



Lafourche Parish School Board

OPERATING BUDGET

JUNE 30, 2023

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OPERATING BUDGET

***For Fiscal Year Ending
June 30, 2023***

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Table of Contents

INTRODUCTORY SECTION

Budget Message.....	1
Budget Resolution.....	24
Organizational and Statement Overview.....	26
Organizational Structure.....	30
Principal Officials.....	31

BUDGET SUMMARY SECTION

Statement A Combining Operating Budget with Expenditures by Object	32
Statement B Combined Operating Budget with Expenditures by Object	33
Statement C Combined Operating Budget with Expenditures by Function	34

BUDGET DETAIL SECTION

Schedule 1 001 General.....	35
Schedule 2 101 Safety Tax.....	48
Schedule 3 102 Salary Supplement	50
Schedule 4 103 Air Conditioning Maintenance.....	51
Schedule 5 104 Retirement Supplement.....	53
Schedule 6 011 1995 Sales Tax Salary Restricted.....	54
Schedule 7 012 1995 Sales Tax Textbook Restricted	55
Schedule 8 013 1995 Sales Tax Technology Restricted.....	56
Schedule 9 004 Medicaid	57
Schedule 10 014 Major Maintenance	59
Schedule 11 015 Sixteenth Section Land.....	60
Schedule 12 105 Child Nutrition.....	61
Schedule 13 107 CARES Act	63
Schedule 14 110 Local Grants	67
Schedule 15 111 State Grants	69
Schedule 16 112 Other Direct Federal Grants.....	72
Schedule 17 120 E.S.S.A. Title I.....	75
Schedule 18 128 E.S.S.A. Title I Migrant.....	78
Schedule 19 122 E.S.S.A. Title II.....	80
Schedule 20 123 E.S.S.A. Title III ESL	82
Schedule 21 124 E.S.S.A. Title III Immigrant ESL.....	84
Schedule 22 125 E.S.S.A. Title IV Safe and Drug Free Schools	86
Schedule 23 130 I.D.E.A. Part B	88
Schedule 24 132 I.D.E.A. Pre-School	92
Schedule 25 140 Other Federal Pass-Through Grants	95
Schedule 26 007 Debt Service	98
Schedule 27 Combined Budget Schedule Internal Service Funds	99
Schedule 28 300 Group Health Fund	100
Schedule 29 301 Loss Control Fund.....	102

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Table of Contents

Schedule 30	302 Workers Compensation Fund.....	104
STATISTICAL SECTION		
Table 1	10-Year Revenue Summary.....	106
Table 2	10-Year Expenditure by Function Summary	107
Table 3	10-Year Expenditure by Object Summary.....	108
Table 4	10-Year Fund Balance by Category Summary.....	109
Table 5	10-Year Tax Levies and Collections Summary.....	110
Table 6	10-Year Tax Rate Summary.....	111
Table 7	10-Year Assessed Value and Taxable Value of Property	112
Table 8	Principal Property Tax Payers	113
Table 9	3-Year Minimum Foundation Program Summary	114
Table 10	Bonded Debt Summary.....	115
Table 11	10-Year Student Count Summary	116
Table 12	10-Year Economic Summary	117
SUPPLEMENTARY SECTION		
Exhibit 1	Fund Accounting	118
Exhibit 2	Glossary of Terms – Objects	123
Exhibit 3	Glossary of Terms – Projects.....	130
BUDGET MESSAGE CHARTS AND DIAGRAMS		
Chart 1	Recap of Changes in Revenues by Fund Type.....	6
Chart 2	Three-Year Recap of Revenues by Source	7
Chart 3	MFP Formula Summary by Level	8
Chart 4	Two-Year Recap of Title 1 Enrollment	10
Chart 5	Recap of Changes in Expenditures by Fund Type	13
Chart 6	Three-Year Recap of Expenditures by Object	13
Chart 7	Employee Positions in FY 2022 Budget.....	14
Chart 8	Three-Year Recap of Salary Expenditures by Object	14
Chart 9	Three-Year Recap of Employee Benefits by Object	15
Chart 10	Three-Year Recap of Debt Services and Other Expenditures by Object.....	17
Chart 11	Three-Year Recap of Appropriations to Type 1 Charter Schools.....	17
Chart 12	FY 2022 Operating Transfers Summary	18
Chart 13	Three-Year Recap of Fund Balance by Type	18
Chart 14	Ten-Year Summary of the District’s District Performance Scores	21
Chart 15	2019 District Performance Achievements	21
Chart 16	Summary of Results from the May 4, 2019 Tax Election.....	22
Chart 17	Bond Propositions Authorized by Voters Since 1997	22
Diagram 1	10-Year Chart Comparing October and June Student Counts	3
Diagram 2	10-Year Graph Comparing Revenues per Student to Expenditures per Student.....	4
Diagram 3	10-Year Chart of Revenues by Source	5

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Table of Contents

Diagram 4	10-Year Chart of Changes in Funding Ratios in Original Budget.....	6
Diagram 5	10-Year Chart of Expenditures by Function	12
Diagram 6	10-Year Chart of Fund Balance by Category	19
Diagram 7	10-Year Chart of Fund Balance as Percentage of Expenditures	20

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

BUDGET HIGHLIGHTS

The following summary of the major budget highlights provides a quick overview of the most important elements and issues related to the Operating Budget for June 30, 2023. The budget:

- ❑ Provides for a student enrollment of 14,158 that results in a revenue per student of \$13,274 and an expenditure per student of \$15,555, and provides for 1,986 full time employee positions
- ❑ Revenues have increased by \$17.26 million as a result of a \$26.1 million increase in the Federal grant revenue, a \$3.2 million decrease in State grant revenue, and an decrease of \$5.64 million in local revenue
- ❑ Expenditures have increased by \$37.82 million as a result of the board’s authorization of a step increase for all employees; the inclusion of \$50.0 million in ESSER II and III funds in response to the COVID-19 pandemic; the 30% average increase in costs of fuel and other materials; and the recovery costs associated with hurricane Ida, which occurred in August 2021
- ❑ Includes funding for the salary schedule changes of
 - A one-step increase to the salary schedule for 2022-2023 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
 - Continuation of the 2021-2022 provision of the \$800 state increase for certificated personnel and the \$400 state increase for support staff
 - Inclusion of a \$1,500 salary increase for certificated personnel and a \$750 increase for support staff provided by the state
- ❑ Fund Balances are estimated to decline by 24.9% by June 30, 2023 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. School level funds, which are classified as Special Revenue funds, but not subject to budgetary requirements, are not included in the Comprehensive Operating Budget. 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

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

Overview and the three exhibits contain information that is useful in interpreting and understanding the FY2023 Operating Budget. It is especially recommended that those who have little or no experience evaluating the District's budget become familiar with the contents of the Overview and the exhibits.

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

The second major goal used to construct this budget was to address building damages and related concerns caused by hurricane Ida in August of 2021. Additional detail concerning these issues are included in the Fund Balances section of the Budget Message.

The School Board previously 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.

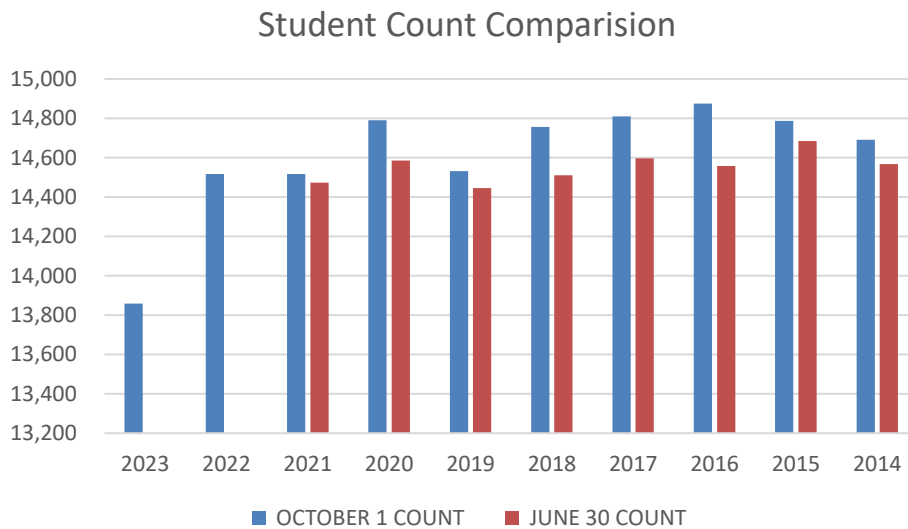
**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

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 1st for the fiscal years 2014 through 2022, and the estimated count for the fiscal year 2023 compared to the actual student counts as of June 30 for fiscal years 2014– 2021.

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 30th count is lower than the October 31st 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.

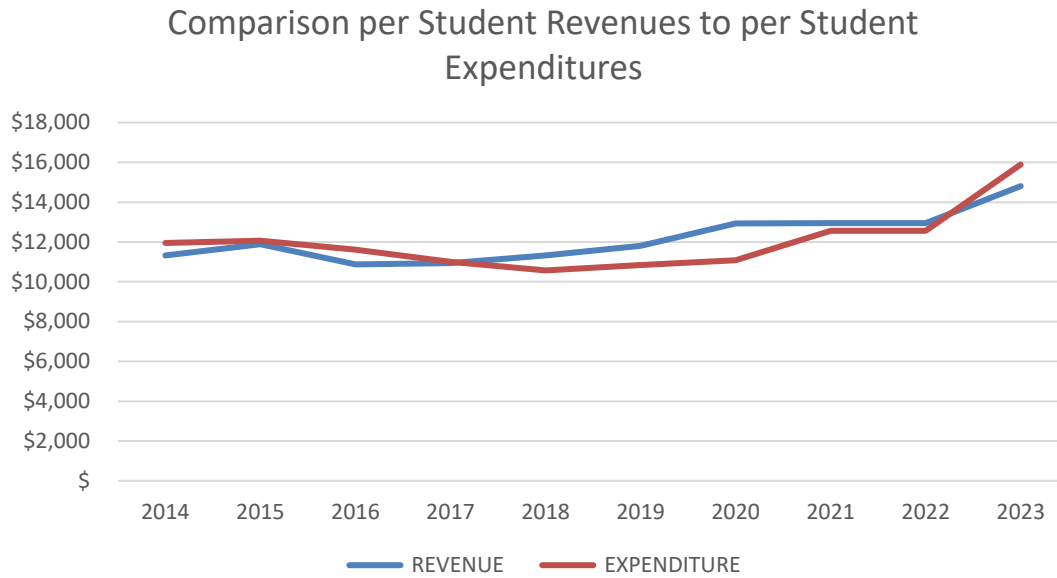
It is hoped that fiscal year 2023 will deviate from the normal trend as the parish continues its recovery from hurricane Ida.

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 FY2023 includes CARES Act and ESSER II & III funding associated with the COVID-19 pandemic, much of which will be spent directly on student learning. The 2023 budget anticipates an increase to expenditures, which will surpass revenues and is related to the hurricane Ida recovery efforts.

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

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



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

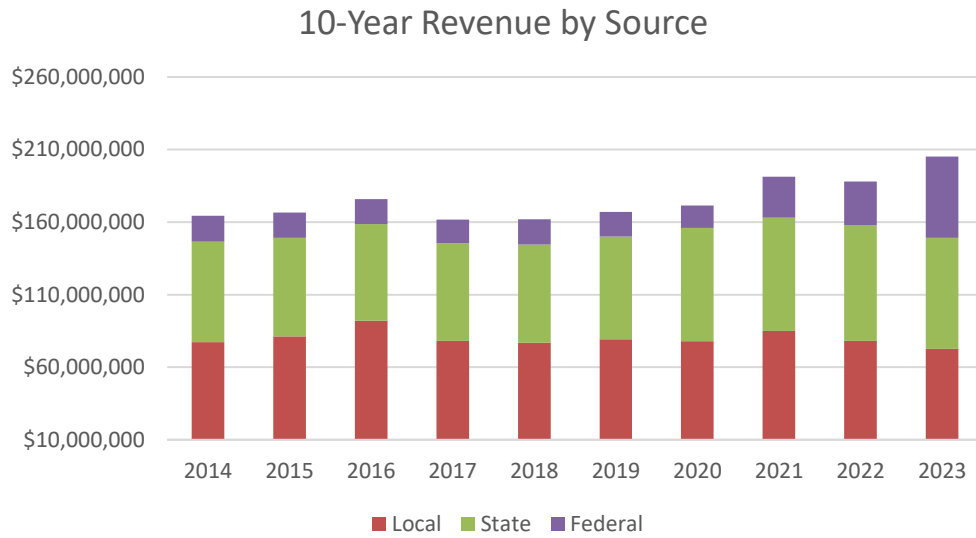
REVENUE ANALYSIS

Diagram 3 contains a ten-year recap of revenues by major revenue source category. You will note that the total of revenues increased in FY2019, FY2020, and FY2021. The major factor is the increase in the amount of State revenue in FY2019 and FY2020. The FY2021 revenue increase was due to the federal CARES Act funding provided in response to the COVID-19 pandemic. The slight dip in revenues during FY2022 is attributed to the temporary changes in property values and student population following hurricane Ida.

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

Diagram 3. 10-Year Chart of Revenues by Source



Note: Based on Table 1 10-Year Revenue Summary

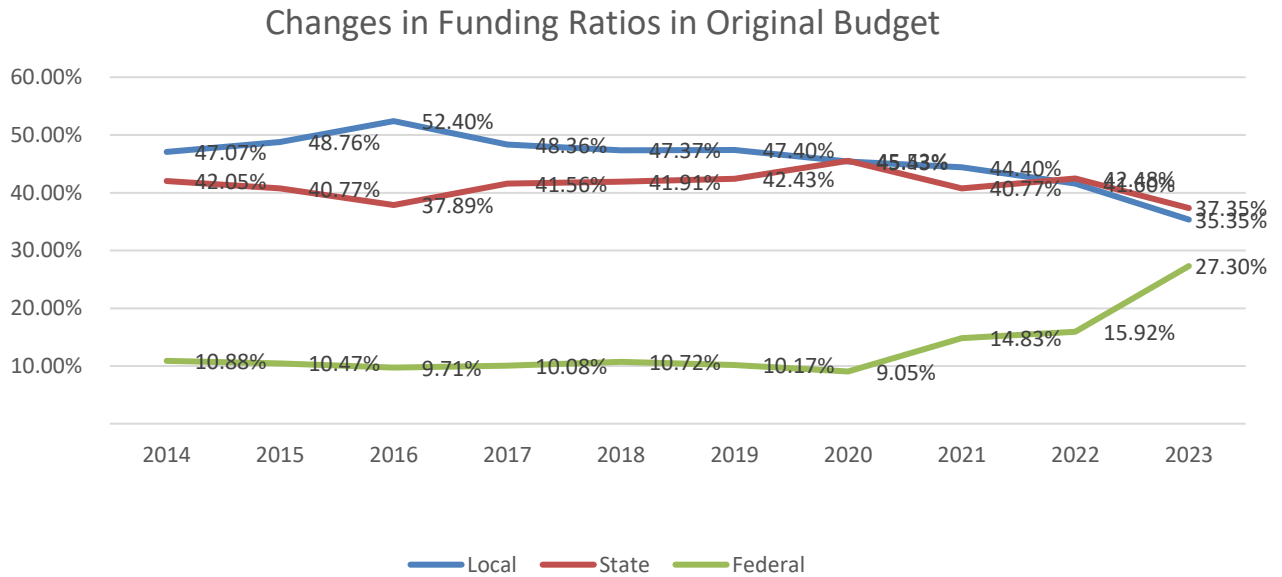
Diagram 4 has a better illustration of the changes in funding between the three major categories. You will note that the local share of revenues is higher than the state share in eight of the ten years included in the graph. This trend can be attributed to the State Legislature’s removal of the 2.75% 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 and FY2023 formulas. Finally, the big gap in FY2016 was due to the revenue and expenditures associated the BP oil spill settlement. The COVID-19

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

pandemic had a positive effect on the FY2021 federal revenues and it is anticipated to substantially increase the FY2023 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 2022 Comprehensive Operating Budget and the amounts reported in the 2023 Comprehensive Operating Budget. Chart 1 was constructed to separate the changes in the Special Revenue Funds into those that include revenues from local non-grant revenues and those that include grant revenues.

Chart 1. Recap of Changes in Revenues by Fund Type

OBJECT #	DESCRIPTION	001 GENERAL FUND	004, 011-106 OTHER LOCAL FUNDS	107-140 GRANT FUNDS	007 DEBT SERVICE FUND	TOTAL CHANGES
41000-9999	Local Revenues	\$(0.52)	\$(2.60)	\$(0.03)	\$(2.50)	\$(5.65)
43000-9999	State Revenues	(3.25)		0.05		(3.20)
44000-9999	Federal Revenues	0.02	0.79	24.94		25.75
	Total Revenues	\$(3.75)	\$(1.81)	\$24.96	\$(2.50)	\$16.90

Note: Amounts are in \$millions

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

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	2021 BUDGET	2022 BUDGET	2023 BUDGET	2023 CHANGE
43110 - 115	State Public School Fund (MFP)	\$73.54	\$77.03	\$73.92	\$(3.11)
41131	Sales and Use Taxes	28.41	31.58	37.17	5.59
44290	The Coronavirus Aid, Relief & Econ Security Act	4.76	10.85	34.26	23.41
41111 - 114	Ad Valorem Taxes	40.36	42.4	32.39	(10.01)
44515	School Food Service – Federal Support	5.41	5.41	7.85	2.44
44541	E. S. S. A Title I	5.24	5.75	6.57	0.82
41531	I.D.E.A. Part B	3.49	3.88	3.94	0.06
43240	LA4 Early Childhood Program	1.92	1.92	1.92	
44545	E.S. S. A. Title II - A - Improving Teacher Quality	1.24	1.25	1.41	0.16
41610	Food Service Meal Charges	1.2	1.2	0.2	(1.00)
	Total Top Ten Revenue Sources	\$165.57	\$181.27	\$199.63	\$18.36
	All Other Revenues	6.66	6.66	5.56	(1.10)
	Total Revenue Sources	\$172.23	\$187.93	\$205.19	\$17.26

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 provide support for particular areas such as mandated raises and other operating costs

House Concurrent Resolution (HCR) 23 of the 2022 Regular Session contains the 2023 MFP formula. The appropriation for FY2023 is less than the FY2022 appropriation, although the legislature included a \$1,500 salary increase for all certificated personnel and a \$750 increase for support staff. The decrease is related to the decline in student population. The FY2023 formula held the base per pupil amount at

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

\$4,015. This formula is utilized in the FY2023 budget. Chart 3 contains a summary of the changes to the 2023 MFP allotment to the District:

Chart 3. MFP Formula Summary by Level

CATEGORY	TOTAL	CHANGE FROM 2022 FORMULA
Level 1	\$50.10	0.00
Level 2	10.83	0.00
Levels 3 & 4	17.67	0.20
Adjustments for State-Wide Charter Schools	(1.75)	0.00
Other Adjustments	(2.52)	(2.69)
	\$74.33	\$(2.49)

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

Level 1 and Level 2 are unchanged from the FY2022 formula. The decrease in Level 4 is the result of the FY2022 mid-year adjustment to account for the decline in student population.

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, which did not materialize. Sales Tax collections have continued upward for the past several years. This upward trend was even more pronounced during FY2022 following hurricane Ida. It is expected at this time that FY2023 collections will be on pace with FY2022 and are set at \$37.17 million, which is based on FY2022 estimated collections.

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 of 2020. The funding ensures continuity of the District's academic plans during and following the pandemic and provides the opportunity to continue learning under modified operations, if necessary. The District received approximately \$50 million in relief funding, which must be expended by FY2024.

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

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

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 was estimated based on 2021 collections and the tax assessor's original 2021 tax structure; however, hurricane Ida struck in August of 2021 and had a devastating effect on the parish. Assessed values were reduced by 20% as a result and tax collections were delayed by several months.

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.

School Food Service - Federal Support

The Child Nutrition Department piloted a program in FY2019 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 FY2020, 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 and 2021-2022 school years in response to the COVID-19 pandemic. The district plans to return to normal operations for the 2022-2023 year, with all elementary schools classified as CEP.

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 government provision of meals for all students, coupled with the change in student population due to hurricane Ida has not yet been determined. The FY2023 estimate for this source is \$7.8 million.

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

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

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 2022 and 2023.

Chart 4. Two-Year Recap of Title 1 Enrollment

CATEGORY	2022	2023
Public	8,846	9,632
Non-public	124	126
	8,970	9,758

The activities of this grant are reported in the 120 E.S.S.A. Title I Fund. The amount estimated for the FY2023 is \$6.57 million, which is an increase of \$0.82 million from the FY2022 estimated. The amount included is based on the latest notifications from the State Department of Education.

I. D. E. A Part B

Individuals with Disabilities Act contains Part B Assistance for All Children with Disabilities (CFDA 84.017A), which has the stated purpose to “assist states in providing a free appropriate public 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 FY2023 is \$3.94 million, which is an increase of \$0.06 million from the FY2022 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 FY2023 is \$1.92 million. This remains consistent with FY2022 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.”

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

The amount estimated for the FY2023 is \$1.41 million, which is an increase of \$0.16 million from the FY2022 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.

This revenue is recorded in the 105 Child Nutrition Fund. The amount for the FY2023 estimate for this source is \$0.20 million, which is based on the estimated actual for FY2022.

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

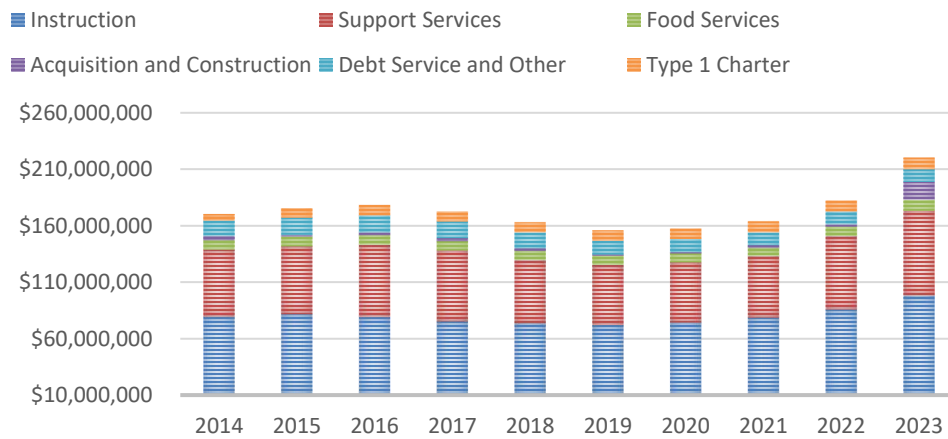
BUDGET MESSAGE

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, with the exception of the Acquisition and Construction category for the 2023 year. The increase is directly connected to the recovery efforts related to hurricane Ida.

Diagram 5. 10-Year Chart of Expenditures by Function

**10-YEAR EXPENDITURES BY
FUNCTION**



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

Chart 5 shows the differences between expenditure amounts reported in the 2022 Comprehensive Operating Budget and the 2023 Comprehensive Operating Budget amounts organized by expenditure object. Chart 5 was constructed to separate the changes in the Special Revenue Funds into those that

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

include revenues from local non-grant revenues and those that include grant revenues. Facilitating the explanation of changes was the goal in the presentation of Chart 5.

Chart 5. Recap of Changes in Expenditures by Fund Type

OBJECT #	DESCRIPTION	001 GENERAL FUND	004, 011-106 OTHER LOCAL FUNDS	107- 140 GRANT FUNDS	007 DEBT SERVICE FUND	TOTAL CHANGES
50100	Salaries	\$1.52	\$0.56	\$10.81		\$12.89
50200	Employee Benefits	0.73		3.14		3.87
50300	Professional and Technical Services	2.89	(1.08)	1.09	(0.06)	2.84
50400	Purchased Property Services	11.08	(0.18)	0.31		11.21
50500	Other Purchased Services	0.48	0.58	0.63		1.69
50600	Materials and Supplies	0.34	0.65	3.56		4.55
50700	Property		(0.01)	0.07		0.06
50800	Debt Services and Other Expenditures		(0.01)	0.93	0.17	1.09
50900	Appropriations to Type 1 Charter Schools	0.3				0.3
	Total Expenditures	\$17.34	\$0.51	\$20.54	\$0.11	\$38.50

Note: Amounts are in \$millions

The Chart 6 presentation of expenditures, categorized by expenditure object, will be the basis of the remaining discussion of expenditures.

Chart 6. Three-Year Recap of Expenditures by Object

OBJECT #	DESCRIPTION	ACTUAL 6/20/2021	BUDGET 6/30/2022	BUDGET 6/30/2023	2023 CHANGE
50100	Salaries	\$77.35	\$83.23	\$96.13	\$12.90
50200	Employee Benefits	33.87	35.47	39.34	3.87
50300	Professional and Technical Services	2.92	4.57	7.41	2.84
50400	Purchased Property Services	5.68	6.52	17.73	11.21
50500	Other Purchased Services	6.63	7.20	8.18	0.98
50600	Materials and Supplies	15.45	21.78	26.33	4.55
50700	Property	0.46	0.48	0.56	0.08
50800	Debt Services and Other Expenditures	11.61	13.36	14.45	1.09
50900	Appropriations to Type 1 Charter Schools	9.80	9.80	10.10	0.30
	Total Expenditures	\$163.77	\$182.41	\$220.23	\$37.82

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

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

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 7.

Chart 7. Employee Positions in FY 2023 Budget

ACCOUNT #	DESCRIPTION	OPERATING BUDGET 6/30/2023
50112	Teachers	931
50111	Officials/Administrators/Managers	134
50116	Service Workers	314
50117	Skilled Workers	27
50115	Para-professionals/Aides	297
50113	Therapists/Specialists/Counselors	119
50114	Clerical/Secretarial	99
50118	Degreed Professionals	35
50119	Other Regular Employee Salaries	30
	Total	1,986

The salaries related to the full-time positions have been calculated using the Lafourche Parish School Board 2022-2023 Proposed Salary Schedules.

(go to <https://www.mylpsd.com/departments/business/payroll> for a copy) that was adopted by the School Board at its August 3, 2022 board meeting. Chart 8 shows salaries for the last three years. The salaries increased between FY2021 and FY2022 due to the restoration of previously frozen step increases for all employees. In FY2023, the 50112 Teachers category will account for 51.88% for the salary budget.

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

ACCOUNT #	DESCRIPTION	ACTUAL 6/30/2021	BUDGET 6/30/2022	OPERATING BUDGET 6/30/2023	CHANGE FROM 6/30/2020
50112	Teachers	\$43.30	\$46.08	\$49.87	\$3.79
50111	Officials/Administrators/Managers	7.32	7.76	7.87	\$0.11
50116	Service Workers	6.6	7.2	9.11	\$1.91
50117	Skilled Workers	0.91	0.99	1.11	\$0.12
50115	Para-professionals/Aides	5.5	5.92	6.39	\$0.47
50113	Therapists/Specialists/Counselors	5.94	7.05	7.46	\$0.41
50114	Clerical/Secretarial	2.38	3.22	2.75	(\$0.47)
50118	Degreed Professionals	1.58	1.81	1.84	\$0.03
50119	Other Regular Employee Salaries	1.28	1.54	1.95	\$0.41
	Other Salaries	2.5	1.66	7.78	\$6.12
	Total	\$77.31	\$83.23	\$96.13	\$12.90

Notes: Amounts are in \$millions

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

The salaries category grew by \$12.90 million because of the state increase to the teachers' salary schedule of \$1,500 and the \$750 increase to all support salary schedules. In addition to these increases, the School Board authorized a step increase for all full-time employees for FY2023 and plans to provide a retention stipend in FY2023 to all employees meeting the pre-determined criteria.

Employee Benefits

Employee benefits will increase by \$4.61 million because of the adjustments to employee steps, the State increase to the salary schedules, and the planned retention stipend.

Chart 9. Three-Year Recap of Employee Benefits by Object

ACCOUNT #	DESCRIPTION	ACTUAL 6/30/2021	BUDGET 6/30/2022	OPERATING BUDGET 6/30/2023	CHANGE FROM 6/30/2022
50230	Retirement Contributions	\$18.56	\$19.42	\$23.20	\$3.78
50210	Employee Insurance	7.30	8.00	8.46	0.46
50270	Retiree Insurance	4.51	4.51	4.70	0.19
50260	Workers Compensation	1.15	1.21	1.18	(0.03)
50225	Medicare	0.98	1.02	1.26	0.24
	All Other Benefits	0.77	0.55	0.52	(0.03)
	Total	\$33.27	\$34.71	\$39.32	\$4.61

Notes: Amounts are in \$millions

The retirement contributions are 59.0% of the amount expended in employee benefits. The Teacher Retirement System of Louisiana will assess 24.80% of salary for FY2023 (25.20% for FY2022), while the Louisiana School Employee Retirements System will assess 27.60% of salary (28.70% for FY2022). The only changes for Employee and Retiree insurance are associated with the number of individuals that will be enrolled in the group insurance program. No significant enrollment changes are anticipated.

Professional and Technical Services

The Professional and Technical Services category includes the purchase of educational services, technical services, and other professional services, including auditing, legal, architectural and engineering services.

The \$2.83 million increase in the 2023 budget shown in Chart 6 in the Professional and Technical Services category is a 61.97% change from the FY2022 total.

The increase is attributable to the costs of the recovery from hurricane Ida.

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

Purchased Property Services

The FY2023 budget provides for \$17.73 million in Purchased Property Services expenditures. This represents a 172.07% increase from the FY2022 Comprehensive Operating Budget.

The majority of the change in the Purchased Property Services expenditure category shown in Chart 6 is for construction services related to hurricane Ida.

Other Purchased Services

The Other Purchased Services expenditure category provides for communication services, including internet, phone and postage.

Insurance expenditures for property, liability and auto coverages are included in this category. The district premiums are anticipated to increase due to hurricane Ida, after an initial market increase of \$0.6 million during FY2022, as indicated in Chart 6.

This category also includes software licensure, travel costs and student tuition.

Materials and Supplies

The Materials and Supplies budget, as shown in Chart 6, will increase by \$4.55 million or by 20.87% of the FY2022 total.

The change can be largely contributed to the increased cost of gasoline and other energy forms affecting the district's expenditures for fuel and utilities, and continued provision of electronic learning tools to address student learning loss experienced in the recent COVID-19 pandemic.

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

Debt Services and Other Expenditures

Most of the expenditures in this category, which is summarized in Chart 10, 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 10. Three-Year Recap of Debt Services and Other Expenditures by Object

ACCOUNT #	DESCRIPTION	ACTUAL 6/30/2021	BUDGET 6/30/2022	OPERATING BUDGET 6/30/2023	CHANGE FROM 6/30/2022
50831	Redemption of Principal	\$7.92	\$7.53	\$7.48	\$(0.05)
50832	Interest (long-term)	2.84	3.58	3.8	0.22
	Other Expenditures	0.37	0.34	0.28	(0.06)
	Total	\$11.13	\$11.45	\$11.56	\$0.11

Notes: Amounts are in \$millions

Appropriations to Type 1 Charter Schools

The 2022 enrollment for the Virtual Academy of Lafourche used in the estimate is 469, while it is 472 for the Bayou Community Academy. The amount estimated for the schools is shown in Chart 11.

Chart 11. Three-Year Recap of Appropriations to Type 1 Charter Schools

SCHOOL	ACTUAL 6/30/2021	BUDGET 6/30/2022	OPERATING BUDGET 6/30/2023	CHANGE FROM 6/30/2022
Virtual Academy of Lafourche	\$5.15	\$5.15	\$5.19	\$0.04
Bayou Community Academy	4.64	4.64	4.91	0.27
Total	\$9.79	\$9.79	\$10.10	\$0.31

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 12 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

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

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 12. 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	\$15.80			\$15.80
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				
001 General Fund	102 Salary Supplement	5.25			5.25
001 General Fund	103 Air Conditioning Maintenance				
001 General Fund	104 Retirement Supplement	1.40			1.40
001 General Fund	105 Child Nutrition				
004 Medicaid	001 General Fund			0.23	0.23
	Total Transfers	\$22.45	\$0.36	\$0.23	\$23.04

Note: Amounts are in \$millions

FUND BALANCES

Chart 13 summary shows that the District's fund balances should decline in FY2023 by \$18.54 million following a strong rebound in fiscal years 2019 through 2022. The decline is largely due to the anticipated rebuilding costs associated with hurricane Ida recovery efforts.

Chart 13. Three-Year Recap of Fund Balance by Type

DESCRIPTION	ACTUAL 6/20/2021	BUDGET 6/30/2022	BUDGET 6/30/2023	2023 CHANGE
Restricted	\$29.10	\$28.38	\$25.58	\$(2.80)
Committed	1.58	1.52	1.56	0.04
Unassigned	37.5	44.75	28.97	(15.78)
Total Fund Balance	\$68.18	\$74.65	\$56.11	\$(18.54)

Notes: Amounts are in \$millions

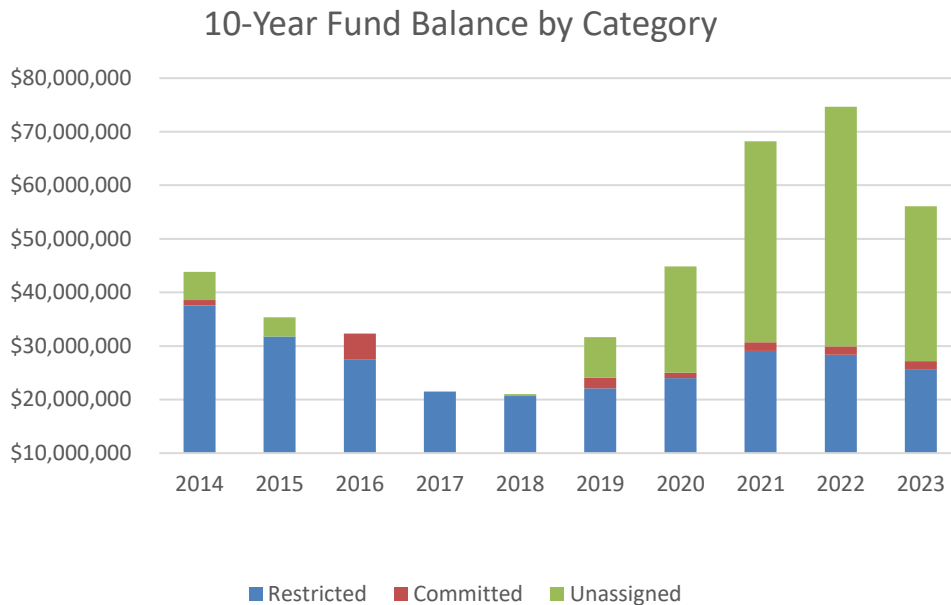
Based on Table 4 10-Year Fund Balance by Category Summary

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

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

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 2014 to 2018. 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 was due to the 001 General Fund budget cuts of \$12.68 million implemented in fiscal years 2017 through 2019.

The projected decline in the unassigned fund balance in 2023 is largely due to the planned construction costs associated with hurricane Ida recovery.

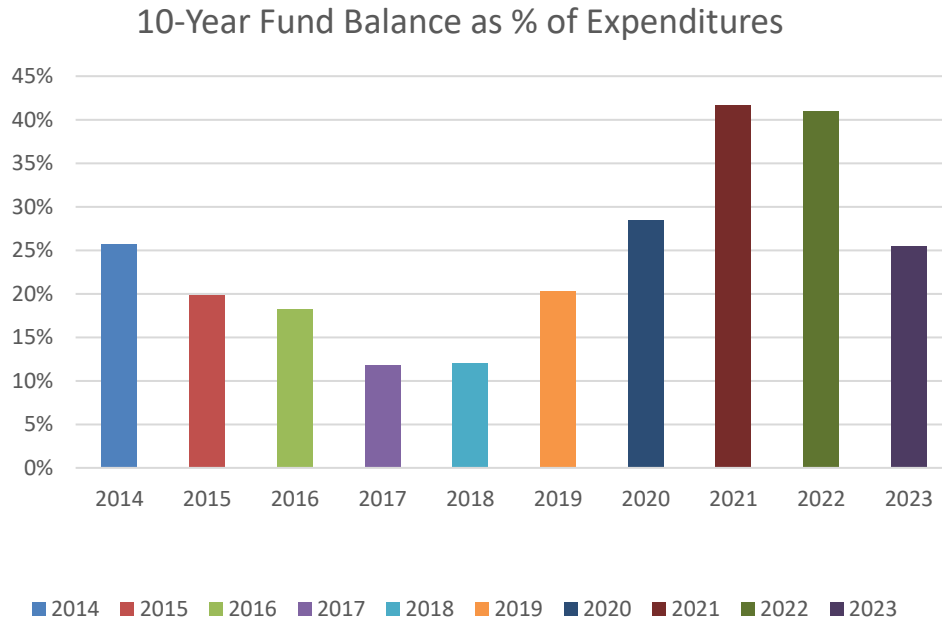
Diagram 7 contains a graphic depiction of the ten-year trend for the ratio of fund balance to expenditure total. You can see from the graph that in spite of the issues just previously discussed, the district has maintained a ratio of fund balance to expenditures that exceeds 10%. It should be noted

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

that General Fund ratio is expected to be 20.23% with a fund balance of \$28.97 million and total expenditures of \$143.21 million.

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



Note: FY2014 through FY2021 are actual balances while FY2022 and FY 2023 are budget estimates

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

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

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

Chart 14 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, no official District Performance Scores were provided.

Chart 14. Ten-Year Summary of the District’s District Performance Scores

YEAR	SCORE	LETTER GRADE	RANKING
2022	(A)	(A)	(A)
2021	N/A	N/A	N/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

(A) Data not yet available N/A Testing suspended or not scored
Source: <https://www.louisianabelieves.com/resources/library/performance-scores>

The State has sub-categories of the assessment, which are also scored and ranked. Chart 15 shows the scores and rankings for those sub-categories for 2019.

Chart 15. 2019 District Performance Achievements

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

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

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

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

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

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 2023 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 17 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).

Bonded Debt Management

The District has also been successful when asking the voters to approve bond propositions. Chart 17 contains a summary of the bond proposition elections since 1997.

Chart 17. Bond Propositions Authorized by Voters Since 1997

YEAR	<i>(in \$millions)</i>			VOTES CAST	%FOR
	AUTHORIZED	ISSUED	UNISSUED		
1997	\$44.40	\$44.40	\$	9,112	64.1%
2003	50.00	50.00		4,013	74.9%
2007	48.84	48.84		2,585	68.0%
2012	50.00	50.00		3,770	55.0%
2017	80.00	63.00	17.00	9,454	62.3%
Total for Election	\$273.24	\$256.24	\$17.00		

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

The debt service millage has been very important to the operation of the District. Chart 17 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. Five bond-refunding issues sold since 2012 produced substantial savings, which when combined with the growth in assessed value reduced the number of mills needed to pay off the debt.

Hurricane Ida, which struck Lafourche Parish in August of 2021, leaving extensive damage, forced the District to seek a loan to provide operating cash for the recovery efforts. In April 2022, the District closed on a State Bond Commission approved Louisiana Community Development Authority (LCDA) sponsored loan with a borrowing cap of \$150 million. The District borrowed \$90 million of the available funds to begin the task of making permanent repairs to its facilities. Repayment of the LCDA sponsored loan is amortized over the next ten years; however, the District anticipates an early repayment utilizing Federal Emergency Management Agency (FEMA) reimbursement funds.

Due to the acceptance of the LCDA loan, the District currently has no plans to issue the remaining \$17.00 million that has been authorized by the voters.



Jarod W. Martin
Superintendent of Schools



LaFon J. Ortis
Business Manager

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

The following resolution was offered by Marian Fertitta during a regular meeting called on August 3, 2022.

A resolution adopting, finalizing and implementing the Operating Budget of the Lafourche School Board for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

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, 2022 and ending June 30, 2023 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 he may deem necessary provided that any reallocation of funds affecting in excess of five percent (5%) of the projected revenue collections must be approved in advance by action of the School Board at a meeting duly noticed and convened.

BE IT FURTHER RESOLVED, that the superintendent of the School Board, Jarod W. Martin, or his successor, in his capacity as chief administrative officer of the School Board, is hereby directed to advise the School Board in writing when:

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

BUDGET MESSAGE

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 2023 Operating Budget except when prior Board approval is required by the provisions contained in the Lafourche Parish School District Policies.

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

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

YEAS:	<u>13</u>
NAYS:	<u>0</u>
ABSTAINING:	<u>0</u>
ABSENT:	<u>2</u>

◆◆◆

This is to certify that the foregoing is a true and exact copy of the resolution adopted by the Lafourche School Board in regular session during its regular meeting held on August 3, 2022 at which meeting a quorum was present and voting.

Thibodaux, Louisiana, this 4th day of August, 2022

Jarod W. Martin, Superintendent

LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30 2023

Organization Statement and Overview

THE BUDGETING ENTITY AND ITS SERVICES

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

BUDGETARY PRACTICES

The procedures used to process the budget are governed by:

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

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

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

A public hearing is conducted at the school board office to obtain taxpayer comments. After this public hearing, the budget is enacted by resolution no later than the September meeting.

LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30 2023

Organization Statement and Overview

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

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

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

COMPREHENSIVE BUDGET FORMAT

The Operating Budget contains the following components.

Statement A Combining Operating Budget with Expenditures by Object presents a summary overview of all revenues, expenditures and other sources (uses) that are adopted by the Board with the expenditures being classified by object. The amounts contained in the columns are summarized from the amounts included in the Operating Budget 6/30/2023 columns of Schedules 1 – 26.

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

- Actual 6/30/2021 that contains the results of the activities in FY2021.
- Actual Through 3/31/2022 that contains the results of the activities from July 1, 2021 to March 31, 2022
- Remaining Through 6/30/2022 is the difference between the March 31, 2022 balances and the Final Budget June 30, 2022 amounts that show how much of the FY2022 budget was remaining after March 31
- Operating Budget 6/30/2023 contains the operating budget for FY 2023
- % Change from 6/30/2022 contains the percentage obtained by dividing the amounts in the Operating Budget 6/30/2023 by the amounts in the Final Budget 6/30/2022. NPB is displayed when a line item has no amount in the Budget

LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30 2023

Organization Statement and Overview

6/30/2022, 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 - 26 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 2021 and 2012 tax assessments

Table 9 3-Year Minimum Foundation Program Summary shows the actual MFP distributions for the FY2021 and FY2022 and the tentative allocation for FY2023.

Table 10 Bonded Debt Summary provides additional information about the Board's General Obligation Bonds. The first two schedules include information about the bonds currently outstanding. The Computation of Legal Debt Margin shows the calculation of the legal limits on the Board's ability to incur debt while the comparison of Annual Bonded Debt to Total Expenditures and to the Net Assessed Value shows the relative size of the annual debt requirements to those amounts. Annual bonded debt expenditures are included in the 007 Debt Service Fund.

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30 2023**

Organization Statement and Overview

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.

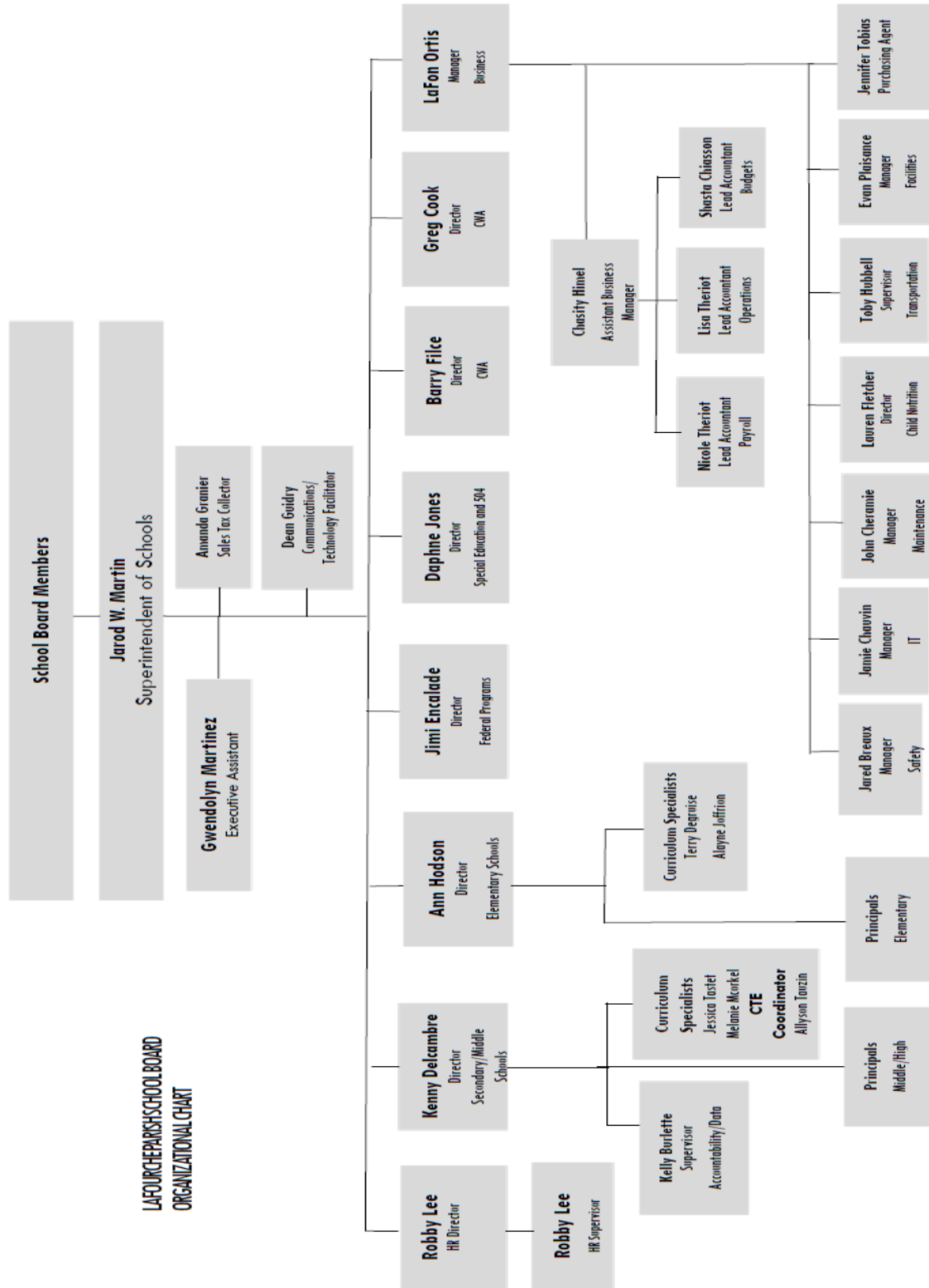
Table 12 10-Year Parish Economic Summary provides a ten-year summary of economic statistics of Lafourche Parish. These selected statistics are displayed to give the user a better understanding of the environment in which the Board operates.

ACCOUNTING TUTORIAL

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

**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

Organizational Structure



**LAFOURCHE SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year June 30, 2023**

Principal Officials

BOARD MEMBERS

<u>DISTRICT/NAME</u>	<u>EMAIL ADDRESS</u>
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 Henry Lafont, Jr.	hlafont@mylpsd.com
District 13 Al Archer	aarcher@mylpsd.com
District 14 Ray Bernard	rbernard@mylpsd.com
District 15 Harold Adams	hjadams@mylpsd.com

ADMINISTRATORS

<u>NAME</u>	<u>POSITION</u>
Jarod W. Martin.	Superintendent
Robby Lee.....	Director of Human Resources
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
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, 2023**

Statement A

Combining Operating Budget with Expenditures by Object

<u>Description</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Operating Budget 6/30/2023</u>
REVENUES FROM:				
Local Sources	\$ 28,744,957	\$ 35,577,012	\$ 8,216,001	\$ 72,537,970
State Sources	72,823,041	3,806,316		76,629,357
Federal Sources	184,041	55,839,085		56,023,126
Total Revenues	101,752,039	95,222,413	8,216,001	205,190,453
EXPENDITURES FOR:				
Salaries	71,187,734	24,945,389		96,133,123
Employee Benefits	30,333,039	9,003,466		39,336,505
Professional and Technical Services	4,979,907	2,147,470	281,877	7,409,254
Purchased Property Services	14,966,854	2,763,743		17,730,597
Other Purchased Services	5,060,716	3,116,835		8,177,551
Materials and Supplies	6,142,222	20,184,392		26,326,614
Property	396,972	165,000		561,972
Debt Services and Other Expenditures	40,503	3,133,243	11,281,063	14,454,809
Appropriations to Type 1 Charter Schools	10,104,108			10,104,108
Total Expenditures	143,212,055	65,459,538	11,562,940	220,234,533
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(41,460,016)	29,762,875	(3,346,939)	(15,044,080)
OTHER FINANCING SOURCES (USES):				
Transfers of Indirect Cost Received (Paid)	6,597,860	(6,597,860)		
Operating Transfers In (Out)	19,081,143	(19,081,143)		
Sale of Surplus Items/Fixed Assets				
Total Other Financing Sources (Uses)	25,679,003	(25,679,003)		
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(15,781,013)	4,083,872	(3,346,939)	(15,044,080)
BEGINNING FUND BALANCE	44,747,341	19,273,442	10,631,991	74,652,773
ENDING FUND BALANCE	\$ 28,966,328	\$ 19,857,312.71	\$ 7,285,052	\$ 56,108,692

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Statement B

Combined Operating Budget with Expenditures by Object

	<u>Actual</u> 6/30/2021	<u>Actual Through</u> 3/31/2022	<u>Remaining</u> <u>Through</u> 6/30/2022	<u>Final Budget</u> 6/30/2022	<u>Operating</u> <u>Budget</u> 6/30/2023	<u>% Change</u> <u>from</u> 6/30/2022
REVENUES FROM:						
Local Sources	\$ 81,254,628	\$ 26,533,041	\$ 40,992,180	\$ 78,175,011	\$ 72,537,970	(7.21)%
State Sources	78,034,285	58,843,536	17,848,213	79,834,013	76,629,357	(4.01)%
Federal Sources	28,384,899	15,553,003	16,706,329	29,924,570	56,023,126	87.21%
Total Revenues	187,673,813	100,929,580	75,546,722	187,933,594	205,190,453	9.18%
EXPENDITURES FOR:						
Salaries	77,348,477	47,284,178	29,859,731	83,233,806	96,133,124	15.50%
Employee Benefits	33,872,032	20,969,110	12,384,819	35,465,787	39,336,505	10.91%
Professional and Technical Services	2,915,139	1,416,672	7,388,973	4,574,390	7,409,254	61.97%
Purchased Property Services	5,683,042	3,139,055	3,132,651	6,516,942	17,730,597	172.07%
Other Purchased Services	6,630,379	3,837,743	2,629,407	7,201,814	8,177,551	13.55%
Materials and Supplies	15,448,582	11,881,448	9,854,118	21,780,038	26,326,614	20.87%
Property	458,879	707,446	57,013	481,732	561,972	16.66%
Debt Services and Other Expenditures	11,611,398	11,102,072	2,179,405	13,358,152	14,454,809	
Appropriations to Type 1 Charter Schools	9,799,538	7,389,373	2,714,737	9,799,538	10,104,108	3.11%
Total Expenditures	163,767,467	107,727,097	70,200,854	182,412,199	220,234,534	20.73%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	23,906,346	(6,797,516)	5,345,868	5,521,395	(15,044,081)	(372.47)%
OTHER FINANCING SOURCES (USES):						
Accrued Interest and Premium on Bond Sales						NOB
Transfers of Indirect Cost (Received) from Closed Fund						NOB
Sale of Surplus Items/Fixed Assets	14,830	479	121			NOB
Transfers Out - Group Health Fund	0		51,330	778,941	(3,500,000)	(549.33)%
Total Other Financing Sources (Uses)	14,830	479	51,451	778,941	(3,500,000)	(549.33)%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	23,921,176	(6,797,037)	5,397,319	6,300,336	(18,544,081)	(394.33)%
BEGINNING FUND BALANCE	44,431,262	68,352,437		68,352,437	74,652,773	9.22%
ENDING FUND BALANCE	\$ 68,352,438	\$ 61,555,400	\$ 5,397,319	\$ 74,652,773	\$ 56,108,692	(24.84)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Statement C

Combined Operating Budget with Expenditures by Function

	<u>Actual</u> 6/30/2021	<u>Actual Through</u> 3/31/2022	<u>Remaining Through</u> 6/30/2022	<u>Final Budget</u> 6/30/2022	<u>Operating Budget</u> 6/30/2023	<u>% Change</u> <u>from</u> 6/30/2022
REVENUES FROM:						
Local Sources	\$ 81,254,628	\$ 26,533,041	\$ 40,992,180	\$ 78,175,011	\$ 72,537,970	(7.21)%
State Sources	78,034,285	58,843,536	17,848,213	79,834,013	76,629,357	(4.01)%
Federal Sources	28,384,899	15,553,003	16,706,329	29,924,570	56,023,126	87.21%
Total Revenues	187,673,813	100,929,580	75,546,722	187,933,594	205,190,453	9.18%
EXPENDITURES FOR:						
Regular Programs	50,618,133	29,596,852	21,202,906	55,201,485	63,301,689	14.67%
Special Education Programs	14,064,016	8,751,071	6,069,492	15,863,750	17,688,993	11.51%
Other Instructional Programs	14,315,890	7,752,593	6,875,756	14,796,682	17,153,315	15.93%
Pupil Support Services	11,463,862	7,444,413	4,831,030	13,160,007	14,241,476	8.22%
Instructional Staff Services	4,338,453	3,421,924	1,545,512	4,991,565	8,697,334	74.24%
General Administration Services	2,334,555	980,606	1,204,877	2,493,096	2,182,852	(12.44)%
School Administration Services	7,812,927	4,717,983	3,182,423	8,205,896	8,423,449	2.65%
Business Services	1,829,472	1,183,844	536,913	1,839,813	1,898,153	3.17%
Operation and Maintenance of Plant Services	15,836,019	9,394,628	10,409,195	20,601,141	21,020,518	2.04%
Student Transportation Services	6,659,106	4,520,559	2,387,965	7,940,077	8,543,740	7.60%
Central Services	3,729,680	5,229,731	(209,840)	5,838,234	10,187,687	74.50%
Food Service Programs	7,848,168	5,853,539	2,778,243	8,475,967	9,638,014	13.71%
Community Service Programs	12,560	9,420	3,140	12,560	12,560	
Facility Acquisition and Construction	1,849,707	378,485	6,665,305	2,082,425	15,859,583	661.59%
Debt Service	11,255,383	11,102,072	3,200	11,109,963	11,281,063	1.54%
Appropriations to Type 1 Charter Schools	9,799,538	7,389,373	2,714,737	9,799,538	10,104,108	3.11%
Total Expenditures	163,767,468	107,727,096	70,200,854	182,412,199	220,234,534	20.73%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	23,906,345	(6,797,516)	5,345,868	5,521,395	(15,044,081)	
OTHER FINANCING SOURCES (USES):						
Accrued Interest and Premium on Bond Sales						NOB
Transfers of Indirect Cost (Received) from Closed Fund						NOB
Sale of Surplus Items/Fixed Assets	14,830	479	121			NOB
Transfers In/Out	0		51,330	778,941	(3,500,000)	(549.33)%
Total Other Financing Sources (Uses)	14,830	479	51,451	778,941	(3,500,000)	(549.33)%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	23,921,175	(6,797,037)	5,397,319	6,300,336	(18,544,081)	(560.88)%
BEGINNING FUND BALANCE	44,431,262	68,352,437		68,352,437	74,652,773	9.22%
ENDING FUND BALANCE	\$ 68,352,437	\$ 61,555,400	\$ 5,397,319	\$ 74,652,773	\$ 56,108,692	(24.84)%

LAFOURCHE PARISH SCHOOL BOARD
 OPERATING BUDGET
 For Fiscal Year Ending June 30, 2023

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Ad Valorem Taxes -Constitutional	41111 0000	\$ 3,505,093	\$ 22,498	\$ 2,357,189	\$ 3,443,046	\$ 2,631,414	(23.57)%
Ad Valorem Taxes -Renewable	41112 0000	7,232,271	46,421	4,863,733	7,104,247	5,429,557	(23.57)%
Ad Valorem Taxes- Up to 1% Collections by Sheriff	41114 0000	1,190,399	4,709	889,716	1,332,905	999,679	(25.00)%
Sales and Use Taxes	41131 0000	17,459,361	12,624,901	5,604,680	15,792,357	18,586,649	17.69%
Interest on Investments	41510 0000	26,781	16,870	10,054	92,680	22,000	(76.26)%
Net Change in Fair Value of Investments	41530 0000						NPB
Rentals	41910 0000	282,950	237,686	31,101	268,787	267,437	(0.50)%
Contributions and Donations	41920 0000	5,709	75,854	1,230	4,100	15,000	265.85%
Miscellaneous Revenue from Other LEAs	41950 0000	534,345	526,732	198,268	558,833	722,081	29.21%
Refund of Prior Year Expenditure - E-Rate	41993 0000				556,800		(100.00)%
Other Local Revenues	41999 0000	93,491	53,149	27,851	111,253	71,140	(36.06)%
Total Revenue from Local Sources		30,330,400	13,608,820	13,983,823	29,265,008	28,744,957	(1.78)%
STATE SOURCES:							
Unrestricted Grants-in-Aid:							
State Public School Fund (MFP) excluding	43110 0000	73,484,469	55,851,345	16,802,006	75,583,781	72,474,453	(4.11)%
Restricted Grants-in-Aid:							
PIPS	43230 0000	4,462	1,952	1,954	7,007	2,929	(58.20)%
Non-public Textbooks	43255 0000	62,416	25,258	39,474	64,732	64,732	
Restricted State Revenue	43290 0000	29,456		33,583			NPB
Revenue in Lieu of Taxes:							
Base-Constitutional	43810 0000	137,270	45,773	91,497.49	\$137,270	\$91,545	(33.31)%
Base-Other Taxes	43815 0000	283,238	94,445	188,793	283,238	188,890	(33.31)%
Revenue for/on Behalf of LEA:							
Employer's Contribution to Teachers'	43910 0000	1,151		492	1,808	492	(72.79)%
Total Revenue from State Sources		74,002,462	56,018,773	17,157,799	76,077,836	72,823,041	(4.28)%
FEDERAL SOURCES:							
Unrestricted - Direct							
Impact Aid Fund	44110 0000						
Total Unrestricted - Direct							
Restricted - Direct							
JROTC	44330 0000	170,801	129,384	54,656	159,875	184,041	15.12%
Total Federal Revenue Sources		170,801	129,384	54,656	159,875	184,041	15.12%
Total Revenues		104,503,662	69,756,977	31,196,278	105,502,719	101,752,039	(3.56)%
EXPENDITURES FOR:							
INSTRUCTION:							
Regular Programs:							
Kindergarten Teacher Salaries	50112 1105	2,098,055	1,270,175	870,923	2,297,800	2,302,200	0.19%
Elementary Teacher Salaries	50112 1110	19,405,575	11,747,142	8,252,858	21,207,307	21,489,196	1.33%
Secondary Teacher Salaries	50112 1130	8,221,110	4,915,448	3,325,552	8,696,571	8,935,717	2.75%
Paraprofessional Salaries	50115 1100	923,414	571,616	393,384	1,002,432	1,201,548	19.86%
Substitute Teacher and Aide Salaries	50123 1100	482,341	351,278	173,722	1,300,000	1,307,000	0.54%
Other Substitute/Temporary Salaries	50120 1100	15,500	4,264	836	57,000	50,000	(12.28)%
Other Instructional Salaries	50100 1100	31,134	2,747	10,253			NPB
Purchased Professional and Technical Services	50300 1100	132,374	37,413	6,587	362,100	362,100	
Repairs and Maintenance Services	50430 1100						NPB
Maintenance and Repair Services	50442 1100	20,256	12,497	21,503	44,436	22,103	(50.26)%
Tuition Paid To Other LEAs	50561 1100	506,769	203,150		674,768	674,768	
Tuition Paid To Private Sources	50563 1100	176,009	63,085	76,915	161,234	161,234	
Travel Expense Reimbursement	50582 1100	4,963	6,178	1,222	5,400	1,700	(68.52)%
Other Purchased Services	50500 1100	6,048	6,034		5,690	5,690	
Technology-Related Supplies	50615 1100	313,666	5,862	31,138			NPB
Materials and Supplies	50610 1100	124,823	88,852	39,148	312,636	257,420	(17.66)%
Textbooks/Workbooks	50642 1100	57,503	24,043	33,057	59,200	59,200	
Other Supplies	50600 1100	2,776	315	1,910	2,297	2,297	
Miscellaneous	50800 1100			315			NPB

LAFOURCHE PARISH SCHOOL BOARD
 OPERATING BUDGET
 For Fiscal Year Ending June 30, 2023

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual Through	Remaining Through	Final Budget	Operating Budget	% Change
		6/30/2021	3/31/2022	6/30/2022	6/30/2022	6/30/2023	from 6/30/2022
Employee Benefits							
Group Insurance	50210 1100	\$ 2,922,933	\$ 1,665,516	\$ 1,164,484	\$ 3,056,911	\$ 3,158,161	3.31%
Social Security	50220 1100	17,726	11,334	5,866	12,388	12,214	(1.40)%
Medicare	50225 1100	410,041	249,848	175,152	457,272	469,681	2.71%
Louisiana Teacher Retirement	50231 1100	7,692,080	4,520,914	3,109,086	8,055,799	8,374,771	3.96%
Louisiana School Employee Retirement	50233 1100						NPB
Unemployment Compensation	50250 1100	(158)	2,554	11,546		38,000	NPB
Workmen's Compensation	50260 1100	222,466	136,019	93,981	247,882	211,557	(14.65)%
Health Benefits (Retirees)	50270 1100	1,758,709	1,326,381	443,619	1,750,000	1,770,500	1.17%
Sick Leave Severance Pay	50281 1100	92,668	51,424	33,576	93,000	93,000	
Annual Leave Severance Pay	50282 1100						NPB
Total Regular Programs		45,638,785	27,274,089	18,276,633	49,862,123	50,960,057	2.20%
Special Education Programs							
Special Education Programs - Special Needs							
Teacher Salaries	50112 1210	5,308,585	3,203,109	2,396,891	6,090,497	6,326,051	3.87%
Para-professional Salaries	50115 1210	2,948,895	1,719,060	1,345,940	3,290,594	3,535,210	7.43%
Substitute Teachers	50123 1210			530			NPB
Travel Expense Reimbursement	50582 1210	9,897	5,232	2,068	12,000	12,000	
Employee Benefits							
Group Insurance	50210 1210	995,744	550,032	382,968	1,135,666	1,159,520	2.10%
Social Security	50220 1210	70	33	7			NPB
Medicare	50225 1210	106,486	64,486	50,514	120,065	127,547	6.23%
Louisiana Teacher Retirement	50231 1210	1,973,896	1,166,171	878,829	2,178,315	2,317,318	6.38%
Louisiana School Employees Retirement	50233 1210	9,087	11,676	10,474	10,932	23,579	115.69%
Unemployment Compensation	50250 1210	584	107	10,093			NPB
Workmen's Compensation	50260 1210	59,588	35,706	24,394	66,221	56,671	(14.42)%
Health Benefits (Retirees)	50270 1210	584,663	449,364	155,636	602,500	630,000	4.56%
Sick Leave Severance Pay	50281 1210	41,633	32,422	5,578	42,000	42,000	
Materials and Supplies	50610 1210						NPB
Supplies - Technology	50615 1210	2,561					NPB
Gifted and Talented Programs							
Teacher Salaries	50112 1220	368,732	235,678	182,322	422,600	422,400	NPB
Substitute Teachers	50123 1220						
Services	50320 1220	2,100	1,200	900	4,200	4,200	
Travel Expense Reimbursement	50582 1220	4,712	6,526	3,774	5,000	5,000	
Materials and Supplies	50610 1220	232	2,889	211	5,402	5,402	NPB
Other Supplies	50600 1220						NPB
Employee Benefits							
Group Insurance	50210 1220	33,120	13,162	9,408	33,397	22,582	NPB
Social Security	50220 1220	9		9			
Medicare	50225 1220	4,788	3,171	2,529	5,582	5,699	13.89%
Louisiana Teacher Retirement	50231 1220	93,472	59,432	46,068	91,983	104,755	(2.78)%
Workmen's Compensation	50260 1220	2,618	1,673	1,227	2,982	2,899	3,400.00%
Health Benefits (Retirees)	50270 1220	142	3,410	1,690	200	7,000	4.88%
Total Special Education Programs		12,551,612	7,564,538	5,512,061	14,120,136	14,809,833	4.88%
Career and Technical Education Programs							
Agricultural Teacher Salaries	50112 1310	587,127	485,742	164,258	655,690	684,684	4.42%
Family and Consumer Science Teacher	50112 1340	320,941	198,216	140,784	341,600	354,200	3.69%
Trade and Industry Teacher Salaries	50112 1350	693,054	426,729	292,271	738,600	751,800	1.79%
Business and Administration Teacher Salaries	50112 1360	509,418	283,759	179,241	548,000	533,200	(2.70)%
Other Career and Technical Programs	50112 1390	16,709					
Stipends	50150 1300			1,150			NPB
Educational Services	50300 1300	4,320	(4,320)				
Repairs and Maintenance Services	50430 1300	4,707	2,609	691	3,850	3,850	
Rental of Equipment	50442 1300	19,605	14,049	27,251	1,700	1,700	
Paid to Private Sources	50563 1300	2,225	1,075	650	179,287	179,287	
Travel Expense Reimbursement	50582 1300	15,522	23,394	11,606	37,454	37,041	(1.10)%
Other Purchased Services	50500 1300	169,268	79,097		22,301	22,301	
Technology-Related Supplies	50615 1300	24,509	14,589	1,911			NPB
Materials and Supplies	50610 1300	340,062	151,182	114,818	289,047	324,534	12.28%

LAFOURCHE PARISH SCHOOL BOARD
 OPERATING BUDGET
 For Fiscal Year Ending June 30, 2023

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual Through	Remaining Through	Final Budget	Operating Budget	% Change
		6/30/2021	3/31/2022	6/30/2022	6/30/2022	6/30/2023	from 6/30/2022
Textbooks/Workbooks	50642 1300	\$ 19,263	\$ 7,133	\$ 3,867	\$ 27,000	\$ 27,000	
Other Supplies	50600 1300	5,603	3,950	5,765	1,800	4,737	163.17%
All Other Equipment	50730 1300	74,379	173,512	47,488	61,500	61,500	
Miscellaneous	50800 1300	6,601	3,306	3,295	5,418	5,418	
Employee Benefits							NPB
Group Insurance	50210 1300	179,637	109,277	60,723	198,230	201,583	1.69%
Social Security	50220 1300	-	-	-	-	-	NPB
Medicare	50225 1300	28,680	18,808	10,392	30,328	30,952	2.06%
Louisiana Teacher Retirement	50231 1300	525,510	350,966	196,034	561,039	576,320	2.72%
School Employees Retirement	50233 1300						NPB
Workmen's Compensation	50260 1300	15,254	10,310	5,690	20,162	13,933	(30.89)%
Health Benefits (Retirees)	50270 1300	126,160	97,796	33,204	120,000	135,000	12.50%
Sick Leave Severance Pay	50281 1300	7,052	7,912		5,000	5,000	
Annual Leave Severance Pay	50282 1300	18,070	2,115		5,000	5,000	
Total Career and Technical Education		3,713,676	2,461,206	1,301,087	3,853,006	3,959,040	2.75%

Other Education:

Co-curricular Activities							
Teacher Salaries	50112 1410	380,691	285,773	152,427	430,399	383,075	(11.00)%
Other Salaries	50115 1410	11,851	5,546	5,054			NPB
Other Salaries	50100 1410	5,866	2,006	194			NPB
Purchased Professional Services	50300 1410	1,851	897	3,853	4,836	4,836	
Travel Expense Reimbursement	50582 1410	35,345	22,146	10,154	46,500	46,500	
Materials and Supplies	50610 1410	16,413	4,036	5,364	9,300	9,300	
Employee Benefits							NPB
Group Insurance	50210 1410	12,180	7,633	5,267	5,191	11,328	118.22%
Social Security	50220 1410	3,205	3,187	1,813	2,139	558	(73.91)%
Medicare	50225 1410	5,599	4,135	2,265	5,827	5,444	(6.57)%
Louisiana Teacher Retirement	50231 1410	85,322	60,107	32,193	87,136	94,931	8.95%
School Employee Retirement	50233 1410		4				NPB
Workmen's Compensation	50260 1410	2,912	2,103	1,147	2,725		(100.00)%
Athletic Programs							
Teacher Salaries	50112 1420	566,575	459,361	140,639	712,332	730,218	2.51%
Paraprofessional Salaries	50115 1420	83,476	49,377	23,338			NPB
Materials and Supplies	50610 1420	3,434	2,749	2,851			
Employee Benefits							NPB
Group Insurance	50210 1420	932	717	203			NPB
Social Security	50220 1420	5,479	4,159	2,291			NPB
Medicare	50225 1420	9,327	7,315	2,385	10,426	10,598	1.65%
Louisiana Teacher Retirement	50231 1420	135,746	103,820	30,180	179,592	181,089	0.83%
School Employee Retirement	50233 1420	682	76				NPB
Other Employee Retirement	50239 1420	1,970	1,964				NPB
Unemployment Compensation	50250 1420		221				NPB
Workmen's Compensation	50260 1420	4,812	3,819	1,181	5,123		(100.00)%
Junior ROTC Program							
Teacher/Instructor Salaries	50112 1450	392,188	331,128	112,372	422,643	458,075	8.38%
Other Salaries	50100 1450						NPB
Travel Expense Reimbursement	50582 1450				1,395	1,395	
Materials and Supplies	50610 1450				1,767	1,767	
Employee Benefits							NPB
Group Insurance	50210 1450	510	459	161	5,248	642	(87.77)%
Medicare	50225 1450	5,693	4,777	1,623	6,063	6,605	8.94%
Louisiana Teacher Retirement	50231 1450	101,378	83,444	28,306	106,509	113,602	6.66%
Workmen's Compensation	50260 1450	2,815	2,351	799	2,987	3,135	4.95%
Unemployment Compensation	50250 1450			(494)			NPB
Sick Leave Severance Pay	50281 1450				3,278	3,278	
Annual Leave Severance Pay	50282 1450	2,120			5,000	5,000	
Teacher Salaries	50112 1460	18,890					NPB
Other Instructional Salaries	50100 1460	199,610	168,293	85,707	210,000	210,000	
Employee Benefits							
Group Insurance	50210 1460		6	4			NPB
Social Security	50220 1460	1,072	804	396	1,200		(100.00)%

LAFOURCHE PARISH SCHOOL BOARD
 OPERATING BUDGET
 For Fiscal Year Ending June 30, 2023

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual Through	Remaining Through	Final Budget	Operating Budget	% Change
		6/30/2021	3/31/2022	6/30/2022	6/30/2022	6/30/2023	from 6/30/2022
Medicare	50225 1460	\$ 4,974	\$ 2,422	\$ 1,278	\$ 3,200		(100.00)%
Louisiana Teacher Retirement	50231 1460	51,421	38,294	19,706	47,500		(100.00)%
Louisiana School Employees Retirement	50233 1460						NPB
Workmen's Compensation	50260 1460	1,537	1,317	688	1,600		(100.00)%
Purchased Professional Services	50300 1480	690,427					NPB
Materials and Supplies	50610 1480	(251)	191		200	200	
Other Instructional Programs							NPB
Other Purchased Services	50500 1490	11,850	11,850		11,850	11,850	
Employee Benefits							NPB
Workmen's Compensation	50260 1400			2			
Health Benefits (retirees)	50270 1490	373	287	113	400	400	
Total Other Education		2,858,275	1,676,775	673,459	2,332,366	2,293,826	(1.65)%
Special Programs:							
NCLB/Culturally Deprived Programs							
Teachers	50112 1510	500			43,300		(100.00)%
Para-professionals (Aides)	50115 1510						NPB
Employee Benefits							
Group Insurance	50210 1510				98		(98)
Social Security	50220 1510						NPB
Medicare	50225 1510				628		(100.00)%
Louisiana Teachers Retirement	50231 1510			10,912	10,912		(100.00)%
Unemployment Compensation	50250 1510		739				NPB
Workmen's Compensation	50260 1510	51	20,419		406		(100.00)%
Health Benefits (Retirees)	50270 1510	27,252		27,225	28,000	28,000	
Sick Leave Severance Pay	50281 1510				5,317	5,317	
English Language Acquisition Group							
Teacher Salaries	50112 1520	92,171	82,542	58,958	139,400	146,900	5.38%
Paraprofessional Salaries	50115 1520	60,196	30,856	15,344	69,420	78,370	12.89%
Employee Benefits							NPB
Group Insurance	50210 1520	34,901	22,967	13,143	42,261	47,507	12.41%
Medicare	50225 1520	1,648	1,296	904	2,379	2,631	10.59%
Louisiana Teacher Retirement	50231 1520	37,828	29,171	18,829	52,626	55,867	6.16%
Workmen's Compensation	50260 1520	1,107	805	545	1,472	1,142	(22.42)%
Health Benefits (Retirees)	50270 1520	2,571	1,922	678	2,600	2,600	
Sick Leave Severance Pay	50281 1520						NPB
Pre-Kindergarten Programs							
Teacher Salaries	50112 1530		250	250			NPB
Other Substitute/Temporary Employees	50120 1530						NPB
Materials and Supplies	50610 1530						NPB
Employee Benefits							
Group Insurance	50210 1530		180				NPB
Group Insurance	50210 1530		308				
Social Security	50220 1530						NPB
Medicare	50225 1530	192	65				NPB
Louisiana Teacher Retirement	50231 1530						NPB
Workmen's Compensation	50260 1530	221	34				NPB
Sick Leave Severance Pay	50270 1530	24,671	28,862	12,138	24,300	50,000	105.76%
Sick Leave Severance Pay	50281 1530	12,861	4,789		13,000	13,000	
Other Special Programs							
Employee Benefits							
Health Benefits (Retirees)	50270 1590	137,058	100,405	33,095	135,000	135,000	
Total Special Programs		433,230	325,610	192,021	571,119	566,334	
Employee Benefits							
Group Insurance	50210 1600						NPB
Health Benefits (Retirees)	50270 1600	21,161	14,295	4,805	21,200	20,000	(5.66)%
Total Adult/Continuing Education		21,161	14,295	4,805	21,200	20,000	(5.66)%
Total Instruction Expenditures		65,216,739	39,316,512	25,960,067	70,759,950	72,609,090	2.61%

LAFOURCHE PARISH SCHOOL BOARD
 OPERATING BUDGET
 For Fiscal Year Ending June 30, 2023

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
SUPPORT SERVICES:							
Pupil Support Services:							
Attendance and Social Work Services							
Supervisor/Coordinator Salaries	50111 2111	\$ 178,408	\$ 142,677	\$ 47,559	\$ 190,236	\$ 196,212	3.14%
Social Worker Salaries	50113 2113	630,341	349,996	240,004	637,268	648,652	1.79%
Clerical/Secretarial Salaries	50114 2110	37,787	47,855	16,145	32,212	65,934	104.69%
Purchased Professional Services	50300 2110	15,043			32,400	32,400	
Travel Expense Reimbursement	50582 2110	7,254	5,051	4,649	12,000	12,000	
Materials and Supplies	50610 2110	1,610	558		3,000	3,000	
Employee Benefits							
Group Insurance	50210 2110	65,059	42,009	24,391	65,400	71,738	9.69%
Medicare	50225 2110	10,642	7,237	4,108	11,505	12,220	6.21%
Louisiana Teacher Retirement	50231 2110	207,252	130,042	73,358	204,609	213,700	4.44%
Other Employee Retirement	50239 2110	18,214	11,009	6,991	18,872	19,837	5.11%
Workmen's Compensation	50260 2110	6,382	3,839	2,191	6,067	6,004	(1.04)%
Health Benefits (Retirees)	50270 2110	10,107	7,260	2,340	9,400	9,400	
Sick Leave Severance Pay	50281 2110						NPB
Annual Leave Severance Pay	50282 2110	52,390					
Guidance Services - All Students							
Guidance Counselors Salaries	50113 2120	1,413,110	939,756	660,244	2,070,622	2,141,386	3.42%
Rental of Equipment	50442 2120						NPB
Travel Expense Reimbursement	50582 2120				200	200	
Materials and Supplies	50610 2120	427					NPB
Employee Benefits							
Group Insurance	50210 2120	131,582	75,239	54,761	178,838	186,595	4.34%
Medicare	50225 2120	20,849	12,751	9,349	27,677	28,706	3.72%
Louisiana Teacher Retirement	50231 2120	351,858	221,475	166,725	475,735	514,820	8.22%
Workmen's Compensation	50260 2120	10,897	6,728	4,922	13,919	10,824	(22.24)%
Health Benefits (Retirees)	50270 2120	7,660	6,400	3,000	7,700	12,000	55.84%
Sick Leave Severance Pay	50281 2120	7,638	7,789		7,700	7,700	
Health Services - All Students							
Materials and Supplies	50610 2130						NPB
Employee Benefits							
Group Insurance	50210 2130						NPB
Medicare	50225 2130	22					NPB
Louisiana Teachers Retirement	50231 2130						NPB
Workmen's Compensation	50260 2130	92					NPB
Health Benefits (Retirees)	50270 2130	22,507	18,181	5,819	24,500	24,500	
Sick Leave Severance Pay	50281 2130	1,533			2,000	2,000	
Educational Assessments - Special Needs							
Psychologists Salaries	50113 2143	52,821	32,827	22,373	57,428	59,086	1,658
Educational Diagnostician Salaries	50113 2145	487,838	292,484	210,516	509,519	520,365	2.13%
Other Therapists/Counselors/Social Workers	50113 2140	719,272	459,202	280,598	756,380	779,828	3.10%
Clerical/Secretarial Salaries	50114 2140	50,760	13,902		54,134		(100.00)%
Travel Expense Reimbursement	50582 2140	11,781	8,919	4,081	17,000	17,000	
Employee Benefits							
Group Insurance	50210 2140	155,539	86,532	53,468	157,732	137,825	(12.62)%
Medicare	50225 2140	16,666	10,380	7,233	17,613	17,745	0.75%
Louisiana Teacher Retirement	50231 2140	327,732	201,390	131,610	347,122	337,102	(2.89)%
Workmen's Compensation	50260 2140	9,540	5,696	3,684	9,721	9,381	(3.50)%
Health Benefits (Retirees)	50270 2140	16,506	12,287	3,713	16,700	16,700	
Sick Leave Severance Pay	50281 2140		3,822				
Speech Pathology & Audiology - Special Needs							
Speech Therapists Salaries	50113 2152	1,263,805	774,569	558,431	1,375,140	1,424,835	3.61%
Audio Therapists Salaries	50113 2153	97,567	62,574	45,427	115,706	119,021	2.87%
Education Interpreter/Sign Language Interpreter	50119 2154	1,724	16,127		40,885	43,300	5.91%
Educational Services	50300 2150	7,508	46,404	62,626			
Travel Expense Reimbursement	50582 2150	9,965	11,651	3,649	17,930	17,930	
Employee Benefits							
Group Insurance	50210 2150	135,708	79,999	51,001	141,987	138,259	(2.63)%
Medicare	50225 2150	18,015	11,356	7,944	20,232	21,077	4.18%
Louisiana Teacher Retirement	50231 2150	358,091	216,324	153,676	387,381	394,867	1.93%

LAFOURCHE PARISH SCHOOL BOARD
 OPERATING BUDGET
 For Fiscal Year Ending June 30, 2023

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual Through	Remaining Through	Final Budget	Operating Budget	% Change
		6/30/2021	3/31/2022	6/30/2022	6/30/2022	6/30/2023	from 6/30/2022
Workmen's Compensation	50260 2150	\$ 9,772	\$ 6,058	\$ 4,442	\$ 10,807	\$ 10,007	(7.40)%
Health Benefits (Retirees)	50270 2150	1,394	2,014	1,886	1,400	7,000	400.00%
Occupational Therapy and Related Services							
Occupational Therapist Salaries	50113 2161	291,990	176,794	125,306	304,342	311,489	2.35%
Physical Therapist Salaries	50113 2166	154,234	92,641	65,459	160,504	164,115	2.25%
Other Therapist Salaries	50100 2165						NPB
Travel Expense Reimbursement	50582 2160						NPB
Employee Benefits							
Group Insurance	50210 2160	39,307	25,202	18,498	42,208	44,335	5.04%
Medicare	50225 2160	5,843	3,516	2,484	6,108	6,181	1.20%
Louisiana Teacher Retirement	50231 2160	115,126	67,898	48,102	117,141	117,950	0.69%
Workmen's Compensation	50260 2160	3,168	1,913	1,365	3,278	3,262	(0.49)%
Sick Leave Severance Pay	50281 2160						NPB
Other Pupil Support Services							
Other Therapists/Counselors Salaries	50113 2190	109,806	33,152	23,680	56,832	58,780	3.43%
Travel Expense Reimbursement	50582 2190	438	1,143	657	1,930	1,930	
Miscellaneous	50800 2190						NPB
Employee Benefits							
Group Insurance	50210 2190	9,044	3,692	2,640	6,329	6,334	0.08%
Medicare	50225 2190	1,516	430	307	737	765	3.80%
Louisiana Teacher Retirement	50231 2190	21,282	8,354	5,968	14,322	14,577	1.78%
Other Employee Retirement	50239 2190	4,554					
Unemployment Compensation	50250 2190		494				NPB
Workmen's Compensation	50260 2190	920	235	170	401	404	0.75%
Health Benefits (Retirees)	50270 2190	205,744	161,243	53,957	213,200	217,000	1.78%
Sick Leave Severance Pay	50281 2190	4,121	114	9,622	9,736	9,736	
Annual Leave Severance Pay	50282 2190						NPB
Total Pupil Support Services		7,927,760	4,967,186	3,291,133	9,023,745	9,248,014	2.49%
Instructional Staff Services:							
Improvement of Instructional Services - Regular Programs							
Supervisor/Coordinator Salaries	50111 2211	167,284	201,821	67,280	259,134	277,806	7.21%
Clerical/Secretarial Salaries	50114 2211	92,560	73,534	23,467	98,092	101,057	3.02%
Travel Expense Reimbursement	50582 2211	8,083	14,336	4,164	22,340	22,340	
Employee Benefits							
Group Insurance	50210 2211	23,817	25,006	8,335	33,341	33,365	0.07%
Medicare	50225 2211	3,506	3,870	1,030	4,775	5,083	6.45%
Louisiana Teacher Retirement	50231 2211	67,040	69,389	23,611	90,024	93,959	4.37%
Workmen's Compensation	50260 2211	1,845	2,045	555	2,517	2,607	3.58%
Health Benefits (Retirees)	50270 2211	6,629	4,962	1,738	6,700	6,700	
Sick Leave Severance Pay	50281 2211				3,800	3,800	
Annual Leave Severance Pay	50282 2211				7,800	7,800	
Improvement of Instructional Services - Special Education Programs							
Supervisor/Coordinator Salaries	50111 2212	69,511	54,098	17,402	83,594	86,079	2.97%
Employee Benefits							
Group Insurance	50210 2212	764	536		766	609	(20.50)%
Medicare	50225 2212	998	773	287	1,194	1,240	3.85%
Louisiana Teacher Retirement	50231 2212	18,135	13,786	5,214	21,065	21,347	1.34%
Workmen's Compensation	50260 2212	603	384	141	590	592	0.34%
Health Benefits (Retirees)	50270 2212	9,572	6,568	2,232	9,800	9,800	
Sick Leave Severance Pay	50281 2212						NPB
Annual Leave Severance Pay	50282 2212						NPB
Improvement of Instructional Services - Other Special Programs							
Clerical/Secretarial Salaries	50114 2214	22,688			31,596		(100.00)%
Travel Expense Reimbursement	50582 2214	5,853	4,630	1,270	9,000	9,000	
Employee Benefits							
Group Insurance	50210 2214	73			98		(100.00)%
Social Security	50220 2214						NPB
Medicare	50225 2214	329			459		(100.00)%
Louisiana Teacher Retirement	50231 2214	5,854			7,962		(100.00)%
Workmen's Compensation	50260 2214	434			223		(100.00)%
Health Benefits (Retirees)	50270 2214	119	3,060	1,540	150	6,200	4,033.33%

LAFOURCHE PARISH SCHOOL BOARD
 OPERATING BUDGET
 For Fiscal Year Ending June 30, 2023

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
Travel Expense Reimbursement	50582 2214						NPB
Improvement of Instructional Services - Career and Technical Education							
Purchased Professional and Technical Services	50300 2215	\$ 60,475	\$ 35,710	\$ 35,790	\$ 63,850	\$ 63,850	
Improvement of Instructional Services - Other Education Programs							
Supervisor/Coordinator Salaries	50111 2219	85,694	54,709	33,891	89,540	91,352	2.02%
Employee Benefits							
Group Insurance	50210 2219	1,888	5,399	3,661	1,913	10,554	451.70%
Medicare	50225 2219	1,186	693	422	1,240	1,127	(9.11)%
Louisiana Teacher Retirement	50231 2219	22,248	13,787	8,613	22,564	22,655	0.40%
Workmen's Compensation	50260 2219	623	388	242	632	629	(0.47)%
Sick Leave Severance Pay	50281 2219						
Annual Leave Severance Pay	50282 2219						
Instruction and Curriculum Development Services							
Employee Benefits							
Workmen's Compensation	50260 2220	47					NPB
Instructional Staff Training Services							
Supervisor/Coordinator Salaries	50111 2231						NPB
Staff Instructors	50112 2231		3,821	3,979		9,872	NPB
Stipend Pay	50150 2231	150,520			7,500		(100.00)%
Travel Expense Reimbursement	50582 2231	294	483		930	930	
Materials and Supplies	50610 2231	2,207	99		500	500	
Other Supplies	50600 2231		795	405			NPB
Employee Benefits							
Group Insurance	50210 2231		528	672		1,585	NPB
Social Security	50220 2231						NPB
Medicare	50225 2231	107	46	46		116	NPB
Louisiana Teacher Retirement	50231 2231	1,905	965	990		2,448	NPB
Workmen's Compensation	50260 2231	64	27	28		68	NPB
Staff Training - Sp. Ed. - Special Needs							
Employee Benefits							
Workmen's Compensation	50260 2232						NPB
Instructional Staff Training - Other Programs							
Other Purchased Services	50500 2234	6,096			6,000	6,000	
Employee Benefits							
Workmen's Compensation	50260 2234	726		7			NPB
Miscellaneous	50890 2234	3,000		29,700			
Instructional Staff Training Services -Career and Technical Education							
Supervisor/Coordinator Salaries	50111 2235	6,366	3,864	2,646	6,637	5,802	(12.58)%
Employee Benefits							
Group Insurance	50210 2235	475	278	162	475	628	32.21%
Medicare	50225 2235	86	52	38	90	77	(14.44)%
Louisiana Teacher Retirement	50231 2235	1,642	974	686	1,672	1,439	(13.94)%
Workmen's Compensation	50260 2235	45	26	24	47		(100.00)%
Workmen's Compensation	50260 2235						
Sick Leave Severance Pay	50281 2235						NPB
Staff Training - Other							
Library / Media Services							
Librarian Salaries	50112 2252	566,197	297,199	212,901	535,200	534,600	(0.11)%
Rental of Equipment	50442 2252						NPB
Materials and Supplies	50610 2252				500	500	
Books and Periodicals	50640 2252	31,335		27,800	30,443	30,443	
Employee Benefits							
Group Insurance	50210 2252	52,686	22,460	16,540	47,144	38,539	(18.25)%
Medicare	50225 2252	7,343	3,962	2,838	7,044	7,154	1.56%
Louisiana Teacher Retirement	50231 2252	131,939	74,894	53,706	118,822	132,579	11.58%
Workmen's Compensation	50260 2252	4,020	2,110	1,540	3,777	3,667	(2.91)%
Health Benefits (Retirees)	50270 2252	8,865	10,544	3,756	9,000	16,000	77.78%
Sick Leave Severance Pay	50281 2252				8,154	8,154	
Other Instructional Staff Services Education							
Employee Benefits							
Group Insurance	50210 2290						NPB
Medicare	50225 2290						NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
Workmen's Compensation	50260 2290						NPB
Health Benefits (Retirees)	50270 2290	\$ 206,424	\$ 150,152	\$ 47,848	\$ 191,300	\$ 195,000	1.93%
Annual Leave Severance Pay	50282 2290		12,754				NPB
Total Instructional Staff Services		1,860,197	1,175,518	647,194	1,849,994	1,875,652	1.39%
General Administration:							
Board of Education Services							
Board Member Per Diem	50111 2311	72,400	54,500	17,900	73,200	73,200	
Pension Fund Deduction	50313 2310	342,307	342,307		342,307	256,730	(25.00)%
Election Fees	50316 2310	5,495	100,000		100,000	100,000	
Legal Services	50332 2310	98,706	80,806	14,595	109,300	109,300	
Audit Services	50333 2310	43,003	42,193	5,507	56,000	56,000	
Purchased Professional Services	50300 2310	14,100	2,650	50	3,600	3,600	
Liability Insurance	50521 2310	283,959		265,500	261,210	261,210	
Errors and Omissions Insurance	50524 2310				53,165	53,165	
Faithful Performance Insurance	50525 2310	7,774		7,775	10,165	10,165	
Advertising/Public Notices/Board Minutes	50540 2310	8,104	5,300	1,700	30,000	30,000	
Travel Expense Reimbursement	50582 2310	8,677	5,937	3,663	8,000	8,000	
Materials and Supplies	50610 2310	275	58	40		500	
Miscellaneous Expenditures	50800 2310	8,600	19,825	7,725	4,000	4,000	
Employee Benefits							
Group Insurance	50210 2310	7,839					NPB
Social Security	50220 2310	4,466	3,379	1,119	4,498	4,544	1.02%
Medicare	50225 2310	1,044	790	260	1,056	1,067	1.04%
Other Employee Retirement	50239 2310						NPB
Workmen's Compensation	50260 2310	497	387	128	533	519	(2.63)%
Health Benefits (Retirees)	50270 2310	8,885	6,664	2,136	9,000	9,000	
Executive Administrative Services							
Superintendent Salary	50111 2321	155,600	116,700	38,900	155,600	162,600	4.50%
Clerical/Secretarial Salaries (Superintendent)	50114 2321	51,378	38,718	12,692	50,762	52,377	3.18%
Travel Expense Reimbursement	50582 2321	1,652	532	728	8,107	8,107	
Operational Allowance	50583 2321	10,800	8,100	2,700	10,800	10,800	
Materials and Supplies	50610 2321	837	666		500		(100.00)%
Other Miscellaneous Expenditures	50800 2321	14,747	18,881	12,719	5,835	5,835	
Employee Benefits							
Group Insurance	50210 2320	194	146	50	196	194	(1.02)%
Medicare	50225 2320	3,335	2,504	836	3,198	3,458	8.13%
Louisiana Teacher Retirement	50231 2320	73,998	54,505	18,195	69,511	74,415	7.05%
Workmen's Compensation	50260 2320	1,401	1,052	353	1,395	1,397	0.14%
Health Benefits (Retirees)	50270 2320	64,824	46,998	15,202	64,500	63,500	(1.55)%
Sick Leave Severance Pay	50281 2320						NPB
Annual Leave Severance Pay	50282 2320				26,000	26,000	
Total General Administration		1,294,898	953,599	430,471	1,462,438	1,389,683	(4.97)%
School Administration:							
Principal Salaries	50111 2410	2,487,320	1,540,177	1,034,823	2,669,751	2,634,925	(1.30)%
Assistant Principal Salaries	50111 2420	1,661,444	1,004,332	715,868	1,798,164	1,920,322	6.79%
Clerical/Secretarial Salaries	50114 2400	1,140,846	719,035	501,765	1,266,011	1,333,270	5.31%
Substitute/Temporary Employees	50120 2400						NPB
Repairs and Maintenance	50430 2400	956	956				NPB
Rental of Equipment	50442 2400	20,581	19,331	34,669	40,834	29,834	(26.94)%
Other Purchased Property Services	50400 2400	563	664	1,084			NPB
Communications (phone, internet, postage)	50530 2400	4,213	2,800	2,100	26,350	26,350	
Travel Expense Reimbursement	50582 2400		126	104	2,600	2,600	
Technology-Related Supplies	50615 2400	628		1,015			NPB
Materials and Supplies	50610 2400	17,690	3,448	25,752			NPB
Other Supplies	50600 2400						NPB
Dues and Fees (Southern Association)	50810 2400						NPB
Employee Benefits							
Group Insurance	50210 2400	475,287	288,745	202,455	498,559	542,065	8.73%
Social Security	50220 2400	218	425	215			NPB
Medicare	50225 2400	68,537	42,136	29,164	72,381	77,267	6.75%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
Louisiana Teacher Retirement	50231 2400	\$ 1,291,198	\$ 774,504	\$ 531,496	\$ 1,360,839	\$ 1,370,237	0.69%
Other Retirement	50239 2400	4,748					NPB
Unemployment Compensation	50250 2400		741				
Workmen's Compensation	50260 2400	37,971	23,747	16,323	39,656	39,100	(1.40)%
Health Benefits (retirees)	50270 2400	364,145	266,599	86,476	375,000	375,000	
Sick Leave Severance Pay	50281 2400	11,072	9,282		18,251	18,251	
Annual Leave Severance Pay	50282 2400	37,436	20,050		37,500	37,500	
Total School Administration		7,624,854	4,717,098	3,183,309	8,205,896	8,406,721	2.45%
Business Services:							
Fiscal Services							
Business Manager Salary	50111 2510	168,046	135,403	45,135	180,538	186,262	3.17%
Clerical/Secretarial Salaries	50114 2510	340,788	222,109	107,291	349,460	348,488	(0.28)%
Accountant/Auditor Salaries	50118 2510	288,639	251,379	89,021	351,124	384,552	9.52%
Other Salaries	50100 2510		14,203				
Technical Services - Bank Charges	50340 2510	32,185	23,879	7,121	14,000	14,000	
Purchased Professional/Technical Services	50300 2510				20,000	20,000	
Rental of Equipment and Vehicles	50442 2510	10,815	8,723	2,927	13,000	13,000	
Travel Expense Reimbursement	50582 2510	18,301	11,540	4,260	26,000	26,000	
Materials and Supplies	50610 2510	28,310	13,672	8,928	28,000	28,000	
Miscellaneous	50800 2510	175,864			1,500	1,500	
Employee Benefits							NPB
Group Insurance	50210 2510	72,601	52,740	23,460	82,297	78,603	(4.49)%
Medicare	50225 2510	10,768	8,455	3,265	11,892	12,358	3.92%
Louisiana Teacher Retirement	50231 2510	203,374	157,360	61,640	222,049	227,990	2.68%
Unemployment Compensation	50250 2510		246	989			NPB
Workmen's Compensation	50260 2510	5,960	4,434	1,759	6,193	5,780	(6.67)%
Health Benefits (retirees)	50270 2510	23,521	21,827	7,073	27,300	30,000	9.89%
Sick Leave Severance Pay	50281 2510	8,075			11,000	11,000	
Annual Leave Severance Pay	50282 2510	33,927	1,413	2,687	34,000	34,000	
Purchasing Services							
Other Salaries - Purchasing Services	50100 2520	62,015	54,346	17,764	71,040	73,344	NPB
Purchased Professional & Technical Services	50300 2520	1,000	1,000		1,000	1,000	
Travel Expense Reimbursement	50582 2520	20			2,720	2,720	
Technology-Related Supplies	50615 2520						NPB
Materials and Supplies	50610 2520	1,428	100	1,377	2,500	2,500	
Miscellaneous Expenditures	50800 2520				620	620	
Employee Benefits							
Group Insurance	50210 2520	8,785	6,592	2,197	8,789	8,794	0.06%
Medicare	50225 2520	750	683	227	887	929	4.74%
Louisiana Teacher Retirement	50231 2520	16,000	13,695	4,505	17,903	18,189	1.60%
Workmen's Compensation	50260 2520	440	386	126	501	504	0.60%
Printing, Publishing and Duplicating Services							
Clerical/Secretarial Salaries	50114 2540	58,056	33,080	16,730	58,000	52,000	(10.34)%
Other Salaries - Print/Publish/Dup	50100 2540	55,549	43,651	14,550	58,201	60,379	3.74%
Repairs and Maintenance Services	50430 2540				8,084	8,084	
Rental of Equipment and Vehicles	50442 2540	30,510	1,633	50,367	59,689	59,689	
Travel Expense Reimbursement	50582 2540				600	600	
Materials and Supplies	50610 2540	45,498	24,934	42,466	84,913	84,913	
Employee Benefits							
Group Insurance	50210 2540	155	118	40	158	157	(0.63)%
Social Security	50220 2540	3,599	2,051	1,049	3,596	3,224	(10.34)%
Medicare	50225 2540	1,636	1,103	457	1,674	1,618	(3.35)%
Louisiana Teacher Retirement	50231 2540	14,332	11,000	3,667	14,667	14,974	2.09%
Louisiana School Employee Retirement	50233 2540						NPB
Workmen's Compensation	50260 2540	807	545	255	410	413	0.73%
Other Business Services							
Employee Benefits							
Workmen's Compensation	50260 2590						NPB
Health Benefits (retirees)	50270 2590	40,572	28,465	9,535	41,500	41,500	
Annual Leave Severance Pay	50282 2590						NPB
Total Business Services		1,762,327	1,150,765	530,868	1,815,805	1,857,684	2.31%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
Operation and Maintenance of Plant Services							
Custodian Salaries	50116 2620		\$ 1,246,421	\$ 453,579	\$ 2,386,464	\$ 1,803,726	(24.42)%
Clerical/Secretarial Salaries	50114 2610				32,660		
Service Workers	50116 2610	522,074	404,611	145,389		559,906	
Substitute/Temporary Salaries	50120 2690		17,975	3,325	58,200	58,200	
Operation and Maintenance of Buildings							
Purchased Professional and Technical Services	50300 2620	78			200	200	
Utilities Water/Sewage	50411 2620	130,713	90,592	41,408	160,000	160,000	
Disposal Services	50421 2620	205,463	156,373	88,627	220,000	240,000	9.09%
Repairs and Maintenance Services	50430 2620	411,924	318,965	179,435	496,621	496,621	
Renting/Leasing of Land and Buildings	50441 2620	11,496	5,772	8,228	23,245	23,245	
Rental of Equipment and Vehicles	50442 2620	788	3,824	9,476	5,500	9,740	77.09%
Property Insurance	50522 2620	1,661,125		2,326,785	1,689,660	2,172,400	28.57%
Communications (phone/internet/post)	50530 2620	215,922	175,416	76,584	240,338	226,961	(5.57)%
Travel Expense Reimbursement	50582 2620	3,196	383	357	7,905	7,905	
Materials and Supplies	50610 2620	761,371	446,842	208,158	650,000	650,000	
Natural Gas	50621 2620	462,095	377,973	213,027	530,000	580,000	9.43%
Electricity	50620 2620	1,403,968	977,927	1,022,073	1,962,701	2,665,728	35.82%
Care and Upkeep of Grounds							
Lawn Care	50424 2630	462,068	288,328	217,774	470,823	510,823	8.50%
Supplies	50600 2630	31,021	30,122	11,478	70,000	58,000	(17.14)%
Care and Upkeep of Equipment							
Repairs and Maintenance Services	50430 2640						NPB
Rental of Equipment and Vehicles	50442 2640	19,042	14,576	7,224	16,100	16,100	
Other Purchased Property Services	50400 2640						NPB
Supplies	50600 2640	620					
Vehicle Operation and Maintenance							
Repairs and Maintenance Services	50430 2650	150,789	93,732	74,268	225,000	225,000	
Other Purchased Property Services	50400 2650		2,361	539			NPB
Fuel	50626 2650	53,966	56,285	41,715	86,178	105,000	21.84%
Supplies	50600 2650	18,447	18,376	1,724	8,000	19,500	143.75%
Safety and Security							
Other Supplies	50600 2660	1,200					NPB
Employee Benefits							
Group Insurance	50210 2690	80,207	216,244	71,756	324,895	316,119	(2.70)%
Social Security	50220 2690		477	223		3,608	NPB
Medicare	50225 2690	6,113	21,981	7,219	31,421	31,262	(0.51)%
Louisiana Teacher Retirement	50231 2690		14,090	4,910	20,706	19,295	(6.81)%
Louisiana School Employee Retirement	50233 2690	136,377	432,277	142,823	655,357	593,457	(9.45)%
Unemployment Compensation	50250 2690	457		1,000			NPB
Workmen's Compensation	50260 2690	37,794	93,305	71,695	180,007	164,277	(8.74)%
Health Benefits (retirees)	50270 2690	216,913	159,071	51,929	215,000	205,000	(4.65)%
Sick Leave Severance Pay	50281 2690	2,569	10,310		4,372	4,372	
Annual Leave Severance Pay	50282 2690	15,377	22,663	3,337	14,945	14,945	
Total Operation and Maintenance of Plant Services		7,023,172	5,697,271	5,486,066	10,786,298	11,941,390	10.71%
Student Transportation Services:							
Supervision of Transportation Services							
Supervisors/Coordinators Salaries	50111 2710	51,487	45,037	19,383	55,808	80,256	43.81%
Secretarial/Clerical Salaries	50114 2710	34,760	24,188	7,812	74,247	72,785	(1.97)%
Travel Expense Reimbursement	50582 2710	261	526	1,574	3,000	3,300	10.00%
Materials and Supplies	50610 2710	902	70	365	1,000	1,000	
Miscellaneous	50800 2710						NPB
Employee Benefits							
Group Insurance	50210 2710	8,776	6,031	2,389	11,245	16,559	47.26%
Medicare	50225 2710	516	984	416	1,745	2,118	21.38%
Louisiana Teacher Retirement	50231 2710	22,252	17,445	6,855	22,774	27,739	21.80%
Workmen's Compensation	50260 2710	612	514	196	916	694	(24.24)%
Health Benefits (retirees)	50270 2710	182,056	126,505	40,495	187,000	165,000	(11.76)%
Annual Leave Severance Pay	50281 2710	-	-	-	-	-	NPB
Annual Leave Severance Pay	50282 2710		3,188				NPB

LAFOURCHE PARISH SCHOOL BOARD
 OPERATING BUDGET
 For Fiscal Year Ending June 30, 2023

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual Through	Remaining Through	Final Budget	Operating Budget	% Change
		6/30/2021	3/31/2022	6/30/2022	6/30/2022	6/30/2023	from 6/30/2022
Regular Transportation Services							
Aide/Attendant/Monitor Salaries	50115 2720	\$ 79	\$ 2,956	\$ 1,044	\$ 6,000		(100.00)%
Bus Driver Salaries	50116 2720	1,808,898	1,073,688	711,312	2,028,555	2,060,305	1.57%
Substitute Salaries	50124 2720	94,560	79,914	44,086	200,000	200,000	
Rental of Vehicles	50442 2720	1,615,497	1,357,279	462,721	1,903,700	1,954,400	2.66%
Fleet Insurance	50523 2720				165,500	182,050	10.00%
Operational Allowance	50583 2720	(30,214)	(35,908)	(12,966)		600	NPB
Materials & Supplies	50610 2720	1,111	4,220		5,000	5,000	
Fuel	50626 2720	469,640	431,109	309,891	677,870	881,231	30.00%
Miscellaneous	50890 2720	2,635	686	714	9,400	9,500	1.06%
Employee Benefits							NPB
Group Insurance	50210 2720	333,960	185,805	129,195	357,801	389,255	8.79%
Social Security	50220 2720	3,337	3,098	2,002	9,226	9,114	(1.21)%
Medicare	50225 2720	23,818	15,343	9,757	27,146	27,695	2.02%
Louisiana Teacher Retirement	50231 2720	11,557	4,877	4,423	10,363	10,424	0.59%
Louisiana School Employee Retirement	50233 2720	500,612	319,051	205,949	558,283	559,293	0.18%
Unemployment Compensation	50250 2720	107	590				NPB
Workmen's Compensation	50260 2720	169,937	102,715	67,285	194,970	131,010	(32.81)%
Health Benefits (retirees)	50270 2720	85,683	62,549	21,951	86,500	90,000	4.05%
Accumulated Sick Leave Severance Pay	50281 2720	5,672	2,910	2,890	9,500	9,500	
Special Needs Transportation Services							
Aide/Attendant/Monitor Salaries	50115 2730	183,454	116,202	69,798	355,640	282,090	(20.68)%
Bus Driver Salaries	50116 2730	159,076	96,281	58,719	164,460	170,265	3.53%
Rental of Vehicles	50442 2730	167,844	149,075	60,925	198,180	199,000	0.41%
Substitute Salaries	50124 2730				11,000	11,000	
Fleet Insurance	50523 2730				11,820	13,000	9.98%
Operational Allowance	50583 2730	4,524			8,488	8,500	0.14%
Fuel	50626 2730	52,182	36,065	30,935	72,130	86,556	20.00%
Employee Benefits							NPB
Group Insurance	50210 2730	62,071	33,204	21,796	69,718	63,344	(9.14)%
Social Security	50220 2730	751	470	350	682	682	
Medicare	50225 2730	4,115	1,490	2,655	6,617	5,833	(11.85)%
Louisiana Teacher Retirement	50231 2730	23,114	16,112	9,388	3,906	4,045	3.56%
Louisiana School Employee Retirement	50233 2730	65,254	24,163	35,837	134,236	169,505	26.27%
Workmen's Compensation	50260 2730	24,747	14,349	8,951	47,240	20,147	(57.35)%
Health Benefits (retirees)	50270 2730	20,423	15,365	5,135	20,400	22,000	7.84%
Accumulated Sick Leave Severance Pay	50281 2730				1,861	1,861	
Total Student Transportation Services		6,166,065	4,338,145	2,344,229	7,713,927	7,946,656	3.02%

Central Services:

Planning, Research, Development and							
Employee Benefits							
Group Insurance	50210 2810	-	-	-	-	-	NPB
Medicare	50225 2810	118					NPB
Workmen's Compensation	50260 2810	58					NPB
Health Benefits (retirees)	50270 2810	45,369	30,226	9,974	46,000	46,000	
Accumulated Annual Leave Severance Pay	50282 2810	8,136			8,000	8,000	
Information Services							
Supervisor/Coordinators Salaries	50111 2820	9,900					NPB
Clerical/Secretarial Personnel Salaries	50114 2820	27,173	24,410	8,138	32,548	33,611	3.27%
Other Salaries	50100 2820	17,797	16,137	5,463	20,978	21,552	2.74%
Materials and Supplies	50610 2820	2,723	6,207	7,993	315,000	15,000	(95.24)%
Employee Benefits							
Group Insurance	50210 2820	1,920	974	326	1,302	1,299	(0.23)%
Medicare	50225 2820	821	572	193	755	778	3.05%
Louisiana Teacher Retirement	50231 2820	14,156	10,218	3,482	13,489	13,681	1.42%
Workmen's Compensation	50260 2820	414	288	97	379	380	0.26%
Accumulated Sick Leave Severance Pay	50281 2820	3,507					NPB
Personnel (Human Resources) Services							
Personnel/Human Resource Director Salaries	50111 2831	101,910	71,712	24,038	95,616	98,604	3.13%
Other Personnel Services Supervisors	50111 2830	86,576	67,212	17,604	84,816	92,352	8.89%
Clerical/Secretarial Personnel Salaries	50114 2830	163,788	154,735	44,785	185,780	190,674	2.63%

LAFOURCHE PARISH SCHOOL BOARD
 OPERATING BUDGET
 For Fiscal Year Ending June 30, 2023

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual Through	Remaining Through	Final Budget	Operating Budget	% Change
		6/30/2021	3/31/2022	6/30/2022	6/30/2022	6/30/2023	from 6/30/2022
Fingerprinting and Background Check	50339 2830	\$ 87,320	\$ 16,878	\$ 32,522	\$ 43,000	\$ 43,000	
Purchased Professional and Technical Services	50300 2830	84,589	59,365	54,635	96,800	101,800	5.17%
Advertising and Public Notices	50540 2830	54,544	23,451	10,949	42,300	42,300	
Travel Expense Reimbursement	50582 2830	532	5,970	1,380	16,600	16,600	
Materials and Supplies	50610 2830	2,646	160		3,800	3,800	
Other Miscellaneous Expenditures	50800 2830	9,056	9,113	6,412	9,630	9,630	
Employee Benefits							
Group Insurance	50210 2830	35,618	26,810	8,829	35,639	31,062	(12.84)%
Social Security	50220 2830	505	657	243	850	973	14.47%
Medicare	50225 2830	4,612	3,862	1,238	4,790	5,057	5.57%
Louisiana Teacher Retirement	50231 2830	63,567	61,271	22,044	64,740	90,752	40.18%
Workmen's Compensation	50260 2830	2,501	2,085	715	2,487	2,465	(0.88)%
Accumulated Annual Leave Severance Pay	50282 2830			2,120	16,500	16,500	
Administrative Technical Services (Data Processing)							
Supervisor/Coordinator Salaries	50111 2840	74,170	57,114	19,086	77,520	78,888	1.76%
System Analysts Salaries	50118 2842	164,558	133,047	44,453	241,046	197,256	(18.17)%
Computer Operators Salaries	50119 2844	268,690	51,099		38,670		(100.00)%
Other Data Processing Salaries	50100 2840		142,707	101,293	248,057	318,110	28.24%
Purchased Technical Services	50340 2840	129,759	82,828	282,172	712,813	712,813	
Repairs and Maintenance Services	50430 2840						NPB
Communications (phone, internet, postage)	50530 2840	398,039	399,656	162,744	687,478	687,478	
Travel Expense Reimbursement	50582 2840	10,560	10,231	4,579	13,810	13,810	
Technology-Related Supplies	50615 2840	218,412	106,219	557,781	562,180	229,194	(59.23)%
Technology Software	50735 2840	308,217	334,295		335,472	335,472	
Employee Benefits							
Group Insurance	50210 2840	40,551	26,534	8,466	41,865	33,167	(20.78)%
Medicare	50225 2840	6,861	5,381	1,699	7,263	8,239	13.44%
Louisiana Teacher Retirement	50231 2840	122,146	96,546	29,754	127,139	148,312	16.65%
Workmen's Compensation	50260 2840	3,632	2,802	878	3,781	3,544	(6.27)%
Health Benefits (retirees)	50270 2840	10,935	11,636	4,464	11,600	20,000	72.41%
Accumulated Sick Leave Severance Pay	50281 2840	3,072	4,028	4,172	3,100	3,100	
Accumulated Annual Leave Severance Pay	50282 2840		6,687		7,000	7,000	
Other Central Service Services							
All Other Salaries - Central Services	50100 2890	38,846	25,199	10,001	37,560	37,020	(1.44)%
Employee Benefits							
Group Insurance	50210 2890	1,808	2,397	1,203	98	4,763	4,760.20%
Social Security	50220 2890	697	467	233	664	695	4.67%
Medicare	50225 2890	545	345	145	546	505	(7.51)%
Louisiana Teacher Retirement	50231 2890	3,286	4,451	1,649	6,769	6,401	(5.44)%
Workmen's Compensation	50260 2890	276	179	71	266	178	(33.08)%
Health Benefits (retirees)	50270 2890	4,882	5,746	1,954	7,700	7,700	
Total Central Services		2,639,800	2,101,910	1,499,975	4,314,196	3,739,515	(13.32)%
Total Support Service Expenditures		36,299,072	25,101,492	17,413,245	45,172,299	46,405,315	2.73%
NON-INSTRUCTIONAL SERVICES							
Food Service Programs:							
Other Miscellaneous Expenditures	50800 3100				4,000	4,000	
Employee Benefits							
Group Insurance	50210 3100						NPB
Unemployment Compensation	50250 3100	336	1,886	5,414			
Workers Compensation	50260 3100						NPB
Health Benefits (retirees)	50270 3100	4,215	3,161	1,059	4,300	4,300	
Total Food Service		4,551	5,048	6,472	8,300	8,300	
Community Service Programs:							
Agriculture Extension	50330 3300	12,560	9,420	3,140	12,560	12,560	
Total Community Service		12,560	9,420	3,140	12,560	12,560	
Total Non-Instructional Services		17,111	14,468	9,612	20,860	20,860	
FACILITY ACQUISITION AND CONSTRUCTION SERVICES:							

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
Architect/Engineering Services	50334 4300	\$ 92,938	\$ 289,550	\$ 5,162,451	\$ 106,725	\$ 3,079,018	2,785.00%
Building Improvements - Renovate/Remodel	50450 4600	(179)		1,050		10,993,665	NPB
Building Acquisition and Construction	50450 4500						NPB
Other Purchased Property Services	50400 4900						NPB
Materials and Supplies	50610 4900	4,445					NPB
Total Facility Acquisition and Construction		97,203	289,550	5,163,501	106,725	14,072,683	13,085.93%
DEBT SERVICE:							
Interest (long-term)	50830 5100	21,150		-	-	-	NPB
Redemption of Principal	50831 5100	470,000					NPB
Total Debt Service		491,150					NPB
Appropriations to Type 1 Charter Schools		9,799,538	7,389,373	2,714,737	9,799,538	10,104,108	3.11%
Total Expenditures		111,920,813	72,111,394	51,261,162	125,859,372	143,212,056	13.79%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(7,417,150)	(2,354,417)	(20,064,884)	(20,356,653)	(41,460,017)	103.67%
OTHER FINANCING SOURCES (USES): SOURCES:							
Transfers of Indirect Cost (Received)	45210 0000	1,970,270	1,971,498	528,502	2,970,406	6,597,860	122.12%
Operating Transfers In Salaries	45220 0000	23,230,433		19,692,189	20,295,865	22,814,378	12.41%
Operating Transfers In - Charter Schools	45220 0000			4,515,585	4,704,538		(100.00)%
Proceeds - Disposal of Real/Personal Property	45300 0000	14,670					NPB
Indirect Costs - Non-public Textbook	50933 5200					(3,235)	
Operating Transfer Out - Group Health	50932 5200					(3,500,000)	
Operating Transfer Out - Medicaid Fund	50932 5200				(535,413)	(230,000)	(57.04)%
Total Other Financing Sources (Uses)		25,215,373	1,971,498	24,736,276	27,435,396	25,679,003	(6.40)%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		17,798,222	(382,919)	4,671,392	7,078,743	(15,781,014)	(322.94)%
BEGINNING FUND BALANCE		19,870,376	37,668,598		37,668,598	44,747,341	18.79%
ENDING FUND BALANCE		\$ 37,668,598	\$ 37,285,679	\$ 4,671,392	\$ 44,747,341	\$ 28,966,327	(35.27)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 2

101 Safety Tax Fund

DESCRIPTION	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Ad Valorem Taxes - Renewable	41112 0000	\$ 3,862,317	\$ 24,761	\$ 2,874,837	\$ 3,793,959	\$ 2,899,598	(23.57)%
Interest on Investments	41510 0000	1,157	37	863	900		(100.00)%
Total Revenues		3,863,474	24,798	2,875,700	3,794,859	2,899,598	(23.59)%
EXPENDITURES FOR:							
INSTRUCTION:							
Other Education:							
Alternative School Programs							
Purchased Professional Services	50300 1480		10,544	329,556	380,000	15,500	(95.92)%
Total Other Education			10,544	329,556	380,000	15,500	(95.92)%
NPB							
Total Instruction Expenditures			10,544	329,556	380,000	15,500	(95.92)%
SUPPORT SERVICES:							
General Administration:							
Board of Education Services							
Pension Fund Deduction	50313 2315	123,132		123,132	123,132	92,349	(25.00)%
Audit Services	50333 2311	1,800	1,885	244	2,000	2,200	10.00%
Total General Administration		124,933	1,885	123,376	125,132	94,549	(24.44)%
Operation and Maintenance of Plant Services							
Supervisor Salaries	50111 2620	60,715	8,901		65,276		(100.00)%
Other Salaries	50100 2600		14,149	8,533		35,627	NPB
Operation and Maintenance of Buildings							NPB
Repairs and Maintenance Services	50430 2620			365,000			NPB
Care and Upkeep of Grounds							NPB
Supplies	50600 2630						NPB
Safety and Security							NPB
Purchased Technical Services	50340 2660				500,000	350,000	(30.00)%
Other Purchased Property Services	50400 2660	362,654	251,481	73,519	325,000		(100.00)%
Other Purchased Services	50500 2660	12,941	892	12,108	40,000	33,500	(16.25)%
Technology-Related Supplies	50615 2660	388,278	34,864	15,136	475,000	350,000	(26.32)%
Materials and Supplies	50610 2660	364,826	41,832	12,148	665,000	365,000	(45.11)%
Technology Software	50735 2660						NPB
Employee Benefits							NPB
Group Insurance	50210 2600	155	2,624	1,581	158	9,431	5,868.99%
Medicare	50225 2600	850	290	628	918	453	(50.65)%
Teachers Retirement System	50231 2600	15,665	5,809	10,191	16,450	8,836	(46.29)%
Workers Compensation	50260 2600	431	164	286	461	162	(64.86)%
Total Operation and Maintenance of Plant Services		1,206,515	361,006	499,130	2,088,263	1,153,009	(44.79)%
Student Transportation Services:							
Supervision of Transportation Services							
Technology Software	50735 2710						NPB
Total Student Transportation Services							NPB
Total Support Service Expenditures		1,331,448	362,891	622,506	2,213,395	1,247,558	(43.64)%
FACILITY ACQUISITION AND CONSTRUCTION:							
Architect/Engineering Services	50334 4300	44,457	60,605	89,395	150,000	89,400	(40.40)%
Building Improvements - Renovate/Remodel	50450 4600	1,366,828	12,000	1,276,000	1,350,000	1,272,000	(5.78)%
Advertising and Public Notices	50540 4600		235	465	700	500	(28.57)%
Materials and Supplies	50610 4600	83,501		135,945	100,000	100,000	
Total Facility Acquisition and Construction		1,494,786	72,841	1,501,804	1,600,700	1,461,900	(8.67)%
Total Expenditures		2,826,234	446,276	2,453,867	4,194,095	2,724,958	(35.03)%

LAFOURCHE PARISH SCHOOL BOARD
 OPERATING BUDGET
 For Fiscal Year Ending June 30, 2023

Schedule 2

101 Safety Tax Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 1,037,240	\$ (421,477)	\$ 421,833	\$ (399,236)	\$ 174,640	(143.74)%
OTHER FINANCING SOURCES (USES):							
Operating Transfers Out - Charter Schools	50932 5200	(665,589)		(665,589)	(665,600)		(100.00)%
Total Other Financing Sources (Uses)		(665,589)	-	(665,589)	(665,600)	-	(100.00)%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		371,651	(421,477)	(243,756)	(1,064,836)	174,640	(116.40)%
BEGINNING FUND BALANCE		4,949,864	5,321,515		5,321,515	4,256,679	(20.01)%
ENDING FUND BALANCE		\$ 5,321,515	\$ 4,900,038	\$ (243,756)	\$ 4,256,679	\$ 4,431,319	4.10%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 3

102 Salary Supplement Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>	
REVENUES FROM:								
LOCAL SOURCES:								
Parishwide								
Ad Valorem Taxes - Renewable	41112 0000	\$ 7,232,271	\$ 46,421	\$ 5,383,136	\$ 7,104,247	\$ 5,429,557	(23.57)%	
Interest on Investments	41510 0000	780	1,249	600	450	1,850	311.11%	
Net Change in Fair Value of Investments	41530 0000						NPB	
Total Revenues		7,233,051	47,670	5,383,736	7,104,697	5,431,407	(23.55)%	
EXPENDITURES FOR:								
SUPPORT SERVICES:								
General Administration:								
Board of Education Services								
Pension Fund Deduction	50313 2310	230,565			230,565	172,924	(25.00)%	
Audit Services	50333 2310	1,432	1,350	250	1,450	1,525	5.17%	
Total General Administration		231,997	1,350	250	232,015	174,449	(24.81)%	
Business Services:								
Fiscal Services								
Technical Services	50340 2510			320	320	320		
Total Business Services				320	320	320		
Total Expenditures		231,997	1,350	570	232,335	174,769	(24.78)%	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			7,001,054	46,321	5,383,166	6,872,362	(23.51)%	
OTHER FINANCING SOURCES (USES):								
Operating Transfers Out - Salaries	50932 5200	(6,531,983)		(4,781,799)	(4,781,799)	(4,123,684)	(13.76)%	
Operating Transfers Out - Charter Schools	50932 5200			(1,311,622)	(1,311,622)	(1,131,104)	(13.76)%	
Total Other Financing Sources (Uses)		(6,531,983)		(6,093,421)	(6,093,421)	(5,254,788)	(13.76)%	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			469,071	46,321	(710,255)	778,941	1,850	(99.76)%
BEGINNING FUND BALANCE			889,129	1,358,200		1,358,200	2,137,141	57.35%
ENDING FUND BALANCE			\$ 1,358,200	\$ 1,404,521	\$ (710,255)	\$ 2,137,141	\$ 2,138,991	0.09%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 4

103 Air Conditioning Maintenance Fund

DESCRIPTION	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Ad Valorem Taxes - Renewable	41112 0000	\$ 7,232,271	\$ 46,421	\$ 5,383,136	\$ 7,104,247	\$ 5,429,557	(23.57)%
Interest on Investments	41510 0000	1,094	764	236	1,000		(100.00)%
Total Revenues		7,233,365	47,186	5,383,371	7,105,247	5,429,557	(23.58)%
EXPENDITURES FOR:							
SUPPORT SERVICES:							
General Administration:							
Board of Education Services							
Pension Fund Deduction	50313 2310	230,564		230,565	230,565	172,924	(25.00)%
Audit Services	50333 2310	3,021	2,623	402	3,025	3,025	
Total General Administration		233,585	2,623	230,967	233,590	175,949	(24.68)%
Business Services:							
Fiscal Services							
Accountant/Auditor/Budget Analyst	50118 2510	15,226	12,192	4,064	16,256	16,832	3.54%
Technical Services	50340 2510				500	500	
Employee Benefits							
Group Insurance	50210 2510	2,196	1,648	552	2,198	2,199	0.05%
Medicare	50225 2510	181	147	53	197	204	3.55%
Teachers Retirement System	50231 2510	3,928	3,072	1,028	4,097	4,174	1.88%
Workmen's Compensation	50260 2510	108	87	28	115	115	
Total Business Services		21,639	17,146	5,725	23,363	24,024	2.83%
Operation and Maintenance of Plant Services							
Supervisor Salaries	50111 2610	56,654	43,301	14,434	57,735	59,334	2.77%
Skilled Craftsman Salaries	50117 2690	907,400	738,431	256,456	994,887	1,111,603	11.73%
Operation and Maintenance of Buildings							
Building Repairs and Maintenance Services	50430 2620	331,496	247,016	118,984	500,000	400,000	(20.00)%
Building Repairs and Maintenance Supplies	50610 2620	429,101	378,059	165,941	350,000	500,000	42.86%
Electricity	50622 2620	2,020,011	1,407,261	592,739	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	15,234	13,824	17,176	31,000	40,000	29.03%
Employee Benefits							
Group Insurance	50210 2690	120,301	91,274	48,715	139,989	143,116	2.23%
Medicare	50225 2690	12,881	10,187	3,229	13,416	15,135	12.81%
Teachers Retirement System	50231 2690	9,563		11,709	11,709		(100.00)%
Louisiana School Employee Retirement	50233 2690	264,454	224,623	76,581	301,204	323,179	7.30%
Workmen's Compensation	50260 2690	68,328	54,843	18,023	72,866	67,544	(7.30)%
Health Benefits (Retirees)	50270 2690	51,966	43,364	14,636	55,000	60,000	9.09%
Sick Leave Severance Pay	50281 2690	9,833					NPB
Annual Leave Severance Pay	50282 2690	18,336	2,537	1,347			NPB
Total Operation and Maintenance of Plant Services		4,315,557	3,254,719	1,339,971	4,577,806	4,769,911	4.20%
Total Support Service Expenditures		4,570,782	3,274,488	1,576,663	4,834,759	4,969,884	2.79%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 4

103 Air Conditioning Maintenance Fund

DESCRIPTION	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
FACILITY ACQUISITION AND CONSTRUCTION:							
Architect/Engineering Services	50334 4300						NPB
Building Improvements - Renovate/Remodel	50450 4600	\$ 256,067	\$ -	\$ -	\$ 375,000	\$ 325,000	(13.33)%
Total Facility Acquisition and Construction		256,067	-	-	375,000	325,000	(13.33)%
Total Expenditures		4,826,849	3,274,488	1,576,663	5,209,759	5,294,884	1.63%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
		2,406,516	(3,227,302)	3,806,709	1,895,488	134,673	(25.22)%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In -							
Operating Transfers Out - Charter Schools	50932 5200	(1,846,800)		(1,846,800)	(1,846,800)		(100.00)%
Total Other Financing Sources (Uses)		(1,846,800)		(1,846,800)	(1,846,800)		
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES							
		559,716	(3,227,302)	1,959,909	48,688	134,673	
BEGINNING FUND BALANCE							
		2,781,046	3,340,762		3,340,762	3,389,450	
ENDING FUND BALANCE							
		\$ 3,340,762	\$ 113,460	\$ 1,959,909	\$ 3,389,450	\$ 3,524,123	

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 5

104 Retirement Supplement Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Ad Valorem Taxes - Renewable	41112 0000	\$ 1,931,169	\$ 12,396	\$ 1,437,413	\$ 1,896,989	\$ 1,449,809	(23.57)%
Interest on Investments	41510 0000	201	329	200			NPB
Total Revenues		1,931,370	12,725	1,437,613	1,896,989	1,449,809	(23.57)%
EXPENDITURES FOR:							
SUPPORT SERVICES:							
General Administration:							
Board of Education Services							
Pension Fund Deduction	50313 2310	61,566		\$ 61,566	61,566	46,175	(25.00)%
Audit Services	50333 2310	382	360	\$ 25	385	420	9.09%
Total General Administration		61,948	360	61,591	61,951	46,595	(24.79)%
Total Expenditures		61,948	360	61,591	61,951	46,595	(24.79)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,869,422	12,365	1,376,022	1,835,038	1,403,214	(23.53)%
OTHER FINANCING SOURCES (USES):							
Operating Transfers Out - Salaries	50932 5200	(1,744,161)		\$ (1,835,038)	(1,835,038)	(1,403,214)	(23.53)%
Total Other Financing Sources (Uses)		(1,744,161)		(1,835,038)	(1,835,038)	(1,403,214)	(23.53)%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		125,261	12,365	(459,016)			NPB
BEGINNING FUND BALANCE		209,765	335,026		335,026	335,026	
ENDING FUND BALANCE		\$ 335,026	\$ 347,391	\$ (459,016)	\$ 335,026	\$ 335,026	

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 6

011 1995 Sales Tax Salary Restricted Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>	
REVENUES FROM:								
LOCAL SOURCES:								
Parishwide								
Sales and Use Taxes	41131 0000	\$ 14,840,457	\$ 10,731,166	\$ 1,439,840	\$ 13,423,503	\$ 15,798,651	17.69%	
Interest on Investments	41510 0000	4,786	5,158	(808)	3,500	6,000	71.43%	
Net Increase from Investments	41530 0000						NPB	
Total Revenues		14,845,243	10,736,324	1,439,032	13,427,003	15,804,651	17.71%	
EXPENDITURES FOR:								
SUPPORT SERVICES:								
General Administration:								
Board of Education Services								
Audit Services	50333 2310	2,309	4,475	625	2,300	5,050	119.57%	
Total General Administration		2,309	4,475	625	2,300	5,050	119.57%	
Business Services								
Fiscal Services								
Purchased Technical Services	50340 2510				325	325		
Total Business Services					325	325		
Total Expenditures		2,309	4,475	625	2,625	5,375	104.76%	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			14,842,934	10,731,849	1,438,407	13,424,378	15,799,276	17.69%
OTHER FINANCING SOURCES (USES):								
Operating Transfers Out - Salaries	50932 5200	(12,084,800)		(11,048,885)	(11,048,885)	(13,004,384)	17.70%	
Operating Transfers Out - Charter Schools	50932 5200			(2,374,618)	(2,374,618)	(2,794,892)	17.70%	
Total Other Financing Sources (Uses)		(12,084,800)		(13,423,503)	(13,423,503)	(15,799,276)	17.70%	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			2,758,134	10,731,849	(11,985,096)	875	(0) (100.01)%	
BEGINNING FUND BALANCE			1,142,914	3,901,048		3,901,048	3,901,923	0.02%
ENDING FUND BALANCE			\$ 3,901,048	\$ 14,632,897	\$ (11,985,096)	\$ 3,901,923	\$ 3,901,923	(0.00)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 7

012 1995 Sales Tax Textbook Restricted Fund

DESCRIPTION	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Sales and Use Taxes	41131 0000	\$ 872,968	\$ 631,245	\$ 280,234	\$ 789,618	\$ 929,332	17.69%
Interest	41510 0000	99	68			95	NPB
Total Revenues		873,067	631,313	280,234	789,618	929,427	17.71%
EXPENDITURES:							
INSTRUCTION:							
Regular Programs:							
Communication	50500 1100	451,697	95,175		232,193	100,000	
Textbooks/Workbooks	50642 1100	248,564	346,506	188	300,000	350,000	16.67%
Total Regular Instruction		700,261	441,681	188	532,193	450,000	(15.44)%
General Administration:							
Board of Education Services							
Audit Services	50333 2310	321	464	61	325	525	61.54%
Total General Administration		321	464	61	325	525	61.54%
Total Expenditures		700,582	442,145	248	532,518	450,525	(15.40)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		172,485	189,168	279,986	257,100	478,902	86.27%
OTHER FINANCING SOURCES (USES):							
Operating Transfers Out - Charter Schools	50932 5200	(257,100)		(257,100)	(257,100)	(257,100)	
Total Other Financing Sources (Uses)		(257,100)		(257,100)	(257,100)	(257,100)	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		(84,615)	189,168	22,886		221,802	NPB
BEGINNING FUND BALANCE		311,663	227,048		227,048	227,048	
ENDING FUND BALANCE		\$ 227,048	\$ 416,216	\$ 22,886	\$ 227,048	\$ 448,850	97.69%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 8

013 1995 Sales Tax Technology Restricted Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Sales and Use Taxes	41131 0000	\$ 1,745,936	\$ 1,262,490	\$ 560,468	\$ 1,579,236	\$ 1,858,665	17.69%
Interest	41510 0000	191	279	221			
Rentals	41910 0000						NPB
Refund of Prior Year Expenditure - E-Rate	41993 0000						NPB
Total Revenues		1,746,127	1,262,769	560,689	1,579,236	1,858,665	17.69%
EXPENDITURES:							
SUPPORT SERVICES:							
General Administration:							
Board of Education Services							
Audit Services	50333 2310	1,081	606	80	1,200	1,500	25.00%
Total General Administration		1,081	606	80	1,200	1,500	25.00%
Central Services:							
Administrative Technical Services							
Other Salaries - Administrative Technical Services	50100 2840	294,765	158,905	82,095	420,495	373,720	(11.12)%
Other Purchased Services	50530 2840	414,665	46,043	604,000	500,000	500,000	
Technology-Related Supplies	50615 2840	147,731	180,273	119,727	300,000	500,000	66.67%
Technology-Related Software	50735 2840						NPB
Employee Benefits							NPB
Group Insurance	50210 2840	44,573	27,130	15,870	78,770	67,987	(13.69)%
Medicare	50225 2840	3,694	1,943	1,100	5,078	4,590	(9.61)%
Louisiana Teacher Retirement	50231 2840	75,120	40,852	22,000	100,989	92,681	(8.23)%
Workers Compensation	50260 2840	2,085	1,128	700	2,774	1,612	(41.89)%
Total Central Services		982,633	456,274	845,492	1,408,106	1,540,590	9.41%
Total Expenditures		983,714	456,880	845,572	1,409,306	1,542,090	9.42%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		762,413	805,889	(284,883)	169,930	316,575	86.30%
OTHER FINANCING SOURCES (USES):							
Operating Transfers Out - Charter Schools	50932 5200	(100,000)		(100,000)	(100,000)	(100,000)	
Total Other Financing Sources (Uses)		(100,000)		(100,000)	(100,000)	(100,000)	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		662,413	805,889	(384,883)	69,930	216,575	209.70%
BEGINNING FUND BALANCE		937,927	1,600,340		1,600,340	1,670,270	4.37%
ENDING FUND BALANCE		\$ 1,600,340	\$ 2,406,229	\$ (384,883)	\$ 1,670,270	\$ 1,886,845	12.97%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 9

004 Medicaid Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Interest on Investments	41510 0000	\$ 93	\$ 231	\$ 100	\$		NPB
Medicaid (Therapy Services)	41991 0000	1,435,747	63,046	778,953	841,999	1,258,469	49.46%
Total Revenues		1,435,839	63,277	779,053	841,999	1,258,469	49.46%
EXPENDITURES FOR:							
INSTRUCTION:							
Special Education Programs							
Special Education Programs - Special Needs							
Materials & Supplies	50610 1210	7,649		350		350	NPB
Total Special Education Programs		7,649		350		350	NPB
SUPPORT SERVICES:							
Pupil Support Services:							
Health Services - All Students							
Nurse Salaries	50118 2134	722,189	436,380	311,620	818,000	831,260	1.62%
Health Service Clerical/Secretarial Salaries	50114 2130	32,547	25,418	8,474	33,892	34,955	3.14%
Other Salaries	50100 2130	146,068	90,570	62,630	180,985	185,122	2.29%
Purchased Professional and Technical Services	50300 2130		851	649		1,520	NPB
Travel Expense Reimbursement	50582 2130	3,497	3,052	1,300		5,206	NPB
Materials and Supplies	50610 2130	30,990	8,574	5,426		14,330	NPB
Employee Benefits							
Group Insurance	50210 2130	71,005	39,502	29,498	86,409	81,922	(5.19)%
Medicare	50225 2130	11,976	7,386	5,614	13,648	13,983	2.45%
Louisiana Teacher Retirement	50231 2130	231,990	139,791	95,209	260,294	260,731	0.17%
Workmen's Compensation	50260 2130	6,341	3,922	2,778	7,288	6,651	(8.74)%
Sick Leave Severance Pay	50281 2130						NPB
Speech Pathology & Audiology - Special Needs							
Supervisor Salaries	50111 2151	28,936	17,187	11,813	30,295	31,213	3.03%
Employee Benefits							
Group Insurance	50210 2150	2,377	1,388	992	2,376	2,381	0.21%
Medicare	50225 2150	394	233	180	413	424	2.66%
Louisiana Teacher Retirement	50231 2150	7,465	4,331	3,302	7,633	7,741	1.41%
Workmen's Compensation	50260 2150	205	122	91	213	214	0.47%
Occupational Therapy and Related Services							
Travel Expense Reimbursement	50582 2160	2,917	2,262	1,763		4,010	NPB
Total Pupil Support Services		1,298,898	780,971	541,337	1,441,446	1,481,663	2.79%
Instructional Staff Services:							
Staff Training Services - Special Education							
Travel Expense Reimbursement	50582 2232		1,200			1,200	NPB
Staff Training Services - Other Special Instruction							
Purchased Professional and Technical Services	50300 2234		1,953				NPB
Other Purchased Services	50500 2234	2,506				1,955	NPB
Total Instructional Staff Services		2,506	3,153			3,155	NPB
General Administration Services							
Board of Education Services							

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 9

004 Medicaid Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
Audit Services	50333 2310	839	900	200		1,100	NPB
Total General Administration Services		839	900	200		1,100	NPB
Operation and Maintenance of Plant Services							
Care and Upkeep of Equipment							
Other Purchased Property Services	50400 2640	\$ 2,400			\$	\$	NPB
Safety and Security							
Other Purchased Services	50500 2660		181	119		280	NPB
Total Operation and Maintenance of Plant Services		2,400	181	119		280	NPB
Central Services:							
Administrative Technical Services							
Materials and Supplies	50610 2840		309			320	NPB
Total Central Services			309			320	NPB
Total Support Service Expenditures		1,304,642	785,514	541,656	1,441,446	1,486,518	3.13%
Total Expenditures		1,312,291	785,514	542,006	1,441,446	1,486,868	3.15%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		123,548	(722,236)	237,047	(599,447)	(228,399)	(61.90)%
OTHER FINANCING USES:							
Operating Transfers In - General Fund	45220 0000			535,413	535,413	230,000	(57.04)%
Total Other Financing Uses				535,413	535,413	230,000	(57.04)%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		123,548	(722,236)	772,460	(64,034)	1,601	(102.50)%
BEGINNING FUND BALANCE		898,862	1,022,410		1,022,410	958,376	(6.26)%
ENDING FUND BALANCE		\$ 1,022,410	\$ 300,174	\$ 772,460	\$ 958,376	\$ 959,977	0.17%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 10

014 Major Maintenance Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Interest	41510 0000	\$ 96	\$ 97	\$ 44	\$	\$	NPB
Earnings on 16th Section Property	41541 0000	9,871	3,205		2,300	3,200	39.13%
Total Revenues		9,967	3,302	44	2,300	3,200	39.13%
EXPENDITURES FOR:							
SUPPORT SERVICES:							
General Administration:							
Board of Education Services							
Audit Services	50333 2310	367	313	42	375	375	
Total General Administration		367	313	42	375	375	
Operation and Maintenance of Plant Services							
Operation and Maintenance of Buildings							
Purchased Professional Services	50300 2620						
Other Equipment	50700 2600						
Total Operation and Maintenance of Plant Services							
FACILITY ACQUISITION AND CONSTRUCTION SERVICES:							
Architect/Engineering Services	50334 4300		16,095				NPB
Other Purchased Property Services	50400 4900						NPB
Total Facility Acquisition and Construction			16,095				NPB
Total Expenditures		367	16,408	42	375	375	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		9,599	(13,106)	2	1,925	2,825	46.75%
BEGINNING FUND BALANCE		(140,849)	(131,250)		(131,250)	(129,325)	(1.47)%
ENDING FUND BALANCE		\$ (131,250)	\$ (144,355)	\$ 2	\$ (129,325)	\$ (126,500)	(2.18)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 11

015 Sixteenth Section Land Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide							
Interest on Investments	41510 0000	\$ 171	\$ 111	\$ 49	\$	\$	NPB
Earnings on 16th Section Property	41541 0000	43,186	57,280	6,220	40,000	63,000	57.50%
Judgements - Local	41935 0000	421,972					
Total Revenues		465,330	57,391	6,269	40,000	63,000	57.50%
EXPENDITURES FOR:							
SUPPORT SERVICES:							
General Administration:							
Board of Education Services							
Audit Services	50333 2310	28,571	13,057	12,443	29,000	26,000	(10.34)%
Advertising	50540 2310	544	975			1,000	NPB
Total General Administration		29,115	14,031	12,443	29,000	27,000	(6.90)%
Operation and Maintenance of Plant Services							
Care and Upkeep of Grounds							
Other Purchased Property Services	50400 2630						NPB
Supplies	50600 2630			4,040	4,040	4,040	
Total Operation and Maintenance of Plant Services				4,040	4,040	4,040	
Total Expenditures		29,115	14,031	16,483	33,040	31,040	(17.24)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		436,215	43,360	(10,215)	6,960	31,960	74.74%
BEGINNING FUND BALANCE		251,482	687,697		687,697	694,657	6,960
ENDING FUND BALANCE		\$ 687,697	\$ 731,057	\$ (10,215)	\$ 694,657	\$ 726,617	4.60%

**LAFORCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 12

105 Child Nutrition Fund

DESCRIPTION	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
REVENUES :							
LOCAL SOURCES:							
Parishwide							
Interest on Investments	41510 0000	\$ 3,448	\$ 2,540	\$ 2,260	\$ 20,000	\$ 3,500	(82.50)%
Food Service Income from Meals	41610 0000	241,659	133,528	50,472	1,200,000	200,000	(83.33)%
Food Service Income from Extra Sales	41620 0000	82	9	1	120,000		(100.00)%
Total Local Sources		245,189	136,076	52,734	1,340,000	203,500	(84.81)%
STATE SOURCES:							
Unrestricted							
State Public School Fund (MFP) - School Lunch	43110 0000	1,446,100	964,067	241,033	1,446,100	1,446,100	
Total State Sources		1,446,100	964,067	241,033	1,446,100	1,446,100	
FEDERAL SOURCES:							
Restricted - Through State:							
School Food Service - Section Four Reimbursement	44515 0760	13,621			450,000		(100.00)%
School Food Service - Section Eleven Reimbursement	44515 0761	101,526	4,103,926	2,496,739	3,500,000	5,800,000	65.71%
School Food Service - Snack Reimbursement	44515 0762	1,266	39,426	22,574	65,000	65,000	
School Food Service - Breakfast Reimbursement	44515 0763	40,668			1,300,000		(100.00)%
School Food Service - Breakfast Reimbursement	44515 0764		864,693			1,350,000	
School Food Service - Menu Certification Reimbursement	44515 0765	2,724					NPB
School Food Service - SFSP Operating	44515 0766	5,327,871	4,659		100,900		
School Food Service - Admin Rates	44515 0767	550,604	480			5,000	
Revenue for/on Behalf of LEA:							
Value of USDA Commodities	44920 0000	541,087	631,699	67,301	505,000	625,000	23.76%
Total Federal Sources		6,579,368	5,644,883	2,586,614	5,920,900	7,845,000	32.50%
Total Revenues		8,270,656	6,745,026	2,880,381	8,707,000	9,494,600	9.05%
EXPENDITURES FOR:							
SUPPORT SERVICES							
Operation and Maintenance of Plant Services							
Operation and Maintenance of Buildings							
Materials and Supplies	50610 2620				815	815	
Care and Upkeep of Equipment							
Repairs and Maintenance Services	50430 2640	16,142	4,442	14,558		25,000	NPB
Materials and Supplies	50610 2640	46,144	14,611	16,389	32,600	30,000	(7.98)%
Total Operation and Maintenance of Plant Services		62,286	19,053	30,947	33,415	55,815	(7.98)%
Central Services							
Administrative Technical Services							
System Analysts Salaries	50118 2842	13,518	10,547	3,516	14,063	14,552	3.48%
Employee Benefits							
Group Insurance	50210 2840	19	15	5	20	19	(5.00)%
Medicare	50225 2840	196	153	51	204	211	3.43%
Louisiana Teacher Retirement	50231 2840	3,488	2,658	886	3,544	3,609	1.83%
Workmen's Compensation	50260 2840	96	75	25	100	100	
Total Central Services		17,317	13,447	4,484	17,931	18,491	3.74%
Total Support Service Expenditures		79,604	32,500	35,431	51,346	74,306	44.72%
NON-INSTRUCTIONAL SERVICES							
Food Service Programs:							

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 12

105 Child Nutrition Fund

DESCRIPTION	Account #	Actual		Remaining		Operating		% Change from
		Actual 6/30/2021	Through 3/31/2022	Through 6/30/2022	Final Budget 6/30/2022	Budget 6/30/2023	6/30/2022	
Administrative Salaries	50111 3100	\$ 852,219	\$ 547,432	\$ 352,568	\$ 905,861	\$ 937,934		3.54%
Clerical/Secretarial Salaries	50114 3100	95,237	75,157	25,343	100,002	134,768		34.77%
Service Worker Salaries	50116 3100	1,943,014	1,176,730	794,270	2,493,329	2,926,941		17.39%
Substitute Salaries	50124 3100	-	-	-	-	-		NPB
Repairs and Maintenance Services	50430 3100	49,051	30,632	11,868	40,750	42,000		3.07%
Rental of Equipment and Vehicles	50442 3100	1,044	708	192	1,630	1,600		(1.84)%
Telephone and Postage	50530 3100	200	-	-	6,927	6,900		(0.39)%
Advertising	50540 3100	578	190	160	1,630	1,600		(1.84)%
Printing and Binding	50550 3100	1,708	1,054	-	4,075	4,000		(1.84)%
Travel Expense Reimbursement	50582 3100	4,368	4,037	1,763	16,300	8,200		(49.69)%
Materials and Supplies	50610 3100	293,590	259,792	111,208	244,500	300,000		22.70%
Energy (Gas, Electricity, etc.)	50620 3100	2,348	2,610	1,390	1,630	6,000		268.10%
Food - Purchased	50631 3100	2,134,429	2,040,084	709,916	2,200,500	2,500,000		13.61%
Food - Commodities	50632 3100	560,779	528,361	161,639	407,500	700,000		71.78%
Technology Software	50735 3100	30,963	31,164	-	25,265	25,000		(1.05)%
Equipment	50730 3100	45,320	168,474	9,526	59,495	65,000		9.25%
Miscellaneous	50890 3100	47,448	(4,189)	5,716	24,450	20,000		(18.20)%
Employee Benefits								
Group Insurance	50210 3100	463,486	261,590	173,410	604,991	609,129		0.68%
Social Security	50220 3100	10,185	7,552	4,448	8,854	-		(100.00)%
Medicare	50225 3100	35,065	22,565	14,935	42,880	44,101		2.85%
Louisiana Teacher Retirement	50231 3100	623,929	369,480	250,520	749,720	783,066		4.45%
Louisiana School Employee Retirement	50233 3100	13,862	10,496	4,504	24,889	52,490		110.90%
Workers Compensation	50260 3100	201,156	123,099	82,901	236,809	188,619		(20.35)%
Health Benefits (retirees)	50270 3100	250,662	182,049	57,951	265,000	265,000		
Sick Leave Severance Pay	50281 3100	13,616	6,288	-	-	-		NPB
Annual Leave Severance Pay	50282 3100	-	-	-	-	-		NPB
Total Food Service		7,674,255	5,845,354	2,774,229	8,466,987	9,622,348		13.65%
Total Non-Instructional Service Expenditures		7,674,255	5,845,354	2,774,229	8,466,987	9,622,348		13.65%
Total Expenditures		7,753,859	5,877,854	2,809,660	8,518,333	9,696,654		13.83%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		516,798	867,172	70,721	188,667	(202,054)		(207.10)%
OTHER FINANCING SOURCES (USES):								
Proceeds - Disposal Of Real/Personal Property	45300 0000	160	479	121	-	-		NPB
Operating Transfers Out - Charter Schools	50932 5200	-	-	-	-	-		NPB
Total Other Financing Sources (Uses)		160	479	121	-	-		NPB
EXCESS OF (DEFICIENCY) REVENUES AND OTHER SOURCES OVER EXPENDITURES		516,958	867,651	70,842	188,667	(202,054)		(207.10)%
BEGINNING FUND BALANCE		1,126,572	1,643,530	-	1,643,530	1,832,197		11.48%
ENDING FUND BALANCE		\$ 1,643,530	\$ 2,511,180	\$ 70,842	\$ 1,832,197	\$ 1,630,143		(11.03)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 13

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

DESCRIPTION:	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
REVENUES FROM:							
FEDERAL SOURCES:							
Unrestricted - Through State:							
The CARES Act - The Coronavirus Aid, Relief, and Economic Security Act	44290 0000	\$ 11,291,919	\$ 4,951,445	\$ 5,899,271	\$ 10,850,716	\$ 34,256,576	
Total Federal Revenue Sources		11,291,919	4,951,445	5,899,271	10,850,716	34,256,576	215.71%
Total Revenues		11,291,919	4,951,445	5,899,271	10,850,716	34,256,576	215.71%
EXPENDITURES FOR:							
INSTRUCTION:							
Regular Programs:							
Elementary Teacher Salaries	50112 1110	477,883	57,044	(57,044)		21,600	NPB
Other Instructional Salaries	50100 1100	677,277	4,120	(4,120)		5,392,700	NPB
Purchased Professional and Technical Services	50300 1100	2,400					NPB
Other Purchased Services	50500 1100	418,840	891,584	(452,931)	438,653	328,474	(25.12)%
Technology-Related Supplies	50615 1100	1,526,465				14,490	NPB
Materials and Supplies	50610 1100	29,791	50,367	(50,367)		1,158,193	NPB
Textbooks/Workbooks	50642 1100	369,091	393,783	(393,783)			NPB
Other Supplies	50600 1100	105,393	328,230	3,445,964	3,774,194	2,816,624	(25.37)%
Miscellaneous	50810 1100						NPB
Employee Benefits							NPB
Group Insurance	50210 1100					9,052	NPB
Social Security	50220 1100		236	(236)			NPB
Medicare	50225 1100	16,714	887	(887)		69,158	NPB
Louisiana Teacher Retirement	50231 1100	291,137	13,310	(13,310)		1,393,461	NPB
Louisiana School Employee Retirement	50233 1100						NPB
Workmen's Compensation	50260 1100	3,521	434	(434)		291	NPB
Total Regular Programs		3,918,512	1,739,995	2,472,852	4,212,847	11,204,043	165.95%
Special Education Programs:							
Teachers	50112 1200	\$89,362	\$22,106	(\$22,106)		\$791,279	NPB
Paraprofessionals	50115 1211	75,886	38,379	36,361	74,740	78,620	5.19%
Salaries	50100 1200	199,000					NPB
Communications	50500 1200					18,600	NPB
Materials and Supplies	50600 1200					285,377	NPB
Employee Benefits							NPB
Group Insurance	50210 1211	2,811	4,453	22,521	26,974	11,328	(58.00)%
Social Security	50220 1211						NPB
Medicare	50225 1211	5,258	829	(85)	744	12,480	1,577.42%
Louisiana Teacher Retirement	50231 1211	90,496	15,242	3,594	18,836	222,341	1,080.40%
Louisiana School Employee Retirement	50233 1211	287					NPB
Workmen's Compensation	50260 1211	1,171	485	43	528	5,914	1,020.08%
Total Special Education Programs		464,270	81,494	40,328	121,822	1,425,939	1,070.51%
Career and Technical Education Programs							
Salaries	50150 1300	\$65,918					NPB
Employee Benefits							
Medicare	50225 1300	956					NPB
Louisiana Teacher Retirement	50231 1300	16,749					NPB
Workmen's Compensation	50260 1300	180					NPB
Total Career and Technical Education Programs		83,803					NPB
Other Education:							
Co-curricular Activities							
Salaries	50100 1400	587,231	48,983	548,017	597,000	1,317,104	120.62%
Materials and Supplies	50610 1400	71,105	1,331	(1,331)		999,385	NPB
Employee Benefits							
Group Insurance	50210 1400			74,753	74,753		(100.00)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 13

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

DESCRIPTION:	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
Social Security	50220 1400	\$ 896	\$ 319	\$ (319)			NPB
Medicare	50225 1400	8,515	710	7,149	7,859	19,098	143.01%
Louisiana Teacher Retirement	50231 1400	143,465	9,422	141,022	150,444	330,749	119.85%
Louisiana School Employee Retirement	50233 1400	452	30	(30)			NPB
Louisiana State Employee Retirement	50239 1400	577	41	(41)			NPB
Workmen's Compensation	50260 1400	4,217	350	3,860	4,210	9,352	122.14%
Services	50320 1400	1,567				9,000	NPB
Repair and Maintenance Services	50400 1400					40,000	NPB
Other Communications	50530 1400		36,721	(36,721)			NPB
Travel Expense Reimbursement	50582 1400	2,422					NPB
Other Supplies	50600 1400	15,823					NPB
Other Equipment	50700 1400					75,000	NPB
Total Other Education Programs		836,270	97,908	736,358	834,266	2,799,688	235.59%
Special Programs:							
Salaries	50100 1500	124,313				30,240	NPB
Communications	50500 1500		5,425	(\$5,425)		6,090	NPB
Supplies	50600 1500		56,765	(\$56,765)		256,698	NPB
Employee Benefits							
Medicare	50225 1500	1,795				438	NPB
Louisiana Teacher Retirement	50231 1500	31,074				5,621	NPB
Workmen's Compensation	50260 1500	364				215	NPB
Total Special Programs		157,546	62,190	(62,190)		299,302	NPB
Pupil Support Services:							
Salaries	50100 2100	190,049	88,394	310,906	399,300	445,029	11.45%
Salaries-Therapists, Specialist, Counselors	50113 2100	131,331	204,820	(204,820)		603,546	NPB
Services	50300 2100					27,960	NPB
Other Purchase Services	50500 2100					24,520	NPB
Materials and Supplies	50610 2100		549	(549)		30,820	NPB
Employee Benefits							
Group Insurance	50210 2100		13,699	30,489	44,188	32,827	(25.71)%
Social Security	50220 2100		5,204	(5,204)		5,038	NPB
Medicare	50225 2100	9,659	4,046	1,270	5,316	10,412	95.86%
Louisiana Teacher Retirement	50231 2100	75,837	53,237	47,387	100,624	185,688	84.54%
Louisiana School Employee Retirement	50233 2100						NPB
Louisiana State Employee Retirement	50239 2100	401					NPB
Workmen's Compensation	50260 2100	1,261	2,564	(74)	2,490	6,601	165.10%
Total Pupil Support Services		408,538	372,514	179,404	551,918	1,372,441	148.67%
Instructional Staff Services:							
Salaries	50100 2200	113,264	533,527	(533,527)		1,280,600	NPB
Purchased Professional Services	50300 2200		90,050	(90,050)		1,025,654	NPB
Other Purchase Services	50582 2200		25,467	(25,467)		207,917	NPB
Supplies	50600 2200		34,640	(34,640)			NPB
Employee Benefits							
Group Insurance	50210 2200		32,876	(32,876)		57,063	NPB
Social Security	50220 2200	46	15	(15)			NPB
Medicare	50225 2200	1,642	7,174	(7,174)		17,880	NPB
Louisiana Teacher Retirement	50231 2200	27,925	132,316	(132,316)		322,650	NPB
Workmen's Compensation	50260 2200	536	3,787	(3,787)		9,083	NPB
Textbooks	50642 2200	963	2,160	(2,160)			NPB
Total Instructional Staff Services		144,376	862,013	(862,013)		2,920,847	NPB
General Administration:							
Salaries	50100 2300	500					NPB
Employee Benefits							
Medicare	50225 2300	7					NPB
Louisiana Teacher Retirement	50231 2300	129					NPB
Total General Administration		636					NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 13

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

DESCRIPTION:	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
School Administration:							
Salaries	50100 2400	\$ 148,241	\$ 708	\$ (708)		\$ 13,440	NPB
Employee Benefits							
Social Security	50220 2400	75	5	(5)			NPB
Medicare	50225 2400	2,121	10	(10)		195	NPB
Louisiana Teacher Retirement	50231 2400	37,160	158	(158)		2,998	NPB
Workmen's Compensation	50260 2400	476	4	(4)		95	NPB
Total School Administration		188,073	885	(885)		16,728	NPB
Business Services:							
Salaries	50100 2500	26,690					NPB
Employee Benefits							
Medicare	50225 2500	387					NPB
Louisiana Teacher Retirement	50231 2500	6,886					NPB
Workmen's Compensation	50260 2500	81					NPB
Total Business Services		34,044					NPB
Operation and Maintenance of Plant Services:							
Operation and Maintenance of Buildings							
Salaries	50100 2600	1,912,728	10,694	(10,694)		1,365,294	NPB
Employee Benefits							
Group Insurance	50210 2600	236,545					NPB
Social Security	50220 2600	676	2	(2)			NPB
Medicare	50225 2600	25,553	155	(155)		19,797	NPB
Louisiana Teacher Retirement	50231 2600	15,465					NPB
Louisiana School Employee Retirement	50233 2600	518,594	3,061	(3,061)		455,200	NPB
Workmen's Compensation	50260 2600	136,179	967	(967)		123,832	NPB
Materials and Supplies	50610 2620	368,160	39,540	3,046,204	3,085,744	1,100,000	(64.35)%
Total Operation and Maintenance of Plant Services		3,213,899	54,419	3,031,325	3,085,744	3,064,123	(0.70)%
Student Transportation Services:							
Salaries	50100 2710	266,411	34,428	5,255	39,683	115,440	190.91%
Repairs and Maintenance Services	50430 2710		43,783	(43,783)		276,968	NPB
Materials and Supplies	50610 2710						NPB
Employee Benefits							
Group Insurance	50210 2710		3,569	1,189	4,758	4,763	0.11%
Social Security	50220 2710	157	9	(9)			NPB
Medicare	50225 2710	3,856	461	76	537	1,623	202.23%
Louisiana Teacher Retirement	50231 2710	2,980	109	11,280	11,389		(100.00)%
Louisiana School Employee Retirement	50233 2710	70,844	9,694	(9,694)		32,680	NPB
Workmen's Compensation	50260 2710	18,600	400	(118)	282	7,016	2,387.94%
Total Student Transportation Services		362,848	92,453	(35,804)	56,649	438,490	674.05%
Central Services:							
Salaries	50100 2800	30,990	27,235	40,130	67,365	34,525	(48.75)%
Employee Benefits							
Group Insurance	50210 2800		3,692	8,906	12,598	6,334	(49.72)%
Medicare	50225 2800	2,062	349	484	833	4,770	472.63%
Louisiana Teachers Retirement	50231 2800	6,007	6,851	10,126	16,977	82,942	388.56%
Workmen's Compensation	50260 2800	85	193	35	228	238	4.39%
Other Purchased Services	50500 2840	50,785	347,562	(347,562)		247,206	NPB
Technology Supplies	50615 2800		2,271,909	(2,271,909)		4,512,756	NPB
Total Central Services		89,929	2,657,791	(2,559,790)	98,001	4,888,771	4,888.49%
Food Service Programs:							
Salaries	50100 3100	128,938	2,376	(2,376)		5,250	NPB
Employee Benefits							

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 13

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

DESCRIPTION:	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
Social Security	50220 3100	\$ 46					NPB
Medicare	50225 3100	1,848	34	(34)		76	NPB
Louisiana Teachers Retirement	50231 3100	31,392	553	(553)		1,323	NPB
Louisiana School Employees Retirement	50233 3100	144					NPB
Workmen's Compensation	50260 3100	4,697	175	(175)		37	NPB
Total Food Service Programs		167,063	3,138	(3,138)		6,686	NPB
Facility Acquisition and Construction Services:							
Salaries	50100 4500	1,500					NPB
Employee Benefits							NPB
Medicare	50225 4500	22					NPB
Louisiana Teachers Retirement	50231 4500	129					NPB
Total Facility Acquisition and Construction Services		1,651					NPB
Total Expenditures		10,071,459	6,024,799	2,936,448	8,961,247	28,437,058	217.33%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,220,460	(1,073,354)	2,962,823	1,889,469	5,819,518	208.00%
OTHER FINANCING SOURCES (USES): SOURCES:							
Transfers of Indirect Cost Paid	50932 5200	(1,220,460)	(1,604,280)	(285,189)	(1,889,469)	(5,819,518)	2
Total Other Financing Sources (Uses)		(1,220,460)	(1,604,280)	(285,189)	(1,889,469)	(5,819,518)	208.00%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		(0)	(2,677,634)	2,677,634			NPB
BEGINNING FUND BALANCE			(0)		(0)	(0)	
ENDING FUND BALANCE		\$ (0)	\$ (2,677,635)	\$ 2,677,634	\$ (0)	\$ (0)	

LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023

Schedule 14

110 Local Grants Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final</u> <u>Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
REVENUES FROM:							
LOCAL SOURCES:							
Parishwide:							
Contributions and Donations	41920 0000	\$ 62,710		\$ 153,845	\$ 153,845	\$ 125,729	(18.28)%
Other Miscellaneous Revenues	41999 0000	119,077	25,364	99,636	125,000	120,000	(4.00)%
Total Revenues		181,787	25,364	253,481	278,845	245,729	(11.88)%
EXPENDITURES FOR:							
INSTRUCTION:							
Regular Programs:							
Stipend	50100 1100	2,016	1,874	(1,874)			NPB
Medicare	50225 1100	29	27	(27)			NPB
Teachers Retirement	50231 1100	520	472	(472)			NPB
Workmen's Compensation	50260 1100	14	13	(13)			NPB
Educational Services	50320 1100	125					NPB
Repair & Maintenance Services	50400 1100	1,000					NPB
Travel Expense Reimbursement	50582 1100	1,896	1,800	(1,800)			NPB
Other Purchased Services	50500 1100	34,179		36,000	36,000	36,000	
Technology-Related Supplies	50615 1100	52,145	544	217,301	217,845	12,500	(94.26)%
Materials and Supplies	50610 1100	68,184	22,885	2,115	25,000	195,729	682.92%
Textbooks/Workbooks	50642 1100						NPB
Other Supplies	50600 1100						NPB
Total Regular Programs		160,109	27,615	251,230	278,845	244,229	(12.41)%
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
Total Special Education Programs							NPB
Career and Technical Education Programs							
Materials and Supplies	50610 1300		595	(595)			NPB
Total Career and Technical Education Programs			595	(595)			NPB
Other Education:							
Co-curricular Activities							
Materials and Supplies	50610 1410	20,691					NPB
Total Other Education Programs		20,691					NPB
Special Programs:							
Pre-Kindergarten Programs							
Materials and Supplies	50610 1530						NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 14

110 Local Grants Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final</u> <u>Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
Other Supplies	50600 1530						NPB
Total Career and Technical Education Programs							NPB
Total Instruction Expenditures		\$ 180,800	\$ 28,210	\$ 250,635	\$ 278,845	\$ 244,229	(12.41)%
SUPPORT SERVICES:							
Instructional Staff Services:							
Library / Media Services							
Materials and Supplies	50610 2252						NPB
Library Books and Periodicals	50640 2252	987	44	(44)		1,500	NPB
Total Instructional Staff Services		987	44	(44)		1,500	NPB
Total Support Service Expenditures		987	44	(44)		1,500	NPB
Facility Acquisition and Construction Services							
All Other Equipment	50730 4900						NPB
Total Facility Acquisition and Construction Services							NPB
Total Expenditures		181,787	28,254	250,591	278,845	245,729	(11.88)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(2,891)	2,891			NPB
ENDING FUND BALANCE		\$	\$ (2,891)	\$ 2,891	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 15

111 State Grants Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
REVENUES FROM:							
STATE SOURCES:							
State Restricted Grants-In-Aid							
Education Support Fund -8g Fund	43220 0000	\$ 141,772	\$ 98,920	\$ 26,470	\$ 125,390	\$ 148,848	18.71%
LA - 4	43240 0000	1,923,600	1,505,904	417,696	1,923,600	1,923,600	
Other - State Restricted	43290 0000	520,352	255,873	5,214	261,087	287,768	10.22%
Total Revenues		2,585,724	1,860,697	449,380	2,310,077	2,360,216	2.17%
EXPENDITURES FOR:							
INSTRUCTION:							
Regular Instruction Programs							
Stipend Pay	50100 1100		24,506	(24,506)		55,000	
Technology-Related Supplies	50615 1100					78,371	NPB
Employee Benefits							
Medicare	50225 1100		355	(355)		1,382	NPB
Louisiana Teacher Retirement	50231 1100		6,176	(6,176)		24,020	NPB
Workers Compensation	50260 1100		174	(174)		227	NPB
Total Regular Instruction Programs			31,211	(31,211)		159,000	NPB
Special Education Programs							
Stipend Pay	50100 1211	1,313					
Employee Benefits							
Medicare	50225 1211	19					NPB
Louisiana Teacher Retirement	50231 1211	323					NPB
Workers Compensation	50260 1211	9					
Total Special Education Programs		1,663					NPB
Career and Technical Education Programs							
Trade and Industry Teacher Salaries	50112 1350						NPB
Other Career/Technical Education Program Teachers	50112 1390						NPB
Purchased Professional and Technical Services	50300 1300						NPB
Other Purchased Services	50500 1300						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
Total Career and Technical Education Programs							NPB
Other Education Programs							
After School Programs - Exclude Special Education							
Teacher Salaries	50112 1460		12,851	(12,851)		40,320	NPB
Other Salaries	50100 1460						NPB
Employee Benefits							
Medicare	50225 1460		186	(186)			NPB
Louisiana Teachers Retirement	50231 1460		3,216	(3,216)			NPB
Louisiana School Employees Retirement	50233 1460						NPB
Workers Compensation	50260 1460		91	(91)			
Summer School Programs - Exclude Special Education							
Teacher Salaries	50112 1470						NPB
Para-professionals (Aides)	50115 1470						NPB
Employee Benefits							
Medicare	50220 1470						NPB
Social Security	50225 1470						NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 15

111 State Grants Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual 6/30/2021</u>	<u>Actual Through 3/31/2022</u>	<u>Remaining Through 6/30/2022</u>	<u>Final Budget 6/30/2022</u>	<u>Operating Budget 6/30/2023</u>	<u>% Change from 6/30/2022</u>
Louisiana Teachers Retirement	50231 1470						
Louisiana School Employees Retirement	50233 1470						NPB
Total Other Education Programs		\$ -	\$ 16,345	\$ (16,345)	\$ -	\$ 40,320	NPB
<u>Special Programs:</u>							
<u>Pre-Kindergarten Programs</u>							
Teacher Salaries	50112 1530	1,031,956	640,066	410,134	1,050,200	1,157,300	10.20%
Paraprofessional Salaries	50115 1530	453,893	274,589	207,820	482,409	436,370	(9.54)%
Substitute Teacher Salaries	50123 1530	4,860	2,351	(2,351)			NPB
Other Substitute/Temporary Employees	50120 1530	197					NPB
Purchased Professional/Technical Services	50300 1530						NPB
Travel Expense Reimbursement	50582 1530						NPB
Other Purchased Services	50500 1530		775	(775)			NPB
Materials and Supplies	50610 1530						NPB
Other Supplies	50600 1530	2,721	2,019	(2,019)			NPB
Miscellaneous Non-Public Expenditures	50895 1530						NPB
Other Miscellaneous Expenditures	50800 1530			(52,407)	(52,407)	(137,227)	161.85%
<u>Employee Benefits</u>							
Group Insurance	50210 1530	162,110	95,536	69,697	165,233	160,467	(2.88)%
Social Security	50220 1530	117	44	(44)			NPB
Medicare	50225 1530	19,350	11,954	7,986	19,940	20,846	4.54%
Louisiana Teacher Retirement	50231 1530	362,579	224,247	135,478	359,725	381,740	6.12%
Workers' Compensation	50260 1530	10,818	6,511	4,295	10,806	10,441	
Total Special Programs		2,048,602	1,258,092	777,814	2,035,906	2,029,937	(0.29)%
Total Instruction Expenditures		2,050,265	1,305,648	730,258	2,035,906	2,229,257	9.50%
<u>SUPPORT SERVICES:</u>							
<u>Pupil Support Services:</u>							
<u>Other Pupil Support Services</u>							
Other Salaries	50100 2190	51,678	27,502	19,767	47,269	48,468	2.54%
Other Purchased Services	50500 2190						NPB
Technology Supplies	50615 2190			196,476	196,476		
<u>Employee Benefits</u>							
Group Insurance	50210 2190	3,625	1,602	1,150	2,752	2,748	(0.15)%
Medicare	50225 2190	319	368	266	634	650	2.52%
Louisiana Teachers Retirement	50231 2190	5,895	5,174	3,728	8,902	8,976	0.83%
Other Retirement	50239 2190		2,752	1,967	4,719	4,959	5.09%
Workers' Compensation	50260 2190	184	195	140	335	335	
Total Pupil Support Services		61,702	37,594	223,493	261,087	66,136	(74.67)%
<u>Instructional Staff Services:</u>							
<u>Improvement of Instructional Services - Other Special Programs</u>							
Supervisor/Coordinator Salaries	50111 2214	11,259	7,189	(7,189)			NPB
<u>Employee Benefits</u>							
Social Security	50220 2214						NPB
Medicare	50225 2214	168	104	(104)			NPB
Louisiana Teachers Retirement	50231 2214	2,932	1,812	(1,812)			
Workers' Compensation	50260 2214	72	51	(51)			
<u>Improvement of Instructional Services - Other Programs</u>							
Coordinators Other Educational Programs Salaries	50111 2219	8,532	6,835	2,759	9,594	9,412	(1.90)%
<u>Employee Benefits</u>							
Group Insurance	50210 2219	879	659	221	880	879	(0.11)%
Medicare Tax	50225 2219	109	88	36	124	121	(2.42)%
Louisiana Teacher Retirement	50231 2219	2,201	1,722	696	2,418	2,334	(3.47)%
Workers' Compensation	50260 2219	50	49	19	68	65	(0)

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 15

111 State Grants Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual 6/30/2021</u>	<u>Actual Through 3/31/2022</u>	<u>Remaining Through 6/30/2022</u>	<u>Final Budget 6/30/2022</u>	<u>Operating Budget 6/30/2023</u>	<u>% Change from 6/30/2022</u>
Staff Training - Other							
Stipend Pay	50150 2239	\$ 3,126		\$ -	\$ -	\$ 23,320	NPB
Employee Benefits							
Medicare	50225 2239	46				338	NPB
Louisiana Teachers Retirement	50231 2239	807	-	-	-	5,876	NPB
Worker's Compensation	50260 2239	22				166	
Miscellaneous	50800 2239	1,000					
Total Instructional Staff Services		31,202	18,508	(5,424)	13,084	42,511	224.91%
Student Transportation Services:							
Regular Transportation							
Bus Driver Salaries	50116 2720		1,325	(1,325)		11,200	NPB
Operational Allowance	50583 2720					6,720	NPB
Employee Benefits							
Social Security	50220 2720		3	(3)			NPB
Medicare	50225 2720		19	(19)		162	NPB
Louisiana Teachers Retirement	50231 2720						NPB
Louisiana School Employees Retirement	50233 2720		323	(323)		3,213	NPB
Workers' Compensation	50260 2720		120	(120)		1,017	NPB
Total Student Transportation Services			1,790	(1,790)		22,312	NPB
Total Support Service Expenditures		92,904	57,892	216,279	274,171	130,959	(52.23)%
Total Expenditures		2,143,169	1,363,540	946,537	2,310,077	2,360,216	2.17%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		442,555	497,157	(497,157)			NPB
ENDING FUND BALANCE		\$ 442,555	\$ 497,157	\$ (497,157)	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 16

112 Other Direct Federal Grants Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual 6/30/2021</u>	<u>Actual Through 3/31/2022</u>	<u>Remaining Through 6/30/2022</u>	<u>Final Budget 6/30/2022</u>	<u>Operating Budget 6/30/2023</u>	<u>% Change from 6/30/2022</u>
REVENUES FROM:							
FEDERAL SOURCES:							
Federal Restricted Grants-In-Aid Direct							
Other Restricted Grants - Direct	44390 0000	\$ 271,031	\$ 70,171	\$ 119,340	\$ 189,511	\$ 189,511	
Total Federal Sources		271,031	70,171	119,340	189,511	189,511	
EXPENDITURES FOR:							
INSTRUCTION:							
Regular Programs:							
Elementary Teacher Salaries	50112 1110	24,330		21,130	21,130	21,130	
Paraprofessional Salaries	50115 1100	509					NPB
Other Substitute/Temporary Salaries	50120 1100	9,886	1,201	24,191	25,392	25,392	
Purchased Professional and Technical Services	50300 1100	1,900	525	3,425	3,950	3,950	
Travel Expense Reimbursement	50582 1100	(1,389)	550	4,856	5,406	5,406	
Other Purchased Services	50500 1100	3,825	290	(290)			NPB
Technology-Related Supplies	50615 1100	44,291	72	(72)			NPB
Materials and Supplies	50610 1100	29,498	93	13,091	13,184	5,795	(56.05)%
Other Supplies	50600 1100	11,059	626	(626)			NPB
Other Miscellaneous Expenditures	50800 1100		347	(347)			NPB
Employee Benefits							
Group Insurance	50210 1100						
Social Security	50220 1100	727	68	232	300		(100.00)%
Medicare	50225 1100	495	17	(17)		300	NPB
Louisiana Teacher Retirement	50231 1100	5,783	25	4,975	5,000	5,000	
Workers Compensaton	50260 1100	239	9	591	600	600	
Total Regular Programs		131,152	3,823	71,139	74,962	67,573	(9.86)%
Other Education Programs							
Other Instructional Programs							
Other Supplies	50600 1490						NPB
Total Other Education Programs							NPB
Total Instruction Expenditures		131,152	3,823	71,139	74,962	67,573	(9.86)%
SUPPORT SERVICES:							
Pupil Support Services:							
Health Services - All Students							
Supervisor Salaries	50111 2131						NPB
Employee Benefits							
Group Insurance	50210 2130						NPB
Social Security	50220 2130						NPB
Total Pupil Support Services							NPB
Instructional Staff Services:							
Improvement of Instructional Services Other Programs							
Other Salaries	50100 2219	84,610	44,125	28,802	72,927	79,617	9.17%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 16

112 Other Direct Federal Grants Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
Other Purchased Services	50500 2219	\$		\$ 225	\$ 225	\$ 225	
Employee Benefits							
Group Insurance	50210 2219	7,956	3,749	2,678	6,427	6,431	0.06%
Social Security	50220 2219	286					NPB
Medicare	50225 2219	1,115	579	375	954	1,050	10.06%
Louisiana Teacher Retirement	50231 2219	20,809	11,156	7,222	18,378	19,745	7.44%
Workmen's Compensation	50260 2219	596	313	201	514	286	(44.36)%
Communications (phone, internet, postage)	50530-2230	400					
Total Instructional Staff Services		115,773	59,922	39,503	99,425	107,354	7.97%
<u>General Administration:</u>							
Board of Education Services							
Liability Insurance	50521 2310	225					NPB
Total General Administration		225					NPB
<u>Operation and Maintenance of Plant Services:</u>							
Operation and Maintenance of Buildings							
Custodian/Building Maintenance Salaries	50116 2620	36					NPB
Communications (phone/internet/post)	50530 2620	550		275	275	275	
Employee Benefits							
Medicare	50225 2690	1					NPB
Louisiana School Employee Retirement	50233 2690	10					NPB
Workmen's Compensation	50260 2690	3					
Total Operation and Maintenance of Plant Services		599		275	275	275	
<u>Student Transportation Services:</u>							
Bus Driver Salaries	50116 2720	1,544					NPB
Employee Benefits							
Social Security	50220 2720						NPB
Medicare	50225 2720	22		30	30	30	
Louisiana School Employee Retirement	50233 2720	443					NPB
Workmen's Compensation	50260 2720	140		205	205	205	
Total Student Transportation Services		2,150		235	235	235	
Total Support Service Expenditures		118,747	59,922	40,013	99,935	107,864	7.93%
<u>NON-INSTRUCTIONAL SERVICES</u>							
<u>Food Service Programs:</u>							
All Other Salaries	50100 3100	1,707					NPB
Employee Benefits							
Social Security	50220 3100						NPB
Medicare	50225 3100	25		30	30	30	
Louisiana Teacher Retirement	50231 3100	440		500	500	500	
Workmen's Compensation	50260 3100	126		150	150	150	
Total Food Service		2,298		680	680	680	
Total Non-Instructional Service Expenditures		2,298		680	680	680	
Total Expenditures		252,197	63,745	111,832	175,577	176,117	0.31%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 16

112 Other Direct Federal Grants Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 18,834	\$ 6,426	\$ 7,508	\$ 13,934	\$ 13,394	(3.88)%
OTHER FINANCING SOURCES (USES):							
Transfers of Indirect Cost Paid	50933 5200	(18,834)	(6,426)	(7,508)	(13,934)	(13,394)	(3.88)%
Total Other Financing Sources (Uses)		(18,834)	(6,426)	(7,508)	(13,934)	(13,394)	(3.88)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		0	(0)	0			NPB
ENDING FUND BALANCE		\$ 0	\$ (0)	\$ 0	\$		NPB

LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023

Schedule 17

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

DESCRIPTION	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
REVENUES FROM:							
FEDERAL SOURCES:							
Restricted - Through State:							
Title I - Economically /Educationally Deprived Grant	44541 0000	\$ 4,755,648	\$ 1,412,872	\$ 4,340,512	\$ 5,753,384	\$ 6,568,049	14.16%
Total Revenues		4,755,648	1,412,872	4,340,512	5,753,384	6,568,049	14.16%
EXPENDITURES FOR:							
INSTRUCTION:							
Special Programs:							
NCLB/Culturally Deprived Programs							
Teacher Salaries	50112 1510	490,164	340,522	114,378	454,900	542,132	19.18%
Therapists, Specialist, Counselors Salaries	50113 1510						
Para-professional Salaries	50115 1510	331,187	206,846	123,413	330,259	393,356	19.11%
Substitute Salaries	50120 1510						NPB
Other Salaries	50100 1510						NPB
Purchased Professional & Technical Services	50300 1510	33,200				66,000	NPB
Rental of Equipment	50442 1510						NPB
Travel Expense Reimbursement	50582 1510						NPB
Other Purchased Services	50500 1510	491,293	38,171	104,012	142,183	80,300	(43.52)%
Technology-Related Software	50615 1510	316,126	31,628	253,704	285,332		(100.00)%
Materials and Supplies	50610 1510	139,342	13,176	72,485	85,661	396,172	362.49%
Other Supplies	50600 1510	51,135	19,502	(19,502)			NPB
Miscellaneous Non-Public Expenditures	50890 1510			1,424,591	1,424,591	1,511,584	6.11%
Employee Benefits							NPB
Group Insurance	50210 1510	85,963	52,603	39,073	91,676	106,914	16.62%
Social Security	50220 1510	2,512	1,907	(1,907)		1,625	NPB
Medicare	50225 1510	10,398	7,048	2,784	9,832	13,253	34.79%
Louisiana Teacher Retirement	50231 1510	199,902	130,662	67,209	197,871	225,786	14.11%
Workmen's Compensation	50260 1510	5,626	3,730	1,707	5,437	6,600	0
NCLB/Culturally Deprived Programs							
Para-professional Salaries	50115 1520	9,435	7,500	2,265	9,765	25,200	158.06%
Other Salaries	50100 1520						NPB
Other Purchased Services	50500 1520						NPB
Materials and Supplies	50610 1520						NPB
Other Materials and Supplies	50600 1520						NPB
Employee Benefits							
Group Insurance	50210 1520	49	20	29	49		(100.00)%
Social Security	50220 1520						NPB
Medicare	50225 1520	134	108	31	139	365	162.59%
Louisiana Teacher Retirement	50231 1520	2,434	1,890	571	2,461	6,250	153.96%
Workmen's Compensation	50260 1520	67	53	16	69	179	159.42%
Pre-Kindergarten Programs							
Teacher Salaries	50112 1530	596,021	293,118	272,182	565,300	576,300	1.95%
Para-professional Salaries	50115 1530	249,673	136,631	120,449	257,080	244,045	(5.07)%
Substitute Teacher Salaries	50123 1530	4,822	1,687	(1,687)			NPB
Other Substitute/Temporary Salaries	50120 1530						NPB
Other Instructional Salaries	50100 1530						NPB
Communications/Postage	50530 1530	350					
Materials and Supplies	50610 1530	29,557	10,711	(211)	10,500	6,746	(35.75)%
Other Supplies	50600 1530	101,683		2,500	2,500		(100.00)%
Employee Benefits							
Group Insurance	50210 1530	102,141	56,083	47,036	103,118	94,228	(8.62)%
Social Security	50220 1530	252	119	(119)			NPB
Medicare	50225 1530	11,124	5,486	5,192	10,678	11,267	5.52%
Louisiana Teacher Retirement	50231 1530	196,457	103,131	95,407	198,538	182,543	(8.06)%
Workmen's Compensation	50260 1530	5,671	3,063	2,738	5,801	5,517	(4.90)%
Total Special Programs		3,466,716	1,465,396	2,728,344	4,193,740	4,496,362	7.22%
Total Instruction Expenditures		\$ 3,466,716	\$ 1,465,396	\$ 2,728,344	\$ 4,193,740	\$ 4,496,362	7.22%
SUPPORT SERVICES:							
Pupil Support Services:							

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 17

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual Through</u> <u>3/31/2022</u>	<u>Remaining Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
Other Pupil Support Service (including parental/ family involvement)							
Guidance Services - All Students							
Guidance Counselor Salaries	50113 2122	\$ 1,937					NPB
Travel Expense Reimbursement	50582 2120	31					NPB
Employee Benefits							
Social Security	50220 2120	120					NPB
Medicare	50225 2120	28					NPB
Louisiana Teacher Retirement	50231 2120						NPB
Workmen's Compensation	50260 2120	7					
Supplies	50610 2120	740					
Other Pupil Support Services							
Supervisor/Coordinator Salaries	50111 2190	61,760	36,694	26,212	62,906	9,678	(84.62)%
Substitute and Other Salaries	50120 2190						NPB
Other Salaries	50100 2190					64,704	NPB
Purchased Professional and Technical Services	50300 2190					108,100	NPB
Rental of Equipment	50442 2190						NPB
Travel Expense Reimbursement	50582 2190	7,102	16,878	13,122	30,000	50,000	66.67%
Other Purchased Services	50500 2190	5,739	1,593	2,461	4,054	4,054	
Technology-Related Supplies	50615 2190	1,123					NPB
Materials & Supplies	50610 2190	47,769	73,057	(6,373)	66,684	131,404	97.05%
Other Materials and Supplies	50600 2190						NPB
Employee Benefits							
Group Insurance	50210 2190	6,098	2,776	1,982	4,758	4,900	2.98%
Social Security	50220 2190					600	NPB
Medicare	50225 2190	780	484	346	830	1,078	29.88%
Louisiana Teacher Retirement	50231 2190	15,934	9,247	6,605	15,852	17,282	9.02%
Workmen's Compensation	50260 2190	439	261	183	444	528	18.92%
Total Pupil Support Services		149,608	140,991	44,537	185,528	392,328	111.47%
Instructional Staff Services:							
Other Special Programs							
Supervisor/Coordinator Salaries	50111 2214	202,338	102,040	120,676	222,716	131,041	(41.16)%
Secretary Salaries	50114 2214	63,900	50,372	17,188	67,560	71,158	5.33%
Travel Expense Reimbursement	50582 2214	2,558	1,866	(1,866)		10,000	NPB
Employee Benefits							
Group Insurance	50210 2214	28,412	17,889	12,839	30,728	25,127	(18.23)%
Medicare	50225 2214	3,462	1,980	1,821	3,801	2,933	(22.84)%
Louisiana Teacher Retirement	50231 2214	45,925	38,408	34,743	73,151	50,145	(31.45)%
Workmen's Compensation	50260 2214	1,639	1,082	959	2,041	1,435	(0)
Instruction & Curriculum Development Services							
Specialist Salaries	50113 2220	95,952	56,491	39,964	96,455	99,154	2.80%
Travel Expense Reimbursement	50582 2220	418	1,010	(1,010)			NPB
Employee Benefits							
Group Insurance	50210 2220	8,674	5,063	3,615	8,678	8,939	3.01%
Medicare	50225 2220	1,296	764	540	1,304	1,437	10.20%
Louisiana Teacher Retirement	50231 2220	24,756	14,236	10,071	24,307	24,590	1.16%
Workmen's Compensation	50260 2220	681	401	279	680	704	0
Special Programs							
Staff Instructor Salaries	50112 2234	198,414	252,367	(16,867)	235,500	445,400	89.13%
Substitutes and Other Salaries	50100 2234	60	137	(137)			
Stipend Pay	50150 2234	3,504	4,689	(4,689)			NPB
Purchased Professional and Technical Services	50300 2234	315		500	500	2,750	450.00%
Travel Expense Reimbursement	50582 2234	16,093	19,087	39,087	58,174	140,229	141.05%
Other Purchased Services	50500 2234			24,000	24,000	153,700	540.42%
Technology Related Supplies	50615 2234						NPB
Materials and Supplies	50610 2234			5,000	5,000	5,000	
Other Supplies	50600 2234	1,724	5,621	(5,621)			NPB
Employee Benefits							
Group Insurance	50210 2234	19,352	24,000	(778)	23,222	43,626	87.86%
Social Security	50220 2234	4					NPB
Medicare	50225 2234	2,630	3,322	(244)	3,078	6,459	109.84%
Louisiana Teacher Retirement	50231 2234	52,095	64,813	(5,467)	59,346	110,457	86.12%

LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023

Schedule 17

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

DESCRIPTION	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
Workmen's Compensation	50260 2234	\$ 1,421	\$ 1,826	\$ (165)	\$ 1,661	\$ 3,163	90.43%
Technology-Related Supplies	50615 2290	893	870	9,130	10,000		(100.00)%
Other Materials and Supplies	50610 2290	2,986	5,387	(5,387)		10,000	NPB
Other Instructional Staff Services	50895 2234						NPB
Total Instruction Staff Services		779,500	673,719	278,183	951,902	1,347,447	41.55%
Operation and Maintenance of Plant Services							
Operation and Maintenance of Buildings							
Communications (phone/internet/post)	50530 2620						NPB
Care and Upkeep of Equipment	50500 2620		324	1,176	1,500	1,500	
Rental of Equipment and Vehicles	50442 2640	3,553	1,438	2,362	3,800	10,175	167.76%
Other Purchased Property Services	50400 2640		155	(155)			NPB
Total Operation and Maintenance of Plant Services		3,553	1,917	3,383	5,300	11,675	120.28%
Student Transportation Services							
Regular Transportation Services							
Bus Driver Salaries	50116 2720	7,063	3,379	(3,379)		9,000	NPB
Operational Allowance	50583 2720						
Employee Benefits							
Social Security	50220 2720	3	3	(3)			NPB
Medicare	50225 2720	102	49	(49)		131	NPB
Louisiana School Employee Retirement	50233 2720	1,981	870	(870)		2,484	NPB
Workmen's Compensation	50260 2720	632	279	(279)		454	
Total Student Transportation Services		9,781	4,580	(4,580)		12,069	NPB
Total Support Service Expenditures		942,443	821,206	321,524	1,142,730	1,763,519	54.33%
Total Expenditures		4,409,159	2,286,602	3,049,868	5,336,470	6,259,881	17.30%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		346,489	(873,730)	1,290,644	416,914	308,168	(26.08)%
OTHER FINANCING SOURCES (USES):							
Transfers of Indirect Cost Paid	50933 5200	(346,489)	(118,954)	(297,960)	(416,914)	(308,168)	(26.08)%
Total Other Financing Sources (Uses)		(346,489)	(118,954)	(297,960)	(416,914)	(308,168)	(26.08)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(992,684)	992,684			NPB
ENDING FUND BALANCE		\$	\$ (992,684)	\$ 992,684	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 18

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>Actual</u> <u>6/30/2021</u>	<u>Through</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
REVENUES FROM:							
FEDERAL SOURCES:							
Restricted - Through State:							
Title I - Part C - Migrant	44542 0000	\$ 183,113	\$ 92,794	\$ 104,544	\$ 197,338	\$ 114,432	(42.01)%
Total Revenues		183,113	92,794	104,544	197,338	114,432	(42.01)%
EXPENDITURES FOR:							
INSTRUCTION:							
Special Programs:							
NCLB/Culturally Deprived Programs							
Teacher Salaries	50112 1510	19,313	3,672	(3,672)			NPB
Para-professional Salaries	50115 1510	4,943	1,733	(1,733)		40,320	
Other Purchased Services	50500 1510	7,440	7,440	(7,440)			NPB
Technology-Related Supplies	50615 1510						NPB
Materials and Supplies	50610 1510	12,788	6,104	(6,104)			NPB
Other Supplies	50600 1510	1,306					
Miscellaneous	50890 1510			82,906	82,906		
Employee Benefits							
Social Security	50220 1510						NPB
Medicare	50225 1510	352	78	(78)			NPB
Louisiana Teacher Retirement	50231 1510	5,928	1,362	(1,362)			NPB
Workers Compensation	50260 1510	121	38	(38)			
NCLB/Culturally Deprived Programs							
Para-professional Salaries	50115 1520	41,571	31,305	9,015	40,320		(100.00)%
Technology-Related Supplies	50615 1520	19,113	3,708	(3,708)			
Employee Benefits							
Social Security	50220 1520	2,492	1,812	(1,812)			NPB
Medicare	50225 1520	603	454	131	585	585	
Louisiana Teacher Retirement	50231 1520	355	525	9,636	10,161	10,161	
Workers Compensation	50260 1520	270	222	64	286	286	
Total Special Programs		116,594	58,454	75,804	134,258	51,352	(61.75)%
Total Instruction Expenditures		116,594	58,454	75,804	134,258	51,352	(61.75)%
SUPPORT SERVICES:							
Pupil Support Services:							
family involvement)							
Other Purchase Services	50500 2190						NPB
Materials and Supplies	50610 2190	1,163					NPB
Total Pupil Support Services		1,163					NPB
Instructional Staff Services:							
Improvement of Instructional Services - Other Special Programs							
Supervisor/Coordinator Salaries	50111 2214	31,336	18,959	17,102	36,061	36,061	
Other Salaries	50100 2214	2,813					NPB
Travel Expense Reimbursement	50582 2214	2,339	1,770	(1,770)			NPB
Employee Benefits							
Group Insurance	50210 2214	2,349	1,370	1,371	2,741	2,741	
Social Security	50220 2214						NPB
Medicare	50225 2214	478	255	268	523	523	
Louisiana Teacher Retirement	50231 2214	8,811	4,716	4,371	9,087	9,087	
Workers Compensation	50260 2214	242	130	126	256	256	
Instructional Staff Training - Other Programs							

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 18

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
Travel Expense Reimbursement	50582 2234						NPB
Other Instructional Staff Services							
Purchased Professional & Technical Services	50300 2290	\$ 600			\$	\$	NPB
Supplies	50610 2290	928					
Technology-Related Supplies	50615 2290	1,950					
Total Instructional Staff Services		51,845	27,199	21,469	48,668	48,668	
<u>Student Transportation Services:</u>							
Regular Transportation Services							
Bus Driver Salaries	50116 2720						NPB
Operational Allowance	50583 2720						NPB
Employee Benefits							
Social Security	50220 2720						NPB
Medicare	50225 2720						NPB
Louisiana School Employee Retirement	50233 2720						NPB
Student Transportation Services							
Total Support Service Expenditures		53,008	27,199	21,469	48,668	48,668	
Total Expenditures		169,603	85,653	97,273	182,926	100,020	(45.32)%
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>							
		13,510	7,141	7,271	14,412	14,412	
<u>OTHER FINANCING SOURCES (USES):</u>							
Transfers of Indirect Cost Paid	50933 5200	(13,511)	(7,063)	(7,349)	(14,412)	(14,412)	
Total Other Financing Sources (Uses)		(13,511)	(7,063)	(7,349)	(14,412)	(14,412)	
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>							
		(0)	78	(78)			NPB
<u>ENDING FUND BALANCE</u>							
		\$ (0)	\$ 78	\$ (78)	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 19

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
REVENUES FROM:							
FEDERAL SOURCES:							
Restricted - Through State:							
Title II - A - Improving Teacher Quality	44545 0000	\$ 861,309	\$ 298,300	\$ 953,745	\$ 1,252,045	\$ 1,405,700	12.27%
Total Revenues		861,309	298,300	953,745	1,252,045	1,405,700	12.27%
EXPENDITURES FOR:							
SUPPORT SERVICES:							
Instructional Staff Services:							
Instruction/Curriculum Development Services							
Specialist Salaries	50113 2220	253,606	152,807	110,474	263,281	270,477	2.73%
Benefits							
Group Insurance	50210 2220	12,094	6,582	4,701	11,283	11,613	2.92%
Medicare	50225 2220	3,531	2,141	1,551	3,692	3,922	6.23%
Louisiana Teacher Retirement	50231 2220	47,997	28,219	20,491	48,710	67,078	37.71%
Workers Compensation	50260 2220	1,801	1,085	773	1,858	1,920	3.34%
Special Programs							
Staff Instructors	50112 2234	186,631		189,000	189,000		(100.00)%
Stipends	50150 2234	113,902	6,480	(6,480)		62,880	NPB
Purchased Professional Services	50300 2234			15,000	15,000	15,000	
Travel Expense Reimbursement	50582 2234	18,592	16,888	4,012	20,900	12,259	(41.34)%
Other Purchased Services	50500 2234	20,044	3,850	3,050	6,900	78,300	1,034.78%
Technology-Related Supplies	50615 2234						NPB
Materials & Supplies	50610 2234						NPB
Miscellaneous Expenditures	50890 2234			436,508	436,508	680,706	55.94%
Miscellaneous Non-Public Expenditures	50895 2234	38,020	50,615	43,190	93,805	92,459	(1.43)%
Benefits							
Group Insurance	50210 2234	18,176		18,468	18,468		(100.00)%
Social Security	50220 2234						NPB
Medicare	50225 2234	4,070	94	2,354	2,448	912	(62.75)%
Louisiana Teacher Retirement	50231 2234	76,191	1,421	46,210	47,631	15,594	(67.26)%
Workers Compensation	50260 2234	1,423	46	1,289	1,335	447	(66.52)%
Educational Reimbursement	50240 2234	648	2,843	(2,843)		40,208	NPB
Total Instructional Staff Services		796,725	273,070	887,749	1,160,819	1,353,775	16.62%
Total Support Service Expenditures		796,725	273,070	887,749	1,160,819	1,353,775	16.62%
Total Expenditures		796,725	273,070	887,749	1,160,819	1,353,775	16.62%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		64,584	25,230	65,996	91,226	51,925	(43.08)%
OTHER FINANCING SOURCES (USES):							
Transfers of Indirect Cost Paid	50933 5200	(64,584)	(25,230)	(65,996)	(91,226)	(51,925)	(43.08)%
Total Other Financing Sources (Uses)		(64,584)	(25,230)	(65,996)	(91,226)	(51,925)	(43.08)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 19

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$	\$ (0)	\$ 0	\$	\$	NPB
ENDING FUND BALANCE		\$	\$ (0)	\$ 0	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 20

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final</u> <u>Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
REVENUES:							
FEDERAL SOURCES FROM:							
Restricted - Through State:							
Title III, English as a Second Language	44547 0000	\$ 46,155	\$ 25,846	\$ 13,327	\$ 39,173	\$ 39,173	
Total Revenues		46,155	25,846	13,327	39,173	39,173	
EXPENDITURES FOR:							
INSTRUCTION:							
Special Programs:							
English Language Acquisition - Title III							
Teacher	50112 1520						NPB
Para-professionals (Aides)	50115 1520			2,250	2,250	2,250	
Other Purchased Services	50500 1520	23,012	23,012		23,012	23,012	
Technology-Related Supplies	50615 1520	15,542	174	(174)			NPB
Materials and Supplies	50610 1520	4,152	809	9,559	10,368	10,368	
Employee Benefits							NPB
Medicare	50225 1520			49	49	49	
Louisiana Teacher Retirement	50231 1520			567	567	567	
Total Special Programs		42,706	23,995	12,251	36,246	36,246	
Total Instruction Expenditures		42,706	23,995	12,251	36,246	36,246	
SUPPORT SERVICES:							
Pupil Support Services:							
Other Instructional Staff Services							
Other Purchased Services	50500 2190						NPB
Materials and Supplies	50610 2190						NPB
Total Pupil Support Services							NPB
Instructional Staff Services:							
Staff Training - Other Special Programs							
Other Purchased Services	50300 2234						NPB
Total Instructional Staff Services							NPB
Total Support Service Expenditures							NPB
Total Expenditures		42,706	23,995	12,251	36,246	36,246	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		3,449	1,851	1,076	2,927	2,927	
OTHER FINANCING SOURCES (USES):							

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 20

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final</u> <u>Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
Transfers of Indirect Cost Paid	50933 5200	\$ (3,449)	\$ (1,851)	(1,076)	\$ (2,927)	\$ (2,927)	
Total Other Financing Sources (Uses)		(3,449)	(1,851)	(1,076)	(2,927)	(2,927)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(0)	0			NPB
ENDING FUND BALANCE			\$ (0)	\$ 0	\$		NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 21

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final</u> <u>Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
REVENUES:							
FEDERAL SOURCES FROM:							
Restricted - Through State:							
Title III, English as a Second Language	44547 0000	\$ 15,123		\$ -	\$ -		NPB
Total Revenues		15,123					NPB
EXPENDITURES FOR:							
INSTRUCTION:							
Special Programs:							
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					NPB
Materials and Supplies	50610 1520	39					NPB
Workbooks/Textbooks	50640 1520	13,105					
Employee Benefits							
Medicare	50225 1520						
Louisiana Teacher Retirement	50231 1520						
Total Special Programs			13,993				NPB
Total Instruction Expenditures			13,993				NPB
SUPPORT SERVICES:							
Pupil Support Services:							
Other Instructional Staff Services							
Other Purchased Services	50500 2190						NPB
Materials and Supplies	50610 2190						NPB
Total Pupil Support Services							NPB
Instructional Staff Services:							
Staff Training - Other Special Programs							
Other Purchased Services	50300 2234						NPB
Total Instructional Staff Services							NPB
Total Support Service Expenditures							NPB
Total Expenditures			13,993				NPB
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			1,130				NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 21

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final</u> <u>Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
OTHER FINANCING SOURCES (USES):							
Transfers of Indirect Cost Paid	50933 5200	\$ (1,130)			\$		NPB
Total Other Financing Sources (Uses)		(1,130)					NPB
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							NPB
ENDING FUND BALANCE		\$	\$	\$	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 22

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

DESCRIPTION	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
REVENUES FROM:							
FEDERAL SOURCES:							
Restricted - Through State:							
Title IV A Safe and Drug Free Schools	44544 0000	\$ 378,411	\$ 239,877	\$ 203,790	\$ 443,667	\$ 511,978	15.40%
Total Revenues		378,411	239,877	203,790	443,667	511,978	15.40%
EXPENDITURES FOR:							
INSTRUCTION:							
Special Programs							
NCLB/Culturally Deprived Programs							
Teachers	50112 1510						NPB
Purchased Professional & Technical Services	50300 1510			82,435	82,435		(100.00)%
Other Purchased Services	50500 1510	201,300	208,727	(208,727)		160,726	NPB
Technology-Related Supplies	50615 1510	125,958	4,454	18,340	22,794	22,331	(2.03)%
Materials and Supplies	50610 1510	15,282	5,620	10,653	16,273	16,396	0.76%
Other Supplies	50600 1510	3,434	3,896	(3,896)			NPB
Employee Benefits							
Social Security	50220 1510						NPB
Medicare	50225 1510						NPB
Louisiana Teachers Retirement	50231 1510						NPB
Total Special Programs		345,975	222,697	(101,195)	121,502	199,453	64.16%
Total Instruction Expenditures		345,975	222,697	(101,195)	121,502	199,453	64.16%
SUPPORT SERVICES:							
Pupil Support Services:							
Instructional Staff Services:							
Special Programs							
Stipends	50150 2234						NPB
Purchased Professional and Technical Services	50300 2234	480		174,908	174,908	89,380	(48.90)%
Travel Expense Reimbursement	50582 2234	300					NPB
Materials and Supplies	50610 2234	3,380					NPB
Other Supplies	50600 2234						NPB
Miscellaneous Non-Public Expenditures	50895 2234			115,095	115,095	200,864	74.52%
Employee Benefits							
Medicare	50225 2234						NPB
Louisiana Teacher Retirement	50231 2234						NPB
Total Instruction Staff Services		4,160		290,003	290,003	290,244	0.08%
Total Support Service Expenditures		4,160		290,003	290,003	290,244	0.08%
Total Expenditures		350,134	222,697	188,808	411,505	489,697	19.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		28,277	17,180	14,982	32,162	22,281	(30.72)%

LAFOURCHE PARISH SCHOOL BOARD
 OPERATING BUDGET
 For Fiscal Year Ending June 30, 2023

Schedule 22

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
<u>OTHER FINANCING SOURCES (USES):</u>							
Transfers of Indirect Cost Paid	50933 5200	\$ (28,277)	\$ (17,180)	\$ (14,982)	\$ (32,162)	\$ (22,281)	(30.72)%
Total Other Financing Sources (Uses)		(28,277)	(17,180)	(14,982)	(32,162)	(22,281)	(30.72)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		0				(0)	NPB
ENDING FUND BALANCE		\$ 0				\$ (0)	\$ NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 23

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
REVENUES from:							
FEDERAL SOURCES:							
Restricted - Through State							
IDEA Part B	44531 0000	\$ 3,225,752	\$ 2,372,311	\$ 1,505,520	\$ 3,877,831	\$ 3,936,691	1.52%
Total Restricted - Through State		3,225,752	2,372,311	1,505,520	3,877,831	3,936,691	1.52%
Total Revenues		3,225,752	2,372,311	1,505,520	3,877,831	3,936,691	1.52%
EXPENDITURES FOR:							
INSTRUCTION:							
Special Education Programs							
Special Needs (Including Summer and Pre-School							
Teacher Salaries	50112 1210	112,858	71,848	56,162	128,010	127,005	(0.79)%
Para-professionals (Aides	50115 1210	1,140	420	(420)			
Salaries	50119 1210	22,908					
Purchased Professional and Technical Services	50300 1210	21,408	18,733	28,667	47,400	47,400	
Travel Expense Reimbursement	50582 1210	1,525	3,213	(1,132)	2,081		(100.00)%
Other Purchased Services	50500 1210	553,207	803,003	(128,469)	674,534	538,239	(20.21)%
Technology-Related Supplies	50615 1210	233,905	127,295	(127,295)			NPB
Materials and Supplies	50610 1210	22,777	29,654	670,002	699,656	19,203	(97.26)%
Other Materials and Supplies	50600 1210	12,703	21,990	(21,990)			NPB
Miscellaneous	50800 1212					682,565	NPB
Employee Benefits							
Group Insurance	50210 1210	13,821	8,332	6,323	14,655	14,236	(2.86)%
Social Security	50220 1210						NPB
Medicare	50225 1210	2,122	942	733	1,675	1,660	(0.90)%
Louisiana Teacher Retirement	50231 1210	34,728	16,146	16,116	32,262	21,392	(33.69)%
Workmen's Compensation	50260 1210	1,127	513	393	906	869	(4.08)%
Gifted and Talented Programs							
Materials and Supplies	50610 1220						NPB
Total Special Education Programs		1,034,230	1,102,090	499,089	1,601,179	1,452,569	(9.28)%
Other Education:							
After School Programs - Exclude Special Education							
Teacher Salaries	50112 1460						NPB
Para-professionals (Aides)	50115 1460						NPB
Travel Expense Reimbursement	50582 1460	17					
Employee Benefits							
Medicare	50225 1460						NPB
Louisiana Teacher Retirement	50231 1460						NPB
Summer School Programs - Exclude Special Education							
Teacher Salaries	50112 1470	3,346	2,242	(2,242)			NPB
Employee Benefits							
Social Security	50220 1470						NPB
Medicare	50225 1470	49	33	(33)			NPB
Louisiana Teacher Retirement	50231 1470	797	542	(542)			NPB
Workmen's Compensation	50260 1470	23	16	(16)			
Total Other Education Programs		4,209	2,833	(2,833)			NPB
Total Instruction		1,038,463	1,107,756	493,423	1,601,179	1,452,569	(9.28)%
SUPPORT SERVICES:							
Pupil Support Services:							
Attendance and Social Work Services							
Social Worker Salaries	50113 2113	25,405	13,710	9,889	23,599	21,236	(10.01)%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 23

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u>		<u>Remaining</u>	<u>Final Budget</u>	<u>Operating Budget</u>	<u>% Change</u>
		<u>6/30/2021</u>	<u>3/31/2022</u>	<u>Through</u>			
				<u>6/30/2022</u>	<u>6/30/2022</u>	<u>6/30/2023</u>	<u>from</u>
							<u>6/30/2022</u>
Travel Expense Reimbursement	50582 2110	\$ 275		\$ -	\$ -	\$ -	NPB
Employee Benefits							
Group Insurance	50210 2110	2,146	1,251	902	2,153	2,144	(0.42)%
Medicare	50225 2110	341	183	137	320	283	(11.56)%
Louisiana Teacher Retirement	50231 2110	6,586	3,500	2,449	5,949	5,268	(11.45)%
Workmen's Compensation	50260 2110	180	97	73	170	146	(14.12)%
Health Services - All Students							
Nurse Salaries	50118 2130	46,195	36,983	173,993	210,976	238,946	13.26%
Other Salaries	50100 2130	115,784	50,565	78,365	128,930	125,776	(2.45)%
Travel Expense Reimbursement	50582 2130	1,562	342	(342)			NPB
Other Purchased Services	50500 2130	353					NPB
Materials and Supplies	50610 2130	6,655					NPB
Employee Benefits							
Group Insurance	50210 2130	7,440	6,900	(239)	6,661	26,519	298.12%
Medicare	50225 2130	2,461	1,149	1,339	2,488	2,502	0.56%
Louisiana Teacher Retirement	50231 2130	37,409	16,931	19,553	36,484	40,521	11.07%
Workmen's Compensation	50260 2130	1,239	618	639	1,257	982	(21.88)%
Educational Assessments - Special Needs							
Supervisor/Coordinator Salaries	50111 2140	312,857	189,913	133,387	323,300	337,400	4.36%
Psychologist Salary	50113 2143	65,319	44,866	23,301	68,167	70,154	2.91%
Educational Diagnosticians	50113 2145	28,813	19,570	4,160	23,730	27,122	14.29%
Clerical Secretarial Salaries	50114 2140	61,262	73,728	(5,496)	68,232	126,536	85.45%
Travel Expense Reimbursement	50582 2140	6,202	2,481	(2,481)			NPB
Other Purchased Services	50500 2140	883	3,567	(3,567)			NPB
Materials and Supplies	50610 2140	9,655	21,266	(21,266)			NPB
Employee Benefits							
Group Insurance	50210 2140	61,172	45,217	17,687	62,904	75,524	20.06%
Medicare	50225 2140	5,802	4,048	1,969	6,017	6,963	15.72%
Louisiana Teacher Retirement	50231 2140	97,909	67,122	30,673	97,795	114,813	17.40%
Workmen's Compensation	50260 2140	3,092	2,329	1,083	3,412	3,859	13.10%
Speech Pathology and Audiology - Special Needs							
Supervisor/Coordinator Salaries	50111 2151	22,677	12,031	9,176	21,207	21,849	3.03%
Speech Therapist Salaries	50113 2152	105,647	58,990	52,915	111,905	101,820	(9.01)%
Audio Therapists (Hearing Impaired)	50113 2153	5,135	3,293	2,797	6,090	6,264	2.86%
Educational/Sign Language Interpreter Salaries	50119 2154						NPB
Other Salaries - Speech Pathology and Audio	50100 2150						NPB
Repairs and Maintenance Services	50430 2150	1,333		10,000	10,000	1,000	(90.00)%
Travel Expense Reimbursement	50582 2150						NPB
Other Purchased Services	50500 2150	580					NPB
Materials and Supplies	50610 2150	8,431	10,413	(10,413)			NPB
All Other Equipment	50730 2150						NPB
Employee Benefits							
Group Insurance	50210 2150	16,980	9,091	8,215	17,306	14,850	(14.19)%
Medicare	50225 2150	1,690	987	787	1,774	1,658	(6.54)%
Louisiana Teacher Retirement	50231 2150	34,129	18,822	16,263	35,085	32,223	(8.16)%
Workmen's Compensation	50260 2150	922	528	4,278	4,806	894	(81.40)%
Special Needs							
Occupational Therapist	50113 2161	6,015	4,149	2,109	6,258	9,911	58.37%
Physical Therapist	50113 2166	2,109	1,971	225	2,196	3,985	81.47%
Travel Expense Reimbursement	50582 2160		37	(37)			NPB
Other Purchased Services	50500 2160						NPB
Materials and Supplies	50610 2160	34,928	18,772	6,090	24,862		(100.00)%
Employee Benefits							
Group Insurance	50210 2160	599	522	285	807	1,233	52.79%
Medicare	50225 2160	108	81	32	113	183	61.95%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 23

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u>		<u>Remaining</u>	<u>Final Budget</u>	<u>Operating Budget</u>	<u>% Change</u>
		<u>6/30/2021</u>	<u>3/31/2022</u>	<u>Through</u> <u>6/30/2022</u>	<u>6/30/2022</u>	<u>6/30/2023</u>	<u>from</u> <u>6/30/2022</u>
Louisiana Teacher Retirement	50231 2160	\$ 2,096	\$ 1,542	\$ 591	\$ 2,133	\$ 3,446	61.56%
Workmen's Compensation	50260 2160	58	43	19	62	97	56.45%
Other Pupil Support Services							
Other Salaries	50100 2190	155,838	104,532	(104,532)			NPB
Travel Expense Reimbursement	50582 2190	502	916	(916)	-	-	
Materials and Supplies	50610 2190	61,423	64,673	(64,673)			NPB
Employee Benefits							
Group Insurance	50210 2190	14,007	8,827	5,160	13,987	14,000	0.09%
Medicare	50225 2190	2,057	1,398	746	2,143	2,215	3.36%
Louisiana Teacher Retirement	50231 2190	40,206	26,342	14,274	40,616	41,269	1.61%
Workmen's Compensation	50260 2190	1,008	742	395	1,137	1,145	0.70%
Total Pupil Support Services		1,425,477	955,040	419,991	1,375,031	1,484,736	7.98%
<u>Instructional Staff Services:</u>							
<u>Improvement of Instructional Services - Regular Programs</u>							
Technology-Related Supplies	50615 2211						NPB
Special Education Programs - Special Needs							
Supervisor and Coordinator Salaries	50111 2212	77,032	66,342	24,255	90,597	93,373	3.06%
Travel Expense Reimbursement	50582 2212	207	2,300	(2,300)			NPB
Other Purchased Services	50500 2212	49,221	40,004	(34,504)	5,500	21,500	290.91%
Technology-Related Supplies	50615 2212	17,358	3,293	(3,293)			NPB
Materials and Supplies	50610 2212						NPB
Miscellaneous	50800 2212						NPB
Employee Benefits							
Group Insurance	50210 2210	5,084	3,501	1,586	5,087	3,835	(24.61)%
Medicare	50225 2210	1,339	1,183	25	1,208	1,309	8.36%
Louisiana Teacher Retirement	50231 2210	25,374	21,735	1,096	22,831	23,157	1.43%
Workmen's Compensation	50260 2210	564	612	27	639	644	0.78%
Staff Training - Special Needs							
Staff Instructors	50112 2232	37,259	22,284	16,241	38,525	39,875	3.50%
Stipends	50150 2232	22,620	24,608	(24,608)			
Purchased Professional/Technical Services	50300 2232	97,915	2,145	176,668	178,813	187,000	4.58%
Travel Expense Reimbursement	50582 2232	14,232	14,325	38,391	52,716	170,000	222.48%
Other Purchased Services	50500 2232	34,937	13,370	(7,870)	5,500	3,100	(43.64)%
Materials and Supplies	50610 2232	1,168	378	(378)			NPB
Other Supplies	50600 2232	1,062	934	(934)			NPB
Employee Benefits							
Group Insurance	50210 2232	4,273	2,685	1,893	4,578	4,581	0.07%
Medicare	50225 2232	486	360	143	503	522	3.78%
Louisiana Teacher Retirement	50231 2232	9,582	5,951	3,758	9,709	6,516	(32.89)%
Workmen's Compensation	50260 2232	239	191	81	272	274	0.74%
Total Instructional Staff Services		399,952	226,198	190,280	416,478	555,686	33.43%
<u>Operation and Maintenance of Plant Services</u>							
Care and Upkeep of Equipment							
Rental of Equipment and Vehicles	50442 2640	8,037	6,062	13,938	20,000	20,000	
Other Purchased Property Services	50400 2640						NPB
Total Operation and Maintenance of Plant Services		8,037	6,062	13,938	20,000	20,000	
<u>Student Transportation Services:</u>							
Special Needs Transportation							
Para-professionals (Aides)	50115 2730	1,992	1,794	(1,794)			
Bus Driver Salaries	50116 2730	78,858	54,987	65,013	120,000	120,000	
Operational Allowance	50583 2730	1,149					NPB
Employee Benefits							

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 23

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual</u> <u>Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
Group Insurance	50210 2730	\$ 126					NPB
Social Security	50220 2730		32	(32)			NPB
Medicare	50225 2730	1,186	823	917	1,740		(100.00)%
Louisiana Teacher Retirement	50231 2730	1,134	540	(540)			NPB
Louisiana School Employee Retirement	50233 2730	21,182	14,349	20,091	34,440		(100.00)%
Workmen's Compensation	50260 2730	7,095	4,904	4,900	9,804		(100.00)%
Total Student Transportation Services		112,722	77,429	88,555	165,984	120,000	(27.70)%
Total Support Service Expenditures		1,946,187	1,264,728	712,765	1,977,493	2,180,422	10.26%
Total Expenditures		2,984,650	2,372,484	1,206,188	3,578,672	3,632,991	1.52%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		241,102	(173)	299,332	299,159	303,700	1.52%
OTHER FINANCING SOURCES (USES):							
Transfers of Indirect Cost Paid	50933 5200	(241,102)	(173,876)	(125,283)	(299,159)	(303,700)	1.52%
Total Other Financing Sources (Uses)		(241,102)	(173,876)	(125,283)	(299,159)	(303,700)	1.52%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(0)	(174,049)	174,049			NPB
ENDING FUND BALANCE		\$ (0)	\$ (174,049)	\$ 174,049	\$	\$	NPB

LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023

Schedule 24

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
REVENUES FROM:							
FEDERAL SOURCES:							
Restricted - Through State							
IDEA Preschool	44532 0000	\$ 135,522	\$ 65,970	\$ 228,040	\$ 294,010	\$ 343,471	16.82%
Total Revenues		135,522	65,970	228,040	294,010	343,471	16.82%
EXPENDITURES FOR:							
INSTRUCTION:							
Special Education Programs							
Special Needs (Including Summer and Pre-School							
Travel Expense Reimbursement	50582 1210	4,032	2,950	5,450	8,400	302	(96.40)%
Materials and Supplies	50600 1210	560		12,213	12,213		
Total Special Education Programs		4,592	2,950	17,663	20,613	302	(98.53)%
Special Programs:							
Pre-Kindergarten Programs							
Other Salaries	50100 1530						NPB
Repairs and Maintenance Services	50430 1530						NPB
Travel Expense Reimbursement	50582 1530		40	(40)			NPB
Other Purchased services	50500 1530	900					NPB
Technology-Related Supplies	50615 1530	9,902					NPB
Materials and Supplies	50610 1530	15,083	3,585	914	4,499		(100.00)%
Other Supplies	50600 1530						NPB
Technology-Related Hardware	50734 1530						NPB
Miscellaneous	50890 1530			33,475	33,475	188,779	463.94%
Employee Benefits							
Social Security	50220 1530						NPB
Medicare	50225 1530	4					NPB
Workers Compensation	50260 1530	25					
Louisiana School Employees Retirement	50233 1530	80					NPB
Total Special Programs		25,993	3,625	34,349	37,974	188,779	397.13%
Total Instruction		30,585	6,575	52,012	58,587	189,081	222.74%
SUPPORT SERVICES:							
Pupil Support Services:							
Health Services - All Students							
Materials and Supplies	50610 2130	279					NPB
Educational Assessments - Special Needs							
Other Salaries	50100 2140	4,021	3,111	4,092	7,203	4,257	
Materials and Supplies	50610 2140						NPB
Speech Pathology & Audiology							
Supervisor/Coordinator Salaries	50111 2150	11,571	5,156	3,933	9,089	9,364	3.03%
Materials and Supplies	50610 2150						NPB
Employee Benefits							
Group Insurance	50210 2150	1,024	572	900	1,472	1,472	
Medicare	50225 2150	156	90	125	215	220	2.33%

LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023

Schedule 24

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
Louisiana Teacher Retirement	50231 2150	\$ 2,985	\$ 1,678	\$ 2,429	\$ 4,107	\$ 4,158	1.24%
Workers Compensation	50260 2150		47	70	117	116	(0.85)%
Occupational Therapy and Related Services							
Materials and Supplies	50610 2160		559	(559)			NPB
Other Pupil Support Services							
Clerical/Secretarial Salaries	50114 2190			23,460	23,460	27,115	15.58%
Other Salaries	50100 2190	33,639	23,912	11,329	35,241	39,542	12.20%
Materials and Supplies	50610 2190	308	343	83,280	83,623		(100.00)%
Employee Benefits							
Group Insurance	50210 2190	4,639	2,895	6,061	8,956	10,474	16.95%
Medicare	50225 2190	471	324	420	744	785	5.51%
Louisiana Teacher Retirement	50231 2190	9,716	6,432	8,361	14,793	15,752	6.48%
Workers Compensation	50260 2190	106	181	234	415	250	(39.76)%
Total Pupil Support Services		68,915	45,299	144,136	189,435	113,505	(40.08)%
Instructional Staff Services:							
Special Education Programs - Special Needs							
Supervisor and Coordinator Salaries	50111 2212	8,284	7,271	2,424	9,695	9,993	3.07%
Employee Benefits							
Group Insurance	50210 2212	633	435	199	634	476	(24.92)%
Medicare	50225 2212	107	97	31	128	139	8.59%
Louisiana Teacher Retirement	50231 2212	2,137	1,832	611	2,443	2,478	1.43%
Workers Compensation	50260 2212	49	52	17	69	69	
Staff Training - Special Needs							
Purchased Professional and Technical Services	50300 2232	12,500		5,337	5,337		(100.00)%
Travel Expense Reimbursement	50582 2232			5,000	5,000	2,000	(60.00)%
Total Instructional Staff Services		23,710	9,687	13,619	23,306	15,155	(34.97)%
Student Transportation Services:							
Special Needs Transportation							
Bus Driver Salaries	50116 2730	1,617					NPB
Employee Benefits							
Medicare	50225 2730	19					NPB
Louisiana Teacher Retirement	50231 2730	385					NPB
Workers Compensation	50260 2730	122					
Total Student Transportation Services		2,143					NPB
Central Services:							
Personnel (Human Resources) Services							
Fingerprinting and Background Check	50339 2830						NPB
Total Central Services							NPB
Total Support Service Expenditures		94,768	54,986	157,755	212,741	128,660	(39.52)%
Total Expenditures		125,353	61,561	209,767	271,328	317,741	17.11%
EXCESS (DEFICIENCY) OF REVENUES							
OVER EXPENDITURES		10,169	4,409	18,273	22,682	25,730	13.44%

LAFOURCHE PARISH SCHOOL BOARD
 OPERATING BUDGET
 For Fiscal Year Ending June 30, 2023

Schedule 24

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
OTHER FINANCING SOURCES (USES):							
Transfers of Indirect Cost Paid	50933 5200	\$ (10,169)	\$ (4,951)	\$ (17,731)	\$ (22,682)	\$ (25,730)	13.44%
Total Other Financing Sources (Uses)		(10,169)	(4,951)	(17,731)	(22,682)	(25,730)	13.44%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
			(542)	542			NPB
ENDING FUND BALANCE							
		\$	\$ (542)	\$ 542	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 25

140 Other Federal Pass-Through Grants Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
REVENUES FROM:							
FEDERAL SOURCES:							
Restricted - Through State							
Career and Technical Education	44510 0000	\$ 191,307	\$ 85,973	\$ 81,127	\$ 167,100	\$ 164,169	(1.75)%
Other Special Education Programs	44535 0000	4,000					
Other Restricted Grants through State	44590 0000	275,442	163,177	615,843	779,020	464,335	(40.39)%
Total Revenues		470,749	249,150	696,970	946,120	628,504	(33.57)%
EXPENDITURES FOR:							
INSTRUCTION:							
Regular Programs							
Purchased Professional and Technical Services	50300 1100			\$118,556	\$118,556		(100.00)%
Other Purchased Services	50500 1100						NPB
Materials and Supplies	50600 1100	\$16,471	58,875	63,084	121,959	170,266	
Miscellaneous	50800 1100	\$52,844	19,565	(\$19,565)		46,521	
Total Regular Education		69,315	78,440	162,075	240,515	216,787	(9.87)%
Career and Technical Education Programs							
Repairs and Maintenance Services	50430 1300						NPB
Travel Expense Reimbursement	50582 1300	2,164		7,500	7,500		(100.00)%
Other Purchased Services	50500 1300	75,210	23,482	30,945	54,427	26,998	(50.40)%
Technology-Related Supplies	50615 1300					11,271	NPB
Materials and Supplies	50610 1300	16,986	6,767	8,113	14,880	37,323	150.83%
Textbooks/Workbooks	50642 1300		3,341	(3,341)			NPB
Other Supplies	50600 1300						NPB
Total Vocational Education		94,360	33,590	43,217	76,807	75,592	(1.58)%
Other Education:							
After School Programs - Exclude Special Education							
Teachers	50112 1460			21,600	21,600	21,600	
Para-professionals (Aides)	50115 1460			5,400	5,400	5,400	
Employee Benefits							
Group Insurance	50220 1460						NPB
Medicare	50225 1460			391	391	391	
Louisiana Teacher Retirement	50231 1460			7,020	7,020	7,020	
Materials and Supplies	50610 1470						
Total Other Education				34,411	34,411	34,411	
Special Programs:							
Pre-Kindergarten Programs							
Teacher Salaries	50112 1530			95,500	95,500	43,300	(54.66)%
Para-professional Salaries	50115 1530		13,316	(13,316)		64,065	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	1,897	1,038	(615)	423		(100.00)%
Other Purchased Services	50500 1530	15,508				652	NPB
Materials and Supplies	50610 1530	869				46,521	NPB
Other Supplies	50600 1530	13,817		3,044	3,044		(100.00)%
Miscellaneous	50800 1530					(153,008)	NPB
Employee Benefits							
Group Insurance	50210 1530		451	8,496	8,947	17,408	94.57%
Social Security	50220 1530						NPB

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 25

140 Other Federal Pass-Through Grants Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
Medicare	50225 1530	\$ -	\$ 190	\$ 1,037	\$ 1,227	\$ 1,381	12.55%
Workers Compensation	50260 1530	-	95	578	673	227	(66.27)%
Louisiana Teacher Retirement	50231 1530		3,356	20,711	24,067	26,627	10.64%
Total Special Programs		32,091	18,445	115,436	133,881	47,173	(64.76)%
Total Instruction Expenditures		195,765	130,475	355,139	485,614	373,963	(22.99)%

SUPPORT SERVICES:
Pupil Support Services:

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	1,108	1,108	
Teacher Salaries	50112 2190	11,485		2,540	2,540	2,540	
Other Therapists/Counselors	50113 2190	43,918	90,445	(89,395)	1,050	1,050	
Other Salaries	50100 2190	19,821	16,323	20,372	36,695	36,695	
Purchased Professional and Technical Services	50300 2190	825	1,375	(375)	1,000	1,000	
Travel Expense Reimbursement	50582 2190	3,335	5,732	(5,732)		22,298	NPB
Other Purchased Services	50500 2190	154					
Materials and Supplies	50610 2190	31,241	19,784	2,514	22,298		(100.00)%
Miscellaneous	50890 2190			49,363	49,363		(1)
Employee Benefits							
Group Insurance	50210 2190	1,583	2,776	5,993	8,769	8,769	
Social Security	50220 2190	3,553	2,776	(2,032)	744	744	
Medicare	50225 2190	1,077	874	(274)	600	600	
Workers Compensation	50260 2190	518	439	(439)		199	
Louisiana Teacher Retirement	50231 2190	4,292	4,295	3,355	7,650	7,650	
Total Pupil Support Services		121,802	144,819	(13,002)	131,817	82,653	(37.30)%

Instructional Staff Services:

Improvement of Instructional Services - Other Special Programs							
Other Salaries	50100 2214	20,430	13,855	19,745	33,600	33,600	
Employee Benefits							
Social Security	50220 2214						NPB
Medicare	50225 2214	291	201	286	487	487	
Louisiana Teacher Retirement	50231 2214	\$5,244	\$3,491	4,976	\$8,467	\$8,333	
Workers Compensation	50260 2214	\$132	98	141	239	\$239	
Improvement of Instructional Services - Career and Technical Education							
Purchased Professional/Technical Services	50300 2215	17,795	5,000	4,999	9,999	9,999	
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	(40)	22,622	(22,622)			NPB
Staff Training - Other Special Programs							
Travel Expense Reimbursement	50582 2234	840		4,800	4,800	4,800	
Staff Training - Career and Technical Programs							

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 25

140 Other Federal Pass-Through Grants Fund

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Actual Through</u> <u>3/31/2022</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2023</u>	<u>% Change</u> <u>from</u> <u>6/30/2022</u>
Director/Supervisor Salaries	50111 2235	\$ 57,289	\$ 34,773	\$ 24,954	\$ 59,727	\$ 52,220	(12.57)%
Travel Expense Reimbursement	50582 2235	1,597	871	(871)		6,000	NPB
Employee Benefits							
Group Insurance	50210 2235	4,279	2,498	1,785	4,283	5,646	31.82%
Medicare	50225 2235	818	472	339	811	694	(14.43)%
Louisiana Teacher Retirement	50231 2235	15,527	8,763	6,289	15,052	12,951	(13.96)%
Workers Compensation	50260 2235	427	247	174	421	371	(11.88)%
Other Education Programs							
Stipends	50150 2239	2,892					
Travel Expense Reimbursement	50582 2239						
Purchased Professional/Technical Services	50300 2239						
Services from LEAS	50596 2239						
Supplies	50610 2239						
Employee Benefits							
Medicare	50225 2239						
Louisiana Teacher Retirement	50231 2239						
Total Instructional Staff Services		127,521	92,891	44,995	137,886	135,340	(1.85)%
Student Transportation Services:							
Regular Transportation Services							
Bus Driver Salaries	50116 2720	2,462	5,265	(2,690)	2,575	3,075	19.42%
Operational Allowance	50583 2720		95	(95)			NPB
Employee Benefits							
Social Security	50220 2720	7	118	(118)			NPB
Medicare	50225 2720	36	74	(37)	37	44	18.92%
Louisiana Teacher Retirement	50231 2720			670	670	670	
Louisiana School Employee Retirement	50233 2720	670	222	(222)		144	NPB
Workers Compensation	50260 2720	223	390	(390)		45	NPB
Total Student Transportation Services		3,398	6,163	(2,881)	3,282	3,978	21.21%
Total Support Service Expenditures		252,720	243,873	29,112	272,985	221,971	(18.69)%
Total Expenditures		448,485	374,348	384,251	758,599	595,934	(21.44)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		22,265	(125,198)	312,719	187,521	32,570	(82.63)%
OTHER FINANCING SOURCES (USES):							
Transfers of Indirect Cost Paid	50933 5200	(22,265)	(11,687)	(175,834)	(187,521)	(32,570)	(82.63)%
Total Other Financing Sources (Uses)		(22,265)	(11,687)	(175,834)	(187,521)	(32,570)	(82.63)%
EXCESS (DEFICIENCY) OF REVENUES/OTHER SOURCES OVER EXPENDITURES/OTHER USES		(0)	(136,885)	136,885			NPB
ENDING FUND BALANCE		\$ (0)	\$ (136,885)	\$ 136,885	\$	\$	NPB

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

Schedule 26

007 Debt Service Fund

DESCRIPTION	Account #	Actual 6/30/2021	Actual Through 3/31/2022	Remaining Through 6/30/2022	Final Budget 6/30/2022	Operating Budget 6/30/2023	% Change from 6/30/2022
REVENUES FROM:							
Local Sources:							
Parishwide							
Ad Valorem Taxes -Debt Service	41113 0000	\$ 10,814,666	\$ 58,108	\$ 8,060,893	\$ 10,623,210	\$ 8,119,001	(23.57)%
Interest on Investments	41510 0000	97,273	50,987	17,013	86,000	97,000	12.79%
Net Change in Fair Value of Investments	41530 0000	(51,519)	(233,070)	478,495			NPB
Total Revenues		10,860,420	(123,976)	8,556,402	10,709,210	8,216,001	(23.28)%
EXPENDITURES FOR:							
SUPPORT SERVICES:							
General Administration:							
Board of Education Services							
Pension Fund Deduction	50313 2310	344,770		344,770	344,770	258,577	(25.00)%
Audit Services	50333 2310	7,530				7,500	NPB
Total Support Services		352,300		344,770	344,770	266,077	(22.82)%
Business Services:							
Fiscal Services							
Purchased Technical Services	50340 2510	11,462	15,934			15,800	NPB
Total Business Services		11,462	15,934			15,800	NPB
DEBT SERVICE:							
Banking Services							
Redemption of Principal	50831 5100	7,920,000	7,180,000		7,525,000	7,480,000	123.12%
Interest (long-term)	50832 5100	2,840,433	3,922,072		3,584,963	3,801,063	6.03%
Total Debt Service		10,764,233	11,102,072	3,200	11,109,963	11,281,063	1.54%
Total Support Service Expenditures		11,127,995	11,118,006	347,970	11,454,733	11,562,940	0.94%
Total Expenditures		11,127,995	11,118,006	347,970	11,454,733	11,562,940	0.94%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(267,575)	(11,241,982)	8,208,432	(745,523)	(3,346,939)	348.94%
OTHER FINANCING SOURCES (USES):							
SOURCES:							
Accrued Interest and Premiums on Bond Sale	45120 0000						NPB
Total Other Financing Sources (Uses)							NPB
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		(267,575)	(11,241,982)	8,208,432	(745,523)	(3,346,939)	348.94%
BEGINNING FUND BALANCE		11,645,089	11,377,514		11,377,514	10,631,991	(6.55)%
ENDING FUND BALANCE		\$ 11,377,514	\$ 135,532	\$ 8,208,432	\$ 10,631,991	\$ 7,285,052	(31.48)%

**LAFOURCHE PARISH SCHOOL
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 27

Combined Budget Schedule: Internal Service Fund Types

	<u>Actual</u> <u>6/30/2021</u>	<u>Estimated Actual</u> <u>6/30/2022</u>	<u>Combined</u> <u>Original Budget</u> <u>6/30/2023</u>	<u>Group</u> <u>Health</u> <u>Fund</u>	<u>Loss Control</u> <u>Fund</u>	<u>Workers</u> <u>Compensation</u> <u>Fund</u>
OPERATING REVENUES:						
Intergovernmental insurance premium billings	\$ 22,776,015	\$ 24,355,695	\$ 23,400,754	\$ 19,642,955	\$ 2,599,985	\$ 1,157,814
Total Revenues	22,776,015	24,355,695	23,400,754	19,642,955	2,599,985	1,157,814
OPERATING EXPENSES:						
General Administration Services	11,232	9,800	10,050	8,200	1,200	650
Business Services		1,300	1,000			1,000
Central Services						
Operation and Maintenance of Plant Services	127,223	85,408	138,497			138,497
Fees and Insurance	6,510,578	5,707,882	7,110,428	4,513,444	2,491,984	105,000
Claims	18,739,600	20,489,110	20,514,909	19,637,360	105,000	772,549
Total Expenditures	25,388,633	26,293,500	27,774,884	24,159,004	2,598,184	1,017,696
NET OPERATING INCOME	(2,612,618)	(1,937,805)	(4,374,130)	(4,516,049)	1,801	140,118
NONOPERATING REVENUES (EXPENSES)						
Earnings on Investments	646					
Rebates and Subsidies	860,157	1,982,600	1,043,049	1,043,049		
Insurance Proceeds from Loss	34,197					
Transfers In (Out)	231,152		3,500,000	3,500,000		
Total Nonoperating Revenues (Expenses)	1,126,151	1,982,600	4,543,049	4,543,049		
CHANGE IN NET POSITION	(1,486,467)	44,795	168,919	27,000	1,801	140,118
BEGINNING NET POSITION	3,305,201	1,818,734	1,863,530	679,120	984,867	199,542
ENDING NET POSITION	\$ 1,818,734	\$ 1,863,529	\$ 2,032,449	\$ 706,120	\$ 986,668	\$ 339,660

LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023

Schedule 28

300 Group Health Fund

	<u>ACCOUNT #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating Budget</u> <u>6/30/2023</u>
OPERATING REVENUES:				
<hr/>				
Intergovernmental Insurance Premium Billings				
Active Employee Plans	45900 0000	\$ 12,446,120	\$ 13,824,800	\$ 12,463,969
Retired Employee Plans	45901 0000	7,006,697	7,272,800	6,970,741
Unreimbursed Medical/Dependent Care	45904 0000	<u>221,549</u>	<u>193,500</u>	<u>208,245</u>
Total Intergovernmental Insurance Premium Billings		19,674,366	21,291,100	19,642,955
Total Revenues		19,674,366	21,291,100	19,642,955
OPERATING EXPENSES:				
<hr/>				
General Administration Services				
Audit Services	50333 2310	<u>9,427</u>	<u>8,000</u>	<u>8,200</u>
Total General Administration Services		9,427	8,000	8,200
<hr/>				
Business Services				
Purchased Technical Services	50340 2510		300	
Materials and Supplies	50610 2510			
Total Business Services			300	
<hr/>				
Fees and Insurance				
Health Insurance	50340 5900	4,109,809	3,000,000	3,996,446
Life Insurance	50340 5900	320,922	255,900	323,498
Unreimbursed Medical/Dependent Care	50890 5900		<u>193,500</u>	<u>193,500</u>
Total Fees and Insurance		4,430,731	3,449,400	4,513,444
<hr/>				
Claims	50890 5900	<u>18,047,154</u>	<u>19,779,110</u>	<u>19,637,360</u>
Total Expenses		22,487,312	23,236,810	24,159,004
NET OPERATING INCOME		(2,812,947)	(1,945,710)	(4,516,049)
NONOPERATING REVENUES (EXPENSES)				
<hr/>				
Earnings on Investments				
Interest and Other Earnings	41510 0000	350		
Net Change in Fair Value of Investments	41530 0000			
Insurance Proceeds from Loss	41530 0000			
Total Earnings on Investments		350		
Rebates and Subsidies				
Pharmacy Rebates	45902 0000	860,157	1,600,000	1,043,049
Drug Subsidies	45903 0000		<u>382,600</u>	
Total Rebates and Subsidies		860,157	1,982,600	1,043,049

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 28

300 Group Health Fund

	<u>ACCOUNT #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating Budget</u> <u>6/30/2023</u>
Insurance Proceeds from Loss	45300 0000	\$ 231,152	\$	\$
Transfers in General Fund	45220 0000	_____	_____	3,500,000
		231,152		3,500,000
 Total Nonoperating Revenues (Expenses)		 1,091,659	 1,982,600	 4,543,049
 CHANGE IN NET POSITION		 (1,721,287)	 36,890	 27,000
 BEGINNING NET POSITION		 2,363,517	 642,230	 679,120
ENDING NET POSITION		\$ 642,230	\$ 679,120	\$ 706,120

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 29

301 Loss Control Fund

	<u>ACCOUNT #</u>	<u>Actual 6/30/2021</u>	<u>Final Budget 6/30/2022</u>	<u>Operating Budget 6/30/2023</u>
OPERATING REVENUES:				
Intergovernmental insurance premium billings	45900 0000	\$ 1,952,858	\$ 2,179,595	\$ 2,599,985
Total Revenues		1,952,858	2,179,595	2,599,985
OPERATING EXPENSES:				
<u>General Administration Services</u>				
Audit Services	50333 2310	1,205	1,200	1,200
Total General Administration Services		1,205	1,200	1,200
<u>Business Services</u>				
Materials and Supplies	50610 2510			
Total Business Services				
<u>Central Services:</u>				
Administrative Technical Services				
Technology-Related Software	50735 2840			
Total Central Services				
<u>Fees and Insurance</u>				
Total Fees and Insurance	50340 5900	1,891,762	1,967,994	2,491,984
Total Fees and Insurance		1,891,762	1,967,994	2,491,984
<u>Claims</u>				
Building and Contents	50890 5910	137,412	75,000	10,000
Fidelity	50890 5920		1,000	1,000
Automobile Liability	50890 5930	65,751	75,000	75,000
General Liability	50890 5940	(16,890)	50,000	10,000
Errors and Omissions	50890 5950		9,000	9,000
Total Claims		186,273	210,000	105,000
Total Expenses		2,079,240	2,179,194	2,598,184
NET OPERATING INCOME		(126,383)	401	1,801
<u>NONOPERATING REVENUES (EXPENSES)</u>				
Earnings on Investments	41510 0000	110		
Insurance Proceeds from Loss	45300 0000	34,197		
Transfer out Group Health Insurance Fund	50932 5200			
Transfer out Workers Compensation Fund	50932 5200			
Total Nonoperating Revenues (Expenses)		34,307		

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 29

301 Loss Control Fund

	<u>Actual</u>	<u>Final Budget</u>	<u>Operating Budget</u>
<u>ACCOUNT #</u>	<u>6/30/2021</u>	<u>6/30/2022</u>	<u>6/30/2023</u>
CHANGE IN NET POSITION	\$ (92,076)	\$ 401	\$ 1,801
BEGINNING NET POSITION	<u>1,076,542</u>	<u>984,466</u>	<u>984,867</u>
ENDING NET POSITION	<u>\$ 984,466</u>	<u>\$ 984,867</u>	<u>\$ 986,668</u>

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 30

302 Workers Compensation Fund

	<u>ACCOUNT #</u>	<u>Actual 6/30/2021</u>	<u>Final Budget 6/30/2022</u>	<u>Operating Budget 6/30/2023</u>
OPERATING REVENUES:				
Intergovernmental insurance premium billings	45900 0000	\$ 1,148,792	\$ 885,000	\$ 1,157,814
Total Revenues		1,148,792	885,000	1,157,814
OPERATING EXPENSES:				
General Administration Services				
Legal Services	50332 2310			
Audit Services	50333 2310	600	600	650
Total General Administration Services		600	600	650
Business Services				
Travel Expense Reimbursement	50582 2510		1,000	1,000
Materials and Supplies	50610 2510			
Total Business Services			1,000	1,000
Operation and Maintenance of Plant Services				
Supervisor Salaries	50111 2610		55,808	57,344
Secretary Salaries	50114 2610	31,393		33,723
Operation and Maintenance of Buildings				
Purchased Professional Services	50300 2620			
Communications (phone/internet/post)	50530 2620	13,985	14,235	13,500
Safety and Security				
Supervisor Salaries	50111 2660	53,337		
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	4,852	98	9,466
Medicare	50225 2600	1,193	810	1,257
Teachers Retirement System	50231 2600	21,860	14,064	22,584
School Employees Retirement System	50233 2600			
Workmen's Compensation	50260 2600	602	393	623
Annual Leave Severance Pay	50282 2600			
Total Operation and Maintenance of Plant Services		127,223	85,408	138,497
Fees and Insurance	50340 5900	188,085	290,488	105,000

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Schedule 30

302 Workers Compensation Fund

	<u>ACCOUNT #</u>	<u>Actual</u> <u>6/30/2021</u>	<u>Final Budget</u> <u>6/30/2022</u>	<u>Operating Budget</u> <u>6/30/2023</u>
Claims	50890 5900	\$ 506,173	\$ 500,000	\$ 772,549
<hr/>				
Total Expenses		822,081	877,496	1,017,696
NET OPERATING INCOME		326,711	7,504	140,118
<hr/>				
NONOPERATING REVENUES (EXPENSES)				
Earnings on Investments	41510 0000	185		
Insurance Proceeds from Loss	41932 0000			
Transfer in Workers Compensation Fund	45220 0000			
<hr/>				
Total Nonoperating Revenues (Expenses)		185		
CHANGE IN NET POSITION		326,896	7,504	140,118
BEGINNING NET POSITION		<u>(134,858)</u>	<u>192,038</u>	<u>199,542</u>
ENDING NET POSITION		\$ 192,038	\$ 199,542	\$ 339,660

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Table 1

10-Year Revenue Summary

	<u>BUDGET ESTIMATES</u>		<u>ACTUAL</u>							
	<u>2023</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>
REVENUES										
<u>Local sources:</u>										
Taxes:										
Ad valorem taxes	\$ 32,388,172	\$ 42,402,850	\$ 43,000,457	\$ 41,944,751	\$ 42,274,992	\$ 42,190,804	\$ 44,704,905	\$ 44,765,049	\$ 43,125,124	\$ 39,257,579
Sales and use taxes	37,173,297	31,584,714	34,918,722	31,584,714	30,084,690	29,935,106	27,452,014	30,827,994	33,286,062	32,655,508
Other										
Earnings on investments	130,445	204,530	156,916	414,494	514,037	174,932	168,805	225,319	207,987	369,291
Rentals, leases, royalties	66,200	42,300	53,057	88,484	668,889	105,524	285,348	185,052	397,478	570,389
Food service collections	200,000	1,320,000	241,741	1,100,022	1,442,252	1,413,815	1,453,072	1,503,086	1,553,252	1,479,014
Other local	2,579,856	2,620,617	6,595,929	2,774,665	4,203,774	2,910,901	4,170,625	14,614,728	2,620,642	2,995,107
Total local sources	\$ 72,537,970	\$ 78,175,011	\$ 84,966,822	\$ 77,907,130	\$ 79,188,634	\$ 76,731,082	\$ 78,234,769	\$ 92,121,228	\$ 81,190,545	\$ 77,326,888
<u>State sources:</u>										
Unrestricted grants-in-aid	73,920,553	77,029,881	74,930,569	74,998,116	68,792,116	66,262,268	65,294,836	65,113,435	65,093,143	65,881,707
Restricted grants-in-aid	2,427,877	2,381,816	2,682,058	2,660,022	1,676,887	1,209,492	1,507,764	1,081,011	2,356,594	2,777,934
Revenue in lieu of taxes	280,927	420,508	420,508	421,607	421,384	419,153	419,237	402,685	419,615	422,284
Revenue for or on behalf of LEA		1,808		1,921	2,118	2,118	2,592	3,163	7,427	4,690
Total state sources	\$ 76,629,357	\$ 79,834,013	\$ 78,033,135	\$ 78,081,666	\$ 70,892,505	\$ 67,893,031	\$ 67,224,429	\$ 66,600,294	\$ 67,876,779	\$ 69,086,615
<u>Federal sources:</u>										
Unrestricted grants-in-aid - direct	32,005,142	10,850,716		441						60
Restricted grants-in-aid - direct	373,552	349,386	441,832	288,630	311,934	342,992	363,766	361,438	387,625	364,310
Restricted grants-in-aid - sub grants	23,019,432	18,219,468	27,401,980	14,720,804	16,254,624	16,390,209	15,264,362	16,233,289	16,599,512	17,071,327
Revenue for/on behalf of LEA	625,000	505,000	542,238	504,590	422,700	631,009	673,275	476,716	445,779	433,579
Total federal sources	\$ 56,023,126	\$ 29,924,570	\$ 28,386,050	\$ 15,514,465	\$ 16,989,258	\$ 17,364,210	\$ 16,301,403	\$ 17,071,443	\$ 17,432,916	\$ 17,869,276
Total revenues	\$ 205,190,453	\$ 187,933,594	\$ 191,386,007	\$ 171,503,261	\$ 167,070,397	\$ 161,988,323	\$ 161,760,601	\$ 175,792,965	\$ 166,500,240	\$ 164,282,779

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 FY2019 or FY2020

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

<https://www.mylpsd.com/departments/business>

LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023

Table 2

10-Year Expenditure by Function Summary

	BUDGET ESTIMATES					ACTUAL				
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Instruction:										
Regular programs	\$ 63,301,689	\$ 55,201,484	\$ 50,618,133	\$ 48,091,484	\$ 47,075,242	\$ 47,185,350	\$ 48,803,329	\$ 51,114,025	\$ 53,003,765	\$ 51,915,782
Special programs	17,688,993	15,863,750	14,064,016	13,743,916	12,782,772	13,190,616	14,108,695	15,090,676	15,275,953	14,803,965
Other programs	17,153,315	14,796,682	14,315,890	12,470,561	12,382,290	13,326,391	12,574,314	13,157,469	13,571,916	12,995,651
Support services:										
Pupil support	14,241,476	13,160,007	11,463,862	11,805,515	10,941,247	11,864,525	13,322,351	13,630,719	13,748,861	13,764,062
Instructional staff support	8,697,334	4,991,565	4,332,555	4,467,152	4,556,051	4,850,981	5,904,093	6,010,192	6,039,400	6,379,230
General administration	2,182,852	2,493,096	2,334,555	2,650,766	2,609,088	2,409,113	2,680,829	5,654,047	2,845,670	2,599,454
School administration	8,423,449	8,205,896	7,819,383	7,666,183	7,495,645	7,941,463	8,223,060	8,149,626	8,045,087	8,244,751
Business services	1,898,153	1,839,813	1,829,472	1,611,091	1,640,919	1,710,483	1,686,701	1,721,484	1,820,298	1,792,286
Operation and maintenance	21,020,518	20,601,141	15,836,019	14,405,530	14,882,890	14,700,329	15,624,958	15,257,934	14,115,828	14,411,347
Pupil transportation	8,543,740	7,940,077	6,659,106	6,611,293	6,540,647	7,805,103	8,207,415	7,583,571	8,058,736	7,699,160
Central services	10,187,687	5,838,234	3,901,458	4,195,271	4,456,835	4,715,140	6,881,644	5,931,084	5,225,630	4,408,867
Food service operations	9,638,014	8,475,967	7,848,168	8,045,482	8,499,033	8,539,134	8,674,113	8,832,085	8,736,594	8,549,371
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	15,859,583	2,082,425	1,849,707	1,355,371	909,694	2,076,727	2,498,263	2,157,190	1,513,851	3,550,840
Debt service:										
Principal retirement	7,480,000	7,525,000	7,920,000	7,815,000	8,340,000	10,880,000	11,535,000	11,320,000	11,075,000	9,405,000
Interest and bank charges	3,801,063	3,584,963	3,335,383	3,396,228	3,688,288	3,130,335	3,069,326	3,663,937	4,214,935	4,109,994
Appropriations to type 1 charter schools	<u>10,104,108</u>	<u>9,799,538</u>	<u>9,799,538</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>
Total expenditures	\$ 220,234,534	\$ 182,412,198	\$ 163,939,805	\$ 157,582,890	\$ 155,998,870	\$ 162,920,295	\$ 172,781,153	\$ 178,320,916	\$ 175,613,764	\$ 170,440,120

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 FY2019 or FY2020

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

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LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023

Table 3

10-Year Expenditure by Object Summary

	<u>BUDGET ESTIMATES</u>		<u>ACTUAL</u>							
	<u>2023</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>
Instruction:										
Salaries	\$ 96,133,124	\$ 83,233,805	\$ 77,348,477	\$ 75,293,173	\$ 73,497,463	\$ 76,540,608	\$ 80,836,774	\$ 84,284,265	\$ 83,393,678	\$ 83,532,781
Employee Benefits	39,336,505	35,465,787	33,872,032	33,267,669	33,313,776	34,812,025	35,846,806	36,958,868	38,422,370	37,561,919
Professional and Technical Services	7,409,254	4,574,390	2,915,139	3,942,099	3,994,083	4,018,578	4,627,984	7,332,217	3,969,162	4,127,114
Purchased Property Services	17,730,597	6,516,942	5,683,042	4,941,596	4,534,500	5,912,175	6,570,217	5,765,949	4,915,233	6,436,293
Other Purchased Services	8,177,551	7,201,814	6,630,379	5,593,188	5,443,467	5,285,552	5,538,567	5,833,970	5,631,300	5,300,616
Materials and Supplies	26,326,614	21,780,038	15,448,582	13,236,696	13,439,448	12,978,488	15,043,331	13,418,416	14,878,495	13,359,129
Property	561,972	481,732	458,879	632,312	486,179	665,697	647,354	589,019	723,892	721,911
Debt Services and Other Expenditures	14,454,809	13,358,152	11,611,398	11,436,671	12,104,286	14,125,127	14,695,618	15,103,895	15,369,954	13,595,477
Appropriations to Type 1 Charter Schools	<u>10,104,108</u>	<u>9,799,538</u>	<u>9,799,538</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>
Total expenditures	\$ <u>220,234,534</u>	\$ <u>182,412,199</u>	\$ <u>163,767,467</u>	\$ <u>157,582,891</u>	\$ <u>155,998,871</u>	\$ <u>162,920,295</u>	\$ <u>172,781,153</u>	\$ <u>178,320,916</u>	\$ <u>175,613,764</u>	\$ <u>170,440,120</u>

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 FY2019 or FY2020

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

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LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023

Table 4

10-Year Fund Balance by Category Summary

	<u>Budget Estimates</u>					<u>Actual</u>				
	<u>2023</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>
Restricted Balances										
101 Safety Tax	\$ 4,431,319	\$ 4,256,679	\$ 5,321,515	\$ 4,949,864	\$ 4,082,123	\$ 3,485,127	\$ 3,130,144	\$ 2,597,236	\$ (65,111)	\$
102 Salary Supplement	2,138,991	2,137,141	1,358,200	889,130	828,633	164,164	111,034	1,272,404	2,195,433	3,460,184
103 Air Conditioning Maintenance	3,524,123	3,389,450	3,340,762	2,781,045	2,140,814	1,797,639	1,505,288	3,246,321	3,506,770	3,415,064
104 Retirement Supplement	335,026	335,026	335,026	209,765	192,651	14,188			2,211	1,012
011 1995 Sales Tax Salary Reserve	3,901,923	3,901,923	3,901,048	1,142,913	251,162	1,388		6,084	2,090,834	4,279,188
012 1995 Sales Tax Textbook Reserve	448,850	227,048	227,048	311,663	672,420	845,855	540,557	863,808	593,848	531,956
013 1995 Sales Tax Technology Reserve	1,886,845	1,670,270	1,600,340	937,928	524,087	165,967	(66,141)	44,334	159,921	1,785,933
105 Child Nutrition	1,630,143	1,832,197	1,643,530	1,126,572	1,409,569	1,182,619	1,213,773	1,193,058	1,478,674	1,962,454
111 State Grants				(2,190)						
007 Debt Service	<u>7,285,052</u>	<u>10,631,991</u>	<u>11,377,514</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>
Total Restricted	25,582,272	28,381,725	29,104,983	23,991,779	22,064,440	20,685,932	21,483,638	27,545,582	31,740,934	37,575,089
Committed Balances										
014 Major Maintenance	(126,500)	(129,325)	(131,250)	(140,845)	628,403	(1,611,707)	(1,669,598)	(1,721,755)	(1,742,790)	(1,247,062)
015 Sixteenth Section Land	726,617	694,657	687,697	251,481	242,060	234,550	217,672	374,775	609,124	612,534
004 Medicaid	959,977	958,376	1,022,410	898,862	1,058,048		(295,908)	164,894	695,521	1,622,343
106 106 21st Century Horizon Fund				<u>6,556</u>	<u>78,090</u>	<u>6,556</u>	<u>960,388</u>	<u>5,862,135</u>		
Total Committed	1,560,094	1,523,708	1,578,857	1,016,054	2,006,601	(1,370,601)	(787,446)	4,680,049	(438,145)	987,815
Unassigned										
001 General Fund	<u>28,966,327</u>	<u>44,747,341</u>	<u>37,496,261</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>
Total Unassigned	28,966,327	44,747,341	37,496,261	19,870,376	7,555,679	304,105	(356,300)	150,710	3,601,504	5,258,595
Total Fund Balance	\$ 56,108,693	\$ 74,652,774	\$ 68,180,101	\$ 44,878,209	\$ 31,626,720	\$ 19,619,436	\$ 20,339,892	\$ 32,376,341	\$ 34,904,293	\$ 43,821,499

Sources:

Budget Estimates based on data in this report.

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

<https://www.mylpsd.com/departments/business>

**LAFOURCHE PARISH SCHEDULE
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Table 5

10-Year Tax Levies and Collections Summary

<u>FISCAL</u> <u>YEAR</u>	<u>RATE</u> <u>PER</u> <u>\$1,000</u>	<u>NET ASSESSMENT</u>	<u>Property Tax Levies and Collections</u>					<u>PERCENT</u> <u>OF TOTAL</u> <u>TAX</u> <u>COLLECTED</u> <u>TO LEVY</u>	<u>Sheriff's 1%</u> <u>Collections from</u> <u>Ad Valorem Taxes</u> <u>for Retirement</u>
			<u>TOTAL</u> <u>TAX</u> <u>LEVY</u>	<u>CURRENT</u> <u>TAX</u> <u>COLLECTIONS</u>	<u>PERCENT</u> <u>OF CURRENT</u> <u>TAX</u> <u>COLLECTED</u> <u>TO LEVY</u>	<u>DELINQUENT</u> <u>TAX</u> <u>COLLECTIONS</u>	<u>TOTAL</u> <u>TAX</u> <u>COLLECTIONS</u>		
(A) 2023	43.30	\$ 751,221,860	\$ 32,527,907	\$ 31,291,846	96.2%	\$ 470,172	\$ 31,762,018	97.0%	\$ 999,679
(A) 2022	43.30	751,221,860	32,527,907	31,291,846	96.2%	470,172	31,762,018	97.0%	999,679
2021	43.30	983,643,976	42,591,788	41,207,044	96.7%	603,014	41,810,058	98.2%	1,190,399
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

Sales and Use Tax Levies Tax Levies

<u>YEAR</u>	<u>TAX</u>
(A) 2023	37,173,297
(A) 2022	37,173,297
2021	34,918,722
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

Notes:
(A) Estimated

Sources:
Actual amounts are based on Annual Comprehensive Financial Reports that can be retrieved from
<https://www.mylpsd.com/groups/departments/business>

LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023

Table 6

10-Year Tax Rate Summary

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

DESCRIPTION	First	Last	Expiration	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
	Election	Election		2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
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	4.00	4.00	4.00
Consolidated School District No. I Bonds	(C)	(C)	(C)	11.20	11.20	11.20	11.20	11.20	11.20	11.20	11.20	15.20	15.20
				<u>\$ 43.30</u>	<u>\$ 43.30</u>	<u>\$ 43.30</u>	<u>\$ 43.30</u>	<u>\$ 43.30</u>	<u>\$ 43.30</u>	<u>\$ 43.30</u>	<u>\$ 43.30</u>	<u>\$ 43.30</u>	<u>\$ 43.30</u>

SALES AND USE TAX BY FISCAL YEAR

DESCRIPTION	Election	Election	Expiration	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
1965 Sales and Use Tax Proposition	1965	1965	(D)	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
1995 Sales and Use Tax Proposition	1995	1995	(D)	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
				<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>

Notes:

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

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Table 7

10-Year Assessed Value and Taxable Value of Property

<u>ASSESSMENT</u> <u>YEAR</u>	<u>REAL</u> <u>ESTATE</u>	<u>PERSONAL</u> <u>& BUSINESS</u> <u>PROPERTY</u>	<u>PUBLIC</u> <u>SECTOR</u>	<u>TOTAL ASSESSED</u> <u>VALUE</u>	<u>LESS:</u> <u>EXEMPTIONS</u>	<u>TOTAL</u> <u>TAXABLE</u> <u>VALUE</u>	<u>TOTAL</u> <u>DIRECT</u> <u>RATE/\$1000</u>
2022	\$ 438,393,293	\$ 368,268,800	\$ 112,201,580	\$ 918,863,673	\$ 167,641,813	\$ 751,221,860	43.30
*2021	\$ 438,393,293	\$ 368,268,800	\$ 112,201,580	\$ 918,863,673	\$ 167,641,813	\$ 751,221,860	43.30
(A) 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

*2021 assessed values decreased due to the effects of hurricane Ida (August 2021)

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 2013-2022

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Table 8

Principal Property Tax Payers

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>2021</u>		<u>2012</u>	
		<u>TAXABLE ASSESSED VALUE</u>	<u>% OF TOTAL TAXABLE VALUE</u>	<u>TAXABLE ASSESSED VALUE</u>	<u>% OF TOTAL TAXABLE VALUE</u>
Galliano Marine Service	Marine Contractors	\$ 41,027,680	4.5%		
Cantium, LLC	Oil and Gas	25,307,110	2.8%		
LOOP, LLC	Pipeline	21,104,000	2.3%	15,834,560	1.5%
Mars Oil Pipeline Company	Pipeline	20,130,180	2.2%	17,325,850	1.6%
Energy Louisiana, LLC	Electrical Utility	20,927,420	2.3%	12,225,170	1.1%
Halliburton Energy Services	Oil and Gas	14,361,980	1.6%		
Hornbeck Offshore Service	Marine Contractors	11,629,670	1.3%	23,775,000	2.2%
Texas Petroleum Investment	Oil and Gas	11,376,990	1.2%		
Discovery Gas Distribution LLC	Gas	10,125,820	1.1%	13,735,520	1.3%
Bristow US, LLC	Aviation Services	9,092,310	1.0%		
Locap, Inc.	Pipeline			10,970,560	1.0%
Offshore Service Vessel	Marine Contractors			10,826,990	1.0%
Candies, Otto LLC	Marine Contractors			10,390,490	1.0%
Nautical Solutions	Marine Contractors			24,838,540	2.3%
Chevron/Texaco Exploration	Oil and Gas			20,653,920	1.9%
Nautical Ventures, LLC	Marine Contractors				
		<u>\$ 185,083,160</u>	<u>20.1%</u>	<u>\$ 160,576,600</u>	<u>15.1%</u>
Total Assessed Values		<u>\$ 918,863,673</u>		<u>\$ 1,064,210,831</u>	

Source: Lafourche Parish Assessor's Office Reports for years 2012 and 2021

LAFOURCHE PARISH SCHOOL BOARD
ORIGINAL BUDGET
For Fiscal Year Ending June 30, 2023

Table 9

3-Year Minimum Foundation Program Summary

DESCRIPTION	ACTUAL	BUDGET	BUDGET	Difference
	6/30/2021	6/30/2022	6/30/2023	2023 - 2022
CALCULATION OF STATE SHARE OF LEVEL 1 COST (basic cost of education)				
Per pupil distribution base	\$ 4,015	\$ 4,015	\$ 4,015	\$
Unweighted Count	13,849	14,029	14,029	
Weighted Count	18,928	18,789	18,789	
TOTAL COST LEVEL 1	75,994,836	75,437,313	75,437,313	
Local Share %	(34.10)%	(33.59)%	(33.59)%	
Less Required Local Support	(25,910,836)	(25,342,134)	(25,342,134)	
STATE SHARE OF COST LEVEL 1	\$ 50,084,000	\$ 50,095,179	\$ 50,095,179	\$
CALCULATION OF STATE SHARE OF LEVEL 2 COST (incentive to go past requirement)				
Local Share of Level 1(required support)	\$ 25,910,836	\$ 25,342,134	\$ 25,342,134	\$
Local Property/Sales Tax (actual support)	71,927,013	72,786,271	72,786,271	
Eligible Revenue (excess over required support)	46,016,177	47,444,137	47,444,137	
State Share Factor	23.22%	22.83%	22.83%	
STATE SHARE OF COST LEVEL 2	10,683,597	10,830,209	10,830,209	
CALCULATION OF STATE SHARE OF LEVEL 3 & 4 COST (unequalized cost)				
L-3 Prior pay raises	\$ 10,649,325	\$ 10,591,194	\$ 10,591,194	\$
L-3 2019-2020 pay raises	981,836	1,001,071	1,001,071	
L-3 Redistribution of Hold-Harmless	1,410,600	1,402,900	1,402,900	
L-3 One-time payment for mandated cost	1,868,575	1,853,903	1,880,004	26,101
L-4 Foreign Language Associates		1,483,122	1,504,002	20,880
L-4 Foreign Language Stipends	273,000	315,000	315,000	
L-4 Career Development Allocation			12,000	12,000
High Cost Service Allocation	485,133	463,262	604,187	140,925
L-4 Supplemental Course Allocation	362,201	367,275	367,275	
STATE SHARE OF COST LEVEL 3 & 4	16,030,670	17,477,727	17,677,633	199,906
SUMMARY OF DISTRIBUTION				
State Share of Cost Level 1	\$ 50,084,000	\$ 50,095,179	\$ 50,095,179	\$ -
State Share of Cost Level 2	10,683,597	10,830,209	10,830,209	
State Share of Cost Level 3 & 4	16,030,670	17,477,727	17,677,633	199,906
Adjustments for State-Wide Charter Schools	(1,258,603)	(1,756,931)	(1,746,559)	10,372
Other Adjustments		383,697	(2,520,842)	(2,904,539)
NEW FORMULA STATE AID	75,539,664	77,029,881	74,335,620	(2,694,261)
DIVISION BETWEEN FUNDS				
School Lunch Fund	\$ 1,546,100	\$ 1,446,100	\$ 1,446,100	\$ -
General Fund	73,704,649	75,583,781	72,474,453	(3,109,328)
TOTAL MFP	75,250,749	77,029,881	73,920,553	(3,109,328)

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, 2023**

Table 10

Bonded Debt Summary

<u>ISSUE NAME</u>	<u>INTEREST RATES</u>	<u>ISSUE DATE</u>	<u>FINAL MATURITY DATE</u>	<u>ORIGINAL ISSUE</u>	<u>PRINCIPAL</u>	<u>REDUCTIONS</u>	<u>PRINCIPAL</u>
					<u>OUTSTANDING</u> 7/1/2022		<u>OUTSTANDING</u> 6/30/2023
2012 GO Series	1.000-5.000%	November 15,2012	March 1, 2029	18,340,000	1,265,000	1,265,000	
2012 GO Refunding Series	2.125-4.000%	September 18, 2012	March 1, 2032	18,000,000	895,000	895,000	
2013 GO Refunding Series	1.000-4.500%	March 28, 2013	March 1, 2030	14,680,000	945,000	945,000	
2014 GO Series	1.000-4.000%	June 12, 2014	March 1, 2029	18,000,000	8,400,000	1,200,000	7,200,000
2015 GO Refunding Series	2.000-4.000%	April 14, 2015	March 1, 2032	7,605,000	5,545,000	450,000	5,095,000
2017 GO Series	3.000-5.000%	December 14, 2017	March 1, 2037	32,000,000	27,260,000	1,265,000	25,995,000
2020 GO Refunding Series	1.250-2.400%	October 15, 2020	March 1, 2030	18,670,000	17,925,000	360,000	17,565,000
2021 GO Series	5.000-2.500%	March 3, 2021	March 1, 2032	45,000,000	44,000,000	1,100,000	42,900,000
2022 GO Refunding Series	3.000-3.250%	April 21, 2022	March 1, 2032	9,990,000	9,990,000	35,000	9,955,000
				<u>\$ 182,285,000</u>	<u>\$ 116,225,000</u>	<u>\$ 7,515,000</u>	<u>\$ 108,710,000</u>

AMOUNTS BY YEAR DUE

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2023	7,515,000	3,684,065	11,199,065
2024	7,810,000	3,471,954	11,281,954
2025	8,085,000	3,209,918	11,294,918
2026	8,395,000	2,979,087	11,374,087
2027-2032	35,530,000	11,732,495	47,262,495
	<u>\$ 67,335,000</u>	<u>\$ 25,077,519</u>	<u>\$ 92,412,519</u>

COMPUTATION OF LEGAL DEBT MARGIN

Gross Assessed Value	<u>\$ 751,221,860</u>
Debt Limitation 50% of Gross Assessed Value	\$ 375,610,930
Less Bonded Debt Issued and Outstanding	108,710,000
Less Bonded Debt Authorized but Not Issued	<u>17,000,000</u>
Legal Debt Margin	<u>\$ 249,900,930</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>
2023	11,281,063	5.12%	1.50%
2022	11,109,963	6.09%	1.48%
2021	11,255,383	6.87%	1.14%
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%

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Table 11

10-Year Student Count Summary

<u>YEAR</u>	<u>OCTOBER 1 COUNT</u>	<u>JUNE 30 COUNT</u>	<u>REVENUE PER STUDENT</u>	<u>EXPENDITURE PER STUDENT</u>
2023	13,858	(A)	\$ 14,807	\$ 15,892
2022	14,518	(A)	12,945	12,565
2021	14,518	14,473	12,945	12,565
2020	14,791	14,585	12,939	11,084
2019	14,532	14,445	11,802	10,844
2018	14,756	14,511	11,322	10,572
2017	14,810	14,597	10,938	11,001
2016	14,875	14,558	10,875	11,616
2015	14,787	14,684	11,888	12,059
2014	14,692	14,567	11,333	11,953

Notes:

October 1 counts for years 2014 to 2022 are the official student counts for October 1 as reported to the State Department of Education

October 1 count for 2023 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, 2023**

Table 12

10-Year Parish Economic Summary

<u>YEAR</u>	<u>POPULATION</u>	<u>PERSONAL INCOME (IN THOUSANDS)</u>	<u>PER CAPITA PERSONAL INCOME</u>	<u>TOTAL EMPLOYMENT</u>	<u>UNEMPLOYMENT RATE %</u>
	<u>(A)</u>	<u>(A)</u>	<u>(A)</u>	<u>(B)</u>	<u>(B)</u>
2022	N/A	N/A	N/A	N/A	4.6
2021	N/A	N/A	N/A	40,657	4.6
2020	97,596	4,756,952	48,741	41,152	6.9
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

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, 2023**

Exhibit 1

Fund Accounting

OVERVIEW

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

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

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

FUNDS

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

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

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Exhibit 1

Fund Accounting

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

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

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

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

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

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

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

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

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Exhibit 1

Fund Accounting

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

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

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

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

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 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

LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023

Exhibit 1

Fund Accounting

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 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.

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Exhibit 1

Fund Accounting

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 reserved.

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Exhibit 2

Glossary of Terms - Objects

REVENUE AND OTHER SOURCE OBJECTS

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

41111-41999 Local Sources:

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

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

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

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

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

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

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

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

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

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

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

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Exhibit 2

Glossary of Terms - Objects

REVENUE AND OTHER SOURCE OBJECTS

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

43110-43990 State Sources:

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

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

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

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

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

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

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

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

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

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

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Exhibit 2

Glossary of Terms - Objects

REVENUE AND OTHER SOURCE OBJECTS

43910 Employer's Contribution to Teachers Retirement is the direct payments made by the State to the Teachers Retirement System for persons receiving PIP salaries. It is recorded by debiting retirement expenditures and crediting this account. This revenue is a General Fund Revenue.

44110-44990 Federal Sources:

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

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

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

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

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

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

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

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

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

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

55000-55900 Other Sources of Funds:

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

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

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Exhibit 2

Glossary of Terms - Objects

REVENUE AND OTHER SOURCE OBJECTS

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

55500 Capital Lease Proceeds Proceeds from capital leases.

EXPENDITURE AND OTHER USE OBJECTS

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

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

50111 Officials/Administrators/Managers

50112 Teachers

50113 Therapists/Specialists/Counselors

50114 Clerical/Secretarial

50115 Para-professionals/Aides

50117 Skilled Crafts

50118 Degreed Professionals

50123 Substitute Teacher

50124 Substitute Employee Other Than Teacher

50140 Salaries for Sabbatical Leave

50150 Stipend Pay

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

50210 Group Insurance

50220 FICA Contributions

50225 Medicare Contributions

50231 Louisiana Teachers' Retirement System Contributions

50233 Louisiana School Employees' Retirement System Contributions

50239 Other Retirement Contributions

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Exhibit 2

Glossary of Terms - Objects

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

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

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

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

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

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

- 50521 Liability Insurance

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Exhibit 2

Glossary of Terms - Objects

EXPENDITURE AND OTHER USE OBJECTS
--

50522 Property Insurance

50523 Fleet Insurance

50524 Errors and Omissions Insurance

50525 Faithful Performance Bonds

50530 Communications (Phone, Internet and Postage)

50540 Advertising and Public Notices

50561 Tuition to Other In-State LEA's

50562 Tuition to Other LEAs Outside the

50563 Tuition to Private Sources

50582 Travel Expense Reimbursement

50583 Operational Allowance

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

50610 Materials and Supplies

50615 Supplies – Technology Related

50621 Natural Gas

50622 Electricity

50626 Fuel

50631 Purchased Food

50632 Commodities

50641 Library Books

50642 Textbooks

50643 Workbooks

50644 Periodicals

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

50710 Land and Improvements

50720 Buildings

50731 Machinery

50732 Vehicles

50734 Technology Related Hardware

50735 Technology Software

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

LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023

Exhibit 2

Glossary of Terms - Objects

EXPENDITURE AND OTHER USE OBJECTS
--

50810 Dues and Fees

50820 Judgments against The LEA

50831 Redemption of Principal

50833 Bond Issuance and Other Debt-Related Costs

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

50932 Operating Transfers out

50932 Indirect Cost

50940 Transfers to Charter Schools

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Exhibit 3

Glossary of Terms - Functions

EXPENDITURE AND OTHER USE FUNCTIONS

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

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

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

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

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

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

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

1410 Co-curricular Activities

1420 Athletic Programs

1450 Junior ROTC Program

1460 After-School Programs (not Special Education)

1480 Alternative School Programs

1490 Other Programs

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

1510 Every Student Succeeds Act /Culturally Deprived Programs

1520 English Language Acquisition Group

1530 Pre-Kindergarten Programs

1590 Other Special Programs

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

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

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

2110 Attendance and Social Work Services

2120 Guidance Services (All Students)

2130 Health Services (All Students)

LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023

Exhibit 3

Glossary of Terms - Functions

EXPENDITURE AND OTHER USE FUNCTIONS
--

2140 Educational Assessments (Special Needs)

2150 Speech Pathology & Audiology Services (Special Needs)

2160 Occupational Therapy & Related Services (Special Needs)

2190 Other Pupil Support Services

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

2210 Improvement of Instructional Services

2211 Regular Programs - Elementary and Secondary

2212 Special Education Programs - Special Needs

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

2215 Career and Technical Education Programs

2219 Improvement of Other Educational Programs

2230 Instructional Staff Training Services

2231 Staff Training Regular Education

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

2235 Staff Training Career and Technical Education Programs

2250 Library / Media Services

2252 School Library/Media Services

2250 Employee Benefits (Library / Media Services)

2290 Other Instructional Staff Services

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

2310 Board of Education Services

2320 Executive Administrative Services

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

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

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

2520 Purchasing Services

2540 Printing, Publishing and Duplicating Services

2590 Other Business Services

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

**LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023**

Exhibit 3

Glossary of Terms - Functions

EXPENDITURE AND OTHER USE FUNCTIONS
--

2620 Operation and Maintenance of Buildings

2630 Care and Upkeep of Grounds

2640 Care and Upkeep of Equipment

2590 Employee Benefits – Operation and Maintenance

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

2710 Supervision of Student Transportation

2720 Regular Transportation

2730 Special Needs Transportation

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

2810 Planning, Research, Development & Evaluation

2820 Information Services

2830 Personnel (Human Resources) Services

2840 Administrative Technical Services (Data Processing)

2890 Other Central Service Services

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

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

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

4100-4999 Facilities Acquisition and Construction deals providing the physical plant in which all other activities are conducted. Most of these expenditures are incurred in one of the various construction funds none of which are presented in this statement because those funds have a multi-year perspective as opposed to the funds included in this statement that have a single year perspective.

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

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

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

LAFOURCHE PARISH SCHOOL BOARD
OPERATING BUDGET
For Fiscal Year Ending June 30, 2023

Exhibit 3

Glossary of Terms - Functions

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.