



## **Lafourche Parish School Board**

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# COMPREHENSIVE ORIGINAL BUDGET

JUNE 30, 2019

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Submitted by  
Dr. JoAnn Matthews, Superintendent

Prepared by  
Don Gaudet, CPA, CGFO, CLSBA  
Business Manager



# ***LAFOURCHE PARISH SCHOOL BOARD***



Standing: Raymond Toups, Dennis Chiasson, Dr. Gregg Stall, Gary Foret, Richmond Boyd, Donald Johnson, Calvin Duet, Ray C. Bernard, and C. Joey Duplantis

Sitting: Marian Fertitta, Dr. Mary Breaud, Dr. Jo Ann Matthews, Superintendent, All Archer, President, Ann Sanamo, Vice-President, Julie Breaux, and Brooke Huddleston

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## ***COMPREHENSIVE ORIGINAL BUDGET***

***For Fiscal Year Ending  
June 30, 2019***

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COMPREHENSIVE ORIGINAL BUDGET  
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**GOALS AND OBJECTIVES**

This budget has been prepared in accordance with applicable State law and Board policy as described in more detail in the section titled Budgetary Practices. This budget contains the estimates for the governmental fund type funds legally required to be in the Comprehensive Budget. It also includes the budget for the proprietary (internal service) type funds because their activities have a substantial influence on the budgets of the governmental fund types. This statement does not contain the Construction, or Agency Funds budgets. The ensuing sections of this message will deal with the major issues affecting this budget.

One major goal used to construct this budget was to address critical fund balance issues. The issues are discussed in detail in the *FUND BALANCE ISSUES: GOVERNMENTAL FUND TYPE* of the *Budget Message*.

Another major goal is to continue with those efforts to staff and maintain basic classroom services that are measured by the State with its accountability program, and to provide services that enhance our students' educational experiences. This budget maintains core programs essential to achieving academic goals, but all programs have had budget reductions.

The School Board has recently adopted its *2012-2017 Five Year Strategic Plan*. The following are excerpts from the Plan.

**MISSION STATEMENT**

Lafourche Parish Public Schools strive to offer exemplary academic, career, co-curricular and extra-curricular programs to develop in all students a strong sense of responsibility, citizenship, and respect for others in a safe and nurturing environment.

**VISION STATEMENT**

Lafourche Parish Schools are committed to helping all students become lifelong learners, realize their full potential, appreciate the relevance of their education, and become empowered for success.

**BELIEF STATEMENTS**

1. Education is society's first priority.
2. All children can learn.
3. Open and honest communication builds trust.
4. High expectations must be set for everyone.

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5. Efficient and effective fiscal management is imperative.
6. Collaboration with parents and community agencies reduces barriers to learning.
7. Early childhood programs enable students to come to school prepared to learn.
8. Shared decision-making and accountability enhance school effectiveness and increases student achievement.

Get a full copy of the *2012-2017 Five Year Strategic Plan* by visiting <http://www.mylpsd.com/> and clicking the District Policies link.

**STUDENT COUNTS**

*Table 1* contains the actual student counts as of October 1<sup>st</sup> for the fiscal years 2009 through 2017, and the February 1<sup>st</sup> count for the fiscal year 2019 count.

**Table 1. 10-Year Comparison of October 1 Enrollments**

YEAR	STUDENT COUNTS					
	CHARTER	CHANGE	TRADITIONAL	CHANGE	TOTAL	CHANGE
2019	918	0.1%	13,003	-0.3%	13,921	-0.3%
2018	917	-5.1%	13,045	-5.4%	13,962	-5.4%
2017	966	0.9%	13,790	-0.5%	14,756	-0.4%
2016	957	8.1%	13,853	-1.0%	14,810	-0.4%
2015	885	42.7%	13,990	-1.2%	14,875	0.6%
2014	620	49.0%	14,167	-0.9%	14,787	0.5%
2013	416		14,291	0.2%	14,707	1.5%
2012	229		14,266	-2.0%	14,495	-0.4%
2011			14,551	-0.5%	14,551	-0.5%
2010			14,629		14,629	

Source: Lafourche Parish School Board October 1 Counts for FY 2010-2018, 2019 February 1, 2018 for FY 2019

As you can see from *Table 1*, the District’s student count is down by 0.3% from the 2018 student count. *Table 2* contains the student count information included in the *Minimum Foundation Budget Letter* circular.

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The statewide trend indicates a reduction of 0.1% in the 2019 student count compared to the 2018 count. The counts included the Lafourche column include students that attend school in other parishes, but whose guardians reside in Lafourche. The change in 2019 for the statewide count is similar to the change in the Lafourche count shown in Table 1.

**Table 2. Comparison of State-wide Counts Included in initial Minimum Foundation Program Circulars**

<i>YEAR</i>	<i>LAFOURCHE</i>	<i>STATE</i>	<i>CHANGE</i>
2019	14,042	683,967	-0.1%
2018	14,006	684,500	0.0%
2017	13,977	684,798	0.2%
2016	14,006	683,123	0.7%
2015	13,838	678,570	0.7%
2014	13,679	673,908	-0.4%
2013	13,586	676,830	2.3%
2012	13,458	661,517	0.8%
2011	13,649	656,272	0.9%
2010	13,694	650,290	

Source: Retrievable from <http://www.louisianabelieves.com/resources/library/minimum-foundation-program>



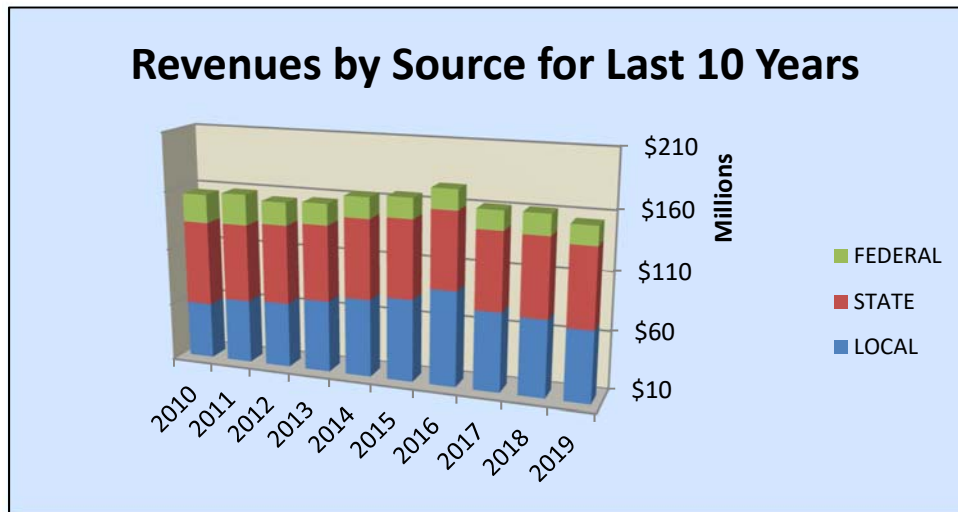
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**REVENUE ISSUES: GOVERNMENTAL FUND TYPE**

*Chart 1* contains a ten-year recap of revenues by major revenue source category. You will note that the total of revenues has declined significantly since FY 2016. In fact, the 2019 total of revenues (\$155.4 million) is about the same as the FY 2010 total (\$156.2 million)

**Chart 1. Revenues by Source for Last 10 Years**



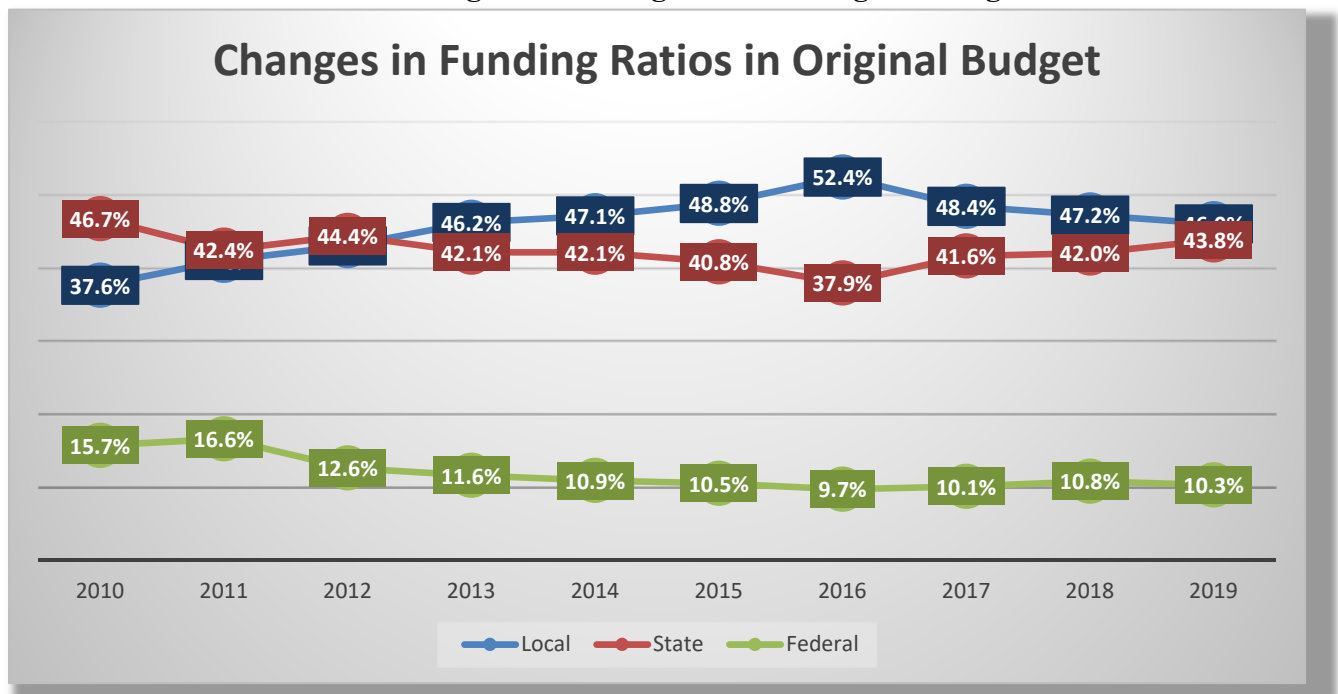
Source: Comprehensive Original Budget Statements retrievable from [http://www.mylpsd.com/groups/5591/business\\_department/business\\_department](http://www.mylpsd.com/groups/5591/business_department/business_department)

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Chart 2 has a better illustration of the changes in funding ratios. The state was responsible for providing 46.7% of the total of revenues in FY 2010, its contribution percentage went as low as 37.9% in FY 2016. Administration anticipates a 43.8% participation by the State in the FY 2019 Budget. This reversal can be attributed to the State Legislature’s removal of the 2.75% growth factor that had been used in the funding of the Minimum Foundation Formula.

**Chart 2. Changes in Funding Ratios in Original Budget**



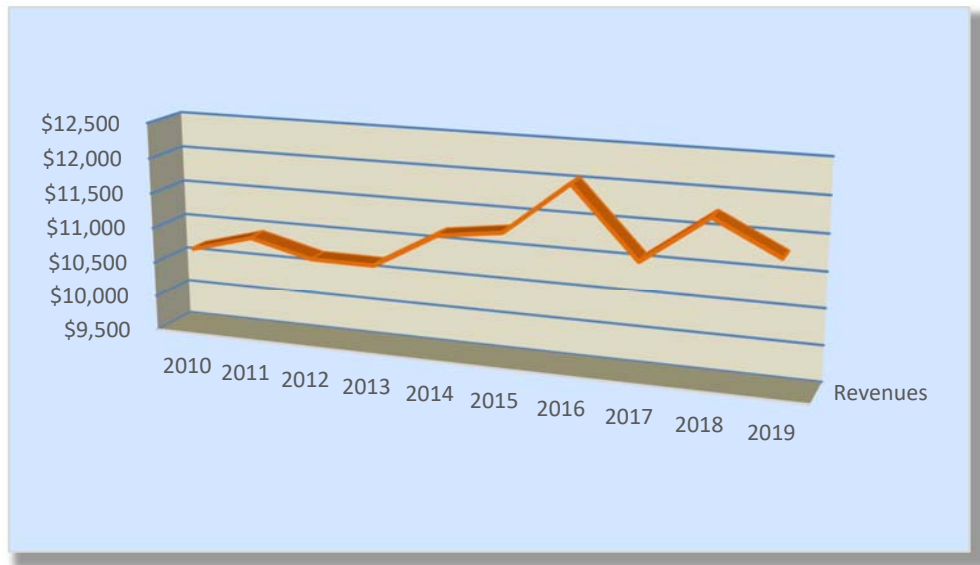
Source: Comprehensive Original Budget Statements retrievable from [http://www.mylpsd.com/groups/5591/business\\_department/business\\_department](http://www.mylpsd.com/groups/5591/business_department/business_department)

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*Chart 3* shows the ten-year trend of revenues per student. For this illustration, the total of the payments to charter schools has been deducted from total revenues to show the trend for the revenues available to non-charter students. The trend, shows a peak in FY year 2016 (\$12,038/student), but is \$11,290 per student in the FY 2019 budget.

**Chart 3. Ten-Year Trend of Revenue Available to Non-Charter Students**



(Total Revenues minus Charter School Payments) divided by the Non-Charter School count

Source: Comprehensive Original Budget Statements retrievable from

[http://www.mylpsd.com/groups/5591/business\\_department/business\\_department](http://www.mylpsd.com/groups/5591/business_department/business_department) and  
 Lafourche Parish School Board October 1 Counts

**Table 3. Three-Year Recap of Revenues by Source**

	<i>Actual</i> 6/30/2017	<i>Estimated</i> Actual 6/30/2018	<i>Combined</i> Original Budget 6/30/2019	<i>DIFFERENCE</i>
41000 Taxes	\$ 72.2	\$ 71.8	\$ 67.8	\$ (4.0)
415010 Interest	1.5	1.4	1.3	(0.1)
41541 Earnings from Property	1.3	1.1	0.9	(0.2)
41600 Food Service Income	1.9	0.7	0.6	(0.2)
41999 Other Local Revenue	1.5	1.3	0.8	(0.5)
43999 State Revenue	67.2	67.9	68.0	0.1
44999 Federal Revenue	16.3	17.5	16.0	(1.6)
Total Revenues	\$ 161.9	\$ 161.7	\$ 155.4	\$ (6.5)

In millions

The decrease in the *41999 Other Local Revenue* category is mostly from two sources. First the *41000 Taxes* category has been reduced by \$4.0 million. Property tax estimates have been reduced

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by \$3.5 million to accommodate an 8% reduction which the Assessor has predicted could happen to the 2018 property tax assessment, while sales revenue have been reduced to adjust for the uncertainty in the 2019 sales tax collections.

The decrease in *44999 Federal Revenue* was mainly from the E.S.S.A. Title I grant. The State recommends that local agencies not budget all of their allocation because of uncertainties in federal funding.

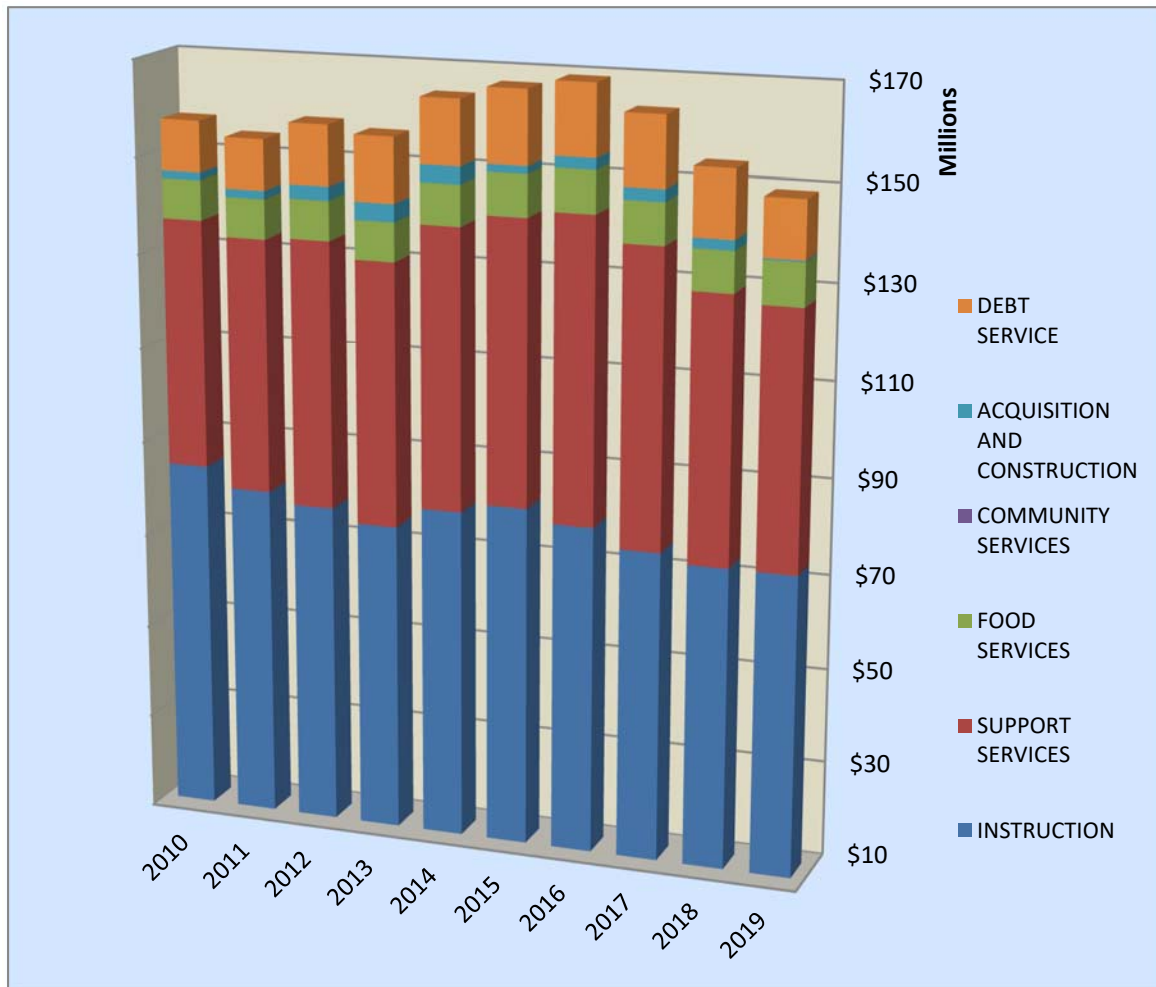
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**EXPENDITURES ISSUES: GOVERNMENTAL FUND TYPE**

*Chart 4* contains ten-year recap of expenditures by function. The function of an expenditure describes how the resources are being expended or used. As you can see the relative volume of the expenditures in each category has remained the same during the 10-year period.

**Chart 4. Expenditures by Function for Last 10 Years**



Source: Comprehensive Original Budget Statements retrievable from [http://www.mylpsd.com/groups/5591/business\\_department/business\\_department](http://www.mylpsd.com/groups/5591/business_department/business_department)

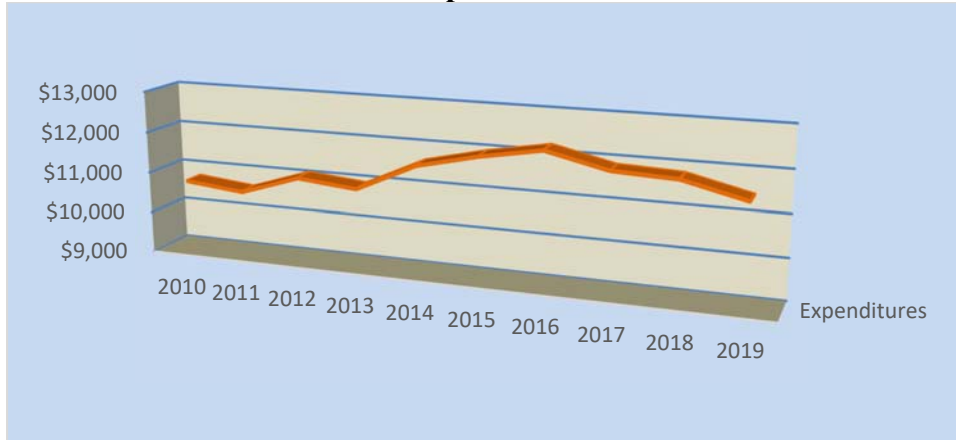
*Chart 5* contains the trend of expenditures per student. For this illustration, the total of the payments to charter schools has been deducted from total revenues to show the trend for the expenditures spent on non-charter students. As you can see expenditures per student have been significantly decreased since FY 2016 when it was \$11,879 per student. The FY 2019 budget anticipates expending \$11,290 per student.

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**Chart 5. Ten-Year Trend of Expenditures for Non-Charter Students**



(Total Expenditures minus Charter School Payments) divided by the Non-Charter School count  
Source: Comprehensive Original Budget Statements retrievable from  
[http://www.mylpsd.com/groups/5591/business\\_department/business\\_department](http://www.mylpsd.com/groups/5591/business_department/business_department) and  
Lafourche Parish School Board October 1 Counts

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Table 4 contains three-year recap of expenditures by object.

**Table 4. Three-Year Recap of Expenditures by Object**

DESCRIPTION	Actual 6/30/2017	Estimated Actual 6/30/2018	Combined Original Budget 6/30/2019	DIFFERENCE
50100 Salaries	\$ 80.8	\$ 76.6	\$ 74.9	\$ (1.7)
50200 Employee Benefits	35.8	34.8	33.6	(1.3)
50300 Professional and Technical Services	4.6	4.0	4.0	
50400 Purchased Property Services	6.6	5.9	4.7	(1.2)
50500 Travel and Transportation	5.5	5.3	5.8	0.5
50600 Materials and Supplies	15.0	12.7	13.5	0.8
50700 Property	0.6	0.7	0.5	(0.2)
50800 Debt Services and Other Expenditures	14.7	14.1	12.1	(2.0)
50940 Appropriations to Type 1 Charter Schools	9.0	8.6	8.6	
Total Expenditures	\$ 172.8	\$ 162.7	\$ 157.7	\$ (5.1)

In millions

The expenditure portion of the budget was constructed according to the plan outlined in the *Possible Budget reductions* report adopted by the School Board during its May 7, 2018 regular meeting. The reductions anticipated in that report were based on the expenditure level in the 2018 Original Budget. The 2018 Original Budget anticipated \$120.3 million in General Fund expenditures, the 2019 Original Budget has only \$115.0 million of expenditures, a \$5.4 million reduction from the 2018 Original Budget. The administration was able to keep the FY 2018 General Fund expenditures \$2.3 million less than was included in the 2018 Original Budget.

The difference column in *Table 4* is the difference between the estimated actual for FY 2018 and the budget for 2019. The *50100 Salaries* category General Fund was reduced by about \$1.2 million by following the plan discussed in the previous paragraph and by \$0.8 million from the reduction in E.S.S.A. Title I grant funding.

The \$1.3 million reduction in *50200 Employee Benefits* category came from a \$0.9 million reduction in General Fund benefits and a \$0.3 million reduction in E.S.S.A. Title I benefits.

The decrease in *50400 Purchased Property Services* of \$1.2 million was mainly due to the reduction in the bus rental contract of \$1.3 million that was achieved by reducing bus routes by about 30.

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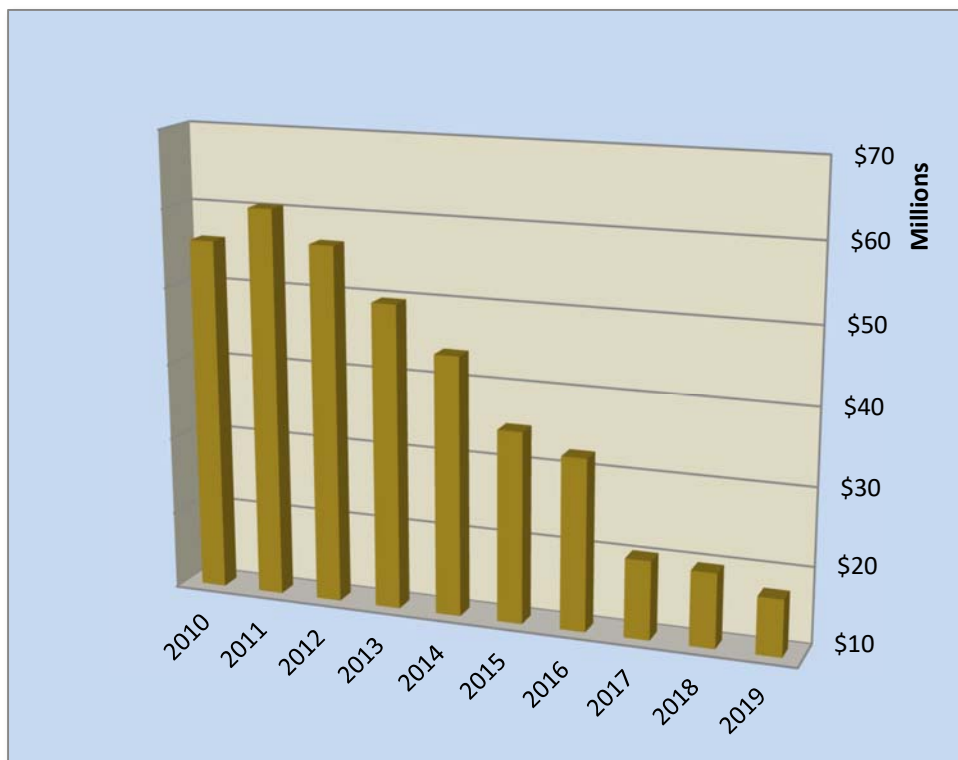
The \$2.0 million reduction in the *50800 Debt Services and Other Expenditures* category was mainly due to the reduction in debt anticipated in the general obligation bonded debt schedules.

The increases of all expenditure categories in the *Special Revenue Grant Funds* column of *Table 5* resulted from implementing the local, state and federal grant budgets with the largest resulting from inclusion of E.S.S.A. Title I carry-over grant funding included in the 120 E.S.S.A. Title I Fund.

**FUND BALANCE ISSUES: GOVERNMENTAL FUND TYPE**

*Chart 6* contains a graph recapping the Fund Balances for the last nine completed fiscal years and the estimated balances for FY 2018.

**Chart 6. Fund Balances for Last 10 Years**



(2) Estimated

(3) Budgeted

Source: Comprehensive Original Budget Statements retrievable from

[http://www.mylpsd.com/groups/5591/business\\_department/business\\_department](http://www.mylpsd.com/groups/5591/business_department/business_department)

The 2018 fiscal year deficit has reduced the District's fund balances by \$2.3 million, which is mostly due to the reduction in the Debt Service Fund balance of \$2.2 million. The Debt Service balance reduction is partially due to a strategy to reduce the balance to an acceptable level and



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partially due to the reduction in ad valorem tax revenue resulting from current economic conditions in the parish.

The Board in the last six years has worked toward improving its fund balance position. It has asked for and received permission from the voters in the parish to rededicate five mills from supporting debt service expenditures to reducing the burden of retirement cost increases and to the support of the district's safety program. These rededications have added \$6 million annually in revenue to support non-debt service expenditures. In addition, the School Board has reduced General Fund expenditures in this budget and in the two previous fiscal years. The reductions have reduced expenditures by \$14.7 million since FY 2016.

The School Board had asked the voters to approve an additional 1% sales and use tax, which would have provided about \$14.0 million annually to stabilize the Board's fiscal position and to provide additional funding needed to keep the district competitive in the labor market. That proposition failed by only 19 votes. However, the representatives from chambers of commerce in Lafourche have approached the Board to discuss a strategy to increase tax revenue that can be successful. The Board was successful in getting approval to sell \$80 million in general obligation bonds to upgrade its facilities, which should lower its annual maintenance budget.

The reduction in annual deficit has been achieved even though there are factors beyond the control of the Board that have had a significant effect on its ability to reduce expenditures. One factor is the amount of financial support given to the charter schools. In fiscal year 2014, the amount given to the charter schools was \$3.0 million; it is \$8.6 million in the 2019 budget. The Board must contribute to the charters the amount required by the state charter law, so the Board cannot reduce those amounts during periods of fiscal stress.

Achieving fiscal stability is also hampered by unfunded mandates. One example of such a mandate is the funding of the unfunded accrued liability in the statewide retirement systems. The FY 2019 Teachers Retirement System of Louisiana employer rate is 26.75%, 21.8% of that amount is for the system's unfunded accrued liability. That means that the General Fund is paying \$11.8 million in FY 2019 just to address the unfunded accrued liability in Teachers Retirement.

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The debt service millage has been very important to the operation of the District. *Table 4* shows that \$273.2 million of general obligation bonded debt has been authorized since 1997. The funds have been used or are in the process of being used to construct five complete campuses. Two of the campuses are replacements for campuses that have become obsolete. The District has been able to or will be upgrading all of the other remaining campuses. The 2017 referendum will provide about \$30 million to consolidate two middle schools into one campus with the remaining being used to improve various building and other infrastructure located in the parish.

**Table 5. Bond Referendums Authorized by Voters Since 1997**

ELECTION DATE	AMOUNT
January 18, 1997	\$ 44.4
July 19, 2003	50.0
July 21, 2007	48.8
April 21, 2012	50.0
April 29, 2017	80.0
<b>Total</b>	<b>\$ 273.2</b>

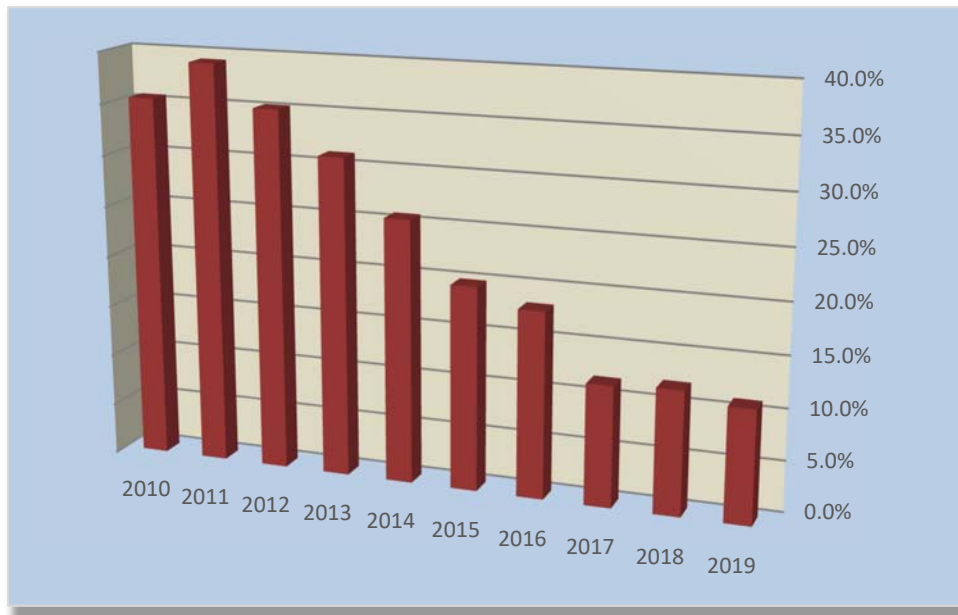
Source: Bond Referendums

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*Chart 7* shows the ten-year trend for the ratio of fund balance to expenditure total. You can see from the graph that in spite of the issues just previously discussed, the district has maintained a ratio of fund balance to expenditures that exceeds 10%. It should be noted that General Fund ratio is 1.5% with a fund balance of \$1.7 million and total expenditures of \$114.5 million.

**Chart 7. Fund Balance as a Percentage of Total Expenditures for the Last 10 Years**



Source: Comprehensive Original Budget Statements retrievable from  
[http://www.mylpsd.com/groups/5591/business\\_department/business\\_department](http://www.mylpsd.com/groups/5591/business_department/business_department)

**REVENUE, EXPENDITURES AND FUND BALANCE ISSUES: PROPRIETARY FUND TYPE**

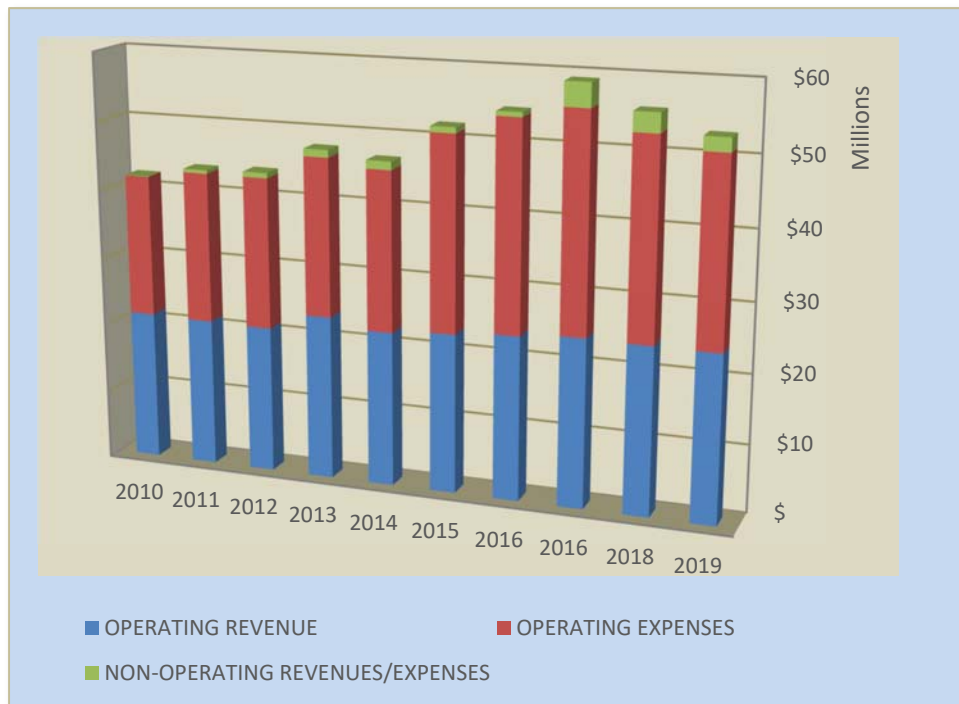
The state law that governs the production of the budget does not apply to these funds, but management believes that their inclusion in the budget offers a clearer picture of the district's finances. You will note that the use of these funds has stabilized for 10 years the insurance charges to the funds included in the operating budget. The budgets for proprietary funds are not included in the *Budget Resolution*.

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Chart 8 contains the 10-year trend of the components of the changes in net-position for the proprietary funds.

**Chart 8. 10-Year Trend of Revenues, Operating Expenses and Non-Operating Revenues/Expenses**



Source: Comprehensive Original Budget Statements and Comprehensive Financial reports retrievable from [http://www.mylpsd.com/groups/5591/business\\_department/business\\_department](http://www.mylpsd.com/groups/5591/business_department/business_department)

The *300 Group Insurance Fund* has had a growing fund balance for several years, which resulted in a management finding by the district's auditors to reduce the fund balance. This fund has received \$3.0 million in FY 2017, \$2.1 million in FY 2018 and will need \$0.3 million in FY 2019 to keep the fund out of the red.

The reduction in the dependence for transfers from other funds came from a series of plan and premium changes. The School Board made the following changes effective for the 2017 group health plan year:

- Increased the monthly premium rate by 5%,
- Changed the coinsurance for in network from 80% to 70%
- Increased the in network deductible for individuals from \$1500 to \$2000 and family deductible from \$3000 to \$4000,
- Increased the out of pocket maximum for individuals in network from \$2500 to \$4000 and family out of pocket from \$4500 to \$8000

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- Increased copays for primary care physicians from \$35 to \$40 and specialist from \$60 to \$65
- Changed the emergency room copay from \$100 then covered 100% to \$100 and 70%
- Increased prescription drugs copays by \$5 and increase copays from 2 times to 2.5 times retail at mail order and diabetic and add % copay to specialty 20% with max of \$150 and change to premier plus drug formulary,
- Changed high tech machine test from no deductible to a deductible and coinsurance
- Added a high deductible plan option.

The Board followed those changes with the following for the 2018 group health plan year:

- Increased the deductible from \$2,000/\$4,000 to \$3,000/\$6,000
- Increased the max out of pocket from \$4,000/\$8,000 to \$6,000/\$12,000
- Changed the co-insurance from 70%/30% to 60%/40%
- Increased the monthly contribution rate for all participants on the plan by 30% for retirees with under 30 years of service and by 20% for all others on the plan

In addition to the approved 2018 plan year changes, Gallagher Benefit Services negotiated with several pharmacy benefit management companies with the goal of reducing net pharmacy cost by about \$2.0 million.

The *301 Loss Control Fund* is charging the *001 General Fund* enough to keep its fund balance stable. The contributions paid by the *001 General Fund* have been stable for at least seven years. The expected fund balance for FY 2019 is \$0.3 million, but it would have been \$3.0 million if it was not needed to stabilize the *300 Group Health Insurance* and *302 Workers Compensation* Funds.

The *302 Workers Compensation Fund* has stabilized to the point where its revenues are nearly balanced with its expenditures. Some of the difficulty with this fund is due to the reductions in salary expenditures in the General Fund that were done to cope with revenue issues in the General Fund.

Jo Ann Matthews  
Superintendent of Schools

Don Gaudet, CPA, CGFO, CLSBA  
Business Manager

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Budget Resolution

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The following resolution was offered by Gary Foret and seconded by Donald Johnson during a special meeting called on September 12, 2018.

A resolution adopting, finalizing and implementing the Comprehensive Original Budget of the Lafourche Parish School Board for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

WHEREAS, Jo Ann Mathews, in her capacity as chief administrative officer of the Lafourche Parish School Board has prepared, with the assistance of Don Gaudet, Business Manager, a proposed Comprehensive Original Budget that contains the budgets for the General, Special Revenue, and Debt Service Funds for the fiscal year beginning July 1, 2018 and ending June 30, 2019 and which is accompanied by a budget adoption resolution; and

WHEREAS, the proposed Comprehensive Original Budget and the accompanying budget adoption resolution have been submitted to this School Board for review and consideration; and

WHEREAS, notice of a public hearing on the Comprehensive Original Budget, notice of the availability of the proposed Comprehensive Original Budget for review at such hearing has been timely published in the Daily Comet; and

WHEREAS, a public hearing on the Comprehensive Original Budget has now been reviewed and considered; now

THEREFORE BE IT RESOLVED by the School Board that the Comprehensive Original Budget is hereby approved, adopted, and finalized subject to the following changes

1. No changes
- 2.
- 3.

BE IT FURTHER RESOLVED, that the Secretary-Treasurer of the School Board, Jo Ann Matthews, or her successor, is hereby authorized and in her sole discretion, to make such changes within the various budget classifications as she may deem necessary provided that any reallocation of

LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year June 30, 2019

BUDGET RESOLUTION

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funds affecting in excess of five percent (5%) of the projected revenue collections must be approved in advance by action of the School Board at a meeting duly noticed and convened.

BE IT FURTHER RESOLVED, that the superintendent of the School Board, Jo Ann Matthews, or her successor, in her capacity as chief administrative officer of the School Board, is hereby directed to advise the School Board in writing when:

1. Revenue collections plus projected revenue collections for the remainder of the year, within a fund are failing to meet estimated annual budgeted revenues by five percent (5%) or more.
2. Actual expenditures plus projected expenditures for the remainder of the year, within a fund, are exceeding the estimated budgeted expenditures by five percent (5%) or more, or
3. The actual beginning fund balance, within a fund, fails to meet the estimated beginning fund balance by five percent (5%) or more, and the fund balance is being used to fund current year expenditures.

BE IT FURTHER RESOLVED that the Secretary-Treasurer of the School Board, Jo Ann Matthews, or her successor, shall certify completion of all actions required by Louisiana R S 39:1306 by publishing a notice of the minutes of the meeting in the Daily Comet.

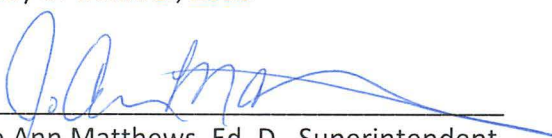
This Resolution having been submitted to a vote, the vote thereon was as follows:

YEAS:     14  
NAYS:     0  
ABSTAINING: 0  
ABSENT:   1

◆◆◆

This is to certify that the foregoing is a true and exact copy of the resolution adopted by the Lafourche Parish School Board in regular session during its special meeting held on September 12, 2018 at which meeting a quorum was present and voting.

Thibodaux, Louisiana, this 12 day of October, 2018

  
\_\_\_\_\_  
Jo Ann Matthews, Ed. D., Superintendent

LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
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Organizational and Statement Overview

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**THE BUDGETING ENTITY AND ITS SERVICES**

The School Board is a legislative body authorized by Louisiana Revised Statute 17:51 to govern the public education system of Lafourche Parish, Louisiana. The 15 members on the board are elected to serve four-year concurrent terms. The main function of the School Board is to provide a full range of services appropriate for students in grade levels ranging from pre-school through grade 12. The services provided include regular and enriched academic instruction, special instruction for handicapped children, as well as vocational instruction. Other services such as student assessment, library, transportation and food services are provided to augment the primary services or to promote the welfare of the students.

**COMPREHENSIVE BUDGET FORMAT**

The Comprehensive Budget is divided into several components.

Combined Budget Statement: Government Fund Types presents a summary overview of all revenues, expenditures and other sources (uses) that are adopted by the Board. The June 30, 2017 Actual columns present the actual results of the last completed fiscal year. The Estimated Actual June 30, 2018 column represents estimate of the activity in the immediate prior year that was not yet closed at the time this budget was produced. The June 30, 2019 Original Budget column contains new estimates and is the sum of the amounts from the General, Special Revenue and Debt Service Fund columns.

Combining Budget Statement: Government Funds contains the total of revenues, expenditures and fund balance by fund listed by fund.

Individual Fund Budgets: Governmental Funds show in detail the amounts included in the summary reports. The Account # contains the part of the account number immediately after the fund number. These numbers can be used to tie the budget to the records maintained in the School Board's fiscal package and the Annual Financial Report submitted to the State. The June 30, 2017 Actual columns present the actual results of the last completed fiscal year. The Estimated Actual June 30, 2018 column represents estimate of the activity in the immediate prior year that was not yet closed at the time this budget was produced. The June 30, 2019 Original Budget column contains the new estimates.

Combining Budget Statement: Proprietary Funds contains the total of revenues, expenses and fund balances for the funds that account for the risk management activities of the district.



LAFOURCHE PARISH SCHOOL BOARD  
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Individual Fund Budgets: Proprietary Funds show in detail the amounts included in the summary reports. The Account # contains the part of the account number immediately after the fund number. The June 30, 2017 Actual columns present the actual results of the last completed fiscal year. The Estimated Actual June 30, 2018 column represents estimate of the activity in the immediate prior year that was not yet closed at the time this budget was produced. The June 30, 2019 Original Budget column contains the new estimates.

Revenue and Expenditure Summary: Governmental Funds provides information for ten years of revenue and expenditure experience.

Tax Levies and Collections shows a ten-year summary of both property tax, and sales and use tax collections.

Principal Property Tax Payers provides a listing of the top ten property tax payers for the 2016 and 2017 tax assessments

Minimum Foundation Program Summary shows the actual MFP distributions for the 2016 and 2017 fiscal years and the tentative allocation for 2018 fiscal year.

Bonded Debt Summary provides additional information about the Board's General Obligation Bonds. The first two schedules include information about the bonds currently outstanding. The Computation of Legal Debt Margin shows the calculation of the legal limits on the Board's ability to incur debt.

Revenue and Expense Summary: Proprietary Funds provides information for ten years of revenue and expenditure experience.

Parish Statistical Summary provides information about the parish in general. These selected statistics are displayed to give the user a better understanding of the environment in which the Board operates.

## **BUDGETARY PRACTICES**

The procedures are governed by

- State law
  - 17:88 - Budget of Expected Revenues and Expenditures; Boards' Duty to Adopt; Submission to State Superintendent of Education with a Copy to the Legislative Auditor
  - 17:89 - Financial Operation of Boards on Fiscal Year Basis; Restrictions on Expenditures; Penalty for Excessive Borrowing
  - 39:1301 et al - Louisiana Local Government Budget Act
- Board policies
  - DC - Annual Operating Budget
  - DCC - Budget Planning and Preparation
  - DCI - Line Item Transfer Authority

LAFOURCHE PARISH SCHOOL BOARD  
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o DIB - Financial Reports and Statements

The superintendent submits a consolidated budget prepared on the modified accrual basis of accounting to the school board by the August meeting, so they can review it before public inspection. The budget contains the estimated revenues and proposed expenditures for the General, Special Revenue, and Debt Service funds.

A public hearing is conducted at the school board office to obtain taxpayer comments. After this public hearing, the budget is enacted by resolution at the September meeting.

The superintendent is allowed to transfer amounts between line items, but the board must first approve any revision that alters total expenditures of any fund by 5% or more. Changes in federal fund budgets can be made only with the approval of the appropriate oversight agency. Transfers between funds can exceed the estimates as long as they do not exceed the amount determined by their approved formulas. The results are compared monthly starting in September.

Policy DC now has two new budget guidelines that are:

1. When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balances are available, the School Board's policy shall be to first apply restricted fund balance. When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances are available, the School Board's policy shall be to first apply committed fund balance, then assigned fund balance, and finally unassigned fund balance.
2. The Superintendent shall have the authority to assign unrestricted fund balance amounts where the School Board's intent is for those amounts to be used for specific purposes. This delegation of authority shall be for the sole purpose of reporting these amounts in the annual financial statements.

LAFOURCHE PARISH SCHOOL BOARD  
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Organization Statement And Overview

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**FUND ACCOUNTING**

The school board uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

The School Board in Policy DC recognizes five components of fund balance:

1. **Nonspendable:** Resources that are 1) not in a spendable form, such as inventories, prepaids, long-term receivables, or non-financial assets held for resale, or 2) required to be maintained intact such as an endowment. No funds in this statement are included in this category.
2. **Restricted:** Resources that are subject to externally enforceable legal restrictions; these restrictions would be either 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation.
3. **Committed:** Resources that are constrained to specific purposes by a formal action of the School Board. The constraint remains binding unless removed by the School Board. Board action to commit fund balance must occur within the fiscal reporting period while the amount committed may be determined subsequently.
4. **Assigned:** Resources that are constrained by the School Board's intent to be used for specific purposes, but that are neither restricted nor committed. No funds in this statement are included in this category.
5. **Unassigned:** Within the General Fund, the residual resources, either positive or negative, in excess of what can be properly classified in one of the other four fund balance categories. Within all other governmental funds, the negative residual resources in excess of what can be properly classified as nonspendable, restricted, or committed.

Governmental funds account for most of the school board's general activities. These activities include the collection and disbursement of specific or legally restricted moneys, the acquisition or construction of general fixed assets; and the servicing of general long-term debt. The Governmental funds included in this statement are:

001 General Fund is the general operating fund of the school board. It accounts for all financial resources except those accounted for in other funds. The General Fund has a portion of its fund balance that is committed for contingences and a portion that is unrestricted/uncommitted.

101 Safety Tax Fund is used to account for the proceeds from the Safety ad valorem tax, for the interest accrued on the accumulated balance, and for

LAFOURCHE PARISH SCHOOL BOARD  
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the related expenditures, which are restricted of safety and security programs. The tax must be renewed every ten years and the balance in this fund is restricted.

102 Salary Supplement Fund is used to account for the proceeds from the Schools-Salary Supplement ad valorem tax, for the interest accrued on the accumulated balance, and for the related expenditures which are restricted for the support of salaries and benefits of the Lafourche Parish School Board employees. The tax must be renewed every ten years and the balance in this fund is restricted.

103 Air Conditioning Maintenance Fund is used to account for the proceeds from the Schools-A/C ad valorem tax, for the interest accrued on the accumulated balance, and for the related expenditures which are restricted for maintaining the School Board's air conditioning systems of the schools in the parish. The tax is authorized for a ten-year period and the balance in this fund is restricted.

104 Retirement Supplement Fund is used to account for the proceeds from the Retirement Supplement ad valorem tax, for the interest accrued on the accumulated balance, and for the related expenditures which are restricted to supplementing the funding of the contributions to the various Louisiana retirement systems. The tax is authorized for a ten-year period and the balance in this fund is restricted.

011 1995 Sales Tax Salary Restricted Fund is used to account for the proceeds from 85% of the 1995 1¢ sales and use tax collection, for the interest accrued on the accumulated balance, and for the related expenditures which are restricted for the support of salaries and benefits of the Lafourche Parish School Board employees. The balance in this fund is restricted.

012 1995 Sales Tax Textbook Restricted Fund is used to account for the proceeds from 5% of the 1995 1¢ sales and use tax collections, for the interest accrued on the accumulated balance, and for the related expenditures which are restricted for the support of the School Board's textbook program. The balance in this fund is restricted.

013 1995 Sales Tax Technology Restricted Fund is used to account for the proceeds from 10% of the 1995 1¢ sales and use tax collections, for the interest accrued on the accumulated balance, and for the related expenditures which are restricted for the support of the School Board's technology program. The balance in this fund is restricted.

004 Medicaid Fund is used to account for revenues derived from providing Medicaid eligible services to the School Board's students, for the interest accrued on the accumulated balance, and for the related expenditures which are committed to the support of the School Board's school nurse program

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and for the other support of the School Board's student population. The balance in this fund is committed.

014 Major Maintenance Fund is used to account for the revenues derived from mineral extraction royalties exceeding \$500,000, for the interest accrued on the accumulated balance, and for the related expenditures which are committed to the funding of major maintenance projects. The balance in this fund is committed.

015 Sixteenth Section Land Fund is used to account for the revenues derived from surface and subsurface annual lease payments, from proceeds from 16th section land lawsuits, for the interest accrued on the accumulated balance, and for the related expenditures which are committed to funding the preservation or enhancement of the School Board's Section Sixteen properties. The balance in this fund is committed.

105 Child Nutrition Fund is used to account for the revenues from the operation of the School Board's Child Nutrition program, for the interest accrued on the accumulated balance, and for the related expenditures which are committed for the operation of the School Board's child nutrition program. The balance in this fund is restricted.

106 21<sup>st</sup> Century Horizon Fund is used to account for the Deepwater Horizon settlement. The balance in this fund is committed to special projects, which are determined on an as needed basis.

110 Local Grants Fund is used to account for the activity associated with all grants received from entities that are either located in the parish or are non-government agencies.

111 State Grants Fund is used to account for the activity associated all other state grants not accounted for in other funds.

112 Indian Education Act Fund is used to account for the activity associated with the Indian Education Act which is a program to encourage the preservation of Indian traditions and to develop pride in the Indian heritage among those Indian children located in the southern portion of the parish. The program is federally financed and administered, and locally operated by the school board.

120 E.S.S.A. Title I Fund is used to account for the activity associated with the Title I Part A section of the Every Student Succeeds Act, which provides funding to improve the teaching and learning of children who are at risk of not meeting challenging academic standards and who reside in areas of high concentrations of children from low-income families.

128 E.S.S.A. Title I Migrant Fund is used to account for the activity associated with the Title I Migrant Education section of the Every Student Succeeds Act, which provides funding to eligible entities to help migratory children to

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overcome educational disruption, cultural language barriers, social isolation, and other factors that inhibit the ability of such children to achieve high academic standards.

122 E.S.S.A. Title II Fund is used to account for the activity associated with the Title II Part A section of the Every Student Succeeds Act which combines the Eisenhower Professional Development State Grants and Class-Size Reduction programs into one program that focuses on preparing, training, and recruiting highly-qualified teachers.

123 E.S.S.A. Title III ESL Fund is used to account for the activity associated with the Title III English Language Acquisition section of the Every Student Succeeds Act, which provides funding focused on assisting school districts in teaching English to limited English proficient students and in helping students meet the challenging State standards required of all students.

124 E.S.S.A. Immigrant Set Aside Fund has been discontinued and only reported for historical purposes.

125 E.S.S.A. Title IV Safe and Drug Free Schools is used to account for the activity associated with the Title IV Safe and Drug Free Schools of the Every Student Succeeds Act that provides support to SEAs for a variety of drug-abuse- and violence-prevention activities focused primarily on school-age youths.

127 E.S.S.A. Other Fund is used to account for the activity associated with Every Student Succeeds Act grants not accounted for in other funds.

129 E.S.S.A. 21st Century Community Learning Centers Fund has been discontinued and only reported for historical purposes.

130 I.D.E.A. Part B Fund is used to account for the activity associated with the Part B section of the Individuals with Disabilities Education Act that focuses on: (1) ensuring 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; (2) ensuring that the rights of children with disabilities and their parents or guardians are protected; (3) assisting States, localities, educational service agencies and federal agencies to provide for the education of all children with disabilities; and (4) assisting and ensuring the effectiveness of efforts to educate children with disabilities.

132 I.D.E.A. Pre-School Fund is used to account for the activity associated with the Pre-School section of the Individuals with Disabilities Education Act that assist in: (1) providing special education and related services to children with disabilities ages three through five; (2) planning and developing a statewide comprehensive delivery system for children with disabilities from birth through five years; (3) providing direct and support services to children with disabilities aged three through five.

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140 Other Federal Pass-Through Grants Fund is used to account for the activity associated all other pass through federal grants not accounted for in other funds.

007 Debt Service Fund accounts for the proceeds from the Schools-Bond ad valorem tax, for the interest accrued on the accumulated balance, and for the related expenditures, which are restricted to the repayment of the School Board's general obligation bonds. The balance in this fund is restricted.

300 Group Health Fund accounts for contributions from the district and individuals associated with the district's self-funded group health plan that covers active employees and retirees, as well as, the fees and claims cost incurred by the program.

301 Loss Control Fund accounts for contributions remitted by the General Fund for property and casualty insurance (excluding workers compensation insurance) associated with the district's self-funded loss control program that covers active employees and retirees, as well as, the fees and claims cost incurred by the program.

302 Workers Compensation Fund accounts for contributions remitted by the non-grant funds for workers compensation insurance (excluding workers compensation insurance) associated with the district's self-funded loss control program that covers active employees and retirees, as well as, the fees and claims cost incurred by the program.

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**REVENUES**

Revenues represent the sources of funds that result from normal operations and do not include interfund amounts. The following descriptions are for the major revenue sources with the first part of the account number displayed in the Account # column of the individual budgets.

**41111-41999 Local Sources:**

41111-41113 Ad Valorem Taxes are levied on the taxable assessed value of real and personal property on a parish-wide basis. They are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year. The board currently levies 43.60 mills.

41114 Ad Valorem Taxes- Up to 1% Collections by Sheriff is the 1% of the total qualifying taxes collected within the parish that the Sheriff and Ex-Officio Tax Collector is mandated by State law to remit to the Teachers Retirement System of Louisiana for the credit of the Lafourche Parish School System.

41131-41136 Sales and Use Taxes are derived from the 2% levy that is applied to the taxable sale and consumption of goods and services within the parish. The board also receives fees for collecting the sales tax of various other political entities within the parish.

41300-41390 Tuition are the payments received from individuals, welfare agencies, private sources and other LEA's for education provided by the LEA.

43190 Tuition from Other Sources are payments received from persons other than individuals and other local education agencies for tuition.

41510-41530 Interest on Investments is the amount that the board earns on demand accounts, certificates of deposit, deposits in the Louisiana Asset Management Pool, or its investments managed by Argent Trust.

41541 Earnings from 16th Section Property represent the amounts received for surface and subsurface activities on all land designated as Sixteen Section.

41610-41620 Food Service Income KP is the money collected from students and adults for meals served at the various school sites.

41910-41199 Other local revenues are other local source revenues not previously classified.

41991-041192 Medicaid and Kid Med reimbursements are from the federal government for services provided to kids who otherwise qualify for assistance under the Medicaid program.

41993 Refund of Prior Year Refund E-rate is a reimbursement the School Board receives on certain telecommunication expenditures.



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41999 Other Miscellaneous Revenues are all other local source revenues not previously classified.

**43110-43990 State Sources:**

43110-43190 Unrestricted Grants-In-Aid KP 0004300-5200 are revenues that can be used for any legal purpose desired by the Board without restriction. State Public School Fund Minimum Foundation Program (43110-43115) is the largest single source of any type of funding for Lafourche Parish Schools. It is determined on a per pupil basis that is adjusted for the relative wealth of the parish. The money provided by this source is used in both the General and School Lunch Funds.

43210-43290 Restricted Grants-In-Aid KP 0006300-8200 are the revenues that must be used for specific purposes. The Board gets the revenue from the grant after it has committed the funds for the specified purposes.

43220 Education Support Fund KP 006450 are funds distributed from the 8(g) Mineral Trust Fund, which are used for various programs that supplement those already provided by the School Board.

43230 PIP reimburses the District for salary increments paid to certain employees who completed the PIP program. The amount of the supplement is determined using State criteria.

43240 LA 4 is funding of instructional services to Pre-K students.

43255 Non-Public Textbooks provides funding to the non-public schools in the parish to purchase textbooks.

43290 All Other Restricted State Grants-in-Aid The board has several other state sources that have been summarized here and are either relatively minor in amount or are temporary in nature.

43810-43890 Revenue in Lieu of Taxes are payments made out of the general revenue of the State in substitution for taxes the board has lost due to the homestead exemption.

43810-43815 Revenue Sharing is the distributions that are based on both the Constitutional Tax (the ad valorem tax millage that is guaranteed in the constitution) and on Other Taxes (ad valorem millages that are voted on by the residents of the parish).

43910-43990 State Revenue for or on Behalf of LEA are commitments or payments made by a State for the benefit of the LEA, or contributions of equipment or supplies. This category includes the pension fund payments made by the State on behalf of LEA employees, value of services rendered to the LEA and contributions of capital assets by a State unit to the LEA.

43910 Employer's Contribution to Teachers Retirement is the direct payments made by the State to the Teachers Retirement System for

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persons receiving PIP salaries. It is recorded by debiting retirement expenditures and crediting this account. This revenue is a General Fund Revenue.

**44110-44990 Federal Sources:**

44310-44390 Restricted Grants-In-Aid – Direct are amounts paid directly to the Board for specific purposes. The Board gets the revenue from the grant after it has committed the funds for the specified purposes.

44330 JROTC pays some of the cost of the Officer Training Corps program.

44390 Other Restricted Grants-In-Aid Indian Education Formula Grant is used to provide additional services to the various Indian students.

44510-45900 Restricted Grants-In-Aid - Through State KP 0011100-0013800 are amounts distributed by the federal government through the State for specific purposes. The Board gets the revenue from the grant after it has committed the funds for the specified purposes. In general, restricted grants can only be used to enhance existing programs, not supplant them.

44510 Career and Technical Education provides money under the Carl D. Perkins Vocational Education Program.

44515 School Food Service are amounts received to subsidize the cost for providing free and reduced priced lunches and breakfasts to students.

44531-44535 Special Education Federal Funds are provided for students identified as mentally or physically disabled. Included here are Individuals with Disabilities Education Act Part B, and Preschool.

44541-44590 Every Student Succeeds Act (NCLB) provides funding under the Every Student Succeeds Act, which focuses on such issues as helping the economically and educationally deprived school children, to improve the quality of educational services delivered to all students and to help educate the students and community about drug abuse.

44910-44990 Revenue For/On Behalf of the LEA is funding by the Federal Government for the benefit of the Board or contributions of equipment or supplies

44920 Value of USDA Commodities is the value of the food sent to the Board from the United State Department of Agriculture.

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45000-45900 Revenues Generated through the Activities of the Proprietary

Funds, which include:

Insurance Proceeds from Loss are payments received from the re-insurers of School Board's self-funded plans or from third parties for damages to School Board property.

Intergovernmental Insurance Premium Billings are quasi-external payments from the governmental funds to the proprietary funds for the self-funded insurance plans that are similar to premium payments in fully insured plans.

Pharmacy Rebates are payments received from pharmaceutical companies based on purchases of prescription medications paid through the group health insurance program.

Drug Subsidies are payments received through the federal Retiree Drug Subsidy program that are based on prescription medications paid through the group health program for qualifying retirees.

Unreimbursed Medical/Depended Care are payments received through the payroll cafeteria plan deductions used to pay medical or dependent care expenses not reimbursed by any other plan.

**EXPENDITURES**

Expenditures are uses of funds that result from the normal activities of the board and generally do not include interfund amounts. Expenditures are divided into categories; 1) by object, which is the nature of the expenditure, and 2) by function that is the reason the expenditure is incurred. The following is a description the functional categories which is the second part of the account number displayed in the Account # column of the individual budgets.

**1000-1999 Instruction** includes the activities dealing directly with the interaction between teachers and students.

1100-1199 Regular Programs are activities that provide students in grades K-12 with learning experiences to prepare them to be citizens, family members and non-vocational workers.

1200-1299 Special Education is for students having special needs such as a physical or mental disability.

1300-1399 Vocational Education provides students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area.

1400-1499 Other Instruction Programs are activities that provide students in grades K-12 with learning experiences not included in Regular Programs.

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1500-1599 Special Programs are for students with special needs due to cultural or economic disadvantages.

1600-1699 Adult/Continuing Education programs develop knowledge and skills to meet the immediate and long-range objectives of adults who have not completed or who have interrupted their formal schooling to accept adult roles and responsibilities.

**2000-2999 Support Services** are the activities that provide administrative, technical and logistical support to facilitate and enhance instruction.

2100-2199 Pupil Support Services are designed to assess and improve the well-being of students and to supplement the teaching process.

2200-2299 Instructional Staff Services include activities associated with assisting the instructional staff with the content and process of providing a learning experience for students.

2300-2399 General Administration includes the activities of establishing and administering policy for operating the school system.

2400-2499 School Administration is concerned with overall administrative responsibility for each school individually.

2500-2599 Business Services are activities concerned with paying, transporting, exchanging, and maintaining goods and services.

2600-2699 Operation and Maintenance of Plant Services are needed to keep the physical plant open, comfortable, and safe for use. It includes activities that keep the grounds, buildings and equipment in effective working condition and state of repair.

2700-2799 Student Transportation Services provide students with a means to go to and from school and on school sponsored trips.

2800-2899 Central Services support each of the other instructional and supporting service programs.

**3000-3999 Operation of Non-Instructional Services** are the non-instructional services provided to students, staff or community.

3100-3199 Food Service Operations provide food to the students and staff of the Board. It includes all services required to prepare or serve breakfast, lunch or other incidental meals.

3300-3399 Community Service Operations are services provided to the community that are in some way connected with the wellbeing of the students.

**4100-4999 Facilities Acquisition and Construction** deals providing the physical plant in which all other activities are conducted. Most of these expenditures are

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incurred in one of the various construction funds none of which are presented in this statement because those funds have a multi-year perspective as opposed to the funds included in this statement that have a single year perspective.

**5100 Debt Service** expenditures account for the payments made as a result of the issuance of General Obligation Bonds or lease-purchase agreements.

**5110-5300 OTHER SOURCES AND USES OF FUNDS** are the inflows and outflows that are not part of the normal activities of the board.

5210 Transfers of Indirect Cost Received (Paid) are amounts transferred from Federal Funds to the General Fund to offset the indirect cost of handling the grants.

5200 Operating Transfers In (Out) includes amounts transferred from the Salary Supplement Fund to the General and School Lunch Fund to support salary increments based on the Salary Supplement Property Tax. It also includes amounts transferred from the Air Conditioning Maintenance Fund to the 1997 Construction Fund for the cost of certain HVAC equipment.

5300 Sale of Surplus Items/Fixed Assets KP 0050950 are proceeds from the sale of land, building, improvements, furniture or equipment that is no longer of use to the Board.

59000 Expenses Incurred Through the Activities of the Proprietary Funds which include:

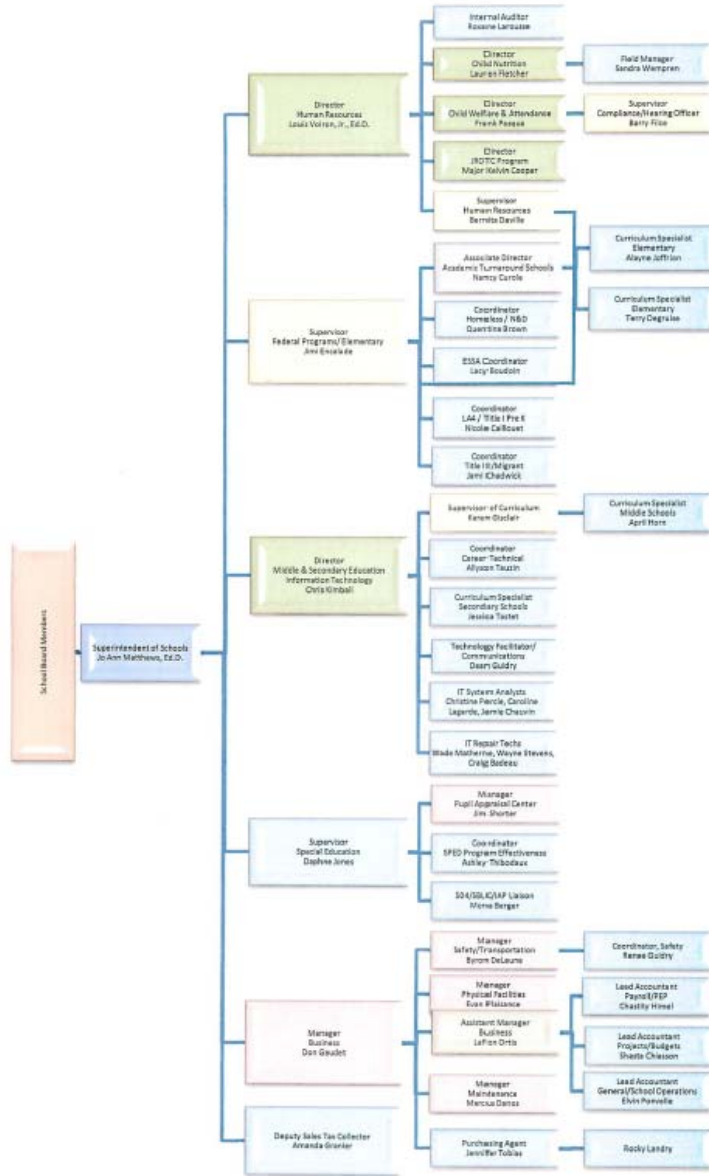
Fees and Insurance are expenses for consultants, third-party administrators, network access charges, and premiums for re-insurance.

Claims are expenses paid as a result of perils covered under the various self-funded programs.

Unreimbursed Medical/Depended Care are payments made to third parties for medical or dependent care expenses not reimbursed by any other plan funded through cafeteria plan payroll deductions.

LAFORCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year June 30, 2019

Organizational Structure



LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year June 30, 2019

Principal Officials

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**BOARD MEMBERS**

<b><u>DISTRICT</u></b>	<b><u>NAME</u></b>	<b><u>EMAIL ADDRESS</u></b>
1	Donald Johnson.....	dojohnson@mylpsd.com
2	Brooke Huddleston .....	bhuddleston@mylpsd.com
3	Richmond Boyd, Jr. ....	rboyd@mylpsd.com
4	Marian B. Fertitta.....	mfertitta@mylpsd.com
5	Dr. Mary Breaud.....	mbreaud@mylpsd.com
6	Dr. Gregg Stall .....	gstall@mylpsd.com
7	Gary Foret .....	gforet@mylpsd.com
8	Raymond Toups .....	rtoups@mylpsd.com
9	Julie Breaux .....	jmbreaux@mylpsd.com
10	Dennis Jean Chiasson.....	djchiasson@mylpsd.com
11	Clyde J. Duplantis III .....	cduplantis@mylpsd.com
12	Ann Sanamo .....	asanamo@mylpsd.com
13	Al Archer .....	aarcher@mylpsd.com
14	Ray Bernard.....	rbernard@mylpsd.com
15	Calvin Duet.....	cjduet@mylpsd.com

**ADMINISTRATORS**

<b><u>NAME</u></b>	<b><u>POSITION</u></b>
Dr. Jo Ann Matthews .....	Superintendent
Dr. Louis Voiron, Jr. ....	Director of Human Resources
Lauren Fletcher .....	Director of Child Nutrition
Frank Pasqua .....	Director of Child Welfare and Attendance
Major Kelvin Cooper .....	Director of JROTC Program
Jimi Encalade.....	Supervisor Federal Programs and Elementary Education
Chris Kimball. ....	Director of Secondary and Middle School Education
Daphne Jones.....	Supervisor Special Education
Don Gaudet .....	Business Manager
Amanda Granier .....	Deputy Sales Tax Collector

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Statement A

**Combined Budget Statement: Governmental Fund Types**

	Actual 6/30/2017	Estimated Actual 6/30/2018	Combined Original Budget 6/30/2019	General Fund	Special Revenue Funds	Debt Service Fund
<b>REVENUES FROM:</b>						
Local Sources	\$ 78,234,768	\$ 76,352,525	\$ 71,439,512	\$ 26,540,215	\$ 35,180,432	\$ 9,718,865
State Sources	67,224,429	67,892,223	67,974,224	65,180,656	2,793,568	
Federal Sources	16,301,403	17,538,422	15,954,324	157,500	15,796,824	
Total Revenues	<b>161,760,600</b>	<b>161,783,170</b>	<b>155,368,060</b>	<b>91,878,371</b>	<b>53,770,824</b>	<b>9,718,865</b>
<b>EXPENDITURES FOR:</b>						
Regular Programs	48,803,329	47,193,938	48,655,327	47,357,266	1,298,061	
Special Education Programs	14,108,695	13,195,207	13,475,007	12,842,376	632,631	
Other Instructional Programs	12,574,314	13,320,716	11,562,523	5,697,207	5,865,316	
Pupil Support Services	13,322,351	11,865,882	10,750,036	7,756,597	2,993,439	
Instructional Staff Services	5,904,093	5,023,036	4,742,843	1,907,394	2,835,449	
General Administration Services	2,756,500	2,407,253	2,206,221	1,281,520	612,216	312,485
School Administration Services	8,147,389	7,942,219	7,713,820	7,713,820		
Business Services	1,686,701	1,710,301	1,704,894	1,669,213	22,692	12,989
Operation and Maintenance of Plant Services	15,624,958	14,349,549	15,957,439	9,485,927	6,471,512	
Student Transportation Services	8,207,415	7,804,643	6,279,263	6,134,311	144,952	
Central Services	6,881,644	4,714,203	4,751,915	3,457,815	1,294,100	
Food Service Programs	8,674,113	8,539,135	8,968,698	60	8,968,638	
Community Service Programs	12,560	12,560	12,560	12,560		
Facility Acquisition and Construction	2,498,263	2,076,498	288,841	112,359	176,482	
Debt Service	14,604,326	14,010,835	12,028,234	458,308		11,569,926
Appropriations to Type 1 Charter Schools	8,974,502	8,582,045	8,570,566	8,570,566		
Total Expenditures	<b>172,781,153</b>	<b>162,748,020</b>	<b>157,668,187</b>	<b>114,457,299</b>	<b>31,315,488</b>	<b>11,895,400</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers of Indirect Cost Received (Paid)				690,957	(690,957)	
Operating Transfers In (Out)	(999,998)	(800,000)		23,125,466	(23,125,466)	
Sale of Surplus Items/Fixed Assets	(15,900)	1,468	300		300	
Proceeds from Bond Sale						
Payments to Refund Bond Escrow Agent						
Accrued Interest and Premium on Bond Sales		1,196,812				
Bond Issuance Costs						
Total Other Financing Sources (Uses)	<b>(1,015,898)</b>	<b>398,280</b>	<b>300</b>	<b>23,816,423</b>	<b>(23,816,123)</b>	<b>NONE</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(12,036,451)</b>	<b>(566,570)</b>	<b>(2,299,827)</b>	<b>1,237,495</b>	<b>(1,360,787)</b>	<b>(2,176,535)</b>
<b>BEGINNING FUND BALANCE</b>	<b>32,376,344</b>	<b>20,339,892</b>	<b>19,773,322</b>	<b>510,023</b>	<b>6,312,209</b>	<b>12,951,090</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 20,339,893</b>	<b>\$ 19,773,322</b>	<b>\$ 17,473,495</b>	<b>\$ 1,747,518</b>	<b>\$ 4,951,422</b>	<b>\$ 10,774,555</b>



**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Statement B**

**Combining Budget Statement: Governmental Fund Types**

DESCRIPTION	Fund #	Actual 6/30/2017	Estimated Actual 6/30/2018	Combined Original Budget 6/30/2019
<b>REVENUES:</b>				
General	001	\$ 92,363,207	\$ 93,587,188	\$ 91,878,371
Special Revenue				
Safety Tax	101	4,010,876	3,757,820	3,432,300
Salary Supplement	102	7,514,731	7,041,101	6,430,600
Air Conditioning Maintenance	103	7,505,880	7,037,032	6,426,300
Retirement Supplement Fund	104	2,004,079	1,878,880	1,715,700
1995 Sales Tax Salary Restricted	011	11,665,327	12,729,075	12,548,442
1995 Sales Tax Textbook Restricted	012	685,778	748,512	737,916
1995 Sales Tax Technology Restricted	013	2,438,850	1,512,748	1,483,136
Medicaid	004	1,271,448	1,098,568	933,376
Major Maintenance	014	187,556	45,590	50,000
Sixteenth Section Land	015	97,867	47,500	50,000
Child Nutrition	105	9,319,493	8,909,183	8,743,200
106 21 <sup>st</sup> Century Horizon Fund	106	46,023	36,168	100
Local Grants	110	69,506	150,220	36,462
State Grants	111	1,468,535	1,134,597	1,247,468
Indian Education Act	112	192,045	185,454	187,436
E.S.S.A. Title I	120	4,298,746	5,595,564	4,330,230
E.S.S.A. Title I Migrant	128	215,537	187,984	157,605
E.S.S.A. Title II	122	496,854	747,832	774,685
E.S.S.A. Title III ESL	123	51,695	51,223	37,698
E.S.S.A. Title III Immigrant Set Aside	124	7,147		
E.S.S.A. Title IV Safe and Drug Free Schools	125		105,133	293,233
E.S.S.A. Other	127	389,184	176,739	
I.D.E.A. Part B	130	2,542,881	2,976,345	2,744,071
I.D.E.A. Pre-School	132	147,637	148,698	141,057
Other Federal Pass-Through Grants	140	1,473,985	1,263,350	1,269,809
Debt Service	007	11,295,734	10,630,666	9,718,865
<b>Total Revenues</b>		<b><u>\$ 161,760,601</u></b>	<b><u>\$ 161,783,170</u></b>	<b><u>\$ 155,368,060</u></b>

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Statement B**

**Combining Budget Statement: Governmental Fund Types**

DESCRIPTION	Fund #	Actual 6/30/2017	Estimated Actual 6/30/2018	Combined Original Budget 6/30/2019
<b>EXPENDITURES</b>				
General	001	\$ 125,013,881	\$ 117,360,770	\$ 114,457,301
Special Revenue				
Safety Tax	101	2,026,652	2,759,893	2,353,196
Salary Supplement	102	250,601	227,953	206,580
Air Conditioning Maintenance	103	6,109,713	4,918,378	5,220,493
Retirement Supplement Fund	104	66,434	60,786	55,083
1995 Sales Tax Salary Restricted	011	7,270	9,942	2,035
1995 Sales Tax Textbook Restricted	012	507,829	186,196	1,100,239
1995 Sales Tax Technology Restricted	013	3,053,289	1,220,260	1,274,142
Medicare	004	1,527,608	1,441,157	1,447,443
Major Maintenance	014	35,400	288	272
Sixteenth Section Land	015	60,770	30,622	48,850
Child Nutrition	105	8,778,955	8,601,768	9,078,358
21 <sup>st</sup> Century Horizon Fund	106			
Local Grants	110	69,506	150,220	36,462
State Grants	111	1,468,535	1,134,597	1,247,468
Indian Education Act	112	180,918	173,224	174,222
E.S.S.A. Title I	120	4,037,189	5,231,605	4,023,364
E.S.S.A. Title I Migrant	128	202,313	175,600	146,436
E.S.S.A. Title II	122	466,123	700,530	722,267
E.S.S.A. Title III ESL	123	50,681	50,219	36,960
E.S.S.A. Title III Immigrant Set Aside	124	6,715		
E.S.S.A. Title IV Safe and Drug Free Schools	125		98,213	272,453
E.S.S.A. Other	127	364,398	173,503	
I.D.E.A. Part B	130	2,388,425	2,782,654	2,541,736
I.D.E.A. Pre-School	132	138,731	138,900	132,607
Other Federal Pass-Through Grants	140	1,400,131	1,195,372	1,194,822
Debt Service	007	14,569,088	13,925,371	11,895,400
<b>Total Expenditures</b>		<b><u>\$ 172,781,155</u></b>	<b><u>\$ 162,748,021</u></b>	<b><u>\$ 157,668,189</u></b>

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Statement B**

**Combining Budget Statement: Governmental Fund Types**

DESCRIPTION	Fund #	Actual 6/30/2017	Estimated Actual 6/30/2018	Combined Original Budget 6/30/2019
<b>FUND BALANCES</b>				
<b>Restricted Balances</b>				
Safety Tax	101	\$ 3,130,144	\$ 3,462,482	\$ 3,875,997
Salary Supplement	102	111,034	111,034	111,034
Air Conditioning Maintenance	103	1,505,288	1,777,142	1,136,149
Retirement Supplement	104			
1995 Sales Tax Salary Reserve	011			
1995 Sales Tax Textbook Reserve	012	540,557	845,773	226,350
1995 Sales Tax Technology Reserve	013	(66,141)	126,347	235,341
Child Nutrition	105	1,213,773	1,182,621	508,763
Debt Service	007	15,048,983	12,951,090	10,774,555
Total Restricted		<b>21,483,638</b>	<b>20,456,489</b>	<b>16,868,189</b>
<b>Committed Balances</b>				
General Fund, Contingencies	001			
Major Maintenance	014	(1,669,598)	(1,624,296)	(1,574,568)
Sixteenth Section Land	015	217,672	234,550	235,700
Medicaid	004	(295,908)		
106 21 <sup>st</sup> Century Horizon Fund	106	960,388	196,556	196,656
Total Committed		<b>(787,446)</b>	<b>(1,193,190)</b>	<b>(1,142,212)</b>
<b>Unassigned</b>				
General Fund	001	(356,300)	510,022	1,747,515
Total Unassigned		<b>(356,300)</b>	<b>510,022</b>	<b>1,747,515</b>
Total Fund Balance		<b>\$ 20,339,892</b>	<b>\$ 19,773,321</b>	<b>\$ 17,473,492</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

**Statement B**

**Combining Budget Statement: Governmental Fund Types**

DESCRIPTION	Fund #	Actual 6/30/2017	Estimated Actual 6/30/2018	Combined Original Budget 6/30/2019
<u>FUND BALANCE TO EXPENDITURE RATIOS</u>				
General Fund				
Total Fund Balance		\$ (356,300)	\$ 510,022	\$ 1,747,515
Total Expenditures		125,013,881	117,360,770	114,457,301
Fund Balance to Expenditure Ratio		-0.3%	0.4%	1.5%
All Funds				
Total Fund Balance		\$ 20,339,892	\$ 19,773,321	\$ 17,473,492
Total Expenditures		172,781,155	162,748,021	157,668,189
Fund Balance to Expenditure Ratio		11.8%	12.1%	11.1%

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 1**

**001 General Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>				
<b>LOCAL SOURCES:</b>				
<u>Parishwide:</u>				
Ad Valorem Taxes - Constitutional	41111 0000	\$ 3,635,872	\$ 3,409,187	\$ 3,113,700
Ad Valorem Taxes - Renewable	41112 0000	7,502,117	7,034,382	6,424,600
Ad Valorem Taxes- Up to 1% Collections by Sheriff	41114 0000	1,334,857	1,212,895	1,193,500
Sales and Use Taxes	41131 0000	13,742,111	14,965,921	14,753,400
Tuition from Other Sources	41390 0000			
Interest on Investments	41510 0000	5,068	673	500
Net Change in Fair Value of Investments	41530 0000	(490)	(35)	(50)
Rentals	41910 0000	250,592	221,420	208,128
Contributions and Donations	41920 0000	18,892	18,559	18,000
Miscellaneous Revenue from Other LEAs	41950 0000	558,105	507,264	172,011
Refund of Prior Year Expenditure - E-Rate	41993 0000	800,691	730,002	556,800
Other Local Revenues	41999 0000	133,876	117,862	99,626
<b>Total Revenue from Local Sources</b>		<b>27,981,691</b>	<b>28,218,130</b>	<b>26,540,215</b>
<b>STATE SOURCES:</b>				
<u>Unrestricted Grants-in-Aid:</u>				
State Public School Fund (MFP) excluding School Lunch	43110 0000	63,389,229	64,716,168	64,716,168
Other Unrestricted Revenues	43190 0000	359,507		
<b>Total Unrestricted</b>		<b>63,748,736</b>	<b>64,716,168</b>	<b>64,716,168</b>
<u>Restricted Grants-in-Aid:</u>				
PIPS	43230 0000	10,165	8,304	8,304
Non-public Textbooks	43255 0000	68,229	66,312	68,446
Other Restricted Revenues	43290 0000	(39,165)		
<b>Total Restricted</b>		<b>39,229</b>	<b>74,616</b>	<b>76,750</b>
<u>Revenue in Lieu of Taxes:</u>				
Base-Constitutional	43810 0000	150,422	150,391	138,360
Base-Other Taxes	43815 0000	268,816	268,762	247,260
<b>Total Revenue in Lieu of Taxes</b>		<b>419,238</b>	<b>419,153</b>	<b>385,620</b>
<u>Revenue for/on Behalf of LEA:</u>				
Employer's Contribution to Teachers' Retirement	43910 0000	2,592	1,589	2,118
<b>Total Revenue for/on Behalf of LEA</b>		<b>2,592</b>	<b>1,589</b>	<b>2,118</b>
<b>Total Revenue from State Sources</b>		<b>64,209,795</b>	<b>65,211,526</b>	<b>65,180,656</b>
<b>FEDERAL SOURCES:</b>				
<u>Restricted - Direct</u>				
JROTC	44330 0000	171,721	157,532	157,500
<b>Total Restricted - Direct</b>		<b>171,721</b>	<b>157,532</b>	<b>157,500</b>
<b>Total Federal Revenue Sources</b>		<b>171,721</b>	<b>157,532</b>	<b>157,500</b>
<b>Total Revenues</b>		<b>\$ 92,363,207</b>	<b>\$ 93,587,188</b>	<b>\$ 91,878,371</b>

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 1**

**001 General Fund**

INSTRUCTION:	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>Regular Programs:</b>				
Kindergarten Teacher Salaries	50112 1105	\$ 2,069,860	\$ 2,026,850	\$ 2,004,000
Elementary Teacher Salaries	50112 1110	20,540,440	19,498,159	19,493,690
Secondary Teacher Salaries	50112 1130	8,717,733	8,607,091	8,720,420
Paraprofessional Salaries	50115 1100	721,164	871,318	873,518
Substitute Teacher and Aide Salaries	50123 1100	597,330	487,892	950,000
Other Substitute/Temporary Salaries	50120 1100	49,419	61,165	57,000
Other Instructional Salaries	50100 1100	733	975	
Purchased Professional and Technical Services	50320 1100	179,411	232,296	333,653
Repairs and Maintenance Services	50430 1100		1,017	661
Maintenance and Repair Services	50442 1100	52,471	57,771	37,551
Tuition Paid To Other LEAs	50561 1100	675,557	663,820	664,066
Tuition Paid To Private Sources	50563 1100	45,915	91,049	91,200
Travel Expense Reimbursement	50582 1100	9,418	13,283	10,342
Other Purchased Services	50500 1100	25,750	8,754	5,690
Technology-Related Supplies	50615 1100	76,824	56,119	35,678
Materials and Supplies	50610 1100	243,915	195,935	157,825
Textbooks/Workbooks	50642 1100	50,967	71,376	73,864
Other Supplies	50600 1100	429	1,327	863
Miscellaneous	50810 1100	5,285	335	218
Employee Benefits				
Group Insurance	50210 1100	3,280,141	3,195,674	3,239,973
Social Security	50220 1100	17,212	19,081	65,120
Medicare	50225 1100	429,321	412,433	407,759
Louisiana Teacher Retirement	50231 1100	8,097,511	8,049,019	7,980,275
Louisiana School Employee Retirement	50233 1100	359		
Unemployment Compensation	50250 1100	860	7,259	
Workmen's Compensation	50260 1100	232,743	224,753	227,900
Health Benefits (Retirees)	50270 1100	1,860,385	1,838,473	1,826,000
Sick Leave Severance Pay	50281 1100	113,462	101,046	100,000
<b>Total Regular Programs</b>		<b>48,094,615</b>	<b>46,794,270</b>	<b>47,357,266</b>
<b>Special Education Programs</b>				
<b>Special Education Programs - Special Needs</b>				
Teacher Salaries	50112 1210	5,607,022	5,264,858	5,252,106
Para-professional Salaries	50115 1210	3,293,607	3,002,090	3,159,824
Other Instructional Salaries	50100 1210	938		3,000
Travel Expense Reimbursement	50582 1210	9,180	6,915	7,000
Employee Benefits				
Group Insurance	50210 1210	1,218,903	1,084,671	1,160,186
Social Security	50220 1210	885		2,237
Medicare	50225 1210	114,939	105,511	103,238
Louisiana Teacher Retirement	50231 1210	2,156,582	2,049,912	2,056,921
Louisiana School Employees Retirement	50233 1210	16,189	16,636	4,998
Unemployment Compensation	50250 1210	740		
Workmen's Compensation	50260 1210	63,469	59,446	59,745
Health Benefits (Retirees)	50270 1210	478,809	496,851	526,000
Sick Leave Severance Pay	50281 1210	37,676	40,046	30,000
Gifted and Talented Programs				
Teacher Salaries	50112 1220	353,993	345,054	349,900
Other Instructional Salaries	50100 1220		1,147	
Purchased Professional and Technical Services	50320 1220	3,000	2,609	3,000

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 1**

**001 General Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Travel Expense Reimbursement	50582 1220	\$ 3,700	\$ 4,150	\$ 4,190
Materials and Supplies	50610 1220	766	1,699	1,302
Other Supplies	50649 1220	350	201	465
Employee Benefits				
Group Insurance	50210 1220	31,350	32,260	32,674
Social Security	50220 1220	74	149	
Medicare	50225 1220	4,774	4,510	4,478
Louisiana Teacher Retirement	50231 1220	76,937	77,410	78,633
Workmen's Compensation	50260 1220	2,513	2,454	2,484
<b>Total Special Education Programs</b>		<b>13,476,396</b>	<b>12,598,579</b>	<b>12,842,381</b>
<b>Career and Technical Education Programs</b>				
Agricultural Teacher Salaries	50112 1310	607,064	611,061	607,529
Family and Consumer Science Teacher Salaries	50112 1340	314,810	312,796	316,400
Trade and Industry Teacher Salaries	50112 1350	658,233	656,030	667,500
Business and Administration Teacher Salaries	50112 1360	523,264	526,068	528,500
Other Salaries	50100 1360	3,432		
Repairs and Maintenance Services	50430 1300	7,626	1,911	1,197
Rental of Equipment	50442 1300	3,847	7,722	5,019
Paid to Private Sources	50563 3100	77,810	84,812	85,200
Travel Expense Reimbursement	50582 1300	37,573	28,110	25,920
Other Purchased Services	50500 1300	9,194	19,008	10,346
Technology-Related Supplies	50615 1300	11,740	85,813	45,064
Materials and Supplies	50610 1300	50,222	116,503	63,399
Textbooks/Workbooks	50642 1300	9,922	51,059	26,898
Other Supplies	50600 1300	5,077	3,073	1,998
All Other Equipment	50730 1300		74,203	38,724
Miscellaneous	50800 1300	3,465	1,175	743
Employee Benefits				
Group Insurance	50210 1300	196,718	189,054	189,727
Social Security	50220 1300	154	23	2,480
Medicare	50225 1300	28,414	28,332	28,193
Louisiana Teacher Retirement	50231 1300	518,809	533,447	534,091
School Employees Retirement	50231 1300	166	468	
Workmen's Compensation	50260 1300	14,958	15,031	15,052
Health Benefits (Retirees)	50270 1300	143,293	132,251	128,000
Annual Leave Severance Pay	50282 1300		14,066	
<b>Total Career and Technical Education</b>		<b>3,225,791</b>	<b>3,492,016</b>	<b>3,321,980</b>
<b>Other Education:</b>				
Co-curricular Activities				
Teacher Salaries	50112 1410	486,091	402,502	360,095
Other Salaries	50100 1410	28,197	24,793	
Purchased Professional Services	50300 1410	5,200	4,695	4,836
Travel Expense Reimbursement	50582 1410	49,305	44,301	46,500
Materials and Supplies	50610 1410	10,780	10,411	10,654
Employee Benefits				
Group Insurance	50210 1410	19,443	11,310	10,451
Social Security	50220 1410	2,895	3,311	1,262
Medicare	50225 1410	7,237	6,085	4,773
Louisiana Teacher Retirement	50231 1410	114,054	98,962	91,643
School Employee Retirement	50233 1410	163		
Workmen's Compensation	50260 1410	3,646	3,021	2,557

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 1**

**001 General Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Health Benefits (Retirees)	50270 1410	\$ 363	\$ 363	\$ 400
Athletic Programs				
Teacher Salaries	50112 1420	638,469	579,559	670,880
Paraprofessional Salaries	50115 1420	81,894	83,527	
Employee Benefits				
Group Insurance	50210 1420	1,544	1,048	1,130
Social Security	50220 1420	4,748	6,148	6,346
Medicare	50225 1420	10,348	9,518	8,792
Louisiana Teacher Retirement	50231 1420	155,916	142,931	176,641
School Employee Retirement	50233 1420	1,125	1,137	
Other Employee Retirement	50239 1420	(688)		
Unemployment Compensation	50250 1420	511	121	
Workmen's Compensation	50260 1420	5,115	5,288	4,763
Junior ROTC Program				
Teacher/Instructor Salaries	50112 1450	364,628	374,519	283,864
Other Salaries	50100 1450	4,125		
Travel Expense Reimbursement	50582 1450	1,488	1,204	1,395
Materials and Supplies	50610 1450	1,823	1,583	1,767
Employee Benefits				
Group Insurance	50210 1450	668	677	6,741
Medicare	50225 1450	5,329	5,656	4,036
Louisiana Teacher Retirement	50231 1450	94,032	99,622	75,791
Workmen's Compensation	50260 1450	2,618	2,805	2,015
Annual Leave Severance Pay	50282 1450		16,668	
After School Programs - Exclude Special Education				
Teacher Salaries	50112 1460	150	5,791	
Other Instructional Salaries	50100 1460	185,790	149,952	
Employee Benefits				
Social Security	50220 1460	2,232	1,608	
Medicare	50225 1460	2,508	2,070	
Louisiana Teacher Retirement	50231 1460	35,558	30,024	
Workmen's Compensation	50260 1460	1,320	1,070	
Alternative School Programs				
Purchased Professional Services	50300 1480	25,083	22,622	23,295
Materials and Supplies	50610 1480	2,204	162	200
Other Instructional Programs				
Other Purchased Services	50500 1490	12,361	23,392	15,205
<b>Total Other Education</b>		<b>2,368,273</b>	<b>2,178,456</b>	<b>1,816,032</b>
<b>Special Programs:</b>				
NCLB/Culturally Deprived Programs				
Employee Benefits				
Group Insurance	50210 1510	1,762	300	
Medicare	50225 1510	11	19	
Unemployment Compensation	50250 1510	375		
Workmen's Compensation	50260 1510	5	29	
Health Benefits (Retirees)	50270 1510	157,373	153,045	156,800
Sick Leave Severance Pay	50281 1510	733	4,053	
English Language Acquisition Group				
Teacher Salaries	50112 1520	223,005	180,051	176,600
Paraprofessional Salaries	50115 1520	64,070	64,315	64,915
Employee Benefits				
Group Insurance	50210 1520	33,942	28,159	28,878
Medicare	50225 1520	3,793	3,186	3,095



**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 1**

**001 General Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Louisiana Teacher Retirement	50231 1520	\$ 73,204	\$ 61,914	\$ 59,319
Workmen's Compensation	50260 1520	2,038	1,736	1,715
Health Benefits (Retirees)	50270 1520	2,908	2,552	2,600
Pre-Kindergarten Programs				
Teacher Salaries	50112 1530	5,000	5,000	5,000
Other Substitute/Temporary Employees	50120 1530	189	5,637	
Materials and Supplies	50610 1530	6,625	14,315	15,000
Employee Benefits				
Group Insurance	50210 1530	600	32	
Social Security	50220 1530	25	350	
Medicare	50225 1530	262	246	52
Louisiana Teacher Retirement	50231 1530	1,371	1,330	1,335
Workmen's Compensation	50260 1530	133	63	36
Sick Leave Severance Pay	50270 1530	16,620	20,350	20,100
Health Benefits (Retirees)	50281 1530	13,585	6,277	
<b>Total Special Programs</b>		<b>607,629</b>	<b>552,959</b>	<b>535,445</b>
<b>Adult/Continuing Education:</b>				
Employee Benefits				
Group Insurance	50210 1600	237	39	
Health Benefits (Retirees)	50270 1600	23,893	23,699	23,750
<b>Total Adult/Continuing Education</b>		<b>24,130</b>	<b>23,738</b>	<b>23,750</b>
<b>Total Instruction Expenditures</b>		<b>67,796,834</b>	<b>65,640,018</b>	<b>65,896,854</b>
<b>SUPPORT SERVICES:</b>				
<b>Pupil Support Services:</b>				
Attendance and Social Work Services				
Supervisor/Coordinator Salaries	50111 2111	178,598	178,598	177,867
Social Worker Salaries	50113 2113	825,609	686,285	488,743
Clerical/Secretarial Salaries	50114 2110	30,292	29,704	29,735
Purchased Professional Services	50300 2110	36,000	32,400	32,404
Travel Expense Reimbursement	50582 2110	8,680	6,126	8,650
Materials and Supplies	50610 2110	6,458	(480)	3,069
Employee Benefits				
Group Insurance	50210 2110	98,465	75,701	59,860
Medicare	50225 2110	11,797	10,820	7,961
Louisiana Teacher Retirement	50231 2110	251,857	226,070	186,648
Other Employee Retirement	50239 2110	11,755		
Workmen's Compensation	50260 2110	7,483	6,455	4,944
Health Benefits (Retirees)	50270 2110	217,665	222,769	219,050
Sick Leave Severance Pay	50281 2110	17,346	17,495	40,000
Annual Leave Severance Pay	50282 2110	2,092		
Guidance Services - All Students				
Guidance Counselors Salaries	50113 2120	2,052,545	1,546,929	1,565,497
Rental of Equipment	50442 2120	280	996	647
Travel Expense Reimbursement	50582 2120	15	1,445	1,018
Materials and Supplies	50610 2120	1,635	1,533	997
Employee Benefits				
Group Insurance	50210 2120	158,713	116,945	123,210
Medicare	50225 2120	27,190	21,144	20,008
Louisiana Teacher Retirement	50231 2120	509,196	381,406	334,176
Workmen's Compensation	50260 2120	14,573	10,995	11,115
Health Benefits (Retirees)	50270 2120	2,670	2,670	2,670

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 1**

**001 General Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Sick Leave Severance Pay	50281 2120	\$	\$ 7,569	\$
Health Services - All Students				
Materials and Supplies	50610 2130		360	234
Employee Benefits				
Group Insurance	50210 2130	93	8	
Health Benefits (Retirees)	50270 2130	488	5,855	6,000
Educational Assessments - Special Needs				
Psychologists Salaries	50113 2143	1,262	3,681	
Educational Diagnostician Salaries	50113 2145	548,365	440,368	438,362
Other Therapists/Counselors/Social Workers	50113 2142	1,048,582	992,432	785,822
Clerical/Secretarial Salaries	50114 2140	87,821	86,105	57,070
Travel Expense Reimbursement	50582 2140	16,292	16,171	15,810
Employee Benefits				
Group Insurance	50210 2140	184,934	176,599	139,654
Medicare	50225 2140	21,212	19,500	15,752
Louisiana Teacher Retirement	50231 2140	431,627	398,963	312,346
Workmen's Compensation	50260 2140	11,944	10,798	9,097
Health Benefits (Retirees)	50270 2140	4,990	10,459	11,000
Sick Leave Severance Pay	50281 2140	15,496		
Speech Pathology & Audiology - Special Needs				
Speech Therapists Salaries	50113 2152	1,551,209	1,401,001	1,247,270
Audio Therapists Salaries	50113 2153	171,817	153,426	108,254
Education Interpreter/Sign Language Interpreter	50119 2154	37,352	37,825	37,825
Travel Expense Reimbursement	50582 2150	18,011	16,286	17,391
Employee Benefits				
Group Insurance	50210 2150	197,721	172,275	140,848
Medicare	50225 2150	22,775	20,895	18,391
Louisiana Teacher Retirement	50231 2150	441,321	425,800	372,526
Workmen's Compensation	50260 2150	12,499	11,366	9,894
Health Benefits (Retirees)	50270 2150	2,128	2,173	2,200
Occupational Therapy and Related Services				
Occupational Therapist Salaries	50113 2161	288,425	283,589	286,350
Physical Therapist Salaries	50113 2166	151,342	150,520	150,856
Other Therapist Salaries	50100 2165	23,904	26,936	25,150
Employee Benefits				
Group Insurance	50210 2160	37,845	38,824	40,149
Medicare	50225 2160	6,118	6,183	6,026
Louisiana Teacher Retirement	50231 2160	118,236	108,813	108,870
Workmen's Compensation	50260 2160	3,292	4,023	3,283
Sick Leave Severance Pay	50281 2160		10,069	
Other Pupil Support Services				
Other Therapists/Counselors Salaries	50113 2190	151,218	100,921	52,127
Travel Expense Reimbursement	50582 2190	904	209	930
Miscellaneous	50810 2190		250	
Employee Benefits				
Group Insurance	50210 2190	17,423	12,645	6,285
Medicare	50225 2190	1,338	1,305	686
Louisiana Teacher Retirement	50231 2190	25,989	26,870	
Workmen's Compensation	50260 2190	1,121	793	370
Health Benefits (Retirees)	50270 2190	1,004	12,247	11,500
Sick Leave Severance Pay	50281 2190	6,772	1,589	
Annual Leave Severance Pay	50282 2190		9,077	
<b>Total Pupil Support Services</b>		<b>10,133,784</b>	<b>8,780,784</b>	<b>7,756,597</b>

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 1**

**001 General Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>Instructional Staff Services:</b>				
<b>Improvement of Instructional Services - Regular Programs</b>				
Supervisor/Coordinator Salaries	50111 2211	\$ 339,158	\$ 176,760	\$ 174,303
Clerical/Secretarial Salaries	50114 2211	95,046	93,965	94,224
Travel Expense Reimbursement	50582 2211	17,539	21,258	16,740
<b>Employee Benefits</b>				
Group Insurance	50210 2211	37,191	24,979	25,674
Medicare	50225 2211	5,874	3,978	3,581
Louisiana Teacher Retirement	50231 2211	87,695	48,071	47,687
Workmen's Compensation	50260 2211	3,083	2,095	1,907
Health Benefits (Retirees)	50270 2211	235,743	228,551	221,000
Sick Leave Severance Pay	50281 2211		9,406	30,000
Annual Leave Severance Pay	50282 2211		14,561	
<b>Improvement of Instructional Services - Special Education Programs</b>				
Supervisor/Coordinator Salaries	50111 2212	125,779	126,452	77,545
<b>Employee Benefits</b>				
Group Insurance	50210 2212	4,009	3,946	1,029
Medicare	50225 2212	1,765	1,781	1,102
Louisiana Teacher Retirement	50231 2212	32,074	33,636	20,704
Workmen's Compensation	50260 2212	893	901	551
Health Benefits (Retirees)	50270 2212	6,510	6,510	6,510
<b>Improvement of Instructional Services - Other Special Programs</b>				
Clerical/Secretarial Salaries	50114 2214	29,794	29,243	29,121
Travel Expense Reimbursement	50582 2214	7,532	8,204	9,000
<b>Employee Benefits</b>				
Group Insurance	50210 2214	114	114	114
Social Security	50220 2214	34		
Medicare	50225 2214	432	424	422
Louisiana Teacher Retirement	50231 2214	7,457	7,779	7,775
Workmen's Compensation	50260 2214	212	208	207
<b>Improvement of Instructional Services - Career and Technical Education</b>				
Purchased Professional Services	50320 2215		61,970	32,340
<b>Improvement of Instructional Services - Other Education Programs</b>				
Supervisor/Coordinator Salaries	50111 2219	159,805	154,763	158,594
<b>Employee Benefits</b>				
Group Insurance	50210 2219	5,808	3,089	2,050
Medicare	50225 2219	2,380	2,176	2,242
Louisiana Teacher Retirement	50231 2219	37,158	42,024	42,345
Sick Leave Severance Pay	50281 2219	1,203	1,099	1,126
Annual Leave Severance Pay	50282 2219	9,580		
<b>Instructional Staff Training Services</b>				
Supervisor/Coordinator Salaries	50111 2231	363,370		
Stipend Pay	50150 2231	4,336	3,150	
Purchased Professional Services	50320 2231	56,085		
Travel Expense Reimbursement	50582 2231	4,862	4,878	3,915
Materials and Supplies	50610 2231	1,205		1,860
Other Supplies	50600 2231	731	881	541
<b>Employee Benefits</b>				
Group Insurance	50210 2231	39,802		
Medicare	50225 2231	4,861	46	
Louisiana Teacher Retirement	50231 2231	93,891	841	
Health Benefits (Retirees)	50270 2231	2,600	22	
<b>Instructional Staff Training - Other Programs</b>				
Other Purchased Services	50500 2234	(11,903)	5,920	6,000

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 1**

**001 General Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>Instructional Staff Training Services -Career and Technical Education</b>				
Supervisor/Coordinator Salaries	50111 2235	\$ 6,200	\$ 6,200	\$ 6,170
<b>Employee Benefits</b>				
Group Insurance	50210 2235	478	477	477
Medicare	50225 2235	86	85	84
Louisiana Teacher Retirement	50231 2235	1,581	1,650	1,648
Workmen's Compensation	50260 2235	44	44	44
<b>Staff Training - Other</b>				
<b>Library / Media Services</b>				
Librarian Salaries	50112 2252	1,184,181	629,299	611,200
Rental of Equipment	50442 2252	71	38	25
Materials and Supplies	50610 2252	1,155	508	930
Books and Periodicals	50640 2252	35,411	33,712	28,993
<b>Employee Benefits</b>				
Group Insurance	50210 2252	109,182	57,859	60,921
Medicare	50225 2252	16,095	8,343	7,942
Louisiana Teacher Retirement	50231 2252	255,450	148,348	150,108
Workmen's Compensation	50260 2252	8,550	4,499	4,340
Health Benefits (Retirees)	50270 2252	6,280	12,317	13,000
Sick Leave Severance Pay	50281 2252	19,945	6,483	
<b>Other Instructional Staff Services Education</b>				
<b>Employee Benefits</b>				
Group Insurance	50210 2290	50	10	
Health Benefits (Retirees)	50270 2290	1,290	1,290	1,300
<b>Total Instructional Staff Services</b>		<b>3,459,757</b>	<b>2,034,843</b>	<b>1,907,391</b>
<b>General Administration:</b>				
<b>Board of Education Services</b>				
Board Member Per Diem	50111 2311	145,200	145,200	109,200
Purchased Professional Services	50300 2310	1,800	1,800	3,600
Pension Fund Deduction	50313 2310	365,526	331,176	304,700
Election Fees	50316 2310		7,752	10,000
Legal Services	50332 2310	67,423	68,090	70,000
Audit Services	50333 2310	54,848	66,564	31,902
Liability Insurance	50521 2310	287,550	226,366	226,178
Errors and Omissions Insurance	50524 2310	68,600	52,775	52,775
Faithful Performance Insurance	50525 2310	12,600	10,497	10,497
Advertising/Public Notices/Board Minutes	50540 2310	41,806	27,188	30,000
Travel Expense Reimbursement	50582 2310	12,827	6,360	8,000
Other Board Expenditures	50890 2310	4,060	4,320	4,480
<b>Employee Benefits</b>				
Group Insurance	50210 2310	52,308	36,171	35,612
Social Security	50220 2310	6,765	6,943	5,201
Medicare	50225 2310	1,664	1,698	1,267
Other Employee Retirement	50239 2310	1,224	1,152	828
Workmen's Compensation	50260 2310	1,091	1,031	775
<b>Executive Administrative Services</b>				
Superintendent Salary	50111 2321	219,937	219,937	219,021
Clerical/Secretarial Salaries (Superintendent)	50114 2321	53,062	47,588	46,995
Travel Expense Reimbursement	50582 2321	18,630	8,107	8,107
Materials and Supplies	50610 2321	970	275	465
Other Superintendent's Expenditures	50890 2321	8,119	17,129	4,400
<b>Employee Benefits</b>				
Group Insurance	50210 2320	18,849	16,813	17,710

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 1**

**001 General Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Medicare	50225 2320	\$ 360	\$ 683	\$ 670
Louisiana Teacher Retirement	50231 2320	12,679	12,658	12,548
Workmen's Compensation	50260 2320	1,938	1,899	1,889
Health Benefits (Retirees)	50270 2320	66,458	67,559	64,700
Annual Leave Severance Pay	50282 2320	8,522		
<b>Total General Administration</b>		<b>1,534,816</b>	<b>1,387,731</b>	<b>1,281,520</b>
<b>School Administration:</b>				
Principal Salaries	50111 2410	2,368,688	2,344,798	2,340,964
Assistant Principal Salaries	50111 2420	2,056,672	1,870,097	1,797,346
Clerical/Secretarial Salaries	50114 2400	1,174,737	1,166,233	1,152,255
Substitute/Temporary Employees	50120 2400	1,250	448	
Repairs and Maintenance	50430 2400	1,356	1,106	719
Rental of Equipment	50442 2400	34,640	48,514	31,536
Other Purchased Property Services	50400 2400		624	406
Communications (phone, internet, postage)	50530 2400	31,027	26,327	26,350
Travel Expense Reimbursement	50582 2400	8,726	3,400	2,605
Technology-Related Supplies	50615 2410	25,515	5,440	3,536
Materials and Supplies	50610 2410	94,423	52,451	34,450
Other Supplies	50600 2410	663	1,912	1,243
Dues and Fees (Southern Association)	50810 2410	470	45	29
Employee Benefits				
Group Insurance	50210 2400	563,470	520,742	501,506
Social Security	50220 2400	1,268	1,374	1,165
Medicare	50225 2400	71,312	69,774	67,500
Louisiana Teacher Retirement	50231 2400	1,327,570	1,352,416	1,320,807
Other Retirement	50239 2400	10,590	9,285	9,240
Workmen's Compensation	50260 2400	39,601	38,992	37,563
Health Benefits (retirees)	50270 2400	346,460	351,437	354,600
Sick Leave Severance Pay	50281 2400	29,389	17,056	30,000
Annual Leave Severance Pay	50282 2400	35,233	59,748	
<b>Total School Administration</b>		<b>8,223,060</b>	<b>7,942,219</b>	<b>7,713,820</b>
<b>Business Services:</b>				
Fiscal Services				
Business Manager Salary	50111 2510	173,021	173,021	172,300
Clerical/Secretarial Salaries	50114 2510	359,225	362,506	360,502
Accountant/Auditor Salaries	50118 2510	342,207	338,586	318,658
Purchased Professional/Technical Services	50300 2510	6,720	18,092	20,000
Technical Services - Bank Charges	50340 2510	6,578	3,127	4,000
Rental of Equipment and Vehicles	50442 2510	9,265	12,392	13,000
Travel Expense Reimbursement	50582 2510	21,042	18,573	25,000
Materials and Supplies	50610 2510	31,930	29,002	29,000
Miscellaneous	50800 2510	1,754	1,519	1,500
Employee Benefits				
Group Insurance	50210 2510	104,710	99,964	94,659
Medicare	50225 2510	9,211	9,150	8,879
Louisiana Teacher Retirement	50231 2510	210,617	227,437	221,352
Unemployment Compensation	50250 2510		2,850	
Workmen's Compensation	50260 2510	6,267	6,262	6,045
Health Benefits (retirees)	50270 2510	47,884	46,258	46,300
Sick Leave Severance Pay	50281 2510	5,135		5,000
Annual Leave Severance Pay	50282 2510	3,106	924	
Purchasing Services				

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 1**

**001 General Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Purchasing Agent Salaries	50118 2520	\$ 60,416	\$ 60,290	\$ 60,164
Technical Services - Bank Charges	50340 2510		1,000	1,000
Travel Expense Reimbursement	50582 2520	2,857	2,268	2,720
Materials and Supplies	50610 2520	1,934	1,297	1,674
Miscellaneous	50810 2520	620	620	620
Employee Benefits				
Group Insurance	50210 2520	8,816	8,806	8,805
Medicare	50225 2520	756	740	728
Louisiana Teacher Retirement	50231 2520	15,406	16,037	16,064
Workmen's Compensation	50260 2520	429	429	427
Printing, Publishing and Duplicating Services				
Clerical/Secretarial Salaries	50114 2540	31,038	30,455	31,000
Other Salaries	50119 2540	50,558	53,845	53,621
Repairs and Maintenance Services	50430 2540	20	5,450	8,084
Rental of Equipment and Vehicles	50442 2540	62,508	56,912	57,000
Travel Expense Reimbursement	50582 2540	387	920	600
Materials and Supplies	50610 2540	46,563	62,233	82,730
Employee Benefits				
Group Insurance	50210 2540	4,789	2,476	174
Social Security	50220 2540	1,093	871	1,922
Medicare	50225 2540	1,151	1,201	767
Louisiana Teacher Retirement	50231 2540	12,892	14,810	14,317
Louisiana School Employee Retirement	50233 2540	3,659	4,025	
Workmen's Compensation	50260 2540	579	607	601
<b>Total Business Administration</b>		<b>1,645,143</b>	<b>1,674,955</b>	<b>1,669,213</b>
<b>Operation and Maintenance of Plant Services</b>				
Custodian Salaries	50116 2620	2,274,815	2,271,306	2,257,997
Substitute/Temporary Salaries	50120 2690	45,272	50,405	40,000
Operation and Maintenance of Buildings				
Purchased Professional and Technical Services	50300 2620		129	200
Utilities Water/Sewage	50411 2620	100,361	139,416	110,000
Disposal Services	50421 2620	220,914	215,739	220,000
Repairs and Maintenance Services	50430 2620	762,449	459,619	504,741
Renting/Leasing of Land and Buildings	50441 2620	27,753	27,758	22,400
Rental of Equipment and Vehicles	50442 2620	11,069	5,457	5,500
Property Insurance	50522 2620	1,764,600	1,692,167	1,692,167
Communications (phone/internet/post)	50530 2620	229,719	230,497	202,902
Travel Expense Reimbursement	50582 2620	7,919	5,498	7,905
Materials and Supplies	50610 2620	686,558	536,835	301,218
Natural Gas	50621 2620	346,313	412,128	450,000
Electricity	50622 2620	1,883,833	1,378,889	1,597,688
Care and Upkeep of Grounds				
Lawn Care	50424 2630	415,816	413,223	413,223
Materials and Supplies	50610 2630	54,165	20,599	22,282
Care and Upkeep of Equipment				
Repairs and Maintenance Services	50430 2640	2,959	7,341	5,385
Rental of Equipment and Vehicles	50442 2640	19,957	17,020	16,100
Materials and Supplies	50610 2640	374	91	
Vehicle Operation and Maintenance				
Repairs and Maintenance Services	50430 2650	137,109	119,187	130,200
Materials and Supplies	50610 2650	7,574	11,017	12,000
Fuel	50626 2650	61,766	58,823	55,800
Safety and Security				

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 1**

**001 General Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Other Supplies	50600 2660	\$ 810	\$ 3,272	\$ 2,128
Employee Benefits				
Group Insurance	50210 2690	430,091	374,211	359,305
Social Security	50220 2690	1,505	1,777	2,480
Medicare	50225 2690	29,536	29,926	28,545
Louisiana Teacher Retirement	50231 2690	20,977	22,901	19,737
Louisiana School Employee Retirement	50233 2690	588,613	592,719	604,891
Unemployment Compensation	50250 2690		4,219	
Workmen's Compensation	50260 2690	171,350	174,421	169,133
Health Benefits (retirees)	50270 2690	238,853	230,508	232,000
Sick Leave Severance Pay	50281 2690		10,179	
Annual Leave Severance Pay	50282 2690	8,044	20,219	
<b>Total Operation and Maintenance of Plant Services</b>		<b>10,551,074</b>	<b>9,537,496</b>	<b>9,485,927</b>
<b>Student Transportation Services:</b>				
<b>Supervision of Transportation Services</b>				
Supervisors/Coordinators Salaries	50111 2710	46,231	46,231	46,038
Secretarial/Clerical Salaries	50114 2710	27,675	24,831	27,560
Travel Expense Reimbursement	50582 2710	1,093	690	1,395
Materials and Supplies	50610 2710	457		
Miscellaneous	50800 2710		1,352	
Employee Benefits				
Group Insurance	50210 2710	4,218	841	201
Medicare	50225 2710	381	335	374
Louisiana Teacher Retirement	50231 2710	7,057	6,710	7,358
Workmen's Compensation	50260 2710	559	494	523
Health Benefits (retirees)	50270 2710	264,437	239,652	229,000
Annual Leave Severance Pay	50281 2710	4,867		
<b>Regular Transportation Services</b>				
Aide/Attendant/Monitor Salaries	50115 2720	165,074	3,785	92,000
Bus Driver Salaries	50116 2720	2,389,269	2,420,539	1,838,785
Substitute Salaries	50124 2720	131,513	86,044	100,000
Rental of Vehicles	50442 2720	2,062,101	1,718,257	1,340,830
Fleet Insurance	50523 2720	199,200	187,954	187,954
Fuel	50626 2720	572,591	640,842	581,500
Miscellaneous	50890 2720	11,194	9,304	9,400
Employee Benefits				
Group Insurance	50210 2720	528,824	491,042	405,856
Social Security	50220 2720	8,071	7,677	6,200
Medicare	50225 2720	33,235	29,883	21,878
Louisiana Teacher Retirement	50231 2720	56,055	18,073	10,290
Louisiana School Employee Retirement	50233 2720	594,649	614,846	460,502
Unemployment Compensation	50250 2720	51		
Workmen's Compensation	50260 2720	244,280	231,984	184,192
Health Benefits (retirees)	50270 2720	27,304	39,815	52,200
Accumulated Sick Leave Severance Pay	50281 2720	13,357	5,363	14,000
<b>Special Needs Transportation Services</b>				
Aide/Attendant/Monitor Salaries	50115 2730	150,595	321,386	115,960
Bus Driver Salaries	50116 2730	168,921	162,838	160,400
Substitute Salaries	50124 2730	822	228	11,000
Fleet Insurance	50523 2730	11,100	10,024	10,024
Operational Allowance	50583 2730	15,097	15,739	17,780
Employee Benefits				
Group Insurance	50210 2730	92,996	89,400	92,856

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 1**

**001 General Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Social Security	50220 2730	\$ 293	\$ 641	\$ 682
Medicare	50225 2730	3,775	6,020	3,003
Louisiana Teacher Retirement	50231 2730	3,670	51,344	3,802
Louisiana School Employee Retirement	50233 2730	79,513	61,818	67,705
Workmen's Compensation	50260 2730	29,298	40,341	26,063
Health Benefits (retirees)	50270 2730	4,317	4,878	5,000
Accumulated Sick Leave Severance Pay	50281 2730	2,679		2,000
<b>Total Student Transportation Services</b>		<b>7,956,819</b>	<b>7,591,201</b>	<b>6,134,311</b>
<b>Central Services:</b>				
<b>Planning, Research, Development and Evaluation</b>				
Grant Writer Salary	50119 2810	77,506		
<b>Employee Benefits</b>				
Group Insurance	50210 2810	9,385	1,564	
Medicare	50225 2810	1,000	148	
Louisiana Teacher Retirement	50231 2810	19,764		
Workmen's Compensation	50260 2810	550	83	
Health Benefits (retirees)	50270 2810	51,448	48,601	48,000
Accumulated Annual Leave Severance Pay	50282 2810		11,626	
<b>Information Services</b>				
Supervisor/Coordinators Salaries	50111 2820	46,231	46,231	46,038
Clerical/Secretarial Personnel Salaries	50114 2820	32,952	32,659	32,523
Other Salaries	50100 2820	17,237	17,236	17,165
<b>Employee Benefits</b>				
Group Insurance	50210 2820	6,021	6,009	6,006
Medicare	50225 2820	676	667	662
Louisiana Teacher Retirement	50231 2820	12,798	8,313	4,583
Workmen's Compensation	50260 2820	718	682	680
Accumulated Sick Leave Severance Pay	50281 2820	4,764		3,000
<b>Personnel (Human Resources) Services</b>				
Personnel/Human Resource Director Salaries	50111 2831	98,078	98,078	97,669
Other Personnel Services Supervisors	50111 2830	82,080	82,080	81,738
Clerical/Secretarial Personnel Salaries	50114 2830	165,869	153,926	158,116
Fingerprinting and Background Check	50339 2830	17,712	39,491	43,000
Purchased Professional and Technical Services	50300 2830	91,498	75,315	76,000
Advertising and Public Notices	50540 2830	36,263	13,917	20,000
Travel Expense Reimbursement	50582 2830	15,342	14,042	15,345
Materials and Supplies	50610 2830	559	840	1,395
Miscellaneous Expenditures	50890 2830	7,406	9,465	9,630
<b>Employee Benefits</b>				
Group Insurance	50210 2830	26,375	26,561	29,640
Social Security	50220 2830	456		
Medicare	50225 2830	4,692	4,471	4,469
Louisiana Teacher Retirement	50231 2830	86,307	88,866	90,119
Workmen's Compensation	50260 2830	2,463	2,367	2,396
Accumulated Annual Leave Severance Pay	50282 2820	892		
<b>Administrative Technical Services (Data Processing)</b>				
Supervisor/Coordinator Salaries	50111 2841	84,546	44,387	5,386
System Analysts Salaries	50118 2842	180,989	189,791	185,787
Computer Operators Salaries	50118 2844	36,745	36,745	36,592
Other Data Processing Salaries	50100 2840	264,231	237,939	225,672
Purchased Technical Services	50340 2840	1,008,842	820,590	820,590
Repairs and Maintenance Services	50430 2840		1,785	1,785



**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 1**

**001 General Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Communications (phone, internet, postage)	50530 2840	\$ 387,612	\$ 584,633	\$ 650,178
Travel Expense Reimbursement	50582 2840	13,983	8,654	13,810
Technology-Related Supplies	50615 2840	242,433	111,320	170,920
Technology Software	50735 2840	435,180	404,598	343,605
Employee Benefits				
Group Insurance	50210 2840	39,097	41,661	37,680
Medicare	50225 2840	7,821	7,111	6,107
Louisiana Teacher Retirement	50231 2840	145,200	136,058	121,570
Workmen's Compensation	50260 2840	4,041	3,796	3,219
Health Benefits (retirees)	50270 2840	1,465	4,396	4,400
Accumulated Sick Leave Severance Pay	50281 2840	2,705	11,485	2,000
Accumulated Annual Leave Severance Pay	50282 2840		3,875	
Other Central Service Services				
Clerical/Secretarial Salaries	50114 2890	33,706	31,190	26,449
Employee Benefits				
Group Insurance	50210 2890	6,356	6,347	6,345
Social Security	50220 2890	443	271	
Medicare	50225 2890	414	371	296
Louisiana Teacher Retirement	50231 2890	6,773	7,065	7,062
Workmen's Compensation	50260 2890	239	213	188
<b>Total Central Services</b>		<b>3,819,863</b>	<b>3,477,519</b>	<b>3,457,815</b>
<b>Total Support Service Expenditures</b>		<b>47,324,316</b>	<b>42,426,748</b>	<b>39,406,594</b>
<b>NON-INSTRUCTIONAL SERVICES</b>				
<b>Food Service Programs:</b>				
Miscellaneous Expenditures	50890 3100	3,898	3,888	
Employee Benefits				
Group Insurance	50210 3100	60	60	60
<b>Total Food Service</b>		<b>3,958</b>	<b>3,948</b>	<b>60</b>
<b>Community Service Programs:</b>				
Agriculture Extension	50330 3300	12,560	12,560	12,560
<b>Total Community Service</b>		<b>12,560</b>	<b>12,560</b>	<b>12,560</b>
<b>Total Non-Instructional Services</b>		<b>16,518</b>	<b>16,508</b>	<b>12,620</b>
<b>FACILITY ACQUISITION AND CONSTRUCTION SERVICES:</b>				
Architect/Engineering Services	50334 4300	212,459	116,520	106,725
Building Acquisition and Construction	50450 4500		2,747	1,786
Building Improvements - Renovate/Remodel	50450 4600	33,070		
Other Purchased Property Services	50400 4900	217,666	122,085	
Other Purchased Services	50500 4900	330		
Materials and Supplies	50610 4900	14,078	14,731	3,848
<b>Total Facility Acquisition and Construction</b>		<b>477,603</b>	<b>256,083</b>	<b>112,359</b>
<b>DEBT SERVICE:</b>				
Interest (long-term)	50832 5100	89,108	74,368	58,308
Redemption of Principal	50831 5100	335,000	365,000	400,000
<b>Total Debt Service</b>		<b>424,108</b>	<b>439,368</b>	<b>458,308</b>
Appropriations to Type 1 Charter Schools		8,974,502	8,582,045	8,570,566

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

Schedule 1

**001 General Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Total Expenditures		\$ 125,013,881	\$ 117,360,770	\$ 114,457,301
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(32,650,674)	(23,773,582)	(22,578,930)
OTHER FINANCING SOURCES (USES): SOURCES:				
Transfers of Indirect Cost (Received)	45210 0000	580,087	718,502	690,957
Operating Transfers In Salaries	45220 0000	17,704,586	17,834,675	16,915,344
Operating Transfers In - MFP	45220 0000	3,087,400		
Operating Transfers In - Charter Schools	45220 0000	6,717,000	6,724,189	6,724,189
Operating Transfers In - General	45220 0000	2,200,000		
Operating Transfers In - Tennis Courts	45220 0000	243,806		
Operating Transfers In - Fees	45220 0000	626,958		
Operating Transfers In - Other Fund Types	45220 0000	1,000,000		
Proceeds - Disposal of Real/Personal Property	45300 0000	(16,177)	1,035	
Operating Transfer Out - Medicaid Fund	50932 5200		(638,497)	(514,067)
Total Other Financing Sources (Uses)		32,143,660	24,639,904	23,816,423
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		(507,014)	866,322	1,237,493
BEGINNING FUND BALANCE		150,714	(356,300)	510,022
ENDING UNRESTRICTED/UNDESIGNATED FUND BALANCE		\$ (356,300)	\$ 510,022	\$ 1,747,515

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

**Schedule 2**

**101 Safety Tax Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES FROM:</b>				
<b>LOCAL SOURCES:</b>				
Ad Valorem Taxes - Renewable	41112 0000	\$ 4,010,479	\$ 3,756,699	\$ 3,431,200
Ad Valorem Taxes - Renewable	41112 0000	397	1,121	1,100
<b>Total Revenues</b>		<b>4,010,876</b>	<b>3,757,820</b>	<b>3,432,300</b>
<b>EXPENDITURES FOR:</b>				
<b>INSTRUCTION:</b>				
<b>Other Education:</b>				
Alternative School Programs				
Purchased Professional Services	50300 1480	702,188	714,939	715,000
<b>Total Other Education</b>		<b>702,188</b>	<b>714,939</b>	<b>715,000</b>
<b>Total Instruction Expenditures</b>		<b>702,188</b>	<b>714,939</b>	<b>715,000</b>
<b>SUPPORT SERVICES:</b>				
<b>General Administration:</b>				
Board of Education Services				
Pension Fund Deduction	50313 2315	131,485	119,128	109,600
Audit Services	50333 2311			1,338
<b>Total General Administration</b>		<b>131,485</b>	<b>119,128</b>	<b>110,938</b>
<b>Operation and Maintenance of Plant Services</b>				
Supervisor Salaries	50111 2620	58,382	60,931	60,647
Safety and Security Staff	50118 2660			216,622
Other Salaries	50100 2660	4,400	1,400	
Operation and Maintenance of Buildings				
Repairs and Maintenance Services	50430 2620		150,000	150,000
Care and Upkeep of Grounds				
Materials and Supplies	50610 2630		14,696	
Safety and Security				
Repairs and Maintenance Services	50430 2660		131,656	558,192
Travel Expense Reimbursement	50582 2660	7,067	4,470	8,900
Other Purchased Services	50500 2660	708	315	
Materials and Supplies	50610 2660	282,043	246,499	300,000
Technology-Related Supplies	50615 2660	315	1,145	5,000
Technology Software	50735 2660	31,000	43,471	
Employee Benefits				
Group Insurance	50210 2600	6,727	6,345	28,136
Medicare	50225 2600	833	821	1,462
Teachers Retirement System	50231 2600	16,034	16,580	28,725

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 2

**101 Safety Tax Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Workers Compensation	50260 2600	\$ 738	\$ 582	\$ 16,374
Total Operation and Maintenance of Plant Services		<b>408,247</b>	<b>678,911</b>	<b>1,374,058</b>
<u>Student Transportation Services:</u>				
Supervision of Transportation Services				
Technology Software	50735 2710	75,040	33,040	
Total Student Transportation Services		<b>75,040</b>	<b>33,040</b>	
Total Support Service Expenditures		<b>614,772</b>	<b>831,079</b>	<b>1,484,996</b>
<u>FACILITY ACQUISITION AND CONSTRUCTION:</u>				
Architect/Engineering Services	50334 4300	134,227	71,537	69,433
Building Improvements - Renovate/Remodel	50450 4600	571,655	1,141,292	83,767
Other Purchased Property Services	50400 4900	3,000		
Materials and Supplies	50610 4600	810	1,046	
Total Facility Acquisition and Construction		<b>709,692</b>	<b>1,213,875</b>	<b>153,200</b>
Total Expenditures		<b>2,026,652</b>	<b>2,759,893</b>	<b>2,353,196</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>1,984,224</b>	<b>997,927</b>	<b>1,079,104</b>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers Out - MFP	50932 5200	(158,769)		
Operating Transfers Out - Charter Schools	50932 5200	(665,589)	(665,589)	(665,589)
Operating Transfers Out - Fees	50932 5200	(626,958)		
Total Other Financing Sources (Uses)		<b>(1,451,316)</b>	<b>(665,589)</b>	<b>(665,589)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		<b>532,908</b>	<b>332,338</b>	<b>413,515</b>
BEGINNING FUND BALANCE		2,597,236	3,130,144	3,462,482
ENDING FUND BALANCE		<b>\$ 3,130,144</b>	<b>\$ 3,462,482</b>	<b>\$ 3,875,997</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

Schedule 3

**102 Salary Supplement Fund**

ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>			
<b>LOCAL SOURCES:</b>			
Ad Valorem Taxes - Renewable	\$ 7,502,117	\$ 7,034,382	\$ 6,424,600
Interest on Investments	26,686	7,723	7,000
Net Change in Fair Value of Investments	(14,072)	(1,004)	(1,000)
Total Revenues	<b>7,514,731</b>	<b>7,041,101</b>	<b>6,430,600</b>
<b>EXPENDITURES FOR:</b>			
<b>SUPPORT SERVICES:</b>			
<b>General Administration:</b>			
Board of Education Services			
Pension Fund Deduction	50313 2310 246,206	223,067	205,200
Audit Services	50333 2310 2,595	4,566	1,060
Total General Administration	<b>248,801</b>	<b>227,633</b>	<b>206,260</b>
<b>Business Services:</b>			
Fiscal Services			
Technical Services	50340 2510 1,800	320	320
Total Business Administration	<b>1,800</b>	<b>320</b>	<b>320</b>
Total Expenditures	<b>250,601</b>	<b>227,953</b>	<b>206,580</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<b>7,264,130</b>	<b>6,813,148</b>	<b>6,224,020</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers Out - Salaries	50932 5200 (6,685,000)	(5,454,148)	(4,865,020)
Operating Transfers Out - MFP	50932 5200 (381,500)		
Operating Transfers Out - Charter Schools	50932 5200 (1,359,000)	(1,359,000)	(1,359,000)
Total Other Financing Sources (Uses)	<b>(8,425,500)</b>	<b>(6,813,148)</b>	<b>(6,224,020)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<b>(1,161,370)</b>		
BEGINNING FUND BALANCE	1,272,404	111,034	111,034
ENDING FUND BALANCE	<b>\$ 111,034</b>	<b>\$ 111,034</b>	<b>\$ 111,034</b>

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 4**

**103 Air Conditioning Maintenance Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES FROM:</b>				
<b>LOCAL SOURCES:</b>				
Ad Valorem Taxes - Renewable	41112 0000	\$ 7,502,116	\$ 7,034,382	\$ 6,424,600
Interest on Investments	41510 0000	7,766	2,922	2,000
Net Change in Fair Value of Investments	41530 0000	(4,002)	(272)	(300)
<b>Total Revenues</b>		<b>7,505,880</b>	<b>7,037,032</b>	<b>6,426,300</b>
<b>EXPENDITURES FOR:</b>				
<b>SUPPORT SERVICES:</b>				
<b>General Administration:</b>				
Board of Education Services				
Pension Fund Deduction	50313 2310	246,206	223,067	205,200
Audit Services	50333 2310	2,601	4,576	2,243
Advertising	50540 2310			
<b>Total General Administration</b>		<b>248,807</b>	<b>227,643</b>	<b>207,443</b>
<b>Business Services:</b>				
Fiscal Services				
Accountant/Auditor/Budget Analyst	50118 2510	15,104	15,104	15,041
Technical Services	50340 2510	513	94	500
Employee Benefits				
Group Insurance	50210 2510	2,204	2,204	2,202
Medicare	50225 2510	188	185	181
Teachers Retirement System	50231 2510	3,852	4,018	4,016
Workmen's Compensation	50260 2510	107	107	107
<b>Total Business Administration</b>		<b>21,968</b>	<b>21,712</b>	<b>22,047</b>
<b>Operation and Maintenance of Plant Services</b>				
Supervisor Salaries	50111 2610	55,242	60,264	60,013
Secretary Salaries	50114 2610	32,211		
Custodian/Building Maintenance Salaries	50116 2690			
Skilled Craftsman Salaries	50117 2690	988,681	939,494	927,732
Operation and Maintenance of Buildings				
Building Repairs and Maintenance Services	50430 2620	491,281	276,078	879,500
Building Repairs and Maintenance Supplies	50610 2620	419,248	363,279	500,000
Electricity	50622 2620	1,995,404	1,846,284	2,000,000
Equipment	50730 2620			
Care and Upkeep of Equipment				
Supplies	50600 2640	20,697	7,802	50,000
Equipment	50730 2640			

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 4

**103 Air Conditioning Maintenance Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Vehicle Operation and Maintenance				
Fuel	50626 2650	\$ 20,339	\$ 25,526	\$ 31,000
Employee Benefits				
Group Insurance	50210 2690	144,715	124,733	129,399
Social Security	50220 2690			
Medicare	50225 2690	14,368	13,990	12,913
Teachers Retirement System	50231 2690	19,207	11,479	11,463
Louisiana School Employee Retirement	50233 2690	252,398	247,647	264,548
Workmen's Compensation	50260 2690	73,733	73,454	68,707
Health Benefits (Retirees)	50270 2690	16,099	25,021	37,600
Sick Leave Severance Pay	50281 2690		14,178	3,055
Annual Leave Severance Pay	50282 2690	4,690	33,254	11,791
Total Operation and Maintenance of Plant Services		<b>4,548,313</b>	<b>4,062,483</b>	<b>4,987,721</b>
Total Support Service Expenditures		<b>4,819,088</b>	<b>4,311,838</b>	<b>5,217,211</b>
<b>FACILITY ACQUISITION AND CONSTRUCTION:</b>				
Architect/Engineering Services	50334 4300	146,386	40,011	988
Building Improvements - Renovate/Remodel	50450 4600	1,144,239	566,529	2,294
Total Facility Acquisition and Construction		<b>1,290,625</b>	<b>606,540</b>	<b>3,282</b>
Total Expenditures		<b>6,109,713</b>	<b>4,918,378</b>	<b>5,220,493</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>1,396,167</b>	<b>2,118,654</b>	<b>1,205,807</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers Out - MFP	50932 5200	(1,390,400)		
Operating Transfers Out - Charter Schools	50932 5200	(1,746,800)	(1,846,800)	(1,846,800)
Total Other Financing Sources (Uses)		<b>(3,137,200)</b>	<b>(1,846,800)</b>	<b>(1,846,800)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		<b>(1,741,033)</b>	<b>271,854</b>	<b>(640,993)</b>
BEGINNING FUND BALANCE		3,246,321	1,505,288	1,777,142
ENDING FUND BALANCE		<b>\$ 1,505,288</b>	<b>\$ 1,777,142</b>	<b>\$ 1,136,149</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

Schedule 5

**104 Retirement Supplement Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>				
<b>LOCAL SOURCES:</b>				
Ad Valorem Taxes - Renewable	41112 0000	\$ 2,003,220	\$ 1,878,322	\$ 1,715,500
Interest on Investments	41510 0000	859	558	200
Total Revenues		<b>2,004,079</b>	<b>1,878,880</b>	<b>1,715,700</b>
<b>EXPENDITURES FOR:</b>				
<b>SUPPORT SERVICES:</b>				
<b>General Administration:</b>				
Board of Education Services				
Audit Services	50333 2310	691	1,222	283
Pension Fund Deduction	50313 2310	65,743	59,564	54,800
Total General Administration		<b>66,434</b>	<b>60,786</b>	<b>55,083</b>
Total Expenditures		<b>66,434</b>	<b>60,786</b>	<b>55,083</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>1,937,645</b>	<b>1,818,094</b>	<b>1,660,617</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers Out - Salaries	50932 5200	(1,937,645)	(1,818,094)	(1,660,617)
Total Other Financing Sources (Uses)		<b>(1,937,645)</b>	<b>(1,818,094)</b>	<b>(1,660,617)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES				
BEGINNING FUND BALANCE		-	-	-
ENDING FUND BALANCE		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 6

**011 1995 Sales Tax Salary Restricted Fund**

ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>			
<b>LOCAL SOURCES:</b>			
Sales and Use Taxes	41131 0000 \$ 11,653,418	\$ 12,721,033	\$ 12,540,400
Interest on Investments	41510 0000 26,192	9,061	9,061
Net Increase from Investments	41530 0000 (14,283)	(1,019)	(1,019)
<b>Total Revenues</b>	<b>11,665,327</b>	<b>12,729,075</b>	<b>12,548,442</b>
<b>EXPENDITURES FOR:</b>			
<b>SUPPORT SERVICES:</b>			
<b>General Administration:</b>			
Board of Education Services			
Audit Services	50333 2310 5,443	9,617	1,710
<b>Total General Administration</b>	<b>5,443</b>	<b>9,617</b>	<b>1,710</b>
<b>Business Services</b>			
Fiscal Services			
Purchased Technical Services	50340 2510 1,827	325	325
<b>Total Business Services</b>	<b>1,827</b>	<b>325</b>	<b>325</b>
<b>Total Expenditures</b>	<b>7,270</b>	<b>9,942</b>	<b>2,035</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>11,658,057</b>	<b>12,719,133</b>	<b>12,546,407</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers Out - Salaries	50932 5200 (8,901,941)	(10,562,433)	(10,389,707)
Operating Transfers Out - MFP	50932 5200 (605,500)		
Operating Transfers Out - Charter Schools	50932 5200 (2,156,700)	(2,156,700)	(2,156,700)
<b>Total Other Financing Sources (Uses)</b>	<b>(11,664,141)</b>	<b>(12,719,133)</b>	<b>(12,546,407)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(6,084)</b>		
<b>BEGINNING FUND BALANCE</b>	<b>6,084</b>		
<b>ENDING FUND BALANCE</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 7

**012 1995 Sales Tax Textbook Restricted Fund**

ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>			
<b>LOCAL SOURCES:</b>			
Sales and Use Taxes	\$ 685,495	\$ 748,296	\$ 737,700
Interest	283	216	216
<b>Total Revenues</b>	<b>685,778</b>	<b>748,512</b>	<b>737,916</b>
<b>EXPENDITURES:</b>			
<b>INSTRUCTION:</b>			
<b>Regular Programs:</b>			
Textbooks/Workbooks	507,512	185,635	1,100,000
<b>Total Regular Instruction</b>	<b>507,512</b>	<b>185,635</b>	<b>1,100,000</b>
<b>General Administration:</b>			
Board of Education Services			
Audit Services	317	561	239
<b>Total General Administration</b>	<b>317</b>	<b>561</b>	<b>239</b>
<b>Total Expenditures</b>	<b>507,829</b>	<b>186,196</b>	<b>1,100,239</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>177,949</b>	<b>562,316</b>	<b>(362,323)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers Out - MFP	(244,100)		
Operating Transfers Out - Charter Schools	(257,100)	(257,100)	(257,100)
<b>Total Other Financing Sources (Uses)</b>	<b>(501,200)</b>	<b>(257,100)</b>	<b>(257,100)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(323,251)</b>	<b>305,216</b>	<b>(619,423)</b>
<b>BEGINNING FUND BALANCE</b>	<b>863,808</b>	<b>540,557</b>	<b>845,773</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 540,557</b>	<b>\$ 845,773</b>	<b>\$ 226,350</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

**Schedule 8**

**013 1995 Sales Tax Technology Restricted Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>				
<b>Parishwide:</b>				
Sales and Use Taxes	41131 0000	\$ 1,370,990	\$ 1,496,592	\$ 1,475,300
Interest	41510 0000	187		
Rentals	41910 0000	10,447	7,836	7,836
Refund of Prior Year Expenditure - E-Rate	41993 0000	1,057,226	8,320	
<b>Total Revenues</b>		<b>2,438,850</b>	<b>1,512,748</b>	<b>1,483,136</b>
<b>EXPENDITURES:</b>				
<b>INSTRUCTION:</b>				
<b>Regular Programs:</b>				
Materials and Supplies	50610 1100	7,500		
<b>Total Instruction Expenditures</b>		<b>7,500</b>		
<b>SUPPORT SERVICES:</b>				
<b>General Administration:</b>				
Board of Education Services				
Audit Services	50333 2310	641	1,131	799
<b>Total General Administration</b>		<b>641</b>	<b>1,131</b>	<b>799</b>
<b>Central Services:</b>				
Administrative Technical Services				
Other Data Processing Salaries	50119 2840	388,308	332,222	321,300
Technology-Related Supplies	50615 2840	2,403,663	676,321	800,000
Technology-Related Software	50735 2840	77,032	50,481	
Employee Benefits				
Group Insurance	50210 2840	72,222	69,500	65,593
Medicare	50225 2840	4,436	3,573	3,528
Louisiana Teacher Retirement	50231 2840	96,730	84,660	80,641
Workers Compensation	50260 2840	2,757	2,372	2,281
<b>Total Central Services</b>		<b>3,045,148</b>	<b>1,219,129</b>	<b>1,273,343</b>
<b>Total Support Service Expenditures</b>		<b>3,045,789</b>	<b>1,220,260</b>	<b>1,274,142</b>
<b>Total Expenditures</b>		<b>3,053,289</b>	<b>1,220,260</b>	<b>1,274,142</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

**Schedule 8**

**013 1995 Sales Tax Technology Restricted Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (614,439)	\$ 292,488	\$ 208,994
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In - Technology	50932 5200	503,964		
Operating Transfers Out - Charter Schools	50932 5200		(100,000)	(100,000)
Total Other Financing Sources (Uses)		<b>503,964</b>	<b>(100,000)</b>	<b>(100,000)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		<b>(110,475)</b>	<b>192,488</b>	<b>108,994</b>
BEGINNING FUND BALANCE		44,334	(66,141)	126,347
ENDING FUND BALANCE		<b>\$ (66,141)</b>	<b>\$ 126,347</b>	<b>\$ 235,341</b>

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 9

**004 Medicaid Fund**

ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>			
<b>LOCAL SOURCES:</b>			
Interest on Investments	41510 0000 \$ 159	\$	\$
Medicaid (Therapy Services)	41991 0000 1,271,289	1,098,568	933,376
<b>Total Revenues</b>	<b>1,271,448</b>	<b>1,098,568</b>	<b>933,376</b>
<b>EXPENDITURES:</b>			
<b>SUPPORT SERVICES:</b>			
<b>Pupil Support Services:</b>			
<b>Health Services - All Students</b>			
Nurse Salaries	50118 2134 853,589	810,660	818,650
Other Salaries	50100 2130 31,539	31,539	31,408
Health Service Clerical/Secretarial Salaries	50114 2130 158,647	147,895	147,895
Purchased Professional and Technical Services	50320 2130 454		
Travel Expense Reimbursement	50582 2130 7,633	5,713	9,000
Materials and Supplies	50610 2130 12,348	7,069	12,000
<b>Employee Benefits</b>			
Group Insurance	50210 2130 111,222	105,081	103,835
Medicare	50225 2130 13,724	12,790	12,878
Louisiana Teacher Retirement	50231 2130 267,140	255,640	258,070
Workmen's Compensation	50260 2130 7,459	7,038	
Sick Leave Severance Pay	50281 2130 6,813		5,791
<b>Speech Pathology &amp; Audiology - Special Needs</b>			
Supervisor Salaries	50111 2151 31,410	30,740	28,249
<b>Employee Benefits</b>			
Group Insurance	50210 2150 57	47	2,387
Medicare	50225 2150 455	446	
Louisiana Teacher Retirement	50231 2150 8,008	8,178	
Workmen's Compensation	50260 2150 223	223	
<b>Occupational Therapy and Related Services</b>			
Travel Expense Reimbursement	50582 2160 4,281	3,984	5,200
<b>Total Pupil Support Services</b>	<b>1,515,002</b>	<b>1,427,043</b>	<b>1,435,363</b>
<b>Instructional Staff Services:</b>			
<b>Staff Training Services - Special Education</b>			
Travel Expense Reimbursement	50582 2232	275	458
<b>Staff Training Services - Other Special Instruction</b>			
Purchased Professional Services	50320 2234	200	

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 9

**004 Medicaid Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Communications (phone/internet/post)	50530 2620	\$	\$ 1,441	\$
Total Instructional Staff Services			<b>1,916</b>	<b>458</b>
<hr/> <b>General Administration Services</b> <hr/>				
Board of Education Services				
Audit Services	50333 2311	552	958	622
Total General Administration Services		<b>552</b>	<b>958</b>	<b>622</b>
<hr/> <b>Business Services</b> <hr/>				
Fiscal Services				
Materials and Supplies	50610 2510	554		
Total Business Services		<b>554</b>		
<hr/> <b>Operation and Maintenance of Plant Services</b> <hr/>				
Safety and Security				
Communications (phone/internet/post)	50530 2660	11,500	11,000	11,000
Total Operation and Maintenance of Plant Services		<b>11,500</b>	<b>11,000</b>	<b>11,000</b>
<hr/> <b>Central Services:</b> <hr/>				
Administrative Technical Services				
Technology Materials and Supplies	50635 2840		240	
Total Central Services			<b>240</b>	
Total Support Service Expenditures		<b>1,527,608</b>	<b>1,441,157</b>	<b>1,447,443</b>
Total Expenditures		<b>1,527,608</b>	<b>1,441,157</b>	<b>1,447,443</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCEHS OVER EXPENDITURES AND OTHER USES		<b>(256,160)</b>	<b>(342,589)</b>	<b>(514,067)</b>
<hr/> <b>OTHER FINANCING USES:</b> <hr/>				
Operating Transfers In - General Fund	45220 0000		638,497	514,067
Operating Transfers Out- MFP	50932 5200	(22,931)		
Operating Transfers Out- Charter Schools	50932 5200	(181,711)		
Total Other Financing Uses		<b>(204,642)</b>	<b>638,497</b>	<b>514,067</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

**Schedule 9**

**004 Medicaid Fund**

		Estimated	
<u>ACCOUNT #</u>	<u>Actual</u> <u>6/30/2017</u>	<u>Actual</u> <u>6/30/2018</u>	<u>Original Budget</u> <u>6/30/2019</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (460,802)	\$ 295,908	\$
BEGINNING FUND BALANCE	164,894	(295,908)	_____
ENDING FUND BALANCE	<u>\$ (295,908)</u>	<u>\$</u>	<u>\$</u>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

Schedule 10

**014 Major Maintenance Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES FROM:</b>				
<b>LOCAL SOURCES:</b>				
Interest	41510 0000	\$ 15	\$ 35	\$
Earnings on 16th Section Property	41541 0000	187,541	45,555	50,000
<b>Total Revenues</b>		<b>187,556</b>	<b>45,590</b>	<b>50,000</b>
<b>EXPENDITURES FOR:</b>				
<b>SUPPORT SERVICES:</b>				
<b>General Administration:</b>				
Board of Education Services				
Audit Services	50333 2311	165	288	272
<b>Total General Administration</b>		<b>165</b>	<b>288</b>	<b>272</b>
<b>FACILITY ACQUISITION AND CONSTRUCTION SERVICES:</b>				
Architect/Engineering Services	50334 4300	10,260		
Building Improvements - Renovate/Remodel	50450 4300	24,975		
<b>Total Facility Acquisition and Construction</b>		<b>35,235</b>		
<b>Total Expenditures</b>		<b>35,400</b>	<b>288</b>	<b>272</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>152,156</b>	<b>45,302</b>	<b>49,728</b>
<b>OTHER FINANCING USES:</b>				
Operating Transfers Out - Charter Schools	50932 5200	(100,000)		
<b>Total Other Financing Uses</b>		<b>(100,000)</b>		
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>		<b>52,156</b>	<b>45,302</b>	<b>49,728</b>
<b>BEGINNING FUND BALANCE</b>		<b>(1,721,754)</b>	<b>(1,669,598)</b>	<b>(1,624,296)</b>
<b>ENDING FUND BALANCE</b>		<b>\$ (1,669,598)</b>	<b>\$ (1,624,296)</b>	<b>\$ (1,574,568)</b>



**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 11

**015 Sixteenth Section Land Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES FROM:</b>				
<b>LOCAL SOURCES:</b>				
Interest on Investments	41510 0000	\$ 60	\$ 119	\$
Earnings on 16th Section Property	41541 0000	97,807	47,381	50,000
<b>Total Revenues</b>		<b>97,867</b>	<b>47,500</b>	<b>50,000</b>
<b>EXPENDITURES FOR:</b>				
<b>SUPPORT SERVICES:</b>				
<b>General Administration:</b>				
Board of Education Services				
Legal Services	50332 2311	2,500		
Audit Services	50333 2311	52,070	29,648	28,850
Advertising	50540 2311	445	974	
<b>Total General Administration</b>		<b>55,015</b>	<b>30,622</b>	<b>28,850</b>
<b>Operation and Maintenance of Plant Services</b>				
Care and Upkeep of Grounds				
Lawn Care	50424 2630	5,224		
Materials and Supplies	50610 2630	531		
<b>Total Operation and Maintenance of Plant Services</b>		<b>5,755</b>		
<b>FACILITY ACQUISITION AND CONSTRUCTION SERVICES:</b>				
Architect/Engineering Services	50334 4300			20,000
<b>Total Facility Acquisition and Construction</b>				<b>20,000</b>
<b>Total Expenditures</b>		<b>60,770</b>	<b>30,622</b>	<b>48,850</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>37,097</b>	<b>16,878</b>	<b>1,150</b>
<b>OTHER FINANCING USES:</b>				
Operating Transfers Out - Salaries	50932 5200	(80,000)		
Operating Transfers Out - MFP	50932 5200	(103,100)		
Operating Transfers Out- Charter Schools	50932 5200	(11,100)		
<b>Total Other Financing Uses</b>		<b>(194,200)</b>		

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

**Schedule 11**

**015 Sixteenth Section Land Fund**

ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (157,103)	\$ 16,878	\$ 1,150
BEGINNING FUND BALANCE	374,775	217,672	234,550
ENDING FUND BALANCE	<u>\$ 217,672</u>	<u>\$ 234,550</u>	<u>\$ 235,700</u>

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 12**

**105 Child Nutrition Fund**

ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES :</b>			
<b>LOCAL SOURCES:</b>			
Interest on Investments	41510 0000 \$ 6,350	\$ 6,700	\$ 6,100
Food Service Income from Meals	41610 0000 1,301,066	1,280,671	1,200,000
Food Service Income from Extra Sales	41620 0000 152,006	133,144	130,000
Total Local Sources	<b>1,459,422</b>	<b>1,420,515</b>	<b>1,336,100</b>
<b>STATE SOURCES:</b>			
<b>Unrestricted:</b>			
State Public School Fund (MFP) - School Lunch	43110 0000 1,546,100	1,546,100	1,546,100
Total State Sources	<b>1,546,100</b>	<b>1,546,100</b>	<b>1,546,100</b>
Total Revenue from State Sources	<b>1,546,100</b>	<b>1,546,100</b>	<b>1,546,100</b>
<b>FEDERAL SOURCES:</b>			
<b>Restricted - Through State:</b>			
School Food Service - Section Four	44515 0760 564,150	549,966	540,000
School Food Service - Section Eleven	44515 0761 3,643,224	3,425,429	3,400,000
School Food Service - Snack Reimbursement	44515 0762 55,569	53,588	50,000
School Food Service - Breakfast	44515 0763 1,271,975	1,182,582	1,150,000
School Food Service - Menu Certification	44515 0765 105,778	99,994	90,000
Total Restricted Through State	<b>5,640,696</b>	<b>5,311,559</b>	<b>5,230,000</b>
<b>Revenue for/on Behalf of LEA:</b>			
Value of USDA Commodities	44920 0000 673,275	631,009	631,000
Total Revenue for/on Behalf of LEA	<b>673,275</b>	<b>631,009</b>	<b>631,000</b>
Total Federal Sources	<b>6,313,971</b>	<b>5,942,568</b>	<b>5,861,000</b>
Total Revenues	<b>9,319,493</b>	<b>8,909,183</b>	<b>8,743,200</b>
<b>EXPENDITURES FOR:</b>			
<b>SUPPORT SERVICES</b>			
<b>Operation and Maintenance of Plant Services</b>			
Operation and Maintenance of Buildings			
Materials and Supplies	50610 2620 7,703		8,000
Care and Upkeep of Equipment			
Repairs and Maintenance Services	50430 2640 25,074	16,726	25,000

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 12**

**105 Child Nutrition Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Materials and Supplies	50610 2640	\$ 61,000	\$ 36,650	\$ 60,000
Total Operation and Maintenance of Plant Services		93,777	53,376	93,000
<b>Central Services</b>				
<hr/>				
Administrative Technical Services				
System Analysts Salaries	50118 2842	13,083	13,083	13,029
Employee Benefits				
Group Insurance	50210 2840	23	23	23
Medicare	50225 2840	190	190	189
Louisiana Teacher Retirement	50231 2840	3,336	3,480	3,479
Total Central Services		<b>16,632</b>	<b>16,776</b>	<b>16,720</b>
Total Support Service Expenditures		<b>110,409</b>	<b>70,152</b>	<b>109,720</b>
<b>NON-INSTRUCTIONAL SERVICES</b>				
<hr/>				
<b>Food Service Programs:</b>				
Administrative Salaries	50111 3100	860,494	884,965	856,348
Clerical/Secretarial Salaries	50114 3100	121,445	117,651	120,032
Service Worker Salaries	50116 3100	2,120,198	2,138,187	2,104,474
Substitute Salaries	50124 3100	8,558		20,000
Repairs and Maintenance Services	50430 3100	27,319	38,025	50,000
Rental of Equipment and Vehicles	50442 3100	1,008	684	2,000
Telephone and Postage	50530 3100	2,700	200	10,000
Advertising	50540 3100	1,375	1,150	1,500
Printing and Binding	50550 3100	10,691	8,865	11,000
Travel Expense Reimbursement	50582 3100	17,547	16,478	30,000
Materials and Supplies	50610 3100	314,687	307,439	340,000
Energy (Gas, Electricity, etc.)	50626 3100	2,544	3,638	5,000
Food - Purchased	50631 3100	2,914,389	2,729,323	3,050,000
Food - Commodities	50632 3100	526,119	497,781	570,000
Technology Software	50735 3100		5,585	26,721
Equipment	50730 3100	29,102	36,326	50,000
Miscellaneous	50890 3100	13,276	7,393	15,000
Employee Benefits				
Group Insurance	50210 3100	618,419	598,901	577,043
Social Security	50220 3100	13,903	9,726	14,968
Medicare	50225 3100	37,212	36,960	34,382
Louisiana Teacher Retirement	50231 3100	727,262	778,236	772,057
Louisiana School Employee Retirement	50233 3100	13,269	13,455	8,113
Health Benefits (retirees)	50270 3100	271,983	287,070	285,000
Sick Leave Severance Pay	50281 3100	15,046	13,578	15,000

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

Schedule 12

**105 Child Nutrition Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Annual Leave Severance Pay	50282 3100	\$	\$	\$
Total Food Service		<b>8,668,546</b>	<b>8,531,616</b>	<b>8,968,638</b>
Total Support Service Expenditures		<b>8,668,546</b>	<b>8,531,616</b>	<b>8,968,638</b>
Total Expenditures		<b>8,778,955</b>	<b>8,601,768</b>	<b>9,078,358</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>540,538</b>	<b>307,415</b>	<b>(335,158)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers Out - MFP	50932 5200	(181,100)		
Operating Transfers Out - Charter Schools	50932 5200	(339,000)	(339,000)	(339,000)
Proceeds - Disposal Of Real/Personal Property	45300 0000	277	433	300
Total Other Financing Sources (Uses)		<b>(519,823)</b>	<b>(338,567)</b>	<b>(338,700)</b>
EXCESS OF (DEFICIENCY) REVENUES AND OTHER SOURCES OVER EXPENDITURES		<b>20,715</b>	<b>(31,152)</b>	<b>(673,858)</b>
BEGINNING FUND BALANCE		1,193,058	1,213,773	1,182,621
ENDING FUND BALANCE		<b>\$ 1,213,773</b>	<b>\$ 1,182,621</b>	<b>\$ 508,763</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

Schedule 13

**106 21<sup>st</sup> Century Horizon Fund**

ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>			
<b>LOCAL SOURCES:</b>			
Interest on Investments	\$ 46,023	\$ 36,168	\$ 100
Total Revenues	<b>46,023</b>	<b>36,168</b>	<b>100</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<b>46,023</b>	<b>36,168</b>	<b>100</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers Out - Salaries in General Fund	50932 5200 (2,200,000)		
Operating Transfers Out - Tennis Courts General Fund	50932 5200 (243,806)		
Operating Transfers Out - IT in Technology Reserve	50932 5200 (503,964)		
Transfers Out - Group Health Fund	50932 5200 (2,000,000)	(800,000)	
Total Other Financing Sources (Uses)	<b>(4,947,770)</b>	<b>(800,000)</b>	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<b>(4,901,747)</b>	<b>(763,832)</b>	<b>100</b>
BEGINNING FUND BALANCE	5,862,135	960,388	196,556
ENDING FUND BALANCE	<b>\$ 960,388</b>	<b>\$ 196,556</b>	<b>\$ 196,656</b>

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 14

**110 Local Grants Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>				
<b>LOCAL SOURCES:</b>				
Contributions and Donations	41920 0000	\$ 46,686	\$ 29,194	\$ 27,462
Other Miscellaneous Revenues	41999 0000	22,820	121,026	9,000
Total Revenue from Local Sources		<b>69,506</b>	<b>150,220</b>	<b>36,462</b>
Total Revenues		<b>69,506</b>	<b>150,220</b>	<b>36,462</b>
<b>EXPENDITURES:</b>				
<b>INSTRUCTION:</b>				
<b>Regular Programs:</b>				
Rental of Equipment	50442 1100	882	1,806	
Other Purchased Services	50530 1100	17,325	16,465	17,325
Travel Expense Reimbursement	50582 1100	3,483	2,020	
Technology-Related Supplies	50615 1100	6,344		4,000
Materials and Supplies	50610 1100	23,603	31,873	7,462
Textbooks/Workbooks	50642 1100	4,118	7,057	
Total Regular Programs		<b>55,755</b>	<b>59,221</b>	<b>28,787</b>
<b>Special Education Programs</b>				
<b>Gifted and Talented Programs</b>				
Other Salaries	50110 1220		200	
Travel Expense Reimbursement	50582 1220		785	
Employee Benefits				
Social Security	50220 1220		12	
Medicare	50225 1220		3	
Technology-Related Supplies	50615 1220	100	1,137	
Materials and Supplies	50610 1220	894	115	
Total Career and Technical Education Programs		<b>994</b>	<b>2,252</b>	
<b>Career and Technical Education Programs</b>				
Materials and Supplies	50610 1300		6,932	
Textbooks/Workbooks	50642 1300		1,599	
Other Purchased Services	50530 1300	7,675		7,675
Total Career and Technical Education Programs		<b>7,675</b>	<b>8,531</b>	<b>7,675</b>
<b>Other Education:</b>				
Materials and Supplies	50610 1410	1,620	78,644	
Total Career and Technical Education Programs		<b>1,620</b>	<b>78,644</b>	

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

Schedule 14

**110 Local Grants Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018		Original Budget 6/30/2019
<b>Special Programs:</b>					
Materials and Supplies	50610 1590	\$ 1,255	\$ 613	\$	
Textbooks/Workbooks	50600 1590	734	382		
Total Career and Technical Education Programs		<b>1,989</b>	<b>995</b>		
Total Instruction Expenditures		<b>68,033</b>	<b>149,643</b>		<b>36,462</b>
<b>SUPPORT SERVICES:</b>					
<b>Instructional Staff Services:</b>					
Instructional Staff Training Services -Career and Technical Education					
Library / Media Services					
Library Books and Periodicals	50640 2252	1,473	577		
Total Instructional Staff Services		<b>1,473</b>	<b>577</b>		
Total Support Service Expenditures		<b>1,473</b>	<b>577</b>		
Total Expenditures		<b>69,506</b>	<b>150,220</b>		<b>36,462</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		_____	_____		_____
ENDING FUND BALANCE		<b>\$ _____</b>	<b>\$ _____</b>		<b>\$ _____</b>



**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 15

**111 State Grants Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>				
<b>STATE SOURCES:</b>				
State Restricted Grants-In-Aid				
Education Support Fund -8g Fund	43220 0000	\$ 176,127	\$ 183,126	\$ 186,449
LA - 4	43240 0000	985,890	812,635	816,342
Other - State Restricted	43290 0000	306,518	138,836	244,677
<b>Total State Sources</b>		<b>1,468,535</b>	<b>1,134,597</b>	<b>1,247,468</b>
<b>Total Revenues</b>		<b>1,468,535</b>	<b>1,134,597</b>	<b>1,247,468</b>
<b>EXPENDITURES:</b>				
<b>INSTRUCTION:</b>				
<b>Regular Instruction Programs</b>				
Other Instructional Salaries	50100 1100		1,630	
Other Purchased Services	50500 1100	1,400		1,400
Materials and Supplies	50610 1100	5,353	13,365	22,437
Textbooks/Workbooks	50642 1100	22,526		22,527
Employee Benefits				
Medicare	50225 1100		24	
Louisiana Teacher Retirement	50231 1100		434	
<b>Total Regular Instruction Programs</b>		<b>29,279</b>	<b>15,453</b>	<b>46,364</b>
<b>Career and Technical Education Programs</b>				
Trade and Industry Teacher Salaries	50112 1350		1,172	
Purchased Professional and Technical Services	50320 1300		5,569	
Other Purchased Services	50500 1300		766	
Materials and Supplies	50610 1300		370	
Other Supplies	50600 1300		2,295	
Textbooks/Workbooks	50642 1300		612	
Employee Benefits				
Louisiana Teachers Retirement	50231 1300		1,048	
<b>Total Career and Technical Education Programs</b>			<b>11,832</b>	
<b>Other Education Programs</b>				
<b>After School Programs - Exclude Special Education</b>				
Teacher Salaries	50112 1460	103,860	32,786	103,860
Other Salaries	50100 1460	11,754	300	11,754
Employee Benefits				
Social Security	50220 1460	3		
Medicare	50225 1460	1,676	479	1,655

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 15

**111 State Grants Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Louisiana Teachers Retirement	50231 1460	\$ 26,301	\$ 7,794	\$ 26,302
Louisiana Teachers Retirement	50231 1460	2,923	83	3,244
<b>Total Other Education Programs</b>		<b>146,517</b>	<b>41,442</b>	<b>146,815</b>
<u>Special Programs:</u>				
<u>Pre-Kindergarten Programs</u>				
Teacher Salaries	50112 1530	592,085	472,585	688,887
Paraprofessional Salaries	50115 1530	241,881	209,529	42,397
Substitute Teacher Salaries	50123 1530	3,268	17,985	
Purchased Professional/Technical Services	50300 1530	675		
Travel Expense Reimbursement	50582 1530	10,258	1,281	
Other Purchased Services	50500 1530	2,871	2,266	
Materials and Supplies	50610 1530	3,327	10,041	11,011
Textbooks/Workbooks	50642 1530	6,586		
Other Supplies	50600 1530		2,279	
Miscellaneous Expenditures	50800 1530		(2)	(4,291)
Employee Benefits				
Group Insurance	50210 1530	88,179	78,714	16,663
Social Security	50220 1530	58	671	
Medicare	50225 1530	10,436	9,132	10,463
Louisiana Teacher Retirement	50231 1530	199,960	172,050	196,418
<b>Total Special Programs</b>		<b>1,159,584</b>	<b>976,531</b>	<b>961,548</b>
<b>Total Instruction Expenditures</b>		<b>1,335,380</b>	<b>1,045,258</b>	<b>1,154,727</b>
<u>SUPPORT SERVICES:</u>				
<u>Pupil Support Services:</u>				
<u>Other Pupil Support Services</u>				
Other Purchase Services	50500 2190	63,750	20,243	8,243
<b>Total Pupil Support Services</b>		<b>63,750</b>	<b>20,243</b>	<b>8,243</b>
<u>Instructional Staff Services:</u>				
<u>Improvement of Instructional Services - Other Special Programs</u>				
Supervisor/Coordinator Salaries	50111 2214		11,250	
Employee Benefits				
Social Security	50220 2214		707	
Medicare	50225 2214		152	
<u>Improvement of Instructional Services - Other Programs</u>				
Coordinators Other Educational Programs Salaries	50111 2219	21,071	21,540	29,739
Employee Benefits				
Group Insurance	50210 2219	1,665	2,311	3,173
Medicare Tax	50225 2219	240	283	391

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

Schedule 15

**111 State Grants Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Louisiana Teacher Retirement	50231 2219	\$ 3,174	\$ 5,690	\$ 36,400
Staff Training - Other				
Other Salaries	50100 2239		8,400	
Other Purchased Services	50500 2239	36,400		
Employee Benefits				
Medicare	50225 2239		122	
Louisiana Teachers Retirement	50231 2239		2,234	7,940
<b>Total Instructional Staff Services</b>		<b>62,550</b>	<b>52,689</b>	<b>77,643</b>
<b>Student Transportation Services:</b>				
Regular Transportation				
Bus Driver Salaries	50116 2720		8,920	
Employee Benefits				
Medicare	50225 2720		129	
Louisiana Teacher Retirement	50231 2720		12	
Louisiana School Employee Retirement	50233 2720		2,381	
Operational Allowance	50583 2720	6,855	4,965	6,855
<b>Total Student Transportation Services</b>		<b>6,855</b>	<b>16,407</b>	<b>6,855</b>
<b>Total Support Service Expenditures</b>		<b>133,155</b>	<b>89,339</b>	<b>92,741</b>
<b>Total Expenditures</b>		<b>1,468,535</b>	<b>1,134,597</b>	<b>1,247,468</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
<b>ENDING FUND BALANCE</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 16

**112 Other Direct Federal Grants Fund**

ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>			
<b>FEDERAL SOURCES:</b>			
Federal Restricted Grants-In-Aid Direct			
Other Restricted Grants - Direct	44390 0000 \$ 192,045	\$ 185,454	\$ 187,436
<b>Total Federal Sources</b>	<b>192,045</b>	<b>185,454</b>	<b>187,436</b>
<b>EXPENDITURES:</b>			
<b>INSTRUCTION:</b>			
<b>Regular Programs:</b>			
Elementary Teacher Salaries	50112 1110 16,013	50,809	20,160
Paraprofessional Salaries	50115 1100 48,217	9,667	9,150
Other Substitute/Temporary Salaries	50120 1100 1,837	16,908	30,333
Purchased Professional Services	50320 1100 1,400	1,475	2,500
Other Purchased Services	50500 1100 33	33	
Travel Expense Reimbursement	50582 1100 4,192	8,501	17,261
Technology-Related Supplies	50615 1100	3,638	5,000
Materials and Supplies	50610 1100 2,645	27,612	29,535
Other Supplies	50600 1100	231	
Other Miscellaneous Expenditures	50800 1100	106	1,300
Employee Benefits			
Group Insurance	50210 1100 8,723		
Social Security	50220 1100 1,158	2,214	2,757
Medicare	50225 1100 890	1,122	865
Louisiana Teacher Retirement	50231 1100 11,557	11,086	4,049
<b>Total Regular Programs</b>	<b>96,665</b>	<b>133,402</b>	<b>122,910</b>
<b>Other Education Programs</b>			
Other Instructional Programs			
Other Supplies	50610 1490 4,088	5,957	
<b>Total Other Education Programs</b>	<b>4,088</b>	<b>5,957</b>	
<b>Total Instruction Expenditures</b>	<b>100,753</b>	<b>139,359</b>	<b>122,910</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

Schedule 16

**112 Other Direct Federal Grants Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>SUPPORT SERVICES:</b>				
<b>Pupil Support Services:</b>				
<b>Attendance and Social Work Services</b>				
Social Worker Salaries	50113 2113	\$ 1,250	\$	\$
Employee Benefits				
Medicare	50225 2110	18		
Louisiana Teacher Retirement	50231 2110	319		
<b>Health Services - All Students</b>				
Supervisor Salaries	50111 2131	1,406		
Other Salaries	50100 2130	531		
Travel Expense Reimbursement	50582 2130	5,854		
Other Supplies	50600 2130	201		
Employee Benefits				
Group Insurance	50210 2130	159		
Social Security	50220 2130	7		
Medicare	50225 2130	26		
Louisiana Teacher Retirement	50231 2130	463		
<b>Total Pupil Support Services</b>		<b>10,234</b>		
<b>Instructional Staff Services:</b>				
<b>Improvement of Instructional Services Other Programs</b>				
Other Salaries	50100 2219	46,581	21,283	43,300
Other Purchased Services	50500 2219	225		300
Employee Benefits				
Group Insurance	50210 2219	6,356	1,058	6,135
Social Security	50220 2219		523	
Medicare	50225 2219	583	292	628
Louisiana Teacher Retirement	50231 2219	11,878	3,417	
<b>Total Instructional Staff Services</b>		<b>65,623</b>	<b>26,573</b>	<b>50,363</b>
<b>General Administration:</b>				
<b>Board of Education Services</b>				
Liability Insurance	50521 2310		240	
<b>Total General Administration</b>			<b>240</b>	

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 16

**112 Other Direct Federal Grants Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>Operation and Maintenance of Plant Services</b>				
<b>Operation and Maintenance of Buildings</b>				
Custodian/Building Maintenance Salaries	50116 2620	\$ 200	\$ 195	\$
Communications (phone/internet/post)	50530 2620	241	235	
<b>Employee Benefits</b>				
Medicare	50225 2690	3	3	
Louisiana School Employee Retirement	50233 2690	54	54	
<b>Total Operation and Maintenance of Plant Services</b>		<b>498</b>	<b>487</b>	
<b>Student Transportation Services:</b>				
<b>Regular Transportation</b>				
Bus Driver Salaries	50116 2720	1,038	1,376	
Operational Allowance	50583 2720	992	1,288	949
<b>Employee Benefits</b>				
Medicare	50225 2720	15	20	
Louisiana School Employee Retirement	50233 2720.	156	310	
<b>Total Student Transportation Services</b>		<b>2,201</b>	<b>2,994</b>	<b>949</b>
<b>Total Support Service Expenditures</b>		<b>78,556</b>	<b>30,294</b>	<b>51,312</b>
<b>NON-INSTRUCTIONAL SERVICES</b>				
<b>Food Service Programs:</b>				
All Other Salaries	50100 3100	1,268	2,998	
<b>Employee Benefits</b>				
Social Security	50220 3100		81	
Medicare	50225 3100	18	44	
Louisiana Teacher Retirement	50231 3100	323	448	
<b>Total Food Service</b>		<b>1,609</b>	<b>3,571</b>	
<b>Total Non-Instructional Services</b>		<b>1,609</b>	<b>3,571</b>	
<b>Total Expenditures</b>		<b>180,918</b>	<b>173,224</b>	<b>174,222</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>11,127</b>	<b>12,230</b>	<b>13,214</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

Schedule 16

**112 Other Direct Federal Grants Fund**

		Actual	Estimated Actual	Original Budget
	ACCOUNT #	6/30/2017	6/30/2018	6/30/2019
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers of Indirect Cost Paid	50933 5200	\$ (11,127)	\$ (12,230)	\$ (13,214)
Total Other Financing Sources (Uses)		<b>(11,127)</b>	<b>(12,230)</b>	<b>(13,214)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		_____	_____	_____
ENDING FUND BALANCE		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 17**

**120 E.S.S.A. Title I Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>				
<b>FEDERAL SOURCES:</b>				
<b>Restricted - Through State:</b>				
Title I - Economically /Educationally Deprived Grant	44541 0000	\$ 4,298,746	\$ 5,595,564	\$ 4,330,230
Total Restricted - Through State		<b>4,298,746</b>	<b>5,595,564</b>	<b>4,330,230</b>
Total Revenues		<b>4,298,746</b>	<b>5,595,564</b>	<b>4,330,230</b>
<b>EXPENDITURES:</b>				
<b>INSTRUCTION:</b>				
<b>Special Programs:</b>				
NCLB/Culturally Deprived Programs				
Teacher Salaries	50112 1510	403,154	759,598	669,492
Para-professional Salaries	50115 1510	420,590	458,053	423,670
Substitute Salaries	50120 1510	375	4,598	
Other Salaries	50100 1510	86,226	55,011	124,690
Travel Expense Reimbursement	50582 1510		8,872	
Other Purchased Services	50500 1510	135,816	140,355	295,947
Technology-Related Software	50615 1510	191,781	545,109	
Materials and Supplies	50610 1510	59,791	96,661	332,751
Textbooks and Workbooks	50642 1510	80,768	37,459	
Employee Benefits				
Group Insurance	50210 1510	88,778	132,452	148,233
Social Security	50220 1510	4,338	3,231	1,681
Medicare	50225 1510	11,330	16,190	17,878
Louisiana Teacher Retirement	50231 1510	213,332	326,074	330,657
NCLB/Culturally Deprived Programs				
Para-professional Salaries	50115 1520	9,270	8,905	11,120
Other Salaries	50100 1520		370	
Other Purchased Services	50500 1520	25,625	12,850	9,900
Materials and Supplies	50610 1520	735	580	
Other Materials and Supplies	50600 1520	50		
Employee Benefits				
Group Insurance	50210 1520	87	1,642	(71,769)
Social Security	50220 1520		19	132
Medicare	50225 1520	128	104	29
Louisiana Teacher Retirement	50231 1520	2,364	2,385	2,969
Pre-Kindergarten Programs				
Teacher Salaries	50112 1530	638,887	674,489	78,028
Para-professional Salaries	50115 1530	225,418	281,175	177,360
Substitute Teacher Salaries	50123 1530	1,626	1,853	
Other Substitute/Temporary Salaries	50120 1530	1,156	85	



**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 17

**120 E.S.S.A. Title I Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Purchased Professional/Technical Services	50320 1530	\$ 892	\$	\$
Materials and Supplies	50610 1530	9,075	7,749	2,869
Technology-Related Software	50615 1530	43,174		
Other Supplies	50600 1530	3,286	2,719	
Employee Benefits				
Group Insurance	50210 1530	106,167	136,676	85,064
Social Security	50220 1530	153	95	
Medicare	50225 1530	9,204	12,119	1,673
Louisiana Teacher Retirement	50231 1530	210,296	253,400	52,259
<b>Total Special Programs</b>		<b>2,983,872</b>	<b>3,980,878</b>	<b>2,694,633</b>
<b>Total Instruction Expenditures</b>		<b>2,983,872</b>	<b>3,980,878</b>	<b>2,694,633</b>
<b>SUPPORT SERVICES:</b>				
<b>Pupil Support Services:</b>				
Other Pupil Support Service (including parental/ family involvement)				
Guidance Services - All Students				
Guidance Counselor Salaries	50113 2122	11,819	17,925	8,100
Travel Expense Reimbursement	50582 2120	162		
Employee Benefits				
Social Security	50220 2120	733	1,111	
Medicare	50225 2120	171	260	117
Louisiana Teacher Retirement	50231 2120			504
Health Services - All Students				
School Nurse Salaries	50118 2134	349		
Employee Benefits				
Medicare	50225 2130	5		
Other Pupil Support Services				
Supervisor/Coordinator Salaries	50111 2190	124,771	60,966	58,729
Substitute and Other Salaries	50120 2190	3,029	772	
Stipends	50150 2190	60		
Purchased Professional/Technical Services	50320 2190	6,500	1,051	
Travel Expense Reimbursement	50582 2190	2,270	8,453	15,000
Other Purchased Services	50500 2190	39,794	1,663	
Materials and Supplies	50610 2190	67,785	64,239	80,767
Technology-Related Supplies	50615 2190	1,787	3,401	
Textbooks and Workbooks	50642 2190	1,184	799	
Other Materials and Supplies	50600 2190	1,907	1,287	
Employee Benefits				
Group Insurance	50210 2190	12,100	4,774	4,766
Social Security	50220 2190	68	48	

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 17**

**120 E.S.S.A. Title I Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Medicare	50225 2190	\$ 1,711	\$ 826	\$ 852
Louisiana Teacher Retirement	50231 2190	15,868	16,217	15,681
<b>Total Pupil Support Services</b>		<b>292,073</b>	<b>183,792</b>	<b>184,516</b>
<b>Instructional Staff Services:</b>				
<b>Other Special Programs</b>				
Supervisor/Coordinator Salaries	50111 2214	132,017	119,769	201,451
Secretary Salaries	50114 2214	63,175	63,076	63,039
Travel Expense Reimbursement	50582 2214	3,818	4,220	9,600
<b>Employee Benefits</b>				
Group Insurance	50210 2214	13,131	16,261	22,170
Medicare	50225 2214	2,715	2,479	3,556
Louisiana Teacher Retirement	50231 2214	33,358	48,365	47,827
<b>Instruction &amp; Curriculum Development Services</b>				
Specialist Salaries	50113 2220	52,992	76,207	69,977
Substitute and Other Salaries	50120 2220	2,205		
Travel Expense Reimbursement	50582 2220	1,518	690	2,318
<b>Employee Benefits</b>				
Group Insurance	50210 2220	3,218	3,229	1,722
Medicare	50225 2220	766	1,038	974
Louisiana Teacher Retirement	50231 2220	15,185	19,765	12,585
<b>Instructional Staff Training Services Other</b>				
<b>Special Programs</b>				
Staff Instructor Salaries	50112 2234	217,306	423,073	420,224
Stipend Pay	50150 2234	1,859	7,698	
Purchased Professional and Technical Services	50320 2234	30,730	7,180	43,200
Travel Expense Reimbursement	50582 2234	79,051	45,765	31,000
Other Purchased Services	50500 2234			24,000
Technology Related Supplies	50615 2234		34,333	
Materials and Supplies	50610 2234	4,755	4,840	8,433
Textbooks and Workbooks	50642 2234	2,545	10,472	
<b>Employee Benefits</b>				
Group Insurance	50210 2234	23,301	48,118	47,069
Social Security	50220 2234			1,869
Medicare	50225 2234	2,903	5,571	5,294
Louisiana Teacher Retirement	50231 2234	55,887	114,473	110,137
<b>Other Instructional Staff Services</b>				
Other Materials and Supplies	50610 2290	11,325	3,938	8,000
Technology-Related Supplies	50615 2290	2,897	1,455	
<b>Total Instruction Staff Services</b>		<b>756,657</b>	<b>1,062,015</b>	<b>\$ 1,134,445</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

Schedule 17

**120 E.S.S.A. Title I Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>Operation and Maintenance of Plant Services</b>				
<b>Operation and Maintenance of Buildings</b>				
Communications (phone/internet/post)	50530 2620	\$	\$ 1,000	\$ 1,000
<b>Care and Upkeep of Equipment</b>				
Other Purchased Services	50442 2640	2,064	3,459	4,733
<b>Total Operation and Maintenance of Plant Services</b>		<b>2,064</b>	<b>4,459</b>	<b>5,733</b>
<b>Student Transportation Services</b>				
<b>Regular Transportation Services</b>				
Bus Driver Salaries	50116 2720	2,019	400	3,150
Operational Allowance	50583 2720	5		
<b>Employee Benefits</b>				
Medicare	50225 2720	30	6	46
Louisiana School Employee Retirement	50233 2720	469	55	841
<b>Total Student Transportation Services</b>		<b>2,523</b>	<b>461</b>	<b>4,037</b>
<b>Total Support Service Expenditures</b>		<b>1,053,317</b>	<b>1,250,727</b>	<b>1,328,731</b>
<b>Total Expenditures</b>		<b>4,037,189</b>	<b>5,231,605</b>	<b>4,023,364</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>261,557</b>	<b>363,959</b>	<b>306,866</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers of Indirect Cost Paid	50933 5200	(261,557)	(363,959)	(306,866)
<b>Total Other Financing Sources (Uses)</b>		<b>(261,557)</b>	<b>(363,959)</b>	<b>(306,866)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>_____</b>	<b>_____</b>	<b>_____</b>
<b>ENDING FUND BALANCE</b>		<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 18

**128 E.S.S.A. Title I Migrant Fund**

ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>			
<b>FEDERAL SOURCES:</b>			
Restricted - Through State:			
Title I - Part C - Migrant	44542 0000 \$ 215,537	\$ 187,984	\$ 157,605
Total Restricted - Through State	<b>215,537</b>	<b>187,984</b>	<b>157,605</b>
Total Revenues	<b>215,537</b>	<b>187,984</b>	<b>157,605</b>
<b>EXPENDITURES:</b>			
<b>INSTRUCTION:</b>			
Other Education:			
Summer School Programs - Exclude Special Education			
Textbooks and Workbooks	50642 1470 4,613		
	<b>4,613</b>		
Special Programs:			
NCLB/Culturally Deprived Programs			
Teacher Salaries	50112 1510 20,294	28,476	21,623
Para-professional Salaries	50115 1510 9,282		
Other Purchased Services	50500 1510		10,000
Technology-Related Supplies	50615 1510 44,433	51,009	
Materials and Supplies	50610 1510 12,333	19,584	12,903
Other Supplies	50600 1510 6,953		
Employee Benefits			
Social Security	50220 1510 781		
Medicare	50225 1510 429	413	314
Louisiana Teacher Retirement	50231 1510 4,330	7,575	5,774
NCLB/Culturally Deprived Programs			
Para-professional Salaries	50115 1520 930	15,632	25,800
Social Security	50220 1520 58	897	1,600
Medicare	50225 1520 13	227	374
Louisiana Teacher Retirement	50231 1520	308	
Total Special Programs	99,836	124,121	78,388
Total Instruction Expenditures	<b>104,449</b>	<b>124,121</b>	<b>78,388</b>

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 18

**128 E.S.S.A. Title I Migrant Fund**

ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>SUPPORT SERVICES:</b>			
<b>Pupil Support Services:</b>			
Other Pupil Support Service (including parental/ family involvement)			
Other Purchase Services	50500 2190 \$	\$ 500	\$ 300
Materials and Supplies	50610 2190 857	2,968	1,000
<b>Total Instructional Staff Services</b>	<b>857</b>	<b>3,468</b>	<b>1,300</b>
<b>Instructional Staff Services:</b>			
Improvement of Instructional Services - Other Special Programs			
Supervisor/Coordinator Salaries	50111 2214 23,320	31,471	29,297
Other Salaries	50100 2214 27,556	2,629	2,369
Travel Expense Reimbursement	50582 2214 3,511	4,476	3,500
Employee Benefits			
Group Insurance	50210 2214 5,894	57	57
Social Security	50220 2214 265	163	
Medicare	50225 2214 665	494	459
Louisiana Teacher Retirement	50231 2214 12,994	8,371	8,455
Instructional Staff Training - Other Programs			
Travel Expense Reimbursement	50582 2234	350	7,000
Other Instructional Staff Services			
Technology-Related Supplies	50615 2290 21,241		
Materials and Supplies	50610 2290 1,561		
<b>Total Instructional Staff Services</b>	<b>97,007</b>	<b>48,011</b>	<b>51,137</b>
<b>Student Transportation Services:</b>			
Regular Transportation Services			
Bus Driver Salaries	50116 2720		9,300
Operational Allowance	50583 2720		3,572
Employee Benefits			
Medicare	50225 2720		135
Louisiana School Employee Retirement	50233 2720		2,604
<b>Total Operation and Maintenance of Plant Services</b>			<b>15,611</b>
<b>Total Support Service Expenditures</b>	<b>97,864</b>	<b>51,479</b>	<b>68,048</b>
<b>Total Expenditures</b>	<b>202,313</b>	<b>175,600</b>	<b>146,436</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>13,224</b>	<b>12,384</b>	<b>11,169</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

**Schedule 18**

**128 E.S.S.A. Title I Migrant Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers of Indirect Cost Paid	50933 5200	\$ (13,224)	\$ (12,384)	\$ (11,169)
Total Other Financing Sources (Uses)		<b>(13,224)</b>	<b>(12,384)</b>	<b>(11,169)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		_____	_____	_____
ENDING FUND BALANCE		\$ _____	\$ _____	\$ _____

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

Schedule 19

**122 E.S.S.A. Title II Fund**

ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>			
<b>FEDERAL SOURCES:</b>			
<b>Restricted - Through State:</b>			
Title II - A - Improving Teacher Quality	44545 0000 \$ 496,854	\$ 747,832	\$ 774,685
Total Revenues	<b>496,854</b>	<b>747,832</b>	<b>774,685</b>
<b>EXPENDITURES:</b>			
<b>SUPPORT SERVICES:</b>			
<b>Instructional Staff Services:</b>			
Instruction/Curriculum Development Services			
Specialist Salaries	50113 2220 221,890	252,446	236,908
Benefits			
Group Insurance	50210 2220 19,680	16,674	1,203
Medicare	50225 2220 2,958	3,434	3,435
Louisiana Teacher Retirement	50231 2220 56,581	54,294	63,255
Instructional Staff Training Services Other			
Special Programs			
Staff Instructors	50112 2234		108,000
Stipends	50150 2234 41,603	146,108	17,250
Purchased Professional Services	50300 2234 2,500	21,000	
Travel Expense Reimbursement	50582 2234 40,757	68,322	145,787
Textbooks and Workbooks	50642 2234 2,220		
Miscellaneous	50895 2234 20,929	60,783	76,171
Benefits			
Medicare	50225 2234	150	
Medicare	50225 2234 603	2,119	1,816
Louisiana Teacher Retirement	50231 2234 10,302	37,119	33,442
Educational Reimbursement	50240 2234 46,100	38,081	35,000
Total Instructional Staff Services	<b>466,123</b>	<b>700,530</b>	<b>722,267</b>
Total Support Service Expenditures	<b>466,123</b>	<b>700,530</b>	<b>722,267</b>
Total Expenditures	<b>466,123</b>	<b>700,530</b>	<b>722,267</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<b>30,731</b>	<b>47,302</b>	<b>52,418</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

**Schedule 19**

**122 E.S.S.A. Title II Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers of Indirect Cost Paid	50933 5200	\$ (30,731)	\$ (47,302)	\$ (52,418)
Total Other Financing Sources (Uses)		<b>(30,731)</b>	<b>(47,302)</b>	<b>(52,418)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		_____	_____	_____
ENDING FUND BALANCE		\$ _____	\$ _____	\$ _____



**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 20

**123 E.S.S.A. Title III ESL Fund**

ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>			
<b>FEDERAL SOURCES:</b>			
<b>Restricted - Through State:</b>			
Title III, English as a Second Language	44547 0000 \$ 51,695	\$ 51,223	\$ 37,698
<b>Total Revenues</b>	<b>51,695</b>	<b>51,223</b>	<b>37,698</b>
<b>EXPENDITURES:</b>			
<b>INSTRUCTION:</b>			
<b>Special Programs:</b>			
English Language Acquisition - Title III			
Purchased Professional and Technical Services	50300 1520 6,300		
Other Purchased Services	50500 1520 36,300	28,252	33,000
Materials and Supplies	50610 1520 591	12,130	660
Technology-Related Supplies	50615 1520 3,591	1,968	
Other Supplies	50640 1520 3,610		
<b>Total Special Programs</b>	<b>50,392</b>	<b>42,350</b>	<b>33,660</b>
<b>Total Instruction Expenditures</b>	<b>50,392</b>	<b>42,350</b>	<b>33,660</b>
<b>SUPPORT SERVICES:</b>			
<b>Pupil Support Services:</b>			
Other Instructional Staff Services			
Materials and Supplies	50610 2190 289	619	300
<b>Total Instructional Staff Services</b>	<b>289</b>	<b>619</b>	<b>300</b>
<b>Instructional Staff Services:</b>			
Staff Training - Other Special Programs			
Other Purchased Services	50300 2234	7,250	3,000
<b>Total Instructional Staff Services</b>		<b>7,250</b>	<b>3,000</b>
<b>Total Support Service Expenditures</b>	<b>289</b>	<b>619</b>	<b>300</b>
<b>Total Expenditures</b>	<b>50,681</b>	<b>50,219</b>	<b>\$ 36,960</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,014</b>	<b>1,004</b>	<b>738</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers of Indirect Cost Paid	50933 5200 \$ (1,014)	\$ (1,004)	\$ (738)

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

**Schedule 20**

**123 E.S.S.A. Title III ESL Fund**

	Actual	Estimated Actual	Original Budget
<u>ACCOUNT #</u>	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>
Total Other Financing Sources (Uses)	(1,014)	(1,004)	(738)
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>                    </u>	<u>                    </u>	<u>                    </u>
 ENDING FUND BALANCE	<u>\$                    </u>	<u>\$                    </u>	<u>\$                    </u>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

**Schedule 21**

**124 E.S.S.A. Title III Immigrant Set Aside Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>				
<b>FEDERAL SOURCES:</b>				
Restricted - Through State:				
Title III, English as a Second Language	44547 0000	\$ 7,147	\$ _____	\$ _____
Total Revenues		<b>7,147</b>		
<b>EXPENDITURES:</b>				
<b>INSTRUCTION:</b>				
Special Programs				
English Language Acquisition - Title III				
Other Purchased Services	50500 1520	4,500		
Materials and Supplies	50610 1520	991		
Other Supplies	50600 1520	1,224		
Total Special Programs		<b>6,715</b>		
Total Instruction Expenditures		<b>6,715</b>		
Total Expenditures		<b>6,715</b>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>432</b>		
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers of Indirect Cost Paid	50933 5200	(432)		
Total Other Financing Sources (Uses)		<b>(432)</b>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		_____	_____	_____
ENDING FUND BALANCE		\$ _____	\$ _____	\$ _____

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 22

**125 E.S.S.A. Title IV Safe and Drug Free Schools**

ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>			
<b>FEDERAL SOURCES:</b>			
<b>Restricted - Through State:</b>			
Title IV A Safe and Drug Free Schools	\$	\$ 105,133	\$ 293,233
Total Revenues		<b>105,133</b>	<b>293,233</b>
<b>EXPENDITURES:</b>			
<b>INSTRUCTION:</b>			
<b>Special Programs</b>			
NCLB/Culturally Deprived Programs			
Other Purchased Services	50500 1510	57,242	100,784
Technology-Related Supplies	50615 1510	7,583	20,005
Materials and Supplies	50610 1510	18,603	70,749
Total Special Programs		<b>83,428</b>	<b>191,538</b>
Total Instruction Expenditures		<b>83,428</b>	<b>191,538</b>
<b>SUPPORT SERVICES:</b>			
<b>Pupil Support Services:</b>			
<b>Instructional Staff Services:</b>			
Instructional Staff Training Services Other			
Special Programs			
Stipends	50150 2234		21,000
Purchased Professional and Technical Services	50320 2234		48,100
Travel Expense Reimbursement	50582 2234	14,785	
Materials and Supplies	50610 2234		5,903
Employee Benefits			
Medicare	50225 2120		305
Louisiana Teacher Retirement	50231 2120		5,607
Total Instruction Staff Services		<b>14,785</b>	<b>80,915</b>
Total Support Service Expenditures		<b>14,785</b>	<b>80,915</b>
Total Expenditures		<b>98,213</b>	<b>272,453</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>6,920</b>	<b>20,780</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

**Schedule 22**

**125 E.S.S.A. Title IV Safe and Drug Free Schools**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers of Indirect Cost Paid	50933 5200	\$ _____	\$ (6,920)	\$ (20,780)
Total Other Financing Sources (Uses)			<b>(6,920)</b>	<b>(20,780)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		_____	_____	_____
ENDING FUND BALANCE		\$ _____	\$ _____	\$ _____

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 23**

**127 E.S.S.A. Other Fund**

ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>			
<b>FEDERAL SOURCES:</b>			
Restricted - Through State			
Title I - Economically/Educationally Deprived	44541 0000 \$ 107,654	\$	\$
Title I - Part A - School Improvement	44550 0000	126,643	
Title II - Part D - Technology	44559 0000 281,530	50,096	
Total Restricted Through State	<b>389,184</b>	<b>176,739</b>	
Total Federal Sources	<b>389,184</b>	<b>176,739</b>	
Total Revenues	<b>389,184</b>	<b>176,739</b>	
<b>EXPENDITURES:</b>			
<b>SUPPORT SERVICES:</b>			
Instructional Staff Services:			
Improvement of Instructional Services - Regular Programs			
Supervisor/Coordinator Salaries	50111 2211	85,722	
Travel Expense Reimbursement	50582 2211	1,648	
Employee Benefits			
Group Insurance	50210 2211	6,347	
Medicare	50225 2211	1,156	
Louisiana Teacher Retirement	50231 2211	22,723	
Instructional Staff Training Services Other			
Special Programs			
Substitute Salaries	50123 2234 6,880		
Stipend Pay	50150 2234 83,591	3,592	
Purchased Professional and Technical Services	50320 2234 60,759	17,337	
Travel Expense Reimbursement	50582 2234 25,038	23	
Other Purchased Services	50500 2234 130,581	32,306	
Materials and Supplies	50610 2234 14,177	444	
Books and Periodicals	50640 2234 2,000		
Miscellaneous Non-Public Expenditures	50895 2234 16,365	1,080	
Employee Benefits			
Social Security	50220 2234 140		
Medicare	50225 2234 1,369	58	
Louisiana Teacher Retirement	50231 2234 23,498	1,067	
Total Instructional Staff Services	<b>364,398</b>	<b>173,503</b>	
Total Support Service Expenditures	<b>364,398</b>	<b>173,503</b>	

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

**Schedule 23**

**127 E.S.S.A. Other Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Total Expenditures		\$ 364,398	\$ 173,503	\$
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		24,786	3,236	
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers of Indirect Cost Paid	0051120	(24,786)	(3,236)	
Total Other Financing Sources (Uses)		(24,786)	(3,236)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
ENDING FUND BALANCE		\$	\$	\$

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 24

**130 I.D.E.A. Part B Fund**

REVENUES:	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
FEDERAL SOURCES:				
Restricted - Through State:				
IDEA Part B	44531 0000	\$ 2,486,851	\$ 2,976,345	\$ 2,744,071
Other Special Education Programs	44535 0000	56,030		
Total Restricted - Through State		<b>2,542,881</b>	<b>2,976,345</b>	<b>2,744,071</b>
 Total Revenues		<b>2,542,881</b>	<b>2,976,345</b>	<b>2,744,071</b>
EXPENDITURES:				
INSTRUCTION:				
Special Education Programs				
Special Needs (Including Summer and Pre-School)				
Teacher Salaries	50112 1210	10,544	1,825	43,150
Purchased Professional and Technical Services	50300 1210	29,371	38,817	25,000
Travel Expense Reimbursement	50582 1210	8,889	6,041	19,000
Other Purchased Services	50500 1210	457,582	477,816	460,644
Technology-Related Supplies	50615 1210	61,056	18,504	15,000
Materials and Supplies	50610 1210	48,215	19,999	29,000
Other Materials and Supplies	50600 1210	12,158	17,829	27,696
Other Equipment	50734 1210		8,246	
Employee Benefits				
Group Insurance	50210 1210	1,116	254	7,546
Social Security	50220 1210	145	17	
Medicare	50225 1210	138	23	255
Louisiana Teacher Retirement	50231 1210	2,091	412	5,340
Total Special Education Programs		<b>631,305</b>	<b>589,783</b>	<b>632,631</b>
Summer School Programs - Exclude Sp. Ed. (1470)				
Teacher Salaries	50112 1470	1,930	3,616	
Employee Benefits				
Social Security	50220 1470		11	
Medicare	50225 1470	28	52	
Louisiana Teacher Retirement	50231 1470	492	916	
Total Special Education Programs		<b>2,450</b>	<b>4,595</b>	
 Total Instruction		<b>633,755</b>	<b>594,378</b>	<b>632,631</b>



**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 24

**130 I.D.E.A. Part B Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>SUPPORT SERVICES:</b>				
<b>Pupil Support Services:</b>				
<b>Attendance and Social Work Services</b>				
Social Worker Salaries	50113 2113	\$ 10,893	\$ 22,956	\$ 14,658
Travel Expense Reimbursement	50582 2110	1,679	2,176	1,500
<b>Employee Benefits</b>				
Group Insurance	50210 2110	472	1,891	1,473
Medicare	50225 2110	155	312	194
Louisiana Teacher Retirement	50231 2110	2,778	6,260	3,953
<b>Health Services - All Students</b>				
Nurse Salaries	50118 2130	65,834	67,896	68,850
Other Salaries	50100 2130	120,338	108,504	121,060
Other Purchased Services	50500 2130			300
Travel Expense Reimbursement	50582 2130			5,000
Materials and Supplies	50610 2130	2,944	1,572	7,000
<b>Employee Benefits</b>				
Group Insurance	50210 2130	16,182	19,849	20,553
Social Security	50220 2130	1		
Medicare	50225 2130	2,545	2,326	2,457
Louisiana Teacher Retirement	50231 2130	47,870	47,538	49,904
<b>Educational Assessments - Special Needs</b>				
Supervisor/Coordinator Salaries	50111 2140	364,997	370,406	352,700
Psychologist Salary	50113 2143	35,689	51,786	49,177
Educational Diagnosticians	50113 2145		20,268	20,163
Clerical Secretarial Salaries	50114 2140	58,262	58,487	59,135
Travel Expense Reimbursement	50582 2140	9,314	8,298	10,000
Other Purchased Services	50500 2140	706	1,996	
Materials and Supplies	50610 2140	2,482	8,182	7,500
<b>Employee Benefits</b>				
Group Insurance	50210 2140	42,052	57,001	59,310
Medicare	50225 2140	6,126	6,426	6,007
Louisiana Teacher Retirement	50231 2140	117,032	132,934	126,909
<b>Speech Pathology and Audiology - Special Needs</b>				
Supervisor/Coordinator Salaries	50111 2150	25,124	24,596	22,600
Speech Therapist Salaries	50113 2152	68,704	73,066	69,680
Audio Therapists (Hearing Impaired)	50113 2153		8,133	5,697
Educational/Sign Language Interpreter Salaries	50119 2154	212	502	
Repairs and Maintenance Services	50430 2150		4,575	5,000
Travel Expense Reimbursement	50582 2150			10,000
Other Purchased Services	50500 2150	98	98	
Materials and Supplies	50610 2150	20,030	38,912	12,500
All Other Equipment	50700 2150		9,748	
Employee Benefits				

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 24**

**130 I.D.E.A. Part B Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Group Insurance	50210 2150	\$ 10,260	\$ 9,005	\$ 9,098
Medicare	50225 2150	1,217	1,409	1,032
Louisiana Teacher Retirement	50231 2150	24,438	28,814	21,058
Occupational Therapy & Related Services - Special Needs				
Occupational Therapist	50113 2160		3,623	3,494
Travel Expense Reimbursement	50582 2160	2,891	1,610	9,000
Other Purchased Services	50500 2160		6	
Materials and Supplies	50610 2160	13,250	13,250	17,500
Employee Benefits				
Group Insurance	50210 2160		8	8
Medicare	50225 2160		51	49
Louisiana Teacher Retirement	50231 2160		964	933
Support of Individual Special Needs Students				
Materials and Supplies	50610 2170	20		
Other Pupil Support Services				
Other Salaries	50100 2190	66,357	53,634	53,391
Travel Expense Reimbursement	50582 2190			3,000
Materials and Supplies	50610 2190	37,845	50,509	10,000
Employee Benefits				
Group Insurance	50210 2190	6,030	4,058	4,058
Medicare	50225 2190	63	751	745
Louisiana Teacher Retirement	50231 2190	16,921	14,267	14,255
<b>Total Pupil Support Services</b>		<b>1,201,811</b>	<b>1,338,653</b>	<b>1,260,901</b>
<b>Instructional Staff Services:</b>				
<b>Special Education Programs - Special Needs</b>				
Supervisor and Coordinator Salaries	50111 2212	87,839	87,648	120,618
Other Salaries	50100 2212	7,192		
Travel Expense Reimbursement	50582 2212	4,689	2,746	10,000
Other Purchased Services	50500 2212	79,676	8,439	74,540
Technology-Related Supplies	50615 2212	12,940	371,707	5,000
Miscellaneous	50800 2212		165	
Employee Benefits				
Group Insurance	50210 2210	7,213	7,205	10,841
Social Security	50220 2210	150		
Medicare	50225 2210	1,271	1,145	1,555
Louisiana Teacher Retirement	50231 2210	22,415	23,314	32,205
Louisiana School Employees Retirement	50233 2210	1,265		
Staff Training - Special Needs				
Staff Instructors	50112 2232			43,150
Purchased Professional/Technical Services	50300 2232	103,648	130,450	175,000

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 24

**130 I.D.E.A. Part B Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Travel Expense Reimbursement	50582 2232	\$ 41,629	\$ 53,178	\$ 40,306
Other Purchased Services	50500 2232	15,188	875	
Materials and Supplies	50610 2232	41	1,430	5,000
Employee Benefits				
Group Insurance	50210 2232			7,544
Medicare	50225 2232			255
Louisiana Teacher Retirement	50231 2232			5,340
<b>Total Instructional Staff Services</b>		<b>385,156</b>	<b>688,302</b>	<b>531,354</b>
<b>Operation and Maintenance of Plant Services</b>				
Operation and Maintenance of Buildings				
Communications (phone/internet/post)	50530 2620	364		
Care and Upkeep of Equipment				
Repairs and Maintenance Services	50430 2640	3,362		
Rental of Equipment and Vehicles	50442 2640		1,337	
<b>Total Operation and Maintenance of Plant Services</b>		<b>3,726</b>	<b>1,337</b>	
<b>Student Transportation Services:</b>				
Special Needs Transportation				
Bus Driver Salaries	50116 2730	127,593	125,054	90,000
Operational Allowance	50583 2730	4,062	3,805	
Employee Benefits				
Group Insurance	50210 2730	684	580	55
Social Security	50220 2730	548	412	
Medicare	50225 2730	1,897	1,860	1,955
Louisiana Teacher Retirement	50231 2730	929	563	
Louisiana School Employee Retirement	50233 2730	28,264	27,710	24,840
<b>Total Student Transportation Services</b>		<b>163,977</b>	<b>159,984</b>	<b>116,850</b>
<b>Total Support Service Expenditures</b>		<b>1,754,670</b>	<b>2,188,276</b>	<b>1,909,105</b>
<b>Total Expenditures</b>		<b>2,388,425</b>	<b>2,782,654</b>	<b>2,541,736</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>154,456</b>	<b>193,691</b>	<b>202,335</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

**Schedule 24**

**130 I.D.E.A. Part B Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers of Indirect Cost Paid	50933 5200	\$ (154,456)	\$ (193,691)	\$ (202,335)
Total Other Financing Sources (Uses)		<b>(154,456)</b>	<b>(193,691)</b>	<b>(202,335)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		_____	_____	_____
ENDING FUND BALANCE		<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 25

**132 I.D.E.A. Pre-School Fund**

ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>			
<b>FEDERAL SOURCES:</b>			
<b>Restricted - Through State:</b>			
IDEA Preschool	44532 0000 \$ 147,637	\$ 148,698	\$ 141,057
Total Restricted - Through State	<b>147,637</b>	<b>148,698</b>	<b>141,057</b>
Total Revenues	<b>147,637</b>	<b>148,698</b>	<b>141,057</b>
<b>EXPENDITURES:</b>			
<b>INSTRUCTION:</b>			
<b>Special Programs:</b>			
<b>Pre-Kindergarten Programs</b>			
Other Salaries	50100 1530 44	3,524	
Travel Expense Reimbursement	50582 1530 6,237	5,179	3,327
Other Purchased services	50500 1530 800	146	
Technology-Related Supplies	50615 1530 1,591	6,833	
Materials and Supplies	50610 1530 1,029	66	26,169
Textbooks/Workbooks	50640 1530	279	
Employee Benefits			
Social Security	50220 1530	17	
Medicare	50225 1530 1	51	
Louisiana School Employees Retirement	50233 1530	895	
Total Special Programs	<b>9,702</b>	<b>16,990</b>	<b>29,496</b>
Total Instruction	<b>9,702</b>	<b>16,990</b>	<b>29,496</b>
<b>SUPPORT SERVICES:</b>			
<b>Pupil Support Services:</b>			
<b>Health Services - All Students</b>			
Materials and Supplies	50610 2130 64	193	
<b>Educational Assessments - Special Needs</b>			
Materials and Supplies	50610 2140	454	
<b>Speech Pathology &amp; Audiology</b>			
Supervisor/Coordinator Salaries	50111 2150 6,281	6,149	5,650
Materials and Supplies	50610 2150	952	
Employee Benefits			
Group Insurance	50210 2150 12	9	477
Medicare	50225 2150 91	89	
Louisiana Teacher Retirement	50231 2150 1,602	1,636	
Occupational Therapy and Related Services			

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 25

**132 I.D.E.A. Pre-School Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>				
Materials and Supplies	50610 2160	\$ 481	\$ 2,440	\$
Other Pupil Support Services				
Clerical/Secretarial Salaries	50114 2190	20,834	21,903	20,150
Other Salaries	50100 2190	11,710	9,465	9,422
Materials and Supplies	50610 2190	744	752	2,126
Employee Benefits				
Group Insurance	50210 2190	5,789	5,430	5,430
Medicare	50225 2190	290	423	396
Louisiana Teacher Retirement	50231 2190	8,299	8,344	7,896
<b>Total Instructional Staff Services</b>		<b>56,197</b>	<b>58,239</b>	<b>51,547</b>
<b>Instructional Staff Services:</b>				
Special Education Programs - Special Needs				
Supervisor and Coordinator Salaries	50111 2212	40,912	40,871	36,320
Employee Benefits				
Group Insurance	50210 2210	4,149	4,154	3,394
Medicare	50225 2210	531	517	479
Louisiana Teacher Retirement	50231 2210	10,432	10,872	9,698
Staff Training - Special Needs				
Purchased Professional and Technical Services	50300 2232	15,801	6,624	
Travel Expense Reimbursement	50582 2232	1,007	555	
<b>Total Instructional Staff Services</b>		<b>72,832</b>	<b>63,593</b>	<b>49,891</b>
<b>Student Transportation Services:</b>				
Special Needs Transportation				
Bus Driver Salaries	50116 2730			1,296
Employee Benefits				
Medicare	50225 2730			19
Louisiana Teacher Retirement	50231 2730			358
<b>Total Instructional Staff Services</b>				<b>1,673</b>
<b>Central Services:</b>				
Personnel (Human Resources) Services				
Purchased Professional and Technical Services	50300 2830		78	
<b>Total Instructional Staff Services</b>			<b>78</b>	
<b>Total Support Service Expenditures</b>		<b>129,029</b>	<b>121,832</b>	<b>103,111</b>
<b>Total Expenditures</b>		<b>138,731</b>	<b>138,900</b>	<b>132,607</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

Schedule 25

**132 I.D.E.A. Pre-School Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>				
<hr/>				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 8,906	\$ 9,798	\$ 8,450
<b>OTHER FINANCING SOURCES (USES):</b>				
<hr/>				
Transfers of Indirect Cost Paid	50933 5200	(8,906)	(9,798)	(8,450)
Total Other Financing Sources (Uses)		<b>(8,906)</b>	<b>(9,798)</b>	<b>(8,450)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		_____	_____	_____
ENDING FUND BALANCE		\$ _____	\$ _____	\$ _____

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 26

**140 Other Federal Pass-Through Grants Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES:</b>				
<b>FEDERAL SOURCES:</b>				
<b>Restricted - Direct</b>				
<b>Restricted - Through State:</b>				
Career and Technical Education	44510 0000	\$ 178,225	\$ 178,392	\$ 160,799
IDEA - Part B	44531 0000	12,000	-	
Title II - A - Improving Teacher Quality	44545 0000	7,000	-	
Other Restricted Grants through State	44590 0000	<u>1,276,760</u>	<u>1,084,958</u>	<u>1,109,010</u>
Total Restricted Through State		<b>1,473,985</b>	<b>1,263,350</b>	<b>1,269,809</b>
<b>Total Revenues</b>		<b>1,473,985</b>	<b>1,263,350</b>	<b>1,269,809</b>
<b>EXPENDITURES:</b>				
<b>INSTRUCTION:</b>				
<b>Regular Instruction</b>				
Other Purchased Services	50500 1100	12,000		
Total Regular Education		<b>12,000</b>		
<b>Career and Technical Education Programs</b>				
Other Instructional Salaries	50100 1300	712		
Travel Expense Reimbursement	50582 1300	6,804	7,218	5,600
Other Purchased Services	50500 1300	40,467	42,525	40,025
Technology-Related Supplies	50615 1300	1,126		
Materials and Supplies	50610 1300	33,168	22,113	12,986
Textbooks/Workbooks	50642 1300	3,203	8,542	
Employee Benefits				
Medicare	50225 1300	10		
Louisiana School Employee Retirement	50233 1300	176		
Total Vocational Education		<b>85,666</b>	<b>80,398</b>	<b>58,611</b>
<b>Other Education:</b>				
<b>Summer School Programs - Exclude Special Education</b>				
Other Instructional Salaries	50100 1470		8,165	27,000
Employee Benefits				
Group Insurance	50220 1470		238	
Medicare	50225 1470		118	391
Louisiana School Employees Retirement	50233 1470		1,149	7,209
Total Other Education			<b>9,670</b>	<b>34,600</b>



**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

Schedule 26

**140 Other Federal Pass-Through Grants Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>Special Programs:</b>				
<hr/>				
Pre-Kindergarten Programs				
Teacher Salaries	50112 1530	\$ 464,247	\$ 437,190	\$ 163,204
Para-professional Salaries	50115 1530	278,641	194,602	477,359
Substitute Teacher Salaries	50123 1530	3,910	5,657	
Other Substitute/Temporary Employees Salaries	50120 1530	268	341	
Purchased Professional and Technical Services	50320 1530	5,995		4,708
Travel Expense Reimbursement	50582 1530	140	(188)	2,050
Other Purchased Services	50500 1530		7,167	11,421
Materials and Supplies	50610 1530	3,592	10,533	6,201
Other Supplies	50600 1530	2,924	760	
Miscellaneous	50800 1530			(4,894)
Employee Benefits				
Group Insurance	50210 1530	106,474	79,978	153,937
Social Security	50220 1530	150	218	
Medicare	50225 1530	11,523	8,110	(31,275)
Louisiana Teacher Retirement	50231 1530	203,722	158,430	130,641
<b>Total Special Programs</b>		<b>1,081,586</b>	<b>902,798</b>	<b>913,352</b>
Total Instruction Expenditures		<b>1,179,252</b>	<b>992,866</b>	<b>1,006,563</b>
<b>SUPPORT SERVICES:</b>				
<hr/>				
<b>Pupil Support Services:</b>				
<hr/>				
Guidance Services - All Students				
Guidance Counselors Salaries	50113 2122	3,600	7,200	7,200
Employee Benefits				
Medicare	50225 2122	52	104	105
Louisiana Teacher Retirement	50231 2122	918	1,276	1,922
Other Pupil Support Services				
Teacher Salaries	50112 2190	4,275	3,894	
Other Salaries	50119 2190	20,504	18,976	26,914
Travel Expense Reimbursement	50582 2190	1,539	949	
Materials and Supplies	50610 2190	6,877	9,674	3,854
Employee Benefits				
Group Insurance	50210 2190	4,785	4,774	4,774
Social Security	50220 2190	265	120	326
Medicare	50225 2190	317	285	390
Louisiana Teacher Retirement	50231 2190	5,228	5,789	5,784
<b>Total Pupil Support Services</b>		<b>48,360</b>	<b>53,041</b>	<b>51,269</b>
<b>Instructional Staff Services:</b>				
<hr/>				
Improvement of Instructional Services - Other Special Programs				
Other Salaries	50100 2214	18,271	9,345	25,836
Employee Benefits				

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 26

**140 Other Federal Pass-Through Grants Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Social Security	50220 2214	\$ 1,133	\$ 570	\$ 1,602
Medicare	50225 2214	265	147	375
Improvement of Instructional Services - Career and Technical Education				
Purchased Professional/Technical Services	50300 2215	9,500	9,530	10,000
Improvement of Instructional Services - Other Education Programs				
Director/Supervisor Salaries	50111 2219	18,006	14,379	7,765
Employee Benefits				
Group Insurance	50210 2219	2,119	1,811	880
Medicare	50225 2219	284	220	98
Louisiana Teacher Retirement	50231 2219	4,444	4,331	2,073
Staff Training - Regular Education				
Travel Expense Reimbursement	50582 2231	930	28,000	
Staff Training - Sp. Ed. - Special Needs				
Stipend Pay	50150 2232	3,151		
Employee Benefits				
Medicare	50225 2232	46		
Louisiana Teacher Retirement	50231 2232	803		
Staff Training - Other Special Programs				
Stipend Pay	50150 2234	13,863		
Purchased Professional and Technical Services	50300 2234	17,479		
Travel Expense Reimbursement	50582 2234		1,249	5,400
Employee Benefits				
Medicare	50225 2234	201		
Louisiana Teacher Retirement	50231 2234	3,535		
Staff Training - Career and Technical Programs				
Director/Supervisor Salaries	50111 2235	55,810	55,810	55,557
Travel Expense Reimbursement	50582 2235	3,370	3,149	4,500
Employee Benefits				
Group Insurance	50210 2235	4,307	4,297	4,297
Medicare	50225 2235	770	765	759
Louisiana Teacher Retirement	50231 2235	14,232	14,845	14,834
<b>Total Instructional Staff Services</b>		<b>172,519</b>	<b>148,448</b>	<b>133,976</b>
<u>Student Transportation Services:</u>				
Regular Transportation Services				
Bus Driver Salaries	50116 2720		556	2,000
Operational Allowance	50583 2720		309	450
Employee Benefits				
Social Security	50220 2720		2	
Medicare	50225 2720		8	30
Louisiana Teacher Retirement	50231 2720		18	
Louisiana School Employee Retirement	50233 2720		124	534
<b>Total Student Transportation Services</b>			<b>1,017</b>	<b>3,014</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

Schedule 26

**140 Other Federal Pass-Through Grants Fund**

		Actual	Estimated Actual	Original Budget
ACCOUNT #	6/30/2017	6/30/2018	6/30/2019	6/30/2019
Total Support Service Expenditures	\$ 220,879	\$ 202,506	\$ 188,259	
Total Expenditures	1,400,131	1,195,372	1,194,822	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	73,854	67,978	74,987	
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers of Indirect Cost Paid	0051120 (73,854)	(67,978)	(74,987)	
Total Other Financing Sources (Uses)	(73,854)	(67,978)	(74,987)	
EXCESS (DEFICIENCY) OF REVENUES/OTHER SOURCES OVER EXPENDITURES/OTHER USES	_____	_____	_____	
ENDING FUND BALANCE	\$ _____	\$ _____	\$ _____	

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2017**

Schedule 27

**007 Debt Service Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>REVENUES FROM:</b>				
<u>Local Sources:</u>				
Ad Valorem Taxes - Debt Service	41113 0000	\$ 11,214,126	\$ 10,518,701	\$ 9,606,900
Interest on Investments	41510 0000	226,799	217,149	217,149
Net Change in Fair Value of Investments	41530 0000	(145,191)	(105,184)	(105,184)
Total Revenues		<b>11,295,734</b>	<b>10,630,666</b>	<b>9,718,865</b>
<b>EXPENDITURES FOR:</b>				
<u>SUPPORT SERVICES:</u>				
<u>General Administration:</u>				
Board of Education Services				
Pension Fund Deduction	50313 2310	368,159	333,558	306,900
Audit Services	50333 2310	5,303	7,357	5,585
Total Support Services		<b>373,462</b>	<b>340,915</b>	<b>312,485</b>
<u>Business Services:</u>				
Fiscal Services				
Purchased Technical Services	50340 2510	15,408	12,989	12,989
Total Business Administration		<b>15,408</b>	<b>12,989</b>	<b>12,989</b>
<u>DEBT SERVICE:</u>				
Banking Services	50340 5100	5,550	5,000	3,200
Redemption of Principal	50831 5100	11,200,000	10,515,000	7,940,000
Interest (long-term)	50832 5100	2,974,668	3,051,467	3,626,726
Total Debt Service		<b>14,180,218</b>	<b>13,571,467</b>	<b>11,569,926</b>
Total Expenditures		<b>14,569,088</b>	<b>13,925,371</b>	<b>11,895,400</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>(3,273,354)</b>	<b>(3,294,705)</b>	<b>(2,176,535)</b>
<u>OTHER FINANCING SOURCES (USES): SOURCES:</u>				
Accrued Interest and Premiums on Bond Sale	45120 0000		1,196,812	
Total Other Financing Sources (Uses)			<b>1,196,812</b>	

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2017**

Schedule 27

**007 Debt Service Fund**

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EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (3,273,354)	\$ (2,097,893)	\$ (2,176,535)
BEGINNING FUND BALANCE	<u>18,322,337</u>	<u>15,048,983</u>	<u>12,951,090</u>
ENDING FUND BALANCE	<u>\$ 15,048,983</u>	<u>\$ 12,951,090</u>	<u>\$ 10,774,555</u>

**LAFOURCHE PARISH SCHOOL  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 28

**Combined Budget Schedule: Internal Service Fund Types**

	Actual 6/30/2017	Estimated Actual 6/30/2018	Combined Original Budget 6/30/2019	Group Health Fund	Loss Control Fund	Workers Compensation Fund
<b>OPERATING REVENUES:</b>						
Intergovernmental insurance premium billings	\$ 24,549,541	\$ 24,424,270	\$ 24,355,595	\$ 21,291,100	\$ 2,179,595	\$ 884,900
<b>Total Revenues</b>	<b>24,549,541</b>	<b>24,424,270</b>	<b>24,355,595</b>	<b>21,291,100</b>	<b>2,179,595</b>	<b>884,900</b>
<b>OPERATING EXPENSES:</b>						
General Administration Services	9,274	15,244	9,300	8,000	1,000	300
Business Services	2,463	693	1,300	300		1,000
Central Services	23,187	11,876				
Operation and Maintenance of Plant Services	151,719	127,912	128,492			128,492
Fees and Insurance	4,659,531	4,458,414	4,385,523	2,449,400	1,645,635	290,488
Claims	26,294,383	23,901,750	22,177,449	21,144,449	533,000	500,000
<b>Total Expenditures</b>	<b>31,140,557</b>	<b>28,515,889</b>	<b>26,702,064</b>	<b>23,602,149</b>	<b>2,179,635</b>	<b>920,280</b>
<b>NET OPERATING INCOME</b>	<b>(6,591,016)</b>	<b>(4,091,619)</b>	<b>(2,346,469)</b>	<b>(2,311,049)</b>	<b>(40)</b>	<b>(35,380)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Earnings on Investments	10,165	3,907	2,200	1,700	300	200
Rebates and Subsidies	1,422,771	1,934,738	1,982,600	1,982,600		
Insurance Proceeds from Loss	9,196	44,213	20,000		20,000	
Transfers In (Out)	2,000,000	800,000		300,000	(300,000)	
<b>Total Nonoperating Revenues (Expenses)</b>	<b>3,442,132</b>	<b>2,782,858</b>	<b>2,004,800</b>	<b>2,284,300</b>	<b>(279,700)</b>	<b>200</b>
<b>CHANGE IN NET POSITION</b>	<b>(3,148,884)</b>	<b>(1,308,761)</b>	<b>(341,669)</b>	<b>(26,749)</b>	<b>(279,740)</b>	<b>(35,180)</b>
<b>BEGINNING NET POSITION</b>	<b>5,082,656</b>	<b>1,933,772</b>	<b>625,011</b>	<b>43,007</b>	<b>544,624</b>	<b>37,380</b>
<b>ENDING NET POSITION</b>	<b>\$ 1,933,772</b>	<b>\$ 625,011</b>	<b>\$ 283,342</b>	<b>\$ 16,258</b>	<b>\$ 264,884</b>	<b>\$ 2,200</b>

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 29

**300 Group Health Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>OPERATING REVENUES:</b>				
<hr/>				
Intergovernmental Insurance Premium Billings				
Active Employee Plans	45900 0000	\$ 14,144,689	\$ 13,820,401	\$ 13,824,800
Retired Employee Plans	45901 0000	6,809,063	7,270,792	7,272,800
Unreimbursed Medical/Dependent Care	45904 0000	165,671	193,482	193,500
Total Intergovernmental Insurance Premium Billings		<b>21,119,423</b>	<b>21,284,675</b>	<b>21,291,100</b>
Total Revenues		<b>21,119,423</b>	<b>21,284,675</b>	<b>21,291,100</b>
<hr/>				
<b>OPERATING EXPENSES:</b>				
<hr/>				
General Administration Services				
Audit Services	50333 2310	7,968	13,098	8,000
Total General Administration Services		<b>7,968</b>	<b>13,098</b>	<b>8,000</b>
<hr/>				
Business Services				
Purchased Technical Services	50340 2510	1,388	259	300
Materials and Supplies	50610 2510			
Total Business Services		<b>1,388</b>	<b>259</b>	<b>300</b>
<hr/>				
Fees and Insurance				
Health Insurance	50340 5900	2,113,716	1,968,489	2,000,000
Life Insurance	50340 5900	386,233	255,915	255,900
Unreimbursed Medical/Dependent Care	50890 5900	155,764	206,098	193,500
Total Fees and Insurance		<b>2,655,713</b>	<b>2,430,502</b>	<b>2,449,400</b>
<hr/>				
Claims				
	50890 5900	<b>25,313,785</b>	<b>22,739,110</b>	<b>21,144,449</b>
Total Expenses		<b>27,978,854</b>	<b>25,182,969</b>	<b>23,602,149</b>
<hr/>				
<b>NET OPERATING INCOME</b>		<b>(6,859,431)</b>	<b>(3,898,294)</b>	<b>(2,311,049)</b>
<hr/>				
<b>NONOPERATING REVENUES (EXPENSES)</b>				
<hr/>				
Earnings on Investments				
Interest and Other Earnings	41510 0000	20,118	4,113	2,000
Net Change in Fair Value of Investments	41530 0000	(10,823)	(772)	(300)
Total Earnings on Investments		<b>9,295</b>	<b>3,341</b>	<b>1,700</b>
Rebates and Subsidies				
Pharmacy Rebates	45902 0000	863,457	1,359,650	1,600,000
Drug Subsidies	45903 0000	487,446	388,745	382,600
Total Rebates and Subsidies		<b>1,350,903</b>	<b>1,748,395</b>	<b>1,982,600</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

Schedule 29

**300 Group Health Fund**

	Actual	Estimated Actual	Original Budget
ACCOUNT #	6/30/2017	6/30/2018	6/30/2019
Transfers in 21st Century Horizon Fund	45220 0000 \$ 2,000,000	\$ 800,000	\$
Transfers in Loss Control Fund	45220 0000 1,000,000	1,300,000	300,000
	<b>3,000,000</b>	<b>2,100,000</b>	<b>300,000</b>
 Total Nonoperating Revenues (Expenses)	<b>4,360,198</b>	<b>3,851,736</b>	<b>2,284,300</b>
 CHANGE IN NET POSITION	<b>(2,499,233)</b>	<b>(46,558)</b>	<b>(26,749)</b>
 BEGINNING NET POSITION	2,588,798	89,565	43,007
ENDING NET POSITION	<b>\$ 89,565</b>	<b>\$ 43,007</b>	<b>\$ 16,258</b>



**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

**Schedule 30**

**301 Loss Control Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>OPERATING REVENUES:</b>				
Intergovernmental insurance premium billings	45900 0000	\$ 2,441,995	\$ 2,179,595	\$ 2,179,595
<b>Total Revenues</b>		<b>2,441,995</b>	<b>2,179,595</b>	<b>2,179,595</b>
<b>OPERATING EXPENSES:</b>				
<b>General Administration Services</b>				
Audit Services	50333 2310	983	1,614	1,000
<b>Total General Administration Services</b>		<b>983</b>	<b>1,614</b>	<b>1,000</b>
<b>Business Services</b>				
Materials and Supplies	50610 2510		394	
<b>Total Business Services</b>			<b>394</b>	
<b>Central Services:</b>				
Administrative Technical Services				
Technology-Related Software	50735 2840	23,187	11,876	
<b>Total Central Services</b>		<b>23,187</b>	<b>11,876</b>	
<b>Fees and Insurance</b>				
	50340 5900	1,778,895	1,699,784	1,645,635
<b>Total Fees and Insurance</b>		<b>1,778,895</b>	<b>1,699,784</b>	<b>1,645,635</b>
<b>Claims</b>				
Building and Contents	50890 5910	228,476	94,623	315,400
Fidelity	50890 5920			1,000
Automobile Liability	50890 5930	201,182	19,624	129,400
General Liability	50890 5940	17,612	107,577	76,000
Errors and Omissions	50890 5950	900		11,200
<b>Total Claims</b>		<b>448,170</b>	<b>221,824</b>	<b>533,000</b>
<b>Total Expenses</b>		<b>2,251,235</b>	<b>1,935,492</b>	<b>2,179,635</b>
<b>NET OPERATING INCOME</b>		<b>190,760</b>	<b>244,103</b>	<b>(40)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Earnings on Investments	41510 0000	292	356	300
Insurance Proceeds from Loss	45300 0000	9,196	44,213	20,000
Transfer out Group Health Insurance Fund	50932 5200	(1,000,000)	(1,300,000)	(300,000)
Transfer out Workers Compensation Fund	50932 5200		(100,000)	
<b>Total Nonoperating Revenues (Expenses)</b>		<b>(990,512)</b>	<b>(1,355,431)</b>	<b>(279,700)</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

**Schedule 30**

**301 Loss Control Fund**

	Actual	Estimated Actual	Original Budget
ACCOUNT #	6/30/2017	6/30/2018	6/30/2019
CHANGE IN NET POSITION	\$ (799,752)	\$ (1,111,328)	\$ (279,740)
BEGINNING NET POSITION	<u>2,455,704</u>	<u>1,655,952</u>	<u>544,624</u>
ENDING NET POSITION	<u>\$ 1,655,952</u>	<u>\$ 544,624</u>	<u>\$ 264,884</u>

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Schedule 31

**302 Workers Compensation Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
<b>OPERATING REVENUES:</b>				
Intergovernmental insurance premium billings	45900 0000	\$ 988,123	\$ 960,000	\$ 884,900
Total Revenues		<b>988,123</b>	<b>960,000</b>	<b>884,900</b>
<b>OPERATING EXPENSES:</b>				
<b>General Administration Services</b>				
Legal Services	50332 2310			
Audit Services	50332 2310	323	532	300
Total General Administration Services		<b>323</b>	<b>532</b>	<b>300</b>
<b>Business Services</b>				
Travel Expense Reimbursement	50582 2510	1,075	40	1,000
Materials and Supplies	50610 2510			
Total Business Services		<b>1,075</b>	<b>40</b>	<b>1,000</b>
<b>Operation and Maintenance of Plant Services</b>				
Supervisor Salaries	50111 2610	5,022		58,507
Secretary Salaries	50114 2610	30,307	30,307	30,181
<b>Operation and Maintenance of Buildings</b>				
Purchased Professional Services	50300 2310	2	7	10
Communications (phone/internet/post)	50530 2620	11,218	9,003	8,847
<b>Safety and Security</b>				
Supervisor Salaries	50111 2660	58,752	58,752	
Purchased Professional and Technical Services	50300 2660			
Repairs and Maintenance Services	50430 2660			
Materials and Supplies	50610 2660	997	(627)	500
Technology-Related Equipment	50735 2660	13,920		
<b>Employee Benefits</b>				
Group Insurance	50210 2600	5,424	4,890	4,888
Medicare	50225 2600	1,328	1,258	1,251
Teachers Retirement System	50231 2600	22,710	23,690	23,679
School Employees Retirement System	50233 2600	1,371		
Workmen's Compensation	50260 2600	668	632	629
Annual Leave Severance Pay	50260 2600			
Total Operation and Maintenance of Plant Services		<b>151,719</b>	<b>127,912</b>	<b>128,492</b>
Fees and Insurance	50340 5900	<b>224,923</b>	<b>328,128</b>	<b>290,488</b>

**LAFOURCHE PARISH SCHOOL BOARD  
 COMPREHENSIVE ORIGINAL BUDGET  
 For Fiscal Year Ending June 30, 2019**

Schedule 31

**302 Workers Compensation Fund**

	ACCOUNT #	Actual 6/30/2017	Estimated Actual 6/30/2018	Original Budget 6/30/2019
Claims	50890 5900	<u>\$ 532,428</u>	<u>\$ 940,816</u>	<u>\$ 500,000</u>
<hr/>				
Total Expenses		<b>910,468</b>	<b>1,397,428</b>	<b>920,280</b>
<b>NET OPERATING INCOME</b>		77,655	(437,428)	(35,380)
<hr/>				
NONOPERATING REVENUES (EXPENSES)				
Earnings on Investments	41510 0000	578	210	200
Insurance Proceeds from Loss	45300 0000	71,868	186,343	
Transfer in Workers Compensation Fund	45220 0000		100,000	
<hr/>				
Total Nonoperating Revenues (Expenses)		<b>72,446</b>	<b>286,553</b>	<b>200</b>
<b>CHANGE IN NET POSITION</b>		<b>150,101</b>	<b>(150,875)</b>	<b>(35,180)</b>
<b>BEGINNING NET POSITION</b>		<u>38,154</u>	<u>188,255</u>	<u>37,380</u>
<b>ENDING NET POSITION</b>		<u><b>\$ 188,255</b></u>	<u><b>\$ 37,380</b></u>	<u><b>\$ 2,200</b></u>

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Table 1

**Revenue and Expenditure 10-Year Summary  
(Governmental Funds)**

**REVENUES (1)**

FISCAL YEAR	TAXES	INTEREST	FOOD			STATE GRANTS	FEDERAL GRANTS	TOTAL
			SERVICE COLLECTIONS	OTHER LOCAL				
(3) 2019	\$ 67,768,100	\$ 135,873	\$ 1,330,000	\$ 2,205,539	\$ 67,974,224	\$ 15,954,324	\$ 155,368,060	
(2) 2018	71,815,500	174,931	1,413,815	2,948,279	67,892,223	17,538,422	161,783,170	
2017	72,156,917	174,931	1,413,815	4,489,105	67,224,429	16,301,403	161,760,600	
2016	75,593,043	225,318	1,503,086	14,799,780	66,600,294	17,071,443	175,792,964	
2015	76,411,185	214,394	1,553,252	3,011,714	67,876,779	17,432,916	166,500,240	
2014	70,779,943	369,292	1,479,014	4,698,639	69,086,615	17,869,276	164,282,779	
2013	67,569,166	171,481	1,408,135	3,112,747	65,857,692	18,176,378	156,295,599	
2012	61,097,821	443,929	1,465,297	3,524,949	68,591,512	19,529,028	154,652,536	
2011	60,334,036	226,014	1,442,538	3,140,611	67,361,501	26,304,344	158,809,044	
2010	53,973,424	178,557	1,402,631	3,162,198	72,973,228	24,478,925	156,168,963	

**EXPENDITURES (1)**

FISCAL YEAR	INSTRUCTION	SUPPORT SERVICES	FOOD SERVICES	COMMUNITY SERVICES	AND			TOTAL
					CONSTRUCTIO N	DEBT SERVICE	TYPE 1 CHARTERS	
(3) 2019	\$ 73,692,857	\$ 54,106,431	\$ 8,968,698	\$ 12,560	\$ 288,841	\$ 12,028,234	\$ 8,570,566	\$ 157,668,187
(2) 2018	73,709,861	55,817,086	8,539,135	12,560	2,076,498	14,010,835	8,582,045	162,748,020
2017	75,486,338	62,531,051	8,674,113	12,560	2,498,263	14,604,326	8,974,502	172,781,153
2016	79,362,170	63,938,657	8,832,085	12,560	2,321,408	14,819,719	9,034,317	178,320,916
2015	81,851,634	59,899,510	8,736,594	12,560	1,513,851	15,289,935	8,309,680	175,613,764
2014	79,715,398	59,299,157	8,549,371	12,560	3,550,840	13,514,994	5,797,800	170,440,120
2013	75,321,933	55,558,080	8,174,505	12,560	3,672,788	13,565,816	3,595,250	159,900,932
2012	77,877,252	56,352,076	8,263,564	12,560	2,906,050	12,530,910	2,130,704	160,073,116
2011	80,084,961	53,538,987	8,322,305	14,102	1,695,284	10,545,971		154,201,610
2010	84,232,654	52,404,804	8,347,011	14,278	1,509,676	10,677,209		157,185,632

- (1) Includes general, special revenue and debt service funds
- (2) Estimated
- (3) Budgeted

**LAFOURCHE PARISH SCHEDULE  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Table 2

**Tax Levies and Collections**

<b>Property Tax Levies and Collections</b>								
FISCAL YEAR	RATE PER \$1,000	NET ASSESSMENT	TOTAL TAX LEVY	CURRENT TAX COLLECTIONS	PERCENT OF CURRENT		TOTAL TAX COLLECTIONS	PERCENT
					TAX TO LEVY	DELINQUENT TAX COLLECTIONS		OF TOTAL TAX COLLECTED
(2) 2019	43.30	\$ 882,578,446	\$ 38,215,646	\$ 36,763,500	96.2%	\$ 377,600	\$ 37,141,100	97.2%
(1) 2018	43.30	959,324,398	41,538,746	40,273,891	97.0%	392,166	40,666,057	97.9%
2017	43.30	1,063,044,930	46,029,845	43,271,911	94.0%	98,135	43,370,046	94.2%
2016	43.30	1,014,066,865	43,909,095	42,646,272	97.1%	831,713	43,477,985	99.0%
2015	43.30	983,154,513	42,570,590	41,776,119	98.1%	98,853	41,874,972	98.4%
2014	43.30	896,172,168	38,804,255	38,092,706	98.2%	31,729	38,124,435	98.2%
2013	43.30	807,061,314	34,945,755	33,591,563	96.1%	38,492	33,630,055	96.2%
2012	43.30	749,161,181	32,438,679	31,635,390	97.5%	121,327	31,756,717	97.9%
2011	43.30	733,980,871	31,781,372	30,573,799	96.2%	76,099	30,649,898	96.4%
2010	43.30	649,751,986	28,134,261	27,651,583	98.3%	134,320	27,785,903	98.8%

**Sales and Use Tax Levies Tax Levies**

FISCAL YEAR	RATE	TOTAL TAX COLLECTIONS	
(2) 2019	2%	29,506,800	(1.42)%
(1) 2018	2%	29,931,841	9.03%
2017	2%	27,452,014	(10.95)%
2016	2%	30,827,994	(7.38)%
2015	2%	33,286,062	1.93%
2014	2%	32,655,508	(0.77)%
2013	2%	32,910,356	15.95%
2012	2%	28,382,069	(1.31)%
2011	2%	28,758,946	13.34%
2010	2%	25,374,941	

(1) Estimated

(2) Budgeted

**LAFOURCHE PARISH SCHOOL BOARD  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Table 3

**Principal Property Tax Payers**

TAXPAYER	TYPE OF BUSINESS	2017		2008	
		TAXABLE ASSESSED VALUE	% OF TOTAL TAXABLE VALUE	TAXABLE ASSESSED VALUE	% OF TOTAL TAXABLE VALUE
Edison Chouest Offshore	Marine Contractors	\$ 105,450,900	11.0%		
Hornbeck Offshore Service	Marine Contractors	36,708,380	3.8%	\$ 12,099,670	1.6%
Harvey Gulf International	Marine Contractors	29,187,720	3.0%		
Chevron/Texaco Exploration	Oil and Gas	19,885,640	2.1%	12,737,090	1.7%
Bristow US, LLC	Aviation Services	19,407,530	2.0%		
Loop, LLC	Pipeline	18,765,390	2.0%	13,493,370	1.8%
Entergy Louisiana, LLC	Electrical Utility	17,102,700	1.8%	9,699,660	1.3%
Mars Oil Pipeline Company	Pipeline	16,870,050	1.8%	13,661,200	1.8%
Shell Tranding (US) Company	Oil and Gas	14,340,490	1.5%		
Chevron North Amer. Explor. & Product.	Oil and Gas	12,809,740	1.3%		
Chouest Offshore Service	Marine Contractors			51,341,590	6.7%
Candies, Otto LLC	Marine Contractors			10,349,420	1.4%
Locap, Inc.	Pipeline			8,751,210	1.1%
Capital One	Bank			8,212,450	1.1%
Texas Petroleum Investment	Oil and Gas				
Seacor Offshore, LLC	Marine Contractors			13,266,220	1.73%
		290,528,540	30.3%	153,611,880	20.2%
<b>Total Assessed Values</b>		<u>\$ 959,324,398</u>		<u>\$ 765,672,010</u>	

**LAFOURCHE PARISH SCHOOL BOARD  
ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Table 4

**Minimum Foundation Program Summary**

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	Difference
	6/30/2016	6/30/2017	6/30/2018	6/30/2019	2019 - 2018
<b>CALCULATION OF STATE SHARE OF LEVEL 1 COST (basic cost of education)</b>					
Per pupil distribution base	\$ 3,961	\$ 3,961	\$ 3,961	\$ 3,961	\$
Unweighted Count	14,006	13,977	14,006	14,006	
Weighted Count	17,975	18,202	18,370	18,370	
TOTAL COST LEVEL 1	71,198,975	72,096,300	72,761,629	72,761,629	
Local Share %	(39.00)%	(39.59)%	(38.36)%	(38.36)%	
Less Required Local Support	(27,766,606)	(28,544,227)	(27,912,552)	(27,912,552)	
STATE SHARE OF COST LEVEL 1	\$ 43,432,370	\$ 43,552,073	\$ 44,849,077	\$ 44,849,077	\$
<b>CALCULATION OF STATE SHARE OF LEVEL 2 COST (incentive to go past requirement)</b>					
Local Share of Level 1(required support)	\$ 27,766,606	\$ 28,544,227	\$ 27,912,552	\$ 27,912,552	\$
Local Property/Sales Tax (actual support)	71,487,421	75,779,389	74,801,189	74,801,189	
Eligible Revenue (excess over required support)	43,720,816	47,235,162	46,888,637	46,888,637	
State Share Factor	18.23%	16.56%	17.95%	17.95%	
STATE SHARE OF COST LEVEL 2	7,969,159	7,820,839	8,416,390	8,416,390	
<b>CALCULATION OF STATE SHARE OF LEVEL 3 &amp; 4 COST (unequalized cost)</b>					
L-3 Prior pay raises	\$ 10,573,830	\$ 10,551,936	\$ 10,573,830	\$ 10,573,830	\$ -
L-3 Redistribution of Hold-Harmless	870,301	960,625	964,684	964,684	
L-3 One-time payment for mandated cost	1,400,600	1,397,700	1,400,600	1,400,600	
L-4 Foreign Language Associates	609,000	504,000	420,000	420,000	
L-4 Foreign Language Stipends	6,000	48,000	34,000	34,000	
L-4 Career Development Allocation	108,528	214,438	266,322	266,322	
High Cost Service Allocation	15,646				
L-4 Supplemental Course Allocation	153,738	153,972	206,383	206,383	
STATE SHARE OF COST LEVEL 3 & 4	13,737,643	13,830,671	13,865,819	13,865,819	
<b>SUMMARY OF DISTRIBUTION</b>					
State Share of Cost Level 1	\$ 43,432,370	\$ 43,552,073	\$ 44,849,077	\$ 44,849,077	\$ -
State Share of Cost Level 2	7,969,159	7,820,839	8,416,390	8,416,390	
State Share of Cost Level 3 & 4	13,737,643	13,830,671	13,865,819	13,865,819	
Adjustments for State-Wide Charter Schools	(534,068)	(593,983)	(831,623)	(831,623)	
	27,689	280,564	(37,395)	(37,395)	
NEW FORMULA STATE AID	64,632,793	64,890,164	66,262,268	66,262,268	
<b>DIVISION BETWEEN FUNDS</b>					
School Lunch Fund	\$ 1,576,100	\$ 1,546,100	\$ 1,546,100	\$ 1,546,100	\$ -
General Fund	63,056,693	63,344,064	64,716,168	64,716,168	
TOTAL MFP	64,632,793	64,890,164	66,262,268	66,262,268	



**LAFOURCHE PARISH SCHEDULE  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Table 5

**Bonded Debt Summary**

**AMOUNTS BY ISSUE**

Issue Name	Interest Rates	Issue Date	Final Maturity Date	Original Issue	Principal		Principal
					Outstanding	Reductions	Outstanding
					7/1/2018		6/30/2019
2008 GO Refunding Series	3.000-4.000%	May 20, 2008	May 20, 2019	6,535,000	725,000	\$ 725,000	\$
2011 GO Series	2.000-5.000%	December 1, 2011	March 1, 2021	18,840,000	5,655,000	1,885,000	3,770,000
2012 GO Series	2.125-4.000%	September 18, 2012	March 1, 2032	18,000,000	14,030,000	760,000	13,270,000
2012 GO Refunding Series	1.000-5.000%	November 15, 2012	March 1, 2029	18,340,000	14,390,000	1,040,000	13,350,000
2013 GO Refunding Series	1.000-4.500%	March 28, 2013	March 1, 2030	14,680,000	12,340,000	795,000	11,545,000
2014 GO Series	1.000-4.000%	June 12, 2014	March 1, 2029	18,000,000	13,200,000	1,200,000	12,000,000
2015 GO Refunding Series	2.000-4.000%	April 14, 2015	March 1, 2032	7,605,000	7,175,000	385,000	6,790,000
2017 GO Series	3.000-5.000%	December 14, 2017	March 1, 2037	32,000,000	32,000,000	1,150,000	30,850,000
				<u>\$ 134,000,000</u>	<u>\$ 99,515,000</u>	<u>\$ 7,940,000</u>	<u>\$ 91,575,000</u>

**AMOUNTS BY YEAR DUE**

YEAR	PRINCIPAL	INTEREST	TOTAL
2020	\$ 7,380,000	\$ 3,352,475	\$ 10,732,475
2021	7,530,000	3,093,800	10,623,800
2022	5,825,000	2,817,600	8,642,600
2023	6,020,000	2,618,475	8,638,475
2024	6,250,000	2,413,538	8,663,538
2025-2029	34,580,000	8,057,375	42,637,375
2030-2034	16,795,000	2,464,563	19,259,563
2035-2037	7,195,000	448,350	7,643,350
	<u>\$ 91,575,000</u>	<u>\$ 25,266,176</u>	<u>\$ 116,841,176</u>

**COMPUTATION OF LEGAL DEBT MARGIN**

Gross Assessed Value	<u>\$ 1,110,678,246</u>
Debt Limitation 50% of Gross Assessed Value	\$ 555,339,123
Less Bonded Debt Issued and Outstanding	91,575,000
Less Bonded Not Issued but Authorized	<u>62,000,000</u>
Legal Debt Margin	<u>\$ 401,764,123</u>

**LAFORCHE PARISH SCHEDULE  
COMPREHENSIVE ORIGINAL BUDGET  
For Fiscal Year Ending June 30, 2019**

Table 6

**Certificate of Indebtedness Summary**

**AMOUNTS BY ISSUE**

<u>Purpose</u>	<u>Interest Rates</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Original Issue</u>	<u>Principal Outstanding 7/1/2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Principal Outstanding 6/30/2019</u>
Energy efficiency building improvements	4.000-6.000%	February 1, 2006	February 1, 2021	\$ 3,810,000	\$ 1,305,000		\$ 400,000	\$ 905,000

**AMOUNTS BY YEAR DUE**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2020	\$ 435,000	\$ 40,507	\$ 475,507
2021	470,000	21,150	491,150
	<u>\$ 905,000</u>	<u>\$ 61,657</u>	<u>\$ 966,657</u>

**Revenue and Expense 10-Year Summary  
(Proprietary Funds)**

FISCAL YEAR	chart year	OPERATING REVENUE	OPERATING EXPENSES	NON-OPERATING REVENUES/EXPENSE	Change	FUND BALANCE
(3) 2019	2019	\$ 24,355,595	\$ 26,702,064	\$ 2,004,800	\$ (341,669)	\$ 283,344
(2) 2018	2018	24,424,270	28,515,889	2,782,858	(1,308,761)	625,013
	2017	24,549,541	31,140,557	3,442,132	(3,148,884)	1,933,774
	2016	23,873,764	30,090,111	681,914	(5,534,433)	5,082,658
	2015	23,182,358	28,029,862	847,407	(4,000,097)	10,617,091
	2014	22,509,574	23,056,918	1,206,634	659,290	14,617,188
	2013	23,848,305	22,820,212	1,075,634	2,103,727	13,957,898
	2012	21,344,265	21,785,594	739,248	297,919	11,854,171
	2011	21,469,402	21,660,482	491,331	300,251	11,556,252
	2010	21,661,467	20,376,663	67,858	1,352,662	11,256,001