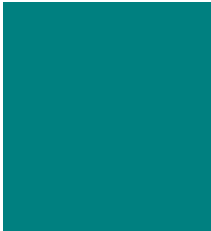
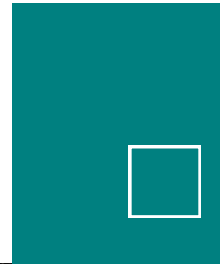


# Terrebonne Parish School Board

Houma, Louisiana 70360



teach



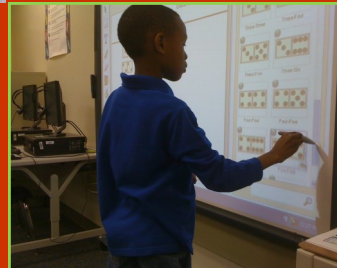
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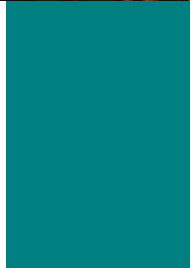
inspire



challenge



motivate



educate



prepare



support



## Annual Operating Budget

[www.tpsd.org](http://www.tpsd.org)

July 1, 2014 through June 30, 2015



**ANNUAL OPERATING BUDGET**

**of the**

**TERREBONNE PARISH SCHOOL BOARD  
Houma, Louisiana**

**For the period July 1, 2014 through June 30, 2015**

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



**TERREBONNE PARISH SCHOOL BOARD**  
**Houma, Louisiana**  
**Annual Operating Budget**  
**For the Period July 1, 2014 through June 30, 2015**

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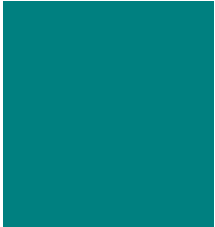
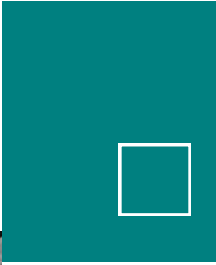
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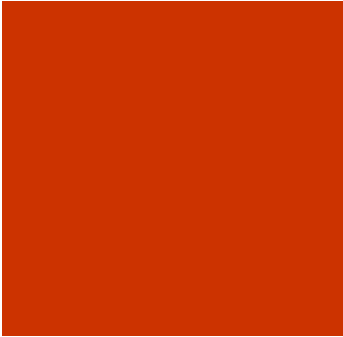
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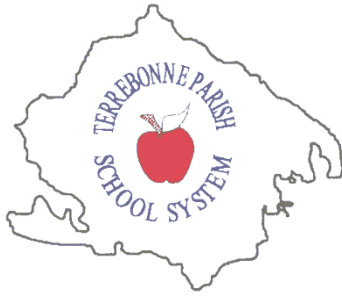
# Introductory Section



challenge







## ***Terrebonne Parish School Board***

201 Stadium Drive  
Houma, Louisiana 70360

May 26, 2014

To the Citizens of  
Terrebonne Parish, Louisiana:

The budget of the Terrebonne Parish School Board for fiscal year July 1, 2014 through June 30, 2015 is hereby submitted. The elected School Board members of Terrebonne Parish will be asked to approve this Operating Budget on July 1, 2014 at its regular School Board meeting.

A Public Hearing on the budget will be held on June 11, 2014 at the School Board Central Office to receive comments and recommendations from the public on this proposed budget before the budget resolution is approved by the School Board. Citizens of Terrebonne Parish are invited and encouraged to attend this Public Hearing.

### **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 (NCLB) 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 began implementation of Common Core State Standards (CCSS) 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 students. Financial resources and human resources are allocated to schools to assist them in meeting district and individual school goals. Each school's individual demographics and specific needs are assessed to determine basic financial and human capital requirements as well as any additional resources that may be necessary for achieving educational goals.

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 4<sup>th</sup> grade on time and on-level
- Arrive in 9<sup>th</sup> 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

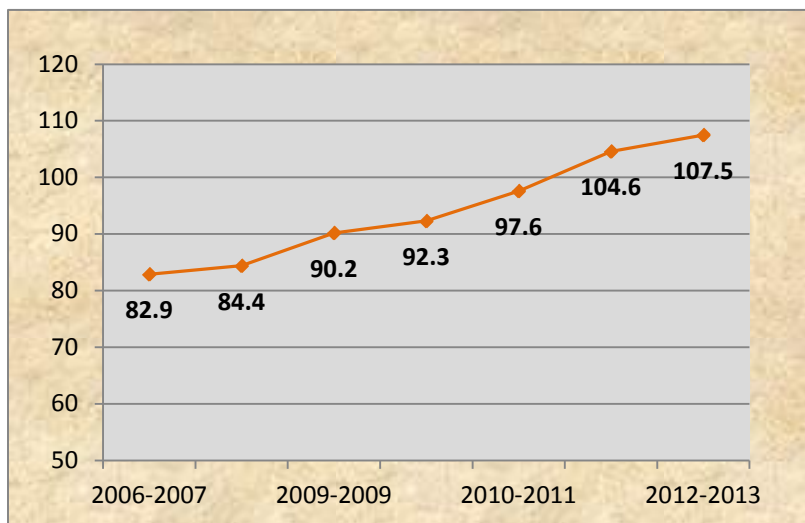
### **Educational Awards**

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. This recognition was only awarded by the State for one year and then discontinued.

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 cannot achieve the same high expectations and rigorous academic standards as schools whose student populations are not from low socioeconomic backgrounds. This recognition was only awarded by the State for one year and then discontinued.

### **Performance Measures**

Instructional leaders in Terrebonne Parish review performance data to measure and monitor student progress. The Louisiana Educational Assessment Program (LEAP) test is given each spring to all 4<sup>th</sup> and 8<sup>th</sup> grade students. The LEAP test is a high-stakes test, and students must score 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 11<sup>th</sup> 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, ACT 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.

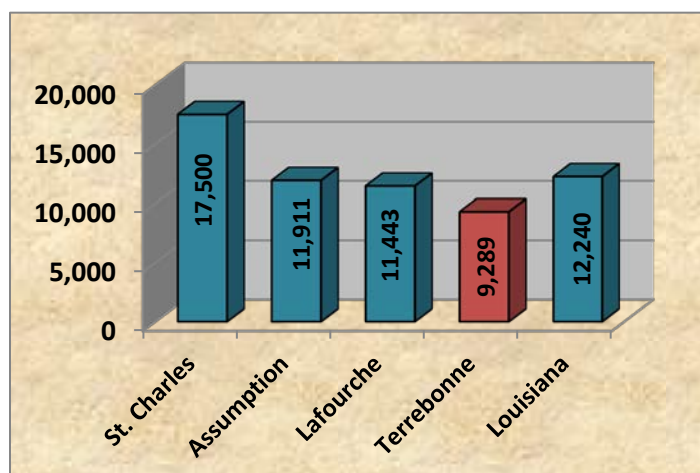
School Letter grades are assigned to each school and District Letter Grades are assigned to each district based on School Performance Scores. In school year 2012/2013, Terrebonne Parish had a District Performance Score of 107.5. The average District Performance Score in Louisiana was 101.5. Terrebonne Parish received a "B" letter grade on the District Letter Grade scale for 2012/2013, and is now ranked 18<sup>th</sup> out of 70 school districts in Louisiana in student performance.

### **Per-Pupil Expenditures**

Per-pupil expenditures are calculated by the State of Louisiana each year based on financial information reported by public school districts in the state.

The per-pupil amount is calculated based on all expenditures made by a school district during the fiscal year divided by the total student enrollment for that year.

The graph shows Terrebonne Parish School District's per-pupil expenditure for 2011/2012 in comparison with other school districts in the same geographic area, as well as with the state average.



In Fiscal Year 2011/2012, the latest comparative data available, Terrebonne Parish School District ranked 68<sup>th</sup> out of 70 public school districts in Louisiana in per-pupil expenditures

### **Partnership for Assessment of Readiness for College and Careers (PARCC)**

The Partnership for Assessment of Readiness for College and Careers (PARCC) assessment measures whether students are on track to be successful in college and/or their careers. These high-quality, computer-based K-12 assessments in Math and English Language Arts/Literacy give teachers, schools, students, and parents better information about whether students are on track in their learning and for success after high school, and tools to help teachers customize learning to meet student needs.

After a year of field-testing in certain school districts, including Terrebonne Parish, PARCC tests are scheduled to begin with the 2014-2015 school year.

## **Financial Goals and Objectives**

The development of the 2014/2015 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.

## **Budget Issues Facing the School District**

In preparing the 2014/2015 fiscal year budget, economic conditions began to show signs of improvement and recovery from the significant economic issues the school system has faced for the past five years.

Beginning in 2009, state revenues started a constant and significant decline, while expenditures continued to grow at a pace too great for existing revenues to cover. State grants were either cut significantly or eliminated altogether. Several programs previously funded by the state are now completely funded by local districts, such as National Board Certified Stipends for Teachers and Counselors, summer school and after-school remediation programs, and the transportation of non-public school students.

Also beginning in 2009, the Minimum Foundation Program (MFP) was funded at a zero-growth level. The MFP was designed to include an automatic 2.75% growth in the base per-pupil amount each year; however, due to budget constraints at the state level, that growth was eliminated. In 2014/2015, the MFP will include an amount equal to 2.75% growth in base per-

pupil funding for the first time since 2009, however language permanently including that growth factor in the MFP formula has not been reinstated.

Rates established by the Teachers' Retirement System of Louisiana (TRSL) and the Louisiana School Employees' Retirement System (LSERS) continue to increase, putting a strain on local school districts across the state. The Unfunded Accrued Liability (UAL) of the retirement systems has caused the retirement systems to continue to increase employer contribution rates. Rates for both TRSL and LSERS have almost doubled since 2009/2010. School systems across Louisiana continue to struggle with these rising rates.

During the time period from 2009/2010 through 2013/2014, Terrebonne Parish School District reduced the number of employees by over 500 through attrition.

The combination of the reduction in employees, reduced levels of maintenance and capital projects over the past several years, and a strong economic base in Terrebonne Parish has led to a more stable financial outlook for the district. However, teacher pay is still an issue locally. Average teacher pay in Terrebonne Parish ranks in the lowest one-third in the state and the lowest of regional school districts that compete for teachers.

### **Budget Process and Timeline**

The annual budget process began with a series of meetings between the school Principals, Instructional Management Staff, and the Personnel Supervisor to determine staffing requirements at each school based on the individual demographics and needs at each school. At these meetings, the Principal also addressed safety or capital issues at the school site.

Principal staffing meetings were 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 was presented to the Finance Committee at its regularly scheduled meeting of May 26, 2014.

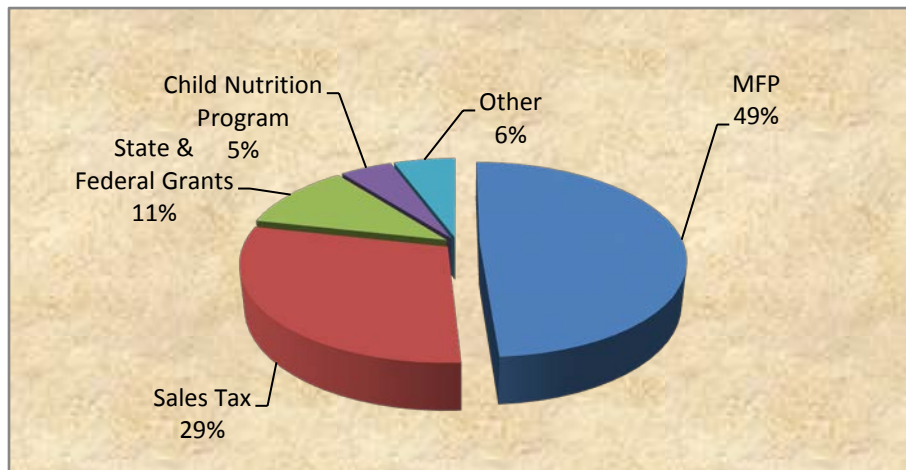
Board Member in-service meetings were held during the week of May 26 to inform Board Members of the specific contents of the budget.

A Public Hearing was held on June 11, 2014 to allow the citizens of Terrebonne Parish to participate in the budget process.

The budget was adopted on July 1, 2014.

## Summary of Revenues

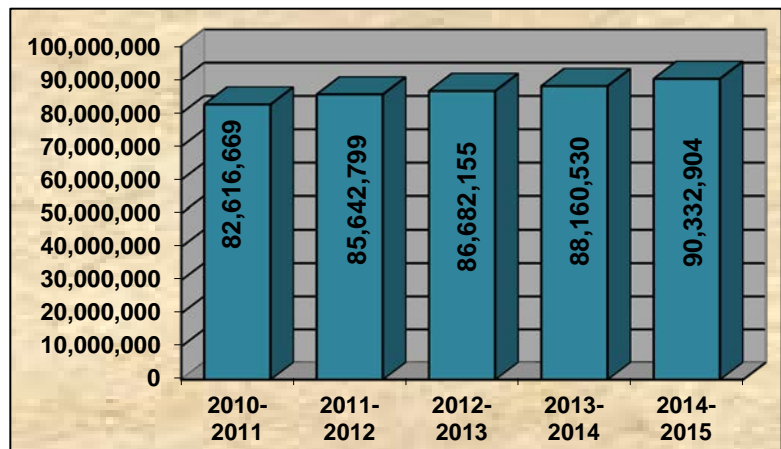
The majority of the revenues of the Terrebonne Parish School Board's budget come from the Minimum Foundation Program (MFP). Sales Tax, State and Federal Grants, and the Child Nutrition Program also provide revenues to the school system. The following chart represents the major sources of revenues for the Terrebonne Parish School Board, for all governmental funds.



## Minimum Foundation Program

The Minimum Foundation Program (MFP) is the single largest source of funding received by the Terrebonne Parish School District. The MFP accounts for approximately 49% 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 1<sup>st</sup> of each year and is adjusted for the October 1<sup>st</sup> student count in the budget year.



The MFP formula determines the State's minimum cost of educating students in Louisiana and helps to equitably allocate funds to parish and city school systems as well as Charter Schools. 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.



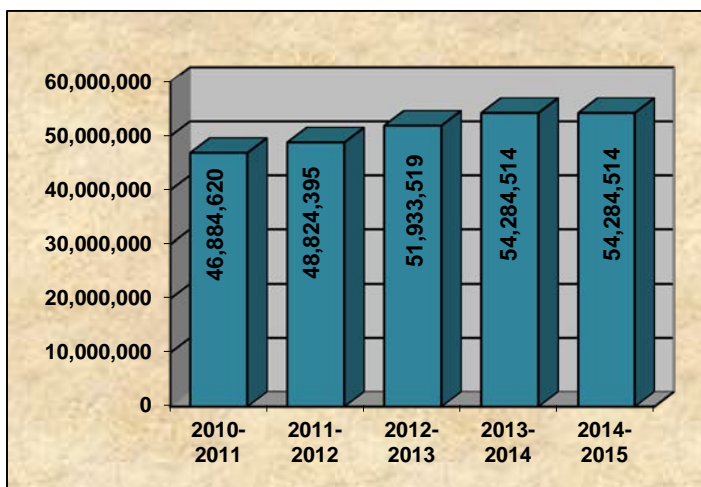
Effective with the 2014/2015 fiscal year, the growth factor of 2.75% was included in the formula proposed by BESE to the State Legislature. However, the language that would permanently add the 2.75% growth factor back into the formula was not included.

Actual MFP revenue for the last three years as well as the revised budget for 2013/2014 and the proposed budget for 2014/2015 are shown in the graph.

### Sales Tax Trends

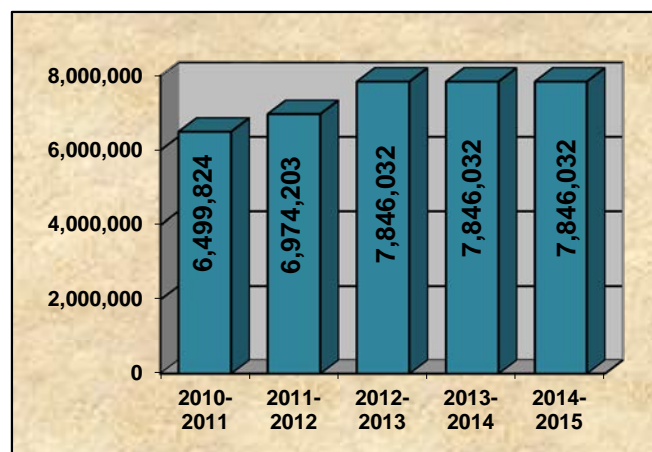
Sales Tax collections for the Terrebonne Parish School Board account for approximately 29% of total revenues. Three separate sales taxes are collected, for a total of 2.08% sales tax collected for the support of public schools in Terrebonne Parish.

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



All three sales taxes are dedicated by the voters of Terrebonne Parish for specific uses, and budgets and expenditures are made in accordance with those dedications. The combined actual revenue for the last three years and the budgeted revenues for 2013/2014 and 2014/2015 are shown in the graph.

### Property Tax Trends



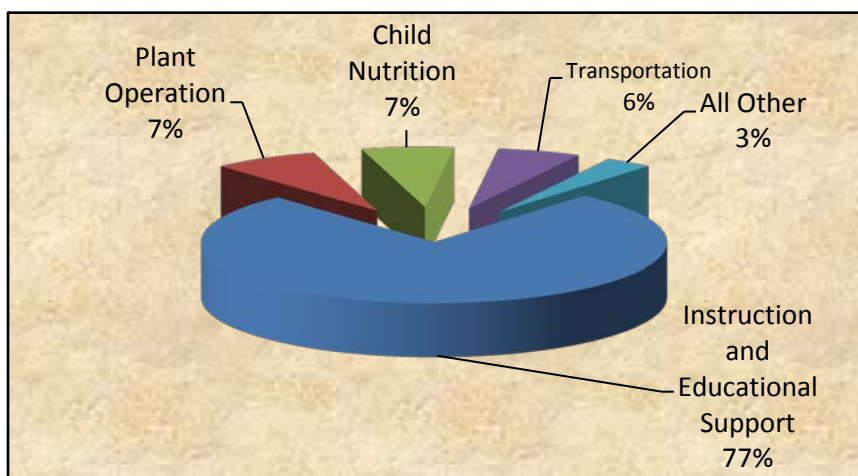
Two property taxes are collected by Terrebonne Parish School Board each year, and are assessed on a calendar year basis. Assessed values are established by the Terrebonne Parish Assessor's Office and the State Tax Commission as specified by Louisiana law.

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.

**Summary of Expenditures by Function**

Terrebonne Parish School Board spends the vast majority of all funds in the areas of Instruction and Instructional Support. The State of Louisiana requires that at least 70% of all expenditures be in the areas of Instruction and Instructional Support. Terrebonne Parish exceeds that minimum requirement every year, and in 2014/2015 the School Board has budgeted 77% of all expenditures in those two areas.



**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 summarizes 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 2013/2014	Original Budget 2014/2015
Revenues & Other Financing Sources	207,305,668	205,568,840
Expenditures & Other Financing Uses	208,936,379	207,246,964
Net Change In Fund Balance	(1,630,711)	(1,678,124)
Beginning Fund Balance	24,511,541	22,880,830
Ending Fund Balance	22,880,830	21,202,706

- The 2014/2015 operating budget takes into account the projected student enrollment, the proposed Minimum Foundation Program adopted by the Board of Elementary and Secondary Education (BESE) and submitted to the legislature for approval, and projections for both sales tax revenues as well as property tax revenues.

- Expenditures for 2014/2015 are projected based on estimated salaries and benefits of employees, the contribution rates established by the retirement systems, and the operational needs of the district.

**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 2013/2014	Original Budget 2014/2015
Revenues & Other Financing Sources	125,301,341	128,134,804
Expenditures & Other Financing Uses	125,843,866	129,360,907
Net Change In Fund Balance	(542,525)	(1,226,103)
Beginning Fund Balance	12,921,170	12,378,645
Ending Fund Balance	12,378,645	11,152,542

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

- The largest single source of revenues in the General Operating Fund is the Minimum Foundation Program (MFP). For the first time since 2009, the MFP includes an increase equal to 2.75% of the base per-pupil amount of funding.
- Changes in Salaries & Benefits include a slight increase in the number of instructional employees funded through the General Operating Fund, an increase in retirement rates as established by TRSL and LSERS, 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 2013/2014	Original Budget 2014/2015
Revenues & Other Financing Sources	9,451,847	9,387,072
Expenditures & Other Financing Uses	9,914,670	9,522,704
Net Change In Fund Balance	(462,823)	(135,632)
Beginning Fund Balance	760,680	297,857
Ending Fund Balance	297,857	162,225

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

- Revenue from the sale of meals and the Federal Reimbursement are projected to decrease slightly
- Salaries and benefits are expected to increase due to normal step progression and longevity, and an increase in retirement rates.

- Equipment purchases will be made to replace aging and broken kitchen and cooking equipment
- Total expenditures are projected to decrease slightly

### **1 Cent Sales Tax Fund**

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

	<b>Revised Budget 2013/2014</b>	<b>Original Budget 2014/2015</b>
Revenues & Other Financing Sources	27,820,365	26,070,365
Expenditures & Other Financing Uses	25,323,842	25,822,255
Net Change In Fund Balance	2,496,523	248,110
Beginning Fund Balance	4,408,336	6,904,859
Ending Fund Balance	6,904,859	7,152,969

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

- Revenues from the collection of the One Cent Sales Tax are projected to remain equal to the 2013/2014 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.
- Transfer to the General Operating Fund of \$2,000,000 to defray retirement costs.

### **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 dedicated for: Salaries & Benefits, Plant Operations & Maintenance, and Instructional Programs.

	<b>Revised Budget 2013/2014</b>	<b>Original Budget 2014/2015</b>
Revenues & Other Financing Sources	19,634,027	19,631,027
Expenditures & Other Financing Uses	22,745,177	19,124,010
Net Change In Fund Balance	(3,111,150)	507,017
Beginning Fund Balance	5,319,453	2,208,303
Ending Fund Balance	2,208,303	2,715,320

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

- Revenues from the collection of the ¾ Cent Sales Tax are projected to remain equal to the 2013/2014 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 Revenue 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 23 Special Revenue Funds: 8 State Grants and 15 Federal Grants.

	Revised Budget 2013/2014	Original Budget 2014/2015
Revenues & Other Financing Sources	25,098,088	22,345,572
Expenditures & Other Financing Uses	25,108,824	23,417,088
Net Change In Fund Balance	(10,736)	(1,071,516)
Beginning Fund Balance	1,101,902	1,091,166
Ending Fund Balance	1,091,166	19,650

**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.

**Budget Forecast & Long-Term Planning**

Although each annual budget is prepared for a specific 12-month period, most fiscal decisions will have effects that extend beyond that fiscal year. Because of this, the Superintendent and staff consider long-range plans when developing the budget. Top priorities include ensuring fiscal stability and sustainability well beyond the current fiscal year and achieving the School District’s mission into the future.

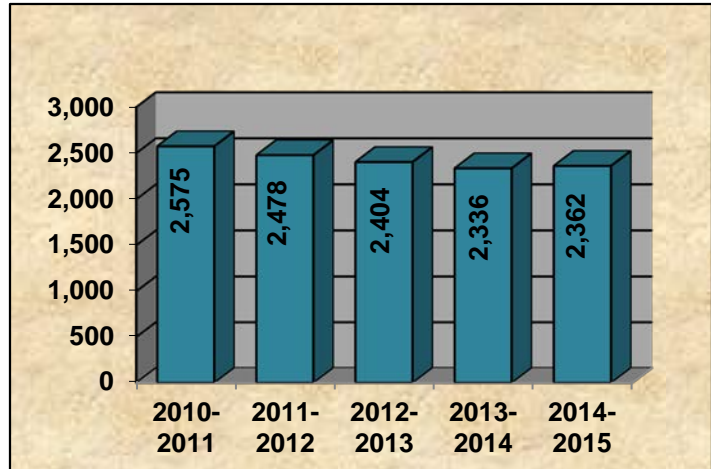
**Human Resources Trends**

Terrebonne Parish School District is the largest employer in Terrebonne Parish, with 2,362 full- and part-time employees.

Personnel staffing is changed each year in response to changing student populations and needs. Due to a change in the design of some instructional programs, and the specific needs of students and schools, personnel staffing in instructional areas is expected to increase slightly for the 2014/2015 school year.

Human capital resources are allocated to schools based on individual demographics and specific needs of the school. After meetings between school principals and the human resources supervisor, a determination is made on the staffing needs of each school for the budgeted school year. These meetings consider a school's student enrollment projections, as well as its at-risk and special education populations.

In alignment with the school district's priority of continued student achievement, approximately 75% of total employees are considered instructional, such as teachers, school administrators, school nurses, librarians, and guidance counselors. Approximately 25% are considered non-instructional employees, such as bus drivers, school food service workers, custodians, business services and clerical.

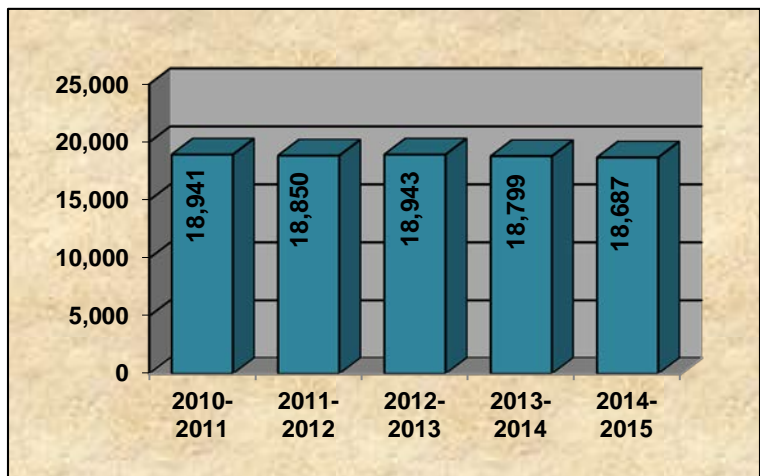


**Student Enrollment Trends**

Total projected student enrollment for the 2014/2015 school year is 18,687. The estimated enrollment includes 17,722 students in Kindergarten through 12<sup>th</sup> grade and 965 four-year-old students. This estimation is based on the actual student count on February 1, 2014.

For the past several years, enrollment in grades Pre-Kindergarten through 12 in Terrebonne Parish schools has continued to decline slightly. The initial student count projection shows a slight decrease in student enrollment for 2014/2015.

Student enrollment is forecast to continue declining slightly each year over the next 3 to 5 years. Based on a 2014 study by the South Central Planning and Development Commission on projected live births in Terrebonne Parish, the past trend of student enrollment, and the Graduation Cohort Rate, projected student enrollment in three years, in school year 2017-2018, is expected to be approximately 18,635 students.



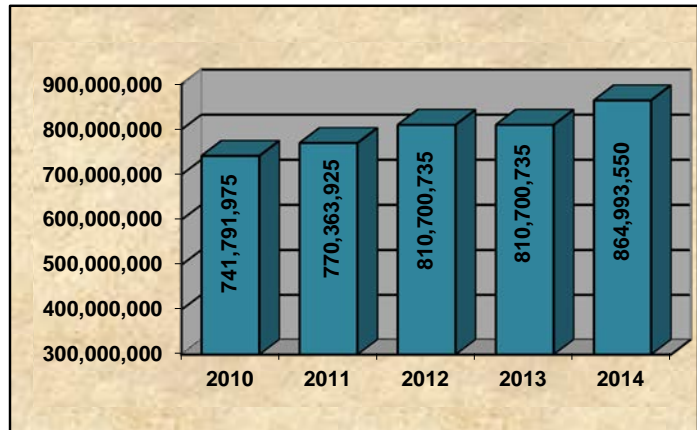
The graph illustrates student enrollment for students in Pre-Kindergarten through 12<sup>th</sup> grade for the past four years with an estimate for 2014/2015.

## 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, 2013 was \$864,993,550.

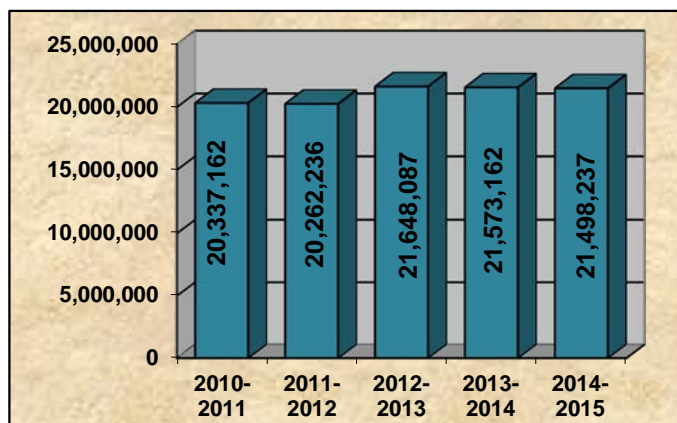


## Changes in Debt

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 were 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 were 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 were 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, 2015.

### **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 and 2013/2014 operating budgets. This award represents significant achievement in budgeting. It also represents the commitment of the School Board and Staff to meeting the highest principles of budgeting.

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Philip Martin  
Superintendent

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Rebecca Breaux  
Chief Financial Officer



# 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 2013-2014.*

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

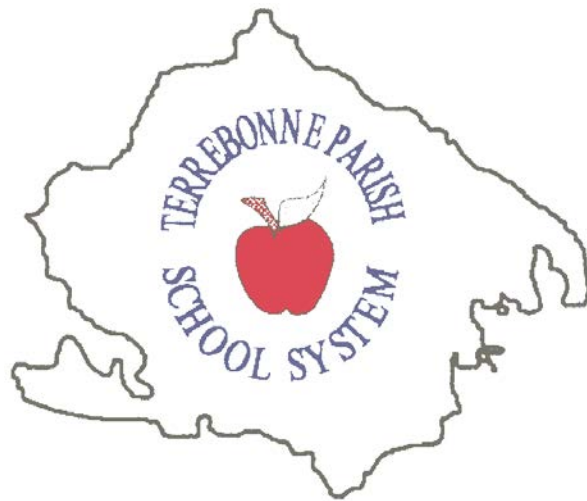


A handwritten signature in black ink, appearing to read "Ron McCulley", written over a horizontal line.

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  
Organizational Section  
Fiscal Year 2014/2015

**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  
Organizational Section  
Fiscal Year 2014/2015

**Management Staff**

Aubert, Devlin	Supervisor, Transportation/Safety
Aucoin, Mary	Supervisor, Special Education Services
Babin, Christopher	Network System Administrator
Breaux, Rebecca	Chief Financial Officer
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
Johnson, Alton	Supervisor, Child Welfare and Attendance
Marcel, Peggy	Supervisor, Federal Programs
Martin, Judith	Chief Accountant
Martin, Philip	Superintendent
Moore, Jack	Risk Manager
Prejean, Walt	Data Processing Manager
Solet, Stacey	Supervisor Elementary Education and Assessment
Vauclin, Kim	Supervisor, Child Welfare and Attendance
Walther, Monica	Supervisor, Child Nutrition Program
Yarbrough, Debra	Supervisor, Personnel
Vacant	Internal Auditor

## **BUDGET ADOPTION RESOLUTION MOTION**

### **Fiscal Year 2014/2015 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 2014/2015 fiscal year.

**TERREBONNE PARISH SCHOOL BOARD  
BUDGET ADOPTION RESOLUTION**

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

Resolution adopting operating budgets for the fiscal year beginning July 1, 2014, and ending June 30, 2015.

**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 2014-2015 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 and Chief Financial Officer 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 and Chief Financial Officer.

### **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 and Chief Financial Officer 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 and Chief Financial Officer 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 and Chief Financial Officer.
- 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, Chief Financial Officer, and Supervisor of Child Nutrition Programs 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 and Chief Financial Officer 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 and Chief Financial Officer.
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**

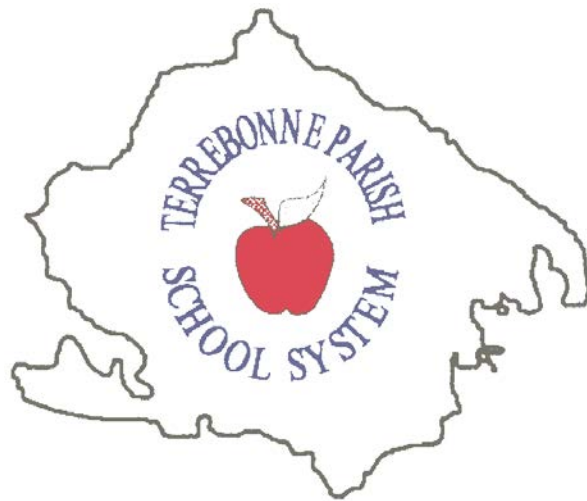
1. Board approval of projects, contracts, change orders, or expenditures will constitute authority for budget amendments and expenditure of funds.
2. The Superintendent, with notice to the Board, will have authority to authorize expenditures and budget revisions for projects costing \$5,000 or less during 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**

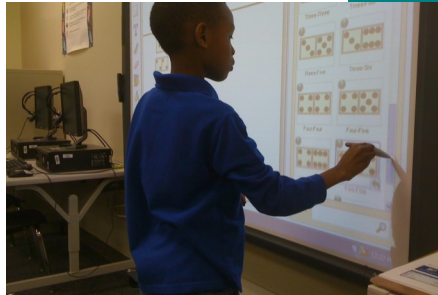
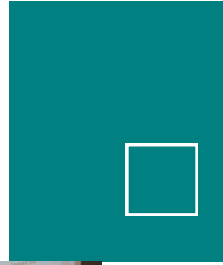
All expenditures related to debt service, with the exception of payment of loan or bond principle, interest, paying agent's fees, bank service charges, and tax collection expenses, not authorized in the Original Operating Budget, shall be submitted to the Board through the Finance Committee.

**H. INTERNAL SERVICE FUNDS**

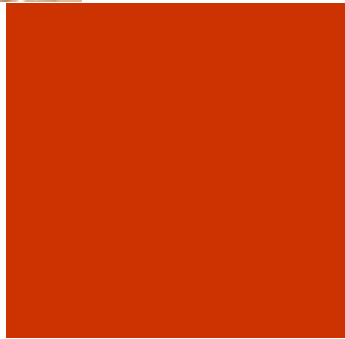
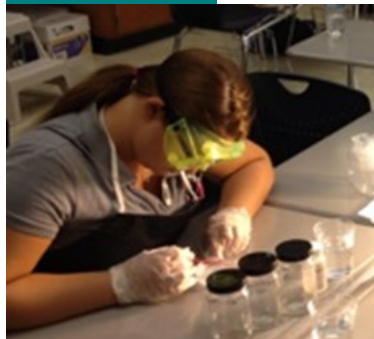
1. All expenditures of the internal service funds not authorized in the Original Operating Budget shall be submitted to the Board through the Finance Committee, accompanied by the Finance Committee's recommendation for approval or rejection.
2. The Superintendent, Chief Financial Officer, and Program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



# Organizational Section



Inspire





Terrebonne Parish School Board  
Organizational Section  
Fiscal Year 2014/2015

**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 2014-2015, Terrebonne Parish expects to educate approximately 18,687 students in Pre-K through 12<sup>th</sup> grade.



The Terrebonne Parish School District encompasses the entire geographic area of the Parish of Terrebonne. Terrebonne Parish is home to approximately 112,000 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 2014/2015

**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 Instructional Goals and Objectives**

All children in Terrebonne Parish Public Schools will:

- Enter Kindergarten ready to learn
- Be literate by 3<sup>rd</sup> grade
- Arrive in 4<sup>th</sup> grade on time and on-level
- Arrive in 9<sup>th</sup> 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 3<sup>rd</sup> graders will be literate by the end of 3<sup>rd</sup> grade**

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

State Average: (2012) – 69%

Terrebonne Parish Average: (2012) – 74%

Methods to Address:

Terrebonne Parish School Board  
Organizational Section  
Fiscal Year 2014/2015

- Response to Intervention (RTI) – Grades K – 3
- 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 8<sup>th</sup> 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 8<sup>th</sup> graders will perform at or above grade level in Math**

Measure: Percentage of 8<sup>th</sup> 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

Terrebonne Parish School Board  
Organizational Section  
Fiscal Year 2014/2015

- Positive Behavior Intervention Support (PBIS)
- 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 and Objectives**

- Provide the most accurate and timely financial information possible to Principals, Supervisors, Program Managers, the Superintendent, the Board and the community
- Ensure effective and efficient financial management in order to best support the instruction of the students, including adherence to all applicable state and federal laws
- Provide accurate budgeting, payroll, accounts payable and fund accounting information for the district to achieve and maintain the financial stability of the school system



Terrebonne Parish School Board  
Organizational Section  
Fiscal Year 2014/2015

**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 as well as the Governmental Accounting Standards Board (GASB).

**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.

**Governmental Funds**

General Operating Fund	Modified Accrual
One Cent Sales Tax Fund	Modified Accrual
¾ Cent Sales Tax Fund	Modified Accrual
Child Nutrition Program Fund	Modified Accrual
Special Revenue Funds	Modified Accrual

**Significant Revenues & Expenditures**

The largest single revenue source for the Terrebonne Parish School District is the Minimum Foundation Program (MFP) from the state. The MFP is based on a formula adopted by the Louisiana Board of Elementary and Secondary Education (BESE), which must be approved by the Louisiana Legislature annually. Minimum Foundation Program funds are about 49% of the school district's total revenues.

The second largest revenue source is local sales tax. Sales Taxes are collected on the sale of all goods purchased in the parish. Terrebonne Parish School Board levies three separate sales taxes for a total of 2.08%. All revenues from sales taxed are dedicated for specific purposes by the voters of Terrebonne Parish.

The most significant expenditures are employee salaries and benefits, which make up approximately 85% of all expenditures.

Terrebonne Parish School Board  
Organizational Section  
Fiscal Year 2014/2015

### Fund Balance Requirements

The State of Louisiana Department of Education, in its annual Fiscal Risk Assessment, has defined ranges of acceptable Fund Balance in the General Operating Fund as a percentage of current General Operating Fund revenues.

- 7.5% or more - acceptable
- 6.5% to 7.4% - good
- 5.0% to 6.4% - needs improvement
- 4.9% or less - unacceptable

Terrebonne Parish School Board constantly strives to maintain a Fund Balance in its General Operating Fund of at least 7.5% annually.

### 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 – 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 – accounts for the proceeds of a one-cent local sales tax, and the related expenditures.
3. ¾ Cent Sales Tax Fund – accounts for the proceeds of a three-quarters of one percent local sales tax, and the related expenditures.
4. Child Nutrition Program Fund – accounts for the operations of the School Board's lunch, breakfast, and summer feeding programs.

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Organizational Section  
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5. Special Revenue Funds – Twenty-three separate funds that are used to 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 a regular School Board meeting in July of each year, a budget for the General Operating Fund and each Special Revenue Fund for the fiscal year, July 1 through June 30.

**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.

**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

Terrebonne Parish School Board  
Organizational Section  
Fiscal Year 2014/2015

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. It shall be made available to the public at the School Board Central Office, 201 Stadium Drive, Houma, Louisiana between the hours of 8:00 A.M. and 4:30 P.M., Monday through Friday, excluding holidays.

**Public Hearing on the Proposed Budget**

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

**Adoption Procedures**

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

**Review by Committee**

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

Terrebonne Parish School Board  
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Fiscal Year 2014/2015

**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 Teachers' Retirement System of Louisiana (TRSL), the Louisiana School Employees' Retirement System (LSERS), and the Louisiana State 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.

**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: Property, Liability, Errors and Omissions, Faithful Performance Bonds, Fleet, and Flood.

Terrebonne Parish School Board  
Organizational Section  
Fiscal Year 2014/2015

**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. 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.

**Funding Projects**

Capital expenditures are generally funded through the portion of the One Cent Sales Tax Fund dedicated for that purpose and/or 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.

Terrebonne Parish School Board  
Organizational Section  
Fiscal Year 2014/2015

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 over the past several years.

**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 portion of the One Cent Sales Tax Fund dedicated to Capital and Construction.

The Qualified School Construction Bonds were combined with funds in the One Cent Sales Tax fund dedicated for construction to fund two construction projects: The Freshman Center at H. L. Bourgeois High School and a new Grand Caillou Middle School.

The Freshman Center at H. L. Bourgeois High School was completed and opened with the 2013/2014 school year.

Construction of a new Grand Caillou Middle School began in early 2013. The school will house 5<sup>th</sup> through 8<sup>th</sup> grade students. The school will be built on land donated to the school system for the purpose of school construction and will replace the current school, built in 1934, which has been subjected to repeated flooding. The school will open with the 2014-2015 school year.

No capital projects are budgeted for 2014/2015. However, in the long-term the School Board will have to continue to consider aging school buildings, roofs and mechanical equipment. A facility study, completed in 2004, must be updated before future plans can be developed. In addition, a revenue source will be required to implement any significant facility improvement or construction plans.

**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 the Finance Committee.

Terrebonne Parish School Board  
Organizational Section  
Fiscal Year 2014/2015

**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 available for all citizens upon request, and is available on the district's website.

**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 July 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.

**2014-2015 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.

The 2014/2015 budget process began with meetings between Principals and the Personnel Supervisor to determine the staffing requirements at each school for the 2014/2015 school year.

In February, the Superintendent met with each Department Supervisor to discuss additional budget needs for the upcoming fiscal year. The Original Proposed Budget for 2014/2015 was presented to the Finance Committee at its regularly scheduled meeting on May 26, 2014.

A public inspection copy of the budget was made available on May 27, 2014 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 May 26, 2014 to inform the school board members of changes to the budget.



Terrebonne Parish School Board  
Organizational Section  
Fiscal Year 2014/2015

A Public Hearing was held on June 11, 2014 to allow members of the public to participate in the budget process.

The final adoption of the budget was made by the Terrebonne Parish School Board at its regular meeting on July 1, 2014.

### **Budget Administration and Management Process**

After the budget has been adopted, 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.

#### **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.

Terrebonne Parish School Board  
Organizational Section  
Fiscal Year 2014/2015

**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, 2015**

**CITIZENRY**



**Terrebonne Parish  
School Board**

Executive Assistant  
to the Board

**Superintendent**

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

**Chief Financial Officer**

Supervisor of  
Personnel

Supervisor of  
Child Welfare &  
Attendance

Supervisor of  
Elementary Education/  
Assessment & Testing

Supervisor of Federal  
Programs

Supervisor of  
Secondary, Vocational  
& Adult Education

Supervisor of Special  
Education

Network Administrator

Supervisor of  
Transportation

Supervisor of Child  
Nutrition

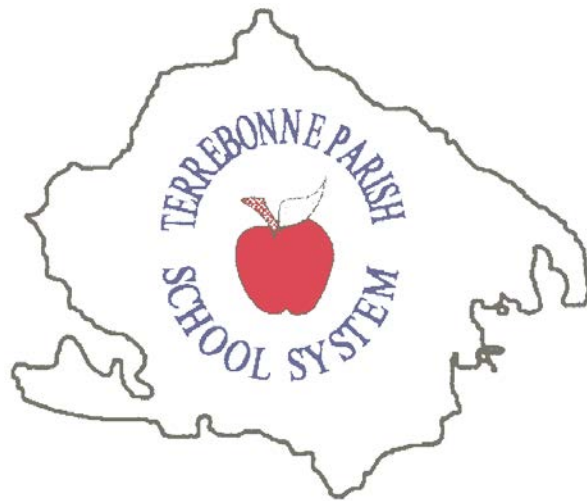
Risk Manager

Plant Operations  
Manager

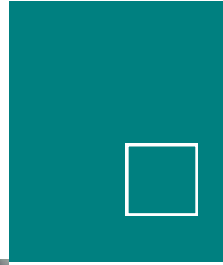
Data Processing  
Manager

Chief Accountant

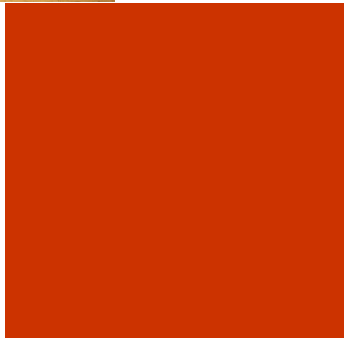
Internal Auditor



# Financial Section



Encourage





Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2014/2015

**Most Important Features**

1. An amount equal to 2.75% of base per-pupil funding was included in the MFP for 2014/2015, marking the first increase in MFP since the 2008/2009 fiscal year. However, the 2014-2015 MFP funding formula approved by BESE and submitted to the Legislature did not include language reinstating the 2.75% growth factor to the formula.
2. Sales Tax collections are budgeted equal to the 2013/2014 revised budget for Sales Tax collections.
3. Twenty-six additional instructional positions have been added.
4. 77% of all expenditures are budgeted in the Instructional and Instructional Support areas.
5. A \$4,000,000 transfer from the Salary & Benefits portion of the One Cent Sales Tax Fund to the Group Health Insurance Fund is included to defray the cost of health insurance claims.
6. A \$2,000,000 transfer from the Salary & Benefits portion of the One Cent Sales Tax Fund to the General Operating Fund is included to defray the rising costs of retirement contributions.
7. Normal step progression and longevity advances with estimated benefits are expected to cost approximately \$900,000 district-wide.
8. The Teachers Retirement System of Louisiana (TRSL) employer contribution rate will increase from 27.2% to 28.0% for 2014/2015.
9. The Louisiana School Employees' Retirement System (LSERS) employer contribution rate has increased from 32.3% to 33.0% for 2014/2015.
10. Workers Compensation Rates are budgeted to remain the same as the 2013/2014 rates.
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 2014 LEAP test.
12. Total budgeted Salaries and Benefits in the General Operating Fund, the One Cent Sales Tax Fund, and all Special Revenue Funds are \$151,281,913, which is 85% of total expenditures.

Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2014/2015

**Most Important Features**

- 13.** The Indirect Cost Rate for Special Revenue Funds for 2014/2015 is 7.7699% which generates approximately \$1,049,867 in revenues to the General Operating Fund.
- 14.** A transfer in the amount of \$2,300,000 is budgeted from the General Operating Fund to the Loss Fund to fund insurance premiums for property, casualty, liability and auto insurance.
- 15.** Ending Fund Balance in the General Operating Fund is estimated at 8.7% of revenues.



**Terrebonne Parish School Board  
Budget Summary of All Funds  
Fiscal Year 2014/2015**

	General Operating Fund	Child Nutrition Program Fund	One Cent Sales Tax Fund	3/4 Cent Sales Tax Fund	Special Revenue Funds	Total
<b>Revenues</b>						
Local Sources	\$18,822,704	\$1,329,151	\$26,070,365	\$19,631,027	\$462,203	\$66,315,450
State Sources	90,638,603	321,761	0	0	3,096,056	94,056,420
Federal Sources	0	7,267,854	0	0	16,698,313	23,966,167
<b>Total Revenues</b>	<b>109,461,307</b>	<b>8,918,766</b>	<b>26,070,365</b>	<b>19,631,027</b>	<b>20,256,572</b>	<b>184,338,037</b>
<b>Expenditures</b>						
Salaries	65,626,120	2,636,874	12,102,636	0	10,799,237	91,164,867
Employee Benefits	48,403,839	2,070,646	3,759,825	0	5,882,735	60,117,045
Services	5,035,451	648,555	1,447,912	247,040	1,470,676	8,849,634
Supplies	4,881,760	4,124,629	569,830	3,139,115	4,086,948	16,802,282
Property	0	42,000	404,720	0	0	446,720
Debt Service & Miscellaneous	133,545	0	142,000	30,225	136,284	442,054
<b>Total Expenditures</b>	<b>124,080,715</b>	<b>9,522,704</b>	<b>18,426,923</b>	<b>3,416,380</b>	<b>22,375,880</b>	<b>177,822,602</b>
<b>Other Financing Sources (Uses)</b>						
Other Sources of Funds	18,673,497	468,306	0	0	2,089,000	21,230,803
Other Uses of Funds	(5,280,192)	0	(7,395,332)	(15,707,630)	(1,041,208)	(29,424,362)
<b>Total Other Financing Sources (Uses)</b>	<b>13,393,305</b>	<b>468,306</b>	<b>(7,395,332)</b>	<b>(15,707,630)</b>	<b>1,047,792</b>	<b>(8,193,559)</b>
<b>Net Change in Fund Balance</b>	<b>(1,226,103)</b>	<b>(135,632)</b>	<b>248,110</b>	<b>507,017</b>	<b>(1,071,516)</b>	<b>(1,678,124)</b>
<b>Beginning Fund Balance</b>	<b>12,378,645</b>	<b>297,857</b>	<b>6,904,859</b>	<b>2,208,303</b>	<b>1,091,166</b>	<b>22,880,830</b>
<b>Ending Fund Balance</b>						
Nonspendable	0	162,225	0	0	0	162,225
Restricted	0	0	7,152,969	2,344,088	0	9,497,057
Committed	0	0	0	371,232	0	371,232
Assigned	1,750,000	0	0	0	19,650	1,769,650
Unassigned	9,402,542	0	0	0	0	9,402,542
<b>Total Ending Fund Balance</b>	<b>\$11,152,542</b>	<b>\$162,225</b>	<b>\$7,152,969</b>	<b>\$2,715,320</b>	<b>\$19,650</b>	<b>\$21,202,706</b>

**Terrebonne Parish School Board  
General Operating Fund  
Fiscal Year 2014/2015**

	<b>Actual Rev &amp; Exp thru <u>February 2014</u></b>	<b>Estimates Thru <u>June 2014</u></b>	<b>Final Budget <u>FY2013-14</u></b>	<b>Budget <u>2014-2015</u></b>	<b>% Change</b>
<b>Revenues</b>					
Local Revenues	\$13,895,077	\$4,998,459	\$18,893,536	\$18,822,704	-0.38%
State Revenues	<u>59,322,341</u>	<u>30,154,482</u>	<u>89,476,823</u>	<u>90,638,603</u>	1.28%
Total Revenues	73,217,418	35,152,941	108,370,359	109,461,307	
<b>Expenditures</b>					
Regular Programs	27,591,962	23,643,216	51,235,178	54,504,765	6.00%
Special Education Programs	7,250,393	6,229,676	13,480,068	14,391,297	6.33%
Vocational Programs	1,523,935	1,321,782	2,845,717	3,022,966	5.86%
Other Instructional Programs	1,787,951	2,161,128	3,949,079	4,102,588	3.74%
Special Programs	609,394	295,514	904,908	993,073	8.88%
Adult Education Programs	45,033	34,243	79,276	83,679	5.26%
Pupil Support Services	3,626,396	2,974,679	6,601,075	6,929,999	4.75%
Instructional Support Services	2,530,926	2,324,915	4,855,841	5,323,300	8.78%
General Administration	1,026,739	453,469	1,480,208	1,461,861	-1.26%
School Administration	4,281,314	3,710,865	7,992,179	8,347,040	4.25%
Business Services	1,177,263	588,220	1,765,483	1,700,119	-3.84%
Maintenance of Plant	7,081,893	5,118,983	12,200,876	12,089,535	-0.92%
Student Transportation Services	5,763,743	2,616,831	8,380,574	8,656,859	3.19%
Central Services	794,197	456,430	1,250,627	1,332,924	6.17%
Food Service Operations	646,470	351,345	997,815	1,065,785	6.38%
Debt Service	<u>56,194</u>	<u>18,731</u>	<u>74,925</u>	<u>74,925</u>	0.00%
Total Expenditures	65,793,803	52,300,027	118,093,829	124,080,715	
<b>Other Financing Sources (Uses)</b>					
Other Sources of Funds	9,649,559	7,281,423	16,930,982	18,673,497	9.33%
Other Uses of Funds	<u>(4,151,103)</u>	<u>(3,598,934)</u>	<u>(7,750,037)</u>	<u>(5,280,192)</u>	<u>-46.78%</u>
Total Other Sources (Uses)	5,498,456	3,682,489	9,180,945	13,393,305	
Net Change in Fund Balance	12,922,071	(13,464,597)	(542,525)	(1,226,103)	
Beginning Fund Balance	12,921,170	12,921,170	12,921,170	12,378,645	-4.38%
Ending Fund Balance					
Assigned, Act 1 Implementaiton	1,000,000	1,000,000	1,000,000	1,000,000	
Assigned, Financial Software	750,000	750,000	750,000	750,000	
Unassigned	<u>25,843,241</u>	<u>(543,427)</u>	<u>10,628,645</u>	<u>9,402,542</u>	
Total Ending Fund Balance	<u>\$27,593,241</u>	<u>\$1,206,573</u>	<u>\$12,378,645</u>	<u>\$11,152,542</u>	<u>-10.99%</u>

**Terrebonne Parish School Board  
Child Nutrition Program Fund  
Fiscal Year 2014/2015**

	<b>Actual Rev &amp; Exp thru <u>February 2014</u></b>	<b>Estimates Thru <u>June 2014</u></b>	<b>Final Budget <u>FY2013-14</u></b>	<b>Adopted Budget <u>2014-2015</u></b>	<b>% <u>Change</u></b>
<b>Revenues</b>					
Local Revenues	\$847,427	\$540,492	\$1,387,919	\$1,329,151	-4.42%
State Revenues	214,507	107,254	321,761	321,761	0.00%
Federal Revenues	<u>4,419,412</u>	<u>2,854,604</u>	<u>7,274,016</u>	<u>7,267,854</u>	-0.08%
Total Revenues	5,481,346	3,502,350	8,983,696	8,918,766	
<b>Expenditures</b>					
Food Service Operations	<u>5,319,001</u>	<u>4,595,669</u>	<u>9,914,670</u>	<u>9,522,704</u>	-4.12%
Total Expenditures	5,319,001	4,595,669	9,914,670	9,522,704	
<b>Other Financing Sources (Uses)</b>					
Other Sources of Funds	234,552	233,599	468,151	468,306	0.03%
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00%
Total Other Sources (Uses)	234,552	233,599	468,151	468,306	
Net Change in Fund Balance	396,897	(859,720)	(462,823)	(135,632)	-241.23%
Beginning Fund Balance	<u>760,680</u>	<u>760,680</u>	<u>760,680</u>	<u>297,857</u>	-155.38%
Ending Fund Balance, Nonspendable	<u>\$1,157,577</u>	<u>(\$99,040)</u>	<u>\$297,857</u>	<u>\$162,225</u>	-83.61%

**Terrebonne Parish School Board  
One Cent Sales Tax Fund  
Fiscal Year 2014/2015**

	<u>Actual Rev &amp; Exp thru February 2014</u>	<u>Estimates Thru June 2014</u>	<u>Final Budget FY2013-14</u>	<u>Budget 2014-2015</u>	<u>% Change</u>
<b>Revenues</b>					
Local Revenues	<u>\$17,168,164</u>	<u>\$8,902,201</u>	<u>\$26,070,365</u>	<u>\$26,070,365</u>	0.00%
Total Revenues	17,168,164	8,902,201	26,070,365	26,070,365	
<b>Expenditures</b>					
Regular Programs	3,292,153	4,308,430	7,600,583	8,212,949	7.46%
Special Education Programs	874,074	882,911	1,756,985	1,921,140	8.54%
Career & Technical Education	173,572	173,741	347,313	373,626	7.04%
Other Instructional Programs	148,875	160,315	309,190	354,062	12.67%
Special Programs	521,685	532,074	1,053,759	1,090,626	3.38%
Adult Education Programs	17,710	18,513	36,223	48,211	24.87%
Pupil Support Services	500,728	505,031	1,005,759	1,061,508	5.25%
Instructional Support Services	520,716	317,731	838,447	899,577	6.80%
General Administration	179,658	131,819	311,477	307,333	-1.35%
School Administration	417,325	414,750	832,075	809,329	-2.81%
Business Services	103,534	57,971	161,505	250,007	35.40%
Maintenance of Plant	525,665	360,377	886,042	924,814	4.19%
Student Transportation Services	380,655	402,208	782,863	804,188	2.65%
Central Services	264,868	160,679	425,547	409,241	-3.98%
Food Service Operations	396,154	415,370	811,524	818,312	0.83%
Facility Acquisition & Construction	10,817	2,581,015	2,591,832	0	-100.00%
Debt Service	<u>77,333</u>	<u>64,667</u>	<u>142,000</u>	<u>142,000</u>	0.00%
Total Expenditures	8,405,522	11,487,602	19,893,124	18,426,923	
<b>Other Financing Sources (Uses)</b>					
Other Sources of Funds	1,750,000	0	1,750,000	0	-100.00%
Other Uses of Funds	<u>(1,135,318)</u>	<u>(4,295,400)</u>	<u>(5,430,718)</u>	<u>(7,395,332)</u>	26.57%
Total Other Sources (Uses)	614,682	(4,295,400)	(3,680,718)	(7,395,332)	
Net Change in Fund Balance	9,377,324	(6,880,801)	2,496,523	248,110	
Beginning Fund Balance	<u>4,408,336</u>	<u>4,408,336</u>	<u>4,408,336</u>	<u>6,904,859</u>	<u>36.16%</u>
Ending Fund Balance, Restricted	<u>\$13,785,660</u>	<u>(\$2,472,465)</u>	<u>\$6,904,859</u>	<u>\$7,152,969</u>	<u>3.47%</u>

**Terrebonne Parish School Board**  
**3/4 Cent Sales Tax Fund**  
**Fiscal Year 2014/2015**

	<u>Actual Rev &amp; Exp thru February 2014</u>	<u>Estimates Thru June 2014</u>	<u>Final Budget FY2013-14</u>	<u>Budget 2014-2015</u>	<u>% Change</u>
<b>Revenues</b>					
Local Revenues	<u>\$10,057,566</u>	<u>\$9,576,461</u>	<u>\$19,634,027</u>	<u>\$19,631,027</u>	-0.02%
Total Revenues	10,057,566	9,576,461	19,634,027	19,631,027	
<b>Expenditures</b>					
Regular Programs	2,878,766	2,092,139	4,970,905	2,870,705	-73.16%
Special Education Programs	6,150	61,605	67,755	22,250	-204.52%
Career & Technical Education	45,143	74,969	120,112	77,920	-54.15%
Other Instructional Programs	112,814	186,551	299,365	199,540	-50.03%
Pupil Support Services	4,770	1,930	6,700	6,700	0.00%
Instructional Support Services	52,289	62,712	115,001	24,500	-369.39%
General Administration	101,312	106,928	208,240	208,240	0.00%
School Administration	<u>9,512</u>	<u>0</u>	<u>6,525</u>	<u>6,525</u>	0.00%
Total Expenditures	3,210,756	2,586,834	5,794,603	3,416,380	
<b>Other Financing Sources (Uses)</b>					
Other Sources of Funds	0	0	0	0	0.00%
Other Uses of Funds	<u>(8,380,829)</u>	<u>(8,569,745)</u>	<u>(16,950,574)</u>	<u>(15,707,630)</u>	-7.91%
Total Other Sources (Uses)	<u>(8,380,829)</u>	<u>(8,569,745)</u>	<u>(16,950,574)</u>	<u>(15,707,630)</u>	
Net Change in Fund Balance	(1,534,019)	(1,580,118)	(3,111,150)	507,017	
Beginning Fund Balance	5,319,453	5,319,453	5,319,453	2,208,303	-140.88%
Ending Fund Balance, Restricted	341,232	341,232	341,232	371,232	
Ending Fund Balance, Committed	<u>3,444,202</u>	<u>3,398,103</u>	<u>1,867,071</u>	<u>2,344,088</u>	
Total Ending Fund Balance	<u>\$3,785,434</u>	<u>\$3,739,335</u>	<u>\$2,208,303</u>	<u>\$2,715,320</u>	<u>18.67%</u>

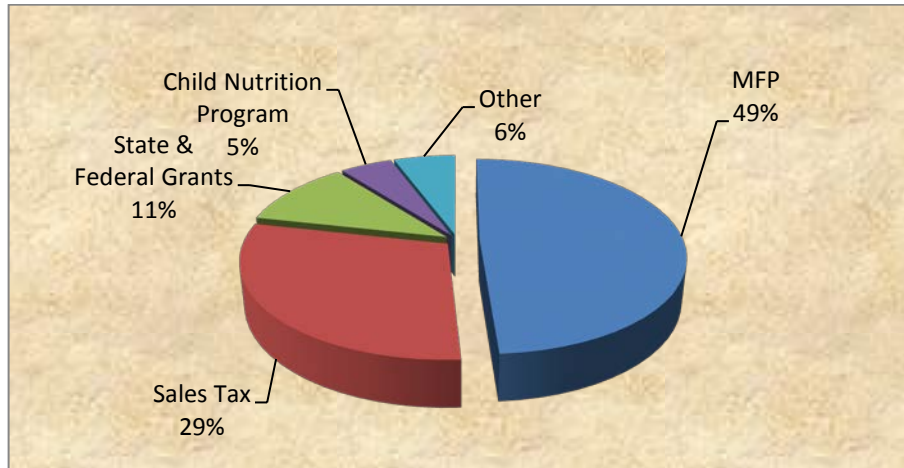
**Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015**

	<b>Actual Rev &amp; Exp thru <u>February 2014</u></b>	<b>Estimates Thru <u>June 2014</u></b>	<b>Final Budget <u>FY2013-14</u></b>	<b>Budget <u>2014-2015</u></b>	<b>% <u>Change</u></b>
<b>Revenues</b>					
Local Revenues	\$524,694	\$0	\$427,355	\$462,203	7.5%
State Revenues	1,628,040	1,468,016	3,096,056	3,096,056	0.0%
Federal Revenues	<u>9,078,734</u>	<u>11,100,000</u>	<u>20,178,734</u>	<u>16,698,313</u>	<u>-20.8%</u>
Total Revenues	11,231,468	12,568,016	23,702,145	20,256,572	-13.3%
<b>Expenditures</b>					
Regular Programs	2,027,381	467,581	2,494,962	4,189,819	40.5%
Special Education Programs	292,611	409,231	701,842	403,474	-73.9%
Vocational Programs	90,303	52,185	142,488	142,444	0.0%
Other Instructional Programs	501,950	335,190	837,140	783,250	-6.9%
Special Programs	4,012,158	5,238,567	9,250,725	8,417,743	-9.9%
Adult Education Programs	229,231	344,415	573,646	446,416	-28.5%
Pupil Support Services	1,350,945	1,412,128	2,763,073	2,685,196	-2.9%
Instructional Support Services	2,847,114	3,191,087	6,038,201	4,466,406	-35.2%
General Administration	3,385	5,036	8,421	7,721	-9.1%
School Administration	114,286	0	60,716	6,630	-815.8%
Maintenance of Plant	33,433	43,412	76,845	1,600	-4702.8%
Student Transportation Services	205,579	712,500	918,079	824,761	-11.3%
Central Services	30	390	420	420	0.0%
Food Services Operations	<u>341</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total Expenditures	11,708,747	12,211,722	23,866,558	22,375,880	-5655.9%
<b>Other Financing Sources (Uses)</b>					
Other Sources of Funds	386,188	1,009,755	1,395,943	2,089,000	33.18%
Other Uses of Funds	<u>558,316</u>	<u>683,950</u>	<u>1,242,266</u>	<u>1,041,208</u>	<u>-19.31%</u>
Total Other Sources (Uses)	(172,128)	325,805	153,677	1,047,792	13.87%
Net Change in Fund Balance	(649,407)	682,099	(10,736)	(1,071,516)	99.00%
Beginning Fund Balance	1,101,902	1,101,902	1,101,902	1,091,166	-0.98%
Ending Fund Balance, Assigned	<u>\$452,495</u>	<u>\$1,784,001</u>	<u>\$1,091,166</u>	<u>\$19,650</u>	-5453.01%

Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2014/2015

**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 \$90 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 \$54 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 and is budgeted and expended accordingly.

**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**

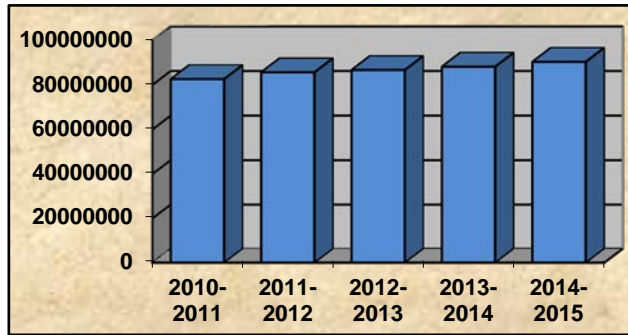
Other Revenues include Ad Valorem Property Tax, earnings on investments, and earnings on school lands.

Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2014/2015

**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 2013/2014 budget and proposed revenues for fiscal year 2014/2015, based on information and projections received from the State Department of Education.



The MFP formula for fiscal year 2014-2015 includes an amount equal to the annual 2.75% growth factor, which has been absent from MFP funding for five years. However, language adding the growth factor back to the MFP formula is not included in the resolution.

**Sales Tax Revenues**

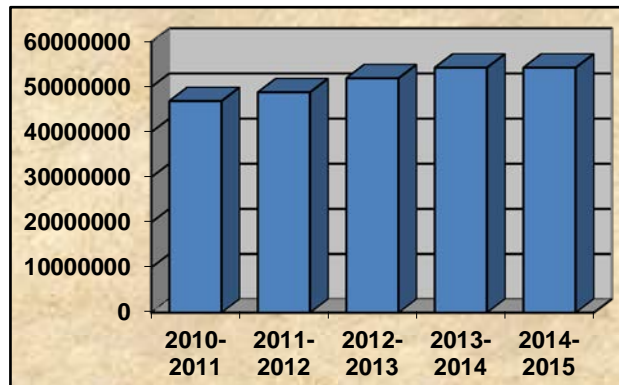
The Terrebonne Parish School Board collects three Sales Taxes: the 1/3 Cent Sales Tax, the 3/4 Cent Sales Tax, and the One Cent Sales Tax.

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 sales tax is dedicated for Salaries & Benefits, Plant Operation & Maintenance and Instructional Programs.

The One Cent Sales Tax was passed in 1996. The collections are accounted for in the One Cent Sales Tax Fund. The sales tax is dedicated for Salaries & Benefits, Technology, and Capital & Construction.

The chart illustrates the trend of sales tax revenue collections, for all three sales taxes, including revised budget estimates for 2013/2014 and projected revenues for 2014/2015.

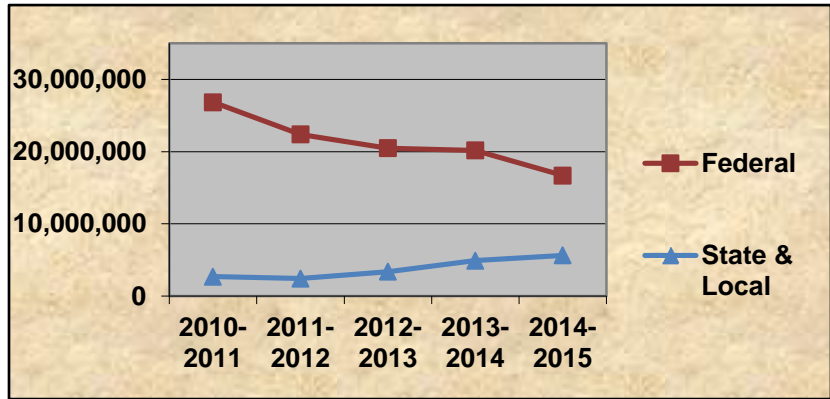




Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2014/2015

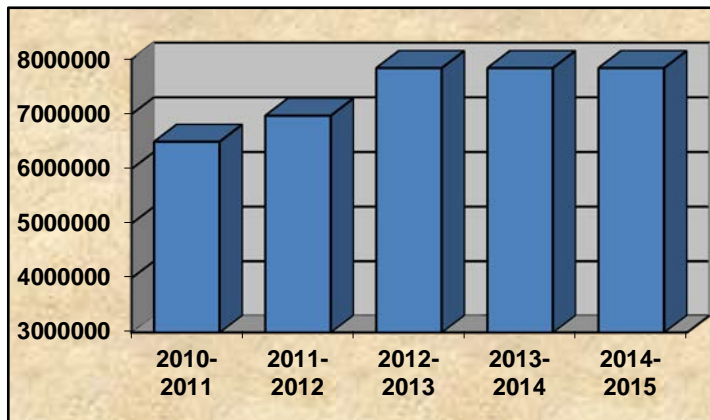
**Special Revenue Funds Revenues**

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 20 to 25 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, and expenditures are limited to those programs and 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, and funds received through Federal grants, as well as the number of grants received, continue to decline.

**Property Tax Revenues**



Two property taxes (Millages) 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 property values in the parish.

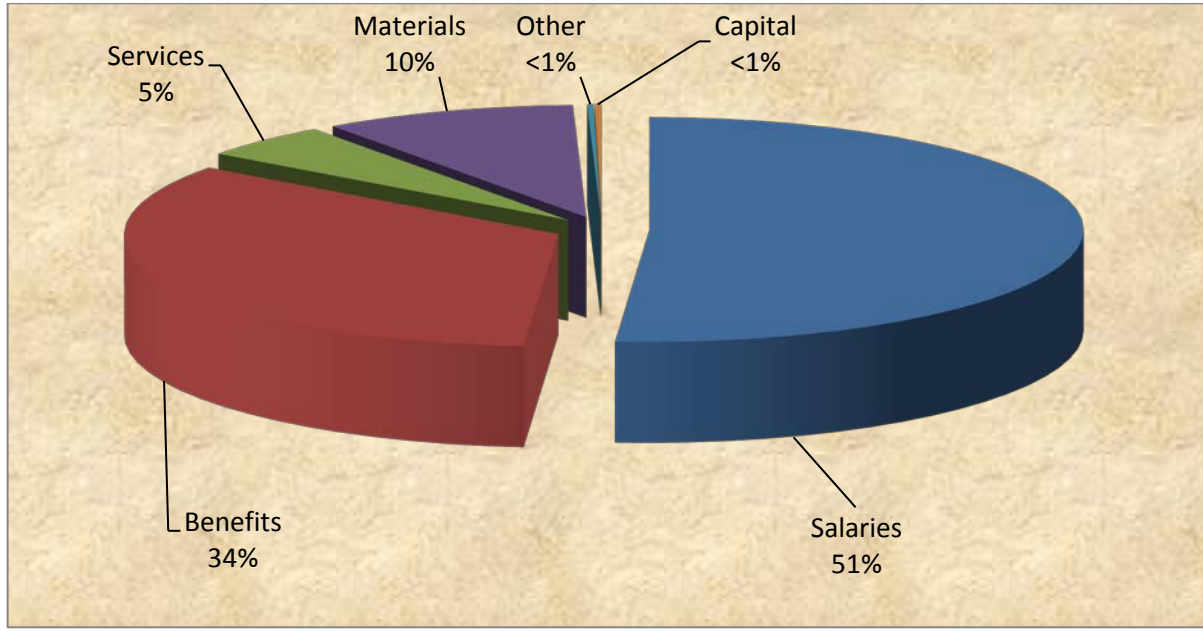
The Constitutional Tax millage and the Special Maintenance Tax millage are used to maintain and operate the school system. The Constitutional Tax is authorized to be levied by the Board without referendum. The Special Maintenance Tax is levied pursuant to a referendum for a period of ten years expiring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

Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2014/2015

**Summary of Expenditures by Object**

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. 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**

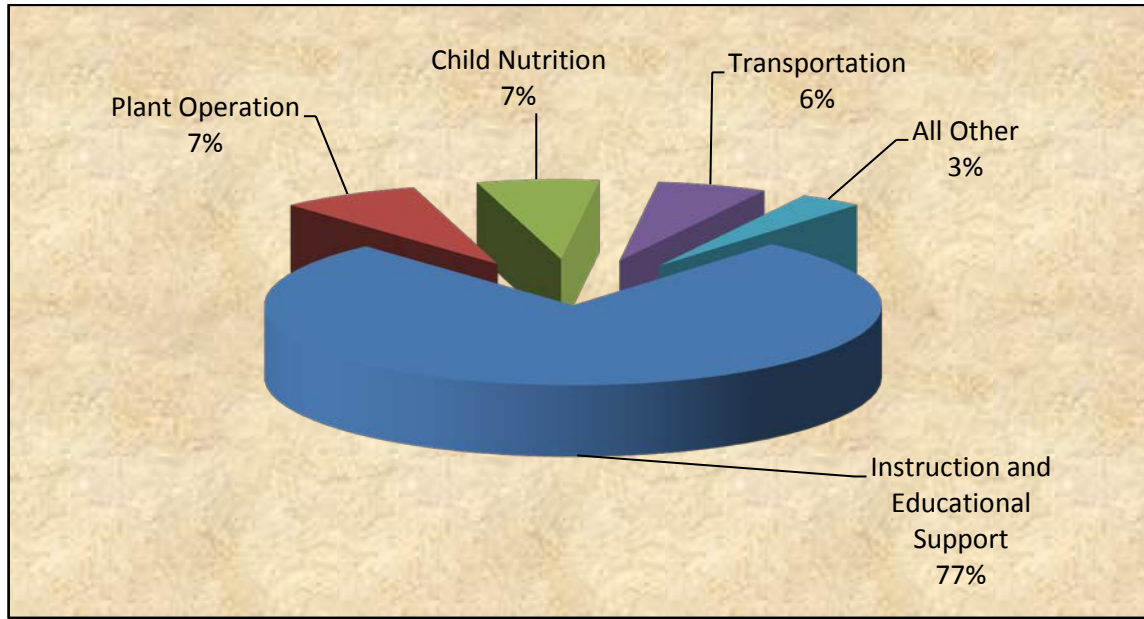
Capital expenditures include the purchase of all items with a cost of \$5,000 or more. Capital also includes any building or land improvements such as roof replacements, driveways and parking lots, and air conditioning or heating replacements.

**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  
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Fiscal Year 2014/2015

Summary of Expenditures by Major Category



**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 that at least 70% of all expenditures must be made 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

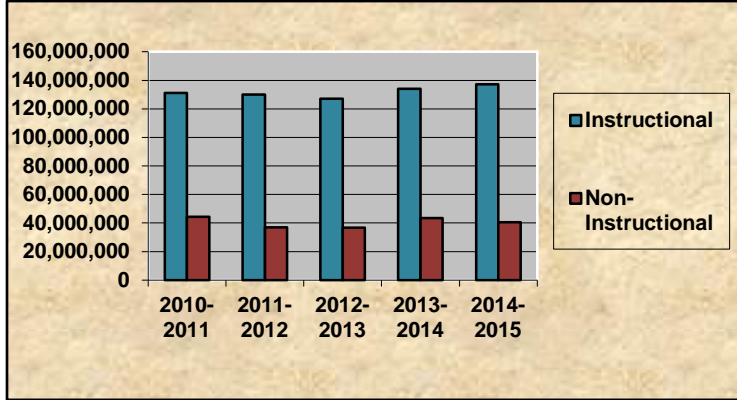
**All Other**

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

Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2014/2015

**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.

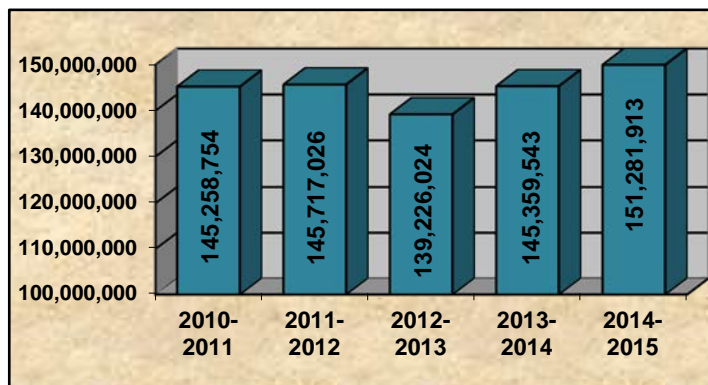
Instructional and Instructional Support expenditures include such areas as regular and special education, career & technical education, driver education, special programs, other instructional programs, counselors, librarians, and school administration.

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 2014/2015 is 2,362. 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 2013/2014 revised budget and the 2014/2015 proposed budget for salaries and benefits. The total budget for salaries and benefits for 2014/2015, for all funds, is \$151,281,913.

Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2014/2015

**Capital Project Expenditures**

**Capital Projects Budgeting**

Capital projects are determined each budget year by assessing schools 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.

Only one project is currently in progress, the construction of the new Grand Caillou Middle School. That project will be completed and students will attend the new school beginning in August 2014.

No capital projects are budgeted for 2014/2015. However, in the long-term the School Board will have to continue to consider aging school buildings, roofs and mechanical equipment. A facility study, completed in 2004, must be updated before future plans can be developed. In addition, a revenue source will be required to implement any significant facility improvement or construction plans.

**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. Debt payments will continue to be budgeted from the General Operating Fund for the Qualified Zone Academy Bonds until they are paid out in November 2015. Debt payments for the Qualified School Construction Bonds will be budgeted in the portion of the One Cent Sales Tax fund that is dedicated for Capital and Construction until those bonds are paid.

**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

Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2014/2015

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.

The payment of the Qualified School Construction Bonds will be funded through dedicated monies in the One Cent Sales Tax Fund. The proceeds of these bonds were used to fund two construction projects:

H. L. Bourgeois High School Freshman Center. Construction has been completed on the Freshman Center, a 22 classroom wing. The Freshman Center, a state-of-the-art facility that houses 9<sup>th</sup> graders at H. L. Bourgeois High School, opened 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 5<sup>th</sup> through 8<sup>th</sup> grade students. The school will be built on land donated to the school system for the purpose of school construction and will replace a school building built in 1934 that is subject to repeated flooding. The school is expected to open with the 2014-2015 school year.

**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.

The accrued liability for post-employment benefits such as retiree health insurance is approximately \$49 million. Currently, no funding has been committed by the Terrebonne Parish School Board for the OPEB obligation.

**Fund Balance Classifications**

In 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* which intended to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied. The statement established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the fund balance.

Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2014/2015

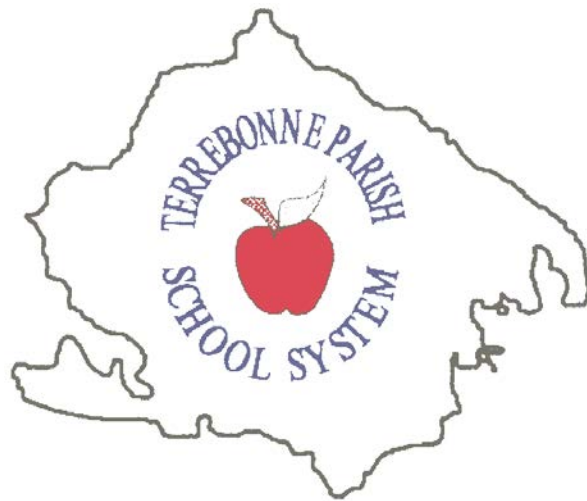
Nonspendable – fund balance that is primarily associated with inventories.

Restricted – funds that have constraints placed on them either by an external source, grantor, contributor, or law or regulation of other governments, or because of law imposed through constitutional provisions or enabling legislation.

Committed – funds that are committed for specific purposes by formal action of the government’s highest level of decision-making authority. These funds 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 – funds that are intended by the government for a particular purposes, but are neither restricted nor committed.

Unassigned – funds that do not fit into any other category of fund balance.





Terrebonne Parish School Board  
 Changes in Personnel  
 Fiscal Year 2014/2015

General Fund Full-Time Positions		
<b>Added Positions</b>		
<u>Instructional</u>		
19	ELEMENTARY TEACHERS (1-8)	GENERAL FUND
1	ELEMENTARY COMPUTER LAB TEACHER	GENERAL FUND
4	SECONDARY TEACHERS (9-12)	GENERAL FUND
4	ECSE TEACHERS	GENERAL FUND
1	CTE TEACHER	GENERAL FUND
1	SECONDARY COUNSELOR	GENERAL FUND
1	SCHOOL HEALTH NURSE	GENERAL FUND
1	PSYCHOLOGIST	GENERAL FUND
1	SPEECH THERAPY ASSISTANT	GENERAL FUND
1	TESTING & ACCOUNTABILITY COORDINATOR	GENERAL FUND
1	LEAD TEACHER	GENERAL FUND
1	ELEMENTARY LIBRARIAN	GENERAL FUND
2	ASSISTANT PRINCIPALS	GENERAL FUND
4	ECSE PARAPROFESSIONALS	GENERAL FUND
<b>42</b>	<b>TOTAL FULL-TIME POSITIONS ADDED</b>	
<b>Closed Positions</b>		
<u>Instructional</u>		
6	KINDERGARTEN TEACHERS	GENERAL FUND
1	ALTERNATIVE PROGRAM TEACHER	GENERAL FUND
2	SPEECH THERAPISTS	GENERAL FUND
<b>9</b>	<b>TOTAL FULL-TIME POSITIONS CLOSED</b>	

Terrebonne Parish School Board  
 Changes in Personnel  
 Fiscal Year 2014/2015

Special Revenue Funds Full-Time Positions		
<b>Added Positions</b>		
<u>Instructional</u>		
1	INSTRUCTIONAL INTERVENTIONIST	NCLB TITLE I
1	GRANT PROGRAM COORDINATOR	NCLB TITLE I
1	INTERPRETER	NCLB TITLE I
1	CTE PARAPROFESSIONAL	CARL PERKINS
<b>4</b>	<b>TOTAL FULL-TIME POSITIONS ADDED</b>	
<b>Closed Positions</b>		
<u>Instructional</u>		
1	INSTRUCTIONAL COACH	NCLB TITLE I
1	PARAPROFESSIONAL	NCLB TITLE I
<b>2</b>	<b>TOTAL FULL-TIME POSITIONS CLOSED</b>	

Terrebonne Parish School Board  
Changes in Personnel  
Fiscal Year 2014/2015

General Fund Part-Time Positions		
<b>Closed Positions</b>		
3	PART-TIME HOMEBOUND TEACHERS	GENERAL FUND
1	PART-TIME COMPUTER LAB TEACHER	GENERAL FUND
2	PART-TIME SPECIAL ED TEACHERS	GENERAL FUND
2	PART-TIME GIFTED TEACHERS	GENERAL FUND
1	PART-TIME LIBRARIAN	GENERAL FUND
9	TOTAL PART-TIME POSITIONS CLOSED	

Terrebonne Parish School Board  
 Changes in Personnel  
 Fiscal Year 2014/2015

Special Revenue Funds Part-Time Positions		
<b>Added Positions</b>		
2	PART-TIME PARAPROFESSIONAL S	NCLB TITLE I
1	PART-TIME PARAPROFESSIONAL	IDEA FUNDS
<b>3</b>	<b>TOTAL PART-TIME POSITIONS ADDED</b>	
<b>Closed Positions</b>		
1	PART-TIME TEACHER	NCLB TITLE I
1	PART-TIME TRANSLATOR	NCLB TITLE III
1	PART-TIME TEACHER	NCLB TITLE III
<b>3</b>	<b>TOTAL PART-TIME POSITIONS CLOSED</b>	

Terrebonne Parish School Board  
 Changes in Personnel  
 Fiscal Year 2014/2015

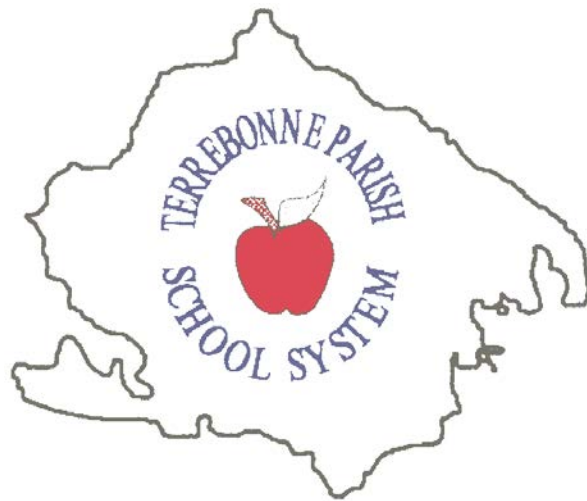
All Funds Changes in Funding Source			
		<b>FY14 Source Fund</b>	<b>FY15 Source Fund</b>
1	CURRICULUM SPECIALIST (Formerly Integration Specialist)	RACE TO TOP FUND	GENERAL FUND
1	STEM SPECIALIST	RACE TO TOP FUND	GENERAL FUND
1	COORDINATOR OF SPECIAL AREA (Formerly Instructional Coach)	IDEA FUND	GENERAL FUND
1	PROJECT ITINERANT LIAISON	TITLE 1 FUND	TITLE X FUND
1	PART-TIME HOMELESS TEACHER	TITLE X FUND	TITLE I FUND
1	SCHOOL PSYCHOLOGIST	IDEA FUND	GENERAL FUND
<b>6</b>	<b>TOTAL CHANGES IN FUNDING SOURCE</b>		

Terrebonne Parish School Board  
Staffing - Full-Time Employees  
Fiscal Year 2014/2015

FUND NUMBER	FUND NAME	BUDGET 2014/2015
110	GENERAL OPERATING FUND	1,780
150	CHILD NUTRITION PROGRAM FUND	152
210	NCLB TITLE I - SRCL FUND	13
220	NCLB TITLE I FUND	86
230	NCLB TITLE I - MIGRANT EDUCATION	1
240	US DEPT. OF HEALTH AND HUMAN RESOURCES - TANF	28
310	NCLB TITLE III FUND	2
320	NCLB TITLE IV FUND	1
330	NCLB FIE EARMARK FUND	4
370	NCLB TITLE II FUND	1
410	NCLB TITLE VII INDIAN EDUCATION FUND	10
490	FEDERAL ADULT EDUCATION FUND	3
510	EDUCATION EXCELLENCE FUND	8
550	STATE LA 4 FUND	54
560	NCLB TITLE X FUND	1
590	FEDERAL VOCATIONAL EDUCATION FUND	4
680	STATE ADULT EDUCATION FUND	4
750	SPECIAL EDUCATION - PL101-476 FUND	63
760	SPECIAL EDUCATION - PL101-476 - PRESCHOOL FUND	2
<b>TOTAL FULL-TIME EMPLOYEES</b>		<b>2,217</b>

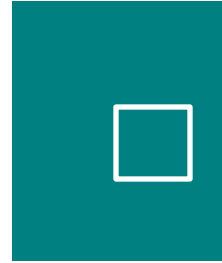
Terrebonne Parish School Board  
Staffing - Part-Time Employees  
Fiscal Year 2014/2015

FUND NUMBER	FUND NAME	BUDGET 2014/2015
<b>110</b>	<b>GENERAL OPERATING FUND</b>	
	COMPUTER LAB TEACHER	1
	TEACHER	3
	GIFTED TEACHER	1
	TALENTED TEACHER	4
	NURSING ASSISTANT	33
	BOARD MEMBER	9
	COE WORKER	4
		<b>55</b>
<b>150</b>	<b>CHILD NUTRITION PROGRAM FUND</b>	
	CAFETERIA WORKER	52
	SATELLITE DRIVER	1
		<b>53</b>
<b>220</b>	<b>NCLB TITLE I FUND</b>	
	TEACHER	6
	PARAPROFESSIONAL	9
		<b>15</b>
<b>230</b>	<b>NCLB TITLE I - MIGRANT FUND</b>	
	TEACHER	1
<b>310</b>	<b>NCLB TITLE III FUND</b>	
	TEACHER	1
<b>490</b>	<b>FEDERAL ADULT EDUCATION FUND</b>	
	TEACHER	5
	PARAPROFESSIONAL	7
		<b>12</b>
<b>560</b>	<b>NCLB TITLE X FUND</b>	1
<b>750</b>	<b>SPECIAL EDUCATION - IDEA FUND</b>	
	PARAPROFESSIONAL	5
	NURSE	1
	CLERICAL	1
		<b>7</b>
	<b>TOTAL PART-TIME EMPLOYEES</b>	<b>145</b>





# General Operating Fund





**Terrebonne Parish School Board  
General Operating Fund  
Fiscal Year 2014/2015**

	<b>2014/2015 Original Budget</b>
<b>Revenues</b>	
Local Revenues	\$18,822,704
State Revenues	<u>90,638,603</u>
Total Revenues	109,461,307
<b>Expenditures</b>	
Salaries	65,626,120
Employee Benefits	48,403,839
Purchased Services	5,035,451
Supplies	4,881,760
Debt Service and Miscellaneous	<u>133,545</u>
Total Expenditures	124,080,715
<b>Other Financing Sources (Uses)</b>	
Other Sources of Funds	18,673,497
Other Uses of Funds	<u>(5,280,192)</u>
Total Other Sources (Uses)	13,393,305
Net Change in Fund Balance	(1,226,103)
Beginning Fund Balance	12,378,645
Ending Fund Balance	
Assigned, Act 1 Implementation	1,000,000
Assigned, Financial Software	750,000
Unassigned	<u>9,402,542</u>
Total Ending Balance	<u>\$11,152,542</u>

**Terrebonne Parish School Board  
General Operating Fund  
Fiscal Year 2014/2015**

	<b>2014/2015 Original Budget</b>
<b>Revenues</b>	
Local Revenues	\$18,822,704
State Revenues	<u>90,638,603</u>
Total Revenues	109,461,307
<b>Expenditures</b>	
Instructional	77,098,368
Instructional Support Services	45,841,637
Operation of Non-Instructional Services	1,065,785
Debt Service	<u>74,925</u>
Total Expenditures	124,080,715
<b>Other Financing Sources (Uses)</b>	
Other Sources of Funds	18,673,497
Other Uses of Funds	<u>(5,280,192)</u>
Total Other Sources (Uses)	13,393,305
Net Change in Fund Balance	(1,226,103)
Beginning Fund Balance	12,378,645
Ending Fund Balance	
Assigned, Act 1 Implemenation	1,000,000
Assigned, Financial Software	750,000
Unassigned	<u>9,402,542</u>
Total Ending Fund Balance	<u>\$11,152,542</u>

**Terrebonne Parish School Board  
General Operating Fund  
Fiscal Year 2014/2015**

	<u>Actual</u> <u>2012-2013</u>	<u>Revised</u> <u>Budget</u> <u>2013-2014</u>	<u>Original</u> <u>Budget</u> <u>2014-2015</u>
<b>Revenues</b>			
Local Revenues	\$18,064,849	\$18,893,536	\$18,822,704
State Revenues	<u>86,952,901</u>	<u>89,476,823</u>	<u>90,638,603</u>
Total Revenues	105,017,750	108,370,359	109,461,307
<b>Expenditures</b>			
Instructional	67,859,815	72,494,226	77,098,368
Instructional Support Services	41,536,692	44,526,863	45,841,637
Operation of Non-Instructional Services	887,255	997,815	1,065,785
Debt Service	<u>74,925</u>	<u>74,925</u>	<u>74,925</u>
Total Expenditures	110,358,687	118,093,829	124,080,715
<b>Other Financing Sources (Uses)</b>			
Other Sources of Funds	15,897,906	16,930,982	18,673,497
Other Uses of Funds	<u>(6,722,778)</u>	<u>(7,750,037)</u>	<u>(5,280,192)</u>
Total Other Sources (Uses)	9,175,128	9,180,945	13,393,305
Net Change in Fund Balance	3,834,191	(542,525)	(1,226,103)
Beginning Fund Balance	9,086,979	12,921,170	12,378,645
<b>Ending Fund Balance</b>			
Assigned, Act 1 Implementation	0	1,000,000	1,000,000
Assigned, Financial Software	0	750,000	750,000
Unassigned	<u>12,921,170</u>	<u>10,628,645</u>	<u>9,402,542</u>
Total Ending Fund Balance	<u>\$12,921,170</u>	<u>\$12,378,645</u>	<u>\$11,152,542</u>

Terrebonne Parish School Board  
General Operating Fund  
Fiscal Year 2014/2015

**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 2014/2015

**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, judgments 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: Nonspendable, Restricted, Committed, Assigned and Unassigned.

Nonspendable Fund Balance represents amounts that cannot be spent either because they are in a nonspendable 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 decision-making authority. They cannot be used for other purposes unless the government removes or changes the limitation by taking the same action it employed to impose the limitation.

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

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

Terrebonne Parish School Board  
 General Fund Budget  
 Local Revenues  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
110-0000-511110-000-000-00-000-00-000	3.86 Mill Constitutional Tax	\$3,269,728	\$3,269,728	\$3,269,728
110-0000-511120-000-000-00-000-00-000	5.41 Mill Special Maintenance Tax	4,576,304	4,576,304	4,576,304
110-0000-511140-000-000-00-000-00-000	1% Collection for TRSL	796,235	853,750	853,750
110-0000-511161-000-000-00-000-00-000	Penalty/Interest-Constitutional Tax	6,011	6,000	6,000
110-0000-511162-000-000-00-000-00-000	Penalty/Interest-Special Maint Tax	8,424	8,400	8,400
110-0000-511311-000-000-00-000-00-000	Sales Tax - 1/3 Cent Sales Tax	8,309,363	8,695,122	8,695,122
110-0000-513110-000-000-00-000-00-000	Tuition-Individual other than Summer	55,000	55,000	55,000
110-0000-513200-000-000-00-000-00-000	Tuition-Other LEAs in State	481,898	514,000	514,000
110-0000-515100-000-000-00-000-00-000	Earnings On Investments	300	200	200
110-0000-515101-000-000-00-000-00-000	Interest Income	78,725	50,000	45,700
110-0000-515410-000-000-00-000-00-000	S16-Lease Bonus/Delay Rental	104,941	50,000	40,000
110-0000-515412-000-000-00-000-00-000	S16-Seismic Permits and Fees	1,600	2,000	2,000
110-0000-515413-000-000-00-000-00-000	S16-Production Royalty	288	1,000	1,000
110-0000-515414-000-000-00-000-00-000	S16-Hunting & Trapping Leases	90,959	80,000	90,000
110-0000-515415-000-000-00-000-00-000	S16-Other Revenue	71,311	50,000	50,000
110-0000-515420-000-000-00-000-00-000	School Site Production Royalty	2,687	4,000	2,000
110-0000-515421-xxx-000-00-000-00-000	School Site Lease	8,400	8,400	8,400
110-0000-519100-000-000-00-000-00-000	Rentals - Land,Building,Vehicles	119,366	120,000	120,000
110-0000-519200-xxx-xxx-00-000-00-000	Contributions and Donations	12,092	64,832	4,100
110-0000-519201-xxx-xxx-00-000-00-000	Donation-Science Fair	1,507	0	0
110-0000-519500-000-000-00-000-00-000	Misc Revenues From Other LEAs	9,439	10,000	10,000
110-0000-519900-000-000-00-000-00-000	Miscellaneous Revenues	5,665	8,800	5,000
110-0000-519910-000-000-00-000-00-000	Medicaid Reimbursement	37,122	450,000	450,000
110-0000-519990-000-000-00-000-00-000	Other Miscellaneous Revenues	1,101	1,000	1,000
110-0000-519992-000-000-00-000-00-000	Management Fees - TCCO	16,382	15,000	15,000
	Total Local Revenues	\$18,064,848	\$18,893,536	\$18,822,704

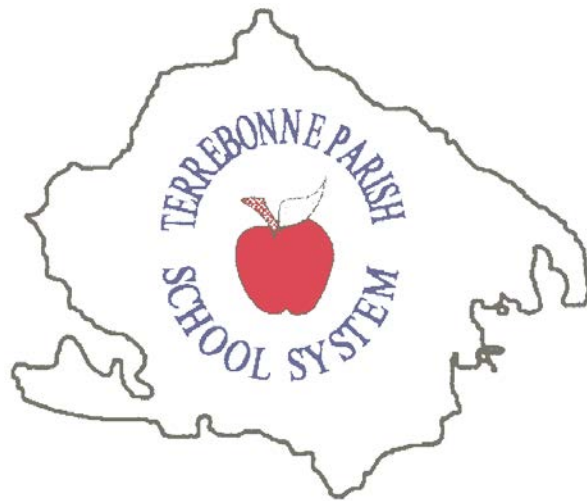


Terrebonne Parish School Board  
 General Fund Budget  
 State Revenues  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Budget 2013/2014	Budget 2014/2015
110-0000-531100-000-000-00-000-00-000	Minimum Foundation Program (MFP)	\$86,518,615	\$87,838,769	\$90,332,904
110-0000-531200-000-000-00-000-00-000	S16 Fund Interest	18,709	100	100
110-0000-531900-000-000-00-000-00-000	Other Unrestricted Revenues	400	2,000	100
110-0000-531999-000-000-00-000-00-000	Other Unrestricted Revenue-HB1	0	651,877	0
110-0000-532300-000-000-00-000-00-000	PIP-Professional Improvement Program	86,121	86,000	58,593
110-0000-532999-000-000-00-000-00-000	Other Restricted Revenue-HB1	0	651,877	0
110-0000-538100-000-000-00-000-00-000	Revenue Sharing--Constitutional Tax	95,266	96,000	96,000
110-0000-538150-000-000-00-000-00-000	Revenue Sharing--Special Maint. Tax	133,521	134,500	134,500
110-0000-539100-000-000-00-000-00-000	Employer's Contribution to TRSL	15,731	15,700	16,406
<b>840 - State Top Gains Rewards Through MFP</b>				
110-0000-531100-000-840-00-000-00-000	Minimum Foundation Program (MFP)	84,539	0	0
Total State Revenues		\$86,952,901	\$89,476,823	\$90,638,603

Terrebonne Parish School Board  
 General Fund Budget  
 Other Sources of Funds  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
110-0000-552101-000-000-00-000-00-000	Indirect Cost - State Grants	\$5,236	\$5,424	\$5,424
110-0000-552102-000-000-00-000-00-000	Indirect Cost - Federal Grants	953,440	1,365,927	1,044,443
110-0000-552201-000-000-00-000-00-000	Salary & Benefit Transfer	9,311,559	9,677,894	9,744,894
110-0000-552202-000-000-00-000-00-000	Plant Operation & Maint Transfer	5,557,926	5,806,737	5,806,736
110-0000-552204-000-000-00-000-00-000	Support Transfer From Fund 170	0	0	2,000,000
110-0000-552206-000-000-00-000-00-000	Interest Income Transfer	63,081	70,000	67,000
110-0000-553000-000-000-00-000-00-000	Disposal of Real/Personal Property	6,665	5,000	5,000
	Total Other Sources of Funds	\$15,897,907	\$16,930,982	\$18,673,497



Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2014/2015

**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 2013/2014	Budget 2014/2015	Increase (Decrease)
Kindergarten Teacher	69	63	(6)
Elementary Teacher (1-8)	503	522	19
Part Time Teacher	3	3	0
Elementary Computer Lab Teacher	23	24	1
Part Time Computer Lab Teacher	2	1	(1)
Homebound Teacher	1	1	0
Part Time Homebound Teacher	2	0	(2)
Focus Teacher	5	5	0
Secondary Teacher	186	190	4
Secondary Computer Lab Teacher	5	5	0
<b>Total Positions</b>	<b>799</b>	<b>814</b>	<b>15</b>

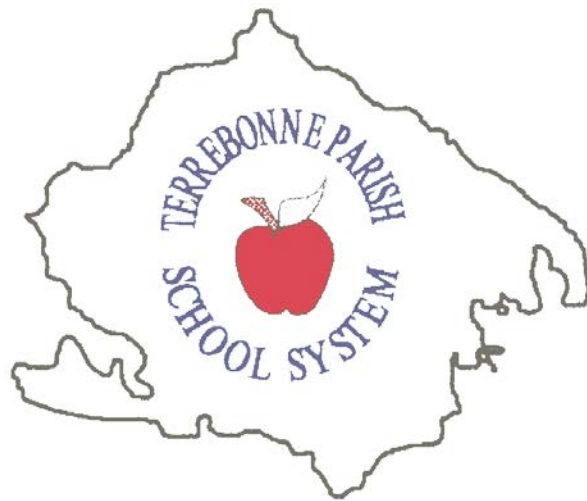
Department Codes:  
 69 – 504 Program  
 75 – Homebound Services

Terrebonne Parish School Board  
 General Fund Budget  
 Regular Education Programs-Function 1100  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>1100 - Regular Programs</b>				
110-1100-612301-000-000-00-000-00-000	Substitute Teacher	\$1,574,352	\$1,900,100	\$1,200,000
110-1100-612901-000-000-00-000-00-000	Forecast Adjustment	0	(240,000)	(240,000)
110-1100-613041-000-000-00-000-00-000	Teacher Extra Work	480	1,000	1,000
110-1100-613041-000-000-00-720-00-000	Teacher Extra Work	0	1,000	1,000
110-1100-621000-000-000-00-000-00-000	Group Insurance Expense	0	120,000	0
110-1100-622000-000-000-xx-000-00-000	FICA	66,366	71,926	22,320
110-1100-622500-000-000-xx-xxx-00-000	Medicare Part A Expense	23,787	25,262	17,979
110-1100-623101-000-000-00-xxx-00-000	Teachers Retirement	123,095	158,304	168,560
110-1100-625000-000-000-00-000-00-000	Unemployment Compensation	16,479	12,000	8,000
110-1100-626001-000-000-xx-xxx-00-000	Workers Comp Insurance	6,372	8,609	4,539
110-1100-627000-000-000-00-000-00-000	Group Insurance-Retiree	3,714,285	4,386,894	4,728,000
110-1100-628100-000-000-00-000-00-000	Sick Leave Severance Pay	93,646	115,000	105,000
110-1100-651063-000-000-00-xxx-00-000	Travel-Students	8,270	7,200	7,200
110-1100-658201-000-000-xx-000-00-000	Travel-Employee	2,032	4,000	4,000
110-1100-659005-000-000-00-720-00-000	Non-Employee Travel Expense	294	0	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	995	2,400	2,400
<b>1105 - Kindergarten</b>				
110-1105-611205-000-000-00-000-00-000	Kindergarten Teacher	2,370,373	2,574,851	2,367,641
110-1105-611298-000-000-00-000-00-000	NBC-National Board Certified	19,125	20,000	20,000
110-1105-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,257	1,652	1,652
110-1105-613041-000-000-00-000-00-000	Teacher Extra Work	0	10,500	10,500
110-1105-614001-000-000-00-000-00-000	Sabbatical Leave	12,286	0	0
110-1105-615101-000-000-00-000-00-000	Performance Pay Stipend	0	73,830	98,830
110-1105-621000-000-000-00-000-00-000	Group Insurance Expense	545,051	659,467	626,203
110-1105-622500-000-000-00-000-00-000	Medicare Part A Expense	30,632	37,260	34,918
110-1105-623101-000-000-00-000-00-000	Teachers Retirement	577,425	707,473	671,479
110-1105-626001-000-000-00-000-00-000	Workers Comp Insurance	9,613	10,291	9,593
<b>1110 - Elementary (Grades 1-8)</b>				
110-1110-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	18,035,569	18,043,622	19,728,054
110-1110-611213-000-000-00-000-00-000	Part-Time Elem Computer Lab	69,540	18,374	18,200

Terrebonne Parish School Board  
 General Fund Budget  
 Regular Education Programs-Function 1100  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
110-1110-611214-000-000-00-000-00-000	Part-Time Teacher	25,900	83,861	57,100
110-1110-611224-000-000-00-000-00-000	Elem Computer Lab Teacher	900,107	924,279	980,343
110-1110-611243-000-000-xx-000-00-000	Homebound Teacher	5,332	32,529	32,363
110-1110-611252-000-000-00-000-00-000	Focus Teacher	0	252,283	208,820
110-1110-611298-000-000-00-000-00-000	NBC-National Board Certified	81,869	55,001	55,001
110-1110-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	11,730	9,887	8,247
110-1110-611501-000-000-00-000-00-000	Paraprofessional	600	0	0
110-1110-611517-000-000-00-000-00-000	Part-Time Paraprofessional	0	8,736	8,736
110-1110-613041-xxx-000-00-000-00-000	Teacher Extra Work	0	187,000	175,000
110-1110-615101-000-000-00-000-00-000	Performance Pay	0	26,918	76,918
110-1110-615105-000-000-00-000-00-000	Focus Teacher Stipend	0	30,834	25,000
110-1110-614001-000-000-00-000-00-000	Sabbatical Leave	11,706	0	0
110-1110-621000-000-000-xx-000-00-000	Group Insurance Expense	4,046,620	4,390,681	5,195,216
110-1110-622000-000-000-xx-000-00-000	FICA	2,992	25	2,798
110-1110-622500-000-000-xx-000-00-000	Medicare Part A Expense	253,142	281,963	307,296
110-1110-623101-000-000-xx-000-00-000	Teachers Retirement	4,546,219	5,312,543	5,926,832
110-1110-623300-xxx-000-xx-000-00-000	LA Sch Employees Rtmt-LSERS	15,234	23,980	24,457
110-1110-626001-000-000-xx-000-00-000	Workers Comp Insurance	76,573	78,265	85,154
<b>1130 - Secondary (Grades 9-12)</b>				
110-1130-611231-000-000-00-000-00-000	Secondary Teacher	7,127,335	6,761,369	7,229,438
110-1130-611234-000-000-00-000-00-000	Secondary Computer Lab Teacher	246,588	207,712	200,532
110-1130-611298-000-000-00-000-00-000	NBC-National Board Certified	25,000	33,553	25,000
110-1130-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	7,841	7,841	7,841
110-1130-611501-000-000-00-000-00-000	Paraprofessional	1,195	0	0
110-1130-613041-000-000-00-000-00-000	Teacher Extra Work	14,182	100,000	100,000
110-1130-614001-000-000-00-000-00-000	Sabbatical Leave	0	24,866	0
110-1130-615101-000-000-00-000-00-000	Performance Pay	0	52,739	102,739
110-1130-621000-000-000-00-000-00-000	Group Insurance Expense	1,440,330	1,546,566	1,797,603
110-1130-622500-000-000-00-000-00-000	Medicare Part A Expense	97,513	101,961	109,053
110-1130-623101-000-000-00-000-00-000	Teachers Retirement	1,643,839	1,920,370	2,095,160
110-1130-623903-000-000-00-000-00-000	Optional Retirement Expense	16,139	19,622	20,230
110-1130-626001-000-000-00-000-00-000	Workers Comp Insurance	28,421	28,179	30,220
	Total Regular Programs	\$47,928,316	\$51,235,178	\$54,504,765



Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2014/2015

**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 2013/2014	Budget 2014/2015	Increase (Decrease)
<b>Self Contained/Resource Teacher</b>	<b>53</b>	<b>54</b>	<b>1</b>
<b>Support (Inclusion) Teacher</b>	<b>67</b>	<b>66</b>	<b>(1)</b>
<b>Special Ed Part Time Teacher</b>	<b>1</b>	<b>0</b>	<b>(1)</b>
<b>Special Ed Paraprofessional</b>	<b>83</b>	<b>83</b>	<b>0</b>
<b>Adaptive PE Teacher</b>	<b>7</b>	<b>7</b>	<b>0</b>
<b>Homebound Teacher</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Part Time Homebound Teacher</b>	<b>1</b>	<b>0</b>	<b>(1)</b>
<b>Early Steps Teacher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Part Time ECSE Teacher</b>	<b>1</b>	<b>0</b>	<b>(1)</b>
<b>ECSE Teacher</b>	<b>14</b>	<b>18</b>	<b>4</b>
<b>ECSE Paraprofessional</b>	<b>10</b>	<b>14</b>	<b>4</b>
<b>Gifted Teacher</b>	<b>17</b>	<b>17</b>	<b>0</b>
<b>Part Time Gifted Teacher</b>	<b>3</b>	<b>1</b>	<b>(2)</b>
<b>Talented Teacher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Part Time Talented Teacher</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>Total Positions</b>	<b>265</b>	<b>268</b>	<b>3</b>

Department Codes:  
 75 – Homebound Services



Terrebonne Parish School Board  
 General Fund Budget  
 Special Education Programs-Function 1200  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>1210 - Special Education</b>				
110-1210-612301-000-000-00-000-00-000	Substitute Teacher	\$270,524	\$404,000	\$225,000
110-1210-612301-000-000-85-000-00-000	Substitute Teacher	0	1,000	2,000
110-1210-612431-000-000-00-000-00-000	Substitute Paraprofessional	16,538	35,000	15,000
110-1210-612901-000-000-00-000-00-000	Forecast Adjustment	0	(110,000)	(110,000)
110-1210-621000-000-000-00-000-00-000	Group Insurance	0	40,000	
110-1210-622000-000-000-xx-000-00-000	FICA	14,440	15,244	4,346
110-1210-622500-000-000-xx-000-00-000	Medicare Part A Expense	4,198	4,757	2,378
110-1210-623101-000-000-00-000-00-000	Teachers Retirement	13,037	20,944	17,892
110-1210-625000-000-000-00-000-00-000	Unemployment Compensation	621	1,000	1,000
110-1210-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	1,181	1,372	536
110-1210-627000-000-000-00-000-00-000	Group Insurance-Retiree	582,297	745,713	822,000
110-1210-628100-000-000-00-000-00-000	Sick Leave Severance Pay	17,562	30,000	30,000
110-1210-656100-000-000-00-000-00-000	Tuition-Other Parishes	0	5,000	5,000
110-1210-658201-000-000-00-000-00-000	Travel-Employee	15,284	17,000	17,000
110-1210-658201-000-000-75-000-00-000	Travel-Employee	9,735	10,000	10,000
<b>1211 - Special Education: Classroom Teacher</b>				
110-1211-611214-000-000-75-000-00-000	Part-Time Homebound Teacher	15,731	19,839	0
110-1211-611241-000-000-00-000-00-000	Special Education Teacher	2,030,701	1,831,422	2,121,793
110-1211-611243-000-000-75-000-00-000	Homebound Teacher	123,415	97,462	97,096
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	11,077	8,440	10,158
110-1211-611501-000-000-00-000-00-000	Paraprofessional	1,160,169	1,247,494	1,256,449
110-1211-611517-xxx-000-00-000-00-000	Part-Time Paraprofessional	0	510	0
110-1211-615101-000-000-00-000-00-000	Performance Pay Stipend	0	60,422	110,422
110-1211-621000-000-000-xx-000-00-000	Group Insurance Expense	948,365	1,105,803	1,231,568
110-1211-622000-000-000-xx-000-00-000	FICA	975	32	0
110-1211-622500-000-000-xx-000-00-000	Medicare Part A Expense	44,289	46,716	51,438
110-1211-623101-000-000-xx-000-00-000	Teachers Retirement	778,585	863,336	964,905
110-1211-626001-000-000-xx-000-00-000	Workers Comp Insurance	13,316	12,665	13,921

Terrebonne Parish School Board  
 General Fund Budget  
 Special Education Programs-Function 1200  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>1212 - Special Education: Inclusion Teacher</b>				
110-1212-611214-000-000-00-000-00-000	Part-Time Inclusion Teacher	0	8,492	0
110-1212-611240-000-000-00-000-00-000	Special Ed Support Teacher	2,400,169	2,484,951	2,590,693
110-1212-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	4,330	2,477	2,477
110-1212-615101-000-000-00-000-00-000	Performance Pay Stipend	0	47,301	72,301
110-1212-621000-000-000-00-000-00-000	Group Insurance Expense	528,725	581,393	650,347
110-1212-622500-000-000-00-000-00-000	Medicare Part A Expense	32,735	36,881	38,613
110-1212-623101-000-000-00-000-00-000	Teachers Retirement	596,097	678,755	725,394
110-1212-626001-000-000-00-000-00-000	Workers Comp Insurance	9,618	9,856	10,363
<b>1214 - Special Education: APE Teacher</b>				
110-1214-611242-000-000-00-000-00-000	Adaptive Physical Ed Teacher	316,206	284,712	283,056
110-1214-615101-000-000-00-000-00-000	Performance Pay Stipend	0	1,245	1,245
110-1214-621000-000-000-00-000-00-000	Group Insurance Expense	68,291	71,534	74,348
110-1214-622500-000-000-00-000-00-000	Medicare Part A Expense	4,262	4,146	4,122
110-1214-623101-000-000-00-000-00-000	Teachers Retirement	67,261	77,306	79,256
110-1214-626001-000-000-00-000-00-000	Workers Comp Insurance	1,265	1,125	1,132
<b>1216 - Special Education: Pre-School Teacher</b>				
110-1216-611245-000-000-00-000-00-000	Early Steps Teacher	46,809	47,407	47,770
110-1216-611247-000-000-00-000-00-000	Sp Ed Non-Cat Preschool Teacher	474,307	554,995	667,263
110-1216-611298-000-000-00-000-00-000	NBC-National Board Certified	5,000	5,000	5,000
110-1216-611505-000-000-00-000-00-000	Sp Ed Non-Cat Preschool Para	122,104	144,840	197,181
110-1216-621000-000-000-00-000-00-000	Group Insurance Expense	170,097	220,441	307,171
110-1216-622500-000-000-00-000-00-000	Medicare Part A Expense	6,856	10,626	13,048
110-1216-623101-000-000-00-000-00-000	Teachers Retirement	137,380	204,268	247,716
110-1216-623905-000-000-00-000-00-000	LA State Employee Rtmt-LASERS	0	157	10,177
110-1216-626001-000-000-00-000-00-000	Workers Comp Insurance	2,583	2,971	3,669
<b>1220 - Gifted and Talented</b>				
110-1220-611214-000-000-00-000-00-000	Part-Time Teacher	88,225	172,367	106,947
110-1220-611281-000-000-00-000-00-000	Gifted Teacher	760,043	673,924	682,423
110-1220-611283-000-000-00-000-00-000	Talented Teacher	139,514	48,566	43,337
110-1220-611298-000-000-00-000-00-000	NBC-National Board Certified	5,000	0	0



Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2014/2015

**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.

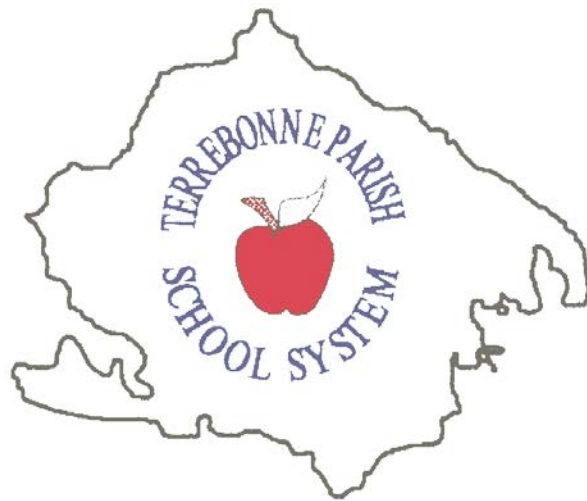
**Personnel Roster**

<b>Positions</b>	<b>Budget 2013/2014</b>	<b>Budget 2014/2015</b>	<b>Increase (Decrease)</b>
<b>Family &amp; Consumer Science Teacher</b>	<b>7</b>	<b>7</b>	<b>0</b>
<b>Business Teacher</b>	<b>17</b>	<b>17</b>	<b>0</b>
<b>Health Occupations Teacher</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Other Career &amp; Technical Teacher</b>	<b>15</b>	<b>16</b>	<b>1</b>
<b>Total Positions</b>	<b>41</b>	<b>42</b>	<b>1</b>

Terrebonne Parish School Board  
 General Fund Budget  
 Career Technical Education-Function 1300  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>1300 - Career and Technical Education</b>				
110-1300-612301-000-000-00-000-00-000	Substitute Teacher	\$68,988	\$48,000	\$40,000
110-1300-621000-000-000-00-000-00-000	Group Insurance Expense	0	4,000	0
110-1300-622000-000-000-00-000-00-000	FICA	3,766	1,488	0
110-1300-622500-000-000-00-000-00-000	Medicare Part A Expense	1,000	623	798
110-1300-623101-000-000-00-000-00-000	Teachers Retirement	1,982	6,528	11,200
110-1300-626001-000-000-00-000-00-000	Workers Comp Insurance	276	192	160
110-1300-627000-000-000-00-000-00-000	Group Insurance-Retiree	224,351	261,313	288,000
110-1300-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	15,000	15,000
110-1300-651063-000-000-00-000-00-000	Travel-Students	13,043	12,000	12,000
<b>1340 - Family and Consumer Sciences</b>				
110-1340-611235-000-000-00-000-00-000	Family & Consumer Science Tchr	217,670	265,871	267,030
110-1340-615101-000-000-00-000-00-000	Performance Pay Stipend	0	2,984	2,984
110-1340-621000-000-000-00-000-00-000	Group Insurance Expense	58,320	63,808	75,237
110-1340-622500-000-000-00-000-00-000	Medicare Part A Expense	2,897	3,899	3,915
110-1340-623101-000-000-00-000-00-000	Teachers Retirement	51,322	72,317	74,768
110-1340-626001-000-000-00-000-00-000	Workers Comp Insurance	835	1,050	1,068
<b>1350 - Trade and Industry</b>				
110-1350-611236-000-000-00-000-00-000	Trade & Industry Teacher	99,358	24,458	0
110-1350-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,297	0	0
110-1350-621000-000-000-00-000-00-000	Group Insurance Expense	18,048	6,991	0
110-1350-622500-000-000-00-000-00-000	Medicare Part A Expense	725	0	0
110-1350-623101-000-000-00-000-00-000	Teachers Retirement	23,925	6,653	0
110-1350-626001-000-000-00-000-00-000	Workers Comp Insurance	391	96	0
<b>1360 - Business and Administration</b>				
110-1360-611237-000-000-00-000-00-000	Business & Administration Teacher	734,074	622,173	687,321
110-1360-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,872	1,872	1,872
110-1360-615101-000-000-00-000-00-000	Performance Pay Stipend	0	2,654	2,654
110-1360-621000-000-000-00-000-00-000	Group Insurance Expense	129,919	129,811	155,360
110-1360-622500-000-000-00-000-00-000	Medicare Part A Expense	8,420	7,731	8,732





Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2014/2015

**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 2013/2014	Budget 2014/2015	Increase (Decrease)
<b>Second. Instrumental/Vocal Teacher</b>	11	11	0
<b>Elem. Instrumental Music Teacher</b>	11	11	0
<b>Alternative Programs Teacher</b>	10	9	(1)
<b>In-School Intervention Teacher</b>	8	8	0
<b>Total Positions</b>	40	39	(1)

Other Codes:  
 720 – Remediation Program  
 740 - LEAP/EOC Summer School



Terrebonne Parish School Board  
General Fund Budget  
Other Instructional Programs-Function 1400  
Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>1410 - Co-Curricular Activities</b>				
110-1410-611266-000-000-00-000-00-000	Secondary-Instrumental/Vocal Tchr	\$500,849	\$455,950	\$455,758
110-1410-611267-000-000-00-000-00-000	Elementary-Instrumental Music Tchr	442,103	432,900	431,145
110-1410-612301-000-000-00-000-00-000	Substitute Teacher	23,184	5,000	2,500
110-1410-615101-000-000-00-000-00-000	Performance Pay Stipend	0	13,640	13,640
110-1410-621000-000-000-00-000-00-000	Group Insurance Expense	182,502	194,792	201,517
110-1410-622000-000-000-00-000-00-000	FICA	1,399	100	0
110-1410-622500-000-000-00-000-00-000	Medicare Part A Expense	12,720	12,518	12,458
110-1410-623101-000-000-00-000-00-000	Teachers Retirement	225,293	243,131	249,033
110-1410-626001-000-000-00-000-00-000	Workers Comp Insurance	3,772	3,532	3,558
110-1410-658201-000-000-00-000-00-000	Travel-Employee	1,039	2,000	2,100
<b>1420 - Athletics Program</b>				
110-1420-612201-000-000-00-000-00-000	CECP Coach/Sponsor	69,004	83,500	83,500
110-1420-613006-000-000-00-000-00-000	Non-Certified Athletics	5,053	2,445	2,455
110-1420-613054-000-000-00-000-00-000	Athletics/Sponsors Extra Work	485,376	594,397	594,887
110-1420-613055-000-000-00-000-00-000	Extended Season Pay	14,000	15,000	15,000
110-1420-622000-000-000-00-000-00-000	FICA	3,861	4,309	5,177
110-1420-622500-000-000-00-000-00-000	Medicare Part A Expense	7,552	9,750	9,959
110-1420-623101-000-000-00-000-00-000	Teachers Retirement	117,240	166,419	171,454
110-1420-623903-000-000-00-000-00-000	Optional Retirement Expense	189	0	0
110-1420-626001-000-000-00-000-00-000	Workers Comp Insurance	2,367	2,726	2,783
110-1420-632037-000-000-00-000-00-000	Contract Extra Curricular	0	7,500	7,500
110-1420-633564-000-000-00-000-00-000	Drug Testing-Students	4,048	4,000	4,000
110-1420-651063-000-000-00-000-00-000	Travel-Students	0	7,000	0
110-1420-661033-000-000-00-000-00-000	Supplies-Extra Curricular	0	34,000	34,000
110-1420-661066-000-000-00-000-00-000	Grounds Care Supplies	0	10,000	10,000
<b>1440 - Driver Education Program</b>				
110-1440-613047-000-000-00-000-00-000	Driver Education Teacher	40,680	43,000	43,000
110-1440-622500-000-000-00-000-00-000	Medicare Part A Expense	569	624	624
110-1440-623101-000-000-00-000-00-000	Teachers Retirement	9,967	11,696	12,040
110-1440-626001-000-000-00-000-00-000	Workers Comp Insurance	163	172	172
110-1440-643060-000-000-00-000-00-000	Vehicle Repair Service	0	3,000	3,000
110-1440-658201-000-000-00-000-00-000	Travel-Employee	50	200	200

Terrebonne Parish School Board  
 General Fund Budget  
 Other Instructional Programs-Function 1400  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
110-1440-661005-000-000-00-000-00-000	Instructional Materials	125	200	400
110-1440-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	5,512	6,000	6,000
110-1440-673222-000-000-00-000-00-000	Vehicles	0	20,000	0
<b>1460 - After School Programs</b>				
110-1460-613001-000-000-00-720-00-000	Paraprofessional - Extra Work	488	1,000	1,000
110-1460-613048-000-000-00-720-00-000	Remediation Teacher	53,628	60,000	60,000
110-1460-613049-000-070-00-000-00-000	Saturday Suspension Teacher	26,071	50,000	50,000
110-1460-613051-000-000-00-000-00-000	Homework Hotline Teacher	11,685	0	0
110-1460-622000-000-000-00-000-00-000	FICA	58	150	75
110-1460-622500-000-xxx-00-xxx-00-000	Medicare Part A Expense	1,193	1,610	1,610
110-1460-623101-000-xxx-00-xxx-00-000	Teachers Retirement	20,931	30,192	31,080
110-1460-626001-000-xxx-00-xxx-00-000	Workers Comp Insurance	367	444	444
<b>1470 - Summer School Programs</b>				
110-1470-612203-000-000-00-740-00-000	Campus Monitor	18,075	20,000	20,000
110-1470-613003-000-000-00-740-00-000	Summer Program Paraprofessional	261	1,500	1,500
110-1470-613042-000-000-00-740-00-000	Summer Program Teacher	171,669	225,000	225,000
110-1470-622000-000-00-000-740-00-000	FICA	769	0	300
110-1470-622500-000-000-00-740-00-000	Medicare Part A Expense	2,611	3,575	3,575
110-1470-623101-000-000-00-740-00-000	Teachers Retirement	42,639	67,048	69,020
110-1470-623300-000-000-00-740-00-000	LA School Employees Rtmt	815	300	300
110-1470-626001-000-000-00-740-00-000	Workers Comp Insurance	760	986	986
<b>1480 - Alternative Program</b>				
110-1480-611262-000-000-00-000-00-000	Alternative Program Teacher	272,071	294,225	374,927
110-1480-611264-000-000-00-000-00-000	In-School Intervention Teacher	286,251	196,420	307,850
110-1480-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,437	2,131	2,627
110-1480-611501-000-000-00-000-00-000	Paraprofessional	12,931	0	0
110-1480-612301-000-000-00-000-00-000	Substitute Teacher	60,410	132,000	5,000
110-1480-612301-000-000-85-000-00-000	Substitute Teacher	0	0	10,000
110-1480-615101-000-000-00-000-00-000	Performance Pay	0	6,302	6,302
110-1480-621000-000-000-00-000-00-000	Group Insurance Expense	123,347	123,836	151,940
110-1480-622000-000-000-xx-000-00-000	FICA	3,737	5,878	620
110-1480-622500-000-000-xx-000-00-000	Medicare Part A Expense	8,726	8,666	10,326

Terrebonne Parish School Board  
 General Fund Budget  
 Other Instructional Programs-Function 1400  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
110-1480-623101-000-000-xx-000-00-000	Teachers Retirement	140,732	148,138	192,578
110-1480-626001-000-000-xx-000-00-000	Workers Comp Insurance	2,531	2,564	2,791
110-1480-627000-000-000-00-000-00-000	Group Insurance-Retiree	123,656	156,736	174,000
110-1480-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	8,000	8,000
<b>1490 - Other Instructional Programs</b>				
110-1490-611272-000-000-00-000-00-000	JAG Teacher	5,852	0	0
110-1490-612301-000-000-00-000-00-000	Substitute Teacher	210	0	0
110-1490-622000-000-000-00-000-00-000	FICA	13	0	0
110-1490-622500-000-000-00-000-00-000	Medicare Part A Expense	181	0	0
110-1490-626001-000-000-00-000-00-000	Workers Comp Insurance	1	0	0
110-1490-628100-000-000-00-000-00-000	Sick Leave Severance Pay	6,420	0	0
110-1490-632020-000-000-00-000-00-000	4-H Services-LSU AG Center	12,877	12,877	12,877
Total Other Instructional Programs		\$3,572,020	\$3,949,079	\$4,102,588

Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2014/2015

**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 2013/2014	Budget 2014/2015	Increase (Decrease)
<b>LEP Teacher</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>0</b>

Terrebonne Parish School Board  
 General Fund Budget  
 Special Programs-Function 1500  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>1510 - No Child Left Behind (NCLB)</b>				
110-1510-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	\$1,297	\$1,551	\$1,551
110-1510-612903-000-000-00-000-00-000	Performance Pay	0	19,526	19,526
110-1510-611501-000-000-00-000-00-000	Paraprofessional	3,468	0	0
110-1510-611517-000-000-00-000-00-000	Part-Time Paraprofessional	300	0	0
110-1510-622000-000-000-00-000-00-000	FICA	19	25	0
110-1510-622500-000-000-00-000-00-000	Medicare Part A Expense	72	501	428
110-1510-623101-000-000-00-000-00-000	Teachers Retirement	318	422	0
110-1510-626001-000-000-00-000-00-000	Workers Comp Insurance	5	6	0
110-1510-627000-000-000-00-000-00-000	Group Insurance-Retiree	346,984	410,038	444,000
110-1510-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	10,000	10,000
<b>1520 - English Language Acquisition</b>				
110-1520-611255-000-000-00-000-00-000	LEP Teacher	106,522	85,023	84,119
110-1520-612301-000-000-00-000-00-000	Substitute Teacher	15,500	0	0
110-1520-614001-000-000-00-000-00-000	Sabbatical Leave	9,160	0	0
110-1520-621000-000-000-00-000-00-000	Group Insurance Expense-Active	16,066	18,273	18,374
110-1520-622500-000-000-00-000-00-000	Medicare Part A Expense	1,239	1,225	1,220
110-1520-623101-000-000-00-000-00-000	Teachers Retirement	34,029	11,339	11,419
110-1520-626001-000-000-00-000-00-000	Workers Comp Insurance	523	336	336
110-1520-658201-000-000-00-000-00-000	Travel-Employee	540	500	500
<b>1530 - Pre-Kindergarten Programs</b>				
110-1530-611298-000-000-00-000-00-000	NBC-National Board Certified	5,000	10,000	10,000
110-1530-613041-000-000-00-000-00-000	Teacher Extra Work	0	1,500	1,500
110-1530-615101-000-000-00-000-00-000	Performance Pay	52,481	93,657	118,657
110-1530-614001-000-000-00-000-00-000	Sabbatical Leave	7,207	0	0
110-1530-621000-000-000-00-000-00-000	Group Insurance-Active	2,256	0	0
110-1530-622500-000-000-00-000-00-000	Medicare Part A Expense	1,196	1,795	2,177
110-1530-623101-000-000-00-000-00-000	Teachers Retirement	3,942	3,128	3,220
110-1530-626001-000-000-00-000-00-000	Workers Comp Insurance	49	46	46
110-1530-627000-000-000-00-000-00-000	Group Insurance-Retiree	161,666	221,017	246,000
110-1530-628100-000-000-00-000-00-000	Sick Leave Severance Pay	21,280	15,000	20,000
	Total Special Programs	\$791,119	\$904,908	\$993,073

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 2014/2015

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 2014/2015

Personnel Roster			
Position	Budget 2013/2014	Budget 2014/2015	Increase (Decrease)
<b>Supervisor of Attendance</b>	2	2	0
<b>Secretary</b>	2	2	0
<b>Instructional Technology Specialist</b>	1	1	0
<b>Guidance Counselor</b>	31	32	1
<b>Guidance Secretary</b>	6	6	0
<b>Nurse Coordinator</b>	1	1	0
<b>General Health Nurse</b>	5	6	1
<b>Nursing Assistant</b>	2	2	0
<b>Part-Time Nursing Assistant</b>	33	33	0
<b>Psychologist</b>	9	10	1
<b>Educational Diagnostician</b>	8	8	0
<b>Speech Therapist/Pathologists</b>	19	17	(2)
<b>Speech Therapy Assistant</b>	11	12	1
<b>Audiologist</b>	1	1	0
<b>Special Education Interpreter</b>	3	3	0
<b>Total Positions</b>	<b>134</b>	<b>136</b>	<b>2</b>

Terrebonne Parish School Board  
 General Fund Budget  
 Pupil Support Services-Function 2100  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>2100 - Pupil Support Services</b>				
110-2100-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$471,650	\$548,365	\$606,000
<b>2110 - Attendance &amp; Social Work Services</b>				
110-2110-612205-000-000-00-000-00-000	Part-Time Seasonal Clerical	1,309	6,000	3,000
110-2110-612401-000-000-00-000-00-000	Substitute Supervisor	38,264	36,615	0
110-2110-622000-000-000-00-000-00-000	FICA	81	372	0
110-2110-622500-000-000-00-000-00-000	Medicare Part A Expense	574	619	44
110-2110-623101-000-000-00-000-00-000	Teachers Retirement	9,375	10,016	840
110-2110-626001-000-000-00-000-00-000	Workers Comp Insurance	158	170	12
110-2110-643018-000-000-00-000-00-000	Equipment Repair Service	0	250	0
110-2110-644230-000-000-00-000-00-000	Copy Equipment Rental	425	1,000	1,000
110-2110-653032-000-000-00-000-00-000	Cellular Telephone Expense	907	960	960
110-2110-655001-000-000-00-000-00-000	Forms Printing	17,217	17,000	17,000
110-2110-658201-000-000-00-000-00-000	Travel-Employee	5,566	6,000	6,000
110-2110-661050-000-000-00-000-00-000	General Office Supplies	5,223	1,500	1,500
<b>2111 - Supervision-Attendance/Social Work</b>				
110-2111-611116-000-000-00-000-00-000	Supervisor-Child Welfare	172,380	156,384	166,578
110-2111-611199-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,504	2,637	2,637
110-2111-611401-000-000-00-000-00-000	Clerical/Secretarial	46,484	47,179	47,283
110-2111-613008-000-000-00-000-00-000	Clerical - Extra Work	132	1,500	1,500
110-2111-621000-000-000-00-000-00-000	Group Insurance Expense	27,618	27,936	34,864
110-2111-622500-000-000-00-000-00-000	Medicare Part A Expense	665	2,417	3,123
110-2111-623101-000-000-00-000-00-000	Teachers Retirement	32,906	56,494	60,301
110-2111-626001-000-000-00-000-00-000	Workers Comp Insurance	882	825	861
110-2111-628200-000-000-00-000-00-000	Annual Leave Severance Pay	0	45,986	0
<b>2120 - Guidance Services</b>				
110-2120-611398-000-000-00-000-00-000	NBC-National Board Certified	88,187	0	0
110-2120-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	8,345	0	0
110-2120-612413-000-000-00-000-00-000	Substitute Guidance Counselor	2,602	10,000	3,000
110-2120-622000-000-000-00-000-00-000	FICA	84	0	0
110-2120-622500-000-000-00-000-00-000	Medicare Part A Expense	1,475	145	44
110-2120-623101-000-000-00-000-00-000	Teachers Retirement	19,892	2,720	840

Terrebonne Parish School Board  
 General Fund Budget  
 Pupil Support Services-Function 2100  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
110-2120-626001-000-000-00-000-00-000	Workers Comp Insurance	397	40	12
110-2120-628100-000-000-00-000-00-000	Sick Leave Severance Pay	6,842	0	0
110-2120-658201-000-000-00-000-00-000	Travel-Employee	0	200	200
110-2120-661049-000-xxx-00-000-00-000	Guidance Materials	2,496	3,000	3,000
<b>2122 - Counseling Services</b>				
110-2122-611305-000-000-00-000-00-000	Guidance Counselor	1,676,217	1,365,797	1,434,488
110-2122-611398-000-000-00-000-00-000	NBC-National Board Certified	0	84,700	85,000
110-2122-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	0	1,237	1,231
110-2122-611409-000-000-00-000-00-000	Guidance Secretary	108,967	107,765	107,130
110-2122-612413-000-000-00-000-00-000	Substitute Guidance Counselor	0	0	2,500
110-2122-615101-000-000-00-000-00-000	Performance Pay	0	26,192	26,192
110-2122-621000-000-000-00-000-00-000	Group Insurance Expense	314,415	309,632	341,054
110-2122-622000-000-000-00-000-00-000	FICA	0	155	0
110-2122-622500-000-000-00-000-00-000	Medicare Part A Expense	23,151	22,942	24,104
110-2122-623101-000-000-00-000-00-000	Teachers Retirement	370,044	410,145	443,864
110-2122-623905-000-000-00-000-00-000	La State Emp Rtmt Sys-LASERS	13,058	13,894	13,737
110-2122-626001-000-000-00-000-00-000	Workers Comp Insurance	6,945	6,181	6,516
110-2122-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	7,000	7,000
<b>2130 - Health Services</b>				
110-2130-612429-000-000-00-000-00-000	Substitute Nursing Assistant	0	1,000	1,000
110-2130-622000-000-000-00-000-00-000	FICA	0	62	62
110-2130-622500-000-000-00-000-00-000	Medicare Part A Expense	0	15	15
110-2130-625000-000-000-00-000-00-000	Unemployment Compensation	2,387	3,000	1,000
110-2130-626001-000-000-00-000-00-000	Workers Comp Insurance	0	4	4
110-2130-643018-000-000-00-000-00-000	Equipment Repair Service	2,428	3,000	3,000
110-2130-653032-000-000-00-000-00-000	Cellular Telephone Expense	2,439	2,500	2,500
110-2130-658201-000-000-00-000-00-000	Travel-Employee	7,255	7,500	7,500
110-2130-661048-000-000-00-000-00-000	Health Supplies	3,963	6,000	6,000
110-2130-661050-000-000-00-000-00-000	General Office Supplies	93	500	500
<b>2131 - Supervision of Health Services</b>				
110-2131-611144-000-000-00-000-00-000	Nurse Coordinator	45,216	49,315	48,914

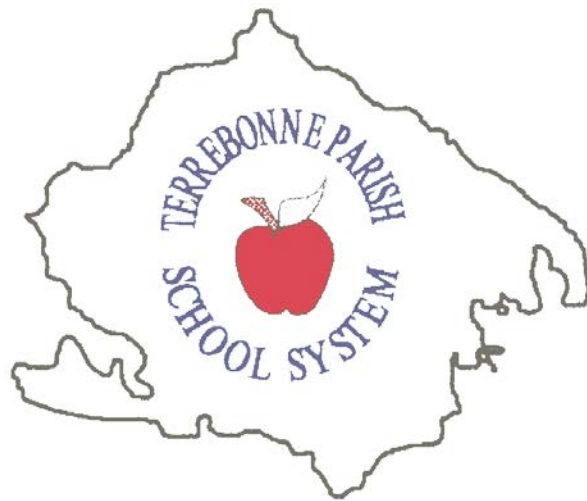
Terrebonne Parish School Board  
 General Fund Budget  
 Pupil Support Services-Function 2100  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
110-2131-621000-000-000-00-000	Group Insurance Expense	8,363	10,416	10,897
110-2131-622500-000-000-00-000	Medicare Part A Expense	573	715	709
110-2131-623101-000-000-00-000	Teachers Retirement	11,078	13,414	13,696
110-2131-626001-000-000-00-000	Workers Comp Insurance	181	195	196
<b>2134 - Nursing Services</b>				
110-2134-611601-000-000-00-000	Nursing Assistant	26,140	26,463	26,353
110-2134-611602-000-000-00-000	Part-Time Nursing Assistant	199,659	186,280	201,960
110-2134-611841-000-000-00-000	Health Nurse	187,349	194,175	228,845
110-2134-613017-000-000-00-000	Nursing Assistant-Extra Work	2,248	4,500	2,000
110-2134-613017-000-000-00-740-00-000	Nursing Assistant-Extra Work	0	0	1,500
110-2134-613057-000-000-00-000	Nurse - Extra Work	8,244	10,500	4,000
110-2134-613057-000-000-00-740-00-000	Nurse - Extra Work	0	0	5,500
110-2134-615101-000-000-00-000	Performance Pay Stipend	0	2,700	2,700
110-2134-621000-000-000-00-000	Group Insurance Expense	55,158	58,924	72,008
110-2134-622000-000-000-00-xxx-00-000	FICA	12,557	11,972	12,739
110-2134-622500-000-000-00-xxx-00-000	Medicare Part A Expense	5,998	6,163	6,858
110-2134-623101-000-000-00-xxx-00-000	Teachers Retirement	54,021	63,685	74,115
110-2134-626001-000-000-00-xxx-00-000	Workers Comp Insurance	1,682	1,675	1881
<b>2140 - Psychological And Educational Services</b>				
110-2140-614001-000-000-00-000	Sabbatical Leave	14,008	0	0
110-2140-621000-000-000-00-000	Group Insurance Expense	1,550	1,033	0
110-2140-622500-000-000-00-000	Medicare Part A Expense	296	0	0
110-2140-623101-000-000-00-000	Teachers Retirement	5,280	0	0
110-2140-626001-000-000-00-000	Workers Comp Insurance	56	0	0
110-2140-628100-000-000-00-000	Sick Leave Severance Pay	6,809	0	0
<b>2142 - Psychological Testing Services</b>				
110-2142-611325-000-000-00-000	Psychologist	213,337	272,659	273,585
110-2142-621000-000-000-00-000	Group Insurance Expense	40,331	53,913	60,545
110-2142-622500-000-000-00-000	Medicare Part A Expense	2,903	3,954	3,967
110-2142-623101-000-000-00-000	Teachers Retirement	52,268	74,163	76,604
110-2142-626001-000-000-00-000	Workers Comp Insurance	853	1,079	1,094

Terrebonne Parish School Board  
 General Fund Budget  
 Pupil Support Services-Function 2100  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>2145 - Educational Diagnostic Services</b>				
110-2145-611331-000-000-00-000-00-000	Educational Diagnostician	202,500	206,685	207,504
110-2145-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,591	1,591	1,591
110-2145-621000-000-000-00-000-00-000	Group Insurance Expense	36,404	42,535	45,030
110-2145-622500-000-000-00-000-00-000	Medicare Part A Expense	2,086	2,611	2,629
110-2145-623101-000-000-00-000-00-000	Teachers Retirement	50,002	56,652	58,547
110-2145-626001-000-000-00-000-00-000	Workers Comp Insurance	816	824	836
<b>2150 - Speech Pathology &amp; Audiology Services</b>				
110-2150-612417-000-000-00-000-00-000	Substitute Speech Therapist	10,358	65,000	40,000
110-2150-613002-000-000-00-000-00-000	Extra Work - Interpreter	297	200	200
110-2150-622000-000-000-00-000-00-000	FICA	288	155	13
110-2150-622500-000-000-00-000-00-000	Medicare Part A Expense	153	946	583
110-2150-623101-000-000-00-000-00-000	Teachers Retirement	1,474	17,680	11,200
110-2150-626001-000-000-00-000-00-000	Workers Compensation Insurance	43	360	161
110-2150-658201-000-000-00-000-00-000	Travel-Expense	10,078	10,000	10,000
<b>2152 - Speech Pathology/Therapy Services</b>				
110-2152-611301-000-000-00-000-00-000	Speech Therapist	1,087,972	542,827	669,174
110-2152-611303-000-000-00-000-00-000	Speech Therapist Assistant	3,000	328,291	428,514
110-2152-611329-000-000-00-000-00-000	Qualified Exm/Speech Pathologist	94,472	159,148	0
110-2152-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	4,727	2,597	0
110-2152-615101-000-000-00-000-00-000	Performance Pay	0	22,334	47,334
110-2152-621000-000-000-00-000-00-000	Group Insurance Expense	228,272	211,126	255,245
110-2152-622500-000-000-00-000-00-000	Medicare Part A Expense	15,284	15,851	16,820
110-2152-623101-000-000-00-000-00-000	Teachers Retirement	257,506	280,326	307,352
110-2152-626001-000-000-00-000-00-000	Workers Comp Insurance	4,690	4,079	4,391
110-2152-628100-000-000-00-000-00-000	Sick Leave Severance Pay	14,211	15,000	15,000
<b>2153 - Audiology Services</b>				
110-2153-611337-000-000-00-000-00-000	Audiologist	26,348	26,754	26,510
110-2153-621000-000-000-00-000-00-000	Group Insurance Expense	3,415	3,861	4,127
110-2153-622500-000-000-00-000-00-000	Medicare Part A Expense	373	388	384
110-2153-623101-000-000-00-000-00-000	Teachers Retirement	6,455	7,277	7,423





Terrebonne Parish School Board  
 General Fund Budget  
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Instructional Staff Services			
<p>Instructional Staff Services include activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.</p> <p>Improvement of Instructional Services – Activities associated with directing, managing and supervising the improvement of instructional services.</p> <p>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.</p> <p>Instructional Staff Training Services – Activities associated with the professional development and training of instructional personnel.</p> <p>Library/Media Services – Activities concerned with the use of all teaching and learning resources, including hardware and content materials.</p> <p>Other Instructional Staff Services – Activities supporting the instructional staff not properly classified elsewhere in this area.</p>			
Personnel Roster			
Position	Budget 2013/2014	Budget 2014/2015	Increase (Decrease)
<b>Supervisor of Regular Programs</b>	2	2	0
<b>Secretary</b>	2	2	0
<b>Adult Education Administrator</b>	1	1	0
<b>Testing &amp; Accountability Coordinator</b>	0	1	1
<b>Curriculum Specialist</b>	3	4	1
<b>STEM Coordinator</b>	0	1	1
<b>Lead Teacher</b>	2	3	1
<b>Coordinator/Facilitator–Special Area</b>	0	1	1
<b>Master Teacher</b>	6	6	0
<b>Education Technology Facilitator</b>	1	1	0
<b>Elementary Librarian</b>	24	25	1
<b>Secondary Librarian</b>	7	7	0
<b>Part Time Librarian</b>	1	0	(1)
<b>Total Positions</b>	<b>49</b>	<b>54</b>	<b>5</b>



Terrebonne Parish School Board  
General Fund Budget  
Instructional Staff Services-Function 2200  
Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>2200 - Instructional Staff Services</b>				
110-2200-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$657,770	\$791,992	\$852,000
<b>2211 - Regular Programs-Elementary &amp; Secondary Programs</b>				
110-2211-6111111-000-000-00-000-00-000	Supervisor-Regular Programs	169,185	169,535	168,735
110-2211-611375-000-000-00-000-00-000	Testing & Accountability Coord	0	0	51,625
110-2211-611401-000-000-00-000-00-000	Clerical/Secretarial	44,473	45,378	45,276
110-2211-613079-000-000-00-000-00-000	School Admin-Extra Work	800	0	0
110-2211-621000-000-000-xx-000-00-000	Group Insurance Expense	36,333	34,203	49,577
110-2211-622500-000-000-xx-000-00-000	Medicare Part A Expense	2,957	3,116	3,852
110-2211-623101-000-000-xx-000-00-000	Teachers Retirement	52,542	58,456	74,378
110-2211-626001-000-000-xx-000-00-000	Workers Comp Insurance	858	854	1,063
110-2211-644230-000-000-00-000-00-000	Copy Equipment Rental	3,740	3,800	3,800
110-2211-653032-000-000-00-000-00-000	Cellular Telephone Expense	1,306	1,600	1,600
110-2211-658201-000-000-00-000-00-000	Travel-Employee	1,741	4,000	4,000
110-2211-661050-000-000-xx-000-00-000	General Office Supplies	2,443	2,500	2,500
<b>2212 - Special Education Programs</b>				
110-2212-6111112-000-000-00-000-00-000	Supervisor-Special Education	87,764	33,515	33,360
110-2212-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	2,040	2,040	2,040
110-2212-621000-000-000-00-000-00-000	Group Insurance Expense	7,097	2,897	2,897
110-2212-622500-000-000-00-000-00-000	Medicare Part A Expense	1,448	588	616
110-2212-623101-000-000-00-000-00-000	Teachers Retirement	23,837	9,618	9,912
110-2212-626001-000-000-00-000-00-000	Workers Comp Insurance	359	142	141
110-2212-628100-000-000-00-000-00-000	Sick Leave Severance Pay	7,102	7,000	7,000
110-2212-628200-000-000-00-000-00-000	Annual Leave Severance Pay	9,354	0	0
<b>2214 - Other Special Programs</b>				
110-2214-6111113-000-000-00-000-00-000	Supervisor-Federal Programs	8,459	23,058	8,559
110-2214-611398-000-000-00-000-00-000	NBC-National Board Certified	0	5,000	5,000
110-2214-621000-000-000-00-000-00-000	Group Insurance Expense	879	1,792	1,090
110-2214-622500-000-000-00-000-00-000	Medicare Part A Expense	116	406	197
110-2214-623101-000-000-00-000-00-000	Teachers Retirement	173	7,632	3,797
110-2214-626001-000-000-00-000-00-000	Workers Comp Insurance	34	112	54

Terrebonne Parish School Board  
 General Fund Budget  
 Instructional Staff Services-Function 2200  
 Fiscal Year 2014/2015

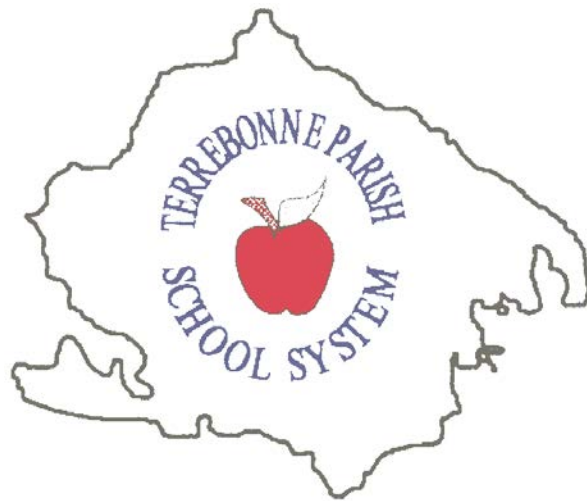
Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>2216 - Adult/Continuing Education Program</b>				
110-2216-611363-000-000-00-000-00-000	Coordinator-Special Area	33,213	41,050	40,358
110-2216-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,504	1,504	1,504
110-2216-621000-000-000-00-000-00-000	Group Insurance Expense	3,197	3,750	4,077
110-2216-622500-000-000-00-000-00-000	Medicare Part A Expense	0	591	607
110-2216-623101-000-000-00-000-00-000	Teachers Retirement	8,506	11,575	11,721
110-2216-626001-000-000-00-000-00-000	Workers Comp Insurance	139	169	167
<b>2220 - Instruction &amp; Curriculum Development Services</b>				
110-2220-611347-000-000-61-000-00-000	Curriculum Specialist	144,098	139,961	188,756
110-2220-611351-000-000-00-000-00-000	Read/Math Content Leader	43,071	0	0
110-2220-611352-000-000-00-000-00-000	STEM Coordinator	0	0	45,504
110-2220-611353-000-000-00-000-00-000	Master Teacher	349,597	265,651	265,347
110-2220-611354-000-000-00-000-00-000	Lead Teacher	0	84,506	122,912
110-2220-611363-000-000-00-000-00-000	Coordinator-Special Area	0	0	49,965
110-2220-611398-000-000-00-000-00-000	NBC-National Board Certified	30,000	30,000	30,000
110-2220-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	7,326	1,738	1,738
110-2220-613041-000-000-00-000-00-000	Teacher Extra Work	16,780	5,000	5,000
110-2220-613071-000-000-00-740-00-000	Coordinator-Extra Work	0	1,000	1,000
110-2220-613074-000-000-00-000-00-000	Curr Specialist-Extra Work	4,956	40,000	40,000
110-2220-615101-000-000-00-000-00-000	Performance Pay Stipend	0	26,116	51,116
110-2220-621000-000-000-xx-000-00-000	Group Insurance Expense	95,395	95,026	131,186
110-2220-622500-000-000-xx-xxx-00-000	Medicare Part A Expense	6,309	8,479	11,067
110-2220-623101-000-000-xx-xxx-00-000	Teachers Retirement	127,828	154,728	209,856
110-2220-626001-000-000-xx-xxx-00-000	Workers Comp Insurance	2,384	2,133	2,998
110-2220-628100-000-000-00-000-00-000	Sick Leave Severance Pay	6,940	7,000	12,000
110-2220-644230-000-000-61-000-00-000	Copy Equipment Rental	1,576	2,000	2,000
110-2220-655018-000-000-00-000-00-000	Pamphlet Printing	1,231	0	0
110-2220-658201-000-000-61-000-00-000	Travel-Employee	10,163	11,000	11,000
110-2220-661047-000-000-61-000-00-000	Instructional Improvement Supplies	148	500	500
110-2220-661050-000-000-61-000-00-000	General Office Supplies	1,559	1,650	1,650
<b>2231 - Instructional Staff Training-Regular Education</b>				
110-2231-612301-000-000-00-000-00-000	Substitute Teacher	49,392	60,500	60,000
110-2231-612301-000-000-85-000-00-000	Substitute Teacher	0	0	500

Terrebonne Parish School Board  
General Fund Budget  
Instructional Staff Services-Function 2200  
Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
110-2231-612322-000-000-00-000-00-000	Substitute Elementary Librarian	1,882	2,500	1,500
110-2231-612409-000-000-00-000-00-000	Substitute Master Teacher	73	2,500	3,000
110-2231-615051-000-000-00-000-00-000	Stipend-In-service Presenter	1,038	5,000	5,000
110-2231-615052-000-000-00-000-00-000	Stipend-In-service Participant	58,990	350,000	300,000
110-2231-622000-000-000-00-000-00-000	FICA	1,630	3,888	31
110-2231-622500-000-000-xx-000-00-000	Medicare Part A Expense	1,561	6,065	5,365
110-2231-623101-000-000-00-000-00-000	Teachers Retirement	20,518	108,936	103,460
110-2231-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	0	66	0
110-2231-623903-000-000-00-000-00-000	Optional Retirement Expense	0	100	0
110-2231-626001-000-000-xx-000-00-000	Workers Comp Insurance	445	1,673	1,480
110-2231-632012-000-000-00-000-00-000	Consultant Services	9,925	10,000	10,000
110-2231-634005-000-000-00-000-00-000	Technical Training Services	550	550	550
110-2231-658201-000-000-00-000-00-000	Travel-Employee	25,168	37,000	35,000
110-2231-658201-000-000-00-190-00-000	Travel-Employee	0	0	2,000
110-2231-661045-000-000-00-000-00-000	Professional Development Supplies	7,289	15,000	15,000
<b>2232 - Staff Training-Special Education Programs</b>				
110-2232-612301-000-000-00-000-00-000	Substitute Teacher	0	250	250
110-2232-615052-000-000-00-000-00-000	Stipend-In-service Participant	828	1,000	1,000
110-2232-622000-000-000-00-000-00-000	FICA	0	15	62
110-2232-622500-000-000-00-000-00-000	Medicare Part A Expense	11	19	15
110-2232-623101-000-000-00-000-00-000	Teachers Retirement	195	272	280
110-2232-626001-000-000-00-000-00-000	Workers Comp Insurance	3	5	4
<b>2250 - Library/Media Services</b>				
110-2250-622500-000-000-00-000-00-000	Medicare Part A Expense	46	102	0
110-2250-628100-000-000-00-000-00-000	Sick Leave Severance Pay	3,180	7,000	0
<b>2252 - School Library/Media Services</b>				
110-2252-611287-000-000-00-000-00-000	Elementary Librarian	1,012,526	966,197	1,024,344
110-2252-611288-000-000-00-000-00-000	Secondary Librarian	268,919	298,661	297,079
110-2252-611289-000-000-00-000-00-000	Part-Time Librarian	37,255	19,125	0
110-2252-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,231	0	0
110-2252-611398-000-000-00-000-00-000	NBC-National Board Certified	0	5,000	5,000
110-2252-611415-000-000-00-000-00-000	School Library Clerk	600	0	0

Terrebonne Parish School Board  
 General Fund Budget  
 Instructional Staff Services-Function 2200  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
110-2252-612322-000-000-00-000-00-000	Substitute Elementary Librarian	72,357	30,000	30,000
110-2252-612331-000-000-00-000-00-000	Substitute Secondary Librarian	11,144	4,000	1,500
110-2252-621000-000-000-00-000-00-000	Group Insurance Expense	244,744	273,872	302,604
110-2252-622000-000-000-00-000-00-000	FICA	3,248	806	586
110-2252-622500-000-000-00-000-00-000	Medicare Part A Expense	18,417	18,672	19,285
110-2252-623101-000-000-00-000-00-000	Teachers Retirement	298,147	356,379	377,572
110-2252-626001-000-000-00-000-00-000	Workers Comp Insurance	5,613	5,234	5,432
110-2252-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	7,000	15,000
<b>2290 - Other Instructional Staff Services</b>				
110-2290-611361-000-000-65-000-00-000	Education Technology Facilitator	65,011	46,045	46,413
110-2290-611365-000-000-00-000-00-000	Literacy Focus Coordinator	0	0	7,401
110-2290-613065-000-000-00-740-00-000	Facilitator-Extra Work	550	1,000	1,000
110-2290-613072-000-000-00-740-00-000	Summer Program Test Coordinator	22,752	24,000	24,000
110-2290-613086-000-000-00-000-00-000	Supervising Student Teacher	7,500	10,000	10,000
110-2290-621000-000-000-65-000-00-000	Group Insurance Expense	8,409	7,007	7,477
110-2290-621000-000-000-65-000-00-000	FICA	250	0	0
110-2290-622500-000-000-xx-xxx-00-000	Medicare Part A Expense	1,623	1,175	1,288
110-2290-623101-000-000-xx-xxx-00-000	Teachers Retirement	23,240	22,045	24,868
110-2290-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	77	0	0
110-2290-626001-000-000-xx-xxx-00-000	Workers Comp Insurance	399	321	356
110-2290-628100-000-000-00-000-00-000	Sick Leave Severance Pay	6,392	0	0
110-2290-628200-000-000-00-000-00-000	Annual Leave Severance Pay	8,693	0	0
110-2290-632014-000-000-67-000-00-000	Grant Writing Services	4,038	0	0
110-2290-653032-000-000-65-000-00-000	Cellular Telephone Expense	348	500	500
110-2290-658201-000-000-xx-000-00-000	Travel-Employee	401	500	500
110-2290-661050-000-000-67-000-00-000	General Office Supplies	0	1,000	1,000
110-2290-661052-000-000-00-000-00-000	Other Materials & Supplies	408	500	500
	Total Instructional Staff Services	\$4,325,746	\$4,855,841	\$5,323,300



Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2014/2015

**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 2013/2014	Budget 2014/2015	Increase (Decrease)
<b>Board Member</b>	<b>9</b>	<b>9</b>	<b>0</b>
<b>Executive Assistant to the Board</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Receptionist/Switchboard Operator</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Superintendent</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Assistant Superintendent</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Executive Secretary to the Supt.</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Asst. Superintendent- Secretary</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>15</b>	<b>15</b>	<b>0</b>

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

Terrebonne Parish School Board  
 General Fund Budget  
 General Administration-Function 2300  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>2300 - General Administration</b>				
110-2300-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$80,277	\$85,665	\$102,000
<b>2310 - Board of Education Services</b>				
110-2310-631635-000-000-21-000-00-000	Election Expense	50,361	0	0
110-2310-631901-000-000-21-000-00-000	Processing Fees/Retirees	600	600	600
110-2310-633215-000-000-21-000-00-000	General Legal & Recording Fees	45,677	46,000	46,000
110-2310-633310-000-000-21-000-00-000	Financial Audit Fees	49,478	50,000	50,000
110-2310-633901-000-000-21-000-00-000	Actuary Fees	10,300	10,300	10,300
110-2310-633903-000-000-21-000-00-000	Geologist Fee-Section 16 Lands	10,121	10,000	10,000
110-2310-633905-000-000-21-000-00-000	Consultant Services-S16 Lands	2,000	5,000	5,000
110-2310-633907-000-000-21-000-00-000	Appraisal Fees	2,500	4,800	0
110-2310-633911-000-000-21-000-00-000	Policy Review	3,400	3,400	3,400
110-2310-634035-000-000-21-000-00-000	Planning/Map Fees-School	21,671	25,000	25,000
110-2310-634047-000-000-21-000-00-000	Contract Security Services	1,298	3,000	3,000
110-2310-634052-000-000-21-000-00-000	Bank Service Charges	74,267	75,000	75,000
110-2310-634058-000-000-21-000-00-000	Cash Management Fees	66	500	100
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	2,186	2,200	2,200
110-2310-653022-000-000-21-000-00-000	Cable TV Services	289	1,000	900
110-2310-653032-000-000-21-000-00-000	Cellular Telephone Expense	4,510	5,500	5,500
110-2310-654005-000-000-21-000-00-000	Official Journal Expense	17,706	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	5,705	10,000	10,000
110-2310-661045-000-000-21-000-00-000	Professional Development Supplies	0	300	300
110-2310-661050-000-000-21-000-00-000	General Office Supplies	788	1,000	1,000
110-2310-661052-000-000-21-000-00-000	Other Materials & Supplies	778	1,000	1,000
110-2310-673910-000-000-21-000-00-000	Other Equipment-Buildings	20,862	0	0
110-2310-681028-000-000-21-000-00-000	Dues and Fees	40,570	40,600	40,600
110-2310-631322-000-000-22-000-00-000	Pension Fund-Constitutional Tax	97,311	105,000	105,000
110-2310-631326-000-000-22-000-00-000	Pension Fund-Special Maint Tax	136,516	146,300	146,300
110-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fee	70,504	72,300	72,300
110-2310-631525-000-000-22-000-00-000	10% LA Commission Cost	0	170	170

Terrebonne Parish School Board  
 General Fund Budget  
 General Administration-Function 2300  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>2311 - Supervision-Board of Education Services</b>				
110-2311-611101-000-000-00-000-00-000	Board Member	87,600	87,600	87,600
110-2311-621000-000-000-00-000-00-000	Group Insurance Expense	67,087	75,698	80,972
110-2311-622000-000-000-00-000-00-000	FICA	3,119	4,241	4,241
110-2311-622500-000-000-00-000-00-000	Medicare Part A Expense	1,034	1,270	1,270
110-2311-626001-000-000-00-000-00-000	Workers Comp Insurance	350	350	350
<b>2312 - Board Secretary/Clerk Services</b>				
110-2312-611429-000-000-00-000-00-000	Receptionist/Switchboard Operator	17,713	20,652	20,703
110-2312-611431-000-000-00-000-00-000	Executive Assistant	47,137	47,637	47,137
110-2312-612433-000-000-00-000-00-000	Substitute Secretary/Clerical	5,785	0	0
110-2312-621000-000-000-00-000-00-000	Group Insurance Expense	16,820	18,980	20,307
110-2312-622000-000-000-00-000-00-000	FICA	359	0	0
110-2312-622500-000-000-00-000-00-000	Medicare Part A Expense	301	300	300
110-2312-623101-000-000-00-000-00-000	Teachers Retirement	16,463	18,575	18,995
110-2312-626001-000-000-00-000-00-000	Workers Comp Insurance	285	270	271
<b>2321 - Office of Superintendent Services</b>				
110-2321-611102-000-000-00-000-00-000	Superintendent	143,500	144,000	143,500
110-2321-611199-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,457	1,457	1,457
110-2321-611421-000-000-00-000-00-000	Executive Secretary	39,764	55,413	34,555
110-2321-621000-000-000-00-000-00-000	Group Insurance Expense	15,222	17,223	14,954
110-2321-622500-000-000-00-000-00-000	Medicare Part A Expense	2,102	2,909	2,582
110-2321-623101-000-000-00-000-00-000	Teachers Retirement	45,257	54,637	49,855
110-2321-626001-000-000-00-000-00-000	Workers Comp Insurance	739	801	712
110-2321-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	5,000	0
110-2321-628200-000-000-00-000-00-000	Annual Leave Severance Pay	0	6,756	0
110-2321-644230-000-000-00-000-00-000	Copy Equipment Rental	633	500	500
110-2321-653032-000-000-00-000-00-000	Cellular Telephone Expense	348	480	480
110-2321-658201-000-000-00-000-00-000	Travel-Employee	1,778	3,000	3,000
110-2321-661050-000-000-00-000-00-000	General Office Supplies	1,919	2,000	2,000
110-2321-661054-000-000-00-000-00-000	Subscription Expense	11	200	50
110-2321-681028-000-000-00-000-00-000	Dues and Fees	685	1,000	1,000



Terrebonne Parish School Board  
 General Fund Budget  
 General Administration-Function 2300  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>2322- Community Relations Services</b>				
110-2322-661052-000-000-00-600-00-000	Other Materials & Supplies	3,160	3,160	3,160
<b>2324 - Office of Assistant Superintendent Services</b>				
110-2324-611103-000-000-00-000-00-000	Assistant Superintendent	96,907	97,407	96,907
110-2324-611199-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,297	1,297	1,297
110-2324-611417-000-000-00-000-00-000	Asst Superintendent Secretary	24,748	25,348	25,866
110-2324-621000-000-000-00-000-00-000	Group Insurance Expense	15,222	17,223	21,793
110-2324-622500-000-000-00-000-00-000	Medicare Part A Expense	359	1,773	1,780
110-2324-623101-000-000-00-000-00-000	Teachers Retirement	30,123	33,742	34,376
110-2324-626001-000-000-00-000-00-000	Workers Comp Insurance	492	494	491
110-2324-644230-000-000-00-000-00-000	Copy Equipment Rental	618	700	700
110-2324-653032-000-000-00-000-00-000	Cellular Telephone Expense	348	480	480
110-2324-658201-000-000-00-000-00-000	Travel-Employee	3,317	3,500	3,500
110-2324-661050-000-000-00-000-00-000	General Office Supplies	692	1,000	1,000
110-2324-661054-000-000-00-000-00-000	Subscription Expense	69	500	50
	Total General Administration	\$1,447,061	\$1,480,208	\$1,461,861

Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2014/2015

**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**

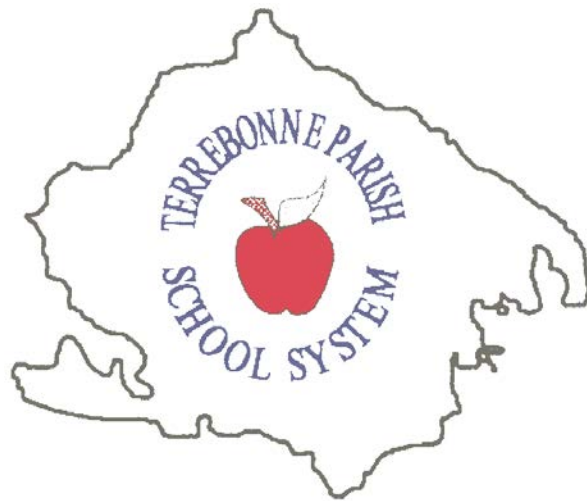
Position	Budget 2013/2014	Budget 2014/2015	Increase (Decrease)
<b>Principal</b>	<b>35</b>	<b>35</b>	<b>0</b>
<b>Assistant Principal</b>	<b>29</b>	<b>31</b>	<b>2</b>
<b>School Secretary/Clerical</b>	<b>44</b>	<b>44</b>	<b>0</b>
<b>COE Office Workers (4 High Schools)</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>Total Positions</b>	<b>112</b>	<b>114</b>	<b>2</b>

Other Codes:  
 740 – LEAP Summer School

Terrebonne Parish School Board  
 General Fund Budget  
 School Administration-Function 2400  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>2400 - School Administration</b>				
110-2400-612405-000-000-00-000-00-000	Substitute School Administration	\$53,870	\$75,000	\$75,000
110-2400-612433-000-000-00-000-00-000	Substitute Secretary/Clerical	9,235	10,000	10,000
110-2400-613008-000-000-00-000-00-000	Clerical - Extra Work	1,540	1,500	1,500
110-2400-613009-000-000-00-740-00-000	Summer School Clerical	0	7,000	0
110-2400-613077-000-000-00-740-00-000	Summer Program Administration	0	18,000	0
110-2400-622000-000-000-00-xxx-00-000	FICA	535	620	0
110-2400-622500-000-000-00-xxx-00-000	Medicare Part A Expense	936	1,618	1,254
110-2400-623101-000-000-00-xxx-00-000	Teachers Retirement	13,723	27,608	24,220
110-2400-626001-000-000-00-xxx-00-000	Workers Comp Insurance	259	446	346
110-2400-627000-000-000-00-000-00-000	Group Insurance-Retiree	690,491	805,325	876,000
110-2400-628100-000-000-00-000-00-000	Sick Leave Severance Pay	8,568	0	0
110-2400-653005-000-000-00-000-00-000	Telephone Expense	189,546	50,400	50,000
110-2400-653005-000-000-85-000-00-000	Telephone Expense	0	0	400
110-2400-653010-000-000-00-000-00-000	Telephone Equipment Maintenance	67,644	65,000	65,000
110-2400-653022-000-000-00-000-00-000	Cable TV Services	18	50	50
110-2400-658201-000-000-00-000-00-000	Travel-Employee	5,844	8,900	8,500
110-2400-658201-000-000-85-000-00-000	Travel-Employee	0	0	400
110-2400-661050-000-000-85-000-00-000	General Office Supplies	609	1,000	700
<b>2410 - Office of Principal Services</b>				
110-2410-611141-000-000-00-000-00-000	Principal	2,355,032	2,108,302	2,096,384
110-2410-611141-000-000-85-000-00-000	Principal	0	0	62,147
110-2410-611198-000-000-00-000-00-000	NBC-National Board Certified	15,000	10,000	10,000
110-2410-611199-000-000-00-000-00-000	PIP-Professional Improvement Prog	2,568	1,337	1,337
110-2410-611405-000-000-00-000-00-000	School Clerical 12 Months	121,298	113,701	100,358
110-2410-611407-000-000-00-000-00-000	School Clerical Non-12 Months	674,897	637,384	612,896
110-2410-611407-000-000-85-000-00-000	School Clerical Non-12 Months	0	0	19,372
110-2410-611427-000-000-00-000-00-000	Part-Time Clerical	1,258	0	0
110-2410-611441-000-000-00-000-00-000	COE Clerk	8,329	18,939	19,592
110-2410-615101-000-000-00-000-00-000	Performance Pay	0	8,523	8,523
110-2410-613009-000-000-00-740-00-000	Summer School Clerical	4,428	0	7,000
110-2410-613077-000-000-00-740-00-000	Summer Program Administration	14,602	0	18,000
110-2410-621000-000-000-xx-000-00-000	Group Insurance Expense	650,655	690,935	713,086
110-2400-622000-000-000-00-000-00-000	FICA	600	107	0





Terrebonne Parish School Board  
General Fund Budget  
Fiscal Year 2014/2015

**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 2014/2015

Personnel Roster			
Position	Budget 2013/2014	Budget 2014/2015	Increase (Decrease)
Chief Financial Officer	1	1	0
Secretary to CFO	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	2	2	0
Copy & Mail Room Clerk	1	1	0
Risk Manager	1	1	0
Secretary/Clerk	1	1	0
<b>Total Positions</b>	<b>23</b>	<b>23</b>	<b>0</b>

Terrebonne Parish School Board  
 General Fund Budget  
 Business Services-Function 2500  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>2510 - Fiscal Services</b>				
110-2510-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$27,884	\$31,893	\$34,800
110-2510-644230-000-000-00-000-00-000	Copy Equipment Rental	499	1,200	1,200
110-2510-653032-000-000-00-000-00-000	Cellular Telephone Expense	697	960	480
110-2510-655001-000-000-00-000-00-000	Forms Printing	1,358	4,500	4,500
110-2510-658201-000-000-00-000-00-000	Travel-Employee	7,660	7,000	7,000
110-2510-661050-000-000-00-000-00-000	General Office Supplies	10,276	9,000	9,000
110-2510-661510-000-000-00-000-00-000	Supplies-Technology Related	902	0	0
110-2510-681028-000-000-00-000-00-000	Dues and Fees	1,391	2,445	2,445
<b>2511 - Supervising Fiscal Services</b>				
110-2511-611105-000-000-00-000-00-000	Chief Financial Officer	0	34,200	84,718
110-2511-611107-000-000-00-000-00-000	Executive Director of Finance	85,144	34,032	0
110-2511-611118-000-000-00-000-00-000	Supervisor-Finance	77,661	47,517	0
110-2511-611133-000-000-00-000-00-000	Chief Accountant	56,712	61,263	60,763
110-2511-611401-000-000-00-000-00-000	Clerical/Secretarial	22,176	24,405	24,454
110-2511-621000-000-000-00-000-00-000	Group Insurance Expense	34,868	35,312	34,623
110-2511-622500-000-000-00-000-00-000	Medicare Part A Expense	2,558	2,018	1,583
110-2511-623101-000-000-00-000-00-000	Teachers Retirement	60,497	54,514	47,582
110-2511-626001-000-000-00-000-00-000	Workers Comp Insurance	967	795	680
110-2511-628200-000-000-00-000-00-000	Annual Leave Severance Pay	0	57,717	0
<b>2514 - Payroll Services</b>				
110-2514-611411-000-000-00-000-00-000	Payroll Clerk	21,693	22,243	22,092
110-2514-611803-000-000-00-000-00-000	Payroll Manager	47,137	47,637	47,137
110-2514-611805-000-000-00-000-00-000	Accountant	47,251	47,855	47,453
110-2514-621000-000-000-00-000-00-000	Group Insurance Expense	27,073	30,748	32,690
110-2514-622500-000-000-00-000-00-000	Medicare Part A Expense	919	1,017	1,008
110-2514-623101-000-000-00-000-00-000	Teachers Retirement	16,863	19,007	19,384
110-2514-623905-000-000-00-000-00-000	LA State Employee Rtmt-LASERS	13,750	14,979	14,853
110-2514-626001-000-000-00-000-00-000	Workers Comp Insurance	464	466	467
<b>2515 - Financial Accounting Services</b>				
110-2515-611413-000-000-00-000-00-000	Accounting Clerk	47,190	48,091	47,791
110-2515-611805-000-000-00-000-00-000	Accountant	184,655	187,062	182,079



Terrebonne Parish School Board  
 General Fund Budget  
 Business Services-Function 2500  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
110-2515-621000-000-000-00-000-00-000	Group Insurance Expense	54,514	61,901	69,247
110-2515-622500-000-000-00-000-00-000	Medicare Part A Expense	3,128	3,410	3,333
110-2515-623101-000-000-00-000-00-000	Teachers Retirement	56,802	63,962	64,363
110-2515-626001-000-000-00-000-00-000	Workers Comp Insurance	927	931	919
<b>2516 - Internal Auditing Services</b>				
110-2516-611801-000-000-00-000-00-000	Internal Auditor	53,658	54,259	53,859
110-2516-621000-000-000-00-000-00-000	Group Insurance Expense	6,198	8,807	10,897
110-2516-622500-000-000-00-000-00-000	Medicare Part A Expense	758	787	781
110-2516-623101-000-000-00-000-00-000	Teachers Retirement	0	14,622	15,081
110-2516-626001-000-000-00-000-00-000	Workers Comp Insurance	215	215	215
110-2516-658201-000-000-00-000-00-000	Travel-Employee	320	500	800
110-2516-661050-000-000-00-000-00-000	General Office Supplies	215	400	400
<b>2520 - Purchasing Services</b>				
110-2520-611124-000-000-00-000-00-000	Purchasing Agent	60,359	60,961	67,106
110-2520-611413-000-000-00-000-00-000	Accounting Clerk	8,732	8,916	8,854
110-2520-611819-000-000-00-000-00-000	Buyer	39,912	41,387	41,629
110-2520-621000-000-000-00-000-00-000	Group Insurance Expense	15,979	18,170	19,302
110-2520-622500-000-000-00-000-00-000	Medicare Part A Expense	667	1,606	1,705
110-2520-623101-000-000-00-000-00-000	Teachers Retirement	26,706	30,265	32,925
110-2520-626001-000-000-00-000-00-000	Workers Comp Insurance	436	441	470
110-2520-627000-000-000-00-000-00-000	Group Insurance -Retiree	27,740	26,871	28,800
110-2520-628200-000-000-00-000-00-000	Annual Leave Severance Pay	0	7,053	0
110-2520-644230-000-000-00-000-00-000	Copy Equipment Rental	444	800	800
110-2520-653032-000-000-00-000-00-000	Cellular Telephone Expense	315	480	480
110-2520-655001-000-000-00-000-00-000	Forms Printing	1,779	1,800	1,800
110-2520-658201-000-000-00-000-00-000	Travel-Employee	1,515	1,500	1,500
110-2520-661050-000-000-00-000-00-000	General Office Supplies	3,233	1,500	1,500
110-2520-661510-000-000-00-000-00-000	Supplies-Technology Related	1,243	1,000	1,000
<b>2530 - Warehousing/Distributing Services</b>				
110-2530-611151-000-000-00-000-00-000	Warehouse Manager	39,175	39,527	39,516
110-2530-611607-000-000-00-000-00-000	Warehousemen/Clerks	39,534	40,298	40,060
110-2530-611631-000-000-00-000-00-000	Driver/General Laborer	18,722	32,639	37,467

Terrebonne Parish School Board  
General Fund Budget  
Business Services-Function 2500  
Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
110-2530-613016-000-000-00-000-00-000	Extra Work-Warehouse	10,902	25,000	25,000
110-2530-621000-000-000-00-000-00-000	Group Insurance Expense	32,042	41,203	49,577
110-2530-622000-000-000-00-000-00-000	FICA	0	110	0
110-2530-622500-000-000-00-000-00-000	Medicare Part A Expense	1,487	1,994	2,060
110-2530-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	20,591	44,321	47,474
110-2530-626001-000-000-00-000-00-000	Workers Comp Insurance	3,697	4,497	4,687
110-2530-633561-000-000-00-000-00-000	Drug Testing-Other	0	100	100
110-2530-643018-000-000-00-000-00-000	Equipment Repair Service	0	1,500	1,500
110-2530-643045-000-000-00-000-00-000	Maintenance Agreement	2,089	3,300	3,300
110-2530-643060-000-000-00-000-00-000	Vehicle Repair Service	3,190	6,000	6,000
110-2530-653032-000-000-00-000-00-000	Cellular Telephone Expense	697	700	700
110-2530-658201-000-000-00-000-00-000	Travel-Employee	60	100	100
110-2530-659001-000-000-00-000-00-000	Non Employee Contract Services	14,508	20,000	20,000
110-2530-661052-000-000-00-000-00-000	Other Materials & Supplies	4,570	5,000	5,000
110-2530-661060-000-000-00-000-00-000	Equipment Repair Parts	0	400	400
110-2530-661074-000-000-00-000-00-000	Vehicle Maintenance/Repair Parts	1,055	1,000	1,000
110-2530-661510-000-000-00-000-00-000	Supplies-Technology Related	176	250	250
110-2530-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	6,789	5,000	5,000
<b>2540 - Printing, Publishing, &amp; Duplicating Services</b>				
110-2540-611401-000-000-00-000-00-000	Clerical/Secretarial	17,444	18,606	18,547
110-2540-621000-000-000-00-000-00-000	Group Insurance Expense	9,024	10,216	10,897
110-2540-622500-000-000-00-000-00-000	Medicare Part A Expense	203	270	269
110-2540-623101-000-000-00-000-00-000	Teachers Retirement	4,339	5,061	5,193
110-2540-626001-000-000-00-000-00-000	Workers Comp Insurance	70	73	74
110-2540-644230-000-000-00-000-00-000	Copy Equipment Rental	20,304	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	12,114	20,000	20,000
<b>2590 - Other Business Services</b>				
110-2590-611125-000-000-00-000-00-000	Risk Manager	79,448	80,048	79,648
110-2590-611401-000-000-00-000-00-000	Clerical/Secretarial	22,389	22,738	22,792
110-2590-621000-000-000-00-000-00-000	Group Insurance Expense	16,820	19,180	20,307
110-2590-622500-000-000-00-000-00-000	Medicare Part A Expense	1,424	1,491	1,485
110-2590-623101-000-000-00-000-00-000	Teachers Retirement	24,950	27,958	28,683



Terrebonne Parish School Board  
General Fund Budget  
Fiscal Year 2014/2015

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 2014/2015

Personnel Roster			
Position	Budget 2013/2014	Budget 2014/2015	Increase (Decrease)
<b>Plant Operations Manager</b>	1	1	0
<b>Secretary/Clerk</b>	1	1	0
<b>General Maintenance Helper</b>	9	9	0
<b>Building Manager &amp; Custodian</b>	112	112	0
<b>General Maintenance Leaderman</b>	1	1	0
<b>Carpenter</b>	7	7	0
<b>Roofer</b>	2	2	0
<b>Mason</b>	1	1	0
<b>Plumber</b>	2	2	0
<b>HVAC Technician</b>	6	6	0
<b>Electrician</b>	2	2	0
<b>Grounds Care Personnel</b>	1	1	0
<b>Total Positions</b>	<b>145</b>	<b>145</b>	<b>0</b>

Terrebonne Parish School Board  
General Fund Budget  
Operations Maintenance of Plant Services-Function 2600  
Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>2610 - Supervision-Operations &amp; Maintenance of Plant Services</b>				
110-2610-611131-000-000-00-000-00-000	Plant Operations Manager	\$59,059	\$59,661	\$59,264
110-2610-611401-000-000-00-000-00-000	Clerical/Secretarial	22,388	22,738	22,157
110-2610-621000-000-000-00-000-00-000	Group Insurance Expense	18,048	20,532	21,794
110-2610-622500-000-000-00-000-00-000	Medicare Part A Expense	1,079	1,195	1,181
110-2610-623101-000-000-00-000-00-000	Teachers Retirement	5,485	22,276	22,798
110-2610-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	18,190	162	0
110-2610-626001-000-000-00-000-00-000	Workers Compensation Insurance	326	327	326
110-2610-644230-000-000-00-000-00-000	Copy Equipment Rental	444	1,000	1,000
110-2610-655001-000-000-00-000-00-000	Forms Printing	1,355	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	4,328	3,000	3,000
110-2610-661510-000-000-00-000-00-000	Supplies-Technology Related	902	1,000	1,000
<b>2620 - Operation &amp; Maintenance of Buildings</b>				
110-2620-611611-000-000-00-000-00-000	General Maintenance Helper	154,832	170,121	177,285
110-2620-611621-000-000-00-000-00-000	Non 12 Month Custodian	149,037	141,306	116,128
110-2620-611623-000-000-00-000-00-000	Building Manager & Custodian	1,668,759	1,810,902	1,806,477
110-2620-611623-000-000-85-000-00-000	Building Manager & Custodian	0	0	19,303
110-2620-611701-000-000-00-000-00-000	General Maintenance Leaderman	40,756	41,104	40,952
110-2620-611705-000-000-00-000-00-000	Carpenter	190,600	193,265	192,638
110-2620-611707-000-000-00-000-00-000	Roofer	58,469	59,280	59,099
110-2620-611709-000-000-00-000-00-000	Mason	25,919	26,267	26,119
110-2620-611711-000-000-00-000-00-000	Plumber	53,842	28,962	55,940
110-2620-611713-000-000-00-000-00-000	HVAC Technician	158,019	161,228	186,284
110-2620-611717-000-000-00-000-00-000	Electrician	56,780	58,868	58,683
110-2620-612441-000-000-00-000-00-000	Substitute Custodian	33,392	40,000	40,000
110-2620-612901-000-000-00-000-00-000	Forecast Adjustment	0	(85,000)	(85,000)
110-2620-613013-000-000-00-000-00-000	Extra Work-Maintenance	4,406	15,000	30,000
110-2620-613014-000-000-00-000-00-000	Extra Work-Skilled Maintenance	863	1,500	1,500
110-2620-613015-000-000-00-000-00-000	Summer Custodian	0	20,000	0
110-2620-615101-000-000-00-000-00-000	Performance Pay Stipend	0	13,919	13,919
110-2620-621000-000-000-xx-000-00-000	Group Insurance Expense	918,755	1,017,783	1,213,136
110-2620-622000-000-000-00-000-00-000	FICA	1,790	2,480	2,480
110-2620-622500-000-000-xx-000-00-000	Medicare Part A Expense	34,922	38,451	39,345
110-2620-623101-000-000-00-000-00-000	Teachers Retirement	8,740	9,729	4,776

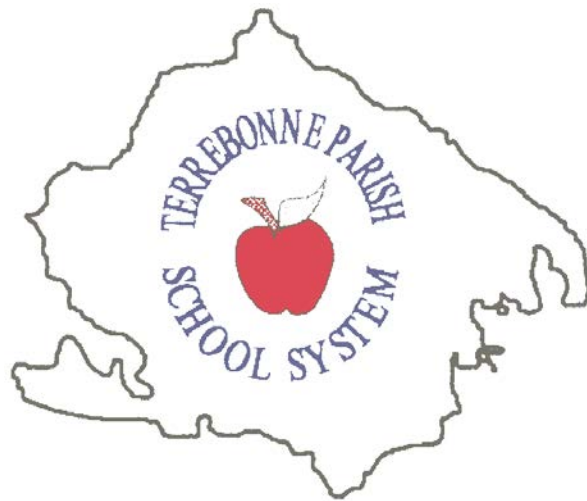
Terrebonne Parish School Board  
General Fund Budget  
Operations Maintenance of Plant Services-Function 2600  
Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
110-2620-623300-000-000-xx-000-00-000	LA School Employees Rtmt-LSERS	712,284	827,195	865,757
110-2620-625000-000-000-00-000-00-000	Unemployment Compensation	609	1,000	1,000
110-2620-626001-000-000-xx-000-00-000	Workers Compensation Insurance	84,312	86,371	89,939
110-2620-627000-000-000-00-000-00-000	Group Insurance-Retiree	597,530	665,644	714,000
110-2620-628100-000-000-00-000-00-000	Sick Leave Severance Pay	6,648	15,000	15,000
110-2620-628200-000-000-00-000-00-000	Annual Leave Severance Pay	7,399	1,821	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	157,281	167,000	167,000
110-2620-641115-000-000-00-000-00-000	Sewerage	84,342	84,000	84,000
110-2620-642125-000-000-00-000-00-000	Garbage Disposal Service	125,611	125,000	125,000
110-2620-643005-000-000-00-000-00-000	Environmental Remediation	223,527	225,000	225,000
110-2620-643010-000-000-00-000-00-000	Building Repair Service	133,109	415,000	400,000
110-2620-643015-000-000-00-000-00-000	Roof Repair Service	88,587	19,000	19,000
110-2620-643018-000-000-00-000-00-000	Equipment Repair Service	0	150,000	150,000
110-2620-643025-000-000-00-000-00-000	Pest Control Service	62,212	62,000	62,000
110-2620-643028-000-000-00-000-00-000	Sewer Effluent Testing	98,529	100,000	100,000
110-2620-643030-000-000-00-000-00-000	Master Meter Gas Contract	6,795	9,000	9,000
110-2620-643045-000-000-00-000-00-000	Maintenance Agreement	9,996	40,000	40,000
110-2620-643066-000-000-00-000-00-000	Equipment Moving Service	800	4,000	4,000
110-2620-644234-000-000-00-000-00-000	Equipment Rental	4,683	10,000	10,000
110-2620-653001-000-000-00-000-00-000	Postage Expense	39,853	45,000	45,000
110-2620-653005-000-000-00-000-00-000	Telephone Expense	2,328	11,200	11,200
110-2620-653032-000-000-00-000-00-000	Cellular Telephone Expense	0	210	210
110-2620-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	5,770	7,000	7,000
110-2620-658201-000-000-00-000-00-000	Travel-Employee	10	300	300
110-2620-661052-000-000-00-000-00-000	Other Materials & Supplies	4,637	4,000	4,000
110-2620-661060-000-000-00-000-00-000	Equipment Repair Parts	21,199	25,000	25,000
110-2620-661062-000-000-00-000-00-000	Custodial Supplies	221,206	400,000	350,000
110-2620-661063-000-000-00-000-00-000	Maintenance Supplies	12,178	20,000	20,000
110-2620-661065-000-000-00-000-00-000	Building Repair Materials	219,590	600,000	400,000
110-2620-661067-000-000-00-000-00-000	Roofing Supplies	13,945	30,000	20,000
110-2620-662110-000-000-00-000-00-000	Natural Gas	144,661	165,000	165,000
110-2620-662215-000-000-00-000-00-000	Electricity	2,379,058	2,600,000	2,500,000
110-2620-673222-000-000-00-000-00-000	Vehicles	0	60,000	0

Terrebonne Parish School Board  
 General Fund Budget  
 Operations Maintenance of Plant Services-Function 2600  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
110-2620-681028-000-000-00-000-00-000	Dues and Fees	7,743	10,000	10,000
110-2620-681034-000-000-00-000-00-000	Employee Licenses	280	1,000	1,000
<b>2630 - Care and Upkeep of Grounds</b>				
110-2630-611719-000-000-00-000-00-000	Grounds Care Personnel	27,772	28,121	27,969
110-2630-621000-000-000-00-000-00-000	Group Insurance Expense	6,198	7,007	7,477
110-2630-622500-000-000-00-000-00-000	Medicare Part A Expense	403	408	406
110-2630-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	8,554	9,083	9,230
110-2630-626001-000-000-00-000-00-000	Workers Compensation Insurance	916	920	923
110-2630-642435-000-000-00-000-00-000	Grounds Care Service	99,165	112,000	112,000
110-2630-642445-000-000-00-000-00-000	Contract Service-Grounds	272,241	330,000	330,000
110-2630-643018-000-000-00-000-00-000	Equipment Repair Service	267	5,000	5,000
110-2630-644126-000-000-00-000-00-000	Land Rental	0	50	50
110-2630-644234-000-000-00-000-00-000	Equipment Rental	151	1,000	1,000
110-2630-661060-000-000-00-000-00-000	Equipment Repair Parts	0	100	100
110-2630-661066-000-000-00-000-00-000	Grounds Care Supplies	16,088	64,500	64,500
<b>2640 - Care and Upkeep of Equipment</b>				
110-2640-643018-000-000-00-000-00-000	Equipment Repair Service	37,226	60,000	60,000
110-2640-643022-000-000-00-000-00-000	Generator Maintenance	1,245	5,000	5,000
110-2640-644234-000-000-00-000-00-000	Equipment Rental	0	700	700
110-2640-661060-000-000-00-000-00-000	Equipment Repair Parts	271,727	275,000	275,000
110-2640-661064-000-000-00-000-00-000	HVAC Supplies	67,202	95,000	95,000
<b>2650 - Vehicle Operations &amp; Maintenance Services</b>				
110-2650-643060-000-000-00-000-00-000	Vehicle Repair Service	22,552	25,000	25,000
110-2650-661074-000-000-00-000-00-000	Vehicle Maintenance/Repair Parts	2,919	5,000	5,000
110-2650-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	62,356	65,000	65,000
<b>2660 - Safety &amp; Security</b>				
110-2660-634025-000-000-00-000-00-000	School Resource Officers	204,661	205,000	205,000
110-2660-643038-000-000-00-000-00-000	Alarm System Maintenance	244	390	390
110-2660-661068-000-000-00-000-00-000	Security Supplies	0	400	400
<b>2690 - Other Operations &amp; Maintenance of Plant Services</b>				
110-2690-634062-000-000-00-000-00-000	Moving Services	1,750	20,000	20,000
Total Operations/Maintenance-Plants		\$10,271,834	\$12,200,876	\$12,089,535





Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2014/2015

**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 2013/2014	Budget 2014/2015	Increase (Decrease)
<b>Supervisor</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Coordinator of Fleet Operations</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Dispatcher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Secretary/Clerk</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Transportation Driver</b>	<b>20</b>	<b>20</b>	<b>0</b>
<b>Regular Bus Driver</b>	<b>127</b>	<b>127</b>	<b>0</b>
<b>Special Education Bus Driver</b>	<b>16</b>	<b>16</b>	<b>0</b>
<b>Total Positions</b>	<b>167</b>	<b>167</b>	<b>0</b>

Project Codes:  
 505 - First Student Bus Project

Other Code:  
 740 – Summer School

Terrebonne Parish School Board  
 General Fund Budget  
 Student Transportation-Function 2700  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>2710 - Supervision of Student Transportation Services</b>				
110-2710-611121-000-000-00-000-00-000	Supervisor-Transportation	\$73,326	\$73,826	\$74,407
110-2710-611401-000-000-00-000-00-000	Clerical/Secretarial	19,516	20,057	20,101
110-2710-611704-000-000-00-000-00-000	Dispatcher Fleet Operation	29,324	29,855	29,705
110-2710-611721-000-000-00-000-00-000	Coordinator Fleet Operations	42,703	43,053	42,904
110-2710-621000-000-000-00-000-00-000	Group Insurance Expense	37,265	42,827	44,033
110-2710-622500-000-000-00-000-00-000	Medicare Part A Expense	2,164	2,418	2,423
110-2710-623101-000-000-00-000-00-000	Teachers Retirement	10,462	19,763	20,331
110-2710-623300-000-000-00-000-00-000	La School Employees Rtmt-LSERS	37,627	30,405	31,188
110-2710-626001-000-000-00-000-00-000	Workers Comp Insurance	3,908	1,903	1,913
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	2,685	3,000	3,000
110-2710-644230-000-000-00-000-00-000	Copy Equipment Rental	1,824	2,000	2,000
110-2710-653032-000-000-00-000-00-000	Cellular Telephone Expense	1,045	1,200	1,200
110-2710-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	2,689	2,500	2,500
110-2710-655001-000-000-00-000-00-000	Forms Printing	2,530	2,500	2,500
110-2710-658201-000-000-00-000-00-000	Travel-Employee	639	1,000	1,000
110-2710-661050-000-000-00-000-00-000	General Office Supplies	4,090	4,000	4,000
<b>2720 - Regular Transportation</b>				
110-2720-622500-000-000-00-000-00-000	Medicare Part A Expense	0	102	218
110-2720-625000-000-000-00-000-00-000	Unemployment Compensation	526	1,000	1,000
110-2720-627000-000-000-00-000-00-000	Group Insurance-Retiree	731,598	823,104	894,000
110-2720-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	15,000	15,000
110-2720-633552-000-000-00-000-00-000	Medical Exams	7,364	8,000	8,000
110-2720-633567-000-000-00-000-00-000	Drug Testing-Bus Drivers	8,863	8,000	8,000
110-2720-634007-000-000-00-000-00-000	3rd Party Safety Training	95	2,000	2,000
110-2720-634008-000-000-00-000-00-000	3rd Party CDL Training	540	3,000	3,000
110-2720-643018-000-000-00-000-00-000	Equipment Repair Service	2,836	3,000	3,000
110-2720-643025-000-000-00-000-00-000	Pest Control Service	1,732	2,000	2,000
110-2720-643045-000-505-00-000-00-000	Maintenance Agreement	163,656	165,000	165,000
110-2720-643062-000-000-00-000-00-000	Bus Repair Service	0	10,000	10,000
110-2720-644228-000-xxx-00-000-00-000	Bus Rental	1,197,995	1,212,390	1,212,390
110-2720-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	35,097	17,000	17,000
110-2720-658201-000-000-00-000-00-000	Travel-Employee	131	500	500

Terrebonne Parish School Board  
 General Fund Budget  
 Student Transportation-Function 2700  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
110-2720-661060-000-000-00-000-00-000	Equipment Repair Parts	299	700	700
110-2720-661062-000-000-00-000-00-000	Custodial Supplies	363	1,000	1,000
110-2720-661068-000-000-00-000-00-000	Security Supplies	2,424	8,000	8,000
110-2720-661075-000-000-00-000-00-000	Bus Maintenance/Repair Parts	63,313	65,000	65,000
110-2720-661080-000-000-00-000-00-000	Reimbursable Vehicle Operating Exp	(318,091)	(500,000)	0
110-2720-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	1,067,596	1,100,000	1,100,000
110-2720-662680-000-000-00-000-00-000	Local Reimb Vehicle Operating Exp	0	0	-75,000
110-2720-662681-000-000-00-000-00-000	St/Fed Reimb Vehicle Operating Exp	0	0	-500,000
110-2720-681028-000-000-00-000-00-000	Dues and Fees	0	725	0
110-2720-681041-000-000-00-000-00-000	State & Federal Fees	723	725	725
<b>2721 - Vehicle Operation - Regular Transportation</b>				
110-2721-611633-000-000-00-000-00-000	Transportation Driver	508,132	519,054	520,013
110-2721-611635-000-000-00-000-00-000	Regular Education Bus Driver	1,641,182	1,702,393	1,763,031
110-2721-612445-000-000-00-000-00-000	Substitute Regular Driver	193,038	205,000	200,000
110-2721-612901-000-000-00-000-00-000	Forecast Adjustment	0	(65,000)	(65,000)
110-2721-613019-000-000-00-000-00-000	Drivers Extra Work	103,561	30,000	30,000
110-2721-613021-000-000-00-740-00-000	Summer School Driver	490	2,500	2,500
110-2721-621000-000-000-00-000-00-000	Group Insurance Expense	996,210	1,075,196	1,233,931
110-2721-622000-000-000-00-xxx-00-000	FICA	7,688	12,735	12,412
110-2721-622500-000-000-00-xxx-00-000	Medicare Part A Expense	32,373	34,420	35,288
110-2721-623101-000-000-00-000-00-000	Teachers Retirement	380	24	0
110-2721-623300-000-000-00-xxx-00-000	LA School Employees Rmtt-LSERS	698,761	713,648	741,899
110-2721-626001-000-000-00-xxx-00-000	Workers Comp Insurance	115,800	117,071	120,322
<b>2730 - Special Needs Transportation</b>				
110-2730-622500-000-000-00-000-00-000	Medicare Part A Expense	0	44	87
110-2730-628100-000-000-00-000-00-000	Sick Leave Severance Pay	2,741	7,000	6,000
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	1,540	2,000	2,000
110-2730-643025-000-000-00-000-00-000	Pest Control Service	86	100	100
110-2730-643045-000-505-00-000-00-000	Maintenance Agreement	32,731	32,731	32,731
110-2730-643062-000-000-00-000-00-000	Bus Repair Service	2,649	2,000	2,000
110-2730-644228-000-505-00-000-00-000	Bus Rental	102,007	123,012	123,012
110-2730-651353-000-000-00-000-00-000	Payments In Lieu of Transportation	3,264	10,000	10,000



Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2014/2015

**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 2013/2014	Budget 2014/2015	Increase (Decrease)
<b>Supervisor</b>	1	1	0
<b>Secretary/Clerk</b>	5	5	0
<b>Retirement Specialist</b>	1	1	0
<b>Data Processing Manager</b>	1	1	0
<b>Data Processing Programmer</b>	2	2	0
<b>Network System Administrator</b>	1	1	0
<b>Network System Engineer</b>	1	1	0
<b>Technical Support Specialist</b>	3	3	0
<b>Technical Support Assistant</b>	1	1	0
<b>Total Positions</b>	16	16	0

Terrebonne Parish School Board  
 General Fund Budget  
 Central Services -Function 2800  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>2820 - Information Services</b>				
110-2820-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$6,127	\$6,888	\$7,500
110-2820-633915-000-000-00-000-00-000	Public Information Services	0	35,000	75,000
110-2820-661052-000-000-00-xxx-00-000	Other Materials & Supplies	221	20,000	5,000
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	3,519	10,000	10,000
<b>2830 - Personnel/Human Resource Services</b>				
110-2830-613008-000-000-00-000-00-000	Clerical - Extra Work	998	1,800	1,500
110-2830-613069-000-000-00-000-00-000	Staff Dev Coordinator - Extra Work	363	0	0
110-2830-622500-000-000-00-000-00-000	Medicare Part A Expense	17	27	22
110-2830-623101-000-000-00-000-00-000	Teachers Retirement	245	490	420
110-2830-626001-000-000-00-000-00-000	Workers Comp Insurance	5	8	6
110-2830-627000-000-000-00-000-00-000	Group Insurance-Retiree	76,532	86,361	92,520
110-2830-633552-000-000-00-000-00-000	Medical Exams	11,763	15,000	15,000
110-2830-634022-000-000-00-000-00-000	Criminal History Checks	19,284	20,000	20,000
110-2830-643045-000-000-00-000-00-000	Maintenance Agreement	4,553	4,746	4,746
110-2830-644230-000-000-00-000-00-000	Copy Equipment Rental	2,409	2,400	2,400
110-2830-653032-000-000-00-000-00-000	Cellular Telephone Expense	348	480	480
110-2830-654035-000-000-00-000-00-000	Advertising Expense	0	15,000	15,000
110-2830-658201-000-000-00-000-00-000	Travel-Employee	4,428	4,500	4,500
110-2830-661050-000-000-00-000-00-000	General Office Supplies	1,658	3,000	3,000
110-2830-661052-000-000-00-000-00-000	Other Materials & Supplies	0	2,000	2,000
110-2830-681038-000-000-00-000-00-000	Certification Fee	700	1,000	1,000
<b>2831 - Personnel/Human Resource Director</b>				
110-2831-611117-000-000-00-000-00-000	Supervisor-Personnel	87,628	88,228	87,828
110-2831-621000-000-000-00-000-00-000	Group Insurance Expense	9,024	10,216	10,897
110-2831-622500-000-000-00-000-00-000	Medicare Part A Expense	0	1,272	1,274
110-2831-623101-000-000-00-000-00-000	Teachers Retirement	21,469	23,998	24,592
110-2831-626001-000-000-00-000-00-000	Workers Comp Insurance	351	351	351
<b>2833 - Personnel/Human Resource Information</b>				
110-2833-611401-000-000-00-000-00-000	Clerical/Secretarial	105,539	107,784	107,427
110-2833-611832-000-000-00-000-00-000	Retirement Specialist	43,367	44,691	44,293

Terrebonne Parish School Board  
General Fund Budget  
Central Services -Function 2800  
Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
110-2833-621000-000-000-00-000	Group Insurance Expense	49,599	58,750	60,920
110-2833-622500-000-000-00-000	Medicare Part A Expense	1,944	2,211	2,200
110-2833-623101-000-000-00-000	Teachers Retirement	36,482	41,473	42,482
110-2833-626001-000-000-00-000	Workers Comp Insurance	596	603	607
<b>2834 - Non-Instructional Personnel/Human Resource Training</b>				
110-2834-612431-000-000-00-000	Substitute Paraprofessional	0	1,000	1,000
110-2834-612433-000-000-00-000	Substitute Secretary/Clerical	113	300	300
110-2834-615051-000-000-00-000	Stipend-In-service Presenter	572	1,000	1,000
110-2834-615052-000-000-00-000	Stipend-In-service Participant	3,365	5,000	6,000
110-2834-622000-000-000-00-000	FICA	216	280	81
110-2834-622500-000-000-00-000	Medicare Part A Expense	58	107	120
110-2834-623101-000-000-00-000	Teachers Retirement	0	272	1,960
110-2834-623300-000-000-00-000	LA School Employees Rmtt-LSERS	176	1,615	0
110-2834-626001-000-000-00-000	Workers Comp Insurance	55	313	274
110-2834-661045-000-000-00-000	Professional Development Supplies	1,430	300	0
<b>2840 - Administrative Technology Services</b>				
110-2840-653012-000-000-00-000	Data Communications Lines	0	175	175
110-2840-658201-000-000-00-000	Travel-Employee	0	500	500
110-2840-661050-000-000-00-000	General Office Supplies	700	500	500
110-2840-661510-000-000-00-000	Supplies-Technology Related	237	500	500
110-2840-681028-000-000-00-000	Dues and Fees	600	650	650
<b>2841 - Technology Services Supervision &amp; Administration</b>				
110-2841-611123-000-000-00-000	Data Processing Manager	79,848	80,448	80,048
110-2841-621000-000-000-00-000	Group Insurance Expense	9,024	10,216	10,897
110-2841-623101-000-000-00-000	Teachers Retirement	19,563	21,882	22,413
110-2841-626001-000-000-00-000	Workers Comp Insurance	319	320	320
<b>2843 - Systems Application Development</b>				
110-2843-611813-000-000-00-000	Data Processing Programmer	86,266	88,023	87,222
110-2843-621000-000-000-00-000	Group Insurance Expense	15,222	17,223	18,374
110-2843-622500-000-000-00-000	Medicare Part A Expense	1,199	1,277	1,265
110-2843-623101-000-000-00-000	Teachers Retirement	21,135	23,942	24,422





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 2014/2015

Debt Service and Other Uses of Funds

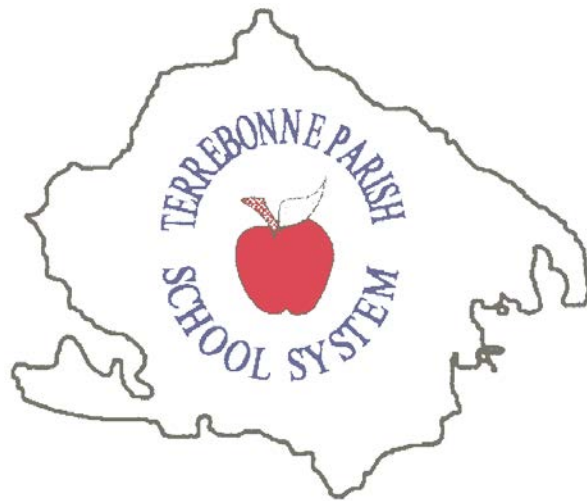
Debt Service and Other Uses of Funds – A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another. These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

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

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

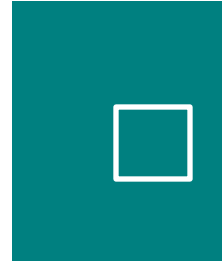
Local Revenue Transfers to Another LEA – Local revenue transfers to another LEA as required through the Minimum Foundation Program (MFP). Typically used to record a local revenue transfer to the Recovery School District or a charter school from the district of prior jurisdiction.





# Child Nutrition Program

Fund







**Terrebonne Parish School Board  
Child Nutrition Program  
Fiscal Year 2014/2015**

	<b>2014/2015 Original Budget</b>
<b>Revenues</b>	
Local Revenues	\$1,329,151
State Revenues	321,761
Federal Revenues	<u>7,267,854</u>
Total Revenues	8,918,766
<b>Expenditures</b>	
Salaries	2,636,874
Employee Benefits	2,070,646
Purchased Services	648,555
Supplies	4,124,629
Property	<u>42,000</u>
Total Expenditures	9,522,704
<b>Other Financing Sources (Uses)</b>	
Other Sources of Funds	468,306
Other Uses of Funds	<u>0</u>
Total Other Sources (Uses)	468,306
Net Change in Fund Balance	(135,632)
Beginning Fund Balance	297,857
Ending Fund Balance	
Nonspendable	<u>\$162,225</u>

**Terrebonne Parish School Board  
Child Nutrition Program  
Fiscal Year 2014/2015**

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	<b>2014/2015 Original Budget</b>
<b>Revenues</b>	
Local Revenues	\$1,329,151
State Revenues	321,761
Federal Revenues	<u>7,267,854</u>
Total Revenues	8,918,766
<b>Expenditures</b>	
Salaries	2,636,874
Employee Benefits	2,070,646
Purchased Services	648,555
Supplies	4,124,629
Property	<u>42,000</u>
Total Expenditures	9,522,704
<b>Other Financing Sources (Uses)</b>	
Other Sources of Funds	468,306
Other Uses of Funds	<u>0</u>
Total Other Sources (Uses)	468,306
Net Change in Fund Balance	(135,632)
Beginning Fund Balance	297,857
Ending Fund Balance	
Nonspendable	<u>\$162,225</u>

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**Terrebonne Parish School Board  
Child Nutrition Program  
Fiscal Year 2014/2015**

	<b>Actual</b>	<b>Revised</b>	<b>Proposed</b>
	<b>2012/2013</b>	<b>Budget</b>	<b>Budget</b>
	<b>2012/2013</b>	<b>2013/2014</b>	<b>2014/2015</b>
<b>Revenues</b>			
Local Revenues	\$1,483,002	\$1,387,919	\$1,329,151
State Revenues	321,761	321,761	321,761
Federal Revenues	<u>6,955,136</u>	<u>7,274,016</u>	<u>7,267,854</u>
Total Revenues	8,759,899	8,983,696	8,918,766
<b>Expenditures</b>			
Salaries	2,619,270	2,669,282	2,636,874
Employee Benefits	1,746,930	1,974,167	2,070,646
Purchased Services	579,361	681,770	648,555
Supplies & Food Costs	4,073,356	4,153,737	4,124,629
Property	<u>181,649</u>	<u>435,714</u>	<u>42,000</u>
Total Expenditures	9,200,566	9,914,670	9,522,704
<b>Other Financing Sources (Uses)</b>			
Other Sources of Funds	446,402	468,151	468,306
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	446,402	468,151	468,306
Net Change in Fund Balance	5,735	(462,823)	(135,632)
Beginning Fund Balance	754,945	760,680	297,857
Ending Fund Balance			
Nonspendable	<u>\$760,680</u>	<u>\$297,857</u>	<u>\$162,225</u>

Terrebonne Parish School Board  
 Child Nutrition Program  
 2014/2015 Property Expenditures

DESCRIPTION OF PROPERTY ITEMS	ACCOUNT CODE	BUDGETED AMOUNT
<b>PROPERTY</b>		
1 Walk-in Cooler at Acadian Elementary	150-3100-673107-000-000-07-000-00-000	<b>20,000</b>
1 40-Quart Brazier at H. L. Bourgeois	150-3100-673107-000-000-07-000-00-000	<b>22,000</b>
<b>TOTAL PROPERTY</b>		<b>\$42,000</b>

Child Nutrition Program  
Cooking Schools & Satellite Locations  
2014-2015

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
009	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 2014/2015

**Local Revenues**

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

	<b>Breakfast</b>	<b>Lunch</b>
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 2014/2015 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 2014/2015

**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 2013/2014	Budget 2014/2015	Increase (Decrease)
<b>Supervisor</b>	1	1	0
<b>Area Child Nutrition Program Manager</b>	2	2	0
<b>Cafeteria Manager</b>	22	22	0
<b>Asst. Child Nutrition Program Manager</b>	8	8	0
<b>Satellite School Facilitator</b>	11	11	0
<b>Systems Analyst Programmer</b>	1	1	0
<b>Clerical</b>	3	3	0
<b>Child Nutrition Program Technician</b>	102	102	0
<b>Driver/General Maintenance Laborer</b>	2	2	0
<b>Part-Time Satellite Food Truck Driver</b>	1	1	0
<b>Part-Time Cafeteria Worker</b>	52	52	0
<b>Total Positions</b>	<b>205</b>	<b>205</b>	<b>0</b>

Terrebonne Parish School Board  
 Child Nutrition Program Fund Budget  
 Local Revenues  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
150-0000-515101-000-000-00-000-00-000	Interest Income	\$4,632	\$2,000	\$2,400
150-0000-516100-000-000-00-000-00-000	Lunch - Regular Price	821,920	769,909	745,108
150-0000-516101-000-000-00-000-00-000	Lunch - Reduced Price	70,584	63,971	66,266
150-0000-516102-000-000-00-000-00-000	Lunch - At Cost	8,166	14,381	132,955
150-0000-516103-000-000-00-000-00-000	Adult Lunch Sales	131,695	130,327	0
150-0000-516104-000-000-00-000-00-000	Breakfast - Regular Price	148,821	131,272	138,603
150-0000-516105-000-000-00-000-00-000	Breakfast - Reduced Price	23,046	21,102	21,639
150-0000-516106-000-000-00-000-00-000	Adult Breakfast Sales	2,914	2,539	2,103
150-0000-516107-000-000-00-000-00-000	Breakfast - At Cost	98	111	0
150-0000-516108-000-000-00-000-00-000	Contract Meal Sales	180,756	140,077	140,077
150-0000-516200-000-000-00-000-00-000	Income From Extra Meals	68,021	65,685	65,000
150-0000-519990-000-000-00-000-00-000	Other Miscellaneous Revenues	22,350	46,545	15,000
Total Local Revenues		\$1,483,003	\$1,387,919	\$1,329,151



Terrebonne Parish School Board  
 Child Nutrition Program Fund Budget  
 State Revenues  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
150-0000-531150-000-000-00-000-00-000	Minimum Foundation Program	\$321,761	\$321,761	\$321,761
Total State Revenues		\$321,761	\$321,761	\$321,761

Terrebonne Parish School Board  
 Child Nutrition Program Fund Budget  
 Federal Revenues  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
150-0000-545150-000-000-00-000-00-000	School Food Service	\$6,427,987	\$6,729,615	\$6,783,934
150-0000-549200-000-000-00-000-00-000	Value of USDA Commodities	527,149	537,507	483,920
Total Federal Revenues		\$6,955,135	\$7,267,122	\$7,267,854

Terrebonne Parish School Board  
 Child Nutrition Program Fund Budget  
 Other Sources of Funds  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
150-0000-552201-000-000-00-000-00-000	Salaries & Benefit Transfer	\$433,776	\$454,861	\$455,157
150-0000-552203-000-000-00-000-00-000	Support Transfer From Fund 110	9,674	10,000	10,000
150-0000-552206-000-000-00-000-00-000	Interest Income Transfer	2,952	3,290	3,149
Total Sources of Funds		\$446,402	\$468,151	\$468,306

Terrebonne Parish School Board  
Child Nutrition Program Fund Budget  
Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>3100 - Food Service Operations</b>				
150-3100-612437-xxx-000-01-xxx-00-000	Substitute Cafeteria Worker	\$58,414	\$60,900	\$41,000
150-3100-612901-000-000-00-000-00-000	Forecast Adjustment	0	(47,000)	(47,000)
150-3100-613016-000-000-01-000-00-000	Extra Work-Warehouse	33,989	36,108	35,000
150-3100-615052-000-000-01-000-00-000	Stipend-In-service Participant	0	500	500
150-3100-622000-xxx-000-02-xxx-00-000	FICA	3,797	4,005	2,745
150-3100-622500-xxx-000-02-xxx-00-000	Medicare Part A Expense	1,310	1,384	768
150-3100-623101-xxx-000-02-xxx-00-000	Teachers Retirement	56	6,195	66
150-3100-623300-xxx-000-02-xxx-00-000	LA School Empl Rtmt-LSERS	9,509	10,869	3,795
150-3100-626001-xxx-000-02-xxx-00-000	Workers Compensation Ins	2,497	388	897
150-3100-633310-000-000-03-000-00-000	Financial Audit Fees	2,300	2,300	2,350
150-3100-633552-000-000-03-000-00-000	Medical Exams	7,580	8,230	8,000
150-3100-633561-000-000-03-000-00-000	Drug Testing-Other	50	100	100
150-3100-634018-000-000-04-000-00-000	System Software Maintenance	27,375	24,375	25,000
150-3100-642125-000-000-04-000-00-000	Garbage Disposal Service	113,610	115,610	114,500
150-3100-643018-000-000-04-000-00-000	Equipment Repair Service	126,855	200,048	150,000
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	4,553	4,842	4,500
150-3100-643038-000-000-04-000-00-000	Alarm System Maintenance	240	240	240
150-3100-643045-000-000-04-000-00-000	Maintenance Agreement	0	84	0
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	20,531	38,652	32,000
150-3100-643066-000-000-04-000-00-000	Equipment Moving Service	0	0	12,000
150-3100-644230-000-000-04-000-00-000	Copy Equipment Rental	444	800	600
150-3100-649100-000-000-04-000-00-000	Pre-Distribution Fee	35,009	35,000	50,000
150-3100-652151-000-000-05-000-00-000	General Liability Insurance	5,495	5,495	6,045
150-3100-652153-000-000-05-000-00-000	Board of Education Insurance	3,297	3,297	3,627
150-3100-652241-000-000-05-000-00-000	Building & Contents Coverage	156,191	156,191	156,191
150-3100-652242-000-000-05-000-00-000	Boiler and Machinery Policy	4,019	4,019	2,006
150-3100-652243-000-000-05-000-00-000	Flood Insurance Policy	20,409	22,424	28,029
150-3100-652352-000-000-05-000-00-000	Fleet Liability Insurance-Vehicles	5,124	5,124	5,637
150-3100-653001-000-000-05-000-00-000	Postage Expense	100	575	500
150-3100-653032-000-000-05-000-00-000	Cellular Telephone Expense	1,394	1,698	1,700

Terrebonne Parish School Board  
 Child Nutrition Program Fund Budget  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
150-3100-653035-000-000-05-000-00-000	Radio Airtime & Maintenance	3,105	2,880	2,880
150-3100-653038-000-000-05-000-00-000	Web Based Access Licenses	0	206	0
150-3100-655001-000-000-05-000-00-000	Forms Printing	4,748	8,772	7,000
150-3100-658201-064-000-05-000-00-000	Travel-Employee	35,685	31,738	32,000
150-3100-661035-000-000-06-000-00-000	Computer Furniture	0	2,905	0
150-3100-661050-000-000-06-000-00-000	General Office Supplies	3,503	2,000	2,000
150-3100-661052-000-000-06-000-00-000	Other Materials & Supplies	1,984	3,100	2,000
150-3100-661060-000-000-06-000-00-000	Equipment Repair Parts	6,073	53,805	10,000
150-3100-661063-000-000-06-000-00-000	Maintenance Supplies	434	800	700
150-3100-661074-000-000-06-000-00-000	Vehicle Maintenance/Repair Parts	12,181	17,000	12,000
150-3100-661077-000-000-06-000-00-000	Kitchen Materials and Supplies	463,809	352,519	361,469
150-3100-661510-000-000-06-000-00-000	Supplies-Technology Related	48,294	60,633	10,000
150-3100-662625-000-000-06-000-00-000	Gasoline & Diesel Fuel	27,782	30,000	30,000
150-3100-663110-000-000-06-000-00-000	Purchased Food Consumed	1,630,819	1,674,826	1,716,696
150-3100-663115-000-000-06-000-00-000	Purchased Bread Consumed	2,200	4,000	4,000
150-3100-663120-000-000-06-000-00-000	Purchased Juice Consumed	0	135,458	138,844
150-3100-663122-000-000-06-000-00-000	Purchased Fruit/Veg Consumed	182,960	82,000	100,000
150-3100-663125-000-000-06-000-00-000	Milk Consumed	1,136,387	1,194,000	1,253,000
150-3100-663210-000-000-06-000-00-000	USDA Commodities	556,930	537,507	483,920
150-3100-673107-000-000-07-000-00-000	Machinery-Equipment	181,649	312,016	42,000
150-3100-673222-000-000-07-000-00-000	Vehicles	0	123,698	0
<b>3110 - Food Service District Office</b>				
150-3110-612205-000-000-01-000-00-000	Part-Time Seasonal Clerical	0	600	600
150-3110-613008-000-000-01-000-00-000	Clerical-Extra Work	127	130	130
150-3110-622000-000-000-02-000-00-000	FICA	0	0	37
150-3110-622500-000-000-02-000-00-000	Medicare Part A Expense	2	2	11
150-3110-623101-000-000-02-000-00-000	Teachers Retirement	31	0	37
150-3110-626001-000-000-02-000-00-000	Workers Compensation Ins	1	1	3
<b>3111 - Office of the District Supervisor</b>				
150-3111-611119-064-000-01-000-00-000	Supervisor of Child Nutrition	80,399	80,999	80,599
150-3111-611401-064-000-01-000-00-000	Clerical/Secretarial	42,296	43,197	43,086

Terrebonne Parish School Board  
 Child Nutrition Program Fund Budget  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
150-3111-611413-064-000-01-000-00-000	Accounting Clerk	13,261	13,429	13,337
150-3111-611813-064-000-01-000-00-000	Data Processing Programmer	48,555	49,154	48,753
150-3111-621000-064-000-02-000-00-000	Group Insurance Expense	37,483	42,273	45,229
150-3111-622500-064-000-02-000-00-000	Medicare Part A Expense	2,509	2,708	2,694
150-3111-623101-064-000-02-000-00-000	Teachers Retirement	45,205	50,804	52,017
150-3111-626001-064-000-02-000-00-000	Workers Compensation Ins	738	741	743
150-3111-658201-000-000-05-000-00-000	Travel-Employee	1,007	400	400
<b>3112 - Office of the Assistant Supervisor</b>				
150-3112-611155-064-000-01-000-00-000	Ambulatory CNP Manager	49,066	49,764	49,568
150-3112-621000-064-000-02-000-00-000	Group Insurance Expense	16,820	19,202	20,307
150-3112-622500-064-000-02-000-00-000	Medicare Part A Expense	631	721	719
150-3112-623101-064-000-02-000-00-000	Teachers Retirement	12,021	13,536	13,879
150-3112-626001-064-000-02-000-00-000	Workers Compensation Ins	1,619	1,626	1,636
150-3112-658201-000-000-05-000-00-000	Travel-Employee	239	250	250
<b>3120 - Food Service Sites</b>				
150-3120-611604-xxx-000-01-xxx-00-000	Cafeteria Worker	1,265,960	1,366,261	1,345,431
150-3120-611605-xxx-000-01-xxx-00-000	Part-Time CNP Worker	285,564	306,775	312,936
150-3120-611629-067-000-01-000-00-000	Part-Time Satellite Driver	5,627	6,143	6,018
150-3120-611631-067-000-01-000-00-000	Driver/General Laborer	37,710	37,360	39,430
150-3120-613035-xxx-000-01-xxx-00-000	CNP Workers - Extra Work	337	155	155
150-3120-613036-xxx-000-01-xxx-00-000	CNP Worker Summer Feeding	9,320	11,600	11,600
150-3120-621000-xxx-000-02-xxx-00-000	Group Insurance Expense	692,758	778,823	853,732
150-3120-622000-xxx-000-02-xxx-00-000	FICA	18,032	19,399	19,771
150-3120-622500-xxx-000-02-xxx-00-000	Medicare Part A Expense	20,049	24,764	24,422
150-3120-623101-xxx-000-02-xxx-00-000	Teachers Retirement	280,137	368,570	371,172
150-3120-623103-xxx-000-02-xxx-00-000	Teachers Retirement-Plan A	14,215	0	10,452
150-3120-623300-xxx-000-02-xxx-00-000	LA School Employees Rtmt-LSERS	13,069	22,524	13,012
150-3120-626001-xxx-000-02-xxx-00-000	Workers Compensation Ins	52,708	57,346	56,615
150-3120-632023-000-000-03-000-00-000	Other Professional Services	0	1,710	0



Terrebonne Parish School Board  
Child Nutrition Program Budget  
USDA Team Nutrition Training Grant  
Fiscal Year 2014/2015

**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.

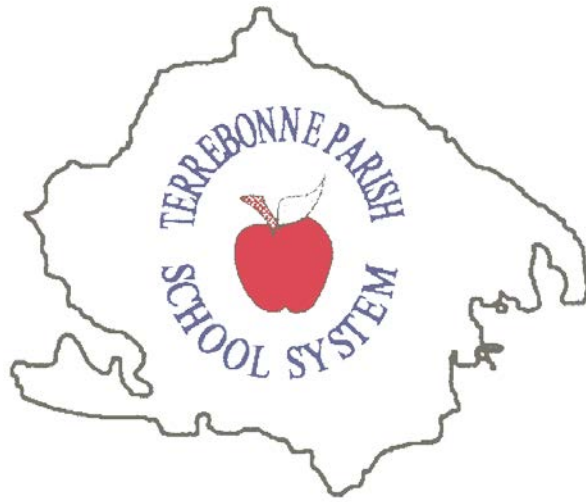
The objective of the grant was to work with the chef and the LDOE to develop two sets of cycle menus for piloting. The program grant has been extended through April 2015.

Due to the uncertainty of funding, no estimate is made for 2014/2015.

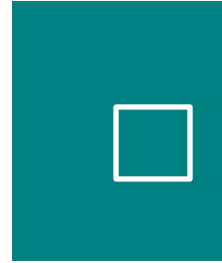


Terrebonne Parish School Board  
Child Nutrition Program Budget  
USDA Team Nutrition Budget  
Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
150-0000-545150-000-235-00-000-00-000	School Food Service	\$7,802	\$6,894	\$0
	Total Revenues	\$7,802	\$6,894	\$0
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
150-3100-661077-000-235-06-000-00-000	Kitchen Materials and Supplies	\$7,802	\$3,184	\$0
150-3121-632012-000-235-03-000-00-000	Consultant Services	0	3,710	0
	Total Expenditures	\$7,802	\$6,894	\$0



# One Cent Sales Tax Fund





**Terrebonne Parish School Board  
One Cent Sales Tax Fund (1996)  
Fiscal Year 2014/2015**

	<b>2014/2015 Original Budget</b>
<hr/>	
<b>Revenues</b>	
Local - Sales Tax	\$26,025,365
- Interest	<u>45,000</u>
Total Revenues	26,070,365
 <b>Expenditures</b>	
Compensation & Benefits	16,089,365
Technology	2,173,283
Capital & Construction	22,275
Debt Service	<u>142,000</u>
Total Expenditures	18,426,923
 <b>Other Financing Sources (Uses)</b>	
Other Sources of Funds	0
Other Uses of Funds	<u>(7,395,332)</u>
Total Other Sources (Uses)	(7,395,332)
 Net Change in Fund Balance	 248,110
 <b>Fund Balance</b>	
Beginning Fund Balance	6,904,859
 Ending Fund Balance	
Restricted	
Salaries & Benefits	6,390,995
Technology/Construction	<u>761,974</u>
Total Ending Fund Balance	<u>\$7,152,969</u>

**Terrebonne Parish School Board  
One Cent Sales Tax Fund (1996)  
Fiscal Year 2014/2015**

	<b>2014/2015 Original Budget</b>
<b>Revenues</b>	
Local - Sales Tax	\$26,025,365
- Interest	<u>45,000</u>
Total Revenues	26,070,365
<b>Expenditures</b>	
Salaries	12,102,636
Employee Benefits	3,759,825
Purchased Services	1,447,912
Supplies	569,830
Property	404,720
Debt Service and Miscellaneous	<u>142,000</u>
Total Expenditures	18,426,923
<b>Other Financing Sources (Uses)</b>	
Other Sources of Funds	0
Other Uses of Funds	<u>(7,395,332)</u>
Total Other Financing Sources (Uses)	(7,395,332)
Net Change in Fund Balance	248,110
<b>Fund Balance</b>	
Beginning	6,904,859
Ending Fund Balance	
Restricted	
Salaries & Benefits	6,390,995
Technology/Construction	<u>761,974</u>
Ending Fund Balance	<u>\$7,152,969</u>

**Terrebonne Parish School Board  
One Cent Sales Tax Fund (1996)  
Fiscal Year 2014/2015**

	2012/2013	2013/2014	2014/2015
	<u>Actual</u>	Revised <u>Budget</u>	Original <u>Budget</u>
<b>Revenues</b>			
Local - Sales Tax	\$24,928,089	\$26,025,365	\$26,025,365
- Interest	<u>56,856</u>	<u>45,000</u>	<u>45,000</u>
Total Revenues	24,984,945	26,070,365	26,070,365
<b>Expenditures</b>			
Compensation & Benefits	15,116,835	15,213,830	16,089,365
Technology	892,417	1,923,037	2,173,283
Capital & Construction	45,218	2,614,257	22,275
Debt Service	<u>142,000</u>	<u>142,000</u>	<u>142,000</u>
Total Expenditures	16,196,470	19,893,124	18,426,923
<b>Other Financing Sources (Uses)</b>			
Other Sources of Funds	0	1,750,000	0
Other Uses of Funds	<u>(9,162,173)</u>	<u>(5,430,718)</u>	<u>(7,395,332)</u>
Total Other Financing Sources (Uses)	(9,162,173)	(3,680,718)	(7,395,332)
Net Change in Fund Balance	(373,698)	2,496,523	248,110
<b>Fund Balance</b>			
Beginning	4,782,034	4,408,336	6,904,859
<b>Ending Fund Balance</b>			
Restricted			
Salaries & Benefits	4,302,472	6,784,501	6,390,995
Technology/Construction	105,864	120,358	761,974
Ending Fund Balance	<u>\$4,408,336</u>	<u>\$6,904,859</u>	<u>\$7,152,969</u>

**Terrebonne Parish School Board**  
**One Cent Sales Tax Fund (1996)**  
**Fiscal Year 2014/2015**

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

	<b>83%</b>	<b>17%</b>	<b>Total</b>
	<b>Salaries &amp; Benefits</b>	<b>Technology Construction &amp; Buildings</b>	
	<hr/>	<hr/>	<hr/>
<b>Revenues</b>			
Local -Sales Tax	\$21,650,859	\$4,374,506	\$26,025,365
Interest	<u>45,000</u>	<u>0</u>	<u>45,000</u>
Total Revenues	21,695,859	4,374,506	26,070,365
<b>Expenditures</b>			
Compensation & Benefits	16,089,365	0	16,089,365
Technology	0	2,173,283	2,173,283
Capital and Construction	0	22,275	22,275
Debt Service	<u>0</u>	<u>142,000</u>	<u>142,000</u>
Total Expenditures	16,089,365	2,337,558	18,426,923
<b>Other Financing Sources (Uses)</b>			
Other Sources of Funds	0	0	0
Other Uses of Funds	<u>(6,000,000)</u>	<u>(1,395,332)</u>	<u>(7,395,332)</u>
Total Other Financing Sources (Uses)	(6,000,000)	(1,395,332)	(7,395,332)
Net Change in Fund Balance	(393,506)	641,616	248,110
<b>Beginning Fund Balance</b>	6,784,501	120,358	6,904,859
<b>Ending Fund Balance, Restricted</b>	<u>\$6,390,995</u>	<u>\$761,974</u>	<u>\$7,152,969</u>



Terrebonne Parish School Board  
One Cent Sales Tax Fund Budget  
Fiscal Year 2014/2015

**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 2014/2015

**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  
 Revenues  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
170-0000-511313-000-000-00-000-00-000	Sales Tax - 1 Cent Sales Tax-Sal & Bene	\$20,690,313	\$21,650,859	\$21,650,859
170-0000-511313-000-030-00-000-00-000	Sales Tax - 1 Cent Sales Tax-Technology	2,118,888	2,187,253	2,187,253
170-0000-511313-000-060-00-000-00-000	Sales Tax - 1 Cent Sales Tax-Capital	2,118,888	2,187,253	2,187,253
170-0000-515100-000-000-00-000-00-000	Earnings on Investments	21,008	13,000	13,000
170-0000-515101-000-000-00-000-00-000	Interest Income	44,750	32,000	32,000
170-0000-515320-000-000-00-000-00-000	Unrealized Gain/Loss on Invest	(8,902)	0	0
170-0000-552203-000-030-00-000-00-000	Support Transfer From Fund 110	0	1,000,000	0
170-0000-552203-039-060-00-000-00-000	Support Transfer From Fund 110	0	750,000	0
Total Revenues		\$24,984,945	\$27,820,365	\$26,070,365

Terrebonne Parish School Board  
 One Cent Sales Tax Fund Budget  
 Salaries and Benefits - Project 000  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>1100 - Regular Programs</b>				
170-1105-611205-000-000-00-000-00-000	Kindergarten Teacher	\$407,623	\$421,920	\$392,736
170-1105-614001-000-000-00-000-00-000	Sabbatical Leave	1,985	0	0
170-11xx-622500-000-000-00-000-00-000	Medicare Part A Expense	5,274	5,930	0
170-11xx-623101-000-000-00-000-00-000	Teachers Retirement	99,081	114,761	0
170-11xx-626001-000-000-00-000-00-000	Workers Comp Insurance	1,639	1,666	0
170-1110-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	2,982,204	2,990,922	3,280,962
170-1110-611224-000-000-00-000-00-000	Elem Computer Lab Teacher	146,054	146,461	155,740
170-1110-611231-015-000-00-000-00-000	Secondary Teacher	6,633	0	0
170-1110-611252-000-000-00-000-00-000	Focus Teacher	0	39,098	32,570
170-1110-612901-000-000-00-000-00-000	Forecast Adjustment	0	(54,720)	(54,800)
170-1130-611231-000-000-00-000-00-000	Secondary Teacher	1,148,642	1,150,755	1,221,929
170-1130-611234-000-000-00-000-00-000	Secondary Computer Lab Teacher	37,772	33,097	32,226
170-1130-611501-000-000-00-000-00-000	Paraprofessional	16,321	16,518	16,518
170-11xx-614001-000-000-00-000-00-000	Sabbatical Leave	1,937	1,234	0
170-11xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	57,442	62,720	73,553
170-11xx-623101-000-000-xx-000-00-000	Teachers Retirement	1,027,367	1,184,270	1,430,195
170-11xx-623300-000-000-xx-000-00-000	LA Sch Employees Rtmt-LSERS	2,587	1,904	4,012
170-11xx-623903-000-000-xx-000-00-000	Optional Retirement Expense	2,703	3,340	3,454
170-11xx-623905-000-000-xx-000-00-000	LA State Emp Rtmt-LASERS	0	2,049	0
170-11xx-626001-000-000-xx-000-00-000	Workers Comp Insurance	17,367	17,521	20,531
<b>1200 - Special Education</b>				
170-1210-612901-000-000-00-000-00-000	Forecast Adjustment	0	(25,080)	(25,000)
170-1211-611241-000-000-00-000-00-000	Special Education Teacher	338,590	292,165	344,257
170-1211-611243-xxx-000-75-000-00-000	Homebound Teacher	19,357	19,914	19,944
170-1211-611501-000-000-00-000-00-000	Paraprofessional	346,332	371,974	377,737
170-1212-611240-000-000-00-000-00-000	Special Ed Support Teacher	394,483	400,777	421,251
170-1214-611242-000-000-00-000-00-000	Adaptive Physical Education	52,525	46,169	46,202
170-1216-611245-063-000-00-000-00-000	Early Steps Teacher	6,828	6,830	6,868
170-1216-611247-000-000-00-000-00-000	Sp Ed Non-Cat Preschool Teacher	74,711	89,911	112,370
170-1216-611505-000-000-00-000-00-000	Sped Non-Cat Preschool Para	31,705	40,090	55,938
170-1220-611281-000-000-00-000-00-000	Gifted Teacher	120,199	107,675	109,408

Terrebonne Parish School Board  
 One Cent Sales Tax Fund Budget  
 Salaries and Benefits - Project 000  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
170-1220-611283-000-000-00-000-00-000	Talented Teacher	22,215	7,360	6,631
170-12xx-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	18,384	19,775	21,483
170-12xx-623101-xxx-000-xx-000-00-000	Teachers Retirement	333,254	373,887	416,232
170-12xx-623905-xxx-000-xx-000-00-000	LA State Emp Rtmt-LASERS	0	0	1,816
170-12xx-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	5,632	5,538	6,003
<b>1300 - Career &amp; Technical Education Programs</b>				
170-1340-611235-000-000-00-000-00-000	Family & Consumer Science	35,065	43,900	43,988
170-1350-611236-000-000-00-000-00-000	Trade & Industry Teacher	13,678	3,463	0
170-1360-611237-000-000-00-000-00-000	Business & Administration	112,272	97,711	108,754
170-1370-611239-000-000-00-000-00-000	Health Sciences Teacher	14,095	12,470	12,883
170-1390-611238-000-000-00-000-00-000	Other Career & Technical Teacher	97,424	99,119	105,332
170-1390-611501-000-000-00-000-00-000	Paraprofessional	16,495	12,389	16,518
170-13xx-622500-000-000-00-000-00-000	Medicare Part A Expense	3,598	3,658	3,974
170-13xx-623101-000-000-00-000-00-000	Teachers Retirement	67,662	71,358	76,924
170-13xx-623300-000-000-00-000-00-000	LA Sch Employees Rtmt-LSERS	2,056	2,168	2,214
170-1370-623905-000-000-00-000-00-000	LA State Emp Rtmt-LASERS	0	0	1,889
170-13xx-626001-000-000-00-000-00-000	Workers Comp Insurance	1,156	1,077	1,150
<b>1400 - Other Instructional Programs</b>				
170-1410-611266-000-000-00-000-00-000	Secondary-Instr/Vocal Teacher	74,505	69,273	69,918
170-1410-611267-000-000-00-000-00-000	Elementary-Instr Music Teacher	68,839	68,738	68,897
170-1480-611262-000-000-00-000-00-000	Alternative Program Teacher	42,341	45,482	58,616
170-1480-611264-000-000-00-000-00-000	In-School Intervention Teacher	46,800	32,397	51,499
170-1480-611501-000-000-00-000-00-000	Paraprofessional	7,880	4,122	4,129
170-1490-611272-000-000-00-000-00-000	JAG Teacher	16,717	19,654	19,685
170-14xx-622500-000-000-00-000-00-000	Medicare Part A Expense	3,433	3,378	3,859
170-14xx-623101-000-000-00-000-00-000	Teachers Retirement	63,299	65,187	76,368
170-14xx-626001-000-000-00-000-00-000	Workers Comp Insurance	1,031	959	1,091
<b>1500 - Special Programs</b>				
170-1510-611205-000-000-00-000-00-000	Kindergarten Teacher	6,569	17,515	17,573
170-1510-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	87,523	77,160	79,334

Terrebonne Parish School Board  
 One Cent Sales Tax Fund Budget  
 Salaries and Benefits - Project 000  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
170-1510-611248-000-000-00-000-00-000	Instructional Interventionist	53,444	68,831	78,701
170-1510-611251-000-000-00-000-00-000	Title I Teacher	13,027	6,578	6,611
170-1510-611252-000-000-00-000-00-000	Focus Teacher	63,122	5,801	5,819
170-1510-611501-000-000-00-000-00-000	Paraprofessional	102,260	94,549	90,460
170-1520-611255-000-000-00-000-00-000	LEP Teacher	16,955	13,194	13,198
170-1520-611257-000-000-00-000-00-000	LEP Interpreter	0	0	6,534
170-1520-611501-000-000-00-000-00-000	Paraprofessional	569	8,257	8,258
170-1520-614001-000-000-00-000-00-000	Sabbatical Leave	1,512	0	0
170-1530-611271-000-000-00-000-00-000	Pre Kindergarten Teacher	398,598	317,604	325,283
170-1530-611501-000-000-00-000-00-000	Paraprofessional	256,171	208,754	209,744
170-1530-614001-000-000-00-000-00-000	Sabbatical Leave	1,208	0	0
170-15xx-622500-000-000-00-000-00-000	Medicare Part A Expense	12,342	11,530	11,842
170-15xx-623101-000-000-00-000-00-000	Teachers Retirement	240,890	219,420	232,621
170-15xx-623300-000-000-00-000-00-000	LA Sch Employees Rtmt-LSERS	1,272	1,279	0
170-15xx-623905-000-000-00-000-00-000	LA State Emp Rtmt-LASERS	1,225	0	1,282
170-15xx-626001-000-000-00-000-00-000	Workers Comp Insurance	4,007	3,287	3,366
<b>1600 - Adult Education &amp; Literacy Programs</b>				
170-1600-611284-000-000-00-000-00-000	Adult Education Teacher	18,560	13,029	20,696
170-1600-611501-000-000-00-000-00-000	Paraprofessional	20,247	15,041	16,432
170-1600-622500-000-000-00-000-00-000	Medicare Part A	533	407	538
170-1600-623101-000-000-00-000-00-000	Teachers Retirement	9,508	7,635	10,396
170-1600-626001-000-000-00-000-00-000	Workers Comp Insurance	155	111	149
<b>2100 - Support Services</b>				
170-2111-611401-000-000-00-000-00-000	Clerical/Secretarial	8,961	8,966	8,965
170-2122-611305-000-000-00-000-00-000	Guidance Counselor	242,487	228,542	241,309
170-2122-611409-000-000-00-000-00-000	Guidance Secretary	25,243	25,423	25,432
170-2131-611144-000-000-00-000-00-000	Nurse Coordinator	6,947	6,948	6,949
170-2134-611601-000-000-00-000-00-000	Nursing Assistant	8,093	8,181	8,163
170-2134-611841-000-000-00-000-00-000	Health Nurse	50,229	48,724	57,843
170-2140-611401-000-000-00-000-00-000	Clerical/Secretarial	8,540	8,807	8,808
170-2140-611403-000-000-00-000-00-000	Student Data Clerk	459	0	0

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170-2140-611425-000-000-00-000-00-000	Microfilm Clerk	4,395	4,403	4,405
170-2140-614001-000-000-00-000-00-000	Sabbatical Leave	1,979	0	0
170-2142-611325-000-000-00-000-00-000	Psychologist	71,276	72,981	73,034
170-2144-611333-000-000-00-000-00-000	Autism Specialist	13,797	13,842	13,833
170-2145-611331-000-000-00-000-00-000	Educational Diagnostician	61,334	61,461	61,628
170-2145-611339-000-000-00-000-00-000	Pupil Appraisal Coordinator	7,296	7,294	7,299
170-2149-611323-000-000-00-000-00-000	Social Worker	44,803	47,626	47,717
170-2152-611301-000-000-00-000-00-000	Speech Therapist/Pathologist	189,773	91,419	117,356
170-2152-611303-000-000-00-000-00-000	Speech Therapist Assistant	0	57,025	74,625
170-2152-611329-000-000-00-000-00-000	Qualified Examiner/Speech Path	26,386	26,416	0
170-2153-611337-000-000-00-000-00-000	Audiologist	6,888	6,884	6,886
170-2154-611903-000-000-00-000-00-000	Special Education Interpreter	12,290	12,458	12,469
170-2161-611321-000-000-00-000-00-000	Occupational Therapist	13,128	13,384	13,421
170-2170-611335-000-000-00-000-00-000	Assistive Technologist	6,629	6,632	6,631
170-2180-611371-000-000-00-000-00-000	Project Itinerant Liaison	6,804	3,240	6,719
170-2180-611507-000-000-00-000-00-000	Homeless Advocate	0	3,859	0
170-2180-611509-000-000-00-000-00-000	Migrant Advocate	8,258	4,129	4,130
170-2180-611511-000-000-00-000-00-000	Parent Involvement Facilitator	8,184	4,130	4,130
170-2190-611355-000-000-00-000-00-000	Instr Technology Specialist	7,297	7,295	7,295
170-21xx-622500-000-000-00-000-00-000	Medicare Part A Expense	10,537	11,099	11,672
170-21xx-623101-000-000-00-000-00-000	Teachers Retirement	187,453	208,362	225,404
170-21xx-623905-000-000-00-000-00-000	LA State Emp Rtmt-LASERS	2,003	2,107	2,107
170-21xx-626001-000-000-00-000-00-000	Workers Comp Insurance	3,367	3,122	3,278
<b>2200 - Instructional Staff Services</b>				
170-2211-611363-000-000-00-000-00-000	Coordinator-Special Area	10,711	0	0
170-2211-611375-000-000-00-000-00-000	Testing & Accountability Coord	0	0	7,571
170-2211-611401-000-000-00-000-00-000	Clerical/Secretarial	8,966	8,962	8,965
170-2212-611363-000-000-00-000-00-000	Coordinator-Special Area	0	13,945	21,244
170-2212-611373-000-000-00-000-00-000	Facilitator-Special Area	34,089	27,546	27,582
170-2212-611401-000-000-00-000-00-000	Clerical/Secretarial	8,886	10,793	13,260
170-2214-611349-000-000-00-000-00-000	Reading Consultant	6,951	6,946	6,952
170-2214-611363-000-000-00-000-00-000	Coordinator-Special Area	7,303	14,183	6,996

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170-2214-611367-000-000-00-000-00-000	Staff Development Coordinator	7,297	7,457	7,370
170-2214-611369-000-000-00-000-00-000	Early Childhood Coordinator	6,915	6,904	6,905
170-2214-611401-000-000-00-000-00-000	Clerical/Secretarial	17,666	17,674	17,687
170-2214-661822-000-000-00-000-00-000	Support Service Coordinator	6,791	6,791	6,791
170-2216-611363-000-000-00-000-00-000	Coordinator-Special Area	7,654	7,589	7,589
170-2220-611347-000-000-61-000-00-000	Curriculum Specialist	20,623	20,351	27,397
170-2220-611351-000-000-00-000-00-000	Reading/Math Content Leader	6,716	0	0
170-2220-611352-000-000-00-000-00-000	STEM Coordinator	6,282	6,731	6,769
170-2220-611353-000-000-00-000-00-000	Master Teacher	135,629	39,783	39,878
170-2220-611354-000-000-00-000-00-000	Lead Teacher	0	13,228	19,392
170-2220-611356-000-000-00-000-00-000	Integration Specialist	6,887	29,288	24,740
170-2220-611357-000-000-00-000-00-000	Instructional Coach	94,633	159,926	154,084
170-2220-611358-000-000-00-000-00-000	Data Specialist	0	6,575	6,579
170-2220-611359-000-000-00-000-00-000	NCLB Curriculum Coordinator	6,764	0	0
170-2220-611363-000-000-00-000-00-000	Coordinator-Special Area	0	0	6,949
170-2252-611287-000-000-00-000-00-000	Elementary Librarian	162,531	157,602	163,400
170-2252-611288-000-000-00-000-00-000	Secondary Librarian	42,414	46,403	46,474
170-2259-611423-000-000-00-000-00-000	Media Center Clerk	8,872	6,595	4,404
170-2290-611361-000-000-65-000-00-000	Education Technology Facilitator	8,514	6,769	6,807
170-2290-611365-000-000-00-000-00-000	Literacy Focus Coordinator	0	0	6,563
170-22xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	7,289	8,722	9,162
170-22xx-623101-000-000-xx-000-00-000	Teachers Retirement	135,589	169,195	182,657
170-22xx-626001-000-000-00-000-00-000	Workers Comp Insurance	2,493	2,489	2,610
<b>2300 - General Administration</b>				
170-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fee	175,555	216,509	216,509
170-2310-633310-000-000-21-000-00-000	Financial Audit Fees	3,486	5,395	5,395
170-2310-634058-000-000-21-000-00-000	Cash Management Fees	4,628	5,000	5,000
170-2312-611429-000-000-00-000-00-000	Receptionist/Switchboard Operator	3,880	4,403	4,404
170-2312-611431-000-000-00-000-00-000	Executive Assistant	6,629	6,629	6,629
170-2321-611421-000-000-00-000-00-000	Executive Secretary	5,274	7,316	5,109
170-2324-611417-000-000-00-000-00-000	Assist Superintendent Secretary	4,633	4,642	4,633
170-23xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	115	237	205



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170-23xx-623101-000-000-xx-000-00-000	Teachers Retirement	5,128	6,254	5,816
170-23xx-626001-000-000-xx-000-00-000	Workers Comp Insurance	81	92	83
<b>2400 - School Administration</b>				
170-2410-611141-000-000-00-000-00-000	Principal	268,861	255,226	221,959
170-2410-611141-000-000-85-000-00-000	Principal	0	0	7,206
170-2410-611405-000-000-00-000-00-000	School Clerical 12 Months	25,446	24,378	21,822
170-2410-611407-000-000-00-000-00-000	School Clerical Non 12 Months	171,901	161,799	158,022
170-2410-611407-000-000-85-000-00-000	School Clerical Non 12 Months	0	0	4,275
170-2420-611142-000-000-00-000-00-000	Assistant Principal	198,740	203,470	210,093
170-24xx-622500-000-000-00-000-00-000	Medicare Part A Expense	8,416	9,146	8,873
170-24xx-623101-000-000-00-000-00-000	Teachers Retirement	150,228	174,275	173,386
170-24xx-626001-000-000-00-000-00-000	Workers Comp Insurance	2,660	2,581	2,493
<b>2500 - Business Services</b>				
170-2511-611133-000-000-00-000-00-000	Chief Accountant	6,760	7,243	7,243
170-2511-611401-000-000-00-000-00-000	Clerical/Secretarial	4,278	4,615	4,623
170-2514-611411-000-000-00-000-00-000	Payroll Clerk	4,443	4,444	4,445
170-2514-611803-000-000-00-000-00-000	Payroll Manager	6,629	6,629	6,629
170-2514-611805-000-000-00-000-00-000	Accountant	6,719	6,715	6,717
170-2515-611413-000-000-00-000-00-000	Accounting Clerk	8,889	8,889	8,889
170-2515-611805-000-000-00-000-00-000	Accountant	26,613	26,606	18,878
170-2516-611801-000-000-00-000-00-000	Internal Auditor	7,103	7,102	7,102
170-2520-611124-000-000-00-000-00-000	Purchasing Agent	7,247	7,245	7,245
170-2520-611413-000-000-00-000-00-000	Accounting Clerk	4,444	4,442	4,446
170-2520-611819-000-000-00-000-00-000	Buyer	6,374	6,441	6,469
170-2530-611151-000-000-00-000-00-000	Warehouse Manager	5,101	5,099	5,099
170-2530-611607-000-000-00-000-00-000	Warehousemen/Clerks	8,816	8,821	8,831
170-2530-611631-000-000-00-000-00-000	Driver/General Laborer	4,349	7,478	8,688
170-2540-611401-000-000-00-000-00-000	Clerical/Secretarial	4,159	4,337	4,348
170-2590-611401-000-000-00-000-00-000	Clerical/Secretarial	4,482	4,483	4,481
170-25xx-622500-000-000-00-000-00-000	Medicare Part A Expense	1,270	1,548	1,454
170-25xx-623101-000-000-00-000-00-000	Teachers Retirement	20,857	25,153	23,743

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170-25xx-623300-000-000-00-000	LA School Emp Rtmt-LSERS	4,218	6,911	7,464
170-25xx-623905-000-000-00-000-00-000	LA State Emp Rtmt-LASERS	1,792	2,102	2,102
170-25xx-626001-000-000-00-000-00-000	Workers Comp Insurance	995	1,102	1,111
<b>2600 - Operations &amp; Maintenance of Plant Services</b>				
170-2610-611131-000-000-00-000-00-000	Plant Operations Manager	7,247	7,245	7,243
170-2610-611401-000-000-00-000-00-000	Clerical/Secretarial	4,482	4,482	4,416
170-2620-611611-000-000-00-000-00-000	General Maintenance Helper	34,240	37,211	39,330
170-2620-611621-000-000-00-000-00-000	Non 12 Month Custodian	41,811	39,178	32,691
170-2620-611623-000-000-00-000-00-000	Building Manager & Custodian	397,624	430,415	439,677
170-2620-611623-000-000-85-000-00-000	Building Manager & Custodian	0	0	4,309
170-2620-611701-000-000-00-000-00-000	General Maintenance Leaderman	5,099	5,101	5,103
170-2620-611705-000-000-00-000-00-000	Carpenter	32,121	32,134	32,152
170-2620-611707-000-000-00-000-00-000	Roofer	9,347	9,350	9,345
170-2620-611709-000-000-00-000-00-000	Mason	4,574	4,580	4,584
170-2620-611711-000-000-00-000-00-000	Plumber	8,904	9,236	9,236
170-2620-611713-000-000-00-000-00-000	HVAC Technician	23,769	24,024	28,896
170-2620-611717-000-000-00-000-00-000	Electrician	9,141	9,348	9,347
170-2620-612901-000-000-00-000-00-000	Forecast Adjustment	0	(19,380)	(19,400)
170-2630-611719-000-000-00-000-00-000	Grounds Care Personnel	4,596	4,597	4,599
170-26xx-622500-000-000-00-000-00-000	Medicare Part A Expense	7,856	8,871	9,074
170-26xx-623101-000-000-00-000-00-000	Teachers Retirement	3,163	2,547	4,440
170-26xx-623300-000-000-00-000-00-000	LA School Emp Rtmt-LSERS	163,729	194,032	201,289
170-26xx-626001-000-000-00-000-00-000	Workers Comp Insurance	18,897	19,771	20,483
<b>2700 - Student Transportation Services</b>				
170-2710-611401-000-000-00-000-00-000	Clerical/Secretarial	4,386	4,395	4,403
170-2710-611704-000-000-00-000-00-000	Dispatcher Fleet Operation	4,370	4,848	4,848
170-2710-611721-000-000-00-000-00-000	Coordinator Fleet Operations	6,928	6,928	6,927
170-2720-612901-000-000-00-000-00-000	Forecast Adjustment	0	(14,820)	(14,800)
170-2721-611633-000-000-00-000-00-000	Transportation Driver	74,233	75,626	76,087
170-2721-611635-000-000-00-000-00-000	Regular Education Bus Driver	360,007	375,149	387,157
170-2731-611637-000-000-00-000-00-000	Special Education Bus Driver	42,339	48,308	48,403

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170-2732-611541-000-000-00-000-00-000	Special Education Bus Attendant	54,445	60,848	60,859
170-27xx-622500-000-000-00-000-00-000	Medicare Part A Expense	7,060	8,220	8,403
170-27xx-623101-000-000-00-000-00-000	Teachers Retirement	1,872	4,034	4,153
170-27xx-623300-000-000-00-000-00-000	LA School Emp Rtmt-LSERS	163,490	181,568	189,372
170-27xx-626001-000-000-00-000-00-000	Workers Comp Insurance	26,643	27,759	28,376
<b>2800 - Central Services</b>				
170-2833-611401-000-000-00-000-00-000	Clerical/Secretarial	22,049	22,059	22,069
170-2833-611832-000-000-00-000-00-000	Retirement Specialist	6,566	6,597	6,595
170-2843-611813-000-000-00-000-00-000	Data Processing Programmer	13,098	13,131	13,132
170-2845-611136-000-000-00-000-00-000	Network System Administrator	7,245	7,243	7,247
170-2845-611401-000-000-00-000-00-000	Clerical/Secretarial	4,509	4,404	4,405
170-2845-611809-000-000-00-000-00-000	Network System Engineer	6,474	6,500	6,502
170-2845-611811-000-000-00-000-00-000	Technical Support Specialist	18,876	18,966	19,029
170-28xx-622500-000-000-00-000-00-000	Medicare Part A Expense	1,062	1,144	1,145
170-28xx-623101-000-000-00-000-00-000	Teachers Retirement	19,313	21,462	22,115
170-28xx-626001-000-000-00-000-00-000	Workers Comp Insurance	316	316	317
<b>3000 - Operation of Non-Instructional Services</b>				
170-3111-611401-000-000-00-000-00-000	Clerical/Secretarial	8,731	8,731	8,730
170-3111-611813-000-000-00-000-00-000	Data Processing Programmer	6,715	6,716	6,717
170-3112-611155-000-000-00-000-00-000	Ambulatory CNP Manager	8,909	8,911	8,910
170-3120-611604-000-000-00-000-00-000	Cafeteria Worker	388,279	414,321	412,733
170-3120-611631-000-000-00-000-00-000	Driver/General Laborer	8,556	8,327	8,766
170-3121-611156-000-000-00-000-00-000	Cafeteria Manager	91,932	93,051	93,035
170-3122-611157-000-000-00-000-00-000	Assistant Cafeteria Manager	31,496	30,572	32,676
170-3122-611158-000-000-00-000-00-000	Satellite School Facilitator	60,567	44,170	44,649
170-31xx-622500-000-000-00-000-00-000	Medicare Part A Expense	7,550	8,797	8,817
170-31xx-623101-000-000-00-000-00-000	Teachers Retirement	136,645	162,754	167,817
170-31xx-623103-000-000-00-000-00-000	Teachers Retirement-Plan A	3,646	0	2,682
170-31xx-623300-000-000-00-000-00-000	LA School Emp Rtmt-LSERS	3,093	5,332	2,893
170-31xx-626001-000-000-00-000-00-000	Workers Comp Insurance	19,446	19,842	19,887

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<b>5000 - Debt Service &amp; Other Uses of Funds</b>				
170-5200-693238-000-000-00-000-00-000	Group Insurance Fund Transfer	4,000,000	4,000,000	4,000,000
170-5200-693242-000-000-00-000-00-000	Support Transfer	0	0	2,000,000
Total Salaries & Benefits		\$19,116,835	\$19,213,830	\$22,089,365

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Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>1100 - Regular Programs</b>				
170-1100-634018-000-030-00-000-00-000	Equipment Repair Service	\$12,201	\$5,000	\$5,000
170-1100-643047-000-030-00-000-00-000	Hardware Maintenance	4,001	2,400	2,400
170-1100-653015-000-030-00-000-00-000	Data Circuits	289,045	61,049	61,049
170-1100-653025-000-030-00-000-00-000	Internet Services	77,587	17,324	17,324
170-1100-653038-000-030-00-000-00-000	Web Based Access Licenses	161,984	0	673,000
170-1100-661510-000-030-00-000-00-000	Supplies-Technology Related	9,070	973,684	539,830
170-1100-673410-000-030-00-000-00-000	Technology Hardware Equipment	0	401,680	304,720
<b>2111 - Supervision of Attendance/Social Work</b>				
170-2111-661510-000-030-00-000-00-000	Supplies-Technology Related	0	1,000	0
<b>2130 - Health Services</b>				
170-2130-661510-000-030-00-000-00-000	Supplies-Technology Related	6,800	0	0
<b>2210 -Improvement of Instructional Services</b>				
170-2210-634018-000-030-00-000-00-000	System Software Maintenance	98	0	0
<b>2211 - Regular Education-Elementary/Secondary Programs</b>				
170-2211-661510-000-030-00-000-00-000	Supplies-Technology Related	951	0	0
<b>2212 -Special Education Programs</b>				
170-2212-661510-000-030-00-000-00-000	Supplies-Technology Related	951	0	0
<b>2220 - Instruction and Curriculum Development Services</b>				
170-2220-661510-000-030-00-000-00-000	Supplies-Technology Related	0	1,000	0
<b>2231 -Instructional Staff Training-Regular Education</b>				
170-2231-632012-000-030-00-000-00-000	Consultant Services	0	20,000	12,800
170-2231-643018-000-030-00-000-00-000	Equipment Repair Service	0	0	0
170-2231-653038-000-030-00-000-00-000	Web Based Access Licenses	79,800	0	0
170-2231-661510-000-030-00-000-00-000	Supplies-Technology Related	3,975	15,000	0

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Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>2252 - School Library/Media Services</b>				
170-2252-634019-000-030-00-000-00-000	Application Software Maintenance	40,851	0	40,000
<b>2310 - Board of Education Services</b>				
170-2310-633310-000-030-21-000-00-000	Financial Audit Fees	357	550	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	951	0	0
170-2310-673410-000-030-21-000-00-000	Technology Hardware Equipment	11,617	0	0
170-2310-631438-000-030-22-000-00-000	Sales Tax Collection Fee	17,979	21,875	21,875
170-2321-661510-000-030-00-000-00-000	Supplies-Technology Related	0	1,150	0
<b>2400 - School Administration</b>				
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	2,701	0	0
<b>2500 - Business Services</b>				
170-25xx-661510-000-030-00-000-00-000	Supplies-Technology Related	1,132	4,100	0
170-2530-673510-000-030-00-000-00-000	Computer Software Over \$5K	0	0	100,000
<b>2600 - Operations &amp; Maintenance of Plant Services</b>				
170-2610-661510-000-030-00-000-00-000	Supplies-Technology Related	964	700	0
170-2620-643048-000-030-00-000-00-000	Network Wiring Installation	33,126	62,600	78,000
<b>2830 - Personnel/Human Resource Services</b>				
170-2830-653038-000-030-00-000-00-000	Web Based Access Licenses	0	6,100	6,100
170-2830-661510-000-030-00-000-00-000	Supplies-Technology Related	88	75	0
170-2830-673510-000-030-00-000-00-000	Computer Software Over \$5K	22,475	0	0
<b>2840 - Administrative Technology Services</b>				
170-2840-634018-000-030-00-000-00-000	System Software Maintenance	7,381	7,416	7,441
170-2840-634019-000-030-00-000-00-000	Application Software Maintenance	46,808	179,950	221,500
170-2840-643047-000-030-00-000-00-000	Hardware Maintenance	7,800	7,800	7,800
170-2840-661510-000-030-00-000-00-000	Supplies-Technology Related	26,043	30,000	30,000

Terrebonne Parish School Board  
 One Cent Sales Tax Fund Budget  
 Technology - Project 030  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>2845 - Network Support</b>				
170-2845-634005-000-030-00-000-00-000	Technical Training Services	0	10,000	0
170-2845-643047-000-030-00-000-00-000	Hardware Maintenance	0	23,384	33,844
170-2845-661510-000-030-00-000-00-000	Supplies-Technology Related	2,400	10,000	0
170-2845-673410-000-030-00-000-00-000	Technology Hardware Equipment	0	49,000	0
<b>3100 - Food Service Operations</b>				
170-3100-673410-000-030-00-000-00-000	Technology Hardware Equipment	12,964	0	0
Total Technology Project		\$892,417	\$1,923,037	\$2,173,283

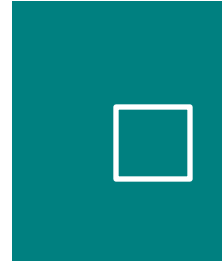
Terrebonne Parish School Board  
 One Cent Sales Tax Fund Budget  
 Capital Projects - Project 060  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>2310 - Board of Education Services</b>				
170-2310-633310-000-060-21-000-00-000	Financial Audit Fees	\$357	\$550	\$400
170-2310-634138-000-060-22-000-00-000	Sales Tax Collection Fee	17,978	21,875	21,875
170-2310-681028-000-060-00-000-00-000	Dues and Fees	2,500	0	0
<b>4600 - Building Improvement</b>				
170-4600-645150-019-060-00-000-00-000	HVAC System	24,383	2,591,832	0
<b>5100 - Debt Service</b>				
170-5100-683222-000-060-00-000-00-000	Interest Expense on Debt	142,000	142,000	142,000
<b>5200 - Fund Transfers</b>				
170-5200-693232-000-060-00-000-00-000	Building Fund Transfer	3,766,527	0	0
170-5200-693240-000-060-00-000-00-000	Sinking Fund Transfer	1,395,646	1,430,718	1,395,332
Total Capital Projects		\$5,349,391	\$4,186,975	\$1,559,607



# 3/4 Cent Sales Tax

Fund





**Terrebonne Parish School Board  
3/4 Cent Sales Tax Fund (1976)  
Fiscal Year 2014/2015**

	<b>2014/2015 Original Budget</b>
<hr/>	
<b>Revenues</b>	
Local - Sales Tax	\$19,564,027
- Interest	<u>67,000</u>
Total Revenues	19,631,027
 <b>Expenditures</b>	
Purchased Services	247,040
Supplies	3,139,115
Debt Service & Miscellaneous	<u>30,225</u>
Total Expenditures	3,416,380
 <b>Other Financing Sources (Uses)</b>	
Other Sources of Funds	0
Other Uses of Funds	<u>(15,707,630)</u>
Total Other Sources (Uses)	(15,707,630)
 Net Change in Fund Balance	 507,017
 <b>Fund Balance</b>	
Beginning	2,208,303
 Ending Fund Balance	
Restricted	
Instructional Programs	2,344,088
Committed	
Band Uniforms	<u>371,232</u>
Total Ending Fund Balance	<u>\$2,715,320</u>

**Terrebonne Parish School Board  
3/4 Cent Sales Tax Fund (1976)  
Fiscal Year 2014/2015**

	<b>2014/2015 Original Budget</b>
<b>Revenues</b>	
Local - Sales Tax	\$19,564,027
- Interest	<u>67,000</u>
Total Revenues	19,631,027
<b>Expenditures</b>	
Instruction	3,208,140
Support Services	<u>208,240</u>
Total Expenditures	3,416,380
<b>Other Financing Sources (Uses)</b>	
Other Sources of Funds	0
Other Uses of Funds	<u>(15,707,630)</u>
Total Other Sources (Uses)	(15,707,630)
Net Change in Fund Balance	507,017
<b>Fund Balance</b>	
Beginning	2,208,303
Ending Fund Balance	
Restricted	
Instructional Programs	2,344,088
Committed	
Band Uniforms	<u>371,232</u>
Total Ending Fund Balance	<u>\$2,715,320</u>

**Terrebonne Parish School Board**  
**3/4 Cent Sales Tax Fund (1976)**  
**Fiscal Year 2014/2015**

	<b>Actual</b> <b>2012/2013</b>	<b>Revised</b> <b>Budget</b> <b>2013/2014</b>	<b>Proposed</b> <b>Budget</b> <b>2014/2015</b>
<b>Revenues</b>			
Local - Sales Tax	\$18,696,067	\$19,564,027	\$19,564,027
- Interest	48,350	70,000	67,000
- Contributions & Donations	<u>3,234</u>	<u>0</u>	<u>0</u>
TOTAL	18,747,651	19,634,027	19,631,027
<b>Expenditures</b>			
Instruction	4,054,981	5,586,363	3,208,140
General Administration	<u>169,648</u>	<u>208,240</u>	<u>208,240</u>
TOTAL	4,224,629	5,794,603	3,416,380
<b>Other Financing Sources (Uses)</b>			
Other Sources of Funds	84,539	0	0
Other Uses of Funds	<u>(16,443,821)</u>	<u>(16,950,574)</u>	<u>(15,707,630)</u>
Total Other Sources (Uses)	<u>(16,359,282)</u>	<u>(16,950,574)</u>	<u>(15,707,630)</u>
Net Change in Fund Balance	(1,836,260)	(3,111,150)	507,017
<b>Fund Balance</b>			
Beginning	7,155,713	5,319,453	2,208,303
Ending Fund Balance			
Restricted			
Instructional Programs	5,008,221	1,867,071	2,344,088
Committed			
Band Uniforms	<u>311,232</u>	<u>341,232</u>	<u>371,232</u>
Total Ending Fund Balance	<u>\$5,319,453</u>	<u>\$2,208,303</u>	<u>\$2,715,320</u>

**TERREBONNE PARISH SCHOOL BOARD**  
**3/4 CENT SALES TAX FUND (1976)**  
**Fiscal Year 2014/2015**

	<u>50%</u> <b>Salaries &amp; Benefits</b>	<u>30%</u> <b>Plant Operation &amp; Maintenance</b>	<u>20%</u> <b>Instructional</b>	<u>Total</u>
<b>Revenues and Other Sources of Funds</b>				
Local - Sales Tax	\$9,782,014	\$5,869,208	\$3,912,805	\$19,564,027
Interest	<u>67,000</u>	<u>0</u>	<u>0</u>	<u>67,000</u>
Total	<u>9,849,014</u>	<u>5,869,208</u>	<u>3,912,805</u>	<u>19,631,027</u>
<b>Expenditures and Other Uses of Funds</b>				
Instructional Programs				
Instructional Expenditures	0	0	3,208,140	3,208,140
General Administration	<u>104,120</u>	<u>62,472</u>	<u>41,648</u>	<u>208,240</u>
Total	104,120	62,472	3,249,788	3,416,380
<b>Other Financing Sources (Uses)</b>				
Other Sources of Funds	0	0	0	0
Other Uses of Funds	<u>(9,744,894)</u>	<u>(5,806,736)</u>	<u>(156,000)</u>	<u>(15,707,630)</u>
Total Other Sources (Uses)	<u>(9,744,894)</u>	<u>(5,806,736)</u>	<u>(156,000)</u>	<u>(15,707,630)</u>
Net Change in Fund Balance	0	(0)	507,017	507,017
<b>Fund Balance</b>				
Beginning	0	0	2,208,303	2,208,303
Ending				
Restricted for Instructional Programs	0	0	2,344,088	2,344,088
Committed for Band Uniforms	<u>0</u>	<u>0</u>	<u>371,232</u>	<u>371,232</u>
Ending Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$2,715,320</u>	<u>\$2,715,320</u>

Terrebonne Parish School Board  
3/4 Cent Sales Tax Fund Budget  
Fiscal Year 2014/2015

**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 2014/2015

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 as per Call of the Election.

The Textbook Transfer to the Textbook 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 2014/2015

**Fund Balance**

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

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

**History of the 3/4 Cent Sales Tax**

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

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

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

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

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

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



Terrebonne Parish School Board  
 3/4 Cent Sales Tax Fund Budget  
 Current Year - Project 000  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>1100 - Regular Programs</b>				
190-1100-643018-000-000-00-000-00-000	Equipment Repair Service	\$1,379	\$1,400	\$500
190-1100-653038-000-000-00-000-00-000	Web Based Access Licenses	467,915	0	0
190-1100-655022-000-000-00-000-00-000	Printed Report Cards	6,316	7,000	7,000
190-1100-656005-000-000-00-000-00-000	Test/Evaluation Fee	11,887	100	100
190-1100-656401-000-000-00-000-00-000	Tuition-La Virtual School/SDE	2,700	7,000	7,000
190-1100-661005-000-000-00-000-00-000	Instructional Materials	44,194	75,000	75,000
190-1100-661005-000-000-00-150-00-000	Instructional Materials - Reading	43,429	50,000	50,000
190-1100-661005-000-000-00-190-00-000	Instructional Materials - Social Stud	2,325	20,000	20,000
190-1100-661005-000-000-00-220-00-000	Instructional Materials - Math	76,823	75,000	75,000
190-1100-661005-000-000-00-260-00-000	Instructional Materials - Science	45,353	30,000	30,000
190-1100-661005-000-000-00-468-00-000	Instructional Materials - Other	7,757	20,000	20,000
190-1100-661005-000-000-69-000-00-000	Instructional Materials - 504	1,320	10,000	10,000
190-1100-661005-000-000-75-000-00-000	Instructional Materials - Homebound	110	500	500
190-1100-661008-000-000-00-000-00-000	Instructional Materials-Unallocated	10,291	200,000	200,000
190-1100-661035-000-000-00-000-00-000	Computer Furniture	9,998	10,000	10,000
190-1100-661037-000-000-00-000-00-000	Classroom Furniture/Fixtures	106,855	100,000	100,000
190-1100-661037-005-000-00-930-00-000	Classroom Furniture/Fixtures	147,269	30,000	0
190-1100-661037-044-000-00-930-00-000	Classroom Furniture/Fixtures	0	150,000	10,000
190-1100-661040-000-000-00-000-00-000	Testing Materials	25,041	100,000	50,000
190-1100-681028-000-000-00-000-00-000	Dues and Fees	12,133	20,100	20,100
<b>1105 - Kindergarten</b>				
190-1105-661005-000-000-00-000-00-000	Instructional Materials	1,177	5,000	5,000
190-1105-661040-000-000-00-000-00-000	Testing Materials	0	1,000	1,000
190-1105-661041-000-000-00-000-00-000	Assessment Materials/Supplies	450	500	500
<b>1130 - Secondary (Grades 9-12)</b>				
190-1130-655001-000-000-00-000-00-000	Forms Printing	200	0	0
<b>1210 - Special Education</b>				
190-1210-661005-000-000-00-170-00-000	Instructional Materials	43,311	0	0
190-1210-661510-xxx-000-00-000-00-000	Supplies-Technology Related	56,013	0	0

Terrebonne Parish School Board  
3/4 Cent Sales Tax Fund Budget  
Current Year - Project 000  
Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>1220 - Gifted and Talented</b>				
190-1220-653038-000-000-00-000-00-000	Web Based Access Licenses	17,295	0	0
190-1220-661005-000-000-00-000-00-000	Instructional Materials	2,840	16,250	16,250
<b>1300 - Career &amp; Technical Education Programs</b>				
190-1300-643018-000-000-00-000-00-000	Equipment Repair Service	260	1,000	500
190-1300-643018-040-000-00-000-00-000	Equipment Repair Service	1,420	3,000	2,500
190-1300-644234-040-000-00-000-00-000	Equipment Rental	10,093	10,000	10,000
190-1300-661005-040-000-00-000-00-000	Instructional Materials	10,568	10,000	10,000
190-1300-661020-040-000-00-000-00-000	Vocational Supplies	6,017	5,000	5,000
190-1300-661021-040-000-00-000-00-000	Career/Tech Building Materials	8,386	10,000	10,000
190-1300-681028-040-000-00-000-00-000	Dues and Fees	0	3,600	3,600
<b>1410 - Co-Curricular Activities</b>				
190-1410-655001-000-000-00-000-00-000	Forms Printing	203	200	200
190-1410-661011-000-000-00-000-00-000	Instrumental Music Supplies	8,496	0	0
190-1410-661011-002-000-00-000-00-000	Instrumental Music Supplies	0	194	194
190-1410-661011-006-000-00-000-00-000	Instrumental Music Supplies	580	757	757
190-1410-661011-007-000-00-000-00-000	Instrumental Music Supplies	1,010	803	803
190-1410-661011-008-000-00-000-00-000	Instrumental Music Supplies	497	631	631
190-1410-661011-009-000-00-000-00-000	Instrumental Music Supplies	528	218	218
190-1410-661011-014-000-00-000-00-000	Instrumental Music Supplies	745	803	803
190-1410-661011-016-000-00-000-00-000	Instrumental Music Supplies	0	218	218
190-1410-661011-017-000-00-000-00-000	Instrumental Music Supplies	294	264	264
190-1410-661011-018-000-00-000-00-000	Instrumental Music Supplies	489	0	0
190-1410-661011-021-000-00-000-00-000	Instrumental Music Supplies	0	195	195
190-1410-661011-022-000-00-000-00-000	Instrumental Music Supplies	0	172	172
190-1410-661011-023-000-00-000-00-000	Instrumental Music Supplies	0	642	642
190-1410-661011-026-000-00-000-00-000	Instrumental Music Supplies	651	803	803
190-1410-661011-027-000-00-000-00-000	Instrumental Music Supplies	1,327	2,007	2,007
190-1410-661011-029-000-00-000-00-000	Instrumental Music Supplies	0	791	791
190-1410-661011-035-000-00-000-00-000	Instrumental Music Supplies	269	310	310
190-1410-661011-039-000-00-000-00-000	Instrumental Music Supplies	592	596	596

Terrebonne Parish School Board  
 3/4 Cent Sales Tax Fund Budget  
 Current Year - Project 000  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
190-1410-661011-044-000-00-000-00-000	Instrumental Music Supplies	394	0	0
190-1410-661011-070-000-00-000-00-000	Instrumental Music Supplies	0	596	596
<b>1460 - After School Programs</b>				
190-1460-661005-000-000-00-720-00-000	Instructional Materials	23,352	51,000	51,000
<b>1470 - Summer School Programs</b>				
190-1470-661005-000-000-00-740-00-000	Instructional Materials	14,691	80,000	80,000
<b>2120 - Guidance Services</b>				
190-2120-661049-000-000-00-000-00-000	Guidance Materials	4,832	6,700	6,700
<b>2310 - Board of Education Services</b>				
190-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fee	158,634	195,640	195,640
190-2310-633310-000-000-00-000-00-000	Financial Audit Fees	3,300	4,900	4,900
190-2310-634058-000-000-21-000-00-000	Cash Management Fees	7,714	7,700	7,700
<b>2400 - School Administration</b>				
190-2400-661510-000-000-00-000-00-000	Supplies-Technology Related	16,470	0	0
190-2400-681028-000-000-00-000-00-000	Dues and Fees	6,525	6,525	6,525
<b>5200 - Fund Transfers</b>				
190-5200-693201-000-000-00-000-00-000	Salary & Benefit Transfer	9,311,559	9,677,894	9,744,894
190-5200-693211-000-000-00-000-00-000	Plant Oper,Maint, A/C Transfer	5,557,926	5,806,737	5,806,736
190-5200-693215-000-000-00-000-00-000	Interest Income Transfer	63,081	70,000	67,000
190-5200-693222-000-000-00-000-00-000	Library Materials Transfer	88,640	89,085	89,000
190-5200-693225-000-000-00-000-00-000	Textbook Transfer	1,422,615	1,306,858	0
	Total Project 000	\$17,876,539	\$18,284,689	\$16,819,845

Terrebonne Parish School Board  
 3/4 Cent Sales Tax Fund Budget  
 Technology - Project 030  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>1100 - Regular Programs</b>				
190-1100-634004-000-030-00-000-00-000	Installation/Support Fees	\$0	\$4,000	\$0
190-1100-643018-000-030-00-000-00-000	Equipment Repair Service	2,201	0	0
190-1100-653038-000-030-00-000-00-000	Web Based Access Licenses	330,748	983,614	0
190-1100-661510-000-030-00-000-00-000	Supplies-Technology Related	552,179	1,204,000	1,030,000
190-1100-661510-001-030-00-000-00-000	Supplies-Technology Related	17,177	17,353	16,500
190-1100-661510-002-030-00-000-00-000	Supplies-Technology Related	3,449	4,230	3,820
190-1100-661510-003-030-00-000-00-000	Supplies-Technology Related	1,370	0	0
190-1100-661510-004-030-00-000-00-000	Supplies-Technology Related	9,735	10,289	10,080
190-1100-661510-005-030-00-000-00-000	Supplies-Technology Related	19,509	30,459	28,740
190-1100-661510-005-030-00-930-00-000	Supplies-Technology Related	293,566	21,000	
190-1100-661510-006-030-00-000-00-000	Supplies-Technology Related	13,798	13,903	12,580
190-1100-661510-007-030-00-000-00-000	Supplies-Technology Related	10,139	8,083	7,820
190-1100-661510-008-030-00-000-00-000	Supplies-Technology Related	15,907	15,178	15,500
190-1100-661510-009-030-00-000-00-000	Supplies-Technology Related	3,330	7,461	7,100
190-1100-661510-010-030-00-000-00-000	Supplies-Technology Related	4,054	0	0
190-1100-661510-011-030-00-000-00-000	Supplies-Technology Related	7,186	7,284	6,920
190-1100-661510-013-030-00-000-00-000	Supplies-Technology Related	19,705	18,904	18,820
190-1100-661510-014-030-00-000-00-000	Supplies-Technology Related	10,746	8,377	7,340
190-1100-661510-015-030-00-000-00-000	Supplies-Technology Related	19,760	16,240	15,380
190-1100-661510-016-030-00-000-00-000	Supplies-Technology Related	3,809	4,539	4,860
190-1100-661510-017-030-00-000-00-000	Supplies-Technology Related	13,875	12,045	12,580
190-1100-661510-018-030-00-000-00-000	Supplies-Technology Related	3,702	0	0
190-1100-661510-019-030-00-000-00-000	Supplies-Technology Related	5,371	6,064	5,380
190-1100-661510-020-030-00-000-00-000	Supplies-Technology Related	20,728	22,916	21,660
190-1100-661510-021-030-00-000-00-000	Supplies-Technology Related	7,131	7,410	7,360
190-1100-661510-022-030-00-000-00-000	Supplies-Technology Related	4,041	6,098	7,120
190-1100-661510-023-030-00-000-00-000	Supplies-Technology Related	22,826	11,215	14,160
190-1100-661510-025-030-00-000-00-000	Supplies-Technology Related	4,765	5,400	5,260
190-1100-661510-026-030-00-000-00-000	Supplies-Technology Related	11,294	11,448	11,760
190-1100-661510-027-030-00-000-00-000	Supplies-Technology Related	17,614	19,061	19,800
190-1100-661510-028-030-00-000-00-000	Supplies-Technology Related	8,631	9,092	9,700
190-1100-661510-029-030-00-000-00-000	Supplies-Technology Related	17,000	14,105	14,540
190-1100-661510-030-030-00-000-00-000	Supplies-Technology Related	3,360	3,141	3,620

Terrebonne Parish School Board  
 3/4 Cent Sales Tax Fund Budget  
 Technology - Project 030  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
190-1100-661510-033-030-00-000-00-000	Supplies-Technology Related	13,506	13,263	12,240
190-1100-661510-034-030-00-000-00-000	Supplies-Technology Related	22,497	20,771	20,760
190-1100-661510-035-030-00-000-00-000	Supplies-Technology Related	16,217	10,592	9,500
190-1100-661510-036-030-00-000-00-000	Supplies-Technology Related	20,778	19,720	18,980
190-1100-661510-038-030-00-000-00-000	Supplies-Technology Related	9,517	11,605	11,640
190-1100-661510-039-030-00-000-00-000	Supplies-Technology Related	6,669	6,682	5,900
190-1100-661510-041-030-00-000-00-000	Supplies-Technology Related	4,630	0	0
190-1100-661510-044-030-00-000-00-000	Supplies-Technology Related	4,757	5,023	5,220
190-1100-661510-044-030-00-930-00-000	Supplies-Technology Related	0	400,000	0
190-1100-673410-000-030-00-000-00-000	Technology Hardware Equipment	74,995	0	0
190-1100-673410-005-030-00-930-00-000	Technology Hardware Equipment	73,422	0	0
<b>1210 - Special Education</b>				
190-1210-661510-xxx-030-00-000-00-000	Supplies-Technology Related	2,000	5,102	2,000
<b>1220 - Gifted And Talented</b>				
190-1220-653038-000-030-00-000-00-000	Web Based Access Licenses	0	36,700	0
<b>1300 - Career And Technical Education</b>				
190-1300-661510-040-030-00-000-00-000	Supplies-Technology Related	3,602	12,698	6,000
<b>1480 - Alternative Programs</b>				
190-1480-653038-000-030-00-000-00-000	Web Based Access Licenses	10,945	0	0
190-1480-653038-012-030-00-000-00-000	Web Based Access Licenses	1,912	0	0
190-1480-661510-012-030-00-000-00-000	Supplies-Technology Related	392	1,715	2,000
<b>2130 - Health Services</b>				
190-2130-661510-000-030-00-000-00-000	Supplies-Technology Related	10,068	0	0
<b>2252 - School Library/Media Services</b>				
190-2252-634019-000-030-00-000-00-000	Application Software Maintenance	0	41,494	0
	Total Project 030	\$1,754,613	\$3,088,273	\$1,412,640

Terrebonne Parish School Board  
 3/4 Cent Sales Tax Fund Budget  
 School Allotment - Project 750  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>1100 - Regular Programs</b>				
190-1100-644230-001-750-00-000-00-000	Copy Equipment Rental-ACD	\$12,191	\$0	\$0
190-1100-644230-002-750-00-000-00-000	Copy Equipment Rental-BBS	3,849	0	0
190-1100-644230-003-750-00-000-00-000	Copy Equipment Rental-BOU	2,235	0	0
190-1100-644230-004-750-00-000-00-000	Copy Equipment Rental-BRG	10,595	0	0
190-1100-644230-005-750-00-000-00-000	Copy Equipment Rental-HLB	19,948	0	0
190-1100-644230-007-750-00-000-00-000	Copy Equipment Rental-CMS	13,511	0	0
190-1100-644230-008-750-00-000-00-000	Copy Equipment Rental-CBB	20,211	0	0
190-1100-644230-009-750-00-000-00-000	Copy Equipment Rental-DES	4,000	0	0
190-1100-644230-011-750-00-000-00-000	Copy Equipment Rental-EHS	6,194	0	0
190-1100-644230-012-750-00-000-00-000	Copy Equipment Rental-ESS	1,555	0	0
190-1100-644230-013-750-00-000-00-000	Copy Equipment Rental-EMHS	23,989	0	0
190-1100-644230-014-750-00-000-00-000	Copy Equipment Rental-ELY	10,512	0	0
190-1100-644230-015-750-00-000-00-000	Copy Equipment Rental-EVG	19,197	0	0
190-1100-644230-016-750-00-000-00-000	Copy Equipment Rental-GIB	4,263	0	0
190-1100-644230-017-750-00-000-00-000	Copy Equipment Rental-GCE	12,817	0	0
190-1100-644230-018-750-00-000-00-000	Copy Equipment Rental-GMS	5,013	0	0
190-1100-644230-019-750-00-000-00-000	Copy Equipment Rental-HON	7,177	0	0
190-1100-644230-020-750-00-000-00-000	Copy Equipment Rental-HJH	27,934	0	0
190-1100-644230-021-750-00-000-00-000	Copy Equipment Rental-LAC	8,430	0	0
190-1100-644230-022-750-00-000-00-000	Copy Equipment Rental-LEG	2,555	0	0
190-1100-644230-025-750-00-000-00-000	Copy Equipment Rental-MES	3,592	0	0
190-1100-644230-026-750-00-000-00-000	Copy Equipment Rental-MMS	12,865	0	0
190-1100-644230-027-750-00-000-00-000	Copy Equipment Rental-MUL	24,571	0	0
190-1100-644230-028-750-00-000-00-000	Copy Equipment Rental-OAK	13,428	0	0
190-1100-644230-029-750-00-000-00-000	Copy Equipment Rental-OKS	15,171	0	0
190-1100-644230-030-750-00-000-00-000	Copy Equipment Rental-PAC	3,782	0	0
190-1100-644230-032-750-00-000-00-000	Copy Equipment Rental-SEC	955	0	0
190-1100-644230-033-750-00-000-00-000	Copy Equipment Rental-SCH	11,853	0	0
190-1100-644230-034-750-00-000-00-000	Copy Equipment Rental-STHS	18,773	0	0
190-1100-644230-035-750-00-000-00-000	Copy Equipment Rental-SDN	6,674	0	0
190-1100-644230-036-750-00-000-00-000	Copy Equipment Rental-THS	20,162	0	0
190-1100-644230-038-750-00-000-00-000	Copy Equipment Rental-ULC	13,932	0	0



Terrebonne Parish School Board  
3/4 Cent Sales Tax Fund Budget  
School Allotment - Project 750  
Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
190-1100-644230-039-750-00-000-00-000	Copy Equipment Rental-VES	6,541	0	0
190-1100-644230-041-750-00-000-00-000	Copy Equipment Rental-WPS	5,891	0	0
190-1100-644230-044-750-00-000-00-000	Copy Equipment Rental-GCM	8,872	0	0
190-1100-661005-001-750-00-000-00-000	Instructional Materials-ACD	\$19,103	\$45,782	\$33,000
190-1100-661005-002-750-00-000-00-000	Instructional Materials-BBS	7,759	18,837	7,640
190-1100-661005-003-750-00-000-00-000	Instructional Materials-BOU	3,321	0	0
190-1100-661005-004-750-00-000-00-000	Instructional Materials-BRG	12,828	19,573	20,160
190-1100-661005-005-750-00-000-00-000	Instructional Materials-HLB	29,144	73,082	64,665
190-1100-661005-006-750-00-000-00-000	Instructional Materials-BRD	35,016	33,684	25,160
190-1100-661005-007-750-00-000-00-000	Instructional Materials-CMS	297	20,754	15,640
190-1100-661005-008-750-00-000-00-000	Instructional Materials-CBB	11,279	31,713	31,000
190-1100-661005-009-750-00-000-00-000	Instructional Materials-DES	2,562	45,374	14,200
190-1100-661005-010-750-00-000-00-000	Instructional Materials-DMS	13,124	0	0
190-1100-661005-011-750-00-000-00-000	Instructional Materials-EHS	6,158	26,330	13,840
190-1100-661005-013-750-00-000-00-000	Instructional Materials-EMHS	9,497	39,311	42,345
190-1100-661005-014-750-00-000-00-000	Instructional Materials-ELY	2,565	18,236	14,680
190-1100-661005-015-750-00-000-00-000	Instructional Materials-EVG	34,147	42,412	34,605
190-1100-661005-016-750-00-000-00-000	Instructional Materials-GIB	5,396	19,166	9,720
190-1100-661005-017-750-00-000-00-000	Instructional Materials-GCE	8,103	52,817	25,160
190-1100-661005-018-750-00-000-00-000	Instructional Materials-GMS	8,363	0	0
190-1100-661005-019-750-00-000-00-000	Instructional Materials-HON	10,533	16,165	10,760
190-1100-661005-020-750-00-000-00-000	Instructional Materials-HJH	28,679	40,777	48,735
190-1100-661005-021-750-00-000-00-000	Instructional Materials-LAC	18,135	9,782	14,720
190-1100-661005-022-750-00-000-00-000	Instructional Materials-LEG	6,804	23,201	14,240
190-1100-661005-023-750-00-000-00-000	Instructional Materials-LIS	14,081	36,774	28,320
190-1100-661005-025-750-00-000-00-000	Instructional Materials-MES	6,722	12,255	10,520
190-1100-661005-026-750-00-000-00-000	Instructional Materials-MMS	8,159	29,853	23,520
190-1100-661005-027-750-00-000-00-000	Instructional Materials-MUL	27,138	35,131	39,600
190-1100-661005-028-750-00-000-00-000	Instructional Materials-OAK	9,626	13,946	19,400
190-1100-661005-029-750-00-000-00-000	Instructional Materials-OKS	18,464	33,698	29,080
190-1100-661005-030-750-00-000-00-000	Instructional Materials-PAC	9,168	9,216	7,240
190-1100-661005-033-750-00-000-00-000	Instructional Materials-SCH	25,838	53,883	24,480
190-1100-661005-034-750-00-000-00-000	Instructional Materials-STHS	27,741	92,045	46,710

Terrebonne Parish School Board  
 3/4 Cent Sales Tax Fund Budget  
 School Allotment - Project 750  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
190-1100-661005-035-750-00-000-00-000	Instructional Materials-SDN	6,470	18,163	19,000
190-1100-661005-036-750-00-000-00-000	Instructional Materials-THS	34,228	41,928	42,705
190-1100-661005-038-750-00-000-00-000	Instructional Materials-ULC	7,462	47,196	23,280
190-1100-661005-039-750-00-000-00-000	Instructional Materials-VES	5,382	16,725	11,800
190-1100-661005-041-750-00-000-00-000	Instructional Materials-WPS	5,971	0	0
190-1100-661005-044-750-00-000-00-000	Instructional Materials-GCM	6,264	9,747	10,440
190-1100-661510-005-750-00-000-00-000	Supplies-Technology Related	5,416	0	0
190-1100-661510-022-750-00-000-00-000	Supplies-Technology Related	2,571	0	0
190-1100-661510-034-750-00-000-00-000	Supplies-Technology Related	670	0	0
190-1100-661510-036-750-00-000-00-000	Supplies-Technology Related	5,108	0	0
190-1100-661510-044-750-00-000-00-000	Supplies-Technology Related	1,493	0	0
<b>1200 - Special Education</b>				
190-1210-661005-032-750-00-000-00-000	Instructional Materials-SEC	4,154	9,704	4,000
<b>1300 - Career &amp; Technical Education Programs</b>				
190-1300-644230-040-750-00-000-00-000	Copy Equipment Rental-CTHS	2,864	0	0
190-1300-661005-040-750-00-000-00-000	Instructional Materials-CTHS	18,610	16,646	12,000
<b>1480 - Alternative Programs</b>				
190-1480-661005-012-750-00-000-00-000	Instructional Materials-ESS	4,786	8,853	6,000
	Total Project 750	\$914,437	\$1,062,757	\$798,365

Terrebonne Parish School Board  
3/4 Cent Sales Tax Budget  
Parish Allotment - Project 770  
Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>1300 - Career &amp; Technical Education Programs</b>				
190-1300-661010-005-770-00-000-00-000	Vocational Arts Supplies	\$1,789	\$2,378	\$870
190-1300-661010-013-770-00-000-00-000	Vocational Arts Supplies	1,542	1,695	1,090
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	5,550	1,255
190-1300-661010-036-770-00-000-00-000	Vocational Arts Supplies	3,029	7,504	1,935
190-1300-661013-005-770-00-000-00-000	Industrial Arts Supplies	997	515	0
190-1300-661013-013-770-00-000-00-000	Industrial Arts Supplies	0	0	0
190-1300-661013-015-770-00-000-00-000	Industrial Arts Supplies	501	707	0
190-1300-661013-034-770-00-000-00-000	Industrial Arts Supplies	0	0	0
190-1300-661014-005-770-00-000-00-000	Home Economics Supplies	2,921	490	370
190-1300-661014-013-770-00-000-00-000	Home Economics Supplies	1,062	3,040	715
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	0	1,654	745
190-1300-661014-034-770-00-000-00-000	Home Economics Supplies	1,280	2,382	475
190-1300-661014-036-770-00-000-00-000	Home Economics Supplies	511	3,692	420
190-1300-661014-040-770-00-000-00-000	Home Economics Supplies	372	660	660
190-1300-661015-005-770-00-000-00-000	Business Class Supplies	3,038	2,423	2,455
190-1300-661015-013-770-00-000-00-000	Business Class Supplies	0	2,231	2,040
190-1300-661015-015-770-00-000-00-000	Business Class Supplies	2,274	1,651	0
190-1300-661015-020-770-00-000-00-000	Business Class Supplies	488	1,693	710
190-1300-661015-034-770-00-000-00-000	Business Class Supplies	2,703	2,194	2,785
190-1300-661015-036-770-00-000-00-000	Business Class Supplies	233	5,683	1,795
<b>1410 - Co-Curricular Activities</b>				
190-1410-643018-005-770-00-000-00-000	Equipment Repair Service	0	6,716	1,500
190-1410-643018-013-770-00-000-00-000	Equipment Repair Service	0	6,252	1,500
190-1410-643018-015-770-00-000-00-000	Equipment Repair Service	1,150	3,725	1,000
190-1410-643018-020-770-00-000-00-000	Equipment Repair Service	0	6,795	1,000
190-1410-643018-028-770-00-000-00-000	Equipment Repair Service	0	4,479	1,000
190-1410-643018-034-770-00-000-00-000	Equipment Repair Service	2,155	1,297	1,500
190-1410-643018-036-770-00-000-00-000	Equipment Repair Service	3,592	1,868	1,500
190-1410-643018-044-770-00-000-00-000	Equipment Repair Service	0	1,000	1,000

Terrebonne Parish School Board  
3/4 Cent Sales Tax Budget  
Parish Allotment - Project 770  
Fiscal Year 2014/2015

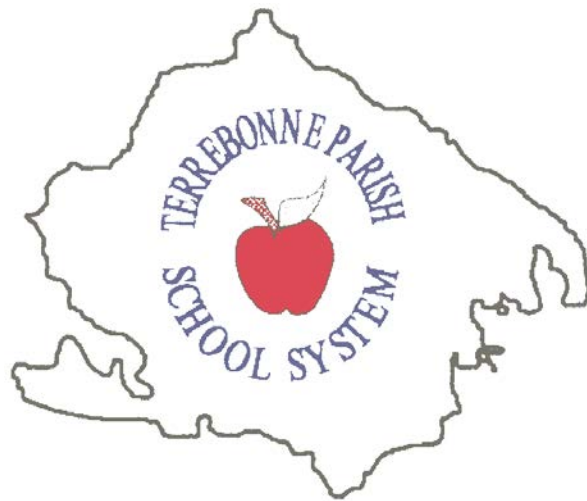
Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
190-1410-643018-070-770-00-000-00-000	Equipment Repair Service	0	1,000	1,000
190-1410-661011-005-770-00-000-00-000	Instrumental Music Supplies	766	4,765	1,050
190-1410-661011-013-770-00-000-00-000	Instrumental Music Supplies	0	3,605	760
190-1410-661011-015-770-00-000-00-000	Instrumental Music Supplies	0	3,989	650
190-1410-661011-020-770-00-000-00-000	Instrumental Music Supplies	1,821	3,445	645
190-1410-661011-028-770-00-000-00-000	Instrumental Music Supplies	276	984	420
190-1410-661011-034-770-00-000-00-000	Instrumental Music Supplies	0	1,630	1,320
190-1410-661011-036-770-00-000-00-000	Instrumental Music Supplies	0	3,586	1,150
190-1410-661011-044-770-00-000-00-000	Instrumental Music Supplies	0	175	225
190-1410-661011-070-770-00-000-00-000	Instrumental Music Supplies	2,609	2,404	1,010
190-1410-661012-005-770-00-000-00-000	Vocal Music Supplies	270	4,998	510
190-1410-661012-013-770-00-000-00-000	Vocal Music Supplies	587	688	0
190-1410-661012-015-770-00-000-00-000	Vocal Music Supplies	11	247	0
190-1410-661012-020-770-00-000-00-000	Vocal Music Supplies	0	1,993	110
190-1410-661012-034-770-00-000-00-000	Vocal Music Supplies	0	1,926	250
190-1410-661012-036-770-00-000-00-000	Vocal Music Supplies	568	514	240
<b>2252 - School Library/Media Services</b>				
190-2252-661028-001-770-00-000-00-000	Library Materials & Supplies	473	0	0
190-2252-661028-005-770-00-000-00-000	Library Materials & Supplies	1,198	0	0
190-2252-661028-011-770-00-000-00-000	Library Materials & Supplies	434	0	0
190-2252-661028-014-770-00-000-00-000	Library Materials & Supplies	1,186	0	0
190-2252-661028-023-770-00-000-00-000	Library Materials & Supplies	851	0	0
190-2252-661028-028-770-00-000-00-000	Library Materials & Supplies	71	0	0
190-2252-661028-039-770-00-000-00-000	Library Materials & Supplies	131	0	0
190-2252-664425-001-770-00-000-00-000	Periodicals & Magazines	220	1,280	700
190-2252-664425-002-770-00-000-00-000	Periodicals & Magazines	0	3,130	700
190-2252-664425-004-770-00-000-00-000	Periodicals & Magazines	455	1,923	700
190-2252-664425-005-770-00-000-00-000	Periodicals & Magazines	384	1,092	1,000
190-2252-664425-006-770-00-000-00-000	Periodicals & Magazines	486	1,075	700
190-2252-664425-007-770-00-000-00-000	Periodicals & Magazines	718	2,121	700
190-2252-664425-008-770-00-000-00-000	Periodicals & Magazines	836	720	700
190-2252-664425-009-770-00-000-00-000	Periodicals & Magazines	504	2,108	700



Terrebonne Parish School Board  
 3/4 Cent Sales Tax Budget  
 Band Instrument Allotment - Project 780  
 Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>1410 - Co-Curricular Activities</b>				
190-1410-661011-005-780-00-000-00-000	Instrumental Music Supplies	\$0	\$25,000	\$5,000
190-1410-661011-013-780-00-000-00-000	Instrumental Music Supplies	4,981	6,047	5,000
190-1410-661011-015-780-00-000-00-000	Instrumental Music Supplies	0	10,500	2,500
190-1410-661011-020-780-00-000-00-000	Instrumental Music Supplies	0	11,031	2,500
190-1410-661011-021-780-00-000-00-000	Instrumental Music Supplies	0	6,000	1,500
190-1410-661011-026-780-00-000-00-000	Instrumental Music Supplies	0	6,000	1,500
190-1410-661011-028-780-00-000-00-000	Instrumental Music Supplies	3,294	2,175	1,500
190-1410-661011-034-780-00-000-00-000	Instrumental Music Supplies	4,585	5,528	5,000
190-1410-661011-036-780-00-000-00-000	Instrumental Music Supplies	5,000	5,459	5,000
190-1410-661011-044-780-00-000-00-000	Instrumental Music Supplies	1,286	1,779	1,500
Total Project 780		\$19,146	\$79,519	\$31,000

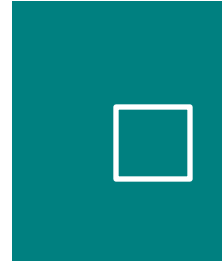






# Special Revenue

Funds





**Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015**

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**2014/2015  
Original  
Budget**

**Revenues**

Local Sources	\$462,203
State Sources	3,096,056
Federal Sources	<u>16,698,313</u>
Total Revenues	20,256,572

**Expenditures**

Salaries	10,799,237
Employee Benefits	5,882,735
Purchased Services	1,470,676
Supplies	4,086,948
Property	0
Debt Service & Miscellaneous	<u>136,284</u>
Total Expenditures	22,375,880

**Other Financing Sources (Uses)**

Other Sources of Funds	2,089,000
Other Uses of Funds	<u>1,041,208</u>
Total Other Sources (Uses)	1,047,792

Net Change in Fund Balance (1,071,516)

**Fund Balance**

Beginning	1,091,166
Ending Fund Balance, Assigned	<u>\$19,650</u>

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**Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015**

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	<b>2014/2015 Original Budget</b>
<b>Revenues</b>	
Local Sources	\$462,203
State Sources	3,096,056
Federal Sources	<u>16,698,313</u>
Total Revenues	20,256,572
<b>Expenditures</b>	
Instruction	14,383,146
Support Services	<u>7,992,734</u>
Total Expenditures	22,375,880
<b>Other Financing Sources (Uses)</b>	
Other Sources of Funds	2,089,000
Other Uses of Funds	<u>1,041,208</u>
Total Other Sources (Uses)	1,047,792
Net Change in Fund Balance	(1,071,516)
<b>Fund Balance</b>	
Beginning Fund Balance	1,091,166
Ending Fund Balance, Assigned	<u>\$19,650</u>

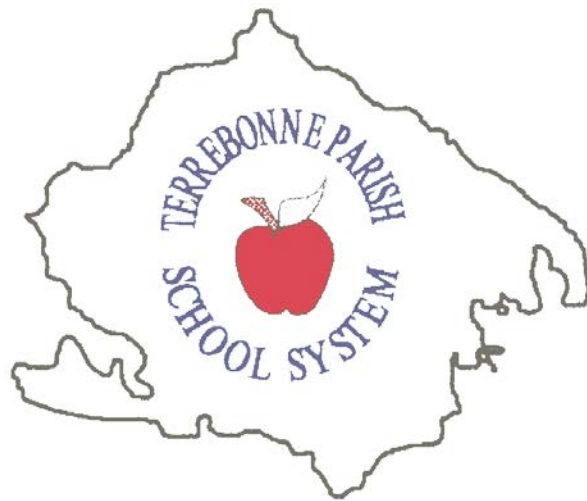
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**Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015**

	<b>2012/2013</b>	<b>2013/2014</b>	<b>2014/2015</b>
	<b><u>Actual</u></b>	<b><u>Revised</u></b>	<b><u>Original</u></b>
		<b><u>Budget</u></b>	<b><u>Budget</u></b>
<b>Revenues</b>			
Local Revenues	\$626,728	\$427,355	\$462,203
State Revenues	1,251,956	3,096,056	3,096,056
Federal Revenues	<u>20,480,764</u>	<u>20,178,734</u>	<u>16,698,313</u>
Total Revenues	22,359,448	23,702,145	20,256,572
<b>Expenditures</b>			
Regular Programs	3,499,333	2,494,962	4,189,819
Special Education Programs	639,702	701,842	403,474
Career & Technical Programs	222,178	142,488	142,444
Other Instructional Programs	1,199,454	837,140	783,250
Special Programs	9,451,742	9,250,725	8,417,743
Adult Education Programs	458,665	573,646	446,416
Pupil Support Services	2,607,960	2,763,073	2,685,196
Instructional Support Services	4,917,495	6,038,201	4,466,406
General Administration	3,931	8,421	7,721
School Administration	167,433	60,716	6,630
Business Services	0	0	0
Maintenance of Plant	30,291	76,845	1,600
Student Transportation Services	616,693	918,079	824,761
Central Services	1,505	420	420
Food Services Operations	<u>500</u>	<u>0</u>	<u>0</u>
Total Expenditures	23,816,882	23,866,558	22,375,880
<b>Other Financing Sources (Uses)</b>			
Other Sources of Funds	1,511,255	1,395,943	2,089,000
Other Uses of Funds	<u>958,677</u>	<u>1,242,266</u>	<u>1,041,208</u>
Total Other Sources (Uses)	552,578	153,677	1,047,792
Net Change in Fund Balance	(904,856)	(10,736)	(1,071,516)
Beginning Fund Balance	2,006,758	1,101,902	1,091,166
Ending Fund Balance, Assigned	<u>\$1,101,902</u>	<u>\$1,091,166</u>	<u>\$19,650</u>

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

FUND NAME	FUND NUMBER	REVENUES & OTHER SOURCES	EXPENDITURES & OTHER USES	BEGINNING BALANCE 7/1/14	ENDING BALANCE 6/30/15
<b>LOCAL AND STATE:</b>					
Child Care Program	470	461,203	461,203	0	0
Education Excellence	510	350,000	421,516	91,166	19,650
LA 4 State Fund	550	2,170,213	2,170,213	0	0
LQEA 8(g) Preschool Student Enhancement	630	197,706	197,706	0	0
Special Education Act 34/35	660	74,650	74,650	0	0
State Adult Education	680	206,438	206,438	0	0
Library Allotment	730	89,000	89,000	0	0
Textbooks and Materials	740	2,098,049	3,098,049	1,000,000	0
<b>TOTAL LOCAL AND STATE FUNDS</b>	<b>8</b>	<b>\$5,647,259</b>	<b>\$6,718,775</b>	<b>\$1,091,166</b>	<b>\$19,650</b>
<b>FEDERAL FUNDS:</b>					
NCLB Title I - SRCL Fund	210	1,154,900	1,154,900	0	0
NCLB Title I	220	6,029,593	6,029,593	0	0
NCLB Title I - Migrant Education	230	150,633	150,633	0	0
DHHS-TANF	240	2,225,447	2,225,447	0	0
ARRA-Race to the Top	261	15,887	15,887	0	0
NCLB Title III	310	129,051	129,051	0	0
NCLB Title IV	320	110,500	110,500	0	0
NCLB FIE Earmark Fund	330	397,386	397,386	0	0
NCLB Title II	370	1,165,900	1,165,900	0	0
NCLB Title VII	410	394,949	394,949	0	0
Federal Adult Education	490	312,198	312,198	0	0
NCLB Title X	560	86,894	86,894	0	0
Federal Vocational Education	590	208,598	208,598	0	0
Special Education PL101-476 IDEA Part B	750	4,202,324	4,202,324	0	0
Special Education PL101-476 IDEA Pre-School	760	114,053	114,053	0	0
<b>TOTAL FEDERAL FUNDS</b>	<b>15</b>	<b>\$16,698,313</b>	<b>\$16,698,313</b>	<b>\$0</b>	<b>\$0</b>
<b>GRAND TOTAL SPECIAL REVENUE FUNDS</b>					
	<b>23</b>	<b>\$22,345,572</b>	<b>\$23,417,088</b>	<b>\$1,091,166</b>	<b>\$19,650</b>



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

**NCLB Title 1  
Striving Readers Comprehensive Literacy**

The purpose of the Striving Readers Comprehensive Literacy grant funds is to increase literacy skills including pre-literacy skills, reading and writing for disadvantaged children from birth through grade 12. Funds will be used to create sustainable systems that support implementation of Common Core State Standards and focus on: (1) School Leader and Teacher Learning Targets; (2) Assessment and Curriculum; (3) School and Teacher Collaboration; and (4) Compass Observation and Feedback.

Projected revenues and expenditures for the 2014/2015 fiscal year are estimated at \$1,154,900.

**Personnel Roster**

<b>Position</b>	<b>Budget 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Increase (Decrease)</b>
<b>Project Director</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Data Specialist</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Literacy Integration Specialist</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>Literacy Interventionist</b>	<b>7</b>	<b>7</b>	<b>0</b>
<b>Total Positions</b>	<b>13</b>	<b>13</b>	<b>0</b>



Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title I - Striving Readers Comprehensive Literacy  
Fiscal Year 2014/2015

**# 210**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
210-0000-545410-000-610-00-000-00-000	Title I, Grants to LEAs - SRCL	\$0	\$191,579	\$167,528
210-0000-545410-000-610-00-001-00-000	Title I, Grants to LEAs - Prior Year	0	33,487	0
210-0000-545410-000-620-00-000-00-000	Title I, Grants to LEAs - SRCL	0	498,600	474,549
210-0000-545410-000-620-00-001-00-000	Title I, Grants to LEAs - Prior Year	0	101,576	0
210-0000-545410-000-630-00-000-00-000	Title I, Grants to LEAs - SRCL	0	249,300	225,249
210-0000-545410-000-630-00-001-00-000	Title I, Grants to LEAs - Prior Year	0	50,788	0
210-0000-545410-000-640-00-000-00-000	Title I, Grants to LEAs - SRCL	0	311,625	287,574
210-0000-545410-000-640-00-001-00-000	Title I, Grants to LEAs - Prior Year	0	63,485	0
	Total Revenues	\$0	\$1,500,440	\$1,154,900
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
<b>610 - Birth - Age 5</b>				
210-1510-653038-xxx-610-05-000-11-000	Web Base Access Licenses	0	\$1,886	\$1,886
210-1510-661005-011-610-06-000-11-000	Instructional Materials	0	63,699	63,699
210-2214-611363-062-610-01-000-41-000	Coordinator-Special Area	0	9,541	9,561
210-2214-658201-000-610-05-000-41-000	Travel - Employee	0	504	504
210-2220-611356-011-610-01-000-23-000	Integration Specialist	0	11,402	11,392
210-2220-611358-062-610-01-000-23-000	Data Specialist	0	4,807	4,757
210-2220-658201-000-610-05-000-23-000	Travel - Employee	0	599	599
210-2234-612301-011-610-01-000-23-000	Substitute Teacher	0	1,050	0
210-2234-615052-011-610-01-000-23-000	Stipend-In-service Participant	0	2,250	0
210-2234-632012-011-610-03-000-23-000	Consultant Services	0	60,244	42,002
210-2234-658201-xxx-610-05-000-23-000	Travel - Employee	0	7,988	7,988
210-2234-658253-xxx-610-05-000-23-000	Travel-Out/Of/State	0	600	600
210-xxxx-621000-xxx-610-02-000-xx-000	Group Insurance Expense	0	6,249	5,899
210-xxxx-622000-xxx-610-02-000-xx-000	FICA	0	65	0
210-xxxx-622500-xxx-610-02-000-xx-000	Medicare Part A Expense	0	421	371
210-xxxx-623101-xxx-610-02-000-xx-000	Teachers Retirement	0	7,616	7,199
210-xxxx-626001-xxx-610-02-000-xx-000	Workers Comp Insurance	0	116	103
210-5200-693301-000-610-09-000-00-000	Indirect Cost - Federal Fund	0	12,542	10,968

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title I - Striving Readers Comprehensive Literacy  
Fiscal Year 2014/2015

**# 210**

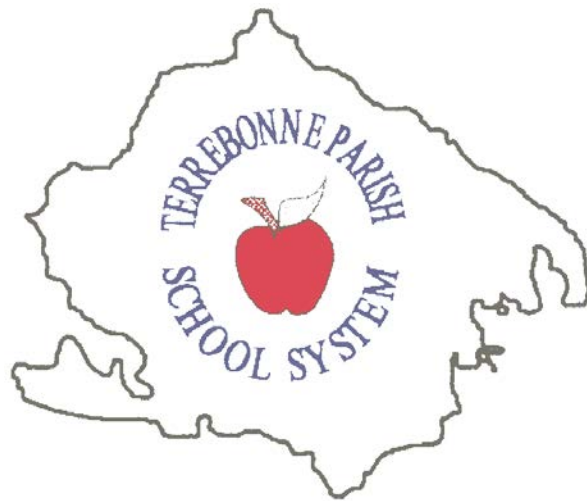
Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
210-xxxx-xxxxxx-xxx-610-xx-001-00-000	Prior Year Expenditures	0	33,487	0
<b>620 - Grades K - 5</b>				
210-1510-611248-xxx-620-01-000-11-000	Instructional Interventionist	0	76,078	81,105
210-1510-653038-xxx-620-05-000-11-000	Web Base Access Licenses	0	67,835	67,835
210-1510-658201-xxx-620-05-000-11-000	Travel - Employee	0	845	844
210-1510-661005-xxx-620-06-000-11-000	Instructional Materials	0	23,752	42,669
210-1510-661510-xxx-620-06-000-24-000	Supplies-Technology Related	0	60,370	60,370
210-2214-611363-062-620-01-000-41-000	Coordinator - Special Area	0	9,541	9,561
210-2214-658201-000-620-05-000-41-000	Travel - Employee	0	504	504
210-2220-611356-xxx-620-01-000-23-000	Integration Specialist	0	48,514	41,165
210-2220-611358-062-620-01-000-23-000	Data Specialist	0	8,196	8,115
210-2220-658201-000-620-05-000-23-000	Travel - Employee	0	599	599
210-2234-612301-xxx-620-01-000-23-000	Substitute Teacher	0	6,300	0
210-2234-615052-xxx-620-01-000-23-000	Stipend-In-service Participant	0	18,000	0
210-2234-632012-xxx-620-03-000-23-000	Consultant Services	0	49,551	49,551
210-2234-658201-xxx-620-05-000-23-000	Travel - Employee	0	14,642	14,641
210-2234-658253-000-620-05-000-23-000	Travel-Out/Of/State	0	600	600
210-xxxx-621000-xxx-620-02-000-xx-000	Group Insurance Expense	0	33,550	24,149
210-xxxx-622000-xxx-620-02-000-xx-000	FICA	0	391	0
210-xxxx-622500-xxx-620-02-000-xx-000	Medicare Part A Expense	0	2,415	2,031
210-xxxx-623101-xxx-620-02-000-xx-000	Teachers Retirement	0	43,609	39,184
210-xxxx-626001-xxx-620-02-000-xx-000	Workers Comp Insurance	0	666	559
210-5200-693301-000-620-09-000-00-000	Indirect Cost - Federal Fund	0	32,642	31,067
210-xxxx-xxxxxx-xxx-620-xx-001-00-000	Prior Year Expenditures	0	101,576	0
<b>630 - Grades 6 - 8</b>				
210-1510-611248-xxx-630-01-000-11-000	Instructional Interventionist	0	50,615	58,431
210-1510-612301-028-630-01-000-11-000	Substitute Teacher	0	3,936	0
210-1510-653038-xxx-630-05-000-11-000	Web Base Access Licenses	0	49,087	20,899
210-1510-661005-xxx-630-06-000-11-000	Instructional Materials	0	2,475	2,475

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title I - Striving Readers Comprehensive Literacy  
Fiscal Year 2014/2015

**# 210**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
210-1510-661510-xxx-630-06-000-24-000	Supplies-Technology Related	0	7,912	7,912
210-2214-611363-062-630-01-000-41-000	Coordinator - Special Area	0	9,541	9,561
210-2214-658201-000-630-05-000-41-000	Travel - Employee	0	504	504
210-2220-611356-xxx-630-01-000-23-000	Integration Specialist	0	30,272	30,352
210-2220-611358-062-630-01-000-23-000	Data Specialist	0	8,197	8,115
210-2220-653033-028-630-05-000-23-000	IPAD Data Plan	0	480	480
210-2220-658201-000-630-05-000-23-000	Travel - Employee	0	599	599
210-2234-612301-xxx-630-01-000-23-000	Substitute Teacher	0	986	0
210-2234-615052-xxx-630-01-000-23-000	Stipend-In-service Participant	0	2,250	0
210-2234-632012-xxx-630-03-000-23-000	Consultant Services	0	5,000	5,000
210-2234-658201-xxx-630-05-000-23-000	Travel - Employee	0	11,924	11,924
210-2234-658253-000-630-05-000-23-000	Travel-Out/Of/State	0	600	600
210-xxxx-621000-xxx-630-02-000-xx-000	Group Insurance Expense	0	18,076	21,874
210-xxxx-622000-xxx-630-02-000-xx-000	FICA	0	61	0
210-xxxx-622500-xxx-630-02-000-xx-000	Medicare Part A Expense	0	1,532	1,543
210-xxxx-623101-xxx-630-02-000-xx-000	Teachers Retirement	0	28,509	29,809
210-xxxx-626001-xxx-630-02-000-xx-000	Workers Comp Insurance	0	423	425
210-5200-693301-000-630-09-000-00-000	Indirect Cost - Federal Fund	0	16,321	14,746
210-xxxx-xxxxxx-xxx-630-xx-001-00-000	Prior Year Expenditures	0	50,788	0
<b>640 - Grades 9 - 12</b>				
210-1510-611248-xxx-640-01-000-11-000	Instructional Interventionist	0	59,577	58,985
210-1510-653038-xxx-640-05-000-11-000	Web Base Access Licenses	0	67,218	53,845
210-1510-661005-xxx-640-06-000-11-000	Instructional Materials	0	7,687	7,687
210-1510-661510-xxx-640-06-000-24-000	Supplies-Technology Related	0	16,885	16,885
210-2214-611363-062-640-01-000-41-000	Coordinator - Special Area	0	9,541	9,561
210-2214-658201-000-640-05-000-41-000	Travel - Employee	0	504	504
210-2220-611356-xxx-640-01-000-23-000	Integration Specialist	0	32,480	32,180
210-2220-611358-062-640-01-000-23-000	Data Specialist	0	8,197	8,115
210-2220-653033-013-640-05-000-23-000	IPAD Data Plan	0	480	480
210-2220-658201-000-640-05-000-23-000	Travel - Employee	0	599	599





Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

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 twelve 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 Limited English Proficient budget, a Preschool budget and a Parental Involvement budget.

The allocation for Title I Parts A & D for the 2014/2015 fiscal year is \$6,029,593 of which \$2,851,380 is allocated to the schools.

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

Personnel Roster			
Position	Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
Teacher	18	18	0
Preschool Teacher	12	12	0
Instructional Coach	18	17	(1)
Instructional Interventionist	4	5	1
Part-time Teacher - Non-Public	1	1	0
Part-time Teacher – Neglected	1	1	0
Part-time Teacher – Homeless	2	3	1
Part-time Teacher	2	1	(1)
Paraprofessional	14	13	(1)
Parental Paraprofessional	1	1	0
Alternative Program Paraprofessional	1	1	0
Preschool Paraprofessional	12	12	0
Supervisor	1	1	0
Reading Consultant	1	1	0
Homeless Liaison	1	0	(1)
Grant Program Coordinator	0	1	1
Interpreter	0	1	1
Clerical/Secretarial	3	3	0
Part-time Paraprofessional	7	9	2
<b>Total Positions</b>	<b>99</b>	<b>101</b>	<b>2</b>

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title I  
Fiscal Year 2014/2015

**# 220**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
220-0000-545410-000-000-XX-000-00-000	Title I Grants to LEAs	\$5,748,473	\$6,975,369	\$6,029,593
	Total Revenues	\$5,748,473	\$6,975,369	\$6,029,593
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
<b>050 - Professional Development District-Wide</b>				
220-1510-643018-000-000-04-000-24-050	Equipment Repair Service	\$125	\$500	\$500
220-1510-661510-000-000-06-000-24-050	Supplies-Technology Related	732	355	300
220-2214-611343-062-000-01-000-23-050	Part-Time Coordinator	11,639	0	0
220-2214-611367-062-000-01-000-23-050	Staff Development Coordinator	35,027	19,904	20,180
220-2214-658201-000-000-05-000-23-050	Travel-Employee	366	1,000	1,000
220-2214-661045-000-000-06-000-23-050	Professional Development Supplies	6,785	849	1,000
220-2220-611358-062-000-01-000-23-050	Data Specialist	0	12,013	11,888
220-2234-643045-000-000-04-000-23-050	Maintenance Agreement	1,275	1,275	1,275
220-2234-658201-000-000-05-000-23-050	Travel-Employee	1,648	2,500	2,500
220-xxxx-621000-xxx-263-02-000-23-050	Group Insurance Expense	3,719	4,606	4,688
220-xxxx-622000-xxx-000-02-000-23-050	FICA	722	0	0
220-xxxx-622500-xxx-263-02-000-23-050	Medicare Part A Expense	670	463	465
220-xxxx-623101-xxx-263-02-000-23-050	Teachers Retirement	0	3,267	8,979
220-xxxx-626001-xxx-263-02-000-23-050	Workers Comp Insurance	187	128	129
<b>110 - Instructional Program District-Wide</b>				
220-1510-611205-xxx-263-01-000-11-110	Kindergarten Teacher	64,889	101,348	101,000
220-1510-611208-xxx-263-01-000-11-110	Elementary Teacher (1-8)	519,217	474,212	460,706
220-1510-611252-017-263-01-000-11-110	Focus Teacher	0	33,013	32,898
220-1510-612301-000-263-01-000-11-110	Substitute Teacher	15,707	24,000	10,000
220-1510-661005-xxx-000-06-000-11-110	Instructional Supplies	0	60,564	16,389
220-1510-661510-xxx-000-06-000-24-110	Supplies-Technology Related	7,953	33,227	1,000
220-1510-673107-000-000-07-000-11-110	Machinery-Equipment	0	5,000	0
220-2214-611349-062-000-01-000-11-110	Reading Consultant	35,114	35,537	35,254
220-2214-611363-062-000-01-000-11-110	Coordinator-Special Area	0	14,988	15,120
220-2214-611365-062-000-01-000-11-110	Literacy Focus Coordinator	0	0	16,292



Terrebonne Parish School Board  
Special Revenue Funds  
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**# 220**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
220-2214-611369-062-000-01-000-11-110	Early Childhood Coordinator	8,226	8,451	8,374
220-2214-658201-000-000-05-000-11-110	Travel-Employee	531	1,430	1,000
220-2220-611359-062-000-01-000-11-110	NCLB Curriculum Coordinator	22,754	0	0
220-2220-658201-000-000-05-000-11-110	Travel-Employee	308	0	0
220-2234-658201-000-000-05-000-11-110	Travel-Employee	6,883	6,500	6,500
220-xxxx-621000-xxx-263-02-000-11-110	Group Insurance Expense	144,950	164,613	154,962
220-xxxx-622000-000-263-02-000-11-110	FICA	569	1,488	620
220-xxxx-622500-xxx-263-02-000-11-110	Medicare Part A Expense	9,089	10,016	9,854
220-xxxx-623101-xxx-263-02-000-11-110	Teachers Retirement	160,899	181,439	187,499
220-xxxx-626001-xxx-263-02-000-11-110	Workers Comp Insurance	2,670	2,734	2,721
<b>165 - Highly Qualified Professional Development</b>				
220-2234-624001-000-000-02-000-23-165	Tuition Reimbursement	6,300	7,000	7,000
220-2234-624013-000-000-02-000-23-165	Praxis Test Fee	449	1,243	1,000
<b>230 - Administration</b>				
220-2214-611113-062-230-01-000-41-230	Supervisor-Federal Programs	76,131	77,307	77,031
220-2214-611401-062-230-01-000-51-230	Clerical/Secretarial	65,235	66,556	67,307
220-2214-644230-000-230-04-000-51-230	Copy Equipment Rental	3,534	10,000	10,000
220-2214-653001-000-230-05-000-51-230	Postage Expense	59	100	100
220-2214-653032-000-230-05-000-51-230	Cellular Telephone Expense	384	500	500
220-2214-658201-000-230-05-000-41-230	Travel-Employee	843	2,000	2,000
220-2214-661050-000-230-06-000-51-230	General Office Supplies	1,503	9,600	400
220-2214-661510-000-230-06-000-24-230	Supplies-Technology Related	10,395	9,114	0
220-2234-658201-000-230-05-000-41-230	Travel-Employee	470	5,500	5,137
220-2259-611423-062-230-01-000-51-230	Media Center Clerk	19,227	10,016	0
220-2310-633310-000-230-03-000-51-230	Financial Audit Fees	1,495	2,000	1,500
220-xxxx-621000-062-230-02-000-xx-230	Group Insurance Expense	33,643	35,618	35,658
220-xxxx-622500-062-230-02-000-xx-230	Medicare Part A Expense	1,862	1,860	2,093
220-xxxx-623101-062-230-02-000-xx-230	Teachers Retirement	10,659	27,744	27,031
220-xxxx-626001-062-230-02-000-xx-230	Workers Comp Insurance	642	615	577

Terrebonne Parish School Board  
Special Revenue Funds  
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**# 220**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>240 - Non-Public Allocation</b>				
220-1510-611214-888-240-01-000-11-240	Part-Time Teacher	17,650	18,325	18,200
220-1510-622500-888-240-02-000-11-240	Medicare Part A Expense	256	266	264
220-1510-623101-888-240-02-000-11-240	Teachers Retirement	4,324	4,984	5,096
220-1510-626001-888-240-02-000-11-240	Workers Comp Insurance	71	73	73
220-1510-661005-xxx-240-06-000-11-240	Instructional Materials	0	2,391	3,018
220-1510-661510-xxx-240-06-000-24-240	Supplies-Technology Related	1,104	21,874	23,485
<b>440 - Limited English Proficient</b>				
220-1520-611257-062-440-01-000-11-440	LEP Interpreter	0	0	23,672
220-1520-621000-062-230-02-000-xx-440	Group Insurance Expense	0	0	4,432
220-1520-622500-062-230-02-000-xx-440	Medicare Part A Expense	0	0	343
220-1520-623101-062-230-02-000-xx-440	Teachers Retirement	0	0	6,628
220-1520-626001-062-230-02-000-xx-440	Workers Comp Insurance	0	0	95
<b>450 - Neglected &amp; Delinquent Programs</b>				
220-1460-613042-000-450-01-000-13-450	Summer Program Teacher	16,485	17,400	15,000
220-1460-613081-000-450-01-000-12-450	After School Program Teacher	31,912	36,889	15,335
220-1480-611501-048-450-01-000-11-450	Paraprofessional	13,996	14,521	14,553
220-1480-661005-000-450-06-000-11-450	Instructional Supplies	0	621	0
220-1480-661510-000-450-06-000-24-450	Supplies-Technology Related	1,942	9,000	0
220-1510-611214-027-450-01-000-11-450	Part-Time Teacher	12,125	18,325	18,200
220-1510-611501-027-450-01-000-11-450	Paraprofessional	9,852	10,254	10,276
220-1510-612431-000-450-01-000-11-450	Substitute Paraprofessional	251	0	0
220-2214-611365-062-450-01-000-11-450	Literacy Focus Coordinator	0	0	16,292
220-2234-632012-000-450-03-000-23-450	Consultant Services	8,585	30,500	0
220-xxxx-621000-xxx-450-02-000-11-450	Group Insurance Expense	15,782	18,641	20,988
220-xxxx-622000-000-450-02-000-xx-450	FICA	312	391	0
220-xxxx-622500-xxx-450-02-000-xx-450	Medicare Part A Expense	1,169	1,264	1,300
220-xxxx-623101-xxx-450-02-000-xx-450	Teachers Retirement	19,501	26,491	24,861
220-xxxx-626001-xxx-450-02-000-xx-450	Workers Comp Insurance	339	389	358

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title I  
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**# 220**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>460 - Homeless</b>				
220-1510-611214-062-460-01-000-11-460	Part-Time Teacher	23,825	36,650	54,600
220-2180-611371-062-460-01-000-31-460	Project Itinerant Liaison	22,921	13,997	17,899
220-xxxx-621000-062-460-02-000-31-460	Group Insurance Expense-Active	4,054	2,188	2,976
220-xxxx-622500-xxx-460-02-000-xx-460	Medicare Part A Expense	653	734	1,052
220-xxxx-623101-062-460-02-000-11-460	Teachers Retirement	9,029	9,969	15,288
220-xxxx-626001-062-460-02-000-xx-460	Workers Comp Insurance	187	203	290
<b>550 - Pre-School District-Wide</b>				
220-1530-611271-xxx-190-01-000-14-550	Pre-Kindergarten Teacher	500,089	468,087	465,304
220-1530-611501-xxx-190-01-000-14-550	Paraprofessional	187,196	179,447	178,719
220-2214-611369-062-190-01-000-14-550	Early Childhood Coordinator	8,226	8,451	8,374
220-xxxx-621000-xxx-190-02-000-14-550	Group Insurance Expense	215,069	250,013	245,801
220-xxxx-622500-xxx-190-02-000-14-550	Medicare Part A Expense	8,750	9,247	9,203
220-xxxx-623101-xxx-190-02-000-14-550	Teachers Retirement	171,963	178,428	182,671
220-xxxx-626001-xxx-190-02-000-14-550	Workers Comp Insurance	2,782	2,588	2,610
<b>810 - Parental Involvement District-Wide</b>				
220-2180-655001-xxx-000-05-810-31-810	Forms Printing	0	3,000	1,000
220-2180-658201-000-000-05-810-31-810	Travel-Employee	0	0	325
220-2180-661039-000-000-06-810-31-810	Parental Involvement Supplies	4,603	5,150	1,000
220-2214-611349-062-000-01-810-31-810	Reading Consultant	15,050	15,232	15,108
220-2214-658201-000-000-05-810-31-810	Travel-Employee	0	325	0
220-xxxx-621000-xxx-000-02-810-31-810	Group Insurance Expense	3,187	3,612	3,849
220-xxxx-622500-xxx-000-02-810-31-810	Medicare Part A Expense	189	221	219
220-xxxx-623101-xxx-000-02-810-31-810	Teachers Retirement	3,687	4,143	4,230
220-xxxx-626001-xxx-000-02-810-31-810	Workers Comp Insurance	60	60	60
<b>819 - School Level Parental Involvement</b>				
<b>999 - School Budget</b>				
220-1510-611248-029-000-01-810-31-819	Instructional Interventionist	2,702	0	0
220-1460-613081-xxx-000-01-000-12-999	After School Program Teacher	20,144	58,276	17,963

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title I  
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**# 220**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
220-1460-661005-xxx-000-06-000-12-999	Instructional Supplies	7,698	10,367	7,256
220-1510-611214-xxx-000-01-000-11-999	Part-Time Teacher	20,258	28,409	18,200
220-1510-611248-xxx-000-01-000-11-999	Instructional Interventionist	255,055	221,847	297,360
220-1510-611251-xxx-000-01-000-11-999	Title I Teacher	82,704	41,592	41,856
220-1510-611252-xxx-000-01-000-11-999	Focus Teacher	10,002	0	0
220-1510-611501-xxx-000-01-000-11-999	Paraprofessional	201,907	197,740	179,124
220-1510-611517-xxx-000-01-000-11-999	Part-Time Paraprofessional	55,266	20,749	18,360
220-1510-612211-xxx-000-01-000-11-999	Seasonal Teacher	0	81,200	0
220-1510-612213-xxx-000-01-000-11-999	Seasonal Paraprofessional	0	61,464	0
220-1510-612301-xxx-000-01-000-11-999	Substitute Teacher	12,538	33,909	0
220-1510-612431-xxx-000-01-000-11-999	Substitute Paraprofessional	17,675	18,772	0
220-1510-632023-033-000-03-000-24-999	Other Professional Services	0	400	400
220-1510-653038-xxx-000-05-000-11-999	Web Based Access Licenses	11,202	87,200	84,434
220-1510-655001-009-000-05-000-51-999	Forms Printing	6,628	0	0
220-1510-661005-xxx-000-06-000-11-999	Instructional Supplies	106,870	165,147	103,591
220-1510-661510-xxx-000-06-000-24-999	Supplies-Technology Related	441,492	136,298	146,704
220-2180-611511-xxx-000-01-810-31-819	Parent Involvement Facilitator	3,912	6,277	6,089
220-2180-611511-xxx-000-01-810-31-999	Parent Involvement Facilitator	8,701	15,306	15,244
220-2180-611517-xxx-000-01-810-31-819	Part-Time Paraprofessional	9,698	14,772	14,026
220-2180-611517-xxx-000-01-810-31-999	Part-Time Paraprofessional	18,213	19,548	22,694
220-2180-612213-009-000-01-810-31-999	Seasonal Paraprofessional	0	3,842	0
220-2180-613041-xxx-000-01-810-31-819	Teacher Extra Work	866	3,820	3,683
220-2180-613041-xxx-000-01-810-31-999	Teacher Extra Work	0	1,395	225
220-2180-653001-xxx-000-05-810-31-819	Postage Expense	1,522	4,248	4,000
220-2180-653001-xxx-000-05-810-31-999	Postage Expense	1,066	1,933	1,933
220-2180-655001-xxx-000-05-810-31-819	Forms Printing	13,223	16,881	12,899
220-2180-655001-xxx-000-05-810-31-999	Forms Printing	0	3,835	1,835
220-2180-661039-xxx-000-06-810-31-819	Parental Involvement Supplies	19,804	14,390	14,389
220-2180-661039-xxx-000-06-810-31-999	Parental Involvement Supplies	26,871	7,710	7,710
220-2180-661510-xxx-000-06-810-31-819	Supplies-Technology Related	1,872	908	908
220-2180-661510-xxx-000-06-810-31-999	Supplies-Technology Related	195	0	0
220-2220-611353-xxx-000-01-000-23-999	Master Teacher	467,625	0	0

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title I  
Fiscal Year 2014/2015

**# 220**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2012/2013</b>	<b>Revised Budget 2013/2014</b>	<b>Budget 2014/2015</b>
220-2220-611356-xxx-000-01-000-23-999	Integration Specialist	0	36,015	49,552
220-2220-611357-xxx-000-01-000-23-999	Instructional Coach	235,150	794,948	742,993
220-2220-658201-xxx-000-05-000-23-999	Travel-Employee	314	0	0
220-2220-611353-021-000-01-810-31-819	Master Teacher	1,122	0	0
220-2234-612301-xxx-000-01-000-23-999	Substitute Teacher	11,590	44,128	0
220-2234-612431-xxx-000-01-000-23-999	Substitute Paraprofessional	48	0	16,680
220-2234-613041-xxx-000-01-000-23-999	Teacher Extra Work	0	813	0
220-2234-615051-xxx-000-01-000-23-999	Stipend-In-service Presenter	0	25	225
220-2234-615052-xxx-000-01-000-23-999	Stipend-In-service Participant	780	3,840	8,145
220-2234-632012-xxx-000-03-000-23-999	Consultant Services	40,500	292,222	154,782
220-2234-658201-xxx-000-05-000-23-999	Travel-Employee	11,233	43,823	40,654
220-2720-651061-xxx-000-05-000-12-999	Student Transportation Costs	0	8,400	7,831
220-xxxx-621000-xxx-000-02-000-xx-xxx	Group Insurance Expense	304,892	370,222	390,920
220-xxxx-622000-xxx-000-02-000-xx-xxx	FICA	7,212	11,393	4,445
220-xxxx-622500-xxx-000-02-000-xx-xxx	Medicare Part A Expense	17,636	24,244	20,804
220-xxxx-623101-xxx-000-02-000-xx-xxx	Teachers Retirement	307,874	404,981	381,369
220-xxxx-623300-xxx-000-02-000-11-xxx	LA School Emp Rtmt-LSERS	5,472	5,819	6,289
220-xxxx-626001-xxx-000-02-000-xx-xxx	Workers Comp Insurance	5,829	6,830	5,808
<b>896-Remaining Funds Available</b>				
220-1510-661005-000-730-06-000-11-896	Instructional Materials	0	145,071	0
220-1510-661510-000-730-06-000-24-896	Supplies-Technology Related	0	151,495	0
220-5200-693301-xxx-000-09-000-00-000	Indirect Cost - Federal Fund	340,451	456,328	394,739
	Total Expenditures	\$5,748,473	\$6,975,369	\$6,029,593

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

**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 2014/2015 are estimated at \$150,633.

**Personnel Roster**

Position	Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
<b>Migrant Advocate</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Part-time Teacher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>0</b>

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title I - Migrant Education  
Fiscal Year 2014/2015

**# 230**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
230-0000-545420-000-000-xx-000-00-000	Title I, Part C-Migrant	\$168,101	\$158,193	\$150,633
230-0000-545420-000-000-xx-001-00-000	Title I, Part C-Migrant Prior Year	2,879	14,296	0
	Total Revenues	\$170,980	\$172,489	\$150,633
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
230-1510-611214-062-000-01-000-00-000	Part-Time Teacher	\$34,106	\$71,239	\$79,228
230-1510-611501-062-000-01-000-00-000	Paraprofessional	29,456	6,635	0
230-2180-611509-062-000-01-000-00-000	Migrant Advocate	31,804	17,090	16,094
230-2180-644230-000-000-04-000-00-000	Copy Equipment Rental	600	800	800
230-2180-658201-000-000-05-000-00-000	Travel-Employee	240	500	500
230-1510-661005-000-000-06-000-00-000	Instructional Materials	6,414	17,516	9,956
230-2180-661050-000-000-06-000-00-000	General Office Supplies	57	500	500
230-2180-661510-000-000-06-000-00-000	Supplies-Technology Related	2,378	4,205	4,205
230-xxxx-621000-062-000-02-000-00-000	Group Insurance Expense	38,094	12,121	10,897
230-xxxx-622500-062-000-02-000-00-000	Medicare Part A Expense	1,206	1,376	1,382
230-xxxx-623101-062-000-02-000-00-000	Teachers Retirement	23,365	25,831	26,690
230-xxxx-623101-062-000-02-000-00-000	Workers Comp Insurance	381	380	381
230-xxxx-xxxxxx-xxx-000-xx-001-00-000	Prior Year Expenditures	2,879	14,296	0
	Total Expenditures	\$170,980	\$172,489	\$150,633

Terrebonne Parish School Board  
 Special Revenue Funds  
 Fiscal Year 2014/2015

**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.

Funding for this program through the Cecil J. Picard Early Childhood Program is based on \$4,580 per eligible student per year, which is combined with other funding sources such as NCLB Title I, State LA 4, and 8(g) Grants to fully fund the program.

Funding for fiscal year 2014/2015 is estimated at the prior year’s allocation of \$2,075,447.

**Personnel Roster**

<b>Position</b>	<b>Budget 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Increase (Decrease)</b>
<b>Pre K Teacher</b>	<b>12</b>	<b>12</b>	<b>0</b>
<b>Pre K Paraprofessional</b>	<b>12</b>	<b>12</b>	<b>0</b>
<b>Staff Coordinator</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>25</b>	<b>25</b>	<b>0</b>



Terrebonne Parish School Board  
Special Revenue Funds  
US Dept of Health Human Resources Grant - TANF  
Cecil J. Picard LA 4 Early Childhood Program  
Fiscal Year 2014/2015

**#240**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
240-0000-545700-000-000-xx-000-00-000	Temp Assist/Needy Family (TANF)	\$1,293,436	\$2,075,447	\$2,075,447
	Total Revenues	\$1,293,436	\$2,075,447	\$2,075,447
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
240-1530-611271-000-000-01-000-00-000	Pre-Kindergarten Teacher	\$525,385	\$556,328	\$480,589
240-1530-611501-000-000-01-000-00-000	Paraprofessional	204,338	240,380	192,160
240-1530-612301-000-000-01-000-00-000	Substitute Teacher	28,136	72,330	100,000
240-1530-612431-000-000-01-000-00-000	Substitute Paraprofessional	13,320	37,315	50,000
240-1530-653038-000-000-05-000-00-000	Web Based Access Licenses	6,745	6,800	6,000
240-1530-661005-000-000-06-000-00-000	Instructional Materials	17,439	30,159	91,897
240-1530-661510-000-000-06-000-00-000	Supplies-Technology Related	3,626	8,000	8,000
240-2214-611369-062-000-01-000-00-000	Early Childhood Coordinator	12,271	32,460	32,211
240-2214-658201-000-000-05-000-00-000	Travel-Employee	157	1,000	1,000
240-2214-661050-000-000-06-000-00-000	General Office Supplies	57	300	300
240-2234-612301-000-000-01-000-00-000	Substitute Teacher	491	0	0
240-2234-612431-000-000-01-000-00-000	Substitute Paraprofessional	56	0	0
240-2234-658201-000-000-05-000-00-000	Travel-Employee	229	1,000	1,000
240-2620-653001-000-000-05-000-00-000	Postage Expense	0	800	800
240-2720-651061-000-000-05-000-00-000	Student Transportation Costs	0	447,000	460,000
240-2234-661045-000-000-06-000-00-000	Professional Development Supplies	5,120	2,000	2,000
240-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	76,603	135,873	135,873
240-xxxx-621000-000-000-02-000-00-000	Group Insurance Expense	204,216	234,720	241,481
240-xxxx-622000-000-000-02-000-00-000	FICA	1,673	4,469	7,130
240-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	9,959	13,245	12,397
240-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	178,725	247,545	249,189
240-xxxx-623905-000-000-02-000-00-000	LA State Emp Rtmt-LASERS	1,498	0	0
240-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	3,392	3,723	3,420
	Total Expenditures	\$1,293,436	\$2,075,447	\$2,075,447

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

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 was 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 awarded funds supplemented existing adult education programs at LEAs and local literacy providers.

Funding for this grant has ended.

Terrebonne Parish School Board  
Special Revenue Funds  
US Dept of Health Human Resources Grant - TANF  
Strategies to Empower People (STEP)  
Fiscal Year 2014/2015

**# 240**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
240-0000-545700-000-105-xx-000-00-000	Temp Assist/Needy Family (TANF)	\$5,262	\$2,205	\$0
	Total Revenues	\$5,262	\$2,205	\$0
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
240-1600-656005-000-105-05-135-00-000	Test/Evaluation Fee	\$0	\$90	\$0
240-1600-661005-000-105-06-000-00-000	Instructional Materials	1,405	25	0
240-2216-611363-000-105-01-000-00-000	Coordinator-Special Area	2,897	1,528	0
240-2216-621000-000-105-02-000-00-000	Group Insurance Expense	238	140	0
240-2216-623101-000-105-02-000-00-000	Teachers Retirement	710	416	0
240-2216-626001-000-105-02-000-00-000	Workers Comp Insurance	12	6	0
	Total Expenditures	\$5,262	\$2,205	\$0

Terrebonne Parish School Board  
 Special Revenue Funds  
 Fiscal Year 2014/2015

**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 2014/2015 is estimated at \$150,000.

**Personnel Roster**

<b>Position</b>	<b>Budget 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Increase (Decrease)</b>
<b>JAG Teacher</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>Total Positions</b>	<b>3</b>	<b>3</b>	<b>0</b>

Terrebonne Parish School Board  
Special Revenue Funds  
US Dept of Health Human Resources Grant - TANF  
Jobs for America's Graduates - TANF  
Fiscal Year 2014/2015

**#240**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
240-0000-545700-000-175-xx-xxx-00-000	Temp Assist/Needy Family (TANF)	\$152,143	\$157,000	\$150,000
Total Revenues		\$152,143	\$157,000	\$150,000
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
240-1480-611272-000-175-01-xxx-00-000	JAG Teacher	\$0	\$88,862	\$88,507
240-1480-658201-000-175-05-xxx-00-000	Travel-Employee	0	500	0
240-1490-611272-000-175-01-xxx-00-000	JAG Teacher	92,448	0	0
240-1490-612301-000-175-01-xxx-00-000	Substitute Teacher	2,051	0	0
240-1490-658201-000-175-05-xxx-00-000	Travel-Employee	0	0	200
240-1490-661005-000-175-06-xxx-00-000	Instructional Materials	5,229	1,662	200
240-2239-658201-000-175-05-xxx-00-000	Travel-Employee	662	1,400	700
240-2239-658253-000-175-05-xxx-00-000	Travel-Out/Of/State	5,047	4,491	788
240-2720-651056-000-175-05-xxx-00-000	Field Trip Expense	1,701	2,235	1,000
240-5200-693301-000-175-09-000-00-000	Indirect Cost - Federal Funds	0	10,278	9,820
240-xxxx-621000-000-175-02-xxx-00-000	Group Insurance Expense	19,707	21,865	22,366
240-xxxx-622000-000-175-02-xxx-00-000	FICA	127	0	0
240-xxxx-622500-000-175-02-xxx-00-000	Medicare Part A Expense	1,255	1,185	1,283
240-xxxx-623101-000-175-02-xxx-00-000	Teachers Retirement	23,538	24,171	24,782
240-xxxx-626001-000-175-02-xxx-00-000	Workers Comp Insurance	378	351	354
Total Expenditures		\$152,143	\$157,000	\$150,000

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

Federal Adult Education  
WIA Incentive Grants - Reimbursement

The WIA Incentive Grant was first awarded to Terrebonne Parish School District in fiscal year 2013/2014 because the District was a WorkReady U Pilot in fiscal year 2011/2012.

This grant was distributed to WorkReady U Pilot sites to provide a minimum of two integrated career pathways that evidence strong local regional labor market demands.

Due to the uncertainty of funding, no estimate is made for fiscal year 2014/2015.

Terrebonne Parish School Board  
 Special Revenue Funds  
 Federal Adult Education  
 WIA Incentive Grants - Reimbursement  
 Fiscal Year 2014/2015

**# 250**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
250-0000-545350-000-000-00-000-00-000	Other Special Education Programs	\$0	\$20,000	\$0
	Total Revenues	\$0	\$20,000	\$0
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
250-1600-613041-000-000-01-000-00-000	Teacher Extra Work	\$0	\$2,325	\$0
250-1600-622500-000-000-02-000-00-000	Medicare Part A Expense	0	33	0
250-1600-623101-000-000-02-000-00-000	Teachers Retirement	0	633	0
250-1600-626001-000-000-02-000-00-000	Workers Comp Insurance	0	9	0
250-1600-632018-000-000-03-000-00-000	Instructional Services	0	17,000	0
	Total Expenditures	\$0	\$20,000	\$0

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

**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 - Phase 3 funds are used to improve student achievement, close achievement gaps between highest and lowest performing schools, improve high school graduation rates, and ensure post-secondary success. This is a three year grant in the amount of \$437,190. Race to the Top - Phase 3 projected revenues and expenditures for fiscal year 2014/2015 are estimated at \$15,887, the balance remaining for the third and final year of the grant.

In fiscal year 2014 Race to the Top received two additional awards. The Statewide Superintendent's Collaboration Award compensated superintendents, presenters, district designees, and teacher leaders for presentations on teacher evaluations and Common Core State Standards. The Educator Leader Cadre Substitute Reimbursement Award reimbursed the school district for substitutes paid to work while the Teacher Leader Advisors attended the State Common Core /Compass Conference.

**Personnel Roster**

Position	Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
<b>STEM Specialist</b>	<b>1</b>	<b>0</b>	<b>(1)</b>
<b>Integration Specialist</b>	<b>1</b>	<b>0</b>	<b>(1)</b>
<b>Total Positions</b>	<b>2</b>	<b>0</b>	<b>(2)</b>



Terrebonne Parish School Board  
Special Revenue Funds  
ARRA-Race to the Top  
Fiscal Year 2014/2015

**#261**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
261-0000-545900-000-000-00-000	ARRA-Race to the Top	\$248,867	\$188,324	\$15,887
261-0000-545900-000-236-00-000-00-000	ARRA-Race to the Top	0	408	0
261-0000-545900-000-237-00-000-00-000	ARRA-Race to the Top-Summer Inst	3,100	0	0
261-0000-545900-000-238-00-000-00-000	ARRA-Race to the Top	0	170	0
	Total Revenues	\$251,967	\$188,902	\$15,887
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
261-2220-611352-000-000-01-000-23-000	STEM Coordinator	\$45,039	\$51,626	\$11,172
261-2220-611356-000-000-01-000-23-000	Integration Specialist	48,383	48,488	0
261-2220-621000-000-000-02-000-23-000	Group Insurance Expense	15,222	17,493	1,469
261-2220-622500-000-000-02-000-23-000	Medicare Part A Expense	1,302	1,351	162
261-2220-623101-000-000-02-000-23-000	Teachers Retirement	22,889	25,344	3,039
261-2220-626001-000-000-02-000-23-000	Workers Comp Insurance	374	373	45
261-2239-653038-000-000-05-000-23-000	Web Base Access Licenses	111,060	39,149	0
261-2239-658253-000-000-05-000-23-000	Travel-Out/Of/State	4,598	4,500	0
<b>236 - Educator Leader Cadre</b>				
261-2239-612301-000-236-01-000-00-000	Substitute Teacher	0	408	0
<b>237 - Summer Institute</b>				
261-2239-658201-000-237-05-000-23-000	Travel-Employee	3,100	0	0
<b>238 - Superintendent Collaboration</b>				
261-2239-658201-000-238-05-000-00-000	Travel-Employee	0	170	0
	Total Expenditures	\$251,967	\$188,902	\$15,887

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

NCLB Title I – Part G  
Advanced Placement Program

The purpose of the NCLB Title I Part G Advanced Placement Program is to support state and local efforts to raise academic standards through Advanced Placement programs, and thus further increase the number of low income students who participate and succeed in Advanced Placement programs. Funds received for AP test fees supplement 8g reimbursement fees.

Due to the uncertainty of funding, no estimate for fiscal year 2014/2015 has been made.

Terrebonne Parish School Board  
 Special Revenue Funds  
 NCLB Title I - Part G  
 Fiscal Year 2014/2015

**#270**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
270-0000-545410-000-000-00-000-00-000	Title I Grants to LEAs	\$0	\$2,160	\$0
	Total Revenues	\$0	\$2,160	\$0
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
270-1510-656005-xxx-000-05-000-00-000	Test/Evaluation Fees	\$0	\$2,160	\$0
	Total Expenditures	\$0	\$2,160	\$0

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

**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 2014/2015 fiscal year is \$129,051. The allocation for Title III – Regular Program is \$53,447. The allocation for Title III - Immigrant Set Aside is estimated at \$75,604.

**Personnel Roster**

<b>Position</b>	<b>Budget 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Increase (Decrease)</b>
<b>Part-Time Translator</b>	<b>1</b>	<b>0</b>	<b>(1)</b>
<b>Paraprofessional</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Part-Time Teacher</b>	<b>2</b>	<b>1</b>	<b>(1)</b>
<b>Total Positions</b>	<b>5</b>	<b>3</b>	<b>(2)</b>

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title III

**# 310**

English Language Acquisition, Enhancement, Academic Achievement  
Fiscal Year 2014/2015

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
310-0000-545470-000-000-xx-000-00-000	Title III, Part A	\$43,641	\$94,063	\$53,447
310-0000-545470-000-730-00-000-00-000	Title III, Part A-Immigrant	0	75,604	75,604
	Total Revenues	\$43,641	\$169,667	\$129,051
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
310-1520-611214-000-000-01-000-11-000	Part-Time Teacher	\$1,300	\$32,800	\$18,200
310-1520-611257-000-000-01-000-11-000	LEP Interpreter	0	0	16,265
310-1520-611501-000-000-01-000-11-000	Paraprofessional	1,867	0	0
310-1520-611905-000-000-01-000-11-000	Part-Time Interpreter	28,800	28,925	0
310-1520-658201-000-000-05-000-11-000	Travel - Employee	545	1,393	1,393
310-1520-661005-000-000-06-000-11-000	Instructional Supplies	5,909	3,154	3,154
310-1520-661510-000-000-06-000-24-000	Supplies - Technology Related	156	13,741	2,749
310-2234-658201-000-000-05-000-23-000	Travel - Employee	542	350	350
310-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	855	1,844	1,048
310-1520-621000-000-000-02-000-11-000	Group Insurance Expense	517	0	0
310-xxxx-622000-000-000-02-000-11-000	FICA	1,784	1,793	0
310-xxxx-622500-000-000-02-000-31-000	Medicare Part A Expense	462	892	500
310-xxxx-623101-000-000-02-000-31-000	Teachers Retirement	776	8,925	9,650
310-xxxx-626001-000-000-02-000-31-000	Workers Comp Insurance	128	246	138
<b>730 - Title III-Immigrant</b>				
310-1520-611501-000-730-01-000-11-000	Paraprofessional	0	30,762	30,647
310-1520-621000-000-730-02-000-11-000	Group Insurance Expense	0	14,619	14,954
310-1520-622500-000-730-02-000-11-000	Medicare Part A Expense	0	446	444
310-1520-623101-000-730-02-000-11-000	Teachers Retirement	0	8,367	8,581
310-1520-626001-000-730-02-000-11-000	Workers Compensation Insurance	0	123	123
310-1520-658201-000-730-05-000-11-000	Travel - Employee	0	1,125	1,125
310-1520-661005-000-730-06-000-11-000	Instructional Supplies	0	7,016	7,016
310-1520-661510-000-730-06-000-24-000	Supplies - Technology Related	0	8,196	7,764
310-5200-693301-000-730-09-000-00-000	Indirect Cost - Federal Fund	0	4,950	4,950
	Total Expenditures	\$43,641	\$169,667	\$129,051

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

**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. A second grant was awarded in FY13 to fund the School Climate Coach's salary and benefits.

Funding for fiscal year 2014-2015 year is estimated to be \$110,500.

**Personnel Roster**

<b>Position</b>	<b>Budget 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Increase (Decrease)</b>
<b>School Climate Coach</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>1</b>	<b>1</b>	<b>0</b>

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title IV - Louisiana Safe and Supportive Schools Initiative  
Fiscal Year 2014/2015

**#320**

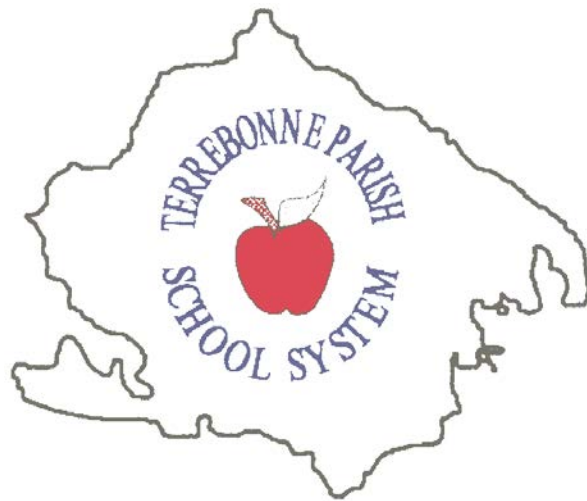
Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
320-0000-545590-000-284-xx-000-00-000	Other NCLB Programs	\$72,026	\$334,661	\$110,500
320-0000-545900-000-284-00-73x-00-000	Other NCLB Programs-2nd Grant	90,076	3,805	0
320-0000-545590-000-284-xx-001-00-000	Other NCLB Prog - Prior Yr Funds	53,276	160,063	0
320-0000-545590-000-284-xx-002-00-000	Other NCLB Prog - Carryover Funds	4,532	0	0
	Total Revenues	\$219,910	\$498,529	\$110,500
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
320-1100-661005-xxx-284-06-000-00-000	Instructional Materials	\$10,414	\$27,027	\$9,150
320-1100-661510-013-284-06-000-00-000	Supplies-Technology Related	1,479	9,660	0
320-2120-661049-000-284-06-000-00-000	Guidance Materials	0	8,430	0
320-2180-653001-036-284-05-000-31-000	Postage Expense	0	611	0
320-2214-611363-062-284-01-000-00-000	Coordinator-Special Area	22,857	0	0
320-2214-611384-062-284-01-000-00-000	School Climate Coach	0	105,920	60,240
320-2214-611401-062-284-01-000-00-000	Clerical/Secretarial	890	1,237	0
320-2214-624017-000-284-02-000-32-000	Certification Fee	250	150	0
320-2214-653001-000-284-05-000-00-000	Postage Expense	48	0	0
320-2214-658201-000-284-05-000-00-000	Travel-Employee	109	1,500	1,000
320-2214-661050-000-284-06-000-00-000	General Office Supplies	683	5,000	0
320-2234-612301-xxx-284-01-000-00-000	Substitute Teacher	136	0	0
320-2234-615052-xxx-284-01-000-00-000	Stipend-In-service Participant	1,493	9,795	2,632
320-2234-632012-000-284-03-000-00-000	Consultant Services	4,500	4,860	0
320-2234-658201-xxx-284-05-000-00-000	Travel-Employee	5,974	13,000	4,000
320-2234-658253-xxx-284-05-000-00-000	Travel-Out/Of/State	0	22,284	0
320-2234-661045-xxx-284-06-000-00-000	Professional Development Supplies	528	3,500	0
320-2660-661068-xxx-284-06-000-00-000	Security Supplies	7,909	52,848	0
320-5200-693301-000-284-09-000-00-000	Indirect Cost - Federal Fund	4,266	21,909	7,234
320-xxxx-621000-062-284-02-000-00-000	Group Insurance Expense	3,885	12,966	7,477
320-2234-622000-xxx-284-02-000-00-000	FICA	12	0	0
320-xxxx-622500-xxx-284-02-000-00-000	Medicare Part A Expense	342	1,687	911
320-xxxx-623101-xxx-284-02-000-00-000	Teachers Retirement	6,149	31,811	17,604
320-xxxx-626001-xxx-284-02-000-00-000	Workers Comp Insurance	102	466	252
320-xxxx-xxxxxx-xxx-284-xx-001-00-000	Prior Year Expenditures	53,276	160,063	0

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title IV - Louisiana Safe and Supportive Schools Initiative  
Fiscal Year 2014/2015

**#320**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
320-xxxx-xxxxxx-xxx-284-xx-002-00-000	Carryover Expenditures	4,532	0	0
<b>284-730 Second Grant</b>				
320-2214-611384-000-284-01-73x-00-000	School Climate Coach	60,240	2,550	0
320-2214-621000-000-284-02-73x-00-000	Group Insurance Expense	5,682	262	0
320-2214-662500-000-284-02-73x-00-000	Medicare Part A Expense	864	36	0
320-2214-623101-000-284-02-73x-00-000	Teachers Retirement	14,759	694	0
320-2214-626001-000-284-02-73x-00-000	Workers Comp Insurance	241	10	0
320-2214-658201-000-284-05-73x-00-000	Travel-Employee	951	26	0
320-2234-658201-000-284-05-73x-00-000	Travel-Employee	1,596	0	0
320-2234-658253-000-284-05-73x-00-000	Travel-Out/Of/State	408	0	0
320-5200-693301-000-284-09-73x-00-000	Indirect Cost - Federal Fund	5,335	225	0
Total Expenditures		\$219,910	\$498,529	\$110,500





Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

NCLB Title IV  
21st Century Community Learning Centers

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

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 2014/2015

**#320**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
320-0000-545480-000-000-xx-000-00-000	Title IV, Part B-21 CCLC	\$480,000	\$0	\$0
	Total Revenues	\$480,000	\$0	\$0
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
320-1460-613001-000-000-01-000-00-000	Paraprofessional - Extra Work	\$3,174	\$0	\$0
320-1460-613041-000-000-01-000-00-000	Teacher Extra Work	120	0	0
320-1460-613081-000-000-01-000-00-000	After School Program Teacher	95,474	0	0
320-1460-613083-000-000-01-000-00-000	Job Site Coordinator	31,313	0	0
320-1460-653038-000-000-05-000-00-000	Web Based Access Licenses	11,544	0	0
320-1460-661005-000-000-06-000-00-000	Instructional Materials	142,550	0	0
320-1460-661510-000-000-06-000-00-000	Supplies-Technology Related	20,928	0	0
320-2214-611363-000-000-01-000-00-000	Coordinator-Special Area	22,754	0	0
320-2214-613041-000-000-01-000-00-000	Teacher Extra Work	2,715	0	0
320-2214-613083-000-000-01-000-00-000	Job Site Coordinator	8,281	0	0
320-xxxx-658201-000-000-05-000-00-000	Travel-Employee	920	0	0
320-2234-615052-000-000-01-000-00-000	Stipend-In-service Participant	1,778	0	0
320-2234-632012-000-000-03-000-00-000	Consultant Services	3,236	0	0
320-2720-651056-000-000-05-000-00-000	Field Trip Expense	21,974	0	0
320-2720-651061-000-000-05-000-00-000	Student Transportation Costs	38,999	0	0
320-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Funds	28,428	0	0
320-2214-621000-000-000-02-000-00-000	Group Insurance Expense	3,099	0	0
320-xxxx-622000-000-000-02-000-00-000	FICA	256	0	0
320-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	2,204	0	0
320-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	39,460	0	0
320-xxxx-623300-000-000-02-000-00-000	LA School Emp Rtmt-LSERS	131	0	0
320-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	662	0	0
	Total Expenditures	\$480,000	\$0	\$0

Terrebonne Parish School Board  
 Special Revenue Funds  
 Fiscal Year 2014/2015

**U. S. Department of Education  
 Elementary and Secondary School Counseling Grant**

The U. S Department of Education awarded the Fund for the Improvement of Education (FIE) Grant to the Terrebonne Parish School District for 3 years beginning August 1, 2013 totaling \$1,102,158. The purpose of these funds is to expand the school counselor program by providing four additional guidance counselors to ensure equitable access to, and participation in, this federally-assisted program for students at four schools: Elysian Fields, Grand Caillou Elementary, Southdown and Village East.

Funding for Year 2 fiscal year 2014-2015 is \$397,386.

**Personnel Roster**

<b>Position</b>	<b>Budget 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Increase (Decrease)</b>
<b>Guidance Counselor</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>Total Positions</b>	<b>4</b>	<b>4</b>	<b>0</b>

Terrebonne Parish School Board  
 Special Revenue Funds  
 U. S. Department of Education  
 Elementary and Secondary School Counseling Grant  
 Fiscal Year 2014/2015

**# 330**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
330-0000-545470-000-000-xx-000-00-000	FIE Earmark Grant	\$0	\$397,386	\$397,386
	Total Revenues	\$0	\$397,386	\$397,386
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
330-2120-653001-000-000-05-000-00-000	Postage Expense	\$0	\$996	\$996
330-2120-661049-000-000-06-000-00-000	Guidance Materials	0	17,116	17,116
330-2120-661510-000-000-06-000-00-000	Supplies - Technology Related	0	16,000	16,000
330-2122-611305-xxx-000-01-000-00-000	Guidance Counselor	0	155,717	169,389
330-2214-611363-062-000-01-000-00-000	Coordinator-Special Area	0	17,259	10,019
330-2214-658201-000-000-05-000-00-000	Travel-Employee	0	565	565
330-2239-612301-000-000-01-000-00-000	Substitute Teacher	0	2,400	0
330-2239-615052-000-000-01-000-00-000	Stipend-In-service Participant	0	8,880	0
330-2239-632012-000-000-03-000-00-000	Consultant Services	0	10,000	10,000
330-2239-658201-000-000-05-000-00-000	Travel - Employee	0	5,000	5,000
330-2239-658253-000-000-05-000-00-000	Travel - Out/of/State	0	6,220	6,220
330-2239-661049-000-000-06-000-00-000	Guidance Materials	0	45,000	36,410
330-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	0	25,361	26,016
330-xxxx-621000-000-000-02-000-00-000	Group Insurance Expense	0	33,849	46,102
330-xxxx-622000-000-000-02-000-00-000	FICA	0	149	0
330-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	0	2,672	2,601
330-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	0	49,465	50,234
330-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	0	737	718
	Total Expenditures	\$0	\$397,386	\$397,386

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

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 were 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 were 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.

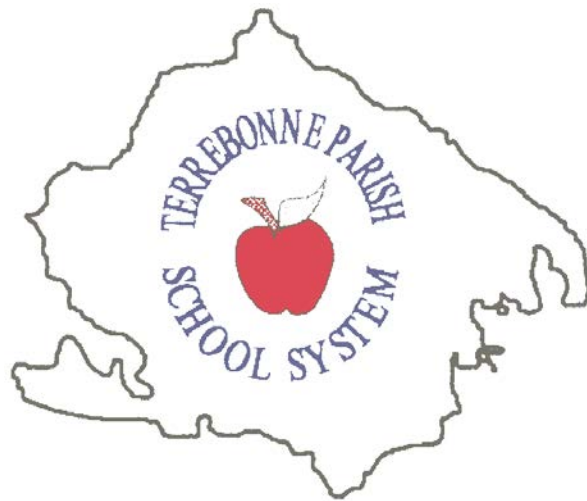
Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title I - School Improvement  
ARRA  
Fiscal Year 2014/2015

**#341**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
341-0000-545500-xxx-000-xx-000-00-000	Title I, Part A-SIF	\$2,082,690	\$0	\$0
341-0000-545500-xxx-000-xx-001-00-000	Title I, Part A-SIF	0	7,478	0
	Total Revenues	\$2,082,690	\$7,478	\$0
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
341-1460-613042-xxx-000-01-000-13-000	Summer Program Teacher	\$15,198	\$0	\$0
341-1460-613081-xxx-000-01-000-12-000	After School Program Teacher	48,081	0	0
341-1460-661005-xxx-000-06-000-12-000	Instructional Materials	7,842	0	0
341-1470-661005-xxx-000-06-000-13-000	Instructional Materials	1,129	0	0
341-1510-611248-xxx-000-01-000-11-000	Instructional Interventionist	79,791	0	0
341-1510-611252-xxx-000-01-000-11-000	Focus Teacher	435,448	0	0
341-1510-612301-xxx-000-01-000-11-000	Substitute Teacher	8,840	0	0
341-1510-613046-028-000-01-000-11-000	Target Teacher Pay Incentive	85,000	0	0
341-1510-632023-xxx-000-03-000-24-000	Other Professional Services	1,200	0	0
341-1510-653038-xxx-000-05-000-11-000	Web Based Access Licenses	67,318	0	0
341-1510-655001-xxx-000-05-000-51-000	Forms Printing	2,167	0	0
341-1510-661005-xxx-000-06-000-11-000	Instructional Materials	227,253	0	0
341-1510-661510-xxx-000-xx-000-24-000	Supplies-Technology Related	12,246	0	0
341-2180-613041-xxx-000-01-000-31-000	Teacher Extra Work	225	0	0
341-2180-653001-xxx-000-05-000-31-000	Postage Expense	1,956	0	0
341-2180-661039-xxx-000-06-000-31-000	Parental Involvement Supplies	3,382	0	0
341-2214-611363-xxx-000-01-000-11-000	Coordinator-Special Area	30,477	0	0
341-2214-653032-xxx-000-05-000-51-000	Cellular Telephone Expense	313	0	0
341-2214-658201-xxx-000-05-000-11-000	Travel-Employee	565	0	0
341-2220-611353-xxx-000-01-000-23-000	Master Teacher	82,586	0	0
341-2220-611357-xxx-000-01-000-23-000	Instructional Coach	158,178	0	0
341-2231-612301-xxx-000-01-000-11-000	Substitute Teacher	105	0	0
341-2234-612301-xxx-000-01-000-23-000	Substitute Teacher	14,661	0	0
341-2234-615051-xxx-000-01-000-23-000	Stipend-In-service Presenter	825	0	0
341-2234-615052-xxx-000-01-000-23-000	Stipend-In-service Participant	15,845	0	0
341-2234-632012-xxx-000-03-000-23-000	Consultant Services	229,887	0	0







Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

**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 2014/2015 is estimated at the prior year's allocation of \$1,165,900. The basic Title II-Part A is comprised of two components, Administrative and Non-Public which have allocations of \$987,250 and \$178,650 respectively.

**Personnel Roster**

<b>Position</b>	<b>Budget 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Increase (Decrease)</b>
<b>Staff Development Coordinator</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>1</b>	<b>1</b>	<b>0</b>

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title II Teacher and Principal Training and Recruiting  
Fiscal Year 2014/2015

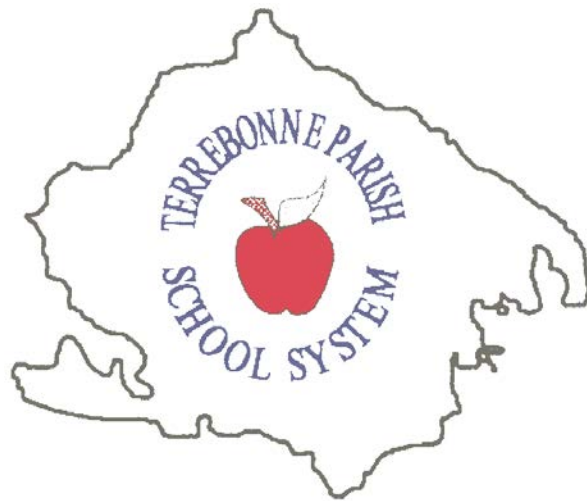
**# 370**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
370-0000-545450-000-000-xx-000-00-000	Title II, Part A	\$1,148,142	\$1,079,208	\$987,250
370-0000-545450-000-240-xx-000-00-000	Title II, Part A	111,623	189,631	178,650
	Total Revenues	\$1,259,765	\$1,268,839	\$1,165,900
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
370-1110-615101-000-000-01-000-23-000	Performance Pay	\$590,227	\$562,679	\$231,700
370-1110-615103-000-000-01-000-23-000	Target/Demand Teacher Stipend	0	70,000	355,000
370-1110-615109-000-000-01-000-23-000	Value Add Stipend	0	59,000	0
370-1130-615101-000-000-01-000-23-000	Performance Pay	2,819	0	0
370-1130-615109-000-000-01-000-23-000	Value Add Stipend	0	3,000	0
370-1211-615101-000-000-01-000-23-000	Performance Pay	56,719	0	0
370-1212-615101-000-000-01-000-23-000	Performance Pay	81,083	0	0
370-1214-615101-000-000-01-000-23-000	Performance Pay	5,775	0	0
370-1216-615101-000-000-01-000-23-000	Performance Pay	9,000	0	0
370-1220-615101-000-000-01-000-23-000	Performance Pay	33,757	0	0
370-1220-615109-000-000-01-000-23-000	Value Add Stipend	0	2,000	0
370-1410-615101-000-000-01-000-23-000	Performance Pay	10,627	0	0
370-1510-615101-000-000-01-000-23-000	Performance Pay	3,000	24,714	0
370-1510-615109-000-000-01-000-23-000	Value Add Stipend	0	8,000	0
370-2214-611367-000-000-01-000-41-000	Staff Development Coordinator	23,355	39,509	39,694
370-2214-658201-000-000-05-000-41-000	Travel-Employee	244	600	600
370-2220-615101-000-000-01-000-23-000	Performance Pay	41,379	0	0
370-2234-612301-000-000-01-000-23-xxx	Substitute Teacher	6,701	1,730	2,000
370-2234-615052-000-000-01-000-23-000	Stipend-In-service Participant	19,300	0	15,000
370-2234-624001-000-000-02-000-23-000	Tuition Reimbursement	8,100	6,000	6,000
370-2234-624013-000-000-02-000-23-000	Praxis Test Fee	2,275	3,000	3,000
370-2234-624017-000-000-02-000-23-000	Certification Fee	500	0	0
370-2234-632012-000-000-03-000-23-000	Consultant Services	9,000	0	0
370-2234-653033-000-000-05-000-23-000	IPad Data Plan	0	8,109	9,667
370-2234-653038-000-000-05-000-23-000	Web Based Access Licenses	13,142	88,730	88,730
370-2234-658201-000-000-05-000-23-000	Travel-Employee	20,213	16,700	38,004

Terrebonne Parish School Board  
 Special Revenue Funds  
 NCLB Title II Teacher and Principal Training and Recruiting  
 Fiscal Year 2014/2015

# 370

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
370-2234-661045-000-000-06-000-23-000	Professional Development Supplies	1,319	1,128	1,100
370-2234-661054-000-000-06-000-23-000	Subscription Expense	687	439	439
370-2252-615101-000-000-01-000-23-000	Performance Pay	42,000	24,165	0
370-2310-633310-000-000-03-000-51-000	Financial Audit Fees	475	475	475
370-2410-615101-000-000-01-000-23-000	Performance Pay	43,463	27,907	0
370-2420-615101-000-000-01-000-23-000	Performance Pay	32,422	25,400	0
370-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	67,998	70,652	64,632
370-xxxx-621000-062-000-02-000-41-000	Group Insurance Expense	2,479	4,496	4,957
370-xxxx-622000-000-000-02-000-23-xxx	FICA	878	251	0
370-xxxx-622500-000-000-02-000-xx-xxx	Medicare Part A Expense	13,641	11,927	9,331
370-xxxx-623101-000-000-02-000-xx-000	Teachers Retirement	5,366	17,865	115,274
370-xxxx-626001-000-000-02-000-xx-xxx	Workers Comp Insurance	197	732	1,647
<b>240 - Non Public</b>				
370-2234-632012-000-240-03-000-23-240	Consultant Services	2,000	19,000	15,500
370-2234-653038-000-240-05-000-23-240	Web Based Access Licenses	6,995	11,995	11,000
370-2234-661045-000-240-06-000-23-246	Professional Development Supplies	5,410	3,381	4,170
370-2234-689501-000-240-xx-000-23-245	Non Public Travel Expense	35,147	45,071	42,323
370-2234-689503-000-240-08-000-23-245	Non Public Travel O/O/S	29,110	27,779	29,111
370-2234-689505-000-240-08-000-23-165	Tuition Reimb-Non Employee	16,556	36,400	27,400
370-2234-689507-000-240-08-000-23-240	Non Public Presenter	300	6,950	6,950
370-2234-689509-000-240-08-000-23-240	Non Public Attendee Stipend	9,495	26,640	30,500
370-5200-693301-000-240-09-000-00-000	Indirect Cost - Federal Fund	6,611	12,415	11,696
	Total Expenditures	\$1,259,765	\$1,268,839	\$1,165,900



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

NCLB Title II - School Leadership Program

The School Leadership Program Grant under Title II-Part A was a five year grant beginning with fiscal year 2009/2010. The School Leadership grant was 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 was based on performance criteria.

Funding for this grant has ended.

Terrebonne Parish School Board  
 Special Revenue Funds  
 NCLB Title II - School Leadership Program  
 Fiscal Year 2014/2015

#370

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
370-0000-545450-000-315-xx-000-00-000	Title II, Part A	\$481,086	\$589,103	\$0
370-0000-545450-000-315-xx-001-00-000	Title II, Part A	87,870	108,017	0
	Total Revenues	\$568,956	\$697,120	\$0
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
370-2234-632012-000-315-03-000-00-000	Consultant Services	\$460,500	\$537,800	\$0
370-2234-658253-000-315-05-000-00-000	Travel-Out/Of/State	0	3,000	0
370-2234-661045-000-315-06-000-00-000	Professional Development Supplies	0	11,242	0
370-5200-693301-000-315-09-000-00-000	Indirect Cost - Federal Fund	20,586	37,061	0
370-xxxx-xxxxxx-xxx-315-xx-xx1-00-000	Prior Year Expenditures	87,870	108,017	0
	Total Expenditures	\$568,956	\$697,120	\$0

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

**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 2014/2015 is estimated at the prior year's allocation of \$394,949.

**Personnel Roster**

<b>Position</b>	<b>Budget 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Increase (Decrease)</b>
<b>Paraprofessional</b>	<b>8</b>	<b>8</b>	<b>0</b>
<b>Clerical/Secretarial</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Support Services Coordinator</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>10</b>	<b>10</b>	<b>0</b>



Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title VII - Indian Education  
Fiscal Year 2014/2015

**# 410**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
410-0000-543900-000-000-00-00-000	Restricted Grants Direct	\$404,421	\$394,949	\$394,949
	Total Revenues	\$404,421	\$394,949	\$394,949
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
410-1510-611501-000-000-01-000-00-000	Paraprofessional	\$148,990	\$134,800	\$133,945
410-1510-613001-000-000-01-000-00-000	Paraprofessional-Extra Work	721	800	800
410-1510-632018-000-000-03-000-00-000	Instructional Services	8,250	9,075	7,800
410-1510-661005-000-000-06-000-00-000	Instructional Materials	3,064	482	535
410-1510-661510-000-000-06-000-00-000	Supplies-Technology Related	1,459	1,125	600
410-2180-661039-000-000-06-000-00-000	Parental Involvement Supplies	489	300	300
410-2214-611401-000-000-01-000-00-000	Clerical/Secretarial	22,809	23,159	23,007
410-2214-611822-000-000-01-000-00-000	Support Service Coordinator	46,975	47,476	46,975
410-2214-658201-000-000-05-000-00-000	Travel-Employee	4,119	4,500	2,000
410-2214-661050-000-000-06-000-00-000	General Office Supplies	810	800	800
410-2310-633310-000-000-03-000-00-000	Financial Audit Fees	95	105	105
410-2310-654035-000-000-05-000-00-000	Advertising Expense	16	25	25
410-2620-653001-000-000-05-000-00-000	Postage Expense	196	250	400
410-2720-651056-000-000-05-000-00-000	Field Trip Expense	1,939	2,632	2,800
410-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	18,381	18,817	18,817
410-xxxx-621000-000-000-02-000-00-000	Group Insurance Expense	98,018	102,628	104,954
410-xxxx-622000-000-000-02-000-00-000	FICA	0	0	50
410-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	2,168	2,227	2,700
410-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	45,044	44,923	47,517
410-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	878	825	819
	Total Expenditures	\$404,421	\$394,949	\$394,949

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

Community Development Block Grant - 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 Statute 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 provided 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 provided high quality early childhood educational experiences to four-year-old children who were considered to be "at risk" of achieving later academic success.

As of fiscal year 2013/2014 funding for both of these programs has ended.



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

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 2014/2015 Child Care Program:

Acadian Elementary	\$38,452
Bourg Elementary	34,552
Broadmoor Elementary	64,701
Coteau-Bayou Blue Elementary	33,545
Lisa Park Elementary	58,210
Mulberry Elementary	102,442
Oakshire Elementary	52,105
Schriever Elementary	28,625
Upper Little Caillou Elementary	<u>48,571</u>
 Total Budget	 \$461,203

Terrebonne Parish School Board  
Special Revenue Funds  
Local Billable Services  
Fiscal Year 2014/2015

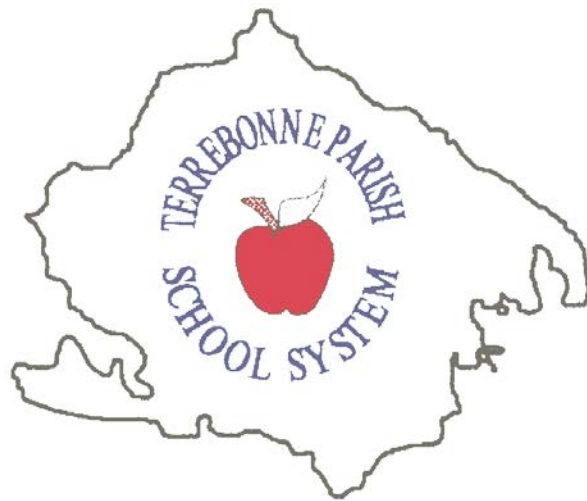
**# 470**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
470-0000-517900-xxx-000-00-000-00-000	Other Activity Income	\$609,622	\$418,575	\$461,203
	Total Revenues	\$609,622	\$418,575	\$461,203
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
470-1420-613001-xxx-000-01-000-00-000	Paraprofessional-Extra Work	\$595	\$0	\$0
470-1510-611214-xxx-000-01-000-00-000	Part-Time Teacher	593	0	0
470-2216-611363-xxx-000-01-000-00-000	Coordinator-Special Area	50	0	0
470-2410-611427-xxx-000-01-000-00-000	Part-Time Clerical	69,995	0	0
470-xxxx-612301-xxx-000-01-000-00-000	Substitute Teacher	827	0	0
470-2620-613013-xxx-000-01-000-00-000	Extra Work-Maintenance	10,148	0	0
470-3120-613031-xxx-000-01-000-00-000	CNP Managers-Extra Work	69	0	0
470-3120-613035-xxx-000-01-000-00-000	Extra Work-CNP Workers	325	0	0
470-xxxx-613041-xxx-000-01-000-00-000	Teacher Extra Work	700	0	0
470-1460-613081-xxx-000-01-000-00-000	After School Program Teacher	1,305	0	0
470-2231-615051-xxx-000-01-000-00-000	Stipend-In-service Presenter	188	0	0
470-xxxx-615052-000-000-01-000-00-000	Stipend-In-service Participant	13,973	0	0
470-xxxx-622000-xxx-000-02-000-00-000	FICA	4,433	0	0
470-xxxx-622500-xxx-000-02-000-00-000	Medicare Part A Expense	1,387	0	0
470-xxxx-623101-xxx-000-02-000-00-000	Teachers Retirement	3,838	0	0
470-xxxx-623300-xxx-000-02-000-00-000	LA School Employees Rmt-LSERS	2,829	0	0
470-xxxx-626001-xxx-000-02-000-00-000	Workers Comp Insurance	676	0	0
470-2630-642435-000-000-00-000-00-000	Grounds Care Service	1,266	0	0
470-2400-653005-xxx-000-00-000-00-000	Telephone Expense	8,379	0	0
470-2220-653012-xxx-000-05-000-00-000	Data Communications Lines	1,187	0	0
470-xxxx-658201-000-000-05-000-00-000	Travel-Employee	1,081	0	0
470-xxxx-661005-xxx-000-06-000-00-000	Instructional Materials	239	0	0
470-xxxx-661040-xxx-000-06-000-00-000	Testing Materials	1,275	0	0
470-2400-661050-xxx-000-06-000-00-000	General Office Supplies	1,120	0	0
470-1100-661510-xxx-000-06-000-00-000	Supplies-Technology Related	19,514	0	0

Terrebonne Parish School Board  
Special Revenue Funds  
Local Billable Services  
Fiscal Year 2014/2015

# 470

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>474 - Child Care Services</b>				
470-1460-613052-xxx-474-01-000-00-000	Child Care Extra Work	322,400	331,282	353,711
470-1460-622000-xxx-474-02-000-00-000	FICA	533	0	0
470-1460-622500-xxx-474-02-000-00-000	Medicare Part A Expense	4,018	4,804	5,130
470-1460-623101-xxx-474-02-000-00-000	Teachers Retirement	70,963	81,164	100,946
470-1460-623300-xxx-474-02-000-00-000	LA School Employees Rtmt-LSERS	4,142	0	0
470-1460-623905-xxx-474-02-000-00-000	LA State Employee Rtmt-LASERS	440	0	0
470-1460-626001-xxx-474-02-000-00-000	Workers Comp Insurance	1,997	1,325	1,416
<b>590 - School Athletic Event Compensation</b>				
470-1420-612201-xxx-590-01-000-00-000	CECP Coach/Sponsor	6,425	0	0
470-1420-613054-xxx-590-01-000-00-000	Athletics/Sponsors Extra Work	11,190	0	0
470-1420-622000-xxx-590-02-000-00-000	FICA	327	0	0
470-xxxx-622500-xxx-590-02-000-00-000	Medicare Part A Expense	247	0	0
470-1420-623101-xxx-590-02-000-00-000	Teachers Retirement	2,907	0	0
470-xxxx-626001-xxx-590-02-000-00-000	Workers Comp Insurance	70	0	0
<b>720 - Band Assistance Program</b>				
470-1410-613088-xxx-720-01-000-00-000	Band Assistance	34,500	0	0
470-1410-622000-xxx-720-02-000-00-000	FICA	1,903	0	0
470-1410-622500-xxx-720-02-000-00-000	Medicare Part A Expense	499	0	0
470-1410-623101-xxx-720-02-000-00-000	Teachers Retirement	931	0	0
470-1410-626001-xxx-720-02-000-00-000	Workers Comp Insurance	138	0	0
Total Expenditures		\$609,622	\$418,575	\$461,203



Terrebonne Parish School Board  
 Special Revenue Funds  
 Fiscal Year 2014/2015

**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 funded through the Louisiana Community and Technical College System (LCTCS).

Funding for the Federal Adult Education Program for fiscal year 2014/2015 is estimated to be \$312,198, which includes \$225,382 for the Basic Grant, \$46,676 for the Adult and Family Literacy Grant, and \$40,140 for the English Language/Civics Education Grant.

**Personnel Roster**

<b>Position</b>	<b>Budget 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Increase (Decrease)</b>
<b>Teacher</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Part-time Teacher</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>Part-time Paraprofessional</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>Total Positions</b>	<b>10</b>	<b>10</b>	<b>0</b>



Terrebonne Parish School Board  
Special Revenue Funds  
Federal Adult Education  
Fiscal Year 2014/2015

**# 490**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
490-0000-545200-000-000-00-000-00-000	Adult Basic Education	\$207,667	\$225,382	\$225,382
490-0000-545200-000-000-00-001-00-000	Adult Basic Education-Prior Year	18,066	19,723	0
490-0000-545200-000-000-00-002-00-000	Adult Basic Education-Carry Over	0	31,801	0
	Total Revenues	\$225,733	\$276,906	\$225,382
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
490-1600-611214-000-000-01-000-00-000	Part-Time Teacher	\$34,608	\$19,829	\$54,900
490-1600-611284-000-000-01-000-00-000	Adult Education Teacher	45,934	30,862	55,507
490-1600-611501-000-000-01-000-00-000	Paraprofessional	28,403	0	2,653
490-1600-611517-000-000-01-000-00-000	Part-Time Paraprofessional	9,984	9,274	15,300
490-1600-612301-000-000-01-000-00-000	Substitute Teacher	0	11,277	0
490-1600-612431-000-000-01-000-00-000	Substitute Paraprofessional	0	2,793	0
490-1600-613001-000-000-01-000-00-000	Paraprofessional - Extra Work	9,049	6,965	10,560
490-1600-613041-000-000-01-000-00-000	Teacher Extra Work	9,675	3,000	5,400
490-1600-621000-000-000-02-000-00-000	Group Insurance Expense	16,997	8,074	18,063
490-1600-622000-000-000-02-000-00-000	FICA	619	868	2,120
490-1600-622500-000-000-02-000-00-000	Medicare Part A Expense	1,940	1,146	2,090
490-1600-623101-000-000-02-000-00-000	Teachers Retirement	31,279	18,286	29,324
490-1600-626001-000-000-02-000-00-000	Workers Comp Insurance	565	332	578
490-1600-634018-000-000-04-000-00-000	System Software Maintenance	1,287	10,000	5,000
490-1600-661005-000-000-06-000-00-000	Instructional Supplies	5,031	40,407	8,118
490-1600-661510-000-000-06-000-00-000	Supplies-Technology Related	223	9,000	500
490-2216-661050-000-000-06-000-00-000	General Office Supplies	56	378	378
490-2236-658201-000-000-05-000-00-000	Travel-Employee	174	10,000	2,000
490-2236-658253-000-000-05-000-00-000	Travel-Out/Of/State	1,877	2,000	2,000
490-2236-661510-000-000-07-000-00-000	Supplies-Technology Related	0	30,000	0
490-2310-633310-000-000-03-000-00-000	Financial Audit Fees	84	85	85
490-2310-654035-000-000-05-000-00-000	Advertising Expense	0	100	100
490-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	9,882	10,706	10,706
490-xxxx-xxxxxx-000-000-xx-001-00-000	Prior Year Expenditures	18,066	19,723	0
490-xxxx-xxxxxx-000-000-xx-002-00-000	Carry Over Expenditures	0	31,801	0
	Total Expenditures	\$225,733	\$276,906	\$225,382

Terrebonne Parish School Board  
 Special Revenue Funds  
 Fiscal Year 2014/2015

**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 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 assisting children and adults in achieving state content and performance standards.

Funding for fiscal year 2014/2015 is estimated at the prior year's allocation of \$46,676.

**Personnel Roster**

Position	Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
<b>Part-time Teacher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Part-time Paraprofessional</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Total Positions</b>	<b>3</b>	<b>3</b>	<b>0</b>

Terrebonne Parish School Board  
Special Revenue Funds  
Federal Adult Education - Adult and Family Literacy  
Fiscal Year 2014/2015

**# 490**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
490-0000-545200-000-100-00-130-00-000	Adult Basic Education	\$40,588	\$46,676	\$46,676
490-0000-545200-000-100-00-131-00-000	Adult Basic Education-Prior Year	2,417	0	0
	Total Revenues	\$43,005	\$46,676	\$46,676
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
490-1600-611214-000-100-01-130-00-000	Part-Time Teacher	\$12,161	\$16,314	\$18,000
490-1600-611284-000-100-01-130-00-000	Adult Education Teacher	11,591	0	0
490-1600-611517-000-100-01-130-00-000	Part-Time Paraprofessional	6,821	5,732	18,360
490-1600-612301-000-100-01-130-00-000	Substitute Teacher	0	3,706	0
490-1600-612431-000-100-01-130-00-000	Substitute Paraprofessional	0	4,515	0
490-1600-621000-000-100-02-130-00-000	Group Insurance Expense	2,102	0	0
490-1600-622000-000-100-02-130-00-000	FICA	1,178	1,765	2,253
490-1600-622500-000-100-02-130-00-000	Medicare Part A Expense	443	439	531
490-1600-623101-000-100-02-130-00-000	Teachers Retirement	2,840	488	0
490-1600-626001-000-100-02-130-00-000	Workers Comp Insurance	122	122	144
490-1600-661005-000-100-06-130-00-000	Instructional Materials	840	10,661	4,454
490-1600-661510-000-100-07-130-00-000	Supplies-Technology Related	461	600	600
490-2216-661050-000-100-06-130-00-000	General Office Supplies	101	117	117
490-5200-693301-000-100-09-130-00-000	Indirect Cost - Federal Fund	1,928	2,217	2,217
490-xxxx-xxxxxx-000-100-xx-131-00-000	Prior Year Expenditures	2,417	0	0
	Total Expenditures	\$43,005	\$46,676	\$46,676

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

**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 2014/2015 is estimated at the prior year's allocation of \$40,140.

**Personnel Roster**

<b>Position</b>	<b>Budget 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Increase (Decrease)</b>
<b>Paraprofessional</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Part-time Teacher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>0</b>

Terrebonne Parish School Board  
Special Revenue Funds  
Federal Adult Education - English Language/Civics  
Fiscal Year 2014/2015

**# 490**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
490-0000-545200-000-010-00-000-00-000	Adult Basic Education	\$30,525	\$40,140	\$40,140
490-0000-545200-000-010-00-001-00-000	Adult Basic Education-Prior Year	1,359	0	0
490-0000-545200-000-010-00-002-00-000	Adult Basic Education-Carry Over	0	25,413	0
	Total Revenues	\$31,884	\$65,553	\$40,140
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
490-1600-611214-000-010-01-000-00-000	Part-Time Teacher	\$3,713	\$9,007	\$6,300
490-1600-611284-000-010-01-000-00-000	Adult Education Teacher	15,970	0	0
490-1600-611501-000-010-01-000-00-000	Paraprofessional	0	2,300	10,612
490-1600-612301-000-010-01-000-00-000	Substitute Teacher	0	6,801	0
490-1600-612431-000-010-01-000-00-000	Substitute Paraprofessional	0	765	0
490-1600-613041-000-010-01-000-00-000	Teacher Extra Work	550	0	5,400
490-1600-621000-000-010-02-000-00-000	Group Insurance Expense	2,746	623	5,982
490-1600-622000-000-010-02-000-00-000	FICA	30	1,028	391
490-1600-622500-000-010-02-000-00-000	Medicare Part A Expense	293	274	324
490-1600-623101-000-010-02-000-00-000	Teachers Retirement	4,837	625	4,483
490-1600-626001-000-010-02-000-00-000	Workers Comp Insurance	81	75	89
490-1600-661005-000-010-06-000-00-000	Instructional Materials	779	14,635	4,552
490-1600-661510-000-010-07-000-00-000	Supplies-Technology Related	0	2,000	0
490-2216-661050-000-010-06-000-00-000	General Office Supplies	76	100	100
490-5200-693301-000-010-09-000-00-000	Indirect Cost - Federal Fund	1,450	1,907	1,907
490-xxxx-xxxxx-000-010-xx-001-xx-000	Prior Year Expenditures	1,359	0	0
490-xxxx-xxxxx-000-010-xx-002-xx-000	Carry Over Expenditures	0	25,413	0
	Total Expenditures	\$31,884	\$65,553	\$40,140

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

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.

Due to the uncertainty of funding, no estimate is made for fiscal year 2014/2015.



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

Federal Adult Education  
WorkReady U

The WorkReady U Grant was a program designed to improve the outlook for adults age 18 and over that did not possess a high school diploma or equivalency. Implementation was achieved through cooperative projects that built 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.



Terrebonne Parish School Board  
 Special Revenue Funds  
 Federal Adult Education - WorkReady U Grant  
 Fiscal Year 2014/2015

**# 490**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
490-0000-545200-000-150-00-001-00-000	Adult Basic Education-Prior Year	\$14,164	\$0	\$0
	Total Revenues	\$14,164	\$0	\$0
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
490-xxxx-xxxxxx-000-150-xx-001-00-000	Prior Year Expenditures	\$14,164	\$0	\$0
	Total Expenditures	\$14,164	\$0	\$0

Terrebonne Parish School Board  
 Special Revenue Funds  
 Fiscal Year 2014/2015

**Education Excellence**

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

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

Revenues in the Education Excellence Fund consist of funds drawn down from the State Legislature Millennium Trust on an annual, as-needed basis. The amount of revenue to be requested from the State for fiscal year 2014/2015 is \$350,000. Projected expenditures for 2014/2015 are \$421,516. The estimated fund balance at June 30, 2015 is projected to be \$19,650.

**Personnel Roster**

Position	Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
<b>Pre-GED/Skills Option Teacher</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>Pre-GED/Skills Option Paraprofessional</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>Total Positions</b>	<b>8</b>	<b>8</b>	<b>0</b>

Terrebonne Parish School Board  
 Special Revenue Funds  
 Education Excellence  
 Fiscal Year 2014/2015

**# 510**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
510-0000-531900-000-000-00-000	Other Unrestricted Revenues	\$325,000	\$350,000	\$350,000
	Total Revenues	\$325,000	\$350,000	\$350,000
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
510-1100-612301-000-000-01-000-00-000	Substitute Teacher	\$4,167	\$0	\$0
510-1100-661005-000-000-06-000-00-000	Instructional Supplies	0	14,891	14,891
510-1130-611231-000-000-01-000-00-000	Secondary Teacher	169,389	176,100	179,429
510-1130-611501-000-000-01-000-00-000	Paraprofessional	58,475	60,120	61,076
510-1480-661005-000-000-06-000-00-000	Instructional Supplies	0	19,891	19,891
510-1480-661040-000-000-06-000-00-000	Testing Materials	5,000	11,998	11,998
510-2310-633310-000-000-03-000-00-000	Financial Audit Fees	80	411	411
510-xxxx-621000-000-000-02-000-00-000	Group Insurance Expense	50,344	63,865	62,030
510-xxxx-622000-000-000-02-000-00-000	FICA	225	0	0
510-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	3,253	3,425	3,487
510-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	47,023	61,846	67,341
510-xxxx-626001-000-000-02-000-00-000	Workers Compensation Insurance	928	945	962
	Total Expenditures	\$338,884	\$413,492	\$421,516
<b>FUND BALANCE</b>				
	Excess (Deficiency) of Revenues and			
	Other Sources of Funds	(13,884)	(63,492)	(71,516)
	Balance at Beginning of Year	168,542	154,658	91,166
	Balance at End of Year	\$154,658	\$91,166	\$19,650

Terrebonne Parish School Board  
 Special Revenue Funds  
 Fiscal Year 2014/2015

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

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.

Funding for this program through the Cecil J. Picard Early Childhood Program is based on \$4,580 per eligible student per year, which is combined with other funding sources such as NCLB Title I, TANF, and 8(g) Grants to fully fund the program.

Funding for fiscal year 2014/2015 is estimated at the prior year’s allocation of \$2,170,213.

**Personnel Roster**

Position	Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
<b>Pre K Teacher</b>	<b>27</b>	<b>27</b>	<b>0</b>
<b>Pre K Paraprofessional</b>	<b>27</b>	<b>27</b>	<b>0</b>
<b>Total Positions</b>	<b>54</b>	<b>54</b>	<b>0</b>

Terrebonne Parish School Board  
 Special Revenue Funds  
 LA 4 Pre Kindergarten Program - State  
 Fiscal Year 2014/2015

**# 550**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
550-0000-532400-000-000-xx-000-00-000	LA - 4	\$239,101	\$2,170,213	\$2,170,213
	Total Revenues	\$239,101	\$2,170,213	\$2,170,213
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
550-1530-611271-000-000-01-000-00-000	Pre-Kindergarten Teacher	\$39,852	\$977,521	\$954,844
550-1530-611501-000-000-01-000-00-000	Paraprofessional	14,641	386,680	373,352
550-1530-621000-000-000-02-000-00-000	Group Insurance Expense	14,234	411,284	445,877
550-1530-622500-000-000-02-000-00-000	Medicare Part A Expense	740	17,582	18,489
550-1530-623101-000-000-02-000-00-000	Teachers Retirement	13,351	367,875	368,131
550-1530-623905-000-000-02-000-00-000	La State Employee Rtmt-LASERS	0	3,884	4,207
550-1530-626001-000-000-02-000-00-000	Workers Compensation Insurance	218	5,387	5,313
550-1530-661005-000-000-06-000-00-000	Instructional Materials	12,908	0	0
550-1530-661510-000-000-06-000-00-000	Supplies-Technology Related	314	0	0
550-2214-658201-000-000-05-000-00-000	Travel-Employee	114	0	0
550-2214-661050-000-000-06-000-00-000	General Office Supplies	50	0	0
550-2234-658201-000-000-05-000-00-000	Travel-Employee	202	0	0
550-2720-651061-000-000-05-000-00-000	Student Transportation Costs	142,439	0	0
550-2620-653001-000-000-05-000-00-000	Postage Expense	38	0	0
	Total Expenditures	\$239,101	\$2,170,213	\$2,170,213

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

**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 2014/2015 is estimated to be \$86,894.

**Personnel Roster**

Position	Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
<b>Project Itinerant Liaison</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>Part-Time Teacher – Homeless</b>	<b>2</b>	<b>1</b>	<b>(1)</b>
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>0</b>

Terrebonne Parish School Board  
Special Revenue Services  
NCLB Title X - McKinney/Vento Homeless Assistance Act  
Fiscal Year 2014/2015

**# 560**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
560-0000-545590-000-000-xx-000-00-000	Other NCLB Programs	\$73,106	\$86,894	\$86,894
560-0000-545590-000-000-xx-001-00-000	Prior Year Funds	1,921	0	0
	Total Revenues	\$75,027	\$86,894	\$86,894
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
560-1510-611214-000-000-01-000-11-000	Part-Time Teacher	\$12,675	\$36,061	\$20,700
560-1510-611501-000-000-01-000-11-000	Paraprofessional	3,305	3,436	3,443
560-1510-612431-000-000-01-000-11-000	Substitute Paraprofessional	84	241	0
560-1510-658201-000-000-05-000-11-000	Travel-Employee	6	0	0
560-1510-661005-000-000-06-000-11-000	Instructional Materials	14,476	395	4,741
560-2180-611371-000-000-01-000-31-000	Project Itinerant Liaison	22,352	0	27,068
560-2180-611507-000-000-01-000-31-000	Homeless Advocate	0	12,317	0
560-2180-653001-000-000-05-000-31-000	Postage Expense	183	264	264
560-2180-653032-000-000-05-000-31-000	Cellular Telephone Expense	348	363	363
560-2180-658201-000-000-05-000-31-000	Travel-Employee	92	833	833
560-2180-661039-000-000-06-000-31-000	Parental Involvement Supplies	0	750	750
560-2180-661050-000-000-06-000-51-000	General Office Supplies	723	200	200
560-2234-658201-000-000-05-000-23-000	Travel-Employee	388	1,155	1,155
560-2310-633310-000-000-03-000-51-000	Financial Audit Fees	25	25	24
560-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	4,330	5,689	5,689
560-xxxx-621000-000-xxx-02-000-xx-000	Group Insurance Expense	6,196	10,101	6,378
560-xxxx-622000-000-000-02-000-11-000	FICA	5	9	0
560-xxxx-622500-000-xxx-02-000-xx-000	Medicare Part A Expense	527	753	742
560-xxxx-623101-000-xxx-02-000-xx-000	Teachers Retirement	7,237	14,094	14,339
560-xxxx-626001-000-xxx-02-000-xx-000	Workers Comp Insurance	154	208	205
560-xxxx-xxxxxx-000-000-xx-001-00-000	Prior Year Expenditures	1,921	0	0
	Total Expenditures	\$75,027	\$86,894	\$86,894

Terrebonne Parish School Board  
 Special Revenue Funds  
 Fiscal Year 2014/2015

**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 2014/2015 is estimated at the prior year's allocation of \$208,598.

**Personnel Roster**

Position	Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
<b>Paraprofessional</b>	<b>3</b>	<b>4</b>	<b>1</b>
<b>Total Positions</b>	<b>3</b>	<b>4</b>	<b>1</b>



Terrebonne Parish School Board  
Special Revenue Funds  
Federal Vocational Education  
Fiscal Year 2014/2015

**# 590**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
590-0000-545100-000-000-00-000	Career and Technical Education	\$261,076	\$208,598	\$208,598
	Total Revenues	\$261,076	\$208,598	\$208,598
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
590-1300-612431-000-000-01-000-00-000	Substitute Paraprofessional	\$448	\$1,400	\$0
590-1300-632018-000-000-03-000-00-000	Instructional Services	0	150	150
590-1300-634022-000-000-03-000-00-000	Criminal History Checks	818	864	864
590-1300-653001-000-000-05-000-00-000	Postage Expense	668	0	0
590-1300-653038-040-000-05-000-00-000	Web Based Access Licenses	14,219	10,430	10,430
590-1300-661020-000-000-06-000-00-000	Vocational Supplies	61,472	8,482	8,482
590-1300-661510-000-000-06-000-00-000	Supplies-Technology Related	31,796	33,128	1,486
590-1390-611501-000-000-01-000-00-000	Paraprofessional	61,974	48,547	63,420
590-1490-611272-000-000-01-000-00-000	JAG Teacher	14,381	34,262	34,080
590-1490-612301-000-000-01-000-00-000	Substitute Teacher	1,019	179	0
590-2235-658201-000-000-05-000-00-000	Travel-Employee	1,244	3,000	3,000
590-2235-658253-000-000-05-000-00-000	Travel-Out/Of/State	9,258	10,000	10,000
590-2660-661068-000-000-06-000-00-000	Security Supplies	7,388	0	0
590-2310-633310-000-000-03-000-00-000	Financial Audit Fees	65	65	65
590-2720-651061-000-000-05-000-00-000	Student Transportation Costs	915	0	0
590-xxxx-621000-000-000-02-000-00-000	Group Insurance Expense	35,080	33,907	47,517
590-1490-622000-000-000-02-000-00-000	FICA	56	98	0
590-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	1,041	1,224	1,414
590-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	18,923	22,524	27,300
590-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	311	338	390
	Total Expenditures	\$261,076	\$208,598	\$208,598

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

8(g) Block Grant

The 8(g) Block Grant Fund was established to monitor expenditures of 8(g) monies made available in the 1990/1991 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 2014/2015 has been made.



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

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 2014/2015 is estimated at the prior year's allocation of \$197,706.

Terrebonne Parish School Board  
 Special Revenue Funds  
 LQEA 8(g) Preschool Student Enhancement Block Grant  
 Fiscal Year 2014/2015

**# 630**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
630-0000-532200-000-000-xx-000-00-000	Education Support Fund	\$232,900	\$197,706	\$197,706
	Total Revenues	\$232,900	\$197,706	\$197,706
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
630-1530-611271-000-000-01-000-00-000	Pre-Kindergarten Teacher	\$112,990	\$92,280	\$90,009
630-1530-611501-000-000-01-000-00-000	Paraprofessional	37,087	32,429	32,336
630-1530-621000-000-000-02-000-00-000	Group Insurance Expense	43,371	36,853	38,842
630-1530-622500-000-000-02-000-00-000	Medicare Part A Expense	2,034	1,730	1,774
630-1530-623101-000-000-02-000-00-000	Teachers Retirement	36,818	33,921	34,256
630-1530-626001-000-000-02-000-00-000	Workers Comp Insurance	600	493	489
	Total Expenditures	\$232,900	\$197,706	\$197,706

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

Extended School Year Program  
Special Education - Act 34/35

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 2014/2015 is estimated to be \$74,650.

Terrebonne Parish School Board  
Special Revenue Funds  
Special Education Act 34/35  
Fiscal Year 2014/2015

**# 660**

Account Number	Account Description	Revised Budget 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
660-0000-532900-000-000-xx-000-00-000	Special Education	\$80,054	\$74,650	\$74,650
	Total Revenues	\$80,054	\$74,650	\$74,650
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
660-2154-611903-000-000-01-000-00-000	Special Education Interpreter	\$989	\$0	\$1,038
660-1210-613003-000-000-01-000-00-000	Summer Program Paraprofessional	12,734	7,600	7,600
660-1210-613042-000-000-01-000-00-000	Summer Program Teacher	24,505	21,450	21,450
660-1210-658201-000-000-05-000-00-000	Travel-Employee	0	11	11
660-1210-661005-000-000-06-000-00-000	Instructional Materials	1,949	2,600	2,600
660-2134-613057-000-000-01-000-00-000	Nurse - Extra Work	2,409	2,150	2,150
660-2152-613061-000-000-01-000-00-000	Speech Therapist - Extra Work	360	2,150	2,150
660-2212-613065-000-000-01-000-00-000	Facilitator-Extra Work	1,100	0	0
660-2410-613077-000-000-01-000-00-000	Summer Program Administration	4,319	5,100	5,100
660-2150-658201-000-000-05-000-00-000	Travel-Employee	9	25	25
660-2410-658201-000-000-05-000-00-000	Travel-Employee	38	186	186
660-2730-651061-000-000-05-000-00-000	Student Transportation Costs	21,125	22,208	22,208
660-xxxx-622000-000-000-02-000-00-000	FICA	408	100	100
660-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	594	558	558
660-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	9,329	10,358	9,320
660-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	186	154	154
	Total Expenditures	\$80,054	\$74,650	\$74,650

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

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.

Funding for this grant has ended.





Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

**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 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 2014/2015 is estimated at the prior year's basic allocation of \$206,438.

**Personnel Roster**

<b>Position</b>	<b>Budget 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Increase (Decrease)</b>
<b>Teacher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Paraprofessional</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>Total Positions</b>	<b>4</b>	<b>4</b>	<b>0</b>

Terrebonne Parish School Board  
Special Revenue Funds  
State Adult Education  
Fiscal Year 2014/2015

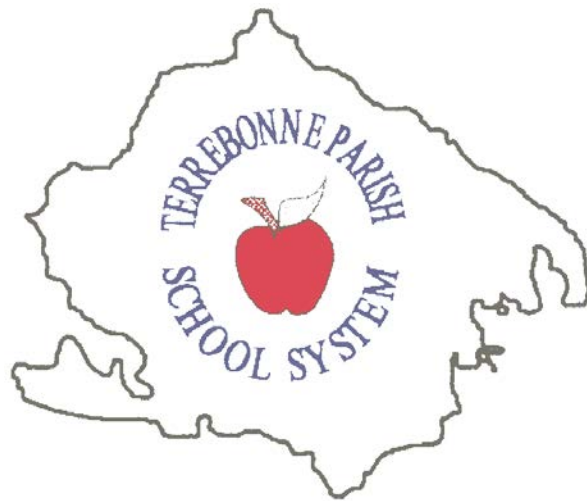
**# 680**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
680-0000-532250-000-000-00-000-00-000	Adult Education	\$206,438	\$206,438	\$206,438
680-0000-519200-000-580-00-000-00-000	Contributions and Donations	5,258	7,780	0
680-0000-519200-000-800-00-000-00-000	Contributions and Donations	10,000	0	0
	Total Revenues	\$221,696	\$214,218	\$206,438
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
680-1600-611284-000-000-01-000-00-000	Adult Education Teacher	\$37,906	\$43,039	\$41,554
680-1600-611501-000-000-01-000-00-000	Paraprofessional	43,154	44,083	43,709
680-1600-611517-000-000-01-000-00-000	Part-Time Paraprofessional	0	0	3,060
680-1600-613001-000-000-01-000-00-000	Paraprofessional-Extra Work	754	188	0
680-1600-613041-000-000-01-000-00-000	Teacher-Extra Work	3,500	0	0
680-1600-661005-000-000-06-000-00-000	Instructional Materials	2,000	3,507	626
680-1600-661510-000-000-06-000-00-000	Supplies-Technology Related	0	2,525	500
680-1600-661510-000-000-07-000-00-000	Supplies-Technology Related	17,030	450	0
680-2216-611363-000-000-01-000-00-000	Coordinator-Special Area	37,834	33,465	33,651
680-2216-658201-000-000-05-000-00-000	Travel-Employee	275	0	1,000
680-2216-661050-000-000-06-000-00-000	General Office Supplies	834	906	203
680-2310-654035-000-000-05-000-00-000	Advertising Expense	0	4,000	3,800
680-2236-658201-000-000-05-000-00-000	Travel-Employee	524	2,200	1,000
680-xxxx-621000-000-000-02-000-00-000	Group Insurance Expense	30,820	37,591	42,080
680-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	1,144	1,157	1,282
680-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	30,170	32,850	33,296
680-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	493	477	487
<b>580 - Bayou Cane Adult Education Center</b>				
680-1600-613001-000-580-01-000-00-000	Paraprofessional - Extra Work	1,775	2,000	0
680-1600-613041-000-580-01-000-00-000	Teacher Extra Work	2,990	5,200	0
680-1600-622000-000-580-02-000-00-000	FICA	258	446	0
680-1600-622500-000-580-02-000-00-000	Medicare Part A Expense	69	105	0
680-1600-623101-000-580-02-000-00-000	Teachers Retirement	147	0	0
680-1600-626001-000-580-02-000-00-000	Workers Comp Insurance	19	29	0

Terrebonne Parish School Board  
Special Revenue Funds  
State Adult Education  
Fiscal Year 2014/2015

**# 680**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>800 - Contributions and Donations</b>				
680-1600-661510-000-800-07-000-00-000	Supplies-Technology Related	0	10,000	0
Total Expenditures		\$211,696	\$224,218	\$206,248
<b>FUND BALANCE</b>				
Excess (Deficiency) of Revenues and				
Other Sources of Funds		10,000	(10,000)	0
Balance at Beginning of Year		0	10,000	0
Balance at End of Year		10,000	0	0



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

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 2014/2015 is \$89,000, based on the October 1, 2014 student count of 17,800 Kindergarten through 12<sup>th</sup> grade students, funded at \$5 per student.

Terrebonne Parish School Board  
Special Revenue Funds  
Library Allotment  
Fiscal Year 2014/2015

**# 730**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
730-0000-519200-020-000-00-000-00-000	Contributions and Donations	\$17	\$0	\$0
730-0000-552205-000-000-00-000-00-000	Support Transfer From Fund 190	88,640	89,085	89,000
	Total Revenues	\$88,657	\$89,085	\$89,000
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
730-2252-661028-xxx-000-06-000-00-000	Library Materials & Supplies	\$75,771	\$123,432	\$89,000
730-2252-661028-020-800-06-000-00-000	Library Materials & Supplies	17	0	0
	Total Expenditures	\$75,788	\$123,432	\$89,000
<b>FUND BALANCE</b>				
	Excess (Deficiency) of Revenues and			
	Other Sources of Funds	12,869	(34,347)	0
	Balance at Beginning of Year	21,478	34,347	0
	Balance at End of Year	\$34,347	\$0	\$0

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

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 Sales Tax Fund.

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 2014/2015 is funded in the amount of \$97,049. This State grant must be completely expended by June 30 of each year.

Projected revenues for the 2014/2015 fiscal year are \$2,098,049, which includes a \$2,000,000 transfer from the  $\frac{3}{4}$  Cent Sales Tax Fund, the State grant for Non-public school textbooks for \$97,049, and lost/damaged textbooks revenues of \$1,000. Projected expenditures are estimated to be \$3,001,000 and \$97,049 for public and non-public textbooks, respectively.



Terrebonne Parish School Board  
Special Revenue Fund  
Textbooks and Materials  
Fiscal Year 2014/2015

**# 740**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
740-0000-519400-000-000-00-000-00-000	Textbook Sales and Rentals	\$31	\$1,000	\$1,000
740-0000-552205-000-000-00-000-00-000	Support Transfer From Fund 190	1,422,615	1,306,858	2,000,000
740-0000-519200-000-240-00-000-00-000	Contributions & Donations	1,800	0	0
740-0000-532550-000-240-00-000-00-000	Non-Public Textbooks	93,677	97,049	97,049
	Total Revenues	\$1,518,123	\$1,404,907	\$2,098,049
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
740-1100-664228-000-000-06-000-00-000	Textbooks - Adoption	\$2,186,492	\$600,000	\$2,390,245
740-1100-664229-xxx-000-06-000-00-000	Textbooks-Replacement	149,995	610,755	610,755
<b>240 - Non Public</b>				
740-1100-664228-xxx-240-06-000-00-000	Textbooks-Adoption	88,441	91,625	91,625
740-5200-693305-xxx-240-09-000-00-000	Indirect Cost - State Fund	5,236	5,424	5,424
<b>800 - Contributions and Donations</b>				
740-1100-664228-xxx-800-06-000-00-000	Textbooks-Adoption	1,800	0	0
	Total Expenditures	\$2,431,964	\$1,307,804	\$3,098,049
<b>FUND BALANCE</b>				
	Excess (Deficiency) of Revenues and			
	Other Sources of Funds	(913,841)	97,103	(1,000,000)
	Balance at Beginning of Year	1,816,738	902,897	1,000,000
	Balance at End of Year	\$902,897	\$1,000,000	\$0

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

Individuals with Disabilities Education Act  
Special Education – Grants to States

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

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

Funding for fiscal year 2014/2015 has been estimated at the prior year's allocation of \$4,202,324 which is comprised of IDEA Part B, \$3,123,891, Early Intervening Services, \$601,298, High Cost Services (formerly High Risk Pool), \$276,996, and Non-Public Schools, \$200,139.

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

Personnel Roster			
Position	Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
<b>Steno/Secretary</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>Part-time Clerical</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Supervisor</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Coordinator</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>Speech Therapist – Non-Public</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Social Worker</b>	<b>7</b>	<b>7</b>	<b>0</b>
<b>Assistive Technologist</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Autism Specialist</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Facilitator</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>Psychologist</b>	<b>2</b>	<b>1</b>	<b>(1)</b>
<b>Nurse</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>Occupational Therapist</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Bus Attendant</b>	<b>16</b>	<b>16</b>	<b>0</b>
<b>Part-time Paraprofessionals</b>	<b>3</b>	<b>4</b>	<b>1</b>
<b>Instructional Coach</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>Total Positions</b>	<b>59</b>	<b>59</b>	<b>0</b>

Terrebonne Parish School Board  
Special Revenue Funds  
Special Education PL 101-476  
Individuals with Disabilities Education Act (IDEA) - Part B  
Fiscal Year 2014/2015

**# 750**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
750-0000-545310-000-000-xx-000-00-000	IDEA - Part B	\$3,950,669	\$4,544,430	\$3,925,328
	Total Revenues	\$3,950,669	\$4,544,430	\$3,925,328
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
750-1210-653038-000-000-05-000-24-611	Web Based Access Licenses	\$125	\$22,800	\$22,800
750-1210-658201-000-000-05-000-11-611	Travel-Employee	97	0	0
750-1210-658201-000-000-05-000-24-611	Travel-Employee	1,086	0	0
750-1210-661005-000-000-06-000-11-611	Instructional Materials	6,179	247,071	1,000
750-1210-661060-000-000-06-000-51-611	Equipment Repair Parts	0	480	50
750-1210-661510-000-000-06-000-24-611	Supplies-Technology Related	44,996	69,720	100
750-1211-611517-000-000-01-000-11-611	Part-Time Paraprofessional	6,120	11,344	18,360
750-2130-612425-000-000-01-000-51-611	Substitute Health Nurse	3,394	4,294	0
750-2130-613057-000-000-01-000-51-611	Nurse - Extra Work	0	900	0
750-2130-658201-000-000-05-000-51-611	Travel-Employee	2,418	3,250	3,250
750-2130-661048-000-000-06-000-51-611	Health Supplies	9,112	16,000	500
750-2132-633523-000-000-03-000-51-611	Medical Services	0	250	250
750-2134-611841-000-000-01-000-51-611	Health Nurse	83,560	102,944	103,961
750-2134-611843-000-000-01-000-51-611	Part-Time School Nurse	1,820	4,000	0
750-2134-613057-000-000-01-000-51-611	Nurse - Extra Work	3,693	0	0
750-2140-611401-000-000-01-000-51-611	Clerical/Secretarial	39,969	42,107	42,007
750-2140-611403-000-000-01-000-51-611	Student Data Clerk	2,230	0	0
750-2140-611425-000-000-01-000-51-611	Microfilm Clerk	20,760	21,154	21,203
750-2140-611427-000-000-01-000-51-611	Part-Time Clerical	3,975	6,154	8,160
750-2140-612415-000-000-01-000-21-611	Substitute Educational Diagnost.	737	0	0
750-2140-612423-000-000-01-000-21-611	Substitute Social Worker	16,562	0	0
750-2140-612433-000-000-01-000-51-611	Substitute Secretary/Clerical	1,004	6,154	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	0	0
750-2140-644234-000-000-04-000-11-611	Equipment Rental	0	250	50
750-2140-653032-000-000-05-000-21-611	Cellular Telephone Expense	348	525	525

Terrebonne Parish School Board  
Special Revenue Funds  
Special Education PL 101-476  
Individuals with Disabilities Education Act (IDEA) - Part B  
Fiscal Year 2014/2015

**# 750**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
750-2140-655001-000-000-05-000-21-611	Forms Printing	3,405	5,000	5,000
750-2140-658201-000-000-05-000-21-611	Travel-Employee	8,352	9,000	7,504
750-2140-661041-000-000-06-000-21-611	Assessment Materials/Supplies	19,245	18,000	100
750-2140-661510-000-000-06-000-24-611	Supplies-Technology Related	0	20,000	100
750-2142-611325-000-000-01-000-21-611	Psychologist	260,905	227,362	209,623
750-2144-611333-000-000-01-000-21-611	Autism Specialist	91,116	98,642	97,851
750-2145-611331-000-000-01-000-21-611	Educational Diagnostician	114,340	149,575	151,731
750-2145-611339-000-000-01-000-41-611	Pupil Appraisal Coordinator	58,083	58,685	58,280
750-2149-611323-000-000-01-000-21-611	Social Worker	249,718	281,430	322,634
750-2149-632038-000-000-03-000-21-611	Contract Psychological Service	53,411	2,823	2,823
750-2150-612417-000-000-01-000-51-611	Substitute Speech Therapist	4,125	0	0
750-2150-643018-000-000-04-000-21-611	Equipment Repair Service	2,674	1,510	100
750-2150-658201-000-000-05-000-21-611	Travel-Employee	1,852	0	0
750-2150-658201-000-000-05-000-51-611	Travel-Employee	79	202	202
750-2152-611301-000-000-01-000-21-611	Speech Therapist/Pathologist	0	0	9,384
750-2152-611329-000-000-01-000-21-611	Qualified Exm/Speech Pathologist	59,663	9,381	0
750-2153-611337-000-000-01-000-21-611	Audiologist	21,473	21,671	21,513
750-2153-613064-000-000-01-000-21-611	Audiologist - Extra Work	1,048	624	0
750-2160-658201-000-000-05-000-51-611	Travel-Employee	1,172	948	948
750-2161-611321-000-000-01-000-51-611	Occupational Therapist	80,291	86,450	83,074
750-2161-633143-000-000-03-000-51-611	Occupational Therapy Fees	11,802	14,040	2,000
750-2166-633142-000-000-03-000-51-611	Physical Therapy Fees	62,904	46,800	2,000
750-2170-611335-000-000-01-000-24-611	Assistive Technologist	32,946	34,751	43,037
750-2170-658201-000-000-05-000-24-611	Travel-Employee	540	700	700
750-2170-661054-000-000-06-000-24-611	Subscription Expense	0	80	10
750-2212-611112-000-000-01-000-41-611	Supervisor-Special Education	47,574	52,975	52,730
750-2212-611363-000-000-01-000-41-611	Coordinator-Special Area	59,895	83,265	120,951
750-2212-611373-000-000-01-000-11-611	Facilitator-Special Area	229,190	196,314	195,312
750-2212-611401-000-000-01-000-51-611	Clerical/Secretarial	30,972	41,299	51,160
750-2212-644230-000-000-04-000-51-611	Copy Equipment Rental	6,788	8,018	100
750-2212-658201-000-000-05-000-11-611	Travel-Employee	1,743	1,982	1,982

Terrebonne Parish School Board  
Special Revenue Funds  
Special Education PL 101-476  
Individuals with Disabilities Education Act (IDEA) - Part B  
Fiscal Year 2014/2015

**# 750**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
750-2212-658201-000-000-05-000-41-611	Travel-Employee	906	1,315	1,315
750-2212-658201-000-000-05-000-51-611	Travel-Employee	17	100	100
750-2212-661050-000-000-06-000-51-611	General Office Supplies	6,215	10,000	100
750-2212-661054-000-000-06-000-41-611	Subscription Expense	589	500	10
750-2212-661510-000-000-06-000-24-611	Supplies-Technology Related	5,352	11,000	100
750-2232-612301-000-000-01-000-23-611	Substitute Teacher	1,004	600	0
750-2232-658201-000-000-05-000-23-611	Travel-Employee	21,235	21,866	1,000
750-2232-658253-000-000-05-000-23-611	Travel-Out/of/State	0	7,657	1,000
750-2232-661045-000-000-06-000-23-611	Professional Development Supplies	450	5,800	200
750-2259-611423-000-000-01-000-51-611	Media Center Clerk	20,101	20,652	20,703
750-2259-612433-000-000-01-000-51-611	Substitute Secretary/Clerical	0	632	0
750-2310-633310-000-000-03-000-51-611	Financial Audit Fees	1,560	1,100	1,100
750-2620-653001-000-000-05-000-51-611	Postage Expense	0	400	400
750-2730-612453-000-000-01-000-51-611	Sub Special Ed Bus Attendant	59,471	59,630	0
750-2730-644234-000-000-04-000-51-611	Equipment Rental	30,160	28,080	99
750-2730-651052-000-000-05-000-51-611	Sp Ed Community Based Instruction	4,749	6,600	6,600
750-2730-651061-000-000-05-000-51-611	Student Transportation Costs	1,907	5,000	500
750-2731-613026-000-000-01-000-51-611	SE Bus Attendant Extra Work	0	100	0
750-2732-611541-000-000-01-000-51-611	Special Education Bus Attendant	118,336	136,406	134,180
750-2732-613026-000-000-01-000-51-611	SE Bus Attendant Extra Work	2,899	2,844	0
750-2830-654035-000-000-05-000-51-611	Advertising Expense	360	420	420
750-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	233,977	297,509	256,979
750-xxxx-621000-000-000-02-xxx-xx-xxx	Group Insurance Expense	402,297	470,172	499,585
750-xxxx-622000-000-000-02-xxx-xx-xxx	FICA	4,944	5,941	1,644
750-xxxx-622500-000-000-02-xxx-xx-xxx	Medicare Part A Expense	20,494	23,353	25,687
750-xxxx-623101-000-000-02-xxx-xx-xxx	Teachers Retirement	356,380	405,761	449,443
750-xxxx-623300-000-000-02-000-xx-xxx	LA School Emp Rtmt-LSERS	37,957	45,027	44,279
750-xxxx-626001-000-000-02-xxx-xx-xxx	Workers Comp Insurance	12,717	16,770	13,672
<b>Non-Public Allocation</b>				
750-1210-658201-000-000-05-000-11-248	Travel-Employee	205	40	40

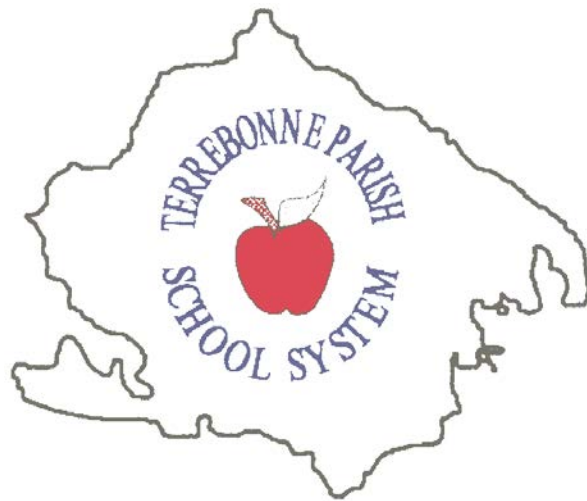
Terrebonne Parish School Board  
Special Revenue Funds  
Special Education PL 101-476  
Individuals with Disabilities Education Act (IDEA) - Part B  
Fiscal Year 2014/2015

**# 750**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
750-1210-661005-000-000-06-000-11-248	Instructional Materials	63	9,485	9,485
750-1210-661510-000-000-06-000-24-248	Supplies-Technology Related	1,053	4,477	11,618
750-1214-611242-888-000-01-000-11-248	Adaptive Physical Education Tchr	5,186	9,858	9,320
750-1216-611247-888-000-01-000-11-248	Sp Ed Non-Cat Preschool Teacher	16,196	14,488	14,492
750-2130-612425-000-000-01-000-51-248	Substitute Health Nurse	302	0	0
750-2130-658201-000-000-05-000-51-248	Travel-Employee	73	104	104
750-2134-611841-888-000-01-000-51-248	Health Nurse	2,258	2,432	0
750-2140-658201-000-000-05-000-21-248	Travel-Employee	110	100	100
750-2144-611333-888-000-01-000-21-248	Autism Specialist	5,522	0	0
750-2150-612417-000-000-01-000-51-248	Substitute Speech Therapist	2,833	23,100	0
750-2150-658201-000-000-05-000-21-248	Travel-Employee	47	70	70
750-2150-658201-000-000-05-000-51-248	Travel-Employee	270	545	545
750-2152-611301-000-000-01-000-21-248	Speech Therapist	0	0	7,503
750-2152-611301-000-000-01-000-51-248	Speech Therapist	99,925	51,522	62,336
750-2152-611303-000-000-01-000-51-248	Speech Therapist Assistant	0	23,143	18,563
750-2152-611329-888-000-01-000-21-248	Qual Exm/Speech Pathologist	18,997	7,585	0
750-2160-658201-000-000-05-000-51-248	Travel-Employee	3	35	35
750-2161-611321-888-000-01-000-51-248	Occupational Therapist	1,452	3,925	3,945
750-xxxx-621000-xxx-000-02-000-xx-248	Group Insurance Expense	26,968	24,931	27,285
750-xxxx-622000-xxx-000-02-000-51-248	FICA	19	0	0
750-xxxx-622500-xxx-000-02-000-11-248	Medicare Part A Expense	1,510	1,936	1,708
750-xxxx-623101-xxx-000-02-000-11-248	Teachers Retirement	26,878	36,427	32,525
750-xxxx-626001-xxx-000-02-000-xx-248	Workers Comp Insurance	611	533	465
<b>Early Intervening Services</b>				
750-1100-661005-000-000-06-000-11-335	Instructional Materials	0	2,800	2,800
750-1110-611248-xxx-000-01-000-11-335	Instructional Interventionist	42,535	24,299	0
750-2110-653032-000-000-05-000-21-335	Cellular Telephone Expense	0	525	525
750-2140-658201-000-000-05-000-21-335	Travel-Employee	114	217	217
750-2140-612423-000-000-01-000-21-335	Substitute Social Worker	14,023	0	0
750-2142-611325-000-000-01-000-21-335	Psychologist	11,319	5,727	22,520







Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

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) and St. James Parish School Board was named fiscal agent.

Due to the uncertainty of funding, no estimate for fiscal year 2014/2015 has been made.

Terrebonne Parish School Board  
 Special Revenue Funds  
 Special Education PL 101-476  
 Positive Behavior Intervention Support  
 Fiscal Year 2014/2015

**# 750**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
750-0000-545350-000-227-xx-000-00-000	Other Special Ed Programs	\$8,782	\$10,000	\$0
	Total Revenues	\$8,782	\$10,000	\$0
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
750-2232-612301-000-227-01-000-00-000	Substitute Teacher	\$3,286	\$6,500	\$0
750-2232-622000-000-227-02-000-00-000	FICA	98	245	0
750-2232-622500-000-227-02-000-00-000	Medicare Part A Expense	48	94	0
750-2232-623101-000-227-02-000-00-000	Teachers Retirement	418	686	0
750-2232-626001-000-227-02-000-00-000	Workers Comp Insurance	13	26	0
750-2232-658201-000-227-05-000-00-000	Travel-Employee	2,861	2,000	0
750-2232-661045-000-227-06-000-00-000	Professional Development Supplies	88	449	0
750-2232-661047-000-227-06-000-00-000	Instructional Improvement Supplies	1,969	0	0
	Total Expenditures	\$8,782	\$10,000	\$0

Terrebonne Parish School Board  
 Special Revenue Funds  
 Fiscal Year 2014/2015

**Individuals with Disabilities Education Act  
 Special Education-Grants to States  
 High Cost Services (formerly 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 2014/2015 is estimated to be \$276,996.

**Personnel Roster**

<b>Position</b>	<b>Budget 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Increase (Decrease)</b>
<b>Teacher</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Paraprofessional</b>	<b>9</b>	<b>9</b>	<b>0</b>
<b>Part time Paraprofessional</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Part time Nurse</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>11</b>	<b>11</b>	<b>0</b>

Terrebonne Parish School Board  
 Special Revenue Funds  
 Special Education-Grants to States  
 High Cost Services (formerly High Risk Pool)  
 Fiscal Year 2014/2015

**# 750**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
750-0000-545310-000-375-00-000-00-000	Special Education	\$310,002	\$258,826	\$276,996
	Total Revenues	\$310,002	\$258,826	\$276,996
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
<b>375 - High Cost Services Sp Ed Grant</b>				
750-1210-612431-000-375-01-000-11-611	Substitute Paraprofessional	\$0	\$7,280	\$0
750-1211-611241-000-375-01-000-11-611	Special Education Teacher	64,431	0	0
750-1211-611501-000-375-01-000-11-611	Paraprofessional	111,738	119,894	131,841
750-1211-611517-000-375-01-000-11-611	Part-Time Paraprofessional	4,489	646	6,120
750-1214-611242-000-375-01-000-11-611	Adaptive Physical Educ Teacher	6,930	0	0
750-2134-611843-000-375-01-000-51-611	Part-Time School Nurse	15,080	14,292	18,200
750-xxxx-621000-000-375-02-000-xx-611	Group Insurance Expense	61,547	79,297	76,065
750-xxxx-622000-000-375-02-000-xx-611	FICA	1,213	1,379	379
750-xxxx-622500-000-375-02-000-xx-611	Medicare Part A Expense	2,421	2,088	1,755
750-xxxx-623101-000-375-02-000-xx-611	Teachers Retirement	41,343	33,381	42,011
750-xxxx-626001-000-375-02-000-xx-611	Workers Comp Insurance	810	569	625
	Total Expenditures	\$310,002	\$258,826	\$276,996

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2014/2015

**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.

Funding for fiscal year 2014/2015 is estimated at the prior year's allocation of \$114,053 which is comprised of Preschool, \$108,375, and Private Schools, \$5,678.

**Personnel Roster**

Position	Budget 2013-2014	Budget 2014-2015	Increase (Decrease)
<b>Steno/Secretary</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Diagnostician</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>0</b>

Terrebonne Parish School Board  
Special Revenue Funds  
Special Education PL 101-476  
Individuals with Disabilities Education Act (IDEA)-Preschool Grant  
Fiscal Year 2014/2015

**# 760**

Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>				
760-0000-545320-000-000-xx-000-00-000	IDEA - Preschool	\$140,983	\$119,947	\$114,053
	Total Revenues	\$140,983	\$119,947	\$114,053
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>				
760-1210-661005-000-000-06-000-11-619	Instructional Materials	\$5,683	\$3,837	\$2,442
760-1210-661510-000-000-06-000-24-619	Supplies-Technology Related	275	222	222
760-2130-612425-000-000-01-000-51-619	Substitute Health Nurse	1,510	0	0
760-2130-658201-000-000-05-000-51-619	Travel-Employee	377	285	285
760-2134-611841-000-000-01-000-51-619	Health Nurse	21,822	13,364	11,510
760-2140-612415-000-000-01-000-21-619	Substitute Educ Diagnostician	623	0	0
760-2140-658201-000-000-05-000-21-619	Travel-Employee	203	450	450
760-2145-611331-000-000-01-000-21-619	Educational Diagnostician	21,542	26,925	29,720
760-2212-611363-000-000-01-000-21-619	Coordinator-Special Area	11,463	11,483	8,098
760-2212-611373-000-000-01-000-11-619	Facilitator-Special Area	9,067	0	0
760-2212-611401-000-000-01-000-51-619	Clerical/Secretarial	13,623	13,690	13,556
760-2212-658201-000-000-05-000-11-619	Travel-Employee	28	0	0
760-2212-658201-000-000-05-000-21-619	Travel-Employee	96	58	58
760-2310-633310-000-000-03-000-51-619	Financial Audit Fees	28	30	30
760-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	8,350	7,853	7,853
760-xxxx-621000-000-000-02-000-xx-xxx	Group Insurance Expense	16,834	15,232	15,380
760-2130-622000-000-000-02-000-51-619	FICA	94	0	0
760-xxxx-622500-000-000-02-000-xx-xxx	Medicare Part A Expense	915	949	912
760-xxxx-623101-000-000-02-000-xx-xxx	Teachers Retirement	18,062	17,635	17,608
760-xxxx-626001-000-000-02-000-xx-xxx	Workers Comp Insurance	318	266	251
<b>Non-Public Allocation</b>				
760-1210-658201-000-000-05-000-11-248	Travel-Employee	0	80	80
760-1210-661005-000-000-06-000-11-248	Instructional Materials	0	2,112	192
760-1216-611247-000-000-01-000-11-248	Sp Education Non-Cat Preschool	6,871	3,805	3,610
760-21xx-658201-000-000-05-000-51-248	Travel-Employee	156	0	0

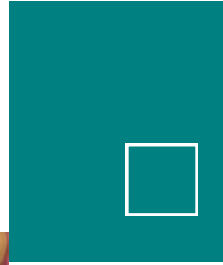
Terrebonne Parish School Board  
 Special Revenue Funds  
 Special Education PL 101-476  
 Individuals with Disabilities Education Act (IDEA)-Preschool Grant  
 Fiscal Year 2014/2015

**# 760**

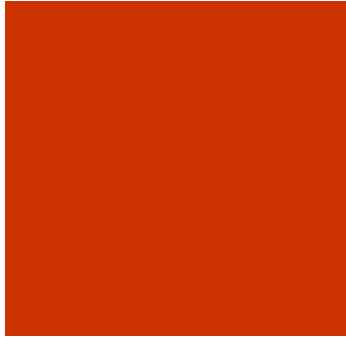
Account Number	Account Description	Actual 2012/2013	Revised Budget 2013/2014	Budget 2014/2015
760-xxxx-621000-000-000-02-000-xx-248	Group Insurance Expense	1,239	565	719
760-xxxx-622500-000-000-02-000-xx-248	Medicare Part A Expense	94	57	52
760-xxxx-623101-000-000-02-000-xx-248	Teachers Retirement	1,683	1,033	1,011
760-xxxx-626001-000-000-02-000-xx-248	Workers Comp Insurance	27	16	14
Total Expenditures		\$140,983	\$119,947	\$114,053



# Informational Section



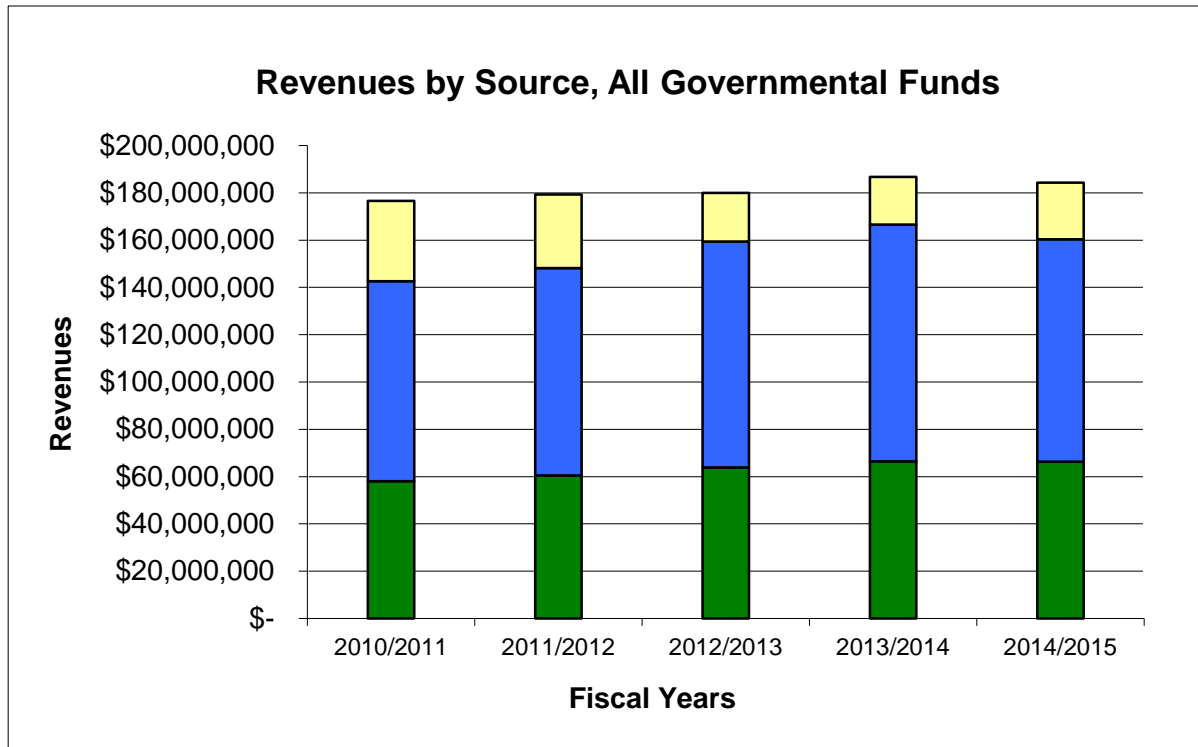
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Terrebonne Parish School Board  
Houma, LA

Revenues by Source, All Governmental Funds



	<b>2010/2011</b>	<b>2011/2012</b>	<b>2012/2013</b>	<b>2013/2014</b>	<b>2014/2015</b>
Local Sources	\$ 58,065,115	\$ 60,539,381	\$ 63,907,173	\$ 66,413,202	\$ 66,315,450
State Sources	84,624,486	87,644,503	95,481,755	100,168,656	94,056,420
Federal Sources	<u>33,946,079</u>	<u>31,191,990</u>	<u>20,565,303</u>	<u>20,178,734</u>	<u>23,966,167</u>
<b>Total Revenues</b>	<b><u>\$ 176,635,680</u></b>	<b><u>\$ 179,375,874</u></b>	<b><u>\$ 179,954,231</u></b>	<b><u>\$ 186,760,592</u></b>	<b><u>\$ 184,338,037</u></b>

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

Terrebonne Parish School Board  
Houma, LA

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

	<b>Actual 2010-2011</b>	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Revised 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Revenues</b>					
Local Sources	\$58,065,115	\$60,539,381	\$63,907,173	\$66,413,202	\$66,315,450
State Sources	84,624,486	87,644,503	95,481,755	100,168,656	94,056,420
Federal Sources	<u>33,946,079</u>	<u>31,191,990</u>	<u>20,565,303</u>	<u>20,178,734</u>	<u>23,966,167</u>
<b>Total Revenues</b>	176,635,680	179,375,874	179,954,231	186,760,592	184,338,037
<b>Expenditures</b>					
Instructional					
Regular Programs	60,594,789	62,137,741	61,623,162	66,301,628	69,778,238
Special Education Programs	20,504,007	17,243,793	15,146,025	16,006,651	16,738,161
Career & Technical Education Programs	3,905,307	3,676,723	3,556,757	3,455,630	3,616,956
Other Instructional Programs	6,022,304	5,854,435	5,201,423	5,394,774	5,439,440
Special Programs	13,325,857	10,140,750	11,503,552	11,209,392	10,501,442
Adult /Continuing Education Programs	511,550	538,208	573,016	689,145	578,306
Support Services					
Pupil Support Services	7,870,026	10,467,273	10,342,256	10,376,607	10,683,403
Instructional Staff Services	10,094,549	11,316,916	10,161,144	11,847,490	10,713,783
General Administration	1,749,665	1,821,365	1,890,758	2,008,346	1,985,155
School Administration	8,156,126	8,658,752	8,924,643	8,891,495	9,169,524
Business Services	1,730,036	1,738,855	1,729,123	1,926,988	1,950,126
Plant Operation & Maintenance	11,701,504	11,466,528	11,112,815	13,163,763	13,015,949
Student Transportation Services	9,038,757	9,591,704	9,608,028	10,081,516	10,285,808
Central Services	1,291,423	1,355,760	1,306,376	1,676,593	1,742,585
Child Nutrition Program	10,494,880	10,661,546	10,876,847	11,724,009	11,406,801
Community Service Operations	1,600	196	-	-	-
Facility Acquisition & Construction Services	843,705	49,295	24,383	2,591,832	-
Debt Service	<u>185,047</u>	<u>216,925</u>	<u>216,925</u>	<u>216,925</u>	<u>216,925</u>
<b>Total Expenditures</b>	168,021,132	166,936,765	163,797,233	177,562,784	177,822,602
<b>Other Financing Sources (Uses)</b>					
Other Sources of Funds	16,650,876	17,090,241	17,855,564	20,545,076	21,230,803
Other Uses of Fund	<u>(24,254,092)</u>	<u>(29,384,397)</u>	<u>(33,287,450)</u>	<u>(31,373,595)</u>	<u>(29,424,362)</u>
<b>Total Other Financing Sources (Uses)</b>	(7,603,216)	(12,294,156)	(15,431,886)	(10,828,519)	(8,193,559)
Net Change in Fund Balance	1,011,332	144,953	725,110	(1,630,711)	(1,678,124)
Beginning Fund Balance	22,630,146	23,641,478	23,786,431	24,511,541	22,880,830
Ending Fund Balance	<u>\$23,641,478</u>	<u>\$23,786,431</u>	<u>\$24,511,541</u>	<u>\$22,880,830</u>	<u>\$21,202,706</u>

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

Terrebonne Parish School Board  
Houma, LA

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

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
Salaries	\$ 98,501,008	\$ 94,283,670	\$ 89,710,114	\$ 89,181,178	\$ 91,164,867
Benefits	46,141,480	50,211,619	48,898,338	55,577,187	60,117,045
Services	9,921,372	8,899,921	9,213,396	12,970,104	8,849,634
Materials & Supplies	11,775,678	12,542,169	15,194,211	18,413,587	16,802,282
Property	1,031,243	639,388	398,417	971,394	446,720
Debt Service & Miscellaneous	650,354	359,998	382,758	449,335	442,054
Other Uses of Funds	<u>24,254,091</u>	<u>29,384,398</u>	<u>33,287,448</u>	<u>31,373,595</u>	<u>29,424,362</u>
 Total Expenditures	 <u>\$ 192,275,226</u>	 <u>\$ 196,321,163</u>	 <u>\$ 197,084,682</u>	 <u>\$ 208,936,380</u>	 <u>\$ 207,246,964</u>

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

Terrebonne Parish School Board  
Houma, LA

Budget Forecast Beyond the Budget Year - General Operating Fund

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Revised</u> <u>Budget</u> <u>2013-2014</u>	<u>Original</u> <u>Budget</u> <u>2014-2015</u>	<u>Projected</u> <u>Budget</u> <u>2015-2016</u>	<u>Projected</u> <u>Budget</u> <u>2016-2017</u>	<u>Projected</u> <u>Budget</u> <u>2017-2018</u>
Revenue								
Local Sources	\$ 16,562,703	\$ 17,205,627	\$ 18,064,848	\$ 18,893,536	\$ 18,822,704	\$ 19,387,385	\$ 20,162,880	\$ 20,767,766
State Sources	82,195,059	85,988,268	86,952,901	89,476,823	90,638,603	92,451,375	94,300,403	96,186,411
Federal Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	98,757,762	103,193,895	105,017,749	108,370,359	109,461,307	111,838,760	114,463,283	116,954,177
Expenditures								
Salaries	65,420,318	64,403,745	62,675,301	63,200,660	65,626,120	66,610,512	67,942,722	68,825,977
Employee Benefits	35,052,806	37,686,903	38,631,147	44,331,059	48,403,839	49,291,779	50,957,042	51,619,483
Purchased Services	8,623,857	4,368,180	4,435,979	5,015,082	5,035,451	4,645,474	4,781,293	5,039,039
Supplies	67,519	4,500,982	4,466,654	5,332,758	4,881,760	5,021,103	5,201,863	5,415,139
Property	0	9,552	20,862	80,000	0	0	0	0
Debt Services and Miscellaneous	<u>0</u>	<u>113,076</u>	<u>128,742</u>	<u>134,270</u>	<u>133,545</u>	<u>135,795</u>	<u>135,795</u>	<u>135,795</u>
Total Expenditures	109,164,500	111,082,438	110,358,685	118,093,829	124,080,715	125,704,663	129,018,715	131,035,433
Other Sources of Funds	15,595,114	15,680,502	15,897,906	16,930,982	18,673,497	18,785,500	19,125,000	19,375,000
Other Uses of Funds	<u>(6,566,619)</u>	<u>(5,161,608)</u>	<u>(6,722,779)</u>	<u>(7,750,037)</u>	<u>(5,280,192)</u>	<u>(5,325,750)</u>	<u>(5,700,650)</u>	<u>(6,983,700)</u>
Total Other Sources (Uses)	9,028,495	10,518,894	9,175,127	9,180,945	13,393,305	13,459,750	13,424,350	12,391,300
Net Change in Fund Balance	(1,378,243)	2,630,351	3,834,191	(542,525)	(1,226,103)	(406,153)	(1,131,082)	(1,689,956)
Fund Balance								
Beginning	7,834,871	6,456,628	9,086,979	12,921,170	12,378,645	11,152,542	10,746,389	9,615,307
Ending Fund Balance								
Assigned	0	0	0	1,750,000	1,750,000	0	0	0
Committed	500,000	0	0	0	0	0	0	0
Unassigned	<u>5,956,628</u>	<u>9,086,979</u>	<u>12,921,170</u>	<u>10,628,645</u>	<u>9,402,542</u>	<u>10,746,389</u>	<u>9,615,307</u>	<u>7,925,351</u>
Total Ending Fund Balance	<u>\$ 6,456,628</u>	<u>\$ 9,086,979</u>	<u>\$ 12,921,170</u>	<u>\$ 12,378,645</u>	<u>\$ 11,152,542</u>	<u>\$ 10,746,389</u>	<u>\$ 9,615,307</u>	<u>\$ 7,925,351</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

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Revised</u> <u>Budget</u> <u>2013-2014</u>	<u>Original</u> <u>Budget</u> <u>2014-2015</u>	<u>Projected</u> <u>Budget</u> <u>2015-2016</u>	<u>Projected</u> <u>Budget</u> <u>2016-2017</u>	<u>Projected</u> <u>Budget</u> <u>2017-2018</u>
Revenue								
Local Sources	\$ 1,387,826	\$ 1,592,354	\$ 1,483,002	\$ 1,387,919	\$ 1,329,151	\$ 1,452,371	\$ 1,513,274	\$ 1,563,789
State Sources	321,761	321,761	321,761	321,761	321,761	321,761	321,761	321,761
Federal Sources	<u>7,006,213</u>	<u>7,075,125</u>	<u>6,955,136</u>	<u>7,274,016</u>	<u>7,267,854</u>	<u>7,314,567</u>	<u>7,401,335</u>	<u>7,578,156</u>
Total Revenues	8,715,800	8,989,240	8,759,899	8,983,696	8,918,766	9,088,699	9,236,370	9,463,706
Expenditures								
Salaries	2,709,518	2,661,699	2,619,270	2,669,282	2,636,874	2,689,611	2,719,197	2,754,547
Employee Benefits	1,643,417	1,788,798	1,746,930	1,974,167	2,070,646	2,131,689	2,148,166	2,203,637
Purchased Services	4,569,957	530,891	579,360	681,770	648,555	615,750	622,377	655,725
Supplies	30,915	4,025,430	4,073,357	4,153,737	4,124,629	4,025,000	4,000,000	4,200,000
Property	0	45,854	181,649	435,714	42,000	57,000	65,000	75,000
Debt Services and Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	8,953,807	9,052,672	9,200,566	9,914,670	9,522,704	9,519,050	9,554,740	9,888,909
Other Sources of Funds	361,223	382,427	446,402	468,151	468,306	470,145	472,955	474,563
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	361,223	382,427	446,402	468,151	468,306	470,145	472,955	474,563
Net Change in Fund Balance	123,216	318,995	5,735	(462,823)	(135,632)	39,794	154,585	49,360
Fund Balance								
Beginning	312,734	435,950	754,945	760,680	297,857	162,225	202,019	356,604
Ending Fund Balance								
Nonspendable	<u>435,950</u>	<u>754,945</u>	<u>760,680</u>	<u>297,857</u>	<u>162,225</u>	<u>202,019</u>	<u>356,604</u>	<u>405,964</u>
Total Ending Fund Balance	<u>\$ 435,950</u>	<u>\$ 754,945</u>	<u>\$ 760,680</u>	<u>\$ 297,857</u>	<u>\$ 162,225</u>	<u>\$ 202,019</u>	<u>\$ 356,604</u>	<u>\$ 405,964</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 - One Cent Sales Tax Fund

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Revised</u> <u>Budget</u> <u>2013-2014</u>	<u>Original</u> <u>Budget</u> <u>2014-2015</u>	<u>Projected</u> <u>Budget</u> <u>2015-2016</u>	<u>Projected</u> <u>Budget</u> <u>2016-2017</u>	<u>Projected</u> <u>Budget</u> <u>2017-2018</u>
Revenue								
Local Sources	\$ 22,561,123	\$ 23,481,445	\$ 24,984,945	\$ 26,070,365	\$ 26,070,365	\$ 27,113,180	\$ 28,468,839	\$ 29,892,281
State Sources	0	0	0	0	0	0	0	0
Federal Sources	0	0	0	0	0	0	0	0
Total Revenues	22,561,123	23,481,445	24,984,945	26,070,365	26,070,365	27,113,180	28,468,839	29,892,281
Expenditures								
Salaries	13,285,826	12,656,338	11,822,000	11,501,165	12,102,636	13,465,715	13,869,686	14,424,473
Employee Benefits	2,890,643	3,197,434	3,111,165	3,485,761	3,759,825	4,443,686	4,854,390	4,760,076
Purchased Services	1,838,587	1,151,363	1,015,722	3,276,809	1,447,912	2,110,550	2,375,500	2,597,775
Supplies	852,970	673,256	56,028	1,036,709	569,830	525,750	655,900	710,350
Property	0	544,314	47,055	450,680	404,720	0	0	0
Debt Services and Miscellaneous	0	<u>143,250</u>	<u>144,500</u>	<u>142,000</u>	<u>142,000</u>	<u>143,795</u>	<u>143,795</u>	<u>143,795</u>
Total Expenditures	18,868,026	18,365,955	16,196,470	19,893,124	18,426,923	20,689,496	21,899,271	22,636,469
Other Sources of Funds	0	0	0	1,750,000	0	0	0	0
Other Uses of Funds	<u>(2,240,740)</u>	<u>(8,451,589)</u>	<u>(9,162,173)</u>	<u>(5,430,718)</u>	<u>(7,395,332)</u>	<u>(6,000,000)</u>	<u>(6,475,000)</u>	<u>(6,750,225)</u>
Total Other Sources (Uses)	(2,240,740)	(8,451,589)	(9,162,173)	(3,680,718)	(7,395,332)	(6,000,000)	(6,475,000)	(6,750,225)
Net Change in Fund Balance	1,452,357	(3,336,099)	(373,698)	2,496,523	248,110	423,684	94,568	505,587
Fund Balance								
Beginning	6,665,776	8,118,133	4,782,034	4,408,336	6,904,859	7,152,969	7,576,653	7,671,221
Ending Fund Balance								
Restricted	7,618,133	4,782,034	4,408,336	6,904,859	7,152,969	7,576,653	7,671,221	8,176,808
Committed	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	<u>\$ 8,118,133</u>	<u>\$ 4,782,034</u>	<u>\$ 4,408,336</u>	<u>\$ 6,904,859</u>	<u>\$ 7,152,969</u>	<u>\$ 7,576,653</u>	<u>\$ 7,671,221</u>	<u>\$ 8,176,808</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% Sales Tax Fund

	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Revised Budget 2013-2014</u>	<u>Original Budget 2014-2015</u>	<u>Projected Budget 2015-2016</u>	<u>Projected Budget 2016-2017</u>	<u>Projected Budget 2017-2018</u>
Revenue								
Local Sources	\$ 16,954,822	\$ 17,620,413	\$ 18,747,651	\$ 19,634,027	\$ 19,631,027	\$ 20,416,268	\$ 21,457,498	\$ 22,530,373
State Sources	0	0	0	0	0	0	0	0
Federal Sources	0	0	0	0	0	0	0	0
Total Revenues	16,954,822	17,620,413	18,747,651	19,634,027	19,631,027	20,416,268	21,457,498	22,530,373
Expenditures								
Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Purchased Services	2,280,490	893,788	1,428,122	1,336,881	247,040	350,765	378,144	415,257
Supplies	0	1,484,958	2,629,429	4,427,498	3,139,115	3,214,753	3,414,226	3,687,913
Property	0	0	148,419	0	0	0	0	0
Debt Services and Miscellaneous	0	<u>13,053</u>	<u>18,659</u>	<u>30,225</u>	<u>30,225</u>	<u>30,225</u>	<u>30,225</u>	<u>30,225</u>
Total Expenditures	2,280,490	2,391,799	4,224,629	5,794,604	3,416,380	3,595,743	3,822,595	4,133,395
Other Sources of Funds	0	0	84,539	0	0	0	0	0
Other Uses of Funds	<u>(14,117,045)</u>	<u>(14,623,372)</u>	<u>(16,443,821)</u>	<u>(16,950,574)</u>	<u>(15,707,630)</u>	<u>(16,205,570)</u>	<u>(16,631,720)</u>	<u>(17,124,850)</u>
Total Other Sources (Uses)	(14,117,045)	(14,623,372)	(16,359,282)	(16,950,574)	(15,707,630)	(16,205,570)	(16,631,720)	(17,124,850)
Net Change in Fund Balance	557,287	605,242	(1,836,260)	(3,111,151)	507,017	614,955	1,003,183	1,272,128
Fund Balance								
Beginning	5,993,184	6,550,471	7,155,713	5,319,453	2,208,303	2,715,320	3,330,275	4,333,458
Ending Fund Balance								
Restricted	6,287,549	6,874,481	5,008,221	1,867,071	2,344,088	3,129,043	4,302,226	5,544,354
Committed	<u>262,922</u>	<u>281,232</u>	<u>311,232</u>	<u>341,232</u>	<u>371,232</u>	<u>201,232</u>	<u>31,232</u>	<u>61,232</u>
Total Ending Fund Balance	<u>\$ 6,550,471</u>	<u>\$ 7,155,713</u>	<u>\$ 5,319,453</u>	<u>\$ 2,208,303</u>	<u>\$ 2,715,320</u>	<u>\$ 3,330,275</u>	<u>\$ 4,333,458</u>	<u>\$ 5,605,586</u>

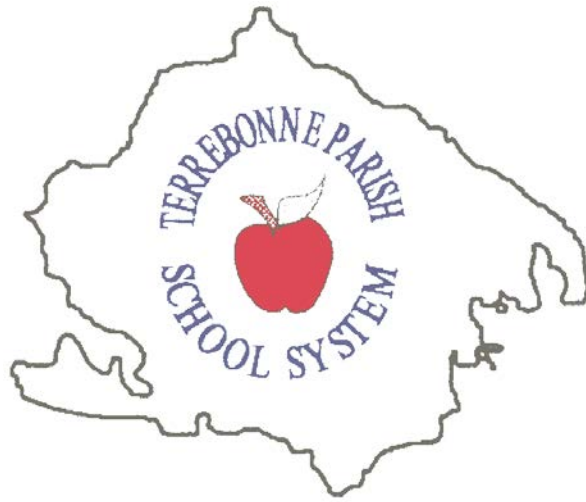
**Note:** A combination of qualitative and time series approaches are used in forecasting future revenues and expenditures. The qualitative is based solely or primarily on human judgement and the time series is based on historical trend data.

Terrebonne Parish School Board  
Houma, LA

Budget Forecast Beyond the Budget Year - Special Revenue Funds

	<u>Actual</u> <u>2010-2011</u>	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Revised</u> <u>Budget</u> <u>2013-2014</u>	<u>Original</u> <u>Budget</u> <u>2014-2015</u>	<u>Projected</u> <u>Budget</u> <u>2015-2016</u>	<u>Projected</u> <u>Budget</u> <u>2016-2017</u>	<u>Projected</u> <u>Budget</u> <u>2017-2018</u>
Revenue								
Local Sources	\$ 598,641	\$ 639,541	\$ 626,728	\$ 427,355	\$ 462,203	\$ 471,823	\$ 482,119	\$ 497,589
State Sources	2,107,666	1,334,474	1,251,956	3,096,056	3,096,056	2,985,776	3,043,165	3,121,666
Federal Sources	<u>26,939,865</u>	<u>24,116,867</u>	<u>20,480,764</u>	<u>20,178,734</u>	<u>16,698,313</u>	<u>17,711,955</u>	<u>18,235,614</u>	<u>18,565,723</u>
Total Revenues	29,646,172	26,090,882	22,359,448	23,702,145	20,256,572	21,169,554	21,760,898	22,184,978
Expenditures								
Salaries	17,085,347	14,561,888	12,593,542	11,810,071	10,799,237	11,601,622	11,876,543	11,993,475
Employee Benefits	6,554,614	7,538,485	5,409,096	5,786,201	5,882,735	6,103,549	6,532,099	6,716,346
Purchased Services	5,034,513	1,955,699	1,754,212	2,659,563	1,470,676	1,423,588	1,479,866	1,408,694
Supplies	79,838	1,857,542	3,968,744	3,462,883	4,086,948	3,359,853	3,292,591	3,365,872
Property	0	39,668	432	5,000	0	0	0	0
Debt Services and Miscellaneous	<u>0</u>	<u>90,619</u>	<u>90,856</u>	<u>142,840</u>	<u>136,284</u>	<u>105,730</u>	<u>112,730</u>	<u>115,730</u>
Total Expenditures	28,754,312	26,043,901	23,816,882	23,866,558	22,375,880	22,594,342	23,293,829	23,600,117
Other Sources of Funds	694,540	1,027,312	1,511,255	1,395,943	2,089,000	2,575,000	2,625,000	2,481,000
Other Uses of Funds	<u>(1,329,687)</u>	<u>(1,147,830)</u>	<u>(958,678)</u>	<u>(1,242,266)</u>	<u>(1,041,208)</u>	<u>(1,089,208)</u>	<u>(1,094,551)</u>	<u>(1,113,244)</u>
Total Other Sources (Uses)	(635,147)	(120,518)	552,577	153,677	1,047,792	1,485,792	1,530,449	1,367,756
Net Change in Fund Balance	256,713	(73,537)	(904,857)	(10,736)	(1,071,516)	61,004	(2,482)	(47,383)
Fund Balance								
Beginning	1,823,583	2,080,296	2,006,759	1,101,902	1,091,166	19,650	80,654	78,172
Ending Fund Balance								
Assigned	<u>2,080,296</u>	<u>2,006,759</u>	<u>1,101,902</u>	<u>1,091,166</u>	<u>19,650</u>	<u>80,654</u>	<u>78,172</u>	<u>30,789</u>
Total Ending Fund Balance	<u>\$ 2,080,296</u>	<u>\$ 2,006,759</u>	<u>\$ 1,101,902</u>	<u>\$ 1,091,166</u>	<u>\$ 19,650</u>	<u>\$ 80,654</u>	<u>\$ 78,172</u>	<u>\$ 30,789</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

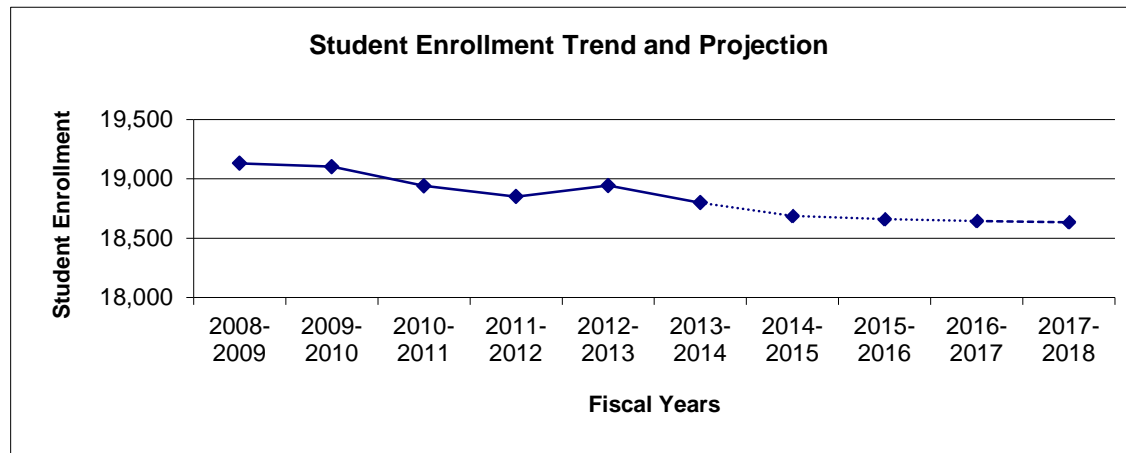
Student Enrollment Trends by School Site

<b>School</b>	<b>Actual Enrollment</b>			
	<b>2010- 2011</b>	<b>2011- 2012</b>	<b>2012- 2013</b>	<b>2013- 2014</b>
Acadian Elementary	877	857	847	843
Bayou Black Elementary	184	169	156	192
Boudreaux Canal	116	80	87	0
Bourg Elementary	464	480	513	491
Bourgeois, H. L. High	962	1061	1045	1469
Broadmoor Elementary	715	685	695	645
Caldwell Middle	512	517	495	400
Coteau Bayou-Blue Elementary	755	776	763	783
Dularge Elementary	190	177	182	349
Dularge Middle	178	195	196	0
East Houma Elementary	346	374	364	344
East Street Alternative	31	0	0	0
Ellender High	1005	949	942	951
Elysian Fields Middle	414	389	412	374
Evergreen Jr. High	1082	1007	1052	764
Gibson Elementary	171	172	170	229
Grand Caillou Elementary	679	706	602	628
Greenwood Middle	154	162	150	0
Honduras Elementary	258	274	288	270
Houma Jr. High	1057	1075	1053	1110
Lacache Middle	407	382	368	366
Legion Park Middle	145	138	110	354
Lisa Park Elementary	751	752	754	711
Montegut Elementary	210	243	259	258
Montegut Middle	557	554	568	589
Mulberry Elementary	865	865	957	990
Oaklawn Jr. High	409	427	467	495
Oakshire Elementary	732	772	742	713
Pointe-aux-Chenes Elementary	177	158	157	180
Andrew Price Alternative	48	0	0	0
School for Exceptional Children	26	24	32	30
Schriever Elementary	710	657	663	621
South Terrebonne High	1037	1084	1068	1060
Southdown Elementary	486	487	458	453
Terrebonne High	1001	958	986	981
Upper Little Caillou Elementary	481	491	481	577
Village East Middle	336	339	319	295
West Park Elementary	215	230	244	0
Grand Caillou Middle	156	156	249	259
Juvenile Detention Center	15	0	0	0
Terrebonne Head Start	27	28	26	25
Scholarship Students	0	0	23	0
<b>Total Student Enrollment</b>	<b>18,941</b>	<b>18,850</b>	<b>18,943</b>	<b>18,799</b>

Terrebonne Parish School Board  
Houma, LA

Student Enrollment Trends and Forecast  
Grades Pre-K through 12

Fiscal Year	Enrollment
2008-2009	19,130
2009-2010	19,103
2010-2011	18,941
2011-2012	18,850
2012-2013	18,943
2013-2014	18,799
2014-2015	18,687
2015-2016	18,660
2016-2017	18,645
2017-2018	18,635



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 Methods used: 1) Trend of prior years' student enrollment; 2) Graduation Cohort Rate; 3) Projection of Live Births in Terrebonne Parish provided by the South Central Planning and Development Commission

Terrebonne Parish School Board  
Personnel Resource Allocations

Employee Type	Actual			Current	Proposed
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Teacher	1318	1230	1192	1161	1174
Librarian	39	38	36	32	32
Paraprofessional	235	225	218	202	208
Pupil Support	183	185	177	171	173
Instructional Support	74	86	71	71	74
General Administration	15	15	15	15	15
School Administration	113	118	117	112	114
Central Services	24	23	23	23	23
Maintenance	161	144	144	145	145
Transportation	184	184	184	183	183
Human Resources	7	7	7	7	7
Data Processing & Technology	9	9	9	9	9
Child Nutrition	213	214	211	205	205
<b>Total Employees</b>	<b>2575</b>	<b>2478</b>	<b>2404</b>	<b>2336</b>	<b>2362</b>

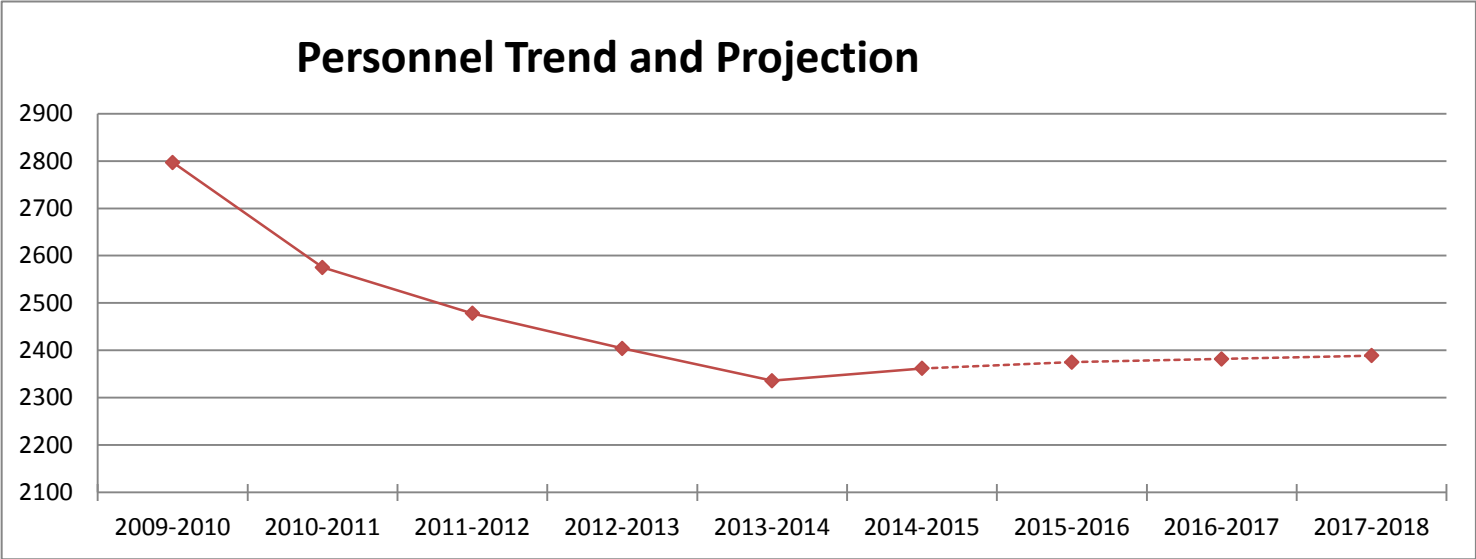
Terrebonne Parish School Board  
Houma, Louisiana

Personnel Trend and Projection

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<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	2,336
2014-2015	2,362
2015-2016	2,375
2016-2017	2,382
2017-2018	2,389

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Terrebonne Parish School Board  
Houma, Louisiana

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

Fiscal Year	Population <sup>(3)</sup>	Property Taxes		Sales Taxes		Total Local Taxes	
		Collections	Per Capita	Collections	Per Capita	Collections	Per Capita
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	111,713	6,974,203	62	48,824,394	437	55,798,597	499
2012-2013	112,749	7,846,032	70	51,933,519	461	59,779,551	530
2013-2014 <sup>(2)</sup>	112,749	7,846,032	70	54,284,514	481	62,130,546	551
2014-2015 <sup>(2)</sup>	112,749	7,846,032	70	54,284,514	481	62,130,546	551

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

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

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



Terrebonne Parish School Board  
Houma, Louisiana

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

<b>Tax Rates Per \$1,000 of Assessed Value</b>			
Fiscal Year <sup>(2)</sup>	Parishwide Millages		Collections (in dollars)
	Constitutional Tax	Special Maintenance Tax	General Fund
2007-2008	3.86	5.41	5,519,666
2008-2009	3.68	5.15	6,159,741
2009-2010	3.68	5.15	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	7,846,032
2013-2014	3.86	5.41	7,846,032
2014-2015	3.86	5.41	7,846,032

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

<sup>(2)</sup> Fiscal Years 2013-2014 and 2014-2015 reflect budgeted data.

Property Taxes in Louisiana are not stated as a percentage,  
but are levied in "mills". Each mill is equal to 1/1,000 of \$1 or \$0.001.

A Homestead Exemption exempts the first \$7,500 of the assessed value  
of residential property in Louisiana.

The total number of mills levied is multiplied by the assessed value of the  
property, as determined by the Terrebonne Parish Assessor.

Terrebonne Parish School Board  
Houma, LA

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

Fiscal Year	Taxable Assessed Value (in dollars)	Estimated Market Value (in dollars)	Ratio of Assessed Value to Estimated Market Value
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	864,993,550	8,597,534,693	10.06%
2014-2015	864,993,550	8,597,534,693	10.06%

Source: Terrebonne Parish Assessor's Office  
Property is assessed on a calendar year basis.

Residential properties are assessed at 10% of fair market value; other movable property excluding land are assessed at 15%; and public service properties excluding land are assessed at 25% of fair market value; land is assessed at 10%; commercial property is assessed at 15%. The overall assessed value is estimated to be 15% of actual market value.

Forecast data for assessed values is not available from the Terrebonne Parish Assessor's Office

Terrebonne Parish School Board  
Houma, LA

Sales Taxes Collected by the Terrebonne Parish School Board

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**Sales Tax**

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Fiscal Year	1/3 Cent Sales Tax	3/4 Cent Sales Tax	1 Cent Sales Tax
2007-2008	8,109,070	18,245,408	24,237,211
2008-2009	8,349,801	18,787,052	25,049,300
2009-2010	7,054,488	15,872,599	21,163,465
2010-2011	7,501,539	16,878,463	22,504,619
2011-2012	7,811,903	17,576,782	23,435,710
2012-2013	8,309,363	18,696,067	24,928,089
2013-2014	8,695,122	19,564,027	26,025,365
2014-2015	8,695,122	19,564,027	26,025,365

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1/3 Cent Sales Tax dedicated and expended for:  
employee salaries and benefits

3/4 Cent Sales Tax dedicated and expended for:  
employee salaries and benefits (50%)  
plant operation & maintenance (30%)  
instructional programs and materials (20%)

1 Cent Sales Tax dedicated and expended for:  
employee salaries and benefits (83%)  
capital, construction and technology (17%)

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	1,460,775	0	1,460,775
	<u>21,648,087</u>	<u>1,621,956</u>	<u>23,270,043</u>

Projects funded by outstanding debt:

1. Freshman Center at H. L. Bourgeois High School
2. Grand Caillou Middle School

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

Terrebonne Parish School Board  
Houma, LA

American College Test (ACT) Composite Scores

	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	Number	Score	Number	Score	Number	Score	Number	Score	Number	Score
Terrebonne	636	19.6	596	19.8	554	19.5	685	19.8	959	18.3
Louisiana	34,548	20.1	35,601	20.1	35,870	20.2	36,736	20.3	45,305	19.5
Nation	1,480,469	21.1	1,568,835	21.0	1,623,112	21.1	1,666,017	21.1	1,799,243	20.9

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

Terrebonne Parish School Board  
Houma, LA

LEAP 21 Test Results <sup>(1)</sup>

	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
<b>Grade 4 English Language Arts (Terrebonne)</b>										
Advanced	3.0	56	4.0	66	6.0	92	6.0	88	8.0	116
Mastery	20.0	324	19.0	304	25.0	354	26.0	371	27.0	387
Basic	47.0	760	48.0	762	49.0	704	50.0	711	43.0	621
Approaching Basic	19.0	310	17.0	263	14.0	195	13.0	190	14.0	205
Unsatisfactory	10.0	153	12.0	185	7.0	99	5.0	76	7.0	107
<b>Grade 4 English Language Arts (State)</b>										
Advanced	4.0	2,128	5.0	3,085	6.0	3,480	6.0	3,396	7.0	38,886
Mastery	21.0	11,702	18.0	10,356	22.0	12,296	24.0	13,177	24.0	13,484
Basic	47.0	26,090	45.0	25,973	46.0	25,848	46.0	25,466	46.0	25,129
Approaching Basic	19.0	10,599	19.0	10,856	18.0	10,210	16.0	9,195	16.0	8,785
Unsatisfactory	10.0	5,304	13.0	7,602	8.0	4,807	8.0	4,729	7.0	3,830
<b>Grade 8 English Language Arts (Terrebonne)</b>										
Advanced	1.0	17	1.0	20	4.0	47	4.0	52	4.0	47
Mastery	13.0	176	10.0	147	19.0	247	18.0	221	20.0	254
Basic	45.0	615	38.0	560	41.0	529	43.0	536	44.0	566
Approaching Basic	34.0	455	39.0	576	29.0	378	28.0	349	24.0	308
Unsatisfactory	7.0	93	12.0	180	7.0	85	6.0	77	8.0	107
<b>Grade 8 English Language Arts (State)</b>										
Advanced	1.0	644	4.0	1,755	5.0	2,589	5.0	2,465	5.0	2,492
Mastery	14.0	7,176	15.0	7,666	20.0	9,322	19.0	9,350	20.0	9,919
Basic	47.0	23,182	42.0	20,837	42.0	19,732	43.0	21,370	44.0	21,593
Approaching Basic	30.0	14,738	30.0	15,182	27.0	12,562	26.0	12,987	24.0	11,811
Unsatisfactory	8.0	3,871	9.0	4,349	6.0	3,067	6.0	3,133	7.0	3,618

<sup>(1)</sup> Source: Louisiana Department of Education State Achievement Level Report

Terrebonne Parish School Board  
Houma, LA

LEAP 21 Test Results <sup>(1)</sup>

	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
<b>Grade 4 Math (Terrebonne)</b>										
Advanced	3.0	55	6.0	88	10.0	147	9.0	135	13.0	187
Mastery	12.0	195	21.0	331	26.0	371	25.0	358	24.0	348
Basic	45.0	717	46.0	721	42.0	611	44.0	635	37.0	536
Approaching Basic	23.0	372	17.0	262	13.0	185	15.0	217	13.0	189
Unsatisfactory	16.0	264	11.0	180	9.0	133	7.0	94	13.0	181
<b>Grade 4 Math (State)</b>										
Advanced	4.0	2,212	6.0	3,362	8.0	4,280	9.0	5,049	10.0	5,752
Mastery	14.0	7,604	19.0	11,272	20.0	11,561	21.0	11,911	23.0	12,621
Basic	47.0	26,128	44.0	25,193	43.0	24,324	43.0	24,140	38.0	21,211
Approaching Basic	21.0	11,689	18.0	10,312	17.0	9,564	16.0	9,060	15.0	8,043
Unsatisfactory	15.0	8,190	13.0	7,760	12.0	6,939	10.0	5,850	14.0	7,532
<b>Grade 8 Math (Terrebonne)</b>										
Advanced	5.0	66	3.0	50	6.0	73	5.0	62	4.0	52
Mastery	5.0	68	3.0	43	5.0	69	6.0	78	7.0	85
Basic	41.0	561	41.0	604	47.0	607	49.0	608	51.0	655
Approaching Basic	28.0	375	27.0	394	23.0	290	22.0	276	21.0	272
Unsatisfactory	21.0	284	26.0	393	19.0	247	17.0	208	17.0	218
<b>Grade 8 Math (State)</b>										
Advanced	6.0	3,151	5.0	2,265	4.0	2,043	5.0	2,478	4.0	1,897
Mastery	6.0	3,047	5.0	2,516	5.0	2,433	6.0	2,713	7.0	3,235
Basic	47.0	23,114	49.0	24,163	51.0	24,326	53.0	25,888	55.0	27,215
Approaching Basic	23.0	11,381	24.0	12,129	23.0	10,847	23.0	11,509	20.0	10,126
Unsatisfactory	18.0	8,869	18.0	8,716	16.0	7,605	14.0	6,699	14.0	7,047

<sup>(1)</sup> Source: Louisiana Department of Education State Achievement Level Report

Terrebonne Parish School Board  
Houma, LA

Graduation Exit Exam (GEE) Results <sup>(1)</sup>

	2007-2008		2008-2009		2009-2010		2010-2011	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
<b>English Language Arts (Terrebonne)</b>								
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
<b>English Language Arts (State)</b>								
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
<b>Math (Terrebonne)</b>								
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
<b>Math (State)</b>								
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

<sup>(1)</sup> 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 <sup>(1)</sup>

	2011-2012		2012-2013	
	Percent	Number	Percent	Number
<b>Algebra I (Terrebonne)</b>				
Excellent	21.0	237	22.0	235
Good	34.0	384	35.0	378
Fair	25.0	285	26.0	287
Needs Improvement	21.0	238	17.0	188
<b>Algebra I (State)</b>				
Excellent	22.0	10,088	21.0	10,231
Good	34.0	15,328	34.0	16,153
Fair	23.0	10,466	27.0	12,814
Needs Improvement	21.0	9,511	18.0	8,476
<b>English II (Terrebonne)</b>				
Excellent	19.0	227	25.0	285
Good	42.0	498	52.0	579
Fair	29.0	349	15.0	173
Needs Improvement	10.0	118	7.0	83
<b>English II (State)</b>				
Excellent	24.0	10,371	27.0	11,744
Good	42.0	18,529	48.0	20,976
Fair	24.0	10,754	18.0	7,707
Needs Improvement	10.0	4,371	7.0	2,902
<b>Geometry (Terrebonne)</b>				
Excellent	18.0	198	20.0	198
Good	28.0	313	32.0	316
Fair	33.0	369	30.0	298
Needs Improvement	22.0	243	17.0	171
<b>Geometry (State)</b>				
Excellent	19.0	8,357	23.0	9,908
Good	30.0	13,002	32.0	13,456
Fair	31.0	13,502	28.0	11,821
Needs Improvement	19.0	8,147	17.0	7,006
<b>Biology (Terrebonne)</b>				
Excellent	15.0	166	21.0	234
Good	40.0	450	40.0	449
Fair	36.0	401	29.0	327
Needs Improvement	9.0	100	10.0	112
<b>Biology (State)</b>				
Excellent	15.0	6,520	18.0	7,763
Good	37.0	16,260	40.0	17,071
Fair	35.0	15,659	29.0	12,281
Needs Improvement	13.0	5,875	13.0	5,696

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

Terrebonne Parish School Board  
Houma, LA

Advanced Placement Exam Results

	2011-2012		2012-2013	
	Number testing	% scoring 3+	Number testing	% scoring 3+
Terrebonne	74	32.4	167	30.5
Louisiana	8,098	6.3	11,506	5.3
Nation	2,919,333	19.5	3,153,014	20.1

Source: AP Annual Report to the Nation

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Free & Reduced Student Trend

2011-2012		2012-2013		2013-2014	
Free	Reduced	Free	Reduced	Free	Reduced
58.16%	8.46%	57.90%	8.00%	60.25%	6.66%

Terrebonne Parish School Board  
Houma, LA

Student Performance Measures <sup>(1)</sup>

	2008-2009		2009-2010		2010-2011		2011-2012	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
<b>In School Suspension</b>								
Terrebonne	7.5	1,521	7.1	1,417	10.3	2,024	10.1	2,000
State	12.3	87,848	12.3	88,063	11.6	83,707	10.9	79,554
<b>Out of School Suspension</b>								
Terrebonne	17.6	3,541	14.5	2,887	12.0	2,376	10.5	2,070
State	11.1	79,547	10.4	75,005	9.6	69,066	9.2	67,052
<b>Students Expelled</b>								
Terrebonne	0.1	14	0.1	12	0.0	9	1.3	270
State	1.0	6,967	0.9	6,979	0.9	6,480	0.0	6,704
<b>Student Attendance</b>								
Terrebonne	93.4		93.8		94.4		94.6	
State	94.0		93.9		94.8		95	
<b>Graduation Rates</b>								
Terrebonne	66.2		65.6		70.5		77.3	
State	67.0		71.0		72.3		72.3	

<sup>(1)</sup> Source: Louisiana Department of Education

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**Glossary of Acronyms and 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.

**ACT** – American College Test

**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.

**ARRA** – American Recovery and Reinvestment Act

**ASBO** – Association of School Business Officials International

**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.

**BESE** – Board of Elementary and Secondary Education

**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.

**CCLC** – Century Community Learning Centers

**CCSS** – Common Core State Standards

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**CDL** – Commercial Drivers' License

**CECP** – Coach Education & Certification Program

**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.

**CNP** – Child Nutrition Program

**COE** – Cooperative Office Education

**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 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.

**CTE** – Career and Technical Education

**CWA** – Child Welfare and Attendance

**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.

**DIBELS** – Dynamic Indicators of Basic Early Literacy

**DHHS** – Department of Health and Human Services

**DP** – Data Processing

**DROP** – Deferred Retirement Option Plan

**ECSE** – Early Childhood Special Education

**EEF** – Education Excellence Fund

**EIS** – Early Intervening Services

**ELA** – English Language Arts

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**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.

**EOC** – End-of-Course

**ESL** – English as a Second Language

**ESYP** – Extended Summer Year Program

**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.

**FICA** – Federal Insurance Contributions Act

**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.

**FT** – Full Time

**FTE** – Full Time Equivalent

**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.

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**FY** – Fiscal Year

**GASB** – Governmental Accounting Standards Board

**GED** – General Education Development

**GEE** – Graduation Exit Examination

**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.

**General Operating Fund** – General educational activities are accounted for in the General Operating Fund and are supported primarily by local taxes and state entitlements.

**GFOA** – Government Finance Officers Association of Louisiana

**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.

**HVAC** – Heating, Ventilation, and Air Conditioning

**IDEA** – Individuals with Disabilities Education Act

**IEP** – Individualized Educational Program

**iLEAP** - Integrated Louisiana Educational Assessment Program

**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.

**JAG** – Jobs for America's Graduates

**LA4** – Louisiana Four-Year-Old Program



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**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

**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.

**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

**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.

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**MFP** – Minimum Foundation Program

**NBC** – National Board Certified

**NCLB** – No Child Left Behind

**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.

**NRT** – Norm Reference Test

**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 professional services, (4) purchased property services, (5) other purchased services, (6) supplies, (7) property, (8) other objects, and (9) other uses of funds.

**OJJ** – Office of Juvenile Justice

**OJT** – On-the-Job-Training

**OOS** – Out of State

**OPEB** – Other Post-Employment Benefits

**ORP** – Optional Retirement Plan

**OT** – Occupational Therapist

**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.)

**PAC** – Pupil Appraisal Coordinator

**PBIS** – Positive Behavior Intervention Support

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**PE** – Physical Education

**Personnel/Human Resources**– 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.

**PIP** – Professional Improvement Program

**PL** – Public Law

**Pre-K** – Pre-Kindergarten

**Principal** – The amount of debt minus the interest.

**Property** – Expenditures for acquiring fixed assets, including land and improvements, buildings, equipment, vehicles, and furniture.

**PT** – Physical Therapist

**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.

**QSCB** – Qualified School Construction Bond

**QZAB** – Quality Zone Academy Bond

**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.

**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.

**RIF** – Reduction in Force

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**RS** – Revised Statues

**RTI** – Response to Intervention

**SACS** – Southern Association of Colleges and Schools

**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.

**SBB** – Student Based Budgeting

**SBLC** – School Building Level Committee

**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.

**SDE** – State Department of Education

**SIF** – School Improvement Fund

**SLPC** - Speech-Language Pathologists Cadre

**SPS** –School Performance Score

**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.

**SSD** – Special School District

**State Revenue** – A source of income that is received from the State of Louisiana.

**STEM** – Science, Technology, Engineering and Math

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**STEP** – Strategies to Empower People

**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.

**SWPBSP** – Statewide Positive Behavioral Support Project

**TANF** – Temporary Assistance for Needy Families

**Tax Levy** – The number of mills that is assessed by the Board collected from property tax.

**Taxable Assessed Valuation** – The value of property that is not exempt from property taxes.

**TCCO** – Terrebonne Construction Company

**TFAE** – Terrebonne Foundation for Academic Excellence

**Total Assessed Valuation** – The sum of the taxable assessed property values and the homestead exempted property values.

**TPSB** – Terrebonne Parish School Board

**TRSL** – Teachers' Retirement System of Louisiana

**UAL** – Unfunded Accrued Liability

**Unassigned Fund Balance** – A Fund Balance that represents funds that do not fit into any other category of Fund Balance.

**USDA** – United States Department of Agriculture