



## **Lafourche Parish School Board**

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# OPERATING BUDGET

JUNE 30, 2020

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Submitted by  
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Prepared by  
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Business Manager



# ***LAFOURCHE SCHOOL BOARD***



Seated: Mr. Clyde Duplantis III, Mr. Robby Gisclair, Dr. Louis Voiron, Jr., Ms. Brooke Huddleston, Dr. Mary Breaud, Mr. Al Archer, Ms. Cheryl Thomas,  
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Valerie Bourgeois, Mr. Randy Schouest.

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## ***OPERATING BUDGET For Fiscal Year Ending June 30, 2020***

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**OPERATING BUDGET**  
**For Fiscal Year Ending June 30, 2020**

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**BUDGET HIGHLIGHTS**

The following summary of the major provides a quick overview of the most important elements and issues related to the Operating Budget for June 30, 2020:

- ❑ Provides for a student enrollment of 14,595 that results in a revenue per student of \$11,584 and in an expenditure per student of \$11,381, and for provides for 1,907 full time employee positions
- ❑ Revenues have been increased by \$2.61 million resulting from a \$4.78 million increase in the Minimum Foundation allotment, and a decrease of \$2.34 million in Federal grant revenue
- ❑ Expenditures have been increased by \$0.93 million resulting from a \$2.56 million increase in 001 General Fund salaries and benefits, and grant expenditure reductions of \$2.60 million
- ❑ Includes funding for the salary schedules changes of
  - Included a one-step increase to the salary schedule for 2019-2020 fiscal year for all employees
  - Recaptured the one contract day for employees with 185+ day contracts that was eliminated for the 2019 Original Budget
  - Adjusted the Teacher's Salary Schedule, the PAC Schedule, and the ROTC Schedule to include the \$1,000 state increase; adjusted all support salary schedules to include the \$500 state increase
- ❑ Fund Balances are estimated to grow by 14.16% by June 30, 2010 with a 001 General Fund ending unassigned balance of \$8.79 million

**GOALS AND OBJECTIVES**

The main objective of this Lafourche Parish School Board (District) budget is to comply 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.

The second objective is to provide enough documentation for this budget statement to be of value to administrators as they implement the budget and to enhance the transparency of the District's financial operations for others such as employees and citizens. The Organizational and Statement Overview and the three exhibits contain information that is useful in interpreting and understanding the FY 2020 Operating Budget. It is especially recommended that those who have little or no experience evaluating the District's budget become familiar with the contents of the Overview and the exhibits.

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The first major goal is to continue with those efforts to staff and maintain basic classroom services so that the District's students will continue to grow academically helping the District to maintain its A district performance rating. See Accomplishments and Recognitions section of the Budget Message for more discussion of student performance.

The second major goal used to construct this budget was to address critical fund balance issues. Additional detail concerning these issues are included in the Fund Balances section of the Budget Message.

The School Board is in the process of constructing a new strategic plan to replace the 2012-2017 Five Year Strategic Plan. The following are excerpts from the 2012-2017 Plan that still apply to the operation of District:

**MISSION STATEMENT**

Lafourche 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 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.
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.

**STUDENT COUNTS**

Because maintain the high level of student performance is the top goal of this budget, the discussion of its adequacy starts with students. Diagram 1 contains the actual student counts as of

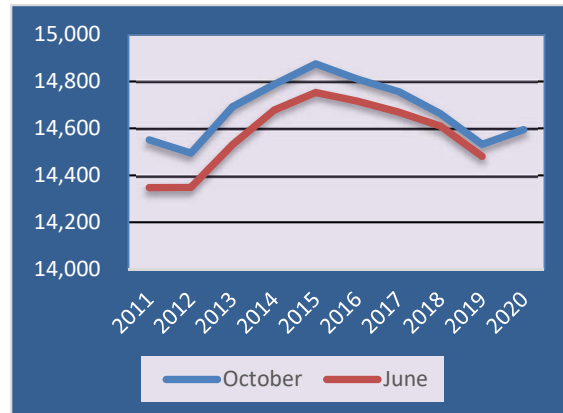
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October 1<sup>st</sup> for the fiscal years 2011 through 2019, and the February 2019 count for the fiscal year 2020 compared to the actual student counts as of June 30 for fiscal years 2011 – 2019.

**Diagram 1. 10-Year Chart Comparing October and June Student Counts**

Note: Based on Table 12 10-Year Student Count Summary

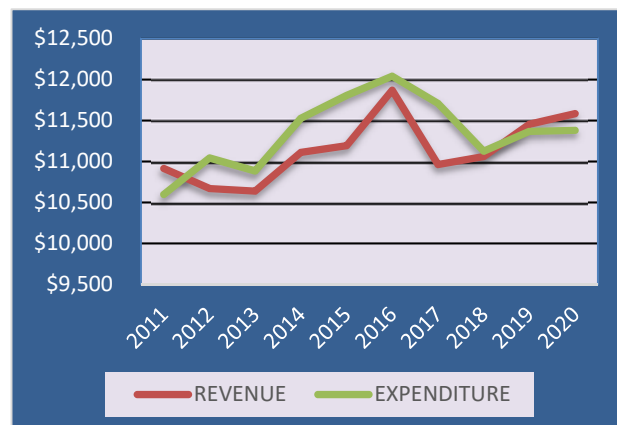


The trend has been one where the June 30<sup>th</sup> balance is lower than the October 31<sup>st</sup> balance. The budget is constructed to accommodate the larger student enrollment to make sure that the educational experience for all students will maximize student academic growth.

Diagram 2 compares the October counts with operating revenues and expenditures. It shows that revenues and expenditures on a student basis have similar tracks. However, note there are only three times in the ten years have revenues exceeded expenditures (FY 2011, FY 2019 and FY 2020). The big increase in FY 2016 was due to the revenue and expenditures associated the BP oil spill settlement.

**Diagram 2. 10-Year Graph Comparing Revenues per Student to Expenditures per Student**

Note: Based on Table 12 10-Year Student Count Summary





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**REVENUE ANALYSIS**

Diagram 3 contains a ten-year recap of revenues by major revenue source category. You will note that the total of revenues have increased in FY 2019 and FY 2020. The major factor is the increase in the amount of State revenue in those two years.

**Diagram 3. 10-Year Chart of Revenues  
by Source**

Note: Based on Table 1 10-Year Revenue Summary

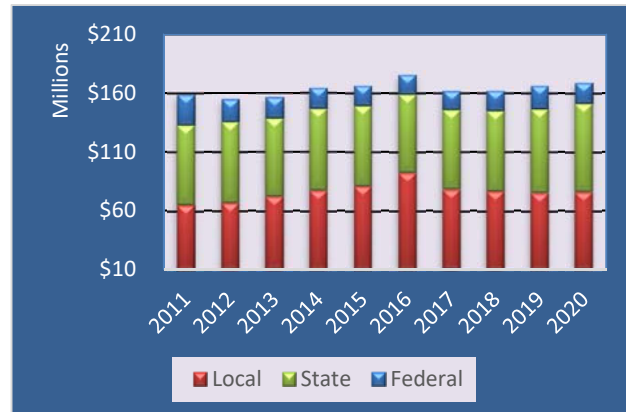


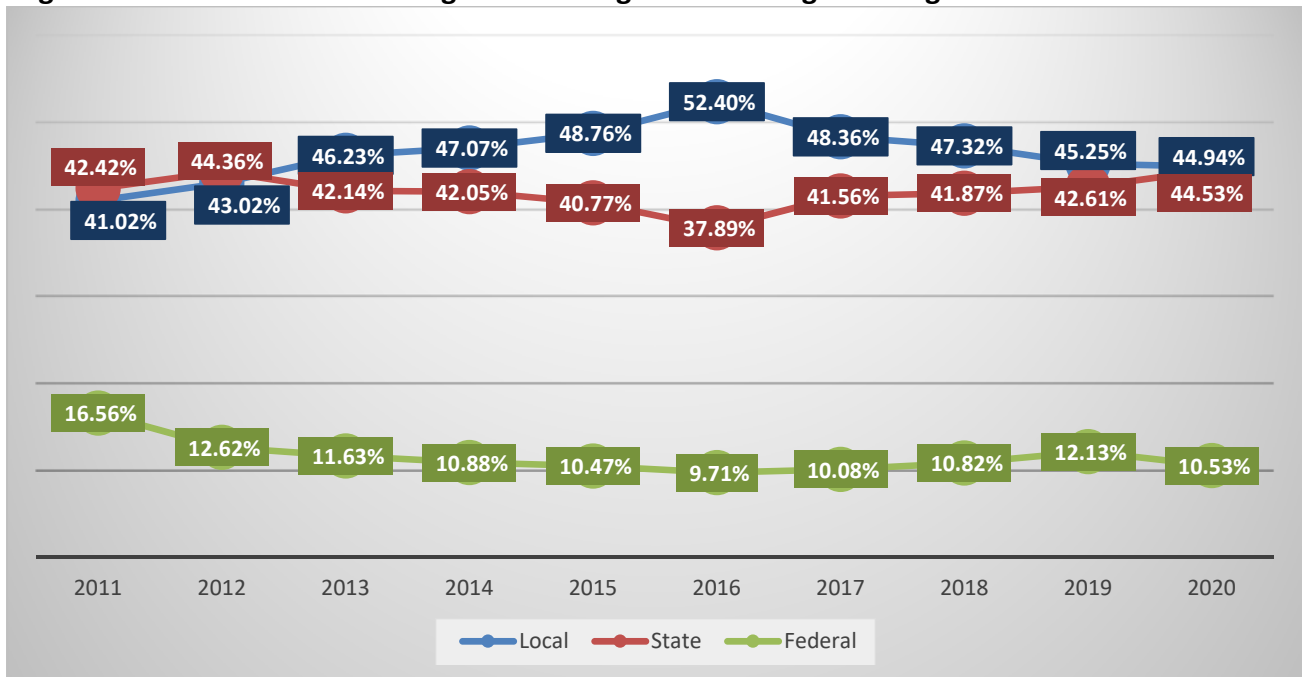
Diagram 4 has a better illustration of the changes in funding between the three major categories. You will note that the local share of revenues is higher in than the state share in eight of the ten years included in the graph. This trend can be attributed to the State Legislature’s removal of the 2.75% growth factor that had been used in the funding of the Minimum Foundation Formula. The growth factor was restored in the 2019 Regular Legislative Session, but it was included at 1.375%

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instead of 2.75%. Finally, the big gap in FY 2016 was due to the revenue and expenditures associated the BP oil spill settlement.

**Diagram 4. 10-Year Chart of Changes in Funding Ratios in Original Budget**



Note: Based on Table 1 10-Year Revenue Summary

Chart 1 highlights the differences between the revenue amounts reported in the 2019 Comprehensive Budget Amendments and the amounts reported in the 2020 Operating Budget. Chart 1 was constructed to separate the changes in the Special Revenue Funds into those that include revenues from local non-grant revenues and those that include grant revenues.

**Chart 1. Recap of Changes in Revenues by Fund Type**

OBJECT #	DESCRIPTION	001 GENERAL FUND	004, 011-106 OTHER LOCAL FUNDS	110-140 GRANT FUNDS	007 DEBT SERVICE FUND	TOTAL CHANGES
41000-9999	Local Revenues	\$(0.05)	\$0.71	\$ (0.01)	\$	\$ 0.65
43000-9999	State Revenues	4.79		(0.44)		4.35
44000-9999	Federal Revenues		(0.05)	(2.34)		(2.39)
	Total Revenues	\$4.74	\$0.66	\$ (2.79)	\$	\$ 2.61

Note: Amounts are in \$millions

Facilitating the explanation changes was goal in the presentation of Chart 1. The reduction in grant fund revenues have an equal effect on grant fund expenditures, which will be discussed in the section immediately following the revenue analysis.

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Chart 2 contains the breakdown of revenues highlighting the top ten sources and their effect on total revenues. Each of the top ten revenue sources will be discussed separately.

**Chart 2. Three-Year Recap of Revenues by Source**

ACCOUNT #	DESCRIPTION	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2020 CHANGE
43110 - 115	State Public School Fund (MFP)	\$ 66.26	\$68.76	\$73.54	\$4.78
41111 - 114	Ad Valorem Taxes	42.19	41.58	41.58	
41131	Sales and Use Taxes	29.94	29.51	29.51	
44415	School Food Service - Federal Support	5.31	5.76	5.76	
44541	E. S. S. A Title I	5.60	5.70	4.59	(1.10)
44531	I. D. E. A Part B	2.98	4.40	3.98	(0.42)
41610	Food Service Meal Charges	1.28	1.24	1.28	0.05
44590	Other Federal - Restricted through State	1.08	1.12	1.03	(0.09)
44545	E.S. S. A. Title II - A - Improving Teacher Quality	0.75	1.42	0.92	(0.50)
41991	Medicaid Reimbursement	1.10	0.75	0.83	0.08
	Total Top Ten Revenue Sources	156.49	160.24	163.02	2.80
	All Other Revenues	5.50	6.22	6.04	(0.19)
	Total Revenue Sources	\$ 161.99	\$ 166.46	\$169.06	\$2.61

Note: Amounts are in \$millions

**State Public School Fund (MFP)**

The Minimum Foundation Program (MFP) is authorized in the Louisiana Constitution under Article 8 §13 Funding; Apportionment. The section requires the State Board of Elementary and Secondary Education (BESE) to develop a formula and determine the cost of that formula. The formula has four levels:

- Level 1 provides for a minimum level of revenue for each district based on the number of students enrolled and the educational needs of those students, and the relative wealth of each district
- Level 2 provides additional funding for those districts that have a local support level that is above the minimum required level
- Levels 3 and 4 provides support for particular areas such as mandated raises and other operating costs

Senate Concurrent Resolution (SCR) 3 of the 2019 Regular Session contains the 2020 MFP formula. The appropriation for FY 2020 is higher than that of the FY 2019 appropriation to accommodate an increase in the base per pupil amount of 1.375% from \$3,961 to \$4,015; and to fund a \$1,000 raise for

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certificated personnel and a \$500 raise support personnel (pay raise plus employer retirement contributions). Chart 3 contains a summary of the changes the 2020 MFP allotment to the District:

**Chart 3. MFP Formula Summary by Level**

CATEGORY	TOTAL	CHANGE FROM 2019 FORMULA
Level 1	\$ 48.89	\$1.80
Level 2	10.25	0.81
Levels 3 & 4	15.67	1.82
Adjustments for State-Wide Charter Schools	(1.26)	(0.08)
Other Adjustments	(0.01)	0.43
	\$ 73.54	\$4.78

Notes: Amounts are in \$millions

Based on Table 9 3-Year Minimum Foundation Program Summary

The \$1.8 million increase in Level 1 is due to the 1.375% increase in the base per pupil amount and because the District has become “relatively poorer” when compared the other public school districts. The \$1.82 million increase in Levels 3 and 4 is mostly due to the mandated raises for certificated and support personnel.

**Ad Valorem Taxes**

The District levies 43.3 mills of ad valorem taxes for various purposes. See Table 6 10-Year Tax Rate Summary for a summary of the rates by authorized categories. The Lafourche Assessor predicted in March 2018 that the 2018 assessment would be 5 to 8 percent lower than the 2017 assessment. The assessment did not decline in 2018 as shown in Table 7 10-Year Assessed Value and Taxable Value of Property, but actually increased by 0.24%. The amount included in the 2020 Budget of \$41.58 million is the same amount estimated as of March 31, 2019 for 2019 Comprehensive Budget Amendments.

The revenues from this source are reported in the 001 General, the 101 Safety Tax, the 102 Salary Supplement, the 103 Air Conditioning Maintenance, and the 104 Retirement Supplement Funds.

**Sales and Use Taxes**

Sales and Use Tax collections have been harder than usual to estimate. The District collected about \$2.3 million more in 2018 for the period March through June than it did in 2017 mostly because of audit collections. However, FY 2019 collections have exceeded FY 2017 collections by 9.62% through May 2019. It is expected at this time that FY 2019 collection will exceed budget estimates by \$876,700 or by about 2.97%. Because the change is so small and because there is still uncertainty in the amount to be collected for June 2019, the 2020 Budget estimate is set at \$29.51 million, which is the same amount that was included in the 2019 Comprehensive Budget Amendments.

The revenues from this source are reported in the 001 General, the 011 1995 Sales Tax Salary Restricted, the 012 1995 Sales Tax Textbook Restricted, and the 013 1995 Sales Tax Technology Restricted Funds.

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**School Food Service - Federal Support**

The Child Nutrition Department piloted a program in FY 2019 that combined seven schools into the Community Eligibility Program (CEP). These qualifying schools were allowed to feed all students without charge to the student regardless of economic meal status while receiving the free rate of reimbursement from the Federal Child Nutrition Program without the requirement of the completed meal applications (free lunch form). This change increased the total federal reimbursements for the schools in the pilot. In FY 2020, the CEP pilot will include five more schools, which is expected to bring in additional federal reimbursements while reducing the amount collected from student for meals.

The grants are listed under Catalog of Federal Domestic Assistance (CFDA) numbers 10.553 and 10.555. The purpose of the 10.553 School Breakfast Program is to help States implement “a nutritious nonprofit breakfast service for school children, through meal reimbursements and food donations.” The purpose of the 10.555 National School Lunch Program is to “assist States, through cash grants and food donations, in providing a nutritious nonprofit lunch service for school children and to encourage the domestic consumption of nutritious agricultural commodities.”

These revenues are recorded in the 105 Child Nutrition Fund. The amount of increase due to the CEP change for this source and the related decrease in the amount collected from students for meals has not yet been determined so the FY 2020 estimate for this source is \$5.76 million, which is the same as was included in the 2019 Comprehensive Budget Amendments.

**E. S. S. A Title I**

Every Student Succeeds Act contains Title I Improving Basic Programs Operated by State and Local Education Agencies (CFDA 84.010A) with the stated purpose to “provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.”

Chart 4 includes the student counts for fiscal years 2019 and 2020.

**Chart 4. Two-Year Recap of Title 1 Enrollment**

CATEGORY	2019	2020
Public	9,039	9,024
Non-public	192	154
	11,250	11,198

The activities of this grant are reported in the 120 E.S.S.A. Title I Fund. The amount estimated for the FY 2020 is \$4.59 million, which is a reduction of \$1.10 million from the FY 2019 estimated. The amount included is based on the latest notifications from the State Department of Education.

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

Individuals with Disabilities Act contains Part B Assistance for All Children with Disabilities (CFDA 84.017A), which has the stated purpose to “assist states in providing a free appropriate public

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education in the least restrictive environment for children with disabilities ages three through 21.” The activities of this grant are reported in the 130 I.D.E.A. Part B Fund.

The amount estimated for the FY 2020 is \$3.98 million, which is a reduction of \$0.42 million from the FY 2019 estimated. The amount included is based on the latest notifications from the State Department of Education.

**Food Service Meal Charges**

The revenue included here is charges to students for meals using the following rates:

**Chart 5. 2020 Meal Prices**

SCHOOL LEVEL	BREAKFAST	LUNCH
Full Price High	\$1.60	\$2.10
Full Price Middle	1.55	1.70
Full Price Elementary	1.55	1.65
Reduced All Levels	0.30	0.40

This revenue is recorded in the 105 Child Nutrition Fund. The amount of decrease due to the CEP change, previously discussed, has not yet been determined so the FY 2020 estimate for this source is \$1.28 million, which is the same as the estimated actual for FY 2019.

**Other Federal - Restricted through State**

This source has several grants included in it, which are:

**Chart 6. Two-Year Recap of the Revenue from Other Federal - Restricted through State Sources**

CFDA	FEDERAL GRANT NAME	PROJECT NAME	2019	2020	2020 CHANGE
93.558B	Temporary Assistance for Needy Families, Child and Family Services	LA4 Early Childhood Program	\$0.96	\$0.86	\$(0.10)
84.196A	McKinney-Vento Homeless Children and Youth Program Funds	McKinney-Vento Homeless	0.12	0.12	
84.196A	Striving Readers Comprehensive Literacy Program	Content Leader - Circle Grant	0.01		(0.01)
93.575	Child Care and Development Block Grant	Early Childhood-Cohort 3	0.03	0.05	0.02
		Total	\$1.12	\$1.03	\$(0.09)

Note: Amounts are in \$millions

The majority of this source is from Temporary Assistance for Needy Families, which is being used by the State in combination with State funds for its LA 4 Early Childhood Program. The combined State/Federal support for the LA 4 Early Childhood Program is the major funding source for the District’s pre-k program.

The revenue sources and the related expenditures displayed for the programs in Chart 6 are accounted for in the 140 Other Federal Pass-Through Grants Fund. The amounts included are based on the latest notifications from the oversight agencies.

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**E.S. S. A. Title II - A - Improving Teacher Quality**

This revenue source and the related expenditures are included in the 122 E.S.S.A. Title II Fund. Part A of Title II Supporting Effective Instruction State Grants (CFDA 84.367). provides “agencies the flexibility to use these funds creatively to address challenges to teacher quality, whether they concern teacher preparation and qualifications of new teachers, recruitment and hiring, induction, professional development, teacher retention, or the need for more capable principals and assistant principals to serve as effective school leaders.”

The amount estimated for the FY 2020 is \$0.92 million, which is a reduction of \$0.50 million from the FY 2019 estimate. The amount included is based on the latest notifications from the State Department of Education.

**Medicaid Reimbursement**

The State reimburses the District for Medicaid related services provided to students in the schools. The reimbursed categories are Behavioral Health, Nursing Direct Services, Therapy Direct Services, and Medicaid Administrative Claiming. This revenue source and the related expenditures are included in the 004 Medicaid Fund.

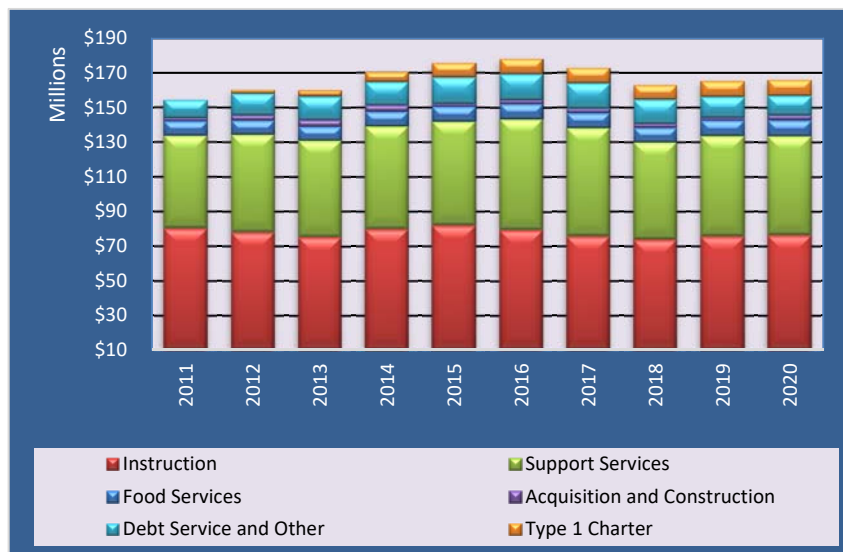
The amount estimated for the FY 2020 is \$0.83 million, which is a \$0.08 million increase over the FY 2019 estimate. The amount included is based on the latest notifications from the State Department of Health.

**EXPENDITURE ANALYSIS**

Diagram 5 contains a 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.

**Diagram 5. 10-Year Chart of Expenditures by Function**

Note: Based on Table 2  
10-Year Expenditure by  
Function Summary



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Chart 7 shows the differences between expenditure amounts reported in the 2019 Comprehensive Budget Amendments and the 2020 Operating Budget amounts organized by expenditure object. Chart 7 was constructed to separate the changes in the Special Revenue Funds into those that include revenues from local non-grant revenues and those that include grant revenues. Facilitating the explanation changes was goal in the presentation of Chart 7.

**Chart 7. Recap of Changes in Expenditures by Fund Type**

OBJECT #	DESCRIPTION	001 GENERAL FUND	004, 011-106 OTHER LOCAL FUNDS	110- 140 GRANT FUNDS	007 DEBT SERVICE FUND	TOTAL CHANGES
50100	Salaries	\$2.10	\$0.01	\$ (1.08)	\$	\$ 1.03
50200	Employee Benefits	0.42	0.08	(0.43)		0.07
50300	Professional and Technical Services	(0.23)	0.15	0.04		(0.04)
50400	Purchased Property Services	(0.02)	0.99	(0.01)		0.96
50500	Other Purchased Services	0.02	0.01	(0.25)		(0.22)
50600	Materials and Supplies	0.11	0.56	(0.81)		(0.14)
50700	Property	(0.03)		(0.04)		(0.07)
50800	Debt Services and Other Expenditures	0.02		(0.02)	(0.83)	(0.83)
50900	Appropriations to Type 1 Charter Schools	0.17				0.17
	Total Expenditures	\$2.56	\$1.80	\$ (2.60)	\$ (0.83)	\$ 0.93

Note: Amounts are in \$millions

The Chart 8 presentation of expenditures categorized by expenditure object will be the basis of the remaining discussion of expenditures.

**Chart 8. Three-Year Recap of Expenditures by Object**

OBJECT #	DESCRIPTION	ACTUAL 6/20/2018	BUDGET 6/30/2019	BUDGET 6/30/2020	2020 CHANGE
50100	Salaries	\$76.54	\$76.42	\$77.44	\$1.02
50200	Employee Benefits	34.81	34.50	34.57	0.07
50300	Professional and Technical Services	4.02	4.50	4.46	(0.04)
50400	Purchased Property Services	5.91	5.88	6.84	0.96
50500	Other Purchased Services	5.29	6.12	5.90	(0.22)
50600	Materials and Supplies	12.98	15.87	15.74	(0.13)
50700	Property	0.67	0.57	0.50	(0.07)
50800	Debt Services and Other Expenditures	14.13	12.13	11.30	(0.83)
50900	Appropriations to Type 1 Charter Schools	8.58	9.19	9.36	0.17
	Total Expenditures	\$162.93	\$ 165.18	\$166.11	\$0.93

Note: Amounts are in \$millions  
Based on Table 3 10-Year Expenditure by Object Summary



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**Budget Message**

**Salaries**

The budget has been constructed using the District's employee position database. The projections from the database include filled and vacant positions. The number of positions by object category is included in Chart 9.

**Chart 9. Employee Positions in FY 2020 Budget**

ACCOUNT #	DESCRIPTION	OPERATING BUDGET 6/30/2020
50112	Teachers	902
50111	Officials/Administrators/Managers	120
50116	Service Workers	308
50115	Para-professionals/Aides	284
50113	Therapists/Specialists/Counselors	105
50114	Clerical/Secretarial	93
50118	Degreed Professionals	34
50119	Other Regular Employee Salaries	36
	Other Employees	25
	Total	1,907

The salaries related to the full-time positions have been calculated using the Lafourche Parish School Board 2019-2020 Salary Schedules (go to <https://www.mylpsd.com/groups/5617> for a copy) that was adopted by the School Board at its August 7, 2019 regular board meeting. Chart 10 shows salaries for the last three years. The salaries have been about the same for two of the three years. In FY 2020, the 5012 Teachers category will account for 56.84% (56.09% in FY 2018 and 55.81% in FY 2019) of all salaries.

**Chart 10. Three-Year Recap of Salary Expenditures by Object**

ACCOUNT #	DESCRIPTION	ACTUAL 6/30/2018	BUDGET AS AMENDED 6/30/2019	OPERATING BUDGET 6/30/2020	CHANGE FROM 6/30/2019
50112	Teachers	\$42.93	\$42.65	\$44.02	\$1.37
50111	Officials/Administrators/Managers	7.60	7.55	7.31	(0.24)
50116	Service Workers	7.13	6.49	6.66	0.17
50115	Para-professionals/Aides	5.54	5.71	5.81	0.10
50113	Therapists/Specialists/Counselors	6.32	5.88	5.80	(0.08)
50114	Clerical/Secretarial	2.38	2.35	2.43	0.08
50118	Degreed Professionals	1.56	1.90	1.93	0.03
50119	Other Regular Employee Salaries	1.17	1.18	1.30	0.12
	Other Salaries	1.91	2.71	2.18	(0.53)
	Total	\$76.54	\$76.42	\$77.44	\$1.02

Notes: Amounts are in \$millions  
Categories in order of highest to lowest FY 2020 balance

The salaries category grew by \$1.02 million because of several significant factors. First, the State has mandated a salary increase of \$1,000 per certified employee and a \$500 increase for each support employee. The School Board has reinstated a step increase for all full-time employees and has restored

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one day for all employees that were reduced by one-day for fiscal 2019. These factors when combined account for the \$2.1 million rise in 001 General Fund salaries. The final factor in the change in salaries is the reduction in positions supported by 110 – 140 Grant Funds, which had a combined net reduction of \$1.08 million in salary expenditures.

**Employee Benefits**

Employee benefits will only increase by \$0.07 million because of the reduction in the grant expenditures of \$0.43 million while all other Funds will show an increase of \$0.50 million, mostly due to salary changes previously explained.

**Chart 11. Three-Year Recap of Employee Benefits by Object**

ACCOUNT #	DESCRIPTION	ACTUAL 6/30/2018	BUDGET AS AMENDED 6/30/2019	OPERATING BUDGET 6/30/2020	CHANGE FROM 6/30/2019
50230	Retirement Contributions	\$19.26	\$19.13	\$19.32	\$0.19
50210	Employee Insurance	8.50	8.29	8.07	(0.22)
50270	Retiree Insurance	4.52	4.54	4.50	(0.04)
50260	Workers Compensation	0.96	1.04	1.19	0.15
50225	Medicare	0.99	1.00	1.01	0.01
	All Other Benefits	0.58	0.50	0.48	(0.02)
	Total	\$34.81	\$34.50	\$34.57	\$0.07

Notes: Amounts are in \$millions  
Categories in order of highest to lowest FY 2020 balance

The retirement contributions are 55.89% of the amount expended in employee benefits. The Teacher Retirement System of Louisiana will assess 26.0% of salary for FY 2010 (26.7% for FY 2019), while the Louisiana School Employee Retirements System will assess 29.40% of salary (28.00% for FY 2019). The only changes for Employee and Retiree insurance are associated with the number of individuals that will be enrolled in the group insurance program. No significant enrollment changes are anticipated.

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**Budget Message**

**Professional and Technical Services**

The 50131 Pension Fund Deduction is 29.15% of the total that will be spent for professional and technical services. It is the amount deducted from ad valorem taxes by the Sheriff before the taxes are remitted to the various agencies.

**Chart 12. Three-Year Recap of Professional and Technical Services by Object**

ACCOUNT #	DESCRIPTION	ACTUAL 6/30/2018	BUDGET AS AMENDED 6/30/2019	OPERATING BUDGET 6/30/2020	CHANGE FROM 6/30/2019
50313	Pension Fund Deduction	\$1.29	\$1.30	\$1.30	\$
50320	Purchased Educational Services	0.53	0.83	0.91	0.08
50300	Purchased Professional and Technical Services	0.79	0.79	0.77	(0.02)
50340	Purchased Technical Services	0.86	1.00	0.75	(0.25)
50334	Architect/Engineering Services	0.23	0.23	0.39	0.16
	Other Services	0.32	0.35	0.34	(0.01)
	Total	\$4.02	\$4.50	\$4.46	\$(0.04)

Notes: Amounts are in \$millions  
Categories in order of highest to lowest FY 2020 balance

The \$0.04 reduction in the Professional and Technical Services category is a 0.89% change from the FY 2019 total.

**Purchased Property Services**

The majority of the change in the Purchased Property Services expenditure category is from the 50450 Construction Services, which is 33.92% category total. The increase of \$1.29 million or 18.86% is because of the additional air conditioning and safety renovation projects that will be in process during FY 2010.

**Chart 13. Three-Year Recap of Purchased Property Services by Object**

ACCOUNT #	DESCRIPTION	ACTUAL 6/30/2018	BUDGET AS AMENDED 6/30/2019	OPERATING BUDGET 6/30/2020	CHANGE FROM 6/30/2019
50450	Construction Services	\$1.83	\$1.03	\$2.32	\$1.29
50430	Repairs and Maintenance Services	1.26	2.23	1.93	(0.30)
50442	Rental of Equipment and Vehicles	2.02	1.78	1.75	(0.03)
	Other Property Services	0.80	0.84	0.84	
	Total	\$5.91	\$5.88	\$6.84	\$0.96

Notes: Amounts are in \$millions  
Categories in order of highest to lowest FY 2020 balance

The category is being increase by \$0.96 million, which is a 16.33% increase over FY 2019.

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**Other Purchased Services**

The 50521 Insurance (Other Than Employee Benefits) is where the premiums for property and casualty insurance such as general liability are charged. Its expenditures are 36.95% of the Other Purchased Services category. The 50503 Communications (Phone, Internet and Postage) represents 33.56% of the category and its expenditure as the description indicates gives the District access to phones and to the Internet and Intranet so that employees can communicate with each other and others outside of the School Board.

**Chart 14. Three-Year Recap of Other Purchased Services by Object**

ACCOUNT #	DESCRIPTION	ACTUAL 6/30/2018	BUDGET AS AMENDED 6/30/2019	OPERATING BUDGET 6/30/2020	CHANGE FROM 6/30/2019
50521	Insurance (Other Than Employee Benefits)	\$2.19	\$2.22	\$2.18	\$(0.04)
50530	Communications (Phone, Internet and Postage)	1.68	2.10	1.98	(0.12)
50561	Tuition to Other Agencies	0.84	0.84	0.85	0.01
50582	Travel Expense Reimbursement	0.56	0.80	0.74	(0.06)
	Other Purchased Services	0.02	0.16	0.15	(0.01)
	Total	\$5.29	\$6.12	\$5.90	\$(0.22)

Notes: Amounts are in \$millions  
Categories in order of highest to lowest FY 2020 balance

The decrease of \$0.22 million in the Other Purchased Services category is a 3.59% reduction from the FY 2019 amount.

**Materials and Supplies**

The Materials and Supplies budget will decrease by \$0.13 million or by 0.82 % of the FY 2019 total as shown in Chart 15.

**Chart 15. Three-Year Recap of Materials and Supplies by Object**

ACCOUNT #	DESCRIPTION	ACTUAL 6/30/2018	BUDGET AS AMENDED 6/30/2019	OPERATING BUDGET 6/30/2020	CHANGE FROM 6/30/2019
50620	Electricity and Natural Gas	\$3.95	\$4.40	\$4.45	\$0.05
50610	Materials and Supplies	2.64	3.91	4.05	0.14
50630	Food Purchased and Commodities	3.26	3.65	3.67	0.02
50615	Technology-Related Supplies	1.98	2.31	1.74	(0.57)
50642	Textbooks/Workbooks	0.36	0.80	1.03	0.23
50626	Fuel	0.73	0.76	0.80	0.04
	Other Supplies	0.06	0.04		(0.04)
	Total	\$12.98	\$15.87	\$15.74	\$(0.13)

Notes: Amounts are in \$millions  
Categories in order of highest to lowest FY 2020 balance

Most of the supply categories displayed in Chart 15 have descriptions that are clear as to what is included in them except for the 50610 Materials and Supplies. Supplies used in maintenance and operation are 40.20 % of the total \$4.05 budgeted for 50610 Materials and Supplies in the FY 2020

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budget. Instructional supplies are 24.97% of that total while in pupil support supplies are 21.35% of that total.

**Debt Services and Other Expenditures**

Most of the expenditures in this category, which is summarized in Chart 16, are related to the District's general obligation bonded debt. Go to Table 10 Bonded Debt Summary for more information concerning the District's bonded debt.

**Chart 16. Three-Year Recap of Debt Services and Other Expenditures by Object**

ACCOUNT #	DESCRIPTION	ACTUAL 6/30/2018	BUDGET AS AMENDED 6/30/2019	OPERATING BUDGET 6/30/2020	CHANGE FROM 6/30/2019
50831	Redemption of Principal	\$10.89	\$8.34	\$7.82	\$(0.53)
50832	Interest (long-term)	3.05	3.63	3.35	(0.27)
	Other Expenditures	0.19	0.16	0.13	(0.03)
	Total	\$14.13	\$12.13	\$11.30	\$(0.83)

Notes: Amounts are in \$millions  
Categories in order of highest to lowest FY 2020 balance

**Appropriations to Type 1 Charter Schools**

The 2020 enrollment for the Virtual Academy of Lafourche used in the estimate is 496, while it is 462 for the Bayou Community Academy. The amount estimated for the schools is shown in Chart 17.

**Chart 17. Three-Year Recap of Appropriations to Type 1 Charter Schools**

SCHOOL	ACTUAL 6/30/2018	BUDGET AS AMENDED 6/30/2019	OPERATING BUDGET 6/30/2020	CHANGE FROM 6/30/2019
Virtual Academy of Lafourche	\$4.35	\$4.87	\$4.97	\$0.10
Bayou Community Academy	4.23	4.32	4.39	0.07
Total	\$8.58	\$9.19	\$9.36	\$0.17

Note: Amounts are in \$millions

**OPERATING TRANSFERS**

Interfund transfers are payments made by the School Board from one fund (out fund) to another fund (in fund) that do not carry a corresponding obligation on the receiving fund to repay the amount to the paying fund. The transfers make it easier for management to record expenditures such as payroll where recording of such expenditures to some of the funds is not efficient, while providing enough documentation to fulfill the School Board's obligation to account for the use of restricted funds. These transfers are not revenues or expenditures, and so are classified as other sources or other uses of funds.

The Salaries column of Chart 18 contains the interfund operating transfers that reimburse the 001 General Fund for the portion of salaries and related benefits paid in it that are supported by taxes recorded in other funds. The Charter Schools column has the operating transfers that are reimbursements for the portion of the Appropriations to Type 1 Charter Schools that are for the

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Charter Schools' share of local revenues. Finally, the Fund Balance column is the payment from the 001 General Fund to the 004 Medicaid Fund to offset its operating deficit.

**Chart 18. FY 2020 Operating Transfers Summary**

IN FUND	OUT FUND	SALARIES	CHARTER SCHOOLS	FUND BALANCE	FUND BALANCE
001 General Fund	011 1995 Sales Tax Salary Reserve	\$10.39	\$2.16	\$	\$12.55
001 General Fund	012 1995 Sales Tax Textbook Reserve		0.26		0.26
001 General Fund	013 1995 Sales Tax Technology Reserve		0.10		0.10
001 General Fund	101 Safety Tax		0.66		0.66
001 General Fund	102 Salary Supplement	5.41	1.36		6.77
001 General Fund	104 Retirement Supplement	1.80	1.85		3.65
001 General Fund	105 Child Nutrition				
004 Medicaid	001 General Fund			0.59	0.59
	Total Transfers	\$17.60	\$6.39	\$0.59	\$24.58

Note: Amounts are in \$millions

**FUND BALANCES**

Chart 18 summary shows that the District's fund balances have rebounded with the FY 2020 balance being \$4.24 million more than there was in FY 2018.

**Chart 19. Three-Year Recap of Fund Balance by Type**

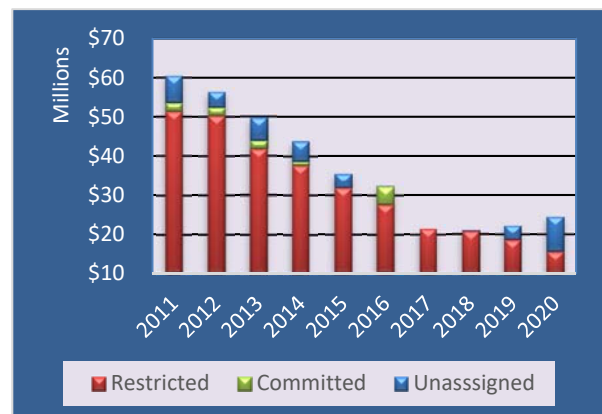
DESCRIPTION	ACTUAL 6/20/2018	BUDGET 6/30/2019	BUDGET 6/30/2020	% 2020 CHANGE
Restricted	\$ 20.69	\$ 18.50	\$ 15.65	(15.41)%
Committed	(1.37)	(1.27)	(0.58)	(54.27)%
Unassigned	0.30	3.67	8.79	139.45%
Total Fund Balance	19.62	20.90	23.86	14.16%

Notes: Amounts are in \$millions

Based on Table 4 10-Year Fund Balance by Category Summary

Diagram 6 contains a graph of the fund balances for the last ten fiscal years.

**Diagram 6. 10-Year Chart of Fund Balance by Category**



Note: Based on Table 4 10-Year Fund Balance by Category Summary

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**Budget Message**

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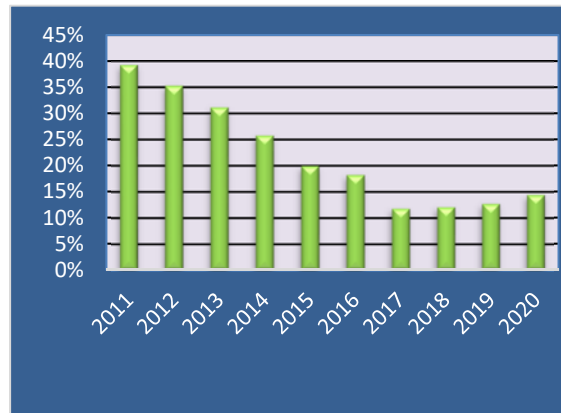
The restricted balances declined by \$35.61 million during the period 2011 to 2020. Of that amount, \$14.06 million of that decline was in the Debt Service as part of a strategy to reduce the fund balance that was too high in relation to the amount of expenditures in the 007 Debt Service Fund. The remaining \$21.54 million of that decline was associated with decline in local and state revenue of \$17.05 million during that period.

The main decline in the Committed was from the decline in Medicare reimbursements. The spike in FY 2016 balance was due activities associated the BP oil spill settlement. Most of the balance was used to shore up the fund balance of the District's 300 Group Health Fund.

The Unassigned balance's recovery is due to the 001 General Fund budget cuts of \$12.68 million implemented in fiscal years 2017 through 2019.

Diagram 7 contains a graphic depiction of 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 expected to be 7.36% with a fund balance of \$8.79 million and total expenditures of \$119.52 million.

**Diagram 7. 10-Year Chart of Fund Balance as Percentage of Expenditures**



Note: FY 2011 through FY 2018 are actual balances while FY 2019 and FY 2020 are budget estimates

**COMPARISON TO LOCAL AREA DISTRICTS AND TO THE STATE**

The districts included in this section are the ones that this district competes with for employees, for residents and for industry. The District's data is highlighted for so that it can be easily distinguished from the other districts. Each chart also includes the statewide average for the statistics that are displayed.

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The student count data used in Chart 20 is for the February 1, 2018 student count data, which is the latest published count that includes all districts that is comparable with the latest available revenue and expenditure data for all districts.

**Chart 20. Comparison of District's February 2018 Student Count to Those of the Local Area Districts and of the Statewide Average**

DISTRICT	TOTAL COUNT	% ECONOMICALLY DISADVANTAGED	% OF STUDENTS WITH DISABILITIES
Ascension	22,012	48.2%	10.1%
Assumption	3,215	74.8%	13.5%
Lafourche	14,042	68.4%	8.9%
St. Charles	9,283	58.3%	10.7%
St. James	3,645	59.7%	15.6%
St. John the Baptist	5,890	83.9%	13.8%
St. Mary	8,251	76.8%	16.0%
Terrebonne	17,120	70.9%	11.5%
Statewide Average	9,913	69.1%	13.0%

Source: FY 2018-2019 Circular 1162 MFP Budget Letter  
<https://www.louisianabelieves.com/resources/library/minimum-foundation-program>

There are substantial differences between the various parishes in total enrollment and with the types of populations served.

The Chart 21 comparison includes the revenue per pupil amount and where the source of the revenue.

**Chart 21. Comparison of District's FY 2018 Revenue per Student to Those of the Local Area Districts and to the Statewide Average**

DISTRICT	TOTAL REVENUE	REVENUE CATEGORY AS A PERCENTAGE OF TOTAL REVENUE		
		LOCAL	STATE	FEDERAL
Ascension	\$13,376	53.1%	33.9%	13.0%
Assumption Parish	13,197	34.4%	54.3%	11.2%
Lafourche Parish	11,955	48.8%	40.8%	10.4%
St. Charles Parish	17,843	74.5%	19.3%	6.3%
St. James Parish	18,357	69.5%	19.4%	11.1%
St. John the Baptist Parish	14,052	46.8%	34.5%	18.7%
St. Mary Parish	11,884	39.8%	48.2%	11.9%
Terrebonne Parish	11,098	36.1%	50.8%	13.1%
Statewide	13,357	45.8%	42.1%	12.1%

Source: 2017-2018 AFR Web  
<https://www.louisianabelieves.com/resources/library/financial-data>

The District has the third lowest revenue per student of the eight districts in the chart and that amount is about \$1,402 less than the statewide average. It is also important to note that the District is below the statewide average for state and federal revenue support.



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Chart 22 shows how the District compares with respect to its effort to raise revenue on the local level.

**Chart 22. Comparison of District's FY 2018 Tax Rates Those of the Local Area Districts and to the Statewide Average**

DISTRICT	AD VALOREM TAX RATES				SALES AND USE TAX
	CONSTITUTIONAL	RENEWABLE	DEBT SERVICE	TOTAL	
Ascension	3.61	15.08	42.90	61.59	2.00
Assumption	5.49	-	33.88	39.37	3.00
Lafourche	3.63	11.20	28.47	43.30	2.00
St. Charles	4.12	4.77	41.86	50.75	3.00
St. James	3.85	10.00	30.45	44.30	2.50
St. John the Baptist	3.65	10.00	25.66	39.31	2.50
St. Mary	8.35	-	11.17	19.52	1.75
Terrebonne	3.86	-	5.41	9.27	2.58
Statewide	5.12	24.90	5.25	35.27	2.14

Source: 2017-2018 AFR Web  
<https://www.louisianabelieves.com/resources/library/financial-data>

The District has the fourth highest ad valorem tax rate of the surrounding districts and it is levying 8.03 mills more than the statewide average. On the other hand, we have a sales and use tax rate that is below six of the districts in Chart 22 and is even below the statewide average. See the Elections section of the Budget Message to read about our last attempt to have the voters approve an additional 1% sales and use tax levy.

The District's per pupil expenditure is the second lowest in this area as can be seen in Chart 23. Five of the eight districts have a higher percentage of expenditure per pupil spent on salaries, while all seven of the other districts spend a higher percentage of the per pupil on employee benefits than the District does. The differences between the districts salary percentages are the opposite of the differences of the percentages in the Debt Service and Other, which would indicate that the districts that have larger debt service requirements spend have smaller Salary percentages. It is important to

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note the debt service expenditures are highly related to facility upgrades. See the Bonded Debt Management discussion to see why the District's debt services percentage is so high.

**Chart 23. Comparison of District's FY 2018 Expenditure per Student by Expenditure Object to Those of the Local Area Districts and to the Statewide Average**

DISTRICT	TOTAL EXPENDITURE	EXPENDITURE CATEGORY AS A PERCENTAGE TOTAL EXPENDITURE							
		SALARIES	EMPLOYEE BENEFITS	PROFESSIONAL AND TECHNICAL SERVICES	PURCHASED PROPERTY SERVICES	TRAVEL AND TRANSPORTATION	MATERIALS AND SUPPLIES	PROPERTY	DEBT SERVICES AND OTHER
Ascension	\$14,289	40.3%	22.2%	5.2%	10.3%	2.8%	10.6%	0.8%	7.7%
Assumption	13,044	50.1%	30.0%	2.4%	2.9%	4.8%	6.0%	0.0%	3.8%
Lafourche	11,557	48.6%	22.0%	4.6%	3.9%	3.5%	8.1%	0.4%	8.9%
St. Charles	17,577	50.8%	28.1%	2.3%	1.2%	1.4%	5.9%	1.9%	8.3%
St. James	19,098	43.8%	22.9%	6.8%	6.8%	1.8%	7.9%	0.2%	9.8%
St. John the Baptist	14,787	48.8%	25.8%	2.2%	0.5%	3.2%	8.5%	3.8%	7.3%
St. Mary	11,873	53.9%	23.3%	1.9%	4.0%	3.0%	9.5%	0.6%	3.7%
Terrebonne	10,646	51.9%	32.8%	1.5%	3.1%	2.1%	7.8%	0.2%	0.7%
Statewide	12,793	49.7%	24.7%	4.0%	3.9%	3.7%	7.7%	0.7%	5.4%

Source: 2017-2018 AFR Web  
<https://www.louisianabelieves.com/resources/library/financial-data>

Chart 24 should the per pupil expenditures with the percentages spent in functional categories. The District is has the second lowest percentage of its per pupil expenditure spent in the Instructional Services category. However, districts with higher debt service percentage have a lower instructional service percentage. Again, the debt service expenditures are needed to keep facilities up to date but they take away funding that is needed in other areas.

**Chart 24. Comparison of District's FY 2018 Expenditure per Student by Expenditure Function to Those of the Local Area Districts and to the Statewide Average**

DISTRICT	TOTAL EXPENDITURE	EXPENDITURE CATEGORY AS A PERCENTAGE TOTAL EXPENDITURE				
		INSTRUCTIONAL SERVICES	SUPPORT SERVICES	NON-INSTRUCTIONAL OPERATIONS	FACILITIES ACQUISITION AND CONSTRUCTION	DEBT SERVICE
Ascension	\$14,289	49.9%	31.6%	3.4%	7.5%	7.6%
Assumption	13,044	50.6%	40.6%	5.1%	0.0%	3.7%
Lafourche	11,557	48.7%	36.0%	5.3%	1.3%	8.6%
St. Charles	17,577	55.5%	33.7%	4.0%	0.1%	6.7%
St. James	19,098	47.4%	38.1%	4.5%	0.2%	9.8%
St. John the Baptist	14,787	54.3%	30.7%	4.5%	3.4%	7.1%
St. Mary	11,873	51.3%	38.6%	6.5%	0.0%	3.5%
Terrebonne	10,646	57.8%	35.3%	6.3%	0.0%	0.6%
Statewide	12,793	52.7%	36.3%	5.1%	0.9%	5.0%

Source: 2017-2018 AFR Web  
<https://www.louisianabelieves.com/resources/library/financial-data>

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**ACCOMPLISHMENTS AND RECOGNITIONS**

This section contains information regarding outcomes achieved by the District that were achieved in part funded because of how the district uses its resources. Of course, student achievement is the ultimate priority of the budget and so it is featured prominently in this section. This section also highlights the District’s relationship with its voters that is demonstrated by the support the voters. The last part of this section will describe the success the District has had managing in general obligation debt.

**Student Achievement**

The State measures the success of public school districts using the District Performance Score that is calculated using the following factors:

- Student performance on State assessments
- Student progress on the State assessments
- Dropout credit accumulation index that is composed of credits assigned to students prior to the 9<sup>th</sup> grade that signal a successful transition from middle school
- ACT test scores
- Strength of Diploma that assigns points for percentage of students that graduate in four years, and the percentage of the students that graduate with credit for college-level classes or with Jump Start credentials
- Cohort Graduation Rate that assigns points based on the percentage of students in a cohort that graduate in four years

Chart 25 contains a ten-year history of the District’s District Performance Score. The District has attained the A label for three consecutive years and had the third highest score in 2018.

**Chart 25. Ten-Year Summary of the District’s District Performance Scores**

YEAR	SCORE	LETTER GRADE	RANKING
2018	90.5	A	3
2017	102.3	A	12
2016	102.2	A	12
2015	95.8	B	16
2014	90.0	B	28
2013	94.3	B	15
2012	107.3	B	24
2011	95.9	C	32
2010	94.4	N/A	28
2009	91.7	N/A	32

Source: <https://www.louisianabelieves.com/resources/library/performance-scores>

The State has sub-categories of the assessment, which are also scored and ranked. Chart 26 shows the scores and rankings for those sub-categories for 2018.

**LAFOURCHE SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Budget Message**

**Chart 26. 2018 District Performance Achievements**

CATEGORY	SCORE/ SCHOOLS	RANKING
School Performance Score	90.5	3
Progress Ranking Index	96.9	3
Strength Of Diploma	116.2	2
High School Assessment Index	86.4	5
Top Gains Schools	22	
Equity Honoree Schools	8	

Source: <https://www.louisianabelieves.com/resources/library/performance-scores>

Chart 27 contains a comparison of the District’s performance with those of the local districts used in section Comparison to Local Area Districts and to the State section of the budget message. Four of the districts that are listed below the District had more revenue per student available to them in FY 2018 than the District did.

**Chart 27. Comparison of 2018 District Performance Scores with Local Area Districts and the Statewide Average**

District	SCORE	LETTER GRADE	RANKING
Ascension	91.2	A	2
Lafourche	90.5	A	3
St. Charles Parish	84.9	B	15
St. James Parish	83.2	B	19
Terrebonne Parish	83.0	B	21
St. Mary Parish	81.9	B	23
Assumption Parish	78.9	B	29
St. John the Baptist	69.6	C	48
Statewide	75.1		

Source: <https://www.louisianabelieves.com/resources/library/performance-scores>

<b>Elections</b>
------------------

The positive relationship the District has with the voters of Lafourche is shown in our election results. The District held an election on May 4, 2019 to renew various ad valorem tax millage rates. The results that election were as follows:

**Chart 28. Summary of Results from the May 4, 2019 Tax Election**

OBJECT #	RATE	2020 REVENUE ESTIMATE	TOTAL VOTES	% OF VOTES FOR
Maintenance	7.49	\$6.99	5,001	79.20%
Salary Supplement	7.49	6.99	5,077	81.00%
Air Conditioning Maintenance	7.49	6.99	5,024	79.80%
Retirement Supplement	2.00	1.87	4,985	79.10%
Total for Election	24.47	\$22.84		

**LAFOURCHE SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Budget Message**

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The millage rates approved by the voters on May 4, 2019 will provide about 56.51% of the ad valorem tax revenue included in the 2020 Operating Budget. They are four of the five millage rates that need voter approval. See Tables 5- 8 for more information regarding millage rates.

Table 6 10-Year Tax Rate Summary contains a record of when the ad valorem, and sales and use tax rates were initially approved. Three of the six renewable ad valorem taxes have existed for more than thirty-eight years, which means they have been renewed at least three times since they were initially voted on. Chart 29 in the next section shows that in 22 years the voters have approved five bond propositions with the authority to issue \$273.24 million in general obligation bonds.

The District did have a sales and use tax proposition on the April 29, 2017 ballot that was not approved. The votes for fell short by a margin of 19 votes, a margin that is 0.2% of votes cast (7,963 votes). Since that election, District personnel have met with the Blue Ribbon Committee, which is a cooperative endeavor between the local chambers of commerce and the District with the goal of helping the District with revenue issues.

**Bonded Debt Management**

The District has also been successful asking the voters to approve bond propositions. Chart 29 contains a summary of the bond proposition elections since 1997.

**Chart 29. Bond Propositions Authorized by Voters Since 1997**

YEAR	(in \$millions)			VOTES CAST	%FOR
	AUTHORIZED	ISSUED	UNISSUED		
1997	\$44.40	\$44.40	\$	9,112	64.1%
2003	50.00	50.00		4,013	74.9%
2007	48.84	48.84		2,585	68.0%
2012	50.00	50.00		3,770	55.0%
2017	80.00	18.00	62.00	9,454	62.3%
Total for Election	\$273.24	\$211.24	\$62.00		

The debt service millage has been very important to the operation of the District. Chart 29 shows that \$273.24 million of general obligation bonded debt has been authorized since 1997 and that \$211.24 million of revenue has been raised that is used to expand capacity and to modernize existing facilities.

**LAFOURCHE SCHOOL BOARD  
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**Budget Message**

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The District has been able to reduce the millage dedicated for debt service by five mills since FY 2011 even as it sold bonds for construction. Six bond-refunding issues sold since 2005 produced substantial savings, which when combined with the growth in assessed value reduced the amount of mills needed to pay off the debt. The current millage dedicated to debt service is sufficient to allow the District to issue the remaining \$62.00 million that has been authorized by the voters.



Louis Voiron, Jr., Ed.D.  
Superintendent of Schools



Don Gaudet, CPA, CGFO, CLSBA  
Business Manager

**LAFOURCHE SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year June 30, 2020**

**BUDGET RESOLUTION**

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The following resolution was offered by Valerie Bourgeois and seconded Al Archer by during a special meeting called on September 4, 2019.

A resolution adopting, finalizing and implementing the Operating Budget of the Lafourche School Board for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

WHEREAS, Louis Voiron, Jr., in his capacity as chief administrative officer of the Lafourche School Board has prepared, with the assistance of Don Gaudet, Business Manager, a proposed Operating Budget that contains the budgets for the General, Special Revenue, and Debt Service Funds for the fiscal year beginning July 1, 2019 and ending June 30, 2020 and which is accompanied by a budget adoption resolution; and

WHEREAS, the proposed Operating 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 Operating Budget, notice of the availability of the proposed Operating Budget for review at such hearing has been timely published in the Daily Comet; and

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

THEREFORE BE IT RESOLVED by the School Board that the Operating 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, Louis Voiron, Jr., or his successor, is hereby authorized and in his sole discretion, to make such changes within the various budget classifications as she may deem necessary provided that any reallocation of 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, Louis Voiron, Jr., or his successor, in his capacity as chief administrative officer of the School Board, is hereby directed to advise the School Board in writing when:



**LAFOURCHE SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year June 30, 2020**

**BUDGET RESOLUTION**

---

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 superintendent of the School Board, Louis Voiron, Jr., or his successor, in his capacity as chief administrative officer of the School Board, is hereby authorized by this resolution to enter into all contracts and to encumber all funds related to the implementation of the 2020 Operating Budget except when prior Board approval is required by the provisions contained in the Lafourche Parish School District Policies.

BE IT FURTHER RESOLVED that the Secretary-Treasurer of the School Board, Louis Voiron, Jr., or his 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.

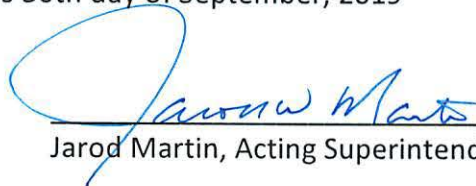
This Resolution having been submitted to a vote, the vote thereon was as follows:

YEAS:	<u>12</u>
NAYS:	<u>0</u>
ABSTAINING:	<u>0</u>
ABSENT:	<u>3</u>

◆◆◆

This is to certify that the foregoing is a true and exact copy of the resolution adopted by the Lafourche School Board in regular session during its regular meeting held on September 4, 2019 at which meeting a quorum was present and voting.

Thibodaux, Louisiana, this 30th day of September, 2019

  
Jarod Martin, Acting Superintendent



**LAFOURCHE SCHOOL BOARD**  
**OPERATING BUDGET**  
**For Fiscal Year Ending June 30 2020**

**Organization Statement and 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, 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.

**BUDGETARY PRACTICES**

The procedures used to process the budget 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
  - DIB - Financial Reports and Statements

The process begins in the spring of the preceding year when the Director of Human Resources meets with principals and central office staff to determine the employee position needs of the system. In addition, the various central office staff responsible for grant oversight determine the amount of funding that the grants will provide and how the funds will be expended in a manner that meets the requirements of the grants. The Business Manager provides estimates of the taxes or other revenues that will be available during the budget year.

The superintendent submits an operating budget prepared on the modified accrual basis of accounting to the Finance Committee no later than its 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.

**LAFOURCHE SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30 2020**

**Organization Statement and Overview**

---

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.

The School Board has guidelines for charging expenditures to the various funds. The following are the guidelines that are contained in District Policy DC:

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.

<b>COMPREHENSIVE BUDGET FORMAT</b>
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The Operating Budget contains the following components.

Statement A Combining Operating Budget with Expenditures by Object presents a summary overview of all revenues, expenditures and other sources (uses) that are adopted by the Board with the expenditures being classified by object. The amounts contained in the columns are summarized from the amounts included in the Operating Budget 6/30/2020 columns of Schedules 1 – 25.

Statement B Combined Operating Budget with Expenditures by Object includes the following columns:

- Actual 6/30/2018 that contains the results of the activities in FY 2018.
- Actual Through 3/31/2019 that contains the results of the activities from July 1, 2018 to March 31, 2019
- Remaining Through 6/30/2019 is the difference between the March 31, 2019 balances and the Budget as Amended June 30, 2019 amounts that shows how much of the FY 2019 budget was remaining after March 31
- Budget as Amended 6/30/2019 is the from the 2019 Comprehensive Budget Amendment that was approved during the July 3, 2019 Regular School Board meeting
- Operating Budget 6/30/2020 contains the operating budget for FY 2020

**LAFOURCHE SCHOOL BOARD**  
**OPERATING BUDGET**  
**For Fiscal Year Ending June 30 2020**

**Organization Statement and Overview**

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- % Change from 6/30/2019 contains the percentage obtained by dividing the amounts in the Operating Budget 6/30/2020 by the amounts in the Budget as Amended 6/30/2019. NOB is displayed when a line item has no amount in the Budget as Amended 6/30/2019, and the cell is blank if there is no change in the amounts included in both columns

Statement C Combined Operating Budget with Expenditures by Function is the same as Statement B Combined Operating Budget with Expenditures by Object except the expenditures are categorized by function. See Statement A column explanations Schedules 1 - 25 show in detail the amounts included in the Statements A - C. The Account # column 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. See Statement A column explanations

Table 1 10-Year Revenue Summary provides a summary of ten years of revenue amounts categorized by source and highlighting the major revenue components.

Table 2 10-Year Expenditure by Function Summary provides a summary of ten years of expenditure amounts categorized by function, which shows how resources were used.

Table 3 10-Year Expenditure by Object Summary provides a summary of ten years of expenditure amounts categorized by object, which shows what resources were used.

Table 4 10-Year Fund Balance by Category Summary provides a summary of ten years of fund balance amounts categorized by fund balance type.

Table 5 10-Year Tax Levies and Collections Summary shows a ten-year summary of the collections for both property tax, and sales and use tax.

Table 6 10-Year Tax Rate Summary shows a ten-year summary of the levied rates for both property tax, and sales and use tax.

Table 7 10-Year Assessed Value and Taxable Value of Property contains the ten-year summary of the property values, as they are included in the Lafourche Assessor's assessed property roll. The taxes levied as shown in Table 6 are applied to the amounts in the column Total Taxable Value

Table 8 Principal Property Tax Payers provides a listing of the top ten property tax payers for the 2018 and 2009 tax assessments

Table 9 3-Year Minimum Foundation Program Summary shows the actual MFP distributions for the FY 2018 and FY 2019 and the tentative allocation for FY 2020.

Table 10 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 while the comparison of Annual Bonded Debt to Total Expenditures and to the Net Assessed

**LAFOURCHE SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30 2020**

**Organization Statement and Overview**

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Value shows the relative size of the annual debt requirements to those amounts.

Annual bonded debt expenditures are included in the 007 Debt Service Fund.

Table 11 Certificates of Indebtedness Summary provides additional information about the Board's Certificates of indebtedness that were issued to fund Energy efficiency building improvements. The Certificates of Indebtedness expenditures are included in the 001 General Fund.

Table 12 10-Year Student Count Summary provides a ten-year summary of the October 1 and June 30 student counts as well as the revenue and expenditure per pupil amounts.

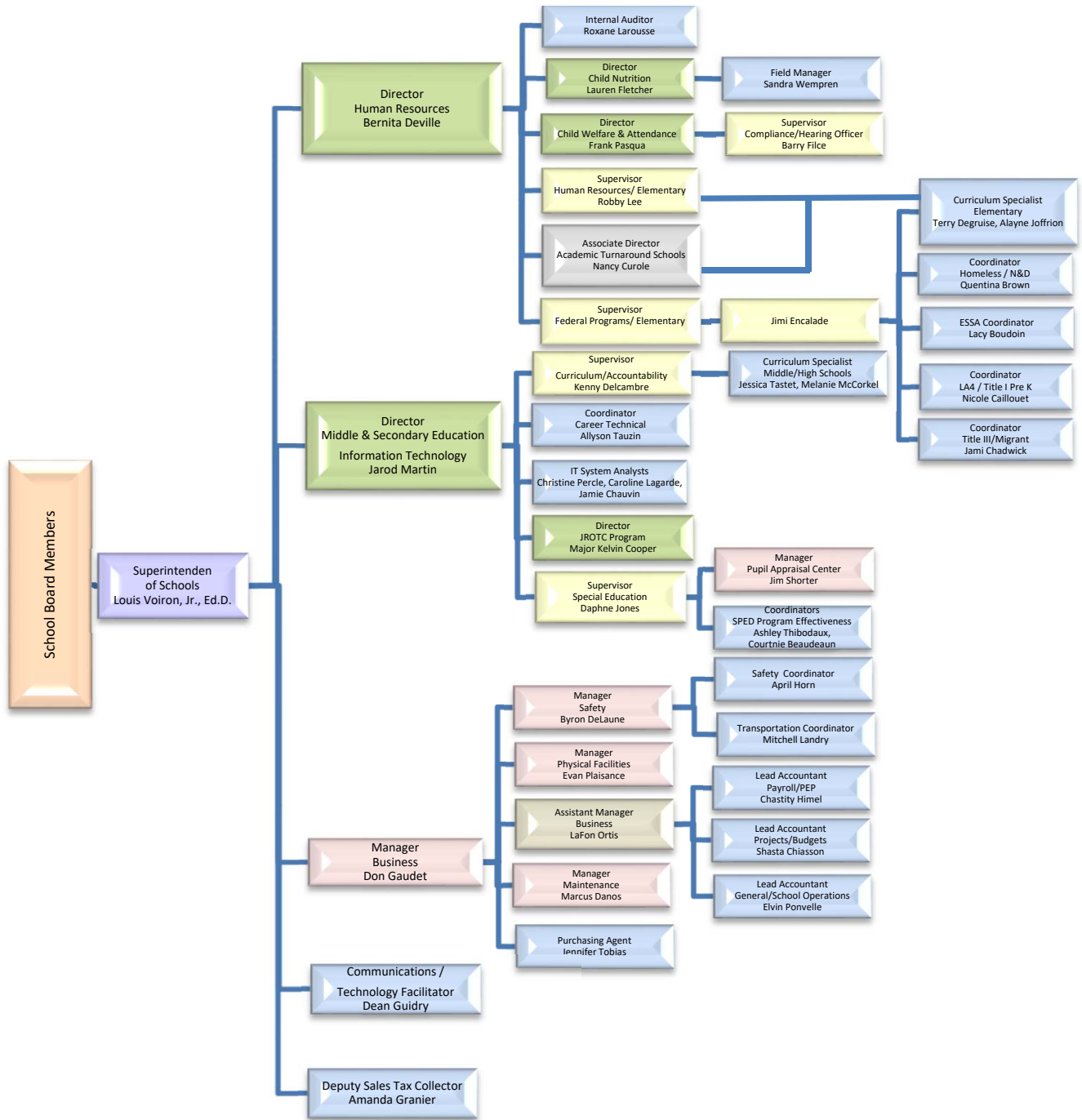
Table 13 10-Year Parish Economic Summary provides a ten-year summary of economic statics of Lafourche Parish. These selected statistics are displayed to give the user a better understanding of the environment in which the Board operates.

**ACCOUNTING TUTORIAL**

There is no way to construct a budget document such as this one without using accounting terms. Even individuals with accounting or finance backgrounds may have difficulty understanding the account terms in this statement. Exhibits 1 – 3 have been added to help those readers who want a better understanding of the accounting terms included in this statement.

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year June 30, 2020

Organizational Structure



**LAFOURCHE SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year June 30, 2020**

**Principal Officials**

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**BOARD MEMBERS**

<b><u>DISTRICT/NAME</u></b>	<b><u>EMAIL ADDRESS</u></b>
District 1 Tina Babin .....	cnbabin@mylpsd.com
District 2 Brooke Huddleston.....	bhuddleston@mylpsd.com
District 3 Cheryl Thomas .....	cathomas@mylpsd.com
District 4 Marian B Fertitta .....	mfertitta@mylpsd.com
District 5 Dr. Mary Breaud .....	mbreaud@mylpsd.com
District 6 Dr. Dennis Guillot .....	djguillot@mylpsd.com
District 7 Valerie Bourgeois.....	vmbourgeois@mylpsd.com
District 8 Tyler Dufrene.....	tpdufrene@mylpsd.com
District 9 Randy Schouest .....	rschouest@mylpsd.com
District 10 Barry Plaisance .....	bjplaisance@mylpsd.com
District 11 Clyde J. Duplantis III.....	cduplantis@mylpsd.com
District 12 Robby Gisclair .....	rjgisclair@mylpsd.com
District 13 Al Archer .....	aarcher@mylpsd.com
District 14 Ray Bernard .....	rbernard@mylpsd.com
District 15 Troy Dufrene.....	trdufrene@mylpsd.com

**ADMINISTRATORS**

<b><u>NAME</u></b>	<b><u>POSITION</u></b>
Dr. Louis Voiron, Jr. ....	Superintendent
Bernita Deville.....	Director of Human Resources
Lauren Fletcher .....	Director of Child Nutrition
Frank Pasqua .....	Director of Child Welfare and Attendance
Roby Lee.....	Supervisor Human Resources/Elementary
Jimi Encalade.....	Supervisor Federal Programs/Elementary Education
Jarod Martin.....	Director of Secondary and Middle School Education
Kenny Delcambre .....	Supervisor Curriculum/Accountability
Major Kelvin Cooper .....	Director of JROTC Program
Daphne Jones.....	Supervisor Special Education
Don Gaudet .....	Business Manager
Amanda Granier .....	Deputy Sales Tax Collector

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Statement A

**Combining Operating Budget with Expenditures by Object**

Description	General Fund	Special Revenue Funds	Debt Service Fund	Operating Budget 6/30/2020
<b>REVENUES FROM:</b>				
Local Sources	\$ 27,842,852	\$ 37,568,726	\$ 10,560,690	\$ 75,972,268
State Sources	72,499,406	2,789,643		75,289,049
Federal Sources	123,500	17,678,574		17,802,074
<b>Total Revenues</b>	<b>100,465,758</b>	<b>58,036,943</b>	<b>10,560,690</b>	<b>169,063,391</b>
<b>EXPENDITURES FOR:</b>				
Salaries	65,487,378	11,956,234		77,443,612
Employee Benefits	29,188,210	5,385,625		34,573,835
Professional and Technical Services	1,983,628	2,114,623	357,975	4,456,226
Purchased Property Services	3,255,088	3,585,455		6,840,543
Travel and Transportation	4,383,079	1,518,322		5,901,401
Materials and Supplies	5,006,811	10,730,231		15,737,042
Property	346,972	152,491		499,463
Debt Services and Other Expenditures	512,848	51,299	10,732,476	11,296,623
Appropriations to Type 1 Charter Schools	9,355,857			9,355,857
<b>Total Expenditures</b>	<b>119,519,871</b>	<b>35,494,280</b>	<b>11,090,451</b>	<b>166,104,602</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(19,054,113)</b>	<b>22,542,663</b>	<b>(529,761)</b>	<b>2,958,789</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers of Indirect Cost Received (Paid)	778,331	(778,331)		
Operating Transfers In (Out)	23,396,235	(23,396,235)		
Sale of Surplus Items/Fixed Assets		300		300
<b>Total Other Financing Sources (Uses)</b>	<b>24,174,566</b>	<b>(24,174,266)</b>		<b>300</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>5,120,453</b>	<b>(1,631,603)</b>	<b>(529,761)</b>	<b>2,959,089</b>
<b>BEGINNING FUND BALANCE</b>	<b>3,672,011</b>	<b>5,566,175</b>	<b>11,664,675</b>	<b>20,902,861</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 8,792,464</b>	<b>\$ 3,934,572</b>	<b>\$ 11,134,914</b>	<b>\$ 23,861,950</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Statement B

**Combined Operating Budget with Expenditures by Object**

	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>						
Local Sources	\$ 76,731,082	\$ 61,723,499	\$ 13,600,990	\$ 75,324,489	\$ 75,972,268	0.86%
State Sources	67,893,031	53,127,749	17,805,648	70,933,397	75,289,049	6.14%
Federal Sources	17,364,210	11,134,268	9,062,115	20,196,383	17,802,074	(11.86)%
<b>Total Revenues</b>	<b>161,988,323</b>	<b>125,985,516</b>	<b>40,468,753</b>	<b>166,454,269</b>	<b>169,063,391</b>	<b>1.57%</b>
<b>EXPENDITURES FOR:</b>						
Salaries	76,540,609	44,884,896	31,532,284	76,417,180	77,443,612	1.34%
Employee Benefits	34,812,025	20,956,542	13,548,003	34,504,545	34,573,835	0.20%
Professional and Technical Services	4,018,577	2,813,705	1,682,715	4,496,420	4,456,226	(0.89)%
Purchased Property Services	5,912,175	2,955,009	2,924,996	5,880,005	6,840,543	16.34%
Travel and Transportation	5,285,552	4,271,923	1,848,331	6,120,254	5,901,401	(3.58)%
Materials and Supplies	12,978,488	8,555,814	7,317,838	15,873,652	15,737,042	(0.86)%
Property	665,697	391,078	173,923	565,001	499,463	(11.60)%
Debt Services and Other Expenditures	14,125,127	12,076,218	52,200	12,128,418	11,296,623	
Appropriations to Type 1 Charter Schools	8,582,045	6,682,564	2,503,105	9,185,669	9,355,857	1.85%
<b>Total Expenditures</b>	<b>162,920,295</b>	<b>103,587,749</b>	<b>61,583,395</b>	<b>165,171,144</b>	<b>166,104,602</b>	<b>0.57%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(931,972)</b>	<b>22,397,767</b>	<b>(21,114,642)</b>	<b>1,283,125</b>	<b>2,958,789</b>	<b>130.59%</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Accrued Interest and Premium on Bond Sales	1,196,812					NOB
Transfers of Indirect Cost (Received) from Closed Fund	3,236					NOB
Sale of Surplus Items/Fixed Assets	1,468	374	(74)	300	300	
Transfers Out - Group Health Fund	(990,000)					NOB
<b>Total Other Financing Sources (Uses)</b>	<b>211,516</b>	<b>374</b>	<b>(74)</b>	<b>300</b>	<b>300</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(720,456)</b>	<b>22,398,141</b>	<b>(21,114,716)</b>	<b>1,283,425</b>	<b>2,959,089</b>	<b>130.56%</b>
<b>BEGINNING FUND BALANCE</b>	<b>20,339,892</b>	<b>19,619,436</b>		<b>19,619,436</b>	<b>20,902,861</b>	<b>6.54%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 19,619,436</b>	<b>\$ 42,017,577</b>	<b>\$ (21,114,716)</b>	<b>\$ 20,902,861</b>	<b>\$ 23,861,950</b>	<b>14.16%</b>



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Statement C

**Combined Operating Budget with Expenditures by Function**

	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>						
Local Sources	\$ 76,731,082	\$ 61,723,499	\$ 13,600,990	\$ 75,324,489	\$ 75,972,268	0.86%
State Sources	67,893,031	53,127,749	17,805,648	70,933,397	75,289,049	6.14%
Federal Sources	17,364,210	11,134,268	9,062,115	20,196,383	17,802,074	(11.86)%
<b>Total Revenues</b>	<b>161,988,323</b>	<b>125,985,516</b>	<b>40,468,753</b>	<b>166,454,269</b>	<b>169,063,391</b>	<b>1.57%</b>
<b>EXPENDITURES FOR:</b>						
Regular Programs	47,185,350	27,533,951	20,621,908	48,155,859	49,544,622	2.88%
Special Education Programs	13,190,616	7,853,261	5,754,184	13,607,445	14,140,882	3.92%
Other Instructional Programs	13,326,391	7,758,046	5,984,032	13,742,078	12,619,901	(8.17)%
Pupil Support Services	11,864,525	6,655,432	5,264,594	11,920,026	11,943,645	0.20%
Instructional Staff Services	4,850,981	2,953,016	2,558,307	5,511,323	4,677,312	(15.13)%
General Administration Services	2,409,113	2,316,282	235,359	2,551,641	2,370,737	(7.09)%
School Administration Services	7,941,463	4,550,457	3,179,663	7,730,120	7,794,267	0.83%
Business Services	1,710,483	1,171,993	536,801	1,708,794	1,730,544	1.27%
Operation and Maintenance of Plant Services	14,700,329	10,447,104	6,393,824	16,840,928	17,010,579	1.01%
Student Transportation Services	7,805,103	4,509,260	2,161,704	6,670,964	6,918,350	3.71%
Central Services	4,715,140	3,200,540	1,821,705	5,022,245	4,728,629	(5.85)%
Food Service Programs	8,539,134	5,545,753	3,561,845	9,107,598	9,224,963	1.29%
Community Service Programs	12,560	9,420	3,140	12,560	12,560	
Facility Acquisition and Construction	2,076,727	373,182	1,002,478	1,375,660	2,820,970	105.06%
Debt Service	14,010,335	12,027,488	746	12,028,234	11,210,784	(6.80)%
Appropriations to Type 1 Charter Schools	8,582,045	6,682,564	2,503,105	9,185,669	9,355,857	1.85%
<b>Total Expenditures</b>	<b>162,920,295</b>	<b>103,587,749</b>	<b>61,583,395</b>	<b>165,171,144</b>	<b>166,104,602</b>	<b>0.57%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(931,972)</b>	<b>22,397,767</b>	<b>(21,114,642)</b>	<b>1,283,125</b>	<b>2,958,789</b>	
<b>OTHER FINANCING SOURCES (USES):</b>						
Accrued Interest and Premium on Bond Sales	1,196,812					NOB
Transfers of Indirect Cost (Received) from Closed Fund	3,236					
Sale of Surplus Items/Fixed Assets	1,468	374	(74)	300	300	
Transfers Out - Group Health Fund	(990,000)					NOB
<b>Total Other Financing Sources (Uses)</b>	<b>211,516</b>	<b>374</b>	<b>(74)</b>	<b>300</b>	<b>300</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(720,456)</b>	<b>22,398,141</b>	<b>(21,114,716)</b>	<b>1,283,425</b>	<b>2,959,089</b>	<b>1.00%</b>
<b>BEGINNING FUND BALANCE</b>	<b>20,339,892</b>	<b>19,619,436</b>		<b>19,619,436</b>	<b>20,902,861</b>	<b>6.54%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 19,619,436</b>	<b>\$ 42,017,577</b>	<b>\$ (21,114,716)</b>	<b>\$ 20,902,861</b>	<b>\$ 23,861,950</b>	<b>14.16%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 1

**001 General Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Ad Valorem Taxes -Constitutional	41111 0000	\$ 3,434,936	\$ 3,370,879	\$ 15,626	\$ 3,386,505	\$ 3,386,505	
Ad Valorem Taxes -Renewable	41112 0000	7,087,512	6,955,339	32,243	6,987,582	6,987,582	
Ad Valorem Taxes- Up to 1% Collections by Sheriff	41114 0000	1,217,602	1,179,084	9,415	1,188,499	1,188,499	
Sales and Use Taxes	41131 0000	14,967,553	8,715,742	6,037,658	14,753,400	14,753,400	
Interest on Investments	41510 0000	673	42,214	25,986	68,200	68,200	
Net Change in Fair Value of Investments	41530 0000	(35)		(50)	(50)		(100.00)%
Rentals	41910 0000	230,846	164,911	56,217	221,128	224,909	1.71%
Contributions and Donations	41920 0000	18,559	2,042	2,058	4,100	4,100	
Miscellaneous Revenue from Other LEAs	41950 0000	507,264	445,412	141,821	587,233	558,833	(4.84)%
Refund of Prior Year Expenditure - E-Rate	41993 0000	730,002	417,600	139,200	556,800	556,800	
Other Local Revenues	41999 0000	119,850	114,424	23,702	138,126	114,024	(17.45)%
Total Revenue from Local Sources		<b>28,314,762</b>	<b>21,407,647</b>	<b>6,483,876</b>	<b>27,891,523</b>	<b>27,842,852</b>	<b>(0.17)%</b>
<b>STATE SOURCES:</b>							
Unrestricted Grants-in-Aid:							
State Public School Fund (MFP) excluding School Lunch	43110 0000	64,716,168	50,717,149	16,495,243	67,212,392	71,995,992	7.12%
Restricted Grants-in-Aid:							
PIPS	43230 0000	8,304	4,152	4,152	8,304	\$8,304	4.70%
Non-public Textbooks	43255 0000	66,312					NPB
Revenue in Lieu of Taxes:							
Base-Constitutional	43810 0000	150,391	50,397	100,795	151,192	\$151,192	
Base-Other Taxes	43815 0000	268,761	90,064	180,128	270,192	270,192	
Revenue for/on Behalf of LEA:							
Employer's Contribution to Teachers' Retirement	43910 0000	2,118	1,059	1,059	2,118	2,062	(2.64)%
Total Revenue from State Sources		<b>65,212,054</b>	<b>50,862,821</b>	<b>16,849,823</b>	<b>67,712,644</b>	<b>72,499,406</b>	<b>7.07%</b>
<b>FEDERAL SOURCES:</b>							
Restricted - Direct							
JROTC	44330 0000	157,532	87,412	39,088	126,500	123,500	(2.37)%
Total Federal Revenue Sources		<b>157,532</b>	<b>87,412</b>	<b>39,088</b>	<b>126,500</b>	<b>123,500</b>	<b>(2.37)%</b>
Total Revenues		<b>93,684,348</b>	<b>72,357,880</b>	<b>23,372,787</b>	<b>95,730,667</b>	<b>100,465,758</b>	<b>4.95%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
Regular Programs:							
Kindergarten Teacher Salaries	50112 1105	2,026,851	1,186,724	817,276	2,004,000	2,228,100	11.18%
Elementary Teacher Salaries	50112 1110	19,498,159	11,138,697	8,082,993	19,221,690	19,871,731	3.38%
Secondary Teacher Salaries	50112 1130	8,607,091	4,987,266	3,583,154	8,570,420	8,854,947	3.32%
Paraprofessional Salaries	50115 1100	870,236	483,835	389,683	873,518	911,992	4.40%
Substitute Teacher and Aide Salaries	50123 1100	487,892	485,770	443,930	929,700	950,000	2.18%
Other Substitute/Temporary Salaries	50120 1100	61,165	41,982	31,718	73,700	57,000	(22.66)%
Other Instructional Salaries	50100 1100	975					NPB
Purchased Professional and Technical Services	50300 1100	232,295	74,522	259,131	333,653	381,770	14.42%
Repairs and Maintenance Services	50430 1100	1,017		661	661		(100.00)%
Maintenance and Repair Services	50442 1100	58,678	25,964	44,687	70,651	44,436	(37.10)%
Tuition Paid To Other LEAs	50561 1100	663,820		664,066	664,066	674,768	1.61%
Tuition Paid To Private Sources	50563 1100	91,049	64,106	27,094	91,200	170,260	86.69%
Travel Expense Reimbursement	50582 1100	11,036	3,870	5,011	8,881	5,400	(39.20)%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 1

**001 General Fund**

DESCRIPTION	Account #	Actual	Actual	Remaining	Budget as	Operating	% Change
		6/30/2018	Through 3/31/2019	Through 6/30/2019	Amended 6/30/2019	Budget 6/30/2020	from 6/30/2019
Other Purchased Services	50500 1100	\$ 10,544	\$ 3,395	\$ 3,756	\$ 7,151	\$ 5,690	(20.43)%
Technology-Related Supplies	50615 1100	56,040	44,636	(8,958)	35,678		(100.00)%
Materials and Supplies	50610 1100	194,017	84,900	96,255	181,155	312,636	72.58%
Textbooks/Workbooks	50642 1100	71,154	19,666	54,054	73,720	61,335	(16.80)%
Other Supplies	50600 1100	1,547	2,003	(996)	1,007	6,323	527.90%
Miscellaneous	50810 1100	335		218	218		(100.00)%
Employee Benefits							NPB
Group Insurance	50210 1100	3,195,674	1,760,203	1,379,770	3,139,973	3,078,374	(1.96)%
Social Security	50220 1100	19,081	14,587	50,533	65,120	11,774	(81.92)%
Medicare	50225 1100	412,433	238,654	169,105	407,759	435,040	6.69%
Louisiana Teacher Retirement	50231 1100	8,049,019	4,669,050	3,311,225	7,980,275	8,207,266	2.84%
Louisiana School Employee Retirement	50233 1100						NPB
Unemployment Compensation	50250 1100	7,259	4,107	93	4,200		(100.00)%
Workmen's Compensation	50260 1100	224,753	130,792	97,108	227,900	240,549	5.55%
Health Benefits (Retirees)	50270 1100	1,838,473	1,354,752	456,062	1,810,814	1,779,241	(1.74)%
Sick Leave Severance Pay	50281 1100	101,046	34,222	7,378	41,600	88,094	111.76%
Annual Leave Severance Pay	50282 1100					280	NPB
Total Regular Programs		<b>46,791,639</b>	<b>26,853,703</b>	<b>19,965,007</b>	<b>46,818,710</b>	<b>48,377,006</b>	<b>3.33%</b>
<b>Special Education Programs</b>							
<b>Special Education Programs - Special Needs</b>							
Teacher Salaries	50112 1210	5,264,857	2,941,487	2,210,619	5,152,106	5,423,545	5.27%
Para-professional Salaries	50115 1210	3,002,090	1,728,706	1,331,118	3,059,824	3,274,196	7.01%
Substitute Teachers	50123 1210			3,000	3,000		(100.00)%
Travel Expense Reimbursement	50582 1210	6,915	7,500	(500)	7,000	12,000	71.43%
Employee Benefits							NPB
Group Insurance	50210 1210	1,084,671	598,915	461,271	1,060,186	1,110,546	4.75%
Social Security	50220 1210	78	74	2,163	2,237	1,138	(49.13)%
Medicare	50225 1210	105,510	60,050	43,188	103,238	111,972	8.46%
Louisiana Teacher Retirement	50231 1210	2,049,912	1,172,294	884,627	2,056,921	2,128,710	3.49%
Louisiana School Employees Retirement	50233 1210	16,636	7,476	2,422	9,898	18,174	83.61%
Unemployment Compensation	50250 1210		275	25	300		(100.00)%
Workmen's Compensation	50260 1210	59,446	33,248	26,497	59,745	66,027	10.51%
Health Benefits (Retirees)	50270 1210	496,851	401,820	124,180	526,000	534,452	1.61%
Sick Leave Severance Pay	50281 1210	40,046	6,443	(43)	6,400	31,422	390.97%
Gifted and Talented Programs							NPB
Teacher Salaries	50112 1220	345,055	223,564	161,836	385,400	407,500	5.73%
Substitute Teachers	50123 1220	1,147					NPB
Purchased Professional and Technical Services	50320 1220	2,609	2,100	900	3,000	4,200	40.00%
Travel Expense Reimbursement	50582 1220	4,149	3,075	1,110	4,185	5,000	19.47%
Materials and Supplies	50610 1220	1,699	3,510	1,892	5,402	5,402	
Other Supplies	50600 1220	201		465	465		(100.00)%
Employee Benefits							NPB
Group Insurance	50210 1220	32,264	21,033	13,141	34,174	37,346	9.28%
Social Security	50220 1220	71					NPB
Medicare	50225 1220	4,510	2,899	1,579	4,478	5,264	17.55%
Louisiana Teacher Retirement	50231 1220	77,410	52,810	33,423	86,233	105,950	22.86%
Workmen's Compensation	50260 1220	2,454	1,587	897	2,484	2,895	16.55%
Total Special Education Programs		<b>12,598,581</b>	<b>7,268,866</b>	<b>5,303,810</b>	<b>12,572,676</b>	<b>13,285,739</b>	<b>5.67%</b>
<b>Career and Technical Education Programs</b>							
Agricultural Teacher Salaries	50112 1310	611,061	455,424	152,105	607,529	628,159	3.40%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 1

**001 General Fund**

DESCRIPTION	Account #	Actual	Actual	Remaining	Budget as	Operating	% Change
		6/30/2018	Through 3/31/2019	Through 6/30/2019	Amended 6/30/2019	Budget 6/30/2020	from 6/30/2019
Family and Consumer Science Teacher Salaries	50112 1340	\$ 312,796	\$ 182,846	\$ 133,554	\$ 316,400	\$ 325,500	2.88%
Trade and Industry Teacher Salaries	50112 1350	656,028	400,762	281,338	682,100	707,900	3.78%
Business and Administration Teacher Salaries	50112 1360	526,068	308,147	222,153	530,300	547,500	3.24%
Other Career/Technical Education Program Teachers	50112 1390					8,880	NPB
Repairs and Maintenance Services	50430 1300	1,911	1,711	(514)	1,197	3,475	190.31%
Rental of Equipment	50442 1300	7,785	4,190	829	5,019	1,700	(66.13)%
Paid to Private Sources	50563 3100	84,812	1,958	83,242	85,200	159,059	86.69%
Travel Expense Reimbursement	50582 1300	27,679	23,682	7,238	30,920	37,454	21.13%
Other Purchased Services	50500 1300	19,008	12,326	5,320	17,646	22,616	28.17%
Technology-Related Supplies	50615 1300	85,813	17,965	27,099	45,064	51,672	14.66%
Materials and Supplies	50610 1300	116,591	31,044	206,103	237,147	46,329	(80.46)%
Textbooks/Workbooks	50642 1300	51,059	13,634	13,264	26,898	27,000	0.38%
Other Supplies	50600 1300	3,073	3,061	(1,063)	1,998	5,813	190.94%
All Other Equipment	50730 1300	74,203		38,724	38,724	11,500	(70.30)%
Miscellaneous	50800 1300	1,175	3,849	94	3,943	2,355	(40.27)%
Employee Benefits							NPB
Group Insurance	50210 1300	189,054	117,721	72,006	189,727	185,458	(2.25)%
Social Security	50220 1300	23		2,480	2,480		(100.00)%
Medicare	50225 1300	28,332	17,905	10,488	28,393	29,554	4.09%
Louisiana Teacher Retirement	50231 1300	533,447	338,649	195,442	534,091	544,776	2.00%
School Employees Retirement	50231 1300	468					NPB
Workmen's Compensation	50260 1300	15,031	9,589	5,463	15,052	15,806	5.01%
Health Benefits (Retirees)	50270 1300	132,251	95,128	32,872	128,000	126,697	(1.02)%
Sick Leave Severance Pay	50281 1300	14,066				2,813	NPB
Annual Leave Severance Pay	50282 1300		3,406	(6)	3,400	3,826	12.53%
Total Career and Technical Education		<b>3,491,734</b>	<b>2,042,997</b>	<b>1,488,231</b>	<b>3,531,228</b>	<b>3,495,842</b>	<b>(1.00)%</b>
Other Education:							
Co-curricular Activities							
Teacher Salaries	50112 1410	402,502	265,298	94,797	360,095	412,281	14.49%
Other Salaries	50115 1410	15,821	7,826	4,874	12,700	12,700	
Other Salaries	50100 1410	8,972	6,349	(49)	6,300		(100.00)%
Purchased Professional Services	50300 1410	4,695	2,060	2,776	4,836	4,836	
Travel Expense Reimbursement	50582 1410	44,301	29,121	17,379	46,500	46,500	
Materials and Supplies	50610 1410	10,411	2,736	7,918	10,654	9,300	(12.71)%
Employee Benefits							NPB
Group Insurance	50210 1410	11,310	5,583	4,868	10,451	14,092	34.84%
Social Security	50220 1410	3,311	2,571	(9)	2,562		(100.00)%
Medicare	50225 1410	6,085	3,996	977	4,973	6,169	24.05%
Louisiana Teacher Retirement	50231 1410	98,962	62,875	28,768	91,643	110,482	20.56%
School Employee Retirement	50233 1410		47	53	100		(100.00)%
Workmen's Compensation	50260 1410	3,021	1,989	498	2,487	3,018	21.35%
Athletic Programs							
Teacher Salaries	50112 1420	579,559	403,025	267,855	670,880	611,882	(8.79)%
Paraprofessional Salaries	50115 1420	83,527	76,906	994	77,900	77,900	
Employee Benefits							NPB
Group Insurance	50210 1420	1,048	819	311	1,130		(100.00)%
Social Security	50220 1420	6,148	3,438	2,908	6,346		(100.00)%
Medicare	50225 1420	9,518	6,884	1,908	8,792	10,019	13.96%
Louisiana Teacher Retirement	50231 1420	142,931	109,000	67,641	176,641	179,350	1.53%
School Employee Retirement	50233 1420	1,137					NPB
Other Employee Retirement	50239 1420						NPB

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Schedule 1**

**001 General Fund**

DESCRIPTION	Account #	Actual	Actual	Remaining	Budget as	Operating	% Change
		6/30/2018	Through 3/31/2019	Through 6/30/2019	Amended 6/30/2019	Budget 6/30/2020	from 6/30/2019
Unemployment Compensation	50250 1420	\$ 121	\$	\$	\$		NPB
Workmen's Compensation	50260 1420	5,288	3,408	1,315	4,723	4,904	3.83%
Junior ROTC Program							
Teacher/Instructor Salaries	50112 1450	374,519	222,421	73,143	295,564	369,422	24.99%
Other Salaries	50100 1450						NPB
Travel Expense Reimbursement	50582 1450	1,204	1,198	197	1,395	1,395	
Materials and Supplies	50610 1450	1,583		1,767	1,767	1,767	
Employee Benefits							NPB
Group Insurance	50210 1450	677	325	6,416	6,741	9,782	45.11%
Medicare	50225 1450	5,656	3,254	1,782	5,036	5,471	8.64%
Louisiana Teacher Retirement	50231 1450	99,622	59,386	32,005	91,391	96,050	5.10%
Workmen's Compensation	50260 1450	2,805	1,597	418	2,015	2,709	34.44%
Sick Leave Severance Pay	50281 1450					3,278	NPB
Annual Leave Severance Pay	50282 1450	16,668	2,453	47	2,500	8,989	259.56%
After School Programs - Exclude Special Education							
Teacher Salaries	50112 1460	5,792	1,275	25	1,300		(100.00)%
Other Instructional Salaries	50100 1460	149,952	148,299	1	148,300	207,277	39.77%
Employee Benefits							
Group Insurance	50210 1460					126	NPB
Social Security	50220 1460	1,608	1,133	(33)	1,100	1,600	45.45%
Medicare	50225 1460	2,070	2,035	(35)	2,000	2,815	40.75%
Louisiana Teacher Retirement	50231 1460	30,024	33,194	6	33,200	45,710	37.68%
Louisiana School Employees Retirement	50233 1460		49	51	100	49	(51.00)%
Workmen's Compensation	50260 1460	1,070	1,171	417	1,588	1,275	(19.71)%
Alternative School Programs							
Purchased Professional Services	50300 1480	22,622		23,295	23,295		(100.00)%
Materials and Supplies	50610 1480	162		200	200	200	
Other Instructional Programs							NPB
Other Purchased Services	50500 1490	11,892	11,500	4,589	16,089	11,500	(28.52)%
Employee Benefits							NPB
Health Benefits (retirees)	50270 1490	363	272	128	400	363	(9.25)%
Total Other Education		<b>2,166,957</b>	<b>1,483,493</b>	<b>650,201</b>	<b>2,133,694</b>	<b>2,273,211</b>	<b>6.54%</b>

**Special Programs:**

<b>NCLB/Culturally Deprived Programs</b>							
Teachers	50112 1510		1,147	(47)	1,100		(100.00)%
Para-professionals (Aides)	50115 1510		4,226	(26)	4,200		(100.00)%
Employee Benefits							
Group Insurance	50210 1510	300					
Social Security	50220 1510		262	38	300		(100.00)%
Medicare	50225 1510	19	86	14	100	77	(23.00)%
Louisiana Teachers Retirement	50231 1510		459	41	500		(100.00)%
Unemployment Compensation	50250 1510						NPB
Workmen's Compensation	50260 1510	29	1,373	(1,273)	100	7,666	7,566.00%
Health Benefits (Retirees)	50270 1510	21,361	21,262	6,038	27,300	27,425	0.46%
Sick Leave Severance Pay	50281 1510	4,053				5,317	5,317
English Language Acquisition Group							
Teacher Salaries	50112 1520	180,051	79,683	96,917	176,600	93,000	(47.34)%
Paraprofessional Salaries	50115 1520	64,315	35,169	44,646	79,815	67,328	(15.64)%
Employee Benefits							
Group Insurance	50210 1520	28,159	16,173	12,705	28,878	24,146	(16.39)%
Medicare	50225 1520	3,186	1,408	1,687	3,095	1,925	(37.80)%
Louisiana Teacher Retirement	50231 1520	61,914	27,675	31,644	59,319	36,508	(38.45)%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 1

**001 General Fund**

DESCRIPTION	Account #	Actual	Actual	Remaining	Budget as	Operating	% Change
		6/30/2018	Through 3/31/2019	Through 6/30/2019	Amended 6/30/2019	Budget 6/30/2020	from 6/30/2019
Workmen's Compensation	50260 1520	\$ 1,736	\$ 862	\$ 853	\$ 1,715	\$ 1,146	(33.18)%
Health Benefits (Retirees)	50270 1520	2,552	1,927	673	2,600	2,579	(0.81)%
Sick Leave Severance Pay	50281 1520					1,156	NPB
Pre-Kindergarten Programs							
Teacher Salaries	50112 1530	5,000		5,000	5,000		(100.00)%
Other Substitute/Temporary Employees	50120 1530	5,637	1,474	26	1,500		(100.00)%
Materials and Supplies	50610 1530	14,315		15,000	15,000		(100.00)%
Employee Benefits							
Group Insurance	50210 1530	32					NPB
Social Security	50220 1530	349	91	9	100		(100.00)%
Medicare	50225 1530	247	21	131	152	88	(42.11)%
Louisiana Teacher Retirement	50231 1530	1,330		1,335	1,335		(100.00)%
Workmen's Compensation	50260 1530	63	2,679	(2,603)	76	16,249	21,280.26%
Sick Leave Severance Pay	50270 1530	20,352	14,953	5,147	20,100	20,114	0.07%
Health Benefits (Retirees)	50281 1530	6,277				6,068	
Other Special Programs							
Employee Benefits							
Health Benefits (Retirees)	50281 1590	131,684	95,170	34,330	129,500	123,861	(4.35)%
Total Special Programs		<b>552,961</b>	<b>306,100</b>	<b>252,285</b>	<b>558,385</b>	<b>434,653</b>	
<b>Adult/Continuing Education:</b>							
Employee Benefits							
Group Insurance	50210 1600	40					NPB
Health Benefits (Retirees)	50270 1600	23,699	16,372	7,378	23,750	21,163	(10.89)%
Total Adult/Continuing Education		<b>23,739</b>	<b>16,372</b>	<b>7,378</b>	<b>23,750</b>	<b>21,163</b>	<b>(10.89)%</b>
Total Instruction Expenditures		<b>65,625,611</b>	<b>37,971,531</b>	<b>27,666,912</b>	<b>65,638,443</b>	<b>67,887,614</b>	<b>3.43%</b>
<b>SUPPORT SERVICES:</b>							
<b>Pupil Support Services:</b>							
Attendance and Social Work Services							
Supervisor/Coordinator Salaries	50111 2111	178,598	133,400	44,467	177,867	182,732	2.74%
Social Worker Salaries	50113 2113	473,556	249,359	239,384	488,743	437,642	(10.46)%
Clerical/Secretarial Salaries	50114 2110	29,704	22,301	7,434	29,735	30,643	3.05%
Purchased Professional Services	50300 2110	32,400	24,300	8,104	32,404	32,400	(0.01)%
Travel Expense Reimbursement	50582 2110	6,126	4,616	4,034	8,650	12,000	38.73%
Materials and Supplies	50610 2110	(480)	430	2,639	3,069	3,000	(2.25)%
Employee Benefits							
Group Insurance	50210 2110	56,908	36,226	23,634	59,860	56,887	(4.97)%
Medicare	50225 2110	7,786	4,356	3,605	7,961	7,414	(6.87)%
Louisiana Teacher Retirement	50231 2110	184,298	109,041	77,607	186,648	169,264	(9.31)%
Other Employee Retirement	50239 2110						NPB
Workmen's Compensation	50260 2110	6,383	2,894	2,050	4,944	4,798	(2.95)%
Health Benefits (Retirees)	50270 2110	9,762	6,955	2,345	9,300	9,274	(0.28)%
Sick Leave Severance Pay	50281 2110	7,452				1,896	NPB
Annual Leave Severance Pay	50282 2110					8,932	8,932
Guidance Services - All Students							
Guidance Counselors Salaries	50113 2120	1,546,929	902,921	669,876	1,572,797	1,628,872	3.57%
Rental of Equipment	50442 2120	1,069	507	140	647		(100.00)%
Travel Expense Reimbursement	50582 2120	1,445	42	976	1,018	200	(80.35)%
Materials and Supplies	50610 2120	1,533	1,953	1,044	2,997		(100.00)%
Employee Benefits							
Group Insurance	50210 2120	116,945	73,186	51,624	124,810	125,188	0.30%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Schedule 1**

**001 General Fund**

DESCRIPTION	Account #	Actual	Actual	Remaining	Budget as	Operating	% Change
		6/30/2018	Through 3/31/2019	Through 6/30/2019	Amended 6/30/2019	Budget 6/30/2020	from 6/30/2019
Medicare	50225 2120	\$ 21,144	\$ 12,138	\$ 8,970	\$ 21,108	\$ 22,018	4.31%
Louisiana Teacher Retirement	50231 2120	381,406	207,377	152,799	360,176	364,074	1.08%
Workmen's Compensation	50260 2120	10,996	6,446	4,519	10,965	11,589	5.69%
Health Benefits (Retirees)	50270 2120	2,670	2,069	601	2,670	2,761	3.41%
Sick Leave Severance Pay	50281 2120	7,569				3,651	NPB
Health Services - All Students							
Materials and Supplies	50610 2130	360		234	234		(100.00)%
Employee Benefits							
Group Insurance	50210 2130	8					NPB
Medicare	50225 2130		65	35	100	13	(87.00)%
Louisiana Teachers Retirement	50231 2130		6	94	100		(100.00)%
Workmen's Compensation	50260 2130		907	(857)	50	5,432	10,764.00%
Health Benefits (Retirees)	50270 2130	5,855	7,419	4,473	11,892	11,892	
Sick Leave Severance Pay	50281 2130		4,442	(42)	4,400	880	(80.00)%
Educational Assessments - Special Needs							
Psychologists Salaries	50113 2143	3,681	32,976	23,524	56,500	58,097	1,597
Educational Diagnostician Salaries	50113 2145	653,097	268,749	197,513	466,262	484,369	3.88%
Other Therapists/Counselors/Social Workers	50113 2140	992,432	443,496	342,326	785,822	733,255	(6.69)%
Clerical/Secretarial Salaries	50114 2140	86,105	38,625	18,445	57,070	58,591	2.67%
Travel Expense Reimbursement	50582 2140	16,171	10,886	4,924	15,810	17,000	7.53%
Employee Benefits							
Group Insurance	50210 2140	194,106	82,195	57,459	139,654	138,179	(1.06)%
Medicare	50225 2140	22,404	10,175	6,077	16,252	17,372	6.89%
Louisiana Teacher Retirement	50231 2140	440,740	200,782	115,764	316,546	332,249	4.96%
Workmen's Compensation	50260 2140	10,798	6,094	3,003	9,097	12,802	40.73%
Health Benefits (Retirees)	50270 2140	10,459	10,702	298	11,000	10,460	(4.91)%
Sick Leave Severance Pay	50281 2140					6,158	6,158
Speech Pathology & Audiology - Special Needs							
Speech Therapists Salaries	50113 2152	1,401,001	783,187	566,383	1,349,570	1,399,655	3.71%
Audio Therapists Salaries	50113 2153	153,426	62,632	45,622	108,254	111,233	2.75%
Education Interpreter/Sign Language Interpreter	50119 2154	37,825	17,397	20,428	37,825	38,930	2.92%
Travel Expense Reimbursement	50582 2150	16,286	12,693	4,698	17,391	17,930	3.10%
Employee Benefits							
Group Insurance	50210 2150	171,578	83,306	59,242	142,548	136,098	(4.52)%
Medicare	50225 2150	20,906	11,409	8,382	19,791	20,615	4.16%
Louisiana Teacher Retirement	50231 2150	425,804	231,980	169,746	401,726	404,748	0.75%
Workmen's Compensation	50260 2150	11,366	6,235	3,659	9,894	11,621	17.46%
Health Benefits (Retirees)	50270 2150	2,173	1,569	631	2,200	1,404	(36.18)%
Occupational Therapy and Related Services							
Occupational Therapist Salaries	50113 2161	283,589	160,998	125,352	286,350	294,085	2.70%
Physical Therapist Salaries	50113 2166	177,456	87,624	88,382	176,006	154,730	(12.09)%
Other Therapist Salaries	50100 2165						NPB
Employee Benefits							
Group Insurance	50210 2160	38,824	23,358	16,791	40,149	39,970	(0.45)%
Medicare	50225 2160	6,183	3,209	2,817	6,026	5,846	(2.99)%
Louisiana Teacher Retirement	50231 2160	108,813	59,420	49,450	108,870	102,158	(6.17)%
Workmen's Compensation	50260 2160	4,023	1,770	1,513	3,283	3,226	(1.74)%
Sick Leave Severance Pay	50281 2160	10,068				2,014	NPB
Other Pupil Support Services							
Other Therapists/Counselors Salaries	50113 2190	100,921	30,407	21,820	52,227	53,800	3.01%
Travel Expense Reimbursement	50582 2190	209	1,292	638	1,930	1,930	
Miscellaneous	50800 2190	250					NPB
Employee Benefits							

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Schedule 1**

**001 General Fund**

DESCRIPTION	Account #	Actual	Actual	Remaining	Budget as	Operating	% Change
		6/30/2018	Through 3/31/2019	Through 6/30/2019	Amended 6/30/2019	Budget 6/30/2020	from 6/30/2019
Group Insurance	50210 2190	\$ 13,234	\$ 3,662	\$ 2,623	\$ 6,285	\$ 6,268	(0.27)%
Medicare	50225 2190	1,447	509	277	786	892	13.49%
Louisiana Teacher Retirement	50231 2190	26,870					NPB
Unemployment Compensation	50250 2190		247	53	300		(100.00)%
Workmen's Compensation	50260 2190	865	711	(241)	470	2,821	500.21%
Health Benefits (Retirees)	50270 2190	225,254	161,461	59,789	221,250	214,472	(3.06)%
Sick Leave Severance Pay	50281 2190	11,631	7,493	7	7,500	9,736	29.81%
Annual Leave Severance Pay	50282 2190	9,077				2,854	NPB
Total Pupil Support Services		<b>8,779,494</b>	<b>4,670,605</b>	<b>3,327,184</b>	<b>7,997,789</b>	<b>8,039,020</b>	<b>0.52%</b>
Instructional Staff Services:							
Improvement of Instructional Services - Regular Programs							
Supervisor/Coordinator Salaries	50111 2211	176,760	115,468	58,835	174,303	168,078	(3.57)%
Clerical/Secretarial Salaries	50114 2211	93,965	69,428	24,796	94,224	96,745	2.68%
Travel Expense Reimbursement	50582 2211	21,258	15,197	7,143	22,340	22,340	
Employee Benefits							
Group Insurance	50210 2211	24,055	19,341	8,533	27,874	28,110	0.85%
Medicare	50225 2211	3,773	2,636	1,045	3,681	3,635	(1.25)%
Louisiana Teacher Retirement	50231 2211	48,071	40,929	21,658	62,587	68,854	10.01%
Workmen's Compensation	50260 2211	1,991	1,410	497	1,907	1,963	2.94%
Health Benefits (Retirees)	50270 2211		2,198	1,702	3,900	6,642	70.31%
Sick Leave Severance Pay	50281 2211	9,406				3,797	NPB
Annual Leave Severance Pay	50282 2211		13,639	(39)	13,600	7,831	(42.42)%
Improvement of Instructional Services - Special Education Programs							
Supervisor/Coordinator Salaries	50111 2212	126,452	57,455	20,090	77,545	79,630	2.69%
Employee Benefits							
Group Insurance	50210 2212	3,946	706	323	1,029	765	(25.66)%
Medicare	50225 2212	1,781	1,258	244	1,502	1,239	(17.51)%
Louisiana Teacher Retirement	50231 2212	33,636	15,341	5,463	20,804	20,704	(0.48)%
Workmen's Compensation	50260 2212	901	725	(174)	551	1,247	126.32%
Health Benefits (Retirees)	50270 2212	6,510	8,259	3,271	11,530	11,530	
Sick Leave Severance Pay	50281 2212		9,964	36	10,000	2,000	(80.00)%
Annual Leave Severance Pay	50282 2212		20,326	(26)	20,300	4,807	(76.32)%
Improvement of Instructional Services - Other Special Programs							
Clerical/Secretarial Salaries	50114 2214	29,243	21,841	7,380	29,221	30,027	2.76%
Travel Expense Reimbursement	50582 2214	8,204	7,079	1,921	9,000	9,000	
Employee Benefits							
Group Insurance	50210 2214	114	81	33	114	97	(14.91)%
Social Security	50220 2214						NPB
Medicare	50225 2214	424	317	205	522	435	(16.67)%
Louisiana Teacher Retirement	50231 2214	7,779	5,832	2,043	7,875	7,807	(0.86)%
Workmen's Compensation	50260 2214	208	526	(319)	207	2,154	940.58%
Improvement of Instructional Services - Career and Technical Education							
Purchased Professional and Technical Services	50300 2215	61,946	47,888	16,452	64,340	63,850	(0.76)%
Improvement of Instructional Services - Other Education Programs							
Supervisor/Coordinator Salaries	50111 2219	154,764	108,716	49,878	158,594	164,368	3.64%
Employee Benefits							
Group Insurance	50210 2219	3,089	1,481	669	2,150	2,012	(6.42)%
Medicare	50225 2219	2,176	1,541	801	2,342	2,423	3.46%
Louisiana Teacher Retirement	50231 2219	42,024	29,027	13,918	42,945	42,736	(0.49)%
Workmen's Compensation	50260 2219	1,099	865	261	1,126	1,817	61.37%
Sick Leave Severance Pay	50281 2219					3,794	3,794
Annual Leave Severance Pay	50282 2219					2,948	2,948



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 1

**001 General Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
Instruction and Curriculum Development Services							
Employee Benefits							
Workmen's Compensation	50260 2220	\$	\$ 326	\$ (326)	\$	\$ 2,004	NPB
Instructional Staff Training Services							
Supervisor/Coordinator Salaries	50111 2231	6,201					NPB
Staff Instructors	50112 2231			5,000	5,000		(100.00)%
Stipend Pay	50150 2231	3,150	6,600		6,600	6,600	
Travel Expense Reimbursement	50582 2231	4,878	159	3,756	3,915	930	(76.25)%
Materials and Supplies	50610 2231	48		1,860	1,860	500	(73.12)%
Other Supplies	50600 2231	833	1,070	(529)	541		(100.00)%
Employee Benefits							
Group Insurance	50210 2231	477					NPB
Social Security	50220 2231		9	91	100		(100.00)%
Medicare	50225 2231	131	1,818	82	1,900		(100.00)%
Louisiana Teacher Retirement	50231 2231	2,490		1,100	1,100		(100.00)%
Workmen's Compensation	50260 2231	67	47	3	50		(100.00)%
Staff Training - Sp. Ed. - Special Needs							
Employee Benefits							
Workmen's Compensation	50260 2232		52	(52)		348	NPB
Instructional Staff Training - Other Programs							
Other Purchased Services	50500 2234	5,920	15,069	(9,069)	6,000	6,000	
Employee Benefits							
Workmen's Compensation	50260 2234		497	(497)		3,003	NPB
Instructional Staff Training Services -Career and Technical Education							
Supervisor/Coordinator Salaries	50111 2235		3,601	2,572	6,173	6,358	3.00%
Employee Benefits							
Group Insurance	50210 2235		278	299	577	476	(17.50)%
Medicare	50225 2235		49	135	184	113	(38.59)%
Louisiana Teacher Retirement	50231 2235		961	787	1,748	1,654	(5.38)%
Workmen's Compensation	50260 2235		91	(47)	44	464	954.55%
Sick Leave Severance Pay	50281 2235					1,869	NPB
Staff Training - Other							
Library / Media Services							
Librarian Salaries	50112 2252	629,299	350,700	260,500	611,200	616,800	0.92%
Rental of Equipment	50442 2252	38	13	12	25		(100.00)%
Materials and Supplies	50610 2252	508	6,164	866	7,030	500	(92.89)%
Books and Periodicals	50640 2252	33,712	15,500	13,493	28,993	28,993	
Employee Benefits							
Group Insurance	50210 2252	57,859	35,488	25,433	60,921	60,739	(0.30)%
Medicare	50225 2252	8,343	4,533	3,409	7,942	8,104	2.04%
Louisiana Teacher Retirement	50231 2252	148,348	86,005	64,103	150,108	147,290	(1.88)%
Workmen's Compensation	50260 2252	4,499	2,490	1,800	4,290	4,437	3.43%
Health Benefits (Retirees)	50270 2252	12,317	9,081	3,919	13,000	10,538	(18.94)%
Sick Leave Severance Pay	50281 2252	6,484				8,154	NPB
Other Instructional Staff Services Education							
Employee Benefits							
Group Insurance	50210 2290	932					NPB
Medicare	50225 2290	205				83	NPB
Workmen's Compensation	50260 2290	103				41	NPB
Health Benefits (Retirees)	50270 2290	229,841	164,143	58,157	222,300	221,560	(0.33)%
Annual Leave Severance Pay	50282 2290	14,561				5,715	NPB
Total Instructional Staff Services		<b>2,034,819</b>	<b>1,324,218</b>	<b>683,496</b>	<b>2,007,714</b>	<b>2,006,658</b>	<b>(0.05)%</b>

**LAFORCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 1

**001 General Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>General Administration:</b>							
<b>Board of Education Services</b>							
Board Member Per Diem	50111 2311	\$ 145,200	\$ 90,900	\$ 18,300	\$ 109,200	\$ 73,200	(32.97)%
Pension Fund Deduction	50313 2310	331,174	334,077	23	334,100	334,100	
Election Fees	50316 2310	7,752	6,491	13,509	20,000	20,000	
Legal Services	50332 2310	68,090	70,049	39,251	109,300	109,300	
Audit Services	50333 2310	66,564	37,806	1,296	39,102	32,474	(16.95)%
Purchased Professional Services	50300 2310	1,800	900	2,700	3,600	3,600	
Liability Insurance	50521 2310	226,178	249,545		249,545	250,729	0.47%
Errors and Omissions Insurance	50524 2310	52,775	53,165		53,165	53,143	(0.04)%
Faithful Performance Insurance	50525 2310	10,497	10,165	332	10,497	10,160	(3.21)%
Advertising/Public Notices/Board Minutes	50540 2310	27,188	25,567	4,433	30,000	30,000	
Travel Expense Reimbursement	50582 2310	6,360	3,695	4,305	8,000	8,000	
Miscellaneous Expenditures	50800 2310	4,320	200	4,280	4,480	4,000	(10.71)%
<b>Employee Benefits</b>							
Group Insurance	50210 2310	36,029	27,942	7,670	35,612		(100.00)%
Social Security	50220 2310	6,943	4,680	1,221	5,901	4,498	(23.78)%
Medicare	50225 2310	1,699	1,148	319	1,467	1,437	(2.04)%
Other Employee Retirement	50239 2310	1,152	552	676	1,228		(100.00)%
Workmen's Compensation	50260 2310	1,031	645	130	775	519	(33.03)%
Health Benefits (Retirees)	50270 2310		1,196	2,304	3,500	8,885	153.86%
<b>Executive Administrative Services</b>							
Superintendent Salary	50111 2321	219,937	147,065	71,956	219,021	150,000	(31.51)%
Clerical/Secretarial Salaries (Superintendent)	50114 2321	47,588	36,735	11,760	48,495	48,382	(0.23)%
Travel Expense Reimbursement	50582 2321	8,107	6,090	2,017	8,107	8,107	
Materials and Supplies	50610 2321	275	315	150	465	500	7.53%
Other Miscellaneous Expenditures	50800 2321	17,129	3,891	509	4,400	5,835	32.61%
<b>NPB</b>							
<b>Employee Benefits</b>							
Group Insurance	50210 2320	16,955	13,415	4,395	17,810	28,676	61.01%
Medicare	50225 2320	683	1,074	296	1,370	2,882	110.36%
Louisiana Teacher Retirement	50231 2320	12,658	23,206	3,642	26,848	63,579	136.81%
Workmen's Compensation	50260 2320	1,899	2,178	321	2,499	1,629	(34.81)%
Health Benefits (Retirees)	50270 2320	67,559	50,432	14,268	64,700	76,173	17.73%
Sick Leave Severance Pay	50281 2320					4,582	NPB
Annual Leave Severance Pay	50282 2320		122,886	14	122,900	26,284	(78.61)%
Total General Administration		<b>1,387,542</b>	<b>1,326,010</b>	<b>210,077</b>	<b>1,536,087</b>	<b>1,360,674</b>	<b>(11.42)%</b>
<b>School Administration:</b>							
Principal Salaries	50111 2400	2,344,798	1,398,955	942,009	2,340,964	2,409,909	2.95%
Assistant Principal Salaries	50111 2420	1,870,097	1,007,923	789,423	1,797,346	1,815,593	1.02%
Clerical/Secretarial Salaries	50114 2400	1,166,233	667,617	484,638	1,152,255	1,193,925	3.62%
Substitute/Temporary Employees	50120 2400	448	2,101	(1)	2,100		(100.00)%
Repairs and Maintenance	50430 2400	1,106	155	564	719		(100.00)%
Rental of Equipment	50442 2400	48,912	30,801	10,735	41,536	40,834	(1.69)%
Other Purchased Property Services	50400 2400	624	260	146	406		(100.00)%
Communications (phone, internet, postage)	50530 2400	26,327	1,447	24,903	26,350	26,350	
Travel Expense Reimbursement	50582 2400	3,400	1,521	2,684	4,205	2,600	(38.17)%
Technology-Related Supplies	50615 2400	5,440		3,536	3,536		(100.00)%
Materials and Supplies	50610 2400	51,643	16,301	18,149	34,450		(100.00)%
Other Supplies	50600 2400	1,566	749	494	1,243		(100.00)%
Dues and Fees (Southern Association)	50810 2400	45	540	(511)	29		(100.00)%
<b>Employee Benefits</b>							
Group Insurance	50210 2400	520,742	283,076	218,430	501,506	475,260	(5.23)%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Schedule 1**

**001 General Fund**

DESCRIPTION	Account #	Actual	Actual	Remaining	Budget as	Operating	% Change
		6/30/2018	Through 3/31/2019	Through 6/30/2019	Amended 6/30/2019	Budget 6/30/2020	from 6/30/2019
Social Security	50220 2400	\$ 1,374	\$ 549	\$ 616	\$ 1,165	\$	(100.00)%
Medicare	50225 2400	69,774	39,566	27,934	67,500	70,224	4.04%
Louisiana Teacher Retirement	50231 2400	1,352,417	773,945	546,862	1,320,807	1,309,506	(0.86)%
Other Retirement	50239 2400	9,285	5,390	3,950	9,340	10,259	9.84%
Workmen's Compensation	50260 2400	38,992	22,075	15,488	37,563	40,357	7.44%
Health Benefits (retirees)	50270 2400	351,437	264,935	89,665	354,600	348,448	(1.73)%
Sick Leave Severance Pay	50281 2400	17,055				18,251	NPB
Annual Leave Severance Pay	50282 2400	59,748	32,549	(49)	32,500	32,751	0.77%
Total School Administration		<b>7,941,463</b>	<b>4,550,455</b>	<b>3,179,665</b>	<b>7,730,120</b>	<b>7,794,267</b>	<b>0.83%</b>
Business Services:							
Fiscal Services							
Business Manager Salary	50111 2510	173,021	129,225	43,175	172,400	177,298	2.84%
Clerical/Secretarial Salaries	50114 2510	362,506	238,006	122,496	360,502	371,017	2.92%
Accountant/Auditor Salaries	50118 2510	338,586	231,659	86,999	318,658	317,416	(0.39)%
Technical Services - Bank Charges	50340 2510	3,109	12,421	1,579	14,000	14,000	
Purchased Professional/Technical Services	50300 2510	18,092	5,267	4,733	10,000	10,000	
Rental of Equipment and Vehicles	50442 2510	12,392	6,630	6,370	13,000	13,000	
Travel Expense Reimbursement	50582 2510	18,573	10,882	15,118	26,000	26,000	
Materials and Supplies	50610 2510	29,002	23,943	1,967	25,910	28,000	8.07%
Miscellaneous	50800 2510	1,519		1,500	1,500	1,500	
Employee Benefits							NPB
Group Insurance	50210 2510	99,964	66,218	28,841	95,059	98,911	4.05%
Medicare	50225 2510	9,150	6,159	2,720	8,879	9,008	1.45%
Louisiana Teacher Retirement	50231 2510	227,437	156,497	64,855	221,352	219,047	(1.04)%
Unemployment Compensation	50250 2510	2,850	2,470	30	2,500		(100.00)%
Workmen's Compensation	50260 2510	6,262	4,270	1,775	6,045	6,164	1.97%
Health Benefits (retirees)	50270 2510	1,500	1,072	428	1,500	1,290	(14.00)%
Sick Leave Severance Pay	50281 2510					1,027	NPB
Annual Leave Severance Pay	50282 2510	924	2,458	42	2,500	1,448	(42.08)%
Purchasing Services							
Other Salaries - Purchasing Services	50100 2520	60,290	44,871	15,293	60,164	62,080	3.18%
Purchased Professional & Technical Services	50300 2520	1,000		1,000	1,000	1,000	
Travel Expense Reimbursement	50582 2520	2,269	666	2,054	2,720	2,720	
Technology-Related Supplies	50615 2520			3,090	3,090	3,090	
Materials and Supplies	50610 2520	1,297	878	796	1,674	2,500	49.34%
Miscellaneous Expenditures	50800 2520	620		620	620	620	
Employee Benefits							
Group Insurance	50210 2520	8,806	6,599	2,206	8,805	8,788	(0.19)%
Medicare	50225 2520	740	542	186	728	755	3.71%
Louisiana Teacher Retirement	50231 2520	16,037	11,981	4,083	16,064	16,141	0.48%
Workmen's Compensation	50260 2520	429	319	108	427	441	3.28%
Printing, Publishing and Duplicating Services							
Clerical/Secretarial Salaries	50114 2540	30,455	19,365	11,635	31,000	31,000	
Other Salaries - Print/Publish/Dup	50100 2540	53,845	40,216	13,405	53,621	55,418	3.35%
Repairs and Maintenance Services	50430 2540	5,450		8,084	8,084	8,084	
Rental of Equipment and Vehicles	50442 2540	57,111	37,206	19,794	57,000	59,689	4.72%
Travel Expense Reimbursement	50582 2540	920		600	600	600	
Materials and Supplies	50610 2540	62,233	40,458	42,272	82,730	84,913	2.64%
Employee Benefits							
Group Insurance	50210 2540	2,476	126	48	174	157	(9.77)%
Social Security	50220 2540	871	736	1,186	1,922	1,922	
Medicare	50225 2540	1,201	856	211	1,067	1,243	16.49%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Schedule 1**

**001 General Fund**

DESCRIPTION	Account #	Actual	Actual	Remaining	Budget as	Operating	% Change
		6/30/2018	Through 3/31/2019	Through 6/30/2019	Amended 6/30/2019	Budget 6/30/2020	from 6/30/2019
Louisiana Teacher Retirement	50231 2540	\$ 14,810	\$ 10,942	\$ 3,575	\$ 14,517	\$ 14,409	(0.74)%
Louisiana School Employee Retirement	50233 2540	4,025	1,884	16	1,900		(100.00)%
Workmen's Compensation	50260 2540	607	423	178	601	613	2.00%
Other Business Services							
Employee Benefits							
Workmen's Compensation	50260 2590					5	NPB
Health Benefits (retirees)	50270 2590	44,758	32,610	12,190	44,800	42,394	(5.37)%
Annual Leave Severance Pay	50282 2590					652	NPB
Total Business Services		<b>1,675,137</b>	<b>1,147,855</b>	<b>525,258</b>	<b>1,673,113</b>	<b>1,694,360</b>	<b>1.27%</b>
<b>Operation and Maintenance of Plant Services</b>							
Custodian Salaries	50116 2620	2,271,305	1,681,709	576,288	2,257,997	2,343,868	3.80%
Substitute/Temporary Salaries	50120 2690	50,406	28,614	11,386	40,000	40,000	
Operation and Maintenance of Buildings							
Purchased Professional and Technical Services	50300 2620	129	96	104	200	200	
Utilities Water/Sewage	50411 2620	139,416	88,237	71,763	160,000	160,000	
Disposal Services	50421 2620	215,739	153,975	66,025	220,000	220,000	
Repairs and Maintenance Services	50430 2620	463,082	288,005	208,616	496,621	496,621	
Renting/Leasing of Land and Buildings	50441 2620	27,758	18,352	4,048	22,400	23,245	3.77%
Rental of Equipment and Vehicles	50442 2620	5,457	2,100	3,400	5,500	5,500	
Property Insurance	50522 2620	1,692,167	1,689,660	2,507	1,692,167	1,688,548	(0.21)%
Communications (phone/internet/post)	50530 2620	225,610	170,408	29,959	200,367	235,203	17.39%
Travel Expense Reimbursement	50582 2620	5,498	4,563	3,342	7,905	7,905	
Materials and Supplies	50610 2620	538,337	353,297	242,921	596,218	650,000	9.02%
Natural Gas	50621 2620	412,128	344,108	155,892	500,000	530,000	6.00%
Electricity	50620 3100	1,686,979	823,303	1,086,908	1,910,211	1,910,211	
Care and Upkeep of Grounds							
Lawn Care	50424 2630	413,223	258,574	177,649	436,223	436,223	
Supplies	50600 2630	20,599	47,620	39,662	87,282	70,000	(19.80)%
Care and Upkeep of Equipment							
Repairs and Maintenance Services	50430 2640	4,467	1,222	1,683	2,905		(100.00)%
Rental of Equipment and Vehicles	50442 2640	17,020	8,833	7,267	16,100	16,100	
Other Purchased Property Services	50400 2640	2,874		2,480	2,480		(100.00)%
Supplies	50600 2640	91					
Vehicle Operation and Maintenance							
Repairs and Maintenance Services	50430 2650	129,159	77,649	89,731	167,380	167,380	
Other Purchased Property Services	50400 2650			47,820	47,820		(100.00)%
Fuel	50626 2650	58,823	43,442	37,858	81,300	86,178	6.00%
Supplies	50600 2650	11,017	4,089	2,911	7,000	8,000	14.29%
Safety and Security							
Other Supplies	50600 2660	3,272		2,128	2,128		(100.00)%
Employee Benefits							
Group Insurance	50210 2690	374,211	258,370	100,935	359,305	337,575	(6.05)%
Social Security	50220 2690	1,777	515	1,965	2,480	2,480	
Medicare	50225 2690	29,926	21,876	6,769	28,645	30,751	7.35%
Louisiana Teacher Retirement	50231 2690	22,901	11,751	7,986	19,737	12,416	(37.09)%
Louisiana School Employee Retirement	50233 2690	592,719	446,362	158,529	604,891	659,547	9.04%
Unemployment Compensation	50250 2690	4,219					NPB
Workmen's Compensation	50260 2690	174,421	126,717	42,416	169,133	178,633	5.62%
Health Benefits (retirees)	50270 2690	230,509	175,911	56,089	232,000	230,244	(0.76)%
Sick Leave Severance Pay	50281 2690	10,179	2,452	48	2,500	4,372	74.88%
Annual Leave Severance Pay	50282 2690	20,219	8,683	17	8,700	14,945	71.78%
Total Operation and Maintenance of Plant Services		<b>9,855,637</b>	<b>7,140,493</b>	<b>3,247,102</b>	<b>10,387,595</b>	<b>10,566,145</b>	<b>1.72%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Schedule 1**

**001 General Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>Student Transportation Services:</b>							
<b>Supervision of Transportation Services</b>							
Supervisors/Coordinators Salaries	50111 2710	\$ 46,231	\$ 27,840	\$ 18,198	\$ 46,038	\$ 49,560	7.65%
Secretarial/Clerical Salaries	50114 2710	24,831	20,526	7,034	27,560	28,459	3.26%
Travel Expense Reimbursement	50582 2710	690	1,538	(143)	1,395	3,000	115.05%
Materials and Supplies	50610 2710		500	(500)		1,000	NPB
Miscellaneous	50800 2710	1,352					NPB
Employee Benefits							NPB
Group Insurance	50210 2710	201	1,692	9	1,701	4,854	185.36%
Medicare	50225 2710	335	550	124	674	1,090	61.72%
Louisiana Teacher Retirement	50231 2710	6,710	10,754	2,004	12,758	20,285	59.00%
Workmen's Compensation	50260 2710	494	343	180	523	672	28.49%
Health Benefits (retirees)	50270 2710	239,652	164,108	57,492	221,600	203,333	(8.24)%
Annual Leave Severance Pay	50281 2710					973	NPB
Annual Leave Severance Pay	50282 2710					1,224	NPB
<b>Regular Transportation Services</b>							
Aide/Attendant/Monitor Salaries	50115 2720	3,785	(33)	33			NPB
Bus Driver Salaries	50116 2720	2,420,539	1,053,904	784,881	1,838,785	1,952,019	6.16%
Substitute Salaries	50124 2720	86,044	80,902	19,098	100,000	100,000	
Rental of Vehicles	50442 2720	1,806,501	1,262,397	233,433	1,495,830	1,558,801	4.21%
Fleet Insurance	50523 2720	187,954	165,402	22,552	187,954	165,389	(12.01)%
Operational Allowance	50583 2720	(88,244)	(59,852)	59,852			NPB
Materials & Supplies	50610 2720		2,966	2,034	5,000	5,000	
Fuel	50626 2720	640,842	496,595	142,905	639,500	677,870	6.00%
Miscellaneous	50890 2720	9,304	3,942	5,458	9,400	9,400	
Employee Benefits							NPB
Group Insurance	50210 2720	491,682	211,213	194,643	405,856	375,708	(7.43)%
Social Security	50220 2720	7,677	6,775	25	6,800	6,200	(8.82)%
Medicare	50225 2720	29,883	13,922	7,956	21,878	24,538	12.16%
Louisiana Teacher Retirement	50231 2720	18,073	6,772	3,518	10,290	10,314	0.23%
Louisiana School Employee Retirement	50233 2720	614,846	258,869	201,633	460,502	526,823	14.40%
Unemployment Compensation	50250 2720		2,752	48	2,800		(100.00)%
Workmen's Compensation	50260 2720	231,984	113,519	70,673	184,192	181,971	(1.21)%
Health Benefits (retirees)	50270 2720	39,815	41,879	10,321	52,200	65,566	25.61%
Accumulated Sick Leave Severance Pay	50281 2720	5,363	11,861	39	11,900	9,521	(19.99)%
<b>Special Needs Transportation Services</b>							
Aide/Attendant/Monitor Salaries	50115 2730	321,386	218,026	42,434	260,460	321,880	23.58%
Bus Driver Salaries	50116 2730	162,838	91,305	69,095	160,400	162,105	1.06%
Substitute Salaries	50124 2730	228	51	10,949	11,000	11,000	
Fleet Insurance	50523 2730	10,024	11,816		11,816	11,813	(0.03)%
Operational Allowance	50583 2730	15,739	4,327	13,453	17,780	12,711	(28.51)%
Employee Benefits							NPB
Group Insurance	50210 2730	89,400	45,828	47,028	92,856	74,363	(19.92)%
Social Security	50220 2730	641	1,506	(24)	1,482	682	(53.98)%
Medicare	50225 2730	6,020	3,943	960	4,903	6,398	30.49%
Louisiana Teacher Retirement	50231 2730	51,344	34,837	1,565	36,402	3,848	(89.43)%
Louisiana School Employee Retirement	50233 2730	61,818	39,511	28,894	68,405	137,940	101.65%
Workmen's Compensation	50260 2730	40,341	27,933	26,130	54,063	46,062	(14.80)%
Health Benefits (retirees)	50270 2730	4,878	5,452	3,822	9,274	9,365	0.98%
Accumulated Sick Leave Severance Pay	50281 2730		2,758	42	2,800	1,861	(33.54)%
<b>Total Student Transportation Services</b>		<b>7,591,201</b>	<b>4,388,929</b>	<b>2,087,848</b>	<b>6,476,777</b>	<b>6,783,598</b>	<b>4.74%</b>

**LAFORCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Schedule 1**

**001 General Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>Central Services:</b>							
<b>Planning, Research, Development and Evaluation</b>							
Employee Benefits							
Group Insurance	50210 2810	\$ 1,564	\$	\$	\$	\$	NPB
Medicare	50225 2810	148				34	NPB
Workmen's Compensation	50260 2810	83				17	NPB
Health Benefits (retirees)	50270 2810	48,601	35,302	12,698	48,000	47,099	(1.88)%
Accumulated Annual Leave Severance Pay	50282 2810	11,626				2,325	NPB
<b>Information Services</b>							
Supervisor/Coordinators Salaries	50111 2820	46,231	12,290	33,748	46,038	4,500	(90.23)%
Clerical/Secretarial Personnel Salaries	50114 2820	32,659	24,729	8,094	32,823	33,443	1.89%
Other Salaries	50100 2820	17,237	12,874	4,291	17,165	17,652	2.84%
Employee Benefits							
Group Insurance	50210 2820	6,009	4,640	1,566	6,206	6,106	(1.61)%
Medicare	50225 2820	667	560	202	762	759	(0.39)%
Louisiana Teacher Retirement	50231 2820	8,313	4,559	1,524	6,083	5,760	(5.31)%
Workmen's Compensation	50260 2820	682	354	326	680	401	(41.03)%
Accumulated Sick Leave Severance Pay	50281 2820					953	NPB
<b>Personnel (Human Resources) Services</b>							
Personnel/Human Resource Director Salaries	50111 2831	98,078	71,063	26,606	97,669	91,798	(6.01)%
Other Personnel Services Supervisors	50111 2830	82,080	62,993	19,745	82,738	81,320	(1.71)%
Clerical/Secretarial Personnel Salaries	50114 2830	153,926	116,538	41,578	158,116	167,372	5.85%
Fingerprinting and Background Check	50339 2830	39,491	16,745	26,255	43,000	43,000	
Purchased Professional and Technical Services	50300 2830	75,315	64,657	23,443	88,100	96,800	9.88%
Advertising and Public Notices	50540 2830	13,917	20,617	21,683	42,300	42,300	
Travel Expense Reimbursement	50582 2830	14,042	11,459	3,886	15,345	16,600	8.18%
Materials and Supplies	50610 2830	840	241	3,654	3,895	3,800	(2.44)%
Other Miscellaneous Expenditures	50800 2830	9,465	7,496	2,134	9,630	9,630	
Employee Benefits							
Group Insurance	50210 2830	26,561	23,648	8,892	32,540	35,692	9.69%
Social Security	50220 2830						NPB
Medicare	50225 2830	4,471	3,309	1,160	4,469	4,479	0.22%
Louisiana Teacher Retirement	50231 2830	88,866	59,437	31,182	90,619	64,660	(28.65)%
Workmen's Compensation	50260 2830	2,367	1,779	617	2,396	2,419	0.96%
Accumulated Annual Leave Severance Pay	50282 2830					178	NPB
<b>Administrative Technical Services (Data Processing)</b>							
Supervisor/Coordinator Salaries	50111 2840	44,387	4,039	1,347	5,386	5,538	2.82%
System Analysts Salaries	50118 2842	189,791	139,341	46,546	185,887	191,515	3.03%
Computer Operators Salaries	50118 2844	36,745	27,444	9,148	36,592	37,450	2.34%
Other Data Processing Salaries	50100 2840	237,939	169,785	56,587	226,372	231,421	2.23%
Purchased Technical Services	50340 2840	820,590	455,504	510,086	965,590	712,813	(26.18)%
Repairs and Maintenance Services	50430 2840	1,785		1,785	1,785		(100.00)%
Communications (phone, internet, postage)	50530 2840	584,633	581,265	106,213	687,478	687,478	
Travel Expense Reimbursement	50582 2840	8,654	7,287	6,523	13,810	13,810	
Technology-Related Supplies	50615 2840	112,737	81,163	144,757	225,920	225,920	
Technology Software	50735 2840	404,597	258,987	76,485	335,472	335,472	
Employee Benefits							
Group Insurance	50210 2840	41,661	28,031	9,649	37,680	37,326	(0.94)%
Medicare	50225 2840	7,111	4,615	1,592	6,207	6,347	2.26%
Louisiana Teacher Retirement	50231 2840	136,058	88,204	33,466	121,670	112,755	(7.33)%
Workmen's Compensation	50260 2840	3,796	2,437	782	3,219	3,358	4.32%
Health Benefits (retirees)	50270 2840	4,396	3,297	1,103	4,400	4,396	(0.09)%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 1

**001 General Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019	
Accumulated Sick Leave Severance Pay	50281 2840	\$ 11,485	\$ 157	\$ 43	\$ 200	\$ 5,737	2,768.50%	
Accumulated Annual Leave Severance Pay	50282 2840	3,875	2,454	46	2,500	1,275	(49.00)%	
<b>Other Central Service Services</b>								
All Other Salaries - Central Services	50100 2890	31,190	22,599	6,650	29,249	27,260	(6.80)%	
<b>Employee Benefits</b>								
Group Insurance	50210 2890	6,347	4,754	1,591	6,345	6,328	(0.27)%	
Social Security	50220 2890	271	171	29	200		(100.00)%	
Medicare	50225 2890	371	262	134	396	307	(22.47)%	
Louisiana Teacher Retirement	50231 2890	7,065	5,297	1,765	7,062	7,088	0.37%	
Workmen's Compensation	50260 2890	213	160	28	188	194	3.19%	
<b>Total Central Services</b>		<b>3,478,936</b>	<b>2,442,543</b>	<b>1,289,639</b>	<b>3,732,182</b>	<b>3,432,885</b>	<b>(8.02)%</b>	
<b>Total Support Service Expenditures</b>		<b>42,744,229</b>	<b>26,991,108</b>	<b>14,550,269</b>	<b>41,541,377</b>	<b>41,677,607</b>	<b>0.33%</b>	
<b>NON-INSTRUCTIONAL SERVICES</b>								
<b>Food Service Programs:</b>								
Other Miscellaneous Expenditures	50800 3100	3,888	2,444	1,556	4,000	4,000		
<b>Employee Benefits</b>								
Group Insurance	50210 3100	60	20	40	60		(100.00)%	
<b>Total Food Service</b>		<b>3,948</b>	<b>2,464</b>	<b>1,596</b>	<b>4,060</b>	<b>4,000</b>	<b>(1.48)%</b>	
<b>Community Service Programs:</b>								
Agriculture Extension	50330 3300	12,560	9,420	3,140	12,560	12,560		
<b>Total Community Service</b>		<b>12,560</b>	<b>9,420</b>	<b>3,140</b>	<b>12,560</b>	<b>12,560</b>		
<b>Total Non-Instructional Services</b>		<b>16,508</b>	<b>11,884</b>	<b>4,736</b>	<b>16,620</b>	<b>16,560</b>	<b>(0.36)%</b>	
<b>FACILITY ACQUISITION AND CONSTRUCTION SERVICES:</b>								
Architect/Engineering Services	50334 4300	116,520	57,695	49,030	106,725	106,725		
Building Improvements - Renovate/Remodel	50450 4600			1,786	1,786		(100.00)%	
Building Acquisition and Construction	50450 4500	2,748					NPB	
Other Purchased Property Services	50400 4900	122,085		3,848	3,848		(100.00)%	
Materials and Supplies	50610 4900	14,731					NPB	
<b>Total Facility Acquisition and Construction</b>		<b>256,084</b>	<b>57,695</b>	<b>54,664</b>	<b>112,359</b>	<b>106,725</b>	<b>(5.01)%</b>	
<b>DEBT SERVICE:</b>								
Interest (long-term)	50832 5100	74,368	58,308		58,308	40,508	(30.53)%	
Redemption of Principal	50831 5100	365,000	400,000		400,000	435,000	8.75%	
<b>Total Debt Service</b>		<b>439,368</b>	<b>458,308</b>		<b>458,308</b>	<b>475,508</b>	<b>3.75%</b>	
<b>Appropriations to Type 1 Charter Schools</b>		<b>8,582,045</b>	<b>6,682,564</b>	<b>2,503,105</b>	<b>9,185,669</b>	<b>9,355,857</b>	<b>1.85%</b>	
<b>Total Expenditures</b>		<b>117,663,845</b>	<b>72,173,090</b>	<b>44,779,686</b>	<b>116,952,776</b>	<b>119,519,871</b>	<b>2.19%</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			<b>(23,979,497)</b>	<b>184,790</b>	<b>(21,406,899)</b>	<b>(21,222,109)</b>	<b>(19,054,113)</b>	<b>(10.22)%</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
<b>SOURCES:</b>								
Transfers of Indirect Cost (Received)	45210 0000	718,501	483,404	475,192	958,596	778,331		
Operating Transfers In Salaries	45220 0000	17,834,675	12,768,320	4,835,249	17,603,569	17,603,569		
Operating Transfers In - Charter Schools	45220 0000	6,724,189	4,961,330	1,762,859	6,724,189	6,385,189		
Proceeds - Disposal of Real/Personal Property	45300 0000	1,035					NPB	

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 1

**001 General Fund**

DESCRIPTION	Account #	Actual	Actual	Remaining	Budget as	Operating	% Change
		6/30/2018	Through 3/31/2019	Through 6/30/2019	Amended 6/30/2019	Budget 6/30/2020	from 6/30/2019
Operating Transfer Out - Medicaid Fund	50932 5200	\$ (638,497)	\$	\$ (696,339)	\$ (696,339)	\$ (592,523)	
Total Other Financing Sources (Uses)		<b>24,639,903</b>	<b>18,213,054</b>	<b>6,376,961</b>	<b>24,590,015</b>	<b>24,174,566</b>	<b>(1.69)%</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		<b>660,406</b>	<b>18,397,844</b>	<b>(15,029,938)</b>	<b>3,367,906</b>	<b>5,120,453</b>	<b>52.04%</b>
BEGINNING FUND BALANCE		<b>(356,301)</b>	<b>304,105</b>		<b>304,105</b>	<b>3,672,011</b>	<b>1,107.48%</b>
ENDING FUND BALANCE		<b>\$ 304,105</b>	<b>\$ 18,701,949</b>	<b>\$ (15,029,938)</b>	<b>\$ 3,672,011</b>	<b>\$ 8,792,464</b>	<b>139.45%</b>



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 2

**101 Safety Tax Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Ad Valorem Taxes - Renewable	41112 0000	\$ 3,785,073	\$ 3,714,462	\$ 17,219	\$ 3,731,681	\$ 3,731,681	
Interest on Investments	41510 0000	1,121	2,785	600	3,385	3,385	
Total Revenues		<b>3,786,194</b>	<b>3,717,247</b>	<b>17,819</b>	<b>3,735,066</b>	<b>3,735,066</b>	
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
Other Education:							
Alternative School Programs							
Purchased Professional Services	50300 1480	720,440	351,595	363,405	715,000	715,000	
Total Other Education		<b>720,440</b>	<b>351,595</b>	<b>363,405</b>	<b>715,000</b>	<b>715,000</b>	
NPB							
Total Instruction Expenditures		<b>720,440</b>	<b>351,595</b>	<b>363,405</b>	<b>715,000</b>	<b>715,000</b>	
<b>SUPPORT SERVICES:</b>							
General Administration:							
Board of Education Services							
Pension Fund Deduction	50313 2315	119,128	120,172	28	120,200	120,200	
Audit Services	50333 2311		1,584	254	1,838	1,360	(26.01)%
Total General Administration		<b>119,128</b>	<b>121,756</b>	<b>282</b>	<b>122,038</b>	<b>121,560</b>	<b>(0.39)%</b>
Operation and Maintenance of Plant Services							
Supervisor Salaries	50111 2620	60,931	40,063	20,584	60,647	56,245	(7.26)%
Other Salaries	50100 2660	1,400	127,881	93,272	221,153	222,582	0.65%
Operation and Maintenance of Buildings							
Repairs and Maintenance Services	50430 2620	150,000					NPB
Care and Upkeep of Grounds							
Supplies	50600 2630	14,696					NPB
Safety and Security							
Other Purchased Property Services	50400 2660	131,656	241,100	317,092	558,192	558,192	
Other Purchased Services	50500 2660	4,785	2,944	5,956	8,900	23,900	168.54%
Technology-Related Supplies	50615 2660	1,145		5,000	5,000	455,000	9,000.00%
Materials and Supplies	50610 2660	246,499	239,075	126,704	365,779	365,779	
Technology Software	50735 2660	43,471					NPB
Employee Benefits							
Group Insurance	50210 2600	6,345	14,362	13,774	28,136	18,572	(33.99)%
Medicare	50225 2600	821	2,208	1,451	3,659	3,759	2.73%
Teachers Retirement System	50231 2600	16,580	37,828	25,390	63,218	60,539	(4.24)%
Workers Compensation	50260 2600	582	7,053	9,321	16,374	2,435	(85.13)%
Total Operation and Maintenance of Plant Services		<b>678,911</b>	<b>712,514</b>	<b>618,544</b>	<b>1,331,058</b>	<b>1,767,003</b>	<b>32.75%</b>
Student Transportation Services:							
Supervision of Transportation Services							
Technology Software	50735 2710	33,040					NPB
Total Student Transportation Services		<b>33,040</b>					<b>NPB</b>
Total Support Service Expenditures		<b>831,079</b>	<b>834,270</b>	<b>618,826</b>	<b>1,453,096</b>	<b>1,888,563</b>	<b>29.97%</b>
<b>FACILITY ACQUISITION AND CONSTRUCTION:</b>							
Architect/Engineering Services	50334 4300	71,537	72,075	55,419	127,494	250,000	96.09%
Building Improvements - Renovate/Remodel	50450 4600	1,141,292	206,218	823,207	1,029,425	1,905,000	85.05%
Materials and Supplies	50610 4600	1,274	2,761	29,761	32,522	50,000	53.74%
Total Facility Acquisition and Construction		<b>1,214,103</b>	<b>281,054</b>	<b>908,387</b>	<b>1,189,441</b>	<b>2,205,000</b>	<b>85.38%</b>
Total Expenditures		<b>2,765,622</b>	<b>1,466,919</b>	<b>1,890,618</b>	<b>3,357,537</b>	<b>4,808,563</b>	<b>43.22%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 2

**101 Safety Tax Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>\$ 1,020,572</b>	<b>\$ 2,250,328</b>	<b>\$ (1,872,799)</b>	<b>\$ 377,529</b>	<b>\$ (1,073,497)</b>	<b>(384.35)%</b>
OTHER FINANCING SOURCES (USES):							
Operating Transfers Out - Charter Schools	50932 5200	(665,589)	(499,192)	(166,397)	(665,589)	(665,589)	
Total Other Financing Sources (Uses)		<b>(665,589)</b>	<b>(499,192)</b>	<b>(166,397)</b>	<b>(665,589)</b>	<b>(665,589)</b>	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		<b>354,983</b>	<b>1,751,136</b>	<b>(2,039,196)</b>	<b>(288,060)</b>	<b>(1,739,086)</b>	<b>503.72%</b>
BEGINNING FUND BALANCE		3,130,144	3,485,127		3,485,127	3,197,067	(8.27)%
ENDING FUND BALANCE		<b>\$ 3,485,127</b>	<b>\$ 5,236,263</b>	<b>\$ (2,039,196)</b>	<b>\$ 3,197,067</b>	<b>\$ 1,457,981</b>	<b>(54.40)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 3

**102 Salary Supplement Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Ad Valorem Taxes - Renewable	41112 0000	\$ 7,087,512	\$ 6,955,339	\$ 32,243	\$ 6,987,582	\$ 6,987,582	
Interest on Investments	41510 0000	7,723	5,484	1,516	7,000	7,000	
Net Change in Fair Value of Investments	41530 0000	(1,004)		(1,000)	(1,000)	(1,000)	
Total Revenues		<b>7,094,231</b>	<b>6,960,823</b>	<b>32,759</b>	<b>6,993,582</b>	<b>6,993,582</b>	
<b>EXPENDITURES FOR:</b>							
<b>SUPPORT SERVICES:</b>							
General Administration:							
Board of Education Services							
Pension Fund Deduction	50313 2310	223,067	225,021	(21)	225,000	225,000	
Audit Services	50333 2310	4,566	1,259	(199)	1,060	1,081	1.98%
Total General Administration		<b>227,633</b>	<b>226,280</b>	<b>(220)</b>	<b>226,060</b>	<b>226,081</b>	<b>0.01%</b>
Business Services:							
Fiscal Services							
Technical Services	50340 2510	320		320	320	320	
Total Business Administration		<b>320</b>		<b>320</b>	<b>320</b>	<b>320</b>	
Total Expenditures		<b>227,953</b>	<b>226,280</b>	<b>100</b>	<b>226,380</b>	<b>226,401</b>	<b>0.01%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				<b>32,659</b>	<b>6,767,202</b>	<b>6,767,181</b>	
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfers Out - Salaries	50932 5200	(5,454,148)	(3,730,577)	(1,677,625)	(5,408,202)	(5,408,202)	
Operating Transfers Out - Charter Schools	50932 5200	(1,359,000)	(937,438)	(421,562)	(1,359,000)	(1,359,000)	
Total Other Financing Sources (Uses)		<b>(6,813,148)</b>	<b>(4,668,015)</b>	<b>(2,099,187)</b>	<b>(6,767,202)</b>	<b>(6,767,202)</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>				<b>(2,066,528)</b>		<b>(21) NPB</b>	
BEGINNING FUND BALANCE		111,034	164,164		164,164	164,164	
ENDING FUND BALANCE		<b>\$ 164,164</b>	<b>\$ 2,230,692</b>	<b>\$ (2,066,528)</b>	<b>\$ 164,164</b>	<b>\$ 164,143</b>	<b>(0.01)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 4

**103 Air Conditioning Maintenance Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Ad Valorem Taxes - Renewable	41112 0000	\$ 7,087,512	\$ 6,955,339	\$ 32,243	\$ 6,987,582	\$ 6,987,582	
Interest on Investments	41510 0000	2,922	2,991	(991)	2,000	2,000	
Net Change in Fair Value of Investments	41530 0000	(272)		(300)	(300)		(100.00)%
Total Revenues		<b>7,090,162</b>	<b>6,958,330</b>	<b>30,952</b>	<b>6,989,282</b>	<b>6,989,582</b>	
<b>EXPENDITURES FOR:</b>							
<b>SUPPORT SERVICES:</b>							
General Administration:							
Board of Education Services							
Pension Fund Deduction	50313 2310	223,067	225,021	(21)	225,000	225,000	
Audit Services	50333 2310	4,576	2,656	(413)	2,243	2,282	1.74%
Total General Administration		<b>227,643</b>	<b>227,677</b>	<b>(434)</b>	<b>227,243</b>	<b>227,282</b>	<b>0.02%</b>
Business Services:							
Fiscal Services							
Accountant/Auditor/Budget Analyst	50118 2510	15,104	11,281	3,760	15,041	15,520	3.18%
Technical Services	50340 2510	94	2	498	500	500	
Employee Benefits							
Group Insurance	50210 2510	2,204	1,650	552	2,202	2,197	(0.23)%
Medicare	50225 2510	185	136	45	181	188	3.87%
Teachers Retirement System	50231 2510	4,018	3,012	1,004	4,016	4,035	0.47%
Workmen's Compensation	50260 2510	107	80	27	107	110	2.80%
Total Business Administration		<b>21,712</b>	<b>16,161</b>	<b>5,886</b>	<b>22,047</b>	<b>22,550</b>	<b>2.28%</b>
Operation and Maintenance of Plant Services							
Supervisor Salaries	50111 2610	60,264	45,010	15,003	60,013	61,194	1.97%
Skilled Craftsman Salaries	50117 2690	939,494	648,785	278,947	927,732	930,368	0.28%
Operation and Maintenance of Buildings							
Building Repairs and Maintenance Services	50430 2620	308,673	171,897	713,283	885,180	585,180	(33.89)%
Building Repairs and Maintenance Supplies	50610 2620	363,317	210,617	289,383	500,000	350,000	(30.00)%
Electricity	50622 2620	1,846,283	1,064,383	935,617	2,000,000	2,000,000	
Care and Upkeep of Equipment							
Supplies	50600 2640	7,802		50,000	50,000	50,000	
Vehicle Operation and Maintenance							
Fuel	50626 2650	25,526	13,994	17,006	31,000	31,000	
Employee Benefits							
Group Insurance	50210 2690	124,733	85,987	43,412	129,399	124,243	(3.98)%
Medicare	50225 2690	13,990	9,180	3,733	12,913	12,987	0.57%
Teachers Retirement System	50231 2690	11,480	8,597	2,866	11,463	11,434	(0.25)%
Louisiana School Employee Retirement	50233 2690	247,647	184,635	79,913	264,548	278,590	5.31%
Workmen's Compensation	50260 2690	73,454	48,521	20,186	68,707	68,909	0.29%
Health Benefits (Retirees)	50270 2690	25,021	32,109	5,491	37,600	43,857	16.64%
Sick Leave Severance Pay	50281 2690	14,178	765	2,290	3,055	3,055	
Annual Leave Severance Pay	50282 2690	33,254	5,354	6,437	11,791	11,791	
Total Operation and Maintenance of Plant Services		<b>4,095,116</b>	<b>2,529,834</b>	<b>2,463,567</b>	<b>4,993,401</b>	<b>4,562,608</b>	<b>(8.63)%</b>
Total Support Service Expenditures		<b>4,344,471</b>	<b>2,773,672</b>	<b>2,469,019</b>	<b>5,242,691</b>	<b>4,812,440</b>	<b>(8.21)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 4

**103 Air Conditioning Maintenance Fund**

DESCRIPTION	Account #	Actual Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>FACILITY ACQUISITION AND CONSTRUCTION:</b>							
Architect/Engineering Services	50334 4300	\$ 40,011	\$	\$	\$	\$ 29,400	NPB
Building Improvements - Renovate/Remodel	50450 4600	566,529				420,600	NPB
Total Facility Acquisition and Construction		<b>606,540</b>				<b>450,000</b>	<b>NPB</b>
Total Expenditures		<b>4,951,011</b>	<b>2,773,672</b>	<b>2,469,019</b>	<b>5,242,691</b>	<b>5,262,440</b>	<b>0.38%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>2,139,151</b>	<b>4,184,658</b>	<b>(2,438,067)</b>	<b>1,746,591</b>	<b>1,727,142</b>	<b>(0.38)%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfers Out - Charter Schools	50932 5200	(1,846,800)	(1,385,100)	(461,700)	(1,846,800)	(1,846,800)	
Total Other Financing Sources (Uses)		<b>(1,846,800)</b>	<b>(1,385,100)</b>	<b>(461,700)</b>	<b>(1,846,800)</b>	<b>(1,846,800)</b>	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		<b>292,351</b>	<b>2,799,558</b>	<b>(2,899,767)</b>	<b>(100,209)</b>	<b>(119,658)</b>	<b>1.74%</b>
BEGINNING FUND BALANCE		1,505,288	1,797,639		1,797,639	1,697,430	
ENDING FUND BALANCE		<b>\$ 1,797,639</b>	<b>\$ 4,597,197</b>	<b>\$ (2,899,767)</b>	<b>\$ 1,697,430</b>	<b>\$ 1,577,772</b>	<b>(1.74)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 5

**104 Retirement Supplement Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Ad Valorem Taxes - Renewable	41112 0000	\$ 1,892,509	\$ 1,857,233	\$ 8,610	\$ 1,865,843	\$ 1,865,843	
Interest on Investments	41510 0000	558	1,268	232	1,500	1,500	
Total Revenues		<b>1,893,067</b>	<b>1,858,501</b>	<b>8,842</b>	<b>1,867,343</b>	<b>1,867,343</b>	
<b>EXPENDITURES FOR:</b>							
<b>SUPPORT SERVICES:</b>							
General Administration:							
Board of Education Services							
Pension Fund Deduction	50313 2310	59,563	60,086	14	60,100	60,100	
Audit Services	50333 2310	1,222	336		336	288	(14.29)%
Total General Administration		<b>60,785</b>	<b>60,422</b>	<b>14</b>	<b>60,436</b>	<b>60,388</b>	<b>(0.08)%</b>
Total Expenditures		<b>60,785</b>	<b>60,422</b>	<b>14</b>	<b>60,436</b>	<b>60,388</b>	<b>(0.08)%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>1,832,282</b>	<b>1,798,079</b>	<b>8,828</b>	<b>1,806,907</b>	<b>1,806,955</b>	
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfers Out - Salaries	50932 5200	(1,818,094)	(1,245,463)	(560,197)	(1,805,660)	(1,805,660)	
Total Other Financing Sources (Uses)		<b>(1,818,094)</b>	<b>(1,245,463)</b>	<b>(560,197)</b>	<b>(1,805,660)</b>	<b>(1,805,660)</b>	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		<b>14,188</b>	<b>552,616</b>	<b>(551,369)</b>	<b>1,247</b>	<b>1,295</b>	<b>3.85%</b>
BEGINNING FUND BALANCE			14,188		14,188	15,435	
ENDING FUND BALANCE		<b>\$ 14,188</b>	<b>\$ 566,804</b>	<b>\$ (551,369)</b>	<b>\$ 15,435</b>	<b>\$ 16,730</b>	<b>3.85%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 6

**011 1995 Sales Tax Salary Restricted Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019		
<b>REVENUES FROM:</b>									
<b>LOCAL SOURCES:</b>									
Parishwide									
Sales and Use Taxes	41131 0000	\$ 12,722,420	\$ 7,408,380	\$ 5,132,020	\$ 12,540,400	\$ 12,540,400			
Interest on Investments	41510 0000	9,062	9,101	(40)	9,061	9,061			
Net Increase from Investments	41530 0000	(1,019)		(1,019)	(1,019)	(1,019)			
Total Revenues		<b>12,730,463</b>	<b>7,417,481</b>	<b>5,130,961</b>	<b>12,548,442</b>	<b>12,548,442</b>			
<b>EXPENDITURES FOR:</b>									
<b>SUPPORT SERVICES:</b>									
General Administration:									
Board of Education Services									
Audit Services	50333 2310	9,617	2,030	(320)	1,710	1,743	1.93%		
Total General Administration		<b>9,617</b>	<b>2,030</b>	<b>(320)</b>	<b>1,710</b>	<b>1,743</b>	<b>1.93%</b>		
Business Services									
Fiscal Services									
Purchased Technical Services	50340 2510	325		325	325	325			
Total Business Services		<b>325</b>		<b>325</b>	<b>325</b>	<b>325</b>			
Total Expenditures		<b>9,942</b>	<b>2,030</b>	<b>5</b>	<b>2,035</b>	<b>2,068</b>	<b>1.62%</b>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					<b>12,720,521</b>	<b>7,415,451</b>	<b>5,130,956</b>	<b>12,546,407</b>	<b>12,546,374</b>
<b>OTHER FINANCING SOURCES (USES):</b>									
Operating Transfers Out - Salaries	50932 5200	(10,562,433)	(7,792,280)	(2,597,427)	(10,389,707)	(10,389,707)			
Operating Transfers Out - Charter Schools	50932 5200	(2,156,700)	(1,617,525)	(539,175)	(2,156,700)	(2,156,700)			
Total Other Financing Sources (Uses)		<b>(12,719,133)</b>	<b>(9,409,805)</b>	<b>(3,136,602)</b>	<b>(12,546,407)</b>	<b>(12,546,407)</b>			
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					<b>1,388</b>	<b>(1,994,354)</b>	<b>1,994,354</b>	<b>(33)</b>	<b>NPB</b>
BEGINNING FUND BALANCE				1,388	1,388	1,388			
ENDING FUND BALANCE		<b>\$ 1,388</b>	<b>\$ (1,992,966)</b>	<b>\$ 1,994,354</b>	<b>\$ 1,388</b>	<b>\$ 1,355</b>	<b>(2.38)%</b>		

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 7

**012 1995 Sales Tax Textbook Restricted Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Sales and Use Taxes	41131 0000	\$ 748,378	\$ 435,787	\$ 301,913	\$ 737,700	\$ 737,700	
Interest	41510 0000	216	479	(263)	216	216	
Total Revenues		<b>748,594</b>	<b>436,266</b>	<b>301,650</b>	<b>737,916</b>	<b>737,916</b>	
<b>EXPENDITURES:</b>							
<b>INSTRUCTION:</b>							
Regular Programs:							
Textbooks/Workbooks	50642 1100	185,636	348,957	312,143	661,100	900,000	36.14%
Total Regular Instruction		<b>185,636</b>	<b>348,957</b>	<b>312,143</b>	<b>661,100</b>	<b>900,000</b>	<b>36.14%</b>
General Administration:							
Board of Education Services							
Audit Services	50333 2310	560	282	(43)	239	243	1.67%
Total General Administration		<b>560</b>	<b>282</b>	<b>(43)</b>	<b>239</b>	<b>243</b>	<b>1.67%</b>
Total Expenditures		<b>186,196</b>	<b>349,239</b>	<b>312,100</b>	<b>661,339</b>	<b>900,243</b>	<b>36.12%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>562,398</b>	<b>87,027</b>	<b>(10,450)</b>	<b>76,577</b>	<b>(162,327)</b>	<b>(311.98)%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfers Out - Charter Schools	50932 5200	(257,100)	(192,825)	(64,275)	(257,100)	(257,100)	
Total Other Financing Sources (Uses)		<b>(257,100)</b>	<b>(192,825)</b>	<b>(64,275)</b>	<b>(257,100)</b>	<b>(257,100)</b>	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		<b>305,298</b>	<b>(105,798)</b>	<b>(74,725)</b>	<b>(180,523)</b>	<b>(419,427)</b>	<b>132.34%</b>
BEGINNING FUND BALANCE		540,557	845,855		845,855	665,332	(21.34)%
ENDING FUND BALANCE		<b>\$ 845,855</b>	<b>\$ 740,057</b>	<b>\$ (74,725)</b>	<b>\$ 665,332</b>	<b>\$ 245,905</b>	<b>(63.04)%</b>



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 8

**013 1995 Sales Tax Technology Restricted Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Sales and Use Taxes	41131 0000	\$ 1,496,755	\$ 871,729	\$ 603,571	\$ 1,475,300	\$ 1,475,300	
Rentals	41910 0000	10,448		7,836	7,836	6,000	(23.43)%
Refund of Prior Year Expenditure - E-Rate	41993 0000	45,146					NPB
Total Revenues		<b>1,552,349</b>	<b>871,729</b>	<b>611,407</b>	<b>1,483,136</b>	<b>1,481,300</b>	<b>(0.12)%</b>
<b>EXPENDITURES:</b>							
<b>SUPPORT SERVICES:</b>							
General Administration:							
Board of Education Services							
Audit Services	50333 2310	1,131	950	(151)	799	816	2.13%
Total General Administration		<b>1,131</b>	<b>950</b>	<b>(151)</b>	<b>799</b>	<b>816</b>	<b>2.13%</b>
Central Services:							
Administrative Technical Services							
Other Salaries - Administrative Technical Services	50100 2840	332,222	185,602	135,698	321,300	330,950	3.00%
Technology-Related Supplies	50615 2840	676,301	475,805	324,195	800,000	800,000	
Technology-Related Software	50735 2840	50,481					NPB
Employee Benefits							
Group Insurance	50210 2840	69,500	34,272	31,321	65,593	60,644	(7.55)%
Medicare	50225 2840	3,573	2,034	1,494	3,528	3,673	4.11%
Louisiana Teacher Retirement	50231 2840	84,661	46,412	34,229	80,641	80,888	0.31%
Workers Compensation	50260 2840	2,372	1,318	963	2,281	2,349	2.98%
Total Central Services		<b>1,219,110</b>	<b>745,443</b>	<b>527,900</b>	<b>1,273,343</b>	<b>1,278,504</b>	<b>0.41%</b>
Total Expenditures		<b>1,220,241</b>	<b>746,393</b>	<b>527,749</b>	<b>1,274,142</b>	<b>1,279,320</b>	<b>0.41%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>332,108</b>	<b>125,336</b>	<b>83,658</b>	<b>208,994</b>	<b>201,980</b>	<b>(3.36)%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfers Out - Charter Schools	50932 5200	(100,000)	(75,000)	(25,000)	(100,000)	(100,000)	
Total Other Financing Sources (Uses)		<b>(100,000)</b>	<b>(75,000)</b>	<b>(25,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		<b>232,108</b>	<b>50,336</b>	<b>58,658</b>	<b>108,994</b>	<b>101,980</b>	<b>(6.44)%</b>
BEGINNING FUND BALANCE		(66,141)	165,967		165,967	274,961	65.67%
ENDING FUND BALANCE		<b>\$ 165,967</b>	<b>\$ 216,303</b>	<b>\$ 58,658</b>	<b>\$ 274,961</b>	<b>\$ 376,941</b>	<b>37.09%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 9

**004 Medicaid Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Interest on Investments	41510 0000	\$	\$ 16	\$ (16)	\$	\$	NPB
Medicaid (Therapy Services)	41991 0000	1,098,566	73,340	677,764	751,104	828,624	10.32%
<b>Total Revenues</b>		<b>1,098,566</b>	<b>73,356</b>	<b>677,748</b>	<b>751,104</b>	<b>828,624</b>	<b>10.32%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
Special Education Programs							
Special Education Programs - Special Needs							
Materials & Supplies	50610 1210		1,269	731	2,000	2,000	
<b>Total Special Education Programs</b>			<b>1,269</b>	<b>731</b>	<b>2,000</b>	<b>2,000</b>	
<b>SUPPORT SERVICES:</b>							
<b>Pupil Support Services:</b>							
Health Services - All Student:							
Nurse Salaries	50118 2134	810,658	445,160	355,290	800,450	789,550	(1.36)%
Health Service Clerical/Secretarial Salaries	50114 2130	31,539	23,556	7,852	31,408	32,323	2.91%
Other Salaries	50100 2130	147,895	80,297	67,598	147,895	147,710	(0.13)%
Purchased Professional and Technical Services:	50300 2130		445	55	500		(100.00)%
Travel Expense Reimbursement	50582 2130	5,713	3,837	5,163	9,000	9,000	
Materials and Supplies	50610 2130	7,069	7,341	6,659	14,000	14,000	
Employee Benefits							
Group Insurance	50210 2130	105,081	58,998	44,837	103,835	99,961	(3.73)%
Medicare	50225 2130	12,790	7,078	5,800	12,878	12,640	(1.85)%
Louisiana Teacher Retirement	50231 2130	255,640	140,951	109,909	250,860	243,688	(2.86)%
Workmen's Compensation	50260 2130	7,038	3,273	3,977	7,250	2,994	(58.70)%
Sick Leave Severance Pay	50281 2130			5,541	5,541	5,600	1.06%
Speech Pathology & Audiology - Special Need:							
Supervisor Salaries	50111 2151	30,744	16,479	11,770	28,249	29,058	2.86%
Employee Benefits							
Group Insurance	50210 2150	47	1,390	997	2,387	2,378	(0.38)%
Medicare	50225 2150	446	226	274	500	397	(20.60)%
Louisiana Teacher Retirement	50231 2150	8,178	4,400	3,600	8,000	7,556	(5.55)%
Workmen's Compensation	50260 2150	223	83	127	210		(100.00)%
Occupational Therapy and Related Services							
Travel Expense Reimbursement	50582 2160	3,984	2,766	2,434	5,200	5,200	
<b>Total Pupil Support Services</b>		<b>1,427,045</b>	<b>796,280</b>	<b>631,883</b>	<b>1,428,163</b>	<b>1,402,055</b>	<b>(1.83)%</b>
<b>Instructional Staff Services:</b>							
Staff Training Services - Special Educator							
Travel Expense Reimbursement	50582 2232	275		458	458	458	
Staff Training Services - Other Special Instructor							
Purchased Professional and Technical Services:	50300 2234	200					NPB
Other Purchased Services	50500 2234	1,442	1,625	375	2,000	2,000	
<b>Total Instructional Staff Services</b>		<b>1,917</b>	<b>1,625</b>	<b>833</b>	<b>2,458</b>	<b>2,458</b>	

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 9

**004 Medicaid Fund**

DESCRIPTION	Account #	Actual Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>General Administration Services:</b>							
Board of Education Services							
Audit Services	50333 2310	\$ 958	\$ 738	\$ 84	\$ 822	\$ 634	(22.87)%
Total General Administration Services:		<b>958</b>	<b>738</b>	<b>84</b>	<b>822</b>	<b>634</b>	<b>(22.87)%</b>
<b>Operation and Maintenance of Plant Services:</b>							
Care and Upkeep of Equipment							
Other Purchased Property Services	50400 2640		2,460	540	3,000	3,000	
Safety and Security							
Other Purchased Services	50500 2660	11,000		11,000	11,000	11,000	
Total Operation and Maintenance of Plant Services:		<b>11,000</b>	<b>2,460</b>	<b>11,540</b>	<b>14,000</b>	<b>14,000</b>	
<b>Central Services:</b>							
Administrative Technical Services							
Materials and Supplies	50610 2840	240					NPB
Total Central Services		<b>240</b>					<b>NPB</b>
Total Support Service Expenditures		<b>1,441,160</b>	<b>801,103</b>	<b>644,340</b>	<b>1,445,443</b>	<b>1,419,147</b>	<b>(1.82)%</b>
Total Expenditures		<b>1,441,160</b>	<b>802,372</b>	<b>645,071</b>	<b>1,447,443</b>	<b>1,421,147</b>	<b>(1.82)%</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		<b>(342,594)</b>	<b>(729,016)</b>	<b>32,677</b>	<b>(696,339)</b>	<b>(592,523)</b>	<b>(14.91)%</b>
<b>OTHER FINANCING USES:</b>							
Operating Transfers In - General Func	45220 0000	638,497		696,339	696,339	592,523	(14.91)%
Total Other Financing Uses		<b>638,497</b>		<b>696,339</b>	<b>696,339</b>	<b>592,523</b>	<b>(14.91)%</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		<b>295,903</b>	<b>(729,016)</b>	<b>729,016</b>			<b>NPB</b>
BEGINNING FUND BALANCE		(295,903)					NPB
ENDING FUND BALANCE		<b>\$ (729,016)</b>	<b>\$ 729,016</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>NPB</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 10

**014 Major Maintenance Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Interest	41510 0000	\$ 35	\$ 67	\$ (67)	\$	\$	NPB
Earnings on 16th Section Property	41541 0000	58,144	28,468	21,532	50,000	636,320	1,172.64%
Total Revenues		<b>58,179</b>	<b>28,535</b>	<b>21,465</b>	<b>50,000</b>	<b>636,320</b>	<b>1,172.64%</b>
<b>EXPENDITURES FOR:</b>							
<b>SUPPORT SERVICES:</b>							
General Administration:							
Board of Education Services							
Audit Services	50333 2310	288	323	(51)	272	277	5
Total General Administration		<b>288</b>			<b>272</b>	<b>277</b>	<b>1.84%</b>
Total Expenditures		<b>288</b>	<b>323</b>	<b>(51)</b>	<b>272</b>	<b>277</b>	<b>1.84%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>57,891</b>	<b>28,212</b>	<b>21,516</b>	<b>49,728</b>	<b>636,043</b>	<b>1,179.04%</b>
BEGINNING FUND BALANCE		<b>(1,669,598)</b>	<b>(1,611,707)</b>		<b>(1,611,707)</b>	<b>(1,561,979)</b>	<b>(3.09)%</b>
ENDING FUND BALANCE		<b>\$(1,611,707)</b>	<b>\$(1,583,495)</b>	<b>\$ 21,516</b>	<b>\$(1,561,979)</b>	<b>\$(925,936)</b>	<b>(40.72)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 11

**015 Sixteenth Section Land Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Interest on Investments	41510 0000	\$ 119	\$ 117	\$ (117)	\$	\$	NPB
Earnings on 16th Section Property	41541 0000	47,380	33,780	3,220	37,000	37,000	
Total Revenues		<b>47,499</b>	<b>33,897</b>	<b>3,103</b>	<b>37,000</b>	<b>37,000</b>	
<b>EXPENDITURES FOR:</b>							
<b>SUPPORT SERVICES:</b>							
General Administration:							
Board of Education Services							
Audit Services	50333 2310	29,647	13,062	20,788	33,850	28,853	(14.76)%
Advertising	50540 2310	974					NPB
Total General Administration		<b>30,621</b>	<b>13,062</b>	<b>20,788</b>	<b>33,850</b>	<b>28,853</b>	<b>(14.76)%</b>
Operation and Maintenance of Plant Services							
Care and Upkeep of Grounds							
Other Purchased Property Services	50400 2630		2,900		2,900		(100.00)%
Supplies	50600 2630		1,140		1,140	4,040	254.39%
Total Operation and Maintenance of Plant Services			<b>4,040</b>		<b>4,040</b>	<b>4,040</b>	
Total Expenditures		<b>30,621</b>	<b>17,102</b>	<b>20,788</b>	<b>37,890</b>	<b>32,893</b>	<b>124.87%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>16,878</b>	<b>16,795</b>	<b>(17,685)</b>	<b>(890)</b>	<b>4,107</b>	<b>(124.87)%</b>
BEGINNING FUND BALANCE		217,672	234,550		234,550	233,660	(890)
ENDING FUND BALANCE		<b>\$ 234,550</b>	<b>\$ 251,345</b>	<b>\$ (17,685)</b>	<b>\$ 233,660</b>	<b>\$ 237,767</b>	<b>1.76%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 12

**105 Child Nutrition Fund**

DESCRIPTION	Account #	Actual Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES :</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Interest on Investments	41510 0000	\$ 6,700	\$ 17,353	\$ 11,747	\$ 29,100	\$ 29,100	
Food Service Income from Meals	41610 0000	1,280,670	1,075,992	161,408	1,237,400	1,283,700	3.74%
Food Service Income from Extra Sales	41620 0000	133,145	125,231	21,269	146,500	146,500	
Total Local Sources		<b>1,420,515</b>	<b>1,218,576</b>	<b>194,424</b>	<b>1,413,000</b>	<b>1,459,300</b>	<b>3.28%</b>
<b>STATE SOURCES:</b>							
Unrestricted							
State Public School Fund (MFP) - School Lunch	43110 0000	1,546,100	1,084,575	461,525	1,546,100	1,546,100	
Total State Sources		<b>1,546,100</b>	<b>1,084,575</b>	<b>461,525</b>	<b>1,546,100</b>	<b>1,546,100</b>	
<b>FEDERAL SOURCES:</b>							
Restricted - Through State:							
School Food Service - Section Four Reimbursement	44515 0760	549,966	403,867	151,133	555,000	555,000	
School Food Service - Section Eleven Reimbursement	44515 0761	3,425,429	2,712,894	1,015,306	3,728,200	3,728,200	
School Food Service - Snack Reimbursement	44515 0762	53,588	52,218	20,982	73,200	73,200	
School Food Service - Breakfast Reimbursement	44515 0763	1,182,582	946,252	352,448	1,298,700	1,298,700	
School Food Service - Menu Certification Reimbursement	44515 0765	99,994	73,430	27,470	100,900	100,900	
Revenue for/on Behalf of LEA:							
Value of USDA Commodities	44920 0000	631,009	321,869	154,531	476,400	422,700	(11.27)%
Total Federal Sources		<b>5,942,568</b>	<b>4,510,530</b>	<b>1,721,870</b>	<b>6,232,400</b>	<b>6,178,700</b>	<b>(0.86)%</b>
Total Revenues		<b>8,909,183</b>	<b>6,813,681</b>	<b>2,377,819</b>	<b>9,191,500</b>	<b>9,184,100</b>	<b>(0.08)%</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		907	7,093	8,000	8,000	
Care and Upkeep of Equipment							
Repairs and Maintenance Services	50430 2640	16,727	19,805	5,195	25,000	25,000	
Materials and Supplies	50610 2640	36,649	27,376	32,624	60,000	60,000	
Total Operation and Maintenance of Plant Services		<b>53,376</b>	<b>48,088</b>	<b>44,912</b>	<b>93,000</b>	<b>93,000</b>	
<b>Central Services</b>							
Administrative Technical Services							
System Analysts Salaries	50118 2842	13,083	9,772	3,257	13,029	13,437	3.13%
Employee Benefits							
Group Insurance	50210 2840	23	16	7	23	19	(17.39)%
Medicare	50225 2840	190	142	47	189	195	3.17%
Louisiana Teacher Retirement	50231 2840	3,480	2,609	870	3,479	3,494	0.43%
Workmen's Compensation	50260 2840		15	(15)		95	NPB
Total Central Services		<b>16,776</b>	<b>12,554</b>	<b>4,166</b>	<b>16,720</b>	<b>17,240</b>	<b>(10.66)%</b>
Total Support Service Expenditures		<b>70,152</b>	<b>60,642</b>	<b>49,078</b>	<b>109,720</b>	<b>110,240</b>	<b>0.47%</b>
<b>NON-INSTRUCTIONAL SERVICES</b>							
<b>Food Service Programs:</b>							
Administrative Salaries	50111 3100	884,965	497,085	359,263	856,348	874,380	2.11%
Clerical/Secretarial Salaries	50114 3100	117,651	71,778	48,254	120,032	123,848	3.18%
Service Worker Salaries	50116 3100	2,138,187	1,289,804	814,670	2,104,474	2,087,093	(0.83)%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 12

**105 Child Nutrition Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
Substitute Salaries	50124 3100	\$	\$	\$ 20,000	\$ 20,000	\$ 20,000	
Repairs and Maintenance Services	50430 3100	38,025	29,848	20,152	50,000	50,000	
Rental of Equipment and Vehicles	50442 3100	684	884	1,116	2,000	2,000	
Telephone and Postage	50530 3100	200	200	9,800	10,000	8,500	(15.00)%
Advertising	50540 3100	1,150	1,925	(425)	1,500	3,000	100.00%
Printing and Binding	50550 3100	8,865	2,427	8,573	11,000	11,000	
Travel Expense Reimbursement	50582 3100	16,478	12,864	17,136	30,000	30,000	
Materials and Supplies	50610 3100	307,439	169,551	170,449	340,000	340,000	
Energy (Gas, Electricity, etc.)	50620 3100	3,639	488	4,512	5,000	5,000	
Food - Purchased	50631 3100	2,729,321	1,987,807	1,062,193	3,050,000	3,050,000	
Food - Commodities	50632 3100	497,781	348,945	221,055	570,000	570,000	
Technology Software	50735 3100	5,585	29,321	5,600	34,921	34,921	
Equipment	50730 3100	36,326	52,189	11	52,200	52,200	
Miscellaneous	50890 3100	7,393	(386)	15,386	15,000	15,000	
Employee Benefits							
Group Insurance	50210 3100	598,901	322,571	254,472	577,043	577,626	0.10%
Social Security	50220 3100	9,726	8,982	5,986	14,968	14,968	
Medicare	50225 3100	36,960	22,027	13,855	35,882	38,229	6.54%
Louisiana Teacher Retirement	50231 3100	778,236	442,906	329,151	772,057	765,262	(0.88)%
Louisiana School Employee Retirement	50233 3100	13,455	9,898	2,215	12,113	26,975	122.69%
Health Benefits (retirees)	50270 3100		37,045	81,955	119,000	220,961	85.68%
Sick Leave Severance Pay	50281 3100	287,070	203,238	81,762	285,000	285,000	
Annual Leave Severance Pay	50282 3100	13,578	1,893	13,107	15,000	15,000	
Total Food Service		<b>8,531,615</b>	<b>5,543,290</b>	<b>3,560,248</b>	<b>9,103,538</b>	<b>9,220,963</b>	<b>1.29%</b>
Total Non-Instructional Service Expenditures		<b>8,531,615</b>	<b>5,543,290</b>	<b>3,560,248</b>	<b>9,103,538</b>	<b>9,220,963</b>	<b>1.29%</b>
Total Expenditures		<b>8,601,767</b>	<b>5,603,932</b>	<b>3,609,326</b>	<b>9,213,258</b>	<b>9,331,203</b>	<b>1.28%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>307,416</b>	<b>1,209,749</b>	<b>(1,231,507)</b>	<b>(21,758)</b>	<b>(147,103)</b>	<b>576.09%</b>
OTHER FINANCING SOURCES (USES):							
Proceeds - Disposal Of Real/Personal Property	45300 0000	433	374	(74)	300	300	
Operating Transfers Out - Charter Schools	50932 5200	(339,000)	(254,250)	(84,750)	(339,000)		(100.00)%
Total Other Financing Sources (Uses)		<b>(338,567)</b>	<b>(253,876)</b>	<b>(84,824)</b>	<b>(338,700)</b>	<b>300</b>	<b>(100.09)%</b>
EXCESS OF (DEFICIENCY) REVENUES AND OTHER SOURCES OVER EXPENDITURES		<b>(31,151)</b>	<b>955,873</b>	<b>(1,316,331)</b>	<b>(360,458)</b>	<b>(146,803)</b>	<b>(59.27)%</b>
BEGINNING FUND BALANCE		1,213,770	1,182,619		1,182,619	822,161	(30.48)%
ENDING FUND BALANCE		<b>\$ 1,182,619</b>	<b>\$ 2,138,492</b>	<b>\$ (1,316,331)</b>	<b>\$ 822,161</b>	<b>\$ 675,358</b>	<b>(17.86)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Schedule 13**

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide:							
Interest on Investments	41510 0000	\$ 36,168	\$ 40,618	\$ 9,382	\$ 50,000	\$ 50,000	
Total Revenues		<b>36,168</b>	<b>40,618</b>	<b>9,382</b>	<b>50,000</b>	<b>50,000</b>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
		<b>36,168</b>	<b>40,618</b>	<b>9,382</b>	<b>50,000</b>	<b>50,000</b>	
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers Out - Group Health Fund	50932 5200	(990,000)					NPB
Total Other Financing Sources (Uses)		<b>(990,000)</b>					<b>NPB</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES							
		<b>(953,832)</b>	<b>40,618</b>	<b>9,382</b>	<b>50,000</b>	<b>50,000</b>	
BEGINNING FUND BALANCE							
		960,388	6,556		6,556	56,556	762.66%
ENDING FUND BALANCE							
		<b>\$ 6,556</b>	<b>\$ 47,174</b>	<b>\$ 9,382</b>	<b>\$ 56,556</b>	<b>\$ 106,556</b>	<b>88.41%</b>



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 14

**110 Local Grants Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide:							
Contributions and Donations	41920 0000	\$ 29,194	\$	\$ 25,000	\$ 25,000	\$ 27,462	9.85%
Other Miscellaneous Revenues	41999 0000	121,026	118,332	73,073	191,405	176,789	(7.64)%
Total Revenues		<b>150,220</b>	<b>118,332</b>	<b>98,073</b>	<b>216,405</b>	<b>204,251</b>	<b>(5.62)%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
<b>Regular Programs:</b>							
Rental of Equipment	50442 1100	1,806					NPB
Travel Expense Reimbursement	50582 1100	2,020					NPB
Other Purchased Services	50500 1100	16,465	47	17,404	17,451	17,325	(0.72)%
Technology-Related Supplies	50615 1100		68,264	641	68,905	68,905	
Materials and Supplies	50610 1100	31,872	39,378	(1,135)	38,243	41,429	8.33%
Textbooks/Workbooks	50642 1100	2,594	2,678		2,678		(100.00)%
Other Supplies	50600 1100	4,463	5,008	209	5,217	5,217	
Total Regular Programs		<b>59,220</b>	<b>115,375</b>	<b>17,119</b>	<b>132,494</b>	<b>132,876</b>	<b>0.29%</b>
<b>Special Education Programs</b>							
Gifted and Talented Programs							
Other Salaries	50100 1220	200					NPB
Travel Expense Reimbursement	50582 1220	756					NPB
Other Purchased Services	50500 1220	29					NPB
Technology-Related Supplies	50615 1220	1,137					NPB
Materials and Supplies	50610 1220	115					NPB
Employee Benefits							NPB
Social Security	50220 1220	12					NPB
Medicare	50225 1220	3					NPB
Total Special Education Programs		<b>2,252</b>					<b>NPB</b>
<b>Career and Technical Education Programs</b>							
Other Purchased Services	50500 1300					7,675	NPB
Materials and Supplies	50610 1300	6,932	5,564		5,564		(100.00)%
Textbooks/Workbooks	50642 1300	1,599	2,032		2,032		(100.00)%
Total Career and Technical Education Programs		<b>8,531</b>	<b>7,596</b>		<b>7,596</b>	<b>7,675</b>	<b>1.04%</b>
<b>Other Education:</b>							
Co-curricular Activities							
Materials and Supplies	50610 1410	78,645	1,455		1,455	1,455	
Total Other Education Programs		<b>78,645</b>	<b>1,455</b>		<b>1,455</b>	<b>1,455</b>	
<b>Special Programs:</b>							
Pre-Kindergarten Programs							
Materials and Supplies	50610 1530	613					NPB
Other Supplies	50600 1530	382					NPB
Total Career and Technical Education Programs		<b>995</b>					<b>NPB</b>
Total Instruction Expenditures		<b>149,643</b>	<b>124,426</b>	<b>17,119</b>	<b>141,545</b>	<b>142,006</b>	<b>0.33%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 14

**110 Local Grants Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>SUPPORT SERVICES:</b>							
<b>Instructional Staff Services:</b>							
Library / Media Services							
Materials and Supplies	50610 2252	\$	\$	\$	\$	\$ 3,000	NPB
Library Books and Periodicals	50640 2252	577	979	20	999		(100.00)%
<b>Total Instructional Staff Services</b>		<b>577</b>	<b>979</b>	<b>20</b>	<b>999</b>	<b>3,000</b>	<b>200.30%</b>
<b>Total Support Service Expenditures</b>		<b>577</b>	<b>979</b>	<b>20</b>	<b>999</b>	<b>3,000</b>	<b>200.30%</b>
Facility Acquisition and Construction Services							
All Other Equipment	50730 4900		34,434	39,427	73,861	59,245	(19.79)%
<b>Total Facility Acquisition and Construction Services</b>			<b>34,434</b>	<b>39,427</b>	<b>73,861</b>	<b>59,245</b>	<b>(19.79)%</b>
<b>Total Expenditures</b>		<b>150,220</b>	<b>159,839</b>	<b>56,566</b>	<b>216,405</b>	<b>204,251</b>	<b>(5.62)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			<b>(41,507)</b>	<b>41,507</b>			<b>NPB</b>
<b>ENDING FUND BALANCE</b>		<b>\$</b>	<b>\$ (41,507)</b>	<b>\$ 41,507</b>	<b>\$</b>	<b>\$</b>	<b>NPB</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 15

**111 State Grants Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>STATE SOURCES:</b>							
State Restricted Grants-In-Aid							
Education Support Fund -8g Fund	43220 0000	\$ 183,126	\$ 114,979	\$ 71,470	\$ 186,449	\$ 186,431	(0.01)%
LA - 4	43240 0000	812,635	796,025		796,025	796,025	
Other - State Restricted	43290 0000	139,115	269,349	422,830	692,179	261,087	(62.28)%
Total Revenues		<b>1,134,876</b>	<b>1,180,353</b>	<b>494,300</b>	<b>1,674,653</b>	<b>1,243,543</b>	<b>(25.74)%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
Regular Instruction Programs							
Other Purchased Services	50500 1100	1,631	3,692	(3,692)		1,400	NPB
Technology-Related Supplies	50615 1100		183,671	248,536	432,207		(100.00)%
Materials and Supplies	50610 1100	13,364				22,348	NPB
Supplies	50600 1100					3,259	NPB
Employee Benefits							
Medicare	50225 1100	24	54	(54)			NPB
Louisiana Teacher Retirement	50231 1100	434	986	(986)			NPB
Total Regular Instruction Programs		<b>15,453</b>	<b>188,403</b>	<b>243,804</b>	<b>432,207</b>	<b>27,007</b>	<b>(93.75)%</b>
Career and Technical Education Programs							
Trade and Industry Teacher Salaries	50112 1350	395					NPB
Other Career/Technical Education Program Teachers	50112 1390	776	600	(600)			NPB
Purchased Professional and Technical Services	50300 1300	5,569					NPB
Other Purchased Services	50500 1300	1,045					NPB
Materials and Supplies	50610 1300	370					NPB
Textbooks/Workbooks	50642 1300	613					NPB
Other Supplies	50600 1300	2,295					NPB
Employee Benefits							
Medicare	50225 1300		9	(9)			NPB
Louisiana Teachers Retirement	50231 1300	1,048	160	(160)			NPB
Total Career and Technical Education Programs		<b>12,111</b>	<b>769</b>	<b>(769)</b>			<b>NPB</b>
Other Education Programs							
After School Programs - Exclude Special Education							
Teacher Salaries	50112 1460	31,860	28,438	128,435	156,873	96,841	(38.27)%
Other Salaries	50100 1460	1,226		18,465	18,465	18,465	
Employee Benefits							
Medicare	50225 1460	480	412	6,243	6,655	1,657	(75.10)%
Louisiana Teachers Retirement	50231 1460	7,794	6,056	36,119	42,175	26,303	(37.63)%
Louisiana School Employees Retirement	50233 1460	83		3,244	3,244	3,245	0.03%
Summer School Programs - Exclude Special Education							
Teacher Salaries	50112 1470		4,827	(4,827)			NPB
Para-professionals (Aides)	50115 1470		1,259	(1,259)			NPB
Employee Benefits							
Medicare	50220 1470		7	(7)			NPB
Social Security	50225 1470		88	(88)			NPB
Louisiana School Employees Retirement	50233 1470		1,597	(1,597)			NPB
Total Other Education Programs		<b>41,443</b>	<b>42,684</b>	<b>184,728</b>	<b>227,412</b>	<b>146,511</b>	<b>(35.57)%</b>
Special Programs:							
Pre-Kindergarten Programs							
Teacher Salaries	50112 1530	472,584	436,940	196,126	633,066	672,583	6.24%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 15

**111 State Grants Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
Paraprofessional Salaries	50115 1530	\$ 209,529	\$ 201,449	\$ (160,127)	\$ 41,322	\$ 43,389	5.00%
Substitute Teacher Salaries	50123 1530	11,606	1,690	(1,690)			NPB
Other Substitute/Temporary Employees	50120 1530	6,379	1,457	(1,457)			NPB
Purchased Professional/Technical Services	50300 1530		63	3,976	4,039		(100.00)%
Travel Expense Reimbursement	50582 1530	1,107	225	1,485	1,710		(100.00)%
Other Purchased Services	50500 1530	2,441					NPB
Materials and Supplies	50610 1530	10,041	6,603	9,292	15,895	11,011	(30.73)%
Other Supplies	50600 1530	2,279	3,033	(3,033)			NPB
Miscellaneous Non-Public Expenditures	50895 1530		(72)	72			NPB
Other Miscellaneous Expenditures	50800 1530	(2)					NPB
Employee Benefits							
Group Insurance	50210 1530	78,714	76,461	2,765	79,226	15,409	(80.55)%
Social Security	50220 1530	670	170	(170)			NPB
Medicare	50225 1530	9,132	8,281	1,669	9,950	10,172	2.23%
Louisiana Teacher Retirement	50231 1530	172,050	144,333	34,084	178,417	186,253	4.39%
Total Special Programs		<b>976,530</b>	<b>880,633</b>	<b>82,992</b>	<b>963,625</b>	<b>938,817</b>	<b>(2.57)%</b>
<b>Total Instruction Expenditures</b>		<b>1,045,537</b>	<b>1,112,489</b>	<b>510,755</b>	<b>1,623,244</b>	<b>1,112,335</b>	<b>(31.47)%</b>
<b>SUPPORT SERVICES:</b>							
<b>Pupil Support Services:</b>							
Other Pupil Support Services							
Other Salaries	50100 2190		31,674	(31,674)		55,646	NPB
Other Purchased Services	50500 2190	20,243		7,980	7,980	8,243	3.30%
Employee Benefits							NPB
Group Insurance	50210 2190		3,120	(3,120)		4,605	NPB
Medicare	50225 2190		411	(411)		743	NPB
Louisiana Teachers Retirement	50231 2190		6,704	(6,704)		11,477	NPB
Total Pupil Support Services		<b>20,243</b>	<b>41,909</b>	<b>(33,929)</b>	<b>7,980</b>	<b>80,714</b>	<b>911.45%</b>
<b>Instructional Staff Services:</b>							
Improvement of Instructional Services - Other Special Programs							
Supervisor/Coordinator Salaries	50111 2214	11,249	7,407	3,843	11,250		(100.00)%
Employee Benefits							
Social Security	50220 2214	707	459	239	698		(100.00)%
Medicare	50225 2214	152	107	56	163		(100.00)%
Improvement of Instructional Services - Other Programs							
Coordinators Other Educational Programs Salaries	50111 2219	21,541	22,196	(4,488)	17,708	31,791	79.53%
Employee Benefits							
Group Insurance	50210 2219	2,311	2,172	(267)	1,905	3,164	66.09%
Medicare Tax	50225 2219	283	291	(34)	257	418	62.65%
Louisiana Teacher Retirement	50231 2219	5,691	5,926	(1,198)	4,728	8,266	74.83%
Staff Training - Other							
Stipend Pay	50150 2239	8,400					NPB
Employee Benefits							
Medicare	50225 2239	122					NPB
Louisiana Teachers Retirement	50231 2239	2,234					NPB
Total Instructional Staff Services		<b>52,690</b>	<b>38,558</b>	<b>(1,849)</b>	<b>36,709</b>	<b>43,639</b>	<b>18.88%</b>
<b>Student Transportation Services:</b>							
Regular Transportation							
Bus Driver Salaries	50116 2720	8,919	7,725	(7,725)			NPB
Operational Allowance	50583 2720	4,965	3,345	3,375	6,720		(100.00)%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 15

**111 State Grants Fund**

DESCRIPTION	Account #	Actual	Actual	Remaining	Budget as	Operating	% Change
		6/30/2018	Through 3/31/2019	Through 6/30/2019	Amended 6/30/2019	Budget 6/30/2020	from 6/30/2019
Employee Benefits							
Social Security	50220 2720	\$	\$ 3	\$ (3)	\$	\$	NPB
Medicare	50225 2720	129	112	(112)			NPB
Louisiana Teachers Retirement	50231 2720	12					NPB
Louisiana School Employees Retirement	50233 2720	2,381	2,037	(2,037)		6,855	NPB
Total Student Transportation Services		<b>16,406</b>	<b>13,222</b>	<b>(6,502)</b>	<b>6,720</b>	<b>6,855</b>	<b>2.01%</b>
Total Support Service Expenditures		<b>89,339</b>	<b>93,689</b>	<b>(42,280)</b>	<b>51,409</b>	<b>131,208</b>	<b>155.22%</b>
Total Expenditures		<b>1,134,876</b>	<b>1,206,178</b>	<b>468,475</b>	<b>1,674,653</b>	<b>1,243,543</b>	<b>(25.74)%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			<b>(25,825)</b>	<b>25,825</b>			<b>NPB</b>
ENDING FUND BALANCE		\$	\$ (25,825)	\$ 25,825	\$	\$	<b>NPB</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 16

**112 Other Direct Federal Grants Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>FEDERAL SOURCES:</b>							
Federal Restricted Grants-In-Aid Direct							
Other Restricted Grants - Direct	44390 0000	\$ 185,460	\$ 69,746	\$ 122,218	\$ 191,964	\$ 197,551	2.91%
<b>Total Federal Sources</b>		<b>185,460</b>	<b>69,746</b>	<b>122,218</b>	<b>191,964</b>	<b>197,551</b>	<b>2.91%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
Regular Programs:							
Elementary Teacher Salaries	50112 1110	50,809	9,780	10,380	20,160	20,160	
Paraprofessional Salaries	50115 1100	9,667	6,577	2,573	9,150	18,435	101.48%
Other Substitute/Temporary Salaries	50120 1100	16,908	1,224	29,109	30,333	30,333	
Purchased Professional and Technical Services	50300 1100	1,475	525	1,975	2,500	2,500	
Travel Expense Reimbursement	50582 1100	8,501	3,836	1,864	5,700	7,500	31.58%
Other Purchased Services	50500 1100	33					NPB
Technology-Related Supplies	50615 1100	3,638		5,000	5,000	1,000	(80.00)%
Materials and Supplies	50610 1100	27,612	1,411	28,124	29,535	22,580	(23.55)%
Other Supplies	50600 1100	231	903	(903)			NPB
Other Miscellaneous Expenditures	50800 1100	106		1,300	1,300	1,336	2.77%
Employee Benefits							
Group Insurance	50210 1100						
Social Security	50220 1100	2,214	511	2,246	2,757	2,757	
Medicare	50225 1100	1,122	255	610	865	1,132	30.87%
Louisiana Teacher Retirement	50231 1100	11,086	2,494	1,555	4,049		(100.00)%
<b>Total Regular Programs</b>		<b>133,402</b>	<b>27,516</b>	<b>83,833</b>	<b>111,349</b>	<b>107,733</b>	<b>(3.25)%</b>
Other Education Programs							
Other Instructional Programs							
Other Supplies	50600 1490	5,957	230	(230)			NPB
<b>Total Other Education Programs</b>		<b>5,957</b>	<b>230</b>	<b>(230)</b>			<b>NPB</b>
<b>Total Instruction Expenditures</b>		<b>139,359</b>	<b>27,746</b>	<b>83,603</b>	<b>111,349</b>	<b>107,733</b>	<b>(3.25)%</b>
<b>SUPPORT SERVICES:</b>							
Pupil Support Services:							
Health Services - All Student:							
Supervisor Salaries	50111 2131		1,436	1,915	3,351		(100.00)%
Employee Benefits							
Group Insurance	50210 2130		4	8	12		(100.00)%
Social Security	50220 2130						NPB
Medicare	50225 2130		20	38	58		(100.00)%
Louisiana Teacher Retirement	50231 2130		383	709	1,092		(100.00)%
Workmen's Compensation	50260 2130			15	15		(100.00)%
<b>Total Pupil Support Services</b>			<b>1,843</b>	<b>2,685</b>	<b>4,528</b>		<b>(100.00)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 16

**112 Other Direct Federal Grants Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>Instructional Staff Services:</b>							
<b>Improvement of Instructional Services Other Programs:</b>							
Other Salaries	50100 2219	\$ 21,285	\$ 25,577	\$ 17,723	\$ 43,300	\$ 44,300	2.31%
Other Purchased Services	50500 2219			300	300	300	
<b>Employee Benefits</b>							
Group Insurance	50210 2219	1,057	3,168	2,967	6,135	19,000	209.70%
Social Security	50220 2219	523					NPB
Medicare	50225 2219	292	318	310	628	537	(14.49)%
Louisiana Teacher Retirement	50231 2219	3,417	6,829	4,732	11,561	11,518	(0.37)%
<b>Total Instructional Staff Services:</b>		<b>26,574</b>	<b>35,892</b>	<b>26,032</b>	<b>61,924</b>	<b>75,655</b>	<b>22.17%</b>
<b>General Administration:</b>							
<b>Board of Education Services</b>							
Liability Insurance	50521 2310	240	274	(274)			NPB
<b>Total General Administration:</b>		<b>240</b>	<b>274</b>	<b>(274)</b>			<b>NPB</b>
<b>Operation and Maintenance of Plant Services</b>							
<b>Operation and Maintenance of Building:</b>							
Custodian/Building Maintenance Salaries	50116 2620	195	132	(132)			NPB
Communications (phone/internet/post)	50530 2620	235	250	(250)			NPB
<b>Employee Benefits</b>							
Medicare	50225 2690	3	2	(2)			NPB
Louisiana School Employee Retirement	50233 2690	54	37	(37)			NPB
<b>Total Operation and Maintenance of Plant Services:</b>		<b>487</b>	<b>421</b>	<b>(421)</b>			<b>NPB</b>
<b>Student Transportation Services:</b>							
<b>Regular Transportation</b>							
Bus Driver Salaries	50116 2720	1,376	398	(398)			NPB
Operational Allowance	50583 2720	1,288		949	949	949	
<b>Employee Benefits</b>							
Social Security	50220 2720		12	(12)			NPB
Medicare	50225 2720	20	6	(6)			NPB
Louisiana School Employee Retirement	50233 2720	310	55	(55)			NPB
<b>Total Student Transportation Services:</b>		<b>2,994</b>	<b>471</b>	<b>478</b>	<b>949</b>	<b>949</b>	
<b>Total Support Service Expenditures:</b>		<b>30,295</b>	<b>38,901</b>	<b>28,500</b>	<b>67,401</b>	<b>76,604</b>	<b>13.65%</b>
<b>NON-INSTRUCTIONAL SERVICES</b>							
<b>Food Service Programs:</b>							
All Other Salaries	50100 3100	2,999					NPB
<b>Employee Benefits</b>							
Social Security	50220 3100	81					NPB
Medicare	50225 3100	43					NPB
Louisiana Teacher Retirement	50231 3100	448					NPB
<b>Total Non-Instructional Service Expenditures:</b>		<b>3,571</b>					<b>NPB</b>
<b>Total Expenditures:</b>		<b>173,225</b>	<b>66,647</b>	<b>112,103</b>	<b>178,750</b>	<b>184,337</b>	<b>3.13%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 16

**112 Other Direct Federal Grants Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 12,235	\$ 3,099	\$ 10,115	\$ 13,214	\$ 13,214	
OTHER FINANCING SOURCES (USES):							
Transfers of Indirect Cost Paic	50933 5200	(12,235)	(4,943)	(8,271)	(13,214)	(13,214)	
Total Other Financing Sources (Uses)		(12,235)	(4,943)	(8,271)	(13,214)	(13,214)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(1,844)	1,844			NPB
ENDING FUND BALANCE		\$	\$ (1,844)	\$ 1,844	\$	\$	NPB



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 17

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>FEDERAL SOURCES:</b>							
Restricted - Through State:							
Title I - Economically /Educationally Deprived Grant	44541 0000	\$ 5,595,177	\$ 3,275,792	\$ 2,422,556	\$ 5,698,348	\$ 4,594,226	(19.38)%
Total Revenues		<b>5,595,177</b>	<b>3,275,792</b>	<b>2,422,556</b>	<b>5,698,348</b>	<b>4,594,226</b>	<b>(19.38)%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
Special Programs:							
NCLB/Culturally Deprived Programs							
Teacher Salaries	50112 1510	759,598	401,314	322,395	723,709	668,620	(7.61)%
Para-professional Salaries	50115 1510	458,053	247,240	179,600	426,840	372,710	(12.68)%
Substitute Salaries	50120 1510		633	(633)			NPB
Other Salaries	50100 1510	59,608	35,193	98,887	134,080		(100.00)%
Purchased Professional & Technical Services	50300 1510		2,400	1,957	4,357		(100.00)%
Rental of Equipment	50442 1510		2,023	1,677	3,700		(100.00)%
Travel Expense Reimbursement	50582 1510	8,872	5,320	5,344	10,664		(100.00)%
Other Purchased Services	50500 1510	140,355	211,878	123,199	335,077	201,890	(39.75)%
Technology-Related Software	50615 1510	545,109	161,347	(50,170)	111,177	36,415	(67.25)%
Materials and Supplies	50610 1510	96,660	68,452	153,053	221,505	271,645	22.64%
Other Supplies	50600 1510	37,459	12,315	(8,691)	3,624		(100.00)%
Employee Benefits							NPB
Group Insurance	50210 1510	132,054	69,010	65,746	134,756	118,674	(11.93)%
Social Security	50220 1510	3,231	1,591	587	2,178	2,378	9.18%
Medicare	50225 1510	16,194	8,833	10,034	18,867	13,334	(29.33)%
Louisiana Teacher Retirement	50231 1510	326,077	176,754	159,455	336,209	264,111	(21.44)%
NCLB/Culturally Deprived Programs							
Para-professional Salaries	50115 1520	8,905	5,236	5,884	11,120	10,403	(6.45)%
Other Salaries	50100 1520	370	447	(447)			NPB
Other Purchased Services	50500 1520	12,850		9,900	9,900		(100.00)%
Materials and Supplies	50610 1520	580	220	(220)			NPB
Other Materials and Supplies	50600 1520		9,886	(9,886)			NPB
Employee Benefits							
Group Insurance	50210 1520	1,643	809	1,578	2,387	49	(97.95)%
Social Security	50220 1520	19	28	104	132		(100.00)%
Medicare	50225 1520	104	65	(36)	29	138	375.86%
Louisiana Teacher Retirement	50231 1520	2,385	1,420	1,549	2,969	2,712	(8.66)%
Workmen's Compensation	50260 1520					67	NPB
Pre-Kindergarten Programs							
Teacher Salaries	50112 1530	674,489	398,490	396,311	794,801	703,915	(11.44)%
Para-professional Salaries	50115 1530	281,175	172,376	166,440	338,816	304,938	(10.00)%
Substitute Teacher Salaries	50123 1530	1,853	2,195	91,753	93,948		(100.00)%
Other Substitute/Temporary Salaries	50120 1530	84	274	(274)			NPB
Other Instructional Salaries	50100 1530			1,440	1,440		(100.00)%
Materials and Supplies	50610 1530	7,749	3,056	1,444	4,500	2,869	(36.24)%
Other Supplies	50600 1530	2,719	2,864	1,534	4,398		(100.00)%
Employee Benefits							
Group Insurance	50210 1530	136,676	82,183	75,431	157,614	142,424	(9.64)%
Social Security	50220 1530	95	134	266	400		(100.00)%
Medicare	50225 1530	12,119	7,160	17,091	24,251	13,604	(43.90)%
Louisiana Teacher Retirement	50231 1530	253,400	152,666	140,216	292,882	262,301	(10.44)%
Total Special Programs		<b>3,980,485</b>	<b>2,243,812</b>	<b>1,962,518</b>	<b>4,206,330</b>	<b>3,393,197</b>	<b>(19.33)%</b>
Total Instruction Expenditures		<b>3,980,485</b>	<b>2,243,812</b>	<b>1,962,518</b>	<b>4,206,330</b>	<b>3,393,197</b>	<b>(19.33)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 17

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<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	\$ 17,925	\$ 13,304	\$ (5,204)	\$ 8,100	\$ 8,100	
Travel Expense Reimbursement	50582 2120		510	(510)			NPB
Employee Benefits							
Social Security	50220 2120	1,111	753	(250)	503	502	(0.20)%
Medicare	50225 2120	260	193	(76)	117	118	0.85%
Louisiana Teacher Retirement	50231 2120		308	(308)			NPB
Other Pupil Support Services							
Supervisor/Coordinator Salaries	50111 2190	60,966	34,719	24,010	58,729	62,243	5.98%
Substitute and Other Salaries	50120 2190	772	240	540	780		(100.00)%
Other Salaries	50100 2190		990	750	1,740	540	(68.97)%
Purchased Professional and Technical Services	50300 2190	1,051					NPB
Rental of Equipment	50442 2190		375	(375)			NPB
Travel Expense Reimbursement	50582 2190	8,453	11,909	3,116	15,025	17,000	13.14%
Other Purchased Services	50500 2190	1,663	4,160	1,646	5,806	4,549	(21.65)%
Technology-Related Supplies	50615 2190	3,401					NPB
Materials & Supplies	50610 2190	64,239	50,661	24,465	75,126	62,523	(16.78)%
Other Materials and Supplies	50600 2190	2,086	1,096	(1,096)			NPB
Employee Benefits							
Group Insurance	50210 2190	4,774	2,781	1,985	4,766	4,757	(0.19)%
Social Security	50220 2190	48	15	(15)			NPB
Medicare	50225 2190	826	472	416	888	818	(7.88)%
Louisiana Teacher Retirement	50231 2190	16,217	9,534	6,820	16,354	16,339	(0.09)%
Total Pupil Support Services		<b>183,792</b>	<b>132,020</b>	<b>55,914</b>	<b>187,934</b>	<b>177,489</b>	<b>(5.56)%</b>
<b>Instructional Staff Services:</b>							
Other Special Programs							
Supervisor/Coordinator Salaries	50111 2214	119,769	136,766	75,491	212,257	178,881	(15.72)%
Secretary Salaries	50114 2214	63,075	47,183	16,119	63,302	64,646	2.12%
Travel Expense Reimbursement	50582 2214	4,220	1,380	8,220	9,600	5,400	(43.75)%
Employee Benefits							
Group Insurance	50210 2214	16,261	15,372	5,639	21,011	20,497	(2.45)%
Medicare	50225 2214	2,478	2,463	1,563	4,026	3,247	(19.35)%
Louisiana Teacher Retirement	50231 2214	48,365	32,163	18,493	50,656	40,499	(20.05)%
Instruction & Curriculum Development Services							
Specialist Salaries	50113 2220	76,207	31,028	27,870	58,898	38,333	(34.92)%
Travel Expense Reimbursement	50582 2220	690	258	2,060	2,318	450	(80.59)%
Employee Benefits							
Group Insurance	50210 2220	3,229	1,353	1,876	3,229	48	(98.51)%
Medicare	50225 2220	1,038	432	422	854	561	(34.31)%
Louisiana Teacher Retirement	50231 2220	19,765	8,285	7,441	15,726	2,326	(85.21)%
Instructional Staff Training Services Other							
Special Programs							
Staff Instructor Salaries	50112 2234	423,073	210,477	306	210,783	218,590	3.70%
Stipend Pay	50150 2234	7,698	9,515	8,270	17,785		(100.00)%
Purchased Professional and Technical Services	50300 2234	7,180	12,156	16,248	28,404	9,000	(68.31)%
Travel Expense Reimbursement	50582 2234	45,765	45,397	22,407	67,804	19,609	(71.08)%
Other Purchased Services	50500 2234		24,000		24,000	18,000	(25.00)%
Technology Related Supplies	50615 2234	34,333	(274)	274			NPB

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 17

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
Materials and Supplies	50610 2234	\$ 4,840	\$	\$	\$	\$	NPB
Other Supplies	50600 2234	10,472	2,108	(2,108)			NPB
Employee Benefits							
Group Insurance	50210 2234	48,118	23,510	(23)	23,487	23,468	(0.08)%
Social Security	50220 2234						NPB
Medicare	50225 2234	5,571	2,835	481	3,316	2,796	(15.68)%
Louisiana Teacher Retirement	50231 2234	114,473	58,652	2,375	61,027	56,833	(6.87)%
Workmen's Compensation	50260 2234			2	2		(100.00)%
Other Instructional Staff Services							
Technology-Related Supplies	50615 2290	1,455					NPB
Other Materials and Supplies	50610 2290	3,939	7,879	3,174	11,053	5,000	(54.76)%
Total Instruction Staff Services		<b>1,062,014</b>	<b>672,938</b>	<b>216,600</b>	<b>889,538</b>	<b>708,184</b>	<b>(20.39)%</b>
<b>Operation and Maintenance of Plant Services</b>							
Operation and Maintenance of Buildings							
Communications (phone/internet/post)	50530 2620	1,000		1,000	1,000	600	(40.00)%
Care and Upkeep of Equipment							
Rental of Equipment and Vehicles	50442 2640	3,466	1,221	3,612	4,833	3,183	(34.14)%
Other Purchased Property Services	50400 2640		220	(220)			NPB
Total Operation and Maintenance of Plant Services		<b>4,466</b>	<b>1,441</b>	<b>4,392</b>	<b>5,833</b>	<b>3,783</b>	<b>(35.14)%</b>
<b>Student Transportation Services</b>							
Regular Transportation Services							
Bus Driver Salaries	50116 2720	400		3,819	3,819	3,210	(15.95)%
Operational Allowance	50583 2720						
Employee Benefits							
Social Security	50220 2720					819	NPB
Medicare	50225 2720	6		122	122	47	(61.48)%
Louisiana School Employee Retirement	50233 2720	55		953	953	16	(98.32)%
Total Student Transportation Services		<b>461</b>		<b>4,894</b>	<b>4,894</b>	<b>4,092</b>	<b>(16.39)%</b>
Total Support Service Expenditures		<b>1,250,733</b>	<b>806,399</b>	<b>281,800</b>	<b>1,088,199</b>	<b>893,548</b>	<b>(17.89)%</b>
Total Expenditures		<b>5,231,218</b>	<b>3,050,211</b>	<b>2,244,318</b>	<b>5,294,529</b>	<b>4,286,745</b>	<b>(19.03)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>363,959</b>	<b>225,581</b>	<b>178,238</b>	<b>403,819</b>	<b>307,481</b>	<b>(23.86)%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers of Indirect Cost Paid	50933 5200	(363,959)	(252,322)	(151,497)	(403,819)	(307,481)	(23.86)%
Total Other Financing Sources (Uses)		<b>(363,959)</b>	<b>(252,322)</b>	<b>(151,497)</b>	<b>(403,819)</b>	<b>(307,481)</b>	<b>(23.86)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			<b>(26,741)</b>	<b>26,741</b>			<b>NPB</b>
<b>ENDING FUND BALANCE</b>		<b>\$</b>	<b>\$ (26,741)</b>	<b>\$ 26,741</b>	<b>\$</b>	<b>\$</b>	<b>NPB</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 18

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>FEDERAL SOURCES:</b>							
Restricted - Through State:							
Title I - Part C - Migrant	44542 0000	\$ 187,983	\$ 72,597	\$ 104,922	\$ 177,519	\$ 138,474	(21.99)%
Total Revenues		<b>187,983</b>	<b>72,597</b>	<b>104,922</b>	<b>177,519</b>	<b>138,474</b>	<b>(21.99)%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
Special Programs:							
NCLB/Culturally Deprived Programs							
Teacher Salaries	50112 1510	28,476	7,425	10,725	18,150	9,633	(46.93)%
Other Purchased Services	50500 1510		3,400	6,600	10,000	7,000	(30.00)%
Technology-Related Supplies	50615 1510	51,009		502	502		(100.00)%
Materials and Supplies	50610 1510	19,584	3,235	12,855	16,090	27,411	70.36%
Other Supplies	50600 1510		762	7,521	8,283		(8,283)
Employee Benefits							
Medicare	50225 1510	413	108	156	264	141	(46.59)%
Louisiana Teacher Retirement	50231 1510	7,575	1,782	3,063	4,845	3,050	(37.05)%
NCLB/Culturally Deprived Programs							
Para-professional Salaries	50115 1520	15,632	16,605	9,195	25,800	26,400	2.33%
Employee Benefits							
Social Security	50220 1520	897	1,030	570	1,600	1,637	2.31%
Medicare	50225 1520	227	241	133	374	383	2.41%
Louisiana Teacher Retirement	50231 1520	308					NPB
Total Special Programs		<b>124,121</b>	<b>34,588</b>	<b>51,320</b>	<b>85,908</b>	<b>75,655</b>	<b>(11.93)%</b>
Total Instruction Expenditures		<b>124,121</b>	<b>34,588</b>	<b>51,320</b>	<b>85,908</b>	<b>75,655</b>	<b>(11.93)%</b>
<b>SUPPORT SERVICES:</b>							
Pupil Support Services:							
Other Pupil Support Service (including parental/ family involvement)							
Other Purchase Services	50500 2190	500	300		300	800	166.67%
Materials and Supplies	50610 2190	2,968	1,101	9	1,110	2,000	80.18%
Total Pupil Support Services		<b>3,468</b>	<b>1,401</b>	<b>9</b>	<b>1,410</b>	<b>2,800</b>	<b>98.58%</b>
Instructional Staff Services:							
Improvement of Instructional Services - Other Special Programs							
Supervisor/Coordinator Salaries	50111 2214	31,471	17,009	14,729	31,738	30,054	(5.31)%
Other Salaries	50100 2214	2,629		2,369	2,369	3,159	33.35%
Travel Expense Reimbursement	50582 2214	4,476	4,113	2,386	6,499	4,000	(38.45)%
Employee Benefits							
Group Insurance	50210 2214	57	31	29	60	765	1,175.00%
Social Security	50220 2214	163					NPB
Medicare	50225 2214	494	247	247	494	482	(2.43)%
Louisiana Teacher Retirement	50231 2214	8,371	4,542	4,565	9,107	8,833	(3.01)%
Instructional Staff Training - Other Programs							
Travel Expense Reimbursement	50582 2234	350		7,000	7,000	2,000	(71.43)%
Other Instructional Staff Services							
Purchased Professional & Technical Services	50300 2290		300	4,443	4,743	600	(87.35)%
Total Instructional Staff Services		<b>48,011</b>	<b>26,242</b>	<b>35,768</b>	<b>62,010</b>	<b>49,893</b>	<b>(19.54)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 18

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>Student Transportation Services:</b>							
<b>Regular Transportation Services</b>							
Bus Driver Salaries	50116 2720	\$	\$ 4,442	\$ 4,858	\$ 9,300	\$	(100.00)%
Operational Allowance	50583 2720			3,572	3,572		(100.00)%
Employee Benefits							
Social Security	50220 2720		10	(10)			NPB
Medicare	50225 2720		64	71	135		(100.00)%
Louisiana School Employee Retirement	50233 2720		706	1,898	2,604		(100.00)%
Student Transportation Services			<b>5,222</b>	<b>10,389</b>	<b>15,611</b>		<b>(100.00)%</b>
<b>Total Support Service Expenditures</b>			<b>51,479</b>	<b>32,865</b>	<b>46,166</b>	<b>79,031</b>	<b>52,693</b> <b>(33.33)%</b>
<b>Total Expenditures</b>			<b>175,600</b>	<b>67,453</b>	<b>97,486</b>	<b>164,939</b>	<b>128,348</b> <b>(22.18)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>							
			<b>12,383</b>	<b>5,144</b>	<b>7,436</b>	<b>12,580</b>	<b>10,126</b> <b>(19.51)%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers of Indirect Cost Paid	50933 5200	(12,383)	(5,383)	(7,197)	(12,580)	(10,126)	(19.51)%
<b>Total Other Financing Sources (Uses)</b>		<b>(12,383)</b>	<b>(5,383)</b>	<b>(7,197)</b>	<b>(12,580)</b>	<b>(10,126)</b>	<b>(19.51)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>							
			<b>(239)</b>	<b>239</b>			<b>NPB</b>
<b>ENDING FUND BALANCE</b>							
		<b>\$</b>	<b>\$ (239)</b>	<b>\$ 239</b>	<b>\$</b>	<b>\$</b>	<b>NPB</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 19

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

DESCRIPTION	Account #	Actual Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>FEDERAL SOURCES:</b>							
Restricted - Through State:							
Title II - A - Improving Teacher Quality	44545 0000	\$ 749,277	\$ 392,258	\$ 1,025,324	\$ 1,417,582	\$ 917,846	(35.25)%
Total Revenues		<b>749,277</b>	<b>392,258</b>	<b>1,025,324</b>	<b>1,417,582</b>	<b>917,846</b>	<b>(35.25)%</b>
<b>EXPENDITURES FOR:</b>							
<b>SUPPORT SERVICES:</b>							
Instructional Staff Services:							
Instruction/Curriculum Development Services							
Specialist Salaries	50113 2220	252,447	136,771	129,957	266,728	252,156	(5.46)%
Benefits							
Group Insurance	50210 2220	16,674	8,048	8,758	16,806	13,739	(18.25)%
Medicare	50225 2220	3,434	1,871	1,995	3,866	3,468	(10.29)%
Louisiana Teacher Retirement	50231 2220	54,294	36,798	34,419	71,217	65,559	(7.94)%
Instructional Staff Training Services Other							
Special Programs							
Staff Instructors	50112 2234		34,375	171,875	206,250	211,450	2.52%
Stipends	50150 2234	146,108	13,787	255,463	269,250	32,400	(87.97)%
Purchased Professional Services	50300 2234	21,000	16,250	24,392	40,642	31,029	(23.65)%
Travel Expense Reimbursement	50582 2234	68,322	19,587	156,234	175,821	94,500	(46.25)%
Technology-Related Supplies	50615 2234		34,111	1,653	35,764		(100.00)%
Materials & Supplies	50610 2234		7,506	5,202	12,708	500	(96.07)%
Miscellaneous Non-Public Expenditures	50895 2234	62,229	29,962	7,997	37,959	34,963	(7.89)%
Benefits							
Group Insurance	50210 2234		3,911	19,576	23,487	23,472	(0.06)%
Social Security	50220 2234	150	11	(11)			NPB
Medicare	50225 2234	2,119	637	7,154	7,791	3,165	(59.38)%
Louisiana Teacher Retirement	50231 2234	37,119	12,811	103,873	116,684	63,402	(45.66)%
Educational Reimbursement	50240 2234	38,081	8,820	26,180	35,000	30,000	(14.29)%
Total Instructional Staff Services		<b>701,977</b>	<b>365,256</b>	<b>954,717</b>	<b>1,319,973</b>	<b>859,803</b>	<b>(34.86)%</b>
Total Support Service Expenditures		<b>701,977</b>	<b>365,256</b>	<b>954,717</b>	<b>1,319,973</b>	<b>859,803</b>	<b>(34.86)%</b>
Total Expenditures		<b>701,977</b>	<b>365,256</b>	<b>954,717</b>	<b>1,319,973</b>	<b>859,803</b>	<b>(34.86)%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>47,300</b>	<b>27,002</b>	<b>70,607</b>	<b>97,609</b>	<b>58,043</b>	<b>(40.54)%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers of Indirect Cost Paid	50933 5200	(47,300)	(31,019)	(66,590)	(97,609)	(58,043)	(40.54)%
Total Other Financing Sources (Uses)		<b>(47,300)</b>	<b>(31,019)</b>	<b>(66,590)</b>	<b>(97,609)</b>	<b>(58,043)</b>	<b>(40.54)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Schedule 19**

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

DESCRIPTION	Account #	Actual Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$	\$ (4,017)	\$ 4,017	\$	\$	NPB
ENDING FUND BALANCE		\$	\$ (4,017)	\$ 4,017	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 20

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES:</b>							
<b>FEDERAL SOURCES FROM:</b>							
<b>Restricted - Through State:</b>							
Title III, English as a Second Language	44547 0000	\$ 51,222	\$ 36,834	\$ 5,199	\$ 42,033	\$ 37,698	(10.31)%
Total Revenues		<b>51,222</b>	<b>36,834</b>	<b>5,199</b>	<b>42,033</b>	<b>37,698</b>	<b>(10.31)%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
<b>Special Programs:</b>							
English Language Acquisition - Title III							
Other Purchased Services	50500 1520	28,252	31,875		31,875	33,000	3.53%
Technology-Related Supplies	50615 1520	1,968					NPB
Materials and Supplies	50610 1520	12,130	1,237	1,497	2,734	660	(75.86)%
Total Special Programs		<b>42,350</b>	<b>33,112</b>	<b>1,497</b>	<b>34,609</b>	<b>33,660</b>	<b>(2.74)%</b>
Total Instruction Expenditures		<b>42,350</b>	<b>33,112</b>	<b>1,497</b>	<b>34,609</b>	<b>33,660</b>	<b>(2.74)%</b>
<b>SUPPORT SERVICES:</b>							
<b>Pupil Support Services:</b>							
Other Instructional Staff Services							
Other Purchased Services	50500 2190			600	600		(100.00)%
Materials and Supplies	50610 2190	619				300	NPB
Total Pupil Support Services		<b>619</b>		<b>600</b>	<b>600</b>	<b>300</b>	<b>(50.00)%</b>
Instructional Staff Services:							
Staff Training - Other Special Programs							
Other Purchased Services	50300 2234	7,250	3,000	3,000	6,000	3,000	(50.00)%
Total Instructional Staff Services		<b>7,250</b>	<b>3,000</b>	<b>3,000</b>	<b>6,000</b>	<b>3,000</b>	<b>(50.00)%</b>
Total Support Service Expenditures		<b>619</b>		<b>600</b>	<b>600</b>	<b>300</b>	<b>(50.00)%</b>
Total Expenditures		<b>50,219</b>	<b>36,112</b>	<b>5,097</b>	<b>41,209</b>	<b>36,960</b>	<b>(10.31)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>1,003</b>	<b>722</b>	<b>102</b>	<b>824</b>	<b>738</b>	<b>(10.44)%</b>



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Schedule 20**

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers of Indirect Cost Paid	50933 5200	\$ (1,003)	\$ (722)	\$ (102)	\$ (824)	\$ (738)	(10.44)%
<b>Total Other Financing Sources (Uses)</b>		<b>(1,003)</b>	<b>(722)</b>	<b>(102)</b>	<b>(824)</b>	<b>(738)</b>	<b>(10.44)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>							<b>NPB</b>
<b>ENDING FUND BALANCE</b>							<b>NPB</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 21

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>FEDERAL SOURCES:</b>							
<b>Restricted - Through State:</b>							
Title IV A Safe and Drug Free Schools	44544 0000	\$ 105,133	\$ 149,452	\$ 177,678	\$ 327,130	\$ 297,929	(8.93)%
Total Revenues		<b>105,133</b>	<b>149,452</b>	<b>177,678</b>	<b>327,130</b>	<b>297,929</b>	<b>(8.93)%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
<b>Special Programs</b>							
<b>NCLB/Culturally Deprived Programs</b>							
Teachers	50112 1510		1,980	20	2,000	2,760	38.00%
Purchased Professional & Technical Services	50300 1510			1,000	1,000	3,000	200.00%
Other Purchased Services	50500 1510	57,242	60,000	30,534	90,534	58,700	(35.16)%
Technology-Related Supplies	50615 1510	7,583	15,000	13,828	28,828	16,884	(41.43)%
Materials and Supplies	50610 1510	18,603	32,491	35,900	68,391	74,085	8.33%
Other Supplies	50600 1510			4,007	4,007		(100.00)%
Employee Benefits							
Social Security	50220 1510		123	27	150		(100.00)%
Medicare	50225 1510		29	21	50	40	(20.00)%
Louisiana Teachers Retirement	50231 1510					718	NPB
Total Special Programs		<b>83,428</b>	<b>109,623</b>	<b>85,337</b>	<b>194,960</b>	<b>156,187</b>	<b>(19.89)%</b>
Total Instruction Expenditures		<b>83,428</b>	<b>109,623</b>	<b>85,337</b>	<b>194,960</b>	<b>156,187</b>	<b>(19.89)%</b>
<b>SUPPORT SERVICES:</b>							
<b>Pupil Support Services:</b>							
<b>Instructional Staff Services:</b>							
<b>Instructional Staff Training Services Other</b>							
<b>Special Programs</b>							
Stipends	50150 2234			38,425	38,425		(100.00)%
Purchased Professional and Technical Services	50300 2234		26,000	21,875	47,875	122,600	156.08%
Travel Expense Reimbursement	50582 2234	14,786					NPB
Materials and Supplies	50610 2234						NPB
Other Supplies	50600 2234		3,240	4,863	8,103		(100.00)%
Miscellaneous Non-Public Expenditures	50895 2234			3,405	3,405		(100.00)%
Employee Benefits							
Medicare	50225 2234			406	406		(100.00)%
Louisiana Teacher Retirement	50231 2234			10,774	10,774		(100.00)%
Total Instruction Staff Services		<b>14,786</b>	<b>29,240</b>	<b>79,748</b>	<b>108,988</b>	<b>122,600</b>	<b>12.49%</b>
Total Support Service Expenditures		<b>14,786</b>	<b>29,240</b>	<b>79,748</b>	<b>108,988</b>	<b>122,600</b>	<b>12.49%</b>
Total Expenditures		<b>98,214</b>	<b>138,863</b>	<b>165,085</b>	<b>303,948</b>	<b>278,787</b>	<b>(8.28)%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>6,919</b>	<b>10,589</b>	<b>12,593</b>	<b>23,182</b>	<b>19,142</b>	<b>(17.43)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 21

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers of Indirect Cost Paid	50933 5200	\$ (6,919)	\$ (10,591)	\$ (12,591)	\$ (23,182)	\$ (19,142)	(17.43)%
Total Other Financing Sources (Uses)		<b>(6,919)</b>	<b>(10,591)</b>	<b>(12,591)</b>	<b>(23,182)</b>	<b>(19,142)</b>	<b>(17.43)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				<b>(2)</b>	<b>2</b>		
<b>ENDING FUND BALANCE</b>				<b>\$ (2)</b>	<b>\$ 2</b>	<b>\$</b>	<b>NPB</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 22

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES from:</b>							
<b>FEDERAL SOURCES:</b>							
<b>Restricted - Through State</b>							
IDEA Part B	44531 0000	\$ 2,976,273	\$ 2,148,646	\$ 2,249,977	\$ 4,398,623	\$ 3,980,541	(9.50)%
Total Restricted - Through State		<b>2,976,273</b>	<b>2,148,646</b>	<b>2,249,977</b>	<b>4,398,623</b>	<b>3,980,541</b>	<b>(9.50)%</b>
Total Revenues		<b>2,976,273</b>	<b>2,148,646</b>	<b>2,249,977</b>	<b>4,398,623</b>	<b>3,980,541</b>	<b>(9.50)%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
<b>Special Education Programs</b>							
<b>Special Needs (Including Summer and Pre-School</b>							
Teacher Salaries	50112 1210	1,825	23,344	29,306	52,650	58,710	11.51%
Purchased Professional and Technical Services	50300 1210	38,817	35,200	54,800	90,000	78,764	(12.48)%
Travel Expense Reimbursement	50582 1210	6,041	2,374	12,226	14,600	9,500	(34.93)%
Other Purchased Services	50500 1210	477,817	434,446	34,184	468,630	506,401	8.06%
Technology-Related Supplies	50615 1210	18,504	37,938	62,062	100,000	30,000	(70.00)%
Materials and Supplies	50610 1210	11,263	19,577	213,423	233,000	75,000	(67.81)%
Other Materials and Supplies	50600 1210	17,829	15,299	17,201	32,500	46,000	41.54%
Other Equipment	50734 1210	8,246					NPB
Employee Benefits							
Group Insurance	50210 1210	254	3,531	10,612	14,143	7,693	(45.61)%
Social Security	50220 1210	17					NPB
Medicare	50225 1210	23	284	121	405	740	82.72%
Louisiana Teacher Retirement	50231 1210	412	5,806	6,494	12,300	15,265	24.11%
Workmen's Compensation	50260 1210					70	NPB
<b>Gifted and Talented Programs</b>							
Materials and Supplies	50610 1220	8,735	1,957	3,043	5,000	25,000	400.00%
Total Special Education Programs		<b>589,783</b>	<b>579,756</b>	<b>443,472</b>	<b>1,023,228</b>	<b>853,143</b>	<b>(16.62)%</b>
<b>Other Education:</b>							
<b>After School Programs - Exclude Special Education</b>							
Teacher Salaries	50112 1460		3,974	6,526	10,500		(100.00)%
Para-professionals (Aides)	50115 1460		711	789	1,500		(100.00)%
Employee Benefits							
Medicare	50225 1460		68	82	150		(100.00)%
Louisiana Teacher Retirement	50231 1460		1,251	249	1,500		(100.00)%
<b>Summer School Programs - Exclude Special Education</b>							
Teacher Salaries	50112 1470	3,616	2,839	7,661	10,500		(100.00)%
Employee Benefits							
Social Security	50220 1470	11					NPB
Medicare	50225 1470	52	41	109	150		(100.00)%
Louisiana Teacher Retirement	50231 1470	916	758	142	900		(100.00)%
Total Other Education Programs		<b>4,595</b>	<b>9,642</b>	<b>15,558</b>	<b>25,200</b>		<b>(100.00)%</b>
Total Instruction		<b>594,378</b>	<b>589,398</b>	<b>459,030</b>	<b>1,048,428</b>	<b>853,143</b>	<b>(18.63)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Schedule 22**

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>SUPPORT SERVICES:</b>							
<b>Pupil Support Services:</b>							
<b>Attendance and Social Work Services</b>							
Social Worker Salaries	50113 2113	\$ 22,956	\$ 10,256	\$ 4,575	\$ 14,831	\$ 14,082	(5.05)%
Travel Expense Reimbursement	50582 2110	2,176	532	968	1,500		(100.00)%
<b>Employee Benefits</b>							
Group Insurance	50210 2110	1,891	798	675	1,473	1,235	(16.16)%
Medicare	50225 2110	312	138	56	194	188	(3.09)%
Louisiana Teacher Retirement	50231 2110	6,260	2,740	1,213	3,953	3,662	(7.36)%
<b>Health Services - All Students</b>							
Nurse Salaries	50118 2130	67,896	38,855	34,383	73,238	69,450	(5.17)%
Other Salaries	50100 2130	108,503	78,002	50,558	128,560	146,705	14.11%
Travel Expense Reimbursement	50582 2130		174	4,826	5,000		(100.00)%
Other Purchased Services	50500 2130			300	300	300	
Materials and Supplies	50610 2130	1,572	1,935	18,065	20,000	30,000	50.00%
<b>Employee Benefits</b>							
Group Insurance	50210 2130	19,849	4,886	15,667	20,553	7,562	(63.21)%
Medicare	50225 2130	2,326	1,631	1,369	3,000	3,037	1.23%
Louisiana Teacher Retirement	50231 2130	47,538	31,250	28,750	60,000	56,201	(6.33)%
<b>Educational Assessments - Special Needs</b>							
Supervisor/Coordinator Salaries	50111 2140	370,406	170,464	317,588	488,052	313,100	(35.85)%
Psychologist Salary	50113 2143	51,787	42,517	18,479	60,996	68,671	12.58%
Educational Diagnosticians	50113 2145	20,268	11,136	9,027	20,163	20,217	0.27%
Clerical Secretarial Salaries	50114 2140	58,486	44,351	13,911	58,262	60,950	4.61%
Travel Expense Reimbursement	50582 2140	8,298	5,338	7,162	12,500	10,000	(20.00)%
Other Purchased Services	50500 2140	1,995	600	900	1,500		(100.00)%
Materials and Supplies	50610 2140	8,182	8,884	1,116	10,000	25,000	150.00%
<b>Employee Benefits</b>							
Group Insurance	50210 2140	56,964	29,191	31,983	61,174	50,074	(18.14)%
Medicare	50225 2140	6,427	3,433	2,866	6,299	5,867	(6.86)%
Louisiana Teacher Retirement	50231 2140	132,934	71,231	61,442	132,673	119,592	(9.86)%
<b>Speech Pathology and Audiology - Special Needs</b>							
Supervisor/Coordinator Salaries	50111 2151	24,595	24,697	8,243	32,940	20,340	(38.25)%
Speech Therapist Salaries	50113 2152	73,066	16,402	58,543	74,945	28,145	(62.45)%
Audio Therapists (Hearing Impaired)	50113 2153	8,133	3,297	3,106	6,403	5,854	(8.57)%
Educational/Sign Language Interpreter Salaries	50119 2154	502					NPB
Other Salaries - Speech Pathology and Audio	50100 2150			3,000	3,000		(100.00)%
Repairs and Maintenance Services	50430 2150	4,575	715	24,285	25,000	32,800	31.20%
Travel Expense Reimbursement	50582 2150					20,000	NPB
Other Purchased Services	50500 2150	98					NPB
Materials and Supplies	50610 2150	38,912	28,561	76,439	105,000	30,000	(71.43)%
All Other Equipment	50730 2150	9,748	16,148	13,675	29,823		(100.00)%
<b>Employee Benefits</b>							
Group Insurance	50210 2150	8,969	5,466	5,185	10,651	6,217	(41.63)%
Medicare	50225 2150	1,409	565	350	915	703	(23.17)%
Louisiana Teacher Retirement	50231 2150	28,814	11,853	18,205	30,058	14,128	(53.00)%
Workmen's Compensation	50260 2150					36	NPB
<b>Occupational Therapy &amp; Related Services - Special Needs</b>							
Occupational Therapist	50113 2161	2,521	1,500	1,154	2,654	2,515	(5.24)%
Physical Therapist	50113 2166	1,103	643	488	1,131	1,070	(5.39)%
Travel Expense Reimbursement	50582 2160	1,610				30,000	NPB
Other Purchased Services	50500 2160	6					NPB
Materials and Supplies	50610 2160	13,251	16,112	58,888	75,000	30,000	(60.00)%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Schedule 22**

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>Employee Benefits</b>							
Group Insurance	50210 2160	\$ 8	\$ 5	\$ 3	\$ 8	\$ 7	(12.50)%
Medicare	50225 2160	51	30	30	60	51	(15.00)%
Louisiana Teacher Retirement	50231 2160	964	572	398	970	932	(3.92)%
<b>Other Pupil Support Services</b>							
Other Salaries	50100 2190	53,634	79,650	96,908	176,558	154,691	(12.39)%
Materials and Supplies	50610 2190	50,510	84,763	47,237	132,000	621,552	370.87%
<b>Employee Benefits</b>							
Group Insurance	50210 2190	4,058	7,458	6,542	14,000	14,037	0.26%
Medicare	50225 2190	751	1,042	658	1,700	2,026	19.18%
Louisiana Teacher Retirement	50231 2190	14,267	21,267	23,733	45,000	40,219	(10.62)%
<b>Total Pupil Support Services</b>		<b>1,338,581</b>	<b>879,088</b>	<b>1,072,949</b>	<b>1,952,037</b>	<b>2,061,216</b>	<b>5.59%</b>
<b>Instructional Staff Services:</b>							
<b>Improvement of Instructional Services - Regular Programs</b>							
Technology-Related Supplies	50615 2211	54,542	43,506	59,316	102,822	50,000	(51.37)%
<b>Special Education Programs - Special Needs</b>							
Supervisor and Coordinator Salaries	50111 2212	87,648	58,779	20,449	79,228	80,766	1.94%
Travel Expense Reimbursement	50582 2212	2,746	1,523	7,136	8,659		(100.00)%
Other Purchased Services	50500 2212	8,438	45,357	54,643	100,000	90,000	(10.00)%
Technology-Related Supplies	50615 2212	317,165	100,726	180,372	281,098		(100.00)%
Materials and Supplies	50610 2212		2,088	7,912	10,000		(100.00)%
Miscellaneous	50800 2212	165	65	7,435	7,500		(100.00)%
<b>Employee Benefits</b>							
Group Insurance	50210 2210	7,205	4,807	6,034	10,841	5,087	(53.08)%
Medicare	50225 2210	1,146	754	801	1,555	1,083	(30.35)%
Louisiana Teacher Retirement	50231 2210	23,314	15,694	15,994	31,688	20,999	(33.73)%
<b>Staff Training - Special Needs</b>							
Staff Instructors	50112 2232		16,927	26,223	43,150	48,950	13.44%
Purchased Professional/Technical Services	50300 2232	130,450	60,334	86,230	146,564	185,000	26.22%
Travel Expense Reimbursement	50582 2232	53,178	53,081	23,419	76,500	155,000	102.61%
Other Purchased Services	50500 2232	875	5,247	1,253	6,500		(100.00)%
Materials and Supplies	50610 2232	1,430	86	4,914	5,000		(100.00)%
Other Supplies	50600 2232		360	640	1,000		(100.00)%
<b>Employee Benefits</b>							
Group Insurance	50210 2232		2,962	4,582	7,544	6,773	(10.22)%
Medicare	50225 2232		198	357	555	609	9.73%
Louisiana Teacher Retirement	50231 2232		4,520	820	5,340	12,727	138.33%
<b>Total Instructional Staff Services</b>		<b>688,302</b>	<b>417,014</b>	<b>508,530</b>	<b>925,544</b>	<b>656,994</b>	<b>(29.02)%</b>
<b>Operation and Maintenance of Plant Services</b>							
<b>Care and Upkeep of Equipment</b>							
Rental of Equipment and Vehicles	50442 2640	1,337	7,279	4,721	12,000		(100.00)%
Other Purchased Property Services	50400 2640		536	(536)			NPB
<b>Total Operation and Maintenance of Plant Services</b>		<b>1,337</b>	<b>7,815</b>	<b>4,185</b>	<b>12,000</b>		<b>(100.00)%</b>
<b>Student Transportation Services:</b>							
<b>Special Needs Transportation</b>							
Bus Driver Salaries	50116 2730	125,054	74,803	16,197	91,000	90,000	(1.10)%
Operational Allowance	50583 2730	3,805	2,130	5,070	7,200		(100.00)%
<b>Employee Benefits</b>							
Group Insurance	50210 2730	580	430	1,070	1,500		(100.00)%
Social Security	50220 2730	412	109	641	750		(100.00)%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 22

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
Medicare	50225 2730	\$ 1,860	\$ 1,108	\$ 2,977	\$ 4,085	\$ 1,305	(68.05)%
Louisiana Teacher Retirement	50231 2730	563	1,022	2,178	3,200		(100.00)%
Louisiana School Employee Retirement	50233 2730	27,710	18,072	25,208	43,280	25,200	(41.77)%
<b>Total Student Transportation Services</b>		<b>159,984</b>	<b>97,674</b>	<b>53,341</b>	<b>151,015</b>	<b>116,505</b>	<b>(22.85)%</b>
<b>Total Support Service Expenditures</b>		<b>2,188,204</b>	<b>1,401,591</b>	<b>1,639,005</b>	<b>3,040,596</b>	<b>2,834,715</b>	<b>(6.77)%</b>
<b>Total Expenditures</b>		<b>2,782,582</b>	<b>1,990,989</b>	<b>2,098,035</b>	<b>4,089,024</b>	<b>3,687,858</b>	<b>(9.81)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>193,691</b>	<b>157,657</b>	<b>151,942</b>	<b>309,599</b>	<b>292,683</b>	<b>(5.46)%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers of Indirect Cost Paid	50933 5200	(193,691)	(157,660)	(151,939)	(309,599)	(292,683)	(5.46)%
<b>Total Other Financing Sources (Uses)</b>		<b>(193,691)</b>	<b>(157,660)</b>	<b>(151,939)</b>	<b>(309,599)</b>	<b>(292,683)</b>	<b>(5.46)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			<b>(3)</b>	<b>3</b>			<b>NPB</b>
<b>ENDING FUND BALANCE</b>		<b>\$</b>	<b>\$ (3)</b>	<b>\$ 3</b>	<b>\$</b>	<b>\$</b>	<b>NPB</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 23

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>FEDERAL SOURCES:</b>							
Restricted - Through State							
IDEA Preschool	44532 0000	\$ 148,698	\$ 82,993	\$ 190,038	\$ 273,031	\$ 133,360	(51.16)%
Total Revenues		<b>148,698</b>	<b>82,993</b>	<b>190,038</b>	<b>273,031</b>	<b>133,360</b>	<b>(51.16)%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
Special Education Programs							
Special Needs (Including Summer and Pre-School							
Travel Expense Reimbursement	50582 1210		3,370	6,171	9,541		(100.00)%
Total Special Education Programs			<b>3,370</b>	<b>6,171</b>	<b>9,541</b>		<b>(100.00)%</b>
Special Programs:							
Pre-Kindergarten Programs							
Other Salaries	50100 1530	3,524					NPB
Repairs and Maintenance Services	50430 1530		250	1,250	1,500		(100.00)%
Travel Expense Reimbursement	50582 1530	5,179	8	992	1,000		(100.00)%
Other Purchased services	50500 1530	146					NPB
Technology-Related Supplies	50615 1530	6,832	52	6,870	6,922		(100.00)%
Materials and Supplies	50610 1530	66	303	25,866	26,169	6,712	(74.35)%
Other Supplies	50600 1530	279					NPB
Technology-Related Hardware	50734 1530					6,125	NPB
Employee Benefits							
Social Security	50220 1530	18					NPB
Medicare	50225 1530	51					NPB
Louisiana School Employees Retirement	50233 1530	895					NPB
Total Special Programs		<b>16,990</b>	<b>613</b>	<b>34,978</b>	<b>35,591</b>	<b>12,837</b>	<b>(63.93)%</b>
Total Instruction		<b>16,990</b>	<b>3,983</b>	<b>41,149</b>	<b>45,132</b>	<b>12,837</b>	<b>(71.56)%</b>
<b>SUPPORT SERVICES:</b>							
Pupil Support Services:							
Health Services - All Students							
Materials and Supplies	50610 2130	193	154	4,846	5,000		(100.00)%
Educational Assessments - Special Needs							
Materials and Supplies	50610 2140	454					NPB
Speech Pathology & Audiology							
Supervisor/Coordinator Salaries	50111 2150	6,149	4,944	3,531	8,475	8,717	2.86%
Materials and Supplies	50610 2150	952		12,362	12,362		(100.00)%



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 23

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>Employee Benefits</b>							
Group Insurance	50210 2150	\$ 9	\$ 417	\$ 302	\$ 719	\$ 714	(0.70)%
Medicare	50225 2150	89	68	55	123	119	(3.25)%
Louisiana Teacher Retirement	50231 2150	1,636	1,320	943	2,263	2,266	0.13%
<b>Occupational Therapy and Related Services</b>							
Materials and Supplies	50610 2160	2,440	1,061	3,939	5,000		(100.00)%
<b>Other Pupil Support Services</b>							
Clerical/Secretarial Salaries	50114 2190	21,903	18,938	10,223	29,161	26,499	(9.13)%
Other Salaries	50100 2190	9,465	14,833	18,554	33,387	33,892	1.51%
Materials and Supplies	50610 2190	752	6,331	26,669	33,000	2,862	(91.33)%
<b>Employee Benefits</b>							
Group Insurance	50210 2190	5,430	4,086	2,843	6,929	8,902	28.47%
Medicare	50225 2190	423	458	226	684	781	14.18%
Louisiana Teacher Retirement	50231 2190	8,344	9,017	7,094	16,111	15,702	(2.54)%
Total Pupil Support Services		<b>58,239</b>	<b>61,627</b>	<b>91,587</b>	<b>153,214</b>	<b>100,454</b>	<b>(34.44)%</b>
<b>Instructional Staff Services:</b>							
<b>Special Education Programs - Special Needs</b>							
Supervisor and Coordinator Salaries	50111 2212	40,871	6,221	2,074	8,295	8,527	2.80%
<b>Employee Benefits</b>							
Group Insurance	50210 2212	4,154	598	3,212	3,810	633	(83.39)%
Medicare	50225 2212	517	78	22	100	113	13.00%
Louisiana Teacher Retirement	50231 2212	10,872	1,661	554	2,215	2,217	0.09%
<b>Staff Training - Special Needs</b>							
Purchased Professional and Technical Services	50300 2232	6,624	2,688	22,922	25,610		(100.00)%
Travel Expense Reimbursement	50582 2232	555		11,950	11,950		(100.00)%
Total Instructional Staff Services		<b>63,593</b>	<b>11,246</b>	<b>40,734</b>	<b>51,980</b>	<b>11,490</b>	<b>(77.90)%</b>
<b>Student Transportation Services:</b>							
<b>Special Needs Transportation</b>							
Bus Driver Salaries	50116 2730			2,592	2,592		(100.00)%
<b>Employee Benefits</b>							
Medicare	50225 2730			38	38		(100.00)%
Louisiana Teacher Retirement	50231 2730			726	726		(100.00)%
Total Student Transportation Services				<b>3,356</b>	<b>3,356</b>		<b>(100.00)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 23

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>Central Services:</b>							
<b>Personnel (Human Resources) Services</b>							
Fingerprinting and Background Check	50339 2830	\$ 78	\$	\$	\$	\$	NPB
Total Central Services		<b>78</b>					<b>NPB</b>
Total Support Service Expenditures		<b>121,832</b>	<b>72,873</b>	<b>135,677</b>	<b>208,550</b>	<b>111,944</b>	<b>(46.32)%</b>
Total Expenditures		<b>138,900</b>	<b>76,856</b>	<b>176,826</b>	<b>253,682</b>	<b>124,781</b>	<b>(50.81)%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>9,798</b>	<b>6,137</b>	<b>13,212</b>	<b>19,349</b>	<b>8,579</b>	<b>(55.66)%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers of Indirect Cost Paid	50933 5200	(9,798)	(6,138)	(13,211)	(19,349)	(8,579)	(55.66)%
Total Other Financing Sources (Uses)		<b>(9,798)</b>	<b>(6,138)</b>	<b>(13,211)</b>	<b>(19,349)</b>	<b>(8,579)</b>	<b>(55.66)%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			<b>(1)</b>	<b>1</b>			<b>NPB</b>
ENDING FUND BALANCE		<b>\$</b>	<b>\$ (1)</b>	<b>\$ 1</b>	<b>\$</b>	<b>\$</b>	<b>NPB</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 24

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>FEDERAL SOURCES:</b>							
Restricted - Through State							
Career and Technical Education	44510 0000	\$ 179,929	\$ 96,767	\$ 93,034	\$ 189,801	\$ 168,295	(11.33)%
Other Restricted Grants through State	44590 0000	1,084,958	211,240	910,212	1,121,452	1,033,954	(7.80)%
Total Revenues		<b>1,264,887</b>	<b>308,007</b>	<b>1,003,246</b>	<b>1,311,253</b>	<b>1,202,249</b>	<b>(8.31)%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
Career and Technical Education Programs							
Repairs and Maintenance Services	50430 1300		498	1,002	1,500	500	(66.67)%
Travel Expense Reimbursement	50582 1300	7,218	787	5,313	6,100	5,000	(18.03)%
Other Purchased Services	50500 1300	42,526	36,965	12,300	49,265	53,225	8.04%
Technology-Related Supplies	50615 1300			18,289	18,289		(100.00)%
Materials and Supplies	50610 1300	23,626	2,320	9,907	12,227	7,665	(37.31)%
Textbooks/Workbooks	50642 1300	8,361	1,518	(1,518)			NPB
Other Supplies	50600 1300	180					NPB
Total Vocational Education		<b>81,911</b>	<b>42,088</b>	<b>45,293</b>	<b>87,381</b>	<b>66,390</b>	<b>(24.02)%</b>
Other Education:							
After School Programs - Exclude Special Education							
Teachers	50112 1460	8,164				21,600	NPB
Para-professionals (Aides)	50115 1460					5,400	NPB
Employee Benefits							
Group Insurance	50220 1460	238					NPB
Medicare	50225 1460	118				391	NPB
Louisiana Teacher Retirement	50231 1460	1,149				7,020	NPB
Total Other Education		<b>9,669</b>				<b>34,411</b>	<b>NPB</b>
Special Programs:							
Pre-Kindergarten Programs							
Teacher Salaries	50112 1530	437,190	70,305	76,169	146,474	187,977	28.33%
Para-professional Salaries	50115 1530	194,602	27,012	450,347	477,359	365,360	(23.46)%
Substitute Teacher Salaries	50123 1530	5,657	(3,283)	3,283			NPB
Other Substitute/Temporary Employees Salaries	50120 1530	341	978	(978)			NPB
Purchased Professional and Technical Services	50300 1530					4,708	NPB
Travel Expense Reimbursement	50582 1530	(188)	418	1,632	2,050	2,050	
Other Purchased Services	50500 1530	7,167	5,535	3,859	9,394	7,293	(22.37)%
Materials and Supplies	50610 1530	10,534	9,285	210	9,495	4,861	(48.80)%
Other Supplies	50600 1530	760					NPB
Miscellaneous	50800 1530						NPB
Employee Benefits							
Group Insurance	50210 1530	79,978	10,714	60,627	71,341	130,369	82.74%
Social Security	50220 1530	218	4	(4)			NPB
Medicare	50225 1530	8,110	1,164	7,719	8,883	6,239	(29.76)%
Louisiana Teacher Retirement	50231 1530	158,430	21,916	144,647	166,563	104,380	(37.33)%
Total Special Programs		<b>902,799</b>	<b>144,048</b>	<b>747,511</b>	<b>891,559</b>	<b>813,237</b>	<b>(8.78)%</b>
Total Instruction Expenditures		<b>994,379</b>	<b>186,136</b>	<b>792,804</b>	<b>978,940</b>	<b>914,038</b>	<b>(6.63)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 24

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>SUPPORT SERVICES:</b>							
<b>Pupil Support Services:</b>							
<hr/>							
Guidance Services - All Students							
Guidance Counselors Salaries	50113 2122	\$ 7,200	\$	\$ 7,200	\$ 7,200	\$ 7,200	
Employee Benefits							
Medicare	50225 2120	104		105	105	105	
Louisiana Teacher Retirement	50231 2120	1,277		1,922	1,922	1,872	(2.60)%
Other Pupil Support Services							
Other Supervisors	50111 2190					1,108	NPB
Other Therapists/Counselors	50113 2190		3,842	8,694	12,536	1,050	(91.62)%
Other Salaries	50100 2190	22,870	19,183	29,731	48,914	39,235	(19.79)%
Purchased Professional and Technical Services	50300 2190					1,000	NPB
Travel Expense Reimbursement	50582 2190	949	467	(467)			NPB
Materials and Supplies	50610 2190	9,674	4,841	10,473	15,314	10,264	(32.98)%
Employee Benefits							
Group Insurance	50210 2190	4,774				8,769	NPB
Social Security	50220 2190	120	882	944	1,826	744	(59.26)%
Medicare	50225 2190	285	334	4,830	5,164	600	(88.38)%
Louisiana Teacher Retirement	50231 2190	5,789	2,349	9,435	11,784	7,650	(35.08)%
Total Pupil Support Services		<b>53,042</b>	<b>31,898</b>	<b>72,867</b>	<b>104,765</b>	<b>79,597</b>	<b>(24.02)%</b>
<hr/>							
<b>Instructional Staff Services:</b>							
<hr/>							
Improvement of Instructional Services - Other Special Programs							
Other Salaries	50100 2214	9,345	8,547	6,039	14,586	25,836	77.13%
Employee Benefits							
Social Security	50220 2214	570	530	383	913	1,602	75.47%
Medicare	50225 2214	147	124	251	375	375	
Improvement of Instructional Services - Career and Technical Education							
Purchased Professional/Technical Services	50300 2215	9,554	7,500	2,500	10,000	10,000	
Improvement of Instructional Services - Other Education Programs							
Director/Supervisor Salaries	50111 2219	14,380	687	5,907	6,594	8,475	28.53%
Employee Benefits							
Group Insurance	50210 2219	1,811	(997)	3,145	2,148	879	(59.08)%
Medicare	50225 2219	220		289	289	108	(62.63)%
Louisiana Teacher Retirement	50231 2219	4,331	(855)	1,008	153	2,204	1,340.52%
Staff Training - Regular Education							
Travel Expense Reimbursement	50582 2231	28,000	8,302	6,547	14,849		(100.00)%
Staff Training - Other Special Programs							
Travel Expense Reimbursement	50582 2234	1,249	2,242	5,158	7,400	4,800	(35.14)%
Staff Training - Career and Technical Programs							
Director/Supervisor Salaries	50111 2235	55,808	32,408	23,402	55,810	57,225	2.54%
Travel Expense Reimbursement	50582 2235	3,149	2,080	2,230	4,310	2,500	(42.00)%
Employee Benefits							
Group Insurance	50210 2235	4,297	2,503	1,794	4,297	4,281	(0.37)%
Medicare	50225 2235	765	441	318	759	775	2.11%
Louisiana Teacher Retirement	50231 2235	14,846	8,653	6,350	15,003	14,878	(0.83)%
Total Instructional Staff Services		<b>148,472</b>	<b>72,165</b>	<b>65,321</b>	<b>137,486</b>	<b>133,938</b>	<b>(2.58)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Schedule 24

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

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>Student Transportation Services:</b>							
<b>Regular Transportation Services</b>							
Bus Driver Salaries	50116 2720	\$ 556	\$ 2,719	\$ 4,281	\$ 7,000	\$ 4,575	(34.64)%
Operational Allowance	50583 2720	309	297	153	450	450	
Employee Benefits							
Social Security	50220 2720	2	19	(19)			NPB
Medicare	50225 2720	8	40	381	421	66	(84.32)%
Louisiana Teacher Retirement	50231 2720	18	33	1,176	1,209	670	(44.58)%
Louisiana School Employee Retirement	50233 2720	124	635	1,927	2,562	590	(76.97)%
Total Student Transportation Services		<b>1,017</b>	<b>3,743</b>	<b>7,899</b>	<b>11,642</b>	<b>6,351</b>	<b>(45.45)%</b>
Total Support Service Expenditures		<b>202,531</b>	<b>107,806</b>	<b>146,087</b>	<b>253,893</b>	<b>219,886</b>	<b>(13.39)%</b>
Total Expenditures		<b>1,196,910</b>	<b>293,942</b>	<b>938,891</b>	<b>1,232,833</b>	<b>1,133,924</b>	<b>(8.02)%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>67,977</b>	<b>14,065</b>	<b>64,355</b>	<b>78,420</b>	<b>68,325</b>	<b>(12.87)%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers of Indirect Cost Paid	0051120	(67,977)	(14,626)	(63,794)	(78,420)	(68,325)	(12.87)%
Total Other Financing Sources (Uses)		<b>(67,977)</b>	<b>(14,626)</b>	<b>(63,794)</b>	<b>(78,420)</b>	<b>(68,325)</b>	<b>(12.87)%</b>
EXCESS (DEFICIENCY) OF REVENUES/OTHER SOURCES OVER EXPENDITURES/OTHER USES			<b>(561)</b>	<b>561</b>			<b>NPB</b>
ENDING FUND BALANCE		<b>\$</b>	<b>\$ (561)</b>	<b>\$ 561</b>	<b>\$</b>	<b>\$</b>	<b>NPB</b>

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

Schedule 25

**007 Debt Service Fund**

DESCRIPTION	Account #	Actual 6/30/2018	Actual Through 3/31/2019	Remaining Through 6/30/2019	Budget as Amended 6/30/2019	Operating Budget 6/30/2020	% Change from 6/30/2019
<b>REVENUES FROM:</b>							
<b>Local Sources:</b>							
Parishwide							
Ad Valorem Taxes -Debt Service	41113 0000	\$ 10,598,148	\$ 10,400,512	\$ 48,213	\$ 10,448,725	\$ 10,448,725	
Interest on Investments	41510 0000	217,149	189,480	27,669	217,149	217,149	
Net Change in Fair Value of Investments	41530 0000	(105,184)	(7,829)	(97,355)	(105,184)	(105,184)	
Total Revenues		<b>10,710,113</b>	<b>10,582,163</b>	<b>(21,473)</b>	<b>10,560,690</b>	<b>10,560,690</b>	
<b>EXPENDITURES FOR:</b>							
<b>SUPPORT SERVICES:</b>							
<b>General Administration:</b>							
Board of Education Services							
Pension Fund Deduction	50313 2310	333,558	336,481	19	336,500	336,500	
Audit Services	50333 2310	9,409		5,585	5,585	5,686	1.81%
Total Support Services		<b>342,967</b>	<b>336,481</b>	<b>5,604</b>	<b>342,085</b>	<b>342,186</b>	<b>0.03%</b>
<b>Business Services:</b>							
Fiscal Services							
Purchased Technical Services	50340 2510	12,989	7,977	5,012	12,989	12,989	
Total Business Administration		<b>12,989</b>	<b>7,977</b>	<b>5,012</b>	<b>12,989</b>	<b>12,989</b>	
<b>DEBT SERVICE:</b>							
Banking Services	50340 5100	4,500	3,200		3,200	2,800	(12.50)%
Redemption of Principal	50831 5100	3,051,467	3,625,980	746	3,626,726	3,352,476	(7.56)%
Interest (long-term)	50832 5100	10,515,000	7,940,000		7,940,000	7,380,000	(7.05)%
Total Debt Service		<b>13,570,967</b>	<b>11,569,180</b>	<b>746</b>	<b>11,569,926</b>	<b>10,735,276</b>	<b>(7.21)%</b>
Total Support Service Expenditures		<b>13,926,923</b>	<b>11,913,638</b>	<b>11,362</b>	<b>11,925,000</b>	<b>11,090,451</b>	<b>(7.00)%</b>
Total Expenditures		<b>13,926,923</b>	<b>11,913,638</b>	<b>11,362</b>	<b>11,925,000</b>	<b>11,090,451</b>	<b>(7.00)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(3,216,810)</b>	<b>(1,331,475)</b>	<b>(32,835)</b>	<b>(1,364,310)</b>	<b>(529,761)</b>	<b>(61.17)%</b>
<b>OTHER FINANCING SOURCES (USES): SOURCES:</b>							
Accrued Interest and Premiums on Bond Sale	45120 0000	1,196,812					NPB
Total Other Financing Sources (Uses)		<b>1,196,812</b>					<b>NPB</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>		<b>(2,019,998)</b>	<b>(1,331,475)</b>	<b>(32,835)</b>	<b>(1,364,310)</b>	<b>(529,761)</b>	<b>(61.17)%</b>
BEGINNING FUND BALANCE		15,048,983	13,028,985		13,028,985	11,664,675	(10.47)%
ENDING FUND BALANCE		<b>\$ 13,028,985</b>	<b>\$ 11,697,510</b>	<b>\$ (32,835)</b>	<b>\$ 11,664,675</b>	<b>\$ 11,134,914</b>	<b>(4.54)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Table 1

**10-Year Revenue Summary**

	<u>BUDGET ESTIMATES</u>		<u>ACTUAL</u>							
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<b><u>REVENUES</u></b>										
<u>Local sources:</u>										
Taxes:										
Ad valorem taxes	\$ 41,583,999	\$ 41,583,999	\$ 42,190,804	\$ 44,704,905	\$ 44,765,049	\$ 43,125,124	\$ 39,257,579	\$ 34,658,810	\$ 32,715,753	\$ 31,575,090
Sales and use taxes	29,506,800	29,506,800	29,935,106	27,452,014	30,827,994	33,286,062	32,655,508	32,910,356	28,382,069	28,758,946
Other										
Earnings on investments	280,408	280,058	174,932	168,805	225,319	207,987	369,291	171,481	443,929	226,014
Rentals, leases, royalties	673,320	87,000	105,524	285,348	185,052	397,478	570,389	878,745	1,113,434	1,004,171
Food service collections	1,430,200	1,383,900	1,413,815	1,453,072	1,503,086	1,553,252	1,479,014	1,408,135	1,465,297	1,442,538
Other local	2,497,541	2,482,732	2,910,901	4,170,625	14,614,728	2,620,642	2,995,107	2,234,002	2,411,515	2,136,440
<b>Total local sources</b>	<b><u>75,972,268</u></b>	<b><u>75,324,489</u></b>	<b><u>76,731,082</u></b>	<b><u>78,234,769</u></b>	<b><u>92,121,228</u></b>	<b><u>81,190,545</u></b>	<b><u>77,326,888</u></b>	<b><u>72,261,529</u></b>	<b><u>66,531,997</u></b>	<b><u>65,143,199</u></b>
<u>State sources:</u>										
Unrestricted grants-in-aid	73,542,092	68,758,492	66,262,268	65,294,836	65,113,435	65,093,143	65,881,707	64,543,414	67,027,455	65,216,519
Restricted grants-in-aid	1,323,511	1,751,403	1,209,492	1,507,764	1,081,011	2,356,594	2,777,934	885,995	1,142,783	1,710,905
Revenue in lieu of taxes	421,384	421,384	419,153	419,237	402,685	419,615	422,284	422,750	425,943	420,711
Revenue for or on behalf of LEA	2,062	2,118	2,118	2,592	3,163	7,427	4,690	5,533	3,952	13,366
<b>Total state sources</b>	<b><u>\$ 75,289,049</u></b>	<b><u>\$ 70,933,397</u></b>	<b><u>\$ 67,893,031</u></b>	<b><u>\$ 67,224,429</u></b>	<b><u>\$ 66,600,294</u></b>	<b><u>\$ 67,876,779</u></b>	<b><u>\$ 69,086,615</u></b>	<b><u>\$ 65,857,692</u></b>	<b><u>\$ 68,600,133</u></b>	<b><u>\$ 67,361,501</u></b>
<u>Federal sources:</u>										
Unrestricted grants-in-aid - direct							60	119	839	2,976,847
Restricted grants-in-aid - direct	489,346	508,265	342,992	363,766	361,438	387,625	364,310	475,941	506,498	481,643
Restricted grants-in-aid - sub grants	16,890,028	19,211,718	16,390,209	15,264,362	16,233,289	16,599,512	17,071,327	17,209,597	18,555,596	22,425,722
Revenue for/on behalf of LEA	422,700	476,400	631,009	673,275	476,716	445,779	433,579	490,721	457,476	420,132
<b>Total federal sources</b>	<b><u>\$ 17,802,074</u></b>	<b><u>\$ 20,196,383</u></b>	<b><u>\$ 17,364,210</u></b>	<b><u>\$ 16,301,403</u></b>	<b><u>\$ 17,071,443</u></b>	<b><u>\$ 17,432,916</u></b>	<b><u>\$ 17,869,276</u></b>	<b><u>\$ 18,176,378</u></b>	<b><u>\$ 19,520,409</u></b>	<b><u>\$ 26,304,344</u></b>
<b>Total revenues</b>	<b><u>\$ 169,063,391</u></b>	<b><u>\$ 166,454,269</u></b>	<b><u>\$ 161,988,323</u></b>	<b><u>\$ 161,760,601</u></b>	<b><u>\$ 175,792,965</u></b>	<b><u>\$ 166,500,240</u></b>	<b><u>\$ 164,282,779</u></b>	<b><u>\$ 156,295,599</u></b>	<b><u>\$ 154,652,539</u></b>	<b><u>\$ 158,809,044</u></b>

Sources:

Budget Estimates based on data in this report.

Actual 2018 excludes Fund 127 E.S.S.A. Other Fund which was discontinued at 6/30/2018 and not included in FY 2019 or FY 2020

Actual amounts are based on Comprehensive Annual Financial Reports that can be retrieved from

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

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Table 2

**10-Year Expenditure by Function Summary**

	BUDGET ESTIMATES		ACTUAL							
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Instruction:</b>										
Regular programs	\$ 49,544,622	\$ 48,155,860	\$ 47,185,350	\$ 48,803,329	\$ 51,114,025	\$ 53,003,765	\$ 51,915,782	\$ 49,269,013	\$ 49,583,244	\$ 48,830,571
Special programs	14,140,882	13,607,445	13,190,616	14,108,695	15,090,676	15,275,953	14,803,965	13,735,170	14,571,027	17,850,809
Other programs	12,619,901	13,723,684	13,326,391	12,574,314	13,157,469	13,571,916	12,995,651	12,317,750	13,722,985	13,403,581
<b>Support services:</b>										
Pupil support	11,943,645	11,838,420	11,864,525	13,322,351	13,630,719	13,748,861	13,764,062	12,672,664	12,172,038	9,770,457
Instructional staff support	4,677,312	5,611,323	4,850,981	5,904,093	6,010,192	6,039,400	6,379,230	6,203,072	5,273,162	7,941,811
General administration	2,370,737	2,551,641	2,409,113	2,680,829	5,654,047	2,845,670	2,599,454	2,521,720	2,524,883	2,292,020
School administration	7,794,267	7,730,120	7,941,463	8,223,060	8,149,626	8,045,087	8,244,751	7,956,317	7,868,073	7,610,566
Business services	1,730,544	1,708,794	1,710,483	1,686,701	1,721,484	1,820,298	1,792,286	1,603,442	1,597,240	1,424,229
Operation and maintenance	17,010,579	16,840,927	14,700,329	15,624,958	15,257,934	14,115,828	14,411,347	13,329,137	13,514,737	13,267,048
Pupil transportation	6,918,350	6,670,964	7,805,103	8,207,415	7,583,571	8,058,736	7,699,160	7,317,120	7,381,244	7,381,051
Central services	4,728,629	5,022,245	4,715,140	6,881,644	5,931,084	5,225,630	4,408,867	3,954,608	6,122,637	3,851,805
Food service operations	9,224,963	9,107,598	8,539,134	8,674,113	8,832,085	8,736,594	8,549,371	8,174,505	8,158,682	8,322,305
Community service operations	12,560	12,560	12,560	12,560	12,560	12,560	12,560	12,560	15,502	14,102
Facilities acquisition and construction	2,820,970	1,375,660	2,076,727	2,498,263	2,157,190	1,513,851	3,550,840	3,672,788	2,906,050	1,695,284
<b>Debt service:</b>										
Principal retirement	7,815,000	8,340,000	10,880,000	11,535,000	11,320,000	11,075,000	9,405,000	9,230,000	8,375,000	6,295,558
Interest and bank charges	3,395,784	3,688,234	3,130,335	3,069,326	3,663,937	4,214,935	4,109,994	4,335,816	4,155,910	4,250,413
Appropriations to type 1 charter schools	9,355,857	9,185,669	8,582,045	8,974,502	9,034,317	8,309,680	5,797,800	3,595,250	2,130,704	
<b>Total expenditures</b>	<b>\$ 166,104,602</b>	<b>\$ 165,171,144</b>	<b>\$ 162,920,295</b>	<b>\$ 172,781,153</b>	<b>\$ 178,320,916</b>	<b>\$ 175,613,764</b>	<b>\$ 170,440,120</b>	<b>\$ 159,900,932</b>	<b>\$ 160,073,118</b>	<b>\$ 154,201,610</b>

**Sources:**

Budget Estimates based on data in this report.

Actual 2018 excludes Fund 127 E.S.S.A. Other Fund which was discontinued at 6/30/2018 and not included in FY 2019 or FY 2020

Actual amounts are based on Comprehensive Annual Financial Reports that can be retrieved from



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Table 3

**10-Year Expenditure by Object Summary**

	BUDGET ESTIMATES		ACTUAL							
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Instruction:</b>										
Salaries	\$ 77,443,612	\$ 76,417,180	\$ 76,540,608	\$ 80,836,774	\$ 84,284,265	\$ 83,393,678	\$ 83,532,781	\$ 79,351,778	\$ 82,915,440	\$ 84,130,875
Employee Benefits	34,573,835	34,504,545	34,812,025	35,846,806	36,958,868	38,422,370	37,561,919	33,914,567	33,657,622	30,939,595
Professional and Technical Services	4,456,226	4,496,420	4,018,578	4,627,984	7,332,217	3,969,162	4,127,114	3,619,648	5,359,567	4,206,874
Purchased Property Services	6,840,543	5,880,005	5,912,175	6,570,217	5,765,949	4,915,233	6,436,293	3,168,178	5,086,973	4,980,858
Other Purchased Services	5,901,401	6,120,254	5,285,552	5,538,567	5,833,970	5,631,300	5,300,616	4,569,592	4,384,709	4,256,213
Materials and Supplies	15,737,042	15,873,652	12,978,488	15,043,331	13,418,416	14,878,495	13,359,129	13,270,763	12,774,737	12,830,587
Property	499,463	565,001	665,697	647,354	589,019	723,892	721,911	971,973	1,023,027	2,209,451
Debt Services and Other Expenditures	11,296,623	12,128,418	14,125,127	14,695,618	15,103,895	15,369,954	13,595,477	17,439,183	12,740,339	10,647,157
Appropriations to Type 1 Charter Schools	9,355,857	9,185,669	8,582,045	8,974,502	9,034,317	8,309,680	5,804,880	3,595,250	2,130,704	
<b>Total expenditures</b>	<b>\$ 166,104,602</b>	<b>\$ 165,171,144</b>	<b>\$ 162,920,295</b>	<b>\$ 172,781,153</b>	<b>\$ 178,320,916</b>	<b>\$ 175,613,764</b>	<b>\$ 170,440,120</b>	<b>\$ 159,900,932</b>	<b>\$ 160,073,118</b>	<b>\$ 154,201,610</b>

Sources:

Budget Estimates based on data in this report.

Actual 2018 excludes Fund 127 E.S.S.A. Other Fund which was discontinued at 6/30/2018 and not included in FY 2019 or FY 2020

Actual amounts are based on Comprehensive Annual Financial Reports that can be retrieved from

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Table 4

**10-Year Fund Balance by Category Summary**

	<b>Budget Estimates</b>		<b>Actual</b>							
	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
<b>Restricted Balances</b>										
101 Safety Tax	\$ 1,457,981	\$ 3,197,067	\$ 3,485,127	\$ 3,130,144	\$ 2,597,236	\$ (65,111)	\$	\$	\$	\$
102 Salary Supplement	164,143	164,164	164,164	111,034	1,272,404	2,195,433	3,460,184	3,896,804	4,393,241	4,773,190
103 Air Conditioning Maintenance	1,577,772	1,697,430	1,797,639	1,505,288	3,246,321	3,506,770	3,415,064	5,415,607	7,409,254	7,577,670
104 Retirement Supplement	16,730	15,435	14,188			2,211	1,012	1,012		
011 1995 Sales Tax Salary Reserve	1,355	1,388	1,388		6,084	2,090,834	4,279,188	5,647,541	6,516,110	8,821,603
012 1995 Sales Tax Textbook Reserve	245,905	665,332	845,855	540,557	863,808	593,848	531,956	1,605,802	356,079	1,827,358
013 1995 Sales Tax Technology Reserve	376,941	274,961	165,967	(66,141)	44,334	159,921	1,785,933	499,392	1,708,799	250,939
105 Child Nutrition	675,358	822,161	1,182,619	1,213,773	1,193,058	1,478,674	1,962,454	2,718,464	3,038,111	2,812,158
007 Debt Service	11,134,914	11,664,675	13,028,985	15,048,983	18,322,337	21,778,354	22,139,298	21,880,402	26,737,121	25,199,529
<b>Total Restricted</b>	<b>15,651,099</b>	<b>18,502,613</b>	<b>20,685,932</b>	<b>21,483,638</b>	<b>27,545,582</b>	<b>31,740,934</b>	<b>37,575,089</b>	<b>41,665,024</b>	<b>50,158,715</b>	<b>51,262,447</b>
<b>Committed Balances</b>										
014 Major Maintenance	(925,936)	(1,561,979)	(1,611,707)	(1,669,598)	(1,721,755)	(1,742,790)	(1,247,062)	(868,938)	(722,960)	(1,017,695)
015 Sixteenth Section Land	237,767	233,660	234,550	217,672	374,775	609,124	612,534	575,532	473,594	497,977
004 Medicaid				(295,908)	164,894	695,521	1,622,343	2,413,260	2,373,449	2,711,725
106 106 21st Century Horizon Fund	106,556	56,556	6,556	960,388	5,862,135					
<b>Total Committed</b>	<b>(581,613)</b>	<b>(1,271,763)</b>	<b>(1,370,601)</b>	<b>(787,446)</b>	<b>4,680,049</b>	<b>(438,145)</b>	<b>987,815</b>	<b>2,119,854</b>	<b>2,124,083</b>	<b>2,192,007</b>
<b>Unassigned</b>										
001 General Fund	8,792,464	3,672,011	304,105	(356,300)	150,710	3,601,504	5,258,595	5,907,555	4,089,097	7,006,260
<b>Total Unassigned</b>	<b>8,792,464</b>	<b>3,672,011</b>	<b>304,105</b>	<b>(356,300)</b>	<b>150,710</b>	<b>3,601,504</b>	<b>5,258,595</b>	<b>5,907,555</b>	<b>4,089,097</b>	<b>7,006,260</b>
<b>Total Fund Balance</b>	<b>\$23,861,950</b>	<b>\$20,902,861</b>	<b>\$19,619,436</b>	<b>\$20,339,892</b>	<b>\$32,376,341</b>	<b>\$34,904,293</b>	<b>\$43,821,499</b>	<b>\$49,692,433</b>	<b>\$56,371,895</b>	<b>\$60,460,714</b>

Sources:

Budget Estimates based on data in this report.

Actual amounts are based on Comprehensive Annual Financial Reports that can be retrieved from

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

**LAFOURCHE PARISH SCHEDULE  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Table 5

**10-Year Tax Levies and Collections Summary**

<b>Property Tax Levies and Collections</b>									
FISCAL YEAR	RATE PER \$1,000	NET ASSESSMENT	TOTAL TAX LEVY	CURRENT TAX COLLECTIONS	PERCENT	DELINQUENT	TOTAL	PERCENT	Sheriff 's 1%
					OF CURRENT TAX COLLECTED TO LEVY	TAX COLLECTION S	TAX COLLECTIONS	OF TOTAL TAX COLLECTED TO LEVY	from Ad Valorem Taxes for Retirement
(A) 2020	43.30	\$ 961,662,449	\$41,639,984	\$ 40,057,666	96.2%	\$ 337,834	\$ 40,395,500	97.0%	\$ 1,188,499
(A) 2019	43.30	961,662,449	41,639,984	40,057,666	96.2%	337,834	40,395,500	97.0%	1,188,499
2018	43.30	959,324,398	41,538,746	40,571,519	97.7%	401,682	40,973,201	98.6%	1,212,985
2017	43.30	1,063,044,930	46,029,845	43,271,911	94.0%	98,135	43,370,046	94.2%	1,334,857
2016	43.30	1,014,066,865	43,909,095	42,646,272	97.1%	831,713	43,477,985	99.0%	1,287,064
2015	43.30	983,154,513	42,570,590	41,776,119	98.1%	98,853	41,874,972	98.4%	1,250,151
2014	43.30	896,172,168	38,804,255	38,092,706	98.2%	31,729	38,124,435	98.2%	1,133,144
2013	43.30	807,061,314	34,945,755	33,591,563	96.1%	38,492	33,630,055	96.2%	1,028,755
2012	43.30	749,161,181	32,438,679	31,635,390	97.5%	121,327	31,756,717	97.9%	959,037
2011	43.30	733,980,871	31,781,372	30,573,799	96.2%	76,099	30,649,898	96.4%	925,192

**Sales and Use Tax Levies Tax Levies**

FISCAL YEAR	TOTAL TAX COLLECTIONS
(A) 2020	29,506,800
(A) 2019	29,506,800
2018	29,935,106
2017	27,452,014
2016	30,827,994
2015	33,286,062
2014	32,655,508
2013	32,910,356
2012	28,382,069
2011	28,758,946

Notes:

(A) Estimated

Sources:

Actual amounts are based on Comprehensive Annual Financial Reports that can be retrieved from  
[https://www.mylpsd.com/groups/5591/business\\_department/business\\_department](https://www.mylpsd.com/groups/5591/business_department/business_department)

**LAFOURCHE PARISH SCHOOL BOARD**  
**OPERATING BUDGET**  
**For Fiscal Year Ending June 30, 2020**

Table 6

**10-Year Tax Rate Summary**

**AD VALOREM TAXES BY ASSESSMENT YEAR**  
(TAX RATES PER \$1,000 OF ASSESSED VALUE)

DESCRIPTION	First	Last	Expiration	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
	Election	Election											
Constitutional Tax	(A)	(A)	(A)	\$ 3.63	\$ 3.63	\$ 3.63	\$ 3.63	\$ 3.63	\$ 3.63	\$ 3.63	\$ 3.63	\$ 3.63	\$ 3.63
Consolidated School District No. I Salary Supplement	1980	2019	2029	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49
Consolidated School District No. I Maintenance	(B) 1930	2019	2029	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49
Consolidated School District No. I Air Conditioning Maintenance	1981	2019	2030	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49
Consolidated School District No. I Retirement Supplement	2012	2019	2031	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00		
Consolidated School District No. I Safety	2015	2015	2024	4.00	4.00	4.00	4.00	4.00					
Consolidated School District No. I Bonds	(C)	(C)	(C)	11.20	11.20	11.20	11.20	11.20	15.20	15.20	15.20	17.20	17.20
				<u>\$ 43.30</u>	<u>\$ 43.30</u>	<u>\$ 43.30</u>	<u>\$ 43.30</u>	<u>\$ 43.30</u>	<u>\$ 43.30</u>	<u>\$ 43.30</u>	<u>\$ 43.30</u>	<u>\$ 43.30</u>	<u>\$ 43.30</u>

**SALES AND USE TAX BY FISCAL YEAR**

DESCRIPTION	First	Last	Expiration	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	Election	Election											
1965 Sales and Use Tax Proposition	1965	1965	(D)	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
1995 Sales and Use Tax Proposition	1995	1995	(D)	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
				<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>

Notes:

- (A) Constitutional millage is authorized by the constitution and does not require a election
- (B) The May 13, 1930 minutes are earliest on hand, and that references a renewal of the tax
- (C) Debt service millages are mandated by the constitution and the revised statues as long as their is outstanding debt
- (D) The sales and use tax propositions did not have expiration dates

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Table 7

**10-Year Assessed Value and Taxable Value of Property**

ASSESSMENT YEAR	REAL ESTATE	PERSONAL & BUSINESS PROPERTY	PUBLIC SECTOR	TOTAL ASSESSED VALUE	LESS: EXEMPTIONS	TOTAL TAXABLE VALUE	TOTAL DIRECT RATE/\$1000
2019	\$ 452,040,060	\$ 571,146,430	\$ 114,215,790	\$ 1,137,402,280	\$ 175,739,831	\$ 961,662,449	43.30
2018	452,040,060	571,146,430	114,215,790	1,137,402,280	175,739,831	961,662,449	43.30
2017	441,004,139	586,327,070	106,013,940	1,133,345,149	174,020,751	959,324,398	43.30
(A) 2016	425,506,009	708,466,480	101,972,430	1,235,944,919	172,899,989	1,063,044,930	43.30
2015	406,025,509	683,537,820	94,340,230	1,183,903,559	169,836,694	1,014,066,865	43.30
2014	392,998,466	663,671,640	95,324,040	1,151,994,146	168,839,633	983,154,513	43.30
2013	384,093,391	588,069,180	92,078,260	1,064,240,831	168,068,663	896,172,168	43.30
(A) 2012	367,318,309	513,543,230	93,326,040	974,187,579	167,126,266	807,061,313	43.30
2011	355,176,425	473,453,855	86,121,180	914,751,460	165,590,279	749,161,181	43.30
2010	346,619,585	472,057,695	81,495,410	900,172,690	166,191,819	733,980,871	43.30

Notes:

(A) Reassessment year: Article 7 Section 18(F) of the Louisiana constitution requires the Tax Assessor to reassess the values of property contained on the assessed values roll every four years.

The assessor adds property to the ad valorem tax rolls by first determining the fair market value of the property as it becomes subject to ad valorem tax. The assessor then applies the appropriate assessed valuation percentage to property's fair market value to determine gross taxable value. The percentages are:

- 10% for land, and improvements for residential purposes
- 15% for electric cooperative properties, excluding land, and other property
- 25% for public service properties, excluding land, and other property

The homestead exemption of \$75,000 is then deducted from property subject to the exemption in determining the net assessed value.

Under the laws of the State of Louisiana, the assessor is required to re-appraise all property subject to ad valorem tax every four years.

Source: Lafourche Parish Assessor's Office Reports for years 2010-2018

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Table 8

**Principal Property Tax Payers**

TAXPAYER	TYPE OF BUSINESS	2018		2009	
		TAXABLE ASSESSED VALUE	% OF TOTAL TAXABLE VALUE	TAXABLE ASSESSED VALUE	% OF TOTAL TAXABLE VALUE
Galliano Marine Service	Marine Contractors	\$ 100,084,980	8.8%		
Hornbeck Offshore Service	Marine Contractors	40,820,650	3.6%	\$ 13,713,110	1.7%
Harvey Gulf International	Marine Contractors	23,578,960	2.1%		
Cantium, LLC	Oil and Gas	22,864,960			
LOOP, LLC	Pipeline	19,997,020	1.8%	13,572,490	1.7%
Bristow US, LLC	Aviation Services	19,167,570	1.7%		
Mars Oil Pipeline Company	Pipeline	18,410,330	1.6%	13,680,180	1.7%
Entergy Louisiana, LLC	Electrical Utility	14,789,100	1.3%	10,279,250	1.3%
Shell Trending (US) Company	Oil and Gas	14,471,380	1.3%		
Chevron North Amer. Explore. & Product.	Oil and Gas	14,325,380	1.3%		
Choicest Offshore Service	Marine Contractors			23,669,460	2.9%
Seacor Offshore, LLC	Marine Contractors			15,321,860	1.9%
Discovery Gas Distribution LLC	Gas			13,562,980	1.7%
Chevron/Texaco Exploration	Oil and Gas			11,520,560	1.4%
Candies, Otto LLC	Marine Contractors			10,219,600	1.3%
Alpha Marine Services, LLC	Oilfield Services			9,813,730	1.2%
		<u>\$ 288,510,330</u>	<u>25.4%</u>	<u>\$ 135,353,220</u>	<u>16.6%</u>
<b>Total Assessed Values</b>		<u>\$ 1,137,402,280</u>		<u>\$ 813,781,910</u>	

Sources:

Lafourche Parish Assessor's Office Reports for years 2009 and 2018

**LAFOURCHE PARISH SCHOOL BOARD**  
**ORIGINAL BUDGET**  
For Fiscal Year Ending June 30, 2020

Table 9

**3-Year Minimum Foundation Program Summary**

DESCRIPTION	ACTUAL	BUDGET	BUDGET	Difference
	6/30/2018	6/30/2019	6/30/2020	2020- 2019
<b>CALCULATION OF STATE SHARE OF LEVEL 1 COST (basic cost of education)</b>				
Per pupil distribution base	\$ 3,961	\$ 3,961	\$ 4,015	\$ 54
Unweighted Count	14,006	14,042	13,944	(98)
Weighted Count	18,370	18,679	18,652	(27)
TOTAL COST LEVEL 1	72,761,629	73,988,311	74,887,539	899,228
Local Share %	(38.36)%	(36.31)%	(34.72)%	1.59%
Less Required Local Support	(27,912,552)	(26,868,110)	(26,000,196)	867,914
STATE SHARE OF COST LEVEL 1	\$ 44,849,077	\$ 47,120,201	\$ 48,887,343	\$ 1,767,142
<b>CALCULATION OF STATE SHARE OF LEVEL 2 COST (incentive to go past requirement)</b>				
Local Share of Level 1(required support)	\$ 27,912,552	\$ 26,868,110	\$ 26,000,196	\$ (867,914)
Local Property/Sales Tax (actual support)	74,801,189	71,383,973	71,380,222	(3,751)
Eligible Revenue (excess over required support)	46,888,637	44,515,863	45,380,026	864,163
State Share Factor	17.95%	21.22%	22.60%	1.38%
STATE SHARE OF COST LEVEL 2	8,416,390	9,445,283	10,256,406	811,123
<b>CALCULATION OF STATE SHARE OF LEVEL 3 &amp; 4 COST (unequalized cost)</b>				
L-3 Prior pay raises	\$ 10,573,830	\$ 10,601,008	\$ 10,527,023	\$ (73,985)
L-3 2019-2020 pay raises			967,712	967,712
L-3 Redistribution of Hold-Harmless	964,684	967,810	1,394,400	426,590
L-3 One-time payment for mandated cost	1,400,600	1,404,200	1,908,802	504,602
L-4 Foreign Language Associates	420,000	336,000	273,000	(63,000)
L-4 Foreign Language Stipends	34,000	46,000	30,000	(16,000)
L-4 Career Development Allocation	266,322	283,220	212,415	(70,805)
High Cost Service Allocation				
L-4 Supplemental Course Allocation	206,383	204,103	353,174	149,071
STATE SHARE OF COST LEVEL 3 & 4	13,865,819	13,842,341	15,666,526	1,824,185
<b>SUMMARY OF DISTRIBUTION</b>				
State Share of Cost Level 1	\$ 44,849,077	\$ 47,120,201	\$ 48,887,343	\$ 1,767,142
State Share of Cost Level 2	8,416,390	9,445,283	10,256,406	811,123
State Share of Cost Level 3 & 4	13,865,819	13,842,341	15,666,526	1,824,185
Adjustments for State-Wide Charter Schools	(831,623)	(1,178,571)	(1,258,603)	(80,032)
Other Adjustments	(37,395)	(437,138)	(9,580)	427,558
NEW FORMULA STATE AID	66,262,268	68,792,116	73,542,092	4,749,976
<b>DIVISION BETWEEN FUNDS</b>				
School Lunch Fund	\$ 1,546,100	\$ 1,546,100	\$ 1,546,100	\$ -
General Fund	64,716,168	67,246,016	71,995,992	4,749,976
TOTAL MFP	66,262,268	68,792,116	73,542,092	4,749,976

Sources:

State Department of Education retrieved from

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

**LAFOURCHE PARISH SCHEDULE  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Table 10

**Bonded Debt Summary**

<b>AMOUNTS BY ISSUE</b>							
ISSUE NAME	INTEREST RATES	ISSUE DATE	FINAL MATURITY DATE	ORIGINAL ISSUE	PRINCIPAL		PRINCIPAL
					OUTSTANDING	REDUCTIONS	OUTSTANDING
					7/1/2019		6/30/2020
2011 GO Series	2.000-5.000%	December 1, 2011	March 1, 2021	18,840,000	3,770,000	\$ 1,885,000	\$ 1,885,000
2012 GO Series	2.125-4.000%	September 18, 2012	March 1, 2032	18,000,000	13,270,000	795,000	12,475,000
2012 GO Refunding Series	1.000-5.000%	November 15, 2012	March 1, 2029	18,340,000	13,350,000	1,100,000	12,250,000
2013 GO Refunding Series	1.000-4.500%	March 28, 2013	March 1, 2030	14,680,000	11,545,000	830,000	10,715,000
2014 GO Series	1.000-4.000%	June 12, 2014	March 1, 2029	18,000,000	12,000,000	1,200,000	10,800,000
2015 GO Refunding Series	2.000-4.000%	April 14, 2015	March 1, 2032	7,605,000	6,790,000	400,000	6,390,000
2017 GO Series	3.000-5.000%	December 14, 2017	March 1, 2037	32,000,000	30,850,000	1,170,000	29,680,000
				<b>\$ 127,465,000</b>	<b>\$ 91,575,000</b>	<b>\$ 7,380,000</b>	<b>\$ 84,195,000</b>

<b>AMOUNTS BY YEAR DUE</b>			
YEAR	PRINCIPAL	INTEREST	TOTAL
2021	\$ 7,530,000	\$ 3,093,800	\$ 10,732,475
2022	5,825,000	2,817,600	10,623,800
2023	6,020,000	2,618,475	8,642,600
2024	6,250,000	2,413,537	8,638,475
2025	6,495,000	2,146,237	8,663,538
2026-2030	32,980,000	6,677,988	42,637,375
2031-2035	14,180,000	1,916,713	19,259,563
2036-2037	4,915,000	229,350	7,643,350
	<b>\$ 84,195,000</b>	<b>\$ 21,913,700</b>	<b>\$ 116,841,176</b>

<b>COMPUTATION OF LEGAL DEBT MARGIN</b>	
Gross Assessed Value	<u>\$ 961,662,449</u>
Debt Limitation 50% of Gross Assessed Value	\$ 480,831,225
Less Bonded Debt Issued and Outstanding	84,195,000
Less Bonded Debt Authorized but Not Issued	<u>62,000,000</u>
Legal Debt Margin	<u>\$ 334,636,225</u>

<b>ANNUAL BONDED DEBT EXPENDITURES COMPARED TO TOTAL EXPENDITURES AND NET ASSESSED VALUE</b>			
YEAR	BONDED DEBT EXPENDITURES	% OF TOTAL EXPENDITURES	% OF NET ASSESSED VALUE
2020	11,210,784	6.75%	1.17%
2019	12,028,234	7.28%	1.25%
2018	14,010,335	8.59%	1.46%
2017	14,604,326	8.45%	1.37%
2016	14,983,937	8.40%	1.48%
2015	15,289,935	8.71%	1.56%
2014	13,514,994	7.93%	1.51%
2013	13,565,816	8.48%	1.68%
2012	12,530,910	7.83%	1.67%
2011	10,545,971	6.84%	1.44%



**LAFOURCHE PARISH SCHEDULE  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Table 11

**Certificates 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>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	\$ 905,000	\$ 435,000	\$ 470,000

**AMOUNTS BY YEAR DUE**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2021	470,000	21,150	491,150
	<u>\$ 470,000</u>	<u>\$ 21,150</u>	<u>\$ 491,150</u>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Table 12

**10-Year Student Count Summary**

YEAR	OCTOBER 1 COUNT	JUNE 30 COUNT	REVENUE PER STUDENT	EXPENDITURE PER STUDENT
2020	14,595		\$ 11,584	\$ 11,381
2019	14,532	14,445	11,454	11,366
2018	14,662	14,511	11,048	11,112
2017	14,756	14,597	10,962	11,709
2016	14,810	14,558	11,870	12,041
2015	14,875	14,684	11,193	11,806
2014	14,787	14,567	11,110	11,526
2013	14,692	14,390	10,638	10,884
2012	14,495	14,286	10,669	11,043
2011	14,551	14,216	10,914	10,597
2010	14,629	14,411		

Notes:

October 1 counts for years 2019 to 2019 are the official student counts for October 1 as reported to the State Department of Education

October 1 count for 2020 is estimated

June 30 counts are the official student counts for June 30 as reported to the State Department of Education

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

Table 13

**10-Year Parish Economic Summary**

YEAR	POPULATION (A)	PERSONAL INCOME (IN THOUSANDS)	PER CAPITA PERSONAL INCOME	TOTAL EMPLOYMENT (B)	UNEMPLOYMENT RATE % (B)
2019	N/A	N/A	N/A	42,635	4.1
2018	N/A	N/A	N/A	41,538	4.6
2017	98,426	\$ 4,349,676	\$ 44,192	42,739	5.1
2016	98,617	4,210,283	42,693	44,298	6.1
2015	98,363	4,446,299	45,203	45,745	5.5
2014	97,901	4,497,966	45,944	44,565	4.6
2013	97,254	4,208,166	43,270	41,051	5.3
2012	97,177	4,092,218	42,111	39,624	5.6
2011	97,011	3,872,661	39,920	40,252	6.3
2010	96,737	3,896,491	40,279	39,000	6.0
2009	96,080	3,817,705	39,735		
2008	95,603	4,002,273	41,863		

Notes:

- A) Population, Personal Income and Per Capita Personal Income from CAINC4 retrieved from <https://www.bea.gov/data/>
- B) U. S. Bureau of Labor Statistics rate as of the month of May for each year retrieved from <https://beta.bls.gov>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Exhibit 1**

**Fund Accounting**

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**OVERVIEW**

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.

**FUNDS**

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.

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
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**Exhibit 1**

**Fund Accounting**

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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 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 and for the other

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Exhibit 1**

**Fund Accounting**

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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 that 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 overcome educational disruption, cultural language barriers, social isolation, and other

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Exhibit 1**

**Fund Accounting**

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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.

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.

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

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Exhibit 1**

**Fund Accounting**

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expenditures, which are restricted to the repayment of the School Board's general obligation bonds. The balance in this fund is



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Exhibit 2**

**Glossary of Terms - Objects**

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**REVENUE AND OTHER SOURCE OBJECTS**

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. Other Sources of Funds are non-revenue inflows that increase fund balance.

**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.

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Exhibit 2**

**Glossary of Terms - Objects**

---

**REVENUE AND OTHER SOURCE OBJECTS**

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 that are 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.

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
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**Exhibit 2**

**Glossary of Terms - Objects**

---

**REVENUE AND OTHER SOURCE OBJECTS**

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

**55000-55900 Other Sources of Funds:**

55100-55199 Issuances of Bonds Proceeds from the sale of bonds including bond principal, and accrued interest and premiums on bonds sold.

55200-55299 Transfers In Used to classify operating transfers from other funds of the district. These funds will not have to be replaced.

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Exhibit 2**

**Glossary of Terms - Objects**

---

**REVENUE AND OTHER SOURCE OBJECTS**

55300 Proceeds from the Disposal of Real or Personal Property Used to classify operating transfers from other funds of the district. These funds will not have to be replaced.

55500 Capital Lease Proceeds Proceeds from capital leases.

**EXPENDITURE AND OTHER USE OBJECTS**

Expenditures are uses of funds that result from the normal activities of the board and generally do not include interfund amounts. Other Uses of Funds are non-expenditure outflows that reduce fund balance. Expenditures are divided into categories; 1) by object, which is the nature of the expenditure (see Glossary of Terms – Objects), and 2) by function that is the reason the expenditure is incurred. The following is a description the object categories which is the second part of the account number displayed in the Account # column.

50100-50199 Salaries Full-time, part-time, and prorated portions of the costs for work performed by permanent employees of the LEA.

50111 Officials/Administrators/Managers

50112 Teachers

50113 Therapists/Specialists/Counselors

50114 Clerical/Secretarial

50115 Para-professionals/Aides

50117 Skilled Crafts

50118 Degreed Professionals

50123 Substitute Teacher

50124 Substitute Employee Other Than Teacher

50140 Salaries for Sabbatical Leave

50150 Stipend Pay

50200-50299 Employee Benefits Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are, nevertheless, part of the cost of personal services. Such amounts must be distributed to each function according to the employee's assignment.

50210 Group Insurance

50220 FICA Contributions

50225 Medicare Contributions

50231 Louisiana Teachers' Retirement System Contributions

50233 Louisiana School Employees' Retirement System Contributions

50239 Other Retirement Contributions

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
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**Exhibit 2**

**Glossary of Terms - Objects**

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<b>EXPENDITURE AND OTHER USE OBJECTS</b>
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- 50240 Educational Reimbursement
- 50250 Unemployment Compensation
- 50260 Workers Compensation
- 50270 Retiree Health Benefits
- 50281 Sick Leave Severance Pay
- 50282 Annual Leave Severance Pay
- 50290 Other Employee Benefits

50300-50399 Purchased Professional and Technical Services Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are, nevertheless, part of the cost of personal services. Such amounts must be distributed to each function according to the employee's assignment.

- 50313 Pension Fund Deduction from Ad Valorem Taxes
- 50316 Election Fees
- 50332 Legal Services
- 50333 Audit/Accounting Services
- 50334 Architect/Engineering Services
- 50320 Purchased Educational Services
- 50339 Other Professional Services
- 50340 Purchased Technical Services

50400-50499 Purchased Professional and Technical Services are services purchased to operate, repair, maintain, and rent property owned or used by the LEA. Persons other than LEA employees perform these services. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

- 50411 Water/Sewage
- 50421 Disposal Services
- 50424 Lawn Care
- 50430 Repairs and Maintenance Services
- 50441 Renting Land and Buildings
- 50442 Rental of Equipment and Vehicles
- 50450 Construction Services

50500-50599 Other Purchased Services Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA (separate from professional and technical services or property services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

- 50521 Liability Insurance

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Exhibit 2**

**Glossary of Terms - Objects**

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<b>EXPENDITURE AND OTHER USE OBJECTS</b>
--

50522 Property Insurance

50523 Fleet Insurance

50524 Errors and Omissions Insurance

50525 Faithful Performance Bonds

50530 Communications (Phone, Internet and Postage)

50540 Advertising and Public Notices

50561 Tuition to Other In-State LEA's

50562 Tuition to Other LEAs Outside the

50563 Tuition to Private Sources

50582 Travel Expense Reimbursement

50583 Operational Allowance

50600-50699 Other Purchased Services Amounts paid for items that are consumed, worn out, or deteriorated through use; or for items that lose their identity through fabrication or incorporation into different or more complex units or substances. Refer to the criteria for distinguishing between a supply and an equipment item.

50610 Materials and Supplies

50615 Supplies – Technology Related

50621 Natural Gas

56622 Electricity

50626 Fuel

50631 Purchased Food

50632 Commodities

50641 Library Books

50642 Textbooks

50643 Workbooks

50644 Periodicals

50700-50799 Property Expenditures for acquiring capital assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.

50710 Land and Improvements

50720 Buildings

50731 Machinery

50732 Vehicles

50734 Technology Related Hardware

50735 Technology Software

50800-50899 Debt Service and Miscellaneous Expenditures for interest on bonds or notes, and amounts paid for goods and services not otherwise classified previously.

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Exhibit 2**

**Glossary of Terms - Objects**

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<b>EXPENDITURE AND OTHER USE OBJECTS</b>
--

50810 Dues and Fees

50820 Judgments against The LEA

50831 Redemption of Principal

50833 Bond Issuance and Other Debt-Related Costs

50900-50999 Other Uses of Funds This series of object codes is used to classify transactions that are not properly recorded as expenditures to the LEA, but require control and reporting by the school district.

50932 Operating Transfers out

50932 Indirect Cost

50940 Transfers to Charter Schools

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Exhibit 3**

**Glossary of Terms - Projects**

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**EXPENDITURE AND OTHER USE FUNCTIONS**

**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.

1210 Special Education Programs for special needs (including summer and Pre-School programs.

1220 Gifted and Talented Programs for special needs (including summer and Pre-School programs.

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.

1410 Co-curricular Activities

1420 Athletic Programs

1450 Junior ROTC Program

1460 After-School Programs (not Special Education)

1480 Alternative School Programs

1490 Other Programs

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

1510 Every Student Succeeds Act /Culturally Deprived Programs

1520 English Language Acquisition Group

1530 Pre-Kindergarten Programs

1590 Other Special Programs

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.

2110 Attendance and Social Work Services

2120 Guidance Services (All Students)

2130 Health Services (All Students)



**LAFOURCHE PARISH SCHOOL BOARD**  
**OPERATING BUDGET**  
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**Exhibit 3**

**Glossary of Terms - Projects**

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<b>EXPENDITURE AND OTHER USE FUNCTIONS</b>
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2140 Educational Assessments (Special Needs)

2150 Speech Pathology & Audiology Services (Special Needs)

2160 Occupational Therapy & Related Services (Special Needs)

2190 Other Pupil Support Services

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.

2210 Improvement of Instructional Services

2211 Regular Programs - Elementary and Secondary

2212 Special Education Programs - Special Needs

2214 Other Special Programs - Every Student Succeeds Act (ESSA),  
Bilingual, Headstart, and Early Childhood

2215 Career and Technical Education Programs

2219 Improvement of Other Educational Programs

2230 Instructional Staff Training Services

2231 Staff Training Regular Education

2234 Staff Training Other Special Programs - Every Student Succeeds Act  
(ESSA), Bilingual, Headstart, and Early Childhood

2235 Staff Training Career and Technical Education Programs

2250 Library / Media Services

2252 School Library/Media Services

2250 Employee Benefits (Library / Media Services)

2290 Other Instructional Staff Services

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

2310 Board of Education Services

2320 Executive Administrative Services

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.

2510 Fiscal Services (Internal Auditing, Budget, Payroll, Financial, etc.)

2520 Purchasing Services

2540 Printing, Publishing and Duplicating Services

2590 Other Business 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.

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2020**

**Exhibit 3**

**Glossary of Terms - Projects**

---

<b>EXPENDITURE AND OTHER USE FUNCTIONS</b>
--

2620 Operation and Maintenance of Buildings

2630 Care and Upkeep of Grounds

2640 Care and Upkeep of Equipment

2590 Employee Benefits – Operation and Maintenance

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

2710 Supervision of Student Transportation

2720 Regular Transportation

2730 Special Needs Transportation

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

2810 Planning, Research, Development & Evaluation

2820 Information Services

2830 Personnel (Human Resources) Services

2840 Administrative Technical Services (Data Processing)

2890 Other Central Service Services

**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 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 because 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.

**LAFOURCHE PARISH SCHOOL BOARD**  
**OPERATING BUDGET**  
**For Fiscal Year Ending June 30, 2020**

**Exhibit 3**

**Glossary of Terms - Projects**

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**EXPENDITURE AND OTHER USE FUNCTIONS**

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 are proceeds from the sale of land, building, improvements, furniture or equipment that is no longer of use to the Board.