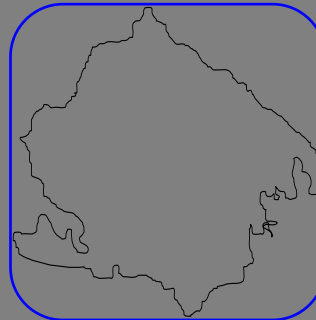


Terrebonne Parish

School Board

Houma, Louisiana



Annual Operating Budget

Every
Student,
Every
Day

July 1, 2013 through June 30, 2014

www.tpsd.org

Cover Story

Terrebonne Parish School Board was able to secure funding through zero-interest bonds to fund the construction of two new school buildings.

The H. L. Bourgeois Freshman Center will open with the 2013-2014 school year.

Grand Caillou Middle School is currently under construction and will open with the 2014-2015 school year.

Drawings courtesy of The Merlin Group, LTD

ANNUAL OPERATING BUDGET

of the

**TERREBONNE PARISH SCHOOL BOARD
Houma, Louisiana**

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

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

TERREBONNE PARISH SCHOOL BOARD
Houma, Louisiana
Annual Operating Budget
For the Period July 1, 2013 through June 30, 2014

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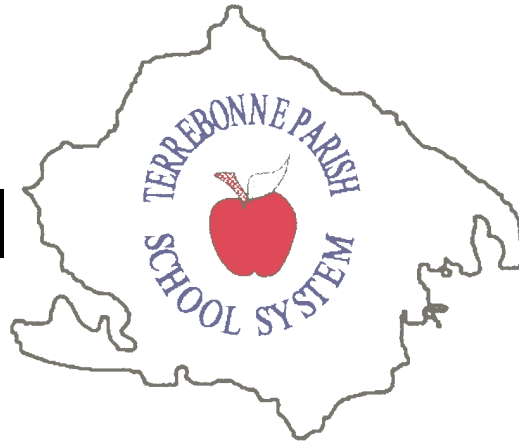
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Introductory Section



Terrebonne Parish School Board

201 Stadium Drive
Houma, Louisiana 70360

July 15, 2013

To the Citizens of
Terrebonne Parish, Louisiana:

The budget of the Terrebonne Parish School Board for fiscal year July 1, 2013 through June 30, 2014 is hereby submitted. The elected School Board members of Terrebonne Parish will be asked to approve this Operating Budget on August 6, 2013 at its regular School Board meeting.

A Public Hearing on the budget will be held on July 18, 2013 to receive comments and recommendations from the public on this proposed budget before the budget resolution is approved by the School Board.

Educational Goals and Objectives

Educational goals are established each year by district administration, and resources are allocated in order to meet these goals. No Child Left Behind 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.

Effective with 2013-2014, the State of Louisiana will begin implementation of Common Core State Standards in English language arts and math, 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 the Terrebonne Parish School Board 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.

Specific Instructional and Educational Goals are as follows:

All children in Terrebonne Parish Public Schools will:

- Enter Kindergarten ready to learn
- Arrive in 4th grade on time and on-level
- Arrive in 9th grade on time and on-level

- Graduate on time
- Be prepared for enrollment in post-secondary education or be prepared to enter the workforce
- Achieve these goals regardless of race or socioeconomic status

Educational Awards

In 2012/2013, ten schools in Terrebonne Parish were named as Top Gains Schools in Louisiana. Top Gains Schools are those that made significant growth from one year to the next. They are recognized by the State of Louisiana Department of Education and rewarded with monetary awards that can be used for any educational purpose within the school.

Also in 2012, four schools in Terrebonne Parish were named as High Performing High Poverty Schools by the State of Louisiana Department of Education. To earn this designation, 65% of the school's population must be eligible for free and/or reduced price lunch, which is a national indicator used to measure poverty, and the school must earn an "A" letter grade for two consecutive years on the State's school grading scale. These High Performing High Poverty schools are working to dispel the myth that students who are living at or near poverty can't achieve the same high expectations and rigorous academic standards as schools whose student populations are not from low socioeconomic backgrounds.

Financial Goals and Objectives

The development of the 2013-2014 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 Board 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."

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. There are four reasons to maintain an adequate fund balance:

- **Cash Flow** – The School Board must continuously have enough cash on hand to meet immediate financial needs such as payroll and other obligations. In addition, all state and federal grants require the district to make payments on expenditures first before the grant funds are reimbursed to the district.
- **Unforeseen Events** – Events such as a hurricane or other natural disaster can require the district to expend funds for repairs and to resume normal operations, while insurance and other recovery funds are not immediately realized.
- **Financial Security** – A healthy fund balance is a sign of financial strength and security to financial and lending institutions, allowing the School Board to borrow funds and sell bonds when necessary at more favorable rates, thus saving taxpayer money.

- **Investment and Interest Earnings** – additional revenue can be generated by investing idle funds.

In preparing the 2013/2014 fiscal year budget, economic conditions continued to significantly affect budgetary decisions as they have for the past five years. Beginning in 2009, revenues started a constant and significant decline. Beginning that same year, the Minimum Foundation Program was funded at a zero-growth level, a situation that continues into 2013/2014. Very few sources of additional revenues have been realized. 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.

The Louisiana Legislature, during its regular fiscal session in 2013, failed to approve the 2013-2014 Minimum Foundation Program (MFP) formula as it was presented by the Louisiana State Board of Elementary and Secondary Education (BESE). Further complicating state funding of Louisiana's public schools was the ruling by the Louisiana Supreme Court in May, 2013 that the funding of the Louisiana Scholarship Program through the MFP was unconstitutional. Because of that ruling, and because the Legislature failed to approve the 2013-2014 MFP, all public schools in Louisiana expect to be funded through the 2011-2012 MFP formula, as adjusted for current student counts.

As a result of declining revenues and increasing costs, it has been necessary for Terrebonne Parish School Board to make several significant changes to its operations in order to balance the annual budget each year.

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 School Board continued to reduce the number of employees through attrition and retirement. In addition, several other cost-cutting measures were implemented such as reducing travel, reducing overtime and substitutes, and postponing several budgeted capital projects. It became necessary for Terrebonne Parish School Board to implement Reduction in Force (RIF) in order to balance the 2010/2011 budget.

Moving into the 2012/2013 fiscal year, austerity measures, a moratorium on hiring, and a freeze on non-essential expenditures continued. For the most part, maintenance on school buildings, except for those items made necessary by safety or necessity, has been delayed until funds are available. Additionally, non-essential positions were not filled.

Again in the 2013/2014 fiscal year, the School Board will continue austerity measures, continue a reduction in the number of employees through attrition, and additionally will combine four schools into existing schools in an attempt to save district funds and balance the budget. The four schools slated to be combined into other schools are: Greenwood Middle School, Dularge Elementary School, West Park Elementary School, and Boudreaux Canal Elementary School. Through these school closures, each of the areas served by the school retains its community school.

Budget Process and Timeline

Although the process for developing the 2013/2014 budget did not change from previous years, the budget timeline did vary significantly from the norm. The scheduled budget adoption date is approximately 1 month later than usual. This is because on May 4, 2013 the School Board

placed a proposition on the ballot asking the citizens of Terrebonne Parish to increase the number of property tax mills dedicated to public education in Terrebonne Parish. The entire budget process was delayed pending the outcome of that millage election. The proposition did not pass and subsequently, additional cuts to programs and employees were required.

The budget process begins with a series of meetings between the school Principals, Instructional Management Staff, and the Personnel Supervisor to determine staffing requirements at each school. At these meetings, the Principal also addresses any safety or capital issues at the school site. Those meetings are followed by a series of meetings between the Superintendent and all members of the Management Staff to discuss budget needs for the upcoming fiscal year.

The Original Proposed Budget will be presented to the Finance Committee at its regularly scheduled meeting of July 15, 2013. Board Member in-services will be held during the week of July 15 to inform Board Members of the contents of the budget. A Public Hearing will be held on July 18, 2013 to allow members of the public to participate in the budget process.

The final adoption of the budget is scheduled on August 6, 2013.

Summary of All Funds

The following chart summarizes all Governmental funds of the Terrebonne Parish School Board, including local, state and federal funds. The chart summarized the General Operating Fund, One Cent Sales Tax Fund, ¾ Cent Sales Tax Fund, Child Nutrition Program Fund, and all Special Revenue Funds.

	Revised Budget 2012/2013	Original Budget 2013/2014
Revenues & Other Financing Sources	195,941,509	192,011,466
Expenditures & Other Financing Uses	204,306,164	196,350,319
Net Change In Fund Balance	(8,364,655)	(4,338,853)
Beginning Fund Balance	23,786,431	15,421,776
Ending Fund Balance	15,421,776	11,082,923

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.

	Revised Budget 2012/2013	Original Budget 2013/2014
Revenues & Other Financing Sources	119,173,805	121,030,754
Expenditures & Other Financing Uses	120,787,401	122,646,632
Net Change In Fund Balance	(1,613,596)	(1,615,878)
Beginning Fund Balance	9,086,979	7,473,383
Ending Fund Balance	7,473,383	5,857,505

Explanation of Net Change in Fund Balance –

- The largest single source of revenues in the General Operating Fund is the Minimum Foundation Program (MFP). Because the 2013-2014 MFP formula submitted by BESE was not approved by the Legislature during its regular 2013 session, the MFP formula reverted back to the 2011-2012 formula, as adjusted for current student counts.
- In May 2013, funding for the Louisiana Scholarship Program (vouchers) was declared Unconstitutional by the Louisiana Supreme Court. This resulted in local public school systems being able to keep funds that would have otherwise been diverted to non-public schools participating in the voucher program.
- Changes in Salaries & Benefits include a reduction in the number of employees funded through the General Operating Fund, an increase in retirement rates, an increase in Group Health Insurance premiums, 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, including school breakfast and lunch.

	Revised Budget 2012/2013	Original Budget 2013/2014
Revenues & Other Financing Sources	9,263,437	9,612,260
Expenditures & Other Financing Uses	9,302,749	9,817,423
Net Change In Fund Balance	(39,312)	(205,163)
Beginning Fund Balance	754,945	715,633
Ending Fund Balance	715,633	510,470

Explanation of Net Change in Fund Balance -

- Revenue from the sale of meals and the Federal Reimbursement is projected to increase slightly.
- Salaries and benefits are expected to increase due to normal step progression and longevity, the increase in retirement rates, and an increase in Group Health Insurance premiums.
- Food costs are expected to increase due to federal mandates on portion size as well as continuously striving to serve the highest possible quality foods to the students in order to increase participation.
- Equipment purchases will be made to replace aging and broken kitchen and cooking equipment

1 Cent Sales Tax Fund

The One Cent Sales Tax Fund is used to account for all revenues and expenditures related to the collection and expenditure of proceeds from the One Cent Sales Tax. The One Cent Sales Tax was passed by the voters of Terrebonne Parish in 1996 and is divided into two separate sections: Salaries & Benefits and Technology, Capital & Construction.

	Revised Budget 2012/2013	Original Budget 2013/2014
Revenues & Other Financing Sources	23,492,709	23,492,709
Expenditures & Other Financing Uses	25,450,228	23,440,158
Net Change In Fund Balance	(1,957,519)	52,551
Beginning Fund Balance	4,782,034	2,824,515
Ending Fund Balance	2,824,515	2,877,066

Explanation of Net Changes in Fund Balance –

- Revenues from the collection of the One Cent Sales Tax are projected to remain equal to the 2012/2013 revised budget.
- Salary & Benefit costs are projected based on proposed personnel and staffing.
- Transfer to the Group Health Insurance Fund of \$4,000,000 from the Salaries & Benefits portion to help offset insurance costs.
- Construction projects are included at the following sites: Acadian Elementary (roof), Broadmoor Elementary (roof), Coteau Bayou Blue Elementary (boiler), Caldwell Middle (boiler), Dularge Elementary (kitchen), Mulberry Elementary (HVAC), and Village East Elementary (boiler).

¾ Cent Sales Tax Fund

The ¾ Cent Sales Tax Fund is used to account for all revenues and expenditures related to the collection and expenditure of proceeds from the ¾ Cent Sales Tax. The ¾ Cent Sales Tax was passed by the voters of Terrebonne Parish in 1975 and is divided into: Salaries & Benefits, Plant Operations & Maintenance, and Instructional Programs.

	Revised Budget 2012/2013	Original Budget 2013/2014
Revenues & Other Financing Sources	17,675,321	17,617,782
Expenditures & Other Financing Uses	21,739,875	18,924,653
Net Change In Fund Balance	(4,064,554)	(1,306,871)
Beginning Fund Balance	7,155,713	3,091,159
Ending Fund Balance	3,091,159	1,784,288

Explanation of Net Changes in Fund Balance –

- Revenues from the collection of the ¾ Cent Sales Tax are projected to remain equal to the 2012/2013 revised budget.
- Allocations for the Student Allotment, Parish Allotment, Band Instrument Allotment, and Technology Allotment will remain at the same per-student amount.
- The Fund Balance remaining in the ¾ Cent Sales Tax Fund is in the Instructional Programs area. All funds dedicated for Salaries & Benefits and Plant Operation and Maintenance are transferred to the General Operating Fund to offset expenditures in those areas, as per the Call of the Election.

Special Revenue Funds

The Special Revenues Funds group is used to account for the revenues and expenditures related to Local, State and Federal grants restricted for specific uses. The School Board maintains 21 Special Revenue Funds: 3 Local Grant, 5 State Grants and 13 Federal Grants.

	Revised Budget 2012/2013	Original Budget 2013/2014
Revenues & Other Financing Sources	26,336,237	20,257,961
Expenditures & Other Financing Uses	27,025,911	21,521,453
Net Change In Fund Balance	(689,674)	(1,263,492)
Beginning Fund Balance	2,006,760	1,317,086
Ending Fund Balance	1,317,086	59,594

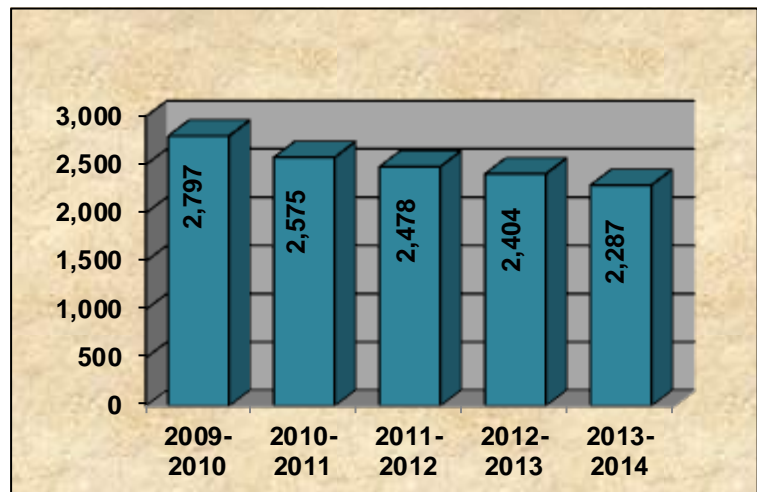
Explanation of Net Change in Fund Balance –

- 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.

Personnel and Staffing Trends

Terrebonne Parish School System is the largest employer in Terrebonne Parish, with 2,287 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 2013/2014 school year.



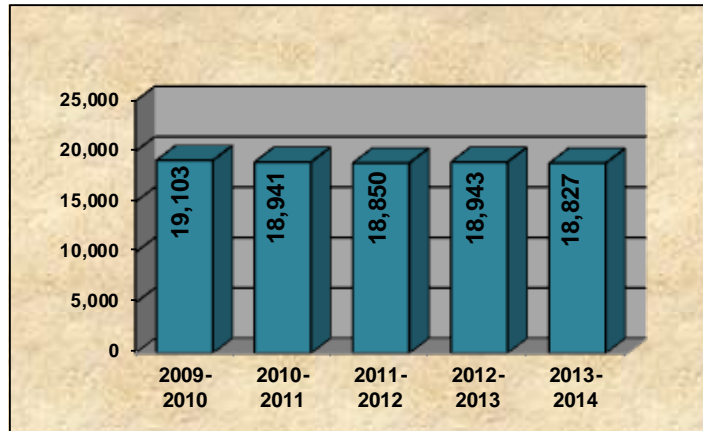
Reduction-in-Force was necessary in 2010/2011 to reduce district staffing. A combination of declining revenues and increasing costs made it necessary to sharply reduce expenditures in that year. The district continues to reduce the number of employees through attrition.

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 2013/2014 school year is 18,827. The estimated enrollment includes 17,716 students in Kindergarten through 12th grade and 1,111 four-year-old students. This estimation is based on the actual student count on February 1, 2013.

For the past several years, enrollment in grades Pre-Kindergarten through 12 in Terrebonne Parish schools remained basically steady. The initial student count projection shows a slight decrease in student enrollment for 2013/2014. Student enrollment is forecast to continue to remain fairly steady over the next 3 to 5 years.

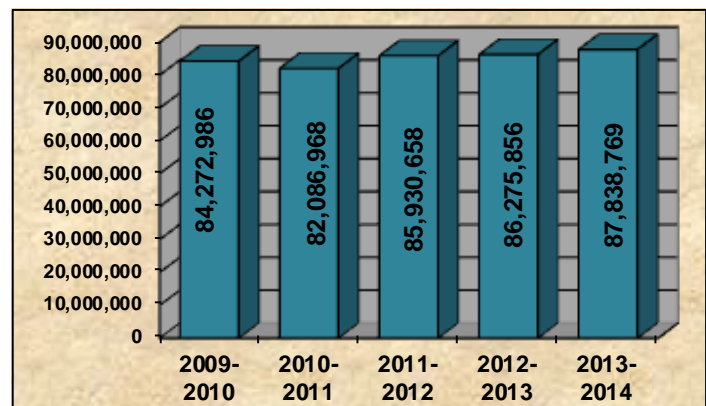


The graph illustrates student enrollment for students in Pre-Kindergarten through 12th grade for the past four years with an estimate for 2013/2014.

Minimum Foundation Program

The Minimum Foundation Program (MFP) is the single largest source of funding received by the Terrebonne Parish School Board. 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 public school systems based on the number of students enrolled on February 1st of each year and is adjusted for the October 1st student count in the budget year.

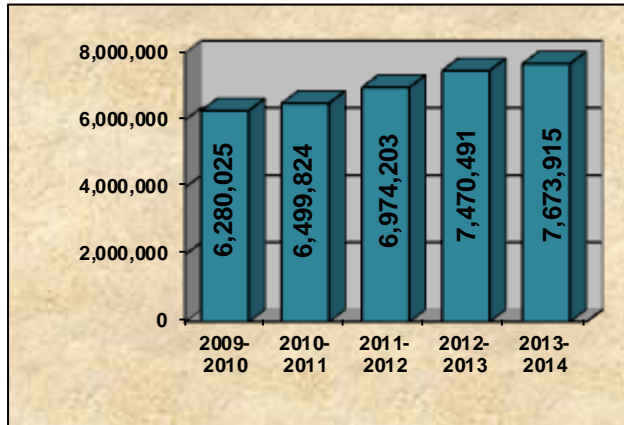


The MFP formula determines the State's cost of educating students in Louisiana and helps to equitably allocate funds to parish and city school systems. The formula was designed to award a growth factor of 2.75% to the per-pupil allocation each year. However in all fiscal years beginning with the 2009/2010 fiscal year, that growth factor has not been included.

The actual MFP revenue for the last three years as well as the revised budget for 2012/2013 and the proposed budget for 2013/2014 are shown in the graph.

The 2013/2014 MFP submitted by BESE to the Louisiana Legislature was not approved. The Louisiana Constitution requires that the MFP, for any year in which an MFP resolution is not approved by the Legislature, be funded through the last approved MFP. Because the 2012-2013 MFP submitted by BESE and approved by the Legislature was declared unconstitutional in May 2013, the last approved MFP resolution was fiscal year 2011/2012. Therefore, funding for fiscal years 2011/2012, 2012/2013 and 2013/2014 are calculated using the same funding formula, adjusted for student enrollment and student demographics.

Property Tax Trends



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. Increases to Property Tax collections are solely due to increases in assessed values in the parish.

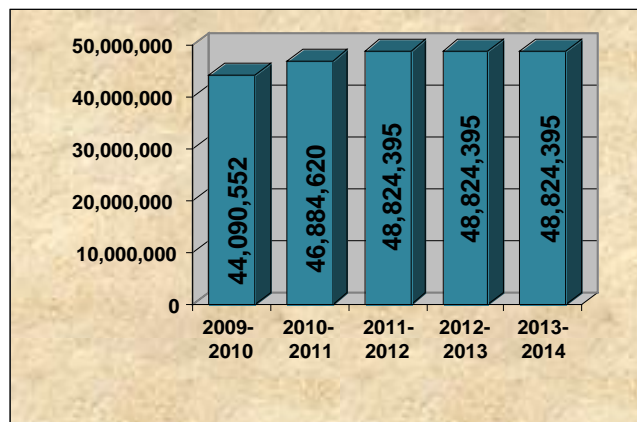
Terrebonne Parish School Board collects a total of 9.27 mills of property tax. This rate is the lowest of all school systems in Louisiana, and well below the average of 40.5 mills collected by school systems across the state.

On May 4, 2013 the School Board placed a proposition on the ballot asking the citizens of Terrebonne Parish to increase the number of mills dedicated to public education in Terrebonne Parish. That proposition was defeated.

Sales Tax Trends

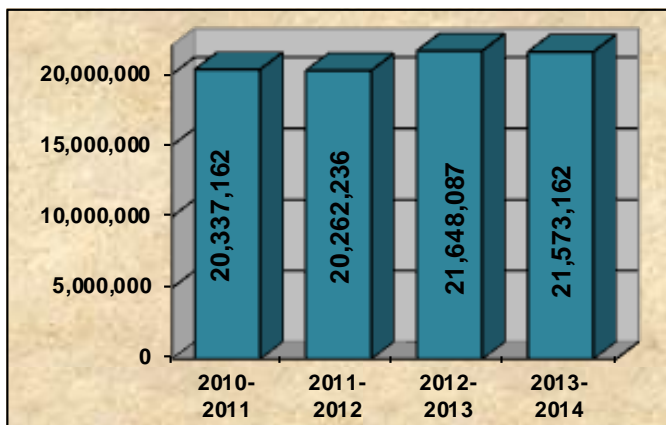
Sales Tax collections for the Terrebonne Parish School Board account for approximately 28% of total revenues. Three separate sales taxes are collected, for a total of 2.08% sales tax collected for the support of public schools in Terrebonne Parish.

The 1/3 Cent Sales Tax is dedicated for salaries & benefits. The 1 Cent Sales Tax is dedicated for Salaries & Benefits, and Technology & Construction. The 3/4 Cent Sales Tax is dedicated for Salaries & Benefits, Plant Operation and Maintenance, and Instructional Programs, Materials & Supplies and Technology.



The three sales taxes are deposited into the General Fund, the One Cent Sales Tax Fund, and the ¾ Cent Sales Tax Fund. The combined actual revenue for the last three years and the budgeted revenues for 2012/2013 and 2013/2014 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 zero-interest 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.

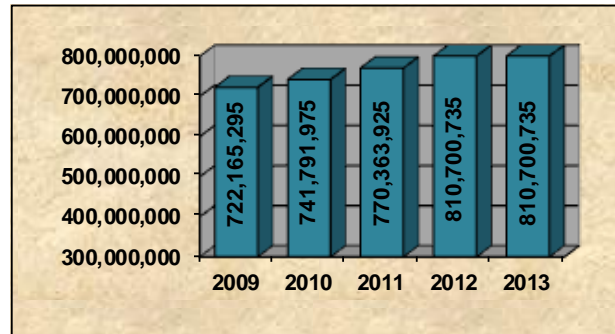
The graph illustrates the balance of outstanding debt owed by the Terrebonne Parish School system for the year ended June 30, 2014.

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.

Residential properties are assessed at 10% of fair market value; other movable property excluding land is assessed at 15% of fair market value, and public service properties excluding land are assessed at 25% of fair market value. In the State of Louisiana, homeowners are exempted from the first \$75,000 of assessed property value under Homestead Exemption.

The 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, 2012 was \$810,700,735.



Informational Summary

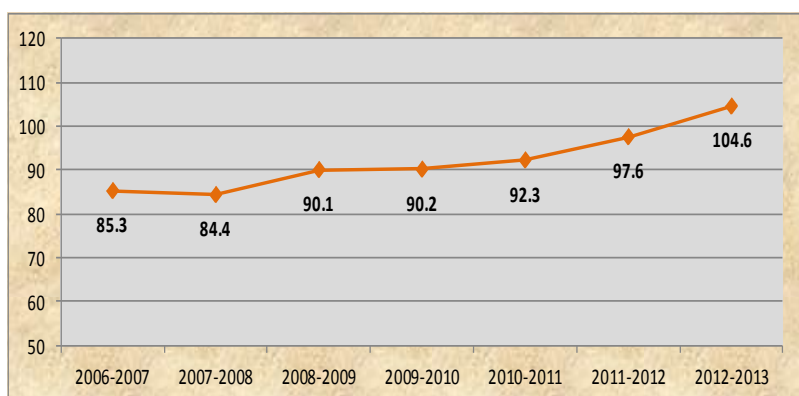
Terrebonne Parish was established March 22, 1822. The phrase “terre bonne” means “good earth”. Approximately 111,000 people reside in Terrebonne Parish. Terrebonne Parish is located in southeastern Louisiana, bordering the Gulf of Mexico. The parish covers an area of almost 2,100 square miles and is the second largest in the state. A large part of the area of southern Terrebonne Parish is covered in water.

The Terrebonne Parish School system is comprised of 36 schools, serving Pre-K through 12th grade, including 18 elementary schools, 10 junior high and middle schools, 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 150 students to almost 1200 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 4th and 8th grade students. The LEAP test is a high-stakes test, and students must score a minimum combination of a Basic and an Approaching Basic in English/Language Arts and Math



to receive a passing score. Students who do not pass the LEAP test are required to attend summer school and retake the LEAP test for a chance to be promoted 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. All students in 11th grade in Louisiana are required to take the American College Test (ACT).

Louisiana's School Accountability System ranks school and school districts based on areas such as student achievement on LEAP, iLEAP and EOC exams, Graduation Rate, and Graduation Index. 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. The district was again presented with this award for its 2012/2013 operating budget. 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.

Philip Martin
Superintendent

Harris Henry
Executive Director of Finance
and Auxiliary Services

Association of School Business Officials International



This Meritorious Budget Award is presented to

TERREBONNE PARISH SCHOOL BOARD

*For excellence in the preparation and issuance of its school entity's budget
for the Fiscal Year 2012-2013.*

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, appearing to read "Ron McCulley", written over a horizontal line.

Ron McCulley, CPPB, RSBO
President

A handwritten signature in black ink, appearing to read "John D. Musso", written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

Terrebonne Parish School Board
Introductory Section
Fiscal Year 2013/2014

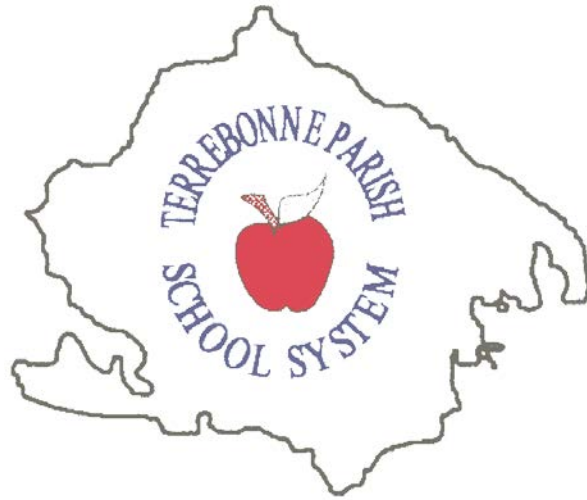
Elected School Board Members

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 2013/2014

Management Staff

Alleman, Lydia	Purchasing Agent
Aubert, Devlin	Supervisor, Transportation/Safety
Aucoin, Mary	Supervisor, Special Education Services
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
Chamberlain, Donald	Plant Operations Manager
Davis, Carol	Assistant Superintendent of Curriculum & Instruction
Douglas, Graham	Supervisor, Secondary/Vocational/Adult/Driver Education
Henry, Harris	Executive Director, Finance and Auxiliary Services
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
Solet, Stacey	Supervisor Elementary Education and Assessment
Walther, Monica	Supervisor, Child Nutrition Program
Yarbrough, Debra	Supervisor, Personnel
Vacant	Supervisor, Federal Programs



BUDGET ADOPTION RESOLUTION MOTION

Fiscal Year 2013/2014 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 2013-2014 fiscal year.

**TERREBONNE PARISH SCHOOL BOARD
BUDGET ADOPTION RESOLUTION**

RESOLUTION NO. ____

Resolution adopting operating budgets for the fiscal year beginning July 1, 2013, and ending June 30, 2014.

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, Child Nutrition Program and various Special Revenue Funds for the 2013-2014 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 superseded 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 appropriated 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.

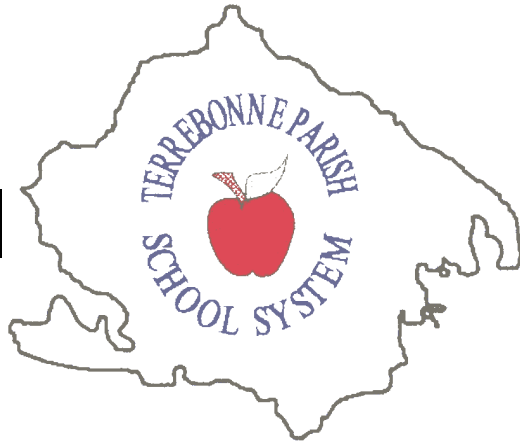
G. DEBT SERVICE FUNDS

All expenditures related to debt service, with the exception of payment of loan or bond principle, interest, paying agent's 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 2013/2014

Terrebonne Parish School District

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.

The Terrebonne Parish School District is comprised of 36 schools, serving Pre-K through 12th grade students, including 18 elementary schools, 10 junior high and middle schools, 4 high schools, 1 alternative program site, 1 career and technical school, 1 special school, and 1 adult education center. In fiscal year 2013-2014, Terrebonne Parish expects to educate approximately 18,827 students in Pre-K through 12th grade.



The Terrebonne Parish School District encompasses the entire geographic area of the Parish of Terrebonne. Terrebonne Parish is home to approximately 111,000 residents. It 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. Major industries in Terrebonne Parish include oil exploration & production, shipbuilding & fabrication, marine services, retail trade, and seafood harvesting & processing.

Mission Statement

The mission of the Terrebonne Parish School District 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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2013/2014

Beliefs

- Our core responsibility is to create engaging work for every student, every day as student engagement is the key to learning.
- Every student deserves to have an effective teacher, and every teacher deserves to have an effective leader.
- Effective instruction must meet the needs of all students, so that every child can learn at high levels.
- Given a safe and supportive environment, all students can learn.
- Parent and community collaboration is fundamental to achieving and sustaining excellence.
- We are a great school district, and we will be greater because of our commitment to high expectations.

Major Goals and Objectives

Instructional and Educational Goals:

All children in Terrebonne Parish Public Schools will:

- Enter Kindergarten ready to learn
- Be literate by 3rd grade
- Arrive in 4th grade on time and on-level
- Arrive in 9th grade on time and on-level
- Graduate on time
- Be prepared for an enroll in post-secondary education or be prepared to enter the workforce
- Achieve these goals regardless of race or socioeconomic status

Goal 1: 75% of Preschool students will enter Kindergarten ready to learn

Measure: Percentage of Kindergarteners meeting Benchmark on BOY DIBELS screening

State Average: (2011) – 45.5%

Terrebonne Parish Average : (2010/2011) – 46.6%

Methods to Address:

- Pre-K Response To Intervention (RTI)
- Professional Development
- Student Learning Goals
- Louisiana Literacy Plan
- Positive Behavior Intervention Support (PBIS)

Goal 2: 85% of 3rd graders will be literate by the end of 3rd grade

Measure: Percentage of 3rd graders earning Basic and above on iLEAP English Language Arts assessment.

State Average: (2012) – 69%

Terrebonne Parish Average: (2012) – 74%

Methods to Address:

- Response to Intervention (RTI) – Grades K – 3

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2013/2014

- Professional Learning Communities (PLCs) and Training of Leaders
- Effective Use of Technology
- Student Learning Goals
- After School Intervention
- Implementation of Louisiana Literacy Plan
- Positive Behavior Intervention Support (PBIS)

Goal 3: 85% of 4th graders will enter fourth grade on time

Measure: Percentage of students earning consecutive promotion from Kindergarten through fourth grade.

State Average: (2011) 76.7%

Terrebonne Parish Average: (2011) 78.7%

Methods to Address:

- Response to Intervention (RTI)
- Professional Learning Communities (PLCs) and Training of Leaders
- Effective Use of Technology
- Student Learning Goals
- After School Intervention
- Implementation of Louisiana Adolescent Literacy Plan
- Positive Behavior Intervention Support (PBIS)

Goal 4: 80% of 8th graders will perform at or above grade level in English Language Arts

Measure: Percentage of 8th graders at Basic and above on LEAP English Language Arts Assessment.

State Average: (2011) 67%

Terrebonne Parish Average: (2011) 65%

Methods to Address:

- Response to Intervention (RTI)
- Professional Learning Communities (PLCs) and Training of Leaders
- Effective Use of Technology
- Student Learning Goals
- After School Intervention
- Implementation of Louisiana Adolescent Literacy Plan
- Positive Behavior Intervention Support (PBIS)
- Louisiana Virtual Schools

Goal 5: 80% of 8th graders will perform at or above grade level in Math

Measure: Percentage of 8th graders at Basic and above on LEAP Mathematics Assessment.

State Average: (2011) 64%

Terrebonne Parish Average: (2011) 60%

Methods to Address:

- Response to Intervention (RTI)
- Professional Learning Communities (PLCs) and Training of Leaders
- Effective Use of Technology
- Student Learning Goals
- After School Intervention
- Positive Behavior Intervention Support (PBIS)

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2013/2014

- Louisiana Virtual Schools

Goal 6: 80% of students will graduate on time

Measure: Cohort Graduation Rate – percentage of students graduating in four years

State Average: (2011) 70.9%

Terrebonne Parish Average: (2010) 65.7%

Methods to Address:

- Response to Intervention (RTI)
- Industry-Based Certifications
- Professional Learning Communities (PLCs) and Training of Leaders
- Effective Use of Technology
- Student Learning Goals
- Implementation of Louisiana Adolescent Literacy Plan
- After School Intervention
- Jobs for America's Graduates (JAG) Program
- Louisiana Virtual Schools
- Positive Behavior Intervention Support (PBIS)

Goal 7: 55% of students will enroll in post-secondary education or graduate workforce-ready

Measure: Percentage of first-time college freshmen (high school graduates enrolling full-time in post-secondary institutions)

State Average: (2011) 47.3%

Terrebonne Parish Average: (2010) 34.1%

- Response to Intervention (RTI)
- Industry-Based Certifications
- Advanced Placement Courses, Dual Enrollment, ACT Prep
- Professional Learning Communities (PLCs) and Training of Leaders
- Effective Use of Technology
- Student Learning Goals
- Implementation of Louisiana Adolescent Literacy Plan
- Louisiana Virtual Schools
- Positive Behavior Intervention Support (PBIS)

Goal 8: Achieve all seven goals regardless of race or socioeconomic background

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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2013/2014

Fund Classifications

The Terrebonne Parish School district 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.

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:

Number of Funds and Fund Types

All funds included in this budget presentation are considered Governmental Funds.

1. General Operating 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.
2. One Cent Sales Tax Fund (1 fund) – accounts for the proceeds of a one-cent local sales tax, and the related expenditures.
3. 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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2013/2014

4. Child Nutrition Program Fund (1 fund) – accounts for the operations of the School Board’s lunch, breakfast, and summer feeding programs.
5. Special Revenue Funds (21 funds) – account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

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. In fiscal year 2013/2014 this normal schedule was delayed until August pending the outcome of a property tax millage proposition placed on the May 4, 2013 ballot.

Adoption Procedure

All action necessary for the adoption of the original budget or for the revision of the budget at any time during the fiscal year is taken in open meetings, with a simple majority of the Board members present voting in favor of the budget or revision presented.

Basis of Accounting and Budgeting

The term “basis of accounting” is used to describe when transactions are recorded and when revenues or expenditures are recognized. Under the Modified Accrual basis of accounting, revenues are recognized in the period in which they become available and measurable. Expenditures are recognized when the liability is incurred. The Accrual Basis of accounting, by contrast, recognizes revenues when they are earned and expenditures when the liability is incurred.

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

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 they become measurable and available and expenditures are recorded when a liability is incurred.

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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2013/2014

Budget Classification

The presentation of the budget shall include fund balances, revenues, expenditures, and other financing sources/uses. Revenues shall be budgeted by source (local, state or federal) and expenditures by function as defined by the Louisiana State Board of Elementary and Secondary Education. The format also includes the presentation of actual data from the prior fiscal year, budget data for the current fiscal year, and budget data for the proposed budget year.

Budget Adoption Instrument

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

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 Management 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 August. 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:

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2013/2014

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.

Approval by the Board

The annual operating budget shall be forwarded by the Finance Committee to the full Board for review and/or revisions, and adoption.

Periodic Budget Revisions

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:

- 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 salaries 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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2013/2014

Property & Casualty Insurance

The School Board ensures that all property belonging to the public school system is properly and adequately insured, including the following types of insurance coverage: (1) Property, (2) Liability, (3) Errors and Omissions, (4) Faithful Performance Bonds, (5) Fleet, and (6) Flood.

Severance Pay

Upon retirement, death, or entrance into the Deferred Retirement Option Plan (DROP) program, the Board shall pay up to 25 days of unused sick leave days, as required by State law. Unused Annual Leave days, accumulated as of June 30, 2009 will also be paid to the employee at the time of departure.

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. Reserves are necessary in order to keep the school system in sound financial condition as well as to be prepared for unforeseen events.

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 60 years, the age of the buildings is taken into consideration when determining the priority of repairs and renovations.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2013/2014

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.

Ongoing 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.

In the fall of 2011, construction began on a Freshman Center at H. L. Bourgeois High School. The Freshman Center will house 9th 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 9th graders to achieve success in high school. Construction was completed during the summer of 2013 and the Freshman Center will open with the 2013-2014 school year.

Construction of a new Grand Caillou Middle School began in early 2013. The school will house 5th through 8th 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 has been subjected to repeated flooding. The school is expected to open with the 2014-2015 school year.

New Projects for 2013-2014

Capital projects have been budgeted in the Construction portion of the One Cent Sales Tax Fund. Those projects are as follows:

- Roof replacements
 - Acadian Elementary
 - Broadmoor Elementary
- HVAC replacement
 - Mulberry Elementary
- Boiler replacement
 - Caldwell Middle
 - Village East
 - Coteau Bayou Blue Elementary
- Kitchen renovation
 - Dularge Elementary School

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2013/2014

Process for Preparing, Reviewing & Adopting the Budget

Obtain Input from Management Staff

Management Staff members are required to attend budget meetings with the Superintendent and Finance Staff. Staff members come to these meetings prepared to discuss plans for the upcoming fiscal year/school year and to make decisions about funding requirements and/or staffing requirements. Management Staff members are provided with historical data, salary information and other information necessary to assist them through this process.

Review and Approval of the Budget Draft by the Superintendent

The Finance Staff meets with the Superintendent periodically throughout the budget preparation process. Changes to Management Staff requests are sometimes necessary. Once the final draft of the budget is complete, the Finance Staff meets with the Superintendent to review the entire Proposed Operating Budget prior to presentation to the School Board and its committees.

Presentation to the Finance Committee & Board Member In-services

The final Proposed Operating Budget is presented to the Finance Committee and is followed up by a series of in-service meetings with individual Board Members to discuss the contents of the budget, including any changes from the current fiscal year budget.

Availability of the Budget

On the day after the Board Members receive the Proposed Operating Budget at its Finance Committee Meeting, a public inspection copy of the Proposed Operating Budget is available in the lobby of the School Board Central Office. A copy is also available for all citizens upon request.

Public Meetings & Adoption of the Budget

A Public Hearing is held prior to a formal vote and adoption of the budget by the School Board. This is the public's opportunity to make comments or suggestions or to ask questions about the budget. Any interested citizen can review the budget prior to the Public Hearing and is invited to the Public Hearing to learn more about the budget or to make comments. The Proposed Operating Budget is presented to the School Board at its first meeting in August for adoption.

Monitoring the Budget and Budget Revisions

Once the School Board adopts the Proposed Operating Budget, the Superintendent and Finance Department Staff are responsible for monitoring expenditures against this approved budget. Individual Management Staff members are also responsible for specific program and department budgets. At least twice during each fiscal year, the Operating Budget is revised based on actual year-to-date revenues and expenditures and adjusted projections of revenues and expenditures.

2013-2014 Budget Schedule

The process of developing the operational budget for the Terrebonne Parish School District normally 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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2013/2014

The beginning of the 2013/2014 budget process was delayed until May pending the outcome of a property tax millage proposition that was on the May 4, 2013 ballot. The proposition failed.

The 2013/2014 budget process began with meetings between Principals and the Personnel Supervisor to determine the staffing requirements at each school for the 2013/2014 school year.

In May, 2013 the Superintendent met with each Department Supervisor to discuss additional budget needs for the upcoming fiscal year. The Original Proposed Budget for 2013/2014 was presented to the Finance Committee at its regularly scheduled meeting on July 15, 2013.

A public inspection copy of the budget was made available on July 16, 2013 at the Central Office. A notice of Public Hearing was placed in the local newspaper as required by the Local Government Budget Act.

Board Member in-services were held during the week of July 15, 2013 to inform the school board members of changes to the budget.

A Public Hearing was held on July 18, 2013 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 August 6, 2013.

Budget Administration and Management Process

After the budget has been passed, all spending decisions throughout the year are based on the approved budget. Controls on spending are necessary and spending policies are in place to ensure that funds are spent in the most effective and efficient manner.

Monitoring of Expenditures

Each member of the Management Staff has a department budget for which he or she is responsible. The Supervisor is charged with monitoring balances through monthly updates provided by the Finance Department. If any changes are necessary, the Supervisor must notify the Finance Department of the changes that are required and the budget is revised.

On-Line Requisitions

All purchases, with the exception of emergency purchases, are made through the use of an On-Line Requisition. Each requisition is entered by the department wishing to make a purchase, using an approved set of expenditure accounts. Use of accounts is restricted, by user, to only those accounts for which a Supervisor has authority. If an On-Line Requisition exceeds a current budget line item, that Requisition is automatically routed to the Finance Department for review and either approval or denial.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2013/2014

Cash Management

All cash receipts are deposited on a daily basis and secured by the bank against loss. The security level shall, at all times, be equal to or exceed 100% of the balance on deposit with the bank. All monies not required for immediate cash flow needs are invested at the best possible rate.

Financial Audit

The financial statements of the Terrebonne Parish School Board are audited annually by an independent Certified Public Accountant (CPA) and presented to the School Board and to the Louisiana Legislative Auditor.

Budget Revisions

At least twice annually, all approved budgets are reviewed, compared to year-to-date information, and adjusted if necessary. Budget Revisions are prepared by the Finance Department and presented to the Finance Committee of the Board, and then to the full Board for approval.

Monthly Financial Statements

At the end of each month, the Finance Department prints a financial statement for each department, program or grant. The report is sent to each Supervisor who is responsible for seeing that expenditures are within budget boundaries.

Staffing


Personnel Rosters included in the budget list the number of employees to be hired. Staffing is the responsibility of the Supervisor of Personnel. The Finance Department and the Personnel Department work closely to monitor the number of employees hired and maintain a comparison to the number of budgeted positions. Any changes in the number of personnel that become necessary throughout the school year are adjusted in the budget revisions twice a year.

Salary Schedules

All salaries paid to all employees are determined through established Board approved salary schedules. Adjustments to salary schedules are made through Board action when necessary. Terrebonne Parish School Board's salary schedules are in compliance with Act 1 of the 2012 Louisiana Legislature. Hourly rates for part-time, temporary, and substitute employees are also part of the Board approved salary schedule.

**Terrebonne Parish School System
Condensed Table of Organization
July 1, 2013**

CITIZENRY



**Terrebonne Parish
School Board**

Executive Assistant
to the Board

Superintendent

**Assistant
Superintendent of
Instruction & Student
Support Services**

**Executive Director of
Finance & Auxiliary
Services**

Supervisor of
Elementary Education/
Assessment & Testing

Supervisor of
Personnel

Supervisor of
Secondary, Vocational
& Adult Education

Supervisor of
Child Welfare &
Attendance

Supervisor of Special
Education

Supervisor of Federal
Programs

Network Administrator

Educational
Technology Facilitator

Chief Accountant

Supervisor of
Finance

Plant Operations
Manager

Purchasing Agent/
Grant Specialist

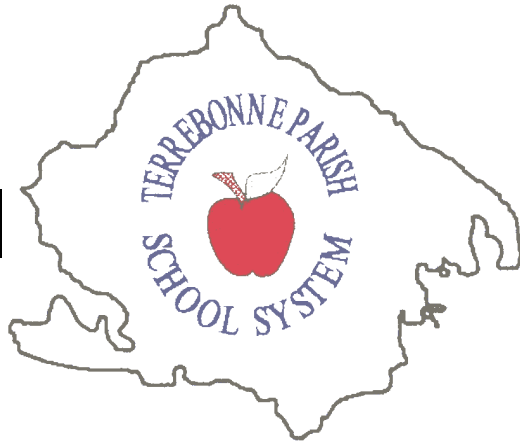
Internal Auditor

Supervisor of
Transportation

Data Processing
Manager

Risk Manager

Supervisor of Child
Nutrition



Financial Section

Terrebonne Parish School Board
Financial Section
Fiscal Year 2013/2014

Most Important Features

1. The 2013-2014 MFP funding formula submitted by BESE was not approved by the Louisiana Legislature. Therefore, the MFP formula reverts back to the last approved formula, the 2011-2012 formula, as adjusted for current student projections. Since the 2009-2010 fiscal year, the MFP has been funded without the automatic 2.75% growth factor included. That trend will continue into 2013-2014.
2. Sales Tax collections are budgeted equal to the 2012/2013 revised budget for Sales Tax collections.
3. Through attrition, retirements and resignations, a net reduction of 121 positions, both full-time and part-time, in all funds, has been budgeted.
4. Group Health Insurance premiums are budgeted to increase by 10% effective October 1, 2013 with a second increase of 10% effective January 1, 2014.
5. A \$4,000,000 transfer from the Salary & Benefits portion of the One Cent Sales Tax Fund to the Group Health Insurance Fund to defray the cost of health insurance claims.
6. Normal step progression and longevity advances with estimated benefits are expected to cost approximately \$900,000 district-wide.
7. The Teachers Retirement System of Louisiana (TRSL) employer contribution rate will increase from 24.5% to 27.2% for 2013/2014. Total cost to the district is \$21,073,136, an increase of approximately \$1,500,000.
8. The Louisiana School Employees' Retirement System (LSERS) employer contribution rate has increased from 30.8% to 32.3% for 2013/2014. Total cost to the district is \$2,198,838, an increase of approximately \$28,000.
9. Workers Compensation Rates are budgeted to remain the same as the 2012/2013 rates.
10. Master Teachers at elementary schools, middle schools, and schools with enrollment below 800 students will no longer be funded through the General Operating Fund.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2013/2014

Most Important Features

- 11.** 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 2013 LEAP test.
- 12.** Four schools will be consolidated into existing schools:
 - a. West Park and Legion Park at Legion Park site
 - b. Dularge Elementary and Dularge Middle at Dularge Middle site
 - c. Boudreaux Canal and Upper Little Caillou at Upper Little Caillou site
 - d. Greenwood and Bayou Black and Gibson, with 5th and 6th graders remaining at either Bayou Black or Gibson
- 13.** Homework Hotline is not budgeted.
- 14.** The Grandparent lunch program is not budgeted.
- 15.** The support transfer to the 4-H Cooperative Extension Office is not budgeted.
- 16.** Total budgeted Salaries and Benefits in the General Operating Fund, the One Cent Sales Tax Fund, and all Special Revenue Funds are \$143,562,861, which is 85% of total expenditures.
- 17.** The Indirect Cost Rate for Special Revenue Funds for 2013/2014 is 7.0053% which generates approximately \$1,093,324 in revenues to the General Operating Fund.
- 18.** A transfer in the amount of \$4,000,000 is budgeted from the General Operating Fund to the Loss Fund to fund insurance premiums for property, casualty, liability and auto insurance and for the payment of deductibles in the event of a disaster.
- 19.** Ending Fund Balance in the General Operating Fund is estimated at 4.8% of revenues.

**Terrebonne Parish School Board
Budget Summary of All Funds
Fiscal Year 2013/2014**

	General Operating Fund	Child Nutrition Program Fund	One Cent Sales Tax Fund	3/4 Cent Sales Tax Fund	Special Revenue Funds	Total
Revenues						
Local Sources	\$17,789,413	\$1,718,802	\$23,492,709	\$17,617,782	\$419,575	\$61,038,281
State Sources	88,185,791	321,761	0	0	1,181,569	89,689,121
Federal Sources	0	7,156,716	0	0	17,558,262	24,714,978
Total Revenues	105,975,204	9,197,279	23,492,709	17,617,782	19,159,406	175,442,380
Expenditures						
Salaries	63,358,407	2,652,758	11,761,552	0	10,196,552	87,969,269
Employee Benefits	44,802,653	2,039,394	3,555,253	0	5,196,292	55,593,592
Services	4,549,926	590,887	2,065,698	1,133,675	1,628,573	9,968,759
Supplies	4,865,410	4,253,984	34,257	2,706,972	3,305,877	15,166,500
Property	0	280,400	450,680	0	0	731,080
Debt Service & Miscellaneous	143,795	0	142,000	30,225	123,079	439,099
Total Expenditures	117,720,191	9,817,423	18,009,440	3,870,872	20,450,373	169,868,299
Other Financing Sources (Uses)						
Other Sources of Funds	15,055,550	414,981	0	0	1,098,555	16,569,086
Other Uses of Funds	(4,926,441)	0	(5,430,718)	(15,053,781)	(1,071,080)	(26,482,020)
Total Other Financing Sources (Uses)	10,129,109	414,981	(5,430,718)	(15,053,781)	27,475	(9,912,934)
Net Change in Fund Balance	(1,615,878)	(205,163)	52,551	(1,306,871)	(1,263,492)	(4,338,853)
Beginning Fund Balance	7,473,383	715,633	2,824,515	3,091,159	1,317,086	15,421,776
Ending Fund Balance						
Nonspendable	0	510,470	0	0	0	510,470
Restricted	0	0	2,877,066	1,443,056	0	4,320,122
Committed	0	0	0	341,232	0	341,232
Assigned	0	0	0	0	53,594	53,594
Unassigned	5,857,505	0	0	0	0	5,857,505
Total Ending Fund Balance	\$5,857,505	\$510,470	\$2,877,066	\$1,784,288	\$53,594	\$11,082,923

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2013/2014**

	Actual Rev & Exp thru <u>April 2013</u>	Estimates Thru <u>June 2013</u>	Final Budget <u>FY2012-13</u>	Budget <u>2013-2014</u>	% <u>Change</u>
Revenues					
Local Revenues	\$15,796,946	\$1,641,343	\$17,438,289	\$17,789,413	1.97%
State Revenues	<u>72,036,010</u>	<u>14,670,956</u>	<u>86,706,966</u>	<u>88,185,791</u>	1.68%
Total Revenues	87,832,956	16,312,299	104,145,255	105,975,204	
Expenditures					
Regular Programs	34,037,088	14,529,851	48,566,939	51,442,986	5.59%
Special Education Programs	9,042,738	4,573,975	13,616,713	13,511,326	-0.78%
Vocational Programs	2,043,959	895,991	2,939,950	2,993,718	1.80%
Other Instructional Programs	2,328,549	1,639,087	3,967,636	3,978,502	0.27%
Special Programs	617,702	177,946	795,648	800,537	0.61%
Adult Education Programs	50,218	16,876	67,094	65,080	-3.09%
Pupil Support Services	4,752,858	2,087,642	6,840,500	6,647,012	-2.91%
Instructional Support Services	3,236,574	1,633,446	4,870,020	4,761,729	-2.27%
General Administration	1,232,427	197,602	1,430,029	1,433,408	0.24%
School Administration	5,605,899	2,407,922	8,013,821	8,102,717	1.10%
Business Services	1,329,466	341,316	1,670,782	1,710,382	2.32%
Maintenance of Plant	7,986,734	3,299,161	11,285,895	11,481,252	1.70%
Student Transportation Services	6,692,517	1,503,713	8,196,230	8,539,557	4.02%
Central Services	910,719	226,759	1,137,478	1,187,580	4.22%
Food Service Operations	741,070	151,169	892,239	989,480	9.83%
Debt Service	<u>74,925</u>	<u>0</u>	<u>74,925</u>	<u>74,925</u>	0.00%
Total Expenditures	80,683,443	33,682,456	114,365,899	117,720,191	
Other Financing Sources (Uses)					
Other Sources of Funds	12,665,390	2,363,160	15,028,550	15,055,550	0.18%
Other Uses of Funds	<u>(1,764,366)</u>	<u>(4,657,136)</u>	<u>(6,421,502)</u>	<u>(4,926,441)</u>	<u>-30.35%</u>
Total Other Sources (Uses)	10,901,024	(2,293,976)	8,607,048	10,129,109	
Net Change in Fund Balance	18,050,537	(19,664,133)	(1,613,596)	(1,615,878)	
Beginning Fund Balance	9,086,979	9,086,979	9,086,979	7,473,383	-21.59%
Ending Fund Balance, Unassigned	<u>\$27,137,516</u>	<u>(\$10,577,154)</u>	<u>\$7,473,383</u>	<u>\$5,857,505</u>	<u>-27.59%</u>

**Terrebonne Parish School Board
Child Nutrition Program Fund
Fiscal Year 2013/2014**

	Actual Rev & Exp thru <u>April 2013</u>	Estimates Thru <u>June 2013</u>	Final Budget <u>FY2012-13</u>	Budget <u>2013-2014</u>	% <u>Change</u>
Revenues					
Local Revenues	\$1,354,933	\$155,483	\$1,510,416	\$1,718,802	12.12%
State Revenues	268,134	53,627	321,761	321,761	0.00%
Federal Revenues	<u>6,287,921</u>	<u>741,033</u>	<u>7,028,954</u>	<u>7,156,716</u>	1.79%
Total Revenues	7,910,988	950,143	8,861,131	9,197,279	
Expenditures					
Food Service Operations	<u>7,491,028</u>	<u>1,811,721</u>	<u>9,302,749</u>	<u>9,817,423</u>	5.24%
Total Expenditures	7,491,028	1,811,721	9,302,749	9,817,423	
Other Financing Sources (Uses)					
Other Sources of Funds	349,916	52,390	402,306	414,981	3.05%
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00%
Total Other Sources (Uses)	349,916	52,390	402,306	414,981	
Net Change in Fund Balance	769,876	(809,188)	(39,312)	(205,163)	80.84%
Beginning Fund Balance	<u>754,945</u>	<u>754,945</u>	<u>754,945</u>	<u>715,633</u>	<u>-5.49%</u>
Ending Fund Balance, Nonspendable	<u>\$1,524,821</u>	<u>(\$54,243)</u>	<u>\$715,633</u>	<u>\$510,470</u>	<u>-40.19%</u>

Terrebonne Parish School Board
One Cent Sales Tax Fund
Fiscal Year 2013/2014

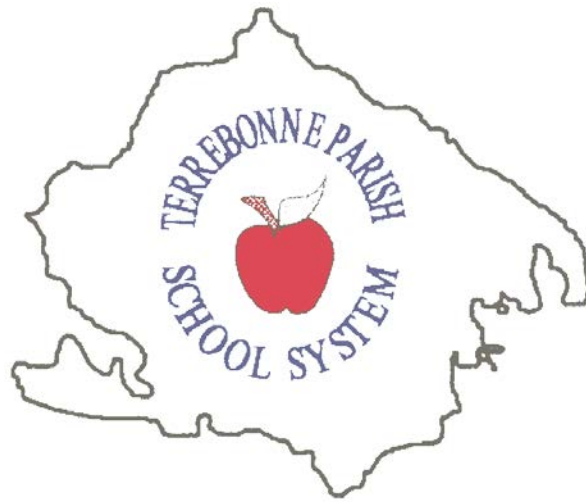
	Actual Rev & Exp thru <u>April 2013</u>	Estimates Thru <u>June 2013</u>	Final Budget <u>FY2012-13</u>	Budget <u>2013-2014</u>	% <u>Change</u>
Revenues					
Local Revenues	<u>\$20,016,419</u>	<u>\$3,476,290</u>	<u>\$23,492,709</u>	<u>\$23,492,709</u>	0.00%
Total Revenues	20,016,419	3,476,290	23,492,709	23,492,709	
Expenditures					
Regular Programs	4,288,000	2,009,577	6,297,577	6,815,204	7.60%
Special Education Programs	1,195,290	713,657	1,908,947	1,866,194	-2.29%
Vocational Programs	244,811	119,850	364,661	377,473	3.39%
Other Instructional Programs	214,555	116,678	331,233	337,253	1.79%
Special Programs	843,470	339,564	1,183,034	1,067,989	-10.77%
Adult Education Programs	33,257	15,804	49,061	52,138	5.90%
Pupil Support Services	715,038	362,983	1,078,021	1,001,354	-7.66%
Instructional Support Services	654,269	264,911	919,180	758,541	-21.18%
General Administration	222,020	58,725	280,745	269,502	-4.17%
School Administration	560,245	289,453	849,698	839,303	-1.24%
Business Services	121,509	28,659	150,168	152,986	1.84%
Maintenance of Plant	666,686	201,099	867,785	873,022	0.60%
Student Transportation Services	504,632	279,577	784,209	798,776	1.82%
Central Services	171,472	24,579	196,034	409,372	52.11%
Food Service Operations	538,403	278,974	817,377	813,333	-0.50%
Facility Acquisition & Construction	24,383	0	24,400	1,435,000	98.30%
Debt Service	<u>109,667</u>	<u>32,333</u>	<u>142,000</u>	<u>142,000</u>	0.00%
Total Expenditures	11,107,707	5,136,423	16,244,130	18,009,440	
Other Financing Sources (Uses)					
Other Sources of Funds	0	0	0	0	0.00%
Other Uses of Funds	<u>(1,266,496)</u>	<u>(7,939,602)</u>	<u>(9,206,098)</u>	<u>(5,430,718)</u>	-69.52%
Total Other Sources (Uses)	<u>(1,266,496)</u>	<u>(7,939,602)</u>	<u>(9,206,098)</u>	<u>(5,430,718)</u>	
Net Change in Fund Balance	7,642,216	(9,599,735)	(1,957,519)	52,551	
Beginning Fund Balance	<u>4,782,034</u>	<u>4,782,034</u>	<u>4,782,034</u>	<u>2,824,515</u>	-69.30%
Ending Fund Balance, Restricted	<u>\$12,424,250</u>	<u>(\$4,817,701)</u>	<u>\$2,824,515</u>	<u>\$2,877,066</u>	<u>1.83%</u>

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund
Fiscal Year 2013/2014

	Actual Rev & Exp thru <u>April 2013</u>	Estimates Thru <u>June 2013</u>	Final Budget <u>FY2012-13</u>	Budget <u>2013-2014</u>	% <u>Change</u>
Revenues					
Local Revenues	<u>\$15,014,517</u>	<u>\$2,576,264</u>	<u>\$17,590,782</u>	<u>\$17,617,782</u>	0.15%
Total Revenues	15,014,517	2,576,264	17,590,782	17,617,782	
Expenditures					
Regular Programs	3,577,522	1,843,782	5,421,304	3,280,746	-65.25%
Special Education Programs	122,342	15,898	138,240	42,700	-223.75%
Career & Technical Education	79,485	64,295	143,780	84,045	-71.08%
Other Instructional Programs	87,374	213,908	301,282	200,162	-50.52%
Pupil Support Services	14,900	1,800	16,700	6,700	-149.25%
Instructional Support Services	23,525	48,038	71,563	65,994	-8.44%
General Administration	137,802	46,198	184,000	184,000	0.00%
School Administration	<u>22,998</u>	<u>527</u>	<u>23,525</u>	<u>6,525</u>	-260.54%
Total Expenditures	4,065,948	2,234,446	6,300,394	3,870,872	
Other Financing Sources (Uses)					
Other Sources of Funds	84,539	0	84,539	0	0.00%
Other Uses of Funds	<u>(12,631,529)</u>	<u>(2,807,952)</u>	<u>(15,439,481)</u>	<u>(15,053,781)</u>	-2.56%
Total Other Sources (Uses)	<u>(12,546,990)</u>	<u>(2,807,952)</u>	<u>(15,354,942)</u>	<u>(15,053,781)</u>	
Net Change in Fund Balance	(1,598,421)	(2,466,134)	(4,064,554)	(1,306,871)	
Beginning Fund Balance	7,155,713	7,155,713	7,155,713	3,091,159	-131.49%
Ending Fund Balance, Restricted	311,232	311,232	311,232	341,232	
Ending Fund Balance, Committed	<u>5,246,060</u>	<u>4,378,347</u>	<u>2,779,927</u>	1,443,056	
Total Ending Fund Balance	<u>\$5,557,292</u>	<u>\$4,689,579</u>	<u>\$3,091,159</u>	<u>\$1,784,288</u>	<u>-73.24%</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014**

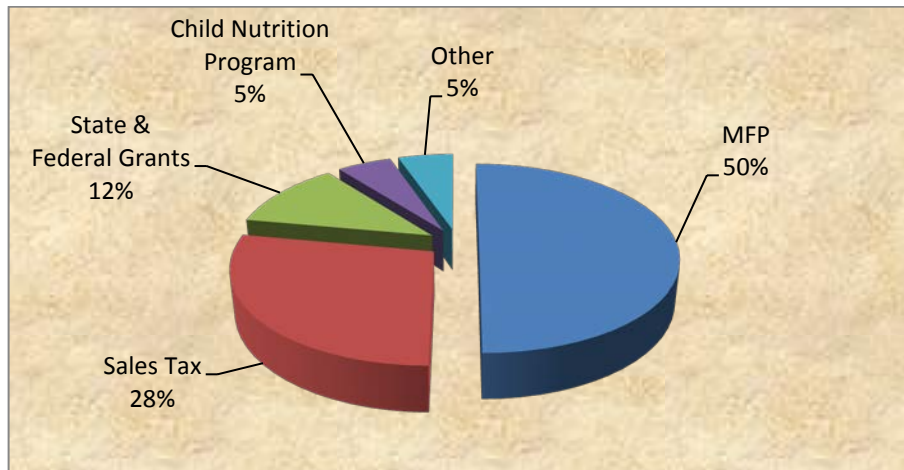
	Actual Rev & Exp thru <u>April 2013</u>	Estimates Thru <u>June 2013</u>	Final Budget <u>FY2012-13</u>	Budget <u>2013-2014</u>	% <u>Change</u>
Revenues					
Local Revenues	\$481,656	\$0	\$423,575	\$419,575	-1.0%
State Revenues	924,566	311,803	1,236,369	1,181,569	-4.6%
Federal Revenues	<u>12,915,307</u>	<u>10,191,650</u>	<u>23,165,038</u>	<u>17,558,262</u>	-31.9%
Total Revenues	14,321,529	10,503,453	24,824,982	19,159,406	-37.5%
Expenditures					
Regular Programs	1,269,905	2,011,024	3,280,929	3,454,146	5.0%
Special Education Programs	461,633	358,591	820,224	397,708	-106.2%
Vocational Programs	125,173	89,760	214,933	152,586	-40.9%
Other Instructional Programs	797,007	498,003	1,295,010	677,992	-91.0%
Special Programs	6,113,834	3,508,580	9,642,414	7,769,712	-24.1%
Adult Education Programs	309,102	211,693	520,795	484,124	-7.6%
Pupil Support Services	1,728,438	1,270,830	2,999,268	2,405,687	-24.7%
Instructional Support Services	3,520,979	2,505,821	6,035,800	4,158,043	-45.2%
General Administration	3,915	7,056	10,971	12,102	9.3%
School Administration	144,879	0	82,514	6,767	-1119.4%
Business Services	0	0	0	0	
Maintenance of Plant	9,466	9,620	19,086	19,061	-0.1%
Student Transportation Services	318,425	654,849	1,003,274	912,035	-10.0%
Central Services	300	110	410	410	0.0%
Food Services Operations	<u>430</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Expenditures	14,803,486	11,125,937	25,925,628	20,450,373	-1454.7%
Other Financing Sources (Uses)					
Other Sources of Funds	661,255	850,000	1,511,255	1,098,555	-37.57%
Other Uses of Funds	<u>688,452</u>	<u>408,036</u>	<u>1,100,283</u>	<u>1,071,080</u>	-2.73%
Total Other Sources (Uses)	(27,197)	441,964	410,972	27,475	-40.29%
Net Change in Fund Balance	(509,154)	(180,520)	(689,674)	(1,263,492)	45.42%
Beginning Fund Balance	2,006,760	1,497,606	2,006,760	1,317,086	-52.36%
Ending Fund Balance, Assigned	<u>\$1,497,606</u>	<u>\$1,317,086</u>	<u>\$1,317,086</u>	<u>\$53,594</u>	-2357.53%



Terrebonne Parish School Board
Financial Section
Fiscal Year 2013/2014

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, State and Federal Grants, and the Child Nutrition Program also provide revenues to the school system. The following chart represents the major sources of revenues for the Terrebonne Parish School Board, for all governmental funds.



Minimum Foundation Program

The Minimum Foundation Program (MFP) is a distribution of funds by the State of Louisiana to all public school systems in the state. Terrebonne Parish will receive approximately \$87.8 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 \$48.8 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. The proceeds of these sales taxes are deposited into the General Operating Fund, the One Cent Sales Tax Fund, and the ¾ Cent Sales Tax Fund. Each sales tax is dedicated for specific purposes.

State and Federal Grants

Grants are received through State and Federal granting agencies on an annual basis. Revenues from these grants are estimated at \$20.2 million. These grants are intended for specific purposes or to target specific groups of students or teachers. Each grant is accounted for separately.

Child Nutrition Program

Revenues of approximately \$9 million in the Child Nutrition 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

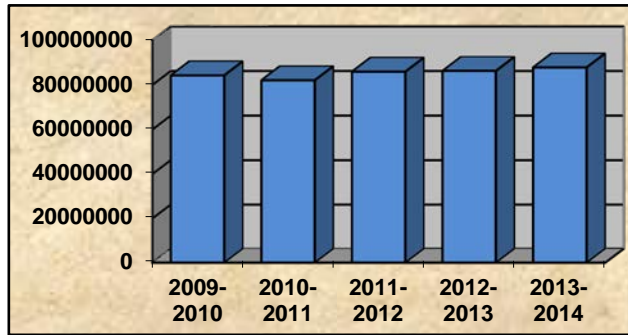
Other Revenues include Ad Valorem Property Tax, earnings on investments, and earnings on school lands.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2013/2014

Minimum Foundation Program (MFP) Revenues

The Minimum Foundation Program (MFP) is the single largest source of revenues received by the Terrebonne Parish School Board. It is based on a formula adopted by the Louisiana Board of Elementary and Secondary Education (BESE) which must be approved by the Louisiana Legislature each year. This formula determines the State's cost of educating students in Louisiana's public schools 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 2012/2013 budget and proposed revenues for fiscal year 2013/2014, based on information and projections received from the State Department of Education.



Because the MFP formula submitted by BESE for 2013-2014 was not approved by the Louisiana Legislature, funding for the 2013-2014 fiscal year is based on the 2011-2012 MFP formula, the last approved formula. The formula does not include the annual 2.75% growth factor, which has been absent from MFP funding for five years.

Sales Tax Revenues

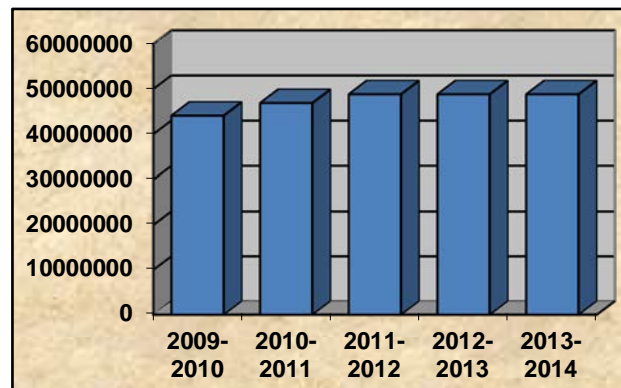
The Terrebonne Parish School Board collects three Sales Taxes: the 1/3 Cent Sales Tax, the 3/4 Cent Sales Tax, and the One Cent Sales Tax.

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 School 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.

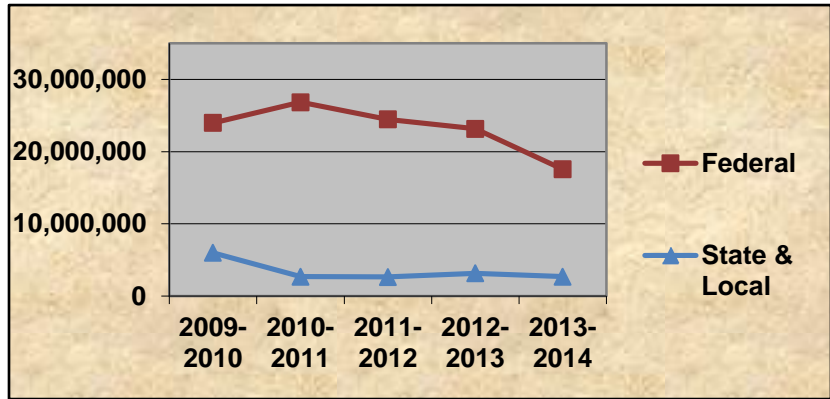
The chart illustrates the trend of sales tax revenue collections, for all three sales taxes, including revised budget estimates for 2012/2013 and projected revenues for 2013/2014.



Terrebonne Parish School Board
Financial Section
Fiscal Year 2013/2014

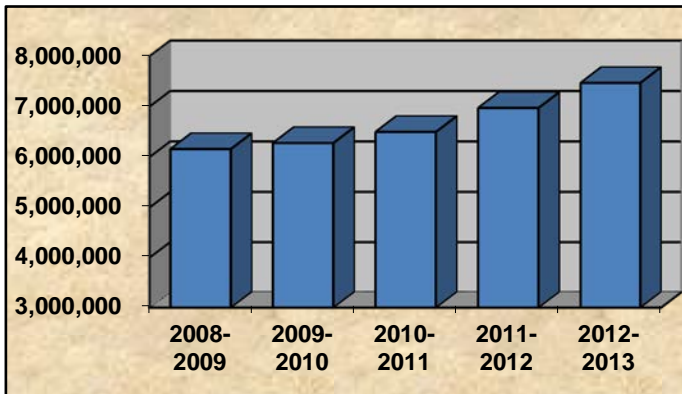
Special Revenue Funds Revenues

Special Revenue Funds are used to account for funds for which there is a specific purpose. All grants received by the Terrebonne Parish School Board 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 30 to 35 individual 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 (ARRA) 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. Increases in Property Tax collections are solely due to increases in assessed values in the parish.

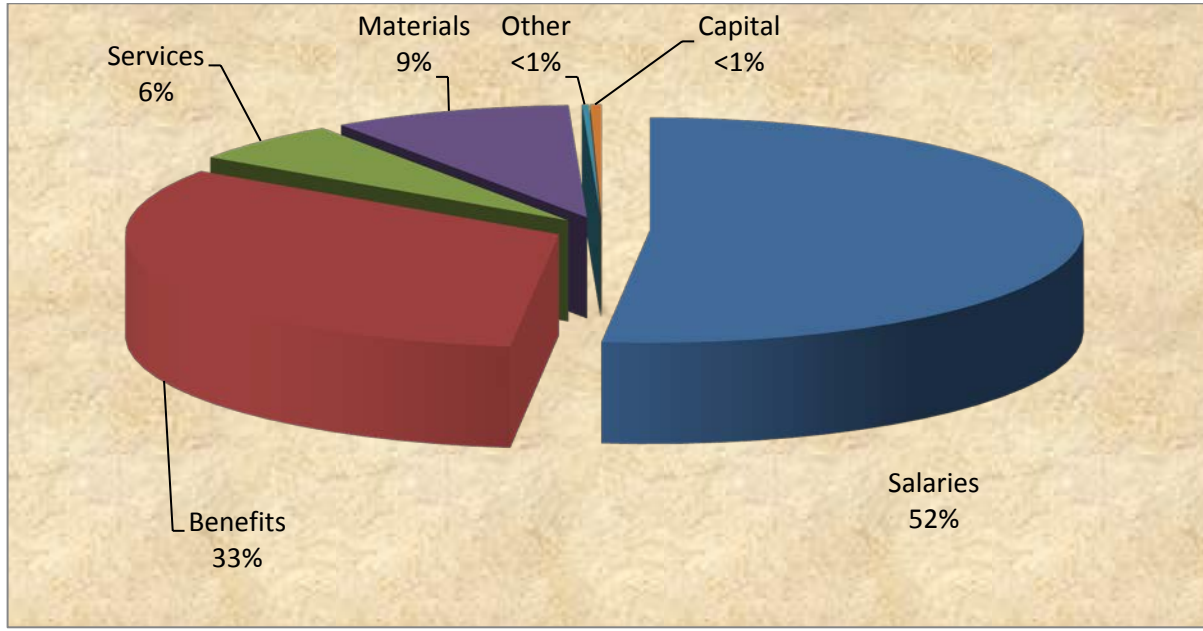
The Constitutional Tax millage and the Special Maintenance Tax millage are used to maintain and operate the school system. The Constitutional Tax is authorized to be levied by the Board without referendum. The Special Maintenance Tax is levied pursuant to a referendum for a period of ten years expiring in 2020.

Terrebonne Parish School Board currently levies a total of 9.27 mills, which is the lowest property tax levy of all school systems in Louisiana and well below the average of 40.5 mills levied by school systems across the state. On May 4, 2013, the School Board placed a proposition on the ballot asking the citizens of Terrebonne Parish to increase the number of mills dedicated to public education in Terrebonne Parish. That proposition was defeated.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2013/2014

Summary of Expenditures

The following graph summarizes the expenditures in all governmental funds of the Terrebonne Parish School Board 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 (CNP) Fund, and most Special Revenue Funds and make up 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, food and milk.

Services

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

Capital

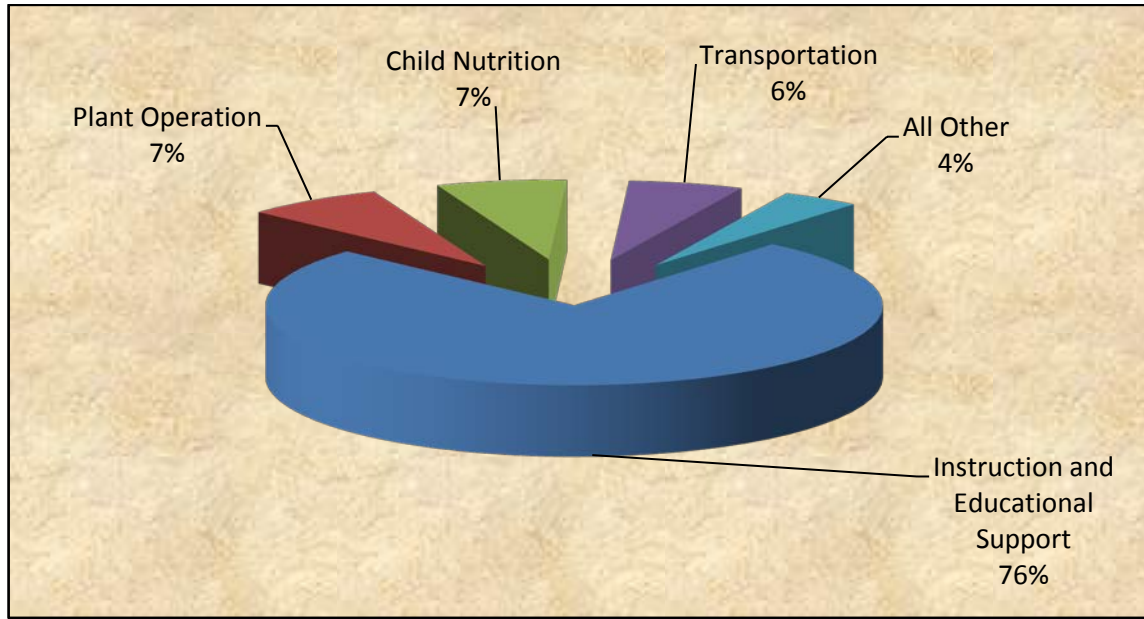
Capital expenditures include the purchase of all items with a cost of \$5,000 or more. Capital also includes any building or land improvements such as roof replacements, driveways and parking lots, and air conditioning or heating replacements.

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 2013/2014

Summary of Expenditures



Instruction and Educational Support

Areas included in Instruction and Support are: Regular Education, Special Education, Career & Technical Education, Other Instructional Programs, Special Programs, Adult Education, 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

Child Nutrition

Supplies and food costs, as well as salary and benefit costs of child nutrition program personnel

Transportation

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

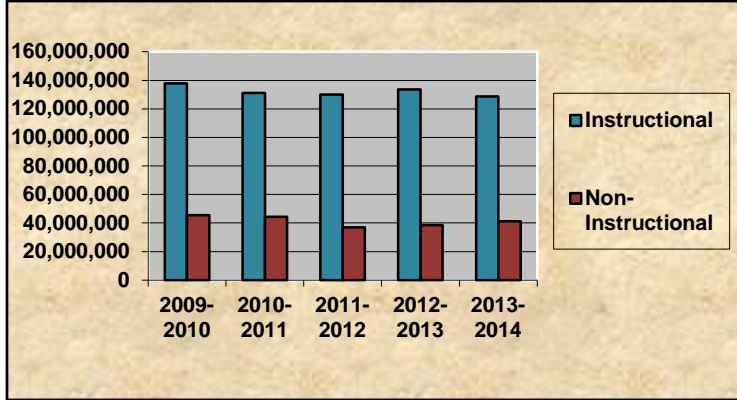
All Other

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

Terrebonne Parish School Board
Financial Section
Fiscal Year 2013/2014

Summary of Expenditures

Instruction/Instructional Support versus Non- Instructional Expenditures



The Terrebonne Parish School Board places emphasis on spending in areas directly affecting the instruction of students and those areas that facilitate and enhance instruction.

The graph illustrates the relationship between expenditures for instructional purposes as compared with expenditures for non-instructional areas in all governmental funds.

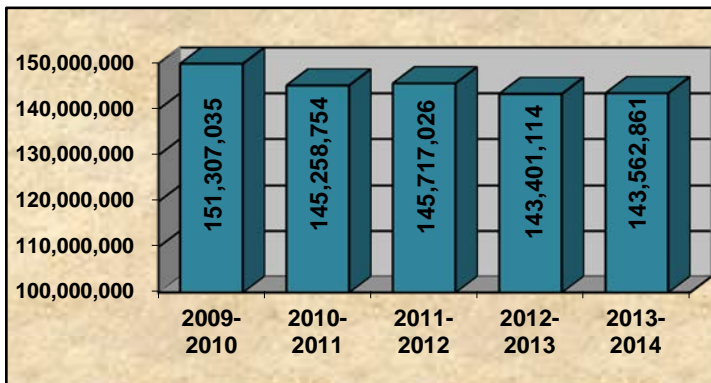
Instructional and Instructional Support expenditures include such areas as regular and special education, career & technical education, driver education, special programs, other instructional programs, counselors, librarians, and school administration.

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 2013/2014 is 2,287. Of those employees, 75% are in the instructional and instructional support areas such as classroom teachers, guidance counselors, paraprofessionals, librarians, and nurses.

Non-instructional employees make up 25% of the total number of employees 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 2012/2013 revised budget and the 2013/2014 proposed budget for salaries and benefits. The total budget for salaries and benefits for 2013/2014, for all funds, is \$143,562,861.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2013/2014

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. Construction has recently been completed on the Freshman Center, a 22 classroom wing. The Freshman Center, a state-of-the-art facility that will house 9th graders at H. L. Bourgeois High School, will open with the 2013-2014 school year.

Grand Caillou Middle School. Construction of a new Grand Caillou Middle School began in early 2013. The school will house 5th through 8th grade students. The school will be built on land donated to the school system for the purpose of school construction and will replace a school building built in 1934 that is subject to repeated flooding. The school is expected to open with the 2014-2015 school year.

Additional Capital Projects have been included for 2013-2014. All of the additional Capital Projects will be funded through the Construction portion of the One Cent Sales Tax Fund. Those projects are as follows:

- Roof replacements
 - Acadian Elementary
 - Broadmoor Elementary
- HVAC replacement
 - Mulberry Elementary
- Boiler replacement
 - Caldwell Middle
 - Village East
 - Coteau Bayou Blue Elementary
- Kitchen renovation
 - Dularge Elementary School

Terrebonne Parish School Board
Financial Section
Fiscal Year 2013/2014

Debt Obligations

The Terrebonne Parish School Board currently has debt outstanding for a zero-interest loan through Qualified Zone Academy Bonds and zero-interest 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.

Other Post Employment Benefits (OPEB)

In 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 43 *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, and Statement No. 45 *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, both of which addressed the accounting, reporting and funding of post-employment benefits such as healthcare for retirees.

No funding has been committed by the Terrebonne Parish School Board for the OPEB obligation.

Terrebonne Parish School Board
Changes in Personnel
Fiscal Year 2013/2014

General Fund Full-Time Positions		
Added Positions		
<u>Instructional</u>		
1	FOCUS TEACHER	GENERAL FUND
<u>Non-Instructional</u>		
1	SCHOOL SECRETARY	GENERAL FUND
2	TOTAL FULL-TIME POSITIONS ADDED	
Closed Positions		
<u>Instructional</u>		
15	ELEMENTARY TEACHERS (1-8)	GENERAL FUND
11	SECONDARY TEACHERS (9-12)	GENERAL FUND
4	SPECIAL EDUCATION TEACHERS	GENERAL FUND
3	ADAPTIVE PE TEACHERS	GENERAL FUND
6	NON-CAT PRESCHOOL TEACHERS	GENERAL FUND
4	GIFTED TEACHERS	GENERAL FUND
3	TALENTED TEACHERS	GENERAL FUND
1	TRADE & INDUSTRY TEACHER	GENERAL FUND
1	SECONDARY INSTR/VOCAL TEACHER	GENERAL FUND
1	ELEMENTARY INSTRUMENTAL TEACHER	GENERAL FUND
1	ALTERNATIVE PROGRAM TEACHER	GENERAL FUND
1	LEP TEACHER	GENERAL FUND
4	ELEMENTARY/MIDDLE COUNSELORS	GENERAL FUND
1	SECONDARY COUNSELOR	GENERAL FUND
2	ELEMENTARY LIBRARIANS	GENERAL FUND
4	SPEECH THERAPISTS	GENERAL FUND
1	PRINCIPAL	GENERAL FUND
1	SPECIAL ED PARAPROFESSIONAL	GENERAL FUND
<u>Non-Instructional</u>		
4	SCHOOL SECRETARIES	GENERAL FUND
4	CUSTODIANS	GENERAL FUND
1	BUS DRIVER	GENERAL FUND
73	TOTAL FULL-TIME POSITIONS CLOSED	
Re-Named Positions		
11	ELEMENTARY/MIDDLE SCHOOL MASTER TEACHERS TO INSTRUCTIONAL COACHES	
4	QUALIFIED EXAMINER/SPEECH PATHOLOGISTS TO SPEECH PATHOLOGISTS	

Terrebonne Parish School Board
 Changes in Personnel
 Fiscal Year 2013/2014

Special Revenue Funds Full-Time Positions		
Closed Positions		
<u>Instructional</u>		
1	COORDINATOR	IDEA FUND
1	INSTRUCTIONAL INTERVENTIONIST	IDEA FUND
1	TEACHER	TITLE I
1	INSTRUCTIONAL INTERVENTIONIST	TITLE I
1	CURRICULUM COORDINATOR	TITLE I
1	PRE KINDERGARTEN TEACHER	8(g) FUND
3	PRE KINDERGARTEN TEACHERS	TANF
2	MASTER TEACHERS	TITLE I-SIF
2	INSTRUCTIONAL COACHES	TITLE I-SIF
1	INSTRUCTIONAL INTERVENTIONIST	TITLE I-SIF
1	TEACHER	ADULT ED-FED
1	INDIAN EDUCATION PARAPROFESSIONAL	TITLE VII FUND
1	PRE KINDERGARTEN PARAPROFESSIONAL	8(g) FUND
3	PRE KINDERGARTEN PARAPROFESSIONALS	TANF
<u>Non-Instructional</u>		
4	SATELLITE SCHOOL FACILITATORS	CHILD NUTRITION
24	TOTAL FULL-TIME POSITIONS CLOSED	

Terrebonne Parish School Board
 Changes in Personnel
 Fiscal Year 2013/2014

General Fund Part-Time Positions		
Added Positions		
3	PART-TIME TALENTED TEACHERS	GENERAL FUND
3	TOTAL PART-TIME POSITIONS ADDED	
Closed Positions		
1	PART-TIME HOMEBOUND TEACHER	GENERAL FUND
3	PART-TIME COMPUTER LAB TEACHERS	GENERAL FUND
1	PART-TIME TEACHER	GENERAL FUND
2	PART-TIME GIFTED TEACHERS	GENERAL FUND
2	PART-TIME LIBRARIANS	GENERAL FUND
3	PART-TIME NURSING ASSISTANTS	GENERAL FUND
12	TOTAL PART-TIME POSITIONS CLOSED	

Terrebonne Parish School Board
 Changes in Personnel
 Fiscal Year 2013/2014

Special Revenue Funds Part-Time Positions		
Added Positions		
1	PART-TIME ESL TEACHER	TITLE III
1	TOTAL PART-TIME POSITIONS ADDED	
Closed Positions		
1	PART-TIME COORDINATOR	TITLE I
1	PART-TIME TEACHER	ADULT ED-FED
1	PART-TIME TEACHER	TITLE I-MIGRANT
10	PART-TIME PARAPROFESSIONALS	TITLE I
1	PART-TIME PARAPROFESSIONAL	IDEA FUND
1	PART-TIME CLERICAL	IDEA FUND
3	PART-TIME CAFETERIA WORKERS	CHILD NUTRITION
18	TOTAL PART-TIME POSITIONS CLOSED	

Terrebonne Parish School Board
Changes in Personnel
Fiscal Year 2013/2014

All Funds Changes in Funding Source			
		FY13 Source Fund	FY14 Source Fund
1	EDUCATION DIAGNOSTICIAN	IDEA FUND	IDEA- PRESCHOOL
1	INSTRUCTIONAL COACH (Formerly Master Teacher)	GENERAL FUND	IDEA EIS FUND
1	INSTRUCTIONAL COACH (Formerly Master Teacher)	GENERAL FUND	TITLE I FUND
1	STAFF DEVELOPMENT COORDINATOR	TITLE I FUND	TITLE II FUND
10	FOCUS TEACHERS	TITLE I-SIF FUND	GENERAL FUND
2	PSYCHOLOGISTS	IDEA FUND	GENERAL FUND
1	INSTRUCTIONAL COACH	TITLE I-SIF FUND	TITLE I FUND
1	COORDINATOR-SPECIAL AREA	TITLE I-SIF FUND	LSSSI-TIV FUND
1	COORDINATOR-SPECIAL AREA	CDBG FUND	TANF FUND
37	PRE-KINDERGARTEN TEACHERS	CDBG FUND	TANF FUND
37	PRE-K PARAPROFESSIONALS	CDBG FUND	TANF FUND
1	MIGRANT ADVOCATE	T1-MIGRANT FUND	TITLE X FUND
2	PARAPROFESSIONALS	8(G) FUND	TITLE III FUND
96	TOTAL CHANGES IN FUNDING SOURCE		

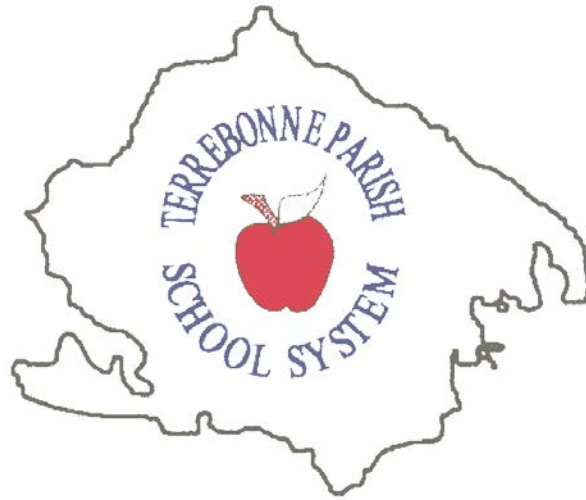


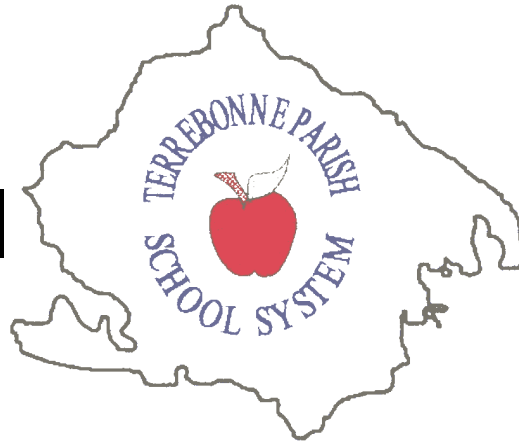
Terrebonne Parish School Board
Staffing - Full-Time Employees
Fiscal Year 2013/2014

FUND NUMBER	FUND NAME	BUDGET 2013/2014
110	GENERAL OPERATING FUND	1,723
150	CHILD NUTRITION PROGRAM FUND	152
220	NCLB TITLE I FUND	91
230	NCLB TITLE I - MIGRANT EDUCATION	3
240	US DEPT. OF HEALTH AND HUMAN RESOURCES - TANF	72
261	ARRA - RACE TO THE TOP	2
310	NCLB TITLE III FUND	2
320	NCLB TITLE IV FUND	2
370	NCLB TITLE II FUND	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	6
680	STATE ADULT EDUCATION FUND	4
750	SPECIAL EDUCATION - PL101-476 FUND	62
760	SPECIAL EDUCATION - PL101-476 - PRESCHOOL FUND	2
TOTAL FULL-TIME EMPLOYEES		2,151

Terrebonne Parish School Board
Staffing - Part-Time Employees
Fiscal Year 2013/2014

FUND NUMBER	FUND NAME	BUDGET 2013/2014
110	GENERAL OPERATING FUND	
	COMPUTER LAB TEACHER	2
	TEACHER	1
	TALENTED TEACHER	5
	NURSING ASSISTANT	32
	LIBRARIAN	1
	BOARD MEMBER	9
	COE WORKER	4
		54
150	CHILD NUTRITION PROGRAM FUND	
	CAFETERIA WORKER	51
	SATELLITE DRIVER	1
		52
220	NCLB TITLE I FUND	
	TEACHER	5
	PARAPROFESSIONAL	10
		15
230	NCLB TITLE I - MIGRANT FUND	
	TEACHER	3
310	NCLB TITLE III FUND	
	TRANSLATOR	1
	TEACHER	1
		2
490	FEDERAL ADULT EDUCATION FUND	
	TEACHER	3
	PARAPROFESSIONAL	4
		7
560	NCLB TITLE X FUND	
	TEACHER	1
750	SPECIAL EDUCATION - IDEA FUND	
	PARAPROFESSIONAL	1
	NURSE	1
		2
	TOTAL PART-TIME EMPLOYEES	136





General Operating Fund

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2013/2014**

	2013/2014 Original Budget
<hr/>	
Revenues	
Local Revenues	\$17,789,413
State Revenues	<u>88,185,791</u>
Total Revenues	105,975,204
 Expenditures	
Salaries	63,358,407
Employee Benefits	44,802,653
Purchased Services	4,549,926
Supplies	4,865,410
Property	0
Debt Service and Miscellaneous	<u>143,795</u>
Total Expenditures	117,720,191
 Other Financing Sources (Uses)	
Other Sources of Funds	15,055,550
Other Uses of Funds	<u>(4,926,441)</u>
Total Other Sources (Uses)	10,129,109
 Net Change in Fund Balance	 (1,615,878)
 Beginning Fund Balance	 7,473,383
 Ending Fund Balance, Unassigned	 <u>\$5,857,505</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2013/2014**

	2013/2014 Original Budget
<hr/>	
Revenues	
Local Revenues	\$17,789,413
State Revenues	<u>88,185,791</u>
Total Revenues	105,975,204
 Expenditures	
Instructional	72,792,149
Instructional Support Services	43,884,637
Operation of Non-Instructional Services	968,480
Debt Service	<u>74,925</u>
Total Expenditures	117,720,191
 Other Financing Sources (Uses)	
Other Sources of Funds	15,055,550
Other Uses of Funds	<u>(4,926,441)</u>
Total Other Sources (Uses)	10,129,109
 Net Change in Fund Balance	 (1,615,878)
 Beginning Fund Balance	 7,473,383
 Ending Fund Balance, Unassigned	 <u>\$5,857,505</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2013/2014**

	<u>Actual</u> <u>2011-2012</u>	<u>Revised</u> <u>Budget</u> <u>2012-2013</u>	<u>Original</u> <u>Budget</u> <u>2013-2014</u>
Revenues			
Local Revenues	\$17,205,627	\$17,438,289	\$17,789,413
State Revenues	<u>85,988,268</u>	<u>86,706,966</u>	<u>88,185,791</u>
Total Revenues	103,193,895	104,145,255	105,975,204
Expenditures			
Instructional	68,882,435	69,953,980	72,792,149
Instructional Support Services	41,350,140	43,444,755	43,884,637
Operation of Non-Instructional Services	765,386	892,239	968,480
Facilities Acquisition & Construction Services	9,552	0	0
Debt Service	<u>74,925</u>	<u>74,925</u>	<u>74,925</u>
Total Expenditures	111,082,438	114,365,899	117,720,191
Other Financing Sources (Uses)			
Other Sources of Funds	15,680,502	15,028,550	15,055,550
Other Uses of Funds	<u>(5,161,608)</u>	<u>(6,421,502)</u>	<u>(4,926,441)</u>
Total Other Sources (Uses)	10,518,894	8,607,048	10,129,109
Net Change in Fund Balance	2,630,351	(1,613,596)	(1,615,878)
Beginning Fund Balance	6,456,628	9,086,979	7,473,383
Ending Fund Balance, Unassigned	<u>\$9,086,979</u>	<u>\$7,473,383</u>	<u>\$5,857,505</u>

Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2013/2014

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 2010 tax roll. An amount equal to one-percent of collections is remitted by the Terrebonne Parish Sheriff's Office directly 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. Interest income from cash balances in the General Operating Fund checking account and investment accounts are deposited into the General Fund. 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 in the General Fund. It is based on a formula adopted by the State Board of Elementary and Secondary Education (BESE), which must be approved by the Louisiana Legislature each year. 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 MFP adoption resolution requires that seventy percent (70%) of MFP funds be expended on instruction and instructional support programs.

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 or on the first \$75,000 of a home valued over that limit.

Professional Improvement Program (PIP)

State funding for the Professional Improvement Program (PIP) 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 2013/2014

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.

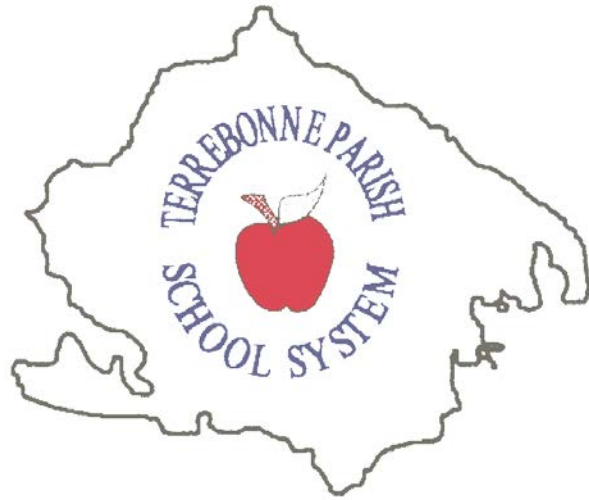
Non-spendable Fund Balance represents amounts that cannot be spent either because they are in a non-spendable form (i.e.: inventory) or because they are legally or contractually required to be maintained intact.

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
Fiscal Year 2013/2014

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 2012/2013	Budget 2013/2014	Increase (Decrease)
Kindergarten Teacher	66	66	0
Elementary Teacher (1-8)	502	487	(15)
Part Time Teacher	2	1	(1)
Elementary Computer Lab Teacher	23	23	0
Part Time Computer Lab Teacher	5	2	(3)
Focus Teacher	2	13	11
Secondary Teacher	195	184	(11)
Secondary Computer Lab Teacher	6	6	0
Total Positions	801	782	(19)

Department Codes:
69 – 504 Program
75 – Homebound Services

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
1100 - Regular Programs				
110-1100-612301-000-000-00-000-00-000	Substitute Teacher	\$1,067,628	\$1,400,000	\$1,100,000
110-1100-612901-000-000-00-000-00-000	Forecast Adjustment	0	(240,000)	(250,000)
110-1100-612903-000-000-00-000-00-000	Performance Pay	0	0	410,000
110-1100-613041-000-000-00-000-00-000	Teacher Extra Work	855	1,000	1,000
110-1100-622000-000-000-00-000-00-000	FICA	46,148	34,720	27,280
110-1100-622500-000-000-00-000-00-000	Medicare Part A Expense	15,582	18,430	18,285
110-1100-623101-000-000-00-000-00-000	Teachers Retirement	76,358	147,245	111,792
110-1100-625000-000-000-00-000-00-000	Unemployment Comp	50,366	50,000	25,000
110-1100-626001-000-000-00-000-00-000	Workers Comp Insurance	4,471	5,084	5,044
110-1100-627000-000-000-00-000-00-000	Group Insurance-Retiree	3,927,737	3,716,567	4,285,367
110-1100-628100-000-000-00-000-00-000	Sick Leave Severance Pay	11,267	110,000	115,000
110-1100-651063-000-000-00-xxx-00-000	Travel-Students	6,018	7,200	7,200
110-1100-658201-000-000-00-000-00-000	Travel-Employee	1,736	6,500	2,500
110-1100-658201-000-000-69-000-00-000	Travel-Employee	0	3,000	0
110-1100-658201-000-000-75-000-00-000	Travel-Employee	3,478	3,000	0
110-1100-661005-036-825-00-000-00-000	Instructional Materials	585	600	600
110-1100-661038-000-000-00-000-00-000	Science Fair Supplies	990	2,400	2,400
1105 - Kindergarten				
110-1105-611205-xxx-000-00-000-00-000	Kindergarten Teacher	2,519,099	2,410,866	2,482,510
110-1105-611298-000-000-00-000-00-000	NBC-National Board Certified	14,125	18,250	20,000
110-1105-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	4,408	1,257	1,257
110-1105-614001-000-000-00-000-00-000	Sabbatical Leave	12,064	12,286	0
110-1105-621000-xxx-000-00-000-00-000	Group Insurance Expense	427,500	545,508	628,736
110-1105-622500-xxx-000-00-000-00-000	Medicare Part A Expense	31,030	33,394	34,391
110-1105-623101-xxx-000-00-000-00-000	Teachers Retirement	580,174	599,975	681,037
110-1105-626001-xxx-000-00-000-00-000	Workers Comp Insurance	10,199	9,770	10,014
110-1105-628100-000-000-00-000-00-000	Sick Leave Severance Pay	31,740	0	0
1110 - Elementary (Grades 1-8)				
110-1110-611208-xxx-000-00-000-00-000	Elementary Teacher (1-8)	19,270,046	18,419,007	18,472,210
110-1110-611213-xxx-000-00-000-00-000	Part-Time Elem Computer Lab	0	79,370	41,321
110-1110-611214-xxx-000-00-000-00-000	Part-Time Teacher	0	29,937	20,700

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
110-1110-611224-xxx-000-00-000-00-000	Elem Computer Lab Teacher	943,609	913,405	934,236
110-1110-611231-015-000-00-000-00-000	Secondary Teacher	19,404	0	0
110-1110-611243-xxx-000-xx-000-00-000	Homebound Teacher	66,191	5,332	5,269
110-1110-611252-xxx-000-00-000-00-000	Focus Teacher	0	0	583,550
110-1110-611255-xxx-000-00-000-00-000	LEP Teacher	120,869	0	0
110-1110-611298-000-000-00-000-00-000	NBC-National Board Certified	90,001	85,001	85,001
110-1110-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	17,942	10,842	10,842
110-1110-611501-000-000-00-000-00-000	Paraprofessional	0	600	0
110-1110-614001-000-000-00-000-00-000	Sabbatical Leave	89,737	11,707	0
110-1110-621000-xxx-000-xx-000-00-000	Group Insurance Expense	3,757,823	4,082,028	4,689,875
110-1110-622000-xxx-000-00-000-00-000	FICA	78	0	0
110-1110-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	268,519	277,553	286,531
110-1110-623101-xxx-000-xx-000-00-000	Teachers Retirement	4,783,126	4,760,335	5,449,465
110-1110-623300-xxx-000-xx-000-00-000	LA Sch Employees Rtmt-LSERS	0	22,052	22,937
110-1110-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	82,478	78,113	80,612
110-1110-628100-000-000-00-000-00-000	Sick Leave Severance Pay	127,169	0	0
1130 - Secondary (Grades 9-12)				
110-1130-611231-xxx-000-00-000-00-000	Secondary Teacher	6,708,700	7,279,061	6,996,277
110-1130-611234-xxx-000-00-000-00-000	Secondary Computer Lab Teacher	234,348	247,164	236,381
110-1130-611298-000-000-00-000-00-000	NBC-National Board Certified	25,000	25,000	25,000
110-1130-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	4,739	7,841	7,841
110-1130-611501-000-000-00-000-00-000	Paraprofessional	0	1,195	0
110-1130-613041-xxx-000-00-000-00-000	Teacher Extra Work	0	12,000	16,000
110-1130-614001-000-000-00-000-00-000	Sabbatical Leave	52,571	0	0
110-1130-621000-xxx-000-00-000-00-000	Group Insurance Expense	1,101,384	1,431,068	1,659,904
110-1130-622500-xxx-000-00-000-00-000	Medicare Part A Expense	92,007	105,662	101,716
110-1130-623101-xxx-000-00-000-00-000	Teachers Retirement	1,614,054	1,730,716	1,949,323
110-1130-623300-xxx-000-00-000-00-000	LA Sch Employees Rtmt-LSERS	0	9,532	0
110-1130-623903-xxx-000-00-000-00-000	Optional Retirement Expense	8,777	16,350	19,455
110-1130-626001-xxx-000-00-000-00-000	Workers Comp Insurance	28,103	29,016	29,127
110-1130-628100-000-000-00-000-00-000	Sick Leave Severance Pay	40,206	0	0
Total Regular Programs		\$48,390,440	\$48,566,939	\$51,442,986



Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2013/2014

Special Education Programs

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.

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.

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.

Personnel Roster

Position	Budget 2012/2013	Budget 2013/2014	Increase (Decrease)
Self Contained/Resource Teacher	57	52	(5)
Support (Inclusion) Teacher	68	69	1
Special Ed Paraprofessional	79	84	5
Adaptive PE Teacher	8	5	(3)
Homebound Teacher	3	3	0
Part Time Homebound Teacher	1	0	(1)
Early Steps Teacher	1	1	0
Non-Cat Preschool Teacher	20	14	(6)
Non-Cat Preschool Paraprofessional	10	16	(6)
Gifted Teacher	21	17	(4)
Part Time Gifted Teacher	2	0	(2)
Talented Teacher	3	0	(3)
Part Time Talented Teacher	2	5	3
Total Positions	281	260	(21)

Department Codes:
 75 – Homebound Services

Terrebonne Parish School Board
General Fund Budget
Special Education Programs-Function 1200
Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
1210 - Special Education				
110-1210-612301-xxx-000-00-000-00-000	Substitute Teacher	\$223,590	\$224,000	\$235,000
110-1210-612431-000-000-00-000-00-000	Substitute Paraprofessional	31,141	15,000	15,000
110-1210-612901-000-000-00-000-00-000	Forecast Adjustment	0	(110,000)	(114,000)
110-1210-612903-000-000-00-000-00-000	Performance Pay	0	0	20,000
110-1210-622000-xxx-000-00-000-00-000	FICA	14,342	7,998	7,130
110-1210-622500-xxx-000-00-000-00-000	Medicare Part A Expense	3,983	2,233	2,263
110-1210-623101-xxx-000-00-000-00-000	Teachers Retirement	5,548	26,950	5,712
110-1210-625000-000-000-00-000-00-000	Unemployment Compensation	22,232	20,000	5,000
110-1210-626001-xxx-000-00-000-00-000	Workers Comp Insurance	1,019	516	624
110-1210-627000-000-000-00-000-00-000	Group Insurance-Retiree	543,913	582,108	666,555
110-1210-628100-000-000-00-000-00-000	Sick Leave Severance Pay	20,879	25,000	25,000
110-1210-658201-000-000-00-000-00-000	Travel-Employee	16,794	17,000	17,000
110-1210-658201-xxx-000-75-000-00-000	Travel-Employee	6,544	7,000	7,000
1211 - Special Education: Classroom Teacher				
110-1211-611214-000-000-75-000-00-000	Part-Time Homebound Teacher	5,750	8,764	0
110-1211-611241-xxx-000-00-000-00-000	Special Education Teacher	2,727,396	2,100,757	2,061,527
110-1211-611243-xxx-000-xx-000-00-000	Homebound Teacher	100,684	123,415	123,221
110-1211-611298-000-000-00-000-00-000	NBC-National Board Certified	5,000	5,000	5,000
110-1211-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	9,231	11,077	11,077
110-1211-611501-xxx-000-00-000-00-000	Paraprofessional	577,755	1,167,098	1,262,159
110-1211-621000-xxx-000-xx-000-00-000	Group Insurance Expense	817,303	970,298	1,148,946
110-1211-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	44,811	48,634	49,335
110-1211-623101-xxx-000-xx-000-00-000	Teachers Retirement	768,198	824,475	932,671
110-1211-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	13,701	13,597	13,855
1212 - Special Education: Inclusion Teacher				
110-1212-611240-xxx-000-00-000-00-000	Special Ed Support Teacher	2,708,144	2,497,271	2,713,484
110-1212-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	6,328	4,750	4,750
110-1212-614001-000-000-00-000-00-000	Sabbatical Leave	9,323	0	0
110-1212-621000-xxx-000-00-000-00-000	Group Insurance Expense	409,767	541,316	646,554
110-1212-622500-000-000-00-000-00-000	Medicare Part A Expense	37,744	36,276	39,417
110-1212-623101-xxx-000-00-000-00-000	Teachers Retirement	649,185	612,993	739,360

Terrebonne Parish School Board
General Fund Budget
Special Education Programs-Function 1200
Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
110-1212-626001-xxx-000-00-000-00-000	Workers Comp Insurance	10,897	10,009	10,873
1214 - Special Education: APE Teacher				
110-1214-611242-xxx-000-00-000-00-000	Adaptive Physical Ed Teacher	320,253	316,268	203,302
110-1214-621000-xxx-000-00-000-00-000	Group Insurance Expense	48,428	68,162	48,712
110-1214-622500-xxx-000-00-000-00-000	Medicare Part A Expense	4,444	4,586	2,948
110-1214-623101-xxx-000-00-000-00-000	Teachers Retirement	65,937	77,486	55,298
110-1214-626001-xxx-000-00-000-00-000	Workers Comp Insurance	1,281	1,265	813
110-1214-628100-000-000-00-000-00-000	Sick Leave Severance Pay	6,685	0	0
1216 - Special Education: Pre-School Teacher				
110-1216-611245-063-000-00-000-00-000	Early Steps Teacher	0	46,809	46,907
110-1216-611247-xxx-000-00-000-00-000	Sp Ed Non-Cat Preschool Teacher	690,694	760,299	556,804
110-1216-611298-000-000-00-000-00-000	NBC-National Board Certified	0	5,000	5,000
110-1216-611299-000-000-00-000-00-000	Sp Ed Non-Cat Preschool Teacher	574	0	0
110-1216-611505-xxx-000-00-000-00-000	Sp Ed Non-Cat Preschool Para	184,159	231,251	146,745
110-1216-621000-xxx-000-00-000-00-000	Group Insurance Expense	176,305	277,024	211,126
110-1216-622500-xxx-000-00-000-00-000	Medicare Part A Expense	8,814	14,669	10,953
110-1216-623101-xxx-000-00-000-00-000	Teachers Retirement	185,559	255,184	205,481
110-1216-626001-xxx-000-00-000-00-000	Workers Comp Insurance	3,502	4,166	3,022
1220 - Gifted and Talented				
110-1220-611214-xxx-000-00-000-00-000	Part-Time Teacher	78,606	121,996	117,105
110-1220-611281-xxx-000-00-000-00-000	Gifted Teacher	873,820	891,185	699,493
110-1220-611283-xxx-000-00-000-00-000	Talented Teacher	169,300	146,810	0
110-1220-611298-000-000-00-000-00-000	NBC-National Board Certified	10,000	5,000	5,000
110-1220-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	2,637	2,637	2,637
110-1220-612301-000-000-00-000-00-000	Substitute Teacher	7,335	24,000	15,000
110-1220-613048-020-000-00-720-00-000	Remediation Teacher	0	1,000	1,000
110-1220-614001-000-000-00-000-00-000	Sabbatical Leave	81,133	0	0
110-1220-621000-xxx-000-00-000-00-000	Group Insurance Expense	232,311	164,809	149,494
110-1220-622000-xxx-000-00-000-00-000	FICA	3,491	1,488	930
110-1220-622500-xxx-000-00-000-00-000	Medicare Part A Expense	15,463	16,116	12,186
110-1220-623101-xxx-000-00-000-00-000	Teachers Retirement	277,509	265,196	224,464

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2013/2014

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 2012/2013	Budget 2013/2014	Increase (Decrease)
Family & Consumer Science Teacher	7	7	0
Trade & Industry Teacher	2	1	(1)
Business Teacher	17	17	0
Health Occupations Teacher	2	2	0
Other Career & Technical Teacher	15	15	0
Total Positions	43	42	(1)

Terrebonne Parish School Board
 General Fund Budget
 Career Technical Education-Function 1300
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
1300 - Career and Technical Education				
110-1300-612301-000-000-00-000-00-000	Substitute Teacher	\$39,426	\$55,000	\$40,000
110-1300-622000-000-000-00-000-00-000	FICA	1,498	1,364	992
110-1300-622500-000-000-00-000-00-000	Medicare Part A Expense	828	1,088	580
110-1300-623101-000-000-00-000-00-000	Teachers Retirement	3,620	8,085	6,528
110-1300-626001-000-000-00-000-00-000	Workers Comp Insurance	158	220	160
110-1300-627000-000-000-00-000-00-000	Group Insurance-Retiree	181,355	226,842	250,006
110-1300-628100-000-000-00-000-00-000	Sick Leave Severance Pay	24,845	20,000	25,000
110-1300-633564-000-000-00-000-00-000	Drug Testing - Students	985	0	0
110-1300-651063-000-000-00-000-00-000	Travel-Students	10,179	10,000	10,000
110-1300-658201-000-000-00-000-00-000	Travel-Employee	36	500	0
1340 - Family and Consumer Sciences				
110-1340-611235-xxx-000-00-000-00-000	Family & Consumer Science Tchr	298,080	233,839	262,397
110-1340-621000-xxx-000-00-000-00-000	Group Insurance Expense	65,949	54,514	71,796
110-1340-622500-xxx-000-00-000-00-000	Medicare Part A Expense	4,034	3,392	3,805
110-1340-623101-xxx-000-00-000-00-000	Teachers Retirement	70,645	55,085	71,371
110-1340-626001-xxx-000-00-000-00-000	Workers Comp Insurance	1,192	899	1,050
1350 - Trade and Industry				
110-1350-611236-xxx-000-00-000-00-000	Trade & Industry Teacher	131,589	99,358	46,975
110-1350-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,297	1,297	1,297
110-1350-621000-xxx-000-00-000-00-000	Group Insurance Expense	25,470	18,048	10,198
110-1350-622500-xxx-000-00-000-00-000	Medicare Part A Expense	682	778	19
110-1350-623101-xxx-000-00-000-00-000	Teachers Retirement	31,494	11,827	13,130
110-1350-626001-xxx-000-00-000-00-000	Workers Comp Insurance	532	391	193
1360 - Business and Administration				
110-1360-611237-xxx-000-00-000-00-000	Business & Administration Teacher	740,915	750,564	709,413
110-1360-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	3,129	1,872	1,872
110-1360-621000-xxx-000-00-000-00-000	Group Insurance Expense	134,235	130,209	143,641
110-1360-622500-xxx-000-00-000-00-000	Medicare Part A Expense	8,277	9,573	9,017
110-1360-623101-xxx-000-00-000-00-000	Teachers Retirement	165,546	177,026	193,469
110-1360-626001-xxx-000-00-000-00-000	Workers Comp Insurance	2,976	2,891	2,846



Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2013/2014

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 2012/2013	Budget 2013/2014	Increase (Decrease)
Second. Instrumental/Vocal Teacher	12	11	(1)
Elem. Instrumental Music Teacher	12	11	(1)
Alternative Programs Teacher	8	7	(1)
In-School Intervention Teacher	8	8	0
Total Positions	40	37	(3)

Other Codes:

720 – Remediation Program

740 - LEAP/EOC Summer School

Terrebonne Parish School Board
General Fund Budget
Other Instructional Programs-Function 1400
Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
1410 - Co-Curricular Activities				
110-1410-611266-xxx-000-00-000-00-000	Secondary-Instrumental/Vocal Tchr	\$473,150	\$504,579	\$448,955
110-1410-611267-xxx-000-00-000-00-000	Elementary-Instrumental Music Tchr	478,086	446,004	445,184
110-1410-612301-000-000-00-000-00-000	Substitute Teacher	1,459	25,000	5,000
110-1410-621000-xxx-000-00-000-00-000	Group Insurance Expense	193,037	183,598	193,657
110-1410-622000-xxx-000-00-000-00-000	FICA	65	1,085	100
110-1410-622500-xxx-000-00-000-00-000	Medicare Part A Expense	12,456	13,515	12,404
110-1410-623101-xxx-000-00-000-00-000	Teachers Retirement	225,540	228,853	244,568
110-1410-626001-xxx-000-00-000-00-000	Workers Comp Insurance	3,811	3,808	3,594
110-1410-627000-000-000-00-000-00-000	Group Insurance -Retiree	24,231	53,173	61,935
110-1410-658201-000-000-00-000-00-000	Travel-Employee	1,166	1,500	1,500
1420 - Athletics Program				
110-1420-612201-xxx-000-00-000-00-000	CECP Coach/Sponsor	70,945	68,500	83,500
110-1420-613006-xxx-000-00-000-00-000	Non-Certified Athletics	4,743	5,053	5,062
110-1420-613054-xxx-000-00-000-00-000	Athletics/Sponsors Extra Work	467,109	576,978	577,145
110-1420-613055-000-000-00-000-00-000	Extended Season Pay	16,400	15,000	15,000
110-1420-622000-xxx-000-00-000-00-000	FICA	4,133	4,309	4,309
110-1420-622500-xxx-000-00-000-00-000	Medicare Part A Expense	7,379	9,429	9,479
110-1420-623101-xxx-000-00-000-00-000	Teachers Retirement	110,873	146,272	162,440
110-1420-626001-xxx-000-00-000-00-000	Workers Comp Insurance	2,275	2,667	2,667
110-1420-632037-000-000-00-000-00-000	Contract Extra Curricular	0	7,500	7,500
110-1420-633517-000-000-00-000-00-000	Ambulance Service-Athletics	400	5,500	0
110-1420-633564-xxx-000-00-000-00-000	Drug Testing-Students	4,925	4,000	4,000
1440 - Driver Education Program				
110-1440-613047-000-000-00-000-00-000	Driver Education Teacher	43,200	43,000	43,000
110-1440-622500-000-000-00-000-00-000	Medicare Part A Expense	607	624	624
110-1440-623101-000-000-00-000-00-000	Teachers Retirement	10,238	10,535	11,696
110-1440-626001-000-000-00-000-00-000	Workers Comp Insurance	173	172	172
110-1440-643060-000-000-00-000-00-000	Vehicle Repair Service	3,811	3,000	3,000
110-1440-661005-000-000-00-000-00-000	Instructional Materials	17	200	200
110-1440-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	5,997	6,000	6,000
1460 - After School Programs				
110-1460-613001-000-000-00-720-00-000	Paraprofessional - Extra Work	0	800	1,000
110-1460-613048-000-000-00-720-00-000	Remediation Teacher	61,888	75,000	60,000
110-1460-613049-000-070-00-000-00-000	Saturday Suspension Teacher	0	50,000	50,000

Terrebonne Parish School Board
 General Fund Budget
 Other Instructional Programs-Function 1400
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
110-1460-613051-000-000-00-000-00-000	Homework Hotline Teacher	11,805	12,000	0
110-1460-622000-000-000-00-000-00-000	FICA	36	0	150
110-1460-622500-000-xxx-00-xxx-00-000	Medicare Part A Expense	945	1,998	1,610
110-1460-623101-000-xxx-00-xxx-00-000	Teachers Retirement	15,544	33,761	30,192
110-1460-626001-000-xxx-00-xxx-00-000	Workers Comp Insurance	295	551	444
1470 - Summer School Programs				
110-1470-612203-000-000-00-740-00-000	Campus Monitor	19,680	20,000	20,000
110-1470-613003-000-000-00-740-00-000	Summer Program Paraprofessional	210,795	4,600	1,500
110-1470-613042-000-000-00-740-00-000	Summer Program Teacher	4,728	300,000	300,000
110-1470-613072-000-000-00-740-00-000	Summer Prg Test Coordinator	0	2,000	5,000
110-1470-622000-000-00-000-740-00-000	FICA	630	0	700
110-1470-622500-000-000-00-740-00-000	Medicare Part A Expense	3,147	5,026	4,735
110-1470-623101-000-000-00-740-00-000	Teachers Retirement	51,982	84,917	105,450
110-1470-623300-000-000-00-740-00-000	LA School Employees Rtmt	1,229	0	1,000
110-1470-626001-000-000-00-740-00-000	Workers Comp Insurance	1,029	1,386	1,306
1480 - Alternative Program				
110-1480-611262-xxx-000-00-000-00-000	Alternative Program Teacher	749,231	265,543	294,518
110-1480-611264-xxx-000-00-000-00-000	In-School Intervention Teacher	0	303,963	309,769
110-1480-611299-xxx-000-00-000-00-000	PIP-Professional Improvement Prog	5,375	1,437	1,437
110-1480-611501-xxx-000-00-000-00-000	Paraprofessional	0	12,931	0
110-1480-612301-xxx-000-00-000-00-000	Substitute Teacher	19,259	25,000	20,000
110-1480-621000-xxx-000-00-000-00-000	Group Insurance Expense	160,777	124,118	137,813
110-1480-622000-xxx-000-00-000-00-000	FICA	1,043	620	930
110-1480-622500-xxx-000-00-000-00-000	Medicare Part A Expense	10,223	9,047	9,220
110-1480-623101-xxx-000-00-000-00-000	Teachers Retirement	180,297	146,723	168,395
110-1480-625000-000-000-00-000-00-000	Unemployment Compensation	741	1,000	0
110-1480-626001-xxx-000-00-000-00-000	Workers Comp Insurance	3,095	2,437	2,543
110-1480-627000-000-000-00-000-00-000	Group Insurance-Retiree	32,120	70,484	82,099
110-1480-628100-000-000-00-000-00-000	Sick Leave Severance Pay	16,088	15,000	16,000
110-1480-658201-xxx-000-00-000-00-000	Travel-Employee	1,265	1,200	0

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2013/2014

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.

Personnel Roster

Position	Budget 2012/2013	Budget 2013/2014	Increase (Decrease)
LEP Teacher	3	2	(1)
Total Positions	3	2	(1)

Terrebonne Parish School Board
 General Fund Budget
 Special Programs-Function 1500
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
1510 - No Child Left Behind (NCLB)				
110-1510-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	\$1,176	\$1,719	\$1,297
110-1510-612903-000-000-00-000-00-000	Performance Pay	0	0	7,500
110-1510-611501-000-000-00-000-00-000	Paraprofessional	0	3,468	0
110-1510-611517-000-000-00-000-00-000	Part-Time Paraprofessional	0	300	0
110-1510-622500-000-000-00-000-00-000	Medicare Part A Expense	16	297	128
110-1510-623101-000-000-00-000-00-000	Teachers Retirement	279	421	353
110-1510-625000-000-000-00-000-00-000	Unemployment Compensation	1,876	1,000	0
110-1510-626001-000-000-00-000-00-000	Workers Comp Insurance	5	7	6
110-1510-627000-000-000-00-000-00-000	Group Insurance-Retiree	274,103	347,879	398,542
110-1510-628100-000-000-00-000-00-000	Sick Leave Severance Pay	6,823	15,000	10,000
1520 - English Language Acquisition				
110-1520-611255-862-000-00-000-00-000	LEP Teacher	0	123,418	84,023
110-1520-621000-862-000-00-000-00-000	Group Insurance Expense-Active	0	21,420	17,202
110-1520-622500-xxx-000-00-000-00-000	Medicare Part A Expense	0	1,790	1,218
110-1520-623101-862-000-00-000-00-000	Teachers Retirement	0	19,620	11,067
110-1520-626001-862-000-00-000-00-000	Workers Comp Insurance	0	494	336
110-1520-658201-000-000-00-000-00-000	Travel-Employee	0	500	500
1530 - Pre-Kindergarten Programs				
110-1530-611271-000-000-00-000-00-000	Pre Kindergarten Teacher	0	44,975	0
110-1530-611298-000-000-00-000-00-000	NBC-National Board Certified	5,000	5,000	5,000
110-1530-612903-000-000-00-000-00-000	Performance Pay	0	0	55,000
110-1530-611501-000-000-00-000-00-000	Paraprofessional	0	7,506	0
110-1530-614001-000-000-00-000-00-000	Sabbatical Leave	0	12,613	0
110-1530-621000-000-000-00-000-00-000	Group Insurance-Active	0	3,555	0
110-1530-622500-000-000-00-000-00-000	Medicare Part A Expense	290	1,225	870
110-1530-623101-000-000-00-000-00-000	Teachers Retirement	1,185	4,315	1,360
110-1530-625000-000-000-00-000-00-000	Unemployment Compensation	585	1,000	0
110-1530-626001-000-000-00-000-00-000	Workers Comp Insurance	20	70	20
110-1530-627000-000-000-00-000-00-000	Group Insurance-Retiree	87,125	163,056	191,115
110-1530-628100-000-000-00-000-00-000	Sick Leave Severance Pay	16,429	15,000	15,000
	Total Special Programs	\$394,910	\$795,648	\$800,537

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2013/2014

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 2013/2014

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 2013/2014

Personnel Roster			
Position	Budget 2012/2013	Budget 2013/2014	Increase (Decrease)
Supervisor of Attendance	2	2	0
Secretary	2	2	0
Instructional Technology Specialist	1	1	0
Guidance Counselor	37	32	(5)
Guidance Secretary	6	6	0
Nurse Coordinator	1	1	0
General Health Nurse	5	5	0
Nursing Assistant	2	2	0
Part-Time Nursing Assistant	35	32	(3)
Psychologist	7	9	2
Educational Diagnostician	8	8	0
Speech Therapist	18	18	0
Speech Therapy Assistant	10	10	0
Audiologist	1	1	0
Qualified Examiner/Spch Pathologist	4	0	(4)
Special Education Interpreter	3	3	0
Total Positions	142	132	(10)

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
2110 - Attendance & Social Work Services				
110-2110-612205-000-000-00-000-00-000	Part-Time Seasonal Clerical	\$1,598	\$1,600	\$3,200
110-2110-612401-000-000-00-000-00-000	Substitute Supervisor	0	31,500	21,000
110-2110-622000-000-000-00-000-00-000	FICA	99	100	199
110-2110-622500-000-000-00-000-00-000	Medicare Part A Expense	23	480	351
110-2110-623101-000-000-00-000-00-000	Teachers Retirement	0	7,718	5,712
110-2110-626001-000-000-00-000-00-000	Workers Comp Insurance	6	133	97
110-2110-627000-000-000-00-000-00-000	Group Insurance-Retiree	7,940	9,402	11,017
110-2110-643045-000-000-00-000-00-000	Maintenance Agreement	0	600	600
110-2110-644230-000-000-00-000-00-000	Copy Equipment Rental	459	1,000	1,000
110-2110-653032-000-000-00-000-00-000	Cellular Telephone Expense	849	960	960
110-2110-655001-000-000-00-000-00-000	Forms Printing	28,644	23,000	10,000
110-2110-658201-000-000-00-000-00-000	Travel-Employee	4,960	6,000	6,000
110-2110-661050-000-000-00-000-00-000	General Office Supplies	1,100	1,500	1,200
2111 - Supervision-Attendance/Social Work				
110-2111-611116-060-000-00-000-00-000	Supervisor-Child Welfare	172,280	172,380	172,380
110-2111-611199-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,504	1,504	1,504
110-2111-611401-060-000-00-000-00-000	Clerical/Secretarial	46,280	46,484	46,679
110-2111-613008-000-000-00-000-00-000	Clerical - Extra Work	871	1,500	1,500
110-2111-621000-xxx-000-00-000-00-000	Group Insurance Expense	27,618	27,618	31,209
110-2111-622500-xxx-000-00-000-00-000	Medicare Part A Expense	673	1,946	1,971
110-2111-623101-xxx-000-00-000-00-000	Teachers Retirement	29,568	54,359	60,401
110-2111-626001-xxx-000-00-000-00-000	Workers Comp Insurance	884	887	888
2120 - Guidance Services				
110-2120-611398-000-000-00-000-00-000	NBC-National Board Certified	95,001	98,243	90,001
110-2120-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	10,204	11,193	8,923
110-2120-612413-000-000-00-000-00-000	Substitute Guidance Counselor	0	5,000	2,500
110-2120-612433-000-000-00-000-00-000	Substitute Secretary/Clerical	0	2,000	0
110-2120-612903-000-000-00-000-00-000	Performance Pay	0	0	50,000
110-2120-622000-000-000-00-000-00-000	FICA	0	174	155
110-2120-622500-000-000-00-000-00-000	Medicare Part A Expense	1,372	1,627	2,196
110-2120-623101-000-000-00-000-00-000	Teachers Retirement	18,557	20,330	27,588

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2013/2014

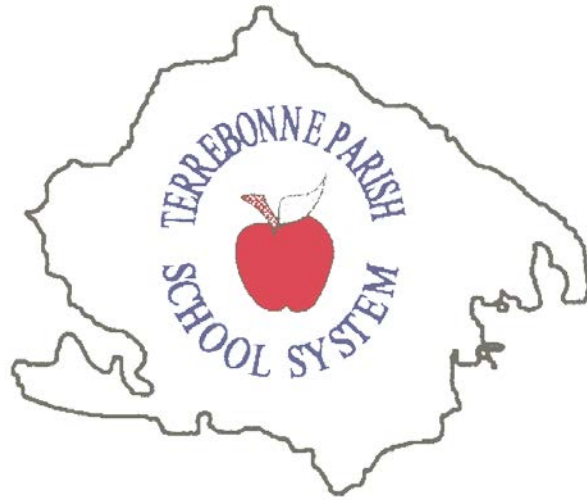
Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
110-2120-626001-000-000-00-000-00-000	Workers Comp Insurance	422	467	111
110-2120-627000-000-000-00-000-00-000	Group Insurance Expense	254,072	352,601	413,136
110-2120-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	15,000	15,000
110-2120-658201-000-000-00-000-00-000	Travel-Employee	2	200	0
110-2120-661049-000-xxx-00-000-00-000	Guidance Materials	2,808	3,000	3,000
2122 - Guidance Counselors				
110-2122-611305-xxx-000-00-000-00-000	Guidance Counselor	1,696,260	1,700,642	1,430,912
110-2122-611409-xxx-000-00-000-00-000	Guidance Secretary	104,883	109,652	108,116
110-2122-621000-xxx-000-00-000-00-000	Group Insurance Expense	326,352	320,040	321,112
110-2122-622500-xxx-000-00-000-00-000	Medicare Part A Expense	22,447	25,201	22,317
110-2122-623101-xxx-000-00-000-00-000	Teachers Retirement	350,328	396,455	406,677
110-2122-623300-013-000-00-000-00-000	La State Emp Rtmt Sys-LSERS	0	12,772	0
110-2122-623905-xxx-000-00-000-00-000	La State Emp Rtmt Sys-LASERS	11,030	12,898	12,772
110-2122-626001-xxx-000-00-000-00-000	Workers Comp Insurance	7,204	7,047	6,156
2130 - Health Services				
110-2130-612429-000-000-00-000-00-000	Substitute Nursing Assistant	3,191	2,000	1,000
110-2130-612903-000-000-00-000-00-000	Performance Pay	0	0	7,500
110-2130-622000-000-000-00-000-00-000	FICA	198	124	62
110-2130-622500-000-000-00-000-00-000	Medicare Part A Expense	137	29	124
110-2130-625000-000-000-00-000-00-000	Unemployment Compensation	2,225	3,000	5,000
110-2130-626001-000-000-00-000-00-000	Workers Comp Insurance	13	8	4
110-2130-627000-000-000-00-000-00-000	Group Insurance Expense	19,849	23,507	27,543
110-2130-628100-000-000-00-000-00-000	Sick Leave Severance Pay	6,246	0	0
110-2130-631923-000-000-00-000-00-000	Administrative Fee	304	0	0
110-2130-643018-000-000-00-000-00-000	Equipment Repair Service	2,263	3,000	3,000
110-2130-653032-000-000-00-000-00-000	Cellular Telephone Expense	3,285	3,360	3,360
110-2130-658201-000-000-00-000-00-000	Travel-Expense	6,705	6,000	6,000
110-2130-661048-000-000-00-000-00-000	Health Supplies	4,586	7,000	6,000
110-2130-661050-000-000-00-000-00-000	General Office Supplies	49	500	500
2131 - Supervision of Health Services				
110-2131-611144-060-000-00-000-00-000	Nurse Coordinator	46,110	48,716	48,815

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
110-2131-621000-060-000-00-000-00-000	Group Insurance Expense	6,768	9,024	10,198
110-2131-622500-060-000-00-000-00-000	Medicare Part A Expense	588	706	708
110-2131-623101-060-000-00-000-00-000	Teachers Retirement	11,038	11,935	13,278
110-2131-626001-060-000-00-000-00-000	Workers Comp Insurance	184	195	195
2134 - Nursing Services				
110-2134-611601-xxx-000-00-000-00-000	Nursing Assistant	25,292	26,246	25,999
110-2134-611602-xxx-000-00-000-00-000	Part-Time Nursing Assistant	189,358	214,775	195,840
110-2134-611841-xxx-000-00-000-00-000	Health Nurse	201,342	189,494	191,675
110-2134-613017-000-000-00-000-00-000	Nursing Assistant-Extra Work	4,966	3,000	4,500
110-2134-613057-000-000-00-000-00-000	Nurse - Extra Work	5,139	8,000	8,500
110-2134-621000-xxx-000-00-000-00-000	Group Insurance Expense	57,306	53,462	57,219
110-2134-622000-xxx-000-00-000-00-000	FICA	12,064	13,319	12,409
110-2134-622500-xxx-000-00-000-00-000	Medicare Part A Expense	6,060	6,411	6,191
110-2134-623101-xxx-000-00-000-00-000	Teachers Retirement	55,860	54,669	61,519
110-2134-626001-xxx-000-00-000-00-000	Workers Comp Insurance	1,705	1,738	1714
2140 - Psychological And Educational				
110-2140-614001-000-000-00-000-00-000	Sabbatical Leave	0	14,009	0
110-2140-621000-000-000-00-000-00-000	Group Insurance Expense	18,913	2,185	0
110-2140-622500-000-000-00-000-00-000	Medicare Part A Expense	86	203	0
110-2140-623101-000-000-00-000-00-000	Teachers Retirement	43,669	3,432	0
110-2140-626001-000-000-00-000-00-000	Workers Comp Insurance	0	56	0
110-2140-628200-000-000-00-000-00-000	Annual Leave Severance Pay	6,006	0	0
2142 - Psychological Testing Services				
110-2142-611325-063-000-00-000-00-000	Psychologist	189,655	214,339	269,033
110-2142-621000-063-000-00-000-00-000	Group Insurance Expense	27,519	41,717	56,477
110-2142-622500-063-000-00-000-00-000	Medicare Part A Expense	2,586	3,108	3,901
110-2142-623101-063-000-00-000-00-000	Teachers Retirement	45,191	52,513	73,177
110-2142-626001-063-000-00-000-00-000	Workers Comp Insurance	759	857	1,076
2145 - Educational Diagnostic Services				
110-2145-611331-063-000-00-000-00-000	Educational Diagnostician	172,633	202,500	204,573

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
110-2145-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,591	1,591	1,591
110-2145-621000-063-000-00-000-00-000	Group Insurance Expense	23,869	37,930	42,935
110-2145-622500-xxx-000-00-000-00-000	Medicare Part A Expense	1,660	2,557	2,587
110-2145-623101-xxx-000-00-000-00-000	Teachers Retirement	41,291	50,002	56,077
110-2145-626001-xxx-000-00-000-00-000	Workers Comp Insurance	697	816	824
2150 - Speech Pathology & Audiology				
110-2150-612417-000-000-00-000-00-000	Substitute Speech Therapist	910	1,000	2,500
110-2150-612903-000-000-00-000-00-000	Performance Pay	0	0	25,000
110-2150-613002-000-000-00-000-00-000	Extra Work - Interpreter	0	500	200
110-2150-622000-000-000-00-000-00-000	FICA	56	62	155
110-2150-622500-000-000-00-000-00-000	Medicare Part A Expense	13	22	402
110-2150-623101-000-000-00-000-00-000	Teachers Retirement	0	123	55
110-2150-626001-000-000-00-000-00-000	Workers Compensation Insurance	4	6	11
110-2150-627000-000-000-00-000-00-000	Group Insurance-Retiree	51,608	61,118	71,610
110-2150-658201-000-000-00-000-00-000	Travel-Expense	11,585	12,000	10,000
2152 - Speech Pathology/Therapy Services				
110-2152-611301-xxx-000-00-000-00-000	Speech Therapist	1,171,072	1,096,758	1,042,911
110-2152-611303-000-000-00-000-00-000	Speech Therapist Assistant	0	3,000	0
110-2152-611329-063-000-00-000-00-000	Qual Exm/Speech Pathologist	0	94,472	0
110-2152-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	6,645	4,051	4,051
110-2152-621000-xxx-000-00-000-00-000	Group Insurance Expense	170,611	225,041	228,522
110-2152-622000-017-000-00-000-00-000	FICA	46	0	0
110-2152-622500-xxx-000-00-000-00-000	Medicare Part A Expense	14,634	17,526	15,183
110-2152-623101-xxx-000-00-000-00-000	Teachers Retirement	241,532	288,913	284,774
110-2152-626001-xxx-000-00-000-00-000	Workers Comp Insurance	4,711	4,721	4,187
110-2152-628100-000-000-00-000-00-000	Sick Leave Severance Pay	27,318	15,000	25,000
2153 - Audiology Services				
110-2153-611337-xxx-000-00-000-00-000	Audiologist	25,871	26,348	26,478
110-2153-621000-xxx-000-00-000-00-000	Group Insurance Expense	2,562	3,415	3,870
110-2153-622500-xxx-000-00-000-00-000	Medicare Part A Expense	367	382	384
110-2153-623101-xxx-000-00-000-00-000	Teachers Retirement	6,132	6,455	7,202



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)		
Supervisor of Regular Programs	2	2	0		
Secretary	2	2	0		
Adult Education Administrator	1	1	0		
Curriculum Specialist	4	4	0		
Master Teacher	13	8	(5)		
Education Technology Facilitator	1	1	0		
Elementary Librarian	26	26	0		
Secondary Librarian	12	7	(5)		
School Library Clerk	2	0	(2)		
Total Positions	63	51	(12)		
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> Department Codes: 61- Curriculum & Instruction 65 – Technology 67 – Grant Writing </td> <td style="width: 50%; vertical-align: top;"> Project Code: 740 – Summer School </td> </tr> </table>				Department Codes: 61- Curriculum & Instruction 65 – Technology 67 – Grant Writing	Project Code: 740 – Summer School
Department Codes: 61- Curriculum & Instruction 65 – Technology 67 – Grant Writing	Project Code: 740 – Summer School				

Terrebonne Parish School Board
General Fund Budget
Instructional Staff Services-Function 2200
Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
2211 - Regular Programs-Elementary & Secondary				
110-2211-611111-060-000-00-000-00-000	Supervisor-Regular Programs	\$195,323	\$172,180	\$171,080
110-2211-611199-000-000-00-000-00-000	PIP-Professional Improvement Prog	588	0	0
110-2211-611401-060-000-00-000-00-000	Clerical/Secretarial	43,880	44,473	44,878
110-2211-613066-000-000-00-000-00-000	Master Teacher-Extra Work	150	0	0
110-2211-613079-000-000-00-000-00-000	School Admin-Extra Work	0	2,000	1,000
110-2211-621000-060-000-xx-000-00-000	Group Insurance Expense	35,201	36,466	36,207
110-2211-622500-060-000-xx-000-00-000	Medicare Part A Expense	2,989	3,170	3,146
110-2211-623101-060-000-xx-000-00-000	Teachers Retirement	56,866	53,570	59,013
110-2211-626001-060-000-xx-000-00-000	Workers Comp Insurance	960	875	868
110-2211-627000-000-000-00-000-00-000	Group Insurance-Retiree	73,769	98,450	116,282
110-2211-628200-000-000-xx-000-00-000	Annual Leave Severance Pay	69,768	0	0
110-2211-644230-000-000-00-000-00-000	Copy Equipment Rental	2,667	3,000	3,000
110-2211-653032-000-000-00-000-00-000	Cellular Telephone Expense	1,977	2,270	2,270
110-2211-658201-000-000-00-000-00-000	Travel-Employee	1,991	4,000	4,000
110-2211-661050-000-000-00-000-00-000	General Office Supplies	1,404	2,500	2,500
110-2211-661054-000-000-00-000-00-000	Subscription Expense	488	0	0
2212 - Special Education Programs				
110-2212-611112-063-000-00-000-00-000	Supervisor-Special Education	33,769	66,939	34,683
110-2212-611398-000-000-00-000-00-000	NBC-National Board Certified	5,000	0	0
110-2212-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	2,040	2,040	2,040
110-2212-621000-063-000-00-000-00-000	Group Insurance Expense	2,448	4,896	2,893
110-2212-622500-xxx-000-00-000-00-000	Medicare Part A Expense	625	1,160	533
110-2212-623101-xxx-000-00-000-00-000	Teachers Retirement	9,672	16,900	9,989
110-2212-626001-xxx-000-00-000-00-000	Workers Comp Insurance	163	277	148
110-2212-627000-000-000-00-000-00-000	Group Insurance-Retiree	54,097	72,197	85,273
110-2212-628100-000-000-00-000-00-000	Sick Leave Severance Pay	14,487	10,000	15,000
110-2212-628200-000-000-00-000-00-000	Annual Leave Severance Pay	1,690	3,000	0
2213 - Gifted and Talented Program				
110-2213-627000-000-000-00-000-00-000	Group Insurance-Retiree	9,836	13,127	15,504
2214 - Other Special Programs				
110-2214-611113-062-000-00-000-00-000	Supervisor-Federal Programs	8,573	8,459	8,469
110-2214-621000-062-000-00-000-00-000	Group Insurance Expense	620	902	1,020
110-2214-622500-xxx-000-00-000-00-000	Medicare Part A Expense	324	268	341
110-2214-623101-062-000-00-000-00-000	Teachers Retirement	1,965	2,072	2,304

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
110-2214-626001-062-000-00-000-00-000	Workers Comp Insurance	34	34	34
110-2214-627000-000-000-00-000-00-000	Group Insurance-Retiree	39,344	52,507	62,017
110-2214-628100-000-000-00000-00-000	Sick Leave Severance Pay	17,033	10,000	15,000
2216 - Adult/Continuing Education Program				
110-2216-611363-042-000-00-000-00-000	Coordinator-Special Area	40,989	40,733	40,774
110-2216-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,504	1,504	1,504
110-2216-621000-xxx-000-00-000-00-000	Group Insurance Expense	2,526	3,414	3,859
110-2216-622500-xxx-000-00-000-00-000	Medicare Part A Expense	0	591	591
110-2216-623101-xxx-000-00-000-00-000	Teachers Retirement	10,071	10,349	11,500
110-2216-626001-xxx-000-00-000-00-000	Workers Comp Insurance	170	169	169
2220 - Instruction & Curriculum Development Service				
110-2220-611347-060-000-61-000-00-000	Curriculum Specialist	171,486	143,256	138,461
110-2220-611351-013-000-00-000-00-000	Read/Math Content Leader	0	43,071	43,172
110-2220-611353-xxx-000-00-000-00-000	Master Teacher	598,245	354,334	262,651
110-2220-611398-000-000-00-000-00-000	NBC-National Board Certified	35,000	30,000	30,000
110-2220-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	8,956	7,659	7,659
110-2220-613041-000-000-00-000-00-000	Teacher Extra Work	0	45,000	20,000
110-2220-613071-000-000-00-740-00-000	Coordinator-Extra Work	431	0	1,000
110-2220-613074-000-000-00-000-00-000	Curr Specialist-Extra Work	3,900	7,500	5,000
110-2220-621000-xxx-000xx-000-00-000	Group Insurance Expense	143,432	87,675	84,617
110-2220-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	7,547	8,384	6,650
110-2220-623101-xxx-000-xx-000-00-000	Teachers Retirement	146,833	151,935	138,159
110-2220-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	3,273	2,546	2,204
110-2220-627000-000-000-00-000-00-000	Group Insurance-Retiree	108,195	144,393	170,547
110-2220-628100-000-000-00-000-00-000	Sick Leave Severance Pay	20,699	15,000	20,000
110-2220-644230-000-000-61-000-00-000	Copy Equipment Rental	1,289	3,000	3,000
110-2220-655018-000-000-00-000-00-000	Pamphlet Printing	0	1,500	0
110-2220-658201-000-000-61-000-00-000	Travel-Employee	9,885	11,000	11,000
110-2220-661047-000-000-61-000-00-000	Instructional Improvement Supplies	0	500	500
110-2220-661050-000-000-61-000-00-000	General Office Supplies	2,200	1,650	1,650
2231 - Staff Training-Regular Education				
110-2231-612301-xxx-000-00-000-00-000	Substitute Teacher	40,515	60,000	60,500
110-2231-612322-000-000-00-000-00-000	Substitute Elementary Librarian	105	0	2,500
110-2231-612409-000-000-00-000-00-000	Substitute Master Teacher	0	0	200

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
110-2231-615051-000-000-00-000-00-000	Stipend-In-service Presenter	1,338	5,000	5,000
110-2231-615052-000-000-00-000-00-000	Stipend-In-service Participant	87,410	345,000	350,000
110-2231-622000-000-000-00-000-00-000	Social Security Expense	1,602	3,720	3,888
110-2231-622500-000-000-00-000-00-000	Medicare Part A Expense	1,790	5,945	6,065
110-2231-623101-000-000-00-000-00-000	Teachers Retirement	24,207	85,750	108,936
110-2231-626001-000-000-00-000-00-000	Workers Comp Insurance	517	1,640	1,673
110-2231-632012-000-000-00-000-00-000	Consultant Services	3,350	10,000	10,000
110-2231-634005-000-000-00-000-00-000	Technical Training Services	0	550	550
110-2231-653038-000-000-00-000-00-000	Web Base Access Licenses	620	620	620
110-2231-658201-000-000-00-000-00-000	Travel-Employee	31,330	35,000	35,000
110-2231-661045-000-000-00-000-00-000	Professional Development Supplies	25,739	20,000	15,000
2232 - Staff Training-Special Education Program				
110-2232-615052-000-000-00-000-00-000	Stipend-Inservice Participant	0	1,000	1,000
110-2232-622500-000-000-00-000-00-000	Medicare Part A Expense	0	15	15
110-2232-623101-000-000-00-000-00-000	Teachers Retirement	0	25	272
110-2232-626001-000-000-00-000-00-000	Workers Comp Insurance	0	4	4
2250 - Library/Media Services				
110-2250-622500-000-000-00-000-00-000	Medicare Part A Expense	0	102	102
110-2250-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	7,000	7,000
2252 - School Library/Media Services				
110-2252-611287-xxx-000-00-000-00-000	Elementary Librarian	1,018,892	1,023,230	988,361
110-2252-611288-xxx-000-00-000-00-000	Secondary Librarian	500,429	291,537	293,584
110-2252-611289-xxx-000-00-000-00-000	Part-Time Librarian	0	42,860	12,740
110-2252-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	4,442	1,231	1,231
110-2252-611415-xxx-000-00-000-00-000	School Library Clerk	32,099	600	0
110-2252-612322-000-000-00-000-00-000	Substitute Elementary Librarian	54,088	77,000	60,000
110-2252-612331-000-000-00-000-00-000	Substitute Secondary Librarian	1,224	8,000	4,000
110-2252-621000-xxx-000-00-000-00-000	Group Insurance Expense	291,132	240,169	269,465
110-2252-622000-000-000-00-000-00-000	FICA	236	2,542	1,736
110-2252-622500-xxx-000-00-000-00-000	Medicare Part A Expense	20,792	19,782	18,470
110-2252-623101-xxx-000-00-000-00-000	Teachers Retirement	350,463	345,113	362,281
110-2252-626001-xxx-000-00-000-00-000	Workers Comp Insurance	6,445	5,774	5,437
110-2252-627000-000-000-00-000-00-000	Group Insurance-Retiree	177,046	236,280	279,076
110-2252-628100-000-000-00-000-00-000	Sick Leave Severance Pay	7,065	7,000	7,000



Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2013/2014

General Administration

General Administration includes activities concerned with establishing and administering policy for operating the LEA.

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.

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.

Personnel Roster

Position	Budget 2012/2013	Budget 2013/2014	Increase (Decrease)
Board Member	9	9	0
Executive Assistant to the Board	1	1	0
Receptionist/Switchboard Operator	1	1	0
Superintendent	1	1	0
Assistant Superintendent	1	1	0
Executive Secretary to the Supt.	1	1	0
Asst. Superintendent- Secretary	1	1	0
Total Positions	15	15	0

Department Codes:
 21 – Board of Education
 22 – Tax Assessment

Terrebonne Parish School Board
 General Fund Budget
 General Administration-Function 2300
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
2310 - Board of Education Services				
110-2310-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$13,087	\$13,815	\$14,553
110-2310-652559-000-000-00-000-00-000	Employee Fidelity Bond	0	2,200	2,200
110-2310-631901-000-000-21-000-00-000	Processing Fees/Retirees	750	600	600
110-2310-631923-000-000-21-000-00-000	Administrative Fee	0	550	550
110-2310-633215-000-000-21-000-00-000	General Legal & Recording Fees	61,495	40,000	40,000
110-2310-633310-000-000-21-000-00-000	Financial Audit Fees	39,550	44,800	44,800
110-2310-633901-000-000-21-000-00-000	Actuary Fees	150	10,150	10,150
110-2310-633903-000-000-21-000-00-000	Geologist Fee-Section 16 Lands	14,108	10,000	10,000
110-2310-633905-000-000-21-000-00-000	Consultant Services-S16 Lands	1,000	5,000	5,000
110-2310-633911-000-000-21-000-00-000	Policy Review	3,200	3,400	3,400
110-2310-634035-000-000-21-000-00-000	Planning/Map Fees-School	23,749	46,000	46,000
110-2310-634047-000-000-21-000-00-000	Contract Security Services	1,866	3,000	3,000
110-2310-634052-000-000-21-000-00-000	Bank Service Charges	77,883	75,000	75,000
110-2310-634058-000-000-21-000-00-000	Cash Management Fees	110	500	500
110-2310-634059-000-000-21-000-00-000	Other Purchased Technical Services	4,306	0	0
110-2310-644123-000-000-21-000-00-000	Building Rental	2,500	2,500	2,500
110-2310-652559-000-000-21-000-00-000	Employee Fidelity Bond	2,049	2,200	2,200
110-2310-653032-000-000-21-000-00-000	Cellular Telephone Expense	4,564	7,000	7,000
110-2310-654005-000-000-21-000-00-000	Official Journal Expense	12,132	14,000	14,000
110-2310-654035-000-000-21-000-00-000	Advertising Expense	0	1,500	1,500
110-2310-658201-000-000-21-000-00-000	Travel-Employee	7,205	10,000	10,000
110-2310-661045-000-000-21-000-00-000	Professional Development Supplies	166	300	300
110-2310-661050-000-000-21-000-00-000	General Office Supplies	0	1,000	1,000
110-2310-661052-000-000-21-000-00-000	Other Materials & Supplies	224	500	500
110-2310-673910-000-000-21-000-00-000	Other Equipment-Buildings	0	21,000	0
110-2310-681028-000-000-21-000-00-000	Dues and Fees	13,780	40,600	40,600
110-2310-631322-000-000-22-000-00-000	Pension Fund-Constitutional Tax	92,739	97,300	97,300
110-2310-631326-000-000-22-000-00-000	Pension Fund-Special Maint Tax	129,979	136,300	136,300
110-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fee	79,757	72,300	72,300
2311 - Supervision-Board of Education Services				
110-2311-611101-060-000-00-000-00-000	Board Member	87,600	87,600	87,600
110-2311-621000-060-000-00-000-00-000	Group Insurance Expense	68,489	67,087	75,808

Terrebonne Parish School Board
 General Fund Budget
 General Administration-Function 2300
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
110-2311-622000-060-000-00-000-00-000	FICA	3,090	3,906	4,241
110-2311-622500-060-000-00-000-00-000	Medicare Part A Expense	1,037	1,270	1,270
110-2311-626001-060-000-00-000-00-000	Workers Comp Insurance	350	350	350
2312 - Board Secretary/Clerk Services				
110-2312-611429-060-000-00-000-00-000	Receptionist/Switchboard Operator	19,807	20,101	20,402
110-2312-611431-060-000-00-000-00-000	Executive Assistant	47,137	47,137	47,137
110-2312-612433-000-000-00-000-00-000	Substitute Secretary/Clerical	0	5,500	0
110-2312-621000-060-000-00-000-00-000	Group Insurance Expense	15,418	16,820	19,007
110-2312-622000-000-000-00-000-00-000	FICA	0	341	0
110-2312-622500-xxx-000-00-000-00-000	Medicare Part A Expense	248	371	296
110-2312-623101-060-000-00-000-00-000	Teachers Retirement	15,866	16,473	18,371
110-2312-626001-xxx-000-00-000-00-000	Workers Comp Insurance	268	291	270
2320 - Executive Administrative Svcs				
110-2320-627000-000-000-00-000-00-000	Group Insurance-Retiree	63,896	67,451	71,051
2321 - Office of Superintendent Services				
110-2321-611102-060-000-00-000-00-000	Superintendent	143,500	143,500	143,500
110-2321-611199-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,457	1,457	1,457
110-2321-611421-060-000-00-000-00-000	Executive Secretary	39,764	39,764	39,764
110-2321-621000-060-000-00-000-00-000	Group Insurance Expense	15,222	15,222	17,202
110-2321-622500-xxx-000-00-000-00-000	Medicare Part A Expense	2,102	2,678	2,678
110-2321-623101-xxx-000-00-000-00-000	Teachers Retirement	43,779	45,257	50,245
110-2321-626001-xxx-000-00-000-00-000	Workers Comp Insurance	739	739	739
110-2321-644230-000-000-00-000-00-000	Copy Equipment Rental	478	500	500
110-2321-653028-000-000-00-000-00-000	Paging Services	30	0	0
110-2321-653032-000-000-00-000-00-000	Cellular Telephone Expense	424	480	480
110-2321-658201-000-000-00-000-00-000	Travel-Employee	876	3,000	3,000
110-2321-661050-000-000-00-000-00-000	General Office Supplies	933	1,000	1,000
110-2321-661054-000-000-00-000-00-000	Subscription Expense	151	350	350
110-2321-681028-000-000-00-000-00-000	Dues and Fees	860	1,000	1,000
2322- Community Relations Services				
110-2322-661052-000-000-00-600-00-000	Other Materials & Supplies	0	3,160	3,160

Terrebonne Parish School Board
 General Fund Budget
 General Administration-Function 2300
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
2324 - Office of Assistant Superintendent Services				
110-2324-611103-060-000-00-000-00-000	Assistant Superintendent	96,907	96,907	96,907
110-2324-611199-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,297	1,297	1,297
110-2324-611417-060-000-00-000-00-000	Asst Superintendent Secretary	24,454	24,748	25,053
110-2324-613008-000-000-00-000-00-000	Clerical - Extra Work	0	100	0
110-2324-621000-060-000-00-000-00-000	Group Insurance Expense	15,222	15,222	17,202
110-2324-622500-060-000-00-000-00-000	Medicare Part A Expense	355	1,764	1,768
110-2324-623101-xxx-000-00-000-00-000	Teachers Retirement	29,070	30,148	33,526
110-2324-626001-xxx-000-00-000-00-000	Workers Comp Insurance	491	493	494
110-2324-644230-000-000-00-000-00-000	Copy Equipment Rental	703	700	700
110-2324-653032-000-000-00-000-00-000	Cellular Telephone Expense	424	480	480
110-2324-658201-000-000-00-000-00-000	Travel-Employee	1,328	2,500	2,500
110-2324-661050-000-000-00-000-00-000	General Office Supplies	343	850	850
110-2324-661054-000-000-00-000-00-000	Subscription Expense	469	500	500
Total General Administration		\$1,330,932	\$1,430,029	\$1,433,408

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2013/2014

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.

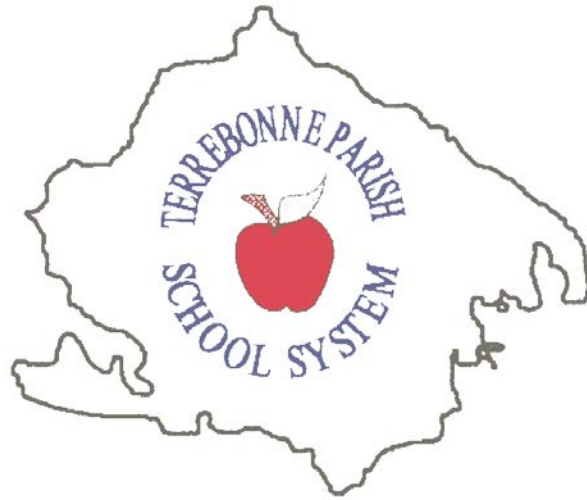
Personnel Roster

Position	Budget 2012/2013	Budget 2013/2014	Increase (Decrease)
Principal	38	37	(1)
Assistant Principal	28	28	0
School Secretary/Clerical	47	44	(3)
COE Office Workers (4 High Schools)	4	4	0
Total Positions	117	113	(4)

Other Codes:
 740 – LEAP Summer School

Terrebonne Parish School Board
General Fund Budget
School Administration-Function 2400
Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
2400 - School Administration				
110-2400-612405-xxx-000-00-000-00-000	Substitute School Administration	\$45,371	\$50,000	\$50,000
110-2400-612433-000-000-00-000-00-000	Substitute Secretary/Clerical	24,288	10,000	10,000
110-2400-612903-000-000-00-000-00-000	Performance Pay	0	0	12,000
110-2400-613008-000-000-00-000-00-000	Clerical - Extra Work	1,267	2,500	1,500
110-2400-613009-000-000-00-740-00-000	Summer School Clerical	6,295	0	7,000
110-2400-613077-000-000-00-740-00-000	Summer Program Administration	24,394	0	25,000
110-2400-622000-000-000-00-xxx-00-000	FICA	1,176	1,860	640
110-2400-622500-xxx-000-00-xxx-00-000	Medicare Part A Expense	1,410	1,691	1,530
110-2400-623101-000-000-00-xxx-00-000	Teachers Retirement	18,789	16,317	22,712
110-2400-626001-xxx-000-00-xxx-00-000	Workers Comp Insurance	410	387	374
110-2400-627000-000-000-00-000-00-000	Group Insurance-Retiree	602,212	696,441	765,435
110-2400-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	20,000	0
110-2400-653005-xxx-000-00-000-00-000	Telephone Expense	49,268	50,400	50,400
110-2400-653010-000-000-00-000-00-000	Telephone Equipment Maintenance	67,134	65,000	65,000
110-2400-658201-xxx-000-00-000-00-000	Travel-Employee	6,523	8,900	8,900
110-2400-661050-xxx-000-00-000-00-000	General Office Supplies	409	1,000	1,000
110-2400-661052-000-000-00-000-00-000	Other Materials & Supplies	0	4,000	4,000
2410 - Office of Principal Services				
110-2410-611141-xxx-000-00-000-00-000	Principal	2,423,061	2,388,399	2,235,392
110-2410-611198-000-000-00-000-00-000	NBC-National Board Certified	10,000	15,000	15,000
110-2410-611199-000-000-00-000-00-000	PIP-Professional Improvement Prog	5,980	2,568	2,568
110-2410-611405-xxx-000-00-000-00-000	School Clerical 12 Months	100,211	123,045	123,252
110-2410-611407-xxx-000-00-000-00-000	School Clerical Non-12 Months	667,855	678,900	663,920
110-2410-611427-000-000-00-000-00-000	Part-Time Clerical	0	1,258	0
110-2410-611441-xxx-000-00-000-00-000	COE Clerk	12,074	24,762	39,184
110-2410-613009-000-000-00-740-00-000	Summer School Clerical	0	7,100	0
110-2410-613077-000-000-00-740-00-000	Summer Program Administration	0	27,000	0
110-2410-621000-xxx-000-00-000-00-000	Group Insurance Expense	655,102	658,478	723,822
110-2400-622000-xxx-000-00-000-00-000	FICA	20	78	78
110-2410-622500-xxx-000-00-000-00-000	Medicare Part A Expense	38,398	44,171	42,791
110-2410-623101-xxx-000-00-000-00-000	Teachers Retirement	673,884	778,568	821,884
110-2410-626001-xxx-000-00-000-00-000	Workers Comp Insurance	12,877	12,891	12,317
110-2410-628100-000-000-00-000-00-000	Sick Leave Severance Pay	48,300	20,000	30,000



Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2013/2014

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 2013/2014

Personnel Roster			
Position	Budget 2012/2013	Budget 2013/2014	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
Total Positions	23	23	0

Terrebonne Parish School Board
General Fund Budget
Business Services-Function 2500
Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
2510 - Fiscal Services				
110-2510-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$23,465	\$27,884	\$31,934
110-2510-644230-000-000-00-000-00-000	Copy Equipment Rental	422	1,200	1,200
110-2510-653032-000-000-00-000-00-000	Cellular Telephone Expense	849	960	960
110-2510-655001-000-000-00-000-00-000	Forms Printing	1,200	4,500	4,500
110-2510-658201-000-000-00-000-00-000	Travel-Employee	10,082	7,000	7,000
110-2510-661050-000-000-00-000-00-000	General Office Supplies	5,917	5,500	5,500
110-2510-661510-000-000-00-000-00-000	Supplies-Technology Related	0	900	900
110-2510-681028-000-000-00-000-00-000	Dues and Fees	379	2,445	2,445
2511 - Supervising Fiscal Services				
110-2511-611107-060-000-00-000-00-000	Executive Director of Finance	85,044	85,144	85,244
110-2511-611118-060-000-00-000-00-000	Supervisor-Finance	75,975	78,810	78,910
110-2511-611133-060-000-00-000-00-000	Chief Accountant	60,187	60,763	60,763
110-2511-611401-060-000-00-000-00-000	Clerical/Secretarial	23,206	23,863	24,155
110-2511-621000-060-000-00-000-00-000	Group Insurance Expense	34,868	34,868	39,402
110-2511-622500-060-000-00-000-00-000	Medicare Part A Expense	2,547	2,723	2,730
110-2511-623101-060-000-00-000-00-000	Teachers Retirement	58,295	60,902	67,748
110-2511-626001-060-000-00-000-00-000	Workers Comp Insurance	978	994	996
2514 - Payroll Services				
110-2514-611411-060-000-00-000-00-000	Payroll Clerk	21,592	21,693	21,993
110-2514-611803-060-000-00-000-00-000	Payroll Manager	47,137	47,137	47,137
110-2514-611805-060-000-00-000-00-000	Accountant	47,152	47,251	47,355
110-2514-621000-060-000-00-000-00-000	Group Insurance Expense	25,660	27,073	30,592
110-2514-622500-060-000-00-000-00-000	Medicare Part A Expense	931	1,000	1,006
110-2514-623101-060-000-00-000-00-000	Teachers Retirement	16,289	16,863	18,803
110-2514-623905-060-000-00-000-00-000	LA State Employee Rmt-LASERS	12,071	13,750	13,780
110-2514-626001-060-000-00-000-00-000	Workers Comp Insurance	464	464	466
2515 - Financial Accounting Services				
110-2515-611413-060-000-00-000-00-000	Accounting Clerk	46,991	47,189	47,591
110-2515-611805-060-000-00-000-00-000	Accountant	184,263	184,655	185,062
110-2515-613008-000-000-00-000-00-000	Clerical - Extra Work	0	100	0
110-2515-621000-060-000-00-000-00-000	Group Insurance Expense	54,514	54,514	61,602

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
110-2515-622500-xxx-000-00-000-00-000	Medicare Part A Expense	3,125	3,364	3,373
110-2515-623101-xxx-000-00-000-00-000	Teachers Retirement	54,807	56,827	63,282
110-2515-626001-xxx-000-00-000-00-000	Workers Comp Insurance	925	928	931
2516 - Internal Auditing Services				
110-2516-611801-060-000-00-000-00-000	Internal Auditor	53,558	53,658	53,759
110-2516-621000-060-000-00-000-00-000	Group Insurance Expense	6,198	6,198	7,004
110-2516-622500-060-000-00-000-00-000	Medicare Part A Expense	757	778	780
110-2516-623101-060-000-00-000-00-000	Teachers Retirement	0	13,146	14,622
110-2516-626001-060-000-00-000-00-000	Workers Comp Insurance	214	215	215
110-2516-658201-000-000-00-000-00-000	Travel-Employee	340	500	500
110-2516-661050-000-000-00-000-00-000	General Office Supplies	0	600	600
2520 - Purchasing Services				
110-2520-611124-067-000-00-000-00-000	Purchasing Agent	51,902	60,359	60,461
110-2520-611413-067-000-00-000-00-000	Accounting Clerk	8,612	8,774	8,816
110-2520-611819-067-000-00-000-00-000	Buyer	39,359	40,163	40,887
110-2520-621000-067-000-00-000-00-000	Group Insurance Expense	15,417	15,996	18,077
110-2520-622500-xxx-000-00-000-00-000	Medicare Part A Expense	1,259	1,687	1,597
110-2520-623101-067-000-00-000-00-000	Teachers Retirement	23,670	26,778	29,965
110-2520-626001-067-000-00-000-00-000	Workers Comp Insurance	400	437	441
110-2520-627000-000-000-00-000-00-000	Group Insurance -Retiree	11,295	16,145	16,354
110-2520-628100-000-000-00-000-00-000	Sick Leave Severance Pay	8,266	7,000	0
110-2520-628200-000-000-00-000-00-000	Annual Leave Severance Pay	28,433	0	0
110-2520-644230-000-000-00-000-00-000	Copy Equipment Rental	606	800	800
110-2520-653032-000-000-00-000-00-000	Cellular Telephone Expense	424	480	480
110-2520-655001-000-000-00-000-00-000	Forms Printing	1,854	1,800	1,800
110-2520-658201-000-000-00-000-00-000	Travel-Employee	542	2,000	1,500
110-2520-661050-000-000-00-000-00-000	General Office Supplies	2,812	1,500	750
110-2520-661510-000-000-00-000-00-000	Supplies-Technology Related	509	1,000	1,000

Terrebonne Parish School Board
General Fund Budget
Business Services-Function 2500
Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
2530 - Warehousing/Distributing Services				
110-2530-611151-067-000-00-000-00-000	Warehouse Manager	39,074	39,175	39,277
110-2530-611607-067-000-00-000-00-000	Warehousemen/Clerks	39,370	39,534	39,798
110-2530-611631-067-000-00-000-00-000	Driver/General Laborer	18,592	18,761	18,837
110-2530-612455-000-000-00-000-00-000	Substitute Warehouse/Clerk	3,781	500	0
110-2530-613016-000-000-00-000-00-000	Extra Work-Warehouse	6,093	10,000	10,000
110-2530-621000-067-000-00-000-00-000	Group Insurance Expense	31,673	32,042	36,207
110-2530-622500-xxx-000-00-000-00-000	Medicare Part A Expense	1,533	1,638	1,565
110-2530-623300-xxx-000-00-000-00-000	LA School Employees Rmtt-LSERS	19,425	33,091	34,855
110-2530-626001-xxx-000-00-000-00-000	Workers Comp Insurance	3,557	3,564	3,561
110-2530-627000-000-000-00-000-00-000	Group Insurance-Retiree	11,295	16,145	16,353
110-2530-628100-000-000-00-000-00-000	Sick Leave Severance Pay	4,602	5,000	0
110-2530-633561-000-000-00-000-00-000	Drug Testing-Other	135	100	100
110-2530-643018-000-000-00-000-00-000	Equipment Repair Service	83	500	500
110-2530-643045-000-000-00-000-00-000	Maintenance Agreement	0	2,100	2,100
110-2530-643060-000-000-00-000-00-000	Vehicle Repair Service	8,166	6,000	6,000
110-2530-653032-000-000-00-000-00-000	Cellular Telephone Expense	849	960	960
110-2530-658201-000-000-00-000-00-000	Travel-Employee	100	100	100
110-2530-659001-000-000-00-000-00-000	Non Employee Contract Services	15,473	25,000	20,000
110-2530-661052-000-000-00-000-00-000	Other Materials & Supplies	4,112	5,000	5,000
110-2530-661060-000-000-00-000-00-000	Equipment Repair Parts	396	400	400
110-2530-661074-000-000-00-000-00-000	Vehicle Maintenance/Repair Parts	0	1,000	1,000
110-2530-661510-000-000-00-000-00-000	Supplies-Technology Related	0	250	250
110-2530-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	5,377	5,000	5,000
2540 - Printing, Publishing, & Duplicating Services				
110-2540-611401-060-000-00-000-00-000	Clerical/Secretarial	16,993	18,163	18,356
110-2540-621000-060-000-00-000-00-000	Group Insurance Expense	9,024	9,024	10,198
110-2540-622500-060-000-00-000-00-000	Medicare Part A Expense	206	263	266
110-2540-623101-060-000-00-000-00-000	Teachers Retirement	4,260	4,450	4,993
110-2540-626001-060-000-00-000-00-000	Workers Comp Insurance	68	73	73
110-2540-644230-000-000-00-000-00-000	Copy Equipment Rental	21,849	32,000	32,000
110-2540-644234-000-000-00-000-00-000	Equipment Rental	7,188	10,000	10,000
110-2540-661050-000-000-00-000-00-000	General Office Supplies	20,298	20,000	20,000

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2013/2014

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 2013/2014

Personnel Roster			
Position	Budget 2012/2013	Budget 2013/2014	Increase (Decrease)
Plant Operations Manager	1	1	0
Secretary/Clerk	1	1	0
General Maintenance Helper	9	9	0
Building Manager & Custodian	111	107	(4)
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
Total Positions	144	140	(4)

Terrebonne Parish School Board
General Fund Budget
Operations Maintenance of Plant Services-Function 2600
Fiscal Year 2013/2014

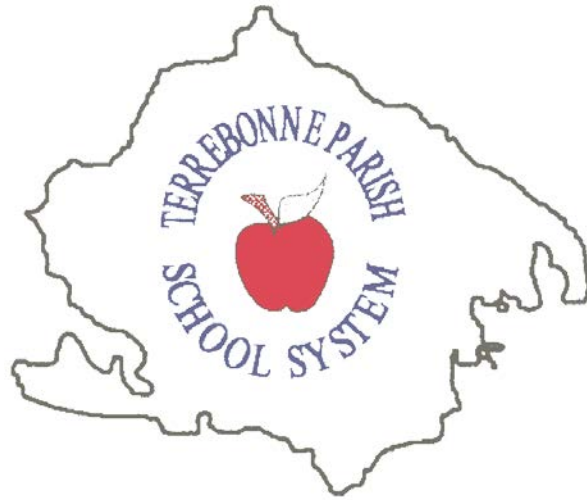
Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
2610 - Supervision-Operations & Maintenance of Plant Services				
110-2610-611131-066-000-00-000-00-000	Plant Operations Manager	\$58,963	\$59,059	\$59,161
110-2610-611401-066-000-00-000-00-000	Clerical/Secretarial	22,289	22,388	22,488
110-2610-621000-066-000-00-000-00-000	Group Insurance Expense	18,048	18,048	20,395
110-2610-622500-066-000-00-000-00-000	Medicare Part A Expense	1,083	1,181	1,184
110-2610-623101-066-000-00-000-00-000	Teachers Retirement	5,282	5,485	6,117
110-2610-623300-066-000-00-000-00-000	LA School Employees Rtmt-LSERS	16,863	14,469	16,091
110-2610-626001-066-000-00-000-00-000	Workers Compensation Insurance	325	326	327
110-2610-644230-000-000-00-000-00-000	Copy Equipment Rental	606	2,000	2,000
110-2610-655001-000-000-00-000-00-000	Forms Printing	2,014	2,000	2,000
110-2610-658201-000-000-00-000-00-000	Travel-Employee	0	700	700
110-2610-661050-000-000-00-000-00-000	General Office Supplies	2,582	2,500	2,500
110-2610-661510-000-000-00-000-00-000	Supplies-Technology Related	0	1,000	1,000
2620 - Operation & Maintenance-Buildings				
110-2620-611611-066-000-00-000-00-000	General Maintenance Helper	175,058	176,787	177,282
110-2620-611621-xxx-000-00-000-00-000	Non 12 Month Custodian	169,042	160,775	144,900
110-2620-611623-xxx-000-00-000-00-000	Building Manager & Custodian	1,654,490	1,764,730	1,722,484
110-2620-611701-066-000-00-000-00-000	General Maintenance Leaderman	40,653	40,756	40,854
110-2620-611705-066-000-00-000-00-000	Carpenter	189,683	190,600	191,515
110-2620-611707-066-000-00-000-00-000	Roofer	58,154	58,469	58,780
110-2620-611709-066-000-00-000-00-000	Mason	25,816	25,919	26,017
110-2620-611711-066-000-00-000-00-000	Plumber	56,300	56,410	55,966
110-2620-611713-066-000-00-000-00-000	HVAC Technician	157,282	185,522	186,134
110-2620-611715-066-000-00-000-00-000	Preventative Maint Technician	1,230	0	0
110-2620-611717-066-000-00-000-00-000	Electrician	57,740	58,057	58,368
110-2620-612441-000-000-00-000-00-000	Substitute Custodian	3,413	30,000	30,000
110-2620-612901-000-000-00-000-00-000	Forecast Adjustment	0	(85,000)	(88,000)
110-2620-612903-000-000-00-000-00-000	Performance Pay	0	0	20,000
110-2620-613013-000-000-00-000-00-000	Extra Work-Maintenance	7,739	15,000	15,000
110-2620-613014-000-000-00-000-00-000	Extra Work-Skilled Maintenance	759	1,500	1,500
110-2620-613015-000-000-00-000-00-000	Summer Custodian	0	20,000	20,000
110-2620-621000-xxx-000-00-000-00-000	Group Insurance Expense	954,715	945,601	1,096,699
110-2620-622000-xxx-000-00-000-00-000	FICA	0	1,860	1,860
110-2620-622500-xxx-000-00-000-00-000	Medicare Part A Expense	34,530	38,844	37,988

Terrebonne Parish School Board
General Fund Budget
Operations Maintenance of Plant Services-Function 2600
Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
110-2620-623101-xxx-000-00-000-00-000	Teachers Retirement	8,939	4,943	9,593
110-2620-623300-xxx-000-00-000-00-000	LA School Employees Rtmt-LSERS	688,962	799,121	818,699
110-2620-625000-000-000-00-000-00-000	Unemployment Compensation	13,603	12,000	5,000
110-2620-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	85,713	88,035	86,121
110-2620-627000-000-000-00-000-00-000	Group Insurance-Retiree	596,543	599,767	666,528
110-2620-628100-000-000-00-000-00-000	Sick Leave Severance Pay	12,914	15,000	15,000
110-2620-628200-000-000-00-000-00-000	Annual Leave Severance Pay	8,646	4,400	0
110-2620-633500-000-000-00-000-00-000	Medical Services	0	500	500
110-2620-633561-000-000-00-000-00-000	Drug Testing-Other	0	200	200
110-2620-641110-000-000-00-000-00-000	Water	166,661	167,000	167,000
110-2620-641115-000-000-00-000-00-000	Sewerage	80,750	82,000	82,000
110-2620-642125-000-000-00-000-00-000	Garbage Disposal Service	125,013	125,000	125,000
110-2620-643005-000-000-00-000-00-000	Environmental Remediation	224,052	225,000	225,000
110-2620-643010-000-000-00-000-00-000	Building Repair Service	154,370	200,000	200,000
110-2620-643015-000-000-00-000-00-000	Roof Repair Service	342	19,000	19,000
110-2620-643018-000-000-00-000-00-000	Equipment Repair Service	145,686	150,000	150,000
110-2620-643025-000-000-00-000-00-000	Pest Control Service	58,538	60,000	60,000
110-2620-643028-000-000-00-000-00-000	Sewer Effluent Testing	70,521	50,000	50,000
110-2620-643030-000-000-00-000-00-000	Master Meter Gas Contract	8,195	9,000	9,000
110-2620-643045-000-000-00-000-00-000	Maintenance Agreement	29,568	40,000	40,000
110-2620-644234-000-000-00-000-00-000	Equipment Rental	10,107	10,000	10,000
110-2620-653001-000-000-00-000-00-000	Postage Expense	38,146	45,000	45,000
110-2620-653005-xxx-000-00-000-00-000	Telephone Expense	4,082	11,200	11,200
110-2620-653032-000-000-00-000-00-000	Cellular Telephone Expense	1,411	2,000	2,000
110-2620-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	5,821	7,000	7,000
110-2620-658201-000-000-00-000-00-000	Travel-Employee	17	10	10
110-2620-661060-000-000-00-000-00-000	Equipment Repair Parts	27,297	25,000	25,000
110-2620-661062-000-000-00-000-00-000	Custodial Supplies	314,780	400,000	400,000
110-2620-661063-000-000-00-000-00-000	Maintenance Supplies	8,920	20,000	20,000
110-2620-661065-000-000-00-000-00-000	Building Repair Materials	267,378	300,000	300,000
110-2620-661067-000-000-00-000-00-000	Roofing Supplies	12,428	30,000	30,000
110-2620-662110-000-000-00-000-00-000	Natural Gas	133,144	200,000	200,000
110-2620-662215-000-000-00-000-00-000	Electricity	2,493,090	2,600,000	2,600,000
110-2620-681028-000-000-00-000-00-000	Dues and Fees	10,091	10,000	10,000
110-2620-681034-000-000-00-000-00-000	Employee Licenses	405	1,000	1,000

Terrebonne Parish School Board
 General Fund Budget
 Operations Maintenance of Plant Services-Function 2600
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
2630 - Care and Upkeep of Grounds				
110-2630-611719-066-000-00-000-00-000	Grounds Care Personnel	27,558	27,772	27,871
110-2630-621000-066-000-00-000-00-000	Group Insurance Expense	6,198	6,198	7,004
110-2630-622500-066-000-00-000-00-000	Medicare Part A Expense	400	403	404
110-2630-623300-066-000-00-000-00-000	LA School Employees Rtmt-LSERS	7,881	8,554	9,002
110-2630-626001-066-000-00-000-00-000	Workers Compensation Insurance	909	916	920
110-2630-642435-xxx-000-00-000-00-000	Grounds Care Service	47,987	112,000	112,000
110-2630-642445-000-000-00-000-00-000	Contract Service-Grounds	336,006	330,000	330,000
110-2630-643018-000-000-00-000-00-000	Equipment Repair Service	35	100	100
110-2630-644126-000-000-00-000-00-000	Land Rental	50	50	50
110-2630-644234-000-000-00-000-00-000	Equipment Rental	618	700	700
110-2630-661060-000-000-00-000-00-000	Equipment Repair Parts	55	100	100
110-2630-661066-xxx-000-00-000-00-000	Grounds Care Supplies	27,170	64,500	64,500
2640 - Care and Upkeep of Equipment				
110-2640-643018-000-000-00-000-00-000	Equipment Repair Service	25,474	40,000	40,000
110-2640-643022-000-000-00-000-00-000	Generator Maintenance	3,385	5,000	5,000
110-2640-644234-000-000-00-000-00-000	Equipment Rental	418	700	700
110-2640-661060-000-000-00-000-00-000	Equipment Repair Parts	236,905	200,000	200,000
110-2640-661064-000-000-00-000-00-000	HVAC Supplies	93,011	95,000	95,000
2650 - Vehicle Operations & Maintenance Services				
110-2650-643060-000-000-00-000-00-000	Vehicle Repair Service	21,579	20,000	20,000
110-2650-661074-000-000-00-000-00-000	Vehicle Maintenance/Repair Parts	5,560	5,000	5,000
110-2650-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	64,601	65,000	65,000
2660 - Safety & Security				
110-2660-634025-xxx-000-00-000-00-000	School Resource Officers	199,577	174,200	174,200
110-2660-643038-xxx-000-00-000-00-000	Alarm System Maintenance	247	390	390
110-2660-661068-000-000-00-000-00-000	Security Supplies	0	400	400
2690 - Other Operations & Maintenance of Plant Services				
110-2690-634062-000-000-00-000-00-000	Moving Services	0	1,750	1,750
Total Operations/Maintenance-Plants		\$10,626,417	\$11,285,895	\$11,481,252



Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2013/2014

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 2012/2013	Budget 2013/2014	Increase (Decrease)
Supervisor	1	1	0
Coordinator of Fleet Operations	1	1	0
Dispatcher	1	1	0
Secretary/Clerk	1	1	0
Transportation Driver	20	20	0
Regular Bus Driver	128	127	(1)
Special Education Bus Driver	16	16	0
Total Positions	168	167	(1)

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 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
2710 - Supervision-Student Transportation				
110-2710-611121-065-000-00-000-00-000	Supervisor-Transportation	\$73,326	\$73,326	\$73,326
110-2710-611401-065-000-00-000-00-000	Clerical/Secretarial	18,340	19,516	19,807
110-2710-611704-065-000-00-000-00-000	Dispatcher Fleet Operation	30,820	29,324	29,605
110-2710-611721-065-000-00-000-00-000	Coordinator Fleet Operations	42,602	42,703	42,803
110-2710-612433-000-000-00-000-00-000	Substitute Secretary/Clerical	66	0	0
110-2710-621000-065-000-00-000-00-000	Group Insurance Expense	32,115	38,063	43,012
110-2710-622000-065-000-00-000-00-000	FICA	4	0	0
110-2710-622500-XXX-000-00-000-00-000	Medicare Part A Expense	1,842	2,391	2,400
110-2710-623101-XXX-000-00-000-00-000	Teachers Retirement	10,097	17,646	19,695
110-2710-623300-065-000-00-000-00-000	La School Employees Rtmt-LSERS	35,070	28,595	30,082
110-2710-626001-xxx-000-00-000-00-000	Workers Comp Insurance	3,972	1,898	1,903
110-2710-627000-000-000-00-000-00-000	Group Insurance-Retiree	21,137	21,885	25,194
110-2710-628100-000-000-00-000-00-000	Sick Leave Severance Pay	2,066	0	0
110-2710-633561-000-000-00-000-00-000	Drug Testing-Other	0	500	500
110-2710-643060-000-000-00-000-00-000	Vehicle Repair Service	2,923	1,500	1,500
110-2710-644230-000-000-00-000-00-000	Copy Equipment Rental	2,023	2,000	2,000
110-2710-653032-000-000-00-000-00-000	Cellular Telephone Expense	987	1,920	1,920
110-2710-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	8,413	8,500	8,500
110-2710-655001-000-000-00-000-00-000	Forms Printing	0	2,000	2,000
110-2710-658201-000-000-00-000-00-000	Travel-Employee	914	1,000	1,000
110-2710-661050-000-000-00-000-00-000	General Office Supplies	4,292	4,000	4,000
2720 - Regular Education Transportation				
110-2720-622500-000-000-00-000-00-000	Medicare Part A Expense	50	102	102
110-2720-625000-000-000-00-000-00-000	Unemployment Compensation	6,386	4,000	2,000
110-2720-627000-000-000-00-000-00-000	Group Insurance-Retiree	507,277	525,230	604,664
110-2720-628100-000-000-00-000-00-000	Sick Leave Severance Pay	3,506	7,000	7,000
110-2720-633552-000-000-00-000-00-000	Medical Exams	7,771	8,000	8,000
110-2720-633567-000-000-00-000-00-000	Drug Testing-Bus Drivers	8,542	8,000	8,000
110-2720-634004-000-000-00-000-00-000	Installation/Support Fees	586	0	0
110-2720-634007-000-000-00-000-00-000	3rd Party Safety Training	0	2,000	2,000
110-2720-634008-000-000-00-000-00-000	3rd Party CDL Training	960	1,000	1,000
110-2720-643018-000-000-00-000-00-000	Equipment Repair Service	5,082	4,000	3,000
110-2720-643025-000-000-00-000-00-000	Pest Control Service	655	1,000	1,000

Terrebonne Parish School Board
 General Fund Budget
 Student Transportation-Function 2700
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
110-2720-643045-000-505-00-000-00-000	Maintenance Agreement	164,163	165,000	165,000
110-2720-643062-000-000-00-000-00-000	Bus Repair Service	30,361	10,000	10,000
110-2720-644228-000-xxx-00-000-00-000	Bus Rental	1,207,258	1,212,390	1,212,390
110-2720-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	31,541	17,000	17,000
110-2720-658201-000-000-00-000-00-000	Travel-Employee	721	500	500
110-2720-661060-000-000-00-000-00-000	Equipment Repair Parts	559	1,500	700
110-2720-661062-000-000-00-000-00-000	Custodial Supplies	0	1,000	1,000
110-2720-661068-000-000-00-000-00-000	Security Supplies	64,475	8,000	8,000
110-2720-661075-000-000-00-000-00-000	Bus Maintenance/Repair Parts	13,115	45,000	45,000
110-2720-661080-000-000-00-000-00-000	Reimbursable Vehicle Operating Exp	(572,878)	(550,000)	(550,000)
110-2720-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	1,086,843	1,100,000	1,100,000
110-2720-681028-000-000-00-000-00-000	Dues and Fees	0	725	725
110-2720-681041-000-000-00-000-00-000	State & Federal Fees	216	600	600
2721 - Vehicle Operation - Regular Education				
110-2721-611633-065-000-00-000-00-000	Transportation Driver	504,373	522,642	523,560
110-2721-611635-065-000-00-000-00-000	Regular Education Bus Driver	1,671,275	1,760,716	1,765,702
110-2721-612445-000-000-00-000-00-000	Substitute Regular Driver	198,441	210,000	195,000
110-2721-612901-000-000-00-000-00-000	Forecast Adjustment	0	(65,000)	(68,000)
110-2721-613019-000-000-00-000-00-000	Drivers Extra Work	22,919	40,000	30,000
110-2721-613021-000-000-00-740-00-000	Summer School Driver	2,208	10,000	2,500
110-2721-621000-xxx-000-00-000-00-000	Group Insurance Expense	1,001,964	1,008,705	1,201,176
110-2721-622000-065-000-00-xxx-00-000	FICA	10,700	13,020	12,115
110-2721-622500-xxx-000-00-xxx-00-000	Medicare Part A Expense	31,447	35,280	35,264
110-2721-623101-000-000-00-000-00-000	Teachers Retirement	289	0	0
110-2721-623300-xxx-000-00-xxx-00-000	LA School Employees Rtmt-LSERS	621,258	698,669	735,634
110-2721-626001-xxx-000-00-xxx-00-000	Workers Comp Insurance	113,652	121,688	121,610
2730 - Special Needs Transportation				
110-2730-622500-000-000-00-000-00-000	Medicare Part A Expense	0	44	44
110-2730-627000-000-000-00-000-00-000	Group Insurance-Retiree	176,138	182,372	209,953
110-2730-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	3,000	3,000
110-2730-622552-000-000-00-000-00-000	Medical Exams	0	550	550
110-2730-633567-000-000-00-000-00-000	Drug Testing-Bus Drivers	0	500	1,000
110-2730-634004-000-000-00-000-00-000	Installation/Support Fees	5,924	0	0

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2013/2014

Central Services

Central Services includes activities, other than general administration, that support each of the other instructional and supporting services programs.

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.

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.

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.

Personnel Roster

Position	Budget 2012/2013	Budget 2013/2014	Increase (Decrease)
Supervisor	1	1	0
Secretary/Clerk	5	5	0
Retirement Specialist	1	1	0
Data Processing Manager	1	1	0
Data Processing Programmer	2	2	0
Network System Administrator	1	1	0
Network System Engineer	1	1	0
Technical Support Specialist	3	3	0
Technical Support Assistant	1	1	0
Total Positions	16	16	0

Terrebonne Parish School Board
 General Fund Budget
 Central Services -Function 2800
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
2820 - Information Services				
110-2820-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$6,132	\$6,128	\$6,929
110-2820-661052-000-000-00-xxx-00-000	Other Materials & Supplies	19,662	20,000	20,000
110-2820-661056-000-000-00-000-00-000	Parent Publications	0	1,000	1,000
110-2820-661058-000-000-00-000-00-000	Awards & Memorabilia	2,403	5,000	5,000
2830 - Personnel/Human Resource Services				
110-2830-613008-000-000-00-000-00-000	Clerical - Extra Work	0	1,000	1,000
110-2830-613069-000-000-00-000-00-000	Staff Dev Coordinator - Extra Work	0	500	0
110-2830-622500-000-000-00-000-00-000	Medicare Part A Expense	1	23	15
110-2830-623101-000-000-00-000-00-000	Teachers Retirement	0	38	272
110-2830-626001-000-000-00-000-00-000	Workers Comp Insurance	0	6	4
110-2830-627000-000-000-00-000-00-000	Group Insurance-Retiree	63,558	76,533	86,472
110-2830-633552-000-000-00-000-00-000	Medical Exams	8,230	15,000	15,000
110-2830-634022-000-000-00-000-00-000	Criminal History Checks	15,114	15,000	15,000
110-2830-643045-000-000-00-000-00-000	Maintenance Agreement	4,349	4,553	4,553
110-2830-644230-000-000-00-000-00-000	Copy Equipment Rental	1,958	2,400	2,400
110-2830-653032-000-000-00-000-00-000	Cellular Telephone Expense	424	480	480
110-2830-654035-000-000-00-000-00-000	Advertising Expense	595	500	500
110-2830-658201-000-000-00-000-00-000	Travel-Employee	3,615	3,500	3,500
110-2830-661050-000-000-00-000-00-000	General Office Supplies	1,980	3,000	3,000
110-2830-681038-000-000-00-000-00-000	Certification Fee	1,000	1,000	1,000
2831 - Personnel Human Resource Director				
110-2831-611117-060-000-00-000-00-000	Supervisor-Personnel	86,627	87,628	87,728
110-2831-621000-060-000-00-000-00-000	Group Insurance Expense	9,024	9,024	10,198
110-2831-622500-060-000-00-000-00-000	Medicare Part A Expense	0	1,271	1,272
110-2831-623101-060-000-00-000-00-000	Teachers Retirement	20,531	21,469	23,862
110-2831-626001-060-000-00-000-00-000	Workers Comp Insurance	347	351	351
2833 - Personnel/Human Resource Information				
110-2833-611401-060-000-00-000-00-000	Clerical/Secretarial	104,349	105,539	106,534
110-2833-611832-060-000-00-000-00-000	Retirement Specialist	43,270	43,367	44,191
110-2833-621000-060-000-00-000-00-000	Group Insurance Expense	48,862	48,862	60,213
110-2833-622500-060-000-00-000-00-000	Medicare Part A Expense	1,945	2,159	2,185

Terrebonne Parish School Board
 General Fund Budget
 Central Services -Function 2800
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
110-2833-623101-060-000-00-000-00-000	Teachers Retirement	34,986	36,482	40,997
110-2833-626001-060-000-00-000-00-000	Workers Comp Insurance	591	596	603
2834 - Non-Instructional Personnel/Human Resource Training				
110-2834-612433-000-000-00-000-00-000	Substitute Secretary/Clerical	30	300	300
110-2834-615051-000-000-00-000-00-000	Stipend-In-service Presenter	959	2,500	1,000
110-2834-615052-000-000-00-000-00-000	Stipend-In-service Participant	7,791	10,000	5,000
110-2834-622000-000-000-00-000-00-000	FICA	341	19	19
110-2834-622500-000-000-00-000-00-000	Medicare Part A Expense	125	186	92
110-2834-623101-000-000-00-000-00-000	Teachers Retirement	594	2,144	272
110-2834-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	122	1,151	1,615
110-2834-626001-000-000-00-000-00-000	Workers Comp Insurance	93	422	310
110-2834-661045-000-000-00-000-00-000	Professional Development Supplies	75	300	300
2840 - Administrative Technology Services				
110-2840-653012-000-000-00-000-00-000	Data Communications Lines	146	175	175
110-2840-658201-000-000-00-000-00-000	Travel-Employee	0	500	500
110-2840-661050-000-000-00-000-00-000	General Office Supplies	0	300	300
110-2840-681028-000-000-00-000-00-000	Dues and Fees	10,300	10,300	10,300
2841 - Technology Supervision & Administration				
110-2841-611123-060-000-00-000-00-000	Data Processing Manager	79,748	79,848	79,948
110-2841-621000-060-000-00-000-00-000	Group Insurance Expense	9,024	9,024	10,198
110-2841-623101-060-000-00-000-00-000	Teachers Retirement	18,900	19,563	21,746
110-2841-626001-060-000-00-000-00-000	Workers Comp Insurance	319	319	320
2843 - Systems Application Development				
110-2843-611813-060-000-00-000-00-000	Data Processing Programmer	85,524	86,266	87,023
110-2843-621000-060-000-00-000-00-000	Group Insurance Expense	15,222	15,222	17,202
110-2843-622500-060-000-00-000-00-000	Medicare Part A Expense	1,189	1,251	1,262
110-2843-623101-060-000-00-000-00-000	Teachers Retirement	20,269	21,135	23,670
110-2843-626001-060-000-00-000-00-000	Workers Comp Insurance	342	345	348
2845 - Network Support				
110-2845-611136-060-000-00-000-00-000	Network System Administrator	57,516	58,561	58,663

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2013/2014

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 2013/2014

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.

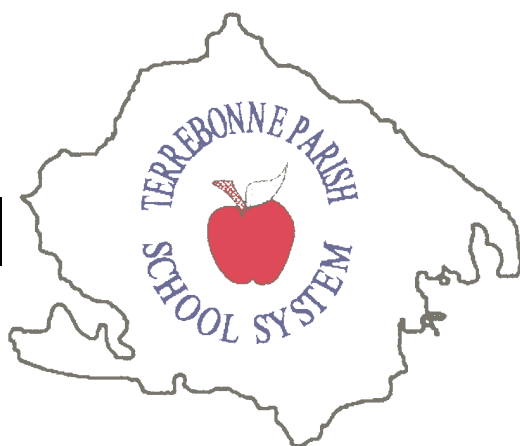
Fund Transfers – Transactions that withdraw money from one fund and place it in another without recourse. Fund transfers budgeted to another functional activity, such as food service or transportation, are coded to the appropriate function.

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.

Terrebonne Parish School Board
 General Fund Budget
 Debt Service and Other Uses of Funds - Function 5000
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
5100- Debt Service				
110-5100-683142-000-515-00-000-00-000	Loan Payment Principal	\$74,925	\$74,925	\$74,925
5200 - Fund Transfers				
110-5200-693201-000-000-00-000-00-000	Salary & Benefit Transfer	369,693	328,768	413,054
110-5200-693215-000-000-00-000-00-000	Interest Income Transfer	2,899	1,310	1,927
110-5200-693218-000-000-00-000-00-000	Grandparent Program Transfer	8,266	10,000	0
110-5200-693235-000-000-00-000-00-000	Loss Fund Transfer	1,466,165	2,000,000	4,000,000
110-5200-693238-000-000-00-000-00-000	Group Insurance Fund Transfer	2,831,203	3,000,000	0
110-5200-693242-000-840-00-000-00-000	Support Transfer	351,748	84,538	0
110-5200-694003-019-000-00-000-00-000	Lease Proceeds Transfer	8,400	8,400	8,400
110-5200-694004-000-000-00-000-00-000	Transfer To LAVCA	61,196	200,316	159,878
110-5200-694005-000-000-00-000-00-000	Transfer To LA Connections	35,357	99,317	304,492
110-5200-694006-000-000-00-000-00-000	Transfer To OJJ	26,680	40,656	38,690
110-5200-694007-000-000-00-000-00-000	Transfer To Legacy Type 2 Charter Sch	0	312,701	0
110-5200-694008-000-000-00-000-00-000	Transfer To LSMSA	0	17,400	0
110-5200-694009-000-000-00-000-00-000	Transfer To LSDVI	0	31,662	0
110-5200-694010-000-000-00-000-00-000	Transfer To SSD	0	55,418	0
110-5200-694011-000-000-00-000-00-000	Transfer To Scholarship Program	0	231,016	0
Total Debt Service & Other Uses of Funds		\$5,236,533	\$6,496,427	\$5,001,366





Child Nutrition Program Fund

**Terrebonne Parish School Board
Child Nutrition Program
Fiscal Year 2013/2014**

	2013/2014 Original Budget
<hr/>	
Revenues	
Local Revenues	\$1,718,802
State Revenues	321,761
Federal Revenues	<u>7,156,716</u>
Total Revenues	9,197,279
 Expenditures	
Salaries	2,652,758
Employee Benefits	2,039,394
Purchased Services	590,887
Supplies	4,253,984
Property	<u>280,400</u>
Total Expenditures	9,817,423
 Other Financing Sources (Uses)	
Other Sources of Funds	414,981
Other Uses of Funds	<u>0</u>
Total Other Sources (Uses)	414,981
 Net Change in Fund Balance	(205,163)
 Beginning Fund Balance	715,633
 Ending Fund Balance	
Nonspendable	<u>\$510,470</u>
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**Terrebonne Parish School Board
Child Nutrition Program
Fiscal Year 2013/2014**

	2013/2014 Original Budget
Revenues	
Local Revenues	\$1,718,802
State Revenues	321,761
Federal Revenues	<u>7,156,716</u>
Total Revenues	9,197,279
Expenditures	
Salaries	2,652,758
Employee Benefits	2,039,394
Purchased Services	590,887
Supplies	517,227
Food Costs	3,736,757
Property	<u>280,400</u>
Total Expenditures	9,817,423
Other Financing Sources (Uses)	
Other Sources of Funds	414,981
Other Uses of Funds	<u>0</u>
Total Other Sources (Uses)	414,981
Net Change in Fund Balance	(205,163)
Beginning Fund Balance	715,633
Ending Fund Balance	
Nonspendable	<u>\$510,470</u>

**Terrebonne Parish School Board
Child Nutrition Program
Fiscal Year 2013/2014**

	Actual	Revised	Original
	2011/2012	Budget	Budget
	2011/2012	2012/2013	2013/2014
Revenues			
Local Revenues	\$1,592,355	\$1,510,416	\$1,718,802
State Revenues	321,761	321,761	321,761
Federal Revenues	<u>7,075,125</u>	<u>7,028,954</u>	<u>7,156,716</u>
Total Revenues	8,989,241	8,861,131	9,197,279
Expenditures			
Salaries	2,661,699	2,643,101	2,652,758
Employee Benefits	1,788,798	1,833,185	2,039,394
Purchased Services	530,891	564,039	590,887
Supplies	469,367	477,672	517,227
Food Costs	3,556,064	3,536,270	3,736,757
Property	<u>45,854</u>	<u>248,482</u>	<u>280,400</u>
Total Expenditures	9,052,673	9,302,749	9,817,423
Other Financing Sources (Uses)			
Other Sources of Funds	382,427	402,306	414,981
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	382,427	402,306	414,981
Net Change in Fund Balance	318,995	(39,312)	(205,163)
Beginning Fund Balance	435,950	754,945	715,633
Ending Fund Balance			
Nonspendable	<u>\$754,945</u>	<u>\$715,633</u>	<u>\$510,470</u>

Terrebonne Parish School Board
 Child Nutrition Program
 2013/2014 Property Expenditures

DESCRIPTION OF PROPERTY ITEMS	ACCOUNT CODE	BUDGETED AMOUNT
PROPERTY		
6 Steamer (LPK, THS, ELY, EVG) @ \$21,000	150-3100-673107-000-000-07-000-00-000	126,000
1 Walk in freezer/Cooler (DES)	150-3100-673107-000-000-07-000-00-000	40,000
2 30 Quart Mixer (BES, GIB)	150-3100-673107-000-000-07-000-00-000	11,000
1 Steam Jacket Kettle (MMS)	150-3100-673107-000-000-07-000-00-000	18,400
1 Freezer Truck	150-3100-673222-000-000-07-000-00-000	85,000
TOTAL PROPERTY		\$280,400

Child Nutrition Program
Cooking Schools & Satellite Locations
2013-2014

Cooking Schools		Satellite Location		Other Code
001	Acadian Elementary	019	Honduras Elementary	500
005	H. L. Bourgeois High	008	Coteau Bayou Blue	501
006	Broadmoor Elementary	029	Oakshire Elementary	502
016	Gibson Elementary	002	Bayou Black Elementary	505
026	Montegut Middle	028	Montegut Elementary	508
026	Montegut Middle	038	Upper Little Caillou	508
033	Schirever Elementary	007	Caldwell Middle	510
035	Southdown Elementary	020	Houma Jr. High	511
034	South Terrebonne High	004	Bourg Elementary	512
034	South Terrebonne High	004	Village East Elementary	512
013	Ellender Memorial High	012	East Street Alternative	513
013	Ellender Memorial High	032	SEC	513
010	Dularge Elementary			000
011	East Houma Elementary			000
014	Elysian Fields			000
015	Evergreen Jr. High			000
017	Grand Caillou Elementary			000
044	Grand Caillou Middle			000
021	Lacache Middle			000
022	Legion Park Elementary			000
023	Lisa Park Elementary			000
027	Mulberry Elementary			000
028	Oaklawn Jr. High			000
030	Pointe Aux Chenes Elem.			000
036	Terrebonne High			000

Terrebonne Parish School Board
 Child Nutrition Program Budget
 Fiscal Year 2013/2014

Local Revenues

Program revenues from local sources are derived from the sale of breakfast and lunch meals and interest income.

	Breakfast	Lunch
Regular	\$1.00	\$1.80 / \$2.05
Reduced	\$0.30	\$0.40
Adult/ At Cost	\$1.90	\$3.75

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.

State Revenues

The Child Nutrition Program receives a portion of Minimum Foundation Program (MFP) equalization funds, which is equal to the minimum amount required to fund the Child Nutrition Program.

Federal Revenues

The Child Nutrition Program receives federal revenues in the form of USDA commodities as well as federal reimbursements on meals served.

Other Sources of Funds

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.

Fund Balance

The ending fund balance for 2013/2014 fiscal year is based on the current revenue, expenditure, and capital expense budget estimates, and the beginning fund balance.

Terrebonne Parish School Board
 Child Nutrition Program Budget
 Fiscal Year 2013/2014

Expenditures

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 Area Manager—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.

Personnel Roster

Position	Budget 2012/2013	Budget 2013/2014	Increase (Decrease)
Supervisor	1	1	0
Area Child Nutrition Program Manager	2	2	0
Cafeteria Manager	22	22	0
Asst. Child Nutrition Program Manager	8	8	0
Satellite School Facilitator	15	11	(4)
Systems Analyst Programmer	1	1	0
Clerical	3	3	0
Child Nutrition Program Technician	102	102	0
Driver/General Maintenance Laborer	2	2	0
Part-Time Satellite Food Truck Driver	1	1	0
Part-Time Cafeteria Worker	54	51	(3)
Total Positions	211	204	(7)

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
3100 - Food Service Operations				
150-3100-612437-000-000-01-xxx-00-000	Substitute Cafeteria Worker	\$51,448	\$54,400	\$83,400
150-3100-612901-000-000-00-000-00-000	Forecast Adjustment	0	(50,000)	(50,000)
150-3100-613016-000-000-01-000-00-000	Extra Work-Warehouse	30,962	36,108	36,108
150-3100-622000-000-000-02-xxx-00-000	FICA	3,291	3,675	5,473
150-3100-622500-000-000-02-xxx-00-000	Medicare Part A Expense	1,159	1,302	1,742
150-3100-623101-xxx-000-02-xxx-00-000	Teachers Retirement	624	28	7,899
150-3100-623300-000-000-02-xxx-00-000	LA School Empl Rtmt-LSERS	7,505	9,156	10,869
150-3100-626001-000-000-02-xxx-00-000	Workers Compensation Ins	2,173	3,229	482
150-3100-633310-000-000-03-000-00-000	Financial Audit Fees	2,200	2,300	2,300
150-3100-633552-000-000-03-000-00-000	Medical Exams	7,830	7,830	7,830
150-3100-633561-000-000-03-000-00-000	Drug Testing-Other	0	50	50
150-3100-634018-000-000-04-000-00-000	System Software Maintenance	23,000	27,375	27,375
150-3100-642125-000-000-04-000-00-000	Garbage Disposal Service	113,610	113,610	113,610
150-3100-643018-000-000-04-000-00-000	Equipment Repair Service	101,048	116,048	131,048
150-3100-643022-000-000-04-000-00-000	Generator Maintenance	0	2,000	2,000
150-3100-643025-000-000-04-000-00-000	Pest Control Service	4,842	4,842	4,842
150-3100-643038-000-000-04-000-00-000	Alarm System Maintenance	2,800	240	240
150-3100-643045-000-000-04-000-00-000	Maintenance Agreement	0	84	84
150-3100-643048-000-000-04-000-00-000	Network Wiring Installation	0	1,000	1,000
150-3100-643060-000-000-04-000-00-000	Vehicle Repair Service	2,929	13,000	16,652
150-3100-644230-000-000-04-000-00-000	Copy Equipment Rental	606	800	800
150-3100-649100-000-000-04-000-00-000	Pre-Distribution Fee	40,024	42,000	40,000
150-3100-652151-000-000-05-000-00-000	General Liability Insurance	5,873	5,495	5,495
150-3100-652153-000-000-05-000-00-000	Board of Education Insurance	3,524	3,297	3,297
150-3100-652241-000-000-05-000-00-000	Building & Contents Coverage	146,729	147,000	155,191
150-3100-652242-000-000-05-000-00-000	Boiler and Machinery Policy	2,006	2,006	4,011
150-3100-652243-000-000-05-000-00-000	Flood Insurance Policy	20,428	20,409	20,409
150-3100-652352-000-000-05-000-00-000	Fleet Liability Insurance-Vehicles	5,319	5,124	5,124
150-3100-653001-000-000-05-000-00-000	Postage Expense	10	575	575
150-3100-653032-000-000-05-000-00-000	Cellular Telephone Expense	1,697	1,698	1,698
150-3100-653035-000-000-05-000-00-000	Radio Airtime & Maintenance	0	3,290	3,290
150-3100-653038-000-000-05-000-00-000	Web Based Access Licenses	205	206	206

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
150-3100-655001-000-000-05-000-00-000	Forms Printing	5,572	5,572	5,572
150-3100-658201-064-000-05-000-00-000	Travel-Employee	40,269	37,738	37,738
150-3100-661050-000-000-06-000-00-000	General Office Supplies	2,020	2,000	2,000
150-3100-661052-000-000-06-000-00-000	Other Materials & Supplies	1,452	3,100	3,100
150-3100-661060-000-000-06-000-00-000	Equipment Repair Parts	5,127	7,500	7,500
150-3100-661063-000-000-06-000-00-000	Maintenance Supplies	577	600	600
150-3100-661074-000-000-06-000-00-000	Vehicle Maintenance/Repair Parts	10,646	12,000	12,000
150-3100-661077-000-000-06-000-00-000	Kitchen Materials and Supplies	387,323	361,281	360,000
150-3100-661510-000-000-06-000-00-000	Supplies-Technology Related	33,042	47,990	90,133
150-3100-662625-000-000-06-000-00-000	Gasoline & Diesel Fuel	29,177	35,000	35,000
150-3100-663110-000-000-06-000-00-000	Purchased Food Consumed	1,651,582	1,678,250	1,828,250
150-3100-663115-000-000-06-000-00-000	Purchased Bread Consumed	11,287	2,700	23,000
150-3100-663120-000-000-06-000-00-000	Purchased Juice Consumed	171,848	0	0
150-3100-663122-000-000-06-000-00-000	Purchased Fruit/Veg Consumed	47,668	145,000	148,000
150-3100-663125-000-000-06-000-00-000	Milk Consumed	1,152,884	1,112,668	1,200,000
150-3100-663210-000-000-06-000-00-000	USDA Commodities	520,795	597,652	537,507
150-3100-673107-000-000-07-000-00-000	Machinery-Equipment	45,854	197,482	195,400
150-3100-673222-000-000-07-000-00-000	Vehicles	0	51,000	85,000
3110 - Food Service District Office				
150-3110-613008000-000-01-000-00-000	Clerical-Extra Work	0	130	130
150-3110-622500-000-000-02-000-00-000	Medicare Part A Expense	0	4	2
150-3110-623101-000-000-02-000-00-000	Teachers Retirement	0	65	0
150-3110-626001-000-000-02-000-00-000	Workers Compensation Ins	0	2	1
3111 - Office of the District Supervisor				
150-3111-611119-064-000-01-000-00-000	Supervisor of Child Nutrition	79,188	80,399	80,499
150-3111-611401-064-000-01-000-00-000	Clerical/Secretarial	42,098	42,296	42,697
150-3111-611413-064-000-01-000-00-000	Accounting Clerk	13,081	13,219	13,279
150-3111-611813-064-000-01-000-00-000	Data Processing Programmer	48,450	48,555	48,654
150-3111-621000-064-000-02-000-00-000	Group Insurance Expense	37,484	37,466	42,272
150-3111-622500-064-000-02-000-00-000	Medicare Part A Expense	2,487	2,679	2,684
150-3111-623101-064-000-02-000-00-000	Teachers Retirement	43,328	45,195	50,355

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
150-3111-626001-064-000-02-000-00-000	Workers Compensation Ins	731	738	741
150-3111-658201-000-000-05-000-00-000	Travel-Employee	241	300	300
3112 - Office of the Assistant Supervisor				
150-3112-611155-064-000-01-000-00-000	Ambulatory CNP Manager	48,526	49,066	49,264
150-3112-621000-064-000-02-000-00-000	Group Insurance Expense	16,820	16,820	18,978
150-3112-622500-064-000-02-000-00-000	Medicare Part A Expense	623	711	714
150-3112-623101-064-000-02-000-00-000	Teachers Retirement	11,501	12,021	13,400
150-3112-626001-064-000-02-000-00-000	Workers Compensation Ins	1,601	1,619	1,626
150-3112-658201-000-000-05-000-00-000	Travel-Employee	133	150	150
3120 - Food Service Sites				
150-3120-611604-xxx-000-01-xxx-00-000	Cafeteria Worker	1,347,889	1,301,985	1,331,678
150-3120-611605-xxx-000-01-xxx-00-000	Part-Time CNP Worker	277,634	308,720	306,918
150-3120-611629-067-000-01-000-00-000	Part-Time Satellite Driver	5,610	6,018	6,018
150-3120-611631-067-000-01-000-00-000	Driver/General Laborer	38,211	38,489	38,768
150-3120-612437-036-000-01-000-00-000	Substitute Cafeteria Worker	26	0	0
150-3120-613031-044-000-01-000-00-000	CNP Managers-Extra Work	21	0	0
150-3120-613033-035-000-01-511-00-000	CNP Asst Managers-Extra Work	27	0	0
150-3120-613035-xxx-000-01-xxx-00-000	CNP Workers - Extra Work	0	500	155
150-3120-613036-xxx-000-01-xxx-00-000	CNP Worker Summer Feeding	10,534	10,600	11,600
150-3120-621000-xxx-000-02-xxx-00-000	Group Insurance Expense	552,936	706,433	842,289
150-3120-622000-xxx-000-02-xxx-00-000	FICA	17,811	19,511	19,398
150-3120-622500-xxx-000-02-xxx-00-000	Medicare Part A Expense	19,928	23,374	24,281
150-3120-623101-xxx-000-02-xxx-00-000	Teachers Retirement	280,453	307,380	359,705
150-3120-623103-xxx-000-02-xxx-00-000	Teachers Retirement-Plan A	18,535	11,844	10,294
150-3120-623300-xxx-000-02-xxx-00-000	LA School Employees Rtmt-LSERS	10,928	35,496	12,522
150-3120-626001-xxx-000-02-xxx-00-000	Workers Compensation Ins	55,418	56,244	57,279
3121 - Office of the Site Manager				
150-3121-611156-xxx-000-01-xxx-00-000	Cafeteria Manager	369,034	378,368	380,425
150-312X-613031-xxx-000-01-xxx-00-000	CNP Managers-Extra Work	732	5,870	5,420
150-3121-613032-xxx-000-01-xxx-00-000	CNP Manager Summer Feeding	4,909	6,500	6,500

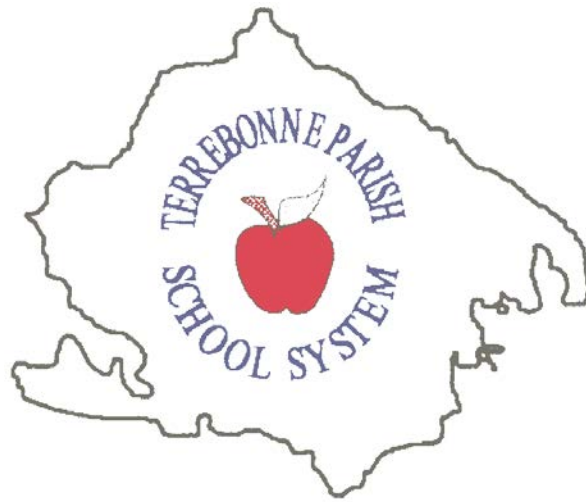
Terrebonne Parish School Board
Child Nutrition Program Budget
USDA Team Nutrition Training Grant
Fiscal Year 2013/2014

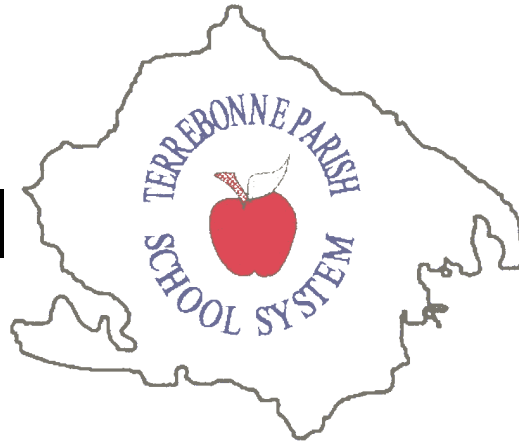
**Child Nutrition Program
USDA Team Nutrition Training Grant
Healthier US School Challenge (HUSC)**

The USDA Team Nutrition Training Grant was awarded to Terrebonne Parish in the amount of \$14,700 in fiscal year 2011/2012. 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. The program grant has been extended through April 2014.

The 2013/2014 budget is the estimated remainder of available funds of \$6,894.





One Cent Sales Tax Fund

**Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2013/2014**

	2013/2014 Original Budget
Revenues	
Local - Sales Tax	\$23,435,709
- Interest	<u>57,000</u>
Total Revenues	23,492,709
Expenditures	
Salaries	11,761,552
Employee Benefits	3,555,253
Purchased Services	2,065,698
Supplies	34,257
Property	450,680
Debt Service and Miscellaneous	<u>142,000</u>
Total Expenditures	18,009,440
Other Financing Sources (Uses)	
Other Sources of Funds	0
Other Uses of Funds	<u>(5,430,718)</u>
Total Other Financing Sources (Uses)	(5,430,718)
Net Change in Fund Balance	52,551
Fund Balance	
Beginning	2,824,515
Ending Fund Balance	
Restricted	
Salaries & Benefits	2,703,204
Technology/Construction	<u>173,862</u>
Ending Fund Balance	<u>\$2,877,066</u>

**Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2013/2014**

	2013/2014 Original Budget
<hr/>	
Revenues	
Local - Sales Tax	\$23,435,709
- Interest	<u>57,000</u>
Total Revenues	23,492,709
 Expenditures	
Compensation & Benefits	15,512,038
Technology	901,176
Capital & Building Improvements	1,454,226
Debt Service	<u>142,000</u>
Total Expenditures	18,009,440
 Other Financing Sources (Uses)	
Other Sources of Funds	0
Other Uses of Funds	<u>(5,430,718)</u>
Total Other Sources (Uses)	(5,430,718)
 Net Change in Fund Balance	 52,551
 Fund Balance	
Beginning Fund Balance	2,824,515
 Ending Fund Balance	
Restricted	
Salaries & Benefits	2,703,204
Technology/Construction	<u>173,862</u>
Total Ending Fund Balance	<u>\$2,877,066</u>

**Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2013/2014**

	2011/2012	2012/2013	2013/2014
	<u>Actual</u>	Revised <u>Budget</u>	Original <u>Budget</u>
Revenues			
Local - Sales Tax	\$23,435,710	\$23,435,709	\$23,435,709
- Interest	<u>45,735</u>	<u>57,000</u>	<u>57,000</u>
Total Revenues	23,481,445	23,492,709	23,492,709
Expenditures			
Compensation & Benefits	16,064,792	15,474,173	15,512,038
Technology	2,117,686	584,331	901,176
Capital & Building Improvements	41,477	43,626	1,454,226
Debt Service	<u>142,000</u>	<u>142,000</u>	<u>142,000</u>
Total Expenditures	18,365,955	16,244,130	18,009,440
Other Financing Sources (Uses)			
Other Sources of Funds	0	0	0
Other Uses of Funds	<u>(8,451,589)</u>	<u>(9,206,098)</u>	<u>(5,430,718)</u>
Total Other Financing Sources (Uses)	(8,451,589)	(9,206,098)	(5,430,718)
Net Change in Fund Balance	(3,336,099)	(1,957,519)	52,551
Fund Balance			
Beginning	8,118,133	4,782,034	2,824,515
Ending Fund Balance			
Restricted			
Salaries & Benefits	2,672,137	2,706,603	2,703,204
Technology/Construction	2,109,897	117,912	173,862
Ending Fund Balance	<u>\$4,782,034</u>	<u>\$2,824,515</u>	<u>\$2,877,066</u>

Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2013/2014

SUMMARY OF REVENUES AND EXPENDITURES BY TAX ALLOCATION

	83%	17%	Total
	Salaries & Benefits	Technology Construction & Buildings	
	<hr/>	<hr/>	<hr/>
Revenues			
Local -Sales Tax	\$19,451,639	\$3,984,070	\$23,435,709
Interest	<u>57,000</u>	<u>0</u>	<u>57,000</u>
Total Revenues	19,508,639	3,984,070	23,492,709
Expenditures			
Compensation & Benefits	15,512,038	0	15,512,038
Technology	0	901,176	901,176
Roofs & Mechanical Equipment	0	1,454,226	1,454,226
Debt Service	<u>0</u>	<u>142,000</u>	<u>142,000</u>
Total Expenditures	15,512,038	2,497,402	18,009,440
Other Financing Sources (Uses)			
Other Sources of Funds	0	0	0
Other Uses of Funds	<u>(4,000,000)</u>	<u>(1,430,718)</u>	<u>(5,430,718)</u>
Total Other Financing Sources (Uses)	(4,000,000)	(1,430,718)	(5,430,718)
Net Change in Fund Balance	(3,399)	55,950	52,551
Beginning Fund Balance	2,706,603	117,912	2,824,515
Ending Fund Balance, Restricted	<u>\$2,703,204</u>	<u>\$173,862</u>	<u>\$2,877,066</u>

Terrebonne Parish School Board
One Cent Sales Tax Fund Budget
Fiscal Year 2013/2014

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 the collection of the One Cent Sales Tax for the fiscal year and Interest Income earned on the deposits.

Expenditures

Proposed expenditures 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 two parts: Salaries & Benefits, and Technology, Construction & Building Improvements.

Terrebonne Parish School Board
One Cent Sales Tax Fund Budget
Fiscal Year 2013/2014

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 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
1100 - Regular Programs				
170-1105-611205-xxx-000-00-000-00-000	Kindergarten Teacher	\$416,736	\$411,438	\$412,991
170-1105-614001-000-000-00-000-00-000	Sabbatical Leave	1,949	1,985	0
170-11xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	5,126	5,721	5,699
170-11xx-623101-xxx-000-00-000-00-000	Teachers Retirement	95,681	101,543	112,311
170-11xx-626001-xxx-000-00-000-00-000	Workers Comp Insurance	1,676	1,659	1,653
170-1110-611208-xxx-000-00-000-00-000	Elementary Teacher (1-8)	3,193,841	3,045,998	3,065,164
170-1110-611224-xxx-000-00-000-00-000	Elem Computer Lab Teacher	153,541	148,220	150,460
170-1110-611231-015-000-00-000-00-000	Secondary Teacher	3,251	0	0
170-1110-611243-xxx-000-75-000-00-000	Homebound Teacher	13,196	0	0
170-1110-611252-xxx-000-00-000-00-000	Focus Teacher	0	0	83,617
170-1110-611248-xxx-000-00-000-00-000	Instructional Interventionist	13,244	6,633	0
170-1110-611255-xxx-000-00-000-00-000	LEP Teacher	19,398	0	0
170-1110-611501-xxx-000-00-000-00-000	Paraprofessional	78,840	0	0
170-1110-612901-000-000-00-000-00-000	Forecast Adjustment	0	(52,800)	(56,000)
170-1130-611231-xxx-000-00-000-00-000	Secondary Teacher	1,138,633	1,184,179	1,179,887
170-1130-611234-xxx-000-00-000-00-000	Secondary Computer Lab Teacher	38,112	37,865	38,624
170-1130-611501-xxx-000-00-000-00-000	Paraprofessional	20,540	16,517	16,518
170-11xx-614001-000-000-00-000-00-000	Sabbatical Leave	23,825	1,937	0
170-11xx-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	61,295	61,470	64,297
170-11xx-623101-xxx-000-xx-000-00-000	Teachers Retirement	1,086,639	1,050,958	1,222,982
170-11xx-623300-xxx-000-xx-000-00-000	LA Sch Employees Rtmt-LSERS	0	5,300	3,809
170-11xx-623903-xxx-000-xx-000-00-000	Optional Retirement Expense	1,460	0	3,346
170-11xx-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	18,798	16,209	18,136
1200 - Special Education				
170-1210-612901-000-000-00-000-00-000	Forecast Adjustment	0	(24,200)	(25,000)
170-1211-611241-xxx-000-00-000-00-000	Special Education Teacher	460,192	348,986	340,684
170-1211-611243-xxx-000-75-000-00-000	Homebound Teacher	13,005	19,357	19,914
170-1211-611501-xxx-000-00-000-00-000	Paraprofessional	287,766	351,741	378,581
170-1212-611240-xxx-000-00-000-00-000	Special Ed Support Teacher	447,471	410,205	445,893
170-1214-611242-xxx-000-00-000-00-000	Adaptive Physical Education	53,225	52,634	33,087
170-1215-611272-xxx-000-00-000-00-000	JAG Teacher	6,372	0	0

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
170-1216-611245-063-000-00-000-00-000	Early Steps Teacher	0	6,828	6,830
170-1216-611247-xxx-000-00-000-00-000	Sp Ed Non-Cat Preschool Teacher	116,451	125,403	90,564
170-1216-611505-xxx-000-00-000-00-000	Sped Non-Cat Preschool Para	54,803	65,462	41,130
170-1220-611281-xxx-000-00-000-00-000	Gifted Teacher	138,953	127,105	110,741
170-1220-611283-xxx-000-00-000-00-000	Talented Teacher	26,453	23,414	0
170-12xx-614001-000-000-xx-000-00-000	Sabbatical Leave	14,431	0	0
170-12xx-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	20,946	21,887	21,001
170-12xx-623101-xxx-000-xx-000-00-000	Teachers Retirement	371,608	373,984	396,894
170-12xx-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	6,480	6,141	5,875
1300 - Career & Technical Education Programs				
170-1340-611235-xxx-000-00-000-00-000	Family & Consumer Science	50,159	31,676	43,957
170-1350-611236-xxx-000-00-000-00-000	Trade & Industry Teacher	18,771	13,678	6,791
170-1360-611237-xxx-000-00-000-00-000	Business & Administration	116,697	114,922	111,942
170-1370-611239-040-000-00-000-00-000	Health Sciences Teacher	14,095	14,095	14,134
170-1390-611238-040-000-00-000-00-000	Other Career & Technical Teacher	94,560	97,458	99,119
170-1390-611501-040-000-00-000-00-000	Paraprofessional	16,515	16,518	16,518
170-13xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	3,767	3,991	3,949
170-13xx-623101-xxx-000-00-000-00-000	Teachers Retirement	70,515	69,084	77,724
170-13xx-623300-xxx-000-00-000-00-000	LA Sch Employees Rtmt-LSERS	1,910	2,056	2,344
170-13xx-626001-xxx-000-00-000-00-000	Workers Comp Insurance	1,244	1,183	995
1400 - Other Instructional Programs				
170-1410-611266-xxx-000-00-000-00-000	Secondary-Instr/Vocal Teacher	74,560	75,094	69,393
170-1410-611267-xxx-000-00-000-00-000	Elementary-Instr Music Teacher	75,304	69,509	70,374
170-1480-611248-xxx-000-00-000-00-000	Instructional Interventionist	10,404	0	0
170-1480-611262-xxx-000-00-000-00-000	Alternative Program Teacher	127,983	41,358	46,419
170-1480-611264-xxx-000-00-000-00-000	In-School Intervention Teacher	0	49,748	51,182
170-14xx-611272-xxx-000-00-000-00-000	JAG Teacher	19,429	18,647	19,919
170-1480-611501-xxx-000-00-000-00-000	Paraprofessional	24,634	7,881	4,122
170-14xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	4,353	3,702	3,693
170-14xx-623101-xxx-000-00-000-00-000	Teachers Retirement	78,907	64,248	71,105
170-14xx-626001-xxx-000-00-000-00-000	Workers Comp Insurance	1,330	1,046	1,046

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
1500 - Special Programs				
170-1510-611205-xxx-000-00-000-00-000	Kindergarten Teacher	17,554	11,003	17,515
170-1510-611208-xxx-000-00-000-00-000	Elementary Teacher (1-8)	61,789	87,930	85,224
170-1510-611248-xxx-000-00-000-00-000	Instructional Interventionist	62,261	54,999	39,988
170-1510-611251-xxx-000-00-000-00-000	Title I Teacher	13,262	13,208	6,578
170-1510-611252-xxx-000-00-000-00-000	Focus Teacher	62,799	63,423	0
170-1510-611501-xxx-000-00-000-00-000	Paraprofessional	115,871	103,678	102,938
170-1520-611255-862-000-00-000-00-000	LEP Teacher	0	19,711	13,194
170-1520-611501-062-000-00-000-00-000	Paraprofessional	0	4,020	8,258
170-1530-611271-xxx-000-00-000-00-000	Pre Kindergarten Teacher	356,888	352,334	346,683
170-1530-611501-xxx-000-00-000-00-000	Paraprofessional	226,926	226,182	209,901
170-1530-614001-000-000-00-000-00-000	Sabbatical Leave	0	2,113	0
170-15xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	11,335	13,039	11,402
170-15xx-623101-xxx-000-00-000-00-000	Teachers Retirement	204,846	226,452	221,797
170-15xx-623300-xxx-000-00-000-00-000	LA Sch Employees Rtmt-LSERS	2,856	1,186	0
170-15xx-623905-xxx-000-00-000-00-000	LA State Emp Rtmt-LASERS	1,041	0	1,189
170-15xx-626001-xxx-000-00-000-00-000	Workers Comp Insurance	3,672	3,756	3,322
1600 - Adult Education & Literacy Programs				
170-1600-611284-042-000-00-000-00-000	Adult Education Teacher	13,317	18,560	19,806
170-1600-611501-042-000-00-000-00-000	Paraprofessional	28,773	20,270	20,595
170-1600-622500-042-000-00-000-00-000	Medicare Part A	556	563	586
170-1600-623101-042-000-00-000-00-000	Teachers Retirement	9,976	9,513	10,989
170-1600-626001-042-000-00-000-00-000	Workers Comp Insurance	169	155	162
2100 - Pupil Support Services				
170-2111-611401-060-000-00-000-00-000	Clerical/Secretarial	8,965	8,961	8,966
170-2122-611305-xxx-000-00-000-00-000	Guidance Counselor	253,801	245,981	214,409
170-2122-611409-xxx-000-00-000-00-000	Guidance Secretary	25,204	25,412	25,422
170-2131-611144-060-000-00-000-00-000	Nurse Coordinator	6,737	6,947	6,948
170-2134-611601-xxx-000-00-000-00-000	Nursing Assistant	8,110	8,127	8,145
170-2134-611841-xxx-000-00-000-00-000	Health Nurse	51,970	51,136	51,662
170-2140-611401-063-000-00-000-00-000	Clerical/Secretarial	12,624	8,807	8,807

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
170-2140-611403-063-000-00-000-00-000	Student Data Clerk	4,404	459	0
170-2140-611425-063-000-00-000-00-000	Microfilm Clerk	3,762	4,404	4,403
170-2140-614001-000-000-00-000-00-000	Sabbatical Leave	0	1,979	0
170-2142-611325-063-000-00-000-00-000	Psychologist	64,225	71,561	72,739
170-2144-611333-063-000-00-000-00-000	Autism Specialist	13,894	13,797	13,842
170-2145-611331-063-000-00-000-00-000	Educational Diagnostician	59,869	61,334	61,500
170-2145-611339-063-000-00-000-00-000	Pupil Appraisal Coordinator	7,298	7,296	7,294
170-2149-611323-xxx-000-00-000-00-000	Social Worker	60,701	46,766	47,626
170-2152-611301-xxx-000-00-000-00-000	Speech Therapist	198,286	191,369	187,040
170-2152-611329-063-000-00-000-00-000	Qualified Examiner/Speech Path	26,317	26,386	0
170-2153-611337-063-000-00-000-00-000	Audiologist	6,849	6,888	6,889
170-2154-611903-xxx-000-00-000-00-000	Special Education Interpreter	12,077	12,450	12,458
170-2161-611321-063-000-00-000-00-000	Occupational Therapist	13,069	13,214	13,213
170-2170-611335-063-000-00-000-00-000	Assistive Technologist	6,630	6,629	6,568
170-2180-611371-062-000-00-000-00-000	Project Itinerant Liaison	6,802	6,804	0
170-2180-611373-028-000-00-000-00-000	Facilitator-Special Area	6,029	0	0
170-2180-611509-062-000-00-000-00-000	Migrant Advocate	8,258	8,258	8,259
170-2180-611511-xxx-000-00-000-00-000	Parent Involvement Facilitator	8,817	8,207	4,130
170-2190-611355-060-000-00-000-00-000	Instr Technology Specialist	7,299	7,297	7,295
170-21xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	10,815	11,912	10,974
170-21xx-623101-xxx-000-00-000-00-000	Teachers Retirement	183,316	203,572	207,695
170-21xx-623905-xxx-000-00-000-00-000	LA State Emp Rtmt-LASERS	1,710	1,959	1,959
170-21xx-626001-xxx-000-00-000-00-000	Workers Comp Insurance	3,530	3,409	3,111
2200 - Instructional Staff Services				
170-2211-611363-060-000-00-000-00-000	Coordinator-Special Area	6,885	10,711	0
170-2211-611401-060-000-00-000-00-000	Clerical/Secretarial	8,954	8,966	8,962
170-2212-611363-063-000-00-000-00-000	Coordinator-Special Area	14,170	0	13,781
170-2212-611373-063-000-00-000-00-000	Facilitator-Special Area	61,138	34,342	27,546
170-2212-611401-063-000-00-000-00-000	Clerical/Secretarial	9,785	8,886	8,887
170-2214-611345-062-000-00-000-00-000	NCLB Coordinator	6,946	0	0
170-2214-611349-062-000-00-000-00-000	Reading Consultant	6,950	6,951	6,946
170-2214-611363-062-000-00-000-00-000	Coordinator-Special Area	9,160	7,304	7,225

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
170-2214-611367-062-000-00-000-00-000	Staff Development Coordinator	7,299	7,297	7,301
170-2214-611369-062-000-00-000-00-000	Early Childhood Coordinator	6,820	6,915	6,909
170-2214-611401-062-000-00-000-00-000	Clerical/Secretarial	17,656	17,666	17,674
170-2214-661822-062-000-00-000-00-000	Support Service Coordinator	6,721	6,791	6,791
170-2216-611363-042-000-00-000-00-000	Coordinator-Special Area	7,523	7,654	7,589
170-2220-611347-060-000-61-000-00-000	Curriculum Specialist	24,076	20,505	20,351
170-2220-611351-013-000-00-000-00-000	Reading/Math Content Leader	13,365	6,716	6,715
170-2220-611352-063-000-00-000-00-000	STEM Coordinator	0	6,282	6,731
170-2220-611353-xxx-000-00-000-00-000	Master Teacher	169,394	139,434	46,643
170-2220-611356-060-000-00-000-00-000	Integration Specialist	0	6,887	6,882
170-2220-611357-xxx-000-00-000-00-000	Instructional Coach	119,506	94,473	154,015
170-2220-611359-062-000-00-000-00-000	NCLB Curriculum Coordinator	6,526	6,764	0
170-2252-611287-xxx-000-00-000-00-000	Elementary Librarian	162,103	163,598	157,476
170-2252-611288-xxx-000-00-000-00-000	Secondary Librarian	78,946	45,863	46,380
170-2252-611415-xxx-000-00-000-00-000	School Library Clerk	8,222	0	0
170-2259-611423-xxx-000-00-000-00-000	Media Center Clerk	8,697	8,872	8,769
170-2290-611361-060-000-65-000-00-000	Education Technology Facilitator	7,106	8,487	6,769
170-22xx-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	8,848	8,772	8,022
170-22xx-623101-xxx-000-xx-000-00-000	Teachers Retirement	165,333	155,845	157,854
170-22xx-626001-xxx-000-00-000-00-000	Workers Comp Insurance	3,073	2,549	2,323
2300 - General Administration				
170-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fee	198,595	182,753	182,753
170-2310-633310-000-000-21-000-00-000	Financial Audit Fees	4,731	4,980	4,980
170-2310-634058-000-000-21-000-00-000	Cash Management Fees	7,694	7,500	7,500
170-2312-611429-060-000-00-000-00-000	Receptionist/Switchboard Operator	4,395	4,403	4,403
170-2312-611431-060-000-00-000-00-000	Executive Assistant	6,629	6,629	6,629
170-2321-611421-060-000-00-000-00-000	Executive Secretary	5,274	5,274	5,274
170-2324-611417-060-000-00-000-00-000	Assist Superintendent Secretary	4,623	4,633	4,634
170-23xx-622500-060-000-xx-000-00-000	Medicare Part A Expense	122	207	207
170-23xx-623101-060-000-xx-000-00-000	Teachers Retirement	4,958	5,130	5,696
170-23xx-626001-060-000-xx-000-00-000	Workers Comp Insurance	84	84	84

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
2400 - School Administration				
170-2410-611141-xxx-000-00-000-00-000	Principal	285,728	272,717	264,092
170-2410-611405-xxx-000-00-000-00-000	School Clerical 12 Months	21,769	25,867	26,194
170-2410-611407-xxx-000-00-000-00-000	School Clerical Non 12 Months	172,193	172,520	170,520
170-2420-611142-xxx-000-00-000-00-000	Assistant Principal	193,535	198,528	189,818
170-24xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	8,131	9,252	9,039
170-24xx-623101-xxx-000-00-000-00-000	Teachers Retirement	145,658	164,221	175,840
170-24xx-626001-xxx-000-00-000-00-000	Workers Comp Insurance	2,693	2,693	2,600
2500 - Business Services				
170-2511-611133-060-000-00-000-00-000	Chief Accountant	7,174	7,243	7,243
170-2511-611401-060-000-00-000-00-000	Clerical/Secretarial	4,523	4,603	4,615
170-2514-611411-060-000-00-000-00-000	Payroll Clerk	4,444	4,443	4,444
170-2514-611803-060-000-00-000-00-000	Payroll Manager	6,629	6,629	6,629
170-2514-611805-060-000-00-000-00-000	Accountant	6,718	6,719	6,715
170-2515-611413-060-000-00-000-00-000	Accounting Clerk	8,889	8,890	8,889
170-2515-611805-060-000-00-000-00-000	Accountant	26,605	26,613	26,606
170-2516-611801-060-000-00-000-00-000	Internal Auditor	7,103	7,103	7,102
170-2520-611124-067-000-00-000-00-000	Purchasing Agent	5,523	7,247	7,245
170-2520-611413-067-000-00-000-00-000	Accounting Clerk	4,443	4,444	4,442
170-2520-611819-067-000-00-000-00-000	Buyer	5,964	6,414	6,441
170-2530-611151-067-000-00-000-00-000	Warehouse Manager	5,102	5,101	5,099
170-2530-611607-067-000-00-000-00-000	Warehousemen/Clerks	8,806	8,816	8,821
170-2530-611631-067-000-00-000-00-000	Driver/General Laborer	4,333	4,358	4,361
170-2540-611401-060-000-00-000-00-000	Clerical/Secretarial	4,082	4,330	4,337
170-2590-611401-060-000-00-000-00-000	Clerical/Secretarial	4,482	4,482	4,483
170-25xx-622500-067-000-00-000-00-000	Medicare Part A Expense	1,274	1,503	1,503
170-25xx-623101-067-000-00-000-00-000	Teachers Retirement	19,703	22,648	25,153
170-25xx-623300-067-000-00-000-00-000	LA School Emp Rtmt-LSERS	3,832	7,584	5,905
170-25xx-623905-xxx-000-00-000-00-000	LA State Emp Rtmt-LASERS	1,720	0	1,954
170-25xx-626001-067-000-00-000-00-000	Workers Comp Insurance	988	998	999

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
2600 - Operations & Maintenance of Plant Services				
170-2610-611131-066-000-00-000-00-000	Plant Operations Manager	7,243	7,247	7,245
170-2610-611401-066-000-00-000-00-000	Clerical/Secretarial	4,481	4,482	4,482
170-2620-611611-066-000-00-000-00-000	General Maintenance Helper	38,973	39,147	39,069
170-2620-611621-xxx-000-00-000-00-000	Non 12 Month Custodian	48,558	45,183	40,879
170-2620-611623-xxx-000-00-000-00-000	Building Manager & Custodian	399,781	423,338	414,049
170-2620-611701-066-000-00-000-00-000	General Maintenance Leaderman	5,102	5,099	5,101
170-2620-611705-066-000-00-000-00-000	Carpenter	32,109	32,121	32,134
170-2620-611707-066-000-00-000-00-000	Roofer	9,348	9,347	9,350
170-2620-611709-066-000-00-000-00-000	Mason	4,570	4,574	4,580
170-2620-611711-066-000-00-000-00-000	Plumber	9,331	9,335	9,210
170-2620-611713-066-000-00-000-00-000	HVAC Technician	23,786	28,315	28,319
170-2620-611715-066-000-00-000-00-000	Preventative Maint Technician	232	0	0
170-2620-611717-066-000-00-000-00-000	Electrician	9,348	9,345	9,348
170-2620-612901-000-000-00-000-00-000	Forecast Adjustment	0	(18,700)	(20,000)
170-2630-611719-066-000-00-000-00-000	Grounds Care Personnel	4,598	4,596	4,597
170-26xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	7,981	8,754	8,746
170-26xx-623101-066-000-00-000-00-000	Teachers Retirement	3,035	4,638	5,508
170-2620-623103-002-000-00-000-00-000	Teachers Retirement-Plan A	130	0	0
170-26xx-623300-xxx-000-00-000-00-000	LA School Emp Rtmt-LSERS	158,860	180,428	188,317
170-26xx-626001-xxx-000-00-000-00-000	Workers Comp Insurance	19,376	19,576	19,488
2700 - Student Transportation Services				
170-2710-611401-065-000-00-000-00-000	Clerical/Secretarial	3,882	4,386	4,395
170-2710-611704-065-000-00-000-00-000	Dispatcher Fleet Operation	4,593	4,370	4,848
170-2710-611721-065-000-00-000-00-000	Coordinator Fleet Operations	6,929	6,928	6,928
170-2720-612901-000-000-00-000-00-000	Forecast Adjustment	0	(14,300)	(15,000)
170-2721-611633-065-000-00-000-00-000	Transportation Driver	73,548	76,258	75,840
170-2721-611635-065-000-00-000-00-000	Regular Education Bus Driver	366,163	386,207	386,988
170-2731-611637-065-000-00-000-00-000	Special Education Bus Driver	45,623	47,354	48,087
170-2732-611541-065-000-00-000-00-000	Special Education Bus Attendant	56,917	60,837	60,822
170-27xx-622500-065-000-00-000-00-000	Medicare Part A Expense	7,020	8,153	8,392
170-27xx-623101-065-000-00-000-00-000	Teachers Retirement	2,360	3,517	4,034

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
170-27xx-623300-065-000-00-000-00-000	LA School Emp Rtmt-LSERS	149,393	172,760	185,104
170-27xx-626001-065-000-00-000-00-000	Workers Comp Insurance	27,204	27,739	28,338
2800 - Central Services				
170-2833-611401-060-000-00-000-00-000	Clerical/Secretarial	22,034	22,049	22,059
170-2833-611832-060-000-00-000-00-000	Retirement Specialist	6,563	6,566	6,597
170-2843-611813-060-000-00-000-00-000	Data Processing Programmer	13,070	13,098	13,131
170-2845-611136-060-000-00-000-00-000	Network System Administrator	7,196	7,245	7,243
170-2845-611401-060-000-00-000-00-000	Clerical/Secretarial	4,404	4,509	4,404
170-2845-611809-060-000-00-000-00-000	Network System Engineer	6,442	6,474	6,500
170-2845-611811-060-000-00-000-00-000	Technical Support Specialist	18,821	18,876	18,966
170-28xx-622500-060-000-00-000-00-000	Medicare Part A Expense	1,056	1,143	1,144
170-28xx-623101-060-000-00-000-00-000	Teachers Retirement	18,612	19,310	21,462
170-28xx-626001-060-000-00-000-00-000	Workers Comp Insurance	314	314	316
3000 - Operation of Non-Instructional Services				
170-3111-611401-064-000-00-000-00-000	Clerical/Secretarial	8,729	8,731	8,731
170-3111-611813-064-000-00-000-00-000	Data Processing Programmer	6,720	6,715	6,716
170-3112-611155-064-000-00-000-00-000	Ambulatory CNP Manager	8,843	8,909	8,911
170-3120-611604-xxx-000-00-000-00-000	Cafeteria Worker	413,419	401,016	412,636
170-3120-611631-067-000-00-000-00-000	Driver/General Laborer	8,733	8,737	8,741
170-3121-611156-xxx-000-00-000-00-000	Cafeteria Manager	91,759	92,625	93,164
170-3122-611157-xxx-000-00-000-00-000	Assistant Cafeteria Manager	32,260	32,688	32,612
170-3122-611158-xxx-000-00-000-00-000	Satellite School Facilitator	56,536	60,782	44,642
170-31xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	7,524	8,925	8,817
170-31xx-623101-xxx-000-00-000-00-000	Teachers Retirement	134,949	148,647	163,011
170-31xx-623103-xxx-000-00-000-00-000	Teachers Retirement-Plan A	4,576	0	2,642
170-31xx-623300-xxx-000-00-000-00-000	LA School Emp Rtmt-LSERS	2,826	6,336	2,823
170-31xx-626001-xxx-000-00-000-00-000	Workers Comp Insurance	20,242	20,266	19,887
5000 - Debt Service & Other Uses of Funds				
170-5200-693238-000-000-00-000-00-000	Group Insurance Fund Transfer	3,000,000	4,000,000	4,000,000
Total Salaries & Benefits		\$19,064,792	\$19,474,173	\$19,512,038

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2013/2014

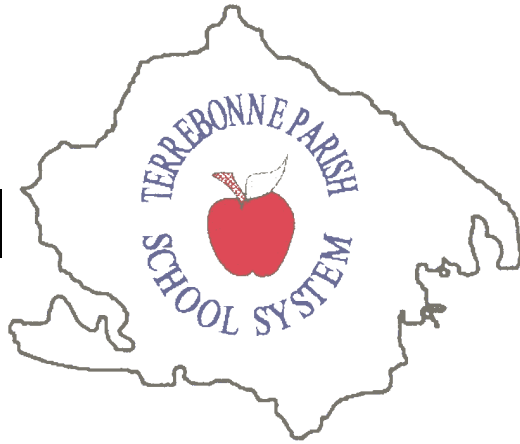
Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
1100 - Regular Programs				
170-1100-634015-000-030-00-000-00-000	Technical Support Fees	\$121,800	\$0	\$0
170-1100-634018-000-030-00-000-00-000	System Software Maintenance	105,700	105,700	0
170-1100-634018-000-030-00-000-00-000	Equipment Repair Service	4,321	6,000	5,000
170-1100-643047-000-030-00-000-00-000	Hardware Maintenance	0	5,000	2,400
170-1100-653015-000-030-00-000-00-000	Data Circuits	72,399	119,554	61,049
170-1100-653025-000-030-00-000-00-000	Internet Services	14,552	16,491	17,324
170-1100-653038-000-030-00-000-00-000	Web Based Access Licenses	377,152	0	0
170-1100-661510-000-030-00-000-00-000	Supplies-Technology Related	638,350	0	4,257
170-1100-673410-000-030-00-000-00-000	Technology Hardware Equipment	169,507	0	401,680
170-1100-673510-000-030-00-000-00-000	Computer Software Over \$5,000	322,600	0	0
2130 - Health Services				
170-2130-661510-000-030-00-000-00-000	Supplies-Technology Related	0	6,700	0
2211 - Regular Programs-Elementary and Secondary				
170-2211-661510-000-030-00-000-00-000	Supplies-Technology Related	896	0	0
2220 - Instruction and Curriculum Development Services				
170-2220-661510-000-030-00-000-00-000	Supplies-Technology Related	1,678	0	0
2231 - Staff Training-Regular Education				
170-2231-643018-000-030-00-000-00-000	Equipment Repair Service	85	0	0
170-2231-653038-000-030-00-000-00-000	Web Based Access Licenses	0	79,800	10,000
2252 - School Library/Media Services				
170-2252-634019-000-030-00-000-00-000	Application Software Maintenance	39,217	40,850	0
170-2252-661510-000-030-00-000-00-000	Supplies-Technology Related	8,250	0	0
2310 - Board of Education Services				
170-2310-633310-000-030-21-000-00-000	Financial Audit Fees	485	510	400
170-2310-634019-000-030-21-000-00-000	Application Software Maintenance	8,968	9,000	9,000
170-2310-661510-000-030-21-000-00-000	Supplies-Technology Related	900	0	0

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
170-2310-673410-000-030-21-000-00-000	Technology Hardware Equipment	0	11,700	0
170-2310-631438-000-030-22-000-00-000	Sales Tax Collection Fee	40,676	18,716	18,716
2400 - School Administration				
170-2400-634019-000-030-00-000-00-000	Application Software Maintenance	1,349	1,200	1,200
170-2400-661510-000-030-00-000-00-000	Supplies-Technology Related	0	2,700	0
2500 - Business Services				
170-25xx-661510-000-030-00-000-00-000	Supplies-Technology Related	1,946	0	0
2600 - Operations & Maintenance of Plant Services				
170-2610-661510-000-030-00-000-00-000	Supplies-Technology Related	0	960	0
170-2620-643048-000-030-00-000-00-000	Network Wiring Installation	21,046	50,000	62,600
2830 - Personnel/Human Resource Services				
170-2830-653038-000-030-00-000-00-000	Web Based Access Licenses	28,500	0	0
2840 - Administrative Technology Services				
170-2840-634018-000-030-00-000-00-000	System Software Maintenance	7,346	8,000	7,416
170-2840-634019-000-030-00-000-00-000	Application Software Maintenance	83,226	46,000	179,950
170-2840-643047-000-030-00-000-00-000	Hardware Maintenance	7,800	9,000	7,800
170-2840-661510-000-030-00-000-00-000	Supplies-Technology Related	21,236	16,000	30,000
170-2840-673410-000-030-00-000-00-000	Technology Hardware Equipment	13,502	0	0
2845 - Network Support				
170-2845-634005-000-030-00-000-00-000	Technical Training Services	0	0	10,000
170-2845-643047-000-030-00-000-00-000	Hardware Maintenance	4,199	17,000	23,384
170-2845-661510-000-030-00-000-00-000	Supplies-Technology Related	0	450	0
170-2845-673410-000-030-00-000-00-000	Technology Hardware Equipment	0	0	49,000
3100 - Food Service Program				
170-3100-673410-000-030-00-000-00-000	Technology Hardware Equipment	0	13,000	0
	Total Technology Project	\$2,117,686	\$584,331	\$901,176

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Capital Projects - Project 060
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
2310 - Board of Education Services				
170-2310-633310-000-060-21-000-00-000	Financial Audit Fees	\$485	\$510	\$510
170-2310-634138-000-060-22-000-00-000	Sales Tax Collection Fee	0	18,716	18,716
170-2310-681028-000-060-00-000-00-000	Dues and Fees	1,250	0	0
4500 - Building Acquisition/Construction				
170-4500-633435-008-060-00-000-00-000	Architect Fees	1,038	0	0
4600 - Building Improvement				
170-4600-645140-010-060-00-000-00-000	Building Improvements	0	0	200,000
170-4600-645154-001-060-00-000-00-000	Roof Replacement	0	0	200,000
170-4600-645154-006-060-00-000-00-000	Roof Replacement	0	0	180,000
170-4600-645150-007-060-00-000-00-000	HVAC System	0	0	160,000
170-4600-645150-008-060-00-000-00-000	HVAC System	0	0	160,000
170-4600-645150-019-060-00-000-00-000	HVAC System	0	24,400	0
170-4600-645150-027-060-00-000-00-000	HVAC System	0	0	360,000
170-4600-645150-039-060-00-000-00-000	HVAC System	0	0	175,000
170-4600-673952-026-060-00-000-00-000	Other Equipment-HVAC	38,706	0	0
5100 - Debt Service				
170-5100-683125-000-060-00-000-00-000	Redemption of Principal	0	0	0
170-5100-683222-000-060-00-000-00-000	Interest Expense on Debt	142,000	142,000	142,000
5200 - Fund Transfers				
170-5200-693232-000-060-00-000-00-000	Building Fund Transfer	3,962,616	3,766,527	0
170-5200-693240-000-060-00-000-00-000	Sinking Fund Transfer	1,488,973	1,439,571	1,430,718
	Total Capital Projects	\$5,635,067	\$5,391,724	\$3,026,944



3/4 Cent

Sales Tax Fund

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2013/2014**

	2013/2014 Original Budget
Revenues	
Local - Sales Tax	\$17,576,782
- Interest	<u>41,000</u>
Total Revenues	17,617,782
Expenditures	
Purchased Services	1,133,675
Supplies	2,706,972
Debt Service & Miscellaneous	<u>30,225</u>
Total Expenditures	3,870,872
Other Financing Sources (Uses)	
Other Sources of Funds	0
Other Uses of Funds	<u>(15,053,781)</u>
Total Other Sources (Uses)	(15,053,781)
Net Change in Fund Balance	(1,306,871)
Fund Balance	
Beginning	3,091,159
Ending Fund Balance	
Restricted	
Instructional Programs	1,443,056
Committed	
Band Uniforms	<u>341,232</u>
Total Ending Fund Balance	<u>\$1,784,288</u>

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2013/2014**

	2013/2014 Original Budget
Revenues	
Local - Sales Tax	\$17,576,782
- Interest	<u>41,000</u>
Total Revenues	17,617,782
Expenditures	
Instruction	3,607,653
Support Services	<u>263,219</u>
Total Expenditures	3,870,872
Other Financing Sources (Uses)	
Other Sources of Funds	0
Other Uses of Funds	<u>(15,053,781)</u>
Total Other Sources (Uses)	(15,053,781)
Net Change in Fund Balance	(1,306,871)
Fund Balance	
Beginning	3,091,159
Ending Fund Balance	
Restricted	
Instructional Programs	1,443,056
Committed	
Band Uniforms	<u>341,232</u>
Total Ending Fund Balance	<u>\$1,784,288</u>

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2013/2014**

	2011/2012	2012/2013	2013/2014
	<u>Actual</u>	<u>Revised</u>	<u>Original</u>
		<u>Budget</u>	<u>Budget</u>
Revenues			
Local - Sales Tax	\$17,576,782	\$17,576,782	\$17,576,782
- Interest	<u>43,631</u>	<u>14,000</u>	<u>41,000</u>
TOTAL	17,620,413	17,590,782	17,617,782
Expenditures			
Instruction	2,150,589	6,004,606	3,607,653
Support Services	241,210	295,788	263,219
Debt Service	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	2,391,799	6,300,394	3,870,872
Other Financing Sources (Uses)			
Other Sources of Funds	0	84,539	0
Other Uses of Funds	<u>(14,623,372)</u>	<u>(15,439,481)</u>	<u>(15,053,781)</u>
Total Other Sources (Uses)	(14,623,372)	(15,354,942)	(15,053,781)
Net Change in Fund Balance	605,242	(4,064,554)	(1,306,871)
Fund Balance			
Beginning	6,550,471	7,155,713	3,091,159
Ending Fund Balance			
Restricted			
Instructional Programs	6,874,481	2,779,927	1,443,056
Committed			
Band Uniforms	<u>281,232</u>	<u>311,232</u>	<u>341,232</u>
Total Ending Fund Balance	<u>\$7,155,713</u>	<u>\$3,091,159</u>	<u>\$1,784,288</u>

TERREBONNE PARISH SCHOOL BOARD
3/4 CENT SALES TAX FUND (1976)
Fiscal Year 2013/2014

	<u>50%</u> Salaries & Benefits	<u>30%</u> Plant Operation & Maintenance	<u>20%</u> Instructional	<u>Total</u>
Revenues and Other Sources of Funds				
Local - Sales Tax	\$8,788,391	\$5,273,035	\$3,515,355	\$17,576,782
Interest	<u>41,000</u>	<u>0</u>	<u>0</u>	<u>41,000</u>
Total	<u>8,829,391</u>	<u>5,273,035</u>	<u>3,515,355</u>	<u>17,617,782</u>
Expenditures and Other Uses of Funds				
Instructional Programs				
Instructional Expenditures	0	0	3,686,872	3,686,872
General Administration	<u>92,000</u>	<u>55,200</u>	<u>36,800</u>	<u>184,000</u>
Total	<u>92,000</u>	<u>55,200</u>	<u>3,723,672</u>	<u>3,870,872</u>
Other Financing Sources (Uses)				
Other Sources of Funds	0	0	0	0
Other Uses of Funds	<u>(8,737,391)</u>	<u>(5,217,835)</u>	<u>(1,098,555)</u>	<u>(15,053,781)</u>
Total Other Sources (Uses)	<u>(8,737,391)</u>	<u>(5,217,835)</u>	<u>(1,098,555)</u>	<u>(15,053,781)</u>
Net Change in Fund Balance	0	0	(1,306,872)	(1,306,871)
Fund Balance				
Beginning	0	0	3,091,159	3,091,159
Ending				
Restricted for Instructional Programs	0	0	1,443,057	1,443,057
Committed for Band Uniforms	<u>0</u>	<u>0</u>	<u>341,231</u>	<u>341,231</u>
Ending Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$1,784,288</u>	<u>\$1,784,288</u>

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Fiscal Year 2013/2014

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 per-pupil allotments to each school as well as non-allotment general instructional expenditures. 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 2013/2014

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

Parish Sales Tax Allotment

The Parish Sales Tax Allotment grants funds to schools for libraries and various other instructional programs such as Home Economics, Industrial Arts, Art, Business, Vocal Music, 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, with any unexpended balances carried into the following year.

Other Uses of Funds

Other Uses of Funds 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 allocated to the Gifted program. 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 2013/2014

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 7th and 8th 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, or laptops.

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 Current Year - Project 000
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
1100 - Regular Programs				
190-1100-643018-000-000-00-000-00-000	Equipment Repair Service	\$0	\$1,400	\$1,400
190-1100-653038-000-000-00-000-00-000	Web Based Access Licenses	244,784	0	0
190-1100-655022-000-000-00-000-00-000	Printed Report Cards	6,368	7,000	7,000
190-1100-656005-000-000-00-000-00-000	Test/Evaluation Fee	5,234	100	100
190-1100-656401-000-000-00-000-00-000	Tuition-La Virtual School/SDE	7,350	7,000	7,000
190-1100-661005-000-000-00-000-00-000	Instructional Materials	34,993	75,000	75,000
190-1100-661005-000-000-00-150-00-000	Instructional Materials - Reading	29,098	50,000	50,000
190-1100-661005-000-000-00-190-00-000	Instructional Materials - Social Stud	10,560	20,000	20,000
190-1100-661005-000-000-00-220-00-000	Instructional Materials - Math	18,707	75,000	75,000
190-1100-661005-000-000-00-260-00-000	Instructional Materials - Science	27,653	50,000	30,000
190-1100-661005-000-000-00-468-00-000	Instructional Materials - Other	29,750	20,000	20,000
190-1100-661005-000-000-00-69-000-00-000	Instructional Materials - 504	0	15,000	10,000
190-1100-661005-000-000-00-75-000-00-000	Instructional Materials - Homebound	178	500	500
190-1100-661008-000-000-00-000-00-000	Instructional Materials-Unallocated	149,527	200,000	200,000
190-1100-661035-000-000-00-000-00-000	Computer Furniture	0	10,000	10,000
190-1100-661037-000-000-00-000-00-000	Classroom Furniture/Fixtures	99,995	107,000	100,000
190-1100-661037-005-000-00-000-00-000	Classroom Furniture/Fixtures	0	155,000	0
190-1100-661040-000-000-00-000-00-000	Testing Materials	69,732	100,000	100,000
190-1100-661510-000-000-00-000-00-000	Supplies-Technology Related	1,326	0	0
190-1100-664425-000-000-00-180-00-000	Periodicals & Magazines	1,602	0	0
190-1100-681028-000-000-00-000-00-000	Dues and Fees	0	20,100	20,100
1105 - Kindergarten				
190-1105-661005-000-000-00-000-00-000	Instructional Materials	1,059	5,000	5,000
190-1105-661040-000-000-00-000-00-000	Testing Materials	1,459	1,000	1,000
190-1105-661041-000-000-00-000-00-000	Assessment Materials/Supplies	225	500	500
1210 - Special Education				
190-1210-661005-000-000-00-170-00-000	Instructional Materials	61,179	100,000	0
190-1210-661510-xxx-000-00-000-00-000	Supplies-Technology Related	70,035	0	0
1220 - Gifted and Talented				
190-1220-661005-000-000-00-000-00-000	Instructional Materials	885	7,425	0
1300 - Career & Technical Education Programs				
190-1300-643018-000-000-00-000-00-000	Equipment Repair Service	530	5,000	1,000

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Current Year - Project 000
Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
190-1300-643018-040-000-00-000-00-000	Equipment Repair Service	898	4,000	3,000
190-1300-644234-040-000-00-000-00-000	Equipment Rental	11,190	15,000	10,000
190-1300-661005-040-000-00-000-00-000	Instructional Materials	10,603	10,000	10,000
190-1300-661020-040-000-00-000-00-000	Vocational Supplies	2,685	5,000	5,000
190-1300-661021-040-000-00-000-00-000	Career/Tech Building Materials	10,346	15,000	10,000
190-1300-681028-040-000-00-000-00-000	Dues and Fees	0	3,600	3,600
1410 - Co-Curricular Activities				
190-1410-655001-000-000-00-000-000000	Forms Printing	0	200	200
190-1410-661011-000-000-00-000-00-000	Instrumental Music Supplies	0	8,495	0
190-1410-661011-002-000-00-000-00-000	Instrumental Music Supplies	0	0	251
190-1410-661011-006-000-00-000-00-000	Instrumental Music Supplies	623	591	622
190-1410-661011-007-000-00-000-00-000	Instrumental Music Supplies	1,063	1,010	1,063
190-1410-661011-008-000-00-000-00-000	Instrumental Music Supplies	681	490	692
190-1410-661011-010-000-00-000-00-000	Instrumental Music Supplies	561	429	562
190-1410-661011-014-000-00-000-00-000	Instrumental Music Supplies	0	745	401
190-1410-661011-016-000-00-000-00-000	Instrumental Music Supplies	0	0	241
190-1410-661011-017-000-00-000-00-000	Instrumental Music Supplies	478	306	481
190-1410-661011-018-000-00-000-00-000	Instrumental Music Supplies	490	541	0
190-1410-661011-021-000-00-000-00-000	Instrumental Music Supplies	0	653	612
190-1410-661011-022-000-00-000-00-000	Instrumental Music Supplies	209	214	211
190-1410-661011-023-000-00-000-00-000	Instrumental Music Supplies	1,020	867	1,184
190-1410-661011-026-000-00-000-00-000	Instrumental Music Supplies	0	651	652
190-1410-661011-027-000-00-000-00-000	Instrumental Music Supplies	1,293	1,622	1,294
190-1410-661011-029-000-00-000-00-000	Instrumental Music Supplies	893	827	893
190-1410-661011-035-000-00-000-00-000	Instrumental Music Supplies	232	367	251
190-1410-661011-039-000-00-000-00-000	Instrumental Music Supplies	591	592	592
190-1410-661011-044-000-00-000-00-000	Instrumental Music Supplies	0	414	0
190-1410-661011-070-000-00-000-00-000	Instrumental Music Supplies	1,264	1,263	0
190-1410-661032-044-000-00-000-00-000	Band Uniforms	11,690	0	0
1460 - After School Programs				
190-1460-661005-000-000-00-720-00-000	Instructional Materials	6,848	50,000	50,000
1470 - Summer School Programs				
190-1470-644230-000-000-00-000-00-000	Copy Equipment Rental	2,453	0	0

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Technology - Project 030
Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
1100 - Regular Programs				
190-1100-653038-000-030-00-000-00-000	Web Based Access Licenses	\$0	\$1,403,155	\$830,781
190-1100-653038-005-030-00-000-00-000	Web Based Access Licenses	5,850	0	0
190-1100-653038-020-030-00-000-00-000	Web Based Access Licenses	6,435	0	0
190-1100-661510-000-030-00-000-00-000	Supplies-Technology Related	0	648,650	554,000
190-1100-661510-001-030-00-000-00-000	Supplies-Technology Related	17,607	17,590	16,940
190-1100-661510-002-030-00-000-00-000	Supplies-Technology Related	3,680	3,420	4,240
190-1100-661510-003-030-00-000-00-000	Supplies-Technology Related	2,322	1,581	0
190-1100-661510-004-030-00-000-00-000	Supplies-Technology Related	9,668	9,764	10,260
190-1100-661510-005-030-00-000-00-000	Supplies-Technology Related	13,467	335,568	27,900
190-1100-661510-006-030-00-000-00-000	Supplies-Technology Related	14,419	13,801	13,900
190-1100-661510-007-030-00-000-00-000	Supplies-Technology Related	10,409	10,141	8,080
190-1100-661510-008-030-00-000-00-000	Supplies-Technology Related	15,504	15,825	15,260
190-1100-661510-009-030-00-000-00-000	Supplies-Technology Related	4,481	3,663	0
190-1100-661510-010-030-00-000-00-000	Supplies-Technology Related	3,559	4,061	7,120
190-1100-661510-011-030-00-000-00-000	Supplies-Technology Related	7,284	7,190	7,280
190-1100-661510-013-030-00-000-00-000	Supplies-Technology Related	19,319	19,769	18,840
190-1100-661510-014-030-00-000-00-000	Supplies-Technology Related	6,169	10,883	8,240
190-1100-661510-015-030-00-000-00-000	Supplies-Technology Related	21,640	19,760	16,240
190-1100-661510-016-030-00-000-00-000	Supplies-Technology Related	4,349	3,809	4,520
190-1100-661510-017-030-00-000-00-000	Supplies-Technology Related	23,096	13,880	12,040
190-1100-661510-018-030-00-000-00-000	Supplies-Technology Related	2,707	3,739	0
190-1100-661510-019-030-00-000-00-000	Supplies-Technology Related	5,125	5,675	5,760
190-1100-661510-020-030-00-000-00-000	Supplies-Technology Related	16,034	21,124	22,520
190-1100-661510-021-030-00-000-00-000	Supplies-Technology Related	8,134	7,181	7,360
190-1100-661510-022-030-00-000-00-000	Supplies-Technology Related	2,901	2,950	7,080
190-1100-661510-023-030-00-000-00-000	Supplies-Technology Related	10,562	19,600	14,440
190-1100-661510-025-030-00-000-00-000	Supplies-Technology Related	5,087	4,985	5,180
190-1100-661510-026-030-00-000-00-000	Supplies-Technology Related	11,048	11,382	11,360
190-1100-661510-027-030-00-000-00-000	Supplies-Technology Related	18,228	17,535	19,140
190-1100-661510-028-030-00-000-00-000	Supplies-Technology Related	8,157	8,383	9,340
190-1100-661510-029-030-00-000-00-000	Supplies-Technology Related	14,280	16,265	14,840
190-1100-661510-030-030-00-000-00-000	Supplies-Technology Related	3,551	3,361	3,140
190-1100-661510-033-030-00-000-00-000	Supplies-Technology Related	14,198	13,509	13,260

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 School Allotment - Project 750
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
1100 - Regular Programs				
190-1100-661005-001-750-00-000-00-000	Instructional Materials-ACD	\$21,832	\$43,195	\$33,880
190-1100-661005-002-750-00-000-00-000	Instructional Materials-BBS	5,450	17,985	8,480
190-1100-661005-003-750-00-000-00-000	Instructional Materials-BOU	16,835	27,462	0
190-1100-661005-004-750-00-000-00-000	Instructional Materials-BRG	12,981	22,476	20,520
190-1100-661005-005-750-00-000-00-000	Instructional Materials-HLB	43,130	61,439	62,775
190-1100-661005-006-750-00-000-00-000	Instructional Materials-BRD	17,582	40,899	27,800
190-1100-661005-007-750-00-000-00-000	Instructional Materials-CMS	18,250	18,401	16,160
190-1100-661005-008-750-00-000-00-000	Instructional Materials-CBB	26,438	32,682	30,520
190-1100-661005-009-750-00-000-00-000	Instructional Materials-DES	9,911	28,424	0
190-1100-661005-010-750-00-000-00-000	Instructional Materials-DMS	7,464	22,396	14,240
190-1100-661005-011-750-00-000-00-000	Instructional Materials-EHS	10,702	24,122	14,560
190-1100-661005-013-750-00-000-00-000	Instructional Materials-EMHS	49,192	30,406	42,390
190-1100-661005-014-750-00-000-00-000	Instructional Materials-ELY	13,133	14,833	16,480
190-1100-661005-015-750-00-000-00-000	Instructional Materials-EVG	46,134	59,216	36,540
190-1100-661005-016-750-00-000-00-000	Instructional Materials-GIB	7,325	15,805	9,040
190-1100-661005-017-750-00-000-00-000	Instructional Materials-GCE	23,767	49,657	24,080
190-1100-661005-018-750-00-000-00-000	Instructional Materials-GMS	6,480	21,338	0
190-1100-661005-019-750-00-000-00-000	Instructional Materials-HON	10,622	22,355	11,520
190-1100-661005-020-750-00-000-00-000	Instructional Materials-HJH	41,114	46,725	50,670
190-1100-661005-021-750-00-000-00-000	Instructional Materials-LAC	13,670	21,628	14,720
190-1100-661005-022-750-00-000-00-000	Instructional Materials-LEG	7,011	19,316	14,160
190-1100-661005-023-750-00-000-00-000	Instructional Materials-LIS	21,833	21,975	28,880
190-1100-661005-025-750-00-000-00-000	Instructional Materials-MES	5,204	12,209	10,360
190-1100-661005-026-750-00-000-00-000	Instructional Materials-MMS	36,369	28,157	22,720
190-1100-661005-027-750-00-000-00-000	Instructional Materials-MUL	26,545	48,560	38,280
190-1100-661005-028-750-00-000-00-000	Instructional Materials-OAK	12,255	18,321	18,680
190-1100-661005-029-750-00-000-00-000	Instructional Materials-OKS	15,565	37,652	29,680
190-1100-661005-030-750-00-000-00-000	Instructional Materials-PAC	8,058	15,885	6,280
190-1100-661005-033-750-00-000-00-000	Instructional Materials-SCH	16,172	65,054	26,520
190-1100-661005-034-750-00-000-00-000	Instructional Materials-STHS	37,065	91,168	48,060
190-1100-661005-035-750-00-000-00-000	Instructional Materials-SDN	19,929	12,986	18,320
190-1100-661005-036-750-00-000-00-000	Instructional Materials-THS	45,813	57,056	44,370

Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Parish Allotment - Project 770
 Fiscal Year 2013/2014

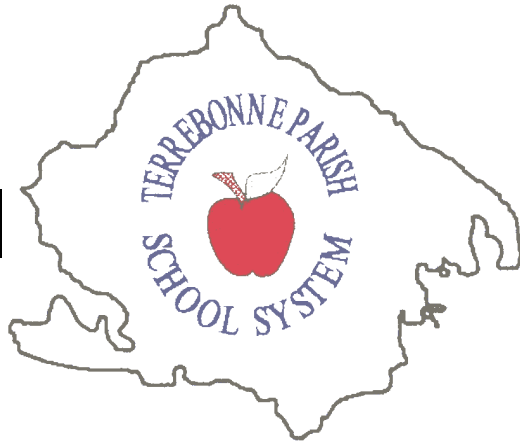
Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
1300 - Career & Technical Education Programs				
190-1300-661010-005-770-00-000-00-000	Vocational Arts Supplies	\$550	\$3,057	\$1,110
190-1300-661010-013-770-00-000-00-000	Vocational Arts Supplies	1,846	2,012	1,225
190-1300-661010-020-770-00-000-00-000	Vocational Arts Supplies	0	110	0
190-1300-661010-034-770-00-000-00-000	Vocational Arts Supplies	0	4,210	1,340
190-1300-661010-036-770-00-000-00-000	Vocational Arts Supplies	774	9,192	1,340
190-1300-661013-005-770-00-000-00-000	Industrial Arts Supplies	155	1,273	240
190-1300-661013-013-770-00-000-00-000	Industrial Arts Supplies	134	479	0
190-1300-661013-015-770-00-000-00-000	Industrial Arts Supplies	402	1,208	0
190-1300-661013-034-770-00-000-00-000	Industrial Arts Supplies	0	1,818	0
190-1300-661014-005-770-00-000-00-000	Home Economics Supplies	294	2,676	735
190-1300-661014-013-770-00-000-00-000	Home Economics Supplies	2,646	2,937	1,165
190-1300-661014-015-770-00-000-00-000	Home Economics Supplies	0	1,917	0
190-1300-661014-020-770-00-000-00-000	Home Economics Supplies	864	984	670
190-1300-661014-034-770-00-000-00-000	Home Economics Supplies	1,915	2,713	950
190-1300-661014-036-770-00-000-00-000	Home Economics Supplies	286	3,548	655
190-1300-661014-040-770-00-000-00-000	Home Economics Supplies	329	372	660
190-1300-661015-005-770-00-000-00-000	Business Class Supplies	640	3,816	1,645
190-1300-661015-013-770-00-000-00-000	Business Class Supplies	1,874	626	1,605
190-1300-661015-015-770-00-000-00-000	Business Class Supplies	0	2,695	1,230
190-1300-661015-020-770-00-000-00-000	Business Class Supplies	911	1,371	810
190-1300-661015-034-770-00-000-00-000	Business Class Supplies	2,126	1,406	3,490
190-1300-661015-036-770-00-000-00-000	Business Class Supplies	1,439	4,341	1,575
1410 - Co-Curricular Activities				
190-1410-643018-005-770-00-000-00-000	Equipment Repair Service	178	5,216	1,500
190-1410-643018-013-770-00-000-00-000	Equipment Repair Service	246	4,752	1,500
190-1410-643018-015-770-00-000-00-000	Equipment Repair Service	1,175	3,875	1,000
190-1410-643018-020-770-00-000-00-000	Equipment Repair Service	0	5,795	1,000
190-1410-643018-028-770-00-000-00-000	Equipment Repair Service	403	3,479	1,000
190-1410-643018-034-770-00-000-00-000	Equipment Repair Service	0	1,952	1,500
190-1410-643018-036-770-00-000-00-000	Equipment Repair Service	0	3,960	1,500
190-1410-643018-044-770-00-000-00-000	Equipment Repair Service	0	0	1,000
190-1410-643018-070-770-00-000-00-000	Equipment Repair Service	0	3,363	1,000

Terrebonne Parish School Board
3/4 Cent Sales Tax Budget
Parish Allotment - Project 770
Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
190-1410-661011-005-770-00-000-00-000	Instrumental Music Supplies	0	3,670	1,095
190-1410-661011-013-770-00-000-00-000	Instrumental Music Supplies	0	2,640	965
190-1410-661011-015-770-00-000-00-000	Instrumental Music Supplies	0	3,480	1,275
190-1410-661011-020-770-00-000-00-000	Instrumental Music Supplies	2,110	3,321	1,945
190-1410-661011-028-770-00-000-00-000	Instrumental Music Supplies	0	860	400
190-1410-661011-034-770-00-000-00-000	Instrumental Music Supplies	2,380	820	810
190-1410-661011-036-770-00-000-00-000	Instrumental Music Supplies	19	2,446	1,140
190-1410-661011-044-770-00-000-00-000	Instrumental Music Supplies	0	260	175
190-1410-661011-070-770-00-000-00-000	Instrumental Music Supplies	0	1,215	435
190-1410-661012-005-770-00-000-00-000	Vocal Music Supplies	0	4,638	630
190-1410-661012-013-770-00-000-00-000	Vocal Music Supplies	0	955	320
190-1410-661012-015-770-00-000-00-000	Vocal Music Supplies	573	258	0
190-1410-661012-020-770-00-000-00-000	Vocal Music Supplies	37	1,733	260
190-1410-661012-034-770-00-000-00-000	Vocal Music Supplies	210	1,631	295
190-1410-661012-036-770-00-000-00-000	Vocal Music Supplies	564	867	215
2252 - School Library/Media Services				
190-2252-664425-001-770-00-000-00-000	Periodicals & Magazines	544	1,273	700
190-2252-664425-002-770-00-000-00-000	Periodicals & Magazines	610	1,352	700
190-2252-664425-003-770-00-000-00-000	Periodicals & Magazines	122	2,184	0
190-2252-664425-004-770-00-000-00-000	Periodicals & Magazines	479	1,678	700
190-2252-664425-005-770-00-000-00-000	Periodicals & Magazines	848	1,674	1,000
190-2252-664425-006-770-00-000-00-000	Periodicals & Magazines	1,064	861	700
190-2252-664425-007-770-00-000-00-000	Periodicals & Magazines	777	2,139	700
190-2252-664425-008-770-00-000-00-000	Periodicals & Magazines	554	856	700
190-2252-664425-009-770-00-000-00-000	Periodicals & Magazines	521	1,189	0
190-2252-664425-010-770-00-000-00-000	Periodicals & Magazines	1,536	723	700
190-2252-664425-011-770-00-000-00-000	Periodicals & Magazines	0	1,417	700
190-2252-664425-013-770-00-000-00-000	Periodicals & Magazines	905	1,273	1,000
190-2252-664425-014-770-00-000-00-000	Periodicals & Magazines	0	2,355	700
190-2252-664425-015-770-00-000-00-000	Periodicals & Magazines	122	6,486	1,000
190-2252-664425-016-770-00-000-00-000	Periodicals & Magazines	0	2,195	700
190-2252-664425-017-770-00-000-00-000	Periodicals & Magazines	637	6,112	700
190-2252-664425-018-770-00-000-00-000	Periodicals & Magazines	0	2,156	0

Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Band Instrument Allotment - Project 780
 Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
1410 - Co-Curricular Activities				
190-1410-661011-005-780-00-000-00-000	Instrumental Music Supplies	\$0	\$20,000	\$5,000
190-1410-661011-013-780-00-000-00-000	Instrumental Music Supplies	3,972	6,028	5,000
190-1410-661011-015-780-00-000-00-000	Instrumental Music Supplies	0	8,000	2,500
190-1410-661011-020-780-00-000-00-000	Instrumental Music Supplies	1,469	8,531	2,500
190-1410-661011-021-780-00-000-00-000	Instrumental Music Supplies	0	4,500	1,500
190-1410-661011-026-780-00-000-00-000	Instrumental Music Supplies	0	4,500	1,500
190-1410-661011-028-780-00-000-00-000	Instrumental Music Supplies	0	3,969	1,500
190-1410-661011-034-780-00-000-00-000	Instrumental Music Supplies	4,888	5,112	5,000
190-1410-661011-036-780-00-000-00-000	Instrumental Music Supplies	9,541	5,459	5,000
190-1410-661011-044-780-00-000-00-000	Instrumental Music Supplies	1,585	1,565	1,500
Total Project 780		\$21,455	\$67,664	\$31,000



Special Revenue Funds

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014**

	2013/2014 Original Budget
Revenues	
Local Sources	\$419,575
State Sources	1,181,569
Federal Sources	<u>17,558,262</u>
Total Revenues	19,159,406
Expenditures	
Salaries	10,196,552
Employee Benefits	5,196,292
Purchased Services	1,628,574
Supplies	3,305,876
Property	0
Debt Service & Miscellaneous	<u>123,079</u>
Total Expenditures	20,450,373
Other Financing Sources (Uses)	
Other Sources of Funds	1,098,555
Other Uses of Funds	<u>(1,071,080)</u>
Total Other Sources (Uses)	27,475
Net Change in Fund Balance	(1,263,492)
Fund Balance	
Beginning	1,317,086
Ending Fund Balance, Assigned	<u><u>\$53,594</u></u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014**

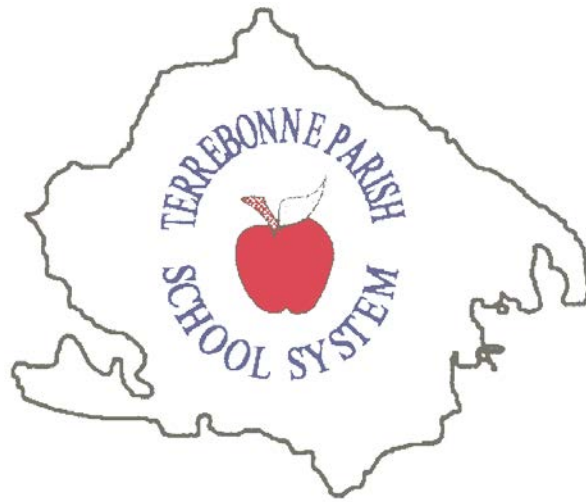
	2013/2014 Original Budget
Revenues	
Local Sources	\$419,575
State Sources	1,181,569
Federal Sources	<u>17,558,262</u>
Total Revenues	19,159,406
Expenditures	
Instruction	12,936,268
Support Services	<u>7,514,105</u>
Total Expenditures	20,450,373
Other Financing Sources (Uses)	
Other Sources of Funds	1,098,555
Other Uses of Funds	<u>1,071,080</u>
Total Other Sources (Uses)	27,475
Net Change in Fund Balance	(1,263,492)
Fund Balance	
Beginning Fund Balance	1,317,086
Ending Fund Balance, Assigned	<u>\$53,594</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014**

	2011/2012	2012/2013	2013/2014
	<u>Actual</u>	<u>Revised</u>	<u>Original</u>
		<u>Budget</u>	<u>Budget</u>
Revenues			
Local Revenues	\$639,541	\$423,575	\$419,575
State Revenues	1,334,474	1,236,369	1,181,569
Federal Revenues	<u>24,116,865</u>	<u>23,165,038</u>	<u>17,558,262</u>
Total Revenues	26,090,880	24,824,982	19,159,406
Expenditures			
Regular Programs	3,717,742	3,280,929	3,454,146
Special Education Programs	1,730,766	820,224	397,708
Career & Technical Programs	217,947	214,933	152,586
Other Instructional Programs	1,601,799	1,295,010	677,992
Special Programs	8,604,740	9,642,414	7,769,712
Adult Education Programs	456,287	520,795	484,124
Pupil Support Services	3,058,012	2,999,268	2,405,687
Instructional Support Services	5,466,247	6,035,800	4,158,043
General Administration	4,003	10,971	12,102
School Administration	159,073	82,514	6,767
Business Services	0	0	0
Maintenance of Plant	32,224	19,086	19,061
Student Transportation Services	948,375	1,003,274	912,035
Central Services	120	410	410
Food Services Operations	<u>46,565</u>	<u>0</u>	<u>0</u>
Total Expenditures	26,043,900	25,925,628	20,450,373
Other Financing Sources (Uses)			
Other Sources of Funds	1,027,312	1,511,255	1,098,555
Other Uses of Funds	<u>1,147,828</u>	<u>1,100,283</u>	<u>1,071,080</u>
Total Other Sources (Uses)	(120,516)	410,972	27,475
Net Change in Fund Balance	(73,536)	(689,674)	(1,263,492)
Beginning Fund Balance	2,080,296	2,006,760	1,317,086
Ending Fund Balance, Assigned	<u>\$2,006,760</u>	<u>\$1,317,086</u>	<u>\$53,594</u>

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

FUND NAME	FUND NUMBER	REVENUES & OTHER SOURCES	EXPENDITURES & OTHER USES	BEGINNING BALANCE 7/1/13	ENDING BALANCE 6/30/14
LOCAL AND STATE:					
Child Care Program	470	418,575	418,575	0	0
Education Excellence	510	350,000	413,492	117,086	53,594
LA 4 State Fund	550	239,101	239,101	0	0
LQEA 8(g) Preschool Student Enhancement	630	215,904	215,904	0	0
Special Education Act 33/34	660	74,650	74,650	0	0
State Adult Education	680	206,438	206,438	0	0
Library Allotment	730	88,800	88,800	0	0
Textbooks and Materials	740	1,106,231	2,306,231	1,200,000	0
TOTAL LOCAL AND STATE FUNDS	8	\$2,699,699	\$3,963,191	\$1,317,086	\$53,594
FEDERAL FUNDS:					
NCLB Title I	220	5,797,686	5,797,686	0	0
NCLB Title I - Migrant Education	230	150,633	150,633	0	0
DHHS-TANF	240	4,183,028	4,183,028	0	0
ARRA-Race to the Top	261	188,308	188,308	0	0
NCLB Title III	310	126,276	126,276	0	0
NCLB Title IV	320	146,100	146,100	0	0
NCLB Title II	370	1,726,557	1,726,557	0	0
NCLB Title VII	410	395,118	395,118	0	0
Federal Adult Education	490	350,304	350,304	0	0
NCLB Title X	560	60,000	60,000	0	0
Federal Vocational Education	590	208,598	208,598	0	0
Special Education PL101-476 IDEA Part B	750	4,111,601	4,111,601	0	0
Special Education PL101-476 IDEA Pre-School	760	114,053	114,053	0	0
TOTAL FEDERAL FUNDS	13	\$17,558,262	\$17,558,262	\$0	\$0
GRAND TOTAL SPECIAL REVENUE FUNDS					
	21	\$20,257,961	\$21,521,453	\$1,317,086	\$53,594



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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 2013/2014 fiscal year.

Terrebonne Parish School Board
Special Revenue Funds
Education Jobs Fund Program
Fiscal Year 2013/2014

145

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
145-0000-545900-000-000-00-000-00-000	Restricted Grants-Through State	\$2,077,575	\$0	\$0
	Total Revenues	\$2,077,575	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
145-3121-611156-000-000-01-000-00-000	Cafeteria Manager	\$6,720	\$0	\$0
145-3122-611158-000-000-01-000-00-000	Satellite School Facilitator	1,095	0	0
145-xxxx-611208-000-000-01-000-00-000	Elementary Teacher (1-8)	72,560	0	0
145-1211-611214-000-000-01-000-00-000	Part Time Teacher	1,245	0	0
145-1130-611231-000-000-01-000-00-000	Secondary Teacher	68,985	0	0
145-1130-611234-000-000-01-000-00-000	Secondary Computer Lab Teacher	3,000	0	0
145-1340-611235-000-000-01-000-00-000	Family&Consumer Science Teacher	3,000	0	0
145-1360-611237-000-000-01-000-00-000	Business & Admin Teacher	3,000	0	0
145-1212-611240-000-000-01-000-00-000	Special Ed Support Teacher	90,391	0	0
145-1211-611241-000-000-01-000-00-000	Special Education Teacher	55,025	0	0
145-1214-611242-000-000-01-000-00-000	Adaptive Physical Educ Teacher	3,042	0	0
145-1216-611247-000-000-01-000-00-000	Sp Ed Non-Cat Preschool Teacher	19,525	0	0
145-1510-611251-000-000-01-000-00-000	Title I Teacher	36,000	0	0
145-1410-611266-000-000-01-000-00-000	Secondary-Instr/Vocal Teacher	3,750	0	0
145-1410-611267-000-000-01-000-00-000	Elementary-Instr Music Teacher	16,220	0	0
145-1530-611271-000-000-01-000-00-000	Pre Kindergarten Teacher	90,709	0	0
145-2152-611301-000-000-01-000-00-000	Speech Therapist	37,248	0	0
145-2122-611305-000-000-01-000-00-000	Guidance Counselor	36,860	0	0
145-2180-611373-000-000-01-000-00-000	Facilitator-Special Area	3,000	0	0
145-2410-611405-000-000-01-000-00-000	School Clerical 12 Months	600	0	0
145-2410-611407-000-000-01-000-00-000	School Clerical Non 12 Mos	9,536	0	0
145-2122-611409-000-000-01-000-00-000	Guidance Secretary	600	0	0
145-2252-611415-000-000-01-000-00-000	School Library Clerk	1,200	0	0
145-2410-611427-000-000-01-000-00-000	Part Time Clerical	1,061	0	0
145-xxxx-611501-000-000-01-000-00-000	Paraprofessional	42,091	0	0
145-1216-611505-000-000-01-000-00-000	Sped Non-Cat Preschool Para	4,310	0	0
145-2180-611511-000-000-01-000-00-000	Parent Involvement Facilitator	600	0	0
145-xxxx-611517-000-000-01-000-00-000	Part Time Paraprofessional	643	0	0



Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2013/2014

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 fiscal year 2009/2010.

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 Child Nutrition Program over a two year period beginning in fiscal year 2010/2011.

Because this grant has ended, there is no budget for fiscal year 2013/2014.

Terrebonne Parish School Board
Special Revenue Funds
Child Nutrition - ARRA Funds
Fiscal Year 2013/2014

#151

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
151-0000-545150-000-000-00-000-00-000	School Food Service	\$8,500	\$0	\$0
	Total Revenues	\$8,500	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
151-3100-653001-000-000-05-000-00-000	Postage Expense	\$24	\$0	\$0
151-3100-658201-000-000-05-000-00-000	Travel-Employee	78	0	0
151-3100-661005-000-000-06-000-00-000	Instructional Materials	2	0	0
151-3100-661034-000-000-06-000-00-000	Physical Education Supplies	252	0	0
151-3100-661077-000-000-06-000-00-000	Kitchen Materials and Supplies	8,134	0	0
151-3111-658201-000-000-05-000-00-000	Travel-Employee	10	0	0
	Total Expenditures	\$8,500	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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-one 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. 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-one school wide programs, 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 allocation for Title I Parts A & D for the 2013/2014 fiscal year is \$5,797,686 of which \$2,747,348 is allocated to the schools.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

Personnel Roster			
Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Teacher	19	18	(1)
Master Teacher	11	0	(11)
Preschool Teacher	13	13	0
Instructional Coach	5	18	13
Instructional Interventionist	7	6	(1)
Part-time Teacher - Non-Public	1	1	0
Part-time Teacher – Neglected	1	1	0
Part-time Teacher – Homeless	2	2	0
Part-time Teacher	1	1	0
Paraprofessional	14	14	0
Parental Paraprofessional	2	1	(1)
Alternative Program Paraprofessional	1	2	1
Preschool Paraprofessional	13	13	0
Supervisor	1	1	0
Staff Development Coordinator	1	0	(1)
Reading Consultant	1	1	0
Title I Curriculum Coordinator	1	0	(1)
Part Time Coordinator	1	0	(1)
Clerical/Secretarial	3	3	0
Media Center Clerk	1	1	0
Part-time Paraprofessional	20	10	(10)
Total Positions	119	106	(13)

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2013/2014

220

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
220-0000-545410-000-000-XX-000-00-000	Title I Grants to LEAs	\$6,173,597	\$6,926,156	\$5,797,686
	Total Revenues	\$6,173,597	\$6,926,156	\$5,797,686
EXPENDITURES AND OTHER USES OF FUNDS				
050 - Professional Development District-Wide				
220-1510-643018-000-000-04-000-24-050	Equipment Repair Service	\$1,275	\$5,000	\$0
220-1510-661510-000-000-06-000-24-050	Supplies-Technology Related	133	83,725	0
220-2214-611343-062-000-01-000-23-050	Part-Time Coordinator	0	18,200	0
220-2214-611345-062-000-01-000-23-050	NCLB Coordinator	35,187	46,748	0
220-2214-611367-062-000-01-000-23-050	Staff Development Coordinator	34,967	35,027	19,734
220-2214-658201-000-000-05-000-23-050	Travel-Employee	1,386	11,000	1,000
220-2214-661045-000-000-06-000-23-050	Professional Development Supplies	2,765	125,000	1,818
220-2234-615052-000-000-01-000-23-050	Stipend-Inservice Participant	0	60,000	0
220-2234-643045-000-000-04-000-23-050	Maintenance Agreement	0	1,275	1,275
220-2234-658201-000-000-05-000-23-050	Travel-Employee	3,805	0	1,000
220-xxxx-621000-xxx-263-02-000-23-050	Group Insurance Expense	9,509	14,340	3,422
220-xxxx-622500-xxx-263-02-000-23-050	Medicare Part A Expense	989	2,336	286
220-xxxx-623101-xxx-263-02-000-23-050	Teachers Retirement	932	30,612	5,368
220-xxxx-626001-xxx-263-02-000-23-050	Workers Comp Insurance	281	640	79
110 - Instructional Program District-Wide				
220-1480-611214-xxx-000-01-000-11-110	Part-Time Teacher	3,300	0	0
220-1480-611517-xxx-000-01-000-11-110	Part-Time Paraprofessional	2,754	0	0
220-1510-611205-xxx-263-01-000-11-110	Kindergarten Teacher	100,614	66,835	99,846
220-1510-611208-xxx-263-01-000-11-110	Elementary Teacher (1-8)	360,088	521,328	497,716
220-1510-612301-000-263-01-000-11-110	Substitute Teacher	48,129	30,000	0
220-1510-661005-xxx-000-06-000-11-110	Instructional Supplies	1,406	213,285	8,232
220-1510-661510-xxx-000-06-000-24-110	Supplies-Technology Related	539	77,113	0
220-2214-611349-062-000-01-000-11-110	Reading Consultant	50,064	35,114	35,187
220-2214-611369-062-000-01-000-11-110	Early Childhood Coordinator	8,211	8,226	8,404
220-2214-658201-000-000-05-000-11-110	Travel-Employee	1,335	6,000	1,230

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2013/2014

220

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
220-2220-611359-062-000-01-000-11-110	NCLB Curriculum Coordinator	20,357	22,754	0
220-2220-658201-000-000-05-000-11-110	Travel-Employee	508	2,500	0
220-2234-658201-000-000-05-000-11-110	Travel-Employee	6,499	7,500	1,500
220-xxxx-621000-xxx-263-02-000-11-110	Group Insurance Expense	126,173	146,996	148,127
220-xxxx-622000-000-263-02-000-11-110	FICA	2,878	1,860	0
220-xxxx-622500-xxx-263-02-000-11-110	Medicare Part A Expense	8,063	9,922	9,296
220-xxxx-623101-xxx-263-02-000-11-110	Teachers Retirement	123,553	160,293	174,393
220-xxxx-623300-039-263-02-000-11-110	LA School Emp Rtmt-LSERS	9,714	0	0
220-xxxx-626001-xxx-263-02-000-11-110	Workers Comp Insurance	2,374	2,737	2,565
165 - Highly Qualified Professional Development				
220-2234-624001-000-000-02-000-23-165	Tuition Reimbursement	6,900	7,000	0
220-2234-624013-000-000-02-000-23-165	Praxis Test Fee	0	3,000	0
230 - Administration				
220-2214-611113-062-230-01-000-41-230	Supervisor-Federal Programs	77,158	76,131	76,221
220-2214-611401-062-230-01-000-51-230	Clerical/Secretarial	64,575	65,235	65,821
220-2214-643052-000-230-04-000-51-230	Office Equipment Repair Service	0	5,000	0
220-2214-644230-000-230-04-000-51-230	Copy Equipment Rental	6,249	15,000	10,000
220-2214-653001-000-230-05-000-51-230	Postage Expense	150	1,000	0
220-2214-653032-000-230-05-000-51-230	Cellular Telephone Expense	424	500	500
220-2214-658201-000-230-05-000-41-230	Travel-Employee	1,443	5,000	2,500
220-2214-661050-000-230-06-000-51-230	General Office Supplies	686	10,000	3,308
220-2214-661510-000-230-06-000-24-230	Supplies-Technology Related	4,348	9,386	0
220-2234-658201-000-230-05-000-41-230	Travel-Employee	1,828	5,000	2,500
220-2259-611423-062-230-01-000-51-230	Media Center Clerk	18,470	19,227	19,532
220-2310-633310-000-230-03-000-51-230	Financial Audit Fees	1,650	2,000	2,000
220-xxxx-621000-062-230-02-000-xx-230	Group Insurance Expense	29,537	32,530	41,527
220-xxxx-622500-062-230-02-000-xx-230	Medicare Part A Expense	1,924	1,967	2,342
220-xxxx-623101-062-230-02-000-xx-230	Teachers Retirement	35,066	9,106	43,948
220-xxxx-626001-062-230-02-000-xx-230	Workers Comp Insurance	641	642	646

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2013/2014

220

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
240 - Non-Public Allocation				
220-1510-611214-888-240-01-000-11-240	Part-Time Teacher	18,163	17,846	18,200
220-1510-622500-888-240-02-000-11-240	Medicare Part A Expense	263	259	264
220-1510-623101-888-240-02-000-11-240	Teachers Retirement	4,305	4,372	4,950
220-1510-626001-888-240-02-000-11-240	Workers Comp Insurance	73	71	73
220-1510-661510-xxx-240-06-000-24-240	Supplies-Technology Related	14,462	14,137	0
450 - Neglected & Delinquent Programs				
220-1460-613042-000-450-01-000-13-450	Summer Program Teacher	19,984	17,400	0
220-1460-613081-000-450-01-000-12-450	After School Program Teacher	42,018	50,750	0
220-1460-661005-000-450-06-000-12-450	Instructional Supplies	24	943	0
220-1480-611501-048-450-01-000-11-450	Paraprofessional	13,719	13,996	14,271
220-1480-661005-000-450-06-000-11-450	Instructional Supplies	3,295	2,500	0
220-1480-661510-000-450-06-000-24-450	Supplies-Technology Related	840	4,000	0
220-1510-611214-027-450-01-000-11-450	Part-Time Teacher	9,025	18,200	18,200
220-1510-611501-027-450-01-000-11-450	Paraprofessional	8,687	9,980	10,067
220-1510-612431-000-450-01-000-11-450	Substitute Paraprofessional	42	0	0
220-1510-661005-000-450-06-000-11-450	Instructional Supplies	0	1,500	0
220-2234-612431-000-450-01-000-23-450	Substitute Paraprofessional	35	0	0
220-2234-632012-000-450-03-000-23-450	Consultant Services	19,700	30,500	0
220-xxxx-621000-xxx-450-02-000-11-450	Group Insurance Expense	15,434	15,813	18,640
220-xxxx-622500-xxx-450-02-000-xx-450	Medicare Part A Expense	1,287	1,600	617
220-xxxx-623101-xxx-450-02-000-xx-450	Teachers Retirement	22,181	27,007	11,571
220-xxxx-626001-xxx-450-02-000-xx-450	Workers Comp Insurance	374	442	170
460 - Homeless Program				
220-1510-611214-062-460-01-000-11-460	Part-Time Teacher	28,775	36,400	36,400
220-1510-661005-000-460-06-000-11-460	Instructional Materials	0	3,000	0
220-2180-611371-062-460-01-000-31-460	Project Itinerant Liaison	0	22,919	0
220-xxxx-621000-062-460-02-000-31-460	Group Insurance Expense-Active	0	4,422	0
220-xxxx-622500-xxx-460-02-000-xx-460	Medicare Part A Expense	417	860	528
220-xxxx-623101-062-460-02-000-11-460	Teachers Retirement	6,820	14,533	9,901

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2013/2014

220

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
220-xxxx-626001-062-460-02-000-xx-460	Workers Comp Insurance	115	238	146
550 - Pre-School District-Wide				
220-1530-611271-xxx-190-01-000-14-550	Pre-Kindergarten Teacher	524,415	499,847	500,036
220-1530-611501-xxx-190-01-000-14-550	Paraprofessional	176,729	191,358	177,187
220-2214-611369-062-190-01-000-14-550	Early Childhood Coordinator	8,211	8,226	8,404
220-xxxx-621000-xxx-190-02-000-14-550	Group Insurance Expense	207,934	212,138	208,097
220-xxxx-622500-xxx-190-02-000-14-550	Medicare Part A Expense	9,003	9,590	9,682
220-xxxx-623101-xxx-190-02-000-14-550	Teachers Retirement	165,555	170,750	186,489
220-xxxx-626001-xxx-190-02-000-14-550	Workers Comp Insurance	2,838	2,788	2,743
810 - Parental Involvement District-Wide				
220-2180-611345-062-000-01-810-31-810	NCLB Coordinator	15,082	0	0
220-2180-611517-035-000-01-810-31-810	Part-Time Paraprofessional	0	0	2,793
220-2180-655001-xxx-000-05-810-31-810	Forms Printing	2,261	30,000	1,000
220-2180-658201-000-000-05-810-31-810	Travel-Employee	74	4,000	0
220-2180-661039-000-000-06-810-31-810	Parental Involvement Supplies	2,878	41,992	3,292
220-2180-661510-000-000-06-810-31-810	Supplies-Technology Related	0	5,000	0
220-2214-611349-062-000-01-810-31-810	Reading Consultant	0	15,049	15,082
220-2214-658201-000-000-05-810-31-810	Travel-Employee	0	0	325
220-xxxx-621000-xxx-000-02-810-31-810	Group Insurance Expense	2,482	3,187	3,762
220-xxxx-622000-xxx-000-02-810-31-810	FICA	0	0	173
220-xxxx-622500-xxx-000-02-810-31-810	Medicare Part A Expense	209	218	260
220-xxxx-623101-xxx-000-02-810-31-810	Teachers Retirement	0	3,687	4,102
220-xxxx-626001-xxx-000-02-810-31-810	Workers Comp Insurance	60	60	71
819 - School Level Parental Involvement				
999 - School Budget				
220-1510-611248-029-000-01-810-31-819	Instructional Interventionist	0	2,724	0
220-1460-613081-xxx-000-01-000-12-999	After School Program Teacher	31,603	29,933	0
220-1460-661005-xxx-000-06-000-12-999	Instructional Supplies	3,044	12,316	12,316
220-1510-611214-xxx-000-01-000-11-999	Part-Time Teacher	65,065	20,258	18,200

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2013/2014

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Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
220-1510-611248-xxx-000-01-000-11-999	Instructional Interventionist	305,123	255,152	256,649
220-1510-611251-xxx-000-01-000-11-999	Title I Teacher	82,319	83,830	41,092
220-1510-611252-xxx-000-01-000-11-999	Focus Teacher	20,106	10,008	0
220-1510-611501-xxx-000-01-000-11-999	Paraprofessional	234,095	220,839	205,045
220-1510-611517-xxx-000-01-000-11-999	Part-Time Paraprofessional	31,736	58,471	18,360
220-1510-612301-xxx-000-01-000-11-999	Substitute Teacher	952	12,810	0
220-1510-612431-xxx-000-01-000-11-999	Substitute Paraprofessional	2,921	16,946	0
220-1510-653038-xxx-000-05-000-11-999	Web Based Access Licenses	6,945	11,868	11,868
220-1510-655001-009-000-05-000-51-999	Forms Printing	110	0	0
220-1510-661005-xxx-000-06-000-11-999	Instructional Supplies	68,634	112,751	112,751
220-1510-661510-xxx-000-06-000-24-999	Supplies-Technology Related	277,691	501,194	501,194
220-2180-611248-029-000-01-810-31-819	Instructional Interventionist	2,499	0	0
220-2180-611373-028-000-01-810-31-999	Facilitator-Special Area	37,882	0	0
220-2180-611511-xxx-000-01-810-31-819	Parent Involvement Facilitator	2,110	3,947	6,300
220-2180-611511-xxx-000-01-810-31-999	Parent Involvement Facilitator	25,698	26,908	14,981
220-2180-611517-xxx-000-01-810-31-819	Part-Time Paraprofessional	8,896	10,620	11,918
220-2180-611517-xxx-000-01-810-31-999	Part-Time Paraprofessional	21,316	19,198	22,009
220-2180-613041-xxx-000-01-810-31-819	Teacher Extra Work	2,100	1,448	0
220-2180-613041-xxx-000-01-810-31-999	Teacher Extra Work	165	90	0
220-2180-653001-xxx-000-05-810-31-819	Postage Expense	3,704	1,502	1,502
220-2180-653001-xxx-000-05-810-31-999	Postage Expense	2,494	1,289	1,289
220-2180-655001-xxx-000-05-810-31-819	Forms Printing	17,307	18,723	16,181
220-2180-655001-xxx-000-05-810-31-999	Forms Printing	7,678	11,760	11,082
220-2180-661039-xxx-000-06-810-31-819	Parental Involvement Supplies	14,613	17,666	17,666
220-2180-661039-xxx-000-06-810-31-999	Parental Involvement Supplies	6,692	1,356	1,356
220-2180-661510-xxx-000-06-810-31-819	Supplies-Technology Related	1,953	2,236	2,236
220-2180-661510-xxx-000-06-810-31-999	Supplies-Technology Related	4,284	0	0
220-2220-611351-013-000-01-000-23-999	Read/Math Content Leader	84,708	0	0
220-2220-611353-xxx-000-01-000-23-999	Master Teacher	405,936	484,885	48,112
220-2220-611357-xxx-000-01-000-23-999	Instructional Coach	508,312	263,953	737,701
220-2220-658201-xxx-000-05-000-23-999	Travel-Employee	852	500	500
220-2220-611353-021-000-01-810-31-819	Master Teacher	0	1,123	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2013/2014

220

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
220-2234-612301-xxx-000-01-000-23-999	Substitute Teacher	25,168	19,881	0
220-2234-615051-xxx-000-01-000-23-999	Stipend-In-service Presenter	375	0	0
220-2234-615052-xxx-000-01-000-23-999	Stipend-In-service Participant	2,295	780	0
220-2234-632012-xxx-000-03-000-23-999	Consultant Services	79,797	40,500	40,500
220-2234-658201-xxx-000-05-000-23-999	Travel-Employee	32,564	19,947	19,947
220-2234-661045-xxx-000-06-000-23-999	Professional Development Supplies	2,289	500	500
220-2720-651061-xxx-000-05-000-12-999	Student Transportation Costs	2,057	4,500	4,500
220-xxxx-621000-xxx-000-02-000-xx-xxx	Group Insurance Expense	395,502	321,429	334,062
220-xxxx-622000-xxx-000-02-000-xx-xxx	FICA	6,224	8,606	3,240
220-xxxx-622500-xxx-000-02-000-xx-xxx	Medicare Part A Expense	22,543	22,130	19,496
220-xxxx-623101-xxx-000-02-000-xx-xxx	Teachers Retirement	399,680	324,063	361,237
220-xxxx-623300-xxx-000-02-000-11-xxx	LA School Emp Rtmt-LSERS	5,081	5,472	0
220-xxxx-626001-xxx-000-02-000-xx-xxx	Workers Comp Insurance	7,610	6,176	5,520
896 - Remaining Funds Available				
220-5200-693301-xxx-000-09-000-00-000	Indirect Cost - Federal Fund	336,265	410,199	379,556
Total Expenditures		\$6,173,597	\$6,926,156	\$5,797,686

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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 2013/2014 are \$150,633.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Migrant Advocate	2	1	(1)
Paraprofessional	2	2	0
Part-time Teacher	4	3	(1)
Total Positions	8	6	(2)

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I - Migrant Education
Fiscal Year 2013/2014

230

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
230-0000-545420-000-000-xx-000-00-000	Title I, Part C-Migrant	\$154,744	\$182,397	\$150,633
230-0000-545420-000-000-xx001-00-000	Title I, Part C-Migrant Prior Year	2,789	2,879	0
	Total Revenues	\$157,533	\$185,276	\$150,633
EXPENDITURES AND OTHER USES OF FUNDS				
230-1510-611214-062-000-01-000-00-000	Part-Time Teacher	\$32,664	\$41,600	\$26,400
230-1510-611501-062-000-01-000-00-000	Paraprofessional	28,690	29,960	30,345
230-1510-658201-000-000-05-000-00-000	Travel-Employee	199	0	0
230-2180-611509-062-000-01-000-00-000	Migrant Advocate	30,100	31,804	23,743
230-2180-644230-000-000-04-000-00-000	Copy Equipment Rental	600	550	550
230-2180-658201-000-000-05-000-00-000	Travel-Employee	284	500	500
230-1510-661005-000-000-06-000-00-000	Instructional Materials	263	7,792	718
230-2180-661050-000-000-06-000-00-000	General Office Supplies	80	500	500
230-2180-661510-000-000-06-000-00-000	Supplies-Technology Related	131	3,000	0
230-xxxx-621000-062-000-02-000-00-000	Group Insurance Expense	38,540	39,292	44,495
230-xxxx-622500-062-000-02-000-00-000	Medicare Part A Expense	1,152	1,499	1,167
230-xxxx-623101-062-000-02-000-00-000	Teachers Retirement	21,675	25,486	21,893
230-xxxx-623101-062-000-02-000-00-000	Workers Comp Insurance	366	414	322
230-xxxx-xxxxxx-xxx-000-xx-001-00-000	Prior Year Expenditures	2,789	2,879	0
	Total Expenditures	\$157,533	\$185,276	\$150,633

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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 \$4,582 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.

In 2012/2013 the State Department funded this program using a combination of Temporary Assistance for Needy Families (TANF) funds and Community Development Block Grant (CDBG) funds.

Funding for fiscal year 2013/2014 is estimated at \$4,026,897 through TANF with no additional CDBG funding expected.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Pre K Teacher	0	34	34
Pre K Paraprofessional	0	34	34
Staff Coordinator	0	1	1
Total Positions	0	69	69

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 2013/2014

#240

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
240-0000-545700-000-000-xx-000-00-000	Temp Assist/Needy Family (TANF)	\$4,007,575	\$1,293,436	\$4,026,897
	Total Revenues	\$4,007,575	\$1,293,436	\$4,026,897
EXPENDITURES AND OTHER USES OF FUNDS				
240-1530-611271-xxx-000-01-000-00-000	Pre-Kindergarten Teacher	\$1,470,100	\$525,407	\$1,474,430
240-1530-611501-xxx-000-01-000-00-000	Paraprofessional	584,753	193,708	486,761
240-1530-612301-000-000-01-000-00-000	Substitute Teacher	81,254	28,627	0
240-1530-612431-000-000-01-000-00-000	Substitute Paraprofessional	40,306	13,376	0
240-1530-653038-000-000-05-000-00-000	Web Based Access Licenses	0	6,745	7,200
240-1530-661005-000-000-06-000-00-000	Instructional Materials	0	27,339	57,060
240-1530-661510-000-000-06-000-00-000	Supplies-Technology Related	0	4,694	4,694
240-2214-611369-062-000-01-000-00-000	Early Childhood Coordinator	31,496	11,756	32,048
240-2214-658201-000-000-05-000-00-000	Travel-Employee	439	2,000	2,000
240-2214-661050-000-000-06-000-00-000	General Office Supplies	0	1,126	1,126
240-2234-612301-000-000-01-000-00-000	Substitute Teacher	2,505	0	0
240-2234-612431-000-000-01-000-00-000	Substitute Paraprofessional	3,285	0	0
240-2234-658201-000-000-05-000-00-000	Travel-Employee	1,836	2,000	2,000
240-2620-653001-000-000-05-000-00-000	Postage Expense	780	800	800
240-2720-651061-000-000-05-000-00-000	Student Transportation Costs	475,120	0	485,000
240-2234-661045-000-000-06-000-00-000	Professional Development Supplies	0	7,120	7,120
240-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	218,286	76,603	263,628
240-xxxx-621000-xxx-000-02-000-00-000	Group Insurance Expense	586,042	199,839	630,034
240-xxxx-622000-000-000-02-000-00-000	FICA	5,364	1,673	0
240-xxxx-622500-xxx-000-02-000-00-000	Medicare Part A Expense	27,584	9,779	27,358
240-xxxx-623101-xxx-000-02-000-00-000	Teachers Retirement	466,017	175,999	533,803
240-xxxx-623905-033-000-02-000-00-000	LA State Emp Rtmt-LASERS	3,305	1,498	3,860
240-xxxx-626001-xxx-000-02-000-00-000	Workers Comp Insurance	9,101	3,347	7,975
	Total Expenditures	\$4,007,575	\$1,293,436	\$4,026,897

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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 2013/2014 is estimated at the prior year's allocation of \$6,131.

Terrebonne Parish School Board
Special Revenue Funds
US Dept of Health Human Resources Grant - TANF
Strategies to Empower People (STEP)
Fiscal Year 2013/2014

240

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
240-0000-545700-000-105-xx-000-00-000	Temp Assist/Needy Family (TANF)	\$3,856	\$6,131	\$6,131
	Total Revenues	\$3,856	\$6,131	\$6,131
EXPENDITURES AND OTHER USES OF FUNDS				
240-1600-656005-000-105-05-135-00-000	Test/Evaluation Fee	\$0	\$675	\$675
240-1600-661005-000-105-06-000-00-000	Instructional Materials	0	1,600	1,600
240-2216-611363-042-105-01-000-00-000	Coordinator-Special Area	2,774	2,897	2,807
240-2216-621000-042-105-02-000-00-000	Group Insurance Expense	229	238	275
240-2216-623101-042-105-02-000-00-000	Teachers Retirement	658	710	763
240-2216-626001-042-105-02-000-00-000	Workers Comp Insurance	11	12	11
240-5200-693301-000-105-09-000-00-000	Indirect Cost - Federal Fund	184	0	0
	Total Expenditures	\$3,856	\$6,131	\$6,131

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2013/2014

**U S Department of Health and Human Resources Grant-TANF
 Jobs for America's Graduates (JAG) 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 2013/2014 for JAG is estimated at \$150,000.

Personnel Roster

Position	Budget 2012-2013	Budget 201-2014	Increase (Decrease)
JAG Teacher	3	3	0
Total Positions	3	3	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

ARRA - Race to the Top

Race to the Top was authorized under the American Recovery and Reinvestment Act of 2009 (ARRA), which was signed by President Obama February 17, 2009.

Race to the Top funds are used to improve student achievement, close achievement gaps between best and lowest performing schools, improve high school graduation rates, ensure post-secondary success.

Race to the Top is a two year grant in the amount of \$437,190.

Projected revenues and expenditures for fiscal year and 2013/2014 are estimated at \$188,308, the balance remaining for the second and final year of the grant.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
STEM Specialist	1	1	0
Integration Specialist	1	1	0
Total Positions	2	2	0

Terrebonne Parish School Board
 Special Revenue Funds
 ARRA-Race to the Top
 Fiscal Year 2013/2014

#261

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
261-0000-545900-000-000-00-00-000	ARRA-Race to the Top	\$0	\$437,190	\$188,308
	Total Revenues	\$0	\$437,190	\$188,308
EXPENDITURES AND OTHER USES OF FUNDS				
261-2220-611352-060-000-01-000-23-000	STEM Coordinator	\$0	\$91,974	\$44,690
261-2220-611356-060-000-01-000-23-000	Integration Specialist	0	96,681	48,488
261-2220-621000-060-000-02-000-23-000	Group Insurance Expense	0	43,111	17,962
261-2220-622500-060-000-02-000-23-000	Medicare Part A Expense	0	2,806	1,351
261-2220-623101-060-000-02-000-23-000	Teachers Retirement	0	47,417	25,344
261-2220-626001-060-000-02-000-23-000	Workers Comp Insurance	0	774	373
261-2239-653038-000-000-05-000-23-000	Web Base Access Licenses	0	149,546	45,600
261-2239-658253-000-000-05-000-23-000	Travel-Out/Of/State	0	4,881	4,500
	Total Expenditures	\$0	\$437,190	\$188,308

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

**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.

Title III received an Immigrant Set Aside grant to focus on assisting school districts in teaching immigrant students and in helping students meet the challenging State standards required of all students.

The tentative allocation for the entire Title III program for the 2013/2014 fiscal year is \$126,276. The allocation for Title III – Regular Program is \$50,672. The allocation for Title III - Immigrant Set Aside is estimated at \$75,604.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Part-Time Translator	1	1	0
Paraprofessional	0	2	2
Part-Time Teacher	0	1	1
Total Positions	1	4	3

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title III

310

English Language Acquisition, Enhancement, Academic Achievement
Fiscal Year 2013/2014

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
310-0000-545470-000-000-xx-000-00-000	Title III, Part A	\$49,217	\$87,032	\$50,672
310-0000-545470-000-730-00-000-00-000	Title III, Part A-Immigrant	0	0	75,604
	Total Revenues	\$49,217	\$87,032	\$126,276
EXPENDITURES AND OTHER USES OF FUNDS				
310-1520-611214-062-000-01-000-11-000	Part-Time Teacher	\$0	\$16,000	\$15,766
310-1520-611905-062-000-01-000-11-000	Part-Time Interpreter	31,045	28,800	25,490
310-1520-658201-000-000-05-000-11-000	Travel - Employee	360	669	0
310-1520-661005-000-000-06-000-11-000	Instructional Supplies	2,139	14,296	0
310-1520-661510-000-000-06-000-11-000	Supplies - Technology Related	12,028	12,328	1,789
310-2180-611501-029-000-01-000-31-000	Paraprofessional	0	1,867	0
310-2234-658201-000-000-05-000-23-000	Travel - Employee	180	543	0
310-2234-661045-000-000-06-000-23-000	Professional Development Supplies	0	3,280	0
310-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	965	1,706	994
310-1520-621000-062-000-02-000-11-000	Group Insurance Expense	0	517	0
310-xxxx-622000-062-000-02-000-11-000	FICA	1,925	1,786	1,580
310-xxxx-622500-062-000-02-000-31-000	Medicare Part A Expense	450	677	598
310-xxxx-623101-029-000-02-000-31-000	Teachers Retirement	0	4,377	4,288
310-xxxx-626001-062-000-02-000-31-000	Workers Comp Insurance	124	187	167
730 - Title III-Immigrant				
310-1520-611501-062-730-01-000-11-000	Paraprofessional	0	0	34,148
310-1520-621000-062-730-02-000-11-000	Group Insurance Expense	0	0	14,658
310-1520-622500-062-730-02-000-11-000	Medicare Part A Expense	0	0	495
310-1520-623101-062-730-02-000-11-000	Teachers Retirement	0	0	9,288
310-1520-626001-062-730-02-000-11-000	Workers Compensation Insurance	0	0	137
310-1520-661510-000-730-06-000-11-000	Supplies - Technology Related	0	0	11,928
310-5200-693301-000-730-09-000-00-000	Indirect Cost - Federal Fund	0	0	4,950
	Total Expenditures	\$49,217	\$87,032	\$126,276

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

NCLB Title IV
21st Century Community Learning Centers

A 21st 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.

Following the 2012/2013 Fiscal Year, this grant will no longer be funded.

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title IV - 21st Century Community Learning Centers
Fiscal Year 2013/2014

#320

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
320-0000-545480-000-000-xx-000-00-000	Title IV, Part B-21 CCLC	\$480,000	\$480,000	\$0
	Total Revenues	\$480,000	\$480,000	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
320-1460-613001-000-000-01-000-00-000	Paraprofessional - Extra Work	\$3,343	\$3,000	\$0
320-1460-613041-000-000-01-000-00-000	Teacher Extra Work	4,998	0	0
320-1460-613081-000-000-01-000-00-000	After School Program Teacher	117,112	101,000	0
320-1460-613083-000-000-01-000-00-000	Job Site Coordinator	35,034	30,000	0
320-1460-653038-000-000-05-000-00-000	Web Based Access Licenses	0	11,544	0
320-1460-661005-000-000-06-000-00-000	Instructional Materials	106,199	129,059	0
320-1460-661510-000-000-06-000-00-000	Supplies-Technology Related	19,953	20,633	0
320-2214-611363-062-000-01-000-00-000	Coordinator-Special Area	35,004	22,754	0
320-2214-613008-000-000-01-000-00-000	Clerical - Extra Work	3,696	0	0
320-2214-613041-000-000-01-000-00-000	Teacher Extra Work	0	3,600	0
320-2214-613083-000-000-01-000-00-000	Job Site Coordinator	1,675	7,500	0
320-2214-621000-062-000-02-000-00-000	Group Insurance Expense	4,182	6,198	0
320-2214-653032-000-000-05-000-00-000	Cellular Telephone Expense	173	0	0
320-xxxx-658201-000-000-05-000-00-000	Travel-Employee	1,359	1,011	0
320-2234-615051-000-000-01-000-00-000	Stipend-Inservice Presenter	100	0	0
320-2234-615052-000-000-01-000-00-000	Stipend-Inservice Participant	2,374	1,800	0
320-2234-632012-000-000-03-000-00-000	Consultant Services	0	2,600	0
320-2234-661045-000-000-06-000-00-000	Professional Development Supplies	54	0	0
320-2720-651056-000-000-05-000-00-000	Field Trip Expense	18,572	13,370	0
320-2720-651061-000-000-05-000-00-000	Student Transportation Costs	50,423	52,800	0
320-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Funds	26,145	28,428	0
320-xxxx-622000-000-000-02-000-00-000	FICA	288	0	0
320-xxxx-622500-xxx-000-02-000-00-000	Medicare Part A Expense	2,412	2,460	0
320-xxxx-623101-xxx-000-02-000-00-000	Teachers Retirement	44,039	41,565	0
320-xxxx-623300-000-000-02-000-00-000	LA School Emp Rtmt-LSERS	2,052	0	0
320-xxxx-626001-xxx-000-02-000-00-000	Workers Comp Insurance	814	679	0
	Total Expenditures	\$480,000	\$480,000	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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. This 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 the improve school safety, engagement and environment.

Funding for fiscal year 2013/2014 year is estimated to be \$146,100.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
School Climate Coach	0	1	1
LSSSI Coordinator	0	1	1
Total Positions	0	2	2

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title IV - Louisiana Safe and Supportive Schools Initiative
Fiscal Year 2013/2014

#320

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
320-0000-545590-000-284-xx-000-00-000	Other NCLB Programs	\$94,998	\$232,089	\$146,100
320-0000-545590-000-284-xx-001-00-000	Other NCLB Prog - Prior Yr Funds	93,163	57,808	0
320-0000-545900-000-284-00-002-00-000	Other NCLB Prog - Carryover Funds	0	4,532	0
	Total Revenues	\$188,161	\$294,429	\$146,100
EXPENDITURES AND OTHER USES OF FUNDS				
320-1100-653038-020-284-05-000-00-000	Web Based Access Licenses	\$499	\$0	\$0
320-1100-661005-xxx-284-06-000-00-000	Instructional Materials	14,864	19,195	19,047
320-1100-661510-013-284-06-000-00-000	Supplies-Technology Related	0	1,000	963
320-2120-661049-000-284-06-000-00-000	Guidance Materials	4,735	0	0
320-2214-611363-062-284-01-000-00-000	Coordinator-Special Area	22,824	30,477	31,930
320-2214-611384-062-284-01-000-00-000	School Climate Coach	0	60,239	0
320-2214-611401-062-284-01-000-00-000	Clerical/Secretarial	874	1,187	1,197
320-2214-621000-062-284-02-000-00-000	Group Insurance Expense	3,789	0	7,218
320-2214-658201-000-284-05-000-00-000	Travel-Employee	398	0	1,000
320-2214-661050-000-284-06-000-00-000	General Office Supplies	1,289	2,252	2,252
320-2234-615052-xxx-284-01-000-00-000	Stipend-Inservice Participant	795	6,825	6,825
320-2234-632012-000-284-03-000-00-000	Consultant Services	5,870	16,800	16,800
320-2234-658201-xxx-284-05-000-00-000	Travel-Employee	24,089	12,000	7,216
320-2234-658253-xxx-284-05-000-00-000	Travel-Out/Of/State	2,370	11,000	11,000
320-2234-661045-xxx-284-06-000-00-000	Professional Development Supplies	1,203	1,571	1,571
320-2660-661068-xxx-284-06-000-00-000	Security Supplies	0	17,911	17,911
320-5200-693301-000-284-09-000-00-000	Indirect Cost - Federal Fund	5,174	13,745	9,565
320-xxxx-621000-062-284-02-000-00-000	Group Insurance Expense	0	11,893	0
320-xxxx-622500-xxx-284-02-000-00-000	Medicare Part A Expense	331	1,401	579
320-xxxx-623101-xxx-284-02-000-00-000	Teachers Retirement	5,796	24,189	10,866
320-xxxx-626001-xxx-284-02-000-00-000	Workers Comp Insurance	98	404	160
320-xxxx-xxxxxx-xxx-284-xx-001-00-000	Prior Year Expenditures	93,163	57,808	0
320-xxxx-xxxxxx-xxx-284-xx-002-00-000	Carry Over Expenditures	0	4,532	0
	Total Expenditures	\$188,161	\$294,429	\$146,100

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

Louisiana Safe and Supportive Schools Initiative

A Louisiana Safe and Supportive Schools grant was awarded to the Terrebonne Parish School System to fund a LSSSI School Climate Coach position transitioning from the state to the districts.

Following the 2012/2013 Fiscal Year, this grant will no longer be funded.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
School Climate Coach	1	0	(1)
Total Positions	1	0	(1)

Terrebonne Parish School Board
 Special Revenue Funds
 NCLB Title IV - Louisiana Safe and Supportive Schools Initiative
 Fiscal Year 2013/2014

#320

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
320-0000-545900-000-284-00-730-00-000	Other NCLB Programs-2nd Grant	\$0	\$93,881	\$0
	Total Revenues	\$0	\$93,881	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
320-2214-611384-062-284-01-730-00-000	School Climate Coach	\$0	\$60,240	\$0
320-2214-621000-062-284-02-730-00-000	Group Insurance Expense	0	6,198	0
320-2214-662500-062-284-02-730-00-000	Medicare Part A Expense	0	874	0
320-2214-623101-062-284-02-730-00-000	Teachers Retirement	0	14,759	0
320-2214-626001-062-284-02-730-00-000	Workers Comp Insurance	0	250	0
320-2214-658201-000-284-05-730-00-000	Travel-Employee	0	1,000	0
320-2234-658201-000-284-05-730-00-000	Travel-Employee	0	2,000	0
320-2234-658253-000-284-05-730-00-000	Travel-Out/Of/State	0	3,000	0
320-5200-693301-000-284-09-730-00-000	Indirect Cost - Federal Fund	0	5,560	0
	Total Expenditures	\$0	\$93,881	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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.

Following the 2012/2013 Fiscal Year, this grant will no longer be funded.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Focus Teachers	10	0	(10)
Master Teachers	2	0	(2)
Instructional Coaches	3	0	(3)
HPSI Liaison	1	0	(1)
Instructional Interventionist	1	0	(1)
Total Positions	17	0	(17)

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I - School Improvement
ARRA
Fiscal Year 2013/2014

#341

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
341-0000-545500-xxx-000-xx-000-00-000	Title I, Part A-SIF	\$1,614,593	\$2,090,167	\$0
	Total Revenues	\$1,614,593	\$2,090,167	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
341-1460-612203-xxx-000-01-000-13-000	Campus Monitor	\$270	\$0	\$0
341-1460-613042-xxx-000-01-000-13-000	Summer Program Teacher	13,000	17,960	0
341-1460-613081-xxx-000-01-000-12-000	After School Program Teacher	48,427	74,475	0
341-1460-661005-xxx-000-06-000-12-000	Instructional Materials	0	3,889	0
341-1470-661005-xxx-000-06-000-13-000	Instructional Materials	1,434	3,655	0
341-1510-611248-xxx-000-01-000-11-000	Instructional Interventionist	76,846	90,558	0
341-1510-611252-xxx-000-01-000-11-000	Focus Teacher	432,275	437,572	0
341-1510-612301-xxx-000-01-000-11-000	Substitute Teacher	3,756	6,684	0
341-1510-613046-028-000-01-000-11-000	Target Teacher Pay Incentive	82,500	75,000	0
341-1510-632023-xxx-000-03-000-24-000	Other Professional Services	0	1,200	0
341-1510-653038-xxx-000-05-000-11-000	Web Based Access Licenses	0	62,868	0
341-1510-655001-xxx-000-05-000-51-000	Forms Printing	0	4,000	0
341-1510-661005-xxx-000-06-000-11-000	Instructional Materials	56,135	177,764	0
341-1510-661510-xxx-000-xx-000-24-000	Supplies-Technology Related	7,559	7,533	0
341-2180-613041-xxx-000-01-000-31-000	Teacher Extra Work	465	2,700	0
341-2180-653001-xxx-000-05-000-31-000	Postage Expense	0	2,000	0
341-2180-661039-xxx-000-06-000-31-000	Parental Involvement Supplies	653	6,685	0
341-2214-611363-xxx-000-01-000-11-000	Coordinator-Special Area	22,824	30,475	0
341-2214-653032-xxx-000-05-000-51-000	Cellular Telephone Expense	460	460	0
341-2214-658201-xxx-000-05-000-11-000	Travel-Employee	465	465	0
341-2220-611353-xxx-000-01-000-23-000	Master Teacher	126,747	64,418	0
341-2220-611357-xxx-000-01-000-23-000	Instructional Coach	122,426	175,638	0
341-2234-612301-xxx-000-01-000-23-000	Substitute Teacher	10,917	29,400	0
341-2234-615051-xxx-000-01-000-23-000	Stipend-Inservice Presenter	750	75	0
341-2234-615052-xxx-000-01-000-23-000	Stipend-Inservice Participant	6,915	25,930	0
341-2234-632012-xxx-000-03-000-23-000	Consultant Services	76,160	198,900	0
341-2234-658201-xxx-000-05-000-23-000	Travel-Employee	886	19,143	0



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

**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.

Funding for fiscal year 2013/2014 is estimated to be \$1,726,557, which includes the School Leadership Program allocation of \$589,103. The basic Title II-Part A allocation of \$1,137,454 consists of two components; Administrative and Non-Public which have allocations of \$968,131 and \$169,323 respectively.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Staff Development Coordinator	0	1	1
Total Positions	0	1	1

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title II Teacher and Principal Training and Recruiting
Fiscal Year 2013/2014

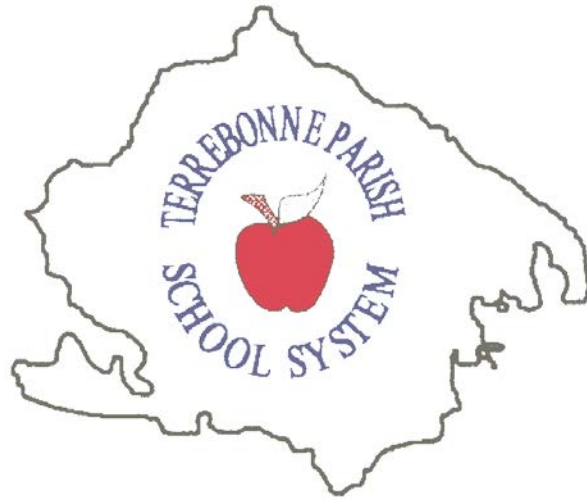
370

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
370-0000-545450-000-000-xx-000-00-000	Title II, Part A	\$1,080,118	\$1,186,301	\$968,131
370-0000-545450-000-240-xx-000-00-000	Title II, Part A	122,492	204,849	169,323
	Total Revenues	\$1,202,610	\$1,391,150	\$1,137,454
EXPENDITURES AND OTHER USES OF FUNDS				
370-1100-612301-000-000-01-000-11-000	Substitute Teacher	\$0	\$9,720	\$0
370-1105-611205-000-000-01-000-23-000	Kindergarten Teacher	98,852	56,358	741,300
370-1110-611208-000-000-01-000-23-000	Elementary Teacher (1-8)	609,763	516,776	0
370-1110-611223-000-000-01-000-00-000	Multi-Sensory Elem Teacher	3,000	0	0
370-1110-611224-000-000-01-000-23-000	Elem Computer Lab Teacher	26,901	14,093	0
370-1110-611255-000-000-01-000-00-000	LEP Teacher	3,000	0	0
370-1110-611248-000-000-01-000-23-000	Instructional Interventionist	0	3,000	0
370-1130-611231-000-000-01-000-23-000	Secondary Teacher	0	2,819	0
370-1211-611241-000-000-01-000-23-000	Special Education Teacher	0	56,719	0
370-1212-611240-000-000-01-000-23-000	Special Ed Support Teacher	0	81,083	0
370-1214-611242-000-000-01-000-23-000	Adaptive Physical Educ Teacher	0	5,775	0
370-1216-611247-000-000-01-000-23-000	Sp Ed Non-Cat Preschool Teacher	0	9,000	0
370-1220-611281-xxx-000-01-000-23-000	Gifted Teacher	27,543	31,415	0
370-1220-611283-000-000-01-000-23-000	Talented Teacher	0	2,342	0
370-1410-611267-000-000-01-000-23-000	Elementary-Instr Music Teacher	0	10,627	0
370-1510-611205-000-000-01-000-23-000	Kindergarten Teacher	2,860	3,000	0
370-1510-611248-000-000-01-000-00-000	Instructional Interventionist	3,000	0	0
370-2214-611367-062-000-01-000-41-000	Staff Development Coordinator	23,314	23,355	38,744
370-2214-658201-000-000-05-000-41-000	Travel-Employee	261	1,500	600
370-2220-611351-000-000-01-000-23-000	Reading/Math Content Leader	0	6,000	0
370-2220-611353-000-000-01-000-23-000	Master Teacher	34,482	23,442	0
370-2220-611357-000-000-01-000-23-000	Instructional Coach	0	11,937	0
370-2234-612301-000-000-01-000-23-xxx	Substitute Teacher	1,854	0	0
370-2234-615052-000-000-01-000-23-000	Stipend-Inservice Participant	0	25,000	0
370-2234-624001-000-000-02-000-23-000	Tuition Reimbursement	9,700	3,600	6,000
370-2234-624013-000-000-02-000-23-000	Praxis Test Fee	6,160	1,318	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title II Teacher and Principal Training and Recruiting
Fiscal Year 2013/2014

370

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
370-2234-624017-000-000-02-000-23-000	Certification Fee	1,695	0	0
370-2234-632012-000-000-03-000-23-000	Consultant Services	0	9,000	0
370-2234-653038-000-000-05-000-23-000	Web Based Access Licenses	200	33,195	94,919
370-2234-658201-000-000-05-000-23-000	Travel-Employee	14,558	24,182	5,000
370-2234-661045-000-000-06-000-23-000	Professional Development Supplies	20,854	6,700	1,147
370-2234-661054-000-000-06-000-23-000	Subscription Expense	0	687	469
370-2252-611287-000-000-01-000-23-000	Elementary Librarian	38,935	27,000	0
370-2252-611288-000-000-01-000-23-000	Secondary Librarian	9,000	15,000	0
370-2310-633310-000-000-03-000-51-000	Financial Audit Fees	545	475	475
370-2410-611141-000-000-01-000-23-000	Principal	45,000	43,463	0
370-2420-611142-000-000-01-000-23-000	Assistant Principal	24,000	32,421	0
370-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	58,833	70,258	63,380
370-xxxx-621000-062-000-02-000-41-000	Group Insurance Expense	2,479	2,480	4,631
370-xxxx-622000-000-000-02-000-23-xxx	FICA	98	863	0
370-xxxx-622500-xxx-000-02-000-xx-xxx	Medicare Part A Expense	12,445	13,803	11,311
370-xxxx-623101-xxx-000-02-000-xx-000	Teachers Retirement	686	7,661	0
370-xxxx-626001-xxx-000-02-000-xx-xxx	Workers Comp Insurance	101	234	155
240 - Non Public				
370-2234-624013-xxx-240-08-000-23-165	Praxis Test Fee	140	0	0
370-2234-632012-xxx-240-03-000-23-240	Consultant Services	21,698	2,347	19,500
370-2234-653038-xxx-240-05-000-23-240	Web Based Access Licenses	2,500	5,200	11,000
370-2234-661045-xxx-240-06-000-23-246	Professional Development Supplies	864	20,170	4,659
370-2234-689501-xxx-240-xx-000-23-245	Non Public Travel Expense	33,235	43,403	38,415
370-2234-689503-xxx-240-08-000-23-245	Non Public Travel O/O/S	33,879	55,670	20,084
370-2234-689505-xxx-240-08-000-23-165	Tuition Reimb-Non Employee	17,216	29,834	34,400
370-2234-689507-xxx-240-08-000-23-240	Non Public Presenter	75	300	7,430
370-2234-689509-xxx-240-08-000-23-240	Non Public Attendee Stipend	6,215	35,793	22,750
370-5200-693301-xxx-240-09-000-00-000	Indirect Cost - Federal Fund	6,671	12,132	11,085
	Total Expenditures	\$1,202,610	\$1,391,150	\$1,137,454



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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 all years will be based on performance criteria.

Funding for fiscal year 2013/2014 is estimated to be \$589,103.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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.

Funding for fiscal year 2013/2014 is estimated to be \$395,118.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Paraprofessional	9	8	(1)
Clerical/Secretarial	1	1	0
Support Services Coordinator	1	1	0
Total Positions	11	10	(1)

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

410

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
410-0000-543900-000-000-00-000-00-000	Restricted Grants Direct	\$395,357	\$404,421	\$395,118
410-0000-552203-000-710-00-000-00-000	Support Transfer From Fund 110	189	0	0
	Total Revenues	\$395,546	\$404,421	\$395,118
EXPENDITURES AND OTHER USES OF FUNDS				
410-1510-611501-xxx-000-01-000-00-000	Paraprofessional	\$148,436	\$148,838	\$135,145
410-1510-613001-000-000-01-000-00-000	Paraprofessional-Extra Work	0	1,050	0
410-1510-632018-000-000-03-000-00-000	Instructional Services	2,350	8,250	8,000
410-1510-661005-000-000-06-000-00-000	Instructional Materials	1,303	2,002	3,669
410-1510-661510-000-000-06-000-00-000	Supplies-Technology Related	1,264	187	300
410-2180-661039-000-000-06-000-00-000	Parental Involvement Supplies	191	500	600
410-2214-611401-062-000-01-000-00-000	Clerical/Secretarial	22,709	22,809	22,909
410-2214-611822-062-000-01-000-00-000	Support Service Coordinator	46,409	46,975	46,975
410-2214-658201-000-000-05-000-00-000	Travel-Employee	3,111	4,000	4,000
410-2214-661050-000-000-06-000-00-000	General Office Supplies	1,462	505	500
410-2310-633310-000-000-03-000-00-000	Financial Audit Fees	90	95	95
410-2310-654035-000-000-05-000-00-000	Advertising Expense	16	100	20
410-2620-653001-000-000-05-000-00-000	Postage Expense	165	225	200
410-2720-651056-000-000-05-000-00-000	Field Trip Expense	342	2,628	3,000
410-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	17,333	19,521	19,141
410-xxxx-621000-xxx-000-02-000-00-000	Group Insurance Expense	97,235	97,133	107,356
410-xxxx-622500-xxx-000-02-000-00-000	Medicare Part A Expense	2,162	2,176	2,461
410-xxxx-623101-xxx-000-02-000-00-000	Teachers Retirement	49,908	46,548	39,926
410-xxxx-626001-xxx-000-02-000-00-000	Workers Comp Insurance	870	879	821
710 - Transfer Expense				
410-1510-621000-017-710-02-000-00-000	Group Insurance Expense	189	0	0
	Total Expenditures	\$395,546	\$404,421	\$395,118

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

The Community Development Block Grants - CDBG

The Community Development Block Grant Program was established by the Housing and Community Development Act of 1974, Title 1, Section 101-122, Public Law 93-383,88 Statue 633, 42 U.S.C. 5301-5322.

In 2011/2012 the State Department utilized these monies by funding the Louisiana Jason Stem Grant Program. The Louisiana Jason Stem Grant funding provides training to middle school science teachers to prepare Louisiana's future scientists for hurricane recovery and other mitigation circumstances.

In 2012/2013 the State Department funded the Cecil J. Picard LA 4 Early Childhood Program with CDBG funds. The 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.

In fiscal year 2013/2014, due to the uncertainty of CDBG funding, no estimates are made for the Louisiana Jason Stem Grant or the Cecil J. Picard LA 4 Early Childhood Program.

The Cecil J. Picard LA 4 Early Childhood Program funding is expected to be funded with TANF monies and tracked in Fund #240 for fiscal year 2013/2014.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Pre K Teacher	37	0	(37)
Pre K Paraprofessional	37	0	(37)
Staff Coordinator	1	0	(1)
Total Positions	75	0	(75)

Terrebonne Parish School Board
Special Revenue Funds
CDBG - LA 4
Fiscal Year 2013/2014

420

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
420-0000-545900-000-000-00-000-00-000	Restricted Grants Direct	\$0	\$2,733,461	\$0
420-0000-545900-000-385-00-000-00-000	Restricted Grants Direct	702	1,688	0
	Total Revenues	\$702	\$2,735,149	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
420-1530-611271-001-000-01-000-00000	Pre Kindergarten Teacher	\$0	\$1,007,598	\$0
420-1530-611501-001-000-01-000-00-000	Paraprofessional	0	386,986	0
420-1530-612301-000-000-01-000-00-000	Substitute Teacher	0	25,058	0
420-1530-612431-000-000-01-000-00-000	Substitute Paraprofessional	0	15,752	0
420-1530-621000-001-000-02-000-00-000	Group Insurance Expense	0	400,733	0
420-1530-622000-000-000-02-000-00-000	FICA	0	1,880	0
420-1530-622500-001-000-02-000-00-000	Medicare Part A Expense	0	18,706	0
420-1530-623101-001-000-02-000-00-000	Teachers Retirement	0	342,809	0
420-1530-623300-033-000-02-000-00-000	LA School Employees Rtmt-LSERS	0	2,386	0
420-1530-626001-001-000-02-000-00-000	Workers Compensation Insurance	0	5,820	0
420-1530-661005-000-000-06-000-00-000	Instructional Materials	0	21,017	0
420-2214-611369-062-000-01-000-00-000	Early Childhood Coordinator	0	19,716	0
420-2720-651061-000-000-05-000-00-000	Student Transportation Costs	0	485,000	0
385 - LA Jason STEM Project				
420-2231-612301-000-385-01-000-00-000	Stipend-Inservice Participant	150	0	0
420 2231-615052-000-385-01-001-00-000	Stipend-Inservice Participant	150	150	0
420-2231-622500-000-385-02-001-00-000	Medicare Part A Expense	4	2	0
420-2231-623101-000-385-02-001-00-000	Teachers Retirement	71	36	0
420-2231-626001-000-385-02-001-00-000	Workers Compensation Insurance	1	1	0
420-2231-658201-000-385-05-000-00-000	Travel-Employee	326	0	0
420-2234-661045-000-385-06-001-00-000	Professional Development Supplies	0	1,500	0
	Total Expenditures	\$702	\$2,735,149	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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 2013/2014 has been made.

Terrebonne Parish School Board
Special Revenue Funds
Miscellaneous State Grants
Fiscal Year 2013/2014

#460

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
460-0000-532900-000-102-06-000-00-000	Career & Technical Education	\$350	\$0	\$0
	Total Revenues	\$350	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
102 - Career & Technical Education - Dual Enrollment				
460-1100-656402-000-102-05-000-00-000	Career & Technical Ed Supplies	\$350	\$0	\$0
	Total Expenditures	\$350	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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.

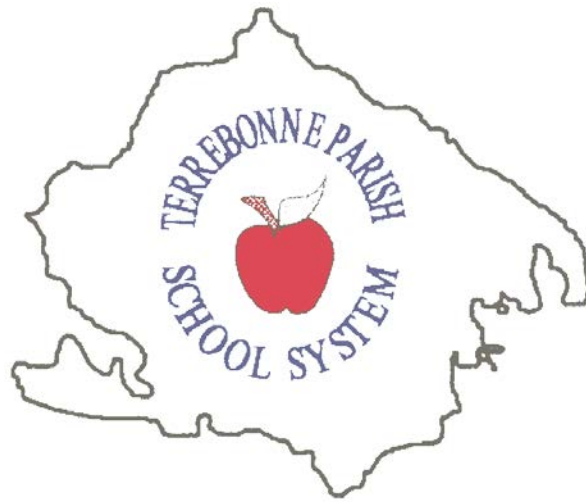
The nine schools listed are expected to participate in the 2013/2014 Child Care Program:

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
Local Billable Services
Fiscal Year 2013/2014

470

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
470-0000-517900-xxx-000-00-000-00-000	Other Activity Income	\$560,404	\$418,575	\$418,575
470-0000-519200-xxx-000-00-000-00-000	Contributions and Donations	48,255	0	0
	Total Revenues	\$608,659	\$418,575	\$418,575
EXPENDITURES AND OTHER USES OF FUNDS				
470-2410-611427-xxx-000-01-000-00-000	Part-Time Clerical	\$65,251	\$0	\$0
470-xxxx-612301-xxx-000-01-000-00-000	Substitute Teacher	555	0	0
470-xxxx-613008-xxx-000-01-000-00-000	Clerical-Extra Wrok	339	0	0
470-2620-613013-xxx-000-01-000-00-000	Extra Work-Maintenance	6,636	0	0
470-xxxx-613041-xxx-000-01-000-00-000	Teacher Extra Work	501	0	0
470-1460-613081-xxx-000-01-000-00-000	After School Program Teacher	2,609	0	0
470-2231-615051-xxx-000-01-000-00-000	Stipend-Inservice Presenter	75	0	0
470-XXXX-615052-000-000-01-000-00-000	Stipend-Inservice Participant	10,670	0	0
470-xxxx-622000-xxx-000-02-000-00-000	FICA	4,101	0	0
470-xxxx-622500-xxx-000-02-000-00-000	Medicare Part A Expense	1,231	0	0
470-xxxx-623101-xxx-000-02-000-00-000	Teachers Retirement	2,976	0	0
470-xxxx-623300-xxx-000-02-000-00-000	LA School Employees Rtmt-LSERS	1,874	0	0
470-xxxx-626001-xxx-000-02-000-00-000	Workers Comp Insurance	539	0	0
470-2234-632012-xxx-000-03-000-00-000	Consultant Services	6,560	0	0
470-2720-651056-000-000-05-000-00-000	Field Trip Expense	204	0	0
470-xxxx-658201-000-000-05-000-00-000	Travel-Employee	2,539	0	0
470-1410-661011-029-000-00-000-00-000	Instrumental Music Supplies	857	0	0
470-1100-661510-015-000-06-000-00-000	Supplies-Technology Related	48,255	0	0
030 - Technology				
470-1100-661510-006-030-06-000-00-000	Supplies-Technology Related	2,204	0	0
474 - Child Care Services				
470-1460-613052-xxx-474-01-000-00-000	Child Care Extra Work	312,469	331,282	331,282
470-1460-622000-xxx-474-02-000-00-000	FICA	531	0	0
470-1460-622500-xxx-474-02-000-00-000	Medicare Part A Expense	3,704	4,804	4,804
470-1460-623101-xxx-474-02-000-00-000	Teachers Retirement	62,907	81,164	81,164
470-1460-623300-xxx-474-02-000-00-000	LA School Employees Rtmt-LSERS	3,762	0	0
470-1460-623905-xxx-474-02-000-00-000	LA State Employee Rtmt-LASERS	483	0	0



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

**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 with fiscal year 2010/2011 Adult Education Programs are being funded through the Louisiana Community and Technical College System (LCTCS).

Funding for the Federal Adult Education Program for fiscal year 2013/2014 is estimated to be \$350,304, which includes \$259,191 for the Basic Grant, \$40,588 for the Adult and Family Literacy Grant, \$30,525 for the English Language/Civics Education Grant, and \$20,000 for Federal Leadership Grant.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Teacher	1	1	0
Paraprofessional	2	2	0
Part-time Teacher	2	2	0
Part-time Paraprofessional	2	2	0
Total Positions	7	7	0

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education
Fiscal Year 2013/2014

490

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-000-00-000-00-000	Adult Basic Education	\$187,048	\$259,191	\$259,191
490-0000-545200-000-000-00-001-00-000	Adult Basic Education-Prior Year	1,619	18,066	0
	Total Revenues	\$188,666	\$277,257	\$259,191
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-611214-042-000-01-000-00-000	Part-Time Teacher	\$22,650	\$32,133	\$36,000
490-1600-611284-042-000-01-000-00-000	Adult Education Teacher	36,991	55,318	63,739
490-1600-611501-042-000-01-000-00-000	Paraprofessional	27,409	33,353	31,417
490-1600-611517-042-000-01-000-00-000	Part-Time Paraprofessional	3,869	9,080	12,240
490-1600-613001-000-000-01-000-00-000	Paraprofessional - Extra Work	10,479	10,068	11,024
490-1600-613041-000-000-01-000-00-000	Teacher Extra Work	13,031	12,038	14,175
490-1600-621000-042-000-02-000-00-000	Group Insurance Expense	21,483	20,805	28,678
490-1600-622000-042-000-02-000-00-000	FICA	240	563	1,001
490-1600-622500-xxx-000-02-000-00-000	Medicare Part A Expense	1,527	2,130	2,430
490-1600-623101-xxx-000-02-000-00-000	Teachers Retirement	25,804	35,013	41,468
490-1600-626001-xxx-000-02-000-00-000	Workers Comp Insurance	458	613	675
490-1600-634018-000-000-04-000-00-000	System Software Maintenance	1,214	1,287	1,300
490-1600-661005-000-000-06-000-00-000	Instructional Supplies	3,125	8,535	1,084
490-1600-661510-000-000-06-000-00-000	Supplies-Technology Related	7,822	223	0
490-2216-661050-000-000-06-000-00-000	General Office Supplies	0	234	263
490-2236-658201-000-000-05-000-00-000	Travel-Employee	2,038	0	500
490-2236-658253-000-000-05-000-00-000	Travel-Out/Of/State	0	2,000	500
490-2236-661510-000-000-07-000-00-000	Supplies-Technology Related	0	22,838	0
490-2310-633310-000-000-03-000-00-000	Financial Audit Fees	0	85	85
490-2310-654035-000-000-05-000-00-000	Advertising Expense	0	563	300
490-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	8,907	12,312	12,312
490-xxxx-xxxxxx-000-000-xx-001-00-000	Prior Year Expenditures	1,619	18,066	0
	Total Expenditures	\$188,666	\$277,257	\$259,191

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

**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 2013/2014 is estimated at the prior year's allocation of \$40,588.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Part-time Teacher	1	1	0
Part-time Paraprofessional	2	2	0
Total Positions	3	3	0

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education - Adult and Family Literacy
Fiscal Year 2013/2014

490

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-100-00-130-00-000	Adult Basic Education	\$35,036	\$40,588	\$40,588
490-0000-545200-000-100-00-131-00-000	Adult Basic Education-Prior Year	707	2,417	0
	Total Revenues	\$35,743	\$43,005	\$40,588
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-611214-042-100-01-130-00-000	Part-Time Teacher	\$0	\$11,274	\$18,200
490-1600-611284-042-100-01-130-00-000	Adult Education Teacher	8,118	11,591	0
490-1600-611501-042-100-01-130-00-000	Paraprofessional	8,005	0	0
490-1600-611517-042-100-01-130-00-000	Part-Time Paraprofessional	4,638	7,742	12,240
490-1600-621000-042-100-02-130-00-000	Group Insurance Expense	7,648	2,066	0
490-1600-622000-042-100-02-130-00-000	FICA	288	1,179	759
490-1600-622500-042-100-02-130-00-000	Medicare Part A Expense	266	444	442
490-1600-623101-042-100-02-130-00-000	Teachers Retirement	3,821	2,840	4,950
490-1600-626001-042-100-02-130-00-000	Workers Comp Insurance	83	122	122
490-1600-661005-000-100-06-130-00-000	Instructional Materials	439	963	996
490-1600-661510-000-100-07-130-00-000	Supplies-Technology Related	0	338	600
490-2216-661050-000-100-06-130-00-000	General Office Supplies	0	101	0
490-2236-658201-000-100-05-130-00-000	Travel-Employee	63	0	250
490-2310-654035-000-100-05-130-00-000	Advertising Expense	0	0	101
490-5200-693301-000-100-09-130-00-000	Indirect Cost - Federal Fund	1,668	1,928	1,928
490-xxxx-xxxxxx-000-100-xx-131-00-000	Prior Year Expenditures	707	2,417	0
	Total Expenditures	\$35,743	\$43,005	\$40,588

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

**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 2013/2014 is estimated at the prior year's allocation of \$30,525.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Teacher	1	1	0
Part-time Teacher	1	0	(1)
Total Positions	2	1	(1)

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

Federal Adult Education
Federal Leadership

The Federal Leadership Grant was first awarded in fiscal year 2012/2013. This Grant awarded by LCTCS shall be used (1) to establish and maintain a regional resource center to improve adult education and literacy activities in Regional Labor Market Area (RLMA) 3 which includes Assumption, Lafourche and Terrebonne parishes and (2) for professional development activities to attend LCTCS approved in-state conferences, technical assistance trainings, and meetings offered to improve instructional delivery, student services, and overall quality of adult education services.

Funding for fiscal year 2013/2014 is estimated at the prior year's allocation of \$20,000.

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2013/2014

**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 this grant has ended.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Teacher	0	0	0
Paraprofessional	0	0	0
Part-time Teacher	0	0	0
Part-time Paraprofessional	0	0	0
Total Positions	0	0	0

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education - WorkReady U Grant
Fiscal Year 2013/2014

490

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-150-00-000-00-000	Adult Basic Education	\$85,836	\$0	\$0
490-0000-545200-000-150-00-001-00-000	Adult Basic Education-Prior Year	0	14,164	0
	Total Revenues	\$85,836	\$14,164	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-611214-042-150-01-000-00-000	Part-Time Teacher	\$13,238	\$0	\$0
490-1600-611284-042-150-01-000-00-000	Adult Education Teacher	40,688	0	0
490-1600-613041-000-150-01-000-00-000	Teacher Extra Work	1,988	0	0
490-1600-621000-042-150-02-000-00-000	Group Insurance Expense	8,122	0	0
490-1600-622500-042-150-02-000-00-000	Medicare Part A Expense	789	0	0
490-1600-623101-042-150-02-000-00-000	Teachers Retirement	13,251	0	0
490-1600-626001-042-150-02-000-00-000	Workers Comp Insurance	224	0	0
490-1600-661005-000-150-06-000-00-000	Instructional Materials	1,469	0	0
490-1600-661510-000-150-xx-000-00-000	Supplies-Technology Related	0	0	0
490-2236-658201-000-150-05-000-00-000	Travel-Employee	1,981	0	0
490-2236-658253-000-150-05-000-00-000	Travel-Out/Of/State	0	0	0
490-2310-633310-000-150-03-000-00-000	Financial Audit Fees	0	0	0
490-2310-654035-000-150-05-000-00-000	Advertising Expense	0	0	0
490-5200-693301-000-150-09-000-00-000	Indirect Cost - Federal Fund	4,087	0	0
490-xxxx-xxxxxx-000-150-xx-001-00-000	Prior Year Expenditures	0	14,164	0
	Total Expenditures	\$85,836	\$14,164	\$0

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2013/2014

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 8th-12th 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 8th 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 2013/2014 is \$350,000. Projected expenditures for 2013/2014 are \$413,492. The estimated fund balance at June 30, 2014 is projected to be \$53,594.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Pre-GED/Skills Option Teacher	4	4	0
Pre-GED/Skills Option Paraprofessional	4	4	0
Total Positions	8	8	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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 \$4,582 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 2013/2014 is estimated at the prior year’s allocation of \$239,101.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Pre K Teacher	1	1	0
Pre K Paraprofessional	1	1	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
LA 4 Pre Kindergarten Program - State
Fiscal Year 2013/2014

550

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
550-0000-532400-000-000-xx-000-00-000	LA - 4	\$259,037	\$239,101	\$239,101
	Total Revenues	\$259,037	\$239,101	\$239,101
EXPENDITURES AND OTHER USES OF FUNDS				
550-1530-611271-xxx-000-01-000-00-000	Pre-Kindergarten Teacher	\$119,691	\$115,630	\$83,602
550-1530-611501-xxx-000-01-000-00-000	Paraprofessional	27,364	39,862	54,703
550-1530-621000-xxx-000-02-000-00-000	Group Insurance Expense	39,311	42,778	60,773
550-1530-622500-xxx-000-02-000-00-000	Medicare Part A Expense	1,852	2,114	1,851
550-1530-623101-xxx-000-02-000-00-000	Teachers Retirement	33,983	38,095	37,619
550-1530-626001-xxx-000-02-000-00-000	Workers Compensation Insurance	588	622	553
550-1530-653038-000-000-05-000-00-000	Software Access Licenses	6,840	0	0
550-1530-661005-000-000-06-000-00-000	Instructional Materials	23,492	0	0
550-1530-661045-000-000-06-000-00-000	Prof Development Supplies	4,168	0	0
550-1530-661510-000-000-06-000-00-000	Supplies-Technology Related	1,627	0	0
550-2214-661050-000-000-06-000-00-000	General Office Supplies	120	0	0
	Total Expenditures	\$259,037	\$239,101	\$239,101

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

**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 2013/2014 is estimated to be \$60,000.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Project Itinerant Liaison	1	1	0
Part-Time Teacher – Homeless	1	1	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Services
NCLB Title X - McKinney/Vento Homeless Assistance Act
Fiscal Year 2013/2014

560

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
560-0000-545590-000-000-xx-000-00-000	Other NCLB Programs	\$78,079	\$80,000	\$60,000
560-0000-545590-000-000-XX-001-00-000	Prior Year Funds	13,950	1,921	0
560-0000-545590-000-000-XX-002-00-000	Carry Over Funds	9,436	0	0
	Total Revenues	\$101,464	\$81,921	\$60,000
EXPENDITURES AND OTHER USES OF FUNDS				
560-1510-611214-062-000-01-000-11-000	Part-Time Teacher	\$0	\$14,200	\$18,200
560-1510-611501-xxx-000-01-000-11-000	Paraprofessional	13,080	3,314	3,374
560-1510-612431-000-000-01-000-11-000	Substitute Paraprofessional	14	280	0
560-1510-661005-000-000-06-000-11-000	Instructional Materials	0	15,312	4,514
560-1510-661052-000-000-06-000-00-000	Other Materials & Supplies	424	0	0
560-2180-611371-062-000-01-000-31-000	Project Itinerant Liaison	38,896	22,353	8,260
560-2180-653001-000-000-05-000-31-000	Postage Expense	0	264	264
560-2180-653032-000-000-05-000-31-000	Cellular Telephone Expense	424	500	500
560-2180-658201-000-000-05-000-31-000	Travel-Employee	431	833	833
560-2180-661039-000-000-06-000-31-000	Parental Involvement Supplies	0	300	300
560-2180-661050-000-000-06-000-51-000	General Office Supplies	54	1,200	1,200
560-2234-612431-000-000-01-000-00-000	Substitute Paraprofessional	21	0	0
560-2234-658201-000-000-05-000-23-000	Travel-Employee	476	1,267	1,267
560-2234-658253-000-000-05-000-00-000	Travel-Out/Of/State	1,737	0	0
560-2234-661045-000-000-06-000-23-000	Professional Development Supplies	40	150	150
560-2310-633310-000-000-03-000-51-000	Financial Audit Fees	25	25	25
560-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	4,253	4,738	4,738
560-xxxx-621000-xxx-xxx-02-000-xx-000	Group Insurance Expense	14,196	6,579	7,707
560-xxxx-622000-000-000-02-000-11-000	FICA	2	17	0
560-xxxx-622500-xxx-xxx-02-000-xx-000	Medicare Part A Expense	697	376	433
560-xxxx-623101-xxx-xxx-02-000-xx-000	Teachers Retirement	3,100	8,187	8,115
560-xxxx-626001-xxx-xxx-02-000-xx-000	Workers Comp Insurance	208	104	120
560-xxxx-xxxxxx-xxx-000-xx-001-00-000	Prior Year Expenditures	13,950	1,921	0
560-xxxx-xxxxxx-xxx-000-xx-002-00-000	Carry Over Expenditures	9,436	0	0
	Total Expenditures	\$101,464	\$81,921	\$60,000

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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 2013/2014 is estimated at ninety percent of the prior year's allocation, \$208,598.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Paraprofessional	4	4	0
Total Positions	4	4	0

Terrebonne Parish School Board
Special Revenue Funds
Federal Vocational Education
Fiscal Year 2013/2014

590

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
590-0000-545100-000-000-00-000-00-000	Career and Technical Education	\$262,810	\$261,076	\$208,598
	Total Revenues	\$262,810	\$261,076	\$208,598
EXPENDITURES AND OTHER USES OF FUNDS				
590-1300-612431-000-000-01-000-15-000	Substitute Paraprofessional	\$0	\$1,120	\$0
590-1300-632018-000-000-03-000-15-000	Instructional Services	0	200	200
590-1300-634022-000-000-03-000-15-000	Criminal History Checks	0	702	702
590-1300-653038-040-000-05-000-15-000	Web Based Access Licenses	0	14,214	14,214
590-1300-661020-000-000-06-000-15-000	Vocational Supplies	35,607	55,284	8,253
590-1300-661510-000-000-06-000-15-000	Supplies-Technology Related	36,218	26,590	10,000
590-1300-673107-000-000-07-000-15-000	Machinery-Equipment	27,301	0	0
590-1390-611501-040-000-01-000-11-000	Paraprofessional	61,480	62,062	63,020
590-1480-611272-xxx-000-01-000-15-000	JAG Teacher	5,782	0	0
590-1490-611272-xxx-000-01-000-15-000	JAG Teacher	24,187	24,722	30,298
590-1490-612301-000-000-01-000-15-000	Substitute Teacher	0.00	2,100.00	0
590-2235-612301-000-000-01-000-23-000	Substitute Teacher	21	0	0
590-2235-658201-000-000-05-000-xx-000	Travel-Employee	3,034	6,900	6,900
590-2235-658253-000-000-05-000-23-000	Travel-Out/Of/State	6,427	4,267	4,267
590-2310-633310-000-000-03-000-51-000	Financial Audit Fees	75	75	75
590-2720-651061-000-000-05-000-15-000	Student Transportation Costs	0	915	915
590-xxxx-621000-000-000-02-000-xx-000	Group Insurance Expense	39,409	38,192	42,646
590-1490-622000-000-000-02-000-15-000	FICA	1	69	0
590-xxxx-622500-xxx-000-02-000-xx-000	Medicare Part A Expense	1,212	1,313	1,353
590-xxxx-623101-xxx-000-02-000-xx-000	Teachers Retirement	21,690	21,962	25,381
590-xxxx-626001-xxx-000-02-000-xx-000	Workers Comp Insurance	366	391	374
	Total Expenditures	\$262,810	\$261,076	\$208,598

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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 2013/2014 has been made.

Terrebonne Parish School Board
Special Revenue Funds
8(g) Block Grant
Fiscal Year 2013/2014

610

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
610-0000-532200-000-144-xx-000-00-000	Education Support Fund	\$2,400	\$0	\$0
610-0000-532200-000-146-xx-000-00-000	Education Support Fund	20,000	0	0
610-0000-532200-000-154-05-000-00-000	Education Support Fund	4,165	0	0
610-0000-532200-000-168-05-000-00-000	Education Support Fund	14,007	0	0
	Total Revenues	\$40,572	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
144 - La School Turnaround Specialist				
610-2239-624001-000-144-02-000-00-000	Tuition Reimbursement	\$1,689	\$0	\$0
610-2239-658201-000-144-05-000-00-000	Travel-Employee	133	0	0
610-2239-661045-000-144-06-000-00-000	Professional Development Supplies	578	0	0
146 - Everybody Graduates				
610-1100-661005-014-146-06-000-00-000	Instructional Materials	11,225	0	0
610-2239-612301-014-146-01-000-00-000	Substitute Teacher	953	0	0
610-2239-615052-014-146-01-000-00-000	Stipend-Inservice Participant	1,586	0	0
610-2239-622000-014-146-02-000-00-000	FICA	59	0	0
610-2239-622500-014-146-02-000-00-000	Medicare Part A Expense	33	0	0
610-2239-623101-014-146-02-000-00-000	Teachers Retirement	376	0	0
610-2239-626001-014-146-02-000-00-000	Workers Compensation Insurance	10	0	0
610-2239-632012-014-146-03-000-00-000	Consultant Services	3,900	0	0
610-2239-658201-014-146-05-000-00-000	Travel-Employee	566	0	0
610-2239-658220-014-146-05-000-00-000	Travel-Counselor	1,292	0	0
154 - My Math Lab System				
610-1100-653038-000-154-05-000-00-000	Software Access Licenses	4,165	0	0
168 - Kindergarten Readiness				
610-1105-661041-000-168-06-000-00-000	Assessment Materials & Supplies	14,007	0	0
	Total Expenditures	\$40,572	\$0	\$0

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2013/2014

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 2013/2014 is estimated to be \$215,904.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Pre K Teacher	4	3	(1)
Pre K Paraprofessional	4	3	(1)
Total Positions	8	6	(2)

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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.

Effective with fiscal year 2012/2013, all expenditures related to the Gifted program will be funded and accounted for in the $\frac{3}{4}$ Cent Sales Tax Fund.

Terrebonne Parish School Board
 Special Revenue Funds
 Special Education Gifted Program
 Fiscal Year 2013/2014

650

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
650-0000-552205-000-000-00-000-00-000	Support Transfer From Fund 190	\$7,184	\$0	\$0
	Total Revenues	\$7,184	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
650-1220-661005-000-000-06-000-00-000	Instructional Materials	\$5,718	\$0	\$0
650-1220-661510-000-000-06-000-00-000	Supplies-Technology Related	1,466	0	0
	Total Expenditures	\$7,184	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

Extended School Year Program
Special Education - Act 33/34

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.

Funding for fiscal year 2013/2014 is estimated to be \$74,650.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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 was a three year pilot program.

Following the 2012/2013 Fiscal Year, this grant will no longer be funded.

Terrebonne Parish School Board
Special Revenue Funds
LA Gates Intergration Project
Fiscal Year 2013/2014

670

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
670-0000-532900-000-000-00-000-00-000	Other Restricted Revenues	\$172,138	\$45,361	\$0
670-0000-532900-000-000-00-001-00-000	Other Restricted Revenues - Prior Yr	0	12,039	0
	Total Revenues	\$172,138	\$57,400	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
670-1100-661005-000-000-06-000-00-000	Instructional Materials	19,053	5,542	0
670-1105-661510-000-000-06-000-00-000	Supplies - Technology Related	48,254	2,078	0
670-2211-611363-060-000-01-000-00-000	Coordinator-Special Area	48,285	0	0
670-2211-658201-000-000-05-000-00-000	Travel-Employee	304	500	0
670-2211-661050-000-000-05-000-00-000	General Office Supplies	0	24	0
670-2231-658201-000-000-05-000-00-000	Travel-Employee	19,287	0	0
670-2239-612301-000-000-01-000-00-000	Substitute Teacher	6,813	10,000	0
670-2239-615051-000-000-01-000-00-000	Stipend - Inservice Presenter	38	0	0
670-2239-615052-000-000-01-000-00-000	Stipend-Inservice Participant	5,439	2,000	0
670-2239-632012-000-000-03-000-00-000	Consultant Services	0	5,500	0
670-2239-658201-000-000-05-000-00-000	Travel-Employee	0	16,385	0
670-2239-661045-000-000-06-000-00-000	Professional Development Supplies	274	2,000	0
670-xxxx-621000-060-000-02-000-00-000	Group Insurance Expense	9,956	0	0
670-xxxx-622000-000-000-02-000-00-000	FICA	321	620	0
670-xxxx-622500-xxx-000-02-000-00-000	Medicare Part A Expense	814	174	0
670-xxxx-623101-xxx-000-02-000-00-000	Teachers Retirement	13,060	490	0
670-xxxx-626001-xxx-000-02-000-00-000	Workers Comp Insurance	242	48	0
670-xxxx-xxxxx-xxx-xxx-xx-001-00-000	Prior Year Expenditures	0	12,039	0
	Total Expenditures	\$172,138	\$57,400	\$0

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2013/2014

**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 with fiscal year 2010/2011, this grant is being funded through the Louisiana Community and Technical College System (LCTCS).

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 2013/2014 is estimated at the prior year's basic allocation of \$206,438.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Teacher	1	1	0
Paraprofessional	3	3	0
Total Positions	4	4	0

Terrebonne Parish School Board
Special Revenue Funds
State Adult Education
Fiscal Year 2013/2014

680

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
680-0000-532250-000-000-00-000-00-000	Adult Education	\$178,143	\$206,438	\$206,438
680-0000-519200-000-580-00-000-00-000	Contributions and Donations	6,819	4,000	0
	Total Revenues	\$184,962	\$210,438	\$206,438
EXPENDITURES AND OTHER USES OF FUNDS				
680-1600-611284-042-000-01-000-00-000	Adult Education Teacher	\$0	\$37,906	\$41,453
680-1600-611501-042-000-01-000-00-000	Paraprofessional	75,427	43,154	45,577
680-1600-661005-000-000-06-000-00-000	Instructional Materials	1,659	2,000	1,742
680-1600-661510-000-000-06-000-00-000	Supplies-Technology Related	0	0	2,445
680-1600-661510-000-000-07-000-00-000	Supplies-Technology Related	1,000	21,877	0
680-2216-611363-042-000-01-000-00-000	Coordinator-Special Area	30,311	33,293	30,346
680-2216-658201-000-000-05-000-00-000	Travel-Employee	0	275	519
680-2216-661050-000-000-06-000-00-000	General Office Supplies	0	1,200	2,000
680-2310-654035-000-000-05-000-00-000	Advertising Expense	0	5,512	6,885
680-2236-658201-000-000-05-000-00-000	Travel-Employee	0	524	1,000
680-2236-673410-000-000-07-000-00-000	Technology Hardware Equipment	4,378	0	0
680-xxxx-621000-042-000-02-000-00-000	Group Insurance Expense	38,874	31,130	40,814
680-xxxx-622500-042-000-02-000-00-000	Medicare Part A Expense	1,011	1,094	1,262
680-xxxx-623101-042-000-02-000-00-000	Teachers Retirement	25,060	28,017	31,926
680-xxxx-626001-042-000-02-000-00-000	Workers Comp Insurance	423	457	469
580 - Bayou Cane Adult Education Center				
680-1600-613001-000-580-01-000-00-000	Paraprofessional - Extra Work	1,330	1,065	0
680-1600-613041-000-580-01-000-00-000	Teacher Extra Work	4,270	2,637	0
680-1600-622000-000-580-02-000-00-000	FICA	75	230	0
680-1600-622500-000-580-02-000-00-000	Medicare Part A Expense	81	53	0
680-1600-623101-000-580-02-000-00-000	Teachers Retirement	1,040	0	0
680-1600-626001-000-580-02-000-00-000	Workers Comp Insurance	22	15	0
	Total Expenditures	\$184,962	\$210,438	\$206,438

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

Library Allotment

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

Effective with fiscal year 2009/2010, funding for the Library will be funded through a transfer from $\frac{3}{4}$ Cent Sales Tax Fund.

Funding for fiscal year 2013/2014 is \$88,800, based on the October 1, 2012 student count of 17,760 Kindergarten through 12th grade students, funded at \$5 per student.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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 2013/2014 for textbooks is based on the October 1, 2012 student count of 17,760, K-12th grade students at \$32.30 per pupil, or \$573,648.

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

In addition to the transfer from the $\frac{3}{4}$ Cent Sales Tax Fund, a State grant to fund non-public textbooks is included in this fund. The non-public textbook grant for 2013/2014 is funded in the amount of \$95,476. This State grant must be completely expended by June 30 of each year.

Projected revenues for the 2013/2014 fiscal year are \$1,106,231, which includes a \$1,009,755 transfer from the $\frac{3}{4}$ Cent Sales Tax Fund, the State grant for Non-public school textbooks for \$95,476, and lost/damaged textbooks revenues of \$1,000. Projected expenditures are estimated to be \$2,210,755 and \$95,476 for public and non-public textbooks, respectively.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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.

The official grant award notification for fiscal year 2013/2014 has been received and is \$4,111,601 which is comprised of IDEA Part B, \$2,991,935, Early Intervening Services, \$583,004, High Risk Pool, \$338,962, and Non-Public Schools, \$197,700.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

Personnel Roster			
Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Steno/Secretary	5	5	0
Part-time Clerical	1	0	(1)
Supervisor	1	1	0
Coordinator	3	2	(1)
Non Public Speech Therapist	1	1	0
Social Worker	7	7	0
Assistive Technologist	1	1	0
Autism Specialist	2	2	0
Facilitator	5	5	0
Psychologist	4	2	(2)
Nurse	3	3	0
Occupational Therapist	2	2	0
Diagnostician	1	0	(1)
Instructional Interventionist	1	0	(1)
Bus Attendant	16	16	0
Part-time Paraprofessionals	1	0	(1)
Instructional Coach	5	6	1
Total Positions	59	53	(6)

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) - Part B
Fiscal Year 2013/2014

750

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545310-000-000-xx-000-00-000	IDEA - Part B	\$5,553,176	\$4,722,459	\$3,772,639
	Total Revenues	\$5,553,176	\$4,722,459	\$3,772,639
EXPENDITURES AND OTHER USES OF FUNDS				
750-1210-612431-000-000-01-000-11-611	Substitute Paraprofessional	\$4,569	\$0	\$0
750-1210-613003-000-000-01-741-13-611	Summer Program Paraprofessional	2,285	0	0
750-1210-613042-000-000-01-741-13-611	Summer Program Teacher	6,936	0	0
750-1210-643018-000-000-04-000-24-611	Equipment Repair Service	1,560	0	0
750-1210-643045-000-000-04-000-51-611	Maintenance Agreement	0	700	700
750-1210-653038-000-000-05-000-24-611	Web Based Access Licenses	36,117	10,000	5,800
750-1210-658201-000-000-05-000-11-611	Travel-Employee	101	200	0
750-1210-661005-000-000-06-000-11-611	Instructional Materials	0	139,940	2,000
750-1210-661005-000-000-06-741-13-611	Instructional Materials	0	400	0
750-1210-661060-000-000-06-000-51-611	Equipment Repair Parts	0	240	120
750-1210-661510-000-000-06-000-24-611	Supplies-Technology Related	14,274	72,000	2,000
750-1210-673107-000-000-07-000-11-611	Machinery-Equipment	6,989	0	0
750-1211-611501-xxx-000-01-000-11-611	Paraprofessional	253,682	0	0
750-1211-611517-xxx-000-01-000-11-611	Part-Time Paraprofessional	3,706	6,120	0
750-1211-613003-000-000-01-741-13-611	Summer Program Paraprofessional	0	2,464	0
750-1211-613042-000-000-01-741-13-611	Summer Program Teacher	0	6,650	0
750-1460-661005-000-000-06-741-13-611	Instructional Materials	0	400	0
750-2130-612425-000-000-01-000-51-611	Substitute Health Nurse	0	2,940	0
750-2130-658201-000-000-05-000-51-611	Travel-Employee	2,458	3,250	3,250
750-2130-661048-000-000-06-000-51-611	Health Supplies	10,171	12,820	1,000
750-2132-633523-000-000-03-000-51-611	Medical Services	0	500	250
750-2134-611841-xxx-000-01-000-51-611	Health Nurse	59,989	87,652	102,271
750-2134-611843-032-000-01-000-51-611	Part Time School Nurse	17	1,820	0
750-2134-613017-000-000-01-741-13-611	Nursing Assistant-Extra Work	0	1,500	0
750-2134-613057-000-000-01-000-51-611	Nurse - Extra Work	7,306	1,500	0
750-2140-611401-063-000-01-000-51-611	Clerical/Secretarial	59,768	41,064	41,607

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) - Part B
Fiscal Year 2013/2014

750

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
750-2140-611403-063-000-01-000-51-611	Student Data Clerk	21,304	2,230	0
750-2140-611425-063-000-01-000-51-611	Microfilm Clerk	17,684	20,761	20,904
750-2140-611427-063-000-01-000-51-611	Part-Time Clerical	0	4,658	0
750-2140-612423-000-000-01-000-21-611	Substitute Social Worker	0	15,568	0
750-2140-643042-000-000-04-000-21-611	Electronic Filing Maintenance	1,710	1,710	1,710
750-2140-643045-000-000-04-000-24-611	Maintenance Agreement	875	875	875
750-2140-644234-000-000-04-000-11-611	Equipment Rental	0	250	250
750-2140-653032-000-000-05-000-21-611	Cellular Telephone Expense	424	525	525
750-2140-655001-000-000-05-000-21-611	Forms Printing	2,949	15,000	5,000
750-2140-658201-000-000-05-000-21-611	Travel-Employee	8,716	23,505	13,000
750-2140-661041-000-000-06-000-21-611	Assessment Materials/Supplies	13,718	24,800	1,000
750-2140-661510-000-000-06-000-24-611	Supplies-Technology Related	0	171,000	350
750-2142-611325-063-000-01-000-21-611	Psychologist	195,904	261,623	224,091
750-2144-611333-063-000-01-000-21-611	Autism Specialist	83,896	91,116	90,977
750-2145-611331-063-000-01-000-21-611	Educational Diagnostician	155,594	114,340	148,142
750-2145-611339-063-000-01-000-41-611	Pupil Appraisal Coordinator	53,149	58,083	58,185
750-2149-611323-xxx-000-01-000-21-611	Social Worker	322,140	264,608	278,386
750-2149-632038-000-000-03-000-21-611	Contract Psychological Service	0	110,000	0
750-2150-612417-000-000-01-000-51-611	Substitute Speech Therapist	0	2,925	0
750-2150-643018-000-000-04-000-21-611	Equipment Repair Service	90	1,510	1,510
750-2150-658201-000-000-05-000-21-611	Travel-Employee	1,632	5,000	4,000
750-2150-658201-000-000-05-000-23-611	Travel-Employee	296	0	0
750-2150-658201-000-000-05-000-51-611	Travel-Employee	0	352	500
750-2152-611329-063-000-01-000-21-611	Qualified Exm/Speech Pathologist	162,320	59,663	9,270
750-2153-611337-063-000-01-000-21-611	Audiologist	17,873	21,473	21,441
750-2154-611903-xxx-000-01-000-51-611	Special Education Interpreter	27,606	0	0
750-2160-658201-000-000-05-000-51-611	Travel-Employee	1,590	1,100	500
750-2161-611321-063-000-01-000-51-611	Occupational Therapist	75,192	80,611	78,597
750-2161-633143-000-000-03-000-51-611	Occupational Therapy Fees	13,536	15,000	0
750-2166-633142-000-000-03-000-51-611	Physical Therapy Fees	51,090	60,800	46,800
750-2169-632015-000-000-03-000-51-611	Contract Mobility Training-Blind	0	125	0

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) - Part B
Fiscal Year 2013/2014

750

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
750-2170-611335-063-000-01-000-24-611	Assistive Technologist	39,176	32,946	32,101
750-2170-658201-000-000-05-000-24-611	Travel-Employee	901	400	300
750-2180-661039-000-000-06-000-31-611	Parental Involvement Supplies	0	100	0
750-2212-611112-063-000-01-000-41-611	Supervisor-Special Education	51,721	50,746	49,295
750-2212-611363-063-000-01-000-41-611	Coordinator-Special Area	84,297	59,895	72,159
750-2212-611373-063-000-01-000-11-611	Facilitator-Special Area	381,717	230,878	194,314
750-2212-611401-063-000-01-000-51-611	Clerical/Secretarial	31,952	30,973	31,104
750-2212-613071-000-000-01-000-41-611	Coordinator - Extra Work	163	0	0
750-2212-613072-000-000-01-741-13-611	Summer Program Test Coordinator	0	4,040	0
750-2212-644230-000-000-04-000-51-611	Copy Equipment Rental	8,202	8,018	8,018
750-2212-658201-000-000-05-000-11-611	Travel-Employee	3,166	2,360	1,800
750-2212-658201-000-000-05-000-21-611	Travel-Employee	0	0	1,000
750-2212-658201-000-000-05-000-23-611	Travel-Employee	434	0	0
750-2212-658201-000-000-05-000-41-611	Travel-Employee	1,116	2,330	1,090
750-2212-658201-000-000-05-000-51-611	Travel-Employee	343	300	500
750-2212-661050-000-000-06-000-51-611	General Office Supplies	2,940	10,000	1,000
750-2212-661054-000-000-06-000-41-611	Subscription Expense	0	589	589
750-2212-661510-000-000-06-000-24-611	Supplies-Technology Related	1,685	44,000	3,000
750-2220-613072-000-000-01-741-13-611	Summer Program Test Coordinator	691	0	0
750-2232-612301-000-000-01-000-23-611	Substitute Teacher	2,599	1,118	600
750-2232-612431-000-000-01-000-23-611	Substitute Paraprofessional	361	0	0
750-2232-615052-000-000-01-000-23-611	Stipend-Inservice Participant	8,986	0	0
750-2232-632012-000-000-03-000-23-611	Consultant Services	6,875	5,000	0
750-2232-658201-000-000-05-000-23-611	Travel-Employee	25,787	26,501	1,866
750-2232-661045-000-000-06-000-23-611	Professional Development Supplies	791	24,320	400
750-2259-611423-063-000-01-000-51-611	Media Center Clerk	19,683	20,101	20,402
750-2310-633310-000-000-03-000-51-611	Financial Audit Fees	1,100	1,600	1,600
750-2620-653001-000-000-05-000-51-611	Postage Expense	215	150	150
750-2730-612453-000-000-01-000-51-611	Sub Special Ed Bus Attendant	45,200	59,630	59,630
750-2730-644234-000-000-04-000-51-611	Equipment Rental	28,080	28,080	28,080
750-2730-651052-000-000-05-000-51-611	Sp Ed Community Based Instruction	7,217	6,000	1,500

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) - Part B
Fiscal Year 2013/2014

750

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
750-2730-651061-000-000-05-000-13-611	Student Transportation Costs	1,228	0	0
750-2730-651061-000-000-05-741-51-611	Student Transportation Costs	0	1,770	0
750-2730-651353-000-000-05-000-51-611	Payments In Lieu Of Transportation	5,101	6,500	3,000
750-2731-613019-000-000-01-000-51-611	Drivers Extra Work	0	100	0
750-2731-613026-000-000-01-000-51-611	SE Bus Attendant Extra Work	0	0	100
750-2731-651056-000-000-05-000-11-611	Field Trip Expense	0	300	300
750-2732-611541-065-000-01-000-51-611	Special Education Bus Attendant	122,265	126,574	132,496
750-2732-613026-000-000-01-000-51-611	SE Bus Attendant Extra Work	1,188	2,844	2,844
750-2830-654035-000-000-05-000-51-611	Advertising Expense	120	410	410
750-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	302,091	279,686	246,983
750-xxxx-621000-xxx-000-02-xxx-xx-xxx	Group Insurance Expense	598,258	391,008	445,751
750-xxxx-622000-xxx-000-02-xxx-xx-xxx	FICA	2,657	4,161	3,734
750-xxxx-622500-xxx-000-02-xxx-xx-xxx	Medicare Part A Expense	27,469	23,716	23,781
750-xxxx-623101-xxx-000-02-xxx-xx-xxx	Teachers Retirement	485,241	372,434	401,418
750-xxxx-623300-xxx-000-02-000-xx-xxx	LA School Emp Rtmt-LSERS	32,818	40,837	42,796
750-xxxx-626001-xxx-000-02-xxx-xx-xxx	Workers Comp Insurance	15,292	14,302	12,813
Non-Public Allocation				
750-1210-653038-000-000-05-000-24-248	Web Based Access Licenses	37,320	5,000	0
750-1210-658201-000-000-05-000-11-248	Travel-Employee	128	272	40
750-1210-658201-000-000-05-000-23-248	Travel-Employee	0	0	0
750-1210-661005-000-000-06-000-11-248	Instructional Materials	12,209	6,750	840
750-1210-661510-000-000-06-000-24-248	Supplies-Technology Related	3,015	1,053	141
750-1214-611242-888-000-01-000-11-248	Adaptive Physical Education Tchr	4,423	5,186	4,374
750-1216-611247-888-000-01-000-11-248	Sp Ed Non-Cat Preschool Teacher	17,908	16,196	12,430
750-2130-612425-000-000-01-000-51-248	Substitute Health Nurse	0	275	0
750-2130-658201-000-000-05-000-51-248	Travel-Employee	41	145	95
750-2134-611841-888-000-01-000-51-248	Health Nurse	2,028	2,193	2,403
750-2140-658201-000-000-05-000-21-248	Travel-Employee	59	100	100
750-2144-611333-888-000-01-000-21-248	Autism Specialist	4,817	5,522	6,666
750-2150-612417-000-000-01-000-51-248	Substitute Speech Therapist	0	2,124	0

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) - Part B
Fiscal Year 2013/2014

750

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
750-2150-658201-000-000-05-000-21-248	Travel-Employee	0	70	50
750-2150-658201-000-000-05-000-51-248	Travel-Employee	371	160	275
750-2152-611301-888-000-01-000-51-248	Speech Therapist	62,117	99,990	85,366
750-2152-611304-888-000-01-000-51-248	Part-Time Speech Therapist	50,655	0	0
750-2152-611329-888-000-01-000-21-248	Qual Exm/Speech Pathologist	0	18,997	15,996
750-2160-658201-000-000-05-000-51-248	Travel-Employee	7	25	35
750-2161-611321-888-000-01-000-51-248	Occupational Therapist	1,389	1,452	3,879
750-xxxx-621000-xxx-000-02-000-xx-248	Group Insurance Expense	15,371	26,762	27,549
750-xxxx-622000-000-000-02-000-51-248	FICA	0	587	0
750-xxxx-622500-xxx-000-02-000-11-248	Medicare Part A Expense	1,377	1,791	1,273
750-xxxx-623101-xxx-000-02-000-11-248	Teachers Retirement	25,440	32,254	35,662
750-xxxx-626001-xxx-000-02-000-xx-248	Workers Comp Insurance	573	612	526
750-2232-658201-000-000-05-000-23-248	Travel-Employee	48	0	0
Early Intervening Services				
750-1100-612431-000-000-01-000-11-335	Substitute Paraprofessional	601	0	0
750-1100-661005-000-000-06-000-11-335	Instructional Materials	3,823	0	0
750-1100-661005-000-000-06-741-13-335	Instructional Materials	792	0	0
750-1110-611248-xxx-000-01-000-11-335	Instructional Interventionist	84,857	42,535	0
750-1110-611501-xxx-000-01-000-11-335	Paraprofessional	285,110	0	0
750-1110-661005-000-000-06-000-11-335	Instructional Materials	0	26,915	0
750-1110-661510-000-000-06-000-24-335	Supplies-Technology Related	0	26,000	0
750-1130-611501-xxx-000-01-000-11-335	Paraprofessional	16,094	0	0
750-1460-613003-000-000-01-741-13-335	Summer Program Paraprofessional	9,140	0	0
750-1460-613042-000-000-01-741-13-335	Summer Program Teacher	27,743	0	0
750-1470-613003-000-000-01-741-13-335	Summer Program Paraprofessional	0	9,500	0
750-1470-613042-000-000-01-741-13-335	Summer Program Teacher	0	26,600	0
750-1480-611248-xxx-000-01-000-11-335	Instructional Interventionist	69,918	0	0
750-1480-611501-xxx-000-01-000-11-335	Paraprofessional	46,471	0	0
750-2110-611327-063-000-01-000-21-335	Behavior Interventionist	0	0	29,202
750-2140-658201-000-000-05-000-21-335	Travel-Employee	272	300	100

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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 official grant award has not been received, the JAG Aim High! Program is not budgeted for fiscal year 2013/2014

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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 (PBIS).

Due to the uncertainty of funding, no estimate for fiscal year 2013/2014 has been made.

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Postive Behavior Intervention Support
Fiscal Year 2013/2014

750

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-227-xx-000-00-000	Other Special Ed Programs	\$2,094	\$5,000	\$0
	Total Revenues	\$2,094	\$5,000	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-2232-612301-000-227-01-000-00-000	Substitute Teacher	\$774	\$1,900	\$0
750-2232-615052-000-227-01-000-00-000	Stipend-Inservice Participant	600	0	0
750-2232-622000-000-227-02-000-00-000	FICA	40	106	0
750-2232-622500-000-227-02-000-00-000	Medicare Part A Expense	19	28	0
750-2232-623101-000-227-02-000-00-000	Teachers Retirement	174	407	0
750-2232-626001-000-227-02-000-00-000	Workers Comp Insurance	5	9	0
750-2232-658201-000-227-05-000-00-000	Travel-Employee	108	2,050	0
750-2232-658201-000-227-05-000-23-611	Travel-Employee	0	0	0
750-2232-661045-000-227-06-000-00-000	Professional Development Supplies	0	500	0
750-2232-661047-000-227-06-000-00-000	Instructional Improvement Supplies	373	0	0
	Total Expenditures	\$2,094	\$5,000	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

**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.

Funding for fiscal year 2013/2014 is estimated to be \$338,962.

Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Teacher	1	1	0
Paraprofessional	8	8	0
Part time Paraprofessional	1	1	0
Part time Nurse	1	1	0
Total Positions	11	11	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

Special Education-Grants to State
SALSA – SLPC Leadership Academy

The goal of the Louisiana Department of Education SALSA allocation is to have one or more SLP leaders per LEA.

The purpose of these funds is to build local and statewide capacity in speech-language (SLPs) who serve as SLP leaders in their LEAs. This capacity building effort will facilitate implementation of the Speech and Language Support for All Initiative, an effort designed to use SLPs to help increase student performance and improve academic outcomes through implementation of the Common Core State Standards.

No estimate for fiscal year 2013/2014 has been made.

Terrebonne Parish School Board
 Special Revenue Funds
 Special Education PL 101-476
 SLPC Leadership Academy
 Fiscal Year 2013/2014

750

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-360-xx-000-00-000	Other Special Ed Programs	\$1,134	\$0	\$0
	Total Revenues	\$1,134	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-2232-615052-000-360-01-000-00-000	Stipend-Inservice Participant	\$132	\$0	\$0
750-2232-622500-000-360-02-000-00-000	Medicare Part A Expense	1	0	0
750-2232-623101-000-360-02-000-00-000	Teachers Retirement	31	0	0
750-2232-626001-000-360-02-000-00-000	Workers Comp Insurance	1	0	0
750-2232-658201-000-360-05-000-00-000	Travel-Employee	969	0	0
	Total Expenditures	\$1,134	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2013/2014

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 through 2012; there is no budget for fiscal year 2013/2014.

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) - ARRA
Fiscal Year 2013/2014

751

Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545310-000-000-xx-000-00-000	IDEA - Part B	\$2,717	\$0	\$0
	Total Revenues	\$2,717	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
751-2232-615052-000-000-01-000-23-611	Stipend-Inservice Participant	\$2,016	\$0	\$0
751-2239-615052-000-000-01-000-23-335	Stipend-Inservice Participant	45	0	0
751-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	149	0	0
751-xxxx-622500-000-000-02-000-23-611	Medicare Part A Expense	26	0	0
751-xxxx-623101-000-000-02-000-23-xxx	Teachers Retirement	473	0	0
751-xxxx-626001-000-000-02-000-23-xxx	Workers Comp Insurance	8	0	0
	Total Expenditures	\$2,717	\$0	\$0

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2013/2014

**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 2013/2014 fiscal year budget official award has been received for \$114,053. The respective fiscal budgets for Preschool and Private Schools are \$108,375 and \$5,678.

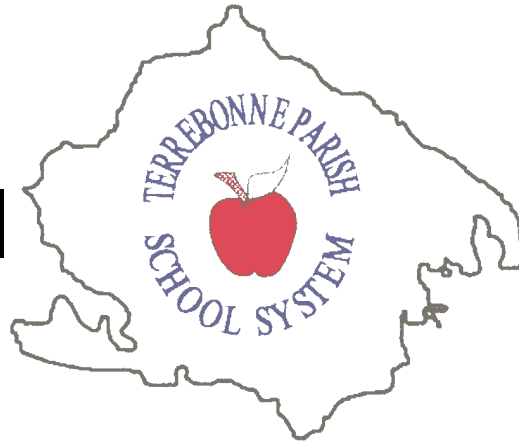
Personnel Roster

Position	Budget 2012-2013	Budget 2013-2014	Increase (Decrease)
Steno/Secretary	1	1	0
Diagnostician	0	1	1
Total Positions	1	2	1

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA)-Preschool Grant
Fiscal Year 2013/2014

760

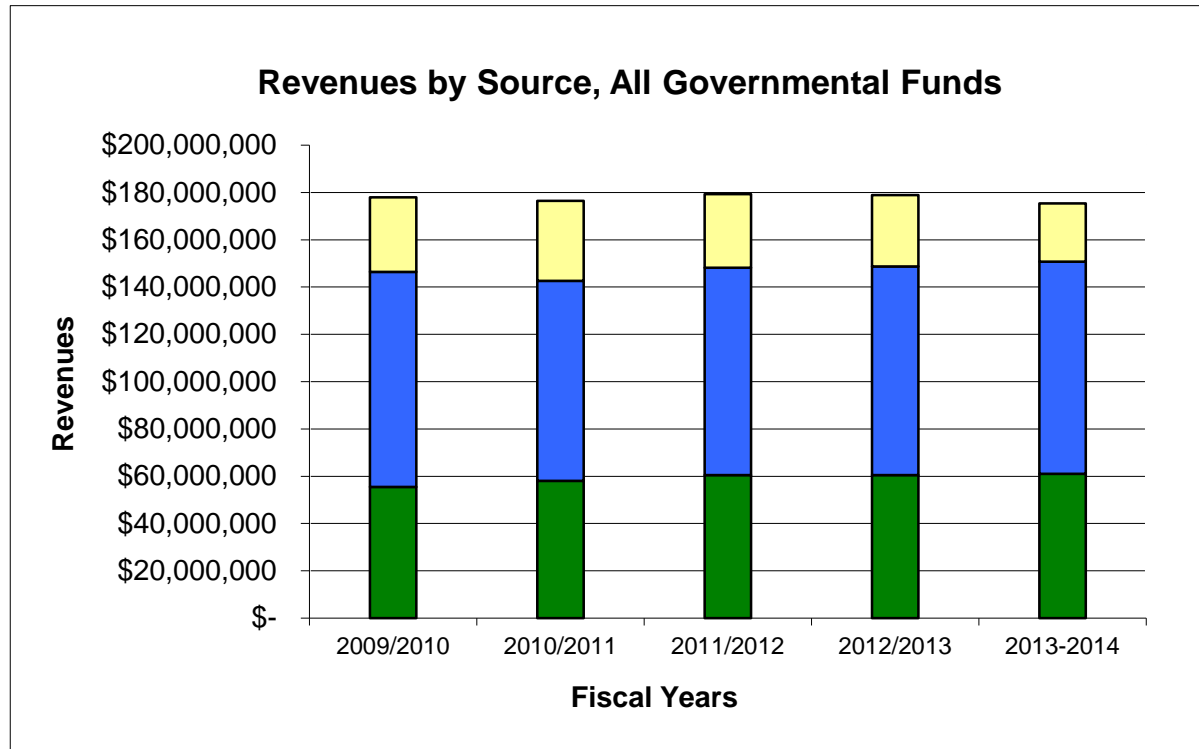
Account Number	Account Description	Actual 2011/2012	Revised Budget 2012/2013	Budget 2013/2014
REVENUE AND OTHER SOURCES OF FUNDS				
760-0000-545320-000-000-xx-000-00-000	IDEA - Preschool	\$158,183	\$146,879	\$114,053
	Total Revenues	\$158,183	\$146,879	\$114,053
EXPENDITURES AND OTHER USES OF FUNDS				
760-1210-658201-000-000-05-000-11-619	Travel-Employee	247	0	0
760-1210-661005-000-000-06-000-11-619	Instructional Materials	1,526	4,820	85
760-1210-661510-000-000-06-000-24-619	Supplies-Technology Related	0	333	111
760-1214-634022-000-000-03-000-11-619	Criminal History Checks	20	0	0
760-1216-634022-000-000-03-000-11-619	Criminal History Checks	148	0	0
760-2130-612425-000-000-01-000-51-619	Substitute Health Nurse	0	1,305	0
760-2130-658201-000-000-05-000-51-619	Travel-Employee	578	440	38
760-2134-611841-xxx-000-01-000-51-619	Health Nurse	21,630	21,953	11,474
760-2140-658201-000-000-05-000-21-619	Travel-Employee	426	255	40
760-2144-634022-000-000-03-000-21-619	Criminal History Checks	10	0	0
760-2145-611331-063-000-01-000-21-619	Educational Diagnostician	37,554	21,542	29,137
760-2150-658201-000-000-05-000-51-619	Travel-Employee	121	0	0
760-2152-634022-000-000-03-000-51-619	Criminal History Checks	318	0	0
760-2212-611363-063-000-01-000-21-619	Coordinator-Special Area	10,118	11,463	11,483
760-2212-611373-063-000-01-000-11-619	Facilitator-Special Area	5,785	10,775	0
760-2212-611401-063-000-01-000-51-619	Clerical/Secretarial	16,656	13,623	13,690
760-2212-658201-000-000-05-000-11-619	Travel-Employee	138	60	0
760-2212-658201-000-000-05-000-21-619	Travel-Employee	85	77	15
760-2232-658201-000-000-05-000-23-619	Travel-Employee	0	150	0
760-2232-661045-000-000-06-000-23-619	Professional Develop Supplies	0	625	0
760-2310-633310-000-000-03-000-51-619	Financial Audit Fees	25	30	30
760-2731-651056-000-000-05-000-51-619	Field Trip Expense	0	500	70
760-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	8,616	8,699	7,467
760-xxxx-621000-xxx-000-02-000-xx-xxx	Group Insurance Expense	19,364	17,582	15,624
760-2130-622000-000-000-02-000-51-619	FICA	0	86	0
760-xxxx-622500-xxx-000-02-000-xx-xxx	Medicare Part A Expense	1,085	961	954



Information Section

Terrebonne Parish School Board
Houma, LA

Revenues by Source, All Governmental Funds



	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014
Local Sources	\$ 55,527,776	\$ 58,065,115	\$ 60,539,381	\$ 60,455,771	\$ 61,038,281
State Sources	89,890,329	84,624,486	87,644,503	88,265,096	89,689,121
Federal Sources	<u>31,652,925</u>	<u>33,946,079</u>	<u>31,191,990</u>	<u>30,193,992</u>	<u>24,714,978</u>
Total Revenues	<u>\$ 177,071,030</u>	<u>\$ 176,635,680</u>	<u>\$ 179,375,874</u>	<u>\$ 178,914,859</u>	<u>\$ 175,442,380</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 ⁽¹⁾

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Revised 2012-2013	Proposed 2013-2014
Revenues					
Local Sources	\$ 55,527,776	\$ 58,065,115	\$ 60,539,381	\$ 60,455,771	\$ 61,038,281
State Sources	89,890,329	84,624,486	87,644,503	88,265,096	89,689,121
Federal Sources	<u>31,652,925</u>	<u>33,946,079</u>	<u>31,191,990</u>	<u>30,193,992</u>	<u>24,714,978</u>
Total Revenues	177,071,030	176,635,680	179,375,874	178,914,859	175,442,380
Expenditures					
Instructional					
Regular Programs	63,954,068	60,594,789	62,137,741	63,566,749	64,993,082
Special Education Programs	22,514,689	20,504,007	17,243,793	16,484,124	15,817,928
Career & Technical Education Programs	4,258,563	3,905,307	3,676,723	3,663,324	3,607,822
Other Instructional Programs	6,177,783	6,022,304	5,854,435	5,895,161	5,193,909
Special Programs	12,602,177	13,325,857	10,140,750	11,621,096	9,638,238
Adult /Continuing Education Programs	495,070	511,550	538,208	636,950	601,342
Support Services					
Pupil Support Services	8,452,769	7,870,026	10,467,273	10,934,489	10,060,753
Instructional Staff Services	10,703,301	10,094,549	11,316,916	11,896,563	9,744,307
General Administration	1,821,795	1,749,665	1,821,365	1,905,745	1,899,012
School Administration	8,293,911	8,156,126	8,658,752	8,969,558	8,955,312
Business Services	1,843,630	1,730,036	1,738,855	1,820,950	1,863,368
Plant Operation & Maintenance	12,454,391	11,701,504	11,466,528	12,172,766	12,373,335
Student Transportation Services	9,013,170	9,038,757	9,591,704	9,983,713	10,250,368
Central Services	1,342,575	1,291,423	1,355,760	1,333,922	1,597,362
Child Nutrition Program	10,166,726	10,494,880	10,661,546	11,012,365	11,620,236
Community Service Operations	2,704	1,600	196	-	-
Facility Acquisition & Construction Services	1,943,894	843,705	49,295	24,400	1,435,000
Debt Service	<u>130,969</u>	<u>185,047</u>	<u>216,925</u>	<u>216,925</u>	<u>216,925</u>
Total Expenditures	176,172,185	168,021,132	166,936,765	172,138,800	169,868,299
Other Financing Sources (Uses)					
Other Sources of Funds	16,016,656	16,650,876	17,090,241	17,026,650	16,569,086
Other Uses of Fund	<u>(17,454,862)</u>	<u>(24,254,092)</u>	<u>(29,384,397)</u>	<u>(32,167,364)</u>	<u>(26,482,020)</u>
Total Other Financing Sources (Uses)	(1,438,206)	(7,603,216)	(12,294,156)	(15,140,714)	(9,912,934)
Net Change in Fund Balance	(539,361)	1,011,332	144,953	(8,364,655)	(4,338,853)
Beginning Fund Balance	23,169,507	22,630,146	23,641,478	23,786,431	15,421,776
Ending Fund Balance	<u>\$ 22,630,146</u>	<u>\$ 23,641,478</u>	<u>\$ 23,786,431</u>	<u>\$ 15,421,776</u>	<u>\$ 11,082,923</u>

⁽¹⁾ 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 ⁽¹⁾

	<u>Actual</u> <u>2009-2010</u>	<u>Actual</u> <u>2010-2011</u>	<u>Budget</u> <u>2011-2012</u>	<u>Budget</u> <u>2012-2013</u>	<u>Proposed</u> <u>2013-2014</u>
Salaries	\$ 108,881,975	\$ 98,501,008	\$ 94,283,670	\$ 92,008,938	\$ 87,969,269
Benefits	41,561,392	46,141,480	50,211,619	51,179,742	55,593,592
Services	10,271,849	9,921,372	8,899,921	9,857,283	9,968,759
Materials & Supplies	12,802,338	11,775,678	12,542,169	17,787,574	15,166,499
Property	2,072,905	1,031,243	639,388	827,614	731,080
Debt Service & Miscellaneous	581,726	650,354	359,998	482,792	439,099
Other Uses of Funds	<u>17,454,862</u>	<u>24,254,091</u>	<u>29,384,398</u>	<u>32,167,364</u>	<u>26,482,020</u>
 Total Expenditures	 <u>\$ 193,627,047</u>	 <u>\$ 192,275,226</u>	 <u>\$ 196,321,163</u>	 <u>\$ 204,311,307</u>	 <u>\$ 196,350,318</u>

⁽¹⁾ 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

	Revised Budget <u>2012-2013</u>	Original Budget <u>2013-2014</u>	Projected Budget <u>2014-2015</u>	Projected Budget <u>2015-2016</u>	Projected Budget <u>2016-2017</u>
Revenue					
Local Sources	\$ 17,438,289	\$ 17,789,413	\$ 18,019,998	\$ 18,329,998	\$ 18,479,998
State Sources	86,706,966	88,185,791	89,689,474	91,218,898	92,774,503
Federal Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	104,145,255	105,975,204	107,709,472	109,548,896	111,254,501
Expenditures					
Salaries	64,371,238	63,358,407	64,182,066	65,016,433	65,991,680
Employee Benefits	40,352,253	44,802,653	45,378,016	45,511,503	46,161,668
Purchased Services	4,604,353	4,549,926	4,645,474	4,831,293	5,039,039
Supplies	4,873,260	4,865,410	5,021,103	5,201,863	5,415,139
Property	21,000	-	0	0	0
Debt Services and Miscellaneous	<u>143,795</u>	<u>143,795</u>	<u>143,795</u>	<u>143,795</u>	<u>143,795</u>
Total Expenditures	114,365,899	117,720,191	119,370,454	120,704,887	122,751,321
Other Sources of Funds	15,028,550	15,055,550	15,112,400	15,203,500	15,333,650
Other Uses of Funds	<u>(6,421,502)</u>	<u>(4,926,441)</u>	<u>(2,950,000)</u>	<u>(3,500,000)</u>	<u>(3,500,000)</u>
Total Other Sources (Uses)	8,607,048	10,129,109	12,162,400	11,703,500	11,833,650
Net Change in Fund Balance	(1,613,596)	(1,615,878)	501,418	547,509	336,830
Fund Balance					
Beginning	9,086,979	7,473,383	5,857,505	6,337,923	6,885,432
Ending Fund Balance					
Unassigned	<u>7,473,383</u>	<u>5,857,505</u>	<u>6,337,923</u>	<u>6,885,432</u>	<u>7,222,262</u>
Total Ending Fund Balance	<u>\$ 7,473,383</u>	<u>\$ 5,857,505</u>	<u>\$ 6,337,923</u>	<u>\$ 6,885,432</u>	<u>\$ 7,222,262</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

	Revised Budget <u>2012-2013</u>	Original Budget <u>2013-2014</u>	Projected Budget <u>2014-2015</u>	Projected Budget <u>2015-2016</u>	Projected Budget <u>2016-2017</u>
Revenue					
Local Sources	\$ 1,510,416	\$ 1,718,802	\$ 1,862,758	\$ 1,916,311	\$ 1,939,307
State Sources	321,761	321,761	321,761	321,761	321,761
Federal Sources	<u>7,028,954</u>	<u>7,156,716</u>	<u>7,295,720</u>	<u>7,450,389</u>	<u>7,629,198</u>
Total Revenues	8,861,131	9,197,279	9,480,239	9,688,461	9,890,266
Expenditures					
Salaries	2,643,101	2,652,758	2,679,286	2,719,475	2,760,267
Employee Benefits	1,833,185	2,039,394	2,059,788	2,090,685	2,122,045
Purchased Services	564,039	590,887	598,569	605,153	617,256
Supplies	4,013,942	4,253,984	4,328,397	4,376,009	4,432,897
Property	248,482	280,400	298,000	252,000	267,500
Debt Services and Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	9,302,749	9,817,423	9,964,040	10,043,322	10,199,965
Other Sources of Funds	402,306	414,981	428,260	444,534	461,960
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	402,306	414,981	428,260	444,534	461,960
Net Change in Fund Balance	(39,312)	(205,163)	(55,541)	89,673	152,261
Fund Balance					
Beginning	754,945	715,633	510,470	454,929	544,602
Ending Fund Balance					
Nonspendable	<u>715,633</u>	<u>510,470</u>	<u>454,929</u>	<u>544,602</u>	<u>696,863</u>
Total Ending Fund Balance	<u>\$ 715,633</u>	<u>\$ 510,470</u>	<u>\$ 454,929</u>	<u>\$ 544,602</u>	<u>\$ 696,863</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

	Revised Budget <u>2012-2013</u>	Original Budget <u>2013-2014</u>	Projected Budget <u>2014-2015</u>	Projected Budget <u>2015-2016</u>	Projected Budget <u>2016-2017</u>
Revenue					
Local - Sales Tax	\$ 23,435,709	\$ 23,435,709	\$ 24,600,000	\$ 25,300,000	\$ 25,800,000
- Interest	<u>57,000</u>	<u>57,000</u>	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>
Total Revenues	23,492,709	23,492,709	24,658,000	25,358,000	25,858,000
Expenditures					
Salaries	12,001,250	11,761,552	12,437,975	12,624,545	13,013,281
Employee Benefits	3,277,690	3,555,253	3,731,393	3,913,609	4,051,017
Purchased Services	771,680	2,065,698	1,233,957	1,437,592	1,762,315
Supplies	26,810	34,257	456,303	513,006	434,600
Property	24,700	450,680	525,000	500,000	635,000
Debt Services and Miscellaneous	<u>142,000</u>	<u>142,000</u>	<u>142,000</u>	<u>142,000</u>	<u>142,000</u>
Total Expenditures	16,244,130	18,009,440	18,526,628	19,130,752	20,038,213
Other Uses of Funds	(9,206,098)	(5,430,718)	(5,450,000)	(5,500,000)	(5,500,000)
Net Change in Fund Balance	(1,957,519)	52,551	681,372	727,248	319,787
Fund Balance					
Beginning	4,782,034	2,824,515	2,877,066	3,558,438	4,285,686
Ending Fund Balance					
Restricted					
Salaries and Benefits	2,706,603	2,703,204	2,999,976	3,508,962	3,906,804
Technology/Construction	<u>117,912</u>	<u>173,862</u>	<u>558,462</u>	<u>776,724</u>	<u>698,669</u>
Ending Fund Balance	<u>\$ 2,824,515</u>	<u>\$ 2,877,066</u>	<u>\$ 3,558,438</u>	<u>\$ 4,285,686</u>	<u>\$ 4,605,473</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

	Revised Budget <u>2012-2013</u>	Original Budget <u>2013-2014</u>	Projected Budget <u>2014-2015</u>	Projected Budget <u>2015-2016</u>	Projected Budget <u>2016-2017</u>
Revenue					
Local - Sales Tax	\$ 17,576,782	\$ 17,576,782	\$ 18,450,000	\$ 19,000,000	\$ 19,380,000
- Interest	<u>14,000</u>	<u>41,000</u>	<u>41,000</u>	<u>42,000</u>	<u>42,000</u>
Total Revenues	17,590,782	17,617,782	18,491,000	19,042,000	19,422,000
Expenditures					
Purchased Services	1,688,193	1,133,675	1,303,268	1,686,462	1,775,365
Supplies	4,048,976	2,706,972	1,835,823	1,947,275	2,156,348
Property	533,000	0	100,000	125,000	150,000
Debt Services and Miscellaneous	<u>30,225</u>	<u>30,225</u>	<u>30,225</u>	<u>30,225</u>	<u>30,225</u>
Total Expenditures	6,300,394	3,870,872	3,269,316	3,788,962	4,111,938
Other Sources of Funds	84,539	0	0	0	0
Other Uses of Funds	<u>(15,439,481)</u>	<u>(15,053,781)</u>	<u>(15,021,468)</u>	<u>(15,041,468)</u>	<u>(15,041,468)</u>
Total Other Sources (Uses)	(15,354,942)	(15,053,781)	(15,021,468)	(15,041,468)	(15,041,468)
Net Change in Fund Balance	(4,064,554)	(1,306,871)	200,216	211,570	268,594
Fund Balance					
Beginning	7,155,713	3,091,159	1,784,288	1,984,504	2,196,074
Ending Fund Balance					
Restricted					
Instructional Programs	2,779,927	1,443,056	1,613,272	1,794,842	2,033,436
Committed					
Band Uniforms	<u>311,232</u>	<u>341,232</u>	<u>371,232</u>	<u>401,232</u>	<u>431,232</u>
Total Ending Fund Balance	<u>\$ 3,091,159</u>	<u>\$ 1,784,288</u>	<u>\$ 1,984,504</u>	<u>\$ 2,196,074</u>	<u>\$ 2,464,668</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

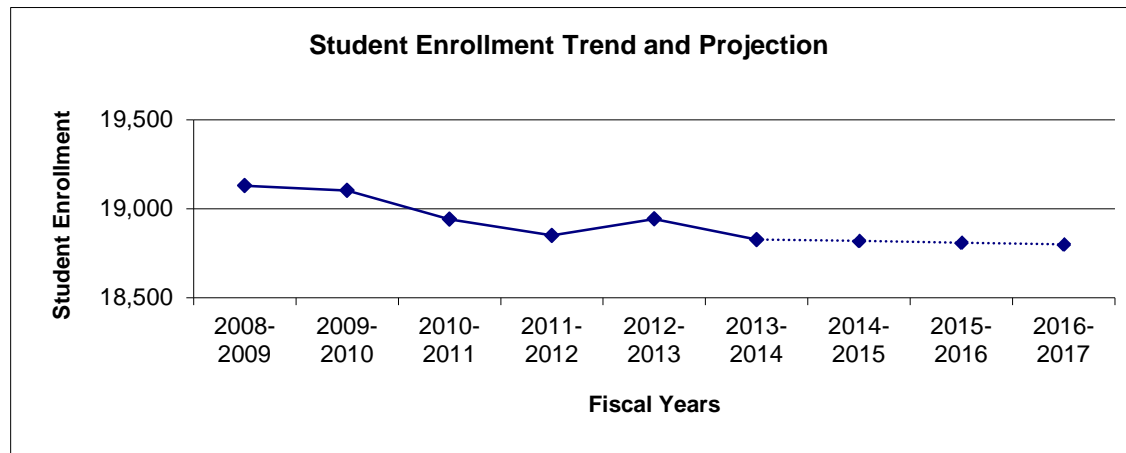
	Revised Budget <u>2012-2013</u>	Original Budget <u>2013-2014</u>	Projected Budget <u>2014-2015</u>	Projected Budget <u>2015-2016</u>	Projected Budget <u>2016-2017</u>
Revenue					
Local Sources	\$ 423,575	\$ 419,575	\$ 445,589	\$ 458,623	\$ 430,188
State Sources	1,236,369	1,181,569	1,195,748	1,206,359	1,219,629
Federal Sources	<u>23,165,038</u>	<u>17,558,262</u>	<u>18,862,658</u>	<u>19,303,697</u>	<u>19,516,038</u>
Total Revenues	24,824,982	19,159,406	20,503,995	20,968,679	21,165,855
Expenditures					
Salaries	12,837,221	10,196,552	10,896,171	11,143,112	11,217,895
Employee Benefits	5,532,129	5,196,292	5,452,827	5,576,405	5,618,842
Purchased Services	2,541,552	1,628,574	1,440,788	1,475,367	1,548,315
Supplies	4,849,294	3,305,876	2,720,747	2,756,117	2,858,411
Property	432	0	0	0	0
Debt Services and Miscellaneous	<u>165,000</u>	<u>123,079</u>	<u>146,000</u>	<u>152,000</u>	<u>159,000</u>
Total Expenditures	25,925,628	20,450,373	20,656,533	21,103,001	21,402,463
Other Sources of Funds	1,511,255	1,098,555	1,262,821	1,303,231	1,331,902
Other Uses of Funds	<u>(1,100,283)</u>	<u>(1,071,080)</u>	<u>(1,121,207)</u>	<u>(1,133,083)</u>	<u>(1,128,010)</u>
Total Other Sources (Uses)	410,972	27,475	141,614	170,148	203,892
Net Change in Fund Balance	(689,674)	(1,263,492)	(10,924)	35,826	(32,716)
Fund Balance					
Beginning	2,006,760	1,317,086	53,594	42,670	78,496
Ending Fund Balance					
Assigned	<u>1,317,086</u>	<u>53,594</u>	<u>12,670</u>	<u>78,496</u>	<u>45,780</u>
Total Ending Fund Balance	<u>\$ 1,317,086</u>	<u>\$ 53,594</u>	<u>\$ 42,670</u>	<u>\$ 78,496</u>	<u>\$ 45,780</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
Grades Pre-K through 12

<u>Fiscal Year</u>	<u>Enrollment</u>
2008-2009	19,130
2009-2010	19,103
2010-2011	18,941
2011-2012	18,850
2012-2013	18,943
2013-2014	18,827
2014-2015	18,820
2015-2016	18,810
2016-2017	18,800



Enrollment projection for 2013-2014 is based on February 1, 2013 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

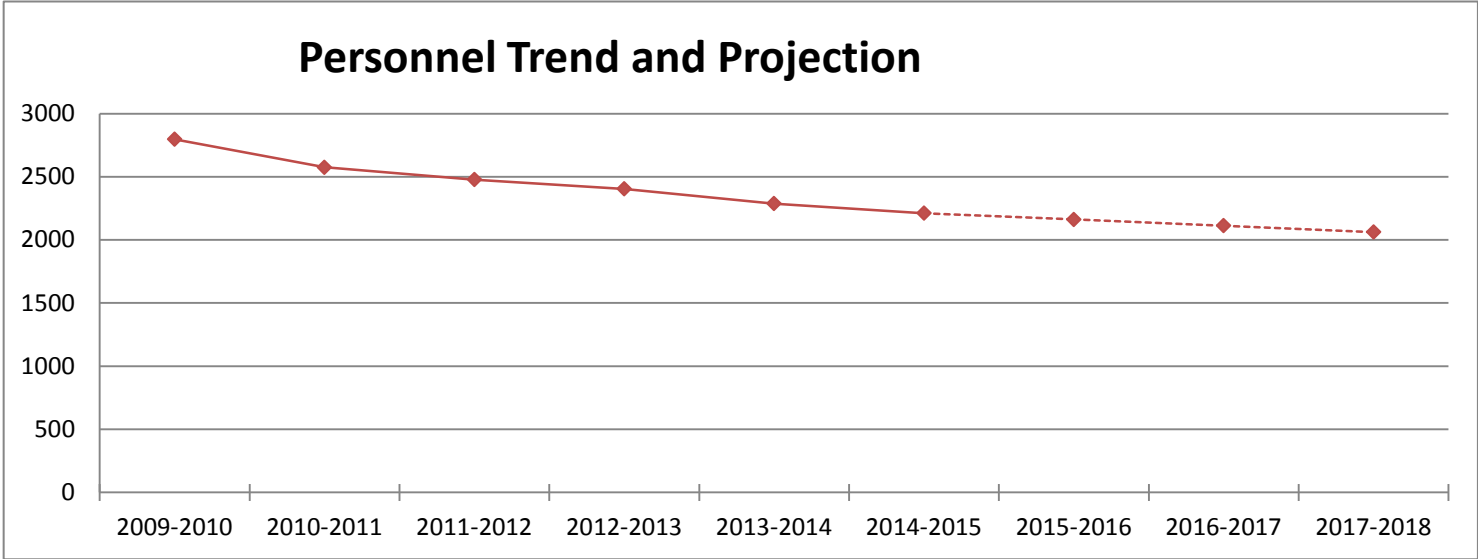
Student Enrollment Trends by School Site

School	2012- 2013	2011- 2012	2010- 2011
Acadian Elementary	847	857	877
Bayou Black Elementary	156	169	184
Boudreaux Canal	87	80	116
Bourg Elementary	513	480	464
Bourgeois, H. L. High	1045	1061	962
Broadmoor Elementary	695	685	715
Caldwell Middle	495	517	512
Coteau Bayou-Blue Elementary	763	776	755
Dularge Elementary	182	177	190
Dularge Middle	196	195	178
East Houma Elementary	364	374	346
East Street Alternative	0	0	31
Ellender High	942	949	1005
Elysian Fields Middle	412	389	414
Evergreen Jr. High	1052	1007	1082
Gibson Elementary	170	172	171
Grand Caillou Elementary	602	706	679
Greenwood Middle	150	162	154
Honduras Elementary	288	274	258
Houma Jr. High	1053	1075	1057
Lacache Middle	368	382	407
Legion Park Middle	110	138	145
Lisa Park Elementary	754	752	751
Montegut Elementary	259	243	210
Montegut Middle	568	554	557
Mulberry Elementary	957	865	865
Oaklawn Jr. High	467	427	409
Oakshire Elementary	742	772	732
Pointe-aux-Chenes Elementary	157	158	177
Andrew Price Alternative	0	0	48
School for Exceptional Children	32	24	26
Schriever Elementary	663	657	710
South Terrebonne High	1068	1084	1037
Southdown Elementary	458	487	486
Terrebonne High	986	958	1001
Upper Little Caillou Elementary	481	491	481
Village East Middle	319	339	336
West Park Elementary	244	230	215
Grand Caillou Middle	249	156	156
Juvenile Detention Center	0	0	15
Terrebonne Head Start	26	28	27
Scholarship Students	23	0	0
Total Student Enrollment	18,943	18,850	18,941

Terrebonne Parish School Board
Houma, Louisiana

Personnel Trend and Projection

<u>Fiscal Year</u>	<u>Personnel Count</u>
2009-2010	2,797
2010-2011	2,575
2011-2012	2,478
2012-2013	2,404
2013-2014	2,287
2014-2015	2,212
2015-2016	2,162
2016-2017	2,112
2017-2018	2,062



Terrebonne Parish School Board
Houma, Louisiana

Tax Burden Per Capita ⁽¹⁾
(in dollars)

Fiscal Year	Population ⁽³⁾	Property Taxes		Sales Taxes		Total Local Taxes	
		Collections	Per Capita	Collections	Per Capita	Collections	Per Capita
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	6,280,025	57	44,090,552	403	50,370,577	461
2010-2011	111,860	6,499,824	58	46,884,620	419	53,384,444	477
2011-2012	111,860	6,974,203	62	48,824,395	436	55,798,598	499
2012-2013 ⁽²⁾	111,917	7,470,491	67	48,824,395	436	56,294,886	503
2012-2013 ⁽²⁾	111,917	7,673,915	69	48,824,395	436	56,498,310	505
2013-2014 ⁽²⁾	111,917	7,673,915	69	48,824,395	436	56,498,310	505

⁽¹⁾ Includes only taxes levied by the Terrebonne Parish School District

⁽²⁾ Budgeted Data

⁽³⁾ US Census Bureau - latest information available

Terrebonne Parish School Board
Houma, Louisiana

Property Tax Rates and Tax Collections ⁽¹⁾

Tax Rates Per \$1,000 of Assessed Value			
Fiscal Year ⁽²⁾	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	6,280,025
2010-2011	3.86	5.41	6,499,824
2011-2012	3.86	5.41	6,974,203
2012-2013	3.86	5.41	7,470,491
2013-2014	3.86	5.41	7,673,915

⁽¹⁾ Does not include tax rates and tax levies from other governmental bodies.

⁽²⁾ Fiscal Years 2012-2013 and 2013-2014 reflect budgeted data rather than actual.

Terrebonne Parish School Board
Houma, LA

Assessed and Market Value of Taxable Property⁽¹⁾

Fiscal Year	Taxable Assessed Value (in dollars)	Estimated Market Value (in dollars)	Ratio of Assessed Value to Estimated Market Value
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%
2012-2013	810,700,735	8,181,589,650	9.91%
2013-2014	810,700,735	8,181,589,650	9.91%

⁽¹⁾ Information provided by Terrebonne Parish Assessor's Office
Assessments are on a calendar year basis. 2013 Assessments will be available in December 2013.

Terrebonne Parish School Board
Houma, LA

Debt Amortization Schedule

<u>Fiscal Year</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2013-2014	74,925	142,000	216,925
2014-2015	74,925	142,000	216,925
2015-2016	37,462	142,000	179,462
2016-2017	0	142,000	142,000
2017-2018	0	142,000	142,000
2018-2019	0	142,000	142,000
2019-2020	0	142,000	142,000
2020-2021	0	142,000	142,000
2021-2022	0	142,000	142,000
2022-2023	0	142,000	142,000
2023-2024	0	142,000	142,000
2024-2025	10,000,000	59,956	10,059,956
2025-2026	10,000,000	0	10,000,000
2026-2027	<u>1,460,775</u>	<u>0</u>	<u>1,460,775</u>
	21,648,087	1,621,956	23,270,043

* Annual Sinking Fund Payments are made on the three QSCB Bonds outstanding, with final Principal payments in 2024-2025, 2025-2026, and 2026-2027.

American College Test (ACT) Composite Scores ⁽¹⁾

	2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	Number	Score	Number	Score	Number	Score	Number	Score	Number	Score
Terrebonne	600	19.8	636	19.6	596	19.8	554	19.5	685	19.8
Louisiana	34,211	20.3	34,548	20.1	35,601	20.1	35,870	20.2	36,736	20.3
Nation	1,421,941	21.1	1,480,469	21.1	1,568,835	21.0	1,623,112	21.1	1,666,017	21.1

⁽¹⁾ Information provided by the Louisiana State Department of Education

Terrebonne Parish School Board
Houma, LA

Graduation Exit Exam (GEE) Results ⁽¹⁾

	2007-2008		2008-2009		2009-2010		2010-2011	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
English Language Arts (Terrebonne)								
Advanced	0.0	5	1.0	6	1.0	12	1.0	6
Mastery	7.0	79	7.0	74	14.0	165	8.0	80
Basic	46.0	501	45.0	451	48.0	554	46.0	483
Approaching Basic	28.0	307	31.0	306	24.0	280	31.0	328
Unsatisfactory	18.0	202	16.0	162	12.0	142	15.0	163
English Language Arts (State)								
Advanced	1.0	413	1.0	576	2.0	698	1.0	512
Mastery	10.0	4,375	12.0	4,611	15.0	6,156	12.0	4,901
Basic	47.0	19,888	49.0	19,284	48.0	19,298	47.0	19,909
Approaching Basic	24.0	10,149	26.0	10,333	24.0	9,622	26.0	10,903
Unsatisfactory	17.0	7,066	12.0	4,650	12.0	4,727	14.0	6,035
Math (Terrebonne)								
Advanced	8.0	82	9.0	89	11.0	122	10.0	107
Mastery	12.0	132	11.0	108	16.0	181	17.0	176
Basic	39.0	424	47.0	471	40.0	460	40.0	428
Approaching Basic	20.0	217	19.0	184	18.0	205	18.0	190
Unsatisfactory	22.0	238	14.0	142	16.0	184	15.0	157
Math (State)								
Advanced	10.0	4,032	11.0	4,419	12.0	4,713	11.0	4,695
Mastery	14.0	5,951	14.0	5,519	18.0	7,359	16.0	6,818
Basic	41.0	17,126	48.0	18,765	43.0	17,353	42.0	17,683
Approaching Basic	17.0	7,026	16.0	6,411	14.0	5,809	15.0	6,481
Unsatisfactory	19.0	7,763	11.0	4,333	13.0	5,287	16.0	6,580

⁽¹⁾ Source: Louisiana Department of Education District Achievement Level Report
Graduation Exit Exam - last exams given 2010/2011. Replaced with End-Of-Course Exams beginning 2011/2012.

Terrebonne Parish School Board
Houma, LA

End Of Course Exam (EOC) Results ⁽¹⁾

	2011-2012	
	Percent	Number
Algebra I (Terrebonne)		
Excellent	21.0	237
Good	34.0	384
Fair	25.0	285
Needs Improvement	21.0	238
Algebra I (State)		
Excellent	22.0	10,088
Good	34.0	15,328
Fair	23.0	10,466
Needs Improvement	21.0	9,511
English II (Terrebonne)		
Excellent	19.0	227
Good	42.0	498
Fair	29.0	349
Needs Improvement	10.0	118
English II (State)		
Excellent	24.0	10,371
Good	42.0	18,529
Fair	24.0	10,754
Needs Improvement	10.0	4,371
Geometry (Terrebonne)		
Excellent	18.0	198
Good	28.0	313
Fair	33.0	369
Needs Improvement	22.0	243
Geometry (State)		
Excellent	19.0	8,357
Good	30.0	13,002
Fair	31.0	13,502
Needs Improvement	19.0	8,147
Biology (Terrebonne)		
Excellent	15.0	166
Good	40.0	450
Fair	36.0	401
Needs Improvement	9.0	100
Biology (State)		
Excellent	15.0	6,520
Good	37.0	16,260
Fair	35.0	15,659
Needs Improvement	13.0	5,875

⁽¹⁾ Source: Louisiana Department of Education
End of Course Exams began with the 2011-2012 school year.

Terrebonne Parish School Board
Houma, LA

LEAP 21 Test Results ⁽¹⁾

	2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Grade 4 Math (Terrebonne)										
Advanced	4.0	71	3.0	55	6.0	88	10.0	147	9.0	135
Mastery	17.0	265	12.0	195	21.0	331	26.0	371	25.0	358
Basic	43.0	680	45.0	717	46.0	721	42.0	611	44.0	635
Approaching Basic	19.0	304	23.0	372	17.0	262	13.0	185	15.0	217
Unsatisfactory	17.0	265	16.0	264	11.0	180	9.0	133	7.0	94
Grade 4 Math (State)										
Advanced	5.0	2,669	4.0	2,212	6.0	3,362	8.0	4,280	9.0	5,049
Mastery	18.0	9,917	14.0	7,604	19.0	11,272	20.0	11,561	21.0	11,911
Basic	44.0	24,265	47.0	26,128	44.0	25,193	43.0	24,324	43.0	24,140
Approaching Basic	18.0	10,148	21.0	11,689	18.0	10,312	17.0	9,564	16.0	9,060
Unsatisfactory	14.0	7,890	15.0	8,190	13.0	7,760	12.0	6,939	10.0	5,850
Grade 8 Math (Terrebonne)										
Advanced	2.0	34	5.0	66	3.0	50	6.0	73	5.0	62
Mastery	3.0	47	5.0	68	3.0	43	5.0	69	6.0	78
Basic	43.0	636	41.0	561	41.0	604	47.0	607	49.0	608
Approaching Basic	28.0	419	28.0	375	27.0	394	23.0	290	22.0	276
Unsatisfactory	24.0	352	21.0	284	26.0	393	19.0	247	17.0	208
Grade 8 Math (State)										
Advanced	3.0	1,326	6.0	3,151	5.0	2,265	4.0	2,043	5.0	2,478
Mastery	4.0	1,997	6.0	3,047	5.0	2,516	5.0	2,433	6.0	2,713
Basic	51.0	25,017	47.0	23,114	49.0	24,163	51.0	24,326	53.0	25,888
Approaching Basic	26.0	12,805	23.0	11,381	24.0	12,129	23.0	10,847	23.0	11,509
Unsatisfactory	17.0	8,347	18.0	8,869	18.0	8,716	16.0	7,605	14.0	6,699

⁽¹⁾ Source: Louisiana Department of Education State Achievement Level Report

Terrebonne Parish School Board
Houma, LA

LEAP 21 Test Results ⁽¹⁾

	2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Grade 4 English Language Arts (Terrebonne)										
Advanced	3.0	43	3.0	56	4.0	66	6.0	92	6.0	88
Mastery	23.0	360	20.0	324	19.0	304	25.0	354	26.0	371
Basic	44.0	691	47.0	760	48.0	762	49.0	704	50.0	711
Approaching Basic	18.0	289	19.0	310	17.0	263	14.0	195	13.0	190
Unsatisfactory	13.0	202	10.0	153	12.0	185	7.0	99	5.0	76
Grade 4 English Language Arts (State)										
Advanced	4.0	2,089	4.0	2,128	5.0	3,085	6.0	3,480	6.0	3,396
Mastery	21.0	11,721	21.0	11,702	18.0	10,356	22.0	12,296	24.0	13,177
Basic	44.0	24,286	47.0	26,090	45.0	25,973	46.0	25,848	46.0	25,466
Approaching Basic	19.0	10,298	19.0	10,599	19.0	10,856	18.0	10,210	16.0	9,195
Unsatisfactory	12.0	6,502	10.0	5,304	13.0	7,602	8.0	4,807	8.0	4,729
Grade 8 English Language Arts (Terrebonne)										
Advanced	1.0	16	1.0	17	1.0	20	4.0	47	4.0	52
Mastery	11.0	170	13.0	176	10.0	147	19.0	247	18.0	221
Basic	42.0	629	45.0	615	38.0	560	41.0	529	43.0	536
Approaching Basic	33.0	494	34.0	455	39.0	576	29.0	378	28.0	349
Unsatisfactory	12.0	181	7.0	93	12.0	180	7.0	85	6.0	77
Grade 8 English Language Arts (State)										
Advanced	1.0	659	1.0	644	4.0	1,755	5.0	2,589	5.0	2,465
Mastery	13.0	6,299	14.0	7,176	15.0	7,666	20.0	9,322	19.0	9,350
Basic	43.0	21,306	47.0	23,182	42.0	20,837	42.0	19,732	43.0	21,370
Approaching Basic	32.0	15,776	30.0	14,738	30.0	15,182	27.0	12,562	26.0	12,987
Unsatisfactory	11.0	5,474	8.0	3,871	9.0	4,349	6.0	3,067	6.0	3,133

⁽¹⁾ Source: Louisiana Department of Education State Achievement Level Report

Terrebonne Parish School Board
Informational Section
Fiscal Year 2013/2014

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

Terrebonne Parish School Board
Informational Section
Fiscal Year 2013/2014

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.

School District – The combination of the schools, the geographic boundary of the school system, and/or the School Board.

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.

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Glossary of Acronyms

ACT – American College Test

ARRA – American Recovery and Reinvestment Act

ASBO – Association of School Business Officials International

BESE – Board of Elementary and Secondary Education

CCLC – Century Community Learning Centers

CCSS – Common Core State Standards

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

EIS – Early Intervening Services

ELA – English Language Arts

EOC – End-of-Course

ESL – English as a Second Language

ESYP – Extended Summer Year Program

FICA – Federal Insurance Contributions Act

FT – Full Time

FTE – Full Time Equivalent

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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

iLEAP - Integrated Louisiana Educational Assessment Program

JAG – Jobs for America’s Graduates

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

LEP – Limited English Proficient

LDOE – Louisiana Department of Education

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

LSU – Louisiana State University

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- MFP** – Minimum Foundation Program
- NBC** – National Board Certified
- 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
- PL** – Public Law
- Pre-K** – Pre-Kindergarten
- PT** – Physical Therapist
- QSCB** – Qualified School Construction Bond
- QZAB** – Quality Zone Academy Bond
- RIF** – Reduction in Force
- RS** – Revised Statues
- RTI** – Response to Intervention
- SACS** – Southern Association of Colleges and Schools
- SBB** – Student Based Budgeting
- SBLC** – School Building Level Committee
- SDE** – State Department of Education

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SIF – School Improvement Fund

SLPC - Speech-Language Pathologists Cadre

SPS –School Performance Score

SSD – Special School District

STEM – Science, Technology, Engineering and Math

STEP – Strategies to Empower People

SWPBSP – Statewide Positive Behavioral Support Project

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

