

Terrebonne Parish School Board

Houma, Louisiana 70360

Annual Operating Budget

July 1, 2015 through June 30, 2016



ANNUAL OPERATING BUDGET

of the

**TERREBONNE PARISH SCHOOL BOARD
Houma, Louisiana**

For the period July 1, 2015 through June 30, 2016

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

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Houma, Louisiana
Annual Operating Budget
For the Period July 1, 2015 through June 30, 2016

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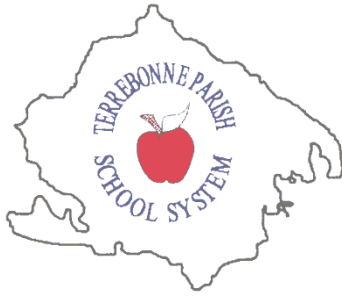
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INTRODUCTORY SECTION





Terrebonne Parish School Board

201 Stadium Drive
Houma, Louisiana 70360

May 18, 2015

To the Citizens of
Terrebonne Parish, Louisiana:

The budget of the Terrebonne Parish School Board for fiscal year July 1, 2015 through June 30, 2016 is hereby submitted. The elected School Board members of Terrebonne Parish will be asked to approve this Operating Budget on July 7, 2015 at its regular School Board meeting.

A Public Hearing on the budget will be held on June 9, 2015 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.

In 2012, Terrebonne Parish enacted a differentiated pay plan as required by Act 1 of the Louisiana Legislature. Act 1 required each Louisiana public school district to develop and implement its own differentiated pay plan for use in compensating teachers in a manner other than the traditional years of service methodology. Terrebonne Parish had implemented the Performance Pay stipend ahead of this requirement, and that stipend became a portion of the differentiated pay plan. Terrebonne Parish School Board added stipends for Core Teachers, Focus Teachers, Advanced Placement Teachers, and Target School Teachers.

Specific Instructional and Educational Goals are as follows:

All children in Terrebonne Parish Public Schools will:

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

Awards and Recognition

The 2015 Louisiana Middle School Student of the Year is a 5th grader at Montegut Middle School in Terrebonne Parish. This marks the second year in a row that Terrebonne is proud to be the home of the Louisiana Middle School Student of the Year.

Terrebonne Parish is also the home to a 2015 Louisiana Principal of the Year semi-finalist and a 2015 Louisiana Teacher of the Year semi-finalist.

Two of Terrebonne Parish's school counselors were recognized by the American School Counselors' Association (ASCA) in 2015. One counselor was named as one of five national finalists for the ASCA Counselor of the Year Award, and the other was named as one of sixteen national semi-finalists for the ASCA Counselor of the Year Award.

Gibson Elementary School was recognized as a National Title I Distinguished school for 2014, one of only sixty-three schools in the nation, and one of only two in Louisiana. Gibson was chosen for closing the achievement gap between student groups. The school was nominated because of its team approach to teaching and its individualized programs for students that resulted in remarkable gains for students.

Pointe-Aux-Chenes School was named a 2014 National Blue Ribbon School nominee, one of six in Louisiana. Schools are nominated based on their overall academic excellence or progress in closing achievement gaps among student groups. This award acknowledges the hard work of the students, educators, families, and community.

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 4th and 8th grade students. The LEAP test is a high-stakes test, and students must score a minimum combination of a Basic and an Approaching Basic in English/Language Arts and Math to receive a passing score. Students who do not pass the LEAP test are required to attend summer school and retake the LEAP test for a chance to be promoted to the next grade.

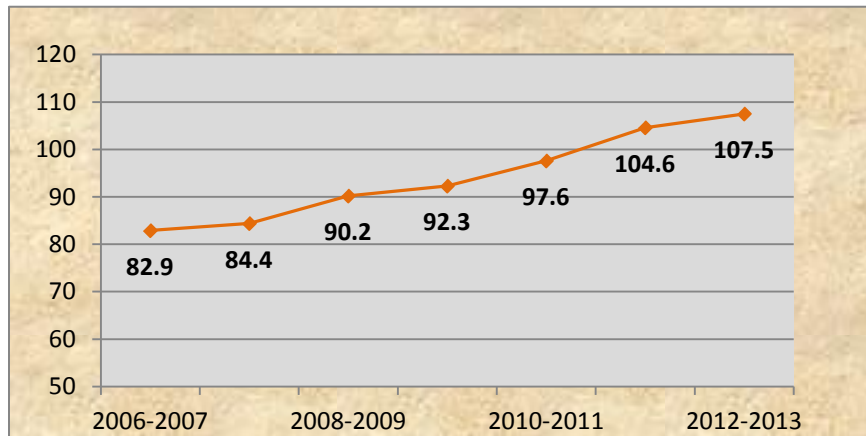
High school students must pass three End-of-Course (EOC) tests to graduate. These test scores are also used as measures of student performance for the school and the district. All students in 11th grade in Louisiana are required to take the American College Test (ACT).

Louisiana's School Accountability System ranks school and school districts based on areas such as student achievement on LEAP, iLEAP and EOC exams, 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.

The graph below illustrates Terrebonne Parish's District Performance Score on the scale used by the Louisiana Department of Education from 2006/2007 through 2012/2013.

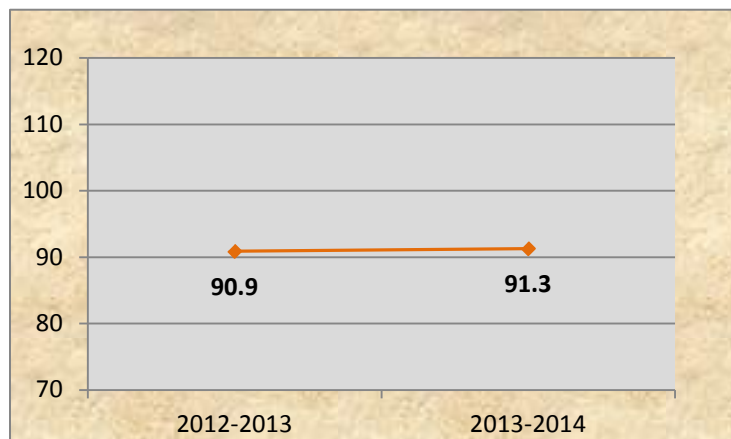
Old Scale



In an attempt to make the District Performance Score scales easier to understand, the Louisiana Department of Education adjusted the scale during the 2012/2013 school year. The graph below illustrates the two years' trend of District Performance Scores using the new scale. It should be noted that the scores for the overlapping year of 2012/2013 are identical in meaning (107.5 in 2012/2013 is equal to 90.9 on the new scale for 2012/2013).

Terrebonne Parish continues to grow in terms of student performance, with a District Performance Score of 91.3, and it remains a "B" school district. Terrebonne Parish was ranked 24th of 74 school districts in Louisiana. The average District Performance Score in Louisiana for 2013/2014 was 89.2.

New Scale

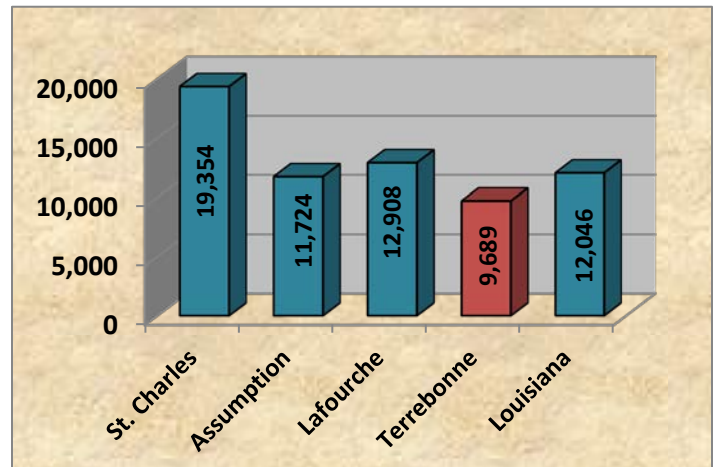


Per-Pupil Expenditures

Per-pupil expenditures are calculated by the Louisiana Department of Education 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 2013/2014 in comparison with other school districts in the same geographic area, as well as with the state average.



In Fiscal Year 2013/2014, the latest comparative data available, Terrebonne Parish School District ranked 68th 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 began with the 2014-2015 school year.

Financial Goals and Objectives

The development of the 2015/2016 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% of total budgeted revenues, as recommended by the State of Louisiana Department of Education, whenever possible. There are four main 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 2015/2016 fiscal year budget, the Superintendent and Staff reviewed many items that had the potential to affect the budget, including local economic conditions and economic outlook. Because the economic base of Terrebonne Parish relies heavily on the oil and gas industry, the recent steep decline in the price of oil has begun to affect the economy of the area. Sales tax revenues have declined in response to the rapid decline in the price of a barrel of oil, a major indicator of the health and vibrancy of the oil industry. The sales tax decline is due to the slow-down the local economy has experienced following the drop in the price of oil. Future projections are unclear, with some economists projecting the decreased price of oil to rebound quickly and others projecting a long-lasting decline.

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 2013/2014, the MFP did not include the 2.75% growth factor, but the Louisiana Legislature funded an amount equal to it. In 2014/2015, the MFP once again included the growth factor. In 2015/2016, the MFP is proposed to include an amount equal to 1.375% growth in base per-pupil funding, half of the traditional annual growth factor.

Rates established by the Teachers' Retirement System of Louisiana (TRSL) and the Louisiana School Employees' Retirement System (LSERS) had increased steadily for five to six years, but appear to have leveled off. Sustaining the past increases continues to put 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 over the past

several years. Rates for both TRSL and LSERS have almost doubled from 2009/2010 to 2014/2015. For the first time in several years, both TRSL and LSERS will experience a decline in employer contribution rates for 2015/2016.

In December, 2014, the citizens of Terrebonne Parish supported a new 1/2 Cent Sales Tax with the purpose of increasing employee salaries. All full-time Terrebonne Parish School Board employees will receive a pay raise effective in 2015/2016, which will aid Terrebonne Parish School Board in becoming more competitive in teacher recruiting and retention.

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.

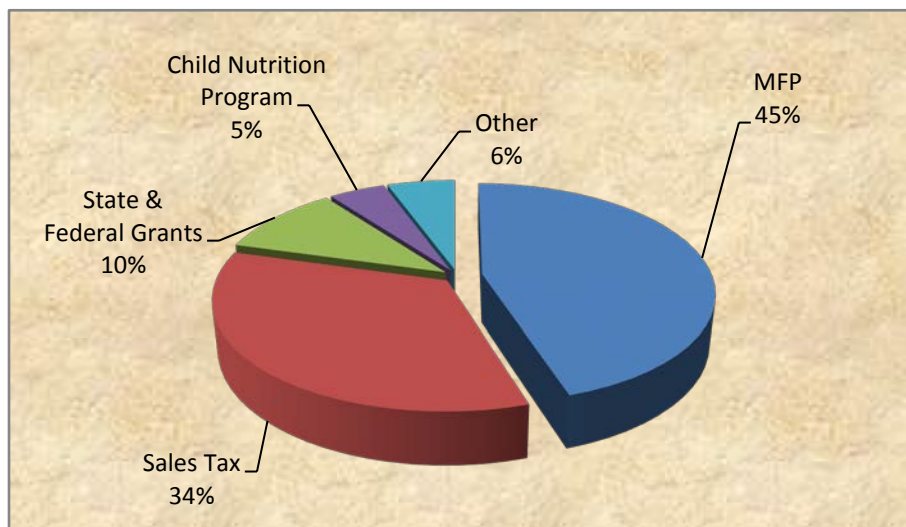
The Original Proposed Budget will be presented to the Finance Committee at its regularly scheduled meeting of May 18, 2015.

Board Member in-service meetings will be held during the week of May 18 to inform Board Members of the specific contents of the budget.

A Public Hearing will be held on June 9, 2015 to allow the citizens of Terrebonne Parish to participate in the budget process. The budget will be adopted on July 7, 2015.

Summary of Revenues

The majority of the revenues of the Terrebonne Parish School Board's budget come from the Minimum Foundation Program (MFP). Sales Taxes, 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.

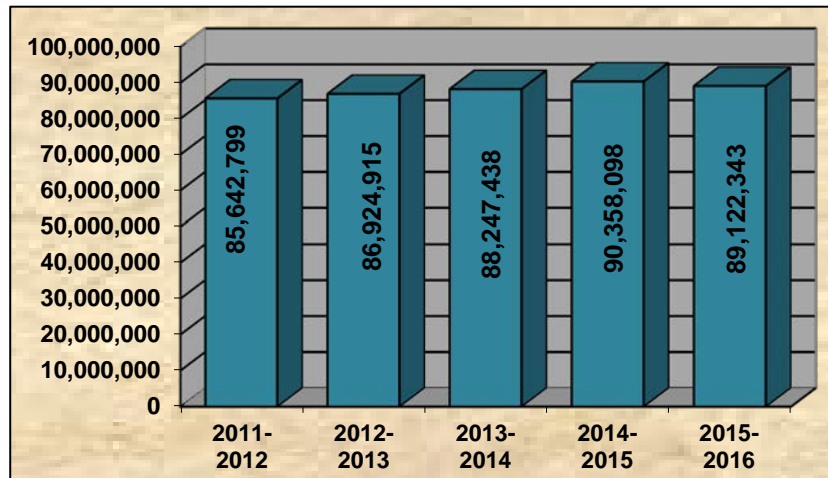


Minimum Foundation Program

The Minimum Foundation Program (MFP) is the single largest source of funding received by the Terrebonne Parish School District. The MFP accounts for approximately 45% of total revenues.

The MFP is based on a formula used by the Louisiana Board of Elementary and Secondary Education

(BESE) that funds public school systems based on the number of students enrolled on February 1st of each year and is adjusted for the October 1st student count in the budget year.



The MFP formula determines the State's 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 base per-pupil allocation each year. However, in all fiscal years 2009/2010 through 2012/2013, that growth factor was not included.

In 2013/2014, the State Legislature funded an amount equal to the 2.75% growth factor. However that amount was funded outside the MFP formula, and held the stipulation that 50% of the total amount be used to fund pay raises for certificated employees.

In 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.

In 2015/2016, an amount equal to 1.375% growth factor was included in the MFP formula adopted by BESE and submitted to the Legislature for approval.

Actual MFP revenue for the last three years as well as the revised budget for 2014/2015 and the proposed budget for 2015/2016 are shown in the graph.

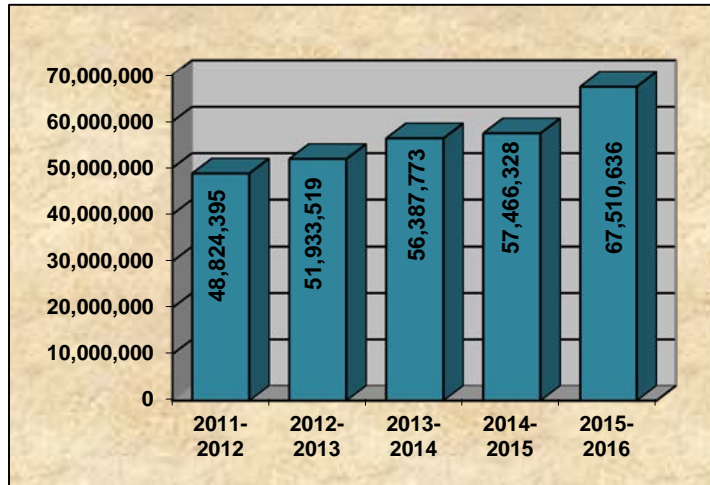
Sales Tax Trends

Sales Tax collections for the Terrebonne Parish School Board account for approximately 34% of total revenues. Four separate sales taxes are collected, for a total of 2.58% sales tax collected for the support of public schools in Terrebonne Parish.

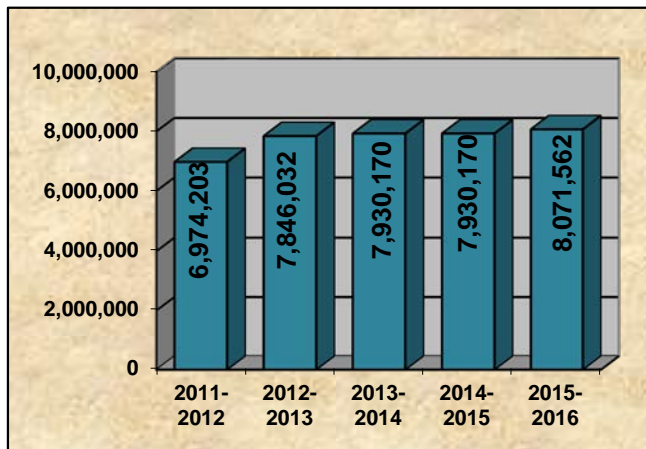
The voters of Terrebonne Parish approved a 1/2 Cent Sales Tax in December 2014 that is dedicated for salaries & benefits. Collections for the 1/2 Cent Sales Tax began on April 1, 2015.

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 four 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 2014/2015 and 2015/2016 are shown in the graph.



Property Tax Trends



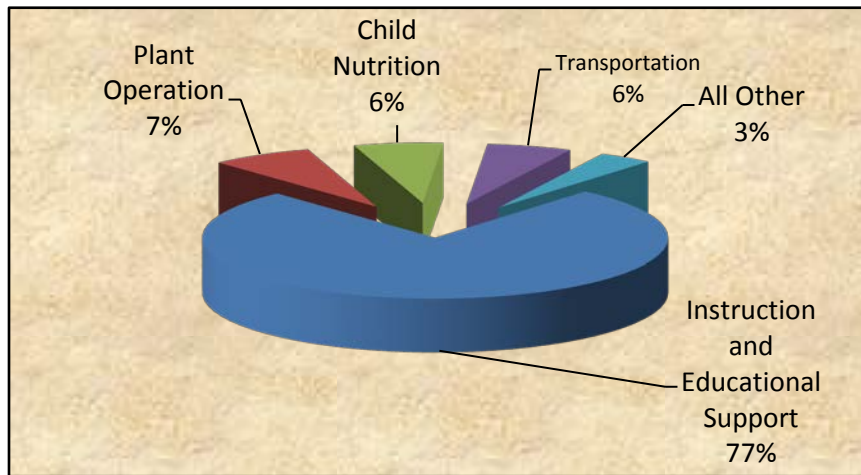
Two property taxes are collected by Terrebonne Parish School Board each year, and are assessed on a calendar year basis. Assessed values are established by the Terrebonne Parish Assessor's Office and the State Tax Commission as specified by Louisiana law.

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 2015/2016 the School Board has budgeted 77% of all expenditures in those 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, 1/2 Cent Sales Tax Fund, 3/4 Cent Sales Tax Fund, Child Nutrition Program Fund, and all Special Revenue Funds.

	Revised Budget 2014/2015	Original Budget 2015/2016
Revenues & Other Financing Sources	213,483,028	219,654,976
Expenditures & Other Financing Uses	215,481,950	215,876,058
Net Change In Fund Balance	(1,998,922)	3,778,918
Beginning Fund Balance	29,454,575	27,455,653
Ending Fund Balance	27,455,653	31,234,571

- The 2015/2016 operating budget takes into account the projected student enrollment based on the February 1, 2015 student count, 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 2015/2016 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 2014/2015	Original Budget 2015/2016
Revenues & Other Financing Sources	128,442,353	127,093,895
Expenditures & Other Financing Uses	130,240,779	130,386,795
Net Change In Fund Balance	(1,798,426)	(3,292,900)
Beginning Fund Balance	13,045,751	11,247,325
Ending Fund Balance	11,247,325	7,954,425

Explanation of Net Change in Fund Balance –

- The largest single source of revenues in the General Operating Fund is the Minimum Foundation Program (MFP). The MFP includes an increase equal to 1.375% of the base per-pupil amount of funding, half of the annual 2.75% growth factor.
- Changes in Salaries & Benefits include a slight increase in the number of instructional employees funded through the General Operating Fund, a decrease 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 2014/2015	Original Budget 2015/2016
Revenues & Other Financing Sources	9,375,268	9,632,730
Expenditures & Other Financing Uses	9,627,032	9,468,629
Net Change In Fund Balance	(251,764)	164,101
Beginning Fund Balance	647,832	396,068
Ending Fund Balance	396,068	560,169

Explanation of Net Change in Fund Balance -

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

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

One Cent Sales Tax Fund

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

	Revised Budget 2014/2015	Original Budget 2015/2016
Revenues & Other Financing Sources	27,921,954	26,476,335
Expenditures & Other Financing Uses	29,478,495	23,577,787
Net Change In Fund Balance	(1,556,541)	2,898,548
Beginning Fund Balance	11,052,815	9,496,274
Ending Fund Balance	9,496,274	12,394,822

Explanation of Net Changes in Fund Balance –

- Revenues from the collection of the One Cent Sales Tax are projected to remain equal to the 2014/2015 revised budget.
- Salary & Benefit costs are projected based on proposed personnel and staffing.
- Transfer to the General Operating Fund of \$2,000,000 to defray retirement costs.

1/2 Cent Sales Tax Fund

The 1/2 Cent Sales Tax Fund is used to account for all revenues and expenditures related to the collection and expenditure of proceeds from the 1/2 Cent Sales Tax. The 1/2 Cent Sales Tax was passed by the voters of Terrebonne Parish in December 2014 and is dedicated for Salaries & Benefits.

	Revised Budget 2014/2015	Original Budget 2015/2016
Revenues & Other Financing Sources	3,164,360	13,223,668
Expenditures & Other Financing Uses	28,257	9,649,409
Net Change In Fund Balance	3,136,103	3,574,259
Beginning Fund Balance	0	3,136,103
Ending Fund Balance	3,136,103	6,710,362

Explanation of Net Changes in Fund Balance –

- Revenues from the collection of the 1/2 Cent Sales Tax are projected at the revised 2014/2015 level.
- Salary and Benefit costs are based on \$4,000 per full-time employee whose pay is based on a teacher pay scale, and \$2,000 per full-time support employee.

3/4 Cent Sales Tax Fund

The 3/4 Cent Sales Tax Fund is used to account for all revenues and expenditures related to the collection and expenditure of proceeds from the 3/4 Cent Sales Tax. The 3/4 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.

	Revised Budget 2014/2015	Original Budget 2015/2016
Revenues & Other Financing Sources	19,126,854	19,123,854
Expenditures & Other Financing Uses	19,530,311	18,611,474
Net Change In Fund Balance	(403,457)	512,380
Beginning Fund Balance	3,495,794	3,092,337
Ending Fund Balance	3,092,337	3,604,717

Explanation of Net Changes in Fund Balance –

- Revenues from the collection of the 3/4 Cent Sales Tax are projected to remain equal to the 2014/2015 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 3/4 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 27 Special Revenue Funds: 12 State Grants and 15 Federal Grants.

	Revised Budget 2014/2015	Original Budget 2015/2016
Revenues & Other Financing Sources	25,452,239	24,104,494
Expenditures & Other Financing Uses	26,577,076	24,181,964
Net Change In Fund Balance	(1,124,837)	(77,470)
Beginning Fund Balance	1,212,383	87,546
Ending Fund Balance	87,546	10,076

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.
- Ending 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.

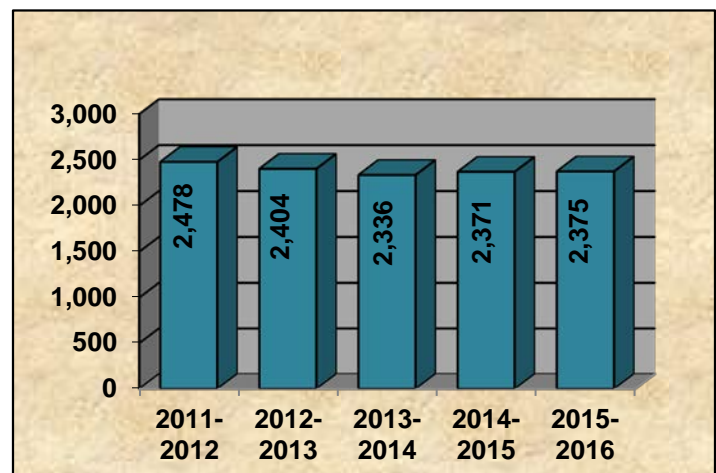
Human Resources Trends

Terrebonne Parish School District is the largest employer in Terrebonne Parish, with 2,375 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 2015/2016 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.

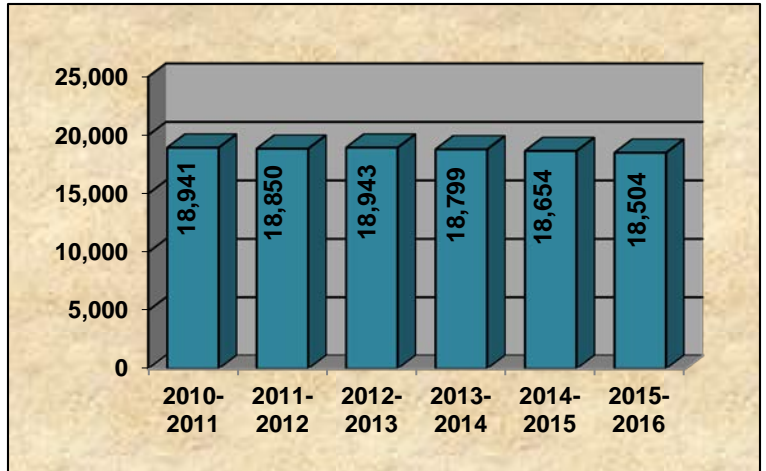


Student Enrollment Trends

Total projected student enrollment for the 2015/2016 school year is 18,504. The estimated enrollment includes 17,523 students in Kindergarten through 12th grade and 981 four-year-old students. This estimation is based on the actual student count on February 1, 2015.

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 2015/2016.

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.

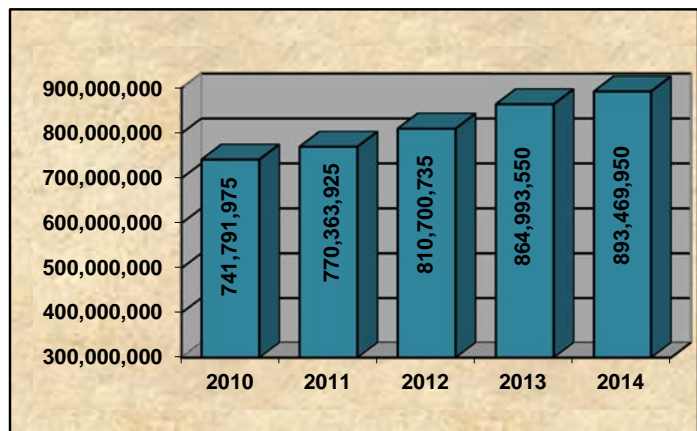


The graph illustrates student enrollment for students in Pre-Kindergarten through 12th grade for the past four years with an estimate for 2015/2016.

Tax Base and Rate Trends

The Terrebonne Parish Assessor's Office reassesses property values once every four years. The last full assessment was in 2012 and the next assessment will be in 2016.

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.



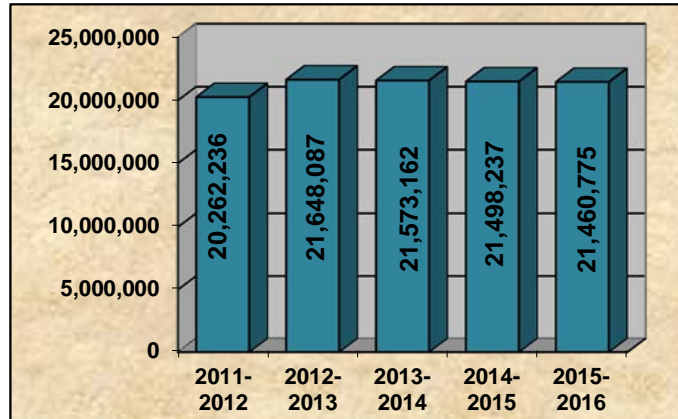
The graph illustrates assessed property values for the past four years and the current year. The taxable assessed value of property in Terrebonne Parish at December 31, 2014 was \$893,469,950.

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, 2016.

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 2013/2014 and 2014/2015 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.

Philip Martin
Superintendent

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 2014-2015.

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

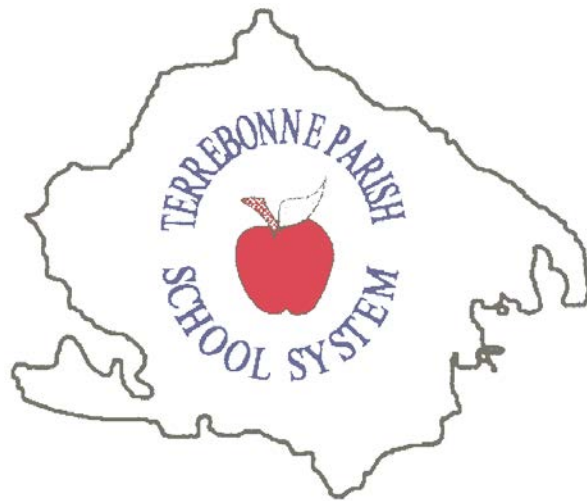


A handwritten signature in black ink, reading 'Terrie S. Simmons'.

Terrie S. Simmons, RSBA, CSBO
President

A handwritten signature in black ink, reading 'John D. Musso'.

John D. Musso, CAE, RSBA
Executive Director



Terrebonne Parish School Board
Introductory Section
Fiscal Year 2015/2016

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	Vicki Bonvillain

Terrebonne Parish School Board
Introductory Section
Fiscal Year 2015/2016

Management Staff

Martin, Philip	Superintendent
Davis, Carol	Assistant Superintendent of Curriculum & Instruction
Breaux, Rebecca	Chief Financial Officer
Aubert, Devlin	Supervisor, Transportation/Safety
Aucoin, Mary	Supervisor, Special Education Services
Babin, Christopher	Network System Administrator
Brunet, Ramona	Executive Assistant to the Board
Chamberlain, Donald	Plant Operations Manager
Douglas, Graham	Supervisor, Secondary/Vocational/Adult/Driver Education
Johnson, Alton	Supervisor, Child Welfare and Attendance
Marcel, Peggy	Supervisor, Federal Programs
Martin, Judith	Chief Accountant
Moore, Jack	Risk Manager
Prejean, Walt	Data Processing Manager
Solet, Stacy	Supervisor Elementary Education and Assessment
Vauclin, Kim	Supervisor, Child Welfare and Attendance
Walther, Monica	Supervisor, Child Nutrition Program
Yarbrough, Debra	Supervisor, Personnel

BUDGET ADOPTION RESOLUTION MOTION

Fiscal Year 2015/2016 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, 1/2 Cent Sales Tax Fund, 3/4 Cent Sales Tax Fund, Child Nutrition Program Fund, and various Special Revenue Funds for the 2015/2016 fiscal year.

**TERREBONNE PARISH SCHOOL BOARD
BUDGET ADOPTION RESOLUTION**

RESOLUTION NO. ____

Resolution adopting operating budgets for the fiscal year beginning July 1, 2015, and ending June 30, 2016.

BE IT RESOLVED by the Terrebonne Parish School Board that:

1. The Operating Budgets for the General Operating, One Cent Sales Tax, 1/2 Cent Sales Tax, 3/4 Cent Sales Tax, Child Nutrition Program and various Special Revenue Funds for the 2015-2016 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. 1/2 CENT SALES TAX FUND OF 2014

1. The nature and kind of expenses and expenditures assigned and accounted for in the Fund shall be governed by School Board Resolution Number 1867 and Ordinance Number 1868 levying the tax.
2. 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

D. 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.

E. 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.

F. 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.

G. CAPITAL PROJECTS FUNDS

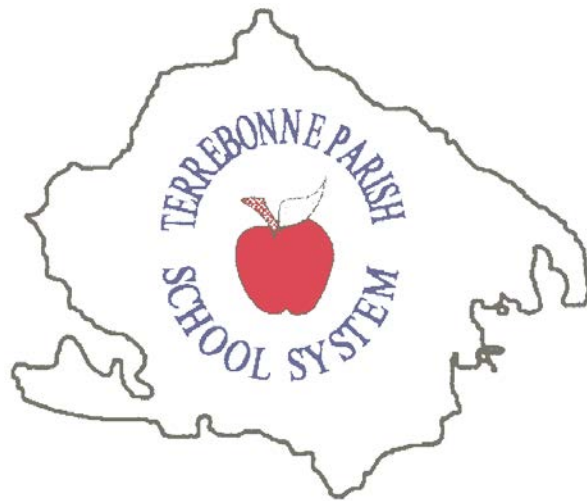
1. Board approval of projects, contracts, change orders, or expenditures will constitute authority for budget amendments and expenditure of funds.
2. The Superintendent, with notice to the Board, will have authority to authorize expenditures and budget revisions for projects costing \$5,000 or less during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

H. 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.

I. 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



Terrebonne Parish School Board
Organizational Section
Fiscal Year 2015/2016

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 2015-2016, Terrebonne Parish expects to educate approximately 18,504 students in Pre-K through 12th grade.



The Terrebonne Parish School District encompasses the entire geographic area of the Parish of Terrebonne. Terrebonne Parish is home to approximately 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 2015/2016

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

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

Measure: Percentage of Kindergarteners meeting Benchmark on BOY DIBELS screening

State Average: (2011) – 45.5%

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

Methods to Address:

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

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

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

State Average: (2012) – 69%

Terrebonne Parish Average: (2012) – 74%

Methods to Address:

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2015/2016

- 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 8th graders at Basic and above on LEAP English Language Arts Assessment.

State Average: (2011) 67%

Terrebonne Parish Average: (2011) 65%

Methods to Address:

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

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

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

State Average: (2011) 64%

Terrebonne Parish Average: (2011) 60%

Methods to Address:

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

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2015/2016

- 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 2015/2016

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
1/2 Cent Sales Tax Fund	Modified Accrual
3/4 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 45% 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 four separate sales taxes for a total of 2.58%. 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 2015/2016

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.

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Fiscal Year 2015/2016

3. 1/2 Cent Sales Tax Fund – accounts for the proceeds of a one-half of one percent local sales tax, and the related expenditures
4. 3/4 Cent Sales Tax Fund – accounts for the proceeds of a three-quarters of one percent local sales tax, and the related expenditures.
5. Child Nutrition Program Fund – accounts for the operations of the School Board’s lunch, breakfast, and summer feeding programs.
6. Special Revenue Funds – Twenty-seven 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,

Terrebonne Parish School Board
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Child Nutrition Program, One Cent Sales Tax, 1/2 Cent Sales Tax, 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, 1/2 Cent Sales Tax Fund, 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 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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2015/2016

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.

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.

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Fiscal Year 2015/2016

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.

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.

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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.

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

Capital projects that are currently in progress are:

- Running Track replacement/repair projects at H. L. Bourgeois, Ellender Memorial, Terrebonne and South Terrebonne High Schools
- Tennis Court replacement/repair projects at H. L. Bourgeois and Ellender Memorial High Schools
- Baseball Field construction at Terrebonne High School
- Roof Replacement at Acadian Elementary
- Roof Replacement at Broadmoor Elementary
- Chiller Replacement at Grand Caillou Elementary
- Press Box Repair at Terrebonne High School.

No capital projects are budgeted for 2015/2016. However, in the long-term the School Board will have to continue to consider aging school buildings, roofs and mechanical equipment. A revenue source will be required to implement any significant facility improvement or construction plans.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2015/2016

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.

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, www.tpsd.org.

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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2015/2016

2015-2016 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 2015/2016 budget process began with meetings between Principals and the Personnel Supervisor to determine the staffing requirements at each school for the 2015/2016 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 2015/2016 was presented to the Finance Committee at its regularly scheduled meeting on May 18, 2015.

A public inspection copy of the budget was made available on May 19, 2015 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 18, 2015 to inform the school board members of changes to the budget.

A Public Hearing was held on June 9, 2015 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 7, 2015.

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

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2015/2016

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.

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
Elementary Education

Supervisor of
Secondary, Vocational
& Adult Education

Supervisor of Federal
Programs

Supervisor of Special
Education

Supervisor of Child
Welfare &
Attendance

Supervisor of
Transportation

District Data
Facilitator

Network Administrator

Educational
Technology Facilitator

Curriculum
Specialist

Risk Manager

Data Processing
Manager

Chief Accountant

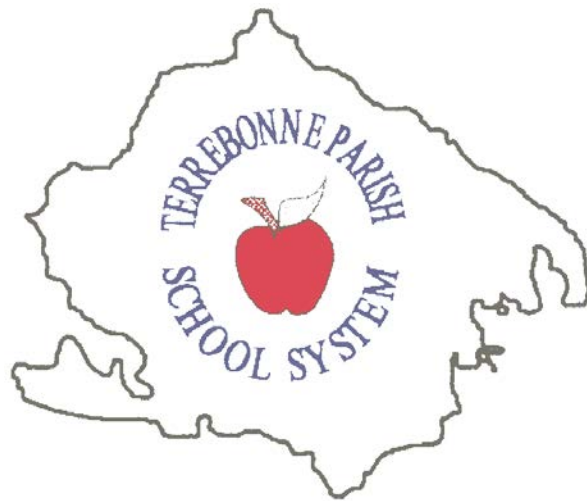
Supervisor of Child
Nutrition

Plant Operations
Manager

Purchasing Agent

Warehouse
Manager

School Turnaround
Specialist



FINANCIAL SECTION



Terrebonne Parish School Board
Financial Section
Fiscal Year 2015/2016

Points of Interest

1. An amount equal to 1.375% of base per-pupil funding is included in the MFP for 2015/2016, half of the annual 2.75% per-pupil growth amount.
2. Sales Tax collections are budgeted equal to the 2014/2015 revised budget for Sales Tax collections.
3. Salaries of all full-time employees are adjusted according to the 1/2 Cent Sales Tax approved by voters in December, 2014, adding \$4,000 to all employees whose pay is based on a teacher salary scale and adding \$2,000 to all non-instructional/support employees' salary scales.
4. In the same manner of the past two years, a one-time pay supplement is included in the One Cent Sales Tax Fund and the respective funding sources, the amount of \$500 per full time professional employee, \$250 per non-instructional/support employee, and \$125 per part-time employee is included, to be paid in November, 2015.
5. Part-time non-instructional hourly rates have been increased from \$8.50 to \$10 per hour.
6. Part-time professional hourly rates have been increased from \$25 to \$28 per hour.
7. A stipend for Club/Activity Sponsors at all schools in the amount of \$300 per year per Club/Activity Sponsor has been added. This will be applied to all active, school- sponsored clubs.
8. Tiered levels of stipend pay were added for High School and Jr. High Band Directors based on the number of students in each program.
9. Tiered levels of stipend pay were added for High School and Jr. High Drill Squad sponsors based on the number of students in each program.
10. Adjusted salaries of hard-to-staff skilled laborer positions: Master Licensed Plumber, Licensed Plumber, Licensed Electrician, Carpenter, and Mason.
11. Reclassed and renamed Personnel Administrative Secretary position to Human Resources/Position Control Specialist.
12. Created a Public Information Officer position in the General Fund and placed on the 12-month teacher scale.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2015/2016

Points of Interest

13. Created a Turnaround Specialist position in the NCLB Title I budget to coordinate turnaround efforts in the School Turnaround Zone.
14. Changed the length of employment for the following positions:
 - Education Technology Facilitator from eleven to twelve months
 - Child Search Coordinator from ten to eleven months
 - Pupil Appraisal Coordinator from twelve to eleven months
15. Differentiated Pay has been budgeted in both the General Operating Fund and the Title II Fund for fiscal year 2015/2016, as follows:
 - a. General Operating Fund
 - 1) Performance Pay Stipend \$ 600 non-instructional
 - 2) Core Teacher Stipend \$ 500
 - 3) Focus Teacher Stipend \$5,000
 - 4) Advanced Placement Teacher \$1,500
 - b. Title II Fund
 - 1) Performance Pay Stipend \$3,000 instructional
 - 2) Target School Incentive Teacher \$5,000
16. Transportation allotments were added for all High School, Jr. High and Middle School extra-curricular programs.
17. Included a Field Maintenance allotment for Terrebonne High School and South Terrebonne High School football stadiums.
18. 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 cost of retirement contributions.
19. A \$2,000,000 transfer from the General Operating Fund to the Loss Fund is included to fund insurance premiums for property, casualty, liability, and auto insurance.
20. Normal step progression and longevity advances with estimated benefits are expected to cost approximately \$900,000 district-wide.
21. The Teachers Retirement System of Louisiana (TRSL) employer contribution rate will be 26.3% for 2015/2016. (Total cost \$23,331,464 district-wide)

Terrebonne Parish School Board
Financial Section
Fiscal Year 2015/2016

Points of Interest

- 22.** The Louisiana School Employees' Retirement System (LSERS) employer contribution rate will be 30.2% for 2015/2016. (Total cost \$2,327,707 district-wide)
- 23.** Workers Compensation Rates are budgeted to remain the same as the 2014/2015 rates.
- 24.** Total budgeted salaries and benefits in the General Operating Fund, 1 Cent Sales Tax Fund, 1/2 Cent Sales Tax Fund, and all Special Revenue Funds are \$161,352,421, which is 85% of total expenditures.
- 25.** The Indirect Cost Rate for Special Revenue Funds for 2015/2016 is 8.6555% which generates approximately \$1,242,946 in revenues to the General Operating Fund.
- 26.** Expenditures in the Instructional and Instructional Support areas make up 77% of total expenditures, exceeding the state's goal of 70%.

**Terrebonne Parish School Board
Budget Summary of All Funds
Fiscal Year 2015/2016**

	General Operating Fund	Child Nutrition Program Fund	One Cent Sales Tax Fund	Half Cent Sales Tax Fund	3/4 Cent Sales Tax Fund	Special Revenue Funds	Total
Revenues							
Local Sources	\$19,428,204	\$1,389,743	\$26,476,335	\$13,223,668	\$19,123,854	\$448,988	\$80,090,792
State Sources	89,254,886	321,761	0	0	0	3,393,822	92,970,469
Federal Sources	0	7,438,272	0	0	0	16,673,424	24,111,696
Total Revenues	108,683,090	9,149,776	26,476,335	13,223,668	19,123,854	20,516,234	197,172,957
Expenditures							
Salaries	65,721,447	2,689,612	13,428,275	7,381,000	0	10,982,566	100,202,900
Employee Benefits	47,712,897	2,045,174	3,599,132	2,153,684	0	5,638,634	61,149,521
Services	6,545,079	662,871	2,205,218	114,725	270,680	1,493,038	11,291,611
Supplies	4,937,810	3,997,972	585,830	0	2,081,675	4,640,082	16,243,369
Property	0	73,000	222,000	0	0	0	295,000
Debt Service & Miscellaneous	93,082	0	142,000	0	8,000	173,798	416,880
Total Expenditures	125,010,315	9,468,629	20,182,455	9,649,409	2,360,355	22,928,118	189,599,281
Other Financing Sources (Uses)							
Other Sources of Funds	18,410,805	482,954	0	0	0	3,588,260	22,482,019
Other Uses of Funds	(5,376,480)	0	(3,395,332)	0	(16,251,119)	(1,253,846)	(26,276,777)
Total Other Financing Sources (Uses)	13,034,325	482,954	(3,395,332)	0	(16,251,119)	2,334,414	(3,794,758)
Net Change in Fund Balance	(3,292,900)	164,101	2,898,548	3,574,259	512,380	(77,470)	3,778,918
Beginning Fund Balance	11,247,325	396,068	9,496,274	3,136,103	3,092,337	87,546	27,455,653
Ending Fund Balance							
Nonspendable	0	560,169	0	0	0	0	560,169
Restricted	0	0	12,394,822	6,710,362	3,467,028	0	22,572,212
Committed	0	0	0	0	137,689	0	137,689
Assigned	1,000,000	0	0	0	0	10,076	1,010,076
Unassigned	6,954,425	0	0	0	0	0	6,954,425
Total Ending Fund Balance	\$7,954,425	\$560,169	\$12,394,822	\$6,710,362	\$3,604,717	\$10,076	\$31,234,571

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2015/2016**

	Actual Rev & Exp thru <u>February 2015</u>	Estimates Thru <u>June 2015</u>	Final Budget <u>FY2014-15</u>	Budget <u>2015-2016</u>	% <u>Change</u>
Revenues					
Local Revenues	\$15,604,328	\$4,343,975	\$19,948,303	\$19,428,204	-2.68%
State Revenues	59,852,421	30,319,067	90,171,488	89,254,886	-1.03%
Federal Revenues	<u>102,476</u>	<u>0</u>	<u>102,476</u>	<u>0</u>	
Total Revenues	75,559,225	34,663,042	110,222,267	108,683,090	
Expenditures					
Regular Programs	28,947,762	24,387,636	53,335,398	53,604,130	0.50%
Special Education Programs	7,682,426	6,937,513	14,619,939	14,456,772	-1.13%
Vocational Programs	1,700,422	1,662,461	3,362,883	3,150,760	-6.73%
Other Instructional Programs	2,018,021	2,413,119	4,431,140	4,247,579	-4.32%
Special Programs	582,882	352,759	935,641	919,719	-1.73%
Adult Education Programs	52,398	21,839	74,237	77,907	4.71%
Pupil Support Services	3,707,677	3,116,557	6,824,234	6,809,611	-0.21%
Instructional Support Services	2,912,944	2,434,477	5,347,421	5,274,774	-1.38%
General Administration	1,108,961	550,654	1,659,615	1,559,999	-6.39%
School Administration	4,673,459	3,876,875	8,550,334	8,574,249	0.28%
Business Services	1,091,810	682,058	1,773,868	2,469,093	28.16%
Maintenance of Plant	7,544,397	4,985,872	12,530,269	12,189,831	-2.79%
Student Transportation Services	4,445,591	4,241,608	8,687,199	9,071,698	4.24%
Central Services	916,305	443,181	1,359,486	1,477,529	7.99%
Food Service Operations	728,374	366,309	1,094,683	1,089,202	-0.50%
Debt Service	<u>56,194</u>	<u>18,731</u>	<u>74,925</u>	<u>37,462</u>	-100.00%
Total Expenditures	68,169,623	56,491,649	124,661,272	125,010,315	
Other Financing Sources (Uses)					
Other Sources of Funds	10,735,390	7,484,696	18,220,086	18,410,805	1.04%
Other Uses of Funds	<u>(493,455)</u>	<u>(6,072,962)</u>	<u>(5,579,507)</u>	<u>(5,376,480)</u>	-3.78%
Total Other Sources (Uses)	10,241,935	1,411,734	12,640,579	13,034,325	
Net Change in Fund Balance	17,631,537	(20,416,873)	(1,798,426)	(3,292,900)	
Beginning Fund Balance	13,045,751	13,045,751	13,045,751	11,247,325	-15.99%
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	0	
Unassigned	<u>28,927,288</u>	<u>(9,121,122)</u>	<u>9,497,325</u>	<u>6,954,425</u>	
Total Ending Fund Balance	<u>\$30,677,288</u>	<u>(\$7,371,122)</u>	<u>\$11,247,325</u>	<u>\$7,954,425</u>	-41.40%

**Terrebonne Parish School Board
Child Nutrition Program Fund
Fiscal Year 2015/2016**

	<u>Actual Rev & Exp thru February 2015</u>	<u>Estimates Thru June 2015</u>	<u>Final Budget FY2014-15</u>	<u>Adopted Budget 2015-2016</u>	<u>% Change</u>
Revenues					
Local Revenues	\$937,346	\$470,531	\$1,407,877	\$1,389,743	-1.30%
State Revenues	214,508	107,253	321,761	321,761	0.00%
Federal Revenues	<u>4,980,275</u>	<u>2,218,229</u>	<u>7,198,504</u>	<u>7,438,272</u>	3.22%
Total Revenues	6,132,129	2,796,013	8,928,142	9,149,776	
Expenditures					
Food Service Operations	<u>5,527,813</u>	<u>4,099,219</u>	<u>9,627,032</u>	<u>9,468,629</u>	-1.67%
Total Expenditures	5,527,813	4,099,219	9,627,032	9,468,629	
Other Financing Sources (Uses)					
Other Sources of Funds	263,875	183,251	447,126	482,954	7.42%
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00%
Total Other Sources (Uses)	263,875	183,251	447,126	482,954	
Net Change in Fund Balance	868,191	(1,119,955)	(251,764)	164,101	253.42%
Fund Balance					
Beginning Fund Balance	<u>647,832</u>	<u>647,832</u>	<u>647,832</u>	<u>396,068</u>	<u>-63.57%</u>
Ending Fund Balance, Nonspendable	<u>\$1,516,023</u>	<u>(\$472,123)</u>	<u>\$396,068</u>	<u>\$560,169</u>	<u>29.29%</u>

**Terrebonne Parish School Board
One Cent Sales Tax Fund
Fiscal Year 2015/2016**

	Actual Rev & Exp thru <u>February 2015</u>	Estimates Thru <u>June 2015</u>	Final Budget <u>FY2014-15</u>	Budget <u>2015-2016</u>	% <u>Change</u>
Revenues					
Local Revenues	<u>\$15,307,548</u>	<u>\$11,160,787</u>	<u>\$26,468,335</u>	<u>\$26,476,335</u>	0.03%
Total Revenues	15,307,548	11,160,787	26,468,335	26,476,335	
Expenditures					
Regular Programs	4,741,326	3,446,138	8,187,464	9,927,616	17.53%
Special Education Programs	953,790	952,856	1,906,646	1,949,192	2.18%
Career & Technical Education	192,978	192,222	385,200	383,151	-0.53%
Other Instructional Programs	189,516	194,407	383,923	364,630	-5.29%
Special Programs	535,901	524,771	1,060,672	1,065,666	0.47%
Adult Education Programs	19,127	29,084	48,211	48,443	0.48%
Pupil Support Services	526,576	526,121	1,052,697	1,058,179	0.52%
Instructional Support Services	501,949	439,585	941,534	903,972	-4.16%
General Administration	152,877	112,106	264,983	280,085	5.39%
School Administration	424,420	431,797	856,217	873,832	2.02%
Business Services	106,790	57,321	164,111	159,304	-3.02%
Maintenance of Plant	605,670	315,127	920,797	903,682	-1.89%
Student Transportation Services	383,054	401,681	784,735	792,351	0.96%
Central Services	388,023	110,123	498,146	517,161	3.68%
Food Service Operations	402,814	407,955	810,769	813,191	0.30%
Facility Acquisition & Construction	2,798,002	877,056	3,675,058	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	13,000,146	9,083,017	22,083,163	20,182,455	
Other Financing Sources (Uses)					
Other Sources of Funds	1,453,619	0	1,453,619	0	-100.00%
Other Uses of Funds	<u>(2,058,370)</u>	<u>(5,336,962)</u>	<u>(7,395,332)</u>	<u>(3,395,332)</u>	-117.81%
Total Other Sources (Uses)	(604,751)	(5,336,962)	(5,941,713)	(3,395,332)	
Net Change in Fund Balance	1,702,651	(3,259,192)	(1,556,541)	2,898,548	
Beginning Fund Balance	<u>11,052,815</u>	<u>11,052,815</u>	<u>11,052,815</u>	<u>9,496,274</u>	-16.39%
Ending Fund Balance, Restricted	<u>\$12,755,466</u>	<u>\$7,793,623</u>	<u>\$9,496,274</u>	<u>\$12,394,822</u>	<u>23.39%</u>

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2015/2016

	<u>Actual Rev & Exp thru February 2015</u>	<u>Estimates Thru June 2015</u>	<u>Final Budget FY2014-15</u>	<u>Budget 2015-2016</u>	<u>% Change</u>
Revenues					
Local Revenues	<u>\$0</u>	<u>\$3,164,360</u>	<u>\$3,164,360</u>	<u>\$13,223,668</u>	76.07%
Total Revenues	0	3,164,360	3,164,360	13,223,668	
Expenditures					
Regular Programs	0	0	0	4,197,250	100.00%
Special Education Programs	0	0	0	1,144,495	100.00%
Career & Technical Education	0	0	0	236,425	100.00%
Other Instructional Programs	0	0	0	225,490	100.00%
Special Programs	0	0	0	618,219	100.00%
Adult Education Programs	0	0	0	25,630	100.00%
Pupil Support Services	0	0	0	635,940	100.00%
Instructional Support Services	0	0	0	522,830	100.00%
General Administration	0	28,257	28,257	132,606	78.69%
School Administration	0	0	0	471,565	100.00%
Business Services	0	0	0	93,266	100.00%
Maintenance of Plant	0	0	0	377,696	100.00%
Student Transportation Services	0	0	0	493,899	100.00%
Central Services	0	0	0	71,849	100.00%
Food Service Operations	0	0	0	402,249	100.00%
Facility Acquisition & Construction	0	0	0	0	-100.00%
Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-100.00%
Total Expenditures	0	28,257	28,257	9,649,409	
Other Financing Sources (Uses)					
Other Sources of Funds	0	0	0	0	-100.00%
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-100.00%
Total Other Sources (Uses)	0	0	0	0	
Net Change in Fund Balance	0	3,136,103	3,136,103	3,574,259	
Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,136,103</u>	100.00%
Ending Fund Balance, Restricted	<u>\$0</u>	<u>\$3,136,103</u>	<u>\$3,136,103</u>	<u>\$6,710,362</u>	<u>53.26%</u>

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund
Fiscal Year 2015/2016

	<u>Actual Rev & Exp thru February 2015</u>	<u>Estimates Thru June 2015</u>	<u>Final Budget FY2014-15</u>	<u>Budget 2015-2016</u>	<u>% Change</u>
Revenues					
Local Revenues	<u>\$11,487,595</u>	<u>\$7,639,259</u>	<u>\$19,126,854</u>	<u>\$19,123,854</u>	-0.02%
Total Revenues	11,487,595	7,639,259	19,126,854	19,123,854	
Expenditures					
Regular Programs	1,520,116	2,049,811	3,569,927	1,826,150	-95.49%
Special Education Programs	3,390	24,069	27,459	24,250	-13.23%
Career & Technical Education	36,307	72,709	109,016	96,045	-13.51%
Other Instructional Programs	316,007	(25,591)	290,416	196,580	-47.73%
Adult Education & Literacy Programs	0	0	0	1,600	100.00%
Pupil Support Services	4,755	1,945	6,700	6,700	0.00%
Instructional Support Services	15,369	65,375	80,744	24,500	-229.57%
General Administration	104,303	78,027	182,330	181,530	-0.44%
School Administration	<u>8,175</u>	<u>825</u>	<u>9,000</u>	<u>3,000</u>	-200.00%
Total Expenditures	2,008,422	2,267,170	4,275,592	2,360,355	
Other Financing Sources (Uses)					
Other Sources of Funds	0	0	0	0	0.00%
Other Uses of Funds	<u>(9,204,741)</u>	<u>(6,049,978)</u>	<u>(15,254,719)</u>	<u>(16,251,119)</u>	6.13%
Total Other Sources (Uses)	<u>(9,204,741)</u>	<u>(6,049,978)</u>	<u>(15,254,719)</u>	<u>(16,251,119)</u>	
Net Change in Fund Balance	274,432	(677,889)	(403,457)	512,380	
Beginning Fund Balance	3,495,794	3,495,794	3,495,794	3,092,337	-13.05%
Ending Fund Balance, Restricted	3,428,994	2,476,673	2,751,105	3,467,028	
Ending Fund Balance, Committed	<u>341,232</u>	<u>341,232</u>	<u>341,232</u>	<u>137,689</u>	
Total Ending Fund Balance	<u>\$3,770,226</u>	<u>\$2,817,905</u>	<u>\$3,092,337</u>	<u>\$3,604,717</u>	<u>14.21%</u>

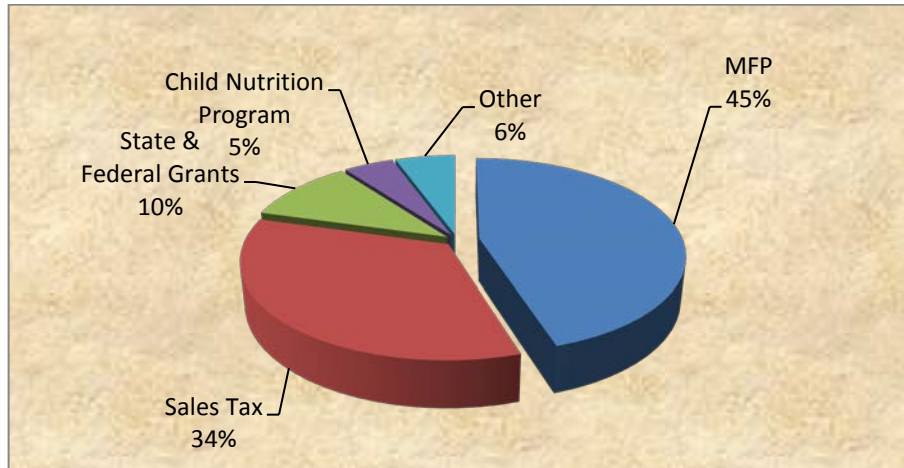
**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016**

	Actual Rev & Exp thru <u>February 2015</u>	Estimates Thru <u>June 2015</u>	Final Budget <u>FY2014-15</u>	Budget <u>2015-2016</u>	% <u>Change</u>
Revenues					
Local Revenues	\$366,192	\$107,325	\$473,517	\$448,988	-5.5%
State Revenues	1,469,108	1,706,026	3,175,134	3,393,822	6.4%
Federal Revenues	<u>9,089,097</u>	<u>10,124,991</u>	<u>19,214,088</u>	<u>16,673,424</u>	<u>-15.2%</u>
Total Revenues	10,924,397	11,938,342	22,862,739	20,516,234	-14.3%
Expenditures					
Regular Programs	3,724,496	940,776	4,665,272	4,959,046	5.9%
Special Education Programs	441,181	515,275	956,456	506,304	-88.9%
Vocational Programs	115,536	257,168	372,704	372,463	-0.1%
Other Instructional Programs	471,047	301,148	772,195	692,244	-11.5%
Special Programs	4,043,820	4,555,106	8,598,926	8,018,810	-7.2%
Adult Education Programs	276,019	388,177	664,196	490,005	-35.5%
Pupil Support Services	1,401,063	1,484,768	2,885,831	2,775,689	-4.0%
Instructional Support Services	2,389,405	2,991,982	5,381,387	4,229,148	-27.2%
General Administration	3,692	3,741	7,433	6,542	-13.6%
School Administration	68,997	9,636	78,633	23,632	-232.7%
Maintenance of Plant	11,866	0	11,866	1,650	-619.2%
Student Transportation Services	647,871	246,047	893,918	852,225	-4.9%
Central Services	240	180	420	360	-16.7%
Food Services Operations	<u>624</u>	<u>0</u>	<u>624</u>	<u>0</u>	<u>0.0%</u>
Total Expenditures	13,595,857	11,694,004	25,289,861	22,928,118	-1055.7%
Other Financing Sources (Uses)					
Other Sources of Funds	89,500	2,500,000	2,589,500	3,588,260	27.83%
Other Uses of Funds	<u>(619,657)</u>	<u>(667,558)</u>	<u>(1,287,215)</u>	<u>(1,253,846)</u>	<u>-2.66%</u>
Total Other Sources (Uses)	(530,157)	1,832,442	1,302,285	2,334,414	25.17%
Net Change in Fund Balance	(3,201,617)	2,076,780	(1,124,837)	(77,470)	-1351.96%
Beginning Fund Balance	1,212,383	1,212,383	1,212,383	87,546	-1284.85%
Ending Fund Balance, Assigned	<u>(\$1,989,234)</u>	<u>\$3,289,163</u>	<u>\$87,546</u>	<u>\$10,076</u>	-768.86%

Terrebonne Parish School Board
Financial Section
Fiscal Year 2015/2016

Summary of Major Revenues

The majority of revenues of the Terrebonne Parish School Board's budget come from the Minimum Foundation Program (MFP). Sales Taxes, 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 \$88 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 \$67 million. The citizens of Terrebonne Parish have approved four separate sales taxes for a total of 2.58% 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, the 1/2 Cent Sales Tax Fund, and the 3/4 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 \$20.5 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

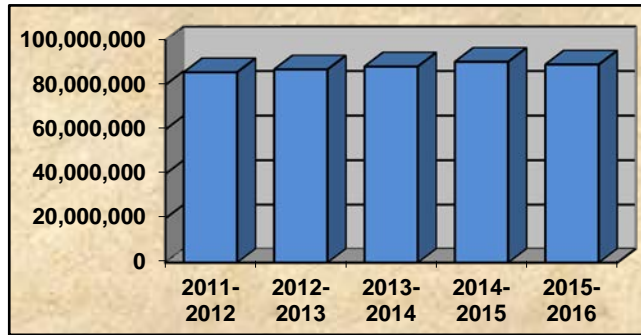
Other Revenues include Ad Valorem Property Tax (Millage), earnings on investments, and earnings on school lands.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2015/2016

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 2014/2015 budget and proposed revenues for fiscal year 2015/2016, based on information and projections received from the State Department of Education.



The MFP formula that has been proposed for fiscal year 2015/2016 includes an increase to the base per-pupil amount equal to 1.375%, or half of the the annual 2.75% growth factor.

Sales Tax Revenues

The Terrebonne Parish School Board collects four Sales Taxes: the 1/3 Cent Sales Tax, the 3/4 Cent Sales Tax, the One Cent Sales Tax, and the 1/2 Cent Sales Tax.

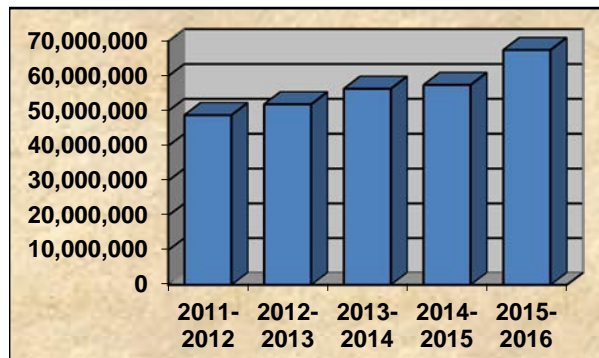
The 1/3 Cent Sales Tax is accounted for in the General Operating Fund. The tax is dedicated to the payment of salaries and benefits of teachers and other School Board employees.

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 1/2 Cent Sales Tax was passed in 2014. The collections are accounted for in the 1/2 Cent Sales Tax Fund and are dedicated for employee Salaries & Benefits.

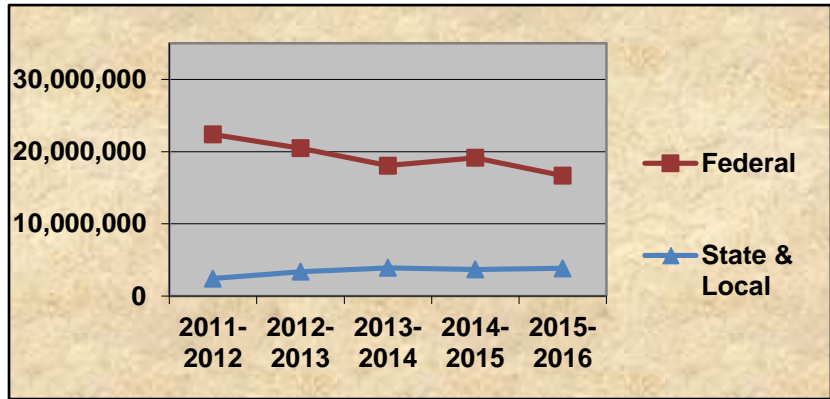
The chart illustrates the trend of sales tax revenue collections, for all four sales taxes, including revised budget estimates for 2014/2015 and projected revenues for 2015/2016.



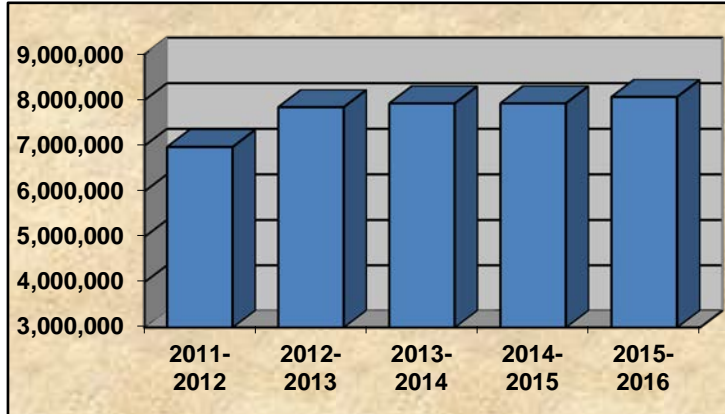
Terrebonne Parish School Board
Financial Section
Fiscal Year 2015/2016

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 25-30 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.



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.

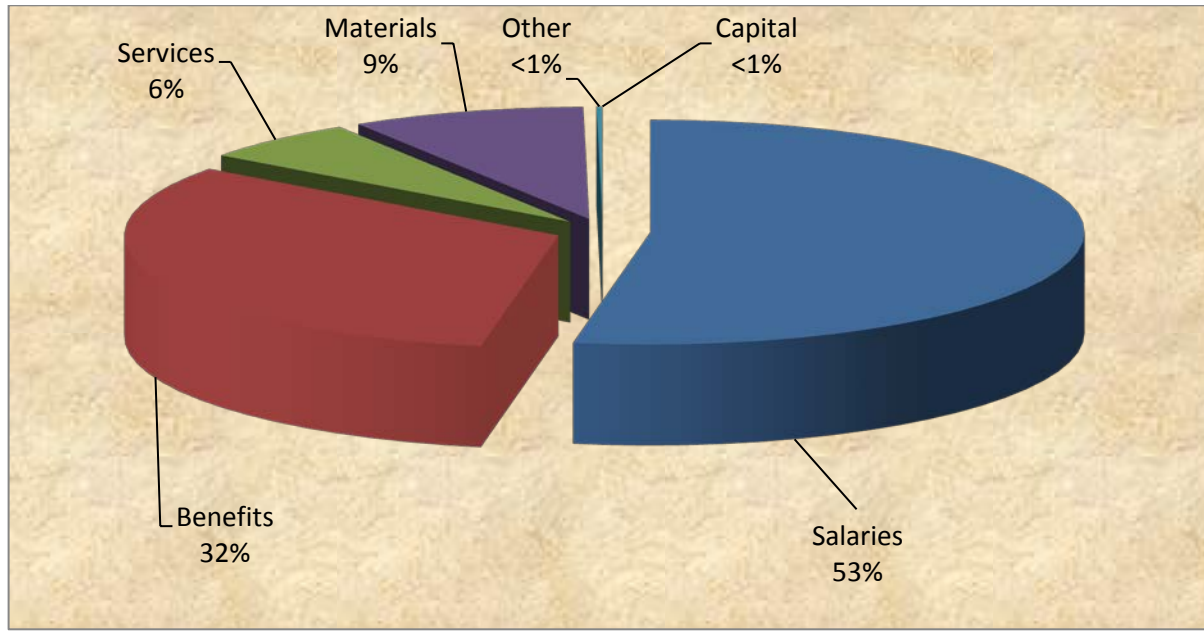
The Constitutional Tax millage and the Special Maintenance Tax millage are used to maintain and operate the school system. The Constitutional Tax is authorized to be levied by the Board without referendum. The Special Maintenance Tax is levied pursuant to a referendum for a period of ten years expiring 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 2015/2016

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, the 1/2 Cent Sales Tax Fund, Child Nutrition Program (CNP) Fund, and most Special Revenue Funds and make up 85% of all expenditures.

Materials and Supplies

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

Services

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

Capital

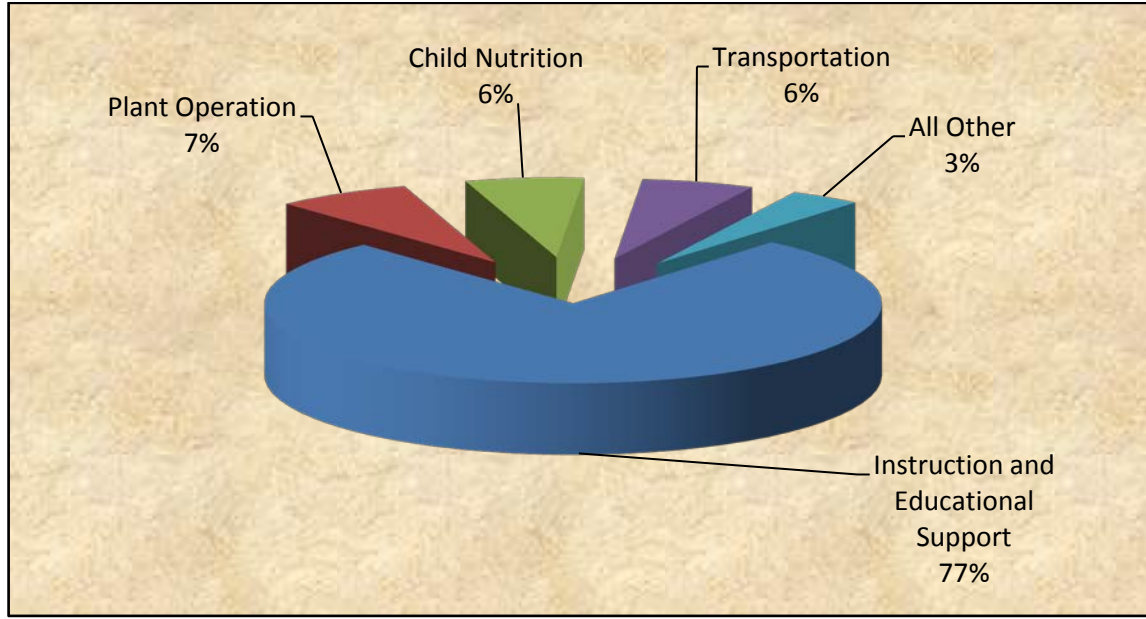
Capital expenditures include the purchase of all items with a cost of \$5,000 or more. Capital also includes any building or land improvements such as roof replacements, driveways and parking lots, and air conditioning or heating replacements.

Other

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

Terrebonne Parish School Board
Financial Section
Fiscal Year 2015/2016

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

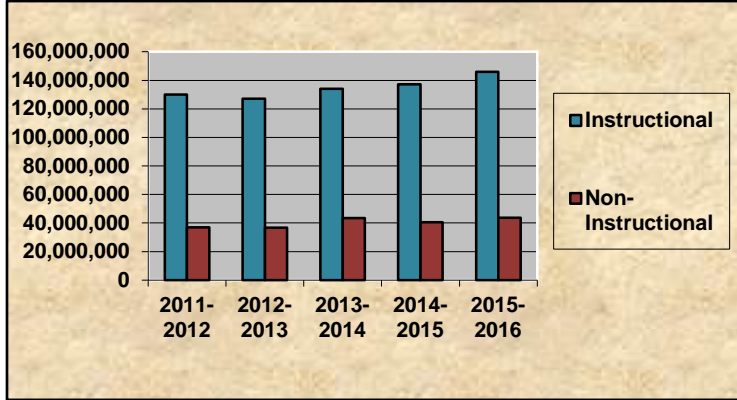
All Other

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

Terrebonne Parish School Board
Financial Section
Fiscal Year 2015/2016

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.

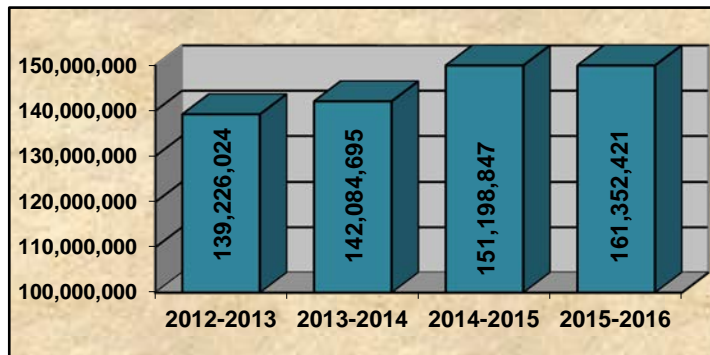
Instructional and Instructional Support expenditures include such areas as regular and special education, career & technical education, driver education, special programs, other instructional programs, counselors, librarians, and school administration.

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 2015/2016 is 2,375. 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 2014/2015 revised budget and the 2015/2016 proposed budget for salaries and benefits. The total budget for salaries and benefits for 2015/2016, for all funds, is \$161,352,421.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2015/2016

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.

Capital projects that are currently in progress are:

- Running Track replacement/repair projects at H. L. Bourgeois, Ellender Memorial, Terrebonne and South Terrebonne High Schools
- Tennis Court replacement/repair projects at H. L. Bourgeois and Ellender Memorial High Schools
- Baseball Field construction at Terrebonne High School
- Roof Replacement at Acadian Elementary
- Roof Replacement at Broadmoor Elementary
- Chiller Replacement at Grand Caillou Elementary
- Press Box Repair at Terrebonne High School.

No capital projects are budgeted for 2015/2016. However, in the long-term the School Board will have to continue to consider aging school buildings, roofs and mechanical equipment. 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.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2015/2016

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

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

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

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 9th 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 houses 5th through 8th grade students. The school was built on land donated to the school system for the purpose of school construction and replaced a school building built in 1934 that was subject to repeated flooding. The school opened 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.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2015/2016

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.

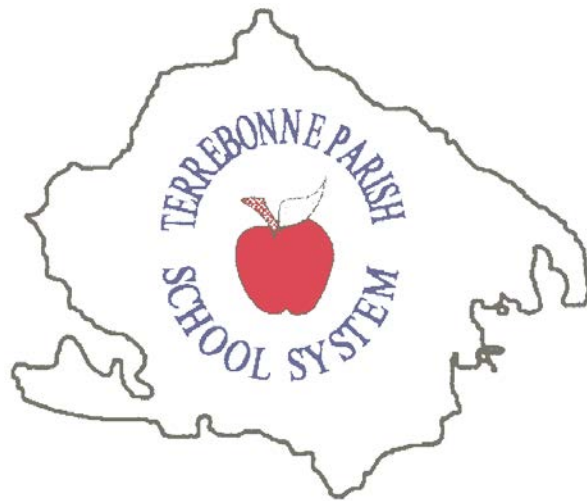
Nonspendable – fund balance that is primarily associated with inventories.

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 2015/2016

General Fund Full-Time Positions		
Added Positions		
<u>Instructional</u>		
9	ELEMENTARY TEACHERS (1-8)	GENERAL FUND
2	SPECIAL EDUCATION TEACHERS	GENERAL FUND
2	GIFTED TEACHERS	GENERAL FUND
1	TALENTED TEACHER	GENERAL FUND
1	CTE TEACHER	GENERAL FUND
2	ASSISTANT PRINCIPALS	GENERAL FUND
1	PUBLIC INFORMATION OFFICER	GENERAL FUND
2	NURSING ASSISTANTS	GENERAL FUND
1	INVENTORY CLERK	GENERAL FUND
21	TOTAL FULL-TIME POSITIONS ADDED	
Closed Positions		
<u>Instructional</u>		
3	KINDERGARTEN TEACHERS	GENERAL FUND
1	SPECIAL ED PARAPROFESSIONAL	GENERAL FUND
4	TOTAL FULL-TIME POSITIONS CLOSED	
Re-Named Position		
1	PERSONNEL ADMINISTRATIVE SECRETARY TO THE HUMAN RESOURCE/POSITION CONTROL SPECIALIST	

Terrebonne Parish School Board
 Changes in Personnel
 Fiscal Year 2015/2016

Special Revenue Funds Full-Time Positions		
Added Positions		
<u>Instructional</u>		
1	TURNAROUND SPECIALIST	TITLE I FUND
1	INSTRUCTIONAL INTERVENTIONIST	TITLE I FUND
1	MIGRANT TEACHER/RECRUITER	MIGRANT FUND
1	INSTRUCTIONAL INTERVENTIONIST	IDEA FUND
1	SPECIAL EDUCATION NURSE	IDEA FUND
1	PARAPROFESSIONAL	TITLE I FUND
1	PARAPROFESSIONAL	TITLE X FUND
7	TOTAL FULL-TIME POSITIONS ADDED	
Closed Positions		
<u>Instructional</u>		
1	READING CONSULTANT	TITLE I FUND
1	PARENTAL PARAPROFESSIONAL	TITLE I FUND
2	TOTAL FULL-TIME POSITIONS CLOSED	

Terrebonne Parish School Board
 Changes in Personnel
 Fiscal Year 2015/2016

General Fund Part-Time Positions		
Added Positions		
1	PART-TIME SECONDARY TEACHER	GENERAL FUND
1	PART-TIME GIFTED TEACHER	GENERAL FUND
2	TOTAL PART-TIME POSITIONS ADDED	
Closed Positions		
2	PART-TIME ELEMENTARY TEACHERS	GENERAL FUND
1	PART-TIME TALENTED TEACHER	GENERAL FUND
2	PART-TIME NURSING ASSISTANTS	GENERAL FUND
5	TOTAL PART-TIME POSITIONS CLOSED	

Terrebonne Parish School Board
Changes in Personnel
Fiscal Year 2015/2016

Special Revenue Funds Part-Time Positions		
Closed Positions		
2	PART-TIME TEACHERS	TITLE I FUND
1	PART-TIME NURSE	IDEA FUND
12	PART-TIME PARAPROFESSIONALS	TITLE I FUND
15	TOTAL PART-TIME POSITIONS CLOSED	

Terrebonne Parish School Board
 Changes in Personnel
 Fiscal Year 2015/2016

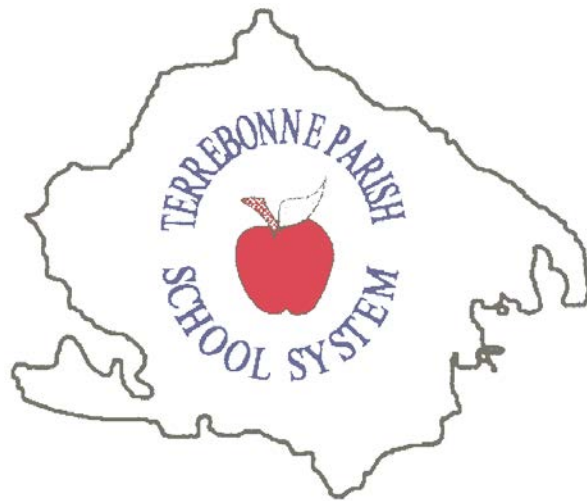
All Funds Changes in Funding Source			
		FY15 Source Fund	FY16 Source Fund
1	SCHOOL PSYCHOLOGIST (Formerly School Climate Safety Coach)	TITLE IV FUND	GENERAL FUND
1	INSTRUCTIONAL COACH	TITLE I FUND	IDEA (EIS) FUND
1	PART-TIME HOMELESS TEACHER	TITLE X FUND	TITLE I FUND
1	PART-TIME LEP TEACHER	GENERAL FUND	TITLE III FUND

Terrebonne Parish School Board
 Staffing - Full-Time Employees
 Fiscal Year 2015/2016

FUND NUMBER	FUND NAME	BUDGET 2015/2016
110	GENERAL OPERATING FUND	1,809
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	2
240	US DEPT. OF HEALTH AND HUMAN RESOURCES - TANF	33
310	NCLB TITLE III FUND	2
330	NCLB FIE EARMARK FUND	5
370	NCLB TITLE II FUND	1
410	NCLB TITLE VII INDIAN EDUCATION FUND	9
490	FEDERAL ADULT EDUCATION FUND	3
510	EDUCATION EXCELLENCE FUND	8
550	STATE LA 4 FUND	48
560	NCLB TITLE X FUND	2
590	FEDERAL VOCATIONAL EDUCATION FUND	2
680	STATE ADULT EDUCATION FUND	4
750	SPECIAL EDUCATION - PL101-476 FUND	65
760	SPECIAL EDUCATION - PL101-476 - PRESCHOOL FUND	2
TOTAL FULL-TIME EMPLOYEES		2,246

Terrebonne Parish School Board
Staffing - Part-Time Employees
Fiscal Year 2015/2016

FUND NUMBER	FUND NAME	BUDGET 2015/2016
110	GENERAL OPERATING FUND	
	TEACHER	5
	GIFTED TEACHER	3
	TALENTED TEACHER	2
	NURSING ASSISTANT	29
	BOARD MEMBER	9
	COE WORKER	4
		52
150	CHILD NUTRITION PROGRAM FUND	
	CAFETERIA WORKER	52
	SATELLITE DRIVER	1
		53
220	NCLB TITLE I FUND	
	TEACHER	6
230	NCLB TITLE I - MIGRANT FUND	
	TEACHER	1
310	NCLB TITLE III FUND	
	TEACHER	2
490	FEDERAL ADULT EDUCATION FUND	
	TEACHER	5
	PARAPROFESSIONAL	7
		12
520	EARLY CHILDHOOD COMMUNITY NETWORK	
	COORDINATOR	1
750	SPECIAL EDUCATION - IDEA FUND	
	PARAPROFESSIONAL	2
	TOTAL PART-TIME EMPLOYEES	129



GENERAL OPERATING FUND



**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2015/2016**

	2015/2016 Original Budget
Revenues	
Local Revenues	\$19,428,204
State Revenues	<u>89,254,886</u>
Total Revenues	108,683,090
Expenditures	
Salaries	65,721,447
Employee Benefits	47,712,897
Purchased Services	6,545,079
Supplies	4,937,810
Debt Service and Miscellaneous	<u>93,082</u>
Total Expenditures	125,010,315
Other Financing Sources (Uses)	
Other Sources of Funds	18,410,805
Other Uses of Funds	<u>(5,376,480)</u>
Total Other Sources (Uses)	13,034,325
Net Change in Fund Balance	(3,292,900)
Fund Balance	
Beginning Fund Balance	11,247,325
Ending Fund Balance	
Assigned, Act 1 Implementation	1,000,000
Unassigned	<u>6,954,425</u>
Total Ending Balance	<u>\$7,954,425</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2015/2016**

	2015/2016 Original Budget
Revenues	
Local Revenues	\$19,428,204
State Revenues	<u>89,254,886</u>
Total Revenues	108,683,090
Expenditures	
Instructional	76,456,867
Instructional Support Services	47,426,784
Operation of Non-Instructional Services	1,089,202
Debt Service	<u>37,462</u>
Total Expenditures	125,010,315
Other Financing Sources (Uses)	
Other Sources of Funds	18,410,805
Other Uses of Funds	<u>(5,376,480)</u>
Total Other Sources (Uses)	13,034,325
Net Change in Fund Balance	(3,292,900)
Fund Balance	
Beginning Fund Balance	11,247,325
Ending Fund Balance	
Assigned, Act 1 Implementation	1,000,000
Unassigned	<u>6,954,425</u>
Total Ending Fund Balance	<u>\$7,954,425</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2015/2016**

	<u>Actual</u> <u>2013-2014</u>	<u>Revised</u> <u>Budget</u> <u>2014-2015</u>	<u>Original</u> <u>Budget</u> <u>2015-2016</u>
Revenues			
Local Revenues	\$19,415,204	\$19,948,303	\$19,428,204
State Revenues	89,540,283	90,171,488	89,254,886
Federal Revenues	<u>0</u>	<u>102,476</u>	<u>0</u>
Total Revenues	108,955,487	110,222,267	108,683,090
Expenditures			
Instructional	70,640,009	76,759,238	76,456,867
Instructional Support Services	42,933,341	46,732,426	47,426,784
Operation of Non-Instructional Services	1,000,232	1,094,683	1,089,202
Debt Service	<u>74,925</u>	<u>74,925</u>	<u>37,462</u>
Total Expenditures	114,648,507	124,661,272	125,010,315
Other Financing Sources (Uses)			
Other Sources of Funds	18,141,194	18,220,086	18,410,805
Other Uses of Funds	<u>(12,323,593)</u>	<u>(5,579,507)</u>	<u>(5,376,480)</u>
Total Other Sources (Uses)	5,817,601	12,640,579	13,034,325
Net Change in Fund Balance	124,581	(1,798,426)	(3,292,900)
Fund Balance			
Beginning Fund Balance	12,921,170	13,045,751	11,247,325
Ending Fund Balance			
Assigned, Act 1 Implementation	1,000,000	1,000,000	1,000,000
Assigned, Financial Software	750,000	750,000	0
Unassigned	<u>11,295,751</u>	<u>9,497,325</u>	<u>6,954,425</u>
Total Ending Fund Balance	<u>\$13,045,751</u>	<u>\$11,247,325</u>	<u>\$7,954,425</u>

Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2015/2016

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 2015/2016

Other Sources of Funds

Other Financing Sources consist of transfers from the 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 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
110-0000-511110-000-000-00-000-00-000	3.86 Mill Constitutional Tax	\$3,302,099	\$3,302,099	\$3,360,975
110-0000-511120-000-000-00-000-00-000	5.41 Mill Special Maintenance Tax	4,628,071	4,628,071	4,710,587
110-0000-511140-000-000-00-000-00-000	1% Collection for TRSL	858,995	858,995	874,763
110-0000-511161-000-000-00-000-00-000	Penalty/Interest-Constitutional Tax	4,739	6,000	3,000
110-0000-511162-000-000-00-000-00-000	Penalty/Interest-Special Maint Tax	6,642	8,000	5,000
110-0000-511311-000-000-00-000-00-000	Sales Tax - 1/3 Cent Sales Tax	9,022,044	8,805,779	8,805,779
110-0000-513110-000-000-00-000-00-000	Tuition-Individual other than Summer	52,200	55,000	55,000
110-0000-513200-000-000-00-000-00-000	Tuition-Other LEAs in State	501,875	513,000	513,000
110-0000-515100-000-000-00-000-00-000	Earnings On Investments	1,244	30,000	30,000
110-0000-515101-000-000-00-000-00-000	Interest Income	78,856	50,000	61,000
110-0000-515320-000-000-00-000-00-000	Unrealized Gain/Loss on Investments	(4,477)	0	0
110-0000-515410-000-000-00-000-00-000	S16-Lease Bonus/Delay Rental	11,858	20,000	10,000
110-0000-515412-000-000-00-000-00-000	S16-Seismic Permits and Fees	0	120,775	0
110-0000-515413-000-000-00-000-00-000	S16-Production Royalty	40,788	10,000	2,000
110-0000-515414-000-000-00-000-00-000	S16-Hunting & Trapping Leases	104,760	90,000	95,000
110-0000-515415-000-000-00-000-00-000	S16-Other Revenue	38,020	50,000	50,000
110-0000-515420-000-000-00-000-00-000	School Site Production Royalty	5,031	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	98,136	100,000	100,000
110-0000-519200-000-000-00-xxx-00-000	Contributions and Donations	54,741	26,000	100
110-0000-519200-000-284-00-000-00-000	Contributions and Donations	2,500	0	0
110-0000-519200-036-825-00-000-00-000	Contributions and Donations	301	600	600
110-0000-519500-000-000-00-000-00-000	Misc Revenues From Other LEAs	11,195	10,000	10,000
110-0000-519600-000-000-00-000-00-000	Misc Revenues-Local Governments	0	11,584	0
110-0000-519900-000-000-00-000-00-000	Miscellaneous Revenues	6,799	5,000	5,000
110-0000-519910-000-000-00-000-00-000	Medicaid Reimbursement	562,649	725,000	725,000
110-0000-519930-000-000-00-000-00-000	Refund of Prior Year's Expenditures	0	509,000	0
110-0000-519990-000-000-00-000-00-000	Other Miscellaneous Revenues	1,083	1,000	1,000
110-0000-519992-000-000-00-000-00-000	Management Fees - TCCO	16,655	0	0
	Total Local Revenues	\$19,415,204	\$19,948,303	\$19,428,204

Terrebonne Parish School Board
 General Fund Budget
 State Revenues
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Budget 2015/2016
110-0000-531100-000-000-00-000	Minimum Foundation Program (MFP)	\$87,925,677	\$89,393,688	\$88,352,861
110-0000-531125-000-375-00-000-00-000	State Fund - MFP Level 4	0	261,322	614,109
110-0000-531125-000-401-00-000-00-000	State Fund - MFP Level 4	0	191,880	0
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	284	35,165	100
110-0000-531999-000-000-00-000-00-000	Other Unrestricted Revenue-HB1	651,877	0	0
110-0000-532300-000-000-00-000-00-000	PIP-Professional Improvement Program	55,261	51,617	50,000
110-0000-532999-000-000-00-000-00-000	Other Restricted Revenue-HB1	651,877	0	0
110-0000-538100-000-000-00-000-00-000	Revenue Sharing--Constitutional Tax	93,009	93,009	93,009
110-0000-538150-000-000-00-000-00-000	Revenue Sharing--Special Maint. Tax	130,358	130,358	130,358
110-0000-539100-000-000-00-000-00-000	Employer's Contribution to TRSL	13,232	14,349	14,349
	Total State Revenues	\$89,540,283	\$90,171,488	\$89,254,886

Terrebonne Parish School Board
 General Fund Budget
 Federal Revenues
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Budget 2015/2016
110-0000-542100-000-000-00-000-00-000	Flood Control	\$0	\$102,476	\$0
	Total Federal Revenues	\$0	\$102,476	\$0

Terrebonne Parish School Board
 General Fund Budget
 Other Sources of Funds
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
110-0000-552101-000-000-00-000-00-000	Indirect Cost - State Grants	\$5,288	\$5,424	\$5,501
110-0000-552102-000-000-00-000-00-000	Indirect Cost - Federal Grants	1,103,309	1,044,443	1,237,445
110-0000-552200-000-000-00-000-00-000	Operating Transfers In	787,486	0	0
110-0000-552201-000-000-00-000-00-000	Salary & Benefit Transfer	10,106,953	9,448,262	9,448,662
110-0000-552202-000-000-00-000-00-000	Plant Operation & Maint Transfer	6,074,455	5,668,957	5,669,197
110-0000-552204-000-000-00-000-00-000	Support Transfer From Fund 170	0	2,000,000	2,000,000
110-0000-552206-000-000-00-000-00-000	Interest Income Transfer	60,671	48,000	45,000
110-0000-553000-000-000-00-000-00-000	Disposal of Real/Personal Property	3,032	5,000	5,000
	Total Other Sources of Funds	\$18,141,194	\$18,220,086	\$18,410,805

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2015/2016

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 2014/2015	Budget 2015/2016	Increase (Decrease)
Kindergarten Teacher	69	66	(3)
Elementary Teacher (1-8)	513	522	9
Part Time Elementary Teacher	3	1	(2)
Elementary Computer Lab Teacher	26	26	0
Homebound Teacher	3	3	0
Part Time Homebound Teacher	2	2	0
Focus Teacher	5	5	0
Part Time Secondary Teacher	0	1	1
Secondary Teacher	190	190	0
Secondary Computer Lab Teacher	5	5	0
Total Positions	816	821	5

Department Codes:
75 – Homebound Services

Other Codes:
190 – Social Studies
260 – Science
740 – Summer School

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
1100 - Regular Programs				
110-1100-612301-000-000-00-000-00-000	Substitute Teacher	\$1,663,571	\$1,200,000	\$1,200,000
110-1100-612301-000-000-75-000-00-000	Substitute Teacher	17	0	0
110-1100-612901-000-000-00-000-00-000	Forecast Adjustment	0	(247,200)	(216,000)
110-1100-613041-000-000-00-740-00-000	Extra Work-Teacher	388	1,000	0
110-1100-621000-000-000-00-000-00-000	Group Insurance Expense	78,508	0	0
110-1100-622000-000-000-xx-000-00-000	FICA	72,385	74,400	44,640
110-1100-622500-000-000-xx-xxx-00-000	Medicare Part A Expense	25,355	17,415	17,908
110-1100-623101-000-000-00-xxx-00-000	Teachers Retirement	131,530	280	126,240
110-1100-625000-000-000-00-000-00-000	Unemployment Compensation	12,247	12,000	12,000
110-1100-626001-000-000-xx-xxx-00-000	Workers Comp Insurance	6,709	4,804	4,800
110-1100-627000-000-000-00-000-00-000	Group Insurance-Retiree	4,392,881	4,789,157	4,776,680
110-1100-628100-000-000-00-000-00-000	Sick Leave Severance Pay	115,598	115,000	115,000
110-1100-651063-000-000-00-190-00-000	Travel-Students	344	1,200	1,200
110-1100-651063-000-000-00-260-00-000	Travel-Students	7,958	6,000	6,000
110-1100-658201-000-000-00-000-00-000	Travel-Employee	313	2,500	1,000
110-1100-658201-000-000-75-000-00-000	Travel-Employee	2,261	1,500	1,500
110-1100-661005-000-000-00-260-00-000	Instructional Materials	18,661	56,339	0
110-1100-661005-000-825-00-000-00-000	Instructional Materials	596	600	600
110-1100-661038-000-000-00-000-00-000	Science Fair Supplies	1,835	2,600	2,600
1105 - Kindergarten				
110-1105-611205-000-000-00-000-00-000	Kindergarten Teacher	2,525,650	2,565,756	2,481,543
110-1105-611214-000-000-75-000-00-000	Part-Time Teacher	0	2,748	3,270
110-1105-611243-000-000-75-000-00-000	Homebound Teacher	0	4,547	4,524
110-1105-611298-000-000-00-000-00-000	NBC-National Board Certified	19,986	15,000	15,000
110-1105-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,648	1,554	1,554
110-1105-613041-000-000-00-000-00-000	Extra Work-Teacher	10,500	10,000	10,000
110-1105-615101-000-000-00-000-00-000	Performance Pay Stipend	73,830	0	0
110-1105-615107-000-000-00-000-00-000	Core Teacher Stipend	0	33,000	33,000
110-1105-621000-000-000-00-000-00-000	Group Insurance Expense	619,935	656,423	645,553
110-1105-622000-000-000-00-000-00-000	FICA	0	31	0
110-1105-622500-000-000-xx-000-00-000	Medicare Part A Expense	34,433	36,786	35,598
110-1105-623101-000-000-xx-000-00-000	Teachers Retirement	665,953	738,219	669,043

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
110-1105-626001-000-000-xx-000-00-000	Workers Comp Insurance	10,096	10,408	10,335
1110 - Elementary (Grades 1-8)				
110-1110-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	17,719,139	18,729,355	19,367,364
110-1110-611213-000-000-00-000-00-000	Part-Time Elem Computer Lab	8,633	0	0
110-1110-611214-000-000-00-000-00-000	Part-Time Teacher	76,320	66,697	54,245
110-1110-611224-000-000-00-000-00-000	Elem Computer Lab Teacher	901,459	1,078,037	1,067,938
110-1110-611243-000-000-75-000-00-000	Homebound Teacher	33,674	76,175	75,625
110-1110-611252-000-000-00-000-00-000	Focus Teacher	219,935	197,537	196,417
110-1110-611298-000-000-00-000-00-000	NBC-National Board Certified	52,500	49,726	40,000
110-1110-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	8,526	8,792	8,792
110-1110-611517-000-000-00-000-00-000	Part-Time Paraprofessional	6,989	0	0
110-1110-613041-000-000-00-000-00-000	Extra Work-Teacher	217,007	100,000	100,000
110-1110-615101-000-000-00-000-00-000	Performance Pay Stipend	26,918	0	0
110-1110-615103-000-000-00-000-00-000	Target/Demand Teacher Stipend	0	115,000	0
110-1110-615105-000-000-00-000-00-000	Focus Teacher Stipend	30,806	25,000	25,000
110-1110-615107-000-000-00-000-00-000	Core Teacher Stipend	0	187,750	191,250
110-1110-614001-000-000-00-000-00-000	Sabbatical Leave	2,336	11,476	0
110-1110-621000-000-000-xx-000-00-000	Group Insurance Expense	4,361,152	4,808,991	4,946,839
110-1110-622000-000-000-xx-000-00-000	FICA	3,697	512	0
110-1110-622500-000-000-xx-000-00-000	Medicare Part A Expense	257,708	297,407	304,453
110-1110-623101-000-000-xx-000-00-000	Teachers Retirement	5,133,131	5,745,877	5,546,391
110-1110-623300-000-000-xx-000-00-000	LA Sch Employees Rtmt-LSERS	11,353	330	0
110-1110-623903-000-000-00-000-00-000	Optional Retirement Expense	0	20,221	10,626
110-1110-623905-000-000-00-000-00-000	LA State Employee RTMT-LASERS	4,513	0	0
110-1110-626001-000-000-xx-000-00-000	Workers Comp Insurance	76,125	84,245	84,506
110-1110-628300-000-000-00-000-00-000	Severance Pay	0	3,500	0
1130 - Secondary (Grades 9-12)				
110-1130-611214-000-000-75-000-00-000	Part-Time Teacher	0	16,221	21,577
110-1130-611231-000-000-00-000-00-000	Secondary Teacher	6,740,379	7,143,731	7,187,149
110-1130-611234-000-000-00-000-00-000	Secondary Computer Lab Teacher	206,734	199,403	200,148
110-1130-611243-000-000-75-000-00-000	Homebound Teacher	0	46,410	46,412
110-1130-611298-000-000-00-000-00-000	NBC-National Board Certified	27,514	25,000	25,000

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2015/2016

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 2014/2015	Budget 2015/2016	Increase (Decrease)
Self Contained/Resource Teacher	51	53	2
Support (Inclusion) Teacher	75	75	0
Special Ed Part Time Teacher	1	1	0
Special Ed Paraprofessional	85	84	(1)
Adaptive PE Teacher	5	6	1
Early Steps Teacher	1	1	0
ECSE Teacher	17	17	0
ECSE Paraprofessional	13	13	0
Gifted Teacher	19	21	2
Part Time Gifted Teacher	2	3	1
Talented Teacher	1	2	1
Part Time Talented Teacher	3	2	(1)
Total Positions	273	278	5

Department Codes:
 75 – Homebound Services

Project Codes:
 375 – High Cost Services

Terrebonne Parish School Board
General Fund Budget
Special Education Programs-Function 1200
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
1210 - Special Education				
110-1210-612301-000-000-00-000-00-000	Substitute Teacher	\$395,783	\$200,000	\$201,000
110-1210-612301-000-000-75-000-00-000	Substitute Teacher	5,377	0	0
110-1210-612301-012-000-00-000-00-000	Substitute Teacher	863	1,000	
110-1210-612431-000-000-00-000-00-000	Substitute Paraprofessional	41,103	25,000	30,000
110-1210-612901-000-000-00-000-00-000	Forecast Adjustment	0	(113,300)	(99,000)
110-1210-621000-000-000-00-000-00-000	Group Insurance	25,546	0	0
110-1210-622000-xxx-000-xx-000-00-000	FICA	21,259	14,012	8,593
110-1210-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	6,776	3,278	3,350
110-1210-623101-xxx-000-00-000-00-000	Teachers Retirement	27,056	0	24,301
110-1210-625000-000-000-00-000-00-000	Unemployment Compensation	0	500	500
110-1210-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	1,780	904	924
110-1210-627000-000-000-00-000-00-000	Group Insurance-Retiree	745,514	899,690	902,975
110-1210-628100-000-000-00-000-00-000	Sick Leave Severance Pay	25,046	30,000	30,000
110-1210-656100-000-000-00-000-00-000	Tuition-Other Parishes	4,948	5,000	5,000
110-1210-658201-000-000-00-000-00-000	Travel-Employee	12,065	17,000	12,000
110-1210-658201-000-000-75-000-00-000	Travel-Employee	9,457	10,000	9,000
1211 - Special Education: Classroom Teacher				
110-1211-611214-000-000-75-000-00-000	Part-Time Homebound Teacher	13,367	0	0
110-1211-611241-000-000-00-000-00-000	Special Education Teacher	1,808,579	2,008,796	2,061,747
110-1211-611243-000-000-75-000-00-000	Homebound Teacher	99,787	0	0
110-1211-611298-000-000-00-000-00-000	NBC-National Board Certified	5,000	5,000	5,000
110-1211-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	9,819	13,140	13,140
110-1211-611501-000-000-00-000-00-000	Paraprofessional	1,214,951	1,279,708	1,258,162
110-1211-611501-000-375-00-000-00-000	Paraprofessional	0	178,218	0
110-1211-611517-000-000-00-000-00-000	Part-Time Paraprofessional	510	0	0
110-1211-614001-000-000-00-000-00-000	Sabbatical Leave	0	22,639	0
110-1211-615101-000-000-00-000-00-000	Performance Pay Stipend	60,422	7,505	0
110-1211-615103-000-000-00-000-00-000	Target/Demand Teacher Stipend	0	15,000	0
110-1211-615107-000-000-00-000-00-000	Core Teacher Stipend	0	16,500	16,500
110-1211-621000-000-000-xx-000-00-000	Group Insurance Expense	1,061,507	1,222,373	1,187,236
110-1211-622000-000-000-xx-000-00-000	FICA	128	32	0
110-1211-622500-000-000-xx-000-00-000	Medicare Part A Expense	41,818	50,587	48,304

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
110-1211-623101-000-000-xx-000-00-000	Teachers Retirement	820,530	980,779	873,137
110-1211-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	0	83	0
110-1211-626001-000-000-xx-000-00-000	Workers Comp Insurance	12,434	13,925	13,499
1212 - Special Education: Inclusion Teacher				
110-1212-611214-000-000-00-000-00-000	Part-Time Inclusion Teacher	7,900	15,000	20,384
110-1212-611240-000-000-00-000-00-000	Special Ed Support Teacher	2,434,843	2,812,052	2,835,668
110-1212-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	2,477	2,477	2,477
110-1212-614001-000-000-00-000-00-000	Sabbatical Leave	0	16,158	0
110-1212-615101-000-000-00-000-00-000	Performance Pay Stipend	47,301	0	0
110-1212-615107-000-000-00-000-00-000	Core Teacher Stipend	0	250	250
110-1212-621000-000-000-00-000-00-000	Group Insurance Expense	559,989	701,337	703,713
110-1212-622500-000-000-00-000-00-000	Medicare Part A Expense	34,039	41,267	41,832
110-1212-623101-000-000-00-000-00-000	Teachers Retirement	655,775	796,723	751,859
110-1212-626001-000-000-00-000-00-000	Workers Comp Insurance	9,656	11,231	11,531
1214 - Special Education: APE Teacher				
110-1214-611242-000-000-00-000-00-000	Adaptive Physical Ed Teacher	284,712	223,673	222,853
110-1214-615101-000-000-00-000-00-000	Performance Pay Stipend	1,245	0	0
110-1214-621000-000-000-00-000-00-000	Group Insurance Expense	70,514	58,264	58,266
110-1214-622500-000-000-00-000-00-000	Medicare Part A Expense	3,764	3,244	3,231
110-1214-623101-000-000-00-000-00-000	Teachers Retirement	71,688	62,629	58,610
110-1214-626001-000-000-00-000-00-000	Workers Comp Insurance	1,125	884	891
1216 - Special Education: Pre-School Teacher				
110-1216-611214-063-000-00-000-00-000	Part-Time Teacher	7,475	0	0
110-1216-611245-000-000-00-000-00-000	Early Steps Teacher	47,407	48,270	47,871
110-1216-611247-000-000-00-000-00-000	Sp Ed Non-Cat Preschool Teacher	412,895	649,686	647,050
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	93,683	177,656	175,870
110-1216-615101-000-000-00-000-00-000	Performance Pay Stipend	0	1,193	2,809
110-1216-615107-000-000-00-000-00-000	Core Teacher Stipend	0	4,500	5,000
110-1216-621000-000-000-00-000-00-000	Group Insurance Expense	178,346	283,128	294,089
110-1216-622500-000-000-00-000-00-000	Medicare Part A Expense	5,885	12,820	12,882

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2015/2016

Career and Technical Education Programs

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

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

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

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

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

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

Personnel Roster

Positions	Budget 2014/2015	Budget 2015/2016	Increase (Decrease)
Family & Consumer Science Teacher	8	8	0
Business Teacher	17	18	1
Health Occupations Teacher	2	2	0
Other Career & Technical Teacher	17	17	0
Total Positions	44	45	1

Project Codes:
 401 – Supplemental Course Allocation

Terrebonne Parish School Board
 General Fund Budget
 Career Technical Education-Function 1300
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
1300 - Career and Technical Education				
110-1300-612301-000-000-00-000-00-000	Substitute Teacher	\$59,196	\$25,000	\$25,000
110-1300-621000-000-000-00-000-00-000	Group Insurance Expense	3,685	0	0
110-1300-622000-000-000-00-000-00-000	FICA	2,646	1,100	930
110-1300-622500-000-000-00-000-00-000	Medicare Part A Expense	961	663	363
110-1300-623101-000-000-00-000-00-000	Teachers Retirement	4,339	0	2,630
110-1300-626001-000-000-00-000-00-000	Workers Comp Insurance	237	100	100
110-1300-627000-000-000-00-000-00-000	Group Insurance-Retiree	263,459	315,767	316,710
110-1300-628100-000-000-00-000-00-000	Sick Leave Severance Pay	14,570	15,000	15,000
110-1300-632018-000-401-00-000-00-000	Instructional Services	0	95,000	0
110-1300-651063-000-000-00-000-00-000	Travel-Students	14,321	12,000	12,000
110-1300-653038-000-401-00-000-00-000	Software Access License	0	10,000	0
110-1300-656009-000-401-00-000-00-000	Tuition Expense-Student	0	86,880	0
1340 - Family and Consumer Sciences				
110-1340-611235-000-000-00-000-00-000	Family & Consumer Science Tchr	245,116	306,288	305,333
110-1340-615101-000-000-00-000-00-000	Performance Pay Stipend	2,984	0	0
110-1340-621000-000-000-00-000-00-000	Group Insurance Expense	65,340	82,714	82,714
110-1340-622500-000-000-00-000-00-000	Medicare Part A Expense	3,292	4,441	4,427
110-1340-623101-000-000-00-000-00-000	Teachers Retirement	66,854	75,790	71,751
110-1340-623903-000-000-00-000-00-000	Optional Retirement Expense	0	8,996	9,169
110-1340-626001-000-000-00-000-00-000	Workers Comp Insurance	966	1,209	1,221
1350 - Trade and Industry				
110-1350-611236-000-000-00-000-00-000	Trade & Industry Teacher	24,457	0	0
110-1350-621000-000-000-00-000-00-000	Group Insurance Expense	6,991	0	0
110-1350-623101-000-000-00-000-00-000	Teachers Retirement	6,652	0	0
110-1350-626001-000-000-00-000-00-000	Workers Comp Insurance	97	0	0
1360 - Business and Administration				
110-1360-611237-000-000-00-000-00-000	Business & Administration Teacher	604,454	700,365	699,966
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	2,654	0	0



Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2015/2016

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 2014/2015	Budget 2015/2016	Increase (Decrease)
Second. Instrumental/Vocal Teacher	10	10	0
Elem. Instrumental Music Teacher	11	11	0
Alternative Programs Teacher	12	12	0
In-School Intervention Teacher	8	8	0
Alternative Para	1	1	0
Total Positions	42	42	0

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

Terrebonne Parish School Board
General Fund Budget
Other Instructional Programs-Function 1400
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
1410 - Co-Curricular Activities				
110-1410-611266-000-000-00-000-00-000	Secondary-Instrumental/Vocal Tchr	\$453,559	\$515,962	\$409,775
110-1410-611267-000-000-00-000-00-000	Elementary-Instrumental Music Tchr	424,776	472,489	439,502
110-1410-612301-000-000-00-000-00-000	Substitute Teacher	2,934	30,000	20,000
110-1410-613005-000-000-00-000-00-000	Non-Certified Co-Curricular	0	1,000	1,000
110-1410-613053-000-000-00-000-00-000	Co-Curricular Sponsor Extra Work	0	0	48,000
110-1410-615101-000-000-00-000-00-000	Performance Pay Stipend	13,640	0	0
110-1410-615111-000-000-00-000-00-000	AP Teacher Stipend	0	3,000	3,000
110-1410-621000-000-000-00-000-00-000	Group Insurance Expense	191,464	223,077	191,827
110-1410-622000-000-000-00-000-00-000	FICA	167	1,860	744
110-1410-622500-000-000-00-000-00-000	Medicare Part A Expense	11,791	14,162	12,823
110-1410-623101-000-000-00-000-00-000	Teachers Retirement	228,369	277,189	239,140
110-1410-626001-000-000-00-000-00-000	Workers Comp Insurance	3,481	4,036	3,923
110-1410-627000-000-000-00-000-00-000	Group Insurance-Retiree	56,908	59,465	59,465
110-1410-658201-000-000-00-000-00-000	Travel-Employee	3,131	2,100	2,100
1420 - Athletics Program				
110-1420-612201-000-000-00-000-00-000	CECP Coach/Sponsor	76,764	83,500	60,000
110-1420-613006-000-000-00-000-00-000	Non-Certified Athletics	2,445	4,910	2,465
110-1420-613054-000-000-00-000-00-000	Athletics/Sponsors Extra Work	476,555	614,147	614,851
110-1420-613055-000-000-00-000-00-000	Extended Season Pay	20,000	15,000	15,000
110-1420-622000-000-000-00-000-00-000	FICA	4,531	2,665	3,720
110-1420-622500-000-000-00-000-00-000	Medicare Part A Expense	7,779	10,274	9,909
110-1420-623101-000-000-00-000-00-000	Teachers Retirement	130,291	188,881	166,297
110-1420-623903-000-000-00-000-00-000	Optional Retirement Expense	594	0	0
110-1420-626001-000-000-00-000-00-000	Workers Comp Insurance	2,389	2,870	2,769
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	4,528	4,000	4,000
110-1420-651063-000-000-00-000-00-000	Travel-Students	3,586	0	0
110-1420-661033-000-000-00-000-00-000	Supplies-Extra Curricular	20,534	34,000	0
110-1420-661052-013-000-00-000-00-000	Other Materials & Supplies	5,567	0	0
110-1420-661066-000-000-00-000-00-000	Grounds Care Supplies	0	12,250	0
1440 - Driver Education Program				
110-1440-613047-000-000-00-000-00-000	Driver Education Teacher	37,755	40,000	40,000

Terrebonne Parish School Board
 General Fund Budget
 Other Instructional Programs-Function 1400
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
110-1440-622500-000-000-00-000-00-000	Medicare Part A Expense	526	580	580
110-1440-623101-000-000-00-000-00-000	Teachers Retirement	10,269	11,200	10,520
110-1440-626001-000-000-00-000-00-000	Workers Comp Insurance	152	160	160
110-1440-643060-000-000-00-000-00-000	Vehicle Repair Service	1,696	3,000	1,000
110-1440-653033-000-000-00-000-00-000	Data Plan	0	0	960
110-1440-658201-000-000-00-000-00-000	Travel-Employee	232	200	200
110-1440-661005-000-000-00-000-00-000	Instructional Materials	387	400	400
110-1440-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	3,530	6,000	4,000
110-1440-673222-000-000-00-000-00-000	Vehicles	17,861	0	0
1460 - After School Programs				
110-1460-613001-000-000-00-720-00-000	Extra Work-Paraprofessional	0	0	1,000
110-1460-613041-000-000-00-720-00-000	Extra Work-Teacher	0	0	250
110-1460-613048-000-000-00-720-00-000	Remediation Teacher	70,480	70,000	70,000
110-1460-613049-000-070-00-000-00-000	Saturday Suspension Teacher	19,678	50,000	50,000
110-1460-622000-000-000-00-000-00-000	FICA	66	100	100
110-1460-622500-000-xxx-00-xxx-00-000	Medicare Part A Expense	1,170	1,740	1,758
110-1460-623101-000-xxx-00-xxx-00-000	Teachers Retirement	23,656	33,600	31,889
110-1460-626001-000-xxx-00-xxx-00-000	Workers Comp Insurance	361	480	485
1470 - Summer School Programs				
110-1470-612203-000-000-00-740-00-000	Campus Monitor	19,440	20,000	20,000
110-1470-613003-000-000-00-740-00-000	Summer Program Paraprofessional	0	1,500	1,500
110-1470-613042-000-000-00-740-00-000	Summer Program Teacher	181,666	225,000	225,000
110-1470-622000-000-00-000-740-00-000	FICA	848	900	0
110-1470-622500-000-000-00-740-00-000	Medicare Part A Expense	2,783	3,575	3,574
110-1470-623101-000-000-00-740-00-000	Teachers Retirement	48,624	67,220	64,830
110-1470-623300-000-000-00-740-00-000	LA School Employees Rtmt	1,420	1,500	0
110-1470-626001-000-000-00-740-00-000	Workers Comp Insurance	828	986	986
1480 - Alternative Program				
110-1480-611262-000-000-00-000-00-000	Alternative Program Teacher	292,035	411,299	479,351
110-1480-611264-000-000-00-000-00-000	In-School Intervention Teacher	196,420	307,566	307,209
110-1480-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	2,189	1,437	1,437
110-1480-611501-000-000-00-000-00-000	Paraprofessional	0	14,129	13,441

Terrebonne Parish School Board
 General Fund Budget
 Other Instructional Programs-Function 1400
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
110-1480-612301-000-000-00-000-00-000	Substitute Teacher	47,434	60,000	60,000
110-1480-612301-012-000-00-000-00-000	Substitute Teacher	89,765	0	0
110-1480-615101-000-000-00-000-00-000	Performance Pay Stipend	6,302	0	0
110-1480-615107-000-000-00-000-00-000	Core Teacher Stipend	0	3,500	3,500
110-1480-621000-000-000-00-000-00-000	Group Insurance Expense	126,697	170,526	185,267
110-1480-622000-000-000-xx-000-00-000	FICA	7,065	1,000	2,232
110-1480-622500-000-000-xx-000-00-000	Medicare Part A Expense	8,877	11,571	12,542
110-1480-623101-000-000-xx-000-00-000	Teachers Retirement	126,871	210,341	218,011
110-1480-626001-000-000-xx-000-00-000	Workers Comp Insurance	2,490	3,165	3,460
110-1480-627000-000-000-00-000-00-000	Group Insurance-Retiree	84,593	88,394	88,393
1490 - Other Instructional Programs				
110-1490-627000-000-000-00-000-00-000	Group Insurance-Retiree	12,305	12,857	12,857
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		\$3,605,131	\$4,431,140	\$4,247,579

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2015/2016

Special Programs			
<p>Special Programs includes activities primarily for students having special needs.</p> <p>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.</p> <p>English Language Acquisition Group (Title III) – Activities for students from homes in which the English language is not the primary language spoken.</p> <p>Pre-Kindergarten Programs – Activities associated with children of any age span below kindergarten.</p> <p>Head Start Program – Activities associated with children attending Head Start programs in the local school district.</p> <p>Other – Activities for students having special needs not included above.</p>			
Personnel Roster			
Position	Budget 2014/2015	Budget 2015/2016	Increase (Decrease)
LEP Teacher	3	3	0
Part Time LEP Teacher	1	0	(1)
Total Positions	4	3	(1)

Terrebonne Parish School Board
 General Fund Budget
 Special Programs-Function 1500
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
1510 - No Child Left Behind (NCLB)				
110-1510-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	\$1,551	\$0	\$0
110-1510-615101-000-000-00-000-00-000	Performance Pay	19,526	2,390	9,000
110-1510-615103-000-000-00-000-00-000	Target/Demand Teacher Stipend	0	35,000	0
110-1510-615107-000-000-00-000-00-000	Core Teacher Stipend	0	6,500	6,500
110-1510-622000-000-000-00-000-00-000	FICA	25	31	0
110-1510-622500-000-000-00-000-00-000	Medicare Part A Expense	326	637	225
110-1510-623101-000-000-00-000-00-000	Teachers Retirement	422	11,550	1,710
110-1510-626001-000-000-00-000-00-000	Workers Comp Insurance	6	166	62
110-1510-627000-000-000-00-000-00-000	Group Insurance-Retiree	409,077	395,179	393,565
110-1510-628100-000-000-00-000-00-000	Sick Leave Severance Pay	3,208	6,000	0
1520 - English Language Acquisition				
110-1520-611255-000-000-00-000-00-000	LEP Teacher	85,023	83,844	113,657
110-1520-612301-000-000-00-000-00-000	Substitute Teacher	0	20,000	5,000
110-1520-621000-xxx-000-00-000-00-000	Group Insurance Expense-Active	18,206	20,926	25,851
110-1520-622000-xxx-000-00-000-00-000	FICA	0	0	186
110-1520-622500-xxx-000-00-000-00-000	Medicare Part A Expense	579	1,498	1,721
110-1520-623101-xxx-000-00-000-00-000	Teachers Retirement	23,126	24,076	30,418
110-1520-626001-xxx-000-00-000-00-000	Workers Comp Insurance	337	411	475
110-1520-658201-000-000-00-000-00-000	Travel-Employee	336	500	500
1530 - Pre-Kindergarten Programs				
110-1530-611298-000-000-00-000-00-000	NBC-National Board Certified	9,753	10,000	10,000
110-1530-613041-000-000-00-000-00-000	Extra Work-Teacher	1,371	0	0
110-1530-615101-000-000-00-000-00-000	Performance Pay	93,657	3,578	22,000
110-1530-615107-000-000-00-000-00-000	Core Teacher Stipend	0	23,500	24,500
110-1530-622500-000-000-00-000-00-000	Medicare Part A Expense	1,818	531	819
110-1530-623101-000-000-00-000-00-000	Teachers Retirement	3,521	8,960	9,074
110-1530-626001-000-000-00-000-00-000	Workers Comp Insurance	45	138	226
110-1530-627000-000-000-00-000-00-000	Group Insurance-Retiree	216,796	249,226	249,230
110-1530-628100-000-000-00-000-00-000	Sick Leave Severance Pay	32,520	30,000	15,000
110-1530-628300-000-000-00-000-00-000	Severance Pay	0	1,000	0
	Total Special Programs	\$921,229	\$934,641	\$919,719

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 2015/2016

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.

Project Code:
740 – Summer School

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2015/2016

Personnel Roster			
Position	Budget 2014/2015	Budget 2015/2016	Increase (Decrease)
Supervisor of Attendance	2	2	0
Secretary	2	2	0
Instructional Technology Specialist	1	1	0
Guidance Counselor	32	32	0
Guidance Secretary	6	6	0
Nurse Coordinator	1	1	0
Health Nurse	6	6	0
Nursing Assistant	2	4	2
Part-Time Nursing Assistant	31	29	(2)
Psychologist	8	9	1
Educational Diagnostician	9	9	0
Speech Therapist/Pathologists	17	17	0
Speech Therapy Assistant	10	10	0
Audiologist	1	1	0
Special Education Interpreter	3	3	0
Total Positions	131	132	1

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2110 - Attendance & Social Work Services				
110-2110-612205-000-000-00-000-00-000	Part-Time Seasonal Clerical	\$4,190	\$0	\$0
110-2110-612401-000-000-00-000-00-000	Substitute Supervisor	36,615	0	0
110-2110-622000-000-000-00-000-00-000	FICA	247	0	0
110-2110-622500-000-000-00-000-00-000	Medicare Part A Expense	592	0	0
110-2110-623101-000-000-00-000-00-000	Teachers Retirement	10,016	0	0
110-2110-626001-000-000-00-000-00-000	Workers Comp Insurance	162	0	0
110-2110-627000-000-000-00-000-00-000	Group Insurance-Retiree	26,320	28,698	28,563
110-2110-643018-000-000-00-000-00-000	Equipment Repair Service	240	0	0
110-2110-644230-000-000-00-000-00-000	Copy Equipment Rental	461	1,000	1,000
110-2110-653032-000-000-00-000-00-000	Cellular Telephone Expense	1,167	960	960
110-2110-655001-000-000-00-000-00-000	Forms Printing	17,202	17,000	17,000
110-2110-658201-000-000-00-000-00-000	Travel-Employee	4,205	6,000	5,000
110-2110-661050-000-000-00-000-00-000	General Office Supplies	1,416	1,500	1,500
110-2110-661054-000-000-00-000-00-000	Subscription Expense	0	160	160
2111 - Supervision-Attendance/Social Work				
110-2111-611116-000-000-00-000-00-000	Supervisor-Child Welfare	160,997	163,733	164,139
110-2111-611199-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,873	0	0
110-2111-611401-000-000-00-000-00-000	Clerical/Secretarial	47,179	47,783	47,484
110-2111-612205-000-000-00-000-00-000	Part-Time Seasonal Clerical	0	3,125	2,000
110-2111-613008-000-000-00-000-00-000	Extra Work-Clerical	307	500	500
110-2111-621000-000-000-00-000-00-000	Group Insurance Expense	27,192	40,614	40,614
110-2111-622000-000-000-00-000-00-000	FICA	0	194	124
110-2111-622500-000-000-00-000-00-000	Medicare Part A Expense	2,245	3,120	3,105
110-2111-623101-000-000-00-000-00-000	Teachers Retirement	57,217	59,365	55,789
110-2111-626001-000-000-00-000-00-000	Workers Comp Insurance	834	854	856
110-2111-628200-000-000-00-000-00-000	Annual Leave Severance Pay	56,947	0	0
2120 - Guidance Services				
110-2120-612413-000-000-00-000-00-000	Substitute Guidance Counselor	8,435	0	0
110-2120-614001-000-000-00-000-00-000	Sabbatical Leave	0	27,769	0
110-2120-621000-000-000-00-000-00-000	Group Insurance Expense	0	7,477	0
110-2120-622000-000-000-00-000-00-000	FICA	169	0	0

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
110-2120-622500-000-000-00-000-00-000	Medicare Part A Expense	152	402	0
110-2120-623101-000-000-00-000-00-000	Teachers Retirement	1,554	7,775	0
110-2120-626001-000-000-00-000-00-000	Workers Comp Insurance	34	109	0
110-2120-627000-000-000-00-000-00-000	Group Insurance-Retiree	316,962	345,596	343,980
110-2120-628100-000-000-00-000-00-000	Sick Leave Severance Pay	2,048	6,000	0
110-2120-658201-000-000-00-000-00-000	Travel-Employee	103	200	200
110-2120-661049-000-xxx-00-000-00-000	Guidance Materials	2,675	3,000	3,000
2122 - Counseling Services				
110-2122-611305-000-000-00-000-00-000	Guidance Counselor	1,361,364	1,420,485	1,419,474
110-2122-611398-000-000-00-000-00-000	NBC-National Board Certified	83,874	80,001	80,001
110-2122-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,231	2,760	2,760
110-2122-611409-000-000-00-000-00-000	Guidance Secretary	102,890	108,630	108,370
110-2122-612413-000-000-00-000-00-000	Substitute Guidance Counselor	408	3,000	3,000
110-2122-615101-000-000-00-000-00-000	Performance Pay	26,192	0	6,000
110-2122-621000-000-000-00-000-00-000	Group Insurance Expense	308,984	343,223	344,474
110-2122-622500-000-000-00-000-00-000	Medicare Part A Expense	21,031	23,309	23,485
110-2122-623101-000-000-00-000-00-000	Teachers Retirement	382,227	438,412	412,646
110-2122-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	0	16,424	0
110-2122-623905-000-000-00-000-00-000	La State Emp Rtmt Sys-LASERS	14,311	0	16,594
110-2122-626001-000-000-00-000-00-000	Workers Comp Insurance	6,134	6,398	6,478
2130 - Health Services				
110-2130-625000-000-000-00-000-00-000	Unemployment Compensation	1,160	500	500
110-2130-627000-000-000-00-000-00-000	Group Insurance-Retiree	21,868	23,844	23,733
110-2130-643018-000-000-00-000-00-000	Equipment Repair Service	0	0	3,000
110-2130-653032-000-000-00-000-00-000	Cellular Telephone Expense	2,645	2,500	2,500
110-2130-658201-000-000-00-000-00-000	Travel-Employee	7,941	8,000	8,000
110-2130-661048-000-000-00-000-00-000	Health Supplies	29,232	36,000	35,000
110-2130-661050-000-000-00-000-00-000	General Office Supplies	83	500	200

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2131 - Supervision of Health Services				
110-2131-611144-000-000-00-000-00-000	Nurse Coordinator	49,315	49,414	49,014
110-2131-621000-000-000-00-000-00-000	Group Insurance Expense	10,183	10,897	10,897
110-2131-622500-000-000-00-000-00-000	Medicare Part A Expense	619	716	711
110-2131-623101-000-000-00-000-00-000	Teachers Retirement	13,414	13,836	12,891
110-2131-626001-000-000-00-000-00-000	Workers Comp Insurance	195	196	196
2134 - Nursing Services				
110-2134-611601-000-000-00-000-00-000	Nursing Assistant	26,463	26,853	56,111
110-2134-611602-000-000-00-000-00-000	Part-Time Nursing Assistant	176,417	188,709	208,800
110-2134-611841-000-000-00-000-00-000	Health Nurse	193,747	228,991	227,375
110-2134-613017-000-000-00-000-00-000	Extra Work-Nursing Assistant	14	3,000	3,500
110-2134-613017-000-000-00-740-00-000	Extra Work-Nursing Assistant	0	1,500	1,000
110-2134-613057-000-000-00-000-00-000	Extra Work-Nurse	3,178	4,000	4,000
110-2134-613057-000-000-00-740-00-000	Extra Work-Nurse	1,404	5,500	3,500
110-2134-615101-000-000-00-000-00-000	Performance Pay Stipend	2,700	1,085	1,200
110-2134-621000-000-000-00-000-00-000	Group Insurance Expense	57,691	73,941	94,248
110-2134-622000-000-000-00-xxx-00-000	FICA	11,090	12,039	13,021
110-2134-622500-000-000-00-xxx-00-000	Medicare Part A Expense	5,737	6,666	7,329
110-2134-623101-000-000-00-xxx-00-000	Teachers Retirement	61,211	74,331	77,714
110-2134-626001-000-000-00-xxx-00-000	Workers Comp Insurance	1,577	1,805	2022
2140 - Psychological And Educational Services				
110-2140-612415-000-000-00-000-00-000	Substitute Educational Diagnostician	0	0	7,000
110-2140-621000-000-000-00-000-00-000	Group Insurance Expense	1,033	0	0
110-2140-622000-000-000-00-000-00-000	FICA	0	0	260
110-2140-622500-000-000-00-000-00-000	Medicare Part A Expense	55	0	102
110-2140-623101-000-000-00-000-00-000	Teachers Retirement	0	0	736
110-2140-626001-000-000-00-000-00-000	Workers Comp Insurance	0	0	28
110-2140-627000-000-000-00-000-00-000	Group Insurance-Retiree	62,676	68,339	68,019
110-2140-628100-000-000-00-000-00-000	Sick Leave Severance Pay	3,791	0	0
110-2140-653032-000-000-00-000-00-000	Cellular Telephone Expense	68	0	0

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2142 - Psychological Testing Services				
110-2142-611325-000-000-00-000-00-000	Psychologist	271,125	235,435	253,196
110-2142-621000-000-000-00-000-00-000	Group Insurance Expense	53,931	53,125	57,640
110-2142-622500-000-000-00-000-00-000	Medicare Part A Expense	3,703	3,414	3,671
110-2142-623101-000-000-00-000-00-000	Teachers Retirement	73,761	65,921	66,591
110-2142-626001-000-000-00-000-00-000	Workers Comp Insurance	1,072	932	1,013
2144 - Psychotherapy Services				
110-2144-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	8,000	8,000
2145 - Educational Diagnostic Services				
110-2145-611331-000-000-00-000-00-000	Educational Diagnostician	206,365	225,951	233,540
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	42,188	49,186	49,186
110-2145-622500-000-000-00-000-00-000	Medicare Part A Expense	2,116	2,888	3,006
110-2145-623101-000-000-00-000-00-000	Teachers Retirement	56,564	63,534	61,840
110-2145-626001-000-000-00-000-00-000	Workers Comp Insurance	823	901	941
2150 - Speech Pathology & Audiology Services				
110-2150-612417-000-000-00-000-00-000	Substitute Speech Therapist	69,781	40,000	20,000
110-2150-613002-000-000-00-000-00-000	Extra Work-Interpreter	20	200	200
110-2150-622000-000-000-00-000-00-000	FICA	0	0	744
110-2150-622500-000-000-00-000-00-000	Medicare Part A Expense	1,012	603	293
110-2150-623101-000-000-00-000-00-000	Teachers Retirement	18,986	11,776	2,157
110-2150-626001-000-000-00-000-00-000	Workers Compensation Insurance	280	161	81
110-2150-627000-000-000-00-000-00-000	Group Insurance-Retiree	95,768	104,420	103,931
110-2150-658201-000-000-00-000-00-000	Travel-Expense	10,381	10,000	10,000
2152 - Speech Pathology/Therapy Services				
110-2152-611301-000-000-00-000-00-000	Speech Therapist	527,871	499,435	487,442
110-2152-611303-000-000-00-000-00-000	Speech Therapist Assistant	326,895	366,409	393,458
110-2152-611329-000-000-00-000-00-000	Qualified Exm/Speech Pathologist	158,922	166,324	166,248
110-2152-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	635	0	0
110-2152-615101-000-000-00-000-00-000	Performance Pay	22,334	0	6,000

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
110-2152-621000-000-000-00-000-00-000	Group Insurance Expense	217,445	239,651	249,678
110-2152-622200-000-000-00-000-00-000	FICA	0	0	1,488
110-2152-622500-000-000-00-000-00-000	Medicare Part A Expense	13,844	14,959	15,851
110-2152-623101-000-000-00-000-00-000	Teachers Retirement	252,951	288,727	279,608
110-2152-626001-000-000-00-000-00-000	Workers Comp Insurance	4,005	4,079	4,373
110-2152-628100-000-000-00-000-00-000	Sick Leave Severance Pay	8,443	10,000	10,000
2153 - Audiology Services				
110-2153-611337-000-000-00-000-00-000	Audiologist	26,754	26,753	26,972
110-2153-621000-000-000-00-000-00-000	Group Insurance Expense	3,859	4,122	4,123
110-2153-622500-000-000-00-000-00-000	Medicare Part A Expense	379	388	391
110-2153-623101-000-000-00-000-00-000	Teachers Retirement	7,277	7,491	7,094
110-2153-626001-000-000-00-000-00-000	Workers Comp Insurance	107	106	108
2154 - Interpretive Services				
110-2154-611903-000-000-00-000-00-000	Special Education Interpreter	43,484	48,260	48,735
110-2154-611903-000-000-00-740-00-000	Special Education Interpreter	0	1,000	1,000
110-2154-615101-000-000-00-000-00-000	Performance Pay	1,177	0	0
110-2154-621000-000-000-00-000-00-000	Group Insurance Expense	29,162	31,203	31,203
110-2154-622500-000-000-00-xxx-00-000	Medicare Part A Expense	540	715	722
110-2154-623101-000-000-00-xxx-00-000	Teachers Retirement	12,597	13,763	13,080
110-2154-626001-000-000-00-xxx-00-000	Workers Comp Insurance	171	194	199
2180 - Parental/Family Involvement				
110-2180-615101-000-000-00-000-00-000	Performance Pay Stipend	597	300	1,200
110-2180-622000-000-000-00-000-00-000	FICA	0	19	0
110-2180-622500-000-000-00-000-00-000	Medicare Part A Expense	49	5	17
110-2180-626001-000-000-00-xxx-00-000	Workers Comp Insurance	0	0	5
110-2180-628100-000-000-00-000-00-000	Sick Leave Severance Pay	2,823	5,000	5,000
2190 - Other Pupil Support Services				
110-2190-611355-000-000-00-000-00-000	Instructional Technology Specialist	58,984	91,519	51,681
110-2190-621000-000-000-00-000-00-000	Group Insurance Expense	6,990	16,205	12,830
110-2190-622500-000-000-00-000-00-000	Medicare Part A Expense	0	472	749

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2015/2016

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 2014/2015	Budget 2015/2016	Increase (Decrease)
Supervisor of Regular Programs	2	2	0
Secretary	2	2	0
Adult Education Administrator	1	1	0
Testing & Accountability Coordinator	1	1	0
Curriculum Specialist	4	4	0
STEM Coordinator	1	1	0
Lead Teacher	3	3	0
Coordinator/Facilitator–Special Area	1	1	0
Master Teacher	6	6	0
Education Technology Facilitator	1	1	0
Elementary Librarian	25	25	0
Secondary Librarian	7	7	0
Total Positions	54	54	0

Terrebonne Parish School Board
General Fund Budget
Instructional Staff Services-Function 2200
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2211 - Regular Programs-Elementary & Secondary Programs				
110-2211-611111-000-000-00-000-00-000	Supervisor-Regular Programs	\$169,535	\$169,735	\$170,086
110-2211-611375-000-000-00-000-00-000	Testing & Accountability Coordinator	0	64,962	65,826
110-2211-611401-000-000-00-000-00-000	Clerical/Secretarial	45,378	45,776	45,680
110-2211-621000-000-000-xx-000-00-000	Group Insurance Expense	36,152	51,510	51,510
110-2211-622500-000-000-xx-000-00-000	Medicare Part A Expense	2,991	4,067	4,083
110-2211-623101-000-000-xx-000-00-000	Teachers Retirement	58,456	78,533	74,059
110-2211-626001-000-000-xx-000-00-000	Workers Comp Insurance	853	1,114	1,126
110-2211-627000-000-000-00-000-00-000	Group Insurance-Retiree	88,350	101,348	100,167
110-2211-644230-000-000-00-000-00-000	Copy Equipment Rental	2,602	3,800	3,800
110-2211-653032-000-000-00-000-00-000	Cellular Telephone Expense	1,545	1,600	1,600
110-2211-658201-000-000-00-000-00-000	Travel-Employee	5,062	4,000	4,000
110-2211-661050-000-000-xx-000-00-000	General Office Supplies	1,744	4,500	4,500
2212 - Special Education Programs				
110-2212-611112-000-000-00-000-00-000	Supervisor-Special Education	33,515	33,502	33,325
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	2,508	2,893	2,891
110-2212-622500-000-000-00-000-00-000	Medicare Part A Expense	484	967	513
110-2212-623101-000-000-00-000-00-000	Teachers Retirement	555	9,897	9,302
110-2212-626001-000-000-00-000-00-000	Workers Comp Insurance	142	141	141
110-2212-627000-000-000-00-000-00-000	Group Insurance-Retiree	67,180	77,063	76,165
110-2212-628100-000-000-00-000-00-000	Sick Leave Severance Pay	7,361	7,000	7,000
2213 - Gifted and Talented				
110-2213-627000-000-000-00-000-00-000	Group Insurance-Retiree	18,174	20,847	20,604
2214 - Other Special Programs				
110-2214-611113-000-000-00-000-00-000	Supervisor-Federal Programs	23,307	8,609	8,969
110-2214-611398-000-000-00-000-00-000	NBC-National Board Certified	5,000	5,000	5,000
110-2214-621000-000-000-00-000-00-000	Group Insurance Expense	1,695	1,090	1,141
110-2214-622500-000-000-00-000-00-000	Medicare Part A Expense	397	197	203
110-2214-623101-000-000-00-000-00-000	Teachers Retirement	0	0	5,088
110-2214-626001-000-000-00-000-00-000	Workers Comp Insurance	114	54	56
110-2214-627000-000-000-00-000-00-000	Group Insurance-Retiree	59,365	68,097	67,303

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2216 - Adult/Continuing Education Program				
110-2216-611363-000-000-00-000-00-000	Coordinator-Special Area	39,794	41,008	40,727
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	3,551	4,115	4,116
110-2216-622500-000-000-00-000-00-000	Medicare Part A Expense	0	591	613
110-2216-623101-000-000-00-000-00-000	Teachers Retirement	11,233	11,903	11,107
110-2216-626001-000-000-00-000-00-000	Workers Comp Insurance	164	169	169
2220 - Instruction & Curriculum Development Services				
110-2220-611347-000-000-61-000-00-000	Curriculum Specialist	139,961	183,734	183,530
110-2220-611352-000-000-00-000-00-000	STEM Coordinator	0	45,504	45,600
110-2220-611353-000-000-00-000-00-000	Master Teacher	265,651	267,456	265,668
110-2220-611354-000-000-00-000-00-000	Lead Teacher	84,275	122,458	122,468
110-2220-611398-000-000-00-000-00-000	NBC-National Board Certified	29,946	35,000	30,000
110-2220-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,738	1,738	1,738
110-2220-612409-000-000-00-000-00-000	Substitute Master Teacher	10,851	0	0
110-2220-613041-000-000-00-000-00-000	Extra Work-Teacher	5,375	5,000	1,000
110-2220-613066-000-000-00-000-00-000	Extra Work-Master Teacher	0	500	500
110-2220-613071-000-000-00-740-00-000	Extra Work-Coordinator	0	1,000	1,000
110-2220-613074-000-000-00-000-00-000	Extra Work-Curriculum Specialist	52,089	35,000	15,000
110-2220-615101-000-000-00-000-00-000	Performance Pay Stipend	26,116	0	10,000
110-2220-621000-000-000-xx-000-00-000	Group Insurance Expense	94,264	130,996	130,996
110-2220-622500-000-000-xx-xxx-00-000	Medicare Part A Expense	7,103	9,314	9,095
110-2220-623101-000-000-xx-xxx-00-000	Teachers Retirement	160,427	195,269	175,291
110-2220-626001-000-000-xx-xxx-00-000	Workers Comp Insurance	2,339	2,765	2,706
110-2220-627000-000-000-00-000-00-000	Group Insurance-Retiree	214,701	246,289	243,418
110-2220-628100-000-000-00-000-00-000	Sick Leave Severance Pay	6,921	8,000	8,000
110-2220-644230-000-000-61-000-00-000	Copy Equipment Rental	1,891	2,000	2,000
110-2220-655018-000-000-00-000-00-000	Pamphlet Printing	0	700	700
110-2220-658201-000-000-61-000-00-000	Travel-Employee	13,637	11,000	11,000
110-2220-661047-000-000-61-000-00-000	Instructional Improvement Supplies	2,750	500	500
110-2220-661050-000-000-61-000-00-000	General Office Supplies	636	1,650	1,650
2231 - Instructional Staff Training-Regular Education				
110-2231-612301-000-000-00-000-00-000	Substitute Teacher	63,019	175,000	175,000
110-2231-612301-012-000-00-000-00-000	Substitute Teacher	481	500	500

Terrebonne Parish School Board
General Fund Budget
Instructional Staff Services-Function 2200
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
110-2231-612322-000-000-00-000-00-000	Substitute Elementary Librarian	937	5,000	5,000
110-2231-612409-000-000-00-000-00-000	Substitute Master Teacher	4,486	0	0
110-2231-615051-000-000-00-000-00-000	Stipend-In-Service Presenter	3,550	5,000	7,500
110-2231-615052-000-000-00-000-00-000	Stipend-In-Service Participant	117,571	185,000	200,000
110-2231-622000-xxx-000-00-000-00-000	FICA	2,395	6,727	6,746
110-2231-622500-xxx-000-00-000-00-000	Medicare Part A Expense	2,681	5,372	5,627
110-2231-623101-xxx-000-00-000-00-000	Teachers Retirement	40,702	72,160	73,560
110-2231-623300-000-000-00-000-00-000	LA School Employees Rmtt-LSERS	24	0	0
110-2231-623903-000-000-00-000-00-000	Optional Retirement Expense	26	1,000	1,000
110-2231-623905-000-000-00-000-00-000	LA State Employee Rmtt-LASERS	56	200	200
110-2231-626001-000-000-xx-000-00-000	Workers Comp Insurance	773	1,482	1,482
110-2231-632012-000-000-00-000-00-000	Consultant Services	21,716	40,000	40,000
110-2231-634005-000-000-00-000-00-000	Technical Training Services	0	550	550
110-2231-653038-000-000-00-000-00-000	Software Access License	534	15,000	8,000
110-2231-658201-000-000-00-000-00-000	Travel-Employee	42,596	35,000	35,000
110-2231-658201-000-000-00-190-00-000	Travel-Employee	1,131	2,000	2,000
110-2231-661045-000-000-00-000-00-000	Professional Development Supplies	9,244	15,000	15,000
2232 - Staff Training-Special Education Programs				
110-2232-612301-000-000-00-000-00-000	Substitute Teacher	47	1,000	1,000
110-2232-615052-000-000-00-000-00-000	Stipend-In-Service Participant	0	250	250
110-2232-622000-000-000-00-000-00-000	FICA	3	62	62
110-2232-622500-000-000-00-000-00-000	Medicare Part A Expense	1	18	18
110-2232-623101-000-000-00-000-00-000	Teachers Retirement	0	70	66
110-2232-626001-000-000-00-000-00-000	Workers Comp Insurance	0	5	5
110-2232-658201-000-000-00-000-00-000	Travel-Employee	0	250	250
2233 - Staff Training-Gifted & Talented				
110-2233-612301-000-000-00-000-00-000	Substitute Teacher	0	200	200
110-2233-622000-000-000-00-000-00-000	FICA	0	13	13
110-2233-622500-000-000-00-000-00-000	Medicare Part A Expense	0	3	3
110-2233-626001-000-000-00-000-00-000	Workers Comp Insurance	0	1	1
2234 - Staff Training-Other Special Programs				
110-2234-612301-000-000-00-000-00-000	Substitute Teacher	110	0	0
110-2234-622000-000-000-00-000-00-000	FICA	7	0	0

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
110-2234-622500-000-000-00-000-00-000	Medicare Part A Expense	1	0	0
110-2234-658201-000-000-00-000-00-000	Travel-Employee	0	50	50
2250 - Library/Media Services				
110-2250-627000-000-000-00-000-00-000	Group Insurance-Retiree	291,531	334,422	330,523
2252 - School Library/Media Services				
110-2252-611287-000-000-00-000-00-000	Elementary Librarian	961,916	1,024,466	1,019,641
110-2252-611288-000-000-00-000-00-000	Secondary Librarian	298,661	286,784	280,785
110-2252-611289-000-000-00-000-00-000	Part-Time Librarian	18,325	0	0
110-2252-611398-000-000-00-000-00-000	NBC-National Board Certified	4,945	5,000	5,000
110-2252-612322-000-000-00-000-00-000	Substitute Elementary Librarian	31,719	10,000	10,000
110-2252-612331-000-000-00-000-00-000	Substitute Secondary Librarian	0	25,000	30,000
110-2252-615101-000-000-00-000-00-000	Performance Pay Stipend	0	0	12,000
110-2252-621000-000-000-00-000-00-000	Group Insurance Expense	267,215	300,358	300,241
110-2252-622000-000-000-00-000-00-000	FICA	1,494	326	0
110-2252-622500-000-000-00-000-00-000	Medicare Part A Expense	17,681	18,954	18,478
110-2252-623101-000-000-00-000-00-000	Teachers Retirement	325,844	367,384	334,537
110-2252-623903-000-000-00-000-00-000	Optional Retirement Expense	0	9,361	9,425
110-2252-626001-000-000-00-000-00-000	Workers Comp Insurance	5,209	5,345	5,270
110-2252-628100-000-000-00-000-00-000	Sick Leave Severance Pay	6,940	8,000	8,000
2290 - Other Instructional Staff Services				
110-2290-611361-000-000-65-000-00-000	Education Technology Facilitator	46,045	46,913	50,788
110-2290-611363-000-000-00-000-00-000	Coordinator-Special Area	0	50,465	50,062
110-2290-611364-000-000-67-000-00-000	Grant Specialist	0	6,307	2,852
110-2290-613065-000-000-00-740-00-000	Extra Work-Facilitator	2,221	1,000	2,000
110-2290-613072-000-000-00-740-00-000	Summer Program Test Coordinator	11,248	15,000	15,000
110-2290-613086-000-000-00-000-00-000	Supervising Student Teacher	8,750	10,000	10,000
110-2290-621000-000-000-xx-000-00-000	Group Insurance Expense	6,990	14,954	14,954
110-2290-622500-000-000-xx-xxx-00-000	Medicare Part A Expense	979	1,859	1,895
110-2290-623101-000-000-xx-xxx-00-000	Teachers Retirement	18,277	35,911	34,374
110-2290-623905-000-000-xx-xxx-00-000	LA State Employee Rmtt-LASERS	316	0	0
110-2290-626001-000-000-xx-xxx-00-000	Workers Comp Insurance	269	509	522
110-2290-627000-000-000-00-000-00-000	Group Insurance-Retiree	52,674	60,424	59,720
110-2290-632014-000-000-67-000-00-000	Grant Writing Services	75	0	0

Terrebonne Parish School Board
 General Fund Budget
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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 2014/2015	Budget 2015/2016	Increase (Decrease)
Board Member	9	9	0
Executive Assistant to the Board	1	1	0
Receptionist/Switchboard Operator	1	1	0
Superintendent	1	1	0
Assistant Superintendent	1	1	0
Executive Secretary to the Supt.	1	1	0
Asst. Superintendent- Secretary	1	1	0
Total Positions	15	15	0

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

Terrebonne Parish School Board
General Fund Budget
General Administration-Function 2300
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2310 - Board of Education Services				
110-2310-626001-000-000-21-000-00-000	Workers Comp Insurance	\$3	\$0	\$0
110-2310-627000-000-000-00-000-00-000	Group Insurance-Retiree	11,934	13,503	14,315
110-2310-628200-000-000-00-000-00-000	Annual Leave Severance Pay	0	575	0
110-2310-631635-000-000-21-000-00-000	Election Expense	0	20,000	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	58,757	46,000	46,000
110-2310-633310-000-000-21-000-00-000	Financial Audit Fees	42,960	50,000	50,000
110-2310-633901-000-000-21-000-00-000	Actuary Fees	10,450	10,300	10,300
110-2310-633903-000-000-21-000-00-000	Geologist Fee-Section 16 Lands	9,860	10,000	6,000
110-2310-633905-000-000-21-000-00-000	Consultant Services-S16 Lands	2,000	5,000	2,000
110-2310-633907-000-000-21-000-00-000	Appraisal Fees	4,800	10,000	0
110-2310-633911-000-000-21-000-00-000	Policy Review	3,400	3,400	3,400
110-2310-633926-000-000-21-000-00-000	Facilities Study Service	0	75,000	75,000
110-2310-633935-000-000-00-000-00-000	Charter School Application Review	6,000	0	0
110-2310-634035-000-000-21-000-00-000	Planning/Map Fees-School	22,729	45,000	20,000
110-2310-634047-000-000-21-000-00-000	Contract Security Services	1,535	3,000	3,000
110-2310-634052-000-000-21-000-00-000	Bank Service Charges	74,171	75,000	68,000
110-2310-634058-000-000-21-000-00-000	Cash Management Fees	593	5,000	8,000
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	1,041	1,050	1,050
110-2310-653032-000-000-21-000-00-000	Cellular Telephone Expense	4,523	5,500	5,500
110-2310-654005-000-000-21-000-00-000	Official Journal Expense	12,216	14,000	14,000
110-2310-654035-000-000-21-000-00-000	Advertising Expense	5,000	1,500	1,500
110-2310-658201-000-000-21-000-00-000	Travel-Employee	8,603	10,000	10,000
110-2310-661045-000-000-21-000-00-000	Professional Development Supplies	356	300	300
110-2310-661050-000-000-21-000-00-000	General Office Supplies	122	1,000	500
110-2310-661052-000-000-21-000-00-000	Other Materials & Supplies	27,486	45,000	30,000
110-2310-681028-000-000-21-000-00-000	Dues and Fees	13,587	40,600	40,600
110-2310-689009-000-000-21-000-00-000	Bad Debt/Uncollectable Expense	641	0	0
110-2310-631322-000-000-22-000-00-000	Pension Fund-Constitutional Tax	104,179	108,000	108,000
110-2310-631326-000-000-22-000-00-000	Pension Fund-Special Maint Tax	146,013	150,000	150,000
110-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fee	76,171	74,457	74,457
110-2310-631525-000-000-22-000-00-000	10% LA Commission Cost	169	170	170

Terrebonne Parish School Board
 General Fund Budget
 General Administration-Function 2300
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2311 - Supervision-Board of Education Services				
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	75,682	95,097	82,905
110-2311-622000-000-000-00-000-00-000	FICA	3,100	4,538	4,836
110-2311-622500-000-000-00-000-00-000	Medicare Part A Expense	1,009	1,270	1,270
110-2311-626001-000-000-00-000-00-000	Workers Comp Insurance	350	350	350
2312 - Board Secretary/Clerk Services				
110-2312-611429-000-000-00-000-00-000	Receptionist/Switchboard Operator	20,652	19,709	17,781
110-2312-611431-000-000-00-000-00-000	Executive Assistant	47,637	47,637	47,137
110-2312-621000-000-000-00-000-00-000	Group Insurance Expense	18,978	18,374	18,374
110-2312-622500-000-000-00-000-00-000	Medicare Part A Expense	255	286	258
110-2312-623101-000-000-00-000-00-000	Teachers Retirement	18,575	18,857	17,073
110-2312-626001-000-000-00-000-00-000	Workers Comp Insurance	272	266	260
2320 - Executive Administrative Services				
110-2320-627000-000-000-00-000-00-000	Group Insurance-Retiree	77,762	87,993	93,277
2321 - Office of Superintendent Services				
110-2321-611102-000-000-00-000-00-000	Superintendent	144,000	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	38,844	34,805	34,656
110-2321-621000-000-000-00-000-00-000	Group Insurance Expense	15,125	14,954	14,954
110-2321-622500-000-000-00-000-00-000	Medicare Part A Expense	2,332	2,614	2,604
110-2321-623101-000-000-00-000-00-000	Teachers Retirement	50,130	50,473	47,238
110-2321-626001-000-000-00-000-00-000	Workers Comp Insurance	734	718	719
110-2321-628100-000-000-00-000-00-000	Sick Leave Severance Pay	4,692	0	0
110-2321-628200-000-000-00-000-00-000	Annual Leave Severance Pay	6,756	0	0
110-2321-644230-000-000-00-000-00-000	Copy Equipment Rental	581	500	500
110-2321-653032-000-000-00-000-00-000	Cellular Telephone Expense	378	480	480
110-2321-658201-000-000-00-000-00-000	Travel-Employee	1,124	3,000	3,000
110-2321-661050-000-000-00-000-00-000	General Office Supplies	1,087	2,000	2,000
110-2321-661054-000-000-00-000-00-000	Subscription Expense	11	200	200
110-2321-681028-000-000-00-000-00-000	Dues and Fees	735	1,000	1,000

Terrebonne Parish School Board
 General Fund Budget
 General Administration-Function 2300
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2322- Community Relations Services				
110-2322-661052-000-000-00-600-00-000	Other Materials & Supplies	8,260	3,160	2,500
2324 - Office of Assistant Superintendent Services				
110-2324-611103-000-000-00-000-00-000	Assistant Superintendent	97,407	97,407	96,911
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	24,433	26,116	25,962
110-2324-621000-000-000-00-000-00-000	Group Insurance Expense	18,313	21,793	21,793
110-2324-622500-000-000-00-000-00-000	Medicare Part A Expense	340	1,784	1,782
110-2324-623101-000-000-00-000-00-000	Teachers Retirement	33,493	34,949	32,657
110-2324-626001-000-000-00-000-00-000	Workers Comp Insurance	488	496	496
110-2324-644230-000-000-00-000-00-000	Copy Equipment Rental	348	700	700
110-2324-653032-000-000-00-000-00-000	Cellular Telephone Expense	528	480	480
110-2324-658201-000-000-00-000-00-000	Travel-Employee	1,909	3,500	3,500
110-2324-661050-000-000-00-000-00-000	General Office Supplies	686	1,000	1,000
110-2324-661054-000-000-00-000-00-000	Subscription Expense	99	100	100
Total General Administration		\$1,462,044	\$1,659,615	\$1,559,999

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2015/2016

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 2014/2015	Budget 2015/2016	Increase (Decrease)
Principal	36	36	0
Assistant Principal	32	34	2
School Secretary/Clerical	44	44	0
COE Office Workers (4 High Schools)	4	4	0
Total Positions	116	118	2

Other Codes:
 740 – LEAP Summer School

Terrebonne Parish School Board
General Fund Budget
School Administration-Function 2400
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2400 - School Administration				
110-2400-612405-000-000-00-000-00-000	Substitute School Administration	\$100,442	\$65,000	\$45,000
110-2400-612433-000-000-00-000-00-000	Substitute Secretary/Clerical	9,748	10,000	10,000
110-2400-613008-000-000-00-000-00-000	Clerical - Extra Work	1,324	2,000	2,000
110-2400-613009-000-000-00-740-00-000	Summer School Clerical	0	5,000	0
110-2400-613077-000-000-00-740-00-000	Summer Program Administration	0	24,000	0
110-2400-622000-000-000-00-xxx-00-000	FICA	554	600	0
110-2400-622500-000-000-00-xxx-00-000	Medicare Part A Expense	1,617	1,283	827
110-2400-623101-000-000-00-xxx-00-000	Teachers Retirement	27,896	21,560	14,991
110-2400-626001-000-000-00-xxx-00-000	Workers Comp Insurance	447	308	228
110-2400-627000-000-000-00-000-00-000	Group Insurance-Retiree	802,485	897,786	900,055
110-2400-653005-000-000-00-000-00-000	Telephone Expense	80,938	105,000	105,000
110-2400-653005-012-000-00-000-00-000	Telephone Expense	0	400	400
110-2400-653010-000-000-00-000-00-000	Telephone Equipment Maintenance	72,584	65,000	65,000
110-2400-653022-000-000-00-000-00-000	Cable TV Services	19	50	50
110-2400-658201-000-000-00-000-00-000	Travel-Employee	3,958	8,500	4,000
110-2400-658201-012-000-00-000-00-000	Travel-Employee	0	400	400
110-2400-661050-000-000-85-000-00-000	General Office Supplies	949	700	700
2410 - Office of Principal Services				
110-2410-611141-000-000-00-000-00-000	Principal	2,044,738	2,202,056	2,122,868
110-2410-611141-012-000-00-000-00-000	Principal	62,551	62,647	63,255
110-2410-611198-000-000-00-000-00-000	NBC-National Board Certified	10,000	15,000	15,000
110-2410-611199-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,337	0	0
110-2410-611405-000-000-00-000-00-000	School Clerical 12 Months	113,948	101,608	101,338
110-2410-611407-000-000-00-000-00-000	School Clerical Non-12 Months	632,490	628,329	610,016
110-2410-611407-012-000-00-000-00-000	School Clerical Non-12 Months	632,490	628,329	19,470
110-2410-611441-000-000-00-000-00-000	COE Clerk	7,827	38,260	39,185
110-2410-615101-000-000-00-000-00-000	Performance Pay	8,523	3,712	10,000
110-2410-613009-000-000-00-740-00-000	Summer School Clerical	4,709	0	5,000
110-2410-613077-000-000-00-740-00-000	Summer Program Administration	22,394	0	24,000
110-2410-621000-xxx-000-xx-000-00-000	Group Insurance Expense	678,637	735,808	726,754
110-2400-622000-xxx-000-00-000-00-000	FICA	592	44	0
110-2410-622500-xxx-000-xx-xxx-00-000	Medicare Part A Expense	36,940	44,644	43,648
110-2410-623101-xxx-000-xx-xxx-00-000	Teachers Retirement	738,238	850,830	778,729

Terrebonne Parish School Board
 General Fund Budget
 School Administration-Function 2400
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
110-2410-626001-xxx-000-xx-xxx-00-000	Workers Comp Insurance	11,488	12,196	12,041
110-2410-628100-000-000-00-000-00-000	Sick Leave Severance Pay	14,882	20,000	20,000
110-2410-628200-000-000-00-000-00-000	Annual Leave Severance Pay	5,495	0	0
2420 - Office of Assistant Principal Services				
110-2420-611142-000-000-00-000-00-000	Assistant Principal	1,680,254	1,757,355	1,908,393
110-2420-611198-000-000-00-000-00-000	NBC-National Board Certified	15,000	5,000	5,000
110-2420-611199-000-000-00-000-00-000	PIP-Professional Improvement Prog	2,171	2,171	2,171
110-2420-611398-000-000-00-000-00-000	NBC-National Board Certified	2,171	2,171	5,000
110-2420-613079-000-000-00-000-00-000	School Admin-Extra Work	10,204	0	500
110-2420-621000-000-000-00-000-00-000	Group Insurance Expense	273,142	322,586	358,448
110-2420-622500-000-000-00-000-00-000	Medicare Part A Expense	23,553	25,577	27,857
110-2420-623101-000-000-00-000-00-000	Teachers Retirement	431,813	493,927	505,240
110-2420-626001-000-000-00-000-00-000	Workers Comp Insurance	6,773	6,997	7,685
110-2420-628100-000-000-00-000-00-000	Sick Leave Severance Pay	11,958	14,000	14,000
Total School Administration		\$8,587,279	\$9,180,834	\$8,574,249



Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2015/2016

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 2015/2016

Personnel Roster			
Position	Budget 2014/2015	Budget 2015/2016	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	6	6	0
Accounting Clerk	2	2	0
Purchasing Agent	1	1	0
Buyer	1	1	0
Inventory Secretary	0	1	1
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
Total Positions	23	24	1

Terrebonne Parish School Board
General Fund Budget
Business Services-Function 2500
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2510 - Fiscal Services				
110-2510-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$32,384	\$48,499	\$48,500
110-2510-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	6,350	6,350
110-2510-644230-000-000-00-000-00-000	Copy Equipment Rental	429	1,200	1,200
110-2510-653032-000-000-00-000-00-000	Cellular Telephone Expense	756	480	480
110-2510-653038-000-000-00-000-00-000	Software Access License	756	480	750,000
110-2510-655001-000-000-00-000-00-000	Forms Printing	0	4,500	0
110-2510-658201-000-000-00-000-00-000	Travel-Employee	7,991	7,000	7,000
110-2510-661050-000-000-00-000-00-000	General Office Supplies	11,564	9,000	9,000
110-2510-661510-000-000-00-000-00-000	Supplies-Technology Related	0	1,600	0
110-2510-681028-000-000-00-000-00-000	Dues and Fees	2,936	2,445	2,445
2511 - Supervising Fiscal Services				
110-2511-611105-000-000-00-000-00-000	Chief Financial Officer	34,200	85,218	86,082
110-2511-611107-000-000-00-000-00-000	Executive Director of Finance	33,532	0	0
110-2511-611118-000-000-00-000-00-000	Supervisor-Finance	47,517	0	0
110-2511-611133-000-000-00-000-00-000	Chief Accountant	57,339	61,263	60,759
110-2511-611401-000-000-00-000-00-000	Clerical/Secretarial	22,427	24,954	24,747
110-2511-621000-000-000-00-000-00-000	Group Insurance Expense	35,039	34,623	34,623
110-2511-622500-000-000-00-000-00-000	Medicare Part A Expense	2,697	1,594	1,607
110-2511-623101-000-000-00-000-00-000	Teachers Retirement	53,322	47,932	45,128
110-2511-626001-000-000-00-000-00-000	Workers Comp Insurance	774	680	686
110-2511-628200-000-000-00-000-00-000	Annual Leave Severance Pay	57,717	0	0
2514 - Payroll Services				
110-2514-611411-000-000-00-000-00-000	Payroll Clerk	22,243	22,342	22,194
110-2514-611803-000-000-00-000-00-000	Payroll Manager	47,637	47,637	47,137
110-2514-611805-000-000-00-000-00-000	Accountant	47,855	48,445	47,554
110-2514-621000-000-000-00-000-00-000	Group Insurance Expense	30,550	32,690	32,690
110-2514-622500-000-000-00-000-00-000	Medicare Part A Expense	927	1,026	1,011
110-2514-623101-000-000-00-000-00-000	Teachers Retirement	19,007	19,732	18,234
110-2514-623905-000-000-00-000-00-000	LA State Employee Rmt-LASERS	14,978	17,743	17,690
110-2514-626001-000-000-00-000-00-000	Workers Comp Insurance	465	467	468

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2515 - Financial Accounting Services				
110-2515-611413-000-000-00-000-00-000	Accounting Clerk	48,091	48,291	47,990
110-2515-611805-000-000-00-000-00-000	Accountant	171,274	216,416	216,544
110-2515-621000-000-000-00-000-00-000	Group Insurance Expense	59,648	76,723	76,723
110-2515-622500-000-000-00-000-00-000	Medicare Part A Expense	2,933	3,839	3,836
110-2515-623101-000-000-00-000-00-000	Teachers Retirement	53,951	73,978	69,572
110-2515-626001-000-000-00-000-00-000	Workers Comp Insurance	867	1,052	1,058
2516 - Internal Auditing Services				
110-2516-611801-000-000-00-000-00-000	Internal Auditor	54,259	4,937	0
110-2516-621000-000-000-00-000-00-000	Group Insurance Expense	8,700	9,250	0
110-2516-622500-000-000-00-000-00-000	Medicare Part A Expense	741	72	0
110-2516-623101-000-000-00-000-00-000	Teachers Retirement	3,717	1,382	0
110-2516-626001-000-000-00-000-00-000	Workers Comp Insurance	214	20	0
110-2516-658201-000-000-00-000-00-000	Travel-Employee	288	800	0
110-2516-661050-000-000-00-000-00-000	General Office Supplies	0	400	0
2520 - Purchasing Services				
110-2520-611124-000-000-00-000-00-000	Purchasing Agent	65,901	60,359	59,963
110-2520-611413-000-000-00-000-00-000	Accounting Clerk	8,915	9,237	0
110-2520-611433-000-000-00-000-00-000	Inventory Clerk	8,915	9,237	19,366
110-2520-611819-000-000-00-000-00-000	Buyer	41,387	42,129	42,390
110-2520-621000-000-000-00-000-00-000	Group Insurance Expense	18,041	21,544	25,851
110-2520-622500-000-000-00-000-00-000	Medicare Part A Expense	977	1,620	1,765
110-2520-623101-000-000-00-000-00-000	Teachers Retirement	31,963	31,283	32,012
110-2520-626001-000-000-00-000-00-000	Workers Comp Insurance	459	443	487
110-2520-627000-000-000-00-000-00-000	Group Insurance -Retiree	13,727	15,454	15,453
110-2520-628100-000-000-00-000-00-000	Sick Leave Severance Pay	7,053	3,000	3,000
110-2520-628200-000-000-00-000-00-000	Annual Leave Severance Pay	0	1,500	0
110-2520-644230-000-000-00-000-00-000	Copy Equipment Rental	998	1,000	1,000
110-2520-653032-000-000-00-000-00-000	Cellular Telephone Expense	378	480	0
110-2520-655001-000-000-00-000-00-000	Forms Printing	1,796	1,800	1,800
110-2520-658201-000-000-00-000-00-000	Travel-Employee	1,160	1,500	1,500
110-2520-661050-000-000-00-000-00-000	General Office Supplies	1,471	1,500	1,500
110-2520-661510-000-000-00-000-00-000	Supplies-Technology Related	2,606	1,000	100

Terrebonne Parish School Board
General Fund Budget
Business Services-Function 2500
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2530 - Warehousing/Distributing Services				
110-2530-611151-000-000-00-000-00-000	Warehouse Manager	39,527	39,766	39,614
110-2530-611607-000-000-00-000-00-000	Warehousemen/Clerks	40,298	40,560	40,344
110-2530-611631-000-000-00-000-00-000	Driver/General Laborer	30,856	38,486	38,136
110-2530-613016-000-000-00-000-00-000	Extra Work-Warehouse	23,377	25,000	25,000
110-2530-621000-000-000-00-000-00-000	Group Insurance Expense	40,401	51,510	51,510
110-2530-622000-000-000-00-000-00-000	FICA	110	0	0
110-2530-622500-000-000-00-000-00-000	Medicare Part A Expense	1,842	2,086	2,075
110-2530-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	28,680	47,458	43,214
110-2530-626001-000-000-00-000-00-000	Workers Comp Insurance	4,627	4,705	4,725
110-2530-627000-000-000-00-000-00-000	Group Insurance - Retiree	13,140	14,793	14,792
110-2530-633561-000-000-00-000-00-000	Drug Testing-Other	155	150	150
110-2530-643018-000-000-00-000-00-000	Equipment Repair Service	1,223	1,500	1,500
110-2530-643045-000-000-00-000-00-000	Maintenance Agreement	3,075	3,300	3,300
110-2530-643060-000-000-00-000-00-000	Vehicle Repair Service	1,318	6,000	4,000
110-2530-653032-000-000-00-000-00-000	Cellular Telephone Expense	756	700	700
110-2530-653033-000-000-00-000-00-000	Data Plan	0	0	718
110-2530-658201-000-000-00-000-00-000	Travel-Employee	40	100	50
110-2530-659001-000-000-00-000-00-000	Non Employee Contract Services	24,176	45,000	30,000
110-2530-661052-000-000-00-000-00-000	Other Materials & Supplies	7,901	5,000	5,000
110-2530-661060-000-000-00-000-00-000	Equipment Repair Parts	174	400	100
110-2530-661068-000-000-00-000-00-000	Security Supplies	0	27,000	27,000
110-2530-661074-000-000-00-000-00-000	Vehicle Maintenance/Repair Parts	76	1,000	500
110-2530-661510-000-000-00-000-00-000	Supplies-Technology Related	14	250	100
110-2530-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	7,200	5,000	5,000
2540 - Printing, Publishing, & Duplicating Services				
110-2540-611401-000-000-00-000-00-000	Clerical/Secretarial	16,857	18,797	18,739
110-2540-621000-000-000-00-000-00-000	Group Insurance Expense	10,183	10,897	10,897
110-2540-622500-000-000-00-000-00-000	Medicare Part A Expense	191	273	272
110-2540-623101-000-000-00-000-00-000	Teachers Retirement	4,895	5,263	4,928
110-2540-626001-000-000-00-000-00-000	Workers Comp Insurance	66	74	75
110-2540-644230-000-000-00-000-00-000	Copy Equipment Rental	18,088	32,000	32,000
110-2540-644234-000-000-00-000-00-000	Equipment Rental	7,706	10,000	7,500
110-2540-661050-000-000-00-000-00-000	General Office Supplies	12,301	20,000	15,000

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2590 - Other Business Services				
110-2590-611125-000-000-00-000-00-000	Risk Manager	80,048	80,148	79,745
110-2590-611401-000-000-00-000-00-000	Clerical/Secretarial	22,738	23,042	22,890
110-2590-621000-000-000-00-000-00-000	Group Insurance Expense	18,978	20,307	20,307
110-2590-622500-000-000-00-000-00-000	Medicare Part A Expense	1,427	1,496	1,488
110-2590-623101-000-000-00-000-00-000	Teachers Retirement	27,958	28,893	26,993
110-2590-626001-000-000-00-000-00-000	Workers Comp Insurance	409	410	411
110-2590-653032-000-000-00-000-00-000	Cellular Telephone Expense	378	375	375
110-2590-658201-000-000-00-000-00-000	Travel-Employee	360	1,500	600
110-2590-661050-000-000-00-000-00-000	General Office Supplies	295	750	600
110-2590-664425-000-000-00-000-00-000	Periodicals & Magazines	0	250	50
110-2590-681028-000-000-00-000-00-000	Due and Fees	1,125	1,200	1,200
Total Business Services		\$1,688,441	\$1,783,585	\$2,469,093

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2015/2016

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.

Project Code:
937 – Stadium Repairs

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2015/2016

Personnel Roster			
Position	Budget 2014/2015	Budget 2015/2016	Increase (Decrease)
Plant Operations Manager	1	1	0
Secretary/Clerk	1	1	0
General Maintenance Helper	9	9	0
Building Manager & Custodian	112	112	0
General Maintenance Leaderman	1	1	0
Carpenter	7	7	0
Roofer	2	2	0
Mason	1	1	0
Plumber	2	2	0
HVAC Technician	6	6	0
Electrician	2	2	0
Grounds Care Personnel	1	1	0
Total Positions	145	145	0

Terrebonne Parish School Board
 General Fund Budget
 Operations Maintenance of Plant Services-Function 2600
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2610 - Supervision-Operations & Maintenance of Plant Services				
110-2610-611131-000-000-00-000-00-000	Plant Operations Manager	\$59,661	\$59,764	\$59,358
110-2610-611401-000-000-00-000-00-000	Clerical/Secretarial	21,181	22,638	22,489
110-2610-621000-000-000-00-000-00-000	Group Insurance Expense	19,459	21,793	21,793
110-2610-622500-000-000-00-000-00-000	Medicare Part A Expense	1,077	1,195	1,187
110-2610-623101-000-000-00-000-00-000	Teachers Retirement	5,761	22,932	21,526
110-2610-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	19,271	165	0
110-2610-626001-000-000-00-000-00-000	Workers Comp Insurance	321	327	327
110-2610-644230-000-000-00-000-00-000	Copy Equipment Rental	458	1,000	1,000
110-2610-655001-000-000-00-000-00-000	Forms Printing	0	2,000	2,000
110-2610-658201-000-000-00-000-00-000	Travel-Employee	0	700	0
110-2610-661050-000-000-00-000-00-000	General Office Supplies	3,449	3,000	2,000
110-2610-661510-000-000-00-000-00-000	Supplies-Technology Related	0	1,000	200
2620 - Operation & Maintenance of Buildings				
110-2620-611611-000-000-00-000-00-000	General Maintenance Helper	158,203	164,435	174,670
110-2620-611621-000-000-00-000-00-000	Non 12 Month Custodian	134,635	118,128	117,228
110-2620-611623-000-000-00-000-00-000	Building Manager & Custodian	1,617,130	1,746,301	1,757,224
110-2620-611623-012-000-00-000-00-000	Building Manager & Custodian	19,452	19,553	19,505
110-2620-611701-000-000-00-000-00-000	General Maintenance Leaderman	41,104	41,202	41,057
110-2620-611705-000-000-00-000-00-000	Carpenter	191,541	194,388	206,241
110-2620-611707-000-000-00-000-00-000	Roofer	59,280	59,599	59,297
110-2620-611709-000-000-00-000-00-000	Mason	26,212	26,369	28,100
110-2620-611711-000-000-00-000-00-000	Plumber	28,902	42,576	62,921
110-2620-611713-000-000-00-000-00-000	HVAC Technician	161,227	180,628	183,996
110-2620-611717-000-000-00-000-00-000	Electrician	58,319	57,926	65,587
110-2620-612441-000-000-00-000-00-000	Substitute Custodian	40,881	40,000	40,000
110-2620-612901-000-000-00-000-00-000	Forecast Adjustment	0	(87,550)	(76,500)
110-2620-612903-000-000-00-000-00-000	Performance Pay Stipend	0	0	6,424
110-2620-613013-000-000-00-000-00-000	Extra Work-Maintenance	47,043	40,000	40,000
110-2620-613014-000-000-00-000-00-000	Extra Work-Skilled Maintenance	1,019	1,500	1,500
110-2620-613015-000-000-00-000-00-000	Summer Custodian	3,006	3,000	3,000
110-2620-615101-000-000-00-000-00-000	Performance Pay Stipend	13,919	6,424	2,000
110-2620-621000-xxx-000-xx-000-00-000	Group Insurance Expense	1,022,819	1,149,895	1,170,186
110-2620-622000-000-000-00-000-00-000	FICA	3,132	2,480	2,480
110-2620-622500-000-000-xx-000-00-000	Medicare Part A Expense	35,025	38,878	40,038
110-2620-623101-000-000-00-000-00-000	Teachers Retirement	8,031	70	4,539

Terrebonne Parish School Board
General Fund Budget
Operations Maintenance of Plant Services-Function 2600
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
110-2620-623300-xxx-000-xx-000-00-000	LA School Employees Rtmt-LSERS	753,880	868,111	816,007
110-2620-625000-000-000-00-000-00-000	Unemployment Compensation	0	1,000	1,000
110-2620-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	83,301	88,565	92,487
110-2620-627000-000-000-00-000-00-000	Group Insurance-Retiree	669,827	737,338	729,650
110-2620-628100-000-000-00-000-00-000	Sick Leave Severance Pay	9,258	15,000	15,000
110-2620-628200-000-000-00-000-00-000	Annual Leave Severance Pay	2,740	33,730	0
110-2620-633435-000-000-00-000-00-000	Architect Fees	575	0	0
110-2620-633500-000-000-00-000-00-000	Medical Services	0	500	50
110-2620-633561-000-000-00-000-00-000	Drug Testing-Other	50	200	50
110-2620-634059-000-000-00-000-00-000	Other Purchased Technical Serv.	0	2,000	0
110-2620-641110-000-000-00-000-00-000	Water	182,480	185,000	185,000
110-2620-641115-000-000-00-000-00-000	Sewerage	91,871	92,000	92,000
110-2620-642125-000-000-00-000-00-000	Garbage Disposal Service	128,340	125,000	128,000
110-2620-643005-000-000-00-000-00-000	Environmental Remediation	363,011	350,000	350,000
110-2620-643010-000-000-00-000-00-000	Building Repair Service	160,460	400,000	300,000
110-2620-643010-034-937-00-000-00-000	Building Repair Service	0	30,000	10,000
110-2620-643010-036-937-00-000-00-000	Building Repair Service	0	40,000	10,000
110-2620-643015-000-000-00-000-00-000	Roof Repair Service	0	19,000	10,000
110-2620-643018-000-000-00-000-00-000	Equipment Repair Service	126,356	150,000	150,000
110-2620-643025-000-000-00-000-00-000	Pest Control Service	70,628	62,000	62,000
110-2620-643028-000-000-00-000-00-000	Sewer Effluent Testing	111,697	100,000	100,000
110-2620-643030-000-000-00-000-00-000	Master Meter Gas Contract	5,395	9,000	7,000
110-2620-643045-000-000-00-000-00-000	Maintenance Agreement	7,434	40,000	10,000
110-2620-643066-000-000-00-000-00-000	Equipment Moving Service	3,968	4,000	0
110-2620-644234-000-000-00-000-00-000	Equipment Rental	8,251	10,000	10,000
110-2620-653001-000-000-00-000-00-000	Postage Expense	37,619	45,000	42,000
110-2620-653005-000-000-00-000-00-000	Telephone Expense	6,017	11,200	11,200
110-2620-653032-000-000-00-000-00-000	Cellular Telephone Expense	150	210	150
110-2620-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	6,473	7,000	7,000
110-2620-658201-000-000-00-000-00-000	Travel-Employee	229	300	300
110-2620-661052-000-000-00-000-00-000	Other Materials & Supplies	553	4,000	1,000
110-2620-661060-000-000-00-000-00-000	Equipment Repair Parts	22,498	30,000	30,000
110-2620-661062-000-000-00-000-00-000	Custodial Supplies	281,003	350,000	350,000
110-2620-661063-000-000-00-000-00-000	Maintenance Supplies	10,883	20,000	15,000
110-2620-661065-000-000-00-000-00-000	Building Repair Materials	281,995	400,000	353,000
110-2620-661067-000-000-00-000-00-000	Roofing Supplies	13,031	20,000	15,000

Terrebonne Parish School Board
 General Fund Budget
 Operations Maintenance of Plant Services-Function 2600
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
110-2620-662110-000-000-00-000-00-000	Natural Gas	234,471	165,000	165,000
110-2620-662215-000-000-00-000-00-000	Electricity	2,717,409	2,500,000	2,500,000
110-2620-673222-000-000-00-000-00-000	Vehicles	0	60,000	0
110-2620-673910-000-000-00-000-00-000	Other Equipment-Buildings	0	6,000	0
110-2620-681028-000-000-00-000-00-000	Dues and Fees	5,400	10,000	7,500
110-2620-681034-000-000-00-000-00-000	Employee Licenses	25	1,000	500
2630 - Care and Upkeep of Grounds				
110-2630-611719-000-000-00-000-00-000	Grounds Care Personnel	28,121	27,439	26,175
110-2630-621000-000-000-00-000-00-000	Group Insurance Expense	6,990	1,870	10,897
110-2630-622500-000-000-00-000-00-000	Medicare Part A Expense	408	398	380
110-2630-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	9,083	9,055	7,905
110-2630-626001-000-000-00-000-00-000	Workers Comp Insurance	920	897	864
110-2630-642435-xxx-000-00-000-00-000	Grounds Care Service	110,017	350,000	345,000
110-2630-642445-000-000-00-000-00-000	Contract Service-Grounds	253,928	330,000	330,000
110-2630-643018-000-000-00-000-00-000	Equipment Repair Service	4,468	5,000	5,000
110-2630-644126-000-000-00-000-00-000	Land Rental	100	50	50
110-2630-644234-000-000-00-000-00-000	Equipment Rental	760	1,000	1,000
110-2630-661060-000-000-00-000-00-000	Equipment Repair Parts	0	100	100
110-2630-661066-xxx-000-00-000-00-000	Grounds Care Supplies	39,117	64,500	70,000
2640 - Care and Upkeep of Equipment				
110-2640-643018-000-000-00-000-00-000	Equipment Repair Service	57,316	60,000	60,000
110-2640-643022-000-000-00-000-00-000	Generator Maintenance	4,181	5,000	5,000
110-2640-644234-000-000-00-000-00-000	Equipment Rental	0	700	200
110-2640-661060-000-000-00-000-00-000	Equipment Repair Parts	280,635	275,000	275,000
110-2640-661064-000-000-00-000-00-000	HVAC Supplies	109,536	95,000	95,000
2650 - Vehicle Operations & Maintenance Services				
110-2650-643060-000-000-00-000-00-000	Vehicle Repair Service	21,577	25,000	20,000
110-2650-653033-000-000-00-000-00-000	Data Plan	0	0	6,703
110-2650-661074-000-000-00-000-00-000	Vehicle Maintenance/Repair Parts	2,586	5,000	2,500
110-2650-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	56,650	65,000	65,000
2660 - Safety & Security				
110-2660-634025-000-000-00-000-00-000	School Resource Officers	203,280	205,000	205,000

Terrebonne Parish School Board
 General Fund Budget
 Operations Maintenance of Plant Services-Function 2600
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
110-2660-643038-012-000-00-000-00-000	Alarm System Maintenance	247	390	390
110-2660-661068-000-000-00-000-00-000	Security Supplies	0	400	400
2690 - Other Operations & Maintenance of Plant Services				
110-2690-634062-000-000-00-000-00-000	Moving Services	10,651	29,000	0
	Total Operations/Maint-Plants	\$11,399,367	\$12,530,269	\$12,189,831

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2015/2016

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 2014/2015	Budget 2015/2016	Increase (Decrease)
Supervisor	1	1	0
Coordinator of Fleet Operations	1	1	0
Dispatcher	1	1	0
Secretary/Clerk	1	1	0
Transportation Driver	20	20	0
Regular Bus Driver	127	127	0
Special Education Bus Driver	16	16	0
Total Positions	167	167	0

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 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2710 - Supervision of Student Transportation Services				
110-2710-611121-000-000-00-000-00-000	Supervisor-Transportation	\$73,826	\$74,907	\$74,408
110-2710-611401-000-000-00-000-00-000	Clerical/Secretarial	20,057	20,351	20,401
110-2710-611704-000-000-00-000-00-000	Dispatcher Fleet Operation	29,855	29,955	29,803
110-2710-611721-000-000-00-000-00-000	Coordinator Fleet Operations	43,054	43,154	43,004
110-2710-621000-000-000-00-000-00-000	Group Insurance Expense	41,989	44,033	44,033
110-2710-622500-000-000-00-000-00-000	Medicare Part A Expense	2,178	2,441	2,430
110-2710-623101-000-000-00-000-00-000	Teachers Retirement	11,711	20,331	19,148
110-2710-623300-000-000-00-000-00-000	La Sch Employees Rtmt-LSERS	39,968	31,518	28,632
110-2710-626001-000-000-00-000-00-000	Workers Comp Insurance	3,927	1,913	1,918
110-2710-627000-000-000-00-000-00-000	Group Insurance-Retiree	31,814	34,732	34,893
110-2710-633561-000-000-00-000-00-000	Drug Testing-Other	890	500	500
110-2710-643060-000-000-00-000-00-000	Vehicle Repair Service	7,910	3,000	3,000
110-2710-644230-000-000-00-000-00-000	Copy Equipment Rental	1,845	2,000	2,000
110-2710-653032-000-000-00-000-00-000	Cellular Telephone Expense	1,134	1,200	1,200
110-2710-653033-000-000-00-000-00-000	Data Plan	0	0	1,197
110-2710-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	2,548	2,500	2,500
110-2710-655001-000-000-00-000-00-000	Forms Printing	0	2,500	2,500
110-2710-658201-000-000-00-000-00-000	Travel-Employee	561	1,000	600
110-2710-661050-000-000-00-000-00-000	General Office Supplies	3,339	4,000	4,000
2720 - Regular Transportation				
110-2720-622500-000-000-00-000-00-000	Medicare Part A Expense	111	0	0
110-2720-625000-000-000-00-000-00-000	Unemployment Compensation	179	1,000	1,000
110-2720-627000-000-000-00-000-00-000	Group Insurance-Retiree	591,428	645,667	648,666
110-2720-628100-000-000-00-000-00-000	Sick Leave Severance Pay	10,373	10,000	10,000
110-2720-633552-000-000-00-000-00-000	Medical Exams	6,616	25,000	125,000
110-2720-633567-000-000-00-000-00-000	Drug Testing-Bus Drivers	6,628	8,000	7,000
110-2720-634007-000-000-00-000-00-000	3rd Party Safety Training	250	2,000	500
110-2720-634008-000-000-00-000-00-000	3rd Party CDL Training	1,880	3,000	2,500
110-2720-643018-000-000-00-000-00-000	Equipment Repair Service	4,423	3,000	3,000
110-2720-643025-000-000-00-000-00-000	Pest Control Service	276	2,000	1,500
110-2720-643045-000-505-00-000-00-000	Maintenance Agreement	160,890	165,000	165,000
110-2720-643062-000-000-00-000-00-000	Bus Repair Service	0	10,000	1,000
110-2720-644228-000-xxx-00-000-00-000	Bus Rental	1,202,390	1,212,390	1,387,444

Terrebonne Parish School Board
 General Fund Budget
 Student Transportation-Function 2700
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
110-2720-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	34,729	17,000	17,000
110-2720-658201-000-000-00-000-00-000	Travel-Employee	609	500	500
110-2720-661060-000-000-00-000-00-000	Equipment Repair Parts	0	700	250
110-2720-661062-000-000-00-000-00-000	Custodial Supplies	0	1,000	500
110-2720-661068-000-000-00-000-00-000	Security Supplies	41,941	8,000	12,000
110-2720-661075-000-000-00-000-00-000	Bus Maintenance/Repair Parts	21,661	65,000	65,000
110-2720-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	1,001,353	1,100,000	1,100,000
110-2720-662680-000-000-00-000-00-000	Local Reimb Vehicle Operating Exp	(100,393)	(75,000)	(75,000)
110-2720-662681-000-000-00-000-00-000	St/Fed Reimb Vehicle Operating Exp	(470,305)	(500,000)	(500,000)
110-2720-662682-xxx-000-00-000-00-000	Extra Cur Transp Mileage Rate	0	0	78,600
110-2720-681041-000-000-00-000-00-000	State & Federal Fees	216	725	725
2721 - Vehicle Operation - Regular Transportation				
110-2721-611633-000-000-00-000-00-000	Transportation Driver	498,777	520,092	517,649
110-2721-611635-000-000-00-000-00-000	Regular Education Bus Driver	1,626,543	1,709,572	1,748,925
110-2721-612445-000-000-00-000-00-000	Substitute Regular Driver	179,452	200,000	200,000
110-2721-612901-000-000-00-000-00-000	Forecast Adjustment	0	(66,950)	(58,500)
110-2721-613019-000-000-00-000-00-000	Extra Work-Drivers	88,807	90,000	90,000
110-2721-613021-000-000-00-740-00-000	Summer School Driver	1,453	2,500	2,500
110-2721-621000-000-000-00-000-00-000	Group Insurance Expense	1,086,778	1,191,941	1,247,802
110-2721-622000-000-000-00-xxx-00-000	FICA	6,295	12,412	12,400
110-2721-622500-000-000-00-xxx-00-000	Medicare Part A Expense	31,921	36,574	37,106
110-2721-623101-000-000-00-000-00-000	Teachers Retirement	311	0	0
110-2721-623300-000-000-00-xxx-00-000	LA Sch Employees Rtmt-LSERS	737,769	766,374	712,440
110-2721-626001-000-000-00-xxx-00-000	Workers Comp Insurance	113,085	122,170	125,651
2730 - Special Needs Transportation				
110-2730-622500-000-000-00-000-00-000	Medicare Part A Expense	140	0	0
110-2730-625000-000-000-00-000-00-000	Unemployment Compensation	0	500	500
110-2730-627000-000-000-00-000-00-000	Group Insurance-Retiree	201,310	219,772	220,793
110-2730-628100-000-000-00-000-00-000	Sick Leave Severance Pay	9,695	10,000	10,000
110-2730-633552-000-000-00-000-00-000	Medical Exams	0	1,000	1,000
110-2730-633567-000-000-00-000-00-000	Drug Testing-Bus Drivers	840	2,000	2,000
110-2730-643025-000-000-00-000-00-000	Pest Control Service	0	100	100
110-2730-643045-000-505-00-000-00-000	Maintenance Agreement	32,815	32,731	32,731

Terrebonne Parish School Board
General Fund Budget
Student Transportation-Function 2700
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
110-2730-643062-000-000-00-000-00-000	Bus Repair Service	65	2,000	2,000
110-2730-644228-000-505-00-000-00-000	Bus Rental	116,077	123,012	123,012
110-2730-651353-000-000-00-000-00-000	Payments In Lieu of Transportation	7,128	10,000	10,000
110-2730-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	4,460	4,000	4,000
110-2730-661068-000-000-00-000-00-000	Security Supplies	0	2,000	3,000
110-2730-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	117,693	120,000	120,000
2731 - Vehicle Operation - Special Needs Transportation				
110-2731-611637-000-000-00-000-00-000	Special Education Bus Driver	228,421	247,249	245,506
110-2731-612449-000-000-00-000-00-000	Substitute Special Education Driver	47,221	42,000	45,000
110-2731-613019-000-000-00-000-00-000	Extra Work-Drivers	1,500	1,500	1,500
110-2731-613021-000-000-00-740-00-000	Summer School Driver	2,870	2,030	2,030
110-2731-621000-000-000-00-000-00-000	Group Insurance Expense	117,115	149,456	145,949
110-2731-622000-000-000-00-000-00-000	FICA	1,043	2,604	2,790
110-2731-622500-000-000-00-xxx-00-000	Medicare Part A Expense	3,194	3,749	3,774
110-2731-623101-000-000-00-000-00-000	Teachers Retirement	0	4,726	4,439
110-2731-623300-000-000-00-xxx-00-000	LA Sch Employees Rtmt-LSERS	70,111	77,097	70,112
110-2731-626001-000-000-00-xxx-00-000	Workers Comp Insurance	13,225	14,118	14,438
2732 - Monitoring Services - Special Needs Transportation				
110-2732-613026-000-000-00-000-00-000	Extra Work-Spec Ed Bus Attendant	4,083	4,200	2,000
110-2732-622000-000-000-00-000-00-000	FICA	46	0	0
110-2732-622500-000-000-00-000-00-000	Medicare Part A Expense	53	61	29
110-2732-623101-000-000-00-000-00-000	Teachers Retirement	130	0	0
110-2732-623300-000-000-00-000-00-000	LA Sch Employees Rtmt-LSERS	799	1,386	604
110-2732-626001-000-000-00-000-00-000	Workers Comp Insurance	145	206	66
Total Student Transportation Service		\$8,183,231	\$8,687,199	\$9,071,698

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2015/2016

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 2014/2015	Budget 2015/2016	Increase (Decrease)
Supervisor	1	1	0
Secretary/Clerk	5	5	0
Retirement Specialist	1	1	0
Public Information Officer	0	1	1
Data Processing Manager	1	1	0
Data Processing Programmer	2	2	0
Network System Administrator	1	1	0
Network System Engineer	1	1	0
Technical Support Specialist	3	3	0
Technical Support Assistant	1	1	0
Total Positions	16	17	1

Terrebonne Parish School Board
 General Fund Budget
 Central Services -Function 2800
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2820 - Information Services				
110-2820-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$6,886	\$7,344	\$7,344
110-2820-633915-000-000-00-000-00-000	Public Information Services	6,556	100,000	0
110-2820-661052-000-000-00-000-00-000	Other Materials & Supplies	93	5,000	0
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	5,505	10,000	5,000
110-2820-661510-000-000-00-000-00-000	Supplies-Technology Related	0	500	0
2821 - Supervision - Information Services				
110-2821-611823-000-000-00-000-00-000	Public Information Officer	0	0	51,672
110-2821-621000-000-000-00-000-00-000	Group Insurance Expense	0	0	12,830
110-2821-622500-000-000-00-000-00-000	Medicare Part A Expense	0	0	749
110-2821-623101-000-000-00-000-00-000	Teachers Retirement	0	0	13,590
110-2821-626001-000-000-00-000-00-000	Workers Comp Insurance	0	0	207
110-2821-654035-000-000-00-000-00-000	Advertising Expense	0	0	150,000
110-2821-658201-000-000-00-000-00-000	Travel-Employee	0	0	500
110-2821-661050-000-000-00-000-00-000	General Office Supplies	0	0	500
2830 - Personnel/Human Resource Services				
110-2830-613008-000-000-00-000-00-000	Clerical - Extra Work	1,147	1,500	1,500
110-2830-613079-000-000-00-000-00-000	Extra Work-School Administration	0	0	2,000
110-2830-622500-000-000-00-000-00-000	Medicare Part A Expense	13	22	29
110-2830-623101-000-000-00-000-00-000	Teachers Retirement	312	420	526
110-2830-626001-000-000-00-000-00-000	Workers Comp Insurance	4	6	8
110-2830-627000-000-000-00-000-00-000	Group Insurance-Retiree	86,501	93,107	93,107
110-2830-633552-000-000-00-000-00-000	Medical Exams	15,223	15,000	15,000
110-2830-634022-000-000-00-000-00-000	Criminal History Checks	22,820	20,000	20,000
110-2830-643045-000-000-00-000-00-000	Maintenance Agreement	4,746	4,950	4,950
110-2830-644230-000-000-00-000-00-000	Copy Equipment Rental	2,465	2,400	2,400
110-2830-653032-000-000-00-000-00-000	Cellular Telephone Expense	378	480	480
110-2830-654035-000-000-00-000-00-000	Advertising Expense	21,220	15,000	15,000
110-2830-658201-000-000-00-000-00-000	Travel-Employee	3,811	4,500	4,500
110-2830-661050-000-000-00-000-00-000	General Office Supplies	3,081	3,000	3,000
110-2830-661052-000-000-00-000-00-000	Other Materials & Supplies	1,892	2,000	2,000
110-2830-681038-000-000-00-000-00-000	Certification Fee	0	1,000	1,000

Terrebonne Parish School Board
 General Fund Budget
 Central Services -Function 2800
 Fiscal Year 2015/2016

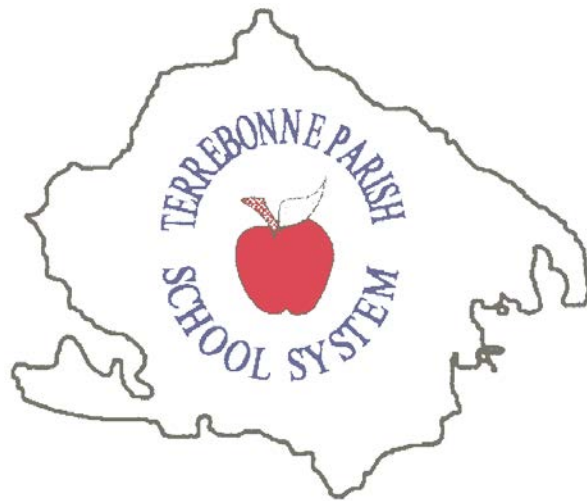
Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2831 - Personnel/Human Resource Director				
110-2831-611117-000-000-00-000-00-000	Supervisor-Personnel	88,228	88,328	87,929
110-2831-621000-000-000-00-000-00-000	Group Insurance Expense	10,183	10,897	10,897
110-2831-622500-000-000-00-000-00-000	Medicare Part A Expense	0	1,274	1,275
110-2831-623101-000-000-00-000-00-000	Teachers Retirement	23,998	24,732	23,125
110-2831-626001-000-000-00-000-00-000	Workers Comp Insurance	351	351	352
2832 - Recruitment and Placement				
110-2832-654035-000-000-00-000-00-000	Advertising Expense	0	0	15,000
110-2832-661050-000-000-00-000-00-000	General Office Supplies	0	0	500
2833 - Personnel/Human Resource Information				
110-2833-611401-000-000-00-000-00-000	Clerical/Secretarial	107,784	108,677	109,808
110-2833-611832-000-000-00-000-00-000	Retirement Specialist	44,691	44,793	44,392
110-2833-621000-000-000-00-000-00-000	Group Insurance Expense	58,419	60,920	60,920
110-2833-622500-000-000-00-000-00-000	Medicare Part A Expense	1,961	2,226	2,236
110-2833-623101-000-000-00-000-00-000	Teachers Retirement	41,473	42,972	40,554
110-2833-626001-000-000-00-000-00-000	Workers Comp Insurance	603	607	617
2834 - Non-Instructional Personnel/Human Resource Training				
110-2834-612431-000-000-00-000-00-000	Substitute Paraprofessional	773	1,000	1,000
110-2834-612433-000-000-00-000-00-000	Substitute Secretary/Clerical	0	100	100
110-2834-615051-000-000-00-000-00-000	Stipend-In-Service Presenter	414	1,000	1,000
110-2834-615052-000-000-00-000-00-000	Stipend-In-Service Participant	3,025	3,500	3,500
110-2834-622000-000-000-00-000-00-000	FICA	230	130	0
110-2834-622500-000-000-00-000-00-000	Medicare Part A Expense	61	81	0
110-2834-623101-000-000-00-000-00-000	Teachers Retirement	0	280	0
110-2834-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	146	1,155	0
110-2834-626001-000-000-00-000-00-000	Workers Comp Insurance	46	185	0
110-2834-653038-000-000-00-000-00-000	Software Access License	0	3,000	3,000
110-2834-661045-000-000-00-000-00-000	Professional Development Supplies	4,966	4,500	4,500
2840 - Administrative Technology Services				
110-2840-653012-000-000-00-000-00-000	Data Communications Lines	0	175	0
110-2840-658201-000-000-00-000-00-000	Travel-Employee	233	500	250

Terrebonne Parish School Board
General Fund Budget
Central Services -Function 2800
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
110-2840-661050-000-000-00-000-00-000	General Office Supplies	726	500	500
110-2840-661510-000-000-00-000-00-000	Supplies-Technology Related	87	500	500
110-2840-681028-000-000-00-000-00-000	Dues and Fees	650	650	650
2841 - Technology Services Supervision & Administration				
110-2841-611123-000-000-00-000-00-000	Data Processing Manager	80,448	80,548	80,151
110-2841-621000-000-000-00-000-00-000	Group Insurance Expense	10,183	10,897	10,897
110-2841-623101-000-000-00-000-00-000	Teachers Retirement	21,882	22,553	21,080
110-2841-626001-000-000-00-000-00-000	Workers Comp Insurance	320	320	321
2843 - Systems Application Development				
110-2843-611813-000-000-00-000-00-000	Data Processing Programmer	88,023	88,222	87,420
110-2843-621000-000-000-00-000-00-000	Group Insurance Expense	17,173	18,374	18,374
110-2843-622500-000-000-00-000-00-000	Medicare Part A Expense	1,229	1,280	1,268
110-2843-623101-000-000-00-000-00-000	Teachers Retirement	23,942	24,702	22,992
110-2843-626001-000-000-00-000-00-000	Workers Comp Insurance	349	349	350
2845 - Network Support				
110-2845-611136-000-000-00-000-00-000	Network System Administrator	59,163	59,259	58,861
110-2845-611401-000-000-00-000-00-000	Clerical/Secretarial	21,858	21,957	21,808
110-2845-611809-000-000-00-000-00-000	Network System Engineer	46,465	46,563	46,165
110-2845-611811-000-000-00-000-00-000	Technical Support Specialist	126,243	127,920	127,436
110-2845-613056-000-000-00-000-00-000	Extra Work-Network System	0	0	1,000
110-2845-621000-000-000-00-000-00-000	Group Insurance Expense	46,443	44,332	44,332
110-2845-622500-000-000-00-000-00-000	Medicare Part A Expense	3,470	3,708	3,702
110-2845-623101-000-000-00-000-00-000	Teachers Retirement	69,014	71,595	67,136
110-2845-626001-000-000-00-000-00-000	Workers Comp Insurance	1,003	1,012	1,021
110-2845-634015-000-000-00-000-00-000	Technical Support Fees	0	5,000	5,000
110-2845-643038-000-000-00-000-00-000	Alarm System Maintenance	80	240	240
110-2845-644230-000-000-00-000-00-000	Copy Equipment Rental	12	100	50
110-2845-653012-000-000-00-000-00-000	Data Communications Lines	0	175	175
110-2845-653032-000-000-00-000-00-000	Cellular Telephone Expense	2,369	2,500	2,500
110-2845-658201-000-000-00-000-00-000	Travel-Employee	3,557	8,000	5,000
110-2845-661050-000-000-00-000-00-000	General Office Supplies	0	500	500
110-2845-661052-000-000-00-000-00-000	Other Materials & Supplies	80	1,200	700

Terrebonne Parish School Board
 General Fund Budget
 Central Services -Function 2800
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2849 - Other Technology Services				
110-2849-613089-000-000-00-000-00-000	Site Network Manager	25,750	21,500	21,500
110-2849-622000-000-000-00-000-00-000	FICA	23	0	0
110-2849-622500-000-000-00-000-00-000	Medicare Part A Expense	328	312	312
110-2849-623101-000-000-00-000-00-000	Teachers Retirement	6,358	6,020	5,655
110-2849-626001-000-000-00-000-00-000	Workers Comp Insurance	103	86	86
Total Central Services		\$1,227,569	\$1,359,486	\$1,477,529



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

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
 Child Nutrition Program-Function 3100
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
3100 - Food Service Operations				
110-3100-622500-000-000-00-000-00-000	Medicare Part A Expense	\$190	\$0	\$0
110-3100-625000-000-000-00-000-00-000	Unemployment Comp	152	1,000	1,000
110-3100-627000-000-000-00-000-00-000	Group Insurance-Retiree	960,981	1,064,848	1,058,875
110-3100-628100-000-000-00-000-00-000	Sick Leave Severance Pay	14,942	15,000	15,000
3120 - Food Service Sites				
110-3120-615101-000-000-00-000-00-000	Performance Pay	16,907	10,685	10,000
110-3120-622000-000-000-00-000-00-000	FICA	135	36	124
110-3120-622500-000-000-00-000-00-000	Medicare Part A Expense	237	152	145
3121 - Office of the Site Manager				
110-3121-615101-000-000-00-000-00-000	Performance Pay Stipend	3,000	1,800	2,000
110-3121-622500-000-000-00-000-00-000	Medicare Part A Expense	44	26	29
3122 - Office of the Assistant Site Manager				
110-3122-615101-000-000-00-000-00-000	Performance Pay Stipend	3,592	1,119	2,000
110-3122-622500-000-000-00-000-00-000	Medicare Part A Expense	52	17	29
Total Child Nutrition Program		\$1,000,232	\$1,094,683	\$1,089,202

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2015/2016

Debt Service and Other Uses of Funds

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

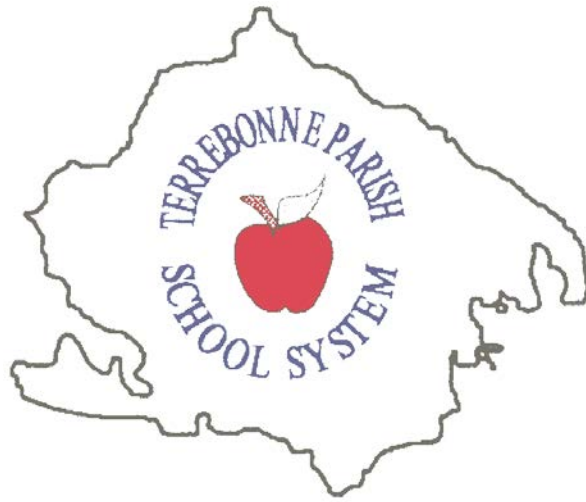
Debt Service – Activities related to servicing the debt of the LEA, including payments of both principal and interest. Normally, only long-term debt service (obligations exceeding one year) is recorded here.

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

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

Terrebonne Parish School Board
General Fund Budget
Debt Service and Other Uses of Funds - Function 5000
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
5100- Debt Service				
110-5100-683142-000-515-00-000-00-000	Loan Payment Principal	\$74,925	\$74,925	\$37,462
5200 - Fund Transfers				
110-5200-693201-000-000-00-000-00-000	Salary & Benefit Transfer	475,027	435,565	454,861
110-5200-693215-000-000-00-000-00-000	Interest Income Transfer	2,852	2,213	2,256
110-5200-693218-000-000-00-000-00-000	Grandparent Program Transfer	9,351	10,000	10,000
110-5200-693225-000-000-00-000-00-000	Textbook Transfer	0	2,500,000	2,500,000
110-5200-693232-000-000-00-000-00-000	Building Fund Transfer	2,020,000	0	0
110-5200-693235-000-000-00-000-00-000	Loss Fund Transfer	4,000,000	2,300,000	2,000,000
110-5200-693238-000-000-00-000-00-000	Group Insurance Fund Transfer	3,000,000	0	0
110-5200-693242-000-000-00-000-00-000	Support Transfer	750,000	0	15,837
110-5200-693242-000-030-00-000-00-000	Support Transfer	1,000,000	0	0
110-5200-693242-000-060-00-000-00-000	Support Transfer	750,000	0	0
110-5200-693242-000-710-00-000-00-000	Support Transfer	55,077	0	0
110-5200-694003-019-000-00-000-00-000	Lease Proceeds Transfer	8,400	8,400	8,400
110-5200-694004-000-000-00-000-00-000	Transfer To LAVCA	109,005	117,324	134,205
110-5200-694005-000-000-00-000-00-000	Transfer To LA Connections	94,988	142,693	180,032
110-5200-694006-000-000-00-000-00-000	Transfer To OJJ	48,372	62,772	70,116
110-5200-694023-000-000-00-000-00-000	Transfer SDE Admin Fee Charter	521	540	773
Total Debt Service & Other Uses of Funds				
		\$12,398,518	\$5,654,432	\$5,413,942



CHILD NUTRITION PROGRAM FUND



**Terrebonne Parish School Board
Child Nutrition Program
Fiscal Year 2015/2016**

	2015-2016 Original Budget
Revenues	
Local Revenues	\$1,389,743
State Revenues	321,761
Federal Revenues	<u>7,438,272</u>
Total Revenues	9,149,776
Expenditures	
Salaries	2,689,612
Employee Benefits	2,045,174
Purchased Services	662,871
Supplies	3,997,972
Property	<u>73,000</u>
Total Expenditures	9,468,629
Other Financing Sources (Uses)	
Other Sources of Funds	482,954
Other Uses of Funds	<u>0</u>
Total Other Sources (Uses)	482,954
Net Change in Fund Balance	164,101
Fund Balance	
Beginning Fund Balance	396,068
Ending Fund Balance	
Nonspendable	<u>\$560,169</u>

**Terrebonne Parish School Board
Child Nutrition Program
Fiscal Year 2015/2016**

	Actual 2013/2014	Revised Budget 2014/2015	Proposed Budget 2015/2016
Revenues			
Local Revenues	\$1,378,813	\$1,407,877	\$1,389,743
State Revenues	321,761	321,761	321,761
Federal Revenues	<u>7,150,048</u>	<u>7,198,504</u>	<u>7,438,272</u>
Total Revenues	8,850,622	8,928,142	9,149,776
Expenditures			
Salaries	2,584,290	2,643,182	2,689,612
Employee Benefits	1,900,804	2,073,804	2,045,174
Purchased Services	556,604	639,120	662,871
Supplies & Food Costs	4,165,958	4,098,089	3,997,972
Property	<u>243,043</u>	<u>172,837</u>	<u>73,000</u>
Total Expenditures	9,450,699	9,627,032	9,468,629
Other Financing Sources (Uses)			
Other Sources of Funds	487,229	447,126	482,954
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	487,229	447,126	482,954
Net Change in Fund Balance	(112,848)	(251,764)	164,101
Fund Balance			
Beginning Fund Balance	760,680	647,832	396,068
Ending Fund Balance			
Nonspendable	<u>\$647,832</u>	<u>\$396,068</u>	<u>\$560,169</u>

Terrebonne Parish School Board
 Child Nutrition Program
 2015/2016 Property Expenditures

DESCRIPTION OF PROPERTY ITEMS	ACCOUNT CODE	BUDGETED AMOUNT
PROPERTY		
1 Walk-in Freezer at Acadian	150-3100-673107-000-000-07-000-00-000	25,000
1 40-Quart Brazier at Broadmoor	150-3100-673107-000-000-07-000-00-000	22,000
1 Reach-in Freezer at Evergreen	150-3100-673107-000-000-07-000-00-000	5,000
1 Walk-in Freezer at Oaklawn Jr. High	150-3100-673107-000-000-07-000-00-000	21,000
TOTAL PROPERTY		\$73,000

Terrebonne Parish School Board
 Child Nutrition Program Budget
 Fiscal Year 2015/2016

Local Revenues

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

	Breakfast	Lunch
Regular	\$1.00	\$1.80 / \$2.05
Reduced	\$0.30	\$0.40
Adult/ At Cost	\$2.15	\$4.25

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 2015/2016 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 2015/2016

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 2014/2015	Budget 2015/2016	Increase (Decrease)
Supervisor	1	1	0
Area Child Nutrition Program Manager	2	2	0
Cafeteria Manager	22	22	0
Asst. Child Nutrition Program Manager	8	8	0
Satellite School Facilitator	11	11	0
Systems Analyst Programmer	1	1	0
Clerical	3	3	0
Child Nutrition Program Technician	102	102	0
Driver/General Maintenance Laborer	2	2	0
Part-Time Satellite Food Truck Driver	1	1	0
Part-Time Cafeteria Worker	52	52	0
Total Positions	205	205	0

Terrebonne Parish School Board
Child Nutrition Program Budget
Fiscal Year 2015/2016

**Child Nutrition Program
Supplemental Federal Grants**

The USDA Team Nutrition Bronze Level Healthier US School Challenge was awarded to 21 schools in Terrebonne Parish. The schools participated in the HealthierUS Schools Challenge by making changes to their schools' nutrition environment; improving the quality of the foods served; providing students with more nutritious, healthy choices; and enhancing their physical activity programs. Because of their efforts these schools received a \$500 award which was used to purchase kitchen supplies and physical education equipment.

The NSLP Equipment Assistance grant was received as part of the 2014 National School Lunch Program Equipment Assistance Grants for School Food Authorities. East Houma and Honduras received \$5,000 each based on the equipment requested through the school food service on-line application system. The funding was approved in accordance with USDA grant requirements, giving priority to applications submitted for sites with higher percentages of free and reduced eligible students and those that did not receive an ARRA Equipment Grant in 2009 or a NSLP Equipment Grant in 2010.

Funding for 2014/2015 fiscal year was received in the amount of \$20,500 which included \$10,500 from the USDA Team Nutrition grant and \$10,000 from the NSLP Equipment Assistance grant.

Due to the uncertainty of funding, no estimate is made for 2015/2016.

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Local Revenues
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
150-0000-515101-000-000-00-000-00-000	Interest Income	\$3,397	\$3,000	\$3,000
150-0000-516100-000-000-00-000-00-000	Lunch - Regular Price	757,157	723,945	730,000
150-0000-516101-000-000-00-000-00-000	Lunch - Reduced Price	60,743	62,812	61,432
150-0000-516102-000-000-00-000-00-000	Lunch - At Cost	20,858	130,685	120,000
150-0000-516103-000-000-00-000-00-000	Adult Lunch Sales	118,517	0	0
150-0000-516104-000-000-00-000-00-000	Breakfast - Regular Price	126,109	135,918	127,650
150-0000-516105-000-000-00-000-00-000	Breakfast - Reduced Price	19,486	21,665	20,481
150-0000-516106-000-000-00-000-00-000	Adult Breakfast Sales	2,250	0	0
150-0000-516107-000-000-00-000-00-000	Breakfast - At Cost	112	1,882	1,900
150-0000-516108-000-000-00-000-00-000	Contract Meal Sales	158,369	225,086	225,000
150-0000-516200-000-000-00-000-00-000	Income From Extra Meals	57,544	48,669	50,000
150-0000-519990-000-000-00-000-00-000	Other Miscellaneous Revenues	52,771	53,935	50,000
150-0000-519997-000-000-00-000-00-000	Rebate	1,500	280	280
Total Local Revenues		\$1,378,813	\$1,407,877	\$1,389,743

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 Federal Revenues
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
150-0000-545150-000-000-00-000	School Food Service	\$6,663,199	\$6,689,037	\$6,885,000
150-0000-545150-000-235-00-000-00-000	School Food Service	6,894	10,500	0
150-0000-545150-000-305-00-000-00-000	School Food Service	0	10,000	0
150-0000-549200-000-000-00-000-00-000	Value of USDA Commodities	479,955	488,967	553,272
	Total Federal Revenues	\$7,150,048	\$7,198,504	\$7,438,272

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 Other Sources of Funds
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
150-0000-552201-000-000-00-000-00-000	Salaries & Benefit Transfer	\$475,027	\$435,563	\$454,861
150-0000-552203-000-000-00-000-00-000	Support Transfer From Fund 110	9,351	9,350	25,837
150-0000-552206-000-000-00-000-00-000	Interest Income Transfer	2,852	2,213	2,256
Total Sources of Funds		\$487,229	\$447,126	\$482,954

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
3100 - Food Service Operations				
150-3100-612437-xxx-000-01-xxx-00-000	Substitute Cafeteria Worker	\$34,061	\$51,650	\$43,400
150-3100-612901-000-000-00-000-00-000	Forecast Adjustment	0	(49,000)	(50,000)
150-3100-613016-000-000-01-000-00-000	Extra Work-Warehouse	33,034	35,000	35,000
150-3100-615052-000-000-01-000-00-000	Stipend-In-service Participant	344	500	500
150-3100-622000-xxx-000-02-xxx-00-000	FICA	2,036	2,878	2,720
150-3100-622500-xxx-000-02-xxx-00-000	Medicare Part A Expense	940	800	1,151
150-3100-623101-xxx-000-02-xxx-00-000	Teachers Retirement	405	80	89
150-3100-623300-xxx-000-02-xxx-00-000	LA Sch Employees Rtmt-LSERS	10,670	3,795	10,861
150-3100-626001-xxx-000-02-xxx-00-000	Workers Comp Insurance	2,298	907	1,770
150-3100-633310-000-000-03-000-00-000	Financial Audit Fees	2,350	2,415	2,415
150-3100-633552-000-000-03-000-00-000	Medical Exams	6,897	8,000	8,000
150-3100-633561-000-000-03-000-00-000	Drug Testing-Other	0	100	100
150-3100-634018-000-000-04-000-00-000	System Software Maintenance	24,375	25,545	25,600
150-3100-642125-000-000-04-000-00-000	Garbage Disposal Service	113,896	117,000	117,000
150-3100-643018-000-000-04-000-00-000	Equipment Repair Service	109,216	150,000	200,000
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	3,958	4,715	4,715
150-3100-643038-000-000-04-000-00-000	Alarm System Maintenance	240	240	240
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	30,231	32,000	32,000
150-3100-643066-000-000-04-000-00-000	Equipment Moving Service	0	12,000	12,000
150-3100-644230-000-000-04-000-00-000	Copy Equipment Rental	458	800	800
150-3100-649100-000-000-04-000-00-000	Pre-Distribution Fee	36,569	40,000	40,000
150-3100-652151-000-000-05-000-00-000	General Liability Insurance	5,495	6,045	5,984
150-3100-652153-000-000-05-000-00-000	Board of Education Insurance	3,297	3,627	3,590
150-3100-652241-000-000-05-000-00-000	Building & Contents Coverage	147,737	156,191	135,918
150-3100-652242-000-000-05-000-00-000	Boiler and Machinery Policy	0	2,046	2,046
150-3100-652243-000-000-05-000-00-000	Flood Insurance Policy	22,423	28,029	19,723
150-3100-652352-000-000-05-000-00-000	Fleet Liability Insurance-Vehicles	5,124	5,637	5,637
150-3100-653001-000-000-05-000-00-000	Postage Expense	290	500	0
150-3100-653032-000-000-05-000-00-000	Cellular Telephone Expense	1,511	1,700	1,700
150-3100-653033-000-000-05-000-00-000	Data Plan	0	0	2,873

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
150-3100-653035-000-000-05-000-00-000	Radio Airtime & Maintenance	2,640	2,880	2,880
150-3100-655001-000-000-05-000-00-000	Forms Printing	6,123	7,000	7,000
150-3100-658201-064-000-05-000-00-000	Travel-Employee	26,766	29,000	29,000
150-3100-661034-xxx-235-06-000-00-000	Physical Education Supplies	0	5,250	0
150-3100-661035-000-000-06-000-00-000	Computer Furniture	2,903	2,781	1,500
150-3100-661045-000-000-06-000-00-000	Professional Develop Supplies	1,020	0	0
150-3100-661050-000-000-06-000-00-000	General Office Supplies	1,312	2,000	2,000
150-3100-661052-000-000-06-000-00-000	Other Materials & Supplies	934	1,000	1,200
150-3100-661060-000-000-06-000-00-000	Equipment Repair Parts	51,024	10,000	10,000
150-3100-661063-000-000-06-000-00-000	Maintenance Supplies	712	700	700
150-3100-661074-000-000-06-000-00-000	Vehicle Maintenance/Repair Parts	11,944	2,000	2,000
150-3100-661077-000-000-06-000-00-000	Kitchen Materials and Supplies	404,343	361,469	410,000
150-3100-661077-xxx-235-06-000-00-000	Kitchen Materials and Supplies	3,184	5,250	0
150-3100-661510-000-000-06-000-00-000	Supplies-Technology Related	57,293	19,283	17,300
150-3100-662625-000-000-06-000-00-000	Gasoline & Diesel Fuel	25,632	25,000	20,000
150-3100-663110-000-000-06-000-00-000	Purchased Food Consumed	1,657,895	1,716,696	1,700,000
150-3100-663115-000-000-06-000-00-000	Purchased Bread Consumed	4,348	4,500	5,000
150-3100-663120-000-000-06-000-00-000	Purchased Juice Consumed	110,310	108,240	125,000
150-3100-663122-000-000-06-000-00-000	Purchased Fruit/Veg Consumed	151,140	150,000	150,000
150-3100-663125-000-000-06-000-00-000	Milk Consumed	1,174,742	1,200,000	1,000,000
150-3100-663210-000-000-06-000-00-000	USDA Commodities	507,222	483,920	553,272
150-3100-673107-000-000-07-000-00-000	Machinery-Equipment	201,645	80,636	73,000
150-3100-673107-011-305-07-000-00-000	Machinery-Equipment	0	5,000	0
150-3100-673107-019-305-07-000-00-000	Machinery-Equipment	0	5,000	0
150-3100-673222-000-000-07-000-00-000	Vehicles	41,398	82,201	0
3110 - Food Service District Office				
150-3110-612205-000-000-01-000-00-000	Part-Time Seasonal Clerical	552	991	1,000
150-3110-613008-000-000-01-000-00-000	Extra Work-Clerical	0	130	100
150-3110-613016-064-000-01-000-00-000	Extra Work-Warehouse	0	160	200
150-3110-622000-000-000-02-000-00-000	FICA	34	47	80
150-3110-622500-000-000-02-000-00-000	Medicare Part A Expense	8	13	19
150-3110-623101-000-000-02-000-00-000	Teachers Retirement	0	37	0

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
150-3110-626001-000-000-02-000-00-000	Workers Comp Insurance	2	8	10
3111 - Office of the District Supervisor				
150-3111-611119-064-000-01-000-00-000	Supervisor of Child Nutrition	80,999	81,099	81,953
150-3111-611401-064-000-01-000-00-000	Clerical/Secretarial	43,197	43,586	43,286
150-3111-611413-064-000-01-000-00-000	Accounting Clerk	13,429	13,855	20,890
150-3111-611813-064-000-01-000-00-000	Data Processing Programmer	49,154	49,253	48,853
150-3111-621000-064-000-02-000-00-000	Group Insurance Expense	42,273	48,565	46,157
150-3111-622500-064-000-02-000-00-000	Medicare Part A Expense	2,528	2,723	2,827
150-3111-623101-064-000-02-000-00-000	Teachers Retirement	50,804	52,582	51,280
150-3111-626001-064-000-02-000-00-000	Workers Comp Insurance	741	745	780
150-3111-658201-000-000-05-000-00-000	Travel-Employee	1,413	400	400
3112 - Office of the Assistant Supervisor				
150-3112-611155-064-000-01-000-00-000	Ambulatory CNP Manager	49,422	47,537	47,238
150-3112-621000-064-000-02-000-00-000	Group Insurance Expense	18,978	20,307	20,307
150-3112-622500-064-000-02-000-00-000	Medicare Part A Expense	629	689	685
150-3112-623101-064-000-02-000-00-000	Teachers Retirement	13,443	13,310	12,424
150-3112-626001-064-000-02-000-00-000	Workers Comp Insurance	1,614	1,552	1,559
150-3112-658201-000-000-05-000-00-000	Travel-Employee	399	250	250
3120 - Food Service Sites				
150-3120-611604-xxx-000-01-xxx-00-000	Cafeteria Worker	1,306,920	1,342,170	1,338,891
150-3120-611605-xxx-000-01-xxx-00-000	Part-Time CNP Worker	278,417	308,587	368,160
150-3120-611629-067-000-01-000-00-000	Part-Time Satellite Driver	6,109	6,143	7,080
150-3120-611631-067-000-01-000-00-000	Driver/General Laborer	37,359	39,930	39,610
150-3120-612455-067-000-01-000-00-000	Substitute Warehouse/Clerk	0	122	150
150-3120-613035-xxx-000-01-xxx-00-000	Extra Work-CNP Workers	413	985	850
150-3120-613036-xxx-000-01-xxx-00-000	CNP Worker Summer Feeding	8,407	11,600	9,600
150-3120-621000-xxx-000-02-xxx-00-000	Group Insurance Expense	778,214	846,144	845,810
150-3120-622000-xxx-000-02-xxx-00-000	FICA	17,640	19,520	23,276
150-3120-622500-xxx-000-02-xxx-00-000	Medicare Part A Expense	20,818	24,548	25,357
150-3120-623101-xxx-000-02-xxx-00-000	Teachers Retirement	330,009	374,328	346,574

ONE CENT SALES TAX FUND



**Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2015/2016**

	2015/2016 Original Budget
Revenues	
Local - Sales Tax	\$26,417,335
- Interest	<u>59,000</u>
Total Revenues	26,476,335
Expenditures	
Compensation & Benefits	17,217,742
Technology	2,803,189
Capital & Construction	19,524
Debt Service	<u>142,000</u>
Total Expenditures	20,182,455
Other Financing Sources (Uses)	
Other Sources of Funds	0
Other Uses of Funds	<u>(3,395,332)</u>
Total Other Sources (Uses)	(3,395,332)
Net Change in Fund Balance	2,898,548
Fund Balance	
Beginning Fund Balance	9,496,274
Ending Fund Balance	
Restricted	
Salaries & Benefits	10,830,711
Technology/Construction	<u>1,564,111</u>
Total Ending Fund Balance	<u>\$12,394,822</u>

**Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2015/2016**

	2015/2016 Original Budget
Revenues	
Local - Sales Tax	\$26,417,335
- Interest	<u>59,000</u>
Total Revenues	26,476,335
Expenditures	
Salaries	13,428,275
Employee Benefits	3,599,132
Purchased Services	2,205,218
Supplies	585,830
Property	222,000
Debt Service and Miscellaneous	<u>142,000</u>
Total Expenditures	20,182,455
Other Financing Sources (Uses)	
Other Sources of Funds	0
Other Uses of Funds	<u>(3,395,332)</u>
Total Other Financing Sources (Uses)	(3,395,332)
Net Change in Fund Balance	2,898,548
Fund Balance	
Beginning	9,496,274
Ending Fund Balance	
Restricted	
Salaries & Benefits	10,830,711
Technology/Construction	<u>1,564,111</u>
Total Ending Fund Balance	<u>\$12,394,822</u>

**Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2015/2016**

	Actual	Revised	Original
	<u>2013/2014</u>	<u>2014/2015</u>	<u>2015/2016</u>
Revenues			
Local - Sales Tax	\$27,066,131	\$26,417,335	\$26,417,335
- Interest	<u>45,801</u>	<u>51,000</u>	<u>59,000</u>
Total Revenues	27,111,932	26,468,335	26,476,335
Expenditures			
Compensation & Benefits	14,830,712	15,896,774	17,217,742
Technology	1,078,736	2,349,777	2,803,189
Capital & Construction	781,064	3,694,612	19,524
Debt Service	<u>142,000</u>	<u>142,000</u>	<u>142,000</u>
Total Expenditures	16,832,512	22,083,163	20,182,455
Other Financing Sources (Uses)			
Other Sources of Funds	1,750,000	1,453,619	0
Other Uses of Funds	<u>(5,384,941)</u>	<u>(7,395,332)</u>	<u>(3,395,332)</u>
Total Other Financing Sources (Uses)	(3,634,941)	(5,941,713)	(3,395,332)
Net Change in Fund Balance	6,644,479	(1,556,541)	2,898,548
Fund Balance			
Beginning	4,408,336	11,052,815	9,496,274
Ending Fund Balance			
Restricted			
Salaries & Benefits	7,982,449	8,063,064	10,830,711
Technology/Construction	3,070,366	1,433,210	1,564,111
Total Ending Fund Balance	<u>\$11,052,815</u>	<u>\$9,496,274</u>	<u>\$12,394,822</u>

Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2015/2016

SUMMARY OF REVENUES AND EXPENDITURES BY TAX ALLOCATION

	83%	17%	Total
	Salaries & Benefits	Technology Construction & Buildings	
	<hr/>	<hr/>	<hr/>
Revenues			
Local -Sales Tax	\$21,926,389	\$4,490,946	\$26,417,335
Interest	<u>59,000</u>	<u>0</u>	<u>59,000</u>
Total Revenues	21,985,389	4,490,946	26,476,335
Expenditures			
Compensation & Benefits	17,217,742	0	17,217,742
Technology	0	2,803,189	2,803,189
Capital and Construction	0	19,524	19,524
Debt Service	<u>0</u>	<u>142,000</u>	<u>142,000</u>
Total Expenditures	17,217,742	2,964,713	20,182,455
Other Financing Sources (Uses)			
Other Sources of Funds	0	0	0
Other Uses of Funds	<u>(2,000,000)</u>	<u>(1,395,332)</u>	<u>(3,395,332)</u>
Total Other Financing Sources (Uses)	(2,000,000)	(1,395,332)	(3,395,332)
Net Change in Fund Balance	2,767,647	130,901	2,898,548
Beginning Fund Balance	8,063,064	1,433,210	9,496,274
Ending Fund Balance, Restricted	<u>\$10,830,711</u>	<u>\$1,564,111</u>	<u>\$12,394,822</u>

Terrebonne Parish School Board
One Cent Sales Tax Fund Budget
Fiscal Year 2015/2016

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 2015/2016

History of the One Cent Sales Tax

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

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

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

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

The following additional recurring salary increases have been implemented:

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

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

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
1100 - Regular Programs				
170-1100-612901-000-000-00-000-00-000	Forecast Adjustment	\$0	(\$54,800)	(\$48,000)
170-1110-612904-000-000-00-000-00-000	One Time Pay Supplement	0	0	1,127,449
170-1105-611205-000-000-00-000-00-000	Kindergarten Teacher	416,335	424,363	412,844
170-1110-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	2,920,958	3,112,680	3,274,393
170-1110-611224-000-000-00-000-00-000	Elementary Computer Lab Teacher	142,867	169,576	169,303
170-1110-611231-015-000-00-000-00-000	Secondary Teacher	0	0	1,216,914
170-1110-611243-000-000-75-000-00-000	Homebound Teacher	0	12,484	13,313
170-1110-611248-000-000-00-000-00-000	Instructional Interventionist	0	0	6,630
170-1110-611252-000-000-00-000-00-000	Focus Teacher	38,063	31,605	31,664
170-1130-611231-000-000-00-000-00-000	Secondary Teacher	1,146,396	1,204,198	0
170-1130-611234-000-000-00-000-00-000	Secondary Computer Lab Teacher	33,015	32,337	32,261
170-1130-611243-000-000-75-000-00-000	Homebound Teacher	0	7,330	6,530
170-1130-611501-000-000-00-000-00-000	Paraprofessional	16,288	16,518	16,518
170-11xx-614001-000-000-00-000-00-000	Sabbatical Leave	1,609	1,927	0
170-11xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	63,010	72,078	74,437
170-11xx-623101-000-000-xx-000-00-000	Teachers Retirement	1,250,162	1,399,119	1,357,588
170-11xx-623300-000-000-xx-000-00-000	LA Sch Employees Rtmt-LSERS	1,889	0	0
170-11xx-623903-000-000-xx-000-00-000	Optional Retirement Expense	3,296	5,314	5,195
170-11xx-623905-000-000-xx-000-00-000	LA State Employees Rtmt-LASERS	738	0	0
170-11xx-626001-000-000-xx-000-00-000	Workers Comp Insurance	18,873	20,312	20,720
1200 - Special Education				
170-1210-612901-000-000-00-000-00-000	Forecast Adjustment	0	(25,000)	(22,000)
170-1211-611241-000-000-00-000-00-000	Special Education Teacher	275,340	304,834	316,278
170-1211-611241-012-000-00-000-00-000	Special Education Teacher	13,024	6,629	6,630
170-1211-611241-048-000-00-000-00-000	Special Education Teacher	0	6,777	6,777
170-1211-611243-xxx-000-75-000-00-000	Homebound Teacher	20,452	0	0
170-1211-611501-000-000-00-000-00-000	Paraprofessional	350,058	375,616	373,950
170-1211-611501-012-000-00-000-00-000	Paraprofessional	8,144	8,259	8,257
170-1211-614001-000-000-00-000-00-000	Sabbatical Leave	0	3,640	0
170-1212-611240-000-000-00-000-00-000	Special Ed Support Teacher	392,633	448,448	466,596
170-1212-611240-012-000-00-000-00-000	Special Ed Support Teacher	0	5,781	5,801

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170-1212-614001-000-000-00-000-00-000	Sabbatical Leave	0	2,672	0
170-1214-611242-000-000-00-000-00-000	Adaptive Physical Education	46,169	39,572	39,641
170-1216-611245-063-000-00-000-00-000	Early Steps Teacher	6,830	6,868	6,866
170-1216-611247-000-000-00-000-00-000	Special Ed Non-Cat Presch Teacher	66,864	104,563	106,038
170-1216-611505-000-000-00-000-00-000	Special Ed Non-Cat Presch Para	25,687	52,096	53,492
170-1220-611281-000-000-00-000-00-000	Gifted Teacher	99,487	116,430	136,275
170-1220-611283-000-000-00-000-00-000	Talented Teacher	7,359	6,631	12,958
170-12xx-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	16,908	21,626	22,108
170-12xx-623101-xxx-000-xx-000-00-000	Teachers Retirement	345,407	413,026	401,201
170-12xx-623300-000-000-00-000-00-000	LA Sch Employees Rtmt-LSERS	0	2,146	0
170-12xx-623905-xxx-000-xx-000-00-000	LA State Employees Rtmt-LASERS	941	0	2,165
170-12xx-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	5,252	6,032	6,159
1300 - Career & Technical Education Programs				
170-1340-611235-000-000-00-000-00-000	Family & Consumer Science	40,413	50,368	50,508
170-1350-611236-000-000-00-000-00-000	Trade & Industry Teacher	3,463	0	0
170-1360-611237-000-000-00-000-00-000	Business & Administration	95,035	112,820	114,688
170-1370-611239-000-000-00-000-00-000	Health Science Teacher	12,470	12,883	12,896
170-1390-611238-000-000-00-000-00-000	Other Career & Technical Teacher	99,119	111,793	111,985
170-1390-611501-000-000-00-000-00-000	Paraprofessional	12,354	8,260	8,257
170-13xx-622500-000-000-00-000-00-000	Medicare Part A Expense	3,291	4,099	4,130
170-13xx-623101-000-000-00-000-00-000	Teachers Retirement	66,084	77,727	73,579
170-13xx-623300-000-000-00-000-00-000	LA Sch Employees Rtmt-LSERS	2,168	4,447	2,027
170-13xx-623903-000-000-00-000-00-000	Optional Retirement Expense	0	1,619	1,636
170-1370-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	1,235	0	2,251
170-13xx-626001-000-000-00-000-00-000	Workers Comp Insurance	1,053	1,184	1,194
1400 - Other Instructional Programs				
170-1410-611266-000-000-00-000-00-000	Secondary Instr/Vocal Teacher	68,924	78,479	63,167
170-1410-611267-000-000-00-000-00-000	Elementary Instr Music Teacher	67,344	75,067	69,242
170-1480-611262-000-000-00-000-00-000	Alternative Program Teacher	0	64,406	76,326
170-1480-611262-012-000-00-000-00-000	Alternative Program Teacher	31,862	0	0
170-1480-611262-048-000-00-000-00-000	Alternative Program Teacher	13,272	0	0

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170-1480-611264-000-000-00-000-00-000	In-School Intervention Teacher	32,396	50,382	50,959
170-1480-611501-000-000-00-000-00-000	Paraprofessional	4,122	8,066	8,223
170-1490-611272-000-000-00-000-00-000	JAG Teacher	19,655	13,153	13,179
170-14xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	3,188	4,103	3,980
170-14xx-623101-xxx-000-00-000-00-000	Teachers Retirement	61,203	81,075	73,929
170-14xx-626001-xxx-000-00-000-00-000	Workers Comp Insurance	950	1,192	1,125
1500 - Special Programs				
170-1510-611205-000-000-00-000-00-000	Kindergarten Teacher	17,210	0	0
170-1510-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	70,091	101,738	102,450
170-1510-611248-000-000-00-000-00-000	Instructional Interventionist	68,534	71,404	72,189
170-1510-611251-000-000-00-000-00-000	Title I Teacher	6,235	6,563	6,565
170-1510-611252-000-000-00-000-00-000	Focus Teacher	5,712	0	0
170-1510-611501-000-000-00-000-00-000	Paraprofessional	91,954	77,571	81,747
170-1520-611255-000-000-00-000-00-000	LEP Teacher	13,194	13,003	19,174
170-1520-611257-000-000-00-000-00-000	LEP Interpreter	0	6,534	6,560
170-1520-611501-000-000-00-000-00-000	Paraprofessional	8,257	7,271	8,169
170-1530-611271-000-000-00-000-00-000	Pre Kindergarten Teacher	338,598	323,493	324,344
170-1530-611501-000-000-00-000-00-000	Paraprofessional	218,241	209,679	209,814
170-15xx-622500-000-000-00-000-00-000	Medicare Part A Expense	10,327	11,502	11,691
170-15xx-623101-000-000-00-000-00-000	Teachers Retirement	220,869	225,474	215,940
170-15xx-623300-000-000-00-000-00-000	LA Sch Employees Rtmt-LSERS	1,334	1,515	0
170-15xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	2,239	1,653	3,698
170-15xx-626001-000-000-00-000-00-000	Workers Comp Insurance	3,355	3,272	3,325
1600 - Adult Education & Literacy Programs				
170-1600-611284-000-000-00-000-00-000	Adult Education Teacher	13,029	20,696	21,353
170-1600-611501-000-000-00-000-00-000	Paraprofessional	15,018	16,432	16,449
170-1600-622500-000-000-00-000-00-000	Medicare Part A	370	538	548
170-1600-623101-000-000-00-000-00-000	Teachers Retirement	7,629	10,396	9,942
170-1600-626001-000-000-00-000-00-000	Workers Comp Insurance	112	149	151

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2100 - Support Services				
170-2111-611401-000-000-00-000-00-000	Clerical/Secretarial	8,966	8,965	8,963
170-2120-614001-000-000-00-000-00-000	Sabbatical Leave	0	4,300	0
170-2122-611305-000-000-00-000-00-000	Guidance Counselor	227,820	244,263	245,927
170-2122-611409-000-000-00-000-00-000	Guidance Secretary	24,222	25,432	25,442
170-2131-611144-000-000-00-000-00-000	Coordinator-Nurse	6,948	6,949	6,950
170-2134-611601-000-000-00-000-00-000	Nursing Assistant	8,181	8,163	16,421
170-2134-611841-000-000-00-000-00-000	Health Nurse	49,981	57,465	63,423
170-2140-611401-000-000-00-000-00-000	Clerical/Secretarial	8,698	8,808	8,807
170-2140-611425-000-000-00-000-00-000	Microfilm Clerk	4,284	4,405	4,403
170-2142-611325-000-000-00-000-00-000	Psychologist	72,554	62,344	66,895
170-2144-611333-000-000-00-000-00-000	Autism Specialist	13,842	8,835	6,888
170-2145-611331-000-000-00-000-00-000	Educational Diagnostician	61,375	65,932	68,482
170-2145-611339-000-000-00-000-00-000	Coordinator-Pupil Appraisal	7,294	7,299	7,124
170-2149-611323-000-000-00-000-00-000	Social Worker	47,396	40,847	40,916
170-2149-611323-012-000-00-000-00-000	Social Worker	0	5,914	5,937
170-2152-611301-000-000-00-000-00-000	Speech Therapist/Pathologist	92,393	89,897	88,359
170-2152-611303-000-000-00-000-00-000	Speech Therapist Assistant	56,429	69,128	69,707
170-2152-611329-000-000-00-000-00-000	Qualified Examiner/Speech Path	26,380	26,495	26,579
170-2153-611337-000-000-00-000-00-000	Audiologist	6,884	6,886	6,930
170-2154-611903-000-000-00-000-00-000	Special Education Interpreter	11,205	12,834	12,467
170-2161-611321-000-000-00-000-00-000	Occupational Therapist	13,665	13,416	13,454
170-2170-611335-000-000-00-000-00-000	Assistive Technologist	6,632	6,631	6,630
170-2180-611371-000-000-00-000-00-000	Project Itinerant Liaison	3,240	6,911	6,886
170-2180-611507-000-000-00-000-00-000	Homeless Advocate	2,386	0	0
170-2180-611509-000-000-00-000-00-000	Migrant Advocate	4,118	4,130	4,130
170-2180-611511-000-000-00-000-00-000	Parent Involvement Facilitator	4,130	4,130	0
170-2180-611513-000-000-00-000-00-000	Migrant Recruiter	0	0	4,139
170-2190-611355-000-000-00-000-00-000	Instr Technology Specialist	7,295	11,353	7,037
170-21xx-622500-000-000-00-000-00-000	Medicare Part A Expense	9,829	11,582	11,831
170-21xx-623101-000-000-00-000-00-000	Teachers Retirement	194,926	223,629	214,641
170-21xx-623300-000-000-00-000-00-000	LA Sch Employees Rtmt-LSERS	0	2,491	0
170-21xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	2,171	0	2,517

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170-21xx-626001-000-000-00-000-00-000	Workers Comp Insurance	3,105	3,263	3,294
2200 - Instructional Staff Services				
170-2211-611375-000-000-00-000-00-000	Coordinator-Testing & Accountability	0	7,458	7,329
170-2211-611401-000-000-00-000-00-000	Clerical/Secretarial	8,962	8,965	8,961
170-2212-611363-000-000-00-000-00-000	Coordinator-Special Area	13,944	13,945	14,157
170-2212-611373-000-000-00-000-00-000	Facilitator-Special Area	27,445	31,014	33,525
170-2212-611401-000-000-00-000-00-000	Clerical/Secretarial	10,817	12,981	13,196
170-2214-611129-000-000-00-000-00-000	Turnaround Specialist	0	0	7,372
170-2214-611349-000-000-00-000-00-000	Reading Consultant	6,946	6,420	0
170-2214-611363-000-000-00-000-00-000	Coordinator-Special Area	13,089	11,400	13,888
170-2214-611367-000-000-00-000-00-000	Coordinator-Staff Development	7,375	7,370	7,374
170-2214-611369-000-000-00-000-00-000	Coordinator-Early Childhood	6,904	6,905	6,914
170-2214-611384-000-000-00-000-00-000	School Climate Coach	0	5,873	0
170-2214-611401-000-000-00-000-00-000	Clerical/Secretarial	17,674	17,687	17,693
170-2214-661822-000-000-00-000-00-000	Coordinator-Support Service	6,791	6,791	6,788
170-2216-611363-000-000-00-000-00-000	Coordinator-Special Area	7,589	7,589	7,592
170-2220-611347-000-000-61-000-00-000	Curriculum Specialist	20,351	26,591	27,088
170-2220-611352-000-000-00-000-00-000	Coordinator-STEM	6,731	6,769	6,770
170-2220-611353-000-000-00-000-00-000	Master Teacher	39,783	39,844	40,306
170-2220-611354-000-000-00-000-00-000	Lead Teacher	13,192	19,262	19,331
170-2220-611356-000-000-00-000-00-000	Integration Specialist	27,462	26,249	26,735
170-2220-611357-000-000-00-000-00-000	Instructional Coach	157,540	162,402	165,332
170-2220-611358-000-000-00-000-00-000	Data Specialist	6,575	6,353	0
170-2252-611287-000-000-00-000-00-000	Elementary Librarian	152,385	163,091	163,345
170-2252-611288-000-000-00-000-00-000	Secondary Librarian	46,403	44,530	45,008
170-2259-611423-000-000-00-000-00-000	Media Center Clerk	6,432	4,404	4,405
170-2290-611361-000-000-00-000-00-000	Facilitator-Education Technology	6,769	6,807	6,993
170-2290-611363-000-000-00-000-00-000	Coordinator-504 Coordinator	0	6,949	6,949
170-2290-611364-000-000-00-000-00-000	Grant Specialist	0	6,741	6,716
170-22xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	7,596	9,437	9,429
170-22xx-623101-000-000-xx-000-00-000	Teachers Retirement	150,567	184,410	173,040
170-22xx-623903-000-000-00-000-00-000	Optional Retirement Expense	0	1,619	1,641

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170-22xx-626001-000-000-00-000-00-000	Workers Comp Insurance	2,443	2,668	2,655
2300 - General Administration				
170-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fee	189,666	179,200	179,200
170-2310-633310-000-000-21-000-00-000	Financial Audit Fees	5,395	6,135	6,135
170-2310-634058-000-000-21-000-00-000	Cash Management Fees	4,480	5,000	5,000
170-2312-611429-000-000-00-000-00-000	Receptionist/Switchboard Operator	4,403	4,143	4,310
170-2312-611431-000-000-00-000-00-000	Executive Assistant	6,629	6,629	6,632
170-2321-611421-000-000-00-000-00-000	Executive Secretary	5,119	5,109	5,108
170-2324-611417-000-000-00-000-00-000	Assist Superintendent Secretary	4,473	4,633	4,636
170-23xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	146	201	203
170-23xx-623101-000-000-xx-000-00-000	Teachers Retirement	5,610	5,743	5,440
170-23xx-626001-000-000-xx-000-00-000	Workers Comp Insurance	83	82	83
2400 - School Administration				
170-2410-611141-000-000-00-000-00-000	Principal	246,274	252,022	250,877
170-2410-611141-012-000-00-000-00-000	Principal	7,202	7,206	7,249
170-2410-611405-000-000-00-000-00-000	School Clerical 12 Months	24,130	21,822	21,844
170-2410-611407-000-000-00-000-00-000	School Clerical Non 12 Months	156,166	155,905	158,123
170-2410-611407-012-000-00-000-00-000	School Clerical Non 12 Months	4,276	4,275	4,277
170-2420-611142-000-000-00-000-00-000	Assistant Principal	204,733	216,902	238,578
170-24xx-622500-000-000-00-000-00-000	Medicare Part A Expense	8,349	9,560	9,873
170-24xx-623101-000-000-00-000-00-000	Teachers Retirement	164,820	184,680	179,088
170-24xx-626001-000-000-00-000-00-000	Workers Comp Insurance	2,570	2,645	2,723
2500 - Business Services				
170-2511-611133-000-000-00-000-00-000	Chief Accountant	6,775	7,243	7,244
170-2511-611401-000-000-00-000-00-000	Clerical/Secretarial	4,237	4,623	4,635
170-2514-611411-000-000-00-000-00-000	Payroll Clerk	4,444	4,445	4,444
170-2514-611803-000-000-00-000-00-000	Payroll Manager	6,629	6,629	6,632
170-2514-611805-000-000-00-000-00-000	Accountant	6,715	6,717	6,719
170-2515-611413-000-000-00-000-00-000	Accounting Clerk	8,889	8,889	8,888
170-2515-611805-000-000-00-000-00-000	Accountant	24,336	31,862	31,801

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170-2516-611801-000-000-00-000-00-000	Internal Auditor	7,102	651	0
170-2520-611124-000-000-00-000-00-000	Purchasing Agent	7,086	7,247	7,242
170-2520-611413-000-000-00-000-00-000	Accounting Clerk	4,442	4,575	0
170-2520-611433-000-000-00-000-00-000	Inventory Clerk	0	0	4,351
170-2520-611819-000-000-00-000-00-000	Buyer	6,441	6,469	6,500
170-2530-611151-000-000-00-000-00-000	Warehouse Manager	5,099	5,099	5,101
170-2530-611607-000-000-00-000-00-000	Warehousemen/Clerks	8,821	8,831	8,835
170-2530-611631-000-000-00-000-00-000	Driver/General Laborer	7,062	8,737	8,747
170-2540-611401-000-000-00-000-00-000	Clerical/Secretarial	3,923	4,348	4,357
170-2590-611401-000-000-00-000-00-000	Clerical/Secretarial	4,483	4,481	4,482
170-25xx-622500-000-000-00-000-00-000	Medicare Part A Expense	1,284	1,551	1,538
170-25xx-623101-000-000-00-000-00-000	Teachers Retirement	22,037	25,609	23,821
170-25xx-623300-000-000-00-000-00-000	LA Sch Employees Rtmt-LSERS	5,130	7,480	6,850
170-25xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	2,102	2,485	2,499
170-25xx-626001-000-000-00-000-00-000	Workers Comp Insurance	1,077	1,140	1,138
2600 - Operations & Maintenance of Plant Services				
170-2610-611131-000-000-00-000-00-000	Plant Operations Manager	7,245	7,243	7,244
170-2610-611401-000-000-00-000-00-000	Clerical/Secretarial	4,172	4,482	4,482
170-2620-611611-000-000-00-000-00-000	General Maintenance Helper	34,523	36,474	39,283
170-2620-611621-000-000-00-000-00-000	Non 12 Month Custodian	37,373	32,691	32,694
170-2620-611623-000-000-00-000-00-000	Building Manager & Custodian	383,432	425,163	432,102
170-2620-611623-012-000-00-000-00-000	Building Manager & Custodian	4,310	4,309	4,308
170-2620-611701-000-000-00-000-00-000	General Maintenance Leaderman	5,101	5,103	5,100
170-2620-611705-000-000-00-000-00-000	Carpenter	31,841	32,152	32,154
170-2620-611707-000-000-00-000-00-000	Roofer	9,350	9,345	9,348
170-2620-611709-000-000-00-000-00-000	Mason	4,571	4,584	4,588
170-2620-611711-000-000-00-000-00-000	Plumber	4,664	9,236	10,746
170-2620-611713-000-000-00-000-00-000	HVAC Technician	24,024	27,657	29,115
170-2620-611717-000-000-00-000-00-000	Electrician	9,260	9,148	10,553
170-2620-612901-000-000-00-000-00-000	Forecast Adjustment	0	(19,400)	(17,000)
170-2630-611719-000-000-00-000-00-000	Grounds Care Personnel	4,597	4,470	4,633
170-2620-622000-000-000-00-000-00-000	FICA	14	0	0

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 Salaries and Benefits - Project 000
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
170-26xx-622500-000-000-00-000	Medicare Part A Expense	7,599	8,801	9,008
170-26xx-623101-000-000-00-000-00-000	Teachers Retirement	2,952	3,283	4,188
170-26xx-623300-000-000-00-000-00-000	LA Sch Employees Rtmt-LSERS	168,380	196,216	182,807
170-26xx-626001-000-000-00-000-00-000	Workers Comp Insurance	18,297	19,840	20,329
2700 - Student Transportation Services				
170-2710-611401-000-000-00-000-00-000	Clerical/Secretarial	4,395	4,403	4,404
170-2710-611704-000-000-00-000-00-000	Dispatcher-Fleet Operation	4,848	4,848	4,849
170-2710-611721-000-000-00-000-00-000	Coordinator-Fleet Operations	6,927	6,927	6,928
170-2721-611633-000-000-00-000-00-000	Transportation Driver	72,692	75,706	76,057
170-2721-611635-000-000-00-000-00-000	Regular Education Bus Driver	350,923	373,285	388,641
170-2721-612901-000-000-00-000-00-000	Forecast Adjustment	0	(14,800)	(13,000)
170-2731-611637-000-000-00-000-00-000	Special Education Bus Driver	44,196	48,753	48,892
170-2732-611541-000-000-00-000-00-000	Special Education Bus Attendant	60,805	60,583	60,845
170-27xx-622500-000-000-00-000-00-000	Medicare Part A Expense	7,070	8,417	8,475
170-27xx-623101-000-000-00-000-00-000	Teachers Retirement	1,884	4,153	3,901
170-27xx-623300-000-000-00-000-00-000	LA Sch Employees Rtmt-LSERS	173,875	184,769	173,887
170-27xx-626001-000-000-00-000-00-000	Workers Comp Insurance	26,549	27,691	28,472
2800 - Central Services				
170-2821-611823-000-000-00-000-00-000	Public Information Officer	0	0	7,492
170-2833-611401-000-000-00-000-00-000	Clerical/Secretarial	22,059	22,069	22,388
170-2833-611832-000-000-00-000-00-000	Retirement Specialist	6,597	6,595	6,599
170-2843-611813-000-000-00-000-00-000	Data Processing Programmer	13,131	13,132	13,137
170-2845-611136-000-000-00-000-00-000	Network System Administrator	7,243	7,247	7,242
170-2845-611401-000-000-00-000-00-000	Clerical/Secretarial	4,404	4,405	4,404
170-2845-611809-000-000-00-000-00-000	Network System Engineer	6,500	6,502	6,499
170-2845-611811-000-000-00-000-00-000	Technical Support Specialist	18,966	19,029	19,062
170-28xx-622500-000-000-00-000-00-000	Medicare Part A Expense	1,054	1,145	1,259
170-28xx-623101-000-000-00-000-00-000	Teachers Retirement	21,461	22,115	22,833
170-28xx-626001-000-000-00-000-00-000	Workers Comp Insurance	317	317	348

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
3000 - Operation of Non-Instructional Services				
170-3111-611401-000-000-00-000-00-000	Clerical/Secretarial	8,731	8,730	8,729
170-3111-611413-000-000-00-000-00-000	Accounting Clerk	0	0	4,445
170-3111-611813-000-000-00-000-00-000	Data Processing Programmer	6,716	6,717	6,720
170-3112-611155-000-000-00-000-00-000	Ambulatory CNP Manager	8,844	8,845	8,845
170-3120-611604-000-000-00-000-00-000	Cafeteria Worker	395,474	408,708	412,702
170-3120-611631-000-000-00-000-00-000	Driver/General Laborer	8,327	8,766	8,767
170-3121-611156-000-000-00-000-00-000	Cafeteria Manager	92,216	92,964	93,113
170-3122-611157-000-000-00-000-00-000	Assistant Cafeteria Manager	30,170	32,389	32,635
170-3122-611158-000-000-00-000-00-000	Satellite School Facilitator	43,981	43,526	44,633
170-31xx-622500-000-000-00-000-00-000	Medicare Part A Expense	7,476	8,795	8,939
170-31xx-623101-000-000-00-000-00-000	Teachers Retirement	149,640	167,392	158,779
170-31xx-623103-000-000-00-000-00-000	Teachers Retirement-Plan A	2,954	0	2,333
170-31xx-623300-000-000-00-000-00-000	LA Sch Employees Rtmt-LSERS	2,708	4,234	2,648
170-31xx-626001-000-000-00-000-00-000	Workers Comp Insurance	19,159	19,703	19,903
5000 - Debt Service & Other Uses of Funds				
170-5200-693238-000-000-00-000-00-000	Group Insurance Fund Transfer	4,000,000	4,000,000	0
170-5200-693242-000-000-00-000-00-000	Support Transfer	0	2,000,000	2,000,000
Total Salaries & Benefits		\$18,830,712	\$21,896,774	\$19,217,742

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
1100 - Regular Programs				
170-1100-634004-000-030-00-000-00-000	Installation/Support Fees	\$0	\$1,500	\$1,500
170-1100-634018-000-030-00-000-00-000	Equipment Repair Service	9,895	6,500	8,000
170-1100-643047-000-030-00-000-00-000	Hardware Maintenance	0	1,500	2,400
170-1100-653015-000-030-00-000-00-000	Data Circuits	12,920	61,049	61,049
170-1100-653025-000-030-00-000-00-000	Internet Services	66,275	17,324	17,324
170-1100-653038-000-030-00-000-00-000	Software Access Licenses	8,000	800,000	1,452,754
170-1100-661510-000-030-00-000-00-000	Supplies-Technology Related	207,444	539,830	539,830
170-1100-673410-000-030-00-000-00-000	Technology Hardware Equipment	163,211	304,720	127,000
1410 - Co-Curricular Activities				
170-1410-653038-000-030-00-000-00-000	Software Access Licenses	0	8,000	4,500
2111 - Supervision of Attendance/Social Work				
170-2111-661510-000-030-00-000-00-000	Supplies-Technology Related	1,401	0	3,000
2200 - Instructional Staff Services				
170-2200-673410-000-030-00-000-00-000	Technology Hardware Equipment	36,830	0	0
2211 - Regular Education-Elementary/Secondary Programs				
170-2211-653033-000-030-00-000-00-000	Data Plan	0	0	480
170-2211-661510-000-030-00-000-00-000	Supplies-Technology Related	2,995	0	0
2220 - Instruction and Curriculum Development Services				
170-2220-653033-000-030-00-000-00-000	Data Plan	0	0	480
170-2220-661510-000-030-00-000-00-000	Supplies-Technology Related	951	900	0
2231 -Instructional Staff Training-Regular Education				
170-2231-632012-000-030-00-000-00-000	Consultant Services	17,340	12,800	10,000
170-2231-643018-000-030-00-000-00-000	Equipment Repair Service	0	310	0
170-2231-653038-000-030-00-000-00-000	Software Access Licenses	1,000	0	0
170-2231-661510-000-030-00-000-00-000	Supplies-Technology Related	386	23,000	0

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2015/2016

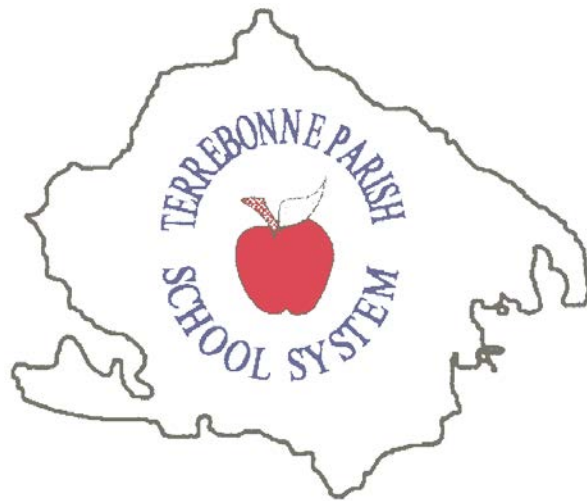
Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2252 - School Library/Media Services				
170-2252-634019-000-030-00-000-00-000	Application Software Maintenance	0	42,000	42,000
2290 - Other Instructional Staff Services				
170-2290-653033-000-030-00-000-00-000	Data Plan	0	0	480
2310 - Board of Education Services				
170-2310-633310-000-030-21-000-00-000	Financial Audit Fees	552	630	600
170-2310-634019-000-030-21-000-00-000	Application Software Maintenance	9,278	9,000	24,290
170-2310-631438-000-030-22-000-00-000	Sales Tax Collection Fees	19,424	18,924	18,924
170-2310-633915-000-030-00-000-00-000	Public Information Services	4,000	0	0
170-2310-653038-000-030-00-000-00-000	Software Access Licenses	58,677	0	0
2321 - Office of Superintendent Services				
170-2321-661510-000-030-00-000-00-000	Supplies-Technology Related	2,192	0	0
2400 - School Administration				
170-2400-634019-000-030-00-000-00-000	Application Software Maintenance	1,395	1,200	1,200
2500 - Business Services				
170-2510-653033-000-030-00-000-00-000	Data Plan	0	0	480
170-25xx-661510-000-030-00-000-00-000	Supplies-Technology Related	4,440	5,000	3,000
2600 - Operations & Maintenance of Plant Services				
170-2610-661510-000-030-00-000-00-000	Supplies-Technology Related	670	0	0
170-2620-643048-000-030-00-000-00-000	Network Wiring Installation	87,707	100,000	78,000
2700 - Supervision-Student Transportation				
170-2710-661510-000-030-00-000-00-000	Supplies-Technology Related	1,030	0	0
2830 - Personnel/Human Resource Services				
170-2830-653038-000-030-00-000-00-000	Software Access Licenses	6,100	30,000	30,000
170-2830-661510-000-030-00-000-00-000	Supplies-Technology Related	75	0	0

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2840 - Administrative Technology Services				
170-2840-634018-000-030-00-000-00-000	System Software Maintenance	7,416	7,446	7,446
170-2840-634019-000-030-00-000-00-000	Application Software Maintenance	156,193	221,500	171,500
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	29,867	30,000	20,000
2845 - Network Support				
170-2845-643047-000-030-00-000-00-000	Hardware Maintenance	7,207	33,844	53,672
170-2845-653033-000-030-00-000-00-000	Data Plan	0	0	480
170-2845-661510-000-030-00-000-00-000	Supplies-Technology Related	21,040	20,000	20,000
170-2845-673410-000-030-00-000-00-000	Technology Hardware Equipment	125,025	45,000	95,000
	Total Technology Project	\$1,078,736	\$2,349,777	\$2,803,189

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Capital Projects - Project 060
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2310 - Board of Education Services				
170-2310-633310-000-060-21-000-00-000	Financial Audit Fees	\$553	\$630	\$600
170-2310-634138-000-060-22-000-00-000	Sales Tax Collection Fees	19,424	18,924	18,924
170-2310-681028-000-060-00-000-00-000	Dues and Fees	2,625	0	0
4100 - Land Acquisition				
170-4100-671020-034-060-00-000-00-000	Land Acquisition	0	1,408,701	0
4300 - Architecture & Engineering Services				
170-4300-633435-001-060-00-000-00-000	Architect Fees	920	0	0
170-4300-633435-006-060-00-000-00-000	Architect Fees	0	30,000	0
170-4300-633435-007-060-00-000-00-000	Architect Fees	9,316	10,000	0
170-4300-633435-008-060-00-000-00-000	Architect Fees	9,316	10,000	0
170-4300-633435-009-060-00-000-00-000	Architect Fees	49,785	10,000	0
170-4300-633435-019-060-00-000-00-000	Architect Fees	17,229	0	0
170-4300-633435-027-060-00-000-00-000	Architect Fees	38,699	10,000	0
170-4300-633435-039-060-00-000-00-000	Architect Fees	9,316	10,000	0
170-4300-633435-039-060-00-971-00-000	Architect Fees	37,916	18,000	0
4600 - Building Improvement				
170-4600-645140-009-060-00-000-00-000	Building Improvements	62,165	403,503	0
170-4600-645145-001-060-00-000-00-000	Roof Replacement	0	425,000	0
170-4600-645145-006-060-00-000-00-000	Roof Replacement	0	150,000	0
170-4600-645145-039-060-00-971-00-000	Roof Replacement	294,438	399,646	0
170-4600-645150-007-060-00-000-00-000	HVAC System	3,133	137,550	0
170-4600-645150-008-060-00-000-00-000	HVAC System	3,133	137,550	0
170-4600-645150-019-060-00-000-00-000	HVAC System	154,600	0	0
170-4600-645150-027-060-00-000-00-000	HVAC System	65,363	362,558	0
170-4600-645150-039-060-00-000-00-000	HVAC System	3,133	152,550	0
5100 - Debt Service				
170-5100-683222-000-060-00-000-00-000	Interest Expense on Debt	142,000	142,000	142,000



1/2 CENT SALES TAX FUND



**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2015/2016**

	2015/2016 Original Budget
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Revenues	
Local - Sales Tax	\$13,208,668
- Interest	<u>15,000</u>
Total Revenues	13,223,668
 Expenditures	
Instructional	6,447,509
Instructional Support Services	2,799,651
Operation of Non-Instructional Services	<u>402,249</u>
Total Expenditures	9,649,409
 Other Financing Sources (Uses)	
Other Sources of Funds	0
Other Uses of Funds	<u>0</u>
Total Other Sources (Uses)	0
 Net Change in Fund Balance	 3,574,259
 Fund Balance	
Beginning Fund Balance	3,136,103
 Ending Fund Balance	
Restricted	
Salaries & Benefits	<u>\$6,710,362</u>
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**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2015/2016**

	2015/2016 Original Budget
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Revenues	
Local - Sales Tax	\$13,208,668
- Interest	<u>15,000</u>
Total Revenues	13,223,668
Expenditures	
Salaries	7,381,000
Employee Benefits	2,153,684
Purchased Services	<u>114,725</u>
Total Expenditures	9,649,409
Other Financing Sources (Uses)	
Other Sources of Funds	0
Other Uses of Funds	<u>0</u>
Total Other Financing Sources (Uses)	0
 Net Change in Fund Balance	 3,574,259
Fund Balance	
Beginning Fund Balance	3,136,103
 Ending Fund Balance	
Restricted	
Salaries & Benefits	<u>\$6,710,362</u>

**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2015/2016**

	Actual	Revised	Original
	<u>2013/2014</u>	<u>2014/2015</u>	<u>2015/2016</u>
Revenues			
Local - Sales Tax	\$0	\$3,164,360	\$13,208,668
- Interest	<u>0</u>	<u>0</u>	<u>15,000</u>
Total Revenues	0	3,164,360	13,223,668
Expenditures			
Salaries	0	0	7,381,000
Employee Benefits	0	0	2,153,684
Purchased Services	<u>0</u>	<u>28,257</u>	<u>114,725</u>
Total Expenditures	0	28,257	9,649,409
Other Financing Sources (Uses)			
Other Sources of Funds	0	0	0
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	0	0	0
Net Change in Fund Balance	0	3,136,103	3,574,259
Fund Balance			
Beginning Fund Balance	0	0	3,136,103
Ending Fund Balance			
Restricted			
Salaries & Benefits	<u>\$0</u>	<u>\$3,136,103</u>	<u>\$6,710,362</u>

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Fiscal Year 2015/2016

1/2 Cent Sales Tax Allocation

The 1/2 Cent Sales Tax Fund was created for the 2015/2016 fiscal year pursuant to the authority conferred by School Board Resolution Number 1867; Ordinance Number 1868, which pertain to the proposition for a special election, the special election of Saturday, December 6, 2014, canvassing the returns of said election, and the levy of a 1/2 Cent Sales Tax in Terrebonne Parish effective on April 1, 2015.

The proceeds of the tax are to be dedicated and used for paying salaries and benefits for teachers and other personnel employed by Terrebonne Parish School Board; including, starting the fiscal year beginning July 1, 2015, an initial salary increase of \$4,000 per year for employees whose salary is based on teacher pay scales and an initial salary increase of \$2,000 per year for other full time employees.

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 1/2 Cent Sales Tax for the fiscal year and Interest Income earned on the deposits.

Expenditures

Proposed expenditures consist of Salaries and Benefits.

Fund Balance

The Fund Balance in the 1/2 Cent Sales Tax Fund is to be used for salaries and benefits of employees.

History of the 1/2 Cent Sales Tax

The voters of Terrebonne Parish passed the 1/2 Cent Sales Tax on December 6, 2014. The tax became effective on April 1, 2015.

Salary increases effective July 1, 2015 were as follows:

- Full-time personnel whose pay is based on teacher pay scales
 - \$4,000
- All other full-time personnel
 - \$2,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Revenues
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
180-0000-511314-000-000-00-000-00-000	1/2 Cent Sales Tax-Salary & Benefits	\$0	\$3,164,360	\$13,208,668
180-0000-515101-000-000-00-000-00-000	Interest Income	0	0	15,000
	Total Revenues	\$0	\$3,164,360	\$13,223,668

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
1100 - Regular Programs				
180-1105-611205-000-000-00-000-00-000	Kindergarten Teacher	\$0	\$0	\$264,000
180-1110-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	0	0	2,089,000
180-1110-611224-000-000-00-000-00-000	Elementary Computer Lab Teacher	0	0	104,000
180-1110-611231-015-000-00-000-00-000	Secondary Teacher	0	0	776,000
180-1110-611243-000-000-75-000-00-000	Homebound Teacher	0	0	8,000
180-1110-611248-000-000-00-000-00-000	Instructional Interventionist	0	0	4,000
180-1110-611252-000-000-00-000-00-000	Focus Teacher	0	0	20,000
180-1110-612901-000-000-00-000-00-000	Forecast Adjustment	0	0	(28,800)
180-1130-611234-000-000-00-000-00-000	Secondary Computer Lab Teacher	0	0	20,000
180-1130-611243-000-000-75-000-00-000	Homebound Teacher	0	0	4,000
180-1130-611501-000-000-00-000-00-000	Paraprofessional	0	0	8,000
180-11xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	0	0	47,396
180-11xx-623101-000-000-xx-000-00-000	Teachers Retirement	0	0	863,878
180-11xx-623300-000-000-xx-000-00-000	LA Sch Employees Rtmt-LSERS	0	0	1,206
180-11xx-623903-000-000-xx-000-00-000	Optional Retirement Expense	0	0	3,383
180-11xx-626001-000-000-xx-000-00-000	Workers Comp Insurance	0	0	13,187
1200 - Special Education				
180-1210-612901-000-000-00-000-00-000	Forecast Adjustment	0	0	(13,200)
180-1211-611241-000-000-00-000-00-000	Special Education Teacher	0	0	196,000
180-1211-611241-012-000-00-000-00-000	Special Education Teacher	0	0	4,000
180-1211-611241-048-000-00-000-00-000	Special Education Teacher	0	0	4,000
180-1211-611501-000-000-00-000-00-000	Paraprofessional	0	0	182,000
180-1211-611501-012-000-00-000-00-000	Paraprofessional	0	0	4,000
180-1212-611240-000-000-00-000-00-000	Special Ed Support Teacher	0	0	296,000
180-1212-611240-012-000-00-000-00-000	Special Ed Support Teacher	0	0	4,000
180-1214-611242-000-000-00-000-00-000	Adaptive Physical Education	0	0	24,000
180-1216-611245-063-000-00-000-00-000	Early Steps Teacher	0	0	4,000
180-1216-611247-000-000-00-000-00-000	Special Ed Non-Cat Presch Teacher	0	0	68,000
180-1216-611505-000-000-00-000-00-000	Special Ed Non-Cat Presch Para	0	0	26,000
180-1220-611281-000-000-00-000-00-000	Gifted Teacher	0	0	84,000
180-1220-611283-000-000-00-000-00-000	Talented Teacher	0	0	8,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
180-12xx-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	0	0	12,988
180-12xx-623101-xxx-000-xx-000-00-000	Teachers Retirement	0	0	235,604
180-12xx-623905-xxx-000-xx-000-00-000	LA State Employees Rtmt-LASERS	0	0	1,488
180-12xx-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	0	0	3,615
1300 - Career & Technical Education Programs				
180-1340-611235-000-000-00-000-00-000	Family & Consumer Science	0	0	32,000
180-1360-611237-000-000-00-000-00-000	Business & Administration	0	0	72,000
180-1370-611239-000-000-00-000-00-000	Health Science Teacher	0	0	8,000
180-1390-611238-000-000-00-000-00-000	Other Career & Technical Teacher	0	0	68,000
180-1390-611501-000-000-00-000-00-000	Paraprofessional	0	0	4,000
180-13xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	0	2,556
180-13xx-623101-000-000-00-000-00-000	Teachers Retirement	0	0	45,308
180-13xx-623300-000-000-00-000-00-000	LA Sch Employees Rtmt-LSERS	0	0	1,208
180-13xx-623903-000-000-00-000-00-000	Optional Retirement Expense	0	0	1,128
180-1370-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	0	0	1,488
180-13xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	0	737
1400 - Other Instructional Programs				
180-1410-611266-000-000-00-000-00-000	Secondary-Instr/Vocal Teacher	0	0	40,000
180-1410-611267-000-000-00-000-00-000	Elementary-Instr Music Teacher	0	0	44,000
180-1480-611262-000-000-00-000-00-000	Alternative Program Teacher	0	0	48,000
180-1480-611264-000-000-00-000-00-000	In-School Intervention Teacher	0	0	32,000
180-1480-611501-000-000-00-000-00-000	Paraprofessional	0	0	4,000
180-1490-611272-000-000-00-000-00-000	JAG Teacher	0	0	8,000
180-14xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	0	2,494
180-14xx-623101-000-000-00-000-00-000	Teachers Retirement	0	0	46,292
180-14xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	0	704
1500 - Special Programs				
180-1510-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	0	0	68,000
180-1510-611248-000-000-00-000-00-000	Instructional Interventionist	0	0	44,000
180-1510-611251-000-000-00-000-00-000	Title I Teacher	0	0	4,000

Terrebonne Parish School Board
 1/2 Cent Sales Tax Fund Budget
 Salaries and Benefits
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
180-1510-611501-000-000-00-000-00-000	Paraprofessional	0	0	40,000
180-1520-611255-000-000-00-000-00-000	LEP Teacher	0	0	12,000
180-1520-611257-000-000-00-000-00-000	LEP Interpreter	0	0	4,000
180-1520-611501-000-000-00-000-00-000	Paraprofessional	0	0	4,000
180-1530-611271-000-000-00-000-00-000	Pre Kindergarten Teacher	0	0	204,000
180-1530-611501-000-000-00-000-00-000	Paraprofessional	0	0	102,000
180-15xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	0	6,818
180-15xx-623101-000-000-00-000-00-000	Teachers Retirement	0	0	125,239
180-15xx-623905-000-000-00-000-00-000	LA State Employees Rmt-LASERS	0	0	2,233
180-15xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	0	1,929
1600 - Adult Education & Literacy Programs				
180-1600-611284-000-000-00-000-00-000	Adult Education Teacher	0	0	12,000
180-1600-611501-000-000-00-000-00-000	Paraprofessional	0	0	8,000
180-1600-622500-000-000-00-000-00-000	Medicare Part A	0	0	290
180-1600-623101-000-000-00-000-00-000	Teachers Retirement	0	0	5,260
180-1600-626001-000-000-00-000-00-000	Workers Comp Insurance	0	0	80
2100 - Support Services				
180-2111-611116-000-000-00-000-00-000	Supervisor-Child Welfare	0	0	8,000
180-2111-611401-000-000-00-000-00-000	Clerical/Secretarial	0	0	4,000
180-2122-611305-000-000-00-000-00-000	Guidance Counselor	0	0	148,000
180-2122-611409-000-000-00-000-00-000	Guidance Secretary	0	0	12,000
180-2131-611144-000-000-00-000-00-000	Coordinator-Nurse	0	0	4,000
180-2134-611601-000-000-00-000-00-000	Nursing Assistant	0	0	8,000
180-2134-611841-000-000-00-000-00-000	Health Nurse	0	0	40,000
180-2140-611401-000-000-00-000-00-000	Clerical/Secretarial	0	0	4,000
180-2140-611425-000-000-00-000-00-000	Microfilm Clerk	0	0	2,000
180-2142-611325-000-000-00-000-00-000	Psychologist	0	0	40,000
180-2144-611333-000-000-00-000-00-000	Autism Specialist	0	0	4,000
180-2145-611331-000-000-00-000-00-000	Educational Diagnostician	0	0	40,000
180-2145-611339-000-000-00-000-00-000	Coordinator-Pupil Appraisal	0	0	4,000
180-2149-611323-000-000-00-000-00-000	Social Worker	0	0	24,000

Terrebonne Parish School Board
 1/2 Cent Sales Tax Fund Budget
 Salaries and Benefits
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
180-2149-611323-012-000-00-000-00-000	Social Worker	0	0	4,000
180-2152-611301-000-000-00-000-00-000	Speech Therapist/Pathologist	0	0	56,000
180-2152-611303-000-000-00-000-00-000	Speech Therapist Assistant	0	0	44,000
180-2152-611329-000-000-00-000-00-000	Qualified Examiner/Speech Path	0	0	16,000
180-2153-611337-000-000-00-000-00-000	Audiologist	0	0	4,000
180-2154-611903-000-000-00-000-00-000	Special Education Interpreter	0	0	6,000
180-2161-611321-000-000-00-000-00-000	Occupational Therapist	0	0	8,000
180-2170-611335-000-000-00-000-00-000	Assistive Technologist	0	0	4,000
180-2180-611371-000-000-00-000-00-000	Project Itinerant Liaison	0	0	4,000
180-2180-611509-000-000-00-000-00-000	Migrant Advocate	0	0	2,000
180-2180-611513-000-000-00-000-00-000	Migrant Recruiter	0	0	2,000
180-2190-611355-000-000-00-000-00-000	Instr Technology Specialist	0	0	4,000
180-21xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	0	7,130
180-21xx-623101-000-000-00-000-00-000	Teachers Retirement	0	0	129,341
180-21xx-623905-000-000-00-000-00-000	LA State Employees Rmt-LASERS	0	0	1,487
180-21xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	0	1,982
2200 - Instructional Staff Services				
180-2211-611111-000-000-00-000-00-000	Supervisor-Regular Programs	0	0	8,000
180-2211-611375-000-000-00-000-00-000	Coordinator-Testing & Accountability	0	0	4,000
180-2211-611401-000-000-00-000-00-000	Clerical/Secretarial	0	0	4,000
180-2212-611112-000-000-00-000-00-000	Supervisor-Special Education	0	0	4,000
180-2212-611363-000-000-00-000-00-000	Coordinator-Special Area	0	0	8,000
180-2212-611373-000-000-00-000-00-000	Facilitator-Special Area	0	0	20,000
180-2212-611401-000-000-00-000-00-000	Clerical/Secretarial	0	0	6,000
180-2214-611113-000-000-00-000-00-000	Supervisor-Federal Programs	0	0	4,000
180-2214-611129-000-000-00-000-00-000	Turnaround Specialist	0	0	4,000
180-2214-611363-000-000-00-000-00-000	Coordinator-Special Area	0	0	8,000
180-2214-611367-000-000-00-000-00-000	Coordinator-Staff Development	0	0	4,000
180-2214-611369-000-000-00-000-00-000	Coordinator-Early Childhood	0	0	4,000
180-2214-611401-000-000-00-000-00-000	Clerical/Secretarial	0	0	8,000
180-2214-661822-000-000-00-000-00-000	Coordinator-Support Service	0	0	4,000
180-2216-611363-000-000-00-000-00-000	Coordinator-Special Area	0	0	4,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
180-2220-611347-000-000-61-000-00-000	Curriculum Specialist	0	0	16,000
180-2220-611352-000-000-00-000-00-000	Coordinator-STEM	0	0	4,000
180-2220-611353-000-000-00-000-00-000	Master Teacher	0	0	24,000
180-2220-611354-000-000-00-000-00-000	Lead Teacher	0	0	12,000
180-2220-611356-000-000-00-000-00-000	Integration Specialist	0	0	16,000
180-2220-611357-000-000-00-000-00-000	Instructional Coach	0	0	100,000
180-2252-611287-000-000-00-000-00-000	Elementary Librarian	0	0	100,000
180-2252-611288-000-000-00-000-00-000	Secondary Librarian	0	0	28,000
180-2259-611423-000-000-00-000-00-000	Media Center Clerk	0	0	2,000
180-2290-611361-000-000-65-000-00-000	Facilitator-Education Technology	0	0	4,000
180-2290-611363-000-000-00-000-00-000	Coordinator-504 Coordinator	0	0	4,000
180-2290-611364-000-000-00-000-00-000	Grant Specialist	0	0	4,000
180-22xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	0	0	5,800
180-22xx-623101-000-000-xx-000-00-000	Teachers Retirement	0	0	106,270
180-22xx-623903-000-000-00-000-00-000	Optional Retirement Expense	0	0	1,128
180-22xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	0	1,632
2300 - General Administration				
180-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fees	0	27,957	108,525
180-2310-633310-000-000-21-000-00-000	Financial Audit Fees	0	300	3,700
180-2310-634058-000-000-21-000-00-000	Cash Management Fees	0	0	2,500
180-2312-611429-000-000-00-000-00-000	Receptionist/Switchboard Operator	0	0	2,000
180-2312-611431-000-000-00-000-00-000	Executive Assistant	0	0	4,000
180-2321-611421-000-000-00-000-00-000	Executive Secretary	0	0	2,000
180-2324-611103-000-000-00-000-00-000	Assistant Superintendent	0	0	4,000
180-2324-611417-000-000-00-000-00-000	Assistant Superintendent Secretary	0	0	2,000
180-23xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	0	0	145
180-23xx-623101-000-000-xx-000-00-000	Teachers Retirement	0	0	3,680
180-23xx-626001-000-000-xx-000-00-000	Workers Comp Insurance	0	0	56
2400 - School Administration				
180-2410-611141-000-000-00-000-00-000	Principal	0	0	140,000
180-2410-611141-012-000-00-000-00-000	Principal	0	0	4,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2015/2016

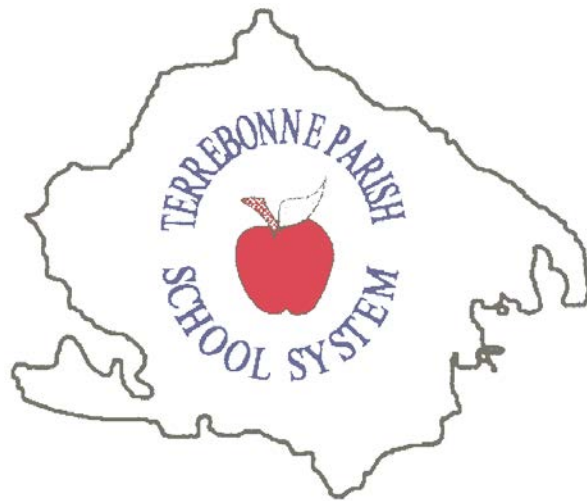
Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
180-2410-611405-000-000-00-000-00-000	School Clerical 12 Months	0	0	10,000
180-2410-611407-000-000-00-000-00-000	School Clerical Non 12 Months	0	0	76,000
180-2410-611407-012-000-00-000-00-000	School Clerical Non 12 Months	0	0	2,000
180-2420-611142-000-000-00-000-00-000	Assistant Principal	0	0	136,000
180-24xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	0	0	5,335
180-24xx-623101-xxx-000-00-000-00-000	Teachers Retirement	0	0	96,758
180-24xx-626001-xxx-000-00-000-00-000	Workers Comp Insurance	0	0	1,472
2500 - Business Services				
180-2511-611105-000-000-00-000-00-000	Chief Financial Officer	0	0	4,000
180-2511-611133-000-000-00-000-00-000	Chief Accountant	0	0	4,000
180-2511-611401-000-000-00-000-00-000	Clerical/Secretarial	0	0	2,000
180-2514-611411-000-000-00-000-00-000	Payroll Clerk	0	0	2,000
180-2514-611803-000-000-00-000-00-000	Payroll Manager	0	0	4,000
180-2514-611805-000-000-00-000-00-000	Accountant	0	0	4,000
180-2515-611413-000-000-00-000-00-000	Accounting Clerk	0	0	4,000
180-2515-611805-000-000-00-000-00-000	Accountant	0	0	20,000
180-2520-611124-000-000-00-000-00-000	Purchasing Agent	0	0	4,000
180-2520-611433-000-000-00-000-00-000	Inventory Clerk	0	0	2,000
180-2520-611819-000-000-00-000-00-000	Buyer	0	0	4,000
180-2530-611151-000-000-00-000-00-000	Warehouse Manager	0	0	2,000
180-2530-611607-000-000-00-000-00-000	Warehousemen/Clerks	0	0	4,000
180-2530-611631-000-000-00-000-00-000	Driver/General Laborer	0	0	4,000
180-2540-611401-000-000-00-000-00-000	Clerical/Secretarial	0	0	2,000
180-2590-611125-000-000-00-000-00-000	Risk Manager	0	0	4,000
180-2590-611401-000-000-00-000-00-000	Clerical/Secretarial	0	0	2,000
180-25xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	0	928
180-25xx-623101-000-000-00-000-00-000	Teachers Retirement	0	0	15,252
180-25xx-623300-000-000-00-000-00-000	LA Sch Employees Rtmt-LSERS	0	0	3,021
180-25xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	0	0	1,487
180-25xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	0	578

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
2600 - Operations & Maintenance of Plant Services				
180-2610-611131-000-000-00-000-00-000	Plant Operations Manager	0	0	4,000
180-2610-611401-000-000-00-000-00-000	Clerical/Secretarial	0	0	2,000
180-2620-611611-000-000-00-000-00-000	General Maintenance Helper	0	0	18,000
180-2620-611621-000-000-00-000-00-000	Custodian Non 12 Months	0	0	16,000
180-2620-611623-000-000-00-000-00-000	Building Manager & Custodian	0	0	202,000
180-2620-611623-012-000-00-000-00-000	Building Manager & Custodian	0	0	2,000
180-2620-611701-000-000-00-000-00-000	General Maintenance Leaderman	0	0	2,000
180-2620-611705-000-000-00-000-00-000	Carpenter	0	0	14,000
180-2620-611707-000-000-00-000-00-000	Roofer	0	0	4,000
180-2620-611709-000-000-00-000-00-000	Mason	0	0	2,000
180-2620-611711-000-000-00-000-00-000	Plumber	0	0	4,000
180-2620-611713-000-000-00-000-00-000	HVAC Technician	0	0	12,000
180-2620-611717-000-000-00-000-00-000	Electrician	0	0	4,000
180-2620-612901-000-000-00-000-00-000	Forecast Adjustment	0	0	(10,200)
180-2630-611719-000-000-00-000-00-000	Grounds Care Personnel	0	0	2,000
180-26xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	0	4,162
180-26xx-623101-000-000-00-000-00-000	Teachers Retirement	0	0	2,105
180-26xx-623300-000-000-00-000-00-000	LA Sch Employees Rtmt-LSERS	0	0	84,265
180-26xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	0	9,364
2700 - Student Transportation Services				
180-2710-611121-000-000-00-000-00-000	Supervisor-Transportation	0	0	4,000
180-2710-611401-000-000-00-000-00-000	Clerical/Secretarial	0	0	2,000
180-2710-611704-000-000-00-000-00-000	Dispatcher Fleet Operation	0	0	2,000
180-2710-611721-000-000-00-000-00-000	Coordinator Fleet Operations	0	0	2,000
180-2720-612901-000-000-00-000-00-000	Forecast Adjustment	0	0	(7,800)
180-2721-611633-000-000-00-000-00-000	Transportation Driver	0	0	40,000
180-2721-611635-000-000-00-000-00-000	Regular Education Bus Driver	0	0	254,000
180-2731-611637-000-000-00-000-00-000	Special Education Bus Driver	0	0	32,000
180-2732-611541-000-000-00-000-00-000	Special Education Bus Attendant	0	0	32,000
180-27xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	0	5,272
180-27xx-623101-000-000-00-000-00-000	Teachers Retirement	0	0	1,578

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
180-27xx-623300-000-000-00-000	LA Sch Employees Rtmt-LSERS	0	0	109,195
180-27xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	0	17,654
2800 - Central Services				
180-2821-611823-000-000-00-000-00-000	Public Information Officer	0	0	4,000
180-2831-611117-000-000-00-000-00-000	Supervisor-Personnel	0	0	4,000
180-2841-611123-000-000-00-000-00-000	Data Processing Manager	0	0	4,000
180-2833-611401-000-000-00-000-00-000	Clerical/Secretarial	0	0	10,000
180-2833-611832-000-000-00-000-00-000	Retirement Specialist	0	0	4,000
180-2843-611813-000-000-00-000-00-000	Data Processing Programmer	0	0	8,000
180-2845-611136-000-000-00-000-00-000	Network System Administrator	0	0	4,000
180-2845-611401-000-000-00-000-00-000	Clerical/Secretarial	0	0	2,000
180-2845-611809-000-000-00-000-00-000	Network System Engineer	0	0	4,000
180-2845-611811-000-000-00-000-00-000	Technical Support Specialist	0	0	12,000
180-28xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	0	761
180-28xx-623101-000-000-00-000-00-000	Teachers Retirement	0	0	14,861
180-28xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	0	227
3000 - Operation of Non-Instructional Services				
180-3111-611119-000-000-00-000-00-000	Supervisor-Child Nutrition	0	0	4,000
180-3111-611401-000-000-00-000-00-000	Clerical/Secretarial	0	0	4,000
180-3111-611413-000-000-00-000-00-000	Accounting Clerk	0	0	2,000
180-3111-611813-000-000-00-000-00-000	Data Processing Programmer	0	0	4,000
180-3112-611155-000-000-00-000-00-000	Ambulatory CNP Manager	0	0	4,000
180-3120-611604-000-000-00-000-00-000	Cafeteria Worker	0	0	204,000
180-3120-611631-000-000-00-000-00-000	Driver/General Laborer	0	0	4,000
180-3121-611156-000-000-00-000-00-000	Cafeteria Manager	0	0	44,000
180-3122-611157-000-000-00-000-00-000	Assistant Cafeteria Manager	0	0	16,000
180-3122-611158-000-000-00-000-00-000	Satellite School Facilitator	0	0	22,000
180-31xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	0	4,440
180-31xx-623101-000-000-00-000-00-000	Teachers Retirement	0	0	78,899
180-31xx-623103-000-000-00-000-00-000	Teachers Retirement-Plan A	0	0	1,152
180-31xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	0	9,758
	Total Salaries & Benefits	\$0	\$28,257	\$9,649,409



3/4 CENT SALES TAX FUND



**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2015/2016**

	2015/2016 Original Budget
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Revenues	
Local - Sales Tax	\$19,078,854
- Interest	<u>45,000</u>
Total Revenues	19,123,854
 Expenditures	
Instruction	2,178,825
Support Services	<u>181,530</u>
Total Expenditures	2,360,355
 Other Financing Sources (Uses)	
Other Sources of Funds	0
Other Uses of Funds	<u>(16,251,119)</u>
Total Other Sources (Uses)	(16,251,119)
 Net Change in Fund Balance	 512,380
 Fund Balance	
Beginning	3,092,337
Ending Fund Balance	
Restricted	
Instructional Programs	3,467,028
Committed	
Band Uniforms	<u>137,689</u>
Total Ending Fund Balance	<u>\$3,604,717</u>
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**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2015/2016**

	2015/2016 Original Budget
Revenues	
Local - Sales Tax	\$19,078,854
- Interest	<u>45,000</u>
Total Revenues	19,123,854
Expenditures	
Purchased Services	270,680
Supplies	2,081,675
Debt Service & Miscellaneous	<u>8,000</u>
Total Expenditures	2,360,355
Other Financing Sources (Uses)	
Other Sources of Funds	0
Other Uses of Funds	<u>(16,251,119)</u>
Total Other Sources (Uses)	(16,251,119)
Net Change in Fund Balance	512,380
Fund Balance	
Beginning	3,092,337
Ending Fund Balance	
Restricted	
Instructional Programs	3,467,028
Committed	
Band Uniforms	<u>137,689</u>
Total Ending Fund Balance	<u>\$3,604,717</u>

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2015/2016**

	Actual 2013/2014	Revised Budget 2014/2015	Proposed Budget 2015/2016
Revenues			
Local - Sales Tax	\$20,299,598	\$19,078,854	\$19,078,854
- Interest	52,524	48,000	45,000
- Contributions & Donations	<u>11,000</u>	<u>0</u>	<u>0</u>
TOTAL	20,363,122	19,126,854	19,123,854
Expenditures			
Instruction	4,233,362	4,093,262	2,178,825
General Administration	<u>183,752</u>	<u>182,330</u>	<u>181,530</u>
TOTAL	4,417,114	4,275,592	2,360,355
Other Financing Sources (Uses)			
Other Sources of Funds	0	0	0
Other Uses of Funds	<u>(17,769,667)</u>	<u>(15,254,719)</u>	<u>(16,251,119)</u>
Total Other Sources (Uses)	<u>(17,769,667)</u>	<u>(15,254,719)</u>	<u>(16,251,119)</u>
Net Change in Fund Balance	(1,823,659)	(403,457)	512,380
Fund Balance			
Beginning	5,319,453	3,495,794	3,092,337
Ending Fund Balance			
Restricted			
Instructional Programs	3,154,562	2,751,105	3,467,028
Committed			
Band Uniforms	<u>341,232</u>	<u>341,232</u>	<u>137,689</u>
Total Ending Fund Balance	<u>\$3,495,794</u>	<u>\$3,092,337</u>	<u>\$3,604,717</u>

TERREBONNE PARISH SCHOOL BOARD
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2015/2016

	50% Salaries & Benefits	30% Plant Operation & Maintenance	20% Instructional	Total
Revenues				
Local - Sales Tax	\$9,539,427	\$5,723,656	\$3,815,771	\$19,078,854
- Interest	45,000	0	0	45,000
Total Revenues	<u>9,584,427</u>	<u>5,723,656</u>	<u>3,815,771</u>	<u>19,123,854</u>
Expenditures				
Instructional Expenditures	0	0	2,178,825	2,178,825
General Administration	90,765	54,459	36,306	181,530
Total	<u>90,765</u>	<u>54,459</u>	<u>2,215,131</u>	<u>2,360,355</u>
Other Sources (Uses) of Funds				
Other Financing Uses				
Salaries & Benefits Transfer	(9,448,662)	0	0	(9,448,662)
Interest Transfer	(45,000)	0	0	(45,000)
Plant Operation & Maintenance Transfer	0	(5,669,197)	0	(5,669,197)
Instructional Support Transfer	0	0	(1,088,260)	(1,088,260)
Total Other Sources (Uses) of Funds	<u>(9,493,662)</u>	<u>(5,669,197)</u>	<u>(1,088,260)</u>	<u>(16,251,119)</u>
Net Change in Fund Balance	0	0	512,380	512,380
Fund Balance				
Beginning	0	0	3,092,337	3,092,337
Ending				
Restricted for Instructional Programs	0	0	3,467,028	3,467,028
Committed for Band Uniforms	0	0	137,689	137,689
Ending Fund Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$3,604,717</u></u>	<u><u>\$3,604,717</u></u>

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Fiscal Year 2015/2016

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 2015/2016

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 and Talented 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 2015/2016

Fund Balance

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

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

History of the 3/4 Cent Sales Tax

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

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

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

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

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

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

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 Revenues
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
190-0000-511312-000-000-00-000-00-000	3/4 Cent Sales Tax	\$20,299,598	\$19,078,854	\$19,078,854
190-0000-515100-000-000-00-000-00-000	Earnings On Investment	23,298	21,000	23,000
190-0000-515101-000-000-00-000-00-000	Interest Income	37,373	27,000	22,000
190-0000-515320-000-000-00-000-00-000	Unrealized Gain/Loss on Invest	(8,147)	0	0
190-0000-519200-000-000-00-000-00-000	Contributions and Donations	11,000	0	0
Total Revenues		\$20,363,122	\$19,126,854	\$19,123,854

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 Current Year - Project 000
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
1100 - Regular Programs				
190-1100-643018-000-000-00-000-00-000	Equipment Repair Service	\$0	\$2,000	\$2,000
190-1100-653038-000-000-00-000-00-000	Software Access License	106	0	0
190-1100-655022-000-000-00-000-00-000	Printed Report Cards	5,991	7,000	7,000
190-1100-656005-000-000-00-000-00-000	Test/Evaluation Fee	9,528	10,000	15,000
190-1100-656009-000-000-00-000-00-000	Tuition Expense-Student	0	20,100	20,100
190-1100-661005-000-000-00-000-00-000	Instructional Materials	58,094	75,000	75,000
190-1100-661005-000-000-00-150-00-000	Instructional Materials - Reading	46,035	50,000	50,000
190-1100-661005-000-000-00-190-00-000	Instructional Materials - Social Stud	12,166	20,000	20,000
190-1100-661005-000-000-00-220-00-000	Instructional Materials - Math	94,045	75,000	50,000
190-1100-661005-000-000-00-260-00-000	Instructional Materials - Science	12,380	30,000	30,000
190-1100-661005-000-000-00-468-00-000	Instructional Materials - Other	18,026	20,000	20,000
190-1100-661005-000-000-69-000-00-000	Instructional Materials - 504	4,426	10,000	10,000
190-1100-661005-000-000-75-000-00-000	Instructional Materials - Homebound	82	500	500
190-1100-661008-000-000-00-000-00-000	Instructional Materials-Unallocated	216,033	200,000	200,000
190-1100-661035-000-000-00-000-00-000	Computer Furniture	9,999	10,000	10,000
190-1100-661037-000-000-00-000-00-000	Classroom Furniture/Fixtures	42,139	100,000	100,000
190-1100-661037-005-000-00-930-00-000	Classroom Furniture/Fixtures	26,111	6,500	0
190-1100-661037-044-000-00-930-00-000	Classroom Furniture/Fixtures	0	25,500	0
190-1100-661040-000-000-00-000-00-000	Testing Materials	700	50,000	50,000
190-1100-681028-000-000-00-000-00-000	Dues and Fees	40,039	0	0
1105 - Kindergarten				
190-1105-661005-000-000-00-000-00-000	Instructional Materials	835	5,000	1,000
190-1105-661040-000-000-00-000-00-000	Testing Materials	0	1,000	0
190-1105-661041-000-000-00-000-00-000	Assessment Materials/Supplies	0	100	0
1220 - Gifted and Talented				
190-1220-661005-000-000-00-000-00-000	Instructional Materials	14,864	16,250	18,250
1300 - Career & Technical Education Programs				
190-1300-643018-000-000-00-000-00-000	Equipment Repair Service	586	500	500
190-1300-643018-040-000-00-000-00-000	Equipment Repair Service	776	2,500	2,500

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 Current Year - Project 000
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
190-1300-644234-040-000-00-000-00-000	Equipment Rental	12,058	10,000	12,000
190-1300-661005-040-000-00-000-00-000	Instructional Materials	11,918	10,000	15,000
190-1300-661020-040-000-00-000-00-000	Vocational Supplies	6,397	5,000	7,500
190-1300-661021-040-000-00-000-00-000	Career/Tech Building Materials	5,667	10,000	10,000
190-1300-681028-040-000-00-000-00-000	Dues and Fees	0	3,600	5,000
1410 - Co-Curricular Activities				
190-1410-655001-000-000-00-000-00-000	Forms Printing	0	200	200
190-1410-661011-000-000-00-000-00-000	Instrumental Music Supplies	8,000	0	0
190-1410-661011-002-000-00-000-00-000	Instrumental Music Supplies	193	336	336
190-1410-661011-006-000-00-000-00-000	Instrumental Music Supplies	742	792	793
190-1410-661011-007-000-00-000-00-000	Instrumental Music Supplies	803	900	901
190-1410-661011-008-000-00-000-00-000	Instrumental Music Supplies	631	720	720
190-1410-661011-009-000-00-000-00-000	Instrumental Music Supplies	180	396	396
190-1410-661011-014-000-00-000-00-000	Instrumental Music Supplies	803	1,056	1,057
190-1410-661011-016-000-00-000-00-000	Instrumental Music Supplies	207	276	276
190-1410-661011-017-000-00-000-00-000	Instrumental Music Supplies	337	0	0
190-1410-661011-021-000-00-000-00-000	Instrumental Music Supplies	294	540	540
190-1410-661011-022-000-00-000-00-000	Instrumental Music Supplies	0	219	216
190-1410-661011-023-000-00-000-00-000	Instrumental Music Supplies	639	708	708
190-1410-661011-026-000-00-000-00-000	Instrumental Music Supplies	803	552	552
190-1410-661011-027-000-00-000-00-000	Instrumental Music Supplies	1,987	1,465	1,465
190-1410-661011-029-000-00-000-00-000	Instrumental Music Supplies	825	672	672
190-1410-661011-035-000-00-000-00-000	Instrumental Music Supplies	309	444	444
190-1410-661011-039-000-00-000-00-000	Instrumental Music Supplies	596	372	372
190-1410-661011-044-000-00-000-00-000	Instrumental Music Supplies	0	552	552
1460 - After School Programs				
190-1460-661005-000-000-00-720-00-000	Instructional Materials	50,201	51,000	50,000
1470 - Summer School Programs				
190-1470-644230-000-000-00-000-00-000	Copy Equipment Rental	250	0	0
190-1470-661005-000-000-00-740-00-000	Instructional Materials	28,756	80,000	80,000

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Technology - Project 030
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
1100 - Regular Programs				
190-1100-634004-000-030-00-000-00-000	Installation/Support Fees	\$6,037	\$0	\$0
190-1100-653038-000-030-00-000-00-000	Software Access License	931,629	303,263	17,250
190-1100-661510-000-030-00-000-00-000	Supplies-Technology Related	1,010,598	870,000	0
190-1100-661510-001-030-00-000-00-000	Supplies-Technology Related	17,097	16,756	16,820
190-1100-661510-002-030-00-000-00-000	Supplies-Technology Related	4,221	3,829	3,940
190-1100-661510-004-030-00-000-00-000	Supplies-Technology Related	10,289	10,080	10,300
190-1100-661510-005-030-00-000-00-000	Supplies-Technology Related	31,429	28,572	29,200
190-1100-661510-005-030-00-930-00-000	Supplies-Technology Related	20,198	0	0
190-1100-661510-006-030-00-000-00-000	Supplies-Technology Related	13,229	13,254	12,640
190-1100-661510-007-030-00-000-00-000	Supplies-Technology Related	7,690	8,213	6,820
190-1100-661510-008-030-00-000-00-000	Supplies-Technology Related	15,032	15,645	15,280
190-1100-661510-009-030-00-000-00-000	Supplies-Technology Related	7,646	6,916	7,540
190-1100-661510-011-030-00-000-00-000	Supplies-Technology Related	7,284	6,920	8,180
190-1100-661510-013-030-00-000-00-000	Supplies-Technology Related	18,865	18,859	19,740
190-1100-661510-014-030-00-000-00-000	Supplies-Technology Related	4,297	11,420	7,500
190-1100-661510-015-030-00-000-00-000	Supplies-Technology Related	16,154	15,466	15,240
190-1100-661510-016-030-00-000-00-000	Supplies-Technology Related	4,531	4,868	4,380
190-1100-661510-017-030-00-000-00-000	Supplies-Technology Related	12,040	12,585	10,940
190-1100-661510-019-030-00-000-00-000	Supplies-Technology Related	5,946	5,498	5,480
190-1100-661510-020-030-00-000-00-000	Supplies-Technology Related	22,909	21,667	21,620
190-1100-661510-021-030-00-000-00-000	Supplies-Technology Related	8,130	6,640	7,440
190-1100-661510-022-030-00-000-00-000	Supplies-Technology Related	6,239	6,979	7,000
190-1100-661510-023-030-00-000-00-000	Supplies-Technology Related	11,204	14,170	13,840
190-1100-661510-025-030-00-000-00-000	Supplies-Technology Related	4,634	6,025	5,600
190-1100-661510-026-030-00-000-00-000	Supplies-Technology Related	10,320	12,888	11,520
190-1100-661510-027-030-00-000-00-000	Supplies-Technology Related	18,848	20,013	18,940
190-1100-661510-028-030-00-000-00-000	Supplies-Technology Related	9,092	9,700	9,280
190-1100-661510-029-030-00-000-00-000	Supplies-Technology Related	14,058	14,587	14,400
190-1100-661510-030-030-00-000-00-000	Supplies-Technology Related	3,131	3,629	3,200
190-1100-661510-033-030-00-000-00-000	Supplies-Technology Related	13,251	12,251	12,520
190-1100-661510-034-030-00-000-00-000	Supplies-Technology Related	20,972	20,559	20,580
190-1100-661510-035-030-00-000-00-000	Supplies-Technology Related	11,632	8,459	9,880
190-1100-661510-036-030-00-000-00-000	Supplies-Technology Related	18,270	20,430	19,940

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
190-1100-661510-038-030-00-000-00-000	Supplies-Technology Related	11,581	11,664	11,400
190-1100-661510-039-030-00-000-00-000	Supplies-Technology Related	6,488	6,095	4,340
190-1100-661510-044-030-00-000-00-000	Supplies-Technology Related	4,935	5,308	6,740
190-1100-661510-044-030-00-930-00-000	Supplies-Technology Related	147,958	0	0
190-1100-673410-000-030-00-000-00-000	Technology Hardware Equipment	0	160,000	0
190-1100-673410-005-030-00-930-00-000	Technology Hardware Equipment	98,020	0	0
1210 - Special Education				
190-1210-661510-xxx-030-00-000-00-000	Supplies-Technology Related	5,029	2,069	2,000
1300 - Career And Technical Education				
190-1300-661510-040-030-00-000-00-000	Supplies-Technology Related	11,930	6,768	6,000
1480 - Alternative Programs				
190-1480-661510-012-030-00-000-00-000	Supplies-Technology Related	1,476	2,239	3,000
1300 - Career And Technical Education				
190-2252-634019-000-030-00-000-00-000	Application Software Maintenance	40,797	0	0
Total Project 030		\$2,645,116	\$1,724,284	\$400,490

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 School Allotment - Project 750
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
1100 - Regular Programs				
190-1100-644230-001-750-00-000-00-000	Copy Equipment Rental-ACD	\$15,947	\$0	\$0
190-1100-644230-002-750-00-000-00-000	Copy Equipment Rental-BBS	4,515	0	0
190-1100-644230-004-750-00-000-00-000	Copy Equipment Rental-BRG	11,672	0	0
190-1100-644230-005-750-00-000-00-000	Copy Equipment Rental-HLB	30,874	0	0
190-1100-644230-007-750-00-000-00-000	Copy Equipment Rental-CMS	13,099	0	0
190-1100-644230-008-750-00-000-00-000	Copy Equipment Rental-CBB	19,896	0	0
190-1100-644230-009-750-00-000-00-000	Copy Equipment Rental-DES	9,238	0	0
190-1100-644230-011-750-00-000-00-000	Copy Equipment Rental-EHS	7,338	0	0
190-1100-644230-013-750-00-000-00-000	Copy Equipment Rental-EMHS	23,998	0	0
190-1100-644230-014-750-00-000-00-000	Copy Equipment Rental-ELY	10,678	0	0
190-1100-644230-015-750-00-000-00-000	Copy Equipment Rental-EVG	15,607	0	0
190-1100-644230-016-750-00-000-00-000	Copy Equipment Rental-GIB	5,013	0	0
190-1100-644230-017-750-00-000-00-000	Copy Equipment Rental-GCE	13,075	0	0
190-1100-644230-019-750-00-000-00-000	Copy Equipment Rental-HON	7,544	0	0
190-1100-644230-020-750-00-000-00-000	Copy Equipment Rental-HJH	26,402	0	0
190-1100-644230-021-750-00-000-00-000	Copy Equipment Rental-LAC	8,010	0	0
190-1100-644230-022-750-00-000-00-000	Copy Equipment Rental-LEG	7,964	0	0
190-1100-644230-025-750-00-000-00-000	Copy Equipment Rental-MES	6,306	0	0
190-1100-644230-026-750-00-000-00-000	Copy Equipment Rental-MMS	13,346	0	0
190-1100-644230-027-750-00-000-00-000	Copy Equipment Rental-MUL	25,311	0	0
190-1100-644230-028-750-00-000-00-000	Copy Equipment Rental-OAK	12,201	0	0
190-1100-644230-029-750-00-000-00-000	Copy Equipment Rental-OKS	15,743	20,000	0
190-1100-644230-030-750-00-000-00-000	Copy Equipment Rental-PAC	4,114	0	0
190-1100-644230-033-750-00-000-00-000	Copy Equipment Rental-SCH	10,974	0	0
190-1100-644230-034-750-00-000-00-000	Copy Equipment Rental-STHS	21,124	0	0
190-1100-644230-035-750-00-000-00-000	Copy Equipment Rental-SDN	6,969	0	0
190-1100-644230-036-750-00-000-00-000	Copy Equipment Rental-THS	15,403	0	0
190-1100-644230-038-750-00-000-00-000	Copy Equipment Rental-ULC	15,557	0	0
190-1100-644230-039-750-00-000-00-000	Copy Equipment Rental-VES	9,277	0	0
190-1100-644230-044-750-00-000-00-000	Copy Equipment Rental-GCM	10,441	0	0
190-1100-661005-001-750-00-000-00-000	Instructional Materials-ACD	19,983	42,852	33,640
190-1100-661005-002-750-00-000-00-000	Instructional Materials-BBS	3,985	17,977	7,880

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 School Allotment - Project 750
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
190-1100-661005-004-750-00-000-00-000	Instructional Materials-BRG	2,763	25,298	20,600
190-1100-661005-005-750-00-000-00-000	Instructional Materials-HLB	27,613	68,209	65,700
190-1100-661005-006-750-00-000-00-000	Instructional Materials-BRD	14,073	44,770	25,280
190-1100-661005-007-750-00-000-00-000	Instructional Materials-CMS	249	23,046	13,640
190-1100-661005-008-750-00-000-00-000	Instructional Materials-CBB	11,613	31,204	30,560
190-1100-661005-009-750-00-000-00-000	Instructional Materials-DES	5,013	45,324	15,080
190-1100-661005-011-750-00-000-00-000	Instructional Materials-EHS	6,004	26,828	16,360
190-1100-661005-012-750-00-000-00-000	Instructional Materials-ESS	4,905	0	0
190-1100-661005-013-750-00-000-00-000	Instructional Materials-EMHS	15,060	42,598	44,415
190-1100-661005-014-750-00-000-00-000	Instructional Materials-ELY	2,731	19,507	15,000
190-1100-661005-015-750-00-000-00-000	Instructional Materials-EVG	13,385	39,054	34,290
190-1100-661005-016-750-00-000-00-000	Instructional Materials-GIB	2,519	21,354	8,760
190-1100-661005-017-750-00-000-00-000	Instructional Materials-GCE	10,136	54,765	21,880
190-1100-661005-019-750-00-000-00-000	Instructional Materials-HON	3,537	15,844	10,960
190-1100-661005-020-750-00-000-00-000	Instructional Materials-HJH	7,170	55,939	48,645
190-1100-661005-021-750-00-000-00-000	Instructional Materials-LAC	5,801	10,691	14,880
190-1100-661005-022-750-00-000-00-000	Instructional Materials-LEG	3,964	25,513	14,000
190-1100-661005-023-750-00-000-00-000	Instructional Materials-LIS	14,534	50,560	27,680
190-1100-661005-025-750-00-000-00-000	Instructional Materials-MES	1,653	14,816	11,200
190-1100-661005-026-750-00-000-00-000	Instructional Materials-MMS	9,818	30,209	23,040
190-1100-661005-027-750-00-000-00-000	Instructional Materials-MUL	4,550	44,870	37,880
190-1100-661005-028-750-00-000-00-000	Instructional Materials-OAK	440	20,706	18,560
190-1100-661005-029-750-00-000-00-000	Instructional Materials-OKS	3,763	22,368	28,800
190-1100-661005-030-750-00-000-00-000	Instructional Materials-PAC	1,484	10,858	6,400
190-1100-661005-033-750-00-000-00-000	Instructional Materials-SCH	9,320	58,066	25,040
190-1100-661005-034-750-00-000-00-000	Instructional Materials-STHS	26,261	91,370	46,305
190-1100-661005-035-750-00-000-00-000	Instructional Materials-SDN	2,636	27,558	19,760
190-1100-661005-036-750-00-000-00-000	Instructional Materials-THS	10,856	58,374	44,865
190-1100-661005-038-750-00-000-00-000	Instructional Materials-ULC	4,497	50,423	22,800
190-1100-661005-039-750-00-000-00-000	Instructional Materials-VES	5,346	13,902	8,680
190-1100-661005-044-750-00-000-00-000	Instructional Materials-GCM	1,044	8,702	13,480
190-1100-661510-005-750-00-000-00-000	Supplies-Technology Related	11,050	0	0
190-1100-661510-015-750-00-000-00-000	Supplies-Technology Related	8,972	0	0

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
School Allotment - Project 750
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
190-1100-661510-029-750-00-000-00-000	Supplies-Technology Related	0	904	0
1200 - Special Education				
190-1210-644230-032-750-00-000-00-000	Copy Equipment Rental-SEC	879	0	0
190-1210-661005-032-750-00-000-00-000	Instructional Materials-SEC	3,684	9,141	4,000
1300 - Career & Technical Education Programs				
190-1300-644230-040-750-00-000-00-000	Copy Equipment Rental-CTHS	3,399	0	0
190-1300-661005-040-750-00-000-00-000	Instructional Materials-CTHS	14,066	11,181	13,500
1480 - Alternative Programs				
190-1480-644230-012-750-00-000-00-000	Copy Equipment Rental-ESS	1,829	0	0
190-1480-661005-012-750-00-000-00-000	Instructional Materials-ESS	2,837	5,283	6,000
Total Project 750		\$701,058	\$1,160,064	\$799,560

Terrebonne Parish School Board
3/4 Cent Sales Tax Budget
Parish Allotment - Project 770
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
1300 - Career & Technical Education Programs				
190-1300-661010-005-770-00-000-00-000	Vocational Arts Supplies	\$535	\$3,168	\$1,325
190-1300-661010-013-770-00-000-00-000	Vocational Arts Supplies	1,132	2,068	1,505
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	668	6,837	1,955
190-1300-661010-036-770-00-000-00-000	Vocational Arts Supplies	5,826	3,112	1,435
190-1300-661013-005-770-00-000-00-000	Industrial Arts Supplies	322	0	0
190-1300-661013-015-770-00-000-00-000	Industrial Arts Supplies	398	0	0
190-1300-661013-036-770-00-000-00-000	Industrial Arts Supplies	0	70	70
190-1300-661014-005-770-00-000-00-000	Home Economics Supplies	701	1,619	1,830
190-1300-661014-013-770-00-000-00-000	Home Economics Supplies	3,115	1,435	1,510
190-1300-661014-020-770-00-000-00-000	Home Economics Supplies	580	1,753	680
190-1300-661014-034-770-00-000-00-000	Home Economics Supplies	675	4,128	2,420
190-1300-661014-036-770-00-000-00-000	Home Economics Supplies	631	4,191	1,130
190-1300-661014-040-770-00-000-00-000	Home Economics Supplies	647	343	330
190-1300-661015-005-770-00-000-00-000	Business Class Supplies	1,394	3,439	2,410
190-1300-661015-013-770-00-000-00-000	Business Class Supplies	0	3,901	1,670
190-1300-661015-015-770-00-000-00-000	Business Class Supplies	0	1,651	0
190-1300-661015-020-770-00-000-00-000	Business Class Supplies	573	2,735	1,615
190-1300-661015-034-770-00-000-00-000	Business Class Supplies	3,130	1,759	2,695
190-1300-661015-036-770-00-000-00-000	Business Class Supplies	0	7,148	1,465
1410 - Co-Curricular Activities				
190-1410-643018-005-770-00-000-00-000	Equipment Repair Service	0	8,216	1,500
190-1410-643018-013-770-00-000-00-000	Equipment Repair Service	581	7,171	1,500
190-1410-643018-015-770-00-000-00-000	Equipment Repair Service	1,125	3,600	1,000
190-1410-643018-020-770-00-000-00-000	Equipment Repair Service	0	7,795	1,000
190-1410-643018-028-770-00-000-00-000	Equipment Repair Service	72	5,407	1,000
190-1410-643018-034-770-00-000-00-000	Equipment Repair Service	876	1,921	1,500
190-1410-643018-036-770-00-000-00-000	Equipment Repair Service	0	3,368	1,500
190-1410-643018-044-770-00-000-00-000	Equipment Repair Service	0	2,000	1,000
190-1410-643018-070-770-00-000-00-000	Equipment Repair Service	0	2,000	1,000
190-1410-661011-005-770-00-000-00-000	Instrumental Music Supplies	0	5,520	755

Terrebonne Parish School Board
3/4 Cent Sales Tax Budget
Parish Allotment - Project 770
Fiscal Year 2015/2016

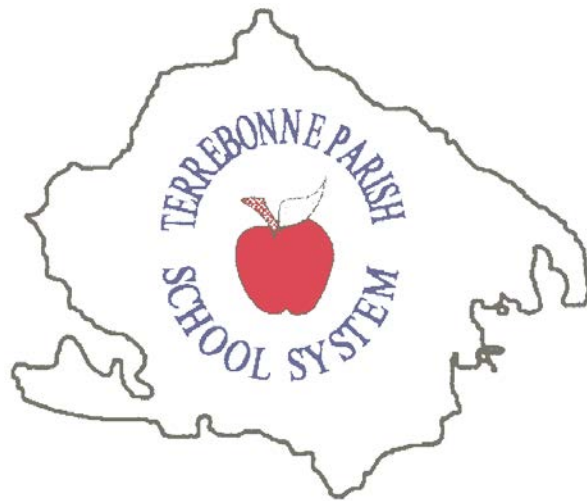
Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
190-1410-661011-013-770-00-000-00-000	Instrumental Music Supplies	3,031	1,184	610
190-1410-661011-015-770-00-000-00-000	Instrumental Music Supplies	0	4,794	805
190-1410-661011-020-770-00-000-00-000	Instrumental Music Supplies	0	4,580	1,135
190-1410-661011-028-770-00-000-00-000	Instrumental Music Supplies	180	1,129	325
190-1410-661011-034-770-00-000-00-000	Instrumental Music Supplies	1,395	835	600
190-1410-661011-036-770-00-000-00-000	Instrumental Music Supplies	0	4,486	900
190-1410-661011-044-770-00-000-00-000	Instrumental Music Supplies	208	117	150
190-1410-661011-070-770-00-000-00-000	Instrumental Music Supplies	1,446	1,293	335
190-1410-661012-005-770-00-000-00-000	Vocal Music Supplies	993	4,255	250
190-1410-661012-020-770-00-000-00-000	Vocal Music Supplies	0	2,098	105
190-1410-661012-034-770-00-000-00-000	Vocal Music Supplies	544	1,532	150
190-1410-661012-036-770-00-000-00-000	Vocal Music Supplies	610	164	260
2252 - School Library/Media Services				
190-2252-661028-001-770-00-000-00-000	Library Materials & Supplies	229	0	0
190-2252-661028-005-770-00-000-00-000	Library Materials & Supplies	298	0	0
190-2252-661028-013-770-00-000-00-000	Library Materials & Supplies	609	0	0
190-2252-661028-028-770-00-000-00-000	Library Materials & Supplies	317	0	0
190-2252-661510-030-770-00-000-00-000	Supplies-Technology Related	2,999	0	0
190-2252-664425-001-770-00-000-00-000	Periodicals & Magazines	941	810	700
190-2252-664425-002-770-00-000-00-000	Periodicals & Magazines	641	2,891	700
190-2252-664425-004-770-00-000-00-000	Periodicals & Magazines	455	2,169	700
190-2252-664425-005-770-00-000-00-000	Periodicals & Magazines	583	1,509	1,000
190-2252-664425-006-770-00-000-00-000	Periodicals & Magazines	486	1,289	700
190-2252-664425-007-770-00-000-00-000	Periodicals & Magazines	622	2,199	700
190-2252-664425-008-770-00-000-00-000	Periodicals & Magazines	655	765	700
190-2252-664425-009-770-00-000-00-000	Periodicals & Magazines	0	2,808	700
190-2252-664425-011-770-00-000-00-000	Periodicals & Magazines	420	1,134	700
190-2252-664425-013-770-00-000-00-000	Periodicals & Magazines	800	1,073	1,000
190-2252-664425-014-770-00-000-00-000	Periodicals & Magazines	0	2,567	700
190-2252-664425-015-770-00-000-00-000	Periodicals & Magazines	144	8,220	1,000
190-2252-664425-016-770-00-000-00-000	Periodicals & Magazines	0	4,509	700
190-2252-664425-017-770-00-000-00-000	Periodicals & Magazines	163	7,057	700

Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Band Instrument Allotment - Project 780
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
1410 - Co-Curricular Activities				
190-1410-661011-005-780-00-000-00-000	Instrumental Music Supplies	\$19,168	\$10,832	\$5,000
190-1410-661011-013-780-00-000-00-000	Instrumental Music Supplies	5,949	5,098	5,000
190-1410-661011-015-780-00-000-00-000	Instrumental Music Supplies	0	13,000	1,500
190-1410-661011-020-780-00-000-00-000	Instrumental Music Supplies	1,216	12,315	2,500
190-1410-661011-021-780-00-000-00-000	Instrumental Music Supplies	0	7,500	1,500
190-1410-661011-026-780-00-000-00-000	Instrumental Music Supplies	4,759	2,741	1,500
190-1410-661011-028-780-00-000-00-000	Instrumental Music Supplies	696	2,979	1,500
190-1410-661011-034-780-00-000-00-000	Instrumental Music Supplies	5,501	5,027	5,000
190-1410-661011-036-780-00-000-00-000	Instrumental Music Supplies	0	5,459	5,000
190-1410-661011-044-780-00-000-00-000	Instrumental Music Supplies	0	3,279	1,500
190-1410-673918-036-780-00-000-00-000	Other Equip-Instrumental Music	5,000	0	0
Total Project 780		\$42,289	\$68,230	\$30,000

Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Top Gains Rewards - Project 840
 Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
1100 - Regular Programs - Top Gains Rewards				
190-1100-661005-006-840-00-00-000-000	Instructional Materials	\$0	\$293	\$0
190-1100-661005-009-840-00-00-000-000	Instructional Materials	3	0	0
190-1100-661005-015-840-00-00-000-000	Instructional Materials	3,617	0	0
190-1100-661005-019-840-00-00-000-000	Instructional Materials	4,591	3,863	0
190-1100-661005-020-840-00-00-000-000	Instructional Materials	4,997	0	0
190-1100-661005-026-840-00-00-000-000	Instructional Materials	902	0	0
190-1100-661005-033-840-00-00-000-000	Instructional Materials	7	0	0
190-1100-661005-038-840-00-00-000-000	Instructional Materials	3,870	403	0
190-1100-661005-044-840-00-00-000-000	Instructional Materials	936	0	0
190-1100-661510-015-840-00-000-000-000	Supplies-Technology Related	3,790	0	0
190-1100-661510-026-840-00-000-000-000	Supplies-Technology Related	1,474	0	0
190-1100-661510-027-840-00-000-000-000	Supplies-Technology Related	8,453	0	0
2400 - School Administration				
190-2400-661510-020-840-00-000-000-000	Supplies-Technology Related	2,987	0	0
Total Project 840		\$35,627	\$4,559	\$0



SPECIAL REVENUE FUNDS



**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016**

	2015/2016 Original Budget
<hr/>	
Revenues	
Local Sources	\$448,988
State Sources	3,393,822
Federal Sources	<u>16,673,424</u>
Total Revenues	20,516,234
 Expenditures	
Instruction	15,038,872
Support Services	<u>7,889,246</u>
Total Expenditures	22,928,118
 Other Financing Sources (Uses)	
Other Sources of Funds	3,588,260
Other Uses of Funds	<u>(1,253,846)</u>
Total Other Sources (Uses)	2,334,414
 Net Change in Fund Balance	 (77,470)
 Fund Balance	
Beginning Fund Balance	87,546
Ending Fund Balance, Assigned	<u>\$10,076</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016**

**2015/2016
Original
Budget**

Revenues

Local Sources	\$448,988
State Sources	3,393,822
Federal Sources	<u>16,673,424</u>
Total Revenues	20,516,234

Expenditures

Salaries	10,982,566
Employee Benefits	5,638,634
Purchased Services	1,493,038
Supplies	4,640,082
Debt Service & Miscellaneous	<u>173,798</u>
Total Expenditures	22,928,118

Other Financing Sources (Uses)

Other Sources of Funds	3,588,260
Other Uses of Funds	<u>(1,253,846)</u>
Total Other Sources (Uses)	2,334,414

Net Change in Fund Balance (77,470)

Fund Balance

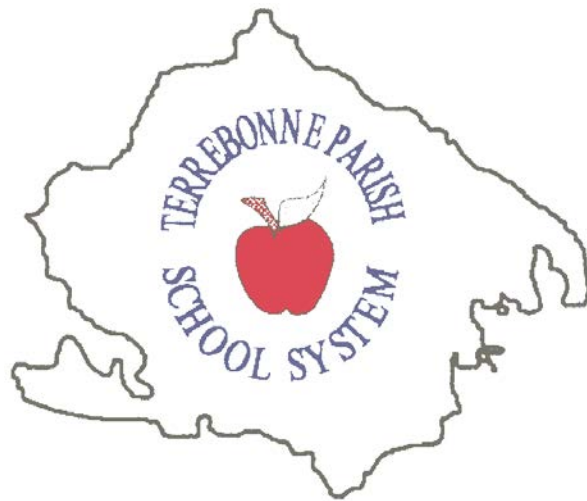
Beginning	87,546
Ending Fund Balance, Assigned	<u>\$10,076</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016**

	2013/2014	2014/2015	2015/2016
	<u>Actual</u>	<u>Revised</u>	<u>Original</u>
		<u>Budget</u>	<u>Budget</u>
Revenues			
Local Revenues	\$800,746	\$473,517	\$448,988
State Revenues	3,107,821	3,175,134	3,393,822
Federal Revenues	<u>18,066,091</u>	<u>19,214,088</u>	<u>16,673,424</u>
Total Revenues	21,974,658	22,862,739	20,516,234
Expenditures			
Regular Programs	2,610,464	4,665,272	4,959,046
Special Education Programs	502,039	956,456	506,304
Career & Technical Programs	225,575	372,704	372,463
Other Instructional Programs	880,619	772,195	692,244
Special Programs	8,455,424	8,598,926	8,018,810
Adult Education Programs	475,043	664,196	490,005
Pupil Support Services	2,753,385	2,885,831	2,775,689
Instructional Support Services	5,312,000	5,433,516	4,229,148
General Administration	3,402	7,433	6,542
School Administration	153,855	27,522	23,632
Maintenance of Plant	89,079	11,472	1,650
Student Transportation Services	875,710	893,918	852,225
Central Services	1,311	420	360
Food Services Operations	<u>341</u>	<u>0</u>	<u>0</u>
Total Expenditures	22,338,247	25,289,861	22,928,118
Other Financing Sources (Uses)			
Other Sources of Funds	1,582,666	2,589,500	3,588,260
Other Uses of Funds	<u>(1,108,596)</u>	<u>(1,287,215)</u>	<u>(1,253,846)</u>
Total Other Sources (Uses)	474,070	1,302,285	2,334,414
Net Change in Fund Balance	110,481	(1,124,837)	(77,470)
Beginning Fund Balance	1,101,902	1,212,383	87,546
Ending Fund Balance, Assigned	<u>\$1,212,383</u>	<u>\$87,546</u>	<u>\$10,076</u>

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

FUND NAME	FUND NUMBER	REVENUES & OTHER SOURCES	EXPENDITURES & OTHER USES	BEGINNING BALANCE 7/1/15	ENDING BALANCE 6/30/16
LOCAL AND STATE:					
MFP Level 4	142	447,721	448,683	962	0
Child Care Program	470	439,349	439,349	0	0
Education Excellence	510	311,300	369,629	68,405	10,076
Early Childhood Community Network Pilot	520	112,000	112,000	0	0
LA 4 State Fund	550	1,887,242	1,887,242	0	0
LQEA 8(g) Block Grant	610	51,629	51,629	0	0
LQEA 8(g) Preschool Student Enhancement	630	196,956	196,956	0	0
Special Education Act 35/36	660	80,196	80,196	0	0
Louisiana Gates Integration Project	670	0	18,179	18,179	0
State Adult Education	680	216,994	216,994	0	0
Library Allotment	730	88,260	88,260	0	0
Textbooks and Materials	740	3,599,423	3,599,423	0	0
TOTAL LOCAL AND STATE FUNDS	12	\$7,431,070	\$7,508,540	\$87,546	\$10,076
FEDERAL FUNDS:					
NCLB Title I - SRCL Fund	210	995,000	995,000	0	0
NCLB Title I	220	5,739,288	5,739,288	0	0
NCLB Title I - Migrant Education	230	204,572	204,572	0	0
DHHS-TANF	240	2,243,158	2,243,158	0	0
NCLB Title I - Part G	270	11,029	11,029	0	0
USDHHS Childcare & Development Block Grant	280	48,000	48,000	0	0
NCLB Title III	310	80,246	80,246	0	0
NCLB FIE Earmark Fund	330	352,566	352,566	0	0
NCLB Title II	370	1,284,161	1,284,161	0	0
NCLB Title VII	410	385,588	385,588	0	0
Federal Adult Education	490	349,052	349,052	0	0
NCLB Title X	560	86,961	86,961	0	0
Federal Vocational Education	590	240,630	240,630	0	0
Special Education PL101-476 IDEA Part B	750	4,530,518	4,530,518	0	0
Special Education PL101-476 IDEA Pre-School	760	122,655	122,655	0	0
TOTAL FEDERAL FUNDS	15	\$16,673,424	\$16,673,424	\$0	\$0
GRAND TOTAL SPECIAL REVENUE FUNDS					
	27	\$24,104,494	\$24,181,964	\$87,546	\$10,076



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

Minimum Foundation Program
Level 4 Funding

The Minimum Foundation Program Level 4 Fund was established to account for State funds received through the MFP, but for which specified guidelines for expenditures have been established.

Career Development Funds are funds that are intended to assist local school districts with the additional cost of providing Career and Technical Education courses. Each district receives a 6% “add on” to the weighted count for students enrolled in technical courses that are aligned with WIC-identified high-demand CTE pathways. Funds are used to provide materials, equipment, and teacher credentialing and training for Career and Technical Education courses.

Supplemental Course Academy Funds give school districts an MFP allocation related to the cost of high school credit courses. It is individualized to the needs of secondary students and targets the following areas for high school credit: Career and technical preparation, academic work required to achieve TOPS, advanced coursework not available at the school due to limited resources, dual enrollment, and intensive remediation for students struggling to stay on pace for graduation.

Funding for fiscal year 2015/2016 is estimated at \$255,885 for Supplemental Course Allocation and \$191,836 for Career Development Funds.

Terrebonne Parish School Board
Special Revenue Fund
Minimum Foundation Program Level 4 Funding
Fiscal Year 2015/2016

142

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
142-0000-531125-000-401-00-000-00-000	Supplemental Course Allocatoin	\$0	\$191,880	\$255,885
142-0000-531125-000-402-00-000-00-000	Career Development Funds	0	189,448	191,836
	Total Revenues	\$0	\$381,328	\$447,721
EXPENDITURES AND OTHER USES OF FUNDS				
142-1130-632018-000-401-03-000-00-000	Instructional Services	\$0	\$95,000	\$110,000
142-1130-653038-000-401-05-000-00-000	Web Based Access Licenses	0	10,000	10,000
142-1130-656009-000-401-05-000-00-000	Tuition Expense - Student	0	85,918	136,847
142-1300-661020-000-402-06-000-00-000	Career & Technical Supplies	0	189,448	191,836
	Total Expenditures	\$0	\$380,366	\$448,683
FUND BALANCE				
	Excess (Deficiency) of Revenues and			
	Other Sources of Funds	0	962	(962)
	Balance at Beginning of Year	0	0	962
	Balance at End of Year	\$0	\$962	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

**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 2015/2016 fiscal year are estimated at \$995,000.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Project Director	1	1	0
Data Specialist	1	1	0
Literacy Integration Specialist	4	4	0
Literacy Interventionist	7	7	0
Total Positions	13	13	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I - Striving Readers Comprehensive Literacy
Fiscal Year 2015/2016

210

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
210-0000-545590-000-610-00-000-00-000	Title I, Grants to LEAs - SRCL	\$132,293	\$181,032	\$104,362
210-0000-545590-000-610-00-001-00-000	Title I, Grants to LEAs - Prior Year	33,487	27,503	27,503
210-0000-545590-000-620-00-000-00-000	Title I, Grants to LEAs - SRCL	321,079	421,475	278,300
210-0000-545590-000-620-00-001-00-000	Title I, Grants to LEAs - Prior Year	101,576	154,046	154,046
210-0000-545590-000-630-00-000-00-000	Title I, Grants to LEAs - SRCL	193,260	226,016	156,544
210-0000-545590-000-630-00-001-00-000	Title I, Grants to LEAs - Prior Year	50,788	53,899	53,899
210-0000-545590-000-640-00-000-00-000	Title I, Grants to LEAs - SRCL	247,823	223,875	156,544
210-0000-545590-000-640-00-001-00-000	Title I, Grants to LEAs - Prior Year	63,485	63,802	63,802
	Total Revenues	\$1,143,791	\$1,351,648	\$995,000
EXPENDITURES AND OTHER USES OF FUNDS				
610 - Birth - Age 5				
210-1510-653038-xxx-610-05-000-11-000	Software Access License	\$1,886	\$1,361	\$1,361
210-1510-661005-011-610-06-000-11-000	Instructional Materials	58,032	34,678	28,121
210-1510-661510-xxx-610-06-000-24-000	Supplies-Technology Related	301	26,005	13,397
210-2214-611363-062-610-01-000-41-000	Coordinator-Special Area	7,149	7,348	13,876
210-2214-613071-062-610-01-000-41-000	Extra Work - Coordinator	219	0	0
210-2214-658201-000-610-05-000-41-000	Travel-Employee	138	503	503
210-2220-611356-011-610-01-000-23-000	Integration Specialist	8,640	8,916	8,598
210-2220-611358-062-610-01-000-23-000	Data Specialist	3,762	3,818	0
210-2220-613070-062-610-01-000-23-000	Extra Work-Integration Specialist	60	0	0
210-2220-658201-000-610-05-000-23-000	Travel-Employee	141	599	599
210-2234-612301-011-610-01-000-23-000	Substitute Teacher	1,685	0	0
210-2234-615052-011-610-01-000-23-000	Stipend-In-Service Participant	1,650	4,500	4,500
210-2234-632012-011-610-03-000-23-000	Consultant Services	24,989	66,146	11,000
210-2234-658201-xxx-610-05-000-23-000	Travel-Employee	3,923	1,125	1,125
210-xxxx-621000-xxx-610-02-000-xx-000	Group Insurance Expense	4,557	5,644	5,374
210-xxxx-622000-xxx-610-02-000-xx-000	FICA	37	0	0
210-xxxx-622500-xxx-610-02-000-xx-000	Medicare Part A Expense	316	356	391
210-xxxx-623101-xxx-610-02-000-xx-000	Teachers Retirement	6,058	6,883	7,095
210-xxxx-626001-xxx-610-02-000-xx-000	Workers Comp Insurance	90	98	108

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Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
210-5200-693301-000-610-09-000-00-000	Indirect Cost-Federal Fund	8,661	13,052	8,314
210-xxxx-xxxxxx-xxx-610-xx-001-00-000	Prior Year Expenditures	33,487	27,503	27,503
620 - Grades K - 5				
210-1510-611248-xxx-620-01-000-11-000	Instructional Interventionist	61,472	63,458	63,209
210-1510-653038-xxx-620-05-000-11-000	Software Access License	52,660	39,796	17,032
210-1510-661005-xxx-620-06-000-11-000	Instructional Materials	19,335	37,995	3,800
210-1510-661510-xxx-620-06-000-24-000	Supplies-Technology Related	24,806	29,077	14,510
210-2214-611363-062-620-01-000-41-000	Coordinator-Special Area	7,149	7,348	15,351
210-2214-613071-062-620-01-000-41-000	Extra Work-Coordinator	219	0	0
210-2214-658201-000-620-05-000-41-000	Travel-Employee	138	503	503
210-2220-611356-xxx-620-01-000-23-000	Integration Specialist	28,722	37,916	39,311
210-2220-611358-062-620-01-000-23-000	Data Specialist	6,414	6,516	0
210-2220-613070-062-620-01-000-23-000	Extra Work-Integration Specialist	105	0	0
210-2220-658201-000-620-05-000-23-000	Travel-Employee	141	599	599
210-2234-612301-xxx-620-01-000-23-000	Substitute Teacher	12,214	10,605	7,350
210-2234-612322-011-620-01-000-23-000	Substitute Elementary Librarian	68	0	0
210-2234-615052-xxx-620-01-000-23-000	Stipend-In-Service Participant	0	15,750	11,025
210-2234-632012-xxx-620-03-000-23-000	Consultant Services	19,311	47,957	15,386
210-2234-658201-xxx-620-05-000-23-000	Travel - Employee	10,370	16,025	2,125
210-xxxx-621000-xxx-620-02-000-xx-000	Group Insurance Expense	25,034	37,590	29,059
210-xxxx-622000-xxx-620-02-000-xx-000	FICA	542	657	456
210-xxxx-622500-xxx-620-02-000-xx-000	Medicare Part A Expense	1,626	2,053	1,975
210-xxxx-623101-xxx-620-02-000-xx-000	Teachers Retirement	29,272	36,677	33,897
210-xxxx-626001-xxx-620-02-000-xx-000	Workers Comp Insurance	461	566	543
210-5200-693301-000-620-09-000-00-000	Indirect Cost-Federal Fund	21,020	30,387	22,169
210-xxxx-xxxxxx-xxx-620-xx-001-00-000	Prior Year Expenditures	101,576	154,046	154,046
630 - Grades 6 - 8				
210-1510-611248-xxx-630-01-000-11-000	Instructional Interventionist	37,754	44,553	44,282

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Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
210-1510-612301-028-630-01-000-11-000	Substitute Teacher	4,914	0	0
210-1510-653038-xxx-630-05-000-11-000	Software Access License	44,972	21,663	3,350
210-1510-661005-xxx-630-06-000-11-000	Instructional Materials	2,472	12,378	276
210-1510-661510-xxx-630-06-000-24-000	Supplies-Technology Related	1,045	10,726	1,000
210-2214-611363-062-630-01-000-41-000	Coordinator-Special Area	7,149	7,348	15,351
210-2214-613071-062-630-01-000-41-000	Extra Work-Coordinator	219	0	0
210-2214-658201-000-630-05-000-41-000	Travel-Employee	138	503	503
210-2220-611356-xxx-630-01-000-23-000	Integration Specialist	22,926	23,679	24,104
210-2220-611358-062-630-01-000-23-000	Data Specialist	6,414	6,516	0
210-2220-613070-062-630-01-000-23-000	Extra Work-Integration Specialist	105	0	0
210-2220-653033-028-630-05-000-23-000	Data Plan	320	0	0
210-2220-658201-000-630-05-000-23-000	Travel-Employee	141	599	599
210-2234-612301-xxx-630-01-000-23-000	Substitute Teacher	509	1,890	1,890
210-2234-615052-xxx-630-01-000-23-000	Stipend-In-Service Participant	0	3,900	3,900
210-2234-632012-xxx-630-03-000-23-000	Consultant Services	3,000	11,516	1,900
210-2234-658201-xxx-630-05-000-23-000	Travel - Employee	11,991	11,912	1,625
210-2234-658253-000-630-05-000-23-000	Travel-Out/Of/State	20	0	0
210-xxxx-621000-xxx-630-02-000-xx-000	Group Insurance Expense	13,365	26,716	20,473
210-xxxx-622000-xxx-630-02-000-xx-000	FICA	9	117	117
210-xxxx-622500-xxx-630-02-000-xx-000	Medicare Part A Expense	1,111	1,274	1,299
210-xxxx-623101-xxx-630-02-000-xx-000	Teachers Retirement	21,718	24,079	23,048
210-xxxx-626001-xxx-630-02-000-xx-000	Workers Comp Insurance	316	352	357
210-5200-693301-000-630-09-000-00-000	Indirect Cost - Federal Fund	12,652	16,295	12,470
210-xxxx-xxxxxx-xxx-630-xx-001-00-000	Prior Year Expenditures	50,788	53,899	53,899
640 - Grades 9 - 12				
210-1510-611248-xxx-640-01-000-11-000	Instructional Interventionist	46,613	47,832	48,273
210-1510-653038-xxx-640-05-000-11-000	Software Access License	83,812	29,091	1,754
210-1510-661005-xxx-640-06-000-11-000	Instructional Materials	8,249	12,553	1,331
210-1510-661510-xxx-640-06-000-24-000	Supplies-Technology Related	2,290	7,975	1,101
210-2214-611363-062-640-01-000-41-000	Coordinator - Special Area	7,149	7,348	15,351



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NCLB Title 1
Striving Readers-Literacy Design Collaborative

The purpose of the Striving Readers Literacy Design Collaborative grant is to train teachers and leaders on the Literacy Design Collaborative (LDC) framework, which includes tools for preparing students in middle and high school to achieve the Common Core Literacy standards in ELA, science and social studies so they are college and career ready.

Due to the uncertainty of funding, no estimate for fiscal year 2015/2016 has been made.

Terrebonne Parish School Board
Special Revenue Funds
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Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
210-0000-545590-000-670-00-000-00-000	Title I, Grants to LEAs - SRCL	\$0	\$7,000	\$0
	Total Revenues	\$0	\$7,000	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
670 - Literacy Design Collaborative				
210-2234-612301-000-670-01-000-23-000	Substitute Teacher	\$0	\$720	\$0
210-2234-615051-000-670-01-000-23-000	Stipend-In-Service Presenter	0	2,400	0
210-2234-658201-000-670-05-000-23-000	Travel - Employee	0	2,394	0
210-2234-661045-000-670-06-000-23-000	Professional Development Supplies	0	150	0
210-2234-622000-000-670-02-000-23-000	FICA	0	101	0
210-2234-622500-000-670-02-000-23-000	Medicare Part A Expense	0	45	0
210-2234-623101-000-670-02-000-23-000	Teachers Retirement	0	672	0
210-2234-626001-000-670-02-000-23-000	Workers Comp Insurance	0	13	0
210-5200-693301-000-670-09-000-00-000	Indirect Cost - Federal Fund	0	505	0
	Total Expenditures	\$0	\$7,000	\$0

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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.

Nineteen 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 nineteen 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 2015/2016 fiscal year is estimated at \$5,739,288 of which \$2,424,675 is allocated to the nineteen Title I schools.

Terrebonne Parish School Board
Special Revenue Funds
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Personnel Roster			
Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Teacher	18	18	0
Preschool Teacher	12	12	0
Instructional Coach	19	18	(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	3	4	1
Part-time Teacher	2	0	(2)
Paraprofessional	12	13	1
Parental Paraprofessional	1	0	(1)
Alternative Program Paraprofessional	1	1	0
Preschool Paraprofessional	12	12	0
Supervisor	1	1	0
Reading Consultant	1	0	(1)
Grant Program Coordinator	1	1	0
Spanish Interpreter	1	1	0
Turnaround Specialist	0	1	1
Clerical/Secretarial	3	3	0
Part-time Paraprofessional	12	0	(12)
Total Positions	105	92	(13)

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Special Revenue Funds
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Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
220-0000-545410-000-000-XX-000-00-000	Title I Grants to LEAs	\$6,212,658	\$6,486,087	\$5,739,288
	Total Revenues	\$6,212,658	\$6,486,087	\$5,739,288
EXPENDITURES AND OTHER USES OF FUNDS				
050 - Professional Development District-Wide				
220-2214-611367-062-000-01-000-23-050	Staff Development Coordinator	\$20,120	\$20,348	\$0
220-2214-658201-000-000-05-000-23-050	Travel-Employee	214	1,000	0
220-2214-661045-000-000-06-000-23-050	Professional Development Supplies	820	3,298	3,298
220-2220-611357-062-000-01-000-23-050	Instructional Coach	0	0	8,221
220-2220-611358-062-000-01-000-23-050	Data Specialist	12,013	12,038	0
220-2234-643045-000-000-04-000-23-050	Maintenance Agreement	600	1,275	1,275
220-2234-658201-000-000-05-000-23-050	Travel-Employee	1,438	1,000	0
220-2234-658253-000-000-05-000-23-050	Travel-Out/of/State	0	10,500	0
220-xxxx-621000-xxx-263-02-000-23-050	Group Insurance Expense	4,615	4,688	1,496
220-xxxx-622500-xxx-263-02-000-23-050	Medicare Part A Expense	462	469	119
220-xxxx-623101-xxx-263-02-000-23-050	Teachers Retirement	3,267	8,386	2,162
220-xxxx-626001-xxx-263-02-000-23-050	Workers Comp Insurance	128	128	33
110 - Instructional Program District-Wide				
220-1510-611205-xxx-263-01-000-11-110	Kindergarten Teacher	99,611	0	0
220-1510-611208-xxx-263-01-000-11-110	Elementary Teacher (1-8)	445,856	594,058	602,690
220-1510-611252-017-263-01-000-11-110	Focus Teacher	34,186	0	0
220-1510-612301-000-263-01-000-11-110	Substitute Teacher	15,874	10,000	10,000
220-1510-643018-000-000-04-000-24-110	Equipment Repair Service	95	0	0
220-1510-661005-xxx-000-06-000-11-110	Instructional Supplies	8,214	4,958	0
220-1510-661510-xxx-000-06-000-24-110	Supplies-Technology Related	7,105	1,254	0
220-2214-611129-060-000-01-000-11-110	Turnaround Specialist	0	0	67,054
220-2214-611349-062-000-01-000-11-110	Reading Consultant	35,537	35,604	21,495
220-2214-611363-062-000-01-000-11-110	Coordinator-Special Area	14,988	15,231	22,561
220-2214-611365-062-000-01-000-11-110	Literacy Focus Coordinator	8,450	8,466	0
220-2214-611369-062-000-01-000-11-110	Early Childhood Coordinator	0	0	8,995

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Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
220-2214-611371-062-000-01-000-11-110	Project Itinerant Liaison	0	20,223	20,375
220-2214-658201-000-000-05-000-11-110	Travel-Employee	891	1,000	1,000
220-2234-612301-000-263-01-000-23-110	Substitute Teacher	0	2,000	0
220-2234-658201-000-000-05-000-11-110	Travel-Employee	3,755	0	0
220-2234-658201-000-000-05-000-23-110	Travel-Employee	0	2,054	2,054
220-xxxx-621000-xxx-xxx-02-000-11-110	Group Insurance Expense	142,466	167,973	143,706
220-xxxx-622000-xxx-xxx-02-000-11-110	FICA	376	744	620
220-xxxx-622500-xxx-xxx-02-000-11-110	Medicare Part A Expense	9,135	10,245	10,921
220-xxxx-623101-xxx-xxx-02-000-11-110	Teachers Retirement	177,512	179,081	186,700
220-xxxx-623905-xxx-xxx-02-000-11-110	LA State Emp Rtmt-LASERS	0	12,125	12,381
220-xxxx-626001-xxx-xxx-02-000-11-110	Workers Comp Insurance	2,585	2,680	3,013
165 - Highly Qualified Professional Development				
220-2234-624001-000-000-02-000-23-165	Tuition Reimbursement	3,000	7,000	7,000
220-2234-624013-000-000-02-000-23-165	Praxis Test Fee	1,050	1,000	1,000
230 - Administration				
220-2214-611113-062-230-01-000-41-230	Supervisor-Federal Programs	79,551	77,481	76,721
220-2214-611401-062-230-01-000-51-230	Clerical/Secretarial	66,555	68,057	67,704
220-2214-644230-000-230-04-000-51-230	Copy Equipment Rental	3,464	10,000	5,000
220-2214-653001-000-230-05-000-51-230	Postage Expense	24	100	100
220-2214-653032-000-230-05-000-51-230	Cellular Telephone Expense	344	500	0
220-2214-658201-000-230-05-000-41-230	Travel-Employee	1,376	2,000	500
220-2214-661050-000-230-06-000-51-230	General Office Supplies	6,516	8,000	1,000
220-2214-661510-000-230-06-000-24-230	Supplies-Technology Related	10,297	3,000	1,000
220-2234-658201-000-230-05-000-41-230	Travel-Employee	2,915	5,137	1,000
220-2259-611423-062-230-01-000-51-230	Media Center Clerk	10,179	0	0
220-2310-633310-000-230-03-000-51-230	Financial Audit Fees	1,500	1,500	1,500
220-xxxx-621000-062-230-02-000-xx-230	Group Insurance Expense	35,894	35,658	35,607
220-xxxx-622500-062-230-02-000-xx-230	Medicare Part A Expense	1,800	1,746	2,094
220-xxxx-623101-062-230-02-000-xx-230	Teachers Retirement	29,399	27,226	37,984
220-xxxx-626001-062-230-02-000-xx-230	Workers Comp Insurance	620	577	578

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Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
240 - Non-Public Allocation				
220-1510-611214-888-240-01-000-11-240	Part-Time Teacher	17,273	18,325	22,684
220-1510-622500-888-240-02-000-11-240	Medicare Part A Expense	250	266	329
220-1510-623101-888-240-02-000-11-240	Teachers Retirement	4,698	5,131	5,966
220-1510-626001-888-240-02-000-11-240	Workers Comp Insurance	70	73	91
220-1510-653038-000-240-05-000-11-240	Software Access License	0	7,420	6,000
220-1510-661005-xxx-240-06-000-11-240	Instructional Materials	1,798	1,636	693
220-1510-661510-xxx-240-06-000-24-240	Supplies-Technology Related	2,129	28,893	2,881
440 - Limited English Proficient				
220-1510-653038-000-440-05-000-11-440	Software Access License	0	6,000	0
220-1510-661005-000-440-05-000-11-440	Instructional Materials	0	817	0
220-1520-611257-062-440-01-000-11-440	LEP Interpreter	0	25,492	40,681
220-1520-622500-062-230-02-000-xx-440	Medicare Part A Expense	0	370	590
220-1520-623101-062-230-02-000-xx-440	Teachers Retirement	0	7,138	10,699
220-1520-626001-062-230-02-000-xx-440	Workers Comp Insurance	0	101	163
450 - Neglected & Delinquent Programs				
220-1460-613042-000-450-01-000-13-450	Summer Program Teacher	16,964	17,000	15,000
220-1460-613081-000-450-01-000-12-450	After School Program Teacher	35,048	35,000	15,335
220-1480-611501-048-450-01-000-11-450	Paraprofessional	14,521	14,802	14,838
220-1480-661005-000-450-06-000-11-450	Instructional Materials	621	1,600	0
220-1480-661510-000-450-06-000-24-450	Supplies-Technology Related	1,719	20,666	5,803
220-1510-611214-027-450-01-000-11-450	Part-Time Teacher	15,336	18,315	22,284
220-1510-611501-xxx-450-01-000-11-450	Paraprofessional	10,143	8,666	9,285
220-2214-611377-062-450-01-000-11-450	Federal Programs Grant Liaison	0	17,695	20,375
220-2234-632012-000-450-03-000-23-450	Consultant Services	8,585	0	0
220-xxxx-621000-xxx-450-02-000-11-450	Group Insurance Expense	16,708	16,504	16,505
220-xxxx-622000-000-450-02-000-xx-450	FICA	853	0	0
220-xxxx-622500-xxx-450-02-000-xx-450	Medicare Part A Expense	1,288	1,618	1,408
220-xxxx-623101-xxx-450-02-000-xx-450	Teachers Retirement	21,273	31,214	25,815
220-xxxx-626001-xxx-450-02-000-xx-450	Workers Comp Insurance	365	443	388

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Special Revenue Funds
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Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
460 - Homeless				
220-1510-611214-062-460-01-000-11-460	Part-Time Teacher	31,118	54,600	90,392
220-2180-611371-062-460-01-000-31-460	Project Itinerant Liaison	13,997	24,013	16,634
220-xxxx-621000-062-460-02-000-31-460	Group Insurance Expense-Active	2,350	3,664	2,544
220-xxxx-622500-xxx-460-02-000-xx-460	Medicare Part A Expense	652	1,140	1,552
220-xxxx-623101-062-460-02-000-11-460	Teachers Retirement	8,464	15,288	28,148
220-xxxx-626001-062-460-02-000-xx-460	Workers Comp Insurance	180	314	429
550 - Pre-School District-Wide				
220-1530-611271-xxx-190-01-000-14-550	Pre-Kindergarten Teacher	468,877	472,296	472,148
220-1530-611501-xxx-190-01-000-14-550	Paraprofessional	182,150	183,221	182,458
220-2214-611369-062-190-01-000-14-550	Early Childhood Coordinator	8,450	8,466	8,995
220-xxxx-621000-xxx-190-02-000-14-550	Group Insurance Expense	244,179	244,377	244,534
220-xxxx-622500-xxx-190-02-000-14-550	Medicare Part A Expense	8,130	9,498	9,636
220-xxxx-623101-xxx-190-02-000-14-550	Teachers Retirement	181,219	170,032	170,919
220-xxxx-623905-xxx-190-02-000-14-550	LA State Emp Rtmt-LASERS	0	5,093	5,103
220-xxxx-626001-xxx-190-02-000-14-550	Workers Comp Insurance	2,601	2,618	2,655
810 - Parental Involvement District-Wide				
220-2180-611371-062-000-01-810-31-810	Project Intererant Liaison	0	0	7,274
220-2180-655001-xxx-000-05-810-31-810	Forms Printing	370	1,000	1,000
220-2180-661039-000-000-06-810-31-810	Parental Involvement Supplies	2,955	2,745	2,745
220-2214-611349-062-000-01-810-31-810	Reading Consultant	15,232	15,258	0
220-2214-658201-000-000-05-810-31-810	Travel-Employee	98	325	325
220-2234-658201-000-000-05-810-31-810	Travel-Employee	194	0	0
220-xxxx-621000-xxx-000-02-810-31-810	Group Insurance Expense	3,762	3,849	1,113
220-xxxx-622500-xxx-000-02-810-31-810	Medicare Part A Expense	186	221	105
220-xxxx-623101-xxx-000-02-810-31-810	Teachers Retirement	4,143	4,272	1,913
220-xxxx-626001-xxx-000-02-810-31-810	Workers Comp Insurance	61	61	29

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2015/2016

220

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
819 - School Level Parental Involvement				
999 - School Budget				
220-2180-611357-xxx-000-01-810-31-819	Instructional Coach	0	0	56,654
220-1460-613081-xxx-000-01-000-12-999	After School Program Teacher	35,337	38,878	34,722
220-1460-661005-xxx-000-06-000-12-999	Instructional Materials	21,493	5,000	5,000
220-1510-611214-xxx-000-01-000-11-999	Part-Time Teacher	22,910	30,738	0
220-1510-611248-xxx-000-01-000-11-999	Instructional Interventionist	227,180	253,193	300,224
220-1510-611251-xxx-000-01-000-11-999	Title I Teacher	39,447	41,086	40,681
220-1510-611501-xxx-000-01-000-11-999	Paraprofessional	197,089	163,906	168,756
220-1510-611517-xxx-000-01-000-11-999	Part-Time Paraprofessional	13,379	12,202	0
220-1510-612211-xxx-000-01-000-11-999	Seasonal Teacher	76,131	0	0
220-1510-612213-xxx-000-01-000-11-999	Seasonal Paraprofessional	32,971	5,397	0
220-1510-612301-xxx-000-01-000-11-999	Substitute Teacher	12,119	901	0
220-1510-612431-xxx-000-01-000-11-999	Substitute Paraprofessional	11,740	23,633	0
220-1510-632023-033-000-03-000-24-999	Other Professional Services	400	0	0
220-1510-653038-xxx-000-05-000-11-999	Software Access Licenses	56,214	84,574	58,626
220-1510-655001-009-000-05-000-51-999	Forms Printing	140	0	0
220-1510-661005-xxx-000-06-000-11-999	Instructional Materials	136,219	29,721	54,845
220-1510-661510-xxx-000-06-000-24-999	Supplies-Technology Related	183,036	319,515	125,317
220-2180-611511-xxx-000-01-810-31-819	Parent Involvement Facilitator	6,127	5,405	0
220-2180-611511-xxx-000-01-810-31-999	Parent Involvement Facilitator	15,456	15,846	0
220-2180-611517-xxx-000-01-810-31-819	Part-Time Paraprofessional	12,528	21,059	0
220-2180-611517-xxx-000-01-810-31-999	Part-Time Paraprofessional	15,182	17,120	0
220-2180-612213-009-000-01-810-31-999	Seasonal Paraprofessional	3,811	0	0
220-2180-612431-038-000-01-810-31-819	Substitute Paraprofessional	5,489	0	0
220-2180-612431-038-000-01-810-31-999	Substitute Paraprofessional	1,366	0	0
220-2180-613041-xxx-000-01-810-31-819	Extra Work-Teacher	255	998	780
220-2180-613041-xxx-000-01-810-31-999	Extra Work-Teacher	0	465	225
220-2180-653001-xxx-000-05-810-31-819	Postage Expense	5,465	5,043	0
220-2180-653001-xxx-000-05-810-31-999	Postage Expense	1,237	1,251	4,738
220-2180-655001-xxx-000-05-810-31-819	Forms Printing	8,676	13,138	0
220-2180-655001-xxx-000-05-810-31-999	Forms Printing	6,649	4,173	12,034

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2015/2016

220

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
220-2180-661039-xxx-000-06-810-31-819	Parental Involvement Supplies	13,730	13,734	0
220-2180-661039-xxx-000-06-810-31-999	Parental Involvement Supplies	5,006	2,397	12,132
220-2180-661510-xxx-000-06-810-31-819	Supplies-Technology Related	9,763	2,268	0
220-2180-661510-xxx-000-06-810-31-999	Supplies-Technology Related	0	319	2,587
220-2220-611356-xxx-000-01-000-23-999	Integration Specialist	32,565	51,839	55,964
220-2220-611357-xxx-000-01-000-23-999	Instructional Coach	779,924	779,989	683,236
220-2220-613058-xxx-000-01-000-23-999	Extra Work-Instructional Coach	0	5,125	0
220-2231-612301-xxx-000-01-000-11-999	Substitute Teacher	37	0	0
220-2234-612301-xxx-000-01-000-23-999	Substitute Teacher	21,737	21,855	10,600
220-2234-613041-xxx-000-01-000-23-999	Extra Work-Teacher	813	0	0
220-2234-615051-xxx-000-01-000-23-999	Stipend-In-Service Presenter	25	225	0
220-2234-615052-xxx-000-01-000-23-999	Stipend-In-Service Participant	818	945	0
220-2234-632012-xxx-000-03-000-23-999	Consultant Services	304,500	106,300	42,050
220-2234-658201-xxx-000-05-000-23-999	Travel-Employee	49,919	20,187	8,115
220-2234-658253-xxx-000-05-000-23-999	Travel-Out/of/State	0	798	599
220-2234-661045-xxx-000-06-000-23-999	Professional Develop Supplies	649	1,327	1,327
220-2720-651061-xxx-000-05-000-12-999	Student Transportation Costs	2,599	5,197	5,197
220-xxxx-621000-xxx-000-02-000-xx-xxx	Group Insurance Expense	372,309	364,668	361,957
220-xxxx-622000-xxx-000-02-000-xx-xxx	FICA	8,021	6,301	657
220-xxxx-622500-xxx-000-02-000-xx-xxx	Medicare Part A Expense	19,595	21,096	19,346
220-xxxx-623101-xxx-000-02-000-xx-xxx	Teachers Retirement	370,067	355,151	352,897
220-xxxx-623300-xxx-000-02-000-xx-xxx	LA School Emp Rtmt-LSERS	5,819	5,945	0
220-xxxx-626001-xxx-000-02-000-xx-xxx	Workers Comp Insurance	6,186	5,962	5,409
896-Remaining Funds Available				
220-1510-661005-000-000-06-000-11-896	Instructional Materials	0	133,122	0
220-1510-661510-000-000-06-000-24-896	Supplies-Technology Related	0	133,123	0
220-5200-693301-xxx-000-09-000-00-000	Indirect Cost - Federal Fund	406,723	467,628	457,192
	Total Expenditures	\$6,212,658	\$6,486,087	\$5,739,288

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

NCLB Title I – Migrant Education

Title I Part C Migrant Education funds are received from a federal grant applied for through the State.

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 2015/2016 are estimated at \$204,572.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Migrant Advocate	1	1	0
Migrant Teacher/Recruiter	0	1	1
Part-time Teacher	1	1	0
Total Positions	2	3	1

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I - Migrant Education
Fiscal Year 2015/2016

230

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
230-0000-545420-000-000-xx-000-00-000	Title I, Part C-Migrant	\$138,411	\$140,621	\$204,572
230-0000-545420-000-000-xx-001-00-000	Title I, Part C-Migrant Prior Year	14,296	4,922	0
	Total Revenues	\$152,707	\$145,543	\$204,572
EXPENDITURES AND OTHER USES OF FUNDS				
230-1510-611214-062-000-01-000-00-000	Part-Time Teacher	\$24,812	\$80,248	\$76,832
230-1510-611501-062-000-01-000-00-000	Paraprofessional	6,635	0	0
230-1510-612211-062-000-01-000-00-000	Seasonal Teacher	23,065	0	0
230-2180-611509-062-000-01-000-00-000	Migrant Advocate	16,770	16,344	16,194
230-2180-611513-000-000-01-000-00-000	Migrant Teacher/Recruiter	0	0	45,743
230-2180-644230-000-000-04-000-00-000	Copy Equipment Rental	550	800	800
230-2180-658201-000-000-05-000-00-000	Travel-Employee	770	1,500	1,500
230-1510-661005-000-000-06-000-00-000	Instructional Materials	10,664	1,000	500
230-2180-661050-000-000-06-000-00-000	General Office Supplies	8,216	300	212
230-2180-661510-000-000-06-000-00-000	Supplies-Technology Related	11,432	0	0
230-2234-658201-000-000-05-000-00-000	Travel-Employee	0	698	0
230-xxxx-621000-062-000-02-000-00-000	Group Insurance Expense	14,845	10,897	23,727
230-xxxx-622500-062-000-02-000-00-000	Medicare Part A Expense	980	1,401	2,012
230-xxxx-623101-062-000-02-000-00-000	Teachers Retirement	19,389	27,046	36,496
230-xxxx-626001-062-000-02-000-00-000	Workers Comp Insurance	282	387	556
230-xxxx-xxxxxx-xxx-000-xx-001-00-000	Prior Year Expenditures	14,297	4,922	0
	Total Expenditures	\$152,707	\$145,543	\$204,572

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

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 State approved guidelines and regulations.

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 2015/2016 is estimated at the prior year’s allocation of \$2,143,158.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Pre K Teacher	15	15	0
Pre K Paraprofessional	15	15	0
Staff Coordinator	1	1	0
Total Positions	31	31	0

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 2015/2016

#240

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
240-0000-545700-000-000-xx-000-00-000	Temp Assist/Needy Family (TANF)	\$2,075,447	\$2,143,158	\$2,143,158
	Total Revenues	\$2,075,447	\$2,143,158	\$2,143,158
EXPENDITURES AND OTHER USES OF FUNDS				
240-1530-611271-000-000-01-000-14-000	Pre-Kindergarten Teacher	\$569,290	\$576,385	\$564,907
240-1530-611501-000-000-01-000-14-000	Paraprofessional	219,678	238,443	232,159
240-1530-612301-000-000-01-000-14-000	Substitute Teacher	85,240	73,347	52,000
240-1530-612431-000-000-01-000-14-000	Substitute Paraprofessional	26,771	20,000	12,000
240-1530-653038-000-000-05-000-14-000	Software Access License	5,890	5,605	6,000
240-1530-661005-000-000-06-000-14-000	Instructional Materials	16,041	38,950	67,219
240-1530-661510-000-000-06-000-14-000	Supplies-Technology Related	6,742	10,000	10,000
240-2214-611369-062-000-01-000-41-000	Early Childhood Coordinator	32,460	32,529	31,561
240-2214-658201-000-000-05-000-41-000	Travel-Employee	372	200	500
240-2214-661050-000-000-06-000-41-000	General Office Supplies	0	500	300
240-2234-612301-000-000-01-000-23-000	Substitute Teacher	7,037	1,653	8,000
240-2234-615052-000-000-01-000-23-000	Stipend-In-Service Participant	3,300	1,200	1,600
240-2234-624017-000-000-02-000-23-000	Certification Fee	0	100	100
240-2234-658201-000-000-05-000-23-000	Travel-Employee	745	1,100	2,000
240-2234-661045-000-000-06-000-23-000	Professional Development Supplies	356	8,000	8,000
240-2620-653001-000-000-05-000-14-000	Postage Expense	0	800	400
240-2720-651061-000-000-05-000-51-000	Student Transportation Costs	450,858	448,431	450,000
240-2834-612431-000-000-01-000-00-000	Substitute Paraprofessional	1,064	0	0
240-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	135,873	154,515	170,724
240-xxxx-621000-000-000-02-000-xx-000	Group Insurance Expense	269,320	288,590	278,143
240-xxxx-622000-000-000-02-000-xx-000	FICA	4,651	2,170	1,984
240-xxxx-622500-000-000-02-000-xx-000	Medicare Part A Expense	12,146	11,968	13,082
240-xxxx-623101-000-000-02-000-xx-000	Teachers Retirement	218,509	224,944	228,870
240-xxxx-623905-000-000-02-000-00-000	LA State Emp Rtmt-LASERS	5,355	0	0
240-xxxx-626001-000-000-02-000-xx-000	Workers Comp Insurance	3,749	3,728	3,609
	Total Expenditures	\$2,075,447	\$2,143,158	\$2,143,158

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

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 as of June 30, 2014.

Terrebonne Parish School Board
 Special Revenue Funds
 US Dept of Health Human Resources Grant - TANF
 Strategies to Empower People (STEP)
 Fiscal Year 2015/2016

240

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
240-0000-545700-000-105-xx-000-00-000	Temp Assist/Needy Family (TANF)	\$2,115	\$0	\$0
	Total Revenues	\$2,115	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
240-1600-661005-000-105-06-000-00-000	Instructional Materials	\$25	\$0	\$0
240-2216-611363-000-105-01-000-00-000	Coordinator-Special Area	1,528	0	0
240-2216-621000-000-105-02-000-00-000	Group Insurance Expense	140	0	0
240-2216-623101-000-105-02-000-00-000	Teachers Retirement	416	0	0
240-2216-626001-000-105-02-000-00-000	Workers Comp Insurance	6	0	0
	Total Expenditures	\$2,115	\$0	\$0

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2015/2016

**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 a high school equivalency diploma, and during that time, improves their rate of success in acquiring employability and occupational competencies.

Funding for fiscal year 2015/2016 is estimated at \$100,000.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
JAG Teacher	2	2	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

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. Because the State Department still had prior year Title V funds, Terrebonne Parish School District was awarded another WIA incentive Grant in fiscal year 2014/2015.

This grant was distributed to WorkReady U Pilot sites to provide adult basic literacy, credit-bearing certificates, and integrated career pathways that evidence strong regional labor market demands.

Due to the uncertainty of funding, no estimate is made for fiscal year 2015/2016.

Terrebonne Parish School Board
 Special Revenue Funds
 Federal Adult Education
 WIA Incentive Grants - Reimbursement
 Fiscal Year 2015/2016

250

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
250-0000-545350-000-000-00-000-00-000	Other Special Education Programs	\$20,000	\$25,000	\$0
	Total Revenues	\$20,000	\$25,000	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
250-1600-611284-042-000-01-000-00-000	Adult Education Teacher	\$965	\$0	\$0
250-1600-613041-000-000-01-000-00-000	Extra Work-Teacher	1,894	2,000	0
250-1600-621000-042-000-02-000-00-000	Group Insurance Expense	223	0	0
250-1600-622500-000-000-02-000-00-000	Medicare Part A Expense	40	29	0
250-1600-623101-000-000-02-000-00-000	Teachers Retirement	778	560	0
250-1600-626001-000-000-02-000-00-000	Workers Comp Insurance	11	8	0
250-1600-632018-000-000-03-000-00-000	Instructional Services	16,089	19,853	0
250-1600-661005-000-000-06-000-00-000	Instructional Materials	0	2,550	0
	Total Expenditures	\$20,000	\$25,000	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

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. The Race to the Top – Phase 3 funding has ended as of December 31, 2014 and will no longer be funded following the 2014/2015 fiscal year.

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.

In late spring of fiscal year 2014 the district received allocations for two additional award programs. The Advanced Placement Exam Fee Reimbursement Award which reimbursed the school district for testing fees for students that met the definition of low-income, were enrolled in a rigorous course preparing them, or a new Advanced Placement course. The Advanced Placement Summer Institute Reimbursement Award reimbursed the school district for registration fees for eligible educators attending the AP Summer Institutes. These institutes provide teachers with the support and training needed to teach AP courses and to utilize Pre-AP teaching strategies.

Due to the uncertainty of funding, no estimate for fiscal year 2015/2016 has been made.

Terrebonne Parish School Board
Special Revenue Funds
ARRA-Race to the Top
Fiscal Year 2015/2016

#261

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
261-0000-545900-000-000-00-000	ARRA-Race to the Top	\$171,340	\$16,983	\$0
261-0000-545900-000-182-00-000-00-000	ARRA-Race to the Top	13,172	0	0
261-0000-545900-000-236-00-000-00-000	ARRA-Race to the Top	272	0	0
261-0000-545900-000-237-00-000-00-000	ARRA-Race to the Top-Summer Inst	16,675	0	0
261-0000-545900-000-238-00-000-00-000	ARRA-Race to the Top	170	0	0
	Total Revenues	\$201,629	\$16,983	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
261-2220-611352-000-000-01-000-23-000	STEM Coordinator	\$45,190	\$12,126	\$0
261-2220-611356-000-000-01-000-23-000	Integration Specialist	25,229	0	0
261-2220-621000-000-000-02-000-23-000	Group Insurance Expense	9,788	1,240	0
261-2220-622500-000-000-02-000-23-000	Medicare Part A Expense	1,002	175	0
261-2220-623101-000-000-02-000-23-000	Teachers Retirement	19,154	3,395	0
261-2220-626001-000-000-02-000-23-000	Workers Comp Insurance	277	47	0
261-2239-653038-000-000-05-000-23-000	Software Access Licenses	65,820	0	0
261-2239-658201-000-000-05-000-23-000	Travel-Employee	3,732	0	0
261-2239-658253-000-000-05-000-23-000	Travel-Out/Of/State	1,148	0	0
182 - Advanced Placement Test Fee Reimbursement				
261-1100-656005-xxx-182-05-000-00-000	Test/Evaluation Fee	13,172	0	0
236 - Educator Leader Cadre				
261-2239-612301-000-236-01-000-00-000	Substitute Teacher	272	0	0
237 - Summer Institute				
261-2239-658201-xxx-237-05-000-23-000	Travel-Employee	16,675	0	0
238 - Superintendent Collaboration				
261-2239-658201-000-238-05-000-00-000	Travel-Employee	170	0	0
	Total Expenditures	\$201,629	\$16,983	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

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.

The AP Exam reimbursement for fiscal year 2015/2016 is estimated at \$11,029.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

U. S. Department of Health and Human Services
Childcare and Development Block Grant - Federal
Early Childhood Community Network Pilot - CCDF

The Early Childhood Community Network Pilot – Childcare and Development Block Grant – Federal (CCDF) Grant was first awarded to Terrebonne Parish School District in January of 2015. Funding was provided from both federal and state sources. The ultimate goal of this federal grant is to prepare our youngest learners for Kindergarten through support and implementation of the following five strategies outlined in the Early Childhood Care and Education Network-Roadmap to 2015:

1. Unity Expectations
2. Support Teachers and Providers
3. Measure and Recognize Progress
4. Fund High Quality Providers
5. Provide Clear Information and High Quality Choices

Terrebonne Parish received a \$60,000 award, which was allocated at 20% for fiscal year 2014/2015 and 80% for fiscal year 2015/2016.

Funding for fiscal year 2015/2016 is estimated at \$48,000.

Terrebonne Parish School Board
 Special Revenue Funds
 Early Childhood Network Pilot
 Fiscal Year 2015/2016

280

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
280-0000-545900-000-000-00-000	Restricted Grants-Through State	\$0	\$12,000	\$48,000
	Total Revenues	\$0	\$12,000	\$48,000
EXPENDITURES AND OTHER USES OF FUNDS				
280-2234-632012-000-000-03-000-00-000	Consultant Services	\$0	\$12,000	\$19,600
280-1530-661005-000-000-06-000-00-000	Instructional Materials	0	0	16,700
280-1530-661510-000-000-06-000-00-000	Supplies-Technology Related	0	0	11,700
	Total Expenditures	\$0	\$12,000	\$48,000

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

**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 2015/2016 fiscal year is \$80,246. The allocation for Title III – Regular Program is estimated at \$62,995. The allocation for Title III - Immigrant Set Aside is estimated at \$17,251.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Paraprofessional	2	2	0
Part-Time Teacher	1	2	1
Total Positions	3	4	1

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title III

310

English Language Acquisition, Enhancement, Academic Achievement
Fiscal Year 2015/2016

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
310-0000-545470-000-000-00-000-00-000	Title III, Part A	\$79,231	\$80,602	\$62,995
310-0000-545470-000-730-00-000-00-000	Title III, Part A-Immigrant	64,631	32,202	17,251
	Total Revenues	\$143,862	\$112,804	\$80,246
EXPENDITURES AND OTHER USES OF FUNDS				
310-1520-611214-000-000-01-000-11-000	Part-Time Teacher	\$17,699	\$18,025	\$26,754
310-1520-611257-000-000-01-000-11-000	LEP Interpreter	0	14,944	0
310-1520-611501-000-000-01-000-11-000	Paraprofessional	0	13,788	14,237
310-1520-611905-000-000-01-000-11-000	Part-Time Interpreter	28,617	0	0
310-1520-612211-000000-01-000-11-000	Seasonal Teacher	6,825	0	0
310-1520-658201-000-000-05-000-11-000	Travel - Employee	973	935	500
310-1520-661005-000-000-06-000-11-000	Instructional Materials	245	2,573	910
310-1520-661510-000-000-06-000-24-000	Supplies - Technology Related	13,741	6,974	242
310-2234-658201-000-000-05-000-23-000	Travel - Employee	150	350	100
310-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	1,554	1,580	1,235
310-xxxx-621000-000-000-02-000-11-000	Group Insurance Expense	0	7,478	7,478
310-xxxx-622000-000-000-02-000-11-000	FICA	1,774	0	0
310-xxxx-622500-000-000-02-000-31-000	Medicare Part A Expense	771	678	594
310-xxxx-623101-000-000-02-000-31-000	Teachers Retirement	6,670	13,092	10,781
310-xxxx-626001-000-000-02-000-31-000	Workers Comp Insurance	212	185	164
730 - Title III-Immigrant				
310-1520-611501-000-730-01-000-11-000	Paraprofessional	30,762	13,784	8,045
310-1520-621000-000-730-02-000-11-000	Group Insurance Expense	14,619	7,476	3,738
310-1520-622500-000-730-02-000-11-000	Medicare Part A Expense	416	200	117
310-1520-623101-000-730-02-000-11-000	Teachers Retirement	8,367	3,860	2,116
310-1520-626001-000-730-02-000-11-000	Workers Comp Insurance	121	54	32
310-1520-658201-000-730-05-000-11-000	Travel - Employee	955	1,350	900
310-1520-661005-000-730-06-000-11-000	Instructional Materials	0	3,156	729
310-1520-661510-000-730-06-000-24-000	Supplies - Technology Related	5,160	0	200
310-5200-693301-000-730-09-000-00-000	Indirect Cost - Federal Fund	4,231	2,322	1,374
	Total Expenditures	\$143,862	\$112,804	\$80,246

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

**NCLB Title IV
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 FY14 to fund the School Climate Coach's salary and benefits. In fiscal year 2014-2015, a supplemental allocation to prior year funds was received in the amount of \$75,000.

Due to the uncertainty of funding, no estimate for fiscal year 2015/2016 has been made.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
School Climate Coach	1	0	(1)
Total Positions	1	0	(1)

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title IV - Louisiana Safe and Supportive Schools Initiative
Fiscal Year 2015/2016

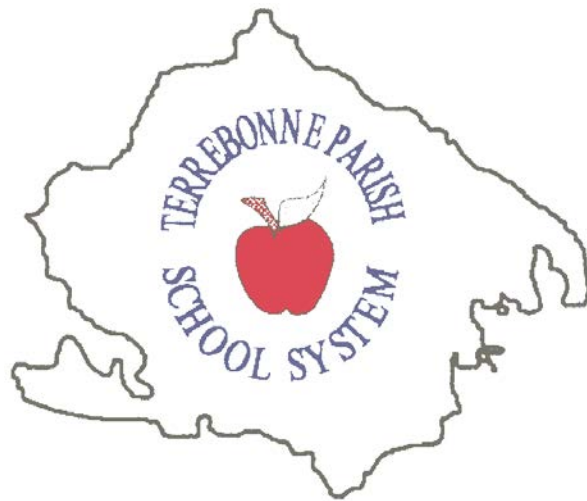
#320

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
320-0000-545440-000-284-xx-000-00-000	Other NCLB Programs	\$197,845	\$0	\$0
320-0000-545440-000-284-00-73x-00-000	Other NCLB Programs-2nd Grant	3,805	0	0
320-0000-545440-000-284-00-001-00-000	Other NCLB Prog - Prior Yr Funds	66,838	211,816	0
320-0000-545440-000-800-00-000-00-000	Other NCLB Programs-Cont & Dona	0	2,675	0
	Total Revenues	\$268,488	\$214,491	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
320-1100-661005-xxx-284-06-000-32-000	Instructional Materials	\$14,748	\$0	\$0
320-1100-661510-013-284-06-000-24-000	Supplies-Technology Related	9,511	0	0
320-2120-661049-000-284-06-000-32-000	Guidance Materials	4,281	0	0
320-2180-653001-036-284-05-000-31-000	Postage Expense	611	0	0
320-2214-611384-062-284-01-000-32-000	School Climate Coach	44,174	0	0
320-2214-611401-062-284-01-000-51-000	Clerical/Secretarial	913	0	0
320-2214-624017-000-284-02-000-32-000	Certification Fee	150	0	0
320-2214-658201-000-284-05-000-32-000	Travel-Employee	1,209	0	0
320-2214-661050-000-284-06-000-32-000	General Office Supplies	3,752	0	0
320-2234-615052-xxx-284-01-000-32-000	Stipend-In-Service Participant	2,865	0	0
320-2234-632012-000-284-03-000-23-000	Consultant Services	4,860	0	0
320-2234-658201-xxx-284-05-000-23-000	Travel-Employee	7,060	0	0
320-2234-658253-xxx-284-05-000-23-000	Travel-Out/Of/State	21,930	0	0
320-2234-661045-xxx-284-06-000-32-000	Professional Development Supplies	1,230	0	0
320-2660-661068-xxx-284-06-000-51-000	Security Supplies	47,912	0	0
320-5200-693301-000-284-09-000-00-000	Indirect Cost - Federal Fund	12,952	0	0
320-xxxx-621000-062-284-02-000-00-000	Group Insurance Expense	5,830	0	0
320-2234-622000-xxx-284-02-000-00-000	FICA	14	0	0
320-xxxx-622500-xxx-284-02-000-00-000	Medicare Part A Expense	683	0	0
320-xxxx-623101-xxx-284-02-000-00-000	Teachers Retirement	12,970	0	0
320-xxxx-626001-xxx-284-02-000-00-000	Workers Comp Insurance	190	0	0
320-xxxx-xxxxxx-xxx-284-xx-001-00-000	Prior Year Expenditures	66,838	211,816	0
284-730 Second Grant				
320-2214-611384-000-284-01-73x-00-000	School Climate Coach	2,550	0	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title IV - Louisiana Safe and Supportive Schools Initiative
Fiscal Year 2015/2016

#320

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
320-2214-621000-000-284-02-73x-00-000	Group Insurance Expense	262	0	0
320-2214-662500-000-284-02-73x-00-000	Medicare Part A Expense	36	0	0
320-2214-623101-000-284-02-73x-00-000	Teachers Retirement	694	0	0
320-2214-626001-000-284-02-73x-00-000	Workers Comp Insurance	12	0	0
320-2214-658201-000-284-05-73x-00-000	Travel-Employee	26	0	0
320-5200-693301-000-284-09-73x-00-000	Indirect Cost - Federal Fund	225	0	0
284-800 Contributions and Donations				
320-2120-661049-000-800-06-000-00-000	Guidance Materials	0	2,675	0
Total Expenditures		\$268,488	\$214,491	\$0



Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2015/2016

**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 \$1,113,776. The purpose of these funds is to expand the school counselor program by providing five additional guidance counselors to ensure equitable access to, and participation in, this federally-assisted program for students at five schools: Elysian Fields, Grand Caillou Elementary, Oaklawn, Southdown and Village East.

Projected revenues and expenditures for the 2015-2016 fiscal year is estimated at \$352,566.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Guidance Counselor	5	5	0
Total Positions	5	5	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

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 2015/2016

#341

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
341-0000-545500-xxx-000-xx-001-00-000	Title I, Part A-SIF	\$7,478	\$0	\$0
	Total Revenues	\$7,478	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
341-xxxx-xxxxxx-xxx-000-xx-001-xx-000	Prior Year Expenditures	\$7,478	\$0	\$0
	Total Expenditures	\$7,478	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

**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 2015/2016 is estimated at \$1,236,619. The basic Title II-Part A is comprised of two components, Administrative and Non-Public, which have allocations of \$1,048,699 and \$187,920 respectively.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Staff Development Coordinator	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title II Teacher and Principal Training and Recruiting
Fiscal Year 2015/2016

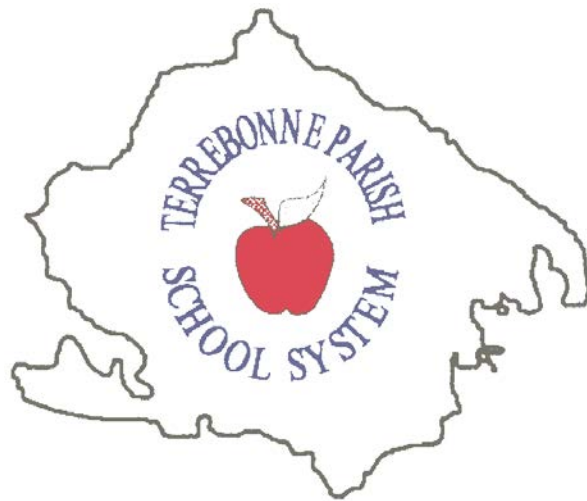
370

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
370-0000-545450-000-000-00-000-00-000	Title II, Part A	\$1,103,234	\$1,115,954	\$1,048,699
370-0000-545450-000-240-00-000-00-000	Title II, Part A	110,621	204,095	187,920
370-0000-552203-000-710-00-000-00-000	Support Transfer From Fund 110	55,077	0	0
	Total Revenues	\$1,268,932	\$1,320,049	\$1,236,619
EXPENDITURES AND OTHER USES OF FUNDS				
370-1105-615101-000-000-01-000-22-000	Performance Pay	\$0	\$34,616	\$0
370-1110-615101-000-000-01-000-22-000	Performance Pay	562,679	233,650	190,927
370-1110-615103-000-000-01-000-22-000	Target/Demand Teacher Stipend	70,000	0	309,468
370-1110-615109-000-000-01-000-22-000	Value Add Stipend	59,000	0	0
370-1130-615109-000-000-01-000-22-000	Value Add Stipend	3,000	0	0
370-1211-615101-000-000-01-000-22-000	Performance Pay	0	11,860	0
370-1211-615103-000-000-01-000-22-000	Target/Demand Teacher Stipend	0	0	40,360
370-1212-615101-000-000-01-000-22-000	Performance Pay	0	23,967	0
370-1216-615101-000-000-01-000-22-000	Performance Pay	0	6,000	0
370-1220-615101-000-000-01-000-22-000	Performance Pay	0	8,945	7,307
370-1220-615109-000-000-01-000-22-000	Value Add Stipend	2,000	0	0
370-1410-615101-000-000-01-000-22-000	Performance Pay	0	6,349	0
370-1510-615101-000-000-01-000-22-000	Performance Pay	24,714	5,870	0
370-1510-615103-000-000-01-000-22-000	Target/Demand Teacher Stipend	0	0	94,172
370-1510-615109-000-000-01-000-22-000	Value Add Stipend	8,000	0	0
370-1530-615101-000-000-01-000-22-000	Performance Pay	0	17,984	0
370-2122-615101-000-000-01-000-22-000	Performance Pay	0	6,000	4,901
370-2152-615101-000-000-01-000-22-000	Performance Pay	0	6,000	4,901
370-2214-611367-000-000-01-000-41-000	Staff Development Coordinator	39,509	40,025	59,844
370-2214-658201-000-000-05-000-41-000	Travel-Employee	415	600	1,200
370-2220-615101-000-000-01-000-22-000	Performance Pay	0	8,795	0
370-2234-612301-000-000-01-000-23-xxx	Substitute Teacher	1,109	34,680	0
370-2234-615052-000-000-01-000-23-000	Stipend-In-Service Participant	0	135,000	20,250
370-2234-624001-000-000-02-000-23-000	Tuition Reimbursement	7,800	26,000	16,000
370-2234-624013-000-000-02-000-23-000	Praxis Test Fee	2,820	10,000	4,000

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title II Teacher and Principal Training and Recruiting
Fiscal Year 2015/2016

370

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
370-2234-632012-000-000-03-000-23-000	Consultant Services	0	103,500	16,871
370-2234-653033-000-000-05-000-23-000	Data Plan	9,346	9,883	12,000
370-2234-653038-000-000-05-000-23-000	Software Access Licenses	88,730	88,780	6,445
370-2234-658201-000-000-05-000-23-000	Travel-Employee	38,251	95,339	0
370-2234-661045-000-000-06-000-23-000	Professional Development Supplies	0	16,013	180
370-2234-661054-000-000-06-000-23-000	Subscription Expense	439	380	380
370-2252-615101-000-000-01-000-22-000	Performance Pay	24,165	11,967	0
370-2310-633310-000-000-03-000-51-000	Financial Audit Fees	475	510	510
370-2410-615101-000-000-01-000-22-000	Performance Pay	27,907	12,000	9,808
370-2420-615101-000-000-01-000-22-000	Performance Pay	25,400	9,000	7,357
370-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	72,225	80,458	83,540
370-xxxx-621000-062-000-02-000-41-000	Group Insurance Expense	4,496	4,958	7,477
370-xxxx-622000-000-000-02-000-23-xxx	FICA	204	281	0
370-xxxx-622500-000-000-02-000-xx-xxx	Medicare Part A Expense	11,917	8,791	10,869
370-xxxx-623101-000-000-02-000-xx-000	Teachers Retirement	17,905	56,915	137,836
370-xxxx-626001-000-000-02-000-xx-xxx	Workers Comp Insurance	728	838	2,096
240 - Non Public				
370-2234-632012-000-240-03-000-23-240	Consultant Services	4,000	19,865	18,115
370-2234-653038-000-240-05-000-23-240	Software Access Licenses	6,995	0	0
370-2234-661045-000-240-06-000-23-246	Professional Development Supplies	2,441	3,222	2,425
370-2234-689501-000-240-xx-000-23-245	Non Public Travel Expense	42,961	53,538	48,953
370-2234-689503-000-240-08-000-23-245	Non Public Travel O/O/S	11,712	50,178	47,068
370-2234-689505-000-240-08-000-23-165	Tuition Reimb-Non Employee	31,555	31,593	28,124
370-2234-689507-000-240-08-000-23-240	Non Public Presenter	0	2,450	2,347
370-2234-689509-000-240-08-000-23-240	Non Public Attendee Stipend	3,715	28,535	25,919
370-5200-693301-000-240-09-000-00-000	Indirect Cost - Federal Fund	7,242	14,714	14,969
710 - Transfer Expense - (Non-Reimb)				
370-xxxx-xxxxxx-xxx-xxx-xx-710-xx-xxx	Transfer Expense - (Non-Reimb)	55,077	0	0
Total Expenditures		\$1,268,932	\$1,320,049	\$1,236,619



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

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 ended during the 2014/2015 fiscal year.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

NCLB Title II – Mathematics and Science Partnerships

The Mathematics and Science Partnerships were established under Title II-Part B of NCLB Act of 2001 to assist districts as they create opportunities for enhanced and ongoing professional development for mathematics and science teachers. It consists of actual salary and benefit expenses, travel, and substitutes for teachers and is reimbursed through an agreement between Terrebonne and Lafourche parishes.

Funding for fiscal year 2015/2016 is estimated at the prior year's allocation of \$47,542.

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title II - Math and Science Partnership
Fiscal Year 2015/2016

#370

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
370-0000-545450-000-223-00-000-00-000	Title II, Part B	\$0	\$47,542	\$47,542
	Total Revenues	\$0	\$47,542	\$47,542
EXPENDITURES AND OTHER USES OF FUNDS				
370-2234-612301-000-223-01-000-00-000	Substitute Teacher	\$0	\$11,508	\$11,508
370-2234-615052-000-223-01-000-00-000	Stipend-In-Service Participant	0	18,000	18,000
370-2234-622000-000-223-02-000-00-000	FICA	0	31	31
370-2234-622500-000-223-02-000-00-000	Medicare Part A Expense	0	428	428
370-2234-623101-000-223-02-000-00-000	Teachers Retirement	0	8,231	8,231
370-2234-626001-000-223-02-000-00-000	Workers Comp Insurance	0	118	118
370-2234-658201-000-223-05-000-00-000	Travel-Employee	0	9,226	9,226
	Total Expenditures	\$0	\$47,542	\$47,542

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2015/2016

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.

Projected revenues and expenditures for the 2015/2016 fiscal year are estimated at \$385,588.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Paraprofessional	7	7	0
Clerical/Secretarial	1	1	0
Support Services Coordinator	1	1	0
Total Positions	9	9	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title VII - Indian Education
Fiscal Year 2015/2016

410

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
410-0000-543900-000-000-00-00-000	Restricted Grants Direct	\$394,949	\$400,565	\$385,588
	Total Revenues	\$394,949	\$400,565	\$385,588
EXPENDITURES AND OTHER USES OF FUNDS				
410-1510-611501-000-000-01-000-00-000	Paraprofessional	\$133,555	\$117,424	\$110,824
410-1510-613001-000-000-01-000-00-000	Paraprofessional-Extra Work	0	800	800
410-1510-632018-000-000-03-000-00-000	Instructional Services	7,475	7,800	7,800
410-1510-661005-000-000-06-000-00-000	Instructional Materials	9,142	3,533	2,090
410-1510-661510-000-000-06-000-00-000	Supplies-Technology Related	1,125	12,952	2,800
410-2180-661039-000-000-06-000-00-000	Parental Involvement Supplies	379	852	850
410-2214-611401-000-000-01-000-00-000	Clerical/Secretarial	23,159	23,257	23,108
410-2214-611822-000-000-01-000-00-000	Coordinator-Support Service	47,475	47,475	46,981
410-2214-658201-000-000-05-000-00-000	Travel-Employee	1,579	2,000	2,000
410-2214-661050-000-000-06-000-00-000	General Office Supplies	744	1,114	1,114
410-2310-633310-000-000-03-000-00-000	Financial Audit Fees	105	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	391	1,323	850
410-2720-651056-000-000-05-000-00-000	Field Trip Expense	2,008	3,800	3,800
410-5200-693301-000-000-09-000-00-000	Indirect Cost-Federal Fund	17,982	31,124	33,375
410-xxxx-621000-000-000-02-000-00-000	Group Insurance Expense	102,124	100,757	100,897
410-xxxx-622000-000-000-02-000-00-000	FICA	0	50	0
410-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	2,176	2,466	2,378
410-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	44,705	42,962	45,064
410-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	809	746	727
	Total Expenditures	\$394,949	\$400,565	\$385,588

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

Local Billable Services

The 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.

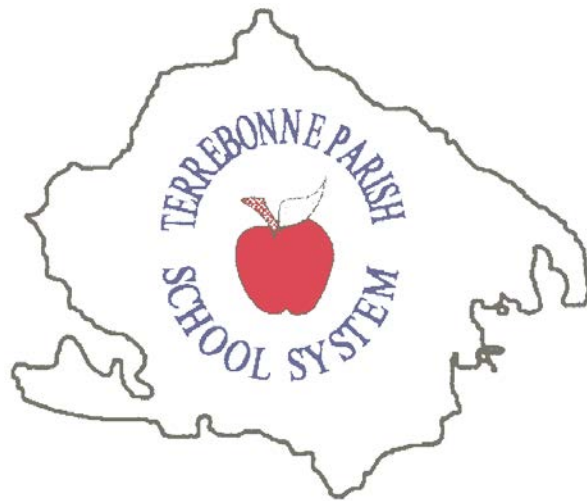
The nine schools listed are expected to participate in the 2015/2016 Child Care Program:

Acadian Elementary	\$33,702
Bourg Elementary	35,191
Broadmoor Elementary	55,315
Coteau-Bayou Blue Elementary	31,713
Lisa Park Elementary	58,936
Mulberry Elementary	98,022
Oakshire Elementary	56,519
Schriever Elementary	29,500
Upper Little Caillou Elementary	<u>40,451</u>
Total Budget	\$439,349

Terrebonne Parish School Board
Special Revenue Funds
Local Billable Services
Fiscal Year 2015/2016

470

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
470-0000-517900-xxx-000-00-000-00-000	Other Activity Income	\$700,466	\$461,203	\$439,349
470-0000-519200-xxx-000-00-000-00-000	Contributions and Donations	81,284	0	0
	Total Revenues	\$781,750	\$461,203	\$439,349
EXPENDITURES AND OTHER USES OF FUNDS				
470-1100-612213-xxx-000-01-000-00-000	Seasonal Paraprofessional	\$1,474	\$0	\$0
470-1110-611517-xxx-000-01-000-00-000	Part-Time Paraprofessional	69	0	0
470-2410-611427-xxx-000-01-000-00-000	Part-Time Clerical	72,390	0	0
470-xxxx-612301-xxx-000-01-000-00-000	Substitute Teacher	2,651	0	0
470-2400-612433-xxx-000-01-000-00-000	Substitute Secretary/Clerical	501	0	0
470-2620-613013-xxx-000-01-000-00-000	Extra Work-Maintenance	6,084	0	0
470-3120-613031-xxx-000-01-000-00-000	Extra Work-CNP Managers	21	0	0
470-3120-613035-xxx-000-01-000-00-000	Extra Work-CNP Workers	238	0	0
470-xxxx-613041-xxx-000-01-000-00-000	Extra Work-Teacher	695	0	0
470-1460-613081-xxx-000-01-000-00-000	After School Program Teacher	500	0	0
470-2231-615051-xxx-000-01-000-00-000	Stipend-In-service Presenter	75	0	0
470-xxxx-615052-000-000-01-000-00-000	Stipend-In-service Participant	14,960	0	0
470-xxxx-622000-xxx-000-02-000-00-000	FICA	4,782	0	0
470-xxxx-622500-xxx-000-02-000-00-000	Medicare Part A Expense	1,419	0	0
470-xxxx-623101-xxx-000-02-000-00-000	Teachers Retirement	4,343	0	0
470-xxxx-623300-xxx-000-02-000-00-000	LA Sch Employees Rtmt-LSERS	1,808	0	0
470-xxxx-626001-xxx-000-02-000-00-000	Workers Comp Insurance	560	0	0
470-1390-632018-000-000-03-000-00-000	Instructional Services	21,000	0	0
470-2630-642435-000-000-00-000-00-000	Grounds Care Service	16,500	0	0
470-2400-653005-xxx-000-00-000-00-000	Telephone Expense	16,294	0	0
470-2220-653012-xxx-000-05-000-00-000	Data Communications Lines	2,140	0	0
470-xxxx-658201-000-000-05-000-00-000	Travel-Employee	2,248	0	0
470-2660-661068-xxx-xxx-06-000-00-000	Security Supplies	729	0	0
470-1100-661510-xxx-000-06-000-00-000	Supplies-Technology Related	84,032	0	0
474 - Child Care Services				
470-1460-613052-xxx-474-01-000-00-000	Extra Work-Child Care	349,755	353,711	344,476



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

**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.

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 2015/2016 is estimated to be \$339,052, which includes \$258,549 for the Basic Grant, \$44,925 for the Adult and Family Literacy Grant, and \$35,578 for the English Language/Civics Education Grant.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Teacher	2	2	0
Part-time Teacher	4	4	0
Part-time Paraprofessional	5	5	0
Total Positions	11	11	0

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education
Fiscal Year 2015/2016

490

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-000-00-000-00-000	Adult Basic Education	\$151,555	\$258,549	\$258,549
490-0000-545200-000-000-00-001-00-000	Adult Basic Education-Prior Year	18,000	21,368	0
490-0000-545200-000-xxx-00-002-00-000	Adult Basic Education-Carry Over	38,049	52,460	0
	Total Revenues	\$207,604	\$332,377	\$258,549
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-611214-000-000-01-000-00-000	Part-Time Teacher	\$27,625	\$25,500	\$63,829
490-1600-611284-000-000-01-000-00-000	Adult Education Teacher	30,862	71,507	81,394
490-1600-611517-000-000-01-000-00-000	Part-Time Paraprofessional	9,494	18,000	25,637
490-1600-612301-000-000-01-000-00-000	Substitute Teacher	17,519	25,000	2,000
490-1600-612431-000-000-01-000-00-000	Substitute Paraprofessional	4,852	10,000	2,000
490-1600-613001-000-000-01-000-00-000	Extra Work-Paraprofessional	9,614	12,000	1,000
490-1600-613041-000-000-01-000-00-000	Extra Work-Teacher	5,866	13,000	1,000
490-1600-621000-000-000-02-000-00-000	Group Insurance Expense	10,595	20,307	20,307
490-1600-622000-000-000-02-000-00-000	FICA	1,148	3,348	1,837
490-1600-622500-000-000-02-000-00-000	Medicare Part A Expense	1,452	2,538	2,565
490-1600-623101-000-000-02-000-00-000	Teachers Retirement	22,507	33,882	38,720
490-1600-626001-000-000-02-000-00-000	Workers Comp Insurance	420	700	706
490-1600-658201-000-000-05-000-00-000	Travel-Employee	80	0	0
490-1600-661005-000-000-06-000-00-000	Instructional Materials	929	4,840	1,927
490-1600-661510-000-000-06-000-00-000	Supplies-Technology Related	0	1,830	1,000
490-1600-661510-000-000-07-000-00-000	Supplies-Technology Related	0	170	200
490-2216-661050-000-000-06-000-00-000	General Office Supplies	102	566	546
490-2236-658201-000-000-05-000-00-000	Travel-Employee	1,197	0	500
490-2236-658253-000-000-05-000-00-000	Travel-Out/Of/State	0	3,000	1,000
490-2310-633310-000-000-03-000-00-000	Financial Audit Fees	85	80	100
490-5200-693301-000-000-09-000-00-000	Indirect Cost-Federal Fund	7,208	12,281	12,281
490-xxxx-xxxxxx-000-000-xx-001-00-000	Prior Year Expenditures	18,000	21,368	0
490-xxxx-xxxxxx-000-000-xx-002-00-000	Carry Over Expenditures	35,407	52,460	0
490-xxxx-xxxxxx-000-730-xx-002-00-000	Carry Over Expenditures	2,642	0	0
	Total Expenditures	\$207,604	\$332,377	\$258,549

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

**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 2015/2016 is estimated at the prior year's allocation of \$44,925.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Part-time Teacher	1	1	0
Part-time Paraprofessional	2	2	0
Total Positions	3	3	0

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education - Adult and Family Literacy
Fiscal Year 2015/2016

490

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-100-00-130-00-000	Adult Basic Education	\$32,783	\$44,925	\$44,925
490-0000-545200-000-100-00-131-00-000	Adult Basic Education-Prior Year	0	3,624	0
490-0000-545200-000-100-00-132-00-000	Adult Basic Education-Carry Over	0	10,269	0
	Total Revenues	\$32,783	\$58,818	\$44,925
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-611214-000-100-01-130-00-000	Part-Time Teacher	\$10,717	\$13,260	\$20,509
490-1600-611517-000-100-01-130-00-000	Part-Time Paraprofessional	8,069	12,000	7,325
490-1600-612301-000-100-01-130-00-000	Substitute Teacher	1,911	0	0
490-1600-612431-000-100-01-130-00-000	Substitute Paraprofessional	6,851	8,160	5,000
490-1600-622000-000-100-02-130-00-000	FICA	1,647	2,072	764
490-1600-622500-000-100-02-130-00-000	Medicare Part A Expense	399	485	475
490-1600-623101-000-100-02-130-00-000	Teachers Retirement	266	0	5,394
490-1600-626001-000-100-02-130-00-000	Workers Comp Insurance	109	134	131
490-1600-658201-000-100-05-130-00-000	Travel - Employee	25	0	0
490-1600-661005-000-100-06-130-00-000	Instructional Materials	999	2,000	2,581
490-1600-661510-000-100-07-130-00-000	Supplies-Technology Related	118	4,568	500
490-2216-661050-000-100-06-130-00-000	General Office Supplies	116	112	112
490-5200-693301-000-100-09-130-00-000	Indirect Cost - Federal Fund	1,556	2,134	2,134
490-xxxx-xxxxxx-000-100-xx-131-00-000	Prior Year Expenditures	0	3,624	0
490-xxxx-xxxxxx-000-100-xx-132-00-000	Carry Over Expenditures	0	10,269	0
	Total Expenditures	\$32,783	\$58,818	\$44,925

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

**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 integrated English, literacy, and civics educational services to individuals of limited English proficiency.

Funding for fiscal year 2015/2016 is estimated at the prior year's allocation of \$35,578.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Paraprofessional	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education - English Language/Civics
Fiscal Year 2015/2016

490

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-010-00-000-00-000	Adult Basic Education	\$14,194	\$35,578	\$35,578
490-0000-545200-000-010-00-001-00-000	Adult Basic Education-Prior Year	0	6,298	0
490-0000-545200-000-010-00-002-00-000	Adult Basic Education-Carry Over	25,413	19,648	0
490-0000-545200-000-010-00-202-00-000	Adult Basic Education-Carry Over Ex	0	93	0
	Total Revenues	\$39,607	\$61,617	\$35,578
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-611214-000-010-01-000-00-000	Part-Time Teacher	\$1,950	\$0	\$0
490-1600-611501-000-010-01-000-00-000	Paraprofessional	4,599	13,515	13,691
490-1600-612301-000-010-01-000-00-000	Substitute Teacher	814	0	0
490-1600-612431-000-010-01-000-00-000	Substitute Paraprofessional	330	1,745	2,000
490-1600-613001-000-010-01-000-00-000	Extra Work - Paraprofessional	0	2,111	2,000
490-1600-613041-000-010-01-000-00-000	Extra Work - Teacher	1,350	2,385	3,000
490-1600-621000-000-010-02-000-00-000	Group Insurance Expense	2,492	7,477	7,477
490-1600-622000-000-010-02-000-00-000	FICA	192	239	124
490-1600-622500-000-010-02-000-00-000	Medicare Part A Expense	129	288	301
490-1600-623101-000-010-02-000-00-000	Teachers Retirement	1,618	4,445	4,916
490-1600-626001-000-010-02-000-00-000	Workers Comp Insurance	36	79	83
490-1600-661005-000-010-06-000-00-000	Instructional Materials	0	1,515	207
490-2216-661050-000-010-06-000-00-000	General Office Supplies	9	89	89
490-5200-693301-000-010-09-000-00-000	Indirect Cost - Federal Fund	675	1,690	1,690
490-xxxx-xxxxxx--000-010-xx-001-00-000	Prior Year Expenditures	0	6,298	0
490-xxxx-xxxxxx--000-010-xx-002-00-000	Carry Over Expenditures	25,413	19,648	0
490-xxxx-xxxxxx--000-010-xx-202-00-000	Carry Over Expenditures-Ex LCTCS	0	93	0
	Total Expenditures	\$39,607	\$61,617	\$35,578

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

Federal Adult Education
Federal Leadership

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

Funding for fiscal year 2015/2016 is estimated at \$10,000.

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education - Federal Leadership Funds
Fiscal Year 2015/2016

490

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-125-00-000-00-000	Adult Basic Education	\$5,779	\$10,000	\$10,000
490-0000-545200-000-125-00-001-00-000	Adult Basic Education-Prior Year	0	483	0
490-0000-545200-000-125-00-002-00-000	Adult Basic Education-Carry Over	13,491	21,863	0
490-0000-545200-000-125-00-202-00-000	Adult Basic Education-Carry Over Ex	0	18,509	0
	Total Revenues	\$19,270	\$50,855	\$10,000
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-661005-000-125-06-000-00-000	Instructional Materials	\$5,779	\$0	\$0
490-1600-661005-000-125-06-000-00-001	Instructional Materials	0	5,000	5,000
490-2236-658201-000-125-05-000-00-002	Travel-Employee	0	5,000	5,000
490-xxxx-xxxxxx-000-125-xx-001-00-xxx	Prior Year Expenditures	0	483	0
490-xxxx-xxxxxx-000-125-xx-002-00-xxx	Carry Over Expenditures	13,491	21,863	0
490-xxxx-xxxxxx-000-125-xx-202-00-000	Carry Over Expenditures-Ex LCTCS	0	18,509	0
	Total Expenditures	\$19,270	\$50,855	\$10,000

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

Education Excellence

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

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

Revenues in the Education Excellence Fund consist of funds drawn down from the State Legislature Millennium Trust on an annual, as-needed basis. The amount of revenue to be requested from the State for fiscal year 2015/2016 is \$311,300. Projected expenditures for 2015/2016 are \$369,629. The estimated fund balance at June 30, 2016 is projected to be \$10,076.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Pre-GED/Skills Option Teacher	4	4	0
Pre-GED/Skills Option Paraprofessional	4	4	0
Total Positions	8	8	0

Terrebonne Parish School Board
Special Revenue Funds
Education Excellence
Fiscal Year 2015/2016

510

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
510-0000-531900-000-000-00-000	Other Unrestricted Revenues	\$350,000	\$279,634	\$311,300
	Total Revenues	\$350,000	\$279,634	\$311,300
EXPENDITURES AND OTHER USES OF FUNDS				
510-1100-612301-000-000-01-000-00-000	Substitute Teacher	\$377	\$1,200	\$1,200
510-1130-611231-000-000-01-000-00-000	Secondary Teacher	178,577	169,347	169,927
510-1130-611501-000-000-01-000-00-000	Paraprofessional	60,295	62,076	62,475
510-2310-633310-000-000-03-000-00-000	Financial Audit Fees	0	411	0
510-xxxx-621000-000-000-02-000-00-000	Group Insurance Expense	60,634	70,038	70,521
510-xxxx-622000-000-000-02-000-00-000	FICA	7	74	74
510-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	3,315	3,374	3,387
510-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	52,383	51,914	61,122
510-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	946	919	923
	Total Expenditures	\$356,534	\$359,353	\$369,629
FUND BALANCE				
	Excess (Deficiency) of Revenues and			
	Other Sources of Funds	(6,534)	(79,719)	(58,329)
	Balance at Beginning of Year	154,658	148,124	68,405
	Balance at End of Year	\$148,124	\$68,405	\$10,076

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2015/2016

**Early Childhood Community Network Pilot
 State Funds**

Three Early Childhood Community Network Pilot Grants were awarded to Terrebonne Parish School District in January, 2015. Funding is provided from both federal and state sources.

The ultimate goal of the Early Childhood Community Network Pilot State Grant is to prepare the youngest learners for Kindergarten through support and implementation of the following five strategies outlined in the Early Childhood Care and Education Network-Roadmap to 2015:

1. Unity Expectations
2. Support Teachers and Providers
3. Measure and Recognize Progress
4. Fund High Quality Providers
5. Provide Clear Information and High Quality Choices

For this Grant Terrebonne Parish received a \$140,000 award, which was allocated at 20% for fiscal year 2014/2015 and 80% for fiscal year 2015/2016. Funding for fiscal year 2015/2016 is estimated at \$112,000.

The Early Childhood Community Network Pilot-Technology Support Grant was awarded to enhance the infrastructure and field test the data systems associated with CLASS and Teaching Strategies GOLD assessments. This was a one-time start up grant to purchase technology for implementation of the program. No funding is anticipated for 2015/2016.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Part-time Coordinator	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
Special Revenue Funds
Early Childhood Network Pilot
Fiscal Year 2015/2016

520

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
520-0000-532900-000-000-00-00-000	Other Restricted Revenues	\$0	\$28,000	\$112,000
520-0000-532900-000-030-00-000-00-000	Other Restricted Revenues	0	15,000	0
	Total Revenues	\$0	\$43,000	\$112,000
EXPENDITURES AND OTHER USES OF FUNDS				
520-2214-611343-000-000-01-000-00-000	Part-Time Coordinator	\$0	\$8,600	\$20,384
520-2234-612301-000-000-01-000-00-000	Substitute Teacher	0	0	2,240
520-2214-613071-000-000-01-000-00-000	Extra Work-Coordinator	0	105	2,240
520-2234-615051-000-000-01-000-00-000	Stipend-In-service Presenter	0	325	364
520-2234-615052-000-000-01-000-00-000	Stipend-In-service Participant	0	563	4,600
520-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	0	139	433
520-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	0	2,686	7,845
520-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	0	37	119
520-1530-661005-000-000-06-000-00-000	Instructional Materials	0	3,543	57,388
520-2214-658201-000-000-05-000-00-000	Travel-Employee	0	288	1,000
520-2234-632012-000-000-03-000-00-000	Consultant Services	0	495	0
520-2234-658201-000-000-05-000-00-000	Travel-Employee	0	1,268	2,000
520-2234-661045-000-000-06-000-00-000	Professional Develop Supplies	0	500	2,000
520-2234-689501-000-000-08-000-00-000	Non-Public Travel Expense	0	565	1,000
520-2234-689507-000-000-08-000-00-000	Non-Public Presenter	0	100	112
520-2234-689509-000-000-08-000-00-000	Non-Public Attendee Stipend	0	8,786	10,275
030 - Technology				
520-1530-661510-000-030-06-000-00-000	Supplies-Technology Related	0	13,900	0
520-2214-661510-000-030-06-000-00-000	Supplies-Technology Related	0	1,100	0
	Total Expenditures	\$0	\$43,000	\$112,000

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2015/2016

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 State approved guidelines and regulations.

Funding 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 2015/2016 is estimated at the prior year’s allocation of \$1,887,242.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Pre K Teacher	24	24	0
Pre K Paraprofessional	24	24	0
Total Positions	48	48	0

Terrebonne Parish School Board
 Special Revenue Funds
 LA 4 Pre Kindergarten Program - State
 Fiscal Year 2015/2016

550

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
550-0000-532400-000-000-xx-000-00-000	LA - 4	\$2,170,213	\$1,887,242	\$1,887,242
	Total Revenues	\$2,170,213	\$1,887,242	\$1,887,242
EXPENDITURES AND OTHER USES OF FUNDS				
550-1530-611271-000-000-01-000-14-000	Pre-Kindergarten Teacher	\$960,185	\$785,007	\$877,964
550-1530-611501-000-000-01-000-14-000	Paraprofessional	382,206	363,021	345,172
550-1530-621000-000-000-02-000-14-000	Group Insurance Expense	441,970	396,854	320,548
550-1530-622500-000-000-02-000-14-000	Medicare Part A Expense	16,864	15,876	16,980
550-1530-623101-000-000-02-000-14-000	Teachers Retirement	359,330	321,891	321,685
550-1530-623905-000-000-02-000-00-000	La State Employees Rtmt-LASERS	4,356	0	0
550-1530-626001-000-000-02-000-14-000	Workers Comp Insurance	5,302	4,593	4,893
	Total Expenditures	\$2,170,213	\$1,887,242	\$1,887,242

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

**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 2015/2016 is estimated to be \$86,961.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Project Itinerant Liaison	1	1	0
Paraprofessional	0	1	1
Part-Time Teacher – Homeless	1	0	(1)
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Services
NCLB Title X - McKinney/Vento Homeless Assistance Act
Fiscal Year 2015/2016

560

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
560-0000-545590-000-000-xx-000-00-000	Other NCLB Programs	\$78,055	\$107,330	\$86,961
	Total Revenues	\$78,055	\$107,330	\$86,961
EXPENDITURES AND OTHER USES OF FUNDS				
560-1510-611214-000-000-01-000-11-000	Part-Time Teacher	\$33,497	\$21,043	\$0
560-1510-611501-000-000-01-000-11-000	Paraprofessional	3,399	2,889	17,475
560-1510-612431-000-000-01-000-11-000	Substitute Paraprofessional	0	238	238
560-1510-661005-000-000-06-000-11-000	Instructional Materials	588	28,567	7,989
560-1510-661510-000-000-06-000-24-000	Supplies-Technology Related	0	3,736	1,089
560-2180-611371-000-000-01-000-31-000	Project Itinerant Liaison	8,273	24,992	24,978
560-2180-611507-000-000-01-000-31-000	Homeless Advocate	7,195	0	0
560-2180-653001-000-000-05-000-31-000	Postage Expense	0	500	245
560-2180-653032-000-000-05-000-31-000	Cellular Telephone Expense	344	0	0
560-2180-658201-000-000-05-000-31-000	Travel-Employee	176	840	800
560-2180-661039-000-000-06-000-31-000	Parental Involvement Supplies	543	0	550
560-2180-661050-000-000-06-000-51-000	General Office Supplies	0	200	375
560-2234-658201-000-000-05-000-23-000	Travel-Employee	0	1,267	200
560-2234-658253-000-000-05-000-23-000	Travel-Out/Of/State	0	1,839	2,000
560-2234-661045-000-000-06-000-23-000	Professional Development Supplies	0	150	150
560-2310-633310-000-000-03-000-51-000	Financial Audit Fees	25	25	25
560-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	5,110	7,738	6,927
560-xxxx-621000-000-xxx-02-000-xx-000	Group Insurance Expense	5,956	5,682	18,519
560-xxxx-622000-000-000-02-000-11-000	FICA	0	15	15
560-xxxx-622500-000-xxx-02-000-xx-000	Medicare Part A Expense	749	713	619
560-xxxx-623101-000-xxx-02-000-xx-000	Teachers Retirement	11,993	6,701	4,596
560-xxxx-626001-000-xxx-02-000-xx-000	Workers Comp Insurance	207	195	171
	Total Expenditures	\$78,055	\$107,330	\$86,961

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2015/2016

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 2015/2016 is estimated at the prior year's allocation of \$240,630.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Paraprofessional	2	2	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

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.

In late spring of 2015, the district was awarded \$55,000 through the 8(g) competitive grant Believe and Prepare which spans fiscal years 2014/2015 and 2015/2016. The purpose of this grant is to design and implement innovative methods for preparing teachers and leaders that can be shared with the Board of Regents and higher education institutions in order to improve current educator preparation programs. The 2014/2015 funds will be used for initial program design activities such as recruiting participants, preparing participating sites, developing program activities, selecting mentors, and training mentors.

Projected revenues and expenditures for the 2015/2016 fiscal year are estimated at \$51,629.

Terrebonne Parish School Board
Special Revenue Funds
8(g) Block Grant
Fiscal Year 2015/2016

610

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
610-0000-532200-000-157-00-000-00-000	Education Support Fund	\$21,197	\$0	\$0
610-0000-532200-000-163-00-000-00-000	Education Support Fund	0	0	51,629
610-0000-532200-000-182-xx-000-00-000	Education Support Fund	2,016	0	0
	Total Revenues	\$23,213	\$0	\$51,629
EXPENDITURES AND OTHER USES OF FUNDS				
157 - Jump Start				
610-1300-634004-000-157-03-000-00-000	Installation/Support Fees	\$500	\$0	\$0
610-1300-661020-000-157-06-000-00-000	Vocational Supplies	450	0	0
610-1300-661510-000-157-06-000-00-000	Supplies-Technology Related	16,661	0	0
610-2235-615052-000-157-01-000-00-000	Stipend-In-Service Participant	2,325	0	0
610-2235-622500-000-157-02-000-00-000	Medicare Part A Expense	34	0	0
610-2235-623101-000-157-02-000-00-000	Teachers Retirement	632	0	0
610-2235-626001-000-157-02-000-00-000	Workers Comp Insurance	9	0	0
610-2235-658201-000-157-05-000-00-000	Travel-Employee	586	0	0
163 - Believe and Prepare				
610-2220-613071-000-163-01-000-00-000	Extra Work-Coordinator	0	0	1,500
610-2231-615052-000-163-01-000-00-000	Stipend-In-Service Participant	0	0	12,400
610-xxxx-622500-000-163-02-000-00-000	Medicare Part A Expense	0	0	202
610-xxxx-626101-000-163-02-000-00-000	Teachers Retirement	0	0	3,655
610-xxxx-626001-000-163-02-000-00-000	Workers Comp Insurance	0	0	55
610-2231-632012-000-163-03-000-00-000	Consultant Services	0	0	32,500
610-2231-661045-000-163-06-000-00-000	Professional Develop Supplies	0	0	1,317
182 - Advanced Placement Test Fee Reimbursement				
610-1100-656005-000-182-05-000-00-000	Test/Evaluation Fee	2,016	0	0
	Total Expenditures	\$23,213	\$0	\$51,629

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

LQEA 8(g) Preschool Student Enhancement Block Grant

The Early Childhood Development Fund was established to monitor expenditures of 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. The local 8(g) Preschool Program is designed to improve the kindergarten skills of four-year old participants while specifically addressing the child's social, physical, and language needs.

Funding for fiscal year 2015/2016 is estimated at the prior year's allocation of \$196,956.

Terrebonne Parish School Board
 Special Revenue Funds
 LQEA 8(g) Preschool Student Enhancement Block Grant
 Fiscal Year 2015/2016

630

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
630-0000-532200-000-000-xx-000-00-000	Education Support Fund	\$197,706	\$196,956	\$196,956
	Total Revenues	\$197,706	\$196,956	\$196,956
EXPENDITURES AND OTHER USES OF FUNDS				
630-1530-611271-000-000-01-000-00-000	Pre-Kindergarten Teacher	\$92,239	\$99,058	\$98,967
630-1530-611501-000-000-01-000-00-000	Paraprofessional	32,002	24,072	25,287
630-1530-621000-000-000-02-000-00-000	Group Insurance Expense	37,475	38,759	37,725
630-1530-622500-000-000-02-000-00-000	Medicare Part A Expense	1,705	1,648	1,802
630-1530-623101-000-000-02-000-00-000	Teachers Retirement	33,794	32,933	32,678
630-1530-626001-000-000-02-000-00-000	Workers Comp Insurance	491	486	497
	Total Expenditures	\$197,706	\$196,956	\$196,956

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

Extended School Year Program
Special Education - Act 35/36

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.

Projected revenues and expenditures for the 2015/2016 fiscal year are estimated at \$80,196.

Terrebonne Parish School Board
Special Revenue Funds
Special Education Act 35/36
Fiscal Year 2015/2016

660

Account Number	Account Description	Revised Budget 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
660-0000-532900-000-000-xx-000-00-000	Special Education	\$65,640	\$80,196	\$80,196
	Total Revenues	\$65,640	\$80,196	\$80,196
EXPENDITURES AND OTHER USES OF FUNDS				
660-2154-611903-000-000-01-000-00-000	Special Education Interpreter	\$300	\$0	\$0
660-1210-613003-000-000-01-000-00-000	Summer Program Paraprofessional	9,648	8,650	8,650
660-1210-613042-000-000-01-000-00-000	Summer Program Teacher	23,051	26,338	26,338
660-1210-658201-000-000-05-000-00-000	Travel-Employee	0	9	9
660-1210-661005-000-000-06-000-00-000	Instructional Materials	500	2,503	2,503
660-2134-613057-000-000-01-000-00-000	Extra Work Nurse	2,460	2,150	2,150
660-2152-613061-000-000-01-000-00-000	Extra Work-Speech Therapist	0	0	2,150
660-2212-613065-000-000-01-000-00-000	Extra Work-Facilitator	975	0	0
660-2410-613077-000-000-01-000-00-000	Summer Program Administration	3,764	4,680	4,680
660-2150-658201-000-000-05-000-00-000	Travel-Employee	0	20	20
660-2152-613061-000-000-01-000-00-000	Extra Work-Speech Therapist	1,175	2,150	0
660-2410-658201-000-000-05-000-00-000	Travel-Employee	0	141	141
660-2730-651061-000-000-05-000-00-000	Student Transportation Cost	13,165	20,164	20,164
660-xxxx-622000-000-000-02-000-00-000	FICA	314	266	266
660-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	531	638	638
660-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	9,590	12,311	12,311
660-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	167	176	176
	Total Expenditures	\$65,640	\$80,196	\$80,196

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

LA Gates Integration Project

The Creating Coherence: Connecting Common Core and LDC in Louisiana grant was awarded to Terrebonne Parish from the Bill and Melinda Gates Foundation. St. Bernard Parish is the lead parish for an existing network of Integration districts which include St. Bernard, Jefferson, Terrebonne and West Baton Rouge parishes.

Funds are used to implement Literacy Design Collaborative by training teacher leaders who will then invite teachers in partnering districts to complete training in: preparation and implementation of LDC, the use of mini-tasks as stand-alone lessons, preparation and implementation of common writing assessments, and the use of action research to problem solve stumbling blocks in implementation of project goals.

Projected expenditures for FY2016 are estimated at \$18,179.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

**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. The 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 2015/2016 is estimated at the prior year's basic allocation of \$216,994.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Teacher	1	1	0
Paraprofessional	3	3	0
Total Positions	4	4	0

Terrebonne Parish School Board
Special Revenue Funds
State Adult Education
Fiscal Year 2015/2016

680

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
680-0000-532250-000-000-00-000-00-000	Adult Education	\$206,438	\$208,355	\$208,355
680-0000-519200-000-580-00-000-00-000	Contributions and Donations	8,639	8,639	8,639
680-0000-519200-000-800-00-000-00-000	Contributions and Donations	10,320	0	0
	Total Revenues	\$225,397	\$216,994	\$216,994
EXPENDITURES AND OTHER USES OF FUNDS				
680-1600-611284-000-000-01-000-00-000	Adult Education Teacher	\$42,074	\$42,054	\$42,841
680-1600-611501-000-000-01-000-00-000	Paraprofessional	43,999	44,459	44,837
680-1600-613001-000-000-01-000-00-000	Extra Work-Paraprofessional	188	0	0
680-1600-643045-000-000-04-000-00-000	Maintenance Agreement	0	1,459	1,500
680-1600-658201-000-000-05-000-00-000	Travel-Employee	313	200	500
680-1600-661005-000-000-06-000-00-000	Instructional Materials	3,336	2,907	2,225
680-1600-661510-000-000-06-000-00-000	Supplies-Technology Related	0	0	500
680-1600-661510-000-000-07-000-00-000	Supplies-Technology Related	450	0	0
680-2216-611363-000-000-01-000-00-000	Coordinator-Special Area	33,187	33,500	33,763
680-2216-658201-000-000-05-000-00-000	Travel-Employee	123	300	500
680-2216-661050-000-000-06-000-00-000	General Office Supplies	2,392	1,314	1,460
680-2310-654035-000-000-05-000-00-000	Advertising Expense	0	3,400	3,000
680-2236-658201-000-000-05-000-00-000	Travel-Employee	1,936	800	500
680-2236-658201-000-000-05-000-00-230	Travel-Employee	1,678	700	500
680-2236-658253-000-000-05-000-00-230	Travel-Out/of/State	1,816	0	0
680-xxxx-621000-000-000-02-000-00-000	Group Insurance Expense	40,843	42,042	42,042
680-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	1,142	1,142	1,763
680-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	32,490	33,604	31,939
680-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	471	474	485
580 - Bayou Cane Adult Education Center				
680-1600-613001-000-580-01-000-00-000	Extra Work-Paraprofessional	2,385	2,400	2,400
680-1600-613041-000-580-01-000-00-000	Extra Work-Teacher	5,610	5,595	5,595
680-1600-622000-000-580-02-000-00-000	FICA	496	496	496
680-1600-622500-000-580-02-000-00-000	Medicare Part A Expense	116	116	116
680-1600-626001-000-580-02-000-00-000	Workers Comp Insurance	32	32	32



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

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 3/4 Cent Sales Tax Fund.

Funding for fiscal year 2015/2016 is \$88,260, based on the October 1, 2014 student count of 17,652 Kindergarten through 12th grade students, funded at \$5 per student.

Terrebonne Parish School Board
Special Revenue Funds
Library Allotment
Fiscal Year 2015/2016

730

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
730-0000-552205-000-000-00-000-00-000	Support Transfer From Fund 190	\$89,085	\$89,500	\$88,260
	Total Revenues	\$89,085	\$89,500	\$88,260
EXPENDITURES AND OTHER USES OF FUNDS				
730-2252-661028-xxx-000-06-000-00-000	Library Materials & Supplies	\$69,493	\$143,439	\$88,260
	Total Expenditures	\$69,493	\$143,439	\$88,260
FUND BALANCE				
	Excess (Deficiency) of Revenues and			
	Other Sources of Funds	19,592	(53,939)	0
	Balance at Beginning of Year	34,347	53,939	0
	Balance at End of Year	\$53,939	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

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 3/4 Cent Sales Tax Fund. In the 2015/2016 fiscal year, funding will also include a support transfer from the General Fund.

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

In addition to the transfers from the 3/4 Cent Sales Tax Fund and General Fund, a State grant to fund non-public textbooks is included in this fund. The non-public textbook grant for 2015/2016 is funded in the amount of \$98,423. This State grant must be completely expended by June 30 of each year.

Projected revenues for the 2015/2016 fiscal year are \$3,599,423, which includes a \$1,000,000 transfer from the 3/4 Cent Sales Tax Fund, \$2,500,000 transfer from the General Fund, the State grant for Non-public school textbooks for \$98,423, and lost/damaged textbooks revenues of \$1,000. Projected expenditures are estimated to be \$3,501,000 and \$98,423 for public and non-public textbooks, respectively.

Terrebonne Parish School Board
Special Revenue Fund
Textbooks and Materials
Fiscal Year 2015/2016

740

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
740-0000-519400-000-000-00-000-00-000	Textbook Sales and Rentals	\$37	\$1,000	\$1,000
740-0000-552203-000-000-00-000-00-000	Support Transfer From Fund 110	0	2,500,000	2,500,000
740-0000-552205-000-000-00-000-00-000	Support Transfer From Fund 190	1,438,505	0	1,000,000
740-0000-532550-000-240-00-000-00-000	Non-Public Textbooks	94,610	98,423	98,423
	Total Revenues	\$1,533,152	\$2,599,423	\$3,599,423
EXPENDITURES AND OTHER USES OF FUNDS				
740-1100-653038-000-000-06-000-00-000	Software Access License	\$64,124	\$116,185	\$0
740-1100-664228-000-000-06-000-00-000	Textbooks-Adoption	758,467	2,390,245	2,000,000
740-1100-664229-xxx-000-06-000-00-000	Textbooks-Replacement	446,283	974,066	1,501,000
740-1210-653038-000-000-06-000-00-000	Software Access License	0	13,669	0
740-1220-653038-000-000-06-000-00-000	Software Access License	72,565	6,835	0
240 - Non Public				
740-1100-664229-xxx-240-06-000-00-000	Textbooks-Replacement	89,322	92,922	92,922
740-5200-693305-xxx-240-09-000-00-000	Indirect Cost-State Fund	5,288	5,501	5,501
800 - Contributions and Donations				
	Total Expenditures	\$1,436,049	\$3,599,423	\$3,599,423
FUND BALANCE				
	Excess (Deficiency) of Revenues and			
	Other Sources of Funds	97,103	(1,000,000)	0
	Balance at Beginning of Year	902,897	1,000,000	0
	Balance at End of Year	\$1,000,000	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

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 2015/2016 has been estimated at the prior year's allocation of \$4,269,194 which is comprised of IDEA Part B, \$3,356,881, Early Intervening Services, \$657,556, and Non-Public Schools, \$254,757, plus an allocation for High Cost Services (formerly High Risk Pool) of \$261,324,

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

Personnel Roster			
Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Steno/Secretary	6	6	0
Supervisor	1	1	0
Coordinator	3	3	0
Speech Therapist – Non-Public	1	1	0
Social Worker	7	7	0
Assistive Technologist	1	1	0
Autism Specialist	1	1	0
Facilitator	5	5	0
Psychologist	1	1	0
Nurse	3	4	1
Occupational Therapist	2	2	0
Bus Attendant	16	16	0
Part-time Paraprofessionals	2	2	0
Instructional Coach	6	7	1
Instructional Interventionist	0	1	1
Total Positions	55	58	3

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) - Part B
Fiscal Year 2015/2016

750

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545310-000-000-00-000-00-000	IDEA - Part B	\$4,058,420	\$5,066,177	\$4,269,194
	Total Revenues	\$4,058,420	\$5,066,177	\$4,269,194
EXPENDITURES AND OTHER USES OF FUNDS				
750-1210-612431-000-000-01-000-11-611	Substitute Paraprofessional	\$27	\$50	\$0
750-1210-653038-000-000-05-000-24-611	Software Access Licenses	32,817	124,716	35,000
750-1210-661005-000-000-06-000-11-611	Instructional Materials	41,965	260,000	19,600
750-1210-661060-000-000-06-000-51-611	Equipment Repair Parts	0	7,500	0
750-1210-661510-000-000-06-000-24-611	Supplies-Technology Related	36,530	50,767	6,205
750-1211-611517-000-000-01-000-11-611	Part-Time Paraprofessional	10,392	9,305	14,400
750-2130-612425-000-000-01-000-51-611	Substitute Health Nurse	2,794	600	0
750-2130-658201-000-000-05-000-51-611	Travel-Employee	2,578	4,580	2,500
750-2130-661048-000-000-06-000-51-611	Health Supplies	16,923	33,444	1,960
750-2132-633523-000-000-03-000-51-611	Medical Services	0	250	0
750-2134-611841-000-000-01-000-51-611	Health Nurse	94,676	95,834	140,689
750-2134-611843-000-000-01-000-51-611	Part-Time School Nurse	2,000	0	0
750-2134-613057-000-000-01-000-51-611	Extra Work-Nurse	713	3,725	0
750-2140-611401-000-000-01-000-51-611	Clerical/Secretarial	41,591	42,507	42,208
750-2140-611403-000-000-01-000-51-611	Student Data Clerk	0	0	0
750-2140-611425-000-000-01-000-51-611	Microfilm Clerk	20,588	21,453	21,305
750-2140-611427-000-000-01-000-51-611	Part-Time Clerical	1,901	0	0
750-2140-612415-000-000-01-000-21-611	Substitute Educational Diagnost.	0	15,000	0
750-2140-643042-000-000-04-000-21-611	Electronic Filing Maintenance	0	1,710	0
750-2140-644234-000-000-04-000-11-611	Equipment Rental	0	50	0
750-2140-653032-000-000-05-000-21-611	Cellular Telephone Expense	344	525	525
750-2140-655001-000-000-05-000-21-611	Forms Printing	3,413	5,000	3,500
750-2140-658201-000-000-05-000-21-611	Travel-Employee	8,106	10,567	8,100
750-2140-661041-000-000-06-000-21-611	Assessment Materials/Supplies	33,022	63,000	3,100
750-2140-661510-000-000-06-000-24-611	Supplies-Technology Related	0	40,768	0
750-2142-611325-000-000-01-000-21-611	Psychologist	225,990	200,176	206,668

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) - Part B
Fiscal Year 2015/2016

750

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
750-2144-611333-000-000-01-000-21-611	Autism Specialist	98,642	62,300	47,880
750-2145-611331-000-000-01-000-21-611	Educational Diagnostician	149,374	203,684	207,805
750-2145-611339-000-000-01-000-41-611	Pupil Appraisal Coordinator	58,685	58,780	54,471
750-2149-611323-xxx-000-01-000-21-611	Social Worker	280,122	313,293	313,765
750-2149-632038-000-000-03-000-21-611	Contract Psychological Service	2,823	2,823	0
750-2150-643018-000-000-04-000-21-611	Equipment Repair Service	1,205	2,000	1,500
750-2150-658201-000-000-05-000-21-611	Travel-Employee	72	288	0
750-2152-611329-000-000-01-000-21-611	Qualified Exm/Speech Pathologist	9,371	0	0
750-2153-611337-000-000-01-000-21-611	Audiologist	21,671	7,900	6,679
750-2153-613064-000-000-01-000-21-611	Extra Work-Audiologist	624	625	0
750-2160-658201-000-000-05-000-51-611	Travel-Employee	903	1,298	1,000
750-2161-611321-000-000-01-000-51-611	Occupational Therapist	85,001	87,256	87,160
750-2161-633143-000-000-03-000-51-611	Occupational Therapy Fees	12,907	14,040	14,040
750-2166-633142-000-000-03-000-51-611	Physical Therapy Fees	59,183	60,125	60,125
750-2170-611335-000-000-01-000-24-611	Assistive Technologist	34,751	43,537	43,138
750-2170-658201-000-000-05-000-24-611	Travel-Employee	646	980	800
750-2170-661054-000-000-06-000-24-611	Subscription Expense	75	50	0
750-2212-611112-000-000-01-000-41-611	Supervisor-Special Education	52,975	53,088	52,860
750-2212-611363-000-000-01-000-41-611	Coordinator-Special Area	79,187	90,576	93,692
750-2212-611373-000-000-01-000-11-611	Facilitator-Special Area	195,659	216,559	230,348
750-2212-611401-000-000-01-000-51-611	Clerical/Secretarial	41,424	50,477	48,768
750-2212-612421-000-000-01-000-11-611	Substitute Facilitator	0	15,000	0
750-2212-644230-000-000-04-000-51-611	Copy Equipment Rental	3,957	18,000	8,000
750-2212-658201-000-000-05-000-11-611	Travel-Employee	2,464	5,925	2,500
750-2212-658201-000-000-05-000-41-611	Travel-Employee	1,115	1,875	1,000
750-2212-658201-000-000-05-000-51-611	Travel-Employee	0	170	0
750-2212-661050-000-000-06-000-51-611	General Office Supplies	4,467	54,112	50
750-2212-661054-000-000-06-000-41-611	Subscription Expense	0	50	50
750-2212-661510-000-000-06-000-24-611	Supplies-Technology Related	7,790	10,000	1,635
750-2220-613058-000-000-01-000-23-611	Extra Work-Instructional Coach	0	300	
750-2232-612301-000-000-01-000-23-611	Substitute Teacher	0	219	0

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) - Part B
Fiscal Year 2015/2016

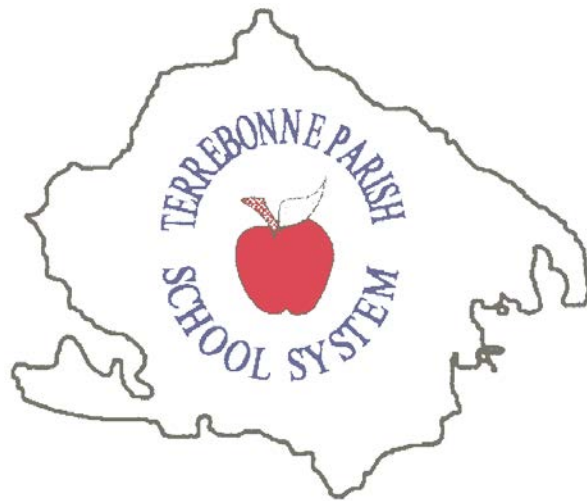
750

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
750-2232-658201-000-000-05-000-23-611	Travel-Employee	8,764	31,420	5,000
750-2232-658253-000-000-05-000-23-611	Travel-Out/of/State	6,523	12,000	6,500
750-2232-661045-000-000-06-000-23-611	Professional Development Supplies	0	16,000	65
750-2259-611423-000-000-01-000-51-611	Media Center Clerk	19,768	20,953	20,802
750-2259-612433-000-000-01-000-51-611	Substitute Secretary/Clerical	633	650	0
750-2310-633310-000-000-03-000-51-611	Financial Audit Fees	1,100	1,175	1,175
750-2620-653001-000-000-05-000-51-611	Postage Expense	281	400	400
750-2730-612453-000-000-01-000-51-611	Sub Special Ed Bus Attendant	38,011	38,000	2,500
750-2730-644234-000-000-04-000-51-611	Equipment Rental	34,320	34,320	34,320
750-2730-651052-000-000-05-000-51-611	Sp Ed Community Based Instruction	3,572	6,600	5,500
750-2730-651061-000-000-05-000-51-611	Student Transportation Costs	0	5,500	500
750-2732-611541-000-000-01-000-51-611	Special Education Bus Attendant	136,416	137,572	133,812
750-2732-613026-000-000-01-000-51-611	Extra Work-SE Bus Attendant	2,169	2,200	2,500
750-2830-654035-000-000-05-000-51-611	Advertising Expense	150	420	360
750-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	265,692	345,629	340,084
750-xxxx-621000-000-000-02-xxx-xx-xxx	Group Insurance Expense	467,701	489,891	513,222
750-xxxx-622000-000-000-02-xxx-xx-xxx	FICA	2,974	2,990	893
750-xxxx-622500-000-000-02-xxx-xx-xxx	Medicare Part A Expense	20,245	25,623	25,359
750-xxxx-623101-000-000-02-xxx-xx-xxx	Teachers Retirement	370,234	405,100	425,595
750-xxxx-623300-000-000-02-000-xx-xxx	LA School Emp Rtmt-LSERS	44,339	46,025	41,921
750-xxxx-626001-000-000-02-xxx-xx-xxx	Workers Comp Insurance	12,887	14,924	13,347
Non-Public Allocation				
750-1210-658201-000-000-05-000-11-248	Travel-Employee	15	100	100
750-1210-661005-000-000-06-000-11-248	Instructional Materials	0	44,112	6,550
750-1210-661510-000-000-06-000-24-248	Supplies-Technology Related	0	10,000	13,100
750-1211-611241-000-000-01-000-11-248	Special Education Teacher	0	1,959	4,613
750-1214-611242-000-000-01-000-11-248	Adaptive Physical Education Tchr	9,859	7,034	15,028
750-1216-611247-888-000-01-000-11-248	Sp Ed Non-Cat Preschool Teacher	14,487	0	0
750-2130-658201-000-000-05-000-51-248	Travel-Employee	43	104	104
750-2134-611841-000-000-01-000-51-248	Health Nurse	2,432	3,412	3,744

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) - Part B
Fiscal Year 2015/2016

750

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
750-2140-658201-000-000-05-000-21-248	Travel-Employee	115	100	200
750-2150-612417-000-000-01-000-51-248	Substitute Speech Therapist	25,410	5,000	0
750-2150-653038-000-000-05-000-24-248	Software Access License	0	10,000	0
750-2150-658201-000-000-05-000-21-248	Travel-Employee	99	100	545
750-2150-658201-000-000-05-000-51-248	Travel-Employee	327	545	0
750-2150-661005-000-000-06-000-11-248	Instructional Materials	0	44,111	3,275
750-2150-661052-000-000-06-000-51-248	Other Materials & Supplies	0	5,000	6,560
750-2152-611301-000-000-01-000-51-248	Speech Therapist/Pathologist	52,881	58,434	59,387
750-2152-611303-000-000-01-000-51-248	Speech Therapist Assistant	19,860	23,201	30,072
750-2152-611329-000-000-01-000-21-248	Qual Exm/Speech Pathologist	7,585	7,599	8,203
750-2160-658201-000-000-05-000-51-248	Travel-Employee	0	35	35
750-2161-611321-000-000-01-000-51-248	Occupational Therapist	3,813	768	3,429
750-2212-611363-000-000-01-000-41-248	Coordinator-Special Area	0	11,629	12,929
750-2232-658201-000-000-05-000-23-248	Travel-Employee	0	0	1,500
750-2232-689509-000-000-05-000-23-248	Non Public Attendee Stipend	0	0	10,000
750-xxxx-621000-xxx-000-02-000-xx-248	Group Insurance Expense	24,159	30,143	36,704
750-xxxx-622000-xxx-000-02-000-51-248	FICA	0	310	0
750-xxxx-622500-xxx-000-02-000-11-248	Medicare Part A Expense	1,191	1,727	1,993
750-xxxx-623101-xxx-000-02-000-11-248	Teachers Retirement	25,157	31,924	36,137
750-xxxx-626001-xxx-000-02-000-xx-248	Workers Comp Insurance	539	470	549
Early Intervening Services				
750-1110-611248-000-000-01-000-11-335	Instructional Interventionist	0	0	43,339
750-1110-653038-000-000-05-000-24-335	Software Access License	0	176,283	75,000
750-1110-661005-000-000-06-000-11-335	Instructional Materials	2,491	47,022	5,000
750-1130-611248-013-000-01-000-11-335	Instructional Interventionist	24,299	0	0
750-2110-653032-000-000-05-000-21-335	Cellular Telephone Expense	344	525	525
750-2140-658201-000-000-05-000-21-335	Travel-Employee	0	217	0
750-2142-611325-000-000-01-000-21-335	Psychologist	5,727	0	6,140
750-2145-611331-000-000-01-000-21-335	Educational Diagnostician	43,182	0	0
750-2149-611323-000-000-01-000-21-335	Social Worker	42,163	0	0



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

Individuals with Disabilities Education Act
Jump Start

The purpose of Jumpstart was to provide career courses and workplace experiences to high school students, certifying them for career fields most likely to lead to high-wage jobs. Funds were to be used to allow teams to conduct activities that include curriculum design or purchase, teacher training, counselor training and other approved activities that result in increased opportunities for students to receive career counseling and career educational opportunities. Funds were reimbursed through an agreement between Terrebonne and Lafourche parishes.

Funding for this grant ended during the 2013/2014 fiscal year.

Terrebonne Parish School Board
 Special Revenue Funds
 Jump Start
 Fiscal Year 2015/2016

750

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-157-00-000-00-000	Other Special Ed Programs	\$500	\$0	\$0
	Total Revenues	\$500	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-1300-634004-000-157-03-000-00-000	Installation/Support Fees	\$500	\$0	\$0
	Total Expenditures	\$500	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

**Individuals with Disabilities Education Act
Special Education-Grants to States
High Cost Services (formerly High Risk Pool)**

High Cost Services 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 High Cost Services for fiscal year 2015/2016 is estimated to be \$261,324, which is combined with funding allocated through the Minimum Foundation Program (MFP) to fully fund the program.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Paraprofessional	9	9	0
Part time Nurse	1	0	(1)
Nurse	0	0	0
Total Positions	10	9	(1)

Terrebonne Parish School Board
Special Revenue Funds
Special Education-Grants to States
High Cost Services (formerly High Risk Pool)
Fiscal Year 2015/2016

750

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545310-000-375-00-000-00-000	Special Education	\$235,274	\$0	\$261,324
750-0000-545310-000-375-00-001-00-000	Special Education - Prior Year	0	23,552	0
750-0000-545350-000-375-00-000-00-000	Special Education	0	261,324	0
750-0000-545350-000-375-00-730-00-000	Special Education - Round Two	0	7,643	0
	Total Revenues	\$235,274	\$292,519	\$261,324
EXPENDITURES AND OTHER USES OF FUNDS				
375 - High Cost Services - Round One				
750-1210-612431-000-375-01-000-11-611	Substitute Paraprofessional	\$8,969	\$0	\$0
750-1211-611501-000-375-01-000-11-611	Paraprofessional	113,401	178,219	178,219
750-1211-611517-000-375-01-000-11-611	Part-Time Paraprofessional	646	0	0
750-2134-611843-000-375-01-000-51-611	Part-Time School Nurse	15,593	0	0
750-xxxx-621000-000-375-02-000-xx-611	Group Insurance Expense	62,258	29,909	29,909
750-xxxx-622000-000-375-02-000-xx-611	FICA	1,543	0	0
750-xxxx-622500-000-375-02-000-xx-611	Medicare Part A Expense	1,474	2,584	2,584
750-xxxx-623101-000-375-02-000-xx-611	Teachers Retirement	30,845	49,900	49,900
750-xxxx-626001-000-375-02-000-xx-611	Workers Comp Insurance	545	712	712
375 - High Cost Services - Round Two				
750-1211-611501-000-375-01-730-11-611	Paraprofessional	\$0	\$5,367	\$0
750-xxxx-621000-000-375-02-730-xx-611	Group Insurance Expense	0	674	0
750-xxxx-622500-000-375-02-730-xx-611	Medicare Part A Expense	0	78	0
750-xxxx-623101-000-375-02-730-xx-611	Teachers Retirement	0	1,503	0
750-xxxx-626001-000-375-02-730-xx-611	Workers Comp Insurance	0	21	0
750-xxxx-xxxxxx-xxx-375-xx-001-xx-000	Prior Year Expenses	0	23,552	0
	Total Expenditures	\$235,274	\$292,519	\$261,324

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2015/2016

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 2015/2016 has been made.

Terrebonne Parish School Board
 Special Revenue Funds
 Special Education PL 101-476
 Positive Behavior Intervention Support
 Fiscal Year 2015/2016

750

Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-227-xx-000-00-000	Other Special Ed Programs	\$5,020	\$2,500	\$0
	Total Revenues	\$5,020	\$2,500	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-2232-612301-000-227-01-000-00-000	Substitute Teacher	\$4,454	\$0	\$0
750-2232-622000-000-227-02-000-00-000	FICA	221	0	0
750-2232-622500-000-227-02-000-00-000	Medicare Part A Expense	65	0	0
750-2232-623101-000-227-02-000-00-000	Teachers Retirement	242	0	0
750-2232-626001-000-227-02-000-00-000	Workers Comp Insurance	18	0	0
750-2232-658201-000-227-05-000-00-000	Travel-Employee	20	1,250	0
750-2232-661045-000-227-06-000-00-000	Professional Development Supplies	0	1,250	0
750-2232-661047-000-227-06-000-00-000	Instructional Improvement Supplies	0	0	0
	Total Expenditures	\$5,020	\$2,500	\$0

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2015/2016

**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 2015/2016 is estimated at \$122,655 which is comprised of Preschool, \$114,514, and Private Schools, \$8,141.

Personnel Roster

Position	Budget 2014-2015	Budget 2015-2016	Increase (Decrease)
Steno/Secretary	1	1	0
Diagnostician	1	1	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA)-Preschool Grant
Fiscal Year 2015/2016

760

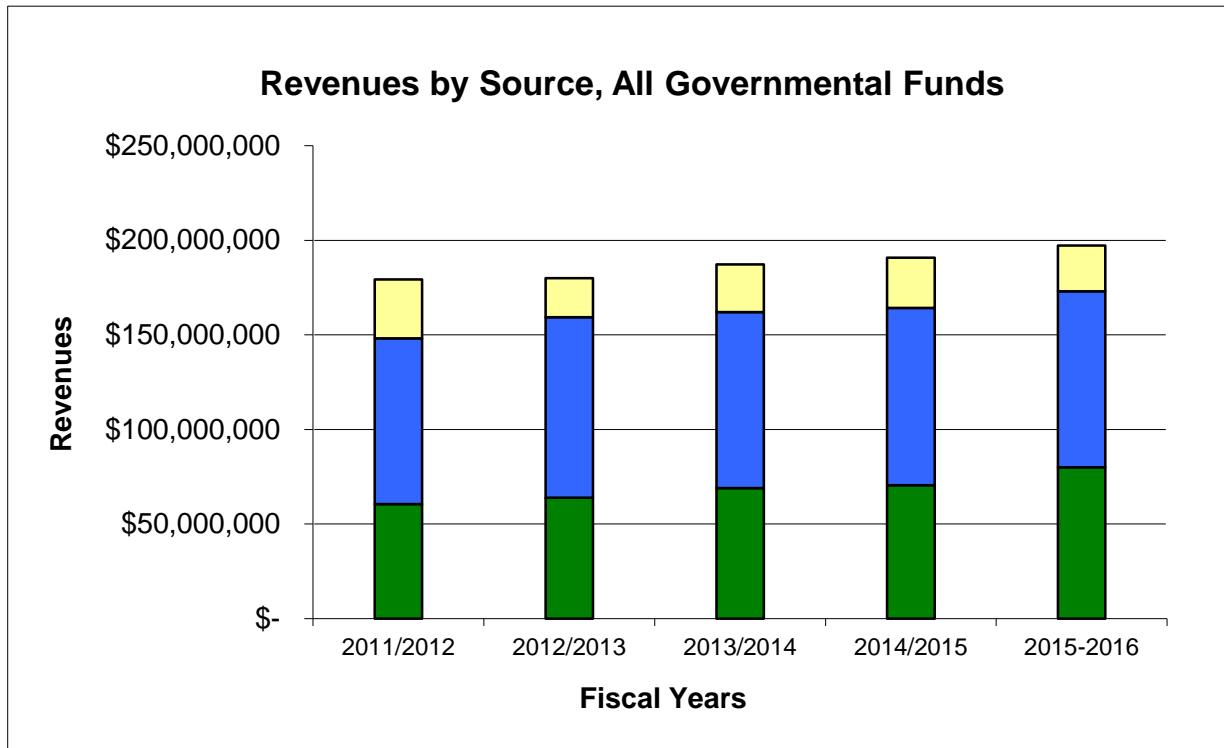
Account Number	Account Description	Actual 2013/2014	Revised Budget 2014/2015	Budget 2015/2016
REVENUE AND OTHER SOURCES OF FUNDS				
760-0000-545320-000-000-xx-000-00-000	IDEA - Preschool	\$112,960	\$138,244	\$122,655
	Total Revenues	\$112,960	\$138,244	\$122,655
EXPENDITURES AND OTHER USES OF FUNDS				
760-1210-661005-000-000-06-000-11-619	Instructional Materials	\$1,703	\$8,409	\$3,352
760-1210-661510-000-000-06-000-24-619	Supplies-Technology Related	0	8,537	0
760-2130-658201-000-000-05-000-51-619	Travel-Employee	225	343	50
760-2134-611841-000-000-01-000-51-619	Health Nurse	11,394	7,312	7,360
760-2140-658201-000-000-05-000-21-619	Travel-Employee	425	377	910
760-2145-611331-000-000-01-000-21-619	Educational Diagnostician	29,676	32,777	32,497
760-2150-658201-000-000-05-000-21-619	Travel-Employee	0	15	40
760-2153-611337-000-000-01-000-21-619	Audiologist	0	13,870	13,980
760-2212-611363-000-000-01-000-21-619	Coordinator-Special Area	11,483	0	0
760-2212-611401-000-000-01-000-51-619	Clerical/Secretarial	13,690	13,705	13,613
760-2212-658201-000-000-05-000-21-619	Travel-Employee	61	58	0
760-2310-633310-000-000-03-000-51-619	Financial Audit Fees	30	37	37
760-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	7,395	9,967	9,771
760-xxxx-621000-000-000-02-000-xx-xxx	Group Insurance Expense	15,754	16,005	16,006
760-xxxx-622500-000-000-02-000-xx-xxx	Medicare Part A Expense	733	981	978
760-xxxx-623101-000-000-02-000-xx-xxx	Teachers Retirement	14,364	15,109	15,651
760-xxxx-626001-000-000-02-000-xx-xxx	Workers Comp Insurance	265	268	269
Non-Public Allocation				
760-1210-658201-000-000-05-000-11-248	Travel-Employee	97	915	365
760-1210-661005-000-000-06-000-11-248	Instructional Materials	0	3,039	1,000
760-1216-611247-000-000-01-000-11-248	Sp Education Non-Cat Preschool	3,805	4,202	4,129
760-21xx-658201-000-000-05-000-21-248	Travel-Employee	0	35	127
760-21xx-658201-000-000-05-000-51-248	Travel-Employee	0	50	320
760-xxxx-621000-000-000-02-000-xx-248	Group Insurance Expense	758	1,039	1,038
760-xxxx-622500-000-000-02-000-xx-248	Medicare Part A Expense	52	0	60

INFORMATIONAL SECTION



Terrebonne Parish School Board
Houma, LA

Revenues by Source, All Governmental Funds



	2011/2012	2012/2013	2013/2014	2014/2015	2015-2016
Local Sources	\$ 60,539,381	\$ 63,907,173	\$ 69,069,817	\$ 70,589,246	\$ 80,090,792
State Sources	87,644,503	95,481,755	92,969,866	93,668,383	92,970,469
Federal Sources	<u>31,191,990</u>	<u>20,565,303</u>	<u>25,216,139</u>	<u>26,515,068</u>	<u>24,111,696</u>
Total Revenues	<u>\$ 179,375,874</u>	<u>\$ 179,954,231</u>	<u>\$ 187,255,822</u>	<u>\$ 190,772,697</u>	<u>\$ 197,172,957</u>

Note: The computation includes the following funds: General Operating Fund, One Cent Sales Tax Fund, 1/2 Cent Sales Tax Fund, 3/4 Cent Sales Tax Fund, Child Nutrition Program Fund, and Special Revenue Funds.

Terrebonne Parish School Board
Houma, LA

Summary of all Governmental Funds by Function ⁽¹⁾

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Revised 2014-2015	Proposed 2015-2016
Revenues					
Local Sources	\$60,539,381	\$63,907,173	\$69,069,817	\$70,589,246	\$80,090,792
State Sources	87,644,503	95,481,755	92,969,866	93,668,383	92,970,469
Federal Sources	<u>31,191,990</u>	<u>20,565,303</u>	<u>25,216,139</u>	<u>26,515,068</u>	<u>24,111,696</u>
Total Revenues	179,375,874	179,954,231	187,255,822	190,772,697	197,172,957
Expenditures					
Instructional					
Regular Programs	62,137,741	61,623,162	63,344,106	69,758,062	74,514,192
Special Education Programs	17,243,793	15,146,025	15,136,394	17,510,500	18,081,013
Career & Technical Education Programs	3,676,723	3,556,757	3,439,834	4,229,803	4,238,844
Other Instructional Programs	5,854,435	5,201,423	4,944,713	5,877,673	5,726,523
Special Programs	10,140,750	11,503,552	10,452,803	10,595,239	10,622,414
Adult /Continuing Education Programs	538,208	573,016	582,284	786,644	643,585
Support Services					
Pupil Support Services	10,467,273	10,342,256	10,264,040	10,769,462	11,286,119
Instructional Staff Services	11,316,916	10,161,144	10,712,931	11,803,215	10,955,224
General Administration	1,821,365	1,890,758	1,991,927	2,142,618	2,160,762
School Administration	8,658,752	8,924,643	8,939,669	9,443,073	9,946,278
Business Services	1,738,855	1,729,123	1,831,326	1,937,979	2,721,663
Plant Operation & Maintenance	11,466,528	11,112,815	12,338,528	13,462,538	13,472,859
Student Transportation Services	9,591,704	9,608,028	9,814,134	10,365,852	11,210,173
Central Services	1,355,760	1,306,376	1,691,335	1,858,052	2,066,899
Child Nutrition Program	10,661,546	10,876,847	11,227,667	11,532,484	11,773,271
Community Service Operations	196	-	-	-	-
Facility Acquisition & Construction Services	49,295	24,383	758,463	3,675,058	-
Debt Service	<u>216,925</u>	<u>216,925</u>	<u>216,925</u>	<u>216,925</u>	<u>179,462</u>
Total Expenditures	166,936,765	163,797,233	167,687,079	185,965,177	189,599,281
Other Financing Sources (Uses)					
Other Sources of Funds	17,090,241	17,855,564	21,961,088	22,710,331	22,482,019
Other Uses of Fund	<u>(29,384,397)</u>	<u>(33,287,450)</u>	<u>(36,586,797)</u>	<u>(29,516,773)</u>	<u>(26,276,777)</u>
Total Other Financing Sources (Uses)	(12,294,156)	(15,431,886)	(14,625,709)	(6,806,442)	(3,794,758)
Net Change in Fund Balance	144,953	725,110	4,943,034	(1,998,922)	3,778,918
Beginning Fund Balance	23,641,478	23,786,431	24,511,541	29,454,575	27,455,653
Ending Fund Balance	<u>\$23,786,431</u>	<u>\$24,511,541</u>	<u>\$29,454,575</u>	<u>\$27,455,653</u>	<u>\$31,234,571</u>

⁽¹⁾ This computation includes the following funds: General Operating Fund, One Cent Sales Tax Fund, 1/2 Cent Sales Tax Fund, 3/4 Cent Sales Tax Fund, Child Nutrition Program Fund, and Special Revenue Funds.

Terrebonne Parish School Board
Houma, LA

Expenditures and Other Uses of Funds by Object - Governmental Fund Types ⁽¹⁾

	<u>Actual</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>Proposed</u> <u>2015-2016</u>
Salaries	\$ 94,283,670	\$ 89,710,114	\$ 87,287,325	\$ 90,694,029	\$ 100,202,900
Benefits	50,211,619	48,898,338	53,795,189	59,784,818	61,149,521
Services	8,899,921	9,213,396	10,990,170	13,647,518	11,291,611
Materials & Supplies	12,542,169	15,194,211	14,540,264	19,217,558	16,243,369
Property	639,388	398,417	688,990	2,157,258	295,000
Debt Service & Miscellaneous	359,998	382,758	385,142	463,309	416,880
Other Uses of Funds	<u>29,384,398</u>	<u>33,287,448</u>	<u>36,586,798</u>	<u>29,516,381</u>	<u>26,276,777</u>
 Total Expenditures	 <u>\$ 196,321,163</u>	 <u>\$ 197,084,682</u>	 <u>\$ 204,273,878</u>	 <u>\$ 215,480,871</u>	 <u>\$ 215,876,058</u>

⁽¹⁾ The computations include the following funds: General Operating Fund, One Cent Sales Tax Fund, 1/2 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>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Revised</u> <u>Budget</u> <u>2014-2015</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2018-2019</u>
Revenue								
Local Sources	\$ 17,205,627	\$ 18,064,848	\$ 19,415,204	\$ 19,948,303	\$ 19,428,204	\$ 19,622,486	\$ 19,818,711	\$ 20,016,898
State Sources	85,988,268	86,952,901	89,540,283	90,171,488	89,254,886	89,701,160	90,598,172	91,504,154
Federal Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>102,476</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	103,193,895	105,017,749	108,955,487	110,222,267	108,683,090	109,323,646	110,416,883	111,521,052
Expenditures								
Salaries	64,403,745	62,675,301	61,884,854	65,076,727	65,721,447	65,707,269	66,374,342	66,166,389
Employee Benefits	37,686,903	38,631,147	43,061,912	48,318,899	47,712,897	47,429,477	47,981,146	47,639,800
Purchased Services	4,368,180	4,435,979	4,716,221	6,009,892	6,545,079	6,600,712	5,318,346	6,364,973
Supplies	4,500,982	4,466,654	4,867,419	5,056,209	4,937,810	5,018,885	5,172,614	4,975,685
Property	9,552	20,862	17,861	66,000	0	58,000	25,000	37,000
Debt Services and Miscellaneous	<u>113,076</u>	<u>128,742</u>	<u>100,240</u>	<u>133,545</u>	<u>93,082</u>	<u>62,629</u>	<u>71,389</u>	<u>92,615</u>
Total Expenditures	111,082,438	110,358,685	114,648,507	124,661,272	125,010,315	124,876,972	124,942,837	125,276,462
Other Sources of Funds	15,680,502	15,897,906	18,141,193	18,220,086	18,410,805	19,625,000	18,986,000	19,375,000
Other Uses of Funds	<u>(5,161,608)</u>	<u>(6,722,779)</u>	<u>(12,323,592)</u>	<u>(5,579,507)</u>	<u>(5,376,480)</u>	<u>(5,200,650)</u>	<u>(5,375,000)</u>	<u>(6,983,700)</u>
Total Other Sources (Uses)	10,518,894	9,175,127	5,817,601	12,640,579	13,034,325	14,424,350	13,611,000	12,391,300
Net Change in Fund Balance	2,630,351	3,834,191	124,581	(1,798,426)	(3,292,900)	(1,128,976)	(914,954)	(1,364,110)
Fund Balance								
Beginning	6,456,628	9,086,979	12,921,170	13,045,751	11,247,325	7,954,425	6,825,449	5,910,495
Ending Fund Balance								
Assigned	0	0	1,750,000	1,750,000	1,000,000	1,000,000	1,000,000	1,000,000
Committed	0	0	0	0	0	0	0	0
Unassigned	<u>9,086,979</u>	<u>12,921,170</u>	<u>11,295,751</u>	<u>9,497,325</u>	<u>6,954,425</u>	<u>5,825,449</u>	<u>4,910,495</u>	<u>3,546,385</u>
Total Ending Fund Balance	<u>\$ 9,086,979</u>	<u>\$ 12,921,170</u>	<u>\$ 13,045,751</u>	<u>\$ 11,247,325</u>	<u>\$ 7,954,425</u>	<u>\$ 6,825,449</u>	<u>\$ 5,910,495</u>	<u>\$ 4,546,385</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>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Revised</u> <u>Budget</u> <u>2014-2015</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2018-2019</u>
Revenue								
Local Sources	\$ 1,592,354	\$ 1,483,002	\$ 1,378,813	\$ 1,407,877	\$ 1,389,743	\$ 1,445,333	\$ 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>7,075,125</u>	<u>6,955,136</u>	<u>7,150,048</u>	<u>7,198,504</u>	<u>7,438,272</u>	<u>7,475,463</u>	<u>7,527,792</u>	<u>7,580,486</u>
Total Revenues	8,989,240	8,759,899	8,850,622	8,928,142	9,149,776	9,242,557	9,362,827	9,466,036
Expenditures								
Salaries	2,661,699	2,619,270	2,584,290	2,643,182	2,689,612	2,770,300	2,853,409	2,910,477
Employee Benefits	1,788,798	1,746,930	1,900,804	2,073,804	2,045,174	2,106,529	2,169,725	2,213,120
Purchased Services	530,891	579,360	556,604	639,120	662,871	650,000	615,000	600,000
Supplies	4,025,430	4,073,357	4,165,958	4,098,089	3,997,972	4,117,911	4,241,449	4,235,200
Property	45,854	181,649	243,043	172,837	73,000	170,000	40,000	35,000
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	9,052,672	9,200,566	9,450,699	9,627,032	9,468,629	9,814,740	9,919,583	9,993,797
Other Sources of Funds	382,427	446,402	487,229	447,126	482,954	486,000	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)	382,427	446,402	487,229	447,126	482,954	486,000	472,955	474,563
Net Change in Fund Balance	318,995	5,735	(112,848)	(251,764)	164,101	(86,183)	(83,801)	(53,198)
Fund Balance								
Beginning	435,950	754,945	760,680	647,832	396,068	560,169	473,986	390,185
Ending Fund Balance								
Nonspendable	<u>754,945</u>	<u>760,680</u>	<u>647,832</u>	<u>396,068</u>	<u>560,169</u>	<u>473,986</u>	<u>390,185</u>	<u>336,987</u>
Total Ending Fund Balance	<u>\$ 754,945</u>	<u>\$ 760,680</u>	<u>\$ 647,832</u>	<u>\$ 396,068</u>	<u>\$ 560,169</u>	<u>\$ 473,986</u>	<u>\$ 390,185</u>	<u>\$ 336,987</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>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Revised</u> <u>Budget</u> <u>2014-2015</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2018-2019</u>
Revenue								
Local Sources	\$ 23,481,445	\$ 24,984,945	\$ 27,111,932	\$ 26,468,335	\$ 26,476,335	\$ 26,741,098	\$ 27,008,509	\$ 27,278,594
State Sources	0	0	0	0	0	0	0	0
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	23,481,445	24,984,945	27,111,932	26,468,335	26,476,335	26,741,098	27,008,509	27,278,594
Expenditures								
Salaries	12,656,338	11,822,000	11,344,056	11,979,695	13,428,275	13,562,558	14,470,587	13,969,435
Employee Benefits	3,197,434	3,111,165	3,287,115	3,726,744	3,599,132	3,953,486	4,362,882	4,218,769
Purchased Services	1,151,363	1,015,722	1,459,159	3,857,573	2,205,218	2,217,347	2,230,207	2,475,054
Supplies	673,256	56,028	272,491	618,730	585,830	593,446	628,325	531,664
Property	544,314	47,055	325,066	1,758,421	222,000	747,000	252,000	473,668
Debt Services and Miscellaneous	<u>143,250</u>	<u>144,500</u>	<u>144,625</u>	<u>142,000</u>	<u>142,000</u>	<u>142,000</u>	<u>142,000</u>	<u>142,000</u>
Total Expenditures	18,365,955	16,196,470	16,832,512	22,083,163	20,182,455	21,215,837	22,086,001	21,810,590
Other Sources of Funds	0	0	1,750,000	1,453,619	0	0	0	0
Other Uses of Funds	<u>(8,451,589)</u>	<u>(9,162,173)</u>	<u>(5,384,941)</u>	<u>(7,395,332)</u>	<u>(3,395,332)</u>	<u>(5,500,000)</u>	<u>(6,000,000)</u>	<u>(5,000,000)</u>
Total Other Sources (Uses)	(8,451,589)	(9,162,173)	(3,634,941)	(5,941,713)	(3,395,332)	(5,500,000)	(6,000,000)	(5,000,000)
Net Change in Fund Balance	(3,336,099)	(373,698)	6,644,479	(1,556,541)	2,898,548	25,261	(1,077,492)	468,004
Fund Balance								
Beginning	8,118,133	4,782,034	4,408,336	11,052,815	9,496,274	12,394,822	12,420,083	11,342,591
Ending Fund Balance								
Restricted	4,782,034	4,408,336	11,052,815	9,496,274	12,394,822	12,420,083	11,342,591	11,810,595
Committed	<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 Ending Fund Balance	<u>\$ 4,782,034</u>	<u>\$ 4,408,336</u>	<u>\$ 11,052,815</u>	<u>\$ 9,496,274</u>	<u>\$ 12,394,822</u>	<u>\$ 12,420,083</u>	<u>\$ 11,342,591</u>	<u>\$ 11,810,595</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 - 1/2 Cent Sales Tax Fund

	<u>Actual 2011-2012</u>	<u>Actual 2012-2013</u>	<u>Actual 2013-2014</u>	<u>Revised Budget 2014-2015</u>	<u>Original Budget 2015-2016</u>	<u>Projected Budget 2016-2017</u>	<u>Projected Budget 2017-2018</u>	<u>Projected Budget 2018-2019</u>
Revenue								
Local Sources	\$0	\$0	\$0	\$ 3,164,360	\$ 13,223,668	\$ 13,355,905	\$ 13,489,464	\$ 13,624,358
State Sources	0	0	0	0	0	0	0	0
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	0	0	0	3,164,360	13,223,668	13,355,905	13,489,464	13,624,358
Expenditures								
Salaries	0	0	0	0	7,381,000	8,510,459	8,879,980	10,119,100
Employee Benefits	0	0	0	0	2,153,684	2,476,513	2,686,194	3,157,159
Purchased Services	0	0	0	28,257	114,725	115,218	115,863	116,570
Supplies	0	0	0	0	0	0	0	0
Property	0	0	0	0	0	0	0	0
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	0	0	0	28,257	9,649,409	11,102,190	11,682,037	13,392,829
Other Sources of Funds	0	0	0	0	0	0	0	0
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)	0	0	0	0	0	0	0	0
Net Change in Fund Balance	0	0	0	3,136,103	3,574,259	2,253,715	1,807,427	231,529
Fund Balance								
Beginning	0	0	0	0	3,136,103	6,710,362	8,964,077	10,771,504
Ending Fund Balance								
Restricted	0	0	0	3,136,103	6,710,362	8,964,077	10,771,504	11,003,033
Committed	<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 Ending Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,136,103</u>	<u>\$6,710,362</u>	<u>\$8,964,077</u>	<u>\$10,771,504</u>	<u>\$11,003,033</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</u> <u>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Revised</u> <u>Budget</u> <u>2014-2015</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2018-2019</u>
Revenue								
Local Sources	\$ 17,620,413	\$ 18,747,651	\$ 20,363,122	\$ 19,126,854	\$ 19,123,854	\$ 19,315,093	\$ 19,508,243	\$ 19,703,326
State Sources	0	0	0	0	0	0	0	0
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	17,620,413	18,747,651	20,363,122	19,126,854	19,123,854	19,315,093	19,508,243	19,703,326
Expenditures								
Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Purchased Services	893,788	1,428,122	1,597,907	599,369	270,680	276,094	308,507	386,921
Supplies	1,484,958	2,629,429	2,665,853	3,503,623	2,081,675	3,063,628	3,097,928	3,124,914
Property	0	148,419	103,020	160,000	0	0	0	0
Debt Services and Miscellaneous	<u>13,053</u>	<u>18,659</u>	<u>50,334</u>	<u>12,600</u>	<u>8,000</u>	<u>8,600</u>	<u>9,250</u>	<u>9,884</u>
Total Expenditures	2,391,799	4,224,629	4,417,114	4,275,592	2,360,355	3,348,322	3,415,685	3,521,719
Other Sources of Funds	0	84,539	0	0	0	0	0	0
Other Uses of Funds	<u>(14,623,372)</u>	<u>(16,443,821)</u>	<u>(17,769,667)</u>	<u>(15,254,719)</u>	<u>(16,251,119)</u>	<u>(15,452,074)</u>	<u>(15,606,594)</u>	<u>(16,122,661)</u>
Total Other Sources (Uses)	(14,623,372)	(16,359,282)	(17,769,667)	(15,254,719)	(16,251,119)	(15,452,074)	(15,606,594)	(16,122,661)
Net Change in Fund Balance	605,242	(1,836,260)	(1,823,659)	(403,457)	512,380	514,697	485,964	58,946
Fund Balance								
Beginning	6,550,471	7,155,713	5,319,453	3,495,794	3,092,337	3,604,717	4,119,414	4,605,378
Ending Fund Balance								
Restricted	6,874,481	5,008,221	3,154,562	2,751,105	3,467,028	3,951,725	4,407,689	4,436,635
Committed	<u>281,232</u>	<u>311,232</u>	<u>341,232</u>	<u>341,232</u>	<u>137,689</u>	<u>167,689</u>	<u>197,689</u>	<u>227,689</u>
Total Ending Fund Balance	<u>\$ 7,155,713</u>	<u>\$ 5,319,453</u>	<u>\$ 3,495,794</u>	<u>\$ 3,092,337</u>	<u>\$ 3,604,717</u>	<u>\$ 4,119,414</u>	<u>\$ 4,605,378</u>	<u>\$ 4,664,324</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>2011-2012</u>	<u>Actual</u> <u>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Revised</u> <u>Budget</u> <u>2014-2015</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2018-2019</u>
Revenue								
Local Sources	\$ 639,541	\$ 626,728	\$ 800,746	\$ 473,517	\$ 448,988	\$ 471,437	\$ 495,009	\$ 501,743
State Sources	1,334,474	1,251,956	3,107,821	3,175,134	3,393,822	3,461,698	3,530,932	3,600,592
Federal Sources	<u>24,116,867</u>	<u>20,480,764</u>	<u>18,066,091</u>	<u>19,214,088</u>	<u>16,673,424</u>	<u>17,506,045</u>	<u>18,381,347</u>	<u>18,500,627</u>
Total Revenues	26,090,882	22,359,448	21,974,658	22,862,739	20,516,234	21,439,180	22,407,288	22,602,962
Expenditures								
Salaries	14,561,888	12,593,542	11,474,126	10,993,675	10,982,566	11,421,869	11,878,743	12,116,318
Employee Benefits	7,538,485	5,409,096	5,545,357	5,665,971	5,638,634	5,864,179	6,098,747	6,220,722
Purchased Services	1,955,699	1,754,212	2,660,279	2,510,232	1,493,038	1,475,200	1,445,696	1,460,500
Supplies	1,857,542	3,968,744	2,568,543	5,944,238	4,640,082	4,156,290	4,232,428	4,277,077
Property	39,668	432	0	0	0	0	0	0
Debt Services and Miscellaneous	<u>90,619</u>	<u>90,856</u>	<u>89,942</u>	<u>175,745</u>	<u>173,798</u>	<u>105,300</u>	<u>115,600</u>	<u>115,000</u>
Total Expenditures	26,043,901	23,816,882	22,338,247	25,289,861	22,928,118	23,022,838	23,771,214	24,189,617
Other Sources of Funds	1,027,312	1,511,255	1,582,666	2,589,500	3,588,260	2,725,000	2,575,000	2,657,873
Other Uses of Funds	<u>(1,147,830)</u>	<u>(958,678)</u>	<u>(1,108,596)</u>	<u>(1,287,215)</u>	<u>(1,253,846)</u>	<u>(1,105,600)</u>	<u>(1,200,560)</u>	<u>(1,050,000)</u>
Total Other Sources (Uses)	(120,518)	552,577	474,070	1,302,285	2,334,414	1,619,400	1,374,440	1,607,873
Net Change in Fund Balance	(73,537)	(904,857)	110,481	(1,124,837)	(77,470)	35,742	10,514	21,218
Fund Balance								
Beginning	2,080,296	2,006,759	1,101,902	1,212,383	87,546	10,076	45,818	56,332
Ending Fund Balance								
Assigned	<u>2,006,759</u>	<u>1,101,902</u>	<u>1,212,383</u>	<u>87,546</u>	<u>10,076</u>	<u>45,818</u>	<u>56,332</u>	<u>77,550</u>
Total Ending Fund Balance	<u>\$ 2,006,759</u>	<u>\$ 1,101,902</u>	<u>\$ 1,212,383</u>	<u>\$ 87,546</u>	<u>\$ 10,076</u>	<u>\$ 45,818</u>	<u>\$ 56,332</u>	<u>\$ 77,550</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

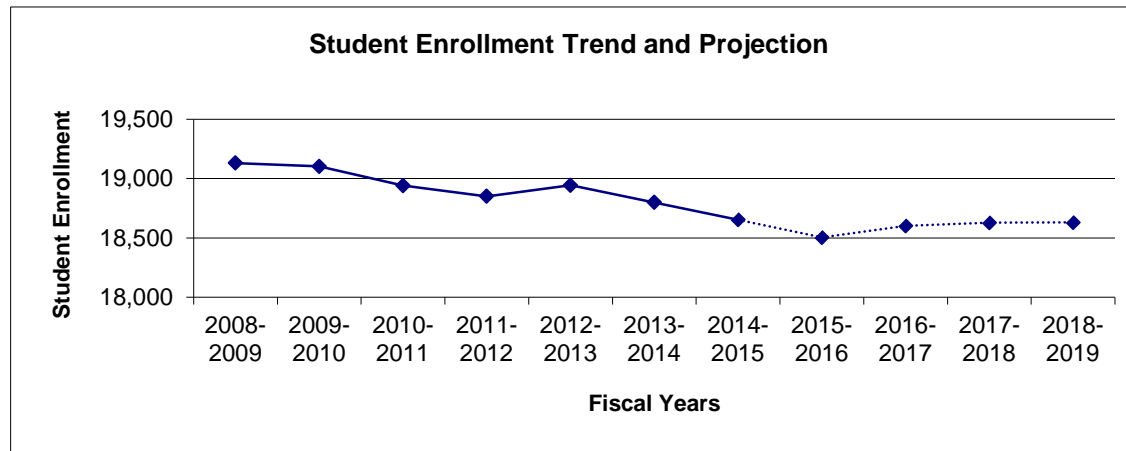
Student Enrollment Trends by School Site

School	Actual Enrollment				
	2010- 2011	2011- 2012	2012- 2013	2013- 2014	2014- 2015
Acadian Elementary	877	857	847	843	841
Bayou Black Elementary	184	169	156	192	197
Boudreaux Canal	116	80	87	0	0
Bourg Elementary	464	480	513	491	515
Bourgeois, H. L. High	962	1061	1045	1469	1460
Broadmoor Elementary	715	685	695	645	632
Caldwell Middle	512	517	495	400	341
Coteau Bayou-Blue Elementary	755	776	763	783	764
Dularge Elementary	190	177	182	349	377
Dularge Middle	178	195	196	0	0
East Houma Elementary	346	374	364	344	409
East Street Alternative	31	0	0	0	0
Ellender High	1005	949	942	951	987
Elysian Fields Middle	414	389	412	374	375
Evergreen Jr. High	1082	1007	1052	764	762
Gibson Elementary	171	172	170	229	219
Grand Caillou Elementary	679	706	602	628	547
Greenwood Middle	154	162	150	0	0
Honduras Elementary	258	274	288	270	274
Houma Jr. High	1057	1075	1053	1110	1081
Lacache Middle	407	382	368	366	372
Legion Park Middle	145	138	110	354	350
Lisa Park Elementary	751	752	754	711	692
Montegut Elementary	210	243	259	258	280
Montegut Middle	557	554	568	589	576
Mulberry Elementary	865	865	957	990	947
Oaklawn Jr. High	409	427	467	495	464
Oakshire Elementary	732	772	742	713	720
Pointe-aux-Chenes Elementary	177	158	157	180	160
Andrew Price Alternative	48	0	0	0	0
School for Exceptional Children	26	24	32	30	30
Schriever Elementary	710	657	663	621	626
South Terrebonne High	1037	1084	1068	1060	1029
Southdown Elementary	486	487	458	453	494
Terrebonne High	1001	958	986	981	997
Upper Little Caillou Elementary	481	491	481	577	570
Village East Middle	336	339	319	295	217
West Park Elementary	215	230	244	0	0
Grand Caillou Middle	156	156	249	259	337
Juvenile Detention Center	15	0	0	0	0
Terrebonne Head Start	27	28	26	25	12
Scholarship Students	0	0	23	0	0
Total Student Enrollment	18,941	18,850	18,943	18,799	18,654

Terrebonne Parish School Board
Houma, LA

Student Enrollment Trends and Projection
Grades Pre-K through 12

<u>Fiscal Year</u>	<u>Enrollment</u>
2008-2009	19,130
2009-2010	19,103
2010-2011	18,941
2011-2012	18,850
2012-2013	18,943
2013-2014	18,799
2014-2015	18,654
2015-2016	18,504
2016-2017	18,602
2017-2018	18,628
2018-2019	18,630



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

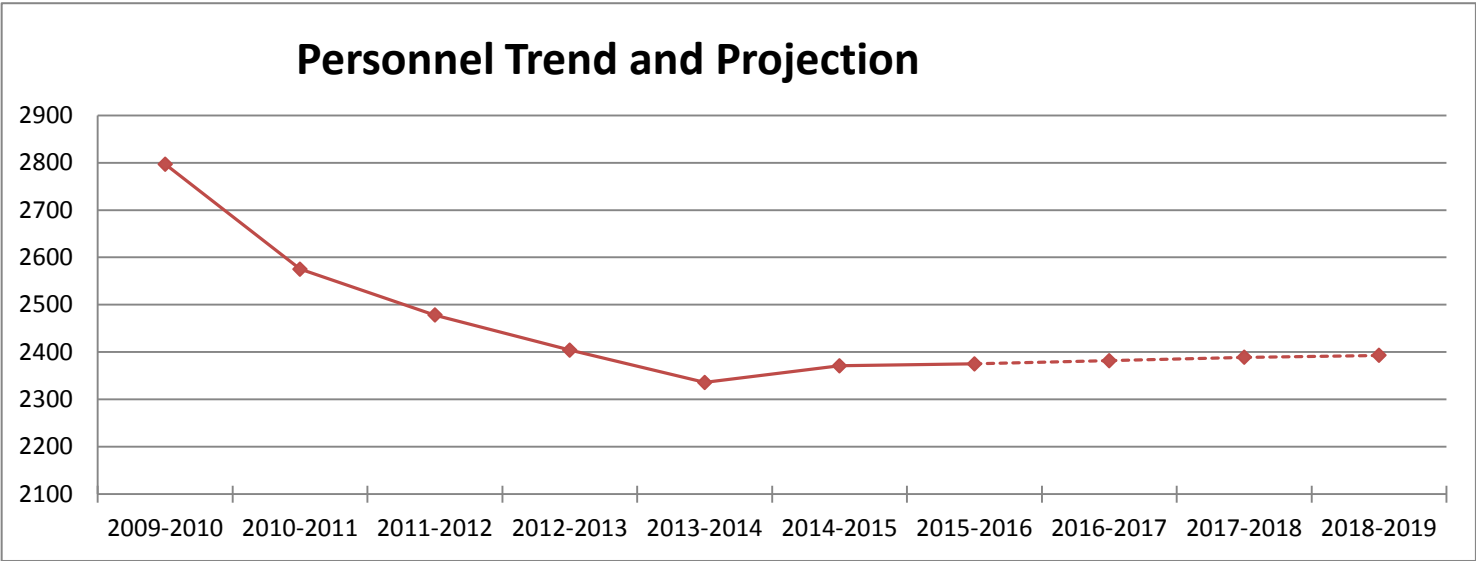
Terrebonne Parish School Board
Personnel Resource Allocations

Employee Type	Actual				Current	Proposed
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Teacher	1318	1230	1192	1161	1186	1196
Librarian	39	38	36	32	32	32
Paraprofessional	235	225	218	202	204	202
Pupil Support	183	185	177	171	169	162
Instructional Support	74	86	71	71	77	76
General Administration	15	15	15	15	15	15
School Administration	113	118	117	112	116	118
Central Services	24	23	23	23	23	24
Maintenance	161	144	144	145	145	145
Transportation	184	184	184	183	183	183
Human Resources	7	7	7	7	7	8
Data Processing & Technology	9	9	9	9	9	9
Child Nutrition	213	214	211	205	205	205
Total Employees	2575	2478	2404	2336	2371	2375

Terrebonne Parish School Board
Houma, Louisiana

Personnel Trend and Projection

<u>Fiscal Year</u>	<u>Personnel Count</u>
2009-2010	2,797
2010-2011	2,575
2011-2012	2,478
2012-2013	2,404
2013-2014	2,336
2014-2015	2,371
2015-2016	2,375
2016-2017	2,382
2017-2018	2,389
2018-2019	2,393



Terrebonne Parish School Board
Houma, Louisiana

Tax Burden Per Capita ⁽¹⁾
(in dollars)

Fiscal Year	Population ⁽³⁾	Property Taxes		Sales Taxes		Total Local Taxes	
		Collections	Per Capita	Collections	Per Capita	Collections	Per Capita
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	112,749	7,930,170	70	56,387,773	500	64,317,943	570
2014-2015 ⁽²⁾	112,638	7,930,170	70	54,284,514	482	62,214,684	552
2015-2016 ⁽²⁾	113,328	8,017,562	71	57,466,328	507	65,483,890	578

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

⁽²⁾ Budgeted Data

⁽³⁾ US Census Bureau - latest information available

Terrebonne Parish School Board
Houma, Louisiana

Property Tax Rates and Tax Collections ⁽¹⁾

Tax Rates Per \$1,000 of Assessed Value			
Fiscal Year ⁽²⁾	Parishwide Millages		Collections (in dollars)
	Constitutional Tax	Special Maintenance Tax	General Fund
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	7,930,170
2014-2015	3.86	5.41	7,930,170
2015-2016	3.86	5.41	8,071,562

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

⁽²⁾ Fiscal Years 2014-2015 and 2015-2016 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⁽¹⁾

Fiscal Year	Taxable Assessed Value (in dollars)	Estimated Market Value (in dollars)	Ratio of Assessed Value to Estimated Market Value
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%
2015-2016	893,469,950	8,881,411,034	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

Sales Tax

Fiscal Year	1/3 Cent Sales Tax	3/4 Cent Sales Tax	1 Cent Sales Tax	1/2 Cent Sales Tax
2009-2010	7,054,488	15,872,599	21,163,465	0
2010-2011	7,501,539	16,878,463	22,504,619	0
2011-2012	7,811,903	17,576,782	23,435,710	0
2012-2013	8,309,363	18,696,067	24,928,089	0
2013-2014	9,022,044	20,299,598	27,066,131	0
2014-2015	8,805,779	19,078,854	26,417,335	3,164,360
2015-2016	8,805,779	19,078,854	26,417,335	13,208,668

- 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%)
- 1/2 Cent Sales Tax dedicated and expended for:
employee salaries and benefits

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>
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>21,498,237</u>	<u>1,337,956</u>	<u>22,836,193</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.

American College Test (ACT) Composite Scores

	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	Number	Score	Number	Score	Number	Score	Number	Score	Number	Score
Terrebonne	596	19.8	554	19.5	685	19.8	959	18.3	1055	17.9
Louisiana	35,601	20.1	35,870	20.2	36,736	20.3	45,305	19.5	39,773	19.2
Nation	1,568,835	21.0	1,623,112	21.1	1,666,017	21.1	1,799,243	20.9	1,845,787	21.0

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

Terrebonne Parish School Board
Houma, LA

LEAP 21 Test Results ⁽¹⁾

	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Grade 4 English Language Arts (Terrebonne)										
Advanced	4.0	66	6.0	92	6.0	88	8.0	116	7.0	not available
Mastery	19.0	304	25.0	354	26.0	371	27.0	387	30.0	available
Basic	48.0	762	49.0	704	50.0	711	43.0	621	43.0	
Approaching Basic	17.0	263	14.0	195	13.0	190	14.0	205	12.0	
Unsatisfactory	12.0	185	7.0	99	5.0	76	7.0	107	8.0	
Grade 4 English Language Arts (State)										
Advanced	5.0	3,085	6.0	3,480	6.0	3,396	7.0	38,886	6.0	
Mastery	18.0	10,356	22.0	12,296	24.0	13,177	24.0	13,484	28.0	
Basic	45.0	25,973	46.0	25,848	46.0	25,466	46.0	25,129	42.0	
Approaching Basic	19.0	10,856	18.0	10,210	16.0	9,195	16.0	8,785	15.0	
Unsatisfactory	13.0	7,602	8.0	4,807	8.0	4,729	7.0	3,830	9.0	
Grade 8 English Language Arts (Terrebonne)										
Advanced	1.0	20	4.0	47	4.0	52	4.0	47	3.0	
Mastery	10.0	147	19.0	247	18.0	221	20.0	254	18.0	
Basic	38.0	560	41.0	529	43.0	536	44.0	566	44.0	
Approaching Basic	39.0	576	29.0	378	28.0	349	24.0	308	28.0	
Unsatisfactory	12.0	180	7.0	85	6.0	77	8.0	107	6.0	
Grade 8 English Language Arts (State)										
Advanced	4.0	1,755	5.0	2,589	5.0	2,465	5.0	2,492	4.0	
Mastery	15.0	7,666	20.0	9,322	19.0	9,350	20.0	9,919	18.0	
Basic	42.0	20,837	42.0	19,732	43.0	21,370	44.0	21,593	44.0	
Approaching Basic	30.0	15,182	27.0	12,562	26.0	12,987	24.0	11,811	27.0	
Unsatisfactory	9.0	4,349	6.0	3,067	6.0	3,133	7.0	3,618	7.0	

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

Terrebonne Parish School Board
Houma, LA

LEAP 21 Test Results ⁽¹⁾

	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Grade 4 Math (Terrebonne)										
Advanced	6.0	88	10.0	147	9.0	135	13.0	187	15.0	not available
Mastery	21.0	331	26.0	371	25.0	358	24.0	348	24.0	available
Basic	46.0	721	42.0	611	44.0	635	37.0	536	36.0	
Approaching Basic	17.0	262	13.0	185	15.0	217	13.0	189	13.0	
Unsatisfactory	11.0	180	9.0	133	7.0	94	13.0	181	12.0	
Grade 4 Math (State)										
Advanced	6.0	3,362	8.0	4,280	9.0	5,049	10.0	5,752	15.0	
Mastery	19.0	11,272	20.0	11,561	21.0	11,911	23.0	12,621	25.0	
Basic	44.0	25,193	43.0	24,324	43.0	24,140	38.0	21,211	36.0	
Approaching Basic	18.0	10,312	17.0	9,564	16.0	9,060	15.0	8,043	13.0	
Unsatisfactory	13.0	7,760	12.0	6,939	10.0	5,850	14.0	7,532	12.0	
Grade 8 Math (Terrebonne)										
Advanced	3.0	50	6.0	73	5.0	62	4.0	52	8.0	
Mastery	3.0	43	5.0	69	6.0	78	7.0	85	8.0	
Basic	41.0	604	47.0	607	49.0	608	51.0	655	50.0	
Approaching Basic	27.0	394	23.0	290	22.0	276	21.0	272	18.0	
Unsatisfactory	26.0	393	19.0	247	17.0	208	17.0	218	17.0	
Grade 8 Math (State)										
Advanced	5.0	2,265	4.0	2,043	5.0	2,478	4.0	1,897	6.0	
Mastery	5.0	2,516	5.0	2,433	6.0	2,713	7.0	3,235	6.0	
Basic	49.0	24,163	51.0	24,326	53.0	25,888	55.0	27,215	52.0	
Approaching Basic	24.0	12,129	23.0	10,847	23.0	11,509	20.0	10,126	19.0	
Unsatisfactory	18.0	8,716	16.0	7,605	14.0	6,699	14.0	7,047	16.0	

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

Terrebonne Parish School Board
Houma, LA

End Of Course Exam (EOC) Results ⁽¹⁾

	2011-2012		2012-2013		2013-2014	
	Percent	Number	Percent	Number	Percent	Number
Algebra I (Terrebonne)						not available
Excellent	21.0	237	22.0	235	28.0	
Good	34.0	384	35.0	378	35.0	
Fair	25.0	285	26.0	287	23.0	
Needs Improvement	21.0	238	17.0	188	14.0	
Algebra I (State)						
Excellent	22.0	10,088	21.0	10,231	23.0	
Good	34.0	15,328	34.0	16,153	34.0	
Fair	23.0	10,466	27.0	12,814	26.0	
Needs Improvement	21.0	9,511	18.0	8,476	18.0	
English II (Terrebonne)						
Excellent	19.0	227	25.0	285	24.0	
Good	42.0	498	52.0	579	48.0	
Fair	29.0	349	15.0	173	22.0	
Needs Improvement	10.0	118	7.0	83	6.0	
English II (State)						
Excellent	24.0	10,371	27.0	11,744	24.0	
Good	42.0	18,529	48.0	20,976	48.0	
Fair	24.0	10,754	18.0	7,707	21.0	
Needs Improvement	10.0	4,371	7.0	2,902	7.0	
Geometry (Terrebonne)						
Excellent	18.0	198	20.0	198	27.0	
Good	28.0	313	32.0	316	28.0	
Fair	33.0	369	30.0	298	29.0	
Needs Improvement	22.0	243	17.0	171	16.0	
Geometry (State)						
Excellent	19.0	8,357	23.0	9,908	26.0	
Good	30.0	13,002	32.0	13,456	29.0	
Fair	31.0	13,502	28.0	11,821	28.0	
Needs Improvement	19.0	8,147	17.0	7,006	17.0	
Biology (Terrebonne)						
Excellent	15.0	166	21.0	234	19.0	
Good	40.0	450	40.0	449	39.0	
Fair	36.0	401	29.0	327	29.0	
Needs Improvement	9.0	100	10.0	112	13.0	
Biology (State)						
Excellent	15.0	6,520	18.0	7,763	18.0	
Good	37.0	16,260	40.0	17,071	42.0	
Fair	35.0	15,659	29.0	12,281	28.0	
Needs Improvement	13.0	5,875	13.0	5,696	11.0	

⁽¹⁾ 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		2013-2014	
	Number testing	% scoring 3+	Number testing	% scoring 3+	Number testing	% scoring 3+
Terrebonne	74	32.4	167	30.5	338	24.0
Louisiana	8,098	6.3	11,506	5.3	15,114	30.1
Nation	2,919,333	19.5	3,153,014	20.1	4,176,200	21.6

Source: AP Annual Report to the Nation

Terrebonne Parish School Board
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Free and Reduced Student Trend

2011-2012		2012-2013		2013-2014		2014-2015		2014-2015	
Free	Reduced	Free	Reduced	Free	Reduced	Free	Reduced	Free	Reduced
58.16%	8.46%	57.90%	8.00%	60.25%	6.66%	59.28%	7.06%	59.30%	7.07%

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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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CDF - Career Development Funds

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

PARCC - Partnership for Assessment of Readiness for College and Careers

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PBIS – Positive Behavior Intervention Support

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.

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RIF – Reduction in Force

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

SCA – Supplemental Course Allocation000

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

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

STEM – Science, Technology, Engineering and Math

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

