

ANNUAL OPERATING BUDGET

of the

**TERREBONNE PARISH SCHOOL BOARD
Houma, Louisiana**

For the period July 1, 2016 through June 30, 2017

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

TERREBONNE PARISH SCHOOL BOARD
Houma, Louisiana
Annual Operating Budget
For the Period July 1, 2016 through June 30, 2017

TABLE OF CONTENTS

INTRODUCTORY SECTION

Executive Summary.....	3
Budget Award.....	19
Elected School Board Members	20
Management Staff	21
Budget Adoption Resolution	23

ORGANIZATIONAL SECTION

Overview of Terrebonne Parish School Board.....	31
Mission Statement.....	31
Beliefs.....	32
Instructional Goals and Objectives.....	32
Financial Goals and Objectives	34
Key Factors Affecting the Budget	34
Fund Classifications	34
Significant Revenues & Expenditures.....	35
Fund Balance Requirements	35
Budget Policies.....	36
Other Financial Policies that Guide the Development of the Budget.....	39
Capital Budgeting Process	40
Process for Preparing, Reviewing & Adopting the Budget	41
Budget Schedule	42
Budget Administration and Management Process	42
School Board Members	44
Management Staff.....	44
Organizational Chart.....	45

FINANCIAL SECTION

Points of Interest	49
Summary of All Funds	51
Budget Summary by Function	
General Fund.....	52
Child Nutrition Fund.....	53
One Cent Sales Tax Fund.....	54
1/2 Cent Sales Tax Fund	55
3/4 Cent Sales Tax Fund.....	56
Special Revenue Funds.....	57
Summary of Major Revenues	59
Minimum Foundation Program (MFP) Revenues	60
Sales Tax Revenues	60
Special Revenue Funds Revenues.....	61
Property Tax Revenues.....	61
Expenditures by Object	62
Expenditures by Major Category.....	63

Summary of Expenditures	64
Capital Projects Expenditures	65
Debt Obligations	65
Other Post-Employment Benefits (OPEB)	66
Fund Balance Classifications	67
Changes in Personnel	68
Full-Time Staffing	72
Part-Time Staffing	73

THE GENERAL FUND BUDGET

2016-2017 Budget by Object	77
2016-2017 Budget by Major Category	78
Budget Comparison	79
Budget Narrative	80
Revenues by Source	82
Expenditures by Function	86

THE CHILD NUTRITION PROGRAM FUND BUDGET

2016-2017 Budget by Object	157
Budget Comparison	158
Capital Expenditures	159
Budget Narrative	160
Revenues by Source	163
Expenditures by Function	167

THE ONE CENT SALES TAX FUND BUDGET

2016-2017 Budget by Tax Allocation	173
2016-2017 Budget by Object	174
Budget Comparison	175
Budget Summary by Tax Allocation	176
Budget Narrative	177
Revenues	179
Expenditures by Project	180

THE 1/2 CENT SALES TAX FUND BUDGET

2016-2017 Budget by Object	197
2016-2017 Budget by Major Category	198
Budget Comparison	199
Budget Narrative	200
Revenues	201
Expenditures	202

THE 3/4 CENT SALES TAX FUND BUDGET

2016-2017 Budget by Major Category	213
2016-2017 Budget by Object	214
Budget Comparison	215
Budget Summary by Tax Allocation	216
Budget Narrative	217
Revenues	220
Expenditures by Project	221

SPECIAL REVENUE FUNDS BUDGETS

2016-2017 Budget by Major Category	237
--	-----

SPECIAL REVENUE FUNDS BUDGETS (continued)

2016-2017 Budget by Object238
Budget Comparison.....239
Summary of all Special Revenue Funds240
MFP Level 4 Funding (#142)242
NCLB Title I Fund (#210)
 Striving Leaders Comprehensive Literacy.....244
 Literacy Design Collaborative.....250
NCLB Title I Fund (#220).....252
NCLB Title I – Migrant Education Fund (#230)262
U.S. Dept. of Health & Human Services Fund (#240)
 Cecil J. Picard LA 4 Early Childhood.....264
 Jobs for America’s Graduates – JAG266
WIA Incentive Grants (#250)268
American Recovery & Reinvestment Act (ARRA)
 Race to the Top (#261)270
NCLB Title I – Part G Advanced Placement Program (#270).....272
U. S. Department of Health & Human Services Childcare
 And Development Block Grant (#280)
 Early Childhood Community Network Pilot.....274
 Early Childhood Community Network Lead Agencies276
Title III English Language Acquisition, Language
 Enhancement, and Academic Achievement (#310).....278
NCLB Title IV Fund (#320)
 Louisiana Safe and Supportive School Initiative282
U.S. Department of Education – Elementary and Secondary
 School Counseling Grant (#330).....284
NCLB Title II Fund (#370)
 Part A: Teacher/Principal Training/Recruiting Fund.....286
 Part B: Math and Science Partnerships.....290
 Part A: School Leadership Program.....292
NCLB Title VII Indian Education Fund (#410)294
Miscellaneous State Grants (#460).....296
Local Billable Services Fund (#470)298
Federal Adult Education Fund (#490)
 Basic Grant302
 English Language/Civics Education Grant304
 Adult and Family Literacy Grant.....306
 Federal Leadership.....308
Education Excellence Fund (#510)310
State Early Childhood Community Network (#520)
 Early Childhood Community Network Pilot.....312
 Early Childhood Community Network Lead Agencies314
Cecil J. Picard LA 4 Pre-Kindergarten Program (#550).....316
NCLB Title X – Part C McKinney/Vento Homeless
 Assistance Act (#560)318
Federal Vocational Education Fund (#590).....320
8(g) Block Grant Fund (#610)322
8(g) Preschool Student Enhancement Block Grant (#630).....326
Extended School Year Program Act 36/37 (#660)328
LA Gates Integration Project (#670)330
State Adult Education Fund (#680).....332
Library Allotment Fund (#730)336

Textbooks and Materials Fund (#740)	338
Special Education-IDEA (#750)	
Part B: Individuals with Disabilities Act.....	340
IDEA Believe and Prepare-Cohort 3.....	346
IDEA Positive Behavior Intervention Support	348
IDEA Opportunity Grant.....	350
IDEA High Cost Services	352
Special Education IDEA Preschool (#760).....	354

INFORMATIONAL SECTION

Revenues by Source, all Governmental funds	359
Summary of All Governmental Funds by Function	360
Expenditures by Major Object – All Governmental Funds	361
Budget Forecasts beyond the Budget Year	
General Fund.....	362
Child Nutrition Fund	363
One Cent Sales Tax Fund	364
1/2 Cent Sales Tax Fund	365
3/4 Cent Sales Tax Fund	366
Special Revenue Funds.....	367
Student Enrollment Trends by School Site	368
Student Enrollment Trend and Projection	369
Personnel Trend by Employee Type.....	370
Personnel Trend and Projection	371
Tax Burden Per Capita	372
Property Tax Rates and Tax Collections.....	373
Assessed and Market Value of Taxable Property	374
Sales Tax Collections	375
Debt Amortization Schedule	376
American College Test (ACT) Scores	377
Louisiana Educational Assessment Program (LEAP) Scores	378
End of Course Exam (EOC) Results.....	379
Advanced Placement Exam Results.....	380
Free and Reduced Student Trends.....	381
Glossary of Acronyms and Key Terms.....	382

INTRODUCTORY SECTION





Terrebonne Parish School Board

201 Stadium Drive
Houma, Louisiana 70360

May 16, 2016

To the Citizens of
Terrebonne Parish, Louisiana:

The budget of the Terrebonne Parish School Board for fiscal year July 1, 2016 through June 30, 2017 is hereby submitted. The elected School Board members of Terrebonne Parish will be asked to approve this Operating Budget on July 5, 2016 at its regular School Board meeting. A Public Hearing on the budget will be held on June 14, 2016 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.

In 2016/2017, the State of Louisiana will implement the Louisiana State Standards in English Language Arts and Math, which define the knowledge and skills students should acquire throughout their K-12 education. These skills are designed to prepare students to graduate from high school ready to attain a college degree or to succeed in the workforce.

Terrebonne Parish continuously strives to meet or exceed state expectations. The district is committed to improving teacher and leader effectiveness and to providing the highest quality education possible for all 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
- Be proficient (Basic or above) in basic literacy skills in Grades K through 2
- Be proficient (Basic or above) on state assessments in English Language Arts, Math, Science, and Social Studies in Grades 3-8.
- Be proficient on End-of-Course Exams in English II/III, Algebra I, Geometry, Biology, and U.S. History
- Be proficient on ACT (composite score of 18 or higher) and/or Work Keys (composite score of Silver or higher)
- Eighty percent (80%) of students will graduate on time.
- Enroll in post-secondary education or graduate workforce-ready with college credit and/or Industry Based Credentials (IBC)

Awards and Recognition

The 2016 Louisiana Middle School Teacher of the Year was an 8th grade teacher at Lacache Middle School.

The 2015 Louisiana Middle School Student of the Year was a 5th grader at Montegut Middle School in Terrebonne Parish. This marked 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. Until the 2014/2015 school year, the Louisiana Educational Assessment Program (LEAP) test was given each spring to all students in grades 3-8. The performance level scored by the students was used to calculate the school's School Performance Score and letter grade.

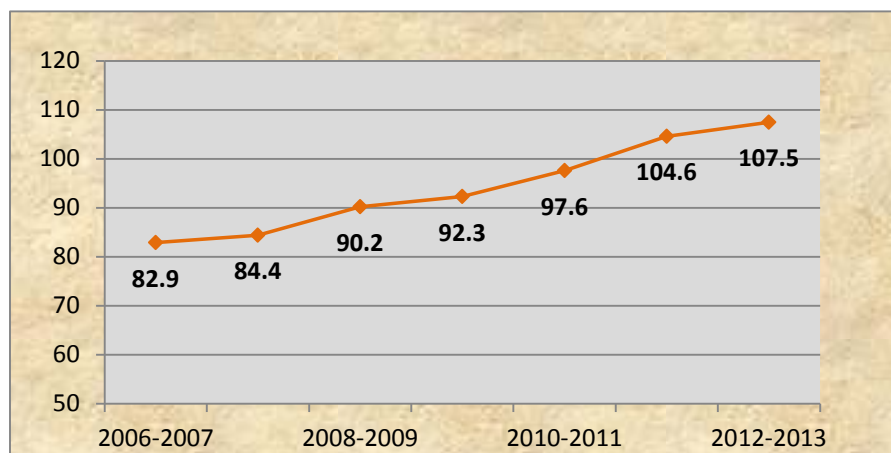
After a year of field-testing in certain school districts, including Terrebonne Parish, PARCC tests began with the 2014-2015 school year. The Partnership for Assessment of Readiness for College and Careers (PARCC) assessment measures whether students are on track to be successful in college and/or their 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. Because 2014/2015 was the first year of PARCC testing, no comparative data exists.

High school students must pass three out of six 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 is one of sixteen states that require 100% of its high school students take the ACT as a junior.

Louisiana's School Accountability System ranks schools 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 2014/2015, Terrebonne Parish had a District Performance Score of 90.5. The average District Performance Score in Louisiana was 88.8. Terrebonne Parish received a “B” letter grade on the District Letter Grade scale for 2014/2015.

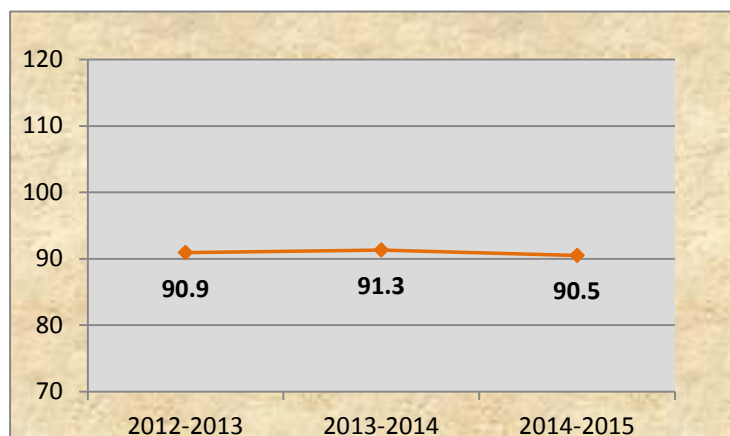
The graph illustrates Terrebonne Parish’s District Performance Score on the scale used by the Louisiana Department of Education from 2006/2007 through 2012/2013.



In an effort 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 three 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 be strong in terms of student performance, with a District Performance Score of 90.5, and it remains a “B” school district. The average District Performance Score in Louisiana for 2013/2014 was 88.8.

New Scale

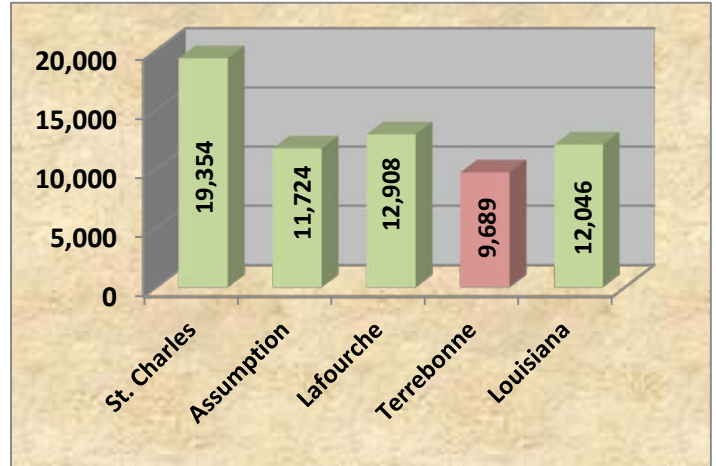


Per-Pupil Expenditures

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.

Financial Goals and Objectives

The development of the 2016/2017 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 2016/2017 fiscal year budget, the Superintendent and Management 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 is significantly affecting 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.

The Minimum Foundation Program (MFP), the state's method of funding K-12 education, 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 in recent years, that growth was eliminated. Beginning in 2009, the MFP was funded at a zero-growth level, a situation that continued for several years. In 2014/2015, the MFP once again included the growth factor. In 2015/2016, the MFP did not include the growth factor funds, but an amount equal to 1.375% growth in base per-pupil funding, half of the traditional annual growth factor, was funded through House Bill 1, Louisiana's General Fund budget.

The MFP for 2016/2017 presented to the Legislature by the Louisiana Board of Elementary and Secondary Education (BESE) included 1.375% growth; however, the Legislature did not approve that proposal, and instead sent the funding formula back to BESE to be adjusted. An estimate for MFP is included for 2016/2017 that is a continuation of the 2015/2016 MFP funding formula, as adjusted for student counts and local wealth calculations.

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 both retirement systems to continue to increase employer contribution rates over the past several years. Rates for both TRSL and LSERS 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, and will experience a further decline in 2016/2017.

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 received a pay raise effective in 2015/2016, which will aid the district 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.

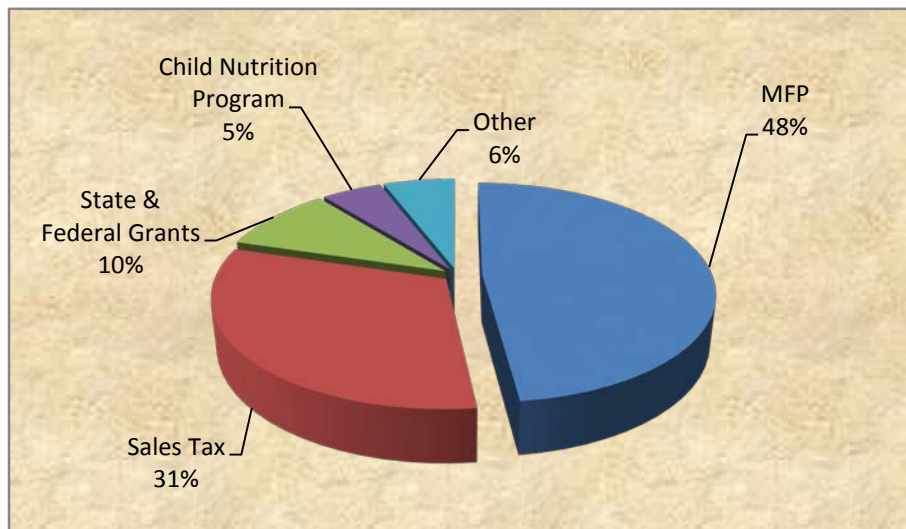
The Original Proposed Budget will be presented to the Finance Committee at its regularly scheduled meeting of May 16, 2016.

Board Member in-service meetings will be held during the week of May 16 to inform Board Members of the specific contents of the budget.

A Public Hearing will be held on June 14, 2016 to allow the citizens of Terrebonne Parish to participate in the budget process. The budget will be adopted on July 5, 2016.

Summary of Revenues

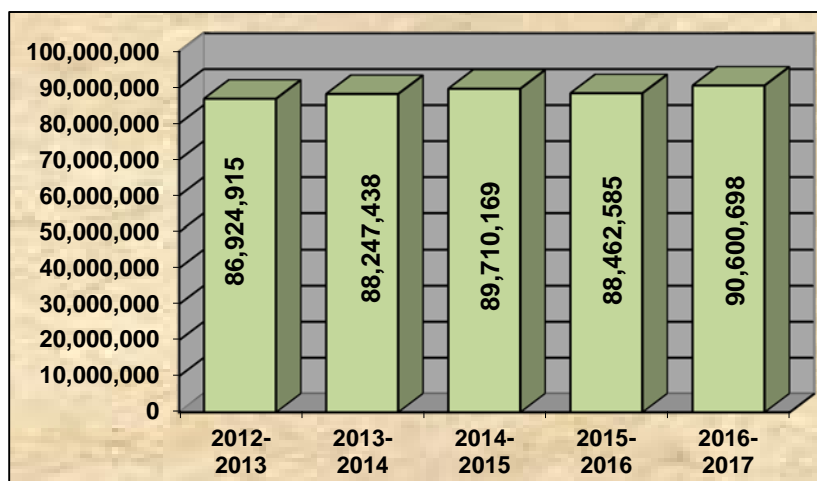
The majority of the revenues of the Terrebonne Parish School Board's budget come from the Minimum Foundation Program (MFP). Sales Taxes, State and Federal Grants, and the Child Nutrition Program also provide revenues to the school system. The following chart represents the major sources of revenues for 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 48% 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. That amount was funded; however it was funded outside the MFP formula through House Bill 1, the state's General Fund budget.

For 2016/2017, BESE proposed an MFP that would have included the 1.375% growth factor inside the MFP formula. However, the Legislature refused that proposal and sent the formula back to BESE for reconsideration. An estimate for MFP is included for 2016/2017 that is a continuation of the 2015/2016 MFP funding formula, as adjusted for student counts and local wealth calculations.

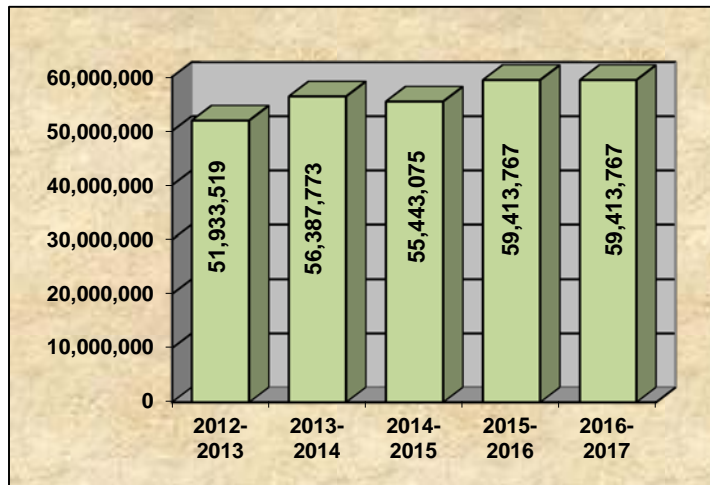
Actual MFP revenue for the last three years as well as the revised budget for 2015/2016 and the proposed budget for 2016/2017 are shown in the graph.

Sales Tax Trends

Sales Tax collections for the Terrebonne Parish School Board account for approximately 31% 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.

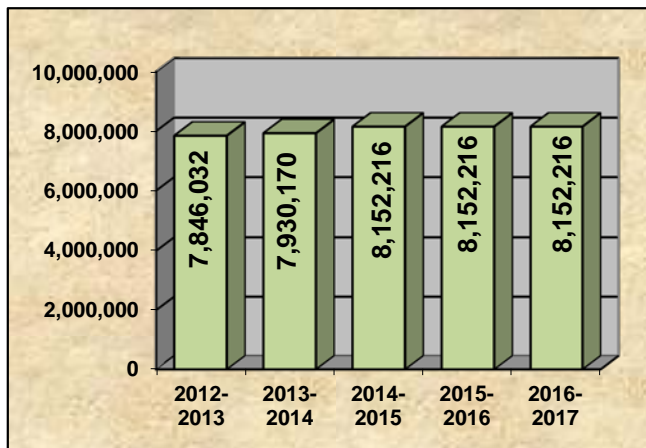
The voters of Terrebonne Parish approved a 1/2 Cent Sales Tax in December 2014 that is dedicated for salaries & benefits. Collections for the 1/2 Cent Sales Tax began on April 1, 2015.

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 2015/2016 and 2016/2017 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.

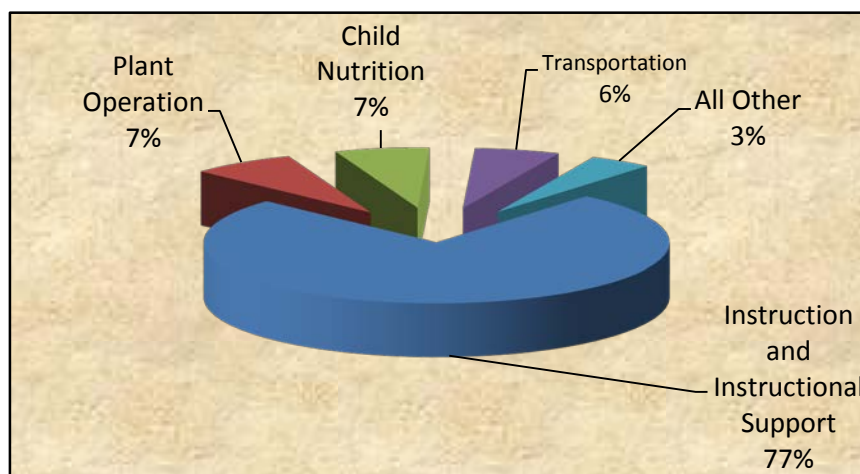
The Constitutional Tax millage and Special Maintenance Tax millage are currently levied at 3.86 mills and 5.41 mills, respectively. Increases to Property Tax collections are solely due to increases in assessed values in the parish.

The graph shows three years' actual collections, plus the revised budget for 2015/2016 and the proposed budget for 2016/2017.

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 2016/2017 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 2015/2016	Original Budget 2016/2017
Revenues & Other Financing Sources	213,415,758	209,660,701
Expenditures & Other Financing Uses	217,046,079	209,823,546
Net Change In Fund Balance	(3,630,321)	(162,845)
Beginning Fund Balance	30,530,763	26,900,442
Ending Fund Balance	26,900,442	26,737,597

- The 2016/2017 operating budget takes into account the projected student enrollment based on the February 1, 2016 student count, an estimate of Minimum Foundation Program as provided by the Louisiana Department of Education, and projections for both sales tax revenues as well as property tax revenues.
- Expenditures for 2016/2017 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 2015/2016	Original Budget 2016/2017
Revenues & Other Financing Sources	125,430,653	128,518,938
Expenditures & Other Financing Uses	127,962,966	127,781,340
Net Change In Fund Balance	(2,532,313)	737,598
Beginning Fund Balance	13,692,785	11,160,472
Ending Fund Balance	11,160,472	11,898,070

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 is budgeted as a continuation of the 2015/2016 funding level, as adjusted for projected student enrollment and local wealth changes.
- Changes in Salaries & Benefits include a slight decrease in the number of 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 2015/2016	Original Budget 2016/2017
Revenues & Other Financing Sources	9,656,467	9,718,631
Expenditures & Other Financing Uses	9,774,137	9,924,957
Net Change In Fund Balance	(117,670)	(206,326)
Beginning Fund Balance	815,044	697,374
Ending Fund Balance	697,374	491,048

Explanation of Net Change in Fund Balance -

- Revenue from the Federal Reimbursement program are projected to increase slightly
- Salaries and benefits are expected to increase due to normal step progression and longevity, netted against 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 increase slightly.
- Several schools will begin serving breakfast and lunch under the Community Eligibility Provision (CEP) effective in 2016/2017 which will affect revenues received through Federal Reimbursement.

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 2015/2016	Original Budget 2016/2017
Revenues & Other Financing Sources	23,245,399	23,046,878
Expenditures & Other Financing Uses	26,237,807	20,760,276
Net Change In Fund Balance	(2,992,408)	2,286,602
Beginning Fund Balance	9,141,457	6,149,049
Ending Fund Balance	6,149,049	8,435,651

Explanation of Net Changes in Fund Balance –

- Revenues from the collection of the One Cent Sales Tax are projected to remain equal to the 2015/2016 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 employee benefit 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 2015/2016	Original Budget 2016/2017
Revenues & Other Financing Sources	11,516,439	11,517,939
Expenditures & Other Financing Uses	9,582,996	11,542,108
Net Change In Fund Balance	1,933,443	(24,169)
Beginning Fund Balance	2,758,216	4,691,659
Ending Fund Balance	4,691,659	4,667,490

Explanation of Net Changes in Fund Balance –

- Revenues from the collection of the 1/2 Cent Sales Tax are projected to remain equal to the 2015/2016 revised budget.
- 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.
- Transfer to the General Operating Fund of \$2,000,000 to defray employee benefit costs.

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 2015/2016	Original Budget 2016/2017
Revenues & Other Financing Sources	17,296,158	17,296,158
Expenditures & Other Financing Uses	18,140,708	19,084,417
Net Change In Fund Balance	(844,550)	(1,788,259)
Beginning Fund Balance	3,812,522	2,967,972
Ending Fund Balance	2,967,972	1,179,713

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 2015/2016 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 24 Special Revenue Funds: 10 State Grants and 14 Federal Grants.

	Revised Budget 2015/2016	Original Budget 2016/2017
Revenues & Other Financing Sources	26,828,410	19,562,157
Expenditures & Other Financing Uses	25,905,233	20,730,448
Net Change In Fund Balance	923,177	(1,168,291)
Beginning Fund Balance	310,739	1,233,916
Ending Fund Balance	1,233,916	65,625

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 and the Library Allotment Fund

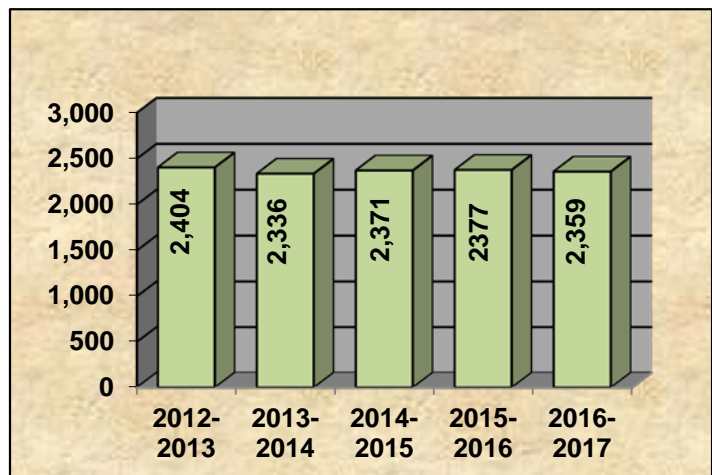
Budget Forecast & Long-Term Planning

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 2,359 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 decrease slightly for the 2016/2017 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

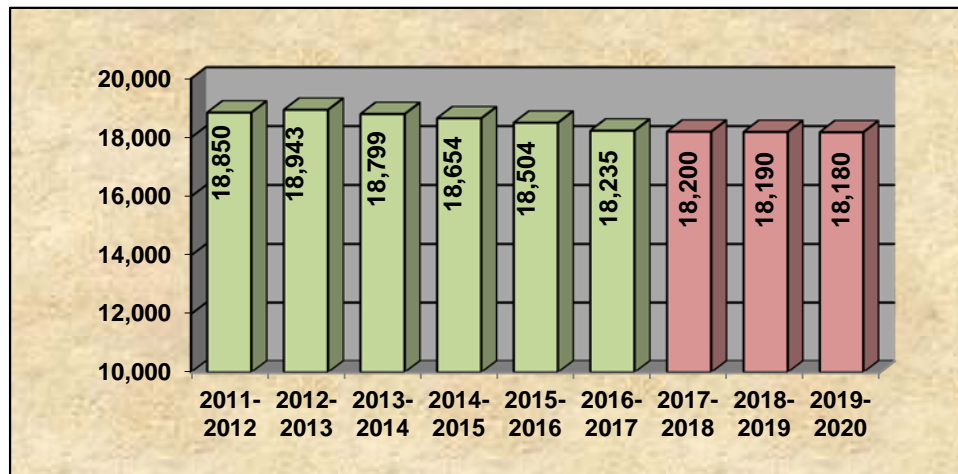
Total projected student enrollment for the 2016/2017 school year is 18,235. The estimated enrollment includes 17,253 students in Kindergarten through 12th grade and 982 four-year-old students. This estimation is based on the actual student count on February 1, 2016.

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 further decrease in student enrollment for 2016/2017.

Based on historical trend, the number of students entering Kindergarten each year, and the graduation cohort rate, student enrollment is forecast by the District to continue declining slightly each year over the next 3 to 5 years.

The graph illustrates student enrollment for students in Pre-Kindergarten through 12th grade for the past four years with an estimate for 2016/2017.

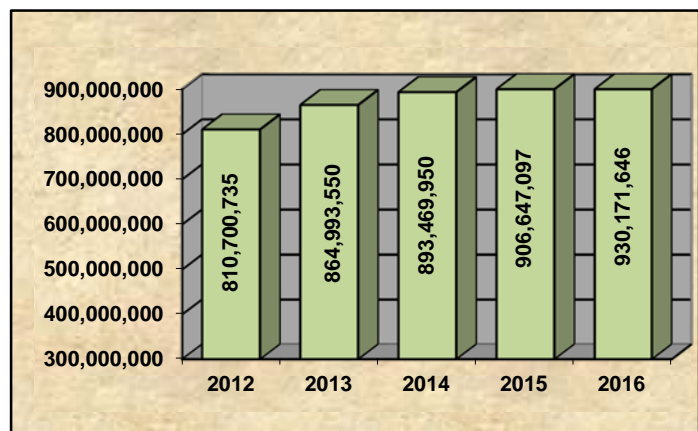
The graph also includes a three-year projection in student enrollment.



Tax Base and Rate Trends

The Terrebonne Parish Assessor's Office reassesses property values once every four years. The current year, 2016, is a reassessment year and all property tax collection budgets are based on the new assessment amounts.

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 most recent reassessed taxable value of property in Terrebonne Parish, as of the April 2016 reassessment, was \$930,171,646.

Changes in Debt

The Terrebonne Parish School Board currently has debt outstanding for zero-interest bonds issued through the Qualified School Construction Bond program as well as Limited Tax Revenue Bonds issued in April 2016.

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.

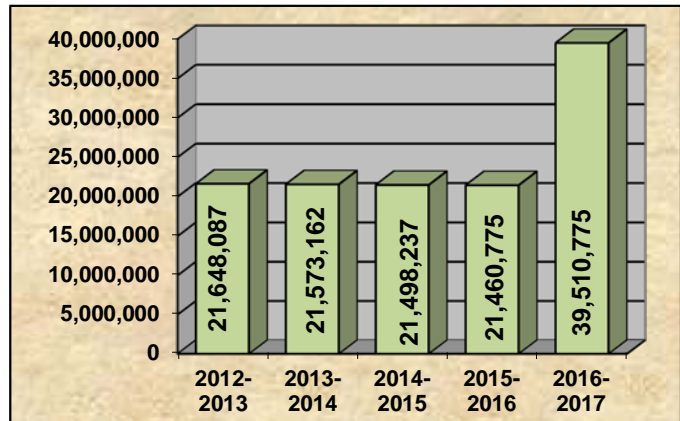
Qualified School Construction Bonds Series 2012:

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.

Limited Tax Revenue Bonds, Series 2016:

On April 13, 2016, the School Board issued \$18,270,000 worth of Limited Tax Revenue Bonds, Series 2016 for the purpose of demolishing and rebuilding Southdown Elementary School. The bonds carry an interest rate of 3% and are payable over 20 years with maturity in 2036.

The graph illustrates the balance of outstanding debt owed by the Terrebonne Parish School system for the year ended June 30, 2017.



Award

The Association of School Business Officials International (ASBO) has presented its Meritorious Budget Award to the Terrebonne Parish School Board for its annual Operating Budget for nine years. 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 Breau
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 budget
for the Fiscal Year 2015-2016.

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



Brenda Burkett

Brenda R. Burkett, CPA, CSBA, SFO
President

John D. Musso

John D. Musso, CAE, RSBA
Executive Director

Terrebonne Parish School Board
Introductory Section
Fiscal Year 2016/2017

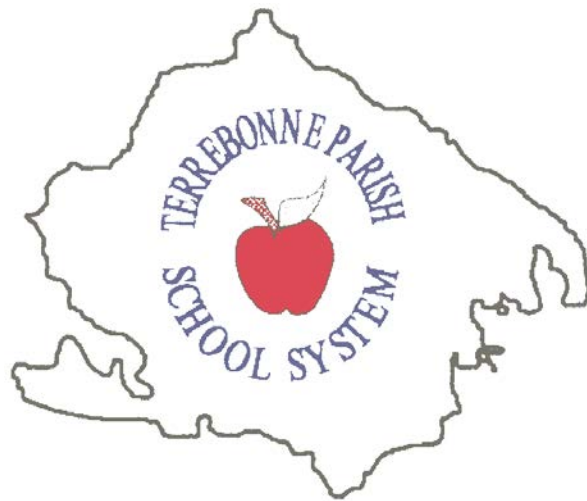
Elected School Board Members

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 2016/2017

Management Staff

Martin, Philip	Superintendent
Orgeron, Aubrey "Bubba"	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 2016/2017 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 2016/2017 fiscal year.

**TERREBONNE PARISH SCHOOL BOARD
BUDGET ADOPTION RESOLUTION**

RESOLUTION NO. _____

Resolution adopting operating budgets for the fiscal year beginning July 1, 2016, and ending June 30, 2017.

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 2016-2017 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

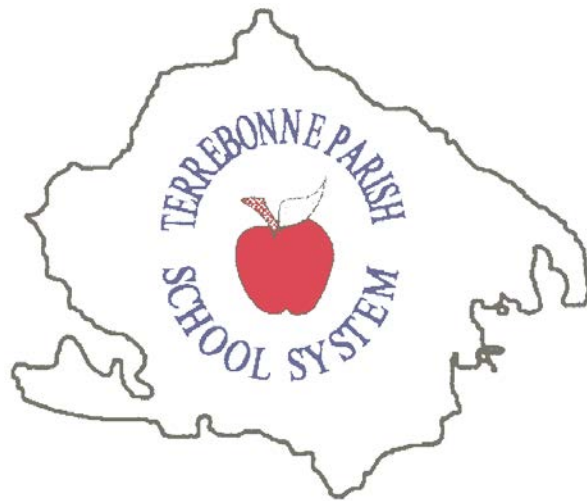
1. Board approval of projects, contracts, change orders, or expenditures will constitute authority for budget amendments and expenditure of funds.
2. The Superintendent, with notice to the Board, will have authority to authorize expenditures and budget revisions for projects costing \$5,000 or less during 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 2016/2017

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 2016-2017, Terrebonne Parish expects to educate approximately 18,235 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 2016/2017

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 proficient (Basic or above) in basic literacy skills in Grades K through 2
- Be proficient (Basic or above) on state assessments in English Language Arts, Math, Science, and Social Studies in Grades 3-8.
- Be proficient on End-of-Course Exams in English II/III, Algebra I, Geometry, Biology, and U.S. History
- Be proficient on ACT (composite score of 18 or higher) and/or Work Keys (composite score of Silver or higher)
- Eighty percent (80%) of students will graduate on time.
- Enroll in post-secondary education or graduate workforce-ready with college credit and/or Industry Based Credentials (IBC)

Goal 1: Students will enter Kindergarten ready to learn

- 63% of Kindergarten students benchmarked at the beginning of the 2015-2016 school year on the DIBELS assessment.

Goal 2: Students will be proficient in basic literacy skills in Grades K through 2

- On the 2015-2016 mid-year DIBELS assessment, the following percentages of students benchmarked:
 - K – 83%
 - 1 – 69%
 - 2 – 71%

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2016/2017

Goal 3: Students will be proficient (Basic or above) on state assessments in English Language Arts, Math, Science, and Social Studies in Grades 3-8.

- Percentage of students scoring proficient or above on Spring 2015 state testing (PARCC)

Grade	ELA	Math	Science	Social Studies
3	66	69	70	68
4	74	67	70	71
5	67	58	66	67
6	81	67	69	64
7	68	63	65	63
8	70	52	56	52

Goal 4: Students will be proficient (Good or Excellent) on End-of-Course Exams in English II/III, Algebra I, Geometry, Biology, and U.S. History

- English II – 77%
- English III – 67%
- Algebra I – 67%
- Geometry – 77%
- Biology I – 59%
- U.S. History – 65%

Goal 5: Students will be proficient on ACT (composite score of 18 or higher) and/or Work Keys (composite of Silver or higher).

- ACT District Average – 19.2
- No Work Keys data available at this time (first year of assessment)

Goal 6: 80% of students will graduate on time

- District Graduation Rate – 76%

Goal 7: Students will enroll in post-secondary education or graduate workforce-ready with college credit and/or Industry Based Credentials (IBC)

- District Graduation Index – 82.4%

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2016/2017

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

Key Factors Affecting the Budget

Throughout the budget process, decisions made by the Superintendent and Management Staff were driven by several key factors that could affect future spending.

The Superintendent and Staff will continue to closely monitor the price of a barrel of oil, which significantly and directly affects the level of sales tax collections in Terrebonne Parish. The sharp decline in the price of a barrel of oil late in 2014 has affected sales tax revenues locally. The length of the decline and whether the price begins to rebound will continue to affect sales tax revenues. The decline in oil prices has also significantly affected the economy of Louisiana as a whole, and as such, funding for K-12 education is uncertain. MFP funding is expected to be funded through a continuation of the 2015/2016 formula.

Salaries and Benefits make up the majority of expenditures. The number of employees will remain steady in the coming years, with adjustments generally coming only with changing enrollment. Premiums for health benefits are projected to remain unchanged for the 2016/2017 fiscal year for both employee and employer. Terrebonne Parish School System is self-insured and health insurance premiums are set internally based on projected claims amounts. Contribution rates for retirement systems declined in 2015/2016 and are projected to decline again in 2016/2017.

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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2016/2017

- 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 48% 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.

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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2016/2017

Budget Policies

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

Presentation and Format of the Budget Document

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

Number of Funds and Fund Types

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

1. General Operating Fund – the General Operating Fund of the School Board. It accounts for all financial resources except those required to be accounted for in other funds.
2. One Cent Sales Tax Fund – accounts for the proceeds of a one-cent local sales tax, and the related expenditures.
3. 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-four 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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2016/2017

Basis of Accounting and Budgeting

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

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

Budgets shall be prepared on the same basis of accounting as is used in the financial statements. The basis of budgeting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. All funds within this document are maintained on the Modified Accrual basis of accounting. Under the Modified Accrual basis of accounting, revenues are recorded when they become measurable and available and expenditures are recorded when a liability is incurred.

Organization of Budget

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

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2016/2017

Draft of the Proposed Budget Document

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

Staff Involvement in the Development of the Budget

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

Public Involvement in the Budget

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

Public Inspection of the Proposed Budget

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

Public Hearing on the Proposed Budget

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

Adoption Procedures

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

Review by Committee

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

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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2016/2017

- B. Actual total expenditures plus projected total expenditures for the remainder of the year, within a fund, are exceeding the estimated budgetary expenditures by 5% or more.
- C. Actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by 5% or more.

Other Financial Policies that Guide the Development of the Budget

Property Tax Revenues

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

Sales Tax Revenues

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

Salaries

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

Employer's Contribution to Retirement Systems

The contribution rates to the Teachers' Retirement System of Louisiana (TRSL), the Louisiana School Employees' Retirement System (LSERS), and the Louisiana State Employees' Retirement System are provided by the appropriate state retirement system.

Hospitalization Insurance

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

Property & Casualty Insurance

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

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.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2016/2017

Capital Budgeting Process

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

Determining Needs

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

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

Prioritizing Projects

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

Because the average age of the school and administrative buildings in the school system is about 60 years, the age of the buildings is taken into consideration when determining the priority of repairs and renovations.

Funding Projects

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

Ongoing Projects

Capital projects that are currently in progress are:

- Roof Replacement at Acadian Elementary
- Chiller Replacement at Grand Caillou Elementary

One construction project is budgeted for 2016/2017. Southdown Elementary School, built in 1951 will be demolished and reconstructed at the same site.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2016/2017

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 2016/2017

2016-2017 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 2016/2017 budget process began with meetings between Principals and the Personnel Supervisor to determine the staffing requirements at each school for the 2016/2017 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 2016/2017 was presented to the Finance Committee at its regularly scheduled meeting on May 16, 2016.

A public inspection copy of the budget was made available on May 17, 2016 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 16, 2016 to inform the school board members of changes to the budget.

A Public Hearing was held on June 14, 2016 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 5, 2016.

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 2016/2017

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 Board
Organizational Section
Fiscal Year 2016/2017

School Board Members

Terrebonne Parish is divided into nine school board districts. Each school board member is elected by the citizens living within each district. Board members serve four-year terms. Effective with the term beginning in 2014, School Board members have a term-limit of three consecutive four-year terms.

School Board Members are:

- District 1 – Roosevelt Thomas
- District 2 – Gregory Harding
- District 3 – Richard “Dicky” Jackson
- District 4 – Debi Benoit
- District 5 – Brenda LeRoux Babin, Ph.D.
- District 6 – L. P. Bordelon III
- District 7 – Roger Dale DeHart, President
- District 8 – Donald Duplantis
- District 9 – Vicki Bonvillain

Management Staff

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

**Terrebonne Parish School System
Condensed Table of Organization
July 1, 2016**

CITIZENRY



**Terrebonne Parish
School Board**

Executive Assistant
to the Board

Superintendent

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

Chief Financial Officer

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

Educational
Technology Facilitator

Curriculum
Specialist

Supervisor of
Personnel

Risk Manager

Data Processing
Manager

Chief Accountant

Network
Administrator

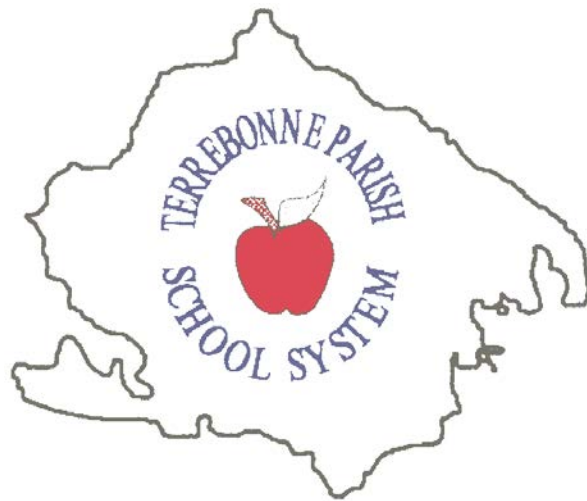
Supervisor of Child
Nutrition

Plant Operations
Manager

Purchasing Agent

Warehouse
Manager

School Turnaround
Specialist



FINANCIAL SECTION



Terrebonne Parish School Board
Financial Section
Fiscal Year 2016/2017

Points of Interest

1. The MFP, as presented by BESE, was rejected by the Legislature and returned for revision. The estimate for MFP revenues for 2016/2017 is a continuation of the 2015/2016 formula, as adjusted for student count and local wealth.
2. Sales Tax revenues are budgeted equal to the 2015/2016 revised budget for Sales Tax collections.
3. Differentiated Pay has been budgeted in both the General Operating Fund and the Title II Fund for fiscal year 2016/2017, 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
 - 5) Target School Incentive Teacher \$5,000
 - b. Title II Fund
 - 1) Performance Pay Stipend \$3,000 instructional
4. 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 employee benefits.
5. A \$2,000,000 transfer from the ½ Cent Sales Tax Fund to the General Operating Fund is included to defray the cost of employee benefits.
6. Effective with the 2016/2017 school year, the Child Nutrition Program will begin serving breakfast and lunch under the Community Eligibility Provision (CEP) which allows eligible schools to offer no-cost breakfasts and lunches to all students attending those schools.
7. Normal step progression and longevity advances with estimated benefits are expected to cost approximately \$900,000 district-wide.
8. The Teachers Retirement System of Louisiana (TRSL) employer contribution rate will be 25.5% for 2016/2017. (Total cost \$22,143,604 district-wide)

Terrebonne Parish School Board
Financial Section
Fiscal Year 2016/2017

Points of Interest

- 9.** The Louisiana School Employees' Retirement System (LSERS) employer contribution rate will be 27.3% for 2016/2017. (Total cost \$2,062,547 district-wide)
- 10.** Workers Compensation Rates are budgeted to remain the same as the 2015/2016 rates.
- 11.** Total budgeted salaries and benefits in the General Operating Fund, Child Nutrition Program, 1 Cent Sales Tax Fund, 1/2 Cent Sales Tax Fund, and all Special Revenue Funds are \$157,875,459, which is 85% of total expenditures.
- 12.** The Indirect Cost Rate for Special Revenue Funds for 2016/2017 is 9.2584% which generates approximately \$1,448,732 in revenues to the General Operating Fund.
- 13.** Expenditures in the Instructional and Instructional Support areas make up 77% of total expenditures, exceeding the state's goal of 70%.
- 14.** Eighteen positions have been eliminated districtwide. These reductions are a result of either lost grant funding or change in student numbers and/or needs.

**Terrebonne Parish School Board
Budget Summary of All Funds
Fiscal Year 2016/2017**

	General Operating Fund	Child Nutrition Program Fund	One Cent Sales Tax Fund	1/2 Cent Sales Tax Fund	3/4 Cent Sales Tax Fund	Special Revenue Funds	Total
Revenues							
Local Sources	\$18,470,569	\$670,655	\$23,046,878	\$11,517,939	\$17,296,158	\$463,739	\$71,465,938
State Sources	90,888,514	140,544	0	0	0	1,306,210	92,335,268
Federal Sources	0	8,511,567	0	0	0	16,205,168	24,716,735
Total Revenues	109,359,083	9,322,766	23,046,878	11,517,939	17,296,158	17,975,117	188,517,941
Expenditures							
Salaries	65,595,800	2,695,115	12,202,978	7,366,000	0	9,980,548	97,840,441
Employee Benefits	47,409,976	2,028,668	3,445,251	2,070,408	0	5,080,715	60,035,018
Services	7,083,096	686,649	1,407,115	105,700	1,336,179	907,299	11,526,038
Supplies	4,641,110	4,361,525	76,000	0	2,434,375	3,350,970	14,863,980
Property	20,000	153,000	91,600	0	0	0	264,600
Debt Service & Miscellaneous	793,851	0	142,000	0	15,700	154,515	1,106,066
Total Expenditures	125,543,833	9,924,957	17,364,944	9,542,108	3,786,254	19,474,047	185,636,143
Other Financing Sources (Uses)							
Other Sources of Funds	19,159,855	395,865	0	0	0	1,587,040	21,142,760
Other Uses of Funds	(2,237,507)	0	(3,395,332)	(2,000,000)	(15,298,163)	(1,256,401)	(24,187,403)
Total Other Financing Sources (Uses)	16,922,348	395,865	(3,395,332)	(2,000,000)	(15,298,163)	330,639	(3,044,643)
Net Change in Fund Balance	737,598	(206,326)	2,286,602	(24,169)	(1,788,259)	(1,168,291)	(162,845)
Beginning Fund Balance	11,160,472	697,374	6,149,049	4,691,659	2,967,972	1,233,916	26,900,442
Ending Fund Balance							
Nonspendable	0	491,048	0	0	0	0	491,048
Restricted	0	0	8,435,651	4,667,490	1,012,024	0	14,115,165
Committed	200,000	0	0	0	167,689	0	367,689
Assigned	1,000,000	0	0	0	0	65,625	1,065,625
Unassigned	10,698,070	0	0	0	0	0	10,698,070
Total Ending Fund Balance	\$11,898,070	\$491,048	\$8,435,651	\$4,667,490	\$1,179,713	\$65,625	\$26,737,597

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2016/2017**

	Actual Rev & Exp thru <u>February 2016</u>	Estimates Thru <u>June 2016</u>	Final Budget <u>FY2015-16</u>	Budget <u>2016-2017</u>	% <u>Change</u>
Revenues					
Local Revenues	\$13,801,151	\$4,793,878	\$18,595,029	\$18,470,569	-0.67%
State Revenues	<u>51,559,496</u>	<u>37,095,733</u>	<u>88,655,229</u>	<u>90,888,514</u>	<u>2.52%</u>
Total Revenues	65,360,647	41,889,611	107,250,258	109,359,083	1.97%
Expenditures					
Regular Programs	28,075,304	24,720,608	52,795,912	53,221,377	0.81%
Special Education Programs	7,831,960	6,931,489	14,763,449	14,941,784	1.21%
Vocational Programs	1,567,094	1,413,958	2,981,052	2,975,909	-0.17%
Other Instructional Programs	1,971,538	2,227,801	4,199,339	4,076,082	-2.94%
Special Programs	580,202	415,859	996,061	902,865	-9.36%
Adult Education Programs	51,362	26,963	78,325	76,264	-2.63%
Pupil Support Services	3,704,738	3,140,061	6,844,799	7,111,682	3.90%
Instructional Support Services	2,866,130	2,004,315	4,870,445	5,059,794	3.89%
General Administration	1,128,646	513,066	1,641,712	1,523,272	-7.21%
School Administration	4,710,806	3,963,223	8,674,029	8,654,273	-0.23%
Business Services	1,093,152	1,348,859	2,442,011	2,381,545	-2.48%
Maintenance of Plant	8,016,870	4,256,433	12,273,303	12,286,277	0.11%
Student Transportation Services	5,025,863	3,483,914	8,509,777	9,134,992	7.35%
Central Services	862,252	503,282	1,365,534	1,378,998	0.99%
Food Service Operations	700,431	356,870	1,057,301	1,053,443	-0.36%
Debt Service	<u>37,462</u>	<u>0</u>	<u>37,462</u>	<u>765,276</u>	<u>1942.81%</u>
Total Expenditures	68,223,810	55,306,701	123,530,511	125,543,833	1.63%
Other Financing Sources (Uses)					
Other Sources of Funds	8,503,055	9,677,340	18,180,395	19,159,855	5.39%
Other Uses of Funds	<u>(4,105,047)</u>	<u>(327,408)</u>	<u>(4,432,455)</u>	<u>(2,237,507)</u>	<u>-49.52%</u>
Total Other Sources (Uses)	4,398,008	9,349,932	13,747,940	16,922,348	23.09%
Net Change in Fund Balance	1,534,845	(4,067,158)	(2,532,313)	737,598	-129.13%
Beginning Fund Balance	13,692,785	13,692,785	13,692,785	11,160,472	-18.49%
Ending Fund Balance					
Committed, Artificial Turf	200,000	200,000	200,000	200,000	0.00%
Assigned, Act 1 Implementation	1,000,000	1,000,000	1,000,000	1,000,000	0.00%
Unassigned	<u>14,027,630</u>	<u>8,425,627</u>	<u>9,960,472</u>	<u>10,698,070</u>	<u>7.41%</u>
Total Ending Fund Balance	<u>\$15,227,630</u>	<u>\$9,625,627</u>	<u>\$11,160,472</u>	<u>\$11,898,070</u>	<u>6.61%</u>

**Terrebonne Parish School Board
Child Nutrition Program Fund
Fiscal Year 2016/2017**

	<u>Actual Rev & Exp thru February 2016</u>	<u>Estimates Thru June 2016</u>	<u>Final Budget FY2015-16</u>	<u>Adopted Budget 2016-2017</u>	<u>% Change</u>
Revenues					
Local Revenues	\$768,782	\$509,398	\$1,278,180	\$670,655	-47.53%
State Revenues	214,507	107,254	321,761	140,544	-56.32%
Federal Revenues	<u>5,390,331</u>	<u>2,244,493</u>	<u>7,634,824</u>	<u>8,511,567</u>	<u>11.48%</u>
Total Revenues	6,373,620	2,861,145	9,234,765	9,322,766	0.95%
Expenditures					
Food Service Operations	<u>5,497,721</u>	<u>4,276,416</u>	<u>9,774,137</u>	<u>9,924,957</u>	<u>1.54%</u>
Total Expenditures	5,497,721	4,276,416	9,774,137	9,924,957	1.54%
Other Financing Sources (Uses)					
Other Sources of Funds	<u>244,044</u>	<u>177,658</u>	<u>421,702</u>	<u>395,865</u>	<u>-6.13%</u>
Total Other Sources	244,044	177,658	421,702	395,865	-6.13%
Net Change in Fund Balance	1,119,943	(1,237,613)	(117,670)	(206,326)	75.34%
Fund Balance					
Beginning Fund Balance	<u>815,044</u>	<u>815,044</u>	<u>815,044</u>	<u>697,374</u>	<u>-14.44%</u>
Ending Fund Balance					
Nonspendable	347,445	347,445	697,374	491,048	-29.59%
Assigned	<u>0</u>	<u>467,599</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Ending Fund Balance, Nonspendable	<u>\$1,934,987</u>	<u>(\$422,569)</u>	<u>\$697,374</u>	<u>\$491,048</u>	<u>-29.59%</u>

**Terrebonne Parish School Board
One Cent Sales Tax Fund
Fiscal Year 2016/2017**

	Actual Rev & Exp thru <u>February 2016</u>	Estimates Thru <u>June 2016</u>	Final Budget <u>FY2015-16</u>	Budget <u>2016-2017</u>	% <u>Change</u>
Revenues					
Local Revenues	<u>\$13,061,250</u>	<u>\$9,996,628</u>	<u>\$23,057,878</u>	<u>\$23,046,878</u>	-0.05%
Total Revenues	13,061,250	9,996,628	23,057,878	23,046,878	-0.05%
Expenditures					
Regular Programs	5,754,686	3,989,802	9,744,488	6,730,077	-30.93%
Special Education Programs	1,115,625	990,762	2,106,387	1,990,373	-5.51%
Career & Technical Education	196,498	181,312	377,810	352,563	-6.68%
Other Instructional Programs	204,927	190,887	395,814	364,318	-7.96%
Special Programs	593,529	536,257	1,129,786	972,137	-13.95%
Adult Education Programs	26,285	23,234	49,519	46,087	-6.93%
Pupil Support Services	604,150	529,111	1,133,261	1,057,194	-6.71%
Instructional Support Services	545,095	433,505	978,600	950,609	-2.86%
General Administration	174,585	106,042	280,627	273,442	-2.56%
School Administration	500,083	432,044	932,127	868,433	-6.83%
Business Services	155,437	64,246	219,683	201,566	-8.25%
Maintenance of Plant	645,198	294,164	939,362	854,475	-9.04%
Student Transportation Services	441,324	390,905	832,229	772,747	-7.15%
Central Services	527,483	164,489	691,972	559,785	-19.10%
Food Service Operations	449,686	410,122	859,808	808,310	-5.99%
Facility Acquisition & Construction	534,452	494,550	1,029,002	420,828	-59.10%
Debt Service	<u>77,333</u>	<u>64,667</u>	<u>142,000</u>	<u>142,000</u>	<u>0.00%</u>
Total Expenditures	12,546,376	9,296,099	21,842,475	17,364,944	-20.50%
Other Financing Sources (Uses)					
Other Sources of Funds	187,521	0	187,521	0	-100.00%
Other Uses of Funds	<u>(1,065,224)</u>	<u>(3,330,108)</u>	<u>(4,395,332)</u>	<u>(3,395,332)</u>	<u>-22.75%</u>
Total Other Sources (Uses)	(877,703)	(3,330,108)	(4,207,811)	(3,395,332)	-19.31%
Net Change in Fund Balance	(362,829)	(2,629,579)	(2,992,408)	2,286,602	-176.41%
Beginning Fund Balance	<u>9,141,457</u>	<u>9,141,457</u>	<u>9,141,457</u>	<u>6,149,049</u>	<u>-32.73%</u>
Ending Fund Balance, Restricted	<u>\$8,778,628</u>	<u>\$6,511,878</u>	<u>\$6,149,049</u>	<u>\$8,435,651</u>	<u>37.19%</u>

**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2016/2017**

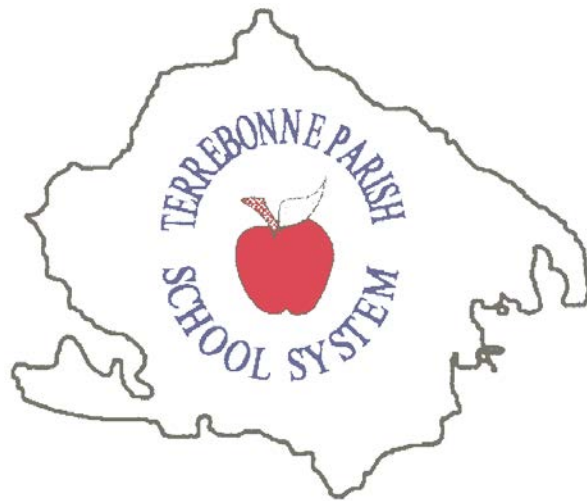
	<u>Actual Rev & Exp thru February 2016</u>	<u>Estimates Thru June 2016</u>	<u>Final Budget FY2015-16</u>	<u>Budget 2016-2017</u>	<u>% Change</u>
Revenues					
Local Revenues	<u>\$6,378,240</u>	<u>\$5,138,199</u>	<u>\$11,516,439</u>	<u>\$11,517,939</u>	<u>0.01%</u>
Total Revenues	6,378,240	5,138,199	11,516,439	11,517,939	0.01%
Expenditures					
Regular Programs	2,087,787	2,070,771	4,149,917	4,158,568	0.21%
Special Education Programs	581,862	581,437	1,167,249	1,181,769	1.24%
Career & Technical Education	105,995	106,591	218,349	219,490	0.52%
Other Instructional Programs	108,668	111,342	227,044	224,078	-1.31%
Special Programs	302,106	302,713	614,026	566,934	-7.67%
Adult Education Programs	12,776	12,810	25,629	25,469	-0.62%
Pupil Support Services	319,749	311,744	637,668	637,158	-0.08%
Instructional Support Services	264,457	249,733	523,700	519,918	-0.72%
General Administration	70,626	105,865	122,184	123,469	1.05%
School Administration	238,458	229,458	472,119	468,643	-0.74%
Business Services	59,367	29,459	91,826	88,481	-3.64%
Maintenance of Plant	235,479	141,890	375,967	370,946	-1.34%
Student Transportation Services	238,776	239,649	484,280	484,913	0.13%
Central Services	45,996	24,528	71,056	71,258	0.28%
Food Service Operations	<u>199,387</u>	<u>193,517</u>	<u>401,982</u>	<u>401,014</u>	<u>-0.24%</u>
Total Expenditures	4,871,489	4,711,507	9,582,996	9,542,108	-0.43%
Other Financing Sources (Uses)					
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,000,000)</u>	<u>100.00%</u>
Total Other Sources (Uses)	0	0	0	(2,000,000)	100.00%
Net Change in Fund Balance	1,506,751	426,692	1,933,443	(24,169)	-101.25%
Beginning Fund Balance	<u>2,758,216</u>	<u>2,758,216</u>	<u>2,758,216</u>	<u>4,691,659</u>	<u>70.10%</u>
Ending Fund Balance, Restricted	<u>\$4,264,967</u>	<u>\$3,184,908</u>	<u>\$4,691,659</u>	<u>\$4,667,490</u>	<u>-0.52%</u>

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund
Fiscal Year 2016/2017

	<u>Actual Rev & Exp thru February 2016</u>	<u>Estimates Thru June 2016</u>	<u>Final Budget FY2015-16</u>	<u>Budget 2016-2017</u>	<u>% Change</u>
Revenues					
Local Revenues	<u>\$9,807,737</u>	<u>\$7,488,421</u>	<u>\$17,296,158</u>	<u>\$17,296,158</u>	<u>0.00%</u>
Total Revenues	9,807,737	7,488,421	17,296,158	17,296,158	0.00%
Expenditures					
Regular Programs	1,201,949	920,339	2,122,288	3,352,550	57.97%
Special Education Programs	3,113	25,959	29,072	23,450	-19.34%
Career & Technical Education	31,550	96,141	127,691	81,380	-36.27%
Other Instructional Programs	78,956	210,854	289,810	117,070	-59.60%
Adult Education & Literacy Programs	762	838	1,600	1,600	0.00%
Pupil Support Services	4,600	2,100	6,700	5,000	-25.37%
Instructional Support Services	13,799	70,461	84,260	24,500	-70.92%
General Administration	98,826	70,178	169,004	169,004	0.00%
School Administration	<u>13,062</u>	<u>(2,162)</u>	<u>10,900</u>	<u>11,700</u>	<u>7.34%</u>
Total Expenditures	1,446,617	1,394,708	2,841,325	3,786,254	33.26%
Other Financing Sources (Uses)					
Other Uses of Funds	<u>(9,362,264)</u>	<u>(5,937,119)</u>	<u>(15,299,383)</u>	<u>(15,298,163)</u>	<u>-0.01%</u>
Total Other Sources (Uses)	(9,362,264)	(5,937,119)	(15,299,383)	(15,298,163)	-0.01%
Net Change in Fund Balance	(1,001,144)	156,594	(844,550)	(1,788,259)	111.74%
Beginning Fund Balance	3,812,522	3,812,522	3,812,522	2,967,972	-22.15%
Ending Fund Balance, Restricted	2,830,283	2,830,283	2,830,283	1,012,024	-64.24%
Ending Fund Balance, Committed	<u>137,689</u>	<u>137,389</u>	<u>137,689</u>	<u>167,689</u>	<u>21.79%</u>
Total Ending Fund Balance	<u>\$2,811,378</u>	<u>\$3,969,116</u>	<u>\$2,967,972</u>	<u>\$1,179,713</u>	<u>-60.25%</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017**

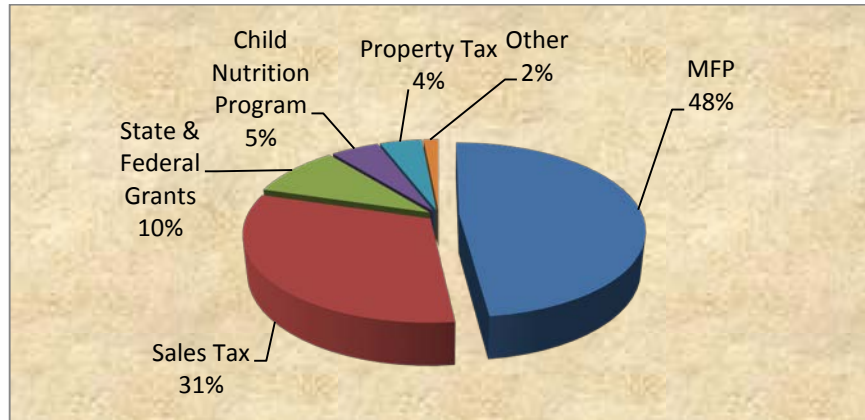
	Actual Rev & Exp thru <u>February 2016</u>	Estimates Thru <u>June 2016</u>	Final Budget <u>FY2015-16</u>	Budget <u>2016-2017</u>	% <u>Change</u>
Revenues					
Local Revenues	\$404,242	\$44,746	\$448,988	\$463,739	3.3%
State Revenues	1,091,424	1,371,949	2,463,373	1,306,210	-47.0%
Federal Revenues	<u>9,196,729</u>	<u>11,131,060</u>	<u>20,327,789</u>	<u>16,205,168</u>	<u>-20.3%</u>
Total Revenues	10,692,395	12,547,755	23,240,150	17,975,117	-22.7%
Expenditures					
Regular Programs	2,193,997	1,651,450	3,845,447	3,514,580	-8.6%
Special Education Programs	712,426	851,232	1,563,658	258,221	-83.5%
Vocational Programs	214,065	229,795	443,860	302,677	-31.8%
Other Instructional Programs	446,858	308,174	755,032	745,549	-1.3%
Special Programs	3,759,777	4,396,047	8,155,824	7,075,420	-13.2%
Adult Education Programs	297,016	359,536	656,552	500,283	-23.8%
Pupil Support Services	1,418,338	1,431,173	2,849,511	2,336,383	-18.0%
Instructional Support Services	4,577,126	620,289	5,197,415	4,100,029	-21.1%
General Administration	3,230	3,966	7,196	5,470	-24.0%
School Administration	110,563	(74,222)	36,341	36,342	0.0%
Maintenance of Plant	11,369	(3,770)	7,599	1,950	-74.3%
Student Transportation Services	208,645	637,671	846,316	596,783	-29.5%
Central Services	648	(288)	360	360	0.0%
Food Services Operations	<u>3,686</u>	<u>(3,686)</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total Expenditures	13,957,744	10,407,367	24,365,111	19,474,047	-20.1%
Other Financing Sources (Uses)					
Other Sources of Funds	3,588,260	0	3,588,260	1,587,040	-55.8%
Other Uses of Funds	<u>(708,511)</u>	<u>(831,611)</u>	<u>(1,540,122)</u>	<u>(1,256,401)</u>	<u>-18.4%</u>
Total Other Sources (Uses)	2,879,749	(831,611)	2,048,138	330,639	-83.9%
Net Change in Fund Balance	(385,600)	1,308,777	923,177	(1,168,291)	-226.6%
Beginning Fund Balance	310,739	310,739	310,739	1,233,916	297.1%
Ending Fund Balance, Assigned	<u>(\$74,861)</u>	<u>\$1,619,516</u>	<u>\$1,233,916</u>	<u>\$65,625</u>	<u>-94.7%</u>



Terrebonne Parish School Board
Financial Section
Fiscal Year 2016/2017

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 \$90 million from the MFP. The MFP is based on the number of students in each parish or school district, applied to a formula.

Sales Tax

Sales Tax revenues are estimated to be \$59 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 \$17.9 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.

Property Tax

Revenues from Property Tax (Millage) is approximately \$8 million, generated from 9.27 mills.

Other

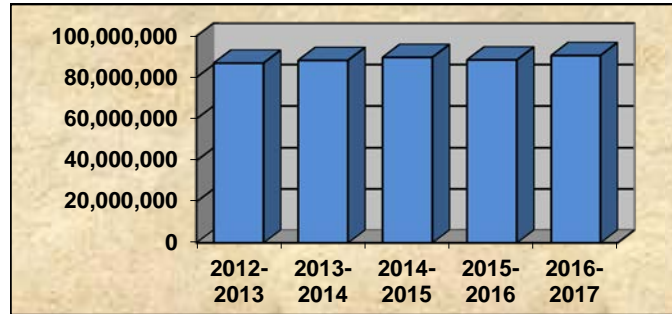
Other Revenues include earnings on investments and earnings on school lands.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2016/2017

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 2015/2016 budget and proposed revenues for fiscal year 2016/2017, based on information and projections received from the State Department of Education.

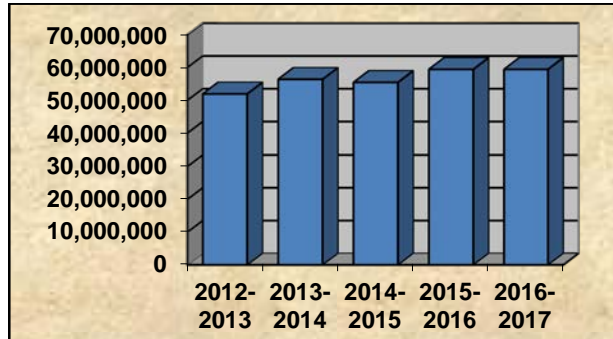


The MFP formula that was proposed for fiscal year 2016/2017 included an increase to the base per-pupil amount equal to 1.375%, or half of the the annual 2.75% growth factor. That formula was rejected by the Legislature and returned to BESE for adjustments. MFP for 2016/2017 is budgeted as a continuation of the 2015/2016 formula, adjusted for student count and local wealth calculations.

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.

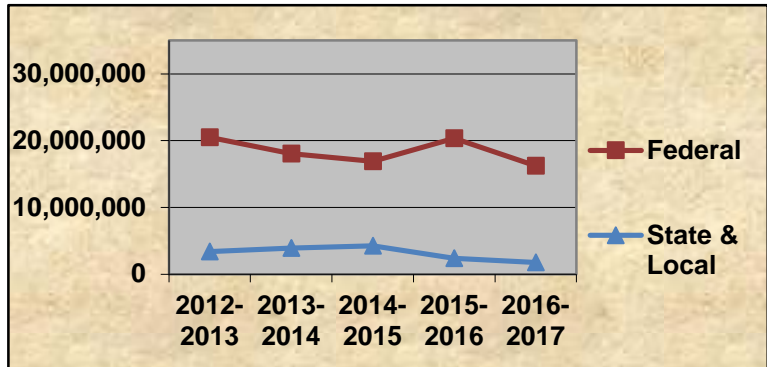
The chart illustrates the trend of sales tax revenue collections, for all four sales taxes, including revised budget estimates for 2015/2016 and projected revenues for 2016/2017.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2016/2017

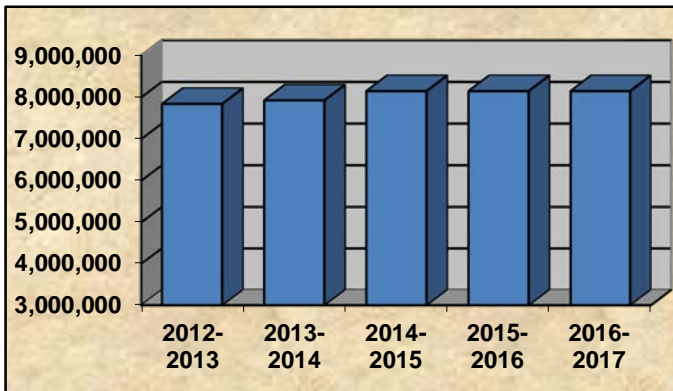
Special Revenue Funds Revenues

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 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. Property is assessed as follows: Land and Residential Improvements – 10% FMV; Commercial Improvements and Personal Property – 15% FMV; Public Service Property – 25% FMV.

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.

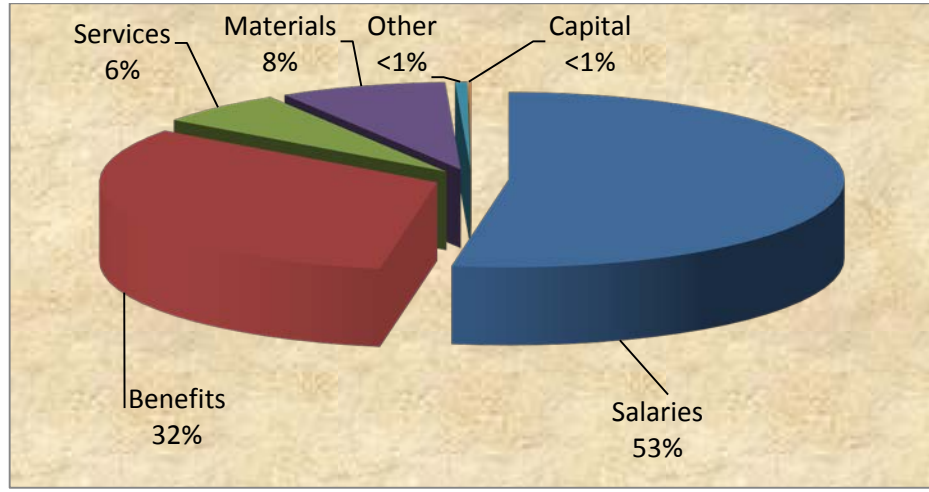
The Constitutional Tax millage and the Special Maintenance Tax millage are used to maintain and operate the school system. The Constitutional Tax is authorized to be levied by the Board without referendum. The Special Maintenance Tax is levied pursuant to a referendum for a period of ten years expiring 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 2016/2017

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

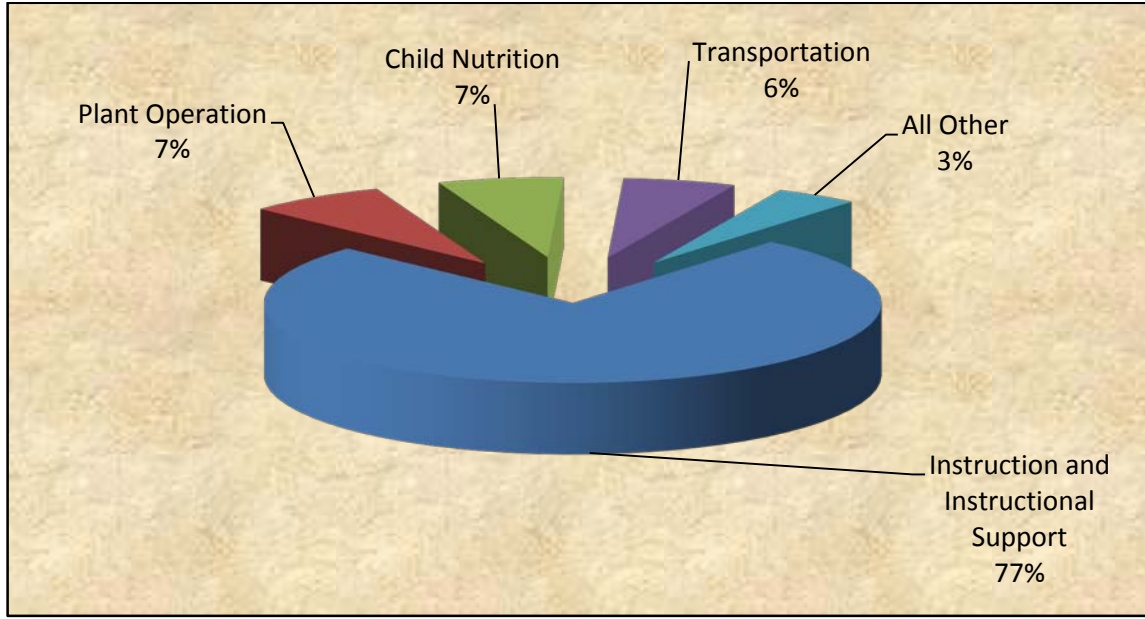
Capital expenditures include the purchase of all items with a cost of \$5,000 or more. Capital also includes any building or land improvements such as roof replacements, driveways and parking lots, and air conditioning or heating replacements.

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 2016/2017

Summary of Expenditures by Major Category



Instruction and Instructional 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

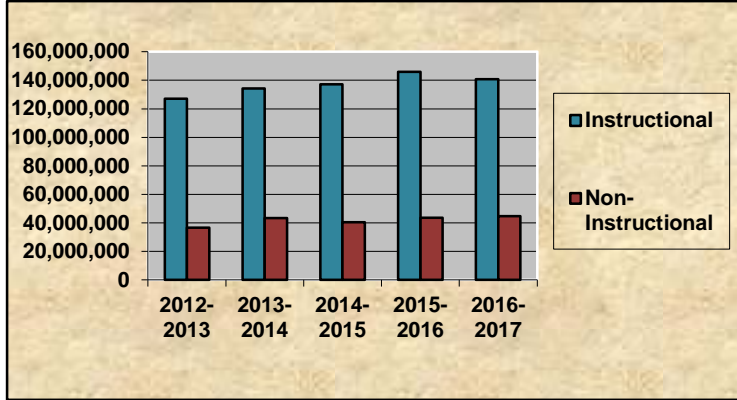
All Other

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

Terrebonne Parish School Board
Financial Section
Fiscal Year 2016/2017

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.

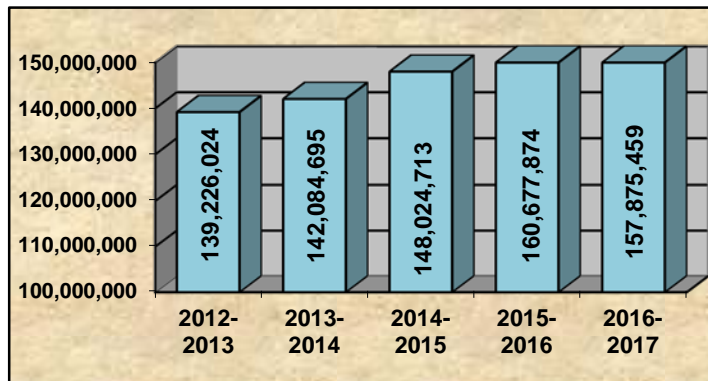
Instructional and Instructional Support expenditures include such areas as regular and special education, career & technical education, driver education, special programs, other instructional programs, counselors, librarians, and school administration.

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 2016/2017 is 2,359. 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 2015/2016 revised budget and the 2016/2017 proposed budget for salaries and benefits. The total budget for salaries and benefits for 2016/2017, for all funds, is \$157,875,459.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2016/2017

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:

- Roof Replacement at Acadian Elementary
- Chiller Replacement at Grand Caillou Elementary

One construction project is budgeted for 2016/2017. Southdown Elementary School, built in 1951 will be demolished and reconstructed at the same site.

Debt Obligations

The Terrebonne Parish School Board currently has debt outstanding for zero-interest bonds issued through the Qualified School Construction Bonds program and Limited Tax Revenue Bonds.

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 for the Qualified School Construction Bonds is budgeted in the portion of the One Cent Sales Tax Fund that is dedicated for Capital and Construction.

Debt payments for the Limited Tax Bonds is budgeted in the General Operating Fund.

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 were 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 were 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 in Revenue Bonds as part of the American Recovery & Reinvestment Act of 2009. The bonds were used for capital improvement projects. The bonds are interest-free and payable over 15 years with maturity in 2027.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2016/2017

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.

Limited Tax Revenue Bonds (Series 2016): On April 13, 2016, the Terrebonne Parish School Board issued \$18,270,000 million in Limited Tax Revenue Bonds payable from the revenues of the special ad valorem tax of 3.86 mills. The bonds will be used to fund the demolition and reconstruction of Southdown Elementary School. The bonds carry an interest rate of 3% and payable over 20 years with maturity in 2036.

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 \$77 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 2016/2017

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 2016/2017

General Fund Full-Time Positions		
Added Positions		
<u>Instructional</u>		
1	SPECIAL EDUCATION TEACHER	GENERAL FUND
1	SPEECH THERAPIST	GENERAL FUND
2	TOTAL FULL-TIME POSITIONS ADDED	
Closed Positions		
<u>Instructional</u>		
2	KINDERGARTEN TEACHERS	GENERAL FUND
4	ELEMENTARY TEACHERS	GENERAL FUND
1	FOCUS TEACHER	GENERAL FUND
4	SECONDARY TEACHERS	GENERAL FUND
1	SECONDARY INSTRUMENTAL/VOCAL TEACHER	GENERAL FUND
1	SPEECH THERAPY ASSISTANT	GENERAL FUND
13	TOTAL FULL-TIME POSITIONS CLOSED	

Terrebonne Parish School Board
 Changes in Personnel
 Fiscal Year 2016/2017

Special Revenue Funds Full-Time Positions		
Closed Positions		
<u>Instructional</u>		
1	PROJECT DIRECTOR	TITLE I SRCL
1	TEACHER	TITLE I FUND
3	INTERVENTIONISTS	TITLE I FUND
1	PARAPROFESSIONAL	TITLE I FUND
6	TOTAL FULL-TIME POSITIONS CLOSED	

Terrebonne Parish School Board
 Changes in Personnel
 Fiscal Year 2016/2017

General Fund Part-Time Positions		
Added Positions		
1	PART-TIME COMPUTER LAB TEACHER	GENERAL FUND
1	PART-TIME LIBRARIAN	GENERAL FUND
2	TOTAL PART-TIME POSITIONS ADDED	
Closed Positions		
2	PART-TIME ELEMENTARY TEACHERS	GENERAL FUND
1	PART-TIME ECSE TEACHER	GENERAL FUND
3	TOTAL PART-TIME POSITIONS CLOSED	

Terrebonne Parish School Board
Changes in Personnel
Fiscal Year 2016/2017

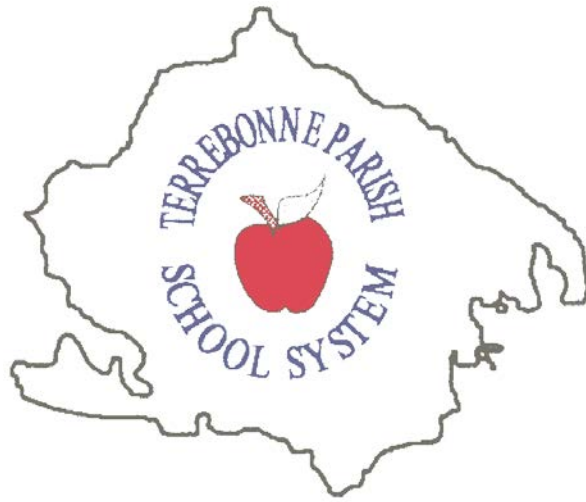
All Funds Changes in Funding Source			
		FY16 Source Fund	FY17 Source Fund
5	GUIDANCE COUNSELORS	TITLE III FUND	GENERAL FUND
1	INSTRUCTIONAL COACH (Formerly Literacy Integration Specialist)	TITLE I SRCL	TITLE I FUND
1	INTERVENTIONIST (Formerly Literacy Integration Specialist)	TITLE I SRCL	TITLE I FUND
2	INTERVENTIONISTS	TITLE I SRCL	TITLE I FUND
3	ELEMENTARY TEACHERS (Formerly Literacy Interventionists)	TITLE I SRCL	GENERAL FUND
2	SECONDARY TEACHERS (Formerly Literacy Interventionists)	TITLE I SRCL	GENERAL FUND
1	INSTRUCTIONAL COACH (Formerly TAP Master Teacher)	TITLE I SRCL	TITLE I FUND
1	INSTRUCTIONAL COACH	TITLE I SRCL	TITLE I FUND
1	READING CONSULTANT (Formerly Data Specialist)	TITLE I SRCL	TITLE I FUND
1	PARAPROFESSIONAL (Formerly High Cost Service Paraprofessional)	GENERAL FUND	EDUCATION EXCELLENCE
1	SPECIAL ED PARAPROFESSIONAL (Formerly Title I Paraprofessional)	TITLE I FUND	GENERAL FUND

Terrebonne Parish School Board
Staffing - Full-Time Employees
Fiscal Year 2016/2017

FUND NUMBER	FUND NAME	BUDGET 2016/2017
110	GENERAL OPERATING FUND	1,825
150	CHILD NUTRITION PROGRAM FUND	152
220	NCLB TITLE I FUND	83
230	NCLB TITLE I - MIGRANT EDUCATION	2
240	US DEPT. OF HEALTH AND HUMAN SERVICES - TANF	69
310	NCLB TITLE III FUND	2
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
520	EARLY CHILDHOOD COMMUNITY NETWORK LEAD AGENCY	1
550	STATE CECIL J PICARD LA 4 EARLY CHILDHOOD PROGRAM	6
560	NCLB TITLE X FUND	2
590	FEDERAL VOCATIONAL EDUCATION FUND	2
630	LQEA 8(G) PRESCHOOL STUDENT ENHANCEMENT BLOCK GRANT	6
680	STATE ADULT EDUCATION FUND	4
750	SPECIAL EDUCATION - PL101-476 IDEA FUND	59
760	SPECIAL EDUCATION - PL101-476 - IDEA PRESCHOOL FUND	1
TOTAL FULL-TIME EMPLOYEES		2,235

Terrebonne Parish School Board
Staffing - Part-Time Employees
Fiscal Year 2016/2017

FUND NUMBER	FUND NAME	BUDGET 2016/2017
110	GENERAL OPERATING FUND	
	COMPUTER LAB TEACHER	1
	SPECIAL EDUCATION TEACHER	1
	HOMEBOUND TEACHER	3
	GIFTED TEACHER	2
	TALENTED TEACHER	2
	NURSING ASSISTANT	29
	LIBRARIAN	1
	BOARD MEMBER	9
	SCHOOL CLERICAL	6
	COE WORKER	2
	PURCHASING CLERICAL	1
		57
150	CHILD NUTRITION PROGRAM FUND	
	CAFETERIA WORKER	52
	SATELLITE DRIVER	1
		53
220	NCLB TITLE I FUND	
	TEACHER	2
310	NCLB TITLE III FUND	
	TEACHER	1
490	FEDERAL ADULT EDUCATION FUND	
	TEACHER	4
	PARAPROFESSIONAL	5
		9
750	SPECIAL EDUCATION - IDEA FUND	
	PARAPROFESSIONAL	2
	TOTAL PART-TIME EMPLOYEES	124



GENERAL OPERATING FUND



**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2016/2017**

	2016/2017 Original Budget
Revenues	
Local Revenues	\$18,470,569
State Revenues	<u>90,888,514</u>
Total Revenues	109,359,083
Expenditures	
Salaries	65,595,800
Employee Benefits	47,409,976
Purchased Services	7,083,096
Supplies	4,641,110
Property	20,000
Debt Service and Miscellaneous	<u>793,851</u>
Total Expenditures	125,543,833
Other Financing Sources (Uses)	
Other Sources of Funds	19,159,855
Other Uses of Funds	<u>(2,237,507)</u>
Total Other Sources (Uses)	16,922,348
Net Change in Fund Balance	737,598
Fund Balance	
Beginning Fund Balance	11,160,472
Ending Fund Balance	
Committed, Artificial Turf	200,000
Assigned, Act 1 Implementation	1,000,000
Unassigned	<u>10,698,070</u>
Total Ending Balance	<u>\$11,898,070</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2016/2017**

	2016/2017 Original Budget
Revenues	
Local Revenues	\$18,470,569
State Revenues	<u>90,888,514</u>
Total Revenues	109,359,083
Expenditures	
Instructional	76,194,281
Instructional Support Services	47,530,833
Operation of Non-Instructional Services	1,053,443
Debt Service	<u>765,276</u>
Total Expenditures	125,543,833
Other Financing Sources (Uses)	
Other Sources of Funds	19,159,855
Other Uses of Funds	<u>(2,237,507)</u>
Total Other Sources (Uses)	16,922,348
Net Change in Fund Balance	737,598
Fund Balance	
Beginning Fund Balance	11,160,472
Ending Fund Balance	
Committed, Artificial Turf	200,000
Assigned, Act 1 Implemenation	1,000,000
Unassigned	<u>10,698,070</u>
Total Ending Fund Balance	<u>\$11,898,070</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2016/2017**

	<u>Actual</u> <u>2014-2015</u>	<u>Revised</u> <u>Budget</u> <u>2015-2016</u>	<u>Original</u> <u>Budget</u> <u>2016-2017</u>
Revenues			
Local Revenues	\$20,339,152	\$18,595,029	\$18,470,569
State Revenues	89,068,479	88,655,229	90,888,514
Federal Revenues	<u>160,946</u>	<u>0</u>	<u>0</u>
Total Revenues	109,568,577	107,250,258	109,359,083
Expenditures			
Instructional	74,603,171	75,814,138	76,194,281
Instructional Support Services	45,033,432	46,621,610	47,530,833
Operation of Non-Instructional Services	1,081,537	1,057,301	1,053,443
Debt Service	<u>73,474</u>	<u>37,462</u>	<u>765,276</u>
Total Expenditures	120,791,614	123,530,511	125,543,833
Other Financing Sources (Uses)			
Other Sources of Funds	18,229,551	18,180,395	19,159,855
Other Uses of Funds	<u>(6,359,480)</u>	<u>(4,432,455)</u>	<u>(2,237,507)</u>
Total Other Sources (Uses)	11,870,071	13,747,940	16,922,348
Net Change in Fund Balance	647,034	(2,532,313)	737,598
Fund Balance			
Beginning Fund Balance	13,045,751	13,692,785	11,160,472
Ending Fund Balance			
Committed, Artificial Turf	200,000	200,000	200,000
Assigned, Financial Software	750,000	0	0
Assigned, Act 1 Implementation	1,000,000	1,000,000	1,000,000
Unassigned	<u>11,742,785</u>	<u>9,960,472</u>	<u>10,698,070</u>
Total Ending Fund Balance	<u>\$13,692,785</u>	<u>\$11,160,472</u>	<u>\$11,898,070</u>

Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2016/2017

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 2016/2017

Other Sources of Funds

Other Sources of Funds 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; and damages to/or sales of property, judgments and/or settlements due to litigation. Other Sources of Funds may also include support transfers from other funds.

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 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
110-0000-511110-000-000-00-000-00-000	3.86 Mill Constitutional Tax	\$3,394,559	\$3,394,559	\$3,394,559
110-0000-511120-000-000-00-000-00-000	5.41 Mill Special Maintenance Tax	4,757,658	4,757,658	4,757,658
110-0000-511140-000-000-00-000-00-000	1% Collection for TRSL	880,002	880,000	880,000
110-0000-511161-000-000-00-000-00-000	Penalty/Interest-Constitutional Tax	4,586	4,500	4,500
110-0000-511162-000-000-00-000-00-000	Penalty/Interest-Special Maint. Tax	6,427	6,400	6,400
110-0000-511311-000-000-00-000-00-000	Sales Tax - 1/3 Cent Sales Tax	8,423,254	7,666,292	7,666,292
110-0000-513110-000-000-00-000-00-000	Tuition-Individual excl Summer School	43,600	55,000	68,750
110-0000-513200-000-000-00-000-00-000	Tuition-Other LEAs in State	523,095	661,810	661,810
110-0000-515100-000-000-00-000-00-000	Earnings On Investments	28,067	10,000	18,000
110-0000-515101-000-000-00-000-00-000	Interest Income	67,858	65,000	70,000
110-0000-515320-000-000-00-000-00-000	Unrealized Gain/Loss on Investments	4,691	0	0
110-0000-515410-000-000-00-000-00-000	S16-Lease Bonus/Delay Rental	11,858	70,000	15,000
110-0000-515412-000-000-00-000-00-000	S16-Seismic Permits and Fees	120,775	0	0
110-0000-515413-000-000-00-000-00-000	S16-Production Royalty	628	2,000	500
110-0000-515414-000-000-00-000-00-000	S16-Hunting & Trapping Leases	77,031	95,000	80,000
110-0000-515415-000-000-00-000-00-000	S16-Other Revenue	54,983	50,000	10,000
110-0000-515420-000-000-00-000-00-000	School Site Production Royalty	2,902	1,600	1,000
110-0000-515421-xxx-000-00-000-00-000	School Site Lease	8,400	8,400	0
110-0000-519100-000-000-00-000-00-000	Rentals - Land, Building, Vehicles	112,330	100,000	100,000
110-0000-519200-000-000-00-xxx-00-000	Contributions and Donations	29,206	25,210	0
110-0000-519200-036-825-00-000-00-000	Contributions and Donations	653	600	600
110-0000-519201-000-000-00-000-00-000	Donation-Science Fair	2,942	0	0
110-0000-519500-000-000-00-000-00-000	Misc. Revenues From Other LEAs	7,120	10,000	5,000
110-0000-519600-000-000-00-000-00-000	Misc. Revenues-Local Governments	11,584	0	0
110-0000-519900-000-000-00-000-00-000	Miscellaneous Revenues	5,726	5,000	5,000
110-0000-519910-000-000-00-000-00-000	Medicaid Reimbursement	945,018	725,000	725,000
110-0000-519930-000-000-00-000-00-000	Refund of Prior Year's Expenditures	821,527	0	0
110-0000-519931-000-000-00-000-00-000	Refund of Prior Year-TCCO Mgmt. Fees	(8,298)	0	0
110-0000-519990-000-000-00-000-00-000	Other Miscellaneous Revenues	969	1,000	500
	Total Local Revenues	\$20,339,152	\$18,595,029	\$18,470,569

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2016/2017

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	Revised Budget 2015/2016	Budget 2016/2017	Increase (Decrease)
Kindergarten Teacher	62	60	(2)
Elementary Teacher (1-8)	532	531	(1)
Part Time Computer Lab Teacher	0	1	1
Part Time Elementary Teacher	2	0	(2)
Elementary Computer Lab Teacher	26	26	0
Focus Teacher	3	2	(1)
Part Time Secondary Teacher	0	0	0
Secondary Teacher	192	190	(2)
Secondary Computer Lab Teacher	5	5	0
Total Positions	822	815	(7)

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

Project:
 825 – Susan Komen Grant

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
1100 - Regular Programs				
110-1100-612211-000-000-00-000-00-000	Seasonal Teacher	\$3,925	\$0	\$0
110-1100-612301-000-000-00-000-00-000	Substitute Teacher	1,273,629	1,000,000	1,000,000
110-1100-612901-000-000-00-000-00-000	Forecast Adjustment	0	(204,000)	(208,800)
110-1100-621000-000-000-00-000-00-000	Group Insurance Expense	22,107	0	0
110-1100-622000-000-000-xx-000-00-000	FICA	51,633	38,440	43,400
110-1100-622500-000-000-xx-xxx-00-000	Medicare Part A Expense	19,959	16,458	11,484
110-1100-623101-000-000-00-xxx-00-000	Teachers Retirement	121,314	105,240	23,460
110-1100-625000-000-000-00-000-00-000	Unemployment Compensation	20,604	40,000	40,000
110-1100-626001-000-000-xx-xxx-00-000	Workers Comp Insurance	5,148	4,400	3,168
110-1100-627000-000-000-00-000-00-000	Group Insurance-Retiree	4,769,473	4,840,691	4,831,680
110-1100-628100-000-000-00-000-00-000	Sick Leave Severance Pay	102,113	115,000	110,000
110-1100-651063-000-000-00-190-00-000	Travel-Students	0	1,200	1,000
110-1100-651063-000-000-00-260-00-000	Travel-Students	9,161	6,000	5,000
110-1100-658201-000-000-00-000-00-000	Travel-Employee	0	1,000	500
110-1100-658201-000-000-75-000-00-000	Travel-Employee	2,332	1,500	1,500
110-1100-661005-000-000-00-260-00-000	Instructional Materials	52,520	0	0
110-1100-661005-000-825-00-000-00-000	Instructional Materials	0	600	600
110-1100-661038-000-000-00-000-00-000	Science Fair Supplies	2,799	2,600	2,600
1105 - Kindergarten				
110-1105-611205-000-000-00-000-00-000	Kindergarten Teacher	2,507,538	2,282,261	2,276,036
110-1105-611214-000-000-75-000-00-000	Part-Time Teacher	2,017	0	0
110-1105-611243-000-000-75-000-00-000	Homebound Teacher	3,797	0	0
110-1105-611298-000-000-00-000-00-000	NBC-National Board Certified	15,000	10,000	10,000
110-1105-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,165	1,874	1,874
110-1105-615103-000-000-00-000-00-000	Target/Demand Teacher Stipend	0	5,000	0
110-1105-615107-000-000-00-000-00-000	Core Teacher Stipend	64,500	33,000	33,000
110-1105-621000-000-000-xx-000-00-000	Group Insurance Expense	650,641	624,216	613,310
110-1105-622000-000-000-xx-000-00-000	FICA	31	0	0
110-1105-622500-000-000-xx-000-00-000	Medicare Part A Expense	34,162	32,647	32,281
110-1105-623101-000-000-xx-000-00-000	Teachers Retirement	675,281	613,129	590,612
110-1105-626001-000-000-xx-000-00-000	Workers Comp Insurance	10,245	9,501	9,284

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
1110 - Elementary (Grades 1-8)				
110-1110-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	18,130,381	19,158,282	19,625,965
110-1110-611213-000-000-00-000-00-000	Part-Time Elem Computer Lab	0	0	22,884
110-1110-611214-000-000-00-000-00-000	Part-Time Teacher	48,956	28,568	0
110-1110-611214-000-000-75-000-00-000	Part-Time Teacher	14,822	0	0
110-1110-611224-000-000-00-000-00-000	Elem Computer Lab Teacher	1,088,548	1,011,487	1,057,804
110-1110-611243-000-000-75-000-00-000	Homebound Teacher	68,465	0	0
110-1110-611252-000-000-00-000-00-000	Focus Teacher	192,899	127,120	85,474
110-1110-611298-000-000-00-000-00-000	NBC-National Board Certified	41,868	50,000	50,000
110-1110-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	8,862	11,101	11,101
110-1110-612211-000-000-75-000-00-000	Seasonal Teacher	674	0	0
110-1110-613041-000-000-00-000-00-000	Extra Work-Teacher	39,408	25,000	25,000
110-1110-614001-000-000-00-000-00-000	Sabbatical Leave	11,476	13,825	0
110-1110-615103-000-000-00-000-00-000	Target/Demand Teacher Stipend	110,000	310,000	300,000
110-1110-615105-000-000-00-000-00-000	Focus Teacher Stipend	24,684	25,000	10,000
110-1110-615107-000-000-00-000-00-000	Core Teacher Stipend	370,250	191,250	191,250
110-1110-621000-000-000-xx-000-00-000	Group Insurance Expense	4,678,763	5,041,239	5,155,813
110-1110-622000-000-000-xx-000-00-000	FICA	2,353	708	0
110-1110-622500-000-000-xx-000-00-000	Medicare Part A Expense	273,865	303,297	308,650
110-1110-623101-000-000-xx-000-00-000	Teachers Retirement	5,535,417	5,492,901	5,433,888
110-1110-623300-000-000-xx-000-00-000	LA School Employees Rtmt-LSERS	12,020	0	0
110-1110-623903-000-000-xx-000-00-000	Optional Retirement Expense	10,988	10,626	10,509
110-1110-623905-000-000-xx-000-00-000	LA State Employee Rtmt-LASERS	0	8,753	12,052
110-1110-626001-000-000-xx-000-00-000	Workers Comp Insurance	79,580	84,054	85,519
110-1110-628300-000-000-00-000-00-000	Severance Pay	3,500	0	0
1130 - Secondary (Grades 9-12)				
110-1130-611214-000-000-75-000-00-000	Part-Time Teacher	13,797	0	0
110-1130-611231-000-000-00-000-00-000	Secondary Teacher	7,051,687	7,111,378	7,187,607
110-1130-611234-000-000-00-000-00-000	Secondary Computer Lab Teacher	198,591	200,148	201,220
110-1130-611243-000-000-75-000-00-000	Homebound Teacher	38,615	0	0
110-1130-611298-000-000-00-000-00-000	NBC-National Board Certified	25,000	20,000	20,000
110-1130-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	6,395	3,508	3,508
110-1130-612211-000-000-75-000-00-000	Seasonal Teacher	1,348	0	0

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2016/2017

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	Revised Budget 2015/2016	Budget 2016/2017	Increase (Decrease)
Self Contained/Resource Teacher	53	54	1
Support (Inclusion) Teacher	75	75	0
Special Ed Part Time Teacher	1	1	0
Special Ed Paraprofessional	96	96	0
Adaptive PE Teacher	6	6	0
Homebound Teacher	3	3	0
Part Time Homebound Teacher	3	3	0
Early Steps Teacher	1	1	0
Part Time Preschool Teacher	1	0	(1)
Preschool Teacher	17	17	0
Preschool Paraprofessional	13	13	0
Gifted Teacher	22	22	0
Part Time Gifted Teacher	2	2	0
Talented Teacher	2	2	0
Part Time Talented Teacher	2	2	0
Total Positions	297	297	0

Department Codes:
 75 – Homebound Services

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
1210 - Special Education				
110-1210-612301-000-000-00-000-00-000	Substitute Teacher	\$211,059	\$80,000	\$80,000
110-1210-612301-012-000-00-000-00-000	Substitute Teacher	513	1,000	1,000
110-1210-612431-000-000-00-000-00-000	Substitute Paraprofessional	31,039	25,000	25,000
110-1210-612901-000-000-00-000-00-000	Forecast Adjustment	0	(93,500)	(95,700)
110-1210-621000-xxx-000-00-000-00-000	Group Insurance	9,825	0	0
110-1210-622000-xxx-000-xx-000-00-000	FICA	11,100	2,083	5,022
110-1210-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	3,692	1,857	135
110-1210-623101-xxx-000-xx-000-00-000	Teachers Retirement	17,780	4,301	0
110-1210-625000-xxx-000-xx-000-00-000	Unemployment Compensation	0	10,000	10,000
110-1210-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	970	504	37
110-1210-627000-000-000-00-000-00-000	Group Insurance-Retiree	902,975	931,212	928,970
110-1210-628100-000-000-00-000-00-000	Sick Leave Severance Pay	15,019	30,000	20,000
110-1210-656100-000-000-00-000-00-000	Tuition-Other Parishes	5,600	5,000	5,000
110-1210-658201-000-000-00-000-00-000	Travel-Employee	13,535	11,000	11,000
110-1210-658201-000-000-75-000-00-000	Travel-Employee	6,189	6,000	6,000
1211 - Special Education: Classroom Teacher				
110-1211-611214-000-000-75-000-00-000	Part-Time Homebound Teacher	569	56,663	66,152
110-1211-611241-000-000-00-000-00-000	Special Education Teacher	1,945,177	1,938,350	2,052,828
110-1211-611241-012-000-00-000-00-000	Special Education Teacher	44,210	32,132	34,048
110-1211-611241-048-000-00-000-00-000	Special Education Teacher	0	46,755	46,755
110-1211-611243-000-000-75-000-00-000	Homebound Teacher	15,177	126,540	126,854
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	12,800	17,463	17,463
110-1211-611501-000-000-00-000-00-000	Paraprofessional	1,079,800	1,399,713	1,426,726
110-1211-611501-012-000-00-000-00-000	Paraprofessional	32,989	16,377	15,708
110-1211-612211-000-000-75-000-00-000	Seasonal Teacher	674	0	0
110-1211-614001-000-000-00-000-00-000	Sabbatical Leave	22,639	0	0
110-1211-615101-000-000-00-000-00-000	Performance Pay Stipend	7,505	7,375	7,375
110-1211-615103-000-000-00-000-00-000	Target/Demand Teacher Stipend	15,000	25,000	15,000
110-1211-615107-000-000-00-000-00-000	Core Teacher Stipend	36,500	16,500	16,500
110-1211-621000-xxx-000-xx-000-00-000	Group Insurance Expense	1,051,492	1,316,554	1,357,211
110-1211-622000-xxx-000-xx-000-00-000	FICA	78.24	0	0
110-1211-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	42,474	52,554	54,392

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
110-1211-623101-xxx-000-xx-000-00-000	Teachers Retirement	858,819	957,723	949,173
110-1211-623300-xxx-000-xx-000-00-000	LA School Employees Rtmt-LSERS	4,143	0	0
110-1211-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	12,676	14,785	15,292
110-1211-628300-000-000-00-000-00-000	Severance Pay	500	0	0
1212 - Special Education: Inclusion Teacher				
110-1212-611214-000-000-00-000-00-000	Part-Time Inclusion Teacher	6,200	36,937	36,812
110-1212-611240-000-000-00-000-00-000	Special Ed Support Teacher	2,687,050	2,758,705	2,814,513
110-1212-611240-012-000-00-000-00-000	Special Ed Support Teacher	31,092	42,540	42,636
110-1212-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	2,477	0	0
110-1212-614001-000-000-00-000-00-000	Sabbatical Leave	16,158	0	0
110-1212-615101-000-000-00-000-00-000	Performance Pay Stipend	1,193	0	0
110-1212-615107-000-000-00-000-00-000	Core Teacher Stipend	250	250	250
110-1212-621000-xxx-000-00-000-00-000	Group Insurance Expense	657,315	749,159	745,154
110-1212-622000-xxx-000-00-000-00-000	FICA	384	400	0
110-1212-622500-xxx-000-00-000-00-000	Medicare Part A Expense	37,663	41,573	41,967
110-1212-623101-xxx-000-00-000-00-000	Teachers Retirement	759,585	747,160	738,024
110-1212-626001-xxx-000-00-000-00-000	Workers Comp Insurance	10,829	11,460	11,577
1214 - Special Education: APE Teacher				
110-1214-611242-000-000-00-000-00-000	Adaptive Physical Ed Teacher	230,130	246,335	247,610
110-1214-621000-000-000-00-000-00-000	Group Insurance Expense	60,455	62,925	62,924
110-1214-622500-000-000-00-000-00-000	Medicare Part A Expense	3,019	3,572	3,590
110-1214-623101-000-000-00-000-00-000	Teachers Retirement	64,437	64,786	63,141
110-1214-626001-000-000-00-000-00-000	Workers Comp Insurance	909	985	990
1216 - Special Education: Pre-School Teacher				
110-1216-611214-000-000-00-000-00-000	Part-Time Teacher	0	14,891	0
110-1216-611245-000-000-00-000-00-000	Early Steps Teacher	48,270	47,871	47,971
110-1216-611247-000-000-00-000-00-000	Sp Ed Non-Cat Preschool Teacher	644,904	590,936	603,557
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	167,233	179,867	182,814
110-1216-612211-000-000-00-000-00-000	Seasonal Teacher	3,425	0	0
110-1216-615101-000-000-00-000-00-000	Performance Pay Stipend	0	1,800	1,800
110-1216-615107-000-000-00-000-00-000	Core Teacher Stipend	13,500	5,000	5,000

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2016/2017

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

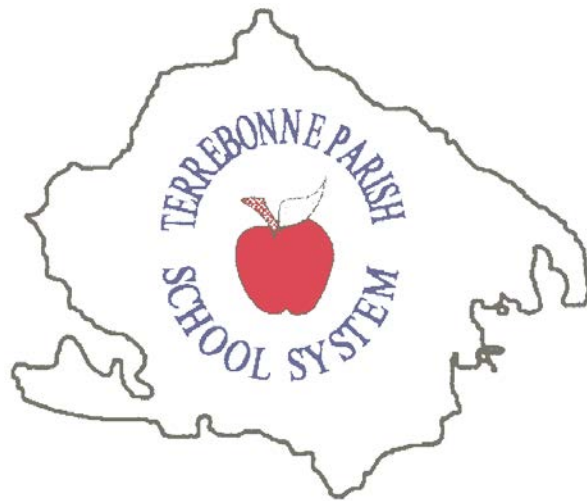
Positions	Revised Budget 2015/2016	Budget 2016/2017	Increase (Decrease)
Family & Consumer Science Teacher	7	7	0
Business Teacher	15	15	0
Health Occupations Teacher	3	3	0
Other Career & Technical Teacher	17	17	0
Total Positions	42	42	0

Terrebonne Parish School Board
 General Fund Budget
 Career Technical Education-Function 1300
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
1300 - Career and Technical Education				
110-1300-612301-000-000-00-000-00-000	Substitute Teacher	\$29,490	\$50,000	\$50,000
110-1300-622000-000-000-00-000-00-000	FICA	1,111	1,674	2,170
110-1300-622500-000-000-00-000-00-000	Medicare Part A Expense	615	798	725
110-1300-623101-000-000-00-000-00-000	Teachers Retirement	3,230	7,364	3,825
110-1300-626001-000-000-00-000-00-000	Workers Comp Insurance	118	220	200
110-1300-627000-000-000-00-000-00-000	Group Insurance-Retiree	316,709	323,652	324,250
110-1300-628100-000-000-00-000-00-000	Sick Leave Severance Pay	13,314	15,000	15,000
110-1300-651063-000-000-00-000-00-000	Travel-Students	21,116	12,000	12,000
1340 - Family and Consumer Sciences				
110-1340-611235-000-000-00-000-00-000	Family & Consumer Science Teacher	303,879	261,322	257,885
110-1340-621000-000-000-00-000-00-000	Group Insurance Expense	78,120	75,300	75,300
110-1340-622500-000-000-00-000-00-000	Medicare Part A Expense	4,039	3,789	3,739
110-1340-623101-000-000-00-000-00-000	Teachers Retirement	76,348	61,274	58,534
110-1340-623903-000-000-00-000-00-000	Optional Retirement Expense	9,429	7,454	7,765
110-1340-626001-000-000-00-000-00-000	Workers Comp Insurance	1,200	1,045	1,032
1360 - Business and Administration				
110-1360-611237-000-000-00-000-00-000	Business & Administration Teacher	684,723	583,884	587,356
110-1360-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,872	1,872	1,872
110-1360-621000-000-000-00-000-00-000	Group Insurance Expense	147,913	137,774	137,121
110-1360-622500-000-000-00-000-00-000	Medicare Part A Expense	8,348	7,191	7,238
110-1360-623101-000-000-00-000-00-000	Teachers Retirement	176,152	154,055	150,269
110-1360-626001-000-000-00-000-00-000	Workers Comp Insurance	2,711	2,344	2,357
1370 - Health Science				
110-1370-611239-000-000-00-000-00-000	Health Science Teacher	85,211	122,103	122,866
110-1370-621000-000-000-00-000-00-000	Group Insurance Expense	14,954	25,878	25,878
110-1370-622500-000-000-00-000-00-000	Medicare Part A Expense	1,225	1,770	1,782
110-1370-623101-000-000-00-000-00-000	Teachers Retirement	13,415	22,217	21,650
110-1370-623905-000-000-00-000-00-000	LA State Employee Rmt-LASERS	13,814	13,998	13,591
110-1370-626001-000-000-00-000-00-000	Workers Comp Insurance	337	488	491

Terrebonne Parish School Board
 General Fund Budget
 Career Technical Education-Function 1300
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
1390 - Other Career and Technical Programs				
110-1390-611238-000-000-00-000-00-000	Other Career & Technical Teacher	737,799	710,850	719,503
110-1390-611299-000-000-00-000-00-000	PIP-Professional Improvement Prog	3,745	3,785	3,785
110-1390-621000-000-000-00-000-00-000	Group Insurance Expense	152,913	169,067	169,067
110-1390-622500-000-000-00-000-00-000	Medicare Part A Expense	10,218	10,363	10,486
110-1390-623101-000-000-00-000-00-000	Teachers Retirement	177,915	176,309	172,995
110-1390-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	9,667	13,354	12,284
110-1390-626001-000-000-00-000-00-000	Workers Comp Insurance	2,932	2,858	2,893
	Total Career & Technical Education	\$3,104,583	\$2,981,052	\$2,975,909



Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2016/2017

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	Revised Budget 2015/2016	Budget 2016/2017	Increase (Decrease)
Second. Instrumental/Vocal Teacher	12	11	(1)
Elem. Instrumental Music Teacher	11	11	0
Alternative Programs Teacher	11	11	0
In-School Intervention Teacher	8	8	0
Alternative Para	1	1	0
Total Positions	43	42	(1)

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

Terrebonne Parish School Board
 General Fund Budget
 Other Instructional Programs-Function 1400
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
1410 - Co-Curricular Activities				
110-1410-611266-000-000-00-000-00-000	Secondary-Instrumental/Vocal Tchr	\$489,541	\$489,151	\$457,896
110-1410-611267-000-000-00-000-00-000	Elementary-Instrumental Music Tchr	451,507	431,286	434,733
110-1410-612301-000-000-00-000-00-000	Substitute Teacher	16,796	12,000	12,000
110-1410-613005-000-000-00-000-00-000	Non-Certified Co-Curricular	918	1,000	1,000
110-1410-613053-000-000-00-000-00-000	Co-Curricular Sponsor Extra Work	0	48,000	50,000
110-1410-614001-000-000-00-000-00-000	Sabbatical Leave	7,622	0	0
110-1410-615111-000-000-00-000-00-000	AP Teacher Stipend	3,000	3,000	1,500
110-1410-621000-000-000-00-000-00-000	Group Insurance Expense	212,332	226,746	207,067
110-1410-622000-000-000-00-000-00-000	FICA	868	744	520
110-1410-622500-000-000-00-000-00-000	Medicare Part A Expense	12,889	13,855	13,210
110-1410-623101-000-000-00-000-00-000	Teachers Retirement	247,960	257,855	241,671
110-1410-626001-000-000-00-000-00-000	Workers Comp Insurance	3,830	4,208	3,825
110-1410-627000-000-000-00-000-00-000	Group Insurance-Retiree	60,268	60,747	60,747
110-1410-628100-000-000-00-000-00-000	Sick Leave Severance Pay	6,873	0	0
110-1410-658201-000-000-00-000-00-000	Travel-Employee	2,710	2,100	2,500
110-1410-661011-000-000-00-000-00-000	Instrumental Music Supplies	6,492	0	0
1420 - Athletics Program				
110-1420-612201-000-000-00-000-00-000	CECP Coach/Sponsor	54,939	60,000	60,000
110-1420-613006-000-000-00-000-00-000	Non-Certified Athletics	2,455	2,557	2,567
110-1420-613054-000-000-00-000-00-000	Athletics/Sponsors Extra Work	527,409	630,970	632,211
110-1420-613055-000-000-00-000-00-000	Extended Season Pay	22,400	15,000	15,000
110-1420-622000-000-000-00-000-00-000	FICA	3,093	3,720	3,720
110-1420-622500-xxx-000-00-000-00-000	Medicare Part A Expense	8,251	10,144	10,162
110-1420-623101-xxx-000-00-000-00-000	Teachers Retirement	151,765	170,561	165,692
110-1420-623300-000-000-00-000-00-000	LA School Employees Rmtt-LSERS	413	0	0
110-1420-623905-000-000-00-000-00-000	LA State Employee Rmtt-LASERS	556	0	0
110-1420-626001-xxx-000-00-000-00-000	Workers Comp Insurance	2,539	2,834	2,839
110-1420-632037-000-000-00-000-00-000	Contract Extra Curricular	0	7,500	7,500
110-1420-633564-xxx-000-00-000-00-000	Drug Testing-Students	3,913	4,000	4,000
110-1420-661033-000-000-00-000-00-000	Supplies-Extra Curricular	13,265	0	0
110-1420-661052-013-000-00-000-00-000	Other Materials & Supplies	0	1,000	0
110-1420-661066-000-000-00-000-00-000	Grounds Care Supplies	12,250	0	0

Terrebonne Parish School Board
 General Fund Budget
 Other Instructional Programs-Function 1400
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
1440 - Driver Education Program				
110-1440-613047-000-000-00-000-00-000	Driver Education Teacher	31,800	35,000	40,560
110-1440-622500-000-000-00-000-00-000	Medicare Part A Expense	442	508	588
110-1440-623101-000-000-00-000-00-000	Teachers Retirement	8,904	9,205	10,343
110-1440-626001-000-000-00-000-00-000	Workers Comp Insurance	127	140	162
110-1440-643060-000-000-00-000-00-000	Vehicle Repair Service	1,872	750	750
110-1440-653033-000-000-00-000-00-000	Data Plan	0	960	960
110-1440-658201-000-000-00-000-00-000	Travel-Employee	0	200	100
110-1440-661005-000-000-00-000-00-000	Instructional Materials	544	400	350
110-1440-661068-000-000-00-000-00-000	Security Supplies	182	0	0
110-1440-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	2,126	2,000	2,000
110-1440-673222-000-000-00-000-00-000	Vehicles	0	0	20,000
1460 - After School Programs				
110-1460-613001-000-000-00-720-00-000	Extra Work-Paraprofessional	195	200	200
110-1460-613041-000-000-00-720-00-000	Extra Work-Teacher	569	750	750
110-1460-613048-000-000-00-720-00-000	Remediation Teacher	53,271	70,000	70,000
110-1460-613049-000-070-00-000-00-000	Saturday Suspension Teacher	24,785	50,000	50,000
110-1460-622000-000-000-00-000-00-000	FICA	8	100	100
110-1460-622500-000-xxx-00-xxx-00-000	Medicare Part A Expense	1,010	1,686	1,754
110-1460-623101-000-xxx-00-xxx-00-000	Teachers Retirement	20,274	30,574	30,843
110-1460-623300-000-xxx-00-xxx-00-000	LA School Employees Rtmt-LSERS	50	0	0
110-1460-623903-000-000-00-000-00-000	Optional Retirement Expense	0	0	125
140-1460-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	0	0	500
110-1460-626001-000-xxx-00-xxx-00-000	Workers Comp Insurance	318	465	483
1470 - Summer School Programs				
110-1470-612203-000-000-00-740-00-000	Campus Monitor	14,445	16,000	0
110-1470-613003-000-000-00-740-00-000	Summer Program Paraprofessional	0	500	0
110-1470-613042-000-000-00-740-00-000	Summer Program Teacher	132,133	175,000	100,000
110-1470-622000-000-00-000-740-00-000	FICA	555	0	0
110-1470-622500-000-000-00-740-00-000	Medicare Part A Expense	2,030	2,776	1,450
110-1470-623101-000-000-00-740-00-000	Teachers Retirement	35,242	50,365	25,500
110-1470-623300-000-000-00-740-00-000	LA School Employees Rtmt-LSERS	1,193	0	0
110-1470-623903-000-000-00-740-00-000	Optional Retirement Expense	906	0	0

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2016/2017

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	Revised Budget 2015/2016	Budget 2016/2017	Increase (Decrease)
LEP Teacher	3	3	0
Total Positions	3	3	0

Terrebonne Parish School Board
 General Fund Budget
 Special Programs-Function 1500
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
1510 - No Child Left Behind (NCLB)				
110-1510-611398-000-000-00-000-00-000	NBC-National Board Certified	\$0	\$5,000	\$5,000
110-1510-615101-000-000-00-000-00-000	Performance Pay	2,390	2,678	2,700
110-1510-615103-000-000-00-000-00-000	Target/Demand Teacher Stipend	37,500	35,000	10,000
110-1510-615107-000-000-00-000-00-000	Core Teacher Stipend	15,000	6,500	6,500
110-1510-622000-000-000-00-000-00-000	FICA	31	25	0
110-1510-622500-000-000-00-000-00-000	Medicare Part A Expense	775	763	342
110-1510-623101-000-000-00-000-00-000	Teachers Retirement	13,720	10,915	5,523
110-1510-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	1,110	0	0
110-1510-626001-000-000-00-000-00-000	Workers Comp Insurance	210	202	86
110-1510-627000-000-000-00-000-00-000	Group Insurance-Retiree	393,072	370,676	370,676
110-1510-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	0	2,000
1520 - English Language Acquisition				
110-1520-611214-000-000-00-000-00-000	Part Time Teacher	5,145	0	0
110-1520-611255-000-000-00-000-00-000	LEP Teacher	72,938	158,030	123,864
110-1520-612301-000-000-00-000-00-000	Substitute Teacher	30,142	0	0
110-1520-621000-000-000-00-000-00-000	Group Insurance Expense-Active	14,510	29,297	18,392
110-1520-622000-000-000-00-000-00-000	FICA	319	0	0
110-1520-622500-000-000-00-000-00-000	Medicare Part A Expense	1,291	2,291	1,796
110-1520-623101-000-000-00-000-00-000	Teachers Retirement	29,026	41,562	31,585
110-1520-626001-000-000-00-000-00-000	Workers Comp Insurance	429	632	495
110-1520-627000-000-000-00-000-00-000	Group Insurance-Retiree	5,727	6,391	6,391
110-1520-658201-000-000-00-000-00-000	Travel-Employee	1,007	1,200	1,200
1530 - Pre-Kindergarten Programs				
110-1530-611298-000-000-00-000-00-000	NBC-National Board Certified	9,931	10,000	10,000
110-1530-613001-000-000-00-000-00-000	Extra Work-Paraprofessional	181	0	0
110-1530-615101-000-000-00-000-00-000	Performance Pay	3,578	5,928	5,950
110-1530-615107-000-000-00-000-00-000	Core Teacher Stipend	48,000	24,500	24,500
110-1530-622500-000-000-00-000-00-000	Medicare Part A Expense	880	896	574
110-1530-623101-000-000-00-000-00-000	Teachers Retirement	15,292	9,074	8,878
110-1530-626001-000-000-00-000-00-000	Workers Comp Insurance	237	226	138
110-1530-627000-000-000-00-000-00-000	Group Insurance-Retiree	249,226	259,275	261,275
110-1530-628100-000-000-00-000-00-000	Sick Leave Severance Pay	578	15,000	5,000
110-1530-628300-000-000-00-000-00-000	Severance Pay	1,000	0	0
	Total Special Programs	\$953,245	\$996,061	\$902,865

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2016/2017

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
Adult Education and Literacy Programs-Function 1600
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
110-1600-615107-000-000-00-000-00-000	Core Teacher Stipend	\$2,000	\$1,000	\$1,000
110-1600-622500-000-000-00-000-00-000	Medicare Part A	29	15	15
110-1600-623101-000-000-00-000-00-000	Teachers Retirement	560	263	255
110-1600-626001-000-000-00-000-00-000	Workers Comp Insurance	8	4	4
110-1600-627000-000-000-00-000-00-000	Group Insurance-Retiree	76,622	77,043	74,990
Total Adult Education & Literacy Program		\$79,219	\$78,325	\$76,264

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2016/2017

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 2016/2017

Personnel Roster			
Position	Revised Budget 2015/2016	Budget 2016/2017	Increase (Decrease)
Supervisor of Attendance	2	2	0
Secretary	2	2	0
Instructional Technology Specialist	1	1	0
Guidance Counselor	33	38	5
Guidance Secretary	6	6	0
Nurse Coordinator	1	1	0
Health Nurse	6	6	0
Nursing Assistant	4	4	0
Part-Time Nursing Assistant	29	29	0
Psychologist	9	9	0
Educational Diagnostician	10	10	0
Speech Therapist/Pathologist	15	16	1
Speech Therapy Assistant	11	10	(1)
Audiologist	1	1	0
Special Education Interpreter	3	3	0
Total Positions	133	138	5

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2110 - Attendance & Social Work Services				
110-2110-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$19,883	\$20,993	\$21,009
110-2110-644230-000-000-00-000-00-000	Copy Equipment Rental	469	1,000	1,000
110-2110-653032-000-000-00-000-00-000	Cellular Telephone Expense	852	1,600	1,600
110-2110-655001-000-000-00-000-00-000	Forms Printing	15,209	17,000	17,000
110-2110-658201-000-000-00-000-00-000	Travel-Employee	5,297	5,000	5,000
110-2110-661050-000-000-00-000-00-000	General Office Supplies	1,223	1,000	1,000
110-2110-661054-000-000-00-000-00-000	Subscription Expense	159	160	160
2111 - Supervision-Attendance/Social Work				
110-2111-611116-000-000-00-000-00-000	Supervisor-Child Welfare	164,733	165,139	164,347
110-2111-611401-000-000-00-000-00-000	Clerical/Secretarial	47,783	47,484	47,686
110-2111-612205-000-000-00-000-00-000	Part-Time Seasonal Clerical	414	0	2,000
110-2111-613008-000-000-00-000-00-000	Extra Work-Clerical	1,616	2,600	600
110-2111-621000-000-000-00-000-00-000	Group Insurance Expense	40,614	38,716	38,716
110-2111-622000-000-000-00-000-00-000	FICA	26	124	50
110-2111-622500-000-000-00-000-00-000	Medicare Part A Expense	2,953	3,120	3,112
110-2111-623101-000-000-00-000-00-000	Teachers Retirement	59,957	56,052	54,732
110-2111-626001-000-000-00-000-00-000	Workers Comp Insurance	852	860	859
2120 - Guidance Services				
110-2120-614001-000-000-00-000-00-000	Sabbatical Leave	27,769	0	0
110-2120-621000-000-000-00-000-00-000	Group Insurance Expense	5,608	0	0
110-2120-622500-000-000-00-000-00-000	Medicare Part A Expense	389	0	0
110-2120-623101-000-000-00-000-00-000	Teachers Retirement	11,887	0	0
110-2120-626001-000-000-00-000-00-000	Workers Comp Insurance	109	0	0
110-2120-627000-000-000-00-000-00-000	Group Insurance-Retiree	344,632	363,886	364,160
110-2120-658201-000-000-00-000-00-000	Travel-Employee	0	200	200
110-2120-661049-000-xxx-00-000-00-000	Guidance Materials	0	1,000	1,000
2122 - Counseling Services				
110-2122-611305-000-000-00-000-00-000	Guidance Counselor	1,418,042	1,434,937	1,671,285
110-2122-611398-000-000-00-000-00-000	NBC-National Board Certified	79,959	75,001	75,001
110-2122-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	2,760	1,311	1,311
110-2122-611409-000-000-00-000-00-000	Guidance Secretary	107,358	108,370	109,234
110-2122-613080-000-000-00-000-00-000	Extra Work-Guidance Counselor	450	0	0

Terrebonne Parish School Board
General Fund Budget
Pupil Support Services-Function 2100
Fiscal Year 2016/2017

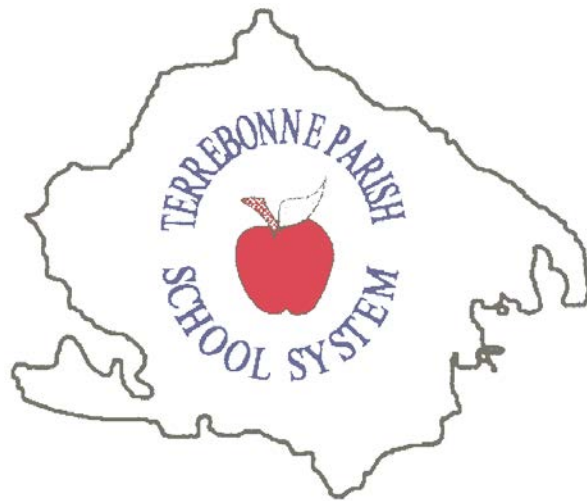
Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
110-2122-612413-000-000-00-000-00-000	Substitute Guidance Counselor	0	500	500
110-2122-615101-000-000-00-000-00-000	Performance Pay	0	600	600
110-2122-621000-000-000-00-000-00-000	Group Insurance Expense	339,593	354,235	405,790
110-2122-622000-000-000-00-000-00-000	FICA	0	0	31
110-2122-622500-000-000-00-000-00-000	Medicare Part A Expense	21,641	23,681	26,896
110-2122-623101-000-000-00-000-00-000	Teachers Retirement	431,073	416,054	462,729
110-2122-623905-000-000-00-000-00-000	La State Employee Rmt-LASERS	16,357	16,594	15,970
110-2122-626001-000-000-00-000-00-000	Workers Comp Insurance	6,365	6,530	7,428
110-2122-628100-000-000-00-000-00-000	Sick Leave Severance Pay	7,356	0	7,500
2130 - Health Services				
110-2130-612425-000-000-00-000-00-000	Substitute Health Nurse	0	6,600	8,000
110-2130-622000-000-000-00-000-00-000	FICA	0	409	496
110-2130-622500-000-000-00-000-00-000	Medicare Part A Expense	0	96	116
110-2130-626001-000-000-00-000-00-000	Workers Comp Insurance	0	27	32
110-2130-627000-000-000-00-000-00-000	Group Insurance-Retiree	26,510	27,991	28,012
110-2130-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	3,047	0
110-2130-643018-000-000-00-000-00-000	Equipment Repair Service	2,301	3,000	3,000
110-2130-653032-000-000-00-000-00-000	Cellular Telephone Expense	2,589	5,000	5,000
110-2130-658201-000-000-00-000-00-000	Travel-Employee	9,362	8,000	7,000
110-2130-661048-000-000-00-000-00-000	Health Supplies	35,991	35,000	30,000
110-2130-661050-000-000-00-000-00-000	General Office Supplies	193	200	200
2131 - Supervision of Health Services				
110-2131-611144-000-000-00-000-00-000	Nurse Coordinator	49,414	49,014	49,114
110-2131-621000-000-000-00-000-00-000	Group Insurance Expense	10,897	10,906	10,906
110-2131-622500-000-000-00-000-00-000	Medicare Part A Expense	620	711	712
110-2131-623101-000-000-00-000-00-000	Teachers Retirement	13,836	12,891	12,524
110-2131-626001-000-000-00-000-00-000	Workers Comp Insurance	196	196	196
2134 - Nursing Services				
110-2134-611601-000-000-00-000-00-000	Nursing Assistant	26,853	54,549	53,823
110-2134-611602-000-000-00-000-00-000	Part-Time Nursing Assistant	174,250	209,056	208,800
110-2134-611841-000-000-00-000-00-000	Health Nurse	227,873	221,197	229,723
110-2134-613017-000-000-00-000-00-000	Extra Work-Nursing Assistant	2,704	3,500	2,000

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
110-2134-613017-000-000-00-740-00-000	Extra Work-Nursing Assistant	0	500	0
110-2134-613057-000-000-00-000-00-000	Extra Work-Nurse	2,401	5,000	5,000
110-2134-613057-000-000-00-740-00-000	Extra Work-Nurse	1,235	3,500	0
110-2134-615101-000-000-00-000-00-000	Performance Pay Stipend	1,085	1,405	1,400
110-2134-621000-000-000-00-000-00-000	Group Insurance Expense	72,444	93,371	87,052
110-2134-622000-000-000-00-xxx-00-000	FICA	10,874	13,124	13,070
110-2134-622500-000-000-00-xxx-00-000	Medicare Part A Expense	6,184	7,239	7,261
110-2134-623101-000-000-00-xxx-00-000	Teachers Retirement	73,206	75,651	73,579
110-2134-626001-000-000-00-xxx-00-000	Workers Comp Insurance	1,713	2,004	1997
2140 - Psychological And Educational Services				
110-2140-612415-000-000-00-000-00-000	Substitute Educational Diagnostician	4,075	1,000	0
110-2140-622000-000-000-00-000-00-000	FICA	0	62	0
110-2140-622500-000-000-00-000-00-000	Medicare Part A Expense	59	15	0
110-2140-623101-000-000-00-000-00-000	Teachers Retirement	1,141	0	0
110-2140-626001-000-000-00-000-00-000	Workers Comp Insurance	16	4	0
110-2140-627000-000-000-00-000-00-000	Group Insurance-Retiree	59,648	62,980	63,028
2142 - Psychological Testing Services				
110-2142-611325-000-000-00-000-00-000	Psychologist	233,933	255,052	257,658
110-2142-621000-000-000-00-000-00-000	Group Insurance Expense	54,976	57,877	58,064
110-2142-622500-000-000-00-000-00-000	Medicare Part A Expense	3,154	3,698	3,736
110-2142-623101-000-000-00-000-00-000	Teachers Retirement	65,871	67,078	65,703
110-2142-626001-000-000-00-000-00-000	Workers Comp Insurance	926	1,020	1,031
2144 - Psychotherapy Services				
110-2144-622500-000-000-00-000-00-000	Medicare Part A Expense	103	0	0
110-2144-628100-000-000-00-000-00-000	Sick Leave Severance Pay	7,127	8,000	0
2145 - Educational Diagnostic Services				
110-2145-611331-000-000-00-000-00-000	Educational Diagnostician	224,977	259,940	260,706
110-2145-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,565	1,591	1,591
110-2145-621000-000-000-00-000-00-000	Group Insurance Expense	45,846	56,244	55,164
110-2145-622500-000-000-00-000-00-000	Medicare Part A Expense	2,367	3,389	3,400
110-2145-623101-000-000-00-000-00-000	Teachers Retirement	63,432	68,783	66,899

Terrebonne Parish School Board
General Fund Budget
Pupil Support Services-Function 2100
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
110-2145-626001-000-000-00-000-00-000	Workers Comp Insurance	897	1,047	1,050
110-2145-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	8,000	0
2150 - Speech Pathology & Audiology Services				
110-2150-612417-000-000-00-000-00-000	Substitute Speech Therapist	20,928	15,000	15,000
110-2150-613002-000-000-00-000-00-000	Extra Work-Interpreter	0	700	700
110-2150-622000-000-000-00-000-00-000	FICA	0	744	930
110-2150-622500-000-000-00-000-00-000	Medicare Part A Expense	303	300	228
110-2150-623101-000-000-00-000-00-000	Teachers Retirement	5,860	2,289	178
110-2150-626001-000-000-00-000-00-000	Workers Comp Insurance	84	83	63
110-2150-627000-000-000-00-000-00-000	Group Insurance-Retiree	119,296	125,961	126,055
110-2150-658201-000-000-00-000-00-000	Travel-Expense	8,839	8,000	8,000
2152 - Speech Pathology/Therapy Services				
110-2152-611301-000-000-00-000-00-000	Speech Therapist	488,636	437,230	408,305
110-2152-611303-000-000-00-000-00-000	Speech Therapist Assistant	385,652	395,227	435,930
110-2152-611329-000-000-00-000-00-000	Qualified Exm/Speech Pathologist	166,152	155,179	156,299
110-2152-621000-000-000-00-000-00-000	Group Insurance Expense	243,865	238,178	245,658
110-2152-622200-000-000-00-000-00-000	FICA	0	1,488	0
110-2152-622500-000-000-00-000-00-000	Medicare Part A Expense	13,737	14,988	14,508
110-2152-623101-000-000-00-000-00-000	Teachers Retirement	275,119	263,956	255,136
110-2152-626001-000-000-00-000-00-000	Workers Comp Insurance	4,110	4,135	4,002
110-2152-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	10,000	0
2153 - Audiology Services				
110-2153-611337-000-000-00-000-00-000	Audiologist	26,753	27,271	27,275
110-2153-621000-000-000-00-000-00-000	Group Insurance Expense	4,124	4,174	4,166
110-2153-622500-000-000-00-000-00-000	Medicare Part A Expense	379	395	395
110-2153-623101-000-000-00-000-00-000	Teachers Retirement	7,491	7,172	6,955
110-2153-626001-000-000-00-000-00-000	Workers Comp Insurance	106	109	109
2154 - Interpretive Services				
110-2154-611903-000-000-00-000-00-000	Special Education Interpreter	47,526	48,735	49,217
110-2154-611903-000-000-00-740-00-000	Special Education Interpreter	0	500	0
110-2154-615101-000-000-00-000-00-000	Performance Pay	0	1,170	1,200
110-2154-621000-000-000-00-000-00-000	Group Insurance Expense	31,203	29,297	29,297



Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2016/2017

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	Revised Budget 2015/2016	Budget 2016/2017	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
Part Time Librarian	0	1	1
Total Positions	54	55	1

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2211 - Regular Programs-Elementary & Secondary Programs				
110-2211-611111-000-000-00-000-00-000	Supervisor-Regular Programs	\$170,735	\$171,086	\$170,182
110-2211-611375-000-000-00-000-00-000	Testing & Accountability Coordinator	64,962	65,826	65,919
110-2211-611401-000-000-00-000-00-000	Clerical/Secretarial	45,776	45,680	45,880
110-2211-621000-000-000-xx-000-00-000	Group Insurance Expense	48,303	49,622	49,622
110-2211-622500-000-000-xx-000-00-000	Medicare Part A Expense	3,857	4,098	4,089
110-2211-623101-000-000-xx-000-00-000	Teachers Retirement	78,813	74,322	71,905
110-2211-626001-000-000-xx-000-00-000	Workers Comp Insurance	1,118	1,130	1,128
110-2211-627000-000-000-00-000-00-000	Group Insurance-Retiree	97,242	99,835	99,640
110-2211-644230-000-000-00-000-00-000	Copy Equipment Rental	2,924	3,800	3,800
110-2211-653032-000-000-00-000-00-000	Cellular Telephone Expense	1,136	1,600	1,600
110-2211-658201-000-000-00-000-00-000	Travel-Employee	5,517	7,000	7,000
110-2211-661050-000-000-xx-000-00-000	General Office Supplies	7,353	4,500	4,000
2212 - Special Education Programs				
110-2212-611112-000-000-00-000-00-000	Supervisor-Special Education	33,502	33,307	33,307
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	2,893	2,893	2,897
110-2212-622500-000-000-00-000-00-000	Medicare Part A Expense	483	513	483
110-2212-623101-000-000-00-000-00-000	Teachers Retirement	1,387	9,297	9,030
110-2212-626001-000-000-00-000-00-000	Workers Comp Insurance	141	141	141
110-2212-627000-000-000-00-000-00-000	Group Insurance-Retiree	104,722	107,515	107,304
110-2212-628100-000-000-00-000-00-000	Sick Leave Severance Pay	0	7,000	0
2213 - Gifted and Talented				
110-2213-627000-000-000-00-000-00-000	Group Insurance-Retiree	14,960	15,359	15,329
2214 - Other Special Programs				
110-2214-611113-000-000-00-000-00-000	Supervisor-Federal Programs	8,659	9,019	8,979
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	1,090	1,141	1,141
110-2214-622500-000-000-00-000-00-000	Medicare Part A Expense	191	204	202
110-2214-623101-000-000-00-000-00-000	Teachers Retirement	3,825	5,101	3,605
110-2214-626001-000-000-00-000-00-000	Workers Comp Insurance	54	56	56
110-2214-627000-000-000-00-000-00-000	Group Insurance-Retiree	74,802	76,796	76,646

Terrebonne Parish School Board
General Fund Budget
Instructional Staff Services-Function 2200
Fiscal Year 2016/2017

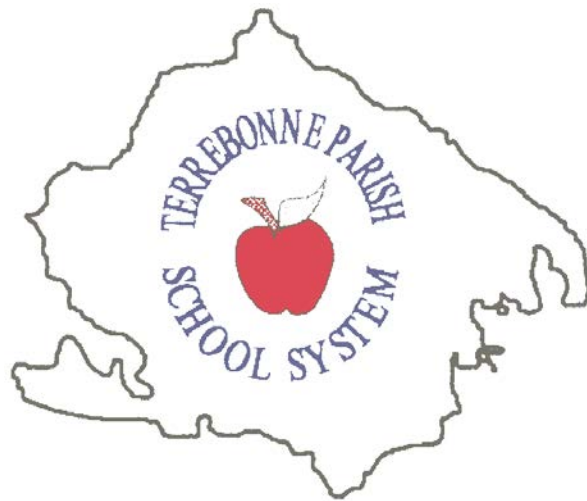
Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
110-2214-658201-000-000-00-000-00-000	Travel-Employee	0	1,000	0
2216 - Adult/Continuing Education Program				
110-2216-611363-000-000-00-000-00-000	Coordinator-Special Area	37,843	39,152	39,152
110-2216-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,504	1,504	1,504
110-2216-621000-000-000-00-000-00-000	Group Insurance Expense	3,796	3,961	3,961
110-2216-622500-000-000-00-000-00-000	Medicare Part A Expense	0	22	0
110-2216-623101-000-000-00-000-00-000	Teachers Retirement	11,017	10,693	10,380
110-2216-626001-000-000-00-000-00-000	Workers Comp Insurance	156	163	163
2220 - Instruction & Curriculum Development Services				
110-2220-611298-000-000-00-000-00-000	NBC-National Board Certified	0	5,000	5,000
110-2220-611347-000-000-61-000-00-000	Curriculum Specialist	183,756	180,242	184,986
110-2220-611352-000-000-00-000-00-000	STEM Coordinator	33,877	45,600	45,704
110-2220-611353-000-000-00-000-00-000	Master Teacher	267,456	262,974	266,491
110-2220-611354-000-000-00-000-00-000	Lead Teacher	122,227	122,468	123,329
110-2220-611398-000-000-00-000-00-000	NBC-National Board Certified	32,044	20,000	20,000
110-2220-611399-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,738	1,738	1,738
110-2220-613041-000-000-00-000-00-000	Extra Work-Teacher	400	0	0
110-2220-613066-000-000-00-000-00-000	Extra Work-Master Teacher	100	0	0
110-2220-613074-000-000-00-000-00-000	Extra Work-Curriculum Specialist	31,127	25,000	25,000
110-2220-621000-000-000-xx-000-00-000	Group Insurance Expense	117,356	110,506	110,914
110-2220-622000-000-000-00-000-00-000	FICA	28	0	0
110-2220-622500-000-000-xx-xxx-00-000	Medicare Part A Expense	7,959	8,971	8,982
110-2220-623101-000-000-xx-xxx-00-000	Teachers Retirement	188,231	175,689	171,636
110-2220-626001-000-000-xx-xxx-00-000	Workers Comp Insurance	2,665	2,672	2,689
110-2220-627000-000-000-00-000-00-000	Group Insurance-Retiree	231,885	38,069	237,603
110-2220-628100-000-000-00-000-00-000	Sick Leave Severance Pay	7,246	8,000	8,000
110-2220-644230-000-000-61-000-00-000	Copy Equipment Rental	1,038	2,500	2,000
110-2220-655018-000-000-00-000-00-000	Pamphlet Printing	698	700	700
110-2220-658201-000-000-61-000-00-000	Travel-Employee	10,786	11,000	11,000
110-2220-661047-000-000-61-000-00-000	Instructional Improvement Supplies	100	500	500
110-2220-661050-000-000-61-000-00-000	General Office Supplies	2,212	1,650	1,000
2231 - Instructional Staff Training-Regular Education				
110-2231-612301-000-000-00-000-00-000	Substitute Teacher	110,824	80,000	80,000

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
110-2231-612301-012-000-00-000-00-000	Substitute Teacher	0	600	500
110-2231-612322-000-000-00-000-00-000	Substitute Elementary Librarian	3,359	2,500	2,500
110-2231-615051-000-000-00-000-00-000	Stipend-In-Service Presenter	4,810	7,500	7,500
110-2231-615052-000-000-00-000-00-000	Stipend-In-Service Participant	125,200	150,000	150,000
110-2231-622000-xxx-000-00-000-00-000	FICA	3,793	2,021	2,604
110-2231-622500-xxx-000-00-000-00-000	Medicare Part A Expense	3,467	3,487	3,487
110-2231-623101-xxx-000-00-000-00-000	Teachers Retirement	49,899	54,704	50,363
110-2231-623903-000-000-00-000-00-000	Optional Retirement Expense	431	0	0
110-2231-623905-000-000-00-000-00-000	LA State Employee Rmt-LASERS	94	0	0
110-2231-626001-000-000-xx-000-00-000	Workers Comp Insurance	989	962	962
110-2231-632012-000-000-00-000-00-000	Consultant Services	43,827	75,000	75,000
110-2231-634005-000-000-00-000-00-000	Technical Training Services	0	550	0
110-2231-653038-000-000-00-000-00-000	Software Access License	7,838	8,000	6,500
110-2231-658201-000-000-00-000-00-000	Travel-Employee	27,109	35,000	30,000
110-2231-658201-000-000-00-190-00-000	Travel-Employee	641	2,000	1,000
110-2231-661045-000-000-00-000-00-000	Professional Development Supplies	16,148	15,000	15,000
2232 - Staff Training-Special Education Programs				
110-2232-612301-000-000-00-000-00-000	Substitute Teacher	150	0	0
110-2232-622000-000-000-00-000-00-000	FICA	9	0	0
110-2232-622500-000-000-00-000-00-000	Medicare Part A Expense	2	0	0
110-2232-626001-000-000-00-000-00-000	Workers Comp Insurance	1	0	0
110-2232-658201-000-000-00-000-00-000	Travel-Employee	515	100	250
2233 - Staff Training-Gifted & Talented				
110-2233-612301-000-000-00-000-00-000	Substitute Teacher	105	0	0
110-2233-622000-000-000-00-000-00-000	FICA	2	0	0
110-2233-622500-000-000-00-000-00-000	Medicare Part A Expense	2	0	0
110-2233-623101-000-000-00-000-00-000	Teachers Retirement	19	0	0
2234 - Staff Training-Other Special Programs				
110-2234-658201-000-000-00-000-00-000	Travel-Employee	59	250	0
2250 - Library/Media Services				
110-2250-627000-000-000-00-000-00-000	Group Insurance-Retiree	321,648	330,224	329,578

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2252 - School Library/Media Services				
110-2252-611287-000-000-00-000-00-000	Elementary Librarian	1,018,905	992,280	999,131
110-2252-611288-000-000-00-000-00-000	Secondary Librarian	259,354	287,484	290,130
110-2252-611289-000-000-00-000-00-000	Part-Time Librarian	0	0	20,954
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	10,827	20,000	20,000
110-2252-612331-000-000-00-000-00-000	Substitute Secondary Librarian	38,327	10,000	5,000
110-2252-621000-000-000-00-000-00-000	Group Insurance Expense	279,840	302,892	302,892
110-2252-622000-000-000-00-000-00-000	FICA	346	670	1,085
110-2252-622500-000-000-00-000-00-000	Medicare Part A Expense	17,953	18,178	18,798
110-2252-623101-000-000-00-000-00-000	Teachers Retirement	350,326	327,788	327,397
110-2252-623903-000-000-00-000-00-000	Optional Retirement Expense	9,547	9,425	9,263
110-2252-626001-000-000-00-000-00-000	Workers Comp Insurance	5,274	5,147	5,269
110-2252-628100-000-000-00-000-00-000	Sick Leave Severance Pay	4,499	8,000	8,000
2290 - Other Instructional Staff Services				
110-2290-611361-000-000-65-000-00-000	Education Technology Facilitator	46,913	49,500	51,681
110-2290-611363-000-000-00-000-00-000	Coordinator-Special Area	50,465	50,062	50,162
110-2290-611364-000-000-67-000-00-000	Grant Specialist	5,835	5,825	5,933
110-2290-613072-000-000-00-740-00-000	Summer Program Test Coordinator	9,228	12,000	0
110-2290-613086-000-000-00-000-00-000	Supervising Student Teacher	5,500	6,000	6,000
110-2290-621000-000-000-xx-xxx-00-000	Group Insurance Expense	13,085	16,429	16,428
110-2290-622500-000-000-xx-xxx-00-000	Medicare Part A Expense	1,701	1,846	1,649
110-2290-623101-000-000-xx-xxx-00-000	Teachers Retirement	24,419	32,450	29,013
110-2290-626001-000-000-xx-xxx-00-000	Workers Comp Insurance	467	509	456
110-2290-627000-000-000-xx-xxx-00-000	Group Insurance-Retiree	52,361	53,757	53,652
110-2290-653032-000-000-65-000-00-000	Cellular Telephone Expense	284	400	350
110-2290-658201-000-000-00-000-00-000	Travel-Employee	559	450	450
110-2290-658201-000-000-65-000-00-000	Travel-Employee	607	800	800
110-2290-658201-000-000-67-000-00-000	Travel-Employee	563	800	1,000
110-2290-661050-000-000-65-000-00-000	General Office Supplies	0	500	500
110-2290-661050-000-000-67-000-00-000	General Office Supplies	0	200	100
110-2290-661052-000-000-00-000-00-000	Other Materials & Supplies	0	500	100
	Total Instructional Staff Services	\$5,011,804	\$4,870,445	\$5,059,794



Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2016/2017

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	Revised Budget 2015/2016	Budget 2016/2017	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 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2310 - Board of Education Services				
110-2310-622500-000-000-00-000-00-000	Medicare Part A Expense	\$8	\$0	\$0
110-2310-627000-000-000-00-000-00-000	Group Insurance-Retiree	23,055	25,130	24,531
110-2310-628200-000-000-00-000-00-000	Annual Leave Severance Pay	575	0	0
110-2310-631635-000-000-21-000-00-000	Election Expense	19,098	0	0
110-2310-631901-000-000-21-000-00-000	Processing Fees/Retirees	600	600	600
110-2310-633215-000-000-21-000-00-000	General Legal & Recording Fees	52,523	46,000	46,000
110-2310-633310-000-000-21-000-00-000	Financial Audit Fees	41,132	50,000	50,000
110-2310-633901-000-000-21-000-00-000	Actuary Fees	150	10,300	10,300
110-2310-633903-000-000-21-000-00-000	Geologist Fee-Section 16 Lands	8,806	6,000	6,000
110-2310-633905-000-000-21-000-00-000	Consultant Services-S16 Lands	2,000	2,000	2,000
110-2310-633907-000-000-21-000-00-000	Appraisal Fees	10,335	3,600	0
110-2310-633911-000-000-21-000-00-000	Policy Review	3,400	3,600	3,600
110-2310-633926-000-000-21-000-00-000	Facilities Study Service	0	75,000	0
110-2310-634035-000-000-21-000-00-000	Planning/Map Fees-School	21,505	22,000	22,000
110-2310-634047-000-000-21-000-00-000	Contract Security Services	1,601	3,000	1,600
110-2310-634052-000-000-21-000-00-000	Bank Service Charges	68,979	68,000	68,000
110-2310-634058-000-000-21-000-00-000	Cash Management Fees	7,639	8,000	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	3,028	3,028
110-2310-653022-000-000-21-000-00-000	Cable TV Services	780	1,050	800
110-2310-653032-000-000-21-000-00-000	Cellular Telephone Expense	6,856	5,500	7,000
110-2310-654005-000-000-21-000-00-000	Official Journal Expense	14,299	14,000	14,000
110-2310-654035-000-000-21-000-00-000	Advertising Expense	0	1,500	1,500
110-2310-658201-000-000-21-000-00-000	Travel-Employee	24,122	15,000	15,000
110-2310-661045-000-000-21-000-00-000	Professional Development Supplies	248	300	300
110-2310-661050-000-000-21-000-00-000	General Office Supplies	527	4,000	500
110-2310-661052-000-000-21-000-00-000	Other Materials & Supplies	56,696	30,000	30,000
110-2310-681028-000-000-21-000-00-000	Dues and Fees	13,604	40,600	14,000
110-2310-631322-000-000-22-000-00-000	Pension Fund-Constitutional Tax	107,325	109,400	109,400
110-2310-631326-000-000-22-000-00-000	Pension Fund-Special Maint Tax	150,422	153,000	153,000
110-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fee	70,671	74,457	74,457
110-2310-631525-000-000-22-000-00-000	10% LA Commission Cost	0	170	0

Terrebonne Parish School Board
General Fund Budget
General Administration-Function 2300
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
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	80,869	82,986	82,986
110-2311-622000-000-000-00-000-00-000	FICA	3,187	4,836	4,836
110-2311-622500-000-000-00-000-00-000	Medicare Part A Expense	985	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	19,708	17,701	17,781
110-2312-611431-000-000-00-000-00-000	Executive Assistant	47,637	47,137	47,137
110-2312-621000-000-000-00-000-00-000	Group Insurance Expense	17,556	14,972	14,972
110-2312-622500-000-000-00-000-00-000	Medicare Part A Expense	254	257	258
110-2312-623101-000-000-00-000-00-000	Teachers Retirement	18,857	17,052	16,554
110-2312-626001-000-000-00-000-00-000	Workers Comp Insurance	266	259	260
2320 - Executive Administrative Services				
110-2320-627000-000-000-00-000-00-000	Group Insurance-Retiree	84,537	92,144	89,949
2321 - Office of Superintendent Services				
110-2321-611102-000-000-00-000-00-000	Superintendent	144,500	194,500	194,000
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	34,805	34,656	34,755
110-2321-621000-000-000-00-000-00-000	Group Insurance Expense	14,954	14,972	14,972
110-2321-622500-000-000-00-000-00-000	Medicare Part A Expense	2,619	3,344	3,338
110-2321-623101-000-000-00-000-00-000	Teachers Retirement	50,613	60,651	58,716
110-2321-626001-000-000-00-000-00-000	Workers Comp Insurance	720	923	921
110-2321-644230-000-000-00-000-00-000	Copy Equipment Rental	606	500	500
110-2321-653032-000-000-00-000-00-000	Cellular Telephone Expense	284	530	530
110-2321-658201-000-000-00-000-00-000	Travel-Employee	3,580	3,000	3,000
110-2321-661050-000-000-00-000-00-000	General Office Supplies	2,797	2,000	2,000
110-2321-661054-000-000-00-000-00-000	Subscription Expense	163	200	200
110-2321-681028-000-000-00-000-00-000	Dues and Fees	885	1,700	1,700
2322- Community Relations Services				
110-2322-661052-000-000-00-600-00-000	Other Materials & Supplies	9,325	2,500	2,500

Terrebonne Parish School Board
 General Fund Budget
 General Administration-Function 2300
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2324 - Office of Assistant Superintendent Services				
110-2324-611103-000-000-00-000-00-000	Assistant Superintendent	97,907	68,323	90,698
110-2324-611199-000-000-00-000-00-000	PIP-Professional Improvement Prog	1,297	216	0
110-2324-611417-000-000-00-000-00-000	Asst Superintendent Secretary	26,116	25,962	26,064
110-2324-621000-000-000-00-000-00-000	Group Insurance Expense	21,793	28,089	18,392
110-2324-622500-000-000-00-000-00-000	Medicare Part A Expense	343	1,367	1,693
110-2324-623101-000-000-00-000-00-000	Teachers Retirement	35,090	25,138	30,115
110-2324-626001-000-000-00-000-00-000	Workers Comp Insurance	498	382	472
110-2324-628200-000-000-00-000-00-000	Annual Leave Severance Pay	0	17,673	0
110-2324-644230-000-000-00-000-00-000	Copy Equipment Rental	648	1,200	650
110-2324-653032-000-000-00-000-00-000	Cellular Telephone Expense	306	530	530
110-2324-658201-000-000-00-000-00-000	Travel-Employee	2,855	3,500	3,000
110-2324-661050-000-000-00-000-00-000	General Office Supplies	702	4,000	1,000
110-2324-661054-000-000-00-000-00-000	Subscription Expense	89	100	0
Total General Administration		\$1,528,399	\$1,641,712	\$1,523,272

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2016/2017

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	Revised Budget 2015/2016	Budget 2016/2017	Increase (Decrease)
Principal	36	36	0
Assistant Principal	34	34	0
School Secretary/Clerical	44	44	0
Part Time Clerical	6	6	0
COE Office Workers (High Schools)	2	2	0
Total Positions	122	122	0

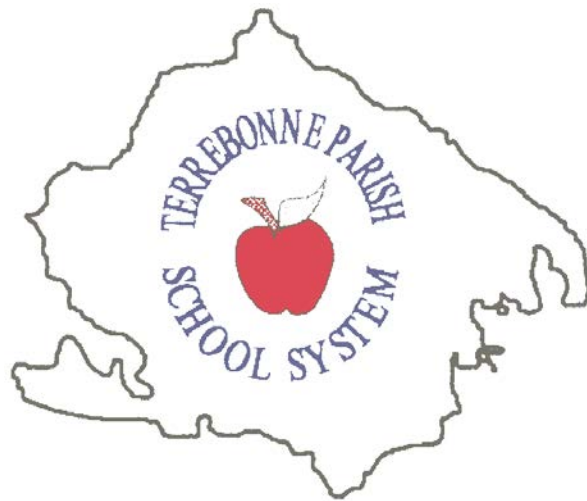
Other Codes:
 740 – LEAP Summer School

Terrebonne Parish School Board
General Fund Budget
School Administration-Function 2400
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2400 - School Administration				
110-2400-612405-000-000-00-000-00-000	Substitute School Administration	\$34,374	\$15,000	\$7,500
110-2400-612433-000-000-00-000-00-000	Substitute Secretary/Clerical	13,724	10,000	10,000
110-2400-613008-000-000-00-000-00-000	Clerical - Extra Work	1,870	2,000	2,000
110-2400-622000-000-000-00-xxx-00-000	FICA	771	275	620
110-2400-622500-000-000-00-xxx-00-000	Medicare Part A Expense	724	537	283
110-2400-623101-000-000-00-xxx-00-000	Teachers Retirement	10,471	7,731	2,423
110-2400-626001-000-000-00-xxx-00-000	Workers Comp Insurance	200	148	78
110-2400-627000-000-000-00-xxx-00-000	Group Insurance-Retiree	901,238	947,613	945,580
110-2400-653005-000-000-00-000-00-000	Telephone Expense	280,087	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	54,213	65,000	65,000
110-2400-653022-000-000-00-000-00-000	Cable TV Services	51	50	50
110-2400-658201-000-000-00-000-00-000	Travel-Employee	3,987	4,000	4,000
110-2400-658201-012-000-00-000-00-000	Travel-Employee	0	400	0
110-2400-661050-012-000-00-000-00-000	General Office Supplies	600	700	700
110-2400-661510-000-000-00-000-00-000	Supplies-Technology Related	143	25	0
2410 - Office of Principal Services				
110-2410-611141-000-000-00-000-00-000	Principal	2,134,191	2,134,509	2,121,320
110-2410-611141-012-000-00-000-00-000	Principal	62,647	63,255	63,355
110-2410-611198-000-000-00-000-00-000	NBC-National Board Certified	15,000	15,000	15,000
110-2410-611405-000-000-00-000-00-000	School Clerical 12 Months	101,608	101,338	102,330
110-2410-611407-000-000-00-000-00-000	School Clerical Non-12 Months	603,924	588,846	591,825
110-2410-611407-012-000-00-000-00-000	School Clerical Non-12 Months	19,622	19,470	19,571
110-2410-611427-000-000-00-000-00-000	Part-Time Clerical	0	42,360	43,200
110-2410-611441-000-000-00-000-00-000	COE Clerk	11,946	16,327	19,592
110-2410-613009-000-000-00-740-00-000	Summer School Clerical	3,655	5,000	0
110-2410-613077-000-000-00-740-00-000	Summer Program Administration	12,253	20,000	0
110-2410-615101-000-000-00-000-00-000	Performance Pay	3,712	4,750	4,750
110-2410-615103-000-000-00-000-00-000	Target/Demand Teacher Stipend	0	22,500	45,000
110-2410-621000-xxx-000-xx-xxx-00-000	Group Insurance Expense	713,616	768,913	756,618
110-2400-622000-xxx-000-xx-xxx-00-000	FICA	871	2,713	2,678
110-2410-622500-xxx-000-xx-xxx-00-000	Medicare Part A Expense	39,363	44,134	43,866
110-2410-623101-xxx-000-xx-xxx-00-000	Teachers Retirement	791,356	781,089	754,511

Terrebonne Parish School Board
 General Fund Budget
 School Administration-Function 2400
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
110-2410-626001-xxx-000-xx-xxx-00-000	Workers Comp Insurance	11,745	12,157	12,085
110-2410-628100-000-000-00-000-00-000	Sick Leave Severance Pay	16,980	25,000	25,000
2420 - Office of Assistant Principal Services				
110-2420-611142-000-000-00-000-00-000	Assistant Principal	1,792,566	1,905,947	1,928,103
110-2420-611198-000-000-00-000-00-000	NBC-National Board Certified	5,000	5,000	5,000
110-2420-611199-000-000-00-000-00-000	PIP-Professional Improvement Prog	2,166	2,171	2,171
110-2420-611398-000-000-00-000-00-000	NBC-National Board Certified	2,917	10,000	10,000
110-2420-613079-000-000-00-000-00-000	School Admin-Extra Work	350	500	0
110-2420-615103-000-000-00-000-00-000	Target/Demand Teacher Stipend	0	22,500	45,000
110-2420-621000-000-000-00-000-00-000	Group Insurance Expense	319,426	341,242	341,208
110-2420-622500-000-000-00-000-00-000	Medicare Part A Expense	24,800	28,149	28,838
110-2420-623101-000-000-00-000-00-000	Teachers Retirement	488,034	510,515	507,657
110-2420-626001-000-000-00-000-00-000	Workers Comp Insurance	7,150	7,765	7,961
110-2420-628100-000-000-00-000-00-000	Sick Leave Severance Pay	7,905	14,000	14,000
	Total School Administration	\$8,495,256	\$8,674,029	\$8,654,273



Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2016/2017

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 2016/2017

Personnel Roster			
Position	Revised Budget 2015/2015	Budget 2016/2017	Increase (Decrease)
Chief Financial Officer	1	1	0
Administrative Assistant 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
Part Time Clerical	1	1	0
Warehouse Manager	1	1	0
Commodity Clerk	2	2	0
Driver/General Laborer	2	2	0
Copy & Mail Room Clerk	1	1	0
Risk Manager	1	1	0
Secretary/Clerk	1	1	0
Total Positions	24	24	0

Terrebonne Parish School Board
General Fund Budget
Business Services-Function 2500
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2510 - Fiscal Services				
110-2510-612205-000-000-00-000-00-000	Part-Time Seasonal Clerical	\$1,028	\$0	\$0
110-2510-622000-000-000-00-000-00-000	FICA	64	0	0
110-2510-622500-000-000-00-000-00-000	Medicare Part A Expense	107	0	0
110-2510-626001-000-000-00-000-00-000	Workers Comp Insurance	4	0	0
110-2510-627000-000-000-00-000-00-000	Group Insurance-Retiree	48,497	49,290	49,295
110-2510-628100-000-000-00-000-00-000	Sick Leave Severance Pay	6,350	6,350	0
110-2510-644230-000-000-00-000-00-000	Copy Equipment Rental	393	1,200	1,000
110-2510-653032-000-000-00-000-00-000	Cellular Telephone Expense	568	600	550
110-2510-653038-000-000-00-000-00-000	Software Access License	0	750,000	750,000
110-2510-658201-000-000-00-000-00-000	Travel-Employee	8,871	5,500	5,500
110-2510-661050-000-000-00-000-00-000	General Office Supplies	8,397	8,000	8,000
110-2510-661510-000-000-00-000-00-000	Supplies-Technology Related	1,559	0	0
110-2510-681028-000-000-00-000-00-000	Dues and Fees	3,314	2,445	2,000
2511 - Supervising Fiscal Services				
110-2511-611105-000-000-00-000-00-000	Chief Financial Officer	85,718	86,582	86,178
110-2511-611133-000-000-00-000-00-000	Chief Accountant	60,884	60,759	60,759
110-2511-611401-000-000-00-000-00-000	Clerical/Secretarial	23,384	24,747	25,055
110-2511-621000-000-000-00-000-00-000	Group Insurance Expense	34,623	34,650	34,650
110-2511-622500-000-000-00-000-00-000	Medicare Part A Expense	1,442	1,614	1,613
110-2511-623101-000-000-00-000-00-000	Teachers Retirement	47,866	45,260	43,858
110-2511-626001-000-000-00-000-00-000	Workers Comp Insurance	675	688	688
2514 - Payroll Services				
110-2514-611411-000-000-00-000-00-000	Payroll Clerk	22,342	22,194	22,494
110-2514-611803-000-000-00-000-00-000	Payroll Manager	47,637	47,137	47,137
110-2514-611805-000-000-00-000-00-000	Accountant	83,987	47,554	47,653
110-2514-621000-000-000-00-000-00-000	Group Insurance Expense	40,953	32,717	32,717
110-2514-622500-000-000-00-000-00-000	Medicare Part A Expense	1,421	1,011	1,017
110-2514-623101-000-000-00-000-00-000	Teachers Retirement	29,684	18,234	17,756
110-2514-623905-000-000-00-000-00-000	LA State Employee Rmt-LASERS	17,743	7,371	0
110-2514-626001-000-000-00-000-00-000	Workers Comp Insurance	609	468	469

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2515 - Financial Accounting Services				
110-2515-611413-000-000-00-000-00-000	Accounting Clerk	46,192	47,990	48,190
110-2515-611805-000-000-00-000-00-000	Accountant	178,729	216,544	217,974
110-2515-621000-000-000-00-000-00-000	Group Insurance Expense	65,204	78,720	78,720
110-2515-622500-000-000-00-000-00-000	Medicare Part A Expense	2,994	3,836	3,859
110-2515-623101-000-000-00-000-00-000	Teachers Retirement	51,137	69,572	67,872
110-2515-626001-000-000-00-000-00-000	Workers Comp Insurance	890	1,058	1,065
2516 - Internal Auditing Services				
110-2516-611801-000-000-00-000-00-000	Internal Auditor	4,937	0	0
110-2516-621000-000-000-00-000-00-000	Group Insurance Expense	908	0	0
110-2516-622500-000-000-00-000-00-000	Medicare Part A Expense	71	0	0
110-2516-623101-000-000-00-000-00-000	Teachers Retirement	1,382	0	0
110-2516-626001-000-000-00-000-00-000	Workers Comp Insurance	20	0	0
2520 - Purchasing Services				
110-2520-611124-000-000-00-000-00-000	Purchasing Agent	60,359	59,963	60,061
110-2520-611413-000-000-00-000-00-000	Accounting Clerk	9,232	0	0
110-2520-611427-000-000-00-000-00-000	Part-Time Clerical	0	9,496	9,600
110-2520-611819-000-000-00-000-00-000	Buyer	37,706	42,390	42,486
110-2520-621000-000-000-00-000-00-000	Group Insurance Expense	18,170	19,651	14,972
110-2520-622000-000-000-00-000-00-000	FICA	0	231	595
110-2520-622500-000-000-00-000-00-000	Medicare Part A Expense	1,577	1,550	1,626
110-2520-623101-000-000-00-000-00-000	Teachers Retirement	30,213	28,437	26,149
110-2520-626001-000-000-00-000-00-000	Workers Comp Insurance	425	428	727
110-2520-627000-000-000-00-000-00-000	Group Insurance -Retiree	22,683	21,565	22,965
110-2520-628100-000-000-00-000-00-000	Sick Leave Severance Pay	2,553	3,000	3,000
110-2520-628200-000-000-00-000-00-000	Annual Leave Severance Pay	1,498	0	0
110-2520-644230-000-000-00-000-00-000	Copy Equipment Rental	934	1,000	1,000
110-2520-653032-000-000-00-000-00-000	Cellular Telephone Expense	193	0	0
110-2520-655001-000-000-00-000-00-000	Forms Printing	2,177	1,800	1,800
110-2520-658201-000-000-00-000-00-000	Travel-Employee	778	1,500	1,500
110-2520-661050-000-000-00-000-00-000	General Office Supplies	2,911	1,500	1,500
110-2520-661510-000-000-00-000-00-000	Supplies-Technology Related	1,172	100	1,000

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2530 - Warehousing/Distributing Services				
110-2530-611151-000-000-00-000-00-000	Warehouse Manager	39,766	41,939	39,331
110-2530-611607-000-000-00-000-00-000	Warehouseman/Commodity Clerk	40,354	40,344	40,730
110-2530-611631-000-000-00-000-00-000	Driver/General Laborer	38,210	38,136	38,293
110-2530-613016-000-000-00-000-00-000	Extra Work-Warehouse	24,890	25,000	25,000
110-2530-621000-000-000-00-000-00-000	Group Insurance Expense	48,995	56,004	51,555
110-2530-622500-000-000-00-000-00-000	Medicare Part A Expense	1,943	2,110	2,079
110-2530-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	46,502	43,917	39,136
110-2530-626001-000-000-00-000-00-000	Workers Comp Insurance	5,075	4,805	4,734
110-2530-627000-000-000-00-000-00-000	Group Insurance - Retiree	7,561	7,188	7,655
110-2530-628200-000-000-00-000-00-000	Annual Leave Severance Pay	0	12,555	0
110-2530-633561-000-000-00-000-00-000	Drug Testing-Other	185	150	150
110-2530-643018-000-000-00-000-00-000	Equipment Repair Service	0	1,500	1,500
110-2530-643045-000-000-00-000-00-000	Maintenance Agreement	110	3,300	3,000
110-2530-643060-000-000-00-000-00-000	Vehicle Repair Service	3,239	4,000	3,000
110-2530-653032-000-000-00-000-00-000	Cellular Telephone Expense	568	1,000	1,000
110-2530-653033-000-000-00-000-00-000	Data Plan	0	718	700
110-2530-658201-000-000-00-000-00-000	Travel-Employee	0	50	0
110-2530-659001-000-000-00-000-00-000	Non Employee Contract Services	17,194	20,000	25,000
110-2530-661052-000-000-00-000-00-000	Other Materials & Supplies	6,468	5,000	5,000
110-2530-661060-000-000-00-000-00-000	Equipment Repair Parts	0	100	50
110-2530-661068-000-000-00-000-00-000	Security Supplies	134	20,000	100
110-2530-661074-000-000-00-000-00-000	Vehicle Maintenance/Repair Parts	17	500	100
110-2530-661510-000-000-00-000-00-000	Supplies-Technology Related	0	100	0
110-2530-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	5,779	4,000	4,000
2540 - Printing, Publishing, & Duplicating Services				
110-2540-611401-000-000-00-000-00-000	Clerical/Secretarial	18,797	18,739	18,931
110-2540-621000-000-000-00-000-00-000	Group Insurance Expense	10,897	10,906	10,906
110-2540-622500-000-000-00-000-00-000	Medicare Part A Expense	222	272	274
110-2540-623101-000-000-00-000-00-000	Teachers Retirement	5,263	4,928	4,827
110-2540-626001-000-000-00-000-00-000	Workers Comp Insurance	74	75	76
110-2540-644230-000-000-00-000-00-000	Copy Equipment Rental	18,695	32,000	32,000
110-2540-644234-000-000-00-000-00-000	Equipment Rental	7,188	7,500	7,500
110-2540-661050-000-000-00-000-00-000	General Office Supplies	10,168	15,000	15,000

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2590 - Other Business Services				
110-2590-611125-000-000-00-000-00-000	Risk Manager	80,648	80,245	79,848
110-2590-611401-000-000-00-000-00-000	Clerical/Secretarial	23,042	22,890	22,989
110-2590-621000-000-000-00-000-00-000	Group Insurance Expense	20,307	20,325	20,325
110-2590-622500-000-000-00-000-00-000	Medicare Part A Expense	1,441	1,495	1,491
110-2590-623101-000-000-00-000-00-000	Teachers Retirement	29,033	27,125	26,224
110-2590-626001-000-000-00-000-00-000	Workers Comp Insurance	412	413	411
110-2590-653032-000-000-00-000-00-000	Cellular Telephone Expense	284	530	530
110-2590-658201-000-000-00-000-00-000	Travel-Employee	991	600	600
110-2590-661050-000-000-00-000-00-000	General Office Supplies	639	600	600
110-2590-664425-000-000-00-000-00-000	Periodicals & Magazines	0	50	50
110-2590-681028-000-000-00-000-00-000	Due and Fees	1,225	1,200	1,800
Total Business Services		\$1,639,475	\$2,442,011	\$2,381,545

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2016/2017

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 2016/2017

Personnel Roster			
Position	Revised Budget 2015/2016	Budget 2016/2017	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 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2610 - Supervision-Operations & Maintenance of Plant Services				
110-2610-611131-000-000-00-000-00-000	Plant Operations Manager	\$59,764	\$59,358	\$59,457
110-2610-611401-000-000-00-000-00-000	Clerical/Secretarial	22,638	22,489	22,790
110-2610-621000-000-000-00-000-00-000	Group Insurance Expense	21,793	23,745	23,745
110-2610-622500-000-000-00-000-00-000	Medicare Part A Expense	1,105	1,187	1,193
110-2610-623101-000-000-00-000-00-000	Teachers Retirement	6,339	21,526	20,973
110-2610-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	19,722	0	0
110-2610-626001-000-000-00-000-00-000	Workers Comp Insurance	327	327	329
110-2610-644230-000-000-00-000-00-000	Copy Equipment Rental	502	1,000	1,000
110-2610-655001-000-000-00-000-00-000	Forms Printing	3,678	2,000	2,000
110-2610-661050-000-000-00-000-00-000	General Office Supplies	2,913	2,000	2,000
110-2610-661510-000-000-00-000-00-000	Supplies-Technology Related	0	200	0
2620 - Operation & Maintenance of Buildings				
110-2620-611611-000-000-00-000-00-000	General Maintenance Helper	154,026	172,493	175,454
110-2620-611621-000-000-00-000-00-000	Non 12 Month Custodian	109,416	102,904	89,289
110-2620-611623-000-000-00-000-00-000	Building Manager & Custodian	1,680,687	1,758,017	1,793,805
110-2620-611623-012-000-00-000-00-000	Building Manager & Custodian	19,553	19,505	19,604
110-2620-611701-000-000-00-000-00-000	General Maintenance Leaderman	41,202	41,057	41,157
110-2620-611705-000-000-00-000-00-000	Carpenter	182,026	200,458	203,316
110-2620-611707-000-000-00-000-00-000	Rofer	59,599	59,297	59,608
110-2620-611709-000-000-00-000-00-000	Mason	26,369	28,021	28,231
110-2620-611711-000-000-00-000-00-000	Plumber	28,962	52,727	66,590
110-2620-611713-000-000-00-000-00-000	HVAC Technician	137,581	145,688	182,645
110-2620-611717-000-000-00-000-00-000	Electrician	51,736	53,346	65,035
110-2620-612441-000-000-00-000-00-000	Substitute Custodian	38,872	40,000	40,000
110-2620-612901-000-000-00-000-00-000	Forecast Adjustment	0	(72,250)	(73,950)
110-2620-613013-000-000-00-000-00-000	Extra Work-Maintenance	32,059	40,000	40,000
110-2620-613014-000-000-00-000-00-000	Extra Work-Skilled Maintenance	0	9,500	1,500
110-2620-613015-000-000-00-000-00-000	Summer Custodian	0	3,000	3,000
110-2620-615101-000-000-00-000-00-000	Performance Pay Stipend	6,424	8,822	8,825
110-2620-621000-xxx-000-xx-000-00-000	Group Insurance Expense	1,095,446	1,128,628	1,160,010
110-2620-622000-000-000-00-000-00-000	FICA	2,917	2,480	2,666
110-2620-622500-000-000-xx-000-00-000	Medicare Part A Expense	35,522	39,088	39,193
110-2620-623101-000-000-00-000-00-000	Teachers Retirement	4,633	757	0
110-2620-623300-xxx-000-xx-000-00-000	LA School Employees Rtmt-LSERS	777,077	792,909	732,617
110-2620-625000-000-000-00-000-00-000	Unemployment Compensation	0	1,000	1,000

Terrebonne Parish School Board
General Fund Budget
Operations Maintenance of Plant Services-Function 2600
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
110-2620-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	82,473	90,077	90,265
110-2620-628100-000-000-00-000-00-000	Sick Leave Severance Pay	10,309	20,000	20,000
110-2620-628200-000-000-00-000-00-000	Annual Leave Severance Pay	33,730	35,620	0
110-2620-633500-000-000-00-000-00-000	Medical Services	0	50	50
110-2620-633561-000-000-00-000-00-000	Drug Testing-Other	50	50	50
110-2620-634059-000-000-00-000-00-000	Other Purchased Technical Service	1,770	2,000	2,000
110-2620-641110-000-000-00-000-00-000	Water	192,954	185,000	185,000
110-2620-641115-000-000-00-000-00-000	Sewerage	94,794	92,000	92,000
110-2620-642125-000-000-00-000-00-000	Garbage Disposal Service	139,854	128,000	140,000
110-2620-643005-000-000-00-000-00-000	Environmental Remediation	344,775	350,000	350,000
110-2620-643010-000-000-00-000-00-000	Building Repair Service	252,519	300,000	300,000
110-2620-643010-034-937-00-000-00-000	Building Repair Service	0	1,000	1,000
110-2620-643010-036-937-00-000-00-000	Building Repair Service	0	1,000	1,000
110-2620-643015-000-000-00-000-00-000	Roof Repair Service	29,670	10,000	20,000
110-2620-643018-000-000-00-000-00-000	Equipment Repair Service	198,001	150,000	150,000
110-2620-643025-000-000-00-000-00-000	Pest Control Service	79,781	62,000	62,000
110-2620-643028-000-000-00-000-00-000	Sewer Effluent Testing	96,018	100,000	100,000
110-2620-643030-000-000-00-000-00-000	Master Meter Gas Contract	7,415	21,000	10,000
110-2620-643045-000-000-00-000-00-000	Maintenance Agreement	6,788	25,000	25,000
110-2620-644234-000-000-00-000-00-000	Equipment Rental	26,226	55,000	55,000
110-2620-653001-000-000-00-000-00-000	Postage Expense	37,076	42,000	38,000
110-2620-653005-000-000-00-000-00-000	Telephone Expense	17,977	11,200	17,000
110-2620-653032-000-000-00-000-00-000	Cellular Telephone Expense	22	150	150
110-2620-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	5,049	7,000	6,000
110-2620-658201-000-000-00-000-00-000	Travel-Employee	126	100	100
110-2620-661052-000-000-00-000-00-000	Other Materials & Supplies	0	8,000	500
110-2620-661060-000-000-00-000-00-000	Equipment Repair Parts	35,162	35,000	35,000
110-2620-661062-000-000-00-000-00-000	Custodial Supplies	325,894	325,000	325,000
110-2620-661063-000-000-00-000-00-000	Maintenance Supplies	12,603	10,000	10,000
110-2620-661065-000-000-00-000-00-000	Building Repair Materials	360,793	345,000	345,000
110-2620-661067-000-000-00-000-00-000	Roofing Supplies	25,895	25,000	25,000
110-2620-662110-000-000-00-000-00-000	Natural Gas	234,922	165,000	234,000
110-2620-662215-000-000-00-000-00-000	Electricity	2,629,301	2,500,000	2,500,000
110-2620-673222-000-000-00-000-00-000	Vehicles	0	64,722	0
110-2620-673910-000-000-00-000-00-000	Other Equipment-Buildings	5,812	0	0

Terrebonne Parish School Board
 General Fund Budget
 Operations Maintenance of Plant Services-Function 2600
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
110-2620-681028-000-000-00-000-00-000	Dues and Fees	1,932	7,500	7,500
110-2620-681034-000-000-00-000-00-000	Employee Licenses	140	500	200
2630 - Care and Upkeep of Grounds				
110-2630-611719-000-000-00-000-00-000	Grounds Care Personnel	17,410	25,413	25,512
110-2630-621000-000-000-00-000-00-000	Group Insurance Expense	4,362	12,839	12,839
110-2630-622500-000-000-00-000-00-000	Medicare Part A Expense	252	368	370
110-2630-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	5,745	7,675	6,965
110-2630-626001-000-000-00-000-00-000	Workers Comp Insurance	504	839	842
110-2630-642435-xxx-000-00-000-00-000	Grounds Care Service	329,177	389,320	389,320
110-2630-642445-000-000-00-000-00-000	Contract Service-Grounds	282,518	330,000	330,000
110-2630-643018-000-000-00-000-00-000	Equipment Repair Service	3,781	5,000	4,000
110-2630-644126-000-000-00-000-00-000	Land Rental	50	50	50
110-2630-644234-000-000-00-000-00-000	Equipment Rental	0	1,000	500
110-2630-661060-000-000-00-000-00-000	Equipment Repair Parts	575	100	100
110-2630-661066-xxx-000-00-000-00-000	Grounds Care Supplies	124,313	150,000	150,000
2640 - Care and Upkeep of Equipment				
110-2640-643018-000-000-00-000-00-000	Equipment Repair Service	46,265	60,000	60,000
110-2640-643022-000-000-00-000-00-000	Generator Maintenance	0	5,000	2,000
110-2640-644234-000-000-00-000-00-000	Equipment Rental	0	200	50
110-2640-661060-000-000-00-000-00-000	Equipment Repair Parts	232,300	275,000	275,000
110-2640-661064-000-000-00-000-00-000	HVAC Supplies	117,701	95,000	95,000
2650 - Vehicle Operations & Maintenance Services				
110-2650-643060-000-000-00-000-00-000	Vehicle Repair Service	16,148	10,000	10,000
110-2650-661068-000-000-00-000-00-000	Security Supplies	1,379	0	0
110-2650-653033-000-000-00-000-00-000	Data Plan	0	6,703	6,700
110-2650-661074-000-000-00-000-00-000	Vehicle Maintenance/Repair Parts	3,072	3,000	3,000
110-2650-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	40,058	40,000	40,000
2660 - Safety & Security				
110-2660-634025-000-000-00-000-00-000	School Resource Officers	214,273	205,000	205,000
110-2660-643038-012-000-00-000-00-000	Alarm System Maintenance	247	390	247
110-2660-661068-000-000-00-000-00-000	Security Supplies	3,126	400	200

Terrebonne Parish School Board
 General Fund Budget
 Operations Maintenance of Plant Services-Function 2600
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2690 - Other Operations & Maintenance of Plant Services				
110-2690-627000-000-000-00-000-00-000	Group Insurance-Retiree	729,245	714,758	708,685
110-2690-634062-000-000-00-000-00-000	Moving Services	37,044	0	0
Total Operations/Maint-Plants		\$12,122,262	\$12,273,303	\$12,286,277

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2016/2017

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	Revised Budget 2015/2016	Budget 2016/2017	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 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2710 - Supervision of Student Transportation Services				
110-2710-611121-000-000-00-000-00-000	Supervisor-Transportation	\$75,407	\$74,908	\$74,503
110-2710-611401-000-000-00-000-00-000	Clerical/Secretarial	20,351	20,401	20,702
110-2710-611704-000-000-00-000-00-000	Dispatcher Fleet Operations	29,955	29,803	30,551
110-2710-611721-000-000-00-000-00-000	Coordinator Fleet Operations	43,154	43,004	43,102
110-2710-621000-000-000-00-000-00-000	Group Insurance Expense	44,033	44,069	44,069
110-2710-622500-000-000-00-000-00-000	Medicare Part A Expense	2,214	2,437	2,448
110-2710-623101-000-000-00-000-00-000	Teachers Retirement	2,503	19,148	18,782
110-2710-623300-000-000-00-000-00-000	La School Employees Rtmt-LSERS	41,485	28,783	25,991
110-2710-626001-000-000-00-000-00-000	Workers Comp Insurance	3,945	1,920	1,925
110-2710-627000-000-000-00-000-00-000	Group Insurance-Retiree	33,717	34,049	34,191
110-2710-633561-000-000-00-000-00-000	Drug Testing-Other	0	500	100
110-2710-643060-000-000-00-000-00-000	Vehicle Repair Service	438	3,000	1,000
110-2710-644230-000-000-00-000-00-000	Copy Equipment Rental	1,959	2,000	2,000
110-2710-653032-000-000-00-000-00-000	Cellular Telephone Expense	852	1,200	1,200
110-2710-653033-000-000-00-000-00-000	Data Plan	0	1,197	1,197
110-2710-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	3,947	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	564	600	600
110-2710-661050-000-000-00-000-00-000	General Office Supplies	4,317	5,000	5,000
110-2710-661068-000-000-00-000-00-000	Security Supplies	230	900	900
2720 - Regular Transportation				
110-2720-622500-000-000-00-000-00-000	Medicare Part A Expense	16	0	0
110-2720-625000-000-000-00-000-00-000	Unemployment Compensation	2,061	3,500	3,500
110-2720-627000-000-000-00-000-00-000	Group Insurance-Retiree	620,395	626,511	629,119
110-2720-628100-000-000-00-000-00-000	Sick Leave Severance Pay	1,110	10,000	10,000
110-2720-633552-000-000-00-000-00-000	Medical Exams	49,370	50,000	50,000
110-2720-633567-000-000-00-000-00-000	Drug Testing-Bus Drivers	8,195	7,000	7,000
110-2720-634007-000-000-00-000-00-000	3rd Party Safety Training	0	500	500
110-2720-634008-000-000-00-000-00-000	3rd Party CDL Training	2,478	2,500	2,500
110-2720-643018-000-000-00-000-00-000	Equipment Repair Service	4,497	3,000	4,000
110-2720-643025-000-000-00-000-00-000	Pest Control Service	1,865	1,500	1,500
110-2720-643045-000-505-00-000-00-000	Maintenance Agreement	160,383	165,000	165,000
110-2720-643062-000-000-00-000-00-000	Bus Repair Service	0	1,000	1,000

Terrebonne Parish School Board
 General Fund Budget
 Student Transportation-Function 2700
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
110-2720-644228-000-xxx-00-000-00-000	Bus Rental	1,202,390	1,387,444	1,942,577
110-2720-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	37,565	17,000	30,000
110-2720-658201-000-000-00-000-00-000	Travel-Employee	303	500	500
110-2720-661060-000-000-00-000-00-000	Equipment Repair Parts	0	250	50
110-2720-661062-000-000-00-000-00-000	Custodial Supplies	0	500	50
110-2720-661068-000-000-00-000-00-000	Security Supplies	10,745	10,000	10,000
110-2720-661075-000-000-00-000-00-000	Bus Maintenance/Repair Parts	56,271	65,000	60,000
110-2720-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	785,191	785,000	785,000
110-2720-662680-000-000-00-000-00-000	Local Reimb Vehicle Operating Exp	(103,576)	(75,000)	(75,000)
110-2720-662681-000-000-00-000-00-000	St/Fed Reimb Vehicle Operating Exp	(435,689)	(500,000)	(500,000)
110-2720-662682-xxx-000-00-000-00-000	Extra Cur Transp Mileage Rate	0	78,600	78,600
110-2720-681041-000-000-00-000-00-000	State & Federal Fees	0	725	725
2721 - Vehicle Operation - Regular Transportation				
110-2721-611633-000-000-00-000-00-000	Transportation Driver	506,180	515,480	519,438
110-2721-611635-000-000-00-000-00-000	Regular Education Bus Driver	1,606,467	1,691,157	1,748,121
110-2721-612445-000-000-00-000-00-000	Substitute Regular Driver	166,806	175,000	265,000
110-2721-612901-000-000-00-000-00-000	Forecast Adjustment	0	(55,250)	(56,550)
110-2721-613019-000-000-00-000-00-000	Extra Work-Drivers	85,571	90,000	5,000
110-2721-613021-000-000-00-740-00-000	Summer School Driver	980	2,500	0
110-2721-621000-000-000-00-000-00-000	Group Insurance Expense	1,147,379	1,192,763	1,215,767
110-2721-622000-000-000-00-xxx-00-000	FICA	4,994	11,470	16,475
110-2721-622500-000-000-00-xxx-00-000	Medicare Part A Expense	31,995	36,021	35,987
110-2721-623101-000-000-00-000-00-000	Teachers Retirement	103	0	0
110-2721-623300-000-000-00-xxx-00-000	LA School Employees Rtmt-LSERS	742,470	690,339	604,970
110-2721-626001-000-000-00-xxx-00-000	Workers Comp Insurance	112,355	121,970	121,854
2730 - Special Needs Transportation				
110-2730-622500-000-000-00-000-00-000	Medicare Part A Expense	59	0	0
110-2730-627000-000-000-00-000-00-000	Group Insurance-Retiree	249,506	251,966	253,015
110-2730-628100-000-000-00-000-00-000	Sick Leave Severance Pay	4,134	10,000	0
110-2730-633552-000-000-00-000-00-000	Medical Exams	905	1,600	1,600
110-2730-633567-000-000-00-000-00-000	Drug Testing-Bus Drivers	1,040	2,000	2,000
110-2730-643025-000-000-00-000-00-000	Pest Control Service	97	100	100
110-2730-643045-000-505-00-000-00-000	Maintenance Agreement	33,111	32,731	32,731

Terrebonne Parish School Board
General Fund Budget
Student Transportation-Function 2700
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
110-2730-643062-000-000-00-000-00-000	Bus Repair Service	5,566	10,000	10,000
110-2730-644228-000-505-00-000-00-000	Bus Rental	116,077	123,012	206,362
110-2730-651353-000-000-00-000-00-000	Payments In Lieu of Transportation	0	10,000	1,000
110-2730-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	4,810	4,000	4,000
110-2730-661068-000-000-00-000-00-000	Security Supplies	0	3,000	3,000
110-2730-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	87,852	90,000	90,000
2731 - Vehicle Operation - Special Needs Transportation				
110-2731-611637-000-000-00-000-00-000	Special Education Bus Driver	239,448	243,103	244,542
110-2731-612449-000-000-00-000-00-000	Substitute Special Education Driver	46,985	47,000	47,000
110-2731-613019-000-000-00-000-00-000	Extra Work-Drivers	1,447	1,500	1,500
110-2731-613021-000-000-00-740-00-000	Summer School Driver	2,153	2,030	0
110-2731-621000-000-000-00-xxx-00-000	Group Insurance Expense	139,718	148,375	149,513
110-2731-622000-000-000-00-xxx-00-000	FICA	481	2,790	2,914
110-2731-622500-000-000-00-xxx-00-000	Medicare Part A Expense	3,291	4,104	4,250
110-2731-623101-000-000-00-xxx-00-000	Teachers Retirement	0	2,260	0
110-2731-623300-000-000-00-xxx-00-000	LA School Employees Rtmt-LSERS	69,575	71,888	67,170
110-2731-626001-000-000-00-xxx-00-000	Workers Comp Insurance	13,958	14,320	14,389
2732 - Monitoring Services - Special Needs Transportation				
110-2732-613026-000-000-00-000-00-000	Extra Work-Spec Ed Bus Attendant	3,014	3,000	3,000
110-2732-622000-000-000-00-000-00-000	FICA	38	50	0
110-2732-622500-000-000-00-000-00-000	Medicare Part A Expense	41	44	44
110-2732-623101-000-000-00-000-00-000	Teachers Retirement	166	0	0
110-2732-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	561	906	819
110-2732-626001-000-000-00-000-00-000	Workers Comp Insurance	93	99	99
	Total Student Transportation Service	\$8,142,064	\$8,509,777	\$9,134,992

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2016/2017

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 2015/2016	Budget 2016/2017	Increase (Decrease)
Supervisor of Personnel	1	1	0
Secretary/Clerk	5	5	0
Retirement Specialist	1	1	0
Public Information Officer	1	1	0
Data Processing Manager	1	1	0
Data Processing Programmer	2	2	0
Network System Administrator	1	1	0
Network System Engineer	1	1	0
Technical Support Specialist	3	3	0
Technical Support Assistant	1	1	0
Total Positions	17	17	0

Terrebonne Parish School Board
 General Fund Budget
 Central Services -Function 2800
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2820 - Information Services				
110-2820-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$7,344	\$7,347	\$7,350
110-2820-633915-000-000-00-000-00-000	Public Information Services	126,915	35,000	35,000
110-2820-661052-000-000-00-000-00-000	Other Materials & Supplies	85	0	0
110-2820-661056-000-000-00-000-00-000	Parent Publications	101	1,000	500
110-2820-661058-000-000-00-000-00-000	Awards & Memorabilia	4,140	5,000	5,000
110-2820-661510-000-000-00-000-00-000	Supplies-Technology Related	360	0	0
2821 - Supervision - Information Services				
110-2821-611823-000-000-00-000-00-000	Public Information Officer	0	40,219	49,308
110-2821-621000-000-000-00-000-00-000	Group Insurance Expense	0	6,832	7,486
110-2821-622500-000-000-00-000-00-000	Medicare Part A Expense	0	583	715
110-2821-623101-000-000-00-000-00-000	Teachers Retirement	0	10,578	12,574
110-2821-626001-000-000-00-000-00-000	Workers Comp Insurance	0	161	197
110-2821-653032-000-000-00-000-00-000	Cellular Telephone Expense	0	530	530
110-2821-654035-000-000-00-000-00-000	Advertising Expense	0	40,000	10,000
110-2821-658201-000-000-00-000-00-000	Travel-Employee	0	500	500
110-2821-661050-000-000-00-000-00-000	General Office Supplies	0	900	200
2830 - Personnel/Human Resource Services				
110-2830-613008-000-000-00-000-00-000	Clerical - Extra Work	2,284	1,500	1,500
110-2830-622500-000-000-00-000-00-000	Medicare Part A Expense	30	0	22
110-2830-623101-000-000-00-000-00-000	Teachers Retirement	639	0	383
110-2830-626001-000-000-00-000-00-000	Workers Comp Insurance	9	0	6
110-2830-627000-000-000-00-000-00-000	Group Insurance-Retiree	93,107	93,270	93,275
110-2830-633552-000-000-00-000-00-000	Medical Exams	17,214	15,000	15,000
110-2830-634022-000-000-00-000-00-000	Criminal History Checks	25,804	20,000	20,000
110-2830-643045-000-000-00-000-00-000	Maintenance Agreement	4,949	5,200	5,200
110-2830-644230-000-000-00-000-00-000	Copy Equipment Rental	3,206	2,400	2,400
110-2830-653032-000-000-00-000-00-000	Cellular Telephone Expense	284	530	530
110-2830-654035-000-000-00-000-00-000	Advertising Expense	6,101	8,000	8,000
110-2830-658201-000-000-00-000-00-000	Travel-Employee	5,109	4,500	4,500
110-2830-661050-000-000-00-000-00-000	General Office Supplies	2,848	2,500	2,500
110-2830-661052-000-000-00-000-00-000	Other Materials & Supplies	2,093	2,000	2,000
110-2830-681038-000-000-00-000-00-000	Certification Fee	0	1,000	0

Terrebonne Parish School Board
 General Fund Budget
 Central Services -Function 2800
 Fiscal Year 2016/2017

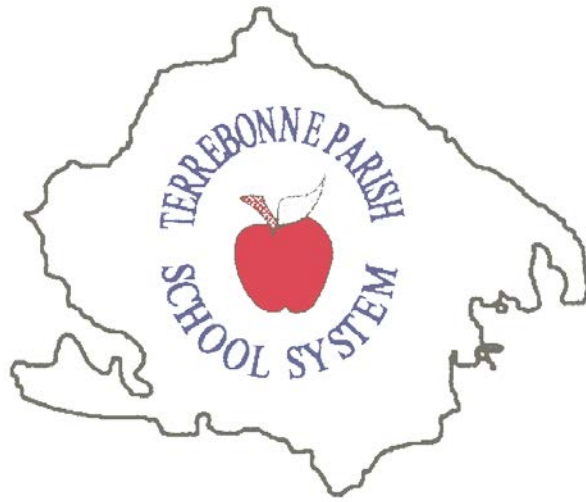
Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2831 - Personnel/Human Resource Director				
110-2831-611117-000-000-00-000-00-000	Supervisor-Personnel	88,828	88,429	88,025
110-2831-621000-000-000-00-000-00-000	Group Insurance Expense	10,897	10,906	10,906
110-2831-622500-000-000-00-000-00-000	Medicare Part A Expense	0	1,275	1,276
110-2831-623101-000-000-00-000-00-000	Teachers Retirement	24,872	23,257	22,446
110-2831-626001-000-000-00-000-00-000	Workers Comp Insurance	353	354	352
2832 - Recruitment and Placement				
110-2832-654035-000-000-00-000-00-000	Advertising Expense	4,500	10,000	40,000
2833 - Personnel/Human Resource Information				
110-2833-611401-000-000-00-000-00-000	Clerical/Secretarial	108,677	109,798	110,589
110-2833-611832-000-000-00-000-00-000	Retirement Specialist	44,793	44,392	45,235
110-2833-621000-000-000-00-000-00-000	Group Insurance Expense	60,920	60,974	60,974
110-2833-622500-000-000-00-000-00-000	Medicare Part A Expense	1,986	2,236	2,259
110-2833-623101-000-000-00-000-00-000	Teachers Retirement	42,971	40,552	39,735
110-2833-626001-000-000-00-000-00-000	Workers Comp Insurance	607	617	623
2834 - Non-Instructional Personnel/Human Resource Training				
110-2834-612431-000-000-00-000-00-000	Substitute Paraprofessional	148	750	750
110-2834-612433-000-000-00-000-00-000	Substitute Secretary/Clerical	21	0	0
110-2834-615051-000-000-00-000-00-000	Stipend-In-Service Presenter	754	500	500
110-2834-615052-000-000-00-000-00-000	Stipend-In-Service Participant	3,468	4,500	7,500
110-2834-622000-000-000-00-000-00-000	FICA	202	300	447
110-2834-622500-000-000-00-000-00-000	Medicare Part A Expense	63	30	127
110-2834-623101-000-000-00-000-00-000	Teachers Retirement	0	0	765
110-2834-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	344	0	1,365
110-2834-626001-000-000-00-000-00-000	Workers Comp Insurance	89	0	225
110-2834-653038-000-000-00-000-00-000	Software Access License	2,113	3,000	3,000
110-2834-661045-000-000-00-000-00-000	Professional Development Supplies	1,373	300	300
2840 - Administrative Technology Services				
110-2840-658201-000-000-00-000-00-000	Travel-Employee	0	250	250
110-2840-661050-000-000-00-000-00-000	General Office Supplies	165	500	500
110-2840-661510-000-000-00-000-00-000	Supplies-Technology Related	0	500	500

Terrebonne Parish School Board
 General Fund Budget
 Central Services -Function 2800
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
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	81,048	80,651	80,246
110-2841-621000-000-000-00-000-00-000	Group Insurance Expense	10,897	10,906	7,486
110-2841-623101-000-000-00-000-00-000	Teachers Retirement	11,347	21,080	20,463
110-2841-626001-000-000-00-000-00-000	Workers Comp Insurance	322	323	321
2843 - Systems Application Development				
110-2843-611813-000-000-00-000-00-000	Data Processing Programmer	88,222	87,420	88,304
110-2843-621000-000-000-00-000-00-000	Group Insurance Expense	18,374	18,392	18,392
110-2843-622500-000-000-00-000-00-000	Medicare Part A Expense	1,237	1,268	1,280
110-2843-623101-000-000-00-000-00-000	Teachers Retirement	24,702	22,992	22,518
110-2843-626001-000-000-00-000-00-000	Workers Comp Insurance	349	350	353
2845 - Network Support				
110-2845-611136-000-000-00-000-00-000	Network System Administrator	59,259	58,861	58,959
110-2845-611401-000-000-00-000-00-000	Clerical/Secretarial	21,957	21,808	21,908
110-2845-611809-000-000-00-000-00-000	Network System Engineer	46,563	46,165	47,001
110-2845-611811-000-000-00-000-00-000	Technical Support Specialist	127,920	127,436	129,197
110-2845-613056-000-000-00-000-00-000	Extra Work-Network System	600	1,000	1,000
110-2845-621000-000-000-00-000-00-000	Group Insurance Expense	47,009	44,386	44,386
110-2845-622500-000-000-00-000-00-000	Medicare Part A Expense	3,539	3,702	3,742
110-2845-623101-000-000-00-000-00-000	Teachers Retirement	71,763	67,136	65,807
110-2845-626001-000-000-00-000-00-000	Workers Comp Insurance	1,014	1,021	1,032
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	120	240	240
110-2845-644230-000-000-00-000-00-000	Copy Equipment Rental	8	50	50
110-2845-653012-000-000-00-000-00-000	Data Communications Lines	0	175	0
110-2845-653032-000-000-00-000-00-000	Cellular Telephone Expense	1,899	2,800	2,000
110-2845-658201-000-000-00-000-00-000	Travel-Employee	2,845	3,000	3,000
110-2845-661050-000-000-00-000-00-000	General Office Supplies	1,106	500	500
110-2845-661052-000-000-00-000-00-000	Other Materials & Supplies	0	200	0

Terrebonne Parish School Board
 General Fund Budget
 Central Services -Function 2800
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2849 - Other Technology Services				
110-2849-613089-000-000-00-000-00-000	Site Network Manager	21,750	23,450	25,000
110-2849-622500-000-000-00-000-00-000	Medicare Part A Expense	273	340	363
110-2849-623101-000-000-00-000-00-000	Teachers Retirement	5,639	6,168	6,375
110-2849-626001-000-000-00-000-00-000	Workers Comp Insurance	87	94	100
Total Central Services		\$1,351,263	\$1,365,534	\$1,378,998



Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2016/2017

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 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
3100 - Food Service Operations				
110-3100-622500-000-000-00-000-00-000	Medicare Part A Expense	\$167	\$0	\$0
110-3100-625000-000-000-00-000-00-000	Unemployment Comp	3,296	500	500
110-3100-627000-000-000-00-000-00-000	Group Insurance-Retiree	1,052,334	1,024,421	1,022,400
110-3100-628100-000-000-00-000-00-000	Sick Leave Severance Pay	11,907	15,000	15,000
110-3100-628200-000-000-00-000-00-000	Annual Leave Severance Pay	0	1,655	0
3120 - Food Service Sites				
110-3120-615101-000-000-00-000-00-000	Performance Pay	10,685	11,983	12,000
110-3120-622000-000-000-00-000-00-000	FICA	36	321	325
110-3120-622500-000-000-00-000-00-000	Medicare Part A Expense	151	319	174
3121 - Office of the Site Manager				
110-3121-615101-000-000-00-000-00-000	Performance Pay Stipend	1,800	2,400	2,400
110-3121-622500-000-000-00-000-00-000	Medicare Part A Expense	26	64	35
3122 - Office of the Assistant Site Manager				
110-3122-615101-000-000-00-000-00-000	Performance Pay Stipend	1,119	600	600
110-3122-622500-000-000-00-000-00-000	Medicare Part A Expense	16	38	9
Total Child Nutrition Program		\$1,081,537	\$1,057,301	\$1,053,443

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2016/2017

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.

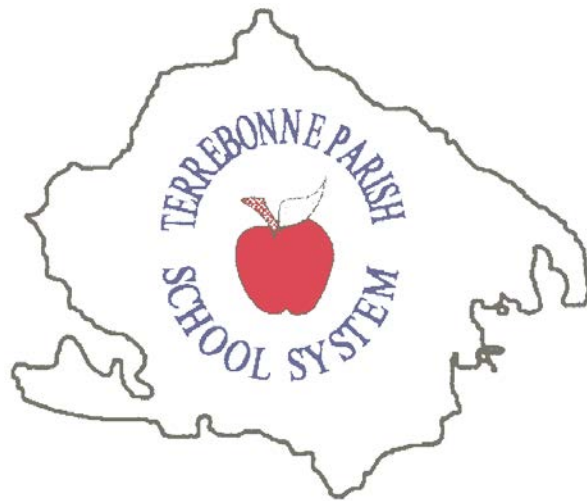
Debt Service – Activities related to servicing the debt of the LEA, including payments of both principal and interest. Normally, only long-term debt service (obligations exceeding one year) is recorded here.

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 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
5100- Debt Service				
110-5100-683142-000-515-00-000-00-000	Loan Payment Principal	\$73,474	\$37,462	\$220,000
110-5100-683222-000-000-00-000-00-000	Interest Expense on Debt	0	0	545,276
5200 - Fund Transfers				
110-5200-693201-000-000-00-000-00-000	Salary & Benefit Transfer	433,914	393,698	393,698
110-5200-693215-000-000-00-000-00-000	Interest Income Transfer	2,350	2,167	2,167
110-5200-693218-000-000-00-000-00-000	Grandparent Program Transfer	9,286	10,000	10,000
110-5200-693225-000-000-00-000-00-000	Textbook Transfer	3,231,580	2,000,000	0
110-5200-693235-000-000-00-000-00-000	Loss Fund Transfer	2,300,000	1,448,516	1,465,326
110-5200-693242-000-000-00-000-00-000	Support Transfer	0	203,358	0
110-5200-694003-019-000-00-000-00-000	Lease Proceeds Transfer	8,400	8,400	0
110-5200-694004-000-000-00-000-00-000	Transfer To LAVCA	138,768	0	0
110-5200-694005-000-000-00-000-00-000	Transfer To LA Connections	169,783	0	0
110-5200-694006-000-000-00-000-00-000	Transfer To OJJ	64,626	0	0
110-5200-694012-000-000-00-000-00-000	Transfer to Other Public Schools	0	365,316	365,316
110-5200-694023-000-000-00-000-00-000	Transfer SDE Admin Fee Charter	773	1,000	1,000
Total Debt Service & Other Uses of Funds		\$6,432,954	\$4,469,917	\$3,002,783



CHILD NUTRITION PROGRAM



**Terrebonne Parish School Board
Child Nutrition Program
Fiscal Year 2016/2017**

	2016-2017 Original Budget
Revenues	
Local Revenues	\$670,655
State Revenues	140,544
Federal Revenues	<u>8,511,567</u>
Total Revenues	9,322,766
Expenditures	
Salaries	2,695,115
Employee Benefits	2,028,668
Purchased Services	686,649
Supplies	4,361,525
Property	<u>153,000</u>
Total Expenditures	9,924,957
Other Financing Sources (Uses)	
Other Sources of Funds	<u>395,865</u>
Total Other Sources (Uses)	395,865
Net Change in Fund Balance	(206,326)
Fund Balance	
Beginning Fund Balance	697,374
Ending Fund Balance	
Nonspendable	<u>\$491,048</u>

**Terrebonne Parish School Board
Child Nutrition Program
Fiscal Year 2016/2017**

	Actual	Revised	Original
	2014/2015	Budget	Budget
	2014/2015	2015/2016	2016/2017
Revenues			
Local Revenues	\$1,380,073	\$1,278,180	\$670,655
State Revenues	321,761	321,761	140,544
Federal Revenues	<u>7,188,932</u>	<u>7,634,824</u>	<u>8,511,567</u>
Total Revenues	8,890,766	9,234,765	9,322,766
Expenditures			
Salaries	2,613,581	2,671,660	2,695,115
Employee Benefits	1,999,493	2,032,461	2,028,668
Purchased Services	524,879	678,961	686,649
Supplies & Food Costs	3,900,314	4,199,024	4,361,525
Property	<u>130,837</u>	<u>192,031</u>	<u>153,000</u>
Total Expenditures	9,169,104	9,774,137	9,924,957
Other Financing Sources (Uses)			
Other Sources of Funds	<u>445,550</u>	<u>421,702</u>	<u>395,865</u>
Total Other Sources (Uses)	445,550	421,702	395,865
Net Change in Fund Balance	167,212	(117,670)	(206,326)
Fund Balance			
Beginning Fund Balance	647,832	815,044	697,374
Ending Fund Balance			
Nonspendable	347,445	697,374	491,048
Assigned	<u>467,599</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	<u>\$815,044</u>	<u>\$697,374</u>	<u>\$491,048</u>

Terrebonne Parish School Board
 Child Nutrition Program
 2016/2017 Property Expenditures

DESCRIPTION OF PROPERTY ITEMS	ACCOUNT CODE	BUDGETED AMOUNT
PROPERTY		
1 Walk-in Cooler at Gibson	150-3100-673107-000-000-07-000-00-000	25,000
1 Walk-in Cooler at H.L. Bourgeois	150-3100-673107-000-000-07-000-00-000	25,000
1 Walk-in Cooler/Freezer at Ellender	150-3100-673107-000-000-07-000-00-000	40,000
1 Double Stack Oven at East Houma	150-3100-673107-000-000-07-000-00-000	12,000
1 Additional Serving Line at Grand Caillou Elem.	150-3100-673107-000-000-07-000-00-000	6,000
1 Backup Compressor for Warehouse Freezer	150-3100-673107-000-000-07-000-00-000	20,000
1 40 Gallon Brazier at Mulberry	150-3100-673107-000-000-07-000-00-000	25,000
TOTAL PROPERTY		\$153,000

Terrebonne Parish School Board
 Child Nutrition Program Budget
 Fiscal Year 2016/2017

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	\$1.90 / \$2.15
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 (NSLP) 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. For the 2016/2017 school year, the price of lunch was increased by \$0.10.

The Community Eligibility Provision (CEP) is a federal program that allows local educational agencies in high-poverty areas to offer school breakfast and lunch through the NSLP to students of eligible schools at no cost. Terrebonne Parish Schools will participate in the Community Eligibility program for school year 2016/2017 with an estimated 25 schools participating. Every student in an eligible school will receive free breakfast and lunch through the program.

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 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 2016/2017 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 2016/2017

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	Revised Budget 2015/2016	Budget 2016/2017	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 2016/2017

**Child Nutrition Program
Supplemental Federal Grants**

The USDA Team Nutrition Bronze Level Healthier US School Challenge was awarded to 21 schools in Terrebonne Parish in fiscal year 2014/2015. The schools participated in the Healthier US Schools Challenge by making changes to their school's 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 program. 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.

Due to the uncertainty of funding, no estimate is made for 2016/2017.

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 Federal Revenues
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
150-0000-545150-000-000-00-000-00-000	School Food Service	\$6,658,416	\$7,000,000	\$7,778,742
150-0000-545150-000-235-00-000-00-000	School Food Service	10,500	0	0
150-0000-545150-000-305-00-000-00-000	School Food Service	10,000	0	0
150-0000-549200-000-000-00-000-00-000	Value of USDA Commodities	510,016	634,824	732,825
Total Federal Revenues		\$7,188,932	\$7,634,824	\$8,511,567

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 Other Sources of Funds
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
150-0000-552201-000-000-00-000-00-000	Salaries & Benefit Transfer	\$433,914	\$393,698	\$393,698
150-0000-552203-000-000-00-000-00-000	Support Transfer From Fund 110	9,286	25,837	0
150-0000-552206-000-000-00-000-00-000	Interest Income Transfer	2,350	2,167	2,167
Total Sources of Funds		\$445,550	\$421,702	\$395,865

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
3100 - Food Service Operations				
150-3100-612437-xxx-000-01-xxx-00-000	Substitute Cafeteria Worker	\$52,714	\$48,800	\$48,800
150-3100-612901-000-000-00-000-00-000	Forecast Adjustment	0	(50,000)	(50,000)
150-3100-613016-000-000-01-000-00-000	Extra Work-Warehouse	21,694	25,000	25,000
150-3100-615052-000-000-01-000-00-000	Stipend-In-Service Participant	106	500	500
150-3100-622000-xxx-000-02-xxx-00-000	FICA	3,273	3,056	3,056
150-3100-622500-xxx-000-02-xxx-00-000	Medicare Part A Expense	1,055	1,096	1,096
150-3100-623101-xxx-000-02-xxx-00-000	Teachers Retirement	9	0	0
150-3100-623300-xxx-000-02-xxx-00-000	LA School Employees Rtmt-LSERS	7,159	7,550	7,550
150-3100-626001-xxx-000-02-xxx-00-000	Workers Comp Insurance	1,741	2,426	2,426
150-3100-633310-000-000-03-000-00-000	Financial Audit Fees	2,415	2,275	2,275
150-3100-633552-000-000-03-000-00-000	Medical Exams	7,133	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	25,545	25,600	26,000
150-3100-642125-000-000-04-000-00-000	Garbage Disposal Service	106,541	115,662	120,000
150-3100-643018-000-000-04-000-00-000	Equipment Repair Service	119,840	200,000	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	4,420	4,715	4,500
150-3100-643038-000-000-04-000-00-000	Alarm System Maintenance	0	240	240
150-3100-643048-000-000-04-000-00-000	Network Wiring Installation	493	1,000	1,000
150-3100-643060-000-000-04-000-00-000	Vehicle Repair Service	20,194	32,000	32,000
150-3100-643066-000-000-04-000-00-000	Equipment Moving Service	0	25,000	32,500
150-3100-644230-000-000-04-000-00-000	Copy Equipment Rental	501	800	800
150-3100-649100-000-000-04-000-00-000	Pre-Distribution Fee	36,551	45,000	52,500
150-3100-652151-000-000-05-000-00-000	General Liability Insurance	5,754	5,932	5,932
150-3100-652153-000-000-05-000-00-000	Board of Education Insurance	3,452	2,373	2,373
150-3100-652241-000-000-05-000-00-000	Building & Contents Coverage	132,238	135,918	122,326
150-3100-652242-000-000-05-000-00-000	Boiler and Machinery Policy	2,046	2,031	2,072
150-3100-652243-000-000-05-000-00-000	Flood Insurance Policy	17,663	17,157	18,873
150-3100-652352-000-000-05-000-00-000	Fleet Liability Insurance-Vehicles	5,321	5,967	5,967
150-3100-653032-000-000-05-000-00-000	Cellular Telephone Expense	1,136	1,900	1,900
150-3100-653033-000-000-05-000-00-000	Data Plan	0	3,141	3,141

Terrebonne Parish School Board
 Child Nutrition Program Fund Budget
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
150-3100-653035-000-000-05-000-00-000	Radio Airtime & Maintenance	1,931	2,880	2,880
150-3100-655001-000-000-05-000-00-000	Forms Printing	3,766	7,000	7,000
150-3100-658201-064-000-05-000-00-000	Travel-Employee	26,408	29,000	29,000
150-3100-661035-000-000-06-000-00-000	Computer Furniture	2,781	0	0
150-3100-661050-000-000-06-000-00-000	General Office Supplies	1,254	2,500	2,500
150-3100-661052-000-000-06-000-00-000	Other Materials & Supplies	447	1,200	1,200
150-3100-661060-000-000-06-000-00-000	Equipment Repair Parts	2,730	10,000	10,000
150-3100-661063-000-000-06-000-00-000	Maintenance Supplies	0	700	700
150-3100-661068-000-000-06-000-00-000	Security Supplies	613	0	0
150-3100-661074-000-000-06-000-00-000	Vehicle Maintenance/Repair Parts	26	2,000	2,000
150-3100-661077-000-000-06-000-00-000	Kitchen Materials and Supplies	389,536	410,000	410,000
150-3100-661077-xxx-235-06-000-00-000	Kitchen Materials and Supplies	0	10,500	0
150-3100-661510-000-000-06-000-00-000	Supplies-Technology Related	19,283	17,300	17,300
150-3100-662625-000-000-06-000-00-000	Gasoline & Diesel Fuel	17,006	50,000	50,000
150-3100-663110-000-000-06-000-00-000	Purchased Food Consumed	1,700,470	1,710,000	1,700,000
150-3100-663120-000-000-06-000-00-000	Purchased Juice Consumed	125,045	200,000	250,000
150-3100-663122-000-000-06-000-00-000	Purchased Fruit/Veg Consumed	165,098	150,000	185,000
150-3100-663125-000-000-06-000-00-000	Milk Consumed	951,947	1,000,000	1,000,000
150-3100-663210-000-000-06-000-00-000	USDA Commodities	524,079	634,824	732,825
150-3100-673107-000-000-07-000-00-000	Machinery-Equipment	38,636	192,031	153,000
150-3100-673107-011-305-07-000-00-000	Machinery-Equipment	5,000	0	0
150-3100-673107-019-305-07-000-00-000	Machinery-Equipment	5,000	0	0
150-3100-673222-000-000-07-000-00-000	Vehicles	82,201	0	0
3110 - Food Service District Office				
150-3110-612205-000-000-01-000-00-000	Part-Time Seasonal Clerical	991	2,000	2,000
150-3110-612433-064-000-01-000-00-000	Substitute Secretary/Clerical	0	3,000	3,000
150-3110-613008-000-000-01-000-00-000	Extra Work-Clerical	0	100	100
150-3110-613016-064-000-01-000-00-000	Extra Work-Warehouse	160	200	200
150-3110-622000-000-000-02-000-00-000	FICA	71	136	136
150-3110-622500-000-000-02-000-00-000	Medicare Part A Expense	17	76	76
150-3110-623101-000-000-02-000-00-000	Teachers Retirement	0	26	26

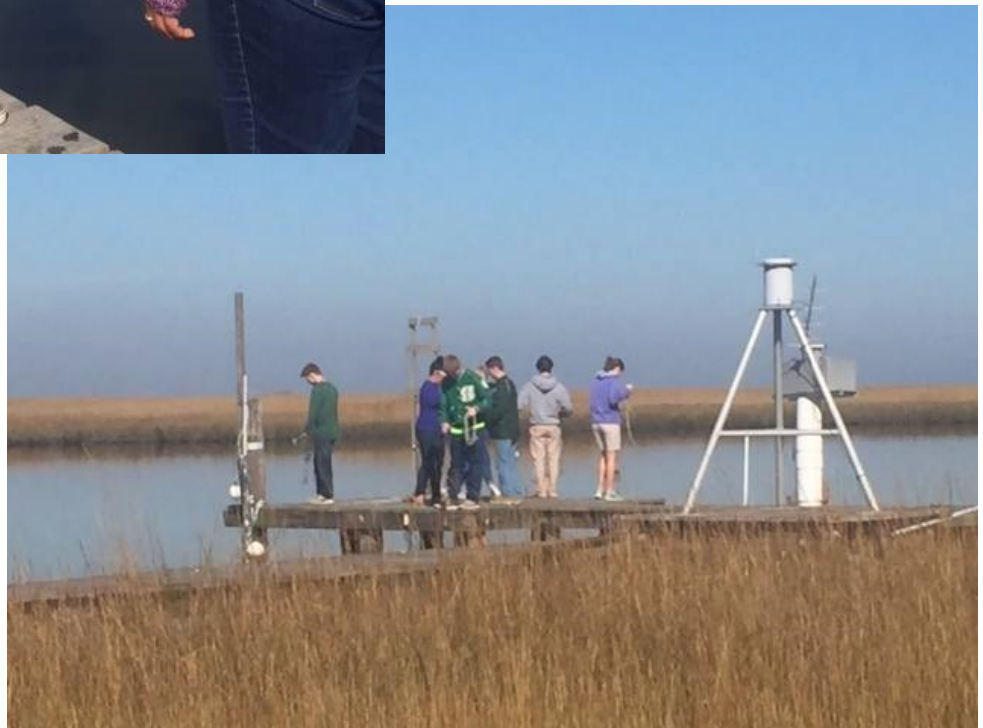
Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
150-3110-626001-000-000-02-000-00-000	Workers Comp Insurance	9	27	27
3111 - Office of the District Supervisor				
150-3111-611119-064-000-01-000-00-000	Supervisor of Child Nutrition	81,599	82,453	82,049
150-3111-611401-064-000-01-000-00-000	Clerical/Secretarial	43,586	43,665	43,485
150-3111-611413-064-000-01-000-00-000	Accounting Clerk	13,859	20,887	20,890
150-3111-611813-064-000-01-000-00-000	Data Processing Programmer	49,253	48,853	48,953
150-3111-621000-064-000-02-000-00-000	Group Insurance Expense	43,511	46,202	46,202
150-3111-622500-064-000-02-000-00-000	Medicare Part A Expense	2,568	2,834	2,833
150-3111-623101-064-000-02-000-00-000	Teachers Retirement	52,723	51,411	49,821
150-3111-626001-064-000-02-000-00-000	Workers Comp Insurance	747	782	782
150-3111-658201-000-000-05-000-00-000	Travel-Employee	1,174	1,400	1,400
3112 - Office of the Assistant Supervisor				
150-3112-611155-064-000-01-000-00-000	Ambulatory CNP Manager	47,537	46,206	43,769
150-3112-621000-064-000-02-000-00-000	Group Insurance Expense	19,684	26,223	14,973
150-3112-622500-064-000-02-000-00-000	Medicare Part A Expense	606	633	635
150-3112-623101-064-000-02-000-00-000	Teachers Retirement	8,918	11,484	11,161
150-3112-626001-064-000-02-000-00-000	Workers Comp Insurance	1,552	1,441	1,443
150-3112-658201-000-000-05-000-00-000	Travel-Employee	358	250	250
3120 - Food Service Sites				
150-3120-611604-xxx-000-01-xxx-00-000	Cafeteria Worker	1,320,112	1,325,902	1,341,334
150-3120-611605-xxx-000-01-xxx-00-000	Part-Time CNP Worker	279,380	362,640	368,160
150-3120-611629-067-000-01-000-00-000	Part-Time Satellite Driver	5,445	7,080	7,080
150-3120-611631-067-000-01-000-00-000	Driver/General Laborer	39,770	39,610	39,813
150-3120-612455-067-000-01-000-00-000	Substitute Warehouse/Clerk	122	150	150
150-3120-613035-xxx-000-01-xxx-00-000	Extra Work-CNP Workers	1,893	1,120	1,120
150-3120-613036-xxx-000-01-xxx-00-000	CNP Worker Summer Feeding	5,929	9,600	9,600
150-3120-621000-xxx-000-02-xxx-00-000	Group Insurance Expense	831,058	830,925	849,317
150-3120-622000-xxx-000-02-xxx-00-000	FICA	17,728	21,898	23,276
150-3120-622500-xxx-000-02-xxx-00-000	Medicare Part A Expense	21,639	25,152	25,397

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
150-3120-623101-xxx-000-02-xxx-00-000	Teachers Retirement	352,987	343,268	336,845
150-3120-623103-xxx-000-02-xxx-00-000	Teachers Retirement-Plan A	10,618	9,884	9,694
150-3120-623300-xxx-000-02-xxx-00-000	LA School Employees Rtmt-LSERS	13,124	11,962	10,869
150-3120-626001-xxx-000-02-xxx-00-000	Workers Comp Insurance	53,469	57,699	58,318
150-3120-632023-000-000-03-000-00-000	Other Professional Services	0	1,620	1,620
3121 - Office of the Site Manager				
150-3121-611156-xxx-000-01-xxx-00-000	Cafeteria Manager	385,706	382,923	385,915
150-3121-613031-xxx-000-01-xxx-00-000	Extra Work-CNP Managers	5,756	5,870	5,870
150-3121-613032-xxx-000-01-xxx-00-000	CNP Manager Summer Feeding	2,220	6,500	6,500
150-3121-621000-xxx-000-02-xxx-00-000	Group Insurance Expense	200,040	197,851	197,851
150-3121-622500-xxx-000-02-xxx-00-000	Medicare Part A Expense	5,115	5,731	5,775
150-3121-623101-xxx-000-02-xxx-00-000	Teachers Retirement	97,628	103,965	101,664
150-3121-626001-xxx-000-02-xxx-00-000	Workers Comp Insurance	12,810	13,043	13,144
3122 - Office of the Assistant Site Manager				
150-3122-611157-xxx-000-01-xxx-00-000	Asst. Cafeteria Manager	110,345	108,766	109,821
150-3122-611158-xxx-000-01-xxx-00-000	Satellite School Facilitator	144,993	149,285	150,456
150-3122-613033-xxx-000-01-xxx-00-000	Extra Work-CNP Asst Managers	397	550	550
150-3122-613035-xxx-000-01-xxx-00-000	Extra Work-CNP Workers	13	0	0
150-3122-621000-xxx-000-02-xxx-00-000	Group Insurance Expense	158,034	175,393	175,375
150-3122-622500-xxx-000-02-xxx-00-000	Medicare Part A Expense	3,296	3,748	3,781
150-3122-623101-xxx-000-02-xxx-00-000	Teachers Retirement	68,659	68,010	66,516
150-3122-623103-xxx-000-02-xxx-00-000	Teachers Retirement-Plan A	1,355	0	0
150-3122-626001-xxx-000-02-xxx-00-000	Workers Comp Insurance	8,291	8,529	8,603
	Total Child Nutrition Program	\$9,169,104	\$9,774,137	\$9,924,957

ONE CENT SALES TAX FUND



**Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2016/2017**

	2016/2017 Original Budget
Revenues	
Local - Sales Tax	\$22,998,878
- Interest	<u>48,000</u>
Total Revenues	23,046,878
Expenditures	
Compensation & Benefits	15,837,829
Technology	947,737
Capital & Construction	437,378
Debt Service	<u>142,000</u>
Total Expenditures	17,364,944
Other Financing Sources (Uses)	
Other Uses of Funds	<u>(3,395,332)</u>
Total Other Sources (Uses)	(3,395,332)
Net Change in Fund Balance	2,286,602
Fund Balance	
Beginning Fund Balance	6,149,049
Ending Fund Balance	
Restricted	
Salaries & Benefits	6,786,304
Technology/Construction	<u>1,649,347</u>
Total Ending Fund Balance	<u>\$8,435,651</u>

**Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2016/2017**

	2016/2017 Original Budget
Revenues	
Local - Sales Tax	\$22,998,878
- Interest	<u>48,000</u>
Total Revenues	23,046,878
Expenditures	
Salaries	12,202,978
Employee Benefits	3,445,251
Purchased Services	1,407,115
Supplies	76,000
Property	91,600
Debt Service and Miscellaneous	<u>142,000</u>
Total Expenditures	17,364,944
Other Financing Sources (Uses)	
Other Uses of Funds	<u>(3,395,332)</u>
Total Other Financing Sources (Uses)	(3,395,332)
Net Change in Fund Balance	2,286,602
Fund Balance	
Beginning	6,149,049
Ending Fund Balance	
Restricted	
Salaries & Benefits	6,786,304
Technology/Construction	<u>1,649,347</u>
Total Ending Fund Balance	<u>\$8,435,651</u>

**Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2016/2017**

	Actual	Revised	Original
	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>
Revenues			
Local - Sales Tax	\$25,269,763	\$22,998,878	\$22,998,878
- Interest	<u>60,981</u>	<u>59,000</u>	<u>48,000</u>
Total Revenues	25,330,744	23,057,878	23,046,878
Expenditures			
Compensation & Benefits	16,664,471	17,013,866	15,837,829
Technology	2,049,534	3,641,057	947,737
Capital & Construction	2,830,086	1,045,552	437,378
Debt Service	<u>142,000</u>	<u>142,000</u>	<u>142,000</u>
Total Expenditures	21,686,091	21,842,475	17,364,944
Other Financing Sources (Uses)			
Other Sources of Funds	1,741,835	187,521	0
Other Uses of Funds	<u>(7,297,846)</u>	<u>(4,395,332)</u>	<u>(3,395,332)</u>
Total Other Financing Sources (Uses)	(5,556,011)	(4,207,811)	(3,395,332)
Net Change in Fund Balance	(1,911,358)	(2,992,408)	2,286,602
Fund Balance			
Beginning	11,052,815	9,141,457	6,149,049
Ending Fund Balance			
Restricted			
Salaries & Benefits	6,352,863	5,487,065	6,786,304
Technology/Construction	2,788,594	661,984	1,649,347
Total Ending Fund Balance	<u>\$9,141,457</u>	<u>\$6,149,049</u>	<u>\$8,435,651</u>

Terrebonne Parish School Board
One Cent Sales Tax Fund (1996)
Fiscal Year 2016/2017

SUMMARY OF REVENUES AND EXPENDITURES BY TAX ALLOCATION

	83%	17%	Total
	Salaries & Benefits	Technology Construction & Buildings	
	<hr/>	<hr/>	<hr/>
Revenues			
Local -Sales Tax	\$19,089,068	\$3,909,810	\$22,998,878
Interest	<u>48,000</u>	<u>0</u>	<u>48,000</u>
Total Revenues	19,137,068	3,909,810	23,046,878
Expenditures			
Compensation & Benefits	15,837,829	0	15,837,829
Technology	0	947,737	947,737
Capital and Construction	0	437,378	437,378
Debt Service	<u>0</u>	<u>142,000</u>	<u>142,000</u>
Total Expenditures	15,837,829	1,527,115	17,364,944
Other Financing Sources (Uses)			
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	1,299,239	987,363	2,286,602
Beginning Fund Balance	5,487,065	661,984	6,149,049
Ending Fund Balance, Restricted	<u>\$6,786,304</u>	<u>\$1,649,347</u>	<u>\$8,435,651</u>

Terrebonne Parish School Board
One Cent Sales Tax Fund Budget
Fiscal Year 2016/2017

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 2016/2017

History of the One Cent Sales Tax

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

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

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

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

The following additional recurring salary increases have been implemented:

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

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

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Revenues
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
170-0000-511313-000-000-00-000-00-000	1 Cent Sales Tax-Salary & Benefits	\$20,973,903	\$19,089,068	\$19,089,068
170-0000-511313-000-030-00-000-00-000	1 Cent Sales Tax-Technology	2,147,930	1,954,905	1,954,905
170-0000-511313-000-060-00-000-00-000	1 Cent Sales Tax-Capital & Construction	2,147,930	1,954,905	1,954,905
170-0000-515100-000-000-00-000-00-000	Earnings on Investments	18,051	14,000	18,000
170-0000-515101-000-000-00-000-00-000	Interest Income	39,424	45,000	30,000
170-0000-515320-000-000-00-000-00-000	Unrealized Gain/Loss on Investments	3,506	0	0
170-0000-552203-000-030-00-000-00-000	Support Transfer From Fund 110	0	187,521	0
170-0000-552203-039-060-00-000-00-000	Support Transfer From Fund 110	1,741,835	0	0
Total Revenues		\$27,072,579	\$23,245,399	\$23,046,878

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
1100 - Regular Programs				
170-1100-612901-000-000-00-000-00-000	Forecast Adjustment	\$0	(\$48,000)	(\$48,000)
170-1105-611205-000-000-00-000-00-000	Kindergarten Teacher	447,414	411,999	377,739
170-1110-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	3,225,643	3,485,740	3,302,224
170-1110-611224-000-000-00-000-00-000	Elementary Computer Lab Teacher	184,822	174,114	168,500
170-1110-611243-000-000-75-000-00-000	Homebound Teacher	11,296	0	0
170-1110-611248-000-000-00-000-00-000	Instructional Interventionist	0	7,130	6,632
170-1110-611252-000-000-00-000-00-000	Focus Teacher	33,285	21,362	13,262
170-1130-611231-000-000-00-000-00-000	Secondary Teacher	1,283,152	1,295,743	1,215,760
170-1130-611234-000-000-00-000-00-000	Secondary Computer Lab Teacher	34,700	34,761	32,715
170-1130-611243-000-000-75-000-00-000	Homebound Teacher	6,680	0	0
170-1130-611248-000-000-00-000-00-000	Instructional Interventionist	0	5,019	0
170-1130-611501-000-000-00-000-00-000	Paraprofessional	17,392	17,518	16,518
170-11xx-614001-000-000-00-000-00-000	Sabbatical Leave	2,427	2,155	0
170-11xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	71,417	78,792	73,852
170-11xx-623101-000-000-xx-000-00-000	Teachers Retirement	1,437,642	1,424,188	1,301,267
170-11xx-623300-000-000-xx-000-00-000	LA School Employees Rtmt-LSERS	2,117	151	0
170-11xx-623903-000-000-xx-000-00-000	Optional Retirement Expense	5,605	7,154	6,702
170-11xx-623905-000-000-xx-000-00-000	LA State Employees Rtmt-LASERS	0	1,722	2,097
170-11xx-626001-000-000-xx-000-00-000	Workers Comp Insurance	20,996	21,913	20,533
1200 - Special Education				
170-1210-612901-000-000-00-000-00-000	Forecast Adjustment	0	(22,000)	(22,000)
170-1211-611241-000-000-00-000-00-000	Special Education Teacher	332,370	335,587	329,987
170-1211-611241-012-000-00-000-00-000	Special Education Teacher	7,358	6,279	5,877
170-1211-611241-048-000-00-000-00-000	Special Education Teacher	0	7,277	6,777
170-1211-611243-xxx-000-75-000-00-000	Homebound Teacher	3,168	21,343	19,849
170-1211-611501-000-000-00-000-00-000	Paraprofessional	394,772	407,739	390,511
170-1211-611501-012-000-00-000-00-000	Paraprofessional	8,759	4,562	4,130
170-1211-614001-000-000-00-000-00-000	Sabbatical Leave	4,140	0	0
170-1212-611240-000-000-00-000-00-000	Special Ed Support Teacher	471,684	497,075	462,834
170-1212-611240-012-000-00-000-00-000	Special Ed Support Teacher	6,005	7,130	6,632

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
170-1212-614001-000-000-00-000-00-000	Sabbatical Leave	3,172	0	0
170-1214-611242-000-000-00-000-00-000	Adaptive Physical Education	42,572	42,641	39,675
170-1216-611245-063-000-00-000-00-000	Early Steps Teacher	7,368	7,366	6,866
170-1216-611247-000-000-00-000-00-000	Special Ed Non-Cat Presch Teacher	112,204	115,506	107,347
170-1216-611505-000-000-00-000-00-000	Special Ed Non-Cat Presch Para	51,792	56,333	53,396
170-1220-611281-000-000-00-000-00-000	Gifted Teacher	124,795	140,573	135,212
170-1220-611283-000-000-00-000-00-000	Talented Teacher	7,131	13,434	12,451
170-12xx-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	20,774	23,878	22,715
170-12xx-623101-xxx-000-xx-000-00-000	Teachers Retirement	426,909	432,576	399,697
170-12xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	1,414	0	0
170-12xx-623905-xxx-000-xx-000-00-000	LA State Employees Rtmt-LASERS	2,333	2,427	2,091
170-12xx-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	6,313	6,661	6,326
1300 - Career & Technical Education Programs				
170-1340-611235-000-000-00-000-00-000	Family & Consumer Science	53,962	46,992	43,477
170-1360-611237-000-000-00-000-00-000	Business & Administration	118,258	101,957	94,852
170-1370-611239-000-000-00-000-00-000	Health Science Teacher	13,803	20,413	18,956
170-1390-611238-000-000-00-000-00-000	Other Career & Technical Teacher	120,208	116,479	110,787
170-1390-611501-000-000-00-000-00-000	Paraprofessional	8,760	8,757	8,257
170-13xx-622500-000-000-00-000-00-000	Medicare Part A Expense	4,160	4,091	3,812
170-13xx-623101-000-000-00-000-00-000	Teachers Retirement	77,347	71,934	65,776
170-13xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	1,445	2,027	1,841
170-13xx-623903-000-000-00-000-00-000	Optional Retirement Expense	1,815	1,536	1,526
170-13xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	2,391	2,437	2,174
170-13xx-626001-000-000-00-000-00-000	Workers Comp Insurance	1,260	1,187	1,105
1400 - Other Instructional Programs				
170-1410-611266-000-000-00-000-00-000	Secondary Instr/Vocal Teacher	80,424	82,332	70,364
170-1410-611267-000-000-00-000-00-000	Elementary Instr Music Teacher	76,942	74,454	69,103
170-1410-614001-000-000-00-000-00-000	Sabbatical Leave	1,788	0	0
170-1480-611262-000-000-00-000-00-000	Alternative Program Teacher	69,406	74,047	71,106
170-1480-611264-000-000-00-000-00-000	In-School Intervention Teacher	54,191	51,912	50,602

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
170-1480-611501-000-000-00-000-00-000	Paraprofessional	7,109	8,723	8,232
170-1490-611272-000-000-00-000-00-000	JAG Teacher	14,153	14,303	13,210
170-14xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	4,124	4,408	4,002
170-14xx-623101-xxx-000-00-000-00-000	Teachers Retirement	79,919	79,891	72,068
170-14xx-626001-xxx-000-00-000-00-000	Workers Comp Insurance	1,216	1,244	1,131
1500 - Special Programs				
170-1510-611205-000-000-00-000-00-000	Kindergarten Teacher	0	26,090	24,181
170-1510-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	134,174	76,879	77,331
170-1510-611231-000-000-00-000-00-000	Secondary Teacher	0	5,576	
170-1510-611248-000-000-00-000-00-000	Instructional Interventionist	76,722	73,722	26,486
170-1510-611251-000-000-00-000-00-000	Title I Teacher	6,793	7,065	0
170-1510-611501-000-000-00-000-00-000	Paraprofessional	81,092	78,474	65,805
170-1520-611255-000-000-00-000-00-000	LEP Teacher	12,160	27,566	19,800
170-1520-611257-000-000-00-000-00-000	LEP Interpreter	6,854	7,067	6,598
170-1520-611501-000-000-00-000-00-000	Paraprofessional	7,743	8,669	8,181
170-1530-611271-000-000-00-000-00-000	Pre Kindergarten Teacher	346,563	348,756	325,094
170-1530-611501-000-000-00-000-00-000	Paraprofessional	221,566	222,413	209,833
170-15xx-622500-000-000-00-000-00-000	Medicare Part A Expense	11,256	12,378	10,708
170-15xx-623101-000-000-00-000-00-000	Teachers Retirement	235,379	229,907	193,595
170-15xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	1,807	76	0
170-15xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	3,578	1,619	1,472
170-15xx-626001-000-000-00-000-00-000	Workers Comp Insurance	3,577	3,529	3,053
1600 - Adult Education & Literacy Programs				
170-1600-611284-000-000-00-000-00-000	Adult Education Teacher	14,057	21,192	19,727
170-1600-611501-000-000-00-000-00-000	Paraprofessional	17,432	17,449	16,462
170-1600-622500-000-000-00-000-00-000	Medicare Part A	422	560	525
170-1600-623101-000-000-00-000-00-000	Teachers Retirement	8,817	10,163	9,228
170-1600-626001-000-000-00-000-00-000	Workers Comp Insurance	126	155	145

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2100 - Support Services				
170-2111-611401-000-000-00-000-00-000	Clerical/Secretarial	9,465	9,463	8,963
170-2120-614001-000-000-00-000-00-000	Sabbatical Leave	4,800	0	0
170-2122-611305-000-000-00-000-00-000	Guidance Counselor	262,115	266,906	252,164
170-2122-611409-000-000-00-000-00-000	Guidance Secretary	26,624	26,942	25,449
170-2131-611144-000-000-00-000-00-000	Coordinator-Nurse	7,449	7,450	6,949
170-2134-611601-000-000-00-000-00-000	Nursing Assistant	8,663	16,933	16,279
170-2134-611841-000-000-00-000-00-000	Health Nurse	59,408	71,765	69,417
170-2140-611401-000-000-00-000-00-000	Clerical/Secretarial	9,152	9,307	8,808
170-2140-611425-000-000-00-000-00-000	Microfilm Clerk	4,517	4,653	4,405
170-2142-611325-000-000-00-000-00-000	Psychologist	66,431	71,984	67,131
170-2144-611333-000-000-00-000-00-000	Autism Specialist	9,334	0	0
170-2145-611331-000-000-00-000-00-000	Educational Diagnostician	70,559	80,846	75,394
170-2145-611339-000-000-00-000-00-000	Coordinator-Pupil Appraisal	7,799	8,520	6,986
170-2149-611323-000-000-00-000-00-000	Social Worker	43,830	36,588	34,168
170-2149-611323-012-000-00-000-00-000	Social Worker	6,182	6,437	5,955
170-2152-611301-000-000-00-000-00-000	Speech Therapist/Pathologist	95,121	87,830	75,780
170-2152-611303-000-000-00-000-00-000	Speech Therapist Assistant	73,426	75,207	75,848
170-2152-611329-000-000-00-000-00-000	Qualified Examiner/Speech Path	28,469	34,900	32,869
170-2153-611337-000-000-00-000-00-000	Audiologist	7,386	7,430	6,930
170-2154-611903-000-000-00-000-00-000	Special Education Interpreter	13,376	13,217	12,469
170-2161-611321-000-000-00-000-00-000	Occupational Therapist	14,046	14,454	13,451
170-2170-611335-000-000-00-000-00-000	Assistive Technologist	7,131	7,130	6,631
170-2180-611253-000-000-00-000-00-000	Migrant Teacher/Recruiter	0	7,030	6,533
170-2180-611371-000-000-00-000-00-000	Project Itinerant Liaison	7,245	6,366	5,937
170-2180-611509-000-000-00-000-00-000	Migrant Advocate	4,380	4,380	4,128
170-2180-611511-000-000-00-000-00-000	Parent Involvement Facilitator	4,380	0	0
170-2190-611355-000-000-00-000-00-000	Instr Technology Specialist	12,353	7,570	7,036
170-21xx-622500-000-000-00-000-00-000	Medicare Part A Expense	11,101	12,710	11,929
170-21xx-623101-000-000-00-000-00-000	Teachers Retirement	231,914	229,997	209,842
170-21xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	2,666	2,703	2,422
170-21xx-626001-000-000-00-000-00-000	Workers Comp Insurance	3,456	3,543	3,321

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2200 - Instructional Staff Services				
170-2211-611375-000-000-00-000-00-000	Coordinator-Testing & Accountability	7,958	7,829	7,331
170-2211-611401-000-000-00-000-00-000	Clerical/Secretarial	9,465	9,461	8,963
170-2212-611363-000-000-00-000-00-000	Coordinator-Special Area	14,944	15,157	14,156
170-2212-611373-000-000-00-000-00-000	Facilitator-Special Area	32,627	43,188	40,679
170-2212-611401-000-000-00-000-00-000	Clerical/Secretarial	13,683	13,946	13,204
170-2214-611129-000-000-00-000-00-000	Turnaround Specialist	0	7,381	7,375
170-2214-611349-000-000-00-000-00-000	Reading Consultant	2,399	0	6,773
170-2214-611363-000-000-00-000-00-000	Coordinator-Special Area	10,206	14,888	1,803
170-2214-611367-000-000-00-000-00-000	Coordinator-Staff Development	7,870	7,874	7,374
170-2214-611369-000-000-00-000-00-000	Coordinator-Early Childhood	7,405	10,398	12,881
170-2214-611384-000-000-00-000-00-000	School Climate Coach	6,373	0	0
170-2214-611401-000-000-00-000-00-000	Clerical/Secretarial	18,687	18,693	17,337
170-2214-661822-000-000-00-000-00-000	Coordinator-Support Service	7,206	7,288	6,788
170-2216-611363-000-000-00-000-00-000	Coordinator-Special Area	8,089	8,092	7,592
170-2220-611347-000-000-61-000-00-000	Curriculum Specialist	28,591	28,598	27,155
170-2220-611352-000-000-00-000-00-000	STEM Coordinator	7,269	7,270	6,771
170-2220-611353-000-000-00-000-00-000	Master Teacher	42,844	50,461	47,461
170-2220-611354-000-000-00-000-00-000	Lead Teacher	20,726	20,831	19,362
170-2220-611356-000-000-00-000-00-000	Integration Specialist	29,078	14,357	13,392
170-2220-611357-000-000-00-000-00-000	Instructional Coach	174,495	174,529	165,230
170-2220-611358-000-000-00-000-00-000	Data Specialist	2,890	0	0
170-2252-611287-000-000-00-000-00-000	Elementary Librarian	174,691	173,248	161,493
170-2252-611288-000-000-00-000-00-000	Secondary Librarian	43,293	49,566	46,161
170-2259-611423-000-000-00-000-00-000	Media Center Clerk	4,654	4,655	4,405
170-2290-611361-000-000-00-000-00-000	Facilitator-Education Technology	7,307	7,493	7,037
170-2290-611363-000-000-00-000-00-000	Coordinator-Special Area	7,449	7,449	6,949
170-2290-611364-000-000-00-000-00-000	Grant Specialist	7,194	7,216	6,749
170-22xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	8,989	10,011	9,329
170-22xx-623101-000-000-xx-000-00-000	Teachers Retirement	179,173	183,715	167,938
170-22xx-623903-000-000-xx-000-00-000	Optional Retirement Expense	1,836	1,782	1,600
170-22xx-626001-000-000-xx-000-00-000	Workers Comp Insurance	2,790	2,854	2,658

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2300 - General Administration				
170-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fee	175,970	179,200	179,200
170-2310-633310-000-000-21-000-00-000	Financial Audit Fees	6,134	6,135	5,400
170-2310-634058-000-000-21-000-00-000	Cash Management Fees	4,707	5,000	5,000
170-2312-611429-000-000-00-000-00-000	Receptionist/Switchboard Operator	4,372	4,516	4,310
170-2312-611431-000-000-00-000-00-000	Executive Assistant	7,129	6,882	6,632
170-2321-611421-000-000-00-000-00-000	Executive Secretary	5,359	5,358	5,107
170-2324-611417-000-000-00-000-00-000	Assist Superintendent Secretary	4,883	4,886	4,633
170-23xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	199	215	203
170-23xx-623101-000-000-xx-000-00-000	Teachers Retirement	6,088	5,757	5,274
170-23xx-626001-000-000-xx-000-00-000	Workers Comp Insurance	87	88	83
2400 - School Administration				
170-2410-611141-000-000-00-000-00-000	Principal	264,875	270,725	250,749
170-2410-611141-012-000-00-000-00-000	Principal	7,706	7,749	7,252
170-2410-611405-000-000-00-000-00-000	School Clerical 12 Months	23,072	23,094	21,858
170-2410-611407-000-000-00-000-00-000	School Clerical Non 12 Months	163,176	164,938	157,340
170-2410-611407-012-000-00-000-00-000	School Clerical Non 12 Months	4,525	4,527	4,275
170-2420-611142-000-000-00-000-00-000	Assistant Principal	236,505	255,746	239,511
170-24xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	9,365	10,554	9,874
170-24xx-623101-xxx-000-00-000-00-000	Teachers Retirement	187,779	190,681	173,650
170-24xx-626001-xxx-000-00-000-00-000	Workers Comp Insurance	2,799	2,913	2,724
2500 - Business Services				
170-2511-611133-000-000-00-000-00-000	Chief Accountant	7,697	7,744	7,244
170-2511-611401-000-000-00-000-00-000	Clerical/Secretarial	4,624	4,885	4,633
170-2514-611411-000-000-00-000-00-000	Payroll Clerk	4,695	4,694	4,445
170-2514-611803-000-000-00-000-00-000	Payroll Manager	7,129	7,132	6,632
170-2514-611805-000-000-00-000-00-000	Accountant	13,412	7,219	6,718
170-2515-611413-000-000-00-000-00-000	Accounting Clerk	8,994	9,388	8,889
170-2515-611805-000-000-00-000-00-000	Accountant	27,608	34,301	31,851
170-2516-611801-000-000-00-000-00-000	Internal Auditor	651	0	0

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
170-2520-611124-000-000-00-000-00-000	Purchasing Agent	7,747	7,742	7,245
170-2520-611413-000-000-00-000-00-000	Accounting Clerk	4,814	1,742	0
170-2520-611819-000-000-00-000-00-000	Buyer	6,282	7,000	6,502
170-2530-611151-000-000-00-000-00-000	Warehouse Manager	5,350	7,734	5,103
170-2530-611607-000-000-00-000-00-000	Warehouseman/ Commodity Clerk	9,285	9,335	8,840
170-2530-611631-000-000-00-000-00-000	Driver/General Laborer	9,173	9,247	8,754
170-2540-611401-000-000-00-000-00-000	Clerical/Secretarial	4,598	4,607	4,366
170-2590-611401-000-000-00-000-00-000	Clerical/Secretarial	4,731	4,732	4,483
170-25xx-622500-000-000-00-000-00-000	Medicare Part A Expense	1,488	1,630	1,476
170-25xx-623101-000-000-00-000-00-000	Teachers Retirement	25,058	24,539	22,002
170-25xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	7,759	7,948	6,197
170-25xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	2,670	1,228	0
170-25xx-626001-000-000-00-000-00-000	Workers Comp Insurance	1,197	1,271	1,121
2600 - Operations & Maintenance of Plant Services				
170-2610-611131-000-000-00-000-00-000	Plant Operations Manager	7,742	7,744	7,247
170-2610-611401-000-000-00-000-00-000	Clerical/Secretarial	4,732	4,732	4,481
170-2620-611611-000-000-00-000-00-000	General Maintenance Helper	35,686	40,362	39,308
170-2620-611621-000-000-00-000-00-000	Non 12 Month Custodian	31,932	30,360	24,520
170-2620-611623-000-000-00-000-00-000	Building Manager & Custodian	430,459	455,349	438,771
170-2620-611623-012-000-00-000-00-000	Building Manager & Custodian	4,559	4,558	4,310
170-2620-611701-000-000-00-000-00-000	General Maintenance Leaderman	5,353	5,350	5,101
170-2620-611705-000-000-00-000-00-000	Carpenter	31,737	33,921	32,321
170-2620-611707-000-000-00-000-00-000	Roofer	9,845	9,848	9,349
170-2620-611709-000-000-00-000-00-000	Mason	4,834	4,916	4,670
170-2620-611711-000-000-00-000-00-000	Plumber	4,924	8,119	9,735
170-2620-611713-000-000-00-000-00-000	HVAC Technician	21,591	29,415	28,064
170-2620-611717-000-000-00-000-00-000	Electrician	8,501	9,754	9,675
170-2620-612901-000-000-00-000-00-000	Forecast Adjustment	0	(17,000)	(17,000)
170-2630-611719-000-000-00-000-00-000	Grounds Care Personnel	2,870	4,802	4,557
170-26xx-622500-000-000-00-000-00-000	Medicare Part A Expense	7,708	9,427	8,946
170-26xx-623101-000-000-00-000-00-000	Teachers Retirement	2,328	3,334	2,991

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Salaries and Benefits - Project 000
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
170-26xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	188,103	190,095	165,240
170-26xx-626001-000-000-00-000-00-000	Workers Comp Insurance	19,583	21,276	20,189
2700 - Student Transportation Services				
170-2710-611401-000-000-00-000-00-000	Clerical/Secretarial	4,653	4,654	4,405
170-2710-611704-000-000-00-000-00-000	Dispatcher-Fleet Operations	5,098	5,099	4,881
170-2710-611721-000-000-00-000-00-000	Coordinator-Fleet Operations	7,177	7,178	6,931
170-2721-611633-000-000-00-000-00-000	Transportation Driver	78,661	80,737	76,065
170-2721-611635-000-000-00-000-00-000	Regular Education Bus Driver	375,071	404,547	386,403
170-2721-612901-000-000-00-000-00-000	Forecast Adjustment	0	(13,000)	(13,000)
170-2731-611637-000-000-00-000-00-000	Special Education Bus Driver	51,209	52,457	48,891
170-2732-611541-000-000-00-000-00-000	Special Education Bus Attendant	58,837	64,845	60,850
170-27xx-622500-000-000-00-000-00-000	Medicare Part A Expense	7,651	9,132	8,532
170-27xx-623101-000-000-00-000-00-000	Teachers Retirement	404	3,572	3,012
170-27xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	188,588	182,538	157,415
170-27xx-626001-000-000-00-000-00-000	Workers Comp Insurance	28,300	30,470	28,362
2800 - Central Services				
170-2821-611823-000-000-00-000-00-000	Public Information Officer	0	6,162	6,934
170-2833-611401-000-000-00-000-00-000	Clerical/Secretarial	23,319	23,786	22,545
170-2833-611832-000-000-00-000-00-000	Retirement Specialist	7,095	7,099	6,631
170-2843-611813-000-000-00-000-00-000	Data Processing Programmer	14,132	14,137	13,162
170-2845-611136-000-000-00-000-00-000	Network System Administrator	7,747	7,742	7,245
170-2845-611401-000-000-00-000-00-000	Clerical/Secretarial	4,655	4,654	4,405
170-2845-611809-000-000-00-000-00-000	Network System Engineer	7,002	6,999	6,530
170-2845-611811-000-000-00-000-00-000	Technical Support Specialist	20,529	20,562	19,553
170-28xx-622500-000-000-00-000-00-000	Medicare Part A Expense	1,145	1,336	1,262
170-28xx-623101-000-000-00-000-00-000	Teachers Retirement	23,655	23,970	22,186
170-28xx-626001-000-000-00-000-00-000	Workers Comp Insurance	338	370	349
3000 - Operation of Non-Instructional Services				
170-3111-611401-000-000-00-000-00-000	Clerical/Secretarial	9,230	9,229	8,730

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
1100 - Regular Programs				
170-1100-634004-000-030-00-000-00-000	Installation/Support Fees	\$1,110	\$1,500	\$1,500
170-1100-634018-000-030-00-000-00-000	Equipment Repair Service	11,078	8,000	8,000
170-1100-643047-000-030-00-000-00-000	Hardware Maintenance	0	2,400	70,803
170-1100-653015-000-030-00-000-00-000	Data Circuits	333,009	61,049	61,049
170-1100-653025-000-030-00-000-00-000	Internet Services	43,007	17,324	17,324
170-1100-653038-000-030-00-000-00-000	Software Access License	739,891	1,452,754	0
170-1100-661510-000-030-00-000-00-000	Supplies-Technology Related	0	1,170,000	0
170-1100-673410-000-030-00-000-00-000	Technology Hardware Equipment	147,277	90,000	81,600
1300 - Career & Technical Education				
170-1300-661510-000-030-00-000-00-000	Supplies-Technology Related	4,291	0	0
170-1300-673410-000-030-00-000-00-000	Technology Hardware Equipment	16,061	0	0
1410 - Co-Curricular Activities				
170-1410-653038-000-030-00-000-00-000	Web Based Access Licenses	7,971	4,500	4,500
2111 - Supervision of Attendance/Social Work				
170-2111-661510-000-030-00-000-00-000	Supplies-Technology Related	0	1,000	0
2130 - Health Services				
170-2130-661510-000-030-00-000-00-000	Supplies-Technology Related	952	0	0
2211 - Regular Education-Elementary/Secondary Programs				
170-2211-653033-000-030-00-000-00-000	Data Plan	0	480	480
170-2211-661510-000-030-00-000-00-000	Supplies-Technology Related	200	3,000	0
2212 - Special Education Programs				
170-2212-661510-000-030-00-000-00-000	Supplies-Technology Related	0	330	0
2214 - Other Special Programs				
170-2214-661510-000-030-00-000-00-000	Supplies-Technology Related	0	1,600	0

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2220 - Instruction and Curriculum Development Services				
170-2220-653033-000-030-00-000-00-000	Data Plan	0	480	480
170-2220-661510-000-030-00-000-00-000	Supplies-Technology Related	1,164	1,000	0
2231 -Instructional Staff Training-Regular Education				
170-2231-632012-000-030-00-000-00-000	Consultant Services	10,500	20,000	33,000
170-2231-643018-000-030-00-000-00-000	Equipment Repair Service	310	0	0
170-2231-661510-000-030-00-000-00-000	Supplies-Technology Related	53,008	1,000	1,000
2252 - School Library/Media Services				
170-2252-634019-000-030-00-000-00-000	Application Software Maintenance	42,005	42,000	49,223
170-2252-653038-000-030-00-000-00-000	Software Access License	0	0	20,000
2290 - Other Instructional Staff Services				
170-2290-653033-000-030-00-000-00-000	Data Plan	0	480	480
170-2290-661510-000-030-00-000-00-000	Supplies-Technology Related	1,661	0	0
2310 - Board of Education Services				
170-2310-631438-000-030-22-000-00-000	Sales Tax Collection Fees	18,021	16,000	16,000
170-2310-633310-000-030-21-000-00-000	Financial Audit Fees	628	550	550
170-2310-634019-000-030-21-000-00-000	Application Software Maintenance	2,024	24,290	24,500
170-2310-661510-000-030-21-000-00-000	Supplies-Technology Related	445	0	0
2312 - Board Secretary/Clerk Services				
170-2312-661510-000-030-00-000-00-000	Supplies-Technology Related	0	1,200	0
2324 - Office of Assistant Superintendent Services				
170-2324-661510-000-030-00-000-00-000	Supplies-Technology Related	0	4,000	0
2400 - School Administration				
170-2400-634019-000-030-00-000-00-000	Application Software Maintenance	1,435	1,200	1,200

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2500 - Business Services				
170-2510-653033-000-030-00-000-00-000	Data Plan	0	480	480
170-25xx-661510-000-030-00-000-00-000	Supplies-Technology Related	3,295	500	0
2520 - Purchasing Services				
170-2520-653038-000-030-00-000-00-000	Software Access License	0	54,585	54,585
170-25xx-661510-000-030-00-000-00-000	Supplies-Technology Related	1,095	0	0
2600 - Operations & Maintenance of Plant Services				
170-2610-661510-000-030-00-000-00-000	Supplies-Technology Related	883	0	0
170-2620-643048-000-030-00-000-00-000	Network Wiring Installation	129,525	83,000	52,000
2820 - Information Services				
170-2820-661510-000-030-00-000-00-000	Supplies-Technology Related	0	527	0
2830 - Personnel/Human Resource Services				
170-2830-643047-000-030-00-000-00-000	Hardware Maintenance	0	0	142
170-2830-653038-000-030-00-000-00-000	Software Access License	31,019	30,000	30,000
2840 - Administrative Technology Services				
170-2840-634018-000-030-00-000-00-000	System Software Maintenance	7,446	7,476	7,501
170-2840-634019-000-030-00-000-00-000	Application Software Maintenance	197,074	220,500	220,500
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	22,082	25,000	25,000
2845 - Network Support				
170-2845-634004-000-030-00-000-00-000	Installation/Support Fees	0	10,000	10,000
170-2845-643047-000-030-00-000-00-000	Equipment Repair Service	0	0	12,000
170-2845-643047-000-030-00-000-00-000	Hardware Maintenance	17,562	53,672	57,960
170-2845-653033-000-030-00-000-00-000	Data Plan	0	480	480
170-2845-653038-000-030-00-000-00-000	Software Access License	18,093	14,700	14,700
170-2845-653054-000-030-00-000-00-000	Subscription Access Fee	0	0	2,900

Terrebonne Parish School Board
 One Cent Sales Tax Fund Budget
 Capital Projects - Project 060
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2310 - Board of Education Services				
170-2310-633310-000-060-21-000-00-000	Financial Audit Fees	\$628	\$550	\$550
170-2310-634138-000-060-22-000-00-000	Sales Tax Collection Fees	18,021	16,000	16,000
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	1,408,701	0	0
4300 - Architecture & Engineering Services				
170-4300-633435-001-060-00-000-00-000	Architect Fees	2,461	20,000	20,000
170-4300-633435-006-060-00-000-00-000	Architect Fees	9,450	8,000	0
170-4300-633435-007-060-00-000-00-000	Architect Fees	27,346	0	0
170-4300-633435-008-060-00-000-00-000	Architect Fees	27,346	0	0
170-4300-633435-009-060-00-000-00-000	Architect Fees	5,149	0	0
170-4300-633435-017-060-00-000-00-000	Architect Fees	0	116,513	0
170-4300-633435-027-060-00-000-00-000	Architect Fees	9,205	0	0
170-4300-633435-039-060-00-000-00-000	Architect Fees	27,346	0	0
170-4300-633435-039-060-00-971-00-000	Architect Fees	19,426	0	0
4600 - Building Improvement				
170-4600-645140-009-060-00-000-00-000	Building Improvements	416,123	0	0
170-4600-645145-001-060-00-000-00-000	Roof Replacement	0	402,539	400,828
170-4600-645145-006-060-00-000-00-000	Roof Replacement	0	162,550	0
170-4600-645145-039-060-00-971-00-000	Roof Replacement	336,447	0	0
170-4600-645150-007-060-00-000-00-000	HVAC System	52,025	0	0
170-4600-645150-008-060-00-000-00-000	HVAC System	52,025	0	0
170-4600-645150-017-060-00-000-00-000	HVAC System	0	319,400	0
170-4600-645150-027-060-00-000-00-000	HVAC System	363,738	0	0
170-4600-645150-039-060-00-000-00-000	HVAC System	52,024	0	0
5100 - Debt Service				
170-5100-683222-000-060-00-000-00-000	Interest Expense on Debt	142,000	142,000	142,000
5200 - Fund Transfers				
170-5200-693240-000-060-00-000-00-000	Sinking Fund Transfer	1,297,846	1,395,332	1,395,332
	Total Capital Projects	\$4,269,932	\$2,582,884	\$1,974,710



1/2 CENT SALES TAX FUND



**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2016/2017**

	2016/2017 Original Budget
<hr/>	
Revenues	
Local - Sales Tax	\$11,499,439
- Interest	<u>18,500</u>
Total Revenues	11,517,939
Expenditures	
Salaries	7,366,000
Employee Benefits	2,070,408
Purchased Services	<u>105,700</u>
Total Expenditures	9,542,108
Other Financing Sources (Uses)	
Other Uses of Funds	<u>(2,000,000)</u>
Total Other Financing Sources (Uses)	(2,000,000)
Net Change in Fund Balance	(24,169)
Fund Balance	
Beginning Fund Balance	4,691,659
Ending Fund Balance	
Restricted	
Salaries & Benefits	<u>\$4,667,490</u>

**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2016/2017**

	2016/2017 Original Budget
<hr/>	
Revenues	
Local - Sales Tax	\$11,499,439
- Interest	<u>18,500</u>
Total Revenues	11,517,939
 Expenditures	
Instructional	6,376,308
Instructional Support Services	2,764,786
Operation of Non-Instructional Services	<u>401,014</u>
Total Expenditures	9,542,108
 Other Financing Sources (Uses)	
Other Uses of Funds	<u>(2,000,000)</u>
Total Other Sources (Uses)	(2,000,000)
 Net Change in Fund Balance	 (24,169)
 Fund Balance	
Beginning Fund Balance	4,691,659
 Ending Fund Balance	
Restricted	
Salaries & Benefits	<u>\$4,667,490</u>

**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2016/2017**

	Actual	Revised	Original
	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>
Revenues			
Local - Sales Tax	\$2,797,735	\$11,499,439	\$11,499,439
- Interest	<u>0</u>	<u>17,000</u>	<u>18,500</u>
Total Revenues	2,797,735	11,516,439	11,517,939
Expenditures			
Salaries	0	7,339,480	7,366,000
Employee Benefits	0	2,137,816	2,070,408
Purchased Services	<u>39,519</u>	<u>105,700</u>	<u>105,700</u>
Total Expenditures	39,519	9,582,996	9,542,108
Other Financing Sources (Uses)			
Other Uses of Funds	<u>0</u>	<u>0</u>	<u>(2,000,000)</u>
Total Other Financing Sources (Uses)	0	0	(2,000,000)
Net Change in Fund Balance	2,758,216	1,933,443	(24,169)
Fund Balance			
Beginning Fund Balance	0	2,758,216	4,691,659
Ending Fund Balance			
Restricted			
Salaries & Benefits	<u>\$2,758,216</u>	<u>\$4,691,659</u>	<u>\$4,667,490</u>

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Fiscal Year 2016/2017

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
Salaries and Benefits
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
1100 - Regular Programs				
180-1105-611205-000-000-00-000-00-000	Kindergarten Teacher	\$0	\$245,981	\$240,000
180-1110-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	0	2,092,249	2,124,000
180-1110-611224-000-000-00-000-00-000	Elementary Computer Lab Teacher	0	99,132	104,000
180-1110-611248-000-000-00-000-00-000	Instructional Interventionist	0	4,000	4,000
180-1110-611252-000-000-00-000-00-000	Focus Teacher	0	12,000	8,000
180-1110-612901-000-000-00-000-00-000	Forecast Adjustment	0	(24,000)	(24,000)
180-1110-614001-000-000-00-000-00-000	Sabbatical Leave	0	1,300	0
180-1130-611231-000-000-00-000-00-000	Secondary Teacher	0	771,636	776,000
180-1130-611234-000-000-00-000-00-000	Secondary Computer Lab Teacher	0	20,000	20,000
180-1130-611248-000-000-00-000-00-000	Instructional Interventionist	0	2,805	0
180-1130-611501-000-000-00-000-00-000	Paraprofessional	0	8,000	8,000
180-11xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	0	46,926	47,273
180-11xx-623101-000-000-xx-000-00-000	Teachers Retirement	0	851,358	832,339
180-11xx-623903-000-000-xx-000-00-000	Optional Retirement Expense	0	4,435	4,385
180-11xx-623905-000-000-xx-000-00-000	LA State Employee Rtmt-LASERS	0	1,052	1,432
180-11xx-626001-000-000-xx-000-00-000	Workers Comp Insurance	0	13,043	13,139
1200 - Special Education				
180-1210-612901-000-000-00-000-00-000	Forecast Adjustment	0	(11,000)	(11,000)
180-1211-611241-000-000-00-000-00-000	Special Education Teacher	0	195,382	208,000
180-1211-611241-012-000-00-000-00-000	Special Education Teacher	0	4,000	4,000
180-1211-611241-048-000-00-000-00-000	Special Education Teacher	0	4,000	4,000
180-1211-611243-000-000-75-000-00-000	Homebound Teacher	0	12,022	12,000
180-1211-611501-000-000-00-000-00-000	Paraprofessional	0	187,288	190,000
180-1211-611501-012-000-00-000-00-000	Paraprofessional	0	2,089	2,000
180-1212-611240-000-000-00-000-00-000	Special Ed Support Teacher	0	294,719	296,000
180-1212-611240-012-000-00-000-00-000	Special Ed Support Teacher	0	4,000	4,000
180-1214-611242-000-000-00-000-00-000	Adaptive Physical Education	0	24,000	24,000
180-1216-611245-063-000-00-000-00-000	Early Steps Teacher	0	4,000	4,000
180-1216-611247-000-000-00-000-00-000	Special Ed Non-Cat Presch Teacher	0	68,771	68,000
180-1216-611505-000-000-00-000-00-000	Special Ed Non-Cat Presch Para	0	25,961	26,000
180-1220-611281-000-000-00-000-00-000	Gifted Teacher	0	85,757	88,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
180-1220-611283-000-000-00-000-00-000	Talented Teacher	0	8,000	8,000
180-12xx-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	0	13,241	13,429
180-12xx-623101-xxx-000-xx-000-00-000	Teachers Retirement	0	239,847	236,172
180-12xx-623905-xxx-000-xx-000-00-000	LA State Employees Rtmt-LASERS	0	1,488	1,431
180-12xx-626001-xxx-000-xx-000-00-000	Workers Comp Insurance	0	3,684	3,737
1300 - Career & Technical Education Programs				
180-1340-611235-000-000-00-000-00-000	Family & Consumer Science	0	28,000	28,000
180-1360-611237-000-000-00-000-00-000	Business & Administration	0	60,000	60,000
180-1370-611239-000-000-00-000-00-000	Health Science Teacher	0	12,000	12,000
180-1390-611238-000-000-00-000-00-000	Other Career & Technical Teacher	0	66,000	68,000
180-1390-611501-000-000-00-000-00-000	Paraprofessional	0	4,000	4,000
180-13xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	2,366	2,378
180-13xx-623101-000-000-00-000-00-000	Teachers Retirement	0	41,550	40,802
180-13xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	0	1,208	1,093
180-13xx-623903-000-000-00-000-00-000	Optional Retirement Expense	0	1,052	1,096
180-13xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	0	1,488	1,433
180-13xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	685	688
1400 - Other Instructional Programs				
180-1410-611266-000-000-00-000-00-000	Secondary-Instr/Vocal Teacher	0	48,168	44,000
180-1410-611267-000-000-00-000-00-000	Elementary-Instr Music Teacher	0	44,000	44,000
180-1480-611262-000-000-00-000-00-000	Alternative Program Teacher	0	42,760	44,000
180-1480-611264-000-000-00-000-00-000	In-School Intervention Teacher	0	30,135	32,000
180-1480-611501-000-000-00-000-00-000	Paraprofessional	0	4,000	4,000
180-1490-611272-000-000-00-000-00-000	JAG Teacher	0	8,098	8,000
180-14xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	2,565	2,494
180-14xx-623101-000-000-00-000-00-000	Teachers Retirement	0	46,594	44,880
180-14xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	724	704
1500 - Special Programs				
180-1510-611205-000-000-00-000-00-000	Kindergarten Teacher	0	16,000	16,000
180-1510-611208-000-000-00-000-00-000	Elementary Teacher (1-8)	0	48,079	52,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
180-1510-611248-000-000-00-000-00-000	Instructional Interventionist	0	45,236	20,000
180-1510-611251-000-000-00-000-00-000	Title I Teacher	0	4,000	0
180-1510-611501-000-000-00-000-00-000	Paraprofessional	0	36,000	32,000
180-1520-611255-000-000-00-000-00-000	LEP Teacher	0	16,000	12,000
180-1520-611257-000-000-00-000-00-000	LEP Interpreter	0	4,000	4,000
180-1520-611501-000-000-00-000-00-000	Paraprofessional	0	4,000	4,000
180-1530-611271-000-000-00-000-00-000	Pre Kindergarten Teacher	0	203,740	204,000
180-1530-611501-000-000-00-000-00-000	Paraprofessional	0	102,050	102,000
180-15xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	6,773	6,236
180-15xx-623101-000-000-00-000-00-000	Teachers Retirement	0	125,488	112,214
180-15xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	0	744	716
180-15xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	1,916	1,768
1600 - Adult Education & Literacy Programs				
180-1600-611284-000-000-00-000-00-000	Adult Education Teacher	0	12,000	12,000
180-1600-611501-000-000-00-000-00-000	Paraprofessional	0	8,000	8,000
180-1600-622500-000-000-00-000-00-000	Medicare Part A	0	290	290
180-1600-623101-000-000-00-000-00-000	Teachers Retirement	0	5,259	5,099
180-1600-626001-000-000-00-000-00-000	Workers Comp Insurance	0	80	80
2100 - Support Services				
180-2111-611116-000-000-00-000-00-000	Supervisor-Child Welfare	0	8,000	8,000
180-2111-611401-000-000-00-000-00-000	Clerical/Secretarial	0	4,000	4,000
180-2122-611305-000-000-00-000-00-000	Guidance Counselor	0	150,300	152,000
180-2122-611409-000-000-00-000-00-000	Guidance Secretary	0	12,000	12,000
180-2131-611144-000-000-00-000-00-000	Coordinator-Nurse	0	4,000	4,000
180-2134-611601-000-000-00-000-00-000	Nursing Assistant	0	6,000	6,000
180-2134-611841-000-000-00-000-00-000	Health Nurse	0	42,250	44,000
180-2140-611401-000-000-00-000-00-000	Clerical/Secretarial	0	4,000	4,000
180-2140-611425-000-000-00-000-00-000	Microfilm Clerk	0	2,000	2,000
180-2142-611325-000-000-00-000-00-000	Psychologist	0	40,090	40,000
180-2145-611331-000-000-00-000-00-000	Educational Diagnostician	0	44,080	44,000
180-2145-611339-000-000-00-000-00-000	Coordinator-Pupil Appraisal	0	4,576	4,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
180-2149-611323-000-000-00-000-00-000	Social Worker	0	20,000	20,000
180-2149-611323-012-000-00-000-00-000	Social Worker	0	4,000	4,000
180-2152-611301-000-000-00-000-00-000	Speech Therapist/Pathologist	0	52,000	48,000
180-2152-611303-000-000-00-000-00-000	Speech Therapist Assistant	0	44,000	48,000
180-2152-611329-000-000-00-000-00-000	Qualified Examiner/Speech Path	0	20,000	20,000
180-2153-611337-000-000-00-000-00-000	Audiologist	0	4,000	4,000
180-2154-611903-000-000-00-000-00-000	Special Education Interpreter	0	6,000	6,000
180-2161-611321-000-000-00-000-00-000	Occupational Therapist	0	8,000	8,000
180-2170-611335-000-000-00-000-00-000	Assistive Technologist	0	4,000	4,000
180-2180-611253-000-000-00-000-00-000	Migrant Teacher/Recruiter	0	4,000	4,000
180-2180-611371-000-000-00-000-00-000	Project Itinerant Liaison	0	4,000	4,000
180-2180-611509-000-000-00-000-00-000	Migrant Advocate	0	2,000	2,000
180-2190-611355-000-000-00-000-00-000	Instr Technology Specialist	0	4,000	4,000
180-21xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	7,174	7,194
180-21xx-623101-000-000-00-000-00-000	Teachers Retirement	0	129,716	126,533
180-21xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	0	1,487	1,431
180-21xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	1,995	2,000
2200 - Instructional Staff Services				
180-2211-611111-000-000-00-000-00-000	Supervisor-Regular Programs	0	8,000	8,000
180-2211-611375-000-000-00-000-00-000	Coordinator-Testing & Accountability	0	4,000	4,000
180-2211-611401-000-000-00-000-00-000	Clerical/Secretarial	0	4,000	4,000
180-2212-611112-000-000-00-000-00-000	Supervisor-Special Education	0	4,000	4,000
180-2212-611363-000-000-00-000-00-000	Coordinator-Special Area	0	8,000	8,000
180-2212-611373-000-000-00-000-00-000	Facilitator-Special Area	0	24,000	24,000
180-2212-611401-000-000-00-000-00-000	Clerical/Secretarial	0	6,000	6,000
180-2214-611113-000-000-00-000-00-000	Supervisor-Federal Programs	0	4,000	4,000
180-2214-611129-000-000-00-000-00-000	Turnaround Specialist	0	3,800	4,000
180-2214-611349-000-000-00-000-00-000	Reading Consultant	0	0	4,000
180-2214-611363-000-000-00-000-00-000	Coordinator-Special Area	0	8,000	0
180-2214-611367-000-000-00-000-00-000	Coordinator-Staff Development	0	4,000	4,000
180-2214-611369-000-000-00-000-00-000	Coordinator-Early Childhood	0	6,033	8,000
180-2214-611401-000-000-00-000-00-000	Clerical/Secretarial	0	8,000	8,000

Terrebonne Parish School Board
 1/2 Cent Sales Tax Fund Budget
 Salaries and Benefits
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
180-2214-661822-000-000-00-000-00-000	Coordinator-Support Service	0	4,000	4,000
180-2216-611363-000-000-00-000-00-000	Coordinator-Special Area	0	4,000	4,000
180-2220-611347-000-000-61-000-00-000	Curriculum Specialist	0	16,000	16,000
180-2220-611352-000-000-00-000-00-000	STEM Coordinator	0	4,000	4,000
180-2220-611353-000-000-00-000-00-000	Master Teacher	0	28,000	28,000
180-2220-611354-000-000-00-000-00-000	Lead Teacher	0	12,000	12,000
180-2220-611356-000-000-00-000-00-000	Integration Specialist	0	8,000	8,000
180-2220-611357-000-000-00-000-00-000	Instructional Coach	0	98,918	100,000
180-2252-611287-000-000-00-000-00-000	Elementary Librarian	0	100,000	100,000
180-2252-611288-000-000-00-000-00-000	Secondary Librarian	0	28,000	28,000
180-2259-611423-000-000-00-000-00-000	Media Center Clerk	0	2,000	2,000
180-2290-611361-000-000-65-000-00-000	Facilitator-Education Technology	0	4,000	4,000
180-2290-611363-000-000-00-000-00-000	Coordinator-504 Coordinator	0	4,000	4,000
180-2290-611364-000-000-00-000-00-000	Grant Specialist	0	4,000	4,000
180-22xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	0	5,784	5,764
180-22xx-623101-000-000-xx-000-00-000	Teachers Retirement	0	106,395	103,421
180-22xx-623903-000-000-00-000-00-000	Optional Retirement Expense	0	1,128	1,095
180-22xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	1,642	1,638
2300 - General Administration				
180-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fees	39,519	105,000	105,000
180-2310-633310-000-000-21-000-00-000	Financial Audit Fees	0	700	700
180-2312-611429-000-000-00-000-00-000	Receptionist/Switchboard Operator	0	2,000	2,000
180-2312-611431-000-000-00-000-00-000	Executive Assistant	0	4,000	4,000
180-2321-611421-000-000-00-000-00-000	Executive Secretary	0	2,000	2,000
180-2324-611103-000-000-00-000-00-000	Assistant Superintendent	0	2,891	4,000
180-2324-611417-000-000-00-000-00-000	Assistant Superintendent Secretary	0	2,000	2,000
180-23xx-622500-000-000-xx-000-00-000	Medicare Part A Expense	0	144	145
180-23xx-623101-000-000-xx-000-00-000	Teachers Retirement	0	3,393	3,568
180-23xx-626001-000-000-xx-000-00-000	Workers Comp Insurance	0	56	56
2400 - School Administration				
180-2410-611141-000-000-00-000-00-000	Principal	0	141,323	140,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
180-2410-611141-012-000-00-000-00-000	Principal	0	4,000	4,000
180-2410-611405-000-000-00-000-00-000	School Clerical 12 Months	0	10,000	10,000
180-2410-611407-000-000-00-000-00-000	School Clerical Non 12 Months	0	75,109	76,000
180-2410-611407-012-000-00-000-00-000	School Clerical Non 12 Months	0	2,000	2,000
180-2420-611142-000-000-00-000-00-000	Assistant Principal	0	135,971	136,000
180-24xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	0	5,354	5,336
180-24xx-623101-xxx-000-00-000-00-000	Teachers Retirement	0	96,885	93,835
180-24xx-626001-xxx-000-00-000-00-000	Workers Comp Insurance	0	1,477	1,472
2500 - Business Services				
180-2511-611105-000-000-00-000-00-000	Chief Financial Officer	0	4,000	4,000
180-2511-611133-000-000-00-000-00-000	Chief Accountant	0	4,000	4,000
180-2511-611401-000-000-00-000-00-000	Clerical/Secretarial	0	2,000	2,000
180-2514-611411-000-000-00-000-00-000	Payroll Clerk	0	2,000	2,000
180-2514-611803-000-000-00-000-00-000	Payroll Manager	0	4,000	4,000
180-2514-611805-000-000-00-000-00-000	Accountant	0	4,000	4,000
180-2515-611413-000-000-00-000-00-000	Accounting Clerk	0	4,000	4,000
180-2515-611805-000-000-00-000-00-000	Accountant	0	20,000	20,000
180-2520-611124-000-000-00-000-00-000	Purchasing Agent	0	4,000	4,000
180-2520-611401-000-000-00-000-00-000	Clerical/Secretarial	0	567	0
180-2520-611819-000-000-00-000-00-000	Buyer	0	4,000	4,000
180-2530-611151-000-000-00-000-00-000	Warehouse Manager	0	2,933	2,000
180-2530-611607-000-000-00-000-00-000	Warehouseman/Commodity Clerk	0	4,000	4,000
180-2530-611631-000-000-00-000-00-000	Driver/General Laborer	0	4,000	4,000
180-2540-611401-000-000-00-000-00-000	Clerical/Secretarial	0	2,000	2,000
180-2590-611125-000-000-00-000-00-000	Risk Manager	0	4,000	4,000
180-2590-611401-000-000-00-000-00-000	Clerical/Secretarial	0	2,000	2,000
180-25xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	921	899
180-25xx-623101-000-000-00-000-00-000	Teachers Retirement	0	14,879	14,282
180-25xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	0	3,303	2,730
180-25xx-623905-000-000-00-000-00-000	LA State Employees Rtmt-LASERS	0	620	0
180-25xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	603	570

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
2600 - Operations & Maintenance of Plant Services				
180-2610-611131-000-000-00-000-00-000	Plant Operations Manager	0	4,000	4,000
180-2610-611401-000-000-00-000-00-000	Clerical/Secretarial	0	2,000	2,000
180-2620-611611-000-000-00-000-00-000	General Maintenance Helper	0	18,319	18,000
180-2620-611621-000-000-00-000-00-000	Custodian Non 12 Months	0	14,000	12,000
180-2620-611623-000-000-00-000-00-000	Building Manager & Custodian	0	202,194	206,000
180-2620-611623-012-000-00-000-00-000	Building Manager & Custodian	0	2,000	2,000
180-2620-611701-000-000-00-000-00-000	General Maintenance Leaderman	0	2,000	2,000
180-2620-611705-000-000-00-000-00-000	Carpenter	0	13,899	14,000
180-2620-611707-000-000-00-000-00-000	Roofer	0	4,000	4,000
180-2620-611709-000-000-00-000-00-000	Mason	0	2,000	2,000
180-2620-611711-000-000-00-000-00-000	Plumber	0	3,248	4,000
180-2620-611713-000-000-00-000-00-000	HVAC Technician	0	12,000	12,000
180-2620-611717-000-000-00-000-00-000	Electrician	0	3,906	4,000
180-2620-612901-000-000-00-000-00-000	Forecast Adjustment	0	(8,500)	(8,500)
180-2630-611719-000-000-00-000-00-000	Grounds Care Personnel	0	2,000	2,000
180-26xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	4,156	4,145
180-26xx-623101-000-000-00-000-00-000	Teachers Retirement	0	1,667	1,530
180-26xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	0	83,727	76,441
180-26xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	9,351	9,330
2700 - Student Transportation Services				
180-2710-611121-000-000-00-000-00-000	Supervisor-Transportation	0	4,000	4,000
180-2710-611401-000-000-00-000-00-000	Clerical/Secretarial	0	2,000	2,000
180-2710-611704-000-000-00-000-00-000	Dispatcher Fleet Operations	0	2,000	2,000
180-2710-611721-000-000-00-000-00-000	Coordinator Fleet Operations	0	2,000	2,000
180-2720-612901-000-000-00-000-00-000	Forecast Adjustment	0	(6,500)	(6,500)
180-2721-611633-000-000-00-000-00-000	Transportation Driver	0	39,826	40,000
180-2721-611635-000-000-00-000-00-000	Regular Education Bus Driver	0	245,921	254,000
180-2731-611637-000-000-00-000-00-000	Special Education Bus Driver	0	31,719	32,000
180-2732-611541-000-000-00-000-00-000	Special Education Bus Attendant	0	32,000	32,000
180-27xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	5,311	5,336
180-27xx-623101-000-000-00-000-00-000	Teachers Retirement	0	1,320	1,019

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
180-27xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	0	107,041	99,381
180-27xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	17,642	17,677
2800 - Central Services				
180-2821-611823-000-000-00-000-00-000	Public Information Officer	0	3,485	4,000
180-2831-611117-000-000-00-000-00-000	Supervisor-Personnel	0	4,000	4,000
180-2841-611123-000-000-00-000-00-000	Data Processing Manager	0	4,000	4,000
180-2833-611401-000-000-00-000-00-000	Clerical/Secretarial	0	10,000	10,000
180-2833-611832-000-000-00-000-00-000	Retirement Specialist	0	4,000	4,000
180-2843-611813-000-000-00-000-00-000	Data Processing Programmer	0	8,000	8,000
180-2845-611136-000-000-00-000-00-000	Network System Administrator	0	4,000	4,000
180-2845-611401-000-000-00-000-00-000	Clerical/Secretarial	0	2,000	2,000
180-2845-611809-000-000-00-000-00-000	Network System Engineer	0	4,000	4,000
180-2845-611811-000-000-00-000-00-000	Technical Support Specialist	0	12,000	12,000
180-28xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	756	754
180-28xx-623101-000-000-00-000-00-000	Teachers Retirement	0	14,590	14,280
180-28xx-626001-000-000-00-000-00-000	Workers Comp Insurance	0	225	224
3000 - Operation of Non-Instructional Services				
180-3111-611119-000-000-00-000-00-000	Supervisor-Child Nutrition	0	4,000	4,000
180-3111-611401-000-000-00-000-00-000	Clerical/Secretarial	0	4,000	4,000
180-3111-611413-000-000-00-000-00-000	Accounting Clerk	0	2,000	2,000
180-3111-611813-000-000-00-000-00-000	Data Processing Programmer	0	4,000	4,000
180-3112-611155-000-000-00-000-00-000	Ambulatory CNP Manager	0	3,648	4,000
180-3120-611604-000-000-00-000-00-000	Cafeteria Worker	0	203,116	204,000
180-3120-611631-000-000-00-000-00-000	Driver/General Laborer	0	4,000	4,000
180-3121-611156-000-000-00-000-00-000	Cafeteria Manager	0	44,000	44,000
180-3122-611157-000-000-00-000-00-000	Assistant Cafeteria Manager	0	16,000	16,000
180-3122-611158-000-000-00-000-00-000	Satellite School Facilitator	0	22,000	22,000
180-31xx-622500-000-000-00-000-00-000	Medicare Part A Expense	0	4,434	4,437
180-31xx-623101-000-000-00-000-00-000	Teachers Retirement	0	78,572	76,499
180-31xx-623103-000-000-00-000-00-000	Teachers Retirement-Plan A	0	1,252	1,228
180-31xx-623300-000-000-00-000-00-000	LA School Employees Rtmt-LSERS	0	1,208	1,092

3/4 CENT SALES TAX FUND



**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2016/2017**

	2016/2017 Original Budget
<hr style="border: 1px solid black;"/>	
Revenues	
Local - Sales Tax	\$17,249,158
- Interest	<u>47,000</u>
Total Revenues	17,296,158
 Expenditures	
Instruction	3,617,250
Support Services	<u>169,004</u>
Total Expenditures	3,786,254
 Other Financing Sources (Uses)	
Other Uses of Funds	<u>(15,298,163)</u>
Total Other Sources (Uses)	(15,298,163)
 Net Change in Fund Balance	 (1,788,259)
 Fund Balance	
Beginning	2,967,972
 Ending Fund Balance	
Restricted	
Instructional Programs	1,012,024
Committed	
Band Uniforms	<u>167,689</u>
Total Ending Fund Balance	<u>\$1,179,713</u>

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2016/2017**

	2016/2017 Original Budget
<hr/>	
Revenues	
Local - Sales Tax	\$17,249,158
- Interest	<u>47,000</u>
Total Revenues	17,296,158
 Expenditures	
Purchased Services	1,336,179
Supplies	2,434,375
Debt Service & Miscellaneous	<u>15,700</u>
Total Expenditures	3,786,254
 Other Financing Sources (Uses)	
Other Uses of Funds	<u>(15,298,163)</u>
Total Other Sources (Uses)	(15,298,163)
 Net Change in Fund Balance	 (1,788,259)
 Fund Balance	
Beginning	2,967,972
Ending Fund Balance	
Restricted	
Instructional Programs	1,012,024
Committed	
Band Uniforms	<u>167,689</u>
Total Ending Fund Balance	<u>\$1,179,713</u>

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2016/2017**

	Actual 2014/2015	Revised Budget 2015/2016	Original Budget 2016/2017
Revenues			
Local - Sales Tax	\$18,952,322	\$17,249,158	\$17,249,158
- Interest	<u>56,742</u>	<u>47,000</u>	<u>47,000</u>
Total Revenues	19,009,064	17,296,158	17,296,158
Expenditures			
Instruction	3,349,776	2,672,321	3,617,250
General Administration	<u>172,344</u>	<u>169,004</u>	<u>169,004</u>
Total Expenditures	3,522,120	2,841,325	3,786,254
Other Financing Sources (Uses)			
Other Uses of Funds	<u>(15,170,216)</u>	<u>(15,299,383)</u>	<u>(15,298,163)</u>
Total Other Sources (Uses)	(15,170,216)	(15,299,383)	(15,298,163)
Net Change in Fund Balance	316,728	(844,550)	(1,788,259)
Fund Balance			
Beginning	3,495,794	3,812,522	2,967,972
Ending Fund Balance			
Restricted			
Instructional Programs	3,674,833	2,830,283	1,012,024
Committed			
Band Uniforms	<u>137,689</u>	<u>137,689</u>	<u>167,689</u>
Total Ending Fund Balance	<u>\$3,812,522</u>	<u>\$2,967,972</u>	<u>\$1,179,713</u>

TERREBONNE PARISH SCHOOL BOARD
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2016/2017

	50% Salaries & Benefits	30% Plant Operation & Maintenance	20% Instructional	Total
Revenues				
Local - Sales Tax	\$8,624,579	\$5,174,747	\$3,449,832	\$17,249,158
- Interest	47,000	0	0	47,000
Total Revenues	<u>8,671,579</u>	<u>5,174,747</u>	<u>3,449,832</u>	<u>17,296,158</u>
Expenditures				
Instructional Expenditures	0	0	3,617,250	3,617,250
General Administration	84,502	50,701	33,801	169,004
Total	<u>84,502</u>	<u>50,701</u>	<u>3,651,051</u>	<u>3,786,254</u>
Other Sources (Uses) of Funds				
Other Financing Uses				
Salaries & Benefits Transfer	(8,540,077)	0	0	(8,540,077)
Interest Transfer	(47,000)	0	0	(47,000)
Plant Operation & Maintenance Transfer	0	(5,124,046)	0	(5,124,046)
Instructional Support Transfer	0	0	(1,587,040)	(1,587,040)
Total Other Sources (Uses) of Funds	<u>(8,587,077)</u>	<u>(5,124,046)</u>	<u>(1,587,040)</u>	<u>(15,298,163)</u>
Net Change in Fund Balance	0	0	(1,788,259)	(1,788,259)
Fund Balance				
Beginning	0	0	2,967,972	2,967,972
Ending				
Restricted for Instructional Programs	0	0	1,012,024	1,012,024
Committed for Band Uniforms	0	0	167,689	167,689
Ending Fund Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,179,713</u></u>	<u><u>\$1,179,713</u></u>

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Fiscal Year 2016/2017

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; and 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; and 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 2016/2017

School Type	Allotment per Student
Elementary, Middle & Jr. High Schools	\$40
High Schools	\$45
Career & Technical High School	\$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 is 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 using this allocation.

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Fiscal Year 2016/2017

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 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
190-0000-511312-000-000-00-000-00-000	3/4 Cent Sales Tax	\$18,952,322	\$17,249,158	\$17,249,158
190-0000-515100-000-000-00-000-00-000	Earnings On Investment	30,085	25,000	25,000
190-0000-515101-000-000-00-000-00-000	Interest Income	20,813	22,000	22,000
190-0000-515320-000-000-00-000-00-000	Unrealized Gain/Loss on Invest	5,844	0	0
Total Revenues		\$19,009,064	\$17,296,158	\$17,296,158

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Current Year - Project 000
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
1100 - Regular Programs				
190-1100-632018-000-000-00-260-00-000	Instructional Services	\$2,600	\$0	\$0
190-1100-643018-000-000-00-000-00-000	Equipment Repair Service	1,425	2,000	2,000
190-1100-653038-000-000-00-000-00-000	Software Access License	0	21,600	0
190-1100-655022-000-000-00-000-00-000	Printed Report Cards	6,431	7,000	8,000
190-1100-656005-000-000-00-000-00-000	Test/Evaluation Fee	58,116	38,000	58,000
190-1100-656009-000-000-00-000-00-000	Tuition Expense-Student	21,812	20,100	20,000
190-1100-661005-000-000-00-000-00-000	Instructional Materials	32,796	87,000	87,000
190-1100-661005-000-000-00-150-00-000	Instructional Materials - Reading	31,837	50,000	50,000
190-1100-661005-000-000-00-190-00-000	Instructional Materials - Social Stud	0	20,000	20,000
190-1100-661005-000-000-00-220-00-000	Instructional Materials - Math	61,585	50,000	50,000
190-1100-661005-000-000-00-260-00-000	Instructional Materials - Science	2,159	30,000	30,000
190-1100-661005-000-000-00-468-00-000	Instructional Materials - Other	9,589	20,000	20,000
190-1100-661005-000-000-00-69-000-00-000	Instructional Materials - 504	0	10,000	10,000
190-1100-661005-000-000-00-75-000-00-000	Instructional Materials - Homebound	71	500	500
190-1100-661008-000-000-00-000-00-000	Instructional Materials-Unallocated	(106,385)	200,000	200,000
190-1100-661035-000-000-00-000-00-000	Computer Furniture	0	10,000	10,000
190-1100-661037-000-000-00-000-00-000	Classroom Furniture/Fixtures	66,654	100,000	100,000
190-1100-661037-005-000-00-930-00-000	Classroom Furniture/Fixtures	6,480	0	0
190-1100-661037-044-000-00-930-00-000	Classroom Furniture/Fixtures	115,316	0	0
190-1100-661040-000-000-00-000-00-000	Testing Materials	29	50,000	1,000
1105 - Kindergarten				
190-1105-661005-000-000-00-000-00-000	Instructional Materials	1,138	1,000	1,000
1220 - Gifted and Talented				
190-1220-661005-000-000-00-000-00-000	Instructional Materials	1,099	18,250	17,450
1300 - Career & Technical Education Programs				
190-1300-643018-000-000-00-000-00-000	Equipment Repair Service	160	500	500
190-1300-643018-040-000-00-000-00-000	Equipment Repair Service	4,203	2,500	2,500
190-1300-644234-040-000-00-000-00-000	Equipment Rental	13,765	12,000	12,000
190-1300-661005-040-000-00-000-00-000	Instructional Materials	10,817	15,000	10,000

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 Current Year - Project 000
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
190-1300-661020-040-000-00-000-00-000	Career/Technical Supplies	4,874	7,500	7,500
190-1300-661021-040-000-00-000-00-000	Career/Tech Building Materials	4,444	10,000	5,000
190-1300-681028-040-000-00-000-00-000	Dues and Fees	3,806	5,000	4,000
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	0	4,399	0
190-1410-661011-002-000-00-000-00-000	Instrumental Music Supplies	336	334	334
190-1410-661011-006-000-00-000-00-000	Instrumental Music Supplies	783	1,002	1,003
190-1410-661011-007-000-00-000-00-000	Instrumental Music Supplies	900	903	903
190-1410-661011-008-000-00-000-00-000	Instrumental Music Supplies	721	594	594
190-1410-661011-009-000-00-000-00-000	Instrumental Music Supplies	398	384	384
190-1410-661011-014-000-00-000-00-000	Instrumental Music Supplies	1,056	718	718
190-1410-661011-016-000-00-000-00-000	Instrumental Music Supplies	269	260	260
190-1410-661011-021-000-00-000-00-000	Instrumental Music Supplies	524	718	718
190-1410-661011-022-000-00-000-00-000	Instrumental Music Supplies	217	507	507
190-1410-661011-023-000-00-000-00-000	Instrumental Music Supplies	707	606	606
190-1410-661011-026-000-00-000-00-000	Instrumental Music Supplies	552	433	433
190-1410-661011-027-000-00-000-00-000	Instrumental Music Supplies	759	1,374	1,374
190-1410-661011-029-000-00-000-00-000	Instrumental Music Supplies	139	396	396
190-1410-661011-035-000-00-000-00-000	Instrumental Music Supplies	131	582	582
190-1410-661011-039-000-00-000-00-000	Instrumental Music Supplies	372	507	507
190-1410-661011-044-000-00-000-00-000	Instrumental Music Supplies	510	682	681
190-1410-661032-005-000-00-000-00-000	Band Uniforms	64,243	0	0
190-1410-661032-013-000-00-000-00-000	Band Uniforms	53,510	0	0
190-1410-661032-034-000-00-000-00-000	Band Uniforms	52,848	0	0
190-1410-661032-036-000-00-000-00-000	Band Uniforms	62,942	0	0
1460 - After School Programs				
190-1460-661005-000-000-00-720-00-000	Instructional Materials	36,494	50,000	50,000
1470 - Summer School Programs				
190-1470-661005-000-000-00-740-00-000	Instructional Materials	32,478	80,000	0

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 Current Year - Project 000
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
1600 - Adult Education & Literacy Program				
190-1600-656005-000-000-00-000-00-000	Test/Evaluation Fee	1,539	1,600	1,600
2120 - Guidance Services				
190-2120-661049-000-000-00-000-00-000	Guidance Materials	4,755	6,700	5,000
2310 - Board of Education Services				
190-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fee	159,009	156,154	156,154
190-2310-633310-000-000-00-000-00-000	Financial Audit Fees	5,500	4,850	4,850
190-2310-634058-000-000-21-000-00-000	Cash Management Fees	7,845	8,000	8,000
2400 - School Administration				
190-2400-681028-000-000-00-000-00-000	Dues and Fees	14,231	10,900	11,700
5200 - Fund Transfers				
190-5200-693201-000-000-00-000-00-000	Salary & Benefit Transfer	9,395,828	8,540,077	8,540,077
190-5200-693211-000-000-00-000-00-000	Plant O & M Transfer, A/C Transfer	5,633,990	5,124,046	5,124,046
190-5200-693215-000-000-00-000-00-000	Interest Income Transfer	50,898	47,000	47,000
190-5200-693222-000-000-00-000-00-000	Library Materials Transfer	89,500	88,260	87,040
190-5200-693225-000-000-00-000-00-000	Textbook Transfer	0	1,500,000	1,500,000
	Total Project 000	\$16,028,805	\$16,420,136	\$16,272,117

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Technology - Project 030
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
1100 - Regular Programs				
190-1100-634004-000-030-00-000-00-000	Installation/Support Fees	\$390	\$0	\$0
190-1100-653038-000-030-00-000-00-000	Software Access License	324,370	17,250	1,051,375
190-1100-661510-000-030-00-000-00-000	Supplies-Technology Related	730,163	140,220	500,000
190-1100-661510-001-030-00-000-00-000	Supplies-Technology Related	16,734	16,843	16,000
190-1100-661510-002-030-00-000-00-000	Supplies-Technology Related	3,819	3,950	3,800
190-1100-661510-004-030-00-000-00-000	Supplies-Technology Related	10,080	10,300	9,760
190-1100-661510-005-030-00-000-00-000	Supplies-Technology Related	28,572	29,200	30,600
190-1100-661510-006-030-00-000-00-000	Supplies-Technology Related	9,673	16,221	13,180
190-1100-661510-007-030-00-000-00-000	Supplies-Technology Related	9,878	5,155	7,240
190-1100-661510-008-030-00-000-00-000	Supplies-Technology Related	15,633	15,292	15,200
190-1100-661510-009-030-00-000-00-000	Supplies-Technology Related	6,916	7,540	7,160
190-1100-661510-011-030-00-000-00-000	Supplies-Technology Related	6,920	8,180	8,460
190-1100-661510-013-030-00-000-00-000	Supplies-Technology Related	18,859	19,740	20,380
190-1100-661510-014-030-00-000-00-000	Supplies-Technology Related	11,417	7,503	7,900
190-1100-661510-015-030-00-000-00-000	Supplies-Technology Related	15,466	15,240	13,860
190-1100-661510-016-030-00-000-00-000	Supplies-Technology Related	4,868	4,380	4,420
190-1100-661510-017-030-00-000-00-000	Supplies-Technology Related	12,577	10,948	10,120
190-1100-661510-019-030-00-000-00-000	Supplies-Technology Related	5,498	5,480	5,200
190-1100-661510-020-030-00-000-00-000	Supplies-Technology Related	21,667	21,620	21,000
190-1100-661510-021-030-00-000-00-000	Supplies-Technology Related	6,640	7,440	7,380
190-1100-661510-022-030-00-000-00-000	Supplies-Technology Related	6,929	7,050	7,080
190-1100-661510-023-030-00-000-00-000	Supplies-Technology Related	14,167	13,844	13,520
190-1100-661510-025-030-00-000-00-000	Supplies-Technology Related	6,019	5,607	5,420
190-1100-661510-026-030-00-000-00-000	Supplies-Technology Related	12,519	11,888	11,560
190-1100-661510-027-030-00-000-00-000	Supplies-Technology Related	19,992	18,961	18,480
190-1100-661510-028-030-00-000-00-000	Supplies-Technology Related	9,283	9,697	8,600
190-1100-661510-029-030-00-000-00-000	Supplies-Technology Related	14,587	14,400	14,840
190-1100-661510-030-030-00-000-00-000	Supplies-Technology Related	3,596	3,234	3,040
190-1100-661510-033-030-00-000-00-000	Supplies-Technology Related	12,159	12,613	12,060
190-1100-661510-034-030-00-000-00-000	Supplies-Technology Related	20,559	20,580	20,260
190-1100-661510-035-030-00-000-00-000	Supplies-Technology Related	8,458	9,881	8,840
190-1100-661510-036-030-00-000-00-000	Supplies-Technology Related	20,054	20,316	19,080

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 Technology - Project 030
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
190-1100-661510-038-030-00-000-00-000	Supplies-Technology Related	11,664	11,400	11,480
190-1100-661510-039-030-00-000-00-000	Supplies-Technology Related	4,032	6,403	4,580
190-1100-661510-044-030-00-000-00-000	Supplies-Technology Related	0	0	6,960
190-1100-661510-044-030-00-930-00-000	Supplies-Technology Related	66,033	12,048	0
1210 - Special Education				
190-1210-661510-xxx-030-00-000-00-000	Supplies-Technology Related	1,460	2,608	2,000
1300 - Career And Technical Education				
190-1300-661510-040-030-00-000-00-000	Supplies-Technology Related	5,744	7,024	6,000
1480 - Alternative Programs				
190-1480-661510-012-030-00-000-00-000	Supplies-Technology Related	2,229	3,010	3,000
Total Project 030		\$1,499,624	\$553,066	\$1,929,835

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
School Allotment - Project 750
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
1100 - Regular Programs				
190-1100-644230-001-750-00-000-00-000	Copy Equipment Rental-ACD	\$15,701	\$0	\$0
190-1100-644230-002-750-00-000-00-000	Copy Equipment Rental-BBS	2,707	0	0
190-1100-644230-004-750-00-000-00-000	Copy Equipment Rental-BRG	11,176	0	0
190-1100-644230-005-750-00-000-00-000	Copy Equipment Rental-HLB	32,003	0	0
190-1100-644230-007-750-00-000-00-000	Copy Equipment Rental-CMS	9,377	0	0
190-1100-644230-008-750-00-000-00-000	Copy Equipment Rental-CBB	21,343	0	0
190-1100-644230-009-750-00-000-00-000	Copy Equipment Rental-DES	9,800	0	0
190-1100-644230-011-750-00-000-00-000	Copy Equipment Rental-EHS	7,165	0	0
190-1100-644230-013-750-00-000-00-000	Copy Equipment Rental-EMHS	25,771	0	0
190-1100-644230-014-750-00-000-00-000	Copy Equipment Rental-ELY	10,557	0	0
190-1100-644230-015-750-00-000-00-000	Copy Equipment Rental-EVG	9,983	0	0
190-1100-644230-016-750-00-000-00-000	Copy Equipment Rental-GIB	5,535	0	0
190-1100-644230-017-750-00-000-00-000	Copy Equipment Rental-GCE	11,410	0	0
190-1100-644230-019-750-00-000-00-000	Copy Equipment Rental-HON	6,246	0	0
190-1100-644230-020-750-00-000-00-000	Copy Equipment Rental-HJH	27,318	0	0
190-1100-644230-021-750-00-000-00-000	Copy Equipment Rental-LAC	1,679	0	0
190-1100-644230-022-750-00-000-00-000	Copy Equipment Rental-LEG	7,677	0	0
190-1100-644230-023-750-00-000-00-000	Copy Equipment Rental-LIS	16,691	0	0
190-1100-644230-025-750-00-000-00-000	Copy Equipment Rental-MES	6,134	0	0
190-1100-644230-026-750-00-000-00-000	Copy Equipment Rental-MMS	15,655	0	0
190-1100-644230-027-750-00-000-00-000	Copy Equipment Rental-MUL	24,272	0	0
190-1100-644230-028-750-00-000-00-000	Copy Equipment Rental-OAK	12,023	0	0
190-1100-644230-029-750-00-000-00-000	Copy Equipment Rental-OKS	18,196	0	0
190-1100-644230-030-750-00-000-00-000	Copy Equipment Rental-PAC	4,014	0	0
190-1100-644230-033-750-00-000-00-000	Copy Equipment Rental-SCH	14,509	0	0
190-1100-644230-034-750-00-000-00-000	Copy Equipment Rental-STHS	20,474	0	0
190-1100-644230-035-750-00-000-00-000	Copy Equipment Rental-SDN	7,979	0	0
190-1100-644230-036-750-00-000-00-000	Copy Equipment Rental-THS	20,135	0	0
190-1100-644230-038-750-00-000-00-000	Copy Equipment Rental-ULC	15,854	0	0
190-1100-644230-039-750-00-000-00-000	Copy Equipment Rental-VES	3,022	0	0
190-1100-644230-044-750-00-000-00-000	Copy Equipment Rental-GCM	4,942	0	0
190-1100-653038-002-750-00-000-00-000	Software Access License-BBS	2,660	0	0

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 School Allotment - Project 750
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
190-1100-653038-017-750-00-000-00-000	Software Access License-GCE	7,871	0	0
190-1100-661005-001-750-00-000-00-000	Instructional Materials-ACD	36,428	24,364	32,000
190-1100-661005-002-750-00-000-00-000	Instructional Materials-BBS	7,950	12,540	7,600
190-1100-661005-004-750-00-000-00-000	Instructional Materials-BRG	16,388	18,335	19,520
190-1100-661005-005-750-00-000-00-000	Instructional Materials-HLB	29,654	70,374	68,850
190-1100-661005-006-750-00-000-00-000	Instructional Materials-BRD	36,627	33,423	26,360
190-1100-661005-007-750-00-000-00-000	Instructional Materials-CMS	6,104	21,204	14,480
190-1100-661005-008-750-00-000-00-000	Instructional Materials-CBB	20,204	20,217	30,400
190-1100-661005-009-750-00-000-00-000	Instructional Materials-DES	10,708	39,896	14,320
190-1100-661005-011-750-00-000-00-000	Instructional Materials-EHS	15,482	20,541	16,920
190-1100-661005-013-750-00-000-00-000	Instructional Materials-EMHS	31,974	29,268	45,855
190-1100-661005-014-750-00-000-00-000	Instructional Materials-ELY	10,561	13,389	15,800
190-1100-661005-015-750-00-000-00-000	Instructional Materials-EVG	25,127	33,513	31,185
190-1100-661005-016-750-00-000-00-000	Instructional Materials-GIB	8,222	16,356	8,840
190-1100-661005-017-750-00-000-00-000	Instructional Materials-GCE	22,350	35,014	20,240
190-1100-661005-019-750-00-000-00-000	Instructional Materials-HON	10,249	10,309	10,400
190-1100-661005-020-750-00-000-00-000	Instructional Materials-HJH	34,209	44,435	47,250
190-1100-661005-021-750-00-000-00-000	Instructional Materials-LAC	9,882	13,973	14,760
190-1100-661005-022-750-00-000-00-000	Instructional Materials-LEG	12,130	19,705	14,160
190-1100-661005-023-750-00-000-00-000	Instructional Materials-LIS	25,937	35,612	27,040
190-1100-661005-025-750-00-000-00-000	Instructional Materials-MES	7,888	11,995	10,840
190-1100-661005-026-750-00-000-00-000	Instructional Materials-MMS	16,783	20,811	23,120
190-1100-661005-027-750-00-000-00-000	Instructional Materials-MUL	29,897	28,581	36,960
190-1100-661005-028-750-00-000-00-000	Instructional Materials-OAK	7,940	19,303	17,200
190-1100-661005-029-750-00-000-00-000	Instructional Materials-OKS	19,019	33,954	29,680
190-1100-661005-030-750-00-000-00-000	Instructional Materials-PAC	5,812	7,433	6,080
190-1100-661005-033-750-00-000-00-000	Instructional Materials-SCH	25,515	43,082	24,120
190-1100-661005-034-750-00-000-00-000	Instructional Materials-STHS	48,240	62,001	45,585
190-1100-661005-035-750-00-000-00-000	Instructional Materials-SDN	22,132	17,206	17,680
190-1100-661005-036-750-00-000-00-000	Instructional Materials-THS	33,195	49,910	42,930
190-1100-661005-038-750-00-000-00-000	Instructional Materials-ULC	13,800	39,239	22,960
190-1100-661005-039-750-00-000-00-000	Instructional Materials-VES	8,986	10,573	9,160
190-1100-661005-044-750-00-000-00-000	Instructional Materials-GCM	9,826	7,413	13,920

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
School Allotment - Project 750
Fiscal Year 2016/2017

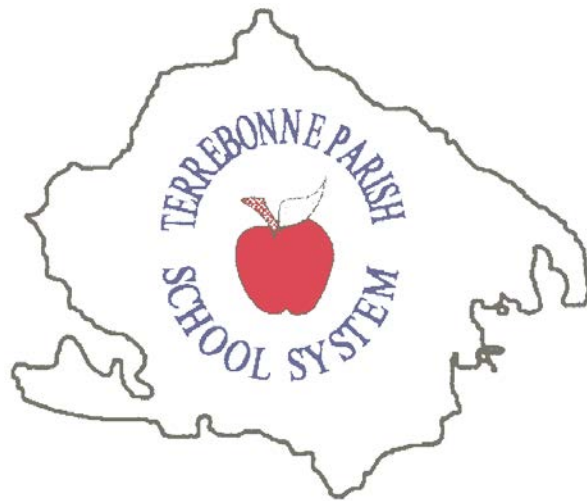
Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
190-1100-661510-005-750-00-000-00-000	Supplies-Technology Related	1,878	0	0
190-1100-661510-015-750-00-000-00-000	Supplies-Technology Related	4,720	0	0
190-1100-661510-020-750-00-000-00-000	Supplies-Technology Related	265	0	0
190-1100-661510-021-750-00-000-00-000	Supplies-Technology Related	36	0	0
190-1100-661510-029-750-00-000-00-000	Supplies-Technology Related	904	0	0
190-1100-661510-034-750-00-000-00-000	Supplies-Technology Related	6,960	0	0
190-1100-661510-038-750-00-000-00-000	Supplies-Technology Related	4,330	0	0
1200 - Special Education				
190-1210-644230-032-750-00-000-00-000	Copy Equipment Rental-SEC	1,004	0	0
190-1210-661005-032-750-00-000-00-000	Instructional Materials-SEC	3,923	8,214	4,000
1300 - Career & Technical Education Programs				
190-1300-644230-040-750-00-000-00-000	Copy Equipment Rental-CTHS	3,485	0	0
190-1300-661005-040-750-00-000-00-000	Instructional Materials-CTHS	9,729	11,467	13,500
1480 - Alternative Programs				
190-1480-644230-012-750-00-000-00-000	Copy Equipment Rental-ESS	1,529	0	0
190-1480-661005-012-750-00-000-00-000	Instructional Materials-ESS	8,092	1,662	6,000
Total Project 750		\$1,075,953	\$885,312	\$789,715

Terrebonne Parish School Board
3/4 Cent Sales Tax Budget
Parish Allotment - Project 770
Fiscal Year 2016/2017

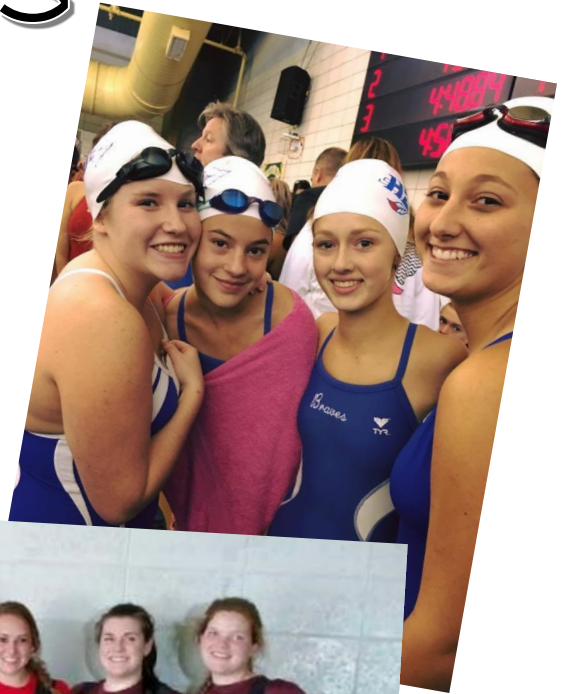
Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
1300 - Career & Technical Education Programs				
190-1300-661010-005-770-00-000-00-000	Vocational Arts Supplies	\$0	\$4,318	\$685
190-1300-661010-013-770-00-000-00-000	Vocational Arts Supplies	1,594	2,224	1,570
190-1300-661010-020-770-00-000-00-000	Vocational Arts Supplies	0	915	985
190-1300-661010-034-770-00-000-00-000	Vocational Arts Supplies	0	7,992	960
190-1300-661010-036-770-00-000-00-000	Vocational Arts Supplies	1,557	3,310	0
190-1300-661013-036-770-00-000-00-000	Industrial Arts Supplies	0	70	45
190-1300-661014-005-770-00-000-00-000	Home Economics Supplies	32	3,187	1,590
190-1300-661014-013-770-00-000-00-000	Home Economics Supplies	810	1,790	1,080
190-1300-661014-020-770-00-000-00-000	Home Economics Supplies	112	0	0
190-1300-661014-034-770-00-000-00-000	Home Economics Supplies	1,068	4,520	1,560
190-1300-661014-036-770-00-000-00-000	Home Economics Supplies	1,092	3,829	840
190-1300-661014-040-770-00-000-00-000	Home Economics Supplies	336	452	330
190-1300-661015-005-770-00-000-00-000	Business Class Supplies	477	6,397	3,900
190-1300-661015-013-770-00-000-00-000	Business Class Supplies	2,518	2,663	1,215
190-1300-661015-015-770-00-000-00-000	Business Class Supplies	749	1,997	1,080
190-1300-661015-020-770-00-000-00-000	Business Class Supplies	1,313	2,706	1,255
190-1300-661015-034-770-00-000-00-000	Business Class Supplies	2,364	2,007	2,410
190-1300-661015-036-770-00-000-00-000	Business Class Supplies	0	8,322	875
1410 - Co-Curricular Activities				
190-1410-643018-005-770-00-000-00-000	Equipment Repair Service	1,643	8,074	1,500
190-1410-643018-013-770-00-000-00-000	Equipment Repair Service	914	7,757	1,500
190-1410-643018-015-770-00-000-00-000	Equipment Repair Service	0	4,600	1,000
190-1410-643018-020-770-00-000-00-000	Equipment Repair Service	0	8,795	1,000
190-1410-643018-028-770-00-000-00-000	Equipment Repair Service	900	5,507	1,000
190-1410-643018-034-770-00-000-00-000	Equipment Repair Service	895	2,526	1,500
190-1410-643018-036-770-00-000-00-000	Equipment Repair Service	0	4,868	1,500
190-1410-643018-044-770-00-000-00-000	Equipment Repair Service	0	3,000	1,000
190-1410-643018-070-770-00-000-00-000	Equipment Repair Service	0	3,000	1,000
190-1410-661011-005-770-00-000-00-000	Instrumental Music Supplies	5,520	885	1,015
190-1410-661011-013-770-00-000-00-000	Instrumental Music Supplies	894	830	530
190-1410-661011-015-770-00-000-00-000	Instrumental Music Supplies	0	5,494	680

Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Parish Allotment - Project 770
 Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
190-1410-661011-020-770-00-000-00-000	Instrumental Music Supplies	2,028	3,792	805
190-1410-661011-028-770-00-000-00-000	Instrumental Music Supplies	66	1,393	310
190-1410-661011-034-770-00-000-00-000	Instrumental Music Supplies	1,214	126	555
190-1410-661011-036-770-00-000-00-000	Instrumental Music Supplies	5,135	10	770
190-1410-661011-044-770-00-000-00-000	Instrumental Music Supplies	49	513	400
190-1410-661011-070-770-00-000-00-000	Instrumental Music Supplies	0	2,053	755
190-1410-661012-005-770-00-000-00-000	Vocal Music Supplies	397	4,163	300
190-1410-661012-013-770-00-000-00-000	Vocal Music Supplies	0	85	90
190-1410-661012-015-770-00-000-00-000	Vocal Music Supplies	0	35	165
190-1410-661012-020-770-00-000-00-000	Vocal Music Supplies	0	2,168	140
190-1410-661012-034-770-00-000-00-000	Vocal Music Supplies	0	1,697	160
190-1410-661012-036-770-00-000-00-000	Vocal Music Supplies	145	224	195
2252 - School Library/Media Services				
190-2252-661028-002-770-00-000-00-000	Library Materials & Supplies	89	0	0
190-2252-661028-004-770-00-000-00-000	Library Materials & Supplies	1,296	0	0
190-2252-661028-008-770-00-000-00-000	Library Materials & Supplies	461	0	0
190-2252-661028-025-770-00-000-00-000	Library Materials & Supplies	645	0	0
190-2252-664425-001-770-00-000-00-000	Periodicals & Magazines	0	1,510	700
190-2252-664425-002-770-00-000-00-000	Periodicals & Magazines	240	3,261	700
190-2252-664425-004-770-00-000-00-000	Periodicals & Magazines	198	1,376	700
190-2252-664425-005-770-00-000-00-000	Periodicals & Magazines	415	2,095	1,000
190-2252-664425-006-770-00-000-00-000	Periodicals & Magazines	466	1,522	700
190-2252-664425-007-770-00-000-00-000	Periodicals & Magazines	441	2,458	700
190-2252-664425-008-770-00-000-00-000	Periodicals & Magazines	225	780	700
190-2252-664425-009-770-00-000-00-000	Periodicals & Magazines	2,798	709	700
190-2252-664425-011-770-00-000-00-000	Periodicals & Magazines	966	868	700
190-2252-664425-013-770-00-000-00-000	Periodicals & Magazines	786	1,286	1,000
190-2252-664425-014-770-00-000-00-000	Periodicals & Magazines	0	3,269	700
190-2252-664425-015-770-00-000-00-000	Periodicals & Magazines	0	9,220	1,000
190-2252-664425-016-770-00-000-00-000	Periodicals & Magazines	2,328	2,880	700
190-2252-664425-017-770-00-000-00-000	Periodicals & Magazines	0	7,757	700
190-2252-664425-019-770-00-000-00-000	Periodicals & Magazines	622	814	700



SPECIAL REVENUE FUNDS



**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017**

	2016/2017 Original Budget
Revenues	
Local Sources	\$463,739
State Sources	1,306,210
Federal Sources	<u>16,205,168</u>
Total Revenues	17,975,117
Expenditures	
Instruction	12,396,730
Support Services	<u>7,077,317</u>
Total Expenditures	19,474,047
Other Financing Sources (Uses)	
Other Sources of Funds	1,587,040
Other Uses of Funds	<u>(1,256,401)</u>
Total Other Sources (Uses)	330,639
Net Change in Fund Balance	(1,168,291)
Fund Balance	
Beginning Fund Balance	1,233,916
Ending Fund Balance, Assigned	<u>\$65,625</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017**

**2016/2017
Original
Budget**

Revenues

Local Sources	\$463,739
State Sources	1,306,210
Federal Sources	<u>16,205,168</u>
Total Revenues	17,975,117

Expenditures

Salaries	9,980,548
Employee Benefits	5,080,715
Purchased Services	907,299
Supplies	3,350,970
Debt Service & Miscellaneous	<u>154,515</u>
Total Expenditures	19,474,047

Other Financing Sources (Uses)

Other Sources of Funds	1,587,040
Other Uses of Funds	<u>(1,256,401)</u>
Total Other Sources (Uses)	330,639

Net Change in Fund Balance	(1,168,291)
----------------------------	-------------

Fund Balance

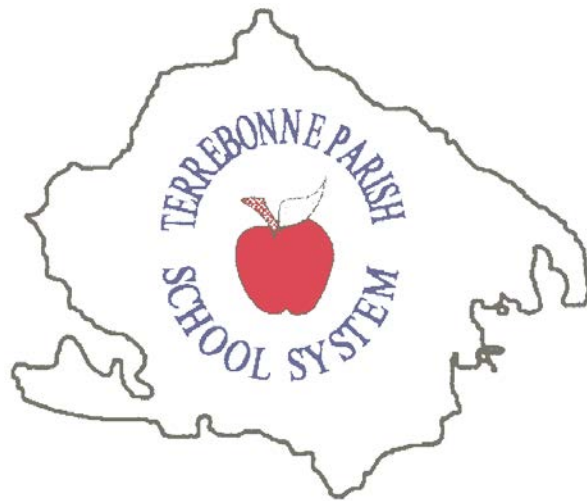
Beginning	1,233,916
Ending Fund Balance, Assigned	<u>\$65,625</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017**

	2014/2015	2015/2016	2016/2017
	<u>Actual</u>	<u>Revised Budget</u>	<u>Original Budget</u>
Revenues			
Local Revenues	\$720,664	\$448,988	\$463,739
State Revenues	3,503,359	2,463,373	1,306,210
Federal Revenues	<u>16,890,596</u>	<u>20,327,789</u>	<u>16,205,168</u>
Total Revenues	21,114,619	23,240,150	17,975,117
Expenditures			
Regular Programs	5,316,050	3,845,447	3,514,580
Special Education Programs	929,729	1,563,658	258,221
Career & Technical Programs	312,296	443,860	302,677
Other Instructional Programs	823,354	755,032	745,549
Special Programs	8,091,655	8,155,824	7,075,420
Adult Education Programs	537,670	656,552	500,283
Pupil Support Services	2,642,681	2,849,511	2,336,383
Instructional Support Services	4,577,126	5,197,415	4,100,029
General Administration	4,309	7,196	5,470
School Administration	105,123	36,341	36,342
Maintenance of Plant	20,296	7,599	1,950
Student Transportation Services	827,675	846,316	596,783
Central Services	828	360	360
Food Services Operations	<u>624</u>	<u>0</u>	<u>0</u>
Total Expenditures	24,189,416	24,365,111	19,474,047
Other Financing Sources (Uses)			
Other Sources of Funds	3,321,080	3,588,260	1,587,040
Other Uses of Funds	<u>(1,147,927)</u>	<u>(1,540,122)</u>	<u>(1,256,401)</u>
Total Other Sources (Uses)	2,173,153	2,048,138	330,639
Net Change in Fund Balance	(901,644)	923,177	(1,168,291)
Fund Balance			
Beginning Fund Balance	1,212,383	310,739	1,233,916
Ending Fund Balance, Assigned	<u>\$310,739</u>	<u>\$1,233,916</u>	<u>\$65,625</u>

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

FUND NAME	FUND NUMBER	REVENUES & OTHER SOURCES	EXPENDITURES & OTHER USES	BEGINNING BALANCE 7/1/16	ENDING BALANCE 6/30/17
LOCAL AND STATE:					
MFP Level 4	142	0	140,248	140,248	0
Local Billable/Child Care Program	470	454,100	454,100	0	0
Education Excellence Fund	510	300,000	328,043	37,201	9,158
Early Childhood Community Network Lead Agency	520	27,072	27,072	0	0
State Cecil J Picard LA 4 Early Childhood Program	550	383,678	383,678	0	0
LQEA 8(g) Preschool Student Enhancement Block Grant	630	219,319	219,319	0	0
Special Education Act 36/37	660	68,360	68,360	0	0
State Adult Education	680	216,994	216,994	0	0
Library Allotment	730	87,040	87,040	56,467	56,467
Textbooks and Materials	740	1,600,426	2,600,426	1,000,000	0
TOTAL LOCAL AND STATE FUNDS	10	\$3,356,989	\$4,525,280	\$1,233,916	\$65,625
FEDERAL FUNDS:					
NCLB Title I - SRCL Fund	210	182,254	182,254	0	0
NCLB Title I	220	5,365,868	5,365,868	0	0
NCLB Title I - Migrant Education	230	211,026	211,026	0	0
US Dept of Health and Human Services-TANF	240	3,622,223	3,622,223	0	0
NCLB Title I - Part G	270	13,243	13,243	0	0
USDHHS Childcare & Development Block Grant	280	29,328	29,328	0	0
NCLB Title III	310	86,032	86,032	0	0
NCLB Title II	370	1,257,055	1,257,055	0	0
NCLB Title VII-Indian Education	410	403,108	403,108	0	0
Federal Adult Education	490	355,207	355,207	0	0
NCLB Title X Fund	560	69,406	69,406	0	0
Federal Vocational Education	590	232,058	232,058	0	0
Special Education PL101-476 IDEA Part B	750	4,255,691	4,255,691	0	0
Special Education PL101-476 IDEA Pre-School	760	122,669	122,669	0	0
TOTAL FEDERAL FUNDS	14	\$16,205,168	\$16,205,168	\$0	\$0
GRAND TOTAL SPECIAL REVENUE FUNDS					
	24	\$19,562,157	\$20,730,448	\$1,233,916	\$65,625



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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 (CTE) 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.

High Cost Services refers to a combination of federal and 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.

To fully fund the program, state funds were allocated through the Minimum Foundation Program (MFP) and House Bill 1 (HB1). In addition, federal funds were allocated through the IDEA Special Education program for the 2015/2016 fiscal year.

Due to the uncertainty of funding, no estimate has been made for fiscal year 2016/2017.

Terrebonne Parish School Board
Special Revenue Fund
Minimum Foundation Program Level 4 Funding
Fiscal Year 2016/2017

142

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
142-0000-531125-000-375-00-000-00-000	High Cost Services	\$261,322	\$237,348	\$0
142-0000-532900-000-375-00-000-00-000	Other Restricted-HCS-HB1	0	320,420	0
142-0000-531125-000-401-00-000-00-000	Supplemental Course Allocation	191,880	190,086	0
142-0000-532900-000-401-00-000-00-000	Other Restricted-SCA-HB1	0	64,796	0
142-0000-531125-000-402-00-000-00-000	Career Development Funds	189,448	230,146	0
	Total Revenues	\$642,650	\$1,042,796	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
142-1130-656100-000-401-05-000-00-000	Tuition Expense - Other Parishes	\$4,382	\$0	\$0
142-1130-656300-000-401-05-000-00-000	Tuition Expense - Private Sources	121,875	197,202	0
142-1130-656402-000-401-05-000-00-000	Tuition Expense-Other Educ. Agency	63,470	41,016	18,817
142-1211-611501-000-375-01-xxx-00-000	Paraprofessional	135,902	310,564	0
142-1214-611242-000-375-01-xxx-00-000	Adaptive Physical Education Teacher	6,518	10,000	0
142-1300-632018-000-402-03-xxx-00-000	Instructional Services	0	49,232	0
142-1300-653038-000-402-05-xxx-00-000	Software Access License	0	249	0
142-1300-661020-000-402-06-000-00-000	Career & Technical Supplies	35,211	182,268	121,431
142-1300-673107-000-402-07-000-00-000	Machinery - Equipment	0	13,095	0
142-2235-615052-000-402-01-000-00-000	Stipend-In-Service Participant	800	4,300	0
142-2235-658201-000-402-05-000-00-000	Travel - Employee	3,780	6,459	0
142-2235-661045-000-402-06-000-00-000	Professional Development Supplies	605	825	0
142-xxxx-621000-000-xxx-02-xxx-00-000	Group Insurance Expense	77,654	146,966	0
142-xxxx-622500-000-xxx-02-xxx-00-000	Medicare Part A Expense	1,689	4,710	0
142-xxxx-623101-000-xxx-02-xxx-00-000	Teachers Retirement	39,247	85,255	0
142-xxxx-623905-000-xxx-02-xxx-00-000	LA State Employee Rtmt-LASERS	0	75	0
142-xxxx-626001-000-xxx-02-xxx-00-000	Workers Comp Insurance	550	1,299	0
	Total Expenditures	\$491,683	\$1,053,515	\$140,248
FUND BALANCE				
	Excess (Deficiency) of Revenues and			
	Other Sources of Funds	150,967	(10,719)	(140,248)
	Balance at Beginning of Year	0	150,967	140,248
	Balance at End of Year	\$150,967	\$140,248	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

**NCLB Title I
Striving Readers Comprehensive Literacy**

The purpose of the Striving Readers Comprehensive Literacy (SRCL) 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.

The SRCL grant was a 3-year grant which ends on September 30, 2016. Projected revenues and expenditures for the 2016/2017 fiscal year are estimated to be \$182,254, the remaining balance of grant funds.

Personnel Roster

Position	Revised Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
Project Director	1	0	(1)
Data Specialist	1	0	(1)
Literacy Integration Specialist	2	0	(2)
Literacy Interventionist	7	0	(7)
TAP Master Teacher	1	0	(1)
Instructional Coach	1	0	(1)
Total Positions	13	0	(13)

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I - Striving Readers Comprehensive Literacy
Fiscal Year 2016/2017

210

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
210-0000-545590-000-610-00-000-00-000	Title I, Grants to LEAs - SRCL	\$83,563	\$198,469	\$0
210-0000-545590-000-610-00-001-00-000	Title I, Grants to LEAs - Prior Year	27,503	42,117	42,117
210-0000-545590-000-620-00-000-00-000	Title I, Grants to LEAs - SRCL	310,262	421,210	0
210-0000-545590-000-620-00-001-00-000	Title I, Grants to LEAs - Prior Year	154,046	71,650	71,650
210-0000-545590-000-630-00-000-00-000	Title I, Grants to LEAs - SRCL	180,912	226,185	0
210-0000-545590-000-630-00-001-00-000	Title I, Grants to LEAs - Prior Year	53,899	33,596	33,596
210-0000-545590-000-640-00-000-00-000	Title I, Grants to LEAs - SRCL	179,094	224,568	0
210-0000-545590-000-640-00-001-00-000	Title I, Grants to LEAs - Prior Year	63,802	34,891	34,891
	Total Revenues	\$1,053,082	\$1,252,686	\$182,254
EXPENDITURES AND OTHER USES OF FUNDS				
610 - Birth - Age 5				
210-1510-643018-011-610-04-000-24-000	Equipment Repair Service	\$0	\$3,200	\$0
210-1510-653038-xxx-610-05-000-11-000	Software Access License	1,196	0	0
210-1510-661005-011-610-06-000-11-000	Instructional Materials	17,168	35,998	0
210-1510-661510-xxx-610-06-000-24-000	Supplies-Technology Related	0	12,241	0
210-2214-611363-062-610-01-000-41-000	Coordinator-Special Area	6,469	7,735	0
210-2214-658201-000-610-05-000-41-000	Travel-Employee	80	900	0
210-2220-611356-011-610-01-000-23-000	Integration Specialist	8,886	9,809	0
210-2220-611358-062-610-01-000-23-000	Data Specialist	3,451	6,142	0
210-2220-658201-000-610-05-000-23-000	Travel-Employee	103	900	0
210-2234-612301-011-610-01-000-23-000	Substitute Teacher	272	360	0
210-2234-615051-011-610-01-000-23-000	Stipend-In-Service Presenter	0	336	0
210-2234-615052-011-610-01-000-23-000	Stipend-In-Service Participant	2,700	7,200	0
210-2234-632012-011-610-03-000-23-000	Consultant Services	23,501	81,044	0
210-2234-658201-xxx-610-05-000-23-000	Travel-Employee	2,590	2,211	0
210-xxxx-621000-xxx-610-02-000-xx-000	Group Insurance Expense	4,793	5,765	0
210-xxxx-622000-xxx-610-02-000-xx-000	FICA	28	22	0
210-xxxx-622500-xxx-610-02-000-xx-000	Medicare Part A Expense	287	458	0
210-xxxx-623101-xxx-610-02-000-xx-000	Teachers Retirement	5,930	8,212	0
210-xxxx-626001-xxx-610-02-000-xx-000	Workers Comp Insurance	84	126	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I - Striving Readers Comprehensive Literacy
Fiscal Year 2016/2017

210

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
210-5200-693301-000-610-09-000-00-000	Indirect Cost-Federal Fund	6,025	15,810	0
210-xxxx-xxxxxx-xxx-610-xx-001-00-000	Prior Year Expenditures	27,503	42,117	42,117
620 - Grades K - 5				
210-1510-611248-xxx-620-01-000-11-000	Instructional Interventionist	62,848	63,249	0
210-1510-612301-xxx-620-01-000-11-000	Substitute Teacher	0	4,200	0
210-1510-613041-xxx-620-01-000-11-000	Extra Work-Teacher	0	2,500	0
210-1510-643018-xxx-620-04-000-24-000	Equipment Repair Service	0	6,400	0
210-1510-653038-xxx-620-05-000-11-000	Software Access License	8,793	52,275	0
210-1510-661005-xxx-620-06-000-11-000	Instructional Materials	15,412	25,615	0
210-1510-661510-xxx-620-06-000-24-000	Supplies-Technology Related	24,804	36,756	0
210-2214-611363-062-620-01-000-41-000	Coordinator-Special Area	6,469	7,735	0
210-2214-658201-000-620-05-000-41-000	Travel-Employee	80	600	0
210-2220-611353-xxx-620-01-000-23-000	Master Teacher	0	25,287	0
210-2220-611356-xxx-620-01-000-23-000	Integration Specialist	37,704	12,734	0
210-2220-611358-062-620-01-000-23-000	Data Specialist	6,017	7,609	0
210-2220-613066-xxx-620-01-000-23-000	Extra Work-Master Teacher	0	2,000	0
210-2220-658201-000-620-05-000-23-000	Travel-Employee	103	600	0
210-2234-612301-xxx-620-01-000-23-000	Substitute Teacher	11,941	13,440	0
210-2234-615051-xxx-620-01-000-23-000	Stipend-In-Service Presenter	0	504	0
210-2234-615052-xxx-620-01-000-23-000	Stipend-In-Service Participant	6,815	20,160	0
210-2234-632012-xxx-620-03-000-23-000	Consultant Services	25,457	33,282	0
210-2234-658201-xxx-620-05-000-23-000	Travel - Employee	13,619	2,211	0
210-2234-661045-xxx-620-06-000-23-000	Professional Development Supplies	1,443	521	0
210-xxxx-621000-xxx-620-02-000-xx-000	Group Insurance Expense	27,844	28,646	0
210-xxxx-622000-xxx-620-02-000-xx-000	FICA	176	1,094	0
210-xxxx-622500-xxx-620-02-000-xx-000	Medicare Part A Expense	1,797	2,312	0
210-xxxx-623101-xxx-620-02-000-xx-000	Teachers Retirement	35,965	37,288	0
210-xxxx-623903-xxx-620-02-000-xx-000	Optional Retirement Expense	87	0	0
210-xxxx-626001-xxx-620-02-000-xx-000	Workers Comp Insurance	519	638	0
210-5200-693301-000-620-09-000-00-000	Indirect Cost-Federal Fund	22,369	33,554	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I - Striving Readers Comprehensive Literacy
Fiscal Year 2016/2017

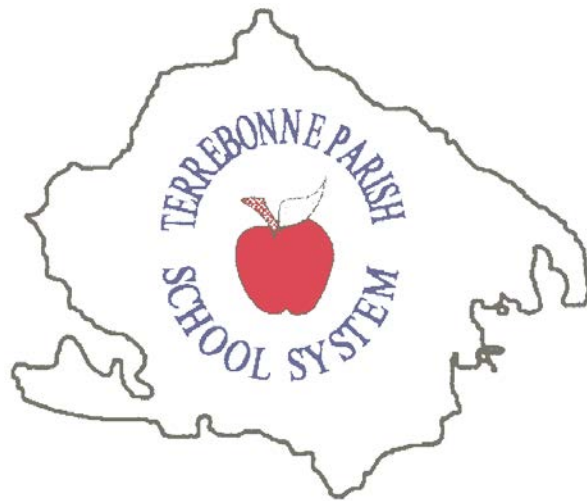
210

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
210-xxxx-xxxxxx-xxx-620-xx-001-00-000	Prior Year Expenditures	154,046	71,650	71,650
630 - Grades 6 - 8				
210-1510-611248-xxx-630-01-000-11-000	Instructional Interventionist	44,402	44,337	0
210-1510-612301-028-630-01-000-11-000	Substitute Teacher	21	0	0
210-1510-653038-xxx-630-05-000-11-000	Software Access License	20,327	8,707	0
210-1510-661005-xxx-630-06-000-11-000	Instructional Materials	1,703	31,648	0
210-1510-661510-xxx-630-06-000-24-000	Supplies-Technology Related	1,232	21,805	0
210-2214-611363-062-630-01-000-41-000	Coordinator-Special Area	6,469	7,735	0
210-2214-658201-000-630-05-000-41-000	Travel-Employee	80	900	0
210-2220-611356-xxx-630-01-000-23-000	Integration Specialist	23,679	0	0
210-2220-611357-xxx-630-01-000-23-000	Instructional Coach	0	24,060	0
210-2220-611358-062-630-01-000-23-000	Data Specialist	6,019	7,603	0
210-2220-658201-000-630-05-000-23-000	Travel-Employee	103	900	0
210-2234-612301-xxx-630-01-000-23-000	Substitute Teacher	627	480	0
210-2234-615051-xxx-630-01-000-23-000	Stipend-In-Service Presenter	0	504	0
210-2234-615052-xxx-630-01-000-23-000	Stipend-In-Service Participant	2,250	1,560	0
210-2234-632012-xxx-630-03-000-23-000	Consultant Services	7,758	13,032	0
210-2234-658201-xxx-630-05-000-23-000	Travel - Employee	7,726	2,211	0
210-2234-661045-xxx-630-06-000-23-000	Professional Development Supplies	1,020	1,018	0
210-xxxx-621000-xxx-630-02-000-xx-000	Group Insurance Expense	19,691	17,476	0
210-xxxx-622000-xxx-630-02-000-xx-000	FICA	24	30	0
210-xxxx-622500-xxx-630-02-000-xx-000	Medicare Part A Expense	1,122	1,251	0
210-xxxx-623101-xxx-630-02-000-xx-000	Teachers Retirement	23,177	22,566	0
210-xxxx-623905-xxx-630-02-000-xx-000	LA State Employee Rtmt-LASERS	112	0	0
210-xxxx-626001-xxx-630-02-000-xx-000	Workers Comp Insurance	327	344	0
210-5200-693301-000-630-09-000-00-000	Indirect Cost - Federal Fund	13,043	18,018	0
210-xxxx-xxxxxx-xxx-630-xx-001-00-000	Prior Year Expenditures	53,899	33,596	33,596
640 - Grades 9 - 12				
210-1510-611248-xxx-640-01-000-11-000	Instructional Interventionist	47,832	44,274	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I - Striving Readers Comprehensive Literacy
Fiscal Year 2016/2017

210

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
210-1510-612301-xxx-640-01-000-11-000	Substitute Teacher	2,703	100	0
210-1510-653038-xxx-640-05-000-11-000	Software Access License	6,197	13,013	0
210-1510-661005-xxx-640-06-000-11-000	Instructional Materials	7,185	28,058	0
210-1510-661510-xxx-640-06-000-24-000	Supplies-Technology Related	2,820	11,255	0
210-2214-611363-062-640-01-000-41-000	Coordinator - Special Area	6,469	7,735	0
210-2214-658201-000-640-05-000-41-000	Travel - Employee	80	900	0
210-2220-611356-xxx-640-01-000-23-000	Integration Specialist	25,084	25,639	0
210-2220-611358-062-640-01-000-23-000	Data Specialist	6,019	7,603	0
210-2220-658201-000-640-05-000-23-000	Travel - Employee	103	900	0
210-2234-612301-xxx-640-01-000-23-000	Substitute Teacher	877	860	0
210-2234-615051-xxx-640-01-000-23-000	Stipend-In-Service Presenter	0	504	0
210-2234-615052-xxx-640-01-000-23-000	Stipend-In-Service Participant	1,250	1,560	0
210-2234-632012-xxx-640-03-000-23-000	Consultant Services	9,457	21,132	0
210-2234-658201-xxx-640-05-000-23-000	Travel - Employee	6,976	2,211	0
210-2234-658253-000-640-05-000-23-000	Travel-Out/Of/State	1,319	0	0
210-2234-661045-xxx-640-06-000-23-000	Professional Development Supplies	0	691	0
210-xxxx-621000-xxx-640-02-000-xx-000	Group Insurance Expense	14,981	15,587	0
210-xxxx-622000-xxx-640-02-000-xx-000	FICA	23	59	0
210-xxxx-622500-xxx-640-02-000-xx-000	Medicare Part A Expense	1,288	1,281	0
210-xxxx-623101-xxx-640-02-000-xx-000	Teachers Retirement	25,164	22,964	0
210-xxxx-626001-xxx-640-02-000-xx-000	Workers Comp Insurance	356	353	0
210-5200-693301-000-640-09-000-00-000	Indirect Cost - Federal Fund	12,912	17,889	0
210-xxxx-xxxxxx-xxx-640-xx-001-00-000	Prior Year Expenditures	63,802	34,891	34,891
	Total Expenditures	\$1,053,082	\$1,252,686	\$182,254



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

NCLB Title I
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.

Funding for this grant ended June 30, 2015.

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I - Striving Readers Comprehensive Literacy
Fiscal Year 2016/2017

210

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
210-0000-545590-000-670-00-000-00-000	Title I, Grants to LEAs - SRCL	\$7,000	\$0	\$0
	Total Revenues	\$7,000	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
670 - Literacy Design Collaborative				
210-2234-612301-000-670-01-000-23-000	Substitute Teacher	\$513	\$0	\$0
210-2234-615051-000-670-01-000-23-000	Stipend-In-Service Presenter	3,116	0	0
210-2234-658201-000-670-05-000-23-000	Travel - Employee	1,804	0	0
210-2234-622000-000-670-02-000-23-000	FICA	7	0	0
210-2234-622500-000-670-02-000-23-000	Medicare Part A Expense	54	0	0
210-2234-623101-000-670-02-000-23-000	Teachers Retirement	987	0	0
210-2234-626001-000-670-02-000-23-000	Workers Comp Insurance	14	0	0
210-5200-693301-000-670-09-000-00-000	Indirect Cost - Federal Fund	505	0	0
	Total Expenditures	\$7,000	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

NCLB Title I

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

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

Twenty 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 services, and/or support programs to fit the need of the individual schools. This is based on a comprehensive needs assessment which reflects the views of faculty, staff, parents, and community members. In addition, Title I will provide both professional and paraprofessional assistance to pre-kindergarten children whose developmental level is below their chronological level, in twelve preschool classes.

The budget includes twenty 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, a Parental Involvement budget and a Focus & Priority Schools budget.

The allocation for Title I Parts A & D for the 2016/2017 fiscal year is estimated at \$5,365,868.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

Personnel Roster			
Position	Revised Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
Teacher	18	17	(1)
Preschool Teacher	12	12	0
Instructional Coach	17	20	3
Instructional Interventionist	5	5	0
Part-time Teacher - Non-Public	1	1	0
Part-time Teacher – Neglected	1	1	0
Paraprofessional	10	8	(2)
Alternative Program Paraprofessional	1	1	0
Preschool Paraprofessional	12	12	0
Supervisor	1	1	0
Reading Consultant	0	1	1
Grant Program Coordinator	1	1	0
Spanish Interpreter	1	1	0
Turnaround Specialist	1	1	0
Clerical/Secretarial	3	3	0
Total Positions	84	85	1

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2016/2017

220

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
220-0000-545410-000-000-xx-000-00-000	Title I Grants to LEAs	\$6,013,914	\$5,847,228	\$5,365,868
	Total Revenues	\$6,013,914	\$5,847,228	\$5,365,868
EXPENDITURES AND OTHER USES OF FUNDS				
050 - Professional Development District-Wide				
220-1510-643018-000-000-04-000-24-050	Equipment Repair Service	\$0	\$500	\$500
220-2214-611367-062-000-01-000-23-050	Staff Development Coordinator	20,348	0	29,338
220-2214-653038-000-000-05-000-23-000	Software Access License	69	0	0
220-2214-658201-000-000-05-000-23-050	Travel-Employee	107	0	0
220-2214-661045-000-000-06-000-23-050	Professional Development Supplies	2,606	4,000	4,000
220-2220-611357-062-000-01-000-23-050	Instructional Coach	0	8,221	761,093
220-2220-611358-062-000-01-000-23-050	Data Specialist	5,372	21,495	0
220-2220-658201-000-000-05-000-23-050	Travel-Employee	0	100	100
220-2234-612301-000-000-01-000-23-050	Substitute Teacher	627	0	0
220-2234-643045-000-000-04-000-23-050	Maintenance Agreement	0	1,275	1,275
220-2234-658201-000-000-05-000-23-050	Travel-Employee	1,084	0	0
220-2234-658253-000-000-05-000-23-050	Travel-Out/of/State	10,958	0	0
220-xxxx-621000-xxx-263-02-000-23-050	Group Insurance Expense	3,424	6,968	174,394
220-xxxx-622000-xxx-263-02-000-23-050	FICA	14	0	0
220-xxxx-622500-xxx-263-02-000-23-050	Medicare Part A Expense	378	431	11,461
220-xxxx-623101-xxx-263-02-000-23-050	Teachers Retirement	6,633	2,162	201,560
220-xxxx-626001-xxx-263-02-000-23-050	Workers Comp Insurance	104	119	3,161
110 - Instructional Program District-Wide				
220-1510-611205-xxx-263-01-000-11-110	Kindergarten Teacher	0	140,205	142,175
220-1510-611208-xxx-263-01-000-11-110	Elementary Teacher (1-8)	594,284	442,272	447,980
220-1510-612301-000-263-01-000-11-110	Substitute Teacher	24,254	18,000	18,000
220-1510-661005-xxx-000-06-000-11-110	Instructional Supplies	4,958	8,000	52,390
220-1510-661510-xxx-000-06-000-24-110	Supplies-Technology Related	1,498	3,991	46,713
220-2214-611129-060-000-01-000-11-110	Turnaround Specialist	0	63,425	67,748
220-2214-611349-062-000-01-000-11-110	Reading Consultant	17,708	0	43,146

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2016/2017

220

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
220-2214-611363-062-000-01-000-11-110	Coordinator-Special Area	10,176	22,561	0
220-2214-611369-062-000-01-000-11-110	Early Childhood Coordinator	8,465	8,395	8,546
220-2214-611371-062-000-01-000-11-110	Project Itinerant Liaison	20,173	20,147	20,530
220-2214-658201-000-000-05-000-11-110	Travel-Employee	258	898	898
220-2234-612301-000-263-01-000-23-110	Substitute Teacher	1,249	3,884	3,884
220-2234-658201-000-000-05-000-23-110	Travel-Employee	228	2,000	1,000
220-xxxx-621000-xxx-xxx-02-000-11-110	Group Insurance Expense	166,115	166,108	177,285
220-xxxx-622000-xxx-xxx-02-000-11-110	FICA	949	1,357	1,357
220-xxxx-622500-xxx-xxx-02-000-11-110	Medicare Part A Expense	9,245	10,425	10,904
220-xxxx-623101-xxx-xxx-02-000-11-110	Teachers Retirement	176,186	183,313	186,181
220-xxxx-623905-xxx-xxx-02-000-11-110	LA State Employee Rtmt-LASERS	12,136	0	0
220-xxxx-626001-xxx-xxx-02-000-11-110	Workers Comp Insurance	2,673	2,876	3,008
120 - Focus & Priority School Initiative				
220-1510-611248-000-000-01-000-11-120	Instructional Interventionist	0	0	192,270
220-1510-611501-000-000-01-000-11-120	Paraprofessional	0	0	121,718
220-2220-611357-000-000-01-000-23-120	Instructional Coach	0	0	43,967
220-xxxx-621000-000-000-02-000-11-120	Group Insurance Expense	0	0	138,921
220-xxxx-622500-000-000-02-000-11-120	Medicare Part A Expense	0	0	4,933
220-xxxx-623101-000-000-02-000-11-120	Teachers Retirement	0	0	91,279
220-xxxx-626001-000-000-02-000-11-120	Workers Comp Insurance	0	0	1,432
165 - Highly Qualified Professional Development				
220-2234-624001-000-000-02-000-23-165	Tuition Reimbursement	2,700	7,000	7,000
220-2234-624013-000-000-02-000-23-165	Praxis Test Fee	0	1,000	1,000
230 - Administration				
220-2214-611113-062-230-01-000-41-230	Supervisor-Federal Programs	77,931	77,171	76,815
220-2214-611401-062-230-01-000-51-230	Clerical/Secretarial	68,057	55,539	56,754
220-2214-612433-000-230-01-000-51-230	Substitute Secretary/Clerical	0	8,300	0
220-2214-644230-000-230-04-000-51-230	Copy Equipment Rental	3,832	10,000	10,000
220-2214-653001-000-230-05-000-51-230	Postage Expense	61	100	100

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2016/2017

220

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
220-2214-653032-000-230-05-000-51-230	Cellular Telephone Expense	284	0	0
220-2214-658201-000-230-05-000-41-230	Travel-Employee	1,539	5,000	2,000
220-2214-661050-000-230-06-000-51-230	General Office Supplies	854	12,461	10,000
220-2214-661510-000-230-06-000-24-230	Supplies-Technology Related	3,025	11,805	4,574
220-2234-658201-000-230-05-000-41-230	Travel-Employee	2,655	4,450	4,450
220-2234-658253-000-230-05-000-41-230	Travel-Out/Of/State	0	2,350	2,350
220-2310-633310-000-230-03-000-51-230	Financial Audit Fees	1,695	1,525	1,500
220-xxxx-621000-062-230-02-000-xx-230	Group Insurance Expense	35,658	32,648	25,161
220-xxxx-622000-000-230-02-000-xx-230	FICA	0	515	0
220-xxxx-622500-062-230-02-000-xx-230	Medicare Part A Expense	1,649	1,682	1,937
220-xxxx-623101-062-230-02-000-xx-230	Teachers Retirement	30,093	34,903	34,060
220-xxxx-626001-062-230-02-000-xx-230	Workers Comp Insurance	580	564	534
240 - Non-Public Allocation				
220-1510-611214-888-240-01-000-11-240	Part-Time Teacher	18,123	20,171	20,384
220-1510-653038-000-240-05-000-11-240	Software Access License	0	5,180	3,634
220-1510-661005-xxx-240-06-000-11-240	Instructional Materials	6,488	0	0
220-1510-661510-xxx-240-06-000-24-240	Supplies-Technology Related	18,430	5,238	0
220-2180-661039-xxx-240-06-000-31-240	Parental Involvement Supplies	0	3,000	0
220-1510-622500-888-240-02-000-11-240	Medicare Part A Expense	263	292	296
220-1510-623101-888-240-02-000-11-240	Teachers Retirement	5,074	5,305	5,198
220-1510-626001-888-240-02-000-11-240	Workers Comp Insurance	72	81	82
440 - Limited English Proficient				
220-1510-653038-000-440-05-000-11-440	Software Access License	5,960	6,000	6,000
220-1520-611257-062-440-01-000-11-440	LEP Interpreter	24,801	40,377	41,150
220-1520-658201-000-440-05-000-11-440	Travel-Employee	0	500	500
220-1520-621000-062-440-02-000-11-440	Group Insurance Expense	0	7,486	7,486
220-1520-622500-062-230-02-000-xx-440	Medicare Part A Expense	360	585	597
220-1520-623101-062-230-02-000-xx-440	Teachers Retirement	6,944	10,619	10,493
220-1520-626001-062-230-02-000-xx-440	Workers Comp Insurance	98	162	165

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2016/2017

220

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
450 - Neglected & Delinquent Programs				
220-1460-613042-000-450-01-000-13-450	Summer Program Teacher	12,643	12,803	12,803
220-1460-613081-000-450-01-000-12-450	After School Program Teacher	28,711	35,325	35,325
220-1480-611501-048-450-01-000-11-450	Paraprofessional	14,803	14,838	15,123
220-1480-661005-000-450-06-000-11-450	Instructional Materials	1,669	4,138	0
220-1480-661510-000-450-06-000-24-450	Supplies-Technology Related	20,523	10,500	908
220-1510-611214-027-450-01-000-11-450	Part-Time Teacher	14,799	15,231	17,326
220-1510-611501-xxx-450-01-000-11-450	Paraprofessional	8,666	3,095	3,139
220-1510-612431-000-450-01-000-11-450	Substitute Paraprofessional	84	0	0
220-2214-611377-062-450-01-000-11-450	Federal Programs Grant Liaison	17,651	17,631	17,964
220-xxxx-621000-xxx-450-02-000-11-450	Group Insurance Expense	16,505	14,983	17,187
220-xxxx-622000-000-450-02-000-xx-450	FICA	22	0	0
220-xxxx-622500-xxx-450-02-000-xx-450	Medicare Part A Expense	1,378	1,435	1,474
220-xxxx-623101-xxx-450-02-000-xx-450	Teachers Retirement	27,161	25,991	25,929
220-xxxx-626001-xxx-450-02-000-xx-450	Workers Comp Insurance	386	396	406
460 - Homeless				
220-1510-611214-062-460-01-000-11-460	Part-Time Teacher	31,281	0	0
220-1510-612211-062-460-01-000-11-460	Seasonal Teacher	0	53,799	53,799
220-1510-661005-000-460-06-000-11-460	Instructional Materials	817	0	0
220-2180-611371-062-460-01-000-31-460	Project Itinerant Liaison	23,535	9,277	10,677
220-xxxx-621000-062-460-02-000-31-460	Group Insurance Expense	3,664	2,193	2,193
220-xxxx-622500-xxx-460-02-000-xx-460	Medicare Part A Expense	792	915	935
220-xxxx-623101-062-460-02-000-11-460	Teachers Retirement	8,759	16,588	16,442
220-xxxx-626001-062-460-02-000-xx-460	Workers Comp Insurance	217	253	259
550 - Pre-School District-Wide				
220-1530-611271-xxx-190-01-000-14-550	Pre-Kindergarten Teacher	472,679	485,610	488,941
220-1530-611501-xxx-190-01-000-14-550	Paraprofessional	184,489	178,663	180,751
220-2214-611369-062-190-01-000-14-550	Early Childhood Coordinator	8,465	8,395	8,546
220-xxxx-621000-xxx-190-02-000-14-550	Group Insurance Expense	242,769	233,496	231,912
220-xxxx-622500-xxx-190-02-000-14-550	Medicare Part A Expense	8,327	9,752	9,835
220-xxxx-623101-xxx-190-02-000-14-550	Teachers Retirement	170,696	176,910	172,950

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2016/2017

220

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
220-xxxx-623905-xxx-190-02-000-14-550	LA State Employee Rtmt-LASERS	5,070	0	0
220-xxxx-626001-xxx-190-02-000-14-550	Workers Comp Insurance	2,627	2,689	2,713
810 - Parental Involvement District-Wide				
220-2180-611371-062-000-01-810-31-810	Project Intererant Liaison	0	6,237	7,180
220-2180-655001-xxx-000-05-810-31-810	Forms Printing	4,910	1,000	1,000
220-2180-661039-000-000-06-810-31-810	Parental Involvement Supplies	1,552	2,945	2,675
220-2214-611349-062-000-01-810-31-810	Reading Consultant	9,116	0	0
220-2214-658201-000-000-05-810-31-810	Travel-Employee	60	325	325
220-xxxx-621000-xxx-000-02-810-31-810	Group Insurance Expense	2,256	1,475	1,475
220-xxxx-622500-xxx-000-02-810-31-810	Medicare Part A Expense	114	90	104
220-xxxx-623101-xxx-000-02-810-31-810	Teachers Retirement	2,553	1,640	1,831
220-xxxx-626001-xxx-000-02-810-31-810	Workers Comp Insurance	36	25	29
819 - School Level Parental Involvement 999 - School Budget				
220-1460-613081-xxx-000-01-000-12-999	After School Program Teacher	25,631	50,726	39,050
220-1460-661005-xxx-000-06-000-12-999	Instructional Materials	0	2,269	6,459
220-1510-611214-xxx-000-01-000-11-999	Part-Time Teacher	27,151	0	0
220-1510-611248-xxx-000-01-000-11-999	Instructional Interventionist	252,879	296,389	0
220-1510-611251-xxx-000-01-000-11-999	Title I Teacher	39,413	40,681	0
220-1510-611501-xxx-000-01-000-11-999	Paraprofessional	162,767	146,804	0
220-1510-611517-xxx-000-01-000-11-999	Part-Time Paraprofessional	12,042	0	0
220-1510-612211-xxx-000-01-000-11-999	Seasonal Teacher	5,400	36,848	0
220-1510-612213-xxx-000-01-000-11-999	Seasonal Paraprofessional	2,701	8,160	0
220-1510-612301-xxx-000-01-000-11-999	Substitute Teacher	2,389	823	823
220-1510-612431-xxx-000-01-000-11-999	Substitute Paraprofessional	22,501	37	0
220-1510-653038-xxx-000-05-000-11-999	Software Access Licenses	84,972	17,934	16,596
220-1510-661005-xxx-000-06-000-11-999	Instructional Materials	21,153	32,755	19,350
220-1510-661510-xxx-000-06-000-24-999	Supplies-Technology Related	316,081	198,819	47,756
220-2180-611357-xxx-000-01-810-31-819	Instructional Coach	0	38,399	33,364
220-2180-611511-xxx-000-01-810-31-819	Parent Involvement Facilitator	5,173	0	0
220-2180-611511-xxx-000-01-810-31-999	Parent Involvement Facilitator	16,154	0	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I
Fiscal Year 2016/2017

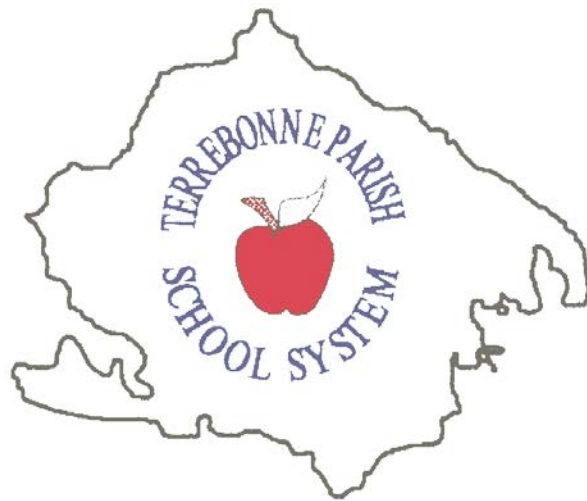
220

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
220-2180-611517-xxx-000-01-810-31-819	Part-Time Paraprofessional	16,697	0	0
220-2180-611517-xxx-000-01-810-31-999	Part-Time Paraprofessional	13,999	0	0
220-2180-612431-038-000-01-810-31-819	Substitute Paraprofessional	8,287	0	0
220-2180-613041-xxx-000-01-810-31-819	Extra Work-Teacher	540	450	450
220-2180-613041-xxx-000-01-810-31-999	Extra Work-Teacher	100	0	0
220-2180-653001-xxx-000-05-810-31-819	Postage Expense	3,838	0	0
220-2180-653001-xxx-000-05-810-31-999	Postage Expense	442	0	0
220-2180-655001-xxx-000-05-810-31-819	Forms Printing	8,756	0	0
220-2180-655001-xxx-000-05-810-31-999	Forms Printing	4,161	0	0
220-2180-661039-xxx-000-06-810-31-819	Parental Involvement Supplies	8,435	1,909	0
220-2180-661039-xxx-000-06-810-31-999	Parental Involvement Supplies	3,009	725	725
220-2180-661510-xxx-000-06-810-31-819	Supplies-Technology Related	2,345	0	0
220-2180-661510-xxx-000-06-810-31-999	Supplies-Technology Related	1,742	2,131	1,000
220-2220-611353-xxx-000-01-000-23-999	Master Teacher	0	19,396	0
220-2220-611356-xxx-000-01-000-31-819	Integration Specialist	2,326	0	0
220-2220-611356-xxx-000-01-000-23-999	Integration Specialist	49,416	17,827	0
220-2220-611357-xxx-000-01-000-23-999	Instructional Coach	777,574	674,175	0
220-2220-613058-xxx-000-01-000-23-999	Extra Work-Instructional Coach	4,475	4,774	0
220-2234-612301-xxx-000-01-000-23-999	Substitute Teacher	15,501	14,238	14,902
220-2234-612322-xxx-000-01-000-23-999	Substitute Elementary Librarian	110	0	0
220-2234-615052-xxx-000-01-000-23-999	Stipend-In-Service Participant	0	1,600	0
220-2234-632012-xxx-000-03-000-23-999	Consultant Services	104,300	53,550	4,000
220-2234-658201-xxx-000-05-000-23-999	Travel-Employee	24,693	56,114	28,511
220-2234-658253-xxx-000-05-000-23-999	Travel-Out/of/State	599	0	0
220-2234-661045-xxx-000-06-000-23-999	Professional Development Supplies	537	0	0
220-2720-651061-xxx-000-05-000-12-999	Student Transportation Costs	7,807	7,955	6,800
220-xxxx-621000-xxx-000-02-000-xx-xxx	Group Insurance Expense	365,659	344,996	7,511
220-xxxx-622000-xxx-000-02-000-xx-xxx	FICA	5,174	1,444	977
220-xxxx-622500-xxx-000-02-000-xx-xxx	Medicare Part A Expense	19,294	19,094	1,285
220-xxxx-623101-xxx-000-02-000-xx-xxx	Teachers Retirement	353,097	332,505	18,986
220-xxxx-623300-xxx-000-02-000-xx-xxx	LA School Employee Rtmt-LSERS	5,929	5,366	0
220-xxxx-626001-xxx-000-02-000-xx-xxx	Workers Comp Insurance	5,789	5,413	355

Terrebonne Parish School Board
 Special Revenue Funds
 NCLB Title I
 Fiscal Year 2016/2017

220

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
896-Remaining Funds Available				
230-1510-653038-000-730-05-000-11-896	Software Access License	0	9,900	0
220-1510-661005-000-730-06-000-11-896	Instructional Materials	0	27,196	0
220-1510-661510-000-730-06-000-24-896	Supplies-Technology Related	0	30,000	0
220-2214-661045-000-730-06-000-23-896	Professional Development Supplies	0	16,256	0
220-5200-693301-xxx-000-09-000-00-000	Indirect Cost - Federal Fund	433,586	465,790	427,445
Total Expenditures		\$6,013,914	\$5,847,228	\$5,365,868



Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2016/2017

NCLB Title I – Migrant Education

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

This grant provides funding to eligible entities to help migratory children to overcome educational disruption, cultural language barriers, social isolation and other factors that inhibit the ability of such children to achieve high academic standards.

Projected revenues and expenditures for fiscal year 2016/2017 are estimated at \$211,026.

Personnel Roster

Position	Revised Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
Migrant Advocate	1	1	0
Migrant Teacher/Recruiter	1	1	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title I - Migrant Education
Fiscal Year 2016/2017

230

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
230-0000-545420-000-000-xx-000-00-000	Title I, Part C-Migrant	\$119,122	\$211,026	\$211,026
230-0000-545420-000-000-xx-001-00-000	Title I, Part C-Migrant Prior Year	4,922	12,735	0
230-0000-545420-000-000-xx-002-00-000	Title I, Part C-Migrant Carryover	0	8,764	0
	Total Revenues	\$124,044	\$232,525	\$211,026
EXPENDITURES AND OTHER USES OF FUNDS				
230-1510-611214-000-000-01-000-11-000	Part-Time Teacher	\$61,330	\$2,688	\$3,058
230-1510-612211-000-000-01-000-11-000	Seasonal Teacher	0	56,448	56,448
230-1510-658201-000-000-05-000-11-000	Travel-Employee	0	750	750
230-1510-661005-000-000-06-000-00-000	Instructional Materials	7,025	9,751	9,751
230-2180-611253-000-000-01-000-31-000	Migrant Teacher/Recruiter	0	39,738	39,838
230-2180-611509-000-000-01-000-31-000	Migrant Advocate	15,003	16,194	16,296
230-2180-613001-000-000-01-000-00-000	Extra Work-Paraprofessional	316	600	600
230-2180-613041-000-000-01-000-31-000	Extra Work-Teacher	0	3,640	3,640
230-2180-644230-000-000-04-000-51-000	Copy Equipment Rental	600	800	800
230-2180-653032-000-000-05-000-31-000	Cellular Telephone Expense	0	750	750
230-2180-658201-000-000-05-000-31-000	Travel-Employee	1,357	1,050	1,050
230-2180-661050-000-000-06-000-31-000	General Office Supplies	289	1,585	1,703
230-2180-661510-000-000-06-000-31-000	Supplies-Technology Related	0	3,235	3,235
230-2234-658201-000-000-05-000-23-000	Travel-Employee	374	1,700	1,700
230-xxxx-621000-000-000-02-000-xx-000	Group Insurance Expense	9,989	21,702	21,811
230-xxxx-622500-000-000-02-000-xx-000	Medicare Part A Expense	1,072	1,729	1,737
230-xxxx-623101-000-000-02-000-xx-000	Teachers Retirement	21,461	31,378	30,569
230-xxxx-626001-000-000-02-000-xx-000	Workers Comp Insurance	306	478	480
230-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	0	16,810	16,810
230-xxxx-xxxxxx-xxx-000-xx-001-xx-000	Prior Year Expenditures	4,922	12,735	0
230-xxxx-xxxxxx-xxx-000-xx-002-xx-000	Carry Over Expenditures	0	8,764	0
	Total Expenditures	\$124,044	\$232,525	\$211,026

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2016/2017

**U S Department of Health and Human Services Grant-TANF
 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 was 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. In April of 2016, due to the state’s budget constraints, the amount per student was reduced to \$4,400 and the budgets were adjusted to reflect the reduction in the allocation.

Funding for fiscal year 2016/2017 is estimated at the prior year’s allocation of \$3,532,357.

Personnel Roster

Position	Revised Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
Pre K Teacher	33	33	0
Pre K Paraprofessional	33	33	0
Staff Coordinator	1	1	0
Total Positions	67	67	0

Terrebonne Parish School Board
Special Revenue Funds
US Dept of Health Human Services Grant - TANF
Cecil J. Picard LA 4 Early Childhood Program
Fiscal Year 2016/2017

#240

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
240-0000-545700-000-000-xx-000-00-000	Temp Assist/Needy Family (TANF)	\$2,143,158	\$3,692,522	\$3,532,357
	Total Revenues	\$2,143,158	\$3,692,522	\$3,532,357
EXPENDITURES AND OTHER USES OF FUNDS				
240-1530-611271-000-000-01-000-14-000	Pre-Kindergarten Teacher	\$579,523	\$1,237,520	\$1,245,117
240-1530-611501-000-000-01-000-14-000	Paraprofessional	237,765	490,748	497,646
240-1530-612301-000-000-01-000-14-000	Substitute Teacher	55,026	40,000	52,000
240-1530-612431-000-000-01-000-14-000	Substitute Paraprofessional	11,669	20,000	12,000
240-1530-653038-000-000-05-000-14-000	Software Access License	5,605	5,600	5,600
240-1530-661005-000-000-06-000-14-000	Instructional Materials	82,645	70,000	68,000
240-1530-661510-000-000-06-000-14-000	Supplies-Technology Related	17,708	10,000	5,000
240-2214-611369-062-000-01-000-41-000	Early Childhood Coordinator	32,529	32,255	32,857
240-2214-658201-000-000-05-000-41-000	Travel-Employee	228	500	0
240-2214-661050-000-000-06-000-41-000	General Office Supplies	0	300	300
240-2234-612301-000-000-01-000-23-000	Substitute Teacher	19,212	0	8,000
240-2234-658201-000-000-05-000-23-000	Travel-Employee	1,355	3,000	0
240-2234-661045-000-000-06-000-23-000	Professional Development Supplies	7,196	6,000	4,000
240-2620-653001-000-000-05-000-14-000	Postage Expense	569	500	700
240-2720-651061-000-000-05-000-51-000	Student Transportation Costs	410,749	401,504	210,760
240-xxxx-621000-000-000-02-000-xx-000	Group Insurance Expense	288,303	608,120	611,914
240-xxxx-622000-000-000-02-000-xx-000	FICA	2,985	704	1,984
240-xxxx-622500-000-000-02-000-xx-000	Medicare Part A Expense	11,877	23,005	24,617
240-xxxx-623101-000-000-02-000-xx-000	Teachers Retirement	219,898	436,135	462,984
240-xxxx-623905-000-000-02-000-xx-000	LA State Employee Rtmt-LASERS	0	5,103	0
240-xxxx-624017-000-000-02-000-23-000	Certification Fee	100	100	100
240-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	3,701	7,282	7,390
240-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	154,515	294,146	281,388
	Total Expenditures	\$2,143,158	\$3,692,522	\$3,532,357

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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

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

Funding for fiscal year 2016/2017 is estimated at the prior year's allocation of \$89,866.

Personnel Roster

Position	Revised Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
JAG Teacher	2	2	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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.

Funding for this grant ended on June 30, 2015.

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education
WIA Incentive Grants - Reimbursement
Fiscal Year 2016/2017

250

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
250-0000-545350-000-000-00-000-00-000	Other Special Education Programs	\$25,000	\$0	\$0
	Total Revenues	\$25,000	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
250-1600-611284-000-000-01-000-00-000	Adult Education Teacher	\$4,230	\$0	\$0
250-1600-621000-000-000-02-000-00-000	Group Insurance Expense	1,109	0	0
250-1600-622500-000-000-02-000-00-000	Medicare Part A Expense	57	0	0
250-1600-623101-000-000-02-000-00-000	Teachers Retirement	1,184	0	0
250-1600-626001-000-000-02-000-00-000	Workers Comp Insurance	17	0	0
250-1600-632018-000-000-03-000-00-000	Instructional Services	18,403	0	0
	Total Expenditures	\$25,000	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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 late spring of fiscal year 2015 the district received an allocation for an additional award program. 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.

Because the program has ended at the federal level, no estimate for fiscal year 2016/2017 has been made.

Terrebonne Parish School Board
 Special Revenue Funds
 ARRA-Race to the Top
 Fiscal Year 2016/2017

#261

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
261-0000-545900-000-000-00-00-000	ARRA-Race to the Top	\$16,983	\$0	\$0
261-0000-545900-000-237-00-000-00-000	ARRA-Race to the Top-Summer Inst	995	0	0
	Total Revenues	\$17,978	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
261-2220-611352-000-000-01-000-23-000	STEM Coordinator	\$12,126	\$0	\$0
261-2220-621000-000-000-02-000-23-000	Group Insurance Expense	1,240	0	0
261-2220-622500-000-000-02-000-23-000	Medicare Part A Expense	175	0	0
261-2220-623101-000-000-02-000-23-000	Teachers Retirement	3,395	0	0
261-2220-626001-000-000-02-000-23-000	Workers Comp Insurance	47	0	0
237 - Summer Institute				
261-2239-658201-xxx-237-05-000-23-000	Travel-Employee	995	0	0
	Total Expenditures	\$17,978	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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 8(g) reimbursement fees.

Funding for the AP Exam reimbursement program for fiscal year 2016/2017 is estimated at \$13,243.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

U. S. Department of Health and Human Services
Childcare and Development Block Grant - Federal
Early Childhood Community Network Pilots Remaining Start-Up

The Early Childhood Community Network Pilots Remaining Start-Up Childcare and Development Block Grant - Federal was designed to continue implementation of the five strategies outlined in the Early Childhood Care and Education Network - Roadmap to 2015. The Remaining Start-Up Network Pilot Grants have been replaced by Network Lead Agency Grants which continue the requirements of Louisiana's Early Childhood Education Act (Act III).

Due to completion of this grant, no estimate is made for fiscal year 2016/2017.

Terrebonne Parish School Board
Special Revenue Funds
Early Childhood Community Network Pilot
Fiscal Year 2016/2017

280

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
280-0000-545900-000-000-00-000-000	Restricted Grants-Through State	\$12,000	\$53,872	\$0
	Total Revenues	\$12,000	\$53,872	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
280-1530-661005-000-000-06-000-00-000	Instructional Materials	\$0	\$8,981	\$0
280-2234-658201-000-000-05-000-00-000	Travel-Employee	0	5,922	0
280-2234-632012-000-000-03-000-00-000	Consultant Services	12,000	0	0
280-2234-681038-000-000-08-000-00-000	Certification Fee	0	1,900	0
120 - Non Public				
280-1530-661005-000-000-06-120-00-000	Instructional Materials	0	1,489	0
280-1530-661510-000-000-06-120-00-000	Supplies-Technology Related	0	583	0
280-2234-632012-000-000-03-120-00-000	Consultant Services	0	33,250	0
280-2234-681038-000-000-08-120-00-000	Certification Fee	0	900	0
280-2234-689501-000-000-08-120-00-000	Travel-Non Public	0	848	0
	Total Expenditures	\$12,000	\$53,872	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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

The Early Childhood Community Network Lead Agencies - Childcare and Development Block Grant was awarded to Terrebonne Parish School District in fiscal year 2016 as an extension of the Act III Network Pilot Grants. This grant continues the statewide network unification and implementation of early learning and development standards, enrollment, and teacher expectations for publicly funded private and public Pre-school, Head Start, and Child Care Systems. Funding is provided from both federal and state sources.

Federal funding for fiscal year 2016/2017 is estimated at the prior year's allocation of \$29,328.

Terrebonne Parish School Board
 Special Revenue Funds
 Early Childhood Community Network Lead Agencies
 Fiscal Year 2016/2017

280

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
280-0000-545900-000-250-00-000-00-000	Restricted Grants-Through State	\$0	\$29,328	\$29,328
	Total Revenues	\$0	\$29,328	\$29,328
EXPENDITURES AND OTHER USES OF FUNDS				
120 - Non Public				
280-1530-661005-000-250-06-120-00-000	Instructional Materials	\$0	\$24,740	\$2,946
280-1530-661510-000-250-06-120-00-000	Supplies-Technology Related	0	4,588	1,000
280-2214-611369-000-250-01-000-00-000	Early Childhood Coordinator	0	0	17,087
280-2214-621000-000-250-02-000-00-000	Group Insurance Expense	0	0	3,622
280-2214-622500-000-250-02-000-00-000	Medicare Part A Expense	0	0	248
280-2214-623101-000-250-02-000-00-000	Teachers Retirement	0	0	4,357
280-2214-626001-000-250-02-000-00-000	Workers Comp Insurance	0	0	68
	Total Expenditures	\$0	\$29,328	\$29,328

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

**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.

For the 2015/2016 fiscal year, Title III also received an Immigrant Youth grant to focus on assisting school districts in teaching English to limited English proficient 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 2016/2017 fiscal year is \$86,032. The allocation for Title III – Regular Program is estimated at \$69,575. The allocation for Title III - Immigrant Set Aside is estimated at \$16,457. Title III – Immigrant Youth is not expected to receive an allocation for the 2016/2017 fiscal year.

Personnel Roster

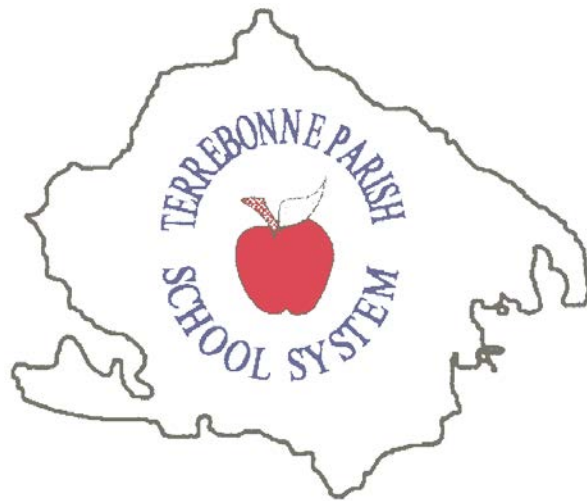
Position	Revised Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
Paraprofessional	2	2	0
Part-Time Teacher	1	1	0
Total Positions	3	3	0

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title III

310

English Language Acquisition, Enhancement, Academic Achievement
Fiscal Year 2016/2017

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
310-0000-545470-000-000-00-000-00-000	Title III, Part A	\$70,766	\$79,411	\$69,575
310-0000-545470-000-465-00-000-00-000	Title III, Part A-Immigrant Youth	0	21,837	0
310-0000-545470-000-730-00-000-00-000	Title III, Part A-Immigrant	27,768	20,891	16,457
	Total Revenues	\$98,534	\$122,139	\$86,032
EXPENDITURES AND OTHER USES OF FUNDS				
310-1520-611214-000-000-01-000-11-000	Part-Time Teacher	\$16,136	\$20,171	\$20,384
310-1520-611257-000-000-01-000-11-000	LEP Interpreter	14,538	0	0
310-1520-611501-000-000-01-000-11-000	Paraprofessional	13,788	19,930	20,125
310-1520-658201-000-000-05-000-11-000	Travel - Employee	1,122	250	400
310-1520-661005-000-000-06-000-11-000	Instructional Materials	2,533	12,747	3,914
310-1520-661510-000-000-06-000-24-000	Supplies - Technology Related	670	1,487	1,000
310-2234-658201-000-000-05-000-23-000	Travel - Employee	165	1,500	800
310-xxxx-621000-000-000-02-000-11-000	Group Insurance Expense	7,166	10,480	10,481
310-xxxx-622500-000-000-02-000-31-000	Medicare Part A Expense	637	582	587
310-xxxx-623101-000-000-02-000-31-000	Teachers Retirement	12,449	10,547	10,330
310-xxxx-626001-000-000-02-000-31-000	Workers Comp Insurance	175	160	162
310-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	1,387	1,557	1,392
465 - Title III-Immigrant Youth				
310-1520-661005-000-465-06-000-11-000	Instructional Materials	0	14,198	0
310-1520-661510-000-465-06-000-24-000	Group Insurance Expense	0	5,900	0
310-5200-693301-000-465-09-000-00-000	Indirect Cost - Federal Fund	0	1,739	0
730 - Title III-Immigrant				
310-1520-611501-000-730-01-000-11-000	Paraprofessional	13,784	8,541	8,622
310-1520-621000-000-730-02-000-11-000	Group Insurance Expense	7,165	4,492	2,890
310-1520-622500-000-730-02-000-11-000	Medicare Part A Expense	192	124	125
310-1520-623101-000-730-02-000-11-000	Teachers Retirement	3,859	2,246	2,199
310-1520-626001-000-730-02-000-11-000	Workers Comp Insurance	54	34	34
310-1520-658201-000-730-05-000-11-000	Travel - Employee	712	750	500
310-1520-661005-000-730-06-000-11-000	Instructional Materials	0	2,740	576



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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. The purpose of these funds was 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 funded 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 was to 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.

Funding for this grant ended during the 2015/2016 fiscal year and is not expected to be continued.

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title IV - Louisiana Safe and Supportive Schools Initiative
Fiscal Year 2016/2017

#320

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
320-0000-545440-000-284-00-001-00-000	Other NCLB Prog - Prior Yr Funds	\$143,726	\$68,091	\$0
320-0000-519200-000-800-00-000-00-000	Other NCLB Programs-Cont & Dona	2,675	0	0
	Total Revenues	\$146,401	\$68,091	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
320-xxxx-xxxxxx-xxx-284-xx-001-xx-000	Prior Year Expenditures	\$143,726	\$68,091	\$0
284-800 Contributions and Donations				
320-2120-661049-000-800-06-000-00-000	Guidance Materials	2,675	0	0
	Total Expenditures	\$146,401	\$68,091	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

**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 was 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.

Funding for this grant ends as of June 30, 2016.

Personnel Roster

Position	Revised Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
Guidance Counselor	5	0	(5)
Total Positions	5	0	(5)

Terrebonne Parish School Board
Special Revenue Funds
U. S. Department of Education
Elementary and Secondary School Counseling Grant
Fiscal Year 2016/2017

330

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
330-0000-543900-000-000-00-000	FIE Earmark Grant	\$373,592	\$358,012	\$0
	Total Revenues	\$373,592	\$358,012	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
330-2120-661049-000-000-06-000-00-000	Guidance Materials	\$5,420	\$7,010	\$0
330-2120-661510-000-000-06-000-00-000	Supplies-Technology Related	938	956	0
330-2122-611305-xxx-000-01-000-00-000	Guidance Counselor	211,090	203,223	0
330-2239-632012-000-000-03-000-00-000	Consultant Services	8,034	0	0
330-2239-658201-000-000-05-000-00-000	Travel-Employee	7,973	4,275	0
330-2239-658253-000-000-05-000-00-000	Travel-Out/of/State	0	7,200	0
330-xxxx-621000-000-000-02-000-00-000	Group Insurance Expense	50,915	49,622	0
330-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	2,927	2,947	0
330-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	59,105	53,447	0
330-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	834	813	0
330-5200-693301-000-000-09-000-00-000	Indirect Cost-Federal Fund	26,356	28,519	0
	Total Expenditures	\$373,592	\$358,012	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

**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 2016/2017 is estimated at \$1,228,555. The basic Title II-Part A is comprised of two components, Administrative and Non-Public, which have allocations of \$1,034,560 and \$193,995 respectively.

Personnel Roster

Position	Revised Budget 2015-2016	Budget 2016-2017	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 2016/2017

370

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
370-0000-545450-000-000-00-000-00-000	Title II, Part A	\$897,842	\$1,314,844	\$1,034,560
370-0000-545450-000-240-00-000-00-000	Title II, Part A	90,225	240,241	193,995
	Total Revenues	\$988,067	\$1,555,085	\$1,228,555
EXPENDITURES AND OTHER USES OF FUNDS				
370-1105-615101-000-000-01-000-23-000	Performance Pay	\$34,616	\$46,987	\$46,987
370-1110-615101-000-000-01-000-23-000	Performance Pay	233,650	249,589	249,589
370-1130-615101-000-000-01-000-23-000	Performance Pay	0	107,894	107,894
370-1211-615101-000-000-01-000-23-000	Performance Pay	11,860	23,967	23,967
370-1212-615101-000-000-01-000-23-000	Performance Pay	23,967	26,704	26,704
370-1214-615101-000-000-01-000-23-000	Performance Pay	0	1,275	1,275
370-1216-615101-000-000-01-000-23-000	Performance Pay	6,000	8,621	8,621
370-1220-615101-000-000-01-000-23-000	Performance Pay	8,945	0	0
370-1220-615101-000-000-01-000-23-000	Performance Pay	0	11,698	11,698
370-1340-615101-000-000-01-000-23-000	Performance Pay	0	3,000	3,000
370-1360-615101-000-000-01-000-23-000	Performance Pay	0	8,984	8,984
370-1410-615101-000-000-01-000-23-000	Performance Pay	6,349	13,385	13,385
370-1480-615101-000-000-01-000-23-000	Performance Pay	0	3,000	3,000
370-1510-615101-000-000-01-000-23-000	Performance Pay	5,870	8,297	8,297
370-1530-615101-000-000-01-000-23-000	Performance Pay	17,984	29,967	29,967
370-2122-615101-000-000-01-000-23-000	Performance Pay	6,000	16,700	16,700
370-2145-615101-000-000-01-000-23-000	Performance Pay	0	4,620	4,620
370-2149-615101-000-000-01-000-23-000	Performance Pay	0	2,550	2,550
370-2152-615101-000-000-01-000-23-000	Performance Pay	6,000	9,000	9,000
370-2214-611367-000-000-01-000-41-000	Staff Development Coordinator	40,025	59,873	30,535
370-2214-653032-000-000-05-000-41-000	Cellular Telephone Expense	0	773	1,000
370-2214-658201-000-000-05-000-41-000	Travel-Employee	207	1,200	500
370-2220-615101-000-000-01-000-23-000	Performance Pay	8,795	13,764	13,764
370-2234-612301-000-000-01-000-23-xxx	Substitute Teacher	11,691	13,500	13,500
370-2234-615052-000-000-01-000-23-000	Stipend-In-Service Participant	69,420	172,234	70,000
370-2234-624001-000-000-02-000-23-000	Tuition Reimbursement	8,700	16,000	10,000

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title II Teacher and Principal Training and Recruiting
Fiscal Year 2016/2017

370

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
370-2234-624013-000-000-02-000-23-000	Praxis Test Fee	6,225	4,000	6,500
370-2234-632012-000-000-03-000-23-000	Consultant Services	57,500	60,380	60,500
370-2234-653033-000-000-05-000-23-000	Data Plan	10,383	12,000	12,000
370-2234-653038-000-000-05-000-23-000	Software Access License	88,780	6,445	6,445
370-2234-658201-000-000-05-000-23-000	Travel-Employee	67,310	105,381	60,000
370-2234-658253-000-000-05-000-23-000	Travel-Out/Of/State	0	19,160	3,000
370-2234-661045-000-000-06-000-23-000	Professional Development Supplies	11,048	19,817	1,287
370-2234-661054-000-000-06-000-23-000	Subscription Expense	380	459	380
370-2252-615101-000-000-01-000-23-000	Performance Pay	11,967	11,909	11,909
370-2310-633310-000-000-03-000-51-000	Financial Audit Fees	510	270	510
370-2410-615101-000-000-01-000-23-000	Performance Pay	12,000	14,985	14,985
370-2420-615101-000-000-01-000-23-000	Performance Pay	9,000	14,925	14,925
370-xxxx-621000-062-000-02-000-41-000	Group Insurance Expense	4,957	7,486	3,818
370-xxxx-622000-000-000-02-000-23-xxx	FICA	673	1,119	0
370-xxxx-622500-000-000-02-000-xx-xxx	Medicare Part A Expense	7,451	12,610	10,817
370-xxxx-623101-000-000-02-000-xx-000	Teachers Retirement	30,314	64,594	29,078
370-xxxx-626001-000-000-02-000-xx-xxx	Workers Comp Insurance	482	982	456
370-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	63,640	104,740	82,413
240 - Non Public				
370-2234-632012-000-240-03-000-23-240	Consultant Services	10,150	28,021	22,341
370-2234-661045-000-240-06-000-23-246	Professional Development Supplies	830	2,098	1,685
370-2234-689501-000-240-xx-000-23-245	Non Public Travel Expense	21,443	62,030	49,943
370-2234-689503-000-240-08-000-23-245	Non Public Travel O/O/S	35,952	67,885	55,009
370-2234-689505-000-240-08-000-23-165	Tuition Reimb-Non Employee	22,613	22,847	18,685
370-2234-689507-000-240-08-000-23-240	Non Public Presenter	875	1,125	1,055
370-2234-689509-000-240-08-000-23-240	Non Public Attendee Stipend	5,910	37,097	29,823
370-5200-693301-000-240-09-000-00-000	Indirect Cost - Federal Fund	7,596	19,138	15,454
	Total Expenditures	\$988,067	\$1,555,085	\$1,228,555



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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 2016/2017 is estimated at the prior year's allocation of \$28,500.

Terrebonne Parish School Board
Special Revenue Funds
NCLB Title II - Math and Science Partnership
Fiscal Year 2016/2017

#370

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
370-0000-545450-000-223-00-000-00-000	Title II, Part B	\$23,771	\$28,500	\$28,500
	Total Revenues	\$23,771	\$28,500	\$28,500
EXPENDITURES AND OTHER USES OF FUNDS				
370-2234-612301-000-223-01-000-00-000	Substitute Teacher	\$1,812	\$8,315	\$8,180
370-2234-615052-000-223-01-000-00-000	Stipend-In-Service Participant	11,748	10,500	10,500
370-2234-622000-000-223-02-000-00-000	FICA	70	515	515
370-2234-622500-000-223-02-000-00-000	Medicare Part A Expense	197	272	275
370-2234-623101-000-223-02-000-00-000	Teachers Retirement	3,480	2,740	2,875
370-2234-626001-000-223-02-000-00-000	Workers Comp Insurance	53	75	75
370-2234-658201-000-223-05-000-00-000	Travel-Employee	6,411	6,083	6,080
	Total Expenditures	\$23,771	\$28,500	\$28,500

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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 2016/2017

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 2016/2017 fiscal year are estimated at \$403,108.

Personnel Roster

Position	Revised Budget 2015-2016	Budget 2016-2017	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
Fiscal Year 2016/2017

Miscellaneous State Grants

In fiscal year 2014/2015, the district was awarded a TAP National Conference allocation in the amount of \$1,000. The purpose of the TAP National Conference Allocation was to support the District Superintendent's attendance at the TAP National Conference and to support the district's efforts to implement TAP Best Practices and/or TAP.

Because this was a one-time award, no estimate for fiscal year 2016/2017 has been made.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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 2016/2017 Child Care Program:

Acadian Elementary	\$35,285
Bourg Elementary	36,821
Broadmoor Elementary	56,798
Coteau-Bayou Blue Elementary	35,285
Lisa Park Elementary	59,742
Mulberry Elementary	99,551
Oakshire Elementary	58,986
Schriever Elementary	32,208
Upper Little Caillou Elementary	<u>39,424</u>
Total Budget	\$454,100

Terrebonne Parish School Board
Special Revenue Funds
Local Billable Services
Fiscal Year 2016/2017

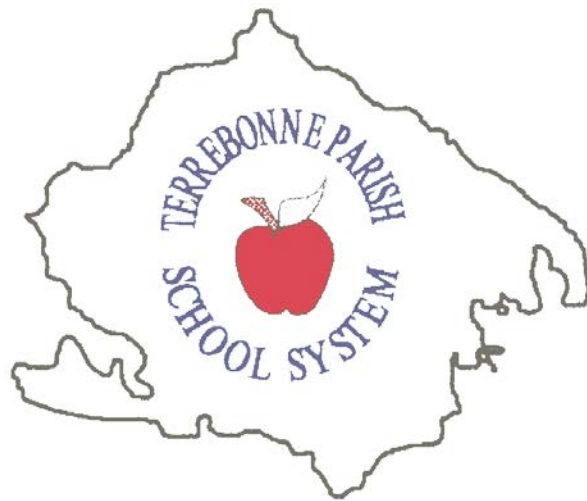
470

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
470-0000-517900-xxx-000-00-000-00-000	Other Activity Income	\$705,808	\$439,349	\$454,100
470-0000-517900-000-260-00-000-00-000	Other Activity Income	2,515	0	0
	Total Revenues	\$708,323	\$439,349	\$454,100
EXPENDITURES AND OTHER USES OF FUNDS				
470-1390-632018-000-000-03-000-00-000	Instructional Services	\$47,400	\$0	\$0
470-1420-612201-xxx-xxx-01-000-00-000	CECP Coach/Sponsor	2,600	0	0
470-1420-613054-xxx-000-01-000-00-000	Extra Work-Athletic/Sponsors	10,754	0	0
470-1420-634059-xxx-000-03-000-00-000	Other Purchased Technical Service	45	0	0
470-1460-613081-xxx-000-01-000-00-000	Extra Work-Teacher	1,233	0	0
470-1460-634059-xxx-000-01-000-00-000	Other Purchased Technical Service	1,450	0	0
470-2180-611517-xxx-000-01-000-00-000	Part-Time Paraprofessional	3,953	0	0
470-2220-613041-xxx-000-01-000-00-000	Extra Work-Teacher	300	0	0
470-2220-653012-xxx-000-05-000-00-000	Data Communications Lines	2,478	0	0
470-2252-661510-xxx-000-06-000-00-000	Supplies-Technology Related	7,882	0	0
470-2400-653005-xxx-000-00-000-00-000	Telephone Expense	6,277	0	0
470-2410-611427-xxx-000-01-000-00-000	Part-Time Clerical	67,499	0	0
470-2231-612301-xxx-000-01-000-00-000	Substitute Teacher	544	0	0
470-2231-658201-000-000-05-000-00-000	Travel-Employee	386	0	0
470-2620-613013-xxx-000-01-000-00-000	Extra Work-Maintenance	9,112	0	0
470-2830-634022-000-000-03-000-00-000	Criminal History Checks	468	0	0
470-xxxx-622000-xxx-000-02-000-00-000	FICA	4,766	0	0
470-xxxx-622500-xxx-000-02-000-00-000	Medicare Part A Expense	1,383	0	0
470-xxxx-623101-xxx-000-02-000-00-000	Teachers Retirement	2,869	0	0
470-xxxx-623300-xxx-000-02-000-00-000	LA Sch Employees Rtmt-LSERS	2,926	0	0
470-xxxx-626001-xxx-000-02-000-00-000	Workers Comp Insurance	645	0	0
720 - Band Assistance Program				
470-1410-612288-xxx-720-01-000-00-000	Seasonal Band Assistance	500	0	0
470-1410-613088-xxx-720-01-000-00-000	Band Assistance	41,216	0	0
470-1410-622000-xxx-720-02-000-00-000	FICA	1,865	0	0
470-1410-622500-xxx-720-02-000-00-000	Medicare Part A Expense	602	0	0
470-1410-623101-xxx-720-02-000-00-000	Teachers Retirement	3,259	0	0

Terrebonne Parish School Board
Special Revenue Funds
Local Billable Services
Fiscal Year 2016/2017

470

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
470-1410-626001-xxx-720-02-000-00-000	Workers Comp Insurance	167	0	0
470-1410-659005-xxx-720-05-000-00-000	Non-Employee Travel Expense	448	0	0
590 - Athletic Program				
470-1410-613005-xxx-590-01-000-00-000	Non-Certified Co-Curricular	280	0	0
470-1420-613054-xxx-590-01-000-00-000	Extra Work-Athletics/Sponsors	4,770	0	0
470-1460-613041-xxx-590-01-000-00-000	Extra Work-Teacher	365	0	0
470-3121-613031-xxx-590-01-000-00-000	Extra Work-CNP Managers	470	0	0
470-xxxx-622000-xxx-590-02-000-00-000	FICA	34	0	0
470-xxxx-622500-xxx-590-02-000-00-000	Medicare Part A Expense	81	0	0
470-xxxx-623101-xxx-590-02-000-00-000	Teachers Retirement	1,494	0	0
470-xxxx-626001-xxx-590-02-000-00-000	Workers Comp Insurance	37	0	0
474 - Child Care				
470-1460-613052-xxx-474-01-000-00-000	Extra Work-Child Care	368,886	344,476	356,193
470-1460-622000-xxx-474-02-000-00-000	FICA	564	525	566
470-1460-622500-xxx-474-02-000-00-000	Medicare Part A Expense	4,657	4,344	4,712
470-1460-623101-xxx-474-02-000-00-000	Teachers Retirement	95,242	83,531	88,379
470-1460-623300-xxx-474-02-000-00-000	LA Sch Employees Rtmt-LSERS	3,032	3,581	2,027
470-1460-623905-xxx-474-02-000-00-000	LA State Employees Rtmt-LASERS	961	1,047	494
470-1460-626001-xxx-474-02-000-00-000	Workers Comp Insurance	1,908	1,845	1,729
260 - Need Project				
470-2231-612301-000-260-01-000-00-000	Substitute Teacher	2,039	0	0
470-2231-622000-000-260-02-000-00-000	FICA	38	0	0
470-2231-622500-000-260-02-000-00-000	Medicare Part A Expense	30	0	0
470-2231-623101-000-260-02-000-00-000	Teachers Retirement	401	0	0
470-2231-626001-000-260-02-000-00-000	Workers Comp Insurance	7	0	0
	Total Expenditures	\$708,323	\$439,349	\$454,100



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

**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 2016/2017 is estimated to be \$355,207, which includes \$271,523 for the Basic Grant, \$36,703 for the English Language/Civics Education Grant, \$39,856 for the Adult and Family Literacy Grant, and \$7,125 for the Federal Leadership Grant.

Personnel Roster

Position	Revised Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
Teacher	2	2	0
Part-time Teacher	3	3	0
Part-time Paraprofessional	4	4	0
Total Positions	9	9	0

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education
Fiscal Year 2016/2017

490

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-000-00-000-00-000	Adult Basic Education	\$129,668	\$271,523	\$271,523
490-0000-545200-000-000-00-001-00-000	Adult Basic Education-Prior Year	21,368	38,556	0
490-0000-545200-000-xxx-00-002-00-000	Adult Basic Education-Carry Over	52,460	90,325	0
	Total Revenues	\$203,496	\$400,404	\$271,523
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-611214-000-000-01-000-00-000	Part-Time Teacher	\$8,479	\$63,712	\$56,008
490-1600-611284-000-000-01-000-00-000	Adult Education Teacher	37,507	45,439	78,503
490-1600-611501-000-000-01-000-00-000	Paraprofessional	2,211	0	0
490-1600-611517-000-000-01-000-00-000	Part-Time Paraprofessional	4,430	21,560	29,400
490-1600-612211-000-000-01-000-00-000	Seasonal Teacher	0	5,000	6,500
490-1600-612213-000-000-01-000-00-000	Seasonal Paraprofessional	0	0	4,500
490-1600-612301-000-000-01-000-00-000	Substitute Teacher	24,364	34,345	5,000
490-1600-612431-000-000-01-000-00-000	Substitute Paraprofessional	190	9,966	4,000
490-1600-613001-000-000-01-000-00-000	Extra Work-Paraprofessional	5,742	8,740	2,000
490-1600-613041-000-000-01-000-00-000	Extra Work-Teacher	3,762	13,930	3,000
490-1600-621000-000-000-02-000-00-000	Group Insurance Expense	13,184	18,414	20,325
490-1600-622000-000-000-02-000-00-000	FICA	833	3,575	2,381
490-1600-622500-000-000-02-000-00-000	Medicare Part A Expense	1,150	2,939	2,740
490-1600-623101-000-000-02-000-00-000	Teachers Retirement	20,047	27,214	38,381
490-1600-626001-000-000-02-000-00-000	Workers Comp Insurance	346	811	756
490-1600-661005-000-000-06-000-00-000	Instructional Materials	824	1,273	2,453
490-1600-661510-000-000-06-000-00-000	Supplies-Technology Related	345	1,028	2,000
490-2216-661050-000-000-06-000-00-000	General Office Supplies	3	589	589
490-2310-633310-000-000-03-000-00-000	Financial Audit Fees	80	90	90
490-5200-693301-000-000-09-000-00-000	Indirect Cost-Federal Fund	6,171	12,897	12,897
490-xxxx-xxxxxx-000-000-xx-001-00-000	Prior Year Expenditures	21,368	38,556	0
490-xxxx-xxxxxx-000-000-xx-002-00-000	Carry Over Expenditures	52,460	90,325	0
	Total Expenditures	\$203,496	\$400,404	\$271,523

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2016/2017

**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 2016/2017 is estimated at the prior year's allocation of \$36,703.

Personnel Roster

Position	Budget 2015-2016	Budget 2016-2017	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 2016/2017

490

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-010-00-000-00-000	Adult Basic Education	\$35,578	\$36,703	\$36,703
490-0000-545200-000-010-00-001-00-000	Adult Basic Education-Prior Year	6,297	0	0
490-0000-545200-000-010-00-002-00-000	Adult Basic Education-Carry Over	19,648	0	0
490-0000-545200-000-010-00-202-00-000	Adult Basic Education-Carry Over Ex	93	0	0
	Total Revenues	\$61,616	\$36,703	\$36,703
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-611214-000-010-01-000-00-000	Part-Time Teacher	\$0	\$0	\$0
490-1600-611501-000-010-01-000-00-000	Paraprofessional	11,304	13,441	13,718
490-1600-612301-000-010-01-000-00-000	Substitute Teacher	2,793	2,625	3,000
490-1600-612431-000-010-01-000-00-000	Substitute Paraprofessional	1,329	1,275	1,600
490-1600-613001-000-010-01-000-00-000	Extra Work - Paraprofessional	1,198	1,260	1,400
490-1600-613041-000-010-01-000-00-000	Extra Work - Teacher	4,171	3,528	1,600
490-1600-621000-000-010-02-000-00-000	Group Insurance Expense	6,231	7,477	7,486
490-1600-622000-000-010-02-000-00-000	FICA	269	320	87
490-1600-622500-000-010-02-000-00-000	Medicare Part A Expense	298	321	309
490-1600-623101-000-010-02-000-00-000	Teachers Retirement	4,609	4,463	5,436
490-1600-626001-000-010-02-000-00-000	Workers Comp Insurance	82	89	85
490-1600-661005-000-010-06-000-00-000	Instructional Materials	1,515	70	147
490-2216-661050-000-010-06-000-00-000	General Office Supplies	89	92	92
490-5200-693301-000-010-09-000-00-000	Indirect Cost - Federal Fund	1,690	1,743	1,743
490-xxxx-xxxxxx--000-010-xx-001-00-000	Prior Year Expenditures	6,297	0	0
490-xxxx-xxxxxx--000-010-xx-002-00-000	Carry Over Expenditures	19,648	0	0
490-xxxx-xxxxxx--000-010-xx-202-00-000	Carry Over Expenditures-Ex LCTCS	93	0	0
	Total Expenditures	\$61,616	\$36,703	\$36,703

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2016/2017

**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 to assist children and adults in achieving state content and performance standards.

Funding for fiscal year 2016/2017 is estimated at the prior year's allocation of \$39,856.

Personnel Roster

Position	Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
Part-time Teacher	1	1	0
Part-time Paraprofessional	1	1	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education - Adult and Family Literacy
Fiscal Year 2016/2017

490

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-100-00-130-00-000	Adult Basic Education	\$44,925	\$39,856	\$39,856
490-0000-545200-000-100-00-131-00-000	Adult Basic Education-Prior Year	3,624	0	0
490-0000-545200-000-100-00-132-00-000	Adult Basic Education-Carry Over	10,268	0	0
	Total Revenues	\$58,817	\$39,856	\$39,856
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-611214-000-100-01-130-00-000	Part-Time Teacher	\$10,065	\$18,480	\$20,384
490-1600-611517-000-100-01-130-00-000	Part-Time Paraprofessional	4,419	7,200	7,200
490-1600-612301-000-100-01-130-00-000	Substitute Teacher	8,170	0	2,200
490-1600-612431-000-100-01-130-00-000	Substitute Paraprofessional	13,966	8,415	1,200
490-1600-613001-000-100-01-130-00-000	Extra Work-Paraprofessional	208	0	0
490-1600-613041-000-100-01-130-00-000	Extra Work-Teacher	300	392	0
490-1600-622000-000-100-02-130-00-000	FICA	2,138	2,114	656
490-1600-622500-000-100-02-130-00-000	Medicare Part A Expense	538	500	449
490-1600-623101-000-100-02-130-00-000	Teachers Retirement	740	103	5,198
490-1600-626001-000-100-02-130-00-000	Workers Comp Insurance	148	138	124
490-1600-658201-000-100-05-130-00-000	Travel - Employee	0	0	0
490-1600-661005-000-100-06-130-00-000	Instructional Materials	1,987	521	452
490-1600-661510-000-100-07-130-00-000	Supplies-Technology Related	0	0	0
490-2216-661050-000-100-06-130-00-000	General Office Supplies	112	100	100
490-5200-693301-000-100-09-130-00-000	Indirect Cost - Federal Fund	2,134	1,893	1,893
490-xxxx-xxxxxx-000-100-xx-131-00-000	Prior Year Expenditures	3,624	0	0
490-xxxx-xxxxxx-000-100-xx-132-00-000	Carry Over Expenditures	10,268	0	0
	Total Expenditures	\$58,817	\$39,856	\$39,856

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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 the 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 2016/2017 is estimated at the prior year's allocation of \$7,125.

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education - Federal Leadership Funds
Fiscal Year 2016/2017

490

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-125-00-000-00-000	Adult Basic Education	\$0	\$7,125	\$7,125
490-0000-545200-000-125-00-001-00-000	Adult Basic Education-Prior Year	482	3,376	0
490-0000-545200-000-125-00-002-00-000	Adult Basic Education-Carry Over	21,864	42,340	0
490-0000-545200-000-125-00-202-00-000	Adult Basic Education-Carry Over Ex	18,509	0	0
	Total Revenues	\$40,855	\$52,841	\$7,125
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-661005-000-125-06-000-00-000	Instructional Materials	\$0	\$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	2,125	2,125
490-xxxx-xxxxxx-000-125-xx-001-00-xxx	Prior Year Expenditures	482	3,376	0
490-xxxx-xxxxxx-000-125-xx-002-00-xxx	Carry Over Expenditures	21,864	42,340	0
490-xxxx-xxxxxx-000-125-xx-202-00-000	Carry Over Expenditures-Ex LCTCS	18,509	0	0
	Total Expenditures	\$40,855	\$52,841	\$7,125

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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 2016/2017 is \$300,000. Projected expenditures for 2016/2017 are \$328,043. The estimated fund balance at June 30, 2017 is projected to be \$9,158.

Personnel Roster

Position	Revised Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
Pre-GED/Skills Option Teacher	4	4	0
Pre-GED/Skills Option Paraprofessional	3	4	1
Total Positions	7	8	1

Terrebonne Parish School Board
Special Revenue Funds
Education Excellence
Fiscal Year 2016/2017

510

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
510-0000-531900-000-000-00-000	Other Unrestricted Revenues	\$279,634	\$270,000	\$300,000
	Total Revenues	\$279,634	\$270,000	\$300,000
EXPENDITURES AND OTHER USES OF FUNDS				
510-1100-612301-000-000-01-000-00-000	Substitute Teacher	\$1,842	\$1,200	\$1,200
510-1130-611231-000-000-01-000-00-000	Secondary Teacher	169,255	141,514	142,770
510-1130-611501-000-000-01-000-00-000	Paraprofessional	61,613	46,152	62,649
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	69,415	57,755	65,241
510-xxxx-622000-000-000-02-000-00-000	FICA	47	74	0
510-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	3,211	2,738	2,979
510-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	54,299	49,356	52,382
510-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	919	756	822
	Total Expenditures	\$360,601	\$299,956	\$328,043
FUND BALANCE				
	Excess (Deficiency) of Revenues and			
	Other Sources of Funds	(80,967)	(29,956)	(28,043)
	Balance at Beginning of Year	148,124	67,157	37,201
	Balance at End of Year	\$67,157	\$37,201	\$9,158

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2016/2017

**Early Childhood Community Network Pilot
 Remaining Start-Up State Funds**

The State-funded source of the Early Childhood Community Network Pilot Remaining Start-Up Grant was designed to continue implementation of the five strategies outlined in the Early Childhood Care and Education Network - Roadmap to 2015. The Remaining Start-Up Network Pilot Grants have been replaced by the Network Lead Agencies Grants which continue the requirements of Louisiana's Early Childhood Education Act (Act III).

Due to completion of this grant, no estimate is made for fiscal year 2016/2017.

Personnel Roster

Position	Revised Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
Act III Project Facilitator	1	0	(1)
Total Positions	1	0	(1)

Terrebonne Parish School Board
Special Revenue Funds
Early Childhood Community Network Pilot
Fiscal Year 2016/2017

520

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
520-0000-532900-000-000-00-000-00-000	Other Restricted Revenues	\$28,000	\$49,728	\$0
520-0000-532900-000-030-00-000-00-000	Other Restricted Revenues	15,000	0	0
	Total Revenues	\$43,000	\$49,728	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
520-1530-653054-000-000-05-000-00-000	Subscription Access Fee	\$0	\$6,131	\$0
520-1530-661005-000-000-06-000-00-000	Instructional Materials	7,672	5,171	0
520-1530-661510-000-000-06-000-00-000	Supplies-Technology Related	237	0	0
520-2214-611343-000-000-01-000-00-000	Part-Time Coordinator	7,618	0	0
520-2214-611369-000-000-01-000-00-000	Early Childhood Coordinator	0	17,604	0
520-2214-613071-000-000-01-000-00-000	Extra Work-Coordinator	105	0	0
520-2214-658201-000-000-05-000-00-000	Travel-Employee	41	0	0
520-2234-615051-000-000-01-000-00-000	Stipend-In-Service Presenter	650	0	0
520-2234-615052-000-000-01-000-00-000	Stipend-In-Service Participant	675	0	0
520-2234-632012-000-000-03-000-00-000	Consultant Services	1,930	0	0
520-2234-658201-000-000-05-000-00-000	Travel-Employee	1,514	0	0
520-2234-661045-000-000-06-000-00-000	Professional Development Supplies	1,602	0	0
520-2234-689501-000-000-08-000-00-000	Non-Public Travel Expense	570	0	0
520-2234-689507-000-000-08-000-00-000	Non-Public Presenter	100	0	0
520-2234-689509-000-000-08-000-00-000	Non-Public Attendee Stipend	2,588	0	0
520-xxxx-621000-000-000-02-000-00-000	Group Insurance Expense	0	4,367	0
520-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	129	255	0
520-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	2,533	4,630	0
520-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	36	70	0
030 - Technology				
520-1530-661510-000-030-06-000-00-000	Supplies-Technology Related	15,000	0	0
120 - Non Public				
520-1530-653054-000-000-05-120-00-000	Subscription Access Fee	0	11,500	0
	Total Expenditures	\$43,000	\$49,728	\$0

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2016/2017

**Early Childhood Community Network Lead Agencies
 State Funds**

The Early Childhood Community Network Lead Agencies Grant was awarded to Terrebonne Parish School District in fiscal year 2016 to address the need for formal local leadership as the State moves from pilot status to full implementation to becoming a Lead Agency. The Lead Agency structure replaces the current Pilot Coordinating Partner structure and will support local response to requirements of Louisiana’s Early Childhood Education Act. This grant continues the statewide network unification and implementation of early learning and development standards, enrollment, and teacher expectations for publicly funded private and public Pre-school, Head Start, and Child Care Systems. Funding is provided from both federal and state sources.

State funding for fiscal year 2016/2017 is estimated at the prior year’s allocation of \$27,072.

Personnel Roster

Position	Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
Act III Project Facilitator	0	1	1
Total Positions	0	1	1

Terrebonne Parish School Board
Special Revenue Funds
Early Childhood Community Network Lead Agencies
Fiscal Year 2016/2017

520

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
520-0000-532900-000-250-00-000-00-000	Other Restricted Revenues	\$0	\$27,072	\$27,072
	Total Revenues	\$0	\$27,072	\$27,072
EXPENDITURES AND OTHER USES OF FUNDS				
520-1530-653054-000-250-05-000-00-000	Subscription Access Fee	\$0	\$1,019	\$0
520-1530-661005-000-250-06-000-00-000	Instructional Materials	0	4,192	0
520-1530-661510-000-250-06-000-00-000	Supplies-Technology Related	0	1,049	0
520-2214-611343-000-250-01-000-00-000	Part-Time Coordinator	0	7,888	0
520-2214-611369-000-250-01-000-00-000	Early Childhood Coordinator	0	0	18,224
520-2214-658201-000-250-05-000-00-000	Travel-Employee	0	1,150	0
520-2234-632023-000-250-03-000-00-000	Other Professional Services	0	700	0
520-2234-658201-000-250-05-000-00-000	Travel-Employee	0	3,183	0
520-2310-654035-000-250-05-000-00-000	Advertising Expense	0	500	0
520-xxxx-621000-000-250-02-000-00-000	Group Insurance Expense	0	0	3,864
520-xxxx-622500-000-250-02-000-00-000	Medicare Part A Expense	0	114	264
520-xxxx-623101-000-250-02-000-00-000	Teachers Retirement	0	2,075	4,647
520-xxxx-626001-000-250-02-000-00-000	Workers Comp Insurance	0	32	73
120 - Non Public				
520-1530-653054-000-250-05-120-00-000	Subscription Access Fee	0	5,170	0
	Total Expenditures	\$0	\$27,072	\$27,072

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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 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 through the Cecil J. Picard Early Childhood Program-State is based on \$4,400 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 2016/2017 is estimated at the prior year’s allocation of \$383,678.

Personnel Roster

Position	Revised Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
Pre K Teacher	3	3	0
Pre K Paraprofessional	3	3	0
Total Positions	6	6	0

Terrebonne Parish School Board
Special Revenue Funds
Cecil Picard LA 4 Early Childhood Program - State
Fiscal Year 2016/2017

550

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
550-0000-532400-000-000-xx-000-00-000	Cecil Picard LA 4 Early Childhood	\$1,887,242	\$383,678	\$383,678
	Total Revenues	\$1,887,242	\$383,678	\$383,678
EXPENDITURES AND OTHER USES OF FUNDS				
550-1530-611271-000-000-01-000-00-000	Pre-Kindergarten Teacher	\$835,070	\$176,364	\$184,046
550-1530-611501-000-000-01-000-00-000	Paraprofessional	327,393	58,949	59,974
550-2214-658201-000-000-05-000-41-000	Travel-Employee	0	0	500
550-2234-612301-000-000-01-000-23-000	Substitute Teacher	0	8,000	0
550-2234-615052-000-000-01-000-00-000	Stipend-In-Service Participant	1,200	1,600	1,600
550-2234-658201-000-000-05-000-23-000	Travel-Employee	0	0	3,000
550-xxxx-621000-000-000-02-000-00-000	Group Insurance Expense	388,217	82,381	67,382
550-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	14,312	3,260	3,561
550-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	316,457	52,145	62,633
550-xxxx-626001-000-000-02-000-14-000	Workers Comp Insurance	4,593	979	982
	Total Expenditures	\$1,887,242	\$383,678	\$383,678

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2016/2017

**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 2016/2017 is estimated to be \$69,406.

Personnel Roster

Position	Revised Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
Project Itinerant Liaison	1	1	0
Paraprofessional	1	1	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Services
NCLB Title X - McKinney/Vento Homeless Assistance Act
Fiscal Year 2016/2017

560

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
560-0000-545590-000-000-xx-000-00-000	Other NCLB Programs	\$62,536	\$114,200	\$69,406
	Total Revenues	\$62,536	\$114,200	\$69,406
EXPENDITURES AND OTHER USES OF FUNDS				
560-1510-611214-000-000-01-000-11-000	Part-Time Teacher	\$8,338	\$0	\$0
560-1510-611501-000-000-01-000-11-000	Paraprofessional	2,889	9,285	9,418
560-1510-612211-000-000-01-000-11-000	Seasonal Teacher	0	33,492	5,000
560-1510-612431-000-000-01-000-11-000	Substitute Paraprofessional	28	280	0
560-1510-661005-000-000-06-000-11-000	Instructional Materials	10,166	9,835	6,334
560-1510-661510-000-000-06-000-24-000	Supplies-Technology Related	0	5,998	3,000
560-2180-611371-000-000-01-000-31-000	Project Itinerant Liaison	24,495	16,146	18,585
560-2180-653001-000-000-05-000-31-000	Postage Expense	0	50	50
560-2180-658201-000-000-05-000-31-000	Travel-Employee	0	350	200
560-2180-661039-000-000-06-000-31-000	Parental Involvement Supplies	0	1,000	1,000
560-2180-661050-000-000-06-000-51-000	General Office Supplies	382	200	200
560-2234-658201-000-000-05-000-23-000	Travel-Employee	365	600	1,000
560-2234-658253-000-000-05-000-23-000	Travel-Out/Of/State	1,856	1,800	2,000
560-2310-633310-000-000-03-000-51-000	Financial Audit Fees	25	25	0
560-xxxx-621000-000-xxx-02-000-xx-000	Group Insurance Expense	5,682	9,432	9,432
560-xxxx-622000-000-000-02-000-11-000	FICA	2	17	0
560-xxxx-622500-000-xxx-02-000-xx-000	Medicare Part A Expense	515	858	406
560-xxxx-623101-000-xxx-02-000-xx-000	Teachers Retirement	3,143	15,498	7,140
560-xxxx-626001-000-xxx-02-000-xx-000	Workers Comp Insurance	142	237	112
560-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	4,509	9,097	5,529
	Total Expenditures	\$62,536	\$114,200	\$69,406

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2016/2017

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 2016/2017 is estimated at the prior year's allocation of \$232,058.

Personnel Roster

Position	Revised Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
Paraprofessional	2	2	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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 fiscal year 2014/2015, the district was awarded 8(g) Block Grant funding for Jump Start, Advanced Placement Test Fee Reimbursement, and Advanced Placement Summer Institute. In fiscal year 2015/2016, the district was reimbursed for the Math Summer Content Institute Program.

In late spring of 2015, the district was awarded 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 district was awarded the Principal Fellowship grant in fiscal year 2015/2016 in the amount of \$42,600. The purpose of the Principal Fellowship Grant is to support individual principals as they build their instructional leadership skills through a sixteen-month cohort collaboration training.

Due to the uncertainty of funding, no estimate for 8(g) Block Grant funding has been made for fiscal year 2016/2017.

Terrebonne Parish School Board
Special Revenue Funds
8(g) Block Grant
Fiscal Year 2016/2017

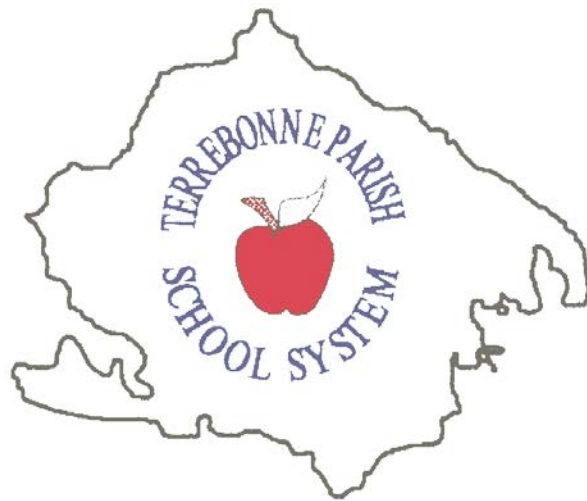
610

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
610-0000-532200-000-143-00-000-00-000	Education Support Fund	\$0	\$410	\$0
610-0000-532200-000-157-00-000-00-000	Education Support Fund	6,518	0	0
610-0000-532200-000-163-00-000-00-000	Education Support Fund	3,371	51,629	0
610-0000-532200-000-173-00-000-00-000	Education Support Fund	0	42,600	0
610-0000-532200-000-182-xx-000-00-000	Education Support Fund	29,593	0	0
	Total Revenues	\$39,482	\$94,639	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
143 - Summer Content Institute				
610-2231-658201-000-143-05-000-00-000	Travel-Employee	\$0	\$410	\$0
157 - Jump Start				
610-2235-615052-000-157-01-000-00-000	Stipend-In-Service Participant	5,000	0	0
610-2235-658201-000-157-05-000-00-000	Travel-Employee	306	0	0
610-xxxx-622500-000-157-02-000-00-000	Medicare Part A Expense	72	0	0
610-xxxx-623101-000-157-02-000-00-000	Teachers Retirement	1,120	0	0
610-xxxx-626001-000-157-02-000-00-000	Workers Comp Insurance	20	0	0
163 - Believe and Prepare				
610-2220-613071-000-163-01-000-00-000	Extra Work-Coordinator	689	1,500	0
610-2231-615052-000-163-01-000-00-000	Stipend-In-Service Participant	0	11,800	0
610-2231-632012-000-163-03-000-00-000	Consultant Services	1,400	25,300	0
610-2231-661045-000-163-06-000-00-000	Professional Development Supplies	1,076	3,636	0
610-2231-661510-000-163-06-000-00-000	Supplies-Technology Related	0	5,712	0
610-xxxx-622500-000-163-02-000-00-000	Medicare Part A Expense	10	194	0
610-xxxx-626101-000-163-02-000-00-000	Teachers Retirement	193	3,434	0
610-xxxx-626001-000-163-02-000-00-000	Workers Comp Insurance	3	53	0
173 - Principal Fellowship				
610-2231-632012-000-173-03-000-00-000	Consultant Services	0	40,950	0
610-2231-658201-000-173-05-000-00-000	Travel-Employee	0	1,650	0

Terrebonne Parish School Board
Special Revenue Funds
8(g) Block Grant
Fiscal Year 2016/2017

610

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
182 - Advanced Placement Test Fee Reimbursement				
610-1100-656005-000-182-05-000-00-000	Test/Evaluation Fee	24,043	0	0
237 - ARRA- Race To The Top Advanced Placement Summer Institute				
610-2239-658201-xxx-237-05-000-00-000	Travel-Employee	5,550	0	0
Total Expenditures		\$39,482	\$94,639	\$0



Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2016/2017

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 2016/2017 is estimated at the prior year's allocation of \$219,319.

Personnel Roster

Position	Revised Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
Pre K Teacher	3	3	0
Pre K Paraprofessional	3	3	0
Total Positions	6	6	0

Terrebonne Parish School Board
Special Revenue Funds
LQEA 8(g) Preschool Student Enhancement Block Grant
Fiscal Year 2016/2017

630

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
630-0000-532200-000-000-xx-000-00-000	Education Support Fund	\$196,956	\$219,319	\$219,319
	Total Revenues	\$196,956	\$219,319	\$219,319
EXPENDITURES AND OTHER USES OF FUNDS				
630-1530-611271-000-000-01-000-00-000	Pre-Kindergarten Teacher	\$98,953	\$92,531	\$93,511
630-1530-611501-000-000-01-000-00-000	Paraprofessional	24,134	37,100	37,860
630-1530-621000-000-000-02-000-00-000	Group Insurance Expense	38,821	53,405	52,019
630-1530-622500-000-000-02-000-00-000	Medicare Part A Expense	1,641	1,672	1,904
630-1530-623101-000-000-02-000-00-000	Teachers Retirement	32,921	34,093	33,499
630-1530-626001-000-000-02-000-00-000	Workers Comp Insurance	486	518	526
	Total Expenditures	\$196,956	\$219,319	\$219,319

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

Extended School Year Program
Special Education - Act 36/37

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

Funding for fiscal year 2016/2017 is estimated at the prior year's allocation of \$68,360.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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.

Due to uncertainty of funding, no estimate for fiscal year 2016/2017 has been made.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

**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 Louisiana High School Equivalency Diploma which replaces the General Education Development (GED) Diploma.

Also included in State Adult Education Funds are testing fees amount of \$8,639 for students taking the national High School Equivalency Test (HiSET).

Funding for fiscal year 2016/2017 is estimated at the prior year's basic allocation of \$208,355 and miscellaneous revenues of \$8,639.

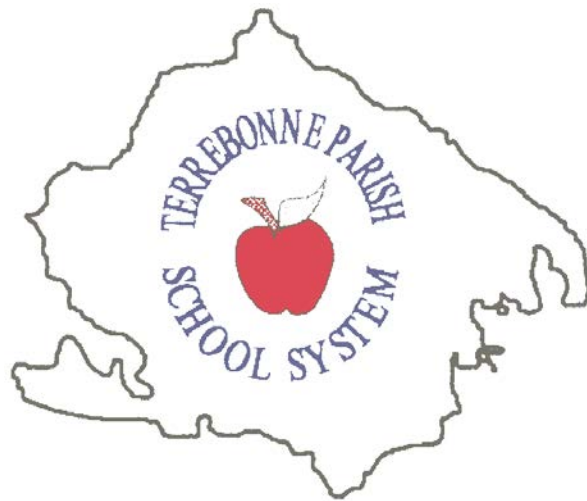
Personnel Roster

Position	Revised Budget 2015-2016	Budget 2016-2017	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 2016/2017

680

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
680-0000-532250-000-000-00-000-00-000	Adult Education	\$208,355	\$208,355	\$208,355
680-0000-519901-000-580-00-000-00-000	Miscellaneous Revenue-Test Fees	6,024	8,639	8,639
	Total Revenues	\$214,379	\$216,994	\$216,994
EXPENDITURES AND OTHER USES OF FUNDS				
680-1600-611284-000-000-01-000-00-000	Adult Education Teacher	\$37,824	\$42,341	\$42,442
680-1600-611501-000-000-01-000-00-000	Paraprofessional	44,460	43,917	44,938
680-1600-612301-000-000-01-000-00-000	Substitute Teacher	7,236	0	0
680-1600-643045-000-000-04-000-00-000	Maintenance Agreement	1,459	1,561	1,600
680-1600-644230-000-000-04-000-00-000	Copy Equipment Rental	0	2,000	2,500
680-1600-658201-000-000-05-000-00-000	Travel-Employee	463	300	300
680-1600-661005-000-000-06-000-00-000	Instructional Materials	1,067	285	771
680-1600-661510-000-000-06-000-00-000	Supplies-Technology Related	0	128	800
680-2216-611363-000-000-01-000-00-000	Coordinator-Special Area	36,665	34,838	34,838
680-2216-658201-000-000-05-000-00-000	Travel-Employee	0	300	300
680-2216-658201-000-000-05-000-00-230	Travel-Employee	16	0	0
680-2216-661050-000-000-06-000-00-000	General Office Supplies	1,314	826	603
680-2236-658201-000-000-05-000-00-000	Travel-Employee	316	300	300
680-2236-658201-000-000-05-000-00-230	Travel-Employee	151	298	300
680-2236-658253-000-000-05-000-00-230	Travel-Out/of/State	0	2,539	1,500
680-2310-654035-000-000-05-000-00-000	Advertising Expense	0	3,000	2,000
680-xxxx-621000-000-000-02-000-00-000	Group Insurance Expense	41,253	42,241	42,241
680-xxxx-622000-000-000-02-000-00-000	FICA	263	0	0
680-xxxx-622500-000-000-02-000-00-000	Medicare Part A Expense	1,226	1,148	1,267
680-xxxx-623101-000-000-02-000-00-000	Teachers Retirement	34,144	31,848	31,166
680-xxxx-626001-000-000-02-000-00-000	Workers Comp Insurance	498	484	489
580 - Bayou Cane Adult Education Center				
680-1600-613001-000-580-01-000-00-000	Extra Work-Paraprofessional	1,645	2,400	2,400
680-1600-613041-000-580-01-000-00-000	Extra Work-Teacher	3,930	5,595	5,595
680-1600-622000-000-580-02-000-00-000	FICA	346	496	496



Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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 2016/2017 is \$87,040, based on the October 1, 2015 student count of 17,408 Kindergarten through 12th grade students, funded at \$5 per student.

Terrebonne Parish School Board
Special Revenue Funds
Library Allotment
Fiscal Year 2016/2017

730

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
730-0000-552205-000-000-00-000-00-000	Support Transfer From Fund 190	\$89,500	\$88,260	\$87,040
	Total Revenues	\$89,500	\$88,260	\$87,040
EXPENDITURES AND OTHER USES OF FUNDS				
730-2252-661028-xxx-000-06-000-00-000	Library Materials & Supplies	\$72,151	\$103,081	\$87,040
	Total Expenditures	\$72,151	\$103,081	\$87,040
FUND BALANCE				
	Excess (Deficiency) of Revenues and			
	Other Sources of Funds	17,349	(14,821)	0
	Balance at Beginning of Year	53,939	71,288	56,467
	Balance at End of Year	\$71,288	\$56,467	\$56,467

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

Textbook and Materials

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

Funding for the Textbook and Materials Fund is chosen by the district and can be either through a transfer from the General Operating Fund, 3/4 Cent Sales Tax Fund, or both. In the 2016/2017 fiscal year, funding will come from a support transfer from the 3/4 Cent Sales Tax Fund.

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

In addition to the transfer from the 3/4 Cent Sales Tax Fund, a State grant to fund non-public textbooks is included in this fund. The non-public textbook grant for 2016/2017 is funded in the amount of \$99,426. This State grant must be completely expended by June 30 of each year.

Projected revenues for the 2016/2017 fiscal year are \$1,600,426, which includes a \$1,500,000 transfer from the 3/4 Cent Sales Tax Fund, the State grant for Non-public school textbooks for \$99,426, and lost/damaged textbooks revenues of \$1,000. Projected expenditures are estimated to be \$2,501,000 and \$99,426 for public and non-public textbooks, respectively.

Terrebonne Parish School Board
Special Revenue Fund
Textbooks and Materials
Fiscal Year 2016/2017

740

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
740-0000-519400-000-000-00-000-00-000	Textbook Sales and Rentals	\$127	\$1,000	\$1,000
740-0000-552203-000-000-00-000-00-000	Support Transfer From Fund 110	3,231,580	2,000,000	0
740-0000-552205-000-000-00-000-00-000	Support Transfer From Fund 190	0	1,500,000	1,500,000
740-0000-519990-000-240-00-000-00-000	Miscellaneous Revenue	3,514	0	0
740-0000-532550-000-240-00-000-00-000	Non-Public Textbooks	93,543	99,426	99,426
	Total Revenues	\$3,328,764	\$3,600,426	\$1,600,426
EXPENDITURES AND OTHER USES OF FUNDS				
740-xxxx-653038-000-000-06-000-00-000	Software Access License	\$136,689	\$0	\$0
740-1100-664228-000-000-06-000-00-000	Textbooks-Adoption	2,972,917	1,016,210	0
740-xxxx-664229-xxx-000-06-000-00-000	Textbooks-Replacement	1,122,101	1,484,790	2,594,869
240 - Non Public				
740-1100-664229-xxx-240-06-000-00-000	Textbooks-Replacement	88,315	93,869	0
740-5200-693305-xxx-240-09-000-00-000	Indirect Cost-State Fund	5,228	5,557	5,557
710 - Grant Non-Claimable Item				
740-1100-664229-xxx-710-06-000-00-000	Textbooks-Replacement	3,514	0	0
	Total Expenditures	\$4,328,764	\$2,600,426	\$2,600,426
FUND BALANCE				
	Excess (Deficiency) of Revenues and			
	Other Sources of Funds	(1,000,000)	1,000,000	(1,000,000)
	Balance at Beginning of Year	1,000,000	0	1,000,000
	Balance at End of Year	\$0	\$1,000,000	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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 2016/2017 has been estimated at the prior year's allocation of \$4,255,691 which is comprised of IDEA Part B, \$3,367,368, Early Intervening Services, \$653,130, and Non-Public Schools, \$235,193.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

Personnel Roster			
Position	Revised Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
Clerical/Secretarial	7	7	0
Supervisor	1	1	0
Pupil Appraisal Coordinator	1	1	0
Speech Therapist /Pathologist–Non-Public	2	2	0
Speech Therapy Assistant-Non-Public	1	1	0
Social Worker	6	6	0
Assistive Technologist Coordinator	1	1	0
Facilitator/Coordinator	8	8	0
Psychologist	1	1	0
Nurse	5	5	0
Occupational Therapist	2	2	0
Bus Attendant	16	16	0
Part-time Paraprofessional	2	2	0
Instructional Coach	7	7	0
Instructional Interventionist	1	1	0
Total Positions	61	61	0

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

750

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545310-000-000-00-000-00-000	IDEA - Part B	\$4,222,588	\$5,099,281	\$4,255,691
	Total Revenues	\$4,222,588	\$5,099,281	\$4,255,691
EXPENDITURES AND OTHER USES OF FUNDS				
750-1210-634005-000-000-03-000-24-611	Technical Training Services	\$0	\$28,700	\$0
750-1210-653038-000-000-05-000-24-611	Software Access License	94,716	245,913	25,000
750-1210-661005-000-000-06-000-11-611	Instructional Materials	128,191	122,965	10,000
750-1210-661510-000-000-06-000-24-611	Supplies-Technology Related	30,327	50,000	5,000
750-1211-611517-000-000-01-000-11-611	Part-Time Paraprofessional	5,721	3,000	14,400
750-1211-612213-000-000-01-000-11-611	Seasonal Paraprofessional	0	3,000	0
750-2130-612425-000-000-01-000-51-611	Substitute Health Nurse	0	7,000	0
750-2130-658201-000-000-05-000-51-611	Travel-Employee	2,919	3,250	2,050
750-2130-661048-000-000-06-000-51-611	Health Supplies	10,658	19,000	1,000
750-2134-611841-000-000-01-000-51-611	Health Nurse	92,017	158,885	173,060
750-2134-611843-000-000-01-000-51-611	Part-Time School Nurse	13,950	0	0
750-2134-613057-000-000-01-000-51-611	Extra Work-Nurse	1,420	3,500	0
750-2140-611401-000-000-01-000-51-611	Clerical/Secretarial	41,770	42,208	42,610
750-2140-611425-000-000-01-000-51-611	Microfilm Clerk	20,793	21,305	21,404
750-2140-653032-000-000-05-000-21-611	Cellular Telephone Expense	284	575	500
750-2140-655001-000-000-05-000-21-611	Forms Printing	1,530	3,500	3,500
750-2140-658201-000-000-05-000-21-611	Travel-Employee	7,501	6,000	2,500
750-2140-661041-000-000-06-000-21-611	Assessment Materials/Supplies	14,670	26,000	2,500
750-2142-611325-000-000-01-000-21-611	Psychologist	198,864	211,389	214,071
750-2144-611333-000-000-01-000-21-611	Autism Specialist	62,300	0	0
750-2144-613065-000-000-01-000-21-611	Extra Work-Facilitator	260	0	0
750-2145-611331-000-000-01-000-21-611	Educational Diagnostician	203,166	236,075	230,416
750-2145-611339-000-000-01-000-41-611	Pupil Appraisal Coordinator	58,780	58,025	49,867
750-2149-611323-xxx-000-01-000-21-611	Social Worker	311,922	267,738	270,136
750-2150-643018-000-000-04-000-21-611	Equipment Repair Service	1,409	200	500
750-2150-658201-000-000-05-000-21-611	Travel-Employee	52	0	0
750-2152-611329-000-000-01-000-21-611	Qualified Exm/Speech Pathologist	0	6,996	7,114
750-2153-611337-000-000-01-000-21-611	Audiologist	7,900	13,351	13,433

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

750

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
750-2160-658201-000-000-05-000-51-611	Travel-Employee	649	0	1,000
750-2161-611321-000-000-01-000-51-611	Occupational Therapist	84,908	82,910	83,089
750-2161-633143-000-000-03-000-51-611	Occupational Therapy Fees	13,380	14,040	14,040
750-2166-633142-000-000-03-000-51-611	Physical Therapy Fees	58,061	64,750	60,125
750-2170-611335-000-000-01-000-24-611	Assistive Technologist	43,537	39,003	39,087
750-2170-658201-000-000-05-000-24-611	Travel-Employee	1,327	1,000	800
750-2170-661043-000-000-06-000-51-611	Adaptive Supplies	0	6,000	0
750-2212-611112-000-000-01-000-41-611	Supervisor-Special Education	53,588	53,378	52,770
750-2212-611363-000-000-01-000-41-611	Coordinator-Special Area	90,576	93,285	93,376
750-2212-611373-000-000-01-000-11-611	Facilitator-Special Area	210,448	272,864	274,899
750-2212-611401-000-000-01-000-51-611	Clerical/Secretarial	50,371	63,374	72,977
750-2212-644230-000-000-04-000-51-611	Copy Equipment Rental	4,864	8,000	8,000
750-2212-658201-000-000-05-000-11-611	Travel-Employee	3,188	2,500	1,650
750-2212-658201-000-000-05-000-41-611	Travel-Employee	727	1,000	1,000
750-2212-661050-000-000-06-000-51-611	General Office Supplies	520	5,500	100
750-2212-661510-000-000-06-000-24-611	Supplies-Technology Related	11,400	16,000	1,500
750-2220-613058-000-000-01-000-23-611	Extra Work-Instructional Coach	300	0	0
750-2232-612301-000-000-01-000-23-611	Substitute Teacher	497	0	0
750-2232-632012-000-000-03-000-23-611	Consultant Services	0	3,250	500
750-2232-658201-000-000-05-000-23-611	Travel-Employee	6,499	15,063	2,500
750-2232-658253-000-000-05-000-23-611	Travel-Out/of/State	1,328	400	1,500
750-2232-661045-000-000-06-000-23-611	Professional Development Supplies	441	6,000	64
750-2259-611423-000-000-01-000-51-611	Media Center Clerk	20,953	20,802	20,904
750-2310-633310-000-000-03-000-51-611	Financial Audit Fees	1,175	1,150	1,150
750-2620-653001-000-000-05-000-51-611	Postage Expense	109	350	400
750-2730-612453-000-000-01-000-51-611	Sub Special Ed Bus Attendant	41,588	26,729	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	4,346	5,000	2,500
750-2730-651061-000-000-05-000-51-611	Student Transportation Costs	314	500	500
750-2732-611541-000-000-01-000-51-611	Special Education Bus Attendant	125,440	133,812	135,387
750-2732-613026-000-000-01-000-51-611	Extra Work-SE Bus Attendant	1,459	2,500	2,500
750-2830-654035-000-000-05-000-51-611	Advertising Expense	360	360	360
750-xxxx-621000-000-000-02-xxx-xx-xxx	Group Insurance Expense	490,012	537,240	530,188

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

750

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
750-xxxx-622000-000-000-02-xxx-xx-xxx	FICA	3,296	4,422	446
750-xxxx-622500-000-000-02-xxx-xx-xxx	Medicare Part A Expense	21,041	25,203	25,794
750-xxxx-623101-000-000-02-xxx-xx-xxx	Teachers Retirement	385,614	396,709	423,098
750-xxxx-623300-000-000-02-xxx-xx-xxx	LA School Employee Rmtt-LSERS	41,663	38,074	36,961
750-xxxx-626001-000-000-02-xxx-xx-xxx	Workers Comp Insurance	12,851	14,639	13,314
750-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	304,436	406,209	339,008
Non-Public Allocation				
750-1210-658201-000-000-05-000-11-248	Travel-Employee	125	250	250
750-1210-661005-000-000-06-000-11-248	Instructional Materials	0	25,778	5,000
750-1211-611241-000-000-01-000-11-248	Special Education Teacher	1,959	0	0
750-1214-611242-000-000-01-000-11-248	Adaptive Physical Education Teacher	7,034	5,656	5,672
750-1216-611247-888-000-01-000-11-248	Sp Ed Non-Cat Preschool Teacher	0	47,550	24,192
750-2130-658201-000-000-05-000-51-248	Travel-Employee	14	250	250
750-2134-611841-000-000-01-000-51-248	Health Nurse	3,412	3,709	3,716
750-2140-658201-000-000-05-000-21-248	Travel-Employee	94	200	250
750-2150-658201-000-000-05-000-21-248	Travel-Employee	75	200	0
750-2150-658201-000-000-05-000-51-248	Travel-Employee	739	750	781
750-2150-661005-000-000-06-000-11-248	Instructional Materials	2,725	18,350	5,000
750-2152-611301-000-000-01-000-51-248	Speech Therapist/Pathologist	58,434	57,413	46,567
750-2152-611303-000-000-01-000-51-248	Speech Therapist Assistant	23,201	21,327	21,379
750-2152-611329-000-000-01-000-21-248	Qualified Exam/Speech Pathologist	7,600	43,748	22,748
750-2160-658201-000-000-05-000-51-248	Travel-Employee	3	250	250
750-2161-611321-000-000-01-000-51-248	Occupational Therapist	736	5,008	5,018
750-2170-611335-000-000-01-000-24-248	Assistive Technologist	0	4,135	4,142
750-2212-611363-000-000-01-000-41-248	Coordinator-Special Area	11,629	12,829	12,839
750-xxxx-621000-xxx-000-02-000-xx-248	Group Insurance Expense	30,143	48,869	37,133
750-xxxx-622500-xxx-000-02-000-11-248	Medicare Part A Expense	1,454	2,860	2,121
750-xxxx-623101-xxx-000-02-000-11-248	Teachers Retirement	31,372	51,874	37,206
750-xxxx-626001-xxx-000-02-000-xx-248	Workers Comp Insurance	451	805	679
Early Intervening Services				
750-1100-612301-000-000-01-000-11-335	Substitute Teacher	0	500	0
750-1110-611248-000-000-01-000-11-335	Instructional Interventionist	0	42,839	42,935

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

Individuals with Disabilities Education Act
Believe and Prepare-Cohort 3

In fiscal year 2015/2016, the Believe and Prepare Cohort 3 Grant was received in the amount of \$150,000. The purpose of this grant is to support the design and implementation of innovative methods for preparing teachers, build a cadre of mentor teachers to support and develop aspiring teachers, and increase the numbers of certified special education teachers. The District partnered with Assumption for this program with this District being the fiscal agent.

Due to the uncertainty of funding, no estimate for fiscal year 2016/2017 has been made.

Terrebonne Parish School Board
 Special Revenue Funds
 Believe and Prepare-Cohort 3
 Fiscal Year 2016/2017

750

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-163-00-000-00-000	Other Special Ed Programs	\$0	\$150,000	\$0
	Total Revenues	\$0	\$150,000	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-2220-613071-000-163-01-000-23-611	Extra Work-Coordinator	\$0	\$2,520	\$0
750-2232-615051-000-163-01-000-23-611	Stipend-In-Service Presenter	0	16,424	0
750-2232-615052-000-163-01-000-23-611	Stipend-In-Service Participant	0	72,000	0
750-2232-632012-000-163-03-000-23-611	Consultant Services	0	22,500	0
750-2232-658201-000-163-05-000-23-611	Travel-Employee	0	4,000	0
750-2232-661045-000-163-06-000-23-611	Professional Development Supplies	0	6,838	0
750-xxxx-622500-000-163-02-000-23-611	Medicare Part A Expense	0	1,319	0
750-xxxx-623101-000-163-02-000-23-611	Teachers Retirement	0	23,918	0
750-xxxx-626001-000-163-02-000-23-611	Workers Comp Insurance	0	481	0
	Total Expenditures	\$0	\$150,000	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

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 2016/2017 has been made.

Terrebonne Parish School Board
 Special Revenue Funds
 Special Education PL 101-476
 Positive Behavior Intervention Support
 Fiscal Year 2016/2017

750

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-227-xx-000-00-000	Other Special Ed Programs	\$0	\$500	\$0
	Total Revenues	\$0	\$500	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-2232-658201-000-227-05-000-00-000	Travel-Employee	\$0	\$500	\$0
	Total Expenditures	\$0	\$500	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

Individuals with Disabilities Education Act
Opportunity Grant

In fiscal year 2015/2016, the district was awarded the Opportunity Grant in the amount of \$91,200. The purpose of this grant was to create and/or enhance career preparation opportunities for students with disabilities. These funds were a one-time allocation dedicated to serving only students with disabilities.

Because The Opportunity Grant was a one-time allocation, no estimate has been made for fiscal year 2016/2017.

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Opportunity Grant
Fiscal Year 2016/2017

750

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-355-xx-000-00-000	Other Special Ed Programs	\$0	\$91,200	\$0
	Total Revenues	\$0	\$91,200	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-1210-653038-000-355-05-000-24-611	Software Access License	\$0	\$17,500	\$0
750-1210-661005-000-355-06-000-11-611	Instructional Materials	0	42,956	0
750-1210-661510-000-355-06-000-24-611	Supplies-Technology Related	0	10,305	0
750-2232-615052-000-355-01-000-23-611	Stipend-In-Service Participant	0	10,280	0
750-2232-622500-000-355-02-000-23-611	Medicare Part A Expense	0	149	0
750-2232-623101-000-355-02-000-23-611	Teachers Retirement	0	2,704	0
750-2232-626001-000-355-02-000-23-611	Workers Comp Insurance	0	41	0
750-5200-693301-000-355-09-000-00-000	Indirect Cost	0	7,265	0
	Total Expenditures	\$0	\$91,200	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

Individuals with Disabilities Education Act
Special Education-Grants to States
High Cost Services

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.

To fully fund the program, federal funding through IDEA was combined with state set aside funds allocated through the Minimum Foundation Program (MFP) and House Bill 1 (HB1) for the 2015/2016 fiscal year.

Due to the uncertainty of funding, no estimate has been made for fiscal year 2016/2017.

Terrebonne Parish School Board
Special Revenue Funds
Special Education-Grants to States
High Cost Services
Fiscal Year 2016/2017

750

Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545310-000-375-00-000-00-000	Special Education - Round One	\$259,904	\$221,878	\$0
750-0000-545310-000-375-00-331-00-000	Special Education - Round Two	7,643	0	0
750-0000-545310-000-375-00-001-00-000	Special Education - Prior Year	23,552	0	0
	Total Revenues	\$291,099	\$221,878	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
375 - High Cost Services - Round One				
750-1211-611501-000-375-01-xxx-00-000	Paraprofessional	\$136,860	\$116,649	\$0
750-1214-611242-000-375-01-xxx-00-000	Adaptive Physical Educ Teacher	7,518	0	0
750-2152-611303-000-375-01-xxx-00-000	Speech Therapist Assistant	395	0	0
750-2732-611541-000-375-01-xxx-00-000	Special Education Bus Attendant	0	10,878	0
750-xxxx-621000-000-375-02-xxx-00-000	Group Insurance Expense	73,088	57,536	0
750-xxxx-622500-000-375-02-xxx-00-000	Medicare Part A Expense	1,706	1,849	0
750-xxxx-623101-000-375-02-xxx-00-000	Teachers Retirement	39,757	30,679	0
750-xxxx-623300-000-375-02-xxx-00-000	LA School Employee Rtmt-LSERS	0	3,285	0
750-xxxx-626001-000-375-02-xxx-00-000	Workers Comp Insurance	580	1,002	0
375 - High Cost Services - Round Two				
750-1211-611501-000-375-01-331-11-000	Paraprofessional	3,429	0	0
750-1211-621000-000-375-02-331-11-000	Group Insurance Expense	3,205	0	0
750-1211-622500-000-375-02-331-11-000	Medicare Part A Expense	34	0	0
750-1211-623101-000-375-02-331-11-000	Teachers Retirement	961	0	0
750-1211-626001-000-375-02-331-11-000	Workers Comp Insurance	14	0	0
750-xxxx-xxxxxx-xxx-375-xx-001-xx-000	Prior Year Expenses	23,552	0	0
	Total Expenditures	\$291,099	\$221,878	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2016/2017

**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 2016/2017 is estimated at \$122,669 which is comprised of Public in the amount of \$117,008 and Non-Public in the amount of \$5,661.

Personnel Roster

Position	Revised Budget 2015-2016	Budget 2016-2017	Increase (Decrease)
Diagnostician	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA)-Preschool Grant
Fiscal Year 2016/2017

760

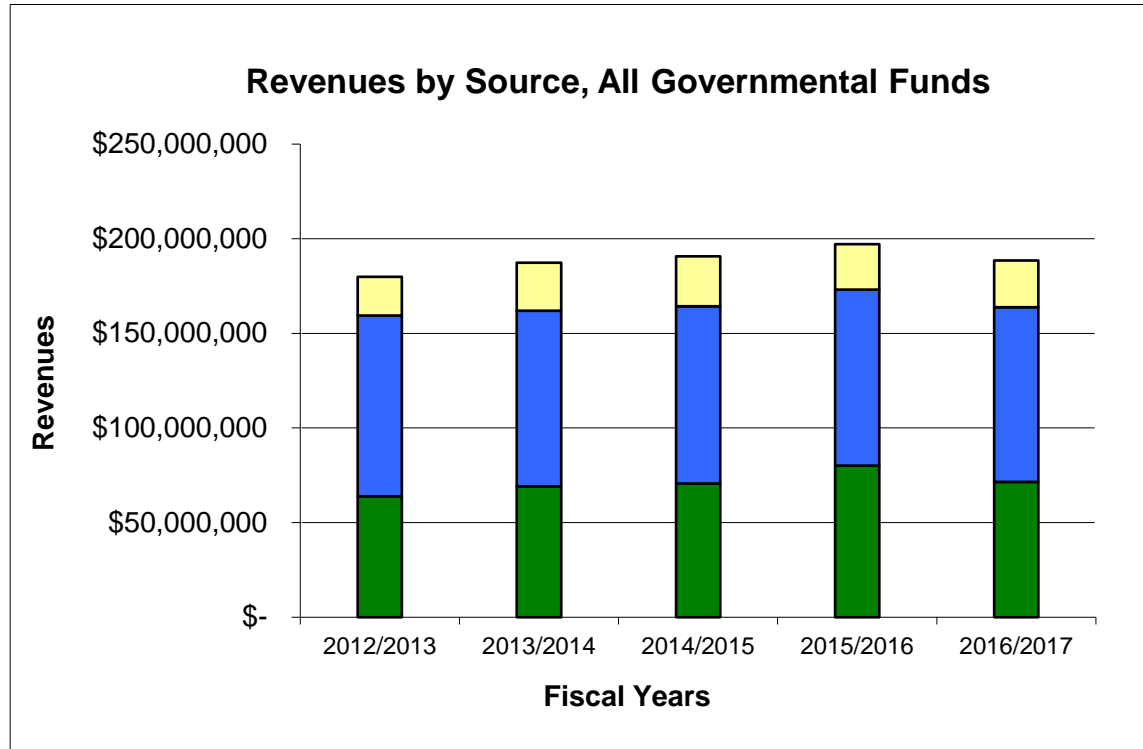
Account Number	Account Description	Actual 2014/2015	Revised Budget 2015/2016	Budget 2016/2017
REVENUE AND OTHER SOURCES OF FUNDS				
760-0000-545320-000-000-xx-000-00-000	IDEA - Preschool	\$116,722	\$144,191	\$122,669
	Total Revenues	\$116,722	\$144,191	\$122,669
EXPENDITURES AND OTHER USES OF FUNDS				
760-1210-658201-000-000-05-000-11-619	Travel-Employee	\$0	\$50	\$80
760-1210-661005-000-000-06-000-11-619	Instructional Materials	1,642	23,922	16,919
760-1210-661510-000-000-06-000-24-619	Supplies-Technology Related	0	20,000	13,842
760-2130-658201-000-000-05-000-51-619	Travel-Employee	19	250	360
760-2134-611841-000-000-01-000-51-619	Health Nurse	7,312	7,948	7,963
760-2140-658201-000-000-05-000-21-619	Travel-Employee	343	834	1,220
760-2145-611331-000-000-01-000-21-619	Educational Diagnostician	32,242	34,894	34,971
760-2150-658201-000-000-05-000-21-619	Travel-Employee	15	130	200
760-2153-611337-000-000-01-000-21-619	Audiologist	13,870	8,288	8,302
760-2212-611401-000-000-01-000-51-619	Clerical/Secretarial	13,705	0	0
760-2212-658201-000-000-05-000-21-619	Travel-Employee	0	100	140
760-2232-623012-000-000-03-000-23-619	Consultant Services	0	3,500	0
760-2310-633310-000-000-03-000-51-619	Financial Audit Fees	37	30	30
760-xxxx-621000-000-000-02-000-xx-xxx	Group Insurance Expense	16,018	9,198	9,196
760-xxxx-622500-000-000-02-000-xx-xxx	Medicare Part A Expense	910	741	742
760-xxxx-623101-000-000-02-000-xx-xxx	Teachers Retirement	14,959	13,447	13,066
760-xxxx-626001-000-000-02-000-xx-xxx	Workers Comp Insurance	267	205	205
760-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	8,415	11,486	9,772
Non-Public Allocation				
760-1210-658201-000-000-05-000-11-248	Travel-Employee	294	700	565
760-1210-661005-000-000-06-000-11-248	Instructional Materials	0	400	500
760-1216-611247-000-000-01-000-11-248	Sp Ed Non-Cat Preschool Teacher	4,202	4,857	2,698
760-21xx-658201-000-000-05-000-21-248	Travel-Employee	80	200	271
760-21xx-658201-000-000-05-000-51-248	Travel-Employee	143	492	210
760-xxxx-621000-000-000-02-000-xx-248	Group Insurance Expense	1,055	1,223	679

INFORMATIONAL SECTION



Terrebonne Parish School Board
Houma, LA

Revenues by Source, All Governmental Funds



	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
Local Sources	\$ 63,907,173	\$ 69,069,817	\$ 70,589,246	\$ 80,090,792	\$ 71,465,938
State Sources	95,481,755	92,969,866	93,668,383	92,970,469	92,335,268
Federal Sources	<u>20,565,303</u>	<u>25,216,139</u>	<u>26,515,068</u>	<u>24,111,696</u>	<u>24,716,735</u>
Total Revenues	<u>\$ 179,954,231</u>	<u>\$ 187,255,822</u>	<u>\$ 190,772,697</u>	<u>\$ 197,172,957</u>	<u>\$ 188,517,941</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 2012-2013	Actual 2013-2014	Actual 2014-2015	Revised 2015-2016	Proposed 2016-2017
Revenues					
Local Sources	\$63,907,173	\$69,069,817	\$69,577,433	\$72,192,672	\$71,465,938
State Sources	95,481,755	92,969,866	92,893,599	90,882,595	92,335,268
Federal Sources	<u>20,565,303</u>	<u>25,216,139</u>	<u>24,240,475</u>	<u>27,962,613</u>	<u>24,716,735</u>
Total Revenues	179,954,231	187,255,822	186,711,507	191,037,880	188,517,941
Expenditures					
Instructional					
Regular Programs	61,623,162	63,344,106	68,885,439	72,658,052	70,977,152
Special Education Programs	15,146,025	15,136,394	16,836,170	19,072,047	18,395,597
Career & Technical Education Programs	3,556,757	3,439,834	3,915,690	4,148,762	3,932,019
Other Instructional Programs	5,201,423	4,944,713	5,539,091	5,867,039	5,527,097
Special Programs	11,503,552	10,452,803	10,194,164	10,895,697	9,517,356
Adult /Continuing Education Programs	573,016	582,284	659,282	811,625	649,703
Support Services					
Pupil Support Services	10,342,256	10,264,040	10,504,074	11,471,939	11,147,417
Instructional Staff Services	10,161,144	10,712,931	10,608,942	11,654,420	10,654,850
General Administration	1,890,758	1,991,927	2,001,901	2,220,723	2,094,657
School Administration	8,924,643	8,939,669	9,515,846	10,125,516	10,039,391
Business Services	1,729,123	1,831,326	1,808,827	2,753,520	2,671,592
Plant Operation & Maintenance	11,112,815	12,338,528	13,095,455	13,596,231	13,513,648
Student Transportation Services	9,608,028	9,814,134	9,775,388	10,672,602	10,989,435
Central Services	1,306,376	1,691,335	1,940,394	2,128,922	2,010,401
Child Nutrition Program	10,876,847	11,227,667	11,092,917	12,093,228	12,187,724
Facility Acquisition & Construction Services	24,383	758,463	2,808,812	1,029,002	420,828
Debt Service	<u>216,925</u>	<u>216,925</u>	<u>215,474</u>	<u>179,462</u>	<u>907,276</u>
Total Expenditures	163,797,233	167,687,079	179,397,866	191,378,787	185,636,143
Other Financing Sources (Uses)					
Other Sources of Funds	17,855,564	21,961,088	23,738,016	22,377,878	21,142,760
Other Uses of Fund	<u>(33,287,450)</u>	<u>(36,586,797)</u>	<u>(29,975,469)</u>	<u>(25,667,292)</u>	<u>(24,187,403)</u>
Total Other Financing Sources (Uses)	(15,431,886)	(14,625,709)	(6,237,453)	(3,289,414)	(3,044,643)
Net Change in Fund Balance	725,110	4,943,034	1,076,188	(3,630,321)	(162,845)
Beginning Fund Balance	23,786,431	24,511,541	29,454,575	30,530,763	26,900,442
Ending Fund Balance	<u>\$24,511,541</u>	<u>\$29,454,575</u>	<u>\$30,530,763</u>	<u>\$26,900,442</u>	<u>\$26,737,597</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>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Actual</u> <u>2014-2015</u>	<u>Revised</u> <u>2015-2016</u>	<u>Proposed</u> <u>2016-2017</u>
Salaries	\$ 89,710,114	\$ 87,287,325	\$ 89,871,379	\$ 99,153,237	\$ 97,840,441
Benefits	48,898,338	53,795,189	57,945,120	61,532,404	60,035,018
Services	9,213,396	10,990,170	12,568,363	1,330,349	11,526,038
Materials & Supplies	15,194,211	14,540,264	16,811,789	17,066,290	14,863,980
Property	398,417	688,990	1,853,280	434,848	264,600
Debt Service & Miscellaneous	382,758	385,142	347,935	446,314	1,106,066
Other Uses of Funds	<u>33,287,448</u>	<u>36,586,798</u>	<u>29,975,469</u>	<u>25,667,292</u>	<u>24,187,403</u>
 Total Expenditures	 <u>\$ 197,084,682</u>	 <u>\$ 204,273,878</u>	 <u>\$ 209,373,335</u>	 <u>\$ 205,630,734</u>	 <u>\$ 209,823,546</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>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Actual</u> <u>2014-2015</u>	<u>Revised</u> <u>Budget</u> <u>2015-2016</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2019-2020</u>
Revenue								
Local Sources	\$ 18,064,848	\$ 19,415,204	\$ 20,339,152	\$ 18,595,029	\$ 18,470,569	\$ 18,839,980	\$ 19,028,380	\$ 19,218,664
State Sources	86,952,901	89,540,283	89,068,479	88,655,229	90,888,514	91,342,957	91,525,642	91,617,168
Federal Sources	<u>0</u>	<u>0</u>	<u>160,946</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	105,017,749	108,955,487	109,568,577	107,250,258	109,359,083	110,182,937	110,554,023	110,835,832
Expenditures								
Salaries	62,675,301	61,884,854	63,737,810	64,524,921	65,595,800	66,645,333	67,711,658	68,795,045
Employee Benefits	38,631,147	43,061,912	46,557,790	47,701,179	47,409,976	47,704,632	48,001,603	48,306,576
Purchased Services	4,435,979	4,716,221	5,565,272	6,524,972	7,083,096	6,218,346	6,364,973	6,401,522
Supplies	4,466,654	4,867,419	4,829,706	4,620,935	4,641,110	4,172,614	4,275,685	4,453,386
Property	20,862	17,861	5,812	64,722	20,000	25,000	37,000	42,500
Debt Services and Miscellaneous	<u>128,742</u>	<u>100,240</u>	<u>95,224</u>	<u>93,782</u>	<u>793,851</u>	<u>929,263</u>	<u>929,763</u>	<u>925,163</u>
Total Expenditures	110,358,685	114,648,507	120,791,614	123,530,511	125,543,833	125,695,188	127,320,682	128,924,192
Other Sources of Funds	15,897,906	18,141,193	18,229,551	18,180,395	19,159,855	18,986,000	19,375,000	19,375,000
Other Uses of Funds	<u>(6,722,779)</u>	<u>(12,323,592)</u>	<u>(6,359,480)</u>	<u>(4,432,455)</u>	<u>(2,237,507)</u>	<u>(3,375,000)</u>	<u>(3,983,700)</u>	<u>(2,717,645)</u>
Total Other Sources (Uses)	9,175,127	5,817,601	11,870,071	13,747,940	16,922,348	15,611,000	15,391,300	16,657,355
Net Change in Fund Balance	3,834,191	124,581	647,034	(2,532,313)	737,598	98,749	(1,375,359)	(1,431,005)
Fund Balance								
Beginning	9,086,979	12,921,170	13,045,751	13,492,785	10,960,472	11,698,070	11,796,819	10,621,460
Ending Fund Balance								
Committed	0	0	200,000	200,000	200,000	200,000	0	0
Assigned	0	1,750,000	1,750,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Unassigned	<u>12,921,170</u>	<u>11,295,751</u>	<u>11,742,785</u>	<u>9,960,472</u>	<u>10,698,070</u>	<u>10,796,819</u>	<u>9,621,460</u>	<u>8,190,455</u>
Total Ending Fund Balance	<u>\$ 12,921,170</u>	<u>\$ 13,045,751</u>	<u>\$ 13,492,785</u>	<u>\$ 10,960,472</u>	<u>\$ 11,698,070</u>	<u>\$ 11,796,819</u>	<u>\$ 10,621,460</u>	<u>\$ 9,190,455</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>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Actual</u> <u>2014-2015</u>	<u>Revised</u> <u>Budget</u> <u>2015-2016</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2019-2020</u>
Revenue								
Local Sources	\$ 1,483,002	\$ 1,378,813	\$ 1,380,073	\$ 1,278,180	\$ 670,655	\$ 677,362	\$ 690,909	\$ 697,818
State Sources	321,761	321,761	321,761	321,761	140,544	141,949	144,788	146,236
Federal Sources	<u>6,955,136</u>	<u>7,150,048</u>	<u>7,188,932</u>	<u>7,634,824</u>	<u>8,511,567</u>	<u>8,681,798</u>	<u>8,855,434</u>	<u>9,032,543</u>
Total Revenues	8,759,899	8,850,622	8,890,766	9,234,765	9,322,766	9,501,109	9,691,132	9,876,597
Expenditures								
Salaries	2,619,270	2,584,290	2,613,580	2,671,660	2,695,115	2,762,493	2,823,268	2,882,556
Employee Benefits	1,746,930	1,900,804	1,999,493	2,032,461	2,028,668	2,063,725	2,145,120	2,301,857
Purchased Services	579,360	556,604	524,880	678,961	686,649	615,000	623,465	687,754
Supplies	4,073,357	4,165,958	3,900,314	4,199,024	4,361,525	4,241,449	4,235,200	4,170,650
Property	181,649	243,043	130,837	192,031	153,000	145,000	163,700	188,900
Debt Services and Miscellaneous	<u>0</u>	<u>0</u>				<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	9,200,566	9,450,699	9,169,104	9,774,137	9,924,957	9,827,667	9,990,753	10,231,717
Other Sources of Funds	446,402	487,229	445,550	421,702	395,865	472,955	474,563	474,563
Other Uses of Funds	<u>0</u>	<u>0</u>				<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	446,402	487,229	445,550	421,702	395,865	472,955	474,563	474,563
Net Change in Fund Balance	5,735	(112,848)	167,212	(117,670)	(206,326)	146,397	174,942	119,443
Fund Balance								
Beginning	754,945	760,680	647,832	815,044	697,374	491,048	637,445	812,387
Ending Fund Balance								
Nonspendable	368,518	352,419	347,445	697,374	491,048	637,445	812,387	931,830
Assigned	<u>392,162</u>	<u>295,413</u>	<u>467,599</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	<u>\$ 760,680</u>	<u>\$ 647,832</u>	<u>\$ 815,044</u>	<u>\$ 697,374</u>	<u>\$ 491,048</u>	<u>\$ 637,445</u>	<u>\$ 812,387</u>	<u>\$ 931,830</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 2012-2013</u>	<u>Actual 2013-2014</u>	<u>Actual 2014-2015</u>	<u>Revised Budget 2015-2016</u>	<u>Original Budget 2016-2017</u>	<u>Projected Budget 2017-2018</u>	<u>Projected Budget 2018-2019</u>	<u>Projected Budget 2019-2020</u>
Revenue								
Local Sources	\$ 24,984,945	\$ 27,111,932	\$ 25,330,744	\$ 23,057,878	\$ 23,046,878	\$ 23,507,816	\$ 23,742,894	\$ 23,980,323
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	24,984,945	27,111,932	25,330,744	23,057,878	23,046,878	23,507,816	23,742,894	23,980,323
Expenditures								
Salaries	11,822,000	11,344,056	12,687,268	13,023,928	12,202,978	13,057,186	13,840,618	14,394,242
Employee Benefits	3,111,165	3,287,115	3,790,392	3,799,603	3,445,251	3,597,255	3,840,771	4,051,979
Purchased Services	1,015,722	1,459,159	3,225,078	3,371,587	1,407,115	1,530,207	1,675,054	1,715,054
Supplies	56,028	272,491	122,097	1,340,357	76,000	628,325	531,664	501,325
Property	47,055	325,066	1,716,631	165,000	91,600	252,000	473,668	347,854
Debt Services and Miscellaneous	<u>144,500</u>	<u>144,625</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	16,196,470	16,832,512	21,686,091	21,842,475	17,364,944	19,206,973	20,503,775	21,152,455
Other Sources of Funds	0	1,750,000	1,741,835	187,521	0	0	0	0
Other Uses of Funds	<u>(9,162,173)</u>	<u>(5,384,941)</u>	<u>(7,297,846)</u>	<u>(4,395,332)</u>	<u>(3,395,332)</u>	<u>(4,000,000)</u>	<u>(3,700,000)</u>	<u>(3,875,000)</u>
Total Other Sources (Uses)	(9,162,173)	(3,634,941)	(5,556,011)	(4,207,811)	(3,395,332)	(4,000,000)	(3,700,000)	(3,875,000)
Net Change in Fund Balance	(373,698)	6,644,479	(1,911,358)	(2,992,408)	2,286,602	300,842	(460,881)	(1,047,132)
Fund Balance								
Beginning	4,782,034	4,408,336	11,052,815	9,141,457	6,149,049	8,435,651	8,736,343	8,108,656
Ending Fund Balance								
Restricted	4,408,336	11,052,815	6,352,863	5,487,065	6,786,304	7,426,019	7,297,790	6,708,448
Committed	<u>0</u>	<u>0</u>	<u>2,788,594</u>	<u>661,984</u>	<u>1,649,347</u>	<u>1,310,324</u>	<u>810,866</u>	<u>353,076</u>
Total Ending Fund Balance	<u>\$ 4,408,336</u>	<u>\$ 11,052,815</u>	<u>\$ 9,141,457</u>	<u>\$ 6,149,049</u>	<u>\$ 8,435,651</u>	<u>\$ 8,736,343</u>	<u>\$ 8,108,656</u>	<u>\$ 7,061,524</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</u> <u>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Actual</u> <u>2014-2015</u>	<u>Revised</u> <u>Budget</u> <u>2015-2016</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2019-2020</u>
Revenue								
Local Sources	\$0	\$0	\$ 2,797,735	\$ 11,516,439	\$ 11,517,939	\$ 11,748,298	\$ 11,865,781	\$ 11,984,439
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	2,797,735	11,516,439	11,517,939	11,748,298	11,865,781	11,984,439
Expenditures								
Salaries	0	0	0	7,339,480	7,366,000	7,401,518	7,431,124	7,802,680
Employee Benefits	0	0	0	2,137,816	2,070,408	2,039,118	2,062,137	2,091,861
Purchased Services	0	0	39,519	105,700	105,700	115,863	116,570	121,775
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	39,519	9,582,996	9,542,108	9,556,499	9,609,831	10,016,316
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>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>
Total Other Sources (Uses)	0	0	0	0	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Net Change in Fund Balance	0	0	2,758,216	1,933,443	(24,169)	191,799	255,950	(31,877)
Fund Balance								
Beginning	0	0	0	2,758,216	4,691,659	4,667,490	4,859,289	5,232,722
Ending Fund Balance								
Restricted	0	0	2,758,216	4,691,659	4,667,490	4,859,289	5,232,722	5,439,335
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>\$2,758,216</u>	<u>\$4,691,659</u>	<u>\$4,667,490</u>	<u>\$4,859,289</u>	<u>\$5,232,722</u>	<u>\$5,439,335</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>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Actual</u> <u>2014-2015</u>	<u>Revised</u> <u>Budget</u> <u>2015-2016</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2019-2020</u>
Revenue								
Local Sources	\$ 18,747,651	\$ 20,363,122	\$ 19,009,064	\$ 17,296,158	\$ 17,313,454	\$ 17,659,723	\$ 17,836,320	\$ 18,014,684
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	18,747,651	20,363,122	19,009,064	17,296,158	17,313,454	17,659,723	17,836,320	18,014,684
Expenditures								
Salaries	0	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0	0
Purchased Services	1,428,122	1,597,907	1,027,415	339,881	1,336,179	455,675	459,362	575,492
Supplies	2,629,429	2,665,853	2,476,669	2,485,544	2,434,375	2,220,150	2,124,914	2,324,914
Property	148,419	103,020	0	0	0	0	0	0
Debt Services and Miscellaneous	<u>18,659</u>	<u>50,334</u>	<u>18,037</u>	<u>15,900</u>	<u>15,700</u>	<u>9,500</u>	<u>10,250</u>	<u>12,675</u>
Total Expenditures	4,224,629	4,417,114	3,522,121	2,841,325	3,786,254	2,685,325	2,594,526	2,913,081
Other Sources of Funds	84,539	0	0	0	0	0	0	0
Other Uses of Funds	<u>(16,443,821)</u>	<u>(17,769,667)</u>	<u>(15,170,216)</u>	<u>(15,299,383)</u>	<u>(15,298,163)</u>	<u>(15,101,475)</u>	<u>(15,200,605)</u>	<u>(15,122,661)</u>
Total Other Sources (Uses)	(16,359,282)	(17,769,667)	(15,170,216)	(15,299,383)	(15,298,163)	(15,101,475)	(15,200,605)	(15,122,661)
Net Change in Fund Balance	(1,836,260)	(1,823,659)	316,727	(844,550)	(1,770,963)	(127,077)	41,189	(21,058)
Fund Balance								
Beginning	7,155,713	5,319,453	3,495,794	3,812,522	2,967,972	1,179,713	1,052,636	1,093,825
Ending Fund Balance								
Restricted	5,008,221	3,154,562	3,674,833	2,830,283	1,012,024	854,947	866,136	815,078
Committed	<u>311,232</u>	<u>341,232</u>	<u>137,689</u>	<u>137,689</u>	<u>167,689</u>	<u>197,689</u>	<u>227,689</u>	<u>257,689</u>
Total Ending Fund Balance	<u>\$ 5,319,453</u>	<u>\$ 3,495,794</u>	<u>\$ 3,812,522</u>	<u>\$ 2,967,972</u>	<u>\$ 1,179,713</u>	<u>\$ 1,052,636</u>	<u>\$ 1,093,825</u>	<u>\$ 1,072,767</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>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Actual</u> <u>2014-2015</u>	<u>Revised</u> <u>Budget</u> <u>2015-2016</u>	<u>Original</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>	<u>Projected</u> <u>Budget</u> <u>2019-2020</u>
Revenue								
Local Sources	\$ 626,728	\$ 800,746	\$ 720,664	\$ 448,988	\$ 463,739	\$ 471,262	\$ 485,400	\$ 495,108
State Sources	1,251,956	3,107,821	3,503,359	2,463,373	1,306,210	1,148,966	1,137,476	989,604
Federal Sources	<u>20,480,764</u>	<u>18,066,091</u>	<u>16,890,596</u>	<u>20,327,789</u>	<u>16,205,168</u>	<u>18,381,715</u>	<u>19,300,801</u>	<u>19,493,809</u>
Total Revenues	22,359,448	21,974,658	21,114,619	23,240,150	17,975,117	20,001,943	20,923,677	20,978,521
Expenditures								
Salaries	12,593,542	11,474,126	10,832,720	11,593,248	9,980,548	10,678,743	10,815,972	11,265,933
Employee Benefits	5,409,096	5,545,357	5,597,445	5,861,346	5,080,715	5,398,747	5,720,788	5,854,827
Purchased Services	1,754,212	2,660,279	2,186,199	2,282,360	907,299	1,445,696	1,385,750	1,444,593
Supplies	3,968,744	2,568,543	5,483,002	4,420,430	3,350,970	3,562,428	3,877,077	3,372,219
Property	432	0	0	13,095	0	0	75,000	50,000
Debt Services and Miscellaneous	<u>90,856</u>	<u>89,942</u>	<u>90,050</u>	<u>194,632</u>	<u>154,515</u>	<u>115,600</u>	<u>178,600</u>	<u>88,950</u>
Total Expenditures	23,816,882	22,338,247	24,189,416	24,365,111	19,474,047	21,201,214	22,053,187	22,076,522
Other Sources of Funds	1,511,255	1,582,666	3,321,080	3,588,260	1,587,040	2,575,000	2,657,873	2,657,873
Other Uses of Funds	<u>(958,678)</u>	<u>(1,108,596)</u>	<u>(1,147,927)</u>	<u>(1,540,122)</u>	<u>(1,256,401)</u>	<u>(1,320,560)</u>	<u>(1,450,250)</u>	<u>(1,675,850)</u>
Total Other Sources (Uses)	552,577	474,070	2,173,153	2,048,138	330,639	1,254,440	1,207,623	982,023
Net Change in Fund Balance	(904,857)	110,481	(901,644)	923,177	(1,168,291)	55,169	78,113	(115,978)
Fund Balance								
Beginning	2,006,759	1,101,902	1,212,383	310,739	1,233,916	65,625	120,794	198,907
Ending Fund Balance								
Assigned	<u>1,101,902</u>	<u>1,212,383</u>	<u>310,739</u>	<u>1,233,916</u>	<u>65,625</u>	<u>120,794</u>	<u>198,907</u>	<u>82,929</u>
Total Ending Fund Balance	<u>\$ 1,101,902</u>	<u>\$ 1,212,383</u>	<u>\$ 310,739</u>	<u>\$ 1,233,916</u>	<u>\$ 65,625</u>	<u>\$ 120,794</u>	<u>\$ 198,907</u>	<u>\$ 82,929</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

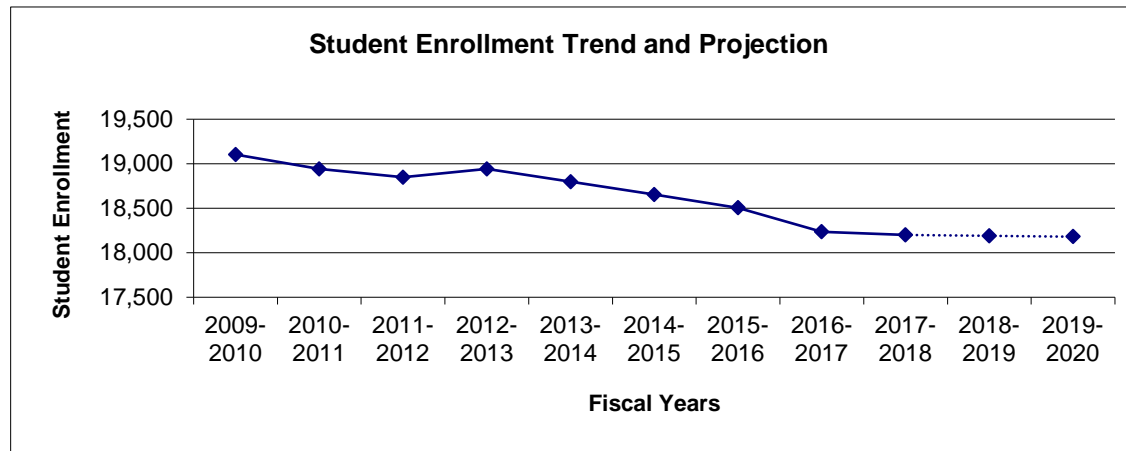
School	Grades	Actual Enrollment, October 1				
		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Acadian Elementary	Pre-K - 4	857	847	843	841	789
Bayou Black Elementary	Pre-K - 6	169	156	192	197	192
Boudreaux Canal		80	87	0	0	0
Bourg Elementary	Pre-K - 4	480	513	491	515	495
Bourgeois, H. L. High	9-12	1061	1045	1469	1460	1513
Broadmoor Elementary	Pre-K - 6	685	695	645	632	648
Caldwell Middle	4-6	517	495	400	341	355
Coteau Bayou-Blue Elementary	Pre-K - 6	776	763	783	764	784
Dularge Elementary	Pre-K - 6	177	182	349	377	357
Dularge Middle		195	196	0	0	0
East Houma Elementary	Pre-K - 3	374	364	344	409	419
East Street Alternative*		0	0	0	0	0
Ellender High	9-12	949	942	951	987	1000
Elysian Fields Middle	4-6	389	412	374	375	385
Evergreen Jr. High	7-8	1007	1052	764	762	695
Gibson Elementary	Pre-K - 6	172	170	229	219	214
Grand Caillou Elementary	Pre-K - 4	706	602	628	547	494
Grand Caillou Middle	5-8	156	249	259	337	347
Greenwood Middle		162	150	0	0	0
Honduras Elementary	Pre-K - 3	274	288	270	274	252
Houma Jr. High	7-9	1075	1053	1110	1081	1051
Lacache Middle	5-8	382	368	366	372	371
Legion Park Elementary	Pre-K - 6	138	110	354	350	357
Lisa Park Elementary	Pre-K - 6	752	754	711	692	678
Montegut Elementary	Pre-K - 4	243	259	258	280	260
Montegut Middle	5-8	554	568	589	576	570
Mulberry Elementary	Pre-K - 6	865	957	990	947	913
Oaklawn Jr. High	7-8	427	467	495	464	424
Oakshire Elementary	Pre-K - 6	772	742	713	720	716
Pointe-aux-Chenes Elementary	Pre-K - 4	158	157	180	160	144
School for Exceptional Children		24	32	30	30	38
Schriever Elementary	Pre-K - 3	657	663	621	626	582
South Terrebonne High	9-12	1084	1068	1060	1029	986
Southdown Elementary	Pre-K - 6	487	458	453	494	439
Terrebonne High	10-12	958	986	981	997	953
Upper Little Caillou Elementary	Pre-K - 4	491	481	577	570	572
Village East Middle	4-6	339	319	295	217	222
West Park Elementary		230	244	0	0	0
Terrebonne Head Start		28	26	25	12	20
Scholarship Students		0	23	0	0	0
Total Student Enrollment		18,850	18,943	18,799	18,654	18,235

*Students are counted at the base school.

Terrebonne Parish School Board
Houma, LA

Student Enrollment Trends and Projection
Grades Pre-K through 12

Fiscal Year	Enrollment
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	18,235
2017-2018	18,200
2018-2019	18,190
2019-2020	18,180



Enrollment projection for 2016-2017 is based on February 1, 2016 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 as per Demographic Study commissioned by TPSB, 2015.

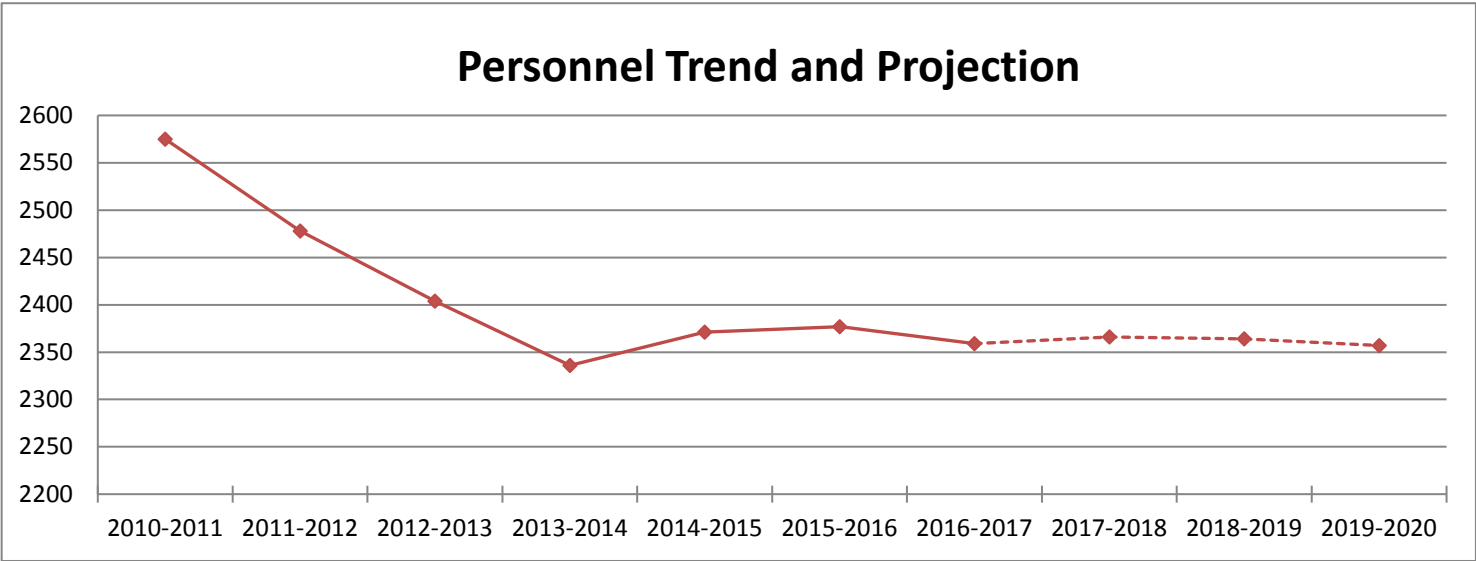
Terrebonne Parish School Board
Personnel Resource Allocations

Employee Type	Actual				Current	Proposed
	2011- 2012	2012- 2013	2013- 2014	2014- 2015	2015- 2016	2016- 2017
Teacher	1230	1192	1161	1186	1196	1180
Librarian	38	36	32	32	32	33
Paraprofessional	225	218	202	204	198	197
Support Services	185	177	171	169	164	164
Instructional Support Services	86	71	71	77	76	74
General Administration	15	15	15	15	15	15
School Administration	118	117	112	116	122	122
Business Services	23	23	23	23	24	24
Operations & Maintenance of Plants	144	144	145	145	145	145
Student Transportation Services	184	184	183	183	183	183
Central Services					1	1
Personnel/Human Resources Services	7	7	7	7	7	7
Administrative Technology Services	9	9	9	9	9	9
Food Service Operations	214	211	205	205	205	205
Total Employees	2478	2404	2336	2371	2377	2359

Terrebonne Parish School Board
Houma, Louisiana

Personnel Trend and Projection

<u>Fiscal Year</u>	<u>Personnel Count</u>
2010-2011	2,575
2011-2012	2,478
2012-2013	2,404
2013-2014	2,336
2014-2015	2,371
2015-2016	2,377
2016-2017	2,359
2017-2018	2,366
2018-2019	2,364
2019-2020	2,357



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
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⁾	113,328	8,152,216	72	55,443,075	489	63,595,291	561
2015-2016 ⁽²⁾	113,328	8,152,216	72	59,413,767	524	67,565,983	596
2016-2017	113,328	8,152,216	72	59,413,767	524	67,565,983	596

⁽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	8,152,216
2015-2016	3.86	5.41	8,152,216
2016-2017	3.86	5.41	8,152,216

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

⁽²⁾ Fiscal Years 2015-2016 and 2016-2017 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 Actual Taxable Value (in dollars)	Assessed Value as a Percentage of Actual Value
2010-2011	741,791,975	7,471,382,250	12.24%
2011-2012	770,363,925	7,765,643,573	12.18%
2012-2013	810,700,735	8,181,589,650	12.10%
2013-2014	864,993,550	8,597,534,693	12.15%
2014-2015	893,469,950	8,833,879,520	12.15%
2015-2016	906,647,097	8,978,047,227	12.11%

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	8,423,254	18,952,322	25,269,764	2,797,735 *
2015-2016	7,666,292	17,249,158	22,998,878	11,499,439
2016-2017	7,666,292	17,249,158	22,998,878	11,499,439

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

* Represents 3 months of collections

Terrebonne Parish School Board
Houma, LA

Debt Amortization Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2016-2017	220,000	687,276	907,276
2017-2018	225,000	846,263	1,071,263
2018-2019	230,000	841,763	1,071,763
2019-2020	230,000	837,163	1,067,163
2020-2021	235,000	832,563	1,067,563
2021-2022	245,000	827,863	1,072,863
2022-2023	250,000	820,513	1,070,513
2023-2024	370,000	813,013	1,183,013
2024-2025	11,055,000	719,869	11,774,869
2025-2026	11,095,000	660,141	11,755,141
2026-2027	2,610,775	573,513	3,184,288
2027-2028	1,200,000	516,013	1,716,013
2028-2029	1,250,000	480,013	1,730,013
2029-2030	1,310,000	417,513	1,727,513
2030-2031	1,380,000	352,013	1,732,013
2031-2032	1,450,000	283,013	1,733,013
2032-2033	1,515,000	210,513	1,725,513
2033-2034	1,570,000	149,913	1,719,913
2034-2035	1,620,000	102,813	1,722,813
2035-2036	<u>1,670,000</u>	<u>52,188</u>	<u>1,722,188</u>
	39,730,775	11,023,923	50,754,698

Projects funded by outstanding debt:

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

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

Terrebonne Parish School Board
Houma, LA

American College Test (ACT) Composite Scores

	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	Number	Score	Number	Score	Number	Score	Number	Score	Number	Score
Terrebonne	554	19.5	685	19.8	959	17.3	1055	18.2	1011	19.2
Louisiana	35,870	20.2	36,736	20.3	45,305	18.2	39,773	19.2	39,813	19.4
Nation	1,623,112	21.1	1,666,017	21.1	1,799,243	20.9	1,845,787	21.0	1,924,436	21.0

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

Terrebonne Parish School Board
Houma, Louisiana

LEAP Test Scores - Percent Proficient

	PARCC					
	2011	2012	2013	2014*	2015***	Change
Grade 4 English Language Arts						
Terrebonne Parish	79	81	78	80	74	-6
State of Louisiana	74	75	77	76	73	-3
Grade 4 Math						
Terrebonne Parish	78	78	74	75	67	-8
State of Louisiana	71	73	71	76	64	-12
Grade 4 Science						
Terrebonne Parish	71	71	71	72	70	-2
State of Louisiana	63	68	67	68	67	1
Grade 4 Social Studies						
Terrebonne Parish	78	72	73	72	71	-1
State of Louisiana	70	68	70	70	67	-3
Grade 8 English Language Arts						
State of Louisiana	67	67	69	66	70	4
Terrebonne Parish	64	65	68	65	70	5
Grade 8 Math						
State of Louisiana	60	64	66	64	55	-9
Terrebonne Parish	58	60	62	66	52	-14
Grade 8 Science						
State of Louisiana	58	61	64	64	57	
Terrebonne Parish	59	61	63	64	56	-8
Grade 8 Social Studies						
State of Louisiana	61	67	67	65	59	-6
Terrebonne Parish	58	66	65	62	52	-10

Terrebonne Parish School Board
Houma, Louisiana

EOC English II- All Testers						
	2011	2012	2013	2014*	2015	Change
Terrebonne Parish	65.3	61	77	72	77	5
State of Louisiana	61	66	75	72	72	0

EOC English III - All Testers						
	2011	2012	2013	2014*	2015	Change
Terrebonne Parish		49	48	65	67	2
State of Louisiana		51	58	61	62	1

EOC Algebra I - All Testers						
	2011	2012	2013	2014*	2015	Change
Terrebonne Parish	48.1	55	57	63	67	4
State of Louisiana	51.4	56	55	57	54	-3

EOC Geometry-All Testers						
	2011	2012	2013	2014*	2015	Change
Terrebonne Parish	36.4	46	52	55	77	22
State of Louisiana	41.1	49	55	55	59	4

EOC Biology I - All Testers						
	2011	2012	2013	2014*	2015	Change
Terrebonne Parish	53.1	55	61	58	59	1
State of Louisiana	42.7	52	58	60	58	-2

EOC US History - All Testers						
	2011	2012	2013	2014*	2015	Change
Terrebonne Parish			46	64	65	1
State of Louisiana			53	63	65	2

* Common Core State Standards Transition Year

Advanced Placement Exam Results

	2012-2013		2013-2014		2014-2015	
	Number testing	% scoring 3+	Number testing	% scoring 3+	Number testing	% scoring 3+
Terrebonne	167	30.5	338	24.0	661	20.9
Louisiana	11,506	5.3	15,114	30.1	17,509	31.2
Nation	3,153,014	20.1	4,176,200	21.6	4,478,936	20

Source: AP Annual Report to the Nation

Terrebonne Parish School Board
 Houma, LA

Free and Reduced Student Trend

2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
Free	Reduced	Free	Reduced	Free	Reduced	Free	Reduced	Free	Reduced
57.90%	8.00%	60.25%	6.66%	59.28%	7.06%	59.30%	7.07%	65.50%	5.90%

Terrebonne Parish School Board
Informational Section
Fiscal Year 2016/2017

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.

AP – Advanced Placement

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.

CECP – Coaches Education and Certification Program; Non-Faculty Coaches.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2016/2017

CEP - Community Eligibility Provision

CCLC – Century Community Learning Centers

CCSS – Common Core State Standards

CDF - Career Development Funds

CDL – Commercial Drivers' License

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

DP – Data Processing

DROP – Deferred Retirement Option Plan

ECSE – Early Childhood Special Education

EEF – Education Excellence Fund

EIS – Early Intervening Services

Terrebonne Parish School Board
Informational Section
Fiscal Year 2016/2017

ELA – English Language Arts

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 parts 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)

Terrebonne Parish School Board
Informational Section
Fiscal Year 2016/2017

Fund Balance – Resources remaining from prior years, which are available to be budgeted in the current year.

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.

HCS – High Cost Services

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.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2016/2017

JAG – Jobs for America’s Graduates

LA4 – Louisiana Four-Year-Old Program

LAE – Louisiana Association of Education

LASBO – Louisiana Association of School Business Officials

LASERS – Louisiana State Employee Retirement System

LAVCA – Louisiana Virtual Charter Academy

LCTCS – Louisiana Community and Technical College System

LEA – Local Education Agency

LEAP – Louisiana Educational Assessment Program

LEP – Limited English Proficient

LDOE – Louisiana Department of Education

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.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2016/2017

Mill – The thousandth part of a dollar used in calculating property taxes.

Millage – A sum or total number of mills.

MFP – Minimum Foundation Program

NBC – National Board Certified

NCLB – No Child Left Behind

NSLP – National School Lunch Program

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.)

Terrebonne Parish School Board
Informational Section
Fiscal Year 2016/2017

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

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

Terrebonne Parish School Board
Informational Section
Fiscal Year 2016/2017

Regular Programs – Activities that provide students in grades K-12 with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers. These programs contrast with those designed to improve or overcome physical, mental social and/or emotional handicaps.

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

Revenue – An item or source of income.

RIF – Reduction in Force

RS – Revised Statutes

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

Terrebonne Parish School Board
Informational Section
Fiscal Year 2016/2017

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.

SRCL – Striving Readers Comprehensive Literacy

SSD – Special School District

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

TAP - Teacher Advancement Program

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

Terrebonne Parish School Board
Informational Section
Fiscal Year 2016/2017

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

USDHHS – United States Department of Health and Human Services

