



TO: Members, Calcasieu Parish School Board  
FROM: Wilfred Bourne, Chief Financial Officer  
DATE: September 23, 2021  
RE: Budget/Fiscal Management Committee Meeting

Mrs. Annette Ballard, Chairman, has called a Budget/Fiscal Management Committee Meeting for **Tuesday, September 28, 2021**, at 5:00 p.m. in the Board Room at 3310 Broad Street, Lake Charles, Louisiana.

**AGENDA**

- 1) 2021-2022 General Fund Budget Revision #1
- 2) CAFR
- 3) School Audit Reports
- 4) Fiscal Risk Assessment
- 5) Payroll/Personnel Departmental Re-Structure

Budget/Fiscal Management:  
Annette Ballard, Chair  
Bliss Bujard  
Mack Dellafosse  
Glenda Gay  
Fred Hardy  
Dean Roberts  
Eric Tarver

Desmond Wallace, Vice Chair  
Russell Castille  
John Duhon  
Damon Hardesty  
Aaron Natali  
Alvin Smith

Other Board Members:  
Billy Breaux

Mark Young

*Building Foundations for the Future*

## ITEM #1

TO: Board Members  
FROM: Wilfred Bourne  
SUBJECT: 2021-22 General Fund Budget Revision #1  
DATE: September 21, 2021

Budget revision #1 for the 2021-22 General Fund includes Revenues and Other Sources of Funds of \$338,815,890, an increase of \$2,550, and Expenditures and Other Uses of Funds of \$339,900,856, an increase of \$1,477,926 over the original budget.

Major revenue increases/<decreases> include:

- \$2,550-increase of donations for Sp.Ed. department

Major expenditure increases/<decreases> include:

- \$2,550 – increase in Special Ed donations expenditure
- \$1,458,547 – Encumbrance rollover from P/Y budget

General Fund budget revision #1 projects a current deficit of \$1,084,966 resulting in a projected unassigned fund balance of \$10,825,055 or 3.19% of projected revenues.

\*Note: Projected Beginning Fund Balance and projected Fund Balance restrictions also adjusted.

## 2021-2022 General Fund Budget Summary

### Original

General Fund Revenues and Other Sources	\$ 338,813,340	
General Fund Expenditures and Other Uses		<u>\$ 338,422,930</u>
Excess of Revenues & Other Sources Over Expenditures & Other Uses		<u>\$ 390,410</u>

### Cumulative

<b>General Fund Revenues &amp; Other Sources</b>		
Original	\$ 338,813,340	
Add: Revision #1	\$ 2,550	
Add: Revision #2	\$ -	
Add: Revision #3	\$ -	
<b>General Fund Budgeted Revenues and Other Sources</b>		<u>\$ 338,815,890</u>
<b>General Fund Expenditures &amp; Other Uses</b>		
Original	\$(338,422,930)	
Add: Revision #1	\$ (2,550)	
Add: Encumbrances carried forward	\$ (1,475,376)	
Add: Revision #2	\$ -	
Add: Revision #3	\$ -	
<b>Total Expenditures and Other Uses</b>		<u>\$ (339,900,856)</u>
Excess (Deficiency) of Revenues & Other Sources Over Expenditures & Other Uses		<u>\$ (1,084,966)</u>

## Analysis of General Fund Reserves

<b>General Fund Reserves @ 7/1/21 (Projected)</b>		<u>\$ 65,767,092</u>
Projected Result of Operations 2021-2022	\$ (1,084,966)	
<b>Projected General Fund Total Reserves 6/30/22</b>		<u>\$ 64,682,126</u>
Committed for Insurance Deductibles	\$ (1,000,000)	
Committed for QZAB Debt Service	\$ -	
Non-Spendable Inventory	\$ (1,425,802)	
Non-Spendable For Long Term Receivables	\$ -	
Restricted & Committed For Grants	\$ (971,269)	
* Restricted For Salary Enhancements-1995 S/T	\$ (45,801,579)	
* Restricted For Salary Enhancements-2015 S/T	\$ (4,342,421)	
Assigned for Construction and Materials & Suppli	\$ -	
Assigned for E-Rate Funding	\$ (316,000)	
<b>Total Restrictions, Commitments &amp; Assignments of Fund Bala</b>	<u>\$ (53,857,071)</u>	
<b>Projected Unassigned Fund Balance 6/30/2022</b>	3.19%	<u>\$ 10,825,055</u>
<b>Target Fund Balance @ 9.0% Of Projected Revenues</b>		<u>\$ 30,493,430</u>
<b>Target Fund Balance @ 8.5% Of Projected Revenues</b>		<u>\$ 28,799,351</u>
<b>Target Fund Balance @ 8.0% Of Projected Revenues</b>		<u>\$ 27,105,271</u>

\* Per previous board action, the combination of these 2 restrictions cannot be reduced below \$20,000,000.

**Calcasieu Parish School Board  
 Summary of Changes to the General Fund Budget for Budget Revision # 1  
 FYE 6-30-2022**

	<u>Source or Department Detail</u>	<u>Source or Department Summary</u>
<b>Revenues:</b>		
Local:		
Donations	Donations	2,550
<b>Total Revenue Changes:</b>		<u>\$ 2,550</u>
<b>Expenditures:</b>		
<b>Department:</b>		
Special Ed	Donations	\$ 2,550
<b>Total Expenditure Budget Changes - Transfers and Adjustments:</b>		<u>\$ 2,550</u>
<b>Total Encumbrances rolled from prior year</b>		<u>\$ 1,475,376</u>
<b>Net Change in Expenditure Budget</b>		<u>\$ 1,477,926</u>
<b>Net Budget Changes to Revenues and Expenditures :</b>		<u><u>\$ (1,475,376)</u></u>

CALCASIEU PARISH SCHOOL BOARD  
GENERAL FUND  
DETAIL OF REVENUE FOR PROPOSED REVISED BUDGET  
FOR YEAR ENDING JUNE 30, 2022

ITEM OR DESCRIPTION	2018-19 GENERAL FUND ACTUAL	2019-20 GENERAL FUND ACTUAL	2020-21 REVISED #2 APPROVED BUDGET	2021-22 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	2021-22 REVISED #1 PROPOSED BUDGET
<b>LOCAL SOURCES:</b>						
Constitutional Tax (5.13 mills)	\$ 11,352,598	\$ 12,348,346	\$ 11,808,000	\$ 11,500,000	\$ -	\$ 11,500,000
Maintenance/Operation Tax (12.10 mills)	26,777,160	29,125,808	28,000,000	28,000,000	-	28,000,000
Contribution to Teacher Retirement	2,304,745	2,583,354	2,650,000	2,400,000	-	2,400,000
Penalties and Interest on Property Taxes	45,240	42,116	27,000	20,000	-	20,000
Sales and Use Tax, Penalty and Interest	104,088,278	89,344,795	97,801,701	94,534,907	-	94,534,907
Sales and Use Tax Salary Enhancements	34,695,733	29,781,890	32,671,135	31,281,740	-	31,281,740
Sales and Use Tax Salary Enhancements 2015	34,273,165	29,650,997	32,071,304	31,233,982	-	31,233,982
Other Local Revenue	132,093	-	-	-	-	-
Tuition - Summer School	61,400	60,700	-	30,000	-	30,000
Tuition - Driver's Education	-	-	-	-	-	-
Tuition - Other Programs	216,779	34,865	-	-	-	-
Tuition - Other Parishes	418,283	33,000	200,000	200,000	-	200,000
Bus Rental Fees	46,256	395,222	20,000	20,000	-	20,000
Interest Income	2,796,230	19,470	650,000	650,000	-	650,000
Income from 16th Sections	36,371	1,895,306	80,000	80,000	-	80,000
Rental of Board Property	54,056	71,129	35,000	45,000	-	45,000
Donations/Local Grants	231,101	31,406	28,000	-	2,550	2,550
Tax Collection Fees	1,018,282	-	980,000	980,000	-	980,000
Medicaid Reimbursement	3,503,741	972,303	1,000,000	1,000,000	-	1,000,000
E Rate	284,185	1,576,945	500,000	500,000	-	500,000
Miscellaneous Income	79,662	575,831	200,105	200,000	-	200,000
Insurance Proceeds	47,033	209,943	-	-	-	-
Judgments	883	123,739	-	-	-	-
<b>TOTAL - LOCAL SOURCES</b>	<b>\$ 222,463,274</b>	<b>\$ 198,954,025</b>	<b>\$ 208,722,245</b>	<b>\$ 202,675,629</b>	<b>\$ 2,550</b>	<b>\$ 202,678,179</b>
<b>STATE SOURCES:</b>						
Equalization	\$ 137,565,771	\$ 131,631,245	\$ 125,961,983	\$ 123,600,354	\$ -	\$ 123,600,354
Other Unrestricted State Revenue	1,500	27,166	-	-	-	-
Special Education	-	-	-	-	-	-
Adult Education 274	-	-	-	-	-	-
PIPs	102,091	71,695	100,000	100,000	-	100,000
Non-Public School Transportation	-	-	-	-	-	-
Non-Public Textbooks	78,555	76,087	74,502	75,000	-	75,000
Other Restricted State Revenue	16,836	-	30,059	-	-	-
State Revenue	-	-	-	-	-	-
Revenue Sharing	966,115	977,893	960,000	960,000	-	960,000
Salary Supplement Support	-	-	-	-	-	-
State Cont Teacher Retirement	26,050	19,008	30,000	30,000	-	30,000
<b>TOTAL-STATE SOURCES</b>	<b>\$ 138,756,918</b>	<b>\$ 132,803,094</b>	<b>\$ 127,156,544</b>	<b>\$ 124,765,354</b>	<b>\$ -</b>	<b>\$ 124,765,354</b>
<b>FEDERAL SOURCES:</b>						
Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ROTC Funding	75,022	134,419	115,000	115,000	-	115,000
EPA- Clean Diesel Bus Rebate Program	-	-	-	-	-	-
<b>TOTAL - FEDERAL SOURCES</b>	<b>\$ 75,022</b>	<b>\$ 134,419</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>	<b>\$ -</b>	<b>\$ 115,000</b>

CALCASIEU PARISH SCHOOL BOARD  
GENERAL FUND  
DETAIL OF REVENUE FOR PROPOSED REVISED BUDGET  
FOR YEAR ENDING JUNE 30, 2022

ITEM OR DESCRIPTION	2018-19 GENERAL FUND ACTUAL	2019-20 GENERAL FUND ACTUAL	2020-21 REVISED #2 APPROVED BUDGET	2021-22 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	2021-22 REVISED #1 PROPOSED BUDGET
<b>OTHER SOURCES:</b>						
Indirect Costs	\$ 1,384,749	\$ 1,440,281	\$ 2,300,000	\$ 9,307,357	\$ -	\$ 9,307,357
Transfers In	-	-	1,920,000	1,920,000	-	1,920,000
Transfers In: Tuition - Extended Day	245,624	168,366	-	-	-	-
Sale of Fixed Assets	52,658	80	30,000	30,000	-	30,000
Other Loan Proceeds -	-	-	-	-	-	-
Sale of Surplus	-	-	-	-	-	-
Lost/Damaged Textbooks	-	-	-	-	-	-
Proceeds from bond sale	-	-	-	-	-	-
<b>TOTAL - OTHER SOURCES</b>	<b>\$ 1,683,031</b>	<b>\$ 1,608,727</b>	<b>\$ 4,250,000</b>	<b>\$ 11,257,357</b>	<b>\$ -</b>	<b>\$ 11,257,357</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$ 362,978,245</b>	<b>\$ 333,500,265</b>	<b>\$ 340,243,789</b>	<b>\$ 338,813,340</b>	<b>\$ 2,550</b>	<b>\$ 338,815,890</b>

CALCASIEU PARISH SCHOOL BOARD  
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET  
SUMMARY OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS  
FOR YEAR ENDING JUNE 30, 2022

Account	Description	2018-19 GENERAL FUND ACTUAL	2019-20 GENERAL FUND ACTUAL	2020-2021 APPROVED REVISED BUDGET #2	2020-21 GENERAL FUND ACTUAL	2021-22 ORIGINAL APPROVED BUDGET	Rolled Encumbrances	Transfers & Adjustments	2021-22 PROPOSED REVISED BUDGET #1
AA	AA								
	<b>Total Board</b>	\$ 494,814	\$ 505,257	\$ 510,700	\$ -	\$ 526,200	\$ 29,000	\$ -	\$ 555,200
AB	AB								
	<b>Total Superintendent</b>	\$ 395,945	\$ 427,183	\$ 400,807	\$ -	\$ 392,422	\$ -	\$ -	\$ 392,422
AC	AC								
	<b>Total Internal Audit</b>	\$ 387,393	\$ 403,795	\$ 404,036	\$ -	\$ 386,892	\$ -	\$ -	\$ 386,892
AD	AD								
	<b>Total Curriculum &amp; Instruction</b>	\$ 7,711,570	\$ 6,490,361	\$ 7,670,780	\$ -	\$ 5,548,067	\$ 2,723	\$ -	\$ 5,550,790
AE	AE								
	<b>Total Elementary</b>	\$ 53,210,255	\$ 55,708,614	\$ 52,413,363	\$ -	\$ 48,474,804	\$ -	\$ -	\$ 48,474,804
AF	AF								
	<b>Total Elementary Instructional</b>	\$ 742,016	\$ 771,010	\$ 694,123	\$ -	\$ 684,030	\$ -	\$ -	\$ 684,030
AG	AG								
	<b>Total Middle School</b>	\$ 28,041,753	\$ 29,383,149	\$ 28,680,534	\$ -	\$ 26,564,338	\$ 20,738	\$ -	\$ 26,585,076
AH	AH								
	<b>Total High Schools</b>	\$ 47,133,737	\$ 49,733,874	\$ 46,707,873	\$ -	\$ 44,059,342	\$ -	\$ -	\$ 44,059,342
AI	AI								
	<b>Total Vocational Education</b>	\$ 1,865,101	\$ 2,225,963	\$ 2,940,704	\$ -	\$ 2,160,477	\$ 156,718	\$ -	\$ 2,317,195
EC	EC								
	<b>Total Early Childhood</b>	\$ 127,493	\$ 65,649	\$ 146,638	\$ -	\$ 135,200	\$ -	\$ -	\$ 135,200
AK	AK								
	<b>Total Special Education</b>	\$ 29,545,589	\$ 30,676,287	\$ 28,211,920	\$ -	\$ 25,813,527	\$ -	\$ 2,550	\$ 25,816,077
AL	AL								
	<b>Total Advanced Studies - Gift/Talent/AP</b>	\$ 3,600,949	\$ 3,584,875	\$ 3,541,758	\$ -	\$ 3,353,516	\$ 204	\$ -	\$ 3,353,720
AP	AP								
	<b>Total Alternative Programs</b>	\$ 1,508,859	\$ 1,453,343	\$ 1,269,180	\$ -	\$ 1,158,510	\$ -	\$ -	\$ 1,158,510
AR	AR								
	<b>Total Pupil Appraisal</b>	\$ 3,302,590	\$ 3,473,752	\$ 3,288,978	\$ -	\$ 2,999,510	\$ 12,147	\$ -	\$ 3,011,657
AS	AS								
	<b>Total Speech/Lang Therapy</b>	\$ 3,700,105	\$ 3,799,587	\$ 3,797,571	\$ -	\$ 3,758,195	\$ -	\$ -	\$ 3,758,195
AT	AT								
	<b>Total Child Welfare &amp; Attendance</b>	\$ 845,605	\$ 900,445	\$ 944,443	\$ -	\$ 907,569	\$ 3,679	\$ -	\$ 911,248
AU	AU								
	<b>Total Nursing</b>	\$ 2,017,011	\$ 2,201,122	\$ 2,304,519	\$ -	\$ 2,176,971	\$ -	\$ -	\$ 2,176,971
AV	AV								
	<b>Total Testing</b>	\$ 731,710	\$ 720,947	\$ 772,543	\$ -	\$ 756,194	\$ 168	\$ -	\$ 756,362
AW	AW								
	<b>Total Library &amp; Media Services</b>	\$ 1,156,151	\$ 1,181,527	\$ 1,095,467	\$ -	\$ 1,085,986	\$ 4,040	\$ -	\$ 1,090,026
AX	AX								
	<b>Total Print Shop</b>	\$ 683,055	\$ 567,400	\$ 608,626	\$ -	\$ 556,895	\$ 2,227	\$ -	\$ 559,122
BA	BA								
	<b>Total Personnel</b>	\$ 843,254	\$ 865,676	\$ 813,034	\$ -	\$ 809,469	\$ -	\$ -	\$ 809,469
BB	BB								
	<b>Total Finance</b>	\$ 147,594	\$ 151,521	\$ 151,729	\$ -	\$ 146,125	\$ -	\$ -	\$ 146,125
BC	BC								
	<b>Total Accounting / Purchasing</b>	\$ 506,185	\$ 517,908	\$ 535,960	\$ -	\$ 514,820	\$ -	\$ -	\$ 514,820
BD	BD								
	<b>Total Accounts Payable</b>	\$ 181,574	\$ 188,094	\$ 198,687	\$ -	\$ 186,710	\$ -	\$ -	\$ 186,710
BE	BE								
	<b>Total Payroll</b>	\$ 280,878	\$ 248,520	\$ 272,630	\$ -	\$ 239,242	\$ -	\$ -	\$ 239,242
BF	BF								
	<b>Total Risk Management/Insurance</b>	\$ 5,985,961	\$ 6,422,465	\$ 7,842,071	\$ -	\$ 8,790,778	\$ -	\$ -	\$ 8,790,778

CALCASIEU PARISH SCHOOL BOARD  
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET  
SUMMARY OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS  
FOR YEAR ENDING JUNE 30, 2022

Account	Description	2018-19 GENERAL FUND ACTUAL	2019-20 GENERAL FUND ACTUAL	2020-2021 APPROVED REVISED BUDGET #2	2020-21 GENERAL FUND ACTUAL	2021-22 ORIGINAL APPROVED BUDGET	Rolloed Encumbrances	Transfers & Adjustments	2021-22 PROPOSED REVISED BUDGET #1
BG	BG	\$ 1,546,233	\$ 1,721,250	\$ 1,838,579	\$ -	\$ 1,803,293	\$ 5,336	\$ -	\$ 1,808,629
BH	BH	\$ 4,538,394	\$ 4,941,417	\$ 4,247,978	\$ -	\$ 4,582,132	\$ 11,005	\$ -	\$ 4,593,137
BI	BI	\$ 1,547,316	\$ 1,535,825	\$ 1,825,683	\$ -	\$ 1,812,301	\$ -	\$ -	\$ 1,812,301
BJ	BJ	\$ 3,494,271	\$ 2,008,357	\$ 3,131,735	\$ -	\$ 2,434,008	\$ 5,250	\$ -	\$ 2,439,258
BK	BK	\$ 15,907,563	\$ 12,699,940	\$ 13,268,565	\$ -	\$ 11,966,706	\$ 1,203,284	\$ -	\$ 13,169,990
BL	BL	\$ 21,947,788	\$ 21,948,452	\$ 19,024,785	\$ -	\$ 17,400,844	\$ 18,857	\$ -	\$ 17,419,701
BM	BM	\$ 500,142	\$ 278,162	\$ 420,747	\$ -	\$ 187,431	\$ -	\$ -	\$ 187,431
BN	BN	\$ -	\$ -	\$ 1,913,746	\$ -	\$ 1,913,746	\$ -	\$ -	\$ 1,913,746
BP	BP	\$ 8,419,063	\$ 7,347,798	\$ 10,727,500	\$ -	\$ 10,486,000	\$ -	\$ -	\$ 10,486,000
BR	BR	\$ 84,003,598	\$ 88,768,473	\$ 91,298,139	\$ -	\$ 86,189,493	\$ -	\$ -	\$ 86,189,493
BS	BS	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000
GX	GX	\$ 656,281	\$ 749,394	\$ -	\$ -	\$ 365,795	\$ -	\$ -	\$ 365,795
	<b>Total Other Uses</b>	\$ 17,440,823	\$ 16,395,133	\$ 17,425,890	\$ -	\$ 15,895,391	\$ -	\$ -	\$ 15,895,391
	<b>Grand Total Expenditures</b>	\$ 356,348,818	\$ 362,262,524	\$ 362,542,021	\$ -	\$ 338,422,930	\$ 1,475,376	\$ 2,550	\$ 339,900,856

**CALCASIEU PARISH SCHOOL BOARD  
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET  
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS  
FOR YEAR ENDING JUNE 30, 2022**

<u>Account</u>		<u>Description</u>	<u>2018-19 GENERAL FUND ACTUAL</u>	<u>2019-20 GENERAL FUND ACTUAL</u>	<u>2020-2021 APPROVED REVISED BUDGET #2</u>	<u>2020-21 GENERAL FUND ACTUAL</u>	<u>2021-22 ORIGINAL APPROVED BUDGET</u>	<u>Rolled Encumbrances</u>	<u>Transfers &amp; Adjustments</u>	<u>2021-22 PROPOSED REVISED BUDGET #1</u>
<b>Board</b>										
<i>Board of Education Services</i>										
<i>Salaries</i>										
2311	AA 000 000 11102311AA000000	611111 Gen Admin Board - Per Diem	\$ 145,200	\$ 145,600	\$ 145,200	\$ -	\$ 145,200	\$ -	\$ -	\$ 145,200
<i>Purchased Professional Services</i>										
2311	AA 000 000 11102311AA000000	632015 Gen Admin Board Contract Services	-	-	1,000	-	1,000	-	-	1,000
2311	AA 000 000 11102311AA000000	633211 Gen Admin Board Legal Fees	111,952	108,692	125,000	-	125,000	-	-	125,000
2311	AA 000 000 11102311AA000000	633311 Gen Admin Board Audit Fee	143,500	147,500	145,000	-	145,000	29,000	-	174,000
2311	AA 000 000 11102311AA000000	633921 Gen Admin Board Policy Manual	9,700	10,000	10,000	-	10,000	-	-	10,000
<i>Purchased Other Services</i>										
2311	AA 000 000 11102311AA000000	654011 Gen Admin Board Advertising	10,189	6,747	11,000	-	11,000	-	-	11,000
2311	AA 000 000 11102311AA000000	658211 Gen Admin Board Travel - Board	7,204	7,077	10,000	-	10,000	-	-	10,000
<i>Supplies Purchased</i>										
2311	AA 000 000 11102311AA000000	661001 Gen Admin Board Supplies Board	911	498	2,000	-	1,500	-	-	1,500
2311	AA 000 000 11102311AA000000	661501 Gen Admin Board Tech Supplies Board	83	-	-	-	-	-	-	-
<i>Equipment Purchased</i>										
<i>Miscellaneous</i>										
2311	AA 000 000 11102311AA000000	681011 Gen Admin Board Dues - LSBA/ITEE/NSBA	23,798	25,482	22,500	-	22,500	-	-	22,500
<i>Purchased Services</i>										
2314	AA 000 000 11102314AA000000	631611 Gen Admin Board Election Costs	4,908	2,424	-	-	5,000	-	-	5,000
<i>Warehousing and Distribution Services</i>										
2530	AA 000 000 11102530AA000000	632015 Gen Admin Board Fees-Record Storage	37,369	51,235	39,000	-	50,000	-	-	50,000
AA	AA	<b>Total Board</b>	<b>\$ 494,814</b>	<b>\$ 505,257</b>	<b>\$ 510,700</b>	<b>\$ -</b>	<b>\$ 526,200</b>	<b>\$ 29,000</b>	<b>\$ -</b>	<b>\$ 555,200</b>
<b>Superintendent</b>										
<i>Office of Superintendent Services</i>										
2321	AB 000 000 11102321AB000000	611112 Salary - Superintendent	\$ 173,000	\$ 176,450	\$ 175,860	\$ -	\$ 173,420	\$ -	\$ -	\$ 173,420
2321	AB 000 000 11102321AB000000	611112 Auto Allowance - Superintendent	10,800	10,800	10,800	-	10,800	-	-	10,800
2321	AB 000 000 11102321AB000000	611411 Salary - Secretary	42,061	43,781	43,366	-	40,996	-	-	40,996
2321	AB 000 000 11102321AB000000	632015 Contracted Services	86,270	111,723	75,000	-	75,000	-	-	75,000
2321	AB 000 000 11102321AB000000	644212 Copier Lease	6,771	6,631	7,000	-	7,000	-	-	7,000
2321	AB 000 000 11102321AB000000	653051 Communications-Postage	160	88	500	-	400	-	-	400
2321	AB 000 000 11102321AB000000	658211 Travel	1,144	1,506	3,000	-	2,700	-	-	2,700
2321	AB 000 000 11102321AB000000	661001 Supplies Office Superintendent	10,267	9,298	3,720	-	3,300	-	-	3,300
2321	AB 000 000 11102321AB000000	661501 Tech Supplies	-	700	700	-	700	-	-	700
2321	AB 000 000 11102321AB000000	681011 Dues & Subscriptions	542	799	1,000	-	1,000	-	-	1,000
2320	AB 000 000 11102820AB000000	658211 Travel	2,234	648	-	-	-	-	-	-
<i>Public Information Services</i>										
2823	AB 000 000 11102823AB000000	611819 Salary - Public Information Officer	57,669	60,901	60,311	-	59,061	-	-	59,061
2823	AB 000 000 11102823AB000000	611411 Salary - Clerical	-	2,035	4,000	-	4,000	-	-	4,000
2823	AB 000 000 11102823AB000000	643011 R/M of Equipment	325	-	500	-	500	-	-	500
2823	AB 000 000 11102823AB000000	644113 Rental Other Bldg Facility	-	390	-	-	-	-	-	-
2823	AB 000 000 11102823AB000000	654011 Advertising	605	-	8,000	-	7,200	-	-	7,200
2823	AB 000 000 11102823AB000000	655011 Printing-Binding: Share/Annual Report	-	33	250	-	225	-	-	225
2823	AB 000 000 11102823AB000000	658211 Travel	-	-	3,000	-	2,700	-	-	2,700
2823	AB 000 000 11102823AB000000	661001 Supplies - Public Information Services	3,568	989	3,000	-	2,700	-	-	2,700
2823	AB 000 000 11102823AB000000	661501 PIO Tech Supplies	120	-	800	-	720	-	-	720
2823	AB 000 000 11102823AB000000	681011 Dues & Subscriptions	410	410	-	-	-	-	-	-
AB	AB	<b>Total Superintendent</b>	<b>\$ 395,945</b>	<b>\$ 427,183</b>	<b>\$ 400,807</b>	<b>\$ -</b>	<b>\$ 392,422</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 392,422</b>

**CALCASIEU PARISH SCHOOL BOARD  
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET  
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS  
FOR YEAR ENDING JUNE 30, 2022**

<u>Account</u>	<u>Description</u>	<u>2018-19 GENERAL FUND ACTUAL</u>	<u>2019-20 GENERAL FUND ACTUAL</u>	<u>2020-2021 APPROVED REVISED BUDGET #2</u>	<u>2020-21 GENERAL FUND ACTUAL</u>	<u>2021-22 ORIGINAL APPROVED BUDGET</u>	<u>Rolled Encumbrances</u>	<u>Transfers &amp; Adjustments</u>	<u>2021-22 PROPOSED REVISED BUDGET #1</u>
<b>Internal Audit</b>									
<i>Internal Audit Services</i>									
2510 AC 000 000 11102510AC000000	611411 Salary - Clerical	\$ 31,266	\$ 32,851	\$ 32,436	\$ -	\$ 30,066	\$ -	\$ -	\$ 30,066
2516 AC 000 000 11102516AC000000	611116 Salary - Internal Auditor	92,743	95,829	95,239	-	92,507	-	-	92,507
2516 AC 000 000 11102516AC000000	611812 Salary - Auditors	247,941	261,041	258,681	-	248,039	-	-	248,039
2516 AC 000 000 11102516AC000000	653024 Communications Online Subscriptions	7,284	7,434	9,000	-	8,000	-	-	8,000
2516 AC 000 000 11102516AC000000	653051 Communications -Postage	-	-	80	-	80	-	-	80
2516 AC 000 000 11102516AC000000	658211 Travel	1,291	1,135	2,000	-	1,800	-	-	1,800
2516 AC 000 000 11102516AC000000	661001 Supplies Office Internal Audit	634	518	800	-	800	-	-	800
2516 AC 000 000 11102516AC000000	661025 Supplies Internal Audit	5,092	4,476	4,000	-	4,000	-	-	4,000
2516 AC 000 000 11102516AC000000	661501 Tech Supplies Internal Audit	1,141	511	1,800	-	1,600	-	-	1,600
AC AC	<b>Total Internal Audit</b>	<b>\$ 387,393</b>	<b>\$ 403,795</b>	<b>\$ 404,036</b>	<b>\$ -</b>	<b>\$ 386,892</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 386,892</b>
<b>Curriculum and Instruction</b>									
<i>Regular Instruction Programs</i>									
1110 AD 000 000 11101110AD000000	612311 Teacher Substitutes Day-By-Day	4,389,224	3,792,900	4,600,000	-	2,600,000	-	-	2,600,000
1110 AD 000 000 11101110AD000000	612411 Non-teacher Substitutes	332,016	290,855	300,000	-	300,000	-	-	300,000
1110 AD 000 000 11101110AD000000	632011 C/S Stem	-	-	9,000	-	-	-	-	-
1100 AD 000 000 11101100AD000000	632015 Contracted Services	-	-	800	-	3,800	-	-	3,800
1100 AD 000 000 11101100AD000000	643071 Purchased Services Property R/M	180	-	-	-	-	-	-	-
1100 AD 000 000 11101100AD000000	661001 Supplies (R3)	-	5,321	1,000	-	-	-	-	-
1100 AD 000 000 11101100AD000000	661021 Supplies Instructional	316,239	316,804	240,000	-	240,000	-	-	240,000
1100 AD 000 000 11101100ADSTM000	661021 Supplies Instructional STEM	-	-	3,000	-	-	-	-	-
1100 AD 000 000 11101100AD000000	661024 Supplies Classroom	431,263	437,414	431,250	-	431,000	-	-	431,000
1100 AD 000 000 11101100AD000000	661124 Supplies School Desks/Furniture	49,358	518	8,000	-	8,000	-	-	8,000
1100 AD 000 000 11101100ADSTM000	661124 Supplies School Desks/Furniture STEM	-	-	700	-	-	-	-	-
1100 AD 000 000 11101100AD000000	661501 Supplies Instructional Technology	-	-	15,000	-	-	1,834	-	1,834
1100 AD 000 000 11101100AD000000	664211 Texts	146	-	-	-	-	-	-	-
1100 AD 000 000 11101100AD000000	681011 AdvanceED	52,200	-	-	-	-	-	-	-
<i>After School Programs</i>									
1460 AD 000 000 11101460AD000000	611239 Academic Support Supplements	7,803	1,000	-	-	-	-	-	-
<i>Summer School Programs</i>									
1470 AD 000 000 11101470AD000000	611211 Summer School Salaries Teachers	100,817	17,208	30,000	-	30,000	-	-	30,000
<i>Alternative School Programs</i>									
<i>Other Instructional Programs</i>									
1490 AD 000 000 11101490AD000000	632011 Contracted Services - 4H Program Svcs	3,000	3,000	3,000	-	3,000	-	-	3,000
<i>Other Special Program Svcs- Positive Connections</i>									
<i>Counseling Svcs- Positive Connections</i>									
<i>Nursing Services</i>									
<i>Ed Diagnostician Services</i>									
<i>Improvement of Instructional Services - Other Educational Programs</i>									
2219 AD 000 000 11102219AD000000	61141Z Salary - Clerical: R3 Zone	24,135	26,964	26,549	-	-	-	-	-
2219 AD 000 000 11102219AD000000	661101 Supplies Admin	7,924	-	-	-	-	-	-	-
2219 AD 000 000 11102219AD000000	611117 Salary - Supervisors: Grants also Schl Eval	172,836	108,916	116,628	-	81,695	-	-	81,695
2219 AD 000 000 11102219AD000000	611342 Salary - Grant Coordinator	-	52,778	71,610	-	93,020	-	-	93,020
<i>Instruction and Curriculum Development Services</i>									
2220 AD 000 000 11102220AD000000	611411 Salary - Grant Clerical/ Accountability Clerical	60,882	70,738	68,381	-	69,512	-	-	69,512
2220 AD NTA 000 11102220ADNTA000	611414 Salary - Teacher Academy Clerical	1,296	-	3,600	-	3,600	-	-	3,600
2220 AD 000 000 11102220AD000000	611416 Accountability Clerical Supplements	999	1,001	-	-	-	-	-	-

**CALCASIEU PARISH SCHOOL BOARD  
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET  
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS  
FOR YEAR ENDING JUNE 30, 2022**

		2018-19	2019-20	2020-2021	2020-21	2021-22			2021-22
		GENERAL	GENERAL	APPROVED	GENERAL	ORIGINAL		Transfers &	PROPOSED
Account	Description	FUND	FUND	REVISED	FUND	APPROVED	Rolled	Adjustments	REVISED
		ACTUAL	ACTUAL	BUDGET #2	ACTUAL	BUDGET	Encumbrances		BUDGET #1
2220 AD 000 000 11102220AD000000	611914 Salary - Accountability	76,105	79,119	78,529	-	75,613	-	-	75,613
2220 AD NTA 000 11102220ADNTA000	632011 NTA Contracted Services Mentor Training	26,250	-	36,000	-	36,000	-	-	36,000
2220 AD 000 000 11102220AD000000	643011 R/M Grants	216	216	216	-	400	-	-	400
2220 AD 000 000 11102220AD000000	644212 Copier Lease	1,957	2,231	-	-	-	-	-	-
2220 AD 000 000 11102220AD000000	658211 Travel Grants	4,409	4,252	900	-	4,500	-	-	4,500
2220 AD 000 000 11102220AD000000	658214 Travel Accountability	818	-	-	-	-	-	-	-
2220 AD 000 000 11102220AD000000	658216 Travel Other Inst Staff	-	-	7,000	-	-	-	-	-
2220 AD NTA 000 11102220ADNTA000	661001 Supplies Transition to Teaching	278	1,693	-	-	-	-	-	-
2220 AD 000 000 11102220AD000000	661011 Supplies-Grants	1,237	-	2,284	-	1,500	-	-	1,500
2220 AD 000 000 11102220AD000000	661104 Supplies Accountability	972	-	-	-	-	-	-	-
2220 AD 000 000 11102220AD000000	661501 Tech Supplies Instructional Staff-Grants	3,045	3,004	6,080	-	3,080	-	-	3,080
2220 AD 000 000 11102220AD000000	661504 Tech Supplies Accountability	3,566	-	-	-	-	-	-	-
2220 AD 000 000 11102220AD000000	681011 Dues and Fees	89	-	239	-	300	-	-	300
2220 AD NTA 000 11102220ADNTA000	689011 Misc Instr Staff Exp	-	179	-	-	-	-	-	-
	<i>Instructional Staff Training Regular Education</i>								
2231 AD NTA 000 11102231ADNTA000	611414 NTA Clerical	1,221	1,628	-	-	-	-	-	-
2231 AD NTA 000 11102231ADNTA000	612311 New Teacher Academy Subs	30,510	-	52,200	-	52,000	-	-	52,000
2231 AD NTA 000 11102231ADNTA000	615012 Stipends New Teacher Training	2,360	2,525	1,000	-	1,000	-	-	1,000
2231 AD 000 000 11102231AD000000	615013 Other Reg Instr Stff Stipends	51,593	3,750	10,000	-	10,000	-	-	10,000
2231 AD NTA 000 11102231ADNTA000	632011 Contracted Services NTA	-	5,250	7,350	-	7,350	-	-	7,350
2231 AD 000 000 11102231AD000000	632015 Contracted Services	-	7,385	4,000	-	-	-	-	-
2231 AD NTA 000 11102231ADNTA000	644214 Leases Copiers	-	1,392	1,800	-	1,800	-	-	1,800
2231 AD 000 000 11102231AD000000	653024 Online Subscriptions	-	6,500	89,500	-	60,000	-	-	60,000
2231 AD NTA 000 11102231ADNTA000	658212 Travel	1,901	2,066	4,150	-	4,150	-	-	4,150
2231 AD 000 000 11102231AD000000	658211 Travel-Aspiring Principal Fellowship	1,901	-	-	-	10,000	-	-	10,000
2231 AD NTA 000 11102231ADNTA000	661001 NTA Supplies	17,999	9,836	25,057	-	19,057	-	-	19,057
2231 AD 000 000 11102231AD000000	661001 Instr Staff Training Supplies	-	-	6,000	-	-	-	-	-
2231 AD NTA 000 11102231ADNTA000	661501 NTA Tech Supplies	8,933	11,901	8,100	-	8,100	889	-	8,989
2231 AD NTA 000 11102231ADNTA000	664211 Books/References	22,622	22,503	14,400	-	20,400	-	-	20,400
2231 AD NTA 000 11102231ADNTA000	681011 Dues and Fees	-	239	-	-	-	-	-	-
2234 AD NTA 000 11102234ADNTA000	658211 Travel Training Other Programs	14,807	-	-	-	-	-	-	-
	<i>Other Instructional Staff Activities</i>								
	<i>Office of Assistant Superintendent Services</i>								
2324 AD 000 000 11102324AD000000	611114 Salary - Chief Academic Officer	102,779	106,799	106,209	-	103,625	-	-	103,625
2324 AD 000 000 11102324AD000000	611411 Salary - Clerical	33,566	35,151	34,736	-	32,366	-	-	32,366
2324 AD 000 000 11102324AD000000	653051 Communications-Postage	5,282	3,655	7,000	-	6,000	-	-	6,000
2324 AD 000 000 11102324AD000000	655011 Printing	11,100	7,374	17,937	-	15,000	-	-	15,000
2324 AD 000 000 11102324AD000000	658211 Travel Associate Superintendent	5,143	2,451	4,761	-	4,000	-	-	4,000
2324 AD 000 000 11102324AD000000	661001 Supplies Office	2,370	1,724	4,500	-	4,000	-	-	4,000
2324 AD 000 000 11102324AD000000	661501 Supplies Technology	2,106	4,631	5,000	-	5,000	-	-	5,000
	<i>School Administrative Services</i>								
2400 AD 000 000 11102400AD000000	611411 School Clerical	8,566	-	-	-	-	-	-	-
2400 AD 000 000 11102400AD000000	661001 Supplies Sch Admin Non-Instructional	4,000	11,575	10,000	-	10,000	-	-	10,000
2400 AD 000 000 11102400AD000000	661501 Tech Supplies Sch Admin Non-Instructional	1,000	-	-	-	-	-	-	-
2410 AD 000 000 11102410AD000000	611121 Summer School Salaries Principals	33,916	-	5,000	-	5,000	-	-	5,000
2420 AD 000 000 11102420AD000000	611123 Summer School Salaries Asst Princpls	10,560	864	5,000	-	5,000	-	-	5,000
	<i>Warehouse and Distribution Services</i>								
2530 AD 000 000 11102530AD000000	661001 Supplies Mail	-	-	200	-	200	-	-	200

**CALCASIEU PARISH SCHOOL BOARD  
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET  
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS  
FOR YEAR ENDING JUNE 30, 2022**

		2018-19 GENERAL FUND ACTUAL	2019-20 GENERAL FUND ACTUAL	2020-2021 REVISED BUDGET #2	2020-21 GENERAL FUND ACTUAL	2021-22 ORIGINAL APPROVED BUDGET	Rolled Encumbrances	Transfers & Adjustments	2021-22 PROPOSED REVISED BUDGET #1		
		<i>Operation and Maintenance of Plant Services</i>									
2620	AD 000 000 11102620AD000000	653021	Communications Telephone	5,694	42,297	10,000	-	-	-		
2662	AD 000 000 11102662AD000000	632015	Contracted Services- Canines	8,850	5,850	14,000	-	14,000	14,000		
2662	AD 000 000 11102662AD000000	659016	Resource Officers	1,243,533	966,904	1,153,114	-	1,155,000	1,155,000		
		<i>Community Service Operations</i>									
3300	AD 000 000 11103300AD000000	689011	Calcasieu Arts & Humanities Council	10,000	10,000	10,000	-	10,000	10,000		
AD	AD	<b>Total Curriculum &amp; Instruction</b>		<b>\$ 7,711,570</b>	<b>\$ 6,490,361</b>	<b>\$ 7,670,780</b>	<b>\$ -</b>	<b>\$ 5,548,067</b>	<b>\$ 2,723</b>	<b>\$ -</b>	<b>\$ 5,550,790</b>
		<b>Elementary</b>									
		<i>Regular Instruction Programs</i>									
		<i>Salaries</i>									
1105	AE 000 000 11101105AE000000	611211	Salary - Kindergarten Teachers	\$ 5,357,569	\$ 5,629,121	\$ 5,470,915	\$ -	\$ 5,060,665	\$ -	\$ 5,060,665	
1110	AE 000 000 11101110AE000000	611211	Salary - Elementary Teachers	34,091,838	35,504,240	33,501,292	-	31,176,347	-	31,176,347	
1110	AE 000 000 11101110AE000000	611511	Salary - Classroom Aides	30,421	32,570	37,533	-	35,872	-	35,872	
		<i>Purchased Professional Services</i>									
		<i>Purchased Property Services</i>									
		<i>Purchased Other Services</i>									
1100	AE 000 000 11101100AE000000	653024	Online Subscription License Fees	-	28,000	-	-	-	-		
1100	AE 000 000 11101100AE000000	658211	Teacher Travel	131	-	-	-	-	-		
1100	AE 000 000 11101100AE000000	658223	Travel - Teachers	2,761	2,225	2,500	-	2,500	2,500		
		<i>Supplies Purchases</i>									
1100	AE 000 000 11101100AE000000	661501	Supplies Software/Computer	-	-	28,000	-	28,000	-	28,000	
1100	AE 000 000 11101100AE000000	661026	Supplies - K thru 5	5,807	1,813	711	-	4,800	-	4,800	
1100	AE 000 000 11101100AE000000	661526	Tech Supplies K - 5	41,381	81,847	-	-	31,820	-	31,820	
		<i>Equipment Purchases</i>									
		<i>Other Instructional Programs - Co-Curricular Activities</i>									
1410	AE 000 000 11101410AE000000	611211	Teacher Salaries-Extracurricular Supplemer	12,462	13,543	13,560	-	13,560	-	13,560	
		<i>After School Programs</i>									
		<i>Other Instructional Programs -Alternative School Programs</i>									
1480	AE 000 000 11101480AE000000	611213	Salaries ISI Teachers	134,910	148,727	130,000	-	150,000	-	150,000	
1480	AE 000 000 11101480AE000000	611511	Salaries ISI Aides	22,300	24,801	18,158	-	18,697	-	18,697	
		<i>Other Instructional Programs</i>									
1490	AE 000 000 11101490AE000000	611211	CODOFIL Teacher Salaries	1,534,190	1,814,542	1,517,373	-	1,183,247	-	1,183,247	
1490	AE 000 000 11101490AE000000	611511	ESL Aides	72,594	90,605	84,855	-	70,090	-	70,090	
1490	AE 000 000 11101490AE000000	658211	CODOFIL Travel	8,588	11,543	16,000	-	16,000	-	16,000	
		<i>Special Programs - NCLB</i>									
		<i>Special Programs - ELAcquisition</i>									
1520	AE 000 000 11101520AE000000	611511	Salary-ELA Paraprofessional	-	17,632	19,546	-	17,318	-	17,318	
		<i>Special Programs - Pre-K</i>									
1530	AE 000 000 11101530AE000000	611211	Salary - Preschool Teachers	113,029	79,364	56,061	-	-	-	-	
1530	AE 000 000 11101530AE000000	611511	Salary - Preschool Aides	45,052	29,613	16,776	-	-	-	-	
		<i>Guidance Services</i>									
2122	AE 000 000 11102122AE000000	611352	Salary - Counselors Elementary	2,354,901	2,362,145	2,286,054	-	2,074,810	-	2,074,810	
		<i>Diagnostic Services</i>									
		<i>Improvement of Instructional Services - Regular Education Programs</i>									
2211	AE 000 000 11102211AE000000	611115	Salary - Administrative Directors	97,303	100,467	99,877	-	97,207	-	97,207	
2211	AE 000 000 11102211AE000000	611411	Salary - Secretaries Administrative Directors	60,500	63,291	60,467	-	56,609	-	56,609	
2211	AE 000 000 11102211AE000000	644212	Eq Lease Copier	4,263	1,776	1,635	-	4,500	-	4,500	

**CALCASIEU PARISH SCHOOL BOARD  
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DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS  
FOR YEAR ENDING JUNE 30, 2022**

		2018-19	2019-20	2020-2021	2020-21	2021-22			2021-22
		GENERAL	GENERAL	APPROVED	GENERAL	ORIGINAL		Transfers &	PROPOSED
Account	Description	FUND	FUND	REVISED	FUND	APPROVED	Rolled	Adjustments	REVISED
		ACTUAL	ACTUAL	BUDGET #2	ACTUAL	BUDGET	Encumbrances		BUDGET #1
2211 AE 000 000 11102211AE000000	653021 Communications Admin Telephone Cost	278	188	118	-	-	-	-	-
2211 AE 000 000 11102211AE000000	681011 Dues and Fees	89	434	89	-	500	-	-	500
2214 AE 000 000 11102214AE000000	611411 Salary - Clerical	16,966	27,159	25,561	-	24,374	-	-	24,374
	<i>Instruction and Curriculum Development Services</i>								
2220 AE 000 000 11102220AE000000	611361 Salaries/Supplements Elementary Program	15,196	12,045	4,160	-	15,360	-	-	15,360
2220 AE 000 000 11102220AE000000	611411 Salaries - Clerical Instructional Staff	2,547	2,510	4,000	-	4,000	-	-	4,000
2220 AE 000 000 11102220AE000000	632013 Purchased Services	-	-	82	-	3,500	-	-	3,500
2220 AE 000 000 11102220AE000000	643011 Repair & Upkeep of Equipment	-	1,635	-	-	2,500	-	-	2,500
2220 AE 000 000 11102220AE000000	658211 Travel Elementary Teachers	2,992	9,039	-	-	36,000	-	-	36,000
2220 AE 000 000 11102220AE000000	658212 Travel - Supervisors & Consultants	2,611	1,284	-	-	-	-	-	-
2220 AE 000 000 11102220AE000000	658213 Travel - Administrative Directors	-	1,171	1,500	-	3,000	-	-	3,000
2220 AE 000 000 11102220AE000000	661025 Supplies Elementary	8,856	5,027	4,700	-	4,050	-	-	4,050
2220 AE 000 000 11102220AE000000	661101 Supplies Office (Adm. Director)	4,362	2,501	2,000	-	5,400	-	-	5,400
2220 AE 000 000 11102220AE000000	661501 Supplies Admin Tech Other	10,589	3,058	104,511	-	2,000	-	-	2,000
2220 AE 000 000 11102220AE000000	664211 Books Elementary	9,286	806	-	-	2,000	-	-	2,000
2220 AE 000 000 11102220AE000000	673001 Equipment	-	9,954	-	-	-	-	-	-
	<i>Instructional Staff Training Services</i>								
2231 AE 000 000 11102231AE000000	615011 Stipends	-	11,250	-	-	-	-	-	-
2231 AE 000 000 11102231AE000000	644113 Rental of Bldgs	20,000	-	8,500	-	10,000	-	-	10,000
	<i>Library and Media Services</i>								
2252 AE 000 000 11102252AE000000	611214 Salary - Librarians	1,892,654	1,969,366	1,894,149	-	1,670,352	-	-	1,670,352
	<i>School Administrative Services</i>								
2400 AE 000 000 11102400AE000000	611411 Salary - School Secretaries	1,631,389	1,792,370	1,647,341	-	1,401,349	-	-	1,401,349
2400 AE 000 000 11102400AE000000	661101 Supplies Office - Principals	31,993	36,110	36,000	-	36,000	-	-	36,000
2400 AE 000 000 11102400AE000000	661525 Tech Supplies Principals	15,748	12,272	7,674	-	30,500	-	-	30,500
2410 AE 000 000 11102410AE000000	611121 Salary - Principals	2,766,738	2,905,256	2,602,566	-	2,647,597	-	-	2,647,597
2420 AE 000 000 11102420AE000000	611123 Salary - Assistant Principals	2,787,962	2,867,312	2,709,099	-	2,534,279	-	-	2,534,279
AE AE	<b>Total Elementary</b>	<b>\$ 53,210,255</b>	<b>\$ 55,708,614</b>	<b>\$ 52,413,363</b>	<b>\$ -</b>	<b>\$ 48,474,804</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,474,804</b>
	<b>Elementary - Instructional</b>								
	<i>Regular Instruction Programs</i>								
1100 AF 000 000 11101100AF000000	653024 Online subscriptions	\$ 788	\$ 1,032	\$ 5,900	\$ -	\$ 5,900	\$ -	\$ -	\$ 5,900
1100 AF 000 000 11101100AF000000	661026 Supplies - K thru 5	40,871	1,070	2,637	-	4,343	-	-	4,343
1100 AF 000 000 11101100AF000000	661027 Supplies - Remediation	-	-	-	-	9,000	-	-	9,000
1100 AF 000 000 11101100AF000000	661031 Supplies Kindergarten Testing	10,162	11,327	8,400	-	7,200	-	-	7,200
1100 AF 000 000 11101100AF000000	661526 Tech Supplies K-5	9,263	59,235	60,118	-	17,500	-	-	17,500
	<i>Other Instructional Programs</i>								
1490 AF 000 000 11101490AF000000	611213 Remediation Teachers	-	-	10,080	-	10,000	-	-	10,000
1490 AF 000 000 11101490AF000000	611513 Supplements - Learning Interventionists/Tut	196,870	186,680	200,000	-	200,000	-	-	200,000
	<i>Improvement of Instructional Services - Regular Education Programs</i>								
2211 AF 000 000 11102211AF000000	611411 Salaries - Clerical	26,231	28,204	27,789	-	25,814	-	-	25,814
2211 AF 000 000 11102211AF000000	644212 Eq Lease Copier	9,779	8,536	12,600	-	12,600	-	-	12,600
2211 AF 000 000 11102211AF000000	681011 Membership Fees	686	914	5,987	-	6,500	-	-	6,500
	<i>Instruction and Curriculum Development Services</i>								
2220 AF 000 000 11102220AF000000	611116 Salary Instr Director	95,220	98,306	-	-	-	-	-	-
2220 AF 000 000 11102220AF000000	611342 Salary - Instructional Consultants Elementar	316,087	321,687	326,203	-	318,165	-	-	318,165
2220 AF 000 000 11102220AF000000	632015 Purchased Services	-	13,600	-	-	12,240	-	-	12,240
2220 AF 000 000 11102220AF000000	643011 Repair & Upkeep of Equipment	65	-	-	-	900	-	-	900
2220 AF 000 000 11102220AF000000	658211 Travel Elementary Teachers	-	-	(2,000)	-	3,400	-	-	3,400
2220 AF 000 000 11102220AF000000	658212 Travel - Supervisors & Consultants	12,319	13,879	18,900	-	18,900	-	-	18,900
2220 AF 000 000 11102220AF000000	661001 Supplies - Supervisors/Consultants Element	6,993	5,281	4,622	-	7,200	-	-	7,200
2220 AF 000 000 11102220AF000000	661025 Supplies Elementary	3,707	6,494	4,641	-	12,218	-	-	12,218
2220 AF 000 000 11102220AF000000	661501 Tech Supplies - Supervisors/Consultants Elk	12,977	14,765	8,246	-	12,150	-	-	12,150
AF AF	<b>Total Elementary Instructional</b>	<b>\$ 742,016</b>	<b>\$ 771,010</b>	<b>\$ 694,123</b>	<b>\$ -</b>	<b>\$ 684,030</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 684,030</b>

**CALCASIEU PARISH SCHOOL BOARD  
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET  
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS  
FOR YEAR ENDING JUNE 30, 2022**

<u>Account</u>	<u>Description</u>	<u>2018-19 GENERAL FUND ACTUAL</u>	<u>2019-20 GENERAL FUND ACTUAL</u>	<u>2020-2021 APPROVED REVISED BUDGET #2</u>	<u>2020-21 GENERAL FUND ACTUAL</u>	<u>2021-22 ORIGINAL APPROVED BUDGET</u>	<u>Rolled Encumbrances</u>	<u>Transfers &amp; Adjustments</u>	<u>2021-22 PROPOSED REVISED BUDGET #1</u>
<b>Middle School</b>									
<i>Regular Instruction:</i>									
1105 AG 000 000 11101105AG000000	611211 Salary - Kindergarten Teachers	\$ 194,181	\$ 309,335	\$ 291,606	\$ -	\$ 288,966	\$ -	\$ -	\$ 288,966
1110 AG 000 000 11101110AG000000	611211 Salary - Elementary Teachers	20,465,936	21,565,302	20,934,833	-	19,197,108	-	-	19,197,108
1110 AG 000 000 11101110AG000000	611213 Salary - Remediation	11,905	-	17,400	-	17,400	-	-	17,400
1110 AG 000 000 11101110AG000000	611511 Salary - Classroom Aides	28,059	42,945	38,001	-	20,976	-	-	20,976
1100 AG 000 000 11101100AG000000	643011 Purch Svcs Maintenance/Repair	195	1,405	2,300	-	2,300	-	-	2,300
1100 AG 000 000 11101100AG000000	643013 Purch Svcs Property	5,550	-	-	-	-	-	-	-
1100 AG 000 000 11101100AG000000	653024 P/S Communications	182,504	214,804	188,900	-	188,900	-	-	188,900
1100 AG 000 000 11101100AG000000	658212 Travel FACE	428	-	-	-	-	-	-	-
1100 AG 000 000 11101100AG000000	658223 Travel - Teachers	12,410	6,761	15,000	-	15,000	-	-	15,000
1100 AG 000 000 11101100AG000000	661024 Supplies General School K-12	19,517	19,520	19,486	-	19,486	-	-	19,486
1100 AG 000 000 11101100AG000000	661027 Supplies Remediation	1,975	4,795	26,595	-	26,595	-	-	26,595
1100 AG 000 000 11101100AG000000	661034 Supplies Language	5,931	3,740	6,000	-	6,000	-	-	6,000
1100 AG 000 000 11101100AG000000	661035 Supplies Math	3,495	6,868	9,800	-	9,800	-	-	9,800
1100 AG 000 000 11101100AG000000	661037 Supplies Science	21,865	65,811	36,000	-	36,000	-	-	36,000
1100 AG 000 000 11101100AG000000	661038 Supplies Social Studies	4,962	672	5,000	-	5,000	-	-	5,000
1100 AG 000 000 11101100AG000000	661055 Supplies Foreign Language	523	1,169	3,100	-	3,100	-	-	3,100
1100 AG 000 000 11101100AG000000	661058 Supplies Vocal	-	-	2,000	-	-	-	-	-
1100 AG 000 000 11101100AG000000	661501 Supplies Software/Computers	-	22	-	-	-	-	-	-
1100 AG 000 000 11101100AG000000	661524 Tech Supplies Gen Sch K-12	148,227	126,058	48,700	-	64,700	18,959	-	83,659
1100 AG 000 000 11101100AG000000	661527 Tech Supplies Remediation	52,825	1,522	10,000	-	10,000	-	-	10,000
1100 AG 000 000 11101100AG000000	661534 Tech Supplies Language	40,776	34,203	34,255	-	34,255	-	-	34,255
1100 AG 000 000 11101100AG000000	661535 Tech Supplies Math	32,812	41,108	38,242	-	38,242	-	-	38,242
1100 AG 000 000 11101100AG000000	661537 Tech Supplies Science	11,131	1,432	18,960	-	18,900	-	-	18,900
1100 AG 000 000 11101100AG000000	661538 Tech Supplies Social Studies	24,601	33,735	31,274	-	31,274	-	-	31,274
1100 AG 000 000 11101100AG000000	661555 Tech Supplies Foreign Language	45,795	49,747	44,267	-	44,267	-	-	44,267
1100 AG 000 000 11101100AG000000	661595 French Immersion Tech Supplies	4,983	3,430	2,000	-	2,000	-	-	2,000
1100 AG 000 000 11101100AG000000	664211 Instructional Texts	63,093	79,453	70,626	-	54,626	-	-	54,626
1100 AG 000 000 11101100AG000000	664216 Books (FACE)	447	-	-	-	-	-	-	-
1100 AG 000 000 11101100AG000000	664411 Instructional Periodicals	-	247	1,335	-	1,335	-	-	1,335
<i>Other Instructional Programs - Co-Curricular Activities</i>									
1410 AG 000 000 11101410AG000000	611211 Salaries CoCurricular	48,752	45,826	43,399	-	43,178	-	-	43,178
1410 AG 000 000 11101410AG000000	611511 Cocurricular Aides	560	372	653	-	747	-	-	747
<i>Other Instructional Programs - Athletics</i>									
1420 AG 000 000 11101420AG000000	611211 Salaries Coaching Supplements	56,759	69,400	66,757	-	102,913	-	-	102,913
1420 AG 000 000 11101420AG000000	632015 Contracted Services	-	550	550	-	550	-	-	550
1420 AG 000 000 11101420AG000000	643011 Athletic R/M	9,708	-	-	-	-	-	-	-
1420 AG 000 000 11101420AG000000	661057 Athletic Supplies	3,365	-	3,100	-	3,100	-	-	3,100
<i>After School Programs</i>									
<i>Other Instructional Programs -Alternative School Programs</i>									
1480 AG 000 000 11101480AG000000	611213 ISI Teachers	130,542	130,323	186,000	-	186,000	-	-	186,000
1480 AG 000 000 11101480AG000000	611511 ISI Aides	15,848	17,150	25,872	-	6,000	-	-	6,000
<i>Alternative Programs</i>									
<i>Guidance Services</i>									
2122 AG 000 000 11102122AG000000	611352 Salary - Counselors Middle	1,053,586	1,107,491	1,087,694	-	1,029,921	-	-	1,029,921
<i>Improvement of Instructional Services - Regular Education Programs</i>									
2211 AG 000 000 11102211AG000000	611115 Salary - Administrative Director	113,282	100,467	99,877	-	97,207	-	-	97,207
2211 AG 000 000 11102211AG000000	611411 Salary - Secretary to Admin Director	32,252	33,837	33,422	-	31,052	-	-	31,052
2211 AG 000 000 11102211AG000000	681011 Misc Exp - Dues & Fees	75	1,029	850	-	500	-	-	500
<i>Improvement of Instructional Services - Other Educational Programs</i>									
2219 AG 000 000 11102219AG000000	658215 French Immersion Travel	-	-	-	-	1,500	-	-	1,500
<i>Instruction and Curriculum Development Services</i>									