

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for specific purposes. These funds account for the revenues and expenditures related to federal, state and local grants and entitlement programs for various educational objectives.

SPECIAL REVENUE FUNDS

MAJOR PROGRAMS:

No Child Left Behind (NCLB) Act of 2001

Title I: Replaces Improving America's Schools Act funding. These federal funds are allocated and administered by the State for at-risk students. Funds are utilized to provide supplementary instruction with emphasis on reading and math.

Title II: Provides state allocated federal funds to local schools for at-risk and minority populations targeted for assistance.

Title II focuses on preparing, training, and recruiting high-quality teachers. It is also used for intensive staff development in mathematics, science, and technology. Non-public schools are invited to participate in the staff development.

Title III: The purpose of the English Language Program for Limited English Proficient Children is to support programs teaching English to limited English proficient students and helping these students meet the state standards for all students.

Title IV: The purpose of the Safe and Drug-Free Schools and Communities Act of 1994 (SDFSCA) is to support programs to meet the seventh national education goal by preventing the illegal use of alcohol, tobacco and drugs that involve parents and that are coordinated with related federal, state and community efforts and resources.

Title IV, Part B: The purpose of the After School Learning Center - 21st Century Community Learning Centers is to fund five-year competitive grants to operate quality out-of-school time programs – before school, after school, weekends, and in the summer for K-12 students eligible for school-wide Title I services and their families.

Child Development Program Fund

Head start: These federal funds provide a quality Early Childhood Education for three and four year old children meeting federal poverty guidelines. A certified teacher and teacher assistant is provided for each class. Additional services include family service referral and coordination, health and nutrition, before and after care, transportation, and parent education.

LA-4: These state funds provide a quality pre-school education for every four-year-old child qualifying for free/reduced lunch. A certified teacher along with a teacher assistant is provided for every twenty children. Additional services include resource coordination, parent education, vision, hearing and dental screenings; specialized curriculums such as Creative Curriculum, French Immersion and Montessori, before and after care, transportation, special education and a total immersion environment for Limited English Proficient children.

Child Care: These federal funds provide quality, safe child care for students thirteen and under who qualify for free/reduced lunches. Services will focus on the tutorial, enrichment, & recreational areas.

OTHER PROGRAMS:

Consolidated Special Education Fund

To account for federal or state programs restricted to exceptional children with disabilities. Donations restricted for use in handicapped programs are also accounted for in this fund.

Consolidated Adult Education Fund, Consolidated Other Federal Fund, Consolidated Other State & Consolidated Special Revenue

The Consolidated Adult Education Fund is used to account for federal, state or local programs for the education of adults, young adults and early childhood education. These sources are utilized to provide instruction to adults working toward a high school diploma, to provide counseling to potential high school dropouts, to provide instruction in vocational education to children with disabilities and to provide continuing education courses.

Consolidated Other Federal funds are used to break the cycle of poverty and illiteracy by integrating early childhood education, adult education, parenting education, and parent and child interactive activities to insure that high risk children have equal opportunity.

The Consolidated other state fund accounts for state funds which provide educational programs for high risk students, early childhood, remediation, summer programs & adult education.

The Consolidated Special Revenue Fund also accounts for state grants which provide supplemental educational programs for high risk children, vocational students, teacher training, school accountability rewards, and other instructional education.

Consolidated Direct Federal Fund

These federal funds support academic achievement by planning and implementation of small, safe and successful learning environments in large public high schools. These funds also support programs to raise student achievement by improving teachers' knowledge, understanding and appreciation of American History.

Other Direct Federal

The other direct federal fund is used to account for seven magnet schools in the district. It encourages diversity, increases test scores, and reduces discipline.

Lafayette Parish School System
Special Revenue Funds
 July 1, 2008 to June 30, 2009
 Adopted Budget

	2008/2009 Adopted Budget
Revenues:	
Federal Direct Grants	9,442,930
Federal Thru State Grants	23,932,718
Federal Thru Other Grants	210,353
State Grants	7,616,117
Local Thru State Grants	0
Other Grants	68,717
Miscellaneous Revenue	<u>1,296,126</u>
Total Revenues	<u>42,566,961</u>

Expenditures:

Federal Direct Grants	
Safe Schools/Healthy Students	700,000
Smaller Learning Communities II	2,400,000
Teaching American History II	500,000
Alcohol Abuse Reduction	400,000
CARES - Counseling Grant	591,479
Magnet School	<u>4,851,451</u>
Subtotal	<u>9,442,930</u>

Federal Thru State Grants	
Adult Education Basic	248,671
Adult Education Corrections	5,386
Adult Education Family Literacy	127,805
Adult Education English Language/Civics	26,280
Adult Education One Stop Center	4,190
Carl Perkins	434,021
Homeless	102,415
Jobs For America's Graduates	50,000
Coordinated School Health Grant	50,000
Bicycle Safety Grant	44,000
Strategies to Empower People - STEP	3,564
Title I	10,329,876
Title II	2,844,446
Title III English Language Acquisition	138,038
Title III - Student Influx	11,072
Title IV	231,353

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Mathematics & Science Partnerships	150,000
IDEA Part B 3-5	218,832
IDEA Part B	8,187,769
Child Care FY08	225,000
Child Care FY09	500,000
	Subtotal
	23,932,718
Federal Thru Other Grants	
Headstart	210,353
	Subtotal
	210,353
State Grants	
8(g) Local Teacher Quality Block Grant	61,200
8(g) Superior Textbooks - Public	31,498
8(g) Preschool/Early Childhood	222,716
8(g) Student Objective: Achieving Results(SOAR)	175,650
8(g) Remediation High Stakes Testing	81,566
Adult Education Basic - State	201,239
Classroom Based Technology	538,664
Extended School Year Program	112,258
GEE 21 Remediation	59,130
LA-4 Prekindergarten Programs	3,684,550
Louisiana Teacher Assistance & Assessment Program	92,800
H.I.P.P.Y.	105,777
H.I.P.P.Y.-Americorps	13,335
K-3 Reading & Math Initiative	156,473
Leap 21 Tutoring Program	620,091
National Teacher Certification	155,000
National School Counselors Certification	75,000
National School Psychologists Certification	40,000
National School Social Work Specialists Certification	50,000
Louisiana School Turnaround Specialist	30,000
K-12 Accountability Rewards FY08	213,242
Education Excellence	467,164

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Education Excellence - Fund Balance	119,174
EEF Technology - Fund Balance	<u>309,590</u>
Subtotal	7,616,117
Local Thru State Grant	0
Other Grants	
Apache Katrina Donation - Fund Balance	<u>68,717</u>
Subtotal	68,717
Miscellaneous Expenditures	
Medicaid Reserve	1,269,595
GED Testing	11,786
Crisis Prevention - Fund Balance	2,615
Boys Town Training - Fund Balance	7,852
LTC Workstudy Reimbursement	<u>4,278</u>
Subtotal	1,296,126
Total Expenditures	<u><u>42,566,961</u></u>