

Lycée Français de la Nouvelle-Orléans
Proposed Operating Budget
July 1, 2022 - June 30, 2023

| | FY23 Proposed Budget | FY22 Budget | Variance | Variance % | * |
|----------------------------------------|---------------------------------|--------------------|------------------|-----------------------|----------|
| Revenue | | | | | |
| Federal Revenue | | | | | |
| IDEA Part B | 193,941 | 163,176 | 30,765 | 16% | |
| IDEA Part B - Carryover | 52,314 | 0 | 52,314 | 100% | |
| IDEA Preschool | 4,010 | 4,455 | (445) | -11% | |
| Title I | 247,097 | 276,755 | (29,658) | -12% | |
| Title II | 41,837 | 37,093 | 4,744 | 11% | |
| Title II - Carryover | 26,250 | 0 | 26,250 | 100% | |
| Title III | 17,129 | 4,129 | 13,000 | 76% | |
| Direct Student Services | 6,719 | 8,570 | (1,851) | -28% | |
| ESSER | 1,993,982 | 733,042 | 1,260,940 | 63% | A |
| Payroll Protection Program | 0 | 1,611,300 | (1,611,300) | -100% | |
| ECF - Educational Connectivity Fund | 293,336 | 139,436 | 153,900 | 52% | B |
| High Costs Services | 100,000 | 0 | 100,000 | 100% | |
| Child Nutrition Program | 602,891 | 602,891 | 0 | 0% | |
| Total Federal Revenue | 3,579,506 | 3,580,846 | (1,341) | -0.04% | |
| State Revenue | | | | | |
| Minimum Foundation Program (MFP) | 12,234,636 | 11,717,777 | 516,859 | 4% | C |
| NOLA-PS MFP Adjustment | (116,000) | 0 | (116,000) | 100% | D |
| Foreign Associate Teachers Funding | 90,000 | 90,000 | 0 | 0% | |
| Other State Revenue | | 28,679 | (22,986) | -404% | |
| Career Development Funds | 10,000 | 10,000 | 0 | 0% | |
| Education Excellence Funds | 16,363 | 17,790 | (1,427) | -9% | |
| Cecil J. Picard LA-4 | 334,800 | 274,800 | 60,000 | 18% | E |
| BESE 8(g) Grant | 5,693 | 5,497 | 196 | 3% | |
| ACT NOW Grant | | 4,444 | (4,444) | 0% | |
| LDH - Safer Smarter Schools | 43,500 | 43,500 | 0 | 0% | |
| Total State Revenue | 12,618,992 | 12,192,488 | 432,198 | 3% | |
| Local Revenue | | | | | |
| PreK Tuition | 110,000 | 88,306 | 21,694 | 20% | |
| Extended Day | 102,000 | 97,840 | 4,160 | 4% | |
| Athletics | 20,000 | 0 | 20,000 | 100% | F |
| Supply Fee Income | 20,000 | 16,746 | 3,254 | 16% | |
| Private Contributions and Donations | 0 | 60 | (60) | 0% | |
| Amis du Lycée | 125,000 | | 125,000 | 100% | G |
| PTO - Parent Teacher Organization | 0 | 12,000 | (12,000) | 0% | |
| Foundation Contributions | 0 | 250,636 | (250,636) | 0% | |
| Individual Contributions and Donations | 0 | 45 | (45) | 0% | |
| Interest on Deposit Accounts | 500 | 844 | (344) | -69% | |
| Medicaid Reimbursement | 1,000 | 271 | 729 | 73% | |
| Other Revenue | 25,000 | 148,607 | (123,607) | -494% | |
| Total Local Revenue | 403,500 | 615,355 | (211,855) | -53% | |

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| | FY23 Proposed Budget | FY22 Budget | Variance | Variance % | * |
|--------------------------------------------------------|---------------------------------|--------------------|------------------|-----------------------|----------|
| Total Revenue | 16,601,998 | 16,388,689 | 213,309 | | |
| Expenses: | | | | | |
| Salaries and Benefits | | | | | |
| Salaries | 9,999,700 | 9,022,837 | 976,863 | 10% | |
| Foreign Installation Stipend | 90,000 | 90,000 | 0 | 0% | |
| Health Insurance | 581,983 | 530,900 | 51,083 | 9% | |
| Social Security and Medicare | 693,179 | 631,736 | 61,443 | 9% | |
| Retirement | 341,390 | 311,133 | 30,257 | 9% | |
| Unemployment | 19,999 | 12,185 | 7,814 | 39% | |
| Worker's Compensation | 54,998 | 0 | 54,998 | 100% | H |
| Employee Reimbursements | 3,552 | 5,942 | (2,390) | -67% | |
| PTO Expense | 153,515 | 307,031 | (153,515) | -100% | I |
| Total Salaries and Benefits | 11,938,317 | 10,911,763 | 1,026,554 | 9% | |
| Professional Services | | | | | |
| Bank Fees | 14,000 | 13,664 | 336 | 2% | |
| Accounting and Audit Services | 96,941 | 96,941 | 0 | 0% | |
| Legal Services | 100,000 | 107,261 | (7,261) | -7% | |
| Legal Services - Immigration | 75,000 | 73,752 | 1,249 | 2% | |
| Professional Services - Administrative | 65,000 | 184,457 | (119,457) | -184% | J |
| Professional Services - Pupil Support | 170,000 | 240,578 | (70,578) | -42% | K |
| Professional Development | 40,000 | 44,943 | (4,943) | -12% | |
| Payroll and Hiring Services | 95,000 | 110,177 | (15,177) | -16% | |
| Total Professional Services | 655,941 | 871,773 | (215,832) | -33% | |
| Property Services (facilities management) | | | | | |
| Utilities | 174,309 | 193,691 | (19,382) | -11% | L |
| Rental of Facilities | 857,025 | 684,949 | 172,076 | 20% | M |
| Rental of Equipment | 125,000 | 95,008 | 29,992 | 24% | |
| Repairs and Maintenance | 100,000 | 195,732 | (95,732) | -96% | N |
| Security Services | 153,720 | 201,374 | (47,654) | -31% | |
| Custodial, Lawn Care & Disposal Services | 60,000 | 217,438 | (157,438) | -262% | O |
| Total Property Services (facilities management) | 1,470,054 | 1,588,191 | (118,138) | -8% | |
| Purchased Services | | | | | |
| Insurance - General, Liability and Property | 298,175 | 310,584 | (12,409) | -4% | P |
| Travel | 20,000 | 16,308 | 3,692 | 18% | |
| RESTO! Food Management Services | 521,594 | 521,594 | 0 | 0% | |
| Miscellaneous Expenses | 3,500 | 3,612 | (112) | -3% | |
| Student Transportation | 617,600 | 543,566 | 74,034 | 12% | Q |
| Communications & Online Subscriptions | 210,000 | 226,464 | (16,464) | -8% | |
| Advertising | 3,500 | 3,426 | 74 | 2% | |
| Total Purchased Services | 1,674,369 | 1,625,553 | 48,816 | 3% | |

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Proposed Operating Budget

July 1, 2022 - June 30, 2023

| | FY23 Proposed Budget | FY22 Budget | Variance | Variance % | * |
|--------------------------------------------|-------------------------|-------------------|------------------|---------------|---|
| Materials and Supplies | | | | | |
| Materials and Supplies | 50,000 | 82,171 | (32,171) | -64% | R |
| Materials and Supplies - Custodial | 60,000 | 111,706 | (51,706) | -86% | S |
| Materials and Supplies - Instructional | 208,702 | 251,537 | (42,835) | -21% | T |
| Materials and Supplies - Medical | 3,000 | 4,113 | (1,113) | -37% | |
| Materials and Supplies - Professional Dev. | 500 | 500 | 0 | 0% | |
| Technology Supplies | 318,336 | 551,681 | (233,345) | -73% | U |
| Athletics | 25,000 | 20,835 | 4,165 | 17% | |
| Total Materials and Supplies | 665,538 | 1,022,542 | (357,004) | -54% | |
| Equipment and Property | | | | | |
| Depreciation Expense | 90,987 | 106,651 | (15,664) | -17% | V |
| Total Equipment and Property | 90,987 | 106,651 | (15,664) | -17% | |
| Miscellaneous Expenses | | | | | |
| MFP Fees | 27,293 | 23,251 | 4,042 | 15% | |
| Miscellaneous Expenses | 2,500 | - | 2,500 | 100% | |
| Dues & Fees Pupil Support | 40,000 | 43,048 | (3,048) | -8% | |
| Dues & Fees - Administrative & General | 37,000 | 40,231 | (3,231) | -9% | |
| Total Miscellaneous Expense | 106,793 | 106,530 | 263 | 0% | |
| Total Expenses | 16,601,998 | 16,233,003 | 368,994 | 2% | |
| Operating Balance (Surplus/Deficit) | (0) | 155,686 | (155,686) | | |

*Please refer to Footnotes page.

Lycée Français de la Nouvelle-Orléans
FOOTNOTES - FY23 Budget

| | |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A | Lycée was awarded \$2.7M in ESSER funding. Funds were intentionally spread out over three school years: FY22-FY24. |
| B | Lycée was awarded funding for student laptops on a 1:1 ratio for the entire student body. Not all laptops have been received due to the lack of availability from the vendor. |
| C | Increase in MFP due to additional state funding for the Teacher Pay Raise for FY20, FY22 and FY23. |
| D | MFP Adjustment due to Negative Deferred Revenue. Annually NOLA Public Schools does an audit that results in additional funding (Positive Deferred Revenue) or the schools having to pay back to the City of New Orleans (Negative Deferred Revenue). |
| E | Increase in state funding for the PreK program; current enrollment is 70. |
| F | New Athletics program that includes selling athletic gear in the new online spirit shop. |
| G | Increase in Donations/Fundraising from the Amis Foundation. |
| H | FY22 Workers Comp Actuals - expense was posted to FY21 and per auditor no adjustment needed due to materiality. FY21 overstated and FY22 understated. |
| I | This is a GAAP requirement to record PTO Accrual Balances. We took a percentage based on the revised PTO policy. |
| J | Professional Administrative Services decreased dramatically due to the anticipated hiring of an HR Director and Communications Coordinator. |
| K | Replaced contracted ESS Services with newly hired employees (Occupational Therapy, Talented in Music and Theater). |
| L | Decrease in Utilities cost due to no longer having the St Paul location as well as limited use at the McNair campus. Utilities costs associated with the new high school are not reflected here. |
| M | Increase due to the Priestley building. |
| N | Significant repairs were completed at McNair and the Johnson campuses at the end of the school year; FY22. |
| O | Will not be using contracted workers for custodial services. |
| P | Increase due to increased insurances due to NOLA-PS for district buildings. Johnson and McNair. |
| Q | Increased student transportation contract. FY23 Contract based on 166 school days, 8 routes @ \$450 per route. |
| R | Decrease in general supplies due to decreased funding. |
| S | Additional supplies were ordered due to the repairs at Johnson and McNair. |
| T | FY22: Due to increased grant funding, we were able purchase additional instructional materials with multi year use. |

| | |
|---|----------------------------------------------------------|
| U | Through grant funding, devices were ordered in FY22. |
| V | Depreciation due to the end of the life cycle of assets. |