



Lafourche Parish School Board

OPERATING BUDGET

JUNE 30, 2021

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LAFOURCHE SCHOOL BOARD



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OPERATING BUDGET

***For Fiscal Year Ending
June 30, 2021***

LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
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Budget Message

BUDGET HIGHLIGHTS

The following summary of the major budget highlights provides a quick overview of the most important elements and issues related to the Operating Budget for June 30, 2021. The budget:

- ❑ Provides for a student enrollment of 14,106 that results in a revenue per student of \$12,120 and in an expenditure per student of \$12,219, and provides for 1,882 full time employee positions
- ❑ Revenues have increased by \$3.17 million as a result of a \$4.97 million increase in the Federal grant revenue, a \$1.12 million increase in State grant revenue, and a decrease of \$2.92 million in local revenue
- ❑ Expenditures have increased by \$6.25 million as a result of the board's authorization of a step increase for all employees and the awarding of \$4.76 million in CARES Act funds in response to the COVID-19 pandemic.
- ❑ Includes funding for the salary schedule changes of
 - A one-step increase to the salary schedule for 2020-2021 fiscal year for all employees
 - Continuation of the provision of the \$1,000 state increase for certified personnel and the \$500 state increase for support staff
- ❑ Fund Balances are estimated to grow by 8.97% by June 30, 2021 with the 001 General Fund ending unassigned balance to be \$14.52 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 2021 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.

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

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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 recently adopted a new strategic plan, the 2019-2024 Five Year Strategic Plan. The following are excerpts from the 2019-2024 plan:

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

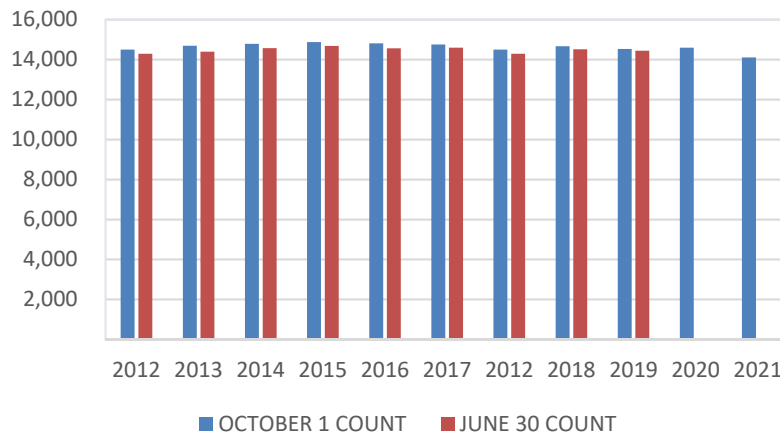
Because maintaining the high level of student performance is the top goal of this budget, the discussion of its adequacy starts with students. Diagram 1 contains the actual student counts as of

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October 1st for the fiscal years 2012 through 2019, and the estimated count for the fiscal years 2020-2021 compared to the actual student counts as of June 30 for fiscal years 2012 – 2019.

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

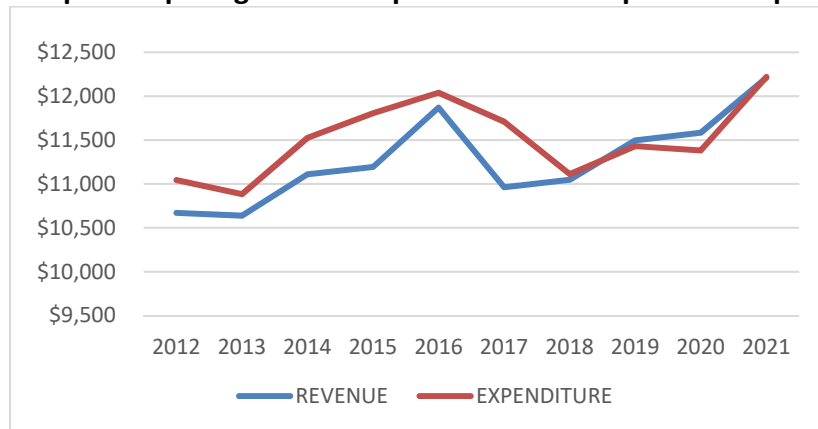


Note: Based on Table 12 10-Year Student Count Summary

The trend has been one where the June 30th balance is lower than the October 31st 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 two times in ten years where revenues exceeded expenditures (FY2019 and FY 2020). The big increase in FY 2016 was due to the revenue and expenditures associated the BP oil spill settlement. The budgeted revenue for FY2021 includes CARES Act funding associated with the COVID-19 pandemic.

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



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

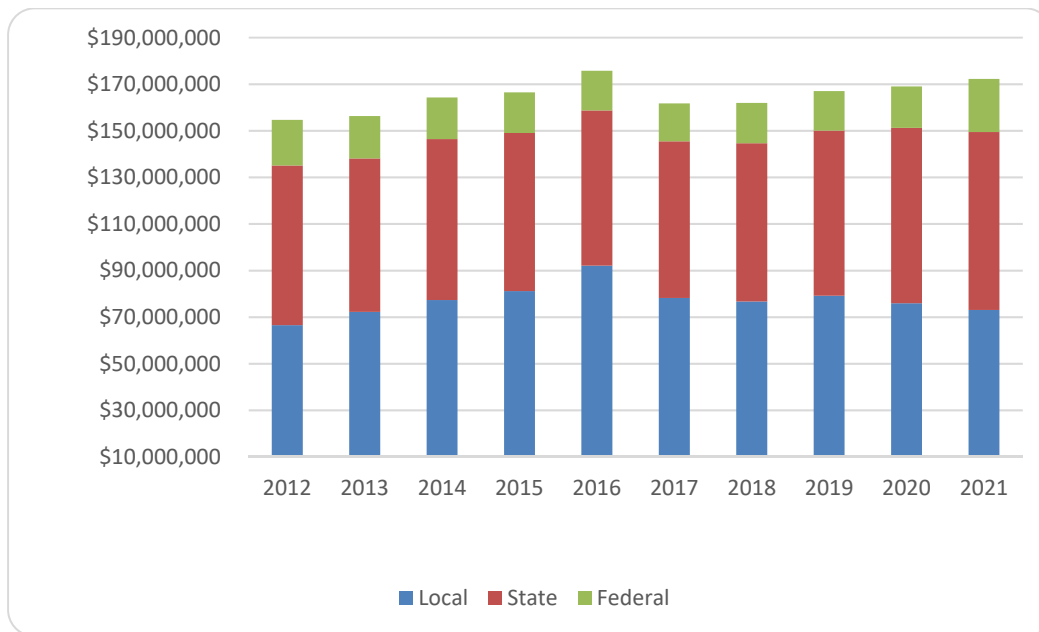
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REVENUE ANALYSIS

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. FY2021 Federal revenue is anticipated to increase due to the CARES Act funding provided in response to the COVID-19 pandemic.

Diagram 3. 10-Year Chart of Revenues by Source



Note: Based on Table 1 10-Year Revenue Summary

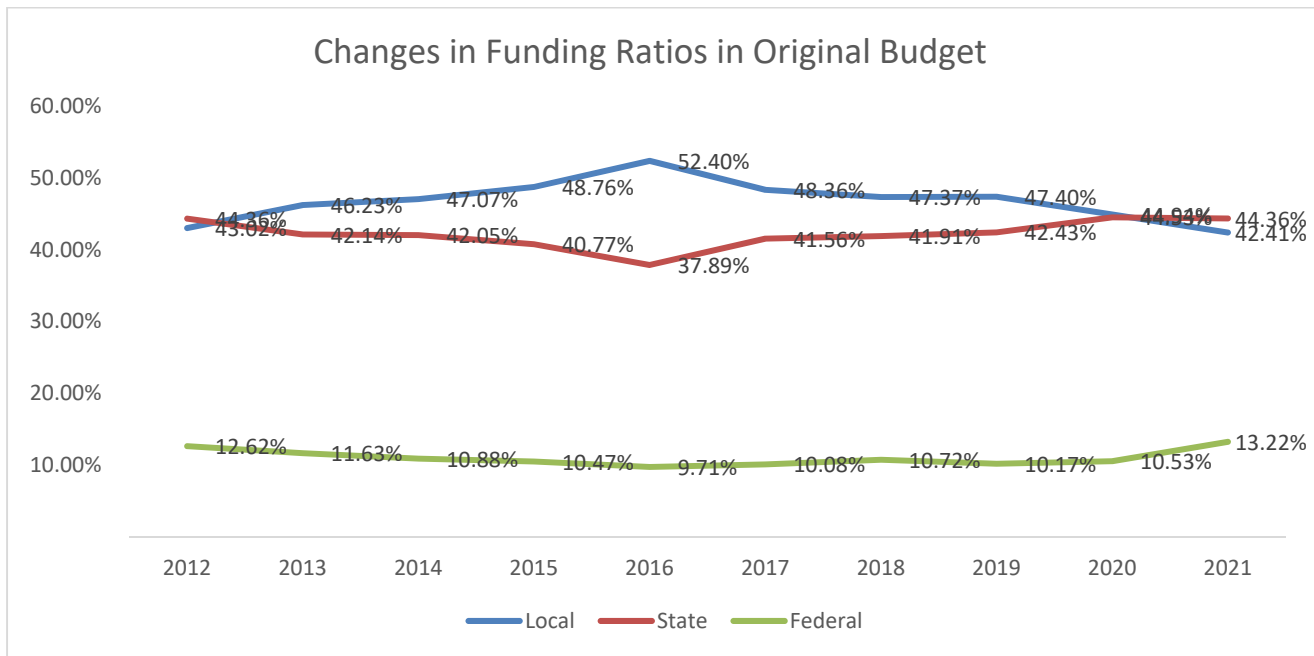
Diagram 4 has a better illustration of the changes in funding between the three major categories. You will note that the local share of revenues is higher than the state share in eight of the ten years included in the graph. This trend can be attributed to the State Legislature's removal of the 2.75% 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% instead of 2.75%. Finally, the big gap in FY 2016 was due to the revenue and expenditures associated the BP

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oil spill settlement. The effects of the COVID-19 pandemic are anticipated to have a negative effect on the FY2021 local revenues.

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 2020 Comprehensive Budget and the amounts reported in the 2021 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	\$ (0.70)	\$ (1.93)	\$ (0.06)	\$ (0.23)	\$ (2.92)
43000-9999	State Revenues	(0.01)		1.13		1.12
44000-9999	Federal Revenues	0.04	(0.26)	5.19		4.97
	Total Revenues	\$ (0.67)	\$ (2.18)	\$ 6.26	\$ (0.23)	\$ 3.17

Note: Amounts are in \$millions

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

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	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2021 CHANGE
43110 - 115	State Public School Fund (MFP)	\$ 68.79	\$ 73.54	\$ 73.54	\$
41111 - 114	Ad Valorem Taxes	42.27	41.58	40.36	(1.22)
41131	Sales and Use Taxes	30.08	29.51	28.42	(1.09)
44415	School Food Service - Federal Support	5.79	5.76	5.42	(0.34)
44541	E. S. S. A Title I	4.93	4.59	5.24	0.65
44531	I. D. E. A Part B			4.76	4.76
41610	Food Service Meal Charges	2.97	3.98	3.49	(0.49)
44590	Other Federal - Restricted through State	0.80	0.80	1.92	1.13
44545	E.S. S. A. Title II - A - Improving Teacher Quality	2.43	0.83	0.84	0.01
41991	Medicaid Reimbursement	1.08	1.03	0.59	(0.44)
	Total Top Ten Revenue Sources	159.14	161.62	164.58	2.96
	All Other Revenues	7.93	7.44	7.65	0.21
	Total Revenue Sources	\$ 167.07	\$ 169.06	\$ 172.23	\$ 3.17

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 FY2021 is equal to that of the FY 2020 appropriation, as the legislature took no action on the FY2021 BESE proposed formula; therefore, the FY2020 formula remains in effect. The FY2020 formula accommodated an increase in the base per pupil amount of 1.375% from \$3,961 to \$4,015; and funded a \$1,000 raise for certificated personnel and a \$500 raise for support personnel

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(pay raise plus employer retirement contributions). This formula is utilized in the FY2021 budget also. Chart 3 contains a summary of the changes to the 2021 MFP allotment to the District:

Chart 3. MFP Formula Summary by Level

CATEGORY	TOTAL	CHANGE FROM 2020 FORMULA
Level 1	\$ 50.08	\$ 1.20
Level 2	10.68	0.43
Levels 3 & 4	16.03	0.36
Adjustments for State-Wide Charter Schools	(1.55)	(0.29)
Other Adjustments		0.01
	\$ 75.25	\$ 1.71

Notes: Amounts are in \$millions
Based on Table 9 3-Year Minimum Foundation Program Summary

The \$1.2 million increase in Level 1 is due to the continuation of 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 \$0.36 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 trend continued during 2019. The amount included in the 2021 Budget of \$41.88 million is the same amount estimated as of March 31, 2020 for 2020 Comprehensive Budget.

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. It is expected at this time that FY 2020 collections will exceed budget estimates by \$986,820 or by about 3.34%. Because the change is so small and because there is still uncertainty in the amount to be collected for June 2020, and due to the prediction for decline associated with the COVID-19 pandemic, the 2021 Budget estimate is set at \$28.41 million, which is less than the amount that was included in the 2020 Comprehensive Budget.

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 included five more schools, and in FY2021 two additional schools will be added, which is expected to bring in additional federal reimbursements while reducing the amount collected from students 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 2021 estimate for this source is \$5.4 million, which is less than was included in the 2020 Comprehensive Budget, due to the potential negative effects of the COVID-19 pandemic on the food service program.

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 2020 and 2021.

Chart 4. Two-Year Recap of Title 1 Enrollment

CATEGORY	2020	2021
Public	9,024	9,237
Non-public	154	153
	11,198	9,390

The activities of this grant are reported in the 120 E.S.S.A. Title I Fund. The amount estimated for the FY 2021 is \$5.23 million, which is an increase of \$0.64 million from the FY 2020 estimated. The amount included is based on the latest notifications from the State Department of Education.

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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 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 2021 is \$3.49 million, which is a reduction of \$0.49 million from the FY 2020 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 2021 estimate for this source is \$1.20 million, which is \$0.28 less than the estimated actual for FY 2020.

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	2020	2021	2021 CHANGE
93.558B	Temporary Assistance for Needy Families, Child and Family Services	LA4 Early Childhood Program	\$ 0.87	\$	\$ (0.87)
84.196A	McKinney-Vento Homeless Children and Youth Program Funds	McKinney-Vento Homeless	0.12	0.19	0.07
84.196A	Striving Readers Comprehensive Literacy Program	School Improvement		0.17	0.17
93.575	Child Care and Development Block Grant	Early Childhood-Cohort 3	0.05	0.23	0.18
		Total	\$ 1.03	\$ 0.59	\$ (0.44)

Note: Amounts are in \$millions

The majority of this source is from Early Childhood-Cohort 3, which is being used by the State in combination with State funds for its LA 4 Early Childhood Program. The State support for the LA 4 Early Childhood Program is the major funding source for the District’s pre-k program.

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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.

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 2021 is \$1.24 million, which is an increase of \$0.32 million from the FY 2020 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 2021 is \$0.84 million, which is a \$0.13 million increase over the FY 2020 estimate. The amount included is based on the latest notifications from the State Department of Health.

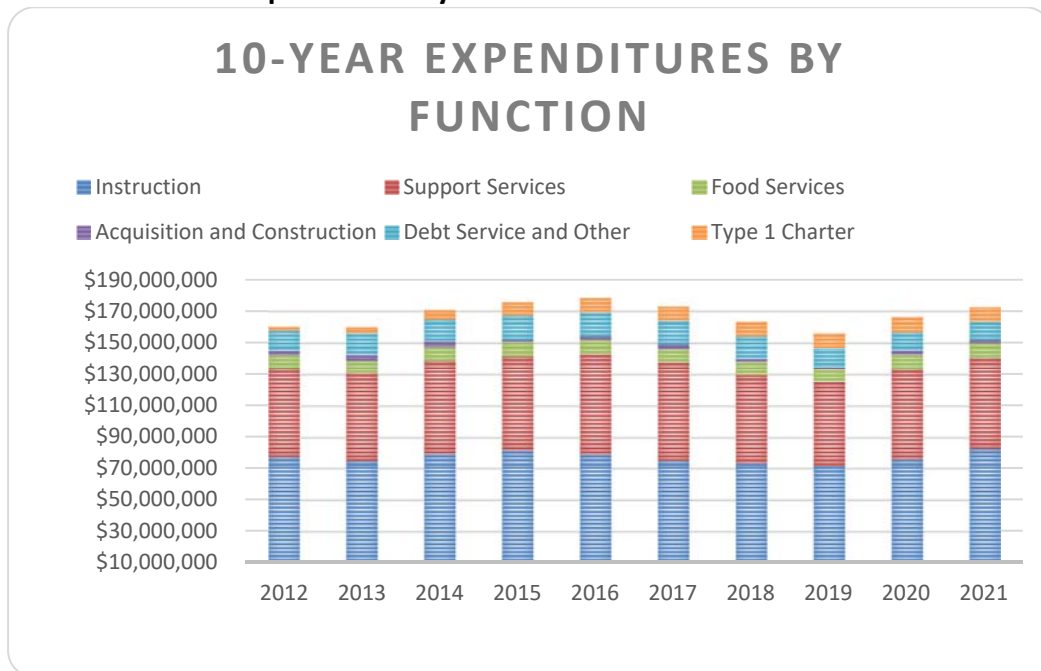
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EXPENDITURE ANALYSIS

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

Chart 7 shows the differences between expenditure amounts reported in the 2020 Comprehensive Budget and the 2021 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

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from local non-grant revenues and those that include grant revenues. Facilitating the explanation of changes was the 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	\$ 1.41	\$ (0.15)	\$ 0.23	\$	\$ 1.49
50200	Employee Benefits	0.23	(0.14)	0.04		0.13
50300	Professional and Technical Services	0.10	(0.54)	0.02		(0.42)
50400	Purchased Property Services	0.16	(0.96)	(0.03)		(0.84)
50500	Other Purchased Services	0.02	(0.02)	2.55		2.55
50600	Materials and Supplies	0.94	(0.02)	1.79		2.72
50700	Property	0.05	0.02	(0.07)		0.00
50800	Debt Services and Other Expenditures	0.02	0.02	0.82	(0.11)	0.74
50900	Appropriations to Type 1 Charter Schools	(0.12)				(0.12)
	Total Expenditures	\$ 2.81	\$ (1.80)	\$ 5.35	\$ (0.11)	\$ 6.25

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 6/20/2019	BUDGET 6/30/2020	BUDGET 6/30/2021	2021 CHANGE
50100	Salaries	\$ 73.50	\$ 77.44	\$ 78.93	\$ 1.49
50200	Employee Benefits	33.31	34.58	34.71	0.13
50300	Professional and Technical Services	3.99	4.46	4.04	(0.42)
50400	Purchased Property Services	4.53	6.84	6.00	(0.84)
50500	Other Purchased Services	5.44	6.05	8.60	2.55
50600	Materials and Supplies	13.44	15.58	18.30	2.72
50700	Property	0.49	0.50	0.50	0.00
50800	Debt Services and Other Expenditures	12.10	11.30	12.04	0.74
50900	Appropriations to Type 1 Charter Schools	9.19	9.36	9.24	(0.12)
	Total Expenditures	\$ 156.00	\$166.10	\$ 172.36	\$ 6.25

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

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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 2021 Budget

ACCOUNT #	DESCRIPTION	OPERATING BUDGET 6/30/2020
50112	Teachers	907
50111	Officials/Administrators/Managers	120
50116	Service Workers	314
50115	Para-professionals/Aides	290
50113	Therapists/Specialists/Counselors	109
50114	Clerical/Secretarial	98
50118	Degreed Professionals	35
50119	Other Regular Employee Salaries	37
	Other Employees	25
	Total	1,935

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 2021, the 50112 Teachers category will account for 57.30% (56.09% in FY 2019 and 55.81% in FY 2020) of all salaries.

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

ACCOUNT #	DESCRIPTION	ACTUAL 6/30/2019	BUDGET 6/30/2020	OPERATING BUDGET 6/30/2021	CHANGE FROM 6/30/2020
50112	Teachers	\$41.65	\$44.02	\$44.66	\$0.64
50111	Officials/Administrators/Managers	7.08	7.31	7.41	0.1
50116	Service Workers	6.46	6.66	6.78	0.12
50113	Therapists/Specialists/Counselors	5.4	5.8	5.78	0.31
50115	Para-professionals/Aides	5.61	5.81	6.11	(0.04)
50114	Clerical/Secretarial	2.33	2.43	2.45	0.02
50118	Degreed Professionals	1.83	1.93	1.67	(0.26)
50119	Other Regular Employee Salaries	1.23	1.3	1.3	0
	Other Salaries	1.91	2.18	2.77	(0.40)
	Total	\$73.50	\$77.44	\$78.93	\$0.49

Notes: Amounts are in \$millions
Categories in order of highest to lowest FY 2021 balance

The salaries category grew by \$0.49 million because the School Board authorized a step increase for all full-time employees for fiscal 2021.

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Employee Benefits

Employee benefits will only increase by \$0.12 million because of stability in salary expenditures.

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

ACCOUNT #	DESCRIPTION	ACTUAL 6/30/2019	BUDGET 6/30/2020	OPERATING BUDGET 6/30/2021	CHANGE FROM 6/30/2020
50230	Retirement Contributions	\$18.47	\$19.32	\$19.42	\$0.10
50210	Employee Insurance	7.81	8.07	7.99	(0.08)
50270	Retiree Insurance	4.52	4.5	4.51	0.01
50260	Workers Compensation	1.04	1.19	1.2	0.01
50225	Medicare	0.95	1.01	1.02	0.01
	All Other Benefits	\$0.52	0.48	0.57	0.07
	Total	\$33.31	\$34.57	\$34.71	\$0.12

Notes: Amounts are in \$millions
Categories in order of highest to lowest FY 2021 balance

The retirement contributions are 55.94% of the amount expended in employee benefits. The Teacher Retirement System of Louisiana will assess 25.8% of salary for FY 2021 (26.0% for FY 2020), while the Louisiana School Employee Retirements System will assess 28.70% of salary (29.40% for FY 2020). 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.

Professional and Technical Services

The 50313 Pension Fund Deduction is 32.50% 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 6/30/2019	BUDGET 6/30/2020	OPERATING BUDGET 6/30/2021	CHANGE FROM 6/30/2020
50313	Pension Fund Deduction	\$1.30	\$1.30	\$1.31	0.01
50320	Purchased Educational Services	0.71	0.91	0.92	0.01
50300	Purchased Professional and Technical Services	0.76	0.77	0.46	(.31)
50340	Purchased Technical Services	0.63	0.75	0.75	0
50334	Architect/Engineering Services	0.17	0.39	0.15	(.24)
	Other Services	0.42	0.34	0.44	1.0
	Total	\$3.99	\$4.46	\$4.03	(\$0.43)

Notes: Amounts are in \$millions
Categories in order of highest to lowest FY 2021 balance

The \$0.43 reduction in the Professional and Technical Services category is a 9.64% change from the FY 2020 total.

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Purchased Property Services

The majority of the change in the Purchased Property Services expenditure category is from the 50450 Construction Services, which is 31.77% of the category total.

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

ACCOUNT #	DESCRIPTION	ACTUAL 6/30/2019	BUDGET 6/30/2020	OPERATING BUDGET 6/30/2021	CHANGE FROM 6/30/2020
50450	Construction Services	\$0.69	\$2.32	\$1.91	(\$0.42)
50442	Rental of Equipment and Vehicles	1.71	1.75	1.86	0.11
50430	Repairs and Maintenance Services	1.3	1.93	1.35	(0.58)
	Other Property Services	0.83	0.84	0.88	0.03
	Total	\$4.53	\$6.84	\$6.00	(\$0.86)

Notes: Amounts are in \$millions
Categories in order of highest to lowest FY 2021 balance

The category is being decreased by \$0.86 million, which is a 12.28% decrease over FY 2020.

Other Purchased Services

The 50530 Communications (Phone, Internet and Postage) represents 54.65% 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 6/30/2019	BUDGET 6/30/2020	OPERATING BUDGET 6/30/2021	CHANGE FROM 6/30/2020
50530	Communications (Phone, Internet and Postage)	\$1.88	\$1.98	\$4.70	\$2.72
50521	Insurance (Other Than Employee Benefits)	2.19	2.18	2.20	0.02
50561	Tuition to Other Agencies	0.67	0.85	0.67	(0.18)
50582	Travel Expense Reimbursement	0.5	0.74	0.55	(0.19)
	Other Purchased Services	0.2	0.15	0.48	0.33
	Total	\$5.44	\$5.90	\$8.60	\$2.70

Notes: Amounts are in \$millions
Categories in order of highest to lowest FY 2021 balance

The increase of \$2.70 million in the Other Purchased Services category is a 45.76% increase from the FY 2020 amount.

Materials and Supplies

The Materials and Supplies budget will increase by \$2.57 million or by 16.33% of the FY 2020 total as shown in Chart 15. The change can be largely contributed to the expansion of virtual learning made necessary by the COVID-19 pandemic.

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

ACCOUNT #	DESCRIPTION	ACTUAL 6/30/2019	BUDGET 6/30/2020	OPERATING BUDGET 6/30/2021	CHANGE FROM 6/30/2020
50620	Electricity and Natural Gas	\$3.85	\$4.45	\$4.50	\$0.05
50610	Materials and Supplies	2.6	4.05	3.88	(0.17)
50615	Technology-Related Supplies	2.05	1.74	4.4	2.66
50630	Food Purchased and Commodities	3.3	3.67	3.2	(0.47)
50642	Textbooks/Workbooks	0.77	1.03	1.32	0.29
50626	Fuel	0.77	0.8	0.87	0.07
	Other Supplies	0.10		0.13	0.14
	Total	\$13.44	\$15.74	\$18.30	\$2.57

Notes: Amounts are in \$millions
Categories in order of highest to lowest FY 2021 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 operations are 41.70 % of the total \$3.89 budgeted for 50610 Materials and Supplies in the FY 2021 budget. Instructional supplies are 40.00% of that total and other support supplies are 18.30% 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. See 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 6/30/2019	BUDGET 6/30/2020	OPERATING BUDGET 6/30/2021	CHANGE FROM 6/30/2020
50831	Redemption of Principal	\$8.34	\$7.82	\$8.00	\$0.18
50832	Interest (long-term)	3.62	3.35	3.09	(0.26)
	Other Expenditures	0.14	0.13	0.94	0.81
	Total	\$12.10	\$11.30	\$12.03	\$0.73

Notes: Amounts are in \$millions
Categories in order of highest to lowest FY 2021 balance

Appropriations to Type 1 Charter Schools

The 2021 enrollment for the Virtual Academy of Lafourche used in the estimate is 478, while it is 474 for the Bayou Community Academy. The amount estimated for the schools is shown in Chart 17.

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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	\$4.86	\$4.97	\$4.73	(\$0.24)
Bayou Community Academy	4.32	4.39	4.51	0.12
Total	\$9.18	\$9.36	\$9.24	(\$0.12)

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 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 2021 Operating Transfers Summary

IN FUND	OUT FUND	SALARIES	CHARTER SCHOOLS	FUND BALANCE	FUND BALANCE
001 General Fund	011 1995 Sales Tax Salary Reserve	\$9.95	\$2.14		\$12.09
001 General Fund	012 1995 Sales Tax Textbook Reserve		0.26		0.26
001 General Fund	013 1995 Sales Tax Technology Reserve		0.1		0.1
001 General Fund	101 Safety Tax		0.67		0.67
001 General Fund	102 Salary Supplement	5.22	1.31		6.53
001 General Fund	103 Air Conditioning Maintenance		1.85		1.85
001 General Fund	104 Retirement Supplement	1.74			1.74
001 General Fund	105 Child Nutrition				0
004 Medicaid	001 General Fund			0.54	0.54
	Total Transfers	\$16.91	\$6.33	\$0.54	\$23.78

Note: Amounts are in \$millions

FUND BALANCES

Chart 19 summary shows that the District's fund balances are rebounding with the FY2021 anticipated balance being \$2.83 million more than in FY2019.

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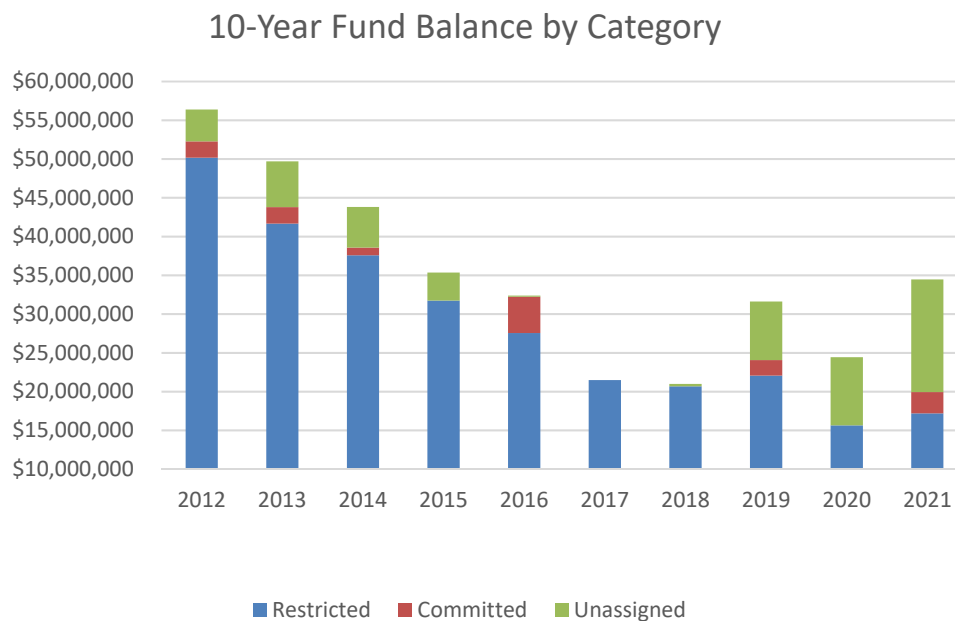
Chart 19. Three-Year Recap of Fund Balance by Type

DESCRIPTION	ACTUAL 6/20/2019	BUDGET 6/30/2020	BUDGET 6/30/2021	% 2021 CHANGE
Restricted	\$ 22.06	\$ 15.65	\$ 17.19	9.83%
Committed	2.01	(0.58)	2.75	572.89%
Unassigned	7.56	8.79	14.52	65.18%
Total Fund Balance	31.63	23.86	34.46	44.43%

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

The restricted balances declined by \$32.97 million during the period 2012 to 2021. Of that amount, \$15.96 million was related to 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 \$17.01 million of that decline was associated with decline in local and state revenue during the period.

The main decline in the Committed fund balance was from the decline in Medicare reimbursements. The spike in FY2016 balance was due to activities associated the BP oil spill settlement. Most of the balance was used to support the fund balance of the District's 300 Group Health Fund.

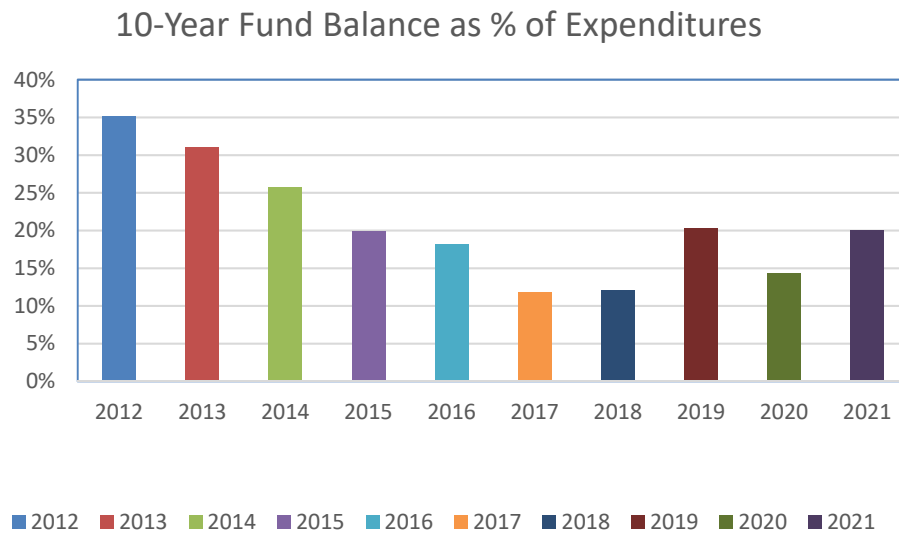
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The Unassigned fund balance recovery is due to the 001 General Fund budget cuts of \$12.68 million implemented in fiscal years 2017 through 2019.

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 11.87% with a fund balance of \$14.52 million and total expenditures of \$122.32 million.

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



Note: FY 2012 through FY 2019 are actual balances while FY 2020 and FY 2021 are budget estimates

COMPARISON TO LOCAL AREA DISTRICTS AND TO THE STATE

The districts included in this section are the ones that Lafourche competes with for employees, for residents and for industry. The District's data is highlighted 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, 2020 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 2020 Student Count to Those of the Local Area Districts and of the Statewide Average

DISTRICT	TOTAL COUNT	% ECONOMICALLY DISADVANTAGED	% OF STUDENTS WITH DISABILITIES
Ascension	22,388	50.70%	10.10%
Assumption	3,149	71.60%	13.50%
Lafourche	13,944	67.30%	8.90%
St. Charles	9,361	58.50%	10.70%
St. James	3,559	62.00%	15.60%
St. John the Baptist	5,835	80.40%	13.80%
St. Mary	8,268	78.60%	16.00%
Terrebonne	16,755	72.60%	11.50%
Statewide Average	9,871	69.50%	13.00%

Source: FY 2019-2020 Circular 1163A 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 the source of the revenue.

Chart 21. Comparison of District's FY 2019 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	13,597	55.40%	33.40%	11.30%
Assumption Parish	14,194	36.90%	51.80%	11.40%
Lafourche Parish	12,352	48.30%	41.50%	10.20%
St. Charles Parish	19,567	76.90%	17.40%	5.80%
St. James Parish	21,305	72.80%	17.60%	9.60%
St. John the Baptist Parish	15,337	49.20%	34.40%	16.50%
St. Mary Parish	12,235	40.80%	46.40%	12.80%
Terrebonne Parish	16,755	36.40%	49.20%	14.40%
Statewide	12,898	46.70%	41.20%	12.10%

Source: 2018-2019 AFR Web
<https://www.louisianabelieves.com/resources/library/financial-data>

The District has the second lowest revenue per student of the eight districts in the chart and that amount is about \$546 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 2019 Tax Rates to 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	42.9	15.08	61.59	2
Assumption	5.49	33.88	0	39.37	3
Lafourche	3.63	28.47	11.2	43.3	2
St. Charles	4.12	41.71	4.92	50.75	3
St. James	3.85	30.45	10	44.3	2.5
St. John the Baptist	3.65	25.66	10	39.31	2.5
St. Mary	8.35	11.17	0	19.52	1.75
Terrebonne	3.86	5.41	0	9.27	2.58
Statewide	5.06	24.51	4.42	33.99	2.14

Source: 2018-2019 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 9.3 mills more than the statewide average. On the other hand, we have a sales and use tax rate that is below five 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 third 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 six of the other districts spend a higher percentage of their per pupil amount on employee benefits than Lafourche. 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 have smaller Salary percentages. It is important to note the debt

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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 2019 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	14,924	38.00%	21.00%	6.00%	15.20%	2.40%	9.00%	0.60%	7.80%
Assumption	12,756	46.80%	29.20%	4.10%	4.40%	5.30%	6.40%	0.10%	3.70%
Lafourche	12,132	44.90%	20.20%	5.10%	10.40%	3.40%	8.50%	0.30%	7.30%
St. Charles	19,454	46.10%	25.50%	2.60%	6.90%	2.30%	5.50%	3.00%	8.00%
St. James	21,933	38.00%	20.20%	8.10%	14.60%	1.90%	7.00%	1.60%	8.80%
St. John the Baptist	16,709	45.80%	23.20%	2.00%	1.40%	3.30%	9.40%	8.00%	7.00%
St. Mary	11,816	52.90%	22.80%	2.30%	4.10%	3.10%	10.70%	0.30%	3.70%
Terrebonne	11,577	49.10%	31.40%	2.20%	6.00%	1.80%	7.70%	1.20%	0.60%
Statewide	12,331	47.20%	24.50%	4.00%	7.70%	3.00%	7.90%	1.10%	4.60%

Source: 2018-2019 AFR Web
<https://www.louisianabelieves.com/resources/library/financial-data>

Chart 24 shows the per pupil expenditures with the percentages spent in functional categories. The District is has the third 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 2019 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	\$14,924	45.7%	29.8%	3.2%	13.6%	7.7%
Assumption	12,756	47.9%	39.8%	5.4%	3.3%	3.7%
Lafourche	12,132	45.9%	33.1%	5.1%	8.8%	7.1%
St. Charles	19,454	50.0%	33.9%	3.6%	6.5%	6.0%
St. James	21,933	41.2%	34.4%	4.3%	11.4%	8.7%
St. John the Baptist	16,709	51.4%	29.7%	4.4%	7.7%	6.8%
St. Mary	11,816	50.9%	38.1%	6.9%	0.5%	3.6%
Terrebonne	11,577	55.4%	34.1%	5.8%	4.1%	0.5%
Statewide	12,331	50.1%	34.9%	5.0%	5.6%	4.3%

Source: 2018-2019 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 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 in managing 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 9th 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 four consecutive years and had the third highest score in 2019.

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

YEAR	SCORE	LETTER GRADE	RANKING
2019	92.5	A	3
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

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 2019.

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Chart 26. 2019 District Performance Achievements

CATEGORY	SCORE/ SCHOOLS	RANKING
School Performance Score	92.5	3
Progress Ranking Index	96.7	3
Strength Of Diploma	121.1	1
High School Assessment Index	85.9	5
Top Gains Schools	21	
Equity Honoree Schools	7	

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. Six of the districts that are listed below the District had more revenue per student available to them in FY 2019 than the District did.

Chart 27. Comparison of 2019 District Performance Scores with Local Area Districts and the Statewide Average

District	SCORE	LETTER GRADE	RANKING
Lafourche	92.5	A	3
Ascension	92.3	A	4
St. Charles Parish	85.6	B	15
St. Mary Parish	85.4	B	17
Terrebonne Parish	84.3	B	20
St. James Parish	81.6	B	19
Assumption Parish	80.5	B	26
Statewide	77.1	B	38
St. John the Baptist	67.7	C	58

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

Elections

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 of 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, 2021**

Budget Message

The millage rates approved by the voters on May 4, 2019 will provide about 63.61% of the ad valorem tax revenue included in the 2021 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 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 when 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	<i>(in \$millions)</i>			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 and used to expand capacity and to modernize existing facilities.

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Budget Message

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.



Jarod W. Martin
Superintendent of Schools



LaFon J Ortis, CLSBO
Business Manager

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2021**

BUDGET RESOLUTION

The following resolution was offered by Randy Schouest and seconded by Christy Chabert during a special meeting called on September 2, 2020.

A resolution adopting, finalizing and implementing the Operating Budget of the Lafourche School Board for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

WHEREAS, Jarod W. Martin, in his capacity as chief administrative officer of the Lafourche School Board has prepared, with the assistance of LaFon J Ortis, 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, 2020 and ending June 30, 2021 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, Jarod W. Martin, 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, Jarod W. Martin, 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, 2021**

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, Jarod W. Martin, 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 2021 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, Jarod W. Martin, 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.

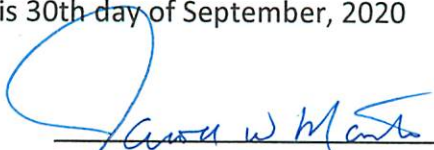
This Resolution having been submitted to a vote, the vote thereon was as follows:

YEAS:	<u>14</u>
NAYS:	<u>0</u>
ABSTAINING:	<u>0</u>
ABSENT:	<u>1</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 2, 2020 at which meeting a quorum was present and voting.

Thibodaux, Louisiana, this 30th day of September, 2020



Jarod W. Martin, Superintendent

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30 2021**

Organization Statement and Overview

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 2021

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.

COMPREHENSIVE BUDGET FORMAT

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 6/30/2021 columns of Schedules 1 – 27.

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

- Actual 6/30/2019 that contains the results of the activities in FY 2019.
- Actual Through 3/31/2020 that contains the results of the activities from July 1, 2019 to March 31, 2020
- Remaining Through 6/30/2020 is the difference between the March 31, 2020 balances and the Final Budget June 30, 2020 amounts that shows how much of the FY 2020 budget was remaining after March 31
- Final Budget 6/30/2020 is from the 2020 Comprehensive Budget that was approved during the July 3, 2019 Regular School Board meeting
- Operating Budget 6/30/2021 contains the operating budget for FY 2021
- % Change from 6/30/2020 contains the percentage obtained by dividing the amounts in the Operating Budget 6/30/2021 by the amounts in the Final Budget

LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30 2021

Organization Statement and Overview

6/30/2020. NOB is displayed when a line item has no amount in the Budget 6/30/2020, 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 - 27 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 2019 and 2010 tax assessments

Table 9 3-Year Minimum Foundation Program Summary shows the actual MFP distributions for the FY 2019 and FY 2020 and the tentative allocation for FY 2021.

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 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.

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30 2021**

Organization Statement and Overview

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.

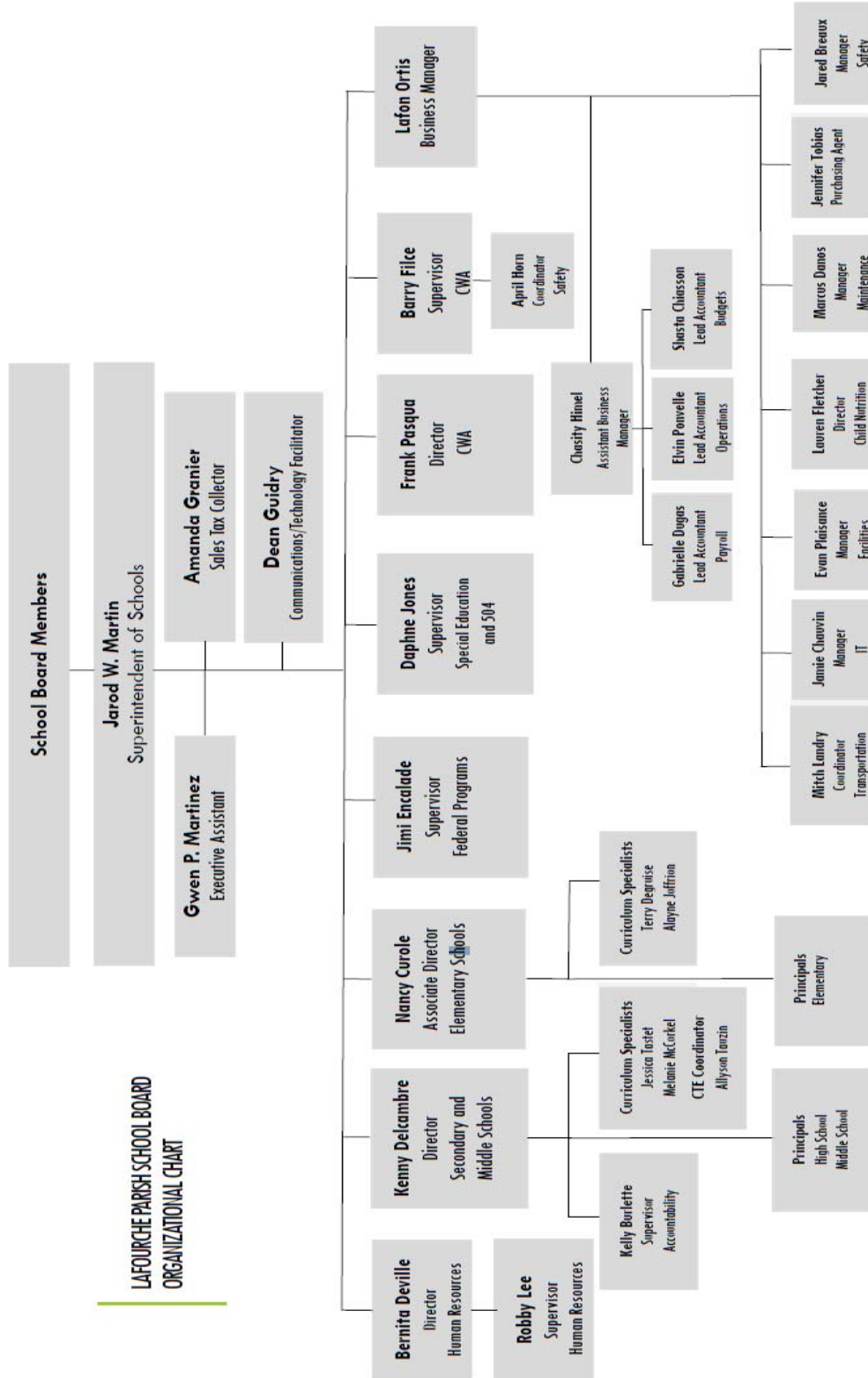
Table 13 10-Year Parish Economic Summary provides a ten-year summary of economic statics of Lafourche Parish. These selected statistics are displayed to give the user a better understanding of the environment in which the Board operates.

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 SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2021**

Organizational Structure



**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2021**

Principal Officials

BOARD MEMBERS

<u>DISTRICT/NAME</u>	<u>EMAIL ADDRESS</u>
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 Tim Long	tlong@mylpsd.com
District 13 Al Archer	aarcher@mylpsd.com
District 14 Ray Bernard	rbernard@mylpsd.com
District 15 Harold Adams	hjadams@mylpsd.com

ADMINISTRATORS

<u>NAME</u>	<u>POSITION</u>
Jarod W. Martin.	Superintendent
Bernita Deville	Director of Human Resources
Robby Lee.....	Supervisor Human Resources/Elementary
Frank Pasqua	Director of Child Welfare and Attendance
Barry Filce.....	Supervisor of Child Welfare and Attendance
Jimi Encalade	Supervisor Federal Programs/Elementary Education
Kenny Delcambre	Director of Secondary and Middle School Education
Kelly Burlette.....	Supervisor Accountability
Daphne Jones	Supervisor Special Education
LaFon J Ortis	Business Manager
Lauren Fletcher	Director of Child Nutrition
Amanda Granier	Sales Tax Collector

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Statement A

Combining Operating Budget with Expenditures by Object

<u>Description</u>	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Operating</u>
REVENUES FROM:				
Local Sources	\$ 27,141,278	\$ 35,578,296	\$ 10,332,436	\$ 73,052,010
State Sources	72,491,145	3,919,698		76,410,843
Federal Sources	159,875	22,612,008		22,771,883
Total Revenues	99,792,298	62,110,002	10,332,436	172,234,736
EXPENDITURES FOR:				
Salaries	66,897,042	12,036,487		78,933,529
Employee Benefits	29,419,781	5,291,432		34,711,213
Professional and Technical Services	2,080,584	1,594,948	360,975	4,036,507
Purchased Property Services	3,410,142	2,592,065		6,002,207
Travel and Transportation	4,561,476	4,039,169		8,600,645
Materials and Supplies	5,787,864	12,508,173		18,296,037
Property	396,972	104,000		500,972
Debt Services and Other Expenditures	531,553	881,898	10,623,800	12,037,251
Appropriations to Type 1 Charter Schools	9,239,487			9,239,487
Total Expenditures	122,324,901	39,048,172	10,984,775	172,357,848
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(22,532,603)	23,061,830	(652,339)	(123,112)
OTHER FINANCING SOURCES (USES):				
Transfers of Indirect Cost Received (Paid)	1,684,948	(1,684,948)		
Operating Transfers In (Out)	22,695,017	(22,695,017)		
Sale of Surplus Items/Fixed Assets		300		300
Total Other Financing Sources (Uses)	24,379,965	(24,379,665)		300
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	1,847,362	(1,317,835)	(652,339)	(122,812)
BEGINNING FUND BALANCE	12,676,132	10,476,457	11,433,220	34,585,809
ENDING FUND BALANCE	\$ 14,523,494	\$ 9,158,622	\$ 10,780,881	\$ 34,462,997

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Statement B

Combined Operating Budget with Expenditures by Object

	<u>Actual</u> 6/30/2019	<u>Actual</u> Through 3/31/2020	<u>Remaining</u> Through 6/30/2020	<u>Adopted</u> Budget 6/30/2020	<u>Operating</u> Budget 6/30/2021	<u>% Change</u> from 6/30/2020
REVENUES FROM:						
Local Sources	\$ 79,188,634	\$ 64,006,301	\$ 12,371,985	\$ 75,972,268	\$ 73,052,010	(3.84)%
State Sources	70,892,505	56,306,043	19,014,821	75,289,049	76,410,843	1.49%
Federal Sources	16,989,258	11,956,140	5,927,824	17,802,074	22,771,883	27.92%
Total Revenues	167,070,397	132,268,484	37,314,630	169,063,391	172,234,736	1.88%
EXPENDITURES FOR:						
Salaries	73,497,463	45,834,621	32,243,610	77,443,612	78,933,529	1.92%
Employee Benefits	33,313,776	20,777,345	14,378,741	34,580,690	34,711,213	0.38%
Professional and Technical Services	3,994,083	3,015,740	1,574,940	4,456,226	4,036,507	(9.42)%
Purchased Property Services	4,534,500	3,258,380	4,009,482	6,840,543	6,002,207	(12.26)%
Travel and Transportation	5,443,467	2,659,366	3,656,147	6,053,605	8,600,645	42.07%
Materials and Supplies	13,439,448	9,314,063	7,317,010	15,577,983	18,296,037	17.45%
Property	486,179	526,817	159,501	499,463	500,972	0.30%
Debt Services and Other Expenditures	12,104,286	11,511,781	38,039	11,296,623	12,037,251	6.56%
Appropriations to Type 1 Charter Schools	9,185,669	6,682,564	2,673,293	9,355,857	9,239,487	(1.24)%
Total Expenditures	155,998,871	103,580,677	66,050,763	166,104,602	172,357,848	3.76%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,071,527	28,687,807	(28,736,133)	2,958,789	(123,112)	
OTHER FINANCING SOURCES (USES):						
Accrued Interest and Premium on Bond Sales						NOB
Transfers of Indirect Cost (Received) from Closed Fund	1		(117,039)			NOB
Sale of Surplus Items/Fixed Assets	711	30,378	847	300	300	
Transfers Out - Group Health Fund	534,050					NOB
Total Other Financing Sources (Uses)	534,762	30,378	(116,192)	300	300	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	11,606,289	28,718,185	(28,852,325)	2,959,089	(122,812)	(1.89)%
BEGINNING FUND BALANCE	20,020,432	31,626,721		31,626,720	34,585,809	9.36%
ENDING FUND BALANCE	\$ 31,626,721	\$ 60,344,906	\$ (28,852,325)	\$ 34,585,809	\$ 34,462,997	(0.36)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Statement C

Combined Operating Budget with Expenditures by Function

	<u>Actual</u> 6/30/2019	<u>Actual Through</u> 3/31/2020	<u>Remaining</u> <u>Through</u> 6/30/2020	<u>Adopted</u> <u>Budget</u> 6/30/2020	<u>Operating</u> <u>Budget</u> 6/30/2021	<u>% Change</u> <u>from</u> 6/30/2020
REVENUES FROM:						
Local Sources	\$ 79,188,634	\$ 64,006,301	\$ 12,371,985	\$ 75,972,268	\$ 73,052,010	(3.84)%
State Sources	70,892,505	56,306,043	19,014,821	75,289,049	76,410,843	1.49%
Federal Sources	16,989,258	11,956,140	5,927,824	17,802,074	22,771,883	27.92%
Total Revenues	167,070,397	132,268,484	37,314,630	169,063,391	172,234,736	1.88%
EXPENDITURES FOR:						
Regular Programs	47,075,242	27,692,913	22,167,569	49,544,622	54,479,677	9.96%
Special Education Programs	12,782,772	8,386,362	6,043,884	14,140,882	14,842,732	4.96%
Other Instructional Programs	12,382,290	7,937,856	5,737,727	12,619,901	13,664,566	8.28%
Pupil Support Services	10,941,247	6,998,370	5,183,065	11,943,645	11,590,018	(2.96)%
Instructional Staff Services	4,556,051	2,997,515	2,098,787	4,677,312	4,664,760	(0.27)%
General Administration Services	2,609,088	2,153,364	611,612	2,370,737	2,481,823	4.69%
School Administration Services	7,495,645	4,641,411	3,217,699	7,794,267	7,882,800	1.14%
Business Services	1,640,919	1,255,306	563,726	1,730,544	1,729,582	(0.06)%
Operation and Maintenance of Plant Services	14,882,890	9,305,405	7,568,845	17,010,579	16,858,741	(0.89)%
Student Transportation Services	6,540,647	4,347,402	2,571,081	6,918,350	7,392,873	6.86%
Central Services	4,456,835	3,385,292	1,490,827	4,728,629	5,486,079	16.02%
Food Service Programs	8,499,033	5,833,641	3,625,228	9,224,963	8,756,350	(5.08)%
Community Service Programs	12,560	9,420	3,140	12,560	12,560	
Facility Acquisition and Construction	909,694	743,127	2,494,225	2,820,970	2,158,050	(23.50)%
Debt Service	12,028,288	11,210,729	55	11,210,784	11,117,750	(0.83)%
Appropriations to Type 1 Charter Schools	9,185,669	6,682,564	2,673,293	9,355,857	9,239,487	(1.24)%
Total Expenditures	155,998,871	103,580,677	66,050,763	166,104,602	172,357,848	3.76%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,071,526	28,687,807	(28,736,133)	2,958,789	(123,112)	
OTHER FINANCING SOURCES (USES):						
Accrued Interest and Premium on Bond Sales						NOB
Transfers of Indirect Cost (Received) from Closed Fund	1		(117,039)			
Sale of Surplus Items/Fixed Assets	711	30,378	847	300	300	
Transfers Out - Group Health Fund	534,050					NOB
Total Other Financing Sources (Uses)	534,762	30,378	(116,192)	300	300	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	11,606,288	28,718,185	(28,852,325)	2,959,089	(122,812)	(1.89)%
BEGINNING FUND BALANCE	20,020,432	31,626,720		31,626,720	34,585,809	9.36%
ENDING FUND BALANCE	\$ 31,626,720	\$ 60,344,905	\$ (28,852,325)	\$ 34,585,809	\$ 34,462,997	(0.36)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual 6/30/2019	Actual Through 3/31/2020	Remaining Through 6/30/2020	Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Ad Valorem Taxes -Constitutional	41111 0000	\$ 3,444,433	\$ 3,290,574	\$ 95,931	\$ 3,386,505	\$ 3,273,677	(3.33)%
Ad Valorem Taxes -Renewable	41112 0000	7,107,109	6,789,641	197,941	6,987,582	6,754,778	(3.33)%
Ad Valorem Taxes- Up to 1% Collections by Sheriff	41114 0000	1,188,499	1,199,626	9,417	1,188,499	1,312,870	10.46%
Sales and Use Taxes	41131 0000	15,042,345	10,310,398	4,443,002	14,753,400	14,207,500	(3.70)%
Interest on Investments	41510 0000	148,956	85,663	23,160	68,200	92,680	35.89%
Rentals	41910 0000	231,218	178,761	46,148	224,909	268,787	19.51%
Contributions and Donations	41920 0000	5,332	4,365	7,600	4,100	4,100	
Miscellaneous Revenue from Other LEAs	41950 0000	590,547	501,359	57,474	558,833	558,833	
Refund of Prior Year Expenditure - E-Rate	41993 0000	535,680	389,280	167,520	556,800	556,800	
Other Local Revenues	41999 0000	210,778	94,289	19,735	114,024	111,253	(2.43)%
Total Revenue from Local Sources		28,504,897	22,843,956	5,067,928	27,842,852	27,141,278	(2.52)%
STATE SOURCES:							
Unrestricted Grants-in-Aid:							
State Public School Fund (MFP) excluding	43110 0000	67,346,016	54,689,480	17,306,512	71,995,992	71,995,992	
Restricted Grants-in-Aid:							
PIPS	43230 0000	8,304	3,504	4,800	8,304	7,007	(15.62)%
Non-public Textbooks	43255 0000	69,152	63,091	8,573	71,664	64,732	(9.67)%
Retricted State Revenue	43290 0000		31,815				NPB
Revenue in Lieu of Taxes:							
Base-Constitutional	43810 0000	151,192	50,424	100,768	151,192	\$151,271	0.05%
Base-Other Taxes	43815 0000	270,192	90,112	180,080	270,192	270,335	0.05%
Revenue for/on Behalf of LEA:							
Employer's Contribution to Teachers'	43910 0000	2,118	1,010	1,052	2,062	1,808	(12.32)%
Total Revenue from State Sources		67,846,974	54,929,436	17,601,785	72,499,406	72,491,145	(0.01)%
FEDERAL SOURCES:							
Unrestricted - Direct							
Total Unrestricted - Direct							
Restricted - Direct							
JROTC	44330 0000	125,379	103,645	19,855	123,500	159,875	29.45%
Total Federal Revenue Sources		125,379	103,645	19,855	123,500	159,875	29.45%
Total Revenues		96,477,250	77,877,037	22,689,568	100,465,758	99,792,298	(0.67)%
EXPENDITURES FOR:							
INSTRUCTION:							
Regular Programs:							
Kindergarten Teacher Salaries	50112 1105	2,005,293	1,226,297	1,001,803	2,228,100	2,168,100	(2.69)%
Elementary Teacher Salaries	50112 1110	18,958,308	11,355,919	8,515,812	19,871,731	20,439,152	2.86%
Secondary Teacher Salaries	50112 1130	8,401,207	4,933,097	3,921,850	8,854,947	8,733,940	(1.37)%
Paraprofessional Salaries	50115 1100	830,605	578,808	333,184	911,992	972,510	6.64%
Substitute Teacher and Aide Salaries	50123 1100	674,031	490,747	459,253	950,000	1,300,000	36.84%
Other Substitute/Temporary Salaries	50120 1100	68,479	10,783	46,217	57,000	57,000	
Purchased Professional and Technical Services	50300 1100	349,186	67,746	314,024	381,770	362,100	(5.15)%
Maintenance and Repair Services	50442 1100	26,470	19,286	25,150	44,436	44,436	
Tuition Paid To Other LEAs	50561 1100	674,767	301,305	373,463	674,768	674,768	
Tuition Paid To Private Sources	50563 1100	98,522	40,884	129,376	170,260	161,233	(5.30)%
Travel Expense Reimbursement	50582 1100	5,762	4,943	457	5,400	5,400	
Other Purchased Services	50500 1100	3,515	10,273	2,945	5,690	5,690	
Technology-Related Supplies	50615 1100	31,984	17,005	40,430			NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual	Remaining	Adopted	Operating	% Change
		6/30/2019	3/31/2020	Through 6/30/2020	Budget 6/30/2020	Budget 6/30/2021	from 6/30/2020
Materials and Supplies	50610 1100	\$ 126,169	\$ 92,410	\$ 220,226	\$ 312,636	\$ 312,636	
Textbooks/Workbooks	50642 1100	73,076	52,560	8,775	61,335	59,200	(3.48)%
Other Supplies	50600 1100	1,411	2,134	4,189	6,323	2,297	(63.67)%
Miscellaneous	50810 1100		1,522				NPB
Employee Benefits							NPB
Group Insurance	50210 1100	3,000,072	1,709,833	1,368,541	3,078,374	3,105,471	0.88%
Social Security	50220 1100	21,931	14,759	5,047	11,774	11,774	
Medicare	50225 1100	403,426	242,706	192,334	435,040	445,157	2.33%
Louisiana Teacher Retirement	50231 1100	7,880,250	4,583,953	3,623,313	8,207,266	8,327,329	1.46%
Unemployment Compensation	50250 1100	4,299	5,858	1,915			NPB
Workmen's Compensation	50260 1100	221,866	132,750	107,799	240,549	244,658	1.71%
Health Benefits (Retirees)	50270 1100	1,800,600	1,321,712	457,529	1,779,241	1,750,388	(1.62)%
Sick Leave Severance Pay	50281 1100	82,959	16,087	72,007	88,094	88,094	
Annual Leave Severance Pay	50282 1100			280	280	280	
Total Regular Programs		45,744,188	27,233,377	21,225,919	48,377,006	49,271,613	1.85%
Special Education Programs							
Special Education Programs - Special Needs							
Teacher Salaries	50112 1210	4,978,889	3,087,584	2,335,961	5,423,545	5,606,889	3.38%
Para-professional Salaries	50115 1210	2,891,859	1,823,592	1,450,604	3,274,196	3,273,329	(0.03)%
Travel Expense Reimbursement	50582 1210	10,697	10,061	1,939	12,000	12,000	
Employee Benefits							NPB
Group Insurance	50210 1210	1,013,547	570,614	539,932	1,110,546	1,104,669	(0.53)%
Social Security	50220 1210			1,138	1,138	1,138	
Medicare	50225 1210	101,315	63,846	48,126	111,972	114,037	1.84%
Louisiana Teacher Retirement	50231 1210	1,971,540	1,209,430	919,280	2,128,710	2,130,432	0.08%
Louisiana School Employees Retirement	50233 1210	13,697	3,158	15,016	18,174	5,304	(70.82)%
Unemployment Compensation	50250 1210	551	5,910	418			NPB
Workmen's Compensation	50260 1210	56,579	35,682	30,345	66,027	71,115	7.71%
Health Benefits (Retirees)	50270 1210	535,196	409,483	124,969	534,452	558,660	4.53%
Sick Leave Severance Pay	50281 1210	29,739	15,579	15,843	31,422	31,422	
Materials and Supplies	50610 1210		1,321				NPB
Gifted and Talented Programs							NPB
Teacher Salaries	50112 1220	384,485	231,947	175,553	407,500	406,600	(0.22)%
Services	50320 1220	4,200	3,300	900	4,200	4,200	
Travel Expense Reimbursement	50582 1220	4,655	5,516	4,918	5,000	5,000	
Materials and Supplies	50610 1220	4,687	3,851	1,551	5,402	5,402	
Other Supplies	50600 1220		365				NPB
Employee Benefits							NPB
Group Insurance	50210 1220	36,554	21,704	15,642	37,346	37,112	(0.63)%
Social Security	50220 1220	167	65				NPB
Medicare	50225 1220	4,995	3,028	2,236	5,264	5,264	
Louisiana Teacher Retirement	50231 1220	95,898	61,096	44,854	105,950	104,906	(0.99)%
Workmen's Compensation	50260 1220	2,732	1,648	1,247	2,895	2,890	(0.17)%
Health Benefits (Retirees)	50270 1220					132	NPB
Total Special Education Programs		12,141,982	7,568,780	5,730,472	13,285,739	13,480,501	1.47%
Career and Technical Education Programs							
Agricultural Teacher Salaries	50112 1310	606,896	468,132	160,027	628,159	632,149	0.64%
Family and Consumer Science Teacher	50112 1340	314,058	186,665	138,835	325,500	327,600	0.65%
Trade and Industry Teacher Salaries	50112 1350	684,849	413,092	294,808	707,900	712,400	0.64%
Business and Administration Teacher Salaries	50112 1360	529,772	311,364	236,136	547,500	545,900	(0.29)%
Other Career and Technical Programs	50112 1390	8,880		8,880	8,880	8,880	
Stipends	50150 1300	1,650					NPB
Repairs and Maintenance Services	50430 1300	3,320	1,493	1,982	3,475	3,850	10.79%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual	Remaining	Adopted	Operating	% Change
		6/30/2019	Through 3/31/2020	Through 6/30/2020	Budget 6/30/2020	Budget 6/30/2021	from 6/30/2020
Rental of Equipment	50442 1300	\$ 8,514	\$ 12,585	\$ 5,632	\$ 1,700	\$ 1,700	
Paid to Private Sources	50563 1300	2,360	4,213	154,846	159,059	179,287	12.72%
Travel Expense Reimbursement	50582 1300	34,991	20,930	16,524	37,454	37,454	
Other Purchased Services	50500 1300	63,054	10,101	12,515	22,616	22,301	(1.39)%
Technology-Related Supplies	50615 1300	47,789	94,759	4,388	51,672		(100.00)%
Materials and Supplies	50610 1300	89,990	76,237	185,951	46,329	289,047	523.90%
Textbooks/Workbooks	50642 1300	27,089	8,039	18,961	27,000	27,000	
Other Supplies	50600 1300	4,192	3,837	1,976	5,813	1,800	(69.03)%
All Other Equipment	50730 1300	21,240	16,689	39,263	11,500	61,500	434.78%
Miscellaneous	50800 1300	4,499	6,975	-	2,355	5,418	130.06%
Employee Benefits							NPB
Group Insurance	50210 1300	184,728	118,879	66,579	185,458	177,819	(4.12)%
Medicare	50225 1300	28,638	18,279	11,275	29,554	29,782	0.77%
Louisiana Teacher Retirement	50231 1300	541,589	338,400	206,376	544,776	542,758	(0.37)%
Workmen's Compensation	50260 1300	15,335	9,793	6,013	15,806	15,845	0.25%
Health Benefits (Retirees)	50270 1300	126,731	99,057	27,640	126,697	126,725	0.02%
Sick Leave Severance Pay	50281 1300	6,772		2,813	2,813	2,813	
Annual Leave Severance Pay	50282 1300	3,408		3,826	3,826	3,826	
Total Career and Technical Education		3,360,344	2,219,519	1,605,246	3,495,842	3,755,854	7.44%
Other Education:							
Co-curricular Activities							
Teacher Salaries	50112 1410	386,447	277,395	134,886	412,281	426,983	3.57%
Other Salaries	50115 1410	16,461	7,826	4,874	12,700		(100.00)%
Other Salaries	50100 1410	7,760	7,904				NPB
Purchased Professional Services	50300 1410	5,127	1,369	3,467	4,836	4,836	
Travel Expense Reimbursement	50582 1410	40,986	36,535	9,965	46,500	46,500	
Materials and Supplies	50610 1410	9,711	512	8,788	9,300	9,300	
Employee Benefits							NPB
Group Insurance	50210 1410	11,278	9,371	4,721	14,092		(100.00)%
Social Security	50220 1410	3,201	2,821	610			NPB
Medicare	50225 1410	5,833	4,115	2,054	6,169	3,134	(49.20)%
Louisiana Teacher Retirement	50231 1410	94,575	63,205	47,277	110,482	53,518	(51.56)%
School Employee Retirement	50233 1410	47					NPB
Workmen's Compensation	50260 1410	2,946	2,135	883	3,018	1,584	(47.51)%
Athletic Programs							
Teacher Salaries	50112 1420	534,773	413,923	197,959	611,882	691,033	12.94%
Paraprofessional Salaries	50115 1420	118,912	64,009	13,891	77,900		(100.00)%
Employee Benefits							NPB
Group Insurance	50210 1420	1,134	759	252		4	NPB
Social Security	50220 1420	6,036	2,887	2,606			NPB
Medicare	50225 1420	9,382	6,851	3,168	10,019	10,111	0.92%
Louisiana Teacher Retirement	50231 1420	143,099	108,617	70,733	179,350	178,355	(0.55)%
School Employee Retirement	50233 1420		552				NPB
Other Employee Retirement	50239 1420		366				NPB
Workmen's Compensation	50260 1420	4,755	3,556	1,348	4,904	5,007	2.10%
Junior ROTC Program							
Teacher/Instructor Salaries	50112 1450	295,520	299,814	69,608	369,422	431,086	16.69%
Travel Expense Reimbursement	50582 1450	1,198	1,080	315	1,395	1,395	
Materials and Supplies	50610 1450	745	2,224		1,767	1,767	
Employee Benefits							NPB
Group Insurance	50210 1450	422	441	9,341	9,782	648	(93.38)%
Medicare	50225 1450	4,312	4,331	1,140	5,471	6,226	13.80%
Louisiana Teacher Retirement	50231 1450	78,904	77,952	18,098	96,050	111,222	15.80%
Workmen's Compensation	50260 1450	2,116	2,129	580	2,709	3,063	13.07%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual	Remaining	Adopted	Operating	% Change
		6/30/2019	Through 3/31/2020	Through 6/30/2020	Budget 6/30/2020	Budget 6/30/2021	from 6/30/2020
Unemployment Compensation	50250 1450		\$ 2,470	\$ 494	\$ -		NPB
Sick Leave Severance Pay	50281 1450			3,278	3,278	3,278	
Annual Leave Severance Pay	50282 1450	2,453		8,989	8,989	8,989	
After School Programs - Exclude Special Education							
Teacher Salaries	50112 1460	1,275					NPB
Other Instructional Salaries	50100 1460	207,277	176,397	30,880	207,277	207,277	
Employee Benefits							
Group Insurance	50210 1460	126		126	126	126	
Social Security	50220 1460	1,600	1,023	577	1,600	1,600	
Medicare	50225 1460	2,833	2,434	381	2,815	2,815	
Louisiana Teacher Retirement	50231 1460	46,051	39,861	5,849	45,710	45,710	
Louisiana School Employees Retirement	50233 1460	49		49	49	49	
Workmen's Compensation	50260 1460	1,726	1,430	147	1,275	1,275	
Alternative School Programs							
Materials and Supplies	50610 1480			200	200	200	
Other Purchased Services	50500 1490	11,500	11,850		11,500	11,802	2.63%
Health Benefits (retirees)	50270 1490	363	272	91	363	363	
Total Other Education		2,060,934	1,638,416	657,624	2,273,211	2,269,256	(0.17)%
Special Programs:							
NCLB/Culturally Deprived Programs							
Teachers	50112 1510	\$ 1,147	-	-	-		NPB
Para-professionals (Aides)	50115 1510	6,959	6,609				NPB
Employee Benefits							
Social Security	50220 1510	431	410				NPB
Medicare	50225 1510	126	96		77		(100.00)%
Louisiana Teachers Retirement	50231 1510	459					NPB
Workmen's Compensation	50260 1510	4,507	4,219	3,447	7,666	5,841	(23.81)%
Health Benefits (Retirees)	50270 1510	28,062	20,412	7,013	27,425	27,291	(0.49)%
Sick Leave Severance Pay	50281 1510			5,317	5,317	5,317	
English Language Acquisition Group							
Teacher Salaries	50112 1520	135,312	54,250	38,750	93,000	134,600	44.73%
Paraprofessional Salaries	50115 1520	59,674	38,200	29,128	67,328	67,425	0.14%
Employee Benefits							
Group Insurance	50210 1520	28,166	15,628	8,518	24,146	39,112	61.98%
Medicare	50225 1520	2,347	1,081	844	1,925	2,308	19.90%
Louisiana Teacher Retirement	50231 1520	47,263	21,032	15,476	36,508	46,970	28.66%
Workmen's Compensation	50260 1520	1,530	844	302	1,146	1,438	25.48%
Health Benefits (Retirees)	50270 1520	2,572	1,934	645	2,579	2,579	
Sick Leave Severance Pay	50281 1520			1,156	1,156	1,156	
Pre-Kindergarten Programs							
Teacher Salaries	50112 1530	5,000				5,000	NPB
Other Substitute/Temporary Employees	50120 1530	1,474					NPB
Sick Leave Severance Pay	50281 1530		9,756	2,956		6,068	
Employee Benefits							
Social Security	50220 1530	91					NPB
Medicare	50225 1530	111	136	43	88	59	(32.95)%
Louisiana Teacher Retirement	50231 1530	1,335				1,290	NPB
Workmen's Compensation	50260 1530	9,355	9,580	6,669	16,249	16,776	3.24%
Sick Leave Severance Pay	50270 1530	19,981	17,431	2,683	20,114	24,282	20.72%
Health Benefits (Retirees)	50281 1530			6,068	6,068		
Other Special Programs							
Employee Benefits							
Health Benefits (Retirees)	50270 1590	125,998	93,541	30,320	123,861	127,593	3.01%
Total Special Programs		481,900	295,159	159,334	434,653	515,105	

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual	Remaining	Adopted	Operating	% Change
		6/30/2019	Through 3/31/2020	Through 6/30/2020	Budget 6/30/2020	Budget 6/30/2021	from 6/30/2020
Adult/Continuing Education:							
Employee Benefits							
Health Benefits (Retirees)	50270 1600	\$ 21,663	\$ 15,873	\$ 5,290	\$ 21,163	\$ 21,163	
Total Adult/Continuing Education		21,663	15,873	5,290	21,163	21,163	
Total Instruction Expenditures		63,811,012	38,971,124	29,383,885	67,887,614	69,313,492	2.10%
SUPPORT SERVICES:							
Pupil Support Services:							
Attendance and Social Work Services							
Supervisor/Coordinator Salaries	50111 2111	177,867	137,049	45,683	182,732	191,512	4.80%
Social Worker Salaries	50113 2113	410,846	379,723	57,919	437,642	663,180	51.53%
Clerical/Secretarial Salaries	50114 2110	29,735	22,982	7,661	30,643	30,868	0.73%
Purchased Professional Services	50300 2110	32,400	24,300	8,100	32,400	32,400	
Travel Expense Reimbursement	50582 2110	11,659	9,193	2,807	12,000	12,000	
Materials and Supplies	50610 2110	140	3,375		3,000	3,000	
Employee Benefits							
Group Insurance	50210 2110	57,727	42,627	14,260	56,887	66,219	16.40%
Medicare	50225 2110	6,929	6,165	1,249	7,414	10,484	41.41%
Louisiana Teacher Retirement	50231 2110	166,015	133,360	35,904	169,264	216,547	27.93%
Other Employee Retirement	50239 2110		1,437	7,702		18,540	NPB
Workmen's Compensation	50260 2110	4,507	3,288	1,510	4,798	6,394	33.26%
Health Benefits (Retirees)	50270 2110	212,578	6,955	2,319	9,274	9,274	
Sick Leave Severance Pay	50281 2110	7,493		1,896	1,896	12,000	532.91%
Annual Leave Severance Pay	50282 2110			8,932	8,932	63,786	54.854
Guidance Services - All Students							
Guidance Counselors Salaries	50113 2120	1,578,070	928,033	700,839	1,628,872	1,643,267	0.88%
Rental of Equipment	50442 2120	1,031	7,038	822			NPB
Travel Expense Reimbursement	50582 2120	42		200	200	200	
Materials and Supplies	50610 2120	1,953	351				NPB
Employee Benefits							
Group Insurance	50210 2120	125,344	74,592	50,596	125,188	129,012	3.05%
Medicare	50225 2120	21,240	12,461	9,557	22,018	22,166	0.67%
Louisiana Teacher Retirement	50231 2120	362,863	200,381	163,693	364,074	365,013	0.26%
Workmen's Compensation	50260 2120	11,325	6,651	4,938	11,589	12,036	3.86%
Health Benefits (Retirees)	50270 2120	2,736	2,003	758	2,761	2,761	
Sick Leave Severance Pay	50281 2120			3,651	3,651	3,651	
Health Services - All Students							
Employee Benefits							
Medicare	50225 2130	167	101		13		(100.00)%
Louisiana Teachers Retirement	50231 2130	6					NPB
Workmen's Compensation	50260 2130	3,101	2,960	2,472	5,432	4,716	(13.18)%
Health Benefits (Retirees)	50270 2130	10,392	14,879	5,506	11,892	20,013	68.29%
Sick Leave Severance Pay	50281 2130	11,475	6,951		880	880	
Educational Assessments - Special Needs							
Psychologists Salaries	50113 2143			58,097	58,097	58,416	319
Educational Diagnostician Salaries	50113 2145	478,380	282,547	201,822	484,369	487,050	0.55%
Other Therapists/Counselors/Social Workers	50113 2140	741,772	479,678	253,577	733,255	736,925	0.50%
Clerical/Secretarial Salaries	50114 2140	56,201	39,627	18,964	58,591	58,756	0.28%
Travel Expense Reimbursement	50582 2140	15,406	13,696	3,304	17,000	17,000	
Employee Benefits							
Group Insurance	50210 2140	136,886	86,519	51,660	138,179	145,456	5.27%
Medicare	50225 2140	16,623	10,320	7,052	17,372	17,232	(0.81)%
Louisiana Teacher Retirement	50231 2140	326,169	199,922	132,327	332,249	331,379	(0.26)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual	Remaining	Adopted	Operating	% Change
		6/30/2019	Through 3/31/2020	Through 6/30/2020	Budget 6/30/2020	Budget 6/30/2021	from 6/30/2020
Workmen's Compensation	50260 2140	\$ 10,922	\$ 7,744	\$ 5,058	\$ 12,802	\$ 12,844	0.33%
Health Benefits (Retirees)	50270 2140	13,317	12,373	4,124	10,460	16,497	57.72%
Sick Leave Severance Pay	50281 2140	7,929		6,158	6,158	6,158	
Speech Pathology & Audiology - Special Needs							
Speech Therapists Salaries	50113 2152	1,347,519	769,479	630,176	1,399,655	1,335,695	(4.57)%
Audio Therapists Salaries	50113 2153	105,605	60,688	50,545	111,233	111,839	0.54%
Education Interpreter/Sign Language Interpreter	50119 2154	32,737	22,655	16,275	38,930	39,185	0.66%
Travel Expense Reimbursement	50582 2150	16,440	13,390	4,540	17,930	17,930	
Employee Benefits							
Group Insurance	50210 2150	140,098	75,853	60,245	136,098	135,493	(0.44)%
Medicare	50225 2150	19,668	11,333	9,282	20,615	19,746	(4.22)%
Louisiana Teacher Retirement	50231 2150	399,304	222,943	181,805	404,748	384,751	(4.94)%
Workmen's Compensation	50260 2150	10,935	6,715	4,906	11,621	11,412	(1.80)%
Health Benefits (Retirees)	50270 2150	1,920	1,053	351	1,404	1,404	
Occupational Therapy and Related Services							
Occupational Therapist Salaries	50113 2161	276,728	150,460	143,625	294,085	292,582	(0.51)%
Physical Therapist Salaries	50113 2166	150,327	89,571	65,159	154,730	154,584	(0.09)%
Other Therapist Salaries	50100 2165	(66)					NPB
Travel Expense Reimbursement	50582 2160		187				NPB
Employee Benefits							
Group Insurance	50210 2160	40,012	19,401	20,569	39,970	33,566	(16.02)%
Medicare	50225 2160	5,508	3,130	2,716	5,846	5,871	0.43%
Louisiana Teacher Retirement	50231 2160	101,731	54,429	47,729	102,158	100,870	(1.26)%
Workmen's Compensation	50260 2160	3,047	1,739	1,487	3,226	3,223	(0.09)%
Sick Leave Severance Pay	50281 2160			2,014	2,014	2,014	
Other Pupil Support Services							
Other Therapists/Counselors Salaries	50113 2190	52,061	31,383	22,417	53,800	54,125	0.60%
Travel Expense Reimbursement	50582 2190	1,470	823	1,107	1,930	1,930	
Employee Benefits							
Group Insurance	50210 2190	6,274	3,656	2,612	6,268	6,269	0.02%
Medicare	50225 2190	685	414	478	892	715	(19.84)%
Unemployment Compensation	50250 2190	247					NPB
Workmen's Compensation	50260 2190	1,872	1,795	1,026	2,821	2,904	2.94%
Health Benefits (Retirees)	50270 2190	11,526	8,611	205,861	214,472	206,646	(3.65)%
Sick Leave Severance Pay	50281 2190			9,736	9,736	9,736	
Annual Leave Severance Pay	50282 2190			2,854	2,854		(100.00)%
Total Pupil Support Services		7,776,894	4,708,989	3,368,632	8,039,020	8,360,122	3.99%

Instructional Staff Services:

<u>Improvement of Instructional Services - Regular Programs</u>							
Supervisor/Coordinator Salaries	50111 2211	156,316	66,562	101,516	168,078	167,284	(0.47)%
Clerical/Secretarial Salaries	50114 2211	92,625	71,919	24,826	96,745	97,196	0.47%
Travel Expense Reimbursement	50582 2211	17,685	11,425	10,915	22,340	22,340	
Employee Benefits							
Group Insurance	50210 2211	26,368	15,988	12,122	28,110	24,612	(12.44)%
Medicare	50225 2211	3,471	2,062	1,573	3,635	3,550	(2.34)%
Louisiana Teacher Retirement	50231 2211	58,028	36,035	32,819	68,854	68,238	(0.89)%
Workmen's Compensation	50260 2211	1,864	1,107	856	1,963	1,881	(4.18)%
Health Benefits (Retirees)	50270 2211	3,847	4,966	1,676	6,642	6,642	
Sick Leave Severance Pay	50281 2211		69	3,728	3,797	3,797	
Annual Leave Severance Pay	50282 2211	13,639	17,268		7,831	7,831	
<u>Improvement of Instructional Services - Special Education Programs</u>							
Supervisor/Coordinator Salaries	50111 2212	76,390	57,399	22,231	79,630	80,041	0.52%
Employee Benefits							
Group Insurance	50210 2212	897	867	192	765	766	0.13%

**LAFOURCHE PARISH SCHOOL BOARD
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Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual	Remaining	Adopted	Operating	% Change
		6/30/2019	Through 3/31/2020	Through 6/30/2020	Budget 6/30/2020	Budget 6/30/2021	from 6/30/2020
Medicare	50225 2212	\$ 1,529	\$ 949	\$ 290	\$ 1,239	\$ 1,142	(7.83)%
Louisiana Teacher Retirement	50231 2212	20,396	14,924	5,780	20,704	20,650	(0.26)%
Workmen's Compensation	50260 2212	1,012	945	302	1,247	1,206	(3.29)%
Health Benefits (Retirees)	50270 2212	11,141	8,348	3,182	11,530	9,735	(15.57)%
Sick Leave Severance Pay	50281 2212	9,964	9,142		2,000	2,000	
Annual Leave Severance Pay	50282 2212	20,326		4,807	4,807	4,807	
Improvement of Instructional Services - Other Special Programs							
Clerical/Secretarial Salaries	50114 2214	29,121	22,520	7,507	30,027	30,252	0.75%
Travel Expense Reimbursement	50582 2214	9,895	5,407	3,593	9,000	9,000	
Employee Benefits							
Group Insurance	50210 2214	106	73	24	97	98	1.03%
Medicare	50225 2214	422	328	107	435	439	0.92%
Louisiana Teacher Retirement	50231 2214	7,775	5,855	1,952	7,807	7,805	(0.03)%
Workmen's Compensation	50260 2214	1,214	1,679	475	2,154	2,381	10.54%
Health Benefits (Retirees)	50270 2214		88	33		132	NPB
Improvement of Instructional Services - Career and Technical Education							
Purchased Professional and Technical Services	50300 2215	61,913	49,106	14,744	63,850	63,850	
Improvement of Instructional Services - Other Education Programs							
Supervisor/Coordinator Salaries	50111 2219	159,393	112,014	52,354	164,368	84,977	(48.30)%
Employee Benefits							
Group Insurance	50210 2219	2,001	1,463	549	2,012	1,913	(4.92)%
Medicare	50225 2219	2,258	1,586	837	2,423	1,162	(52.04)%
Louisiana Teacher Retirement	50231 2219	42,558	29,124	13,612	42,736	21,924	(48.70)%
Workmen's Compensation	50260 2219	1,525	1,255	562	1,817	1,387	(23.67)%
Sick Leave Severance Pay	50281 2219			3,794	3,794	3,794	
Annual Leave Severance Pay	50282 2219			2,948	2,948	2,948	
Instruction and Curriculum Development Services							
Employee Benefits							
Workmen's Compensation	50260 2220	1,133.00	1,221.00	783.00	2,004.00	2,274.00	13.47%
Instructional Staff Training Services							
Staff Instructors	50112 2231	5,000					NPB
Stipend Pay	50150 2231	6,600	5,850	750	6,600	6,600	
Travel Expense Reimbursement	50582 2231	159	341	589	930	930	
Materials and Supplies	50610 2231	1,070		500	500	500	
Other Supplies	50600 2231		2,019				NPB
Employee Benefits							
Social Security	50220 2231	9	19				NPB
Medicare	50225 2231	168	85				NPB
Louisiana Teacher Retirement	50231 2231	3,057	1,443				NPB
Workmen's Compensation	50260 2231	82	41				NPB
Staff Training - Sp. Ed. - Special Needs							
Employee Benefits							
Workmen's Compensation	50260 2232		152	196	348	264	(24.14)%
Instructional Staff Training - Other Programs							
Other Purchased Services	50500 2234	476	5,832	168	6,000	6,000	
Employee Benefits							
Workmen's Compensation	50260 2234	2,197	2,109	894	3,003	3,016	0.43%
Instructional Staff Training Services - Career and Technical Education							
Supervisor/Coordinator Salaries	50111 2235	6,173	3,709	2,649	6,358	6,395	0.58%
Employee Benefits							
Group Insurance	50210 2235	476	277	199	476	475	(0.21)%
Medicare	50225 2235	84	50	63	113	87	(23.01)%
Louisiana Teacher Retirement	50231 2235	1,648	964	690	1,654	1,649	(0.30)%
Workmen's Compensation	50260 2235	274	278	186	464	455	(1.94)%
Sick Leave Severance Pay	50281 2235			1,869	1,869	1,869	

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Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual		Remaining	Adopted	Operating	% Change
		Actual 6/30/2019	Through 3/31/2020	Through 6/30/2020	Budget 6/30/2020	Budget 6/30/2021	from 6/30/2020
Staff Training - Other							
Library / Media Services							
Librarian Salaries	50112 2252	\$ 604,354	\$ 328,767	\$ 288,033	\$ 616,800	\$ 571,900	(7.28)%
Rental of Equipment	50442 2252	65					NPB
Materials and Supplies	50610 2252	6,164		500	500	500	
Books and Periodicals	50640 2252	26,847	4,966	24,027	28,993	30,443	5.00%
Employee Benefits							
Group Insurance	50210 2252	60,790	32,635	28,104	60,739	55,933	(7.91)%
Medicare	50225 2252	7,813	4,229	3,875	8,104	7,371	(9.04)%
Louisiana Teacher Retirement	50231 2252	148,377	78,797	68,493	147,290	147,553	0.18%
Workmen's Compensation	50260 2252	4,291	2,334	2,103	4,437	4,066	(8.36)%
Health Benefits (Retirees)	50270 2252	11,698	7,863	2,675	10,538	10,517	(0.20)%
Sick Leave Severance Pay	50281 2252			8,154	8,154	8,154	
Other Instructional Staff Services Education							
Employee Benefits							
Medicare	50225 2290			83	83		(100.00)%
Workmen's Compensation	50260 2290	39		41	41		(100.00)%
Health Benefits (Retirees)	50270 2290	219,375	160,497	61,063	221,560	207,899	(6.17)%
Annual Leave Severance Pay	50282 2290			5,715	5,715	5,715	
Total Instructional Staff Services		1,952,098	1,194,952	832,308	2,006,658	1,836,345	(8.49)%
General Administration:							
Board of Education Services							
Board Member Per Diem	50111 2311	109,200	54,900	18,300	73,200	73,200	
Pension Fund Deduction	50313 2310	334,077	337,162	-	334,100	337,200	0.93%
Election Fees	50316 2310	104,899	971	19,029	20,000	100,000	400.00%
Legal Services	50332 2310	98,479	45,435	63,865	109,300	109,300	
Audit Services	50333 2310	37,806	40,977	-	32,474	56,000	72.45%
Purchased Professional Services	50300 2310	1,800	1,800	1,800	3,600	3,600	
Liability Insurance	50521 2310	249,357		250,729	250,729	261,210	4.18%
Errors and Omissions Insurance	50524 2310	53,165		53,143	53,143	53,165	0.04%
Faithful Performance Insurance	50525 2310	10,165		10,160	10,160	10,165	0.05%
Advertising/Public Notices/Board Minutes	50540 2310	29,053	27,480	2,520	30,000	30,000	
Travel Expense Reimbursement	50582 2310	8,415	8,010	205	8,000	8,000	
Miscellaneous Expenditures	50800 2310	4,200	80	3,920	4,000	4,000	
Employee Benefits							
Group Insurance	50210 2310	40,611	4,630	7,722			NPB
Social Security	50220 2310	5,733	3,230	1,268	4,498	4,498	
Medicare	50225 2310	1,394	407	1,030	1,437	1,056	(26.51)%
Other Employee Retirement	50239 2310	552		-			NPB
Workmen's Compensation	50260 2310	1,648	199	320	519	498	(4.05)%
Health Benefits (Retirees)	50270 2310	62,418	47,576	-	8,885	8,885	
Executive Administrative Services							
Superintendent Salary	50111 2321	184,409	182,020	38,901	150,000	166,400	10.93%
Clerical/Secretarial Salaries (Superintendent)	50114 2321	49,315	38,626	9,756	48,382	48,722	0.70%
Travel Expense Reimbursement	50582 2321	7,241	6,864	1,243	8,107	8,107	
Materials and Supplies	50610 2321	457	790	401	500	500	
Other Miscellaneous Expenditures	50800 2321	4,568	232,320	2,125	5,835	5,835	
Employee Benefits							NPB
Group Insurance	50210 2320	17,834	8,927	19,749	28,676	196	(99.32)%
Medicare	50225 2320	1,783	3,948	67	2,882	3,104	7.70%
Louisiana Teacher Retirement	50231 2320	39,523	63,862	18,420	63,579	68,815	8.24%
Workmen's Compensation	50260 2320	1,659	1,936	169	1,629	1,383	(15.10)%
Health Benefits (Retirees)	50270 2320	10,463	12,586	63,587	76,173	66,405	(12.82)%
Sick Leave Severance Pay	50281 2320			4,582	4,582	4,582	

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001 General Fund

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		6/30/2019	3/31/2020	Through 6/30/2020	Budget 6/30/2020	Budget 6/30/2021	from 6/30/2020
Annual Leave Severance Pay	50282 2320	\$ 126,127	\$ 28,054	\$ -	\$ 26,284	\$ 26,284	
Total General Administration		1,596,351	1,152,790	593,012	1,360,674	1,461,110	7.38%
School Administration:							
Principal Salaries	50111 2410	2,297,112	1,474,395	935,514	2,409,909	2,513,473	4.30%
Assistant Principal Salaries	50111 2420	1,720,812	984,191	831,402	1,815,593	1,754,303	(3.38)%
Clerical/Secretarial Salaries	50114 2400	1,134,735	692,980	500,945	1,193,925	1,188,702	(0.44)%
Substitute/Temporary Employees	50120 2400	2,101					NPB
Repairs and Maintenance	50430 2400	155	748				NPB
Rental of Equipment	50442 2400	60,235	37,863	2,971	40,834	40,834	
Other Purchased Property Services	50400 2400	312	156	104			NPB
Communications (phone, internet, postage)	50530 2400	2,159	3,352	22,998	26,350	26,350	
Travel Expense Reimbursement	50582 2400	1,879	1,608	992	2,600	2,600	
Materials and Supplies	50610 2400	17,221	11,409	23,112			NPB
Other Supplies	50600 2400	986	365				NPB
Dues and Fees (Southern Association)	50810 2400	540					NPB
Employee Benefits							
Group Insurance	50210 2400	467,429	265,415	209,845	475,260	481,733	1.36%
Social Security	50220 2400	618	298	125	-	-	NPB
Medicare	50225 2400	66,364	41,265	28,959	70,224	70,178	(0.07)%
Louisiana Teacher Retirement	50231 2400	1,290,386	769,955	539,551	1,309,506	1,329,975	1.56%
Other Retirement	50239 2400	9,354	5,984	4,275	10,259	10,174	(0.83)%
Workmen's Compensation	50260 2400	36,974	22,780	17,577	40,357	38,796	(3.87)%
Health Benefits (retirees)	50270 2400	350,997	271,785	76,663	348,448	374,680	7.53%
Sick Leave Severance Pay	50281 2400	2,725	21,132	8,242	18,251	18,251	
Annual Leave Severance Pay	50282 2400	32,551	35,730	14,423	32,751	32,751	
Total School Administration		7,495,645	4,641,411	3,217,699	7,794,267	7,882,800	1.14%
Business Services:							
Fiscal Services							
Business Manager Salary	50111 2510	172,300	127,783	49,515	177,298	167,034	(5.79)%
Clerical/Secretarial Salaries	50114 2510	359,904	244,892	126,125	371,017	373,032	0.54%
Accountant/Auditor Salaries	50118 2510	307,698	225,407	92,009	317,416	308,476	(2.82)%
Technical Services - Bank Charges	50340 2510	23,086	29,369	7,335	14,000	14,000	
Purchased Professional/Technical Services	50300 2510	7,967	3,375	6,625	10,000	20,000	100.00%
Rental of Equipment and Vehicles	50442 2510	13,261	7,065	5,935	13,000	13,000	
Travel Expense Reimbursement	50582 2510	18,341	14,018	11,982	26,000	26,000	
Materials and Supplies	50610 2510	31,207	31,419	2,630	28,000	28,000	
Miscellaneous	50800 2510		2,210		1,500	1,500	
Employee Benefits							NPB
Group Insurance	50210 2510	95,987	63,881	35,030	98,911	87,839	(11.19)%
Medicare	50225 2510	8,721	6,637	2,371	9,008	10,153	12.71%
Louisiana Teacher Retirement	50231 2510	218,359	151,976	67,071	219,047	211,345	(3.52)%
Unemployment Compensation	50250 2510	3,211					NPB
Workmen's Compensation	50260 2510	5,981	4,664	1,500	6,164	5,992	(2.79)%
Health Benefits (retirees)	50270 2510	1,395	3,755	2,413	1,290	9,653	648.29%
Sick Leave Severance Pay	50281 2510		10,362		1,027	6,000	484.23%
Annual Leave Severance Pay	50282 2510	2,458	48,494		1,448	18,000	1,143.09%
Purchasing Services							
Other Salaries - Purchasing Services	50100 2520	59,913	46,560	15,520	62,080	62,464	NPB
Purchased Professional & Technical Services	50300 2520	1,000		1,000	1,000	1,000	
Travel Expense Reimbursement	50582 2520	1,139	1,219	1,501	2,720	2,720	
Technology-Related Supplies	50615 2520	3,090		3,090	3,090		(100.00)%
Materials and Supplies	50610 2520	2,329	1,450	1,050	2,500	2,500	
Miscellaneous Expenditures	50800 2520			620	620	620	

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		6/30/2019	3/31/2020	Through 6/30/2020	Budget 6/30/2020	Budget 6/30/2021	from 6/30/2020
Employee Benefits							
Group Insurance	50210 2520	\$ 8,796	\$ 6,591	\$ 2,197	\$ 8,788	\$ 8,789	0.01%
Medicare	50225 2520	724	563	192	755	750	(0.66)%
Louisiana Teacher Retirement	50231 2520	15,997	12,106	4,035	16,141	16,116	(0.15)%
Workmen's Compensation	50260 2520	425	331	110	441	444	0.68%
Printing, Publishing and Duplicating Services							
Clerical/Secretarial Salaries	50114 2540	29,232	24,992	6,008	31,000	31,000	
Other Salaries - Print/Publish/Dup	50100 2540	53,621	41,564	13,854	55,418	55,781	0.66%
Repairs and Maintenance Services	50430 2540		1,314	6,770	8,084	8,084	
Rental of Equipment and Vehicles	50442 2540	52,217	36,420	23,269	59,689	59,689	
Travel Expense Reimbursement	50582 2540	530		600	600	600	
Materials and Supplies	50610 2540	50,078	36,537	48,376	84,913	84,913	
Employee Benefits							
Group Insurance	50210 2540	166	118	39	157	158	0.64%
Social Security	50220 2540	1,322	1,466	456	1,922		(100.00)%
Medicare	50225 2540	1,191	957	286	1,243	798	(35.80)%
Louisiana Teacher Retirement	50231 2540	14,632	11,156	3,253	14,409	14,392	(0.12)%
Louisiana School Employee Retirement	50233 2540	1,884					NPB
Workmen's Compensation	50260 2540	616	562	51	613	397	(35.24)%
Other Business Services							
Employee Benefits							
Workmen's Compensation	50260 2590			5	5		(100.00)%
Health Benefits (retirees)	50270 2590	41,277	31,714	10,354	42,394	41,416	(2.31)%
Annual Leave Severance Pay	50282 2590			652	652	652	
Total Business Services		1,610,055	1,230,927	553,829	1,694,360	1,693,307	(0.06)%
Operation and Maintenance of Plant Services							
Custodian Salaries	50116 2620	2,242,941	1,720,658	623,210	2,343,868	2,316,764	(1.16)%
Substitute/Temporary Salaries	50120 2690	37,730	18,662	21,338	40,000	40,000	
Operation and Maintenance of Buildings							
Purchased Professional and Technical Services	50300 2620	96	67	133	200	200	
Utilities Water/Sewage	50411 2620	127,012	76,294	83,706	160,000	160,000	
Disposal Services	50421 2620	218,461	129,757	90,243	220,000	220,000	
Repairs and Maintenance Services	50430 2620	481,856	368,647	127,974	496,621	496,621	
Renting/Leasing of Land and Buildings	50441 2620	29,697	15,775	7,470	23,245	23,245	
Rental of Equipment and Vehicles	50442 2620	2,275	1,692	3,808	5,500	5,500	
Property Insurance	50522 2620	1,689,660	151,235	1,537,313	1,688,548	1,689,660	0.07%
Communications (phone/internet/post)	50530 2620	242,025	16,046	219,157	235,203	235,203	
Travel Expense Reimbursement	50582 2620	4,638	3,660	4,245	7,905	7,905	
Materials and Supplies	50610 2620	677,540	539,171	110,829	650,000	650,000	
Natural Gas	50621 2620	481,916	272,317	257,683	530,000	530,000	
Electricity	50620 2620	1,495,483	847,619	1,062,592	1,910,211	1,962,701	2.75%
Care and Upkeep of Grounds							
Lawn Care	50424 2630	454,977	232,696	203,527	436,223	470,823	7.93%
Supplies	50600 2630	71,546	44,093	25,907	70,000	70,000	
Care and Upkeep of Equipment							
Repairs and Maintenance Services	50430 2640	2,459					NPB
Rental of Equipment and Vehicles	50442 2640	16,263	11,315	4,785	16,100	16,100	
Vehicle Operation and Maintenance							
Repairs and Maintenance Services	50430 2650	128,154	73,621	93,759	167,380	167,380	
Fuel	50626 2650	67,397	41,274	44,904	86,178	86,178	
Supplies	50600 2650	8,195	7,906	94	8,000	8,000	
Safety and Security							
Other Supplies	50600 2660		2,748				NPB
Employee Benefits							

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual		Remaining	Adopted	Operating	% Change
		6/30/2019	3/31/2020	Through 6/30/2020	Budget 6/30/2020	Budget 6/30/2021	from 6/30/2020
Group Insurance	50210 2690	\$ 341,594	\$ 243,839	\$ 93,736	\$ 337,575	\$ 319,230	(5.43)%
Social Security	50220 2690	651	410	2,070	2,480	2,480	
Medicare	50225 2690	29,262	22,677	8,074	30,751	30,247	(1.64)%
Louisiana Teacher Retirement	50231 2690	15,466	9,820	2,596	12,416	12,349	(0.54)%
Louisiana School Employee Retirement	50233 2690	595,539	485,982	173,565	659,547	642,694	(2.56)%
Unemployment Compensation	50250 2690		1,729	278			NPB
Workmen's Compensation	50260 2690	169,782	130,131	43,711	178,633	176,180	(1.37)%
Health Benefits (retirees)	50270 2690	232,861	165,520	56,022	230,244	221,812	(3.66)%
Sick Leave Severance Pay	50281 2690	7,333	9,788		4,372	4,372	
Annual Leave Severance Pay	50282 2690	14,603	23,279	2,072	14,945	14,945	
Total Operation and Maintenance of Plant Services		9,887,412	5,668,428	4,904,801	10,566,145	10,580,589	0.14%

Student Transportation Services:

Supervision of Transportation Services							
Supervisors/Coordinators Salaries	50111 2710	39,690	37,170	12,390	49,560	49,920	0.73%
Secretarial/Clerical Salaries	50114 2710	27,416	23,117	5,342	28,459	59,048	107.48%
Travel Expense Reimbursement	50582 2710	2,711	1,577	1,423	3,000	3,000	
Materials and Supplies	50610 2710	500		1,000	1,000	1,000	
Employee Benefits							NPB
Group Insurance	50210 2710	2,906	6,329	2,756	4,854	17,320	256.82%
Medicare	50225 2710	803	808	282	1,090	1,386	27.16%
Louisiana Teacher Retirement	50231 2710	15,757	15,675	4,610	20,285	28,115	38.60%
Workmen's Compensation	50260 2710	477	428	244	672	775	15.33%
Health Benefits (retirees)	50270 2710	215,041	147,917	55,416	203,333	186,810	(8.13)%
Annual Leave Severance Pay	50281 2710			973	973	973	
Annual Leave Severance Pay	50282 2710			1,224	1,224	1,224	
Regular Transportation Services							
Aide/Attendant/Monitor Salaries	50115 2720	(33)	264	838			NPB
Bus Driver Salaries	50116 2720	1,807,699	1,151,878	800,141	1,952,019	1,977,109	1.29%
Substitute Salaries	50124 2720	99,805	76,622	23,378	100,000	200,000	100.00%
Rental of Vehicles	50442 2720	1,509,036	1,164,196	394,605	1,558,801	1,678,880	7.70%
Fleet Insurance	50523 2720	165,402		165,389	165,389	165,500	0.07%
Operational Allowance	50583 2720	(86,361)	(58,243)	(2,797)			NPB
Materials & Supplies	50610 2720	11,035	1,324	3,676	5,000	5,000	
Fuel	50626 2720	682,355	492,911	184,959	677,870	677,870	
Miscellaneous	50890 2720	5,004	9,653		9,400	9,400	
Employee Benefits							NPB
Group Insurance	50210 2720	356,087	202,140	173,568	375,708	368,316	(1.97)%
Social Security	50220 2720	9,384	6,106	94	6,200	12,399	99.98%
Medicare	50225 2720	23,193	15,232	9,306	24,538	26,274	7.07%
Louisiana Teacher Retirement	50231 2720	11,485	6,509	3,805	10,314	10,269	(0.44)%
Louisiana School Employee Retirement	50233 2720	447,181	310,164	216,659	526,823	525,180	(0.31)%
Unemployment Compensation	50250 2720	4,084	1,635	273			NPB
Workmen's Compensation	50260 2720	188,227	112,517	69,454	181,971	193,287	6.22%
Health Benefits (retirees)	50270 2720	58,271	54,873	10,693	65,566	76,666	16.93%
Accumulated Sick Leave Severance Pay	50281 2720	11,861	8,279	1,242	9,521	9,521	
Special Needs Transportation Services							
Aide/Attendant/Monitor Salaries	50115 2730	313,777	175,514	146,366	321,880	320,980	(0.28)%
Bus Driver Salaries	50116 2730	157,629	70,851	91,254	162,105	160,415	(1.04)%
Substitute Salaries	50124 2730	76	183	10,817	11,000	11,000	
Fleet Insurance	50523 2730	11,816		11,813	11,813	11,820	0.06%
Operational Allowance	50583 2730	8,403	2,525	10,186	12,711	9,123	(28.23)%
Fuel	50626 2730					72,130	NPB
Employee Benefits							NPB
Group Insurance	50210 2730	75,902	35,487	38,876	74,363	71,349	(4.05)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual	Remaining	Adopted	Operating	% Change
		6/30/2019	Through 3/31/2020	Through 6/30/2020	Budget 6/30/2020	Budget 6/30/2021	from 6/30/2020
Social Security	50220 2730	\$ 2,155	\$ 1,142	\$ (460)	\$ 682	\$ 683	0.15%
Medicare	50225 2730	5,978	3,137	3,261	6,398	6,313	(1.33)%
Louisiana Teacher Retirement	50231 2730	46,597	24,000	(20,152)	3,848	3,834	(0.36)%
Louisiana School Employee Retirement	50233 2730	68,304	39,148	98,792	137,940	136,012	(1.40)%
Workmen's Compensation	50260 2730	43,189	24,370	21,692	46,062	45,497	(1.23)%
Health Benefits (retirees)	50270 2730	7,771	13,325	(3,960)	9,365	20,447	118.33%
Accumulated Sick Leave Severance Pay	50281 2730	5,621	3,001	(1,140)	1,861	1,861	
Total Student Transportation Services		6,356,234	4,181,764	2,548,289	6,783,598	7,156,706	5.50%

Central Services:

Planning, Research, Development and Employee Benefits							
Medicare	50225 2810			34	34		(100.00)%
Workmen's Compensation	50260 2810			17	17		(100.00)%
Health Benefits (retirees)	50270 2810	47,015	34,223	12,876	47,099	45,634	(3.11)%
Accumulated Annual Leave Severance Pay	50282 2810			2,325	2,325	2,325	
Information Services							
Supervisor/Coordinators Salaries	50111 2820	14,990	8,100	2,700	4,500	10,800	140.00%
Clerical/Secretarial Personnel Salaries	50114 2820	32,860	25,082	8,361	33,443	30,308	(9.37)%
Other Salaries	50100 2820	17,165	13,239	4,413	17,652	17,748	0.54%
Materials and Supplies	50610 2830					300,000	NPB
Employee Benefits							
Group Insurance	50210 2820	6,233	4,771	1,335	6,106	10,391	70.18%
Medicare	50225 2820	764	626	133	759	698	(8.04)%
Louisiana Teacher Retirement	50231 2820	6,425	5,548	212	5,760	15,185	163.63%
Workmen's Compensation	50260 2820	462	330	71	401	418	4.24%
Accumulated Sick Leave Severance Pay	50281 2820			953	953	953	
Personnel (Human Resources) Services							
Personnel/Human Resource Director Salaries	50111 2831	93,380	68,848	22,950	91,798	92,296	0.54%
Other Personnel Services Supervisors	50111 2830	82,746	64,190	17,130	81,320	86,576	6.46%
Clerical/Secretarial Personnel Salaries	50114 2830	181,484	118,166	49,206	167,372	165,024	(1.40)%
Fingerprinting and Background Check	50339 2830	32,493	10,601	32,399	43,000	43,000	
Purchased Professional and Technical Services	50300 2830	97,837	53,006	43,794	96,800	96,800	
Advertising and Public Notices	50540 2830	47,756	28,560	13,740	42,300	42,300	
Travel Expense Reimbursement	50582 2830	14,386	9,440	7,160	16,600	16,600	
Materials and Supplies	50610 2830	2,232		3,800	3,800	3,800	
Other Miscellaneous Expenditures	50800 2830	9,682	6,800	2,830	9,630	9,630	
Employee Benefits							
Group Insurance	50210 2830	32,571	25,594	10,098	35,692	35,639	(0.15)%
Medicare	50225 2830	4,745	3,321	1,158	4,479	4,516	0.83%
Louisiana Teacher Retirement	50231 2830	83,036	47,315	17,345	64,660	64,916	0.40%
Workmen's Compensation	50260 2830	2,539	1,795	624	2,419	2,445	1.07%
Accumulated Annual Leave Severance Pay	50282 2830		1,675		178	178	
Administrative Technical Services (Data Processing)							
Supervisor/Coordinator Salaries	50111 2840	5,386	5,871	17,410	5,538	74,480	1,244.89%
System Analysts Salaries	50118 2842	185,788	140,458	31,321	191,515	188,170	(1.75)%
Computer Operators Salaries	50118 2844	36,592	70,010	37,450	37,450	37,450	
Other Data Processing Salaries	50100 2840	226,352	131,643	99,778	231,421	232,217	0.34%
Purchased Technical Services	50340 2840	580,604	442,326	270,487	712,813	712,813	
Communications (phone, internet, postage)	50530 2840	630,076	489,001	198,477	687,478	687,478	
Travel Expense Reimbursement	50582 2840	11,024	9,982	3,828	13,810	13,810	
Technology-Related Supplies	50615 2840	397,712	245,644	1,654	225,920	562,180	148.84%
Technology Software	50735 2840	290,414	295,652	39,820	335,472	335,472	
Employee Benefits							
Group Insurance	50210 2840	37,296	27,408	9,918	37,326	41,275	10.58%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual 6/30/2019	Actual Through 3/31/2020	Remaining Through 6/30/2020	Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020
Medicare	50225 2840	\$ 6,135	\$ 4,676	\$ 1,671	\$ 6,347	\$ 7,193	13.33%
Louisiana Teacher Retirement	50231 2840	116,194	83,889	28,866	112,755	128,559	14.02%
Workmen's Compensation	50260 2840	3,243	2,473	885	3,358	3,783	12.66%
Health Benefits (retirees)	50270 2840	4,396	3,297	1,099	4,396	8,875	101.89%
Accumulated Sick Leave Severance Pay	50281 2840	157	313	5,424	5,737	5,737	
Accumulated Annual Leave Severance Pay	50282 2840	2,365		1,275	1,275	1,275	
Other Central Service Services							
All Other Salaries - Central Services	50100 2890	29,925	23,380	3,880	27,260	33,668	23.51%
Employee Benefits							
Group Insurance	50210 2890	6,336	4,746	1,582	6,328	4,758	(24.81)%
Social Security	50220 2890	216	182	116			NPB
Medicare	50225 2890	346	273	34	307	438	42.67%
Louisiana Teacher Retirement	50231 2890	7,062	5,316	1,772	7,088		(100.00)%
Workmen's Compensation	50260 2890	212	166	28	194	240	23.71%
Health Benefits (retirees)	50270 2890					4,242	NPB
Total Central Services		3,388,631	2,517,936	1,012,439	3,432,885	4,182,293	21.83%
Total Support Service Expenditures		40,063,320	25,297,196	17,031,008	41,677,607	43,153,272	3.54%
NON-INSTRUCTIONAL SERVICES							
Food Service Programs:							
Other Miscellaneous Expenditures	50800 3100	3,263	1,899	2,101	4,000	4,000	
Employee Benefits							
Group Insurance	50210 3100	20					NPB
Workers Compensation	50260 3100	89					NPB
Health Benefits (retirees)	50270 3100					4,215	NPB
Total Food Service		3,283	1,899	2,101	4,000	8,215	105.38%
Community Service Programs:							
Agriculture Extension	50330 3300	12,560	9,420	3,140	12,560	12,560	
Total Community Service		12,560	9,420	3,140	12,560	12,560	
Total Non-Instructional Services		15,932	11,319	5,241	16,560	20,775	25.45%
FACILITY ACQUISITION AND CONSTRUCTION SERVICES:							
Architect/Engineering Services	50334 4300	74,120	62,546	21,557	106,725	106,725	
Building Improvements - Renovate/Remodel	50450 4600		9,950				NPB
Total Facility Acquisition and Construction		74,120	72,496	21,557	106,725	106,725	
DEBT SERVICE:							
Interest (long-term)	50832 5100	58,308	40,454	54	40,508	21,150	(47.79)%
Redemption of Principal	50831 5100	400,000	435,000		435,000	470,000	8.05%
Total Debt Service		458,308	475,454	54	475,508	491,150	3.29%
Appropriations to Type 1 Charter Schools		9,185,669	6,682,564	2,673,293	9,355,857	9,239,487	(1.24)%
Total Expenditures		113,608,360	71,510,153	49,115,038	119,519,871	122,324,901	2.35%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(17,131,110)	6,366,884	(26,425,470)	(19,054,113)	(22,532,603)	18.26%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 1

001 General Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>	
OTHER FINANCING SOURCES (USES):								
SOURCES:								
Transfers of Indirect Cost (Received)	45210 0000	\$ 736,594	\$ 515,709	\$ 262,622	\$ 778,331	\$ 1,684,948	1	
Operating Transfers In Salaries	45220 0000	17,415,513		17,603,569	17,603,569	18,616,780	0	
Operating Transfers In - Charter Schools	45220 0000	6,224,020		6,385,189	6,385,189	4,613,650	(0)	
Proceeds - Disposal of Real/Personal Property	45300 0000	1	30,251	673			NPB	
Operating Transfer Out - Medicaid Fund	50932 5200	-	-	(592,523)	(592,523)	(535,413)	(0)	
Total Other Financing Sources (Uses)		24,376,128	545,960	23,659,530	24,174,566	24,379,965	0.85%	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			7,245,018	6,912,844	(2,765,940)	5,120,453	1,847,362	(63.92)%
BEGINNING FUND BALANCE			310,661	7,555,679		7,555,679	12,676,132	67.77%
ENDING FUND BALANCE			\$ 7,555,679	\$ 14,468,523	\$ (2,765,940)	\$ 12,676,132	\$ 14,523,494	14.57%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 2

101 Safety Tax Fund

DESCRIPTION	Account #	Actual 6/30/2019	Actual Through 3/31/2020	Remaining Through 6/30/2020	Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Ad Valorem Taxes - Renewable	41112 0000	\$ 3,795,516	\$ 3,625,954	\$ 105,727	\$ 3,731,681	\$ 3,607,335	(3.33)%
Interest on Investments	41510 0000	4,385	4,855	461	3,385	3,385	
Total Revenues		3,799,902	3,630,809	106,188	3,735,066	3,610,720	(3.33)%
EXPENDITURES FOR:							
INSTRUCTION:							
Other Education:							
Alternative School Programs							
Purchased Professional Services	50300 1480	714,665	362,403	352,597	715,000	400,000	(44.06)%
Total Other Education		714,665	362,403	352,597	715,000	400,000	(44.06)%
NPB							
Total Instruction Expenditures		714,665	362,403	352,597	715,000	400,000	(44.06)%
SUPPORT SERVICES:							
General Administration:							
Board of Education Services							
Pension Fund Deduction	50313 2315	120,172	121,281		120,200	121,300	0.92%
Audit Services	50333 2311	1,584	1,717		1,360	2,000	47.06%
Total General Administration		121,755	122,998		121,560	123,300	1.43%
Operation and Maintenance of Plant Services							
NPB							
Supervisor Salaries	50111 2620	65,433	36,455	19,790	56,245	62,858	11.76%
Other Salaries	50100 2660	211,688			222,582		(100.00)%
Other Purchased Property Services	50400 2660	290,778	221,235	336,957	558,192	300,000	(46.26)%
Other Purchased Services	50500 2660	7,234	7,226	16,674	23,900	20,000	(16.32)%
Technology-Related Supplies	50615 2660		191,132	263,868	455,000	995,000	118.68%
Materials and Supplies	50610 2660	250,337	105,822	259,957	365,779	500,000	36.69%
Employee Benefits							
NPB							
Group Insurance	50210 2600	21,130	92	18,480	18,572	158	(99.15)%
Medicare	50225 2600	3,671	509	3,250	3,759	878	(76.64)%
Teachers Retirement System	50231 2600	61,968	9,478	51,061	60,539	16,218	(73.21)%
Workers Compensation	50260 2600	7,217	259	2,176	2,435	447	(81.64)%
Total Operation and Maintenance of Plant Services		919,457	572,208	972,213	1,767,003	1,895,559	7.28%
Student Transportation Services:							
Supervision of Transportation Services							
Total Student Transportation Services							NPB
Total Support Service Expenditures		1,041,212	695,206	972,213	1,888,563	2,018,859	6.90%
FACILITY ACQUISITION AND CONSTRUCTION:							
Architect/Engineering Services	50334 4300	94,003	132,509	117,491	250,000	43,860	(82.46)%
Building Improvements - Renovate/Remodel	50450 4600	687,261	433,726	1,471,274	1,905,000	1,531,765	(19.59)%
Advertising and Public Notices	50540 4600	176				700	NPB
Materials and Supplies	50610 4600			50,000	50,000	100,000	100.00%
Total Facility Acquisition and Construction		781,440	566,235	1,638,765	2,205,000	1,676,325	(23.98)%
Total Expenditures		2,537,317	1,623,844	2,963,575	4,808,563	4,095,184	(14.84)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,262,585	2,006,965	(2,857,388)	(1,073,497)	(484,464)	(54.87)%
OTHER FINANCING SOURCES (USES):							
Operating Transfers Out - Charter Schools							
Total Other Financing Sources (Uses)	50932 5200	(665,589)		(665,589)	(665,589)	(665,589)	
		(665,589)		(665,589)	(665,589)	(665,589)	

LAFOURCHE PARISH SCHOOL BOARD
 OPERATING BUDGET
 For Fiscal Year Ending June 30, 2021

Schedule 2

101 Safety Tax Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		\$ 596,996	\$ 2,006,965	\$ (3,522,977)	\$ (1,739,086)	\$ (1,150,053)	(33.87)%
BEGINNING FUND BALANCE		3,485,127	4,082,123		4,082,123	2,343,037	(42.60)%
ENDING FUND BALANCE		\$ 4,082,123	\$ 6,089,088	\$ (3,522,977)	\$ 2,343,037	\$ 1,192,984	(49.08)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 3

102 Salary Supplement Fund

DESCRIPTION	Account #	Actual 6/30/2019	Actual Through 3/31/2020	Remaining Through 6/30/2020	Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020		
REVENUES FROM:									
LOCAL SOURCES:									
Parishwide									
Ad Valorem Taxes - Renewable	41112 0000	\$ 7,107,109	\$ 6,789,641	\$ 197,941	\$ 6,987,582	\$ 6,754,778	(3.33)%		
Interest on Investments	41510 0000	7,659	8,785	947	7,000	7,000			
Net Change in Fair Value of Investments	41530 0000				(1,000)	(1,000)			
Total Revenues		7,114,769	6,798,426	198,888	6,993,582	6,760,778	(3.33)%		
EXPENDITURES FOR:									
SUPPORT SERVICES:									
General Administration:									
Board of Education Services									
Pension Fund Deduction	50313 2310	225,021	227,099		225,000	227,100	0.93%		
Audit Services	50333 2310	1,258	1,365		1,081	1,375	27.20%		
Total General Administration		226,279	228,464		226,081	228,475	1.06%		
Business Services:									
Fiscal Services									
Technical Services	50340 2510			320	320	320			
Total Business Administration				320	320	320			
Total Expenditures		226,279	228,464	320	226,401	228,795	1.06%		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				6,888,489	6,569,962	198,568	6,767,181	6,531,983	(3.48)%
OTHER FINANCING SOURCES (USES):									
Operating Transfers Out - Salaries	50932 5200	(4,865,020)		(5,408,202)	(5,408,202)	(5,220,361)	(3.47)%		
Operating Transfers Out - Charter Schools	50932 5200	(1,359,000)		(1,359,000)	(1,359,000)	(1,311,622)	(3.49)%		
Total Other Financing Sources (Uses)		(6,224,020)		(6,767,202)	(6,767,202)	(6,531,983)	(3.48)%		
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES				664,469	6,569,962	(6,568,634)		(21)	(100.00)%
BEGINNING FUND BALANCE			164,164	828,633		828,633	828,612	(0.00)%	
ENDING FUND BALANCE			\$ 828,633	\$ 7,398,595	\$ (6,568,634)	\$ 828,612	\$ 828,612		

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 4

103 Air Conditioning Maintenance Fund

DESCRIPTION	Account #	Actual 6/30/2019	Actual Through 3/31/2020	Remaining Through 6/30/2020	Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Ad Valorem Taxes - Renewable	41112 0000	\$ 7,107,109	\$ 6,789,641	\$ 197,941	\$ 6,987,582	\$ 6,754,778	(3.33)%
Interest on Investments	41510 0000	4,613	4,862	522	2,000	2,000	
Total Revenues		7,111,722	6,794,503	198,463	6,989,582	6,756,778	(3.33)%
EXPENDITURES FOR:							
SUPPORT SERVICES:							
General Administration:							
Board of Education Services							
Pension Fund Deduction	50313 2310	225,021	227,099		225,000	227,100	0.93%
Audit Services	50333 2310	2,656	2,879		2,282	2,300	0.79%
Total General Administration		227,678	229,978		227,282	229,400	0.93%
Business Services:							
Fiscal Services							
Accountant/Auditor/Budget Analyst	50118 2510	15,041	11,640	3,880	15,520	15,616	0.62%
Technical Services	50340 2510	2		500	500	500	
Employee Benefits							
Group Insurance	50210 2510	2,199	1,648	549	2,197	2,198	0.05%
Medicare	50225 2510	181	140	48	188	187	(0.53)%
Teachers Retirement System	50231 2510	4,016	3,026	1,009	4,035	4,029	(0.15)%
Workmen's Compensation	50260 2510	107	83	27	110	111	0.91%
Total Business Administration		21,546	16,537	6,013	22,550	22,641	0.40%
Operation and Maintenance of Plant Services							
Supervisor Salaries	50111 2610	60,013	45,707	15,487	61,194	61,194	
Skilled Craftsman Salaries	50117 2690	868,414	668,551	261,817	930,368	973,584	4.65%
Operation and Maintenance of Buildings							
Building Repairs and Maintenance Services	50430 2620	341,935	289,860	295,320	585,180	300,000	(48.73)%
Building Repairs and Maintenance Supplies	50610 2620	322,366	332,531	17,469	350,000	300,000	(14.29)%
Electricity	50622 2620	1,872,793	1,167,157	832,843	2,000,000	2,000,000	
Care and Upkeep of Equipment							
Supplies	50600 2640			50,000	50,000	50,000	
Vehicle Operation and Maintenance							
Fuel	50626 2650	18,321	9,897	21,103	31,000	31,000	
Employee Benefits							
Group Insurance	50210 2690	115,874	91,053	33,190	124,243	136,260	9.67%
Medicare	50225 2690	12,286	9,458	3,529	12,987	13,376	3.00%
Teachers Retirement System	50231 2690	11,463	8,625	2,809	11,434	11,387	(0.41)%
Louisiana School Employee Retirement	50233 2690	248,412	200,239	78,351	278,590	284,326	2.06%
Workmen's Compensation	50260 2690	65,017	50,407	18,502	68,909	72,102	4.63%
Health Benefits (Retirees)	50270 2690	43,324	35,129	8,728	43,857	49,649	13.21%
Sick Leave Severance Pay	50281 2690	3,824	4,118		3,055		(100.00)%
Annual Leave Severance Pay	50282 2690	5,354	6,589	5,202	11,791		(100.00)%
Total Operation and Maintenance of Plant Services		3,989,396	2,919,321	1,644,350	4,562,608	4,282,878	(6.13)%
Total Support Service Expenditures		4,238,619	3,165,836	1,650,363	4,812,440	4,534,919	(5.77)%

FACILITY ACQUISITION AND CONSTRUCTION:						
Architect/Engineering Services	50334 4300	\$	\$	\$	29,400	\$ 29,400 \$ (100.00)%
Building Improvements - Renovate/Remodel	50450 4600				420,600	420,600 375,000 (10.84)%
Total Facility Acquisition and Construction					450,000	450,000 375,000 (16.67)%
Total Expenditures					4,238,619	3,165,836 2,100,363 5,262,440 4,909,919 (6.70)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					2,873,103	3,628,667 (1,901,900) 1,727,142 1,846,859 3.37%
OTHER FINANCING SOURCES (USES):						
Operating Transfers In -					1,143,624	
Operating Transfers Out - Charter Schools	50932 5200				(2,456,374)	(1,846,800) (1,846,800) (1,846,800)
Total Other Financing Sources (Uses)					(1,312,750)	(1,846,800) (1,846,800) (1,846,800)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					1,560,353	3,628,667 (3,748,700) (119,658) 59 0.79%
BEGINNING FUND BALANCE					580,461	2,140,814 2,140,814 2,021,156
ENDING FUND BALANCE					\$ 2,140,814	\$ 5,769,481 \$ (3,748,700) \$ 2,021,156 \$ 2,021,215 (0.79)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 5

104 Retirement Supplement Fund

DESCRIPTION	Account #	Actual 6/30/2019	Actual Through 3/31/2020	Remaining Through 6/30/2020	Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Ad Valorem Taxes - Renewable	41112 0000	\$ 1,897,761	\$ 1,812,986	\$ 52,857	\$ 1,865,843	\$ 1,803,676	(3.33)%
Interest on Investments	41510 0000	1,742	1,996	227	1,500	1,500	
Total Revenues		1,899,503	1,814,982	53,084	1,867,343	1,805,176	(3.33)%
EXPENDITURES FOR:							
SUPPORT SERVICES:							
General Administration:							
Board of Education Services							
Pension Fund Deduction	50313 2310	60,086	60,641	\$	60,100	60,650	0.92%
Audit Services	50333 2310	337	364	\$	288	365	26.74%
Total General Administration		60,423	61,005		60,388	61,015	1.04%
Total Expenditures		60,423	61,005		60,388	61,015	1.04%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,839,080	1,753,977	53,084	1,806,955	1,744,161	(3.48)%
OTHER FINANCING SOURCES (USES):							
Operating Transfers Out - Salaries	50932 5200	(1,660,617)		\$ (1,805,660)	(1,805,660)	(1,744,161)	(3.41)%
Total Other Financing Sources (Uses)		(1,660,617)		(1,805,660)	(1,805,660)	(1,744,161)	(3.41)%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		178,463	1,753,977	(1,752,576)	1,295		(100.00)%
BEGINNING FUND BALANCE		14,188	192,651		192,651	193,946	
ENDING FUND BALANCE		\$ 192,651	\$ 1,946,628	\$ (1,752,576)	\$ 193,946	\$ 193,946	(100.00)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 6

011 1995 Sales Tax Salary Restricted Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Sales and Use Taxes	41131 0000	\$ 12,785,994	\$ 8,763,838	\$ 3,776,562	\$ 12,540,400	\$ 12,076,400	(3.70)%
Interest on Investments	41510 0000	12,217	15,323	1,533	9,061	10,000	10.36%
Net Increase from Investments	41530 0000				(1,019)	1,020	(200.10)%
Total Revenues		12,798,210	8,779,161	3,778,095	12,548,442	12,087,420	(3.67)%
EXPENDITURES FOR:							
SUPPORT SERVICES:							
General Administration:							
Board of Education Services							
Audit Services	50333 2310	2,030	2,200		1,743	2,200	26.22%
Total General Administration		2,030	2,200		1,743	2,200	26.22%
Business Services							
Fiscal Services							
Purchased Technical Services	50340 2510			325	325	325	
Total Business Services				325	325	325	
Total Expenditures		2,030	2,200	325	2,068	2,525	22.10%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		12,796,181	8,776,961	3,777,770	12,546,374	12,084,895	(3.68)%
OTHER FINANCING SOURCES (USES):							
Operating Transfers Out - Salaries	50932 5200	(10,389,707)		(10,389,707)	(10,389,707)	(9,946,999)	(4.26)%
Operating Transfers Out - Charter Schools	50932 5200	(2,156,700)		(2,156,700)	(2,156,700)	(2,137,801)	(0.88)%
Total Other Financing Sources (Uses)		(12,546,407)		(12,546,407)	(12,546,407)	(12,084,800)	(3.68)%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		249,774	8,776,961	(8,768,637)	(33)	95	(387.88)%
BEGINNING FUND BALANCE		1,388	251,162		251,162	251,129	(33)
ENDING FUND BALANCE		\$ 251,162	\$ 9,028,123	\$ (8,768,637)	\$ 251,129	\$ 251,224	0.04%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 7

012 1995 Sales Tax Textbook Restricted Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>		
REVENUES FROM:									
LOCAL SOURCES:									
Parishwide									
Sales and Use Taxes	41131 0000	\$ 752,117	\$ 515,520	\$ 222,180	\$ 737,700	\$ 710,400	(3.70)%		
Interest	41510 0000	722	875	86	216	225	4.17%		
Total Revenues		752,839	516,395	222,266	737,916	710,625	(3.70)%		
EXPENDITURES:									
INSTRUCTION:									
Regular Programs:									
Textbooks/Workbooks	50642 1100	668,891	93,309	806,691	900,000	700,000	(22.22)%		
Total Regular Instruction		668,891	93,309	806,691	900,000	700,000	(22.22)%		
General Administration:									
Board of Education Services									
Audit Services	50333 2310	283	306		243	300	23.46%		
Total General Administration		283	306		243	300	23.46%		
Total Expenditures		669,174	93,615	806,691	900,243	700,300	(22.21)%		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				83,665	422,780	(584,425)	(162,327)	10,325	(106.36)%
OTHER FINANCING SOURCES (USES):									
Operating Transfers Out - Charter Schools	50932 5200	(257,100)		(257,100)	(257,100)	(257,100)			
Total Other Financing Sources (Uses)		(257,100)		(257,100)	(257,100)	(257,100)			
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES				(173,435)	422,780	(841,525)	(419,427)	(246,775)	(41.16)%
BEGINNING FUND BALANCE		845,855	672,420		672,420	252,993	(62.38)%		
ENDING FUND BALANCE		\$ 672,420	\$ 1,095,200	\$(841,525)	\$ 252,993	\$ 6,218	(97.54)%		

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 8

013 1995 Sales Tax Technology Restricted Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Sales and Use Taxes	41131 0000	\$ 1,504,235	\$ 1,031,040	\$ 444,260	\$ 1,475,300	\$ 1,420,800	(3.69)%
Interest	41510 0000	284	431	55			
Rentals	41910 0000	6,000		6,000	6,000	6,000	
Refund of Prior Year Expenditure - E-Rate	41993 0000						NPB
Total Revenues		1,510,518	1,031,471	450,315	1,481,300	1,426,800	(3.68)%
EXPENDITURES:							
SUPPORT SERVICES:							
General Administration:							
Board of Education Services							
Audit Services	50333 2310	950	1,030		816	1,000	22.55%
Total General Administration		950	1,030		816	1,000	22.55%
Central Services:							
Administrative Technical Services							
Other Salaries - Administrative Technical Services	50100 2840	307,342	178,720	152,230	330,950	330,885	(0.02)%
Other Purchased Services	50530 2840		20,000	30,000			NPB
Technology-Related Supplies	50615 2840	604,224	578,229	221,771	800,000	800,000	
Technology-Related Software	50735 2840						NPB
Employee Benefits							NPB
Group Insurance	50210 2840	57,582	30,974	29,670	60,644	69,412	14.46%
Medicare	50225 2840	3,346	1,955	1,718	3,673	3,573	(2.72)%
Louisiana Teacher Retirement	50231 2840	76,772	43,279	37,609	80,888	80,239	(0.80)%
Workers Compensation	50260 2840	2,182	1,269	1,080	2,349	2,357	0.34%
Total Central Services		1,051,448	854,426	474,078	1,278,504	1,286,466	0.62%
Total Expenditures		1,052,398	855,456	474,078	1,279,320	1,287,466	0.64%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		458,120	176,015	(23,763)	201,980	139,334	(31.02)%
OTHER FINANCING SOURCES (USES):							
Operating Transfers Out - Charter Schools	50932 5200	(100,000)		(100,000)	(100,000)	(100,000)	
Total Other Financing Sources (Uses)		(100,000)		(100,000)	(100,000)	(100,000)	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		358,120	176,015	(123,763)	101,980	39,334	(61.43)%
BEGINNING FUND BALANCE		165,967	524,087		524,087	626,067	19.46%
ENDING FUND BALANCE		\$ 524,087	\$ 700,102	\$ (123,763)	\$ 626,067	\$ 665,401	6.28%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 9

004 Medicaid Fund

DESCRIPTION	Account #	Actual 6/30/2019	Actual Through 3/31/2020	Remaining Through 6/30/2020	Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Interest on Investments	41510 0000	\$ 123	\$ 1,211	\$ 62	\$	\$	NPB
Medicaid (Therapy Services)	41991 0000	2,426,719	79,909	748,715	828,624	841,999	1.61%
Total Revenues		2,426,842	81,120	748,777	828,624	841,999	1.61%
EXPENDITURES FOR:							
INSTRUCTION:							
Special Education Programs							
Special Education Programs - Special Needs							
Materials & Supplies	50610 1210	1,264	3,624	225	2,000	2,000	
Total Special Education Programs		1,264	3,624	225	2,000	2,000	
SUPPORT SERVICES:							
Pupil Support Services:							
Health Services - All Students							
Nurse Salaries	50118 2134	761,964	430,474	359,076	789,550	765,750	(3.01)%
Health Service Clerical/Secretarial Salaries	50114 2130	31,408	24,242	8,081	32,323	32,548	0.70%
Other Salaries	50100 2130	139,633	86,123	61,587	147,710	148,785	0.73%
Purchased Professional and Technical Services	50300 2130	445					NPB
Travel Expense Reimbursement	50582 2130	4,851	3,830	5,170	9,000	9,000	
Materials and Supplies	50610 2130	13,704	10,729	3,271	14,000	14,000	
Employee Benefits							
Group Insurance	50210 2130	99,030	47,943	52,018	99,961	77,321	(22.65)%
Medicare	50225 2130	12,053	7,284	5,356	12,640	12,638	(0.02)%
Louisiana Teacher Retirement	50231 2130	241,385	134,315	109,373	243,688	244,357	0.27%
Workmen's Compensation	50260 2130	4,481	1,901	1,093	2,994	3,581	19.61%
Sick Leave Severance Pay	50281 2130		10,276		5,600	5,600	
Speech Pathology & Audiology - Special Needs							NPB
Supervisor Salaries	50111 2151	28,249	16,914	12,144	29,058	29,225	0.57%
Employee Benefits							
Group Insurance	50210 2150	2,381	1,387	991	2,378	2,376	(0.08)%
Medicare	50225 2150	387	231	166	397	400	0.76%
Louisiana Teacher Retirement	50231 2150	7,543	4,398	3,158	7,556	7,539	(0.22)%
Workmen's Compensation	50260 2150	84					NPB
Occupational Therapy and Related Services							
Travel Expense Reimbursement	50582 2160	4,080	2,829	2,371	5,200	5,200	
Total Pupil Support Services		1,351,677	782,876	623,855	1,402,055	1,358,320	(3.12)%
Instructional Staff Services:							
Staff Training Services - Special Education							
Travel Expense Reimbursement	50582 2232		1,525		458	458	
Staff Training Services - Other Special Instruction							
Other Purchased Services	50500 2234	1,654	1,802	198	2,000	2,000	
Total Instructional Staff Services		1,654	3,327	198	2,458	2,458	
General Administration Services							
Board of Education Services							
Audit Services	50333 2310	738	800	(166)	634	634	
Total General Administration Services		738	800	(166)	634	634	

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 9

004 Medicaid Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
Operation and Maintenance of Plant Services							
Care and Upkeep of Equipment							
Other Purchased Property Services	50400 2640	\$ 2,462	\$ 3,008	\$ -	\$ 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		13,462	14,008		14,000	14,000	
Central Services:							
Administrative Technical Services							
Materials and Supplies	50610 2840						NPB
Total Central Services							NPB
Total Support Service Expenditures		1,367,530	801,011	623,887	1,419,147	1,375,412	(3.08)%
Total Expenditures		1,368,794	804,635	624,112	1,421,147	1,377,412	(3.08)%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCEHS OVER EXPENDITURES AND OTHER USES		1,058,048	(723,515)	124,665	(592,523)	(535,413)	(9.64)%
OTHER FINANCING USES:							
Operating Transfers In - General Fund	45220 0000			592,523	592,523	535,413	(9.64)%
Total Other Financing Uses				592,523	592,523	535,413	(9.64)%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		1,058,048	(723,515)	717,188			NPB
BEGINNING FUND BALANCE			1,058,048		1,058,048	1,058,048	
ENDING FUND BALANCE		\$ 1,058,048	\$ 334,533	\$ 717,188	\$ 1,058,048	\$ 1,058,048	

5
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021

Schedule 10

014 Major Maintenance Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Interest	41510 0000	\$ 110	\$ 512	\$ 29	\$	\$	NPB
Earnings on 16th Section Property	41541 0000	628,616	30,922	605,398	636,320	50,000	(92.14)%
Total Revenues		628,726	31,434	605,427	636,320	50,000	(92.14)%
EXPENDITURES FOR:							
SUPPORT SERVICES:							
General Administration:							
Board of Education Services							
Audit Services	50333 2310	323	350		277	350	73
Total General Administration		323	350		277	350	26.35%
Operation and Maintenance of Plant Services							
Operation and Maintenance of Buildings							
Purchased Professional Services	50300 2620		95			100	
Other Equipment	50700 2600		39,216				
Total Operation and Maintenance of Plant Services			39,311			100	
FACILITY ACQUISITION AND CONSTRUCTION SERVICES:							
Architect/Engineering Services	50334 4300		74,995				NPB
Other Purchased Property Services	50400 4900		9,528	344,531			NPB
Total Facility Acquisition and Construction			84,523	344,531			NPB
Total Expenditures		323	124,184	344,531	277	450	62.45%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		628,403	(92,750)	260,896	636,043	49,550	(92.21)%
BEGINNING FUND BALANCE			628,403		628,403	1,264,446	101.22%
ENDING FUND BALANCE		\$ 628,403	\$ 535,653	\$ 260,896	\$ 1,264,446	\$ 1,313,996	3.92%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 11

015 Sixteenth Section Land Fund

DESCRIPTION	Account #	Actual 6/30/2019	Actual Through 3/31/2020	Remaining Through 6/30/2020	Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Interest on Investments	41510 0000	\$ 180	\$ 216	\$ 16	\$	\$	NPB
Earnings on 16th Section Property	41541 0000	40,274	40,976	4,950	37,000	37,000	
Total Revenues		40,454	41,192	4,966	37,000	37,000	
EXPENDITURES FOR:							
SUPPORT SERVICES:							
General Administration:							
Board of Education Services							
Audit Services	50333 2310	28,562	13,067	15,786	28,853	28,853	
Advertising	50540 2310	342	563	382			NPB
Total General Administration		28,904	13,630	16,168	28,853	28,853	
Operation and Maintenance of Plant Services							
Care and Upkeep of Grounds							
Other Purchased Property Services	50400 2630	2,900	7,224				NPB
Supplies	50600 2630	1,140		4,040	4,040	4,040	
Total Operation and Maintenance of Plant Services		4,040	7,224	4,040	4,040	4,040	
Total Expenditures		32,944	20,854	20,208	32,893	32,893	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		7,510	20,338	(15,242)	4,107	4,107	
BEGINNING FUND BALANCE		234,550	242,060		242,060	246,167	4,107
ENDING FUND BALANCE		\$ 242,060	\$ 262,398	\$ (15,242)	\$ 246,167	\$ 250,274	1.67%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 12

105 Child Nutrition Fund

DESCRIPTION	Account #	Actual 6/30/2019	Actual Through 3/31/2020	Remaining Through 6/30/2020	Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020
REVENUES :							
LOCAL SOURCES:							
Parishwide							
Interest on Investments	41510 0000	\$ 32,573	\$ 29,118	\$ 1,740	\$ 29,100	\$ 30,000	3.09%
Food Service Income from Meals	41610 0000	1,289,729	995,291	288,409	1,283,700	1,200,000	(6.52)%
Food Service Income from Extra Sales	41620 0000	152,523	99,100	47,400	146,500	120,000	(18.09)%
Total Local Sources		1,474,824	1,123,508	337,549	1,459,300	1,350,000	(7.49)%
STATE SOURCES:							
Unrestricted							
State Public School Fund (MFP) - School Lunch	43110 0000	1,446,100	1,084,575	461,525	1,546,100	1,546,100	
Total State Sources		1,446,100	1,084,575	461,525	1,546,100	1,546,100	
FEDERAL SOURCES:							
Restricted - Through State:							
School Food Service - Section Four Reimbursement	44515 0760	557,187	361,097	193,903	555,000	450,000	(18.92)%
School Food Service - Section Eleven Reimbursement	44515 0761	3,747,261	2,527,902	1,200,298	3,728,200	3,500,000	(6.12)%
School Food Service - Snack Reimbursement	44515 0762	73,256	49,341	23,859	73,200	65,000	(11.20)%
School Food Service - Breakfast Reimbursement	44515 0763	1,306,590	853,691	445,009	1,298,700	1,300,000	0.10%
School Food Service - Menu Certification Reimbursement	44515 0765	101,307	74,344	26,557	100,900	100,900	
Revenue for/on Behalf of LEA:							
Value of USDA Commodities	44920 0000	422,700	484,074	20,516	422,700	505,000	19.47%
Total Federal Sources		6,208,300	4,350,448	1,910,142	6,178,700	5,920,900	(4.17)%
Total Revenues		9,129,224	6,558,532	2,709,216	9,184,100	8,817,000	(4.00)%
EXPENDITURES FOR:							
SUPPORT SERVICES							
Operation and Maintenance of Plant Services							
Operation and Maintenance of Buildings							
Materials and Supplies	50610 2620	1,246	137	7,863	8,000	1,000	(87.50)%
Care and Upkeep of Equipment							
Repairs and Maintenance Services	50430 2640	21,926	45,735	2,880	25,000	25,000	
Materials and Supplies	50610 2640	30,704	30,088	29,912	60,000	40,000	(33.33)%
Total Operation and Maintenance of Plant Services		53,875	75,960	40,654	93,000	66,000	(120.83)%
Central Services							
Administrative Technical Services							
System Analysts Salaries	50118 2842	13,029	10,078	3,359	13,437	13,519	0.61%
Employee Benefits							
Group Insurance	50210 2840	21	15	4	19	20	5.26%
Medicare	50225 2840	189	146	49	195	197	1.03%
Louisiana Teacher Retirement	50231 2840	3,479	2,620	874	3,494	3,488	(0.17)%
Workmen's Compensation	50260 2840	39	72	23	95	96	1.05%
Total Central Services		16,756	12,930	4,310	17,240	17,320	7.78%
Total Support Service Expenditures		70,631	88,890	44,964	110,240	83,320	(24.42)%
NON-INSTRUCTIONAL SERVICES							
Food Service Programs:							
Administrative Salaries	50111 3100	813,556	515,533	358,847	874,380	865,956	(0.96)%
Clerical/Secretarial Salaries	50114 3100	94,603	70,828	53,020	123,848	124,650	0.65%
Service Worker Salaries	50116 3100	2,109,966	1,283,899	803,194	2,087,093	2,141,176	2.59%
Substitute Salaries	50124 3100	-	-	20,000	20,000	20,000	
Repairs and Maintenance Services	50430 3100	30,346	31,371	18,629	50,000	50,000	

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 12

105 Child Nutrition Fund

DESCRIPTION	Account #	Actual 6/30/2019	Actual Through 3/31/2020	Remaining Through 6/30/2020	Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020
Rental of Equipment and Vehicles	50442 3100	\$ 1,220	\$ 708	\$ 1,292	\$ 2,000	\$ 2,000	
Telephone and Postage	50530 3100	5,200	200	8,300	8,500	8,500	
Advertising	50540 3100	1,925	1,302	1,698	3,000	2,000	(33.33)%
Printing and Binding	50550 3100	2,427	2,724	8,276	11,000	5,000	(54.55)%
Travel Expense Reimbursement	50582 3100	16,805	15,151	14,849	30,000	20,000	(33.33)%
Materials and Supplies	50610 3100	325,174	224,451	115,549	340,000	300,000	(11.76)%
Energy (Gas, Electricity, etc.)	50620 3100	488	1,500	3,500	5,000	2,000	(60.00)%
Food - Purchased	50631 3100	2,789,430	1,921,046	1,128,954	3,050,000	2,700,000	(11.48)%
Food - Commodities	50632 3100	486,205	477,188	92,812	570,000	500,000	(12.28)%
Technology Software	50735 3100	29,321	30,963	3,958	34,921	31,000	(11.23)%
Equipment	50730 3100	52,189	109,279	30,963	52,200	73,000	39.85%
Miscellaneous	50890 3100	2,287	28,576	3,441	15,000	30,000	100.00%
Employee Benefits							
Group Insurance	50210 3100	535,157	304,351	273,275	577,626	562,237	(2.66)%
Social Security	50220 3100	12,564	7,845	7,123	14,968	15,000	0.21%
Medicare	50225 3100	35,564	22,532	15,697	38,229	37,123	(2.89)%
Louisiana Teacher Retirement	50231 3100	727,962	431,938	333,324	765,262	769,930	0.61%
Louisiana School Employee Retirement	50233 3100	13,849	10,476	16,499	26,975	8,781	(67.45)%
Workers Compensation	50260 3100	118,032	128,538			216,115	
Health Benefits (retirees)	50270 3100	287,191	208,353	12,608	220,961	263,667	19.33%
Sick Leave Severance Pay	50281 3100	1,893	2,724	282,276	285,000		(100.00)%
Annual Leave Severance Pay	50282 3100			15,000	15,000		(100.00)%
Total Food Service		8,493,352	5,831,476	3,623,083	9,220,963	8,748,135	(5.13)%
Total Non-Instructional Service Expenditures		8,493,352	5,831,476	3,623,083	9,220,963	8,748,135	(5.13)%
Total Expenditures		8,563,984	5,920,367	3,668,047	9,331,203	8,831,455	(5.36)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		565,240	638,165	(958,831)	(147,103)	(14,455)	(90.17)%
OTHER FINANCING SOURCES (USES):							
Proceeds - Disposal Of Real/Personal Property	45300 0000	710	127	174	300	300	
Operating Transfers Out - Charter Schools	50932 5200	(339,000)					NPB
Total Other Financing Sources (Uses)		(338,290)	127	174	300	300	
EXCESS OF (DEFICIENCY) REVENUES AND OTHER SOURCES OVER EXPENDITURES		226,950	638,292	(958,658)	(146,803)	(14,155)	(90.36)%
BEGINNING FUND BALANCE		1,182,619	1,409,569		1,409,569	1,262,766	(10.41)%
ENDING FUND BALANCE		\$ 1,409,569	\$ 2,047,861	\$ (958,658)	\$ 1,262,766	\$ 1,248,611	(1.12)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 13

106 21st Century Horizon Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide:							
Interest on Investments	41510 0000	\$ 71,534	\$	\$ 50,000	\$ 50,000	\$	(100.00)%
Total Revenues		71,534		50,000	50,000		(100.00)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
		71,534		50,000	50,000		(100.00)%
OTHER FINANCING SOURCES (USES):							
Transfers Out - Group Health Fund	50932 5200						NPB
Total Other Financing Sources (Uses)							NPB
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES							
		71,534		50,000	50,000		(100.00)%
BEGINNING FUND BALANCE							
		6,556	78,090		78,090	128,090	64.03%
ENDING FUND BALANCE		\$ 78,090	\$ 78,090	\$ 50,000	\$ 128,090	\$ 128,090	

**LAFORCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 14

107 CARES Act - The Coronavirus Aid, Relief, and Economic Security Act Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
REVENUES FROM:							
FEDERAL SOURCES:							
Unrestricted - Through State:							
The CARES Act - The Coronavirus Aid, Relief, and Economic Security Act	44290 0000					\$ 4,762,981	
Total Federal Revenue Sources						4,762,981	NPB
Total Revenues						4,762,981	NPB
EXPENDITURES FOR:							
INSTRUCTION:							
Regular Programs:							
Purchased Professional and Technical Services	50300 1100					24,000	NPB
Other Purchased Services	50500 1100					1,793,037	NPB
Technology-Related Supplies	50615 1100					1,505,626	NPB
Materials and Supplies	50610 1100					88,679	NPB
Textbooks/Workbooks	50642 1100					543,767	NPB
Total Regular Programs						3,955,109	NPB
Total Expenditures						3,955,109	NPB
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						807,872	NPB
OTHER FINANCING SOURCES (USES):							
SOURCES:							
Transfers of Indirect Cost Paid	50932 5200					(807,872)	NPB
Total Other Financing Sources (Uses)						(807,872)	NPB
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES							NPB
BEGINNING FUND BALANCE							NPB
ENDING FUND BALANCE						\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 15

110 Local Grants Fund

DESCRIPTION	Account #	Actual 6/30/2019	Actual Through 3/31/2020	Remaining Through 6/30/2020	Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide:							
Contributions and Donations	41920 0000	\$ 25,000	\$ 41,000	\$ 130,511	\$ 27,462	\$ 36,000	31.09%
Other Miscellaneous Revenues	41999 0000	172,500	120,000	56,789	176,789	105,000	(40.61)%
Total Revenues		197,500	161,000	187,300	204,251	141,000	(30.97)%
EXPENDITURES FOR:							
INSTRUCTION:							
Regular Programs:							
Educational Services	50320 1100		120				
Travel Expense Reimbursement	50582 1100		660				NPB
Other Purchased Services	50500 1100	17,451	4,500	12,825	17,325	32,938	90.12%
Technology-Related Supplies	50615 1100	68,264	83,343		68,905	20,000	(70.97)%
Materials and Supplies	50610 1100	39,935	38,050	3,379	41,429	82,480	99.09%
Textbooks/Workbooks	50642 1100	2,678					NPB
Other Supplies	50600 1100	5,008		5,217	5,217		(100.00)%
Total Regular Programs		133,336	126,673	21,421	132,876	135,418	1.91%
Career and Technical Education Programs							
Other Purchased Services	50500 1300			7,675	7,675		(100.00)%
Materials and Supplies	50610 1300	5,564	595	1,071		1,082	NPB
Textbooks/Workbooks	50642 1300	2,032					NPB
Total Career and Technical Education Programs		7,596	595	8,746	7,675	1,082	(85.90)%
Other Education:							
Co-curricular Activities							
Materials and Supplies	50610 1410	1,455	4,799		1,455		(100.00)%
Total Other Education Programs		1,455	4,799		1,455		(100.00)%
Special Programs:							
Pre-Kindergarten Programs							
Total Instruction Expenditures		142,387	132,067	30,167	142,006	136,500	(3.88)%
SUPPORT SERVICES:							
Instructional Staff Services:							
Library / Media Services							
Materials and Supplies	50610 2252	-	-	3,000	3,000	3,000	
Library Books and Periodicals	50640 2252	979	1,645	147		1,500	NPB
Total Instructional Staff Services		979	1,645	3,147	3,000	4,500	50.00%
Total Support Service Expenditures		979	1,645	3,147	3,000	4,500	50.00%
Facility Acquisition and Construction Services							
All Other Equipment	50730 4900	54,134	19,873	39,372	59,245		(100.00)%
Total Facility Acquisition and Construction Services		54,134	19,873	39,372	59,245		(100.00)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 15

110 Local Grants Fund

Total Expenditures	\$ 197,500	\$ 153,586	\$ 72,686	\$ 204,251	\$ 141,000	(30.97)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		7,414	114,614			NPB
ENDING FUND BALANCE	\$	\$ 7,414	\$ 114,614	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 16

111 State Grants Fund

DESCRIPTION	Account #	Actual 6/30/2019	Actual Through 3/31/2020	Remaining Through 6/30/2020	Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020
REVENUES FROM:							
STATE SOURCES:							
State Restricted Grants-In-Aid							
Education Support Fund -8g Fund	43220 0000	\$ 186,449	\$ 113,141	\$ 73,290	\$ 186,431	\$ 188,911	1.33%
LA - 4	43240 0000	796,025	165,796	630,229	796,025	1,923,600	141.65%
Other - State Restricted	43290 0000	616,957	13,095	247,992	261,087	261,087	
Total Revenues		1,599,431	292,032	951,511	1,243,543	2,373,598	90.87%
EXPENDITURES FOR:							
INSTRUCTION:							
Regular Instruction Programs							
Stipend Pay	50100 1100	4,066	2,266	209			
Other Purchased Services	50500 1100			1,400	1,400		(100.00)%
Technology-Related Supplies	50615 1100	431,421	212,047			93,762	NPB
Materials and Supplies	50610 1100			22,348	22,348		(100.00)%
Supplies	50600 1100			3,259	3,259		(100.00)%
Employee Benefits							
Medicare	50225 1100	59	33	3			NPB
Louisiana Teacher Retirement	50231 1100	1,086	589	55			NPB
Workers Compensation	50260 1100		3				
Total Regular Instruction Programs		436,632	214,935	27,273	27,007	93,762	247.18%
Career and Technical Education Programs							
Trade and Industry Teacher Salaries	50112 1350	1,500					NPB
Other Career/Technical Education Program Teachers	50112 1390	2,600					NPB
Purchased Professional and Technical Services	50300 1300	4,000	600				NPB
Other Purchased Services	50500 1300	2,500					NPB
Materials and Supplies	50610 1300	463					NPB
Textbooks/Workbooks	50642 1300	992					NPB
Other Supplies	50600 1300	1,280					NPB
Employee Benefits							
Medicare	50225 1300	59					NPB
Louisiana Teachers Retirement	50231 1300	1,095					NPB
Total Career and Technical Education Programs		14,489	600				NPB
Other Education Programs							
After School Programs - Exclude Special Education							
Teacher Salaries	50112 1460	37,544	27,209	69,632	96,841	46,800	(51.67)%
Other Salaries	50100 1460			18,465	18,465	19,700	6.69%
Employee Benefits							
Medicare	50225 1460	544	395	1,262	1,657	965	(41.76)%
Louisiana Teachers Retirement	50231 1460	7,973	6,029	20,274	26,303	14,139	(46.25)%
Louisiana School Employees Retirement	50233 1460			3,245	3,245	3,360	3.54%
Workers Compensation	50260 1460		26				
Summer School Programs - Exclude Special Education							
Teacher Salaries	50112 1470	4,827	6,300	55,080			NPB
Para-professionals (Aides)	50115 1470	1,259	2,013				NPB
Employee Benefits							
Medicare	50220 1470	7					NPB
Social Security	50225 1470	88	121	798			NPB
Louisiana School Employees Retirement	50233 1470	1,597	2,161	14,321			NPB
Total Other Education Programs		53,839	44,253	183,078	146,511	84,964	(42.01)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 16

111 State Grants Fund

DESCRIPTION	Account #	Actual	Actual	Remaining	Adopted	Operating	% Change
		6/30/2019	Through 3/31/2020	Through 6/30/2020	Budget 6/30/2020	Budget 6/30/2021	from 6/30/2020
Special Programs:							
Pre-Kindergarten Programs							
Teacher Salaries	50112 1530	\$ 472,076	\$ 55,287	\$ 617,296	\$ 672,583	\$ 914,940	36.03%
Paraprofessional Salaries	50115 1530	216,830	26,135	17,254	43,389	395,460	811.43%
Substitute Teacher Salaries	50123 1530	1,690					NPB
Other Substitute/Temporary Employees	50120 1530	1,457					NPB
Purchased Professional/Technical Services	50300 1530	63	500				NPB
Travel Expense Reimbursement	50582 1530	233	829				NPB
Other Purchased Services	50500 1530						NPB
Materials and Supplies	50610 1530	10,685		11,011	11,011		(100.00)%
Other Supplies	50600 1530	3,033	2,168				NPB
Miscellaneous Non-Public Expenditures	50895 1530	(72)					NPB
Other Miscellaneous Expenditures	50800 1530	1				234,714	NPB
Employee Benefits							
Group Insurance	50210 1530	83,058	9,506	5,903	15,409	165,941	976.91%
Social Security	50220 1530	170					NPB
Medicare	50225 1530	9,029	1,044	9,128	10,172	16,818	65.34%
Louisiana Teacher Retirement	50231 1530	158,587	21,170	165,083	186,253	325,045	74.52%
Total Special Programs		956,841	116,638	825,676	938,817	2,052,918	118.67%
Total Instruction Expenditures		1,461,800	376,430	1,036,027	1,112,335	2,231,644	100.63%
SUPPORT SERVICES:							
Pupil Support Services:							
Other Pupil Support Services							
Other Salaries	50100 2190	52,626	31,109	24,537	55,646	55,768	0.22%
Other Purchased Services	50500 2190	7,980	25,000		8,243		(100.00)%
Employee Benefits							NPB
Group Insurance	50210 2190	4,794	1,918	2,687	4,605	2,772	(39.80)%
Medicare	50225 2190	688	419	324	743	758	2.02%
Louisiana Teachers Retirement	50231 2190	11,045	6,344	5,133	11,477	11,407	(0.61)%
Other Retirement	50239 2190		359			4,636	NPB
Total Pupil Support Services		77,134	65,149	32,681	80,714	75,341	(6.66)%
Instructional Staff Services:							
Improvement of Instructional Services - Other Special Programs							
Supervisor/Coordinator Salaries	50111 2214	12,591	9,311	6,874			NPB
Employee Benefits							
Social Security	50220 2214	781	135				NPB
Medicare	50225 2214	183		235			NPB
Louisiana Teachers Retirement	50231 2214		2,421	1,787			
Improvement of Instructional Services - Other Programs							
Coordinators Other Educational Programs Salaries	50111 2219	22,196	18,545	13,246	31,791	43,695	37.44%
Employee Benefits							
Group Insurance	50210 2219	2,172	1,846	1,318	3,164	4,044	27.81%
Medicare Tax	50225 2219	291	245	173	418	580	38.76%
Louisiana Teacher Retirement	50231 2219	5,926	4,822	3,444	8,266	11,274	36.39%
Staff Training - Other							
Stipend Pay	50150 2239						NPB
Employee Benefits							
Medicare	50225 2239						NPB
Louisiana Teachers Retirement	50231 2239						NPB
Total Instructional Staff Services		44,139	37,325	27,077	43,639	59,593	36.56%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 16

111 State Grants Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u>		<u>Remaining</u>	<u>Adopted</u>	<u>Operating</u>	<u>% Change</u>
		<u>6/30/2019</u>	<u>3/31/2020</u>	<u>Through</u>	<u>Through</u>	<u>Budget</u>	<u>Budget</u>
				<u>6/30/2020</u>	<u>6/30/2020</u>	<u>6/30/2021</u>	<u>6/30/2020</u>
<u>Student Transportation Services:</u>							
Regular Transportation							
Bus Driver Salaries	50116 2720	\$ 9,775	\$ 7,425	\$ 575	\$ -	\$ -	NPB
Operational Allowance	50583 2720	3,825	3,840			7,020	NPB
Employee Benefits							
Social Security	50220 2720	3	3	-	-	-	NPB
Medicare	50225 2720	142	105	8			NPB
Louisiana Teachers Retirement	50231 2720						NPB
Louisiana School Employees Retirement	50233 2720	2,611	2,109	4,746	6,855		(100.00)%
Total Student Transportation Services		16,356	13,482	5,329	6,855	7,020	2.41%
Total Support Service Expenditures		137,629	115,956	65,087	131,208	141,954	8.19%
Total Expenditures		1,599,430	492,385	1,101,114	1,243,543	2,373,598	90.87%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1	(200,353)	(149,603)			NPB
ENDING FUND BALANCE		\$ 1	\$ (200,353)	\$ (149,603)	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 17

112 Other Direct Federal Grants Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
REVENUES FROM:							
FEDERAL SOURCES:							
Federal Restricted Grants-In-Aid Direct							
Other Restricted Grants - Direct	44390 0000	\$ 186,555	\$ 87,161	\$ 110,390	\$ 197,551	\$ 198,570	0.52%
Total Federal Sources		186,555	87,161	110,390	197,551	198,570	0.52%
EXPENDITURES FOR:							
INSTRUCTION:							
Regular Programs:							
Elementary Teacher Salaries	50112 1110	29,217	9,670	10,490	20,160	18,630	(7.59)%
Paraprofessional Salaries	50115 1100	14,105	383	18,052	18,435		(100.00)%
Other Substitute/Temporary Salaries	50120 1100	7,385	399	29,934	30,333		(100.00)%
Purchased Professional and Technical Services	50300 1100	3,475	675	1,825	2,500	42,246	1,589.84%
Travel Expense Reimbursement	50582 1100	4,972	3,704	3,796	7,500	5,200	(30.67)%
Technology-Related Supplies	50615 1100	1,737		1,000	1,000		(100.00)%
Materials and Supplies	50610 1100	19,200	6,620	15,960	22,580	18,551	(17.84)%
Other Supplies	50600 1100	2,323	778				NPB
Other Miscellaneous Expenditures	50800 1100	649		1,336	1,336	2,906	117.51%
Employee Benefits							
Social Security	50220 1100	1,554	84	2,673	2,757		(100.00)%
Medicare	50225 1100	735	151	981	1,132	270	(76.15)%
Louisiana Teacher Retirement	50231 1100	6,845	2,138	219		4,807	NPB
Workers Compensaton	50260 1100		15				
Total Regular Programs		92,196	24,619	86,265	107,733	92,610	(14.04)%
Other Education Programs							
Other Instructional Programs							
Other Supplies	50600 1490	5,138					NPB
Total Other Education Programs		5,138					NPB
Total Instruction Expenditures		97,334	24,619	86,265	107,733	92,610	(14.04)%
SUPPORT SERVICES:							
Pupil Support Services:							
Health Services - All Students							
Supervisor Salaries	50111 2131						NPB
Employee Benefits							
Group Insurance	50210 2130						NPB
Social Security	50220 2130						NPB
Medicare	50225 2130						NPB
Louisiana Teacher Retirement	50231 2130						NPB
Workmen's Compensation	50260 2130						NPB
Total Pupil Support Services							NPB
Instructional Staff Services:							
Improvement of Instructional Services Other Programs							

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 17

112 Other Direct Federal Grants Fund

DESCRIPTION	Account #	Actual		Remaining	Adopted	Operating	% Change
		6/30/2019	Through 3/31/2020	Through 6/30/2020	Budget 6/30/2020	Budget 6/30/2021	from 6/30/2020
Other Salaries	50100 2219	\$ 49,430	\$ 39,792	\$ 21,013	\$ 44,300	\$ 66,537	50.20%
Other Purchased Services	50500 2219			300	300	225	(25.00)%
Employee Benefits							
Group Insurance	50210 2219	5,805	4,466	14,534	19,000	4,796	(74.76)%
Social Security	50220 2219		20	7,513			NPB
Medicare	50225 2219	620	523	290	537	926	72.44%
Louisiana Teacher Retirement	50231 2219	13,198	10,260	2,391	11,518	17,167	49.04%
Total Instructional Staff Services		69,052	55,062	46,042	75,655	89,651	18.50%
General Administration:							
Board of Education Services							
Liability Insurance	50521 2310	274	225				NPB
Total General Administration		274	225				NPB
Operation and Maintenance of Plant Services:							
Operation and Maintenance of Buildings							
Custodian/Building Maintenance Salaries	50116 2620	612					NPB
Communications (phone/internet/post)	50530 2620	250	275			275	NPB
Employee Benefits							
Medicare	50225 2690	9					NPB
Louisiana School Employee Retirement	50233 2690	171					NPB
Total Operation and Maintenance of Plant Services		1,042	275			275	NPB
Student Transportation Services:							
Regular Transportation							
Bus Driver Salaries	50116 2720	1,592	219				NPB
Operational Allowance	50583 2720	1,306		949	949		(100.00)%
Employee Benefits							
Social Security	50220 2720	12					NPB
Medicare	50225 2720	23	3				NPB
Louisiana School Employee Retirement	50233 2720	301	64				NPB
Total Student Transportation Services		3,235	286	949	949		(100.00)%
Total Support Service Expenditures		73,603	55,848	46,991	76,604	89,926	17.39%
NON-INSTRUCTIONAL SERVICES							
Food Service Programs:							
All Other Salaries	50100 3100	1,997	229	40			NPB
Employee Benefits							
Social Security	50220 3100	49	8	2			NPB
Medicare	50225 3100	29	3	1			NPB
Louisiana Teacher Retirement	50231 3100	323	27				NPB
Total Non-Instructional Service Expenditures		2,398	266	44			NPB
Total Expenditures		173,335	80,733	133,299	184,337	182,536	(0.98)%

EXCESS (DEFICIENCY) OF REVENUES

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 17

112 Other Direct Federal Grants Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
OVER EXPENDITURES		\$ 13,220	\$ 6,427	\$ (22,909)	\$ 13,214	\$ 16,034	21.34%
OTHER FINANCING SOURCES (USES):							
Transfers of Indirect Cost Paid	50933 5200	(13,220)	(6,409)	(6,805)	(13,214)	(16,034)	21.34%
Total Other Financing Sources (Uses)		(13,220)	(6,409)	(6,805)	(13,214)	(16,034)	21.34%
EXCESS (DEFICIENCY) OF REVENUES							
OVER EXPENDITURES		19 (29,714)					NPB
ENDING FUND BALANCE							
		\$	\$ 19	\$ (29,714)	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 18

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

DESCRIPTION	Account #	Actual 6/30/2019	Actual Through 3/31/2020	Remaining Through 6/30/2020	Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020
REVENUES FROM:							
FEDERAL SOURCES:							
Restricted - Through State:							
Title I - Economically /Educationally Deprived Grant	44541 0000	\$ 4,925,912	\$ 2,865,694	\$ 1,728,532	\$ 4,594,226	\$ 5,239,349	14.04%
Total Revenues		4,925,912	2,865,694	1,728,532	4,594,226	5,239,349	14.04%
EXPENDITURES FOR:							
INSTRUCTION:							
Special Programs:							
NCLB/Culturally Deprived Programs							
Teacher Salaries	50112 1510	637,717	361,373	307,247	668,620	540,200	(19.21)%
Therapists, Specialist, Counselors Salaries	50113 1510	6,770	8,184				
Para-professional Salaries	50115 1510	421,409	213,120	159,590	372,710	365,024	(2.06)%
Substitute Salaries	50120 1510	633					NPB
Other Salaries	50100 1510	50,485					NPB
Purchased Professional & Technical Services	50300 1510	4,384					NPB
Rental of Equipment	50442 1510	3,858					NPB
Travel Expense Reimbursement	50582 1510	9,067					NPB
Other Purchased Services	50500 1510	278,366	269,864	4,067	201,890	865,619	328.76%
Technology-Related Software	50615 1510	182,140	80,187	23,883	36,415		(100.00)%
Materials and Supplies	50610 1510	95,558	26,556	245,089	271,645	109,216	(59.79)%
Other Supplies	50600 1510	12,315	4,873	5,931			NPB
Miscellaneous Expenditures	50890 1510					246,441	NPB
Employee Benefits							NPB
Group Insurance	50210 1510	115,570	56,794	61,880	118,674	88,908	(25.08)%
Social Security	50220 1510	2,574	2,212	166	2,378	2,378	
Medicare	50225 1510	14,398	7,511	5,823	13,334	11,106	(16.71)%
Louisiana Teacher Retirement	50231 1510	288,169	142,556	121,555	264,111	217,155	(17.78)%
NCLB/Culturally Deprived Programs							
Para-professional Salaries	50115 1520	10,109	5,485	4,918	10,403	9,435	(9.31)%
Other Salaries	50100 1520	447	193				NPB
Materials and Supplies	50610 1520	7,465	16,594	660			NPB
Other Materials and Supplies	50600 1520	9,886					NPB
Employee Benefits							
Group Insurance	50210 1520	830	28	21	49	49	
Social Security	50220 1520	28	6	0			NPB
Medicare	50225 1520	130	77	61	138	134	(2.90)%
Louisiana Teacher Retirement	50231 1520	2,722	1,456	1,256	2,712	2,435	(10.21)%
Workmen's Compensation	50260 1520			67	67	67	
Pre-Kindergarten Programs							
Teacher Salaries	50112 1530	674,093	433,739	270,176	703,915	698,660	(0.75)%
Para-professional Salaries	50115 1530	263,027	199,674	105,264	304,938	343,775	12.74%
Substitute Teacher Salaries	50123 1530	2,948	5,970	2,426			NPB
Other Substitute/Temporary Salaries	50120 1530	551	97				NPB
Communications/Postage	50530 1530		620				
Materials and Supplies	50610 1530	3,283	2,632	237	2,869	18,907	559.01%
Other Supplies	50600 1530	2,864					NPB
Employee Benefits							
Group Insurance	50210 1530	127,887	82,913	59,511	142,424	130,768	(8.18)%
Social Security	50220 1530	164	342	151			NPB
Medicare	50225 1530	10,837	8,105	5,499	13,604	13,353	(1.85)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 18

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u>		<u>Remaining</u>	<u>Adopted</u>	<u>Operating</u>	<u>% Change</u>
		<u>6/30/2019</u>	<u>3/31/2020</u>	<u>Through 6/30/2020</u>	<u>Budget 6/30/2020</u>	<u>Budget 6/30/2021</u>	<u>from 6/30/2020</u>
Louisiana Teacher Retirement	50231 1530	\$ 231,839	\$ 149,481	\$ 112,820	\$ 262,301	\$ 237,178	(9.58)%
Total Special Programs		3,472,525	2,080,641	1,498,297	3,393,197	3,900,808	14.96%
Total Instruction Expenditures		3,472,525	2,080,641	1,498,297	3,393,197	3,900,808	14.96%
SUPPORT SERVICES:							
<u>Pupil Support Services:</u>							
Other Pupil Support Service (including parental/ Guidance Services - All Students							
Guidance Counselor Salaries	50113 2122	18,158	7,037	1,063	8,100	-	(100.00)%
Travel Expense Reimbursement	50582 2120	510	365				NPB
Employee Benefits							
Social Security	50220 2120	1,023	437	65	502	307	(38.84)%
Medicare	50225 2120	263	102	16	118	118	
Louisiana Teacher Retirement	50231 2120	444					NPB
Other Pupil Support Services							
Supervisor/Coordinator Salaries	50111 2190	61,154	35,606	26,637	62,243	66,246	6.43%
Substitute and Other Salaries	50120 2190	524	668				NPB
Other Salaries	50100 2190	990		540	540		(100.00)%
Purchased Professional and Technical Services	50300 2190	536					NPB
Rental of Equipment	50442 2190	375					NPB
Travel Expense Reimbursement	50582 2190	15,676	13,876	3,124	17,000	32,000	88.24%
Other Purchased Services	50500 2190	4,160	2,013	2,536	4,549	5,000	9.91%
Materials & Supplies	50610 2190	54,881	35,924	26,599	62,523		(100.00)%
Other Materials and Supplies	50600 2190	1,904					NPB
Employee Benefits							
Group Insurance	50210 2190	4,763	2,775	1,982	4,757	4,758	0.02%
Social Security	50220 2190	32	7				NPB
Medicare	50225 2190	822	475	343	818	796	(2.69)%
Louisiana Teacher Retirement	50231 2190	16,592	9,400	6,939	16,339	15,629	(4.35)%
Total Pupil Support Services		182,806	108,685	69,844	177,489	124,854	(29.66)%
<u>Instructional Staff Services:</u>							
Other Special Programs							
Supervisor/Coordinator Salaries	50111 2214	186,474	128,862	50,019	178,881	208,562	16.59%
Secretary Salaries	50114 2214	62,783	48,229	16,417	64,646	64,872	0.35%
Travel Expense Reimbursement	50582 2214	2,094	3,002	2,398	5,400		(100.00)%
Employee Benefits							
Group Insurance	50210 2214	21,031	14,553	5,944	20,497	26,092	27.30%
Medicare	50225 2214	3,364	2,367	880	3,247	3,595	10.72%
Louisiana Teacher Retirement	50231 2214	43,759	28,930	11,569	40,499	47,783	17.99%
Instruction & Curriculum Development Services							
Specialist Salaries	50113 2220	45,761	18,177	20,156	38,333	66,510	73.51%
Travel Expense Reimbursement	50582 2220	282	498		450		(100.00)%
Employee Benefits							
Group Insurance	50210 2220	1,365	1,370	979	48	5,514	11,387.50%
Medicare	50225 2220	645	253	308	561	909	62.03%
Louisiana Teacher Retirement	50231 2220	11,772	4,726	3,376	2,326	17,160	637.75%
Instructional Staff Training Services Other							
Staff Instructor Salaries	50112 2234	296,379	118,265	100,325	218,590	212,200	(2.92)%
Stipend Pay	50150 2234	11,495	2,212	540			NPB
Purchased Professional and Technical Services	50300 2234	16,656	180	8,820	9,000		(100.00)%
Travel Expense Reimbursement	50582 2234	56,161	18,909	700	19,609		(100.00)%
Other Purchased Services	50500 2234	24,000		18,000	18,000	25,000	38.89%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 18

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
Technology Related Supplies	50615 2234	\$ (274)	\$ -	\$ -	\$ -	\$ -	NPB
Other Supplies	50600 2234	2,108					NPB
Employee Benefits							
Group Insurance	50210 2234	33,287	13,161	10,307	23,468	23,503	0.15%
Medicare	50225 2234	3,955	1,560	1,236	2,796	2,743	(1.90)%
Louisiana Teacher Retirement	50231 2234	82,093	31,644	25,189	56,833	54,747	(3.67)%
Workmen's Compensation	50260 2234		1				NPB
Technology-Related Supplies	50615 2290		50				NPB
Other Materials and Supplies	50610 2290	8,238	6,044	45	5,000		(100.00)%
Other Instructional Staff Services	50895 2234					44,656	NPB
Total Instruction Staff Services		913,430	442,994	277,206	708,184	803,846	13.51%
Operation and Maintenance of Plant Services							
Operation and Maintenance of Buildings							
Communications (phone/internet/post)	50530 2620		594	600	600	10,000	1,566.67%
Care and Upkeep of Equipment							
Rental of Equipment and Vehicles	50442 2640	3,247	1,348	1,835	3,183	5,300	66.51%
Other Purchased Property Services	50400 2640	220					NPB
Total Operation and Maintenance of Plant Services		3,467	1,942	2,435	3,783	15,300	304.44%
Student Transportation Services							
Regular Transportation Services							
Bus Driver Salaries	50116 2720	1,639	5,757	1,225	3,210	3,000	(6.54)%
Employee Benefits							
Social Security	50220 2720	44		819	819		(100.00)%
Medicare	50225 2720	24	83	18	47	44	(6.38)%
Louisiana School Employee Retirement	50233 2720	262	1,692	361	16		(100.00)%
Total Student Transportation Services		1,968	7,532	2,423	4,092	3,044	(25.61)%
Total Support Service Expenditures		1,101,671	561,153	351,909	893,548	947,044	5.99%
Total Expenditures		4,574,197	2,641,794	1,850,206	4,286,745	4,847,852	13.09%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		351,715	223,900	(121,674)	307,481	391,497	27.32%
OTHER FINANCING SOURCES (USES):							
Transfers of Indirect Cost Paid	50933 5200	(351,715)	(227,429)	(80,052)	(307,481)	(391,497)	27.32%
Total Other Financing Sources (Uses)		(351,715)	(227,429)	(80,052)	(307,481)	(391,497)	27.32%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(3,529)	(201,726)			NPB
ENDING FUND BALANCE		\$	\$ (3,529)	\$ (201,726)	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 19

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

DESCRIPTION	Account #	Actual 6/30/2019	Actual Through 3/31/2020	Remaining Through 6/30/2020	Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020
REVENUES FROM:							
FEDERAL SOURCES:							
Restricted - Through State:							
Title I - Part C - Migrant	44542 0000	\$ 116,845	\$ 70,077	\$ 68,397	\$ 138,474	\$ 258,056	86.36%
Total Revenues		116,845	70,077	68,397	138,474	258,056	86.36%
EXPENDITURES FOR:							
INSTRUCTION:							
Special Programs:							
NCLB/Culturally Deprived Programs							
Teacher Salaries	50112 1510	10,402	2,367	7,266	9,633	19,083	98.10%
Other Purchased Services	50500 1510	3,400	7,330		7,000	46,768	568.11%
Technology-Related Supplies	50615 1510		2,068				NPB
Materials and Supplies	50610 1510	3,235	1,748	25,663	27,411		(100.00)%
Other Supplies	50600 1510	8,281					
Employee Benefits							
Social Security	50220 1510					597	NPB
Medicare	50225 1510	151	34	107	141	277	96.45%
Louisiana Teacher Retirement	50231 1510	2,513	619	2,431	3,050	4,924	61.44%
NCLB/Culturally Deprived Programs							
Para-professional Salaries	50115 1520	25,605	18,000	8,400	26,400	26,400	
Employee Benefits							
Social Security	50220 1520	1,550	1,116	521	1,637	1,637	
Medicare	50225 1520	371	261	122	383	383	
Total Special Programs		55,509	33,543	44,510	75,655	100,069	32.27%
Total Instruction Expenditures		55,509	33,543	44,510	75,655	100,069	32.27%
SUPPORT SERVICES:							
Pupil Support Services:							
Other Pupil Support Service (including parental/							
Other Purchased Services	50500 2190	300		800	800		(100.00)%
Materials and Supplies	50610 2190	1,101	1,121	880	2,000	62,684	3,034.20%
Total Pupil Support Services		1,401	1,121	1,680	2,800	62,684	2,138.71%
Instructional Staff Services:							
Improvement of Instructional Services - Other Special Programs							
Supervisor/Coordinator Salaries	50111 2214	28,848	18,177	11,877	30,054	31,336	4.27%
Other Salaries	50100 2214	2,369		3,159	3,159	13,959	341.88%
Travel Expense Reimbursement	50582 2214	4,669	3,756	244	4,000		(100.00)%
Employee Benefits							
Group Insurance	50210 2214	43	1,370	979	765	2,349	207.06%
Social Security	50220 2214					196	NPB
Medicare	50225 2214	453	253	229	482	529	9.75%
Louisiana Teacher Retirement	50231 2214	7,256	4,726	4,107	8,833	8,900	0.76%
Instructional Staff Training - Other Programs							
Travel Expense Reimbursement	50582 2234	1,278		2,000	2,000	16,500	725.00%
Other Instructional Staff Services							
Purchased Professional & Technical Services	50300 2290	300	75	525	600	1,600	166.67%
Supplies	50610 2290		2,218				
Total Instructional Staff Services		45,217	30,576	23,119	49,893	75,369	51.06%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 19

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

DESCRIPTION	Account #	Actual		Remaining	Adopted	Operating	% Change
		Actual	Through	Through	Budget	Budget	from
		6/30/2019	3/31/2020	6/30/2020	6/30/2020	6/30/2021	6/30/2020
Student Transportation Services:							
Regular Transportation Services							
Bus Driver Salaries	50116 2720	\$ 5,270	\$		\$	\$ 500	NPB
Employee Benefits							
Social Security	50220 2720	10					NPB
Medicare	50225 2720	76				7	NPB
Louisiana School Employee Retirement	50233 2720	862				144	NPB
Student Transportation Services		6,218				651	
Total Support Service Expenditures		52,836	31,696	24,798	52,693	138,704	163.23%
Total Expenditures		108,345	65,240	69,308	128,348	238,773	86.04%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		8,500	4,837	(911)	10,126	19,283	90.43%
OTHER FINANCING SOURCES (USES):							
Transfers of Indirect Cost Paid	50933 5200	(8,500)	(5,157)	(4,969)	(10,126)	(19,283)	90.43%
Total Other Financing Sources (Uses)		(8,500)	(5,157)	(4,969)	(10,126)	(19,283)	90.43%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(320)	(5,880)			NPB
ENDING FUND BALANCE		\$	\$ (320)	\$ (5,880)	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 20

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
REVENUES FROM:							
FEDERAL SOURCES:							
Restricted - Through State:							
Title II - A - Improving Teacher Quality	44545 0000	\$ 733,810	\$ 302,917	\$ 614,929	\$ 917,846	\$ 1,240,249	35.13%
Total Revenues		733,810	302,917	614,929	917,846	1,240,249	35.13%
EXPENDITURES FOR:							
SUPPORT SERVICES:							
Instructional Staff Services:							
Instruction/Curriculum Development Services							
Specialist Salaries	50113 2220	235,722	147,091	105,065	252,156	253,609	0.58%
Benefits							
Group Insurance	50210 2220	13,772	8,015	5,724	13,739	13,743	0.03%
Medicare	50225 2220	3,228	2,024	1,444	3,468	3,495	0.78%
Louisiana Teacher Retirement	50231 2220	63,059	28,050	37,509	65,559	47,998	(26.79)%
Instructional Staff Training Services Other							
Staff Instructors	50112 2234	120,277	118,326	93,124	211,450	212,200	0.35%
Stipends	50150 2234	35,874	58,496	66,942	32,400	150,000	362.96%
Purchased Professional Services	50300 2234	16,750	43,889		31,029		(100.00)%
Travel Expense Reimbursement	50582 2234	27,288	65,301	29,199	94,500	130,000	37.57%
Technology-Related Supplies	50615 2234	34,111					NPB
Materials & Supplies	50610 2234	7,506	1,549		500		(100.00)%
Miscellaneous Non-Public Expenditures	50895 2234	45,313	13,817	21,146	34,963	164,653	370.93%
Benefits							
Group Insurance	50210 2234	13,688	13,162	10,310	23,472	23,505	0.14%
Social Security	50220 2234	11	19				NPB
Medicare	50225 2234	2,048	2,377	788	3,165	4,919	55.42%
Louisiana Teacher Retirement	50231 2234	41,484	45,466	17,936	63,402	93,452	47.40%
Educational Reimbursement	50240 2234	23,686	7,678	22,322	30,000	50,000	66.67%
Total Instructional Staff Services		683,817	555,259	411,509	859,803	1,147,574	33.47%
Total Support Service Expenditures		683,817	555,259	411,509	859,803	1,147,574	33.47%
Total Expenditures		683,817	555,259	411,509	859,803	1,147,574	33.47%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		49,993	(252,342)	203,420	58,043	92,675	59.67%
OTHER FINANCING SOURCES (USES):							
Transfers of Indirect Cost Paid	50933 5200	(49,993)	(23,689)	(34,354)	(58,043)	(92,675)	59.67%
Total Other Financing Sources (Uses)		(49,993)	(23,689)	(34,354)	(58,043)	(92,675)	59.67%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-	(276,031)	169,066	-	-	NPB
ENDING FUND BALANCE		\$	\$ (276,031)	\$ 169,066	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 21

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

DESCRIPTION	Account #	Actual	Remaining	Adopted	Operating	% Change
		6/30/2019	Through 3/31/2020	Through 6/30/2020	Budget 6/30/2020	Budget 6/30/2021
REVENUES:						
FEDERAL SOURCES FROM:						
Restricted - Through State:						
Title III, English as a Second Language	44547 0000	\$ 37,507	\$ 14,297	\$ 23,401	\$ 37,698	\$ 39,215 4.02%
Total Revenues		37,507	14,297	23,401	37,698	39,215 4.02%
EXPENDITURES FOR:						
INSTRUCTION:						
Special Programs:						
English Language Acquisition - Title III						
Teacher	50112 1520		2,400			
Para-professionals (Aides)	50115 1520		1,230			
Other Purchased Services	50500 1520	31,875	23,012		33,000	25,445 (22.89)%
Technology-Related Supplies	50615 1520		324			NPB
Materials and Supplies	50610 1520	1,237	4,385		660	(100.00)%
Employee Benefits						
Medicare	50225 1520		53			
Louisiana Teacher Retirement	50231 1520		624			
Total Special Programs		33,112	32,028		33,660	25,445 (24.41)%
Total Instruction Expenditures		33,112	32,028		33,660	25,445 (24.41)%
SUPPORT SERVICES:						
Pupil Support Services:						
Other Instructional Staff Services						
Other Purchased Services	50500 2190	660			348	NPB
Materials and Supplies	50610 2190			300	300	(100.00)%
Total Pupil Support Services		660		300	300	348 16.00%
Instructional Staff Services:						
Staff Training - Other Special Programs						
Other Purchased Services	50300 2234	3,000	9,855		3,000	10,491 249.70%
Total Instructional Staff Services		3,000	9,855		3,000	10,491 249.70%
Total Support Service Expenditures		660		300	300	348 16.00%
Total Expenditures		36,772	41,883	300	36,960	36,284 (1.83)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		735	(27,586)	23,101	738	2,931 297.15%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 21

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
OTHER FINANCING SOURCES (USES):							
Transfers of Indirect Cost Paid	50933 5200	\$ (735)	\$ (3,324)		\$ (738)	\$ (2,931)	297.15%
Total Other Financing Sources (Uses)		(735)	(3,324)		(738)	(2,931)	297.15%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
			(30,910)	23,101			NPB
ENDING FUND BALANCE							
		\$	\$ (30,910)	\$ 23,101	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 22

124 E.S.S.A. Title III Immigrant ESL Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
REVENUES:							
FEDERAL SOURCES FROM:							
Restricted - Through State:							
Title III, English as a Second Language	44547 0000					\$ 10,596	NPB
Total Revenues						10,596	NPB
EXPENDITURES FOR:							
INSTRUCTION:							
Special Programs:							
English Language Acquisition - Title III							
Materials and Supplies	50610 1520					9,804	NPB
Employee Benefits							
Medicare	50225 1520						
Louisiana Teacher Retirement	50231 1520						
Total Special Programs						9,804	NPB
Total Instruction Expenditures						9,804	NPB
SUPPORT SERVICES:							
Pupil Support Services:							
Total Pupil Support Services							NPB
Instructional Staff Services:							
Total Instructional Staff Services							NPB
Total Support Service Expenditures							NPB
Total Expenditures						9,804	NPB
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						792	NPB
OTHER FINANCING SOURCES (USES):							
Transfers of Indirect Cost Paid	50933 5200					\$ (792)	NPB
Total Other Financing Sources (Uses)						(792)	NPB
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							NPB
ENDING FUND BALANCE		\$	\$	\$	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 23

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
REVENUES FROM:							
FEDERAL SOURCES:							
Restricted - Through State:							
Title IV A Safe and Drug Free Schools	44544 0000	\$ 228,819	\$ 276,830	\$ 21,099	\$ 297,929	\$ 441,886	48.32%
Total Revenues		228,819	276,830	21,099	297,929	441,886	48.32%
EXPENDITURES FOR:							
INSTRUCTION:							
Special Programs							
NCLB/Culturally Deprived Programs							
Teachers	50112 1510	3,700	3,150	180	2,760	3,000	8.70%
Purchased Professional & Technical Services	50300 1510			3,000	3,000		(100.00)%
Other Purchased Services	50500 1510	74,114	117,220		58,700	90,041	53.39%
Technology-Related Supplies	50615 1510	16,500		16,884	16,884	87,705	419.46%
Materials and Supplies	50610 1510	46,601	34,477	39,608	74,085	77,530	4.65%
Other Supplies	50600 1510		3,649				NPB
Employee Benefits							
Social Security	50220 1510	229	195	11		186	NPB
Medicare	50225 1510	54	46	2	40	44	10.00%
Louisiana Teachers Retirement	50231 1510			718	718		(100.00)%
Total Special Programs		141,198	158,737	60,404	156,187	258,506	65.51%
Total Instruction Expenditures		141,198	158,737	60,404	156,187	258,506	65.51%
SUPPORT SERVICES:							
Pupil Support Services:							
Instructional Staff Services:							
Instructional Staff Training Services Other							
Stipends	50150 2234	17,687					NPB
Purchased Professional and Technical Services	50300 2234	45,500	95,900	26,700	122,600	93,343	(23.86)%
Other Supplies	50600 2234	3,240	1,373				NPB
Miscellaneous Non-Public Expenditures	50895 2234			465		57,018	NPB
Employee Benefits							
Medicare	50225 2234	256					NPB
Louisiana Teacher Retirement	50231 2234	4,722					NPB
Total Instruction Staff Services		71,406	97,273	27,165	122,600	150,361	22.64%
Total Support Service Expenditures		71,406	97,273	27,165	122,600	150,361	22.64%
Total Expenditures		212,604	256,010	87,569	278,787	408,867	46.66%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		16,215	20,820	(66,470)	19,142	33,019	72.50%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 23

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
OTHER FINANCING SOURCES (USES):							
Transfers of Indirect Cost Paid	50933 5200	\$ (16,215)	\$ (20,355)	\$ 1,213	\$ (19,142)	\$ (33,019)	72.50%
Total Other Financing Sources (Uses)		(16,215)	(20,355)	1,213	(19,142)	(33,019)	72.50%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		465 (65,257)				NPB	
ENDING FUND BALANCE		\$ 465 \$ (65,257) \$				\$ NPB	

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 24

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
REVENUES from:							
FEDERAL SOURCES:							
Restricted - Through State							
IDEA Part B	44531 0000	\$ 2,966,436	\$ 2,803,488	\$ 1,177,053	\$ 3,980,541	\$ 3,490,486	(12.31)%
Total Restricted - Through State		2,966,436	2,803,488	1,177,053	3,980,541	3,490,486	(12.31)%
Total Revenues		2,966,436	2,803,488	1,177,053	3,980,541	3,490,486	(12.31)%
EXPENDITURES FOR:							
INSTRUCTION:							
Special Education Programs							
Special Needs (Including Summer and Pre-School)							
Teacher Salaries	50112 1210	45,666	70,385	49,883	58,710	120,670	105.54%
Para-professionals (Aides)	50115 1210	1,103	2,557				
Purchased Professional and Technical Services	50300 1210	47,833	21,279	57,485	78,764	60,000	(23.82)%
Travel Expense Reimbursement	50582 1210	3,214	2,173	7,327	9,500		(100.00)%
Other Purchased Services	50500 1210	434,633	593,168		506,401	675,065	33.31%
Technology-Related Supplies	50615 1210	37,938	59,240	65,306	30,000	3,154	(89.49)%
Materials and Supplies	50610 1210	26,204	20,386	54,614	75,000	453,962	505.28%
Other Materials and Supplies	50600 1210	18,989	12,193	33,807	46,000		(100.00)%
Other Equipment	50734 1210						NPB
Employee Benefits							
Group Insurance	50210 1210	6,752	8,510	6,083	7,693	14,605	89.85%
Social Security	50220 1210						NPB
Medicare	50225 1210	577	931	648	740	1,569	112.03%
Louisiana Teacher Retirement	50231 1210	11,811	18,653	12,970	15,265	31,135	103.96%
Workmen's Compensation	50260 1210		8	62	70	71	1.43%
Gifted and Talented Programs							
Materials and Supplies	50610 1220			25,000	25,000		(100.00)%
Total Special Education Programs		634,718	809,484	313,187	853,143	1,360,231	59.44%
Other Education:							
After School Programs - Exclude Special Education							
Teacher Salaries	50112 1460	5,849	1,568	937			NPB
Para-professionals (Aides)	50115 1460	1,008					NPB
Travel Expense Reimbursement	50582 1460	73	15				
Employee Benefits							
Medicare	50225 1460	99	23	13			NPB
Louisiana Teacher Retirement	50231 1460	1,834	408	243			NPB
Summer School Programs - Exclude Special Education							
Teacher Salaries	50112 1470	4,472	1,350	180			NPB
Employee Benefits							
Social Security	50220 1470						NPB
Medicare	50225 1470	65	20	2			NPB
Louisiana Teacher Retirement	50231 1470	1,194	351				NPB
Total Other Education Programs		14,594	3,735	1,376			NPB
Total Instruction		649,312	813,219	314,563	853,143	1,360,231	59.44%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 24

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

DESCRIPTION	Account #	Actual		Remaining		Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020
		6/30/2019	3/31/2020	Through 3/31/2020	Through 6/30/2020			
SUPPORT SERVICES:								
Pupil Support Services:								
Attendance and Social Work Services								
Social Worker Salaries	50113 2113	\$ 16,636	\$ 11,233	\$ 2,849	\$ 14,082	\$ 14,169	0.62%	
Travel Expense Reimbursement	50582 2110	686	270				NPB	
Employee Benefits								
Group Insurance	50210 2110	1,370	856	379	1,235	1,472	19.19%	
Medicare	50225 2110	224	152	36	188	190	1.06%	
Louisiana Teacher Retirement	50231 2110	4,444	2,920	742	3,662	3,656	(0.16)%	
Health Services - All Students								
Nurse Salaries	50118 2130	66,697	41,242	28,208	69,450	71,150	2.45%	
Other Salaries	50100 2130	135,957	85,281	61,424	146,705	148,100	0.95%	
Travel Expense Reimbursement	50582 2130	174	932				NPB	
Other Purchased Services	50500 2130		307		300		(100.00)%	
Materials and Supplies	50610 2130	1,935	564	29,436	30,000		(100.00)%	
Employee Benefits								
Group Insurance	50210 2130	8,059	4,395	3,167	7,562	13,738	81.67%	
Medicare	50225 2130	2,833	1,777	1,260	3,037	2,988	(1.61)%	
Louisiana Teacher Retirement	50231 2130	54,157	32,896	23,305	56,201	49,799	(11.39)%	
Educational Assessments - Special Needs								
Supervisor/Coordinator Salaries	50111 2140	296,293	185,457	127,643	313,100	314,900	0.57%	
Psychologist Salary	50113 2143	65,329	43,526	25,145	68,671	65,017	(5.32)%	
Educational Diagnosticians	50113 2145	20,290	11,885	8,332	20,217	20,335	0.58%	
Clerical Secretarial Salaries	50114 2140	59,135	45,713	15,237	60,950	61,400	0.74%	
Travel Expense Reimbursement	50582 2140	8,450	7,679	2,321	10,000		(100.00)%	
Other Purchased Services	50500 2140	600	450				NPB	
Materials and Supplies	50610 2140	9,108	6,493	18,507	25,000		(100.00)%	
Employee Benefits								
Group Insurance	50210 2140	47,361	30,801	19,273	50,074	49,449	(1.25)%	
Medicare	50225 2140	5,625	3,631	2,236	5,867	5,841	(0.44)%	
Louisiana Teacher Retirement	50231 2140	116,915	74,037	45,555	119,592	118,344	(1.04)%	
Speech Pathology and Audiology - Special Needs								
Supervisor/Coordinator Salaries	50111 2151	34,543	11,840	8,500	20,340	20,458	0.58%	
Speech Therapist Salaries	50113 2152	27,792	58,317	40,733	28,145	97,805	247.50%	
Audio Therapists (Hearing Impaired)	50113 2153	6,009	3,483	2,371	5,854	5,888	0.58%	
Educational/Sign Language Interpreter Salaries	50119 2154		278				NPB	
Other Salaries - Speech Pathology and Audio	50100 2150						NPB	
Repairs and Maintenance Services	50430 2150	715		32,800	32,800		(100.00)%	
Travel Expense Reimbursement	50582 2150			20,000	20,000		(100.00)%	
Other Purchased Services	50500 2150						NPB	
Materials and Supplies	50610 2150	38,782	4,722	25,278	30,000		(100.00)%	
All Other Equipment	50730 2150	29,318	15,145				NPB	
Employee Benefits								
Group Insurance	50210 2150	8,097	9,634	6,715	6,217	16,043	158.05%	
Medicare	50225 2150	876	936	659	703	1,573	123.76%	
Louisiana Teacher Retirement	50231 2150	18,290	19,219	13,556	14,128	32,035	126.75%	
Workmen's Compensation	50260 2150		20	16	36	310	761.11%	
Occupational Therapy & Related Services -								
Occupational Therapist	50113 2161	3,632	3,635	2,499	2,515	6,018	139.28%	
Physical Therapist	50113 2166		1,313	878	1,070	2,116	97.76%	
Travel Expense Reimbursement	50582 2160			30,000	30,000		(100.00)%	
Other Purchased Services	50500 2160						NPB	
Materials and Supplies	50610 2160	19,811	21,995	8,005	30,000		(100.00)%	
Employee Benefits								

**LAFORCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 24

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

DESCRIPTION	Account #	Actual		Remaining	Adopted Budget	Operating Budget	% Change from
		6/30/2019	3/31/2020	Through 6/30/2020			
Group Insurance	50210 2160	\$ 7	\$ 113	\$ 79	\$ 7	\$ 189	2,600.00%
Medicare	50225 2160	51	69	47	51	114	123.53%
Louisiana Teacher Retirement	50231 2160	970	1,286	878	932	2,101	125.43%
Other Pupil Support Services							
Other Salaries	50100 2190	131,057	100,200	54,491	154,691	155,363	0.43%
Materials and Supplies	50610 2190	89,237	311,075	310,477	621,552		(100.00)%
Employee Benefits							
Group Insurance	50210 2190	11,817	8,862	5,175	14,037	14,038	0.01%
Medicare	50225 2190	1,722	1,322	704	2,026	2,036	0.49%
Louisiana Teacher Retirement	50231 2190	35,024	26,052	14,167	40,219	40,083	(0.34)%
Total Pupil Support Services		1,380,028	1,192,012	993,084	2,061,216	1,336,718	(35.15)%
Instructional Staff Services:							
Improvement of Instructional Services - Regular Programs							
Technology-Related Supplies	50615 2211			50,000	50,000		(100.00)%
Special Education Programs - Special Needs							
Supervisor and Coordinator Salaries	50111 2212	78,256	60,218	20,548	80,766	81,195	0.53%
Travel Expense Reimbursement	50582 2212		2,922				NPB
Other Purchased Services	50500 2212	48,303	56,436	33,564	90,000		(100.00)%
Technology-Related Supplies	50615 2212	173,897	149,173	1,044			NPB
Materials and Supplies	50610 2212	2,088					NPB
Miscellaneous	50800 2212	65					NPB
Employee Benefits							
Group Insurance	50210 2210	6,078	3,815	1,272	5,087	5,087	
Medicare	50225 2210	1,014	898	185	1,083	1,073	(0.92)%
Louisiana Teacher Retirement	50231 2210	20,894	17,369	3,630	20,999	20,949	(0.24)%
Staff Training - Special Needs							
Staff Instructors	50112 2232	35,769	21,423	27,527	48,950	36,950	(24.51)%
Stipends	50150 2232		6,587				
Purchased Professional/Technical Services	50300 2232	120,174	59,212	125,788	185,000	172,662	(6.67)%
Travel Expense Reimbursement	50582 2232	62,024	51,113	103,887	155,000	5,000	(96.77)%
Other Purchased Services	50500 2232	5,247	3,505				NPB
Materials and Supplies	50610 2232	408	62	172			NPB
Other Supplies	50600 2232	360	6,831				NPB
Employee Benefits							
Group Insurance	50210 2232	5,784	2,660	4,113	6,773	4,563	(32.63)%
Medicare	50225 2232	429	277	332	609	481	(21.02)%
Louisiana Teacher Retirement	50231 2232	9,550	5,570	7,157	12,727	9,534	(25.09)%
Total Instructional Staff Services		570,340	448,070	379,220	656,994	337,494	(48.63)%
Operation and Maintenance of Plant Services							
Care and Upkeep of Equipment							
Rental of Equipment and Vehicles	50442 2640	10,204	6,728	352			NPB
Other Purchased Property Services	50400 2640	536					NPB
Total Operation and Maintenance of Plant Services		10,739	6,728	352			NPB
Student Transportation Services:							
Special Needs Transportation							
Para-professionals (Aides)	50115 2730	277	10,409				
Bus Driver Salaries	50116 2730	113,430	90,894	7,816	90,000	150,000	66.67%
Operational Allowance	50583 2730	3,405	3,297	201			NPB
Employee Benefits							
Group Insurance	50210 2730	676	494				NPB
Social Security	50220 2730	247	111	9			NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 24

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
Medicare	50225 2730	\$ 1,685	\$ 1,496	\$ 125	\$ 1,305	\$ 2,175	66.67%
Louisiana Teacher Retirement	50231 2730	1,897	1,891	70			NPB
Louisiana School Employee Retirement	50233 2730	26,580	25,385	2,195	25,200	43,050	70.83%
Total Student Transportation Services		148,196	133,976	10,416	116,505	195,225	67.57%
Total Support Service Expenditures		2,109,304	1,780,786	1,383,073	2,834,715	1,869,437	(34.05)%
Total Expenditures		2,758,616	2,594,004	1,697,636	3,687,858	3,229,668	(12.42)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		207,820	209,484	(520,583)	292,683	260,818	(10.89)%
OTHER FINANCING SOURCES (USES):							
Transfers of Indirect Cost Paid	50933 5200	(207,820)	(212,141)	(80,542)	(292,683)	(260,818)	(10.89)%
Total Other Financing Sources (Uses)		(207,820)	(212,141)	(80,542)	(292,683)	(260,818)	(10.89)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		0	(2,657)	(601,125)			NPB
ENDING FUND BALANCE		\$ 0	\$ (2,657)	\$ (601,125)	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 25

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
REVENUES FROM:							
FEDERAL SOURCES:							
Restricted - Through State							
IDEA Preschool	44532 0000	\$ 144,537	\$ 118,494	\$ 14,866	\$ 133,360	\$ 260,705	95.49%
Total Revenues		144,537	118,494	14,866	133,360	260,705	95.49%
EXPENDITURES FOR:							
INSTRUCTION:							
Special Education Programs							
Special Needs (Including Summer and Pre-School							
Travel Expense Reimbursement	50582 1210	4,808	4,474				NPB
Total Special Education Programs		4,808	4,474				NPB
Special Programs:							
Pre-Kindergarten Programs							
Other Salaries	50100 1530		97				NPB
Repairs and Maintenance Services	50430 1530	250					NPB
Travel Expense Reimbursement	50582 1530	8	176				NPB
Other Purchased services	50500 1530		434				NPB
Technology-Related Supplies	50615 1530	387	8,526	6,754			NPB
Materials and Supplies	50610 1530	9,102	5,519		6,712	15,612	132.60%
Other Supplies	50600 1530		1,239				NPB
Technology-Related Hardware	50734 1530	9,565		6,125	6,125		(100.00)%
Miscellaneous	50890 1530					65,342	NPB
Employee Benefits							
Social Security	50220 1530						NPB
Medicare	50225 1530		1				NPB
Louisiana School Employees Retirement	50233 1530		29				NPB
Total Special Programs		19,311	16,021	12,879	12,837	80,954	530.63%
Total Instruction		24,119	20,496	12,879	12,837	80,954	530.63%
SUPPORT SERVICES:							
Pupil Support Services:							
Health Services - All Students							
Materials and Supplies	50610 2130	154					NPB
Educational Assessments - Special Needs							
Other Salaries	50100 2140		2,334			4,021	
Materials and Supplies	50610 2140		326				NPB
Speech Pathology & Audiology							
Supervisor/Coordinator Salaries	50111 2150	8,475	5,074	3,643	8,717	8,768	0.59%
Materials and Supplies	50610 2150	469					NPB
Employee Benefits							

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 25

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

DESCRIPTION	Account #	Actual		Remaining	Adopted	Operating	% Change
		Actual 6/30/2019	Through 3/31/2020	Through 6/30/2020	Budget 6/30/2020	Budget 6/30/2021	from 6/30/2020
Group Insurance	50210 2150	\$ 714	\$ 416	\$ 298	\$ 714	\$ 715	0.14%
Medicare	50225 2150	116	69	50	119	120	0.84%
Louisiana Teacher Retirement	50231 2150	2,263	1,319	947	2,266	2,263	(0.13)%
Occupational Therapy and Related Services							
Materials and Supplies	50610 2160	1,061	648				NPB
Other Pupil Support Services							
Clerical/Secretarial Salaries	50114 2190	25,340	17,789	8,710	26,499		(100.00)%
Other Salaries	50100 2190	27,136	21,472	12,420	33,892	33,954	0.18%
Materials and Supplies	50610 2190	6,331	2,389	473	2,862	83,975	2,834.14%
Employee Benefits							
Group Insurance	50210 2190	7,708	5,981	2,921	8,902	4,647	(47.80)%
Medicare	50225 2190	677	539	242	781	477	(38.92)%
Louisiana Teacher Retirement	50231 2190	13,979	10,815	4,887	15,702	9,799	(37.59)%
Total Pupil Support Services		94,423	69,173	34,589	100,454	148,739	48.07%
Instructional Staff Services:							
Special Education Programs - Special Needs							
Supervisor and Coordinator Salaries	50111 2212	8,295	6,395	2,132	8,527	8,573	0.54%
Employee Benefits							
Group Insurance	50210 2212	757	475	158	633	634	0.16%
Medicare	50225 2212	105	84	29	113	112	(0.88)%
Louisiana Teacher Retirement	50231 2212	2,215	1,663	554	2,217	2,212	(0.23)%
Staff Training - Special Needs							
Purchased Professional and Technical Services	50300 2232	5,041	9,725	8,025			NPB
Travel Expense Reimbursement	50582 2232		2,858				NPB
Total Instructional Staff Services		16,413	21,200	10,898	11,490	11,531	0.36%
Student Transportation Services:							
Special Needs Transportation							
Bus Driver Salaries	50116 2730						NPB
Employee Benefits							
Medicare	50225 2730						NPB
Louisiana Teacher Retirement	50231 2730						NPB
Total Student Transportation Services							NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 25

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
Central Services:							
Personnel (Human Resources) Services							
Fingerprinting and Background Check	50339 2830	\$	\$		\$	\$	NPB
Total Central Services							NPB
Total Support Service Expenditures		110,836	90,373	45,487	111,944	160,270	43.17%
Total Expenditures		134,954	110,868	58,367	124,781	241,224	93.32%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		9,583	7,626	(43,501)	8,579	19,481	127.08%
OTHER FINANCING SOURCES (USES):							
Transfers of Indirect Cost Paid	50933 5200	(9,583)	(8,960)	(114,072)	(8,579)	(19,481)	127.08%
Total Other Financing Sources (Uses)		(9,583)	(8,960)	(114,072)	(8,579)	(19,481)	127.08%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(1,334)	(157,573)			NPB
ENDING FUND BALANCE		\$	\$ (1,334)	\$ (157,573)	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 26

140 Other Federal Pass-Through Grants Fund

DESCRIPTION	Account #	Actual 6/30/2019	Actual Through 3/31/2020	Remaining Through 6/30/2020	Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020
REVENUES FROM:							
FEDERAL SOURCES:							
Restricted - Through State							
Career and Technical Education	44510 0000	\$ 189,801	\$ 106,280	\$ 62,015	\$ 168,295	\$ 159,845	(5.02)%
Other Special Education Programs	44535 0000	41,778					
Other Restricted Grants through State	44590 0000	1,083,579	856,809	177,145	1,033,954	589,170	(43.02)%
Total Revenues		1,315,158	963,089	239,160	1,202,249	749,015	(37.70)%
EXPENDITURES FOR:							
INSTRUCTION:							
Regular Programs							
Purchased Professional and Technical Services	50300 1100					\$53,299	NPB
Other Purchased Services	50500 1100					\$108,470	NPB
Materials and Supplies	50610 1100					33,228	NPB
Miscellaneous Non-Public Expenditures	50895 1100					36,168	NPB
Total Regular Education						231,165	NPB
Career and Technical Education Programs							
Repairs and Maintenance Services	50430 1300	498		500	500		(100.00)%
Travel Expense Reimbursement	50582 1300	2,610	3,404	1,596	5,000	5,000	
Other Purchased Services	50500 1300	50,016	40,145	13,080	53,225	45,125	(15.22)%
Technology-Related Supplies	50615 1300	18,289					NPB
Materials and Supplies	50610 1300	12,493	10,416	18,071	7,665	17,154	123.80%
Textbooks/Workbooks	50642 1300	5,312	7,922	5,556			NPB
Total Vocational Education		89,218	61,887	38,803	66,390	67,279	1.34%
Other Education:							
After School Programs - Exclude Special Education							
Teachers	50112 1460			21,600	21,600		(100.00)%
Para-professionals (Aides)	50115 1460			5,400	5,400		(100.00)%
Employee Benefits							
Medicare	50225 1460			391	391		(100.00)%
Louisiana Teacher Retirement	50231 1460			7,020	7,020		(100.00)%
Total Other Education				34,411	34,411		(100.00)%
Special Programs:							
Pre-Kindergarten Programs							
Teacher Salaries	50112 1530	408,739	425,697		187,977		(100.00)%
Para-professional Salaries	50115 1530	205,401	190,340	175,020	365,360		(100.00)%
Substitute Teacher Salaries	50123 1530	(2,744)	1,129				NPB
Other Substitute/Temporary Employees Salaries	50120 1530	978	240				NPB
Purchased Professional and Technical Services	50300 1530			4,708	4,708		(100.00)%
Travel Expense Reimbursement	50582 1530	908	1,558	492	2,050	2,500	21.95%
Other Purchased Services	50500 1530	8,035	3,125	4,168	7,293	11,150	52.89%
Materials and Supplies	50610 1530	13,615		4,861	4,861	10,000	105.72%
Other Supplies	50600 1530					97,709	NPB
Employee Benefits							
Group Insurance	50210 1530	77,646	70,162	60,207	130,369		(100.00)%
Social Security	50220 1530	34	64				NPB
Medicare	50225 1530	8,649	8,066		6,239		(100.00)%
Louisiana Teacher Retirement	50231 1530	156,698	152,628		104,380		(100.00)%
Total Special Programs		877,959	853,009	249,456	813,237	121,359	(85.08)%
Total Instruction Expenditures		967,177	914,896	322,670	914,038	188,638	(79.36)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 26

140 Other Federal Pass-Through Grants Fund

DESCRIPTION	Account #	Actual 6/30/2019	Actual Through 3/31/2020	Remaining Through 6/30/2020	Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020
SUPPORT SERVICES:							
Pupil Support Services:							
<hr/>							
Guidance Services - All Students							
Guidance Counselors Salaries	50113 2122	\$ 7,110	\$	\$ 7,200	\$ 7,200	\$	(100.00)%
Employee Benefits							
Medicare	50225 2120	103		105	105		(100.00)%
Louisiana Teacher Retirement	50231 2120	1,258		1,872	1,872		(100.00)%
Other Pupil Support Services							
Other Supervisors	50111 2190			1,108	1,108		(100.00)%
Teacher Salaries	50112 2190	15,249	16,833	627		3,600	
Other Therapists/Counselors	50113 2190	12,380	19,334	10,516	1,050	39,857	3,695.90%
Other Salaries	50100 2190	21,934	13,728	25,507	39,235	22,796	(41.90)%
Purchased Professional and Technical Services	50300 2190	180	675	325	1,000	6,675	567.50%
Travel Expense Reimbursement	50582 2190	1,851	735			2,400	NPB
Other Purchased Services	50500 2190	225					
Materials and Supplies	50610 2190	8,505	8,832	1,432	10,264	30,046	192.73%
Employee Benefits							
Group Insurance	50210 2190		2,755	6,014	8,769	4,758	(45.74)%
Social Security	50220 2190	1,970	1,887	652	744	725	(2.55)%
Medicare	50225 2190	719	700	278	600	977	62.83%
Louisiana Teacher Retirement	50231 2190	4,741	4,885	2,766	7,650	11,058	44.55%
Total Pupil Support Services		76,224	70,365	58,400	79,597	122,892	54.39%
<hr/>							
Instructional Staff Services:							
<hr/>							
Improvement of Instructional Services - Other Special Programs							
Other Salaries	50100 2214	13,730	9,334	16,503	25,836	25,836	
Employee Benefits							
Social Security	50220 2214	851		1,602	1,602		(100.00)%
Medicare	50225 2214	199	135	240	375	398	6.13%
Louisiana Teacher Retirement	50231 2214		\$2,427			\$6,666	
Improvement of Instructional Services - Career and Technical							
Purchased Professional/Technical Services	50300 2215	11,937	7,500	2,500	10,000	10,000	
Improvement of Instructional Services - Other Education Programs							
Director/Supervisor Salaries	50111 2219	19,044	6,356	2,119	8,475		(100.00)%
Employee Benefits							
Group Insurance	50210 2219	541	659	220	879		(100.00)%
Medicare	50225 2219	245	81	27	108		(100.00)%
Louisiana Teacher Retirement	50231 2219	4,046	1,653	551	2,204		(100.00)%
Staff Training - Regular Education							
Travel Expense Reimbursement	50582 2231	14,100	721			10,000	NPB
Staff Training - Other Special Programs							
Travel Expense Reimbursement	50582 2234	2,242	4,450	350	4,800	2,685	(44.06)%
Staff Training - Career and Technical Programs							
Director/Supervisor Salaries	50111 2235	55,557	33,381	23,844	57,225	57,551	0.57%
Travel Expense Reimbursement	50582 2235	3,323	2,435	65	2,500	2,500	
Employee Benefits							
Group Insurance	50210 2235	4,287	2,498	1,783	4,281	4,283	0.05%
Medicare	50225 2235	754	452	323	775	779	0.52%
Louisiana Teacher Retirement	50231 2235	14,834	8,679	6,199	14,878	14,849	(0.19)%
Other Education Programs							
Stipends	50150 2239	5,550	2,125	3,000			
Travel Expense Reimbursement	50582 2239	217	4,344				
Purchased Professional/Technical Services	50300 2239	20,052	2,250	750			

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 26

140 Other Federal Pass-Through Grants Fund

DESCRIPTION	Account #	Actual 6/30/2019	Actual Through 3/31/2020	Remaining Through 6/30/2020	Adopted Budget 6/30/2020	Operating Budget 6/30/2021	% Change from 6/30/2020	
Services from LEAS	50596 2239	\$ 11,086		\$ -				
Supplies	50610 2239	350	9,913					
Employee Benefits								
Medicare	50225 2239	80	31	43				
Louisiana Teacher Retirement	50231 2239	1,482	553	780				
Total Instructional Staff Services		184,506	99,977	60,898	133,938	135,547	1.20%	
Student Transportation Services:								
Regular Transportation Services								
Bus Driver Salaries	50116 2720	6,318	7,642	2,251	4,575	24,150	427.87%	
Operational Allowance	50583 2720	390	378	72	450		(100.00)%	
Employee Benefits								
Social Security	50220 2720	34	4	3			NPB	
Medicare	50225 2720	92	111	32	66	292	342.42%	
Louisiana Teacher Retirement	50231 2720	87		670	670		(100.00)%	
Louisiana School Employee Retirement	50233 2720	1,519	2,228	647	590	5,785	880.51%	
Total Student Transportation Services		8,440	10,362	3,675	6,351	30,227	375.94%	
Total Support Service Expenditures		269,169	180,704	122,974	219,886	288,666	31.28%	
Total Expenditures		1,236,346	1,095,600	445,643	1,133,924	708,469	(37.52)%	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			78,812	(132,511)	(206,483)	68,325	40,546	(40.66)%
OTHER FINANCING SOURCES (USES):								
Transfers of Indirect Cost Paid	50933 5200	(78,812)	(8,245)	(60,080)	(68,325)	(40,546)	(40.66)%	
Total Other Financing Sources (Uses)		(78,812)	(8,245)	(60,080)	(68,325)	(40,546)	(40.66)%	
EXCESS (DEFICIENCY) OF REVENUES/OTHER SOURCES OVER EXPENDITURES/OTHER USES			(0)	(140,756)	(266,563)		NPB	
ENDING FUND BALANCE			\$ (0)	\$ (140,756)	\$ (266,563)	\$	NPB	

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

Schedule 27

007 Debt Service Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Actual</u> <u>Through</u> <u>3/31/2020</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2020</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>	<u>% Change</u> <u>from</u> <u>6/30/2020</u>
REVENUES FROM:							
Local Sources:							
Parishwide							
Ad Valorem Taxes -Debt Service	41113 0000	\$ 10,627,455	\$ 10,152,759	\$ 295,966	\$ 10,448,725	\$ 10,100,627	(3.33)%
Interest on Investments	41510 0000	238,469	148,176	68,973	217,149	176,600	(18.67)%
Net Change in Fair Value of Investments	41530 0000	(9,530)	57,409	(2,200)	(105,184)	55,209	(152.49)%
Total Revenues		10,856,394	10,358,344	362,739	10,560,690	10,332,436	(2.16)%
EXPENDITURES FOR:							
SUPPORT SERVICES:							
General Administration:							
Board of Education Services							
Pension Fund Deduction	50313 2310	336,481	339,588	(3,088)	336,500	339,500	0.89%
Audit Services	50333 2310	6,619		5,686	5,686	5,686	
Total Support Services		343,100	339,588	2,598	342,186	345,186	0.88%
Business Services:							
Fiscal Services							
Purchased Technical Services	50340 2510	9,318	7,842	3,239	12,989	12,989	
Total Business Administration		9,318	7,842	3,239	12,989	12,989	
DEBT SERVICE:							
Banking Services	50340 5100	4,000	2,800		2,800	2,800	
Redemption of Principal	50831 5100	7,940,000	7,380,000		7,380,000	7,530,000	124.61%
Interest (long-term)	50832 5100	3,625,980	3,352,475	1	3,352,476	3,093,800	(7.72)%
Total Debt Service		11,569,980	10,735,275	1	10,735,276	10,626,600	(1.01)%
Total Support Service Expenditures		11,922,398	11,082,705	5,838	11,090,451	10,984,775	(0.95)%
Total Expenditures		11,922,398	11,082,705	5,838	11,090,451	10,984,775	(0.95)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(1,066,004)	(724,361)	356,902	(529,761)	(652,339)	23.14%
OTHER FINANCING SOURCES (USES):							
SOURCES:							
Accrued Interest and Premiums on Bond Sale	45120 0000						NPB
Total Other Financing Sources (Uses)							NPB
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		(1,066,004)	(724,361)	356,902	(529,761)	(652,339)	23.14%
BEGINNING FUND BALANCE		13,028,985	11,962,981		11,962,981	11,433,220	(4.43)%
ENDING FUND BALANCE		\$ 11,962,981	\$ 11,238,620	\$ 356,902	\$ 11,433,220	\$ 10,780,881	(5.71)%

**LAFOURCHE PARISH SCHOOL
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 28

Combined Budget Schedule: Internal Service Fund Types

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Group</u>	<u>Loss Control</u>	<u>Workers</u>
OPERATING REVENUES:						
Intergovernmental insurance premium billings	\$ 23,921,178	\$ 24,355,595	\$ 24,355,595	\$ 21,291,100	\$ 2,179,595	\$ 884,900
Total Revenues	23,921,178	24,355,595	24,355,595	21,291,100	2,179,595	884,900
OPERATING EXPENSES:						
General Administration Services	1,587	9,300	9,450	8,000	1,150	300
Business Services	645	1,300	1,300	300		1,000
Central Services						
Operation and Maintenance of Plant Services	137,527	128,492	127,267			127,267
Fees and Insurance	5,016,349	4,385,523	4,657,888	2,449,400	1,918,000	290,488
Claims	19,376,630	23,772,110	20,616,710	19,779,110	337,600	500,000
Total Expenditures	24,532,738	28,296,725	25,412,615	22,236,810	2,256,750	919,055
NET OPERATING INCOME	(611,560)	(3,941,130)	(1,057,020)	(945,710)	(77,155)	(34,155)
NONOPERATING REVENUES (EXPENSES)						
Earnings on Investments	472,075	2,200	3,300	2,000	300	1,000
Rebates and Subsidies	1,618,353	1,982,600	1,982,600	1,982,600		
Insurance Proceeds from Loss	10,438	20,000	20,000		20,000	
Transfers In (Out)						
Total Nonoperating Revenues (Expenses)	2,100,866	2,004,800	2,005,900	1,984,600	20,300	1,000
CHANGE IN NET POSITION	1,489,306	(1,936,330)	948,880	1,038,890	(56,855)	(33,155)
BEGINNING NET POSITION	581,111	2,070,417	134,087	(308,513)	374,688	67,912
ENDING NET POSITION	\$ 2,070,417	\$ 134,087	\$ 1,082,967	\$ 730,377	\$ 317,833	\$ 34,757

LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021

Schedule 29

300 Group Health Fund

	<u>ACCOUNT #</u>	<u>Actual</u> <u>6/30/2019</u>	<u>Adopted Budget</u> <u>6/30/2020</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2021</u>
OPERATING REVENUES:				
<hr/>				
Intergovernmental Insurance Premium Billings				
Active Employee Plans	45900 0000	\$ 13,185,161	\$ 13,824,800	\$ 13,824,800
Retired Employee Plans	45901 0000	7,307,192	7,272,800	7,272,800
Unreimbursed Medical/Dependent Care	45904 0000	<u>205,941</u>	<u>193,500</u>	<u>193,500</u>
Total Intergovernmental Insurance Premium Billings		20,698,294	21,291,100	21,291,100
Total Revenues		20,698,294	21,291,100	21,291,100
OPERATING EXPENSES:				
<hr/>				
General Administration Services				
Audit Services	50333 2310		<u>8,000</u>	<u>8,000</u>
Total General Administration Services			8,000	8,000
<hr/>				
Business Services				
Purchased Technical Services	50340 2510		300	300
Materials and Supplies	50610 2510			
Total Business Services			300	300
<hr/>				
Fees and Insurance				
Health Insurance	50340 5900	2,691,795	2,000,000	2,000,000
Life Insurance	50340 5900	294,396	255,900	255,900
Unreimbursed Medical/Dependent Care	50890 5900	<u>155,764</u>	<u>193,500</u>	<u>193,500</u>
Total Fees and Insurance		3,141,956	2,449,400	2,449,400
<hr/>				
Claims	50890 5900	<u>18,268,560</u>	<u>22,739,110</u>	<u>19,779,110</u>
Total Expenses		21,410,516	25,196,810	22,236,810
NET OPERATING INCOME		(712,222)	(3,905,710)	(945,710)
NONOPERATING REVENUES (EXPENSES)		2,986,192	2,264,200	2,264,200
<hr/>				
Earnings on Investments				
Interest and Other Earnings	41510 0000	1,920	2,000	2,000
Net Change in Fair Value of Investments	41530 0000		(300)	
Insurance Proceeds from Loss	41530 0000	<u>467,874</u>		
Total Earnings on Investments		469,794	1,700	2,000
Rebates and Subsidies				
Pharmacy Rebates	45902 0000	1,531,038	1,600,000	1,600,000
Drug Subsidies	45903 0000	<u>(12,614)</u>	<u>382,600</u>	<u>382,600</u>
Total Rebates and Subsidies		1,518,424	1,982,600	1,982,600
Transfers in Loss Control Fund	45220 0000		<u>300,000</u>	
			300,000	

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 29

300 Group Health Fund

<u>ACCOUNT #</u>	<u>Actual</u> 6/30/2019	<u>Adopted Budget</u> 6/30/2020	<u>Operating</u> <u>Budget</u> 6/30/2021
Total Nonoperating Revenues (Expenses)	\$ 1,988,218	\$ 2,284,300	\$ 1,984,600
CHANGE IN NET POSITION	1,275,996	(1,621,410)	1,038,890
BEGINNING NET POSITION	<u>36,901</u>	<u>1,312,897</u>	<u>(308,513)</u>
ENDING NET POSITION	<u>\$ 1,312,897</u>	<u>\$ (308,513)</u>	<u>\$ 730,377</u>

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 30

301 Loss Control Fund

	<u>ACCOUNT #</u>	<u>Actual 6/30/2019</u>	<u>Adopted Budget 6/30/2020</u>	<u>Operating Budget 6/30/2021</u>
OPERATING REVENUES:				
Intergovernmental insurance premium billings	45900 0000	\$ 2,179,594	\$ 2,179,595	\$ 2,179,595
Total Revenues		2,179,594	2,179,595	2,179,595
OPERATING EXPENSES:				
General Administration Services				
Audit Services	50333 2310	1,059	1,000	1,150
Total General Administration Services		1,059	1,000	1,150
Business Services				
Total Business Services				
Central Services:				
Total Central Services				
Fees and Insurance				
Fees and Insurance	50340 5900	1,615,132	1,645,635	1,918,000
Total Fees and Insurance		1,615,132	1,645,635	1,918,000
Claims				
Building and Contents	50890 5910	17,738	315,400	120,000
Fidelity	50890 5920		1,000	1,000
Automobile Liability	50890 5930	308,649	129,400	129,400
General Liability	50890 5940	82,006	76,000	76,000
Errors and Omissions	50890 5950	33,615	11,200	11,200
Total Claims		442,008	533,000	337,600
Total Expenses		2,058,199	2,179,635	2,256,750
NET OPERATING INCOME		121,395	(40)	(77,155)
NONOPERATING REVENUES (EXPENSES)				
Earnings on Investments	41510 0000	832	300	300
Insurance Proceeds from Loss	45300 0000	10,438	20,000	20,000
Transfer out Group Health Insurance Fund	50932 5200		(300,000)	
Transfer out Workers Compensation Fund	50932 5200			
Total Nonoperating Revenues (Expenses)		11,269	(279,700)	20,300
CHANGE IN NET POSITION		\$ 132,664	\$ (279,740)	\$ (56,855)
BEGINNING NET POSITION		521,764	654,428	374,688
ENDING NET POSITION		\$ 654,428	\$ 374,688	\$ 317,833

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 31

302 Workers Compensation Fund

	<u>ACCOUNT #</u>	<u>Actual 6/30/2019</u>	<u>Adopted Budget 6/30/2020</u>	<u>Operating Budget 6/30/2021</u>
OPERATING REVENUES:				
Intergovernmental insurance premium billings	45900 0000	\$ 1,043,291	\$ 884,900	\$ 884,900
Total Revenues		1,043,291	884,900	884,900
OPERATING EXPENSES:				
General Administration Services				
Legal Services	50332 2310			
Audit Services	50333 2310	528	300	300
Total General Administration Services		528	300	300
Business Services				
Travel Expense Reimbursement	50582 2510	645	1,000	1,000
Materials and Supplies	50610 2510			
Total Business Services		645	1,000	1,000
Operation and Maintenance of Plant Services				
Supervisor Salaries	50111 2610		58,507	53,248
Secretary Salaries	50114 2610	30,181	30,181	31,316
Operation and Maintenance of Buildings				
Purchased Professional Services	50300 2620	5	10	
Communications (phone/internet/post)	50530 2620	13,671	8,847	14,235
Safety and Security				
Supervisor Salaries	50111 2660	62,179		
Purchased Professional and Technical Services	50300 2660			
Repairs and Maintenance Services	50430 2660			
Materials and Supplies	50610 2660		500	
Technology-Related Equipment	50735 2660			
Employee Benefits				
Group Insurance	50210 2600	4,871	4,888	4,856
Medicare	50225 2600	1,304	1,251	1,192
Teachers Retirement System	50231 2600	24,660	23,679	21,818
School Employees Retirement System	50233 2600			
Workmen's Compensation	50260 2600	656	629	602
Annual Leave Severance Pay	50282 2600			
Total Operation and Maintenance of Plant Services		137,527	128,492	127,267
Fees and Insurance	50340 5900	259,262	290,488	290,488

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Schedule 1

302 Workers Compensation Fund

Claims	50890 5900	<u>\$ 666,062</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Total Expenses		1,064,023	920,280	919,055
NET OPERATING INCOME		(20,733)	(35,380)	(34,155)
NONOPERATING REVENUES (EXPENSES)				
Earnings on Investments	41510 0000	1,450	200	1,000
Insurance Proceeds from Loss	41932 0000	99,929		
Transfer in Workers Compensation Fund	45220 0000			
Total Nonoperating Revenues (Expenses)		101,379	200	1,000
CHANGE IN NET POSITION		80,646	(35,180)	(33,155)
BEGINNING NET POSITION		<u>22,446</u>	<u>103,092</u>	<u>67,912</u>
ENDING NET POSITION		<u>\$ 103,092</u>	<u>\$ 67,912</u>	<u>\$ 34,757</u>

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Table 1

10-Year Revenue Summary

	<u>BUDGET ESTIMATES</u>		<u>ACTUAL</u>							
	<u>2021</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>
REVENUES										
<u>Local sources:</u>										
Taxes:										
Ad valorem taxes	\$ 39,049,649	\$ 41,583,999	\$ 42,274,992	\$ 42,190,804	\$ 44,704,905	\$ 44,765,049	\$ 43,125,124	\$ 39,257,579	\$ 34,658,810	\$ 32,715,753
Sales and use taxes	29,727,970	29,506,800	30,084,690	29,935,106	27,452,014	30,827,994	33,286,062	32,655,508	32,910,356	28,382,069
Other										
Earnings on investments	378,619	280,408	514,037	174,932	168,805	225,319	207,987	369,291	171,481	443,929
Rentals, leases, royalties	131,456	673,320	668,889	105,524	285,348	185,052	397,478	570,389	878,745	1,113,434
Food service collections	1,320,000	1,430,200	1,442,252	1,413,815	1,453,072	1,503,086	1,553,252	1,479,014	1,408,135	1,465,297
Other local	2,444,316	<u>2,497,541</u>	<u>4,203,774</u>	<u>2,910,901</u>	<u>4,170,625</u>	<u>14,614,728</u>	<u>2,620,642</u>	<u>2,995,107</u>	<u>2,234,002</u>	<u>2,411,515</u>
Total local sources	<u>73,052,010</u>	<u>75,972,268</u>	<u>79,188,634</u>	<u>76,731,082</u>	<u>78,234,769</u>	<u>92,121,228</u>	<u>81,190,545</u>	<u>77,326,888</u>	<u>72,261,529</u>	<u>66,531,997</u>
<u>State sources:</u>										
Unrestricted grants-in-aid	73,542,092	73,542,092	68,792,116	66,262,268	65,294,836	65,113,435	65,093,143	65,881,707	64,543,414	67,027,455
Restricted grants-in-aid	2,445,337	1,323,511	1,676,887	1,209,492	1,507,764	1,081,011	2,356,594	2,777,934	885,995	1,142,783
Revenue in lieu of taxes	421,606	421,384	421,384	419,153	419,237	402,685	419,615	422,284	422,750	425,943
Revenue for or on behalf of LEA	1,808	<u>2,062</u>	2,118	<u>2,118</u>	<u>2,592</u>	<u>3,163</u>	<u>7,427</u>	<u>4,690</u>	<u>5,533</u>	<u>3,952</u>
Total state sources	<u>\$ 76,410,843</u>	<u>\$ 75,289,049</u>	<u>\$ 70,892,505</u>	<u>\$ 67,893,031</u>	<u>\$ 67,224,429</u>	<u>\$ 66,600,294</u>	<u>\$ 67,876,779</u>	<u>\$ 69,086,615</u>	<u>\$ 65,857,692</u>	<u>\$ 68,600,133</u>
<u>Federal sources:</u>										
Unrestricted grants-in-aid - direct	4,762,981							60	119	839
Restricted grants-in-aid - direct	358,445	489,346	311,934	342,992	363,766	361,438	387,625	364,310	475,941	506,498
Restricted grants-in-aid - sub grants	17,145,457	16,890,028	16,254,624	16,390,209	15,264,362	16,233,289	16,599,512	17,071,327	17,209,597	18,555,596
Revenue for/on behalf of LEA	505,000	<u>422,700</u>	422,700	<u>631,009</u>	<u>673,275</u>	<u>476,716</u>	<u>445,779</u>	<u>433,579</u>	<u>490,721</u>	<u>457,476</u>
Total federal sources	<u>\$ 22,771,883</u>	<u>\$ 17,802,074</u>	<u>\$ 16,989,258</u>	<u>\$ 17,364,210</u>	<u>\$ 16,301,403</u>	<u>\$ 17,071,443</u>	<u>\$ 17,432,916</u>	<u>\$ 17,869,276</u>	<u>\$ 18,176,378</u>	<u>\$ 19,520,409</u>
Total revenues	<u>\$ 172,234,736</u>	<u>\$ 169,063,391</u>	<u>\$ 167,070,397</u>	<u>\$ 161,988,323</u>	<u>\$ 161,760,601</u>	<u>\$ 175,792,965</u>	<u>\$ 166,500,240</u>	<u>\$ 164,282,779</u>	<u>\$ 156,295,599</u>	<u>\$ 154,652,539</u>

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

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Table 2

10-Year Expenditure by Function Summary

	<u>BUDGET ESTIMATES</u>					<u>ACTUAL</u>				
	<u>2021</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>
Instruction:										
Regular programs	\$ 54,479,677	\$ 49,544,622	\$ 47,075,242	\$ 47,185,350	\$ 48,803,329	\$ 51,114,025	\$ 53,003,765	\$ 51,915,782	\$ 49,269,013	\$ 49,583,244
Special programs	14,842,732	14,140,882	12,782,772	13,190,616	14,108,695	15,090,676	15,275,953	14,803,965	13,735,170	14,571,027
Other programs	13,664,566	12,619,901	12,382,290	13,326,391	12,574,314	13,157,469	13,571,916	12,995,651	12,317,750	13,722,985
Support services:										
Pupil support	11,590,018	11,943,645	10,941,247	11,864,525	13,322,351	13,630,719	13,748,861	13,764,062	12,672,664	12,172,038
Instructional staff support	4,664,760	4,677,312	4,556,051	4,850,981	5,904,093	6,010,192	6,039,400	6,379,230	6,203,072	5,273,162
General administration	2,481,823	2,370,737	2,609,088	2,409,113	2,680,829	5,654,047	2,845,670	2,599,454	2,521,720	2,524,883
School administration	7,882,800	7,794,267	7,495,645	7,941,463	8,223,060	8,149,626	8,045,087	8,244,751	7,956,317	7,868,073
Business services	1,729,582	1,730,544	1,640,919	1,710,483	1,686,701	1,721,484	1,820,298	1,792,286	1,603,442	1,597,240
Operation and maintenance	16,858,741	17,010,579	14,882,890	14,700,329	15,624,958	15,257,934	14,115,828	14,411,347	13,329,137	13,514,737
Pupil transportation	7,392,873	6,918,350	6,540,647	7,805,103	8,207,415	7,583,571	8,058,736	7,699,160	7,317,120	7,381,244
Central services	5,486,079	4,728,629	4,456,835	4,715,140	6,881,644	5,931,084	5,225,630	4,408,867	3,954,608	6,122,637
Food service operations	8,756,350	9,224,963	8,499,033	8,539,134	8,674,113	8,832,085	8,736,594	8,549,371	8,174,505	8,158,682
Community service operations	12,560	12,560	12,560	12,560	12,560	12,560	12,560	12,560	12,560	15,502
Facilities acquisition and construction	2,158,050	2,820,970	909,694	2,076,727	2,498,263	2,157,190	1,513,851	3,550,840	3,672,788	2,906,050
Debt service:										
Principal retirement	8,000,000	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
Interest and bank charges	3,117,750	3,395,784	3,688,288	3,130,335	3,069,326	3,663,937	4,214,935	4,109,994	4,335,816	4,155,910
Appropriations to type 1 charter schools	<u>9,239,487</u>	<u>9,355,857</u>	<u>9,185,669</u>	<u>8,582,045</u>	<u>8,974,502</u>	<u>9,034,317</u>	<u>8,309,680</u>	<u>5,797,800</u>	<u>3,595,250</u>	<u>2,130,704</u>
Total expenditures	\$ 172,357,848	\$ 166,104,602	\$ 155,998,870	\$ 162,920,295	\$ 172,781,153	\$ 178,320,916	\$ 175,613,764	\$ 170,440,120	\$ 159,900,932	\$ 160,073,118

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

Debt Service expenditures include final payment of the Certificates of Indebtedness

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

https://www.mylpsd.com/groups/5591/business_department/business_department

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Table 3

10-Year Expenditure by Object Summary

	<u>BUDGET ESTIMATES</u>					<u>ACTUAL</u>				
	<u>2021</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>
Instruction:										
Salaries	\$ 78,933,529	\$ 77,443,612	\$ 73,497,463	\$ 76,540,608	\$ 80,836,774	\$ 84,284,265	\$ 83,393,678	\$ 83,532,781	\$ 79,351,778	\$ 82,915,440
Employee Benefits	34,711,213	34,573,835	33,313,776	34,812,025	35,846,806	36,958,868	38,422,370	37,561,919	33,914,567	33,657,622
Professional and Technical Services	4,036,507	4,456,226	3,994,083	4,018,578	4,627,984	7,332,217	3,969,162	4,127,114	3,619,648	5,359,567
Purchased Property Services	6,002,207	6,840,543	4,534,500	5,912,175	6,570,217	5,765,949	4,915,233	6,436,293	3,168,178	5,086,973
Other Purchased Services	8,600,645	5,901,401	5,443,467	5,285,552	5,538,567	5,833,970	5,631,300	5,300,616	4,569,592	4,384,709
Materials and Supplies	18,296,037	15,737,042	13,439,448	12,978,488	15,043,331	13,418,416	14,878,495	13,359,129	13,270,763	12,774,737
Property	500,972	499,463	486,179	665,697	647,354	589,019	723,892	721,911	971,973	1,023,027
Debt Services and Other Expenditures	12,037,251	11,296,623	12,104,286	14,125,127	14,695,618	15,103,895	15,369,954	13,595,477	17,439,183	12,740,339
Appropriations to Type 1 Charter Schools	<u>9,239,487</u>	<u>9,355,857</u>	<u>9,185,669</u>	<u>8,582,045</u>	<u>8,974,502</u>	<u>9,034,317</u>	<u>8,309,680</u>	<u>5,804,880</u>	<u>3,595,250</u>	<u>2,130,704</u>
Total expenditures	\$ <u>172,357,848</u>	\$ <u>166,104,602</u>	\$ <u>155,998,871</u>	\$ <u>162,920,295</u>	\$ <u>172,781,153</u>	\$ <u>178,320,916</u>	\$ <u>175,613,764</u>	\$ <u>170,440,120</u>	\$ <u>159,900,932</u>	\$ <u>160,073,118</u>

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

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Table 4

10-Year Fund Balance by Category Summary

	<u>Budget Estimates</u>		<u>Actual</u>							
	<u>2021</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>Restricted Balances</u>										
101 Safety Tax	\$ 1,192,984	\$ 1,457,981	\$ 4,082,123	\$ 3,485,127	\$ 3,130,144	\$ 2,597,236	\$ (65,111)	\$	\$	\$
102 Salary Supplement	828,612	164,143	828,633	164,164	111,034	1,272,404	2,195,433	3,460,184	3,896,804	4,393,241
103 Air Conditioning Maintenance	2,021,215	1,577,772	2,140,814	1,797,639	1,505,288	3,246,321	3,506,770	3,415,064	5,415,607	7,409,254
104 Retirement Supplement	193,946	16,730	192,651	14,188			2,211	1,012	1,012	
011 1995 Sales Tax Salary Reserve	251,224	1,355	251,162	1,388		6,084	2,090,834	4,279,188	5,647,541	6,516,110
012 1995 Sales Tax Textbook Reserve	6,218	245,905	672,420	845,855	540,557	863,808	593,848	531,956	1,605,802	356,079
013 1995 Sales Tax Technology Reserve	665,401	376,941	524,087	165,967	(66,141)	44,334	159,921	1,785,933	499,392	1,708,799
105 Child Nutrition	1,248,611	675,358	1,409,569	1,182,619	1,213,773	1,193,058	1,478,674	1,962,454	2,718,464	3,038,111
007 Debt Service	<u>10,780,881</u>	<u>11,134,914</u>	<u>11,962,981</u>	<u>13,028,985</u>	<u>15,048,983</u>	<u>18,322,337</u>	<u>21,778,354</u>	<u>22,139,298</u>	<u>21,880,402</u>	<u>26,737,121</u>
Total Restricted	17,189,092	15,651,099	22,064,440	20,685,932	21,483,638	27,545,582	31,740,934	37,575,089	41,665,024	50,158,715
<u>Committed Balances</u>										
014 Major Maintenance	1,313,996	(925,936)	628,403	(1,611,707)	(1,669,598)	(1,721,755)	(1,742,790)	(1,247,062)	(868,938)	(722,960)
015 Sixteenth Section Land	250,274	237,767	242,060	234,550	217,672	374,775	609,124	612,534	575,532	473,594
004 Medicaid	1,058,048		1,058,048		(295,908)	164,894	695,521	1,622,343	2,413,260	2,373,449
106 106 21st Century Horizon Fund	<u>128,090</u>	<u>106,556</u>	<u>78,090</u>	<u>6,556</u>	<u>960,388</u>	<u>5,862,135</u>				
Total Committed	2,750,408	(581,613)	2,006,601	(1,370,601)	(787,446)	4,680,049	(438,145)	987,815	2,119,854	2,124,083
<u>Unassigned</u>										
001 General Fund	<u>14,523,494</u>	<u>8,792,464</u>	<u>7,555,679</u>	<u>304,105</u>	<u>(356,300)</u>	<u>150,710</u>	<u>3,601,504</u>	<u>5,258,595</u>	<u>5,907,555</u>	<u>4,089,097</u>
Total Unassigned	14,523,494	8,792,464	7,555,679	304,105	(356,300)	150,710	3,601,504	5,258,595	5,907,555	4,089,097
Total Fund Balance	<u>\$ 34,462,994</u>	<u>\$ 23,861,950</u>	<u>\$ 31,626,720</u>	<u>\$ 19,619,436</u>	<u>\$ 20,339,892</u>	<u>\$ 32,376,341</u>	<u>\$ 34,904,293</u>	<u>\$ 43,821,499</u>	<u>\$ 49,692,433</u>	<u>\$ 56,371,895</u>

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

**LAFOURCHE PARISH SCHEDULE
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Table 5

10-Year Tax Levies and Collections Summary

<u>FISCAL</u>	<u>RATE</u>	<u>NET ASSESSMENT</u>	<u>Property Tax Levies and Collections</u>						
			<u>TOTAL</u>	<u>CURRENT</u>	<u>PERCENT</u>	<u>DELINQUENT</u>	<u>TOTAL</u>	<u>PERCENT</u>	<u>Sheriff 's 1%</u>
(A) 2021	43.30	\$ 967,189,029	\$ 41,879,284	\$ 40,287,872	96.2%	\$ 337,834	\$ 40,625,706	97.0%	\$ 1,315,774
(A) 2020	43.30	967,189,029	41,879,284	40,287,872	96.2%	337,834	40,625,706	97.0%	1,315,774
2019	43.30	961,662,449	41,639,984	40,198,730	96.5%	337,329	40,536,059	97.3%	1,312,871
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

Sales and Use Tax Levies Tax Levies

<u>FISCAL</u>	<u>TOTAL</u>
(A) 2021	28,415,051
(A) 2020	31,584,714
2019	30,084,690
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

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

LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021

Table 6

10-Year Tax Rate Summary

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

<u>DESCRIPTION</u>	<u>First</u>	<u>Last</u>	<u>Expiration</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>
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	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	2.00	
Consolidated School District No. I Safety	2015	2015	2024	4.00	4.00	4.00	4.00	4.00	4.00				
Consolidated School District No. I Bonds	(C)	(C)	(C)	<u>11.20</u>	<u>11.20</u>	<u>11.20</u>	<u>11.20</u>	<u>11.20</u>	<u>11.20</u>	<u>15.20</u>	<u>15.20</u>	<u>15.20</u>	<u>17.20</u>
				\$ 43.30	\$ 43.30	\$ 43.30	\$ 43.30	\$ 43.30	\$ 43.30	\$ 43.30	\$ 43.30	\$ 43.30	\$ 43.30

SALES AND USE TAX BY FISCAL YEAR

<u>DESCRIPTION</u>	<u>First</u>	<u>Last</u>	<u>Expiration</u>	<u>2021</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>
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)	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>
				2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

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, 2021**

Table 7

10-Year Assessed Value and Taxable Value of Property

<u>ASSESSMENT</u>	<u>REAL</u>	<u>PERSONAL</u>	<u>PUBLIC</u>	<u>TOTAL ASSESSED</u>	<u>LESS:</u>	<u>TOTAL</u>	<u>TOTAL</u>
(A) 2020	\$ 461,785,810	\$ 568,497,540	\$ 113,288,400	\$ 1,143,571,750	\$ 176,382,721	\$ 967,189,029	43.30
2019	461,785,810	568,497,540	113,288,400	1,143,571,750	176,382,721	967,189,029	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

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 2011-2019

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Table 8

Principal Property Tax Payers

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>2019</u>		<u>2010</u>	
		<u>TAXABLE</u>	<u>% OF TOTAL</u>	<u>TAXABLE</u>	<u>% OF TOTAL</u>
Galliano Marine Service	Marine Contractors	\$ 86,272,320	7.5%		
Hornbeck Offshore Service	Marine Contractors	31,325,000	2.7%	\$ 28,550,740	3.2%
Cantium, LLC	Oil and Gas	24,825,580	2.2%		
Harvey Gulf International	Marine Contractors	21,578,800	1.9%		
LOOP, LLC	Pipeline	20,030,170	1.8%	15,453,700	1.7%
Mars Oil Pipeline Company	Pipeline	18,939,860	1.7%	15,936,750	1.8%
Chevron North Amer. Explore. & Product.	Oil and Gas	18,143,250	1.6%		
Halliburton Energy Services	Oil and Gas	16,039,130	1.4%		
Entergy Louisiana, LLC	Electrical Utility	15,763,510	1.4%		
Bristow US, LLC	Aviation Services	14,202,600	1.2%		
Offshore Service Vessell	Oil and Gas			24,587,750	2.7%
Nautical Solutions, LLC	Marine Contractors			16,827,590	1.9%
Seacor Offshore, LLC	Marine Contractors			14,484,170	1.6%
Discovery Producer Services	Oil and Gas			14,606,580	1.6%
Nautical Ventures, LLC				12,591,180	1.4%
Chevron/Texaco Exploration	Oil and Gas			12,081,790	1.3%
Alpha Marine Services, LLC	Oilfield Services			10,568,420	1.2%
		<u>\$ 267,120,220</u>	<u>23.4%</u>	<u>\$ 165,688,670</u>	<u>18.4%</u>
Total Assessed Values		\$ 1,143,571,750		\$ 900,172,690	

Sources:

Lafourche Parish Assessor's Office Reports for years 2010 and 2019

LAFOURCHE PARISH SCHOOL BOARD
ORIGINAL BUDGET
For Fiscal Year Ending June 30, 2021

Table 9

3-Year Minimum Foundation Program Summary

DESCRIPTION	ACTUAL	BUDGET	BUDGET	Difference
	6/30/2019	6/30/2020	6/30/2021	2021- 2020
CALCULATION OF STATE SHARE OF LEVEL 1 COST (basic cost of education)				
Per pupil distribution base	\$ 3,961	\$ 4,015	\$ 4,015	\$
Unweighted Count	14,042	13,944	14,106	162
Weighted Count	18,679	18,652	18,928	276
TOTAL COST LEVEL 1	73,988,311	74,887,539	75,994,836	1,107,297
Local Share %	(36.31)%	(34.72)%	(34.10)%	0.62%
Less Required Local Support	(26,868,110)	(26,000,196)	(25,910,836)	89,360
STATE SHARE OF COST LEVEL 1	\$ 47,120,201	\$ 48,887,343	\$ 50,084,000	\$ 1,196,657
CALCULATION OF STATE SHARE OF LEVEL 2 COST (incentive to go past requirement)				
Local Share of Level 1(required support)	\$ 26,868,110	\$ 26,000,196	\$ 25,910,836	\$ (89,360)
Local Property/Sales Tax (actual support)	71,383,973	71,380,222	71,927,013	546,791
Eligible Revenue (excess over required support)	44,515,863	45,380,026	46,016,177	636,151
State Share Factor	21.22%	22.60%	23.22%	0.62%
STATE SHARE OF COST LEVEL 2	9,445,283	10,256,406	10,683,597	427,191
CALCULATION OF STATE SHARE OF LEVEL 3 & 4 COST (unequalized cost)				
L-3 Prior pay raises	\$ 10,601,008	\$ 10,527,023	\$ 10,649,325	\$ 122,302
L-3 2019-2020 pay raises		967,712	981,836	14,124
L-3 Redistribution of Hold-Harmless	967,810	1,394,400	1,410,600	16,200
L-3 One-time payment for mandated cost	1,404,200	1,908,802	1,868,575	(40,227)
L-4 Foreign Language Associates	336,000	273,000	273,000	
L-4 Foreign Language Stipends	46,000	30,000		(30,000)
L-4 Career Development Allocation	283,220	212,415	485,133	272,718
High Cost Service Allocation				
L-4 Supplemental Course Allocation	204,103	353,174	362,201	9,027
STATE SHARE OF COST LEVEL 3 & 4	13,842,341	15,666,526	16,030,670	364,144
SUMMARY OF DISTRIBUTION				
State Share of Cost Level 1	\$ 47,120,201	\$ 48,887,343	\$ 50,084,000	\$ 1,196,657
State Share of Cost Level 2	9,445,283	10,256,406	10,683,597	427,191
State Share of Cost Level 3 & 4	13,842,341	15,666,526	16,030,670	364,144
Adjustments for State-Wide Charter Schools	(1,178,571)	(1,258,603)	(1,547,518)	(288,915)
Other Adjustments	(437,138)	(9,580)		9,580
NEW FORMULA STATE AID	68,792,116	73,542,092	75,250,749	1,708,657
DIVISION BETWEEN FUNDS				
School Lunch Fund	\$ 1,546,100	\$ 1,546,100	\$ 1,546,100	\$ -
General Fund	67,246,016	71,995,992	73,704,649	1,708,657
TOTAL MFP	68,792,116	73,542,092	75,250,749	1,708,657

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, 2021**

Table 10

Bonded Debt Summary

AMOUNTS BY ISSUE							
<u>ISSUE NAME</u>	<u>INTEREST RATES</u>	<u>ISSUE DATE</u>	<u>FINAL MATURITY</u>	<u>ORIGINAL</u>	<u>PRINCIPAL</u>	<u>REDUCTIONS</u>	<u>PRINCIPAL</u>
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
				\$ 127,465,000	\$ 91,575,000	\$ 7,380,000	\$ 84,195,000

AMOUNTS BY YEAR DUE			
<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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
	\$ 84,195,000	\$ 21,913,700	\$ 116,841,176

COMPUTATION OF LEGAL DEBT MARGIN	
Gross Assessed Value	\$ 967,189,029
Debt Limitation 50% of Gross Assessed Value	\$ 483,594,515
Less Bonded Debt Issued and Outstanding	84,195,000
Less Bonded Debt Authorized but Not Issued	<u>62,000,000</u>
Legal Debt Margin	\$ 337,399,515

ANNUAL BONDED DEBT EXPENDITURES COMPARED TO TOTAL EXPENDITURES AND NET ASSESSED VALUE

<u>YEAR</u>	<u>BONDED DEBT</u>	<u>% OF TOTAL</u>	<u>% OF NET</u>
2021	11,117,750	6.45%	1.15%
2020	11,210,784	6.75%	1.17%
2019	12,873,957	8.25%	1.34%
2018	14,010,335	8.60%	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%

LAFOURCHE PARISH SCHEDULE
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021

Table 11

Certificates of Indebtedness Summary

AMOUNTS BY ISSUE

<u>PURPOSE</u>	<u>INTEREST</u>	<u>ISSUE DATE</u>	<u>FINAL MATURITY</u>	<u>ORIGINAL</u>	<u>PRINCIPAL</u>	<u>REDUCTIONS</u>	<u>PRINCIPAL</u>
Energy efficiency building improvements	4.000-6.000%	February 1, 2006	February 1, 2021	\$ 3,810,000	\$ 470,000	\$ 470,000	\$

AMOUNTS BY YEAR DUE

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

**LAFOURCHE PARISH SCHOOL BOARD
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Table 12

10-Year Student Count Summary

<u>YEAR</u>	<u>OCTOBER 1 COUNT</u>	<u>JUNE 30 COUNT</u>	<u>REVENUE PER STUDENT</u>	<u>EXPENDITURE PER STUDENT</u>
2021	14,106		\$ 12,210	\$ 12,219
2020	14,595	(A)	11,584	11,381
2019	14,532	14,445	11,497	11,430
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		

(A) Count unavailable

Notes:

October 1 counts for years 2012 to 2020 are the official student counts for October 1 as reported to the State Department of Education

October 1 count for 2021 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, 2021**

Table 13

10-Year Parish Economic Summary

<u>YEAR</u>	<u>POPULATION</u> <u>(A)</u>	<u>INCOME</u> <u>(IN THOUSANDS)</u>	<u>PERSONAL</u> <u>INCOME</u>	<u>EMPLOYMENT</u> <u>(B)</u>	<u>RATE %</u> <u>(B)</u>
2020	N/A	N/A	N/A	N/A	8.0
2019	N/A	N/A	N/A	42,635	6.0
2018	98,115	4,620,843	47,096	41,538	6.0
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, 2021**

Exhibit 1

Fund Accounting

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
For Fiscal Year Ending June 30, 2021**

Exhibit 1

Fund Accounting

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, 2021**

Exhibit 1

Fund Accounting

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 21st 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.

107 CARES Act - The Coronavirus Aid, Relief, and Economic Security Act Fund is used to account for the activity associated with the COVID-19 pandemic. The program is federally financed.

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.

LAFOURCHE PARISH SCHOOL BOARD
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Exhibit 1

Fund Accounting

- 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 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 reinstated and is used to account for the activity associated with the Title III Immigrant section of the Every Student Succeeds Act, which provides funding focused on assisting school districts in teaching limited English proficient students and in helping students meet the challenging State standards required of all students
- 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

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2021**

Exhibit 1

Fund Accounting

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 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
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For Fiscal Year Ending June 30, 2021**

Exhibit 2

Glossary of Terms - Objects

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, 2021**

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
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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
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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
For Fiscal Year Ending June 30, 2021**

Exhibit 2

Glossary of Terms - Objects

EXPENDITURE AND OTHER USE OBJECTS
--

- 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
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Exhibit 2

Glossary of Terms - Objects

EXPENDITURE AND OTHER USE OBJECTS
--

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
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Exhibit 2

Glossary of Terms - Objects

EXPENDITURE AND OTHER USE OBJECTS

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
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Exhibit 3

Glossary of Terms - Projects

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

EXPENDITURE AND OTHER USE FUNCTIONS
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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, 2021**

Exhibit 3

Glossary of Terms - Projects

EXPENDITURE AND OTHER USE FUNCTIONS
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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, 2021

Exhibit 3

Glossary of Terms - Projects

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.