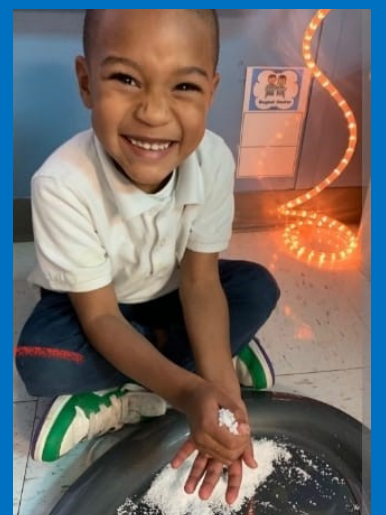
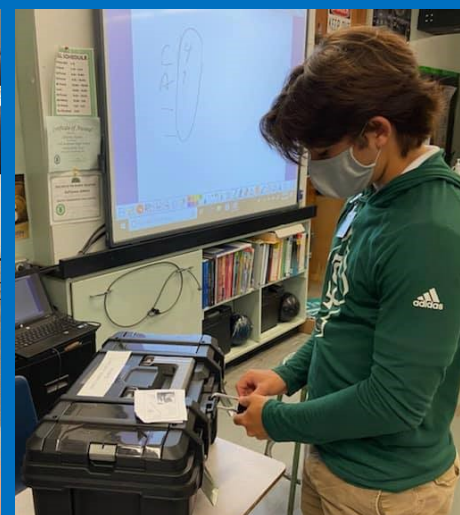
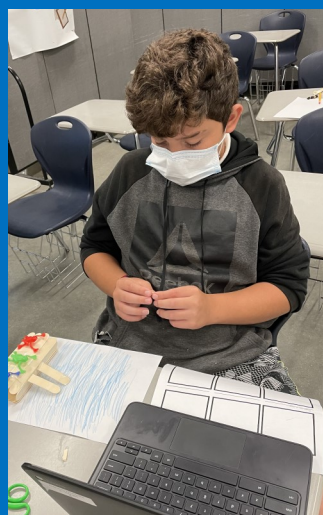
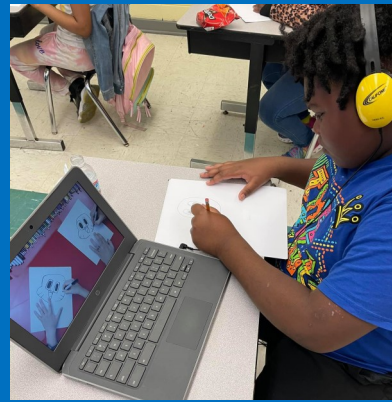


Terrebonne Parish School Board
Houma, Louisiana 70360
Annual Operating Budget
July 1, 2021 through June 30, 2022
www.tpsd.org



ANNUAL OPERATING BUDGET

of the

**TERREBONNE PARISH SCHOOL BOARD
Houma, Louisiana**

For the period July 1, 2021 through June 30, 2022

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

TERREBONNE PARISH SCHOOL BOARD
Houma, Louisiana
Annual Operating Budget
For the Period July 1, 2021 through June 30, 2022

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Executive Summary



EXECUTIVE SUMMARY

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TERREBONNE

Parish School District

July 20, 2021

To the Citizens of
Terrebonne Parish, Louisiana:

The budget of the Terrebonne Parish School Board for fiscal year July 1, 2021 through June 30, 2022 is hereby submitted. The elected School Board members of Terrebonne Parish will be asked to approve this Operating Budget on September 7, 2021 at its regular School Board meeting.

A Public Hearing on the budget will be held on August 10, 2021 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.

Vision

Terrebonne Parish School District has embraced a progressive 21st century mindset, ensuring with unwavering care, that every student learns and grows academically with a guaranteed and viable curriculum at every level. This growth will ultimately lead to each student graduating high school with the skills, knowledge, and preparation to be college and/or career ready.

Mission

Engage, Educate, and Empower...Every Student, Every Day

Core 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.

Educational Goals and Objectives

Educational goals are established each year by district administration, and resources are allocated to meet these goals. The Every Student Succeeds Act (ESSA) and the State of Louisiana's Accountability System have placed specific mandates on local school systems. Every public school in every district across the state is expected to show growth in student achievement measures each year.

In 2015/2016, the State of Louisiana implemented the Louisiana Student 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 and/or to succeed in the workforce.

Terrebonne Parish School District 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. Particular attention is given to schools with a low socio-economic population. Additional resources, both financial and human, are allocated to those schools. For example, one elementary school with a historically low socio-economic population that was a struggling school was given two principals to lead the school, which has resulted in positive gains in test scores and student achievement.

Two schools with historically low performance scores offer an after-school program in which students receive remediation and enrichment. Students also receive a meal after school. Legion Park Elementary School began the after-school program in 2017/2018. Village East Elementary School added the program in the 2018/2019 school year.

The main focus and priority of the Terrebonne Parish School District 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 an annual growth of 10 points or is rated an "A" school, all employees are eligible to receive a Performance Pay stipend. Schools that increase their School Performance Score by 10 points or more are recognized by the Louisiana Department of Education as "Top Gains" schools.

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, Advanced Placement Teachers, Value Add, and Target/Demand School Teachers and Administrators as part of the Differentiated Pay plan.

Terrebonne Parish School District is ranked as a “B” school district, with a District Performance Score of 84.3, well above the state average of 77.1.

Five Terrebonne Parish schools are ranked as “A” schools: Terrebonne High, South Terrebonne High, H. L. Bourgeois High, Dularge Elementary, and Mulberry Elementary.

A Different Kind of Year

The 2020/2021 school year was challenging, yet rewarding. Terrebonne Parish School District responded to the needs of its students and the community by continuing to provide meaningful in-person instruction. The State of Louisiana issued “Strong Start 2020” guidance for reopening schools in the fall of 2020. Terrebonne Parish Schools were able to safely open to students in September 2020 and remained open for the entire school year for in person instruction.

While the vast majority of students attended in-person school, a virtual school option was also offered. Approximately 5,000 students began the school year in the virtual program, and approximately 2,000 students ended the school year in the program, with a majority of the virtual students returning to regular classrooms throughout the year. Students who enrolled in the virtual school option were provided a Chromebook and a Wi-Fi hot spot, if needed. Teachers provided lessons for on-line instruction in an asynchronous format that ran simultaneously to the regular school day. Meals were also made available to students attending school virtually through a “grab-and-go” format.

Looking Forward

Going into the 2021/2022 school year, the district will continue to safely offer in-person instruction for all students.

Funding through several federal stimulus programs was allocated to school districts across the country. These funds will assist the district with plans for safely operating schools, assessing and addressing academic needs, meeting social-emotional and mental health needs, providing necessary technology to students and educators, and addressing learning loss.

District Instructional Goals

- Terrebonne Parish School District’s District Performance Score (DPS) will grow at least 5 points from its 2018/2019 score.
- Students will enter Kindergarten ready to learn.
- Students will be proficient in basic literacy skills in Grades K through 2.
- Students will be proficient (Basic or above) on state assessments in English Language Arts, Math, Science, and Social Studies in Grades 3 – 8.
- Students will be proficient (Good or Excellent; Mastery or Advanced) on End-of-Course Exams/LEAP 2025 in English I/II/III, Algebra I, Geometry, Biology I, and U.S. History.
- Students will be proficient on ACT (composite score of 18 or higher) and/or WorkKeys (composite score of Silver or higher).
- Ninety-five percent (95%) of students will graduate on time.

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

Financial Goals and Objectives

The development of the 2021/2022 Operating Budget was an effort of the Superintendent, 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. Repairs to HVAC or other equipment, roof leaks, plumbing issues, and other unforeseen building needs also require cash balances.
- **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.

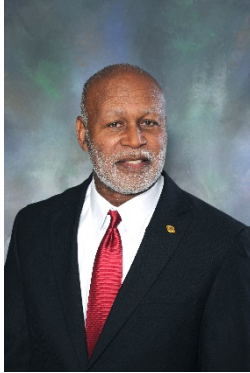
Budgeted Costs to Meet Goals and Objectives

Goal	Budgeted Cost in 2021/2022
Financial	\$2,074,313
Instructional	\$179,519,155

School Board Members



District 1 – Michael LaGarde



District 2 – Gregory Harding,
President



District 3 – Matthew J. Ford



District 4 – Debi Benoit



District 5 – Stacy V. Solet



District 6 – Clyde F. Hamner



District 7 – Roger Dale
DeHart



District 8 – MayBelle Trahan,
Ed.D., Vice President



District 9 – Dane Voisin

Management Staff

Martin, Philip	Superintendent
Orgeron, Aubrey “Bubba”	Assistant Superintendent of Instruction and Student Support
Breaux, Rebecca	Chief Financial Officer
Aubert, Devlin	Supervisor of Transportation
Austin, Myra	District Assessment & Accountability Administrator
Babin, Christopher	Network Systems Administrator
Breaux, Monica	Supervisor of Special Education
Brunet, Ramona	Executive Assistant to the Board
Butler, Cory	Supervisor of Child Welfare and Attendance
Constrantiche, Curtis	Risk Manager
Johnson, Alton	Supervisor of Child Welfare and Attendance
Klingman, Michelle	Supervisor of Finance
LaRose, Sandra	Supervisor of Elementary Education
Legendre, Dale	Data Processing Manager
Marcel, Peggy	Supervisor of Federal Programs
Poencot, Sammy	Plant Operations Manager
Torbert, Mark	Supervisor of Secondary, Vocational and Adult Education
Vauclin, Kim	Supervisor of Middle School Education
Walther, Monica	Supervisor of Child Nutrition
Yarbrough, Debra	Supervisor of Personnel

Performance Measures

Instructional leaders in Terrebonne Parish review performance data to measure and monitor student progress. The Louisiana Educational Assessment Program (LEAP) 2025 tests are given each spring to 3rd through 8th grade students. Throughout the school year, remediation and/or academic assistance is provided for students that score below basic.

High school students must pass three out of six End-of-Course LEAP 2025 HS/EOC tests to graduate. These test scores are also used as measures of student performance for the school and the district.

In Louisiana, students in 11th grade are required to take the American College Test (ACT). Louisiana is one of several states that requires 100% of its high school students take the ACT as a junior. Terrebonne Parish School District supports graduating students by funding an additional opportunity to take the ACT as a senior.

Louisiana’s School Accountability System ranks schools and school districts based on areas such as student achievement on LEAP 2025, LEAP 2025 HS/EOC exams, ACT/Work Keys 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.

Terrebonne Parish is currently ranked as a “B” school district, and continues to make gains in terms of student performance, with a District Performance Score of 84.3, up from 83.0. The overall state performance score in Louisiana for 2018/2019 was 77.1 (B). Terrebonne Parish District Performance Score is 7.2 points higher than the overall state performance score. Due to the COVID-19 pandemic and the closure of all schools in March 2020 for the remainder of the school year, state testing did

not occur, which resulted in no School Performance Scores being assigned for the 2019/2020 school year.

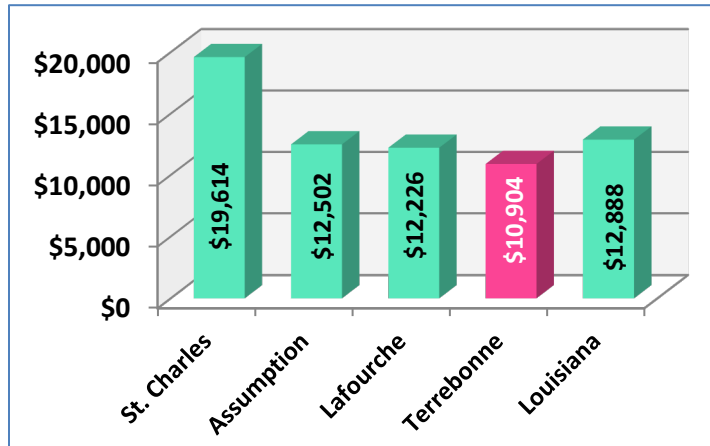
Per-Pupil Expenditures

Per-pupil expenditures are calculated by the Louisiana Department of Education each year based on financial information reported by public school districts across 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 fiscal year 2017/2018, the latest information available, in comparison with other school districts in the same geographic area, as well as with the state average.

In fiscal year 2017/2018, Terrebonne Parish School District ranked 61st out of 70 public school districts in Louisiana in per-pupil expenditures. Source: Louisiana Department of Education.



Budget Issues Facing the School District

In preparing the 2021/2022 fiscal year budget, the Superintendent and Management Staff reviewed many items that had the potential to affect the budget, including student needs, capital and maintenance needs, and staffing needs, as well as current local economic conditions and the economic outlook of the area.

The economic base of Terrebonne Parish and the immediate area relies heavily on the oil and gas industry. The price of oil declined drastically in 2014, and that situation continued for several years, having a negative impact on the economy of the area. The immediate area lost an estimated 25,000 jobs that were related, directly or indirectly, to the oilfield. This oil bust, in turn, affected sales tax collections, property tax collections, and the overall outlook for the community and the school district.

Although the price of oil has recovered somewhat nationally, local activity in the oil and gas industry has not increased. According to the LSU Center for Energy Studies, in July 2020, the oil and gas rig count in Louisiana reached a historical low and has not rebounded.

- **Current Local Economic Situation**

Sales tax revenues declined significantly in response to the decline in the price of oil, a major indicator of the health and vibrancy of the oil industry. Sales tax collections began to increase in early 2021, which can likely be attributed to federal stimulus money received by local citizens. The local outlook is one of cautious optimism. According to World Oil Magazine, total spending in the Gulf of Mexico dropped by half in the four years through 2019. Exploration spending went down by nearly 70% over the same period. This decline in activity in the Gulf directly affects the local economy of Terrebonne Parish.

- **Current State of Louisiana Economic Situation**

The Louisiana Revenue Estimating Conference (REC) met in January, 2021. The committee felt that Louisiana would be able to have a sound budget without many cuts, but acknowledged that recovery from the pandemic will be slower than expected. Economists are facing challenges in determining revenues for the upcoming year from taxes and fees because of the COVID-19 pandemic, and it is unknown how much more Federal aid the state can expect. (Source: The Advocate)

- **Retirement Systems in Louisiana**

Employer and employee contribution rates established for the Teachers' Retirement System of Louisiana (TRSL) and the Louisiana School Employees' Retirement System (LSERS) are established annually by the state based on actuarial estimates and forecasts. The Unfunded Accrued Liability (UAL) of the retirement systems has caused both retirement systems to increase employer contribution rates over the past several years. Rates for both TRSL and LSERS almost doubled from 2009/2010 to 2014/2015. In the years since then, rates have fluctuated slightly each year. Sustaining the past increases continues to put a strain on local school districts across the state.

Budget Process and Timeline

The annual budget process began in March 2021, with school Principals making staffing requests based on the individual demographics and needs at each school. These requests are reviewed by the Supervisor of Personnel and Instructional Supervisors to determine the proper staffing levels for all schools in the district, based on items such as the demographics of the school and the socio-economic background of the students.

Also in March, a series of meetings between the Superintendent and all members of the Management Staff were held to discuss budget needs for the upcoming fiscal year. These meetings include all budget requirements such as personnel, supplies, staff development needs, and technology needs.

The Original Proposed Budget is presented to the Finance Committee at its regularly scheduled meeting on July 20, 2021.

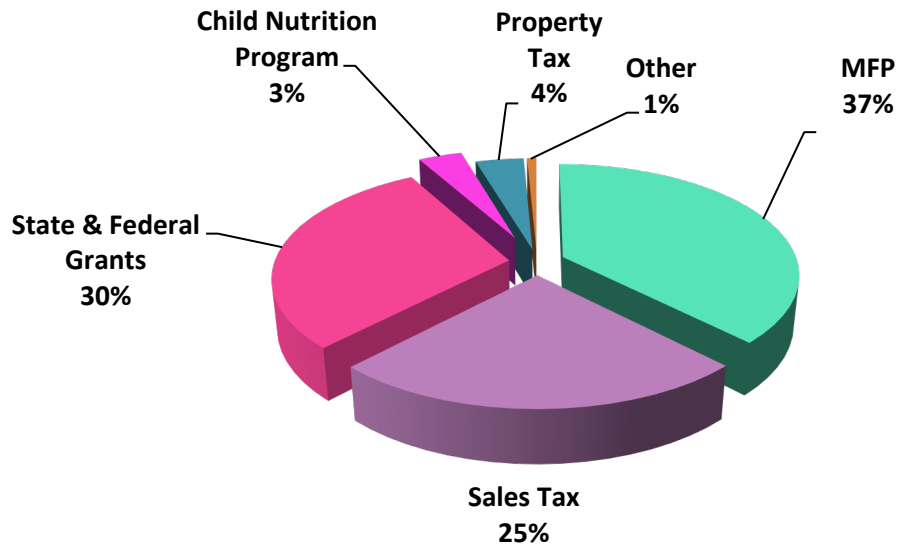
Board Member in-service meetings will be held July 27, 28, and 29 to inform Board Members of the specific contents of the budget.

A Public Hearing will be held on August 10, 2021 to allow the citizens of Terrebonne Parish to participate in the budget process.

The budget will be adopted on September 7, 2021.

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. Revenues that fall into the "Other" category include revenues such as property tax collections and rental received from Section 16 lands. The following chart represents the major sources of revenues for the Terrebonne Parish School District for all governmental funds.



Minimum Foundation Program

The Minimum Foundation Program (MFP), Louisiana's method of funding K-12 public education, is a formula that determines the cost of a minimum foundation program of education in all public elementary and secondary schools that attempts to equitably allocate state education dollars to parish, city, and other local school systems in Louisiana, including Charter Schools. Funding through the MFP is a "block grant", which allows school systems the flexibility to spend these funds as they determine to be in the best interest of the local school system, while satisfying all program requirements mandated by the state.

The basis of the MFP funding formula is student enrollment, which is weighted for certain types of students such as low income students, English Learners (EL), Career and Technical students, Special Education students, and Gifted and Talented students. In addition to this, the formula considers incentive for local effort in revenue generation at the school district level, plus other funding considerations such as local wealth and the continuation of certain programs.

The MFP is the single largest source of funding received by the Terrebonne Parish School District. The MFP accounts for approximately 37% 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.

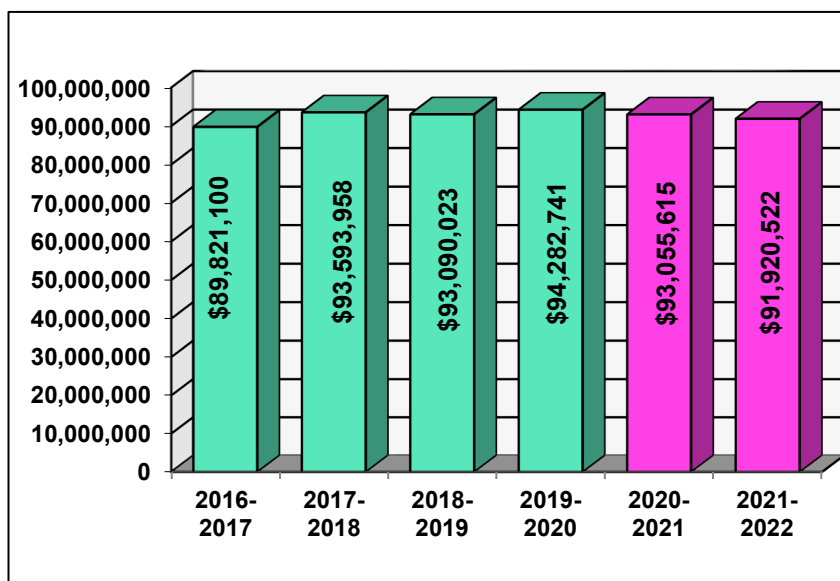
The formula was designed to award a growth factor of 2.75% to the base per-pupil allocation each year. However, in all fiscal years from 2009/2010 through 2012/2013, that growth factor was not included. In 2013/2014, the State Legislature funded an amount equal to the 2.75% growth factor. However, that 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 State 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 State Legislature refused that proposal and sent the formula back to BESE for reconsideration. The 2016/2017 MFP was a continuation of the 2015/2016 MFP funding formula, as adjusted for student counts and local wealth calculations. The funding for 2017/2018 and 2018/2019 were also continuation formulas, with no change in funding.

The MFP formula for 2019/2020 submitted by BESE to the State Legislature included a per-pupil increase of 1.375%; however, that formula was rejected and MFP for 2019/2020 was again budgeted at the same per-pupil rate as the previous year, without any increase in funding.

For fiscal year 2020/2021, the MFP formula was again submitted to the Legislature with a per-pupil increase of 1.375% included. The legislative session was interrupted by the COVID-19 shut-down, and the MFP formula was not approved by the legislature in its regular session. MFP revenues were budgeted



equal to the 2019/2020 fiscal year and adjusted for changes in local wealth and student enrollment.

The MFP formula submitted for 2021/2022 excluded a per-pupil increase. Funding was adjusted for projected student enrollment and local wealth factors. The formula adopted by the Legislature included an annual pay raise in the amount of \$800 for teachers and certificated personnel and \$400 for support employees.

Actual MFP revenue for the last four years as well as the revised budget for 2020/2021 and the original budget for 2021/2022 are shown in the graph.

Sales Tax Trends

Sales Tax collections for the Terrebonne Parish School Board account for approximately 25% 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 1/3 Cent Sales Tax is dedicated for salaries and benefits and is accounted for in the General Operating Fund.

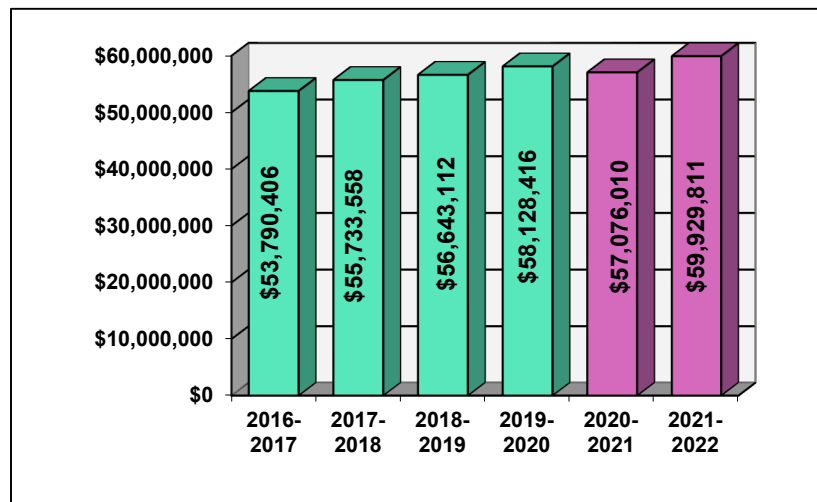
The 1 Cent Sales Tax, passed in 1996, is dedicated for salaries and benefits, technology, and capital and construction.

The 3/4 Cent Sales Tax, passed in 1975, is dedicated for salaries and benefits, plant operation and maintenance, and instructional programs.

The 1/2 Cent Sales Tax was passed in December 2014, and is dedicated for salaries and benefits.

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.

Sales Taxes are collected on the sales of tangible personal property sold in Terrebonne Parish, including any services rendered by the seller in connection with the sale, the gross amount charged for the lease or rental of tangible personal property, and the gross amount charged for taxable services.



The combined actual revenue for the last four years and the budgeted revenues for 2020/2021 and 2021/2022 are shown in the graph.

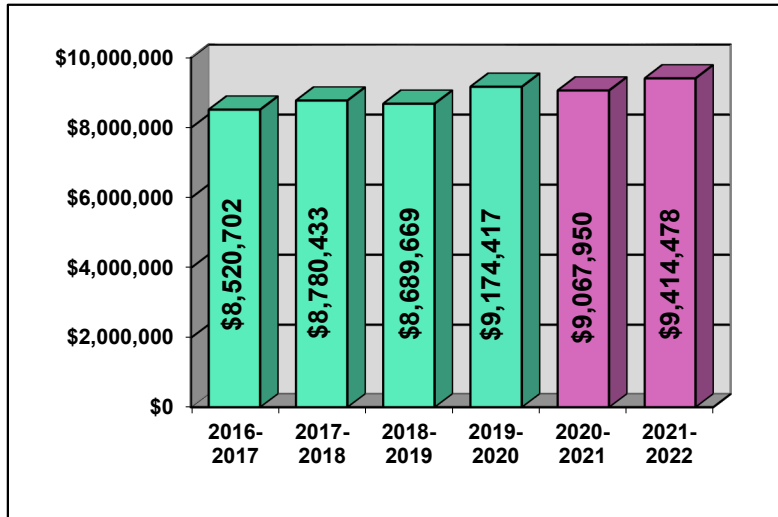
<u>Tax Year</u>	<u>Sales Tax Percentage</u>	<u>Total Collections</u>	<u>Increase/Decrease from Prior Year</u>
2016-2017	2.58%	\$53,790,406	-4.95%
2017-2018	2.58%	\$55,733,558	3.61%
2018-2019	2.58%	\$56,643,112	1.63%
2019-2020	2.58%	\$58,128,416	2.62%
2020-2021*	2.58%	\$57,076,010	-1.81%
2021-2022*	2.58%	\$59,929,811	5.00%

*2020-2021 and 2021-2022 collection amounts are budgeted amounts. The projection for 2021-2022 reflects a projected 5% increase over the revised 2020-2021 collection amount, based on current collections and trend.

Property Tax Trends

Two Ad Valorem (property) taxes are collected by the 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 at a percentage of Fair Market Value (FMV). Land and Residential Improvements are assessed at 10% of FMV, Commercial Improvements and Personal Property at 15% of FMV, and Public Service Property at 25% of FMV. A formal reassessment of Fair Market Value is completed every four years by the Assessor in each parish.



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

The graph shows four years' actual collections, plus the revised budget for 2020/2021 and the original budget for 2021/2022.

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 40.71 mills collected by school systems across the state.

<u>Tax Year</u>	<u>Assessed Property Value</u>	<u>Ad Valorem Tax Rate</u>	<u>Total Collections</u>
2016-2017	\$922,511,933	9.27	\$8,520,702
2017-2018	\$951,124,643	9.27	\$8,780,433
2018-2019	\$948,226,968	9.27	\$8,689,669
2019-2020	\$1,007,034,509	9.27	\$9,174,417
2020-2021*	\$1,041,672,410	9.27	\$9,067,950
2021-2022*	\$1,053,360,702	9.27	\$9,414,478

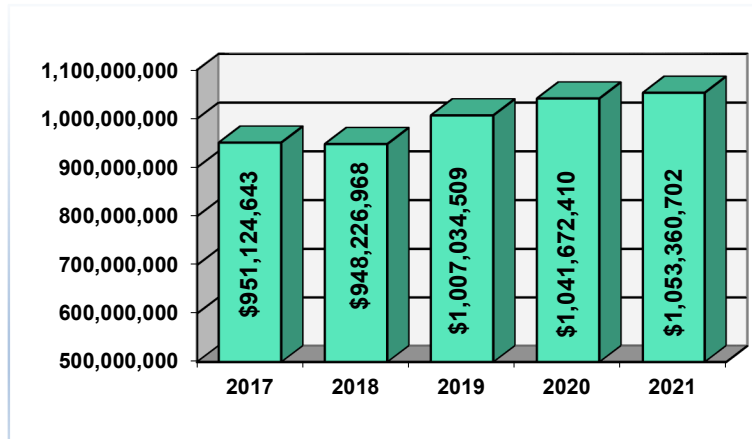
*2020-2021 and 2021-2022 collection amounts are budgeted amounts.

Tax Base and Rate Trends

The Terrebonne Parish Assessor's Office reassesses property values once every four years. An assessment was completed in 2020.

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.



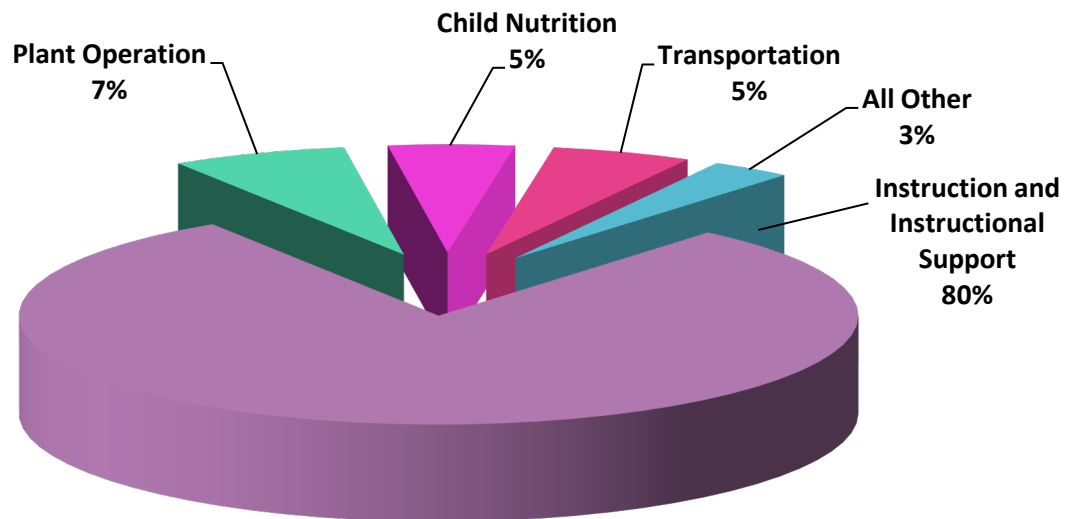
The graph illustrates assessed property values for the past four years and the current year.

Property in Terrebonne Parish was reassessed in 2020. The estimated assessment for 2021 is \$1,053,360,702.

Source: Terrebonne Parish Assessor.

Summary of Expenditures

Terrebonne Parish School District 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 a district's General Fund expenditures be in the areas of Instruction and Instructional Support. Terrebonne Parish exceeds that minimum requirement each year, and in 2021/2022 the School Board has budgeted 80% of all expenditures in those areas.



Summary of All Funds

The following chart summarizes all Governmental funds of the Terrebonne Parish School District including local, state, and federal funds, including three years' actual amounts, the 2020-2021 revised budget, the 2021-2022 original budget, and projections for three ensuing years.

Funds included in this chart are: General Operating Fund, Child Nutrition Program Fund, 1 Cent Sales Tax Fund, 1/2 Cent Sales Tax Fund, 3/4 Cent Sales Tax Fund, and all Special Revenue Funds.

	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Revised Budget 2020-2021	Original Budget 2021-2022	Projection 2022-2023	Projection 2023-2024	Projection 2024-2025
Revenues								
Local Sources	\$ 68,476,006	\$ 70,291,650	\$ 71,994,925	\$ 69,301,864	\$ 72,308,990	\$ 71,192,764	\$ 70,343,882	\$ 71,208,164
State Sources	96,512,270	96,031,840	99,453,794	98,115,290	96,864,315	97,287,904	97,165,621	97,187,509
Federal Sources	24,841,891	28,049,972	24,365,242	57,292,537	75,079,933	27,225,538	26,640,600	26,866,577
Total Revenues	189,830,167	194,373,462	195,813,961	224,709,691	244,253,238	195,706,206	194,150,103	195,262,250
Expenditures								
Salaries	94,615,424	95,222,618	96,237,514	105,728,219	129,267,736	97,690,816	98,601,807	98,890,841
Employee Benefits	59,730,457	60,918,866	58,688,577	62,032,561	59,594,170	58,272,757	59,476,024	59,852,437
Purchased Services	12,199,787	13,189,203	13,491,173	19,021,570	17,216,091	16,028,123	16,465,329	15,819,846
Supplies	14,143,253	14,566,933	11,821,882	22,981,846	17,643,553	14,680,663	14,123,889	17,951,990
Property	354,375	715,765	707,125	537,260	894,647	299,216	275,334	334,422
Debt Service & Miscellaneous	288,402	329,082	234,323	342,463	290,208	300,276	300,080	297,156
Total Expenditures	181,331,698	184,942,467	181,180,594	210,643,919	224,906,405	187,271,851	189,242,463	193,146,692
Other Sources of Funds	18,790,682	18,236,008	16,826,193	17,579,866	25,426,022	17,630,915	18,050,004	18,019,784
Other Uses of Funds	(22,926,064)	(24,964,276)	(32,089,557)	(30,793,371)	(38,035,129)	(23,432,928)	(21,646,414)	(21,492,136)
Total Other Sources (Uses)	(4,135,382)	(6,728,268)	(15,263,364)	(13,213,505)	(12,609,107)	(5,802,013)	(3,596,410)	(3,472,352)
Net Change in Fund Balance	4,363,087	2,702,727	(629,996)	852,267	6,737,726	2,632,342	1,311,230	(1,356,794)
Fund Balance								
Beginning	30,282,116	34,645,203	37,347,930	36,717,934	37,570,202	44,307,928	46,940,270	48,251,500
Ending Fund Balance								
Nonspendable	734,006	545,913	956,050	13,239	57,575	101,653	194,161	100,697
Restricted	13,167,427	14,853,133	15,504,170	16,417,712	21,059,026	23,836,422	27,390,306	27,952,258
Committed	406,795	236,795	266,795	176,797	206,797	236,797	266,797	296,797
Assigned	3,652,473	3,981,799	3,057,399	1,765,972	1,220,107	1,593,614	1,250,207	1,145,221
Unassigned	16,684,502	17,730,290	16,933,520	19,196,482	21,764,423	21,171,784	19,150,029	17,399,733
Total Ending Fund Balance	\$ 34,645,203	\$ 37,347,930	\$ 36,717,934	\$ 37,570,202	\$ 44,307,928	\$ 46,940,270	\$ 48,251,500	\$ 46,894,706

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.

	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Revised Budget 2020-2021	Original Budget 2021-2022	Projection 2022-2023	Projection 2023-2024	Projection 2024-2025
Revenues								
Local Sources	\$ 18,279,702	\$ 19,250,068	\$ 19,906,232	\$ 18,911,600	\$ 19,602,076	\$ 18,902,725	\$ 18,992,574	\$ 19,405,314
State Sources	92,553,738	92,099,823	93,076,435	91,716,548	91,344,926	91,800,992	91,772,664	91,706,458
Federal Sources	0	544,887	260	0	0	0	0	0
Total Revenues	110,833,440	111,894,778	112,982,927	110,628,148	110,947,002	110,703,717	110,765,238	111,111,772
Expenditures								
Salaries	62,677,302	61,675,666	62,036,834	61,652,141	64,363,573	64,844,673	65,164,285	65,238,725
Employee Benefits	47,019,190	47,649,960	45,469,262	45,189,110	44,931,664	45,003,457	46,202,673	46,352,573
Purchased Services	7,279,070	7,326,992	7,174,997	8,049,746	8,090,427	8,342,583	8,593,172	8,468,247
Supplies	5,225,759	5,074,556	4,232,856	4,867,800	4,933,100	5,267,258	5,317,528	5,482,818
Property	28,219	32,896	123,427	117,000	789,347	0	0	0
Debt Service & Miscellaneous	32,503	96,111	32,226	28,600	29,000	29,225	30,134	30,825
Total Expenditures	122,262,043	121,856,181	119,069,602	119,904,397	123,137,111	123,487,196	125,307,792	125,573,188
Other Sources of Funds	17,293,088	16,861,030	15,472,249	16,224,619	24,054,743	16,208,372	16,443,782	16,438,438
Other Uses of Funds	(2,357,422)	(6,059,030)	(10,188,315)	(4,691,418)	(9,296,693)	(4,017,532)	(3,922,983)	(3,727,318)
Total Other Sources (Uses)	14,935,666	10,802,000	5,283,934	11,533,201	14,758,050	12,190,840	12,520,799	12,711,120
Net Change in Fund Balance	3,507,063	840,597	(802,741)	2,256,952	2,567,941	(592,639)	(2,021,755)	(1,750,296)
Fund Balance								
Beginning	13,394,611	16,901,674	17,742,271	16,939,530	19,196,482	21,764,423	21,171,784	19,150,029
Ending Fund Balance								
Nonspendable	17,172	11,981	6,010	0	0	0	0	0
Committed	200,000	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	16,684,502	17,730,290	16,933,520	19,196,482	21,764,423	21,171,784	19,150,029	17,399,733
Total Ending Fund Balance	\$ 16,901,674	\$ 17,742,271	\$ 16,939,530	\$ 19,196,482	\$ 21,764,423	\$ 21,171,784	\$ 19,150,029	\$ 17,399,733

- The largest single source of revenues in the General Operating Fund is the Minimum Foundation Program (MFP). The MFP is budgeted at the same per-pupil allocation as the prior year, as adjusted for projected student enrollment and local wealth changes. Student enrollment is projected to increase slightly.
- Changes in Salaries and Benefits include a slight decrease in the number of employees funded through the General Operating Fund, a slight decrease in the employer paid retirement rate as established by the Teachers' Retirement System of Louisiana (TRSL), and salaries and benefits increase due to normal step progression and longevity increases, and changes to the salary and longevity schedules.
- Operational costs are based on instructional programs established across the district, maintenance and facility needs, and other operational costs as determined by the Superintendent and Management Staff.

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.

	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Revised Budget 2020-2021	Original Budget 2021-2022	Projection 2022-2023	Projection 2023-2024	Projection 2024-2025
Revenues								
Local Sources	\$ 611,223	\$ 599,456	\$ 491,458	\$ 301,209	\$ 258,400	\$ 300,905	\$ 302,225	\$ 301,507
State Sources	145,314	135,834	134,830	134,830	132,933	134,500	134,822	135,167
Federal Sources	<u>8,627,778</u>	<u>8,572,404</u>	<u>6,749,003</u>	<u>6,882,190</u>	<u>8,252,608</u>	<u>8,280,677</u>	<u>8,357,925</u>	<u>8,428,432</u>
Total Revenues	9,384,315	9,307,694	7,375,291	7,318,229	8,643,941	8,716,082	8,794,972	8,865,106
Expenditures								
Salaries	2,629,779	2,622,664	2,855,286	2,714,740	2,808,609	2,800,662	2,812,846	2,811,346
Employee Benefits	2,230,426	1,910,275	1,925,984	1,948,318	1,943,945	1,925,432	1,948,342	1,934,273
Purchased Services	471,795	589,239	639,346	919,618	865,722	823,123	845,913	940,352
Supplies	3,629,874	3,452,893	2,783,974	3,986,793	3,352,608	3,344,617	3,241,251	3,431,523
Property	247,381	482,113	564,412	209,583	0	200,713	210,334	222,422
Total Expenditures	9,209,255	9,057,184	8,769,002	9,779,052	8,970,884	9,094,547	9,058,686	9,339,916
Other Sources of Funds	405,159	374,978	353,944	355,247	371,279	422,543	356,222	381,346
Total Other Sources (Uses)	405,159	374,978	353,944	355,247	371,279	422,543	356,222	381,346
Net Change in Fund Balance	580,219	625,488	(1,039,767)	(2,105,576)	44,336	44,078	92,508	(93,464)
Fund Balance								
Beginning	1,952,875	2,533,094	3,158,582	2,118,815	13,239	57,575	101,653	194,161
Ending Fund Balance								
Nonspendable	362,340	323,971	781,986	13,239	57,575	101,653	194,161	100,697
Assigned	<u>2,170,754</u>	<u>2,834,611</u>	<u>1,336,829</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	<u>\$2,533,094</u>	<u>\$3,158,582</u>	<u>\$2,118,815</u>	<u>\$ 13,239</u>	<u>\$ 57,575</u>	<u>\$ 101,653</u>	<u>\$ 194,161</u>	<u>\$ 100,697</u>

- Revenue from the Federal Reimbursement through the National School Lunch Program is projected to increase in 2021-2022.
- Salaries and Benefits are expected to increase due to normal step progression and longevity, and changes to the salary and longevity schedules.
- Total expenditures are projected to decrease slightly.
- All schools will serve breakfast and lunch under the Community Eligibility Provision (CEP), due to the extension of the COVID-19 CEP program. This is Terrebonne Parish School District's sixth year of participation in this program.

1 Cent Sales Tax Fund

The 1 Cent Sales Tax Fund is used to account for all revenues and expenditures related to the collection and expenditure of proceeds from the 1 Cent Sales Tax. The 1 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.

	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Revised Budget 2020-2021	Original Budget 2021-2022	Projection 2022-2023	Projection 2023-2024	Projection 2024-2025
Revenues								
Local Sources	\$ 21,929,429	\$ 22,137,842	\$ 22,753,146	\$ 22,117,288	\$ 23,195,152	\$ 22,929,772	\$ 22,567,317	\$ 22,736,481
Total Revenues	21,929,429	22,137,842	22,753,146	22,117,288	23,195,152	22,929,772	22,567,317	22,736,481
Expenditures								
Salaries	11,588,608	13,230,142	11,519,687	11,597,881	11,710,731	11,802,672	11,920,882	12,018,208
Employee Benefits	3,246,012	3,742,062	3,185,991	3,182,959	3,180,979	3,200,592	3,255,716	3,336,792
Purchased Services	913,641	1,479,777	1,601,910	920,887	921,262	1,927,351	2,025,042	1,484,228
Supplies	783,640	768,215	329,068	61,800	47,250	750,000	750,000	4,465,000
Property	47,837	178,813	11,858	50,000	50,000	68,700	40,000	82,000
Debt Service & Miscellaneous	144,500	137,807	144,693	133,988	145,222	142,400	140,882	138,617
Total Expenditures	16,724,238	19,536,816	16,793,207	15,947,515	16,055,444	17,891,715	18,132,522	21,524,845
Other Uses of Funds	(4,187,154)	(4,115,949)	(6,457,013)	(4,755,196)	(4,709,693)	(4,000,000)	(2,500,000)	(2,500,000)
Total Other Sources (Uses)	(4,187,154)	(4,115,949)	(6,457,013)	(4,755,196)	(4,709,693)	(4,000,000)	(2,500,000)	(2,500,000)
Net Change in Fund Balance	1,018,037	(1,514,923)	(497,074)	1,414,577	2,430,015	1,038,057	1,934,795	(1,288,364)
Fund Balance								
Beginning	6,668,983	7,687,020	6,172,097	5,675,023	7,089,600	9,519,615	10,557,672	12,492,467
Ending Fund Balance								
Nonspendable	354,494	155,342	88,410	0	0	0	0	0
Restricted	7,332,526	6,016,755	5,586,613	7,089,600	9,519,615	10,557,672	12,492,467	11,204,103
Total Ending Fund Balance	\$ 7,687,020	\$ 6,172,097	\$ 5,675,023	\$ 7,089,600	\$ 9,519,615	\$ 10,557,672	\$ 12,492,467	\$ 11,204,103

- Revenues from the collection of the 1 Cent Sales Tax are budgeted to increase by 5% from the 2020-2021 revised budget.
- Salaries and Benefits are projected based on proposed personnel and staffing.

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 and Benefits.

	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Revised Budget 2020-2021	Original Budget 2021-2022	Projection 2022-2023	Projection 2023-2024	Projection 2024-2025
Revenues								
Local Sources	\$ 10,713,160	\$ 11,006,120	\$ 11,295,349	\$ 10,970,596	\$ 11,518,126	\$ 11,402,945	\$ 11,174,886	\$ 11,286,635
Total Revenues	10,713,160	11,006,120	11,295,349	10,970,596	11,518,126	11,402,945	11,174,886	11,286,635
Expenditures								
Salaries	6,979,516	6,911,312	8,673,290	7,028,612	7,048,000	7,117,696	7,180,642	7,198,437
Employee Benefits	1,953,477	1,954,503	2,401,727	1,922,906	1,910,108	2,011,554	2,045,725	2,097,227
Purchased Services	80,616	82,360	81,180	77,103	78,577	81,170	81,992	81,880
Total Expenditures	9,013,609	8,948,175	11,156,197	9,028,621	9,036,685	9,210,420	9,308,359	9,377,544
Other Uses of Funds	(1,000,000)	0	0	(1,000,000)	0	0	0	0
Total Other Sources (Uses)	(1,000,000)	0	0	(1,000,000)	0	0	0	0
Net Change in Fund Balance	699,551	2,057,945	139,152	941,975	2,481,441	2,192,525	1,866,527	1,909,091
Fund Balance								
Beginning	3,151,958	3,851,509	5,909,454	6,048,606	6,990,581	9,472,022	11,664,547	13,531,074
Ending Fund Balance								
Restricted	3,851,509	5,909,454	6,048,606	6,990,581	9,472,022	11,664,547	13,531,074	15,440,165
Total Ending Fund Balance	\$ 3,851,509	\$ 5,909,454	\$ 6,048,606	\$ 6,990,581	\$ 9,472,022	\$ 11,664,547	\$ 13,531,074	\$ 15,440,165

- Revenues from the collection of the 1/2 Cent Sales Tax are budgeted to increase by 5% from the 2020-2021 revised budget.
- Salaries and Benefits are projected based on proposed personnel and staffing.

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 and Benefits, Plant Operations and Maintenance, and Instructional Programs.

	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Revised Budget 2020-2021	Original Budget 2021-2022	Projection 2022-2023	Projection 2023-2024	Projection 2024-2025
Revenues								
Local Sources	\$ 16,253,805	\$ 16,536,613	\$ 16,923,384	\$ 16,588,176	\$ 17,415,335	\$ 17,241,182	\$ 16,896,358	\$ 17,065,322
Total Revenues	16,253,805	16,536,613	16,923,384	16,588,176	17,415,335	17,241,182	16,896,358	17,065,322
Expenditures								
Purchased Services	1,441,043	1,009,666	1,107,190	1,640,759	1,822,524	1,675,958	1,728,314	1,754,367
Supplies	1,080,287	1,344,403	1,387,040	3,426,540	1,972,985	2,247,653	1,822,337	1,735,398
Debt Service & Miscellaneous	<u>10,800</u>	<u>9,000</u>	<u>0</u>	<u>15,500</u>	<u>15,500</u>	<u>15,500</u>	<u>15,800</u>	<u>15,600</u>
Total Expenditures	2,532,130	2,363,069	2,494,230	5,082,799	3,811,009	3,939,111	3,566,451	3,505,365
Other Sources of Funds	92,435	0	0	0	0	0	0	0
Other Uses of Funds	<u>(13,923,046)</u>	<u>(13,149,298)</u>	<u>(13,452,613)</u>	<u>(13,182,023)</u>	<u>(13,844,468)</u>	<u>(13,725,257)</u>	<u>(13,547,345)</u>	<u>(13,588,732)</u>
Total Other Sources (Uses)	(13,830,611)	(13,149,298)	(13,452,613)	(13,182,023)	(13,844,468)	(13,725,257)	(13,547,345)	(13,588,732)
Net Change in Fund Balance	(108,936)	1,024,246	976,541	(1,676,646)	(240,142)	(423,186)	(217,438)	(28,775)
Fund Balance								
Beginning	2,299,123	2,190,187	3,214,433	4,190,974	2,514,328	2,274,186	1,851,000	1,633,562
Ending Fund Balance								
Nonspendable	0	50,714	55,228	0	0	0	0	0
Restricted	1,983,392	2,926,924	3,868,951	2,337,531	2,067,389	1,614,203	1,366,765	1,307,990
Committed	<u>206,795</u>	<u>236,795</u>	<u>266,795</u>	<u>176,797</u>	<u>206,797</u>	<u>236,797</u>	<u>266,797</u>	<u>296,797</u>
Total Ending Fund Balance	<u>\$ 2,190,187</u>	<u>\$ 3,214,433</u>	<u>\$ 4,190,974</u>	<u>\$ 2,514,328</u>	<u>\$ 2,274,186</u>	<u>\$ 1,851,000</u>	<u>\$ 1,633,562</u>	<u>\$ 1,604,787</u>

- Revenues from the collection of the 3/4 Cent Sales Tax are budgeted to increase by 5% from the 2020-2021 revised budget.
- Allocations for the Student Allotment, Parish Allotment, Band Instrument Allotment, and Technology Allotment will remain at the same per-student amounts.
- The Fund Balance remaining in the 3/4 Cent Sales Tax Fund is in the Instructional Programs area. All funds dedicated for Salaries and 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 26 Special Revenue Funds: 8 State & Local Funds and 18 Federal Funds.

	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Revised Budget 2020-2021	Original Budget 2021-2022	Projection 2022-2023	Projection 2023-2024	Projection 2024-2025
Revenues								
Local Sources	\$ 688,687	\$ 761,551	\$ 625,356	\$ 412,995	\$ 319,901	\$ 415,235	\$ 410,522	\$ 412,905
State Sources	3,813,218	3,796,183	6,242,529	6,263,912	5,386,456	5,352,412	5,258,135	5,345,884
Federal Sources	16,214,113	18,932,681	17,615,979	50,410,347	66,827,325	18,944,861	18,282,675	18,438,145
Total Revenues	20,716,018	23,490,415	24,483,864	57,087,254	72,533,682	24,712,508	23,951,332	24,196,934
Expenditures								
Salaries	10,740,219	10,782,834	11,152,417	22,734,845	43,336,823	11,125,113	11,523,152	11,624,125
Employee Benefits	5,281,352	5,662,066	5,705,613	9,789,268	7,627,474	6,131,722	6,023,568	6,131,572
Purchased Services	2,013,622	2,701,169	2,886,550	7,413,457	5,437,579	3,177,938	3,190,896	3,090,772
Supplies	3,423,693	3,926,866	3,088,943	10,638,913	7,337,610	3,071,135	2,992,773	2,837,251
Property	30,938	21,943	7,428	160,677	55,300	29,803	25,000	30,000
Debt Service & Miscellaneous	100,599	86,164	57,404	164,374	100,486	113,151	113,264	112,114
Total Expenditures	21,590,423	23,181,042	22,898,355	50,901,534	63,895,272	23,648,862	23,868,653	23,825,834
Other Sources of Funds	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,250,000	1,200,000
Other Uses of Funds	(1,458,442)	(1,639,999)	(1,991,616)	(7,164,734)	(10,184,275)	(1,690,139)	(1,676,086)	(1,676,086)
Total Other Sources (Uses)	(458,442)	(639,999)	(991,616)	(6,164,734)	(9,184,275)	(690,139)	(426,086)	(476,086)
Net Change in Fund Balance	(1,332,847)	(330,626)	593,893	20,986	(545,865)	373,507	(343,407)	(104,986)
Fund Balance								
Beginning	2,814,566	1,481,719	1,151,093	1,744,986	1,765,972	1,220,107	1,593,614	1,250,207
Ending Fund Balance								
Nonspendable	0	3,905	24,416	0	0	0	0	0
Assigned	1,481,719	1,147,188	1,720,570	1,765,972	1,220,107	1,593,614	1,250,207	1,145,221
Total Ending Fund Balance	\$ 1,481,719	\$ 1,151,093	\$ 1,744,986	\$ 1,765,972	\$ 1,220,107	\$ 1,593,614	\$ 1,250,207	\$ 1,145,221

- Revenues from Special Revenue Funds are budgeted to increase in 2021-2022.
- Stimulus funds received through the Elementary and Secondary School Emergency Relief (ESSER) Fund contribute to a majority of the increase in funding through Special Revenue Funds.
- Expenditures in Special Revenue Funds are directly driven by the amount of the allocations of the grants; therefore expenditures have increased in relation to revenues.
- Ending Fund Balance is comprised of the Education Excellence Fund and the Textbooks and Materials Fund.

Budget Forecast and 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.

To develop a budget projection, estimates are made for annual key revenue including state revenues through the Minimum Foundation Program (MFP), local sales tax and property tax projections, and grant awards. Annual expenditures including salaries and employee benefit costs are also estimated based on projected teacher and employee needs and the current salary schedule.

Expertise and information from entities such as the Terrebonne Parish Assessor's Office, the Terrebonne Economic Development Authority, the Terrebonne Planning Commission, the Terrebonne Parish Consolidated Government, and the State of Louisiana are utilized as sources for revenue and expenditure projections.

Revenue and expenditure projections for future years are influenced by several factors:

Student Enrollment. The state's funding formula, the Minimum Foundation Program, is calculated using student enrollment counts, with weights applied for certain categories of students such as low income, English Learner (EL), Career and Technical, Gifted and Talented, or Special Education. Student counts are taken twice each year, on October 1 and February 1, and those counts are used by the state to calculate funding to local school districts. MFP funding is the largest source of revenue for the district. Student enrollment also determines the number and type of teachers and staff that are required by the district to properly staff a school and effectively educate students.

Local Economy. A large source of revenues for the district is derived locally, comprised mostly of sales tax, but which also includes property tax. Sales taxes are collected on the sale of goods and services within Terrebonne Parish, and property taxes are collected on real estate, movable property, and public service properties each year. Terrebonne Parish School Board collects four individual sales taxes for a total of 2.58 cents on every dollar spent on taxable goods and services in Terrebonne Parish. The School Board also collects two different property tax millages, for a total of 9.27 mills, the lowest property tax millage of all school districts in the state.

State Economy. Economic conditions at the state level can substantially impact the revenues of any local school district. Like Terrebonne Parish, the state's economy relies heavily on the oil industry and has been negatively affected by the volatility in the oil and gas market. The MFP formula is protected by Louisiana's constitution from significant cuts, but does not always grow with the cost of providing education. Much state funding that existed in the past has been eliminated, however the mandate to continue the programs that it once funded remains unchanged.

Competitive Salaries. Offering competitive salaries is necessary to attract and retain the best teachers possible. Terrebonne Parish competes with several near-by districts for certified teachers, making it imperative to offer a competitive salary. The School Board recognizes that having a highly qualified, certified teacher in every classroom is the key to the future success of students, schools, and the district. Salaries and Employee Benefits make up 83% of the total operating budget.

Employee Benefits. In addition to offering competitive salaries, Terrebonne Parish School District also offers benefits such as health insurance and retirement. The school district is self-insured for health insurance and strives to balance excellent health coverage for all employees with a fiscally sound health insurance plan. Adjustments are made to either the plan coverage or the premiums whenever they are necessary to maintain that balance. Employees of the school system are members of either Teachers' Retirement System of Louisiana (TRSL) or Louisiana School Employees' Retirement System (LSERS). Enrollment in one of these two plans is mandatory for all employees, and employer contribution rates are adjusted annually by each group.

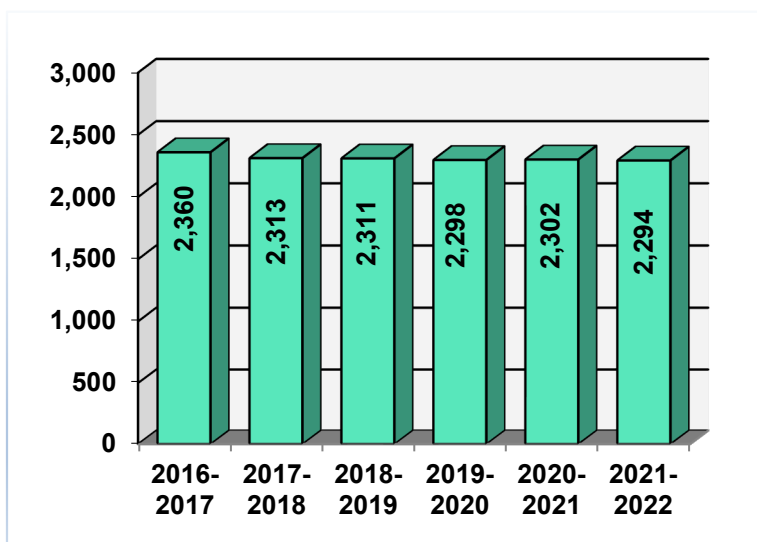
State and Federal Grant Awards. Terrebonne Parish School District, like most districts across the country, relies heavily on grants from the Federal government as well as from the State. Programs such as Title I, which assists low socio-economic students and schools, or IDEA, which helps to pay for additional costs of educating students with special needs, are necessary to provide much needed services to certain students. Additionally, Louisiana funds grants for programs such as the Pre-K program for 4-year old students. Without this external funding, many of these programs could not exist.

District Goals and Objectives. Terrebonne Parish School District strives to continue to offer the best possible education to all of its students. Student achievement, professional development for teachers and administrators, and a safe learning environment are all focuses of future planning for the district. These goals are considered and evaluated when planning future budgets.

Human Resources Trend

Terrebonne Parish School District is one of the largest employers in Terrebonne Parish, with 2,294 full-time and part-time employees.

Personnel staffing is adjusted 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 for the 2021/2022 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 Supervisor of Personnel, 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.

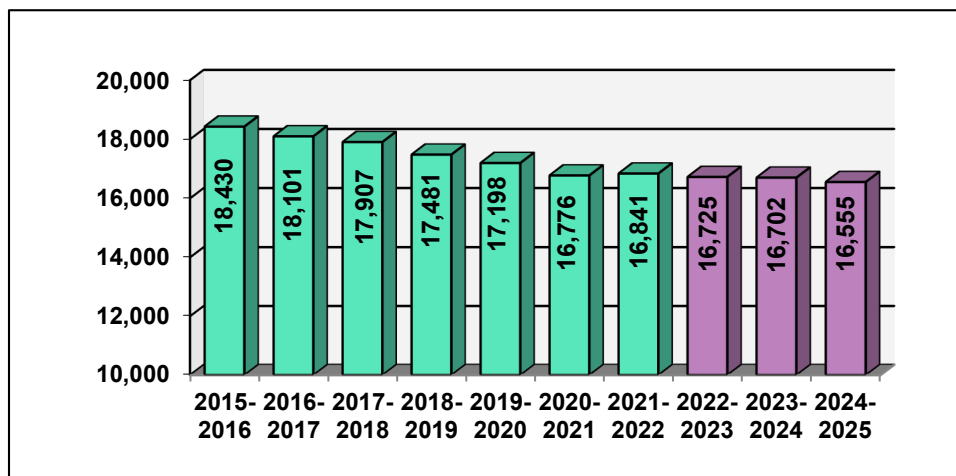
In alignment with the school district’s priority of continued student achievement, approximately 74% of total employees are classified as instructional, such as teachers, school administrators, school nurses, librarians, and guidance counselors. Approximately 26% are considered non-instructional employees, such as bus drivers, school food service workers, custodians, business services and clerical.

Student Enrollment Trends

Total projected student enrollment for the 2021/2022 school year is 16,841. The estimated enrollment includes 16,091 students in Kindergarten through 12th grade and 750 4-year old students. This estimation is based on the actual student count on February 1, 2021.

For the past several years, enrollment in grades Pre-Kindergarten through 12 in Terrebonne Parish schools has continued to decline. The initial student count projection shows a slight increase in student enrollment for 2021/2022.

The graph illustrates student enrollment for students in Pre-Kindergarten through 12th grade for the past several years with an estimate for 2021/2022. The graph also includes a three-year projection in student enrollment. This projection is based on historical trend, the number of students entering Kindergarten each year, a projection of live births in Terrebonne Parish, and the graduation cohort rate. Student enrollment is forecast to continue declining slightly each year over the next 3 years.



Changes in Debt

The Terrebonne Parish School Board currently has debt outstanding for zero-interest bonds issued through the Qualified School Construction Bond (QSCB) program, as well as Limited Tax Revenue Bonds. The three QSCB issues were combined to build a 9th Grade Academy at H. L. Bourgeois High School and to construct Grand Caillou Middle School’s new campus.

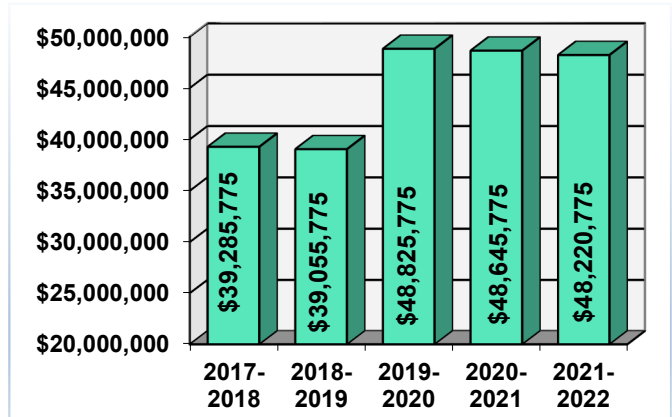
Qualified School Construction Bonds Series 2009: On December 17, 2009, the School Board issued \$10,000,000 worth of Revenue Bonds, Series 2009 as part of the American Recovery & Reinvestment Act of 2009. The bonds were used for capital improvements. The bonds are interest-free and are payable over 15 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.

Limited Tax Revenue Bonds Series 2019: On October 29, 2019, the School Board issued \$10,000,000 worth of Limited Tax Revenue Bonds, Series 2019 for the purpose of adding a classroom, cafeteria, and administrative office wing to Mulberry Elementary School. The bonds carry an interest rate of 3.94% and are payable over 20 years with maturity in 2039.



The graph illustrates the balance of outstanding debt owed by the Terrebonne Parish School system for the year ended June 30, 2022.

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 fourteen 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 Breaux
Chief Financial Officer



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

TERREBONNE PARISH SCHOOL BOARD

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2020–2021.

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



A handwritten signature in black ink that reads 'Claire Hertz'.

Claire Hertz, SFO
President

A handwritten signature in black ink that reads 'David J. Lewis'.

David J. Lewis
Executive Director

Terrebonne Parish School Board
Executive Summary
Fiscal Year 2021/2022

Elected School Board Members

District 1	Michael LaGarde
District 2	Gregory Harding, President
District 3	Matthew J. Ford
District 4	Debi Benoit
District 5	Stacy V. Solet
District 6	Clyde F. Hamner
District 7	Roger Dale DeHart
District 8	MayBelle Trahan, Ed.D., Vice President
District 9	Dane Voisin

Terrebonne Parish School Board
Executive Summary
Fiscal Year 2021/2022

Management Staff

Martin, Philip	Superintendent
Orgeron, Aubrey “Bubba”	Assistant Superintendent of Instruction and Student Support
Breaux, Rebecca	Chief Financial Officer
Aubert, Devlin	Supervisor of Transportation
Austin, Myra	District Assessment & Accountability Administrator
Babin, Christopher	Network System Administrator
Breaux, Monica	Supervisor of Special Education
Brunet, Ramona	Executive Assistant to the Board
Butler, Cory	Supervisor of Child Welfare and Attendance
Constrantiche, Curtis	Risk Manager
Johnson, Alton	Supervisor of Child Welfare and Attendance
Klingman, Michelle	Supervisor of Finance
LaRose, Sandra	Supervisor of Elementary Education
Legendre, Dale	Data Processing Manager
Marcel, Peggy	Supervisor of Federal Programs
Poencot, Sammy	Plant Operations Manager
Torbert, Mark	Supervisor of Secondary, Vocational and Adult Education
Vauclin, Kim	Supervisor of Middle School Education
Walther, Monica	Supervisor of Child Nutrition
Yarbrough, Debra	Supervisor of Personnel

TERREBONNE

Parish School District

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BUDGET ADOPTION RESOLUTION MOTION

Fiscal Year 2021/2022 Operating Budget

The Committee recommends that the Board adopt the following Budget Adoption Resolution, which provides for adopting the General Operating Fund, 1 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 2021/2022 fiscal year.

**TERREBONNE PARISH SCHOOL BOARD
BUDGET ADOPTION RESOLUTION**

RESOLUTION NO. ____

Resolution adopting operating budgets for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

BE IT RESOLVED by the Terrebonne Parish School Board that:

1. The Operating Budgets for the General Operating, 1 Cent Sales Tax, 1/2 Cent Sales Tax, 3/4 Cent Sales Tax, Child Nutrition Program and various Special Revenue Funds for the 2021/2022 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. 1 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.

TERREBONNE

Parish School District

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Organizational Section



ORGANIZATIONAL SECTION

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Terrebonne Parish School Board
Organizational Section
Fiscal Year 2021/2022

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 32 schools serving Pre-K through 12th grade students:

- 18 elementary schools
- 7 junior high and middle schools
- 4 high schools
- 1 alternative program site
- 1 career and technical school
- 1 special school

An adult education center, also part of the Terrebonne Parish School District, serves adult students as they work towards a High School Equivalency Diploma.

In fiscal year 2021/2022, Terrebonne Parish expects to educate approximately 16,841 students in Pre-K through 12th grade.



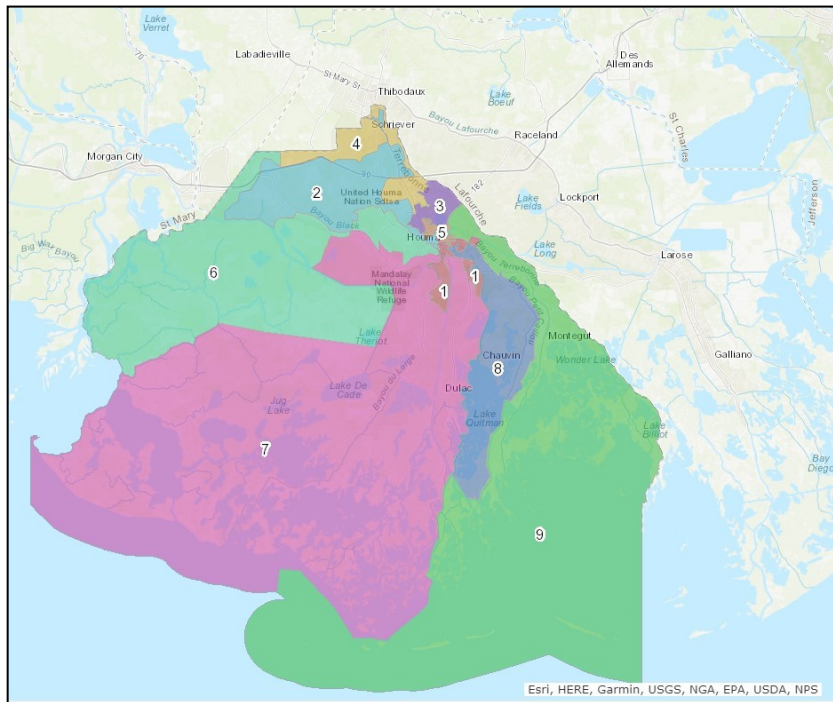
The Terrebonne Parish School District encompasses the entire geographic area of the Parish of Terrebonne. Terrebonne Parish is home to approximately 110,000 residents. It is located in southeastern Louisiana, approximately 60 miles southwest of New Orleans, bordering the Gulf of Mexico. The parish covers approximately 2,100 square miles and is the second largest parish in the State.

Terrebonne Parish School Board is one of the largest employers in the parish. Major industries in Terrebonne Parish include oil exploration & production, shipbuilding & fabrication, marine services, retail trade, and seafood harvesting & processing.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2021/2022

School Board Districts

Terrebonne Parish School District encompasses the entire parish of Terrebonne. The Parish is divided into nine individual School Board Districts, each represented by an elected School Board member. Each School Board member is elected to serve a four-year term. Board members can serve up to three consecutive four-year terms.



Vision Statement

Terrebonne Parish School District has embraced a progressive 21st century mindset, ensuring with unwavering care, that every student learns and grows academically with a guaranteed and viable curriculum at every level. This growth will ultimately lead to each student graduating high school with the skills, knowledge, and preparation to be college and/or career ready.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2021/2022

Mission and Beliefs

Mission

Engage, Educate, and Empower...Every Student, Every Day

Core 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 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 (Good or Excellent; Mastery or Advanced) on End-of-Course Exams/LEAP 2025 in English I/II/III, Algebra I, Geometry, Biology I, and U.S. History
- Be proficient on ACT (composite score of 18 or higher) and/or WorkKeys (composite score of Silver or higher)
- Eighty-five percent (85%) 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: The District Performance Score will grow at least 5 points from the prior year's score.
(Due to COVID-19, there was no testing in 2020)

Goal 2: Students will enter Kindergarten ready to learn

- 58% of Kindergarten students benchmarked at the beginning of the 2021/2022 school year on the DIBELS assessment.

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Goal 3: Students will be proficient in basic literacy skills in Grades K through 2

- On the 2018/2019 end of the year DIBELS assessment, the following percentages of students benchmarked: *(Due to COVID-19, there was no testing in 2020)*
 - K – 78%
 - 1 – 66%
 - 2 – 64%

Goal 4: 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 2019 state testing (LEAP 2025) *(Due to COVID-19, there was no testing in 2020)*

Grade	ELA	Math	Science	Social Studies
3	76	75	61	53
4	77	75	69	59
5	76	63	61	57
6	76	72	67	59
7	73	62	54	51
8	73	52	59	61

Goal 5: Students will be proficient (Good or Excellent; Mastery or Advanced) on End-of-Course Exams/LEAP 2025 in English I/II/III, Algebra I, Geometry, Biology I, and U.S. History *(Due to COVID-19, there was no testing in 2020)*

- English I – 54%
- English II – 56%
- English III – 83%
- Algebra I – 42%
- Geometry – 55%
- Biology I – 33%
- U.S. History – 29%

Goal 6: Students will be proficient on ACT (composite score of 18 or higher) and/or Work Keys (composite of Silver or higher). *(Due to COVID-19, there was no testing in 2020)*

- ACT District Composite – 18.5
- WorkKeys – 18%

Goal 7: 90% of students will graduate on time

- District Graduation Rate – 92%

Goal 8: Students will enroll in post-secondary education or graduate workforce-ready with college credit and/or Industry Based Credentials (IBC)

- Students earning credentials – 75.5%

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Financial Goals and Objectives

- Provide the most accurate and timely financial information possible to Principals, Supervisors, Program Managers, the Superintendent, the School 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

Costs Associated with Achieving District Goals

Goal	Budgeted Cost 2021/2022
Financial	\$2,074,313
Instructional	\$179,519,155

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 per-pupil funding level through the MFP for 2021/2022 will remain the same as the previous year.

Locally, the Superintendent and Staff will continue to closely monitor the price of a barrel of oil as well as oil and gas activity in the Gulf of Mexico, which significantly and directly affect the economy of Terrebonne Parish. Sales tax collections in Terrebonne Parish had been negatively impacted by the slow local economy. The economic slow-down and ensuing sales tax collections were worsened by the response to COVID-19. In recent months, the influx of federal stimulus funds to individuals and businesses, and the reopening of many businesses, have helped sales tax collections to rebound. The decline in oil prices and the slow recovery from COVID-19 continue to affect the economy of Louisiana as a whole.

Salaries and Employee Benefits make up the majority of expenditures for the school district. The number of employees will reflect a net decrease in the coming year in response to changing student enrollment and changing student needs particularly in response to learning loss experienced by students during the COVID-19 pandemic.

Premiums for health benefits are projected to remain unchanged for the 2021/2022 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.

Terrebonne Parish School Board
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After several consecutive years of increases, contribution rates for both retirement systems, the Teachers' Retirement System of Louisiana (TRSL) and the Louisiana School Employees' Retirement System (LSERS) have become more consistent. The TRSL rate is projected to decrease slightly in 2021/2022, while the LSERS rate will remain steady.

Fund Classifications

The Terrebonne Parish School District accounting methods and structure meet the requirements as outlined in the *Louisiana Accounting and Uniform Governmental Handbook (LAUGH)* issued by the Louisiana State Department of Education as well as the Governmental Accounting Standards Board (GASB).

Fund Accounting

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. It also contains all related liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or to attain certain objectives of an LEA according to special legislation, regulations, or other restrictions.

Funds are classified in categories: governmental, proprietary and fiduciary.

- Governmental funds are those through which most governmental functions of the School Board are financed.
- Proprietary and Fiduciary funds are outside of the scope of this budget.

Governmental Funds

General Operating Fund	Modified Accrual
1 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

Account Structure

- **Fund** - An independent accounting entity with its own assets, liabilities, and fund balance.
- **Function** - An activity or purpose carried out by the school district such as teaching, counseling, transportation, business services, professional development, etc.
- **Object** - A brief description of the item being purchased such as materials and supplies, books, equipment, repairs, consultant services, travel, etc.
- **Program** - This is used to designate different program or grant expenditures within the same fund.

Revenue Classification

Revenues are classified according to the source of funds, and are divided into three categories:

- Local Revenues – Revenues generated at the local level such as sales taxes or ad valorem taxes.

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- State Revenues – Revenues generated through state sources, including the MFP and state grants.
- Federal Revenues – Revenues awarded by the Federal Government, including grants such as Title I, Title II, IDEA, and many others.

Classification of Revenues and Expenditures

Revenues and Expenditures are classified according to their source and their intended use, respectively.

Revenues are considered either Local, State, or Federal depending on their original source. Local sources of revenues include revenues such as property tax and sales tax collections. State sources include the Minimum Foundation Program (MFP) and state grants. Federal sources of funds include revenues such as federal grants and funds received through the Child Nutrition Program.

The largest single revenue source for the Terrebonne Parish School District is the Minimum Foundation Program received from the state. The MFP is a funding formula adopted by the Louisiana Board of Elementary and Secondary Education (BESE), which must be approved by the Louisiana Legislature annually. The MFP formula is based on the enrollment of a school district, weighted for certain types of students such as low socio-economic, English Learners, Special Education or Gifted students. In Level 1, a per-pupil amount is applied to the weighted enrollment to determine a portion of the funding. The remaining three levels of the MFP are based on the district's local wealth, as well as a continuation of prior years' funding for pay raises or other particular projects. Minimum Foundation Program funds make up about 37% of the school district's total revenues.

Another significant 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 taxes are dedicated for specific purposes by the voters of Terrebonne Parish.

Expenditures are classified according to their intended use. Classifications are defined by the *Louisiana Accounting and Uniform Governmental Handbook (LAUGH)*, established by the Louisiana Department of Education. Expenditures are broken down into Instructional, Instructional Support, Non-Instructional, Facility Acquisition, and Debt Service. They are further broken down by salaries and benefits, purchased services, materials and supplies, and other expenditures.

The most significant expenditures are employee salaries and benefits, which make up approximately 83% of all expenditures.

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Fund Balance Requirements

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

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 of a school district 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.

There are four main reasons for a school system to maintain an adequate Fund Balance:

- Cash Flow needs to meet immediate obligations such as payroll and operations expenses
- Unforeseen Events such as a hurricane or other natural disaster
- Financial Security allowing the district to borrow funds and sell bonds when necessary
- Investment and Interest Earnings to supplement current revenues

Fund Balance is divided into five areas, depending upon the nature of the funds:

- Nonspendable – Generally inventory
- Restricted – Funds with externally placed restrictions
- Committed – Funds committed by action of the local School Board
- Assigned – Funds intended for a particular purpose
- Unassigned – Funds that do not fit into any other category

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.

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Organizational Section
Fiscal Year 2021/2022

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. 1 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 cent local sales tax, and the related expenditures
4. 3/4 Cent Sales Tax Fund – accounts for the proceeds of a three-quarters of one cent local sales tax, and the related expenditures.
5. Child Nutrition Program Fund – accounts for the operations of the lunch, breakfast, and summer feeding programs.
6. Special Revenue Funds – twenty-six separate funds that are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Annual Adoption

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

Adoption Procedure

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

Basis of Accounting and Budgeting

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

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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.

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 balance, revenues, and expenditures. The Board's operating budget consists of the following funds: General Operating, Child Nutrition Program, 1 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, 1 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 Accounting Uniform Governmental Handbook (LAUGH)* issued by the Louisiana Department of Education. The format also includes the presentation of actual data from the prior fiscal year, budget data for the current fiscal year, and budget data for the proposed budget year.

Budget Adoption Instrument

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

Balanced Budget

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

Draft of the Proposed Budget Document

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

Staff Involvement in the Development of the Budget

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

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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 September. Anyone interested in participating in the public hearing may speak directly to the Board at that time.

Adoption Procedures

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

Review by Committee

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

Approval by the Board

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

Periodic Budget Revisions

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

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

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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, an evaluation of the local economic conditions, and trend.

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 (LASERS) are provided by the appropriate state retirement system.

Health Insurance

Medical insurance is currently paid fully by the Board for individual employee coverage. Dependent coverage is currently a shared responsibility between the Board and the employee. Terrebonne Parish School District is self-insured for health insurance.

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, Flood, and Cyber Liability.

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. The balance of unused Annual Leave days, accumulated as of June 30, 2009 will also be paid to the employee at the time of departure.

Reserves

It is recommended by the Louisiana State Department of Education that the Board maintain an ending fund balance in the General Operating Fund equal to at least 7.5% of the current year's operating revenues. Reserves are necessary in order to keep the school system in sound financial condition as well as to be prepared for unforeseen events.

Capital Budgeting Process

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

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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 a member of the Management Staff 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 Superintendent for consideration of funding.

Because the average age of the school and administrative buildings in the school system is over 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 1 Cent Sales Tax Fund dedicated for that purpose and/or the General Operating Fund. In 1996, a 1 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

One construction project is currently in progress. In August 2018, the Board approved the construction of an additional wing at Mulberry Elementary School, which will include classroom space, a cafeteria, a library, and administrative office space. The addition was funded through the issuance of \$10 million in Limited Tax Revenue Bonds, issued in October 2019. Construction is expected to be complete in April 2022. A second project, an upgrade to the HVAC system at Terrebonne High School, is budgeted with COVID-19 stimulus funds.

Process for Preparing, Reviewing and 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.

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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 and 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 once the School Board has adopted the budget, it is available on the district's website, www.tpsd.org.

Public Meetings and 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.

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2021/2022 Budget Schedule

February 2021	Supervisor of Personnel met with school Principals to discuss staffing needs for the upcoming school year. Principals also discuss the repair and/or upgrade needs of their school buildings.
March 10-11, 2021	The Superintendent and Finance Staff met with all Supervisors and Department Heads to discuss the upcoming budget and determine the needs of their respective areas.
May 15 – July 16, 2021	Finance Staff completed projections for revenues and expenditures and prepared budget documents for presentation to the School Board.
July 20, 2021	The Proposed Operating Budget is presented to the Finance Committee of the School Board for receipt. The Superintendent gives a summary of the budget.
July 21, 2021	A public inspection copy of the budget is made available at the School Board Central Office and on the school district's website, www.tpsd.org . A Notice of Public Hearing is placed in the local newspaper, as required by the Local Government Budget Act.
July 27-29, 2021	Board Member in-services are held to inform Board Members of the details of the proposed budget, and to allow Board Members to ask questions or make suggestions.
August 10, 2021	A Public Hearing is held to allow members of the community to learn about the budget, as well as for the public to make comments or suggestions about the proposal.
August 17, 2021	The Budget Adoption Resolution and Proposed Operating Budget are presented to the Finance Committee of the School Board for approval.
September 7, 2021	The School Board is presented with the Proposed Operating Budget at its regular meeting, for adoption of the budget.

Terrebonne Parish School Board
Organizational Section
Fiscal Year 2021/2022

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.

Requisitions

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

Cash Management

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

Financial Audit

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

Budget Revisions

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

Monthly Financial Statements

Each Supervisor or Department Head is able to view and/or print financial information for his or her own specific area of supervision at any time. Monthly financial statements are provided to the Finance Committee of the Board at its monthly meeting.

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 a budget revision.

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Salary Schedules

All salaries paid to employees are determined through established Board approved salary schedules. Adjustments to salary schedules are made through Board action when necessary. The 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.

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 – Michael LaGarde	District 6 – Clyde F. Hamner
District 2 – Gregory Harding, President	District 7 – Roger Dale DeHart
District 3 – Matthew J. Ford	District 8 – MayBelle Trahan, Ed.D., Vice President
District 4 – Debi Benoit	District 9 – Dane Voisin
District 5 – Stacy V. Solet	

Management Staff

Martin, Philip	Superintendent
Orgeron, Aubrey "Bubba"	Assistant Superintendent of Instruction and Student Support
Breaux, Rebecca	Chief Financial Officer
Aubert, Devlin	Supervisor of Transportation
Austin, Myra	District Assessment & Accountability Administrator
Babin, Christopher	Network Systems Administrator
Breaux, Monica	Supervisor of Special Education
Brunet, Ramona	Executive Assistant to the Board
Butler, Cory	Supervisor of Child Welfare and Attendance
Constrantiche, Curtis	Risk Manager
Johnson, Alton	Supervisor of Child Welfare and Attendance
Klingman, Michelle	Supervisor of Finance
LaRose, Sandra	Supervisor of Elementary Education
Legendre, Dale	Data Processing Manager
Marcel, Peggy	Supervisor of Federal Programs
Poiencot, Sammy	Plant Operations Manager
Torbert, Mark	Supervisor of Secondary, Vocational, and Adult Education
Vauclin, Kim	Supervisor of Middle School Education
Walther, Monica	Supervisor of Child Nutrition Program
Yarbrough, Debra	Supervisor of Personnel

**Terrebonne Parish School System
Condensed Table of Organization
July 1, 2021**

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
Child Welfare &
Attendance

Supervisor of
Personnel

Risk Manager

Supervisor of
Child Nutrition
Program

Supervisor of Middle
School Education

Supervisor of Federal
Programs

Data Processing
Manager

Supervisor of
Finance

Supervisor of
Secondary, Vocational
& Adult Education

Supervisor of Special
Education

Plant Operations
Manager

Purchasing
Agent

Supervisor of
Transportation

Educational
Technology Facilitator

Network Systems
Administrator

Warehouse
Manager

District Assessment
& Accountability
Administrator

Curriculum Specialist

Financial Section



FINANCIAL SECTION

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Points of Interest

1. The Minimum Foundation Program (MFP) approved by the Legislature includes an annual pay increase in the amount of \$800 for teachers and certificated personnel and \$400 per support employee, with no change in per-pupil funding.
2. Sales Tax revenues are budgeted to be 5% higher than the 2020/2021 revised budget for Sales Tax collections.
3. The Teachers' Retirement System of Louisiana (TRSL) employer contribution rate will be 25.2% for 2021/2022, a decrease from 25.8%. Total cost is projected to be \$22,292,598 district-wide.
4. The Louisiana School Employees' Retirement System (LSERS) employer contribution rate will be 28.7% for 2021/2022, which reflects no change in rate from the previous year. Total cost is projected to be \$2,344,875.
5. Total Health Insurance employer costs are approximately \$31,846,830.
6. Total budgeted Salaries and Benefits are \$188,861,906, which is 83% of total expenditures.
7. The Indirect Cost Rate for Special Revenue Funds for 2021/2022 is 10.0614%, which is projected to generate approximately \$9.8 million in revenues to the General Operating Fund. Fifty percent of the Indirect Cost associated with the COVID-19 Federal stimulus funding will be transferred from the General Fund to the Building Fund over the life of the grants, and fifty percent will remain in the General Fund.
8. Expenditures in the Instructional and Instructional Support areas make up 80% of total expenditures, exceeding the state's requirement of 70%.
9. A net of eight positions have been reduced districtwide. These reductions are a net result of changes in grant funding, program changes, or changes in student numbers and/or needs.
10. Add years of service to every salary scale, for all categories of employees, extending years from 25 to 30, by adding 1% of each respective salary scale each year.
11. Add \$1,000 to Master's Degree, Master's Plus 30, Specialist in Education, and Ph.D. or Ed. D degree scales.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2021/2022

Points of Interest

- 12.** Add \$200 to all previously existing levels of Longevity for all employees.
- 13.** Apply existing indexes to all appropriate salary scales and adjusted indexes of Assistant Superintendent and Chief Financial Officer by 10 points.
- 14.** Expand the General Leaderman salary scale to include General Leaderman I and General Leaderman II.
- 15.** Add Assistant Warehouse Manager position and reclass one Driver/General Laborer position.
- 16.** Reclass Chief Accountant to Supervisor of Finance and close Chief Accountant position.
- 17.** Reclass four Secretary II positions to Human Resource Clerk in the Personnel Department.
- 18.** Reclass the Technology Support Assistant from Secretary II pay scale to Clerk pay scale.
- 19.** Reclass Nurse Coordinator from 220 days to 240 days.

**Terrebonne Parish School Board
Financial Section
Budget Summary of All Funds
Fiscal Year 2021/2022**

	General Operating Fund	Child Nutrition Program Fund	1 Cent Sales Tax Fund	1/2 Cent Sales Tax Fund	3/4 Cent Sales Tax Fund	Special Revenue Funds	Total
Revenues							
Local Sources	\$19,602,076	\$258,400	\$23,195,152	\$11,518,126	\$17,415,335	\$319,901	\$72,308,990
State Sources	91,344,926	132,933	0	0	0	5,386,456	96,864,315
Federal Sources	0	8,252,608	0	0	0	66,827,325	75,079,933
Total Revenues	110,947,002	8,643,941	23,195,152	11,518,126	17,415,335	72,533,682	244,253,238
Expenditures							
Salaries	64,363,573	2,808,609	11,710,731	7,048,000	0	43,336,823	129,267,736
Employee Benefits	44,931,664	1,943,945	3,180,979	1,910,108	0	7,627,474	59,594,170
Purchased Services	8,090,427	865,722	921,262	78,577	1,822,524	5,437,579	17,216,091
Supplies	4,933,100	3,352,608	47,250	0	1,972,985	7,337,610	17,643,553
Property	789,347	0	50,000	0	0	55,300	894,647
Debt Service & Miscellaneous	29,000	0	145,222	0	15,500	100,486	290,208
Total Expenditures	123,137,111	8,970,884	16,055,444	9,036,685	3,811,009	63,895,272	224,906,405
Other Financing Sources (Uses)							
Other Sources of Funds	24,054,743	371,279	0	0	0	1,000,000	25,426,022
Other Uses of Funds	(9,296,693)	0	(4,709,693)	0	(13,844,468)	(10,184,275)	(38,035,129)
Total Other Financing Sources (Uses)	14,758,050	371,279	(4,709,693)	0	(13,844,468)	(9,184,275)	(12,609,107)
Net Change in Fund Balance	2,567,941	44,336	2,430,015	2,481,441	(240,142)	(545,865)	6,737,726
Beginning Fund Balance	19,196,482	13,239	7,089,600	6,990,581	2,514,328	1,765,972	37,570,202
Ending Fund Balance							
Nonspendable	0	57,575	0	0	0	0	57,575
Restricted	0	0	9,519,615	9,472,022	2,067,389	0	21,059,026
Committed	0	0	0	0	206,797	0	206,797
Assigned	0	0	0	0	0	1,220,107	1,220,107
Unassigned	21,764,423	0	0	0	0	0	21,764,423
Total Ending Fund Balance	\$ 21,764,423	\$ 57,575	\$ 9,519,615	\$ 9,472,022	\$ 2,274,186	\$ 1,220,107	\$ 44,307,928

**Terrebonne Parish School Board
Financial Section
Summary and Projections - All Funds
Fiscal Year 2021/2022**

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Actual 2019-2020</u>	<u>Revised Budget 2020-2021</u>	<u>Original Budget 2021-2022</u>	<u>Projection 2022-2023</u>	<u>Projection 2023-2024</u>	<u>Projection 2024-2025</u>
Revenues								
Local Sources	\$ 68,476,006	\$ 70,291,650	\$ 71,994,925	\$ 69,301,864	\$ 72,308,990	\$ 71,192,764	\$ 70,343,882	\$ 71,208,164
State Sources	96,512,270	96,031,840	99,453,794	98,115,290	96,864,315	97,287,904	97,165,621	97,187,509
Federal Sources	<u>24,841,891</u>	<u>28,049,972</u>	<u>24,365,242</u>	<u>57,292,537</u>	<u>75,079,933</u>	<u>27,225,538</u>	<u>26,640,600</u>	<u>26,866,577</u>
Total Revenues	<u>189,830,167</u>	<u>194,373,462</u>	<u>195,813,961</u>	<u>224,709,691</u>	<u>244,253,238</u>	<u>195,706,206</u>	<u>194,150,103</u>	<u>195,262,250</u>
Expenditures								
Salaries	94,615,424	95,222,618	96,237,514	105,728,219	129,267,736	97,690,816	98,601,807	98,890,841
Employee Benefits	59,730,457	60,918,866	58,688,577	62,032,561	59,594,170	58,272,757	59,476,024	59,852,437
Purchased Services	12,199,787	13,189,203	13,491,173	19,021,570	17,216,091	16,028,123	16,465,329	15,819,846
Supplies	14,143,253	14,566,933	11,821,882	22,981,846	17,643,553	14,680,663	14,123,889	17,951,990
Property	354,375	715,765	707,125	537,260	894,647	299,216	275,334	334,422
Debt Service & Miscellaneous	<u>288,402</u>	<u>329,082</u>	<u>234,323</u>	<u>342,463</u>	<u>290,208</u>	<u>300,276</u>	<u>300,080</u>	<u>297,156</u>
Total Expenditures	<u>181,331,698</u>	<u>184,942,467</u>	<u>181,180,594</u>	<u>210,643,919</u>	<u>224,906,405</u>	<u>187,271,851</u>	<u>189,242,463</u>	<u>193,146,692</u>
Other Sources of Funds	18,790,682	18,236,008	16,826,193	17,579,866	25,426,022	17,630,915	18,050,004	18,019,784
Other Uses of Funds	<u>(22,926,064)</u>	<u>(24,964,276)</u>	<u>(32,089,557)</u>	<u>(30,793,371)</u>	<u>(38,035,129)</u>	<u>(23,432,928)</u>	<u>(21,646,414)</u>	<u>(21,492,136)</u>
Total Other Sources (Uses)	<u>(4,135,382)</u>	<u>(6,728,268)</u>	<u>(15,263,364)</u>	<u>(13,213,505)</u>	<u>(12,609,107)</u>	<u>(5,802,013)</u>	<u>(3,596,410)</u>	<u>(3,472,352)</u>
Net Change in Fund Balance	4,363,087	2,702,727	(629,996)	852,267	6,737,726	2,632,342	1,311,230	(1,356,794)
Fund Balance								
Beginning	30,282,116	34,645,203	37,347,930	36,717,934	37,570,202	44,307,928	46,940,270	48,251,500
Ending Fund Balance								
Nonspendable	734,006	545,913	956,050	13,239	57,575	101,653	194,161	100,697
Restricted	13,167,427	14,853,133	15,504,170	16,417,712	21,059,026	23,836,422	27,390,306	27,952,258
Committed	406,795	236,795	266,795	176,797	206,797	236,797	266,797	296,797
Assigned	3,652,473	3,981,799	3,057,399	1,765,972	1,220,107	1,593,614	1,250,207	1,145,221
Unassigned	<u>16,684,502</u>	<u>17,730,290</u>	<u>16,933,520</u>	<u>19,196,482</u>	<u>21,764,423</u>	<u>21,171,784</u>	<u>19,150,029</u>	<u>17,399,733</u>
Total Ending Fund Balance	<u>\$ 34,645,203</u>	<u>\$ 37,347,930</u>	<u>\$ 36,717,934</u>	<u>\$ 37,570,202</u>	<u>\$ 44,307,928</u>	<u>\$ 46,940,270</u>	<u>\$ 48,251,500</u>	<u>\$ 46,894,706</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2021/2022**

	Actual Rev & Exp thru <u>February 2021</u>	Estimates Thru <u>June 2021</u>	Final Budget <u>2020/2021</u>	Budget <u>2021/2022</u>	% <u>Change</u>
Revenues					
Local Revenues	\$15,561,404	\$3,350,196	\$18,911,600	\$19,602,076	3.65%
State Revenues	<u>61,620,731</u>	<u>30,095,817</u>	<u>91,716,548</u>	<u>91,344,926</u>	<u>(0.41%)</u>
Total Revenues	77,182,135	33,446,013	110,628,148	110,947,002	0.29%
Expenditures					
Regular Programs	24,502,146	23,457,384	47,959,530	48,529,904	1.19%
Special Education Programs	7,648,161	7,920,280	15,568,441	15,716,938	0.95%
Career & Technical Education	1,511,392	1,395,582	2,906,974	2,933,286	0.91%
Other Instructional Programs	1,842,700	1,849,531	3,692,231	3,932,998	6.52%
Special Programs	633,815	421,445	1,055,260	1,018,048	(3.53%)
Adult Education & Literacy Programs	60,638	34,351	94,989	74,753	(21.30%)
Pupil Support Services	3,737,405	3,365,992	7,103,397	7,280,097	2.49%
Instructional Support Services	2,603,899	2,116,353	4,720,252	5,072,860	7.47%
General Administration	1,179,802	554,306	1,734,108	1,692,469	(2.40%)
School Administration	4,523,305	3,976,054	8,499,359	8,701,067	2.37%
Business Services	1,172,276	595,579	1,767,855	1,821,566	3.04%
Maintenance of Plant	7,549,766	5,206,907	12,756,673	13,383,014	4.91%
Student Transportation Services	5,688,160	4,115,623	9,803,783	10,173,252	3.77%
Central Services	853,484	454,212	1,307,696	1,959,735	49.86%
Food Service Operations	<u>647,647</u>	<u>286,202</u>	<u>933,849</u>	<u>847,124</u>	<u>(9.29%)</u>
Total Expenditures	64,154,596	55,749,801	119,904,397	123,137,111	2.70%
Other Financing Sources (Uses)					
Other Sources of Funds	10,961,443	5,263,176	16,224,619	24,054,743	48.26%
Other Uses of Funds	<u>(2,351,433)</u>	<u>(2,339,985)</u>	<u>(4,691,418)</u>	<u>(9,296,693)</u>	<u>98.16%</u>
Total Other Financing Sources (Uses)	8,610,010	2,923,191	11,533,201	14,758,050	27.96%
Net Change in Fund Balance	21,637,549	(19,380,597)	2,256,952	2,567,941	13.78%
Beginning Fund Balance	<u>16,939,530</u>	<u>16,939,530</u>	<u>16,939,530</u>	<u>19,196,482</u>	<u>13.32%</u>
Ending Fund Balance	<u>\$38,577,079</u>	<u>(\$2,441,067)</u>	<u>\$19,196,482</u>	<u>\$21,764,423</u>	<u>13.38%</u>

**Terrebonne Parish School Board
Child Nutrition Program Fund
Fiscal Year 2021/2022**

	<u>Actual Rev & Exp thru February 2021</u>	<u>Estimates Thru June 2021</u>	<u>Final Budget 2020/2021</u>	<u>Budget 2021/2022</u>	<u>% Change</u>
Revenues					
Local Revenues	\$109,284	\$191,925	\$301,209	\$258,400	(14.21%)
State Revenues	88,710	46,120	134,830	132,933	(1.41%)
Federal Revenues	<u>4,241,801</u>	<u>2,640,389</u>	<u>6,882,190</u>	<u>8,252,608</u>	<u>19.91%</u>
Total Revenues	4,439,795	2,878,434	7,318,229	8,643,941	18.12%
Expenditures					
Food Service Operations	<u>4,698,884</u>	<u>5,080,168</u>	<u>9,779,052</u>	<u>8,970,884</u>	<u>(8.26%)</u>
Total Expenditures	4,698,884	5,080,168	9,779,052	8,970,884	(8.26%)
Other Financing Sources (Uses)					
Other Sources of Funds	<u>242,194</u>	<u>113,053</u>	<u>355,247</u>	<u>371,279</u>	<u>4.51%</u>
Total Other Financing Sources (Uses)	242,194	113,053	355,247	371,279	4.51%
Net Change in Fund Balance	(16,895)	(2,088,681)	(2,105,576)	44,336	(102.11%)
Beginning Fund Balance	<u>2,118,815</u>	<u>2,118,815</u>	<u>2,118,815</u>	<u>13,239</u>	<u>(99.38%)</u>
Ending Fund Balance, Nonspendable	<u>\$2,101,920</u>	<u>\$30,134</u>	<u>\$13,239</u>	<u>\$57,575</u>	<u>334.89%</u>

Terrebonne Parish School Board
1 Cent Sales Tax Fund
Fiscal Year 2021/2022

	Actual Rev & Exp thru <u>February 2021</u>	Estimates Thru <u>June 2021</u>	Final Budget <u>2020/2021</u>	Budget <u>2021/2022</u>	% <u>Change</u>
Revenues					
Local Revenues	<u>\$15,707,367</u>	<u>\$6,409,921</u>	<u>\$22,117,288</u>	<u>\$23,195,152</u>	<u>4.87%</u>
Total Revenues	15,707,367	6,409,921	22,117,288	23,195,152	4.87%
Expenditures					
Regular Programs	3,017,864	2,998,588	6,016,452	6,032,925	0.27%
Special Education Programs	991,317	1,081,339	2,072,656	2,052,872	(0.95%)
Career & Technical Education	169,021	169,083	338,104	338,705	0.18%
Other Instructional Programs	190,621	191,224	381,845	375,837	(1.57%)
Special Programs	427,556	435,650	863,206	860,202	(0.35%)
Adult Education & Literacy Program	21,895	23,161	45,056	45,993	2.08%
Pupil Support Services	562,059	545,797	1,107,856	1,105,373	(0.22%)
Instructional Support Services	460,514	430,904	891,418	888,768	(0.30%)
General Administration	130,340	74,296	204,636	202,201	(1.19%)
School Administration	426,421	418,393	844,814	836,704	(0.96%)
Business Services	99,116	45,821	144,937	151,797	4.73%
Maintenance of Plant	486,797	256,022	742,819	826,417	11.25%
Student Transportation Services	377,932	380,836	758,768	791,563	4.32%
Central Services	357,680	296,180	653,860	648,939	(0.75%)
Food Service Operations	378,570	371,755	750,325	755,151	0.64%
Debt Service	<u>77,332</u>	<u>53,431</u>	<u>130,763</u>	<u>141,997</u>	<u>8.59%</u>
Total Expenditures	8,175,035	7,772,480	15,947,515	16,055,444	0.68%
Other Financing Sources (Uses)					
Other Uses of Funds	<u>(4,417,813)</u>	<u>(337,383)</u>	<u>(4,755,196)</u>	<u>(4,709,693)</u>	<u>(0.96%)</u>
Total Other Financing Sources (Uses)	(4,417,813)	(337,383)	(4,755,196)	(4,709,693)	(0.96%)
Net Change in Fund Balance	3,114,519	(1,699,942)	1,414,577	2,430,015	71.78%
Beginning Fund Balance	<u>5,675,023</u>	<u>5,675,023</u>	<u>5,675,023</u>	<u>7,089,600</u>	<u>24.93%</u>
Ending Fund Balance, Restricted	<u>\$8,789,542</u>	<u>\$3,975,081</u>	<u>\$7,089,600</u>	<u>\$9,519,615</u>	<u>34.28%</u>

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2021/2022

	Actual Rev & Exp thru <u>February 2021</u>	Estimates Thru <u>June 2021</u>	Final Budget <u>2020/2021</u>	Budget <u>2021/2022</u>	% Change
Revenues					
Local Revenues	<u>\$7,799,105</u>	<u>\$3,171,491</u>	<u>\$10,970,596</u>	<u>\$11,518,126</u>	<u>4.99%</u>
Total Revenues	7,799,105	3,171,491	10,970,596	11,518,126	4.99%
Expenditures					
Regular Programs	1,859,670	1,840,761	3,700,431	3,688,914	(0.31%)
Special Education Programs	588,803	630,258	1,219,061	1,201,229	(1.46%)
Career & Technical Education	105,355	106,072	211,427	210,557	(0.41%)
Other Instructional Programs	118,986	121,917	240,903	236,727	(1.73%)
Special Programs	246,355	251,991	498,346	493,740	(0.92%)
Adult Education & Literacy Programs	12,224	13,102	25,326	25,394	0.27%
Pupil Support Services	335,418	333,695	669,113	669,030	(0.01%)
Instructional Support Services	291,008	270,264	561,272	557,713	(0.63%)
General Administration	66,192	28,715	94,907	96,321	1.49%
School Administration	232,639	223,784	456,423	450,534	(1.29%)
Business Services	61,307	29,495	90,802	90,950	0.16%
Maintenance of Plant	226,005	119,554	345,559	379,584	9.85%
Student Transportation Services	235,748	238,927	474,675	495,140	4.31%
Central Services	44,231	22,060	66,291	65,974	(0.48%)
Food Service Operations	<u>188,704</u>	<u>185,381</u>	<u>374,085</u>	<u>374,878</u>	<u>0.21%</u>
Total Expenditures	4,612,645	4,415,976	9,028,621	9,036,685	0.09%
Other Financing Sources (Uses)					
Other Uses of Funds	<u>0</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>0</u>	<u>(100.00%)</u>
Total Other Financing Sources (Uses)	0	(1,000,000)	(1,000,000)	0	(100.00%)
Net Change in Fund Balance	3,186,460	(2,244,485)	941,975	2,481,441	163.43%
Beginning Fund Balance	<u>6,048,606</u>	<u>6,048,606</u>	<u>6,048,606</u>	<u>6,990,581</u>	<u>15.57%</u>
Ending Fund Balance, Restricted	<u>\$9,235,066</u>	<u>\$3,804,121</u>	<u>\$6,990,581</u>	<u>\$9,472,022</u>	<u>35.50%</u>

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund
Fiscal Year 2021/2022

	Actual Rev & Exp thru <u>February 2021</u>	Estimates Thru <u>June 2021</u>	Final Budget <u>2020/2021</u>	Budget <u>2021/2022</u>	% Change
Revenues					
Local Revenues	<u>\$11,782,941</u>	<u>\$4,805,235</u>	<u>\$16,588,176</u>	<u>\$17,415,335</u>	<u>4.99%</u>
Total Revenues	11,782,941	4,805,235	16,588,176	17,415,335	4.99%
Expenditures					
Regular Programs	1,909,898	2,083,027	3,992,925	3,220,743	(19.34%)
Special Education Programs	1,803	30,902	32,705	24,050	(26.46%)
Career & Technical Education	27,194	172,318	199,512	84,517	(57.64%)
Other Instructional Programs	188,015	202,842	390,857	157,095	(59.81%)
Adult Education & Literacy Programs	0	1,600	1,600	1,000	(37.50%)
Pupil Support Services	0	5,500	5,500	5,500	0.00%
Instructional Support Services	109,860	212,942	322,802	182,104	(43.59%)
General Administration	81,481	40,417	121,898	121,000	(0.74%)
School Administration	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0.00%</u>
Total Expenditures	2,318,251	2,764,548	5,082,799	3,811,009	(25.02%)
Other Financing Sources (Uses)					
Other Uses of Funds	<u>(9,366,473)</u>	<u>(3,815,550)</u>	<u>(13,182,023)</u>	<u>(13,844,468)</u>	<u>5.03%</u>
Total Other Financing Sources (Uses)	(9,366,473)	(3,815,550)	(13,182,023)	(13,844,468)	5.03%
Net Change in Fund Balance	98,217	(1,774,863)	(1,676,646)	(240,142)	(85.68%)
Beginning Fund Balance	4,190,974	4,190,974	4,190,974	2,514,328	(40.01%)
Ending Fund Balance, Restricted	4,112,394	2,239,314	2,337,531	2,067,389	(11.56%)
Ending Fund Balance, Committed	<u>176,797</u>	<u>176,797</u>	<u>176,797</u>	<u>206,797</u>	<u>16.97%</u>
Total Ending Fund Balance	<u>\$4,289,191</u>	<u>\$2,416,111</u>	<u>\$2,514,328</u>	<u>\$2,274,186</u>	<u>(9.55%)</u>

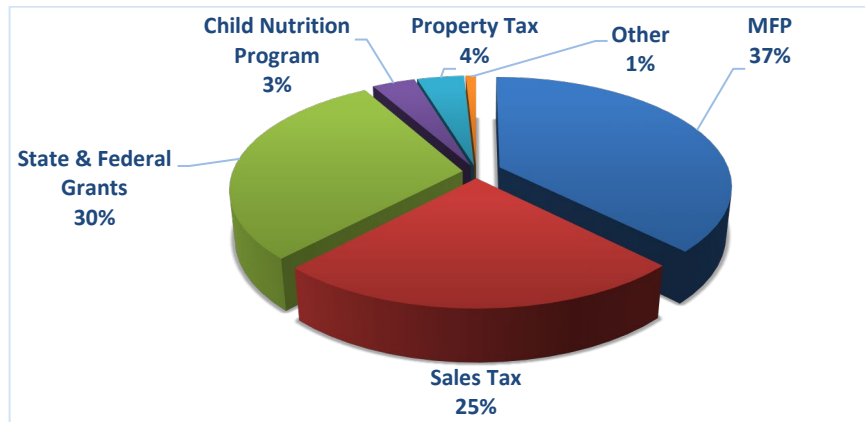
Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

	<u>Actual Rev & Exp thru February 2021</u>	<u>Estimates Thru June 2021</u>	<u>Final Budget 2020/2021</u>	<u>Budget 2021/2022</u>	<u>% Change</u>
Revenues					
Local Revenues	\$242,955	\$170,040	\$412,995	\$319,901	(22.54%)
State Revenues	2,968,626	3,295,286	6,263,912	5,386,456	(14.01%)
Federal Revenues	<u>13,611,663</u>	<u>36,798,684</u>	<u>50,410,347</u>	<u>66,827,325</u>	<u>32.6%</u>
Total Revenues	16,823,244	40,264,010	57,087,254	72,533,682	27.1%
Expenditures					
Regular Programs	4,540,798	14,350,815	18,891,613	38,166,291	102.0%
Special Education Programs	827,836	1,239,929	2,067,765	2,330,984	12.7%
Career & Technical Programs	467,241	374,643	841,884	688,688	(18.20%)
Other Instructional Programs	314,028	2,606,670	2,920,698	3,150,161	7.9%
Special Programs	4,302,866	6,188,956	10,491,822	7,807,762	(25.58%)
Adult Education & Literacy Programs	319,513	505,534	825,047	644,605	(21.87%)
Pupil Support Services	1,607,987	2,277,049	3,885,036	3,153,496	(18.83%)
Instructional Support Services	2,816,372	4,608,609	7,424,981	6,421,191	(13.52%)
General Administration	5,137	9,005	14,142	5,178	(63.39%)
School Administration	93,896	223,860	317,756	134,800	(57.58%)
Business Services	1,123	104,619	105,742	10,000	(90.54%)
Maintenance of Plant	97,335	290,691	388,026	661,500	70.5%
Student Transportation Services	224,203	816,173	1,040,376	709,466	(31.81%)
Central Services	6,849	20,772	27,621	1,150	(95.84%)
Food Services Operations	99	158,926	159,025	10,000	(93.71%)
Facilities Acquisition and Construction	<u>0</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>0</u>	<u>(100.00%)</u>
Total Expenditures	15,625,283	35,276,251	50,901,534	63,895,272	25.5%
Other Financing Sources (Uses)					
Other Sources of Funds	500,000	500,000	1,000,000	1,000,000	0.0%
Other Uses of Funds	<u>(1,592,231)</u>	<u>(5,572,503)</u>	<u>(7,164,734)</u>	<u>(10,184,275)</u>	<u>42.1%</u>
Total Other Financing Sources (Uses)	<u>(1,092,231)</u>	<u>(5,072,503)</u>	<u>(6,164,734)</u>	<u>(9,184,275)</u>	<u>49.0%</u>
Net Change in Fund Balance	105,730	(84,744)	20,986	(545,865)	(2701.1%)
Beginning Fund Balance	<u>1,744,986</u>	<u>1,744,986</u>	<u>1,744,986</u>	<u>1,765,972</u>	<u>1.2%</u>
Ending Fund Balance, Assigned	<u>\$1,850,716</u>	<u>\$1,660,242</u>	<u>\$1,765,972</u>	<u>\$1,220,107</u>	<u>(30.9%)</u>

Terrebonne Parish School Board
Financial Section
Fiscal Year 2021/2022

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 \$91.9 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 \$59.9 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 1 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 \$73.5 million. These grants are intended for specific purposes or to target specific groups of students or teachers. Each grant is accounted for separately.

Child Nutrition Program

Revenues of approximately \$8.6 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 \$9.4 million, generated from 9.27 mills.

Other

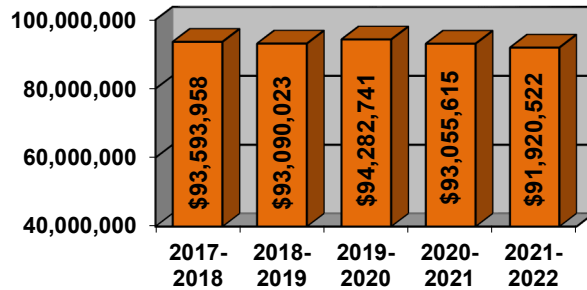
Other Revenues include earnings on investments and earnings on school lands.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2021/2022

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 2020/2021 budget and proposed revenues for fiscal year 2021/2022, based on information and projections received from the State Department of Education.

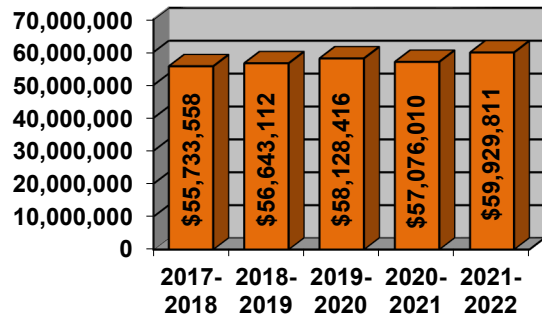


The MFP formula that was proposed by BESE for fiscal year 2021/2022 did not include a per-pupil increase in the base per-pupil amount. Per-pupil funding remains at \$4,015 per student, weighted for certain special populations. MFP revenues are estimated to be \$91,920,522.

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 1 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 and Benefits, Plant Operation and Maintenance and Instructional Programs.

The 1 Cent Sales Tax was passed in 1996. The collections are accounted for in the 1 Cent Sales Tax Fund. The sales tax is dedicated for Salaries and Benefits, Technology, and Capital and Construction.

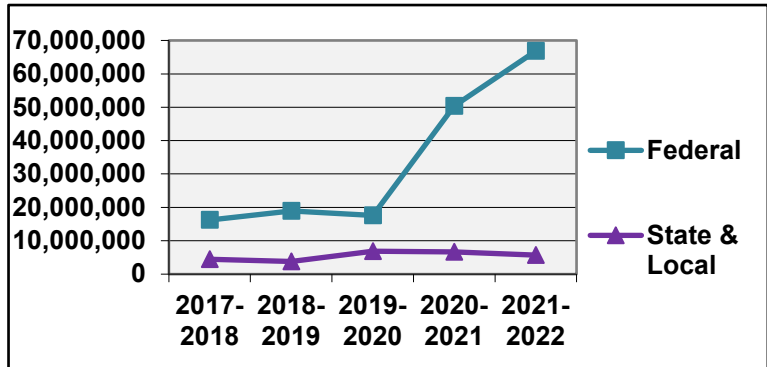
The 1/2 Cent Sales Tax was passed in 2014. The collections are accounted for in the 1/2 Cent Sales Tax Fund and are dedicated for employee Salaries & Benefits.

The chart illustrates the trend of sales tax revenue collections, for all four sales taxes, including revised budget estimates for 2020/2021 and projected revenues for 2021/2022. Sales Tax revenues are estimated to be \$59,929,811.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2021/2022

Special Revenue Fund Revenues

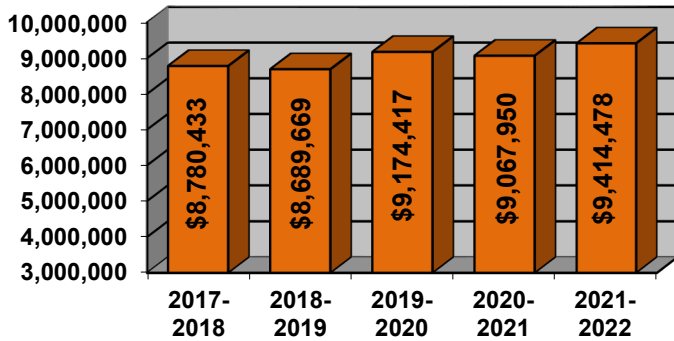
Special Revenue Funds are used to account for funds for which there is a specific purpose. All grants received by the Terrebonne Parish School Board are accounted for in a Special Revenue Fund.



The graph illustrates a summary of the funds received from Local, State and Federal grants. The school system receives 30-35 individual grants each year, with the majority of funds coming from Federal grants. Each of those grants is intended to benefit a specific program or group of students, and expenditures are limited to those programs and students.

Grant revenues increased sharply in 2020/2021 and 2021/2022 due to COVID-19 stimulus funding through Elementary and Secondary School Emergency Relief (ESSER).

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 December 31, 2030.

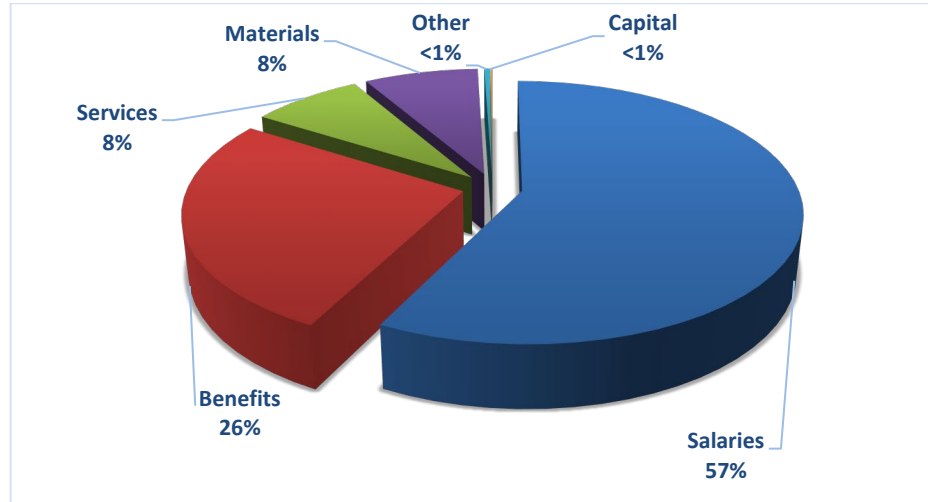
Terrebonne Parish School Board currently levies a total of 9.27 mills, which is the lowest property tax levy of all school systems in Louisiana, and well below the average of 40.71 mills levied by school systems across the state.

Property Tax revenues are estimated to be \$9,414,478.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2021/2022

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, 1 Cent Sales Tax Fund, 1/2 Cent Sales Tax Fund, Child Nutrition Program (CNP) Fund, and most Special Revenue Funds and make up 83% 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

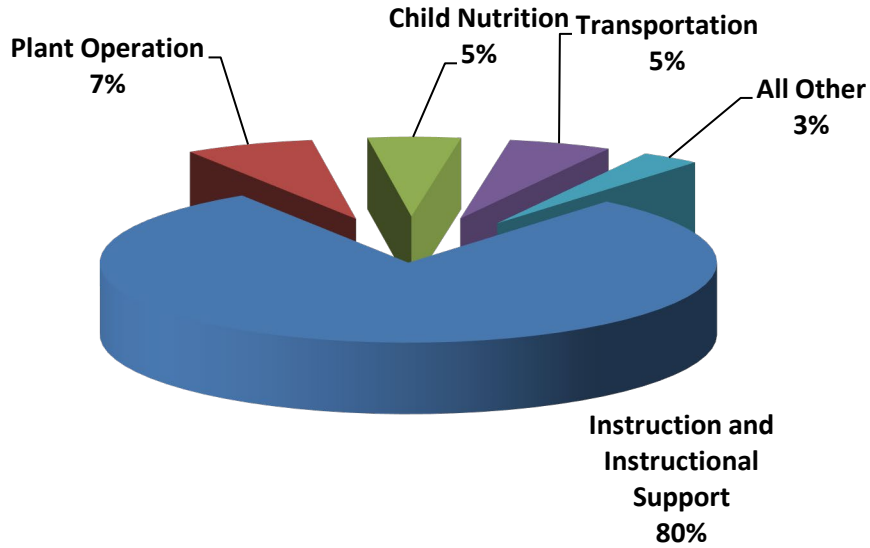
Capital expenditures include the purchase of all items with a cost of \$5,000 or more. Capital also includes any building or land improvements such as roof replacements, driveways and parking lots, and air conditioning or heating system replacements.

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 2021/2022

Summary of Expenditures by Major Category



Instruction and Instructional Support

Areas included in Instruction and Support are: Regular Education, Special Education, Career and 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

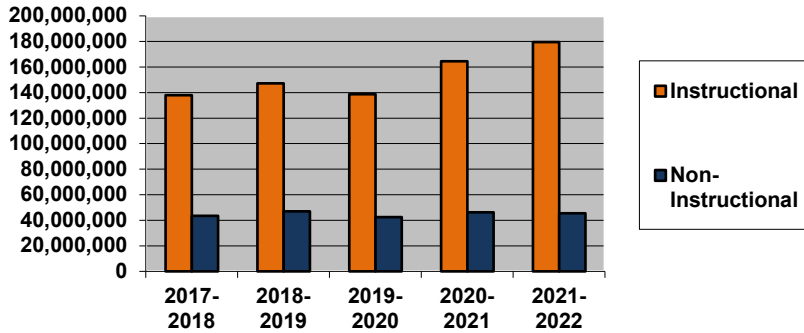
All Other

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

Terrebonne Parish School Board
Financial Section
Fiscal Year 2021/2022

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.

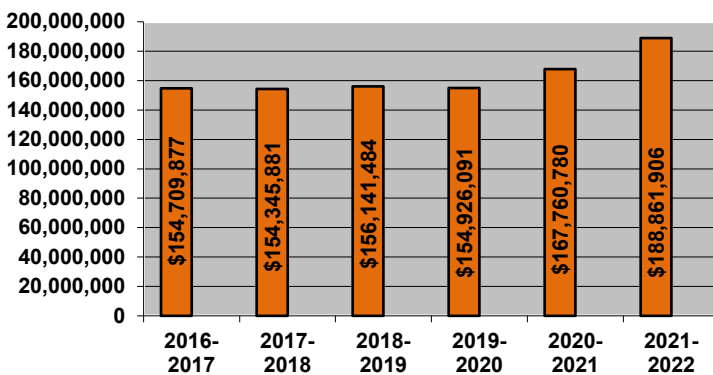
The graph illustrates the relationship between expenditures for instructional purposes as compared with expenditures for non-instructional areas in all governmental funds.

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

Non-instructional expenditures include items such as student transportation, child nutrition, maintenance of buildings, debt payments, capital expenditures, business services, and central services.

Salaries and Benefits

The number of employees budgeted in fiscal year 2021/2022 is 2,294. Of those employees, 74% are in the instructional and instructional support areas such as classroom teachers, guidance counselors, paraprofessionals, librarians, and nurses.



Non-instructional employees make up 26% 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 2020/2021 revised budget and the 2021/2022 original budget for salaries and benefits. The total budget for salaries and benefits for 2021/2022, for all funds, is \$188,861,906.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2021/2022

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 is 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.

One construction project is budgeted with local funds to continue into 2021/2022. The construction of an additional wing at Mulberry Elementary School was approved by the Board in August 2018. Construction began in 2020. The project was funded with \$10 million in Limited Tax Revenue Bonds issued in October 2019. Construction is projected to be complete in April 2022.

A second construction project, an upgrade to the HVAC system at Terrebonne High School, is budgeted with COVID-19 stimulus funds.

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.

Louisiana school boards are allowed to issue debt such that any dedicated revenue stream must equal 1.5 times the amount of the annual debt service. Terrebonne Parish School District has a small amount of debt ceiling remaining under the 3.86 mills Constitutional Tax.

Current Debt Service Payments	\$2,709,693
Revenue from Constitutional Tax	\$3,920,160
Maximum Allowable Debt Service	\$2,613,440 ($\$3,920,160/1.5$)

Terrebonne Parish School District is currently at 1.57x coverage, meaning no additional debt may be issued until current debt is retired.

Debt payments for the Qualified School Construction Bonds is budgeted in the portion of the 1 Cent Sales Tax Fund that is dedicated for Capital and Construction.

Debt payments for the Limited Tax Revenue 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

Terrebonne Parish School Board
Financial Section
Fiscal Year 2021/2022

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.

The payment of the Qualified School Construction Bonds will be funded through dedicated monies in the 1 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 in Limited Tax Revenue Bonds payable from the revenues of the special ad valorem tax of 3.86 mills. The bonds were used to fund the demolition and reconstruction of Southdown Elementary School. The bonds carry an interest rate of 3% and are payable over 20 years, with maturity in 2036.

Limited Tax Revenue Bonds (Series 2019): On October 29, 2019, the Terrebonne Parish School Board Issued \$10,000,000 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 construction of a new wing at Mulberry Elementary School that will house classroom space, a cafeteria, a library, and administrative office space. The bonds carry an interest rate of 3.94% and are payable over 20 years, with maturity in 2039.

Other Postemployment 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 postemployment benefits such as healthcare for retirees.

In 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which replaced GASB Statement No. 45. The purpose of Statement No. 75 is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (Other Postemployment Benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities.

Terrebonne Parish School Board
Financial Section
Fiscal Year 2021/2022

The accrued liability for postemployment 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.

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 purpose, but are neither restricted nor committed.
- Unassigned – funds that do not fit into any other category of fund balance.

A breakdown of the 2021/2022 Ending Fund Balance of all Governmental Funds, by Fund Balance Classifications, is as follows:

Fund Classification	Ending Balance at June 30, 2022
Nonspendable	\$57,575
Restricted	21,059,026
Committed	206,797
Assigned	1,220,107
Unassigned	21,764,423
Total Ending Fund Balance	\$44,307,928

Terrebonne Parish School Board
 Financial Section
 Fiscal Year 2021/2022

Added Positions		
<u>Instructional-Full-Time</u>		
1	Special Ed Non-Cat Preschool Teacher	General Fund
1	Secondary Teacher	General Fund
2	Support (Inclusion) Teacher	General Fund
1	Supervisor of Middle School Education	General Fund
<u>Instructional-Part-Time</u>		
3	Part-Time Homeless Program Teacher	Title I
<u>Non-Instructional-Full-Time</u>		
1	Custodian	General Fund
<u>Non-Instructional-Part-Time</u>		
2	Part-Time Clerical	General Fund
11	Total Positions Added	
Closed Positions		
<u>Instructional-Full-Time</u>		
1	Elementary Teacher	General Fund
7	Self-Contained/Resource Teacher	General Fund
1	Principal	General Fund
2	Intervention Content Leader (CLD, EVG)	Title I
2	Instructional Interventionist	Title VII
1	JAG Teacher	IDEA
<u>Instructional-Part-Time</u>		
1	Part-Time Paraprofessional	Federal Adult Ed
<u>Non-Instructional-Part-Time</u>		
4	Part-Time Nursing Assistant	General Fund
19	Total Positions Closed	

Terrebonne Parish School Board
 Financial Section
 Fiscal Year 2021/2022

Changes in Funding Source			
	Position	FY21 Source	FY22 Source
1	Lead Teacher (Formerly Intervention Content Leader)	Title I Fund	General Fund
1	Administrative Intern	Title I Fund	General Fund
5	Literacy Content Leader (Formerly Intervention Content Leader)	Title I Fund	CLSD Fund
1	Behavior Interventionist	Title VII Fund	Title I Fund
1	Community Liaison	Title VII Fund	Title I Fund
1	Coordinator	Title VII Fund	Title I Fund
1	Paraprofessional	Title VII Fund	CRRSA Fund
Reclassified Positions			
1	Driver/General Laborer to Assistant Warehouse Manager (General Fund)		
1	Chief Accountant to Supervisor of Finance (General Fund)		
4	Secretary II to Human Resource Clerk (General Fund)		
Temporary Positions			
30	Instructional Interventionist		ARPA

Terrebonne Parish School Board
 Financial Section
 Staffing - Full-Time Employees
 Fiscal Year 2021/2022

FUND NUMBER	FUND NAME	BUDGET 2021/2022
110	General Operating Fund	1,750
142	MFP Level 4 Fund	1
150	Child Nutrition Program Fund	144
220	ESSA Title I Fund	89
230	ESSA Title I - Migrant Education	2
240	US Dept. Of Health and Human Services - TANF	1
310	ESSA Title III Fund	2
350	Comprehensive Literacy State Development	5
370	ESSA Title II Fund	2
410	ESSA Title VII Indian Education Fund	9
435	CRRSA Act	1
490	Federal Adult Education Fund	2
510	Education Excellence Fund	8
550	State Cecil J. Picard LA 4 Early Childhood Program	66
560	ESSA Title IX Fund	1
590	Federal Vocational Education Program	3
680	State Adult Education Program	6
750	Special Education - PL 101-476 IDEA Fund	70
760	Special Education - PL 101-476 IDEA Preschool Fund	2
TOTAL FULL-TIME EMPLOYEES		2,164

Terrebonne Parish School Board
 Financial Section
 Staffing - Part-Time Employees
 Fiscal Year 2021/2022

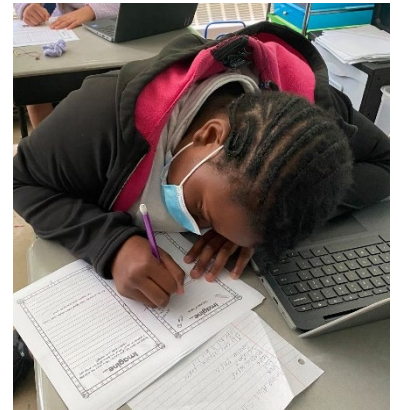
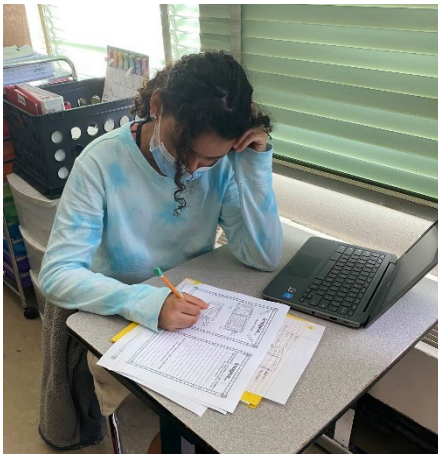
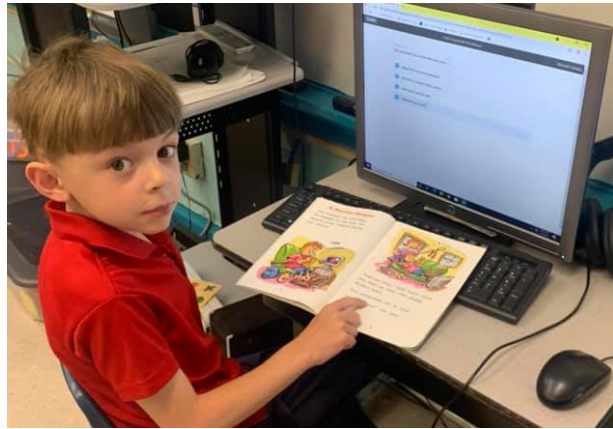
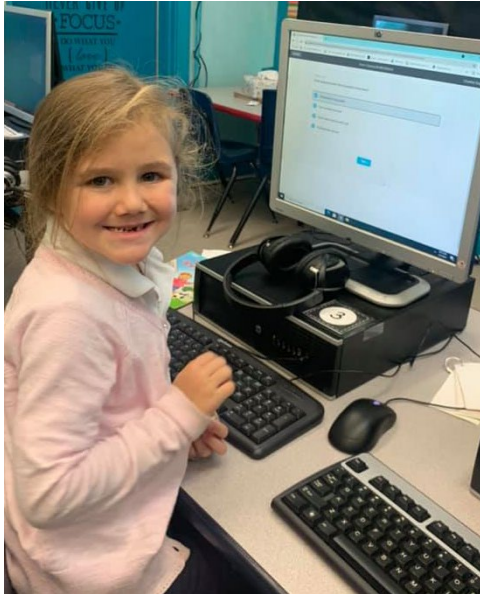
FUND NUMBER	FUND NAME	BUDGET 2021/2022
110	General Operating Fund	56
150	Child Nutrition Program Fund	56
220	ESSA Title I Fund	9
490	Federal Adult Education Fund	5
750	Special Education - PL 101-476 IDEA Fund	4
TOTAL PART-TIME EMPLOYEES		130

TERREBONNE

Parish School District

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General Operating Fund



THE GENERAL FUND BUDGET

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**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2021/2022**

	2021/2022 Original Budget
Revenues	
Local Revenues	\$19,602,076
State Revenues	<u>91,344,926</u>
Total Revenues	110,947,002
Expenditures	
Salaries	64,363,573
Employee Benefits	44,931,664
Purchased Services	8,090,427
Supplies	4,933,100
Property and Equipment	789,347
Debt Service and Miscellaneous	<u>29,000</u>
Total Expenditures	123,137,111
Other Financing Sources (Uses)	
Other Sources of Funds	24,054,743
Other Uses of Funds	<u>(9,296,693)</u>
Total Other Financing Sources (Uses)	14,758,050
Net Change in Fund Balance	2,567,941
Fund Balance	
Beginning Fund Balance	19,196,482
Ending Fund Balance	<u>\$21,764,423</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2021/2022**

	2021/2022 Original Budget
Revenues	
Local Revenues	\$19,602,076
State Revenues	<u>91,344,926</u>
Total Revenues	110,947,002
Expenditures	
Instructional	72,205,927
Instructional Support Services	50,084,060
Operation of Non-Instructional Services	<u>847,124</u>
Total Expenditures	123,137,111
Other Financing Sources (Uses)	
Other Sources of Funds	24,054,743
Other Uses of Funds	<u>(9,296,693)</u>
Total Other Financing Sources (Uses)	14,758,050
Net Change in Fund Balance	2,567,941
Fund Balance	
Beginning Fund Balance	19,196,482
Ending Fund Balance	<u>\$21,764,423</u>

**Terrebonne Parish School Board
General Operating Fund
Fiscal Year 2021/2022**

	<u>Actual</u> <u>2019/2020</u>	<u>Revised</u> <u>Budget</u> <u>2020/2021</u>	<u>Original</u> <u>Budget</u> <u>2021/2022</u>
Revenues			
Local Revenues	\$19,906,232	\$18,911,600	\$19,602,076
State Revenues	93,076,435	91,716,548	91,344,926
Federal Revenues	<u>260</u>	<u>0</u>	<u>0</u>
Total Revenues	112,982,927	110,628,148	110,947,002
Expenditures			
Instructional	71,541,072	71,277,425	72,205,927
Instructional Support Services	46,429,599	47,693,123	50,084,060
Operation of Non-Instructional Services	1,030,590	933,849	847,124
Facilities Acquisition and Construction	<u>68,341</u>	<u>0</u>	<u>0</u>
Total Expenditures	119,069,602	119,904,397	123,137,111
Other Financing Sources (Uses)			
Other Sources of Funds	15,472,249	16,224,619	24,054,743
Other Uses of Funds	<u>(10,188,315)</u>	<u>(4,691,418)</u>	<u>(9,296,693)</u>
Total Other Financing Sources (Uses)	5,283,934	11,533,201	14,758,050
Net Change in Fund Balance	(802,741)	2,256,952	2,567,941
Fund Balance			
Beginning Fund Balance	17,742,271	16,939,530	19,196,482
Ending Fund Balance	<u>\$16,939,530</u>	<u>\$19,196,482</u>	<u>\$21,764,423</u>

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - General Operating Fund

	<u>Actual</u> <u>2017/2018</u>	<u>Actual</u> <u>2018/2019</u>	<u>Actual</u> <u>2019/2020</u>	<u>Revised</u> <u>Budget</u> <u>2020/2021</u>	<u>Original</u> <u>Budget</u> <u>2021/2022</u>	<u>Projected</u> <u>Budget</u> <u>2022/2023</u>	<u>Projected</u> <u>Budget</u> <u>2023/2024</u>	<u>Projected</u> <u>Budget</u> <u>2024/2025</u>
Revenues								
Local Sources	\$ 18,279,702	\$ 19,250,068	\$ 19,906,232	\$ 18,911,600	\$ 19,602,076	\$ 18,902,725	\$ 18,992,574	\$ 19,405,314
State Sources	92,553,738	92,099,823	93,076,435	91,716,548	91,344,926	91,800,992	91,772,664	91,706,458
Federal Sources	<u>0</u>	<u>544,887</u>	<u>260</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	110,833,440	111,894,778	112,982,928	110,628,148	110,947,002	110,703,717	110,765,238	111,111,772
Expenditures								
Salaries	62,677,302	61,675,666	62,036,834	61,652,141	64,363,573	64,844,673	65,164,285	65,238,725
Employee Benefits	47,019,190	47,649,960	45,469,262	45,189,110	44,931,664	45,003,457	46,202,673	46,352,573
Purchased Services	7,279,070	7,326,992	7,174,997	8,049,746	8,090,427	8,342,583	8,593,172	8,468,247
Supplies	5,225,759	5,074,556	4,232,856	4,867,800	4,933,100	5,267,258	5,317,528	5,482,818
Property	28,219	32,896	123,427	117,000	789,347	0	0	0
Debt Service and Miscellaneous	<u>32,503</u>	<u>96,111</u>	<u>32,226</u>	<u>28,600</u>	<u>29,000</u>	<u>29,225</u>	<u>30,134</u>	<u>30,825</u>
Total Expenditures	122,262,043	121,856,181	119,069,602	119,904,397	123,137,111	123,487,196	125,307,792	125,573,188
Other Sources of Funds	17,293,088	16,861,030	15,472,249	16,224,619	24,054,743	16,208,372	16,443,782	16,438,438
Other Uses of Funds	<u>(2,357,422)</u>	<u>(6,059,030)</u>	<u>(10,188,315)</u>	<u>(4,691,418)</u>	<u>(9,296,693)</u>	<u>(4,017,532)</u>	<u>(3,922,983)</u>	<u>(3,727,318)</u>
Total Other Sources (Uses)	14,935,666	10,802,000	5,283,934	11,533,201	14,758,050	12,190,840	12,520,799	12,711,120
Net Change in Fund Balance	3,507,063	840,597	(802,740)	2,256,952	2,567,941	(592,639)	(2,021,755)	(1,750,296)
Fund Balance								
Beginning	13,394,611	16,901,674	17,742,271	16,939,530	19,196,482	21,764,423	21,171,784	19,150,029
Ending Fund Balance								
Nonspendable	17,172	11,981	6,010	0	0	0	0	0
Committed	200,000	0	0	0	0	0	0	0
Unassigned	<u>16,684,502</u>	<u>17,730,290</u>	<u>16,933,520</u>	<u>19,196,482</u>	<u>21,764,423</u>	<u>21,171,784</u>	<u>19,150,029</u>	<u>17,399,733</u>
Total Ending Fund Balance	<u>\$ 16,901,674</u>	<u>\$ 17,742,271</u>	<u>\$ 16,939,530</u>	<u>\$ 19,196,482</u>	<u>\$ 21,764,423</u>	<u>\$ 21,171,784</u>	<u>\$ 19,150,029</u>	<u>\$ 17,399,733</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
General Operating Fund
Fiscal Year 2021/2022

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 2020 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 Operating 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, lab schools, and charter schools and attempts to equitably allocate funds to parish and city school systems. The MFP adoption resolution requires that seventy percent (70%) of General Operating dollars (state and local) 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 2021/2022

Other Sources of Funds

Other Sources of Funds consist of transfers from the 3/4 Cent Sales Tax Fund of 1975, including the Salary and Benefit Transfer, the Plant Operation and Maintenance Transfer, and the Interest Transfer; Indirect Cost recoveries from Federal 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 Improvement; 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 District

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Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2021/2022

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 2020/2021	Budget 2021/2022	Increase (Decrease)
Kindergarten Teacher	59	59	0
Elementary Teacher (1-8)	484	483	(1)
Elementary Computer Lab Teacher	25	25	0
Secondary Teacher	158	159	1
Secondary Computer Lab Teacher	2	2	0
Total Positions	728	728	0

Program Code:
 340 – Enrichment Program

Other Code:
 260 – Science

Terrebonne Parish School Board
 General Fund Budget
 Regular Education Programs-Function 1100
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
1100 - Regular Programs				
110-1100-612901-000-000-000-000-0000	Forecast Adjustment	\$0	(\$240,000)	(\$240,000)
110-1100-625000-000-000-000-00-000-0000	Unemployment Compensation	3,297	4,000	4,000
110-1100-627000-000-000-000-00-000-0000	Group Insurance-Retiree	4,863,250	4,653,728	4,439,045
110-1100-632018-039-340-000-00-000-0000	Instructional Services-VES	7,200	10,000	10,000
110-1100-651063-000-000-000-260-00-000-0000	Travel-Students	3,816	1,000	10,000
110-1100-658201-000-000-000-00-000-0000	Travel-Employee	0	50	50
110-1100-661038-000-000-000-00-000-0000	Science Fair Supplies	1,670	500	1,500
110-1100-661510-000-000-000-260-00-000-0000	Technology Related Supplies	127	0	0
1105 - Kindergarten				
110-1105-611205-000-000-000-00-000-0000	Kindergarten Teacher	2,208,776	2,273,224	2,328,415
110-1105-611298-000-000-000-00-000-0000	NBC-National Board Certified	5,000	6,786	5,000
110-1105-612301-000-000-000-00-000-0000	Substitute Teacher	65,145	75,000	100,000
110-1105-612431-000-000-000-00-000-0000	Substitute Paraprofessional	0	4,000	5,000
110-1105-615101-000-000-000-00-000-0000	Performance Pay	23,563	0	0
110-1105-615107-000-000-000-00-000-0000	Stipend-Core Teacher	29,000	30,000	29,000
110-1105-621000-000-000-000-00-000-0000	Group Insurance Expense	553,565	577,581	572,228
110-1105-622000-000-000-000-00-000-0000	FICA	2,294	3,736	4,960
110-1105-622500-000-000-000-00-000-0000	Medicare Part A Expense	31,694	32,780	34,029
110-1105-623101-000-000-000-00-000-0000	Teachers' Retirement	585,791	589,154	590,349
110-1105-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	9,269	9,544	9,869
110-1105-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	10,330	10,000	10,000
1110 - Elementary (Grades 1-8)				
110-1110-611208-000-000-000-00-000-0000	Elementary Teacher (1-8)	18,256,172	18,143,622	18,488,817
110-1110-611224-000-000-000-00-000-0000	Elementary Computer Lab Teacher	1,031,307	1,053,190	1,089,407
110-1110-611298-000-000-000-00-000-0000	NBC-National Board Certified	30,138	25,000	25,000
110-1110-611299-000-000-000-00-000-0000	PIP-Prof Improvement Program	6,926	4,071	4,071
110-1110-612301-000-000-000-00-000-0000	Substitute Teacher	466,580	600,000	700,000
110-1110-612431-000-000-000-00-000-0000	Substitute Paraprofessional	168	2,000	5,000
110-1110-613041-000-000-000-00-000-0000	Extra Work-Teacher	7,383	12,000	12,000
110-1110-614001-000-000-000-00-000-0000	Sabbatical Leave	13,580	0	0
110-1110-615101-000-000-000-00-000-0000	Performance Pay	149,828	0	0
110-1110-615107-000-000-000-00-000-0000	Stipend-Core Teacher	221,000	204,000	219,000

TERREBONNE

Parish School District

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Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2021/2022

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 2020/2021	Budget 2021/2022	Increase (Decrease)
Special Education Teacher	42	35	(7)
Spec Ed Support (Inclusion) Teacher	86	88	2
Special Ed Paraprofessional	109	109	0
Adaptive Physical Education Teacher	6	6	0
Homebound Teacher	3	3	0
Part-Time Homebound Teacher	1	1	0
Early Steps Teacher	2	2	0
Spec Ed Non-Cat Preschool Teacher	19	20	1
Spec Ed Non-Cat Preschool Para	14	14	0
Gifted Teacher	22	22	0
Talented Teacher	4	4	0
Total Positions	308	304	(4)

Program Code:
075 – Homebound Services

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
1210 - Special Education				
110-1210-612901-000-000-000-000-0000	Forecast Adjustment	\$0	(\$110,000)	(\$110,000)
110-1210-627000-000-000-000-000-0000	Group Insurance-Retiree	1,099,766	847,391	801,464
110-1210-656100-000-000-000-000-0000	Tuition-Other Parishes	9,106	0	0
110-1210-658201-000-000-000-000-0000	Travel-Employee	11,918	10,000	16,000
110-1210-658201-000-075-000-00-000-0000	Travel-Employee	4,884	2,000	7,500
1211 - Special Education: Classroom Teacher				
110-1211-611214-000-075-000-00-000-0000	Part-Time Homebound Teacher	0	0	20,384
110-1211-611241-000-000-000-00-000-0000	Special Education Teacher	1,636,976	1,617,521	1,395,911
110-1211-611241-012-000-000-00-000-0000	Special Education Teacher-TAPPS	29,337	43,446	48,916
110-1211-611241-048-000-000-00-000-0000	Special Education Teacher-JJC	42,494	47,756	51,756
110-1211-611243-000-075-000-00-000-0000	Homebound Teacher	127,406	127,705	132,039
110-1211-611299-000-000-000-00-000-0000	PIP-Prof Improvement Program	11,979	9,439	8,280
110-1211-611501-000-000-000-00-000-0000	Paraprofessional	1,278,246	1,596,454	1,637,814
110-1211-611501-012-000-000-00-000-0000	Paraprofessional-TAPPS	29,165	30,384	31,046
110-1211-612301-000-000-000-00-000-0000	Substitute Teacher	25,901	50,000	70,000
110-1211-612301-012-000-000-00-000-0000	Substitute Teacher-TAPPS	0	1,000	2,000
110-1211-612301-048-000-000-00-000-0000	Substitute Teacher-JJC	6,510	1,000	5,000
110-1211-612431-000-000-000-00-000-0000	Substitute Paraprofessional	13,426	15,000	35,000
110-1211-615101-000-000-000-00-000-0000	Performance Pay	36,114	0	0
110-1211-615107-000-000-000-00-000-0000	Stipend-Core Teacher	19,000	21,000	19,000
110-1211-621000-xxx-xxx-000-00-000-0000	Group Insurance Expense	1,173,190	1,344,873	1,292,151
110-1211-622000-xxx-xxx-000-00-000-0000	FICA	1,905	3,302	7,015
110-1211-622500-xxx-xxx-000-00-000-0000	Medicare Part A Expense	43,126	46,505	46,654
110-1211-623101-xxx-xxx-000-00-000-0000	Teachers' Retirement	810,438	824,391	794,476
110-1211-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	5,580	4,151	4,288
110-1211-625000-000-000-000-00-000-0000	Unemployment Compensation	(330)	2,500	2,500
110-1211-626001-xxx-xxx-000-00-000-0000	Workers' Compensation Insurance	12,889	13,751	13,820
110-1211-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	21,808	22,000	22,000
1212 - Special Education: Inclusion Teacher				
110-1212-611214-000-000-000-00-000-0000	Part-Time Teacher	36,810	10,000	10,000
110-1212-611240-000-000-000-00-000-0000	Special Ed Support Teacher	3,256,278	3,300,481	3,453,950
110-1212-611240-012-000-000-00-000-0000	Special Ed Support Teacher-TAPPS	43,938	44,037	46,962

Terrebonne Parish School Board
 General Fund Budget
 Special Education Programs-Function 1200
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
110-1212-611298-000-000-000-00-000-0000	NBC-National Board Certified	0	417	0
110-1212-612301-000-000-000-00-000-0000	Substitute Teacher	43,116	50,000	50,000
110-1212-615101-000-000-000-00-000-0000	Performance Pay	50,622	0	0
110-1212-615107-000-000-000-00-000-0000	Stipend-Core Teacher	1,500	0	1,000
110-1212-621000-xxx-000-000-00-000-0000	Group Insurance Expense	857,033	844,408	866,838
110-1212-622000-000-000-000-00-000-0000	FICA	2,243	2,332	2,325
110-1212-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	46,186	46,366	49,128
110-1212-623101-xxx-000-000-00-000-0000	Teachers' Retirement	848,515	811,649	838,177
110-1212-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	10,439	10,353	10,893
110-1212-623903-000-000-000-00-000-0000	Optional Retirement Expense	0	1,851	0
110-1212-625000-000-000-000-00-000-0000	Unemployment Compensation	2,220	5,000	5,000
110-1212-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	13,530	13,444	14,218
110-1212-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	29,109	29,000
1214 - Special Education: APE Teacher				
110-1214-611242-000-000-000-00-000-0000	Adaptive Physical Education Teacher	221,696	241,780	250,453
110-1214-612301-000-000-000-00-000-0000	Substitute Teacher	0	1,000	1,000
110-1214-615101-000-000-000-00-000-0000	Performance Pay	4,730	0	0
110-1214-621000-000-000-000-00-000-0000	Group Insurance Expense	60,554	64,629	64,668
110-1214-622000-000-000-000-00-000-0000	FICA	0	47	47
110-1214-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,954	3,344	3,469
110-1214-623101-000-000-000-00-000-0000	Teachers' Retirement	37,810	42,446	42,342
110-1214-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	887	970	1,003
110-1214-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	7,000	7,000
1216 - Special Education: Preschool Teacher				
110-1216-611245-000-000-000-00-000-0000	Early Steps Teacher	50,057	98,719	105,104
110-1216-611247-000-000-000-00-000-0000	Sp Ed Non-Cat Preschool Teacher	577,276	702,455	774,279
110-1216-611298-000-000-000-00-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-1216-611505-000-000-000-00-000-0000	Sp Ed Non-Cat Preschool Para	159,981	212,500	219,423
110-1216-612301-000-000-000-00-000-0000	Substitute Teacher	6,839	30,000	20,000
110-1216-612431-000-000-000-00-000-0000	Substitute Paraprofessional	6,271	4,000	4,000
110-1216-615101-000-000-000-00-000-0000	Performance Pay	3,584	0	0
110-1216-615107-000-000-000-00-000-0000	Stipend-Core Teacher	5,500	4,500	5,000
110-1216-621000-000-000-000-00-000-0000	Group Insurance Expense	281,193	355,367	353,773

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2021/2022

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 2020/2021	Budget 2021/2022	Increase (Decrease)
Family & Consumer Science Teacher	8	8	0
Business & Administration Teacher	12	12	0
Health Science Teacher	4	4	0
Other Career & Technical Teacher	16	16	0
Total Positions	40	40	0

Terrebonne Parish School Board
 General Fund Budget
 Career and Technical Education Programs-Function 1300
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
1300 - Career and Technical Education Programs				
110-1300-627000-000-000-000-000-0000	Group Insurance-Retiree	\$343,095	\$354,768	\$326,378
110-1300-651063-000-000-000-00-000-0000	Travel-Students	51	500	10,000
1340 - Family and Consumer Sciences				
110-1340-611235-000-000-000-00-000-0000	Family and Consumer Science Teacher	283,048	306,955	314,140
110-1340-612301-000-000-000-00-000-0000	Substitute Teacher	10,130	10,000	10,000
110-1340-615101-000-000-000-00-000-0000	Performance Pay	14,876	0	0
110-1340-621000-000-000-000-00-000-0000	Group Insurance Expense	80,608	91,560	91,560
110-1340-622000-000-000-000-00-000-0000	FICA	377	465	465
110-1340-622500-000-000-000-00-000-0000	Medicare Part A Expense	4,034	4,180	4,282
110-1340-623101-000-000-000-00-000-0000	Teachers' Retirement	76,136	72,270	72,400
110-1340-623903-000-000-000-00-000-0000	Optional Retirement Expense	0	8,215	8,127
110-1340-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,624	1,268	1,298
1360 - Business and Administration				
110-1360-611237-000-000-000-00-000-0000	Business and Administration Teacher	487,576	486,230	498,077
110-1360-611299-000-000-000-00-000-0000	PIP-Prof Improvement Program	1,872	1,872	1,872
110-1360-612301-000-000-000-00-000-0000	Substitute Teacher	3,840	6,000	6,000
110-1360-615101-000-000-000-00-000-0000	Performance Pay	32,474	0	0
110-1360-621000-000-000-000-00-000-0000	Group Insurance Expense	110,635	103,958	103,958
110-1360-622000-000-000-000-00-000-0000	FICA	210	279	279
110-1360-622500-000-000-000-00-000-0000	Medicare Part A Expense	7,152	7,007	7,177
110-1360-623101-000-000-000-00-000-0000	Teachers' Retirement	127,373	126,317	126,367
110-1360-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,973	1,976	2,027
110-1360-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	7,000	7,000
1370 - Health Science				
110-1370-611239-000-000-000-00-000-0000	Health Science Teacher	160,860	162,555	166,970
110-1370-612301-000-000-000-00-000-0000	Substitute Teacher	4,194	5,000	5,000
110-1370-621000-000-000-000-00-000-0000	Group Insurance Expense	40,650	40,650	40,650
110-1370-622000-000-000-000-00-000-0000	FICA	176	233	233
110-1370-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,243	2,307	2,370
110-1370-623101-000-000-000-00-000-0000	Teachers' Retirement	31,949	31,861	32,074
110-1370-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	16,230	16,165	16,174

TERREBONNE

Parish School District

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Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2021/2022

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.

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 2020/2021	Budget 2021/2022	Increase (Decrease)
Secondary Instrumental/Vocal Teacher	13	13	0
Elem Instrumental Music Teacher	11	11	0
Alternative Program Teacher	13	13	0
In-School Intervention Teacher	7	7	0
Alternative Paraprofessional	1	1	0
Total Positions	45	45	0

Program Codes:

070 – Saturday Suspension

340 – Enrichment Program

Other Codes:

720 – Remediation Program

740 - LEAP/EOC Summer School

Terrebonne Parish School Board
General Fund Budget
Other Instructional Programs-Function 1400
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
1410 - Co-Curricular Activities				
110-1410-611266-000-000-000-000-0000	Sec Instrumental/Vocal Teacher	\$473,291	\$544,187	\$562,010
110-1410-611267-000-000-000-000-0000	Elem Instrumental Music Teacher	431,910	439,890	443,941
110-1410-612301-000-000-000-000-0000	Substitute Teacher	14,823	10,000	10,000
110-1410-613053-000-000-000-000-0000	Extra Work-Co-Curricular Sponsor	44,700	45,000	45,000
110-1410-615101-000-000-000-000-0000	Performance Pay	22,500	0	0
110-1410-621000-000-000-000-000-0000	Group Insurance Expense	194,945	205,783	209,849
110-1410-622000-000-000-000-000-0000	FICA	900	465	465
110-1410-622500-000-000-000-000-0000	Medicare Part A Expense	13,643	14,628	14,972
110-1410-623101-000-000-000-000-0000	Teachers' Retirement	245,807	266,143	265,469
110-1410-623903-000-000-000-000-0000	Optional Retirement Expense	170	0	0
110-1410-625000-000-000-000-000-0000	Unemployment Compensation	0	1,500	1,500
110-1410-626001-000-000-000-000-0000	Workers' Compensation Insurance	3,848	4,156	4,244
110-1410-627000-000-000-000-000-0000	Group Insurance-Retiree	88,840	71,529	70,924
110-1410-628100-000-000-000-000-0000	Sick Leave Severance Pay	0	7,938	7,000
110-1410-658201-000-000-000-000-0000	Travel-Employee	1,034	1,000	3,000
1420 - Athletics Program				
110-1420-612201-000-000-000-000-0000	CECP Coach/Sponsor	95,508	95,000	131,000
110-1420-613054-000-000-000-000-0000	Extra Work-Athletics/Sponsors	552,288	513,551	513,821
110-1420-613055-000-000-000-000-0000	Extended Season Pay	13,200	13,000	21,000
110-1420-622000-000-000-000-000-0000	FICA	6,376	5,890	8,122
110-1420-622500-000-000-000-000-0000	Medicare Part A Expense	9,276	8,450	9,147
110-1420-623101-000-000-000-000-0000	Teachers' Retirement	140,339	130,761	131,178
110-1420-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	661	618	500
110-1420-625000-000-000-000-000-0000	Unemployment Compensation	152	0	0
110-1420-626001-000-000-000-000-0000	Workers' Compensation Insurance	2,789	2,612	2,742
110-1420-633564-000-000-000-000-0000	Drug Testing-Students	3,558	0	0
110-1420-651063-000-000-000-000-0000	Travel-Students	3,400	0	0
110-1420-661052-000-000-000-000-0000	Other Materials and Supplies	13,380	0	0
110-1420-673969-000-000-000-000-0000	Athletic Equipment	10,175	0	0
1460 - After School Programs				
110-1460-613041-022-340-000-00-000-0000	Extra Work-Teacher-LEG	3,486	10,000	10,000
110-1460-613041-039-340-000-00-000-0000	Extra Work-Teacher-VES	1,680	10,000	10,000

Terrebonne Parish School Board
 General Fund Budget
 Other Instructional Programs-Function 1400
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
110-1460-613048-000-000-720-00-000-0000	Remediation Teacher	71,519	5,000	46,480
110-1460-613049-000-070-000-00-000-0000	Saturday Suspension Teacher	20,423	5,000	50,000
110-1460-622000-000-xxx-xxx-00-000-0000	FICA	32	0	100
110-1460-622500-xxx-xxx-xxx-00-000-0000	Medicare Part A Expense	1,349	436	1,689
110-1460-623101-xxx-xxx-xxx-00-000-0000	Teachers' Retirement	24,466	7,740	29,453
110-1460-623905-000-000-720-00-000-0000	LA State Empl Rtmt-LASERS	376	0	400
110-1460-626001-xxx-xxx-xxx-00-000-0000	Workers' Compensation Insurance	389	42	466
110-1460-632018-039-340-000-00-000-0000	Instructional Services-VES	9,000	0	0
1470 - Summer School Programs				
110-1470-613003-000-000-740-00-000-0000	Summer Program Paraprofessional	0	500	500
110-1470-613042-000-000-740-00-000-0000	Summer Program Teacher	2,058	3,500	15,000
110-1470-622500-000-000-740-00-000-0000	Medicare Part A Expense	29	58	225
110-1470-623101-000-000-740-00-000-0000	Teachers' Retirement	491	1,032	3,906
110-1470-623905-000-000-740-00-000-0000	LA State Empl Rtmt-LASERS	34	96	0
110-1470-626001-000-000-740-00-000-0000	Workers' Compensation Insurance	8	16	62
1480 - Alternative Program				
110-1480-611262-012-000-000-00-000-0000	Alternative Program Teacher-TAPPS	420,697	428,293	442,869
110-1480-611262-048-000-000-00-000-0000	Alternative Program Teacher-JJC	86,210	87,053	90,846
110-1480-611264-000-000-000-00-000-0000	In-School Intervention Teacher	175,705	189,511	213,847
110-1480-611264-012-000-000-00-000-0000	In-School Intervent Teacher-TAPPS	35,052	29,339	29,339
110-1480-611501-000-000-000-00-000-0000	Paraprofessional	15,051	15,338	15,823
110-1480-612301-000-000-000-00-000-0000	Substitute Teacher	2,548	7,500	10,000
110-1480-612301-012-000-000-00-000-0000	Substitute Teacher-TAPPS	9,830	12,000	10,000
110-1480-615101-000-000-000-00-000-0000	Performance Pay	8,761	0	0
110-1480-615107-000-000-000-00-000-0000	Stipend-Core Teacher	5,000	7,000	5,000
110-1480-621000-xxx-000-000-00-000-0000	Group Insurance Expense	177,093	195,635	195,635
110-1480-622000-xxx-000-000-00-000-0000	FICA	712	907	930
110-1480-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	10,354	10,767	11,367
110-1480-623101-xxx-000-000-00-000-0000	Teachers' Retirement	168,948	172,701	177,046
110-1480-625000-000-000-000-00-000-0000	Unemployment Compensation	0	1,000	1,000
110-1480-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	3,001	3,105	3,270
110-1480-627000-000-000-000-00-000-0000	Group Insurance-Retiree	69,098	58,777	55,344
110-1480-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	7,000	7,000

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2021/2022

Special Programs			
<p>Special Programs include activities primarily for students having special needs.</p> <p>Every Student Succeeds Act (ESSA) – 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 2020/2021	Budget 2021/2022	Increase (Decrease)
EL Teacher	5	5	0
Total Positions	5	5	0

Terrebonne Parish School Board
 General Fund Budget
 Special Programs-Function 1500
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
1510 - Every Student Succeeds Act (ESSA)				
110-1510-615101-000-000-000-000-0000	Performance Pay	\$600	\$0	\$0
110-1510-615107-000-000-000-000-0000	Stipend-Core Teacher	500	0	0
110-1510-615109-000-000-000-000-0000	Stipend-Value Add	3,000	3,000	0
110-1510-622500-000-000-000-000-0000	Medicare Part A Expense	159	146	102
110-1510-623101-000-000-000-000-0000	Teachers' Retirement	910	774	0
110-1510-626001-000-000-000-000-0000	Workers' Compensation Insurance	14	12	0
110-1510-627000-000-000-000-000-0000	Group Insurance-Retiree	373,581	313,726	294,955
110-1510-628100-000-000-000-000-0000	Sick Leave Severance Pay	7,526	7,000	7,000
1520 - English Language Acquisition				
110-1520-611255-000-000-000-000-0000	EL Teacher	169,354	214,246	221,812
110-1520-621000-000-000-000-000-0000	Group Insurance Expense	44,069	56,909	56,909
110-1520-622500-000-000-000-000-0000	Medicare Part A Expense	2,230	2,824	2,932
110-1520-623101-000-000-000-000-0000	Teachers' Retirement	32,920	44,223	44,364
110-1520-626001-000-000-000-000-0000	Workers' Compensation Insurance	678	856	886
110-1520-658201-000-000-000-000-0000	Travel-Employee	1,194	1,200	2,500
1530 - Pre-Kindergarten Programs				
110-1530-611298-000-000-000-000-0000	NBC-National Board Certified	25,000	25,000	25,000
110-1530-615101-000-000-000-000-0000	Performance Pay	10,783	0	0
110-1530-615107-000-000-000-000-0000	Stipend-Core Teacher	0	23,000	23,000
110-1530-622500-000-000-000-000-0000	Medicare Part A Expense	622	885	842
110-1530-623101-000-000-000-000-0000	Teachers' Retirement	5,207	11,094	10,835
110-1530-626001-000-000-000-000-0000	Workers' Compensation Insurance	100	192	192
110-1530-627000-000-000-000-000-0000	Group Insurance-Retiree	361,746	335,173	314,719
110-1530-628100-000-000-000-000-0000	Sick Leave Severance Pay	7,828	15,000	12,000
	Total Special Programs	\$1,048,020	\$1,055,260	\$1,018,048

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2021/2022

Adult Education and Literacy Programs

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

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2021/2022

Pupil Support Services

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

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

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

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

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

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

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

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

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2021/2022

Personnel Roster			
Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Supervisor of Child Welfare	2	2	0
Secretary/Clerk	2	2	0
Instructional Technology Specialist	1	1	0
Guidance Counselor	38	38	0
Guidance Secretary	6	6	0
Nurse Coordinator	1	1	0
Health Nurse	9	9	0
Nursing Assistant	6	6	0
Part-Time Nursing Assistant	35	31	(4)
Educational Diagnostician	8	8	0
Speech Therapy Coordinator	1	1	0
Speech Therapist/Pathologist	16	16	0
Speech Therapist Assistant	9	9	0
Audiologist	1	1	0
Special Education Interpreter	3	3	0
Total Positions	138	134	(4)

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
2110 - Attendance and Social Work Services				
110-2110-627000-000-000-000-000-0000	Group Insurance-Retiree	\$32,539	\$33,045	\$29,398
110-2110-644230-000-000-000-00-000-0000	Copy Equipment Rental	160	150	150
110-2110-653032-000-000-000-00-000-0000	Cellular Telephone Expense	889	900	900
110-2110-655001-000-000-000-00-000-0000	Forms Printing	10,653	15,000	15,000
110-2110-658201-000-000-000-00-000-0000	Travel-Employee	2,429	500	7,000
110-2110-661050-000-000-000-00-000-0000	General Office Supplies	287	500	500
2111 - Supervision-Attendance/Social Work				
110-2111-611116-000-000-000-00-000-0000	Supervisor of Child Welfare	169,451	170,942	184,836
110-2111-611401-000-000-000-00-000-0000	Clerical/Secretarial	49,563	49,886	52,257
110-2111-612205-000-000-000-00-000-0000	Seasonal Part-Time Clerical	1,052	2,000	2,000
110-2111-613008-000-000-000-00-000-0000	Extra Work-Clerical	0	200	200
110-2111-621000-000-000-000-00-000-0000	Group Insurance Expense	38,716	38,717	38,717
110-2111-622000-000-000-000-00-000-0000	FICA	65	124	124
110-2111-622500-000-000-000-00-000-0000	Medicare Part A Expense	3,048	3,107	3,344
110-2111-623101-000-000-000-00-000-0000	Teachers' Retirement	56,944	57,026	59,797
110-2111-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	880	891	956
2120 - Guidance Services				
110-2120-627000-000-000-000-00-000-0000	Group Insurance-Retiree	344,910	365,113	337,902
2122 - Counseling Services				
110-2122-611305-000-000-000-00-000-0000	Guidance Counselor	1,676,743	1,665,661	1,753,828
110-2122-611398-000-000-000-00-000-0000	NBC-National Board Certified	80,001	65,000	65,000
110-2122-611409-000-000-000-00-000-0000	Guidance Secretary	101,599	100,592	106,916
110-2122-612413-000-000-000-00-000-0000	Substitute Guidance Counselor	0	1,000	1,000
110-2122-612433-000-000-000-00-000-0000	Substitute Secretary/Clerical	0	1,000	1,000
110-2122-613080-000-000-000-00-000-0000	Extra Work-Guidance Counselor	3,458	1,500	1,500
110-2122-615101-000-000-000-00-000-0000	Performance Pay	35,401	0	0
110-2122-621000-000-000-000-00-000-0000	Group Insurance Expense	389,848	414,452	418,518
110-2122-622000-000-000-000-00-000-0000	FICA	0	62	62
110-2122-622500-000-000-000-00-000-0000	Medicare Part A Expense	26,409	25,448	26,814
110-2122-623101-000-000-000-00-000-0000	Teachers' Retirement	425,230	433,762	445,353
110-2122-623905-000-000-000-00-000-0000	La State Empl Rtmt-LASERS	18,937	18,743	19,466

Terrebonne Parish School Board
General Fund Budget
Pupil Support Services-Function 2100
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
110-2122-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	7,448	7,322	7,719
110-2122-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	22,840	15,000	10,000
2130 - Health Services				
110-2130-627000-000-000-000-00-000-0000	Group Insurance-Retiree	26,031	34,939	32,382
110-2130-643018-000-000-000-00-000-0000	Equipment Repair Service	3,110	2,000	2,000
110-2130-653032-000-000-000-00-000-0000	Cellular Telephone Expense	5,775	5,300	5,300
110-2130-658201-000-000-000-00-000-0000	Travel-Employee	6,629	4,000	12,000
110-2130-661048-000-000-000-00-000-0000	Health Supplies	18,043	20,000	20,000
110-2130-661050-000-000-000-00-000-0000	General Office Supplies	415	500	500
110-2130-661510-000-000-000-00-000-0000	Technology Related Supplies	7,077	0	0
2131 - Supervision of Health Services				
110-2131-611144-000-000-000-00-000-0000	Nurse Coordinator	57,890	41,645	46,728
110-2131-621000-000-000-000-00-000-0000	Group Insurance Expense	11,789	12,839	12,839
110-2131-622500-000-000-000-00-000-0000	Medicare Part A Expense	806	566	639
110-2131-623101-000-000-000-00-000-0000	Teachers' Retirement	15,051	10,745	11,775
110-2131-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	232	166	187
110-2131-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	5,160	0	0
2134 - Nursing Services				
110-2134-611601-000-000-000-00-000-0000	Nursing Assistant	68,784	79,127	83,947
110-2134-611602-000-000-000-00-000-0000	Part-Time Nursing Assistant	198,299	228,325	223,200
110-2134-611841-000-000-000-00-000-0000	Health Nurse	308,088	343,996	368,352
110-2134-612425-000-000-000-00-000-0000	Substitute Health Nurse	0	1,000	1,000
110-2134-612429-000-000-000-00-000-0000	Substitute Nursing Assistant	0	1,600	1,000
110-2134-613017-000-000-000-00-000-0000	Extra Work-Nursing Assistant	0	1,200	1,200
110-2134-613057-000-000-000-00-000-0000	Extra Work-Nurse	6,036	2,000	2,000
110-2134-615101-000-000-000-00-000-0000	Performance Pay	2,159	0	0
110-2134-621000-000-000-000-00-000-0000	Group Insurance Expense	119,089	141,829	138,409
110-2134-622000-000-000-000-00-000-0000	FICA	12,374	15,573	14,409
110-2134-622500-000-000-000-00-000-0000	Medicare Part A Expense	8,215	9,996	9,670
110-2134-623101-000-000-000-00-000-0000	Teachers' Retirement	99,556	109,994	114,787
110-2134-625000-000-000-000-00-000-0000	Unemployment Compensation	156	2,820	2,754
110-2134-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	2,299	4	0

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
2140 - Psychological and Educational Services				
110-2140-622500-000-000-000-000-0000	Medicare Part A Expense	0	25	0
110-2140-627000-000-000-000-000-000-0000	Group Insurance-Retiree	110,631	143,789	133,794
110-2140-628100-000-000-000-000-000-0000	Sick Leave Severance Pay	0	1,702	0
2142 - Psychological Testing Services				
110-2142-622500-000-000-000-000-000-0000	Medicare Part A Expense	112	102	102
110-2142-628100-000-000-000-000-000-0000	Sick Leave Serverance Pay	8,123	7,000	7,000
2145 - Educational Diagnostic Services				
110-2145-611331-000-000-000-000-000-0000	Educational Diagnostician	206,669	205,991	215,184
110-2145-611399-000-000-000-000-000-0000	PIP-Prof Improvement Program	1,591	1,591	1,591
110-2145-621000-000-000-000-000-000-0000	Group Insurance Expense	45,733	47,936	47,508
110-2145-622500-000-000-000-000-000-0000	Medicare Part A Expense	2,831	2,922	3,058
110-2145-623101-000-000-000-000-000-0000	Teachers' Retirement	48,269	46,300	46,995
110-2145-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	833	831	870
110-2145-628100-000-000-000-000-000-0000	Sick Leave Severance Pay	0	7,000	7,000
2150 - Speech Pathology and Audiology Services				
110-2150-613002-000-000-000-000-000-0000	Extra Work-Interpreter	53	500	500
110-2150-622500-000-000-000-000-000-0000	Medicare Part A Expense	1	7	7
110-2150-623101-000-000-000-000-000-0000	Teachers' Retirement	14	129	126
110-2150-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	0	0	2
110-2150-627000-000-000-000-000-000-0000	Group Insurance-Retiree	136,662	139,767	123,400
110-2150-658201-000-000-000-000-000-0000	Travel-Employee	8,412	8,000	8,000
2152 - Speech Pathology/Therapy Services				
110-2152-611301-000-000-000-000-000-0000	Speech Therapist/Pathologist	507,610	485,967	511,080
110-2152-611303-000-000-000-000-000-0000	Speech Therapist Assistant	354,651	368,504	375,605
110-2152-611329-000-000-000-000-000-0000	Qualified Exm/Speech Pathologist	187,521	143,105	150,889
110-2152-611338-000-000-000-000-000-0000	Speech Therapy Coordinator	0	48,984	53,724
110-2152-612417-000-000-000-000-000-0000	Substitute Speech Therapist	15,055	15,000	15,000
110-2152-615101-000-000-000-000-000-0000	Performance Pay	3,919	0	0
110-2152-621000-000-000-000-000-000-0000	Group Insurance Expense	260,343	265,581	265,654
110-2152-622000-000-000-000-000-000-0000	FICA	0	0	930

Terrebonne Parish School Board
 General Fund Budget
 Pupil Support Services-Function 2100
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
110-2152-622500-000-000-000-000-0000	Medicare Part A Expense	14,467	14,571	15,207
110-2152-623101-000-000-000-000-0000	Teachers' Retirement	277,292	262,624	263,804
110-2152-626001-000-000-000-000-0000	Workers' Compensation Insurance	4,121	4,101	4,273
110-2152-628100-000-000-000-000-0000	Sick Leave Severance Pay	0	7,455	7,000
2153 - Audiology Services				
110-2153-611337-000-000-000-000-0000	Audiologist	51,136	51,233	53,856
110-2153-621000-000-000-000-000-0000	Group Insurance Expense	10,906	10,906	10,906
110-2153-622500-000-000-000-000-0000	Medicare Part A Expense	693	703	742
110-2153-623101-000-000-000-000-0000	Teachers' Retirement	13,295	13,218	13,572
110-2153-626001-000-000-000-000-0000	Workers' Compensation Insurance	205	205	215
2154 - Interpretive Services				
110-2154-611903-000-000-000-000-0000	Special Education Interpreter	51,590	52,478	54,424
110-2154-621000-000-000-000-000-0000	Group Insurance Expense	25,878	25,878	25,878
110-2154-622500-000-000-000-000-0000	Medicare Part A Expense	672	704	732
110-2154-623101-000-000-000-000-0000	Teachers' Retirement	8,680	11,361	13,716
110-2154-626001-000-000-000-000-0000	Workers' Compensation Insurance	206	209	217
2170 - Support-Individual Special Needs Students				
110-2170-627000-000-000-000-000-0000	Group Insurance-Retiree	6,508	9,939	9,255
2180 - Parental/Family Involvement				
110-2180-622500-000-000-000-000-0000	Medicare Part A Expense	0	125	145
110-2180-628100-000-000-000-000-0000	Sick Leave Severance	0	8,593	10,000
2190 - Other Pupil Support Services				
110-2190-611355-000-000-000-000-0000	Instructional Technology Specialist	53,904	54,004	57,590
110-2190-621000-000-000-000-000-0000	Group Insurance Expense	12,839	12,839	12,839
110-2190-622500-000-000-000-000-0000	Medicare Part A Expense	710	723	775
110-2190-623101-000-000-000-000-0000	Teachers' Retirement	14,015	13,933	14,513
110-2190-626001-000-000-000-000-0000	Workers' Compensation Insurance	216	216	231
110-2190-627000-000-000-000-000-0000	Group Insurance-Retiree	45,554	48,639	46,653
110-2190-658201-000-000-000-000-0000	Travel-Employee	83	200	200
	Total Pupil Support Services	\$6,974,563	\$7,103,397	\$7,280,097

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2021/2022

Instructional Staff Services

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

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

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

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

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

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

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2021/2022

Personnel Roster			
Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Supervisor of Regular Programs	2	3	1
Administrative Intern	0	1	1
Clerical/Secretary	2	2	0
District Assessment/Acct Admin	1	1	0
Curriculum Specialist	4	4	0
STEM Coordinator	1	1	0
Lead Teacher	2	3	1
Special Area Coordinator/Facilitator	1	1	0
Master Teacher	6	6	0
Education Technology Facilitator	1	1	0
Elementary Librarian	24	24	0
Secondary Librarian	6	6	0
Total Positions	50	53	3
<p>Program Codes: 061 – Curriculum and Instruction 065 – Technology 067 – Grant Writing</p> <p>Other Code: 740 – LEAP/EOC Summer School</p>			

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
2211 - Regular Programs-Elementary and Secondary Programs				
110-2211-611111-000-000-000-00-000-0000	Supervisor of Regular Programs	\$169,950	\$171,441	\$276,665
110-2211-611138-000-000-000-00-000-0000	District Assessment/Acct Adm	88,202	88,228	98,059
110-2211-611401-000-000-000-00-000-0000	Clerical/Secretarial	47,881	48,283	49,084
110-2211-621000-000-000-000-00-000-0000	Group Insurance Expense	54,644	56,463	67,369
110-2211-622500-000-000-000-00-000-0000	Medicare Part A Expense	4,323	4,376	5,911
110-2211-623101-000-000-000-00-000-0000	Teachers' Retirement	79,549	57,535	82,965
110-2211-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,224	1,232	1,694
110-2211-627000-000-000-000-00-000-0000	Group Insurance-Retiree	81,932	69,836	57,176
110-2211-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	9,255	0	0
110-2211-644230-000-000-000-00-000-0000	Copy Equipment Rental	1,015	800	1,000
110-2211-653032-000-000-000-00-000-0000	Cellular Telephone Expense	1,777	2,200	2,600
110-2211-658201-000-000-000-00-000-0000	Travel-Employee	4,333	2,000	7,500
110-2211-661050-000-000-000-00-000-0000	General Office Supplies	2,015	3,000	3,000
2212 - Special Education Programs				
110-2212-611112-000-000-000-00-000-0000	Supervisor of Special Education	32,829	55,888	70,792
110-2212-611399-000-000-000-00-000-0000	PIP-Prof Improvement Program	2,040	185	0
110-2212-621000-000-000-000-00-000-0000	Group Insurance Expense	4,106	7,367	8,186
110-2212-622500-000-000-000-00-000-0000	Medicare Part A Expense	554	915	1,129
110-2212-623101-000-000-000-00-000-0000	Teachers' Retirement	9,066	13,075	17,839
110-2212-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	139	204	283
110-2212-627000-000-000-000-00-000-0000	Group Insurance-Retiree	134,070	126,632	121,023
110-2212-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	3,164	15,000	10,000
110-2212-628200-000-000-000-00-000-0000	Annual Leave Severance Pay	3,797	8,245	0
110-2212-653032-000-000-000-00-000-0000	Cellular Telephone Expense	444	530	530
2213 - Gifted and Talented				
110-2213-627000-000-000-000-00-000-0000	Group Insurance-Retiree	14,897	7,479	5,606
2214 - Other Special Programs				
110-2214-611113-000-000-000-00-000-0000	Supervisor of Federal Programs	5,109	5,119	6,083
110-2214-611362-000-000-000-00-000-0000	Administrative Intern	0	0	19,503
110-2214-611398-000-000-000-00-000-0000	NBC-National Board Certified	5,000	0	0
110-2214-621000-000-000-000-00-000-0000	Group Insurance Expense	640	641	4,569

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
110-2214-622500-000-000-000-000-0000	Medicare Part A Expense	224	70	361
110-2214-623101-000-000-000-000-0000	Teachers' Retirement	2,628	1,320	6,447
110-2214-626001-000-000-000-000-0000	Workers' Compensation Insurance	40	21	102
110-2214-627000-000-000-000-000-0000	Group Insurance-Retiree	96,828	95,164	90,790
110-2214-628200-000-000-000-000-0000	Annual Leave Severance Pay	5,719	0	0
110-2214-653032-000-000-000-000-0000	Cellular Telephone Expense	444	530	530
110-2214-658201-000-000-000-000-0000	Travel-Employee	154	250	250
2216 - Adult/Continuing Education Program				
110-2216-611363-000-000-000-000-0000	Special Area Coordinator	31,122	30,842	35,174
110-2216-611399-000-000-000-000-0000	PIP-Prof Improvement Program	1,504	1,504	1,504
110-2216-621000-000-000-000-000-0000	Group Insurance Expense	3,106	3,078	3,140
110-2216-623101-000-000-000-000-0000	Teachers' Retirement	8,483	8,344	9,462
110-2216-626001-000-000-000-000-0000	Workers' Compensation Insurance	131	129	147
2220 - Instruction and Curriculum Development Services				
110-2220-611347-000-061-000-00-000-0000	Curriculum Specialist	164,861	186,507	195,124
110-2220-611352-000-000-000-000-0000	STEM Coordinator	47,740	48,600	50,381
110-2220-611353-000-000-000-000-0000	Master Teacher	270,033	255,880	276,818
110-2220-611354-000-000-000-000-0000	Lead Teacher	180,124	94,881	142,638
110-2220-613074-000-000-000-000-0000	Extra Work-Curriculum Specialist	4,194	10,000	10,000
110-2220-615101-000-000-000-000-0000	Performance Pay	18,000	0	0
110-2220-621000-000-xxx-000-00-000-0000	Group Insurance Expense	128,117	122,150	133,056
110-2220-622500-000-xxx-000-00-000-0000	Medicare Part A Expense	9,743	8,420	9,522
110-2220-623101-000-xxx-000-00-000-0000	Teachers' Retirement	173,940	140,446	157,599
110-2220-626001-000-xxx-000-00-000-0000	Workers' Compensation Insurance	2,669	2,323	2,701
110-2220-627000-000-000-000-000-0000	Group Insurance-Retiree	260,692	244,917	224,910
110-2220-628100-000-000-000-000-0000	Sick Leave Severance Pay	16,768	20,000	15,000
110-2220-644230-000-061-000-00-000-0000	Copy Equipment Rental	129	130	130
110-2220-653032-000-061-000-00-000-0000	Cellular Telephone Expense	2,221	2,000	2,000
110-2220-658201-000-000-000-000-0000	Travel-Employee	1,609	1,000	2,000
110-2220-658201-000-061-000-00-000-0000	Travel-Employee	3,686	2,000	4,000
110-2220-661050-000-061-000-00-000-0000	General Office Supplies	435	500	500

Terrebonne Parish School Board
 General Fund Budget
 Instructional Staff Services-Function 2200
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
2231 - Instructional Staff Training-Regular Education				
110-2231-612301-000-000-000-00-000-0000	Substitute Teacher	30,084	10,000	50,000
110-2231-612431-000-000-000-00-000-0000	Substitute Paraprofessional	0	100	0
110-2231-615051-000-000-000-00-000-0000	Stipend-Inservice Presenter	168	1,000	5,000
110-2231-615052-000-000-000-00-000-0000	Stipend-Inservice Participant	21,651	49,000	75,000
110-2231-622000-000-000-000-00-000-0000	FICA	1,409	1,959	2,325
110-2231-622500-000-000-000-00-000-0000	Medicare Part A Expense	753	770	1,886
110-2231-623101-000-000-000-00-000-0000	Teachers' Retirement	7,508	8,514	23,310
110-2231-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	29	0	0
110-2231-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	0	401	0
110-2231-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	221	212	520
110-2231-632012-000-000-000-00-000-0000	Consultant Services	178,450	100,000	100,000
110-2231-653038-000-000-000-00-000-0000	Web Based Access License	10,236	10,500	10,500
110-2231-658201-000-000-000-00-000-0000	Travel-Employee	3,973	10,000	10,000
110-2231-661045-000-000-000-00-000-0000	Professional Development Supplies	5,771	10,000	10,000
2232 - Instructional Staff Training-Special Education Programs				
110-2232-612301-000-000-000-00-000-0000	Substitute Teacher	503	0	0
110-2232-622000-000-000-000-00-000-0000	FICA	3	0	0
110-2232-622500-000-000-000-00-000-0000	Medicare Part A Expense	7	0	0
110-2232-623101-000-000-000-00-000-0000	Teachers' Retirement	117	0	0
110-2232-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	2	0	0
2250 - Library/Media Services				
110-2250-627000-000-000-000-00-000-0000	Group Insurance-Retiree	342,623	326,401	305,491
2252 - School Library/Media Services				
110-2252-611287-000-000-000-00-000-0000	Elementary Librarian	967,336	985,047	1,023,174
110-2252-611288-000-000-000-00-000-0000	Secondary Librarian	276,948	258,020	270,826
110-2252-611398-000-000-000-00-000-0000	NBC-National Board Certified	5,000	5,000	5,000
110-2252-612301-000-000-000-00-000-0000	Substitute Teacher	15,270	30,000	20,000
110-2252-613067-000-000-000-00-000-0000	Extra Work-Librarian	240	0	0
110-2252-615101-000-000-000-00-000-0000	Performance Pay	14,984	0	0
110-2252-621000-000-000-000-00-000-0000	Group Insurance Expense	293,760	307,849	318,755
110-2252-622000-000-000-000-00-000-0000	FICA	487	1,395	930

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2021/2022

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 have 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 2020/2021	Budget 2021/2022	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
Assistant Superintendent Secretary	1	1	0
Total Positions	15	15	0

Other Code:
 600 - Teacher of the Year

Terrebonne Parish School Board
General Fund Budget
General Administration-Function 2300
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
2310 - Board of Education Services				
110-2310-612433-000-000-000-000-000000	Substitute Secretary/Clerical	\$0	\$2,000	\$2,000
110-2310-622500-000-000-000-000-000000	Medicare Part A Expense	0	29	29
110-2310-623101-000-000-000-000-000000	Teachers' Retirement	0	570	0
110-2310-626001-000-000-000-000-000000	Workers' Compensation Insurance	0	8	8
110-2310-627000-000-000-000-000-000000	Group Insurance-Retiree	37,554	26,373	23,573
110-2310-631322-000-000-000-000-000000	Pension Fund-Constitutional Tax	121,150	130,000	130,000
110-2310-631326-000-000-000-000-000000	Pension Fund-Special Maint Tax	169,798	175,000	175,000
110-2310-631438-000-000-000-000-000000	Sales Tax Collection Fee	51,943	60,135	60,135
110-2310-631635-000-000-000-000-000000	Election	0	85,000	0
110-2310-631901-000-000-000-000-000000	Processing Fees/Retirees	600	600	600
110-2310-633215-000-000-000-000-000000	General Legal and Recording Fees	40,812	45,000	45,000
110-2310-633310-000-000-000-000-000000	Financial Audit Fees	56,085	20,000	70,000
110-2310-633901-000-000-000-000-000000	Actuary Fees	5,454	5,500	5,500
110-2310-633903-000-000-000-000-000000	Geologist Fee-Section 16 Lands	7,008	8,000	8,000
110-2310-633905-000-000-000-000-000000	Consultant Services-S16 Lands	3,000	4,000	2,500
110-2310-633907-000-000-000-000-000000	Appraisal Fees	1,500	5,000	5,000
110-2310-633909-000-000-000-000-000000	Survey Service	4,151	1,000	0
110-2310-633911-000-000-000-000-000000	Policy Review	6,542	4,300	4,300
110-2310-633926-000-000-000-000-000000	Facilities Study Service	9,731	115,269	100,000
110-2310-634035-000-000-000-000-000000	Planning/Map Fees-School	22,190	24,000	24,000
110-2310-634047-000-000-000-000-000000	Contract Security Services	870	1,600	1,600
110-2310-634052-000-000-000-000-000000	Bank Service Charges	65,897	70,000	70,000
110-2310-634058-000-000-000-000-000000	Cash Management Fees	6,355	6,000	6,000
110-2310-644123-000-000-000-000-000000	Building Rental	2,500	0	0
110-2310-652559-000-000-000-000-000000	Employee Fidelity Bond	3,869	3,900	3,900
110-2310-653032-000-000-000-000-000000	Cellular Telephone Expense	17,739	18,000	18,000
110-2310-653038-000-000-000-000-000000	Web Based Access License	0	24,000	38,000
110-2310-654005-000-000-000-000-000000	Official Journal Expense	14,279	16,000	16,000
110-2310-655018-000-000-000-000-000000	Pamphlet Printing	900	700	0
110-2310-658201-000-000-000-000-000000	Travel-Employee	15,281	25,000	25,000
110-2310-661045-000-000-000-000-000000	Professional Development Supplies	0	600	500
110-2310-661050-000-000-000-000-000000	General Office Supplies	405	2,000	2,000
110-2310-661052-000-000-000-000-000000	Other Material and Supplies	6,800	8,000	4,000
110-2310-681028-000-000-000-000-000000	Dues and Fees	14,146	14,500	14,500
110-2310-683317-000-000-000-000-000000	Bond Issuance Costs	950	0	0
110-2310-689009-000-000-000-000-000000	Bad Debt/Uncollectable Expense	2,006	0	0

Terrebonne Parish School Board
 General Fund Budget
 General Administration-Function 2300
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
2311 - Supervision-Board of Education Services				
110-2311-611101-000-000-000-000-0000	Board Member	87,600	87,600	87,600
110-2311-621000-000-000-000-000-0000	Group Insurance Expense	73,622	71,069	70,265
110-2311-622000-000-000-000-000-0000	FICA	2,768	2,833	2,821
110-2311-622500-000-000-000-000-0000	Medicare Part A Expense	1,059	1,091	1,099
110-2311-626001-000-000-000-000-0000	Workers' Compensation Insurance	350	350	347
2312 - Board Secretary/Clerk Services				
110-2312-611429-000-000-000-000-0000	Receptionist/Switchboard Operator	20,307	20,600	21,101
110-2312-611431-000-000-000-000-0000	Executive Assistant to the Board	48,135	48,135	51,569
110-2312-621000-000-000-000-000-0000	Group Insurance Expense	18,392	18,392	18,392
110-2312-622500-000-000-000-000-0000	Medicare Part A Expense	220	241	249
110-2312-623101-000-000-000-000-0000	Teachers' Retirement	17,795	17,734	18,622
110-2312-626001-000-000-000-000-0000	Workers' Compensation Insurance	274	274	290
2320 - Executive Administrative Services				
110-2320-627000-000-000-000-000-0000	Group Insurance-Retiree	67,597	57,794	48,684
2321 - Office of Superintendent Services				
110-2321-611102-000-000-000-000-0000	Superintendent	198,500	197,500	197,700
110-2321-611199-000-000-000-000-0000	PIP-Prof Improvement Program	1,457	1,457	1,457
110-2321-611421-000-000-000-000-0000	Executive Secretary to the Supt	36,346	37,260	37,560
110-2321-621000-000-000-000-000-0000	Group Insurance Expense	14,972	14,972	14,972
110-2321-622500-000-000-000-000-0000	Medicare Part A Expense	3,423	3,422	3,429
110-2321-623101-000-000-000-000-0000	Teachers' Retirement	61,439	60,944	60,848
110-2321-626001-000-000-000-000-0000	Workers' Compensation Insurance	945	945	947
110-2321-644230-000-000-000-000-0000	Copy Equipment Rental	74	500	500
110-2321-653032-000-000-000-000-0000	Cellular Telephone Expense	444	500	500
110-2321-658201-000-000-000-000-0000	Travel-Employee	2,142	4,500	4,500
110-2321-661050-000-000-000-000-0000	General Office Supplies	981	1,000	1,000
110-2321-661054-000-000-000-000-0000	Subscription Expense	227	250	250
110-2321-681028-000-000-000-000-0000	Dues and Fees	885	725	725
2322- Community Relations Services				
110-2322-661052-000-000-600-00-000-0000	Other Materials and Supplies	0	700	700

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2021/2022

School Administration

Activities concerned with the overall administrative responsibility for a school.

Office of the Principal Services – Activities concerned with 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, and SACS fees.

Personnel Roster

Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Principal	34	33	(1)
Assistant Principal	35	35	0
School Secretary/Clerical	44	44	0
Part-Time Clerical	6	6	0
COE Office Clerk (High Schools)	4	4	0
Total Positions	123	122	(1)

Other Code:
 740 – LEAP/EOC Summer School

Terrebonne Parish School Board
 General Fund Budget
 School Administration-Function 2400
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
2400 - School Administration				
110-2400-627000-000-000-000-000-0000	Group Insurance-Retiree	\$939,363	\$907,782	\$827,803
110-2400-653005-000-000-000-000-0000	Telephone Expense	225,403	220,000	220,000
110-2400-653010-000-000-000-000-0000	Telephone Equipment Maintenance	47,774	40,000	40,000
110-2400-658201-000-000-000-000-0000	Travel-Employee	5,224	6,500	6,500
110-2400-661050-000-000-000-000-0000	General Office Supplies	32	400	400
110-2400-661050-012-000-000-000-0000	General Office Supplies-TAPPS	347	450	450
110-2400-661510-000-000-000-000-0000	Technology Related Supplies	166	0	0
2410 - Office of Principal Services				
110-2410-611141-000-000-000-000-0000	Principal	2,122,968	2,071,319	2,132,431
110-2410-611141-012-000-000-000-0000	Principal-TAPPS	64,648	64,751	72,114
110-2410-611198-000-000-000-000-0000	NBC-National Board Certified	20,000	20,000	20,000
110-2410-611405-000-000-000-000-0000	School Clerical 12 Months	102,876	104,261	106,544
110-2410-611407-000-000-000-000-0000	School Clerical Non-12 Months	602,512	610,246	620,972
110-2410-611407-012-000-000-000-0000	Sch Clerical Non-12 Month-TAPPS	20,372	20,471	22,027
110-2410-611427-000-000-000-000-0000	Part-Time Clerical	67,901	43,200	43,200
110-2410-611441-000-000-000-000-0000	COE Office Clerk (High Schools)	3,897	0	27,840
110-2410-612405-000-000-000-000-0000	Substitute School Administration	27,838	15,000	20,000
110-2410-612433-000-000-000-000-0000	Substitute Secretary/Clerical	1,844	15,000	15,000
110-2410-613008-000-000-000-000-0000	Extra Work-Clerical	806	500	500
110-2410-613077-000-000-740-00-000-0000	Summer Program Administration	0	0	1,500
110-2410-614001-000-000-000-000-0000	Sabbatical Leave	20,219	0	0
110-2410-615101-000-000-000-000-0000	Performance Pay	23,410	0	0
110-2410-621000-xxx-000-000-000-0000	Group Insurance Expense	763,424	727,036	717,945
110-2410-622000-000-000-000-000-0000	FICA	4,264	3,347	3,607
110-2410-622500-xxx-000-xxx-00-000-0000	Medicare Part A Expense	41,795	40,395	42,241
110-2410-623101-xxx-000-xxx-00-000-0000	Teachers' Retirement	716,056	667,265	693,913
110-2410-626001-xxx-000-xxx-00-000-0000	Workers' Compensation Insurance	12,226	11,777	12,328
110-2410-628100-000-000-000-000-0000	Sick Leave Severance Pay	26,814	10,000	10,000
2420 - Office of Assistant Principal Services				
110-2420-611142-000-000-000-000-0000	Assistant Principal	1,962,832	1,999,719	2,131,956
110-2420-611198-000-000-000-000-0000	NBC-National Board Certified	7,950	5,000	5,000
110-2420-612405-000-000-000-000-0000	Substitute School Administration	5,635	10,000	10,000

TERREBONNE

Parish School District

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Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2021/2022

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, and equipment used in schools or school system operations.

Warehousing and Distributing Services – Activities concerned with receiving, storing and distributing supplies, furniture, equipment, 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 2021/2022

Personnel Roster			
Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Chief Financial Officer	1	1	0
Supervisor of Finance	0	1	1
Administrative Assistant to CFO	1	1	0
Chief Accountant	1	0	(1)
Payroll Manager	1	1	0
Payroll Clerk	1	1	0
Accountant	7	7	0
Accounting Clerk	2	2	0
Purchasing Agent	1	1	0
Warehouse Manager	1	1	0
Assistant Warehouse Manager	0	1	1
Warehouse Clerk	2	2	0
Driver/General Laborer	2	1	(1)
Copy & Mail Room Clerk	1	1	0
Risk Manager	1	1	0
Employee Benefits Coordinator	1	1	0
Clerical/Secretarial	1	1	0
Total Positions	24	24	0

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
2510 - Fiscal Services				
110-2510-627000-000-000-000-000-0000	Group Insurance-Retiree	\$54,647	\$46,170	\$41,807
110-2510-634015-000-000-000-00-000-0000	Technical Support Fees	150	150	0
110-2510-644230-000-000-000-00-000-0000	Copy Equipment Rental	379	600	600
110-2510-658201-000-000-000-00-000-0000	Travel-Employee	14,966	6,000	20,000
110-2510-661050-000-000-000-00-000-0000	General Office Supplies	8,390	11,000	11,000
110-2510-681028-000-000-000-00-000-0000	Dues and Fees	4,080	3,600	4,000
2511 - Supervising Fiscal Services				
110-2511-611105-000-000-000-00-000-0000	Chief Financial Officer	88,782	88,881	96,084
110-2511-611118-000-000-000-00-000-0000	Supervisor of Finance	0	0	56,214
110-2511-611133-000-000-000-00-000-0000	Chief Accountant	92,487	52,069	0
110-2511-611401-000-000-000-00-000-0000	Administrative Asstistant to CFO	27,377	27,477	27,777
110-2511-613008-000-000-000-00-000-0000	Extra Work-Clerical	4,610	0	0
110-2511-621000-000-000-000-00-000-0000	Group Insurance Expense	43,854	36,584	36,584
110-2511-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,310	2,278	2,443
110-2511-623101-000-000-000-00-000-0000	Teachers' Retirement	55,997	43,455	45,379
110-2511-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	853	673	720
2514 - Payroll Services				
110-2514-611411-000-000-000-00-000-0000	Payroll Clerk	22,394	5,771	22,196
110-2514-611803-000-000-000-00-000-0000	Payroll Manager	48,135	48,135	51,569
110-2514-611805-000-000-000-00-000-0000	Accountant	92,420	74,912	89,136
110-2514-621000-000-000-000-00-000-0000	Group Insurance Expense	36,783	25,878	25,878
110-2514-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,574	1,124	1,569
110-2514-623101-000-000-000-00-000-0000	Teachers' Retirement	29,639	31,667	41,360
110-2514-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	19,923	5,245	0
110-2514-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	652	491	653
110-2514-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	6,226	0
2515 - Financial Accounting Services				
110-2515-611413-000-000-000-00-000-0000	Accounting Clerk	49,792	49,992	53,253
110-2515-611805-000-000-000-00-000-0000	Accountant	193,583	220,931	234,379
110-2515-612205-000-000-000-00-000-0000	Seasonal Clerical	2,148	0	0
110-2515-613008-000-000-000-00-000-0000	Extra Work-Clerical	0	500	0

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
110-2515-621000-000-000-000-000-0000	Group Insurance Expense	63,205	68,015	68,015
110-2515-622000-000-000-000-000-0000	FICA	17	0	0
110-2515-622500-000-000-000-000-0000	Medicare Part A Expense	3,292	3,723	3,952
110-2515-623101-000-000-000-000-0000	Teachers' Retirement	44,933	51,287	52,878
110-2515-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	0	60	0
110-2515-626001-000-000-000-000-0000	Workers' Compensation Insurance	982	1,080	1,148
2520 - Purchasing Services				
110-2520-611124-000-000-000-000-0000	Purchasing Agent	60,161	50,476	54,554
110-2520-611819-000-000-000-000-0000	Buyer	38,395	0	0
110-2520-612205-000-000-000-000-0000	Seasonal Clerical	4,651	0	0
110-2520-621000-000-000-000-000-0000	Group Insurance Expense	25,678	12,839	12,839
110-2520-622000-000-000-000-000-0000	FICA	288	0	0
110-2520-622500-000-000-000-000-0000	Medicare Part A Expense	1,372	683	741
110-2520-623101-000-000-000-000-0000	Teachers' Retirement	25,625	13,023	13,748
110-2520-626001-000-000-000-000-0000	Workers' Compensation Insurance	413	202	218
110-2520-627000-000-000-000-000-0000	Group Insurance-Retiree	28,638	30,280	26,023
110-2520-644230-000-000-000-000-0000	Copy Equipment Rental	552	600	600
110-2520-653038-000-000-000-000-0000	Web Based Access License	0	22,000	22,000
110-2520-658201-000-000-000-000-0000	Travel-Employee	493	500	500
110-2520-661050-000-000-000-000-0000	General Office Supplies	2,171	2,500	2,500
110-2520-661510-000-000-000-000-0000	Technology Related Supplies	957	500	500
2530 - Warehousing/Distributing Services				
110-2530-611151-000-000-000-000-0000	Warehouse Manager	40,423	40,514	40,814
110-2530-611153-000-000-000-000-0000	Assistant Warehouse Manager	0	0	27,898
110-2530-611607-000-000-000-000-0000	Warehouse Clerk	42,206	42,489	42,870
110-2530-611608-000-000-000-000-0000	Part-Time Commodity Clerk	8,165	7,200	0
110-2530-611631-000-000-000-000-0000	Driver/General Laborer	38,391	39,566	19,336
110-2530-612225-000-000-000-000-0000	Seasonal Warehouse	0	2,000	2,000
110-2530-613016-000-000-000-000-0000	Extra Work-Warehouse	36,256	40,000	40,000
110-2530-621000-000-000-000-000-0000	Group Insurance Expense	46,202	46,203	46,203
110-2530-622000-000-000-000-000-0000	FICA	979	1,070	124
110-2530-622500-000-000-000-000-0000	Medicare Part A Expense	2,262	2,430	2,443
110-2530-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	44,259	46,937	49,053

Terrebonne Parish School Board
 General Fund Budget
 Business Services-Function 2500
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
110-2530-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	5,714	4,309	4,489
110-2530-627000-000-000-000-00-000-0000	Group Insurance-Retiree	11,965	20,598	20,230
110-2530-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	3,000	3,000
110-2530-633561-000-000-000-00-000-0000	Drug Testing-Other	275	400	400
110-2530-643018-000-000-000-00-000-0000	Equipment Repair Service	136	4,000	4,000
110-2530-643045-000-000-000-00-000-0000	Maintenance Agreement	550	600	600
110-2530-643060-000-000-000-00-000-0000	Vehicle Repair Service	3,015	7,000	7,000
110-2530-644234-000-000-000-00-000-0000	Equipment Rental	0	600	600
110-2530-653032-000-000-000-00-000-0000	Cellular Telephone Expense	4,443	4,000	4,000
110-2530-653033-000-000-000-00-000-0000	Data Plan	1,130	800	1,400
110-2530-659001-000-000-000-00-000-0000	Non-Employee Contract Services	32,213	35,000	35,000
110-2530-661052-000-000-000-00-000-0000	Other Materials and Supplies	5,298	8,000	8,000
110-2530-661060-000-000-000-00-000-0000	Equipment Repair Parts	2,858	5,000	5,000
110-2530-661068-000-000-000-00-000-0000	Security Supplies	0	500	500
110-2530-661074-000-000-000-00-000-0000	Vehicle Maintenance/Repair Parts	0	100	100
110-2530-662625-000-000-000-00-000-0000	Gasoline and Diesel Fuel	7,154	6,000	6,000
110-2530-673222-000-000-000-00-000-0000	Vehicles	0	0	28,000
2540 - Printing, Publishing, and Duplicating Services				
110-2540-611401-000-000-000-00-000-0000	Copy and Mailroom Clerk	18,856	19,048	19,239
110-2540-621000-000-000-000-00-000-0000	Group Insurance Expense	7,486	7,486	7,486
110-2540-622500-000-000-000-00-000-0000	Medicare Part A Expense	261	267	269
110-2540-623101-000-000-000-00-000-0000	Teachers' Retirement	4,903	4,914	4,848
110-2540-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	75	77	77
110-2540-644230-000-000-000-00-000-0000	Copy Equipment Rental	17,387	17,000	17,000
110-2540-644234-000-000-000-00-000-0000	Equipment Rental	8,493	8,500	8,500
110-2540-661050-000-000-000-00-000-0000	General Office Supplies	10,010	12,000	12,000
2590 - Other Business Services				
110-2590-611125-000-000-000-00-000-0000	Risk Manager	81,148	110,629	87,653
110-2590-611401-000-000-000-00-000-0000	Clerical/Secretarial	44,595	20,603	20,804
110-2590-611422-000-000-000-00-000-0000	Employee Benefits Coordinator	0	40,454	41,217
110-2590-613008-000-000-000-00-000-0000	Extra Work-Clerical	331	500	0
110-2590-621000-000-000-000-00-000-0000	Group Insurance Expense	25,878	33,156	31,231
110-2590-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,766	2,704	2,063

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2021/2022

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 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.

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

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

Terrebonne Parish School Board
 General Fund Budget
 Fiscal Year 2021/2022

Personnel Roster			
Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Plant Operations Manager	1	1	0
Clerical/Secretarial	2	2	0
COE Clerk	1	1	0
General Maintenance Technician	11	11	0
Building Manager & Custodian	111	112	1
Part-Time Custodian	2	2	0
General Maintenance Leaderman	1	1	0
Carpenter	6	6	0
Roofer	2	2	0
Mason	1	1	0
Plumber	2	2	0
HVAC Technician	7	7	0
Electrician	2	2	0
Total Positions	149	150	1
Program Code: 937 – Stadium/Field Maintenance			

Terrebonne Parish School Board
 General Fund Budget
 Operations and Maintenance of Plant Services-Function 2600
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
2610 - Supervision-Operations and Maintenance of Plant Services				
110-2610-611131-000-000-000-00-000-0000	Plant Operations Manager	\$61,695	\$59,261	\$64,783
110-2610-611401-000-000-000-00-000-0000	Clerical/Secretarial	35,131	44,708	45,498
110-2610-611441-000-000-000-00-000-0000	COE Clerk	0	0	6,960
110-2610-613008-000-000-000-00-000-0000	Extra Work-Clerical	1,197	1,000	1,000
110-2610-621000-000-000-000-00-000-0000	Group Insurance Expense	25,276	29,298	29,298
110-2610-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,328	1,495	1,513
110-2610-623101-000-000-000-00-000-0000	Teachers' Retirement	9,445	11,793	11,718
110-2610-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	18,138	17,008	18,593
110-2610-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	456	415	473
110-2610-644230-000-000-000-00-000-0000	Copy Equipment Rental	534	600	600
110-2610-653032-000-000-000-00-000-0000	Cellular Telephone Expense	444	530	530
110-2610-655001-000-000-000-00-000-0000	Forms Printing	1,665	2,000	2,000
110-2610-658201-000-000-000-00-000-0000	Travel-Employee	145	500	500
110-2610-661050-000-000-000-00-000-0000	General Office Supplies	2,561	2,000	2,000
2620 - Operation and Maintenance of Buildings				
110-2620-611611-000-000-000-00-000-0000	General Maintenance Technician	147,127	129,592	234,223
110-2620-611621-000-000-000-00-000-0000	Non-12 Month Custodian	47,294	47,580	50,217
110-2620-611623-000-000-000-00-000-0000	Building Manager and Custodian	1,801,377	1,866,021	1,929,380
110-2620-611623-012-000-000-00-000-0000	Building Manager and Custodian-ESS	20,465	20,607	21,009
110-2620-611625-000-000-000-00-000-0000	Part-Time Custodian	3,552	5,680	14,400
110-2620-611701-000-000-000-00-000-0000	General Maintenance Leaderman	40,614	40,714	41,154
110-2620-611705-000-000-000-00-000-0000	Carpenter	144,398	145,632	175,823
110-2620-611707-000-000-000-00-000-0000	Roofer	33,941	58,092	60,657
110-2620-611709-000-000-000-00-000-0000	Mason	29,370	29,584	29,884
110-2620-611711-000-000-000-00-000-0000	Plumber	52,380	33,764	67,664
110-2620-611713-000-000-000-00-000-0000	HVAC Technician	92,220	127,618	250,686
110-2620-611717-000-000-000-00-000-0000	Electrician	54,638	32,166	32,296
110-2620-612441-000-000-000-00-000-0000	Substitute Custodian	27,699	25,000	40,000
110-2620-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(85,000)	(85,000)
110-2620-613013-000-000-000-00-000-0000	Extra Work-Maintenance	27,412	10,000	10,000
110-2620-613014-000-000-000-00-000-0000	Extra Work-Skilled Maintenance	1,106	5,000	5,000
110-2620-613015-000-000-000-00-000-0000	Summer Custodian	11,294	10,000	10,000
110-2620-615101-000-000-000-00-000-0000	Performance Pay	13,063	0	0

Terrebonne Parish School Board
 General Fund Budget
 Operations and Maintenance of Plant Services-Function 2600
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
110-2620-621000-xxx-000-000-00-000-0000	Group Insurance Expense	1,037,082	1,074,144	1,208,553
110-2620-622000-000-000-000-00-000-0000	FICA	2,262	1,902	3,372
110-2620-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	35,206	35,061	41,508
110-2620-623101-000-000-000-00-000-0000	Teachers' Retirement	2,875	2,000	0
110-2620-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	693,428	676,435	796,289
110-2620-625000-000-000-000-00-000-0000	Unemployment Compensation	3,240	8,000	8,000
110-2620-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	83,420	82,031	96,325
110-2620-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	8,201	7,000	7,000
110-2620-628200-000-000-000-00-000-0000	Annual Leave Severance Pay	15,499	3,477	0
110-2620-633435-000-000-000-00-000-0000	Architect Fees	1,108	100	100
110-2620-633496-000-000-000-00-000-0000	Engineer Fees	0	17,000	17,000
110-2620-633561-000-000-000-00-000-0000	Drug Testing-Other	0	1,500	1,500
110-2620-634059-000-000-000-00-000-0000	Other Purchased Technical Services	1,285	4,000	4,000
110-2620-634062-000-000-000-00-000-0000	Moving Services	21,811	10,000	10,000
110-2620-641110-000-000-000-00-000-0000	Water	185,008	175,000	175,000
110-2620-641115-000-000-000-00-000-0000	Sewerage	90,880	80,000	80,000
110-2620-642125-000-000-000-00-000-0000	Garbage Disposal Service	138,763	130,000	130,000
110-2620-643005-000-000-000-00-000-0000	Environmental Remediation	108,444	200,000	200,000
110-2620-643010-000-000-000-00-000-0000	Building Repair Service	275,973	400,000	400,000
110-2620-643010-034-937-000-00-000-0000	Building Repair Service-STHS	0	1,000	1,000
110-2620-643010-036-937-000-00-000-0000	Building Repair Service-THS	0	1,000	1,000
110-2620-643015-000-000-000-00-000-0000	Roof Repair Service	0	15,000	15,000
110-2620-643018-000-000-000-00-000-0000	Equipment Repair Service	58,978	100,000	100,000
110-2620-643025-000-000-000-00-000-0000	Pest Control Service	95,143	80,000	80,000
110-2620-643028-000-000-000-00-000-0000	Sewer Effluent Testing	108,799	110,000	110,000
110-2620-643030-000-000-000-00-000-0000	Master Meter Gas Contract	7,065	10,000	10,000
110-2620-643045-000-000-000-00-000-0000	Maintenance Agreement	41,058	46,000	46,000
110-2620-643048-000-000-000-00-000-0000	Network Wiring Installation	0	35,000	35,000
110-2620-644234-000-000-000-00-000-0000	Equipment Rental	7,896	60,000	60,000
110-2620-653001-000-000-000-00-000-0000	Postage Expense	39,211	38,000	38,000
110-2620-653005-000-000-000-00-000-0000	Telephone Expense	47,139	30,000	30,000
110-2620-653032-000-000-000-00-000-0000	Cellular Telephone Expense	12,439	8,500	8,500
110-2620-653035-000-000-000-00-000-0000	Radio Airtime and Maintenance	0	10,000	10,000
110-2620-653035-032-000-000-00-000-0000	Radio Airtime and Maintenance-SEC	0	400	400
110-2620-658201-000-000-000-00-000-0000	Travel-Employee	7	0	0

Terrebonne Parish School Board
 General Fund Budget
 Operations and Maintenance of Plant Services-Function 2600
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
110-2620-661052-000-000-000-00-000-0000	Other Materials and Supplies	6,141	6,500	6,500
110-2620-661060-000-000-000-00-000-0000	Equipment Repair Parts	13,406	40,000	40,000
110-2620-661062-000-000-000-00-000-0000	Custodial Supplies	296,630	380,000	380,000
110-2620-661063-000-000-000-00-000-0000	Maintenance Supplies	1,102	8,000	8,000
110-2620-661065-000-000-000-00-000-0000	Building Repair Materials	345,477	375,000	375,000
110-2620-661067-000-000-000-00-000-0000	Roofing Supplies	12,093	45,000	45,000
110-2620-662110-000-000-000-00-000-0000	Natural Gas	153,745	210,000	210,000
110-2620-662215-000-000-000-00-000-0000	Electricity	2,438,684	2,500,000	2,500,000
110-2620-673222-000-000-000-00-000-0000	Vehicles	25,032	70,000	70,000
110-2620-673910-xxx-000-000-00-000-0000	Other Equipment-Buildings	19,879	47,000	47,000
110-2620-681028-000-000-000-00-000-0000	Dues and Fees	7,259	7,500	7,500
110-2620-681034-000-000-000-00-000-0000	Employee Licenses	300	200	200
2630 - Care and Upkeep of Grounds				
110-2630-611719-000-000-000-00-000-0000	Grounds Care Personnel	9,650	0	0
110-2630-621000-000-000-000-00-000-0000	Group Insurance Expense	3,210	0	0
110-2630-622500-000-000-000-00-000-0000	Medicare Part A Expense	121	0	0
110-2630-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	2,837	0	0
110-2630-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	318	0	0
110-2630-642435-xxx-xxx-000-00-000-0000	Grounds Care Service	301,468	300,000	300,000
110-2630-642445-000-000-000-00-000-0000	Contract Service-Grounds	387,237	330,000	330,000
110-2630-643018-000-000-000-00-000-0000	Equipment Repair Service	2,869	3,000	3,000
110-2630-644126-000-000-000-00-000-0000	Land Rental	50	50	50
110-2630-661060-000-000-000-00-000-0000	Equipment Repair Parts	1,076	1,500	1,500
110-2630-661066-xxx-xxx-000-00-000-0000	Grounds Care Supplies	57,393	85,000	85,000
2640 - Care and Upkeep of Equipment				
110-2640-643018-000-000-000-00-000-0000	Equipment Repair Service	283,695	375,000	375,000
110-2640-643022-000-000-000-00-000-0000	Generator Maintenance	2,873	3,000	3,000
110-2640-661060-000-000-000-00-000-0000	Equipment Repair Parts	376,617	400,000	400,000
110-2640-661064-000-000-000-00-000-0000	HVAC Supplies	153,538	225,000	225,000
2650 - Vehicle Operations and Maintenance Services				
110-2650-643060-000-000-000-00-000-0000	Vehicle Repair Service	9,239	10,000	10,000
110-2650-653033-000-000-000-00-000-0000	Data Plan	4,746	6,700	6,700

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2021/2022

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 2020/2021	Budget 2021/2022	Increase (Decrease)
Supervisor of Transportation	1	1	0
Fleet Operations Coordinator	1	1	0
Fleet Operations Dispatcher	1	1	0
Clerical/Secretarial	1	1	0
Part-Time Clerical	0	2	2
Transportation Driver	20	20	0
Regular Education Bus Driver	125	125	0
Special Education Bus Driver	19	19	0
Total Positions	168	170	2

Program Code:
505 - First Student Buses

Terrebonne Parish School Board
 General Fund Budget
 Student Transportation Services-Function 2700
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
2710 - Supervision of Student Transportation Services				
110-2710-611121-000-000-000-00-000-0000	Supervisor of Transportation	\$76,920	\$78,167	\$81,668
110-2710-611401-000-000-000-00-000-0000	Clerical/Secretarial	21,704	21,804	22,104
110-2710-611427-000-000-000-00-000-0000	Part-Time Clerical	0	0	14,400
110-2710-611704-000-000-000-00-000-0000	Fleet Operations Dispatcher	33,809	32,110	32,410
110-2710-611721-000-000-000-00-000-0000	Fleet Operations Coordinator	29,370	29,584	29,884
110-2710-612205-000-000-000-00-000-0000	Seasonal Clerical	891	6,000	5,000
110-2710-613008-000-000-000-00-000-0000	Extra Work-Clerical	121	0	0
110-2710-621000-000-000-000-00-000-0000	Group Insurance Expense	46,970	49,423	49,423
110-2710-622000-000-000-000-00-000-0000	FICA	55	372	310
110-2710-622500-000-000-000-00-000-0000	Medicare Part A Expense	2,086	2,194	2,171
110-2710-623300-000-000-000-00-000-0000	La School Empl Rtmt-LSERS	47,606	46,399	47,661
110-2710-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	3,550	3,452	3,494
110-2710-627000-000-000-000-00-000-0000	Group Insurance-Retiree	50,722	54,228	51,431
110-2710-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	4,055	5,000	0
110-2710-633561-000-000-000-00-000-0000	Drug Testing-Other	240	100	100
110-2710-643060-000-000-000-00-000-0000	Vehicle Repair Service	0	2,500	2,500
110-2710-644230-000-000-000-00-000-0000	Copy Equipment Rental	2,442	1,500	1,500
110-2710-653032-000-000-000-00-000-0000	Cellular Telephone Expense	444	400	400
110-2710-653033-000-000-000-00-000-0000	Data Plan	904	1,200	1,200
110-2710-653035-000-000-000-00-000-0000	Radio Airtime and Maintenance	2,175	2,800	2,800
110-2710-655001-000-000-000-00-000-0000	Forms Printing	3,852	4,000	4,000
110-2710-658201-000-000-000-00-000-0000	Travel-Employee	664	600	600
110-2710-661050-000-000-000-00-000-0000	General Office Supplies	5,144	5,500	5,500
110-2710-661068-000-000-000-00-000-0000	Security Supplies	0	10,000	10,000
110-2710-673222-000-000-000-00-000-0000	Vehicles	0	0	24,000
110-2710-681028-000-000-000-00-000-0000	Dues and Fees	171	150	150
2720 - Regular Transportation				
110-2720-627000-000-000-000-00-000-0000	Group Insurance-Retiree	543,451	462,727	410,194
110-2720-633552-000-000-000-00-000-0000	Medical Exams	22,715	30,000	30,000
110-2720-633567-000-000-000-00-000-0000	Drug Testing-Bus Drivers	6,210	10,000	10,000
110-2720-634007-000-000-000-00-000-0000	3rd Party Safety Training	0	500	500
110-2720-634008-000-000-000-00-000-0000	3rd Party CDL Training	1,491	2,500	2,500
110-2720-643018-000-000-000-00-000-0000	Equipment Repair Service	3,604	4,000	4,000

Terrebonne Parish School Board
General Fund Budget
Student Transportation Services-Function 2700
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
110-2720-643025-000-000-000-000-0000	Pest Control Service	4,160	2,500	2,500
110-2720-643045-000-505-000-000-000-0000	Maintenance Agreement	231,083	200,000	200,000
110-2720-643062-000-000-000-000-000-0000	Bus Repair Service	0	1,000	1,000
110-2720-644228-000-505-000-000-000-0000	Bus Rental	2,424,873	2,714,320	2,714,320
110-2720-653033-000-000-000-000-000-0000	Data Plan	38,875	27,000	27,000
110-2720-653035-000-000-000-000-000-0000	Radio Airtime and Maintenance	52,146	43,000	43,000
110-2720-658201-000-000-000-000-000-0000	Travel-Employee	85	500	500
110-2720-661068-000-000-000-000-000-0000	Security Supplies	7,010	9,000	30,000
110-2720-661075-000-000-000-000-000-0000	Bus Maintenance/Repair Parts	83,375	80,000	80,000
110-2720-662625-000-000-000-000-000-0000	Gasoline and Diesel Fuel	502,592	750,000	800,000
110-2720-662680-000-000-000-000-000-0000	Local Reimb Vehicle Operat Exp	0	(75,000)	(75,000)
110-2720-662681-000-000-000-000-000-0000	St/Fed Reimb Vehicle Operat Exp	(401,108)	(425,000)	(425,000)
110-2720-681041-000-000-000-000-000-0000	State and Federal Fees	504	725	725
2721 - Vehicle Operation - Regular Transportation				
110-2721-611633-000-000-000-000-000-0000	Transportation Driver	509,971	522,317	527,190
110-2721-611635-000-000-000-000-000-0000	Regular Education Bus Driver	1,622,597	1,722,812	1,808,107
110-2721-612445-000-000-000-000-000-0000	Substitute Regular Ed Driver	81,278	75,000	100,000
110-2721-612901-000-000-000-000-000-0000	Forecast Adjustment	0	(65,000)	(65,000)
110-2721-613019-000-000-000-000-000-0000	Extra Work-Drivers	161,595	150,000	175,000
110-2721-621000-000-000-000-000-000-0000	Group Insurance Expense	1,122,442	1,181,076	1,191,453
110-2721-622000-000-000-000-000-000-0000	FICA	2,728	4,650	6,200
110-2721-622500-000-000-000-000-000-0000	Medicare Part A Expense	31,871	34,058	36,162
110-2721-623300-000-000-000-000-000-0000	LA School Empl Rtmt-LSERS	664,946	678,728	711,814
110-2721-623905-000-000-000-000-000-0000	LA State Empl Rtmt-LASERS	6,487	5,620	5,548
110-2721-625000-000-000-000-000-000-0000	Unemployment Compensation	2,734	5,000	5,000
110-2721-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	117,146	110,977	116,313
110-2721-628100-000-000-000-000-000-0000	Sick Leave Severance Pay	0	5,000	5,000
2730 - Special Needs Transportation				
110-2730-627000-000-000-000-000-000-0000	Group Insurance-Retiree	260,856	258,152	245,431
110-2730-633552-000-000-000-000-000-0000	Medical Exams	2,005	2,000	2,000
110-2730-633567-000-000-000-000-000-0000	Drug Testing-Bus Drivers	420	1,200	1,200
110-2730-643025-000-000-000-000-000-0000	Pest Control Service	520	350	350
110-2730-643045-000-505-000-000-000-0000	Maintenance Agreement	42,800	35,000	35,000

Terrebonne Parish School Board
 General Fund Budget
 Student Transportation Services-Function 2700
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
110-2730-643062-000-000-000-000-0000	Bus Repair Service	5,004	10,000	10,000
110-2730-644228-000-505-000-000-000-0000	Bus Rental	227,752	315,395	315,395
110-2730-651353-000-000-000-000-000-0000	Payments In Lieu of Transport	0	1,000	1,000
110-2730-653033-000-000-000-000-000-0000	Data Plan	4,746	3,000	3,000
110-2730-653035-000-000-000-000-000-0000	Radio Airtime and Maintenance	6,777	6,000	6,000
110-2730-661068-000-000-000-000-000-0000	Security Supplies	0	500	500
110-2730-662625-000-000-000-000-000-0000	Gasoline and Diesel Fuel	54,555	80,000	80,000
2731 - Vehicle Operation - Special Needs Transportation				
110-2731-611637-000-000-000-000-000-0000	Special Education Bus Driver	278,029	241,638	299,523
110-2731-612449-000-000-000-000-000-0000	Substitute Spec Education Driver	10,412	15,000	20,000
110-2731-613019-000-000-000-000-000-0000	Extra Work-Drivers	7,364	5,000	10,000
110-2731-621000-000-000-000-000-000-0000	Group Insurance Expense	163,011	131,323	174,947
110-2731-622000-000-000-000-000-000-0000	FICA	115	930	1,240
110-2731-622500-000-000-000-000-000-0000	Medicare Part A Expense	3,761	3,451	4,556
110-2731-623300-000-000-000-000-000-0000	LA School Empl Rtmt-LSERS	64,073	45,482	65,195
110-2731-625000-000-000-000-000-000-0000	Unemployment Compensation	0	1,000	1,000
110-2731-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	14,525	11,515	14,833
110-2731-628100-000-000-000-000-000-0000	Sick Leave Severance Pay	2,711	6,000	6,000
2732 - Monitoring Services - Special Needs Transportation				
110-2732-613026-000-000-000-000-000-0000	Extra Work-Spec Ed Bus Attend	0	1,000	1,000
110-2732-621000-000-000-000-000-000-0000	Group Insurance Expense	909	0	0
110-2732-622500-000-000-000-000-000-0000	Medicare Part A Expense	67	59	59
110-2732-623300-000-000-000-000-000-0000	LA School Empl Rtmt-LSERS	0	294	287
110-2732-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	0	1	4
110-2732-628100-000-000-000-000-000-0000	Sick Leave Severance Pay	4,665	3,000	3,000
Total Student Transportation Services		\$9,333,834	\$9,803,783	\$10,173,252

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2021/2022

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 2020/2021	Budget 2021/2022	Increase (Decrease)
Supervisor of Personnel	1	1	0
Position Control Specialist	1	1	0
Human Resource Clerk	4	4	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	16	16	0

Other Code:
740-LEAP/EOC Summer School

Terrebonne Parish School Board
 General Fund Budget
 Central Services-Function 2800
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
2820 - Information Services				
110-2820-627000-000-000-000-000-0000	Group Insurance-Retiree	\$7,332	\$19,871	\$14,566
110-2820-661058-000-000-000-000-0000	Awards and Memorabilia	87	5,000	5,000
2821 - Supervision - Information Services				
110-2821-611823-000-000-000-000-0000	Public Information Officer	37,415	37,475	38,881
110-2821-621000-000-000-000-000-0000	Group Insurance Expense	5,451	5,449	5,412
110-2821-622500-000-000-000-000-0000	Medicare Part A Expense	538	540	560
110-2821-623101-000-000-000-000-0000	Teachers' Retirement	9,728	9,668	9,798
110-2821-626001-000-000-000-000-0000	Workers' Compensation Insurance	150	150	155
110-2821-644230-000-000-000-000-0000	Copy Equipment Rental	200	0	0
110-2821-653032-000-000-000-000-0000	Cellular Telephone Expense	444	530	530
110-2821-654035-000-000-000-000-0000	Advertising Expense	58,500	50,000	50,000
110-2821-658201-000-000-000-000-0000	Travel-Employee	0	500	500
110-2821-661050-000-000-000-000-0000	General Office Supplies	119	600	600
2830 - Personnel/Human Resource Services				
110-2830-613008-000-000-000-000-0000	Extra Work-Clerical	1,613	1,000	1,000
110-2830-622500-000-000-000-000-0000	Medicare Part A Expense	22	15	15
110-2830-623101-000-000-000-000-0000	Teachers' Retirement	419	258	252
110-2830-626001-000-000-000-000-0000	Workers' Compensation Insurance	6	2	4
110-2830-627000-000-000-000-000-0000	Group Insurance-Retiree	85,382	74,723	65,784
110-2830-633552-000-000-000-000-0000	Medical Exams	9,348	14,000	14,000
110-2830-634022-000-000-000-000-0000	Criminal History Checks	17,506	20,000	20,000
110-2830-643045-000-000-000-000-0000	Maintenance Agreement	1,443	12,000	12,000
110-2830-644230-000-000-000-000-0000	Copy Equipment Rental	1,788	2,400	2,400
110-2830-653032-000-000-000-000-0000	Cellular Telephone Expense	444	530	530
110-2830-658201-000-000-000-000-0000	Travel-Employee	1,272	6,000	6,000
110-2830-661050-000-000-000-000-0000	General Office Supplies	3,250	2,500	2,500
110-2830-661052-000-000-000-000-0000	Other Materials and Supplies	570	500	500
2831 - Personnel/Human Resource Director				
110-2831-611117-000-000-000-000-0000	Supervisor of Personnel	89,127	89,128	98,858
110-2831-621000-000-000-000-000-0000	Group Insurance Expense	10,906	10,906	10,906
110-2831-623101-000-000-000-000-0000	Teachers' Retirement	23,173	22,995	24,912
110-2831-626001-000-000-000-000-0000	Workers' Compensation Insurance	357	356	395

Terrebonne Parish School Board
 General Fund Budget
 Central Services-Function 2800
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
2833 - Personnel/Human Resource Information				
110-2833-611401-000-000-000-000-0000	Clerical/Secretarial	95,865	88,661	0
110-2833-611410-000-000-000-000-0000	Human Resource Clerk	0	0	95,321
110-2833-611412-000-000-000-000-0000	Position Control Specialist	23,238	23,442	23,565
110-2833-611832-000-000-000-000-0000	Retirement Specialist	13,972	14,011	14,906
110-2833-612205-000-000-000-000-0000	Seasonal Clerical	1,369	7,500	7,500
110-2833-621000-000-000-000-000-0000	Group Insurance Expense	51,093	46,307	46,344
110-2833-622000-000-000-000-000-0000	FICA	66	465	465
110-2833-622500-000-000-000-000-0000	Medicare Part A Expense	1,775	1,803	1,914
110-2833-623101-000-000-000-000-0000	Teachers' Retirement	34,679	32,539	33,716
110-2833-626001-000-000-000-000-0000	Workers' Compensation Insurance	537	533	565
110-2833-628100-000-000-000-000-0000	Sick Leave Severance Pay	3,397	0	0
2834 - Non-Instructional Personnel/Human Resource Training				
110-2834-612431-000-000-000-000-0000	Substitute Paraprofessional	90	1,000	1,000
110-2834-615051-000-000-000-000-0000	Stipend-Inservice Presenter	28	500	500
110-2834-615052-000-000-000-000-0000	Stipend-Inservice Participant	4,862	5,000	7,500
110-2834-622000-000-000-000-000-0000	FICA	207	262	295
110-2834-622500-000-000-000-000-0000	Medicare Part A Expense	72	95	131
110-2834-623101-000-000-000-000-0000	Teachers' Retirement	0	1,419	0
110-2834-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	115	72	682
110-2834-626001-000-000-000-000-0000	Workers' Compensation Insurance	101	226	269
110-2833-632012-000-000-000-000-0000	Consultant Services	0	5,000	5,000
110-2834-653038-000-000-000-000-0000	Web Based Access License	3,412	3,500	3,500
110-2834-661045-000-000-000-000-0000	Professional Development Supplies	317	300	300
2840 - Administrative Technology Services				
110-2840-658201-000-000-000-000-0000	Travel-Employee	175	500	500
110-2840-661050-000-000-000-000-0000	General Office Supplies	109	500	500
110-2840-681028-000-000-000-000-0000	Dues and Fees	750	0	0
2841 - Technology Services Supervision and Administration				
110-2841-611123-000-000-000-000-0000	Data Processing Manager	79,448	79,547	87,352
110-2841-621000-000-000-000-000-0000	Group Insurance Expense	10,906	10,906	10,906
110-2841-622500-000-000-000-000-0000	Medicare Part A Expense	1,090	1,094	1,207
110-2841-623101-000-000-000-000-0000	Teachers' Retirement	20,657	20,523	22,013

Terrebonne Parish School Board
 General Fund Budget
 Central Services-Function 2800
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
110-2841-626001-000-000-000-000-0000	Workers' Compensation Insurance	318	318	349
2843 - Systems Application Development				
110-2843-611813-000-000-000-000-0000	Data Processing Programmer	86,824	87,594	89,355
110-2843-621000-000-000-000-000-0000	Group Insurance Expense	20,325	20,325	20,325
110-2843-622500-000-000-000-000-0000	Medicare Part A Expense	1,197	1,220	1,245
110-2843-623101-000-000-000-000-0000	Teachers' Retirement	22,574	22,599	22,518
110-2843-626001-000-000-000-000-0000	Workers' Compensation Insurance	347	350	358
2845 - Network Support				
110-2845-611136-000-000-000-000-0000	Network System Administrator	60,261	60,361	66,183
110-2845-611401-000-000-000-000-0000	Clerical/Secretarial	22,708	22,808	24,498
110-2845-611809-000-000-000-000-0000	Network System Engineer	49,052	49,152	50,252
110-2845-611811-000-000-000-000-0000	Technical Support Specialist	136,599	137,600	140,779
110-2845-613056-000-000-000-000-0000	Extra Work-Network System Adm	132	0	0
110-2845-621000-000-000-000-000-0000	Group Insurance Expense	47,447	48,253	48,253
110-2845-622500-000-000-000-000-0000	Medicare Part A Expense	3,688	3,727	3,893
110-2845-623101-000-000-000-000-0000	Teachers' Retirement	69,876	69,640	70,992
110-2845-626001-000-000-000-000-0000	Workers' Compensation Insurance	1,075	1,080	1,128
110-2845-643038-000-000-000-000-0000	Security System Maintenance	0	240	240
110-2845-644230-000-000-000-000-0000	Copy Equipment Rental	3	50	50
110-2845-653032-000-000-000-000-0000	Cellular Telephone Expense	2,221	2,000	2,000
110-2845-658201-000-000-000-000-0000	Travel-Employee	2,439	2,000	2,000
110-2845-661050-000-000-000-000-0000	General Office Supplies	768	1,000	1,000
110-2845-673410-000-000-000-000-0000	Technology Hardware Equipment	0	0	620,347
2849 - Other Technology Services				
110-2849-613089-000-000-000-000-0000	Site Network Manager	31,481	32,750	32,250
110-2849-613089-000-000-740-00-000-0000	Site Network Manager	11	2,500	1,000
110-2849-622500-000-000-xxx-00-000-0000	Medicare Part A Expense	446	478	450
110-2849-623101-000-000-xxx-00-000-0000	Teachers' Retirement	7,964	8,709	8,127
110-2849-626001-000-000-xxx-00-000-0000	Workers' Compensation Insurance	126	141	134
Total Central Services		\$1,282,800	\$1,307,696	\$1,959,735

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2021/2022

Food Service Program

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 Program.

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
 Food Service Program-Function 3100
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
3100 - Food Service Operations				
110-3100-613031-000-000-000-00-000-0000	Extra Work-CNP Manager	\$49	\$0	\$0
110-3100-613033-000-000-000-00-000-0000	Extra Work-CNP Asst Mgr/Facil	81	0	0
110-3100-613035-000-000-000-00-000-0000	Extra Work-CNP Technician	38	0	0
110-3100-622500-000-000-000-00-000-0000	Medicare Part A Expense	2	0	0
110-3100-623101-000-000-000-00-000-0000	Teachers' Retirement	34	0	0
110-3100-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	11	0	0
110-3100-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	6	0	0
110-3100-627000-000-000-000-00-000-0000	Group Insurance-Retiree	1,000,848	908,142	827,906
3111 - Office - District Supervisor				
110-3111-622500-000-000-000-00-000-0000	Medicare Part A Expense	47	44	0
110-3111-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	3,310	3,000	0
3112 - Office - Assistant Supervisor				
110-3112-622500-000-000-000-00-000-0000	Medicare Part A Expense	0	49	0
110-3112-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	3,396	0
3120 - Food Service Sites				
110-3120-615101-000-000-000-00-000-0000	Performance Pay	13,585	0	0
110-3120-622000-000-000-000-00-000-0000	FICA	114	0	0
110-3120-622500-000-000-000-00-000-0000	Medicare Part A Expense	270	73	73
110-3120-625000-000-000-000-00-000-0000	Unemployment Compensation	954	1,000	1,000
110-3120-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	5,676	5,000	5,000
3121 - Office of the Site Manager				
110-3121-615101-000-000-000-00-000-0000	Performance Pay	3,000	0	0
110-3121-622500-000-000-000-00-000-0000	Medicare Part A Expense	44	145	145
110-3121-628100-000-000-000-00-000-0000	Sick Leave Severance Pay	0	10,000	10,000
3122 - Office of the Assistant Site Manager				
110-3122-615101-000-000-000-00-000-0000	Performance Pay	1,274	0	0
110-3122-622500-000-000-000-00-000-0000	Medicare Part A Expense	18	0	0
110-3122-625000-000-000-000-00-000-0000	Unemployment Compensation	1,232	3,000	3,000
	Total Food Service Program	\$1,030,590	\$933,849	\$847,124

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2021/2022

Facilities Acquisition and Construction Services

Facilities Acquisition includes 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.

Land Acquisition – Activities concerned with initially acquiring and improving land.

Land and Site Improvement – Activities concerned with making permanent improvements to land, such as grading, fill and environmental remediation. Also includes making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.

Architecture and Engineering Services – Activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function for only those preliminary activities that may or may not result in additions to the LEA's property.

Building Acquisition and Construction – Activities concerned with buying or constructing buildings.

Building Improvement – Activities concerned with building additions and with installing or extending service systems and other built-in equipment. These improvements include roof replacement, wiring and plumbing, HVAC system, but do not include painting.

Sixteenth Section Land Improvements – Activities concerned with making improvements to sixteenth section lands. Activities may include re-seeding the land with trees, adding soil, cutting drainage canals, etc.

Other Facilities Acquisition and Construction Services – Facilities acquisition and construction activities that cannot be classified above.

Program Code:
937 – Stadium/Field Upgrade/Repair

Terrebonne Parish School Board
General Fund Budget
Fiscal Year 2021/2022

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 District

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Child Nutrition Program Fund



THE CHILD NUTRITION PROGRAM FUND BUDGET

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**Terrebonne Parish School Board
Child Nutrition Program Fund
Fiscal Year 2021/2022**

	2021/2022 Original Budget
Revenues	
Local Revenues	\$258,400
State Revenues	132,933
Federal Revenues	<u>8,252,608</u>
Total Revenues	8,643,941
Expenditures	
Salaries	2,808,609
Employee Benefits	1,943,945
Purchased Services	865,722
Supplies	<u>3,352,608</u>
Total Expenditures	8,970,884
Other Financing Sources (Uses)	
Other Sources of Funds	<u>371,279</u>
Total Other Financing Sources (Uses)	371,279
Net Change in Fund Balance	44,336
Fund Balance	
Beginning Fund Balance	13,239
Ending Fund Balance	
Nonspendable	<u>\$57,575</u>

**Terrebonne Parish School Board
Child Nutrition Program Fund
Fiscal Year 2021/2022**

	Actual	Revised	Original
	2019/2020	Budget	Budget
	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>
Revenues			
Local Revenues	\$491,458	\$301,209	\$258,400
State Revenues	134,830	134,830	132,933
Federal Revenues	<u>6,749,003</u>	<u>6,882,190</u>	<u>8,252,608</u>
Total Revenues	7,375,291	7,318,229	8,643,941
Expenditures			
Salaries	2,855,287	2,714,740	2,808,609
Employee Benefits	1,925,983	1,948,318	1,943,945
Purchased Services	639,346	919,618	865,722
Supplies	2,783,974	3,986,793	3,352,608
Property	<u>564,412</u>	<u>209,583</u>	<u>0</u>
Total Expenditures	8,769,002	9,779,052	8,970,884
Other Financing Sources (Uses)			
Other Sources of Funds	<u>353,944</u>	<u>355,247</u>	<u>371,279</u>
Total Other Financing Sources (Uses)	353,944	355,247	371,279
Net Change in Fund Balance	(1,039,767)	(2,105,576)	44,336
Fund Balance			
Beginning Fund Balance	3,158,582	2,118,815	13,239
Ending Fund Balance			
Nonspendable	781,986	13,239	57,575
Assigned	<u>1,336,829</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	<u>\$2,118,815</u>	<u>\$13,239</u>	<u>\$57,575</u>

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - Child Nutrition Program Fund

	<u>Actual</u> <u>2017/2018</u>	<u>Actual</u> <u>2018/2019</u>	<u>Actual</u> <u>2019/2020</u>	<u>Revised</u> <u>Budget</u> <u>2020/2021</u>	<u>Original</u> <u>Budget</u> <u>2021/2022</u>	<u>Projected</u> <u>Budget</u> <u>2022/2023</u>	<u>Projected</u> <u>Budget</u> <u>2023/2024</u>	<u>Projected</u> <u>Budget</u> <u>2024/2025</u>
Revenues								
Local Sources	\$ 611,223	\$ 599,456	\$ 491,458	\$ 301,209	\$ 258,400	\$ 300,905	\$ 302,225	\$ 301,507
State Sources	145,314	135,834	134,830	134,830	132,933	134,500	134,822	135,167
Federal Sources	<u>8,627,778</u>	<u>8,572,404</u>	<u>6,749,003</u>	<u>6,882,190</u>	<u>8,252,608</u>	<u>8,280,677</u>	<u>8,357,925</u>	<u>8,428,432</u>
Total Revenues	9,384,315	9,307,694	7,375,291	7,318,229	8,643,941	8,716,082	8,794,972	8,865,106
Expenditures								
Salaries	2,629,779	2,622,664	2,855,287	2,714,740	2,808,609	2,800,662	2,812,846	2,811,346
Employee Benefits	2,230,426	1,910,275	1,925,984	1,948,318	1,943,945	1,925,432	1,948,342	1,934,273
Purchased Services	471,795	589,239	639,346	919,618	865,722	823,123	845,913	940,352
Supplies	3,629,874	3,452,893	2,783,974	3,986,793	3,352,608	3,344,617	3,241,251	3,431,523
Property	<u>247,381</u>	<u>482,113</u>	<u>564,412</u>	<u>209,583</u>	<u>0</u>	<u>200,713</u>	<u>210,334</u>	<u>222,422</u>
Total Expenditures	9,209,255	9,057,184	8,769,002	9,779,052	8,970,884	9,094,547	9,058,686	9,339,916
Other Sources of Funds	<u>405,159</u>	<u>374,978</u>	<u>353,944</u>	<u>355,247</u>	<u>371,279</u>	<u>422,543</u>	<u>356,222</u>	<u>381,346</u>
Total Other Sources (Uses)	405,159	374,978	353,944	355,247	371,279	422,543	356,222	381,346
Net Change in Fund Balance	580,219	625,488	(1,039,767)	(2,105,576)	44,336	44,078	92,508	(93,464)
Fund Balance								
Beginning	1,952,875	2,533,094	3,158,582	2,118,815	13,239	57,575	101,653	194,161
Ending Fund Balance								
Nonspendable	362,340	323,971	781,986	13,239	57,575	101,653	194,161	100,697
Assigned	<u>2,170,754</u>	<u>2,834,611</u>	<u>1,336,829</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	<u>\$ 2,533,094</u>	<u>\$ 3,158,582</u>	<u>\$ 2,118,815</u>	<u>\$ 13,239</u>	<u>\$ 57,575</u>	<u>\$ 101,653</u>	<u>\$ 194,161</u>	<u>\$ 100,697</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
 Child Nutrition Program Budget
 Fiscal Year 2021/2022

Local Revenues

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

	Breakfast	Lunch
Regular	\$1.00	\$1.80 / \$2.05
Reduced	\$0.30	\$0.40
Adult/At Cost	\$3.15	\$4.65

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.

The Community Eligibility Provision (CEP) is a federal program that allows Local Education Agencies (LEA) in high-poverty areas to offer school breakfast and lunch through the National School Lunch Program (NSLP) to students of eligible schools at no cost. Terrebonne Parish Schools began participating in the Community Eligibility Provision program beginning in school year 2016/2017. Every student in an eligible school receives free breakfast and lunch through the program. School eligibility is assessed once every four years. All schools are currently eligible due to the extension of the COVID-19 CEP 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 2021/2022 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 2021/2022

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 Program.

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 2020/2021	Budget 2021/2022	Increase (Decrease)
Supervisor of Child Nutrition	1	1	0
Child Nutrition Area Manager	2	2	0
Cafeteria Manager	20	20	0
Assistant Cafeteria Manager	7	7	0
Satellite School Facilitator	12	12	0
Systems Analyst Programmer	1	1	0
Clerical/Secretarial	2	2	0
Cafeteria Technician	97	97	0
Driver/General Maintenance Laborer	2	2	0
Part-Time Satellite Driver	1	1	0
Part-Time CNP Technician	55	55	0
Total Positions	200	200	0

Program Code:
 340 – Enrichment Program

Terrebonne Parish School Board
Child Nutrition Program Budget
Fiscal Year 2021/2022

**Child Nutrition Program
Supplemental Grants**

The National School Lunch Program Equipment Assistance Grant is part of the 2015 National School Lunch Program Equipment Assistance Grants for School Food Authorities. Funding is approved in accordance with USDA grant requirements, giving priority to applications submitted for sites with higher percentages of free and reduced eligible students.

The Share Our Strength's No Kid Hungry Campaign grant is to support critical work to end childhood hunger. This grant provides funding to school districts to enable districts and schools to maximize the child nutrition programs and other emergency food programs and resources to ensure children and families have access to healthy meals at school and at home.

Due to the uncertainty of funding, no estimate is made for 2021/2022.

Program Codes:

304 – No Kid Hungry By Share Our Strength's Campaign

305 – NSLP Equipment Program

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
3100 - Food Service Operations				
150-3100-612437-xxx-000-xxx-00-000-0000	Substitute Cafeteria Technician	\$495	\$700	\$700
150-3100-612901-000-000-000-00-000-0000	Forecast Adjustment	0	-44,000	-44,000
150-3100-613016-000-000-000-00-000-0000	Extra Work-Warehouse	48,123	56,000	56,000
150-3100-613024-000-000-000-00-000-0000	Extra Work-Driver	0	900	900
150-3100-615052-000-000-000-00-000-0000	Stipend-Inservice Participant	0	500	500
150-3100-622000-xxx-000-xxx-00-000-0000	FICA	83	40	40
150-3100-622500-xxx-000-xxx-00-000-0000	Medicare Part A Expense	694	10	10
150-3100-623300-xxx-000-xxx-00-000-0000	LA School Empl Rtmt-LSERS	13,912	0	0
150-3100-626001-xxx-000-xxx-00-000-0000	Workers' Compensation Insurance	2,226	25	25
150-3100-633310-000-000-000-00-000-0000	Financial Audit Fees	2,760	2,875	2,875
150-3100-633552-000-000-000-00-000-0000	Medical Exams	5,082	8,000	8,000
150-3100-633561-000-000-000-00-000-0000	Drug Testing-Other	0	1,200	1,200
150-3100-634018-000-000-000-00-000-0000	System Software Maintenance	24,040	75,906	59,336
150-3100-642125-000-000-000-00-000-0000	Garbage Disposal Service	119,062	130,000	120,000
150-3100-643018-000-000-000-00-000-0000	Equipment Repair Service	112,767	200,000	200,000
150-3100-643022-000-000-000-00-000-0000	Generator Maintenance	0	5,000	5,000
150-3100-643025-000-000-000-00-000-0000	Pest Control Service	11,532	12,500	12,500
150-3100-643038-000-000-000-00-000-0000	Security System Maintenance	0	5,000	5,000
150-3100-643045-000-000-000-00-000-0000	Maintenance Agreement	78,443	100,500	108,500
150-3100-643048-000-000-000-00-000-0000	Network Wiring Installation	0	21,000	1,000
150-3100-643060-000-000-000-00-000-0000	Vehicle Repair Service	21,065	33,000	15,000
150-3100-643066-000-000-000-00-000-0000	Equipment Moving Service	14,423	30,000	15,000
150-3100-644224-000-000-000-00-000-0000	Vehicle Rental	22,780	10,000	0
150-3100-644230-000-000-000-00-000-0000	Copy Equipment Rental	533	2,000	2,000
150-3100-644234-000-000-000-00-000-0000	Equipment Rental	0	10,000	0
150-3100-649100-000-000-000-00-000-0000	Pre-Distribution Fee	9,474	55,000	55,000
150-3100-652151-000-000-000-00-000-0000	General Liability Insurance	5,437	6,752	6,752
150-3100-652153-000-000-000-00-000-0000	Board of Education Insurance	3,262	4,063	4,063
150-3100-652241-000-000-000-00-000-0000	Building and Contents Coverage	150,224	122,326	160,000
150-3100-652242-000-000-000-00-000-0000	Boiler and Machinery Policy	1,818	2,086	2,086
150-3100-652243-000-000-000-00-000-0000	Flood Insurance Policy	21,126	22,500	22,500
150-3100-652352-000-000-000-00-000-0000	Fleet Liability Insurance-Vehicles	4,517	6,100	6,100
150-3100-653001-000-000-000-00-000-0000	Postage Expense	0	500	500
150-3100-653032-000-000-000-00-000-0000	Cellular Telephone Expense	3,554	4,250	4,250

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
150-3100-653033-000-000-000-00-000-0000	Data Plan	2,939	4,250	4,250
150-3100-653035-000-000-000-00-000-0000	Radio Airtime and Maintenance	0	3,000	3,000
150-3100-655001-000-000-000-00-000-0000	Forms Printing	5,183	5,000	5,000
150-3100-658201-000-000-000-00-000-0000	Travel-Employee	19,303	29,000	29,000
150-3100-661050-000-000-000-00-000-0000	General Office Supplies	9,461	14,000	7,000
150-3100-661052-000-000-000-00-000-0000	Other Materials and Supplies	11,721	27,500	1,000
150-3100-661060-000-000-000-00-000-0000	Equipment Repair Parts	39	3,000	1,000
150-3100-661063-000-000-000-00-000-0000	Maintenance Supplies	2,698	10,000	1,000
150-3100-661074-000-000-000-00-000-0000	Vehicle Maintenance/Repair Parts	1,612	35,000	35,000
150-3100-661077-000-000-000-00-000-0000	Kitchen Supplies	378,793	405,820	250,000
150-3100-661510-000-000-000-00-000-0000	Technology Related Supplies	21,481	70,000	15,000
150-3100-662625-000-000-000-00-000-0000	Gasoline and Diesel Fuel	14,038	43,500	55,000
150-3100-663110-000-000-000-00-000-0000	Purchased Food Consumed	1,233,037	1,900,000	1,700,000
150-3100-663120-000-000-000-00-000-0000	Purchased Juice Consumed	102,770	135,000	135,000
150-3100-663122-000-000-000-00-000-0000	Purchased Fruit/Veg Consumed	53,393	175,000	100,000
150-3100-663125-000-000-000-00-000-0000	Milk Consumed	401,709	550,000	500,000
150-3100-663210-000-000-000-00-000-0000	USDA Commodities	553,223	608,171	552,608
150-3100-663210-000-340-000-00-000-0000	USDA Commodities	0	9,802	0
150-3100-673107-000-000-000-00-000-0000	Machinery-Equipment	449,292	209,583	0
150-3100-673222-000-000-000-00-000-0000	Vehicles	115,120	0	0
3110 - Food Service District Office				
150-3110-612205-000-000-000-00-000-0000	Seasonal Clerical	0	1,000	1,000
150-3110-612433-064-000-000-00-000-0000	Substitute Secretary/Clerical	0	3,000	3,000
150-3110-613008-000-000-000-00-000-0000	Extra Work-Clerical	29	100	100
150-3110-613008-000-000-990-00-000-0000	Extra Work-Clerical	4,481	0	0
150-3110-613016-064-000-000-00-000-0000	Extra Work-Warehouse	445	500	500
150-3110-622000-xxx-000-000-00-000-0000	FICA	24	142	142
150-3110-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	70	36	36
150-3110-623101-xxx-000-000-00-000-0000	Teachers' Retirement	431	53	53
150-3110-623300-064-000-000-00-000-0000	LA School Empl Rtmt-LSERS	17	50	50
150-3110-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	34	52	52
3111 - Office of the District Supervisor				
150-3111-611119-064-000-000-00-000-0000	Supervisor of Child Nutrition	83,350	83,450	93,084

Terrebonne Parish School Board
Child Nutrition Program Fund Budget
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
150-3111-611401-064-000-000-00-000-0000	Clerical/Secretarial	25,293	25,393	27,168
150-3111-611413-064-000-000-00-000-0000	Accounting Clerk	21,593	21,593	21,794
150-3111-611813-064-000-000-00-000-0000	Data Processing Programmer	50,252	50,352	55,092
150-3111-621000-064-000-000-00-000-0000	Group Insurance Expense	35,297	35,297	35,297
150-3111-622500-064-000-000-00-000-0000	Medicare Part A Expense	2,526	2,538	2,773
150-3111-623101-064-000-000-00-000-0000	Teachers' Retirement	31,240	40,092	42,832
150-3111-626001-064-000-000-00-000-0000	Workers' Compensation Insurance	722	723	788
150-3111-658201-000-000-000-00-000-0000	Travel-Employee	0	2,500	2,500
3112 - Office of the Assistant Supervisor				
150-3112-611155-064-000-000-00-000-0000	Ambulatory CNP Manager	45,390	41,314	44,942
150-3112-613029-000-000-990-00-000-0000	Extra Work-Ambulatory Manager	6,811	0	0
150-3112-621000-064-000-000-00-000-0000	Group Insurance Expense	14,972	18,085	18,392
150-3112-622500-064-000-000-00-000-0000	Medicare Part A Expense	751	565	626
150-3112-623101-064-000-000-00-000-0000	Teachers' Retirement	13,572	10,491	11,326
150-3112-626001-064-000-000-00-000-0000	Workers' Compensation Insurance	1,723	1,342	1,483
150-3112-658201-000-000-000-00-000-0000	Travel-Employee	12	200	200
3120 - Food Service Sites				
150-3120-611604-xxx-000-xxx-00-000-0000	Cafeteria Technician	1,263,403	1,292,329	1,330,782
150-3120-611605-xxx-000-xxx-00-000-0000	Part-Time CNP Technician	370,858	363,200	406,440
150-3120-611629-067-000-000-00-000-0000	Part-Time Satellite Driver	6,505	7,080	7,080
150-3120-611631-067-000-000-00-000-0000	Driver/General Laborer	37,205	39,137	39,619
150-3120-612437-xxx-000-xxx-00-000-0000	Substitute Cafeteria Technician	36,285	61,410	34,260
150-3120-613035-xxx-000-xxx-00-000-0000	Extra Work-CNP Technician	116,013	3,807	1,665
150-3120-613036-xxx-000-xxx-00-000-0000	CNP Worker Summer Feeding	87	100	100
150-3120-621000-xxx-000-xxx-00-000-0000	Group Insurance Expense	782,596	816,727	796,721
150-3120-622000-xxx-000-xxx-00-000-0000	FICA	27,457	23,509	26,479
150-3120-622500-xxx-000-xxx-00-000-0000	Medicare Part A Expense	24,183	24,201	24,943
150-3120-623101-xxx-000-xxx-00-000-0000	Teachers' Retirement	330,093	321,031	315,075
150-3120-623103-xxx-000-xxx-00-000-0000	Teachers' Retirement-Plan A	8,636	8,406	8,866
150-3120-623300-xxx-000-xxx-00-000-0000	LA School Empl Rtmt-LSERS	15,221	22,838	23,062
150-3120-626001-xxx-000-xxx-00-000-0000	Workers' Compensation Insurance	60,402	55,520	58,044
150-3120-632023-000-000-000-00-000-0000	Other Professional Services	0	110	110

1 Cent Sales Tax Fund



THE 1 CENT SALES TAX FUND BUDGET

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**Terrebonne Parish School Board
1 Cent Sales Tax Fund (1996)
Fiscal Year 2021/2022**

	2021/2022 Original Budget
Revenues	
Local - Sales Tax	\$23,160,152
- Interest	<u>35,000</u>
Total Revenues	23,195,152
Expenditures	
Salaries	11,710,731
Employee Benefits	3,180,979
Purchased Services	921,262
Supplies	47,250
Property	50,000
Debt Service and Miscellaneous	<u>145,222</u>
Total Expenditures	16,055,444
Other Financing Sources (Uses)	
Other Uses of Funds	<u>(4,709,693)</u>
Total Other Financing Sources (Uses)	(4,709,693)
Net Change in Fund Balance	2,430,015
Fund Balance	
Beginning	7,089,600
Ending Fund Balance	
Restricted	
Salaries & Benefits	8,976,002
Technology/Construction	<u>543,613</u>
Total Ending Fund Balance	<u>\$9,519,615</u>

**Terrebonne Parish School Board
1 Cent Sales Tax Fund (1996)
Fiscal Year 2021/2022**

	2021/2022 Original Budget
Revenues	
Local - Sales Tax	\$23,160,152
- Interest	<u>35,000</u>
Total Revenues	23,195,152
Expenditures	
Salaries & Benefits	15,034,010
Technology	863,762
Capital & Construction	15,675
Debt Service	<u>141,997</u>
Total Expenditures	16,055,444
Other Financing Sources (Uses)	
Other Uses of Funds	<u>(4,709,693)</u>
Total Other Financing Sources (Uses)	(4,709,693)
Net Change in Fund Balance	2,430,015
Fund Balance	
Beginning Fund Balance	7,089,600
Ending Fund Balance	
Restricted	
Salaries & Benefits	8,976,002
Technology/Construction	<u>543,613</u>
Total Ending Fund Balance	<u>\$9,519,615</u>

**Terrebonne Parish School Board
1 Cent Sales Tax Fund (1996)
Fiscal Year 2021/2022**

	Actual	Revised	Original
	2019/2020	2020/2021	2021/2022
Revenues			
Local - Sales Tax	\$22,515,155	\$22,057,288	\$23,160,152
- Interest	120,810	60,000	35,000
- Contributions and Donations	57,293	0	0
- Refund of Prior Year E-Rate	<u>59,888</u>	<u>0</u>	<u>0</u>
Total Revenues	22,753,146	22,117,288	23,195,152
Expenditures			
Salaries & Benefits	14,846,443	14,923,140	15,034,010
Technology	1,788,826	877,937	863,762
Capital & Construction	16,471	15,675	15,675
Debt Service	<u>141,467</u>	<u>130,763</u>	<u>141,997</u>
Total Expenditures	16,793,207	15,947,515	16,055,444
Other Financing Sources (Uses)			
Other Uses of Funds	<u>(6,457,013)</u>	<u>(4,755,196)</u>	<u>(4,709,693)</u>
Total Other Financing Sources (Uses)	(6,457,013)	(4,755,196)	(4,709,693)
Net Change in Fund Balance	(497,074)	1,414,577	2,430,015
Fund Balance			
Beginning	6,172,097	5,675,023	7,089,600
Ending Fund Balance			
Nonspendable	88,410	0	0
Restricted			
Salaries & Benefits	5,307,674	6,752,084	8,976,002
Technology/Construction	278,939	337,516	543,613
Total Ending Fund Balance	<u>\$5,675,023</u>	<u>\$7,089,600</u>	<u>\$9,519,615</u>

Terrebonne Parish School Board

1 Cent Sales Tax Fund (1996)

Fiscal Year 2021/2022

SUMMARY OF REVENUES AND EXPENDITURES BY TAX ALLOCATION

	83%	17%	Total
	Salaries & Benefits	Technology Construction & Buildings	
	<hr/>	<hr/>	<hr/>
Revenues			
Local -Sales Tax	\$19,222,928	\$3,937,224	\$23,160,152
-Interest	<u>35,000</u>	<u>0</u>	<u>35,000</u>
Total Revenues	19,257,928	3,937,224	23,195,152
Expenditures			
Salaries & Benefits	15,034,010	0	15,034,010
Technology	0	863,762	863,762
Capital & Construction	0	15,675	15,675
Debt Service	<u>0</u>	<u>141,997</u>	<u>141,997</u>
Total Expenditures	15,034,010	1,021,434	16,055,444
Other Financing Sources (Uses)			
Other Uses of Funds	<u>(2,000,000)</u>	<u>(2,709,693)</u>	<u>(4,709,693)</u>
Total Other Financing Sources (Uses)	(2,000,000)	(2,709,693)	(4,709,693)
Net Change in Fund Balance	2,223,918	206,097	2,430,015
Beginning Fund Balance	6,752,084	337,516	7,089,600
Ending Fund Balance, Restricted	<u>\$8,976,002</u>	<u>\$543,613</u>	<u>\$9,519,615</u>

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - 1 Cent Sales Tax Fund

	<u>Actual</u> <u>2017/2018</u>	<u>Actual</u> <u>2018/2019</u>	<u>Actual</u> <u>2019/2020</u>	<u>Revised</u> <u>Budget</u> <u>2020/2021</u>	<u>Original</u> <u>Budget</u> <u>2021/2022</u>	<u>Projected</u> <u>Budget</u> <u>2022/2023</u>	<u>Projected</u> <u>Budget</u> <u>2023/2024</u>	<u>Projected</u> <u>Budget</u> <u>2024/2025</u>
Revenues								
Local Sources	\$ 21,929,429	\$ 22,137,842	\$ 22,753,146	\$ 22,117,288	\$ 23,195,152	\$ 22,929,772	\$ 22,567,317	\$ 22,736,481
Total Revenues	21,929,429	22,137,842	22,753,146	22,117,288	23,195,152	22,929,772	22,567,317	22,736,481
Expenditures								
Salaries	11,588,608	13,230,142	11,519,687	11,597,881	11,710,731	11,802,672	11,920,882	12,018,208
Employee Benefits	3,246,012	3,742,062	3,185,991	3,182,959	3,180,979	3,200,592	3,255,716	3,336,792
Purchased Services	913,641	1,479,777	1,601,910	920,887	921,262	1,927,351	2,025,042	1,484,228
Supplies	783,640	768,215	329,068	61,800	47,250	750,000	750,000	4,465,000
Property	47,837	178,813	11,858	50,000	50,000	68,700	40,000	82,000
Debt Service and Miscellaneous	<u>144,500</u>	<u>137,807</u>	<u>144,692</u>	<u>133,988</u>	<u>145,222</u>	<u>142,400</u>	<u>140,882</u>	<u>138,617</u>
Total Expenditures	16,724,238	19,536,816	16,793,206	15,947,515	16,055,444	17,891,715	18,132,522	21,524,845
Other Uses of Funds	<u>(4,187,154)</u>	<u>(4,115,949)</u>	<u>(6,457,014)</u>	<u>(4,755,196)</u>	<u>(4,709,693)</u>	<u>(4,000,000)</u>	<u>(2,500,000)</u>	<u>(2,500,000)</u>
Total Other Sources (Uses)	(4,187,154)	(4,115,949)	(6,457,014)	(4,755,196)	(4,709,693)	(4,000,000)	(2,500,000)	(2,500,000)
Net Change in Fund Balance	1,018,037	(1,514,923)	(497,074)	1,414,577	2,430,015	1,038,057	1,934,795	(1,288,364)
Fund Balance								
Beginning	6,668,983	7,687,020	6,172,097	5,675,023	7,089,600	9,519,615	10,557,672	12,492,467
Ending Fund Balance								
Nonspendable	354,494	155,342	88,410	0	0	0	0	0
Restricted	<u>7,332,526</u>	<u>6,016,755</u>	<u>5,586,613</u>	<u>7,089,600</u>	<u>9,519,615</u>	<u>10,557,672</u>	<u>12,492,467</u>	<u>11,204,103</u>
Total Ending Fund Balance	<u>\$ 7,687,020</u>	<u>\$ 6,172,097</u>	<u>\$ 5,675,023</u>	<u>\$ 7,089,600</u>	<u>\$ 9,519,615</u>	<u>\$ 10,557,672</u>	<u>\$ 12,492,467</u>	<u>\$ 11,204,103</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
1 Cent Sales Tax Fund Budget
Fiscal Year 2021/2022

1 Cent Sales Tax Allocation

The 1 Cent Sales Tax Fund was created for the 1996/1997 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 1 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 1 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 1 Cent Sales Tax Fund is comprised of two parts: Salaries and Benefits, and Technology, Construction and Building Improvements.

Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Fiscal Year 2021/2022

History of the 1 Cent Sales Tax

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

The 1 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 1 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
1 Cent Sales Tax Fund Budget
Salaries and Benefits - Program 000
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
1100 - Regular Programs				
170-1105-611205-000-000-000-000-0000	Kindergarten Teacher	\$359,867	\$368,862	\$371,590
170-1110-611208-000-000-000-00-000-0000	Elementary Teacher (1-8)	2,985,495	2,990,351	2,993,308
170-1110-611224-000-000-000-00-000-0000	Elementary Computer Lab Teacher	160,430	163,071	163,341
170-1110-611248-000-000-000-00-000-0000	Instructional Interventionist	6,634	6,682	6,717
170-1110-611249-000-000-000-00-000-0000	Intervention Content Leader	25,812	0	0
170-1110-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(50,400)	(50,400)
170-1130-611231-000-000-000-00-000-0000	Secondary Teacher	984,369	1,001,647	1,020,864
170-1130-611234-000-000-000-00-000-0000	Secondary Computer Lab Teacher	15,808	12,560	13,045
170-1130-611501-000-000-000-00-000-0000	Paraprofessional	16,514	15,452	16,490
170-11xx-614001-000-000-000-00-000-0000	Sabbatical Leave	2,133	0	0
170-11xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	65,857	62,248	63,098
170-11xx-623101-000-000-000-00-000-0000	Teachers' Retirement	1,153,405	1,145,632	1,128,796
170-11xx-623903-000-000-000-00-000-0000	Optional Retirement Expense	5,223	1,847	1,827
170-11xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	0	2,379	2,355
170-11xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	18,188	18,084	18,282
1200 - Special Education				
170-1210-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(23,100)	(23,100)
170-1211-611241-000-000-000-00-000-0000	Special Education Teacher	299,325	252,718	212,242
170-1211-611241-012-000-000-00-000-0000	Special Education Teacher-TAPPS	5,572	6,310	6,775
170-1211-611241-048-000-000-00-000-0000	Special Education Teacher-JJC	6,031	6,775	6,776
170-1211-611243-000-000-000-00-000-0000	Homebound Teacher	19,758	19,761	19,825
170-1211-611501-000-000-000-00-000-0000	Paraprofessional	363,418	435,154	438,723
170-1211-611501-012-000-000-00-000-0000	Paraprofessional-ESS	7,912	8,205	8,215
170-1212-611240-000-000-000-00-000-0000	Special Education Support Teacher	525,243	535,863	547,479
170-1212-611240-012-000-000-00-000-0000	Special Ed Support Teacher-TAPPS	6,630	6,631	6,631
170-1214-611242-000-000-000-00-000-0000	Adaptive Physical Education Teacher	38,908	39,424	39,487
170-1216-611245-000-000-000-00-000-0000	Early Steps Teacher	6,907	13,725	13,726
170-1216-611247-000-000-000-00-000-0000	Special Ed Non-Cat Preschool Teacher	105,208	118,335	125,936
170-1216-611505-000-000-000-00-000-0000	Special Ed Non-Cat Preschool Para	49,012	57,191	57,663
170-1220-611281-000-000-000-00-000-0000	Gifted Teacher	134,550	140,898	143,064
170-1220-611283-000-000-000-00-000-0000	Talented Teacher	24,142	22,812	23,429
170-12xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	22,604	21,810	22,090
170-12xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	379,459	392,588	386,342

Terrebonne Parish School Board
 1 Cent Sales Tax Fund Budget
 Salaries and Benefits - Program 000
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
170-12xx-623300-000-000-00-000-0000	LA School Empl Rtmt-LSERS	9,942	4,749	4,758
170-12xx-623903-xxx-000-000-00-000-0000	Optional Retirement Expense	1,690	3,880	3,853
170-12xx-623905-xxx-000-000-00-000-0000	LA State Empl Rtmt-LASERS	2,393	2,371	2,343
170-12xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	6,376	6,556	6,615
1300 - Career and Technical Education Programs				
170-1340-611235-000-000-000-00-000-0000	Family and Consumer Science Teacher	46,532	49,680	49,825
170-1360-611237-000-000-000-00-000-0000	Business and Administration Teacher	75,724	76,507	76,674
170-1370-611239-000-000-000-00-000-0000	Health Science Teacher	24,743	24,906	24,956
170-1390-611238-000-000-000-00-000-0000	Other Career and Technical Teacher	102,706	102,506	103,435
170-1390-611501-000-000-000-00-000-0000	Paraprofessional	12,693	11,766	12,284
170-13xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	3,805	3,598	3,632
170-13xx-623101-000-000-000-00-000-0000	Teachers' Retirement	63,878	62,338	61,133
170-13xx-623300-000-000-000-00-000-0000	LA School Employees Rtmt-LSERS	1,809	1,723	1,727
170-13xx-623903-000-000-000-00-000-0000	Optional Retirement Expense	0	1,560	1,543
170-13xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	2,485	2,461	2,430
170-13xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,289	1,059	1,066
1400 - Other Instructional Programs				
170-1410-611266-000-000-000-00-000-0000	Sec Instrumental/Vocal Teacher	70,098	81,581	82,552
170-1410-611267-000-000-000-00-000-0000	Elem Instrumental Music Teacher	67,976	67,552	67,823
170-1480-611262-012-000-000-00-000-0000	Alternative Program Teacher-TAPPS	67,844	68,491	68,592
170-1480-611262-048-000-000-00-000-0000	Alternative Program Teacher-JJC	13,250	13,282	13,282
170-1480-611264-000-000-000-00-000-0000	In-School Intervention Teacher	28,968	33,260	35,828
170-1480-611264-012-000-000-00-000-0000	In-School Intervention Teacher-TAPPS	5,876	5,570	5,570
170-1480-611501-000-000-000-00-000-0000	Paraprofessional	4,128	4,129	4,128
170-1480-611501-048-000-000-00-000-0000	Paraprofessional-JJC	4,130	4,129	4,129
170-1490-611272-000-000-000-00-000-0000	JAG Teacher	19,183	19,919	13,193
170-14xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	4,081	4,121	4,097
170-14xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	69,832	73,224	70,965
170-14xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	1,126	1,187	1,178
1500 - Special Programs				
170-1510-611208-000-000-000-00-000-0000	Elementary Teacher (1-8)	70,475	70,676	70,525
170-1510-611248-000-000-000-00-000-0000	Instructional Interventionist	22,091	20,180	13,551

Terrebonne Parish School Board
 1 Cent Sales Tax Fund Budget
 Salaries and Benefits - Program 000
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Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
170-1510-611249-000-000-000-000-0000	Intervention Content Leader	45,246	0	0
170-1510-611501-000-000-000-00-000-0000	Paraprofessional	73,930	73,290	73,804
170-1520-611255-000-000-000-00-000-0000	EL Teacher	26,359	33,072	33,140
170-1520-611257-000-000-000-00-000-0000	EL Interpreter	12,506	16,183	18,145
170-1520-611501-000-000-000-00-000-0000	Paraprofessional	8,205	12,248	12,264
170-1530-611271-000-000-000-00-000-0000	Pre-Kindergarten Teacher	286,614	282,408	283,923
170-1530-611501-000-000-000-00-000-0000	Paraprofessional	182,839	178,621	180,830
170-15xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	10,319	8,892	8,919
170-15xx-623101-000-000-000-00-000-0000	Teachers' Retirement	176,308	163,253	160,738
170-15xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	4,077	1,656	1,631
170-15xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	2,915	2,727	2,732
1600 - Adult Education and Literacy Programs				
170-1600-611284-000-000-000-00-000-0000	Adult Education Teacher	13,199	18,802	19,706
170-1600-611501-000-000-000-00-000-0000	Paraprofessional	16,514	16,516	16,514
170-1600-622500-000-000-000-00-000-0000	Medicare Part A	431	483	498
170-1600-623101-000-000-000-00-000-0000	Teachers' Retirement	7,726	9,114	9,128
170-1600-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	119	141	147
2100 - Support Services				
170-2111-611401-000-000-000-00-000-0000	Clerical/Secretarial	8,886	8,964	8,964
170-2122-611305-000-000-000-00-000-0000	Guidance Counselor	249,063	248,803	250,473
170-2122-611327-000-000-000-00-000-0000	Behavior Interventionist	13,352	13,348	13,348
170-2122-611409-000-000-000-00-000-0000	Guidance Secretary	24,778	24,194	25,281
170-2131-611144-000-000-000-00-000-0000	Nurse Coordinator	7,976	6,140	6,288
170-2134-611601-000-000-000-00-000-0000	Nursing Assistant	20,202	22,944	24,476
170-2134-611841-000-000-000-00-000-0000	Health Nurse	84,154	91,333	95,104
170-2140-611401-000-000-000-00-000-0000	Clerical/Secretarial	8,220	8,751	8,761
170-2140-611425-000-000-000-00-000-0000	Microfilm Clerk	4,221	4,299	4,309
170-2142-611325-000-000-000-00-000-0000	Psychologist	81,432	79,949	80,132
170-2145-611331-000-000-000-00-000-0000	Educational Diagnostician	54,559	54,393	54,505
170-2145-611339-000-000-000-00-000-0000	Pupil Appraisal Coordinator	7,032	7,029	7,075
170-2149-611323-000-000-000-00-000-0000	Social Worker	40,771	41,056	41,133
170-2149-611323-012-000-000-00-000-0000	Social Worker-TAPPS	6,806	6,807	6,807
170-2152-611301-000-000-000-00-000-0000	Speech Therapist/Pathologist	91,474	93,050	93,341

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1 Cent Sales Tax Fund Budget
Salaries and Benefits - Program 000
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Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
170-2152-611303-000-000-000-000-0000	Speech Therapist Assistant	57,508	57,976	58,112
170-2152-611329-000-000-000-000-0000	Qualified Exam/Speech Pathologist	32,836	26,052	26,505
170-2152-611338-000-000-000-000-0000	Speech Therapy Coordinator	0	6,885	6,885
170-2153-611337-000-000-000-000-0000	Audiologist	6,968	6,969	7,013
170-2154-611903-000-000-000-000-0000	Special Education Interpreter	12,319	12,468	12,468
170-2161-611321-000-000-000-000-0000	Occupational Therapist	13,241	13,522	13,560
170-2170-611335-000-000-000-000-0000	Assistive Technologist	6,567	6,597	6,597
170-2180-611371-000-000-000-000-0000	Project Itinerant Liaison	6,030	6,070	6,109
170-2180-611509-000-000-000-000-0000	Migrant Advocate	4,130	4,129	4,129
170-2180-611821-000-000-000-000-0000	Migrant Recruiter	6,877	5,598	6,733
170-2180-611822-000-000-000-000-0000	Community Liaison	5,914	5,932	5,963
170-2190-611355-000-000-000-000-0000	Instructional Technology Specialist	7,080	7,080	7,124
170-21xx-622500-xxx-000-000-000-0000	Medicare Part A Expense	12,504	11,895	12,114
170-21xx-623101-xxx-000-000-000-0000	Teachers' Retirement	203,718	206,438	203,857
170-21xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	2,764	2,730	2,704
170-21xx-626001-xxx-000-000-000-0000	Workers' Compensation Insurance	3,427	3,455	3,503
2200 - Instructional Staff Services				
170-2211-611401-000-000-000-000-0000	Clerical/Secretarial	8,964	8,964	8,964
170-2212-611363-000-000-000-000-0000	Special Area Coordinator	14,202	14,043	14,089
170-2212-611373-000-000-000-000-0000	Special Area Facilitator	44,222	47,615	47,730
170-2212-611401-000-000-000-000-0000	Clerical/Secretarial	13,160	13,157	13,177
170-2214-611129-000-000-000-000-0000	Turnaround Specialist	2,814	0	0
170-2214-611349-000-000-000-000-0000	Reading Consultant	6,950	6,951	6,950
170-2214-611362-000-000-000-000-0000	Administrative Intern	3,594	5,956	5,977
170-2214-611363-000-000-000-000-0000	Special Area Coordinator	6,809	6,806	6,807
170-2214-611367-000-000-000-000-0000	Staff Development Coordinator	7,657	7,171	7,172
170-2214-611369-000-000-000-000-0000	Early Childhood Coordinator	13,392	13,420	13,451
170-2214-611401-000-000-000-000-0000	Clerical/Secretarial	21,896	26,170	26,176
170-2214-661822-000-000-000-000-0000	Support Service Coordinator	6,711	6,709	6,710
170-2216-611363-000-000-000-000-0000	Special Area Coordinator	7,595	7,591	7,591
170-2220-611342-000-000-000-000-0000	Literacy Content Leader	0	0	32,557
170-2220-611344-000-000-000-000-0000	Intervention Content Leader	0	213,809	170,679
170-2220-611347-000-000-000-000-0000	Curriculum Specialist	23,687	27,085	27,161
170-2220-611348-000-000-000-000-0000	ELA Content Leader	6,430	6,597	6,597

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 Salaries and Benefits - Program 000
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Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
170-2220-611350-000-000-000-000-0000	Math Content Leader	6,147	6,517	6,547
170-2220-611352-000-000-000-000-000-0000	STEM Coordinator	6,809	6,845	6,845
170-2220-611353-000-000-000-000-000-0000	Master Teacher	40,234	38,597	40,155
170-2220-611354-000-000-000-000-000-0000	Lead Teacher	27,263	13,580	20,127
170-2220-611357-000-000-000-000-000-0000	Instructional Coach	128,062	5,570	6,030
170-2252-611287-000-000-000-000-000-0000	Elementary Librarian	150,925	155,084	155,913
170-2252-611288-000-000-000-000-000-0000	Secondary Librarian	42,312	39,634	39,695
170-2259-611423-000-000-000-000-000-0000	Media Center Clerk	4,377	4,404	4,404
170-2290-611361-000-000-000-000-000-0000	Education Technology Facilitator	7,080	7,080	7,080
170-2290-611363-000-000-000-000-000-0000	Special Area Coordinator	6,883	6,885	6,885
170-2290-611377-000-000-000-000-000-0000	Federal Programs Grant Liaison	6,830	6,830	6,869
170-22xx-622500-000-000-000-000-000-0000	Medicare Part A Expense	8,607	9,347	9,408
170-22xx-623101-000-000-000-000-000-0000	Teachers' Retirement	153,464	168,789	167,056
170-22xx-623903-000-000-000-000-000-0000	Optional Retirement Expense	1,677	1,662	1,652
170-22xx-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	2,461	2,800	2,814
2300 - General Administration				
170-2310-631438-000-000-000-000-000-0000	Sales Tax Collection Fee	129,339	132,000	132,000
170-2310-633310-000-000-000-000-000-0000	Financial Audit Fees	6,570	5,300	5,300
170-2310-634058-000-000-000-000-000-0000	Cash Management Fees	4,855	5,000	5,000
170-2312-611429-000-000-000-000-000-0000	Receptionist/Switchboard Operator	4,395	4,404	4,404
170-2312-611431-000-000-000-000-000-0000	Executive Assistant	6,631	6,631	6,631
170-2321-611421-000-000-000-000-000-0000	Executive Secretary	5,148	5,189	5,189
170-2324-611417-000-000-000-000-000-0000	Assistant Superintendent Secretary	4,634	4,634	4,634
170-23xx-622500-000-000-000-000-000-0000	Medicare Part A Expense	206	186	186
170-23xx-623101-000-000-000-000-000-0000	Teachers' Retirement	5,410	5,382	5,297
170-23xx-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	83	85	85
2400 - School Administration				
170-2410-611141-000-000-000-000-000-0000	Principal	247,302	238,038	230,228
170-2410-611141-012-000-000-000-000-0000	Principal-TAPPS	7,257	7,253	7,253
170-2410-611405-000-000-000-000-000-0000	School Clerical 12 Months	21,577	21,893	21,911
170-2410-611407-000-000-000-000-000-0000	School Clerical Non-12 Months	157,576	157,223	157,740
170-2410-611407-012-000-000-000-000-0000	School Clerical Non-12 Months-TAPPS	4,277	4,276	4,276
170-2410-614001-000-000-000-000-000-0000	Sabbatical Leave	2,426	0	0

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Salaries and Benefits - Program 000
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Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
170-2420-611142-000-000-000-000-0000	Assistant Principal	238,845	244,123	245,337
170-24xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	9,848	9,103	9,149
170-24xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	161,594	158,340	155,938
170-24xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	2,717	2,665	2,672
2500 - Business Services				
170-2511-611133-000-000-000-00-000-0000	Chief Accountant	11,278	6,430	0
170-2511-611401-000-000-000-00-000-0000	Administrative Assistant to CFO	4,634	4,634	4,634
170-2514-611411-000-000-000-00-000-0000	Payroll Clerk	4,444	1,145	4,444
170-2514-611803-000-000-000-00-000-0000	Payroll Manager	6,631	6,631	6,631
170-2514-611805-000-000-000-00-000-0000	Accountant	13,249	10,838	16,604
170-2515-611413-000-000-000-00-000-0000	Accounting Clerk	8,888	8,888	8,888
170-2515-611805-000-000-000-00-000-0000	Accountant	27,706	31,750	34,787
170-2520-611124-000-000-000-00-000-0000	Purchasing Agent	7,245	6,347	6,389
170-2520-611819-000-000-000-00-000-0000	Buyer	5,858	0	0
170-2530-611151-000-000-000-00-000-0000	Warehouse Manager	5,101	5,101	5,101
170-2530-611153-000-000-000-00-000-0000	Assistant Warehouse Manager	0	0	4,739
170-2530-611607-000-000-000-00-000-0000	Warehouse Clerk	8,823	8,827	8,831
170-2530-611631-000-000-000-00-000-0000	Driver/General Laborer	8,535	8,741	4,362
170-2540-611401-000-000-000-00-000-0000	Clerical/Secretarial	4,337	4,347	4,357
170-2590-611401-000-000-000-00-000-0000	Clerical/Secretarial	8,886	4,404	4,404
170-2590-611422-000-000-000-00-000-0000	Employee Benefits Coordinator	0	5,101	5,101
170-25xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,654	1,444	1,548
170-25xx-623101-000-000-000-00-000-0000	Teachers' Retirement	22,259	20,276	21,501
170-25xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	6,663	6,506	6,611
170-25xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	2,734	718	718
170-25xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	1,154	1,109	1,147
2600 - Operations and Maintenance of Plant Services				
170-2610-611131-000-000-000-00-000-0000	Plant Operations Manager	7,543	7,245	7,245
170-2610-611401-000-000-000-00-000-0000	Clerical/Secretarial	6,853	8,867	8,877
170-2620-611611-000-000-000-00-000-0000	General Maintenance Helper	30,396	26,333	48,276
170-2620-611621-000-000-000-00-000-0000	Non-12 Month Custodian	12,583	12,663	12,252
170-2620-611623-000-000-000-00-000-0000	Building Manager and Custodian	428,461	448,525	459,290
170-2620-611623-012-000-000-00-000-0000	Building Manager and Custodian-TAPPS	4,300	4,309	4,308

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1 Cent Sales Tax Fund Budget
Salaries and Benefits - Program 000
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Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
170-2620-611701-000-000-000-000-0000	General Maintenance Leaderman	5,101	5,101	5,101
170-2620-611705-000-000-000-000-0000	Carpenter	23,179	23,331	28,010
170-2620-611707-000-000-000-000-0000	Roofer	5,122	9,056	9,348
170-2620-611709-000-000-000-000-0000	Mason	4,674	4,674	4,674
170-2620-611711-000-000-000-000-0000	Plumber	7,652	4,867	9,734
170-2620-611713-000-000-000-000-0000	HVAC Technician	14,066	19,134	38,028
170-2620-611717-000-000-000-000-0000	Electrician	8,053	4,831	4,837
170-2620-612901-000-000-000-000-0000	Forecast Adjustment	0	(17,850)	(17,850)
170-2630-611719-000-000-000-000-0000	Grounds Care Personnel	1,675	0	0
170-26xx-622500-xxx-000-000-000-0000	Medicare Part A Expense	8,116	7,780	8,886
170-26xx-623101-000-000-000-000-0000	Teachers' Retirement	1,782	2,287	2,237
170-26xx-623300-xxx-000-000-000-0000	LA School Empl Rtmt-LSERS	155,050	153,473	172,462
170-26xx-626001-xxx-000-000-000-0000	Workers' Compensation Insurance	18,092	18,193	20,702
2700 - Student Transportation Services				
170-2710-611401-000-000-000-000-0000	Clerical/Secretarial	4,404	4,404	4,404
170-2710-611704-000-000-000-000-0000	Fleet Operations Dispatcher	5,074	4,819	4,819
170-2710-611721-000-000-000-000-0000	Fleet Operations Coordinator	4,674	4,674	4,674
170-2721-611633-000-000-000-000-0000	Transportation Driver	73,740	75,311	75,326
170-2721-611635-000-000-000-000-0000	Regular Education Bus Driver	346,537	367,786	381,404
170-2721-612901-000-000-000-000-0000	Forecast Adjustment	0	(13,650)	(13,650)
170-2731-611637-000-000-000-000-0000	Special Education Bus Driver	54,840	47,508	58,060
170-2732-611541-000-000-000-000-0000	Special Education Bus Attendant	64,202	72,200	72,253
170-27xx-622500-000-000-000-000-0000	Medicare Part A Expense	8,024	7,762	8,146
170-27xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	156,763	158,112	165,234
170-27xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	1,237	1,223	1,205
170-27xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	27,074	28,119	29,438
2800 - Central Services				
170-2821-611823-000-000-000-000-0000	Public Information Officer	6,972	6,972	7,014
170-2833-611401-000-000-000-000-0000	Clerical/Secretarial	19,013	17,571	0
170-2833-611410-000-000-000-000-0000	Human Resource Clerk	0	0	17,610
170-2833-611412-000-000-000-000-0000	Position Control Specialist	4,700	4,700	4,716
170-2843-611813-000-000-000-000-0000	Data Processing Programmer	13,036	13,036	13,066
170-2845-611136-000-000-000-000-0000	Network System Administrator	7,245	7,245	7,245

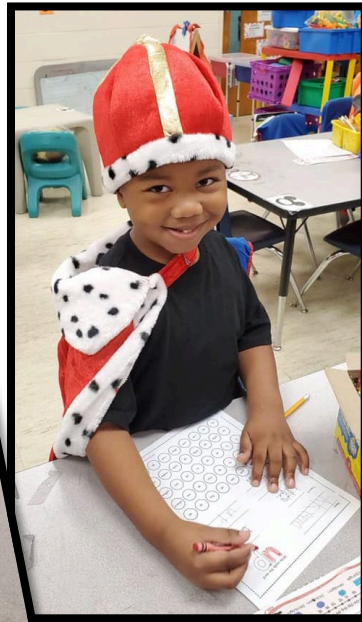
Terrebonne Parish School Board
1 Cent Sales Tax Fund Budget
Technology - Program 030
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Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
1100 - Regular Programs				
170-1100-643018-000-030-000-00-000-0000	Equipment Repair Service	\$19,070	\$10,000	\$40,000
170-1100-653015-000-030-000-00-000-0000	Data Circuits	65,925	53,342	28,917
170-1100-653025-000-030-000-00-000-0000	Internet Services	37,061	5,454	5,454
170-1100-653038-000-030-000-00-000-0000	Web Based Access License	295,713	159,241	159,241
170-1100-661510-000-030-000-00-000-0000	Technology Related Supplies	199,921	0	0
170-1100-661510-035-030-000-00-000-0000	Technology Related Supplies-SDN	39,022	0	0
170-1100-673410-000-030-000-00-000-0000	Equipment-Technology Hardware	0	50,000	50,000
1410 - Co-Curricular Activities				
170-1410-653038-000-030-000-00-000-0000	Web Based Access License	4,560	5,400	4,500
2111 - Supervision - Attendance/Social Work				
170-2111-661510-000-030-000-00-000-0000	Technology Related Supplies	2,614	0	0
2130 - Health Services				
170-2130-661510-000-030-000-00-000-0000	Technology Related Supplies	0	13,000	2,000
2211 - Regular Programs-Elementary & Secondary				
170-2211-661510-000-030-000-00-000-0000	Technology Related Supplies	1,781	0	0
2220 - Instruction & Curriculum Development Services				
170-2220-661510-000-030-000-00-000-0000	Technology Related Supplies	6,896	4,000	4,000
2231 -Instructional Staff Training-Regular Education				
170-2231-632012-000-030-000-00-000-0000	Consultant Services	0	1,000	1,000
170-2231-661510-000-030-000-00-000-0000	Technology Related Supplies	0	400	400
2252 - School Library/Media Services				
170-2252-634014-000-030-000-00-000-0000	Off-Site Software Hosting Service	4,583	0	0
170-2252-634019-000-030-000-00-000-0000	Application Software Maintenance	39,053	0	0
170-2252-653038-000-030-000-00-000-0000	Web Based Access License	21,603	0	0
2290 - Other Instructional Staff Services				
170-2290-661510-000-030-000-00-000-0000	Technology Related Supplies	76	350	100

Terrebonne Parish School Board
 1 Cent Sales Tax Fund Budget
 Technology - Program 030
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
2310 - Board of Education Services				
170-2310-631438-000-030-000-00-000-0000	Sales Tax Collection Fee	13,246	14,000	14,000
170-2310-633310-000-030-000-00-000-0000	Financial Audit Fees	0	300	300
170-2310-653038-000-030-000-00-000-0000	Web Based Access License	29,467	0	0
170-2310-661068-000-030-000-00-000-0000	Security Supplies	4,247	4,300	2,500
2321 - Office of Superintendent Services				
170-2321-661510-000-030-000-00-000-0000	Technology Related Supplies	68	50	0
2324 - Office of Assistant Superintendent Services				
170-2324-661510-000-030-000-00-000-0000	Technology Related Supplies	246	1,500	1,000
2400 - School Administration				
170-2400-634019-000-030-000-00-000-0000	Application Software Maintenance	2,080	1,900	2,200
2500 - Business Services				
170-2510-661510-000-030-000-00-000-0000	Technology Related Supplies	4,220	1,700	1,000
2520 - Purchasing Services				
170-2520-653038-000-030-000-00-000-0000	Web Based Access License	21,365	0	0
2600 - Operations and Maintenance of Plant Services				
170-2620-643048-000-030-000-00-000-0000	Network Wiring Installation	103,898	0	0
2710 - Supervision-Student Transportation				
170-2710-661510-000-030-000-00-000-0000	Technology Related Supplies	628	500	250
2821 - Supervision-Information Services				
170-2821-661510-000-030-000-00-000-0000	Technology Related Supplies	749	0	0
2830 - Personnel/Human Resource Services				
170-2830-653038-000-030-000-00-000-0000	Web Based Access License	118,438	60,000	60,000
170-2830-661510-000-030-000-00-000-0000	Technology Related Supplies	133	1,000	1,000

½ Cent Sales Tax Fund



THE 1/2 CENT SALES TAX FUND BUDGET

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**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2021/2022**

	2021/2022 Original Budget
Revenues	
Local - Sales Tax	\$11,498,126
- Interest	<u>20,000</u>
Total Revenues	11,518,126
Expenditures	
Salaries	7,048,000
Employee Benefits	1,910,108
Purchased Services	<u>78,577</u>
Total Expenditures	9,036,685
Net Change in Fund Balance	2,481,441
Fund Balance	
Beginning Fund Balance	6,990,581
Ending Fund Balance	
Restricted, Salaries & Benefits	<u>\$9,472,022</u>

**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2021/2022**

	2021/2022 Original Budget
<hr/>	
Revenues	
Local - Sales Tax	\$11,498,126
- Interest	<u>20,000</u>
Total Revenues	11,518,126
 Expenditures	
Instructional	5,856,561
Instructional Support Services	2,805,246
Operation of Non-Instructional Services	<u>374,878</u>
Total Expenditures	9,036,685
 Net Change in Fund Balance	 2,481,441
 Fund Balance	
Beginning Fund Balance	6,990,581
 Ending Fund Balance	
Restricted, Salaries & Benefits	<u>\$9,472,022</u>
<hr/>	

**Terrebonne Parish School Board
1/2 Cent Sales Tax Fund (2014)
Fiscal Year 2021/2022**

	Actual	Revised	Original
	2019/2020	2020/2021	2021/2022
Revenues			
Local - Sales Tax	\$11,221,845	\$10,950,596	\$11,498,126
- Interest	<u>73,504</u>	<u>20,000</u>	<u>20,000</u>
Total Revenues	11,295,349	10,970,596	11,518,126
Expenditures			
Salaries	8,673,290	7,028,612	7,048,000
Employee Benefits	2,401,727	1,922,906	1,910,108
Purchased Services	<u>81,180</u>	<u>77,103</u>	<u>78,577</u>
Total Expenditures	11,156,197	9,028,621	9,036,685
Other Financing Sources (Uses)			
Other Uses of Funds	<u>0</u>	<u>(1,000,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	0	(1,000,000)	0
Net Change in Fund Balance	139,152	941,975	2,481,441
Fund Balance			
Beginning Fund Balance	5,909,454	6,048,606	6,990,581
Ending Fund Balance			
Restricted, Salaries & Benefits	<u>\$6,048,606</u>	<u>\$6,990,581</u>	<u>\$9,472,022</u>

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - 1/2 Cent Sales Tax Fund

	<u>Actual</u> <u>2017/2018</u>	<u>Actual</u> <u>2018/2019</u>	<u>Actual</u> <u>2019/2020</u>	<u>Revised</u> <u>Budget</u> <u>2020/2021</u>	<u>Original</u> <u>Budget</u> <u>2021/2022</u>	<u>Projected</u> <u>Budget</u> <u>2022/2023</u>	<u>Projected</u> <u>Budget</u> <u>2023/2024</u>	<u>Projected</u> <u>Budget</u> <u>2024/2025</u>
Revenues								
Local Sources	\$10,713,160	\$11,006,120	\$11,295,349	\$10,970,596	\$11,518,126	\$11,402,945	\$11,174,886	\$11,286,635
Total Revenues	10,713,160	11,006,120	11,295,349	10,970,596	11,518,126	11,402,945	11,174,886	11,286,635
Expenditures								
Salaries	6,979,516	6,911,312	8,673,290	7,028,612	7,048,000	7,117,696	7,180,642	7,198,437
Employee Benefits	1,953,477	1,954,503	2,401,727	1,922,906	1,910,108	2,011,554	2,045,725	2,097,227
Purchased Services	<u>80,616</u>	<u>82,360</u>	<u>81,180</u>	<u>77,103</u>	<u>78,577</u>	<u>81,170</u>	<u>81,992</u>	<u>81,880</u>
Total Expenditures	9,013,609	8,948,175	11,156,196	9,028,621	9,036,685	9,210,420	9,308,359	9,377,544
Other Uses of Funds	(1,000,000)	<u>0</u>	<u>0</u>	(1,000,000)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	(1,000,000)	0	0	(1,000,000)	0	0	0	0
Net Change in Fund Balance	699,551	2,057,945	139,152	941,975	2,481,441	2,192,525	1,866,527	1,909,091
Fund Balance								
Beginning	3,151,958	3,851,509	5,909,454	6,048,606	6,990,581	9,472,022	11,664,547	13,531,074
Ending Fund Balance								
Restricted	<u>3,851,509</u>	<u>5,909,454</u>	<u>6,048,606</u>	<u>6,990,581</u>	<u>9,472,022</u>	<u>11,664,547</u>	<u>13,531,074</u>	<u>15,440,165</u>
Total Ending Fund Balance	<u>\$3,851,509</u>	<u>\$5,909,454</u>	<u>\$6,048,606</u>	<u>\$6,990,581</u>	<u>\$9,472,022</u>	<u>\$11,664,547</u>	<u>\$13,531,074</u>	<u>\$15,440,165</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
1/2 Cent Sales Tax Fund Budget
Fiscal Year 2021/2022

1/2 Cent Sales Tax Allocation

The 1/2 Cent Sales Tax Fund was created for the 2014/2015 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 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 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
1100 - Regular Programs				
180-1105-611205-000-000-000-000-0000	Kindergarten Teacher	\$287,886	\$236,000	\$236,000
180-1110-611208-000-000-000-00-000-0000	Elementary Teacher (1-8)	2,407,009	1,939,093	1,932,000
180-1110-611224-000-000-000-00-000-0000	Elementary Computer Lab Teacher	122,183	100,000	100,000
180-1110-611248-000-000-000-00-000-0000	Instructional Interventionist	5,000	4,000	4,000
180-1110-611249-000-000-000-00-000-0000	Intervention Content Leader	15,586	0	0
180-1110-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(30,720)	(30,720)
180-1110-614001-000-000-000-00-000-0000	Sabbatical Leave	1,300	0	0
180-1130-611231-000-000-000-00-000-0000	Secondary Teacher	787,494	642,905	652,000
180-1130-611234-000-000-000-00-000-0000	Secondary Computer Lab Teacher	12,922	8,000	8,000
180-1130-611501-000-000-000-00-000-0000	Paraprofessional	10,002	8,000	8,000
180-11xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	52,751	40,140	40,527
180-11xx-623101-000-000-000-00-000-0000	Teachers' Retirement	924,747	738,645	724,692
180-11xx-623903-000-000-000-00-000-0000	Optional Retirement Expense	4,203	1,120	1,108
180-11xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	0	1,604	1,580
180-11xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	14,536	11,644	11,727
1200 - Special Education				
180-1210-612901-000-000-000-00-000-0000	Forecast Adjustment	0	(14,080)	(14,080)
180-1211-611241-000-000-000-00-000-0000	Special Education Teacher	205,477	157,124	132,000
180-1211-611241-012-000-000-00-000-0000	Special Education Teacher-TAPPS	5,000	4,000	4,000
180-1211-611241-048-000-000-00-000-0000	Special Education Teacher-JJC	4,557	4,000	4,000
180-1211-611243-000-000-000-00-000-0000	Homebound Teacher	15,002	12,000	12,000
180-1211-611501-000-000-000-00-000-0000	Paraprofessional	224,803	212,407	214,000
180-1211-611501-012-000-000-00-000-0000	Paraprofessional-TAPS	4,859	4,000	4,000
180-1212-611240-000-000-000-00-000-0000	Special Education Support Teacher	415,286	341,700	348,000
180-1212-611240-012-000-000-00-000-0000	Special Ed Support Teacher-TAPPS	5,000	4,000	4,000
180-1214-611242-000-000-000-00-000-0000	Adaptive Physical Education Teacher	30,003	24,000	24,000
180-1216-611245-000-000-000-00-000-0000	Early Steps Teacher	4,999	8,000	8,000
180-1216-611247-000-000-000-00-000-0000	Special Ed Non-Cat Preschool Teacher	84,601	76,000	80,000
180-1216-611505-000-000-000-00-000-0000	Special Ed Non-Cat Preschool Para	29,872	28,000	28,000
180-1220-611281-000-000-000-00-000-0000	Gifted Teacher	104,782	88,000	88,000
180-1220-611283-000-000-000-00-000-0000	Talented Teacher	20,000	16,000	16,000
180-12xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	16,393	12,877	12,987
180-12xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	283,842	230,478	225,792

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
180-12xx-623300-xxx-000-000-000-0000	LA School Empl Rtmt-LSERS	4,515	2,870	2,870
180-12xx-623903-xxx-000-000-000-0000	Optional Retirement Expense	1,414	2,240	2,216
180-12xx-623905-xxx-000-000-000-0000	LA State Empl Rtmt-LASERS	2,032	1,604	1,580
180-12xx-626001-xxx-000-000-000-0000	Workers' Compensation Insurance	4,614	3,841	3,864
1300 - Career and Technical Education Programs				
180-1340-611235-000-000-000-000-0000	Family and Consumer Science Teacher	38,063	32,000	32,000
180-1360-611237-000-000-000-000-0000	Business and Administration Teacher	59,478	48,000	48,000
180-1370-611239-000-000-000-000-0000	Health Science Teacher	19,915	16,000	16,000
180-1390-611238-000-000-000-000-0000	Other Career and Technical Teacher	79,425	64,000	64,000
180-1390-611501-000-000-000-000-0000	Paraprofessional	7,649	6,000	6,000
180-13xx-622500-000-000-000-000-0000	Medicare Part A Expense	2,965	2,244	2,257
180-13xx-623101-000-000-000-000-0000	Teachers' Retirement	49,744	38,650	37,800
180-13xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	1,388	1,148	1,148
180-13xx-623903-000-000-000-000-0000	Optional Retirement Expense	0	1,120	1,108
180-13xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	2,030	1,604	1,580
180-13xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	1,089	661	664
1400 - Other Instructional Programs				
180-1410-611266-000-000-000-000-0000	Secondary Instrumental/Vocal Teacher	55,142	52,000	52,000
180-1410-611267-000-000-000-000-0000	Elementary Instrumental Music Teacher	55,298	44,000	44,000
180-1480-611262-012-000-000-000-0000	Alternative Program Teacher-TAPPS	54,100	44,000	44,000
180-1480-611262-048-000-000-000-0000	Alternative Program Teacher-JJC	9,997	8,000	8,000
180-1480-611264-000-000-000-000-0000	In-School Intervention Teacher	23,920	22,601	24,000
180-1480-611264-012-000-000-000-0000	In-School Intervention Teacher-TAPPS	4,999	4,000	4,000
180-1480-611501-000-000-000-000-0000	Paraprofessional	2,502	2,000	2,000
180-1480-611501-048-000-000-000-0000	Paraprofessional-JJC	2,499	2,000	2,000
180-1490-611272-000-000-000-000-0000	JAG Teacher	15,069	12,000	8,000
180-14xx-622500-xxx-000-000-000-0000	Medicare Part A Expense	3,241	2,633	2,615
180-14xx-623101-xxx-000-000-000-0000	Teachers' Retirement	55,610	46,912	45,360
180-14xx-626001-xxx-000-000-000-0000	Workers' Compensation Insurance	893	757	752
1500 - Special Programs				
180-1510-611208-000-000-000-000-0000	Elementary Teacher (1-8)	56,070	48,000	48,000
180-1510-611248-000-000-000-000-0000	Instructional Interventionist	16,729	12,000	8,000
180-1510-611249-000-000-000-000-0000	Intervention Content Leader	34,127	0	0

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
180-1510-611501-000-000-000-000-0000	Paraprofessional	45,003	36,000	36,000
180-1520-611255-000-000-000-000-0000	EL Teacher	19,942	20,000	20,000
180-1520-611257-000-000-000-000-0000	EL Interpreter	10,000	10,615	12,000
180-1520-611501-000-000-000-000-0000	Paraprofessional	5,000	6,000	6,000
180-1530-611271-000-000-000-000-0000	Pre-Kindergarten Teacher	224,716	176,000	176,000
180-1530-611501-000-000-000-000-0000	Paraprofessional	111,489	88,000	88,000
180-15xx-622500-000-000-000-000-0000	Medicare Part A Expense	7,440	5,164	5,158
180-15xx-623101-000-000-000-000-0000	Teachers' Retirement	126,277	94,198	92,232
180-15xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	3,048	802	790
180-15xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	2,092	1,567	1,560
1600 - Adult Education and Literacy Programs				
180-1600-611284-000-000-000-000-0000	Adult Education Teacher	10,002	11,855	12,000
180-1600-611501-000-000-000-000-0000	Paraprofessional	10,003	8,000	8,000
180-1600-622500-000-000-000-000-0000	Medicare Part A	290	270	274
180-1600-623101-000-000-000-000-0000	Teachers' Retirement	5,201	5,122	5,040
180-1600-626001-000-000-000-000-0000	Workers' Compensation Insurance	80	79	80
2100 - Support Services				
180-2111-611116-000-000-000-000-0000	Supervisor of Child Welfare	9,999	8,000	8,000
180-2111-611401-000-000-000-000-0000	Clerical/Secretarial	5,000	4,000	4,000
180-2122-611305-000-000-000-000-0000	Guidance Counselor	188,859	152,000	152,000
180-2122-611327-000-000-000-000-0000	Behavior Interventionist	9,995	8,000	8,000
180-2122-611409-000-000-000-000-0000	Guidance Secretary	14,794	12,000	12,000
180-2131-611144-000-000-000-000-0000	Nurse Coordinator	5,594	4,000	4,000
180-2134-611601-000-000-000-000-0000	Nursing Assistant	12,393	11,225	12,000
180-2134-611841-000-000-000-000-0000	Health Nurse	70,404	59,044	60,000
180-2140-611401-000-000-000-000-0000	Clerical/Secretarial	4,733	4,000	4,000
180-2140-611425-000-000-000-000-0000	Microfilm Clerk	2,417	2,000	2,000
180-2142-611325-000-000-000-000-0000	Psychologist	60,951	48,000	48,000
180-2145-611331-000-000-000-000-0000	Educational Diagnostician	39,994	32,000	32,000
180-2145-611339-000-000-000-000-0000	Pupil Appraisal Coordinator	4,995	4,000	4,000
180-2149-611323-000-000-000-000-0000	Social Worker	29,844	24,000	24,000
180-2149-611323-012-000-000-000-0000	Social Worker-TAPPS	5,000	4,000	4,000
180-2152-611301-000-000-000-000-0000	Speech Therapist/Pathologist	74,078	60,000	60,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
180-2152-611303-000-000-000-000-0000	Speech Therapist Assistant	44,700	36,000	36,000
180-2152-611329-000-000-000-000-0000	Qual Exam/Speech Pathologist	24,982	16,000	16,000
180-2152-611338-000-000-000-000-0000	Speech Therapy Coordinator	0	4,000	4,000
180-2153-611337-000-000-000-000-0000	Audiologist	4,999	4,000	4,000
180-2154-611903-000-000-000-000-0000	Special Education Interpreter	7,427	6,000	6,000
180-2161-611321-000-000-000-000-0000	Occupational Therapist	9,825	8,000	8,000
180-2170-611335-000-000-000-000-0000	Assistive Technologist	4,997	4,000	4,000
180-2180-611371-000-000-000-000-0000	Project Itinerant Liaison	5,000	4,000	4,000
180-2180-611509-000-000-000-000-0000	Migrant Advocate	2,499	2,000	2,000
180-2180-611821-000-000-000-000-0000	Migrant Recruiter	5,006	4,000	4,000
180-2180-611822-000-000-000-000-0000	Community Liaison	5,002	4,000	4,000
180-2190-611355-000-000-000-000-0000	Instructional Technology Specialist	5,000	4,000	4,000
180-21xx-622500-xxx-000-000-000-0000	Medicare Part A Expense	9,547	7,241	7,346
180-21xx-623101-xxx-000-000-000-0000	Teachers' Retirement	156,181	125,901	123,984
180-21xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	2,030	1,604	1,580
180-21xx-626001-xxx-000-000-000-0000	Workers' Compensation Insurance	2,610	2,098	2,120
2200 - Instructional Staff Services				
180-2211-611111-000-000-000-000-0000	Supervisor of Regular Programs	10,000	8,000	12,000
180-2211-611138-000-000-000-000-0000	District Assessment/Accountability Adm	5,004	4,000	4,000
180-2211-611401-000-000-000-000-0000	Clerical/Secretarial	5,000	4,000	4,000
180-2212-611112-000-000-000-000-0000	Supervisor of Special Education	5,000	6,809	8,000
180-2212-611363-000-000-000-000-0000	Special Area Coordinator	9,998	8,000	8,000
180-2212-611373-000-000-000-000-0000	Special Area Facilitator	33,002	28,000	28,000
180-2212-611401-000-000-000-000-0000	Clerical/Secretarial	7,458	6,000	6,000
180-2214-611113-000-000-000-000-0000	Supervisor of Federal Programs	5,000	4,000	4,000
180-2214-611129-000-000-000-000-0000	Turnaround Specialist	5,003	1,034	0
180-2214-611349-000-000-000-000-0000	Reading Consultant	5,001	4,000	4,000
180-2214-611362-000-000-000-000-0000	Administrative Intern	3,128	4,000	4,000
180-2214-611363-000-000-000-000-0000	Special Area Coordinator	4,997	4,000	4,000
180-2214-611367-000-000-000-000-0000	Staff Development Coordinator	5,155	4,000	4,000
180-2214-611369-000-000-000-000-0000	Early Childhood Coordinator	10,001	8,000	8,000
180-2214-611401-000-000-000-000-0000	Clerical/Secretarial	12,523	12,000	12,000
180-2214-611822-000-000-000-000-0000	Support Service Coordinator	4,996	4,000	4,000
180-2216-611363-000-000-000-000-0000	Special Area Coordinator	4,992	4,000	4,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
180-2220-611342-000-000-000-000-0000	Literacy Content Leader	0	0	20,000
180-2220-611344-000-000-000-000-000-0000	Intervention Content Leader	0	134,900	104,000
180-2220-611347-000-000-000-000-000-0000	Curriculum Specialist	18,279	16,000	16,000
180-2220-611348-000-000-000-000-000-0000	ELA Content Leader	4,844	4,000	4,000
180-2220-611350-000-000-000-000-000-0000	Math Content Leader	4,675	4,000	4,000
180-2220-611352-000-000-000-000-000-0000	STEM Coordinator	4,999	4,000	4,000
180-2220-611353-000-000-000-000-000-0000	Master Teacher	30,007	24,000	24,000
180-2220-611354-000-000-000-000-000-0000	Lead Teacher	20,264	8,000	12,000
180-2220-611357-000-000-000-000-000-0000	Instructional Coach	97,553	3,715	4,000
180-2220-611360-000-000-000-000-000-0000	Instructional Mentor	3,813	0	0
180-2252-611287-000-000-000-000-000-0000	Elementary Librarian	115,411	96,000	96,000
180-2252-611288-000-000-000-000-000-0000	Secondary Librarian	32,904	24,000	24,000
180-2259-611423-000-000-000-000-000-0000	Media Center Clerk	2,488	2,000	2,000
180-2290-611361-000-000-000-000-000-0000	Education Technology Facilitator	5,000	4,000	4,000
180-2290-611363-000-000-000-000-000-0000	Special Area Coordinator	5,000	4,000	4,000
180-2290-611377-000-000-000-000-000-0000	Federal Programs Grant Liaison	5,000	4,000	4,000
180-22xx-622500-000-000-000-000-000-0000	Medicare Part A Expense	6,836	5,918	5,973
180-22xx-623101-000-000-000-000-000-0000	Teachers' Retirement	121,478	106,011	104,856
180-22xx-623903-000-000-000-000-000-0000	Optional Retirement Expense	1,419	1,120	1,108
180-22xx-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	1,943	1,765	1,776
2300 - General Administration				
180-2310-631438-000-000-000-000-000-0000	Sales Tax Collection Fee	77,915	73,703	75,177
180-2310-633310-000-000-000-000-000-0000	Financial Audit Fees	3,265	3,400	3,400
180-2312-611429-000-000-000-000-000-0000	Receptionist/Switchboard Operator	2,500	2,000	2,000
180-2312-611431-000-000-000-000-000-0000	Executive Assistant	5,000	4,000	4,000
180-2321-611421-000-000-000-000-000-0000	Executive Secretary	2,500	2,000	2,000
180-2324-611103-000-000-000-000-000-0000	Assistant Superintendent	5,000	4,000	4,000
180-2324-611417-000-000-000-000-000-0000	Assistant Superintendent Secretary	2,500	2,000	2,000
180-23xx-622500-000-000-000-000-000-0000	Medicare Part A Expense	181	136	136
180-23xx-623101-000-000-000-000-000-0000	Teachers' Retirement	4,550	3,612	3,552
180-23xx-626001-000-000-000-000-000-0000	Workers' Compensation Insurance	70	56	56
2400 - School Administration				
180-2410-611141-000-000-000-000-000-0000	Principal	173,053	132,000	128,000

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
180-2410-611141-012-000-000-00-000-0000	Principal-TAPPS	5,000	4,000	4,000
180-2410-611405-000-000-000-00-000-0000	School Clerical 12 Months	12,356	10,000	10,000
180-2410-611407-000-000-000-00-000-0000	School Clerical Non-12 Months	95,101	75,835	76,000
180-2410-611407-012-000-000-00-000-0000	School Clerical Non-12 Months-TAPPS	2,498	2,000	2,000
180-2410-614001-000-000-000-00-000-0000	Sabbatical Leave	1,376	0	0
180-2420-611142-000-000-000-00-000-0000	Assistant Principal	169,896	139,408	140,000
180-24xx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	6,660	4,987	4,946
180-24xx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	108,980	86,737	84,148
180-24xx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	1,837	1,456	1,440
2500 - Business Services				
180-2511-611105-000-000-000-00-000-0000	Chief Financial Officer	5,000	4,000	4,000
180-2511-611118-000-000-000-00-000-0000	Supervisor of Finance	0	0	4,000
180-2511-611133-000-000-000-00-000-0000	Chief Accountant	8,804	4,000	0
180-2511-611401-000-000-000-00-000-0000	Administrative Assistant to CFO	2,500	2,000	2,000
180-2514-611411-000-000-000-00-000-0000	Payroll Clerk	2,500	515	2,000
180-2514-611803-000-000-000-00-000-0000	Payroll Manager	5,000	4,000	4,000
180-2514-611805-000-000-000-00-000-0000	Accountant	10,000	8,000	8,000
180-2515-611413-000-000-000-00-000-0000	Accounting Clerk	5,000	4,000	4,000
180-2515-611805-000-000-000-00-000-0000	Accountant	21,273	20,000	20,000
180-2520-611124-000-000-000-00-000-0000	Purchasing Agent	5,000	4,000	4,000
180-2520-611819-000-000-000-00-000-0000	Buyer	5,000	0	0
180-2530-611151-000-000-000-00-000-0000	Warehouse Manager	2,500	2,000	2,000
180-2530-611153-000-000-000-00-000-0000	Assistant Warehouse Manager	0	0	2,000
180-2530-611607-000-000-000-00-000-0000	Warehouse Clerk	5,000	4,000	4,000
180-2530-611631-000-000-000-00-000-0000	Driver/General Laborer	4,907	4,000	2,000
180-2540-611401-000-000-000-00-000-0000	Clerical/Secretarial	2,500	2,000	2,000
180-2590-611125-000-000-000-00-000-0000	Risk Manager	5,000	5,543	4,000
180-2590-611401-000-000-000-00-000-0000	Clerical/Secretarial	5,000	4,000	2,000
180-2590-611422-000-000-000-00-000-0000	Employee Benefits Coordinator	0	0	2,000
180-25xx-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,250	912	938
180-25xx-623101-000-000-000-00-000-0000	Teachers' Retirement	18,255	13,964	14,136
180-25xx-623300-000-000-000-00-000-0000	LA School Empl Rtmt-LSERS	3,675	2,870	2,870
180-25xx-623905-000-000-000-00-000-0000	LA State Empl Rtmt-LASERS	2,035	428	428
180-25xx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	739	570	578

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
2600 - Operations and Maintenance of Plant Services				
180-2610-611131-000-000-000-000-0000	Plant Operations Manager	5,164	4,000	4,000
180-2610-611401-000-000-000-000-0000	Clerical/Secretarial	3,583	4,000	4,000
180-2620-611611-000-000-000-000-0000	General Maintenance Technician	17,461	12,000	22,000
180-2620-611621-000-000-000-000-0000	Custodian Non-12 Months	7,663	6,000	6,000
180-2620-611623-000-000-000-000-0000	Building Manager and Custodian	253,808	214,000	216,000
180-2620-611623-012-000-000-000-0000	Building Manager and Custodian-TAPPS	2,496	2,000	2,000
180-2620-611701-000-000-000-000-0000	General Maintenance Leaderman	2,500	2,000	2,000
180-2620-611705-000-000-000-000-0000	Carpenter	12,437	10,000	12,000
180-2620-611707-000-000-000-000-0000	Roofer	2,692	4,000	4,000
180-2620-611709-000-000-000-000-0000	Mason	2,500	2,000	2,000
180-2620-611711-000-000-000-000-0000	Plumber	3,644	2,000	4,000
180-2620-611713-000-000-000-000-0000	HVAC Technician	7,437	8,000	16,000
180-2620-611717-000-000-000-000-0000	Electrician	4,326	2,000	2,000
180-2620-612901-000-000-000-000-0000	Forecast Adjustment	0	(10,880)	(10,880)
180-2630-611719-000-000-000-000-0000	Grounds Care Personnel	733	0	0
180-26xx-622500-xxx-000-000-000-0000	Medicare Part A Expense	4,738	3,622	4,118
180-26xx-623101-000-000-000-000-0000	Teachers' Retirement	932	1,032	1,008
180-26xx-623300-xxx-000-000-000-0000	LA School Empl Rtmt-LSERS	90,447	71,356	79,786
180-26xx-626001-xxx-000-000-000-0000	Workers' Compensation Insurance	10,536	8,429	9,552
2700 - Student Transportation Services				
180-2710-611121-000-000-000-000-0000	Supervisor of Transportation	5,000	4,000	4,000
180-2710-611401-000-000-000-000-0000	Clerical/Secretarial	2,500	2,000	2,000
180-2710-611704-000-000-000-000-0000	Fleet Operations Dispatcher	3,106	2,000	2,000
180-2710-611721-000-000-000-000-0000	Fleet Operations Coordinator	2,500	2,000	2,000
180-2721-611633-000-000-000-000-0000	Transportation Driver	48,528	40,000	40,000
180-2721-611635-000-000-000-000-0000	Regular Education Bus Driver	285,223	241,248	250,000
180-2721-612901-000-000-000-000-0000	Forecast Adjustment	0	(8,320)	(8,320)
180-2731-611637-000-000-000-000-0000	Special Education Bus Driver	45,400	32,000	38,000
180-2732-611541-000-000-000-000-0000	Special Education Bus Attendant	42,764	38,000	38,000
180-27xx-622500-000-000-000-000-0000	Medicare Part A Expense	6,313	4,857	5,115
180-27xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	123,069	98,709	103,326
180-27xx-623905-000-000-000-000-0000	LA State Empl Rtmt-LASERS	1,016	802	790
180-27xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	21,103	17,379	18,229

Terrebonne Parish School Board
1/2 Cent Sales Tax Fund Budget
Salaries and Benefits
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
2800 - Central Services				
180-2821-611823-000-000-000-000-0000	Public Information Officer	5,000	4,000	4,000
180-2831-611117-000-000-000-000-0000	Supervisor of Personnel	5,000	4,000	4,000
180-2833-611401-000-000-000-000-0000	Clerical/Secretarial	11,131	8,000	0
180-2833-611410-000-000-000-000-0000	Human Resource Clerk	0	0	8,000
180-2833-611412-000-000-000-000-0000	Position Control Specialist	2,000	2,000	2,000
180-2841-611123-000-000-000-000-0000	Data Processing Manager	5,000	4,000	4,000
180-2843-611813-000-000-000-000-0000	Data Processing Programmer	10,000	8,000	8,000
180-2845-611136-000-000-000-000-0000	Network System Administrator	5,000	4,000	4,000
180-2845-611401-000-000-000-000-0000	Clerical/Secretarial	2,500	2,000	2,000
180-2845-611809-000-000-000-000-0000	Network System Engineer	5,000	4,000	4,000
180-2845-611811-000-000-000-000-0000	Technical Support Specialist	15,000	12,000	12,000
180-28xx-622500-000-000-000-000-0000	Medicare Part A Expense	879	661	662
180-28xx-623101-000-000-000-000-0000	Teachers' Retirement	17,064	13,422	13,104
180-28xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	262	208	208
3000 - Operation of Non-Instructional Services				
180-3111-611119-000-000-000-000-0000	Supervisor of Child Nutrition	5,000	4,000	4,000
180-3111-611401-000-000-000-000-0000	Clerical/Secretarial	2,500	2,000	2,000
180-3111-611413-000-000-000-000-0000	Accounting Clerk	2,500	2,000	2,000
180-3111-611813-000-000-000-000-0000	Data Processing Programmer	5,000	4,000	4,000
180-3112-611155-000-000-000-000-0000	Ambulatory CNP Manager	5,000	4,000	4,000
180-3120-611604-000-000-000-000-0000	Cafeteria Technician	232,479	191,036	192,000
180-3120-611631-000-000-000-000-0000	Driver/General Laborer	4,275	4,000	4,000
180-3121-611156-000-000-000-000-0000	Cafeteria Manager	53,907	40,000	40,000
180-3122-611157-000-000-000-000-0000	Assistant Cafeteria Manager	17,005	14,000	14,000
180-3122-611158-000-000-000-000-0000	Satellite School Facilitator	27,024	24,000	24,000
180-31xx-622500-000-000-000-000-0000	Medicare Part A Expense	5,073	3,761	3,854
180-31xx-623101-000-000-000-000-0000	Teachers' Retirement	85,010	69,501	69,048
180-31xx-623103-000-000-000-000-0000	Teachers' Retirement-Plan A	1,301	1,032	1,032
180-31xx-623300-000-000-000-000-0000	LA School Empl Rtmt-LSERS	2,002	1,722	1,722
180-31xx-626001-000-000-000-000-0000	Workers' Compensation Insurance	11,270	9,033	9,222
5000 - Debt Service and Other Uses of Funds				
180-5200-693238-000-000-000-000-0000	Support Transfer to Group Insurance	0	1,000,000	0
Total Salaries and Benefits		\$11,156,196	\$10,028,621	\$9,036,685

3/4 Cent Sales Tax Fund



THE 3/4 CENT SALES TAX FUND BUDGET

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**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2021/2022**

	2021/2022 Original Budget
Revenues	
Local - Sales Tax	\$17,370,335
- Interest	<u>45,000</u>
Total Revenues	17,415,335
Expenditures	
Purchased Services	1,822,524
Supplies	1,972,985
Debt Service & Miscellaneous	<u>15,500</u>
Total Expenditures	3,811,009
Other Financing Sources (Uses)	
Other Uses of Funds	<u>(13,844,468)</u>
Total Other Financing Sources (Uses)	(13,844,468)
Net Change in Fund Balance	(240,142)
Fund Balance	
Beginning Fund Balance	2,514,328
Ending Fund Balance	
Restricted, Instructional Programs	2,067,389
Committed, Band Uniforms	<u>206,797</u>
Total Ending Fund Balance	<u>\$2,274,186</u>

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2021/2022**

	2021/2022 Original Budget
Revenues	
Local - Sales Tax	\$17,370,335
- Interest	<u>45,000</u>
Total Revenues	17,415,335
Expenditures	
Instructional	3,690,009
Instructional Support Services	<u>121,000</u>
Total Expenditures	3,811,009
Other Financing Sources (Uses)	
Other Uses of Funds	<u>(13,844,468)</u>
Total Other Financing Sources (Uses)	(13,844,468)
Net Change in Fund Balance	(240,142)
Fund Balance	
Beginning Fund Balance	2,514,328
Ending Fund Balance	
Restricted, Instructional Programs	2,067,389
Committed, Band Uniforms	<u>206,797</u>
Total Ending Fund Balance	<u>\$2,274,186</u>

**Terrebonne Parish School Board
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2021/2022**

	Actual <u>2019/2020</u>	Revised Budget <u>2020/2021</u>	Original Budget <u>2021/2022</u>
Revenues			
Local - Sales Tax	\$16,886,366	\$16,543,176	\$17,370,335
- Interest	<u>37,018</u>	<u>45,000</u>	<u>45,000</u>
Total Revenues	16,923,384	16,588,176	17,415,335
Expenditures			
Instructional	2,372,448	4,960,901	3,690,009
General Administration	<u>121,782</u>	<u>121,898</u>	<u>121,000</u>
Total Expenditures	2,494,230	5,082,799	3,811,009
Other Financing Sources (Uses)			
Other Uses of Funds	<u>(13,452,613)</u>	<u>(13,182,023)</u>	<u>(13,844,468)</u>
Total Other Financing Sources (Uses)	(13,452,613)	(13,182,023)	(13,844,468)
Net Change in Fund Balance	976,541	(1,676,646)	(240,142)
Fund Balance			
Beginning Fund Balance	3,214,433	4,190,974	2,514,328
Ending Fund Balance	4,190,974	2,514,328	2,274,186
Nonspendable	55,228		
Restricted, Instructional Programs	3,868,951	2,337,531	2,067,389
Committed, Band Uniforms	<u>266,795</u>	<u>176,797</u>	<u>206,797</u>
Total Ending Fund Balance	<u>\$4,190,974</u>	<u>\$2,514,328</u>	<u>\$2,274,186</u>

TERREBONNE PARISH SCHOOL BOARD
3/4 Cent Sales Tax Fund (1976)
Fiscal Year 2021/2022

	50% Salaries & Benefits	30% Plant Operation & Maintenance	20% Instructional	Total
Revenues				
Local - Sales Tax	\$8,685,168	\$5,211,100	\$3,474,067	\$17,370,335
- Interest	45,000	0	0	45,000
Total Revenues	<u>8,730,168</u>	<u>5,211,100</u>	<u>3,474,067</u>	<u>17,415,335</u>
Expenditures				
Instructional	0	0	3,690,009	3,690,009
General Administration	60,500	36,300	24,200	121,000
Total	<u>60,500</u>	<u>36,300</u>	<u>3,714,209</u>	<u>3,811,009</u>
Other Financing Sources (Uses)				
Other Financing Uses				
Salaries & Benefits Transfer	(8,624,668)	0	0	(8,624,668)
Interest Transfer	(45,000)	0	0	(45,000)
Plant Operation & Maintenance Transfer	0	(5,174,800)	0	(5,174,800)
Total Other Financing Sources (Uses)	<u>(8,669,668)</u>	<u>(5,174,800)</u>	<u>0</u>	<u>(13,844,468)</u>
Net Change in Fund Balance	0	0	(240,142)	(240,142)
Fund Balance				
Beginning Fund Balance	0	0	2,514,328	2,514,328
Ending Fund Balance				
Restricted, Instructional Programs	0	0	2,067,389	2,067,389
Committed, Band Uniforms	0	0	206,797	206,797
Ending Fund Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,274,186</u></u>	<u><u>\$2,274,186</u></u>

Terrebonne Parish School Board
Houma, LA

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

	<u>Actual</u> <u>2017/2018</u>	<u>Actual</u> <u>2018/2019</u>	<u>Actual</u> <u>2019/2020</u>	<u>Revised</u> <u>Budget</u> <u>2020/2021</u>	<u>Original</u> <u>Budget</u> <u>2021/2022</u>	<u>Projected</u> <u>Budget</u> <u>2022/2023</u>	<u>Projected</u> <u>Budget</u> <u>2023/2024</u>	<u>Projected</u> <u>Budget</u> <u>2024/2025</u>
Revenues								
Local Sources	\$ 16,253,805	\$ 16,536,613	\$ 16,923,384	\$ 16,588,176	\$ 17,415,335	\$ 17,241,182	\$ 16,896,358	\$ 17,065,322
Total Revenues	16,253,805	16,536,613	16,923,384	16,588,176	17,415,335	17,241,182	16,896,358	17,065,322
Expenditures								
Purchased Services	1,441,043	1,009,666	1,107,190	1,640,759	1,822,524	1,675,958	1,728,314	1,754,367
Supplies	1,080,287	1,344,403	1,387,039	3,426,540	1,972,985	2,247,653	1,822,337	1,735,398
Debt Service and Miscellaneous	<u>10,800</u>	<u>9,000</u>	<u>0</u>	<u>15,500</u>	<u>15,500</u>	<u>15,500</u>	<u>15,800</u>	<u>15,600</u>
Total Expenditures	2,532,130	2,363,069	2,494,230	5,082,799	3,811,009	3,939,111	3,566,451	3,505,365
Other Sources of Funds	92,435	0	0	0	0	0	0	0
Other Uses of Funds	<u>(13,923,046)</u>	<u>(13,149,298)</u>	<u>(13,452,613)</u>	<u>(13,182,023)</u>	<u>(13,844,468)</u>	<u>(13,725,257)</u>	<u>(13,547,345)</u>	<u>(13,588,732)</u>
Total Other Sources (Uses)	(13,830,611)	(13,149,298)	(13,452,613)	(13,182,023)	(13,844,468)	(13,725,257)	(13,547,345)	(13,588,732)
Net Change in Fund Balance	(108,936)	1,024,246	976,542	(1,676,646)	(240,142)	(423,186)	(217,438)	(28,775)
Fund Balance								
Beginning	2,299,123	2,190,187	3,214,433	4,190,974	2,514,328	2,274,186	1,851,000	1,633,562
Ending Fund Balance								
Nonspendable	0	50,714	55,228	0	0	0	0	0
Restricted	1,983,392	2,926,924	3,868,951	2,337,531	2,067,389	1,614,203	1,366,765	1,307,990
Committed	<u>206,795</u>	<u>236,795</u>	<u>266,795</u>	<u>176,797</u>	<u>206,797</u>	<u>236,797</u>	<u>266,797</u>	<u>296,797</u>
Total Ending Fund Balance	<u>\$ 2,190,187</u>	<u>\$ 3,214,433</u>	<u>\$ 4,190,974</u>	<u>\$ 2,514,328</u>	<u>\$ 2,274,186</u>	<u>\$ 1,851,000</u>	<u>\$ 1,633,562</u>	<u>\$ 1,604,787</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
 3/4 Cent Sales Tax Fund Budget
 Fiscal Year 2021/2022

3/4 Cent Sales Tax Allocation

The 3/4 Cent Sales Tax Fund was created in the 1975/1976 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 program 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.

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 February 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.

School Type	Allotment per Student
Elementary & Middle Schools	\$40
Junior & Senior High Schools	\$45
Career & Technical High School	\$45

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Fiscal Year 2021/2022

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, and Vocal Music.

The library portion of the allotment provides annual allocations of \$5 per student, plus \$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 including Home Economics, Industrial Arts, Art, Business, and Vocal Music.

The Parish Allotment is an accumulating allotment, with any unexpended balances carried into the following year.

Band Allotment

The Band Allotment provides \$5 per student, plus \$2,500 to Junior High/Middle schools and \$6,500 to Senior High schools per year for Instrumental Music supplies, music, instruments, and instrument repair. Elementary Schools are allotted \$10 per student for band.

The Band 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 and 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.

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 3/4 Cent Sales Tax Fund using this allocation.

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

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Fiscal Year 2021/2022

against "allotment" or "non-allotment" appropriations. Any remaining balance is restricted 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 and Maintenance (30%), and Instructional Programs (20%).

The Salaries and Benefits portion of 50% and the Plant Operation and Maintenance portion of 30% are transferred directly into the General Operating 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 the General Operating 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 Committed 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 pre-kindergarten 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 is allocated to each school for the purchase of instructional technology such as computers, printers, or chromebooks/promethean boards.

Effective with the 2018/2019 fiscal year, band allotments were adjusted and combined into one allotment of \$6,500 for each high school and \$2,500 for each junior high and middle school, plus \$5 per student enrolled in the program. This combined allotment is to cover expenses such as instruments, supplies, music, etc. for the band program.

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Current Year - Program 000
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
1100 - Regular Programs				
190-1100-632018-000-000-260-00-000-0000	Instructional Services	\$0	\$3,240	\$3,000
190-1100-643018-000-000-000-00-000-0000	Equipment Repair Service	0	15,462	15,000
190-1100-655022-000-000-000-00-000-0000	Printed Report Cards	7,173	7,529	7,500
190-1100-656005-000-000-000-00-000-0000	Test/Evaluation Fee	47,833	80,000	80,000
190-1100-656009-000-000-000-00-000-0000	Tuition Expense-Student	189	189	190
190-1100-656300-000-000-000-00-000-0000	Tuition Private Sources	377	0	0
190-1100-661005-000-000-000-00-000-0000	Instructional Materials	51,208	51,208	50,000
190-1100-661005-000-000-069-00-000-0000	Instructional Materials-504	0	10,000	10,000
190-1100-661005-000-000-150-00-000-0000	Instructional Materials-Reading	132	50,000	50,000
190-1100-661005-000-000-190-00-000-0000	Instructional Materials-Soc Studies	0	20,000	20,000
190-1100-661005-000-000-220-00-000-0000	Instructional Materials-Math	41,845	50,000	50,000
190-1100-661005-000-000-260-00-000-0000	Instructional Materials-Science	0	30,000	30,000
190-1100-661005-000-000-468-00-000-0000	Instructional Materials-Other	0	20,000	20,000
190-1100-661008-000-000-000-00-000-0000	Instructional Materials-Unallocated	(6,216)	15,000	15,000
190-1100-661009-000-000-000-00-000-0000	Tuition Related Supplies	5,786	15,000	15,000
190-1100-661035-000-000-000-00-000-0000	Computer Furniture	0	55,213	50,000
190-1100-661037-000-000-000-00-000-0000	Classroom Furniture/Fixtures	4,488	70,000	50,000
190-1100-661037-027-000-930-00-000-0000	Classroom Furniture/Fixtures-MUL	0	0	15,000
190-1100-661037-035-000-930-00-000-0000	Classroom Furniture/Fixtures-SDN	27,931	14,224	0
190-1100-661040-000-000-000-00-000-0000	Testing Materials	17,072	20,000	20,000
1220 - Gifted and Talented				
190-1220-632032-000-000-000-00-000-0000	Talent Assessment Service	1,076	3,000	3,000
190-1220-661005-000-000-073-00-000-0000	Instructional Materials	1,384	15,050	15,050
1300 - Career and Technical Education Programs				
190-1300-643018-000-000-000-00-000-0000	Equipment Repair Service	0	1,000	1,000
190-1300-643018-040-000-000-00-000-0000	Equipment Repair Service-TCT	3,001	2,500	2,000
190-1300-644234-040-000-000-00-000-0000	Equipment Rental-TCT	0	12,000	10,000
190-1300-659015-040-000-000-00-000-0000	Certification Fee-TCT	3,079	2,302	2,302
190-1300-661005-040-000-000-00-000-0000	Instructional Materials-TCT	9,762	10,000	10,000
190-1300-661020-040-000-000-00-000-0000	Career/Technical Supplies-TCT	0	4,000	4,000
190-1300-661021-040-000-000-00-000-0000	Career/Tech Building Materials-TCT	0	3,000	3,000
190-1300-681028-040-000-000-00-000-0000	Dues and Fees-TCT	0	500	500

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Current Year - Program 000
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
1410 - Co-Curricular Activities				
190-1410-661011-020-000-000-00-000-0000	Instrumental Music Supplies-HJH	0	13,699	0
190-1410-661032-015-000-000-00-000-0000	Band Uniforms-EVG	0	27,835	0
190-1410-661032-020-000-000-00-000-0000	Band Uniforms-HJH	0	25,555	0
190-1410-661032-028-000-000-00-000-0000	Band Uniforms-OKL	0	24,398	0
190-1410-661032-044-000-000-00-000-0000	Band Uniforms-GCM	0	17,100	0
190-1410-661032-070-000-000-00-000-0000	Band Uniforms-LAC/MMS	0	25,110	0
1460 - After School Programs				
190-1460-661005-000-000-720-00-000-0000	Instructional Materials	32,382	45,000	45,000
1470 - Summer School Programs				
190-1470-661005-000-000-740-00-000-0000	Instructional Materials	1,086	5,000	5,000
1490 - Other Instructional Programs				
190-1490-656500-000-000-000-00-000-0000	Tuition-Other Agency Outside	38,727	53,400	50,000
1600 - Adult Education and Literacy Program				
190-1600-656005-000-000-000-00-000-0000	Test/Evaluation Fee	0	1,600	1,000
2120 - Guidance Services				
190-2120-661049-000-000-000-00-000-0000	Guidance Supplies	4,600	5,000	5,000
190-2120-661052-000-000-000-00-000-0000	Other Materials and Supplies	414	500	500
2252 - School Library/Media Services				
190-2252-664122-035-000-000-00-000-0000	Library Books-SDN	32,384	0	0
2310 - Board of Education Services				
190-2310-631438-000-000-000-00-000-0000	Sales Tax Collection Fee	116,872	116,793	116,000
190-2310-633310-000-000-000-00-000-0000	Financial Audit Fees	4,910	5,105	5,000
2400 - School Administration				
190-2400-681028-000-000-000-00-000-0000	Dues and Fees	0	15,000	15,000

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Technology - Program 030
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
1100 - Regular Programs				
190-1100-634004-000-030-000-00-000-0000	Installation/Support Fees	\$0	\$0	\$5,000
190-1100-643018-020-030-000-00-000-0000	Equipment Repair Service-HJH	1,705	0	0
190-1100-653038-000-030-000-00-000-0000	Web Based Access License	585,610	1,237,793	1,426,863
190-1100-653038-005-030-000-00-000-0000	Web Based Access License-HLB	1,170	0	0
190-1100-653038-013-030-000-00-000-0000	Web Based Access License-EMHS	2,388	0	0
190-1100-653038-019-030-000-00-000-0000	Web Based Access License-HON	926	0	0
190-1100-661510-000-030-000-00-000-0000	Technology Related Supplies	415,558	500,000	250,000
190-1100-661510-001-030-000-00-000-0000	Technology Related Supplies-ACD	13,487	29,299	13,940
190-1100-661510-002-030-000-00-000-0000	Technology Related Supplies-BBK	4,648	3,469	3,340
190-1100-661510-004-030-000-00-000-0000	Technology Related Supplies-BRG	9,050	16,895	8,680
190-1100-661510-005-030-000-00-000-0000	Technology Related Supplies-HLB	6,963	56,632	27,380
190-1100-661510-006-030-000-00-000-0000	Technology Related Supplies-BRD	12,140	12,380	12,700
190-1100-661510-007-030-000-00-000-0000	Technology Related Supplies-CMS	4,412	12,828	6,060
190-1100-661510-008-030-000-00-000-0000	Technology Related Supplies-CBB	0	28,360	13,420
190-1100-661510-009-030-000-00-000-0000	Technology Related Supplies-DES	5,907	9,885	6,660
190-1100-661510-013-030-000-00-000-0000	Technology Related Supplies-EMHS	10,923	25,072	18,980
190-1100-661510-015-030-000-00-000-0000	Technology Related Supplies-EVG	8,340	22,044	14,640
190-1100-661510-016-030-000-00-000-0000	Technology Related Supplies-GIB	494	6,167	2,760
190-1100-661510-017-030-000-00-000-0000	Technology Related Supplies-GCE	1,800	22,522	9,620
190-1100-661510-019-030-000-00-000-0000	Technology Related Supplies-HON	8,898	8,800	6,080
190-1100-661510-020-030-000-00-000-0000	Technology Related Supplies-HJH	14,433	13,983	15,800
190-1100-661510-021-030-000-00-000-0000	Technology Related Supplies-LAC	8,250	9,430	7,420
190-1100-661510-022-030-000-00-000-0000	Technology Related Supplies-LEG	0	18,784	6,240
190-1100-661510-023-030-000-00-000-0000	Technology Related Supplies-LIS	6,776	18,148	12,300
190-1100-661510-025-030-000-00-000-0000	Technology Related Supplies-MES	3,468	5,204	5,460
190-1100-661510-026-030-000-00-000-0000	Technology Related Supplies-MMS	8,250	15,967	11,000
190-1100-661510-027-030-000-00-000-0000	Technology Related Supplies-MUL	17,622	20,959	15,680
190-1100-661510-028-030-000-00-000-0000	Technology Related Supplies-OKL	90	52,267	14,120
190-1100-661510-029-030-000-00-000-0000	Technology Related Supplies-OKS	21,769	17,229	12,960
190-1100-661510-030-030-000-00-000-0000	Technology Related Supplies-PAC	555	4,900	0
190-1100-661510-033-030-000-00-000-0000	Technology Related Supplies-SCH	0	24,748	9,180
190-1100-661510-034-030-000-00-000-0000	Technology Related Supplies-STHS	19,898	17,832	19,000
190-1100-661510-035-030-000-00-000-0000	Technology Related Supplies-SDN	2,386	22,505	11,160
190-1100-661510-036-030-000-00-000-0000	Technology Related Supplies-THS	16,396	34,756	27,360

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
School Allotment - Program 750
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
1100 - Regular Programs				
190-1100-643018-034-750-000-00-000-0000	Equipment Repair Service-STHS	\$230	\$0	\$0
190-1100-644230-001-750-000-00-000-0000	Copy Equipment Rental-ACD	9,412	0	0
190-1100-644230-002-750-000-00-000-0000	Copy Equipment Rental-BBK	3,312	0	0
190-1100-644230-004-750-000-00-000-0000	Copy Equipment Rental-BRG	6,993	0	0
190-1100-644230-005-750-000-00-000-0000	Copy Equipment Rental-HLB	33,141	0	0
190-1100-644230-007-750-000-00-000-0000	Copy Equipment Rental-CMS	6,784	0	0
190-1100-644230-008-750-000-00-000-0000	Copy Equipment Rental-CBB	12,363	0	0
190-1100-644230-009-750-000-00-000-0000	Copy Equipment Rental-DES	6,133	0	0
190-1100-644230-013-750-000-00-000-0000	Copy Equipment Rental-EMHS	10,316	0	0
190-1100-644230-015-750-000-00-000-0000	Copy Equipment Rental-EVG	7,954	0	0
190-1100-644230-016-750-000-00-000-0000	Copy Equipment Rental-GIB	2,727	0	0
190-1100-644230-017-750-000-00-000-0000	Copy Equipment Rental-GCE	4,842	0	0
190-1100-644230-019-750-000-00-000-0000	Copy Equipment Rental-HON	4,841	0	0
190-1100-644230-020-750-000-00-000-0000	Copy Equipment Rental-HJH	11,663	0	0
190-1100-644230-021-750-000-00-000-0000	Copy Equipment Rental-LAC	6,350	0	0
190-1100-644230-022-750-000-00-000-0000	Copy Equipment Rental-LEG	1,166	0	0
190-1100-644230-023-750-000-00-000-0000	Copy Equipment Rental-LIS	13,145	0	0
190-1100-644230-025-750-000-00-000-0000	Copy Equipment Rental-MES	3,690	0	0
190-1100-644230-026-750-000-00-000-0000	Copy Equipment Rental-MMS	10,242	0	0
190-1100-644230-027-750-000-00-000-0000	Copy Equipment Rental-MUL	18,600	0	0
190-1100-644230-028-750-000-00-000-0000	Copy Equipment Rental-OKL	14,517	0	0
190-1100-644230-029-750-000-00-000-0000	Copy Equipment Rental-OKS	11,968	0	0
190-1100-644230-030-750-000-00-000-0000	Copy Equipment Rental-PAC	2,361	0	0
190-1100-644230-033-750-000-00-000-0000	Copy Equipment Rental-SCH	8,265	0	0
190-1100-644230-034-750-000-00-000-0000	Copy Equipment Rental-STHS	9,667	0	0
190-1100-644230-035-750-000-00-000-0000	Copy Equipment Rental-SDN	7,771	0	0
190-1100-644230-036-750-000-00-000-0000	Copy Equipment Rental-THS	14,469	0	0
190-1100-644230-038-750-000-00-000-0000	Copy Equipment Rental-ULC	6,617	0	0
190-1100-644230-039-750-000-00-000-0000	Copy Equipment Rental-VES	9,342	0	0
190-1100-644230-044-750-000-00-000-0000	Copy Equipment Rental-GCM	5,348	0	0
190-1100-661005-001-750-000-00-000-0000	Instructional Materials-ACD	9,594	52,003	27,880
190-1100-661005-002-750-000-00-000-0000	Instructional Materials-BBK	4,304	6,970	6,680
190-1100-661005-004-750-000-00-000-0000	Instructional Materials-BRG	3,692	30,996	17,360
190-1100-661005-005-750-000-00-000-0000	Instructional Materials-HLB	20,189	118,159	61,605

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
School Allotment - Program 750
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
190-1100-661005-006-750-000-00-000-0000	Instructional Materials-BRD	16,508	44,810	25,400
190-1100-661005-007-750-000-00-000-0000	Instructional Materials-CMS	3,288	11,300	12,120
190-1100-661005-008-750-000-00-000-0000	Instructional Materials-CBB	12,539	36,258	26,840
190-1100-661005-009-750-000-00-000-0000	Instructional Materials-DES	3,926	32,485	13,320
190-1100-661005-013-750-000-00-000-0000	Instructional Materials-EMHS	21,523	77,058	42,705
190-1100-661005-015-750-000-00-000-0000	Instructional Materials-EVG	14,554	61,522	32,940
190-1100-661005-016-750-000-00-000-0000	Instructional Materials-GIB	2,875	12,176	5,520
190-1100-661005-017-750-000-00-000-0000	Instructional Materials-GCE	4,424	50,310	19,240
190-1100-661005-019-750-000-00-000-0000	Instructional Materials-HON	12,158	15,500	12,160
190-1100-661005-020-750-000-00-000-0000	Instructional Materials-HJH	10,882	57,091	35,550
190-1100-661005-021-750-000-00-000-0000	Instructional Materials-LAC	4,175	16,908	14,840
190-1100-661005-022-750-000-00-000-0000	Instructional Materials-LEG	4,508	29,797	12,480
190-1100-661005-023-750-000-00-000-0000	Instructional Materials-LIS	12,011	22,662	24,600
190-1100-661005-025-750-000-00-000-0000	Instructional Materials-MES	3,089	12,359	10,920
190-1100-661005-026-750-000-00-000-0000	Instructional Materials-MMS	6,845	29,162	22,000
190-1100-661005-027-750-000-00-000-0000	Instructional Materials-MUL	13,261	35,687	31,360
190-1100-661005-028-750-000-00-000-0000	Instructional Materials-OKL	11,795	37,844	28,240
190-1100-661005-029-750-000-00-000-0000	Instructional Materials-OKS	16,208	38,931	25,920
190-1100-661005-030-750-000-00-000-0000	Instructional Materials-PAC	1,596	6,228	0
190-1100-661005-033-750-000-00-000-0000	Instructional Materials-SCH	8,451	30,051	18,360
190-1100-661005-034-750-000-00-000-0000	Instructional Materials-STHS	12,244	77,005	42,750
190-1100-661005-035-750-000-00-000-0000	Instructional Materials-SDN	2,285	25,974	22,320
190-1100-661005-036-750-000-00-000-0000	Instructional Materials-THS	22,802	119,453	61,560
190-1100-661005-038-750-000-00-000-0000	Instructional Materials-ULC	17,157	19,244	18,000
190-1100-661005-039-750-000-00-000-0000	Instructional Materials-VES	9,183	19,801	14,760
190-1100-661005-044-750-000-00-000-0000	Instructional Materials-GCM	5,492	14,885	14,960
190-1100-661510-005-750-000-00-000-0000	Technology Related Supplies-HLB	8,335	0	0
190-1100-661510-006-750-000-00-000-0000	Technology Related Supplies-BRD	15,035	0	0
190-1100-661510-009-750-000-00-000-0000	Technology Related Supplies-DES	179	0	0
190-1100-661510-015-750-000-00-000-0000	Technology Related Supplies-EVG	3,500	0	0
190-1100-661510-017-750-000-00-000-0000	Technology Related Supplies-GCE	2,168	0	0
190-1100-661510-021-750-000-00-000-0000	Technology Related Supplies-LAC	8,250	0	0
190-1100-661510-023-750-000-00-000-0000	Technology Related Supplies-LIS	2,235	0	0
190-1100-661510-029-750-000-00-000-0000	Technology Related Supplies-OKS	785	0	0
190-1100-661510-033-750-000-00-000-0000	Technology Related Supplies-SCH	3,225	0	0

Terrebonne Parish School Board
 3/4 Cent Sales Tax Fund Budget
 School Allotment - Program 750
 Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
190-1100-661510-034-750-000-00-000-0000	Technology Related Supplies-STHS	7,387	0	0
190-1100-661510-035-750-000-00-000-0000	Technology Related Supplies-SDN	3,440	0	0
190-1100-661510-038-750-000-00-000-0000	Technology Related Supplies-ULC	2,216	0	0
190-1100-661510-044-750-000-00-000-0000	Technology Related Supplies-GCM	2,169	0	0
1200 - Special Education				
190-1210-644230-032-750-000-00-000-0000	Copy Equipment Rental-SEC	815	0	0
190-1210-661005-032-750-000-00-000-0000	Instructional Materials-SEC	620	8,209	4,000
1300 - Career and Technical Education Programs				
190-1300-644230-040-750-000-00-000-0000	Copy Equipment Rental-TCT	3,781	0	0
190-1300-661005-040-750-000-00-000-0000	Instructional Materials-TCT	4,691	22,040	13,500
190-1300-661510-040-750-000-00-000-0000	Technology Related Supplies-TCT	140	0	0
1480 - Alternative Programs				
190-1480-644230-012-750-000-00-000-0000	Copy Equipment Rental-TAPPS	995	0	0
190-1480-661005-012-750-000-00-000-0000	Instructional Materials-TAPPS	4,405	8,120	6,000
Total Program 750		\$630,158	\$1,180,998	\$725,890

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Parish Allotment - Program 770
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
1300 - Career and Technical Education Programs				
190-1300-661010-005-770-000-00-000-0000	Vocational Arts Supplies-HLB	\$512	\$7,897	\$810
190-1300-661010-013-770-000-00-000-0000	Vocational Arts Supplies-EMHS	1,251	3,289	720
190-1300-661010-034-770-000-00-000-0000	Vocational Arts Supplies-STHS	0	12,802	830
190-1300-661010-036-770-000-00-000-0000	Vocational Arts Supplies-THS	2,114	4,706	1,230
190-1300-661013-005-770-000-00-000-0000	Industrial Arts Supplies-HLB	0	385	0
190-1300-661013-013-770-000-00-000-0000	Industrial Arts Supplies-EMHS	67	411	345
190-1300-661013-034-770-000-00-000-0000	Industrial Arts Supplies-STHS	0	765	0
190-1300-661013-036-770-000-00-000-0000	Industrial Arts Supplies-THS	0	510	0
190-1300-661014-005-770-000-00-000-0000	Home Economics Supplies-HLB	2,190	6,295	2,075
190-1300-661014-013-770-000-00-000-0000	Home Economics Supplies-EMHS	713	2,863	720
190-1300-661014-034-770-000-00-000-0000	Home Economics Supplies-STHS	489	7,853	1,300
190-1300-661014-036-770-000-00-000-0000	Home Economics Supplies-THS	525	3,691	1,365
190-1300-661014-040-770-000-00-000-0000	Home Economics Supplies-TCT	0	860	235
190-1300-661015-005-770-000-00-000-0000	Business Class Supplies-HLB	0	10,764	1,245
190-1300-661015-013-770-000-00-000-0000	Business Class Supplies-EMHS	0	6,635	895
190-1300-661015-015-770-000-00-000-0000	Business Class Supplies-EVG	135	9,066	1,160
190-1300-661015-020-770-000-00-000-0000	Business Class Supplies-HJH	0	9,413	2,010
190-1300-661015-034-770-000-00-000-0000	Business Class Supplies-STHS	2,708	5,366	1,000
190-1300-661015-036-770-000-00-000-0000	Business Class Supplies-THS	0	15,388	1,275
190-1300-661510-005-770-000-00-000-0000	Technology Related Supplies-HLB	375	0	0
190-1300-661510-034-770-000-00-000-0000	Technology Related Supplies-STHS	729	0	0
1410 - Co-Curricular Activities				
190-1410-661012-005-770-000-00-000-0000	Vocal Music Supplies-HLB	795	3,285	180
190-1410-661012-013-770-000-00-000-0000	Vocal Music Supplies-EMHS	0	1,557	75
190-1410-661012-015-770-000-00-000-0000	Vocal Music Supplies-EVG	0	430	0
190-1410-661012-020-770-000-00-000-0000	Vocal Music Supplies-HJH	0	2,952	0
190-1410-661012-034-770-000-00-000-0000	Vocal Music Supplies-STHS	0	946	185
190-1410-661012-036-770-000-00-000-0000	Vocal Music Supplies-THS	0	1,016	115
2252 - School Library/Media Services				
190-2252-653038-016-770-000-00-000-0000	Web Based Access License-GIB	1,000	0	0
190-2252-653038-039-770-000-00-000-0000	Web Based Access License-VES	4,550	0	0
190-2252-661028-001-770-000-00-000-0000	Library Supplies-ACD	0	7,871	3,800

Terrebonne Parish School Board
3/4 Cent Sales Tax Fund Budget
Parish Allotment - Program 770
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
190-2252-661028-002-770-000-00-000-0000	Library Supplies-BBK	1,490	3,084	1,440
190-2252-661028-004-770-000-00-000-0000	Library Supplies-BRG	3,941	2,851	2,680
190-2252-661028-005-770-000-00-000-0000	Library Supplies-HLB	149	18,161	7,845
190-2252-661028-006-770-000-00-000-0000	Library Supplies-BRD	2,555	7,043	3,640
190-2252-661028-007-770-000-00-000-0000	Library Supplies-CMS	590	7,613	2,215
190-2252-661028-008-770-000-00-000-0000	Library Supplies-CBB	7,653	4,226	3,785
190-2252-661028-009-770-000-00-000-0000	Library Supplies-DES	1,542	9,184	2,220
190-2252-661028-013-770-000-00-000-0000	Library Supplies-EMHS	5,437	7,022	5,745
190-2252-661028-015-770-000-00-000-0000	Library Supplies-EVG	0	28,387	4,660
190-2252-661028-016-770-000-00-000-0000	Library Supplies-GIB	0	1,983	1,360
190-2252-661028-017-770-000-00-000-0000	Library Supplies-GCE	1,064	7,400	2,805
190-2252-661028-019-770-000-00-000-0000	Library Supplies-HON	0	5,374	1,845
190-2252-661028-020-770-000-00-000-0000	Library Supplies-HJH	167	13,896	4,950
190-2252-661028-021-770-000-00-000-0000	Library Supplies-LAC	1,741	3,464	2,555
190-2252-661028-022-770-000-00-000-0000	Library Supplies-LEG	3,269	6,475	2,115
190-2252-661028-023-770-000-00-000-0000	Library Supplies-LIS	2,887	4,588	3,500
190-2252-661028-025-770-000-00-000-0000	Library Supplies-MES	159	4,954	1,925
190-2252-661028-026-770-000-00-000-0000	Library Supplies-MMS	0	9,537	3,450
190-2252-661028-027-770-000-00-000-0000	Library Supplies-MUL	4,893	5,551	4,415
190-2252-661028-028-770-000-00-000-0000	Library Supplies-OKL	2,250	12,885	4,230
190-2252-661028-029-770-000-00-000-0000	Library Supplies-OKS	665	4,300	3,675
190-2252-661028-030-770-000-00-000-0000	Library Supplies-PAC	634	5,231	0
190-2252-661028-032-770-000-00-000-0000	Library Supplies-SEC	0	752	135
190-2252-661028-033-770-000-00-000-0000	Library Supplies-SCH	356	9,684	2,770
190-2252-661028-034-770-000-00-000-0000	Library Supplies-STHS	0	15,114	5,750
190-2252-661028-035-770-000-00-000-0000	Library Supplies-SDN	685	5,861	3,260
190-2252-661028-036-770-000-00-000-0000	Library Supplies-THS	248	7,585	7,840
190-2252-661028-038-770-000-00-000-0000	Library Supplies-ULC	5,075	6,506	2,710
190-2252-661028-039-770-000-00-000-0000	Library Supplies-VES	3,496	3,898	2,545
190-2252-661028-044-770-000-00-000-0000	Library Supplies-GCM	0	7,255	2,570
190-2252-661028-048-770-000-00-000-0000	Library Supplies-JJC	40	816	0
190-2252-661510-005-770-000-00-000-0000	Technology Related Supplies-HLB	9,660	0	0
190-2252-661510-029-770-000-00-000-0000	Technology Related Supplies-OKS	3,850	0	0
190-2252-661510-034-770-000-00-000-0000	Technology Related Supplies-STHS	2,588	0	0
190-2252-661510-036-770-000-00-000-0000	Technology Related Supplies-THS	7,110	0	0

Terrebonne Parish School Board
 3/4 Cent Sales Tax Budget
 Band Allotment - Program 780
 Fiscal Year 2021/2022

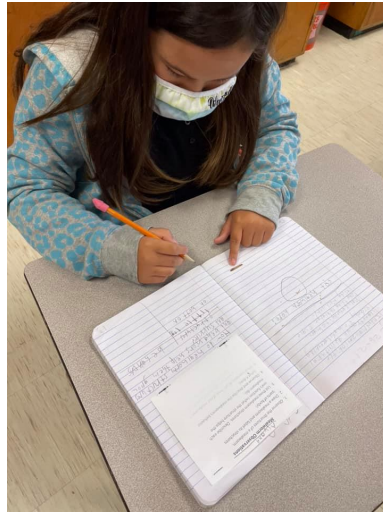
Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
1410 - Co-Curricular Activities				
190-1410-643018-013-780-000-00-000-0000	Equipment Repair Service-EMHS	\$1,227	\$0	\$0
190-1410-643018-015-780-000-00-000-0000	Equipment Repair Service-EVG	2,125	0	0
190-1410-643018-034-780-000-00-000-0000	Equipment Repair Service-STHS	621	0	0
190-1410-643018-044-780-000-00-000-0000	Equipment Repair Service-GCM	743	0	0
190-1410-643018-070-780-000-00-000-0000	Equipment Repair Service-LAC/MMS	1,493	0	0
190-1410-661011-002-780-000-00-000-0000	Instrumental Music Supplies-BBK	0	750	100
190-1410-661011-005-780-000-00-000-0000	Instrumental Music Supplies-HLB	5,840	8,458	6,980
190-1410-661011-006-780-000-00-000-0000	Instrumental Music Supplies-BRD	0	1,595	500
190-1410-661011-007-780-000-00-000-0000	Instrumental Music Supplies-CMS	0	1,878	190
190-1410-661011-008-780-000-00-000-0000	Instrumental Music Supplies-CBB	408	444	390
190-1410-661011-009-780-000-00-000-0000	Instrumental Music Supplies-DES	0	1,519	420
190-1410-661011-013-780-000-00-000-0000	Instrumental Music Supplies-EMHS	20,083	11,032	6,920
190-1410-661011-015-780-000-00-000-0000	Instrumental Music Supplies-EVG	2,781	24,502	2,985
190-1410-661011-016-780-000-00-000-0000	Instrumental Music Supplies-GIB	0	726	30
190-1410-661011-020-780-000-00-000-0000	Instrumental Music Supplies-HJH	3,670	10,402	3,300
190-1410-661011-021-780-000-00-000-0000	Instrumental Music Supplies-LAC	11,833	3,529	480
190-1410-661011-022-780-000-00-000-0000	Instrumental Music Supplies-LEG	0	1,372	130
190-1410-661011-023-780-000-00-000-0000	Instrumental Music Supplies-LIS	483	517	420
190-1410-661011-026-780-000-00-000-0000	Instrumental Music Supplies-MMS	1,288	2,697	520
190-1410-661011-027-780-000-00-000-0000	Instrumental Music Supplies-MUL	0	1,899	230
190-1410-661011-028-780-000-00-000-0000	Instrumental Music Supplies-OKL	350	15,246	3,145
190-1410-661011-029-780-000-00-000-0000	Instrumental Music Supplies-OKS	0	1,311	290
190-1410-661011-034-780-000-00-000-0000	Instrumental Music Supplies-STHS	4,284	9,644	6,870
190-1410-661011-035-780-000-00-000-0000	Instrumental Music Supplies-SDN	0	1,163	270
190-1410-661011-036-780-000-00-000-0000	Instrumental Music Supplies-THS	2,970	13,339	7,250
190-1410-661011-039-780-000-00-000-0000	Instrumental Music Supplies-VES	0	1,357	400
190-1410-661011-044-780-000-00-000-0000	Instrumental Music Supplies-GCM	0	10,346	2,915
190-1410-661011-070-780-000-00-000-0000	Instrumental Music Supplies-LAC/MMS	0	8,768	2,805
	Total Program 780	\$60,199	\$132,494	\$47,540

TERREBONNE

Parish School District

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Special Revenue Funds



SPECIAL REVENUE FUNDS BUDGETS

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**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022**

	2021/2022 Original Budget
Revenues	
Local Sources	\$319,901
State Sources	5,386,456
Federal Sources	<u>66,827,325</u>
Total Revenues	72,533,682
Expenditures	
Salaries	43,336,823
Employee Benefits	7,627,474
Purchased Services	5,437,579
Supplies	7,337,610
Capital	55,300
Debt Service & Miscellaneous	<u>100,486</u>
Total Expenditures	63,895,272
Other Financing Sources (Uses)	
Other Sources of Funds	1,000,000
Other Uses of Funds	<u>(10,184,275)</u>
Total Other Financing Sources (Uses)	(9,184,275)
Net Change in Fund Balance	(545,865)
Fund Balance	
Beginning	1,765,972
Ending Fund Balance, Assigned	<u>\$1,220,107</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022**

	2021/2022 Original Budget
Revenues	
Local Sources	\$319,901
State Sources	5,386,456
Federal Sources	<u>66,827,325</u>
Total Revenues	72,533,682
Expenditures	
Instruction	52,788,491
Support Services	<u>11,106,781</u>
Total Expenditures	63,895,272
Other Financing Sources (Uses)	
Other Sources of Funds	1,000,000
Other Uses of Funds	<u>(10,184,275)</u>
Total Other Financing Sources (Uses)	(9,184,275)
Net Change in Fund Balance	(545,865)
Fund Balance	
Beginning Fund Balance	1,765,972
Ending Fund Balance, Assigned	<u>\$1,220,107</u>

**Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022**

	Actual 2019/2020	Revised Budget 2020/2021	Original Budget 2021/2022
Revenues			
Local Revenues	\$625,356	\$412,995	\$319,901
State Revenues	6,242,529	6,263,912	5,386,456
Federal Revenues	<u>17,615,979</u>	<u>50,410,347</u>	<u>66,827,325</u>
Total Revenues	24,483,864	57,087,254	72,533,682
Expenditures			
Regular Programs	2,678,582	18,891,613	38,166,291
Special Education Programs	1,006,142	2,067,765	2,330,984
Career & Technical Programs	297,473	841,884	688,688
Other Instructional Programs	681,821	2,920,698	3,150,161
Special Programs	8,447,426	10,491,822	7,807,762
Adult Education Programs	510,715	825,047	644,605
Pupil Support Services	3,135,566	3,885,036	3,153,496
Instructional Support Services	4,930,038	7,424,981	6,421,191
General Administration	6,009	14,142	5,178
School Administration	184,148	317,756	134,800
Business Services	49,166	105,742	10,000
Maintenance of Plant	46,425	388,026	661,500
Student Transportation Services	912,425	1,040,376	709,466
Central Services	1,349	27,621	1,150
Food Services Operations	11,070	159,025	10,000
Facilities Acquisition and Construction	<u>0</u>	<u>1,500,000</u>	<u>0</u>
Total Expenditures	22,898,355	50,901,534	63,895,272
Other Financing Sources (Uses)			
Other Sources of Funds	1,000,000	1,000,000	1,000,000
Other Uses of Funds	<u>(1,991,616)</u>	<u>(7,164,734)</u>	<u>(10,184,275)</u>
Total Other Financing Sources (Uses)	(991,616)	(6,164,734)	(9,184,275)
Net Change in Fund Balance	593,893	20,986	(545,865)
Fund Balance			
Beginning Fund Balance	1,151,093	1,744,986	1,765,972
Ending Fund Balance			
Nonspendable	24,416	0	0
Assigned	<u>1,720,570</u>	<u>1,765,972</u>	<u>1,220,107</u>
Total Ending Fund Balance	<u>\$1,744,986</u>	<u>\$1,765,972</u>	<u>\$1,220,107</u>

Terrebonne Parish School Board
Houma, LA

Budget Forecast Beyond the Budget Year - Special Revenue Funds

	<u>Actual</u> <u>2017/2018</u>	<u>Actual</u> <u>2018/2019</u>	<u>Actual</u> <u>2019/2020</u>	<u>Revised</u> <u>Budget</u> <u>2020/2021</u>	<u>Original</u> <u>Budget</u> <u>2021/2022</u>	<u>Projected</u> <u>Budget</u> <u>2022/2023</u>	<u>Projected</u> <u>Budget</u> <u>2023/2024</u>	<u>Projected</u> <u>Budget</u> <u>2024/2025</u>
Revenues								
Local Sources	\$ 688,687	\$ 761,551	\$ 625,356	\$ 412,995	\$ 319,901	\$ 415,235	\$ 410,522	\$ 412,905
State Sources	3,813,218	3,796,183	6,242,529	6,263,912	5,386,456	5,352,412	5,258,135	5,345,884
Federal Sources	<u>16,214,113</u>	<u>18,932,681</u>	<u>17,615,978</u>	<u>50,410,347</u>	<u>66,827,325</u>	<u>18,944,861</u>	<u>18,282,675</u>	<u>18,438,145</u>
Total Revenues	20,716,018	23,490,415	24,483,864	57,087,254	72,533,682	24,712,508	23,951,332	24,196,934
Expenditures								
Salaries	10,740,219	10,782,834	11,152,417	22,734,845	43,336,823	11,125,113	11,523,152	11,624,125
Employee Benefits	5,281,352	5,662,066	5,705,613	9,789,268	7,627,474	6,131,722	6,023,568	6,131,572
Purchased Services	2,013,622	2,701,169	2,886,550	7,413,457	5,437,579	3,177,938	3,190,896	3,090,772
Supplies	3,423,693	3,926,866	3,088,943	10,638,913	7,337,610	3,071,135	2,992,773	2,837,251
Property	30,938	21,943	7,428	160,677	55,300	29,803	25,000	30,000
Debt Service and Miscellaneous	<u>100,599</u>	<u>86,164</u>	<u>57,404</u>	<u>164,374</u>	<u>100,486</u>	<u>113,151</u>	<u>113,264</u>	<u>112,114</u>
Total Expenditures	21,590,423	23,181,042	22,898,355	50,901,534	63,895,272	23,648,862	23,868,653	23,825,834
Other Sources of Funds	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,250,000	1,200,000
Other Uses of Funds	<u>(1,458,442)</u>	<u>(1,639,999)</u>	<u>(1,991,616)</u>	<u>(7,164,734)</u>	<u>(10,184,275)</u>	<u>(1,690,139)</u>	<u>(1,676,086)</u>	<u>(1,676,086)</u>
Total Other Sources (Uses)	(458,442)	(639,999)	(991,616)	(6,164,734)	(9,184,275)	(690,139)	(426,086)	(476,086)
Net Change in Fund Balance	(1,332,847)	(330,626)	593,893	20,986	(545,865)	373,507	(343,407)	(104,986)
Fund Balance								
Beginning	2,814,566	1,481,719	1,151,093	1,744,986	1,765,972	1,220,107	1,593,614	1,250,207
Ending Fund Balance								
Nonspendable	0	3,905	24,416	0	0	0	0	0
Assigned	<u>1,481,719</u>	<u>1,147,188</u>	<u>1,720,570</u>	<u>1,765,972</u>	<u>1,220,107</u>	<u>1,593,614</u>	<u>1,250,207</u>	<u>1,145,221</u>
Total Ending Fund Balance	<u>\$ 1,481,719</u>	<u>\$ 1,151,093</u>	<u>\$ 1,744,986</u>	<u>\$ 1,765,972</u>	<u>\$ 1,220,107</u>	<u>\$ 1,593,614</u>	<u>\$ 1,250,207</u>	<u>\$ 1,145,221</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
Special Revenue Funds
Fiscal Year 2021/2022

FUND NAME	FUND NUMBER	REVENUES & OTHER SOURCES	EXPENDITURES & OTHER USES	BEGINNING BALANCE 7/1/21	ENDING BALANCE 6/30/22
LOCAL AND STATE FUNDS:					
MFP Level 4	142	722,406	1,414,814	692,408	0
Local Billable/Child Care Program	470	311,302	311,302	0	0
Education Excellence Fund	510	355,745	360,202	19,457	15,000
Early Childhood Community Network Lead Agency	520	18,065	18,065	0	0
State Cecil J Picard LA 4 Early Childhood Program	550	3,801,400	3,801,400	0	0
8(g) Preschool Student Enhancement Block Grant	630	152,110	152,110	0	0
State Adult Education	680	253,929	253,929	0	0
Textbooks and Materials	740	1,091,400	940,400	1,054,107	1,205,107
TOTAL LOCAL AND STATE FUNDS	8	\$6,706,357	\$7,252,222	\$1,765,972	\$1,220,107
FEDERAL FUNDS:					
ESSA Title I	220	7,137,169	7,137,169	0	0
ESSA Title I-Direct Student Services	225	237,797	237,797	0	0
ESSA Title I-Migrant Education	230	304,506	304,506	0	0
US Dept of Health and Human Services-TANF	240	73,920	73,920	0	0
USDHHS Childcare & Development Block Grant	280	51,865	51,865	0	0
ESSA Title I-School Redesign Planning Grant	290	531,228	531,228	0	0
ESSA Title III-English Language Acquisition	310	85,169	85,169	0	0
ESSA Title IV-Student Support & Academic Enrichment	320	603,113	603,113	0	0
Comprehensive Literacy State Development Grant	350	515,230	515,230	0	0
ESSA Title II-Teacher and Principal Training and Recruiting	370	1,043,021	1,043,021	0	0
ESSA Title VII-Indian Education	410	516,983	516,983	0	0
Coronavirus Response & Relief Suppl. Approp. Act 2021	435	10,913,434	10,913,434	0	0
American Rescue Plan Act 2021	440	39,216,035	39,216,035	0	0
Federal Adult Education	490	476,061	476,061	0	0
ESSA Title IX-McKinney-Vento Homeless Assistance	560	89,272	89,272	0	0
Federal Vocational Education	590	258,221	258,221	0	0
Special Education PL101-476 IDEA Part B	750	4,630,638	4,630,638	0	0
Special Education PL101-476 IDEA Preschool	760	143,663	143,663	0	0
TOTAL FEDERAL FUNDS	18	\$66,827,325	\$66,827,325	\$0	\$0
GRAND TOTAL SPECIAL REVENUE FUNDS					
	26	\$73,533,682	\$74,079,547	\$1,765,972	\$1,220,107

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

**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 (CDF) 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.

Career Development Funds - Jobs for America’s Graduates (JAG) are MFP funds used to help with the cost of providing 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.

Supplemental Course Academy (SCA) 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, intensive remediation for students struggling to stay on pace for graduation, and offers a Jump Start Summers Program where students may receive one credential and half of a Carnegie unit.

High Cost Services (HCS) refer to a combination of federal and state set aside funds available to provide additional support to LEAs serving disabled students with high-cost needs, evidenced by the cost of individual services to students exceeding three times the per-pupil expenditure for the State.

Funding for Career Development Funds, Career Development Funds – Jobs for America’s Graduates and Supplemental Course Academy Funds are estimated at \$278,960, \$26,080 and \$417,366 respectively for a total of \$722,406.

Due to the uncertainty of funding, no estimate for High Cost Services has been made for fiscal year 2021/2022.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

Personnel Roster			
Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
JAG Teacher	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
Special Revenue Funds
Minimum Foundation Program Level 4 Funding
Fiscal Year 2021/2022

142

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
142-0000-519200-040-130-000-00-000-0000	Contributions and Donations-TCT	\$5,000	\$0	\$0
142-0000-531125-000-375-xxx-00-000-0000	High Cost Services	623,382	634,328	0
142-0000-531125-000-401-000-00-000-0000	Supplemental Course Academy	422,735	388,378	417,366
142-0000-531125-000-402-000-00-000-0000	Career Development Funds	270,350	435,194	278,960
142-0000-531125-000-402-175-00-000-0000	Career Development Funds-JAG	26,080	26,080	26,080
	Total Revenues	\$1,347,547	\$1,483,980	\$722,406
EXPENDITURES AND OTHER USES OF FUNDS				
130 - Career and Technical Education Programs				
142-1390-661020-040-130-000-00-000-0000	Career/Technical Supplies-TCT	\$5,000	\$0	\$0
375 - High Cost Services				
142-1211-611241-000-375-xxx-00-000-0000	Special Education Teacher	20,780	0	0
142-1211-611501-000-375-xxx-00-000-0000	Paraprofessional	324,033	381,466	0
142-1214-611242-000-375-xxx-00-000-0000	Adaptive Physical Education Teacher	13,319	0	0
142-2732-611541-000-375-xxx-00-000-0000	Special Education Bus Attendant	10,926	0	0
142-xxxx-621000-000-375-xxx-00-000-0000	Group Insurance Expense	151,456	147,387	0
142-xxxx-622500-000-375-xxx-00-000-0000	Medicare Part A Expense	4,572	5,531	0
142-xxxx-623101-000-375-xxx-00-000-0000	Teachers' Retirement	93,115	98,418	0
142-xxxx-623300-000-375-xxx-00-000-0000	LA School Empl Rtmt-LSERS	3,212	0	0
142-xxxx-626001-000-375-xxx-00-000-0000	Workers' Compensation Insurance	1,969	1,526	0
401 - Supplemental Course Academy				
142-1130-656300-000-401-000-00-000-0000	Tuition Expense-Private Sources	0	0	60,000
142-1130-656402-000-401-000-00-000-0000	Tuition Expense-Other Education Agency	120,892	216,560	400,000
142-1470-613042-000-401-000-00-000-0000	Summer Program Teacher	0	0	28,000
142-1470-651061-000-401-000-00-000-0000	Student Transportation Costs	0	9,230	20,000
142-1470-653038-000-401-000-00-000-0000	Web Based Access License	0	0	5,000
142-1470-656300-000-401-000-00-000-0000	Tuition Private Sources	0	38,185	100,000
142-1470-659015-000-401-000-00-000-0000	Certification Fee	0	7,375	20,000
142-1470-659041-000-401-000-00-000-0000	Student Incentive Payment	0	39,000	200,000
142-1470-661005-000-401-000-00-000-0000	Instructional Materials	0	5,525	30,308
142-1470-661052-000-401-000-00-000-0000	Other Materials and Supplies	0	3,750	20,000
142-1470-661510-000-401-000-00-000-0000	Technology Related Supplies	0	0	5,000

Terrebonne Parish School Board
Special Revenue Funds
Minimum Foundation Program Level 4 Funding
Fiscal Year 2021/2022

142

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
142-2410-613077-000-401-000-00-000-0000	Summer Program Administration	0	0	1,800
142-xxxx-622500-000-401-000-00-000-0000	Medicare Part A Expense	0	0	432
142-xxxx-623101-000-401-000-00-000-0000	Teachers' Retirement	0	0	7,510
142-xxxx-626001-000-401-000-00-000-0000	Workers' Compensation Insurance	0	0	119
402 - Career Development Fund				
142-1300-632018-000-402-000-00-000-0000	Instructional Services	24,270	27,351	30,000
142-1300-633552-000-402-000-00-000-0000	Medical Exams	30	0	0
142-1300-633564-000-402-000-00-000-0000	Drug Testing-Students	0	0	5,000
142-1300-634004-000-402-000-00-000-0000	Installation/Support Fees	0	3,000	3,000
142-1300-634022-000-402-000-00-000-0000	Criminal History Checks	1,775	0	2,500
142-1300-643018-000-402-000-00-000-0000	Equipment Repair Service	0	4,000	2,000
142-1300-644234-000-402-000-00-000-0000	Equipment Rental	17,548	15,000	20,000
142-1300-653038-000-402-000-00-000-0000	Web Based Access License	12,971	30,000	25,000
142-1300-653054-000-402-000-00-000-0000	Subscription Access Fee	5,000	0	0
142-1300-656005-000-402-000-00-000-0000	Testing/Evaluation Fee	0	1,500	0
142-1300-659015-000-402-000-00-000-0000	Certification Fee	2,889	3,000	3,000
142-1300-661005-000-402-000-00-000-0000	Instructional Materials	370	1,000	15,000
142-1300-661020-000-402-000-00-000-0000	Vocational Supplies	57,135	150,000	152,567
142-1300-661510-000-402-000-00-000-0000	Technology Related Supplies	8,265	200,000	155,000
142-1300-673107-000-402-000-00-000-0000	Machinery-Equipment	0	0	25,000
142-1390-661037-000-402-000-00-000-0000	Furniture/Fixtures	0	22,000	3,000
142-1460-613041-000-402-000-00-000-0000	Extra Work-Teacher	0	1,180	0
142-1490-611272-000-402-000-00-000-0000	JAG Teacher	0	20,552	23,889
142-2235-658201-000-402-000-00-000-0000	Travel-Employee	6,550	7,500	7,500
142-2235-659015-000-402-000-00-000-0000	Certification Fee	0	10,000	6,500
142-2235-661045-000-402-000-00-000-0000	Professional Development Supplies	288	500	500
142-xxxx-621000-000-402-000-00-000-0000	Group Insurance Expense	0	4,085	4,652
142-xxxx-622500-000-402-000-00-000-0000	Medicare Part A Expense	0	306	339
142-xxxx-623101-000-402-000-00-000-0000	Teachers' Retirement	0	5,454	6,022
142-xxxx-623905-000-402-000-00-000-0000	LA State Empl Rtmt-LASERS	0	237	0
142-xxxx-626001-000-402-000-00-000-0000	Workers' Compensation Insurance	0	87	96
402 - Career Development Fund 175 - Jobs for America's Graduates				
142-1490-611272-000-402-175-00-000-0000	JAG Teacher	15,994	17,417	18,023

TERREBONNE

Parish School District

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Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

ESSA Title I
Striving Readers Comprehensive Literacy

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

Due to discontinuation of the grant, no estimate for fiscal year 2021/2022 has been made.

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I - Striving Readers Comprehensive Literacy
Fiscal Year 2021/2022

210

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
210-0000-545590-000-610-000-00-000-0000	Other ESSA Programs	\$0	\$114,000	\$0
210-0000-545590-000-615-000-00-000-0000	Other ESSA Programs	0	98,364	0
210-0000-545590-000-620-000-00-000-0000	Other ESSA Programs	119,000	0	0
210-0000-545590-000-620-001-00-000-0000	Other ESSA Programs-Prior Year	18,725	0	0
210-0000-545590-000-625-000-00-000-0000	Other ESSA Programs	0	174,658	0
	Total Revenues	\$137,725	\$387,022	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
610 - Birth - Age 5				
210-1510-661005-000-610-000-11-000-0000	Instructional Materials	\$0	\$96,432	\$0
210-2234-632012-000-610-000-23-000-0000	Consultant Services	0	3,800	0
210-2234-653038-000-610-000-23-000-0000	Web Based Access License	0	3,365	0
210-5200-693301-000-610-000-00-000-0000	Indirect Cost-Federal Fund	0	10,403	0
615 - Grades K - 2				
210-1510-653038-000-615-000-11-000-0000	Web Based Access License	0	5,198	0
210-1510-661005-000-615-000-11-000-0000	Instructional Materials	0	3,908	0
210-2234-612301-000-615-000-23-000-0000	Substitute Teacher	0	3,840	0
210-2234-622000-000-615-000-23-000-0000	FICA	0	238	0
210-2234-622500-000-615-000-23-000-0000	Medicare Part A Expense	0	56	0
210-2234-626001-000-615-000-23-000-0000	Workers' Compensation Insurance	0	15	0
210-2234-632012-000-615-000-23-000-0000	Consultant Services	0	76,133	0
210-5200-693301-000-615-000-00-000-0000	Indirect Cost-Federal Fund	0	8,976	0
620 - Grades K - 5				
210-1510-661005-000-620-000-11-000-0000	Instructional Materials	27,314	0	0
210-2234-612301-000-620-000-23-000-0000	Substitute Teacher	6,451	0	0
210-2234-615052-000-620-000-23-000-0000	Stipend-Inservice Participant	2,100	0	0
210-2234-622000-000-620-000-23-000-0000	FICA	182	0	0
210-2234-622500-000-620-000-23-000-0000	Medicare Part A Expense	124	0	0
210-2234-623101-000-620-000-23-000-0000	Teachers' Retirement	1,443	0	0
210-2234-626001-000-620-000-23-000-0000	Workers' Compensation Insurance	41	0	0
210-2234-632012-000-620-000-23-000-0000	Consultant Services	62,400	0	0
210-2234-653038-000-620-000-23-000-0000	Web Based Access License	7,301	0	0

TERREBONNE

Parish School District

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Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

ESSA Title I

The Every Student Succeeds Act (ESSA) was signed December 10, 2015, reauthorizing the 50-year-old Elementary and Secondary Education Act (ESEA), the national education law and longstanding commitment to equal opportunity for all students.

ESSA will seek to continue the mission of the previous version of the law, the No Child Left Behind (NCLB) Act, enacted in 2002, which was to close 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 socioeconomic factors. The funds are received through the State from federally funded educational programs. The primary activity is instruction of students, with some support services to assist the academic program.

Twenty-one Terrebonne Parish schools participate in a Title I “school wide program”. This program allows each school the opportunity to provide assistance to all students. These schools may change services and/or support programs to fit the needs 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 in twelve Pre-Kindergarten classes whose developmental level is below their chronological standard.

The budget includes twenty-one school wide programs, a Professional Development budget, an Instructional Program budget, an Administrative budget, a Non-Public budget, a Neglected/Delinquent budget, a Homeless budget, an English Learner budget, a Pre-Kindergarten budget, a Parental Involvement budget, and a Comprehensive Intervention Required/Urgent Intervention Required (CIR/UIR) budget.

The allocation for Title I Parts A & D for the 2021/2022 fiscal year is estimated at \$7,137,169.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

Personnel Roster			
Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
CSR Teacher	12	12	0
Pre-Kindergarten Teacher	12	12	0
Early Learning Center Coach	1	1	0
Interventionist	1	1	0
Paraprofessional	8	8	0
Homeless Program Paraprofessional	1	1	0
Alternative Program Paraprofessional	1	1	0
EL Paraprofessional	1	1	0
Pre-Kindergarten Paraprofessional	12	12	0
Supervisor of Federal Programs	1	1	0
Reading Coordinator	1	1	0
Grant Program Liaison	1	1	0
Spanish Interpreter	3	3	0
Clerical/Secretarial	3	3	0
Staff Development Coordinator	1	1	0
Administrative Intern	1	0	(1)
ELA Content Leader	1	1	0
Math Content Leader	1	1	0
Early Childhood Coordinator	1	1	0
Intervention Content Leader	29	21	(8)
Behavior Interventionist	1	1	0
PBIS Interventionist	0	1	1
Homeless Program Liaison	1	1	0
Homeless Program Secretary	1	1	0
Community Liaison	0	1	1
Coordinator	0	1	1
Part-Time Homeless Program Teacher	0	3	3
Part-Time EL Teacher	2	2	0
Part-Time Teacher-School Budget	1	1	0
Part-Time Teacher-Non-Public	3	3	0
Total Positions	101	98	(3)
Program Codes: 190 – Pre-Kindergarten Program 263 – Class Size Reduction			

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2021/2022

220

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
220-0000-545410-000-000-000-000-0000	Title I Grants to LEAs	\$7,482,058	\$8,929,519	\$7,137,169
	Total Revenues	\$7,482,058	\$8,929,519	\$7,137,169
EXPENDITURES AND OTHER USES OF FUNDS				
050 - Professional Development District-Wide				
220-1510-661510-000-000-000-24-050-0000	Technology Related Supplies	\$0	\$5,000	\$5,000
220-2214-611367-000-000-000-23-050-0000	Staff Development Coordinator	33,217	26,316	27,972
220-2214-653038-000-000-000-23-050-0000	Web Based Access License	0	3,539	300
220-2214-653054-000-000-000-23-050-0000	Subscription Access Fee	3,220	0	0
220-2214-658201-000-000-000-23-050-0000	Travel-Employee	899	2,000	2,000
220-2220-611357-000-000-000-23-050-0000	Instructional Coach	721,299	0	0
220-2220-613058-000-000-000-23-050-0000	Extra Work-Instructional Coach	6,510	0	0
220-2234-624001-000-000-000-23-050-0000	Tuition Reimbursement	4,325	40,000	40,000
220-2234-624013-000-000-000-23-050-0000	Praxis Test Fee	90	10,000	10,000
220-2234-632012-000-000-000-23-050-0000	Consultant Services	25,850	25,000	2,000
220-2234-653038-000-000-000-23-050-0000	Web Based Access License	9,975	10,925	1,000
220-2234-658201-000-000-000-23-050-0000	Travel-Employee	5,470	5,000	5,000
220-2234-658253-000-000-000-23-050-0000	Travel-Out of State	0	23,640	200
220-2234-661045-000-000-000-23-050-0000	Professional Development Supplies	42,088	5,327	5,327
220-xxxx-621000-000-000-000-23-050-0000	Group Insurance Expense	181,162	7,519	6,112
220-xxxx-622000-000-000-000-23-050-0000	FICA	0	0	369
220-xxxx-622500-000-000-000-23-050-0000	Medicare Part A Expense	10,109	383	7,049
220-xxxx-623101-000-000-000-23-050-0000	Teachers' Retirement	190,265	6,679	112
220-xxxx-626001-000-000-000-23-050-0000	Workers' Compensation Insurance	3,045	117	0
110 - Instructional Program District-Wide				
220-1510-611208-000-263-000-11-110-0000	Elementary Teacher (1-8)	438,320	413,852	758,800
220-1510-611248-000-000-000-11-110-0000	Instructional Interventionist	58,266	0	0
220-1510-611501-000-000-000-11-110-0000	Paraprofessional	13,287	13,765	13,942
220-1510-612301-000-263-000-11-110-0000	Substitute Teacher	12,826	18,000	18,000
220-1510-653032-000-000-000-11-110-0000	Cellular Telephone Expense	0	5,160	516
220-1510-653038-000-000-000-11-110-0000	Web Based Access License	0	33,940	3,000
220-1510-661005-000-000-000-11-110-0000	Instructional Materials	442	19,520	10,000
220-1510-661510-000-000-000-24-110-0000	Technology Related Supplies	603,817	259,300	500

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
Fiscal Year 2021/2022

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Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
220-2180-611822-000-000-000-31-110-0000	Community Liaison	0	0	12,636
220-2214-611129-000-000-000-11-110-0000	Turnaround Specialist	77,449	21,596	0
220-2214-611349-000-000-000-11-110-0000	Reading Consultant	51,662	51,663	56,367
220-2214-611362-000-000-000-11-110-0000	Administrative Intern	12,551	19,248	0
220-2214-611363-000-000-000-11-110-0000	Special Area Coordinator	19,255	19,288	10,841
220-2214-611369-000-000-000-11-110-0000	Early Childhood Coordinator	32,976	33,473	35,717
220-2214-611377-000-000-000-11-110-0000	Federal Programs Grant Liaison	21,325	21,325	22,169
220-2214-615052-000-000-000-11-110-0000	Stipend-Inservice Participant	0	7,518	0
220-2214-658201-000-000-000-11-110-0000	Travel-Employee	753	3,500	3,500
220-2214-661510-000-000-000-24-110-0000	Technology Related Supplies	1,705	0	0
220-2220-611344-000-000-000-11-110-0000	Intervention Content Leader	0	721,726	779,478
220-2220-611357-000-000-000-23-110-0000	Instructional Coach	0	35,398	40,081
220-2234-612301-000-263-000-23-110-0000	Substitute Teacher	223	0	0
220-2234-615052-000-000-000-23-110-0000	Consultant Services	142,500	12,000	1,000
220-2234-658201-000-000-000-23-110-0000	Travel-Employee	11,700	14,000	2,500
220-2234-658253-000-000-000-23-110-0000	Travel-Out of State	0	20,000	200
220-2830-634022-000-000-000-41-110-0000	Criminal History Checks	0	1,000	1,000
220-xxxx-621000-000-xxx-000-xx-110-0000	Group Insurance Expense	164,729	340,833	112,795
220-xxxx-622000-000-xxx-000-xx-110-0000	FICA	656	1,116	0
220-xxxx-622500-000-xxx-000-xx-110-0000	Medicare Part A Expense	10,050	19,292	18,837
220-xxxx-623101-000-xxx-000-xx-110-0000	Teachers' Retirement	179,856	360,216	173,204
220-xxxx-623905-000-xxx-000-xx-110-0000	LA State Employee Rtmnt-LASERS	14,544	0	0
220-xxxx-626001-000-xxx-000-xx-110-0000	Workers' Compensation Insurance	2,955	5,508	5,439
230 - Administration				
220-2214-611113-000-000-000-41-230-0000	Supervisor of Federal Programs	81,982	82,072	90,741
220-2214-611401-000-000-000-51-230-0000	Clerical/Secretarial	55,714	62,173	63,868
220-2214-621000-000-000-000-xx-230-0000	Group Insurance Expense	38,647	42,812	42,846
220-2214-622500-000-000-000-xx-230-0000	Medicare Part A Expense	1,770	1,885	2,034
220-2214-623101-000-000-000-xx-230-0000	Teachers' Retirement	35,801	37,215	38,962
220-2214-626001-000-000-000-xx-230-0000	Workers' Compensation Insurance	551	577	619
220-2214-644230-000-000-000-51-230-0000	Copy Equipment Rental	3,572	50,000	500
220-2214-653001-000-000-000-51-230-0000	Postage Expense	0	100	100
220-2214-653032-000-000-000-51-230-0000	Cellular Telephone Expense	462	516	516
220-2214-658201-000-000-000-41-230-0000	Travel-Employee	6,048	6,000	6,000

Terrebonne Parish School Board
Special Revenue Funds
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Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
220-2214-658253-000-000-000-41-230-0000	Travel-Out of State	0	15,000	3,000
220-2214-661050-000-000-000-51-230-0000	General Office Supplies	26,855	20,000	2,500
220-2214-661510-000-000-000-24-230-0000	Technology Related Supplies	8,472	30,000	2,500
220-2310-633310-000-000-000-51-230-0000	Financial Audit Fees	2,265	2,360	2,360
240 - Non-Public Allocation				
220-1510-611214-000-000-000-11-240-0000	Part-Time Teacher	46,093	40,320	60,480
220-1510-612211-000-000-000-11-240-0000	Seasonal Teacher	9,114	13,104	0
220-1510-622000-000-000-000-11-240-0000	FICA	0	1,264	0
220-1510-622500-000-000-000-11-240-0000	Medicare Part A Expense	800	888	1,067
220-1510-623101-000-000-000-11-240-0000	Teachers' Retirement	14,354	16,278	14,999
220-1510-626001-000-000-000-11-240-0000	Workers' Compensation Insurance	221	246	294
220-1510-653038-000-000-000-11-240-0000	Web Based Access License	5,180	30,717	31,240
220-1510-661005-xxx-000-000-11-240-0000	Instructional Materials	548	4,690	2,000
220-1510-661510-xxx-000-000-24-240-0000	Technology Related Supplies	4,437	6,138	17,243
220-2180-661039-xxx-000-000-31-240-0000	Parental Involvement Supplies	7,739	7,387	5,000
220-2214-661050-000-000-000-51-240-0000	General Office Supplies	0	300	0
435 - CIR/UIR				
220-1510-611249-000-000-000-11-435-0000	Intervention Content Leader	257,217	0	0
220-1510-611342-000-000-000-11-435-0000	Literacy Content Leader	0	0	217,688
220-2220-611344-000-000-000-11-435-0000	Intervention Content Leader	0	333,313	0
220-2220-611348-000-000-000-23-435-0000	ELA Content Leader	42,174	42,651	42,951
220-2220-611350-000-000-000-23-435-0000	Math Content Leader	40,317	40,418	42,344
220-xxxx-621000-000-000-000-xx-435-0000	Group Insurance Expense	83,410	103,117	64,595
220-xxxx-622500-000-000-000-xx-435-0000	Medicare Part A Expense	4,493	5,592	4,225
220-xxxx-623101-000-000-000-xx-435-0000	Teachers' Retirement	87,318	96,057	76,352
220-xxxx-626001-000-000-000-xx-435-0000	Workers' Compensation Insurance	1,359	1,666	1,212
440 - English Learner				
220-1510-661005-000-000-000-11-440-0000	Instructional Materials	0	10,000	5,000
220-1520-611214-000-000-000-11-440-0000	Part-Time Teacher	26,104	0	40,768
220-1520-611257-000-000-000-11-440-0000	EL Interpreter	78,712	79,486	97,305
220-1520-611501-000-000-000-11-440-0000	Paraprofessional	0	12,704	12,882
220-1520-615052-000-000-000-11-440-0000	Stipend-Inservice Participant	320	9,600	9,600

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
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Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
220-1520-632018-000-000-000-11-440-0000	Instructional Services	9,420	10,000	10,000
220-1520-653038-000-000-000-11-440-0000	Web Based Access License	33,563	34,000	1,500
220-1520-658201-000-000-000-11-440-0000	Travel-Employee	2,159	1,000	1,000
220-1520-661005-000-000-000-11-440-0000	Instructional Materials	1,501	0	0
220-1520-661510-000-000-000-24-440-0000	Technology Related Supplies	2,857	25,000	2,000
220-2154-611905-000-000-000-51-440-0000	Part-Time Interpreter	16,580	4,928	4,928
220-2180-632018-000-000-000-31-440-0000	Instructional Services	250	0	0
220-2180-653001-000-000-000-31-440-0000	Postage Expense	0	8,000	2,000
220-2180-661039-000-000-000-31-440-0000	Parental Involvement Supplies	11,979	46,998	4,000
220-2214-611363-000-000-000-11-440-0000	Special Area Coordinator	0	0	29,512
220-2214-611377-000-000-000-11-440-0000	Federal Programs Grant Liaison	0	19,020	19,020
220-2214-611427-000-000-000-51-440-0000	Part-Time Clerical	7,499	0	0
220-2214-653032-000-000-000-51-440-0000	Cellular Telephone Expense	0	3,348	300
220-2234-612301-000-000-000-23-440-0000	Substitute Teacher	405	5,760	5,760
220-2234-658201-000-000-000-23-440-0000	Travel-Employee	0	6,200	6,200
220-2234-661045-000-000-000-23-440-0000	Professional Development Supplies	134	0	0
220-xxxx-621000-000-000-000-xx-440-0000	Group Insurance Expense	20,325	40,294	43,449
220-xxxx-622000-000-000-000-xx-440-0000	FICA	471	357	2,885
220-xxxx-622500-000-000-000-xx-440-0000	Medicare Part A Expense	1,817	1,731	2,583
220-xxxx-623101-000-000-000-xx-440-0000	Teachers' Retirement	31,724	31,186	35,204
220-xxxx-626001-000-000-000-xx-440-0000	Workers' Compensation Insurance	519	431	746
450 - Neglected and Delinquent Programs				
220-1460-613042-000-000-000-13-450-0000	Summer Program Teacher	4,927	14,000	14,000
220-1460-613081-000-000-000-12-450-0000	After School Program Teacher	11,687	34,160	34,160
220-1480-611501-000-000-000-11-450-0000	Paraprofessional	16,109	16,209	16,509
220-1480-661005-000-000-000-11-450-0000	Instructional Materials	0	15,000	5,000
220-1480-661510-000-000-000-24-450-0000	Technology Related Supplies	262	20,000	10,000
220-1510-612211-000-000-000-11-450-0000	Seasonal Teacher	8,771	10,716	10,716
220-1510-653038-000-000-000-11-450-0000	Web Based Access License	2,000	4,000	4,000
220-2214-611371-000-000-000-11-450-0000	Project Itinerant Liaison	0	11,034	11,034
220-2214-611377-000-000-000-11-450-0000	Federal Programs Grant Liaison	19,020	0	19,773
220-xxxx-621000-000-000-000-xx-450-0000	Group Insurance Expense	13,948	15,738	13,924
220-xxxx-622500-000-000-000-xx-450-0000	Medicare Part A Expense	843	1,071	1,200
220-xxxx-623101-000-000-000-xx-450-0000	Teachers' Retirement	15,734	19,454	20,938

Terrebonne Parish School Board
Special Revenue Funds
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Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
220-xxxx-626001-000-000-000-xx-450-0000	Workers' Compensation Insurance	242	302	338
460 - Homeless				
220-1510-611214-000-000-000-11-460-0000	Part-Time Teacher	0	0	61,152
220-1510-611501-000-000-000-11-460-0000	Paraprofessional	13,589	13,765	13,942
220-1510-612211-000-000-000-11-460-0000	Seasonal Teacher	21,809	16,876	16,876
220-1510-653032-000-000-000-11-460-0000	Cellular Telephone Expense	0	21,500	2,100
220-1510-653038-000-000-000-11-460-0000	Web Based Access License	0	1,050	1,050
220-1510-658201-000-000-000-11-460-0000	Travel-Employee	12	1,000	1,000
220-1510-661005-000-000-000-11-460-0000	Instructional Materials	0	23,000	5,000
220-1510-661510-000-000-000-24-460-0000	Technology Related Supplies	0	61,000	1,000
220-2180-611371-000-000-000-31-460-0000	Project Itinerant Liaison	10,865	29,052	42,327
220-2180-613063-000-000-000-31-460-0000	Extra Work-Social Worker	0	26,440	26,440
220-2180-658201-000-000-000-31-460-0000	Travel-Employee	54	1,000	1,000
220-2180-661039-000-000-000-31-460-0000	Parental Involvement Supplies	0	5,000	5,000
220-2214-611401-000-000-000-51-460-0000	Clerical/Secretarial	0	21,174	22,712
220-2214-612205-000-000-000-51-460-0000	Seasonal Clerical	0	5,600	5,600
220-2214-661050-000-000-000-51-460-0000	General Office Supplies	0	5,000	5,000
220-2234-658201-000-000-000-23-460-0000	Travel-Employee	0	4,000	4,000
220-2234-658253-000-000-000-23-460-0000	Travel-Out of State	2,268	20,000	200
220-2620-653001-000-000-000-51-460-0000	Postage Expense	0	5,000	5,000
220-xxxx-621000-000-000-000-xx-460-0000	Group Insurance Expense	10,661	24,277	27,811
220-xxxx-622000-000-000-000-xx-460-0000	FICA	0	347	2,528
220-xxxx-622500-000-000-000-xx-460-0000	Medicare Part A Expense	646	2,078	1,638
220-xxxx-623101-000-000-000-xx-460-0000	Teachers' Retirement	12,028	36,844	19,903
220-xxxx-626001-000-000-000-xx-460-0000	Workers' Compensation Insurance	185	593	480
550 - Pre-Kindergarten				
220-1530-611271-000-190-000-14-550-0000	Pre-Kindergarten Teacher	479,779	489,394	503,819
220-1530-611501-000-190-000-14-550-0000	Paraprofessional	183,691	183,582	192,999
220-2214-611369-000-190-000-14-550-0000	Early Childhood Coordinator	9,954	9,970	10,739
220-xxxx-621000-000-190-000-14-550-0000	Group Insurance Expense	246,073	238,616	45,583
220-xxxx-622500-000-190-000-14-550-0000	Medicare Part A Expense	8,658	9,118	9,460
220-xxxx-623101-000-190-000-14-550-0000	Teachers' Retirement	160,694	158,095	100,346
220-xxxx-623905-000-190-000-14-550-0000	LA State Empl Rtmt-LASERS	6,227	6,265	6,290

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I
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Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
220-xxxx-626001-000-190-000-14-550-0000	Workers' Compensation Insurance	2,694	2,732	2,831
810 - Parental Involvement District-Wide				
220-2180-611367-000-000-000-31-810-0000	Staff Development Coordinator	0	15,377	16,800
220-2180-611371-000-000-000-31-810-0000	Project Itinerant Liaison	8,243	0	0
220-2180-621000-000-000-000-31-810-0000	Group Insurance Expense	2,409	3,566	3,671
220-2180-622500-000-000-000-31-810-0000	Medicare Part A Expense	101	223	221
220-2180-623101-000-000-000-31-810-0000	Teachers' Retirement	2,143	3,967	4,234
220-2180-626001-000-000-000-31-810-0000	Workers' Compensation Insurance	33	62	67
220-2180-632018-000-000-000-31-810-0000	Instructional Services	500	0	0
220-2180-655001-000-000-000-31-810-0000	Forms Printing	3,099	5,000	250
220-2180-661039-000-000-000-31-810-0000	Parental Involvement Supplies	529	33,000	3,000
220-2180-661500-000-000-000-31-810-0000	Technology Related Supplies	0	15,500	5,000
819 - School Level Parental Involvement				
220-2180-611344-000-000-000-31-819-0000	Intervention Content Leader	0	48,084	51,600
220-2180-611357-000-000-000-31-819-0000	Instructional Coach	47,807	0	0
220-2180-621000-000-000-000-31-819-0000	Group Insurance Expense	11,740	12,575	13,346
220-2180-622500-000-000-000-31-819-0000	Medicare Part A Expense	633	661	687
220-2180-623101-000-000-000-31-819-0000	Teachers' Retirement	11,940	12,142	13,003
220-2180-626001-000-000-000-31-819-0000	Workers' Compensation Insurance	191	196	206
999 - School Budget				
220-1460-613081-xxx-000-000-12-999-0000	After School Program Teacher	37,487	44,132	63,996
220-1460-661005-xxx-000-000-12-999-0000	Instructional Materials	7,150	0	38,919
220-1510-611214-xxx-000-000-11-999-0000	Part-Time Teacher	0	69,104	13,104
220-1510-611248-xxx-000-000-11-999-0000	Instructional Interventionist	0	47,756	51,756
220-1510-611501-xxx-000-000-11-999-0000	Paraprofessional	104,310	105,803	108,031
220-1510-611517-xxx-000-000-11-999-0000	Part-Time Paraprofessional	0	7,200	0
220-1510-612211-xxx-000-000-11-999-0000	Seasonal Teacher	33,281	11,200	67,984
220-1510-612213-xxx-000-000-11-999-0000	Seasonal Paraprofessional	5,522	23,500	58,400
220-1510-612431-xxx-000-000-11-999-0000	Substitute Paraprofessional	0	0	1,920
220-1510-615052-xxx-000-000-11-999-0000	Stipend-Inservice Participant	0	1,800	896
220-1510-632023-xxx-000-000-11-999-0000	Other Professional Services	2,500	0	0
220-1510-634004-xxx-000-000-24-999-0000	Installation/Support Fees	0	77,319	24,202

TERREBONNE

Parish School District

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Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

ESSA Title I 1003A
Direct Student Services

The Elementary and Secondary Education Act of 1965 was amended for school year 2018/2019 by addition of section 1003A, Direct Student Services (DSS). This new provision provides the option for a State to reserve and award money to districts to support individualized academic services to improve student achievement. The purpose of the Title I 1003A Direct Student Services fund is to ensure school systems support students in gaining access to academic courses, credentials, and services that are not otherwise available at their schools.

The allocation for Title I 1003A Direct Student Services for the 2021/2022 fiscal year is estimated at \$237,797.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

ESSA Title I – Migrant Education

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

This grant provides funding to eligible entities to help migratory children 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 2021/2022 are estimated at \$304,506.

Personnel Roster

Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Migrant Advocate	1	1	0
Migrant Recruiter	1	1	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title I - Migrant Education
Fiscal Year 2021/2022

230

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
230-0000-545420-000-000-000-00-000-0000	Title I Part C-Migrant	\$242,375	\$369,000	\$304,506
	Total Revenues	\$242,375	\$369,000	\$304,506
EXPENDITURES AND OTHER USES OF FUNDS				
230-1510-612211-000-000-000-11-000-0000	Seasonal Teacher	\$41,534	\$57,680	\$26,257
230-1510-632018-000-000-000-11-000-0000	Instructional Services	3,573	3,000	3,000
230-1510-653033-000-000-000-11-000-0000	Data Plan	0	6,973	6,973
230-1510-653038-000-000-000-11-000-0000	Web Based Access License	13,000	19,000	2,000
230-1510-658201-000-000-000-11-000-0000	Travel-Employee	361	5,000	5,000
230-1510-661005-000-000-000-11-000-0000	Instructional Materials	566	26,257	5,500
230-1510-661510-000-000-000-24-000-0000	Technology Related Supplies	0	0	5,900
230-2180-611509-000-000-000-31-000-0000	Migrant Advocate	17,281	17,567	18,086
230-2180-611821-000-000-000-31-000-0000	Migrant Recruiter	48,834	46,477	47,266
230-2180-611822-000-000-000-31-000-0000	Community Liaison	0	0	12,241
230-2180-613041-000-000-000-31-000-0000	Extra Work-Teacher	1,561	9,000	9,000
230-2180-632018-000-000-000-31-000-0000	Instructional Services	250	0	0
230-2180-644230-000-000-000-51-000-0000	Copy Equipment Rental	953	800	800
230-2180-653001-000-000-000-31-000-0000	Postage Expense	0	6,000	6,000
230-2180-653032-000-000-000-31-000-0000	Cellular Telephone Expense	906	1,200	1,200
230-2180-658201-000-000-000-31-000-0000	Travel-Employee	940	3,000	3,000
230-2180-661039-000-000-000-31-000-0000	Parental Involvement Supplies	10,357	20,000	32,563
230-2180-661050-000-000-000-31-000-0000	General Office Supplies	1,175	3,000	3,000
230-2180-661510-000-000-000-31-000-0000	Technology Related Supplies	2,265	36,914	10,000
230-2214-611367-000-000-000-23-000-0000	Staff Development Coordinator	15,010	0	0
230-2234-632012-000-000-000-23-000-0000	Consultant Services	0	0	5,000
230-2234-658201-000-000-000-23-000-0000	Travel-Employee	1,490	0	0
230-2234-658253-000-000-000-23-000-0000	Travel-Out of State	2,177	17,079	17,079
230-xxxx-621000-000-000-000-xx-000-0000	Group Insurance Expense	23,736	28,076	27,342
230-xxxx-622500-000-000-000-xx-000-0000	Medicare Part A Expense	1,664	1,750	1,700
230-xxxx-623101-000-000-000-xx-000-0000	Teachers' Retirement	32,297	26,081	27,262
230-xxxx-626001-000-000-000-xx-000-0000	Workers' Compensation Insurance	497	474	500
230-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	21,948	33,672	27,837
	Total Expenditures	\$242,375	\$369,000	\$304,506

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

**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, career 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 2021/2022 is estimated at the prior year’s allocation of \$73,920.

Personnel Roster

Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
JAG Teacher	1	1	0
Total Positions	1	1	0

Program Code:
175 – JAG – Jobs for America’s Graduates

Terrebonne Parish School Board
Special Revenue Funds
US Dept of Health and Human Services Grant - TANF
Jobs for America's Graduates (JAG) LA - TANF
Fiscal Year 2021/2022

#240

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
240-0000-545900-000-175-000-00-000-0000	Restricted Grants-Through State	\$73,920	\$73,920	\$73,920
240-0000-545900-000-175-176-00-000-0000	Restricted Grants-Through State	0	27,130	0
	Total Revenues	\$73,920	\$101,050	\$73,920
EXPENDITURES AND OTHER USES OF FUNDS				
240-1490-611272-000-175-000-15-000-0000	JAG Teacher	\$41,282	\$43,716	\$43,332
240-1490-621000-000-175-000-15-000-0000	Group Insurance Expense	13,626	11,033	10,553
240-1490-622500-000-175-000-15-000-0000	Medicare Part A Expense	549	587	585
240-1490-623101-000-175-000-15-000-0000	Teachers' Retirement	10,733	11,280	10,920
240-1490-626001-000-175-000-15-000-0000	Workers' Compensation Insurance	165	175	173
240-2239-658201-000-175-000-23-000-0000	Travel-Employee	0	0	1,000
240-2720-651056-000-175-000-15-000-0000	Field Trip Expense	870	384	600
240-5200-693301-000-175-000-00-000-0000	Indirect Cost-Federal Fund	6,694	6,745	6,757
240-xxxx-xxxxxx-000-175-001-00-000-0000	Prior Year Expenditures	5,300	0	0
176 - JAG AIM High				
240-1490-611272-000-175-176-15-000-0000	JAG Teacher	0	17,441	0
240-1490-621000-000-175-176-15-000-0000	Group Insurance Expense	0	3,055	0
240-1490-622500-000-175-176-15-000-0000	Medicare Part A Expense	0	249	0
240-1490-623101-000-175-176-15-000-0000	Teachers' Retirement	0	3,846	0
240-1490-626001-000-175-176-15-000-0000	Workers' Compensation Insurance	0	63	0
240-5200-693301-000-175-176-00-000-0000	Indirect Cost-Federal Fund	0	2,476	0
	Total Expenditures	\$79,220	\$101,050	\$73,920
FUND BALANCE				
	Excess (Deficiency) of Revenues			
	and Other Sources of Funds	(5,300)	0	0
	Balance at Beginning of Year	5,300	0	0
	Balance at End of Year	\$0	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

U. S. Department of Health and Human Services
Child Care and Development Block Grant - Federal
Early Childhood Community Network Lead Agency

The Early Childhood Community Network Lead Agency – Child Care and Development Block Grant was first 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 Preschool, Head Start, and Child Care Systems. Funding is provided from both federal and state sources.

Funding for fiscal year 2021/2022 is estimated at the prior year's allocation of \$51,865.

Program Code:
250 – Early Childhood Lead Agencies

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

U. S. Department of Health and Human Services
Preschool Development Grant Birth to Five - Federal
Infant CLASS Preschool Development

The Infant CLASS Preschool Development Grant was first awarded to Terrebonne Parish School District in fiscal year 2020 to help lead agencies provide teachers and directors with high-quality, evidence-based professional development specifically targeted toward infant-teacher interactions. The Preschool Development Grant Birth to Five will provide 87% of the funding and the remaining 13% will be funded by the Kellogg Grant.

Due to the uncertainty of funding, no estimate has been made for fiscal year 2021/2022.

Program Code:

265 – Infant CLASS Supports – Preschool Development Grant Birth to Five

Terrebonne Parish School Board
 Special Revenue Funds
 Infant CLASS Preschool Development
 Fiscal Year 2021/2022

280

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
280-0000-545900-000-265-000-00-000-0000	Restricted Grants-Through State	\$16,356	\$0	\$0
	Total Revenues	\$16,356	\$0	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
280-2234-632012-000-265-000-23-000-0000	Consultant Services	\$1,356	\$0	\$0
280-2234-653038-000-265-000-23-000-0000	Web Based Access License	563	0	0
280-2234-658201-000-265-000-23-000-0000	Travel-Employee	824	0	0
280-5200-693301-000-265-000-00-000-0000	Indirect Cost-Federal Fund	1,481	0	0
120 - Non-Public				
280-1530-661005-000-265-120-14-000-0000	Instructional Materials	3,001	0	0
280-2234-632012-000-265-120-23-000-0000	Consultant Services	7,200	0	0
280-2234-653038-000-265-120-23-000-0000	Web Based Access License	1,408	0	0
280-2234-661045-000-265-120-23-000-0000	Professional Development Supplies	524	0	0
	Total Expenditures	\$16,356	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

U. S. Department of Health and Human Services
Child Care and Development Block Grant - Federal
Get Ready Cohort

The Get Ready Cohort was awarded to Terrebonne Parish School District in fiscal year 2020 as an opportunity for lead agencies to prepare for the FY 2021 Ready Start Network Cohort 3 application as well as assist in completion of the early childhood components of the FY 2021 Super Application.

Funding for this grant ended as of fiscal year 2019/2020.

Program Code:

270 – Get Ready Cohort – Preschool Development Grant Birth to Five

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

U. S. Department of Health and Human Services
Child Care and Development Block Grant - Federal
COVID-19 Community Child Care Recovery CCR CCDF

The COVID-19 Community Child Care Recovery Grant was awarded to Terrebonne Parish School District in fiscal year 2021 to offer Early Childhood Communities strategic and targeted support to recover from the impact of COVID-19 ensuring all children in the child care sectors continue to learn, thrive and have access to high-quality learning options.

Due to the uncertainty of funding, no estimate has been made for fiscal year 2021/2022.

Program Code:
275 – COVID-19 Community Child Care Recovery

Terrebonne Parish School Board
 Special Revenue Funds
 COVID-19 Community Child Care Recovery
 Fiscal Year 2021/2022

280

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
280-0000-545900-000-275-000-00-000-0000	Restricted Grants-Through State	\$0	\$150,000	\$0
	Total Revenues	\$0	\$150,000	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
280-2234-632012-000-275-000-23-000-0000	Consultant Services	\$0	\$10,010	\$0
280-2234-653038-000-275-000-23-000-0000	Web Based Access License	0	275	0
280-5200-693301-000-275-000-00-000-0000	Indirect Cost-Federal Fund	0	13,688	0
120 - Non-Public				
280-1530-661005-000-275-120-14-000-0000	Instructional Materials	0	32,415	0
280-2214-661510-000-275-120-41-000-0000	Technology Related Supplies	0	20,042	0
280-2234-632012-000-275-120-23-000-0000	Consultant Services	0	11,550	0
280-2234-653038-000-275-120-23-000-0000	Web Based Access License	0	4,575	0
280-2234-658201-000-275-120-23-000-0000	Travel-Employee	0	10,050	0
280-2620-661062-000-275-120-51-000-0000	Custodial Supplies	0	47,395	0
	Total Expenditures	\$0	\$150,000	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

ESSA Title I – School Redesign Planning Grant

Under the Every Student Succeeds Act (ESSA), every school system that has a school identified as a persistently struggling school is required to develop a plan for improvement. School systems that have schools on the School Redesign List must conduct a needs assessment, build a plan to address the biggest needs at each school, and align a budget to fund the prioritized interventions.

The School Redesign Planning Grant is used to partner with high-quality vendors who specialize in helping school systems conduct needs assessments and/or create strong school redesign plans.

Funds received will be focused on the Comprehensive Intervention Required/Urgent Intervention Required (CIR/UIR) schools in the district.

The allocation for School Redesign Planning for fiscal year 2021/2022 is estimated at \$531,228.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

ESSA Title III Part A 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 English Learners, 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.

In the 2019/2020 fiscal year, 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. In the 2020/2021 fiscal year, the district no longer met the significant increase requirement for this grant.

The allocation for Title III for the 2021/2022 fiscal year is estimated at \$85,169.

Personnel Roster

Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Paraprofessional	2	2	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title III Part A
English Language Acquisition, Enhancement and Academic Achievement
Fiscal Year 2021/2022

310

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
310-0000-545470-000-000-000-0000	Title III Part A	\$63,719	\$136,319	\$85,169
310-0000-545470-000-730-000-00-000-0000	Title III Part A-Immigrant	2,179	0	0
	Total Revenues	\$65,898	\$136,319	\$85,169
EXPENDITURES AND OTHER USES OF FUNDS				
310-1520-611257-000-000-000-11-000-0000	EL Interpreter	\$0	\$9,516	\$7,161
310-1520-611501-000-000-000-11-000-0000	Paraprofessional	30,770	31,046	31,709
310-1520-653038-000-000-000-11-000-0000	Web Based Access License	0	20,000	100
310-1520-658201-000-000-000-11-000-0000	Travel-Employee	445	1,719	0
310-1520-661005-000-000-000-11-000-0000	Instructional Materials	1,005	9,424	1,982
310-1520-661510-000-000-000-24-000-0000	Technology Related Supplies	2,216	10,000	1,838
310-2180-661039-000-000-000-31-000-0000	Parental Involvement Supplies	0	6,202	1,000
310-2234-644230-000-000-000-23-000-0000	Copy Equipment Rental	0	5,000	5,000
310-2234-653038-000-000-000-23-000-0000	Web Based Access License	0	0	1,100
310-2234-658201-000-000-000-23-000-0000	Travel-Employee	0	0	100
310-2234-661045-000-000-000-23-000-0000	Professional Development Supplies	0	50	100
310-xxxx-621000-000-000-000-11-000-0000	Group Insurance Expense	14,972	19,730	16,799
310-xxxx-622500-000-000-000-11-000-0000	Medicare Part A Expense	417	567	543
310-xxxx-623101-000-000-000-11-000-0000	Teachers' Retirement	8,000	10,464	9,795
310-xxxx-626001-000-000-000-11-000-0000	Workers' Compensation Insurance	123	162	156
310-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	5,770	12,439	7,786
730 - Title III-Immigrant				
310-1520-661005-000-730-000-11-000-0000	Instructional Materials	1,982	0	0
310-5200-693301-000-730-000-00-000-0000	Indirect Cost-Federal Fund	197	0	0
	Total Expenditures	\$65,898	\$136,319	\$85,169

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

ESSA Title IV Part A
Student Support and Academic Enrichment Grant (SSAE)

Title IV Part A Student Support and Academic Enrichment Grant (SSAE) is a flexible block grant program first awarded in fiscal year 2017/2018 authorizing activities in three areas:

- 1) Providing students with a well-rounded education (e.g. STEM, arts, civics, International Baccalaureate/Advanced Placement (IB/AP), health and physical education).
- 2) Supporting safe and healthy students (e.g. school mental health, training on trauma-informed practices, drug and violence prevention, health and physical education).
- 3) Supporting the effective use of technology (e.g. professional development, blended learning, and technology devices).

Funding for fiscal year 2021/2022 is estimated at \$603,113 comprised of \$523,272 for public schools and \$79,841 for non-public schools.

Title IV Part A-Safe/Drug Free Grant in 2019/2020 was for school districts with a UIR Discipline-labeled school. The funds were used to develop and implement a multi-tier system of support, to include intervention and social-emotional curriculum or programs.

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title IV Part A
Student Support and Academic Enrichment (SSAE)
Fiscal Year 2021/2022

#320

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
320-0000-545440-000-000-000-0000	Title IV Part A	\$319,674	\$971,670	\$603,113
320-0000-545440-000-000-730-00-000-0000	Title IV Part A-Safe/Drug Free	23,640	0	0
	Total Revenues	\$343,314	\$971,670	\$603,113
EXPENDITURES AND OTHER USES OF FUNDS				
030 - Technology				
320-1510-634004-000-030-000-24-000-0000	Installation/Support Fees	\$0	\$0	\$1,139
320-1510-661510-000-030-000-24-000-0000	Technology Related Supplies	3,694	0	8,700
320-2234-612301-000-030-000-23-000-0000	Substitute Teacher	1,291	1,680	0
320-2234-622000-000-030-000-23-000-0000	FICA	62	103	0
320-2234-622500-000-030-000-23-000-0000	Medicare Part A Expense	19	24	0
320-2234-623101-000-030-000-23-000-0000	Teachers' Retirement	77	0	0
320-2234-626001-000-030-000-23-000-0000	Workers' Compensation Insurance	5	7	0
320-2234-632012-000-030-000-23-000-0000	Consultant Services	0	0	49,125
320-2234-658201-000-030-000-23-000-0000	Travel-Employee	2,889	7,094	9,000
320-2234-658253-000-030-000-23-000-0000	Travel-Out of State	0	8,323	0
030 - Technology 120 - Non-Public				
320-1510-634004-xxx-030-120-11-000-0000	Installation/Support Fees	0	0	375
320-1510-653038-088-030-120-11-000-0000	Web Based Access License	0	732	19,875
320-1510-661510-xxx-030-120-24-000-0000	Technology Related Supplies	46,372	85,944	39,244
320-1510-673410-092-030-120-24-000-0000	Equipment-Technology Hardware	0	8,445	0
320-2234-689501-xxx-030-120-23-000-0000	Travel-Non-Public	0	0	2,588
320-2234-689507-xxx-030-120-23-000-0000	Stipend-Non-Public Presenter	0	0	168
320-2234-689509-xxx-030-120-23-000-0000	Stipend-Non-Public Attendee	0	0	840
195 - Well Rounded Education				
320-1300-632018-000-195-000-15-000-0000	Instructional Services	5,850	0	0
320-1510-653038-000-195-000-11-000-0000	Web Based Access License	0	10,000	0
320-1510-661005-000-195-000-11-000-0000	Instructional Materials	0	40,000	60,386
320-1510-661510-000-195-000-24-000-0000	Technology Related Supplies	0	0	71,486
320-2180-632018-000-195-000-31-000-0000	Instructional Services	1,500	0	0

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title IV Part A
Student Support and Academic Enrichment (SSAE)
Fiscal Year 2021/2022

#320

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
320-2180-661039-000-195-000-31-000-0000	Parental Involvement Supplies	38,636	0	12,060
320-2234-615052-000-195-000-23-000-0000	Stipend-Inservice Participant	0	0	6,000
320-2234-622500-000-195-000-23-000-0000	Medicare Part A Expense	0	0	87
320-2234-623101-000-195-000-23-000-0000	Teachers' Retirement	0	0	1,512
320-2234-626001-000-195-000-23-000-0000	Workers' Compensation Insurance	0	0	24
320-2234-632012-000-195-000-23-000-0000	Consultant Services	0	0	30,000
320-2234-658201-000-195-000-23-000-0000	Travel-Employee	52,080	112,650	29,408
320-2234-661045-000-195-000-23-000-0000	Professional Development Supplies	0	43,440	0
195 - Well Rounded Education 120 - Non-Public				
320-1510-632018-xxx-195-120-11-000-0000	Instructional Services	2,893	8,500	5,350
320-1510-634004-xxx-195-120-11-000-0000	Installation/Support Fees	0	0	1,500
320-1510-653038-xxx-195-120-11-000-0000	Web Based Access License	8,200	1,580	5,880
320-1510-661005-xxx-195-120-11-000-0000	Instructional Materials	18,356	1,105	4,021
480 - Safe and Healthy Students				
320-2180-661039-000-480-000-31-000-0000	Parental Involvement Supplies	14,709	13,492	0
320-2234-612301-000-480-000-23-000-0000	Substitute Teacher	1,475	4,800	7,200
320-2234-615052-000-480-000-23-000-0000	Stipend-Inservice Participant	0	57,360	33,600
320-2234-622000-000-480-000-23-000-0000	FICA	45	298	446
320-2234-622500-000-480-000-23-000-0000	Medicare Part A Expense	21	901	591
320-2234-623101-000-480-000-23-000-0000	Teachers' Retirement	195	14,914	8,467
320-2234-626001-000-480-000-23-000-0000	Workers' Compensation Insurance	6	249	163
320-2234-632012-000-480-000-23-000-0000	Consultant Services	90,850	459,862	144,331
320-2234-661045-000-480-000-23-000-0000	Professional Development Supplies	0	1,500	0
480 - Safe and Healthy Students 120 - Non-Public				
320-1510-632018-xxx-480-120-11-000-0000	Instructional Services	345	0	0
320-2234-653038-xxx-480-120-23-000-0000	Web Based Access License	878	0	0
320-2234-689501-xxx-480-120-23-000-0000	Travel-Non-Public	279	0	0
730- Safe/Drug Free				
320-1510-661005-000-000-730-11-000-0000	Instructional Materials	2690	0	0

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2021/2022

Comprehensive Literacy State Development

The Comprehensive Literacy State Development (CLSD) program is authorized under Sections 2222-2225 of the ESEA. The purpose of the CLSD discretionary grants is to create a comprehensive literacy program to advance literacy skills, including pre-literacy skills, reading, and writing, for children from birth through grade 12, with an emphasis on disadvantaged children, including children living in poverty, English learners, and children with disabilities.

Funding for fiscal year 2021/2022 is estimated at \$515,230.

Personnel Roster

Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Literacy Content Leader	0	5	5
Total Positions	0	5	5

Terrebonne Parish School Board
Special Revenue Funds
Comprehensive Literacy State Development (CLSD)
Fiscal Year 2021/2022

350

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
350-0000-545590-000-610-000-00-000-0000	Other ESSA Programs	\$0	\$0	\$43,000
350-0000-545590-000-620-000-00-000-0000	Other ESSA Programs	0	0	357,746
350-0000-545590-000-630-000-00-000-0000	Other ESSA Programs	0	0	114,484
	Total Revenues	\$0	\$0	\$515,230
EXPENDITURES AND OTHER USES OF FUNDS				
610 - Birth - Age 5				
350-1510-653038-000-610-000-11-000-0000	Web Based Access License	\$0	\$0	\$25,269
350-2234-632012-000-610-000-23-000-0000	Consultant Services	0	0	13,800
350-5200-693301-000-610-000-00-000-0000	Indirect Cost-Federal Fund	0	0	3,931
620 - Grades K - 5				
350-1510-658201-000-620-000-11-000-0000	Travel-Employee	0	0	44,000
350-2220-611342-000-620-000-11-000-0000	Literacy Content Leader	0	0	211,000
350-2220-621000-000-620-000-11-000-0000	Group Insurance Expense	0	0	12,967
350-2220-622500-000-620-000-11-000-0000	Medicare Part A Expense	0	0	3,060
350-2220-623101-000-620-000-11-000-0000	Teachers' Retirement	0	0	53,172
350-2220-626001-000-620-000-11-000-0000	Workers' Compensation Insurance	0	0	844
350-5200-693301-000-620-000-00-000-0000	Indirect Cost-Federal Fund	0	0	32,704
630 - Grades 6 - 8				
350-1510-658201-000-630-000-11-000-0000	Travel-Employee	0	0	6,000
350-1510-661005-000-630-000-11-000-0000	Instructional Materials	0	0	21,518
350-2220-611342-000-630-000-11-000-0000	Literacy Content Leader	0	0	30,000
350-2220-621000-000-630-000-11-000-0000	Group Insurance Expense	0	0	1,274
350-2220-622500-000-630-000-11-000-0000	Medicare Part A Expense	0	0	131
350-2220-623101-000-630-000-11-000-0000	Teachers' Retirement	0	0	7,560
350-2220-626001-000-630-000-11-000-0000	Workers' Compensation Insurance	0	0	36
350-2234-632012-000-630-000-23-000-0000	Consultant Services	0	0	37,500
350-5200-693301-000-630-000-00-000-0000	Indirect Cost-Federal Fund	0	0	10,466
	Total Expenditures	\$0	\$0	\$515,230

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2021/2022

**ESSA Title II Part A
 Teacher and Principal Training and Recruiting**

ESSA 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 2021/2022 is estimated at \$1,043,021. The basic Title II Part A is comprised of two components, Administrative and Non-Public, which have allocations of \$908,378 and \$134,643 respectively.

Personnel Roster

Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Intervention Content Leader	2	2	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title II Part A - Teacher and Principal Training and Recruiting **# 370**
Fiscal Year 2021/2022

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
370-0000-545450-000-000-000-000-0000	Title II Part A	\$963,247	\$1,459,344	\$1,043,021
	Total Revenues	\$963,247	\$1,459,344	\$1,043,021
EXPENDITURES AND OTHER USES OF FUNDS				
370-1110-615103-000-000-000-23-000-0000	Stipend-Target/Demand Teacher	\$427,500	\$475,000	\$295,000
370-1211-615103-000-000-000-23-000-0000	Stipend-Target/Demand Teacher	25,000	35,000	35,000
370-1212-615103-000-000-000-23-000-0000	Stipend-Target/Demand Teacher	0	5,000	5,000
370-1510-611249-000-000-000-11-000-0000	Intervention Content Leader	42,543	0	0
370-1510-615103-000-000-000-23-000-0000	Stipend-Target/Demand Teacher	15,000	25,000	25,000
370-2214-611362-000-000-000-11-000-0000	Administrative Intern	12,339	17,742	18,088
370-2214-615103-000-000-000-23-000-0000	Stipend-Target/Demand Teacher	2,500	15,000	15,000
370-2220-611344-000-000-000-11-000-0000	Intervention Content Leader	0	83,465	86,726
370-2234-612301-000-000-000-23-000-0000	Substitute Teacher	592	0	0
370-2234-613060-000-000-000-23-000-0000	Extra Work-Mentor Teacher	0	12,000	12,000
370-2234-624001-000-000-000-23-000-0000	Tuition Reimbursement	3,571	20,000	30,000
370-2234-624013-000-000-000-23-000-0000	Praxis Test Fee	240	5,000	5,000
370-2234-653038-000-000-000-23-000-0000	Web Based Access License	6,546	7,695	6,195
370-2234-658201-000-000-000-23-000-0000	Travel-Employee	1,347	20,000	20,000
370-2234-661045-000-000-000-23-000-0000	Professional Development Supplies	0	5,250	10,000
370-2310-633310-000-000-000-51-000-0000	Financial Audit Fees	280	400	400
370-2410-615103-000-000-000-23-000-0000	Stipend-Target/Demand Teacher	37,500	40,000	40,000
370-2420-615103-000-000-000-23-000-0000	Stipend-Target/Demand Teacher	35,000	40,000	40,000
370-xxxx-621000-000-000-000-11-000-0000	Group Insurance Expense	10,006	18,563	18,574
370-xxxx-622000-000-000-000-23-000-0000	FICA	18	0	0
370-xxxx-622500-000-000-000-xx-000-0000	Medicare Part A Expense	8,558	10,897	8,258
370-xxxx-623101-000-000-000-xx-000-0000	Teachers' Retirement	154,098	189,805	140,501
370-xxxx-626001-000-000-000-xx-000-0000	Workers' Compensation Insurance	2,392	3,012	2,287
370-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	87,229	133,169	95,349
240 - Non-Public				
370-2214-611367-000-240-000-41-240-0000	Staff Development Coordinator	15,010	13,438	13,986
370-2214-621000-000-240-000-41-240-0000	Group Insurance Expense	1,924	3,080	3,056
370-2214-622500-000-240-000-41-240-0000	Medicare Part A Expense	209	173	184
370-2214-623101-000-240-000-41-240-0000	Teachers' Retirement	3,903	3,467	3,524

TERREBONNE

Parish School District

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Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2021/2022

ESSA Title VII - Indian Education

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

The allocation for Indian Education for the 2021/2022 fiscal year is estimated at \$398,850.

Personnel Roster

Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Paraprofessional	8	7	(1)
Clerical/Secretarial	1	1	0
Support Service Coordinator	1	1	0
Total Positions	10	9	(1)

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

**ESSA Title VII - Indian Education
Native Youth Community Project**

Native Youth Community Project funds are used to improve the college and career readiness of American Indian students through a community-led project. The goals of the project are to improve the academic behavior of the participating middle school students, increase the number of American Indian students who become first time freshmen, and increase community involvement efforts that promote the college and career readiness of American Indian children. The project will serve American Indian students who attend Grand Caillou Middle School, Ellender Memorial High School, and Grand Caillou Elementary School.

The NYCP grant is a 4-year grant which will end on September 30, 2021. Projected revenues and expenditures for the 2021/2022 fiscal year are estimated to be \$118,133 the remaining balance of grant funds.

Personnel Roster

Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Project Director	1	0	(1)
Community Liaison	1	0	(1)
Behavior Interventionist	1	0	(1)
Instructional Interventionist	2	0	(2)
Total Positions	5	0	(5)

Program Code:
345 – Native Youth Community Project

Terrebonne Parish School Board
Special Revenue Funds
ESSA Title VII - Native Youth Community Project
Fiscal Year 2021/2022

410

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
410-0000-543900-000-345-000-00-000-0000	Restricted Grants Direct	\$504,257	\$604,233	\$118,133
410-0000-543900-000-345-001-00-000-0000	Restricted Grants Direct-Prior Year	104,196	117,570	0
	Total Revenues	\$608,453	\$721,803	\$118,133
EXPENDITURES AND OTHER USES OF FUNDS				
410-1460-613081-000-345-000-00-000-0000	After School Program Teacher	\$2,429	\$0	\$0
410-1510-611248-000-345-000-00-000-0000	Instructional Interventionist	65,550	91,003	0
410-1510-612301-000-345-000-00-000-0000	Substitute Teacher	13,824	0	0
410-1510-613041-000-345-000-00-000-0000	Extra Work-Teacher	0	3,000	0
410-1510-632018-000-345-000-00-000-0000	Instructional Services	0	8,250	10,000
410-1510-644123-000-345-000-00-000-0000	Building Rental	0	600	3,000
410-1510-651056-000-345-000-00-000-0000	Field Trip Expense	1,418	2,900	2,000
410-1510-653038-000-345-000-00-000-0000	Web Based Access License	1,800	12,000	5,500
410-1510-661005-000-345-000-00-000-0000	Instructional Materials	9,176	21,000	13,496
410-1510-661052-000-345-000-00-000-0000	Other Materials and Supplies	0	6,000	8,500
410-1510-661510-000-345-000-00-000-0000	Technology Related Supplies	8,025	18,416	0
410-2122-611327-000-345-000-00-000-0000	Behavior Interventionist	37,023	46,568	0
410-2180-611822-000-345-000-00-000-0000	Community Liaison	28,540	36,207	12,241
410-2180-613065-000-345-000-00-000-0000	Extra Work-Facilitator	0	2,000	2,000
410-2180-658201-000-345-000-00-000-0000	Travel-Employee	67	500	500
410-2214-611363-000-345-000-00-000-0000	Special Area Coordinator	21,640	28,353	9,069
410-2214-613071-000-345-000-00-000-0000	Extra Work-Coordinator	0	0	2,000
410-2214-658201-000-345-000-00-000-0000	Travel-Employee	88	500	500
410-2214-661050-000-345-000-00-000-0000	General Office Supplies	176	1,000	1,600
410-2234-632012-000-345-000-00-000-0000	Consultant Services	198,016	196,500	18,000
410-2234-658201-000-345-000-00-000-0000	Travel-Employee	5,393	1,000	0
410-2234-658253-000-345-000-00-000-0000	Travel-Out of State	3,492	0	0
410-2620-653001-000-345-000-00-000-0000	Postage Expense	495	500	500
410-2720-651056-000-345-000-00-000-0000	Field Trip Expense	3,128	6,000	6,000
410-2720-651061-000-345-000-00-000-0000	Student Transportation	2,637	0	0
410-xxxx-621000-000-345-000-00-000-0000	Group Insurance Expense	35,437	37,398	5,598
410-xxxx-622000-000-345-000-00-000-0000	FICA	0	37	0
410-xxxx-622500-000-345-000-00-000-0000	Medicare Part A Expense	2,290	2,353	351
410-xxxx-623101-000-345-000-00-000-0000	Teachers' Retirement	17,272	26,325	6,378

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Parish School District

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Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

Elementary and Secondary School Emergency Relief Funds
CARES Act

In response to the world-wide COVID-19 pandemic, President Trump signed the CARES (Coronavirus Aid, Relief, and Economic Security) Act on March 27, 2020, which was a \$2 trillion package of assistance measures, including \$30.75 billion for an Education Stabilization Fund. Congress set aside approximately \$13.2 billion of the \$30.75 billion allotted to the Education Stabilization Fund through the CARES Act for the Elementary and Secondary School Emergency Relief (ESSER) Fund. The Department of Education awarded these grants to State education agencies (SEAs) for the purpose of providing local education agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation.

ESSER Formula Fund awards to SEAs were in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2019. Non-public schools also receive an allotment based on the Title I Part A formula.

To ensure a strong start of the 2020/2021 school year, the Louisiana Department of Education outlined planning priorities to support quality and consistency of instruction, access to continuous learning, and safe, healthy facilities during periods of school facility closure or modified operations.

In addition to receiving a formula allocation of ESSER funds, LEAs were eligible to apply for ESSER Incentive grants to support key Strong Start 2020 Planning Priorities, including curricular materials and professional development for continuous learning, postsecondary planning for high school students and recent graduates, support for students with disabilities, and assistance with developing professional learning and adaptive staffing plans.

Under the Governor's Emergency Education Relief (GEER) Fund, the U.S. Department of Education awarded grants to Governors for the purpose of providing local education agencies (LEAs), institutions of higher education (IHEs), and other education related entities with emergency assistance as a result of COVID-19.

Funding through the CARES Act is \$9,047,572, which is comprised of GEER, \$2,030,772; ESSER Formula, \$6,522,445; and ESSER Incentive, \$494,355, and is expendable through September 30, 2022, however all funds were expended by June 30, 2021.

Program Codes:

650 – Elementary and Secondary School Emergency Relief Formula

655 – Elementary and Secondary School Emergency Relief Incentive

660 – Governor's Emergency Education Relief

Terrebonne Parish School Board
Special Revenue Funds
CARES Act (ESSER I)-Formula Funds
Fiscal Year 2021/2022

430

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
430-0000-545900-000-650-000-00-000-0000	Restricted Grants-Through State	\$556,326	\$5,966,119	\$0
	Total Revenues	\$556,326	\$5,966,119	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
430-1100-644230-000-650-000-00-051-0000	Copy Equipment Rental	\$6,720	\$0	\$0
430-1100-653033-000-650-000-00-059-0000	Data Plan	0	21,728	0
430-1100-653038-000-650-000-00-051-0000	Web Based Access License	0	17,815	0
430-1100-653038-000-650-000-00-059-0000	Web Based Access License	0	17,504	0
430-1100-655001-000-650-000-00-062-0000	Forms Printing	57,707	0	0
430-1100-661005-000-650-000-00-051-0000	Instructional Materials	7,137	0	0
430-1100-661005-000-650-000-00-053-0000	Instructional Materials	0	14,910	0
430-1100-661005-000-650-000-00-062-0000	Instructional Materials	0	254,939	0
430-1100-661510-000-650-000-00-058-0000	Technology Related Supplies	0	1,701,224	0
430-1100-661510-000-650-000-00-062-0000	Technology Related Supplies	4,849	42,575	0
430-1105-613041-000-650-000-00-057-0000	Extra Work-Teacher	2,656	261,295	0
430-1105-613042-000-650-000-00-057-0000	Summer Program Teacher	18,028	7,981	0
430-1110-613041-000-650-000-00-057-0000	Extra Work-Teacher	3,909	493,282	0
430-1110-613042-000-650-000-00-057-0000	Summer Program Teacher	109,434	50,914	0
430-1130-613041-000-650-000-00-051-0000	Extra Work-Teacher	0	501,420	0
430-1200-653001-000-650-000-00-054-0000	Postage Expense	0	2,000	0
430-1210-661005-000-650-000-00-054-0000	Instructional Materials	0	2,497	0
430-1210-661005-000-650-000-00-055-0000	Instructional Materials	24	0	0
430-1210-661510-000-650-000-00-054-0000	Technology Related Supplies	0	33,736	0
430-1211-613041-000-650-000-00-054-0000	Extra Work-Teacher	0	27,840	0
430-1211-613042-000-650-000-00-055-0000	Summer Program Teacher	16,492	10,697	0
430-1214-613042-000-650-000-00-055-0000	Summer Program Teacher	5,196	2,761	0
430-1214-613043-000-650-000-00-054-0000	Extra Work-APE Teacher	0	112	0
430-1214-613043-000-650-000-00-055-0000	Extra Work-APE Teacher	0	546	0
430-1470-613002-000-650-000-00-053-0000	Extra Work-Interpreter	4,520	2,363	0
430-1470-613042-000-650-000-00-053-0000	Summer Program Teacher	0	1,358	0
430-1470-613042-000-650-000-00-056-0000	Summer Program Teacher	6,473	3,032	0
430-1530-613041-000-650-000-00-063-0000	Extra Work-Teacher	0	601,196	0
430-1530-653038-000-650-000-00-054-0000	Web Based Access License	0	3,000	0

Terrebonne Parish School Board
Special Revenue Funds
CARES Act (ESSER I)-Formula Funds
Fiscal Year 2021/2022

430

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
430-1530-653038-000-650-000-00-063-0000	Web Based Access License	0	11,250	0
430-1530-661005-000-650-000-00-063-0000	Instructional Materials	0	4,499	0
430-2142-613062-000-650-000-00-055-0000	Extra Work-Psychologist	4,098	2,634	0
430-2149-613063-000-650-000-00-055-0000	Extra Work-Social Worker	8,760	5,607	0
430-2152-613061-000-650-000-00-054-0000	Extra Work-Speech Therapist	0	2,067	0
430-2152-613061-000-650-000-00-055-0000	Extra Work-Speech Therapist	7,495	4,917	0
430-2154-613002-000-650-000-00-053-0000	Extra Work-Interpreter	0	3,990	0
430-2161-613078-000-650-000-00-055-0000	Extra Work-Occupational Therapist	4,282	1,529	0
430-2166-633142-000-650-000-00-054-0000	Physical Therapy Fees	0	2,400	0
430-2166-633142-000-650-000-00-055-0000	Physical Therapy Fees	7,805	0	0
430-2212-613065-000-650-000-00-055-0000	Extra Work-Facilitator	3,100	1,973	0
430-2220-613074-000-650-000-00-057-0000	Extra Work-Curriculum Specialist	14,423	0	0
430-2234-632012-000-650-000-00-052-0000	Consultant Services	0	7,000	0
430-2234-658201-000-650-000-00-052-0000	Travel-Employee	0	15,000	0
430-2324-613008-000-650-000-00-062-0000	Extra Work-Clerical	823	0	0
430-2410-613008-000-650-000-00-062-0000	Extra Work-Clerical	94	0	0
430-2410-613077-000-650-000-00-057-0000	Summer Program Administration	13,476	6,460	0
430-2510-613008-000-650-000-00-062-0000	Extra Work-Clerical	21,025	0	0
430-2530-613016-000-650-000-00-062-0000	Extra Work-Warehouse	12,133	862	0
430-2530-659001-000-650-000-00-062-0000	Non-Employee Contract Services	3,309	63,000	0
430-2540-613008-000-650-000-00-062-0000	Extra Work-Clerical	759	0	0
430-2590-613008-000-650-000-00-062-0000	Extra Work-Clerical	1,557	0	0
430-2610-613008-000-650-000-00-062-0000	Extra Work-Clerical	2,533	0	0
430-2620-613013-000-650-000-00-062-0000	Extra Work-Maintenance	9,769	74	0
430-2620-613013-000-650-000-00-064-0000	Extra Work-Maintenance	0	15,355	0
430-2620-613014-000-650-000-00-062-0000	Extra Work-Skilled Maintenance	11,452	0	0
430-2620-642328-000-650-000-00-062-0000	Custodial Supplies	0	3,823	0
430-2620-661062-000-650-000-00-062-0000	Custodial Supplies	0	19,895	0
430-2830-613008-000-650-000-00-062-0000	Extra Work-Clerical	987	0	0
430-2845-613008-000-650-000-00-062-0000	Extra Work-Clerical	69	0	0
430-3100-663111-000-650-000-00-060-0000	Spoilage-Purchased Food	10,528	0	0
430-xxxx-622000-000-650-000-00-xxx-0000	FICA	7	7	0
430-xxxx-622500-000-650-000-00-xxx-0000	Medicare Part A Expense	4,048	29,248	0
430-xxxx-623101-000-650-000-00-xxx-0000	Teachers' Retirement	63,220	507,184	0

Terrebonne Parish School Board
Special Revenue Funds
CARES Act (ESSER) - Incentive Funds
Fiscal Year 2021/2022

430

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
430-0000-545900-000-655-000-00-000-0000	Restricted Grants-Through State	\$0	\$494,355	\$0
	Total Revenues	\$0	\$494,355	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
430-1100-612211-000-655-000-00-056-0000	Seasonal Teacher	\$0	\$15,515	\$0
430-1100-622500-000-655-000-00-056-0000	Medicare Part A Expense	0	225	0
430-1100-623101-000-655-000-00-056-0000	Teachers' Retirement	0	4,003	0
430-1100-626001-000-655-000-00-056-0000	Workers' Compensation Insurance	0	62	0
430-1100-661005-000-655-000-00-051-0000	Instructional Materials	0	121,500	0
430-1210-661005-000-655-000-00-054-0000	Instructional Materials	0	13,512	0
430-1210-661510-000-655-000-00-054-0000	Technology Related Supplies	0	216,616	0
430-2232-632012-000-655-000-00-054-0000	Consultant Services	0	31,000	0
430-5200-693301-000-655-000-00-000-0000	Indirect Cost-Federal Funds	0	83,928	0
120 Non-Public Allocation				
430-1100-653038-087-655-120-00-062-0000	Web Based Access License	0	1,483	0
430-2234-632012-xxx-655-120-00-062-0000	Consultant Services	0	6,511	0
	Total Expenditures	\$0	\$494,355	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

Elementary and Secondary School Emergency Relief Funds
CARES Act
Real-Time Early Access to Literacy (REAL)

The Real-Time Early Access to Literacy (REAL) Grant provides early literacy support for students in Pre-K through grade 3 enrolled in CIR/UIR-A schools. The primary objectives of REAL tutoring services are to: support literacy development for Louisiana's youngest learners, develop strong relationships with families to support learning, align to and complement school systems' existing work with high-quality curricula, and implement tutoring best practices.

Due to uncertainty of funding, no estimate for fiscal year 2021/2022 has been made.

Program Code:

665 – Real-Time Early Access to Literacy

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

Elementary and Secondary School Emergency Relief Funds II CRRSA Act	
<p>On December 27, 2020, President Trump signed into law the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act 2021, Public Law 116-260, which provided \$54.3 billion for an ESSER II Fund. ESSER II Fund awards to SEAs are in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2020.</p> <p>In an effort to fight the spread of COVID-19, Gov. John Bel Edwards on April 15, 2020 signed a proclamation closing K-12 public schools in Louisiana until the end of the school year, with many students getting their education via remote learning. Since Louisiana's school facilities first closed in response to the pandemic, school systems and the Department of Education have prioritized the safety of students and staff.</p> <p>School systems are working to create comprehensive plans that prioritize safety, with additional efforts focused on getting back to in-person teaching and learning safely, assessing and addressing academic needs and accelerate learning, and meeting the social-emotional and mental health needs of students and educators.</p> <p>Funding through ESSER II is allocated to LEAs by the State Department of Education in two parts, fifty percent in June 2021, and the remaining fifty percent in the Fall of 2021.</p> <p>Funding through the CRRSA Act/ESSER II is \$21,826,868, which is expendable through September 30, 2023.</p>	
Personnel Roster	
	Budget March 1, 2021 through September 30, 2023
Position	
Paraprofessional	1
Total Positions	1
<p>Program Code: 650 – Elementary and Secondary School Emergency Relief Formula</p>	

Terrebonne Parish School Board
Special Revenue Funds
CRRSA Act (ESSER II) Fund
Fiscal Year 2021/2022

435

Account Number	Account Description	March 1, 2021-September 30, 2023
REVENUE AND OTHER SOURCES OF FUNDS		
435-0000-545900-000-650-000-00-000-0000	Restricted Grants-Through State	\$21,826,868
	Total Revenues	\$21,826,868
EXPENDITURES AND OTHER USES OF FUNDS		
435-1100-634004-000-650-000-00-062-0000	Installation/Support Fees	\$37,500
435-1100-653033-000-650-000-00-059-0000	Data Plan	264,350
435-1100-661005-000-650-000-00-057-0000	Instructional Materials	30,439
435-1100-661052-000-650-000-00-062-0000	Other Materials and Supplies	6,750
435-1100-661510-000-650-000-00-058-0000	Technology Related Supplies	1,100,820
435-1100-661510-000-650-000-00-062-0000	Technology Related Supplies	410,561
435-1105-611205-000-650-000-00-062-0000	Kindergarten Teacher	100,000
435-1105-612301-000-650-000-00-065-0000	Substitute Teacher	5,000
435-1105-613041-000-650-000-00-056-0000	Extra Work-Teacher	8,600
435-1110-611208-000-650-000-00-062-0000	Elementary Teacher (1-8)	750,000
435-1110-611224-000-650-000-00-062-0000	Elementary Computer Lab Teacher	40,000
435-1110-611248-000-650-000-00-062-0000	Instructional Interventionist	1,500
435-1110-611501-000-650-000-00-056-0000	Paraprofessional	21,152
435-1110-612301-000-650-000-00-065-0000	Substitute Teacher	80,000
435-1110-613041-000-650-000-00-056-0000	Extra Work-Teacher	505,800
435-1130-611231-000-650-000-00-062-0000	Secondary Teacher	250,000
435-1130-611234-000-650-000-00-062-0000	Secondary Computer Lab Teacher	3,000
435-1130-611501-000-650-000-00-062-0000	Paraprofessional	3,000
435-1130-612301-000-650-000-00-065-0000	Substitute Teacher	80,000
435-1130-613041-000-650-000-00-056-0000	Extra Work-Teacher	537,000
435-1210-653038-000-650-000-00-054-0000	Web Based Access License	7,480
435-1210-661510-000-650-000-00-054-0000	Technology Related Supplies	1,229
435-1211-611214-000-650-000-00-062-0000	Part-Time Teacher	1,000
435-1211-611243-000-650-000-00-062-0000	Homebound Teacher	6,000
435-1211-611501-000-650-000-00-062-0000	Paraprofessional	79,125
435-1211-612301-000-650-000-00-065-0000	Substitute Teacher	3,400
435-1211-612431-000-650-000-00-065-0000	Substitute Paraprofessional	2,000
435-1211-613003-000-650-000-00-055-0000	Summer Program Paraprofessional	2,688
435-1211-613041-000-650-000-00-054-0000	Extra Work-Teacher	9,600

Terrebonne Parish School Board
Special Revenue Funds
CRRSA Act (ESSER II) Fund
Fiscal Year 2021/2022

435

Account Number	Account Description	March 1, 2021-September 30, 2023
435-1211-613042-000-650-000-00-055-0000	Summer Program Teacher	3,528
435-1212-611240-000-650-000-00-062-0000	Special Education Support Teacher	130,000
435-1212-612301-000-650-000-00-065-0000	Substitute Teacher	10,000
435-1214-611242-000-650-000-00-062-0000	Adaptive Physical Education Teacher	10,000
435-1216-611245-000-650-000-00-062-0000	Early Steps Teacher	5,000
435-1216-611247-000-650-000-00-062-0000	Sp Ed Non-Cat Preschool Teacher	30,000
435-1216-611505-000-650-000-00-062-0000	Sp Ed Non-Cat Preschool Para	9,750
435-1216-612301-000-650-000-00-065-0000	Substitute Teacher	8,000
435-1220-611281-000-650-000-00-062-0000	Gifted Teacher	40,000
435-1220-611283-000-650-000-00-062-0000	Talented Teacher	6,000
435-1220-612301-000-650-000-00-065-0000	Substitute Teacher	8,000
435-1340-611235-000-650-000-00-062-0000	Family and Consumer Science Teacher	12,000
435-1340-612301-000-650-000-00-065-0000	Substitute Teacher	8,000
435-1360-611237-000-650-000-00-062-0000	Business and Administration Teacher	18,000
435-1360-612301-000-650-000-00-065-0000	Substitute Teacher	8,000
435-1370-611239-000-650-000-00-062-0000	Health Science Teacher	6,000
435-1370-612301-000-650-000-00-065-0000	Substitute Teacher	8,000
435-1390-611238-000-650-000-00-062-0000	Other Career and Technical Teacher	24,000
435-1390-611501-000-650-000-00-062-0000	Paraprofessional	2,250
435-1390-612301-000-650-000-00-065-0000	Substitute Teacher	8,000
435-1410-611266-000-650-000-00-062-0000	Sec\Instrumental/Vocal Teacher	20,000
435-1410-611267-000-650-000-00-062-0000	Elem\Instrumental Music Teacher	16,500
435-1410-612301-000-650-000-00-065-0000	Substitute Teacher	8,000
435-1470-613004-000-650-000-00-057-0000	Summer Program Coordinator	29,400
435-1470-613042-000-650-000-00-057-0000	Summer Program Teacher	11,640
435-1470-613058-000-650-000-00-063-0000	Extra Work-Instructional Coach	1,344
435-1470-613077-000-650-000-00-057-0000	Summer Program Administration	42,140
435-1470-651056-000-650-000-00-057-0000	Field Trip Expense	23,850
435-1470-658201-000-650-000-00-057-0000	Travel-Employee	200
435-1470-661005-000-650-000-00-057-0000	Instructional Materials	86,263
435-1480-611262-000-650-000-00-062-0000	Alternative Program Teacher	20,000
435-1480-611264-000-650-000-00-062-0000	In-School Intervention Teacher	10,500
435-1480-611501-000-650-000-00-062-0000	Paraprofessional	1,500
435-1480-612301-000-650-000-00-065-0000	Substitute Teacher	8,000

Terrebonne Parish School Board
Special Revenue Funds
CRRSA Act (ESSER II) Fund
Fiscal Year 2021/2022

435

Account Number	Account Description	March 1, 2021-September 30, 2023
435-1490-611272-000-650-000-00-062-0000	JAG Teacher	4,500
435-1510-611208-000-650-000-00-062-0000	Elementary Teacher (1-8)	20,000
435-1510-611214-000-650-000-00-062-0000	Part-Time Teacher	1,000
435-1510-611248-000-650-000-00-062-0000	Instructional Interventionist	3,000
435-1510-611501-000-650-000-00-062-0000	Paraprofessional	13,500
435-1520-611255-000-650-000-00-062-0000	EL Teacher	7,500
435-1520-611257-000-650-000-00-062-0000	EL Interpreter	4,500
435-1520-611501-000-650-000-00-062-0000	Paraprofessional	2,250
435-1530-611271-000-650-000-00-062-0000	Pre-Kindergarten Teacher	70,000
435-1530-611501-000-650-000-00-062-0000	Paraprofessional	33,000
435-1530-612301-000-650-000-00-065-0000	Substitute Teacher	8,000
435-1530-612431-000-650-000-00-065-0000	Substitute Paraprofessional	2,000
435-1530-613041-000-650-000-00-056-0000	Extra Work-Teacher	15,600
435-1530-653038-000-650-000-00-063-0000	Web Based Access License	15,000
435-2111-611116-000-650-000-00-062-0000	Supervisor of Child Welfare	3,000
435-2111-611401-000-650-000-00-062-0000	Clerical/Secretarial	1,500
435-2120-632023-000-650-000-00-052-0000	Other Professional Services	20,000
435-2120-653038-000-650-000-00-052-0000	Web Based Access License	4,575
435-2122-611305-000-650-000-00-062-0000	Guidance Counselor	60,000
435-2122-611327-000-650-000-00-062-0000	Behavior Interventionist	3,000
435-2122-611409-000-650-000-00-062-0000	Guidance Secretary	4,500
435-2122-613080-000-650-000-00-057-0000	Extra Work-Guidance Counselor	35,700
435-2131-611144-000-650-000-00-062-0000	Nurse Coordinator	1,500
435-2134-611601-000-650-000-00-062-0000	Nursing Assistant	4,500
435-2134-611602-000-650-000-00-062-0000	Part-Time Nursing Assistant	8,550
435-2134-611841-000-650-000-00-062-0000	Health Nurse	21,750
435-2134-613017-000-650-000-00-057-0000	Extra Work-Nursing Assistant	15,300
435-2134-613057-000-650-000-00-055-0000	Extra Work-Nurse	1,470
435-2134-613057-000-650-000-00-057-0000	Extra Work-Nurse	7,140
435-2134-658201-000-650-000-00-057-0000	Travel-Employee	150
435-2140-611401-000-650-000-00-062-0000	Clerical/Secretarial	1,500
435-2140-611425-000-650-000-00-062-0000	Microfilm Clerk	750
435-2142-611325-000-650-000-00-062-0000	Psychologist	20,000
435-2145-611331-000-650-000-00-062-0000	Educational Diagnostician	15,000

Terrebonne Parish School Board
Special Revenue Funds
CRRSA Act (ESSER II) Fund
Fiscal Year 2021/2022

435

Account Number	Account Description	March 1, 2021-September 30, 2023
435-2145-611339-000-650-000-00-062-0000	Pupil Appraisal Coordinator	1,500
435-2149-611323-000-650-000-00-062-0000	Social Worker	15,000
435-2152-611301-000-650-000-00-062-0000	Speech Therapist/Pathologist	30,000
435-2152-611303-000-650-000-00-062-0000	Speech Therapist Assistant	15,000
435-2152-611329-000-650-000-00-062-0000	Qual Exam/Speech Pathologist	6,000
435-2152-611338-000-650-000-00-062-0000	Speech Therapy Coordinator	1,500
435-2152-613061-000-650-000-00-055-0000	Extra Work-Speech Therapist	588
435-2153-611337-000-650-000-00-062-0000	Audiologist	1,500
435-2154-611903-000-650-000-00-062-0000	Special Education Interpreter	2,250
435-2154-613002-000-650-000-00-057-0000	Extra Work-Interpreter	6,720
435-2154-658201-000-650-000-00-057-0000	Travel-Employee	150
435-2161-611321-000-650-000-00-062-0000	Occupational Therapist	3,000
435-2170-611335-000-650-000-00-062-0000	Assistive Technologist	1,500
435-2180-611371-000-650-000-00-062-0000	Project Itinerant Liaison	1,500
435-2180-611509-000-650-000-00-062-0000	Migrant Advocate	750
435-2180-611821-000-650-000-00-062-0000	Migrant Recruiter	1,500
435-2180-611822-000-650-000-00-062-0000	Community Liaison	1,500
435-2190-611355-000-650-000-00-062-0000	Instructional Technology Specialist	1,500
435-2211-611111-000-650-000-00-062-0000	Supervisor of Regular Programs	3,000
435-2211-611138-000-650-000-00-062-0000	District Assessmnt/Acct Admin	1,500
435-2211-611401-000-650-000-00-062-0000	Clerical/Secretarial	1,500
435-2212-611112-000-650-000-00-062-0000	Supervisor of Special Education	3,000
435-2212-611363-000-650-000-00-062-0000	Special Area Coordinator	3,000
435-2212-611373-000-650-000-00-062-0000	Special Area Facilitator	20,000
435-2212-611401-000-650-000-00-062-0000	Clerical/Secretarial	2,250
435-2212-611427-000-650-000-00-062-0000	Part-Time Clerical	600
435-2214-611113-000-650-000-00-062-0000	Supervisor of Federal Programs	1,500
435-2214-611349-000-650-000-00-062-0000	Reading Consultant	1,500
435-2214-611362-000-650-000-00-062-0000	Administrative Intern	1,500
435-2214-611367-000-650-000-00-062-0000	Staff Development Coordinator	1,500
435-2214-611369-000-650-000-00-062-0000	Early Childhood Coordinator	3,000
435-2214-611401-000-650-000-00-062-0000	Clerical/Secretarial	4,500
435-2214-611822-000-650-000-00-062-0000	Support Service Coordinator	1,500
435-2220-611344-000-650-000-00-062-0000	Intervention Content Leader	50,000

Terrebonne Parish School Board
Special Revenue Funds
CRRSA Act (ESSER II) Fund
Fiscal Year 2021/2022

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Account Number	Account Description	March 1, 2021-September 30, 2023
435-2220-611347-000-650-000-00-062-0000	Curriculum Specialist	6,000
435-2220-611348-000-650-000-00-062-0000	ELA Content Leader	1,500
435-2220-611350-000-650-000-00-062-0000	Math Content Leader	1,500
435-2220-611352-000-650-000-00-062-0000	STEM Coordinator	1,500
435-2220-611353-000-650-000-00-062-0000	Master Teacher	9,000
435-2220-611354-000-650-000-00-062-0000	Lead Teacher	3,000
435-2220-611357-000-650-000-00-062-0000	Instructional Coach	1,500
435-2220-613074-000-650-000-00-056-0000	Extra Work-Curriculum Specialist	6,825
435-2252-611287-000-650-000-00-062-0000	Elementary Librarian	40,000
435-2252-611288-000-650-000-00-062-0000	Secondary Librarian	10,000
435-2252-612301-000-650-000-00-065-0000	Substitute Teacher	8,000
435-2259-611423-000-650-000-00-062-0000	Media Center Clerk	750
435-2290-611361-000-650-000-00-062-0000	Education Technology Facilitator	1,500
435-2290-611377-000-650-000-00-062-0000	Federal Programs Grant Liaison	1,500
435-2312-611429-000-650-000-00-062-0000	Receptionist/Switchboard Operator	750
435-2312-611431-000-650-000-00-062-0000	Executive Assistant	1,500
435-2321-611102-000-650-000-00-062-0000	Superintendent	1,500
435-2321-611421-000-650-000-00-062-0000	Executive Secretary	750
435-2324-611103-000-650-000-00-062-0000	Assistant Superintendent	1,500
435-2324-611417-000-650-000-00-062-0000	Asstistant Superintendent Secretary	750
435-2410-611141-000-650-000-00-062-0000	Principal	52,500
435-2410-611405-000-650-000-00-062-0000	School Clerical 12 Months	3,750
435-2410-611407-000-650-000-00-062-0000	School Clerical Non-12 Months	28,875
435-2410-611427-000-650-000-00-062-0000	Part-Time Clerical	4,350
435-2410-612433-000-650-000-00-065-0000	Substitute Secretary/Clerical	1,500
435-2410-613009-000-650-000-00-057-0000	Summer School Clerical	15,300
435-2410-613077-000-650-000-00-055-0000	Summer Program Administration	1,680
435-2420-611142-000-650-000-00-062-0000	Assistant Principal	52,500
435-2511-611105-000-650-000-00-062-0000	Chief Financial Officer	1,500
435-2511-611133-000-650-000-00-062-0000	Chief Accountant	1,500
435-2511-611401-000-650-000-00-062-0000	Administrative Assistant to CFO	750
435-2514-611803-000-650-000-00-062-0000	Payroll Manager	1,500
435-2514-611805-000-650-000-00-062-0000	Accountant	3,000
435-2515-611413-000-650-000-00-062-0000	Accounting Clerk	1,500

Terrebonne Parish School Board
Special Revenue Funds
CRRSA Act (ESSER II) Fund
Fiscal Year 2021/2022

435

Account Number	Account Description	March 1, 2021-September 30, 2023
435-2515-611805-000-650-000-00-062-0000	Accountant	7,500
435-2530-611151-000-650-000-00-062-0000	Warehouse Manager	750
435-2530-611607-000-650-000-00-062-0000	Warehouse Clerk	1,500
435-2530-611631-000-650-000-00-062-0000	Driver/General Laborer	1,500
435-2530-613016-000-650-000-00-065-0000	Extra Work-Warehouse	10,000
435-2540-611401-000-650-000-00-062-0000	Clerical/Secretarial	750
435-2590-611125-000-650-000-00-062-0000	Risk Manager	1,500
435-2590-611401-000-650-000-00-062-0000	Clerical/Secretarial	750
435-2590-611422-000-650-000-00-062-0000	Employee Benefits Coordinator	750
435-2610-611131-000-650-000-00-062-0000	Plant Operations Manager	1,500
435-2610-611401-000-650-000-00-062-0000	Clerical/Secretarial	1,500
435-2620-611611-000-650-000-00-062-0000	General Maintenance Helper	4,875
435-2620-611621-000-650-000-00-062-0000	Non-12 Month Custodian	2,250
435-2620-611623-000-650-000-00-062-0000	Building Manager & Custodian	76,125
435-2620-611625-000-650-000-00-062-0000	Part-Time Custodian	600
435-2620-611701-000-650-000-00-062-0000	General Maintenance Leaderman	750
435-2620-611705-000-650-000-00-062-0000	Carpenter	3,750
435-2620-611707-000-650-000-00-062-0000	Roofer	1,500
435-2620-611709-000-650-000-00-062-0000	Mason	750
435-2620-611711-000-650-000-00-062-0000	Plumber	750
435-2620-611713-000-650-000-00-062-0000	HVAC Technician	3,000
435-2620-611717-000-650-000-00-062-0000	Electrician	750
435-2620-642328-000-650-000-00-061-0000	Custodial Services	17,500
435-2620-661062-000-650-000-00-061-0000	Custodial Supplies	88,178
435-2620-673910-000-650-000-00-066-0000	Other Equipment-Buildings	29,863
435-2660-634047-000-650-000-00-062-0000	Contract Security Service	625
435-2710-611121-000-650-000-00-062-0000	Supervisor of Transportation	1,500
435-2710-611401-000-650-000-00-062-0000	Clerical/Secretarial	750
435-2710-611704-000-650-000-00-062-0000	Fleet Operations Dispatcher	750
435-2710-611721-000-650-000-00-062-0000	Fleet Operations Coordinator	750
435-2720-643026-000-650-000-00-061-0000	Sanitizing/Cleaning Service	800
435-2720-651061-000-650-000-00-057-0000	Student Transportation Costs	1,068
435-2721-611633-000-650-000-00-062-0000	Transportation Driver	14,250
435-2721-611635-000-650-000-00-062-0000	Regular Education Bus Driver	85,875

Terrebonne Parish School Board
Special Revenue Funds
CRRSA Act (ESSER II) Fund
Fiscal Year 2021/2022

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Account Number	Account Description	March 1, 2021-September 30, 2023
435-2730-643026-000-650-000-00-061-0000	Sanitizing/Cleaning Service	200
435-2731-611637-000-650-000-00-062-0000	Special Education Bus Driver	12,000
435-2732-611541-000-650-000-00-062-0000	Special Education Bus Attendant	14,250
435-2821-611823-000-650-000-00-062-0000	Public Information Officer	1,500
435-2831-611117-000-650-000-00-062-0000	Supervisor of Personnel	1,500
435-2833-611401-000-650-000-00-062-0000	Clerical/Secretarial	3,750
435-2841-611123-000-650-000-00-062-0000	Data Processing Manager	1,500
435-2843-611813-000-650-000-00-062-0000	Data Processing Programmer	3,000
435-2845-611136-000-650-000-00-062-0000	Network System Administrator	1,500
435-2845-611401-000-650-000-00-062-0000	Clerical/Secretarial	750
435-2845-611809-000-650-000-00-062-0000	Network System Engineer	1,500
435-2845-611811-000-650-000-00-062-0000	Technical Support Specialist	4,500
435-3111-611119-000-650-000-00-062-0000	Supervisor of Child Nutrition	1,500
435-3111-611401-000-650-000-00-062-0000	Clerical/Secretarial	750
435-3111-611413-000-650-000-00-062-0000	Accounting Clerk	750
435-3111-611813-000-650-000-00-062-0000	Data Processing Programmer	1,500
435-3112-611155-000-650-000-00-062-0000	Ambulatory CNP Manager	1,500
435-3120-611604-000-650-000-00-062-0000	Cafeteria Worker	70,500
435-3120-611605-000-650-000-00-062-0000	Part-Time CNP Worker	14,400
435-3120-611629-000-650-000-00-062-0000	Part-Time Satellite Driver	300
435-3120-611631-000-650-000-00-062-0000	Driver/General Laborer	1,500
435-3121-611156-000-650-000-00-062-0000	Cafeteria Manager	14,625
435-3122-611157-000-650-000-00-062-0000	Assistant Cafeteria Manager	5,250
435-3122-611158-000-650-000-00-062-0000	Facilitator-Satellite School	9,000
435-4600-645150-036-650-000-00-066-0000	HVAC System	1,500,000
435-xxxx-621000-000-650-000-00-xxx-0000	Group Insurance Expense	15,000
435-xxxx-622000-000-650-000-00-xxx-0000	FICA	4,689
435-xxxx-622500-000-650-000-00-xxx-0000	Medicare Part A Expense	66,357
435-xxxx-623101-000-650-000-00-xxx-0000	Teachers' Retirement	972,269
435-xxxx-623103-000-650-000-00-xxx-0000	Teachers' Retirement-Plan A	400
435-xxxx-623300-000-650-000-00-xxx-0000	LA School Empl Rtmt-LSERS	66,915
435-xxxx-623903-000-650-000-00-xxx-0000	Optional Retirement Expense	1,680
435-xxxx-623905-000-650-000-00-xxx-0000	LA State Empl Rtmt-LASERS	2,406
435-xxxx-626001-000-650-000-00-xxx-0000	Workers' Compensation Insurance	31,022

TERREBONNE

Parish School District

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Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

**Elementary and Secondary School Emergency Relief Funds III
American Rescue Plan Act**

President Biden signed into law the American Rescue Plan (ARP) Act on March 11, 2021. This included a third round of ESSER Funds providing a total of nearly \$122 billion to states and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation’s students.

Of the total amount allocated to an LEA from the State’s ARP ESSER III award, the LEA must reserve at least 20 percent of funds to address learning loss through the implementation of evidence-based interventions and ensure that those interventions respond to students’ social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups (each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care).

Funding through the ARP Act is \$49,020,044, which is expendable through September 30, 2024. Funding through ESSER III is allocated to LEAs by the State Department of Education in two parts, twenty percent in June 2021 and eighty percent in late summer or early fall 2021.

Personnel Roster

Temporary Position	Budget March 1, 2021 through September 30, 2024
Instructional Interventionist	30
Total Temporary Positions	30

Program Codes:
650 – Elementary and Secondary School Emergency Relief Formula

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

Miscellaneous Grants

In fiscal year 2018/2019, a three-year grant award was received from Project Lead the Way (PLTW) through a partnership with Chevron and John Deere. Years one, two, and three of the grant are funded at \$90,000, \$90,000, and \$30,000 respectively. The funds are to be used to implement engineering courses beginning with the 2019/2020 school year at H. L. Bourgeois High, Ellender Memorial High, South Terrebonne High, and Terrebonne High Schools. PLTW uses an activity-, project-, and problem-based curriculum and a high-quality teacher professional development model to help students develop the skills needed to succeed in a global economy.

In fiscal year 2020/2021, an additional supplement of \$21,000 was received from Project Lead the Way to help equalize the funding for the three-year grant across all four high schools. H.L. Bourgeois High School received \$15,000, and Terrebonne High School received \$6,000. Also in fiscal year 2020/2021, two donations of \$25,000 each were received from Chevron to strengthen districtwide STEM programs, curriculum, and equipment and enhance student engagement in the STEM learning process. Conoco Phillips also donated \$5,000 for districtwide STEM programs.

Due to the uncertainty of funding, no estimate for Miscellaneous Grants has been made for fiscal year 2021/2022.

Other Code:
260 - Science

Terrebonne Parish School Board
Special Revenue Funds
Miscellaneous Grants
Fiscal Year 2021/2022

460

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
460-0000-519200-xxx-000-260-00-000-0000	Contributions and Donations	\$40,000	\$50,000	\$0
460-0000-519200-xxx-225-260-00-000-0000	Contributions and Donations	90,000	51,000	0
460-0000-519200-000-815-000-00-000-0000	Contributions and Donations	0	5,000	0
	Total Revenues	\$130,000	\$106,000	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
460-1100-644123-000-000-260-00-000-0000	Building Rental	\$277	\$0	\$0
460-1100-661005-000-000-260-00-000-0000	Instructional Materials	3,018	24,948	0
460-1100-661510-000-000-260-00-000-0000	Technology Related Supplies	8,983	37,443	0
460-1300-673107-040-000-260-00-000-0000	Machinery-Equipment	0	15,000	0
460-2231-658201-000-000-260-00-000-0000	Travel-Employee	0	3,057	0
225 - Project Lead the Way				
460-1100-653038-xxx-225-260-00-000-0000	Web Based Access License	21,600	12,800	0
460-1100-661005-xxx-225-260-00-000-0000	Instructional Materials	10,866	90,000	0
460-1100-661510-xxx-225-260-00-000-0000	Technology Related Supplies	42,065	30,344	0
460-2231-658253-xxx-225-260-00-000-0000	Travel-Out of State	7,133	0	0
815 - Conoco Phillips Grant				
460-1100-644123-000-815-000-00-000-0000	Building Rental	563	0	0
460-1100-661005-000-815-000-00-000-0000	Technology Related Supplies	0	5,000	0
	Total Expenditures	\$94,504	\$218,593	\$0
FUND BALANCE				
	Excess (Deficiency) of Revenues			
	and Other Sources of Funds	35,496	(112,593)	0
	Balance at Beginning of Year	77,097	112,593	0
	Balance at End of Year	\$112,593	\$0	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

Local Billable Services

The main purpose of the Local Billable Services 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 accounts payable or payroll systems. 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 seven schools listed are expected to participate in the 2021/2022 Child Care Program:

Bourg Elementary	\$30,438
Broadmoor Elementary	39,416
Coteau-Bayou Blue Elementary	40,577
Lisa Park Elementary	39,008
Mulberry Elementary	85,553
Oakshire Elementary	37,294
Upper Little Caillou Elementary	<u>39,016</u>
 Total Budget	 \$311,302

Terrebonne Parish School Board
Special Revenue Funds
Local Billable Services
Fiscal Year 2021/2022

470

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
470-0000-517900-xxx-000-000-00-000-0000	Other Activity Income	\$483,092	\$298,396	\$311,302
	Total Revenues	\$483,092	\$298,396	\$311,302
EXPENDITURES AND OTHER USES OF FUNDS				
470-1105-612301-xxx-000-000-00-000-0000	Substitute Teacher	\$39	\$0	\$0
470-1110-612214-xxx-000-000-00-000-0000	Seasonal Part-Time Teacher	12,684	0	0
470-1110-612301-xxx-000-000-00-000-0000	Substitute Teacher	2,592	0	0
470-1130-612301-xxx-000-000-00-000-0000	Substitute Teacher	1,460	0	0
470-1410-613088-xxx-000-000-00-000-0000	Band Assistance	80,620	0	0
470-1420-612201-xxx-000-000-00-000-0000	CECP Coach/Sponsor	7,000	0	0
470-1420-613054-xxx-000-000-00-000-0000	Extra Work-Athletic/Sponsors	18,124	0	0
470-1460-613041-xxx-000-000-00-000-0000	Extra Work-Teacher	84	0	0
470-1530-612431-xxx-000-000-00-000-0000	Substitute Paraprofessional	112	0	0
470-2231-658253-xxx-000-000-00-000-0000	Travel-Out of State	272	0	0
470-2252-612301-xxx-000-000-00-000-0000	Substitute Teacher	510	0	0
470-2252-661510-xxx-000-000-00-000-0000	Technology Related Supplies	9,846	0	0
470-2410-611427-xxx-000-000-00-000-0000	Part-Time Clerical	65,081	0	0
470-2410-613008-xxx-000-000-00-000-0000	Extra Work-Clerical	102	0	0
470-2620-613013-xxx-000-000-00-000-0000	Extra Work-Maintenance	9,255	0	0
470-2630-642435-xxx-000-000-00-000-0000	Grounds Care Service	1,875	0	0
470-xxxx-622000-xxx-000-000-00-000-0000	FICA	8,959	0	0
470-xxxx-622500-xxx-000-000-00-000-0000	Medicare Part A Expense	2,912	0	0
470-xxxx-623101-xxx-000-000-00-000-0000	Teachers' Retirement	12,681	0	0
470-xxxx-623300-xxx-000-000-00-000-0000	LA School Empl Rtmt-LSERS	2,621	0	0
470-xxxx-626001-xxx-000-000-00-000-0000	Workers' Compensation Insurance	1,081	0	0
590 - Athletic Program				
470-3120-613035-xxx-590-000-00-000-0000	Extra Work-CNP Workers	119	0	0
470-3121-613031-xxx-590-000-00-000-0000	Extra Work-CNP Managers	305	0	0
470-xxxx-622500-xxx-590-000-00-000-0000	Medicare Part A Expense	6	0	0
470-xxxx-623101-xxx-590-000-00-000-0000	Teachers' Retirement	79	0	0
470-xxxx-623300-xxx-590-000-00-000-0000	LA School Empl Rtmt-LSERS	14	0	0
470-xxxx-626001-xxx-590-000-00-000-0000	Workers' Compensation Insurance	19	0	0

Terrebonne Parish School Board
Special Revenue Funds
Local Billable Services
Fiscal Year 2021/2022

470

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
474 - Child Care Program				
470-1460-613052-xxx-474-000-00-000-0000	Extra Work-Child Care	192,720	239,197	248,149
470-1460-622000-xxx-474-000-00-000-0000	FICA	270	329	290
470-1460-622500-xxx-474-000-00-000-0000	Medicare Part A Expense	2,735	3,393	3,523
470-1460-623101-xxx-474-000-00-000-0000	Teachers' Retirement	42,114	52,775	56,827
470-1460-623300-xxx-474-000-00-000-0000	LA School Empl Rtmt-LSERS	1,293	1,546	1,370
470-1460-626001-xxx-474-000-00-000-0000	Workers' Compensation Insurance	922	1,156	1,143
470-1460-658201-xxx-474-000-00-000-0000	Travel-Employee	50	0	0
260 - NEED Project				
470-2231-612301-000-260-000-00-000-0000	Substitute Teacher	4,383	0	0
470-2231-622000-000-260-000-00-000-0000	FICA	20	0	0
470-2231-622500-000-260-000-00-000-0000	Medicare Part A Expense	11	0	0
470-2231-623101-000-260-000-00-000-0000	Teachers' Retirement	117	0	0
470-2231-626001-000-260-000-00-000-0000	Workers' Compensation Insurance	3	0	0
Total Expenditures		\$483,092	\$298,396	\$311,302

TERREBONNE

Parish School District

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Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

**WorkReady U-Federal Adult Education Literacy
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 2021/2022 is estimated at \$476,061, which includes \$437,400 for the Basic Grant and \$38,661 for the Integrated English Literacy and Civics Education (IELCE) Grant. Due to the uncertainty of funding, no projection is made for the Federal Leadership Grant, Governor’s Emergency Education Relief (GEER) Grant, or the Federal Adult Education Transfer Expense Non-Reimbursable fund.

Personnel Roster

Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Teacher	2	2	0
Part-Time Teacher	2	2	0
Part-Time Paraprofessional	4	3	(1)
Total Positions	8	7	(1)

Other Code:
270 – State/Federal Program Equipment

Terrebonne Parish School Board
Special Revenue Funds
Federal Adult Education
Fiscal Year 2021/2022

490

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
490-0000-545200-000-000-000-000-0000	Adult Basic Education	\$281,310	\$437,400	\$437,400
490-0000-545200-000-000-001-00-000-0000	Adult Basic Education-Prior Year	36,268	156,802	0
	Total Revenues	\$317,579	\$594,202	\$437,400
EXPENDITURES AND OTHER USES OF FUNDS				
490-1600-611214-000-000-000-00-000-0000	Part-Time Teacher	\$11,995	\$23,077	\$20,384
490-1600-611284-000-000-000-00-000-0000	Adult Education Teacher	40,136	72,152	79,840
490-1600-611517-000-000-000-00-000-0000	Part-Time Paraprofessional	0	0	7,200
490-1600-612301-000-000-000-00-000-0000	Substitute Teacher	124,935	151,840	148,000
490-1600-612431-000-000-000-00-000-0000	Substitute Paraprofessional	11,227	24,509	20,000
490-1600-613001-000-000-000-00-000-0000	Extra Work-Paraprofessional	6,748	5,000	5,000
490-1600-613041-000-000-000-00-000-0000	Extra Work-Teacher	6,586	15,573	10,000
490-1600-621000-000-000-000-00-000-0000	Group Insurance Expense	10,051	18,392	18,392
490-1600-622000-000-xxx-000-00-000-0000	FICA	5,115	3,320	3,866
490-1600-622500-000-xxx-000-00-000-0000	Medicare Part A Expense	2,885	4,198	4,017
490-1600-623101-000-000-000-00-000-0000	Teachers' Retirement	30,973	61,558	60,923
490-1600-626001-000-xxx-000-00-000-0000	Workers' Compensation Insurance	807	1,169	1,120
490-1600-644230-000-000-000-00-000-0000	Copy Equipment Rental	0	3,000	3,000
490-1600-653001-000-000-000-00-000-0000	Postage Expense	0	400	400
490-1600-653038-000-000-000-00-000-0000	Web Based Access License	6,396	8,955	9,000
490-1600-658201-000-000-000-00-000-0000	Travel-Employee	83	0	0
490-1600-661005-000-000-000-00-000-0000	Instructional Materials	5,462	15,388	17,388
490-1600-661510-000-000-000-00-000-0000	Technology Related Supplies	1,468	3,000	3,000
490-1600-661510-000-000-270-00-000-0000	Technology Related Supplies	0	4,000	0
490-2216-661050-000-000-000-00-000-0000	General Office Supplies	0	944	894
490-2216-661050-000-000-270-00-000-0000	General Office Supplies	0	0	4,000
490-2236-658201-000-000-000-00-000-0000	Travel-Employee	2,912	0	0
490-2310-633310-000-000-000-00-000-0000	Financial Audit Fees	145	150	200
490-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	13,389	20,777	20,776
490-xxxx-xxxxxx-000-000-001-00-000-0000	Prior Year Expenditures	36,268	156,802	0
	Total Expenditures	\$317,579	\$594,202	\$437,400

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

WorkReady U-Federal Adult Education Literacy
Integrated English Literacy and Civics Education

The purpose of the Integrated English Literacy and Civics Education (IELCE) 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 2021/2022 is estimated at the prior year's allocation of \$38,661.

Program Code:
010 – English/Language/Civics Education

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

WorkReady U-Federal Adult Education Literacy
Federal Leadership

The Federal Leadership Grant funding is authorized under Title II Adult Education and Family Literacy of the Workforce Innovation and Opportunity Act (WIOA) of 2014. Funds received are used to continue (1) professional development activities, such as attending LCTCS approved in-state conferences, technical assistance trainings, meetings to improve instructional delivery, student services, and the overall quality of adult education, and (2) performance incentives to expand educational opportunities for WIOA Title II eligible students.

Due to the uncertainty of funding, no estimate has been made for fiscal year 2021/2022.

Program Code:
125 – Federal Leadership Fund – Adult Education

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

U. S. Department of Education
Louisiana Community & Technical College System (LCTCS)
Governor's Emergency Education Relief Fund (GEER)

The purpose of the Governor's Emergency Education Relief Fund (GEER) is to provide emergency assistance so that agencies can continue to provide educational services to students impacted by COVID-19. For Terrebonne Parish Adult Education, these funds will be used to provide computer equipment and software.

Due to the uncertainty of funding, no estimate has been made for fiscal year 2021/2022.

Program Code:
660 – Governor's Emergency Education Relief

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

WorkReady U-Federal Adult Education Literacy
Transfer Expense (Non-Reimbursable)

The main purpose of this fund is to account for billings to agencies affiliated with the Adult Education Program in cases where Terrebonne Parish School Board is not the grantee of the Award notification.

In fiscal year 2019/2020, the Adult Education Program partnered with Louisiana Community and Technical College System (LCTCS) to train and certify our employees in NCCER (National Center for Construction Education and Research), ICTP (Instructor Certification Training Program), and CPR (Cardiopulmonary Resuscitation)-Basic Life Support Level 1 courses.

Due to uncertainty of funding, no estimate has been made for fiscal year 2021/2022.

Program Code:
710 – Transfer Expense – (Non-Reimbursable)

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

Education Excellence

The Education Excellence Fund (EEF) 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.

It is a district focus to have all students graduate with their cohort. The EEF funds will assist the district in achieving this goal. These funds will be used to support programs such as Edgenuity and courses within the Jump Start Pathway. Edgenuity is a computer based program that allows students limitless opportunities to recover missed coursework and remediate in deficit areas. Over the past several years this program has given participants a second chance to earn a high school diploma. With the implementation of the Jump Start Pathway, several courses are offered to increase opportunities for students to remain with their cohort. Although the pathway includes mandatory courses, it also includes courses that take advantage of a student's interests and abilities. These funds will be used to pay for a teacher and paraprofessional at each high school.

Revenues in the Education Excellence Fund consist of funds drawn down from the State Legislature Millennium Trust on an annual, as-needed basis. The projected revenue to be requested from the State for fiscal year 2021/2022 is \$355,745. Projected expenditures for 2021/2022 are \$360,202. The estimated Fund Balance at June 30, 2022 is projected to be \$15,000.

Personnel Roster

Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Secondary Teacher	4	4	0
Secondary Paraprofessional	4	4	0
Total Positions	8	8	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

Early Childhood Community Network Lead Agency Grant
State Funds

The Early Childhood Community Network Lead Agency Grant was first awarded to Terrebonne Parish School District in fiscal year 2015/2016 to address the need for formal local leadership as the State moved from pilot status to full implementation to becoming a Lead Agency. 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 Preschool, Head Start and Child Care Systems. Funding is provided from both federal and state sources.

State funding for fiscal year 2021/2022 is estimated at the prior year's allocation of \$18,065.

Program Code:
250 – Early Childhood Lead Agencies

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

Infant CLASS Preschool Development Grant
State Funds

The Infant CLASS Preschool Development Grant was first awarded to Terrebonne Parish School District in fiscal year 2019/2020 to help lead agencies provide teachers and directors with high-quality, evidence-based professional development specifically targeted toward infant-teacher interactions. Funding for fiscal year 2019/2020 was provided by the Kellogg Foundation.

Due to the uncertainty of funding, no estimate has been made for fiscal year 2021/2022.

Program Code:

265 – Infant CLASS Supports – Preschool Development Grant Birth to Five

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

Louisiana Early Leaders Academy-Kellogg Foundation
State Funds

The Louisiana Early Leaders Academy initiative is designed to increase the instructional leadership skills of early learning center directors. The program pilots twenty-nine directors in year one and fifty-five directors in year two. Funding for 2020/2021 was provided by the W. K. Kellogg Foundation.

Due to the uncertainty of funding, no estimate has been made for fiscal year 2021/2022.

Program Code:

267- Louisiana Early Leaders Academy

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

**Cecil J. Picard LA 4 Early Childhood Program
State Grant**

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 Grant is based on \$4,580 per eligible student per year, which is combined with other funding sources such as ESSA Title I and 8(g) Grants to fully fund the program.

Effective with fiscal year 2019/2020, all LA 4 funding for early childhood education is awarded as a contracted service agreement and is now funded as the Cecil J. Picard LA 4 Early Childhood State Grant.

Funding for fiscal year 2021/2022 is estimated at \$3,801,400.

Personnel Roster

Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Pre-Kindergarten Teacher	32	32	0
Pre-Kindergarten Paraprofessional	32	32	0
Early Childhood Coordinator	1	1	0
Clerical/Secretarial	1	1	0
Total Positions	66	66	0

Terrebonne Parish School Board
Special Revenue Funds
Cecil J. Picard LA 4 Early Childhood Program - State
Fiscal Year 2021/2022

550

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
550-0000-532400-000-000-00-000-0000	Cecil J. Picard LA 4 Early Childhood	\$3,958,494	\$3,893,000	\$3,801,400
	Total Revenues	\$3,958,494	\$3,893,000	\$3,801,400
EXPENDITURES AND OTHER USES OF FUNDS				
550-1530-611271-000-000-000-14-000-0000	Pre-Kindergarten Teacher	\$1,301,372	\$1,255,741	\$1,296,861
550-1530-611501-000-000-000-14-000-0000	Pre-Kindergarten Paraprofessional	487,788	473,385	489,780
550-1530-612301-000-000-000-14-000-0000	Substitute Teacher	25,493	45,000	45,000
550-1530-612431-000-000-000-14-000-0000	Substitute Paraprofessional	17,263	20,000	20,000
550-1530-661005-000-000-000-14-000-0000	Instructional Materials	54,583	97,876	97,876
550-2214-611369-000-000-000-41-000-0000	Early Childhood Coordinator	31,107	31,157	33,559
550-2214-611401-000-000-000-51-000-0000	Clerical/Secretarial	0	12,195	12,295
550-2214-658201-000-000-000-41-000-0000	Travel-Employee	58	500	500
550-2214-661510-000-000-000-41-000-0000	Web Based Access License	0	22,549	22,549
550-2234-612301-000-000-000-23-000-0000	Substitute Teacher	146	5,000	5,000
550-2234-632012-000-000-000-23-000-0000	Consultant Services	14,835	25,500	25,500
550-2234-653038-000-000-000-23-000-0000	Web Based Access License	8,257	10,000	10,000
550-2234-658201-000-000-000-23-000-0000	Travel-Employee	228	500	500
550-2234-661045-000-000-000-23-000-0000	Professional Development Supplies	298	0	0
550-2310-654035-000-000-000-14-000-0000	Advertising Expense	518	518	518
550-2720-651061-000-000-000-51-000-0000	Student Transportation Costs	500,453	439,413	306,226
550-xxxx-621000-000-000-000-xx-000-0000	Group Insurance Expense	632,322	619,931	619,091
550-xxxx-622000-000-000-000-xx-000-0000	FICA	1,849	1,736	1,736
550-xxxx-622500-000-000-000-xx-000-0000	Medicare Part A Expense	23,890	26,102	24,085
550-xxxx-623101-000-000-000-xx-000-0000	Teachers' Retirement	454,708	444,617	437,392
550-xxxx-626001-000-000-000-xx-000-0000	Workers' Compensation Insurance	7,477	7,371	7,350
550-5200-693244-000-000-000-00-000-0000	Administrative Fee Transfer	395,849	353,909	345,582
	Total Expenditures	\$3,958,494	\$3,893,000	\$3,801,400

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2021/2022

**ESSA Title IX Part A
 McKinney-Vento Homeless Assistance Act**

The Federal McKinney-Vento Homeless Assistance Act grant ensures 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. This is a competitive grant and is awarded on a three-year cycle with continuation budgets filed annually.

Funding for fiscal year 2021/2022 is estimated at \$89,272.

Personnel Roster

Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Paraprofessional	1	1	0
Total Positions	1	1	0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

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.

This program provides funding to assist high schools and career and technical high schools in paying the additional costs of approved Career and Technical Education programs. Career and Technical Education programs eligible for Carl D. Perkins funding include: agriculture education, health occupations education, business education, family and consumer sciences education, industrial/technology education, and marketing education. Programs must be taught by instructors endorsed in the respective curricular area.

Projected funding for fiscal year 2021/2022 is estimated at \$258,221.

Personnel Roster

Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Paraprofessional	3	3	0
Total Positions	3	3	0

Program Code:
175 – Job's for America's Graduates

Terrebonne Parish School Board
Special Revenue Funds
Federal Vocational Education
Fiscal Year 2021/2022

590

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
590-0000-545100-000-000-000-0000	Career and Technical Education	\$218,607	\$258,221	\$258,221
	Total Revenues	\$218,607	\$258,221	\$258,221
EXPENDITURES AND OTHER USES OF FUNDS				
590-1300-632018-000-000-000-000-0000	Instructional Services	\$10,000	\$10,005	\$10,005
590-1300-653038-000-000-000-000-0000	Web Based Access License	25,600	30,396	29,000
590-1300-661020-000-000-000-000-0000	Vocational Supplies	23,399	31,992	29,321
590-1300-661510-000-000-000-000-0000	Technology Related Supplies	0	32,400	29,000
590-1300-673907-000-000-000-000-0000	Other Equipment	0	67,944	30,300
590-1300-673952-000-000-000-000-0000	Other Equipment-HVAC	7,428	0	0
590-1390-611501-000-000-000-000-0000	Paraprofessional	50,650	43,136	44,756
590-2235-658201-000-000-000-000-0000	Travel-Employee	1,676	731	24,500
590-2235-658253-000-000-000-000-0000	Travel-Out of State	8,050	0	20,000
590-2235-659015-000-000-000-000-0000	Certification Fee	0	1,080	0
590-1390-621000-000-000-000-000-0000	Group Insurance Expense	25,254	28,674	29,298
590-1390-622500-000-000-000-000-0000	Medicare Part A Expense	668	561	583
590-1390-623101-000-000-000-000-0000	Teachers' Retirement	13,169	11,129	11,279
590-1390-626001-000-000-000-000-0000	Workers' Compensation Insurance	203	173	179
175 - Jobs for Amercia's Graduates				
590-1490-611272-000-175-000-00-000-0000	JAG Teacher	31,773	0	0
590-1490-621000-000-175-000-00-000-0000	Group Insurance Expense	7,931	0	0
590-1490-622500-000-175-000-00-000-0000	Medicare Part A Expense	438	0	0
590-1490-623101-000-175-000-00-000-0000	Teachers' Retirement	8,261	0	0
590-1490-626001-000-175-000-00-000-0000	Workers' Compensation Insurance	127	0	0
590-2235-658201-000-175-000-00-000-0000	Travel-Employee	1,852	0	0
590-2235-658253-000-175-000-00-000-0000	Travel-Out of State	2,129	0	0
	Total Expenditures	\$218,607	\$258,221	\$258,221

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

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 2020/2021, the district was awarded 8(g) Block Grant funding for Formula Transition-Believe and Prepare. The purpose of the program was to support the design and implementation of competency-based teacher preparation programs that included, at minimum, a full-year residency experience for aspiring teachers.

Due to the uncertainty of funding, no estimate for fiscal year 2021/2022 has been made.

Program Code:
163 – Believe and Prepare

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

8(g) Preschool Student Enhancement Block Grant

The 8(g) Preschool Student Enhancement Block Grant Program supports at-risk preschool students who attend Pre-K programs each year through the Louisiana Education Quality Support Fund administered by the Board of Elementary and Secondary Education. The program 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 social-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 2021/2022 is estimated at the prior year's allocation of \$152,110.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

**WorkReady U-State Adult Education Literacy
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.

In fiscal year 2020/2021 the HiSET Math Boot Camp grant was awarded in the amount of \$10,000 as a one year grant by LCTCS to inspire adult education programs to leverage technology to increase offerings and enrollment.

Also included in State Adult Education Funds are testing fees in the amount of \$7,599 for students taking the National High School Equivalency Test (HiSET).

Total funding for fiscal year 2021/2022 is estimated at \$253,929 comprised of \$246,330 for basic allocation and \$7,599 for miscellaneous revenues received from testing fees.

Personnel Roster

Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Adult Education Administrator	1	1	0
Teacher	1	1	0
Paraprofessional	4	4	0
Total Positions	6	6	0

Other Code:
270 – State/Federal Program Equipment

Terrebonne Parish School Board
Special Revenue Funds
State Adult Education
Fiscal Year 2021/2022

680

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
680-0000-519901-000-580-000-00-000-0000	Miscellaneous Revenue-Test Fees	\$0	\$7,599	\$7,599
680-0000-532250-000-000-000-00-000-0000	Adult Education	248,179	246,330	246,330
680-0000-532250-000-150-000-00-000-0000	Adult Education	3,759	10,000	0
	Total Revenues	\$251,938	\$263,929	\$253,929
EXPENDITURES AND OTHER USES OF FUNDS				
680-1600-611284-000-000-000-00-000-0000	Adult Education Teacher	\$43,370	\$44,178	\$42,489
680-1600-611501-000-000-000-00-000-0000	Paraprofessional	63,293	64,069	65,636
680-1600-644230-000-000-000-00-000-0000	Copy Equipment Rental	1,799	0	0
680-1600-661005-000-000-000-00-000-0000	Instructional Materials	1,164	0	0
680-1600-661510-000-000-000-00-000-0000	Technology Related Supplies	0	483	483
680-2216-611363-000-000-000-00-000-0000	Special Area Coordinator	43,889	44,165	44,165
680-2216-658201-000-000-000-00-000-0000	Travel-Employee	208	0	0
680-2216-661050-000-000-000-00-000-0000	General Office Supplies	0	181	224
680-2216-661050-000-000-270-00-000-0000	General Office Supplies	0	857	857
680-2236-658201-000-000-000-00-230-0000	Travel-Employee	2,189	400	400
680-xxxx-621000-000-000-000-00-000-0000	Group Insurance Expense	50,582	50,611	50,549
680-xxxx-622500-000-000-000-00-000-0000	Medicare Part A Expense	1,397	1,453	1,493
680-xxxx-623101-000-000-000-00-000-0000	Teachers' Retirement	39,143	39,323	39,395
680-xxxx-626001-000-000-000-00-000-0000	Workers' Compensation Insurance	602	610	639
150 - Work Ready U - Adult Education				
680-1600-634004-000-150-000-00-000-0000	Installation/Support Fees	0	750	0
680-1600-658201-000-150-000-00-000-0000	Travel-Employee	541	0	0
680-1600-661510-000-150-000-00-000-0000	Technology Related Supplies	0	9,250	0
580 - Bayou Cane Adult Education Center				
680-1600-612216-000-580-000-00-000-0000	Seasonal Test Coordinator	2,385	4,500	4,500
680-1600-612217-000-580-000-00-000-0000	Seasonal Test Proctor	1,079	2,500	2,500
680-1600-622000-000-580-000-00-000-0000	FICA	199	423	423
680-1600-622500-000-580-000-00-000-0000	Medicare Part A Expense	50	102	102
680-1600-623101-000-580-000-00-000-0000	Teachers' Retirement	32	46	46
680-1600-626001-000-580-000-00-000-0000	Workers' Compensation Insurance	13	28	28
	Total Expenditures	\$251,938	\$263,929	\$253,929

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

Textbooks and Materials

Funding for the Textbooks 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 2021/2022 fiscal year, funding will come from a support transfer from the General Operating Fund.

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

In addition to the transfer from the General Operating Fund, a State grant to fund non-public textbooks is included in this fund. The non-public textbook grant for 2021/2022 is estimated in the amount of \$90,400. This State grant must be completely expended by June 30 of each year.

Projected revenues for the 2021/2022 fiscal year are \$1,091,400, which includes a General Operating Fund transfer of \$1,000,000, the State grant for non-public school textbooks of \$90,400 and lost/damaged textbooks revenues of \$1,000. Projected expenditures are estimated to be \$940,400, which includes \$850,000 for public and \$90,400 for non-public textbooks, respectively.

The estimated Fund Balance at June 30, 2022 is \$1,205,107.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

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 to IDEA: IDEA Part B, Early Intervening Services (EIS), and Non-Public School allocations. The Part B design and focus is to serve all children with disabilities.

The EIS portion targets regular education students and no longer has a mandated 15 percent of the allocation due to disproportionality. The EIS funds will supplement the Comprehensive Intervention Required/Urgent Intervention Required schools subgroup issues in Special Education and behavior to ensure these students are not identified as Special Education in the future. A Behavior Interventionist will be utilized to develop behavioral plans and support to eliminate future office referrals.

The Non-Public School allocation is based on the ratio of total student population of the district and the private school student population.

The IDEA 611 Set Aside discretionary grant funds support the cost to provide Specialized Support professional development in the areas of specialized supports (communication, assistive technology, executive functioning, etc.) or provide certified providers who can fulfill direct service requirements (speech therapy, occupational therapy, etc.) as outlined in IEPs.

Funding for fiscal year 2021/2022 is estimated at \$4,544,961 which is comprised of IDEA Part B, \$3,766,528; Early Intervening Services, \$530,000; Non-Public Schools, \$199,049, and IDEA 611 Set Aside, \$49,384.

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

Personnel Roster			
Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
Clerical/Secretarial	7	7	0
Supervisor of Special Education	1	1	0
Pupil Appraisal Coordinator	1	1	0
Speech Therapist /Pathologist–Non-Public	2	2	0
Social Worker	7	7	0
Assistive Technologist Coordinator	1	1	0
Facilitator/Coordinator	8	8	0
Psychologist	11	11	0
504 Facilitator	1	1	0
Nurse	6	6	0
Occupational Therapist	2	2	0
Bus Attendant	19	19	0
Part-Time Paraprofessional	2	2	0
Instructional Interventionist	1	1	0
Part-Time Clerical	2	2	0
Intervention Content Leader	3	3	0
Total Positions	74	74	0

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) Part B
Fiscal Year 2021/2022

750

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545310-000-000-000-0000	IDEA Part B	\$4,670,785	\$5,094,586	\$4,495,577
750-0000-545310-000-000-730-00-000-0000	IDEA Part B	0	0	49,384
	Total Revenues	\$4,670,785	\$5,094,586	\$4,544,961
EXPENDITURES AND OTHER USES OF FUNDS				
750-1210-613003-000-000-000-13-611-0000	Summer Program Paraprofessional	\$0	\$0	\$5,040
750-1210-613042-000-000-000-13-611-0000	Summer Program Teacher	4,158	3,856	10,584
750-1210-653038-000-000-000-24-611-0000	Web Based Access License	32,621	46,640	4,200
750-1210-658201-000-000-000-13-611-0000	Travel-Employee	140	50	250
750-1210-661005-000-000-000-11-611-0000	Instructional Materials	53,526	29,141	11,500
750-1210-661510-000-000-000-24-611-0000	Technology Related Supplies	45,259	13,000	4,000
750-1211-611517-000-000-000-11-611-0000	Part-Time Paraprofessional	0	14,400	14,400
750-1214-613041-000-000-000-11-611-0000	Extra Work-Teacher	98	0	0
750-2130-658201-000-000-000-51-611-0000	Travel-Employee	2,111	1,400	1,050
750-2130-661048-000-000-000-51-611-0000	Health Supplies	6,690	15,000	5,000
750-2134-611841-000-000-000-51-611-0000	Health Nurse	224,843	223,849	221,421
750-2134-613057-000-000-000-13-611-0000	Extra Work-Nurse	0	0	4,410
750-2140-611401-000-000-000-51-611-0000	Clerical/Secretarial	41,618	41,353	41,844
750-2140-611425-000-000-000-51-611-0000	Microfilm Clerk	21,474	18,091	18,281
750-2140-655001-000-000-000-21-611-0000	Forms Printing	0	579	579
750-2140-658201-000-000-000-21-611-0000	Travel-Employee	6,088	2,500	500
750-2140-661041-000-000-000-21-611-0000	Assessment Supplies	5,681	35,376	10,614
750-2142-611325-000-000-000-21-611-0000	Psychologist	529,832	521,075	500,597
750-2145-611331-000-000-000-21-611-0000	Educational Diagnostician	176,519	173,272	160,505
750-2145-611339-000-000-000-41-611-0000	Pupil Appraisal Coordinator	51,982	52,080	55,178
750-2149-611323-xxx-000-000-21-611-0000	Social Worker	287,082	289,444	255,350
750-2150-643018-000-000-000-21-611-0000	Equipment Repair Service	960	900	500
750-2152-613061-000-000-000-13-611-0000	Extra Work-Speech Therapist	0	0	1,764
750-2154-613002-000-000-000-13-611-0000	Extra Work-Interpreter	55	95	0
750-2154-658201-000-000-000-13-611-0000	Travel-Employee	97	300	0
750-2160-658201-000-000-000-51-611-0000	Travel-Employee	353	200	200
750-2161-611321-000-000-000-51-611-0000	Occupational Therapist	82,292	84,010	88,332
750-2161-633143-000-000-000-51-611-0000	Occupational Therapy Fees	18,725	12,000	5,000

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) Part B
Fiscal Year 2021/2022

750

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
750-2166-633142-000-000-000-51-611-0000	Physical Therapy Fees	55,633	50,628	5,000
750-2170-611335-000-000-000-24-611-0000	Assistive Technologist	41,886	42,651	42,951
750-2170-658201-000-000-000-24-611-0000	Travel-Employee	0	500	500
750-2212-611112-000-000-000-41-611-0000	Supervisor of Special Education	54,363	92,547	65,711
750-2212-611363-000-000-000-41-611-0000	Special Area Coordinator	83,063	79,712	84,014
750-2212-611373-000-000-000-11-611-0000	Special Area Facilitator	261,602	286,470	300,317
750-2212-611401-000-000-000-51-611-0000	Clerical/Secretarial	76,017	77,851	72,859
750-2212-644230-000-000-000-51-611-0000	Copy Equipment Rental	3,728	2,500	2,500
750-2212-658201-000-000-000-11-611-0000	Travel-Employee	2,626	1,000	500
750-2212-658201-000-000-000-41-611-0000	Travel-Employee	2,294	1,000	3,000
750-2212-658253-000-000-000-41-611-0000	Travel-Out of State	3,302	645	2,000
750-2212-661050-000-000-000-51-611-0000	General Office Supplies	7,887	5,995	500
750-2212-661510-000-000-000-24-611-0000	Technology Related Supplies	3,854	6,000	4,189
750-2232-632012-000-000-000-23-611-0000	Consultant Services	8,400	8,400	4,200
750-2232-658201-000-000-000-23-611-0000	Travel-Employee	3,292	1,000	1,000
750-2232-658253-000-000-000-23-611-0000	Travel-Out of State	5,338	0	2,000
750-2232-659015-000-000-000-23-611-0000	Certification Fee	300	300	300
750-2232-661045-000-000-000-23-611-0000	Professional Development Supplies	0	500	500
750-2259-611423-000-000-000-51-611-0000	Media Center Clerk	21,769	22,205	22,505
750-2310-633310-000-000-000-51-611-0000	Financial Audit Fees	1,420	1,475	1,400
750-2410-613077-000-000-000-13-611-0000	Summer Program Administration	3,762	4,673	5,198
750-2410-658201-000-000-000-13-611-0000	Travel-Employee	78	0	50
750-2620-653001-000-000-000-51-611-0000	Postage Expense	49	3,400	1,000
750-2730-612453-000-000-000-51-611-0000	Substitute Sp Ed Bus Attendant	15,212	1,000	1,000
750-2730-644234-000-000-000-51-611-0000	Equipment Rental	42,060	45,000	5,000
750-2730-651052-000-000-000-51-611-0000	Sp Ed Comm Based Instruction	1,330	100	900
750-2730-651061-000-000-000-51-611-0000	Student Transportation	4,232	1,000	2,000
750-2732-611541-000-000-000-51-611-0000	Special Education Bus Attendant	133,926	161,351	165,389
750-2732-613026-000-000-000-51-611-0000	Extra Work-Sp Ed Bus Attendant	3,743	2,500	2,500
750-2830-654035-000-000-000-51-611-0000	Advertising Expense	0	150	150
750-xxxx-621000-xxx-000-000-xx-611-0000	Group Insurance Expense	574,294	618,108	587,885
750-xxxx-622000-xxx-000-000-xx-611-0000	FICA	830	954	954
750-xxxx-622500-xxx-000-000-xx-611-0000	Medicare Part A Expense	27,684	29,533	29,284
750-xxxx-623101-xxx-000-000-xx-611-0000	Teachers' Retirement	476,003	474,875	455,480

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) Part B
Fiscal Year 2021/2022

750

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
750-xxxx-623300-xxx-000-000-xx-611-0000	LA School Empl Rtmt-LSERS	38,027	44,493	45,536
750-xxxx-626001-xxx-000-000-xx-611-0000	Workers' Compensation Insurance	15,356	16,123	16,188
750-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	422,975	464,895	410,969
248 Non-Public Allocation				
750-1210-658201-000-000-000-11-248-0000	Travel-Employee	12	100	50
750-1210-661005-000-000-000-11-248-0000	Instructional Materials	0	38,433	500
750-1214-611242-000-000-000-11-248-0000	Adaptive Physical Education Tchr	10,944	10,963	11,544
750-1216-611247-000-000-000-11-248-0000	Sp Ed Non-Cat Preschool Teacher	33,784	33,952	21,069
750-2130-658201-000-000-000-51-248-0000	Travel-Employee	0	2,300	50
750-2140-658201-000-000-000-21-248-0000	Travel-Employee	46	2,100	0
750-2150-658201-000-000-000-21-248-0000	Travel-Employee	3	0	0
750-2150-658201-000-000-000-51-248-0000	Travel-Employee	348	2,200	200
750-2150-661005-000-000-000-11-248-0000	Instructional Materials	0	31,550	550
750-2150-661052-000-000-000-51-248-0000	Other Materials and Supplies	0	63,646	100
750-2152-611301-000-000-000-51-248-0000	Speech Therapist/Pathologist	54,529	81,535	74,041
750-2152-611303-000-000-000-51-248-0000	Speech Therapist Assistant	9,942	0	0
750-2152-612417-000-000-000-21-248-0000	Substitute Speech Therapist	0	5,000	0
750-2160-658201-000-000-000-51-248-0000	Travel-Employee	0	1,500	50
750-2161-611321-000-000-000-51-248-0000	Occupational Therapist	7,984	8,350	8,753
750-2212-611363-000-000-000-41-248-0000	Special Area Coordinator	26,316	25,439	26,525
750-2212-658201-000-000-000-11-248-0000	Travel-Employee	2	0	0
750-2212-661510-000-000-000-24-248-0000	Technology Related Supplies	0	29,000	200
750-xxxx-621000-000-000-000-xx-248-0000	Group Insurance Expense	35,432	38,684	32,937
750-xxxx-622500-000-000-000-xx-248-0000	Medicare Part A Expense	1,523	2,063	1,953
750-xxxx-623101-000-000-000-xx-248-0000	Teachers' Retirement	20,889	25,671	19,953
750-xxxx-626001-000-000-000-xx-248-0000	Workers' Compensation Insurance	574	661	574
335 Early Intervening Services				
750-1110-611248-000-000-000-11-335-0000	Instructional Interventionist	44,235	45,042	47,070
750-1110-611249-000-000-000-11-335-0000	Intervention Content Leader	168,596	0	0
750-1110-653038-000-000-000-24-335-0000	Web Based Access License	3,345	20,000	20,000
750-1110-661005-000-000-000-11-335-0000	Instructional Materials	4,350	26,450	19,824
750-2140-661041-000-000-000-21-335-0000	Assessment Supplies	0	36,573	23,563

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

Individuals with Disabilities Education Act
Believe and Prepare Formula Transition

The purpose of the Believe and Prepare-Formula Transition 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.

Due to the uncertainty of funding, no estimate for fiscal year 2021/2022 has been made.

Program Code:
163 – Believe and Prepare

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

**Individuals with Disabilities Education Act
Jobs for America’s Graduates (JAG) LA AIM High**

Jobs for America’s Graduates-Louisiana AIM High follows the same model as the Jobs for America’s Graduates-Louisiana (JAG-LA). The purpose of the JAG-LA AIM High is to keep at-risk students in school through graduation to obtain a high school diploma or a HiSET and during that time improve students’ rates of academic success and employment. The program targets students with disabilities at Oaklawn Middle School who are at-risk of dropping out and assist them in transitioning into high school.

Due to discontinuation of this program, no estimate for fiscal year 2021/2022 has been made.

Personnel Roster

Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
JAG Teacher	1	0	(1)
Total Positions	1	0	(1)

Program Code:
175 – JAG - Jobs for America’s Graduates

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Jobs for America's Graduates (JAG) LA AIM High
Fiscal Year 2021/2022

750

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-175-000-00-000-0000	Other Special Education Programs	\$50,000	\$36,000	\$0
	Total Revenues	\$50,000	\$36,000	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-1490-611272-000-175-000-15-000-0000	JAG Teacher	\$28,418	\$22,157	\$0
750-1490-621000-000-175-000-15-000-0000	Group Insurance Expense	4,964	3,862	0
750-1490-622500-000-175-000-15-000-0000	Medicare Part A Expense	406	321	0
750-1490-623101-000-175-000-15-000-0000	Teachers' Retirement	7,389	5,716	0
750-1490-626001-000-175-000-15-000-0000	Workers' Compensation Insurance	114	89	0
750-1490-661005-000-175-000-15-000-0000	Instructional Materials	1,355	0	0
750-1490-661510-000-175-000-15-000-0000	Technology Related Supplies	218	145	0
750-2234-658201-000-175-000-23-000-0000	Travel-Employee	1,086	0	0
750-2234-658253-000-175-000-23-000-0000	Travel-Out of State	1,228	425	0
750-2720-651056-000-175-000-15-000-0000	Field Trip Expense	295	0	0
750-5200-693301-000-175-000-00-000-0000	Indirect Cost-Federal Fund	4,528	3,285	0
	Total Expenditures	\$50,000	\$36,000	\$0

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

Individuals with Disabilities Education Act
Positive Behavior 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 Behavior 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). The fiscal agent for this project is now Lafourche Parish School Board.

Due to the uncertainty of funding, no estimate for fiscal year 2021/2022 has been made.

Program Code:

227 – Statewide Positive Behavior Intervention Support Project

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

Individuals with Disabilities Education Act
School Redesign

The IDEA School Redesign grant provides additional support for professional development in the School Redesign Approved Plan. These funds ensure that all students with disabilities have access to the same high-quality curriculum materials as their peers by providing for training on how to implement these materials to special education teachers and regular teachers who teach students with disabilities.

Projected funding for fiscal year 2021/2022 is estimated at \$85,677.

Program Code:
290 – School Redesign

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

Individuals with Disabilities Education Act
State Personnel Development Grant-UIR

The State Personnel Development Grant-UIR program provides professional development opportunities to educators with a focus on improving literacy outcomes for students with disabilities in grades three through five through data-driven decision making strategies and the effective use of evidence-based literacy practices.

Due to the uncertainty of funding, no estimate for fiscal year 2021/2022 has been made.

Program Code:
370 – State Personnel Development Grant

Terrebonne Parish School Board
Special Revenue Funds
Fiscal Year 2021/2022

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

High Cost Services refers to federal and state set aside funds available to provide additional support to LEAs serving disabled students with high-cost needs, as evidenced by individual services to students exceeding three times the average 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).

Due to the uncertainty of funding, no estimate has been made for fiscal year 2021/2022.

Program Code:
375 – High Cost Services Special Education Grant

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
High Cost Services
Fiscal Year 2021/2022

750

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
750-0000-545350-000-375-000-00-000-0000	Special Education-HCS	\$143,378	\$145,895	\$0
	Total Revenues	\$143,378	\$145,895	\$0
EXPENDITURES AND OTHER USES OF FUNDS				
750-1211-611501-000-375-xxx-00-000-0000	Paraprofessional	\$82,872	\$85,574	\$0
750-1214-611242-000-375-xxx-00-000-0000	Adaptive Physical Ed Teacher	4,312	0	0
750-2732-611541-000-375-xxx-00-000-0000	Special Education Bus Attendant	3,939	0	0
750-xxxx-621000-000-375-xxx-00-000-0000	Group Insurance Expense	27,558	36,660	0
750-xxxx-622500-000-375-xxx-00-000-0000	Medicare Part A Expense	1,193	1,241	0
750-xxxx-623101-000-375-xxx-00-000-0000	Teachers' Retirement	21,804	22,078	0
750-xxxx-623300-000-375-xxx-00-000-0000	LA School Empl Rtmt-LSERS	1,158	0	0
750-xxxx-626001-000-375-xxx-00-000-0000	Workers' Compensation Insurance	542	342	0
	Total Expenditures	\$143,378	\$145,895	\$0

Terrebonne Parish School Board
 Special Revenue Funds
 Fiscal Year 2021/2022

**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.

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

The IDEA 619 Set Aside funds were provided to early childhood lead agencies to support children ages 3-5 with IEPs. Funds provide Specialized Support professional development in the areas of specialized supports (communication, assistive technology, executive functioning, etc.) or provide certified providers who can fulfill direct service requirements (speech therapy, occupational therapy, etc.) as outlined in IEPs.

Funding for fiscal year 2021/2022 is estimated at \$143,663, which is comprised of Public, \$133,123; Non-Public, \$6,192, and IDEA 619 Set Aside funds, \$4,348.

Personnel Roster

Position	Revised Budget 2020/2021	Budget 2021/2022	Increase (Decrease)
School Psychologist	1	1	0
Speech Pathologist	1	1	0
Total Positions	2	2	0

Terrebonne Parish School Board
Special Revenue Funds
Special Education PL 101-476
Individuals with Disabilities Education Act (IDEA) Preschool Grants
Fiscal Year 2021/2022

760

Account Number	Account Description	Actual 2019/2020	Revised Budget 2020/2021	Budget 2021/2022
REVENUE AND OTHER SOURCES OF FUNDS				
760-0000-545320-000-000-000-000-0000	IDEA-Preschool	\$123,703	\$178,588	\$139,315
760-0000-545320-000-000-730-00-000-0000	IDEA-Preschool	0	0	4,348
	Total Revenues	\$123,703	\$178,588	\$143,663
EXPENDITURES AND OTHER USES OF FUNDS				
760-1210-661005-000-000-000-11-619-0000	Instructional Materials	\$5,421	\$30,249	\$11,159
760-1210-661510-000-000-000-24-619-0000	Technology Related Supplies	0	4,018	2,739
760-2140-658201-000-000-000-21-619-0000	Travel-Employee	137	560	500
760-2142-611325-000-000-000-21-619-0000	Psychologist	31,649	31,699	34,072
760-2150-658201-000-000-000-51-619-0000	Travel-Employee	0	10	10
760-2152-611301-000-000-000-51-619-0000	Speech Therapist/Pathologist	10,693	14,000	14,498
760-2152-611329-000-000-000-21-619-0000	Qual Exam/Speech Pathologist	29,885	27,173	27,943
760-2152-612417-000-000-000-51-619-0000	Substitute Speech Therapist	0	5,911	0
760-2212-658201-000-000-000-21-619-0000	Travel-Employee	129	350	300
760-2232-623012-000-000-000-23-619-0000	Consultant Services	4,500	0	0
760-2232-644123-000-000-000-23-619-0000	Building Rental	650	650	0
760-xxxx-621000-000-000-000-xx-619-0000	Group Insurance Expense	17,484	17,316	17,131
760-xxxx-622500-000-000-000-xx-619-0000	Medicare Part A Expense	956	1,055	1,035
760-xxxx-623101-000-000-000-xx-619-0000	Teachers' Retirement	10,550	12,148	10,694
760-xxxx-626001-000-000-000-xx-619-0000	Workers' Compensation Insurance	289	316	306
760-5200-693301-000-000-000-00-000-0000	Indirect Cost-Federal Fund	11,202	16,297	12,736
248 Non-Public Allocation				
760-1210-658201-000-000-000-11-248-0000	Travel-Employee	145	170	20
760-1210-661005-000-000-000-11-248-0000	Instructional Materials	0	8,894	2,222
760-1216-611247-000-000-000-11-248-0000	Sp Ed Non-Cat Preschool Teacher	0	0	2,744
760-1216-621000-000-000-000-11-248-0000	Group Insurance Expense	0	934	464
760-1216-622500-000-000-000-11-248-0000	Medicare Part A Expense	0	78	40
760-1216-623101-000-000-000-11-248-0000	Teachers' Retirement	0	1,382	691
760-1216-626001-000-000-000-11-248-0000	Workers' Compensation Insurance	0	21	11
760-2152-611301-000-000-000-51-248-0000	Speech Therapist/Pathologist	0	5,357	0
760-2212-658201-000-000-000-21-248-0000	Travel-Employee	13	0	0

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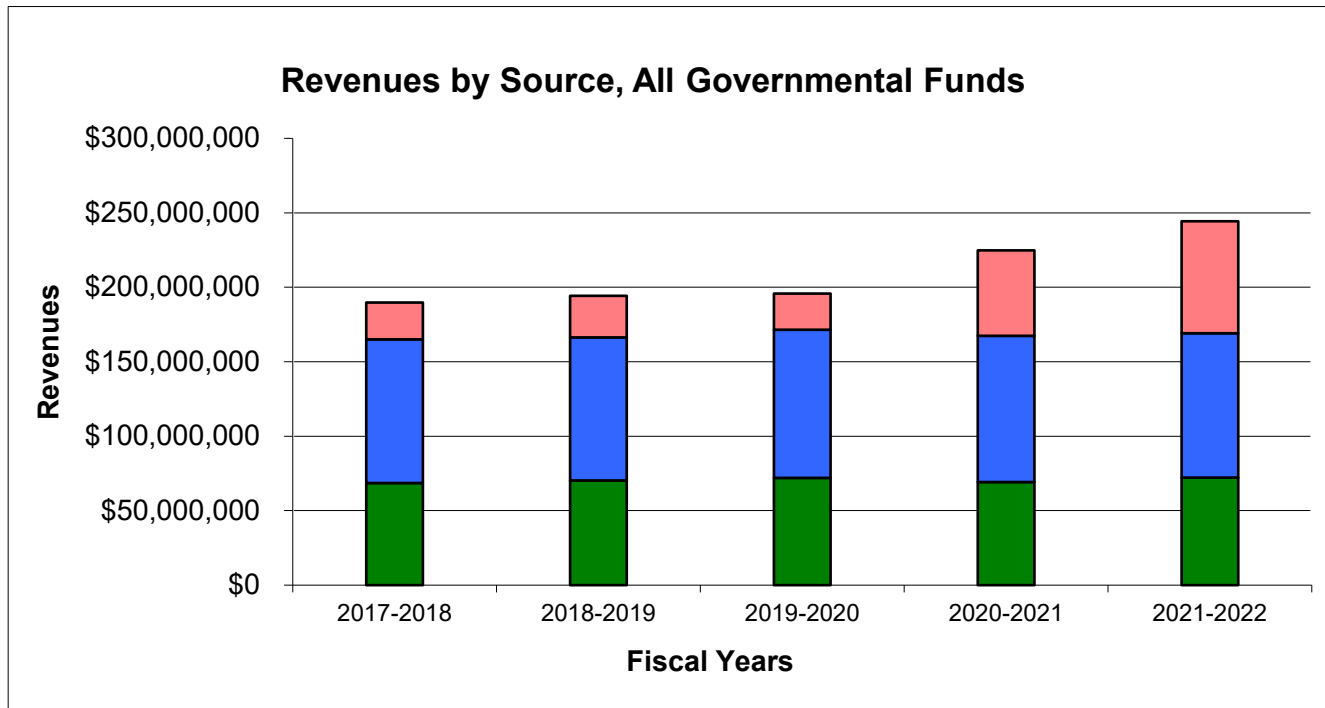
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Terrebonne Parish School Board
 Informational Section
 Revenues by Source, All Governmental Funds
 Fiscal Year 2021/2022



	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Revised 2020-2021	Proposed 2021-2022
Local Sources	\$68,476,006	\$70,291,650	\$71,994,925	\$69,301,864	\$72,308,990
State Sources	96,512,270	96,031,840	99,453,794	98,115,290	96,864,315
Federal Sources	<u>24,841,891</u>	<u>28,049,972</u>	<u>24,365,242</u>	<u>57,292,537</u>	<u>75,079,933</u>
Total Revenues	<u>\$189,830,167</u>	<u>\$194,373,462</u>	<u>\$195,813,961</u>	<u>\$224,709,691</u>	<u>\$244,253,238</u>

Note: The computation includes the following funds: General Operating Fund, 1 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
 Informational Section
 Expenditures and Other Uses of Funds by Object - Governmental Fund Types ⁽¹⁾
 Fiscal Year 2021/2022

	<u>Actual</u> <u>2017/2018</u>	<u>Actual</u> <u>2018/2019</u>	<u>Actual</u> <u>2019/2020</u>	<u>Revised</u> <u>2020/2021</u>	<u>Proposed</u> <u>2021/2022</u>
Salaries	\$94,615,424	\$95,222,618	\$96,237,515	\$105,728,219	\$129,267,736
Benefits	59,730,457	60,918,866	58,688,576	62,032,561	59,594,170
Services	12,199,787	13,189,203	13,491,173	19,021,570	17,216,091
Materials & Supplies	14,143,253	14,566,933	11,821,881	22,981,845	17,643,553
Property	354,375	715,765	707,125	537,260	894,647
Debt Service & Miscellaneous	288,402	329,082	234,323	342,463	290,208
Other Uses of Funds	<u>22,926,064</u>	<u>24,964,276</u>	<u>32,089,557</u>	<u>30,793,371</u>	<u>38,035,129</u>
Total Expenditures	<u><u>\$204,257,762</u></u>	<u><u>\$209,906,743</u></u>	<u><u>\$213,270,150</u></u>	<u><u>\$241,437,289</u></u>	<u><u>\$262,941,534</u></u>

⁽¹⁾ The computations include the following funds: General Operating Fund, 1 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⁾
Fiscal Year 2021/2022

	Actual 2017/2018	Actual 2018/2019	Actual 2019/2020	Revised 2020/2021	Proposed 2021/2022
Revenues					
Local Sources	\$ 68,476,006	\$ 70,291,650	\$ 71,994,925	\$ 69,301,864	\$ 72,308,990
State Sources	96,512,270	96,031,840	99,453,794	98,115,290	96,864,315
Federal Sources	<u>24,841,891</u>	<u>28,049,972</u>	<u>24,365,242</u>	<u>57,292,537</u>	<u>75,079,933</u>
Total Revenues	189,830,167	194,373,462	195,813,961	224,709,691	244,253,238
Expenditures					
Instructional					
Regular Programs	67,089,069	66,364,008	64,637,096	80,560,951	99,638,777
Special Education Programs	18,327,265	19,111,107	19,451,474	20,960,628	21,326,073
Career & Technical Education Programs	4,018,852	4,150,498	3,842,786	4,497,901	4,255,753
Other Instructional Programs	5,535,450	5,581,744	5,224,202	7,626,534	7,852,818
Special Programs	9,664,784	11,531,597	11,079,265	12,908,634	10,179,752
Adult /Continuing Education Programs	722,730	759,732	639,411	992,018	791,745
Support Services					
Pupil Support Services	11,343,707	11,873,313	12,031,422	12,770,902	12,213,496
Instructional Staff Services	10,782,918	11,521,147	11,455,749	13,920,725	13,122,636
General Administration	1,958,402	2,077,082	1,989,487	2,169,691	2,117,169
School Administration	10,423,355	10,477,640	10,305,343	10,133,352	10,138,105
Business Services	2,307,066	2,085,409	2,144,509	2,109,336	2,074,313
Plant Operation & Maintenance	14,426,527	13,548,779	13,237,051	14,233,077	15,250,515
Student Transportation Services	11,182,253	12,255,042	11,579,977	12,077,602	12,169,421
Central Services	1,988,695	2,148,701	2,343,849	2,055,468	2,675,798
Child Nutrition Program	11,418,750	11,322,086	11,009,164	11,996,336	10,958,037
Facility Acquisition & Construction Services	0	0	68,341	1,500,000	0
Debt Service	<u>141,875</u>	<u>134,582</u>	<u>141,467</u>	<u>130,763</u>	<u>141,997</u>
Total Expenditures	181,331,698	184,942,467	181,180,593	210,643,918	224,906,405
Other Financing Sources (Uses)					
Other Sources of Funds	18,790,682	18,236,008	16,826,193	17,579,866	25,426,022
Other Uses of Funds	<u>(22,926,064)</u>	<u>(24,964,276)</u>	<u>(32,089,557)</u>	<u>(30,793,371)</u>	<u>(38,035,129)</u>
Total Other Financing Sources (Uses)	(4,135,382)	(6,728,268)	(15,263,364)	(13,213,505)	(12,609,107)
Net Change in Fund Balance	4,363,087	2,702,727	(629,996)	852,268	6,737,726
Beginning Fund Balance	30,282,116	34,645,203	37,347,930	36,717,934	37,570,202
Ending Fund Balance	<u>\$ 34,645,203</u>	<u>\$ 37,347,930</u>	<u>\$ 36,717,934</u>	<u>\$ 37,570,202</u>	<u>\$ 44,307,928</u>

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

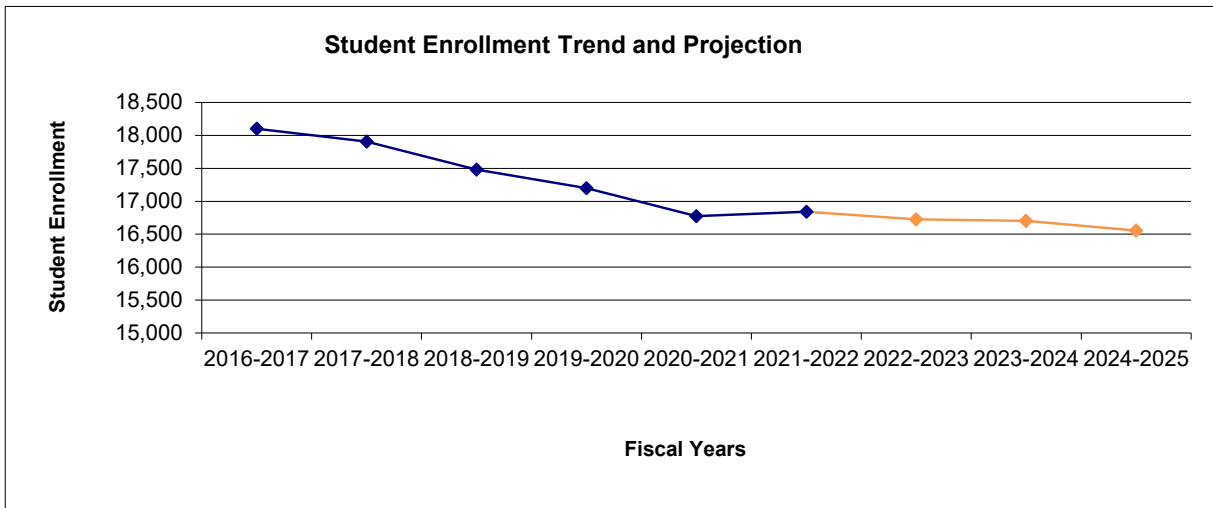
Terrebonne Parish School Board
 Informational Section
 Student Enrollment Trend by School Site
 Actual Enrollment, October 1

School	Grades	2016- 2017	2017- 2018	2018- 2019	2019- 2020	2020- 2021
Acadian Elementary	Pre-K - 4	791	773	753	689	688
Bayou Black Elementary	Pre-K - 6	203	191	187	177	167
Bourg Elementary	Pre-K - 4	472	460	448	452	430
Bourgeois, H. L. High	9-12	1507	1516	1456	1432	1367
Broadmoor Elementary	Pre-K - 6	621	636	621	616	623
Caldwell Middle	4-6	370	349	314	304	311
Coteau-Bayou Blue Elementary	Pre-K - 6	767	711	693	698	652
Dularge Elementary	Pre-K - 6	367	375	366	348	319
East Houma Elementary	Pre-K - 3	402	345	0	0	0
TAPPS Alternative*		0	0	0	0	0
Ellender Memorial High	9-12	997	1012	964	949	954
Elysian Fields Middle	4-6	404	337	301	0	0
Evergreen Jr. High	7-8	710	744	730	707	721
Gibson Elementary	Pre-K - 6	210	182	169	158	147
Grand Caillou Elementary	Pre-K - 4	525	539	497	477	483
Grand Caillou Middle	5-8	348	374	397	371	365
Honduras Elementary	Pre-K - 4	250	308	321	313	300
Houma Jr. High	7-8	1035	660	727	701	795
Lacache Middle	5-8	379	365	367	387	390
Legion Park Elementary	Pre-K - 6	384	325	334	337	304
Lisa Park Elementary	Pre-K - 6	647	657	663	639	616
Montegut Elementary	Pre-K - 4	275	245	235	193	168
Montegut Middle	5-8	545	572	576	597	549
Mulberry Elementary	Pre-K - 6	944	930	895	850	790
Oaklawn Middle	4-8	420	444	452	754	700
Oakshire Elementary	Pre-K - 6	724	708	734	733	632
Pointe-Aux-Chenes Elementary	Pre-K - 4	141	132	135	114	96
School for Exceptional Children		36	37	33	30	23
Schriever Elementary	Pre-K - 3	539	508	491	462	453
South Terrebonne High	9-12	1009	1027	981	952	974
Southdown Elementary	Pre-K - 6	305	372	374	524	544
Terrebonne High	9-12	968	1303	1282	1324	1373
Upper Little Caillou Elementary	Pre-K - 4	556	530	521	483	451
Village East Elementary	Pre-K - 6	232	223	437	404	369
Terrebonne Head Start		18	17	27	23	22
Total Student Enrollment		18,101	17,907	17,481	17,198	16,776

*Students are counted at the base school.

Terrebonne Parish School Board
 Informational Section
 Student Enrollment Trends and Projection
 Grades Pre-K through 12
 Fiscal Year 2021/2022

Fiscal Year	Enrollment
2016-2017	18,101
2017-2018	17,907
2018-2019	17,481
2019-2020	17,198
2020-2021	16,776
2021-2022	16,841
2022-2023	16,725
2023-2024	16,702
2024-2025	16,555

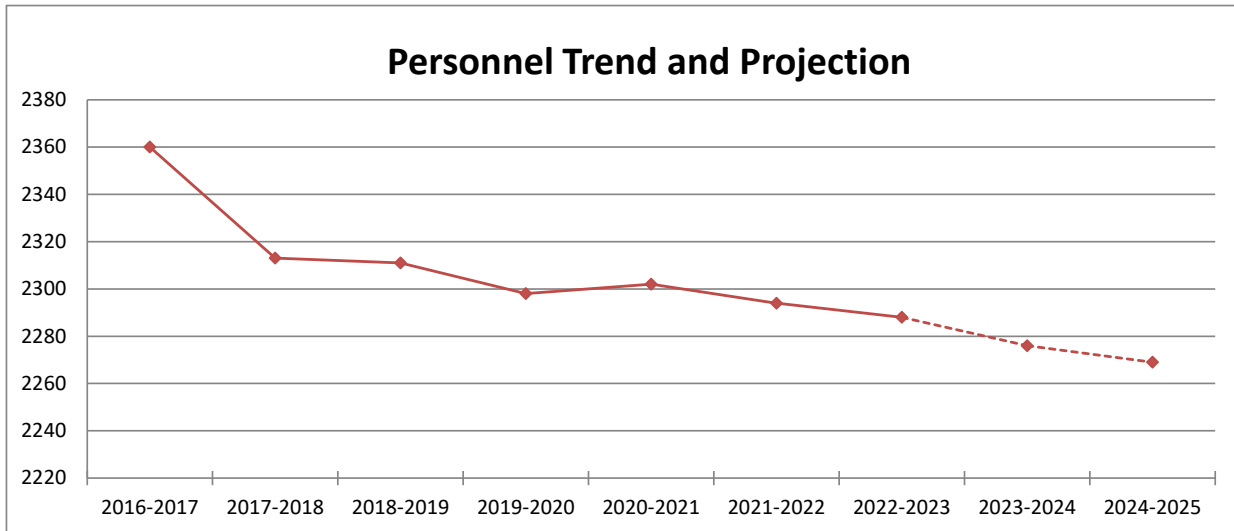


Enrollment projection for 2021-2022 is based on February 1, 2021 SIS data supplied by the Louisiana State Department of Education, including Pre-Kindergarten students

Forecasting Methods used: 1) Trend of prior years' student enrollment; 2) Graduation Cohort Rate; 3) Projection of Live Births in Terrebonne Parish

Terrebonne Parish School Board
Informational Section
Personnel Trend and Projection
Fiscal Year 2021/2022

<u>Fiscal Year</u>	<u>Personnel Count</u>
2016-2017	2,360
2017-2018	2,313
2018-2019	2,311
2019-2020	2,298
2020-2021	2,302
2021-2022	2,294
2022-2023	2,288
2023-2024	2,276
2024-2025	2,269



Terrebonne Parish School Board
Informational Section
Personnel Resource Allocations
Fiscal Year 2021/2022

Employee Type	Actual				Revised	Proposed
	2016- 2017	2017- 2018	2018- 2019	2019- 2020	2020- 2021	2021- 2022
Teacher	1178	1124	1101	1099	1083	1079
Librarian	33	33	32	30	30	30
Paraprofessional	198	197	206	204	207	206
Support Services	165	165	171	170	179	175
Instructional Support Services	74	75	77	80	89	88
General Administration	15	15	15	15	15	15
School Administration	121	126	125	124	123	122
Business Services	25	27	26	26	24	24
Operations & Maintenance of Plants	146	147	151	146	149	150
Student Transportation Services	183	183	187	187	187	189
Information Services	1	1	1	1	1	1
Personnel/Human Resources Services	7	6	6	6	6	6
Administrative Technology Services	9	9	9	9	9	9
Food Service Operations	205	205	204	201	200	200
Total Employees	2360	2313	2311	2298	2302	2294

Terrebonne Parish School Board
 Informational Section
 Tax Burden Per Capita ⁽¹⁾
 (in dollars)
 Fiscal Year 2021/2022

Fiscal Year	Population ⁽³⁾	Property Taxes		Sales Taxes		Total Local Taxes	
		Collections	Per Capita	Collections	Per Capita	Collections	Per Capita
2015-2016	113,972	8,337,287	73	56,592,015	497	64,929,302	570
2016-2017	113,220	8,520,702	75	53,790,406	475	62,311,108	550
2017-2018	112,086	8,780,433	78	55,733,558	497	64,513,991	576
2018-2019	112,086	8,689,669	78	56,643,112	505	65,332,781	583
2019-2020	111,021	9,174,417	83	58,128,416	524	67,302,833	606
2020-2021 ⁽²⁾	110,461	9,067,950	82	57,076,010	517	66,143,960	599
2021-2022 ⁽²⁾	110,461	9,414,478	85	59,929,811	543	69,344,289	628

⁽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
 Informatoinal Section
 Effect of a Tax Levy on a Single Family Residence
 Fiscal Year 2021/2022

	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>
Fair Market Value of a Single Family Residence (estimated)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Assessed Value - 10% FMV	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
<u>Less: Homestead Exemption ⁽¹⁾</u>	<u>(\$7,500)</u>	<u>(\$7,500)</u>	<u>(\$7,500)</u>	<u>(\$7,500)</u>	<u>(\$7,500)</u>	<u>(\$7,500)</u>
Taxable Assessed Value	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
<u>Millage Rate per \$1,000 value</u>						
Constitutional Tax Rate 3.86 mills	0.00386	0.00386	0.00386	0.00386	0.00386	0.00386
Special Maintenance Tax Rate 5.41 mills	0.00541	0.00541	0.00541	0.00541	0.00541	0.00541
<u>Tax Levy for School Taxes</u>						
Constitutional Tax	\$9.65	\$9.65	\$9.65	\$9.65	\$9.65	\$9.65
Special Maintenance Tax	\$13.53	\$13.53	\$13.53	\$13.53	\$13.53	\$13.53
Total Taxpayer's Levy	\$23.18	\$23.18	\$23.18	\$23.18	\$23.18	\$23.18

The chart demonstrates the amount of Property Tax a Terrebonne Parish resident would pay for the two property taxes levied by Terrebonne Parish School District in a year, if their home was valued at \$100,000.

⁽¹⁾ Every homewoner in Louisiana receives a homestead exemption of \$75,000 from the assessed value of their primary residence, or \$7,500 off Taxable Assessed Value of 10% of FMV

Terrebonne Parish School Board
 Informatoinal Section
 Assessed and Market Value of Taxable Property
 Fiscal Year 2021/2022

Year Ended December 31	Real Property	Movable Property	Other Property	Less: Tax Exempt Real Property	Total Assessed Value (in dollars)	Estimated Actual Taxable Value (in dollars)	Assessed Value as a Percentage of Actual Value
2014	576,858,590	404,430,195	92,273,080	180,091,915	893,469,950	8,833,879,520	12.15%
2015	589,570,570	409,476,187	88,125,070	180,524,711	906,647,116	8,978,047,227	12.11%
2016	619,132,990	392,532,493	92,385,220	181,538,770	922,511,933	9,177,754,067	12.11%
2017	627,673,115	411,970,803	93,400,050	181,919,325	951,124,643	9,396,803,370	12.06%
2018	632,867,070	404,117,903	92,711,940	181,469,945	948,226,968	9,393,637,813	12.03%
2019	658,280,395	429,417,479	98,323,570	178,986,935	1,007,034,509	9,838,881,423	12.05%
2020	687,066,010	434,023,160	101,901,160	181,317,920	1,041,672,410	10,171,752,473	12.02%
2021	689,223,076	442,088,226	103,478,342	181,428,942	1,053,360,702	11,952,728,831	12.05%

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 is assessed at 15%; public service properties excluding land is assessed at 25% of fair market value; land is assessed at 10%; commercial property is assessed at 15%.

Tax rates are per \$1,000 of net assessed value.

Terrebonne Parish School Board
Houma, Louisiana
Property Tax Rates and Tax Collections ⁽¹⁾
Fiscal Year 2021/2022

Tax Rates Per \$1,000 of Assessed Value

Fiscal Year ⁽²⁾	Parishwide Millages		Collections (in dollars)
	Constitutional Tax	Special Maintenance Tax	General Fund
2014-2015	3.86	5.41	8,152,216
2015-2016	3.86	5.41	8,337,287
2016-2017	3.86	5.41	8,520,702
2017-2018	3.86	5.41	8,780,433
2018-2019	3.86	5.41	8,689,669
2019-2020	3.86	5.41	9,174,417
2020-2021	3.86	5.41	9,067,950
2021-2022	3.86	5.41	9,414,478

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

⁽²⁾ Fiscal Years 2020-2021 and 2021-2022 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
 Informational Section
 Sales Taxes Collected by the Terrebonne Parish School Board
 Fiscal Year 2021/2022

**Sales Tax Collections
 (in dollars)**

Fiscal Year	1/3 Cent Sales Tax	3/4 Cent Sales Tax	1 Cent Sales Tax	1/2 Cent Sales Tax	Total Collections
2015-2016	7,327,382	16,486,610	21,982,146	10,795,877	56,592,015
2016-2017	6,975,445	15,694,751	20,926,335	10,193,875	53,790,406
2017-2018	7,207,381	16,216,607	21,622,142	10,687,428	55,733,558
2018-2019	7,314,936	16,458,605	21,944,808	10,924,763	56,643,112
2019-2020	7,505,051	16,886,366	22,515,154	11,221,845	58,128,416
2020-2021	7,524,950	16,543,176	22,057,288	10,950,596	57,076,010
2021-2022	7,901,198	17,370,335	23,160,152	11,498,126	59,929,811

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 and maintenance (30%), and instructional programs and materials (20%)

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

1/2 Cent Sales Tax dedicated and expended for employee salaries and benefits

Terrebonne Parish School Board
 Informatoinal Section
 Debt Amortization Schedule
 Fiscal Year 2021/2022

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2020-2021	410,000	1,206,763	1,616,763
2021-2022	425,000	1,196,813	1,621,813
2022-2023	435,000	1,184,063	1,619,063
2023-2024	450,000	1,171,013	1,621,013
2024-2025	11,245,000	1,075,469	12,320,469
2025-2026	11,295,000	1,010,041	12,305,041
2026-2027	2,815,775	917,413	3,733,188
2027-2028	1,410,000	853,763	2,263,763
2028-2029	1,465,000	811,463	2,276,463
2029-2030	1,535,000	742,513	2,277,513
2030-2031	1,615,000	668,013	2,283,013
2031-2032	1,695,000	589,613	2,284,613
2032-2033	1,770,000	507,313	2,277,313
2033-2034	1,835,000	436,513	2,271,513
2034-2035	1,895,000	378,813	2,273,813
2035-2036	1,955,000	317,188	2,272,188
2036-2037	2,030,000	253,600	2,283,600
2037-2038	2,110,000	172,400	2,282,400
2038-2039	<u>2,200,000</u>	<u>88,000</u>	<u>2,288,000</u>
	48,590,775	13,580,767	62,171,542

Projects funded by outstanding debt:

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

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

Terrebonne Parish School Board
 Informational Section
 LEAP 2025 Test Scores - Percent Proficient (Basic and Above)
 Fiscal Year 2021/2022

	LEAP 2016	LEAP 2017	2018	2019	2020*	Change
Grade 4 English Language Arts						
Terrebonne Parish	76	78	77	77	N/A	
State of Louisiana	70	72	73	72	N/A	

Grade 4 Math						
Terrebonne Parish	72	74	74	74	N/A	
State of Louisiana	70	69	68	68	N/A	

Grade 4 Science						
Terrebonne Parish	77	74	field test	69	N/A	
State of Louisiana	69	67	N/A	62	N/A	

Grade 4 Social Studies						
Terrebonne Parish	field test	59	58	58	N/A	
State of Louisiana	N/A	50	52	51	N/A	

Grade 8 English Language Arts						
Terrebonne Parish	81	79	76	73	N/A	
State of Louisiana	77	71	72	71	N/A	

Grade 8 Math						
Terrebonne Parish	58	55	55	53	N/A	
State of Louisiana	60	52	52	52	N/A	

Grade 8 Science						
Terrebonne Parish	63	68	N/A	59	N/A	
State of Louisiana	62	61	field test	60	N/A	

Grade 8 Social Studies						
Terrebonne Parish	N/A	64	63	61	N/A	
State of Louisiana	field test	60	60	52	N/A	

*Schools were closed on March 16, 2020 due to COVID-19. No tests were given in the 2019/2020 school year.

Terrebonne Parish School Board
 Informational Section
 LEAP 2025 Test Scores - Percent Proficient (Basic and Above)
 Fiscal Year 2021/2022

LEAP 2025 HS English I - All Testers							
				2018**	2019	2020*	Change
Terrebonne Parish				89	81	N/A	
State of Louisiana				73	71	N/A	

LEAP 2025 HS English II - All Testers							
	2015	2016	2017	2018**	2019	2020*	Change
Terrebonne Parish	77	74	79	74	87	N/A	
State of Louisiana	72	69	68	70	69	N/A	

EOC English III - All Testers							
	2015	2016	2017	2018	2019	2020*	Change
Terrebonne Parish	67	79	84	83	N/A	N/A	Phased out
State of Louisiana	62	62	62	62	N/A	N/A	Phased out

LEAP 2025 or EOC Algebra I - All Testers							
	2015	2016	2017	2018	2019	2020*	Change
Terrebonne Parish	67	44	69	77	72	N/A	
State of Louisiana	54	58	62	68	67	N/A	

LEAP 2025 or EOC Geometry - All Testers							
	2015	2016	2017	2018	2019	2020*	Change
Terrebonne Parish	77	82	79	86	86	N/A	
State of Louisiana	59	57	56	64	68	N/A	

EOC Biology I - All Testers							
	2015	2016	2017	2018	2019	2020*	Change
Terrebonne Parish	59	61	69	65	70	N/A	
State of Louisiana	58	53	56	58	62	N/A	

LEAP 2025 or EOC US History - All Testers							
	2015	2016	2017	2018	2019	2020*	Change
Terrebonne Parish	65	69	67	62	61	N/A	
State of Louisiana	65	66	62	61	59	N/A	

*Schools were closed on March 16, 2020 due to COVID-19. No tests were given in the 2019/2020 school year.

** Change of test to LEAP 2025 HS

Terrebonne Parish School Board
 Informational Section
 American College Test (ACT) Composite Scores ⁽¹⁾
 Fiscal Year 2021/2022

	2015-2016		2016-2017		2017-2018		2018-2019		2019-2020	
	Number testing	Score	Number testing	Score	Number testing	Score	Number testing	Score	Number testing	Score
Terrebonne	1150	19.3	990	19.6	1162	19.0	1107	18.5	994	17.9
Louisiana	48,692	19.5	41,132	19.6	43,696	19.3	43,241	18.0	41,625	18.7
Nation	2,090,342	20.8	2,030,038	21	1,914,817	20.8	1,782,820	20.7	1,670,497	20.6

⁽¹⁾ Information provided by www.act.org

Terrebonne Parish School Board
 Informational Section
 Advanced Placement Exam Results
 Fiscal Year 2021/2022

	2015-2016		2016-2017		2017-2018		2018-2019		2019-2020	
	Number testing	% scoring 3+	Number testing	% scoring 3+	Number testing	% scoring 3+	Number testing	% scoring 3+	Number testing	% scoring 3+
Terrebonne	850	22.6	701	21.1	514	17.1	489	14.1	264	31.1
Louisiana	25,459	33.6	19,193	34	19,793	37	20,819	35.1	17,177	46.5
Nation	4,704,980	20	4,957,931	22.8	5,090,324	24.9	5,098,815	25.2	4,109,003	24.4

Source: AP Annual Report to the Nation

Terrebonne Parish School Board
Houma, LA

Dropout Rates - Grades 9-12

<u>School Year</u>	<u>Terrebonne</u>	<u>Louisiana</u>
2011-2012	4.70%	4.70%
2012-2013	4.80%	4.70%
2013-2014	5.51%	4.48%
2014-2015	5.18%	4.27%
2015-2016	3.94%	4.23%
2016-2017	3.48%	3.88%
2017-2018	1.44%	3.66%
2018-2019	0.81%	3.12%

Source: Louisiana Department of Education

Terrebonne Parish School Board
Houma, LA

Free and Reduced Meals Student Trend

<u>School Year</u>	<u>Free</u>	<u>Reduced</u>
2011-2012	58.16%	8.46%
2012-2013	57.90%	8.00%
2013-2014	60.25%	6.66%
2014-2015	59.28%	7.06%
2015-2016	59.30%	7.07%
2016-2017	65.50%	5.90%
2017-2018	56.02%	3.06%
2018-2019	56.82%	2.74%
2019-2020	59.76%	2.68%
2020-2021	63.72%	2.45%
2021-2022	52.91%	1.22%

The Free and Reduced Student population declined with the 2017/2018 school year because 24 schools became Community Eligibility Schools and applications were no longer collected.

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Parish School District

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Terrebonne Parish School Board
Informational Section
Fiscal Year 2021/2022

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.

AIM High – Accelerated Interventions from Middle (AIM) to High School Programs

AP – Advanced Placement

APE – Adaptive Physical Education

Appropriation – An amount placed in the budget to be expended for a particular project or category of expenditure.

ARP – American Rescue Plan

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.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2021/2022

Capital Projects Fund – The Capital Projects Fund accounts for financial resources to acquire, construct, and improve public school facilities.

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

CARES - Coronavirus Aid, Relief, and Economic Security

CDF - Career Development Funds

CCR – Community Child Care Recovery

CCDF – Child Care and Development Fund

CDL – Commercial Driver’s License

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

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.

CEP - Community Eligibility Provision

Certificates of Indebtedness – Borrowing by the Board against future anticipated tax revenues.

CFO – Chief Financial Officer

Child Nutrition – Activities of preparing and serving food to students and staff for breakfast and lunch.

CIR – Comprehensive Intervention Required

CKLA – Core Knowledge Language Arts

CLASS – Classroom Assessment Scoring System

CLSD – Comprehensive Literacy State Development

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.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2021/2022

COVID-19 – Coronavirus Disease 2019

CPA – Certified Public Accountant

CPR – Cardiopulmonary Resuscitation

CSR – Class-Size Reduction

CRRSA – Coronavirus Response and Relief Supplemental Appropriations

CTE – Career and Technical Education

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

DPS – District Performance Score

DROP – Deferred Retirement Option Plan

DSS – Direct Student Services

EC – Early Childhood

ECSE – Early Childhood Special Education

Ed. D. – Doctor of Education

EEF – Education Excellence Fund

EIS – Early Intervening Services

EL – English Learner

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

Terrebonne Parish School Board
Informational Section
Fiscal Year 2021/2022

ESEA – Elementary and Secondary Education Act

ESSA – Every Student Succeeds Act

ESSER – Elementary and Secondary School Emergency Relief

Et seq. – Abbreviation for et sequentes, a Latin phrase meaning “and the following.”

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 and 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.

FEMA – Federal Emergency Management Agency

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.

FMV – Fair Market Value

Focus Teacher – A teacher with a class of students who, with more individualized instruction in the areas of reading and math, have the potential for success, including scoring basic or above on standardized tests.

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, (17) facility acquisition and construction, (18) debt service, (19) other uses of funds.

Fund – A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. (i.e.: General Fund, Special Revenue Fund)

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

Terrebonne Parish School Board
Informational Section
Fiscal Year 2021/2022

FY – Fiscal Year

GASB – Governmental Accounting Standards Board

GEER – Governor’s Emergency Education Relief

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.

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

HiSET – High School Equivalency Test

HS – High School

HVAC – Heating, Ventilation, and Air Conditioning

IB – International Baccalaureate

IBC – Industry Based Credentials

ICTP – Instructor Certification Training Program

IDEA – Individuals with Disabilities Education Act

IELCE – Integrated English Literacy and Civics Education

IEP – Individualized Educational Program

IET – Integrated Education and Training

IHE – Institutions of Higher Education

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.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2021/2022

Instructional Staff Services – Activities associated with assisting the instructional staff with the content and the process of providing learning experiences for students. These activities include supervision of improvement of instruction, curriculum development, instructional staff, training, and educational media.

Interest – Money paid for the use of money that is borrowed, or interest earned on money that is deposited with the fiscal agent.

JAG – Jobs for America’s Graduates

LA 4 – Louisiana Four-Year-Old Program

LASERS – Louisiana State Employees’ Retirement System

LAUGH – Louisiana Accounting and Uniform Governmental Handbook

LCTCS – Louisiana Community and Technical College System

LEA – Local Education Agency

LEAP – Louisiana Educational Assessment Program

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.

LSERS – Louisiana School Employees’ Retirement System

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.

MFP – Minimum Foundation Program

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

Millage – A sum or total number of mills.

MSP – Mathematics and Science Partnership

NBC – National Board Certified

Terrebonne Parish School Board
Informational Section
Fiscal Year 2021/2022

NCCER – National Center for Construction Education and Research

NCLB – No Child Left Behind

NEED – National Energy Education Development

NIET – National Institute for Excellence in Teaching

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.

NSLP – National School Lunch Program

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.

OPEB – Other Postemployment Benefits

Other Instructional Programs – Activities that provide students in grades K-12 with learning experiences in school sponsored co-curricular activities, athletics, and driver education programs. These programs normally supplement the regular instructional program and include such activities as band, choir, speech, and remediation programs.

Other Purchased Services – Amounts paid for services rendered by organizations or people not on the payroll and separate from Purchased Professional Services and Purchased Property Services.

Other Sources of Funds – A number of receipts of governmental funds are not properly classified as revenues but still require budgetary or accounting control. (i.e.: transfer from another governmental fund.)

Other Uses of Funds – A number of outlays of governmental funds are not properly classified as expenditures but still require budgetary or accounting control. (i.e.: transfers to another governmental fund.)

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

Terrebonne Parish School Board
Informational Section
Fiscal Year 2021/2022

PL – Public Law

PLTW – Project Lead the Way

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.

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

REAL – Real-Time Early Access to Literacy

REC – Revenue Estimating Conference

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.

RS – Revised Statutes

SACS – Southern Association of Colleges and Schools

S16 - Section 16 Lands

Salaries – Amounts paid to both permanent and temporary employees, including personnel substituting for those in permanent positions.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2021/2022

Sales and Use Taxes – Taxes assessed by the school system on the taxable sale and consumption of goods and services within the parish.

SCA – Supplemental Course Academy

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 nine 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

SEA – State Education Agency

SIF – School Improvement Fund

SIS – Student Information System

SPS – School Performance Score

Special Education Programs – Activities primarily for students having special needs. Programs help the gifted and talented, mentally retarded, physically disabled and emotionally disturbed students.

Special Programs – Activities primarily for students having special needs. Programs help all grades of culturally different students and bilingual students.

Special Revenue Fund – The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

SRCL – Striving Readers Comprehensive Literacy

SSAE – Student Support and Academic Enrichment

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

STEM – Science, Technology, Engineering and Math

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

Supplies – Amounts paid for items that are consumed, worn out or deteriorated through use.

Terrebonne Parish School Board
Informational Section
Fiscal Year 2021/2022

SWPBSP – Statewide Positive Behavior Support Project

TANF – Temporary Assistance for Needy Families

TAP - Teacher Advancement Program

TAPPS – Terrebonne Alternative Positive Placement for Students

Target Teacher – A certified, highly qualified teacher working at an at-risk school which has difficulty attracting and retaining certified teachers.

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.

TOPS – Taylor Opportunity Program for Students. TOPS is a program of state scholarships for Louisiana residents who attend either one of the Louisiana Public Colleges and Universities, schools that are a part of the Louisiana Community and Technical College System, Louisiana approved Proprietary and Cosmetology Schools or institutions that are a part of the Louisiana Association of Independent Colleges and Universities.

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

TRSL – Teachers' Retirement System of Louisiana

UAL – Unfunded Accrued Liability

UIR – Urgent Intervention Required

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

WIC – Workforce Investment Council

WIOA – Workforce Innovation and Opportunity Act

Terrebonne Parish School Board
 Informational Section
 List of Schools
 Fiscal Year 2021/2022

School	Abbreviation	Location Code
Acadian Elementary	ACD	001
Bayou Black Elementary	BBK	002
Bourg Elementary	BRG	004
H. L. Bourgeois High	HLB	005
Broadmoor Elementary	BRD	006
Caldwell Middle	CMS	007
Coteau-Bayou Blue Elementary	CBB	008
Dularge Elementary	DES	009
TAPPS / East Street Alternative	ESS	012
Ellender Memorial High	EMHS	013
Evergreen Jr. High	EVG	015
Gibson Elementary	GIB	016
Grand Caillou Elementary	GCE	017
Grand Caillou Middle	GCM	044
Honduras Elementary	HON	019
Houma Jr. High	HJH	020
Lacache Middle	LAC	021
Legion Park Elementary	LEG	022
Lisa Park Elementary	LIS	023
Montegut Elementary	MES	025
Montegut Middle	MMS	026
Mulberry Elementary	MUL	027
Oaklawn Middle	OKL	028
Oakshire Elementary	OKS	029
School for Exceptional Children	SEC	032
Schriever Elementary	SCH	033
South Terrebonne High	STHS	034
Southdown Elementary	SDN	035
Terrebonne High	THS	036
Terrebonne Louis Miller Career & Technical High	TCT	040
Upper Little Caillou Elementary	ULC	038
Village East Elementary	VES	039
Juvenile Justice Center	JJC	048
Lacache Middle/Montegut Middle	LAC/MMS	070

TERREBONNE

Parish School District

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