



## **Lafourche Parish School Board**

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# OPERATING BUDGET

JUNE 30, 2022

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Submitted by  
Jarod W. Martin, Superintendent

Prepared by  
LaFon J Ortis, CLSBO  
Business Manager

# Lafourche Parish School Board



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## **OPERATING BUDGET**

***For Fiscal Year Ending***

***June 30, 2022***

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**LAFOURCHE SCHOOL BOARD**  
**OPERATING BUDGET**  
**For Fiscal Year Ending June 30, 2022**

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**BUDGET MESSAGE**

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**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, 2022. The budget:

- ❑ Provides for a student enrollment of 14,483 that results in a revenue per student of \$12,976 and in an expenditure per student of \$12,595, and provides for 2,001 full time employee positions
- ❑ Revenues have increased by \$15.70 million as a result of a \$7.15 million increase in the Federal grant revenue, a \$3.42 million increase in State grant revenue, and an increase of \$5.12 million in local revenue
- ❑ Expenditures have increased by \$10.05 million as a result of the board's authorization of a step increase for all employees, the reinstatement of steps for 2016, 2017, and 2018, and the inclusion of \$10.85 million in ESSER II and III 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 2021-2022 fiscal year for all employees
  - Continuation of the 2019-2020 provision of the \$1,000 state increase for certificated personnel and the \$500 state increase for support staff
  - Reinstatement of step increases due for years 2016, 2017, 2018
  - Inclusion of an \$800 salary increase for certificated personnel and a \$400 increase for support staff provided by the state
- ❑ Fund Balances are estimated to grow by 12.34% by June 30, 2022 with the 001 General Fund ending unassigned balance to be \$28.80 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 2022 Operating Budget. It is especially recommended that those who have little or no experience evaluating the District's budget become familiar with the contents of the Overview and the exhibits.

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

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

The School Board recently updated 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.

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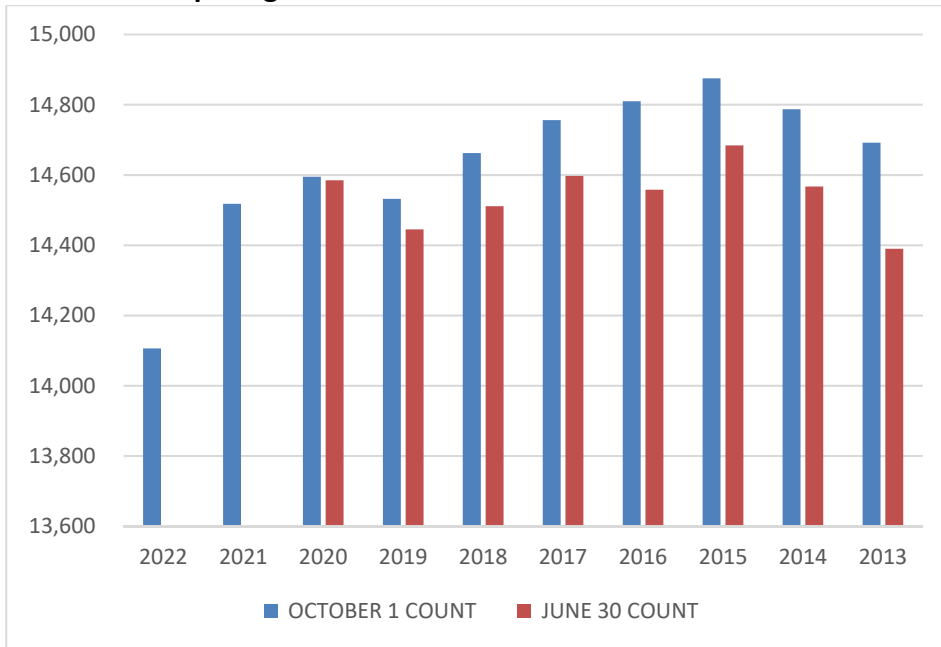
**BUDGET MESSAGE**

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**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 October 1<sup>st</sup> for the fiscal years 2013 through 2020, and the estimated count for the fiscal years 2021-2022 compared to the actual student counts as of June 30 for fiscal years 2013 – 2020.

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



Note: Based on Table 11 10-Year Student Count Summary

The trend has been one where the June 30<sup>th</sup> count is lower than the October 31<sup>st</sup> count. 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 revenues have exceeded expenditures only in the years since 2018, when the budget was developed in response to declining fund balances. The big increase in FY2016 was due to the revenue and expenditures associated the BP oil spill settlement. The budgeted revenue for FY2022 includes CARES Act and ESSER II & III funding associated with the COVID-19 pandemic, much of which will be spent directly on student learning.

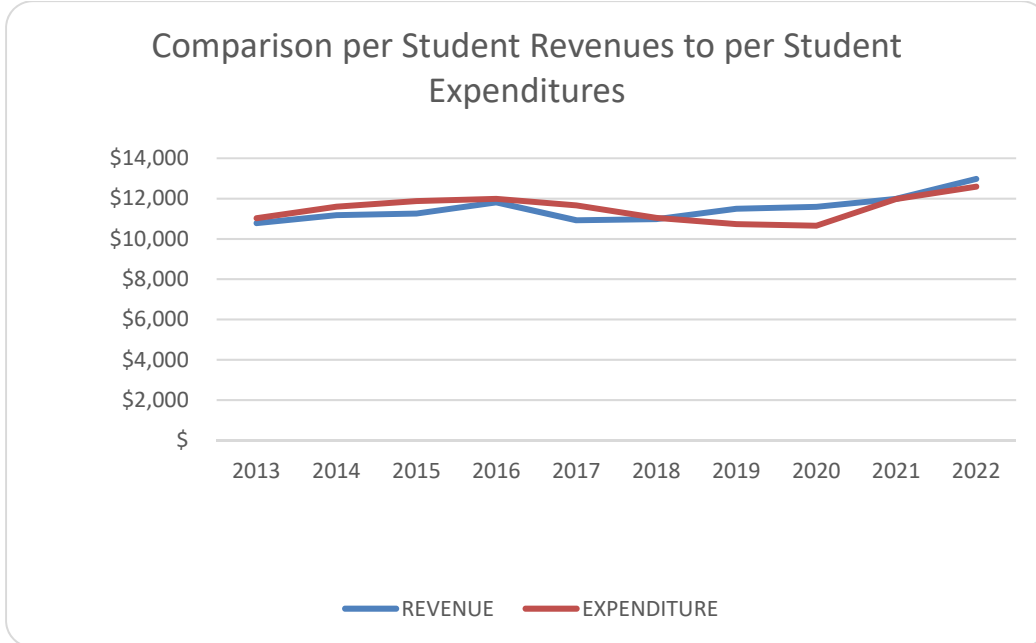


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**Diagram 2. 10-Year Graph Comparing Revenues per Student to Expenditures per Student**



Note: Based on Table 11 10-Year Student Count Summary

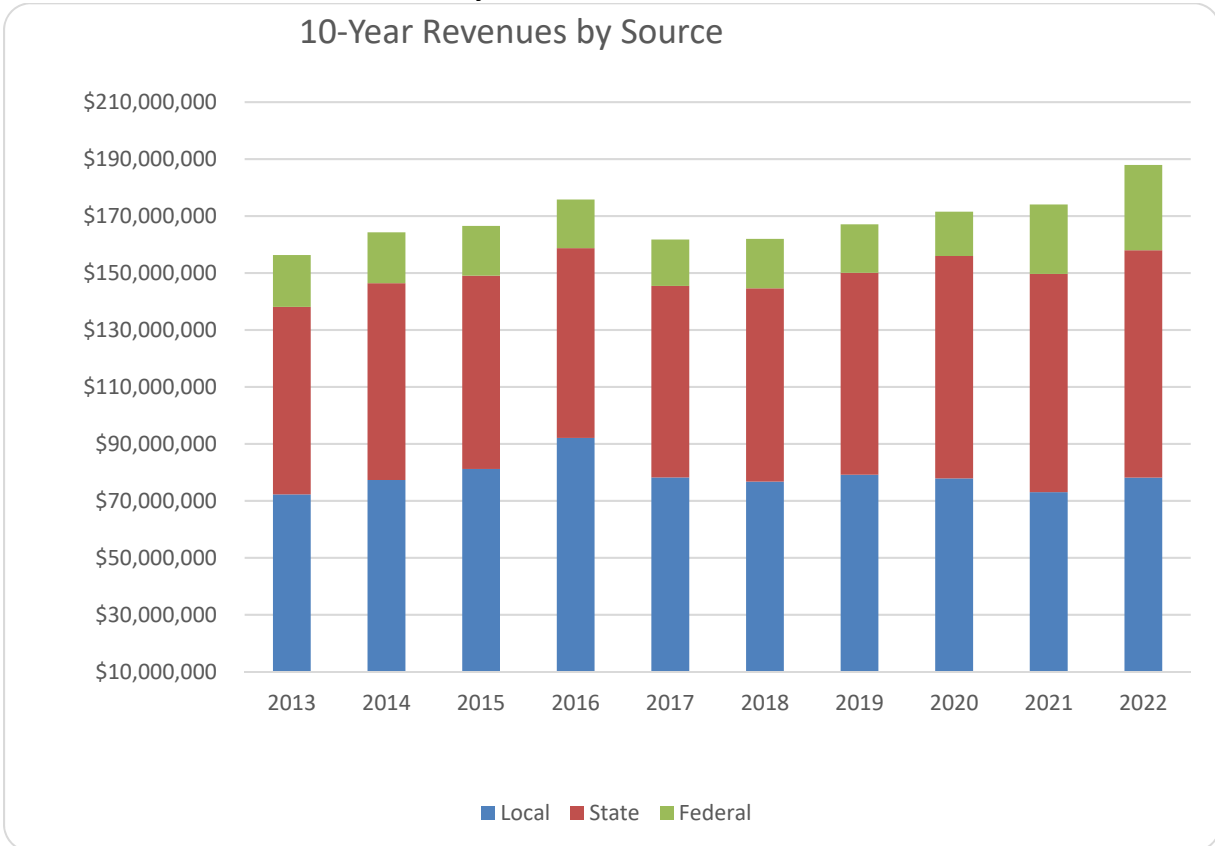
**REVENUE ANALYSIS**

Diagram 3 contains a ten-year recap of revenues by major revenue source category. You will note that the total of revenues increased in FY 2019, FY 2020, and FY2021. The major factor is the increase in the amount of State revenue in FY 2019 and FY 2020. The FY2021 revenue increase was due to the federal CARES Act funding provided in response to the COVID-19 pandemic. FY2022 revenues are anticipated to continue increasing due mainly to the subsequent federal authorizations of ESSER II and ESSER III funds in continued response to the COVID-19 pandemic.

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



Note: Based on Table 1 10-Year Revenue Summary

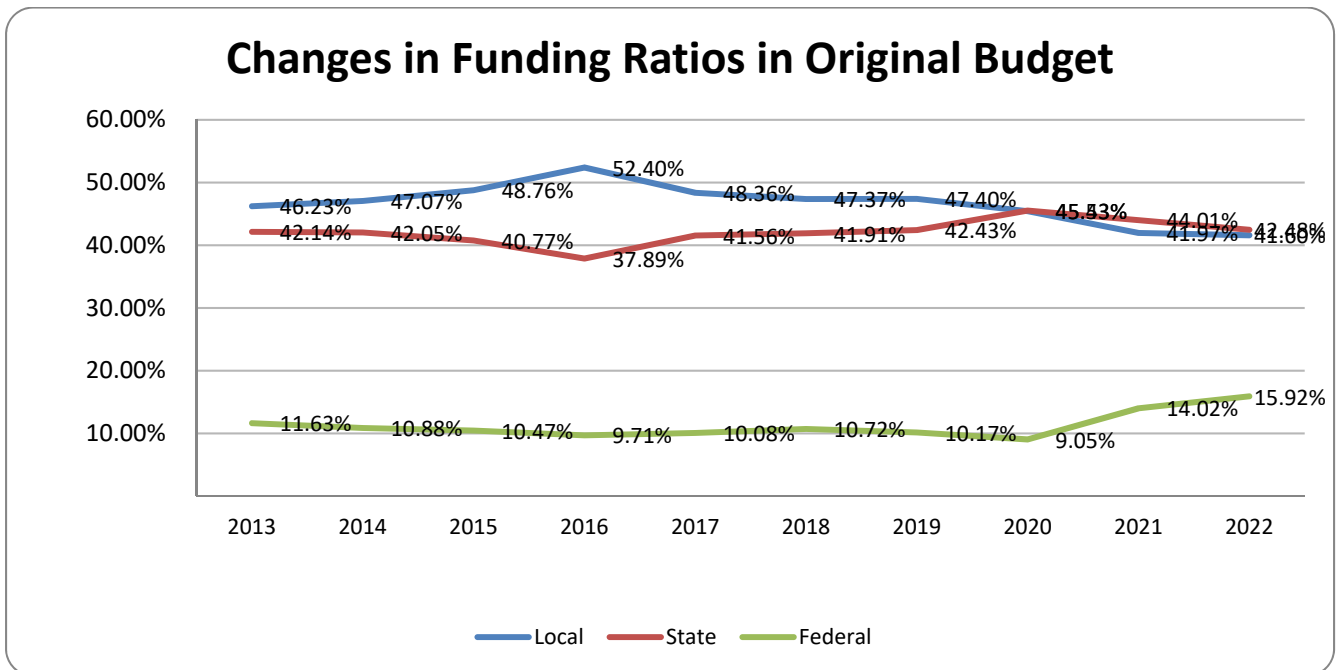
Diagram 4 has a better illustration of the changes in funding between the three major categories. You will note that the local share of revenues is higher than the state share in eight of the ten years included in the graph. This trend can be attributed to the State Legislature’s removal of the 2.75% 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%. The growth factor was excluded from the FY2022 formula. Finally, the big gap in FY2016 was due to the revenue and expenditures associated the BP oil spill settlement. The COVID-19 pandemic

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had a positive effect on the FY2021 federal revenues and it is anticipated to substantially increase the FY2022 federal 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 2021 Comprehensive Budget and the amounts reported in the 2022 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<br>GENERAL<br>FUND | 004, 011-106<br>OTHER LOCAL<br>FUNDS | 110-140<br>GRANT<br>FUNDS | 007<br>DEBT SERVICE<br>FUND | TOTAL<br>CHANGES |
|------------|------------------|------------------------|--------------------------------------|---------------------------|-----------------------------|------------------|
| 41000-9999 | Local Revenues   | \$ 2.12                | \$ 2.86                              | \$0.14                    | \$ 0.38                     | \$ 5.50          |
| 43000-9999 | State Revenues   | 3.59                   | (0.10)                               | (0.06)                    |                             | 3.43             |
| 44000-9999 | Federal Revenues |                        | (0.11)                               | 7.15                      |                             | 7.04             |
|            | Total Revenues   | \$ 5.71                | \$ 2.65                              | \$ 7.23                   | \$ 0.38                     | \$ 15.97         |

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   | 2020<br>ACTUAL | 2021<br>BUDGET | 2022<br>BUDGET | 2022<br>CHANGE |
|-------------|---|----------------|----------------|----------------|----------------|
| 43110 - 115 | State Public School Fund (MFP)                      | \$ 75.00       | \$ 73.54       | \$ 77.03       | \$3.49         |
| 41111 - 114 | Ad Valorem Taxes                                    | 41.94          | 40.36          | 42.40          | 2.04           |
| 41131       | Sales and Use Taxes                                 | 31.58          | 28.41          | 31.58          | 3.17           |
| 44290       | The Coronavirus Aid, Relief & Econ Security Act     |                | 4.76           | 10.85          | 6.09           |
| 44541       | E. S. S. A Title I                                  | 4.04           | 5.24           | 5.75           | 0.51           |
| 44515       | School Food Service – Federal Support               | 4.78           | 5.41           | 5.41           |                |
| 41531       | I.D.E.A. Part B                                     | 3.89           | 3.49           | 3.88           | 0.39           |
| 43240       | LA4 Early Childhood Program                         | 1.91           | 1.92           | 1.92           |                |
| 44545       | E.S. S. A. Title II - A - Improving Teacher Quality | 0.99           | 1.24           | 1.25           | 0.01           |
| 41610       | Food Service Meal Charges                           | 1.00           | 1.20           | 1.20           |                |
|             | Total Top Ten Revenue Sources                       | 165.13         | 165.57         | 181.27         | 15.70          |
|             | All Other Revenues                                  | 6.36           | 6.66           | 6.66           |                |
|             | Total Revenue Sources                               | \$ 171.50      | \$ 172.23      | \$ 187.93      | \$ 15.70       |

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) 2 of the 2021 Regular Session contains the 2022 MFP formula. The appropriation for FY2022 is greater than the FY2021 appropriation, as the legislature included an \$800 salary increase for all certificated personnel and a \$400 increase for support staff. The FY2022

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formula held the base per pupil amount at \$4,015. This formula is utilized in the FY2022 budget. Chart 3 contains a summary of the changes to the 2022 MFP allotment to the District:

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

| CATEGORY                                   | TOTAL           | CHANGE FROM 2021 FORMULA |
|--|-----------------|--------------------------|
| Level 1                                    | \$ 50.10        | \$ 0.01                  |
| Level 2                                    | 10.83           | 0.15                     |
| Levels 3 & 4                               | 17.48           | 1.45                     |
| Adjustments for State-Wide Charter Schools | (1.76)          | (0.21)                   |
| Other Adjustments                          | 0.38            | 0.38                     |
|  | <b>\$ 77.03</b> | <b>\$ 1.78</b>           |

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

The small \$0.01 million increase in Level 1 is due to the discontinuation of the 1.375% increase in the base per pupil amount and the District’s relative wealth when compared to the other public school districts. The 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 Louisiana Legislative Auditor predicted a 3.7% decline in taxes for FY2021 based on anticipated effects of the COVID-19 pandemic. The 2021 budget included this prediction in the revenue estimation. The decline was not realized. The amount included in the 2022 Budget of \$42.4 million is estimated based on 2021 collections and the tax assessor’s 2021 tax structure.

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

**Sales and Use Taxes**

Sales and Use Tax collections have been harder than usual to estimate. The 2021 budget included an estimated decrease of 3.7% predicted by the Louisiana Legislative Auditor due to the COVID-19 pandemic. It is expected at this time that FY 2021 collections will exceed budget estimates by \$3.25 million or by about 8.74%. Because the prediction for decline associated with the COVID-19 pandemic did not materialize, the 2022 Budget estimate is set at \$31.58 million, which is based on FY2019 collections.

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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.

**The Coronavirus Aid, Relief & Economic Security Act**

The Coronavirus Aid, Relief and Economic Security Act provides funding in response to the COVID-19 pandemic. The funding ensures continuity of the District’s academic plans during the pandemic and provides the opportunity to continue learning under modified operations, if necessary. The District will receive approximately \$49.5 million in relief funding. Currently the State has approved \$10.85 million for spending with the remaining to be allocated and expended by FY2024.

**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 2021 and 2022.

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

| CATEGORY   | 2021  | 2022  |
|------------|-------|-------|
| Public     | 9,237 | 8,846 |
| Non-public | 153   | 124   |
|            | 9,390 | 8,970 |

The activities of this grant are reported in the 120 E.S.S.A. Title I Fund. The amount estimated for the FY 2022 is \$5.75 million, which is an increase of \$0.51 million from the FY 2021 estimated. The amount included is based on the latest notifications from the State Department of Education.

**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 were added, which was expected to bring in additional federal reimbursements while reducing the amount collected from students for meals. The federal government provided meals free of charge for all students throughout the entire 2020-2021 school year in response to the COVID-19 pandemic.

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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 2022 estimate for this source is \$5.4 million, which remains 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.

**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 2022 is \$3.88 million, which is an increase of \$0.39 million from the FY 2021 estimated. The amount included is based on the latest notifications from the State Department of Education.

**LA4 Early Childhood Program**

The Cecil J. Picard LA4 Early Childhood Program provides economically disadvantaged children with early childhood education. Through this program, children are provided developmentally appropriate pre-kindergarten services which provide kindergarten readiness in the following year. The amount estimated for FY2022 is \$1.92. This remains consistent with FY2021 and FY2021 funding.

**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.”

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The amount estimated for the FY 2022 is \$1.25 million, which is an increase of \$0.01 million from the FY 2021 estimate. The amount included is based on the latest notifications from the State Department of Education.

**Food Service Meal Charges**

The revenue included here is charged 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 2022 estimate for this source is \$1.20 million, which is equal to the estimated actual for FY 2021.



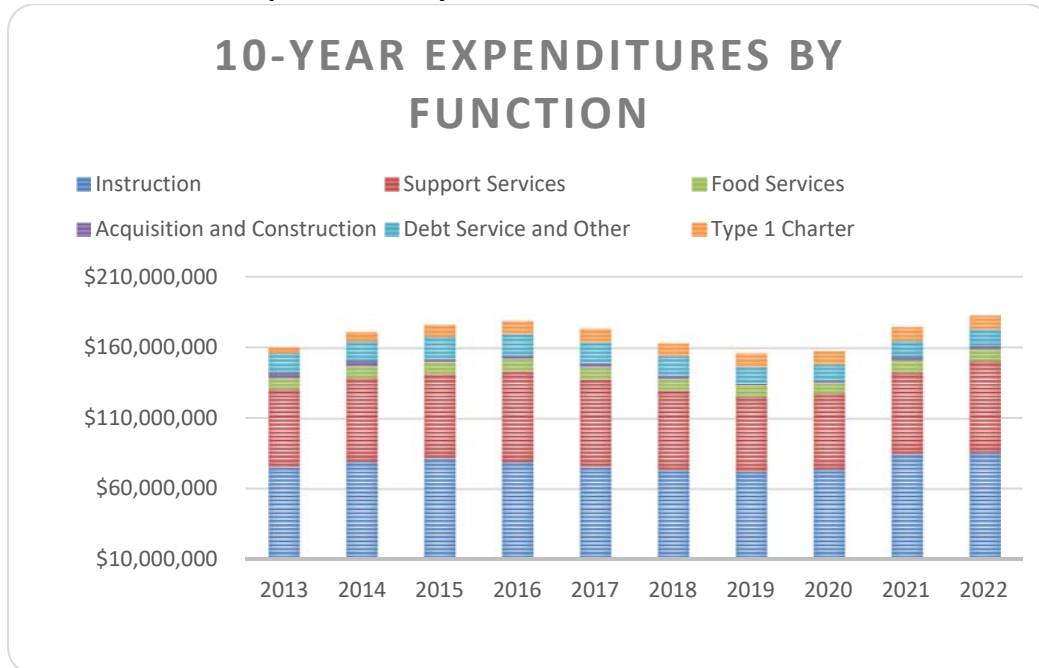
**LAFOURCHE SCHOOL BOARD  
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**BUDGET MESSAGE**

**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 6 shows the differences between expenditure amounts reported in the 2021 Comprehensive Budget and the 2022 Operating Budget amounts organized by expenditure object. Chart 6 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 6.

**Chart 6. Recap of Changes in Expenditures by Fund Type**

| OBJECT # | DESCRIPTION                              | 001<br>GENERAL<br>FUND | 004, 011-106<br>OTHER LOCAL<br>FUNDS | 110-<br>140<br>GRANT<br>FUNDS | 007<br>DEBT<br>SERVICE<br>FUND | TOTAL<br>CHANGES |
|----------|--|------------------------|--------------------------------------|-------------------------------|--------------------------------|------------------|
| 50100    | Salaries                                 | \$ 2.77                | \$ 0.55                              | \$ 0.98                       | \$                             | \$ 4.30          |
| 50200    | Employee Benefits                        | 0.18                   | (0.38)                               | 0.95                          |                                | 0.75             |
| 50300    | Professional and Technical Services      | 0.01                   | 0.60                                 | (0.05)                        | (0.02)                         | 0.54             |
| 50400    | Purchased Property Services              | 0.48                   |                                      | 0.02                          |                                | 0.50             |
| 50500    | Other Purchased Services                 | 0.01                   | (0.71)                               | (1.41)                        |                                | (2.11)           |
| 50600    | Materials and Supplies                   | 0.01                   | (1.87)                               | 5.34                          |                                | 3.48             |
| 50700    | Property                                 |                        | 0.01                                 | 0.02                          |                                | 0.03             |
| 50800    | Debt Services and Other Expenditures     | (0.49)                 |                                      | 1.31                          | 0.49                           | 1.31             |
| 50900    | Appropriations to Type 1 Charter Schools | 0.56                   |                                      |                               |                                | 0.56             |
|          | <b>Total Expenditures</b>                | <b>\$ 3.53</b>         | <b>\$ (1.80)</b>                     | <b>\$ 7.16</b>                | <b>\$ 0.47</b>                 | <b>\$ 9.36</b>   |

Note: Amounts are in \$millions

The Chart 7 presentation of expenditures, categorized by expenditure object, will be the basis of the remaining discussion of expenditures.

**Chart 7. Three-Year Recap of Expenditures by Object**

| OBJECT # | DESCRIPTION                              | ACTUAL<br>6/20/2020 | BUDGET<br>6/30/2021 | BUDGET<br>6/30/2022 | 2022<br>CHANGE  |
|----------|--|---------------------|---------------------|---------------------|-----------------|
| 50100    | Salaries                                 | \$ 75.29            | \$ 78.93            | \$ 83.23            | \$ 4.30         |
| 50200    | Employee Benefits                        | 33.27               | 34.71               | 35.47               | 0.76            |
| 50300    | Professional and Technical Services      | 3.94                | 4.04                | 4.57                | 0.53            |
| 50400    | Purchased Property Services              | 4.94                | 6.00                | 6.52                | 0.52            |
| 50500    | Other Purchased Services                 | 5.59                | 8.60                | 7.20                | (1.40)          |
| 50600    | Materials and Supplies                   | 13.24               | 18.30               | 21.78               | 3.48            |
| 50700    | Property                                 | 0.63                | 0.50                | 0.48                | (0.02)          |
| 50800    | Debt Services and Other Expenditures     | 11.43               | 12.04               | 13.36               | 1.32            |
| 50900    | Appropriations to Type 1 Charter Schools | 9.24                | 9.24                | 9.80                | 0.56            |
|          | <b>Total Expenditures</b>                | <b>\$ 157.57</b>    | <b>\$172.36</b>     | <b>\$ 182.41</b>    | <b>\$ 10.05</b> |

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

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**BUDGET MESSAGE**

**Salaries**

The budget has been constructed using the District's employee position database. The projections from the database include filled and vacant positions. The number of positions by object category is included in Chart 8.

**Chart 8. Employee Positions in FY 2022 Budget**

| ACCOUNT # | DESCRIPTION                       | OPERATING BUDGET 6/30/2022 |
|-----------|-----------------------------------|----------------------------|
| 50112     | Teachers                          | 920                        |
| 50111     | Officials/Administrators/Managers | 123                        |
| 50116     | Service Workers                   | 318                        |
| 50117     | Skilled Workers                   | 26                         |
| 50115     | Para-professionals/Aides          | 289                        |
| 50113     | Therapists/Specialists/Counselors | 119                        |
| 50114     | Clerical/Secretarial              | 102                        |
| 50118     | Degreed Professionals             | 40                         |
| 50119     | Other Regular Employee Salaries   | 39                         |
|           | Other Employees                   | 25                         |
|           | Total                             | 2,001                      |

The salaries related to the full-time positions have been calculated using the Lafourche Parish School Board 2021-2022 Salary Schedules (go to <https://www.mylpsd.com/departments/business/payroll> for a copy) that was adopted by the School Board at its July 21, 2021 special board meeting. Chart 9 shows salaries for the last three years. The salaries have been about the same for two of the three years. In FY2022, the 50112 Teachers category will account for 55.36% (56.58% in FY2020 and 56.60% in FY2021) of all salaries.

**Chart 9. Three-Year Recap of Salary Expenditures by Object**

| ACCOUNT # | DESCRIPTION                       | ACTUAL 6/30/2020 | BUDGET 6/30/2021 | OPERATING BUDGET 6/30/2022 | CHANGE FROM 6/30/2020 |
|-----------|-----------------------------------|------------------|------------------|----------------------------|-----------------------|
| 50112     | Teachers                          | \$42.61          | \$44.66          | \$46.08                    | \$1.42                |
| 50111     | Officials/Administrators/Managers | 7.23             | 7.41             | 7.76                       | 0.35                  |
| 50116     | Service Workers                   | 6.65             | 6.78             | 7.20                       | 0.42                  |
| 50117     | Skilled Workers                   | 0.91             | 0.97             | 0.99                       | 0.02                  |
| 50115     | Para-professionals/Aides          | 5.67             | 5.78             | 5.92                       | 0.14                  |
| 50113     | Therapists/Specialists/Counselors | 6.00             | 6.11             | 7.05                       | 0.94                  |
| 50114     | Clerical/Secretarial              | 2.41             | 2.45             | 3.22                       | 0.77                  |
| 50118     | Degreed Professionals             | 1.61             | 1.67             | 1.80                       | 0.13                  |
| 50119     | Other Regular Employee Salaries   | 1.25             | 1.31             | 1.55                       | 0.24                  |
|           | Other Salaries                    | 0.96             | 1.79             | 1.66                       | (0.13)                |
|           | Total                             | \$75.29          | \$78.93          | \$83.23                    | \$4.30                |

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

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The salaries category grew by \$4.30 million because of the State increase to the teachers' salary schedule of \$800 and \$400 to all support salary schedules. In addition to these increases, the School Board authorized a step increase for all full-time employees for FY2021 and reinstated the frozen steps of FY2016, FY2017 and FY2018.

**Employee Benefits**

Employee benefits will increase by \$0.76 million because of the adjustments to employee steps and the State increase to the salary schedules.

**Chart 10. Three-Year Recap of Employee Benefits by Object**

| ACCOUNT # | DESCRIPTION              | ACTUAL<br>6/30/2020 | BUDGET<br>6/30/2021 | OPERATING<br>BUDGET<br>6/30/2022 | CHANGE<br>FROM<br>6/30/2021 |
|-----------|--------------------------|---------------------|---------------------|----------------------------------|-----------------------------|
| 50230     | Retirement Contributions | \$18.56             | \$19.42             | \$19.79                          | \$0.37                      |
| 50210     | Employee Insurance       | 7.30                | 8.00                | 8.29                             | 0.29                        |
| 50270     | Retiree Insurance        | 4.51                | 4.51                | 4.59                             | 0.08                        |
| 50260     | Workers Compensation     | 1.15                | 1.21                | 1.27                             | 0.06                        |
| 50225     | Medicare                 | 0.98                | 1.02                | 1.08                             | 0.06                        |
|           | All Other Benefits       | 0.77                | 0.55                | 0.45                             | (0.10)                      |
|           | Total                    | \$33.27             | \$34.71             | \$35.47                          | \$0.76                      |

Notes: Amounts are in \$millions

The retirement contributions are 55.79% of the amount expended in employee benefits. The Teacher Retirement System of Louisiana will assess 25.20% of salary for FY2022 (25.80% for FY2021), while the Louisiana School Employee Retirements System will assess 28.70% of salary (no change from FY2021). The only changes for Employee and Retiree insurance are associated with the number of individuals that will be enrolled in the group insurance program. No significant enrollment changes are anticipated.

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**Professional and Technical Services**

The 50313 Pension Fund Deduction is 29.10% 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 11. Three-Year Recap of Professional and Technical Services by Object**

| ACCOUNT # | DESCRIPTION                                      | ACTUAL<br>6/30/2020 | BUDGET<br>6/30/2021 | OPERATING<br>BUDGET<br>6/30/2022 | CHANGE<br>FROM<br>6/30/2021 |
|-----------|--|---------------------|---------------------|----------------------------------|-----------------------------|
| 50313     | Pension Fund Deduction                           | \$1.31              | \$1.31              | \$1.33                           | 0.02                        |
| 50320     | Purchased Educational Services                   | 0.71                | 0.92                | 0.86                             | (0.06)                      |
| 50300     | Purchased Professional and<br>Technical Services | 0.75                | 0.46                | 0.44                             | (0.02)                      |
| 50340     | Purchased Technical Services                     | 0.60                | 0.75                | 1.24                             | 0.49                        |
| 50334     | Architect/Engineering Services                   | 0.32                | 0.15                | 0.26                             | 0.11                        |
|           | Other Services                                   | 0.26                | 0.44                | 0.44                             | 0.00                        |
|           | Total  | \$3.94              | \$4.03              | \$4.57                           | \$0.54                      |

Notes: Amounts are in \$millions

The \$0.54 increase in the Professional and Technical Services category is a 13.40% change from the FY2021 total.

**Purchased Property Services**

The majority of the change in the Purchased Property Services expenditure category is from the 50450 Construction Services, which is 26.53% of the category total.

**Chart 12. Three-Year Recap of Purchased Property Services by Object**

| ACCOUNT # | DESCRIPTION                      | ACTUAL<br>6/30/2020 | BUDGET<br>6/30/2021 | OPERATING<br>BUDGET<br>6/30/2022 | CHANGE<br>FROM<br>6/30/2021 |
|-----------|----------------------------------|---------------------|---------------------|----------------------------------|-----------------------------|
| 50450     | Construction Services            | \$0.91              | \$1.91              | \$1.73                           | (\$0.18)                    |
| 50442     | Rental of Equipment and Vehicles | 1.86                | 1.86                | 2.31                             | 0.45                        |
| 50430     | Repairs and Maintenance Services | 1.39                | 1.35                | 1.61                             | 0.26                        |
|           | Other Property Services          | 0.78                | 0.88                | 0.87                             | (0.01)                      |
|           | Total                            | \$4.94              | \$6.00              | \$6.52                           | \$0.52                      |

Notes: Amounts are in \$millions

The category is being increased by \$0.52 million, which is an 8.67% increase over FY2021.

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**Other Purchased Services**

The 50530 Communications (Phone, Internet and Postage) represents 46.46% 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 13. Three-Year Recap of Other Purchased Services by Object**

| ACCOUNT # | DESCRIPTION                                  | ACTUAL<br>6/30/2019 | BUDGET<br>6/30/2020 | OPERATING<br>BUDGET<br>6/30/2021 | CHANGE<br>FROM<br>6/30/2020 |
|-----------|--|---------------------|---------------------|----------------------------------|-----------------------------|
| 50530     | Communications (Phone, Internet and Postage) | \$2.08              | \$4.70              | \$3.35                           | \$(1.35)                    |
| 50521     | Insurance (Other Than Employee Benefits)     | 2.19                | 2.20                | 2.20                             | 0.00                        |
| 50561     | Tuition to Other Agencies                    | 0.68                | 0.67                | 0.68                             | 0.01                        |
| 50582     | Travel Expense Reimbursement                 | 0.46                | 0.55                | 0.51                             | (0.04)                      |
|           | Other Purchased Services                     | 0.22                | 0.48                | 0.47                             | (0.01)                      |
|           | Total  | \$5.63              | \$8.60              | \$7.21                           | \$(1.39)                    |

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

The decrease of \$1.39 million in the Other Purchased Services category is a 16.16% decrease from the FY 2021 amount.

**Materials and Supplies**

The Materials and Supplies budget will increase by \$3.47 million or by 18.96% of the FY 2021 total as shown in Chart 14. The change can be largely contributed to the expansion of virtual learning made necessary by the COVID-19 pandemic.

**Chart 14. Three-Year Recap of Materials and Supplies by Object**

| ACCOUNT # | DESCRIPTION                    | ACTUAL<br>6/30/2020 | BUDGET<br>6/30/2021 | OPERATING<br>BUDGET<br>6/30/2022 | CHANGE<br>FROM<br>6/30/2021 |
|-----------|--------------------------------|---------------------|---------------------|----------------------------------|-----------------------------|
| 50620     | Electricity and Natural Gas    | \$3.37              | \$4.50              | \$4.49                           | \$(0.01)                    |
| 50610     | Materials and Supplies         | 2.96                | 3.88                | 7.31                             | 3.43                        |
| 50615     | Technology-Related Supplies    | 1.90                | 4.40                | 2.18                             | (2.22)                      |
| 50630     | Food Purchased and Commodities | 2.65                | 3.20                | 2.61                             | (0.59)                      |
| 50642     | Textbooks/Workbooks            | 1.67                | 1.32                | .51                              | (0.81)                      |
| 50626     | Fuel                           | 0.58                | 0.87                | 0.87                             | 0.00                        |
|           | Other Supplies                 | 0.07                | 0.13                | 3.80                             | 3.67                        |
|           | Total                          | \$13.20             | \$18.30             | \$21.77                          | \$3.47                      |

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

Most of the supply categories displayed in Chart 14 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 55.81 % of the total \$7.31 budgeted for 50610 Materials and Supplies in the FY 2022 budget. Instructional supplies are 23.25% of that total and other support supplies are 20.94% of that total.

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**Debt Services and Other Expenditures**

Most of the expenditures in this category, which is summarized in Chart 15, 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 15. Three-Year Recap of Debt Services and Other Expenditures by Object**

| ACCOUNT # | DESCRIPTION             | ACTUAL<br>6/30/2020 | BUDGET<br>6/30/2021 | OPERATING<br>BUDGET<br>6/30/2022 | CHANGE<br>FROM<br>6/30/2021 |
|-----------|-------------------------|---------------------|---------------------|----------------------------------|-----------------------------|
| 50831     | Redemption of Principal | \$7.82              | \$8.00              | \$7.53                           | \$(0.47)                    |
| 50832     | Interest (long-term)    | 3.35                | 3.09                | 3.58                             | 0.49                        |
|           | Other Expenditures      | 0.35                | 0.94                | 2.24                             | 1.30                        |
|           | <b>Total</b>            | <b>\$11.52</b>      | <b>\$12.03</b>      | <b>\$13.35</b>                   | <b>\$1.32</b>               |

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

**Appropriations to Type 1 Charter Schools**

The 2022 enrollment for the Virtual Academy of Lafourche used in the estimate is 490, while it is 470 for the Bayou Community Academy. The amount estimated for the schools is shown in Chart 16.

**Chart 16. Three-Year Recap of Appropriations to Type 1 Charter Schools**

| SCHOOL                       | ACTUAL<br>6/30/2020 | BUDGET<br>6/30/2021 | OPERATING<br>BUDGET<br>6/30/2022 | CHANGE<br>FROM<br>6/30/2021 |
|------------------------------|---------------------|---------------------|----------------------------------|-----------------------------|
| Virtual Academy of Lafourche | \$4.73              | \$4.73              | \$5.15                           | \$0.42                      |
| Bayou Community Academy      | 4.51                | 4.51                | 4.64                             | 0.13                        |
| <b>Total</b>                 | <b>\$9.24</b>       | <b>\$9.24</b>       | <b>\$9.79</b>                    | <b>\$0.55</b>               |

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

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

**Chart 17. 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     | \$11.05  | \$2.37          |              | \$13.42      |
| 001 General Fund | 012 1995 Sales Tax Textbook Reserve   |          | 0.26            |              | 0.26         |
| 001 General Fund | 013 1995 Sales Tax Technology Reserve |          | 0.10            |              | 0.10         |
| 001 General Fund | 101 Safety Tax                        |          | 0.67            |              | 0.67         |
| 001 General Fund | 102 Salary Supplement                 | 4.78     | 2.09            |              | 6.87         |
| 001 General Fund | 103 Air Conditioning Maintenance      |          | 1.85            |              | 1.85         |
| 001 General Fund | 104 Retirement Supplement             | 1.83     |                 |              | 1.83         |
| 001 General Fund | 105 Child Nutrition                   |          |                 |              | 0            |
| 004 Medicaid     | 001 General Fund                      |          |                 | 0.54         | 0.54         |
|                  | Total Transfers                       | \$17.66  | \$7.34          | \$0.54       | \$25.54      |

Note: Amounts are in \$millions

**FUND BALANCES**

Chart 18 summary shows that the District's fund balances are rebounding with the FY2022 anticipated balance being \$5.51 million more than in FY2021.

**Chart 18. Three-Year Recap of Fund Balance by Type**

| DESCRIPTION        | ACTUAL<br>6/20/2020 | BUDGET<br>6/30/2021 | BUDGET<br>6/30/2022 | % 2021<br>CHANGE |
|--------------------|---------------------|---------------------|---------------------|------------------|
| Restricted         | \$ 24.00            | \$ 21.97            | \$ 20.46            | (6.87%)          |
| Committed          | 1.02                | 1.07                | 1.01                | (5.61%)          |
| Unassigned         | 19.87               | 21.72               | 28.80               | 32.60%           |
| Total Fund Balance | 44.88               | 44.76               | 50.27               | 12.31%           |

Notes: Amounts are in \$millions

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

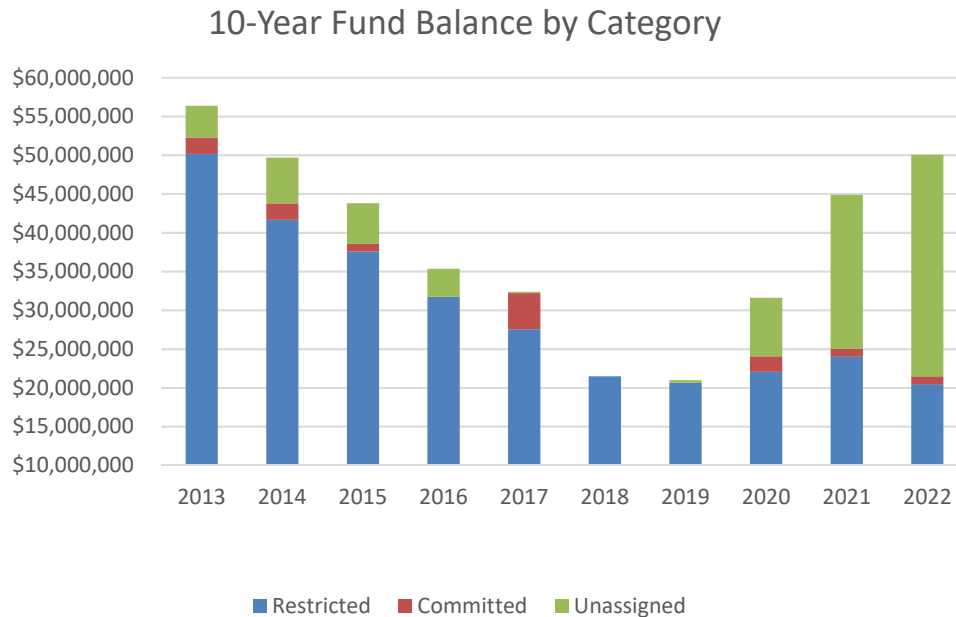


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Diagram 6 contains a graph of the fund balances for the last ten fiscal years.

**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 \$21.20 million during the period 2013 to 2022. Of that amount, \$16.49 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 \$13.20 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.

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

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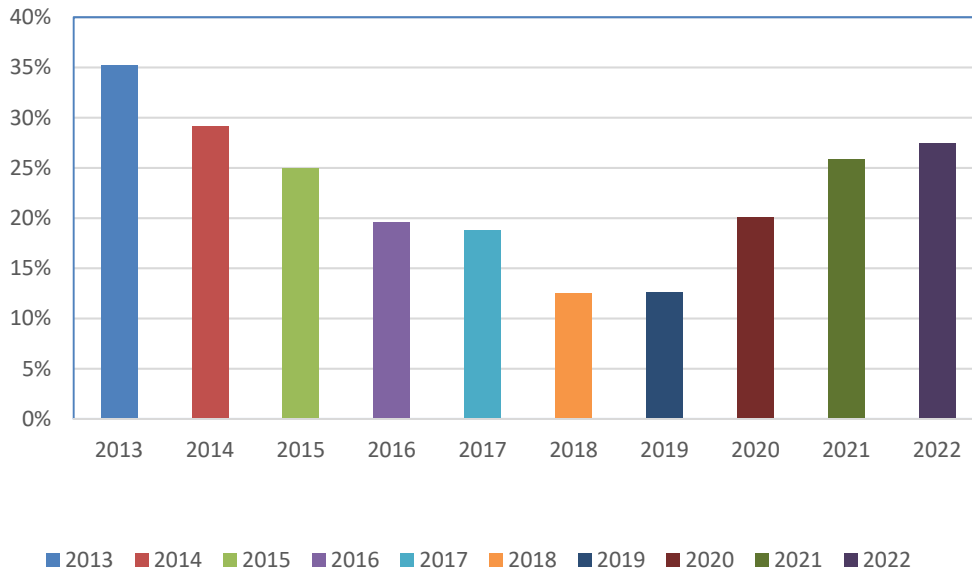
**BUDGET MESSAGE**

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that General Fund ratio is expected to be 22.88% with a fund balance of \$28.80 million and total expenditures of \$125.86 million.

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

10-Year Fund Balance as % of Expenditures



Note: FY2013 through FY2020 are actual balances while FY2021 and FY 2022 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 19 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 19. 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 20 comparison includes the revenue per pupil amount and the source of the revenue.

**Chart 20. 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 21 shows how the District compares with respect to its effort to raise revenue on the local level.

**Chart 21. 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 21 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 22. 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 22. 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 TRANS-PORTATION | 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 23 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 23. 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 of 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 9<sup>th</sup> grade that signal a successful transition from middle school
- ACT test scores
- Strength of Diploma that assigns points for percentage of students that graduate in four years, and the percentage of the students that graduate with credit for college-level classes or with Jump Start credentials
- Cohort Graduation Rate that assigns points based on the percentage of students in a cohort that graduate in four years

Chart 24 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. Note that student testing was suspended in 2020 due to the COVID-19 pandemic. Testing resumed in 2021; however, scores are not yet available. Years 2011 and 2010 remain included for reference.

**Chart 24. Ten-Year Summary of the District’s District Performance Scores**

| YEAR | SCORE | LETTER GRADE | RANKING |
|------|-------|--------------|---------|
| 2021 | (A)   | (A)          | (A)     |
| 2020 | N/A   | N/A          | N/A     |
| 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      |

(A) Data not yet available                      N/A Testing suspended

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

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The State has sub-categories of the assessment, which are also scored and ranked. Chart 25 shows the scores and rankings for those sub-categories for 2019.

**Chart 25. 2019 District Performance Achievements**

| CATEGORY                     | SCORE/<br>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 26 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 26. 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>

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

| OBJECT #                     | RATE  | 2020<br>REVENUE<br>ESTIMATE | TOTAL<br>VOTES | % OF<br>VOTES<br>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                     |                |                      |

The millage rates approved by the voters on May 4, 2019 will provide about 56.51% of the ad valorem tax revenue included in the 2022 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 forty years, which means they have been renewed at least three times since they were initially voted on. Chart 28 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 28 contains a summary of the bond proposition elections since 1997.

**Chart 28. Bond Propositions Authorized by Voters Since 1997**



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| 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                  | 63.00    | 17.00    | 9,454      | 62.3% |
| Total for Election | \$273.24               | \$256.24 | \$17.00  |            |       |

The debt service millage has been very important to the operation of the District. Chart 28 shows that \$273.24 million of general obligation bonded debt has been authorized since 1997 and that \$256.24 million of revenue has been raised and used to expand capacity and to modernize existing facilities.

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 number 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 \$17.00 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, 2022**

**BUDGET RESOLUTION**

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The following resolution was offered by \_\_\_\_\_ by during a special meeting called on September 1, 2021.

A resolution adopting, finalizing and implementing the Operating Budget of the Lafourche School Board for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

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, 2021 and ending June 30, 2022 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  
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**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 2022 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:**        \_\_\_  
NAYS:           0    
ABSTAINING:   0    
ABSENT:       \_\_\_

◆◆◆

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 1, 2021 at which meeting a quorum was present and voting.

Thibodaux, Louisiana, this 30th day of September, 2021

\_\_\_\_\_  
Jarod W. Martin, Superintendent

**LAFOURCHE SCHOOL BOARD**  
**OPERATING BUDGET**  
**For Fiscal Year Ending June 30 2022**

**Organization Statement and Overview**

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**THE BUDGETING ENTITY AND ITS SERVICES**

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

**BUDGETARY PRACTICES**

The procedures used to process the budget are governed by:

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

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

The superintendent submits an operating budget prepared on the modified accrual basis of accounting to the Finance Committee no later than its August meeting, so they can review it before public inspection. The budget contains the estimated revenues and proposed expenditures for the General, Special Revenue, and Debt Service funds.

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

**LAFOURCHE SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30 2022**

**Organization Statement and Overview**

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

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

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

|                                    |
|------------------------------------|
| <b>COMPREHENSIVE BUDGET FORMAT</b> |
|------------------------------------|

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 6/30/2020 that contains the results of the activities in FY 2020.
- Actual Through 3/31/2021 that contains the results of the activities from July 1, 2020 to March 31, 2021
- Remaining Through 6/30/2021 is the difference between the March 31, 2021 balances and the Final Budget June 30, 2021 amounts that show how much of the FY 2021 budget was remaining after March 31
- Operating Budget 6/30/2022 contains the operating budget for FY 2022
- % Change from 6/30/2021 contains the percentage obtained by dividing the amounts in the Operating Budget 6/30/2022 by the amounts in the Final Budget 6/30/2021. NPB is displayed when a line item has no amount in the Budget

**LAFOURCHE SCHOOL BOARD**  
**OPERATING BUDGET**  
**For Fiscal Year Ending June 30 2022**

**Organization Statement and Overview**

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6/30/2021, 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 2020 and 2011 tax assessments

Table 9 3-Year Minimum Foundation Program Summary shows the actual MFP distributions for the FY2020 and FY2021 and the tentative allocation for FY2022.

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  
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For Fiscal Year Ending June 30 2022**

**Organization Statement and Overview**

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Table 11 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.

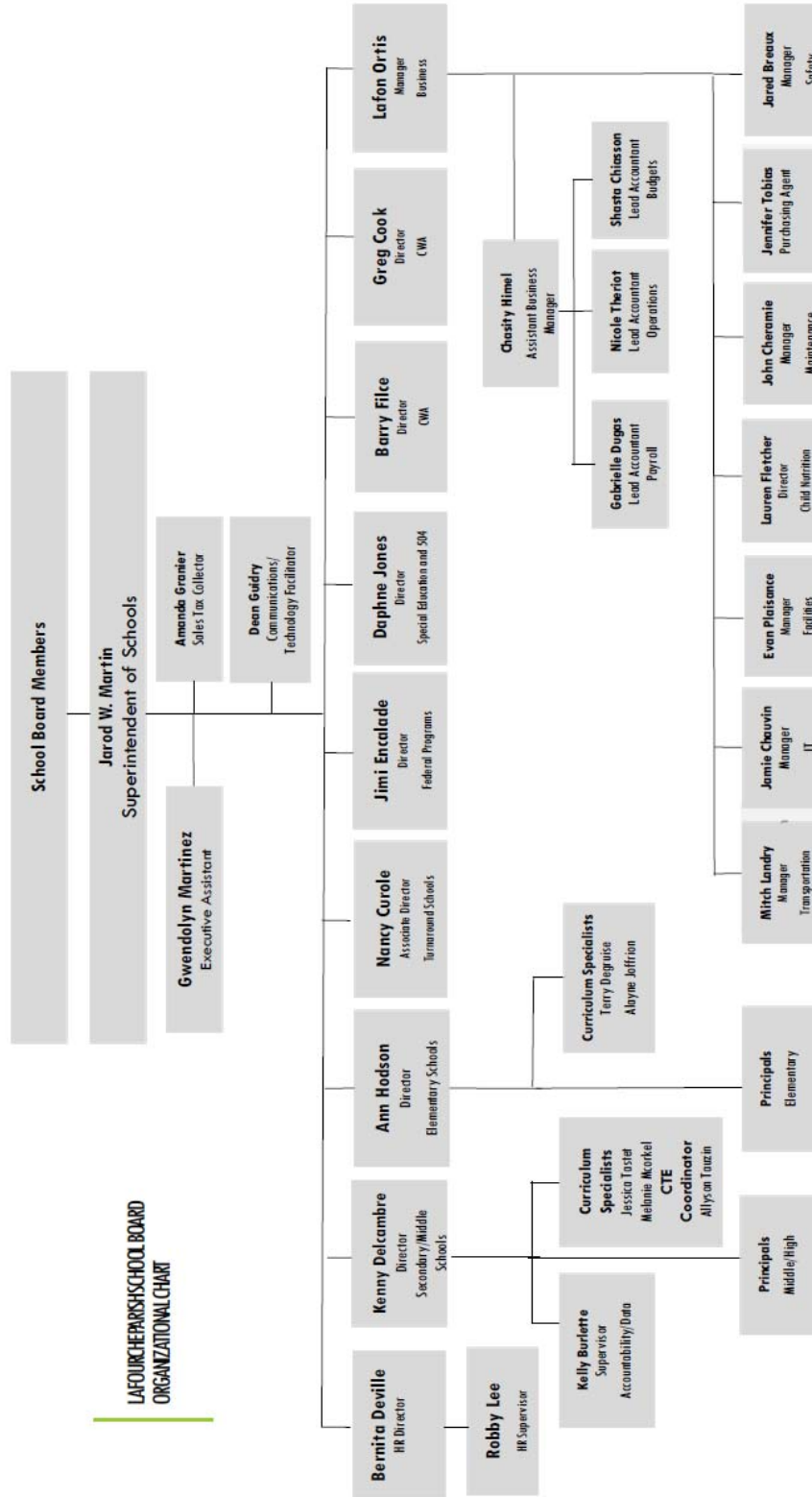
Table 12 10-Year Parish Economic Summary provides a ten-year summary of economic statics of Lafourche Parish. These selected statistics are displayed to give the user a better understanding of the environment in which the Board operates.

|                            |
|----------------------------|
| <b>ACCOUNTING TUTORIAL</b> |
|----------------------------|

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.

**LAFORCHE SCHOOL BOARD  
OPERATING BUDGET  
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**Organizational Structure**





**LAFOURCHE SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year June 30, 2022**

**Principal Officials**

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**BOARD MEMBERS**

| <b><u>DISTRICT/NAME</u></b>              | <b><u>EMAIL ADDRESS</u></b> |
|--|-----------------------------|
| District 1 Tina Babin .....              | cnbabin@mylpsd.com          |
| District 2 Robin A. Bell.....            | rabell@mylpsd.com           |
| District 3 Cheryl Thomas.....            | cathomas@mylpsd.com         |
| District 4 Marian B Fertitta .....       | mfertitta@mylpsd.com        |
| District 5 Richard J. Bouterie, Jr. .... | rjb@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 Christy Chabert.....         | cchabert@mylpsd.com         |

**ADMINISTRATORS**

| <b><u>NAME</u></b>    | <b><u>POSITION</u></b>                            |
|-----------------------|---|
| Jarod W. Martin. .... | Superintendent                                    |
| Bernita Deville ..... | Director of Human Resources                       |
| Robby Lee.....        | Supervisor Human Resources/Elementary             |
| Gregory Cook.....     | Director of Child Welfare and Attendance          |
| Barry Filce.....      | Director of Child Welfare and Attendance          |
| Jimi Encalade .....   | Director Federal Programs/Elementary Education    |
| Kenny Delcambre ..... | Director of Secondary and Middle School Education |
| Kelly Burlette.....   | Supervisor Accountability                         |
| Daphne Jones .....    | Director 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, 2022**

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>     |
|---|----------------------|------------------------|----------------------|----------------------|
| <b>REVENUES FROM:</b>   |                      |                        |                      |                      |
| Local Sources   | \$ 29,265,008        | \$ 38,200,793          | \$ 10,709,210        | \$ 78,175,011        |
| State Sources   | 76,077,836           | 3,756,177              |                      | 79,834,013           |
| Federal Sources   | 159,875              | 29,764,695             |                      | 29,924,570           |
| <b>Total Revenues</b>   | <b>105,502,719</b>   | <b>71,721,665</b>      | <b>10,709,210</b>    | <b>187,933,594</b>   |
| <b>EXPENDITURES FOR:</b>  |                      |                        |                      |                      |
| Salaries  | 69,666,162           | 13,567,643             |                      | 83,233,805           |
| Employee Benefits   | 29,600,155           | 5,865,632              |                      | 35,465,787           |
| Professional and Technical Services   | 2,085,691            | 2,143,929              | 344,770              | 4,574,390            |
| Purchased Property Services   | 3,890,772            | 2,626,170              |                      | 6,516,942            |
| Travel and Transportation   | 4,576,825            | 2,624,989              |                      | 7,201,814            |
| Materials and Supplies  | 5,802,854            | 15,977,184             |                      | 21,780,038           |
| Property  | 396,972              | 84,760                 |                      | 481,732              |
| Debt Services and Other Expenditures  | 40,403               | 2,207,786              | 11,109,963           | 13,358,152           |
| Appropriations to Type 1 Charter Schools  | 9,799,538            |                        |                      | 9,799,538            |
| <b>Total Expenditures</b>   | <b>125,859,372</b>   | <b>45,098,093</b>      | <b>11,454,733</b>    | <b>182,412,198</b>   |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                                  | <b>(20,356,653)</b>  | <b>26,623,572</b>      | <b>(745,523)</b>     | <b>5,521,396</b>     |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                      |                        |                      |                      |
| Transfers of Indirect Cost Received (Paid)  | 2,970,406            | (2,970,406)            |                      |                      |
| Operating Transfers In (Out)  | 24,464,990           | (24,464,990)           |                      |                      |
| Sale of Surplus Items/Fixed Assets  |                      |                        |                      |                      |
| <b>Total Other Financing Sources (Uses)</b>   | <b>27,435,396</b>    | <b>(27,435,396)</b>    |                      |                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER<br/>SOURCES OVER EXPENDITURES AND OTHER USES</b> | <b>7,078,743</b>     | <b>(811,824)</b>       | <b>(745,523)</b>     | <b>5,521,396</b>     |
| <b>BEGINNING FUND BALANCE</b>   | <b>21,717,737</b>    | <b>12,044,910</b>      | <b>10,992,750</b>    | <b>44,755,397</b>    |
| <b>ENDING FUND BALANCE</b>  | <b>\$ 28,796,480</b> | <b>\$ 11,242,566</b>   | <b>\$ 10,247,227</b> | <b>\$ 50,276,793</b> |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Statement B

**Combined Operating Budget with Expenditures by Object**

|   | <u>Actual</u><br>6/30/2020 | <u>Actual</u><br>Through<br>3/31/2021 | <u>Remaining</u><br>Through<br>6/30/2021 | <u>Final Budget</u><br>6/30/2021 | <u>Operating</u><br>Budget<br>6/30/2022 | <u>% Change</u><br>from<br>6/30/2021 |
|---|----------------------------|---------------------------------------|--|----------------------------------|---|--------------------------------------|
| <b>REVENUES FROM:</b>   |                            |                                       |  |                                  |   |                                      |
| Local Sources   | \$ 77,907,129              | \$ 62,868,301                         | \$ 9,975,313                             | \$ 73,052,010                    | \$ 78,175,011                           | 7.01%                                |
| State Sources   | 78,081,667                 | 58,181,984                            | 19,550,447                               | 76,410,843                       | 79,834,013                              | 4.48%                                |
| Federal Sources   | 15,514,465                 | 12,345,269                            | 11,095,931                               | 22,771,883                       | 29,924,570                              | 31.41%                               |
| <b>Total Revenues</b>   | <b>171,503,260</b>         | <b>133,395,554</b>                    | <b>40,621,691</b>                        | <b>172,234,736</b>               | <b>187,933,594</b>                      | <b>9.11%</b>                         |
| <b>EXPENDITURES FOR:</b>  |                            |                                       |  |                                  |   |                                      |
| Salaries  | 75,293,173                 | 45,698,234                            | 29,505,816                               | 78,933,529                       | 83,233,805                              | 5.45%                                |
| Employee Benefits   | 33,267,669                 | 20,668,313                            | 12,515,543                               | 34,711,213                       | 35,465,787                              | 2.17%                                |
| Professional and Technical Services   | 3,942,099                  | 2,334,496                             | 682,646                                  | 4,036,507                        | 4,574,390                               | 13.33%                               |
| Purchased Property Services   | 4,941,596                  | 4,246,509                             | 1,147,555                                | 6,002,207                        | 6,516,942                               | 8.58%                                |
| Travel and Transportation   | 5,593,188                  | 3,132,920                             | 3,962,048                                | 8,600,645                        | 7,201,814                               | (16.26)%                             |
| Materials and Supplies  | 13,236,696                 | 11,124,532                            | 3,938,639                                | 18,296,037                       | 21,780,038                              | 19.04%                               |
| Property  | 632,312                    | 367,804                               | 91,733                                   | 500,972                          | 481,732                                 | (3.84)%                              |
| Debt Services and Other Expenditures  | 11,436,671                 | 11,401,892                            | 654,505                                  | 12,037,251                       | 13,358,152                              |                                      |
| Appropriations to Type 1 Charter Schools  | 9,239,487                  | 7,129,258                             | 2,670,280                                | 9,239,487                        | 9,799,538                               | 6.06%                                |
| <b>Total Expenditures</b>   | <b>157,582,891</b>         | <b>106,103,958</b>                    | <b>55,168,765</b>                        | <b>172,357,848</b>               | <b>182,412,198</b>                      | <b>5.83%</b>                         |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                                  | <b>13,920,369</b>          | <b>27,291,596</b>                     | <b>(14,547,074)</b>                      | <b>(123,112)</b>                 | <b>5,521,396</b>                        | <b>(4,584.86)%</b>                   |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                            |                                       |  |                                  |   |                                      |
| Accrued Interest and Premium on Bond Sales  |                            |                                       |  |                                  |   | NOB                                  |
| Transfers of Indirect Cost (Received) from Closed Fund  |                            |                                       |  |                                  |   | NOB                                  |
| Sale of Surplus Items/Fixed Assets  | 31,048                     | 160                                   | 14,670                                   | 300                              |   | (100.00)%                            |
| Transfers Out - Group Health Fund   | 2                          | 0                                     | (23,650,157)                             |                                  |   | NOB                                  |
| <b>Total Other Financing Sources (Uses)</b>   | <b>31,050</b>              | <b>160</b>                            | <b>(23,635,487)</b>                      | <b>300</b>                       |   | <b>(100.00)%</b>                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER<br/>SOURCES OVER EXPENDITURES AND OTHER USES</b> | <b>13,951,419</b>          | <b>27,291,756</b>                     | <b>(38,182,561)</b>                      | <b>(122,812)</b>                 | <b>5,521,396</b>                        | <b>(4,595.81)%</b>                   |
| <b>BEGINNING FUND BALANCE</b>   | <b>30,926,789</b>          | <b>44,878,209</b>                     |  | <b>44,878,209</b>                | <b>44,755,397</b>                       | <b>(0.27)%</b>                       |
| <b>ENDING FUND BALANCE</b>  | <b>\$ 44,878,208</b>       | <b>\$ 72,169,965</b>                  | <b>\$ (38,182,561)</b>                   | <b>\$ 44,755,397</b>             | <b>\$ 50,276,793</b>                    | <b>12.34%</b>                        |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Statement C

**Combined Operating Budget with Expenditures by Function**

|   | <u>Actual</u><br>6/30/2020 | <u>Actual Through</u><br>3/31/2021 | <u>Remaining Through</u><br>6/30/2021 | <u>Final Budget</u><br>6/30/2021 | <u>Operating Budget</u><br>6/30/2022 | <u>from</u><br>6/30/2021 |
|---|----------------------------|------------------------------------|---------------------------------------|----------------------------------|--------------------------------------|--------------------------|
| <b>REVENUES FROM:</b>   |                            |                                    |                                       |                                  |                                      |                          |
| Local Sources   | \$ 77,907,129              | \$ 62,868,301                      | \$ 9,975,313                          | \$ 73,052,010                    | \$ 78,175,011                        | 7.01%                    |
| State Sources   | 78,081,667                 | 58,181,984                         | 19,550,447                            | 76,410,843                       | 79,834,013                           | 4.48%                    |
| Federal Sources   | 15,514,465                 | 12,345,269                         | 11,095,931                            | 22,771,883                       | 29,924,570                           | 31.41%                   |
| <b>Total Revenues</b>   | <b>171,503,260</b>         | <b>133,395,554</b>                 | <b>40,621,691</b>                     | <b>172,234,736</b>               | <b>187,933,594</b>                   | <b>9.11%</b>             |
| <b>EXPENDITURES FOR:</b>  |                            |                                    |                                       |                                  |                                      |                          |
| Regular Programs  | 48,091,484                 | 29,932,461                         | 21,378,354                            | 54,479,677                       | 55,201,484                           | 1.32%                    |
| Special Education Programs  | 13,743,916                 | 8,574,735                          | 5,577,718                             | 14,842,732                       | 15,863,750                           | 6.88%                    |
| Other Instructional Programs  | 12,470,561                 | 8,215,721                          | 5,162,843                             | 13,664,566                       | 14,796,682                           | 8.29%                    |
| Pupil Support Services  | 11,805,515                 | 6,909,580                          | 4,448,214                             | 11,590,018                       | 13,160,007                           | 13.55%                   |
| Instructional Staff Services  | 4,467,152                  | 2,491,956                          | 2,075,279                             | 4,664,760                        | 4,991,565                            | 7.01%                    |
| General Administration Services   | 2,650,766                  | 1,847,375                          | 510,196                               | 2,481,823                        | 2,493,096                            | 0.45%                    |
| School Administration Services  | 7,666,183                  | 4,659,314                          | 3,039,686                             | 7,882,800                        | 8,205,896                            | 4.10%                    |
| Business Services   | 1,611,091                  | 1,181,204                          | 451,906                               | 1,729,582                        | 1,839,813                            | 6.37%                    |
| Operation and Maintenance of Plant Services   | 14,405,530                 | 10,138,409                         | 4,040,835                             | 16,858,741                       | 20,601,141                           | 22.20%                   |
| Student Transportation Services   | 6,611,293                  | 4,219,003                          | 2,428,755                             | 7,392,873                        | 7,940,077                            | 7.40%                    |
| Central Services  | 4,195,271                  | 2,897,608                          | 767,076                               | 5,486,079                        | 5,838,234                            | 6.42%                    |
| Food Service Programs   | 8,045,482                  | 5,092,910                          | 2,709,069                             | 8,756,350                        | 8,475,967                            | (3.20)%                  |
| Community Service Programs  | 12,560                     | 9,420                              | 3,140                                 | 12,560                           | 12,560                               |                          |
| Facility Acquisition and Construction   | 1,355,371                  | 1,550,420                          | 42,248                                | 2,158,050                        | 2,082,425                            | (3.50)%                  |
| Debt Service  | 11,211,228                 | 11,254,583                         | (136,833)                             | 11,117,750                       | 11,109,963                           | (0.07)%                  |
| Appropriations to Type 1 Charter Schools  | 9,239,487                  | 7,129,258                          | 2,670,280                             | 9,239,487                        | 9,799,538                            | 6.06%                    |
| <b>Total Expenditures</b>   | <b>157,582,890</b>         | <b>106,103,958</b>                 | <b>55,168,765</b>                     | <b>172,357,848</b>               | <b>182,412,198</b>                   | <b>5.83%</b>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                                  | <b>13,920,370</b>          | <b>27,291,596</b>                  | <b>(14,547,074)</b>                   | <b>(123,112)</b>                 | <b>5,521,396</b>                     |                          |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                            |                                    |                                       |                                  |                                      |                          |
| Accrued Interest and Premium on Bond Sales  |                            |                                    |                                       |                                  |                                      | NOB                      |
| Transfers of Indirect Cost (Received) from Closed Fund  |                            |                                    |                                       |                                  |                                      | NOB                      |
| Sale of Surplus Items/Fixed Assets  | 31,048                     | 160                                | 14,670                                | 300                              |                                      | (100.00)%                |
| Transfers In/Out  | 2                          | 0                                  | (23,650,157)                          |                                  |                                      | NOB                      |
| <b>Total Other Financing Sources (Uses)</b>   | <b>31,050</b>              | <b>160</b>                         | <b>(23,635,487)</b>                   | <b>300</b>                       |                                      | <b>(100.00)%</b>         |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER<br/>SOURCES OVER EXPENDITURES AND OTHER USES</b> | <b>13,951,420</b>          | <b>27,291,756</b>                  | <b>(38,182,561)</b>                   | <b>(122,812)</b>                 | <b>5,521,396</b>                     | <b>(96.72)%</b>          |
| <b>BEGINNING FUND BALANCE</b>   | <b>30,926,789</b>          | <b>44,878,209</b>                  |                                       | <b>44,878,209</b>                | <b>44,755,397</b>                    | <b>(0.27)%</b>           |
| <b>ENDING FUND BALANCE</b>  | <b>\$ 44,878,209</b>       | <b>\$ 72,169,965</b>               | <b>\$ (38,182,561)</b>                | <b>\$ 44,755,397</b>             | <b>\$ 50,276,793</b>                 | <b>12.34%</b>            |

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2022

Schedule 1

001 General Fund

| DESCRIPTION                                       | Account #  | Actual<br>6/30/2020 | Actual Through<br>3/31/2021 | Remaining Through<br>6/30/2021 | Final Budget<br>6/30/2021 | Operating Budget<br>6/30/2022 | % Change<br>from<br>6/30/2021 |
|---|------------|---------------------|-----------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|
| <b>REVENUES FROM:</b>                             |            |                     |                             |                                |                           |                               |                               |
| <b>LOCAL SOURCES:</b>                             |            |                     |                             |                                |                           |                               |                               |
| Parishwide  |            |                     |                             |                                |                           |                               |                               |
| Ad Valorem Taxes -Constitutional                  | 41111 0000 | \$ 3,415,026        | \$ 3,389,554                | \$ 110,446                     | \$ 3,273,677              | \$ 3,443,046                  | 5.17%                         |
| Ad Valorem Taxes -Renewable                       | 41112 0000 | 7,046,431           | 6,993,872                   | 158,128                        | 6,754,778                 | 7,104,247                     | 5.17%                         |
| Ad Valorem Taxes- Up to 1% Collections by Sheriff | 41114 0000 | 1,209,043           | 1,185,690                   | 5,310                          | 1,312,870                 | 1,332,905                     | 1.53%                         |
| Sales and Use Taxes                               | 41131 0000 | 15,792,357          | 9,833,841                   | 4,466,159                      | 14,207,500                | 15,792,357                    | 11.16%                        |
| Interest on Investments                           | 41510 0000 | 108,823             | 18,669                      | 1,231                          | 92,680                    | 92,680                        |                               |
| Rentals   | 41910 0000 | 247,107             | 207,130                     | 75,870                         | 268,787                   | 268,787                       |                               |
| Contributions and Donations                       | 41920 0000 | 12,255              | 4,659                       | 1,050                          | 4,100                     | 4,100                         |                               |
| Miscellaneous Revenue from Other LEAs             | 41950 0000 | 579,923             | 355,093                     | 179,252                        | 558,833                   | 558,833                       |                               |
| Refund of Prior Year Expenditure - E-Rate         | 41993 0000 | 480,480             |                             |                                | 556,800                   | 556,800                       |                               |
| Other Local Revenues                              | 41999 0000 | 103,939             | 62,694                      | 31,046                         | 111,253                   | 111,253                       |                               |
| <b>Total Revenue from Local Sources</b>           |            | <b>28,995,384</b>   | <b>22,051,201</b>           | <b>5,028,493</b>               | <b>27,141,278</b>         | <b>29,265,008</b>             | <b>7.82%</b>                  |
| <b>STATE SOURCES:</b>                             |            |                     |                             |                                |                           |                               |                               |
| Unrestricted Grants-in-Aid:                       |            |                     |                             |                                |                           |                               |                               |
| State Public School Fund (MFP) excluding          | 43110 0000 | 73,552,016          | 55,352,479                  | 18,041,521                     | 71,995,992                | 75,583,781                    | 4.98%                         |
| Restricted Grants-in-Aid:                         |            |                     |                             |                                |                           |                               |                               |
| PIPS  | 43230 0000 | 7,007               | 2,393                       | 2,069                          | 7,007                     | 7,007                         |                               |
| Non-public Textbooks                              | 43255 0000 | 63,242              | 59,251                      | 3,249                          | 64,732                    | 64,732                        |                               |
| Restricted State Revenue                          | 43290 0000 | 31,815              | 29,456                      |                                |                           |                               | NPB                           |
| Revenue in Lieu of Taxes:                         |            |                     |                             |                                |                           |                               |                               |
| Base-Constitutional                               | 43810 0000 | 151,273             | 91,513                      | 45,757                         | 151,271                   | \$137,270                     | (9.26)%                       |
| Base-Other Taxes                                  | 43815 0000 | 270,335             | 188,825                     | 94,412                         | 270,335                   | 283,238                       | 4.77%                         |
| Revenue for/on Behalf of LEA:                     |            |                     |                             |                                |                           |                               |                               |
| Employer's Contribution to Teachers'              | 43910 0000 | 1,921               |                             | 1,808                          | 1,808                     | 1,808                         |                               |
| <b>Total Revenue from State Sources</b>           |            | <b>74,077,608</b>   | <b>55,723,917</b>           | <b>18,188,816</b>              | <b>72,491,145</b>         | <b>76,077,836</b>             | <b>4.95%</b>                  |
| <b>FEDERAL SOURCES:</b>                           |            |                     |                             |                                |                           |                               |                               |
| <b>Unrestricted - Direct</b>                      |            |                     |                             |                                |                           |                               |                               |
| Impact Aid Fund                                   | 44110 0000 | 441                 |                             |                                |                           |                               |                               |
| <b>Total Unrestricted - Direct</b>                |            | <b>441</b>          |                             |                                |                           |                               |                               |
| <b>Restricted - Direct</b>                        |            |                     |                             |                                |                           |                               |                               |
| JROTC   | 44330 0000 | 171,031             | 108,516                     | 62,209                         | 159,875                   | 159,875                       |                               |
| <b>Total Federal Revenue Sources</b>              |            | <b>171,473</b>      | <b>108,516</b>              | <b>62,209</b>                  | <b>159,875</b>            | <b>159,875</b>                |                               |
| <b>Total Revenues</b>                             |            | <b>103,244,465</b>  | <b>77,883,634</b>           | <b>23,279,518</b>              | <b>99,792,298</b>         | <b>105,502,719</b>            | <b>5.72%</b>                  |
| <b>EXPENDITURES FOR:</b>                          |            |                     |                             |                                |                           |                               |                               |
| <b>INSTRUCTION:</b>                               |            |                     |                             |                                |                           |                               |                               |
| <b>Regular Programs:</b>                          |            |                     |                             |                                |                           |                               |                               |
| Kindergarten Teacher Salaries                     | 50112 1105 | 2,096,864           | 1,242,034                   | 890,747                        | 2,168,100                 | 2,297,800                     | 5.98%                         |
| Elementary Teacher Salaries                       | 50112 1110 | 19,354,985          | 11,460,922                  | 8,165,747                      | 20,439,152                | 21,207,307                    | 3.76%                         |
| Secondary Teacher Salaries                        | 50112 1130 | 8,431,735           | 4,952,773                   | 3,406,160                      | 8,733,940                 | 8,696,571                     | (0.43)%                       |
| Paraprofessional Salaries                         | 50115 1100 | 986,775             | 568,140                     | 390,367                        | 972,510                   | 1,002,432                     | 3.08%                         |
| Substitute Teacher and Aide Salaries              | 50123 1100 | 639,244             | 297,896                     | 184,445                        | 1,300,000                 | 1,300,000                     |                               |
| Other Substitute/Temporary Salaries               | 50120 1100 | 16,719              | 5,873                       | 9,627                          | 57,000                    | 57,000                        |                               |
| Other Instructional Salaries                      | 50100 1100 | 35,000              |                             | 10,000                         |                           |                               | NPB                           |
| Purchased Professional and Technical Services     | 50300 1100 | 291,699             | 49,437                      | 100,563                        | 362,100                   | 362,100                       |                               |
| Maintenance and Repair Services                   | 50442 1100 | 25,929              | 12,462                      | 27,538                         | 44,436                    | 44,436                        |                               |
| Tuition Paid To Other LEAs                        | 50561 1100 | 662,063             | 240,796                     | 421,204                        | 674,768                   | 674,768                       |                               |
| Tuition Paid To Private Sources                   | 50563 1100 | 141,350             | 175,049                     | 1,451                          | 161,234                   | 161,234                       |                               |
| Travel Expense Reimbursement                      | 50582 1100 | 4,943               | 4,068                       | 1,132                          | 5,400                     | 5,400                         |                               |
| Other Purchased Services                          | 50500 1100 | 13,218              | 5,597                       | 453                            | 5,690                     | 5,690                         |                               |
| Technology-Related Supplies                       | 50615 1100 | 55,317              | 35,246                      | 19,754                         |                           |                               | NPB                           |
| Materials and Supplies                            | 50610 1100 | 128,757             | 64,891                      | 55,109                         | 312,636                   | 312,636                       |                               |
| Textbooks/Workbooks                               | 50642 1100 | 743,892             | 54,485                      | 5,515                          | 59,200                    | 59,200                        |                               |
| Other Supplies                                    | 50600 1100 | 2,134               | 2,114                       | 662                            | 2,297                     | 2,297                         |                               |
| Miscellaneous                                     | 50800 1100 | 1,522               |                             |                                |                           |                               | NPB                           |
| Employee Benefits                                 |            |                     |                             |                                |                           |                               | NPB                           |
| Group Insurance                                   | 50210 1100 | 2,926,169           | 1,707,523                   | 1,216,477                      | 3,105,471                 | 3,056,911                     | (1.56)%                       |
| Social Security                                   | 50220 1100 | 19,806              | 10,012                      | 7,788                          | 11,774                    | 12,388                        | 5.21%                         |
| Medicare  | 50225 1100 | 413,458             | 243,591                     | 172,409                        | 445,157                   | 457,272                       | 2.72%                         |

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2022

Schedule 1

001 General Fund

| DESCRIPTION                                       | Account #  | Actual            | Actual Through    | Remaining Through | Final Budget      | Operating Budget  | % Change       |
|---|------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
|   |            | 6/30/2020         | 3/31/2021         | 6/30/2021         | 6/30/2021         | 6/30/2022         | from 6/30/2021 |
| Louisiana Teacher Retirement                      | 50231 1100 | \$ 7,771,609      | \$ 4,579,450      | \$ 3,220,550      | \$ 8,327,329      | \$ 8,055,799      | (3.26)%        |
| Louisiana School Employee Retirement              | 50233 1100 | 10                |                   |                   |                   |                   | NPB            |
| Unemployment Compensation                         | 50250 1100 | 7,773             |                   | 1,915             |                   |                   | NPB            |
| Workmen's Compensation                            | 50260 1100 | 225,722           | 132,136           | 93,364            | 244,658           | 247,882           | 1.32%          |
| Health Benefits (Retirees)                        | 50270 1100 | 1,756,954         | 1,321,910         | 438,090           | 1,750,388         | 1,750,000         | (0.02)%        |
| Sick Leave Severance Pay                          | 50281 1100 | 73,092            | 69,680            | 23,320            | 88,094            | 93,000            | 5.57%          |
| Annual Leave Severance Pay                        | 50282 1100 |                   |                   | 280               | 280               |                   | (100.00)%      |
| <b>Total Regular Programs</b>                     |            | <b>46,826,739</b> | <b>27,236,086</b> | <b>18,864,666</b> | <b>49,271,614</b> | <b>49,862,123</b> | <b>1.20%</b>   |
| <b>Special Education Programs</b>                 |            |                   |                   |                   |                   |                   |                |
| <b>Special Education Programs - Special Needs</b> |            |                   |                   |                   |                   |                   |                |
| Teacher Salaries                                  | 50112 1210 | 5,271,678         | 3,193,595         | 2,206,405         | 5,606,889         | 6,090,497         | 8.63%          |
| Para-professional Salaries                        | 50115 1210 | 3,113,909         | 1,825,226         | 1,194,774         | 3,273,329         | 3,290,594         | 0.53%          |
| Travel Expense Reimbursement                      | 50582 1210 | 10,434            | 7,157             | 2,843             | 12,000            | 12,000            |                |
| Employee Benefits                                 |            |                   |                   |                   |                   |                   | NPB            |
| Group Insurance                                   | 50210 1210 | 987,580           | 580,540           | 419,460           | 1,104,669         | 1,135,666         | 2.81%          |
| Social Security                                   | 50220 1210 |                   | 70                | 1,068             | 1,138             |                   | (100.00)%      |
| Medicare  | 50225 1210 | 108,865           | 65,213            | 44,787            | 114,037           | 120,065           | 5.29%          |
| Louisiana Teacher Retirement                      | 50231 1210 | 2,053,099         | 1,197,163         | 817,837           | 2,130,432         | 2,178,315         | 2.25%          |
| Louisiana School Employees Retirement             | 50233 1210 | 5,414             | 6,148             | 3,352             | 5,304             | 10,932            | 106.11%        |
| Unemployment Compensation                         | 50250 1210 | 6,328             |                   | 600               |                   |                   | NPB            |
| Workmen's Compensation                            | 50260 1210 | 60,816            | 36,215            | 24,785            | 71,115            | 66,221            | (6.88)%        |
| Health Benefits (Retirees)                        | 50270 1210 | 545,816           | 437,082           | 147,918           | 558,660           | 602,500           | 7.85%          |
| Sick Leave Severance Pay                          | 50281 1210 | 37,373            | 27,169            | 14,831            | 31,422            | 42,000            | 33.66%         |
| Materials and Supplies                            | 50610 1210 | 1,321             | 2,561             | 232               |                   |                   | NPB            |
| Gifted and Talented Programs                      |            |                   |                   |                   |                   |                   | NPB            |
| Teacher Salaries                                  | 50112 1220 | 399,820           | 226,534           | 147,466           | 406,600           | 422,600           | 3.94%          |
| Services  | 50320 1220 | 3,300             | 1,200             | 3,000             | 4,200             | 4,200             |                |
| Travel Expense Reimbursement                      | 50582 1220 | 5,661             | 3,633             | 1,367             | 5,000             | 5,000             |                |
| Materials and Supplies                            | 50610 1220 | 3,932             | 232               | 5,170             | 5,402             | 5,402             |                |
| Other Supplies                                    | 50600 1220 | 365               |                   | 2,561             |                   |                   | NPB            |
| Employee Benefits                                 |            |                   |                   |                   |                   |                   | NPB            |
| Group Insurance                                   | 50210 1220 | 37,983            | 21,494            | 11,706            | 37,112            | 33,397            | (10.01)%       |
| Social Security                                   | 50220 1220 | 65                | 9                 |                   |                   |                   | NPB            |
| Medicare  | 50225 1220 | 5,178             | 2,926             | 2,338             | 5,264             | 5,582             | 6.04%          |
| Louisiana Teacher Retirement                      | 50231 1220 | 104,743           | 60,463            | 34,537            | 104,906           | 91,983            | (12.32)%       |
| Workmen's Compensation                            | 50260 1220 | 2,840             | 1,609             | 1,091             | 2,890             | 2,982             | 3.18%          |
| Health Benefits (Retirees)                        | 50270 1220 | 132               | 102               | 43                | 132               | 200               | 51.52%         |
| <b>Total Special Education Programs</b>           |            | <b>12,766,652</b> | <b>7,696,340</b>  | <b>5,088,171</b>  | <b>13,480,501</b> | <b>14,120,136</b> | <b>4.74%</b>   |
| <b>Career and Technical Education Programs</b>    |            |                   |                   |                   |                   |                   |                |
| Agricultural Teacher Salaries                     | 50112 1310 | 627,112           | 453,935           | 142,065           | 632,149           | 655,690           | 3.72%          |
| Family and Consumer Science Teacher               | 50112 1340 | 322,290           | 190,957           | 135,543           | 327,600           | 341,600           | 4.27%          |
| Trade and Industry Teacher Salaries               | 50112 1350 | 708,401           | 409,654           | 291,346           | 712,400           | 738,600           | 3.68%          |
| Business and Administration Teacher Salaries      | 50112 1360 | 535,567           | 314,113           | 199,887           | 545,900           | 548,000           | 0.38%          |
| Other Career and Technical Programs               | 50112 1390 |                   |                   | 12,500            | 8,880             |                   |                |
| Stipends  | 50150 1300 | 445               |                   |                   |                   |                   | NPB            |
| Educational Services                              | 50300 1300 |                   |                   | 4,320             |                   |                   |                |
| Repairs and Maintenance Services                  | 50430 1300 | 2,580             | 4,430             | 370               | 3,850             | 3,850             |                |
| Rental of Equipment                               | 50442 1300 | 18,395            | 9,981             | 10,019            | 1,700             | 1,700             |                |
| Paid to Private Sources                           | 50563 1300 | 4,563             | 600               | 2,400             | 179,287           | 179,287           |                |
| Travel Expense Reimbursement                      | 50582 1300 | 21,422            | 10,271            | 5,729             | 37,454            | 37,454            |                |
| Other Purchased Services                          | 50500 1300 | 24,105            | 119,752           | 50,248            | 22,301            | 22,301            |                |
| Technology-Related Supplies                       | 50615 1300 | 106,727           | 17,305            | 7,695             |                   |                   | NPB            |
| Materials and Supplies                            | 50610 1300 | 273,771           | 143,122           | 167,878           | 289,047           | 289,047           |                |
| Textbooks/Workbooks                               | 50642 1300 | 8,039             | 14,258            | 6,242             | 27,000            | 27,000            |                |
| Other Supplies                                    | 50600 1300 | 5,124             | 1,473             | 4,177             | 1,800             | 1,800             |                |
| All Other Equipment                               | 50730 1300 | 62,744            | 28,624            | 46,376            | 61,500            | 61,500            |                |
| Miscellaneous                                     | 50800 1300 | 6,975             | 3,775             | 2,875             | 5,418             | 5,418             |                |
| Employee Benefits                                 |            |                   |                   |                   |                   |                   | NPB            |
| Group Insurance                                   | 50210 1300 | 188,650           | 112,715           | 67,285            | 177,819           | 198,230           | 11.48%         |
| Social Security                                   | 50220 1300 | 12                |                   |                   |                   |                   | NPB            |
| Medicare  | 50225 1300 | 29,106            | 18,612            | 10,388            | 29,782            | 30,328            | 1.83%          |
| Louisiana Teacher Retirement                      | 50231 1300 | 539,787           | 335,797           | 195,203           | 542,758           | 561,039           | 3.37%          |

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2022

Schedule 1

001 General Fund

| DESCRIPTION                          | Account #  | Actual           |    | Actual Through   |                  | Final Budget     |                  | Operating Budget |  | % Change from 6/30/2021 |
|--------------------------------------|------------|------------------|----|------------------|------------------|------------------|------------------|------------------|--|-------------------------|
|                                      |            | 6/30/2020        | 31 | 3/31/2021        | 6/30/2021        | 6/30/2021        | 6/30/2021        | 6/30/2022        |  |                         |
| School Employees Retirement          | 50233 1300 | \$ 31            | \$ |                  |                  | \$               | \$               |                  |  | NPB                     |
| Workmen's Compensation               | 50260 1300 | 15,601           |    | 9,899            | 5,601            | 15,845           | 20,162           |                  |  | 27.25%                  |
| Health Benefits (Retirees)           | 50270 1300 | 130,715          |    | 94,973           | 31,527           | 126,725          | 120,000          |                  |  | (5.31)%                 |
| Sick Leave Severance Pay             | 50281 1300 |                  |    | 7,052            |                  | 2,813            | 5,000            |                  |  | 77.75%                  |
| Annual Leave Severance Pay           | 50282 1300 |                  |    | 18,070           |                  | 3,826            | 5,000            |                  |  | 30.68%                  |
| Total Career and Technical Education |            | <b>3,632,160</b> |    | <b>2,319,367</b> | <b>1,399,675</b> | <b>3,755,854</b> | <b>3,853,006</b> |                  |  | <b>2.59%</b>            |

Other Education:

|   |            |                  |  |                  |                |                  |                  |  |  |              |
|---|------------|------------------|--|------------------|----------------|------------------|------------------|--|--|--------------|
| Co-curricular Activities                          |            |                  |  |                  |                |                  |                  |  |  |              |
| Teacher Salaries                                  | 50112 1410 | 396,471          |  | 235,952          | 145,048        | 426,983          | 430,399          |  |  | 0.80%        |
| Other Salaries                                    | 50115 1410 | 17,246           |  | 6,444            | 5,556          |                  |                  |  |  | NPB          |
| Other Salaries                                    | 50100 1410 | 20,473           |  | 5,826            | 74             |                  |                  |  |  | NPB          |
| Purchased Professional Services                   | 50300 1410 | 1,369            |  | 1,359            | 541            | 4,836            | 4,836            |  |  |              |
| Travel Expense Reimbursement                      | 50582 1410 | 37,038           |  | 23,741           | 11,759         | 46,500           | 46,500           |  |  |              |
| Materials and Supplies                            | 50610 1410 | 14,976           |  | 6,132            | 10,368         | 9,300            | 9,300            |  |  |              |
| Employee Benefits                                 |            |                  |  |                  |                |                  |                  |  |  | NPB          |
| Group Insurance                                   | 50210 1410 | 15,447           |  | 6,925            | 5,575          |                  | 5,191            |  |  | NPB          |
| Social Security                                   | 50220 1410 | 3,431            |  | 1,806            | 1,404          |                  | 2,139            |  |  | NPB          |
| Medicare  | 50225 1410 | 6,089            |  | 3,499            | 2,101          | 3,134            | 5,827            |  |  | 85.93%       |
| Louisiana Teacher Retirement                      | 50231 1410 | 96,658           |  | 55,172           | 32,028         | 53,518           | 87,136           |  |  | 62.82%       |
| Workmen's Compensation                            | 50260 1410 | 3,141            |  | 1,820            | 1,180          | 1,584            | 2,725            |  |  | 72.03%       |
| Athletic Programs                                 |            |                  |  |                  |                |                  |                  |  |  |              |
| Teacher Salaries                                  | 50112 1420 | 551,677          |  | 418,944          | 148,056        | 691,033          | 712,332          |  |  | 3.08%        |
| Paraprofessional Salaries                         | 50115 1420 | 103,006          |  | 53,851           | 29,649         |                  |                  |  |  | NPB          |
| Materials and Supplies                            | 50610 1420 |                  |  |                  | 3,401          |                  |                  |  |  |              |
| Employee Benefits                                 |            |                  |  |                  |                |                  |                  |  |  | NPB          |
| Group Insurance                                   | 50210 1420 | 1,011            |  | 705              | 245            | 4                |                  |  |  | (100.00)%    |
| Social Security                                   | 50220 1420 | 5,493            |  | 2,906            | 2,594          |                  |                  |  |  | NPB          |
| Medicare  | 50225 1420 | 9,389            |  | 6,779            | 2,621          | 10,111           | 10,426           |  |  | 3.12%        |
| Louisiana Teacher Retirement                      | 50231 1420 | 142,835          |  | 102,335          | 33,665         | 178,355          | 179,592          |  |  | 0.69%        |
| School Employee Retirement                        | 50233 1420 | 552              |  | 682              |                |                  |                  |  |  | NPB          |
| Other Employee Retirement                         | 50239 1420 | 366              |  | 1,970            |                |                  |                  |  |  | NPB          |
| Workmen's Compensation                            | 50260 1420 | 4,811            |  | 3,557            | 1,343          | 5,007            | 5,123            |  |  | 2.32%        |
| Junior ROTC Program                               |            |                  |  |                  |                |                  |                  |  |  |              |
| Teacher/Instructor Salaries                       | 50112 1450 | 403,400          |  | 297,713          | 95,287         | 431,086          | 422,643          |  |  | (1.96)%      |
| Travel Expense Reimbursement                      | 50582 1450 | 1,080            |  |                  | 1,395          | 1,395            | 1,395            |  |  |              |
| Materials and Supplies                            | 50610 1450 | 2,224            |  |                  |                | 1,767            | 1,767            |  |  |              |
| Employee Benefits                                 |            |                  |  |                  |                |                  |                  |  |  | NPB          |
| Group Insurance                                   | 50210 1450 | 587              |  | 389              | 126            | 648              | 5,248            |  |  | 709.88%      |
| Medicare  | 50225 1450 | 5,827            |  | 4,330            | 1,370          | 6,226            | 6,063            |  |  | (2.62)%      |
| Louisiana Teacher Retirement                      | 50231 1450 | 104,884          |  | 77,004           | 24,496         | 111,222          | 106,509          |  |  | (4.24)%      |
| Workmen's Compensation                            | 50260 1450 | 2,864            |  | 2,129            | 671            | 3,063            | 2,987            |  |  | (2.48)%      |
| Unemployment Compensation                         | 50250 1450 | 2,964            |  |                  |                |                  |                  |  |  | NPB          |
| Sick Leave Severance Pay                          | 50281 1450 |                  |  |                  |                | 3,278            | 3,278            |  |  |              |
| Annual Leave Severance Pay                        | 50282 1450 |                  |  | 2,120            |                | 8,989            | 5,000            |  |  | (44.38)%     |
| After School Programs - Exclude Special Education |            |                  |  |                  |                |                  |                  |  |  |              |
| Other Instructional Salaries                      | 50100 1460 | 189,661          |  | 119,924          | 78,076         | 207,277          | 210,000          |  |  | 1.31%        |
| Employee Benefits                                 |            |                  |  |                  |                |                  |                  |  |  |              |
| Group Insurance                                   | 50210 1460 |                  |  |                  |                | 126              |                  |  |  | (100.00)%    |
| Social Security                                   | 50220 1460 | 1,111            |  | 695              | 405            | 1,600            | 1,200            |  |  | (25.00)%     |
| Medicare  | 50225 1460 | 2,619            |  | 1,721            | 1,129          | 2,815            | 3,200            |  |  | 13.68%       |
| Louisiana Teacher Retirement                      | 50231 1460 | 42,803           |  | 27,978           | 18,522         | 45,710           | 47,500           |  |  | 3.92%        |
| Louisiana School Employees Retirement             | 50233 1460 |                  |  |                  |                | 49               |                  |  |  | (100.00)%    |
| Workmen's Compensation                            | 50260 1460 | 2,038            |  | 851              | 559            | 1,275            | 1,600            |  |  | 25.49%       |
| Alternative School Programs                       |            |                  |  |                  |                |                  |                  |  |  |              |
| Materials and Supplies                            | 50610 1480 |                  |  |                  |                | 200              | 200              |  |  |              |
| Other Instructional Programs                      |            |                  |  |                  |                |                  |                  |  |  | NPB          |
| Other Purchased Services                          | 50500 1490 | 11,850           |  | 11,850           |                | 11,802           | 11,850           |  |  | 0.41%        |
| Employee Benefits                                 |            |                  |  |                  |                |                  |                  |  |  | NPB          |
| Workmen's Compensation                            | 50260 1400 |                  |  | 15               |                |                  |                  |  |  |              |
| Health Benefits (retirees)                        | 50270 1490 | 363              |  | 277              | 123            | 363              | 400              |  |  | 10.19%       |
| Total Other Education                             |            | <b>2,205,754</b> |  | <b>1,487,400</b> | <b>659,368</b> | <b>2,269,256</b> | <b>2,332,366</b> |  |  | <b>2.78%</b> |

Special Programs:

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2022

Schedule 1

001 General Fund

| DESCRIPTION                              | Account #  | Actual            | Actual Through    | Remaining Through | Final Budget      | Operating Budget  | % Change       |
|--|------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
|  |            | 6/30/2020         | 3/31/2021         | 6/30/2021         | 6/30/2021         | 6/30/2022         | from 6/30/2021 |
| <b>NCLB/Culturally Deprived Programs</b> |            |                   |                   |                   |                   |                   |                |
| Teachers                                 | 50112 1510 | \$                | \$                | \$                | \$                | \$ 43,300         | NPB            |
| Para-professionals (Aides)               | 50115 1510 | 6,609             |                   |                   |                   |                   | NPB            |
| Employee Benefits                        |            |                   |                   |                   |                   |                   |                |
| Group Insurance                          | 50210 1510 |                   |                   |                   |                   | 98                | 98             |
| Social Security                          | 50220 1510 | 410               |                   |                   |                   |                   | NPB            |
| Medicare                                 | 50225 1510 | 96                |                   |                   |                   | 628               | NPB            |
| Louisiana Teachers Retirement            | 50231 1510 |                   |                   |                   |                   | 10,912            | NPB            |
| Workmen's Compensation                   | 50260 1510 | 6,734             | 51                |                   | 5,841             | 406               | (93.05)%       |
| Health Benefits (Retirees)               | 50270 1510 | 27,217            | 20,446            | 6,854             | 27,291            | 28,000            | 2.60%          |
| Sick Leave Severance Pay                 | 50281 1510 |                   |                   |                   | 5,317             | 5,317             |                |
| English Language Acquisition Group       |            |                   |                   |                   |                   |                   |                |
| Teacher Salaries                         | 50112 1520 | 93,000            | 54,600            | 39,000            | 134,600           | 139,400           | 3.57%          |
| Paraprofessional Salaries                | 50115 1520 | 66,002            | 36,344            | 25,156            | 67,425            | 69,420            | 2.96%          |
| Employee Benefits                        |            |                   |                   |                   |                   |                   |                |
| Group Insurance                          | 50210 1520 | 28,260            | 19,097            | 15,903            | 39,112            | 42,261            | 8.05%          |
| Medicare                                 | 50225 1520 | 1,844             | 1,012             | 688               | 2,308             | 2,379             | 3.08%          |
| Louisiana Teacher Retirement             | 50231 1520 | 36,236            | 21,374            | 17,126            | 46,970            | 52,626            | 12.04%         |
| Workmen's Compensation                   | 50260 1520 | 1,447             | 671               | 479               | 1,438             | 1,472             | 2.36%          |
| Health Benefits (Retirees)               | 50270 1520 | 2,579             | 1,930             | 670               | 2,579             | 2,600             | 0.81%          |
| Sick Leave Severance Pay                 | 50281 1520 |                   |                   |                   | 1,156             |                   | (100.00)%      |
| Pre-Kindergarten Programs                |            |                   |                   |                   |                   |                   |                |
| Teacher Salaries                         | 50112 1530 |                   | 250               | 250               | 5,000             |                   | (100.00)%      |
| Sick Leave Severance Pay                 | 50281 1530 |                   |                   | 12,861            | 6,068             | 13,000            |                |
| Employee Benefits                        |            |                   |                   |                   |                   |                   |                |
| Group Insurance                          | 50210 1530 |                   | 180               |                   |                   |                   | NPB            |
| Medicare                                 | 50225 1530 | 179               | 87                | 113               | 59                |                   | (100.00)%      |
| Louisiana Teacher Retirement             | 50231 1530 |                   | 65                | 66                | 1,290             |                   | (100.00)%      |
| Workmen's Compensation                   | 50260 1530 | 16,348            | 169               | 56                | 16,776            |                   | (100.00)%      |
| Sick Leave Severance Pay                 | 50270 1530 | 23,502            | 17,720            | 7,280             | 24,282            | 24,300            | 0.07%          |
| Health Benefits (Retirees)               | 50281 1530 | 12,712            | 5,869             |                   |                   |                   |                |
| Other Special Programs                   |            |                   |                   |                   |                   |                   |                |
| Employee Benefits                        |            |                   |                   |                   |                   |                   |                |
| Health Benefits (Retirees)               | 50270 1590 | 125,565           | 102,524           | 34,576            | 127,593           | 135,000           | 5.81%          |
| Total Special Programs                   |            | <b>448,739</b>    | <b>282,390</b>    | <b>161,077</b>    | <b>515,105</b>    | <b>571,119</b>    |                |
| <b>Adult/Continuing Education:</b>       |            |                   |                   |                   |                   |                   |                |
| Employee Benefits                        |            |                   |                   |                   |                   |                   |                |
| Health Benefits (Retirees)               | 50270 1600 | 21,163            | 15,871            | 5,329             | 21,163            | 21,200            | 0.17%          |
| Total Adult/Continuing Education         |            | <b>21,163</b>     | <b>15,871</b>     | <b>5,329</b>      | <b>21,163</b>     | <b>21,200</b>     | <b>0.17%</b>   |
| Total Instruction Expenditures           |            | <b>65,901,208</b> | <b>39,037,453</b> | <b>26,178,286</b> | <b>69,313,493</b> | <b>70,759,950</b> | <b>2.09%</b>   |
| <b>SUPPORT SERVICES:</b>                 |            |                   |                   |                   |                   |                   |                |
| <b>Pupil Support Services:</b>           |            |                   |                   |                   |                   |                   |                |
| Attendance and Social Work Services      |            |                   |                   |                   |                   |                   |                |
| Supervisor/Coordinator Salaries          | 50111 2111 | 182,732           | 132,963           | 51,037            | 191,512           | 190,236           | (0.67)%        |
| Social Worker Salaries                   | 50113 2113 | 652,590           | 380,291           | 259,709           | 663,180           | 637,268           | (3.91)%        |
| Clerical/Secretarial Salaries            | 50114 2110 | 30,858            | 23,150            | 15,350            | 30,868            | 32,212            | 4.35%          |
| Purchased Professional Services          | 50300 2110 | 32,400            | 15,043            |                   | 32,400            | 32,400            |                |
| Travel Expense Reimbursement             | 50582 2110 | 9,729             | 5,409             | 1,891             | 12,000            | 12,000            |                |
| Materials and Supplies                   | 50610 2110 | 3,310             | 1,120             | 430               | 3,000             | 3,000             |                |
| Employee Benefits                        |            |                   |                   |                   |                   |                   |                |
| Group Insurance                          | 50210 2110 | 67,942            | 40,060            | 25,040            | 66,219            | 65,400            | (1.24)%        |
| Medicare                                 | 50225 2110 | 10,216            | 6,506             | 4,494             | 10,484            | 11,505            | 9.74%          |
| Louisiana Teacher Retirement             | 50231 2110 | 213,420           | 131,614           | 78,386            | 216,547           | 204,609           | (5.51)%        |
| Other Employee Retirement                | 50239 2110 | 9,139             | 10,535            | 7,715             | 18,540            | 18,872            | 1.79%          |
| Workmen's Compensation                   | 50260 2110 | 5,647             | 4,180             | 2,320             | 6,394             | 6,067             | (5.11)%        |
| Health Benefits (Retirees)               | 50270 2110 | 9,274             | 6,962             | 3,238             | 9,274             | 9,400             | 1.36%          |
| Sick Leave Severance Pay                 | 50281 2110 |                   |                   |                   | 12,000            |                   | (100.00)%      |
| Annual Leave Severance Pay               | 50282 2110 |                   | 52,390            |                   | 63,786            |                   | (63.786)       |
| Guidance Services - All Students         |            |                   |                   |                   |                   |                   |                |
| Guidance Counselors Salaries             | 50113 2120 | 1,627,758         | 917,730           | 687,270           | 1,643,267         | 2,070,622         | 26.01%         |
| Rental of Equipment                      | 50442 2120 | 7,860             |                   |                   |                   |                   | NPB            |



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 1

**001 General Fund**

| DESCRIPTION                                     | Account #  | Actual           | Actual Through   | Remaining Through | Final Budget     | Operating Budget | % Change       |
|---|------------|------------------|------------------|-------------------|------------------|------------------|----------------|
|   |            | 6/30/2020        | 3/31/2021        | 6/30/2021         | 6/30/2021        | 6/30/2022        | from 6/30/2021 |
| Travel Expense Reimbursement                    | 50582 2120 | \$               | \$               | \$                | \$               | \$               |                |
| Materials and Supplies                          | 50610 2120 | 351              | 427              |                   | 200              | 200              | NPB            |
| Employee Benefits                               |            |                  |                  |                   |                  |                  |                |
| Group Insurance                                 | 50210 2120 | 125,867          | 76,152           | 55,848            | 129,012          | 178,838          | 38.62%         |
| Medicare  | 50225 2120 | 21,912           | 12,360           | 9,340             | 22,166           | 27,677           | 24.86%         |
| Louisiana Teacher Retirement                    | 50231 2120 | 351,167          | 211,381          | 154,119           | 365,013          | 475,735          | 30.33%         |
| Workmen's Compensation                          | 50260 2120 | 11,627           | 6,364            | 5,136             | 12,036           | 13,919           | 15.64%         |
| Health Benefits (Retirees)                      | 50270 2120 | 2,678            | 5,738            | 1,922             | 2,761            | 7,700            | 178.88%        |
| Sick Leave Severance Pay                        | 50281 2120 |                  | 7,638            |                   | 3,651            | 7,700            | 110.90%        |
| Health Services - All Students                  |            |                  |                  |                   |                  |                  |                |
| Employee Benefits                               |            |                  |                  |                   |                  |                  |                |
| Medicare  | 50225 2130 | 101              | 22               |                   |                  |                  | NPB            |
| Workmen's Compensation                          | 50260 2130 | 4,902            | 92               |                   | 4,716            |                  | (100.00)%      |
| Health Benefits (Retirees)                      | 50270 2130 | 20,385           | 16,447           | 6,063             | 20,013           | 24,500           | 22.42%         |
| Sick Leave Severance Pay                        | 50281 2130 | 6,951            | 1,533            |                   | 880              | 2,000            | 127.27%        |
| Educational Assessments - Special Needs         |            |                  |                  |                   |                  |                  |                |
| Psychologists Salaries                          | 50113 2143 |                  | 32,372           | 23,128            | 58,416           | 57,428           | (988)          |
| Educational Diagnostician Salaries              | 50113 2145 | 484,367          | 287,129          | 205,371           | 487,050          | 509,519          | 4.61%          |
| Other Therapists/Counselors/Social Workers      | 50113 2140 | 787,833          | 446,672          | 283,328           | 736,925          | 756,380          | 2.64%          |
| Clerical/Secretarial Salaries                   | 50114 2140 | 60,352           | 34,553           | 16,447            | 58,756           | 54,134           | (7.87)%        |
| Travel Expense Reimbursement                    | 50582 2140 | 13,844           | 8,862            | 3,138             | 17,000           | 17,000           |                |
| Employee Benefits                               |            |                  |                  |                   |                  |                  |                |
| Group Insurance                                 | 50210 2140 | 147,053          | 93,347           | 62,653            | 145,456          | 157,732          | 8.44%          |
| Medicare  | 50225 2140 | 17,098           | 10,196           | 6,804             | 17,232           | 17,613           | 2.21%          |
| Louisiana Teacher Retirement                    | 50231 2140 | 331,790          | 196,442          | 136,058           | 331,379          | 347,122          | 4.75%          |
| Workmen's Compensation                          | 50260 2140 | 12,790           | 5,923            | 4,077             | 12,844           | 9,721            | (24.31)%       |
| Health Benefits (Retirees)                      | 50270 2140 | 16,497           | 12,377           | 4,133             | 16,497           | 16,700           | 1.23%          |
| Sick Leave Severance Pay                        | 50281 2140 |                  |                  |                   | 6,158            |                  | (6,158)        |
| Speech Pathology & Audiology - Special Needs    |            |                  |                  |                   |                  |                  |                |
| Speech Therapists Salaries                      | 50113 2152 | 1,318,645        | 758,226          | 543,974           | 1,335,695        | 1,375,140        | 2.95%          |
| Audio Therapists Salaries                       | 50113 2153 | 106,797          | 60,168           | 42,132            | 111,839          | 115,706          | 3.46%          |
| Education Interpreter/Sign Language Interpreter | 50119 2154 | 38,876           | 10,057           |                   | 39,185           | 40,885           | 4.34%          |
| Educational Services                            | 50300 2150 |                  |                  | 7,510             |                  |                  |                |
| Travel Expense Reimbursement                    | 50582 2150 | 13,635           | 7,183            |                   | 17,930           | 17,930           |                |
| Employee Benefits                               |            |                  |                  |                   |                  |                  |                |
| Group Insurance                                 | 50210 2150 | 132,183          | 78,113           | 57,887            | 135,493          | 141,987          | 4.79%          |
| Medicare  | 50225 2150 | 19,425           | 10,922           | 8,078             | 19,746           | 20,232           | 2.46%          |
| Louisiana Teacher Retirement                    | 50231 2150 | 382,949          | 216,401          | 152,799           | 384,751          | 387,381          | 0.68%          |
| Workmen's Compensation                          | 50260 2150 | 11,559           | 5,908            | 4,192             | 11,412           | 10,807           | (5.30)%        |
| Health Benefits (Retirees)                      | 50270 2150 | 1,404            | 1,048            | 352               | 1,404            | 1,400            | (0.28)%        |
| Occupational Therapy and Related Services       |            |                  |                  |                   |                  |                  |                |
| Occupational Therapist Salaries                 | 50113 2161 | 267,453          | 170,544          | 121,456           | 292,582          | 304,342          | 4.02%          |
| Physical Therapist Salaries                     | 50113 2166 | 153,609          | 90,174           | 64,126            | 154,584          | 160,504          | 3.83%          |
| Other Therapist Salaries                        | 50100 2165 | 963              |                  |                   |                  |                  | NPB            |
| Travel Expense Reimbursement                    | 50582 2160 | 187              |                  |                   |                  |                  | NPB            |
| Employee Benefits                               |            |                  |                  |                   |                  |                  |                |
| Group Insurance                                 | 50210 2160 | 33,383           | 21,724           | 17,777            | 33,566           | 42,208           | 25.75%         |
| Medicare  | 50225 2160 | 5,513            | 3,418            | 2,432             | 5,871            | 6,108            | 4.04%          |
| Louisiana Teacher Retirement                    | 50231 2160 | 95,692           | 67,265           | 47,860            | 100,870          | 117,141          | 16.13%         |
| Workmen's Compensation                          | 50260 2160 | 3,055            | 1,851            | 1,349             | 3,223            | 3,278            | 1.71%          |
| Sick Leave Severance Pay                        | 50281 2160 |                  |                  |                   | 2,014            |                  | (100.00)%      |
| Other Pupil Support Services                    |            |                  |                  |                   |                  |                  |                |
| Other Therapists/Counselors Salaries            | 50113 2190 | 53,800           | 36,400           | 20,600            | 54,125           | 56,832           | 5.00%          |
| Travel Expense Reimbursement                    | 50582 2190 | 823              | 303              | 147               | 1,930            | 1,930            |                |
| Employee Benefits                               |            |                  |                  |                   |                  |                  |                |
| Group Insurance                                 | 50210 2190 | 6,268            | 3,651            | 2,649             | 6,269            | 6,329            | 0.96%          |
| Medicare  | 50225 2190 | 710              | 540              | 265               | 715              | 737              | 3.08%          |
| Louisiana Teacher Retirement                    | 50231 2190 |                  | 5,280            | 5,320             |                  | 14,322           | NPB            |
| Unemployment Compensation                       | 50250 2190 | 2,964            |                  |                   |                  |                  | NPB            |
| Workmen's Compensation                          | 50260 2190 | 3,182            | 399              | 151               | 2,904            | 401              | (86.19)%       |
| Health Benefits (Retirees)                      | 50270 2190 | 208,877          | 153,786          | 51,958            | 206,646          | 213,200          | 3.17%          |
| Sick Leave Severance Pay                        | 50281 2190 | 1,999            | 4,121            |                   | 9,736            | 9,736            |                |
| Total Pupil Support Services                    |            | <b>8,144,390</b> | <b>4,901,461</b> | <b>3,267,459</b>  | <b>8,360,122</b> | <b>9,023,745</b> | <b>7.94%</b>   |

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2022

Schedule 1

001 General Fund

| DESCRIPTION  | Account #  | Actual<br>6/30/2020 | Actual Through<br>3/31/2021 | Remaining Through<br>6/30/2021 | Final Budget<br>6/30/2021 | Operating Budget<br>6/30/2022 | % Change<br>from<br>6/30/2021 |
|--|------------|---------------------|-----------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|
| <u>Instructional Staff Services:</u>                                   |            |                     |                             |                                |                           |                               |                               |
| Improvement of Instructional Services - Regular Programs               |            |                     |                             |                                |                           |                               |                               |
| Supervisor/Coordinator Salaries  | 50111 2211 | \$ 97,486           | \$ 125,463                  | 41,821                         | \$ 167,284                | \$ 259,134                    | 54.91%                        |
| Clerical/Secretarial Salaries  | 50114 2211 | 96,832              | 71,099                      | 23,615                         | 97,196                    | 98,092                        | 0.92%                         |
| Travel Expense Reimbursement   | 50582 2211 | 11,682              | 5,349                       | 2,751                          | 22,340                    | 22,340                        |                               |
| Employee Benefits  |            |                     |                             |                                |                           |                               |                               |
| Group Insurance  | 50210 2211 | 20,955              | 17,665                      | 6,335                          | 24,612                    | 33,341                        | 35.47%                        |
| Medicare   | 50225 2211 | 2,818               | 2,658                       | 942                            | 3,550                     | 4,775                         | 34.51%                        |
| Louisiana Teacher Retirement   | 50231 2211 | 50,553              | 50,713                      | 17,287                         | 68,238                    | 90,024                        | 31.93%                        |
| Workmen's Compensation   | 50260 2211 | 1,503               | 1,396                       | 464                            | 1,881                     | 2,517                         | 33.81%                        |
| Health Benefits (Retirees)   | 50270 2211 | 6,626               | 4,975                       | 1,655                          | 6,642                     | 6,700                         | 0.87%                         |
| Sick Leave Severance Pay   | 50281 2211 |                     |                             |                                | 3,797                     | 3,800                         | 0.08%                         |
| Annual Leave Severance Pay   | 50282 2211 | 17,268              |                             |                                | 7,831                     | 7,800                         | (0.40)%                       |
| Improvement of Instructional Services - Special Education Programs     |            |                     |                             |                                |                           |                               |                               |
| Supervisor/Coordinator Salaries  | 50111 2212 | 77,528              | 56,215                      | 17,785                         | 80,041                    | 83,594                        | 4.44%                         |
| Employee Benefits  |            |                     |                             |                                |                           |                               |                               |
| Group Insurance  | 50210 2212 | 1,059               | 572                         | 193                            | 766                       | 766                           |                               |
| Medicare   | 50225 2212 | 1,237               | 817                         | 283                            | 1,142                     | 1,194                         | 4.55%                         |
| Louisiana Teacher Retirement   | 50231 2212 | 20,157              | 14,833                      | 4,667                          | 20,650                    | 21,065                        | 2.01%                         |
| Workmen's Compensation   | 50260 2212 | 1,246               | 512                         | 123                            | 1,206                     | 590                           | (51.08)%                      |
| Health Benefits (Retirees)   | 50270 2212 | 10,782              | 7,301                       | 2,299                          | 9,735                     | 9,800                         | 0.67%                         |
| Sick Leave Severance Pay   | 50281 2212 | 9,142               |                             |                                | 2,000                     |                               | (100.00)%                     |
| Annual Leave Severance Pay   | 50282 2212 |                     |                             |                                | 4,807                     |                               | (100.00)%                     |
| Improvement of Instructional Services - Other Special Programs         |            |                     |                             |                                |                           |                               |                               |
| Clerical/Secretarial Salaries  | 50114 2214 | 30,027              | 22,688                      | 12                             | 30,252                    | 31,596                        | 4.44%                         |
| Travel Expense Reimbursement   | 50582 2214 | 5,540               | 4,630                       | 1,270                          | 9,000                     | 9,000                         |                               |
| Employee Benefits  |            |                     |                             |                                |                           |                               |                               |
| Group Insurance  | 50210 2214 | 97                  | 73                          |                                | 98                        | 98                            |                               |
| Medicare   | 50225 2214 | 436                 | 329                         |                                | 439                       | 459                           | 4.56%                         |
| Louisiana Teacher Retirement   | 50231 2214 | 7,807               | 5,854                       |                                | 7,805                     | 7,962                         | 2.01%                         |
| Workmen's Compensation   | 50260 2214 | 2,392               | 434                         |                                | 2,381                     | 223                           | (90.63)%                      |
| Health Benefits (Retirees)   | 50270 2214 | 121                 | 92                          | 28                             | 132                       | 150                           | 13.64%                        |
| Improvement of Instructional Services - Career and Technical Education |            |                     |                             |                                |                           |                               |                               |
| Purchased Professional and Technical Services                          | 50300 2215 | 65,474              | 48,702                      | 11,798                         | 63,850                    | 63,850                        |                               |
| Improvement of Instructional Services - Other Education Programs       |            |                     |                             |                                |                           |                               |                               |
| Supervisor/Coordinator Salaries  | 50111 2219 | 147,734             | 53,910                      | 32,590                         | 84,977                    | 89,540                        | 5.37%                         |
| Employee Benefits  |            |                     |                             |                                |                           |                               |                               |
| Group Insurance  | 50210 2219 | 1,976               | 1,391                       | 509                            | 1,913                     | 1,913                         |                               |
| Medicare   | 50225 2219 | 2,230               | 743                         | 457                            | 1,162                     | 1,240                         | 6.71%                         |
| Louisiana Teacher Retirement   | 50231 2219 | 38,411              | 13,991                      | 8,509                          | 21,924                    | 22,564                        | 2.92%                         |
| Workmen's Compensation   | 50260 2219 | 1,840               | 398                         | 232                            | 1,387                     | 632                           | (54.43)%                      |
| Sick Leave Severance Pay   | 50281 2219 | 4,325               |                             |                                | 3,794                     |                               | (3,794)                       |
| Annual Leave Severance Pay   | 50282 2219 | 5,988               |                             |                                | 2,948                     |                               | (2,948)                       |
| Instruction and Curriculum Development Services                        |            |                     |                             |                                |                           |                               |                               |
| Employee Benefits  |            |                     |                             |                                |                           |                               |                               |
| Workmen's Compensation   | 50260 2220 | 2,059               | 47                          |                                | 2,274                     |                               | (100.00)%                     |
| Instructional Staff Training Services                                  |            |                     |                             |                                |                           |                               |                               |
| Staff Instructors  | 50112 2231 |                     |                             |                                |                           |                               | NPB                           |
| Stipend Pay  | 50150 2231 | 5,850               | 5,400                       | 1,982                          | 6,600                     | 7,500                         | 13.64%                        |
| Travel Expense Reimbursement   | 50582 2231 | 405                 | 243                         | 57                             | 930                       | 930                           |                               |
| Materials and Supplies   | 50610 2231 | 781                 | 670                         |                                | 500                       | 500                           |                               |
| Other Supplies   | 50600 2231 | 1,238               |                             |                                |                           |                               | NPB                           |
| Employee Benefits  |            |                     |                             |                                |                           |                               |                               |
| Social Security  | 50220 2231 | 19                  |                             |                                |                           |                               | NPB                           |
| Medicare   | 50225 2231 | 85                  | 78                          |                                |                           |                               | NPB                           |
| Louisiana Teacher Retirement   | 50231 2231 | 1,443               | 1,393                       |                                |                           |                               | NPB                           |
| Workmen's Compensation   | 50260 2231 | 302                 | 37                          |                                |                           |                               | NPB                           |
| Staff Training - Sp. Ed. - Special Needs                               |            |                     |                             |                                |                           |                               |                               |
| Employee Benefits  |            |                     |                             |                                |                           |                               |                               |
| Workmen's Compensation   | 50260 2232 |                     | 26                          |                                | 264                       |                               | (100.00)%                     |
| Instructional Staff Training - Other Programs                          |            |                     |                             |                                |                           |                               |                               |
| Other Purchased Services   | 50500 2234 | 5,540               | 290                         | 5,810                          | 6,000                     | 6,000                         |                               |
| Employee Benefits  |            |                     |                             |                                |                           |                               |                               |
| Workmen's Compensation   | 50260 2234 | 3,838               | 720                         | 30                             | 3,016                     |                               | (100.00)%                     |

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2022

Schedule 1

001 General Fund

| DESCRIPTION  | Account #  | Actual           | Actual Through | Remaining Through | Final Budget     | Operating Budget | % Change       |
|--|------------|------------------|----------------|-------------------|------------------|------------------|----------------|
|  |            | 6/30/2020        | 3/31/2021      | 6/30/2021         | 6/30/2021        | 6/30/2022        | from 6/30/2021 |
| <b>Instructional Staff Training Services -Career and Technical Education</b> |            |                  |                |                   |                  |                  |                |
| Supervisor/Coordinator Salaries  | 50111 2235 | \$ 6,358         | \$ 3,730       | 2,665             | \$ 6,395         | \$ 6,637         | 3.78%          |
| Employee Benefits  |            |                  |                |                   |                  |                  |                |
| Group Insurance  | 50210 2235 | 476              | 277            | 223               | 475              | 475              |                |
| Medicare   | 50225 2235 | 86               | 51             | 39                | 87               | 90               | 3.45%          |
| Louisiana Teacher Retirement   | 50231 2235 | 1,653            | 962            | 1,238             | 1,649            | 1,672            | 1.39%          |
| Workmen's Compensation   | 50260 2235 | 488              | 26             | 24                | 455              | 47               | (89.67)%       |
| Sick Leave Severance Pay   | 50281 2235 |                  |                |                   | 1,869            |                  | (100.00)%      |
| Staff Training - Other   |            |                  |                |                   |                  |                  |                |
| Library / Media Services   |            |                  |                |                   |                  |                  |                |
| Librarian Salaries   | 50112 2252 | 563,134          | 332,455        | 246,271           | 571,900          | 535,200          | (6.42)%        |
| Materials and Supplies   | 50610 2252 |                  |                |                   | 500              | 500              |                |
| Books and Periodicals  | 50640 2252 | 28,223           | 3,685          | 25,815            | 30,443           | 30,443           |                |
| Employee Benefits  |            |                  |                |                   |                  |                  |                |
| Group Insurance  | 50210 2252 | 55,932           | 31,996         | 20,704            | 55,933           | 47,144           | (15.71)%       |
| Medicare   | 50225 2252 | 7,241            | 4,297          | 3,233             | 7,371            | 7,044            | (4.44)%        |
| Louisiana Teacher Retirement   | 50231 2252 | 139,732          | 80,325         | 55,675            | 147,553          | 118,822          | (19.47)%       |
| Workmen's Compensation   | 50260 2252 | 3,998            | 2,361          | 1,764             | 4,066            | 3,777            | (7.11)%        |
| Health Benefits (Retirees)   | 50270 2252 | 10,492           | 6,652          | 2,248             | 10,517           | 9,000            | (14.42)%       |
| Sick Leave Severance Pay   | 50281 2252 | 69               |                |                   | 8,154            | 8,154            |                |
| <b>Other Instructional Staff Services Education</b>                          |            |                  |                |                   |                  |                  |                |
| Employee Benefits  |            |                  |                |                   |                  |                  |                |
| Health Benefits (Retirees)   | 50270 2290 | 212,632          | 967            | 206,033           | 207,899          | 191,300          | (7.98)%        |
| Annual Leave Severance Pay   | 50282 2290 |                  |                |                   | 5,715            |                  | (100.00)%      |
| <b>Total Instructional Staff Services</b>                                    |            | <b>1,793,346</b> | <b>989,493</b> | <b>749,435</b>    | <b>1,836,345</b> | <b>1,849,994</b> | <b>0.74%</b>   |
| <b>General Administration:</b>   |            |                  |                |                   |                  |                  |                |
| <b>Board of Education Services</b>   |            |                  |                |                   |                  |                  |                |
| Board Member Per Diem  | 50111 2311 | 73,200           | 54,900         | 17,500            | 73,200           | 73,200           |                |
| Pension Fund Deduction   | 50313 2310 | 337,162          | 342,307        |                   | 337,200          | 342,307          | 1.51%          |
| Election Fees  | 50316 2310 | 971              | 5,495          |                   | 100,000          | 100,000          |                |
| Legal Services   | 50332 2310 | 63,381           | 67,793         | 31,007            | 109,300          | 109,300          |                |
| Audit Services   | 50333 2310 | 40,977           | 43,003         |                   | 56,000           | 56,000           |                |
| Purchased Professional Services  | 50300 2310 | 15,250           | 3,650          | 10,450            | 3,600            | 3,600            |                |
| Liability Insurance  | 50521 2310 | 249,357          |                | 261,210           | 261,210          | 261,210          |                |
| Errors and Omissions Insurance   | 50524 2310 | 53,165           |                | 53,165            | 53,165           | 53,165           |                |
| Faithful Performance Insurance   | 50525 2310 | 10,165           |                | 10,165            | 10,165           | 10,165           |                |
| Advertising/Public Notices/Board Minutes                                     | 50540 2310 | 30,728           | 6,689          | 811               | 30,000           | 30,000           |                |
| Travel Expense Reimbursement   | 50582 2310 | 8,215            | 5,512          | 3,188             | 8,000            | 8,000            |                |
| Materials and Supplies   | 50610 2310 |                  | 275            |                   |                  |                  |                |
| Miscellaneous Expenditures   | 50800 2310 |                  | 4,300          | 4,300             | 4,000            | 4,000            |                |
| Employee Benefits  |            |                  |                |                   |                  |                  |                |
| Group Insurance  | 50210 2310 | 12,352           |                | 7,839             |                  |                  | NPB            |
| Social Security  | 50220 2310 | 4,353            | 3,373          | 1,127             | 4,498            | 4,498            |                |
| Medicare   | 50225 2310 | 1,425            | 789            | 311               | 1,056            | 1,056            |                |
| Workmen's Compensation   | 50260 2310 | 688              | 373            | 127               | 498              | 533              | 7.03%          |
| Health Benefits (Retirees)   | 50270 2310 | 8,885            | 6,664          | 2,221             | 8,885            | 9,000            | 1.29%          |
| <b>Executive Administrative Services</b>                                     |            |                  |                |                   |                  |                  |                |
| Superintendent Salary  | 50111 2321 | 220,920          | 116,700        | 38,900            | 166,400          | 155,600          | (6.49)%        |
| Clerical/Secretarial Salaries (Superintendent)                               | 50114 2321 | 50,721           | 38,255         | 13,145            | 48,722           | 50,762           | 4.19%          |
| Travel Expense Reimbursement   | 50582 2321 | 10,004           | 823            | 877               | 8,107            | 8,107            |                |
| Operational Allowance  | 50583 2321 |                  | 8,100          | 2,900             |                  | 10,800           |                |
| Materials and Supplies   | 50610 2321 | 871              | 1,286          |                   | 500              | 500              |                |
| Other Miscellaneous Expenditures   | 50800 2321 | 234,575          | 13,577         | 923               | 5,835            | 5,835            |                |
| Employee Benefits  |            |                  |                |                   |                  |                  | NPB            |
| Group Insurance  | 50210 2320 | 8,976            | 146            | 54                | 196              | 196              |                |
| Medicare   | 50225 2320 | 4,015            | 2,497          | 1,003             | 3,104            | 3,198            | 3.03%          |
| Louisiana Teacher Retirement   | 50231 2320 | 82,282           | 55,427         | 18,573            | 68,815           | 69,511           | 1.01%          |
| Workmen's Compensation   | 50260 2320 | 1,906            | 1,049          | 351               | 1,383            | 1,395            | 0.87%          |
| Health Benefits (Retirees)   | 50270 2320 | 70,634           | 48,798         | 16,202            | 66,405           | 64,500           | (2.87)%        |
| Sick Leave Severance Pay   | 50281 2320 |                  |                |                   | 4,582            |                  | (100.00)%      |
| Annual Leave Severance Pay   | 50282 2320 | 28,054           |                |                   | 26,284           | 26,000           | (1.08)%        |
| <b>Total General Administration</b>  |            | <b>1,623,231</b> | <b>831,780</b> | <b>496,351</b>    | <b>1,461,110</b> | <b>1,462,438</b> | <b>0.09%</b>   |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 1

**001 General Fund**

| DESCRIPTION  | Account #  | Actual           |                  | Actual Through   |                  | Final Budget     |                  | Operating Budget |                  | % Change from 6/30/2021 |
|--|------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
|  |            | 6/30/2020        | 6/30/2020        | 3/31/2021        | 3/31/2021        | 6/30/2021        | 6/30/2021        | 6/30/2022        | 6/30/2022        |                         |
| <b>School Administration:</b>                        |            |                  |                  |                  |                  |                  |                  |                  |                  |                         |
| Principal Salaries                                   | 50111 2410 | \$ 2,452,863     | \$ 2,452,863     | \$ 1,537,362     | \$ 1,537,362     | \$ 971,138       | \$ 2,513,473     | \$ 2,669,751     | \$ 2,669,751     | 6.22%                   |
| Assistant Principal Salaries                         | 50111 2420 | 1,658,517        | 1,658,517        | 982,409          | 982,409          | 694,091          | 1,754,303        | 1,798,164        | 1,798,164        | 2.50%                   |
| Clerical/Secretarial Salaries                        | 50114 2400 | 1,176,161        | 1,176,161        | 682,829          | 682,829          | 477,171          | 1,188,702        | 1,266,011        | 1,266,011        | 6.50%                   |
| Repairs and Maintenance                              | 50430 2400 | 748              | 748              | 956              | 956              |                  |                  |                  |                  | NPB                     |
| Rental of Equipment                                  | 50442 2400 | 45,092           | 45,092           | 12,768           | 12,768           | 7,832            | 40,834           | 40,834           | 40,834           |                         |
| Other Purchased Property Services                    | 50400 2400 |                  |                  | 260              | 260              | 315              |                  |                  |                  | NPB                     |
| Communications (phone, internet, postage)            | 50530 2400 | 8,000            | 8,000            | 1,270            | 1,270            | 2,980            | 26,350           | 26,350           | 26,350           |                         |
| Travel Expense Reimbursement                         | 50582 2400 | 1,608            | 1,608            |                  |                  |                  | 2,600            | 2,600            | 2,600            |                         |
| Technology-Related Supplies                          | 50615 2400 | 5,805            | 5,805            | 290              | 290              | 340              |                  |                  |                  | NPB                     |
| Materials and Supplies                               | 50610 2400 | 13,174           | 13,174           | 5,478            | 5,478            | 15,122           |                  |                  |                  | NPB                     |
| <b>Employee Benefits</b>                             |            |                  |                  |                  |                  |                  |                  |                  |                  |                         |
| Group Insurance                                      | 50210 2400 | 453,797          | 453,797          | 279,219          | 279,219          | 196,081          | 481,733          | 498,559          | 498,559          | 3.49%                   |
| Social Security                                      | 50220 2400 | 423              | 423              | 36               | 36               | 184              |                  |                  |                  | NPB                     |
| Medicare   | 50225 2400 | 69,190           | 69,190           | 41,523           | 41,523           | 27,977           | 70,178           | 72,381           | 72,381           | 3.14%                   |
| Louisiana Teacher Retirement                         | 50231 2400 | 1,289,722        | 1,289,722        | 778,452          | 778,452          | 527,048          | 1,329,975        | 1,360,839        | 1,360,839        | 2.32%                   |
| Other Retirement                                     | 50239 2400 | 10,461           | 10,461           | 4,748            | 4,748            | 10,174           |                  |                  |                  | (100.00)%               |
| Workmen's Compensation                               | 50260 2400 | 38,106           | 38,106           | 22,988           | 22,988           | 15,412           | 38,796           | 39,656           | 39,656           | 2.22%                   |
| Health Benefits (retirees)                           | 50270 2400 | 362,989          | 362,989          | 273,530          | 273,530          | 90,620           | 374,680          | 375,000          | 375,000          | 0.09%                   |
| Sick Leave Severance Pay                             | 50281 2400 | 29,374           | 29,374           | 11,072           | 11,072           |                  | 18,251           | 18,251           | 18,251           |                         |
| Annual Leave Severance Pay                           | 50282 2400 | 50,153           | 50,153           | 24,124           | 24,124           | 13,376           | 32,751           | 37,500           | 37,500           | 14.50%                  |
| <b>Total School Administration</b>                   |            | <b>7,666,183</b> | <b>7,666,183</b> | <b>4,659,314</b> | <b>4,659,314</b> | <b>3,039,686</b> | <b>7,882,800</b> | <b>8,205,896</b> | <b>8,205,896</b> | <b>4.10%</b>            |
| <b>Business Services:</b>                            |            |                  |                  |                  |                  |                  |                  |                  |                  |                         |
| <b>Fiscal Services</b>                               |            |                  |                  |                  |                  |                  |                  |                  |                  |                         |
| Business Manager Salary                              | 50111 2510 | 167,216          | 167,216          | 125,276          | 125,276          | 42,825           | 167,034          | 180,538          | 180,538          | 8.08%                   |
| Clerical/Secretarial Salaries                        | 50114 2510 | 379,500          | 379,500          | 235,879          | 235,879          | 110,271          | 373,032          | 349,460          | 349,460          | (6.31)%                 |
| Accountant/Auditor Salaries                          | 50118 2510 | 302,609          | 302,609          | 221,163          | 221,163          | 71,337           | 308,476          | 351,124          | 351,124          | 13.83%                  |
| Technical Services - Bank Charges                    | 50340 2510 | 37,704           | 37,704           | 23,679           | 23,679           | 8,026            | 14,000           | 14,000           | 14,000           |                         |
| Purchased Professional/Technical Services            | 50300 2510 | 3,375            | 3,375            |                  |                  |                  | 20,000           | 20,000           | 20,000           |                         |
| Rental of Equipment and Vehicles                     | 50442 2510 | 11,630           | 11,630           | 7,908            | 7,908            | 3,092            | 13,000           | 13,000           | 13,000           |                         |
| Travel Expense Reimbursement                         | 50582 2510 | 12,878           | 12,878           | 12,687           | 12,687           | 5,613            | 26,000           | 26,000           | 26,000           |                         |
| Materials and Supplies                               | 50610 2510 | 35,049           | 35,049           | 22,502           | 22,502           | 5,498            | 28,000           | 28,000           | 28,000           |                         |
| Miscellaneous  | 50800 2510 | (92,491)         | (92,491)         |                  |                  |                  | 1,500            | 1,500            | 1,500            |                         |
| <b>Employee Benefits</b>                             |            |                  |                  |                  |                  |                  |                  |                  |                  |                         |
| Group Insurance                                      | 50210 2510 | 91,492           | 91,492           | 49,863           | 49,863           | 22,742           | 87,839           | 82,297           | 82,297           | (6.31)%                 |
| Medicare   | 50225 2510 | 9,691            | 9,691            | 7,902            | 7,902            | 2,998            | 10,153           | 11,892           | 11,892           | 17.13%                  |
| Louisiana Teacher Retirement                         | 50231 2510 | 214,571          | 214,571          | 147,864          | 147,864          | 57,886           | 211,345          | 222,049          | 222,049          | 5.06%                   |
| Workmen's Compensation                               | 50260 2510 | 6,448            | 6,448            | 4,433            | 4,433            | 1,592            | 5,992            | 6,193            | 6,193            | 3.35%                   |
| Health Benefits (retirees)                           | 50270 2510 | 6,168            | 6,168            | 15,992           | 15,992           | 7,533            | 9,653            | 27,300           | 27,300           | 182.81%                 |
| Sick Leave Severance Pay                             | 50281 2510 | 10,362           | 10,362           | 8,075            | 8,075            |                  | 6,000            | 11,000           | 11,000           | 83.33%                  |
| Annual Leave Severance Pay                           | 50282 2510 | 48,494           | 48,494           | 33,927           | 33,927           |                  | 18,000           | 34,000           | 34,000           | 88.89%                  |
| <b>Purchasing Services</b>                           |            |                  |                  |                  |                  |                  |                  |                  |                  |                         |
| Other Salaries - Purchasing Services                 | 50100 2520 | 62,080           | 62,080           | 46,848           | 46,848           | 16,472           | 62,464           | 71,040           | 71,040           | NPB                     |
| Purchased Professional & Technical Services          | 50300 2520 | 1,000            | 1,000            |                  |                  | 1,000            | 1,000            | 1,000            | 1,000            |                         |
| Travel Expense Reimbursement                         | 50582 2520 | 1,219            | 1,219            | 20               | 20               |                  | 2,720            | 2,720            | 2,720            |                         |
| Materials and Supplies                               | 50610 2520 | 1,450            | 1,450            | 1,428            | 1,428            |                  | 2,500            | 2,500            | 2,500            |                         |
| Miscellaneous Expenditures                           | 50800 2520 |                  |                  |                  |                  |                  | 620              | 620              | 620              |                         |
| <b>Employee Benefits</b>                             |            |                  |                  |                  |                  |                  |                  |                  |                  |                         |
| Group Insurance                                      | 50210 2520 | 8,788            | 8,788            | 6,588            | 6,588            | 2,201            | 8,789            | 8,789            | 8,789            |                         |
| Medicare   | 50225 2520 | 750              | 750              | 566              | 566              | 204              | 750              | 887              | 887              | 18.27%                  |
| Louisiana Teacher Retirement                         | 50231 2520 | 16,141           | 16,141           | 12,087           | 12,087           | 4,313            | 16,116           | 17,903           | 17,903           | 11.09%                  |
| Workmen's Compensation                               | 50260 2520 | 441              | 441              | 333              | 333              | 117              | 444              | 501              | 501              | 12.84%                  |
| <b>Printing, Publishing and Duplicating Services</b> |            |                  |                  |                  |                  |                  |                  |                  |                  |                         |
| Clerical/Secretarial Salaries                        | 50114 2540 | 38,097           | 38,097           | 37,855           | 37,855           | 20,245           | 31,000           | 58,000           | 58,000           | 87.10%                  |
| Other Salaries - Print/Publish/Dup                   | 50100 2540 | 55,418           | 55,418           | 41,836           | 41,836           | 13,945           | 55,781           | 58,201           | 58,201           | 4.34%                   |
| Repairs and Maintenance Services                     | 50430 2540 | 1,314            | 1,314            |                  |                  |                  | 8,084            | 8,084            | 8,084            |                         |
| Rental of Equipment and Vehicles                     | 50442 2540 | 49,595           | 49,595           | 23,206           | 23,206           | 7,294            | 59,689           | 59,689           | 59,689           |                         |
| Travel Expense Reimbursement                         | 50582 2540 |                  |                  |                  |                  |                  | 600              | 600              | 600              |                         |
| Materials and Supplies                               | 50610 2540 | 46,696           | 46,696           | 22,638           | 22,638           | 22,862           | 84,913           | 84,913           | 84,913           |                         |
| <b>Employee Benefits</b>                             |            |                  |                  |                  |                  |                  |                  |                  |                  |                         |
| Group Insurance                                      | 50210 2540 | 157              | 157              | 115              | 115              | 40               | 158              | 158              | 158              |                         |
| Social Security                                      | 50220 2540 | 2,279            | 2,279            | 2,347            | 2,347            | 1,253            |                  | 3,596            | 3,596            | NPB                     |
| Medicare   | 50225 2540 | 1,345            | 1,345            | 1,147            | 1,147            | 493              | 798              | 1,674            | 1,674            | 109.77%                 |

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2022

Schedule 1

001 General Fund

| DESCRIPTION                                       | Account #  | Actual           |                  | Actual Through   |                  | Final Budget     |                   | Operating Budget  |                   | % Change from 6/30/2021 |
|---|------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------------|
|   |            | 6/30/2020        | 6/30/2020        | 3/31/2021        | 3/31/2021        | 6/30/2021        | 6/30/2021         | 6/30/2021         | 6/30/2021         |                         |
| Louisiana Teacher Retirement                      | 50231 2540 | \$ 14,758        | \$ 14,758        | 10,794           | 10,794           | 3,606            | \$ 14,392         | \$ 14,667         | 14,667            | 1.91%                   |
| Workmen's Compensation                            | 50260 2540 | 753              | 753              | 566              | 566              | 244              | 397               | 410               | 410               | 3.27%                   |
| Other Business Services                           |            |                  |                  |                  |                  |                  |                   |                   |                   |                         |
| Employee Benefits                                 |            |                  |                  |                  |                  |                  |                   |                   |                   |                         |
| Workmen's Compensation                            | 50260 2590 |                  |                  |                  |                  |                  |                   |                   |                   | NPB                     |
| Health Benefits (retirees)                        | 50270 2590 | 42,068           | 42,068           | 31,065           | 31,065           | 9,510            | 41,416            | 41,500            | 41,500            | 0.20%                   |
| Annual Leave Severance Pay                        | 50282 2590 |                  |                  |                  |                  |                  | 652               |                   |                   | (100.00)%               |
| Total Business Services                           |            | <b>1,589,042</b> | <b>1,589,042</b> | <b>1,156,586</b> | <b>1,156,586</b> | <b>443,212</b>   | <b>1,693,307</b>  | <b>1,815,805</b>  | <b>1,815,805</b>  | <b>7.23%</b>            |
| Operation and Maintenance of Plant Services       |            |                  |                  |                  |                  |                  |                   |                   |                   |                         |
| Custodian Salaries                                | 50116 2620 | 2,308,967        | 2,308,967        | 1,756,100        | 1,756,100        | 580,600          | 2,316,764         | 2,386,464         | 2,386,464         | 3.01%                   |
| Clerical/Secretarial Salaries                     | 50114 2610 |                  |                  |                  |                  |                  |                   | 32,660            | 32,660            |                         |
| Substitute/Temporary Salaries                     | 50120 2690 | 24,795           | 24,795           | 18,499           | 18,499           | 12,001           | 40,000            | 58,200            | 58,200            | 45.50%                  |
| Operation and Maintenance of Buildings            |            |                  |                  |                  |                  |                  |                   |                   |                   |                         |
| Purchased Professional and Technical Services     | 50300 2620 | 67               | 67               | 78               | 78               |                  | 200               | 200               | 200               |                         |
| Utilities Water/Sewage                            | 50411 2620 | 114,785          | 114,785          | 83,521           | 83,521           | 44,979           | 160,000           | 160,000           | 160,000           |                         |
| Disposal Services                                 | 50421 2620 | 197,044          | 197,044          | 118,138          | 118,138          | 83,062           | 220,000           | 220,000           | 220,000           |                         |
| Repairs and Maintenance Services                  | 50430 2620 | 457,864          | 457,864          | 274,651          | 274,651          | 125,349          | 496,621           | 496,621           | 496,621           |                         |
| Renting/Leasing of Land and Buildings             | 50441 2620 | 22,137           | 22,137           | 8,187            | 8,187            | 3,813            | 23,245            | 23,245            | 23,245            |                         |
| Rental of Equipment and Vehicles                  | 50442 2620 | 2,512            | 2,512            |                  |                  | 788              | 5,500             | 5,500             | 5,500             |                         |
| Property Insurance                                | 50522 2620 | 1,689,660        | 1,689,660        |                  |                  |                  | 1,689,660         | 1,689,660         | 1,689,660         |                         |
| Communications (phone/internet/post)              | 50530 2620 | 243,255          | 243,255          | 160,292          | 160,292          | 46,808           | 235,203           | 240,338           | 240,338           | 2.18%                   |
| Travel Expense Reimbursement                      | 50582 2620 | 4,404            | 4,404            | 3,072            | 3,072            | 128              | 7,905             | 7,905             | 7,905             |                         |
| Materials and Supplies                            | 50610 2620 | 654,299          | 654,299          | 533,694          | 533,694          | 254,356          | 650,000           | 650,000           | 650,000           |                         |
| Natural Gas                                       | 50621 2620 | 380,134          | 380,134          | 341,243          | 341,243          | 116,757          | 530,000           | 530,000           | 530,000           |                         |
| Electricity                                       | 50620 2620 | 1,331,261        | 1,331,261        | 975,583          | 975,583          | 1,309,417        | 1,962,701         | 1,962,701         | 1,962,701         |                         |
| Care and Upkeep of Grounds                        |            |                  |                  |                  |                  |                  |                   |                   |                   |                         |
| Lawn Care   | 50424 2630 | 435,020          | 435,020          | 298,526          | 298,526          | 129,849          | 470,823           | 470,823           | 470,823           |                         |
| Supplies  | 50600 2630 | 47,803           | 47,803           | 24,811           | 24,811           | 6,189            | 70,000            | 70,000            | 70,000            |                         |
| Care and Upkeep of Equipment                      |            |                  |                  |                  |                  |                  |                   |                   |                   |                         |
| Rental of Equipment and Vehicles                  | 50442 2640 | 19,162           | 19,162           | 11,992           | 11,992           | 7,050            | 16,100            | 16,100            | 16,100            |                         |
| Supplies  | 50600 2640 | 360              | 360              | 620              | 620              |                  |                   |                   |                   |                         |
| Vehicle Operation and Maintenance                 |            |                  |                  |                  |                  |                  |                   |                   |                   |                         |
| Repairs and Maintenance Services                  | 50430 2650 | 140,367          | 140,367          | 114,009          | 114,009          | 36,991           | 167,380           | 225,000           | 225,000           | 34.42%                  |
| Fuel  | 50626 2650 | 46,787           | 46,787           | 38,668           | 38,668           | 13,332           | 86,178            | 86,178            | 86,178            |                         |
| Supplies  | 50600 2650 | 9,382            | 9,382            | 14,980           | 14,980           | 3,320            | 8,000             | 8,000             | 8,000             |                         |
| Safety and Security                               |            |                  |                  |                  |                  |                  |                   |                   |                   |                         |
| Other Supplies                                    | 50600 2660 | 1,200            | 1,200            | 1,200            | 1,200            |                  |                   |                   |                   | NPB                     |
| Employee Benefits                                 |            |                  |                  |                  |                  |                  |                   |                   |                   |                         |
| Group Insurance                                   | 50210 2690 | 85,720           | 85,720           | 239,544          | 239,544          | 77,256           | 319,230           | 324,895           | 324,895           | 1.77%                   |
| Social Security                                   | 50220 2690 | 424              | 424              | 366              | 366              | 284              | 2,480             |                   |                   | (100.00)%               |
| Medicare  | 50225 2690 | 30,341           | 30,341           | 23,025           | 23,025           | 7,675            | 30,247            | 31,421            | 31,421            | 3.88%                   |
| Louisiana Teacher Retirement                      | 50231 2690 | 12,932           | 12,932           | 9,977            | 9,977            | 4,133            | 12,349            | 20,706            | 20,706            | 67.67%                  |
| Louisiana School Employee Retirement              | 50233 2690 | 653,488          | 653,488          | 481,182          | 481,182          | 156,318          | 642,694           | 655,357           | 655,357           | 1.97%                   |
| Unemployment Compensation                         | 50250 2690 | 2,007            | 2,007            |                  |                  | 250              |                   |                   |                   | NPB                     |
| Workmen's Compensation                            | 50260 2690 | 173,842          | 173,842          | 130,091          | 130,091          | 43,409           | 176,180           | 180,007           | 180,007           | 2.17%                   |
| Health Benefits (retirees)                        | 50270 2690 | 221,542          | 221,542          | 162,375          | 162,375          | 54,625           | 221,812           | 215,000           | 215,000           | (3.07)%                 |
| Sick Leave Severance Pay                          | 50281 2690 | 9,788            | 9,788            | 2,569            | 2,569            |                  | 4,372             | 4,372             | 4,372             |                         |
| Annual Leave Severance Pay                        | 50282 2690 | 264,132          | 264,132          | 13,509           | 13,509           | 1,891            | 14,945            | 14,945            | 14,945            |                         |
| Total Operation and Maintenance of Plant Services |            | <b>9,585,481</b> | <b>9,585,481</b> | <b>5,840,504</b> | <b>5,840,504</b> | <b>3,120,628</b> | <b>10,580,589</b> | <b>10,786,298</b> | <b>10,786,298</b> | <b>1.94%</b>            |
| Student Transportation Services:                  |            |                  |                  |                  |                  |                  |                   |                   |                   |                         |
| Supervision of Transportation Services            |            |                  |                  |                  |                  |                  |                   |                   |                   |                         |
| Supervisors/Coordinators Salaries                 | 50111 2710 | 49,560           | 49,560           | 38,175           | 38,175           | 13,325           | 49,920            | 55,808            | 55,808            | 11.79%                  |
| Secretarial/Clerical Salaries                     | 50114 2710 | 32,531           | 32,531           | 26,319           | 26,319           | 8,781            | 59,048            | 74,247            | 74,247            | 25.74%                  |
| Travel Expense Reimbursement                      | 50582 2710 | 1,577            | 1,577            | 261              | 261              |                  | 3,000             | 3,000             | 3,000             |                         |
| Materials and Supplies                            | 50610 2710 | 143              | 143              | 889              | 889              |                  | 1,000             | 1,000             | 1,000             |                         |
| Miscellaneous                                     | 50800 2710 | 2,753            | 2,753            |                  |                  |                  |                   |                   |                   | NPB                     |
| Employee Benefits                                 |            |                  |                  |                  |                  |                  |                   |                   |                   | NPB                     |
| Group Insurance                                   | 50210 2710 | 9,085            | 9,085            | 7,154            | 7,154            | 1,646            | 17,320            | 11,245            | 11,245            | (35.08)%                |
| Medicare  | 50225 2710 | 1,094            | 1,094            | 844              | 844              | 296              | 1,386             | 1,745             | 1,745             | 25.90%                  |
| Louisiana Teacher Retirement                      | 50231 2710 | 21,344           | 21,344           | 16,639           | 16,639           | 5,761            | 28,115            | 22,774            | 22,774            | (19.00)%                |
| Workmen's Compensation                            | 50260 2710 | 583              | 583              | 458              | 458              | 157              | 775               | 916               | 916               | 18.19%                  |
| Health Benefits (retirees)                        | 50270 2710 | 195,449          | 195,449          | 137,900          | 137,900          | 44,200           | 186,810           | 187,000           | 187,000           | 0.10%                   |

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2022

Schedule 1

001 General Fund

| DESCRIPTION                           | Account #  | Actual           | Actual Through   | Remaining Through | Final Budget     | Operating Budget | % Change       |
|---------------------------------------|------------|------------------|------------------|-------------------|------------------|------------------|----------------|
|                                       |            | 6/30/2020        | 3/31/2021        | 6/30/2021         | 6/30/2021        | 6/30/2022        | from 6/30/2021 |
| Annual Leave Severance Pay            | 50281 2710 | \$               | \$               |                   | \$ 973           | \$               | (100.00)%      |
| Annual Leave Severance Pay            | 50282 2710 |                  |                  |                   | 1,224            |                  | (100.00)%      |
| Regular Transportation Services       |            |                  |                  |                   |                  |                  |                |
| Aide/Attendant/Monitor Salaries       | 50115 2720 | 1,102            | 2,015            | 1,985             |                  | 6,000            | NPB            |
| Bus Driver Salaries                   | 50116 2720 | 1,924,616        | 1,157,197        | 819,303           | 1,977,109        | 2,028,555        | 2.60%          |
| Substitute Salaries                   | 50124 2720 | 82,602           | 65,975           | 29,025            | 200,000          | 200,000          |                |
| Rental of Vehicles                    | 50442 2720 | 1,517,717        | 1,173,500        | 442,001           | 1,678,880        | 1,903,700        | 13.39%         |
| Fleet Insurance                       | 50523 2720 | 165,431          |                  |                   | 165,500          | 165,500          |                |
| Operational Allowance                 | 50583 2720 | (54,040)         | (22,415)         | (7,799)           |                  |                  | NPB            |
| Materials & Supplies                  | 50610 2720 | 1,324            | 1,111            |                   | 5,000            | 5,000            |                |
| Fuel                                  | 50626 2720 | 453,320          | 366,500          | 155,500           | 677,870          | 677,870          |                |
| Miscellaneous                         | 50890 2720 |                  | 1,575            | 1,125             | 9,400            | 9,400            |                |
| Employee Benefits                     |            |                  |                  |                   |                  |                  | NPB            |
| Group Insurance                       | 50210 2720 | 341,994          | 194,533          | 139,467           | 368,316          | 357,801          | (2.85)%        |
| Social Security                       | 50220 2720 | 6,782            | 2,331            | 1,069             | 12,399           | 9,226            | (25.59)%       |
| Medicare                              | 50225 2720 | 24,716           | 15,652           | 10,348            | 26,274           | 27,146           | 3.32%          |
| Louisiana Teacher Retirement          | 50231 2720 | 10,887           | 6,976            | 5,024             | 10,269           | 10,363           | 0.92%          |
| Louisiana School Employee Retirement  | 50233 2720 | 523,688          | 328,830          | 221,170           | 525,180          | 558,283          | 6.30%          |
| Unemployment Compensation             | 50250 2720 | 1,908            |                  | 18                |                  |                  | NPB            |
| Workmen's Compensation                | 50260 2720 | 183,782          | 109,549          | 75,951            | 193,287          | 194,970          | 0.87%          |
| Health Benefits (retirees)            | 50270 2720 | 74,040           | 64,087           | 21,913            | 76,666           | 86,500           | 12.83%         |
| Accumulated Sick Leave Severance Pay  | 50281 2720 | 11,043           | 5,672            |                   | 9,521            | 9,500            | (0.22)%        |
| Special Needs Transportation Services |            |                  |                  |                   |                  |                  |                |
| Aide/Attendant/Monitor Salaries       | 50115 2730 | 247,317          | 114,149          | 71,101            | 320,980          | 355,640          | 10.80%         |
| Bus Driver Salaries                   | 50116 2730 | 131,382          | 93,384           | 66,616            | 160,415          | 164,460          | 2.52%          |
| Rental of Vehicles                    | 50442 2730 | 155,880          | 109,543          | 58,458            |                  | 198,180          |                |
| Substitute Salaries                   | 50124 2730 | 236              |                  |                   | 11,000           | 11,000           |                |
| Fleet Insurance                       | 50523 2730 | 11,816           |                  |                   | 11,820           | 11,820           |                |
| Operational Allowance                 | 50583 2730 | 6,083            | 2,324            | 2,201             | 9,123            | 8,488            | (6.96)%        |
| Fuel                                  | 50626 2730 | 67,787           |                  |                   | 72,130           | 72,130           |                |
| Employee Benefits                     |            |                  |                  |                   |                  |                  | NPB            |
| Group Insurance                       | 50210 2730 | 62,688           | 36,718           | 25,382            | 71,349           | 69,718           | (2.29)%        |
| Social Security                       | 50220 2730 | 1,531            | 418              | 382               | 683              | 682              | (0.15)%        |
| Medicare                              | 50225 2730 | 4,713            | 2,081            | 2,119             | 6,313            | 6,617            | 4.82%          |
| Louisiana Teacher Retirement          | 50231 2730 | 31,986           | 15,130           | 8,870             | 3,834            | 3,906            | 1.88%          |
| Louisiana School Employee Retirement  | 50233 2730 | 66,866           | 34,822           | 30,478            | 136,012          | 134,236          | (1.31)%        |
| Workmen's Compensation                | 50260 2730 | 35,212           | 14,524           | 10,476            | 45,497           | 47,240           | 3.83%          |
| Health Benefits (retirees)            | 50270 2730 | 18,436           | 15,323           | 5,102             | 20,447           | 20,400           | (0.23)%        |
| Accumulated Sick Leave Severance Pay  | 50281 2730 | 3,001            |                  |                   | 1,861            | 1,861            |                |
| Total Student Transportation Services |            | <b>6,429,964</b> | <b>4,140,142</b> | <b>2,271,450</b>  | <b>7,156,706</b> | <b>7,713,927</b> | <b>7.79%</b>   |

Central Services:

|   |            |         |         |        |         |         |           |
|---|------------|---------|---------|--------|---------|---------|-----------|
| Planning, Research, Development and Employee Benefits |            |         |         |        |         |         |           |
| Medicare  | 50225 2810 | 75      | 118     |        |         |         | NPB       |
| Workmen's Compensation                                | 50260 2810 | 36      | 58      |        |         |         | NPB       |
| Health Benefits (retirees)                            | 50270 2810 | 45,630  | 34,317  | 11,053 | 45,634  | 46,000  | 0.80%     |
| Accumulated Annual Leave Severance Pay                | 50282 2810 | 5,140   | 8,136   |        | 2,325   | 8,000   | 244.09%   |
| Information Services                                  |            |         |         |        |         |         |           |
| Supervisor/Coordinators Salaries                      | 50111 2820 | 10,800  | 7,200   | 2,700  | 10,800  |         | (100.00)% |
| Clerical/Secretarial Personnel Salaries               | 50114 2820 | 33,443  | 19,514  | 7,686  | 30,308  | 32,548  | 7.39%     |
| Other Salaries  | 50100 2820 | 17,652  | 13,527  | 4,473  | 17,748  | 20,978  | 18.20%    |
| Materials and Supplies                                | 50610 2820 | 348     | 591     | 1,815  | 300,000 | 315,000 | 5.00%     |
| Employee Benefits                                     |            |         |         |        |         |         |           |
| Group Insurance                                       | 50210 2820 | 6,362   | 1,480   | 440    | 10,391  | 1,302   | (87.47)%  |
| Medicare  | 50225 2820 | 875     | 615     | 1,640  | 698     | 755     | 8.17%     |
| Louisiana Teacher Retirement                          | 50231 2820 | 7,397   | 10,382  | 3,818  | 15,185  | 13,489  | (11.17)%  |
| Workmen's Compensation                                | 50260 2820 | 451     | 311     | 109    | 418     | 379     | (9.33)%   |
| Accumulated Sick Leave Severance Pay                  | 50281 2820 | 2,840   | 3,507   |        | 953     |         | (100.00)% |
| Personnel (Human Resources) Services                  |            |         |         |        |         |         |           |
| Personnel/Human Resource Director Salaries            | 50111 2831 | 91,798  | 78,836  | 23,164 | 92,296  | 95,616  | 3.60%     |
| Other Personnel Services Supervisors                  | 50111 2830 | 85,720  | 64,932  | 21,644 | 86,576  | 84,816  | (2.03)%   |
| Clerical/Secretarial Personnel Salaries               | 50114 2830 | 162,293 | 121,611 | 43,639 | 165,024 | 185,780 | 12.58%    |
| Fingerprinting and Background Check                   | 50339 2830 | 22,731  | 25,258  | 2,943  | 43,000  | 43,000  |           |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 1

**001 General Fund**

| DESCRIPTION  | Account #  | Actual<br>6/30/2020 | Actual Through<br>3/31/2021 | Remaining Through<br>6/30/2021 | Final Budget<br>6/30/2021 | Operating Budget<br>6/30/2022 | % Change<br>from<br>6/30/2021 |
|--|------------|---------------------|-----------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|
| Purchased Professional and Technical Services          | 50300 2830 | \$ 63,413           | \$ 56,318                   | 26,883                         | \$ 96,800                 | \$ 96,800                     |                               |
| Advertising and Public Notices                         | 50540 2830 | 52,160              | 25,986                      | 24,014                         | 42,300                    | 42,300                        |                               |
| Travel Expense Reimbursement                           | 50582 2830 | 9,250               | 487                         | 63                             | 16,600                    | 16,600                        |                               |
| Materials and Supplies                                 | 50610 2830 |                     | 343                         | 197                            | 3,800                     | 3,800                         |                               |
| Other Miscellaneous Expenditures                       | 50800 2830 | 19,692              | 6,996                       | 2,104                          | 9,630                     | 9,630                         |                               |
| Employee Benefits                                      |            |                     |                             |                                |                           |                               |                               |
| Group Insurance  | 50210 2830 | 34,502              | 26,712                      | 9,288                          | 35,639                    | 35,639                        |                               |
| Social Security  | 50220 2830 |                     | 218                         | 287                            |                           | 850                           | NPB                           |
| Medicare   | 50225 2830 | 4,487               | 3,483                       | 1,150                          | 4,516                     | 4,790                         | 6.07%                         |
| Louisiana Teacher Retirement                           | 50231 2830 | 64,386              | 48,296                      | 15,704                         | 64,916                    | 64,740                        | (0.27)%                       |
| Workmen's Compensation                                 | 50260 2830 | 2,424               | 1,884                       | 636                            | 2,445                     | 2,487                         | 1.72%                         |
| Accumulated Annual Leave Severance Pay                 | 50282 2830 | 1,675               |                             |                                | 178                       | 16,500                        | 9,169.66%                     |
| Administrative Technical Services (Data Processing)    |            |                     |                             |                                |                           |                               |                               |
| Supervisor/Coordinator Salaries                        | 50111 2840 | 23,281              | 55,860                      | 18,620                         | 74,480                    | 77,520                        | 4.08%                         |
| System Analysts Salaries                               | 50118 2842 | 171,779             | 122,167                     | 42,833                         | 188,170                   | 241,046                       | 28.10%                        |
| Computer Operators Salaries                            | 50119 2844 | 276,367             | 28,087                      | 9,363                          | 37,450                    | 38,670                        | 3.26%                         |
| Other Data Processing Salaries                         | 50100 2840 |                     | 174,846                     | 58,154                         | 232,217                   | 248,057                       | 6.82%                         |
| Purchased Technical Services                           | 50340 2840 | 544,974             | 101,653                     | 18,747                         | 712,813                   | 712,813                       |                               |
| Communications (phone, internet, postage)              | 50530 2840 | 557,616             | 390,372                     | 80,933                         | 687,478                   | 687,478                       |                               |
| Travel Expense Reimbursement                           | 50582 2840 | 11,051              | 7,591                       | 2,809                          | 13,810                    | 13,810                        |                               |
| Technology-Related Supplies                            | 50615 2840 | 247,298             | 212,212                     | 23,388                         | 562,180                   | 562,180                       |                               |
| Technology Software                                    | 50735 2840 | 330,865             | 308,217                     |                                | 335,472                   | 335,472                       |                               |
| Employee Benefits                                      |            |                     |                             |                                |                           |                               |                               |
| Group Insurance  | 50210 2840 | 36,543              | 30,226                      | 10,774                         | 41,275                    | 41,865                        | 1.43%                         |
| Medicare   | 50225 2840 | 6,341               | 5,144                       | 1,756                          | 7,193                     | 7,263                         | 0.97%                         |
| Louisiana Teacher Retirement                           | 50231 2840 | 113,607             | 91,715                      | 31,285                         | 128,559                   | 127,139                       | (1.10)%                       |
| Workmen's Compensation                                 | 50260 2840 | 3,349               | 2,723                       | 977                            | 3,783                     | 3,781                         | (0.05)%                       |
| Health Benefits (retirees)                             | 50270 2840 | 5,121               | 8,055                       | 2,945                          | 8,875                     | 11,600                        | 30.70%                        |
| Accumulated Sick Leave Severance Pay                   | 50281 2840 | 313                 | 1,538                       | 1,562                          | 5,737                     | 3,100                         | (45.96)%                      |
| Accumulated Annual Leave Severance Pay                 | 50282 2840 |                     |                             |                                | 1,275                     | 7,000                         | 449.02%                       |
| Other Central Service Services                         |            |                     |                             |                                |                           |                               |                               |
| All Other Salaries - Central Services                  | 50100 2890 | 27,191              | 28,964                      | 11,036                         | 33,668                    | 37,560                        | 11.56%                        |
| Employee Benefits                                      |            |                     |                             |                                |                           |                               |                               |
| Group Insurance  | 50210 2890 | 5,273               | 1,784                       | 116                            | 4,758                     | 98                            | (97.94)%                      |
| Social Security  | 50220 2890 | 299                 | 430                         | 270                            |                           | 664                           | NPB                           |
| Medicare   | 50225 2890 | 321                 | 402                         | 198                            | 438                       | 546                           | 24.66%                        |
| Louisiana Teacher Retirement                           | 50231 2890 | 5,818               | 1,848                       | 1,652                          |                           | 6,769                         | NPB                           |
| Workmen's Compensation                                 | 50260 2890 | 193                 | 206                         | 94                             | 240                       | 266                           | 10.83%                        |
| Health Benefits (retirees)                             | 50270 2890 |                     | 2,967                       | 2,033                          | 4,242                     | 7,700                         | 81.52%                        |
| <b>Total Central Services</b>                          |            | <b>3,113,181</b>    | <b>2,138,121</b>            | <b>524,995</b>                 | <b>4,182,293</b>          | <b>4,314,196</b>              | <b>3.15%</b>                  |
| <b>Total Support Service Expenditures</b>              |            | <b>39,944,818</b>   | <b>24,657,401</b>           | <b>13,913,217</b>              | <b>43,153,272</b>         | <b>45,172,299</b>             | <b>4.68%</b>                  |
| <b>NON-INSTRUCTIONAL SERVICES</b>                      |            |                     |                             |                                |                           |                               |                               |
| <b>Food Service Programs:</b>                          |            |                     |                             |                                |                           |                               |                               |
| Other Miscellaneous Expenditures                       | 50800 3100 | 1,935               |                             |                                | 4,000                     | 4,000                         |                               |
| Employee Benefits                                      |            |                     |                             |                                |                           |                               |                               |
| Workers Compensation                                   | 50260 3100 | 50                  |                             |                                |                           |                               | NPB                           |
| Health Benefits (retirees)                             | 50270 3100 | 702                 | 3,161                       | 1,054                          | 4,215                     | 4,300                         | 2.02%                         |
| <b>Total Food Service</b>                              |            | <b>2,687</b>        | <b>3,161</b>                | <b>1,054</b>                   | <b>8,215</b>              | <b>8,300</b>                  | <b>1.03%</b>                  |
| <b>Community Service Programs:</b>                     |            |                     |                             |                                |                           |                               |                               |
| Agriculture Extension                                  | 50330 3300 | 12,560              | 9,420                       | 3,140                          | 12,560                    | 12,560                        |                               |
| <b>Total Community Service</b>                         |            | <b>12,560</b>       | <b>9,420</b>                | <b>3,140</b>                   | <b>12,560</b>             | <b>12,560</b>                 |                               |
| <b>Total Non-Instructional Services</b>                |            | <b>15,247</b>       | <b>12,581</b>               | <b>4,194</b>                   | <b>20,775</b>             | <b>20,860</b>                 | <b>0.41%</b>                  |
| <b>FACILITY ACQUISITION AND CONSTRUCTION SERVICES:</b> |            |                     |                             |                                |                           |                               |                               |
| Architect/Engineering Services                         | 50334 4300 | 84,103              | 54,247                      | 36,753                         | 106,725                   | 106,725                       |                               |
| Building Improvements - Renovate/Remodel               | 50450 4600 | 17,450              |                             |                                |                           |                               | NPB                           |
| Other Purchased Property Services                      | 50400 4900 |                     |                             | 1,050                          |                           |                               | NPB                           |
| Materials and Supplies                                 | 50610 4900 |                     |                             | 4,445                          |                           |                               | NPB                           |
| <b>Total Facility Acquisition and Construction</b>     |            | <b>101,553</b>      | <b>54,247</b>               | <b>42,248</b>                  | <b>106,725</b>            | <b>106,725</b>                |                               |

LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022

Schedule 1

001 General Fund

| DESCRIPTION  | Account #  | Actual<br>6/30/2020  | Actual Through<br>3/31/2021 | Remaining Through<br>6/30/2021 | Final Budget<br>6/30/2021 | Operating Budget<br>6/30/2022 | % Change<br>from<br>6/30/2021 |
|--|------------|----------------------|-----------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|
| <b>DEBT SERVICE:</b>   |            |                      |                             |                                |                           |                               |                               |
| Interest (long-term)   | 50830 5100 | \$ 40,454            | \$ 21,150                   |                                | \$ 21,150                 | \$                            | (100.00)%                     |
| Redemption of Principal  | 50831 5100 | 435,000              | 470,000                     |                                | 470,000                   |                               | (100.00)%                     |
| Total Debt Service   |            | <b>475,454</b>       | <b>491,150</b>              |                                | <b>491,150</b>            |                               | <b>(100.00)%</b>              |
| Appropriations to Type 1 Charter Schools   |            | <b>9,239,487</b>     | <b>7,129,258</b>            | <b>2,670,280</b>               | <b>9,239,487</b>          | <b>9,799,538</b>              | <b>6.06%</b>                  |
| Total Expenditures   |            | <b>115,677,766</b>   | <b>71,382,091</b>           | <b>42,808,224</b>              | <b>122,324,902</b>        | <b>125,859,372</b>            | <b>2.89%</b>                  |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                                     |            | <b>(12,433,302)</b>  | <b>6,501,543</b>            | <b>(19,528,707)</b>            | <b>(22,532,604)</b>       | <b>(20,356,653)</b>           | <b>(9.66)%</b>                |
| <b>OTHER FINANCING SOURCES (USES):</b>   |            |                      |                             |                                |                           |                               |                               |
| <b>SOURCES:</b>  |            |                      |                             |                                |                           |                               |                               |
| Transfers of Indirect Cost (Received)  | 45210 0000 | 728,319              | 895,566                     | 369,648                        | 1,684,948                 | 2,970,406                     | 76.29%                        |
| Operating Transfers In Salaries  | 45220 0000 | 19,375,108           |                             |                                | 18,616,780                | 20,295,865                    | 9.02%                         |
| Operating Transfers In - Charter Schools   | 45220 0000 | 4,613,650            |                             |                                | 4,613,650                 | 4,704,538                     | 1.97%                         |
| Proceeds - Disposal of Real/Personal Property  | 45300 0000 | 30,922               |                             | 14,670                         |                           |                               | NPB                           |
| Operating Transfer Out - Medicaid Fund   | 50932 5200 |                      |                             |                                | (535,413)                 | (535,413)                     |                               |
| Total Other Financing Sources (Uses)   |            | <b>24,747,998</b>    | <b>895,566</b>              | <b>384,318</b>                 | <b>24,379,965</b>         | <b>27,435,396</b>             | <b>12.53%</b>                 |
| EXCESS (DEFICIENCY) OF REVENUES<br>AND OTHER SOURCES OVER<br>EXPENDITURES AND OTHER USES |            | <b>12,314,697</b>    | <b>7,397,109</b>            | <b>(19,144,389)</b>            | <b>1,847,361</b>          | <b>7,078,743</b>              | <b>283.18%</b>                |
| BEGINNING FUND BALANCE   |            | <b>7,555,679</b>     | <b>19,870,376</b>           |                                | <b>19,870,376</b>         | <b>21,717,737</b>             | <b>9.30%</b>                  |
| ENDING FUND BALANCE  |            | <b>\$ 19,870,376</b> | <b>\$ 27,267,485</b>        | <b>\$ (19,144,389)</b>         | <b>\$ 21,717,737</b>      | <b>\$ 28,796,480</b>          | <b>32.59%</b>                 |



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 2

**101 Safety Tax Fund**

| DESCRIPTION  | Account #  | Actual<br>6/30/2020 | Actual<br>Through<br>3/31/2021 | Remaining<br>Through<br>6/30/2021 | Final Budget<br>6/30/2021 | Operating<br>Budget<br>6/30/2022 | % Change<br>from<br>6/30/2021 |
|--|------------|---------------------|--------------------------------|-----------------------------------|---------------------------|----------------------------------|-------------------------------|
| <b>REVENUES FROM:</b>  |            |                     |                                |                                   |                           |                                  |                               |
| <b>LOCAL SOURCES:</b>  |            |                     |                                |                                   |                           |                                  |                               |
| Parishwide   |            |                     |                                |                                   |                           |                                  |                               |
| Ad Valorem Taxes - Renewable                                 | 41112 0000 | \$ 3,763,095        | \$ 3,735,031                   | \$ 84,969                         | \$ 3,607,335              | \$ 3,793,959                     | 5.17%                         |
| Interest on Investments                                      | 41510 0000 | 5,316               | 922                            | 178                               | 3,385                     | 900                              | (73.41)%                      |
| <b>Total Revenues</b>  |            | <b>3,768,411</b>    | <b>3,735,953</b>               | <b>85,147</b>                     | <b>3,610,720</b>          | <b>3,794,859</b>                 | <b>5.10%</b>                  |
| <b>EXPENDITURES FOR:</b>                                     |            |                     |                                |                                   |                           |                                  |                               |
| <b>INSTRUCTION:</b>  |            |                     |                                |                                   |                           |                                  |                               |
| Other Education:   |            |                     |                                |                                   |                           |                                  |                               |
| Alternative School Programs                                  |            |                     |                                |                                   |                           |                                  |                               |
| Purchased Professional Services                              | 50300 1480 | 710,409             | 335,105                        | 4,995                             | 400,000                   | 380,000                          | (5.00)%                       |
| <b>Total Other Education</b>                                 |            | <b>710,409</b>      | <b>335,105</b>                 | <b>4,995</b>                      | <b>400,000</b>            | <b>380,000</b>                   | <b>(5.00)%</b>                |
| NPB  |            |                     |                                |                                   |                           |                                  |                               |
| <b>Total Instruction Expenditures</b>                        |            | <b>710,409</b>      | <b>335,105</b>                 | <b>4,995</b>                      | <b>400,000</b>            | <b>380,000</b>                   | <b>(5.00)%</b>                |
| <b>SUPPORT SERVICES:</b>                                     |            |                     |                                |                                   |                           |                                  |                               |
| General Administration:                                      |            |                     |                                |                                   |                           |                                  |                               |
| Board of Education Services                                  |            |                     |                                |                                   |                           |                                  |                               |
| Pension Fund Deduction                                       | 50313 2315 | 121,281             | 123,132                        |                                   | 121,300                   | 123,132                          | 1.51%                         |
| Audit Services   | 50333 2311 | 1,717               | 1,801                          |                                   | 2,000                     | 2,000                            |                               |
| <b>Total General Administration</b>                          |            | <b>122,998</b>      | <b>124,934</b>                 |                                   | <b>123,300</b>            | <b>125,132</b>                   | <b>1.49%</b>                  |
| Operation and Maintenance of Plant Services                  |            |                     |                                |                                   |                           |                                  |                               |
| Supervisor Salaries  | 50111 2620 | 62,495              | 36,667                         | 25,333                            | 62,858                    | 65,276                           | 3.85%                         |
| Operation and Maintenance of Buildings                       |            |                     |                                |                                   |                           |                                  | NPB                           |
| Repairs and Maintenance Services                             | 50430 2620 |                     | 275,358                        | 89,642                            |                           |                                  | NPB                           |
| Care and Upkeep of Grounds                                   |            |                     |                                |                                   |                           |                                  | NPB                           |
| Safety and Security  |            |                     |                                |                                   |                           |                                  | NPB                           |
| Purchased Technical Services                                 | 50340 2660 |                     |                                |                                   |                           | 500,000                          | NPB                           |
| Other Purchased Property Services                            | 50400 2660 | 294,756             |                                |                                   | 300,000                   | 325,000                          | 8.33%                         |
| Other Purchased Services                                     | 50500 2660 | 7,425               | 12,585                         | 415                               | 20,000                    | 40,000                           | 100.00%                       |
| Technology-Related Supplies                                  | 50615 2660 | 191,132             | 368,037                        | 21,963                            | 995,000                   | 475,000                          | (52.26)%                      |
| Materials and Supplies                                       | 50610 2660 | 62,625              | 317,796                        | 47,204                            | 500,000                   | 665,000                          | 33.00%                        |
| Employee Benefits  |            |                     |                                |                                   |                           |                                  | NPB                           |
| Group Insurance  | 50210 2600 | 157                 | 89                             | 66                                | 158                       | 158                              |                               |
| Medicare   | 50225 2600 | 873                 | 514                            | 356                               | 878                       | 918                              | 4.56%                         |
| Teachers Retirement System                                   | 50231 2600 | 16,249              | 9,460                          | 6,540                             | 16,218                    | 16,450                           | 1.43%                         |
| Workers Compensation   | 50260 2600 | 444                 | 260                            | 190                               | 447                       | 461                              | 3.13%                         |
| <b>Total Operation and Maintenance of Plant Services</b>     |            | <b>636,155</b>      | <b>1,020,766</b>               | <b>191,709</b>                    | <b>1,895,559</b>          | <b>2,088,263</b>                 | <b>10.17%</b>                 |
| Student Transportation Services:                             |            |                     |                                |                                   |                           |                                  |                               |
| Supervision of Transportation Services                       |            |                     |                                |                                   |                           |                                  |                               |
| <b>Total Student Transportation Services</b>                 |            |                     |                                |                                   |                           |                                  | <b>NPB</b>                    |
| <b>Total Support Service Expenditures</b>                    |            | <b>759,153</b>      | <b>1,145,699</b>               | <b>191,709</b>                    | <b>2,018,859</b>          | <b>2,213,395</b>                 | <b>9.64%</b>                  |
| <b>FACILITY ACQUISITION AND CONSTRUCTION:</b>                |            |                     |                                |                                   |                           |                                  |                               |
| Architect/Engineering Services                               | 50334 4300 | 161,309             | 44,457                         |                                   | 43,860                    | 150,000                          | 242.00%                       |
| Building Improvements - Renovate/Remodel                     | 50450 4600 | 546,026             | 1,368,215                      |                                   | 1,531,765                 | 1,350,000                        | (11.87)%                      |
| Advertising and Public Notices                               | 50540 4600 | 171                 |                                |                                   | 700                       | 700                              |                               |
| Materials and Supplies                                       | 50610 4600 | 58,012              | 83,501                         |                                   | 100,000                   | 100,000                          |                               |
| <b>Total Facility Acquisition and Construction</b>           |            | <b>765,519</b>      | <b>1,496,173</b>               |                                   | <b>1,676,325</b>          | <b>1,600,700</b>                 | <b>(4.51)%</b>                |
| <b>Total Expenditures</b>                                    |            | <b>2,235,081</b>    | <b>2,976,977</b>               | <b>196,705</b>                    | <b>4,095,184</b>          | <b>4,194,095</b>                 | <b>2.42%</b>                  |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER EXPENDITURES</b> |            |                     |                                |                                   |                           |                                  |                               |
|  |            | <b>\$ 1,533,330</b> | <b>\$ 758,976</b>              | <b>\$ (111,558)</b>               | <b>\$ (484,464)</b>       | <b>\$ (399,236)</b>              | <b>(17.59)%</b>               |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |            |                     |                                |                                   |                           |                                  |                               |
| Operating Transfers Out - Charter Schools                    | 50932 5200 | (665,589)           |                                | (665,589)                         | (665,589)                 | (665,600)                        | 0.00%                         |

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2022

Schedule 2

101 Safety Tax Fund

| <u>DESCRIPTION</u>   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| Total Other Financing Sources (Uses)   |                  | \$ (665,589)                      |   | \$ (665,589)   | \$ (665,589)                            | \$ (665,600)  | 0.00%  |
| EXCESS (DEFICIENCY) OF REVENUES<br>AND OTHER SOURCES OVER<br>EXPENDITURES AND OTHER USES |                  | 867,741                           | 758,976   | (777,147)  | (1,150,053)                             | (1,064,836)   | (7.41)%  |
| BEGINNING FUND BALANCE   |                  | 4,082,123                         | 4,949,864   |  | 4,949,864                               | 3,799,811   | (23.23)%   |
| ENDING FUND BALANCE  |                  | \$ 4,949,864                      | \$ 5,708,840  | \$ (777,147)   | \$ 3,799,811                            | \$ 2,734,975  | (28.02)%   |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 3

**102 Salary Supplement Fund**

| DESCRIPTION   | Account #  | Actual<br>6/30/2020 | Actual Through<br>3/31/2021 | Remaining<br>Through<br>6/30/2021 | Final Budget<br>6/30/2021 | Operating<br>Budget<br>6/30/2022 | % Change<br>from<br>6/30/2021 |
|---|------------|---------------------|-----------------------------|-----------------------------------|---------------------------|----------------------------------|-------------------------------|
| <b>REVENUES FROM:</b>   |            |                     |                             |                                   |                           |                                  |                               |
| <b>LOCAL SOURCES:</b>   |            |                     |                             |                                   |                           |                                  |                               |
| Parishwide  |            |                     |                             |                                   |                           |                                  |                               |
| Ad Valorem Taxes - Renewable  | 41112 0000 | \$ 7,046,431        | \$ 6,993,872                | \$ 166,128                        | \$ 6,754,778              | \$ 7,104,247                     | 5.17%                         |
| Interest on Investments   | 41510 0000 | 9,732               | 460                         | 190                               | 7,000                     | 450                              | (93.57)%                      |
| Net Change in Fair Value of Investments   | 41530 0000 |                     |                             |                                   | (1,000)                   |                                  | (100.00)%                     |
| <b>Total Revenues</b>   |            | <b>7,056,163</b>    | <b>6,994,332</b>            | <b>166,318</b>                    | <b>6,760,778</b>          | <b>7,104,697</b>                 | <b>5.09%</b>                  |
| <b>EXPENDITURES FOR:</b>  |            |                     |                             |                                   |                           |                                  |                               |
| <b>SUPPORT SERVICES:</b>  |            |                     |                             |                                   |                           |                                  |                               |
| General Administration:   |            |                     |                             |                                   |                           |                                  |                               |
| Board of Education Services   |            |                     |                             |                                   |                           |                                  |                               |
| Pension Fund Deduction  | 50313 2310 | 227,099             | 230,565                     |                                   | 227,100                   | 230,565                          | 1.53%                         |
| Audit Services  | 50333 2310 | 1,365               | 1,432                       |                                   | 1,375                     | 1,450                            | 5.45%                         |
| <b>Total General Administration</b>   |            | <b>228,464</b>      | <b>231,997</b>              |                                   | <b>228,475</b>            | <b>232,015</b>                   | <b>1.55%</b>                  |
| Business Services:  |            |                     |                             |                                   |                           |                                  |                               |
| Fiscal Services   |            |                     |                             |                                   |                           |                                  |                               |
| Technical Services  | 50340 2510 |                     |                             |                                   | 320                       | 320                              |                               |
| <b>Total Business Services</b>  |            |                     |                             |                                   | <b>320</b>                | <b>320</b>                       |                               |
| <b>Total Expenditures</b>   |            | <b>228,464</b>      | <b>231,997</b>              |                                   | <b>228,795</b>            | <b>232,335</b>                   | <b>1.55%</b>                  |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER EXPENDITURES</b>                                      |            |                     |                             | <b>166,318</b>                    | <b>6,531,983</b>          | <b>6,872,362</b>                 | <b>5.21%</b>                  |
| <b>OTHER FINANCING SOURCES (USES):</b>  |            |                     |                             |                                   |                           |                                  |                               |
| Operating Transfers Out - Salaries  | 50932 5200 | (6,767,202)         |                             | (5,220,361)                       | (5,220,361)               | (4,781,799)                      | (8.40)%                       |
| Operating Transfers Out - Charter Schools   | 50932 5200 |                     |                             | (1,311,622)                       | (1,311,622)               | (2,090,563)                      | 59.39%                        |
| <b>Total Other Financing Sources (Uses)</b>   |            | <b>(6,767,202)</b>  |                             | <b>(6,531,983)</b>                | <b>(6,531,983)</b>        | <b>(6,872,362)</b>               | <b>5.21%</b>                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>AND OTHER SOURCES OVER<br/>EXPENDITURES AND OTHER USES</b> |            |                     |                             | <b>(6,365,665)</b>                |                           |                                  | <b>NPB</b>                    |
| <b>BEGINNING FUND BALANCE</b>   |            | 828,633             | 889,130                     |                                   | 889,130                   | 889,130                          |                               |
| <b>ENDING FUND BALANCE</b>  |            | <b>\$ 889,130</b>   | <b>\$ 7,651,465</b>         | <b>\$ (6,365,665)</b>             | <b>\$ 889,130</b>         | <b>\$ 889,130</b>                |                               |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 4

**103 Air Conditioning Maintenance Fund**

| DESCRIPTION  | Account #  | Actual<br>6/30/2020 | Actual<br>Through<br>3/31/2021 | Remaining<br>Through<br>6/30/2021 | Final Budget<br>6/30/2021 | Operating<br>Budget<br>6/30/2022 | % Change<br>from<br>6/30/2021 |
|--|------------|---------------------|--------------------------------|-----------------------------------|---------------------------|----------------------------------|-------------------------------|
| <b>REVENUES FROM:</b>                                    |            |                     |                                |                                   |                           |                                  |                               |
| <b>LOCAL SOURCES:</b>                                    |            |                     |                                |                                   |                           |                                  |                               |
| Parishwide   |            |                     |                                |                                   |                           |                                  |                               |
| Ad Valorem Taxes - Renewable                             | 41112 0000 | \$ 7,046,431        | \$ 6,993,872                   | \$ 161,128                        | \$ 6,754,778              | \$ 7,104,247                     | 5.17%                         |
| Interest on Investments                                  | 41510 0000 | 5,384               | 810                            | 190                               | 2,000                     | 1,000                            | (50.00)%                      |
| <b>Total Revenues</b>                                    |            | <b>7,051,815</b>    | <b>6,994,682</b>               | <b>161,318</b>                    | <b>6,756,778</b>          | <b>7,105,247</b>                 | <b>5.16%</b>                  |
| <b>EXPENDITURES FOR:</b>                                 |            |                     |                                |                                   |                           |                                  |                               |
| <b>SUPPORT SERVICES:</b>                                 |            |                     |                                |                                   |                           |                                  |                               |
| <b>General Administration:</b>                           |            |                     |                                |                                   |                           |                                  |                               |
| Board of Education Services                              |            |                     |                                |                                   |                           |                                  |                               |
| Pension Fund Deduction                                   | 50313 2310 | 227,099             | 230,565                        |                                   | 227,100                   | 230,565                          | 1.53%                         |
| Audit Services   | 50333 2310 | 2,879               | 3,021                          |                                   | 2,300                     | 3,025                            | 31.52%                        |
| <b>Total General Administration</b>                      |            | <b>229,978</b>      | <b>233,586</b>                 |                                   | <b>229,400</b>            | <b>233,590</b>                   | <b>1.83%</b>                  |
| <b>Business Services:</b>                                |            |                     |                                |                                   |                           |                                  |                               |
| Fiscal Services  |            |                     |                                |                                   |                           |                                  |                               |
| Accountant/Auditor/Budget Analyst                        | 50118 2510 | 15,520              | 11,712                         | 3,904                             | 15,616                    | 16,256                           | 4.10%                         |
| Technical Services                                       | 50340 2510 |                     |                                |                                   | 500                       | 500                              |                               |
| Employee Benefits  |            |                     |                                |                                   |                           |                                  |                               |
| Group Insurance  | 50210 2510 | 2,197               | 1,647                          | 553                               | 2,198                     | 2,198                            |                               |
| Medicare   | 50225 2510 | 187                 | 140                            | 60                                | 187                       | 197                              | 5.35%                         |
| Teachers Retirement System                               | 50231 2510 | 4,035               | 3,022                          | 1,078                             | 4,029                     | 4,097                            | 1.69%                         |
| Workmen's Compensation                                   | 50260 2510 | 110                 | 83                             | 32                                | 111                       | 115                              | 3.60%                         |
| <b>Total Business Services</b>                           |            | <b>22,049</b>       | <b>16,604</b>                  | <b>5,627</b>                      | <b>22,641</b>             | <b>23,363</b>                    | <b>3.19%</b>                  |
| <b>Operation and Maintenance of Plant Services</b>       |            |                     |                                |                                   |                           |                                  |                               |
| Supervisor Salaries                                      | 50111 2610 | 61,006              | 42,560                         | 14,440                            | 61,194                    | 57,735                           | (5.65)%                       |
| Skilled Craftsman Salaries                               | 50117 2690 | 904,391             | 685,460                        | 234,540                           | 973,584                   | 994,887                          | 2.19%                         |
| Operation and Maintenance of Buildings                   |            |                     |                                |                                   |                           |                                  |                               |
| Building Repairs and Maintenance Services                | 50430 2620 | 403,586             | 270,553                        | 59,447                            | 300,000                   | 500,000                          | 66.67%                        |
| Building Repairs and Maintenance Supplies                | 50610 2620 | 440,869             | 350,692                        | 79,308                            | 300,000                   | 350,000                          | 16.67%                        |
| Electricity  | 50622 2620 | 1,663,313           | 1,112,554                      | 487,446                           | 2,000,000                 | 2,000,000                        |                               |
| Care and Upkeep of Equipment                             |            |                     |                                |                                   |                           |                                  |                               |
| Supplies   | 50600 2640 |                     |                                |                                   | 50,000                    | 50,000                           |                               |
| Vehicle Operation and Maintenance                        |            |                     |                                |                                   |                           |                                  |                               |
| Fuel   | 50626 2650 | 11,122              | 7,602                          | 7,398                             | 31,000                    | 31,000                           |                               |
| Employee Benefits  |            |                     |                                |                                   |                           |                                  |                               |
| Group Insurance  | 50210 2690 | 122,562             | 91,772                         | 28,728                            | 136,260                   | 139,989                          | 2.74%                         |
| Medicare   | 50225 2690 | 12,711              | 9,734                          | 3,266                             | 13,376                    | 13,416                           | 0.30%                         |
| Teachers Retirement System                               | 50231 2690 | 11,519              | 8,735                          | 865                               | 11,387                    | 11,709                           | 2.83%                         |
| Louisiana School Employee Retirement                     | 50233 2690 | 270,801             | 199,153                        | 70,847                            | 284,326                   | 301,204                          | 5.94%                         |
| Workmen's Compensation                                   | 50260 2690 | 67,791              | 51,410                         | 18,590                            | 72,102                    | 72,866                           | 1.06%                         |
| Health Benefits (Retirees)                               | 50270 2690 | 47,528              | 37,860                         | 14,140                            | 49,649                    | 55,000                           | 10.78%                        |
| Sick Leave Severance Pay                                 | 50281 2690 | 4,118               | 5,117                          | 4,883                             |                           |                                  | NPB                           |
| Annual Leave Severance Pay                               | 50282 2690 | 6,672               | 16,489                         | 2,511                             |                           |                                  | NPB                           |
| <b>Total Operation and Maintenance of Plant Services</b> |            | <b>4,027,988</b>    | <b>2,889,693</b>               | <b>1,026,407</b>                  | <b>4,282,878</b>          | <b>4,577,806</b>                 | <b>6.89%</b>                  |
| <b>Total Support Service Expenditures</b>                |            | <b>4,280,016</b>    | <b>3,139,883</b>               | <b>1,032,034</b>                  | <b>4,534,919</b>          | <b>4,834,759</b>                 | <b>6.61%</b>                  |
| <b>FACILITY ACQUISITION AND CONSTRUCTION:</b>            |            |                     |                                |                                   |                           |                                  |                               |
| Architect/Engineering Services                           | 50334 4300 | 17,295              |                                |                                   |                           |                                  | NPB                           |
| Building Improvements - Renovate/Remodel                 | 50450 4600 | 267,476             |                                |                                   | 375,000                   | 375,000                          |                               |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 4

**103 Air Conditioning Maintenance Fund**

| <u>DESCRIPTION</u>   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| Total Facility Acquisition and Construction  |                  | \$ 284,771                        | \$  | \$   | \$ 375,000                              | \$ 375,000  |  |
| Total Expenditures   |                  | 4,564,787                         | 3,139,883   | 1,032,034  | 4,909,919                               | 5,209,759   | 6.11%  |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES                                  |                  | 2,487,028                         | 3,854,799   | (870,717)  | 1,846,859                               | 1,895,488   | (0.95)%  |
| <u>OTHER FINANCING SOURCES (USES):</u>   |                  |                                   |   |  |   |   |  |
| Operating Transfers In -   |                  |                                   |   |  |   |   |  |
| Operating Transfers Out - Charter Schools  | 50932 5200       | (1,846,800)                       |   | (1,846,800)  | (1,846,800)                             | (1,846,800)   |  |
| Total Other Financing Sources (Uses)   |                  | (1,846,800)                       |   | (1,846,800)  | (1,846,800)                             | (1,846,800)   |  |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES |                  | 640,228                           | 3,854,799   | (2,717,517)  | 59                                      | 48,688  | 31.52%   |
| BEGINNING FUND BALANCE   |                  | 2,140,817                         | 2,781,045   |  | 2,781,045                               | 2,781,104   |  |
| ENDING FUND BALANCE  |                  | \$ 2,781,045                      | \$ 6,635,844  | \$ (2,717,517)   | \$ 2,781,104                            | \$ 2,829,792  | (31.52)%   |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 5

**104 Retirement Supplement Fund**

| <u>DESCRIPTION</u>  | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|---|------------------|-----------------------------------|---|--|---|---|--|
| <b>REVENUES FROM:</b>   |                  |                                   |   |  |   |   |  |
| <b>LOCAL SOURCES:</b>   |                  |                                   |   |  |   |   |  |
| Parishwide  |                  |                                   |   |  |   |   |  |
| Ad Valorem Taxes - Renewable  | 41112 0000       | \$ 1,881,555                      | \$ 1,867,520  | \$ 42,480  | \$ 1,803,676                            | \$ 1,896,989  | 5.17%  |
| Interest on Investments   | 41510 0000       | 2,223                             | 117   | 48   | 1,500                                   |   | (100.00)%  |
| <b>Total Revenues</b>   |                  | <b>1,883,777</b>                  | <b>1,867,637</b>                                    | <b>42,528</b>  | <b>1,805,176</b>                        | <b>1,896,989</b>                                      | <b>5.09%</b>                                       |
| <b>EXPENDITURES FOR:</b>  |                  |                                   |   |  |   |   |  |
| <b>SUPPORT SERVICES:</b>  |                  |                                   |   |  |   |   |  |
| General Administration:   |                  |                                   |   |  |   |   |  |
| Board of Education Services   |                  |                                   |   |  |   |   |  |
| Pension Fund Deduction  | 50313 2310       | 60,641                            | 61,566  | \$   | 60,650                                  | 61,566  | 1.51%  |
| Audit Services  | 50333 2310       | 364                               | 382   | \$   | 365                                     | 385   | 5.48%  |
| <b>Total General Administration</b>   |                  | <b>61,005</b>                     | <b>61,948</b>                                       |  | <b>61,015</b>                           | <b>61,951</b>   | <b>1.53%</b>                                       |
| <b>Total Expenditures</b>   |                  | <b>61,005</b>                     | <b>61,948</b>                                       |  | <b>61,015</b>                           | <b>61,951</b>   | <b>1.53%</b>                                       |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER EXPENDITURES</b>                                      |                  | <b>1,822,773</b>                  | <b>1,805,689</b>                                    | <b>42,528</b>  | <b>1,744,161</b>                        | <b>1,835,038</b>                                      | <b>5.21%</b>                                       |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                                   |   |  |   |   |  |
| Operating Transfers Out - Salaries  | 50932 5200       | (1,805,660)                       |   | \$ (1,744,161)   | (1,744,161)                             | (1,835,038)   | 5.21%  |
| <b>Total Other Financing Sources (Uses)</b>   |                  | <b>(1,805,660)</b>                |   | <b>(1,744,161)</b>                                     | <b>(1,744,161)</b>                      | <b>(1,835,038)</b>                                    | <b>5.21%</b>                                       |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>AND OTHER SOURCES OVER<br/>EXPENDITURES AND OTHER USES</b> |                  | <b>17,113</b>                     | <b>1,805,689</b>                                    | <b>(1,701,633)</b>                                     |   |   | <b>NPB</b>   |
| <b>BEGINNING FUND BALANCE</b>   |                  | 192,652                           | 209,765   |  | 209,765                                 | 209,765   |  |
| <b>ENDING FUND BALANCE</b>  |                  | <b>\$ 209,765</b>                 | <b>\$ 2,015,453</b>                                 | <b>\$ (1,701,633)</b>                                  | <b>\$ 209,765</b>                       | <b>\$ 209,765</b>                                     |  |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 6

**011 1995 Sales Tax Salary Restricted Fund**

| <u>DESCRIPTION</u>  | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|---|------------------|-----------------------------------|---|--|---|---|--|
| <b>REVENUES FROM:</b>   |                  |                                   |   |  |   |   |  |
| <b>LOCAL SOURCES:</b>   |                  |                                   |   |  |   |   |  |
| Parishwide  |                  |                                   |   |  |   |   |  |
| Sales and Use Taxes   | 41131 0000       | \$ 13,423,503                     | \$ 8,358,765  | \$ 3,812,241   | \$ 12,076,400                           | \$ 13,423,503   | 11.15%   |
| Interest on Investments   | 41510 0000       | 16,856                            | 3,771   | 579  | 10,000                                  | 3,500   | (65.00)%   |
| Net Increase from Investments   | 41530 0000       |                                   |   |  | 1,020                                   |   | (100.00)%  |
| <b>Total Revenues</b>   |                  | <b>13,440,359</b>                 | <b>8,362,536</b>                                    | <b>3,812,820</b>                                       | <b>12,087,420</b>                       | <b>13,427,003</b>                                     | <b>11.08%</b>                                      |
| <b>EXPENDITURES FOR:</b>  |                  |                                   |   |  |   |   |  |
| <b>SUPPORT SERVICES:</b>  |                  |                                   |   |  |   |   |  |
| <b>General Administration:</b>  |                  |                                   |   |  |   |   |  |
| Board of Education Services   |                  |                                   |   |  |   |   |  |
| Audit Services  | 50333 2310       | 2,200                             | 2,309   |  | 2,200                                   | 2,300   | 4.55%  |
| <b>Total General Administration</b>   |                  | <b>2,200</b>                      | <b>2,309</b>  |  | <b>2,200</b>                            | <b>2,300</b>  | <b>4.55%</b>                                       |
| <b>Business Services</b>  |                  |                                   |   |  |   |   |  |
| Fiscal Services   |                  |                                   |   |  |   |   |  |
| Purchased Technical Services  | 50340 2510       |                                   |   |  | 325                                     | 325   |  |
| <b>Total Business Services</b>  |                  |                                   |   |  | <b>325</b>                              | <b>325</b>  |  |
| <b>Total Expenditures</b>   |                  | <b>2,200</b>                      | <b>2,309</b>  |  | <b>2,525</b>                            | <b>2,625</b>  | <b>3.96%</b>                                       |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>                                  |                  | <b>13,438,159</b>                 | <b>8,360,227</b>                                    | <b>3,812,820</b>                                       | <b>12,084,895</b>                       | <b>13,424,378</b>                                     | <b>11.08%</b>                                      |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                                   |   |  |   |   |  |
| Operating Transfers Out - Salaries  | 50932 5200       | (12,546,407)                      |   | (9,946,999)  | (9,946,999)                             | (11,048,885)  | 11.08%   |
| Operating Transfers Out - Charter Schools   | 50932 5200       |                                   |   | (2,137,801)  | (2,137,801)                             | (2,374,618)   | 11.08%   |
| <b>Total Other Financing Sources (Uses)</b>   |                  | <b>(12,546,407)</b>               |   | <b>(12,084,800)</b>                                    | <b>(12,084,800)</b>                     | <b>(13,423,503)</b>                                   | <b>11.08%</b>                                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b> |                  | <b>891,752</b>                    | <b>8,360,227</b>                                    | <b>(8,271,980)</b>                                     | <b>95</b>                               | <b>875</b>  | <b>821.05%</b>                                     |
| <b>BEGINNING FUND BALANCE</b>   |                  | <b>251,162</b>                    | <b>1,142,914</b>                                    |  | <b>1,142,914</b>                        | <b>1,143,009</b>                                      | <b>0.01%</b>                                       |
| <b>ENDING FUND BALANCE</b>  |                  | <b>\$ 1,142,914</b>               | <b>\$ 9,503,142</b>                                 | <b>\$ (8,271,980)</b>                                  | <b>\$ 1,143,009</b>                     | <b>\$ 1,143,884</b>                                   | <b>0.08%</b>                                       |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 7

**012 1995 Sales Tax Textbook Restricted Fund**

| <u>DESCRIPTION</u>  | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|---|------------------|-----------------------------------|---|--|---|---|--|
| <b>REVENUES FROM:</b>   |                  |                                   |   |  |   |   |  |
| <b>LOCAL SOURCES:</b>   |                  |                                   |   |  |   |   |  |
| Parishwide  |                  |                                   |   |  |   |   |  |
| Sales and Use Taxes   | 41131 0000       | \$ 789,618                        | \$ 491,692                                | \$ 224,308   | \$ 710,400                              | \$ 789,618  | 11.15%   |
| Interest  | 41510 0000       | 961                               | 58  | 22   | 225                                     |   | (100.00)%  |
| <b>Total Revenues</b>   |                  | <b>790,578</b>                    | <b>491,750</b>                            | <b>224,330</b>   | <b>710,625</b>                          | <b>789,618</b>  | <b>11.12%</b>                                      |
| <b>EXPENDITURES:</b>  |                  |                                   |   |  |   |   |  |
| <b>INSTRUCTION:</b>   |                  |                                   |   |  |   |   |  |
| Regular Programs:   |                  |                                   |   |  |   |   |  |
| Communication   | 50500 1100       |                                   |   | 452,000  |   | 232,193   |  |
| Textbooks/Workbooks   | 50642 1100       | 893,931                           | 324,670                                   | (74,670)   | 700,000                                 | 300,000   | (57.14)%   |
| <b>Total Regular Instruction</b>  |                  | <b>893,931</b>                    | <b>324,670</b>                            | <b>377,330</b>   | <b>700,000</b>                          | <b>532,193</b>  | <b>(23.97)%</b>                                    |
| General Administration:   |                  |                                   |   |  |   |   |  |
| Board of Education Services   |                  |                                   |   |  |   |   |  |
| Audit Services  | 50333 2310       | 306                               | 321                                       |  | 300                                     | 325   | 8.33%  |
| <b>Total General Administration</b>   |                  | <b>306</b>                        | <b>321</b>                                |  | <b>300</b>                              | <b>325</b>  | <b>8.33%</b>                                       |
| <b>Total Expenditures</b>   |                  | <b>894,237</b>                    | <b>324,991</b>                            | <b>377,330</b>   | <b>700,300</b>                          | <b>532,518</b>  | <b>(23.96)%</b>                                    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                                      |                  | <b>(103,658)</b>                  | <b>166,758</b>                            | <b>(152,999)</b>                                       | <b>10,325</b>                           | <b>257,100</b>  | <b>2,390.07%</b>                                   |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                                   |   |  |   |   |  |
| Operating Transfers Out - Charter Schools   | 50932 5200       | (257,100)                         |   | (257,100)  | (257,100)                               | (257,100)   |  |
| <b>Total Other Financing Sources (Uses)</b>   |                  | <b>(257,100)</b>                  |   | <b>(257,100)</b>                                       | <b>(257,100)</b>                        | <b>(257,100)</b>                                      |  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>AND OTHER SOURCES OVER<br/>EXPENDITURES AND OTHER USES</b> |                  | <b>(360,758)</b>                  | <b>166,758</b>                            | <b>(410,099)</b>                                       | <b>(246,775)</b>                        |   | <b>(100.00)%</b>                                   |
| <b>BEGINNING FUND BALANCE</b>   |                  | <b>672,421</b>                    | <b>311,663</b>                            |  | <b>311,663</b>                          | <b>64,888</b>   | <b>(79.18)%</b>                                    |
| <b>ENDING FUND BALANCE</b>  |                  | <b>\$ 311,663</b>                 | <b>\$ 478,421</b>                         | <b>\$ (410,099)</b>                                    | <b>\$ 64,888</b>                        | <b>\$ 64,888</b>                                      |  |



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 8

**013 1995 Sales Tax Technology Restricted Fund**

| <u>DESCRIPTION</u>  | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|---|------------------|-----------------------------------|---|--|---|---|--|
| <b>REVENUES FROM:</b>   |                  |                                   |   |  |   |   |  |
| <b>LOCAL SOURCES:</b>   |                  |                                   |   |  |   |   |  |
| Parishwide  |                  |                                   |   |  |   |   |  |
| Sales and Use Taxes   | 41131 0000       | \$ 1,579,236                      | \$ 983,384  | \$ 448,499   | \$ 1,420,800                            | \$ 1,579,236  | 11.15%   |
| Interest  | 41510 0000       | 486                               | 145   | 55   |   |   |  |
| <b>Total Revenues</b>   |                  | <b>1,579,722</b>                  | <b>983,529</b>                                      | <b>448,554</b>   | <b>1,426,800</b>                        | <b>1,579,236</b>                                      | <b>10.68%</b>                                      |
| <b>EXPENDITURES:</b>  |                  |                                   |   |  |   |   |  |
| <b>SUPPORT SERVICES:</b>  |                  |                                   |   |  |   |   |  |
| <b>General Administration:</b>  |                  |                                   |   |  |   |   |  |
| Board of Education Services   |                  |                                   |   |  |   |   |  |
| Audit Services  | 50333 2310       | 1,030                             | 1,081   |  | 1,000                                   | 1,200   | 20.00%   |
| <b>Total General Administration</b>   |                  | <b>1,030</b>                      | <b>1,081</b>  |  | <b>1,000</b>                            | <b>1,200</b>  | <b>20.00%</b>                                      |
| <b>Central Services:</b>  |                  |                                   |   |  |   |   |  |
| Administrative Technical Services   |                  |                                   |   |  |   |   |  |
| Other Salaries - Administrative Technical Services  | 50100 2840       | 331,782                           | 191,504   | 113,496  | 330,885                                 | 420,495   | 27.08%   |
| Other Purchased Services  | 50530 2840       | 50,000                            | 90,000  | 323,000  |   | 500,000   | NPB  |
| Technology-Related Supplies   | 50615 2840       | 551,571                           | 386,617   | (248,617)  | 800,000                                 | 300,000   | (62.50)%   |
| Employee Benefits   |                  |                                   |   |  |   |   | NPB  |
| Group Insurance   | 50210 2840       | 52,239                            | 26,128  | 18,872   | 69,412                                  | 78,770  | 13.48%   |
| Medicare  | 50225 2840       | 3,339                             | 2,420   | 1,580  | 3,573                                   | 5,078   | 42.12%   |
| Louisiana Teacher Retirement  | 50231 2840       | 73,753                            | 48,478  | 28,622   | 80,239                                  | 100,989   | 25.86%   |
| Workers Compensation  | 50260 2840       | 2,166                             | 1,352   | 798  | 2,357                                   | 2,774   | 17.69%   |
| <b>Total Central Services</b>   |                  | <b>1,064,850</b>                  | <b>746,499</b>                                      | <b>237,751</b>   | <b>1,286,466</b>                        | <b>1,408,106</b>                                      | <b>9.46%</b>                                       |
| <b>Total Expenditures</b>   |                  | <b>1,065,880</b>                  | <b>747,580</b>                                      | <b>237,751</b>   | <b>1,287,466</b>                        | <b>1,409,306</b>                                      | <b>9.46%</b>                                       |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                                      |                  | <b>513,842</b>                    | <b>235,949</b>                                      | <b>210,803</b>   | <b>139,334</b>                          | <b>169,930</b>  | <b>21.96%</b>                                      |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                                   |   |  |   |   |  |
| Operating Transfers Out - Charter Schools   | 50932 5200       | (100,000)                         |   | (100,000)  | (100,000)                               | (100,000)   |  |
| <b>Total Other Financing Sources (Uses)</b>   |                  | <b>(100,000)</b>                  |   | <b>(100,000)</b>                                       | <b>(100,000)</b>                        | <b>(100,000)</b>                                      |  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>AND OTHER SOURCES OVER<br/>EXPENDITURES AND OTHER USES</b> |                  | <b>413,842</b>                    | <b>235,949</b>                                      | <b>110,803</b>   | <b>39,334</b>                           | <b>69,930</b>   | <b>77.79%</b>                                      |
| <b>BEGINNING FUND BALANCE</b>   |                  | 524,086                           | 937,928   |  | 937,928                                 | 977,262   | 4.19%  |
| <b>ENDING FUND BALANCE</b>  |                  | <b>\$ 937,928</b>                 | <b>\$ 1,173,877</b>                                 | <b>\$ 110,803</b>                                      | <b>\$ 977,262</b>                       | <b>\$ 1,047,192</b>                                   | <b>7.16%</b>                                       |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 9

**004 Medicaid Fund**

| DESCRIPTION   | Account #  | Actual<br>6/30/2020 | Actual<br>Through<br>3/31/2021 | Remaining<br>Through<br>6/30/2021 | Final Budget<br>6/30/2021 | Operating<br>Budget<br>6/30/2022 | % Change<br>from<br>6/30/2021 |
|---|------------|---------------------|--------------------------------|-----------------------------------|---------------------------|----------------------------------|-------------------------------|
| <b>REVENUES FROM:</b>                               |            |                     |                                |                                   |                           |                                  |                               |
| <b>LOCAL SOURCES:</b>                               |            |                     |                                |                                   |                           |                                  |                               |
| Parishwide  |            |                     |                                |                                   |                           |                                  |                               |
| Interest on Investments                             | 41510 0000 | \$ 1,273            | \$ 93                          | \$ 7                              | \$                        |                                  | NPB                           |
| Medicaid (Therapy Services)                         | 41991 0000 | 1,154,102           | 59,683                         | 140,317                           | 841,999                   | 841,999                          |                               |
| <b>Total Revenues</b>                               |            | <b>1,155,374</b>    | <b>59,776</b>                  | <b>140,324</b>                    | <b>841,999</b>            | <b>841,999</b>                   |                               |
| <b>EXPENDITURES FOR:</b>                            |            |                     |                                |                                   |                           |                                  |                               |
| <b>INSTRUCTION:</b>                                 |            |                     |                                |                                   |                           |                                  |                               |
| Special Education Programs                          |            |                     |                                |                                   |                           |                                  |                               |
| Special Education Programs - Special Needs          |            |                     |                                |                                   |                           |                                  |                               |
| Materials & Supplies                                | 50610 1210 | 3,849               | 6,644                          | 1,056                             | 2,000                     |                                  | (100.00)%                     |
| <b>Total Special Education Programs</b>             |            | <b>3,849</b>        | <b>6,644</b>                   | <b>1,056</b>                      | <b>2,000</b>              |                                  | <b>(100.00)%</b>              |
| <b>SUPPORT SERVICES:</b>                            |            |                     |                                |                                   |                           |                                  |                               |
| <b>Pupil Support Services:</b>                      |            |                     |                                |                                   |                           |                                  |                               |
| Health Services - All Students                      |            |                     |                                |                                   |                           |                                  |                               |
| Nurse Salaries                                      | 50118 2134 | 723,698             | 425,175                        | 306,825                           | 765,750                   | 818,000                          | 6.82%                         |
| Health Service Clerical/Secretarial Salaries        | 50114 2130 | 32,323              | 24,410                         | 8,138                             | 32,548                    | 33,892                           | 4.13%                         |
| Other Salaries                                      | 50100 2130 | 147,669             | 86,791                         | 61,209                            | 148,785                   | 180,985                          | 21.64%                        |
| Purchased Professional and Technical Services       | 50300 2130 | 795                 |                                |                                   |                           |                                  | NPB                           |
| Travel Expense Reimbursement                        | 50582 2130 | 4,187               | 2,872                          | 1,128                             | 9,000                     |                                  | (100.00)%                     |
| Materials and Supplies                              | 50610 2130 | 11,943              | 24,542                         | 7,458                             | 14,000                    |                                  | (100.00)%                     |
| Employee Benefits                                   |            |                     |                                |                                   |                           |                                  |                               |
| Group Insurance                                     | 50210 2130 | 77,523              | 41,198                         | 30,302                            | 77,321                    | 86,409                           | 11.75%                        |
| Medicare  | 50225 2130 | 12,108              | 7,165                          | 5,835                             | 12,638                    | 13,648                           | 7.99%                         |
| Louisiana Teacher Retirement                        | 50231 2130 | 226,555             | 137,846                        | 97,154                            | 244,357                   | 260,294                          | 6.52%                         |
| Workmen's Compensation                              | 50260 2130 | 3,211               | 3,753                          | 2,747                             | 3,581                     | 7,288                            | 103.52%                       |
| Sick Leave Severance Pay                            | 50281 2130 | 10,276              |                                |                                   | 5,600                     |                                  | (100.00)%                     |
| Speech Pathology & Audiology - Special Needs        |            |                     |                                |                                   |                           |                                  | NPB                           |
| Supervisor Salaries                                 | 50111 2151 | 29,058              | 17,048                         | 12,177                            | 29,225                    | 30,295                           | 3.66%                         |
| Employee Benefits                                   |            |                     |                                |                                   |                           |                                  |                               |
| Group Insurance                                     | 50210 2150 | 2,378               | 1,386                          | 991                               | 2,376                     | 2,376                            |                               |
| Medicare  | 50225 2150 | 397                 | 233                            | 167                               | 400                       | 413                              | 3.25%                         |
| Louisiana Teacher Retirement                        | 50231 2150 | 7,546               | 4,398                          | 3,142                             | 7,539                     | 7,633                            | 1.25%                         |
| Workmen's Compensation                              | 50260 2150 |                     | 121                            | 86                                |                           | 213                              | NPB                           |
| Occupational Therapy and Related Services           |            |                     |                                |                                   |                           |                                  |                               |
| Travel Expense Reimbursement                        | 50582 2160 | 2,912               | 2,172                          | 828                               | 5,200                     |                                  | (100.00)%                     |
| <b>Total Pupil Support Services</b>                 |            | <b>1,292,580</b>    | <b>779,111</b>                 | <b>538,187</b>                    | <b>1,358,320</b>          | <b>1,441,446</b>                 | <b>6.12%</b>                  |
| <b>Instructional Staff Services:</b>                |            |                     |                                |                                   |                           |                                  |                               |
| Staff Training Services - Special Education         |            |                     |                                |                                   |                           |                                  |                               |
| Travel Expense Reimbursement                        | 50582 2232 | 1,525               |                                |                                   | 458                       |                                  | (100.00)%                     |
| Staff Training Services - Other Special Instruction |            |                     |                                |                                   |                           |                                  |                               |
| Other Purchased Services                            | 50500 2234 | 1,802               | 2,288                          | 62                                | 2,000                     |                                  | (100.00)%                     |
| <b>Total Instructional Staff Services</b>           |            | <b>3,327</b>        | <b>2,288</b>                   | <b>62</b>                         | <b>2,458</b>              |                                  | <b>(100.00)%</b>              |
| <b>General Administration Services</b>              |            |                     |                                |                                   |                           |                                  |                               |
| Board of Education Services                         |            |                     |                                |                                   |                           |                                  |                               |
| Audit Services                                      | 50333 2310 | 800                 | 839                            |                                   | 634                       |                                  | (100.00)%                     |
| <b>Total General Administration Services</b>        |            | <b>800</b>          | <b>839</b>                     |                                   | <b>634</b>                |                                  | <b>(100.00)%</b>              |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 9

**004 Medicaid Fund**

| <u>DESCRIPTION</u>  | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|---|------------------|-----------------------------------|---|--|---|---|--|
| <u>Operation and Maintenance of Plant Services</u>  |                  |                                   |   |  |   |   |  |
| Care and Upkeep of Equipment  |                  |                                   |   |  |   |   |  |
| Other Purchased Property Services   | 50400 2640       | \$ 3,008                          | \$ 2,400  |  | \$ 3,000                                |   | (100.00)%  |
| Safety and Security   |                  |                                   |   |  |   |   |  |
| Other Purchased Services  | 50500 2660       | 11,000                            | 66  | 134  | 11,000                                  |   | (100.00)%  |
| <b>Total Operation and Maintenance of Plant Services</b>                                  |                  | <b>14,008</b>                     | <b>2,466</b>  | <b>134</b>   | <b>14,000</b>                           |   | <b>(100.00)%</b>                                   |
| <u>Central Services:</u>  |                  |                                   |   |  |   |   |  |
| Administrative Technical Services   |                  |                                   |   |  |   |   |  |
| Materials and Supplies  | 50610 2840       |                                   |   |  |   |   | NPB  |
| <b>Total Central Services</b>   |                  |                                   |   |  |   |   | <b>NPB</b>   |
| <b>Total Support Service Expenditures</b>   |                  | <b>1,310,713</b>                  | <b>784,703</b>                                      | <b>538,384</b>   | <b>1,375,412</b>                        | <b>1,441,446</b>                                      | <b>4.80%</b>                                       |
| <b>Total Expenditures</b>   |                  | <b>1,314,562</b>                  | <b>791,348</b>                                      | <b>539,439</b>   | <b>1,377,412</b>                        | <b>1,441,446</b>                                      | <b>4.65%</b>                                       |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b> |                  | <b>(159,188)</b>                  | <b>(731,572)</b>                                    | <b>(399,115)</b>                                       | <b>(535,413)</b>                        | <b>(599,447)</b>                                      | <b>11.96%</b>                                      |
| <u>OTHER FINANCING USES:</u>  |                  |                                   |   |  |   |   |  |
| Operating Transfers In - General Fund   | 45220 0000       |                                   |   |  | 535,413                                 | 535,413   |  |
| <b>Total Other Financing Uses</b>   |                  |                                   |   |  | <b>535,413</b>                          | <b>535,413</b>  |  |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b> |                  | <b>(159,188)</b>                  | <b>(731,572)</b>                                    | <b>(399,115)</b>                                       |   | <b>(64,034)</b>                                       | <b>NPB</b>   |
| <b>BEGINNING FUND BALANCE</b>   |                  | <b>1,058,050</b>                  | <b>898,862</b>                                      |  | <b>898,862</b>                          | <b>898,862</b>  |  |
| <b>ENDING FUND BALANCE</b>  |                  | <b>\$ 898,862</b>                 | <b>\$ 167,290</b>                                   | <b>\$ (399,115)</b>                                    | <b>\$ 898,862</b>                       | <b>\$ 834,828</b>                                     | <b>(7.12)%</b>                                     |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 10

**014 Major Maintenance Fund**

| <u>DESCRIPTION</u>                                       | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| <b>REVENUES FROM:</b>                                    |                  |                                   |   |  |   |   |  |
| <b>LOCAL SOURCES:</b>                                    |                  |                                   |   |  |   |   |  |
| Parishwide   |                  |                                   |   |  |   |   |  |
| Interest   | 41510 0000       | \$ 541                            | \$ 76                                     | \$ 14  | \$                                      |   | NPB  |
| Earnings on 16th Section Property                        | 41541 0000       | 42,558                            | 2,372                                     | 4,128  | 50,000                                  | 2,300   | (95.40)%   |
| <b>Total Revenues</b>                                    |                  | <b>43,099</b>                     | <b>2,448</b>                              | <b>4,142</b>   | <b>50,000</b>                           | <b>2,300</b>  | <b>(95.40)%</b>                                    |
| <b>EXPENDITURES FOR:</b>                                 |                  |                                   |   |  |   |   |  |
| <b>SUPPORT SERVICES:</b>                                 |                  |                                   |   |  |   |   |  |
| <b>General Administration:</b>                           |                  |                                   |   |  |   |   |  |
| Board of Education Services                              |                  |                                   |   |  |   |   |  |
| Audit Services   | 50333 2310       | 350                               | 367                                       |  | 350                                     | 375   | 25   |
| <b>Total General Administration</b>                      |                  | <b>350</b>                        | <b>367</b>                                |  | <b>350</b>                              | <b>375</b>  | <b>7.14%</b>                                       |
| <b>Operation and Maintenance of Plant Services</b>       |                  |                                   |   |  |   |   |  |
| Operation and Maintenance of Buildings                   |                  |                                   |   |  |   |   |  |
| Purchased Professional Services                          | 50300 2620       | 95                                |   |  | 100                                     |   |  |
| Other Equipment  | 50700 2600       | 39,216                            |   |  |   |   |  |
| <b>Total Operation and Maintenance of Plant Services</b> |                  | <b>39,311</b>                     |   |  | <b>100</b>                              |   |  |
| <b>FACILITY ACQUISITION AND CONSTRUCTION SERVICES:</b>   |                  |                                   |   |  |   |   |  |
| Architect/Engineering Services                           | 50334 4300       | 57,700                            |   |  |   |   | NPB  |
| Other Purchased Property Services                        | 50400 4900       | 86,583                            |   |  |   |   | NPB  |
| <b>Total Facility Acquisition and Construction</b>       |                  | <b>144,283</b>                    |   |  |   |   | <b>NPB</b>   |
| <b>Total Expenditures</b>                                |                  | <b>183,945</b>                    | <b>367</b>                                |  | <b>450</b>                              | <b>375</b>  | <b>(16.67)%</b>                                    |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b> |                  | <b>(140,845)</b>                  | <b>2,081</b>                              | <b>4,142</b>   | <b>49,550</b>                           | <b>1,925</b>  | <b>(96.12)%</b>                                    |
| <b>BEGINNING FUND BALANCE</b>                            |                  |                                   | <b>(140,845)</b>                          |  | <b>(140,845)</b>                        | <b>(91,295)</b>                                       | <b>(35.18)%</b>                                    |
| <b>ENDING FUND BALANCE</b>                               |                  | <b>\$ (140,845)</b>               | <b>\$ (138,764)</b>                       | <b>\$ 4,142</b>  | <b>\$ (91,295)</b>                      | <b>\$ (89,370)</b>                                    | <b>(2.11)%</b>                                     |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 11

**015 Sixteenth Section Land Fund**

| <u>DESCRIPTION</u>                                       | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| <b>REVENUES FROM:</b>                                    |                  |                                   |   |  |   |   |  |
| <b>LOCAL SOURCES:</b>                                    |                  |                                   |   |  |   |   |  |
| Parishwide   |                  |                                   |   |  |   |   |  |
| Interest on Investments                                  | 41510 0000       | \$ 232                            | \$ 143  | \$ 57  | \$                                      | \$  | NPB  |
| Earnings on 16th Section Property                        | 41541 0000       | 45,926                            | 39,827  | 5,173  | 37,000                                  | 40,000  | 8.11%  |
| Judgements - Local                                       | 41935 0000       |                                   | 421,972   |  |   |   |  |
| <b>Total Revenues</b>                                    |                  | <b>46,158</b>                     | <b>461,942</b>                                      | <b>5,230</b>   | <b>37,000</b>                           | <b>40,000</b>   | <b>8.11%</b>                                       |
| <b>EXPENDITURES FOR:</b>                                 |                  |                                   |   |  |   |   |  |
| <b>SUPPORT SERVICES:</b>                                 |                  |                                   |   |  |   |   |  |
| General Administration:                                  |                  |                                   |   |  |   |   |  |
| Board of Education Services                              |                  |                                   |   |  |   |   |  |
| Audit Services   | 50333 2310       | 28,567                            | 13,071  | 13,429   | 28,853                                  | 29,000  | 0.51%  |
| Advertising  | 50540 2310       | 945                               | 373   |  |   |   | NPB  |
| <b>Total General Administration</b>                      |                  | <b>29,512</b>                     | <b>13,444</b>                                       | <b>13,429</b>  | <b>28,853</b>                           | <b>29,000</b>   | <b>0.51%</b>                                       |
| Operation and Maintenance of Plant Services              |                  |                                   |   |  |   |   |  |
| Care and Upkeep of Grounds                               |                  |                                   |   |  |   |   |  |
| Other Purchased Property Services                        | 50400 2630       | 7,224                             |   |  |   |   | NPB  |
| Supplies   | 50600 2630       |                                   |   |  | 4,040                                   | 4,040   |  |
| <b>Total Operation and Maintenance of Plant Services</b> |                  | <b>7,224</b>                      |   |  | <b>4,040</b>                            | <b>4,040</b>  |  |
| <b>Total Expenditures</b>                                |                  | <b>36,736</b>                     | <b>13,444</b>                                       | <b>13,429</b>  | <b>32,893</b>                           | <b>33,040</b>   | <b>1.02%</b>                                       |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b> |                  | <b>9,422</b>                      | <b>448,498</b>                                      | <b>(8,199)</b>   | <b>4,107</b>                            | <b>6,960</b>  | <b>7.09%</b>                                       |
| <b>BEGINNING FUND BALANCE</b>                            |                  | 242,060                           | 251,482   |  | 251,482                                 | 255,589   | 4,107  |
| <b>ENDING FUND BALANCE</b>                               |                  | <b>\$ 251,482</b>                 | <b>\$ 699,980</b>                                   | <b>\$ (8,199)</b>                                      | <b>\$ 255,589</b>                       | <b>\$ 262,549</b>                                     | <b>2.72%</b>                                       |

**LAFORCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 12

**105 Child Nutrition Fund**

| DESCRIPTION  | Account #  | Actual<br>6/30/2020 | Actual<br>Through<br>3/31/2021 | Remaining<br>Through<br>6/30/2021 | Final Budget<br>6/30/2021 | Operating<br>Budget<br>6/30/2022 | % Change<br>from<br>6/30/2021 |
|--|------------|---------------------|--------------------------------|-----------------------------------|---------------------------|----------------------------------|-------------------------------|
| <b>REVENUES :</b>  |            |                     |                                |                                   |                           |                                  |                               |
| <b>LOCAL SOURCES:</b>                                    |            |                     |                                |                                   |                           |                                  |                               |
| Parishwide   |            |                     |                                |                                   |                           |                                  |                               |
| Interest on Investments                                  | 41510 0000 | \$ 30,858           | \$ 2,536                       | \$ 911                            | \$ 30,000                 | \$ 20,000                        | (33.33)%                      |
| Food Service Income from Meals                           | 41610 0000 | 1,000,922           | 190,994                        | 50,665                            | 1,200,000                 | 1,200,000                        |                               |
| Food Service Income from Extra Sales                     | 41620 0000 | 99,100              | 81                             | 1                                 | 120,000                   | 120,000                          |                               |
| <b>Total Local Sources</b>                               |            | <b>1,130,880</b>    | <b>193,612</b>                 | <b>51,577</b>                     | <b>1,350,000</b>          | <b>1,340,000</b>                 | <b>(0.74)%</b>                |
| <b>STATE SOURCES:</b>                                    |            |                     |                                |                                   |                           |                                  |                               |
| Unrestricted   |            |                     |                                |                                   |                           |                                  |                               |
| State Public School Fund (MFP) - School Lunch            | 43110 0000 | 1,446,100           | 964,067                        | 482,033                           | 1,546,100                 | 1,446,100                        | (6.47)%                       |
| <b>Total State Sources</b>                               |            | <b>1,446,100</b>    | <b>964,067</b>                 | <b>482,033</b>                    | <b>1,546,100</b>          | <b>1,446,100</b>                 | <b>(6.47)%</b>                |
| <b>FEDERAL SOURCES:</b>                                  |            |                     |                                |                                   |                           |                                  |                               |
| Restricted - Through State:                              |            |                     |                                |                                   |                           |                                  |                               |
| School Food Service - Section Four Reimbursement         | 44515 0760 | 447,365             | 13,621                         |                                   | 450,000                   | 450,000                          |                               |
| School Food Service - Section Eleven Reimbursement       | 44515 0761 | 3,134,438           | 101,526                        |                                   | 3,500,000                 | 3,500,000                        |                               |
| School Food Service - Snack Reimbursement                | 44515 0762 | 61,719              | 1,266                          |                                   | 65,000                    | 65,000                           |                               |
| School Food Service - Breakfast Reimbursement            | 44515 0763 | 1,045,072           | 40,668                         |                                   | 1,300,000                 | 1,300,000                        |                               |
| School Food Service - Menu Certification Reimbursement   | 44515 0765 | 92,105              | 2,724                          |                                   | 100,900                   |                                  | (100.00)%                     |
| School Food Service - SFSP Operating                     | 44515 0766 |                     | 2,512,603                      | 2,815,268                         |                           | 100,900                          |                               |
| School Food Service - Admin Rates                        | 44515 0767 |                     | 259,803                        | 290,801                           |                           |                                  |                               |
| Revenue for/on Behalf of LEA:                            |            |                     |                                |                                   |                           |                                  |                               |
| Value of USDA Commodities                                | 44920 0000 | 504,590             | 465,654                        | 75,433                            | 505,000                   | 505,000                          |                               |
| <b>Total Federal Sources</b>                             |            | <b>5,285,288</b>    | <b>3,397,865</b>               | <b>3,181,502</b>                  | <b>5,920,900</b>          | <b>5,920,900</b>                 |                               |
| <b>Total Revenues</b>                                    |            | <b>7,862,268</b>    | <b>4,555,544</b>               | <b>3,715,113</b>                  | <b>8,817,000</b>          | <b>8,707,000</b>                 | <b>(1.25)%</b>                |
| <b>EXPENDITURES FOR:</b>                                 |            |                     |                                |                                   |                           |                                  |                               |
| <b>SUPPORT SERVICES</b>                                  |            |                     |                                |                                   |                           |                                  |                               |
| Operation and Maintenance of Plant Services              |            |                     |                                |                                   |                           |                                  |                               |
| Operation and Maintenance of Buildings                   |            |                     |                                |                                   |                           |                                  |                               |
| Materials and Supplies                                   | 50610 2620 | 273                 |                                |                                   | 1,000                     | 815                              | (18.50)%                      |
| Care and Upkeep of Equipment                             |            |                     |                                |                                   |                           |                                  |                               |
| Repairs and Maintenance Services                         | 50430 2640 | 48,615              | 15,781                         | 2,432                             | 25,000                    |                                  | (100.00)%                     |
| Materials and Supplies                                   | 50610 2640 | 36,778              | 35,963                         | 17,187                            | 40,000                    | 32,600                           | (18.50)%                      |
| <b>Total Operation and Maintenance of Plant Services</b> |            | <b>85,667</b>       | <b>51,743</b>                  | <b>19,618</b>                     | <b>66,000</b>             | <b>33,415</b>                    | <b>(137.00)%</b>              |
| Central Services   |            |                     |                                |                                   |                           |                                  |                               |
| Administrative Technical Services                        |            |                     |                                |                                   |                           |                                  |                               |
| System Analysts Salaries                                 | 50118 2842 | 13,437              | 10,139                         | 3,380                             | 13,519                    | 14,063                           | 4.02%                         |
| Employee Benefits  |            |                     |                                |                                   |                           |                                  |                               |
| Group Insurance  | 50210 2840 | 19                  | 15                             | 5                                 | 20                        | 20                               |                               |
| Medicare   | 50225 2840 | 195                 | 147                            | 49                                | 197                       | 204                              | 3.55%                         |
| Louisiana Teacher Retirement                             | 50231 2840 | 3,494               | 2,616                          | 872                               | 3,488                     | 3,544                            | 1.61%                         |
| Workmen's Compensation                                   | 50260 2840 | 95                  | 72                             | 24                                | 96                        | 100                              | 4.17%                         |
| <b>Total Central Services</b>                            |            | <b>17,240</b>       | <b>12,988</b>                  | <b>4,330</b>                      | <b>17,320</b>             | <b>17,931</b>                    | <b>13.35%</b>                 |
| <b>Total Support Service Expenditures</b>                |            | <b>102,907</b>      | <b>64,732</b>                  | <b>23,948</b>                     | <b>83,320</b>             | <b>51,346</b>                    | <b>(38.37)%</b>               |
| <b>NON-INSTRUCTIONAL SERVICES</b>                        |            |                     |                                |                                   |                           |                                  |                               |
| Food Service Programs:                                   |            |                     |                                |                                   |                           |                                  |                               |
| Administrative Salaries                                  | 50111 3100 | 890,434             | 518,956                        | 340,561                           | 865,956                   | 905,861                          | 4.61%                         |
| Clerical/Secretarial Salaries                            | 50114 3100 | 98,450              | 71,428                         | 23,809                            | 124,650                   | 100,002                          | (19.77)%                      |
| Service Worker Salaries                                  | 50116 3100 | 2,147,163           | 1,172,867                      | 792,233                           | 2,141,176                 | 2,493,329                        | 16.45%                        |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 12

**105 Child Nutrition Fund**

| DESCRIPTION  | Account #  | Actual<br>6/30/2020 | Actual<br>Through<br>3/31/2021 | Remaining<br>Through<br>6/30/2021 | Final Budget<br>6/30/2021 | Operating<br>Budget<br>6/30/2022 | % Change<br>from<br>6/30/2021 |
|--|------------|---------------------|--------------------------------|-----------------------------------|---------------------------|----------------------------------|-------------------------------|
| Substitute Salaries  | 50124 3100 | \$                  | \$                             | \$                                | \$ 20,000                 | \$                               | (100.00)%                     |
| Repairs and Maintenance Services   | 50430 3100 | 31,371              | 40,581                         | 8,470                             | 50,000                    | 40,750                           | (18.50)%                      |
| Rental of Equipment and Vehicles   | 50442 3100 | 1,044               | 708                            | 1,292                             | 2,000                     | 1,630                            | (18.50)%                      |
| Telephone and Postage  | 50530 3100 | 200                 | 200                            |                                   | 8,500                     | 6,927                            | (18.51)%                      |
| Advertising  | 50540 3100 | 1,449               | 402                            | 1,000                             | 2,000                     | 1,630                            | (18.50)%                      |
| Printing and Binding   | 50550 3100 | 2,724               | 1,708                          |                                   | 5,000                     | 4,075                            | (18.50)%                      |
| Travel Expense Reimbursement   | 50582 3100 | 16,036              | 3,450                          | 2,000                             | 20,000                    | 16,300                           | (18.50)%                      |
| Materials and Supplies   | 50610 3100 | 253,184             | 228,774                        | 71,226                            | 300,000                   | 244,500                          | (18.50)%                      |
| Energy (Gas, Electricity, etc.)  | 50620 3100 | 1,630               | 1,974                          | 526                               | 2,000                     | 1,630                            | (18.50)%                      |
| Food - Purchased   | 50631 3100 | 2,152,741           | 1,541,553                      | 658,447                           | 2,700,000                 | 2,200,500                        | (18.50)%                      |
| Food - Commodities   | 50632 3100 | 480,397             | 425,897                        | 134,882                           | 500,000                   | 407,500                          | (18.50)%                      |
| Technology Software  | 50735 3100 | 30,963              | 30,963                         | 37                                | 31,000                    | 25,265                           | (18.50)%                      |
| Equipment  | 50730 3100 | 109,279             |                                | 45,320                            | 73,000                    | 59,495                           | (18.50)%                      |
| Miscellaneous  | 50890 3100 | 32,017              | 41,738                         | 6,262                             | 30,000                    | 24,450                           | (18.50)%                      |
| Employee Benefits  |            |                     |                                |                                   |                           |                                  |                               |
| Group Insurance  | 50210 3100 | 502,109             | 280,054                        | 184,946                           | 562,237                   | 604,991                          | 7.60%                         |
| Social Security  | 50220 3100 | 11,554              | 7,456                          | 3,044                             | 15,000                    | 8,854                            | (40.97)%                      |
| Medicare   | 50225 3100 | 37,821              | 21,455                         | 14,545                            | 37,123                    | 42,880                           | 15.51%                        |
| Louisiana Teacher Retirement   | 50231 3100 | 727,357             | 370,661                        | 264,339                           | 769,930                   | 749,720                          | (2.62)%                       |
| Louisiana School Employee Retirement                                       | 50233 3100 | 14,711              | 9,874                          | 4,126                             | 8,781                     | 24,889                           | 183.44%                       |
| Workers Compensation   | 50260 3100 | 218,599             | 120,999                        | 84,001                            | 216,115                   | 236,809                          | 9.58%                         |
| Health Benefits (retirees)   | 50270 3100 | 274,845             | 188,939                        | 62,061                            | 263,667                   | 265,000                          | 0.51%                         |
| Sick Leave Severance Pay   | 50281 3100 | 6,408               | 9,052                          | 4,948                             |                           |                                  | NPB                           |
| Annual Leave Severance Pay   | 50282 3100 |                     |                                |                                   |                           |                                  | NPB                           |
| <b>Total Food Service</b>  |            | <b>8,042,485</b>    | <b>5,089,687</b>               | <b>2,708,076</b>                  | <b>8,748,135</b>          | <b>8,466,987</b>                 | <b>(3.21)%</b>                |
| <b>Total Non-Instructional Service Expenditures</b>                        |            | <b>8,042,485</b>    | <b>5,089,687</b>               | <b>2,708,076</b>                  | <b>8,748,135</b>          | <b>8,466,987</b>                 | <b>(3.21)%</b>                |
| <b>Total Expenditures</b>  |            | <b>8,145,392</b>    | <b>5,154,419</b>               | <b>2,732,025</b>                  | <b>8,831,455</b>          | <b>8,518,333</b>                 | <b>(3.55)%</b>                |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>                   |            | <b>(283,124)</b>    | <b>(598,875)</b>               | <b>983,088</b>                    | <b>(14,455)</b>           | <b>188,667</b>                   | <b>(1,405.20)%</b>            |
| <b>OTHER FINANCING SOURCES (USES):</b>                                     |            |                     |                                |                                   |                           |                                  |                               |
| Proceeds - Disposal Of Real/Personal Property                              | 45300 0000 | 127                 | 160                            |                                   | 300                       |                                  | (100.00)%                     |
| Operating Transfers Out - Charter Schools                                  | 50932 5200 |                     |                                |                                   |                           |                                  | NPB                           |
| <b>Total Other Financing Sources (Uses)</b>                                |            | <b>127</b>          | <b>160</b>                     |                                   | <b>300</b>                |                                  | <b>(100.00)%</b>              |
| <b>EXCESS OF (DEFICIENCY) REVENUES AND OTHER SOURCES OVER EXPENDITURES</b> |            | <b>(282,997)</b>    | <b>(598,715)</b>               | <b>983,088</b>                    | <b>(14,155)</b>           | <b>188,667</b>                   | <b>(1,432.86)%</b>            |
| <b>BEGINNING FUND BALANCE</b>  |            | <b>1,409,569</b>    | <b>1,126,572</b>               |                                   | <b>1,126,572</b>          | <b>1,112,417</b>                 | <b>(1.26)%</b>                |
| <b>ENDING FUND BALANCE</b>   |            | <b>\$ 1,126,572</b> | <b>\$ 527,856</b>              | <b>\$ 983,088</b>                 | <b>\$ 1,112,417</b>       | <b>\$ 1,301,084</b>              | <b>16.96%</b>                 |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 13

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

| <u>DESCRIPTION</u>   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| <b>REVENUES FROM:</b>  |                  |                                   |   |  |   |   |  |
| <b>LOCAL SOURCES:</b>  |                  |                                   |   |  |   |   |  |
| Parishwide:  |                  |                                   |   |  |   |   |  |
| Interest on Investments  | 41510 0000       | \$                                | \$  | \$   | \$                                      | \$  | NPB  |
| Total Revenues   |                  |                                   |   |  |   |   | <b>NPB</b>   |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES                                  |                  |                                   |   |  |   |   |  |
|  |                  |                                   |   |  |   |   |  |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES                                  |                  |                                   |   |  |   |   |  |
|  |                  |                                   |   |  |   |   |  |
| <b>OTHER FINANCING SOURCES (USES):</b>   |                  |                                   |   |  |   |   |  |
| Transfers Out - Group Health Fund  | 50932 5200       |                                   |   |  |   |   | NPB  |
| Total Other Financing Sources (Uses)   |                  |                                   |   |  |   |   | <b>NPB</b>   |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES |                  |                                   |   |  |   |   |  |
|  |                  |                                   |   |  |   |   |  |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES |                  |                                   |   |  |   |   |  |
|  |                  |                                   |   |  |   |   |  |
| BEGINNING FUND BALANCE   |                  | 6,556                             | 6,556   |  | 6,556                                   | 6,556   |  |
| ENDING FUND BALANCE  |                  | <b>\$ 6,556</b>                   | <b>\$ 6,556</b>                                     | <b>\$</b>  | <b>\$ 6,556</b>                         | <b>\$ 6,556</b>                                       |  |



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 14

**107 CARES Act - THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT Fund**

| DESCRIPTION:   | Account #  | Actual<br>6/30/2020 | Actual<br>Through<br>3/31/2021 | Remaining<br>Through<br>6/30/2021 | Final Budget<br>6/30/2021 | Operating<br>Budget<br>6/30/2022 | % Change<br>from<br>6/30/2021 |
|--|------------|---------------------|--------------------------------|-----------------------------------|---------------------------|----------------------------------|-------------------------------|
| <b>REVENUES FROM:</b>  |            |                     |                                |                                   |                           |                                  |                               |
| <b>FEDERAL SOURCES:</b>  |            |                     |                                |                                   |                           |                                  |                               |
| Unrestricted - Through State:  |            |                     |                                |                                   |                           |                                  |                               |
| The CARES Act - The Coronavirus Aid, Relief, and Economic Security Act | 44290 0000 | \$ 2,204,246        | \$ 2,204,246                   | \$ 2,558,735                      | \$ 4,762,981              | \$ 10,850,716                    |                               |
| Total Federal Revenue Sources  |            |                     | <b>2,204,246</b>               | <b>2,558,735</b>                  | <b>4,762,981</b>          | <b>10,850,716</b>                | 127.81%                       |
| Total Revenues   |            |                     | <b>2,204,246</b>               | <b>2,558,735</b>                  | <b>4,762,981</b>          | <b>10,850,716</b>                | 127.81%                       |
| <b>EXPENDITURES FOR:</b>   |            |                     |                                |                                   |                           |                                  |                               |
| <b>INSTRUCTION:</b>  |            |                     |                                |                                   |                           |                                  |                               |
| <b>Regular Programs:</b>   |            |                     |                                |                                   |                           |                                  |                               |
| Elementary Teacher Salaries  | 50112 1110 |                     | 35,745                         | (35,745)                          |                           |                                  | NPB                           |
| Other Instructional Salaries   | 50100 1100 |                     | 1,041                          | (1,041)                           |                           |                                  | NPB                           |
| Purchased Professional and Technical Services                          | 50300 1100 |                     | 2,400                          | 21,600                            | 24,000                    |                                  | (100.00)%                     |
| Other Purchased Services   | 50500 1100 |                     | 402,735                        | 1,390,302                         | 1,793,037                 | 438,653                          | (75.54)%                      |
| Technology-Related Supplies  | 50615 1100 |                     | 1,484,534                      | 21,092                            | 1,505,626                 |                                  | (100.00)%                     |
| Materials and Supplies   | 50610 1100 |                     | 44,695                         | 43,984                            | 88,679                    |                                  | (100.00)%                     |
| Textbooks/Workbooks  | 50642 1100 |                     | 105,393                        | 438,374                           | 543,767                   |                                  | (100.00)%                     |
| Other Supplies   | 50600 1100 |                     |                                |                                   |                           | 3,774,194                        | NPB                           |
| Employee Benefits  |            |                     |                                |                                   |                           |                                  | NPB                           |
| Medicare   | 50225 1100 |                     | 533                            | (533)                             |                           |                                  | NPB                           |
| Louisiana Teacher Retirement   | 50231 1100 |                     | 9,176                          | (9,176)                           |                           |                                  | NPB                           |
| Workmen's Compensation   | 50260 1100 |                     | 261                            | (261)                             |                           |                                  | NPB                           |
| Total Regular Programs   |            |                     | <b>2,086,513</b>               | <b>1,868,596</b>                  | <b>3,955,109</b>          | <b>4,212,847</b>                 | <b>6.52%</b>                  |
| <b>Special Education Programs:</b>                                     |            |                     |                                |                                   |                           |                                  |                               |
| Paraprofessionals  | 50115 1211 |                     |                                |                                   |                           | 74,740                           | NPB                           |
| Employee Benefits  |            |                     |                                |                                   |                           |                                  | NPB                           |
| Group Insurance  | 50210 1211 |                     |                                |                                   |                           | 26,974                           | NPB                           |
| Medicare   | 50225 1211 |                     |                                |                                   |                           | 744                              | NPB                           |
| Louisiana Teacher Retirement   | 50231 1211 |                     |                                |                                   |                           | 18,836                           | NPB                           |
| Workmen's Compensation   | 50260 1211 |                     |                                |                                   |                           | 528                              | NPB                           |
| Total Special Education Programs                                       |            |                     |                                |                                   |                           | <b>121,822</b>                   | <b>NPB</b>                    |
| <b>Other Education:</b>  |            |                     |                                |                                   |                           |                                  |                               |
| <b>Co-curricular Activities</b>  |            |                     |                                |                                   |                           |                                  |                               |
| Salaries   | 50100 1400 |                     |                                |                                   |                           | 597,000                          |                               |
| Materials and Supplies   | 50610 1400 |                     | 39,274                         | (39,274)                          |                           |                                  | NPB                           |
| Employee Benefits  |            |                     |                                |                                   |                           |                                  |                               |
| Group Insurance  | 50210 1400 |                     |                                |                                   |                           | 74,753                           |                               |
| Medicare   | 50225 1400 |                     |                                |                                   |                           | 7,859                            |                               |
| Louisiana Teacher Retirement   | 50231 1400 |                     |                                |                                   |                           | 150,444                          |                               |
| Workmen's Compensation   | 50260 1400 |                     |                                |                                   |                           | 4210                             |                               |
| Total Other Education Programs   |            |                     | <b>39,274</b>                  | <b>(39,274)</b>                   |                           | <b>834,266</b>                   | <b>NPB</b>                    |
| <b>Pupil Support Services:</b>   |            |                     |                                |                                   |                           |                                  |                               |
| Salaries   | 50100 2122 |                     |                                |                                   |                           | 399,300                          |                               |
| Employee Benefits  |            |                     |                                |                                   |                           |                                  |                               |
| Group Insurance  | 50210 2122 |                     |                                |                                   |                           | 44,188                           |                               |
| Medicare   | 50225 2122 |                     |                                |                                   |                           | 5,316                            |                               |
| Louisiana Teacher Retirement   | 50231 2122 |                     |                                |                                   |                           | 100,624                          |                               |
| Workmen's Compensation   | 50260 2122 |                     |                                |                                   |                           | 2,490                            |                               |
| Total Pupil Support Services   |            |                     |                                |                                   |                           | <b>551,918</b>                   | <b>NPB</b>                    |
| <b>Operation and Maintenance of Plant Services:</b>                    |            |                     |                                |                                   |                           |                                  |                               |

LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022

Schedule 14

**107 CARES Act - THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT Fund**

| DESCRIPTION:   | Account #  | Actual<br>6/30/2020 | Actual<br>Through<br>3/31/2021 | Remaining<br>Through<br>6/30/2021 | Final Budget<br>6/30/2021 | Operating<br>Budget<br>6/30/2022 | % Change<br>from<br>6/30/2021 |
|--|------------|---------------------|--------------------------------|-----------------------------------|---------------------------|----------------------------------|-------------------------------|
| Operation and Maintenance of Buildings   |            |                     |                                |                                   |                           |                                  |                               |
| Materials and Supplies   | 50610 2620 | \$                  | \$ 326,420                     | \$ (326,420)                      | \$                        | \$ 3,085,744                     | NPB                           |
| Total Operation and Maintenance of Plant Services  |            |                     | <b>326,420</b>                 | <b>(326,420)</b>                  |                           | <b>3,085,744</b>                 | <b>NPB</b>                    |
| <b>Student Transportation Services:</b>  |            |                     |                                |                                   |                           |                                  |                               |
| Salaries   | 50100 2710 |                     |                                |                                   |                           | 39,683                           |                               |
| Employee Benefits  |            |                     |                                |                                   |                           |                                  |                               |
| Group Insurance  | 50210 2710 |                     |                                |                                   |                           | 4,758                            |                               |
| Medicare   | 50225 2710 |                     |                                |                                   |                           | 537                              |                               |
| Louisiana Teacher Retirement   | 50231 2710 |                     |                                |                                   |                           | 11,389                           |                               |
| Workmen's Compensation   | 50260 2710 |                     |                                |                                   |                           | 282                              |                               |
| Total Student Transportation Services  |            |                     |                                |                                   |                           | <b>56,649</b>                    | <b>NPB</b>                    |
| <b>Central Services:</b>   |            |                     |                                |                                   |                           |                                  |                               |
| Salaries   | 50100 2849 |                     |                                |                                   |                           | 67,365                           |                               |
| Employee Benefits  |            |                     |                                |                                   |                           |                                  |                               |
| Group Insurance  | 50210 2849 |                     |                                |                                   |                           | 12,598                           |                               |
| Medicare   | 50225 2849 |                     |                                |                                   |                           | 833                              |                               |
| Louisiana Teachers Retirement  | 50231 2849 |                     |                                |                                   |                           | 16,977                           |                               |
| Workmen's Compensation   | 50260 2849 |                     |                                |                                   |                           | 228                              | NPB                           |
| Total Central Service  |            |                     |                                |                                   |                           | <b>98,001</b>                    | <b>NPB</b>                    |
| Total Expenditures   |            |                     | <b>2,452,207</b>               | <b>1,502,902</b>                  | <b>3,955,109</b>          | <b>8,961,247</b>                 | <b>126.57%</b>                |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                                     |            |                     | <b>(247,961)</b>               | <b>1,055,833</b>                  | <b>807,872</b>            | <b>1,889,469</b>                 | <b>133.88%</b>                |
| <b>OTHER FINANCING SOURCES (USES):<br/>SOURCES:</b>                                      |            |                     |                                |                                   |                           |                                  |                               |
| Transfers of Indirect Cost Paid  | 50932 5200 |                     | (383,832)                      | (424,040)                         | (807,872)                 | (1,889,469)                      | 1                             |
| Total Other Financing Sources (Uses)   |            |                     | <b>(383,832)</b>               | <b>(424,040)</b>                  | <b>(807,872)</b>          | <b>(1,889,469)</b>               | <b>133.88%</b>                |
| EXCESS (DEFICIENCY) OF REVENUES<br>AND OTHER SOURCES OVER<br>EXPENDITURES AND OTHER USES |            |                     | <b>(631,793)</b>               | <b>631,793</b>                    |                           |                                  | <b>NPB</b>                    |
| BEGINNING FUND BALANCE   |            |                     |                                |                                   |                           |                                  | <b>NPB</b>                    |
| ENDING FUND BALANCE  |            | <b>\$</b>           | <b>\$ (631,793)</b>            | <b>\$ 631,793</b>                 | <b>\$</b>                 | <b>\$</b>                        | <b>NPB</b>                    |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 15

**110 Local Grants Fund**

| <u>DESCRIPTION</u>                                   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final</u><br><u>Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| <b>REVENUES FROM:</b>                                |                  |                                   |   |  |   |   |  |
| <b>LOCAL SOURCES:</b>                                |                  |                                   |   |  |   |   |  |
| Parishwide:  |                  |                                   |   |  |   |   |  |
| Contributions and Donations                          | 41920 0000       | \$ 12,449                         | \$ 36,000   | \$   | \$ 36,000   | \$ 153,845  | 327.35%  |
| Other Miscellaneous Revenues                         | 41999 0000       | 184,411                           | 123,500   | (18,500)   | 105,000   | 125,000   | 19.05%   |
| <b>Total Revenues</b>                                |                  | <b>196,860</b>                    | <b>159,500</b>                                      | <b>(18,500)</b>  | <b>141,000</b>                                    | <b>278,845</b>  | <b>97.76%</b>                                      |
| <b>EXPENDITURES FOR:</b>                             |                  |                                   |   |  |   |   |  |
| <b>INSTRUCTION:</b>                                  |                  |                                   |   |  |   |   |  |
| Regular Programs:                                    |                  |                                   |   |  |   |   |  |
| Stipend  | 50100 1100       |                                   | 232   | (232)  |   |   |  |
| Medicare   | 50225 1100       |                                   | 3   | (3)  |   |   |  |
| Teachers Retirement                                  | 50231 1100       |                                   | 60  | (60)   |   |   |  |
| Workmen's Compensation                               | 50260 1100       |                                   | 2   | (2)  |   |   |  |
| Educational Services                                 | 50320 1100       | 120                               | 125   | (125)  |   |   |  |
| Repair & Maintenance Services                        | 50400 1100       |                                   | 1,000   | (1,000)  |   |   | NPB  |
| Travel Expense Reimbursement                         | 50582 1100       | 469                               | 1,896   | (1,896)  |   |   | NPB  |
| Other Purchased Services                             | 50500 1100       | 6,780                             | 20,141  | 12,797   | 32,938  | 36,000  | 9.30%  |
| Technology-Related Supplies                          | 50615 1100       | 83,343                            | 45,559  | (25,559)   | 20,000  | 217,845   | 989.23%  |
| Materials and Supplies                               | 50610 1100       | 38,050                            | 64,939  | 17,541   | 82,480  | 25,000  | (69.69)%   |
| <b>Total Regular Programs</b>                        |                  | <b>128,762</b>                    | <b>133,957</b>                                      | <b>1,461</b>   | <b>135,418</b>                                    | <b>278,845</b>  | <b>105.91%</b>                                     |
| Special Education Programs                           |                  |                                   |   |  |   |   |  |
| Gifted and Talented Programs                         |                  |                                   |   |  |   |   |  |
| Other Salaries                                       | 50100 1220       |                                   |   |  |   |   | NPB  |
| Travel Expense Reimbursement                         | 50582 1220       |                                   |   |  |   |   | NPB  |
| Other Purchased Services                             | 50500 1220       |                                   |   |  |   |   | NPB  |
| Technology-Related Supplies                          | 50615 1220       |                                   |   |  |   |   | NPB  |
| Materials and Supplies                               | 50610 1220       |                                   |   |  |   |   | NPB  |
| Employee Benefits                                    |                  |                                   |   |  |   |   | NPB  |
| Social Security                                      | 50220 1220       |                                   |   |  |   |   | NPB  |
| Medicare   | 50225 1220       |                                   |   |  |   |   | NPB  |
| <b>Total Special Education Programs</b>              |                  |                                   |   |  |   |   | <b>NPB</b>   |
| Career and Technical Education Programs              |                  |                                   |   |  |   |   |  |
| Materials and Supplies                               | 50610 1300       | 1,666                             | 20,691  | (19,609)   | 1,082   |   | (100.00)%  |
| <b>Total Career and Technical Education Programs</b> |                  | <b>1,666</b>                      | <b>20,691</b>                                       | <b>(19,609)</b>  | <b>1,082</b>                                      |   | <b>(100.00)%</b>                                   |
| Other Education:                                     |                  |                                   |   |  |   |   |  |
| Co-curricular Activities                             |                  |                                   |   |  |   |   |  |
| Materials and Supplies                               | 50610 1410       | 4,799                             | 4,799   |  |   |   | NPB  |
| <b>Total Other Education Programs</b>                |                  | <b>4,799</b>                      | <b>4,799</b>  |  |   |   | <b>NPB</b>   |
| Special Programs:                                    |                  |                                   |   |  |   |   |  |
| Pre-Kindergarten Programs                            |                  |                                   |   |  |   |   |  |
| Materials and Supplies                               | 50610 1530       |                                   |   |  |   |   | NPB  |
| Other Supplies                                       | 50600 1530       |                                   |   |  |   |   | NPB  |
| <b>Total Career and Technical Education Programs</b> |                  |                                   |   |  |   |   | <b>NPB</b>   |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 15

**110 Local Grants Fund**

| <u>DESCRIPTION</u>                                   | <u>Account #</u> | <u>Actual<br/>6/30/2020</u> | <u>Actual<br/>Through<br/>3/31/2021</u> | <u>Remaining<br/>Through<br/>6/30/2021</u> | <u>Final<br/>Budget<br/>6/30/2021</u> | <u>Operating<br/>Budget<br/>6/30/2022</u> | <u>% Change<br/>from<br/>6/30/2021</u> |
|--|------------------|-----------------------------|---|--|---------------------------------------|---|--|
| Total Instruction Expenditures                       |                  | \$ 135,227                  | \$ 159,151                              | \$ (17,726)                                | \$ 136,500                            | \$ 278,845                                | 104.28%                                |
| <b>SUPPORT SERVICES:</b>                             |                  |                             |   |  |                                       |   |  |
| <b>Instructional Staff Services:</b>                 |                  |                             |   |  |                                       |   |  |
| Library / Media Services                             |                  |                             |   |  |                                       |   |  |
| Materials and Supplies                               | 50610 2252       |                             |   | 3,000                                      | 3,000                                 |   | (100.00)%                              |
| Library Books and Periodicals                        | 50640 2252       | 2,387                       | 987                                     | 513  | 1,500                                 |   | (100.00)%                              |
| Total Instructional Staff Services                   |                  | <b>2,387</b>                | <b>987</b>                              | <b>3,513</b>                               | <b>4,500</b>                          |   | <b>(100.00)%</b>                       |
| Total Support Service Expenditures                   |                  | <b>2,387</b>                | <b>987</b>                              | <b>3,513</b>                               | <b>4,500</b>                          |   | <b>(100.00)%</b>                       |
| Facility Acquisition and Construction Services       |                  |                             |   |  |                                       |   |  |
| All Other Equipment                                  | 50730 4900       | 59,245                      |   |  |                                       |   | NPB                                    |
| Total Facility Acquisition and Construction Services |                  | <b>59,245</b>               |   |  |                                       |   | <b>NPB</b>                             |
| Total Expenditures                                   |                  | <b>196,860</b>              | <b>160,138</b>                          | <b>(14,213)</b>                            | <b>141,000</b>                        | <b>278,845</b>                            | <b>97.76%</b>                          |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES |                  |                             | <b>(638)</b>                            | <b>(4,287)</b>                             |                                       |   | <b>NPB</b>                             |
| ENDING FUND BALANCE                                  |                  | <b>\$</b>                   | <b>\$ (638)</b>                         | <b>\$ (4,287)</b>                          | <b>\$</b>                             | <b>\$</b>                                 | <b>NPB</b>                             |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 16

**111 State Grants Fund**

| <u>DESCRIPTION</u>                                   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| <b>REVENUES FROM:</b>                                |                  |                                   |   |  |   |   |  |
| <b>STATE SOURCES:</b>                                |                  |                                   |   |  |   |   |  |
| State Restricted Grants-In-Aid                       |                  |                                   |   |  |   |   |  |
| Education Support Fund -8g Fund                      | 43220 0000       | \$ 186,431                        | \$ 113,931  | \$ 74,980  | \$ 188,911                              | \$ 125,390  | (33.62)%   |
| LA - 4   | 43240 0000       | 1,906,654                         | 1,114,314   | 809,286  | 1,923,600                               | 1,923,600   |  |
| Other - State Restricted                             | 43290 0000       | 464,873                           | 265,755   | (4,668)  | 261,087                                 | 261,087   |  |
| <b>Total Revenues</b>                                |                  | <b>2,557,958</b>                  | <b>1,494,000</b>                                    | <b>879,598</b>   | <b>2,373,598</b>                        | <b>2,310,077</b>                                      | <b>(2.68)%</b>                                     |
| <b>EXPENDITURES FOR:</b>                             |                  |                                   |   |  |   |   |  |
| <b>INSTRUCTION:</b>                                  |                  |                                   |   |  |   |   |  |
| Regular Instruction Programs                         |                  |                                   |   |  |   |   |  |
| Stipend Pay  | 50100 1100       | 2,475                             | 33,432  | (33,432)   |   |   |  |
| Technology-Related Supplies                          | 50615 1100       | 212,047                           |   | 93,762   | 93,762                                  |   | (100.00)%  |
| Employee Benefits                                    |                  |                                   |   |  |   |   |  |
| Medicare   | 50225 1100       | 36                                | 485   | (485)  |   |   | NPB  |
| Louisiana Teacher Retirement                         | 50231 1100       | 644                               | 8,625   | (8,625)  |   |   | NPB  |
| Workers Compensation                                 | 50260 1100       |                                   | 236   | (236)  |   |   |  |
| <b>Total Regular Instruction Programs</b>            |                  | <b>215,201</b>                    | <b>42,778</b>                                       | <b>50,984</b>  | <b>93,762</b>                           |   | <b>(100.00)%</b>                                   |
| Career and Technical Education Programs              |                  |                                   |   |  |   |   |  |
| Trade and Industry Teacher Salaries                  | 50112 1350       |                                   |   |  |   |   | NPB  |
| Other Career/Technical Education Program Teachers    | 50112 1390       |                                   |   |  |   |   | NPB  |
| Other Purchased Services                             | 50500 1300       | 256                               |   |  |   |   | NPB  |
| Materials and Supplies                               | 50610 1300       |                                   |   |  |   |   | NPB  |
| Textbooks/Workbooks                                  | 50642 1300       |                                   |   |  |   |   | NPB  |
| Other Supplies                                       | 50600 1300       |                                   |   |  |   |   | NPB  |
| Employee Benefits                                    |                  |                                   |   |  |   |   |  |
| Medicare   | 50225 1300       |                                   |   |  |   |   | NPB  |
| Louisiana Teachers Retirement                        | 50231 1300       |                                   |   |  |   |   | NPB  |
| <b>Total Career and Technical Education Programs</b> |                  | <b>256</b>                        |   |  |   |   | <b>NPB</b>   |
| Other Education Programs                             |                  |                                   |   |  |   |   |  |
| After School Programs - Exclude Special Education    |                  |                                   |   |  |   |   |  |
| Teacher Salaries                                     | 50112 1460       | 29,911                            | 12,223  | 34,577   | 46,800                                  |   | (100.00)%  |
| Other Salaries                                       | 50100 1460       |                                   |   | 19,700   | 19,700                                  |   | (100.00)%  |
| Employee Benefits                                    |                  |                                   |   |  |   |   |  |
| Medicare   | 50225 1460       | 434                               | 177   | 788  | 965                                     |   | (100.00)%  |
| Louisiana Teachers Retirement                        | 50231 1460       | 6,607                             | 3,391   | 10,748   | 14,139                                  |   | (100.00)%  |
| Louisiana School Employees Retirement                | 50233 1460       |                                   |   | 3,360  | 3,360                                   |   | (100.00)%  |
| Workers Compensation                                 | 50260 1460       |                                   | 87  | (87)   |   |   |  |
| Summer School Programs - Exclude Special Education   |                  |                                   |   |  |   |   |  |
| Teacher Salaries                                     | 50112 1470       | 61,380                            | 2,025   | (2,025)  |   |   | NPB  |
| Para-professionals (Aides)                           | 50115 1470       | 2,013                             |   |  |   |   | NPB  |
| Employee Benefits                                    |                  |                                   |   |  |   |   |  |
| Medicare   | 50220 1470       |                                   |   |  |   |   | NPB  |
| Social Security                                      | 50225 1470       | 919                               | 29  | (29)   |   |   | NPB  |
| Louisiana Teachers Retirement                        | 50231 1470       | 16,482                            |   |  |   |   |  |
| Louisiana School Employees Retirement                | 50233 1470       |                                   |   |  |   |   | NPB  |
| <b>Total Other Education Programs</b>                |                  | <b>117,745</b>                    | <b>17,932</b>                                       | <b>67,032</b>  | <b>84,964</b>                           |   | <b>(100.00)%</b>                                   |
| Special Programs:                                    |                  |                                   |   |  |   |   |  |
| Pre-Kindergarten Programs                            |                  |                                   |   |  |   |   |  |
| Teacher Salaries                                     | 50112 1530       | 1,021,410                         | 607,379   | 307,561  | 914,940                                 | 1,050,200   | 14.78%   |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 16

**111 State Grants Fund**

| DESCRIPTION   | Account #  | Actual           |                  | Remaining         | Final Budget     |                  | Operating      | % Change |
|---|------------|------------------|------------------|-------------------|------------------|------------------|----------------|----------|
|   |            | 6/30/2020        | 3/31/2021        | Through 6/30/2021 | 6/30/2021        | 6/30/2022        | from 6/30/2021 |          |
| Paraprofessional Salaries   | 50115 1530 | \$ 456,869       | \$ 273,093       | \$ 122,367        | \$ 395,460       | \$ 482,409       | 21.99%         |          |
| Substitute Teacher Salaries   | 50123 1530 | 2,295            | 4,072            | (4,072)           |                  |                  | NPB            |          |
| Other Substitute/Temporary Employees                                  | 50120 1530 | 240              | 197              | (197)             |                  |                  | NPB            |          |
| Purchased Professional/Technical Services                             | 50300 1530 |                  |                  |                   |                  |                  | NPB            |          |
| Travel Expense Reimbursement  | 50582 1530 | 829              |                  |                   |                  |                  | NPB            |          |
| Other Purchased Services  | 50500 1530 | 875              |                  |                   |                  |                  | NPB            |          |
| Materials and Supplies  | 50610 1530 | 5,189            |                  |                   |                  |                  | NPB            |          |
| Other Supplies  | 50600 1530 | 2,168            | 1,999            | (1,999)           |                  |                  | NPB            |          |
| Miscellaneous Non-Public Expenditures                                 | 50895 1530 |                  |                  |                   |                  |                  | NPB            |          |
| Other Miscellaneous Expenditures                                      | 50800 1530 |                  |                  | 234,714           | 234,714          | (52,407)         | (122.33)%      |          |
| Employee Benefits   |            |                  |                  |                   |                  |                  |                |          |
| Group Insurance   | 50210 1530 | 170,359          | 97,862           | 68,079            | 165,941          | 165,233          | (0.43)%        |          |
| Social Security   | 50220 1530 | 128              | 106              | (106)             |                  |                  | NPB            |          |
| Medicare  | 50225 1530 | 19,061           | 11,472           | 5,346             | 16,818           | 19,940           | 18.56%         |          |
| Louisiana Teacher Retirement  | 50231 1530 | 360,059          | 217,113          | 107,932           | 325,045          | 359,725          | 10.67%         |          |
| Workers' Compensation   | 50260 1530 |                  | 6,282            | (6,282)           |                  | 10,806           |                |          |
| <b>Total Special Programs</b>   |            | <b>2,039,482</b> | <b>1,219,575</b> | <b>833,343</b>    | <b>2,052,918</b> | <b>2,035,906</b> | <b>(0.83)%</b> |          |
| <b>Total Instruction Expenditures</b>                                 |            | <b>2,372,684</b> | <b>1,280,285</b> | <b>951,359</b>    | <b>2,231,644</b> | <b>2,035,906</b> | <b>(8.77)%</b> |          |
| <b>SUPPORT SERVICES:</b>  |            |                  |                  |                   |                  |                  |                |          |
| <b>Pupil Support Services:</b>  |            |                  |                  |                   |                  |                  |                |          |
| Other Pupil Support Services  |            |                  |                  |                   |                  |                  |                |          |
| Other Salaries  | 50100 2190 | 53,842           | 32,356           | 23,412            | 55,768           | 47,269           | (15.24)%       |          |
| Other Purchased Services  | 50500 2190 | 25,000           |                  |                   |                  |                  | NPB            |          |
| Technology Supplies   | 50615 2190 | 2,190            |                  |                   |                  | 196,476          |                |          |
| Employee Benefits   |            |                  |                  |                   |                  |                  | NPB            |          |
| Group Insurance   | 50210 2190 | 3,071            | 1,612            | 1,160             | 2,772            | 2,752            | (0.72)%        |          |
| Medicare  | 50225 2190 | 726              | 439              | 319               | 758              | 634              | (16.36)%       |          |
| Louisiana Teachers Retirement   | 50231 2190 | 11,018           | 6,653            | 4,754             | 11,407           | 8,902            | (21.96)%       |          |
| Other Retirement  | 50239 2190 | 2,285            | 2,634            | 2,002             | 4,636            | 4,719            | 1.79%          |          |
| Workers' Compensation   | 50260 2190 |                  | 230              | (230)             |                  | 335              |                |          |
| <b>Total Pupil Support Services</b>                                   |            | <b>98,132</b>    | <b>43,923</b>    | <b>31,418</b>     | <b>75,341</b>    | <b>261,087</b>   | <b>246.54%</b> |          |
| <b>Instructional Staff Services:</b>                                  |            |                  |                  |                   |                  |                  |                |          |
| <b>Improvement of Instructional Services - Other Special Programs</b> |            |                  |                  |                   |                  |                  |                |          |
| Supervisor/Coordinator Salaries                                       | 50111 2214 | 15,447           | 7,717            | (7,717)           |                  |                  | NPB            |          |
| Employee Benefits   |            |                  |                  |                   |                  |                  |                |          |
| Social Security   | 50220 2214 |                  |                  |                   |                  |                  | NPB            |          |
| Medicare  | 50225 2214 | 229              | 112              | (112)             |                  |                  | NPB            |          |
| Louisiana Teachers Retirement   | 50231 2214 | 4,113            | 1,991            | (1,991)           |                  |                  |                |          |
| Workers' Compensation   | 50260 2214 |                  | 44               | (44)              |                  |                  |                |          |
| <b>Improvement of Instructional Services - Other Programs</b>         |            |                  |                  |                   |                  |                  |                |          |
| Coordinators Other Educational Programs Salaries                      | 50111 2219 | 40,267           | 6,391            | 37,304            | 43,695           | 9,594            | (78.04)%       |          |
| Employee Benefits   |            |                  |                  |                   |                  |                  |                |          |
| Group Insurance   | 50210 2219 | 4,043            | 659              | 3,385             | 4,044            | 880              | (78.24)%       |          |
| Medicare Tax  | 50225 2219 | 529              | 81               | 499               | 580              | 124              | (78.62)%       |          |
| Louisiana Teacher Retirement  | 50231 2219 | 10,469           | 1,649            | 9,625             | 11,274           | 2,418            | (78.55)%       |          |
| Workers' Compensation   | 50260 2219 |                  | 35               | (35)              |                  | 68               |                |          |
| Staff Training - Other  |            |                  |                  |                   |                  |                  |                |          |
| Stipend Pay   | 50150 2239 |                  |                  |                   |                  |                  | NPB            |          |
| Employee Benefits   |            |                  |                  |                   |                  |                  |                |          |
| Medicare  | 50225 2239 |                  |                  |                   |                  |                  | NPB            |          |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 16

**111 State Grants Fund**

| <u>DESCRIPTION</u>                                   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| Louisiana Teachers Retirement                        | 50231 2239       | \$                                | \$  | \$   | \$                                      | \$  | NPB  |
| Total Instructional Staff Services                   |                  | <b>75,097</b>                     | <b>18,679</b>                                       | <b>40,914</b>  | <b>59,593</b>                           | <b>13,084</b>   | <b>(78.04)%</b>                                    |
| <u>Student Transportation Services:</u>              |                  |                                   |   |  |   |   |  |
| Regular Transportation                               |                  |                                   |   |  |   |   |  |
| Bus Driver Salaries                                  | 50116 2720       | 8,000                             | 1,925   | (1,925)  |   |   | NPB  |
| Operational Allowance                                | 50583 2720       | 3,840                             |   | 7,020  | 7,020                                   |   | (100.00)%  |
| Employee Benefits                                    |                  |                                   |   |  |   |   |  |
| Social Security                                      | 50220 2720       | 3                                 |   |  |   |   | NPB  |
| Medicare   | 50225 2720       | 113                               | 28  | (28)   |   |   | NPB  |
| Louisiana Teachers Retirement                        | 50231 2720       |                                   |   |  |   |   | NPB  |
| Louisiana School Employees Retirement                | 50233 2720       | 2,279                             | 521   | (521)  |   |   | NPB  |
| Workers' Compensation                                | 50260 2720       |                                   | 175   | (175)  |   |   |  |
| Total Student Transportation Services                |                  | <b>14,235</b>                     | <b>2,648</b>  | <b>4,372</b>   | <b>7,020</b>                            |   | <b>(100.00)%</b>                                   |
| Total Support Service Expenditures                   |                  | <b>187,464</b>                    | <b>65,250</b>                                       | <b>76,704</b>  | <b>141,954</b>                          | <b>274,171</b>  | <b>93.14%</b>                                      |
| Total Expenditures                                   |                  | <b>2,560,148</b>                  | <b>1,345,535</b>                                    | <b>1,028,063</b>                                       | <b>2,373,598</b>                        | <b>2,310,077</b>                                      | <b>(2.68)%</b>                                     |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES |                  | <b>(2,190)</b>                    | <b>148,465</b>                                      | <b>(148,465)</b>                                       |   |   | <b>NPB</b>   |
| ENDING FUND BALANCE                                  |                  | <b>\$ (2,190)</b>                 | <b>\$ 148,465</b>                                   | <b>\$ (148,465)</b>                                    | <b>\$</b>                               | <b>\$</b>   | <b>NPB</b>   |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 17

**112 Other Direct Federal Grants Fund**

| DESCRIPTION  | Account #  | Actual<br>6/30/2020 | Actual<br>Through<br>3/31/2021 | Remaining<br>Through<br>6/30/2021 | Final Budget<br>6/30/2021 | Operating<br>Budget<br>6/30/2022 | % Change<br>from<br>6/30/2021 |
|--|------------|---------------------|--------------------------------|-----------------------------------|---------------------------|----------------------------------|-------------------------------|
| <b>REVENUES FROM:</b>                                |            |                     |                                |                                   |                           |                                  |                               |
| <b>FEDERAL SOURCES:</b>                              |            |                     |                                |                                   |                           |                                  |                               |
| Federal Restricted Grants-In-Aid Direct              |            |                     |                                |                                   |                           |                                  |                               |
| Other Restricted Grants - Direct                     | 44390 0000 | \$ 117,599          | \$ 106,004                     | \$ 92,566                         | \$ 198,570                | \$ 189,511                       | (4.56)%                       |
| <b>Total Federal Sources</b>                         |            | <b>117,599</b>      | <b>106,004</b>                 | <b>92,566</b>                     | <b>198,570</b>            | <b>189,511</b>                   | <b>(4.56)%</b>                |
| <b>EXPENDITURES FOR:</b>                             |            |                     |                                |                                   |                           |                                  |                               |
| <b>INSTRUCTION:</b>                                  |            |                     |                                |                                   |                           |                                  |                               |
| <b>Regular Programs:</b>                             |            |                     |                                |                                   |                           |                                  |                               |
| Elementary Teacher Salaries                          | 50112 1110 | 10,950              | 1,002                          | 17,628                            | 18,630                    | 21,130                           | 13.42%                        |
| Paraprofessional Salaries                            | 50115 1100 | 444                 |                                |                                   |                           |                                  | NPB                           |
| Other Substitute/Temporary Salaries                  | 50120 1100 | 1,017               | 3,606                          | (3,606)                           |                           | 25,392                           | NPB                           |
| Purchased Professional and Technical Services        | 50300 1100 | 900                 | 525                            | 41,721                            | 42,246                    | 3,950                            | (90.65)%                      |
| Travel Expense Reimbursement                         | 50582 1100 | 3,479               | (1,898)                        | 7,098                             | 5,200                     | 5,406                            | 3.96%                         |
| Other Purchased Services                             | 50500 1100 |                     | 1,875                          | (1,875)                           |                           |                                  | NPB                           |
| Technology-Related Supplies                          | 50615 1100 |                     | 17,826                         | (17,826)                          |                           |                                  | NPB                           |
| Materials and Supplies                               | 50610 1100 | 6,620               | 5,748                          | 12,803                            | 18,551                    | 13,184                           | (28.93)%                      |
| Other Supplies                                       | 50600 1100 | 778                 | 6,105                          | (6,105)                           |                           |                                  | NPB                           |
| Other Miscellaneous Expenditures                     | 50800 1100 |                     |                                | 2,906                             | 2,906                     |                                  | (100.00)%                     |
| Employee Benefits                                    |            |                     |                                |                                   |                           |                                  |                               |
| Group Insurance                                      | 50210 1100 |                     |                                |                                   |                           |                                  |                               |
| Social Security                                      | 50220 1100 | 129                 | 218                            | (218)                             |                           | 300                              | NPB                           |
| Medicare   | 50225 1100 | 176                 | 67                             | 203                               | 270                       |                                  | (100.00)%                     |
| Louisiana Teacher Retirement                         | 50231 1100 | 2,357               | 280                            | 4,527                             | 4,807                     | 5,000                            | 4.01%                         |
| Workers Compensaton                                  | 50260 1100 |                     | 30                             | (30)                              |                           | 600                              |                               |
| <b>Total Regular Programs</b>                        |            | <b>26,850</b>       | <b>35,383</b>                  | <b>57,227</b>                     | <b>92,610</b>             | <b>74,962</b>                    | <b>(19.06)%</b>               |
| <b>Other Education Programs</b>                      |            |                     |                                |                                   |                           |                                  |                               |
| Other Instructional Programs                         |            |                     |                                |                                   |                           |                                  |                               |
| Other Supplies                                       | 50600 1490 |                     |                                |                                   |                           |                                  | NPB                           |
| <b>Total Other Education Programs</b>                |            |                     |                                |                                   |                           |                                  | <b>NPB</b>                    |
| <b>Total Instruction Expenditures</b>                |            | <b>26,850</b>       | <b>35,383</b>                  | <b>57,227</b>                     | <b>92,610</b>             | <b>74,962</b>                    | <b>(19.06)%</b>               |
| <b>SUPPORT SERVICES:</b>                             |            |                     |                                |                                   |                           |                                  |                               |
| <b>Pupil Support Services:</b>                       |            |                     |                                |                                   |                           |                                  |                               |
| Health Services - All Students                       |            |                     |                                |                                   |                           |                                  |                               |
| Supervisor Salaries                                  | 50111 2131 |                     |                                |                                   |                           |                                  | NPB                           |
| Employee Benefits                                    |            |                     |                                |                                   |                           |                                  |                               |
| Group Insurance                                      | 50210 2130 |                     |                                |                                   |                           |                                  | NPB                           |
| Social Security                                      | 50220 2130 |                     |                                |                                   |                           |                                  | NPB                           |
| <b>Total Pupil Support Services</b>                  |            |                     |                                |                                   |                           |                                  | <b>NPB</b>                    |
| <b>Instructional Staff Services:</b>                 |            |                     |                                |                                   |                           |                                  |                               |
| Improvement of Instructional Services Other Programs |            |                     |                                |                                   |                           |                                  |                               |
| Other Salaries                                       | 50100 2219 | 60,536              | 44,531                         | 22,006                            | 66,537                    | 72,927                           | 9.60%                         |



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 17

**112 Other Direct Federal Grants Fund**

| <u>DESCRIPTION</u>   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| Other Purchased Services                                     | 50500 2219       | \$                                | \$ 400  | \$ (175)   | \$ 225                                  | \$ 225  |  |
| Employee Benefits  |                  |                                   |   |  |   |   |  |
| Group Insurance  | 50210 2219       | 6,423                             | 5,279   | (483)  | 4,796                                   | 6,427   | 34.01%   |
| Social Security  | 50220 2219       | 753                               | 176   | (176)  |   |   | NPB  |
| Medicare   | 50225 2219       | 813                               | 577   | 349  | 926                                     | 954   | 3.02%  |
| Louisiana Teacher Retirement                                 | 50231 2219       | 12,651                            | 10,756  | 6,411  | 17,167                                  | 18,378  | 7.05%  |
| Workmen's Compensation                                       | 50260 2219       |                                   | 311   | (311)  |   | 514   |  |
| <b>Total Instructional Staff Services</b>                    |                  | <b>81,177</b>                     | <b>62,030</b>                                       | <b>27,621</b>  | <b>89,651</b>                           | <b>99,425</b>   | <b>10.90%</b>                                      |
| <b>General Administration:</b>                               |                  |                                   |   |  |   |   |  |
| Board of Education Services                                  |                  |                                   |   |  |   |   |  |
| Liability Insurance  | 50521 2310       | 225                               |   |  |   |   | NPB  |
| <b>Total General Administration</b>                          |                  | <b>225</b>                        |   |  |   |   | <b>NPB</b>   |
| <b>Operation and Maintenance of Plant Services:</b>          |                  |                                   |   |  |   |   |  |
| Operation and Maintenance of Buildings                       |                  |                                   |   |  |   |   |  |
| Communications (phone/internet/post)                         | 50530 2620       | 275                               | 275   |  | 275                                     | 275   |  |
| Employee Benefits  |                  |                                   |   |  |   |   |  |
| <b>Total Operation and Maintenance of Plant Services</b>     |                  | <b>275</b>                        | <b>275</b>  |  | <b>275</b>                              | <b>275</b>  |  |
| <b>Student Transportation Services:</b>                      |                  |                                   |   |  |   |   |  |
| Regular Transportation                                       |                  |                                   |   |  |   |   |  |
| Bus Driver Salaries  | 50116 2720       | 219                               | 207   | (207)  |   |   | NPB  |
| Employee Benefits  |                  |                                   |   |  |   |   |  |
| Medicare   | 50225 2720       | 3                                 | 3   | (3)  |   | 30  | NPB  |
| Louisiana School Employee Retirement                         | 50233 2720       | 64                                | 59  | (59)   |   |   | NPB  |
| Workmen's Compensation                                       | 50260 2720       |                                   | 19  | (19)   |   | 205   |  |
| <b>Total Student Transportation Services</b>                 |                  | <b>286</b>                        | <b>288</b>  | <b>(288)</b>   |   | <b>235</b>  | <b>NPB</b>   |
| <b>Total Support Service Expenditures</b>                    |                  | <b>81,963</b>                     | <b>62,593</b>                                       | <b>27,333</b>  | <b>89,926</b>                           | <b>99,935</b>   | <b>11.13%</b>                                      |
| <b>NON-INSTRUCTIONAL SERVICES</b>                            |                  |                                   |   |  |   |   |  |
| <b>Food Service Programs:</b>                                |                  |                                   |   |  |   |   |  |
| All Other Salaries   | 50100 3100       | 269                               | 46  | (46)   |   |   | NPB  |
| Employee Benefits  |                  |                                   |   |  |   |   |  |
| Social Security  | 50220 3100       | 10                                |   |  |   |   | NPB  |
| Medicare   | 50225 3100       | 4                                 | 1   | (1)  |   | 30  | NPB  |
| Louisiana Teacher Retirement                                 | 50231 3100       | 27                                | 12  | (12)   |   | 500   | NPB  |
| Workmen's Compensation                                       | 50260 3100       |                                   | 3   | (3)  |   | 150   |  |
| <b>Total Food Service</b>                                    |                  | <b>310</b>                        | <b>61</b>   | <b>(61)</b>  |   | <b>680</b>  | <b>NPB</b>   |
| <b>Total Non-Instructional Service Expenditures</b>          |                  | <b>310</b>                        | <b>61</b>   | <b>(61)</b>  |   | <b>680</b>  |  |
| <b>Total Expenditures</b>                                    |                  | <b>109,124</b>                    | <b>98,038</b>                                       | <b>84,498</b>  | <b>182,536</b>                          | <b>175,577</b>  | <b>(3.81)%</b>                                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> |                  | <b>8,475</b>                      | <b>7,966</b>  | <b>8,068</b>   | <b>16,034</b>                           | <b>13,934</b>   | <b>(13.10)%</b>                                    |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 17

**112 Other Direct Federal Grants Fund**

| <u>DESCRIPTION</u>   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                  |                                   |   |  |   |   |  |
| Transfers of Indirect Cost Paid                              | 50933 5200       | \$ (8,475)                        | \$ (7,966)  | \$ (8,068)   | \$ (16,034)                             | \$ (13,934)   | (13.10)%   |
| <b>Total Other Financing Sources (Uses)</b>                  |                  | <b>(8,475)</b>                    | <b>(7,966)</b>                                      | <b>(8,068)</b>   | <b>(16,034)</b>                         | <b>(13,934)</b>                                       | <b>(13.10)%</b>                                    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> |                  | <b>(0)</b>                        |   |  |   |   | <b>NPB</b>   |
| <b>ENDING FUND BALANCE</b>                                   |                  | <b>\$ (0) \$ \$ \$ \$</b>         |   |  |   |   | <b>NPB</b>   |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 18

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

| <u>DESCRIPTION</u>                                   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| <b>REVENUES FROM:</b>                                |                  |                                   |   |  |   |   |  |
| <b>FEDERAL SOURCES:</b>                              |                  |                                   |   |  |   |   |  |
| Restricted - Through State:                          |                  |                                   |   |  |   |   |  |
| Title I - Economically /Educationally Deprived Grant | 44541 0000       | \$ 4,044,200                      | \$ 2,619,476  | \$ 2,619,873   | \$ 5,239,349                            | \$ 5,753,384                                | 9.81%  |
| <b>Total Revenues</b>                                |                  | <b>4,044,200</b>                  | <b>2,619,476</b>                                    | <b>2,619,873</b>                                       | <b>5,239,349</b>                        | <b>5,753,384</b>                            | <b>9.81%</b>                                       |
| <b>EXPENDITURES FOR:</b>                             |                  |                                   |   |  |   |   |  |
| <b>INSTRUCTION:</b>                                  |                  |                                   |   |  |   |   |  |
| Special Programs:                                    |                  |                                   |   |  |   |   |  |
| NCLB/Culturally Deprived Programs                    |                  |                                   |   |  |   |   |  |
| Teacher Salaries                                     | 50112 1510       | 568,993                           | 295,222   | 244,978  | 540,200                                 | 454,900                                     | (15.79)%   |
| Therapists, Specialist, Counselors Salaries          | 50113 1510       | 8,184                             |   |  |   |   |  |
| Para-professional Salaries                           | 50115 1510       | 358,556                           | 200,021   | 165,003  | 365,024                                 | 330,259                                     | (9.52)%  |
| Substitute Salaries                                  | 50120 1510       |                                   |   |  |   |   | NPB  |
| Other Salaries                                       | 50100 1510       |                                   |   |  |   |   | NPB  |
| Purchased Professional & Technical Services          | 50300 1510       |                                   |   |  |   |   | NPB  |
| Rental of Equipment                                  | 50442 1510       |                                   |   |  |   |   | NPB  |
| Other Purchased Services                             | 50500 1510       | 275,177                           | 356,730   | 508,889  | 865,619                                 | 142,183                                     | (83.57)%   |
| Technology-Related Software                          | 50615 1510       | 126,837                           | 35,601  | (35,601)   |   | 285,332                                     | NPB  |
| Materials and Supplies                               | 50610 1510       | 73,359                            | 36,615  | 72,601   | 109,216                                 | 85,661                                      | (21.57)%   |
| Other Supplies                                       | 50600 1510       | 10,804                            |   |  |   |   | NPB  |
| Miscellaneous Non-Public Expenditures                | 50890 1510       |                                   |   | 246,441  | 246,441                                 | 1,424,591                                   | 478.07%  |
| Employee Benefits                                    |                  |                                   |   |  |   |   | NPB  |
| Group Insurance                                      | 50210 1510       | 93,748                            | 49,724  | 39,184   | 88,908                                  | 91,676                                      | 3.11%  |
| Social Security                                      | 50220 1510       | 2,910                             | 1,570   | 808  | 2,378                                   |   | (100.00)%  |
| Medicare   | 50225 1510       | 11,992                            | 6,310   | 4,796  | 11,106                                  | 9,832                                       | (11.47)%   |
| Louisiana Teacher Retirement                         | 50231 1510       | 231,617                           | 120,301   | 96,854   | 217,155                                 | 197,871                                     | (8.88)%  |
| Workmen's Compensation                               | 50260 1510       |                                   | 3,386   | (3,386)  |   | 5,437                                       |  |
| NCLB/Culturally Deprived Programs                    |                  |                                   |   |  |   |   |  |
| Para-professional Salaries                           | 50115 1520       | 9,478                             | 5,504   | 3,931  | 9,435                                   | 9,765                                       | 3.50%  |
| Other Salaries                                       | 50100 1520       | 193                               |   |  |   |   | NPB  |
| Materials and Supplies                               | 50610 1520       | 17,254                            |   |  |   |   | NPB  |
| Employee Benefits                                    |                  |                                   |   |  |   |   |  |
| Group Insurance                                      | 50210 1520       | 49                                | 28  | 21   | 49                                      | 49  |  |
| Social Security                                      | 50220 1520       | 6                                 |   |  |   |   | NPB  |
| Medicare   | 50225 1520       | 134                               | 78  | 56   | 134                                     | 139   | 3.73%  |
| Louisiana Teacher Retirement                         | 50231 1520       | 2,488                             | 1,420   | 1,015  | 2,435                                   | 2,461                                       | 1.07%  |
| Workmen's Compensation                               | 50260 1520       |                                   | 39  | 28   | 67                                      | 69  | 2.99%  |
| Pre-Kindergarten Programs                            |                  |                                   |   |  |   |   |  |
| Teacher Salaries                                     | 50112 1530       | 543,222                           | 341,049   | 357,612  | 698,660                                 | 565,300                                     | (19.09)%   |
| Para-professional Salaries                           | 50115 1530       | 256,105                           | 145,772   | 198,003  | 343,775                                 | 257,080                                     | (25.22)%   |
| Substitute Teacher Salaries                          | 50123 1530       | 8,396                             | 1,823   | (1,823)  |   |   | NPB  |
| Other Substitute/Temporary Salaries                  | 50120 1530       | 97                                |   |  |   |   | NPB  |
| Communications/Postage                               | 50530 1530       | 620                               | 350   | (350)  |   |   |  |
| Materials and Supplies                               | 50610 1530       | 2,632                             | 25,819  | (6,912)  | 18,907                                  | 10,500                                      | (44.47)%   |
| Other Supplies                                       | 50600 1530       |                                   | 17,791  | (17,791)   |   | 2,500                                       | NPB  |
| Employee Benefits                                    |                  |                                   |   |  |   |   |  |
| Group Insurance                                      | 50210 1530       | 106,167                           | 57,119  | 73,649   | 130,768                                 | 103,118                                     | (21.14)%   |
| Social Security                                      | 50220 1530       | 493                               | 79  | (79)   |   |   | NPB  |
| Medicare   | 50225 1530       | 10,415                            | 6,407   | 6,946  | 13,353                                  | 10,678                                      | (20.03)%   |
| Louisiana Teacher Retirement                         | 50231 1530       | 191,055                           | 113,083   | 124,095  | 237,178                                 | 198,538                                     | (16.29)%   |
| Workmen's Compensation                               | 50260 1530       |                                   | 3,334   | (3,334)  |   | 5,801                                       |  |
| <b>Total Special Programs</b>                        |                  | <b>2,910,977</b>                  | <b>1,825,174</b>                                    | <b>2,075,634</b>                                       | <b>3,900,808</b>                        | <b>4,193,740</b>                            | <b>7.51%</b>                                       |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 18

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

| DESCRIPTION                                   | Account #  | Actual         | Actual        | Remaining            | Final Budget   | Operating Budget | % Change          |
|---|------------|----------------|---------------|----------------------|----------------|------------------|-------------------|
|   |            | 6/30/2020      | 3/31/2021     | Through<br>6/30/2021 | 6/30/2021      | 6/30/2022        | from<br>6/30/2021 |
| Total Instruction Expenditures                |            | \$ 2,910,977   | \$ 1,825,174  | \$ 2,075,634         | \$ 3,900,808   | \$ 4,193,740     | 7.51%             |
| <b>SUPPORT SERVICES:</b>                      |            |                |               |                      |                |                  |                   |
| <b>Pupil Support Services:</b>                |            |                |               |                      |                |                  |                   |
| family involvement)                           |            |                |               |                      |                |                  |                   |
| Guidance Services - All Students              |            |                |               |                      |                |                  |                   |
| Guidance Counselor Salaries                   | 50113 2122 | 7,037          | 1,937         | (1,937)              |                |                  | NPB               |
| Travel Expense Reimbursement                  | 50582 2120 | 365            | 31            | (31)                 |                |                  | NPB               |
| Employee Benefits                             |            |                |               |                      |                |                  |                   |
| Social Security                               | 50220 2120 | 436            | 120           | 187                  | 307            |                  | (100.00)%         |
| Medicare                                      | 50225 2120 | 102            | 28            | 90                   | 118            |                  | (100.00)%         |
| Louisiana Teacher Retirement                  | 50231 2120 |                |               |                      |                |                  | NPB               |
| Workmen's Compensation                        | 50260 2120 |                | 7             | (7)                  |                |                  |                   |
| Other Pupil Support Services                  |            |                |               |                      |                |                  |                   |
| Supervisor/Coordinator Salaries               | 50111 2190 | 60,700         | 35,335        | 30,911               | 66,246         | 62,906           | (5.04)%           |
| Substitute and Other Salaries                 | 50120 2190 | 668            |               |                      |                |                  | NPB               |
| Travel Expense Reimbursement                  | 50582 2190 | 2,310          | 5,017         | 26,983               | 32,000         | 30,000           | (6.25)%           |
| Other Purchased Services                      | 50500 2190 | 2,169          | 5,134         | (134)                | 5,000          | 4,054            | (18.92)%          |
| Technology-Related Supplies                   | 50615 2190 |                | 600           | (600)                |                |                  | NPB               |
| Materials & Supplies                          | 50610 2190 | 49,485         | 26,014        | (26,014)             |                | 66,684           | NPB               |
| Other Materials and Supplies                  | 50600 2190 |                |               |                      |                |                  | NPB               |
| Employee Benefits                             |            |                |               |                      |                |                  |                   |
| Group Insurance                               | 50210 2190 | 4,757          | 4,116         | 642                  | 4,758          | 4,758            |                   |
| Social Security                               | 50220 2190 | 7              | 7             | (7)                  |                |                  | NPB               |
| Medicare                                      | 50225 2190 | 804            | 432           | 364                  | 796            | 830              | 4.27%             |
| Louisiana Teacher Retirement                  | 50231 2190 | 15,924         | 9,117         | 6,512                | 15,629         | 15,852           | 1.43%             |
| Workmen's Compensation                        | 50260 2190 |                | 251           | (251)                |                | 444              |                   |
| Total Pupil Support Services                  |            | <b>144,765</b> | <b>88,146</b> | <b>36,708</b>        | <b>124,854</b> | <b>185,528</b>   | <b>48.60%</b>     |
| <b>Instructional Staff Services:</b>          |            |                |               |                      |                |                  |                   |
| Other Special Programs                        |            |                |               |                      |                |                  |                   |
| Supervisor/Coordinator Salaries               | 50111 2214 | 178,881        | 146,123       | 62,439               | 208,562        | 222,716          | 6.79%             |
| Secretary Salaries                            | 50114 2214 | 66,048         | 48,653        | 16,219               | 64,872         | 67,560           | 4.14%             |
| Travel Expense Reimbursement                  | 50582 2214 | 3,197          | 1,623         | (1,623)              |                |                  | NPB               |
| Employee Benefits                             |            |                |               |                      |                |                  |                   |
| Group Insurance                               | 50210 2214 | 20,205         | 19,267        | 6,825                | 26,092         | 30,728           | 17.77%            |
| Medicare                                      | 50225 2214 | 3,275          | 2,553         | 1,042                | 3,595          | 3,801            | 5.73%             |
| Louisiana Teacher Retirement                  | 50231 2214 | 40,863         | 33,179        | 14,604               | 47,783         | 73,151           | 53.09%            |
| Workmen's Compensation                        | 50260 2214 |                | 1,131         | (1,131)              |                | 2,041            |                   |
| Instruction & Curriculum Development Services |            |                |               |                      |                |                  |                   |
| Specialist Salaries                           | 50113 2220 | 31,161         | 54,226        | 12,284               | 66,510         | 96,455           | 45.02%            |
| Travel Expense Reimbursement                  | 50582 2220 | 498            | 418           | (418)                |                |                  | NPB               |
| Employee Benefits                             |            |                |               |                      |                |                  |                   |
| Group Insurance                               | 50210 2220 | 2,349          | 5,059         | 455                  | 5,514          | 8,678            | 57.38%            |
| Medicare                                      | 50225 2220 | 434            | 731           | 178                  | 909            | 1,304            | 43.45%            |
| Louisiana Teacher Retirement                  | 50231 2220 | 8,102          | 13,990        | 3,170                | 17,160         | 24,307           | 41.65%            |
| Workmen's Compensation                        | 50260 2220 |                | 385           | (385)                |                | 680              |                   |
| Special Programs                              |            |                |               |                      |                |                  |                   |
| Staff Instructor Salaries                     | 50112 2234 | 206,182        | 123,086       | 89,114               | 212,200        | 235,500          | 10.98%            |
| Substitutes and Other Salaries                | 50100 2234 |                | 60            | (60)                 |                |                  |                   |
| Stipend Pay                                   | 50150 2234 | 2,752          | 1,554         | (1,554)              |                |                  | NPB               |
| Purchased Professional and Technical Services | 50300 2234 | 180            |               |                      |                | 500              | NPB               |
| Travel Expense Reimbursement                  | 50582 2234 | 21,859         |               |                      |                | 58,174           | NPB               |
| Other Purchased Services                      | 50500 2234 |                |               | 25,000               | 25,000         | 24,000           | (4.00)%           |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 18

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

| <u>DESCRIPTION</u>   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| Technology Related Supplies                                  | 50615 2234       | \$                                | \$  | \$   | \$                                      | \$  | NPB  |
| Materials and Supplies                                       | 50610 2234       |                                   |   |  |   | 5,000                                       | NPB  |
| Other Supplies   | 50600 2234       |                                   | 1,724   | (1,724)  |   |   | NPB  |
| Employee Benefits  |                  |                                   |   |  |   |   |  |
| Group Insurance  | 50210 2234       | 22,951                            | 11,852  | 11,651   | 23,503                                  | 23,222                                      | (1.20)%  |
| Social Security  | 50220 2234       |                                   | 4   | (4)  |   |   | NPB  |
| Medicare   | 50225 2234       | 2,703                             | 1,631   | 1,112  | 2,743                                   | 3,078                                       | 12.21%   |
| Louisiana Teacher Retirement                                 | 50231 2234       | 54,633                            | 32,157  | 22,590   | 54,747                                  | 59,346                                      | 8.40%  |
| Workmen's Compensation                                       | 50260 2234       |                                   | 893   | (893)  |   | 1,661                                       | NPB  |
| Technology-Related Supplies                                  | 50615 2290       | 50                                | 50  | (50)   |   | 10,000                                      | NPB  |
| Other Materials and Supplies                                 | 50610 2290       | 6,089                             | 2,546   | (2,546)  |   |   | NPB  |
| Other Instructional Staff Services                           | 50895 2234       |                                   |   | 44,656   | 44,656                                  |   | (100.00)%  |
| <b>Total Instruction Staff Services</b>                      |                  | <b>672,409</b>                    | <b>502,896</b>                                      | <b>300,950</b>   | <b>803,846</b>                          | <b>951,902</b>                              | <b>18.42%</b>                                      |
| <b>Operation and Maintenance of Plant Services</b>           |                  |                                   |   |  |   |   |  |
| <b>Operation and Maintenance of Buildings</b>                |                  |                                   |   |  |   |   |  |
| Communications (phone/internet/post)                         | 50530 2620       |                                   |   |  |   |   | NPB  |
| Care and Upkeep of Equipment                                 | 50500 2620       | 594                               |   | 10,000   | 10,000                                  | 1,500                                       |  |
| Rental of Equipment and Vehicles                             | 50442 2640       | 1,747                             | 1,258   | 4,042  | 5,300                                   | 3,800                                       | (28.30)%   |
| Other Purchased Property Services                            | 50400 2640       |                                   |   |  |   |   | NPB  |
| <b>Total Operation and Maintenance of Plant Services</b>     |                  | <b>2,341</b>                      | <b>1,258</b>  | <b>14,042</b>  | <b>15,300</b>                           | <b>5,300</b>                                | <b>(65.36)%</b>                                    |
| <b>Student Transportation Services</b>                       |                  |                                   |   |  |   |   |  |
| <b>Regular Transportation Services</b>                       |                  |                                   |   |  |   |   |  |
| Bus Driver Salaries  | 50116 2720       | 6,982                             | 6,159   | (3,159)  | 3,000                                   |   | (100.00)%  |
| Operational Allowance  | 50583 2720       |                                   |   |  |   |   |  |
| Employee Benefits  |                  |                                   |   |  |   |   |  |
| Social Security  | 50220 2720       |                                   | 2   | (2)  |   |   | NPB  |
| Medicare   | 50225 2720       | 101                               | 89  | (45)   | 44                                      |   | (100.00)%  |
| Louisiana School Employee Retirement                         | 50233 2720       | 2,053                             | 1,728   | (1,728)  |   |   | NPB  |
| Workmen's Compensation                                       | 50260 2720       |                                   | 550   | (550)  |   |   |  |
| <b>Total Student Transportation Services</b>                 |                  | <b>9,136</b>                      | <b>8,527</b>  | <b>(5,483)</b>   | <b>3,044</b>                            |   | <b>(100.00)%</b>                                   |
| <b>Total Support Service Expenditures</b>                    |                  | <b>828,652</b>                    | <b>600,827</b>                                      | <b>346,217</b>   | <b>947,044</b>                          | <b>1,142,730</b>                            | <b>20.66%</b>                                      |
| <b>Total Expenditures</b>                                    |                  | <b>3,739,629</b>                  | <b>2,426,001</b>                                    | <b>2,421,851</b>                                       | <b>4,847,852</b>                        | <b>5,336,470</b>                            | <b>10.08%</b>                                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> |                  | <b>304,571</b>                    | <b>193,475</b>                                      | <b>198,022</b>   | <b>391,497</b>                          | <b>416,914</b>                              | <b>6.49%</b>                                       |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                  |                                   |   |  |   |   |  |
| Transfers of Indirect Cost Paid                              | 50933 5200       | (304,571)                         | (206,431)   | (185,066)  | (391,497)                               | (416,914)                                   | 6.49%  |
| <b>Total Other Financing Sources (Uses)</b>                  |                  | <b>(304,571)</b>                  | <b>(206,431)</b>                                    | <b>(185,066)</b>                                       | <b>(391,497)</b>                        | <b>(416,914)</b>                            | <b>6.49%</b>                                       |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> |                  | <b>0</b>                          | <b>(12,956)</b>                                     | <b>12,956</b>  |   |   | <b>NPB</b>   |
| <b>ENDING FUND BALANCE</b>                                   |                  | <b>\$ 0</b>                       | <b>\$ (12,956)</b>                                  | <b>\$ 12,956</b>                                       | <b>\$</b>                               | <b>\$</b>                                   | <b>NPB</b>   |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 19

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

| DESCRIPTION   | Account #  | Actual<br>6/30/2020 | Actual<br>Through<br>3/31/2021 | Remaining<br>Through<br>6/30/2021 | Final Budget<br>6/30/2021 | Operating<br>Budget<br>6/30/2022 | % Change<br>from<br>6/30/2021 |
|---|------------|---------------------|--------------------------------|-----------------------------------|---------------------------|----------------------------------|-------------------------------|
| <b>REVENUES FROM:</b>   |            |                     |                                |                                   |                           |                                  |                               |
| <b>FEDERAL SOURCES:</b>   |            |                     |                                |                                   |                           |                                  |                               |
| <b>Restricted - Through State:</b>                                    |            |                     |                                |                                   |                           |                                  |                               |
| Title I - Part C - Migrant  | 44542 0000 | \$ 106,635          | \$ 101,342                     | \$ 156,714                        | \$ 258,056                | \$ 197,338                       | (23.53)%                      |
| <b>Total Revenues</b>   |            | <b>106,635</b>      | <b>101,342</b>                 | <b>156,714</b>                    | <b>258,056</b>            | <b>197,338</b>                   | <b>(23.53)%</b>               |
| <b>EXPENDITURES FOR:</b>  |            |                     |                                |                                   |                           |                                  |                               |
| <b>INSTRUCTION:</b>   |            |                     |                                |                                   |                           |                                  |                               |
| <b>Special Programs:</b>  |            |                     |                                |                                   |                           |                                  |                               |
| <b>NCLB/Culturally Deprived Programs</b>                              |            |                     |                                |                                   |                           |                                  |                               |
| Teacher Salaries  | 50112 1510 | 2,697               | 8,401                          | 10,682                            | 19,083                    |                                  | (100.00)%                     |
| Para-professional Salaries  | 50115 1510 |                     | 2,869                          | (2,869)                           |                           |                                  |                               |
| Other Purchased Services  | 50500 1510 | 7,330               | 7,440                          | 39,328                            | 46,768                    |                                  | (100.00)%                     |
| Technology-Related Supplies   | 50615 1510 | 2,068               | 1,658                          | (1,658)                           |                           |                                  | NPB                           |
| Materials and Supplies  | 50610 1510 | 1,748               | 12,788                         | (12,788)                          |                           |                                  | NPB                           |
| Other Supplies  | 50600 1510 |                     | 1,306                          | (1,306)                           |                           |                                  |                               |
| Miscellaneous   | 50890 1510 |                     |                                |                                   |                           | 82,906                           |                               |
| Employee Benefits   |            |                     |                                |                                   |                           |                                  |                               |
| Social Security   | 50220 1510 |                     |                                | 597                               | 597                       |                                  | (100.00)%                     |
| Medicare  | 50225 1510 | 39                  | 164                            | 113                               | 277                       |                                  | (100.00)%                     |
| Louisiana Teacher Retirement  | 50231 1510 | 701                 | 2,578                          | 2,346                             | 4,924                     |                                  | (100.00)%                     |
| Workers Compensation  | 50260 1510 |                     | 29                             | (29)                              |                           |                                  |                               |
| <b>NCLB/Culturally Deprived Programs</b>                              |            |                     |                                |                                   |                           |                                  |                               |
| Para-professional Salaries  | 50115 1520 | 31,513              | 25,498                         | 902                               | 26,400                    | 40,320                           | 52.73%                        |
| Employee Benefits   |            |                     |                                |                                   |                           |                                  |                               |
| Social Security   | 50220 1520 | 1,954               | 1,581                          | 56                                | 1,637                     |                                  | (100.00)%                     |
| Medicare  | 50225 1520 | 457                 | 370                            | 13                                | 383                       | 585                              | 52.74%                        |
| Louisiana Teacher Retirement  | 50231 1520 |                     |                                |                                   |                           | 10,161                           | NPB                           |
| Workers Compensation  | 50260 1520 |                     | 155                            | (155)                             |                           | 286                              |                               |
| <b>Total Special Programs</b>   |            | <b>48,507</b>       | <b>64,836</b>                  | <b>35,233</b>                     | <b>100,069</b>            | <b>134,258</b>                   | <b>34.17%</b>                 |
| <b>Total Instruction Expenditures</b>                                 |            | <b>48,507</b>       | <b>64,836</b>                  | <b>35,233</b>                     | <b>100,069</b>            | <b>134,258</b>                   | <b>34.17%</b>                 |
| <b>SUPPORT SERVICES:</b>  |            |                     |                                |                                   |                           |                                  |                               |
| <b>Pupil Support Services:</b>  |            |                     |                                |                                   |                           |                                  |                               |
| family involvement)   |            |                     |                                |                                   |                           |                                  |                               |
| Other Purchase Services   | 50500 2190 |                     |                                |                                   |                           |                                  | NPB                           |
| Materials and Supplies  | 50610 2190 | 1,121               | 1,163                          | 61,522                            | 62,684                    |                                  | (100.00)%                     |
| <b>Total Pupil Support Services</b>                                   |            | <b>1,121</b>        | <b>1,163</b>                   | <b>61,522</b>                     | <b>62,684</b>             |                                  | <b>(100.00)%</b>              |
| <b>Instructional Staff Services:</b>                                  |            |                     |                                |                                   |                           |                                  |                               |
| <b>Improvement of Instructional Services - Other Special Programs</b> |            |                     |                                |                                   |                           |                                  |                               |
| Supervisor/Coordinator Salaries                                       | 50111 2214 | 31,161              | 18,279                         | 13,057                            | 31,336                    | 36,061                           | 15.08%                        |
| Other Salaries  | 50100 2214 | 910                 |                                | 13,959                            | 13,959                    |                                  | (100.00)%                     |
| Travel Expense Reimbursement  | 50582 2214 | 3,920               | 1,380                          | (1,380)                           |                           |                                  | NPB                           |
| Employee Benefits   |            |                     |                                |                                   |                           |                                  |                               |
| Group Insurance   | 50210 2214 | 2,349               | 1,370                          | 979                               | 2,349                     | 2,741                            | 16.69%                        |
| Social Security   | 50220 2214 |                     |                                | 196                               | 196                       |                                  | (100.00)%                     |
| Medicare  | 50225 2214 | 447                 | 255                            | 274                               | 529                       | 523                              | (1.13)%                       |
| Louisiana Teacher Retirement  | 50231 2214 | 8,338               | 4,716                          | 4,184                             | 8,900                     | 9,087                            | 2.10%                         |
| Workers Compensation  | 50260 2214 |                     | 130                            | (130)                             |                           | 256                              |                               |
| <b>Instructional Staff Training - Other Programs</b>                  |            |                     |                                |                                   |                           |                                  |                               |
| Travel Expense Reimbursement  | 50582 2234 |                     |                                | 16,500                            | 16,500                    |                                  | (100.00)%                     |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 19

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

| <u>DESCRIPTION</u>   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| Other Instructional Staff Services                           |                  |                                   |   |  |   |   |  |
| Purchased Professional & Technical Services                  | 50300 2290       | \$ 75                             | \$ 600  | 1,000  | \$ 1,600                                | \$  | (100.00)%  |
| Supplies   | 50610 2290       | 2,218                             | 928   | (928)  |   |   |  |
| <b>Total Instructional Staff Services</b>                    |                  | <b>49,418</b>                     | <b>27,658</b>                                       | <b>47,711</b>  | <b>75,369</b>                           | <b>48,668</b>   | <b>(35.43)%</b>                                    |
| <b>Student Transportation Services:</b>                      |                  |                                   |   |  |   |   |  |
| Regular Transportation Services                              |                  |                                   |   |  |   |   |  |
| Bus Driver Salaries  | 50116 2720       |                                   |   | 500  | 500                                     |   | (100.00)%  |
| Operational Allowance  | 50583 2720       |                                   |   |  |   |   | NPB  |
| Employee Benefits  |                  |                                   |   |  |   |   |  |
| Social Security  | 50220 2720       |                                   |   |  |   |   | NPB  |
| Medicare   | 50225 2720       |                                   |   | 7  | 7                                       |   | (100.00)%  |
| Louisiana School Employee Retirement                         | 50233 2720       |                                   |   | 144  | 144                                     |   | (100.00)%  |
| <b>Student Transportation Services</b>                       |                  |                                   |   | <b>651</b>   | <b>651</b>                              |   | <b>(100.00)%</b>                                   |
| <b>Total Support Service Expenditures</b>                    |                  | <b>50,539</b>                     | <b>28,821</b>                                       | <b>109,883</b>   | <b>138,704</b>                          | <b>48,668</b>   | <b>(64.91)%</b>                                    |
| <b>Total Expenditures</b>                                    |                  | <b>99,046</b>                     | <b>93,657</b>                                       | <b>145,116</b>   | <b>238,773</b>                          | <b>182,926</b>  | <b>(23.39)%</b>                                    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> |                  |                                   |   |  |   |   |  |
|  |                  | <b>7,589</b>                      | <b>7,685</b>  | <b>11,598</b>  | <b>19,283</b>                           | <b>14,412</b>   | <b>(25.26)%</b>                                    |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                  |                                   |   |  |   |   |  |
| Transfers of Indirect Cost Paid                              | 50933 5200       | (7,589)                           | (7,834)   | (11,449)   | (19,283)                                | (14,412)  | (25.26)%   |
| <b>Total Other Financing Sources (Uses)</b>                  |                  | <b>(7,589)</b>                    | <b>(7,834)</b>                                      | <b>(11,449)</b>  | <b>(19,283)</b>                         | <b>(14,412)</b>                                       | <b>(25.26)%</b>                                    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> |                  |                                   |   |  |   |   |  |
|  |                  | <b>0</b>                          | <b>(149)</b>  | <b>149</b>   |   |   | <b>NPB</b>   |
| <b>ENDING FUND BALANCE</b>                                   |                  |                                   |   |  |   |   |  |
|  |                  | <b>\$ 0</b>                       | <b>\$ (149)</b>                                     | <b>\$ 149</b>  | <b>\$</b>                               | <b>\$</b>   | <b>NPB</b>   |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 20

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

| <u>DESCRIPTION</u>   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| <b>REVENUES FROM:</b>  |                  |                                   |   |  |   |   |  |
| <b>FEDERAL SOURCES:</b>                                      |                  |                                   |   |  |   |   |  |
| Restricted - Through State:                                  |                  |                                   |   |  |   |   |  |
| Title II - A - Improving Teacher Quality                     | 44545 0000       | \$ 992,062                        | \$ 574,980  | \$ 665,269   | \$ 1,240,249                            | \$ 1,252,045  | 0.95%  |
| <b>Total Revenues</b>  |                  | <b>992,062</b>                    | <b>574,980</b>                                      | <b>665,269</b>   | <b>1,240,249</b>                        | <b>1,252,045</b>                                      | <b>0.95%</b>                                       |
| <b>EXPENDITURES FOR:</b>                                     |                  |                                   |   |  |   |   |  |
| <b>SUPPORT SERVICES:</b>                                     |                  |                                   |   |  |   |   |  |
| Instructional Staff Services:                                |                  |                                   |   |  |   |   |  |
| Instruction/Curriculum Development Services                  |                  |                                   |   |  |   |   |  |
| Specialist Salaries  | 50113 2220       | 252,156                           | 147,937   | 105,672  | 253,609                                 | 263,281   | 3.81%  |
| Benefits   |                  |                                   |   |  |   |   |  |
| Group Insurance  | 50210 2220       | 13,739                            | 7,395   | 6,348  | 13,743                                  | 11,283  | (17.90)%   |
| Medicare   | 50225 2220       | 3,471                             | 2,052   | 1,443  | 3,495                                   | 3,692   | 5.64%  |
| Louisiana Teacher Retirement                                 | 50231 2220       | 48,086                            | 27,998  | 20,000   | 47,998                                  | 48,710  | 1.48%  |
| Workers Compensation   | 50260 2220       |                                   | 1,050   | (1,050)  |   | 1,858   | NPB  |
| Special Programs   |                  |                                   |   |  |   |   | NPB  |
| Staff Instructors  | 50112 2234       | 206,243                           | 112,025   | 100,175  | 212,200                                 | 189,000   | (10.93)%   |
| Stipends   | 50150 2234       | 125,438                           | 110,350   | 39,650   | 150,000                                 |   | (100.00)%  |
| Purchased Professional Services                              | 50300 2234       | 43,889                            |   |  |   | 15,000  | NPB  |
| Travel Expense Reimbursement                                 | 50582 2234       | 76,634                            | 5,222   | 124,778  | 130,000                                 | 20,900  | (83.92)%   |
| Other Purchased Services                                     | 50500 2234       |                                   | 17,144  | (17,144)   |   | 6,900   |  |
| Materials & Supplies   | 50610 2234       | 1,549                             |   |  |   |   | NPB  |
| Miscellaneous Expenditures                                   | 50890 2234       |                                   |   |  |   | 436,508   |  |
| Miscellaneous Non-Public Expenditures                        | 50895 2234       | 20,801                            | 25,504  | 139,149  | 164,653                                 | 93,805  | (43.03)%   |
| Benefits   |                  |                                   |   |  |   |   |  |
| Group Insurance  | 50210 2234       | 22,952                            | 10,677  | 12,828   | 23,505                                  | 18,468  | (21.43)%   |
| Social Security  | 50220 2234       | 19                                |   |  |   |   | NPB  |
| Medicare   | 50225 2234       | 4,483                             | 3,057   | 1,862  | 4,919                                   | 2,448   | (50.23)%   |
| Louisiana Teacher Retirement                                 | 50231 2234       | 85,634                            | 56,334  | 37,118   | 93,452                                  | 47,631  | (49.03)%   |
| Workers Compensation   | 50260 2234       |                                   | 868   | (868)  |   | 1,335   |  |
| Educational Reimbursement                                    | 50240 2234       | 13,656                            | 146   | 49,854   | 50,000                                  |   | (100.00)%  |
| <b>Total Instructional Staff Services</b>                    |                  | <b>918,748</b>                    | <b>527,760</b>                                      | <b>619,814</b>   | <b>1,147,574</b>                        | <b>1,160,819</b>                                      | <b>1.15%</b>                                       |
| <b>Total Support Service Expenditures</b>                    |                  | <b>918,748</b>                    | <b>527,760</b>                                      | <b>619,814</b>   | <b>1,147,574</b>                        | <b>1,160,819</b>                                      | <b>1.15%</b>                                       |
| <b>Total Expenditures</b>                                    |                  | <b>918,748</b>                    | <b>527,760</b>                                      | <b>619,814</b>   | <b>1,147,574</b>                        | <b>1,160,819</b>                                      | <b>1.15%</b>                                       |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> |                  | <b>73,314</b>                     | <b>47,220</b>                                       | <b>45,455</b>  | <b>92,675</b>                           | <b>91,226</b>   | <b>(1.56)%</b>                                     |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                  |                                   |   |  |   |   |  |
| Transfers of Indirect Cost Paid                              | 50933 5200       | (73,314)                          | (47,220)  | (45,455)   | (92,675)                                | (91,226)  | (1.56)%  |
| <b>Total Other Financing Sources (Uses)</b>                  |                  | <b>(73,314)</b>                   | <b>(47,220)</b>                                     | <b>(45,455)</b>  | <b>(92,675)</b>                         | <b>(91,226)</b>                                       | <b>(1.56)%</b>                                     |



LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2022

Schedule 20

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

| <u>DESCRIPTION</u>                                   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES |                  | \$                                | \$ 0  | \$ (0)   | \$                                      | \$  | NPB  |
| ENDING FUND BALANCE                                  |                  | \$                                | \$ 0  | \$ (0)   | \$                                      | \$  | NPB  |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 21

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

| <u>DESCRIPTION</u>   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final</u><br><u>Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| <b>REVENUES:</b>   |                  |                                   |   |  |   |   |  |
| <b>FEDERAL SOURCES FROM:</b>                                 |                  |                                   |   |  |   |   |  |
| <b>Restricted - Through State:</b>                           |                  |                                   |   |  |   |   |  |
| Title III, English as a Second Language                      | 44547 0000       | \$ 45,207                         | \$ 35,956   | \$ 3,259   | \$ 39,215   | \$ 39,173   | (0.11)%  |
| <b>Total Revenues</b>  |                  | <b>45,207</b>                     | <b>35,956</b>                                       | <b>3,259</b>   | <b>39,215</b>                                     | <b>39,173</b>   | <b>(0.11)%</b>                                     |
| <b>EXPENDITURES FOR:</b>                                     |                  |                                   |   |  |   |   |  |
| <b>INSTRUCTION:</b>  |                  |                                   |   |  |   |   |  |
| <b>Special Programs:</b>                                     |                  |                                   |   |  |   |   |  |
| English Language Acquisition - Title III                     |                  |                                   |   |  |   |   |  |
| Teacher  | 50112 1520       | 2,400                             |   |  |   |   | NPB  |
| Para-professionals (Aides)                                   | 50115 1520       | 1,230                             |   |  |   | 2,250   | NPB  |
| Other Purchased Services                                     | 50500 1520       | 23,012                            | 23,012  | 2,433  | 25,445  | 23,012  | (9.56)%  |
| Technology-Related Supplies                                  | 50615 1520       | 324                               | 7,776   | (7,776)  |   |   | NPB  |
| Materials and Supplies                                       | 50610 1520       | 4,385                             | 2,481   | (2,481)  |   | 10,368  | NPB  |
| Employee Benefits  |                  |                                   |   |  |   |   | NPB  |
| Medicare   | 50225 1520       | 53                                |   |  |   | 49  | NPB  |
| Louisiana Teacher Retirement                                 | 50231 1520       | 624                               |   |  |   | 567   | NPB  |
| <b>Total Special Programs</b>                                |                  | <b>32,028</b>                     | <b>33,269</b>                                       | <b>(7,824)</b>   | <b>25,445</b>                                     | <b>36,246</b>   | <b>42.45%</b>                                      |
| <b>Total Instruction Expenditures</b>                        |                  | <b>32,028</b>                     | <b>33,269</b>                                       | <b>(7,824)</b>   | <b>25,445</b>                                     | <b>36,246</b>   | <b>42.45%</b>                                      |
| <b>SUPPORT SERVICES:</b>                                     |                  |                                   |   |  |   |   |  |
| <b>Pupil Support Services:</b>                               |                  |                                   |   |  |   |   |  |
| Other Instructional Staff Services                           |                  |                                   |   |  |   |   |  |
| Other Purchased Services                                     | 50500 2190       |                                   |   | 348  | 348   |   | (100.00)%  |
| Materials and Supplies                                       | 50610 2190       |                                   |   |  |   |   | NPB  |
| <b>Total Pupil Support Services</b>                          |                  |                                   |   | <b>348</b>   | <b>348</b>  |   | <b>(100.00)%</b>                                   |
| <b>Instructional Staff Services:</b>                         |                  |                                   |   |  |   |   |  |
| Staff Training - Other Special Programs                      |                  |                                   |   |  |   |   |  |
| Other Purchased Services                                     | 50300 2234       | 9,855                             |   | 10,491   | 10,491  |   | (100.00)%  |
| <b>Total Instructional Staff Services</b>                    |                  | <b>9,855</b>                      |   | <b>10,491</b>  | <b>10,491</b>                                     |   | <b>(100.00)%</b>                                   |
| <b>Total Support Service Expenditures</b>                    |                  |                                   |   | <b>348</b>   | <b>348</b>  |   | <b>(100.00)%</b>                                   |
| <b>Total Expenditures</b>                                    |                  | <b>41,883</b>                     | <b>33,269</b>                                       | <b>3,015</b>   | <b>36,284</b>                                     | <b>36,246</b>   | <b>(0.10)%</b>                                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> |                  | <b>3,324</b>                      | <b>2,687</b>  | <b>244</b>   | <b>2,931</b>                                      | <b>2,927</b>  | <b>(0.14)%</b>                                     |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                  |                                   |   |  |   |   |  |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 21

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

| <u>DESCRIPTION</u>                                   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final</u><br><u>Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| Transfers of Indirect Cost Paid                      | 50933 5200       | \$ (3,324)                        | \$ (2,687)  | (244)  | \$ (2,931)  | \$ (2,927)  | (0.14)%  |
| Total Other Financing Sources (Uses)                 |                  | <b>(3,324)</b>                    | <b>(2,687)</b>                                      | <b>(244)</b>   | <b>(2,931)</b>                                    | <b>(2,927)</b>  | <b>(0.14)%</b>                                     |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES |                  | <b>0</b>                          | <b>(0)</b>  | <b>0</b>   |   |   | <b>NPB</b>   |
| ENDING FUND BALANCE                                  |                  | <b>\$ 0</b>                       | <b>\$ (0)</b>                                       | <b>\$ 0</b>  | <b>\$</b>   |   | <b>NPB</b>   |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 22

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

| <u>DESCRIPTION</u>   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final</u><br><u>Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| <b>REVENUES:</b>   |                  |                                   |   |  |   |   |  |
| <b>FEDERAL SOURCES FROM:</b>                                 |                  |                                   |   |  |   |   |  |
| <b>Restricted - Through State:</b>                           |                  |                                   |   |  |   |   |  |
| Title III, English as a Second Language                      | 44547 0000       | \$ 4,443                          | \$ 6,153  | \$ 10,596  |   |   | (100.00)%  |
| <b>Total Revenues</b>  |                  | <b>4,443</b>                      | <b>6,153</b>  | <b>10,596</b>  |   |   | <b>(100.00)%</b>                                   |
| <b>EXPENDITURES FOR:</b>                                     |                  |                                   |   |  |   |   |  |
| <b>INSTRUCTION:</b>  |                  |                                   |   |  |   |   |  |
| <b>Special Programs:</b>                                     |                  |                                   |   |  |   |   |  |
| English Language Acquisition - Title III                     |                  |                                   |   |  |   |   |  |
| Teacher  | 50112 1520       |                                   |   |  |   |   |  |
| Para-professionals (Aides)                                   | 50115 1520       |                                   |   |  |   |   |  |
| Other Purchased Services                                     | 50500 1520       |                                   |   |  |   |   | NPB  |
| Technology-Related Supplies                                  | 50615 1520       |                                   | 849   | (849)  |   |   | NPB  |
| Materials and Supplies                                       | 50610 1520       |                                   | 3,262   | 6,542  | 9,804   |   | (100.00)%  |
| Employee Benefits  |                  |                                   |   |  |   |   |  |
| Medicare   | 50225 1520       |                                   |   |  |   |   |  |
| Louisiana Teacher Retirement                                 | 50231 1520       |                                   |   |  |   |   |  |
| <b>Total Special Programs</b>                                |                  |                                   | <b>4,111</b>  | <b>5,693</b>   | <b>9,804</b>                                      |   | <b>(100.00)%</b>                                   |
| <b>Total Instruction Expenditures</b>                        |                  |                                   | <b>4,111</b>  | <b>5,693</b>   | <b>9,804</b>                                      |   | <b>(100.00)%</b>                                   |
| <b>SUPPORT SERVICES:</b>                                     |                  |                                   |   |  |   |   |  |
| <b>Pupil Support Services:</b>                               |                  |                                   |   |  |   |   |  |
| Other Instructional Staff Services                           |                  |                                   |   |  |   |   |  |
| Other Purchased Services                                     | 50500 2190       |                                   |   |  |   |   | NPB  |
| Materials and Supplies                                       | 50610 2190       |                                   |   |  |   |   | NPB  |
| <b>Total Pupil Support Services</b>                          |                  |                                   |   |  |   |   | <b>NPB</b>   |
| <b>Instructional Staff Services:</b>                         |                  |                                   |   |  |   |   |  |
| Staff Training - Other Special Programs                      |                  |                                   |   |  |   |   |  |
| Other Purchased Services                                     | 50300 2234       |                                   |   |  |   |   | NPB  |
| <b>Total Instructional Staff Services</b>                    |                  |                                   |   |  |   |   | <b>NPB</b>   |
| <b>Total Support Service Expenditures</b>                    |                  |                                   |   |  |   |   | <b>NPB</b>   |
| <b>Total Expenditures</b>                                    |                  |                                   | <b>4,111</b>  | <b>5,693</b>   | <b>9,804</b>                                      |   | <b>(100.00)%</b>                                   |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> |                  |                                   | <b>332</b>  | <b>460</b>   | <b>792</b>  |   | <b>(100.00)%</b>                                   |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                  |                                   |   |  |   |   |  |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 22

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

| <u>DESCRIPTION</u>                                   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final</u><br><u>Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| Transfers of Indirect Cost Paid                      | 50933 5200       |                                   | \$ (332)  | (460)  | \$ (792)  |   | (100.00)%  |
| Total Other Financing Sources (Uses)                 |                  |                                   | <b>(332)</b>  | <b>(460)</b>   | <b>(792)</b>                                      |   | <b>(100.00)%</b>                                   |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES |                  |                                   |   | <b>(0)</b>   |   |   | <b>NPB</b>   |
| ENDING FUND BALANCE                                  |                  |                                   |   | <b>\$ (0)</b>  |   |   | <b>NPB</b>   |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 23

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

| DESCRIPTION  | Account #  | Actual<br>6/30/2020 | Actual<br>Through<br>3/31/2021 | Remaining<br>Through<br>6/30/2021 | Final Budget<br>6/30/2021 | Operating<br>Budget<br>6/30/2022 | % Change<br>from<br>6/30/2021 |
|--|------------|---------------------|--------------------------------|-----------------------------------|---------------------------|----------------------------------|-------------------------------|
| <b>REVENUES FROM:</b>  |            |                     |                                |                                   |                           |                                  |                               |
| <b>FEDERAL SOURCES:</b>                                      |            |                     |                                |                                   |                           |                                  |                               |
| Restricted - Through State:                                  |            |                     |                                |                                   |                           |                                  |                               |
| Title IV A Safe and Drug Free Schools                        | 44544 0000 | \$ 302,831          | \$ 372,129                     | \$ 69,757                         | \$ 441,886                | \$ 443,667                       | 0.40%                         |
| <b>Total Revenues</b>  |            | <b>302,831</b>      | <b>372,129</b>                 | <b>69,757</b>                     | <b>441,886</b>            | <b>443,667</b>                   | <b>0.40%</b>                  |
| <b>EXPENDITURES FOR:</b>                                     |            |                     |                                |                                   |                           |                                  |                               |
| <b>INSTRUCTION:</b>  |            |                     |                                |                                   |                           |                                  |                               |
| Special Programs   |            |                     |                                |                                   |                           |                                  |                               |
| NCLB/Culturally Deprived Programs                            |            |                     |                                |                                   |                           |                                  |                               |
| Teachers   | 50112 1510 | 3,330               |                                | 3,000                             | 3,000                     |                                  | (100.00)%                     |
| Purchased Professional & Technical Services                  | 50300 1510 |                     |                                |                                   |                           | 82,435                           | NPB                           |
| Other Purchased Services                                     | 50500 1510 | 117,220             | 197,300                        | (107,259)                         | 90,041                    |                                  | (100.00)%                     |
| Technology-Related Supplies                                  | 50615 1510 |                     | 124,941                        | (37,236)                          | 87,705                    | 22,794                           | (74.01)%                      |
| Materials and Supplies                                       | 50610 1510 | 37,672              | 14,488                         | 63,042                            | 77,530                    | 16,273                           | (79.01)%                      |
| Other Supplies   | 50600 1510 | 3,649               | 3,434                          | (3,434)                           |                           |                                  | NPB                           |
| Employee Benefits  |            |                     |                                |                                   |                           |                                  |                               |
| Social Security  | 50220 1510 | 206                 |                                | 186                               | 186                       |                                  | (100.00)%                     |
| Medicare   | 50225 1510 | 48                  |                                | 44                                | 44                        |                                  | (100.00)%                     |
| Louisiana Teachers Retirement                                | 50231 1510 |                     |                                |                                   |                           |                                  | NPB                           |
| <b>Total Special Programs</b>                                |            | <b>162,126</b>      | <b>340,164</b>                 | <b>(81,658)</b>                   | <b>258,506</b>            | <b>121,502</b>                   | <b>(53.00)%</b>               |
| <b>Total Instruction Expenditures</b>                        |            | <b>162,126</b>      | <b>340,164</b>                 | <b>(81,658)</b>                   | <b>258,506</b>            | <b>121,502</b>                   | <b>(53.00)%</b>               |
| <b>SUPPORT SERVICES:</b>                                     |            |                     |                                |                                   |                           |                                  |                               |
| Pupil Support Services:                                      |            |                     |                                |                                   |                           |                                  |                               |
| Instructional Staff Services:                                |            |                     |                                |                                   |                           |                                  |                               |
| Special Programs   |            |                     |                                |                                   |                           |                                  |                               |
| Stipends   | 50150 2234 |                     |                                |                                   |                           |                                  | NPB                           |
| Purchased Professional and Technical Services                | 50300 2234 | 116,600             | 480                            | 92,863                            | 93,343                    | 174,908                          | 87.38%                        |
| Travel Expense Reimbursement                                 | 50582 2234 |                     | 300                            | (300)                             |                           |                                  | NPB                           |
| Materials and Supplies                                       | 50610 2234 |                     | 3,379                          | (3,379)                           |                           |                                  | NPB                           |
| Other Supplies   | 50600 2234 | 1,373               |                                |                                   |                           |                                  | NPB                           |
| Miscellaneous Non-Public Expenditures                        | 50895 2234 | 465                 |                                | 57,018                            | 57,018                    | 115,095                          | 101.86%                       |
| Employee Benefits  |            |                     |                                |                                   |                           |                                  |                               |
| Medicare   | 50225 2234 |                     |                                |                                   |                           |                                  | NPB                           |
| Louisiana Teacher Retirement                                 | 50231 2234 |                     |                                |                                   |                           |                                  | NPB                           |
| <b>Total Instruction Staff Services</b>                      |            | <b>118,438</b>      | <b>4,159</b>                   | <b>146,202</b>                    | <b>150,361</b>            | <b>290,003</b>                   | <b>92.87%</b>                 |
| <b>Total Support Service Expenditures</b>                    |            | <b>118,438</b>      | <b>4,159</b>                   | <b>146,202</b>                    | <b>150,361</b>            | <b>290,003</b>                   | <b>92.87%</b>                 |
| <b>Total Expenditures</b>                                    |            | <b>280,564</b>      | <b>344,323</b>                 | <b>64,544</b>                     | <b>408,867</b>            | <b>411,505</b>                   | <b>0.65%</b>                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> |            | <b>22,267</b>       | <b>27,806</b>                  | <b>5,213</b>                      | <b>33,019</b>             | <b>32,162</b>                    | <b>(2.60)%</b>                |

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2022

Schedule 23

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

| <u>DESCRIPTION</u>                                   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u>                         | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|---|---|--|---|---|--|
| <u>OTHER FINANCING SOURCES (USES):</u>               |                  |   |   |  |   |   |  |
| Transfers of Indirect Cost Paid                      | 50933 5200       | \$ (22,267)   | \$ (27,806)   | \$ (5,213)   | \$ (33,019)                             | \$ (32,162)   | (2.60)%  |
| Total Other Financing Sources (Uses)                 |                  | <b>(22,267)</b>   | <b>(27,806)</b>                                     | <b>(5,213)</b>   | <b>(33,019)</b>                         | <b>(32,162)</b>                                       | <b>(2.60)%</b>                                     |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES |                  | <b>(0)      0</b>   |   |  |   |   | <b>NPB</b>   |
| ENDING FUND BALANCE                                  |                  | <b>\$      \$      (0)      \$      0      \$      \$</b> |   |  |   |   | <b>NPB</b>   |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 24

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

| DESCRIPTION   | Account #  | Actual<br>6/30/2020 | Actual<br>Through<br>3/31/2021 | Remaining<br>Through<br>6/30/2021 | Final Budget<br>6/30/2021 | Operating Budget<br>6/30/2022 | % Change<br>from<br>6/30/2021 |
|---|------------|---------------------|--------------------------------|-----------------------------------|---------------------------|-------------------------------|-------------------------------|
| <b>REVENUES from:</b>                                     |            |                     |                                |                                   |                           |                               |                               |
| <b>FEDERAL SOURCES:</b>                                   |            |                     |                                |                                   |                           |                               |                               |
| <b>Restricted - Through State</b>                         |            |                     |                                |                                   |                           |                               |                               |
| IDEA Part B   | 44531 0000 | \$ 3,895,099        | \$ 2,355,737                   | \$ 1,134,749                      | \$ 3,490,486              | \$ 3,877,831                  | 11.10%                        |
| <b>Total Restricted - Through State</b>                   |            | <b>3,895,099</b>    | <b>2,355,737</b>               | <b>1,134,749</b>                  | <b>3,490,486</b>          | <b>3,877,831</b>              | <b>11.10%</b>                 |
| <b>Total Revenues</b>                                     |            | <b>3,895,099</b>    | <b>2,355,737</b>               | <b>1,134,749</b>                  | <b>3,490,486</b>          | <b>3,877,831</b>              | <b>11.10%</b>                 |
| <b>EXPENDITURES FOR:</b>                                  |            |                     |                                |                                   |                           |                               |                               |
| <b>INSTRUCTION:</b>                                       |            |                     |                                |                                   |                           |                               |                               |
| <b>Special Education Programs</b>                         |            |                     |                                |                                   |                           |                               |                               |
| <b>Special Needs (Including Summer and Pre-School</b>     |            |                     |                                |                                   |                           |                               |                               |
| Teacher Salaries  | 50112 1210 | 120,268             | 63,554                         | 57,116                            | 120,670                   | 128,010                       | 6.08%                         |
| Para-professionals (Aides)                                | 50115 1210 | 2,557               |                                |                                   |                           |                               |                               |
| Purchased Professional and Technical Services             | 50300 1210 | 36,189              | 11,962                         | 48,038                            | 60,000                    | 47,400                        | (21.00)%                      |
| Travel Expense Reimbursement                              | 50582 1210 | 2,173               | 362                            | (362)                             |                           | 2,081                         | NPB                           |
| Other Purchased Services                                  | 50500 1210 | 593,168             | 550,332                        | 124,743                           | 675,075                   | 674,534                       | (0.08)%                       |
| Technology-Related Supplies                               | 50615 1210 | 124,546             | 188,221                        | (185,067)                         | 3,154                     |                               | (100.00)%                     |
| Materials and Supplies                                    | 50610 1210 | 24,497              | 18,552                         | 435,410                           | 453,962                   | 699,656                       | 54.12%                        |
| Other Materials and Supplies                              | 50600 1210 | 17,746              | 9,697                          | (9,697)                           |                           |                               | NPB                           |
| Other Equipment   | 50734 1210 |                     |                                |                                   |                           |                               | NPB                           |
| Employee Benefits   |            |                     |                                |                                   |                           |                               |                               |
| Group Insurance   | 50210 1210 | 14,593              | 7,638                          | 6,967                             | 14,605                    | 14,655                        | 0.34%                         |
| Social Security   | 50220 1210 |                     |                                |                                   |                           |                               | NPB                           |
| Medicare  | 50225 1210 | 1,579               | 822                            | 747                               | 1,569                     | 1,675                         | 6.76%                         |
| Louisiana Teacher Retirement                              | 50231 1210 | 31,623              | 16,416                         | 14,719                            | 31,135                    | 32,262                        | 3.62%                         |
| Workmen's Compensation                                    | 50260 1210 |                     | 451                            | (380)                             | 71                        | 906                           | 1,176.06%                     |
| Gifted and Talented Programs                              |            |                     |                                |                                   |                           |                               |                               |
| Materials and Supplies                                    | 50610 1220 |                     |                                |                                   |                           |                               | NPB                           |
| <b>Total Special Education Programs</b>                   |            | <b>968,940</b>      | <b>868,006</b>                 | <b>492,235</b>                    | <b>1,360,241</b>          | <b>1,601,179</b>              | <b>17.71%</b>                 |
| <b>Other Education:</b>                                   |            |                     |                                |                                   |                           |                               |                               |
| <b>After School Programs - Exclude Special Education</b>  |            |                     |                                |                                   |                           |                               |                               |
| Teacher Salaries  | 50112 1460 | 2,505               |                                |                                   |                           |                               | NPB                           |
| Para-professionals (Aides)                                | 50115 1460 |                     |                                |                                   |                           |                               | NPB                           |
| Travel Expense Reimbursement                              | 50582 1460 | 15                  | 17                             | (17)                              |                           |                               |                               |
| Employee Benefits   |            |                     |                                |                                   |                           |                               |                               |
| Medicare  | 50225 1460 | 36                  |                                |                                   |                           |                               | NPB                           |
| Louisiana Teacher Retirement                              | 50231 1460 | 651                 |                                |                                   |                           |                               | NPB                           |
| <b>Summer School Programs - Exclude Special Education</b> |            |                     |                                |                                   |                           |                               |                               |
| Teacher Salaries  | 50112 1470 | 1,530               | 60                             | (60)                              |                           |                               | NPB                           |
| Employee Benefits   |            |                     |                                |                                   |                           |                               |                               |
| Social Security   | 50220 1470 |                     |                                |                                   |                           |                               | NPB                           |
| Medicare  | 50225 1470 | 22                  | 1                              | (1)                               |                           |                               | NPB                           |
| Louisiana Teacher Retirement                              | 50231 1470 | 351                 |                                |                                   |                           |                               | NPB                           |
| <b>Total Other Education Programs</b>                     |            | <b>5,111</b>        | <b>78</b>                      | <b>(78)</b>                       |                           |                               | <b>NPB</b>                    |
| <b>Total Instruction</b>                                  |            | <b>974,051</b>      | <b>868,084</b>                 | <b>492,157</b>                    | <b>1,360,241</b>          | <b>1,601,179</b>              | <b>17.71%</b>                 |
| <b>SUPPORT SERVICES:</b>                                  |            |                     |                                |                                   |                           |                               |                               |
| <b>Pupil Support Services:</b>                            |            |                     |                                |                                   |                           |                               |                               |
| <b>Attendance and Social Work Services</b>                |            |                     |                                |                                   |                           |                               |                               |
| Social Worker Salaries                                    | 50113 2113 | 17,080              | 13,207                         | 962                               | 14,169                    | 23,599                        | 66.55%                        |
| Travel Expense Reimbursement                              | 50582 2110 | 270                 | 275                            | (275)                             |                           |                               | NPB                           |
| Employee Benefits   |            |                     |                                |                                   |                           |                               |                               |
| Group Insurance   | 50210 2110 | 1,467               | 1,252                          | 220                               | 1,472                     | 2,153                         | 46.26%                        |



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 24

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

| DESCRIPTION                                    | Account #  | Actual    |           | Remaining            | Final Budget<br>6/30/2021 | Operating Budget<br>6/30/2022 | % Change<br>from<br>6/30/2021 |
|--|------------|-----------|-----------|----------------------|---------------------------|-------------------------------|-------------------------------|
|  |            | 6/30/2020 | 3/31/2021 | Through<br>6/30/2021 |                           |                               |                               |
| Medicare                                       | 50225 2110 | \$ 229    | \$ 176    | \$ 14                | \$ 190                    | \$ 320                        | 68.42%                        |
| Louisiana Teacher Retirement                   | 50231 2110 | 4,448     | 3,407     | 249                  | 3,656                     | 5,949                         | 62.72%                        |
| Workmen's Compensation                         | 50260 2110 | 0         | 94        | (94)                 |                           | 170                           |                               |
| Health Services - All Students                 |            |           |           |                      |                           |                               |                               |
| Nurse Salaries                                 | 50118 2130 | 78,062    | 26,484    | 44,666               | 71,150                    | 210,976                       | 196.52%                       |
| Other Salaries                                 | 50100 2130 | 143,715   | 83,792    | 64,308               | 148,100                   | 128,930                       | (12.94)%                      |
| Travel Expense Reimbursement                   | 50582 2130 | 932       | 7,783     | (7,783)              |                           |                               | NPB                           |
| Other Purchased Services                       | 50500 2130 | 307       |           |                      |                           |                               | NPB                           |
| Materials and Supplies                         | 50610 2130 | 564       |           |                      |                           |                               | NPB                           |
| Employee Benefits                              |            |           |           |                      |                           |                               |                               |
| Group Insurance                                | 50210 2130 | 9,579     | 4,666     | 9,072                | 13,738                    | 6,661                         | (51.51)%                      |
| Medicare                                       | 50225 2130 | 3,086     | 1,521     | 1,467                | 2,988                     | 2,488                         | (16.73)%                      |
| Louisiana Teacher Retirement                   | 50231 2130 | 55,577    | 23,425    | 26,374               | 49,799                    | 36,484                        | (26.74)%                      |
| Workmen's Compensation                         | 50260 2130 |           | 757       | (757)                |                           | 1,257                         |                               |
| Educational Assessments - Special Needs        |            |           |           |                      |                           |                               |                               |
| Supervisor/Coordinator Salaries                | 50111 2140 | 315,915   | 194,292   | 120,608              | 314,900                   | 323,300                       | 2.67%                         |
| Psychologist Salary                            | 50113 2143 | 67,205    | 47,822    | 17,195               | 65,017                    | 68,167                        | 4.84%                         |
| Educational Diagnosticians                     | 50113 2145 | 20,310    | 16,195    | 4,140                | 20,335                    | 23,730                        | 16.70%                        |
| Clerical Secretarial Salaries                  | 50114 2140 | 62,110    | 46,823    | 14,577               | 61,400                    | 68,232                        | 11.13%                        |
| Travel Expense Reimbursement                   | 50582 2140 | 7,809     | 4,447     | (4,447)              |                           |                               | NPB                           |
| Other Purchased Services                       | 50500 2140 | 450       | 883       | (883)                |                           |                               | NPB                           |
| Materials and Supplies                         | 50610 2140 | 8,699     | 9,189     | (9,189)              |                           |                               | NPB                           |
| Employee Benefits                              |            |           |           |                      |                           |                               |                               |
| Group Insurance                                | 50210 2140 | 49,648    | 37,920    | 11,529               | 49,449                    | 62,904                        | 27.21%                        |
| Medicare                                       | 50225 2140 | 5,893     | 3,814     | 2,027                | 5,841                     | 6,017                         | 3.01%                         |
| Louisiana Teacher Retirement                   | 50231 2140 | 120,245   | 64,208    | 54,136               | 118,344                   | 97,795                        | (17.36)%                      |
| Workmen's Compensation                         | 50260 2140 |           | 1,933     | (1,933)              |                           | 3,412                         |                               |
| Speech Pathology and Audiology - Special Needs |            |           |           |                      |                           |                               |                               |
| Supervisor/Coordinator Salaries                | 50111 2151 | 20,808    | 14,356    | 6,102                | 20,458                    | 21,207                        | 3.66%                         |
| Speech Therapist Salaries                      | 50113 2152 | 99,050    | 63,190    | 34,615               | 97,805                    | 111,905                       | 14.42%                        |
| Audio Therapists (Hearing Impaired)            | 50113 2153 | 5,923     | 3,167     | 2,721                | 5,888                     | 6,090                         | 3.43%                         |
| Educational/Sign Language Interpreter Salaries | 50119 2154 | 278       | 12,800    | (12,800)             |                           |                               | NPB                           |
| Other Salaries - Speech Pathology and Audio    | 50100 2150 |           |           |                      |                           |                               | NPB                           |
| Repairs and Maintenance Services               | 50430 2150 |           | 1,333     | (1,333)              |                           | 10,000                        | NPB                           |
| Travel Expense Reimbursement                   | 50582 2150 |           |           |                      |                           |                               | NPB                           |
| Other Purchased Services                       | 50500 2150 |           | 580       | (580)                |                           |                               | NPB                           |
| Materials and Supplies                         | 50610 2150 | 4,722     | 5,872     | (5,872)              |                           |                               | NPB                           |
| All Other Equipment                            | 50730 2150 |           |           |                      |                           |                               | NPB                           |
| Employee Benefits                              |            |           |           |                      |                           |                               |                               |
| Group Insurance                                | 50210 2150 | 16,349    | 11,840    | 4,203                | 16,043                    | 17,306                        | 7.87%                         |
| Medicare                                       | 50225 2150 | 1,595     | 1,188     | 385                  | 1,573                     | 1,774                         | 12.78%                        |
| Louisiana Teacher Retirement                   | 50231 2150 | 32,775    | 23,822    | 8,213                | 32,035                    | 35,085                        | 9.52%                         |
| Workmen's Compensation                         | 50260 2150 |           | 638       | (328)                | 310                       | 4,806                         | 1,450.32%                     |
| Special Needs                                  |            |           |           |                      |                           |                               |                               |
| Occupational Therapist                         | 50113 2161 | 6,134     | 3,508     | 2,510                | 6,018                     | 6,258                         | 3.99%                         |
| Physical Therapist                             | 50113 2166 | 2,191     | 1,234     | 882                  | 2,116                     | 2,196                         | 3.78%                         |
| Travel Expense Reimbursement                   | 50582 2160 |           |           |                      |                           |                               | NPB                           |
| Other Purchased Services                       | 50500 2160 |           |           |                      |                           |                               | NPB                           |
| Materials and Supplies                         | 50610 2160 | 226,855   | 29,402    | (29,402)             |                           | 24,862                        | NPB                           |
| Employee Benefits                              |            |           |           |                      |                           |                               |                               |
| Group Insurance                                | 50210 2160 | 192       | 264       | (75)                 | 189                       | 807                           | 326.98%                       |
| Medicare                                       | 50225 2160 | 116       | 64        | 50                   | 114                       | 113                           | (0.88)%                       |
| Louisiana Teacher Retirement                   | 50231 2160 | 2,164     | 1,224     | 877                  | 2,101                     | 2,133                         | 1.52%                         |
| Workmen's Compensation                         | 50260 2160 |           | 34        | (34)                 |                           | 62                            |                               |
| Other Pupil Support Services                   |            |           |           |                      |                           |                               |                               |
| Other Salaries                                 | 50100 2190 | 155,483   | 104,493   | 50,870               | 155,363                   |                               | (100.00)%                     |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 24

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

| <u>DESCRIPTION</u>  | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|---|------------------|-----------------------------------|---|--|---|---|--|
| Travel Expense Reimbursement                                    | 50582 2190       | \$                                | \$ 430  | \$ (430)   | \$                                      | \$  |  |
| Materials and Supplies  | 50610 2190       | 312,443                           | 56,814  | (56,814)   |   |   | NPB  |
| Employee Benefits   |                  |                                   |   |  |   |   |  |
| Group Insurance   | 50210 2190       | 14,037                            | 8,845   | 5,193  | 14,038                                  | 13,987                                      | (0.36)%  |
| Medicare  | 50225 2190       | 2,038                             | 1,390   | 646  | 2,036                                   | 2,143                                       | 5.26%  |
| Louisiana Teacher Retirement                                    | 50231 2190       | 40,426                            | 26,959  | 13,124   | 40,083                                  | 40,616                                      | 1.33%  |
| Workmen's Compensation  | 50260 2190       |                                   | 643   | (643)  |   | 1,137                                       |  |
| <b>Total Pupil Support Services</b>                             |                  | <b>1,917,178</b>                  | <b>968,456</b>                                      | <b>368,262</b>   | <b>1,336,718</b>                        | <b>1,375,031</b>                            | <b>2.87%</b>                                       |
| <b>Instructional Staff Services:</b>                            |                  |                                   |   |  |   |   |  |
| <b>Improvement of Instructional Services - Regular Programs</b> |                  |                                   |   |  |   |   |  |
| Technology-Related Supplies                                     | 50615 2211       |                                   |   |  |   |   | NPB  |
| Special Education Programs - Special Needs                      |                  |                                   |   |  |   |   |  |
| Supervisor and Coordinator Salaries                             | 50111 2212       | 80,360                            | 60,353  | 20,842   | 81,195                                  | 90,597                                      | 11.58%   |
| Travel Expense Reimbursement                                    | 50582 2212       | 2,922                             | 107   | (107)  |   |   | NPB  |
| Other Purchased Services  | 50500 2212       | 60,628                            | 46,841  | (46,841)   |   | 5,500                                       | NPB  |
| Technology-Related Supplies                                     | 50615 2212       | 173,897                           | 16,918  | (16,918)   |   |   | NPB  |
| Materials and Supplies  | 50610 2212       |                                   |   |  |   |   | NPB  |
| Miscellaneous   | 50800 2212       |                                   |   |  |   |   | NPB  |
| Employee Benefits   |                  |                                   |   |  |   |   |  |
| Group Insurance   | 50210 2210       | 5,086                             | 3,812   | 1,275  | 5,087                                   | 5,087                                       |  |
| Medicare  | 50225 2210       | 1,068                             | 796   | 277  | 1,073                                   | 1,208                                       | 12.58%   |
| Louisiana Teacher Retirement                                    | 50231 2210       | 20,893                            | 15,584  | 5,366  | 20,949                                  | 22,831                                      | 8.98%  |
| Workmen's Compensation  | 50260 2210       |                                   | 332   | (332)  |   | 639   |  |
| Staff Training - Special Needs                                  |                  |                                   |   |  |   |   |  |
| Staff Instructors   | 50112 2232       | 36,725                            | 22,525  | 14,425   | 36,950                                  | 38,525                                      | 4.26%  |
| Stipends  | 50150 2232       |                                   | 8,105   | (8,105)  |   |   |  |
| Purchased Professional/Technical Services                       | 50300 2232       | 103,812                           | 53,440  | 119,222  | 172,662                                 | 178,813                                     | 3.56%  |
| Travel Expense Reimbursement                                    | 50582 2232       | 57,744                            | 11,790  | (6,790)  | 5,000                                   | 52,716                                      | 954.32%  |
| Other Purchased Services  | 50500 2232       | 3,505                             | 22,147  | (22,147)   |   | 5,500                                       | NPB  |
| Materials and Supplies  | 50610 2232       | 716                               |   |  |   |   | NPB  |
| Other Supplies  | 50600 2232       | 6,831                             | 1,062   | (1,062)  |   |   | NPB  |
| Employee Benefits   |                  |                                   |   |  |   |   |  |
| Group Insurance   | 50210 2232       | 4,560                             | 2,367   | 2,196  | 4,563                                   | 4,578                                       | 0.33%  |
| Medicare  | 50225 2232       | 475                               | 413   | 68   | 481                                     | 503   | 4.57%  |
| Louisiana Teacher Retirement                                    | 50231 2232       | 9,549                             | 7,872   | 1,662  | 9,534                                   | 9,709                                       | 1.84%  |
| Workmen's Compensation  | 50260 2232       |                                   | 144   | (144)  |   | 272   |  |
| <b>Total Instructional Staff Services</b>                       |                  | <b>568,772</b>                    | <b>274,607</b>                                      | <b>62,887</b>  | <b>337,494</b>                          | <b>416,478</b>                              | <b>23.40%</b>                                      |
| <b>Operation and Maintenance of Plant Services</b>              |                  |                                   |   |  |   |   |  |
| <b>Care and Upkeep of Equipment</b>                             |                  |                                   |   |  |   |   |  |
| Rental of Equipment and Vehicles                                | 50442 2640       | 7,080                             | 5,286   | (5,286)  |   | 20,000                                      | NPB  |
| Other Purchased Property Services                               | 50400 2640       |                                   |   |  |   |   | NPB  |
| <b>Total Operation and Maintenance of Plant Services</b>        |                  | <b>7,080</b>                      | <b>5,286</b>  | <b>(5,286)</b>   |   | <b>20,000</b>                               | <b>NPB</b>   |
| <b>Student Transportation Services:</b>                         |                  |                                   |   |  |   |   |  |
| <b>Special Needs Transportation</b>                             |                  |                                   |   |  |   |   |  |
| Para-professionals (Aides)                                      | 50115 2730       | 11,013                            | 1,274   | (1,274)  |   |   |  |
| Bus Driver Salaries   | 50116 2730       | 98,710                            | 45,943  | 104,057  | 150,000                                 | 120,000                                     | (20.00)%   |
| Operational Allowance   | 50583 2730       | 2,877                             | 742   | (742)  |   |   | NPB  |
| Employee Benefits   |                  |                                   |   |  |   |   |  |
| Group Insurance   | 50210 2730       | 494                               | 126   | (126)  |   |   | NPB  |
| Social Security   | 50220 2730       | 120                               |   |  |   |   | NPB  |
| Medicare  | 50225 2730       | 1,621                             | 693   | 1,482  | 2,175                                   | 1,740                                       | (20.00)%   |
| Louisiana Teacher Retirement                                    | 50231 2730       | 1,961                             | 866   | (866)  |   |   | NPB  |
| Louisiana School Employee Retirement                            | 50233 2730       | 27,580                            | 12,007  | 31,043   | 43,050                                  | 34,440                                      | (20.00)%   |

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2022

Schedule 24

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

| <u>DESCRIPTION</u>                                   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual</u><br><u>Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| Workmen's Compensation                               | 50260 2730       | \$                                | \$ 4,083  | \$ (4,083)   | \$                                      | \$ 9,804                                    | NPB  |
| Total Student Transportation Services                |                  | 144,375                           | 65,734  | 129,491  | 195,225                                 | 165,984                                     | (14.98)%   |
| Total Support Service Expenditures                   |                  | 2,637,405                         | 1,314,083   | 555,354  | 1,869,437                               | 1,977,493                                   | 5.78%  |
| Total Expenditures                                   |                  | 3,611,456                         | 2,182,168   | 1,047,510  | 3,229,678                               | 3,578,672                                   | 10.81%   |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES |                  | 283,643                           | 173,570   | 87,238   | 260,808                                 | 299,159                                     | 14.70%   |
| <u>OTHER FINANCING SOURCES (USES):</u>               |                  |                                   |   |  |   |   |  |
| Transfers of Indirect Cost Paid                      | 50933 5200       | (283,643)                         | (184,355)   | (76,453)   | (260,808)                               | (299,159)                                   | 14.70%   |
| Total Other Financing Sources (Uses)                 |                  | (283,643)                         | (184,355)   | (76,453)   | (260,808)                               | (299,159)                                   | 14.70%   |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES |                  | (0)                               | (10,785)  | 10,785   |   |   | NPB  |
| ENDING FUND BALANCE                                  |                  | \$ (0)                            | \$ (10,785)   | \$ 10,785  | \$                                      | \$  | NPB  |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 25

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

| <u>DESCRIPTION</u>                             | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| <b>REVENUES FROM:</b>                          |                  |                                   |   |  |   |   |  |
| <b>FEDERAL SOURCES:</b>                        |                  |                                   |   |  |   |   |  |
| Restricted - Through State                     |                  |                                   |   |  |   |   |  |
| IDEA Preschool                                 | 44532 0000       | \$ 163,996                        | \$ 70,637                                 | \$ 190,068   | \$ 260,705                              | \$ 294,010  | 12.77%   |
| <b>Total Revenues</b>                          |                  | <b>163,996</b>                    | <b>70,637</b>                             | <b>190,068</b>   | <b>260,705</b>                          | <b>294,010</b>  | <b>12.77%</b>                                      |
| <b>EXPENDITURES FOR:</b>                       |                  |                                   |   |  |   |   |  |
| <b>INSTRUCTION:</b>                            |                  |                                   |   |  |   |   |  |
| <b>Special Education Programs</b>              |                  |                                   |   |  |   |   |  |
| Special Needs (Including Summer and Pre-School |                  |                                   |   |  |   |   |  |
| Travel Expense Reimbursement                   | 50582 1210       | 4,474                             | 3,184                                     | (3,184)  |   | 8,400   | NPB  |
| Materials and Supplies                         | 50600 1210       |                                   | 560                                       | (560)  |   | 12,213  |  |
| <b>Total Special Education Programs</b>        |                  | <b>4,474</b>                      | <b>3,744</b>                              | <b>(3,744)</b>   |   | <b>20,613</b>   | <b>NPB</b>   |
| <b>Special Programs:</b>                       |                  |                                   |   |  |   |   |  |
| Pre-Kindergarten Programs                      |                  |                                   |   |  |   |   |  |
| Other Salaries                                 | 50100 1530       | 97                                | 277                                       | (277)  |   |   | NPB  |
| Repairs and Maintenance Services               | 50430 1530       |                                   |   |  |   |   | NPB  |
| Travel Expense Reimbursement                   | 50582 1530       | 176                               |   |  |   |   | NPB  |
| Other Purchased services                       | 50500 1530       | 434                               |   |  |   |   | NPB  |
| Technology-Related Supplies                    | 50615 1530       | 15,280                            | 9,902                                     | (9,902)  |   |   | NPB  |
| Materials and Supplies                         | 50610 1530       | 5,519                             | 13,788                                    | 1,824  | 15,612                                  | 4,499   | (71.18)%   |
| Other Supplies                                 | 50600 1530       | 1,239                             |   |  |   |   | NPB  |
| Technology-Related Hardware                    | 50734 1530       |                                   |   |  |   |   | NPB  |
| Miscellaneous                                  | 50890 1530       |                                   |   | 65,342   | 65,342                                  | 33,475  | (48.77)%   |
| Employee Benefits                              |                  |                                   |   |  |   |   |  |
| Social Security                                | 50220 1530       |                                   |   |  |   |   | NPB  |
| Medicare                                       | 50225 1530       | 1                                 | 4   | (4)  |   |   | NPB  |
| Workers Compensation                           | 50260 1530       |                                   | 25  | (25)   |   |   |  |
| Louisiana School Employees Retirement          | 50233 1530       | 29                                | 80  | (80)   |   |   | NPB  |
| <b>Total Special Programs</b>                  |                  | <b>22,775</b>                     | <b>24,076</b>                             | <b>56,878</b>  | <b>80,954</b>                           | <b>37,974</b>   | <b>(53.09)%</b>                                    |
| <b>Total Instruction</b>                       |                  | <b>27,249</b>                     | <b>27,820</b>                             | <b>53,134</b>  | <b>80,954</b>                           | <b>58,587</b>   | <b>(27.63)%</b>                                    |
| <b>SUPPORT SERVICES:</b>                       |                  |                                   |   |  |   |   |  |
| <b>Pupil Support Services:</b>                 |                  |                                   |   |  |   |   |  |
| Health Services - All Students                 |                  |                                   |   |  |   |   |  |
| Materials and Supplies                         | 50610 2130       |                                   | 279                                       | (279)  |   |   | NPB  |
| Educational Assessments - Special Needs        |                  |                                   |   |  |   |   |  |
| Other Salaries                                 | 50100 2140       | 3,334                             | 3,016                                     | 1,005  | 4,021                                   | 7,203   |  |
| Materials and Supplies                         | 50610 2140       | 326                               |   |  |   |   | NPB  |
| Speech Pathology & Audiology                   |                  |                                   |   |  |   |   |  |
| Supervisor/Coordinator Salaries                | 50111 2150       | 8,707                             | 6,818                                     | 1,950  | 8,768                                   | 9,089   | 3.66%  |
| Materials and Supplies                         | 50610 2150       | 340                               |   |  |   |   | NPB  |
| Employee Benefits                              |                  |                                   |   |  |   |   |  |
| Group Insurance                                | 50210 2150       | 1,080                             | 598                                       | 117  | 715                                     | 1,472   | 105.87%  |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 25

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

| <u>DESCRIPTION</u>                            | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|---|------------------|-----------------------------------|---|--|---|---|--|
| Medicare                                      | 50225 2150       | \$ 160                            | \$ 92                                     | \$ 28  | \$ 120                                  | \$ 215  | 79.17%   |
| Louisiana Teacher Retirement                  | 50231 2150       | 3,131                             | 1,759                                     | 504  | 2,263                                   | 4,107   | 81.48%   |
| Workers Compensation                          | 50260 2150       |                                   | 48  | (48)   |   | 117   |  |
| Occupational Therapy and Related Services     |                  |                                   |   |  |   |   |  |
| Materials and Supplies                        | 50610 2160       | 648                               |   |  |   |   | NPB  |
| Other Pupil Support Services                  |                  |                                   |   |  |   |   |  |
| Clerical/Secretarial Salaries                 | 50114 2190       | 17,789                            |   |  |   | 23,460  | NPB  |
| Other Salaries                                | 50100 2190       | 33,759                            | 21,594                                    | 12,360   | 33,954                                  | 35,241  | 3.79%  |
| Materials and Supplies                        | 50610 2190       | 2,389                             |   | 83,975   | 83,975                                  | 83,623  | (0.42)%  |
| Employee Benefits                             |                  |                                   |   |  |   |   |  |
| Group Insurance                               | 50210 2190       | 7,358                             | 2,898                                     | 1,749  | 4,647                                   | 8,956   | 92.73%   |
| Medicare                                      | 50225 2190       | 662                               | 311                                       | 166  | 477                                     | 744   | 55.97%   |
| Louisiana Teacher Retirement                  | 50231 2190       | 13,403                            | 6,349                                     | 3,450  | 9,799                                   | 14,793  | 50.96%   |
| Workers Compensation                          | 50260 2190       |                                   | 157                                       | (157)  |   | 415   |  |
| <b>Total Pupil Support Services</b>           |                  | <b>93,085</b>                     | <b>43,920</b>                             | <b>104,819</b>   | <b>148,739</b>                          | <b>189,435</b>  | <b>27.36%</b>                                      |
| <b>Instructional Staff Services:</b>          |                  |                                   |   |  |   |   |  |
| Special Education Programs - Special Needs    |                  |                                   |   |  |   |   |  |
| Supervisor and Coordinator Salaries           | 50111 2212       | 8,527                             | 6,430                                     | 2,143  | 8,573                                   | 9,695   | 13.09%   |
| Employee Benefits                             |                  |                                   |   |  |   |   |  |
| Group Insurance                               | 50210 2212       | 633                               | 474                                       | 160  | 634                                     | 634   |  |
| Medicare                                      | 50225 2212       | 112                               | 83  | 29   | 112                                     | 128   | 14.29%   |
| Louisiana Teacher Retirement                  | 50231 2212       | 2,217                             | 1,659                                     | 553  | 2,212                                   | 2,443   | 10.44%   |
| Workers Compensation                          | 50260 2212       |                                   | 35  | (35)   |   | 69  |  |
| Staff Training - Special Needs                |                  |                                   |   |  |   |   |  |
| Purchased Professional and Technical Services | 50300 2232       | 17,750                            |   |  |   | 5,337   | NPB  |
| Travel Expense Reimbursement                  | 50582 2232       | 2,388                             |   |  |   | 5,000   | NPB  |
| <b>Total Instructional Staff Services</b>     |                  | <b>31,627</b>                     | <b>8,682</b>                              | <b>2,849</b>   | <b>11,531</b>                           | <b>23,306</b>   | <b>102.12%</b>                                     |
| <b>Student Transportation Services:</b>       |                  |                                   |   |  |   |   |  |
| Special Needs Transportation                  |                  |                                   |   |  |   |   |  |
| Bus Driver Salaries                           | 50116 2730       |                                   | 986                                       | (986)  |   |   | NPB  |
| Employee Benefits                             |                  |                                   |   |  |   |   |  |
| Medicare                                      | 50225 2730       |                                   | 14  | (14)   |   |   | NPB  |
| Louisiana Teacher Retirement                  | 50231 2730       |                                   | 283                                       | (283)  |   |   | NPB  |
| Workers Compensation                          | 50260 2730       |                                   | 89  | (89)   |   |   |  |
| <b>Total Student Transportation Services</b>  |                  |                                   | <b>1,373</b>                              | <b>(1,373)</b>   |   |   | <b>NPB</b>   |
| <b>Central Services:</b>                      |                  |                                   |   |  |   |   |  |
| Personnel (Human Resources) Services          |                  |                                   |   |  |   |   |  |
| Fingerprinting and Background Check           | 50339 2830       | \$                                | \$  |  | \$                                      | \$  | NPB  |
| <b>Total Central Services</b>                 |                  |                                   |   |  |   |   | <b>NPB</b>   |
| <b>Total Support Service Expenditures</b>     |                  | <b>124,712</b>                    | <b>53,974</b>                             | <b>106,296</b>   | <b>160,270</b>                          | <b>212,741</b>  | <b>32.74%</b>                                      |
| <b>Total Expenditures</b>                     |                  | <b>151,961</b>                    | <b>81,795</b>                             | <b>159,429</b>   | <b>241,224</b>                          | <b>271,328</b>  | <b>12.48%</b>                                      |

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2022

Schedule 25

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

| <u>DESCRIPTION</u>                                   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES |                  | \$ 12,035                         | \$ (11,158)                               | \$ 30,639  | \$ 19,481                               | \$ 22,682   | 16.43%   |
| <b>OTHER FINANCING SOURCES (USES):</b>               |                  |                                   |   |  |   |   |  |
| Transfers of Indirect Cost Paid                      | 50933 5200       | (12,035)                          | (5,556)                                   | (13,925)   | (19,481)                                | (22,682)  | 16.43%   |
| Total Other Financing Sources (Uses)                 |                  | <b>(12,035)</b>                   | <b>(5,556)</b>                            | <b>(13,925)</b>  | <b>(19,481)</b>                         | <b>(22,682)</b>                                       | <b>16.43%</b>                                      |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES |                  |                                   | <b>(16,714)</b>                           | <b>16,714</b>  |   |   | <b>NPB</b>   |
| ENDING FUND BALANCE                                  |                  | \$                                | \$ (16,714)                               | \$ 16,714  | \$                                      | \$  | <b>NPB</b>   |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 26

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

| <u>DESCRIPTION</u>                                | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|---|------------------|-----------------------------------|---|--|---|---|--|
| <b>REVENUES FROM:</b>                             |                  |                                   |   |  |   |   |  |
| <b>FEDERAL SOURCES:</b>                           |                  |                                   |   |  |   |   |  |
| Restricted - Through State                        |                  |                                   |   |  |   |   |  |
| Career and Technical Education                    | 44510 0000       | \$ 192,022                        | \$ 123,465                                | \$ 36,380  | \$ 159,845                              | \$ 167,100  | 4.54%  |
| Other Special Education Programs                  | 44535 0000       | 27,160                            |   |  |   |   |  |
| Other Restricted Grants through State             | 44590 0000       | 170,894                           | 270,472                                   | 318,698  | 589,170                                 | 779,020   | 32.22%   |
| <b>Total Revenues</b>                             |                  | <b>390,076</b>                    | <b>393,937</b>                            | <b>355,078</b>   | <b>749,015</b>                          | <b>946,120</b>  | <b>26.32%</b>                                      |
| <b>EXPENDITURES FOR:</b>                          |                  |                                   |   |  |   |   |  |
| <b>INSTRUCTION:</b>                               |                  |                                   |   |  |   |   |  |
| Regular Programs                                  |                  |                                   |   |  |   |   |  |
| Purchased Professional and Technical Services     | 50300 1100       |                                   |   | \$53,299   | \$53,299                                | \$118,556   | 122.44%  |
| Other Purchased Services                          | 50500 1100       |                                   | 6,000                                     | 102,470  | 108,470                                 |   | (100.00)%  |
| Materials and Supplies                            | 50600 1100       |                                   | 14,230                                    | 18,998   | 33,228                                  | 121,959   |  |
| Miscellaneous                                     | 50800 1100       |                                   | 52,844                                    | (\$16,676)   | 36,168                                  |   |  |
| <b>Total Regular Education</b>                    |                  |                                   | <b>73,074</b>                             | <b>158,091</b>   | <b>231,165</b>                          | <b>240,515</b>  | <b>4.04%</b>                                       |
| Career and Technical Education Programs           |                  |                                   |   |  |   |   |  |
| Repairs and Maintenance Services                  | 50430 1300       |                                   |   |  |   |   | NPB  |
| Travel Expense Reimbursement                      | 50582 1300       | 3,404                             | 2,164                                     | 2,836  | 5,000                                   | 7,500   | 50.00%   |
| Other Purchased Services                          | 50500 1300       | 50,690                            | 64,463                                    | (19,338)   | 45,125                                  | 54,427  | 20.61%   |
| Technology-Related Supplies                       | 50615 1300       |                                   |   |  |   |   | NPB  |
| Materials and Supplies                            | 50610 1300       | 28,486                            |   | 17,154   | 17,154                                  | 14,880  | (13.26)%   |
| Textbooks/Workbooks                               | 50642 1300       | 13,478                            |   |  |   |   | NPB  |
| Other Supplies                                    | 50600 1300       | 4,623                             |   |  |   |   | NPB  |
| <b>Total Vocational Education</b>                 |                  | <b>100,681</b>                    | <b>66,627</b>                             | <b>652</b>   | <b>67,279</b>                           | <b>76,807</b>   | <b>14.16%</b>                                      |
| Other Education:                                  |                  |                                   |   |  |   |   |  |
| After School Programs - Exclude Special Education |                  |                                   |   |  |   |   |  |
| Teachers  | 50112 1460       |                                   |   |  |   | 21,600  | NPB  |
| Para-professionals (Aides)                        | 50115 1460       |                                   |   |  |   | 5,400   | NPB  |
| Employee Benefits                                 |                  |                                   |   |  |   |   |  |
| Group Insurance                                   | 50220 1460       |                                   |   |  |   |   | NPB  |
| Medicare  | 50225 1460       |                                   |   |  |   | 391   | NPB  |
| Louisiana Teacher Retirement                      | 50231 1460       |                                   |   |  |   | 7,020   | NPB  |
| Materials and Supplies                            | 50610 1470       |                                   |   |  | NONE                                    |   |  |
| <b>Total Other Education</b>                      |                  |                                   |   |  |   | <b>34,411</b>   | <b>NPB</b>   |
| Special Programs:                                 |                  |                                   |   |  |   |   |  |
| Pre-Kindergarten Programs                         |                  |                                   |   |  |   |   |  |
| Teacher Salaries                                  | 50112 1530       |                                   | 8,490                                     | (8,490)  |   | 95,500  | NPB  |
| Para-professional Salaries                        | 50115 1530       |                                   |   |  |   |   | NPB  |
| Substitute Teacher Salaries                       | 50123 1530       |                                   |   |  |   |   | NPB  |
| Other Substitute/Temporary Employees Salaries     | 50120 1530       |                                   |   |  |   |   | NPB  |
| Purchased Professional and Technical Services     | 50300 1530       |                                   |   |  |   |   | NPB  |
| Travel Expense Reimbursement                      | 50582 1530       | 1,558                             |   | 2,500  | 2,500                                   | 423   | (83.08)%   |
| Other Purchased Services                          | 50500 1530       | 4,625                             | 5,073                                     | 6,077  | 11,150                                  |   | (100.00)%  |
| Materials and Supplies                            | 50610 1530       |                                   | 923                                       | 9,077  | 10,000                                  |   | (100.00)%  |
| Other Supplies                                    | 50600 1530       |                                   | 98,099                                    | (390)  | 97,709                                  | 3,044   | (96.88)%   |
| Miscellaneous                                     | 50800 1530       |                                   |   |  |   |   | NPB  |
| Employee Benefits                                 |                  |                                   |   |  |   |   |  |
| Group Insurance                                   | 50210 1530       |                                   | 26  | (26)   |   | 8,947   | NPB  |
| Social Security                                   | 50220 1530       |                                   |   |  |   |   | NPB  |
| Medicare  | 50225 1530       |                                   | 120                                       | (120)  |   | 1,227   | NPB  |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 26

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

| <u>DESCRIPTION</u>   | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|--|------------------|-----------------------------------|---|--|---|---|--|
| Workers Compensation   | 50260 1530       | \$                                | \$ 60                                     | \$ (60)  | \$                                      | \$ 673  | NPB  |
| Louisiana Teacher Retirement   | 50231 1530       |                                   | 2,190                                     | (2,190)  |   | 24,067  | NPB  |
| <b>Total Special Programs</b>  |                  | <b>6,183</b>                      | <b>114,982</b>                            | <b>6,377</b>   | <b>121,359</b>                          | <b>133,881</b>  | <b>10.32%</b>                                      |
| <b>Total Instruction Expenditures</b>                                  |                  | <b>106,864</b>                    | <b>254,683</b>                            | <b>165,120</b>   | <b>419,803</b>                          | <b>485,614</b>  | <b>15.68%</b>                                      |
| <b>SUPPORT SERVICES:</b>   |                  |                                   |   |  |   |   |  |
| <b>Pupil Support Services:</b>   |                  |                                   |   |  |   |   |  |
| <hr/>  |                  |                                   |   |  |   |   |  |
| Guidance Services - All Students                                       |                  |                                   |   |  |   |   |  |
| Guidance Counselors Salaries   | 50113 2122       |                                   |   |  |   |   | NPB  |
| Employee Benefits  |                  |                                   |   |  |   |   |  |
| Medicare   | 50225 2120       |                                   |   |  |   |   | NPB  |
| Louisiana Teacher Retirement   | 50231 2120       |                                   |   |  |   |   | NPB  |
| Other Pupil Support Services   |                  |                                   |   |  |   |   |  |
| Other Supervisors  | 50111 2190       |                                   |   |  |   | 1,108   | NPB  |
| Teacher Salaries   | 50112 2190       | 17,460                            | 3,699                                     | (99)   | 3,600                                   | 2,540   |  |
| Other Therapists/Counselors  | 50113 2190       | 29,850                            | 29,335                                    | 10,522   | 39,857                                  | 1,050   | (97.37)%   |
| Other Salaries   | 50100 2190       | 22,978                            | 12,750                                    | 10,046   | 22,796                                  | 36,695  | 60.97%   |
| Purchased Professional and Technical Services                          | 50300 2190       | 1,050                             | 525                                       | 6,150  | 6,675                                   | 1,000   | (85.02)%   |
| Travel Expense Reimbursement   | 50582 2190       | 14,506                            | 3,335                                     | (935)  | 2,400                                   |   | (100.00)%  |
| Other Purchased Services   | 50500 2190       |                                   | 154                                       | (154)  |   |   |  |
| Materials and Supplies   | 50610 2190       | 12,745                            | 25,963                                    | 4,083  | 30,046                                  | 22,298  | (25.79)%   |
| Miscellaneous  | 50890 2190       |                                   |   |  |   | 49,363  |  |
| Employee Benefits  |                  |                                   |   |  |   |   |  |
| Group Insurance  | 50210 2190       | 4,737                             | 1,583                                     | 3,175  | 4,758                                   | 8,769   | 84.30%   |
| Social Security  | 50220 2190       | 2,539                             | 2,129                                     | (1,404)  | 725                                     | 744   | 2.62%  |
| Medicare   | 50225 2190       | 978                               | 650                                       | 327  | 977                                     | 600   | (38.59)%   |
| Workers Compensation   | 50260 2190       |                                   | 325                                       | (325)  |   |   |  |
| Louisiana Teacher Retirement   | 50231 2190       | 7,421                             | 2,951                                     | 8,107  | 11,058                                  | 7,650   | (30.82)%   |
| <b>Total Pupil Support Services</b>                                    |                  | <b>114,264</b>                    | <b>83,399</b>                             | <b>39,493</b>  | <b>122,892</b>                          | <b>131,817</b>  | <b>7.26%</b>                                       |
| <hr/>  |                  |                                   |   |  |   |   |  |
| <b>Instructional Staff Services:</b>                                   |                  |                                   |   |  |   |   |  |
| <hr/>  |                  |                                   |   |  |   |   |  |
| Improvement of Instructional Services - Other Special Programs         |                  |                                   |   |  |   |   |  |
| Other Salaries   | 50100 2214       | 14,372                            | 12,496                                    | 13,340   | 25,836                                  | 33,600  | 30.05%   |
| Employee Benefits  |                  |                                   |   |  |   |   |  |
| Social Security  | 50220 2214       |                                   |   |  |   |   | NPB  |
| Medicare   | 50225 2214       | 203                               | 181                                       | 217  | 398                                     | 487   | 22.36%   |
| Louisiana Teacher Retirement   | 50231 2214       | \$3,639                           | \$3,224                                   | 3,442  | \$6,666                                 | \$8,467   |  |
| Workers Compensation   | 50260 2214       |                                   | 78  | (78)   |   | \$239   |  |
| Improvement of Instructional Services - Career and Technical Education |                  |                                   |   |  |   |   |  |
| Purchased Professional/Technical Services                              | 50300 2215       | 10,000                            | 10,000                                    | 0  | 10,000                                  | 9,999   | (0.01)%  |
| Improvement of Instructional Services - Other Education Programs       |                  |                                   |   |  |   |   |  |
| Director/Supervisor Salaries   | 50111 2219       |                                   |   |  |   |   | NPB  |
| Employee Benefits  |                  |                                   |   |  |   |   |  |
| Group Insurance  | 50210 2219       |                                   |   |  |   |   | NPB  |
| Medicare   | 50225 2219       |                                   |   |  |   |   | NPB  |
| Louisiana Teacher Retirement   | 50231 2219       |                                   |   |  |   |   | NPB  |
| Staff Training - Regular Education                                     |                  |                                   |   |  |   |   |  |
| Travel Expense Reimbursement   | 50582 2231       | 721                               | (75)                                      | 10,075   | 10,000                                  |   | (100.00)%  |
| Staff Training - Other Special Programs                                |                  |                                   |   |  |   |   |  |
| Travel Expense Reimbursement   | 50582 2234       | 4,450                             | (25)                                      | 2,710  | 2,685                                   | 4,800   | 78.77%   |
| Staff Training - Career and Technical Programs                         |                  |                                   |   |  |   |   |  |
| Director/Supervisor Salaries   | 50111 2235       | 57,225                            | 33,571                                    | 23,980   | 57,551                                  | 59,727  | 3.78%  |
| Travel Expense Reimbursement   | 50582 2235       | 6,845                             | 1,418                                     | 1,082  | 2,500                                   |   | (100.00)%  |



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 26

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

| <u>DESCRIPTION</u>  | <u>Account #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Actual Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|---|------------------|-----------------------------------|---|--|---|---|--|
| Employee Benefits   |                  |                                   |   |  |   |   |  |
| Group Insurance   | 50210 2235       | \$ 4,281                          | \$ 2,495                                  | \$ 1,788   | \$ 4,283                                | \$ 4,283  |  |
| Medicare  | 50225 2235       | 775                               | 455                                       | 324  | 779                                     | 811   | 4.11%  |
| Louisiana Teacher Retirement  | 50231 2235       | 14,878                            | 8,661                                     | 6,188  | 14,849                                  | 15,052  | 1.37%  |
| Workers Compensation  | 50260 2235       |                                   | 238                                       | (238)  |   | 421   |  |
| Other Education Programs  |                  |                                   |   |  |   |   |  |
| Stipends  | 50150 2239       | 5,125                             |   |  |   |   |  |
| Travel Expense Reimbursement  | 50582 2239       |                                   |   |  |   |   |  |
| Purchased Professional/Technical Services   | 50300 2239       | 3,000                             |   |  |   |   |  |
| Services from LEAS  | 50596 2239       | 5,718                             |   |  |   |   |  |
| Supplies  | 50610 2239       | 9,913                             |   |  |   |   |  |
| Employee Benefits   |                  |                                   |   |  |   |   |  |
| Medicare  | 50225 2239       | 74                                |   |  |   |   |  |
| Louisiana Teacher Retirement  | 50231 2239       | 1,333                             |   |  |   |   |  |
| <b>Total Instructional Staff Services</b>   |                  | <b>142,552</b>                    | <b>72,718</b>                             | <b>62,829</b>  | <b>135,547</b>                          | <b>137,886</b>  | <b>1.73%</b>                                       |
| <b>Student Transportation Services:</b>   |                  |                                   |   |  |   |   |  |
| Regular Transportation Services   |                  |                                   |   |  |   |   |  |
| Bus Driver Salaries   | 50116 2720       | 9,893                             | 220                                       | 23,930   | 24,150                                  | 2,575   | (89.34)%   |
| Operational Allowance   | 50583 2720       | 378                               |   |  |   |   | NPB  |
| Employee Benefits   |                  |                                   |   |  |   |   |  |
| Social Security   | 50220 2720       | 7                                 | 2   | (2)  |   |   | NPB  |
| Medicare  | 50225 2720       | 143                               | 3   | 289  | 292                                     | 37  | (87.33)%   |
| Louisiana Teacher Retirement  | 50231 2720       |                                   |   |  |   | 670   | NPB  |
| Louisiana School Employee Retirement  | 50233 2720       | 2,875                             | 45  | 5,740  | 5,785                                   |   | (100.00)%  |
| Workers Compensation  | 50260 2720       |                                   | 20  | (20)   |   |   |  |
| <b>Total Student Transportation Services</b>  |                  | <b>13,297</b>                     | <b>291</b>                                | <b>29,936</b>  | <b>30,227</b>                           | <b>3,282</b>  | <b>(89.14)%</b>                                    |
| <b>Total Support Service Expenditures</b>   |                  | <b>270,112</b>                    | <b>73,009</b>                             | <b>92,765</b>  | <b>288,666</b>                          | <b>272,985</b>  | <b>(5.43)%</b>                                     |
| <b>Total Expenditures</b>   |                  | <b>376,976</b>                    | <b>411,091</b>                            | <b>297,378</b>   | <b>708,469</b>                          | <b>758,599</b>  | <b>7.08%</b>                                       |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                          |                  | <b>13,099</b>                     | <b>(17,154)</b>                           | <b>57,700</b>  | <b>40,546</b>                           | <b>187,521</b>  | <b>362.49%</b>                                     |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                                   |   |  |   |   |  |
| Transfers of Indirect Cost Paid   | 50933 5200       | (13,099)                          | (21,547)                                  | (18,999)   | (40,546)                                | (187,521)   | 362.49%  |
| <b>Total Other Financing Sources (Uses)</b>   |                  | <b>(13,099)</b>                   | <b>(21,547)</b>                           | <b>(18,999)</b>  | <b>(40,546)</b>                         | <b>(187,521)</b>                                      | <b>362.49%</b>                                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES/OTHER<br/>SOURCES OVER EXPENDITURES/OTHER USES</b> |                  | <b>(0)</b>                        | <b>(38,701)</b>                           | <b>38,701</b>  |   |   | <b>NPB</b>   |
| <b>ENDING FUND BALANCE</b>  |                  | <b>\$ (0)</b>                     | <b>\$ (38,701)</b>                        | <b>\$ 38,701</b>                                       | <b>\$</b>                               | <b>\$</b>   | <b>NPB</b>   |

**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><br><u>6/30/2020</u> | <u>Actual Through</u><br><u>3/31/2021</u> | <u>Remaining</u><br><u>Through</u><br><u>6/30/2021</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating</u><br><u>Budget</u><br><u>6/30/2022</u> | <u>% Change</u><br><u>from</u><br><u>6/30/2021</u> |
|---|------------------|-----------------------------------|---|--|---|---|--|
| <b>REVENUES FROM:</b>   |                  |                                   |   |  |   |   |  |
| <u>Local Sources:</u>   |                  |                                   |   |  |   |   |  |
| Parishwide  |                  |                                   |   |  |   |   |  |
| Ad Valorem Taxes -Debt Service  | 41113 0000       | \$ 10,536,740                     | \$ 10,458,143                             | \$ (357,516)   | \$ 10,100,627                           | \$ 10,623,210   | 5.17%  |
| Interest on Investments   | 41510 0000       | 231,810                           | 86,396                                    | 90,204   | 176,600                                 | 86,000  | (51.30)%   |
| Net Change in Fair Value of Investments   | 41530 0000       |                                   | (35,135)                                  | 90,344   | 55,209                                  |   | (100.00)%  |
| <b>Total Revenues</b>   |                  | <b>10,768,550</b>                 | <b>10,509,404</b>                         | <b>(176,968)</b>                                       | <b>10,332,436</b>                       | <b>10,709,210</b>                                     | <b>3.65%</b>                                       |
| <b>EXPENDITURES FOR:</b>  |                  |                                   |   |  |   |   |  |
| <u>SUPPORT SERVICES:</u>  |                  |                                   |   |  |   |   |  |
| <u>General Administration:</u>  |                  |                                   |   |  |   |   |  |
| Board of Education Services   |                  |                                   |   |  |   |   |  |
| Pension Fund Deduction  | 50313 2310       | 339,588                           | 344,770                                   | (5,270)  | 339,500                                 | 344,770   | 1.55%  |
| Audit Services  | 50333 2310       | 11,080                            |   | 5,686  | 5,686                                   |   | (100.00)%  |
| <b>Total Support Services</b>   |                  | <b>350,668</b>                    | <b>344,770</b>                            | <b>416</b>   | <b>345,186</b>                          | <b>344,770</b>  | <b>(0.12)%</b>                                     |
| <u>Business Services:</u>   |                  |                                   |   |  |   |   |  |
| Fiscal Services   |                  |                                   |   |  |   |   |  |
| Purchased Technical Services  | 50340 2510       |                                   | 8,014                                     | 3,067  | 12,989                                  |   | (100.00)%  |
| <b>Total Business Services</b>  |                  |                                   | <b>8,014</b>                              | <b>3,067</b>   | <b>12,989</b>                           |   | <b>(100.00)%</b>                                   |
| <u>DEBT SERVICE:</u>  |                  |                                   |   |  |   |   |  |
| Banking Services  |                  |                                   |   |  |   |   |  |
| Redemption of Principal   | 50831 5100       | 7,380,000                         | 7,920,000                                 | (390,000)  | 7,530,000                               | 7,525,000   | 124.46%  |
| Interest (long-term)  | 50832 5100       | 3,352,974                         | 2,840,433                                 | 253,367  | 3,093,800                               | 3,584,963   | 15.88%   |
| <b>Total Debt Service</b>   |                  | <b>10,735,774</b>                 | <b>10,763,433</b>                         | <b>(136,833)</b>                                       | <b>10,626,600</b>                       | <b>11,109,963</b>                                     | <b>4.55%</b>                                       |
| <b>Total Support Service Expenditures</b>   |                  | <b>11,086,442</b>                 | <b>11,116,217</b>                         | <b>(133,351)</b>                                       | <b>10,984,775</b>                       | <b>11,454,733</b>                                     | <b>4.28%</b>                                       |
| <b>Total Expenditures</b>   |                  | <b>11,086,442</b>                 | <b>11,116,217</b>                         | <b>(133,351)</b>                                       | <b>10,984,775</b>                       | <b>11,454,733</b>                                     | <b>4.28%</b>                                       |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>                                  |                  | <b>(317,892)</b>                  | <b>(606,813)</b>                          | <b>(43,617)</b>  | <b>(652,339)</b>                        | <b>(745,523)</b>                                      | <b>14.28%</b>                                      |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                  |                                   |   |  |   |   |  |
| <u>SOURCES:</u>   |                  |                                   |   |  |   |   |  |
| Accrued Interest and Premiums on Bond Sale  | 45120 0000       |                                   |   |  |   |   | NPB  |
| <b>Total Other Financing Sources (Uses)</b>   |                  |                                   |   |  |   |   | <b>NPB</b>   |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b> |                  | <b>(317,892)</b>                  | <b>(606,813)</b>                          | <b>(43,617)</b>  | <b>(652,339)</b>                        | <b>(745,523)</b>                                      | <b>14.28%</b>                                      |
| <b>BEGINNING FUND BALANCE</b>   |                  | 11,962,981                        | 11,645,089                                |  | 11,645,089                              | 10,992,750  | (5.60)%  |
| <b>ENDING FUND BALANCE</b>  |                  | <b>\$ 11,645,089</b>              | <b>\$ 11,038,276</b>                      | <b>\$ (43,617)</b>                                     | <b>\$ 10,992,750</b>                    | <b>\$ 10,247,227</b>                                  | <b>(6.78)%</b>                                     |

**LAFOURCHE PARISH SCHOOL  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 28

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

|   | <u>General</u><br><u>Fund</u> | <u>Special Revenue</u><br><u>Funds</u> | <u>Debt Service</u><br><u>Fund</u> | <u>Group</u><br><u>Health</u><br><u>Fund</u> | <u>Loss Control</u><br><u>Fund</u> | <u>Workers</u><br><u>Compensation</u><br><u>Fund</u> |
|---|-------------------------------|--|------------------------------------|--|------------------------------------|--|
| <b>OPERATING REVENUES:</b>                    |                               |  |                                    |  |                                    |  |
| Intergovernmental insurance premium billings  | \$ 23,026,260                 | \$ 24,355,595                          | \$ 24,355,695                      | \$ 21,291,100                                | \$ 2,179,595                       | \$ 885,000   |
| <b>Total Revenues</b>                         | <b>23,026,260</b>             | <b>24,355,595</b>                      | <b>24,355,695</b>                  | <b>21,291,100</b>                            | <b>2,179,595</b>                   | <b>885,000</b>                                       |
| <b>OPERATING EXPENSES:</b>                    |                               |  |                                    |  |                                    |  |
| General Administration Services               | 10,703                        | 9,450                                  | 9,800                              | 8,000  | 1,200                              | 600  |
| Business Services                             |                               | 1,300                                  | 1,300                              | 300  |                                    | 1,000  |
| Central Services                              |                               |  |                                    |  |                                    |  |
| Operation and Maintenance of Plant Services   | 129,709                       | 127,267                                | 85,408                             |  |                                    | 85,408   |
| Fees and Insurance                            | 6,293,651                     | 4,657,888                              | 5,707,882                          | 3,449,400                                    | 1,967,994                          | 290,488  |
| Claims  | 16,738,179                    | 20,616,710                             | 20,489,110                         | 19,779,110                                   | 210,000                            | 500,000  |
| <b>Total Expenditures</b>                     | <b>23,172,242</b>             | <b>25,412,615</b>                      | <b>26,293,500</b>                  | <b>23,236,810</b>                            | <b>2,179,194</b>                   | <b>877,496</b>                                       |
| <b>NET OPERATING INCOME</b>                   | <b>(145,982)</b>              | <b>(1,057,020)</b>                     | <b>(1,937,805)</b>                 | <b>(1,945,710)</b>                           | <b>401</b>                         | <b>7,504</b>   |
| <b>NONOPERATING REVENUES (EXPENSES)</b>       |                               |  |                                    |  |                                    |  |
| Earnings on Investments                       | 2,815                         | 3,300                                  |                                    |  |                                    |  |
| Rebates and Subsidies                         | 1,375,386                     | 1,982,600                              | 1,982,600                          | 1,982,600                                    |                                    |  |
| Insurance Proceeds from Loss                  | 2,567                         | 20,000                                 |                                    |  |                                    |  |
| Transfers In (Out)                            |                               |  |                                    |  |                                    |  |
| <b>Total Nonoperating Revenues (Expenses)</b> | <b>1,380,768</b>              | <b>2,005,900</b>                       | <b>1,982,600</b>                   | <b>1,982,600</b>                             |                                    |  |
| <b>CHANGE IN NET POSITION</b>                 | <b>1,234,786</b>              | <b>948,880</b>                         | <b>44,795</b>                      | <b>36,890</b>                                | <b>401</b>                         | <b>7,504</b>   |
| <b>BEGINNING NET POSITION</b>                 | <b>2,070,418</b>              | <b>3,305,204</b>                       | <b>4,254,084</b>                   | <b>3,402,408</b>                             | <b>1,019,690</b>                   | <b>(168,013)</b>                                     |
| <b>ENDING NET POSITION</b>                    | <b>\$ 3,305,204</b>           | <b>\$ 4,254,084</b>                    | <b>\$ 4,298,879</b>                | <b>\$ 3,439,298</b>                          | <b>\$ 1,020,091</b>                | <b>\$ (160,509)</b>                                  |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 29

**300 Group Health Fund**

|  | <u>ACCOUNT #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating Budget</u><br><u>6/30/2022</u> |
|--|------------------|-----------------------------------|---|---|
| <b>OPERATING REVENUES:</b>                         |                  |                                   |   |   |
| <hr/>  |                  |                                   |   |   |
| Intergovernmental Insurance Premium Billings       |                  |                                   |   |   |
| Active Employee Plans                              | 45900 0000       | \$ 12,621,629                     | \$ 13,824,800                           | \$ 13,824,800                               |
| Retired Employee Plans                             | 45901 0000       | 6,966,082                         | 7,272,800                               | 7,272,800                                   |
| Unreimbursed Medical/Dependent Care                | 45904 0000       | <u>219,873</u>                    | <u>193,500</u>                          | <u>193,500</u>                              |
| Total Intergovernmental Insurance Premium Billings |                  | <b>19,807,584</b>                 | <b>21,291,100</b>                       | <b>21,291,100</b>                           |
| <br>   |                  |                                   |   |   |
| Total Revenues                                     |                  | <b>19,807,584</b>                 | <b>21,291,100</b>                       | <b>21,291,100</b>                           |
| <br>   |                  |                                   |   |   |
| <b>OPERATING EXPENSES:</b>                         |                  |                                   |   |   |
| <hr/>  |                  |                                   |   |   |
| General Administration Services                    |                  |                                   |   |   |
| Audit Services                                     | 50333 2310       | <u>8,983</u>                      | <u>8,000</u>                            | <u>8,000</u>                                |
| Total General Administration Services              |                  | <b>8,983</b>                      | <b>8,000</b>                            | <b>8,000</b>                                |
| <hr/>  |                  |                                   |   |   |
| Business Services                                  |                  |                                   |   |   |
| Purchased Technical Services                       | 50340 2510       |                                   | 300                                     | 300   |
| Materials and Supplies                             | 50610 2510       |                                   |   |   |
| Total Business Services                            |                  |                                   | <b>300</b>                              | <b>300</b>                                  |
| <hr/>  |                  |                                   |   |   |
| Fees and Insurance                                 |                  |                                   |   |   |
| Health Insurance                                   | 50340 5900       | 3,857,208                         | 2,000,000                               | 3,000,000                                   |
| Life Insurance                                     | 50340 5900       | 307,829                           | 255,900                                 | 255,900                                     |
| Unreimbursed Medical/Dependent Care                | 50890 5900       | <u>195,264</u>                    | <u>193,500</u>                          | <u>193,500</u>                              |
| Total Fees and Insurance                           |                  | <b>4,360,301</b>                  | <b>2,449,400</b>                        | <b>3,449,400</b>                            |
| <hr/>  |                  |                                   |   |   |
| Claims   |                  |                                   |   |   |
|  | 50890 5900       | <u>15,636,371</u>                 | <u>19,779,110</u>                       | <u>19,779,110</u>                           |
| Total Expenses                                     |                  | <b>20,005,655</b>                 | <b>22,236,810</b>                       | <b>23,236,810</b>                           |
| <br>   |                  |                                   |   |   |
| <b>NET OPERATING INCOME</b>                        |                  | <b>(198,072)</b>                  | <b>(945,710)</b>                        | <b>(1,945,710)</b>                          |
| <br>   |                  |                                   |   |   |
| <b>NONOPERATING REVENUES (EXPENSES)</b>            |                  |                                   |   |   |
| <hr/>  |                  |                                   |   |   |
| Earnings on Investments                            |                  | 4,174,021                         | 2,264,200                               | 3,264,200                                   |
| Interest and Other Earnings                        | 41510 0000       | 1,411                             | 2,000                                   |   |
| Net Change in Fair Value of Investments            | 41530 0000       |                                   |   |   |
| Insurance Proceeds from Loss                       | 41530 0000       |                                   |   |   |
| Total Earnings on Investments                      |                  | <b>1,411</b>                      | <b>2,000</b>                            |   |
| <br>   |                  |                                   |   |   |
| Rebates and Subsidies                              |                  |                                   |   |   |
| Pharmacy Rebates                                   | 45902 0000       | 1,074,030                         | 1,600,000                               | 1,600,000                                   |
| Drug Subsidies                                     | 45903 0000       | <u>173,251</u>                    | <u>382,600</u>                          | <u>382,600</u>                              |
| Total Rebates and Subsidies                        |                  | <b>1,247,281</b>                  | <b>1,982,600</b>                        | <b>1,982,600</b>                            |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 29

**300 Group Health Fund**

|  | <u>ACCOUNT #</u> | <u>Actual</u><br><u>6/30/2020</u> | <u>Final Budget</u><br><u>6/30/2021</u> | <u>Operating Budget</u><br><u>6/30/2022</u> |
|--|------------------|-----------------------------------|---|---|
| Transfers in 21st Century Horizon Fund | 45220 0000       | \$                                | \$                                      | \$  |
| Transfers in Loss Control Fund         | 45220 0000       | _____                             | _____                                   | _____                                       |
| <br>                                   |                  |                                   |   |   |
| Total Nonoperating Revenues (Expenses) |                  | <b>1,248,692</b>                  | <b>1,984,600</b>                        | <b>1,982,600</b>                            |
| <br>                                   |                  |                                   |   |   |
| CHANGE IN NET POSITION                 |                  | <b>1,050,621</b>                  | <b>1,038,890</b>                        | <b>36,890</b>                               |
| <br>                                   |                  |                                   |   |   |
| BEGINNING NET POSITION                 |                  | <u>1,312,897</u>                  | <u>2,363,518</u>                        | <u>3,402,408</u>                            |
| ENDING NET POSITION                    |                  | <b><u>\$ 2,363,518</u></b>        | <b><u>\$ 3,402,408</u></b>              | <b><u>\$ 3,439,298</u></b>                  |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 30

**301 Loss Control Fund**

|   | <u>ACCOUNT #</u> | <u>Actual<br/>6/30/2020</u> | <u>Final Budget<br/>6/30/2021</u> | <u>Operating Budget<br/>6/30/2022</u> |
|---|------------------|-----------------------------|-----------------------------------|---------------------------------------|
| <b>OPERATING REVENUES:</b>                    |                  |                             |                                   |                                       |
| Intergovernmental insurance premium billings  | 45900 0000       | \$ 2,179,594                | \$ 2,179,595                      | \$ 2,179,595                          |
| <b>Total Revenues</b>                         |                  | <b>2,179,594</b>            | <b>2,179,595</b>                  | <b>2,179,595</b>                      |
| <b>OPERATING EXPENSES:</b>                    |                  |                             |                                   |                                       |
| <b>General Administration Services</b>        |                  |                             |                                   |                                       |
| Audit Services                                | 50333 2310       | 1,148                       | 1,150                             | 1,200                                 |
| <b>Total General Administration Services</b>  |                  | <b>1,148</b>                | <b>1,150</b>                      | <b>1,200</b>                          |
| <b>Business Services</b>                      |                  |                             |                                   |                                       |
| Materials and Supplies                        | 50610 2510       |                             |                                   |                                       |
| <b>Total Business Services</b>                |                  |                             |                                   |                                       |
| <b>Central Services:</b>                      |                  |                             |                                   |                                       |
| Administrative Technical Services             |                  |                             |                                   |                                       |
| Technology-Related Software                   | 50735 2840       |                             |                                   |                                       |
| <b>Total Central Services</b>                 |                  |                             |                                   |                                       |
| <b>Fees and Insurance</b>                     |                  |                             |                                   |                                       |
| <b>Total Fees and Insurance</b>               | 50340 5900       | <b>1,746,106</b>            | <b>1,918,000</b>                  | <b>1,967,994</b>                      |
| <b>Claims</b>                                 |                  |                             |                                   |                                       |
| Building and Contents                         | 50890 5910       |                             | 120,000                           | 75,000                                |
| Fidelity                                      | 50890 5920       |                             | 1,000                             | 1,000                                 |
| Automobile Liability                          | 50890 5930       |                             | 129,400                           | 75,000                                |
| General Liability                             | 50890 5940       | 13,094                      | 76,000                            | 50,000                                |
| Errors and Omissions                          | 50890 5950       |                             | 11,200                            | 9,000                                 |
| <b>Total Claims</b>                           |                  | <b>13,094</b>               | <b>337,600</b>                    | <b>210,000</b>                        |
| <b>Total Expenses</b>                         |                  | <b>1,760,348</b>            | <b>2,256,750</b>                  | <b>2,179,194</b>                      |
| <b>NET OPERATING INCOME</b>                   |                  | <b>419,246</b>              | <b>(77,155)</b>                   | <b>401</b>                            |
| <b>NONOPERATING REVENUES (EXPENSES)</b>       |                  |                             |                                   |                                       |
| Earnings on Investments                       | 41510 0000       | 304                         | 300                               |                                       |
| Insurance Proceeds from Loss                  | 45300 0000       | 2,567                       | 20,000                            |                                       |
| Transfer out Group Health Insurance Fund      | 50932 5200       |                             |                                   |                                       |
| Transfer out Workers Compensation Fund        | 50932 5200       |                             |                                   |                                       |
| <b>Total Nonoperating Revenues (Expenses)</b> |                  | <b>2,871</b>                | <b>20,300</b>                     |                                       |
| <b>CHANGE IN NET POSITION</b>                 |                  | <b>422,117</b>              | <b>(56,855)</b>                   | <b>401</b>                            |

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2022

Schedule 30

**301 Loss Control Fund**

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|                        | <u>Actual</u>       | <u>Final Budget</u> | <u>Operating Budget</u> |
|------------------------|---------------------|---------------------|-------------------------|
| <u>ACCOUNT #</u>       | <u>6/30/2020</u>    | <u>6/30/2021</u>    | <u>6/30/2022</u>        |
| BEGINNING NET POSITION | \$ 654,428          | \$ 1,076,545        | \$ 1,019,690            |
| ENDING NET POSITION    | <u>\$ 1,076,545</u> | <u>\$ 1,019,690</u> | <u>\$ 1,020,091</u>     |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 31

**302 Workers Compensation Fund**

|  | <u>ACCOUNT #</u> | <u>Actual<br/>6/30/2020</u> | <u>Final Budget<br/>6/30/2021</u> | <u>Operating Budget<br/>6/30/2022</u> |
|--|------------------|-----------------------------|-----------------------------------|---------------------------------------|
| <b>OPERATING REVENUES:</b>                               |                  |                             |                                   |                                       |
| Intergovernmental insurance premium billings             | 45900 0000       | \$ 1,039,082                | \$ 884,900                        | \$ 885,000                            |
| <b>Total Revenues</b>                                    |                  | <b>1,039,082</b>            | <b>884,900</b>                    | <b>885,000</b>                        |
| <b>OPERATING EXPENSES:</b>                               |                  |                             |                                   |                                       |
| <b>General Administration Services</b>                   |                  |                             |                                   |                                       |
| Legal Services   | 50332 2310       |                             |                                   |                                       |
| Audit Services   | 50333 2310       | 572                         | 300                               | 600                                   |
| <b>Total General Administration Services</b>             |                  | <b>572</b>                  | <b>300</b>                        | <b>600</b>                            |
| <b>Business Services</b>                                 |                  |                             |                                   |                                       |
| Travel Expense Reimbursement                             | 50582 2510       |                             | 1,000                             | 1,000                                 |
| Materials and Supplies                                   | 50610 2510       |                             |                                   |                                       |
| <b>Total Business Services</b>                           |                  |                             | <b>1,000</b>                      | <b>1,000</b>                          |
| <b>Operation and Maintenance of Plant Services</b>       |                  |                             |                                   |                                       |
| Supervisor Salaries                                      | 50111 2610       | 3,461                       | 53,248                            | 55,808                                |
| Secretary Salaries                                       | 50114 2610       | 31,804                      | 31,316                            |                                       |
| Operation and Maintenance of Buildings                   |                  |                             |                                   |                                       |
| Purchased Professional Services                          | 50300 2620       |                             |                                   |                                       |
| Communications (phone/internet/post)                     | 50530 2620       | 14,235                      | 14,235                            | 14,235                                |
| Safety and Security                                      |                  |                             |                                   |                                       |
| Supervisor Salaries                                      | 50111 2660       | 51,778                      |                                   |                                       |
| Purchased Professional and Technical Services            | 50300 2660       |                             |                                   |                                       |
| Repairs and Maintenance Services                         | 50430 2660       |                             |                                   |                                       |
| Materials and Supplies                                   | 50610 2660       |                             |                                   |                                       |
| Technology-Related Equipment                             | 50735 2660       |                             |                                   |                                       |
| Employee Benefits  |                  |                             |                                   |                                       |
| Group Insurance  | 50210 2600       | 4,854                       | 4,856                             | 98                                    |
| Medicare   | 50225 2600       | 1,227                       | 1,192                             | 810                                   |
| Teachers Retirement System                               | 50231 2600       | 21,731                      | 21,818                            | 14,064                                |
| School Employees Retirement System                       | 50233 2600       |                             |                                   |                                       |
| Workmen's Compensation                                   | 50260 2600       | 618                         | 602                               | 393                                   |
| Annual Leave Severance Pay                               | 50282 2600       |                             |                                   |                                       |
| <b>Total Operation and Maintenance of Plant Services</b> |                  | <b>129,709</b>              | <b>127,267</b>                    | <b>85,408</b>                         |
| <b>Fees and Insurance</b>                                | 50340 5900       | <b>187,244</b>              | <b>290,488</b>                    | <b>290,488</b>                        |



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Schedule 31

**302 Workers Compensation Fund**

|  | <u>ACCOUNT #</u> | <u>Actual<br/>6/30/2020</u> | <u>Final Budget<br/>6/30/2021</u> | <u>Operating Budget<br/>6/30/2022</u> |
|--|------------------|-----------------------------|-----------------------------------|---------------------------------------|
| Claims                                 | 50890 5900       | \$ <b>1,088,714</b>         | \$ <b>500,000</b>                 | \$ <b>500,000</b>                     |
| <hr/>                                  |                  |                             |                                   |                                       |
| Total Expenses                         |                  | <b>1,406,238</b>            | <b>919,055</b>                    | <b>877,496</b>                        |
| <b>NET OPERATING INCOME</b>            |                  | (367,156)                   | (34,155)                          | 7,504                                 |
| <hr/>                                  |                  |                             |                                   |                                       |
| NONOPERATING REVENUES (EXPENSES)       |                  |                             |                                   |                                       |
| Earnings on Investments                | 41510 0000       | 1,100                       | 1,000                             |                                       |
| Insurance Proceeds from Loss           | 41932 0000       | 128,105                     |                                   |                                       |
| Transfer in Workers Compensation Fund  | 45220 0000       |                             |                                   |                                       |
| <hr/>                                  |                  |                             |                                   |                                       |
| Total Nonoperating Revenues (Expenses) |                  | <b>129,205</b>              | <b>1,000</b>                      |                                       |
| <b>CHANGE IN NET POSITION</b>          |                  | <b>(237,951)</b>            | <b>(33,155)</b>                   | <b>7,504</b>                          |
| <b>BEGINNING NET POSITION</b>          |                  | <u>103,093</u>              | <u>(134,858)</u>                  | <u>(168,013)</u>                      |
| <b>ENDING NET POSITION</b>             |                  | <b>\$ (134,858)</b>         | <b>\$ (168,013)</b>               | <b>\$ (160,509)</b>                   |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Table 1

**10-Year Revenue Summary**

|                                       | <u>BUDGET ESTIMATES</u>      |                              | <u>ACTUAL</u>                |                              |                              |                              |                              |                              |                              |                              |
|---------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
|                                       | <u>2022</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>                  |
| <b>REVENUES</b>                       |                              |                              |                              |                              |                              |                              |                              |                              |                              |                              |
| <u>Local sources:</u>                 |                              |                              |                              |                              |                              |                              |                              |                              |                              |                              |
| Taxes:                                |                              |                              |                              |                              |                              |                              |                              |                              |                              |                              |
| Ad valorem taxes                      | \$ 42,402,850                | \$ 39,049,649                | \$ 41,944,751                | \$ 42,274,992                | \$ 42,190,804                | \$ 44,704,905                | \$ 44,765,049                | \$ 43,125,124                | \$ 39,257,579                | \$ 34,658,810                |
| Sales and use taxes                   | 31,584,714                   | 29,727,970                   | 31,584,714                   | 30,084,690                   | 29,935,106                   | 27,452,014                   | 30,827,994                   | 33,286,062                   | 32,655,508                   | 32,910,356                   |
| Other                                 |                              |                              |                              |                              |                              |                              |                              |                              |                              |                              |
| Earnings on investments               | 204,530                      | 378,619                      | 414,494                      | 514,037                      | 174,932                      | 168,805                      | 225,319                      | 207,987                      | 369,291                      | 171,481                      |
| Rentals, leases, royalties            | 42,300                       | 131,456                      | 88,484                       | 668,889                      | 105,524                      | 285,348                      | 185,052                      | 397,478                      | 570,389                      | 878,745                      |
| Food service collections              | 1,320,000                    | 1,320,000                    | 1,100,022                    | 1,442,252                    | 1,413,815                    | 1,453,072                    | 1,503,086                    | 1,553,252                    | 1,479,014                    | 1,408,135                    |
| Other local                           | <u>2,620,617</u>             | <u>2,444,316</u>             | <u>2,774,665</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>             |
| <b>Total local sources</b>            | <b><u>78,175,011</u></b>     | <b><u>73,052,010</u></b>     | <b><u>77,907,130</u></b>     | <b><u>79,188,634</u></b>     | <b><u>76,731,082</u></b>     | <b><u>78,234,769</u></b>     | <b><u>92,121,228</u></b>     | <b><u>81,190,545</u></b>     | <b><u>77,326,888</u></b>     | <b><u>72,261,529</u></b>     |
| <u>State sources:</u>                 |                              |                              |                              |                              |                              |                              |                              |                              |                              |                              |
| Unrestricted grants-in-aid            | 77,029,881                   | 73,542,092                   | 74,998,116                   | 68,792,116                   | 66,262,268                   | 65,294,836                   | 65,113,435                   | 65,093,143                   | 65,881,707                   | 64,543,414                   |
| Restricted grants-in-aid              | 2,381,816                    | 2,445,337                    | 2,660,022                    | 1,676,887                    | 1,209,492                    | 1,507,764                    | 1,081,011                    | 2,356,594                    | 2,777,934                    | 885,995                      |
| Revenue in lieu of taxes              | 420,508                      | 421,606                      | 421,607                      | 421,384                      | 419,153                      | 419,237                      | 402,685                      | 419,615                      | 422,284                      | 422,750                      |
| Revenue for or on behalf of LEA       | <u>1,808</u>                 | <u>1,808</u>                 | <u>1,921</u>                 | <u>2,118</u>                 | <u>2,118</u>                 | <u>2,592</u>                 | <u>3,163</u>                 | <u>7,427</u>                 | <u>4,690</u>                 | <u>5,533</u>                 |
| <b>Total state sources</b>            | <b><u>\$ 79,834,013</u></b>  | <b><u>\$ 76,410,843</u></b>  | <b><u>\$ 78,081,666</u></b>  | <b><u>\$ 70,892,505</u></b>  | <b><u>\$ 67,893,031</u></b>  | <b><u>\$ 67,224,429</u></b>  | <b><u>\$ 66,600,294</u></b>  | <b><u>\$ 67,876,779</u></b>  | <b><u>\$ 69,086,615</u></b>  | <b><u>\$ 65,857,692</u></b>  |
| <u>Federal sources:</u>               |                              |                              |                              |                              |                              |                              |                              |                              |                              |                              |
| Unrestricted grants-in-aid - direct   | 10,850,716                   | 4,762,981                    | 441                          |                              |                              |                              |                              |                              | 60                           | 119                          |
| Restricted grants-in-aid - direct     | 349,386                      | 358,445                      | 288,630                      | 311,934                      | 342,992                      | 363,766                      | 361,438                      | 387,625                      | 364,310                      | 475,941                      |
| Restricted grants-in-aid - sub grants | 18,219,468                   | 17,145,457                   | 14,720,804                   | 16,254,624                   | 16,390,209                   | 15,264,362                   | 16,233,289                   | 16,599,512                   | 17,071,327                   | 17,209,597                   |
| Revenue for/on behalf of LEA          | <u>505,000</u>               | <u>505,000</u>               | <u>504,590</u>               | <u>422,700</u>               | <u>631,009</u>               | <u>673,275</u>               | <u>476,716</u>               | <u>445,779</u>               | <u>433,579</u>               | <u>490,721</u>               |
| <b>Total federal sources</b>          | <b><u>\$ 29,924,570</u></b>  | <b><u>\$ 22,771,883</u></b>  | <b><u>\$ 15,514,465</u></b>  | <b><u>\$ 16,989,258</u></b>  | <b><u>\$ 17,364,210</u></b>  | <b><u>\$ 16,301,403</u></b>  | <b><u>\$ 17,071,443</u></b>  | <b><u>\$ 17,432,916</u></b>  | <b><u>\$ 17,869,276</u></b>  | <b><u>\$ 18,176,378</u></b>  |
| <b>Total revenues</b>                 | <b><u>\$ 187,933,594</u></b> | <b><u>\$ 172,234,736</u></b> | <b><u>\$ 171,503,261</u></b> | <b><u>\$ 167,070,397</u></b> | <b><u>\$ 161,988,323</u></b> | <b><u>\$ 161,760,601</u></b> | <b><u>\$ 175,792,965</u></b> | <b><u>\$ 166,500,240</u></b> | <b><u>\$ 164,282,779</u></b> | <b><u>\$ 156,295,599</u></b> |

**Sources:**

Budget Estimates based on data in this report.

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

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

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

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Table 2

**10-Year Expenditure by Function Summary**

|  | <u>BUDGET ESTIMATES</u>      |                              | <u>ACTUAL</u>                |                              |                              |                              |                              |                              |                              |                              |
|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
|  | <u>2022</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>                  |
| <b>Instruction:</b>                      |                              |                              |                              |                              |                              |                              |                              |                              |                              |                              |
| Regular programs                         | \$ 55,201,484                | \$ 54,479,677                | \$ 48,091,484                | \$ 47,075,242                | \$ 47,185,350                | \$ 48,803,329                | \$ 51,114,025                | \$ 53,003,765                | \$ 51,915,782                | \$ 49,269,013                |
| Special programs                         | 15,863,750                   | 14,842,732                   | 13,743,916                   | 12,782,772                   | 13,190,616                   | 14,108,695                   | 15,090,676                   | 15,275,953                   | 14,803,965                   | 13,735,170                   |
| Other programs                           | 14,796,682                   | 13,664,566                   | 12,470,561                   | 12,382,290                   | 13,326,391                   | 12,574,314                   | 13,157,469                   | 13,571,916                   | 12,995,651                   | 12,317,750                   |
| Support services:                        |                              |                              |                              |                              |                              |                              |                              |                              |                              |                              |
| Pupil support                            | 13,160,007                   | 11,590,018                   | 11,805,515                   | 10,941,247                   | 11,864,525                   | 13,322,351                   | 13,630,719                   | 13,748,861                   | 13,764,062                   | 12,672,664                   |
| Instructional staff support              | 4,991,565                    | 4,664,760                    | 4,467,152                    | 4,556,051                    | 4,850,981                    | 5,904,093                    | 6,010,192                    | 6,039,400                    | 6,379,230                    | 6,203,072                    |
| General administration                   | 2,493,096                    | 2,481,823                    | 2,650,766                    | 2,609,088                    | 2,409,113                    | 2,680,829                    | 5,654,047                    | 2,845,670                    | 2,599,454                    | 2,521,720                    |
| School administration                    | 8,205,896                    | 7,882,800                    | 7,666,183                    | 7,495,645                    | 7,941,463                    | 8,223,060                    | 8,149,626                    | 8,045,087                    | 8,244,751                    | 7,956,317                    |
| Business services                        | 1,839,813                    | 1,729,582                    | 1,611,091                    | 1,640,919                    | 1,710,483                    | 1,686,701                    | 1,721,484                    | 1,820,298                    | 1,792,286                    | 1,603,442                    |
| Operation and maintenance                | 20,601,141                   | 16,858,741                   | 14,405,530                   | 14,882,890                   | 14,700,329                   | 15,624,958                   | 15,257,934                   | 14,115,828                   | 14,411,347                   | 13,329,137                   |
| Pupil transportation                     | 7,940,077                    | 7,392,873                    | 6,611,293                    | 6,540,647                    | 7,805,103                    | 8,207,415                    | 7,583,571                    | 8,058,736                    | 7,699,160                    | 7,317,120                    |
| Central services                         | 5,838,234                    | 5,486,079                    | 4,195,271                    | 4,456,835                    | 4,715,140                    | 6,881,644                    | 5,931,084                    | 5,225,630                    | 4,408,867                    | 3,954,608                    |
| Food service operations                  | 8,475,967                    | 8,756,350                    | 8,045,482                    | 8,499,033                    | 8,539,134                    | 8,674,113                    | 8,832,085                    | 8,736,594                    | 8,549,371                    | 8,174,505                    |
| Community service operations             | 12,560                       | 12,560                       | 12,560                       | 12,560                       | 12,560                       | 12,560                       | 12,560                       | 12,560                       | 12,560                       | 12,560                       |
| Facilities acquisition and construction  | 2,082,425                    | 2,158,050                    | 1,355,371                    | 909,694                      | 2,076,727                    | 2,498,263                    | 2,157,190                    | 1,513,851                    | 3,550,840                    | 3,672,788                    |
| <b>Debt service:</b>                     |                              |                              |                              |                              |                              |                              |                              |                              |                              |                              |
| Principal retirement                     | 7,525,000                    | 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                    |
| Interest and bank charges                | 3,584,963                    | 3,117,750                    | 3,396,228                    | 3,688,288                    | 3,130,335                    | 3,069,326                    | 3,663,937                    | 4,214,935                    | 4,109,994                    | 4,335,816                    |
| Appropriations to type 1 charter schools | <u>9,799,538</u>             | <u>9,239,487</u>             | <u>9,239,487</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>             |
| <b>Total expenditures</b>                | <b><u>\$ 182,412,198</u></b> | <b><u>\$ 172,357,848</u></b> | <b><u>\$ 157,582,890</u></b> | <b><u>\$ 155,998,870</u></b> | <b><u>\$ 162,920,295</u></b> | <b><u>\$ 172,781,153</u></b> | <b><u>\$ 178,320,916</u></b> | <b><u>\$ 175,613,764</u></b> | <b><u>\$ 170,440,120</u></b> | <b><u>\$ 159,900,932</u></b> |

Sources:

Budget Estimates based on data in this report.

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

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**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Table 3

**10-Year Expenditure by Object Summary**

|  | <u>BUDGET ESTIMATES</u>     |                             |                              |                             |                             | <u>ACTUAL</u>               |                             |                             |                             |                             |
|--|-----------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|  | <u>2022</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>                 |
| <b>Instruction:</b>                      |                             |                             |                              |                             |                             |                             |                             |                             |                             |                             |
| Salaries                                 | \$ 83,233,805               | \$ 78,933,529               | \$ 75,293,173                | \$ 73,497,463               | \$ 76,540,608               | \$ 80,836,774               | \$ 84,284,265               | \$ 83,393,678               | \$ 83,532,781               | \$ 79,351,778               |
| Employee Benefits                        | 35,465,787                  | 34,711,213                  | 33,267,669                   | 33,313,776                  | 34,812,025                  | 35,846,806                  | 36,958,868                  | 38,422,370                  | 37,561,919                  | 33,914,567                  |
| Professional and Technical Services      | 4,574,390                   | 4,036,507                   | 3,942,099                    | 3,994,083                   | 4,018,578                   | 4,627,984                   | 7,332,217                   | 3,969,162                   | 4,127,114                   | 3,619,648                   |
| Purchased Property Services              | 6,516,942                   | 6,002,207                   | 4,941,596                    | 4,534,500                   | 5,912,175                   | 6,570,217                   | 5,765,949                   | 4,915,233                   | 6,436,293                   | 3,168,178                   |
| Other Purchased Services                 | 7,201,814                   | 8,600,645                   | 5,593,188                    | 5,443,467                   | 5,285,552                   | 5,538,567                   | 5,833,970                   | 5,631,300                   | 5,300,616                   | 4,569,592                   |
| Materials and Supplies                   | 21,780,038                  | 18,296,037                  | 13,236,696                   | 13,439,448                  | 12,978,488                  | 15,043,331                  | 13,418,416                  | 14,878,495                  | 13,359,129                  | 13,270,763                  |
| Property                                 | 481,732                     | 500,972                     | 632,312                      | 486,179                     | 665,697                     | 647,354                     | 589,019                     | 723,892                     | 721,911                     | 971,973                     |
| Debt Services and Other Expenditures     | 13,358,152                  | 12,037,251                  | 11,436,671                   | 12,104,286                  | 14,125,127                  | 14,695,618                  | 15,103,895                  | 15,369,954                  | 13,595,477                  | 17,439,183                  |
| Appropriations to Type 1 Charter Schools | <u>9,799,538</u>            | <u>9,239,487</u>            | <u>9,239,487</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>            |
| <b>Total expenditures</b>                | <b><u>\$182,412,198</u></b> | <b><u>\$172,357,848</u></b> | <b><u>\$ 157,582,891</u></b> | <b><u>\$155,998,871</u></b> | <b><u>\$162,920,295</u></b> | <b><u>\$172,781,153</u></b> | <b><u>\$178,320,916</u></b> | <b><u>\$175,613,764</u></b> | <b><u>\$170,440,120</u></b> | <b><u>\$159,900,932</u></b> |

Sources:

Budget Estimates based on data in this report.

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

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**LAFOURCHE PARISH SCHOOL BOARD**  
**OPERATING BUDGET**  
For Fiscal Year Ending June 30, 2022

Table 4

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

|                                       | <u>Budget Estimates</u> |                      |                      |                      |                      | <u>Actual</u>        |                      |                      |                      |                      |
|---------------------------------------|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                       | <u>2022</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>          |
| <b><u>Restricted Balances</u></b>     |                         |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 101 Safety Tax                        | \$ 2,734,975            | \$ 3,799,811         | \$ 4,949,864         | \$ 4,082,123         | \$ 3,485,127         | \$ 3,130,144         | \$ 2,597,236         | \$ (65,111)          | \$                   | \$                   |
| 102 Salary Supplement                 | 889,131                 | 889,130              | 889,130              | 828,633              | 164,164              | 111,034              | 1,272,404            | 2,195,433            | 3,460,184            | 3,896,804            |
| 103 Air Conditioning Maintenance      | 2,829,792               | 2,781,105            | 2,781,045            | 2,140,814            | 1,797,639            | 1,505,288            | 3,246,321            | 3,506,770            | 3,415,064            | 5,415,607            |
| 104 Retirement Supplement             | 209,765                 | 209,765              | 209,765              | 192,651              | 14,188               |                      |                      | 2,211                | 1,012                | 1,012                |
| 011 1995 Sales Tax Salary Reserve     | 1,143,884               | 1,143,009            | 1,142,913            | 251,162              | 1,388                |                      | 6,084                | 2,090,834            | 4,279,188            | 5,647,541            |
| 012 1995 Sales Tax Textbook Reserve   | 64,888                  | 64,888               | 311,663              | 672,420              | 845,855              | 540,557              | 863,808              | 593,848              | 531,956              | 1,605,802            |
| 013 1995 Sales Tax Technology Reserve | 1,047,192               | 977,262              | 937,928              | 524,087              | 165,967              | (66,141)             | 44,334               | 159,921              | 1,785,933            | 499,392              |
| 105 Child Nutrition                   | 1,301,085               | 1,112,418            | 1,126,572            | 1,409,569            | 1,182,619            | 1,213,773            | 1,193,058            | 1,478,674            | 1,962,454            | 2,718,464            |
| 111 State Grants                      | (2,190)                 | (2,190)              | (2,190)              |                      |                      |                      |                      |                      |                      |                      |
| 007 Debt Service                      | <u>10,247,227</u>       | <u>10,992,750</u>    | <u>11,645,089</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>    |
| Total Restricted                      | 20,465,749              | 21,967,948           | 23,991,779           | 22,064,440           | 20,685,932           | 21,483,638           | 27,545,582           | 31,740,934           | 37,575,089           | 41,665,024           |
| <b><u>Committed Balances</u></b>      |                         |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 014 Major Maintenance                 | (89,370)                | (91,295)             | (140,845)            | 628,403              | (1,611,707)          | (1,669,598)          | (1,721,755)          | (1,742,790)          | (1,247,062)          | (868,938)            |
| 015 Sixteenth Section Land            | 262,549                 | 255,589              | 251,481              | 242,060              | 234,550              | 217,672              | 374,775              | 609,124              | 612,534              | 575,532              |
| 004 Medicaid                          | 834,829                 | 898,862              | 898,862              | 1,058,048            |                      | (295,908)            | 164,894              | 695,521              | 1,622,343            | 2,413,260            |
| 106 106 21st Century Horizon Fund     | <u>6,556</u>            | <u>6,556</u>         | <u>6,556</u>         | <u>78,090</u>        | <u>6,556</u>         | <u>960,388</u>       | <u>5,862,135</u>     |                      |                      |                      |
| Total Committed                       | 1,014,564               | 1,069,712            | 1,016,054            | 2,006,601            | (1,370,601)          | (787,446)            | 4,680,049            | (438,145)            | 987,815              | 2,119,854            |
| <b><u>Unassigned</u></b>              |                         |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 001 General Fund                      | <u>28,796,480</u>       | <u>21,717,737</u>    | <u>19,870,376</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>     |
| Total Unassigned                      | 28,796,480              | 21,717,737           | 19,870,376           | 7,555,679            | 304,105              | (356,300)            | 150,710              | 3,601,504            | 5,258,595            | 5,907,555            |
| <b>Total Fund Balance</b>             | <b>\$ 50,276,793</b>    | <b>\$ 44,755,397</b> | <b>\$ 44,878,209</b> | <b>\$ 31,626,720</b> | <b>\$ 19,619,436</b> | <b>\$ 20,339,892</b> | <b>\$ 32,376,341</b> | <b>\$ 34,904,293</b> | <b>\$ 43,821,499</b> | <b>\$ 49,692,433</b> |

Sources:

Budget Estimates based on data in this report.

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**LAFOURCHE PARISH SCHEDULE  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Table 5

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

| YEAR     | PER   | NET ASSESSMENT | Property Tax Levies and Collections |               |            |            |               |          |                  |
|----------|-------|----------------|-------------------------------------|---------------|------------|------------|---------------|----------|------------------|
|          |       |                | TAX                                 | TAX           | OF CURRENT | TAX        | TAX           | OF TOTAL | Collections from |
| (A) 2022 | 43.30 | \$ 983,643,976 | \$ 42,591,788                       | \$ 41,069,943 | 96.4%      | \$ 337,834 | \$ 40,625,706 | 97.0%    | \$ 1,315,774     |
| (A) 2021 | 43.30 | 983,643,976    | 42,591,788                          | 41,069,943    | 96.4%      | 337,834    | 41,407,777    | 97.2%    | 1,315,774        |
| 2020     | 43.30 | 967,189,029    | 41,879,284                          | 41,944,751    | 100.2%     | 337,329    | 42,282,080    | 101.0%   | 1,209,043        |
| 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        |

**Sales and Use Tax Levies Tax Levies**

| YEAR     | TAX        |
|----------|------------|
| (A) 2022 | 31,584,714 |
| (A) 2021 | 28,415,051 |
| 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 |

Notes:

(A) Estimated

Sources:

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

Property tax worksheet for Property Tax Levies and Collections rows 1 and 2

[2020 Ad Valorem Revised Estimates.xlsx](#)

**LAFOURCHE PARISH SCHOOL BOARD**  
**OPERATING BUDGET**  
For Fiscal Year Ending June 30, 2022

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>Election</u> | <u>Election</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>     |
|---|-----------------|-----------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 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            | 2.00            |
| Consolidated School District No. I Safety                       | 2015            | 2015            | 2024              | 4.00            | 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>11.20</u>    | <u>15.20</u>    | <u>15.20</u>    | <u>15.20</u>    |
|   |                 |                 |                   | <b>\$ 43.30</b> | <b>\$ 43.30</b> | <b>\$ 43.30</b> | <b>\$ 43.30</b> | <b>\$ 43.30</b> | <b>\$ 43.30</b> | <b>\$ 43.30</b> | <b>\$ 43.30</b> | <b>\$ 43.30</b> | <b>\$ 43.30</b> |

**SALES AND USE TAX BY FISCAL YEAR**

| <u>DESCRIPTION</u>                 | <u>Election</u> | <u>Election</u> | <u>Expiration</u> | <u>2022</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>  |
|------------------------------------|-----------------|-----------------|-------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 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> |
|                                    |                 |                 |                   | <b>2.00%</b> | <b>2.00%</b> | <b>2.00%</b> | <b>2.00%</b> | <b>2.00%</b> | <b>2.00%</b> | <b>2.00%</b> | <b>2.00%</b> | <b>2.00%</b> | <b>2.00%</b> |

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, 2022**

Table 7

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

| <u>YEAR</u> | <u>ESTATE</u>  | <u>&amp; BUSINESS</u> | <u>SECTOR</u>  | <u>VALUE</u>     | <u>EXEMPTIONS</u> | <u>TAXABLE</u> | <u>DIRECT</u> |
|-------------|----------------|-----------------------|----------------|------------------|-------------------|----------------|---------------|
| 2021        | \$ 509,378,593 | \$ 537,792,930        | \$ 118,165,870 | \$ 1,165,337,393 | \$ 181,693,417    | \$ 983,643,976 | 43.30         |
| 2020        | 509,378,593    | 537,792,930           | 118,165,870    | 1,165,337,393    | 181,693,417       | 983,643,976    | 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         |

**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 2012-2020



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Table 8

**Principal Property Tax Payers**

| <u>TAXPAYER</u>                        | <u>TYPE OF BUSINESS</u> | <u>2020</u>             |                | <u>2011</u>           |                |
|--|-------------------------|-------------------------|----------------|-----------------------|----------------|
|  |                         | <u>ASSESSED</u>         | <u>TAXABLE</u> | <u>ASSESSED</u>       | <u>TAXABLE</u> |
| Galliano Marine Service                | Marine Contractors      | \$ 86,272,320           | 7.5%           |                       |                |
| Hornbeck Offshore Service              | Marine Contractors      | 31,325,000              | 2.7%           | \$ 22,446,860         | 2.5%           |
| 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%           | 15,539,870            | 1.7%           |
| Mars Oil Pipeline Company              | Pipeline                | 18,939,860              | 1.7%           | 16,307,360            |                |
| Chevron North Amer. Explor. & 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%           | 11,749,060            |                |
| Bristow US, LLC                        | Aviation Services       | 14,202,600              | 1.2%           |                       |                |
| Offshore Service Vessel                | Marine Contractors      |                         |                | 12,842,340            | 1.4%           |
| Chouest Offshore Service               | Marine Contractors      |                         |                |                       |                |
| Nautical Solutions                     | Marine Contractors      |                         |                | 13,274,540            | 1.5%           |
| Seacor Offshore, LLC                   | Marine Contractors      |                         |                | 10,982,390            | 1.2%           |
| Discovery Gas Distribution LLC         | Gas                     |                         |                | 14,836,520            | 1.6%           |
| Nautical Ventures, LLC                 | Marine Contractors      |                         |                | 10,999,170            | 1.2%           |
| Chevron/Texaco Exploration             | Oil and Gas             |                         |                | 15,691,810            |                |
|  |                         | <u>\$ 267,120,220</u>   | <u>23.4%</u>   | <u>\$ 144,669,920</u> | <u>16.1%</u>   |
| <b>Total Assessed Values</b>           |                         | <u>\$ 1,143,571,750</u> |                | <u>\$ 900,172,690</u> |                |

Source: Lafourche Parish Assessor's Office Reports for years 2011 and 2020

**LAFOURCHE PARISH SCHOOL BOARD**  
**ORIGINAL BUDGET**  
**For Fiscal Year Ending June 30, 2022**

Table 9

**3-Year Minimum Foundation Program Summary**

| DESCRIPTION  | ACTUAL        | BUDGET        | BUDGET        | Difference   |
|--|---------------|---------------|---------------|--------------|
|  | 6/30/2020     | 6/30/2021     | 6/30/2022     | 2022- 2021   |
| <b>CALCULATION OF STATE SHARE OF LEVEL 1 COST (basic cost of education)</b>          |               |               |               |              |
| Per pupil distribution base  | \$ 4,015      | \$ 4,015      | \$ 4,015      | \$           |
| Unweighted Count   | 13,944        | 13,849        | 14,029        | 180          |
| Weighted Count   | 18,652        | 18,928        | 18,789        | (139)        |
| TOTAL COST LEVEL 1   | 74,887,539    | 75,994,836    | 75,437,313    | (557,523)    |
| Local Share %  | (34.72)%      | (34.10)%      | (33.59)%      | 0.50%        |
| Less Required Local Support  | (26,000,196)  | (25,910,836)  | (25,342,134)  | 568,702      |
| STATE SHARE OF COST LEVEL 1  | \$ 48,887,343 | \$ 50,084,000 | \$ 50,095,179 | \$ 11,179    |
| <b>CALCULATION OF STATE SHARE OF LEVEL 2 COST (incentive to go past requirement)</b> |               |               |               |              |
| Local Share of Level 1(required support)   | \$ 26,000,196 | \$ 25,910,836 | \$ 25,342,134 | \$ (568,702) |
| Local Property/Sales Tax (actual support)  | 71,380,222    | 71,927,013    | 72,786,271    | 859,258      |
| Eligible Revenue (excess over required support)                                      | 45,380,026    | 46,016,177    | 47,444,137    | 1,427,960    |
| State Share Factor   | 22.60%        | 23.22%        | 22.83%        | (0.39)%      |
| STATE SHARE OF COST LEVEL 2  | 10,256,406    | 10,683,597    | 10,830,209    | 146,612      |
| <b>CALCULATION OF STATE SHARE OF LEVEL 3 &amp; 4 COST (unequalized cost)</b>         |               |               |               |              |
| L-3 Prior pay raises   | \$ 10,527,023 | \$ 10,649,325 | \$ 10,591,194 | \$ (58,131)  |
| L-3 2019-2020 pay raises   | 967,712       | 981,836       | 1,001,071     | 19,235       |
| L-3 Redistribution of Hold-Harmless  | 1,394,400     | 1,410,600     | 1,402,900     | (7,700)      |
| L-3 One-time payment for mandated cost   | 1,908,802     | 1,868,575     | 1,853,903     | (14,672)     |
| L-4 Foreign Language Associates  | 273,000       |               | 1,483,122     | 1,483,122    |
| L-4 Foreign Language Stipends  | 30,000        | 273,000       | 315,000       | 42,000       |
| L-4 Career Development Allocation  | 212,415       |               |               |              |
| High Cost Service Allocation   |               | 485,133       | 463,262       | (21,871)     |
| L-4 Supplemental Course Allocation   | 353,174       | 362,201       | 367,275       | 5,074        |
| STATE SHARE OF COST LEVEL 3 & 4  | 15,666,526    | 16,030,670    | 17,477,727    | 1,447,057    |
| <b>SUMMARY OF DISTRIBUTION</b>   |               |               |               |              |
| State Share of Cost Level 1  | \$ 48,887,343 | \$ 50,084,000 | \$ 50,095,179 | \$ 11,179    |
| State Share of Cost Level 2  | 10,256,406    | 10,683,597    | 10,830,209    | 146,612      |
| State Share of Cost Level 3 & 4  | 15,666,526    | 16,030,670    | 17,477,727    | 1,447,057    |
| Adjustments for State-Wide Charter Schools   | (1,258,603)   | (1,547,518)   | (1,756,931)   | (209,413)    |
| Other Adjustments  | (9,580)       |               | 383,697       | 383,697      |
| NEW FORMULA STATE AID  | 73,542,092    | 75,250,749    | 77,029,881    | 1,779,132    |
| <b>DIVISION BETWEEN FUNDS</b>  |               |               |               |              |
| School Lunch Fund  | \$ 1,546,100  | \$ 1,546,100  | \$ 1,446,100  | \$ (100,000) |
| General Fund   | 71,995,992    | 73,704,649    | 75,583,781    | 1,879,132    |
| TOTAL MFP  | 73,542,092    | 75,250,749    | 77,029,881    | 1,779,132    |

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, 2022**

Table 10

**Bonded Debt Summary**

| <u>ISSUE NAME</u>        | <u>INTEREST RATES</u> | <u>ISSUE DATE</u>  | <u>AMOUNTS BY ISSUE</u>    |                       |                       |                     |                       |
|--------------------------|-----------------------|--------------------|----------------------------|-----------------------|-----------------------|---------------------|-----------------------|
|                          |                       |                    | <u>FINAL MATURITY DATE</u> | <u>ORIGINAL ISSUE</u> | <u>OUTSTANDING</u>    | <u>REDUCTIONS</u>   | <u>OUTSTANDING</u>    |
| 2011 GO Series           | 2.000-5.000%          | December 1, 2011   | March 1, 2021              | 18,840,000            | -                     | \$                  | \$                    |
| 2012 GO Series           | 2.125-4.000%          | September 18, 2012 | March 1, 2032              | 18,000,000            | 2,470,000             | 1,205,000           | 1,265,000             |
| 2012 GO Refunding Series | 1.000-5.000%          | November 15, 2012  | March 1, 2029              | 18,340,000            | 11,095,000            | 1,205,000           | 9,890,000             |
| 2013 GO Refunding Series | 1.000-4.500%          | March 28, 2013     | March 1, 2030              | 14,680,000            | 1,845,000             | 900,000             | 945,000               |
| 2014 GO Series           | 1.000-4.000%          | June 12, 2014      | March 1, 2029              | 18,000,000            | 9,600,000             | 1,200,000           | 8,400,000             |
| 2015 GO Refunding Series | 2.000-4.000%          | April 14, 2015     | March 1, 2032              | 7,605,000             | 5,980,000             | 435,000             | 5,545,000             |
| 2017 GO Series           | 3.000-5.000%          | December 14, 2017  | March 1, 2037              | 32,000,000            | 28,485,000            | 1,225,000           | 27,260,000            |
| 2020 GO Refunding Series | 1.250-2.400%          | October 15, 2020   | March 1, 2030              | 18,670,000            | 18,280,000            | 355,000             | 17,925,000            |
| 2021 GO Series           | 5.000-2.500%          | March 3, 2021      | March 1, 2032              | <u>45,000,000</u>     | <u>45,000,000</u>     | <u>1,000,000</u>    | <u>44,000,000</u>     |
|                          |                       |                    |                            | <u>\$ 191,135,000</u> | <u>\$ 122,755,000</u> | <u>\$ 7,525,000</u> | <u>\$ 115,230,000</u> |

| <u>YEAR</u> | <u>AMOUNTS BY YEAR DUE</u> |                      | <u>TOTAL</u>          |
|-------------|----------------------------|----------------------|-----------------------|
|             | <u>PRINCIPAL</u>           | <u>INTEREST</u>      |                       |
| 2022        | \$ 7,525,000               | \$ 2,934,269         | \$ 10,623,800         |
| 2023        | 7,850,000                  | 2,474,374            | 8,642,600             |
| 2024        | 8,195,000                  | 2,111,524            | 8,638,475             |
| 2025        | 8,515,000                  | 1,865,086            | 8,663,538             |
| 2026-2030   | 39,910,000                 | 5,674,182            | 42,637,375            |
| 2031-2035   | 23,065,000                 | 1,334,100            | 19,259,563            |
| 2036-2041   | <u>27,695,000</u>          | <u>229,350</u>       | <u>7,643,350</u>      |
|             | <u>\$ 122,755,000</u>      | <u>\$ 16,622,885</u> | <u>\$ 106,108,701</u> |

**COMPUTATION OF LEGAL DEBT MARGIN**

|   |                       |
|---|-----------------------|
| Gross Assessed Value                        | \$ 983,643,976        |
| Debt Limitation 50% of Gross Assessed Value | \$ 491,821,988        |
| Less Bonded Debt Issued and Outstanding     | 115,230,000           |
| Less Bonded Debt Authorized but Not Issued  | <u>17,000,000</u>     |
| Legal Debt Margin                           | <u>\$ 359,591,988</u> |

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

| <u>YEAR</u> | <u>EXPENDITURES</u> | <u>EXPENDITURES</u> | <u>ASSESSED VALUE</u> |
|-------------|---------------------|---------------------|-----------------------|
| 2022        | 11,109,963          | 6.09%               | 1.13%                 |
| 2021        | 11,117,750          | 6.45%               | 1.13%                 |
| 2020        | 11,211,228          | 7.11%               | 1.16%                 |
| 2019        | 12,028,288          | 7.71%               | 1.25%                 |
| 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%                 |

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2022**

Table 11

**10-Year Student Count Summary**

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| <u>YEAR</u> | <u>OCTOBER 1</u><br><u>COUNT</u> | <u>JUNE 30</u><br><u>COUNT</u> | <u>REVENUE PER</u><br><u>STUDENT</u> | <u>EXPENDITURE PER</u><br><u>STUDENT</u> |
|-------------|----------------------------------|--------------------------------|--------------------------------------|--|
| 2022        | 14,483                           |                                | \$ 12,976                            | \$ 12,595                                |
| 2021        | 14,518                           | (A)                            | 11,864                               | 11,872                                   |
| 2020        | 14,791                           | 14,585                         | 11,595                               | 10,654                                   |
| 2019        | 14,532                           | 14,445                         | 11,497                               | 10,735                                   |
| 2018        | 14,756                           | 14,511                         | 10,978                               | 11,041                                   |
| 2017        | 14,810                           | 14,597                         | 10,922                               | 11,667                                   |
| 2016        | 14,875                           | 14,558                         | 11,818                               | 11,988                                   |
| 2015        | 14,787                           | 14,684                         | 11,260                               | 11,876                                   |
| 2014        | 14,692                           | 14,567                         | 11,182                               | 11,601                                   |
| 2013        | 14,495                           | 14,390                         | 10,783                               | 11,031                                   |

**Notes:**

October 1 counts for years 2013 to 2021 are the official student counts for October 1 as reported to the State Department of Education

October 1 count for 2022 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, 2022**

Table 12

**10-Year Parish Economic Summary**

| <u>YEAR</u> | <u>POPULATION</u><br>(A) | <u>PERSONAL</u><br><u>INCOME</u><br>(IN THOUSANDS) | <u>PER CAPITA</u><br><u>PERSONAL</u><br><u>INCOME</u><br>(A) | <u>TOTAL</u><br><u>EMPLOYMENT</u><br>(B) | <u>UNEMPLOYMENT</u><br><u>RATE %</u><br>(B) |
|-------------|--------------------------|--|--|--|---|
|             |                          | (A)  | (A)  | (B)                                      | (B)   |
| 2021        | N/A                      | N/A  | N/A  | N/A                                      | 8.0   |
| 2020        | N/A                      | N/A  | N/A  | N/A                                      | 8.0   |
| 2019        | 97,614                   | 4,471,308  | 45,806   | 42,635                                   | 4.1   |
| 2018        | 98,115                   | 4,471,308  | 47,096   | 41,538                                   | 4.6   |
| 2017        | 98,426                   | 4,349,676  | 44,192   | 42,739                                   | 5.1   |
| 2016        | 98,617                   | 4,210,283  | 42,693   | 44,298                                   | 6.1   |
| 2015        | 98,363                   | 4,446,299  | 45,203   | 45,745                                   | 5.5   |
| 2014        | 97,901                   | 4,497,966  | 45,944   | 44,565                                   | 4.6   |
| 2013        | 97,254                   | 4,208,166  | 43,270   | 41,051                                   | 5.3   |
| 2012        | 97,177                   | 4,092,218  | 42,111   | 39,624                                   | 5.6   |

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, 2022**

**Exhibit 1**

**Fund Accounting**

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**OVERVIEW**

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

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

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

**FUNDS**

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

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

**LAFOURCHE PARISH SCHOOL BOARD  
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**Exhibit 1**

**Fund Accounting**

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101 Safety Tax Fund is used to account for the proceeds from the Safety ad valorem tax, for the interest accrued on the accumulated balance, and for the related expenditures, which are restricted of safety and security programs. The tax must be renewed every ten years and the balance in this fund is restricted.

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

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

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

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

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

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

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

**LAFOURCHE PARISH SCHOOL BOARD  
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**Fund Accounting**

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

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

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

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

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

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. It includes subsequent authorizations ESSERF – Elementary & Secondary School Emergency Relief Funds and ARP ESSERF III – American Rescue Plan.

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



**LAFOURCHE PARISH SCHOOL BOARD**  
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**Fund Accounting**

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challenging academic standards and who reside in areas of high concentrations of children from low-income families.

128 E.S.S.A. Title I Migrant Fund is used to account for the activity associated with the Title I Migrant Education section of the Every Student Succeeds Act, which provides funding to eligible entities to help migratory children to overcome educational disruption, cultural language barriers, social isolation, and other 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.

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

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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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**Exhibit 2**

**Glossary of Terms - Objects**

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**REVENUE AND OTHER SOURCE OBJECTS**

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

**41111-41999 Local Sources:**

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

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

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

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

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

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

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

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

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

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

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

**LAFOURCHE PARISH SCHOOL BOARD  
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**Exhibit 2**

**Glossary of Terms - Objects**

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**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.

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**Glossary of Terms - Objects**

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**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**

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**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

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**Exhibit 2**

**Glossary of Terms - Objects**

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

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

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

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

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

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

- 50521 Liability Insurance

**LAFOURCHE PARISH SCHOOL BOARD  
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**Exhibit 2**

**Glossary of Terms - Objects**

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| <b>EXPENDITURE AND OTHER USE OBJECTS</b> |
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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.



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Exhibit 2

Glossary of Terms - Objects

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| <b>EXPENDITURE AND OTHER USE OBJECTS</b> |
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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**

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**EXPENDITURE AND OTHER USE FUNCTIONS**

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

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

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

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

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

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

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

1410 Co-curricular Activities

1420 Athletic Programs

1450 Junior ROTC Program

1460 After-School Programs (not Special Education)

1480 Alternative School Programs

1490 Other Programs

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

1510 Every Student Succeeds Act /Culturally Deprived Programs

1520 English Language Acquisition Group

1530 Pre-Kindergarten Programs

1590 Other Special Programs

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

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

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

2110 Attendance and Social Work Services

2120 Guidance Services (All Students)

2130 Health Services (All Students)

**LAFOURCHE PARISH SCHOOL BOARD**  
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**Exhibit 3**

**Glossary of Terms - Projects**

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

2150 Speech Pathology & Audiology Services (Special Needs)

2160 Occupational Therapy & Related Services (Special Needs)

2190 Other Pupil Support Services

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

2210 Improvement of Instructional Services

2211 Regular Programs - Elementary and Secondary

2212 Special Education Programs - Special Needs

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

2215 Career and Technical Education Programs

2219 Improvement of Other Educational Programs

2230 Instructional Staff Training Services

2231 Staff Training Regular Education

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

2235 Staff Training Career and Technical Education Programs

2250 Library / Media Services

2252 School Library/Media Services

2250 Employee Benefits (Library / Media Services)

2290 Other Instructional Staff Services

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

2310 Board of Education Services

2320 Executive Administrative Services

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

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

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

2520 Purchasing Services

2540 Printing, Publishing and Duplicating Services

2590 Other Business Services

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

**LAFOURCHE PARISH SCHOOL BOARD**  
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| <b>EXPENDITURE AND OTHER USE FUNCTIONS</b> |
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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**  
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**Exhibit 3**

**Glossary of Terms - Projects**

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**EXPENDITURE AND OTHER USE FUNCTIONS**

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

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