

LAFOURCHE PARISH SCHOOL BOARD

# OPERATING BUDGET

JUNE 30, 2024



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## Lafourche Parish School Board



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# ***OPERATING BUDGET***

## ***For Fiscal Year Ending***

### ***June 30, 2024***

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**LAFOURCHE SCHOOL BOARD**  
**OPERATING BUDGET**  
**For Fiscal Year Ending June 30, 2024**

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**BUDGET HIGHLIGHTS**

The following summary of the major budget highlights provides a quick overview of the most important elements and issues related to the Operating Budget for June 30, 2024. The budget:

- ❑ Provides for a student enrollment of 13,717 that results in a revenue per student of \$15,169 and an expenditure per student of \$15,851, and provides for 1,991 full time employee positions
- ❑ Revenues have increased by \$0.43 million as a result of a \$19.93 million decrease in the Federal grant revenue, a \$5.24 million increase in State grant revenue, and an increase of \$15.12 million in local revenue
- ❑ Expenditures have decreased by \$2.80 million as a combined result of the reduction of \$19.95 million in ESSER II and III funds awarded in response to the COVID-19 pandemic; the recovery costs associated with hurricane Ida, which occurred in August 2021; the reduction in materials and supplies costs; while including the board’s authorization of a step increase for all employees.
- ❑ Includes funding for the salary schedule changes of
  - A one-step increase to the salary schedule for the 2023-2024 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
  - Continuation of the 2022-2023 provision of the \$1,500 state increase for certificated personnel and the \$750 state increase for support staff
  - A \$4,000 salary increase for certificated personnel and a \$2,000 salary increase for support staff, provided through the passage of a 0.40% sales tax authorized by voters in March 2023
- ❑ Fund Balances are estimated to decline by 0.16% by June 30, 2024 with the 001 General Fund ending unassigned balance to be \$26.45 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.

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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 Overview and the three exhibits contain information that is useful in interpreting and understanding the FY2024 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.

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.

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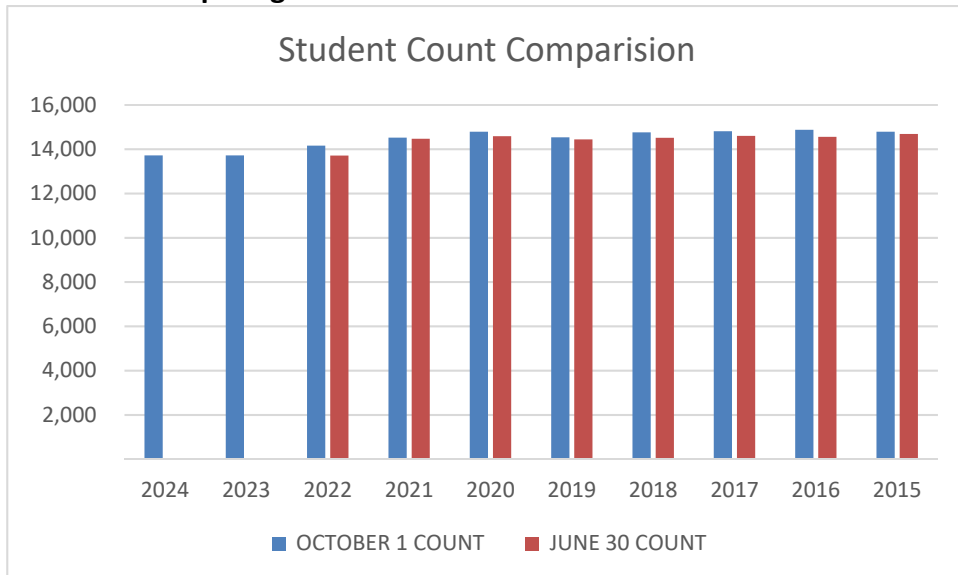
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- 8. Shared decision-making and accountability enhance school effectiveness and increases student achievement.

**STUDENT COUNTS**

Because maintaining the high level of student performance is the top goal of this budget, the discussion of its adequacy starts with students. Diagram 1 contains the actual student counts as of October 1<sup>st</sup> for the fiscal years 2015 through 2023, and the estimated count for the fiscal year 2024 compared to the actual student counts as of June 30 for fiscal years 2015– 2022.

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



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

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

It is hoped that fiscal year 2024 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 FY2024 includes ESSER II & III funding associated with the COVID-19 pandemic, much of which will be spent directly on student learning.



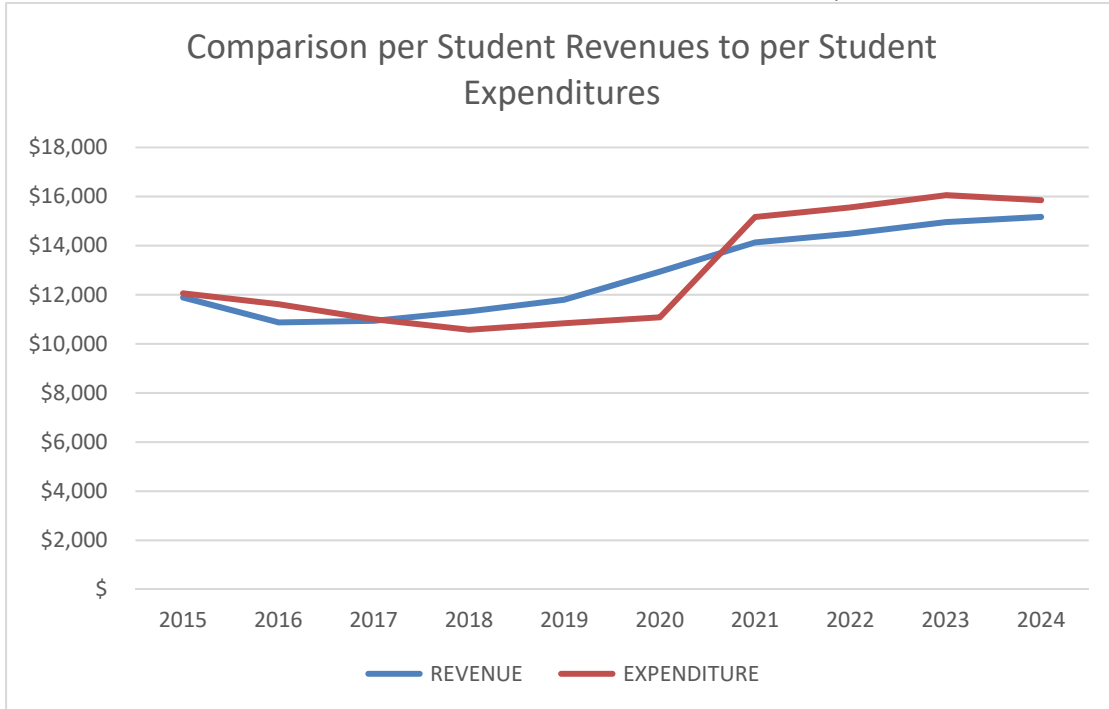
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The 2024 budget anticipates a slight decrease to expenditures, which will still surpass revenues and is largely related to the hurricane Ida recovery efforts.

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

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



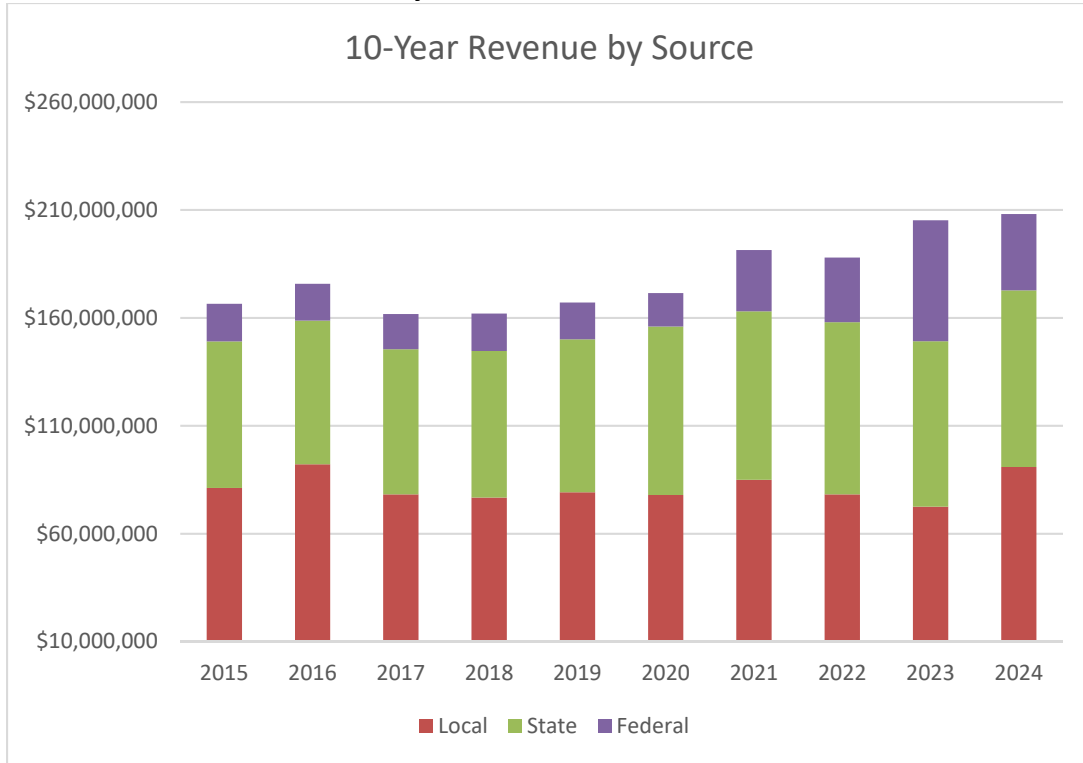
**REVENUE ANALYSIS**

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. FY2023 revenues increased considerably due to the inclusion of ESSER II and III funds provided by the federal government for response efforts associated with the COVID-19 pandemic. In FY2024, we anticipate continued recovery of local revenues following hurricane Ida.

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



Note: Based on Table 1 10-Year Revenue Summary

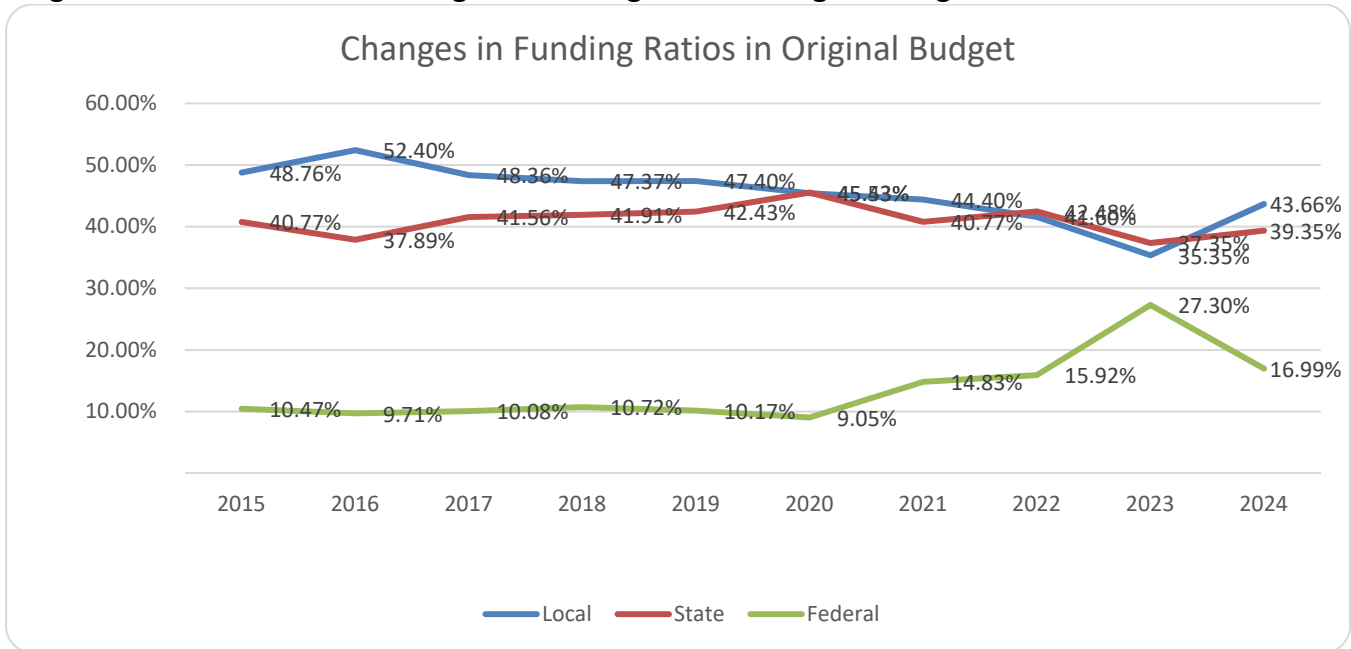
Diagram 4 has a better illustration of the changes in funding between the three major categories. You will note that the local share of revenues is higher than the state share in eight of the ten years included in the graph. This trend can be attributed to the State Legislature’s removal of the 2.75% growth factor that had been used in the funding of the Minimum Foundation Formula. The growth factor was restored in the 2019 Regular Legislative Session, but it was included at 1.375% instead of 2.75%. The growth factor was excluded from the FY2023 and FY2024 formulas. Finally, the big gap in FY2016 was due to the revenue and expenditures associated the BP oil spill settlement. The COVID-19 pandemic had a positive effect on the FY2021 federal revenues, with an even greater effect on the

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FY2023 revenues. A decline in the FY2024 federal revenues is attributable to the pending expiration of ESSER II and III funding.

**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 2023 Comprehensive Operating Budget and the amounts reported in the 2024 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	4.88	7.68	(0.06)	2.62	15.12
43000-9999	State Revenues	4.85	NONE	0.39		5.24
44000-9999	Federal Revenues	(0.01)	0.75	(20.67)		(19.93)
	Total Revenues	9.72	8.43	(20.34)	2.62	0.43

Note: Amounts are in \$millions

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Facilitating the explanation of changes was the goal in the presentation of Chart 1. The decrease 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	2022 BUDGET	2023 BUDGET	2024 BUDGET	2024 CHANGE
43110 - 115	State Public School Fund (MFP)	\$77.03	\$73.92	\$78.85	\$4.93
41111 - 114	Ad Valorem Taxes	42.4	32.39	40.32	\$7.93
41131	Sales and Use Taxes	31.58	37.17	46.24	\$9.07
44290	The Coronavirus Aid, Relief & Econ Security Act	10.85	34.26	14.31	(\$19.95)
44541	E. S. S. A Title I	5.75	6.57	7.98	\$1.41
44515	School Food Service – Federal Support	5.41	7.85	5.26	(\$2.59)
41531	I. D. E. A. Part B	3.88	3.94	3.16	(\$0.78)
43240	LA4 Early Childhood Program	1.92	1.92	2.34	\$0.42
44545	E. S. S. A. Title II - A - Improving Teacher Quality	1.25	1.41	0.77	(\$0.64)
41610	Food Service Meal Charges	1.2	0.2	0.38	\$0.18
	<b>Total Top Ten Revenue Sources</b>	<b>\$181.27</b>	<b>\$199.63</b>	<b>\$199.61</b>	<b>(\$0.02)</b>
	All Other Revenues	6.66	5.56	8.47	\$2.91
	<b>Total Revenue Sources</b>	<b>\$187.93</b>	<b>\$205.19</b>	<b>\$208.08</b>	<b>\$2.89</b>

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 MFP formula utilized by the state in calculations for 2024. The appropriation for FY2024 is more than the FY2023 appropriation, although the legislature excluded a \$2,000 salary increase for all certificated personnel

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and a \$1,000 increase for support staff. The increase is related to the continuation of previously authorized state pay increases. The FY2024 formula held the base per pupil amount at \$4,015. This formula is utilized in the FY2024 budget. Chart 3 contains a summary of the changes to the 2024 MFP allotment to the District:

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

CATEGORY	TOTAL	CHANGE FROM 2023 FORMULA
Level 1	48.59	(1.51)
Level 2	10.51	NONE
Levels 3 & 4	22.12	4.45
Adjustments for State-Wide Charter Schools	(1.78)	4.52
Other Adjustments	(0.59)	1.93
	<b>\$78.85</b>	<b>\$9.39</b>

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

Level 2 is unchanged from the FY2023 formula. The increase in Level 4 is the result of the continued funding of prior pay increases.

**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. In FY2023, collections began a slight downward trend, although still well above FY2021 collections. It is expected at this time that FY2024 collections will be on pace with FY2023 and are set at \$40.98 million, which is based on FY2023 estimated collections.

The revenues from this source are reported in the 001 General, the 009 Sales Tax Salary & Benefit Reserve 2023, 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 the end of FY2024.

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**Ad Valorem Taxes**

The District levies 43.3 mills of ad valorem taxes for various purposes. See Table 6 10-Year Tax Rate Summary for a summary of the rates by authorized categories. The Lafourche Assessor predicted in March 2018 that the 2018 assessment would be 5 to 8 percent lower than the 2017 assessment. The assessment did not decline in 2018 as shown in Table 7 10-Year Assessed Value and Taxable Value of Property, but actually increased by 0.24%. The trend continued during 2019. The Louisiana Legislative Auditor predicted a 3.7% decline in taxes for FY2021 based on anticipated effects of the COVID-19 pandemic. The 2021 budget included this prediction in the revenue estimation. The decline was not realized. The amount included in the 2022 Budget of \$42.4 million 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. FY2023 tax collections began to return to near pre-hurricane levels with estimated collections of \$36.6 million. In March of 2023, voters authorized a change to the usage of taxes collected under the Safety Tax, allowing a portion of these revenues to be used for employee salaries and benefits.

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 returned to normal operations for the 2022-2023 year, with all elementary schools classified as CEP. These schools will be classified as CEP for the 2023-2024 year as well.

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.”

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These revenues are recorded in the 105 Child Nutrition Fund. The FY2024 estimate for this source is \$8.6 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 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 2023 and 2024.

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

CATEGORY	2023	2024
Public	9632	7817
Non-public	126	178
	9758	7995

The activities of this grant are reported in the 120 E.S.S.A. Title I Fund. The amount estimated for the FY2024 is \$5.26 million, which is a decrease of \$1.3 million from the FY2023 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 FY2024 is \$3.16 million, which is a decrease of \$0.78 million from the FY2023 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 FY2024 is \$2.34 million. This represents an increase from FY2023 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

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to use these funds creatively to address challenges to teacher quality, whether they concern teacher preparation or qualifications of new teachers, recruitment and hiring, induction, professional development, teacher retention, or the need for more capable principals and assistant principals to serve as effective school leaders.

The amount estimated for the FY2024 is \$0.77 million, which is a decrease of \$0.64 million from the FY2023 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 FY2024 estimate for this source is \$0.44 million, which is based on the estimated actual for FY2023.



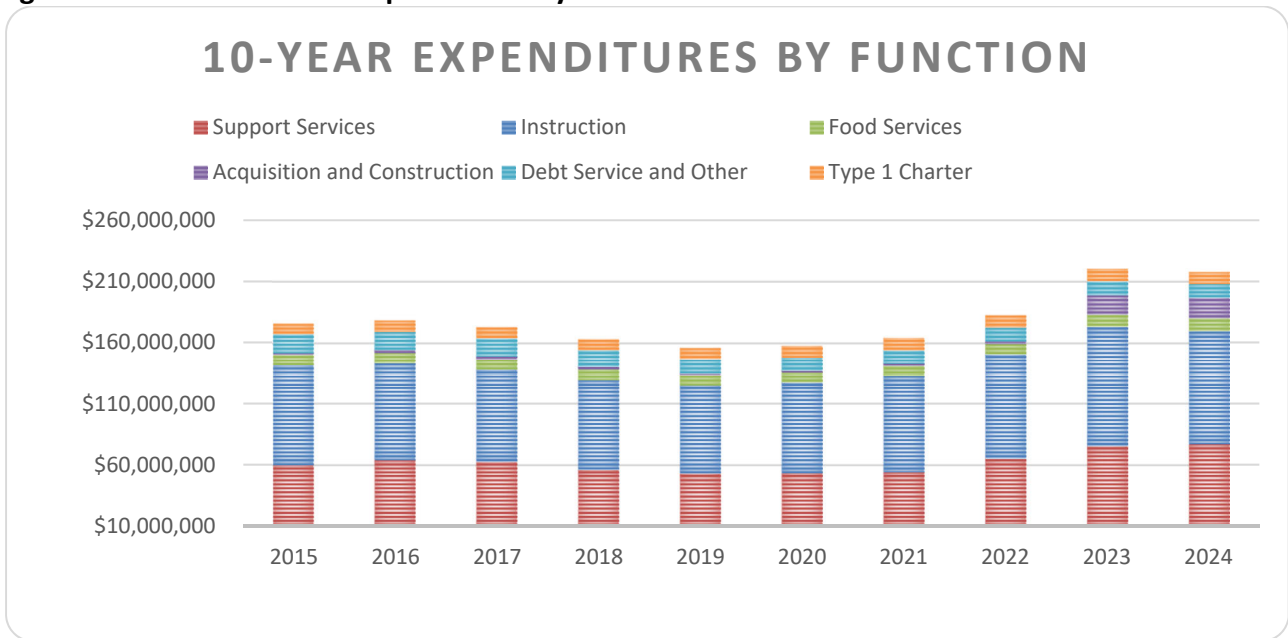
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**EXPENDITURE ANALYSIS**

Diagram 5 contains a ten-year recap of expenditures by function. The function of an expenditure describes how the resources are being expended or used. As you can see the relative volume of the expenditures in each category has remained the same during the 10-year period, with the exception of the Acquisition and Construction category for the 2023 and 2024 years. The increase is directly connected to the recovery efforts related to hurricane Ida.

**Diagram 5. 10-Year Chart of 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 2023 Comprehensive Operating Budget and the 2024 Comprehensive Operating Budget amounts organized by expenditure object. Chart 5 was constructed to separate the changes in the Special Revenue Funds into those that

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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, 009-106 OTHER LOCAL FUNDS	107-140 GRANT FUNDS	007 DEBT SERVICE FUND	TOTAL CHANGES
50100	Salaries	\$8.52	\$0.43	(\$7.13)	\$	\$1.82
50200	Employee Benefits	1.74		-2.26		-0.52
50300	Professional and Technical Services	0.15	0.22	-0.44	0.07	0
50400	Purchased Property Services	1.47	-0.26	-0.33		0.88
50500	Other Purchased Services	1.11	0.6	-0.4		1.31
50600	Materials and Supplies	0.55	1.35	-5.07		-3.17
50700	Property	0.11	0.01	-0.05		0.07
50800	Debt Services and Other Expenditures	0.26	0.02	-2.75	-0.13	-2.6
50900	Appropriations to Type 1 Charter Schools	-0.59				-0.59
	<b>Total Expenditures</b>	<b>\$13.32</b>	<b>\$2.37</b>	<b>(\$18.43)</b>	<b>(\$0.06)</b>	<b>(\$2.80)</b>

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 6/30/2022	BUDGET 6/30/2023	BUDGET 6/30/2024	2024 CHANGE
50100	Salaries	\$80.67	\$96.13	\$97.95	\$1.82
50200	Employee Benefits	33.95	39.34	38.82	(\$0.52)
50300	Professional and Technical Services	4.97	7.41	7.41	\$0.00
50400	Purchased Property Services	4.56	17.73	18.61	\$0.88
50500	Other Purchased Services	7.97	8.18	9.49	\$1.31
50600	Materials and Supplies	16.83	26.33	23.16	(\$3.17)
50700	Property	0.75	0.56	0.63	\$0.07
50800	Debt Services and Other Expenditures	11.35	14.45	11.85	(\$2.60)
50900	Appropriations to Type 1 Charter Schools	10.1	10.1	9.51	(\$0.59)
	<b>Total Expenditures</b>	<b>\$171.15</b>	<b>\$220.23</b>	<b>\$217.43</b>	<b>(\$2.80)</b>

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, 2024**

**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 2024 Budget**

ACCOUNT #	DESCRIPTION	OPERATING BUDGET 6/30/2024
50112	Teachers	929
50111	Officials/Administrators/Managers	135
50116	Service Workers	314
50117	Skilled Workers	27
50115	Para-professionals/Aides	288
50113	Therapists/Specialists/Counselors	123
50114	Clerical/Secretarial	97
50118	Degreed Professionals	39
50119	Other Regular Employee Salaries	39
	Total	1991

The salaries related to the full-time positions have been calculated using the Lafourche Parish School Board 2023-2024 Proposed Salary Schedules. (go to <https://www.mylpsd.com/departments/business/payroll> for a copy), which was adopted by the School Board at its July 5, 2023 board meeting. Chart 8 shows salaries for the last three years. The salaries increased between FY2022 and FY2023 due to the inclusion of state pay increases for all employees. In FY2024, the 50112 Teachers category will account for 54.25% for the salary budget.

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

ACCOUNT #	DESCRIPTION	ACTUAL 6/30/2022	BUDGET 6/30/2023	OPERATING BUDGET 6/30/2024	CHANGE FROM 6/30/2023
50112	Teachers	\$44.53	\$49.87	\$53.19	\$3.32
50111	Officials/Administrators/Managers	7.57	7.87	8.81	\$0.94
50116	Service Workers	6.31	9.11	9.04	(\$0.07)
50117	Skilled Workers	0.97	1.11	1.1	(\$0.01)
50115	Para-professionals/Aides	5.59	6.39	6.62	\$0.23
50113	Therapists/Specialists/Counselors	6.55	7.46	8.14	\$0.68
50114	Clerical/Secretarial	2.53	2.75	2.98	\$0.23
50118	Degreed Professionals	1.68	1.84	2.03	\$0.19
50119	Other Regular Employee Salaries	1.36	1.95	1.78	(\$0.17)
	Other Salaries	3.68	7.78	4.36	(\$3.42)
	Total	\$80.77	\$96.13	\$98.05	\$1.92

Notes: Amounts are in \$millions

**LAFOURCHE SCHOOL BOARD  
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**BUDGET MESSAGE**

The salaries category grew by \$1.92 million because of the local increase to the teachers' salary schedule of \$4,000 and the \$2,000 increase to all support salary schedules. In addition to these increases, the School Board authorized a step increase for all full-time employees for FY2024.

**Employee Benefits**

Employee benefits will decrease by \$0.80 million because of the adjustment to the employer rate for the teacher's retirement system.

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

ACCOUNT #	DESCRIPTION	ACTUAL 6/30/2022	BUDGET 6/30/2023	OPERATING BUDGET 6/30/2024	CHANGE FROM 6/30/2023
50230	Retirement Contributions	\$19.46	\$23.20	\$22.82	(\$0.38)
50210	Employee Insurance	7.31	8.46	8.11	(\$0.35)
50270	Retiree Insurance	4.92	4.7	4.58	(\$0.12)
50260	Workers Compensation	1.15	1.18	1.12	(\$0.06)
50225	Medicare	1.07	1.26	1.3	\$0.04
	All Other Benefits	0.39	0.52	0.59	\$0.07
	Total	\$34.30	\$39.32	\$38.52	(\$0.80)

Notes: Amounts are in \$millions

The retirement contributions are 59.2% of the amount expended in employee benefits. The Teacher Retirement System of Louisiana will assess 24.1% of salary for FY2024 (24.80% for FY2023), while the Louisiana School Employee Retirements System will assess 27.60% of salary (27.80% for FY2023). 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 \$7.41 million indicated in the 2024 budget shown in Chart 6 in the Professional and Technical Services category is constant and equal to the FY2023 total.

**LAFOURCHE SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year June 30, 2024**

**BUDGET MESSAGE**

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**Purchased Property Services**

The FY2024 budget provides for \$18.61 million in Purchased Property Services expenditures. This represents a \$0.88 million increase from the FY2023 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 again, after an initial market increase of \$0.6 million during FY2022, and a second increase in FY2023, 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 decrease by \$3.17 million from the FY2023 total.

The change can be largely contributed to the stabilization of the cost of gasoline and other energy forms affecting the district's expenditures for fuel and utilities, and a return to more normal spending volumes following the COVID-19 pandemic and hurricane Ida.

**LAFOURCHE SCHOOL BOARD  
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For Fiscal Year June 30, 2024**

**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 6/30/2022	BUDGET 6/30/2023	OPERATING BUDGET 6/30/2024	CHANGE FROM 6/30/2023
50831	Redemption of Principal	\$7.18	\$7.48	\$7.81	\$0.33
50832	Interest (long-term)	3.92	3.8	3.34	(\$0.46)
	Other Expenditures	0.23	0.28	0.13	(\$0.15)
	<b>Total</b>	<b>11.33</b>	<b>\$11.56</b>	<b>11.28</b>	<b>(\$0.28)</b>

Notes: Amounts are in \$millions

**Appropriations to Type 1 Charter Schools**

The 2023 enrollment for the Virtual Academy of Lafourche used in the estimate is 469, while it is 474 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 6/30/2022	BUDGET 6/30/2023	OPERATING BUDGET 6/30/2024	CHANGE FROM 6/30/2023
Virtual Academy of Lafourche	\$5.19	\$5.19	\$4.86	(\$0.33)
Bayou Community Academy	4.91	4.91	4.65	(\$0.26)
<b>Total</b>	<b>\$10.10</b>	<b>\$10.10</b>	<b>\$9.51</b>	<b>(\$0.59)</b>

Note: Amounts are in \$millions

**OPERATING TRANSFERS**

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

The Salaries column of Chart 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  
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**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	\$17.40			\$17.40
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	009 Sales Tax Salary & Benefit Reserve 2023	5.25			5.25
001 General Fund	101 Safety Fund	2.66			2.66
001 General Fund	102 Salary Supplement	6.44			6.44
001 General Fund	103 Air Conditioning Maintenance				
001 General Fund	104 Retirement Supplement	1.73			1.73
001 General Fund	105 Child Nutrition				
004 Medicaid	001 General Fund			0.32	0.32
	Total Transfers	\$33.47	\$0.36	\$0.32	\$34.15

Note: Amounts are in \$millions

**FUND BALANCES**

Chart 13 summary shows that the District's fund balances should decline in FY2024 by \$0.16 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 6/20/2022	BUDGET 6/30/2023	BUDGET 6/30/2024	2024 CHANGE
Restricted	33.30	25.58	28.28	2.70
Committed	1.15	1.56	1.22	(0.34)
Unassigned	53.34	28.97	26.45	(2.52)
Total Fund Balance	87.79	74.65	56.11	(0.16)

Notes: Amounts are in \$millions

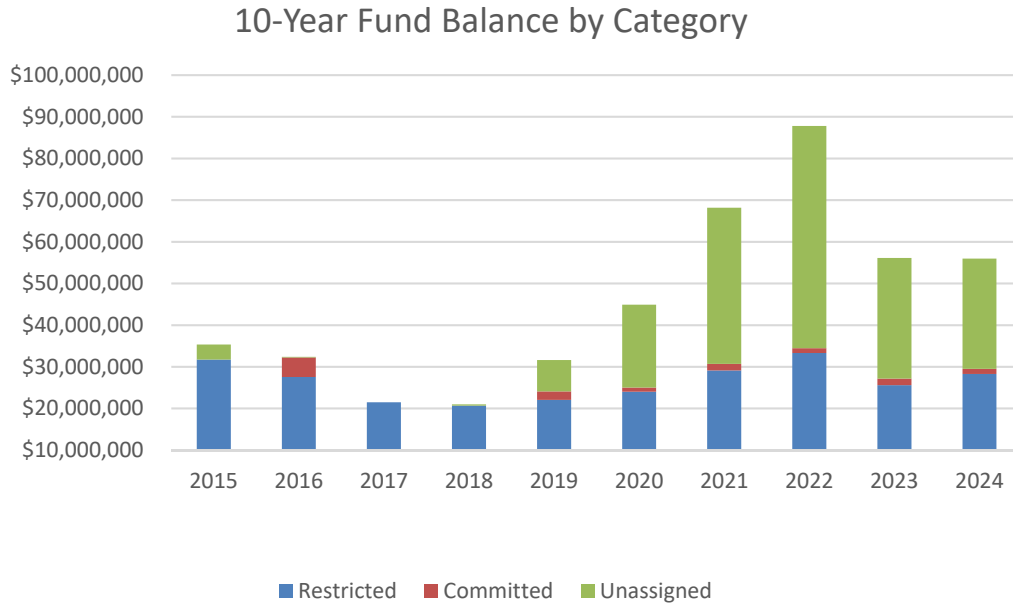
Based on Table 4 10-Year Fund Balance by Category Summary

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

**LAFOURCHE SCHOOL BOARD  
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For Fiscal Year June 30, 2024**

**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 \$11.05 million during the period 2015 to 2018. Of that amount, \$8.75 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 \$2.30 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 was 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%.

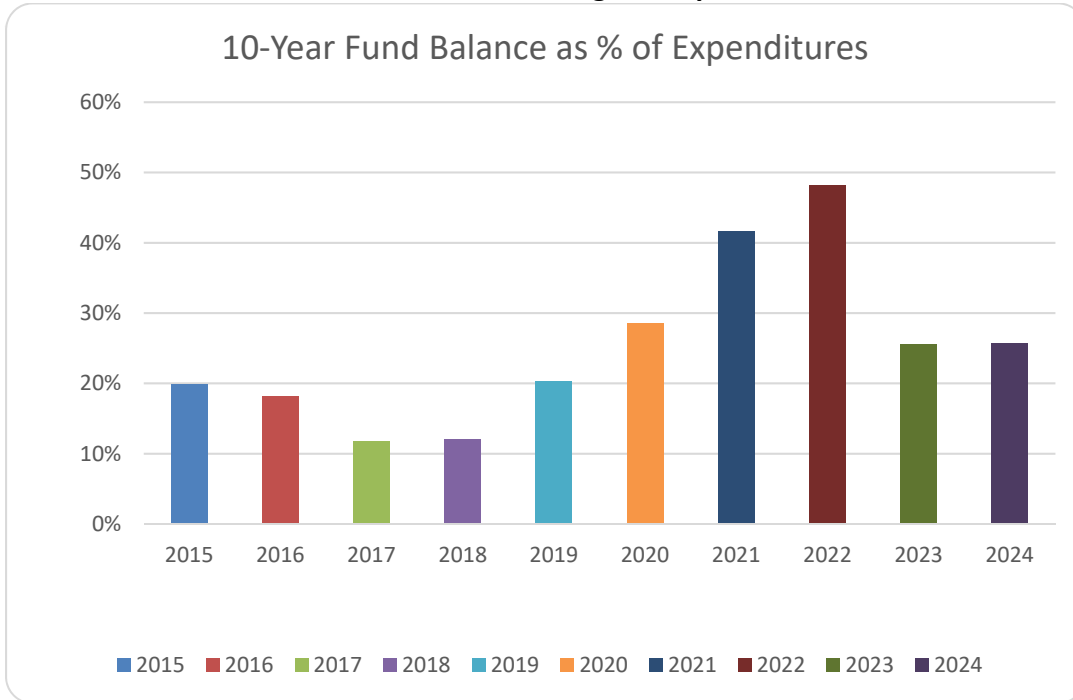


**LAFOURCHE SCHOOL BOARD  
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**BUDGET MESSAGE**

It should be noted that General Fund ratio is expected to be 16.89% with a fund balance of \$26.45 million and total expenditures of \$156.54 million.

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



Note: FY2014 through FY2022 are actual balances while FY2023 and FY 2024 are budget estimates

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

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

**LAFOURCHE SCHOOL BOARD  
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**BUDGET MESSAGE**

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The millage rates approved by the voters on May 4, 2019 will provide about 56.51% of the ad valorem tax revenue included in the 2024 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 had 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).

In March of 2023, the district was successful in securing voter approval for a 0.40% Sales and Use tax, which will go into effect October 1, 2023, and is expected to provide \$5.25 million in revenue in the FY2024 budget for employee salaries and benefits.

**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 15. 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		

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.

**LAFOURCHE SCHOOL BOARD  
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For Fiscal Year June 30, 2024**

**BUDGET MESSAGE**

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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.



Jarod W. Martin  
Superintendent of Schools



LaFon J. Ortis  
Business Manager

**LAFOURCHE SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year June 30, 2024**

**BUDGET MESSAGE**

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The following resolution was offered by Marian Fertitta during a special meeting called on August 2, 2023.

A resolution adopting, finalizing and implementing the Operating Budget of the Lafourche School Board for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

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, 2023 and ending June 30, 2024 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, 2024

BUDGET MESSAGE

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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 2024 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: 8  
NAYS: 0  
ABSTAINING: 0  
ABSENT: 1

◆◆◆

This is to certify that the foregoing is a true and exact copy of the resolution adopted by the Lafourche School Board in regular session during its regular meeting held on August 2, 2023 at which meeting a quorum was present and voting.

Thibodaux, Louisiana, this 2nd day of August, 2023

  
Jarod W. Martin, Superintendent

**LAFOURCHE SCHOOL BOARD**  
**OPERATING BUDGET**  
**For Fiscal Year Ending June 30 2024**

**Organization Statement and Overview**

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**THE BUDGETING ENTITY AND ITS SERVICES**

The School Board is a legislative body authorized by Louisiana Revised Statute 17:51 to govern the public education system of Lafourche, Louisiana. The 9 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 Business 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 2024**

**Organization Statement and Overview**

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

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

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

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

Statement A Combining Operating Budget with Expenditures by Object presents a summary overview of all revenues, expenditures and other sources (uses) that are adopted by the Board with the expenditures being classified by object. The amounts contained in the columns are summarized from the amounts included in the Operating Budget 6/30/2024 columns of Schedules 1 – 27.

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

- Actual 6/30/2022 that contains the results of the activities in FY2022.
- Actual Through 3/31/2023 that contains the results of the activities from July 1, 2022 to March 31, 2023
- Remaining Through 6/30/2023 is the difference between the March 31, 2023 balances and the Final Budget June 30, 2023 amounts that show how much of the FY2023 budget was remaining after March 31
- Operating Budget 6/30/2024 contains the operating budget for FY2024
- % Change from 6/30/2023 contains the percentage obtained by dividing the amounts in the Operating Budget 6/30/2024 by the amounts in the Final Budget 6/30/2023. NPB is displayed when a line item has no amount in the Budget

**LAFOURCHE SCHOOL BOARD**  
**OPERATING BUDGET**  
**For Fiscal Year Ending June 30 2024**

**Organization Statement and Overview**

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6/30/2023, and the cell is blank if there is no change in the amounts included in both columns

Statement C Combined Operating Budget with Expenditures by Function is the same as Statement B Combined Operating Budget with Expenditures by Object except the expenditures are categorized by function. See Statement A column explanations Schedules 1 - 27 show in detail the amounts included in the Statements A - C. The Account # column contains the part of the account number immediately after the fund number. These numbers can be used to tie the budget to the records maintained in the School Board's fiscal package and the Annual Financial Report submitted to the State. See Statement A column explanations

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

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

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

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

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

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

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

Table 8 Principal Property Tax Payers provides a listing of the top ten property tax payers for the 2022 and 2013 tax assessments

Table 9 3-Year Minimum Foundation Program Summary shows the actual MFP distribution for FY2022, the final budgeted allocation for FY2023 and the tentative allocation for FY2024.

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 2024**

**Organization Statement and Overview**

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Table 11 10-Year Student Count Summary provides a ten-year summary of the October 1 and June 30 student counts as well as the revenue and expenditure per pupil amounts.

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

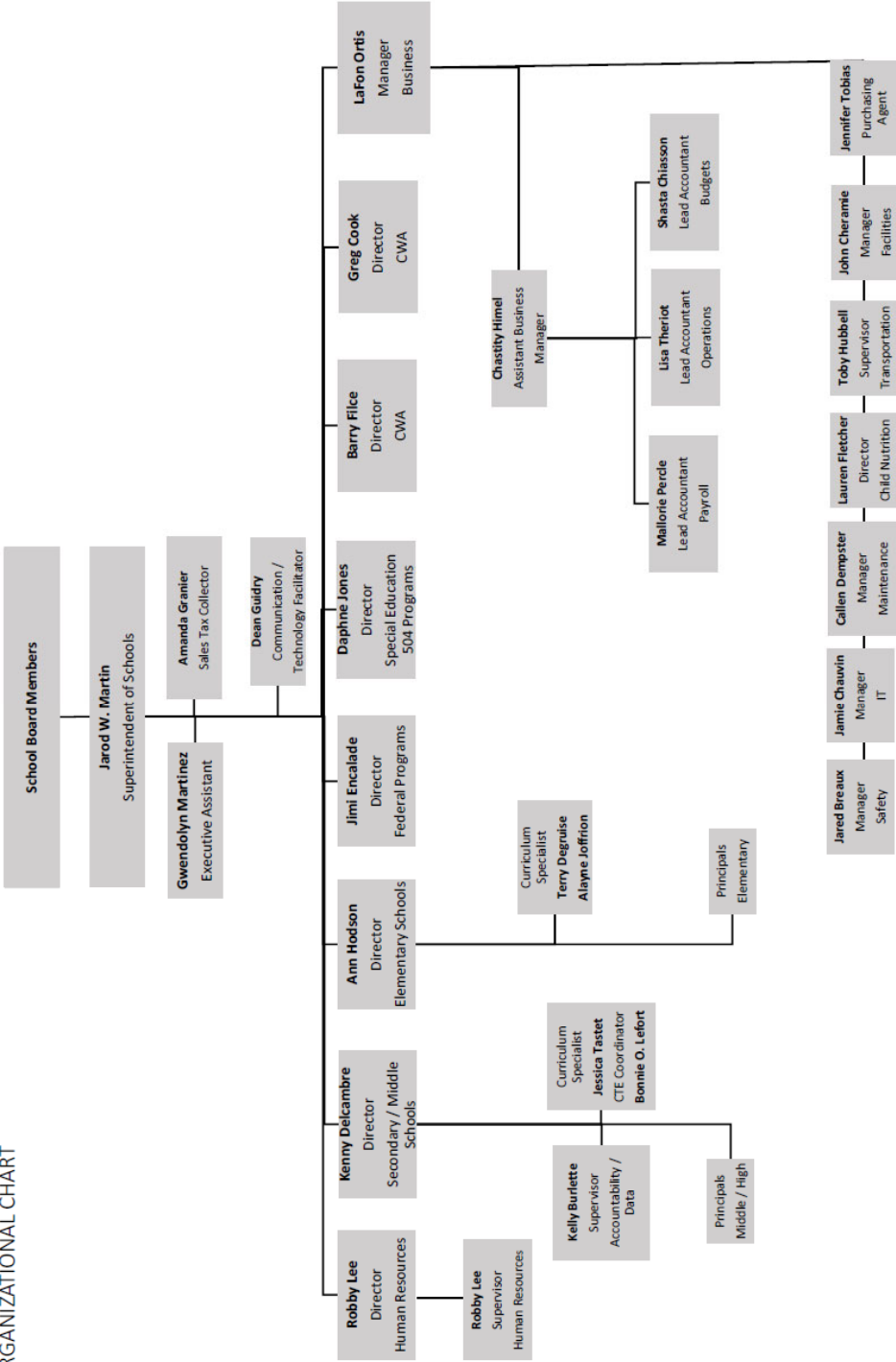
<b>ACCOUNTING TUTORIAL</b>
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There is no way to construct a budget document such as this one without using accounting terms. Even individuals with accounting or finance backgrounds may have difficulty understanding the accounting terms in this statement. 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, 2024**

**Organizational Structure**

LAFOURCHE PARISH SCHOOL BOARD  
ORGANIZATIONAL CHART



**LAFOURCHE SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year June 30, 2024**

**Principal Officials**

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**BOARD MEMBERS**

<b><u>DISTRICT/NAME</u></b>	<b><u>EMAIL ADDRESS</u></b>
District 1 Myron Wright .....	mdwright@mylpsd.com
District 2 Dr. Dennis Guillot .....	djguillot@mylpsd.com
District 3 Tina Babin .....	cnbabin@mylpsd.com
District 4 Marian B Fertitta .....	mfertitta@mylpsd.com
District 5 Clyde J. Duplantis III.....	cduplantis@mylpsd.com
District 6 Valerie Bourgeois.....	vmbourgeois@mylpsd.com
District 7 Jamie Marlborough.....	jmarlborough@mylpsd.com
District 8 Leslie Wells .....	lwells@mylpsd.com
District 9 BuffyLynn Charpentier.....	bcharpentier@mylpsd.com

**ADMINISTRATORS**

<b><u>NAME</u></b>	<b><u>POSITION</u></b>
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
Ann Hodson.....	Director of 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, 2024**

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 6/30/2024</u>
<b>REVENUES FROM:</b>				
Local Sources	\$ 33,621,331	\$ 46,391,735	\$ 10,840,237	\$ 90,853,303
State Sources	77,671,500	4,198,308		81,869,808
Federal Sources	183,800	35,171,520		35,355,320
<b>Total Revenues</b>	<b>111,476,631</b>	<b>85,761,563</b>	<b>10,840,237</b>	<b>208,078,431</b>
<b>EXPENDITURES FOR:</b>				
Salaries	79,704,099	18,243,315		97,947,414
Employee Benefits	32,075,020	6,740,206		38,815,226
Professional and Technical Services	5,138,762	1,919,325	356,237	7,414,324
Purchased Property Services	16,434,802	2,179,889		18,614,691
Other Purchased Services	6,175,224	3,311,833		9,487,057
Materials and Supplies	6,690,848	16,467,497		23,158,345
Property	511,500	123,320		634,820
Debt Services and Other Expenditures	305,015	396,227	11,152,186	11,853,428
Appropriations to Type 1 Charter Schools	9,509,279			9,509,279
<b>Total Expenditures</b>	<b>156,544,549</b>	<b>49,381,612</b>	<b>11,508,423</b>	<b>217,434,584</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(45,067,918)</b>	<b>36,379,951</b>	<b>(668,186)</b>	<b>(9,356,153)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers of Indirect Cost Received (Paid)	3,944,512	(3,944,512)		
Operating Transfers In (Out)	30,010,428	(30,010,428)		
Sale of Surplus Items/Fixed Assets				
<b>Total Other Financing Sources (Uses)</b>	<b>33,954,940</b>	<b>(33,954,940)</b>		
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(11,112,978)</b>	<b>2,425,011</b>	<b>(668,186)</b>	<b>(9,356,153)</b>
<b>BEGINNING FUND BALANCE</b>	<b>37,559,016</b>	<b>26,834,682</b>	<b>4,404,923</b>	<b>68,798,621</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 26,446,038</b>	<b>\$ 25,759,689</b>	<b>\$ 3,736,737</b>	<b>\$ 55,942,464</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Statement B

**Combined Operating Budget with Expenditures by Object**

	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES FROM:</b>						
Local Sources	\$ 78,939,352	\$ 64,147,817	\$ 8,390,153	\$ 72,537,970	\$ 90,853,303	25.25%
State Sources	78,057,190	58,681,879	17,947,478	76,629,357	81,869,808	6.84%
Federal Sources	35,939,453	18,410,603	37,612,522	56,023,125	35,355,320	(36.89)%
<b>Total Revenues</b>	<b>192,935,996</b>	<b>141,240,298</b>	<b>63,950,154</b>	<b>205,190,452</b>	<b>208,078,431</b>	<b>1.41%</b>
<b>EXPENDITURES FOR:</b>						
Salaries	80,674,501	49,513,565	46,619,559	96,133,124	97,947,415	1.89%
Employee Benefits	33,946,200	21,131,499	18,197,506	39,336,505	38,815,226	(1.33)%
Professional and Technical Services	4,969,178	4,933,644	2,475,610	7,409,254	7,414,324	0.07%
Purchased Property Services	4,555,560	4,741,476	12,989,121	17,730,597	18,614,691	4.99%
Other Purchased Services	7,967,092	3,103,961	5,073,590	8,177,551	9,487,057	16.01%
Materials and Supplies	16,834,421	13,070,722	13,255,892	26,326,614	23,158,345	(12.03)%
Property	753,300	434,365	127,607	561,972	634,820	12.96%
Debt Services and Other Expenditures	11,350,903	11,337,007	3,117,802	14,454,809	11,853,428	
Appropriations to Type 1 Charter Schools	10,104,108	7,389,373	2,714,737	10,104,108	9,509,279	(5.89)%
<b>Total Expenditures</b>	<b>171,155,263</b>	<b>115,655,612</b>	<b>104,571,424</b>	<b>220,234,534</b>	<b>217,434,585</b>	<b>(1.27)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>21,780,733</b>	<b>25,584,687</b>	<b>(40,621,270)</b>	<b>(15,044,082)</b>	<b>(9,356,154)</b>	<b>(37.81)%</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Accrued Interest and Premium on Bond Sales	9,947,273					NOB
Payments to Escrow	(9,895,000)					
Transfers of Indirect Cost (Received) from Closed Fund						NOB
Sale of Surplus Items/Fixed Assets	581	38,496	(38,496)			NOB
Transfers In/Out	(2,400,743)	(470,457)	(3,029,543)	(3,500,000)	(3,500,000)	
<b>Total Other Financing Sources (Uses)</b>	<b>(2,347,889)</b>	<b>(431,961)</b>	<b>(3,068,039)</b>	<b>(3,500,000)</b>	<b>(3,500,000)</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>19,432,844</b>	<b>25,152,726</b>	<b>(43,689,309)</b>	<b>(18,544,082)</b>	<b>(12,856,154)</b>	<b>(30.67)%</b>
<b>BEGINNING FUND BALANCE</b>	<b>67,909,860</b>	<b>87,342,703</b>		<b>87,342,703</b>	<b>68,798,621</b>	<b>(21.23)%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 87,342,704</b>	<b>\$ 112,495,429</b>	<b>\$ (43,689,309)</b>	<b>\$ 68,798,621</b>	<b>\$ 55,942,464</b>	<b>(18.69)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Statement C

**Combined Operating Budget with Expenditures by Function**

	<u>Actual</u> <u>6/30/2022</u>	<u>Actual Through</u> <u>3/31/2023</u>	<u>Remaining Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES FROM:</b>						
Local Sources	\$ 78,939,352	\$ 64,147,817	\$ 8,390,153	\$ 72,537,970	\$ 90,853,303	25.25%
State Sources	78,057,190	58,681,879	17,947,478	76,629,357	81,869,808	6.84%
Federal Sources	35,939,453	18,410,603	37,612,522	56,023,125	35,355,320	(36.89)%
<b>Total Revenues</b>	<b>192,935,996</b>	<b>141,240,298</b>	<b>63,950,154</b>	<b>205,190,452</b>	<b>208,078,431</b>	<b>1.41%</b>
<b>EXPENDITURES FOR:</b>						
Regular Programs	50,442,871	30,187,675	33,114,014	63,301,689	59,464,561	(6.06)%
Special Education Programs	14,556,291	8,799,551	8,889,442	17,688,993	18,210,563	2.95%
Other Instructional Programs	14,155,499	8,169,041	8,984,274	17,153,315	15,045,376	(12.29)%
Pupil Support Services	12,728,794	7,766,184	6,475,292	14,241,476	15,227,363	6.92%
Instructional Staff Services	5,729,523	4,180,555	4,516,779	8,697,334	7,162,371	(17.65)%
General Administration Services	2,021,488	1,749,762	425,590	2,182,852	2,481,607	13.69%
School Administration Services	8,088,177	5,019,732	3,403,717	8,423,449	8,884,153	5.47%
Business Services	1,616,464	1,237,426	660,727	1,898,153	2,025,600	6.71%
Operation and Maintenance of Plant Services	15,867,345	11,154,520	9,865,998	21,020,518	23,082,362	9.81%
Student Transportation Services	7,052,770	5,058,215	3,485,525	8,543,740	8,358,400	(2.17)%
Central Services	6,638,711	4,029,159	6,158,528	10,187,687	9,663,256	(5.15)%
Food Service Programs	8,812,247	6,562,103	3,075,911	9,638,014	10,460,367	8.53%
Community Service Programs	12,560	9,420	3,140	12,560	12,560	
Facility Acquisition and Construction	2,109,789	3,116,444	12,743,139	15,859,583	16,688,584	5.23%
Debt Service	21,113,625	11,226,452	54,611	11,281,063	11,158,186	(1.09)%
Appropriations to Type 1 Charter Schools	10,104,108	7,389,373	2,714,735	10,104,108	9,509,279	(5.89)%
<b>Total Expenditures</b>	<b>181,050,264</b>	<b>115,655,611</b>	<b>104,571,423</b>	<b>220,234,534</b>	<b>217,434,588</b>	<b>(1.27)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>11,885,732</b>	<b>25,584,687</b>	<b>(40,621,269)</b>	<b>(15,044,082)</b>	<b>(9,356,157)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>						
Accrued Interest and Premium on Bond Sales	9,947,273					NOB
Transfers of Indirect Cost (Received) from Closed Fund Sale of Surplus Items/Fixed Assets	581	38,496	(38,496)			NOB
Transfers In/Out	(2,400,743)	(470,457)	(3,029,543)	(3,500,000)	(3,500,000)	
<b>Total Other Financing Sources (Uses)</b>	<b>7,547,111</b>	<b>(431,961)</b>	<b>(3,068,039)</b>	<b>(3,500,000)</b>	<b>(3,500,000)</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>19,432,843</b>	<b>25,152,726</b>	<b>(43,689,308)</b>	<b>(18,544,082)</b>	<b>(12,856,157)</b>	<b>2.68%</b>
<b>BEGINNING FUND BALANCE</b>	<b>67,909,860</b>	<b>87,342,703</b>		<b>87,342,703</b>	<b>68,798,621</b>	<b>(21.23)%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 87,342,703</b>	<b>\$ 112,495,429</b>	<b>\$ (43,689,308)</b>	<b>\$ 68,798,621</b>	<b>\$ 55,942,464</b>	<b>(18.69)%</b>

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2024

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Ad Valorem Taxes -Constitutional	41111 0000	\$ 2,601,899	\$ 2,986,195	\$ (354,781)	\$ 2,631,414	\$ 3,221,732	22.43%
Ad Valorem Taxes -Renewable	41112 0000	5,368,657	6,161,598	(732,041)	5,429,557	6,647,596	22.43%
Ad Valorem Taxes- Up to 1% Collections by Sheriff	41114 0000	899,135	1,111,041	(111,362)	999,679	1,111,041	11.14%
Sales and Use Taxes	41131 0000	22,334,307	12,445,407	6,141,242	18,586,649	20,494,137	10.26%
Interest on Investments	41510 0000	26,925	577,151	(555,151)	22,000	800,000	3,536.36%
Net Change in Fair Value of Investments	41530 0000						NPB
Rentals	41910 0000	256,742	342,303	(74,866)	267,437	353,125	32.04%
Contributions and Donations	41920 0000	77,834	12,366	2,634	15,000		(100.00)%
Miscellaneous Revenue from Other LEAs	41950 0000	725,518	687,115	34,966	722,081	925,000	28.10%
Refund of Prior Year Expenditure - E-Rate	41993 0000						NPB
Other Local Revenues	41999 0000	215,311	65,166	5,974	71,140	68,700	(3.43)%
<b>Total Revenue from Local Sources</b>		<b>32,506,328</b>	<b>24,388,341</b>	<b>4,356,616</b>	<b>28,744,957</b>	<b>33,621,331</b>	<b>16.96%</b>
<b>STATE SOURCES:</b>							
Unrestricted Grants-in-Aid:							
State Public School Fund (MFP) excluding	43110 0000	72,653,351	56,891,189	15,583,264	72,474,453	77,405,704	6.80%
Restricted Grants-in-Aid:							
PIPS	43230 0000	3,905	1,952	977	2,929	2,929	
Non-public Textbooks	43255 0000	60,642		64,732	64,732	53,875	(16.77)%
Restricted State Revenue	43290 0000	1,047,544					NPB
Revenue in Lieu of Taxes:							
Base-Constitutional	43810 0000	137,318	34,112	57,433	\$91,545	\$68,223	(25.48)%
Base-Other Taxes	43815 0000	283,336	70,385	118,505	188,890	140,769	(25.48)%
Revenue for/on Behalf of LEA:							
Employer's Contribution to Teachers'	43910 0000	984		492	492		(100.00)%
<b>Total Revenue from State Sources</b>		<b>74,187,079</b>	<b>56,997,637</b>	<b>15,825,404</b>	<b>72,823,041</b>	<b>77,671,500</b>	<b>6.66%</b>
<b>FEDERAL SOURCES:</b>							
<b>Unrestricted - Direct</b>							
Impact Aid Fund	44110 0000						
<b>Total Unrestricted - Direct</b>							
<b>Restricted - Direct</b>							
JROTC	44330 0000	202,260	110,194	73,847	184,041	183,800	(0.13)%
<b>Total Federal Revenue Sources</b>		<b>202,260</b>	<b>110,194</b>	<b>73,847</b>	<b>184,041</b>	<b>183,800</b>	<b>(0.13)%</b>
<b>Total Revenues</b>		<b>106,895,667</b>	<b>81,496,172</b>	<b>20,255,867</b>	<b>101,752,039</b>	<b>111,476,631</b>	<b>9.56%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
<b>Regular Programs:</b>							
Kindergarten Teacher Salaries	50112 1105	2,141,098	1,238,422	1,063,778	2,302,200	2,461,850	6.93%
Elementary Teacher Salaries	50112 1110	19,956,898	11,490,803	9,998,393	21,489,196	23,879,588	11.12%
Secondary Teacher Salaries	50112 1130	8,239,313	4,654,678	4,281,039	8,935,717	9,385,378	5.03%
Paraprofessional Salaries	50115 1100	939,830	552,166	649,382	1,201,548	1,119,199	(6.85)%
Substitute Teacher and Aide Salaries	50123 1100	521,663	1,312,910	(5,910)	1,307,000	3,243,478	148.16%
Other Substitute/Temporary Salaries	50120 1100	5,045	8,669	41,331	50,000	50,000	
Other Instructional Salaries	50100 1100	12,747					NPB
Purchased Professional and Technical Services	50300 1100	65,443	104,459	257,641	362,100	362,100	
Repairs and Maintenance Services	50430 1100						NPB
Maintenance and Repair Services	50442 1100	19,976	16,403	5,700	22,103		(100.00)%
Tuition Paid To Other LEAs	50561 1100	460,161	198,863	475,905	674,768	474,000	(29.75)%
Tuition Paid To Private Sources	50563 1100	139,763	221,049	(59,815)	161,234	196,906	22.12%
Travel Expense Reimbursement	50582 1100	7,349	6,820	(5,120)	1,700	3,000	76.47%
Other Purchased Services	50500 1100	3,588	4,691	999	5,690	5,700	0.18%
Technology-Related Supplies	50615 1100	36,963	15,653	(15,653)			NPB
Materials and Supplies	50610 1100	118,577	93,435	163,985	257,420	120,767	(53.09)%
Textbooks/Workbooks	50642 1100	57,014	49,521	9,679	59,200	55,420	(6.39)%
Other Supplies	50600 1100	2,225	1,826	471	2,297		(100.00)%
Miscellaneous	50800 1100	315	315	(315)		275,000	NPB
Employee Benefits							NPB
Group Insurance	50210 1100	2,821,260	1,611,531	1,546,630	3,158,161	3,135,319	(0.72)%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 1

**001 General Fund**

DESCRIPTION	Account #	Actual		Actual Through		Remaining Through		Final Budget		Operating Budget		% Change from 6/30/2023
		6/30/2022		3/31/2023		6/30/2023		6/30/2023		6/30/2024		
Social Security	50220 1100	\$ 17,115	\$	14,692		(2,478)		\$ 12,214		\$ 3,100		(74.62)%
Medicare	50225 1100	422,304		256,742		212,939		469,681		536,309		14.19%
Louisiana Teacher Retirement	50231 1100	7,626,642		4,523,379		3,851,392		8,374,771		9,363,164		11.80%
Louisiana School Employee Retirement	50233 1100									5,520		NPB
Unemployment Compensation	50250 1100	14,072		3,575		34,425		38,000				(100.00)%
Workmen's Compensation	50260 1100	229,779		139,472		72,085		211,557		220,292		4.13%
Health Benefits (Retirees)	50270 1100	1,769,355		1,370,191		400,309		1,770,500		2,000,000		12.96%
Sick Leave Severance Pay	50281 1100	84,566		78,226		14,774		93,000		93,000		
Annual Leave Severance Pay	50282 1100			8,310		(8,310)				8,400		NPB
<b>Total Regular Programs</b>		<b>45,713,061</b>		<b>27,976,802</b>		<b>22,983,255</b>		<b>50,960,057</b>		<b>56,997,490</b>		<b>11.85%</b>
<b>Special Education Programs</b>												
<b>Special Education Programs - Special Needs</b>												
Teacher Salaries	50112 1210	5,579,948		3,118,315		3,207,736		6,326,051		7,234,472		14.36%
Para-professional Salaries	50115 1210	3,064,028		1,884,188		1,651,022		3,535,210		3,874,335		9.59%
Substitute Teachers	50123 1210	527		196,739		(196,739)				236,500		NPB
Travel Expense Reimbursement	50582 1210	7,214		6,947		5,053		12,000		12,000		
Employee Benefits												NPB
Group Insurance	50210 1210	931,557		514,500		645,020		1,159,520		1,098,311		(5.28)%
Social Security	50220 1210	36										NPB
Medicare	50225 1210	113,417		68,588		58,959		127,547		154,929		21.47%
Louisiana Teacher Retirement	50231 1210	2,041,655		1,215,745		1,101,573		2,317,318		2,612,125		12.72%
Louisiana School Employees Retirement	50233 1210	22,107		13,445		10,134		23,579		18,077		(23.33)%
Unemployment Compensation	50250 1210	10,137										NPB
Workmen's Compensation	50260 1210	60,032		37,035		19,636		56,671		59,071		4.23%
Health Benefits (Retirees)	50270 1210	604,958		472,017		157,983		630,000		635,000		0.79%
Sick Leave Severance Pay	50281 1210	37,592		3,391		38,609		42,000		42,000		
Materials and Supplies	50610 1210											NPB
Supplies - Technology	50615 1210											NPB
<b>Gifted and Talented Programs</b>												
Teacher Salaries	50112 1220	417,190		244,290		178,110		422,400		457,100		NPB
Substitute Teachers	50123 1220											1,904.76%
Services	50320 1220	2,100		71,532		(67,332)		4,200		84,200		
Travel Expense Reimbursement	50582 1220	10,320		8,568		(3,568)		5,000		5,000		(0.04)%
Materials and Supplies	50610 1220	3,072		4,399		1,003		5,402		5,400		NPB
Other Supplies	50600 1220											NPB
Employee Benefits												NPB
Group Insurance	50210 1220	22,570		11,616		10,966		22,582		16,353		NPB
Social Security	50220 1220	9										
Medicare	50225 1220	5,632		3,318		2,381		5,699				5.17%
Louisiana Teacher Retirement	50231 1220	105,253		60,811		43,944		104,755		110,166		3.69%
Workmen's Compensation	50260 1220	2,848		1,678		1,221		2,899		3,006		
Health Benefits (Retirees)	50270 1220	5,095		5,054		1,946		7,000		7,000		12.53%
<b>Total Special Education Programs</b>		<b>13,047,296</b>		<b>7,942,178</b>		<b>6,867,655</b>		<b>14,809,833</b>		<b>16,665,045</b>		<b>12.53%</b>
<b>Career and Technical Education Programs</b>												
Agricultural Teacher Salaries	50112 1310	647,050		416,160		268,524		684,684		794,627		16.06%
Family and Consumer Science Teacher	50112 1340	338,692		203,184		151,016		354,200		391,300		10.47%
Trade and Industry Teacher Salaries	50112 1350	718,462		440,104		311,696		751,800		807,900		7.46%
Business and Administration Teacher Salaries	50112 1360	462,417		244,480		288,720		533,200		531,700		(0.28)%
<b>Other Career and Technical Programs</b>												
Stipends	50150 1300	1,146										NPB
Educational Services	50300 1300	(4,320)										
Repairs and Maintenance Services	50430 1300	3,276		2,689		1,161		3,850		4,875		26.62%
Rental of Equipment	50442 1300	20,036		10,447		(8,747)		1,700				(100.00)%
Paid to Private Sources	50563 1300	1,725		9,900		169,387		179,287		222,044		23.85%
Travel Expense Reimbursement	50582 1300	28,225		16,339		20,702		37,041		19,000		(48.71)%
Other Purchased Services	50500 1300	56,563		61,637		(39,336)		22,301		40,000		79.36%
Technology-Related Supplies	50615 1300	16,476		38,335		(38,335)						NPB
Materials and Supplies	50610 1300	254,939		167,725		156,809		324,534		282,853		(12.84)%
Textbooks/Workbooks	50642 1300	10,927		18,564		8,436		27,000		57,000		111.11%
Other Supplies	50600 1300	9,716		10,553		(5,816)		4,737		1,800		(62.00)%
All Other Equipment	50730 1300	220,772				61,500		61,500		111,500		81.30%
Miscellaneous	50800 1300	6,581		7,001		(1,583)		5,418		100		(98.15)%



**LAFOURCHE PARISH SCHOOL BOARD**  
**OPERATING BUDGET**  
**For Fiscal Year Ending June 30, 2024**

Schedule 1

**001 General Fund**

DESCRIPTION	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
Employee Benefits							NPB
Group Insurance	50210 1300	\$ 168,739	\$ 93,358	108,225	\$ 201,583	\$ 178,295	(11.55)%
Social Security	50220 1300	-	-		-		NPB
Medicare	50225 1300	29,197	17,738	13,214	30,952	34,212	10.53%
Louisiana Teacher Retirement	50231 1300	546,085	260,050	316,270	576,320	608,670	5.61%
School Employees Retirement	50233 1300						NPB
Workmen's Compensation	50260 1300	15,794	9,656	4,277	13,933	17,730	27.25%
Health Benefits (Retirees)	50270 1300	130,739	98,678	36,322	135,000	132,000	(2.22)%
Sick Leave Severance Pay	50281 1300	7,912		5,000	5,000	5,000	
Annual Leave Severance Pay	50282 1300	2,115	9,327	(4,327)	5,000	11,000	120.00%
Total Career and Technical Education		<b>3,693,262</b>	<b>2,135,924</b>	<b>1,823,116</b>	<b>3,959,040</b>	<b>4,251,606</b>	<b>7.39%</b>
Other Education:							
Co-curricular Activities							
Teacher Salaries	50112 1410	439,353	299,214	83,861	383,075	434,628	13.46%
Other Salaries	50115 1410	10,597	3,257	(3,257)			NPB
Other Salaries	50100 1410	2,158	4,656	(4,656)			NPB
Purchased Professional Services	50300 1410	4,642	113	4,723	4,836	4,836	
Travel Expense Reimbursement	50582 1410	32,226	22,728	23,772	46,500	32,000	(31.18)%
Materials and Supplies	50610 1410	9,381	2,852	6,448	9,300	10,000	7.53%
Employee Benefits							NPB
Group Insurance	50210 1410	12,856	7,286	4,042	11,328	5,198	(54.11)%
Social Security	50220 1410	4,936	3,194	(2,636)	558	558	
Medicare	50225 1410	6,359	4,342	1,102	5,444	6,312	15.94%
Louisiana Teacher Retirement	50231 1410	92,550	62,708	32,223	94,931	104,854	10.45%
School Employee Retirement	50233 1410	4	112	(112)			NPB
Workmen's Compensation	50260 1410	3,477	2,256	(2,256)			NPB
Athletic Programs							
Teacher Salaries	50112 1420	598,701	406,868	323,350	730,218	768,555	5.25%
Paraprofessional Salaries	50115 1420	72,710	75,000	(75,000)			NPB
Materials and Supplies	50610 1420	5,537					
Employee Benefits							NPB
Group Insurance	50210 1420	917	744	(744)			NPB
Social Security	50220 1420	6,447	4,149	(4,149)			NPB
Medicare	50225 1420	9,656	6,926	3,672	10,598	11,252	6.17%
Louisiana Teacher Retirement	50231 1420	133,877	99,705	81,384	181,089	185,310	2.33%
School Employee Retirement	50233 1420	76					NPB
Other Employee Retirement	50239 1420	1,964	2,081	(2,081)			NPB
Unemployment Compensation	50250 1420						NPB
Workmen's Compensation	50260 1420	4,974	3,425	(3,425)			NPB
Junior ROTC Program							
Teacher/Instructor Salaries	50112 1450	443,346	303,097	154,978	458,075	480,340	4.86%
Other Salaries	50100 1450						NPB
Travel Expense Reimbursement	50582 1450			1,395	1,395	1,400	0.36%
Materials and Supplies	50610 1450			1,767	1,767	1,800	1.87%
Employee Benefits							NPB
Group Insurance	50210 1450	620	434	208	642	648	0.93%
Medicare	50225 1450	6,395	4,457	2,148	6,605	6,936	5.01%
Louisiana Teacher Retirement	50231 1450	111,723	75,168	38,434	113,602	115,765	1.90%
Workmen's Compensation	50260 1450	3,148	2,194	941	3,135	3,258	3.92%
Unemployment Compensation	50250 1450	(494)					NPB
Sick Leave Severance Pay	50281 1450			3,278	3,278	3,278	
Annual Leave Severance Pay	50282 1450		5,855	(855)	5,000	5,000	
Teacher Salaries	50112 1460						NPB
Other Instructional Salaries	50100 1460	253,916	196,974	13,026	210,000		(100.00)%
Employee Benefits							NPB
Group Insurance	50210 1460	9	120	(120)			NPB
Social Security	50220 1460	1,177	961	(961)			NPB
Medicare	50225 1460	3,652	2,831	(2,831)			NPB
Louisiana Teacher Retirement	50231 1460	57,834	43,756	(43,756)			NPB
Louisiana School Employees Retirement	50233 1460						NPB
Workmen's Compensation	50260 1460	2,004	1,660	(1,660)			NPB
Purchased Professional Services	50300 1480					795,000	NPB
Materials and Supplies	50610 1480	420		200	200		(100.00)%

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2024

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual Through	Remaining Through	Final Budget	Operating Budget	% Change
		6/30/2022	3/31/2023	6/30/2023	6/30/2023	6/30/2024	from 6/30/2023
Other Instructional Programs							NPB
Other Purchased Services	50500 1490	\$ 11,850	\$ 11,850		\$ 11,850	\$ 11,400	(3.80)%
Employee Benefits							NPB
Workmen's Compensation	50260 1400	2					
Health Benefits (retirees)	50270 1490	383	234	166	400	400	
<b>Total Other Education</b>		<b>2,349,381</b>	<b>1,661,208</b>	<b>632,618</b>	<b>2,293,826</b>	<b>2,988,728</b>	<b>30.29%</b>
<b>Special Programs:</b>							
<b>NCLB/Culturally Deprived Programs</b>							
Teachers	50112 1510	-	378	(378)			NPB
Para-professionals (Aides)	50115 1510			-			NPB
Employee Benefits				-			
Group Insurance	50210 1510			-			
Social Security	50220 1510			-			NPB
Medicare	50225 1510		5	(5)			NPB
Louisiana Teachers Retirement	50231 1510		94	(94)			NPB
Unemployment Compensation	50250 1510	476		-			NPB
Workmen's Compensation	50260 1510		12	(12)			NPB
Health Benefits (Retirees)	50270 1510	27,225	20,016	7,984	28,000	27,000	(3.57)%
Sick Leave Severance Pay	50281 1510			5,317	5,317	5,317	
English Language Acquisition Group				-			
Teacher Salaries	50112 1520	141,500	85,692	61,208	146,900	159,800	8.78%
Paraprofessional Salaries	50115 1520	46,145	30,647	47,723	78,370	86,565	10.46%
Employee Benefits				-			NPB
Group Insurance	50210 1520	36,110	14,690	32,817	47,507	24,952	(47.48)%
Medicare	50225 1520	2,181	1,466	1,165	2,631	3,258	23.83%
Louisiana Teacher Retirement	50231 1520	47,882	29,159	26,708	55,867	59,377	6.28%
Workmen's Compensation	50260 1520	1,332	823	319	1,142	1,464	28.20%
Health Benefits (Retirees)	50270 1520	2,562	2,020	580	2,600	2,800	7.69%
Sick Leave Severance Pay	50281 1520			-			NPB
Pre-Kindergarten Programs				-			
Teacher Salaries	50112 1530			-			NPB
Other Substitute/Temporary Employees	50120 1530			-			NPB
Materials and Supplies	50610 1530			-			NPB
Employee Benefits				-			
Group Insurance	50210 1530	308		-			NPB
Group Insurance	50210 1530			-			
Social Security	50220 1530			-			NPB
Medicare	50225 1530	65	91	(91)			NPB
Louisiana Teacher Retirement	50231 1530			-			NPB
Unemployment Compensation	50250 1530	985		-			NPB
Workmen's Compensation	50260 1530	34	45	(45)			NPB
Sick Leave Severance Pay	50270 1530	40,826	134,455	(84,455)	50,000	52,000	4.00%
Sick Leave Severance Pay	50281 1530	4,789	5,913	7,087	13,000	13,000	
Other Special Programs				-			
Employee Benefits				-			
Health Benefits (Retirees)	50270 1590	133,473		135,000	135,000	130,000	(3.70)%
<b>Total Special Programs</b>		<b>485,892</b>	<b>325,506</b>	<b>240,828</b>	<b>566,334</b>	<b>565,533</b>	
Employee Benefits							
Group Insurance	50210 1600						NPB
Health Benefits (Retirees)	50270 1600	19,051	14,266	5,734	20,000	20,000	
<b>Total Adult/Continuing Education</b>		<b>19,051</b>	<b>14,266</b>	<b>5,734</b>	<b>20,000</b>	<b>20,000</b>	
<b>Total Instruction Expenditures</b>		<b>65,307,944</b>	<b>40,055,884</b>	<b>32,553,206</b>	<b>72,609,090</b>	<b>81,488,402</b>	<b>12.23%</b>
<b>SUPPORT SERVICES:</b>							
<b>Pupil Support Services:</b>							
Attendance and Social Work Services							
Supervisor/Coordinator Salaries	50111 2111	190,236	147,159	49,053	196,212	210,488	7.28%
Social Worker Salaries	50113 2113	589,596	363,652	285,000	648,652	760,152	17.19%
Clerical/Secretarial Salaries	50114 2110	63,806	49,451	16,483	65,934	95,253	44.47%
Purchased Professional Services	50300 2110	30,375	16,200	16,200	32,400	32,400	

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2024

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual Through	Remaining Through	Final Budget	Operating Budget	% Change
		6/30/2022	3/31/2023	6/30/2023	6/30/2023	6/30/2024	from 6/30/2023
Travel Expense Reimbursement	50582 2110	\$ 9,677	\$ 8,389	\$ 3,611	\$ 12,000	\$ 12,000	
Materials and Supplies	50610 2110	178	2,285	715	3,000	3,000	
Employee Benefits							
Group Insurance	50210 2110	65,988	42,183	29,555	71,738	66,694	(7.03)%
Medicare	50225 2110	11,347	7,612	4,608	12,220	14,152	15.81%
Louisiana Teacher Retirement	50231 2110	203,392	132,887	80,813	213,700	235,271	10.09%
Other Employee Retirement	50239 2110	17,999	11,571	8,266	19,837	26,962	35.92%
Unemployment Compensation	50250 2100	741					NPB
Workmen's Compensation	50260 2110	6,030	4,022	1,982	6,004	6,506	8.36%
Health Benefits (Retirees)	50270 2110	206,580	152,050	(142,650)	9,400	9,500	1.06%
Sick Leave Severance Pay	50281 2110	114					NPB
Annual Leave Severance Pay	50282 2110	-	6,226	(6,226)		5,300	
Guidance Services - All Students							
Guidance Counselors Salaries	50113 2120	1,954,828	935,647	1,205,739	2,141,386	2,415,576	12.80%
Stipend Pay	50150 2122	33,144					NPB
Rental of Equipment	50442 2120						NPB
Travel Expense Reimbursement	50582 2120			200	200	200	
Materials and Supplies	50610 2120		793	(793)			NPB
Employee Benefits							
Group Insurance	50210 2120	154,466	74,372	112,223	186,595	189,723	1.68%
Medicare	50225 2120	26,885	12,529	16,177	28,706	32,110	11.86%
Louisiana Teacher Retirement	50231 2120	482,285	223,168	291,652	514,820	558,554	8.50%
Workmen's Compensation	50260 2120	14,170	6,642	4,182	10,824	11,277	4.19%
Health Benefits (Retirees)	50270 2120	9,350	8,850	3,150	12,000	12,000	
Sick Leave Severance Pay	50281 2120	7,789		7,700	7,700	7,700	
Health Services - All Students							
Materials and Supplies	50610 2130						NPB
Employee Benefits							
Group Insurance	50210 2130						NPB
Medicare	50225 2130						NPB
Louisiana Teachers Retirement	50231 2130						NPB
Workmen's Compensation	50260 2130						NPB
Health Benefits (Retirees)	50270 2130	23,943	16,835	7,665	24,500	24,000	(2.04)%
Sick Leave Severance Pay	50281 2130			2,000	2,000	7,500	275.00%
Educational Assessments - Special Needs							
Psychologists Salaries	50113 2143	55,110	34,238	24,848	59,086	63,003	3,917
Educational Diagnostician Salaries	50113 2145	502,851	302,319	218,046	520,365	558,739	7.37%
Other Therapists/Counselors/Social Workers	50113 2140	739,737	435,001	344,827	779,828	788,406	1.10%
Clerical/Secretarial Salaries	50114 2140	13,902	1,785	(1,785)			NPB
Travel Expense Reimbursement	50582 2140	12,541	10,522	6,478	17,000	17,000	
Employee Benefits							
Group Insurance	50210 2140	139,252	74,279	63,546	137,825	132,124	(4.14)%
Medicare	50225 2140	17,123	10,299	7,446	17,745	18,964	6.87%
Louisiana Teacher Retirement	50231 2140	332,597	191,897	145,205	337,102	345,720	2.56%
Workmen's Compensation	50260 2140	9,375	5,567	3,814	9,381	8,874	(5.40)%
Health Benefits (Retirees)	50270 2140	15,958	11,518	5,182	16,700	18,000	7.78%
Sick Leave Severance Pay	50281 2140	3,822	10,739	(10,739)		10,000	10,000
Speech Pathology & Audiology - Special Needs							
Speech Therapists Salaries	50113 2152	1,332,610	782,336	642,499	1,424,835	1,604,550	12.61%
Audio Therapists Salaries	50113 2153	107,988	67,020	52,001	119,021	126,855	6.58%
Education Interpreter/Sign Language Interpreter	50119 2154	8,718		43,300	43,300	47,300	9.24%
Educational Services	50300 2150	45,808	97,563	(97,563)		55,000	
Travel Expense Reimbursement	50582 2150	15,245	12,804	5,126	17,930	17,930	
Employee Benefits							
Group Insurance	50210 2150	129,769	75,070	63,189	138,259	151,933	9.89%
Medicare	50225 2150	19,299	11,235	9,842	21,077	23,634	12.13%
Louisiana Teacher Retirement	50231 2150	368,813	211,732	183,135	394,867	430,819	9.10%
Workmen's Compensation	50260 2150	10,323	6,031	3,976	10,007	10,274	2.67%
Health Benefits (Retirees)	50270 2150	3,824	5,134	1,866	7,000	7,000	
Occupational Therapy and Related Services							
Occupational Therapist Salaries	50113 2161	302,081	183,753	127,736	311,489	340,290	9.25%
Physical Therapist Salaries	50113 2166	158,090	95,658	68,457	164,115	176,714	7.68%
Other Therapist Salaries	50100 2165						NPB
Travel Expense Reimbursement	50582 2160						NPB

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2024

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual Through	Remaining Through	Final Budget	Operating Budget	% Change
		6/30/2022	3/31/2023	6/30/2023	6/30/2023	6/30/2024	from 6/30/2023
Employee Benefits							
Group Insurance	50210 2160	\$ 43,675	\$ 25,421	18,914	\$ 44,335	\$ 42,190	(4.84)%
Medicare	50225 2160	5,984	3,649	2,532	6,181	6,842	10.69%
Louisiana Teacher Retirement	50231 2160	115,963	69,294	48,656	117,950	124,599	5.64%
Workmen's Compensation	50260 2160	3,267	1,984	1,278	3,262	3,404	4.35%
Sick Leave Severance Pay	50281 2160						NPB
Other Pupil Support Services							
Other Therapists/Counselors Salaries	50113 2190	56,831	34,288	24,492	58,780	103,515	76.11%
Travel Expense Reimbursement	50582 2190	1,783	1,207	723	1,930	1,930	
Supplies - Technology	50615 2190	538					NPB
Miscellaneous	50800 2190						NPB
Employee Benefits							
Group Insurance	50210 2190	6,331	3,695	2,639	6,334	6,335	0.02%
Medicare	50225 2190	736	446	319	765	1,426	86.41%
Louisiana Teacher Retirement	50231 2190	14,322	8,503	6,074	14,577	24,956	71.20%
Other Employee Retirement	50239 2190						
Unemployment Compensation	50250 2190						NPB
Workmen's Compensation	50260 2190	404	243	161	404	418	3.47%
Health Benefits (Retirees)	50270 2190	18,127	13,600	203,400	217,000	214,000	(1.38)%
Sick Leave Severance Pay	50281 2190			9,736	9,736	9,736	
Annual Leave Severance Pay	50282 2190					4,500	NPB
Total Pupil Support Services		<b>8,715,720</b>	<b>5,021,352</b>	<b>4,226,662</b>	<b>9,248,014</b>	<b>10,233,298</b>	<b>10.65%</b>
Instructional Staff Services:							
Improvement of Instructional Services - Regular Programs							
Supervisor/Coordinator Salaries	50111 2211	269,094	208,355	69,452	277,806	298,618	7.49%
Clerical/Secretarial Salaries	50114 2211	96,890	74,313	26,744	101,057	111,308	10.14%
Travel Expense Reimbursement	50582 2211	18,389	14,706	7,634	22,340	20,000	(10.47)%
Employee Benefits							
Group Insurance	50210 2211	33,347	22,197	11,168	33,365	26,305	(21.16)%
Medicare	50225 2211	5,081	3,841	1,242	5,083	5,586	9.90%
Louisiana Teacher Retirement	50231 2211	92,522	70,352	23,607	93,959	98,794	5.15%
Workmen's Compensation	50260 2211	2,689	2,030	577	2,607	2,714	4.10%
Health Benefits (Retirees)	50270 2211	203,327	4,962	1,738	6,700	6,700	
Sick Leave Severance Pay	50281 2211			3,800	3,800	3,800	
Annual Leave Severance Pay	50282 2211	12,754	3,277	4,523	7,800	3,300	(57.69)%
Improvement of Instructional Services - Special Education Programs							
Supervisor/Coordinator Salaries	50111 2212	71,477	57,750	28,329	86,079	92,020	6.90%
Employee Benefits							
Group Insurance	50210 2212	(0)		609	609	608	(0.16)%
Medicare	50225 2212	1,059	830	410	1,240	1,324	6.77%
Louisiana Teacher Retirement	50231 2212	18,795	14,322	7,025	21,347	22,175	3.88%
Workmen's Compensation	50260 2212	525	410	182	592	611	3.21%
Health Benefits (Retirees)	50270 2212	8,757	6,568	3,232	9,800	8,900	(9.18)%
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						NPB
Travel Expense Reimbursement	50582 2214	4,591	8,571	429	9,000	9,000	
Employee Benefits							
Group Insurance	50210 2214						NPB
Social Security	50220 2214						NPB
Medicare	50225 2214						NPB
Louisiana Teacher Retirement	50231 2214						NPB
Workmen's Compensation	50260 2214						NPB
Health Benefits (Retirees)	50270 2214	4,576	4,550	1,650	6,200	6,200	
Travel Expense Reimbursement	50582 2214						NPB
Improvement of Instructional Services - Career and Technical Education							
Purchased Professional and Technical Services	50300 2215	71,420	32,375	31,475	63,850	63,850	
Improvement of Instructional Services - Other Education Programs							
Supervisor/Coordinator Salaries	50111 2219	88,579	59,426	31,926	91,352	97,978	7.25%
Employee Benefits							
Group Insurance	50210 2219	9,027	5,866	4,688	10,554	10,551	(0.03)%
Medicare	50225 2219	1,115	813	314	1,127	1,223	8.52%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 1

**001 General Fund**

DESCRIPTION	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
Louisiana Teacher Retirement	50231 2219	\$ 22,322	\$ 14,738	\$ 7,917	\$ 22,655	\$ 23,612	4.22%
Workmen's Compensation	50260 2219	629	451	178	629	649	3.18%
Sick Leave Severance Pay	50281 2219		4,155	(4,155)			
Annual Leave Severance Pay	50282 2219						
Instruction and Curriculum Development Services							
Employee Benefits							
Workmen's Compensation	50260 2220						NPB
Instructional Staff Training Services							
Supervisor/Coordinator Salaries	50111 2231						NPB
Staff Instructors	50112 2231	7,718	6,652	3,220	9,872		(100.00)%
Stipend Pay	50150 2231		5,750	(5,750)			NPB
Travel Expense Reimbursement	50582 2231	483	361	569	930	1,000	7.53%
Materials and Supplies	50610 2231	49	181	319	500	500	
Other Supplies	50600 2231	795	1,543	(1,543)		1,500	NPB
Employee Benefits							
Group Insurance	50210 2231	1,188		1,585	1,585		(100.00)%
Social Security	50220 2231		47	(47)			NPB
Medicare	50225 2231	91	180	(64)	116		(100.00)%
Louisiana Teacher Retirement	50231 2231	1,952	1,405	1,043	2,448		(100.00)%
Workmen's Compensation	50260 2231	55	85	(17)	68		(100.00)%
Staff Training - Sp. Ed. - Special Needs							
Employee Benefits							
Workmen's Compensation	50260 2232						NPB
Instructional Staff Training - Other Programs							
Stipend Pay - Staff Training - Other Programs	50150 2234	6,380					NPB
Other Purchased Services	50500 2234		4,975	1,025	6,000	6,000	
Employee Benefits							
Medicare	50225 2234	93					NPB
Louisiana Teachers Retirement	50231 2234	1,608					NPB
Workmen's Compensation	50260 2234	7	3	(3)			NPB
Miscellaneous	50890 2234	29,700					
Instructional Staff Training Services -Career and Technical Education							
Supervisor/Coordinator Salaries	50111 2235	6,505	4,155	1,647	5,802	7,483	28.97%
Employee Benefits							
Group Insurance	50210 2235	436	278	350	628	476	(24.20)%
Medicare	50225 2235	89	139	(62)	77	104	35.06%
Louisiana Teacher Retirement	50231 2235	1,655	1,030	409	1,439	1,803	25.30%
Workmen's Compensation	50260 2235	46	69	(69)		50	NPB
Workmen's Compensation	50260 2235						
Sick Leave Severance Pay	50281 2235		5,608	(5,608)			NPB
Staff Training - Other							
Library / Media Services							
Librarian Salaries	50112 2252	510,060	326,769	207,831	534,600	629,800	17.81%
Rental of Equipment	50442 2252						NPB
Materials and Supplies	50610 2252			500	500	500	
Books and Periodicals	50640 2252	27,702	13,742	16,701	30,443	29,808	(2.09)%
Employee Benefits							
Group Insurance	50210 2252	38,514	21,073	17,466	38,539	30,010	(22.13)%
Medicare	50225 2252	6,800	4,413	2,741	7,154	9,204	28.66%
Louisiana Teacher Retirement	50231 2252	128,535	81,359	51,220	132,579	160,464	21.03%
Workmen's Compensation	50260 2252	3,621	2,320	1,347	3,667	3,669	0.05%
Health Benefits (Retirees)	50270 2252	14,221	11,061	4,939	16,000	16,000	
Sick Leave Severance Pay	50281 2252			8,154	8,154	8,154	
Other Instructional Staff Services Education							
Employee Benefits							
Group Insurance	50210 2290						NPB
Medicare	50225 2290						NPB
Workmen's Compensation	50260 2290						NPB
Health Benefits (Retirees)	50270 2290	\$ 1,075	\$ 144,432	\$ 50,568	\$ 195,000	\$ 198,500	1.79%
Annual Leave Severance Pay	50282 2290						NPB
<b>Total Instructional Staff Services</b>		<b>1,826,347</b>	<b>1,252,486</b>	<b>623,166</b>	<b>1,875,652</b>	<b>2,020,851</b>	<b>7.74%</b>

General Administration:

Board of Education Services

**LAFOURCHE PARISH SCHOOL BOARD**  
**OPERATING BUDGET**  
**For Fiscal Year Ending June 30, 2024**

Schedule 1

**001 General Fund**

DESCRIPTION	Account #	Actual	Actual Through	Remaining Through	Final Budget	Operating Budget	% Change
		6/30/2022	3/31/2023	6/30/2023	6/30/2023	6/30/2024	from 6/30/2023
Board Member Per Diem	50111 2311	\$ 72,400	\$ 47,300	25,900	\$ 73,200	\$ 88,800	21.31%
Pension Fund Deduction	50313 2310	258,164	312,216	(55,486)	256,730	312,216	21.61%
Election Fees	50316 2310		3,050	96,950	100,000	100,000	
Legal Services	50332 2310	104,519	65,055	44,245	109,300	109,300	
Audit Services	50333 2310	47,664	50,397	5,603	56,000	67,000	19.64%
Purchased Professional Services	50300 2310	11,300	6,400	(2,800)	3,600	8,200	127.78%
Liability Insurance	50521 2310	265,427		261,210	261,210	289,797	10.94%
Errors and Omissions Insurance	50524 2310			53,165	53,165	55,000	3.45%
Faithful Performance Insurance	50525 2310	7,774		10,165	10,165	7,774	(23.52)%
Advertising/Public Notices/Board Minutes	50540 2310	7,661	4,982	25,018	30,000	30,000	
Travel Expense Reimbursement	50582 2310	9,569	12,519	(4,519)	8,000	9,000	12.50%
Materials and Supplies	50610 2310	98	573	(73)	500	500	
Miscellaneous Expenditures	50800 2310	27,550	400	3,600	4,000	4,500	12.50%
Employee Benefits							
Group Insurance	50210 2310	8,205					NPB
Social Security	50220 2310	4,489	2,933	1,611	4,544	5,509	21.24%
Medicare	50225 2310	1,050	686	381	1,067	1,291	20.99%
Other Employee Retirement	50239 2310						NPB
Workmen's Compensation	50260 2310	514	302	217	519	183	(64.74)%
Health Benefits (Retirees)	50270 2310	57,650	41,174	(32,174)	9,000	9,000	
Executive Administrative Services							
Superintendent Salary	50111 2321	155,600	121,950	40,650	162,600	162,600	
Clerical/Secretarial Salaries (Superintendent)	50114 2321	51,409	40,150	12,227	52,377	56,117	7.14%
Travel Expense Reimbursement	50582 2321	1,835	2,959	5,148	8,107	8,000	(1.32)%
Operational Allowance	50583 2321	10,800	8,100	2,700	10,800	10,800	
Materials and Supplies	50610 2321	666	6,064	(6,064)		1,500	NPB
Other Miscellaneous Expenditures	50800 2321	31,077	4,373	1,462	5,835	6,815	16.80%
Employee Benefits							NPB
Group Insurance	50210 2320	194	146	48	194	196	1.03%
Medicare	50225 2320	3,335	2,607	851	3,458	3,514	1.62%
Louisiana Teacher Retirement	50231 2320	72,619	56,026	18,389	74,415	73,640	(1.04)%
Workmen's Compensation	50260 2320	1,402	1,100	297	1,397	1,459	4.44%
Health Benefits (Retirees)	50270 2320	13,288	9,896	53,604	63,500	61,000	(3.94)%
Sick Leave Severance Pay	50281 2320						NPB
Annual Leave Severance Pay	50282 2320			26,000	26,000	16,000	(38.46)%
<b>Total General Administration</b>		<b>1,226,257</b>	<b>801,357</b>	<b>588,326</b>	<b>1,389,683</b>	<b>1,499,711</b>	<b>7.92%</b>
<b>School Administration:</b>							
Principal Salaries	50111 2410	2,574,635	1,585,856	1,049,069	2,634,925	2,850,031	8.16%
Assistant Principal Salaries	50111 2420	1,720,176	1,067,074	853,248	1,920,322	2,138,571	11.37%
Clerical/Secretarial Salaries	50114 2400	1,220,763	717,206	616,064	1,333,270	1,378,309	3.38%
Substitute/Temporary Employees	50120 2400	308	245	(245)			NPB
Repairs and Maintenance	50430 2400			-			NPB
Rental of Equipment	50442 2400	29,081	26,721	3,113	29,834		(100.00)%
Other Purchased Property Services	50400 2400	1,148	1,129	(1,129)			NPB
Communications (phone, internet, postage)	50530 2400	4,862	1,979	24,371	26,350	26,350	
Travel Expense Reimbursement	50582 2400	230	205	2,395	2,600	2,600	
Technology-Related Supplies	50615 2400	1,012	2,086	(2,086)			NPB
Materials and Supplies	50610 2400	22,166	21,183	(21,183)			NPB
Other Supplies	50600 2400			-			NPB
Dues and Fees (Southern Association)	50810 2400			-			NPB
Employee Benefits							
Group Insurance	50210 2400	490,811	284,487	257,578	542,065	485,504	(10.43)%
Social Security	50220 2400	637	473	(473)			NPB
Medicare	50225 2400	71,246	45,470	31,797	77,267	85,303	10.40%
Louisiana Teacher Retirement	50231 2400	1,305,947	765,864	604,373	1,370,237	1,396,851	1.94%
Other Retirement	50239 2400						NPB
Unemployment Compensation	50250 2400	741	561	(561)			
Workmen's Compensation	50260 2400	40,070	24,910	14,190	39,100	39,906	2.06%
Health Benefits (retirees)	50270 2400	353,074	270,746	104,254	375,000	365,000	(2.67)%
Sick Leave Severance Pay	50281 2400	9,282	48,907	(30,656)	18,251	54,000	195.87%
Annual Leave Severance Pay	50282 2400	20,050	46,170	(8,670)	37,500	45,000	20.00%
<b>Total School Administration</b>		<b>7,866,240</b>	<b>4,911,271</b>	<b>3,495,450</b>	<b>8,406,721</b>	<b>8,867,425</b>	<b>5.48%</b>

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2024

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
<b>Business Services:</b>							
<b>Fiscal Services</b>							
Business Manager Salary	50111 2510	\$ 180,538	\$ 141,346	\$ 44,916	\$ 186,262	\$ 199,936	7.34%
Clerical/Secretarial Salaries	50114 2510	329,336	264,497	83,991	348,488	406,880	16.76%
Accountant/Auditor Salaries	50118 2510	340,363	264,739	119,813	384,552	422,560	9.88%
Other Salaries	50100 2510	14,203	45,284	(45,284)			
Technical Services - Bank Charges	50340 2510	30,613	29,721	(15,721)	14,000	40,000	185.71%
Purchased Professional/Technical Services	50300 2510			20,000	20,000	20,000	
Rental of Equipment and Vehicles	50442 2510	11,630	8,723	4,277	13,000	13,000	
Travel Expense Reimbursement	50582 2510	15,664	17,720	8,280	26,000	26,000	
Materials and Supplies	50610 2510	16,810	14,470	13,530	28,000	30,000	7.14%
Miscellaneous	50800 2510	(86,523)		1,500	1,500	1,500	
<b>Employee Benefits</b>							
Group Insurance	50210 2510	76,134	48,377	30,226	78,603	76,633	(2.51)%
Medicare	50225 2510	11,712	8,602	3,756	12,358	13,943	12.83%
Louisiana Teacher Retirement	50231 2510	218,179	152,972	75,018	227,990	248,087	8.81%
Unemployment Compensation	50250 2510	1,235					NPB
Workmen's Compensation	50260 2510	6,167	4,513	1,268	5,780	5,726	(0.93)%
Health Benefits (retirees)	50270 2510	28,848	22,934	7,066	30,000	32,000	6.67%
Sick Leave Severance Pay	50281 2510		6,603	4,397	11,000	6,700	(39.09)%
Annual Leave Severance Pay	50282 2510	4,085	13,050	20,950	34,000		(100.00)%
<b>Purchasing Services</b>							
Other Salaries - Purchasing Services	50100 2520	72,106		73,344	73,344	78,848	NPB
Purchased Professional & Technical Services	50300 2520	1,000		1,000	1,000	1,000	
Travel Expense Reimbursement	50582 2520			2,720	2,720	2,500	(8.09)%
Technology-Related Supplies	50615 2520						NPB
Materials and Supplies	50610 2520	1,477	1,531	969	2,500	2,500	
Miscellaneous Expenditures	50800 2520			620	620	500	(19.35)%
<b>Employee Benefits</b>							
Group Insurance	50210 2520	8,790	6,595	2,199	8,794	8,795	0.01%
Medicare	50225 2520	907	696	233	929	1,006	8.29%
Louisiana Teacher Retirement	50231 2520	18,171	13,642	4,547	18,189	19,003	4.48%
Workmen's Compensation	50260 2520	512	391	113	504	521	3.37%
<b>Printing, Publishing and Duplicating Services</b>							
Clerical/Secretarial Salaries	50114 2540	49,806	36,776	15,224	52,000	56,425	8.51%
Other Salaries - Print/Publish/Dup	50100 2540	58,201		60,379	60,379	71,269	18.04%
Repairs and Maintenance Services	50430 2540			8,084	8,084	4,000	(50.52)%
Rental of Equipment and Vehicles	50442 2540	3,665	1,559	58,130	59,689	50,000	(16.23)%
Travel Expense Reimbursement	50582 2540			600	600	600	
Materials and Supplies	50610 2540	61,120	38,773	46,140	84,913	80,000	(5.79)%
<b>Employee Benefits</b>							
Group Insurance	50210 2540	157	118	39	157	158	0.64%
Social Security	50220 2540	3,088	2,280	944	3,224	3,501	8.59%
Medicare	50225 2540	1,553	1,179	439	1,618	1,837	13.54%
Louisiana Teacher Retirement	50231 2540	14,667	11,230	3,744	14,974	17,176	14.71%
Louisiana School Employee Retirement	50233 2540						NPB
Unemployment Compensation	50250 2540	246					NPB
Workmen's Compensation	50260 2540	767	583	(170)	413	429	3.87%
<b>Other Business Services</b>							
<b>Employee Benefits</b>							
Workmen's Compensation	50260 2590						NPB
Health Benefits (retirees)	50270 2590	37,921	28,367	13,133	41,500	39,000	(6.02)%
Annual Leave Severance Pay	50282 2590					5,000	NPB
<b>Total Business Services</b>		<b>1,533,147</b>	<b>1,187,272</b>	<b>670,412</b>	<b>1,857,684</b>	<b>1,987,033</b>	<b>6.96%</b>
<b>Operation and Maintenance of Plant Services</b>							
Custodian Salaries	50116 2620	412,447	1,215,391	588,335	1,803,726	1,939,174	7.51%
Clerical/Secretarial Salaries	50114 2610						
Service Workers	50116 2610	546,711	423,689	136,217	559,906	612,217	
Substitute/Temporary Salaries	50120 2690	5,323		58,200	58,200	58,200	
<b>Operation and Maintenance of Buildings</b>							
Purchased Professional and Technical Services	50300 2620			200	200	200	
Utilities Water/Sewage	50411 2620	138,624	105,814	54,186	160,000	160,000	
Disposal Services	50421 2620	246,478	188,448	51,552	240,000	260,000	8.33%

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2024

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual Through	Remaining Through	Final Budget	Operating Budget	% Change
		6/30/2022	3/31/2023	6/30/2023	6/30/2023	6/30/2024	from 6/30/2023
Repairs and Maintenance Services	50430 2620	\$ 471,936	\$ 524,226	\$ (27,605)	\$ 496,621	\$ 650,000	30.88%
Renting/Leasing of Land and Buildings	50441 2620	9,188	6,568	16,677	23,245	20,000	(13.96)%
Rental of Equipment and Vehicles	50442 2620	6,197	7,983	1,757	9,740	10,000	2.67%
Property Insurance	50522 2620	2,326,784		2,172,400	2,172,400	3,281,675	51.06%
Communications (phone/internet/post)	50530 2620	224,693	208,812	18,149	226,961	297,618	31.13%
Travel Expense Reimbursement	50582 2620	737	2,820	5,085	7,905	7,900	(0.06)%
Materials and Supplies	50610 2620	559,511	519,454	130,546	650,000	700,000	7.69%
Natural Gas	50621 2620	612,311	591,406	(11,406)	580,000	630,000	8.62%
Electricity	50620 2620	1,489,719	1,783,160	882,568	2,665,728	3,077,200	15.44%
Care and Upkeep of Grounds							
Lawn Care	50424 2630	489,861	312,451	198,372	510,823	510,823	
Supplies	50600 2630	40,615	19,261	38,739	58,000	58,000	
Care and Upkeep of Equipment							
Repairs and Maintenance Services	50430 2640		1,228	(1,228)		50,000	NPB
Rental of Equipment and Vehicles	50442 2640	24,546	14,921	1,179	16,100	20,700	28.57%
Other Purchased Property Services	50400 2640						NPB
Supplies	50600 2640						
Vehicle Operation and Maintenance							
Repairs and Maintenance Services	50430 2650	127,546	121,144	103,856	225,000	225,000	
Other Purchased Property Services	50400 2650						NPB
Fuel	50626 2650	86,536		105,000	105,000	100,000	(4.76)%
Supplies	50600 2650	20,059	10,177	9,323	19,500	20,000	2.56%
Safety and Security							
Other Supplies	50600 2660						NPB
Employee Benefits							
Group Insurance	50210 2690	139,636	200,019	116,100	316,119	297,093	(6.02)%
Social Security	50220 2690	171		3,608	3,608		(100.00)%
Medicare	50225 2690	12,224	21,400	9,862	31,262	33,124	5.96%
Louisiana Teacher Retirement	50231 2690	8,956	14,970	4,325	19,295	20,320	5.31%
Louisiana School Employee Retirement	50233 2690	245,091	407,325	186,132	593,457	626,479	5.56%
Unemployment Compensation	50250 2690	988					NPB
Workmen's Compensation	50260 2690	71,669	121,724	42,553	164,277	150,282	(8.52)%
Health Benefits (retirees)	50270 2690	210,090	143,403	61,597	205,000	195,200	(4.78)%
Sick Leave Severance Pay	50281 2690	10,310	2,958	1,414	4,372	3,000	(31.38)%
Annual Leave Severance Pay	50282 2690	25,681	7,012	7,933	14,945	15,000	0.37%
Total Operation and Maintenance of Plant Services		<b>8,564,637</b>	<b>6,975,764</b>	<b>4,965,626</b>	<b>11,941,390</b>	<b>14,029,205</b>	<b>17.48%</b>

Student Transportation Services:

Supervision of Transportation Services							
Supervisors/Coordinators Salaries	50111 2710	64,417	60,192	20,064	80,256	128,713	60.38%
Secretarial/Clerical Salaries	50114 2710	31,977	23,696	49,089	72,785	34,060	(53.20)%
Travel Expense Reimbursement	50582 2710	2,084	1,197	2,103	3,300	3,000	(9.09)%
Materials and Supplies	50610 2710	432	706	294	1,000	1,000	
Miscellaneous	50800 2710					1,500	NPB
Employee Benefits							NPB
Group Insurance	50210 2710	8,413	7,375	9,184	16,559	15,863	(4.20)%
Medicare	50225 2710	(167)	1,127	991	2,118	2,195	3.64%
Louisiana Teacher Retirement	50231 2710	24,291	20,548	7,191	27,739	39,229	41.42%
Workmen's Compensation	50260 2710	707	609	85	694	795	14.55%
Health Benefits (retirees)	50270 2710	166,330	115,715	49,285	165,000	155,000	(6.06)%
Annual Leave Severance Pay	50281 2710	-	-	-	-	-	NPB
Annual Leave Severance Pay	50282 2710	3,188	1,888	(1,888)		3,000	NPB
Regular Transportation Services							
Aide/Attendant/Monitor Salaries	50115 2720	3,954	708	(708)		13,000	NPB
Bus Driver Salaries	50116 2720	1,779,524	1,176,850	883,455	2,060,305	2,277,112	10.52%
Substitute Salaries	50124 2720	123,721	70,430	129,570	200,000	200,000	
Contract Services	50339 2720					2,500	NPB
Rental of Vehicles	50442 2720	1,821,885	1,444,461	509,939	1,954,400	2,017,100	3.21%
Fleet Insurance	50523 2720			182,050	182,050	185,000	1.62%
Operational Allowance	50583 2720	(50,996)	(62,359)	62,959	600		(100.00)%
Materials & Supplies	50610 2720	4,220	826	4,175	5,000	5,000	
Fuel	50626 2720	732,942	684,893	196,338	881,231	870,000	(1.27)%
Miscellaneous	50890 2720	1,386	800	8,700	9,500	1,500	(84.21)%
Employee Benefits							NPB



LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2024

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual Through	Remaining Through	Final Budget	Operating Budget	% Change
		6/30/2022	3/31/2023	6/30/2023	6/30/2023	6/30/2024	from 6/30/2023
Group Insurance	50210 2720	\$ 312,271	\$ 173,566	215,689	\$ 389,255	\$ 353,071	(9.30)%
Social Security	50220 2720	4,976	4,381	4,733	9,114	10,739	17.83%
Medicare	50225 2720	25,035	16,030	11,665	27,695	31,122	12.37%
Louisiana Teacher Retirement	50231 2720	9,264	7,183	3,241	10,424	11,127	6.74%
Louisiana School Employee Retirement	50233 2720	502,543	306,545	252,748	559,293	591,082	5.68%
Unemployment Compensation	50250 2720	188	215	(215)			NPB
Workmen's Compensation	50260 2720	169,358	112,429	18,581	131,010	147,744	12.77%
Health Benefits (retirees)	50270 2720	84,416	72,288	17,712	90,000	98,000	8.89%
Accumulated Sick Leave Severance Pay	50281 2720	5,729	11,974	(2,474)	9,500	14,500	52.63%
Special Needs Transportation Services							
Aide/Attendant/Monitor Salaries	50115 2730	185,679	119,700	162,390	282,090	249,020	(11.72)%
Bus Driver Salaries	50116 2730	154,816	104,018	66,247	170,265	187,240	9.97%
Rental of Vehicles	50442 2730	199,993	149,008	49,992	199,000	224,120	12.62%
Substitute Salaries	50124 2730			11,000	11,000	11,000	
Fleet Insurance	50523 2730			13,000	13,000	14,500	11.54%
Operational Allowance	50583 2730			8,500	8,500		(100.00)%
Fuel	50626 2730	60,033	60,319	26,237	86,556	86,000	(0.64)%
Employee Benefits							NPB
Group Insurance	50210 2730	54,699	25,160	38,184	63,344	52,356	(17.35)%
Social Security	50220 2730	813	653	29	682	682	
Medicare	50225 2730	4,144	2,869	2,964	5,833	5,750	(1.42)%
Louisiana Teacher Retirement	50231 2730	25,429	17,585	(13,540)	4,045		(100.00)%
Louisiana School Employee Retirement	50233 2730	59,513	35,968	133,537	169,505	159,254	(6.05)%
Workmen's Compensation	50260 2730	23,258	14,237	5,910	20,147	19,546	(2.98)%
Health Benefits (retirees)	50270 2730	20,493	14,678	7,322	22,000	22,000	
Accumulated Sick Leave Severance Pay	50281 2730			1,861	1,861		(100.00)%
Total Student Transportation Services		<b>6,620,958</b>	<b>4,798,470</b>	<b>3,148,187</b>	<b>7,946,656</b>	<b>8,244,420</b>	<b>3.75%</b>

Central Services:

Planning, Research, Development and							
Employee Benefits							
Group Insurance	50210 2810	-	-	-	-	-	NPB
Medicare	50225 2810						NPB
Unemployment Compensation	50250 2800	78					
Workmen's Compensation	50260 2810		294	(294)			NPB
Health Benefits (retirees)	50270 2810	40,181	32,378	13,622	46,000	46,000	
Accumulated Annual Leave Severance Pay	50282 2810			8,000	8,000		(100.00)%
Information Services							
Supervisor/Coordinators Salaries	50111 2820						NPB
Clerical/Secretarial Personnel Salaries	50114 2820	32,547	25,208	8,403	33,611	36,076	7.33%
Other Salaries	50100 2820	21,554	16,164	5,388	21,552	22,926	6.38%
Materials and Supplies	50610 2820	14,402	4,751	10,249	15,000	15,000	
Employee Benefits							
Group Insurance	50210 2820	1,299	975	324	1,299	1,304	0.38%
Medicare	50225 2820	763	584	194	778	835	7.33%
Louisiana Teacher Retirement	50231 2820	13,633	10,260	3,421	13,681	14,220	3.94%
Workmen's Compensation	50260 2820	384		380	380	393	3.42%
Accumulated Sick Leave Severance Pay	50281 2820						NPB
Personnel (Human Resources) Services							
Personnel/Human Resource Director Salaries	50111 2831	95,746	71,314	27,290	98,604	102,754	4.21%
Other Personnel Services Supervisors	50111 2830	89,616	38,441	53,911	92,352	68,068	(26.30)%
Clerical/Secretarial Personnel Salaries	50114 2830	199,511	139,093	51,581	190,674	210,870	10.59%
Fingerprinting and Background Check	50339 2830	22,120	18,613	24,387	43,000	25,000	(41.86)%
Purchased Professional and Technical Services	50300 2830	86,339	81,544	20,256	101,800	137,000	34.58%
Advertising and Public Notices	50540 2830	49,642	51,286	(8,986)	42,300	75,000	77.30%
Travel Expense Reimbursement	50582 2830	7,317	11,024	5,576	16,600	16,600	
Materials and Supplies	50610 2830	160	203	3,597	3,800	3,800	
Other Miscellaneous Expenditures	50800 2830	15,514	9,094	536	9,630	9,600	(0.31)%
Employee Benefits							
Group Insurance	50210 2830	35,369	25,259	5,803	31,062	37,366	20.29%
Social Security	50220 2830	888	161	812	973		(100.00)%
Medicare	50225 2830	5,087	3,544	1,513	5,057	4,978	(1.56)%
Louisiana Teacher Retirement	50231 2830	83,311	61,171	29,581	90,752	91,993	1.37%
Workmen's Compensation	50260 2830	2,748	1,921	544	2,465	2,341	(5.03)%

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2024

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual	Actual Through	Remaining Through	Final Budget	Operating Budget	% Change
		6/30/2022	3/31/2023	6/30/2023	6/30/2023	6/30/2024	from 6/30/2023
Accumulated Annual Leave Severance Pay	50282 2830	\$ 2,118	\$ 21,713	(5,213)	\$ 16,500	\$ 20,000	21.21%
Administrative Technical Services (Data Processing)				-			
Supervisor/Coordinator Salaries	50111 2840	76,152	59,166	19,722	78,888	85,424	8.29%
System Analysts Salaries	50118 2842	177,439	147,492	49,764	197,256	213,631	8.30%
Computer Operators Salaries	50119 2844	247,286	192,167	(192,167)		142,344	NPB
Other Data Processing Salaries	50100 2840			318,110	318,110	189,444	(40.45)%
Purchased Technical Services	50340 2840	307,086	120,018	592,795	712,813	356,400	(50.00)%
Repairs and Maintenance Services	50430 2840			-			NPB
Communications (phone, internet, postage)	50530 2840	552,708	466,499	220,979	687,478	700,000	1.82%
Travel Expense Reimbursement	50582 2840	15,036	10,800	3,010	13,810	18,000	30.34%
Technology-Related Supplies	50615 2840	109,878	265,435	(36,241)	229,194	440,000	91.98%
Technology Software	50735 2840	326,295	373,830	(38,358)	335,472	400,000	19.23%
Employee Benefits				-			
Group Insurance	50210 2840	34,785	28,426	4,741	33,167	50,159	51.23%
Medicare	50225 2840	7,079	5,467	2,772	8,239	8,571	4.03%
Louisiana Teacher Retirement	50231 2840	126,266	99,595	48,717	148,312	153,479	3.48%
Workmen's Compensation	50260 2840	3,680	2,831	713	3,544	3,880	9.48%
Health Benefits (retirees)	50270 2840	16,023	13,272	6,728	20,000	19,000	(5.00)%
Accumulated Sick Leave Severance Pay	50281 2840	8,146		3,100	3,100		(100.00)%
Accumulated Annual Leave Severance Pay	50282 2840	9,267		7,000	7,000		(100.00)%
Other Central Service Services				-			
All Other Salaries - Central Services	50100 2890	35,144	29,719	7,301	37,020	87,117	135.32%
Employee Benefits				-			
Group Insurance	50210 2890	3,588	3,537	1,226	4,763	4,704	(1.24)%
Social Security	50220 2890	695	481	214	695	2,059	196.26%
Medicare	50225 2890	481	402	103	505	1,225	142.57%
Louisiana Teacher Retirement	50231 2890	6,030	5,641	760	6,401	12,994	103.00%
Workmen's Compensation	50260 2890	250	211	(33)	178	226	26.97%
Health Benefits (retirees)	50270 2890	7,661	5,746	1,954	7,700	8,000	3.90%
<b>Total Central Services</b>		<b>2,891,306</b>	<b>2,455,730</b>	<b>1,283,785</b>	<b>3,739,515</b>	<b>3,838,781</b>	<b>2.65%</b>
<b>Total Support Service Expenditures</b>		<b>39,244,611</b>	<b>27,403,701</b>	<b>19,001,614</b>	<b>46,405,315</b>	<b>50,720,724</b>	<b>9.30%</b>
<b>NON-INSTRUCTIONAL SERVICES</b>							
<b>Food Service Programs:</b>							
Other Miscellaneous Expenditures	50800 3100			4,000	4,000		(100.00)%
Employee Benefits							
Group Insurance	50210 3100						NPB
Unemployment Compensation	50250 3100	7,261					
Miscellanoue Food	50800 3100					4,000	NPB
Health Benefits (retirees)	50270 3100	4,215	10,133	(5,833)	4,300	15,000	248.84%
<b>Total Food Service</b>		<b>11,476</b>	<b>10,133</b>	<b>(1,833)</b>	<b>8,300</b>	<b>19,000</b>	<b>128.92%</b>
<b>Community Service Programs:</b>							
Agriculture Extension	50330 3300	12,560	9,420	3,140	12,560	12,560	
<b>Total Community Service</b>		<b>12,560</b>	<b>9,420</b>	<b>3,140</b>	<b>12,560</b>	<b>12,560</b>	
<b>Total Non-Instructional Services</b>		<b>24,036</b>	<b>19,553</b>	<b>1,307</b>	<b>20,860</b>	<b>31,560</b>	<b>51.29%</b>
<b>FACILITY ACQUISITION AND CONSTRUCTION SERVICES:</b>							
Architect/Engineering Services	50334 4300	1,918,772	1,641,161	1,437,857	3,079,018	2,550,000	(17.18)%
Building Improvements - Renovate/Remodel	50450 4600			10,993,665	10,993,665	12,215,184	11.11%
Accumulated Sick Leave Severance Pay	50281 4900					8,600	NPB
Accumulated Annual Leave Severance Pay	50282 4500					15,000	NPB
Health Benefits (retirees)	50270 4900					5,800	NPB
<b>Total Facility Acquisition and Construction</b>		<b>1,918,772</b>	<b>1,641,161</b>	<b>12,431,522</b>	<b>14,072,683</b>	<b>14,794,584</b>	<b>5.13%</b>
<b>DEBT SERVICE:</b>							
Interest (long-term)	50830 5100	-		-	-	-	NPB
Redemption of Principal	50831 5100						NPB
<b>Total Debt Service</b>							<b>NPB</b>
<b>Appropriations to Type 1 Charter Schools</b>		<b>10,104,108</b>	<b>7,389,373</b>	<b>2,714,735</b>	<b>10,104,108</b>	<b>9,509,279</b>	<b>(5.89)%</b>

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2024

Schedule 1

001 General Fund

DESCRIPTION	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
Total Expenditures		\$ 116,599,470	\$ 76,509,671	\$ 66,702,385	\$ 143,212,056	\$ 156,544,549	9.31%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(9,703,803)	4,986,501	(46,446,518)	(41,460,017)	(45,067,918)	8.70%
OTHER FINANCING SOURCES (USES): SOURCES:							
Transfers of Indirect Cost (Received)	45210 0000	3,568,206	1,518,798	5,079,062	6,597,860	3,944,512	(40.22)%
Operating Transfers In Salaries	45220 0000	24,207,774		22,814,378	22,814,378	33,830,428	48.29%
Operating Transfers In - Charter Schools	45220 0000						NPB
Proceeds - Disposal of Real/Personal Property	45300 0000		38,000	(38,000)			NPB
Indirect Costs - Non-public Textbook	50933 5200			(3,235)	(3,235)		
Operating Transfer Out - Group Health	50932 5200	(2,400,744)		(3,500,000)	(3,500,000)	(3,500,000)	
Operating Transfer Out - Medicaid Fund	50932 5200			(230,000)	(230,000)	(320,000)	39.13%
Total Other Financing Sources (Uses)		25,375,236	1,556,798	24,122,205	25,679,003	33,954,940	32.23%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		15,671,432	6,543,299	(22,324,313)	(15,781,014)	(11,112,978)	(29.58)%
BEGINNING FUND BALANCE		37,668,598	53,340,030		53,340,030	37,559,016	(29.59)%
ENDING FUND BALANCE		\$ 53,340,030	\$ 59,883,328	\$ (22,324,313)	\$ 37,559,016	\$ 26,446,038	(29.59)%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 2

**101 Safety Tax Fund**

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Ad Valorem Taxes - Renewable	41112 0000	\$ 2,861,034	\$ 3,290,600	\$ (391,002)	\$ 2,899,598	\$ 3,549,790	22.42%
Interest on Investments	41510 0000	1,877	14,722	\$ (14,722)		18,000	NPB
<b>Total Revenues</b>		<b>2,862,911</b>	<b>3,305,322</b>	<b>(405,724)</b>	<b>2,899,598</b>	<b>3,567,790</b>	<b>23.04%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
Other Education:							
Alternative School Programs							
Purchased Professional Services	50300 1480	698,257	391,473	(375,973)	15,500	15,500	
<b>Total Other Education</b>		<b>698,257</b>	<b>391,473</b>	<b>(375,973)</b>	<b>15,500</b>	<b>15,500</b>	NPB
<b>Total Instruction Expenditures</b>		<b>698,257</b>	<b>391,473</b>	<b>(375,973)</b>	<b>15,500</b>	<b>15,500</b>	
<b>SUPPORT SERVICES:</b>							
General Administration:							
Board of Education Services							
Pension Fund Deduction	50313 2315	92,865	112,308	(19,959)	92,349	112,308	21.61%
Audit Services	50333 2311	2,129	2,449	(249)	2,200	3,000	36.36%
<b>Total General Administration</b>		<b>94,994</b>	<b>114,757</b>	<b>(20,208)</b>	<b>94,549</b>	<b>115,308</b>	<b>21.96%</b>
Operation and Maintenance of Plant Services							
Supervisor Salaries	50111 2620	8,901					NPB
Other Salaries	50100 2600	22,682	26,720	8,907	35,627	38,092	6.92%
Operation and Maintenance of Buildings							
Repairs and Maintenance Services	50430 2620	195	223,611	(223,611)		150,000	NPB
Care and Upkeep of Grounds							NPB
Supplies	50600 2630						NPB
Safety and Security							NPB
Purchased Technical Services	50340 2660			350,000	350,000	22,610	(93.54)%
Other Purchased Property Services	50400 2660	327,900					NPB
Other Purchased Services	50500 2660	12,057	13,587	19,913	33,500	633,034	1,789.65%
Technology-Related Supplies	50615 2660	36,467		350,000	350,000	465,000	32.86%
Materials and Supplies	50610 2660	41,652	143,264	221,736	365,000	335,000	(8.22)%
Technology Software	50735 2660						NPB
Employee Benefits							NPB
Group Insurance	50210 2600	4,208	4,750	4,681	9,431	6,335	(32.83)%
Medicare	50225 2600	391	319	134	453	462	1.99%
Teachers Retirement System	50231 2600	7,959	6,627	2,209	8,836	9,180	3.89%
Workers Compensation	50260 2600	224	190	(28)	162	253	56.17%
<b>Total Operation and Maintenance of Plant Services</b>		<b>462,636</b>	<b>419,068</b>	<b>733,941</b>	<b>1,153,009</b>	<b>1,659,966</b>	<b>43.97%</b>
<b>Student Transportation Services:</b>							
Supervision of Transportation Services							
Technology Software	50735 2710						NPB
<b>Total Student Transportation Services</b>							<b>NPB</b>
<b>Total Support Service Expenditures</b>		<b>557,630</b>	<b>533,825</b>	<b>713,733</b>	<b>1,247,558</b>	<b>1,775,274</b>	<b>42.30%</b>
<b>FACILITY ACQUISITION AND CONSTRUCTION:</b>							
Architect/Engineering Services	50334 4300	60,605	73,086	16,314	89,400	167,000	86.80%
Building Improvements - Renovate/Remodel	50450 4600	110,786	1,266,609	5,391	1,272,000	1,402,000	10.22%
Advertising and Public Notices	50540 4600	235		500	500		(100.00)%
Materials and Supplies	50610 4600		133,942	(33,942)	100,000		(100.00)%
<b>Total Facility Acquisition and Construction</b>		<b>171,627</b>	<b>1,473,637</b>	<b>(11,737)</b>	<b>1,461,900</b>	<b>1,569,000</b>	<b>7.33%</b>
<b>Total Expenditures</b>		<b>1,427,514</b>	<b>2,398,935</b>	<b>326,023</b>	<b>2,724,958</b>	<b>3,359,774</b>	<b>23.30%</b>

EXCESS (DEFICIENCY) OF

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2024

Schedule 2

**101 Safety Tax Fund**

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
REVENUES OVER EXPENDITURES		\$ 1,435,397	\$ 906,387	\$ (731,747)	\$ 174,640	\$ 208,016	19.11%
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfers Out - Charter Schools	50932 5200	(665,600)				(2,662,343)	NPB
Total Other Financing Sources (Uses)		<b>(665,600)</b>	-	-	-	<b>(2,662,343)</b>	<b>NPB</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		<b>769,797</b>	<b>906,387</b>	<b>(731,747)</b>	<b>174,640</b>	<b>(2,454,327)</b>	<b>(1,505.36)%</b>
BEGINNING FUND BALANCE		5,321,515	6,091,312		6,091,312	6,265,952	2.87%
ENDING FUND BALANCE		<b>\$ 6,091,312</b>	<b>\$ 6,997,698</b>	<b>\$ (731,747)</b>	<b>\$ 6,265,952</b>	<b>\$ 3,811,625</b>	<b>(39.17)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 3

**102 Salary Supplement Fund**

DESCRIPTION	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Ad Valorem Taxes - Renewable	41112 0000	\$ 5,368,657	\$ 6,161,598	\$ (732,041)	\$ 5,429,557	\$ 6,647,597	22.43%
Interest on Investments	41510 0000	2,855	31,036	(29,186)	1,850	1,850	
Net Change in Fair Value of Investments	41530 0000						NPB
<b>Total Revenues</b>		<b>5,371,513</b>	<b>6,192,633</b>	<b>(761,226)</b>	<b>5,431,407</b>	<b>6,649,447</b>	<b>22.43%</b>
<b>EXPENDITURES FOR:</b>							
<b>SUPPORT SERVICES:</b>							
<b>General Administration:</b>							
Board of Education Services							
Pension Fund Deduction	50313 2310	173,889	210,296	(37,372)	172,924	210,296	21.61%
Audit Services	50333 2310	1,525	2,871	(1,346)	1,525	3,290	115.74%
<b>Total General Administration</b>		<b>175,414</b>	<b>213,167</b>	<b>(38,718)</b>	<b>174,449</b>	<b>213,586</b>	<b>22.43%</b>
<b>Business Services:</b>							
Fiscal Services							
Technical Services	50340 2510			320	320	300	(6.25)%
<b>Total Business Services</b>				<b>320</b>	<b>320</b>	<b>300</b>	<b>(6.25)%</b>
<b>Total Expenditures</b>		<b>175,414</b>	<b>213,167</b>	<b>(38,398)</b>	<b>174,769</b>	<b>213,886</b>	<b>22.38%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>5,196,099</b>	<b>5,979,466</b>	<b>(722,828)</b>	<b>5,256,638</b>	<b>6,435,561</b>	<b>22.43%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfers Out - Salaries	50932 5200	(6,268,686)		(4,123,684)	(4,123,684)		(100.00)%
Operating Transfers Out - Charter Schools	50932 5200			(1,131,104)	(1,131,104)	(6,435,561)	468.96%
<b>Total Other Financing Sources (Uses)</b>		<b>(6,268,686)</b>		<b>(5,254,788)</b>	<b>(5,254,788)</b>	<b>(6,435,561)</b>	<b>22.47%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>		<b>(1,072,587)</b>	<b>5,979,466</b>	<b>(5,977,616)</b>	<b>1,850</b>		<b>(100.00)%</b>
<b>BEGINNING FUND BALANCE</b>		<b>1,358,200</b>	<b>285,613</b>		<b>285,613</b>	<b>287,463</b>	<b>0.65%</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 285,613</b>	<b>\$ 6,265,079</b>	<b>\$ (5,977,616)</b>	<b>\$ 287,463</b>	<b>\$ 287,463</b>	

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 4

**103 Air Conditioning Maintenance Fund**

DESCRIPTION	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Ad Valorem Taxes - Renewable	41112 0000	\$ 5,368,657	\$ 6,161,598	\$ (732,041)	\$ 5,429,557	\$ 6,647,597	22.43%
Interest on Investments	41510 0000	1,842	14,393	\$ (14,393)		20,000	NPB
<b>Total Revenues</b>		<b>5,370,499</b>	<b>6,175,991</b>	<b>(746,434)</b>	<b>5,429,557</b>	<b>6,667,597</b>	<b>22.80%</b>
<b>EXPENDITURES FOR:</b>							
<b>SUPPORT SERVICES:</b>							
<b>General Administration:</b>							
Board of Education Services							
Pension Fund Deduction	50313 2310	173,889	210,296	(37,372)	172,924	210,296	21.61%
Audit Services	50333 2310	2,964	3,504	(479)	3,025	3,010	(0.50)%
<b>Total General Administration</b>		<b>176,853</b>	<b>213,801</b>	<b>(37,852)</b>	<b>175,949</b>	<b>213,306</b>	<b>21.23%</b>
<b>Business Services:</b>							
Fiscal Services							
Accountant/Auditor/Budget Analyst	50118 2510	16,256	12,624	4,208	16,832	18,208	8.17%
Technical Services	50340 2510			500	500	500	
Employee Benefits							
Group Insurance	50210 2510	2,198	1,649	550	2,199	2,200	0.05%
Medicare	50225 2510	196	153	51	204	225	10.29%
Teachers Retirement System	50231 2510	4,097	3,131	1,043	4,174	4,389	5.15%
Workmen's Compensation	50260 2510	115	90	25	115	120	4.35%
<b>Total Business Services</b>		<b>22,862</b>	<b>17,647</b>	<b>6,378</b>	<b>24,024</b>	<b>25,642</b>	<b>6.73%</b>
<b>Operation and Maintenance of Plant Services</b>							
Supervisor Salaries	50111 2610	57,734	45,617	13,718	59,334	64,747	9.12%
Skilled Craftsman Salaries	50117 2690	971,837	703,809	407,794	1,111,603	1,099,091	(1.13)%
Operation and Maintenance of Buildings							
Building Repairs and Maintenance Services	50430 2620	355,613	190,335	209,665	400,000	500,000	25.00%
Building Repairs and Maintenance Supplies	50610 2620	543,026	467,907	32,093	500,000	750,000	50.00%
Electricity	50622 2620	2,143,741	1,633,142	366,858	2,000,000	2,200,000	10.00%
Care and Upkeep of Equipment							
Supplies	50600 2640			50,000	50,000	150,000	200.00%
Vehicle Operation and Maintenance							
Fuel	50626 2650	21,387	14,057	25,943	40,000	40,000	
Employee Benefits							
Group Insurance	50210 2690	121,839	81,828	61,288	143,116	116,411	(18.66)%
Medicare	50225 2690	13,396	9,834	5,301	15,135	15,217	0.54%
Teachers Retirement System	50231 2690						NPB
Louisiana School Employee Retirement	50233 2690	295,947	207,916	115,263	323,179	310,868	(3.81)%
Workmen's Compensation	50260 2690	72,223	52,294	15,250	67,544	72,128	6.79%
Health Benefits (Retirees)	50270 2690	57,578	41,143	18,857	60,000	60,000	
Sick Leave Severance Pay	50281 2690		148	(148)		6,000	NPB
Annual Leave Severance Pay	50282 2690	3,884	2,157	(2,157)		5,000	NPB
<b>Total Operation and Maintenance of Plant Services</b>		<b>4,658,204</b>	<b>3,450,187</b>	<b>1,319,724</b>	<b>4,769,911</b>	<b>5,389,462</b>	<b>12.99%</b>
<b>Total Support Service Expenditures</b>		<b>4,857,918</b>	<b>3,681,634</b>	<b>1,288,250</b>	<b>4,969,884</b>	<b>5,628,410</b>	<b>13.25%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 4

**103 Air Conditioning Maintenance Fund**

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>FACILITY ACQUISITION AND CONSTRUCTION:</b>							
Architect/Engineering Services	50334 4300	\$ 16,095					NPB
Building Improvements - Renovate/Remodel	50450 4600			325,000	325,000	325,000	
Total Facility Acquisition and Construction		<b>16,095</b>	-	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>	
Total Expenditures		<b>4,874,014</b>	<b>3,681,634</b>	<b>1,613,250</b>	<b>5,294,884</b>	<b>5,953,410</b>	<b>12.44%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>							
		<b>496,486</b>	<b>2,494,357</b>	<b>(2,359,684)</b>	<b>134,673</b>	<b>714,187</b>	<b>10.36%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfers In -							
Operating Transfers Out - Charter Schools	50932 5200	(1,846,800)					NPB
Total Other Financing Sources (Uses)		<b>(1,846,800)</b>					
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>							
		<b>(1,350,314)</b>	<b>2,494,357</b>	<b>(2,359,684)</b>	<b>134,673</b>	<b>714,187</b>	<b>(0.50)%</b>
<b>BEGINNING FUND BALANCE</b>							
		3,340,762	1,990,447		1,990,447	2,125,120	
<b>ENDING FUND BALANCE</b>							
		<b>\$ 1,990,447</b>	<b>\$ 4,484,804</b>	<b>\$ (2,359,684)</b>	<b>\$ 2,125,120</b>	<b>\$ 2,839,307</b>	<b>0.50%</b>



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 5

**104 Retirement Supplement Fund**

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Ad Valorem Taxes - Renewable	41112 0000	\$ 1,433,409	\$ 1,645,282	\$ (195,473)	\$ 1,449,809	\$ 1,775,043	22.43%
Interest on Investments	41510 0000	754	8,233	(8,233)		10,000	NPB
<b>Total Revenues</b>		<b>1,434,163</b>	<b>1,653,516</b>	<b>(203,707)</b>	<b>1,449,809</b>	<b>1,785,043</b>	<b>23.12%</b>
<b>EXPENDITURES FOR:</b>							
<b>SUPPORT SERVICES:</b>							
General Administration:							
Board of Education Services							
Pension Fund Deduction	50313 2310	46,432	56,154	\$ (9,979)	46,175	56,154	21.61%
Audit Services	50333 2310	407	766	(345.97)	420	875	108.33%
<b>Total General Administration</b>		<b>46,839</b>	<b>56,920</b>	<b>(10,325)</b>	<b>46,595</b>	<b>57,029</b>	<b>22.39%</b>
<b>Total Expenditures</b>		<b>46,839</b>	<b>56,920</b>	<b>(10,325)</b>	<b>46,595</b>	<b>57,029</b>	<b>22.39%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>1,387,324</b>	<b>1,596,596</b>	<b>(193,382)</b>	<b>1,403,214</b>	<b>1,728,014</b>	<b>23.15%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfers Out - Salaries	50932 5200	(1,646,085)		\$ (1,403,214)	(1,403,214)	(1,728,014)	23.15%
<b>Total Other Financing Sources (Uses)</b>		<b>(1,646,085)</b>		<b>(1,403,214)</b>	<b>(1,403,214)</b>	<b>(1,728,014)</b>	<b>23.15%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>		<b>(258,761)</b>	<b>1,596,596</b>	<b>(1,596,596)</b>			<b>NPB</b>
<b>BEGINNING FUND BALANCE</b>		335,026	76,265		76,265	76,265	
<b>ENDING FUND BALANCE</b>		<b>\$ 76,265</b>	<b>\$ 1,672,861</b>	<b>\$ (1,596,596)</b>	<b>\$ 76,265</b>	<b>\$ 76,265</b>	

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 6

**011 1995 Sales Tax Salary Restricted Fund**

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Sales and Use Taxes	41131 0000	\$ 18,984,161	\$ 10,578,596	\$ 5,220,055	\$ 15,798,651	\$ 17,420,015	10.26%
Interest on Investments	41510 0000	11,343	103,935	(97,935)	6,000	11,000	83.33%
Net Increase from Investments	41530 0000						NPB
<b>Total Revenues</b>		<b>18,995,504</b>	<b>10,682,531</b>	<b>5,122,120</b>	<b>15,804,651</b>	<b>17,431,015</b>	<b>10.29%</b>
<b>EXPENDITURES FOR:</b>							
<b>SUPPORT SERVICES:</b>							
General Administration:							
Board of Education Services							
Audit Services	50333 2310	5,054	8,112	(3,062)	5,050	7,280	44.16%
<b>Total General Administration</b>		<b>5,054</b>	<b>8,112</b>	<b>(3,062)</b>	<b>5,050</b>	<b>7,280</b>	<b>44.16%</b>
Business Services							
Fiscal Services							
Purchased Technical Services	50340 2510			325	325	325	
<b>Total Business Services</b>				<b>325</b>	<b>325</b>	<b>325</b>	
<b>Total Expenditures</b>		<b>5,054</b>	<b>8,112</b>	<b>(2,737)</b>	<b>5,375</b>	<b>7,605</b>	<b>41.49%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>18,990,450</b>	<b>10,674,419</b>	<b>5,124,857</b>	<b>15,799,276</b>	<b>17,423,410</b>	<b>10.28%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfers Out - Salaries	50932 5200	(13,423,503)		(13,004,384)	(13,004,384)	(17,401,410)	33.81%
Operating Transfers Out - Charter Schools	50932 5200			(2,794,892)	(2,794,892)		(100.00)%
<b>Total Other Financing Sources (Uses)</b>		<b>(13,423,503)</b>		<b>(15,799,276)</b>	<b>(15,799,276)</b>	<b>(17,401,410)</b>	<b>10.14%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>		<b>5,566,947</b>	<b>10,674,419</b>	<b>(10,674,419)</b>		<b>22,000</b>	<b>NPB</b>
<b>BEGINNING FUND BALANCE</b>		3,901,048	9,467,995		9,467,995	9,467,995	
<b>ENDING FUND BALANCE</b>		<b>\$ 9,467,995</b>	<b>\$ 20,142,414</b>	<b>\$ (10,674,419)</b>	<b>\$ 9,467,995</b>	<b>\$ 9,489,995</b>	<b>0.23%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 7

**012 1995 Sales Tax Textbook Restricted Fund**

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Sales and Use Taxes	41131 0000	\$ 1,116,715	\$ 622,270	\$ 307,062	\$ 929,332	\$ 1,024,706	10.26%
Interest	41510 0000	195	2,762	(2,667)	95	4,000	4,110.53%
<b>Total Revenues</b>		<b>1,116,910</b>	<b>625,032</b>	<b>304,395</b>	<b>929,427</b>	<b>1,028,706</b>	<b>10.68%</b>
<b>EXPENDITURES:</b>							
<b>INSTRUCTION:</b>							
Regular Programs:							
Communication	50500 1100	95,175		100,000	100,000	100,000	
Textbooks/Workbooks	50642 1100	346,505	113,853	236,147	350,000	350,000	
<b>Total Regular Instruction</b>		<b>441,680</b>	<b>113,853</b>	<b>336,147</b>	<b>450,000</b>	<b>450,000</b>	
General Administration:							
Board of Education Services							
Audit Services	50333 2310	524	525	0	525	315	(40.00)%
<b>Total General Administration</b>		<b>524</b>	<b>525</b>	<b>0</b>	<b>525</b>	<b>315</b>	<b>(40.00)%</b>
<b>Total Expenditures</b>		<b>442,204</b>	<b>114,378</b>	<b>336,147</b>	<b>450,525</b>	<b>450,315</b>	<b>(0.05)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>674,706</b>	<b>510,654</b>	<b>(31,752)</b>	<b>478,902</b>	<b>578,391</b>	<b>20.77%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfers Out - Charter Schools	50932 5200	(257,100)		(257,100)	(257,100)	(257,100)	
<b>Total Other Financing Sources (Uses)</b>		<b>(257,100)</b>		<b>(257,100)</b>	<b>(257,100)</b>	<b>(257,100)</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>		<b>417,606</b>	<b>510,654</b>	<b>(288,852)</b>	<b>221,802</b>	<b>321,291</b>	<b>44.85%</b>
<b>BEGINNING FUND BALANCE</b>		<b>227,048</b>	<b>644,654</b>		<b>644,654</b>	<b>866,456</b>	<b>34.41%</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 644,654</b>	<b>\$ 1,155,308</b>	<b>\$ (288,852)</b>	<b>\$ 866,456</b>	<b>\$ 1,187,747</b>	<b>37.08%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 8

**013 1995 Sales Tax Technology Restricted Fund**

DESCRIPTION	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Sales and Use Taxes	41131 0000	\$ 2,233,431	\$ 1,244,541	\$ 614,124	\$ 1,858,665	\$ 2,049,414	10.26%
Interest	41510 0000	777	6,175	(6,175)		\$ 8,500	
Rentals	41910 0000					2,600	NPB
Refund of Prior Year Expenditure - E-Rate	41993 0000						NPB
<b>Total Revenues</b>		<b>2,234,208</b>	<b>1,250,715</b>	<b>607,950</b>	<b>1,858,665</b>	<b>2,060,514</b>	<b>10.86%</b>
<b>EXPENDITURES:</b>							
<b>SUPPORT SERVICES:</b>							
General Administration:							
Board of Education Services							
Audit Services	50333 2310	685	844	656	1,500	460	(69.33)%
<b>Total General Administration</b>		<b>685</b>	<b>844</b>	<b>656</b>	<b>1,500</b>	<b>460</b>	<b>(69.33)%</b>
Central Services:							
Administrative Technical Services							
Other Salaries - Administrative Technical Services	50100 2840	240,794	91,464	282,256	373,720	428,260	14.59%
Other Purchased Services	50530 2840	581,523	35,250	464,750	500,000	500,000	
Technology-Related Supplies	50615 2840	36,987	271,666	228,334	500,000	500,000	
Technology-Related Software	50735 2840						NPB
Employee Benefits							NPB
Group Insurance	50210 2840	51,037	15,986	52,001	67,987	72,504	6.64%
Medicare	50225 2840	2,947	1,052	3,538	4,590	4,960	8.06%
Louisiana Teacher Retirement	50231 2840	62,001	22,683	69,998	92,681	98,447	6.22%
Workers Compensation	50260 2840	1,710	649	963	1,612	795	(50.68)%
<b>Total Central Services</b>		<b>976,996</b>	<b>438,751</b>	<b>1,101,839</b>	<b>1,540,590</b>	<b>1,604,966</b>	<b>4.18%</b>
<b>Total Expenditures</b>		<b>977,681</b>	<b>439,596</b>	<b>1,102,494</b>	<b>1,542,090</b>	<b>1,605,426</b>	<b>4.11%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>1,256,527</b>	<b>811,119</b>	<b>(494,544)</b>	<b>316,575</b>	<b>455,088</b>	<b>43.75%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfers Out - Charter Schools	50932 5200	(100,000)		(100,000)	(100,000)	(100,000)	
<b>Total Other Financing Sources (Uses)</b>		<b>(100,000)</b>		<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>		<b>1,156,527</b>	<b>811,119</b>	<b>(594,544)</b>	<b>216,575</b>	<b>355,088</b>	<b>63.96%</b>
<b>BEGINNING FUND BALANCE</b>		1,600,340	2,756,867		2,756,867	2,973,442	7.86%
<b>ENDING FUND BALANCE</b>		<b>\$ 2,756,867</b>	<b>\$ 3,567,986</b>	<b>\$ (594,544)</b>	<b>\$ 2,973,442</b>	<b>\$ 3,328,530</b>	<b>11.94%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 9

**009 2023 Sales Tax Salary Restricted Fund**

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Sales and Use Taxes	41131 0000					\$ 5,250,000	NPB
Interest on Investments	41510 0000						NPB
Net Increase from Investments	41530 0000						NPB
<b>Total Revenues</b>						<b>5,250,000</b>	<b>NPB</b>
<b>EXPENDITURES FOR:</b>							
<b>SUPPORT SERVICES:</b>							
General Administration:							
Board of Education Services							
Audit Services	50333 2310					2,775	NPB
<b>Total General Administration</b>						<b>2,775</b>	<b>NPB</b>
Business Services							
Fiscal Services							
Purchased Technical Services	50340 2510					300	NPB
<b>Total Business Services</b>						<b>300</b>	<b>NPB</b>
<b>Total Expenditures</b>						<b>3,075</b>	<b>NPB</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>						<b>5,246,925</b>	<b>NPB</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfers Out - Salaries	50932 5200					(5,246,000)	NPB
Operating Transfers Out - Charter Schools	50932 5200						NPB
<b>Total Other Financing Sources (Uses)</b>						<b>(5,246,000)</b>	<b>NPB</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>						<b>925</b>	<b>NPB</b>
<b>BEGINNING FUND BALANCE</b>							<b>NPB</b>
<b>ENDING FUND BALANCE</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 925</b>	<b>NPB</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 10

**004 Medicaid Fund**

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Interest on Investments	41510 0000	\$ 350	\$ 3,856	\$ (3,856)	\$	\$	NPB
Medicaid (Therapy Services)	41991 0000	802,313	50,992	1,207,477	1,258,469	1,258,469	
<b>Total Revenues</b>		<b>802,663</b>	<b>54,848</b>	<b>1,203,621</b>	<b>1,258,469</b>	<b>1,258,469</b>	
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
Special Education Programs							
Special Education Programs - Special Needs							
Materials & Supplies	50610 1210	336	817	(467)	350	350	
<b>Total Special Education Programs</b>		<b>336</b>	<b>817</b>	<b>(467)</b>	<b>350</b>	<b>350</b>	
<b>SUPPORT SERVICES:</b>							
Pupil Support Services:							
Health Services - All Students							
Nurse Salaries	50118 2134	748,495	423,523	407,737	831,260	918,850	10.54%
Health Service Clerical/Secretarial Salaries	50114 2130	33,891	15,604	19,351	34,955	31,596	(9.61)%
Other Salaries	50100 2130	153,186	87,391	97,731	185,122	169,502	(8.44)%
Purchased Professional and Technical Services	50300 2130	851	484	1,036	1,520	1,520	
Travel Expense Reimbursement	50582 2130	4,358	5,053	153	5,206		(100.00)%
Materials and Supplies	50610 2130	13,267	10,580	3,750	14,330	14,330	
Employee Benefits							
Group Insurance	50210 2130	68,392	35,720	46,202	81,922	82,229	0.37%
Medicare	50225 2130	12,476	7,060	6,923	13,983	15,040	7.56%
Louisiana Teacher Retirement	50231 2130	236,434	132,728	128,003	260,731	269,914	3.52%
Workmen's Compensation	50260 2130	6,642	3,738	2,913	6,651	5,421	(18.49)%
Sick Leave Severance Pay	50281 2130						NPB
Speech Pathology & Audiology - Special Needs							NPB
Supervisor Salaries	50111 2151	28,991	18,207	13,006	31,213	38,007	21.77%
Employee Benefits							
Group Insurance	50210 2150	2,380	1,389	992	2,381	2,379	(0.08)%
Medicare	50225 2150	393	247	177	424	522	23.11%
Louisiana Teacher Retirement	50231 2150	7,342	4,551	3,190	7,741	9,160	18.33%
Workmen's Compensation	50260 2150	206	129	85	214	221	3.27%
Occupational Therapy and Related Services							
Travel Expense Reimbursement	50582 2160	4,023	4,490	(480)	4,010	9,240	130.42%
<b>Total Pupil Support Services</b>		<b>1,321,327</b>	<b>750,896</b>	<b>730,767</b>	<b>1,481,663</b>	<b>1,567,931</b>	<b>5.82%</b>
Instructional Staff Services:							
Staff Training Services - Special Education							
Travel Expense Reimbursement	50582 2232	1,200	1,275	(75)	1,200	1,200	
Staff Training Services - Other Special Instruction							
Purchased Professional and Technical Services	50300 2234						NPB
Other Purchased Services	50500 2234	1,953		1,955	1,955	1,955	
<b>Total Instructional Staff Services</b>		<b>3,153</b>	<b>1,275</b>	<b>1,880</b>	<b>3,155</b>	<b>3,155</b>	
General Administration Services							
Board of Education Services							
Audit Services	50333 2310	1,016	1,098	2	1,100	600	(45.45)%
<b>Total General Administration Services</b>		<b>1,016</b>	<b>1,098</b>	<b>2</b>	<b>1,100</b>	<b>600</b>	<b>(45.45)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 10

**004 Medicaid Fund**

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<u>Operation and Maintenance of Plant Services</u>							
Care and Upkeep of Equipment							
Other Purchased Property Services	50400 2640	\$	\$ 2,475	(2,475)	\$	\$	NPB
Safety and Security							
Other Purchased Services	50500 2660	299	240	40	280	300	7.14%
<b>Total Operation and Maintenance of Plant Services</b>		<b>299</b>	<b>2,715</b>	<b>(2,435)</b>	<b>280</b>	<b>300</b>	<b>7.14%</b>
<u>Central Services:</u>							
Administrative Technical Services							
Materials and Supplies	50610 2840	309	634	(314)	320	320	
<b>Total Central Services</b>		<b>309</b>	<b>634</b>	<b>(314)</b>	<b>320</b>	<b>320</b>	
<b>Total Support Service Expenditures</b>		<b>1,326,105</b>	<b>756,617</b>	<b>729,901</b>	<b>1,486,518</b>	<b>1,572,306</b>	<b>5.77%</b>
<b>Total Expenditures</b>		<b>1,326,441</b>	<b>757,435</b>	<b>729,433</b>	<b>1,486,868</b>	<b>1,572,656</b>	<b>5.77%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>		<b>(523,778)</b>	<b>(702,587)</b>	<b>474,188</b>	<b>(228,399)</b>	<b>(314,187)</b>	<b>37.56%</b>
<u>OTHER FINANCING USES:</u>							
Operating Transfers In - General Fund	45220 0000			230,000	230,000	320,000	39.13%
<b>Total Other Financing Uses</b>				<b>230,000</b>	<b>230,000</b>	<b>320,000</b>	<b>39.13%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>		<b>(523,778)</b>	<b>(702,587)</b>	<b>704,188</b>	<b>1,601</b>	<b>5,813</b>	<b>263.09%</b>
<b>BEGINNING FUND BALANCE</b>		<b>1,022,410</b>	<b>498,632</b>		<b>498,632</b>	<b>500,233</b>	<b>0.32%</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 498,632</b>	<b>\$ (203,955)</b>	<b>\$ 704,188</b>	<b>\$ 500,233</b>	<b>\$ 506,046</b>	<b>1.16%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 11

**014 Major Maintenance Fund**

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Interest	41510 0000	\$ 196	\$ 1,232	\$ (1,232)	\$	\$ 1,200	NPB
Earnings on 16th Section Property	41541 0000	4,369		3,200	3,200	15,000	368.75%
<b>Total Revenues</b>		<b>4,565</b>	<b>1,232</b>	<b>1,968</b>	<b>3,200</b>	<b>16,200</b>	<b>406.25%</b>
<b>EXPENDITURES FOR:</b>							
<b>SUPPORT SERVICES:</b>							
<b>General Administration:</b>							
Board of Education Services							
Audit Services	50333 2310	349	308	67	375		(375)
<b>Total General Administration</b>		<b>349</b>	<b>308</b>	<b>67</b>	<b>375</b>		<b>(100.00)%</b>
<b>Operation and Maintenance of Plant Services</b>							
Operation and Maintenance of Buildings							
Purchased Professional Services	50300 2620						
Other Equipment	50700 2600						
<b>Total Operation and Maintenance of Plant Services</b>							
<b>FACILITY ACQUISITION AND CONSTRUCTION SERVICES:</b>							
Architect/Engineering Services	50334 4300						NPB
Other Purchased Property Services	50400 4900						NPB
<b>Total Facility Acquisition and Construction</b>							<b>NPB</b>
<b>Total Expenditures</b>		<b>349</b>	<b>308</b>	<b>67</b>	<b>375</b>		<b>(100.00)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>4,216</b>	<b>925</b>	<b>1,900</b>	<b>2,825</b>	<b>16,200</b>	<b>473.45%</b>
<b>BEGINNING FUND BALANCE</b>		<b>(131,250)</b>	<b>(127,034)</b>		<b>(127,034)</b>	<b>(124,209)</b>	<b>(2.22)%</b>
<b>ENDING FUND BALANCE</b>		<b>\$ (127,034)</b>	<b>\$ (126,110)</b>	<b>\$ 1,900</b>	<b>\$ (124,209)</b>	<b>\$ (108,009)</b>	<b>(13.04)%</b>



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 12

**015 Sixteenth Section Land Fund**

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Interest on Investments	41510 0000	\$ 222	\$ 1,513	\$ (1,513)	\$	\$ 2,300	NPB
Earnings on 16th Section Property	41541 0000	113,440	38,259	24,741	63,000	45,000	(28.57)%
Judgements - Local	41935 0000						
<b>Total Revenues</b>		<b>113,662</b>	<b>39,772</b>	<b>23,228</b>	<b>63,000</b>	<b>47,300</b>	<b>(24.92)%</b>
<b>EXPENDITURES FOR:</b>							
<b>SUPPORT SERVICES:</b>							
<b>General Administration:</b>							
Board of Education Services							
Audit Services	50333 2310	22,064	19,723	6,277	26,000	30,000	15.38%
Advertising	50540 2310	1,080	2,795	(1,795)	1,000	3,000	200.00%
<b>Total General Administration</b>		<b>23,144</b>	<b>22,518</b>	<b>4,482</b>	<b>27,000</b>	<b>33,000</b>	<b>22.22%</b>
<b>Operation and Maintenance of Plant Services</b>							
Care and Upkeep of Grounds							
Other Purchased Property Services	50400 2630						NPB
Supplies	50600 2630			4,040	4,040	4,000	(0.99)%
<b>Total Operation and Maintenance of Plant Services</b>				<b>4,040</b>	<b>4,040</b>	<b>4,000</b>	<b>(0.99)%</b>
<b>Total Expenditures</b>		<b>23,144</b>	<b>22,518</b>	<b>8,522</b>	<b>31,040</b>	<b>37,000</b>	<b>235.63%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>90,518</b>	<b>17,254</b>	<b>14,706</b>	<b>31,960</b>	<b>10,300</b>	<b>(260.55)%</b>
<b>BEGINNING FUND BALANCE</b>		687,697	778,215		778,215	810,175	31,960
<b>ENDING FUND BALANCE</b>		<b>\$ 778,215</b>	<b>\$ 795,468</b>	<b>\$ 14,706</b>	<b>\$ 810,175</b>	<b>\$ 820,475</b>	<b>1.27%</b>

**LAFORCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 13

**105 Child Nutrition Fund**

DESCRIPTION	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
<b>REVENUES :</b>							
<b>LOCAL SOURCES:</b>							
Parishwide							
Interest on Investments	41510 0000	\$ 4,759	\$ 48,709	\$ (45,209)	\$ 3,500	\$ 64,700	1,748.57%
Food Service Income from Meals	41610 0000	183,337	328,309	(128,309)	200,000	376,725	88.36%
Food Service Income from Extra Sales	41620 0000	10	42,425	(42,425)			NPB
<b>Total Local Sources</b>		<b>188,106</b>	<b>419,442</b>	<b>(215,942)</b>	<b>203,500</b>	<b>441,425</b>	<b>116.92%</b>
<b>STATE SOURCES:</b>							
Unrestricted							
State Public School Fund (MFP) - School Lunch	43110 0000	1,446,100	542,287	903,813	1,446,100	1,446,100	NPB
<b>Total State Sources</b>		<b>1,446,100</b>	<b>542,287</b>	<b>903,813</b>	<b>1,446,100</b>	<b>1,446,100</b>	
<b>FEDERAL SOURCES:</b>							
Restricted - Through State:							
School Food Service - Section Four Reimbursement	44515 0760		718,296	(718,296)			NPB
School Food Service - Section Eleven Reimbursement	44515 0761	6,558,665	3,001,557	2,798,443	5,800,000	6,500,000	12.07%
School Food Service - Snack Reimbursement	44515 0762	61,882	61,604	3,396	65,000	100,000	53.85%
School Food Service - Breakfast Reimbursement	44515 0763		922,287	(922,287)			NPB
School Food Service - Breakfast Reimbursement	44515 0764	1,383,345		1,350,000	1,350,000	1,380,000	
School Food Service - Menu Certification Reimbursement	44515 0765		72,739	(72,739)			NPB
School Food Service - SFSP Operating	44515 0766	4,659					
School Food Service - Admin Rates	44515 0767	480		5,000	5,000		
School Food Service - Supply Chain Assistance	44590 0000	926,039	277,364	(277,364)			NPB
Revenue for/on Behalf of LEA:							
Value of USDA Commodities	44920 0000	698,162	552,026	72,974	625,000	625,000	
<b>Total Federal Sources</b>		<b>9,633,232</b>	<b>5,605,874</b>	<b>2,239,126</b>	<b>7,845,000</b>	<b>8,605,000</b>	<b>9.69%</b>
<b>Total Revenues</b>		<b>11,267,437</b>	<b>6,567,603</b>	<b>2,926,997</b>	<b>9,494,600</b>	<b>10,492,525</b>	<b>10.51%</b>
<b>EXPENDITURES FOR:</b>							
<b>SUPPORT SERVICES</b>							
<b>Operation and Maintenance of Plant Services</b>							
Operation and Maintenance of Buildings							
Materials and Supplies	50610 2620			815	815	815	
Care and Upkeep of Equipment							
Repairs and Maintenance Services	50430 2640	14,867	8,829	16,171	25,000	25,000	
Materials and Supplies	50610 2640	49,008	61,234	(31,234)	30,000	75,000	150.00%
<b>Total Operation and Maintenance of Plant Services</b>		<b>63,875</b>	<b>70,063</b>	<b>(14,248)</b>	<b>55,815</b>	<b>100,815</b>	<b>150.00%</b>
<b>Central Services</b>							
Administrative Technical Services							
System Analysts Salaries	50118 2842	14,062	10,914	3,638	14,552	15,722	8.04%
Employee Benefits							
Group Insurance	50210 2840	19	244	(225)	19	942	4,857.89%
Medicare	50225 2840	204	157	54	211	224	6.16%
Louisiana Teacher Retirement	50231 2840	3,544	2,707	902	3,609	3,789	4.99%
Workmen's Compensation	50260 2840	100	77	23	100	104	4.00%
<b>Total Central Services</b>		<b>17,929</b>	<b>14,099</b>	<b>4,392</b>	<b>18,491</b>	<b>20,781</b>	<b>4,881.08%</b>
<b>Total Support Service Expenditures</b>		<b>81,805</b>	<b>84,162</b>	<b>(9,856)</b>	<b>74,306</b>	<b>121,596</b>	<b>63.64%</b>
<b>NON-INSTRUCTIONAL SERVICES</b>							
<b>Food Service Programs:</b>							

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 13

**105 Child Nutrition Fund**

DESCRIPTION	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
Administrative Salaries	50111 3100	\$ 898,325	\$ 558,755	\$ 379,179	\$ 937,934	\$ 1,018,696	8.61%
Clerical/Secretarial Salaries	50114 3100	100,297	78,220	56,548	134,768	144,510	7.23%
Service Worker Salaries	50116 3100	1,970,572	1,261,808	1,665,133	2,926,941	3,138,246	7.22%
Substitute Salaries	50124 3100	-	-	-	-	-	NPB
Repairs and Maintenance Services	50430 3100	42,122	48,274	(6,274)	42,000	80,000	90.48%
Rental of Equipment and Vehicles	50442 3100	894	186	1,414	1,600	1,000	(37.50)%
Telephone and Postage	50530 3100	-	-	6,900	6,900	1,500	(78.26)%
Advertising	50540 3100	332	212	1,388	1,600	1,500	(6.25)%
Printing and Binding	50550 3100	1,054	1,582	2,418	4,000	2,000	(50.00)%
Travel Expense Reimbursement	50582 3100	6,008	7,513	687	8,200	12,000	46.34%
Materials and Supplies	50610 3100	370,605	415,493	(115,493)	300,000	550,000	83.33%
Energy (Gas, Electricity, etc.)	50620 3100	3,887	2,514	3,486	6,000	6,000	-
Food - Purchased	50631 3100	2,746,301	2,476,895	23,105	2,500,000	2,700,000	8.00%
Food - Commodities	50632 3100	688,764	530,371	169,629	700,000	700,000	-
Technology Software	50735 3100	31,164	33,859	(8,859)	25,000	35,000	40.00%
Equipment	50730 3100	169,318	11,411	53,589	65,000	65,000	-
Miscellaneous	50890 3100	1,527	22,059	(2,059)	20,000	35,000	75.00%
Employee Benefits							
Group Insurance	50210 3100	433,275	240,867	368,262	609,129	531,032	(12.82)%
Social Security	50220 3100	11,812	9,509	(9,509)	-	-	NPB
Medicare	50225 3100	37,157	24,654	19,447	44,101	56,045	27.08%
Louisiana Teacher Retirement	50231 3100	619,509	376,327	406,739	783,066	816,577	4.28%
Louisiana School Employee Retirement	50233 3100	14,769	12,735	39,755	52,490	55,472	5.68%
Workers Compensation	50260 3100	205,932	131,878	56,741	188,619	189,817	0.64%
Health Benefits (retirees)	50270 3100	239,405	174,258	90,742	265,000	265,000	-
Sick Leave Severance Pay	50281 3100	6,288	23,003	(23,003)	-	25,000	NPB
Annual Leave Severance Pay	50282 3100	-	7,454	(7,454)	-	8,000	NPB
Total Food Service		<b>8,599,318</b>	<b>6,449,836</b>	<b>3,172,512</b>	<b>9,622,348</b>	<b>10,437,395</b>	<b>8.47%</b>
Total Non-Instructional Service Expenditures		<b>8,599,318</b>	<b>6,449,836</b>	<b>3,172,512</b>	<b>9,622,348</b>	<b>10,437,395</b>	<b>8.47%</b>
Total Expenditures		<b>8,681,123</b>	<b>6,533,999</b>	<b>3,162,655</b>	<b>9,696,654</b>	<b>10,558,991</b>	<b>8.89%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<b>2,586,314</b>	<b>33,605</b>	<b>(235,659)</b>	<b>(202,054)</b>	<b>(66,466)</b>	<b>(67.10)%</b>
OTHER FINANCING SOURCES (USES):							
Proceeds - Disposal Of Real/Personal Property	45300 0000	581	496	(496)	-	-	NPB
Operating Transfers Out - Charter Schools	50932 5200	-	-	-	-	-	NPB
Total Other Financing Sources (Uses)		<b>581</b>	<b>496</b>	<b>(496)</b>	<b>-</b>	<b>-</b>	<b>NPB</b>
EXCESS OF (DEFICIENCY) REVENUES AND OTHER SOURCES OVER EXPENDITURES		<b>2,586,895</b>	<b>34,101</b>	<b>(236,155)</b>	<b>(202,054)</b>	<b>(66,466)</b>	<b>(67.10)%</b>
BEGINNING FUND BALANCE		1,643,530	4,230,425	-	4,230,425	4,028,371	(4.78)%
ENDING FUND BALANCE		<b>\$ 4,230,425</b>	<b>\$ 4,264,526</b>	<b>\$ (236,155)</b>	<b>\$ 4,028,371</b>	<b>\$ 3,961,905</b>	<b>(1.65)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 14

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

DESCRIPTION:	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
<b>REVENUES FROM:</b>							
<b>FEDERAL SOURCES:</b>							
The CARES Act - The Coronavirus Aid, Relief, and Economic Security Act	44290 0000	\$ 15,666,507	\$ 7,340,862	\$ 26,915,713	\$ 34,256,575	\$ 16,027,072	
Other Restricted Grants	44590 0000	33,797	238,858	(238,858.00)	-		
<b>Total Federal Revenue Sources</b>		<b>15,700,304</b>	<b>7,579,720</b>	<b>26,676,855</b>	<b>34,256,575</b>	<b>16,027,072</b>	<b>(53.21)%</b>
<b>Total Revenues</b>		<b>15,700,304</b>	<b>7,579,720</b>	<b>26,676,855</b>	<b>34,256,575</b>	<b>16,027,072</b>	<b>(53.21)%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
<b>Regular Programs:</b>							
Elementary Teacher Salaries	50112 1110	92,044	14,367	7,233	21,600	47,300	118.98%
Other Instructional Salaries	50100 1100	1,334,270	700,769	4,691,931	5,392,700	22,185	(99.59)%
Purchased Professional and Technical Services	50300 1100	44,000	78,355	(78,355)			NPB
Other Purchased Services	50500 1100	944,308	441,890	(113,416)	328,474	640,240	94.91%
Technology-Related Supplies	50615 1100	25,942	76,907	(62,417)	14,490	35,065	141.99%
Materials and Supplies	50610 1100	83,013	36,197	1,121,996	1,158,193		(100.00)%
Textbooks/Workbooks	50642 1100	397,081	6,810	(6,810)			NPB
Other Supplies	50600 1100	328,515	473,194	2,343,430	2,816,624	902,000	(67.98)%
Miscellaneous	50810 1100						NPB
Employee Benefits							NPB
Group Insurance	50210 1100		41	9,012	9,052	196	(97.83)%
Social Security	50220 1100	985	1,394	(1,394)			NPB
Medicare	50225 1100	20,624	10,297	58,861	69,158	1,008	(98.54)%
Louisiana Teacher Retirement	50231 1100	340,258	164,784	1,228,677	1,393,461	16,747	(98.80)%
Louisiana School Employee Retirement	50233 1100						NPB
Workmen's Compensation	50260 1100	772	397	(106)	291	151	(48.11)%
<b>Total Regular Programs</b>		<b>3,611,811</b>	<b>2,005,402</b>	<b>9,198,641</b>	<b>11,204,043</b>	<b>1,664,892</b>	<b>(85.14)%</b>
<b>Special Education Programs:</b>							
Teachers	50112 1200	42,669	\$8,782	\$782,497	\$791,279	\$560,150	(29.21)%
Paraprofessionals	50115 1211	56,961	34,627	43,993	78,620	65,605	(16.55)%
Salaries	50100 1200	13,030	7,390	(7,390)			NPB
Communications	50500 1200	11,535	27,250	(8,650)	18,600		(100.00)%
Materials and Supplies	50600 1200	123,957		285,377	285,377	14,502	(94.92)%
Employee Benefits							NPB
Group Insurance	50210 1211	5,965	7,981	3,347	11,328	13,657	20.56%
Social Security	50220 1211						NPB
Medicare	50225 1211	1,569	624	11,856	12,480	876	(92.98)%
Louisiana Teacher Retirement	50231 1211	28,199	12,410	209,931	222,341	17,741	(92.02)%
Louisiana School Employee Retirement	50233 1211	6	3	(3)			NPB
Workmen's Compensation	50260 1211	768	308	5,606	5,914	480	(91.88)%
<b>Total Special Education Programs</b>		<b>284,659</b>	<b>99,375</b>	<b>1,326,564</b>	<b>1,425,939</b>	<b>673,011</b>	<b>(52.80)%</b>
<b>Career and Technical Education Programs</b>							
Salaries	50150 1300	\$78,000	\$38,000	(\$38,000)			NPB
Employee Benefits							
Medicare	50225 1300	1,131	551	(551)			NPB
Louisiana Teacher Retirement	50231 1300	19,656	9,424	(9,424)			NPB
Workmen's Compensation	50260 1300						NPB
<b>Total Career and Technical Education Programs</b>		<b>98,787</b>	<b>47,975</b>	<b>(47,975)</b>		<b>NPB</b>	
<b>Other Education:</b>							
Co-curricular Activities							
Salaries	50100 1400	422,381	104,627	1,212,477	1,317,104	424,700	(67.76)%
Materials and Supplies	50610 1400	140,016	46,047	953,338	999,385	24,909	(97.51)%
Employee Benefits							
Group Insurance	50210 1400						NPB
Social Security	50220 1400	808	274	(274)			NPB

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

**Schedule 14**

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

<u>DESCRIPTION:</u>	<u>Account #</u>	<u>Actual</u>	<u>Actual</u>	<u>Remaining</u>	<u>Final Budget</u>	<u>Operating</u>	<u>% Change</u>
		<u>6/30/2022</u>	<u>Through</u>	<u>Through</u>	<u>6/30/2023</u>	<u>Budget</u>	<u>from</u>
		<u>6/30/2022</u>	<u>3/31/2023</u>	<u>6/30/2023</u>	<u>6/30/2023</u>	<u>6/30/2024</u>	<u>6/30/2023</u>
Medicare	50225 1400	\$ 6,125	\$ 1,517	\$ 17,581	\$ 19,098	\$ 6,158	(67.76)%
Louisiana Teacher Retirement	50231 1400	100,113	24,851	305,898	330,749	109,433	(66.91)%
Louisiana School Employee Retirement	50233 1400	30					NPB
Louisiana State Employee Retirement	50239 1400	41					NPB
Workmen's Compensation	50260 1400	2,743	770	8,582	9,352	3,016	(67.75)%
Services	50320 1400		375	8,625	9,000	9,000	
Repair and Maintenance Services	50400 1400	12,832	24,421	15,579	40,000		(100.00)%
Other Communications	50530 1400	37,701	26,577	(26,577)			NPB
Travel Expense Reimbursement	50582 1400						NPB
Other Supplies	50600 1400	13,779	1,240	(1,240)			NPB
Other Equipment	50700 1400	5,750	15,266	59,734	75,000		(100.00)%
<b>Total Other Education Programs</b>		<b>742,319</b>	<b>245,966</b>	<b>2,553,722</b>	<b>2,799,688</b>	<b>577,216</b>	<b>(79.38)%</b>
<b>Special Programs:</b>							
Salaries	50100 1500	146,700	\$70,008	(\$39,768)	30,240	25,950	(14.19)%
Communications	50500 1500	6,200	6,546	(\$456)	6,090		(100.00)%
Supplies	50600 1500	184,897	68,859	\$187,839	256,698	87,772	(65.81)%
Employee Benefits							
Medicare	50225 1500	2,113	1,014	(576)	438	376	(14.16)%
Louisiana Teacher Retirement	50231 1500	36,060	17,011	(11,390)	5,621	6,248	11.15%
Workmen's Compensation	50260 1500		16	199	215	190	(11.63)%
Misc Expense	50895 1530		43,232	(43,232)		40,610	NPB
<b>Total Special Programs</b>		<b>375,970</b>	<b>206,684</b>	<b>92,618</b>	<b>299,302</b>	<b>161,146</b>	<b>(46.16)%</b>
<b>Pupil Support Services:</b>							
Salaries	50100 2100	427,360	249,644	195,385	445,029	289,360	(34.98)%
Salaries-Therapists, Specialist, Counselors	50113 2100	49,780	301,658	301,888	603,546	542,817	(10.06)%
Services	50300 2100	3,600	1,000	26,960	27,960	37,960	35.77%
Other Purchase Services	50500 2100	3,980		24,520	24,520	40,520	65.25%
Materials and Supplies	50610 2100	1,429	6,682	24,138	30,820	69,250	124.69%
Employee Benefits							
Group Insurance	50210 2100		18,233	14,594	32,827	27,488	(16.26)%
Social Security	50220 2100	8,846	6,881	(1,843)	5,038	12,400	146.13%
Medicare	50225 2100	6,912	7,755	2,657	10,412	11,688	12.26%
Louisiana Teacher Retirement	50231 2100	79,097	106,185	79,503	185,688	154,377	(16.86)%
Louisiana School Employee Retirement	50233 2100		689	(689)			NPB
Louisiana State Employee Retirement	50239 2100	790	404	(404)			NPB
Workmen's Compensation	50260 2100	2,101	3,468	3,133	6,601	4,143	(37.24)%
<b>Total Pupil Support Services</b>		<b>583,895</b>	<b>702,600</b>	<b>669,841</b>	<b>1,372,441</b>	<b>1,190,003</b>	<b>(13.29)%</b>
<b>Instructional Staff Services:</b>							
Salaries	50100 2200	996,439	515,299	765,301	1,280,600	1,225,402	(4.31)%
Purchased Professional Services	50300 2200	155,329	517,181	508,473	1,025,654	672,387	(34.44)%
Other Purchase Services	50582 2200	37,260	28,129	179,788	207,917	19,470	(90.64)%
Supplies	50600 2200	36,997					NPB
Employee Benefits							
Group Insurance	50210 2200	56,652	33,249	23,814	57,063	64,045	12.24%
Social Security	50220 2200	41	56	(56)			NPB
Medicare	50225 2200	13,477	6,935	10,945	17,880	19,813	10.81%
Louisiana Teacher Retirement	50231 2200	247,311	126,352	196,298	322,650	321,876	(0.24)%
Workmen's Compensation	50260 2200	6,339	3,305	5,778	9,083	8,803	(3.08)%
Textbooks	50642 2200	3,883	13,375	(13,375)			NPB
<b>Total Instructional Staff Services</b>		<b>1,553,728</b>	<b>1,243,881</b>	<b>1,676,966</b>	<b>2,920,847</b>	<b>2,331,796</b>	<b>(20.17)%</b>
<b>General Administration:</b>							
Salaries	50100 2300	3,000	1,500	(1,500)			NPB
Employee Benefits							
Medicare	50225 2300	44	22	(22)			NPB
Louisiana Teacher Retirement	50231 2300	756	372	(372)			NPB
<b>Total General Administration</b>		<b>3,800</b>	<b>1,894</b>	<b>(1,894)</b>			<b>NPB</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 14

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

DESCRIPTION:	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
<b>School Administration:</b>							
Salaries	50100 2400	\$ 177,046	\$ 87,275	\$ (73,835)	\$ 13,440	\$ 13,440	
Employee Benefits							
Social Security	50220 2400	53	42	(42)			NPB
Medicare	50225 2400	2,509	1,258	(1,063)	195	195	
Louisiana Teacher Retirement	50231 2400	42,256	19,863	(16,865)	2,998	2,998	
Workmen's Compensation	50260 2400	73	23	72	95	95	
<b>Total School Administration</b>		<b>221,937</b>	<b>108,461</b>	<b>(91,733)</b>	<b>16,728</b>	<b>16,728</b>	
<b>Business Services:</b>							
Salaries	50100 2500	35,000	18,200	(18,200)			NPB
Employee Benefits							
Social Security	50220 2500		74	(74)			NPB
Medicare	50225 2500	508	264	(264)			NPB
Louisiana Teacher Retirement	50231 2500	8,820	4,216	(4,216)			NPB
Workmen's Compensation	50260 2500						NPB
<b>Total Business Services</b>		<b>44,328</b>	<b>22,754</b>	<b>(22,754)</b>			<b>NPB</b>
<b>Operation and Maintenance of Plant Services:</b>							
<b>Operation and Maintenance of Buildings</b>							
Salaries	50100 2600	1,382,620	57,686	1,307,608	1,365,294	850,000	(37.74)%
Employee Benefits							
Group Insurance	50210 2600	147,561					NPB
Social Security	50220 2600	516	6	(6)			NPB
Medicare	50225 2600	18,737	829	18,968	19,797	12,000	(39.38)%
Louisiana Teacher Retirement	50231 2600	11,624	875	(875)			NPB
Louisiana School Employee Retirement	50233 2600	363,232	14,231	440,969	455,200	253,000	(44.42)%
Workmen's Compensation	50260 2600	93,897	285	123,547	123,832	60,000	(51.55)%
Materials and Supplies	50610 2620	84,923	148,996	951,004	1,100,000	699,802	(36.38)%
<b>Total Operation and Maintenance of Plant Services</b>		<b>2,103,110</b>	<b>222,909</b>	<b>2,841,214</b>	<b>3,064,123</b>	<b>1,874,802</b>	<b>(38.81)%</b>
<b>Student Transportation Services:</b>							
Salaries	50100 2710	182,404	90,487	24,953	115,440	53,292	(53.84)%
Repairs and Maintenance Services	50430 2710	44,813	19,998	256,970	276,968		(100.00)%
Materials and Supplies	50610 2710						NPB
Employee Benefits							
Group Insurance	50210 2710	4,760	1,787	2,976	4,763	98	(97.94)%
Social Security	50220 2710	452	174	(174)			NPB
Medicare	50225 2710	2,580	1,278	345	1,623	744	(54.16)%
Louisiana Teacher Retirement	50231 2710	2,151	3,964	(3,964)		10,132	NPB
Louisiana School Employee Retirement	50233 2710	45,806	19,266	13,414	32,680	3,195	(90.22)%
Workmen's Compensation	50260 2710	4,865	1,697	5,319	7,016	1,355	(80.69)%
<b>Total Student Transportation Services</b>		<b>287,831</b>	<b>138,650</b>	<b>299,840</b>	<b>438,490</b>	<b>68,816</b>	<b>(84.31)%</b>
<b>Central Services:</b>							
Salaries	50100 2800	72,627	116,877	(82,352)	34,525	139,810	304.95%
Employee Benefits							
Group Insurance	50210 2800	5,276	13,467	(7,133)	6,334	22,198	250.46%
Social Security	50220 2800		19	(19)			NPB
Medicare	50225 2800	987	1,551	3,219	4,770	1,773	(62.83)%
Louisiana Teachers Retirement	50231 2800	18,315	28,922	54,020	82,942	33,696	(59.37)%
Workmen's' Compensation	50260 2800	253	696	(458)	238	931	291.18%
Other Purchased Services	50500 2840	379,163	50,735	196,471	247,206		(100.00)%
Technology Supplies	50615 2800	2,269,529	907,677	3,605,079	4,512,756	4,000,000	(11.36)%
<b>Total Central Services</b>		<b>2,746,150</b>	<b>1,119,944</b>	<b>3,768,827</b>	<b>4,888,771</b>	<b>4,198,408</b>	<b>(14.12)%</b>
<b>Food Service Programs:</b>							
Salaries	50100 3100	159,282	82,416	(77,166)	5,250		(100.00)%
Employee Benefits							

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 14

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

<u>DESCRIPTION:</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
Social Security	50220 3100	\$ 103	\$ 566	(566)			NPB
Medicare	50225 3100	2,295	1,188	(1,112)	76		(100.00)%
Louisiana Teachers Retirement	50231 3100	36,981	16,585	(15,262)	1,323		(100.00)%
Louisiana School Employees Retirement	50233 3100	287	635	(635)			NPB
Workmen's Compensation	50260 3100	2,505	745	(708)	37		(100.00)%
<b>Total Food Service Programs</b>		<b>201,453</b>	<b>102,134</b>	<b>(95,448)</b>	<b>6,686</b>		<b>(100.00)%</b>
<b>Facility Acquisition and Construction Services:</b>							
Salaries	50100 4500	3,000	1,500	(1,500)			NPB
Employee Benefits							NPB
Medicare	50225 4500	44	22	(22)			NPB
Louisiana Teachers Retirement	50231 4500	252	124	(124)			NPB
<b>Total Facility Acquisition and Construction Services</b>		<b>3,296</b>	<b>1,646</b>	<b>(1,646)</b>			<b>NPB</b>
<b>Total Expenditures</b>		<b>12,863,074</b>	<b>6,270,276</b>	<b>22,166,782</b>	<b>28,437,058</b>	<b>12,756,818</b>	<b>(55.14)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>2,837,230</b>	<b>1,309,444</b>	<b>4,510,073</b>	<b>5,819,517</b>	<b>3,270,254</b>	<b>(43.81)%</b>
<b>OTHER FINANCING SOURCES (USES): SOURCES:</b>							
Transfers of Indirect Cost Paid	50932 5200	(2,837,230)	(1,615,141)	(4,204,377)	(5,819,518)	(3,270,254)	(0)
<b>Total Other Financing Sources (Uses)</b>		<b>(2,837,230)</b>	<b>(1,615,141)</b>	<b>(4,204,377)</b>	<b>(5,819,518)</b>	<b>(3,270,254)</b>	<b>(43.81)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>			<b>(305,697)</b>	<b>305,696</b>	<b>(1)</b>		<b>(100.00)%</b>
<b>BEGINNING FUND BALANCE</b>						<b>(1)</b>	<b>NPB</b>
<b>ENDING FUND BALANCE</b>		<b>\$</b>	<b>\$ (305,697)</b>	<b>\$ 305,696</b>	<b>\$ (1)</b>	<b>\$ (1)</b>	

**LAFOURCHE PARISH SCHOOL BOARD**  
**OPERATING BUDGET**  
For Fiscal Year Ending June 30, 2024

Schedule 15

**110 Local Grants Fund**

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final</u> <u>Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES FROM:</b>							
<b>LOCAL SOURCES:</b>							
Parishwide:							
Contributions and Donations	41920 0000	\$ 33,578	\$ 50,000	\$ 75,729	\$ 125,729	\$ 125,729	
Other Miscellaneous Revenues	41999 0000	81,658	32,991	87,009	120,000	62,500	(47.92)%
<b>Total Revenues</b>		<b>115,235</b>	<b>82,991</b>	<b>162,738</b>	<b>245,729</b>	<b>188,229</b>	<b>(23.40)%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
Regular Programs:							
Stipend	50100 1100	3,600	6,549	(6,549)			NPB
Medicare	50225 1100	52	95	(95)			NPB
Teachers Retirement	50231 1100	907	1,624	(1,624)			NPB
Workmen's' Compensation	50260 1100	26	46	(46)			NPB
Educational Services	50320 1100						NPB
Repair & Maintenance Services	50400 1100						NPB
Travel Expense Reimbursement	50582 1100	1,800	1,850	(1,850)			NPB
Other Purchased Services	50500 1100	19,364	8,836	27,164	36,000	36,000	
Technology-Related Supplies	50615 1100	30,656	2,040	10,460	12,500	12,500	
Materials and Supplies	50610 1100	52,392	27,470	168,259	195,729	139,729	(28.61)%
Textbooks/Workbooks	50642 1100						NPB
Other Supplies	50600 1100	1,200					NPB
<b>Total Regular Programs</b>		<b>109,996</b>	<b>48,510</b>	<b>195,719</b>	<b>244,229</b>	<b>188,229</b>	<b>(22.93)%</b>
Special Education Programs							
Gifted and Talented Programs							
Other Salaries	50100 1220						NPB
Travel Expense Reimbursement	50582 1220						NPB
Other Purchased Services	50500 1220						NPB
Technology-Related Supplies	50615 1220						NPB
Materials and Supplies	50610 1220						NPB
Employee Benefits							NPB
Social Security	50220 1220						NPB
Medicare	50225 1220						NPB
<b>Total Special Education Programs</b>							<b>NPB</b>
Career and Technical Education Programs							
Materials and Supplies	50610 1300	595					NPB
<b>Total Career and Technical Education Programs</b>		<b>595</b>					<b>NPB</b>
Other Education:							
Co-curricular Activities							
Materials and Supplies	50610 1410						NPB
<b>Total Other Education Programs</b>							<b>NPB</b>
Special Programs:							
Pre-Kindergarten Programs							
Materials and Supplies	50610 1530						NPB
Other Supplies	50600 1530						NPB



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 15

**110 Local Grants Fund**

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final</u> <u>Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
Total Career and Technical Education Programs							NPB
Total Instruction Expenditures		\$ 110,591	\$ 48,510	\$ 195,719	\$ 244,229	\$ 188,229	(22.93)%
<b>SUPPORT SERVICES:</b>							
<b>Instructional Staff Services:</b>							
Library / Media Services							
Materials and Supplies	50610 2252		995	(995)			NPB
Library Books and Periodicals	50640 2252		449	1,051	1,500		(100.00)%
Communications Post/INT/Phone	50530 2410	44					NPB
Repair & Maintenance Services	50430 2620	1,900					NPB
Supplies - Technology	50615 2620	2,700					NPB
Total Instructional Staff Services		4,644	1,443	57	1,500		(100.00)%
Total Support Service Expenditures		4,644	1,443	57	1,500		(100.00)%
Facility Acquisition and Construction Services							
All Other Equipment	50730 4900						NPB
Total Facility Acquisition and Construction Services							NPB
Total Expenditures		115,235	49,953	195,776	245,729	188,229	(23.40)%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				(33,038)			NPB
ENDING FUND BALANCE		\$	\$	\$ (33,038)	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 16

**111 State Grants Fund**

DESCRIPTION	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
<b>REVENUES FROM:</b>							
<b>STATE SOURCES:</b>							
State Restricted Grants-In-Aid							
Education Support Fund -8g Fund	43220 0000	\$ 161,110	\$ 95,476	\$ 53,372	\$ 148,848	\$ 160,796	8.03%
LA - 4	43240 0000	1,923,600	786,780	1,136,820	1,923,600	2,343,600	21.83%
Other - State Restricted	43290 0000	339,301	259,698	28,070	287,768	247,812	(13.88)%
<b>Total Revenues</b>		<b>2,424,011</b>	<b>1,141,954</b>	<b>1,218,262</b>	<b>2,360,216</b>	<b>2,752,208</b>	<b>16.61%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
<b>Regular Instruction Programs</b>							
Stipend Pay	50100 1100	40,186	17,154	37,846	55,000	25,000	
Technology-Related Supplies	50615 1100	113,654	13,371	65,000	78,371	85,406	8.98%
Employee Benefits							
Medicare	50225 1100	583	249	1,133	1,382	363	(73.73)%
Louisiana Teacher Retirement	50231 1100	10,127	4,254	19,766	24,020	6,025	(74.92)%
Workers Compensation	50260 1100	285	122	105	227	227	
<b>Total Regular Instruction Programs</b>		<b>164,835</b>	<b>35,149</b>	<b>123,851</b>	<b>159,000</b>	<b>117,021</b>	<b>(26.40)%</b>
<b>Special Education Programs</b>							
Stipend Pay	50100 1211	1,231					
Employee Benefits							
Medicare	50225 1211						NPB
Louisiana Teacher Retirement	50231 1211						NPB
Workers Compensation	50260 1211						
<b>Total Special Education Programs</b>		<b>1,231</b>					<b>NPB</b>
<b>Career and Technical Education Programs</b>							
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
<b>Total Career and Technical Education Programs</b>							<b>NPB</b>
<b>Other Education Programs</b>							
<b>After School Programs - Exclude Special Education</b>							
Teacher Salaries	50112 1460	19,996	17,688	22,632	40,320	40,320	
Other Salaries	50100 1460		314	(314)			NPB
Employee Benefits							
Medicare	50225 1460	290	261	(261)			NPB
Louisiana Teachers Retirement	50231 1460	4,997	3,698	(3,698)			NPB
Louisiana School Employees Retirement	50233 1460		39	(39)			NPB
Workers Compensation	50260 1460	142	141	(141)		240	
<b>Summer School Programs - Exclude Special Education</b>							
Teacher Salaries	50112 1470						NPB
Para-professionals (Aides)	50115 1470		266	(266)			NPB
Employee Benefits							
Medicare	50220 1470					585	NPB
Social Security	50225 1470		4	(4)			NPB

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 16

**111 State Grants Fund**

DESCRIPTION	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
Louisiana Teachers Retirement	50231 1470		\$ 66	(66)		\$ 9,717	
Louisiana School Employees Retirement	50233 1470						NPB
<b>Total Other Education Programs</b>		<b>25,425</b>	<b>22,475</b>	<b>17,845</b>	<b>40,320</b>	<b>50,862</b>	<b>26.15%</b>
<b>Special Programs:</b>							
<b>Pre-Kindergarten Programs</b>							
Teacher Salaries	50112 1530	1,021,365	627,426	529,874	1,157,300	1,092,000	(5.64)%
Paraprofessional Salaries	50115 1530	464,022	250,777	185,593	436,370	453,299	3.88%
Substitute Teacher Salaries	50123 1530	4,316					NPB
Other Substitute/Temporary Employees	50120 1530	176					NPB
Purchased Professional/Technical Services	50300 1530						NPB
Travel Expense Reimbursement	50582 1530						NPB
Other Purchased Services	50500 1530		2,493	(2,493)			NPB
Materials and Supplies	50610 1530						NPB
Other Supplies	50600 1530	2,615					NPB
Miscellaneous Non-Public Expenditures	50895 1530						NPB
Other Miscellaneous Expenditures	50800 1530			(137,227)	(137,227)	400,088	(391.55)%
Employee Benefits							
Group Insurance	50210 1530	150,052	90,040	70,427	160,467	148,650	(7.36)%
Social Security	50220 1530	126					NPB
Medicare	50225 1530	19,470	11,502	9,344	20,846	20,059	(3.78)%
Louisiana Teacher Retirement	50231 1530	363,801	212,170	169,570	381,740	367,134	(3.83)%
Workers' Compensation	50260 1530	10,578	6,235	4,206	10,441	9,519	(8.83)%
<b>Total Special Programs</b>		<b>2,036,519</b>	<b>1,200,642</b>	<b>829,295</b>	<b>2,029,937</b>	<b>2,490,749</b>	<b>22.70%</b>
<b>Total Instruction Expenditures</b>		<b>2,228,011</b>	<b>1,258,267</b>	<b>970,990</b>	<b>2,229,257</b>	<b>2,658,632</b>	<b>19.26%</b>
<b>SUPPORT SERVICES:</b>							
<b>Pupil Support Services:</b>							
<b>Other Pupil Support Services</b>							
Salaries-Therapists, Specialist, Counselors	50113 2142	11,434					NPB
Group Insurance	50210 2142	2,794					NPB
Medicare	50225 2142	56					NPB
Louisiana Teachers Retirement	50231 2142	970					NPB
Workers' Compensation	50260 2142	28					NPB
Services	50320 2154	40,372					NPB
Other Salaries	50100 2190	54,555	28,273	20,195	48,468	37,757	(22.10)%
Other Purchased Services	50500 2190		78,953	(78,953)			NPB
Technology Supplies	50615 2190						NPB
Employee Benefits							NPB
Group Insurance	50210 2190	5,083	1,603	1,145	2,748	1,796	(34.64)%
Medicare	50225 2190	678	379	271	650	509	(21.69)%
Louisiana Teachers Retirement	50231 2190	9,681	5,236	3,740	8,976	9,100	1.38%
Other Retirement	50239 2190	4,736	2,893	2,066	4,959		(100.00)%
Workers' Compensation	50260 2190	357	201	134	335	217	(35.22)%
<b>Total Pupil Support Services</b>		<b>130,743</b>	<b>117,538</b>	<b>(51,402)</b>	<b>66,136</b>	<b>49,379</b>	<b>(25.34)%</b>
<b>Instructional Staff Services:</b>							
<b>Improvement of Instructional Services - Other Special Programs</b>							
Supervisor/Coordinator Salaries	50111 2214	11,171	7,398	(7,398)		10,126	NPB
Employee Benefits							
Social Security	50220 2214						NPB
Medicare	50225 2214	162	107	(107)			NPB
Louisiana Teachers Retirement	50231 2214	2,816	1,833	(1,833)			
Workers' Compensation	50260 2214	79	52	(52)			
Improvement of Instructional Services - Other Programs							

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 16

**111 State Grants Fund**

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
Coordinators Other Educational Programs Salaries	50111 2219	\$ 9,113	\$ 7,059	\$ 2,353	\$ 9,412		(100.00)%
Employee Benefits							
Group Insurance	50210 2219	879	660	219	879	881	0.23%
Medicare Tax	50225 2219	117	91	30	121	132	9.09%
Louisiana Teacher Retirement	50231 2219	2,297	1,751	583	2,334	2,441	4.58%
Workers' Compensation	50260 2219	65	50	15	65	67	0
Staff Training - Other							
Stipend Pay	50150 2239	23,320		23,320	23,320		(100.00)%
Employee Benefits							
Medicare	50225 2239	338		338	338		(100.00)%
Louisiana Teachers Retirement	50231 2239	5,876	-	5,876	5,876		(100.00)%
Worker's Compensation	50260 2239	166		166	166		
Miscellaneous	50800 2239	-					
<b>Total Instructional Staff Services</b>		<b>56,399</b>	<b>19,002</b>	<b>23,509</b>	<b>42,511</b>	<b>13,647</b>	<b>(67.90)%</b>
<b>Student Transportation Services:</b>							
Regular Transportation							
Bus Driver Salaries	50116 2720	2,150	2,294	8,906	11,200	11,200	
Operational Allowance	50583 2720			6,720	6,720	6,720	
Employee Benefits							
Social Security	50220 2720	3					NPB
Medicare	50225 2720	31	33	129	162	162	
Louisiana Teachers Retirement	50231 2720						NPB
Louisiana School Employees Retirement	50233 2720	459	456	2,757	3,213	11,451	256.40%
Workers' Compensation	50260 2720	195	208	809	1,017	1,017	
Other Purchased Services	50000 2839	6,020					NPB
<b>Total Student Transportation Services</b>		<b>2,838</b>	<b>2,991</b>	<b>19,321</b>	<b>22,312</b>	<b>30,550</b>	<b>36.92%</b>
<b>Total Support Service Expenditures</b>		<b>196,000</b>	<b>139,531</b>	<b>(8,572)</b>	<b>130,959</b>	<b>93,576</b>	<b>(28.55)%</b>
<b>Total Expenditures</b>		<b>2,424,011</b>	<b>1,397,798</b>	<b>962,418</b>	<b>2,360,216</b>	<b>2,752,208</b>	<b>16.61%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			<b>(255,844)</b>	<b>255,844</b>			<b>NPB</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 442,555</b>	<b>\$ (255,844)</b>	<b>\$ 255,844</b>	<b>\$ 442,555</b>	<b>\$ 442,555</b>	

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 17

**112 Other Direct Federal Grants Fund**

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES FROM:</b>							
<b>FEDERAL SOURCES:</b>							
Federal Restricted Grants-In-Aid Direct							
Other Restricted Grants - Direct	44390 0000	\$ 195,037	\$ 81,260	\$ 108,251	\$ 189,511	\$ 212,200	11.97%
<b>Total Federal Sources</b>		<b>195,037</b>	<b>81,260</b>	<b>108,251</b>	<b>189,511</b>	<b>212,200</b>	<b>11.97%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
Regular Programs:							
Elementary Teacher Salaries	50112 1110	16,807		21,130	21,130	9,240	(56.27)%
Paraprofessional Salaries	50115 1100						NPB
Other Substitute/Temporary Salaries	50120 1100	4,485	1,512	23,880	25,392	11,687	(53.97)%
Purchased Professional and Technical Services	50300 1100	525	875	3,075	3,950	8,500	115.19%
Travel Expense Reimbursement	50582 1100	1,433	3,213	2,193	5,406	12,056	123.01%
Other Purchased Services	50500 1100	290					NPB
Technology-Related Supplies	50615 1100	2,533					NPB
Materials and Supplies	50610 1100	25,683	1,222	4,573	5,795	1,265	(78.17)%
Other Supplies	50600 1100	4,912	981	(981)			NPB
Other Miscellaneous Expenditures	50800 1100	347					NPB
Employee Benefits							
Group Insurance	50210 1100						
Social Security	50220 1100	459	84	(84)		725	NPB
Medicare	50225 1100	309	22	278	300	303	1.00%
Louisiana Teacher Retirement	50231 1100	3,502	38	4,962	5,000	2,227	(55.46)%
Workers Compensaton	50260 1100	151	11	589	600	926	
<b>Total Regular Programs</b>		<b>61,436</b>	<b>7,958</b>	<b>59,615</b>	<b>67,573</b>	<b>46,929</b>	<b>(30.55)%</b>
Other Education Programs							
Other Instructional Programs							
Other Supplies	50600 1490						NPB
<b>Total Other Education Programs</b>							<b>NPB</b>
<b>Total Instruction Expenditures</b>		<b>61,436</b>	<b>7,958</b>	<b>59,615</b>	<b>67,573</b>	<b>46,929</b>	<b>(30.55)%</b>
<b>SUPPORT SERVICES:</b>							
Pupil Support Services:							
Health Services - All Students							
Supervisor Salaries	50111 2131						NPB
Employee Benefits							
Group Insurance	50210 2130						NPB
Social Security	50220 2130						NPB
<b>Total Pupil Support Services</b>							<b>NPB</b>
Instructional Staff Services:							
Improvement of Instructional Services Other Programs							
Other Salaries	50100 2219	87,124	49,919	29,698	79,617	110,220	38.44%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 17

**112 Other Direct Federal Grants Fund**

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
Other Purchased Services	50500 2219	\$		\$ 225	\$ 225		(100.00)%
Employee Benefits							
Group Insurance	50210 2219	6,429	3,752	2,679	6,431	6,497	1.03%
Social Security	50220 2219						NPB
Medicare	50225 2219	1,159	664	386	1,050	1,598	52.19%
Louisiana Teacher Retirement	50231 2219	21,992	12,380	7,365	19,745	26,563	34.53%
Workmen's Compensation	50260 2219	619	354	(68)	286	785	174.48%
Communications (phone, internet, postage)	50530-2230					300	
<b>Total Instructional Staff Services</b>		<b>117,322</b>	<b>67,068</b>	<b>40,286</b>	<b>107,354</b>	<b>145,963</b>	<b>35.96%</b>
<b>General Administration:</b>							
Board of Education Services							
Liability Insurance	50521 2310	300					NPB
<b>Total General Administration</b>		<b>300</b>					<b>NPB</b>
<b>Operation and Maintenance of Plant Services:</b>							
Operation and Maintenance of Buildings							
Custodian/Building Maintenance Salaries	50116 2620					90	NPB
Communications (phone/internet/post)	50530 2620		300	(25)	275	300	9.09%
Employee Benefits							
Medicare	50225 2690					1	NPB
Louisiana School Employee Retirement	50233 2690					25	NPB
Workmen's Compensation	50260 2690					7	
<b>Total Operation and Maintenance of Plant Services</b>			<b>300</b>	<b>(25)</b>	<b>275</b>	<b>423</b>	<b>53.82%</b>
<b>Student Transportation Services:</b>							
Bus Driver Salaries	50116 2720	790	240	(240)			NPB
Employee Benefits							
Social Security	50220 2720	26	15	(15)			NPB
Medicare	50225 2720	11	3	27	30		(100.00)%
Louisiana School Employee Retirement	50233 2720	105					NPB
Workmen's Compensation	50260 2720	72	22	183	205		(100.00)%
<b>Total Student Transportation Services</b>		<b>1,005</b>	<b>280</b>	<b>(45)</b>	<b>235</b>		<b>(100.00)%</b>
<b>Total Support Service Expenditures</b>		<b>118,626</b>	<b>67,648</b>	<b>40,216</b>	<b>107,864</b>	<b>146,386</b>	<b>35.71%</b>
<b>NON-INSTRUCTIONAL SERVICES</b>							
<b>Food Service Programs:</b>							
All Other Salaries	50100 3100					2,875	NPB
Employee Benefits							
Social Security	50220 3100						NPB
Medicare	50225 3100			30	30	42	40.00%
Louisiana Teacher Retirement	50231 3100			500	500	794	58.80%
Workmen's Compensation	50260 3100			150	150	261	74.00%
<b>Total Food Service</b>				<b>680</b>	<b>680</b>	<b>3,972</b>	<b>484.12%</b>
<b>Total Non-Instructional Service Expenditures</b>				<b>680</b>	<b>680</b>	<b>3,972</b>	
<b>Total Expenditures</b>		<b>180,062</b>	<b>75,606</b>	<b>100,511</b>	<b>176,117</b>	<b>197,287</b>	<b>12.02%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 17

**112 Other Direct Federal Grants Fund**

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 14,975	\$ 5,654	\$ 7,740	\$ 13,394	\$ 14,913	11.34%
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers of Indirect Cost Paid	50933 5200	(14,975)	(5,655)	(7,739)	(13,394)	(14,917)	11.37%
Total Other Financing Sources (Uses)		(14,975)	(5,655)	(7,739)	(13,394)	(14,917)	11.37%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(1)	1		(4)	NPB
ENDING FUND BALANCE			\$ (1)	\$ 1		\$ (4)	NPB

**LAFOURCHE PARISH SCHOOL BOARD**  
**OPERATING BUDGET**  
For Fiscal Year Ending June 30, 2024

Schedule 18

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

DESCRIPTION	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
<b>REVENUES FROM:</b>							
<b>FEDERAL SOURCES:</b>							
Restricted - Through State:							
Title I - Economically /Educationally Deprived Grant	44541 0000	\$ 4,740,104	\$ 1,857,839	\$ 4,710,210	\$ 6,568,049	\$ 5,258,117	(19.94)%
Total Revenues		<b>4,740,104</b>	<b>1,857,839</b>	<b>4,710,210</b>	<b>6,568,049</b>	<b>5,258,117</b>	<b>(19.94)%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
<b>Special Programs:</b>							
NCLB/Culturally Deprived Programs							
Teacher Salaries	50112 1510	578,593	372,235	169,897	542,132	545,568	0.63%
Therapists, Specialist, Counselors Salaries	50113 1510						
Para-professional Salaries	50115 1510	351,894	196,143	197,213	393,356	451,726	14.84%
Substitute Salaries	50120 1510						NPB
Other Salaries	50100 1510						NPB
Purchased Professional & Technical Services	50300 1510		48,616	17,384	66,000	100,906	52.89%
Rental of Equipment	50442 1510						NPB
Travel Expense Reimbursement	50582 1510						NPB
Other Purchased Services	50500 1510	144,607	129,334	(49,034)	80,300	81,350	1.31%
Technology-Related Software	50615 1510	298,918	119,646	(119,646)		636,922	NPB
Materials and Supplies	50610 1510	126,045	56,724	339,448	396,172	228,047	(42.44)%
Other Supplies	50600 1510	19,502	6,354	(6,354)			NPB
Miscellaneous Non-Public Expenditures	50890 1510			1,511,584	1,511,584		(100.00)%
Employee Benefits							NPB
Group Insurance	50210 1510	94,848	56,902	50,012	106,914	134,782	26.07%
Social Security	50220 1510	3,255	2,623	(998)	1,625		(100.00)%
Medicare	50225 1510	11,896	7,280	5,973	13,253	11,989	(9.54)%
Louisiana Teacher Retirement	50231 1510	221,476	130,181	95,605	225,786	233,286	3.32%
Workmen's Compensation	50260 1510	6,349	3,974	2,626	6,600	5,310	(0)
NCLB/Culturally Deprived Programs							
Para-professional Salaries	50115 1520	16,255	16,016	9,184	25,200		(100.00)%
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	20					NPB
Social Security	50220 1520						NPB
Medicare	50225 1520	235	232	133	365		(100.00)%
Louisiana Teacher Retirement	50231 1520	4,096	3,972	2,278	6,250		(100.00)%
Workmen's Compensation	50260 1520	115	114	65	179		(100.00)%
Pre-Kindergarten Programs							
Teacher Salaries	50112 1530	585,184	227,436	348,864	576,300	526,700	(8.61)%
Para-professional Salaries	50115 1530	258,186	113,872	130,173	244,045	241,200	(1.17)%
Substitute Teacher Salaries	50123 1530	2,947	10,353	(10,353)			NPB
Other Substitute/Temporary Salaries	50120 1530						NPB
Other Instructional Salaries	50100 1530						NPB
Communications/Postage	50530 1530		384	(384)			
Materials and Supplies	50610 1530	20,197	16,799	(10,053)	6,746	17,250	155.71%
Other Supplies	50600 1530						NPB
Employee Benefits							
Group Insurance	50210 1530	104,159	33,002	61,226	94,228	80,875	(14.17)%
Social Security	50220 1530	197	213	(213)			NPB
Medicare	50225 1530	10,859	4,624	6,643	11,267	10,072	(10.61)%
Louisiana Teacher Retirement	50231 1530	203,557	84,307	98,236	182,543	180,937	(0.88)%
Workmen's Compensation	50260 1530	6,009	2,506	3,011	5,517	4,397	(20.30)%
Total Special Programs		<b>3,069,398</b>	<b>1,643,842</b>	<b>2,852,520</b>	<b>4,496,362</b>	<b>3,491,317</b>	<b>(22.35)%</b>
Total Instruction Expenditures		<b>3,069,398</b>	<b>1,643,842</b>	<b>2,852,520</b>	<b>4,496,362</b>	<b>3,491,317</b>	<b>(22.35)%</b>



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 18

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual 6/30/2022</u>	<u>Actual Through 3/31/2023</u>	<u>Remaining Through 6/30/2023</u>	<u>Final Budget 6/30/2023</u>	<u>Operating Budget 6/30/2024</u>	<u>% Change from 6/30/2023</u>
<b>SUPPORT SERVICES:</b>							
<b>Pupil Support Services:</b>							
Other Pupil Support Service (including parental/ family involvement)							
Guidance Services - All Students							
Guidance Counselor Salaries	50113 2122	\$ 750	\$ 2,546	(2,546)			NPB
Travel Expense Reimbursement	50582 2120		1,527	(1,527)			NPB
Employee Benefits							
Social Security	50220 2120		158	(158)			NPB
Medicare	50225 2120	11	37	(37)			NPB
Louisiana Teacher Retirement	50231 2120	189					NPB
Workmen's Compensation	50260 2120	5	18	(18)			
Supplies							
Other Pupil Support Services							
Supervisor/Coordinator Salaries	50111 2190	64,484	37,918	(28,240)	9,678	70,011	623.40%
Substitute and Other Salaries	50120 2190						NPB
Other Salaries	50100 2190			64,704	64,704		(100.00)%
Purchased Professional and Technical Services	50300 2190			108,100	108,100		(100.00)%
Rental of Equipment							
Travel Expense Reimbursement	50582 2190	23,528	21,489	28,511	50,000	50,000	
Other Purchased Services	50500 2190	2,089	10,959	(6,905)	4,054	12,579	210.29%
Technology-Related Supplies	50615 2190						NPB
Materials & Supplies	50610 2190	115,690	53,285	78,119	131,404	114,725	(12.69)%
Other Materials and Supplies	50600 2190		1,350	(1,350)			NPB
Employee Benefits							
Group Insurance	50210 2190	4,761	2,779	2,121	4,900	4,764	(2.78)%
Social Security	50220 2190			600	600		(100.00)%
Medicare	50225 2190	852	502	576	1,078	935	(13.27)%
Louisiana Teacher Retirement	50231 2190	16,250	9,404	7,878	17,282	16,873	(2.37)%
Workmen's Compensation	50260 2190	458	273	255	528	462	(12.50)%
<b>Total Pupil Support Services</b>		<b>229,068</b>	<b>142,242</b>	<b>250,086</b>	<b>392,328</b>	<b>270,349</b>	<b>(31.09)%</b>
<b>Instructional Staff Services:</b>							
Other Special Programs							
Supervisor/Coordinator Salaries	50111 2214	144,733	88,126	42,915	131,041	145,694	11.18%
Secretary Salaries	50114 2214	66,849	51,784	19,374	71,158	74,616	4.86%
Travel Expense Reimbursement	50582 2214	2,841	1,895	8,105	10,000		(100.00)%
Employee Benefits							
Group Insurance	50210 2214	25,458	16,846	8,281	25,127	24,421	(2.81)%
Medicare	50225 2214	2,733	1,814	1,119	2,933	2,877	(1.91)%
Louisiana Teacher Retirement	50231 2214	53,319	34,697	15,448	50,145	53,096	5.88%
Workmen's Compensation	50260 2214	1,502	993	442	1,435	1,435	
Instruction & Curriculum Development Services							
Specialist Salaries	50113 2220	100,314	58,099	41,055	99,154	107,113	8.03%
Travel Expense Reimbursement	50582 2220	1,723	3,459	(3,459)		1,033	NPB
Employee Benefits							
Group Insurance	50210 2220	8,682	5,067	3,872	8,939	8,687	(2.82)%
Medicare	50225 2220	1,360	787	650	1,437	1,459	1.53%
Louisiana Teacher Retirement	50231 2220	25,279	14,409	10,181	24,590	25,815	4.98%
Workmen's Compensation	50260 2220	712	413	291	704	707	0
Special Programs							
Staff Instructor Salaries	50112 2234	429,703	250,066	195,334	445,400	469,100	5.32%
Substitutes and Other Salaries	50100 2234	137					
Stipend Pay	50150 2234	4,817					NPB
Purchased Professional and Technical Services	50300 2234	780	1,375	1,375	2,750	25,360	822.18%
Travel Expense Reimbursement	50582 2234	39,354	36,460	103,769	140,229	54,200	(61.35)%
Other Purchased Services	50500 2234			153,700	153,700		(100.00)%
Technology Related Supplies	50615 2234						NPB
Materials and Supplies	50610 2234			5,000	5,000	5,000	
Other Supplies	50600 2234	5,621	1,317	(1,317)			NPB
Employee Benefits							
Group Insurance	50210 2234	41,677	23,486	20,140	43,626	46,990	7.71%
Social Security	50220 2234						NPB

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2024

Schedule 18

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

DESCRIPTION	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
Medicare	50225 2234	\$ 5,612	\$ 3,279	\$ 3,180	\$ 6,459	\$ 6,106	(5.47)%
Louisiana Teacher Retirement	50231 2234	109,534	61,922	48,535	110,457	97,704	(11.55)%
Workmen's Compensation	50260 2234	3,086	1,775	1,388	3,163	2,619	(17.20)%
Technology-Related Supplies	50615 2290	870	2,654	(2,654)			NPB
Other Materials and Supplies	50610 2290	6,863	9,759	241	10,000	15,000	50.00%
Other Instructional Staff Services	50895 2234						NPB
<b>Total Instruction Staff Services</b>		<b>1,083,559</b>	<b>670,482</b>	<b>676,965</b>	<b>1,347,447</b>	<b>1,169,032</b>	<b>(13.24)%</b>
<b>Operation and Maintenance of Plant Services</b>							
<b>Operation and Maintenance of Buildings</b>							
Communications (phone/internet/post)	50530 2620	2,032	1,999	(1,999)		1,500	NPB
Care and Upkeep of Equipment	50500 2620			1,500	1,500		
Rental of Equipment and Vehicles	50442 2640	3,356	2,185	7,990	10,175	10,639	4.56%
Other Purchased Property Services	50400 2640	155	425	(425)			NPB
<b>Total Operation and Maintenance of Plant Services</b>		<b>5,543</b>	<b>4,609</b>	<b>7,066</b>	<b>11,675</b>	<b>12,139</b>	<b>3.97%</b>
<b>Student Transportation Services</b>							
<b>Regular Transportation Services</b>							
Bus Driver Salaries	50116 2720	5,164	4,512	4,488	9,000		(100.00)%
Operational Allowance	50583 2720						
Employee Benefits							
Social Security	50220 2720	3					NPB
Medicare	50225 2720	75	65	66	131		(100.00)%
Louisiana School Employee Retirement	50233 2720	1,382	1,245	1,239	2,484		(100.00)%
Workmen's Compensation	50260 2720	441	414	40	454		
<b>Total Student Transportation Services</b>		<b>7,064</b>	<b>6,236</b>	<b>5,833</b>	<b>12,069</b>		<b>(100.00)%</b>
<b>Total Support Service Expenditures</b>		<b>1,325,234</b>	<b>823,570</b>	<b>939,949</b>	<b>1,763,519</b>	<b>1,451,520</b>	<b>(17.69)%</b>
<b>Total Expenditures</b>		<b>4,394,632</b>	<b>2,467,412</b>	<b>3,792,469</b>	<b>6,259,881</b>	<b>4,942,837</b>	<b>(21.04)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>345,472</b>	<b>(609,573)</b>	<b>917,741</b>	<b>308,168</b>	<b>315,280</b>	<b>2.31%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers of Indirect Cost Paid	50933 5200	(345,472)	(140,735)	(167,433)	(308,168)	(315,280)	2.31%
<b>Total Other Financing Sources (Uses)</b>		<b>(345,472)</b>	<b>(140,735)</b>	<b>(167,433)</b>	<b>(308,168)</b>	<b>(315,280)</b>	<b>2.31%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(0)</b>	<b>(750,308)</b>	<b>750,308</b>			<b>NPB</b>
<b>ENDING FUND BALANCE</b>		<b>\$</b>	<b>\$ (750,308)</b>	<b>\$ 750,308</b>	<b>\$</b>		<b>NPB</b>

**LAFOURCHE PARISH SCHOOL BOARD**  
**OPERATING BUDGET**  
**For Fiscal Year Ending June 30, 2024**

Schedule 19

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES FROM:</b>							
<b>FEDERAL SOURCES:</b>							
Restricted - Through State:							
Title II - A - Improving Teacher Quality	44545 0000	\$ 487,745	\$ 353,811	\$ 1,051,889	\$ 1,405,700	\$ 770,421	(45.19)%
<b>Total Revenues</b>		<b>487,745</b>	<b>353,811</b>	<b>1,051,889</b>	<b>1,405,700</b>	<b>770,421</b>	<b>(45.19)%</b>
<b>EXPENDITURES FOR:</b>							
<b>SUPPORT SERVICES:</b>							
<b>Instructional Staff Services:</b>							
Instruction/Curriculum Development Services							
Specialist Salaries	50113 2220	262,434	158,520	111,957	270,477	304,934	12.74%
Benefits							
Group Insurance	50210 2220	11,287	8,738	2,875	11,613	19,932	71.64%
Medicare	50225 2220	3,678	2,190	1,732	3,922	4,154	5.92%
Louisiana Teacher Retirement	50231 2220	48,496	39,313	27,765	67,078	73,491	9.56%
Workers Compensation	50260 2220	1,863	1,126	794	1,920	1,748	(8.96)%
Special Programs							
Staff Instructors	50112 2234						NPB
Stipends	50150 2234	13,196	91,007	(28,127)	62,880	60,000	(4.58)%
Purchased Professional Services	50300 2234		15,884	(884)	15,000	15,000	
Travel Expense Reimbursement	50582 2234	31,342	14,435	(2,176)	12,259	17,907	46.07%
Other Purchased Services	50500 2234	3,850	10,006	68,294	78,300	49,308	(37.03)%
Technology-Related Supplies	50615 2234						NPB
Materials & Supplies	50610 2234						NPB
Miscellaneous Expenditures	50890 2234			680,706	680,706		(100.00)%
Miscellaneous Non-Public Expenditures	50895 2234	63,144	29,282	63,177	92,459	104,499	13.02%
Benefits							
Group Insurance	50210 2234						NPB
Social Security	50220 2234						NPB
Medicare	50225 2234	191	1,320	(408)	912	870	(4.61)%
Louisiana Teacher Retirement	50231 2234	3,114	20,761	(5,167)	15,594	14,460	(7.27)%
Workers Compensation	50260 2234	94	646	(199)	447		(100.00)%
Educational Reimbursement	50240 2234	6,552	3,554	36,655	40,208	50,000	24.35%
<b>Total Instructional Staff Services</b>		<b>449,242</b>	<b>396,781</b>	<b>956,994</b>	<b>1,353,775</b>	<b>716,303</b>	<b>(47.09)%</b>
<b>Total Support Service Expenditures</b>		<b>449,242</b>	<b>396,781</b>	<b>956,994</b>	<b>1,353,775</b>	<b>716,303</b>	<b>(47.09)%</b>
<b>Total Expenditures</b>		<b>449,242</b>	<b>396,781</b>	<b>956,994</b>	<b>1,353,775</b>	<b>716,303</b>	<b>(47.09)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>							
<b>OVER EXPENDITURES</b>		<b>38,504</b>	<b>(42,970)</b>	<b>94,895</b>	<b>51,925</b>	<b>54,118</b>	<b>4.22%</b>

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2024

Schedule 19

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers of Indirect Cost Paid	50933 5200	\$ (38,504)	\$ (24,906)	\$ (27,019)	\$ (51,925)	\$ (54,118)	4.22%
<b>Total Other Financing Sources (Uses)</b>		<b>(38,504)</b>	<b>(24,906)</b>	<b>(27,019)</b>	<b>(51,925)</b>	<b>(54,118)</b>	<b>4.22%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>							
<b>OVER EXPENDITURES</b>		-	<b>(67,876)</b>	<b>67,876</b>	-	-	<b>NPB</b>
<b>ENDING FUND BALANCE</b>							
		\$	\$ (67,876)	\$ 67,876	\$	\$	<b>NPB</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 20

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final</u> <u>Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES:</b>							
<b>FEDERAL SOURCES FROM:</b>							
<b>Restricted - Through State:</b>							
Title III, English as a Second Language	44547 0000	\$ 49,567	\$ 17,596	\$ 21,577	\$ 39,173	\$ -	(100.00)%
<b>Total Revenues</b>		<b>49,567</b>	<b>17,596</b>	<b>21,577</b>	<b>39,173</b>		<b>(100.00)%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
<b>Special Programs:</b>							
English Language Acquisition - Title III							
Teacher	50112 1520	4,674	4,526	(4,526)			NPB
Para-professionals (Aides)	50115 1520		4,365	(2,115)	2,250		(100.00)%
Other Purchased Services	50500 1520	23,012	1,877	21,135	23,012		(100.00)%
Technology-Related Supplies	50615 1520	14,577					NPB
Materials and Supplies	50610 1520	2,475	2,022	8,346	10,368		(100.00)%
Employee Benefits							NPB
Medicare	50225 1520	68	129	(80)	49		(100.00)%
Louisiana Teacher Retirement	50231 1520	1,178	2,205	(1,638)	567		(100.00)%
Workmen's Compensation	50260 1520	33	63	(63)			NPB
<b>Total Special Programs</b>		<b>46,017</b>	<b>15,188</b>	<b>21,058</b>	<b>36,246</b>		<b>(100.00)%</b>
<b>Total Instruction Expenditures</b>		<b>46,017</b>	<b>15,188</b>	<b>21,058</b>	<b>36,246</b>		<b>(100.00)%</b>
<b>SUPPORT SERVICES:</b>							
<b>Pupil Support Services:</b>							
Other Instructional Staff Services							
Other Purchased Services	50500 2190						NPB
Materials and Supplies	50610 2190						NPB
<b>Total Pupil Support Services</b>							<b>NPB</b>
<b>Instructional Staff Services:</b>							
Staff Training - Other Special Programs							
Other Purchased Services	50300 2234		3,000	(3,000)			NPB
<b>Total Instructional Staff Services</b>			<b>3,000</b>	<b>(3,000)</b>			<b>NPB</b>
<b>Total Support Service Expenditures</b>							<b>NPB</b>
<b>Total Expenditures</b>		<b>46,017</b>	<b>18,188</b>	<b>18,058</b>	<b>36,246</b>		<b>(100.00)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>3,550</b>	<b>(592)</b>	<b>3,519</b>	<b>2,927</b>		<b>(100.00)%</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

**Schedule 20**

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final</u> <u>Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers of Indirect Cost Paid	50933 5200	\$ (3,550)	\$ (1,224)	(1,703)	\$ (2,927)		(100.00)%
Total Other Financing Sources (Uses)		<b>(3,550)</b>	<b>(1,224)</b>	<b>(1,703)</b>	<b>(2,927)</b>		<b>(100.00)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>							
			<b>(1,816)</b>	<b>1,816</b>			<b>NPB</b>
<b>ENDING FUND BALANCE</b>							
		<b>\$</b>	<b>\$ (1,816)</b>	<b>\$ 1,816</b>	<b>\$</b>		<b>NPB</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 21

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final</u> <u>Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES:</b>							
<b>FEDERAL SOURCES FROM:</b>							
<b>Restricted - Through State:</b>							
Title III, English as a Second Language	44547 0000	\$ -		\$ -	\$ -	\$ -	NPB
<b>Total Revenues</b>							<b>NPB</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
<b>Special Programs:</b>							
English Language Acquisition - Title III							
Teacher	50112 1520						
Para-professionals (Aides)	50115 1520						
Other Purchased Services	50500 1520						NPB
Technology-Related Supplies	50615 1520						NPB
Materials and Supplies	50610 1520						NPB
Workbooks/Textbooks	50640 1520						
Employee Benefits							
Medicare	50225 1520						
Louisiana Teacher Retirement	50231 1520						
<b>Total Special Programs</b>							<b>NPB</b>
<b>Total Instruction Expenditures</b>							<b>NPB</b>
<b>SUPPORT SERVICES:</b>							
<b>Pupil Support Services:</b>							
Other Instructional Staff Services							
Other Purchased Services	50500 2190						NPB
Materials and Supplies	50610 2190						NPB
<b>Total Pupil Support Services</b>							<b>NPB</b>
<b>Instructional Staff Services:</b>							
Staff Training - Other Special Programs							
Other Purchased Services	50300 2234						NPB
<b>Total Instructional Staff Services</b>							<b>NPB</b>
<b>Total Support Service Expenditures</b>							<b>NPB</b>
<b>Total Expenditures</b>							<b>NPB</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>							<b>NPB</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

**Schedule 21**

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual 6/30/2022</u>	<u>Actual Through 3/31/2023</u>	<u>Remaining Through 6/30/2023</u>	<u>Final Budget 6/30/2023</u>	<u>Operating Budget 6/30/2024</u>	<u>% Change from 6/30/2023</u>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers of Indirect Cost Paid	50933 5200	\$	\$	\$	\$	\$	NPB
Total Other Financing Sources (Uses)							<b>NPB</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>							
							<b>NPB</b>
<b>ENDING FUND BALANCE</b>							
		\$	\$	\$	\$	\$	<b>NPB</b>



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 22

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES FROM:</b>							
<b>FEDERAL SOURCES:</b>							
<b>Restricted - Through State:</b>							
Title IV A Safe and Drug Free Schools	44544 0000	\$ 270,702	\$ 86,367	\$ 425,611	\$ 511,978	\$ 344,392	(32.73)%
<b>Total Revenues</b>		<b>270,702</b>	<b>86,367</b>	<b>425,611</b>	<b>511,978</b>	<b>344,392</b>	<b>(32.73)%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
<b>Special Programs</b>							
<b>NCLB/Culturally Deprived Programs</b>							
Teachers	50112 1510						NPB
Purchased Professional & Technical Services	50300 1510		5,016	(5,016)			NPB
Other Purchased Services	50500 1510	211,727	66,313	94,413	160,726	201,960	25.65%
Technology-Related Supplies	50615 1510	19,994	25,718	(3,387)	22,331	29,255	31.01%
Materials and Supplies	50610 1510	10,697	4,590	11,806	16,396	34,115	108.07%
Other Supplies	50600 1510	3,896	4,438	(4,438)			NPB
Employee Benefits							
Social Security	50220 1510						NPB
Medicare	50225 1510						NPB
Louisiana Teachers Retirement	50231 1510						NPB
<b>Total Special Programs</b>		<b>246,314</b>	<b>106,075</b>	<b>93,378</b>	<b>199,453</b>	<b>265,330</b>	<b>33.03%</b>
<b>Total Instruction Expenditures</b>		<b>246,314</b>	<b>106,075</b>	<b>93,378</b>	<b>199,453</b>	<b>265,330</b>	<b>33.03%</b>
<b>SUPPORT SERVICES:</b>							
<b>Pupil Support Services:</b>							
<b>Instructional Staff Services:</b>							
<b>Special Programs</b>							
Stipends	50150 2234						NPB
Purchased Professional and Technical Services	50300 2234			89,380	89,380	20,000	(77.62)%
Other Purchased Services	50500 2234					34,870	NPB
Materials and Supplies	50610 2234						NPB
Other Supplies	50600 2234	5,000					NPB
Miscellaneous Non-Public Expenditures	50895 2234			200,864	200,864		(100.00)%
Employee Benefits							
Medicare	50225 2234						NPB
Louisiana Teacher Retirement	50231 2234						NPB
<b>Total Instruction Staff Services</b>		<b>5,000</b>		<b>290,244</b>	<b>290,244</b>	<b>54,870</b>	<b>(81.10)%</b>
<b>Total Support Service Expenditures</b>		<b>5,000</b>		<b>290,244</b>	<b>290,244</b>	<b>54,870</b>	<b>(81.10)%</b>
<b>Total Expenditures</b>		<b>251,314</b>	<b>106,075</b>	<b>383,622</b>	<b>489,697</b>	<b>320,200</b>	<b>(34.61)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>19,388</b>	<b>(19,708)</b>	<b>41,989</b>	<b>22,281</b>	<b>24,192</b>	<b>8.58%</b>

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2024

Schedule 22

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers of Indirect Cost Paid	50933 5200	\$ (19,388)	\$ (6,010)	\$ (16,271)	\$ (22,281)	\$ (24,192)	8.58%
Total Other Financing Sources (Uses)		<b>(19,388)</b>	<b>(6,010)</b>	<b>(16,271)</b>	<b>(22,281)</b>	<b>(24,192)</b>	<b>8.58%</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			<b>(25,718)</b>	<b>25,718</b>			<b>NPB</b>
ENDING FUND BALANCE			<b>\$ (25,718)</b>	<b>\$ 25,718</b>		<b>\$</b>	<b>NPB</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 23

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

DESCRIPTION	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
<b>REVENUES FROM:</b>							
<b>FEDERAL SOURCES:</b>							
Restricted - Through State:							
Title I - Part C - Migrant	44542 0000	\$ 154,938	\$ 59,149	\$ 55,283	\$ 114,432	\$ 124,496	8.79%
<b>Total Revenues</b>		<b>154,938</b>	<b>59,149</b>	<b>55,283</b>	<b>114,432</b>	<b>124,496</b>	<b>8.79%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
Special Programs:							
NCLB/Culturally Deprived Programs							
Teacher Salaries	50112 1510	3,672				25,000	NPB
Para-professional Salaries	50115 1510	1,733	142	40,178	40,320		
Other Purchased Services	50500 1510	7,440	50	(50)		11,345	NPB
Technology-Related Supplies	50615 1510						NPB
Materials and Supplies	50610 1510	14,139	3,228	(3,228)		25,000	NPB
Other Supplies	50600 1510						
Miscellaneous	50890 1510						
Employee Benefits							
Social Security	50220 1510						NPB
Medicare	50225 1510	78	2	(2)		363	NPB
Louisiana Teacher Retirement	50231 1510	1,362	35	(35)		6,025	NPB
Workers Compensation	50260 1510	38	1	(1)		178	
NCLB/Culturally Deprived Programs							
Para-professional Salaries	50115 1520	54,615	29,879	(29,879)			NPB
Technology-Related Supplies	50615 1520	4,904	1,236	(1,236)			
Employee Benefits							
Social Security	50220 1520	3,076	1,721	(1,721)			NPB
Medicare	50225 1520	792	433	152	585		(100.00)%
Louisiana Teacher Retirement	50231 1520	1,261	525	9,636	10,161		(100.00)%
Workers Compensation	50260 1520	388	212	74	286		(100.00)%
<b>Total Special Programs</b>		<b>93,497</b>	<b>37,466</b>	<b>13,886</b>	<b>51,352</b>	<b>67,911</b>	<b>32.25%</b>
<b>Total Instruction Expenditures</b>		<b>93,497</b>	<b>37,466</b>	<b>13,886</b>	<b>51,352</b>	<b>67,911</b>	<b>32.25%</b>
<b>SUPPORT SERVICES:</b>							
Pupil Support Services:							
family involvement)							
Other Purchase Services	50500 2190						NPB
Materials and Supplies	50610 2190						NPB
<b>Total Pupil Support Services</b>							<b>NPB</b>
Instructional Staff Services:							
Improvement of Instructional Services - Other Special Programs							
Supervisor/Coordinator Salaries	50111 2214	35,129	19,842	16,219	36,061	36,054	(0.02)%
Other Salaries	50100 2214		1,195	(1,195)			NPB
Travel Expense Reimbursement	50582 2214	2,862	4,790	(4,790)			NPB
Employee Benefits							
Group Insurance	50210 2214	2,350	1,372	1,369	2,741	2,352	(14.19)%
Social Security	50220 2214		74	(74)			NPB
Medicare	50225 2214	492	295	228	523	506	(3.25)%
Louisiana Teacher Retirement	50231 2214	8,852	4,921	4,166	9,087	8,689	(4.38)%
Workers Compensation	50260 2214	249	149	107	256	239	(0)
Instructional Staff Training - Other Programs							
Travel Expense Reimbursement	50582 2234						NPB

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 23

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
Other Instructional Staff Services							
Purchased Professional & Technical Services	50300 2290	\$	\$ 150	\$ (150)	\$	\$	NPB
Supplies	50610 2290						
Technology-Related Supplies	50615 2290						
<b>Total Instructional Staff Services</b>		<b>49,935</b>	<b>32,788</b>	<b>15,880</b>	<b>48,668</b>	<b>47,840</b>	<b>(1.70)%</b>
<b>Student Transportation Services:</b>							
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							
<b>Total Support Service Expenditures</b>		<b>49,935</b>	<b>32,788</b>	<b>15,880</b>	<b>48,668</b>	<b>47,840</b>	<b>(1.70)%</b>
<b>Total Expenditures</b>		<b>143,432</b>	<b>70,254</b>	<b>29,766</b>	<b>100,020</b>	<b>115,751</b>	<b>15.73%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>11,506</b>	<b>(11,105)</b>	<b>25,517</b>	<b>14,412</b>	<b>8,745</b>	<b>(39.32)%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers of Indirect Cost Paid	50933 5200	(11,506)	(4,126)	(10,286)	(14,412)	(8,745)	(39.32)%
<b>Total Other Financing Sources (Uses)</b>		<b>(11,506)</b>	<b>(4,126)</b>	<b>(10,286)</b>	<b>(14,412)</b>	<b>(8,745)</b>	<b>(39.32)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			<b>(15,231)</b>	<b>15,231</b>			<b>NPB</b>
<b>ENDING FUND BALANCE</b>		<b>\$</b>	<b>\$ (15,231)</b>	<b>\$ 15,231</b>	<b>\$</b>	<b>\$</b>	<b>NPB</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 24

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES from:</b>							
<b>FEDERAL SOURCES:</b>							
<b>Restricted - Through State</b>							
IDEA Part B	44531 0000	\$ 3,536,177	\$ 2,301,410	\$ 1,635,281	\$ 3,936,691	\$ 3,161,591	(19.69)%
<b>Total Restricted - Through State</b>		<b>3,536,177</b>	<b>2,301,410</b>	<b>1,635,281</b>	<b>3,936,691</b>	<b>3,161,591</b>	<b>(19.69)%</b>
<b>Total Revenues</b>		<b>3,536,177</b>	<b>2,301,410</b>	<b>1,635,281</b>	<b>3,936,691</b>	<b>3,161,591</b>	<b>(19.69)%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
<b>Special Education Programs</b>							
<b>Special Needs (Including Summer and Pre-School)</b>							
Teacher Salaries	50112 1210	121,573	70,008	56,997	127,005	130,272	2.57%
Para-professionals (Aides)	50115 1210	1,549	397	(397)			
Salaries	50119 1210						
Purchased Professional and Technical Services	50300 1210	30,092	21,139	26,261	47,400		(100.00)%
Travel Expense Reimbursement	50582 1210	4,380	3,367	(3,367)		5,119	NPB
Other Purchased Services	50500 1210	806,300	532,714	5,525	538,239	601,088	11.68%
Technology-Related Supplies	50615 1210	148,252	57,589	(57,589)			NPB
Materials and Supplies	50610 1210	35,440	31,299	(12,096)	19,203	86,937	352.73%
Other Materials and Supplies	50600 1210	28,036	16,744	(16,744)			NPB
Miscellaneous	50800 1212			682,565	682,565		(100.00)%
<b>Employee Benefits</b>							
Group Insurance	50210 1210	15,108	6,289	7,947	14,236	11,019	(22.60)%
Social Security	50220 1210						NPB
Medicare	50225 1210	1,610	914	746	1,660	1,697	2.23%
Louisiana Teacher Retirement	50231 1210	24,698	11,491	9,901	21,392	20,665	(3.40)%
Louisiana School Employee Retirement	50233 1210	211	74	(74)		127	NPB
Workmen's Compensation	50260 1210	876	500	369	869	836	(3.80)%
<b>Gifted and Talented Programs</b>							
Materials and Supplies	50610 1220						NPB
<b>Total Special Education Programs</b>		<b>1,218,126</b>	<b>752,524</b>	<b>700,045</b>	<b>1,452,569</b>	<b>857,760</b>	<b>(40.95)%</b>
<b>Other Education:</b>							
<b>After School Programs - Exclude Special Education</b>							
Teacher Salaries	50112 1460						NPB
Para-professionals (Aides)	50115 1460						NPB
Travel Expense Reimbursement	50582 1460	18	48	(48)			
<b>Employee Benefits</b>							
Medicare	50225 1460						NPB
Louisiana Teacher Retirement	50231 1460						NPB
<b>Summer School Programs - Exclude Special Education</b>							
Teacher Salaries	50112 1470	5,257	828	(828)			NPB
<b>Employee Benefits</b>							
Social Security	50220 1470						NPB
Medicare	50225 1470	76	12	(12)			NPB
Louisiana Teacher Retirement	50231 1470	1,302	205	(205)			NPB
Workmen's Compensation	50260 1470	37	6	(6)			
<b>Total Other Education Programs</b>		<b>6,690</b>	<b>1,099</b>	<b>(1,099)</b>			<b>NPB</b>
<b>Total Instruction</b>		<b>1,224,817</b>	<b>753,623</b>	<b>698,946</b>	<b>1,452,569</b>	<b>857,760</b>	<b>(40.95)%</b>
<b>SUPPORT SERVICES:</b>							
<b>Pupil Support Services:</b>							
<b>Attendance and Social Work Services</b>							

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 24

**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>6/30/2022</u>	<u>3/31/2023</u>	<u>Through 6/30/2023</u>	<u>6/30/2023</u>	<u>6/30/2024</u>	<u>from 6/30/2023</u>
Social Worker Salaries	50113 2113	\$ 33,208	\$ 13,923	7,313	\$ 21,236	\$ 22,478	5.85%
Travel Expense Reimbursement	50582 2110						NPB
Employee Benefits							
Group Insurance	50210 2110	4,336	1,114	1,030	2,144	1,919	(10.49)%
Medicare	50225 2110	375	187	96	283	304	7.42%
Louisiana Teacher Retirement	50231 2110	7,376	3,508	1,760	5,268	5,420	2.89%
Workmen's Compensation	50260 2110	196	99	47	146	149	2.05%
Health Services - All Students							
Nurse Salaries	50118 2130	65,476	39,665	199,281	238,946	84,650	(64.57)%
Other Salaries	50100 2130	78,313	40,462	85,314	125,776	100,224	(20.32)%
Travel Expense Reimbursement	50582 2130	366	545	(545)			NPB
Other Purchased Services	50500 2130	709					NPB
Materials and Supplies	50610 2130		143	(143)			NPB
Employee Benefits							
Group Insurance	50210 2130	12,721	7,977	18,542	26,519	19,906	(24.94)%
Medicare	50225 2130	1,876	1,031	1,471	2,502	2,393	(4.36)%
Louisiana Teacher Retirement	50231 2130	27,756	15,477	25,044	40,521	35,608	(12.12)%
Workmen's Compensation	50260 2130	1,021	569	413	982	1,035	5.40%
Educational Assessments - Special Needs							
Supervisor/Coordinator Salaries	50111 2140	322,384	197,151	140,249	337,400	505,100	49.70%
Psychologist Salary	50113 2143	67,556	43,150	27,004	70,154	67,339	(4.01)%
Educational Diagnosticians	50113 2145	30,540	12,410	14,712	27,122	22,772	(16.04)%
Clerical Secretarial Salaries	50114 2140	107,670	69,417	57,119	126,536	69,800	(44.84)%
Travel Expense Reimbursement	50582 2140	4,289	6,267	(6,267)			NPB
Other Purchased Services	50500 2140	4,647	2,879	(2,879)			NPB
Materials and Supplies	50610 2140	21,266	10,453	(10,453)			NPB
Employee Benefits							
Group Insurance	50210 2140	71,121	40,752	34,772	75,524	79,735	5.58%
Medicare	50225 2140	6,548	4,035	2,928	6,963	8,475	21.71%
Louisiana Teacher Retirement	50231 2140	109,097	65,055	49,758	114,813	144,665	26.00%
Workmen's Compensation	50260 2140	3,750	2,287	1,572	3,859	3,378	(12.46)%
Speech Pathology and Audiology - Special Needs							
Supervisor/Coordinator Salaries	50111 2151	20,294	12,745	9,104	21,849	26,605	21.77%
Speech Therapist Salaries	50113 2152	98,914	51,983	49,837	101,820	96,090	(5.63)%
Audio Therapists (Hearing Impaired)	50113 2153	6,403	3,527	2,737	6,264	6,678	6.61%
Educational/Sign Language Interpreter Salaries	50119 2154						NPB
Other Salaries - Speech Pathology and Audio	50100 2150						NPB
Repairs and Maintenance Services	50430 2150		1,299	(299)	1,000		(100.00)%
Travel Expense Reimbursement	50582 2150						NPB
Other Purchased Services	50500 2150		3,635	(3,635)			NPB
Materials and Supplies	50610 2150	16,662	1,914	(1,914)			NPB
All Other Equipment	50730 2150						NPB
Employee Benefits							
Group Insurance	50210 2150	15,463	4,694	10,156	14,850	6,046	(59.29)%
Medicare	50225 2150	1,630	917	741	1,658	1,789	7.90%
Louisiana Teacher Retirement	50231 2150	31,665	16,952	15,271	32,223	31,182	(3.23)%
Workmen's Compensation	50260 2150	889	485	409	894	838	(6.26)%
Special Needs							
Occupational Therapist	50113 2161	8,142	3,730	6,181	9,911	10,005	0.95%
Physical Therapist	50113 2166	3,571	2,324	1,661	3,985	1,191	(70.11)%
Travel Expense Reimbursement	50582 2160	37					NPB
Other Purchased Services	50500 2160						NPB
Materials and Supplies	50610 2160	26,849	20,058	(20,058)			NPB
Employee Benefits							
Group Insurance	50210 2160	1,035	546	687	1,233	927	(24.82)%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 24

**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>6/30/2022</u>	<u>3/31/2023</u>	<u>Through</u> <u>6/30/2023</u>	<u>6/30/2023</u>	<u>6/30/2024</u>	<u>from</u> <u>6/30/2023</u>
Medicare	50225 2160	\$ 154	\$ 78	105	\$ 183	\$ 150	(18.03)%
Louisiana Teacher Retirement	50231 2160	2,952	1,501	1,945	3,446	2,701	(21.62)%
Workmen's Compensation	50260 2160	83	43	54	97	76	(21.65)%
Other Pupil Support Services							
Other Salaries	50100 2190	161,175	107,923	(107,923)		193,999	NPB
Travel Expense Reimbursement	50582 2190	1,293	1,392	(1,392)	-		
Materials and Supplies	50610 2190	73,232	7,970	(7,970)			NPB
Employee Benefits							
Group Insurance	50210 2190	13,994	8,834	5,167	14,000	14,002	0.01%
Medicare	50225 2190	2,141	1,445	770	2,215	2,615	18.06%
Louisiana Teacher Retirement	50231 2190	40,616	26,765	14,504	41,269	46,753	13.29%
Workmen's Compensation	50260 2190	1,144	766	379	1,145	1,182	3.23%
Total Pupil Support Services		<b>1,510,935</b>	<b>860,082</b>	<b>624,654</b>	<b>1,484,736</b>	<b>1,618,179</b>	<b>8.99%</b>
<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	88,978	68,828	24,545	93,373	100,006	7.10%
Travel Expense Reimbursement	50582 2212	2,300	6,825	(6,825)			NPB
Other Purchased Services	50500 2212	43,404	44,646	(23,146)	21,500	3,640	(83.07)%
Technology-Related Supplies	50615 2212	18,806	3,386	(3,386)		1,950	NPB
Materials and Supplies	50610 2212						NPB
Miscellaneous	50800 2212						NPB
Employee Benefits							
Group Insurance	50210 2210	4,429	2,876	959	3,835	3,836	0.03%
Medicare	50225 2210	1,659	1,248	61	1,309	1,406	7.41%
Louisiana Teacher Retirement	50231 2210	30,210	21,501	1,656	23,157	24,103	4.09%
Workmen's Compensation	50260 2210	850	628	16	644	664	3.11%
Staff Training - Special Needs							
Staff Instructors	50112 2232	37,872	21,901	17,974	39,875	40,800	2.32%
Stipends	50150 2232	35,603	19,570	(19,570)			
Social Security	50220 2231	15					
Purchased Professional/Technical Services	50300 2232	81,018	149,828	37,172	187,000	156,500	(16.31)%
Travel Expense Reimbursement	50582 2232	42,987	56,117	113,883	170,000	100,000	(41.18)%
Other Purchased Services	50500 2232	14,941		3,100	3,100	8,882	186.52%
Materials and Supplies	50610 2232	5,734					NPB
Other Supplies	50600 2232	934	659	(659)			NPB
Employee Benefits							
Group Insurance	50210 2232	4,578	2,000	2,581	4,581	3,432	(25.08)%
Medicare	50225 2232	562	283	239	522	533	2.11%
Louisiana Teacher Retirement	50231 2232	8,498	3,464	3,052	6,516	6,297	(3.36)%
Workmen's Compensation	50260 2232	301	156	118	274	268	(2.19)%
Total Instructional Staff Services		<b>423,678</b>	<b>403,915</b>	<b>151,771</b>	<b>555,686</b>	<b>452,317</b>	<b>(18.60)%</b>
<u>Operation and Maintenance of Plant Services</u>							
Care and Upkeep of Equipment							
Rental of Equipment and Vehicles	50442 2640	8,567	7,940	12,060	20,000	11,250	(43.75)%
Other Purchased Property Services	50400 2640	474	965	(965)			NPB
Total Operation and Maintenance of Plant Services		<b>9,041</b>	<b>8,905</b>	<b>11,095</b>	<b>20,000</b>	<b>11,250</b>	<b>(43.75)%</b>
<u>Student Transportation Services:</u>							
Special Needs Transportation							
Para-professionals (Aides)	50115 2730	2,850	1,262	(1,262)			
Bus Driver Salaries	50116 2730	87,650	75,468	44,532	120,000		(100.00)%

LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024

Schedule 24

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual</u> <u>Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>	
Operational Allowance	50583 2730	\$ -					NPB	
Employee Benefits								
Group Insurance	50210 2730						NPB	
Social Security	50220 2730	88	32	(32)			NPB	
Medicare	50225 2730	1,312	1,112	(1,112)			NPB	
Louisiana Teacher Retirement	50231 2730	732	1,620	(1,620)			NPB	
Louisiana School Employee Retirement	50233 2730	23,065	18,473	(18,473)			NPB	
Workmen's Compensation	50260 2730	7,869	6,856	(6,856)			NPB	
Total Student Transportation Services		<b>123,565</b>	<b>104,823</b>	<b>15,177</b>	<b>120,000</b>		<b>(100.00)%</b>	
Total Support Service Expenditures		<b>2,067,219</b>	<b>1,377,725</b>	<b>802,697</b>	<b>2,180,422</b>	<b>2,081,746</b>	<b>(4.53)%</b>	
Total Expenditures		<b>3,292,036</b>	<b>2,131,348</b>	<b>1,501,643</b>	<b>3,632,991</b>	<b>2,939,506</b>	<b>(19.09)%</b>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			<b>244,141</b>	<b>170,062</b>	<b>133,638</b>	<b>303,700</b>	<b>222,085</b>	<b>(26.87)%</b>
OTHER FINANCING SOURCES (USES):								
Transfers of Indirect Cost Paid	50933 5200	(244,141)	(171,787)	(131,913)	(303,700)	(222,085)	(26.87)%	
Total Other Financing Sources (Uses)		<b>(244,141)</b>	<b>(171,787)</b>	<b>(131,913)</b>	<b>(303,700)</b>	<b>(222,085)</b>	<b>(26.87)%</b>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			<b>(1,725)</b>	<b>1,725</b>			<b>NPB</b>	
ENDING FUND BALANCE			<b>\$ (1,725)</b>	<b>\$ 1,725</b>	<b>\$</b>	<b>\$</b>	<b>NPB</b>	



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 25

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES FROM:</b>							
<b>FEDERAL SOURCES:</b>							
Restricted - Through State							
IDEA Preschool	44532 0000	\$ 100,247	\$ 154,416	\$ 189,055	\$ 343,471	\$ 248,223	(27.73)%
<b>Total Revenues</b>		<b>100,247</b>	<b>154,416</b>	<b>189,055</b>	<b>343,471</b>	<b>248,223</b>	<b>(27.73)%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
Special Education Programs							
Special Needs (Including Summer and Pre-School							
Travel Expense Reimbursement	50582 1210	4,082	4,599	(4,297)	302		(100.00)%
Materials and Supplies	50600 1210	560	57	(57)		14,397	
<b>Total Special Education Programs</b>		<b>4,642</b>	<b>4,657</b>	<b>(4,355)</b>	<b>302</b>	<b>14,397</b>	<b>4,667.22%</b>
Special Programs:							
Pre-Kindergarten Programs							
Other Salaries	50100 1530						NPB
Repairs and Maintenance Services	50430 1530						NPB
Travel Expense Reimbursement	50582 1530	97	110	(110)			NPB
Other Purchased services	50500 1530	3,585					NPB
Technology-Related Supplies	50615 1530		18,636	(18,636)			NPB
Materials and Supplies	50610 1530						NPB
Other Supplies	50600 1530		22,028	(22,028)			NPB
Technology-Related Hardware	50734 1530						NPB
Miscellaneous	50890 1530			188,779	188,779	30,070	(84.07)%
Employee Benefits							
Social Security	50220 1530						NPB
Medicare	50225 1530						NPB
Workers Compensation	50260 1530						
Louisiana School Employees Retirement	50233 1530						NPB
<b>Total Special Programs</b>		<b>3,682</b>	<b>40,774</b>	<b>148,005</b>	<b>188,779</b>	<b>30,070</b>	<b>(84.07)%</b>
<b>Total Instruction</b>		<b>8,324</b>	<b>45,430</b>	<b>143,651</b>	<b>189,081</b>	<b>44,467</b>	<b>(76.48)%</b>
<b>SUPPORT SERVICES:</b>							
Pupil Support Services:							
Health Services - All Students							
Materials and Supplies	50610 2130						NPB
Educational Assessments - Special Needs							
Other Salaries	50100 2140	4,148	4,872	(615)	4,257	6,784	
Materials and Supplies	50610 2140						NPB
Speech Pathology & Audiology							
Supervisor/Coordinator Salaries	50111 2150	11,442	5,462	3,902	9,364	11,402	21.76%
Materials and Supplies	50610 2150						NPB
Employee Benefits							
Group Insurance	50210 2150	1,438	916	556	1,472	1,475	0.20%
Medicare	50225 2150	204	135	85	220	242	10.00%
Louisiana Teacher Retirement	50231 2150	3,940	2,574	1,584	4,158	4,384	5.44%
Workers Compensation	50260 2150	111	73	43	116	121	4.31%

**LAFOURCHE PARISH SCHOOL BOARD**  
**OPERATING BUDGET**  
**For Fiscal Year Ending June 30, 2024**

Schedule 25

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
Occupational Therapy and Related Services							
Materials and Supplies	50610 2160	\$ 660	\$ 102	(102)	\$ -	\$ -	NPB
Other Pupil Support Services							
Clerical/Secretarial Salaries	50114 2190			27,115	27,115	62,520	130.57%
Other Salaries	50100 2190	35,239	46,141	(6,599)	39,542	42,881	8.44%
Materials and Supplies	50610 2190	343	187	(187)			NPB
Employee Benefits							
Group Insurance	50210 2190	4,197	7,318	3,156	10,474	15,300	46.08%
Medicare	50225 2190	445	565	220	785	1,343	71.08%
Louisiana Teacher Retirement	50231 2190	8,880	11,443	4,309	15,752	25,403	61.27%
Workers Compensation	50260 2190	250	328	(78)	250	477	90.80%
<b>Total Pupil Support Services</b>		<b>71,297</b>	<b>80,114</b>	<b>33,391</b>	<b>113,505</b>	<b>172,332</b>	<b>51.83%</b>
<b>Instructional Staff Services:</b>							
Special Education Programs - Special Needs							
Supervisor and Coordinator Salaries	50111 2212	9,694	7,495	2,498	9,993	10,707	7.15%
Employee Benefits							
Group Insurance	50210 2212	554	357	119	476	478	0.42%
Medicare	50225 2212	131	104	35	139	150	7.91%
Louisiana Teacher Retirement	50231 2212	2,443	1,859	619	2,478	2,581	4.16%
Workers Compensation	50260 2212	69	53	16	69	71	2.90%
Staff Training - Special Needs							
Purchased Professional and Technical Services	50300 2232	795					NPB
Travel Expense Reimbursement	50582 2232		315	1,685	2,000		(100.00)%
<b>Total Instructional Staff Services</b>		<b>13,686</b>	<b>10,184</b>	<b>4,971</b>	<b>15,155</b>	<b>13,987</b>	<b>(7.71)%</b>
<b>Student Transportation Services:</b>							
Special Needs Transportation							
Bus Driver Salaries	50116 2730		247	(247)			NPB
Employee Benefits							
Medicare	50225 2730		4	(4)			NPB
Louisiana Teacher Retirement	50231 2730		68	(68)			NPB
Workers Compensation	50260 2730		22	(22)			
<b>Total Student Transportation Services</b>			<b>341</b>	<b>(341)</b>			<b>NPB</b>
<b>Central Services:</b>							
Personnel (Human Resources) Services							
Fingerprinting and Background Check	50339 2830						NPB
<b>Total Central Services</b>							<b>NPB</b>
<b>Total Support Service Expenditures</b>		<b>84,983</b>	<b>90,638</b>	<b>38,022</b>	<b>128,660</b>	<b>186,319</b>	<b>44.82%</b>
<b>Total Expenditures</b>		<b>93,307</b>	<b>136,069</b>	<b>181,672</b>	<b>317,741</b>	<b>230,786</b>	<b>(27.37)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>							
<b>OVER EXPENDITURES</b>		<b>6,940</b>	<b>18,347</b>	<b>7,383</b>	<b>25,730</b>	<b>17,437</b>	<b>(32.23)%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers of Indirect Cost Paid	50933 5200	(6,940)	(11,197)	(14,533)	(25,730)	(17,437)	(32.23)%
<b>Total Other Financing Sources (Uses)</b>		<b>(6,940)</b>	<b>(11,197)</b>	<b>(14,533)</b>	<b>(25,730)</b>	<b>(17,437)</b>	<b>(32.23)%</b>

LAFOURCHE PARISH SCHOOL BOARD  
 OPERATING BUDGET  
 For Fiscal Year Ending June 30, 2024

Schedule 25

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$	\$ 7,150	\$ (7,150)	\$	\$	NPB
ENDING FUND BALANCE		\$	\$ 7,150	\$ (7,150)	\$	\$	NPB

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 26

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
<b>REVENUES FROM:</b>							
<b>FEDERAL SOURCES:</b>							
Restricted - Through State							
Career and Technical Education	44510 0000	\$ 213,003	\$ 81,255	\$ 82,914	\$ 164,169	\$ 184,725	12.52%
Other Special Education Programs	44535 0000						
Other Restricted Grants through State	44590 0000	656,137	121,712	342,623	464,335	235,283	(49.33)%
<b>Total Revenues</b>		<b>869,140</b>	<b>202,967</b>	<b>425,537</b>	<b>628,504</b>	<b>420,008</b>	<b>(33.17)%</b>
<b>EXPENDITURES FOR:</b>							
<b>INSTRUCTION:</b>							
Regular Programs							
Purchased Professional and Technical Services	50300 1100						NPB
Other Purchased Services	50500 1100						NPB
Materials and Supplies	50600 1100	\$295,191		170,266	170,266		
Miscellaneous	50800 1100	\$44,860		46,521	46,521		
<b>Total Regular Education</b>		<b>340,051</b>		<b>216,787</b>	<b>216,787</b>		<b>(100.00)%</b>
Career and Technical Education Programs							
Repairs and Maintenance Services	50430 1300						NPB
Travel Expense Reimbursement	50582 1300		100	(100)			NPB
Other Purchased Services	50500 1300	68,817	8,195	18,803	26,998	27,512	1.90%
Technology-Related Supplies	50615 1300		10,028	1,243	11,271		(100.00)%
Materials and Supplies	50610 1300	33,136	3,160	34,163	37,323	12,899	(65.44)%
Textbooks/Workbooks	50642 1300	21,220					NPB
Other Equipment	50600 1300					23,320	NPB
<b>Total Vocational Education</b>		<b>123,173</b>	<b>21,483</b>	<b>54,109</b>	<b>75,592</b>	<b>63,731</b>	<b>(15.69)%</b>
Other Education:							
After School Programs - Exclude Special Education							
Teachers	50112 1460			21,600	21,600	23,514	8.86%
Para-professionals (Aides)	50115 1460			5,400	5,400		(100.00)%
Employee Benefits							
Group Insurance	50220 1460						NPB
Medicare	50225 1460			391	391		(100.00)%
Louisiana Teacher Retirement	50231 1460			7,020	7,020		(100.00)%
Materials and Supplies	50610 1470						
<b>Total Other Education</b>				<b>34,411</b>	<b>34,411</b>	<b>23,514</b>	<b>(31.67)%</b>
Special Programs:							
Pre-Kindergarten Programs							
Teacher Salaries	50112 1530		17,538	25,762	43,300	99,600	130.02%
Para-professional Salaries	50115 1530		22,507	41,558	64,065	46,530	(27.37)%
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	1,038					NPB
Other Purchased Services	50500 1530	775		652	652	5,634	764.11%
Materials and Supplies	50610 1530			46,521	46,521		(100.00)%
Other Supplies	50600 1530	39,456					NPB
Miscellaneous	50800 1530			(153,008)	(153,008)	(214,040)	39.89%
Employee Benefits							
Group Insurance	50210 1530		163	17,245	17,408	6,689	(61.58)%
Social Security	50220 1530						NPB
Medicare	50225 1530		571	810	1,381	2,025	46.63%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 26

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
Workers Compensation	50260 1530	\$ -	\$ 284	\$ (57)	\$ 227	\$ 505	122.47%
Louisiana Teacher Retirement	50231 1530		9,931	16,696	26,627	35,220	32.27%
<b>Total Special Programs</b>		<b>41,269</b>	<b>50,995</b>	<b>(3,822)</b>	<b>47,173</b>	<b>(17,837)</b>	<b>(137.81)%</b>
<b>Total Instruction Expenditures</b>		<b>504,492</b>	<b>72,479</b>	<b>301,484</b>	<b>373,963</b>	<b>69,408</b>	<b>(81.44)%</b>
<b>SUPPORT SERVICES:</b>							
<b>Pupil Support Services:</b>							
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		493	615	1,108	517	(53.34)%
Teacher Salaries	50112 2190		263	2,278	2,540	3,960	
Other Therapists/Counselors	50113 2190	67,180	52,776	(51,726)	1,050	44,400	4,128.57%
Other Salaries	50100 2190	27,983	17,932	18,763	36,695	35,049	(4.49)%
Purchased Professional and Technical Services	50300 2190	1,875	1,500	(500)	1,000	5,000	400.00%
Travel Expense Reimbursement	50582 2190	12,644		22,298	22,298		(100.00)%
Other Purchased Services	50500 2190	580	4,697	(4,697)		7,821	
Materials and Supplies	50610 2190	37,440	1,634	(1,634)		7,985	NPB
Miscellaneous	50890 2190						NPB
Employee Benefits							
Group Insurance	50210 2190	4,761	2,779	5,990	8,769	4,899	(44.13)%
Social Security	50220 2190	4,104	3,280	(2,536)	744	4,141	456.59%
Medicare	50225 2190	1,336	1,012	(412)	600	1,558	159.67%
Workers Compensation	50260 2190	674	458	(259)	199	763	283.42%
Louisiana Teacher Retirement	50231 2190	7,233	4,539	3,111	7,650	9,799	28.09%
<b>Total Pupil Support Services</b>		<b>165,809</b>	<b>91,360</b>	<b>(8,707)</b>	<b>82,653</b>	<b>125,892</b>	<b>52.31%</b>
<b>Instructional Staff Services:</b>							
Improvement of Instructional Services - Other Special Programs							
Other Salaries	50100 2214	21,575	15,189	18,411	33,600	54,631	62.59%
Employee Benefits							
Group Insurance	50210 2214		12	(12)		98	NPB
Social Security	50220 2214						NPB
Medicare	50225 2214	313	220	267	487	793	62.83%
Louisiana Teacher Retirement	50231 2214	\$5,437	\$3,767	4,566	\$8,333	\$13,166	58.00%
Workers Compensation	50260 2214	153	108	131	239	178	(25.52)%
Improvement of Instructional Services - Career and Technical Education							
Purchased Professional/Technical Services	50300 2215	10,000	5,000	4,999	9,999	19,998	100.00%
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	24,124					NPB
Staff Training - Other Special Programs							
Travel Expense Reimbursement	50582 2234		452	4,348	4,800	3,000	(37.50)%
Staff Training - Career and Technical Programs							
Director/Supervisor Salaries	50111 2235	58,284	37,395	14,825	52,220	67,343	28.96%

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 26

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

<u>DESCRIPTION</u>	<u>Account #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Actual Through</u> <u>3/31/2023</u>	<u>Remaining</u> <u>Through</u> <u>6/30/2023</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating</u> <u>Budget</u> <u>6/30/2024</u>	<u>% Change</u> <u>from</u> <u>6/30/2023</u>
Travel Expense Reimbursement	50582 2235	\$ 2,980	\$ 3,546	\$ 2,454	\$ 6,000	\$ 11,500	91.67%
Employee Benefits							
Social Security	50210 2235	3,927	2,501	3,145	5,646	4,288	(24.05)%
Medicare	50225 2235	794	521	173	694	940	35.45%
Louisiana Teacher Retirement	50231 2235	14,830	9,274	3,677	12,951	16,230	25.32%
Workers Compensation	50260 2235	414	266	105	371	445	19.95%
Other Education Programs							
Stipends	50150 2239						
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						
<b>Total Instructional Staff Services</b>		<b>142,830</b>	<b>78,251</b>	<b>57,089</b>	<b>135,340</b>	<b>192,610</b>	<b>42.32%</b>
<b>Student Transportation Services:</b>							
Regular Transportation Services							
Bus Driver Salaries	50116 2720	7,923	5,132	(2,057)	3,075	10,400	238.21%
Operational Allowance	50583 2720	95	298	(298)			NPB
Employee Benefits							
Social Security	50220 2720	152					NPB
Medicare	50225 2720	113	37	7	44	151	243.18%
Louisiana Teacher Retirement	50231 2720	330		670	670		(100.00)%
Louisiana School Employee Retirement	50233 2720	493	721	(577)	144	2,870	1,893.06%
Workers Compensation	50260 2720	404	235	(190)	45	1,193	2,551.11%
<b>Total Student Transportation Services</b>		<b>9,509</b>	<b>6,423</b>	<b>(2,445)</b>	<b>3,978</b>	<b>14,614</b>	<b>267.37%</b>
<b>Total Support Service Expenditures</b>		<b>318,149</b>	<b>176,034</b>	<b>45,937</b>	<b>221,971</b>	<b>333,116</b>	<b>50.07%</b>
<b>Total Expenditures</b>		<b>822,641</b>	<b>248,513</b>	<b>347,421</b>	<b>595,934</b>	<b>402,524</b>	<b>(32.45)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>46,499</b>	<b>(45,546)</b>	<b>78,116</b>	<b>32,570</b>	<b>17,484</b>	<b>(46.32)%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers of Indirect Cost Paid	50933 5200	(46,499)	(8,474)	(24,096)	(32,570)	(17,484)	(46.32)%
<b>Total Other Financing Sources (Uses)</b>		<b>(46,499)</b>	<b>(8,474)</b>	<b>(24,096)</b>	<b>(32,570)</b>	<b>(17,484)</b>	<b>(46.32)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES/OTHER SOURCES OVER EXPENDITURES/OTHER USES</b>		<b>(0)</b>	<b>(54,020)</b>	<b>54,020</b>			<b>NPB</b>
<b>ENDING FUND BALANCE</b>		<b>\$ (0)</b>	<b>\$ (54,020)</b>	<b>\$ 54,020</b>	<b>\$</b>	<b>\$</b>	<b>NPB</b>

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

Schedule 27

**007 Debt Service Fund**

DESCRIPTION	Account #	Actual 6/30/2022	Actual Through 3/31/2023	Remaining Through 6/30/2023	Final Budget 6/30/2023	Operating Budget 6/30/2024	% Change from 6/30/2023
<b>REVENUES FROM:</b>							
<b>Local Sources:</b>							
Parishwide							
Ad Valorem Taxes -Debt Service	41113 0000	\$ 8,034,116	\$ 9,213,581	\$ (1,094,580)	\$ 8,119,001	\$ 10,715,237	31.98%
Interest on Investments	41510 0000	71,890	91,129	5,871	97,000	125,000	28.87%
Net Change in Fair Value of Investments	41530 0000	(282,919)	(29,259)	29,259			NPB
<b>Total Revenues</b>		<b>7,823,087</b>	<b>9,275,451</b>	<b>(1,059,450)</b>	<b>8,216,001</b>	<b>10,840,237</b>	<b>31.94%</b>
<b>EXPENDITURES FOR:</b>							
<b>SUPPORT SERVICES:</b>							
<b>General Administration:</b>							
Board of Education Services							
Pension Fund Deduction	50313 2310	260,022	314,462	(55,885)	258,577	314,462	21.61%
Audit Services	50333 2310	6,237			7,500	23,775	217.00%
<b>Total Support Services</b>		<b>266,259</b>	<b>314,462</b>	<b>(55,885)</b>	<b>266,077</b>	<b>338,237</b>	<b>27.12%</b>
<b>Business Services:</b>							
Fiscal Services							
Purchased Technical Services	50340 2510	16,129	9,753	6,047	15,800	12,000	(24.05)%
<b>Total Business Services</b>		<b>16,129</b>	<b>9,753</b>	<b>6,047</b>	<b>15,800</b>	<b>12,000</b>	<b>(24.05)%</b>
<b>DEBT SERVICE:</b>							
Banking Services	50340 5100	3,200	6,000	(6,000)		6,000	NPB
Redemption of Principal	50831 5100	7,180,000	7,515,000	(35,000)	7,480,000	7,810,000	132.96%
Interest (long-term)	50832 5100	4,035,425	3,705,452	95,611	3,801,063	3,342,186	(12.07)%
Payments to Escrow	50915 5100	9,895,000					NPB
<b>Total Debt Service</b>		<b>21,113,625</b>	<b>11,226,452</b>	<b>54,611</b>	<b>11,281,063</b>	<b>11,158,186</b>	<b>(1.09)%</b>
<b>Total Support Service Expenditures</b>		<b>21,396,013</b>	<b>11,550,667</b>	<b>4,773</b>	<b>11,562,940</b>	<b>11,508,423</b>	<b>(0.47)%</b>
<b>Total Expenditures</b>		<b>21,396,013</b>	<b>11,550,667</b>	<b>4,773</b>	<b>11,562,940</b>	<b>11,508,423</b>	<b>(0.47)%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(13,572,925)</b>	<b>(2,275,216)</b>	<b>(1,064,223)</b>	<b>(3,346,939)</b>	<b>(668,186)</b>	<b>(80.04)%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
<b>SOURCES:</b>							
Accrued Interest and Premiums on Bond Sale	45120 0000	9,947,273					NPB
<b>Total Other Financing Sources (Uses)</b>		<b>9,947,273</b>					<b>NPB</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>		<b>(3,625,652)</b>	<b>(2,275,216)</b>	<b>(1,064,223)</b>	<b>(3,346,939)</b>	<b>(668,186)</b>	<b>(80.04)%</b>
<b>BEGINNING FUND BALANCE</b>		11,377,514	7,751,862		7,751,862	4,404,923	(43.18)%
<b>ENDING FUND BALANCE</b>		<b>\$ 7,751,862</b>	<b>\$ 5,476,646</b>	<b>\$ (1,064,223)</b>	<b>\$ 4,404,923</b>	<b>\$ 3,736,737</b>	<b>(15.17)%</b>

**LAFOURCHE PARISH SCHOOL  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 28

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

	<u>Actual</u> <u>6/30/2022</u>	<u>Estimated Actual</u> <u>6/30/2023</u>	<u>Combined</u> <u>Original Budget</u> <u>6/30/2024</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>
<b>OPERATING REVENUES:</b>						
Intergovernmental insurance premium billings	\$ 23,325,115	\$ 23,400,754	\$ 24,527,746	\$ 19,768,500	\$ 3,579,246	\$ 1,180,000
<b>Total Revenues</b>	<b>23,325,115</b>	<b>23,400,754</b>	<b>24,527,746</b>	<b>19,768,500</b>	<b>3,579,246</b>	<b>1,180,000</b>
<b>OPERATING EXPENSES:</b>						
General Administration Services	10,003	10,050	14,760	12,715	1,475	570
Business Services		1,000	1,000			1,000
Central Services						
Operation and Maintenance of Plant Services	132,941	138,497	157,493			157,493
Fees and Insurance	27,560,107	7,110,428	7,482,465	3,895,500	3,481,965	105,000
Claims	<u>1,750,583</u>	<u>20,514,909</u>	<u>21,745,000</u>	<u>20,800,000</u>	<u>95,000</u>	<u>850,000</u>
<b>Total Expenditures</b>	<b>29,453,634</b>	<b>27,774,884</b>	<b>29,400,718</b>	<b>24,708,215</b>	<b>3,578,440</b>	<b>1,114,063</b>
<b>NET OPERATING INCOME</b>	<b>(6,128,519)</b>	<b>(4,374,130)</b>	<b>(4,872,972)</b>	<b>(4,939,715)</b>	<b>806</b>	<b>65,937</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Earnings on Investments	487		5,650	3,000		2,650
Rebates and Subsidies	1,679,026	1,043,049	1,502,000	1,502,000		
Insurance Proceeds from Loss	69,854					
Transfers In (Out)	<u>3,675,682</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>		
<b>Total Nonoperating Revenues (Expenses)</b>	<b>5,425,049</b>	<b>4,543,049</b>	<b>5,007,650</b>	<b>5,005,000</b>		<b>2,650</b>
<b>CHANGE IN NET POSITION</b>	<b>(703,470)</b>	<b>168,919</b>	<b>134,678</b>	<b>65,285</b>	<b>806</b>	<b>68,587</b>
<b>BEGINNING NET POSITION</b>	<u>1,818,734</u>	<u>1,115,264</u>	<u>1,284,184</u>	<u>27,000</u>	<u>1,114,707</u>	<u>142,477</u>
<b>ENDING NET POSITION</b>	<b>\$ 1,115,264</b>	<b>\$ 1,284,183</b>	<b>\$ 1,418,862</b>	<b>\$ 92,285</b>	<b>\$ 1,115,513</b>	<b>\$ 211,064</b>



**LAFOURCHE PARISH SCHOOL BOARD**  
**OPERATING BUDGET**  
For Fiscal Year Ending June 30, 2024

Schedule 29

**300 Group Health Fund**

	<u>ACCOUNT #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating Budget</u> <u>6/30/2024</u>
<b>OPERATING REVENUES:</b>				
<hr/>				
Intergovernmental Insurance Premium Billings				
Active Employee Plans	45900 0000	\$ 12,428,567	\$ 12,463,969	\$ 12,540,500
Retired Employee Plans	45901 0000	6,934,785	6,970,741	7,058,000
Unreimbursed Medical/Dependent Care	45904 0000	<u>194,941</u>	<u>208,245</u>	<u>170,000</u>
Total Intergovernmental Insurance Premium Billings		<b>19,558,293</b>	<b>19,642,955</b>	<b>19,768,500</b>
 Total Revenues		 <b>19,558,293</b>	 <b>19,642,955</b>	 <b>19,768,500</b>
 <b>OPERATING EXPENSES:</b>				
<hr/>				
General Administration Services				
<hr/>				
Audit Services	50333 2310	<u>8,227</u>	<u>8,200</u>	<u>12,715</u>
Total General Administration Services		<b>8,227</b>	<b>8,200</b>	<b>12,715</b>
<hr/>				
Business Services				
<hr/>				
Purchased Technical Services	50340 2510			
Materials and Supplies	50610 2510			
Total Business Services				
<hr/>				
Fees and Insurance				
<hr/>				
Health Insurance	50340 5900	3,957,678	3,996,446	3,400,000
Life Insurance	50340 5900	326,074	323,498	325,000
Unreimbursed Medical/Dependent Care	50890 5900	<u>21,026,475</u>	<u>193,500</u>	<u>170,500</u>
Total Fees and Insurance		<b>25,310,227</b>	<b>4,513,444</b>	<b>3,895,500</b>
<hr/>				
Claims				
<hr/>				
Total Expenses	50890 5900	<u><b>209,794</b></u>	<u><b>19,637,360</b></u>	<u><b>20,800,000</b></u>
		<b>25,528,249</b>	<b>24,159,004</b>	<b>24,708,215</b>
 <b>NET OPERATING INCOME</b>		 <b>(5,969,956)</b>	 <b>(4,516,049)</b>	 <b>(4,939,715)</b>
 <b>NONOPERATING REVENUES (EXPENSES)</b>				
<hr/>				
Earnings on Investments				
Interest and Other Earnings	41510 0000	206		3,000
Net Change in Fair Value of Investments	41530 0000			
Insurance Proceeds from Loss	41530 0000			
Total Earnings on Investments		<u><b>206</b></u>		<u><b>3,000</b></u>
 Rebates and Subsidies				
Pharmacy Rebates	45902 0000	1,651,836	1,043,049	1,502,000
Drug Subsidies	45903 0000			
Total Rebates and Subsidies		<u><b>1,651,836</b></u>	<u><b>1,043,049</b></u>	<u><b>1,502,000</b></u>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 29

**300 Group Health Fund**

	<u>ACCOUNT #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating Budget</u> <u>6/30/2024</u>
Insurance Proceeds from Loss	45300 0000	\$ 1,274,938	\$	\$
Transfers in General Fund	45220 0000	<u>2,400,744</u>	<u>3,500,000</u>	<u>3,500,000</u>
		<b>3,675,682</b>	<b>3,500,000</b>	<b>3,500,000</b>
 Total Nonoperating Revenues (Expenses)		 <b>5,327,725</b>	 <b>4,543,049</b>	 <b>5,005,000</b>
 CHANGE IN NET POSITION		 <b>(642,230)</b>	 <b>27,000</b>	 <b>65,285</b>
 BEGINNING NET POSITION		 <u>642,230</u>	 <u>0</u>	 <u>27,000</u>
ENDING NET POSITION		<b>\$ 0</b>	<b>\$ 27,000</b>	<b>\$ 92,285</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 30

**301 Loss Control Fund**

	<u>ACCOUNT #</u>	<u>Actual 6/30/2022</u>	<u>Final Budget 6/30/2023</u>	<u>Operating Budget 6/30/2024</u>
<b>OPERATING REVENUES:</b>				
Intergovernmental insurance premium billings	45900 0000	\$ 2,599,985	\$ 2,599,985	\$ 3,579,246
<b>Total Revenues</b>		<b>2,599,985</b>	<b>2,599,985</b>	<b>3,579,246</b>
<b>OPERATING EXPENSES:</b>				
<u>General Administration Services</u>				
Audit Services	50333 2310	1,123	1,200	1,475
<b>Total General Administration Services</b>		<b>1,123</b>	<b>1,200</b>	<b>1,475</b>
<u>Business Services</u>				
Materials and Supplies	50610 2510			
<b>Total Business Services</b>				
<u>Central Services:</u>				
<u>Administrative Technical Services</u>				
Technology-Related Software	50735 2840			
<b>Total Central Services</b>				
<u>Fees and Insurance</u>				
<b>Total Fees and Insurance</b>	50340 5900	<b>2,146,926</b>	<b>2,491,984</b>	<b>3,481,965</b>
<u>Claims</u>				
Building and Contents	50890 5910	54,031	10,000	10,000
Fidelity	50890 5920		1,000	1,000
Automobile Liability	50890 5930	268,757	75,000	65,000
General Liability	50890 5940	70,662	10,000	10,000
Errors and Omissions	50890 5950		9,000	9,000
<b>Total Claims</b>		<b>393,451</b>	<b>105,000</b>	<b>95,000</b>
<b>Total Expenses</b>		<b>2,541,500</b>	<b>2,598,184</b>	<b>3,578,440</b>
<b>NET OPERATING INCOME</b>		<b>58,486</b>	<b>1,801</b>	<b>806</b>
<u>NONOPERATING REVENUES (EXPENSES)</u>				
Earnings on Investments	41510 0000	100		
Insurance Proceeds from Loss	45300 0000	69,854		
Transfer out Group Health Insurance Fund	50932 5200			
Transfer out Workers Compensation Fund	50932 5200			
<b>Total Nonoperating Revenues (Expenses)</b>		<b>69,954</b>		

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 30

**301 Loss Control Fund**

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	<u>ACCOUNT #</u>	<u>Actual</u> <u>6/30/2022</u>	<u>Final Budget</u> <u>6/30/2023</u>	<u>Operating Budget</u> <u>6/30/2024</u>
CHANGE IN NET POSITION		\$ 128,440	\$ 1,801	\$ 806
BEGINNING NET POSITION		<u>984,466</u>	<u>1,112,906</u>	<u>1,114,707</u>
ENDING NET POSITION		<u>\$ 1,112,906</u>	<u>\$ 1,114,707</u>	<u>\$ 1,115,513</u>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 31

**302 Workers Compensation Fund**

	<u>ACCOUNT #</u>	<u>Actual 6/30/2022</u>	<u>Final Budget 6/30/2023</u>	<u>Operating Budget 6/30/2024</u>
<b>OPERATING REVENUES:</b>				
Intergovernmental insurance premium billings	45900 0000	\$ 1,166,836	\$ 1,157,814	\$ 1,180,000
<b>Total Revenues</b>		<b>1,166,836</b>	<b>1,157,814</b>	<b>1,180,000</b>
<b>OPERATING EXPENSES:</b>				
<b>General Administration Services</b>				
Legal Services	50332 2310			
Audit Services	50333 2310	653	650	570
<b>Total General Administration Services</b>		<b>653</b>	<b>650</b>	<b>570</b>
<b>Business Services</b>				
Travel Expense Reimbursement	50582 2510		1,000	1,000
Materials and Supplies	50610 2510			
<b>Total Business Services</b>			<b>1,000</b>	<b>1,000</b>
<b>Operation and Maintenance of Plant Services</b>				
Supervisor Salaries	50111 2610		57,344	70,213
Secretary Salaries	50114 2610	32,659	33,723	36,188
Operation and Maintenance of Buildings				
Purchased Professional Services	50300 2620			
Communications (phone/internet/post)	50530 2620	14,137	13,500	14,000
Safety and Security				
Supervisor Salaries	50111 2660	55,040		
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	7,159	9,466	9,468
Medicare	50225 2600	1,222	1,257	1,480
Teachers Retirement System	50231 2600	22,100	22,584	25,644
School Employees Retirement System	50233 2600			
Workmen's Compensation	50260 2600	623	623	500
Annual Leave Severance Pay	50282 2600			
<b>Total Operation and Maintenance of Plant Services</b>		<b>132,941</b>	<b>138,497</b>	<b>157,493</b>
<b>Fees and Insurance</b>	<b>50340 5900</b>	<b>102,954</b>	<b>105,000</b>	<b>105,000</b>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Schedule 31

**302 Workers Compensation Fund**

	<u>ACCOUNT #</u>	<u>Actual 6/30/2022</u>	<u>Final Budget 6/30/2023</u>	<u>Operating Budget 6/30/2024</u>
Claims	50890 5900	\$ <b>1,147,339</b>	\$ <b>772,549</b>	\$ <b>850,000</b>
<hr/>				
Total Expenses		<b>1,383,886</b>	<b>1,017,696</b>	<b>1,114,063</b>
<b>NET OPERATING INCOME</b>		<b>(217,049)</b>	<b>140,118</b>	<b>65,937</b>
<hr/>				
NONOPERATING REVENUES (EXPENSES)				
Earnings on Investments	41510 0000	181		2,650
Insurance Proceeds from Loss	41932 0000	27,189		
Transfer in Workers Compensation Fund	45220 0000			
Total Nonoperating Revenues (Expenses)		<b>27,370</b>		<b>2,650</b>
<b>CHANGE IN NET POSITION</b>		<b>(189,679)</b>	<b>140,118</b>	<b>68,587</b>
<b>BEGINNING NET POSITION</b>		<u>192,038</u>	<u>2,359</u>	<u>142,477</u>
<b>ENDING NET POSITION</b>		<u>\$ <b>2,359</b></u>	<u>\$ <b>142,477</b></u>	<u>\$ <b>211,064</b></u>

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Table 1

**10-Year Revenue Summary**

	<u>BUDGET ESTIMATES</u>					<u>ACTUAL</u>				
	<u>2024</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>
<b>REVENUES</b>										
<u>Local sources:</u>										
Taxes:										
Ad valorem taxes	\$ 40,315,633	\$ 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
Sales and use taxes	46,238,272	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
Other										
Earnings on investments	1,066,550	130,445	204,530	156,916	414,494	514,037	174,932	168,805	225,319	207,987
Rentals, leases, royalties	60,000	66,200	42,300	53,057	88,484	668,889	105,524	285,348	185,052	397,478
Food service collections	376,725	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
Other local	<u>2,796,123</u>	<u>2,579,856</u>	<u>2,620,617</u>	<u>6,595,929</u>	<u>2,774,665</u>	<u>4,203,774</u>	<u>2,910,901</u>	<u>4,170,625</u>	<u>14,614,728</u>	<u>2,620,642</u>
<b>Total local sources</b>	<b>\$ 90,853,303</b>	<b>\$ 72,537,970</b>	<b>\$ 78,175,011</b>	<b>\$ 84,966,822</b>	<b>\$ 77,907,130</b>	<b>\$ 79,188,634</b>	<b>\$ 76,731,082</b>	<b>\$ 78,234,769</b>	<b>\$ 92,121,228</b>	<b>\$ 81,190,545</b>
<u>State sources:</u>										
Unrestricted grants-in-aid	78,851,804	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
Restricted grants-in-aid	2,809,012	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
Revenue in lieu of taxes	208,992	280,927	420,508	420,508	421,607	421,384	419,153	419,237	402,685	419,615
Revenue for or on behalf of LEA			1,808		1,921	2,118	2,118	2,592	3,163	7,427
<b>Total state sources</b>	<b>\$ 81,869,808</b>	<b>\$ 76,629,357</b>	<b>\$ 79,834,013</b>	<b>\$ 78,033,135</b>	<b>\$ 78,081,666</b>	<b>\$ 70,892,505</b>	<b>\$ 67,893,031</b>	<b>\$ 67,224,429</b>	<b>\$ 66,600,294</b>	<b>\$ 67,876,779</b>
<u>Federal sources:</u>										
Unrestricted grants-in-aid - direct	14,310,878	32,005,142	10,850,716		441					
Restricted grants-in-aid - direct	396,000	373,552	349,386	441,832	288,630	311,934	342,992	363,766	361,438	387,625
Restricted grants-in-aid - sub grants	20,023,442	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
Revenue for/on behalf of LEA	<u>625,000</u>	<u>625,000</u>	<u>505,000</u>	<u>542,238</u>	<u>504,590</u>	<u>422,700</u>	<u>631,009</u>	<u>673,275</u>	<u>476,716</u>	<u>445,779</u>
<b>Total federal sources</b>	<b>\$ 35,355,320</b>	<b>\$ 56,023,126</b>	<b>\$ 29,924,570</b>	<b>\$ 28,386,050</b>	<b>\$ 15,514,465</b>	<b>\$ 16,989,258</b>	<b>\$ 17,364,210</b>	<b>\$ 16,301,403</b>	<b>\$ 17,071,443</b>	<b>\$ 17,432,916</b>
<b>Total revenues</b>	<b>\$ 208,078,431</b>	<b>\$ 205,190,453</b>	<b>\$ 187,933,594</b>	<b>\$ 191,386,007</b>	<b>\$ 171,503,261</b>	<b>\$ 167,070,397</b>	<b>\$ 161,988,323</b>	<b>\$ 161,760,601</b>	<b>\$ 175,792,965</b>	<b>\$ 166,500,240</b>

Sources:

Budget Estimates based on data in this report.

Actual 2018 excludes Fund 127 E.S.S.A. Other Fund which was discontinued at 6/30/2018 and not included in 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, 2024

Table 2

**10-Year Expenditure by Function Summary**

	<u>BUDGET ESTIMATES</u>					<u>ACTUAL</u>				
	<u>2024</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>
<b><u>Instruction:</u></b>										
Regular programs	\$ 59,464,561	\$ 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
Special programs	18,210,563	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
Other programs	15,045,376	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
Support services:										
Pupil support	15,227,363	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
Instructional staff support	7,162,371	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
General administration	2,481,607	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
School administration	8,884,153	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
Business services	2,025,600	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
Operation and maintenance	23,082,362	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
Pupil transportation	8,358,400	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
Central services	9,663,256	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
Food service operations	10,460,367	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
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	16,688,584	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
<b><u>Debt service:</u></b>										
Principal retirement	7,810,000	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
Interest and bank charges	3,348,186	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
Appropriations to type 1 charter schools	<u>9,509,279</u>	<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>
<b>Total expenditures</b>	<b><u>\$ 217,434,588</u></b>	<b><u>\$ 220,234,534</u></b>	<b><u>\$ 182,412,198</u></b>	<b><u>\$ 163,939,805</u></b>	<b><u>\$ 157,582,890</u></b>	<b><u>\$ 155,998,870</u></b>	<b><u>\$ 162,920,295</u></b>	<b><u>\$ 172,781,153</u></b>	<b><u>\$ 178,320,916</u></b>	<b><u>\$ 175,613,764</u></b>

Sources:

Budget Estimates based on data in this report.

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**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Table 3

**10-Year Expenditure by Object Summary**

	<u>BUDGET ESTIMATES</u>		<u>ACTUAL</u>							
	<u>2024</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>
<b><u>Instruction:</u></b>										
Salaries	\$ 97,947,415	\$ 96,133,124	\$ 80,674,501	\$ 77,348,477	\$ 75,293,173	\$ 73,497,463	\$ 76,540,608	\$ 80,836,774	\$ 84,284,265	\$ 83,393,678
Employee Benefits	\$ 38,815,226	39,336,505	33,946,200	33,872,032	33,267,669	33,313,776	34,812,025	35,846,806	36,958,868	38,422,370
Professional and Technical Services	\$ 7,414,324	7,409,254	4,969,178	2,915,139	3,942,099	3,994,083	4,018,578	4,627,984	7,332,217	3,969,162
Purchased Property Services	\$ 18,614,691	17,730,597	4,555,560	5,683,042	4,941,596	4,534,500	5,912,175	6,570,217	5,765,949	4,915,233
Other Purchased Services	\$ 9,487,057	8,177,551	7,967,092	6,630,379	5,593,188	5,443,467	5,285,552	5,538,567	5,833,970	5,631,300
Materials and Supplies	\$ 23,158,345	26,326,614	16,834,421	15,448,582	13,236,696	13,439,448	12,978,488	15,043,331	13,418,416	14,878,495
Property	\$ 634,820	561,972	753,300	458,879	632,312	486,179	665,697	647,354	589,019	723,892
Debt Services and Other Expenditures	\$ 11,853,428	14,454,809	11,350,903	11,611,398	11,436,671	12,104,286	14,125,127	14,695,618	15,103,895	15,369,954
Appropriations to Type 1 Charter Schools	<u>9,509,279</u>	<u>10,104,108</u>	<u>10,104,108</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>
<b>Total expenditures</b>	<b>\$ 217,434,585</b>	<b>\$ 220,234,535</b>	<b>\$ 171,155,264</b>	<b>\$ 163,767,466</b>	<b>\$ 157,582,891</b>	<b>\$ 155,998,871</b>	<b>\$ 162,920,295</b>	<b>\$ 172,781,153</b>	<b>\$ 178,320,916</b>	<b>\$ 175,613,764</b>

Sources:

Budget Estimates based on data in this report.

Actual 2018 excludes Fund 127 E.S.S.A. Other Fund which was discontinued at 6/30/2018 and not included in FY2019 or FY2020

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**LAFOURCHE PARISH SCHOOL BOARD**  
**OPERATING BUDGET**  
For Fiscal Year Ending June 30, 2024

Table 4

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

	<u>Budget Estimates</u>					<u>Actual</u>				
	<u>2024</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>
<b><u>Restricted Balances</u></b>										
101 Safety Tax	\$ 3,811,625	\$ 4,431,319	\$ 6,091,312	\$ 5,321,515	\$ 4,949,864	\$ 4,082,123	\$ 3,485,127	\$ 3,130,144	\$ 2,597,236	\$ (65,111)
102 Salary Supplement	287,463	2,138,991	285,614	1,358,200	889,130	828,633	164,164	111,034	1,272,404	2,195,433
103 Air Conditioning Maintenance	2,839,307	3,524,123	1,990,447	3,340,762	2,781,045	2,140,814	1,797,639	1,505,288	3,246,321	3,506,770
104 Retirement Supplement	76,265	335,026	76,265	335,026	209,765	192,651	14,188			2,211
011 1995 Sales Tax Salary Reserve	9,489,995	3,901,923	9,467,995	3,901,048	1,142,913	251,162	1,388		6,084	2,090,834
012 1995 Sales Tax Textbook Reserve	1,187,747	448,850	644,654	227,048	311,663	672,420	845,855	540,557	863,808	593,848
013 1995 Sales Tax Technology Reserve	3,328,530	1,886,845	2,756,867	1,600,340	937,928	524,087	165,967	(66,141)	44,334	159,921
009 2023 Sales Tax Salary Restricted Fund	925									
105 Child Nutrition	3,961,905	1,630,143	4,230,424	1,643,530	1,126,572	1,409,569	1,182,619	1,213,773	1,193,058	1,478,674
111 State Grants	(442,585)				(2,190)					
007 Debt Service	<u>3,736,737</u>	<u>7,285,052</u>	<u>7,751,861</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>
Total Restricted	28,277,914	25,582,272	33,295,439	29,104,983	23,991,779	22,064,440	20,685,932	21,483,638	27,545,582	31,740,934
<b><u>Committed Balances</u></b>										
014 Major Maintenance	(108,009)	(126,500)	(127,034)	(131,250)	(140,845)	628,403	(1,611,707)	(1,669,598)	(1,721,755)	(1,742,790)
015 Sixteenth Section Land	820,475	726,617	778,215	687,697	251,481	242,060	234,550	217,672	374,775	609,124
004 Medicaid	506,046	959,977	498,632	1,022,410	898,862	1,058,048		(295,908)	164,894	695,521
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	1,218,512	1,560,094	1,149,813	1,578,857	1,016,054	2,006,601	(1,370,601)	(787,446)	4,680,049	(438,145)
<b><u>Unassigned</u></b>										
001 General Fund	<u>26,446,038</u>	<u>28,966,327</u>	<u>53,340,030</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>
Total Unassigned	26,446,038	28,966,327	53,340,030	37,496,261	19,870,376	7,555,679	304,105	(356,300)	150,710	3,601,504
<b>Total Fund Balance</b>	<b>\$ 55,942,464</b>	<b>\$ 56,108,693</b>	<b>\$ 87,785,282</b>	<b>\$ 68,180,101</b>	<b>\$ 44,878,209</b>	<b>\$ 31,626,720</b>	<b>\$ 19,619,436</b>	<b>\$ 20,339,892</b>	<b>\$ 32,376,341</b>	<b>\$ 34,904,293</b>

Sources:

Budget Estimates based on data in this report.

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

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**LAFOURCHE PARISH SCHEDULE  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Table 5

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

<u>Property Tax Levies and Collections</u>									
<u>FISCAL</u> <u>YEAR</u>	<u>RATE</u> <u>PER</u> <u>\$1,000</u>	<u>NET ASSESSMENT</u>	<u>TOTAL</u> <u>TAX</u> <u>LEVY</u>	<u>CURRENT</u> <u>TAX</u> <u>COLLECTIONS</u>	<u>PERCENT</u>	<u>DELINQUENT</u> <u>TAX</u> <u>COLLECTIONS</u>	<u>TOTAL</u> <u>TAX</u> <u>COLLECTIONS</u>	<u>PERCENT</u>	<u>Sheriff 's 1%</u> <u>Collections from</u> <u>Ad Valorem Taxes</u> <u>for Retirement</u>
					<u>OF CURRENT</u> <u>TAX</u> <u>COLLECTED</u> <u>TO LEVY</u>			<u>OF TOTAL</u> <u>TAX</u> <u>COLLECTED</u> <u>TO LEVY</u>	
(A) 2024	43.30	\$ 894,618,476	\$ 32,527,907	\$ 29,589,590	91.0%	\$ 441,579	\$ 30,031,169	92.3%	\$ 999,679
(A) 2023	43.30	894,618,476	32,527,907	29,589,590	91.0%	441,579	30,031,169	92.3%	999,679
2022	43.30	894,618,476	32,527,907	29,589,590	91.0%	441,579	30,031,169	92.3%	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

Sales and Use Tax Levies Tax Levies

<u>YEAR</u>	<u>TAX</u>
(A) 2024	44,668,614
(A) 2023	44,668,614
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

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, 2024

Table 6

**10-Year Tax Rate Summary**

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

DESCRIPTION	<u>First</u>	<u>Last</u>	<u>Expiration</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>
	<u>Election</u>	<u>Election</u>											
Constitutional Tax	(A)	(A)	(A)	\$ 3.63	\$ 3.63	\$ 3.63	\$ 3.63	\$ 3.63	\$ 3.63	\$ 3.63	\$ 3.63	\$ 3.63	\$ 3.63
Consolidated School District No. I Salary Supplement	1980	2019	2029	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49
Consolidated School District No. I Maintenance	1930	2019	2029	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49
Consolidated School District No. I Air Conditioning Maintenance	1981	2019	2030	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49	7.49
Consolidated School District No. I Retirement Supplement	2012	2019	2031	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Consolidated School District No. I Safety	2015	2015	2024	4.00	4.00	4.00	4.00	4.00	4.00	4.00	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	11.20	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	<u>First</u>	<u>Last</u>	<u>Expiration</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>
	<u>Election</u>	<u>Election</u>											
1965 Sales and Use Tax Proposition	1965	1965	(D)	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
1995 Sales and Use Tax Proposition	1995	1995	(D)	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
2023 Sales and Use Tax Proposition	2023	2023	(D)	0.40%									
				<u>2.40%</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, 2024**

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>&amp; 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>
2023	\$ 529,622,215	\$ 432,172,970	\$ 115,269,270	\$ 1,077,064,455	\$ 182,445,979	\$ 894,618,476	43.30
2022	529,622,215	432,172,970	115,269,270	1,077,064,455	182,445,979	894,618,476	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

\*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 2014-2023

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Table 8

**Principal Property Tax Payers**

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>2022</u>		<u>2013</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	\$ 42,568,490	4.0%		
Cantium, LLC	Oil and Gas	26,770,820	2.5%		
Entergy Louisiana, LLC	Electrical Utility	25,574,680	2.4%	12,213,590	1.1%
LOOP, LLC	Pipeline	21,075,920	2.0%	17,297,810	1.6%
Mars Oil Pipeline Company	Pipeline	19,514,090	1.8%	15,157,290	1.4%
Halliburton Energy Services	Oil and Gas	15,967,100	1.5%		
Hornbeck Offshore Service	Marine Contractors	15,736,210	1.5%	27,267,310	2.6%
Texas Petroleum Investment	Oil and Gas	11,662,870	1.1%		
Discovery Gas Distribution LLC	Gas	11,451,630	1.1%	13,735,520	1.3%
Zydeco Pipeline Co., LLC	Oil and Gas	9,081,600	0.8%		
Locap, Inc.	Pipeline			11,911,050	1.1%
Offshore Service Vessel	Marine Contractors			10,187,320	1.0%
Candies, Otto LLC	Marine Contractors			19,142,090	1.8%
Nautical Solutions, LLC	Marine Contractors			19,342,680	1.8%
Chevron/Texaco Exploration	Oil and Gas			22,300,440	2.1%
		<u>\$ 199,403,410</u>	<u>18.5%</u>	<u>\$ 168,555,100</u>	<u>15.8%</u>
<b>Total Assessed Values</b>		<u>\$ 1,077,064,455</u>		<u>\$ 1,064,240,831</u>	

Source: Lafourche Parish Assessor's Office Reports for years 2013 and 2022

**LAFOURCHE PARISH SCHOOL BOARD**  
**ORIGINAL BUDGET**  
For Fiscal Year Ending June 30, 2024

Table 9

**3-Year Minimum Foundation Program Summary**

DESCRIPTION	ACTUAL	BUDGET	BUDGET	Difference
	6/30/2022	6/30/2023	6/30/2024	2024 - 2023
<b>CALCULATION OF STATE SHARE OF LEVEL 1 COST (basic cost of education)</b>				
Per pupil distribution base	\$ 4,015	\$ 4,015	\$ 4,015	\$
Unweighted Count	14,029	14,029	13,387	(642)
Weighted Count	18,789	18,789	18,216	(573)
TOTAL COST LEVEL 1	75,437,313	75,437,313	73,138,886	(2,298,427)
Local Share %	(33.59)%	(33.59)%	(33.57)%	0.03%
Less Required Local Support	(25,342,134)	(25,342,134)	(24,549,965)	792,169
STATE SHARE OF COST LEVEL 1	\$ 50,095,179	\$ 50,095,179	\$ 48,588,921	\$ (1,506,258)
<b>CALCULATION OF STATE SHARE OF LEVEL 2 COST (incentive to go past requirement)</b>				
Local Share of Level 1 (required support)	\$ 25,342,134	\$ 25,342,134	\$ 24,867,221	\$ (474,913)
Local Property/Sales Tax (actual support)	72,786,271	72,786,271	77,175,818	4,389,547
Eligible Revenue (excess over required support)	47,444,137	47,444,137	52,625,853	5,181,716
State Share Factor	22.83%	22.83%	19.97%	(2.86)%
STATE SHARE OF COST LEVEL 2	10,830,209	10,830,209	10,508,788	
<b>CALCULATION OF STATE SHARE OF LEVEL 3 &amp; 4 COST (unequalized cost)</b>				
L-3 Prior pay raises	\$ 10,591,194	\$ 10,591,194	\$ 12,418,137	\$ 1,826,943
L-3 Redistribution of Hold-Harmless	1,001,071	1,001,071	972,921	(28,150)
L-3 One-time payment for mandated cost	1,402,900	1,402,900	1,338,700	(64,200)
L-4 2019-20 pay raises	1,880,004	1,880,004	1,827,490	(52,514)
L-4 2021-22 pay raises	1,504,002	1,504,002	1,461,992	(42,010)
L-4 2022-23 pay raises			2,741,236	2,741,236
L-4 Foreign Language Associates	315,000	315,000	315,000	-
L-4 Foreign Language Stipends	40,000	12,000	18,000	6,000
L-4 Career Development Allocation	604,187	604,187	568,278	(35,909)
L-4 Mentor Teacher Stipends			42,000	42,000
High Cost Service Allocation	67,508			-
L-4 Supplemental Course Allocation	117,106	367,275	418,950	51,675
STATE SHARE OF COST LEVEL 3 & 4	17,522,972	17,677,633	22,122,704	4,445,071
<b>SUMMARY OF DISTRIBUTION</b>				
State Share of Cost Level 1	\$ 50,095,179	\$ 50,095,179	\$ 48,588,921	\$ (1,506,258)
State Share of Cost Level 2	10,830,209	10,830,209	10,508,788	(321,421)
State Share of Cost Level 3 & 4	17,522,972	17,677,633	22,122,704	4,445,071
Adjustments for State-Wide Charter Schools	(1,746,559)	(1,746,559)	(1,777,858)	(31,299)
Other Adjustments	(2,520,842)	(2,520,842)	(590,751)	1,930,091
NEW FORMULA STATE AID	74,180,959	74,335,620	78,851,804	4,516,184
<b>DIVISION BETWEEN FUNDS</b>				
School Lunch Fund	\$ 1,446,100	\$ 1,446,100	\$ 1,446,100	\$ -
General Fund	73,573,706	72,474,453	77,405,704	4,931,251
TOTAL MFP	75,019,806	73,920,553	78,851,804	4,931,251

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, 2024**

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>	<u>7/1/2023</u>		<u>OUTSTANDING</u>	<u>6/30/2024</u>
2014 GO Series	1.000-4.000%	June 12, 2014	March 1, 2029	18,000,000	7,200,000	1,200,000	6,000,000		
2015 GO Refunding Series	2.000-4.000%	April 14, 2015	March 1, 2032	7,605,000	5,095,000	470,000	4,625,000		
2017 GO Series	3.000-5.000%	December 14, 2017	March 1, 2037	32,000,000	25,995,000	1,315,000	24,680,000		
2020 GO Refunding Series	1.250-2.400%	October 15, 2020	March 1, 2030	18,670,000	17,565,000	2,665,000	14,900,000		
2021 GO Series	5.000-2.500%	March 3, 2021	March 1, 2032	45,000,000	42,900,000	1,200,000	41,700,000		
2022 GO Refunding Series	3.000-3.250%	April 21, 2022	March 1, 2032	9,990,000	9,955,000	960,000	8,995,000		
2022 LCDA Hurricane Ida Loan	3.000-3.250%	April 21, 2022	March 1, 2032	90,000,000	90,000,000		90,000,000		
				-	-	-	-		
				\$ 221,265,000	\$ 198,710,000	\$ 7,810,000	\$ 190,900,000		

**AMOUNTS BY YEAR DUE**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2024	7,810,000	6,476,453	14,286,453
2025	18,105,000	6,206,209	24,311,209
2026	18,735,000	5,660,443	24,395,443
2027	19,350,000	5,060,095	24,410,095
2028-2041	134,710,000	21,310,048	156,020,048
	\$ 198,710,000	\$ 44,713,248	\$ 243,423,248

**COMPUTATION OF LEGAL DEBT MARGIN**

Gross Assessed Value	\$ 894,618,476
Debt Limitation 50% of Gross Assessed Value	\$ 447,309,238
Less Bonded Debt Issued and Outstanding	190,900,000
Less Bonded Debt Authorized but Not Issued	17,000,000
Legal Debt Margin	\$ 239,409,238

**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>
2024	11,158,186	5.13%	1.25%
2023	11,281,063	5.12%	1.50%
2022	11,109,963	6.09%	1.13%
2021	11,255,383	6.87%	1.16%
2020	11,211,228	7.11%	1.17%
2019	12,028,288	7.71%	1.25%
2018	14,010,335	8.60%	1.32%
2017	14,604,326	8.45%	1.44%
2016	14,983,937	8.40%	1.52%
2015	15,289,935	8.71%	1.29%



**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

Table 11

**10-Year Student Count Summary**

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<u>YEAR</u>	<u>OCTOBER 1 COUNT</u>	<u>JUNE 30 COUNT</u>	<u>REVENUE PER STUDENT</u>	<u>EXPENDITURE PER STUDENT</u>
2024	13,717	(A)	\$ 15,169	\$ 15,851
2023	13,717	(A)	14,959	16,056
2022	14,158	13,709	14,493	15,555
2021	14,518	14,473	14,134	15,170
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

**Notes:**

October 1 counts for years 2015 to 2023 are the official student counts for October 1 as reported to the State Department of Education

October 1 count for 2024 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, 2024**

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>
2023	N/A	N/A	N/A	N/A	3.6
2022	N/A	N/A	N/A	N/A	3.2
2021	97,504	4,837,524	49,614	39,557	4.7
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

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, 2024**

**Exhibit 1**

**Fund Accounting**

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**OVERVIEW**

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

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

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

**FUNDS**

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

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

**LAFOURCHE PARISH SCHOOL BOARD  
OPERATING BUDGET  
For Fiscal Year Ending June 30, 2024**

**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.

009 2023 Sales Tax Salary and Benefit Reserve Fund is used to account for the proceeds from the 2023 4% 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 the School Board's employee salaries and benefits. The balance in this fund is restricted.

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**Exhibit 1**

**Fund Accounting**

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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 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

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

**Fund Accounting**

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

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

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

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

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

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

130 I.D.E.A. Part B Fund is used to account for the activity associated with the Part B section of the Individuals with Disabilities Education Act that focuses on: (1) ensuring that all children with disabilities have available to them a free appropriate public education which emphasizes special education and related services designed to meet their unique needs; (2) ensuring that the rights of children with disabilities and their parents or guardians are protected; (3) assisting States, localities, educational service agencies and federal agencies to provide for the education of all children with disabilities; and (4) assisting and ensuring the effectiveness of efforts to educate children with disabilities.

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

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**Fund Accounting**

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delivery system for children with disabilities from birth through five years; (3) providing direct and support services to children with disabilities aged three through five.

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

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

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

**Glossary of Terms - Objects**

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**REVENUE AND OTHER SOURCE OBJECTS**

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

**41111-41999 Local Sources:**

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

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

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

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

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

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

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

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

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

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

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



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**Glossary of Terms - Objects**

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**REVENUE AND OTHER SOURCE OBJECTS**

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

**43110-43990 State Sources:**

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

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

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

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

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

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

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

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

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

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

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**Glossary of Terms - Objects**

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**REVENUE AND OTHER SOURCE OBJECTS**

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

**44110-44990 Federal Sources:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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OPERATING BUDGET  
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**Exhibit 2**

**Glossary of Terms - Objects**

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**REVENUE AND OTHER SOURCE OBJECTS**

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

55500 Capital Lease Proceeds Proceeds from capital leases.

**EXPENDITURE AND OTHER USE OBJECTS**

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

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

50111 Officials/Administrators/Managers

50112 Teachers

50113 Therapists/Specialists/Counselors

50114 Clerical/Secretarial

50115 Para-professionals/Aides

50117 Skilled Crafts

50118 Degreed Professionals

50123 Substitute Teacher

50124 Substitute Employee Other Than Teacher

50140 Salaries for Sabbatical Leave

50150 Stipend Pay

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

50210 Group Insurance

50220 FICA Contributions

50225 Medicare Contributions

50231 Louisiana Teachers' Retirement System Contributions

50233 Louisiana School Employees' Retirement System Contributions

50239 Other Retirement Contributions

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**Exhibit 2**

**Glossary of Terms - Objects**

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

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

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

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

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

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

- 50521 Liability Insurance

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**Exhibit 2**

**Glossary of Terms - Objects**

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<b>EXPENDITURE AND OTHER USE OBJECTS</b>
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50522 Property Insurance

50523 Fleet Insurance

50524 Errors and Omissions Insurance

50525 Faithful Performance Bonds

50530 Communications (Phone, Internet and Postage)

50540 Advertising and Public Notices

50561 Tuition to Other In-State LEA's

50562 Tuition to Other LEAs Outside the

50563 Tuition to Private Sources

50582 Travel Expense Reimbursement

50583 Operational Allowance

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

50610 Materials and Supplies

50615 Supplies – Technology Related

50621 Natural Gas

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.

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**Exhibit 2**

**Glossary of Terms - Objects**

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<b>EXPENDITURE AND OTHER USE OBJECTS</b>
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50810 Dues and Fees

50820 Judgments against The LEA

50831 Redemption of Principal

50833 Bond Issuance and Other Debt-Related Costs

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

50932 Operating Transfers out

50932 Indirect Cost

50940 Transfers to Charter Schools

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**Exhibit 3**

**Glossary of Terms - Functions**

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<b>EXPENDITURE AND OTHER USE FUNCTIONS</b>
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**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)

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**Glossary of Terms - Functions**

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

2150 Speech Pathology & Audiology Services (Special Needs)

2160 Occupational Therapy & Related Services (Special Needs)

2190 Other Pupil Support Services

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

2210 Improvement of Instructional Services

2211 Regular Programs - Elementary and Secondary

2212 Special Education Programs - Special Needs

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

2215 Career and Technical Education Programs

2219 Improvement of Other Educational Programs

2230 Instructional Staff Training Services

2231 Staff Training Regular Education

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

2235 Staff Training Career and Technical Education Programs

2250 Library / Media Services

2252 School Library/Media Services

2250 Employee Benefits (Library / Media Services)

2290 Other Instructional Staff Services

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

2310 Board of Education Services

2320 Executive Administrative Services

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

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

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

2520 Purchasing Services

2540 Printing, Publishing and Duplicating Services

2590 Other Business Services

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



**LAFOURCHE PARISH SCHOOL BOARD  
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**Glossary of Terms - Functions**

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<b>EXPENDITURE AND OTHER USE FUNCTIONS</b>
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2620 Operation and Maintenance of Buildings

2630 Care and Upkeep of Grounds

2640 Care and Upkeep of Equipment

2590 Employee Benefits – Operation and Maintenance

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

2710 Supervision of Student Transportation

2720 Regular Transportation

2730 Special Needs Transportation

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

2810 Planning, Research, Development & Evaluation

2820 Information Services

2830 Personnel (Human Resources) Services

2840 Administrative Technical Services (Data Processing)

2890 Other Central Service Services

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

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

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

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

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

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

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

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

**Glossary of Terms - Functions**

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**EXPENDITURE AND OTHER USE FUNCTIONS**

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

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