



TO: Members, Calcasieu Parish School Board

FROM: Wilfred Bourne, Chief Financial Officer

DATE: January 28, 2020

RE: Budget/Fiscal Management Committee Meeting

Mr. Billy Breaux, Chairman, has called a Budget/Fiscal Management Committee Meeting for **Tuesday, January 28, 2020** at 5:00 p.m. in the Board Room at 3310 Broad Street, Lake Charles, Louisiana.

### **AGENDA**

- 1) Presentation of the [2018-2019 Comprehensive Annual Financial Report](#)
- 2) School Audits, Extended Day Program Reviews & Athletic Analysis
  - A. School Audits
    - 1) A.M. Barbe High
    - 2) LCB Academy of Learning
    - 3) Sam Houston High
    - 4) Starks High
    - 5) S.J. Welsh Middle
  - B. Extended Day Program Reviews and Athletic Analysis  
**Extended Day Program Reviews:**
    - 1) Bell City High
    - 2) T.S. Cooley Elementary
    - 3) Dolby Elementary
    - 4) Nelson Elementary
    - 5) R.W. Vincent Elementary

*Building Foundations for the Future*

WB/vg  
Page 2  
Budget Agenda

**Athletic Analysis:**

- 1) A.M. Barbe Elementary
- 2) Bell City High
- 3) Iowa High
- 4) LaGrange High
- 5) Sam Houston High
- 6) Starks High
- 7) Sulphur High
- 8) Vinton High
- 9) Washington Marion High
- 10) Westlake High

C. School Audits Significant Deficiencies

- 1) LaGrange High
- 3) POD Project 11 Update
- 4) Per Pupil Expenditure Analysis
- 5) Update on Lunch Debt Collection Procedures

Budget/Fiscal Management Committee:

Billy Breaux, Chair  
Eric Tarver, Vice Chair  
Annette Ballard  
Bliss Bujard  
Russell Castille  
Mack Dellafosse  
John Duhon  
Damon Hardesty  
Fred Hardy  
Aaron Natali  
Dean Roberts  
Alvin Smith  
Desmond Wallace

Other Board Members:

Glenda Gay  
Mark Young

*Building Foundations for the Future*



# **Calcasieu Parish School Board**

**Comprehensive Annual  
Financial Report**

**2018-2019**

# Components

## Management's Discussion & Analysis

Narrative Overview Of Government – Wide Activities

## Government – Wide Statements

(Full Accrual Basis – Like A Business)

(Includes Depreciation Of Assets)

## Statement of Net Position

Assets + Deferred Outflows – Liabilities - Deferred Inflows  
= Net Position

## Statement of Activities

Shows Changes In Net Position



# Statement of Net Position

	Governmental Activities 2018-2019	Governmental Activities 2017-2018
<b>Assets &amp; Deferred Outflows</b>		
Cash & Investments	\$ 225,578,796	\$ 239,549,878
Receivables	\$ 32,046,788	\$ 27,581,015
Internal Balances	\$ -	\$ -
Inventory	\$ 2,221,584	\$ 2,189,002
Prepaid Items	\$ 3,172	\$ 6,495
Capital Assets - Net of Depreciation	\$ 255,885,945	\$ 246,076,170
Restricted Assets-Cash & Cash Equiv.	\$ -	\$ -
Deferred Outflows	\$ 151,801,097	\$ 100,701,431
<b>Total Assets &amp; Deferred Outflows</b>	<b>\$ 667,537,382</b>	<b>\$ 616,103,991</b>
<b>Liabilities &amp; Deferred Inflows</b>		
Payables	\$ 53,885,600	\$ 50,014,811
Long Term Liabilities	\$ 210,568,792	\$ 213,483,866
Net pension liability	\$ 446,392,010	\$ 460,279,379
Post-employment benefit obligation	\$ 623,749,639	\$ 564,818,645
Deferred Inflows	\$ 119,102,705	\$ 122,188,419
<b>Total Liabilities &amp; Deferred Inflows</b>	<b>\$ 1,453,698,746</b>	<b>\$ 1,410,785,120</b>
<b>Net Assets</b>		
Invested In Capital Assets -	\$ 102,035,030	\$ 83,104,339
Net of Related Debt	\$ 84,364,279	\$ 85,746,652
Restricted	\$ (972,560,673)	\$ (963,532,120)
Unrestricted	\$ (786,161,364)	\$ (794,681,129)
<b>Total Net Assets</b>	<b>\$ (786,161,364)</b>	<b>\$ (794,681,129)</b>

# Capital Assets

	Balance @ <u>June 30, 2019</u>	Accumulated <u>Depreciation</u>	Net Capital <u>Assets</u>	Balance @ <u>June 30, 2018</u>
Land	\$ 9,617,786	\$ -	\$ 9,617,786	\$ 9,208,972
Buildings & Improvements	549,073,247	349,245,057	199,828,190	545,089,432
Machinery & Equipment	41,777,878	30,498,557	11,279,321	40,534,055
Construction In Progress	35,160,648	-	35,160,648	15,051,991
<b>Totals</b>	<b>\$ 635,629,559</b>	<b>\$ 379,743,614</b>	<b>\$ 255,885,945</b>	<b>\$ 609,884,450</b>

Historical  
Cost

Historical  
Cost

# Statement of Activities

<b>Government-Wide Revenues</b>		
From Property Taxes	\$	64,047,503
From Sales Taxes	\$	177,229,483
From M.F.P.	\$	139,362,944
From Riverboat Head Taxes	\$	3,484,739
From Interest Earnings	\$	5,706,609
From Miscellaneous	\$	6,000,895
<b>Total General Revenues (Taxpayer)</b>	<b>\$</b>	<b>395,832,173</b>
Add Charges For Services	\$	4,832,822
Add Grants & Contributions	\$	52,084,772
Add Transfers/Special Items	\$	-
<b>Total Revenues From Other Sources</b>	<b>\$</b>	<b>56,917,594</b>
<b>Total Government-Wide Revenues Available</b>	<b>\$</b>	<b>452,749,767</b>
<b>Total Government -Wide Expenses</b>	<b>\$</b>	<b>(444,230,002)</b>
<b>Change In Net Position</b>	<b>\$</b>	<b>8,519,765</b>
<b>Net Position - beginning</b>	<b>\$</b>	<b>(794,681,129)</b>
<b>Net Position - ending</b>	<b>\$</b>	<b>(786,161,364)</b>





# Report Sections

1. Introductory Sections
2. Financial Section
3. Statistical Section

Supplemental Report On Single Audit Compliance & Additional Agreed Upon Procedures (AUP)



# Fund Accounting Structure

- ▶ General Fund
- ▶ Special Revenue Funds
- ▶ Debt Service Funds
- ▶ Capital Projects Funds
- ▶ Internal Service Funds
- ▶ Agency Funds

# Calcasieu Parish School Board

## General Fund

### Fund Balance

<b>Fund Balance Analyzed</b>	
<b>Non Spendable</b>	
For Inventory & Prepaid Items	\$ 1,425,802
<b>Restricted</b>	
For Sales Tax Salary Enhancements	\$ 47,673,537
For Grant & Donor Restricted	\$ 971,269
<b>Committed</b>	
For Insurance	\$ 1,000,000
<b>Assigned</b>	
For E-Rate (Technology)	\$ 316,000
Unassigned	\$ 50,285,230
<b>Total Fund Balance</b>	<b>\$ 101,671,838</b>

# Calcasieu Parish School Board General Fund

## Ratio of Fund Balance To Expenditures

<u>Fiscal Year</u>	Non Spendable/ Restricted/ Committed/		Unassigned		<u>Total</u>	Expenditures/ <u>Other Uses</u>
	<u>Assigned</u>					
2014-15	\$ 8,788,199	\$ 45,893,890	\$ 54,682,089	\$ 305,279,714		
2015-16	\$ 19,932,359	\$ 51,529,521	\$ 71,461,880	\$ 336,411,964		
2016-17	\$ 35,717,452	\$ 56,434,701	\$ 92,152,153	\$ 343,574,857		
2017-18	\$ 53,240,811	\$ 41,832,315	\$ 95,073,126	\$ 392,250,873	*	
2018-19	\$ 51,386,608	\$ 50,285,230	\$ 101,671,838	\$ 362,901,165		
	<b>Non Spendable/ Restricted/ Committed/</b>	<b>Assigned</b>	<b>Unassigned</b>	<b>Total</b>		
2014-15	2.9%	15.0%	17.9%			
2015-16	5.9%	15.3%	21.2%			
2016-17	10.4%	16.4%	26.8%			
2017-18	13.6%	10.6%	24.2%			
2018-19	14.2%	13.8%	28.0%			

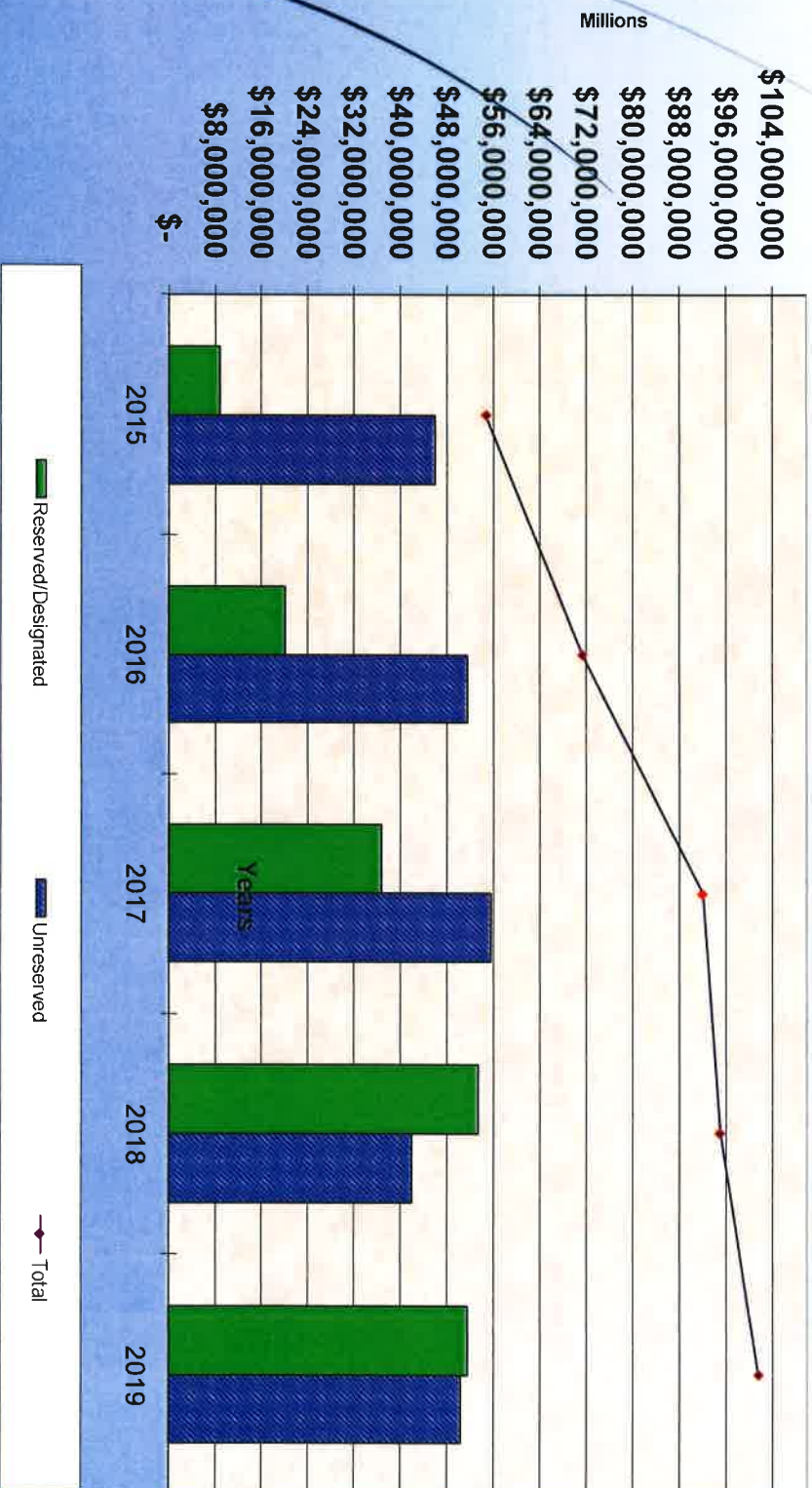
Note : School Lunch Transfers Are Included In Expenditures

\* Includes \$30,000,000 Transfer to 2017 All Districts Capital Projects Fund





# General Fund Fund Balance History





**General Fund**  
**Statement of Revenues, Expenditures, and Changes In**  
**Fund Balance For The Year Ended June 30, 2019**

<b>Revenues</b>	<b>\$</b>	<b>368,015,438</b>
<b>Expenditures</b>	<b>\$</b>	<b><u>(361,701,165)</u></b>
<b>Excess Revenues</b>	<b>\$</b>	<b>6,314,273</b>
<b>Other Sources/Uses</b>		
Out	<b>\$</b>	<b>(1,200,000)</b>
In	<b>\$</b>	<b><u>1,484,439</u></b>
<b>Net Excess</b>	<b>\$</b>	<b><u>6,598,712</u></b>

# General Fund Operating Results & Fund Balance Last Five Years

Fiscal <u>Year</u>	Beginning <u>Fund Balance</u>	Surplus <u>(Deficiency)</u>	Ending <u>Fund Balance</u>
* 2014-15	\$ 51,275,392	\$ 3,406,697	\$ 54,682,089
2015-16	\$ 54,682,089	\$ 16,779,791	\$ 71,461,880
2016-17	\$ 71,461,880	\$ 20,690,273	\$ 92,152,153
2017-18	\$ 92,152,153	\$ 2,920,973	\$ 95,073,126
2018-19	\$ 95,073,126	\$ 6,598,712	\$ 101,671,838

\* Beginning Fund Balance-As Restated

# General Fund Revenues

## 2017-18

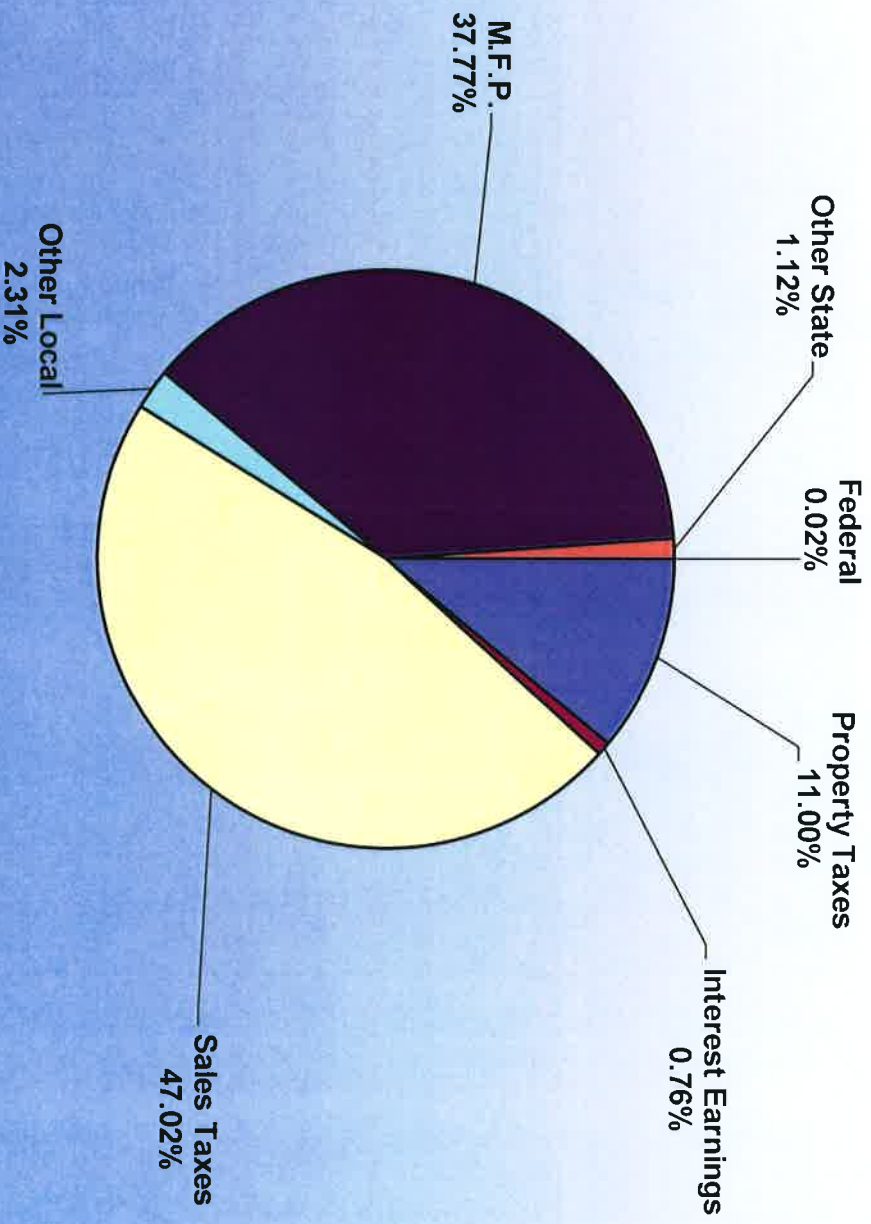
Local Revenues	\$ 244,565,000	62.14%
State Revenues	\$ 148,508,089	37.73%
Federal Revenues	\$ 513,603	0.13%
Total Revenues	<u>\$ 393,586,692</u>	

## 2018-19

Local Revenues	\$ 224,827,271	61.09%
State Revenues	\$ 143,113,145	38.89%
Federal Revenues	\$ 75,022	0.02%
Total Revenues	<u>\$ 368,015,438</u>	



# General Fund Revenues





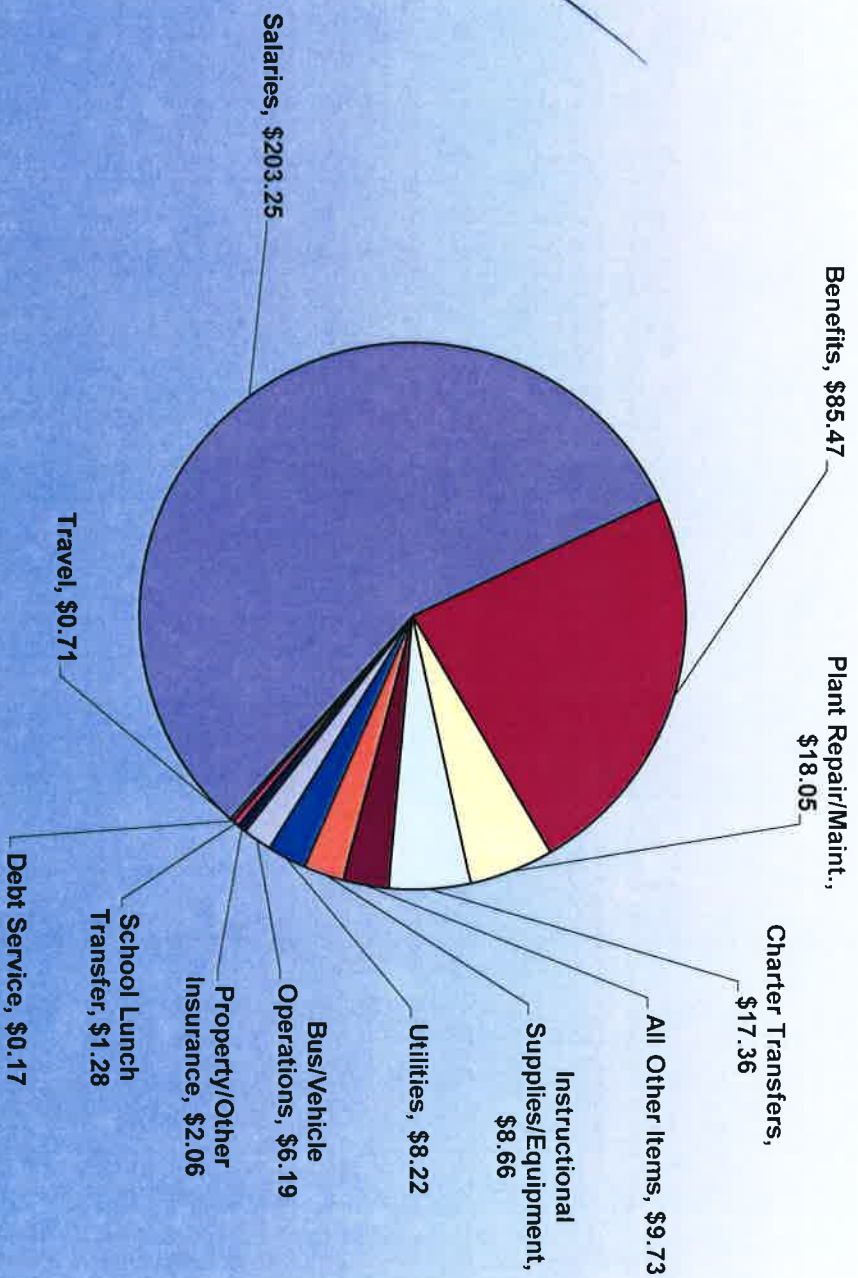
# 2018-2019 General Fund Expenditures

## In Millions \$

	<u>2018-2019</u>	<u>2017-2018</u>	<u>2016-2017</u>	<u>2015-2016</u>	<u>2014-2015</u>
Salaries	\$ 203.25	\$ 202.42	\$ 194.08	\$ 187.81	\$ 170.02
Benefits	\$ 85.47	\$ 91.75	\$ 86.43	\$ 82.75	\$ 79.37
Property/Other Insurance	\$ 2.06	\$ 2.24	\$ 1.97	\$ 2.14	\$ 2.17
Utilities	\$ 8.22	\$ 7.76	\$ 7.91	\$ 7.53	\$ 7.70
Travel	\$ 0.71	\$ 0.59	\$ 0.63	\$ 0.65	\$ 0.62
Instructional Supplies/Equipment	\$ 8.66	\$ 8.12	\$ 6.73	\$ 12.13	\$ 7.80
School Lunch Transfer	\$ 1.28	\$ 1.44	\$ 1.62	\$ 1.20	\$ 1.20
Plant Repairs/Maintenance	\$ 18.05	\$ 18.31	\$ 16.91	\$ 14.81	\$ 12.69
Bus/Vehicle Operations	\$ 6.19	\$ 5.21	\$ 3.74	\$ 6.15	\$ 1.86
Debt Services	\$ 0.17	\$ 0.69	\$ 1.08	\$ 0.82	\$ 1.95
Other items	\$ 9.73	\$ 8.71	\$ 8.27	\$ 8.74	\$ 9.17
Capital Projects Transfer	\$ -	\$ 30.00	\$ -	\$ -	\$ -
Charter Transfers	\$ 17.36	\$ 13.23	\$ 12.76	\$ 10.21	\$ 9.07
<b>Totals</b>	<b>\$ 361.15</b>	<b>\$ 390.47</b>	<b>\$ 342.13</b>	<b>\$ 334.94</b>	<b>\$ 303.62</b>

Expenditures shown per Annual Financial Report, not audit report

# 2018-2019 General Fund Expenditures In Millions (\$361.15)



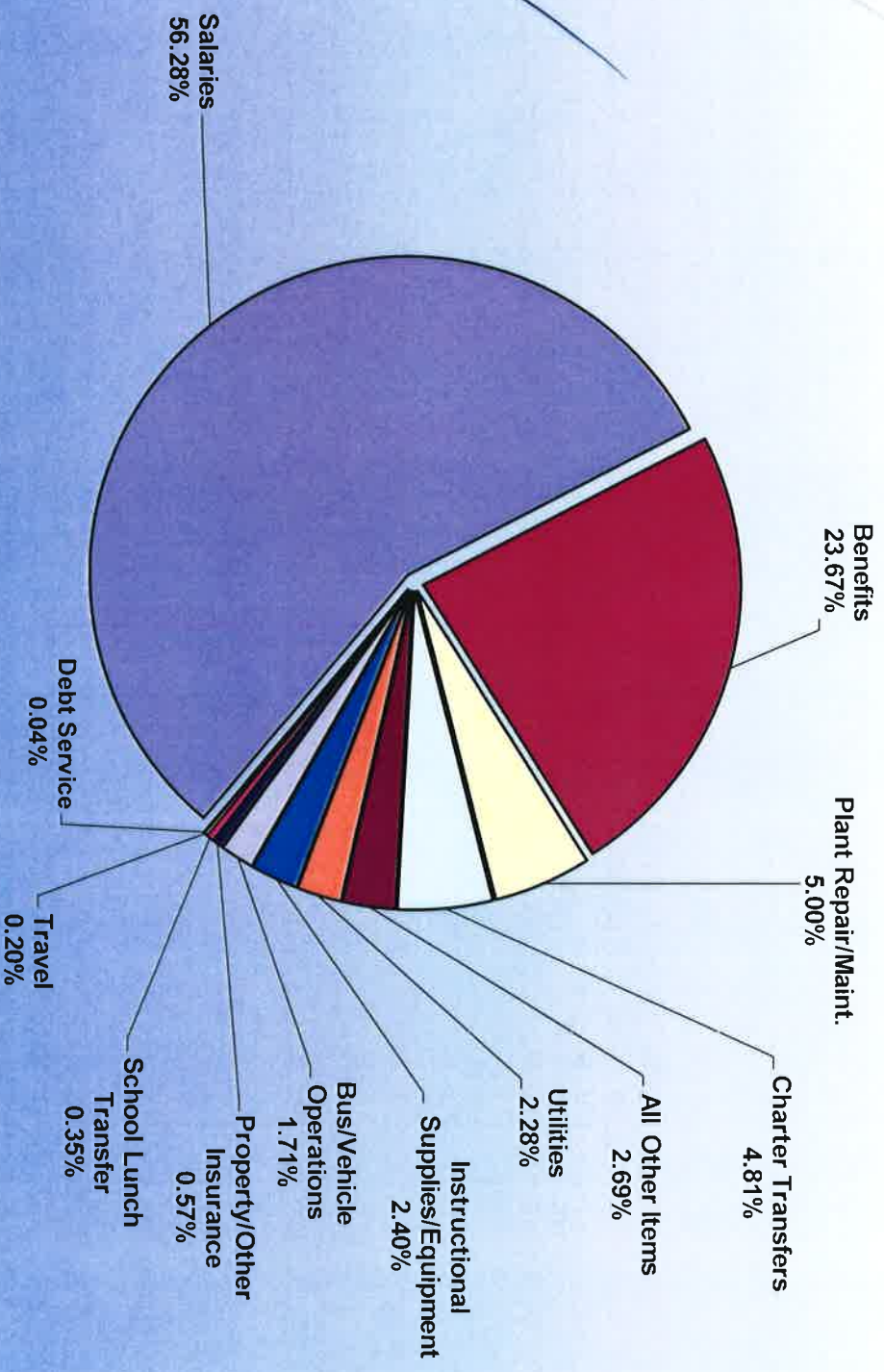


# 2018-2019 General Fund Expenditures In %

	<u>2018-2019</u>	<u>2017-2018</u>	<u>2016-2017</u>	<u>2015-2016</u>	<u>2014-2015</u>
Salaries	56.3%	51.8%	56.7%	56.1%	56.0%
Benefits	23.7%	23.4%	25.3%	24.7%	26.1%
Property/Other Insurance	0.6%	0.6%	0.6%	0.6%	0.7%
Utilities	2.3%	2.1%	2.3%	2.2%	2.5%
Travel	0.2%	0.2%	0.2%	0.2%	0.2%
Instructional Supplies/Equipment	2.4%	2.1%	2.0%	3.6%	2.6%
School Lunch Transfer	0.4%	0.4%	0.5%	0.4%	0.4%
Plant Repairs/Maintenance	5.0%	4.6%	4.9%	4.4%	4.2%
Bus/Vehicle Operations	1.7%	1.3%	1.1%	1.8%	0.6%
Debt Services	0.4%	0.2%	0.3%	0.2%	0.6%
Other items	2.6%	2.2%	2.4%	2.6%	3.0%
Capital Projects Transfer	0.0%	7.7%	0.0%	0.0%	0.0%
Charter Transfers	4.8%	3.4%	3.7%	3.0%	3.0%
<b>Totals</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

# 2018-2019 General Fund Expenditures

## In % (\$361.15)



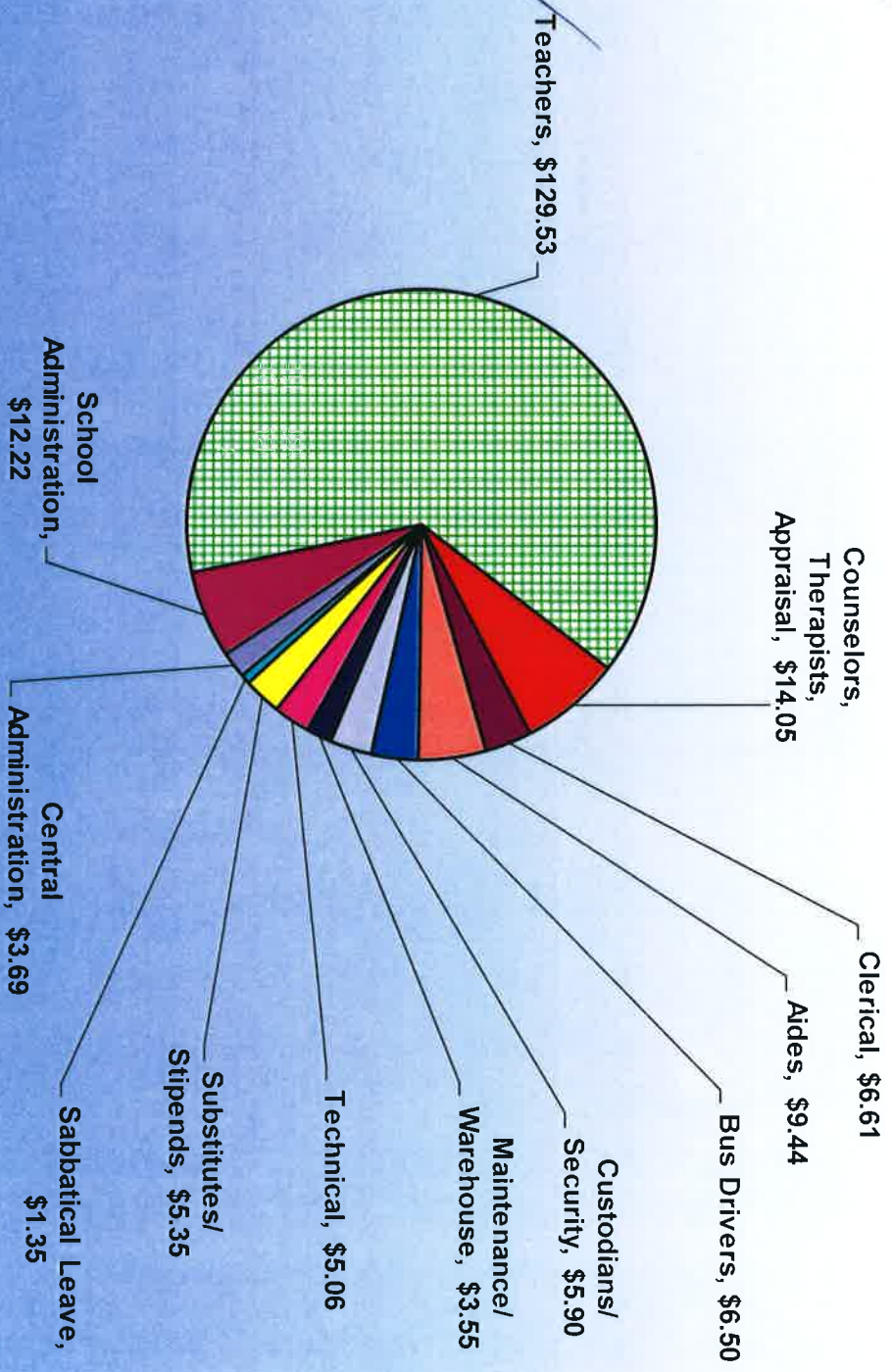


# 2018-2019 General Fund Salaries In Millions \$

	<u>2018-2019</u>	<u>2017-2018</u>	<u>2016-2017</u>	<u>2015-2016</u>	<u>2014-2015</u>
Central Administration	\$ 3.69	\$ 3.64	\$ 3.55	\$ 3.65	\$ 3.40
School Administration	\$ 12.22	\$ 12.13	\$ 11.53	\$ 11.39	\$ 10.18
Teachers	\$ 129.53	\$ 128.98	\$ 123.81	\$ 119.32	\$ 108.03
Counselors/Therapists/Appraisal	\$ 14.05	\$ 14.42	\$ 13.53	\$ 12.41	\$ 11.48
Clerical	\$ 6.61	\$ 6.50	\$ 6.17	\$ 5.94	\$ 5.31
Aides	\$ 9.44	\$ 9.58	\$ 8.95	\$ 8.34	\$ 7.83
Bus Drivers	\$ 6.50	\$ 6.04	\$ 5.76	\$ 5.34	\$ 5.20
Custodians/Security	\$ 5.90	\$ 5.72	\$ 5.58	\$ 5.54	\$ 4.85
Maintenance/Warehouse/SFS	\$ 3.55	\$ 3.58	\$ 3.49	\$ 3.49	\$ 2.87
Technical	\$ 5.06	\$ 4.58	\$ 4.39	\$ 4.10	\$ 3.57
Substitutes/Stipends	\$ 5.35	\$ 5.51	\$ 5.88	\$ 6.91	\$ 5.75
Sabbatical Leave	\$ 1.35	\$ 1.74	\$ 1.44	\$ 1.37	\$ 1.55
<b>Totals</b>	<b>\$ 203.25</b>	<b>\$ 202.42</b>	<b>\$ 194.08</b>	<b>\$ 187.81</b>	<b>\$ 170.02</b>

Expenditures shown per Annual Financial Report, not audit report

# 2018-2019 General Fund Salaries In Millions (\$203.25)



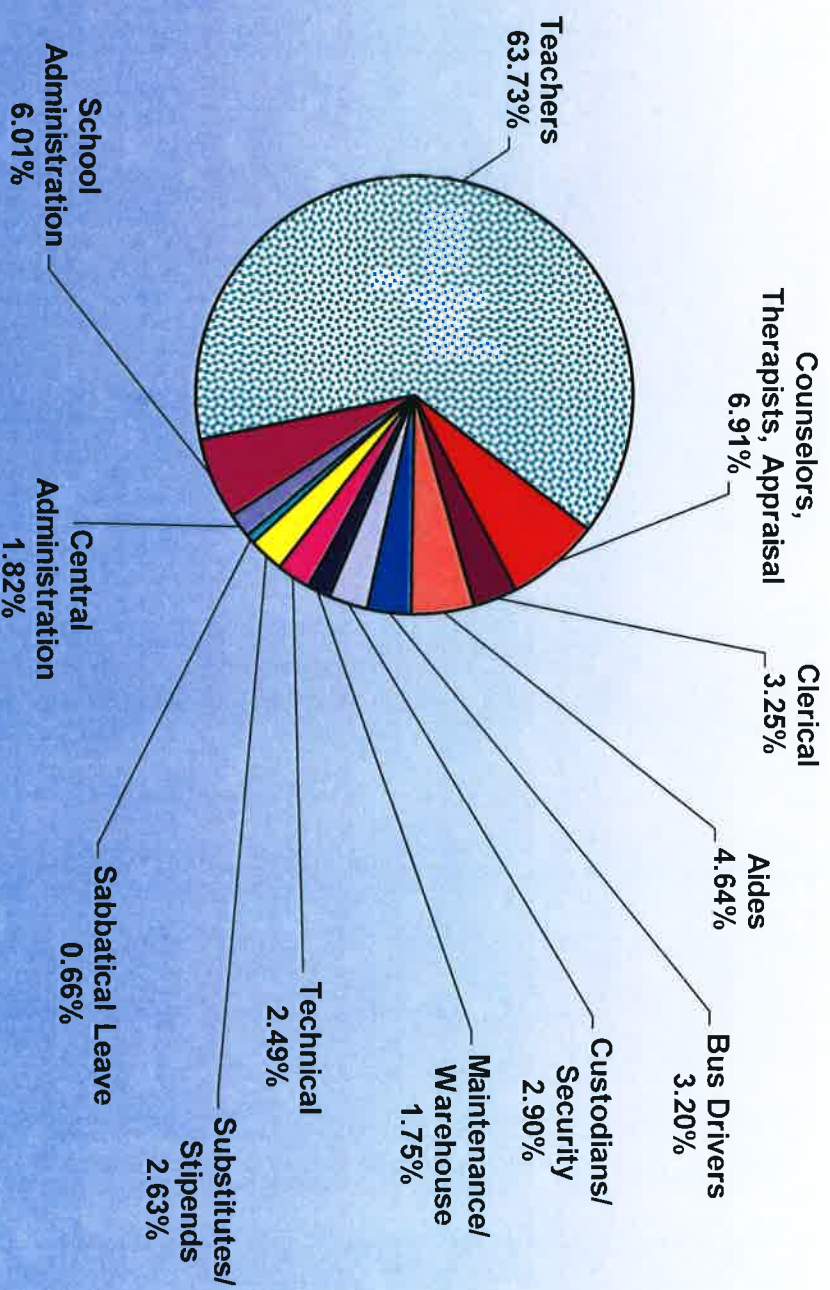


# 2018-2019 General Fund Salaries In %

	<u>2018-19</u>	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>
Central Administration	1.8%	1.8%	1.8%	1.9%	2.0%
School Administration	6.0%	6.1%	5.9%	6.1%	6.0%
Teachers	63.7%	63.7%	63.8%	63.5%	63.5%
Counselors/Therapists/Appraisal	7.0%	7.1%	7.0%	6.6%	6.8%
Clerical	3.3%	3.2%	3.2%	3.2%	3.1%
Aides/	4.6%	4.7%	4.6%	4.4%	4.6%
Bus Drivers	3.2%	3.0%	3.0%	2.8%	3.1%
Custodians/Security	2.9%	2.8%	2.9%	2.9%	2.9%
Maintenance/Warehouse	1.7%	1.8%	1.8%	1.9%	1.7%
Technical	2.5%	2.3%	2.3%	2.2%	2.1%
Substitutes/Stipends	2.6%	2.7%	3.0%	3.7%	3.4%
Sabbatical Leave	0.7%	0.8%	0.7%	0.7%	0.9%
Totals	100%	100%	100%	100%	100%

Expenditures shown per Annual Financial Report, not audit report

# 2018-2019 General Fund Salaries In % (\$203.25)

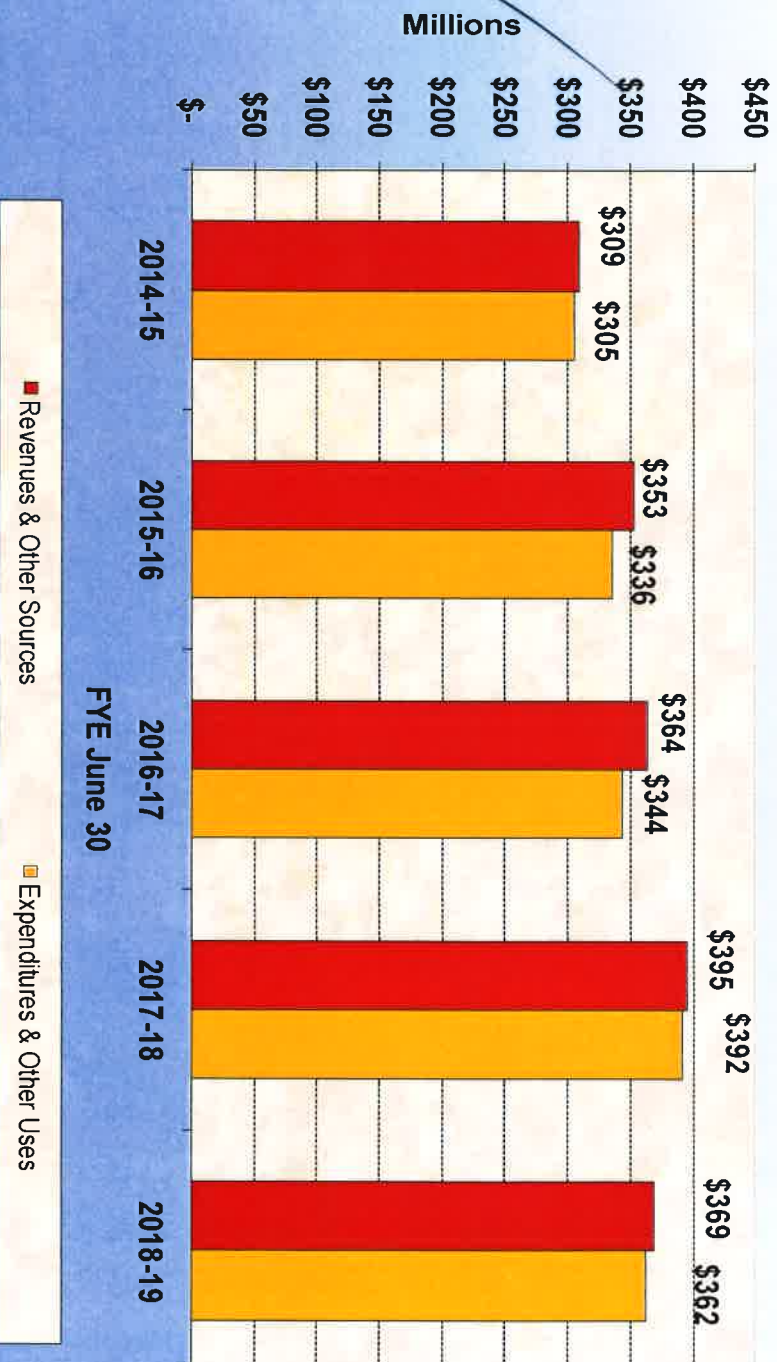






# General Fund

## Revenue/Expenditure History



# Special Revenue Funds Summary of Operations

	School Lunch	All Other	Total
Revenues	\$ 13,226,001	\$ 37,323,692	\$ 50,549,693
Expenditures	<u>\$ (13,297,891)</u>	<u>\$ (35,930,699)</u>	<u>\$ (49,228,590)</u>
Excess of Rev. Over (Under) Expenditures	\$ (71,890)	\$ 1,392,993	\$ 1,321,103
Operating Transfers In	\$ 1,200,000		\$ 1,200,000
Out	\$ -	\$ (1,392,436)	\$ (1,384,748)
Net Excess	<u>\$ 1,128,110</u>	<u>\$ 557</u>	<u>\$ 1,136,355</u>

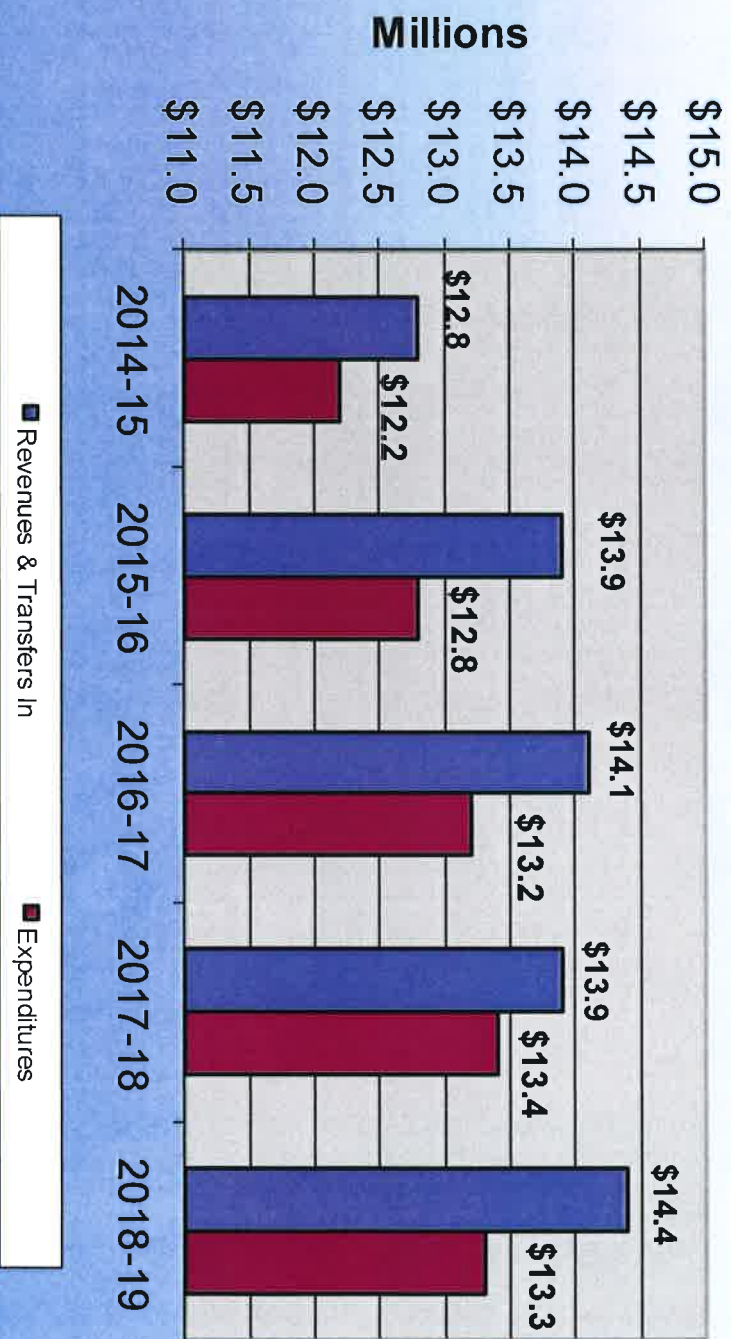
# School Lunch Five Year Analysis

Fiscal Year	Revenues	Transfers		Total Available
		In	Surplus (Deficiency)	
Fiscal Year	Expenditures	Surplus (Deficiency)	Ending Fund Balance	
2014-15	\$ 11,634,210	\$ 1,200,000	\$ 3,759,655	
2015-16	\$ 12,698,964	\$ 1,200,000	\$ 5,305,862	*
2016-17	\$ 12,851,382	\$ 1,200,000	\$ 6,145,431	
2017-18	\$ 12,487,808	\$ 1,430,723	\$ 6,653,633	
2018-19	\$ 13,226,001	\$ 1,200,000	\$ 7,781,743	

\* - As Restated



# School Lunch Fund Revenue/Expenditure History

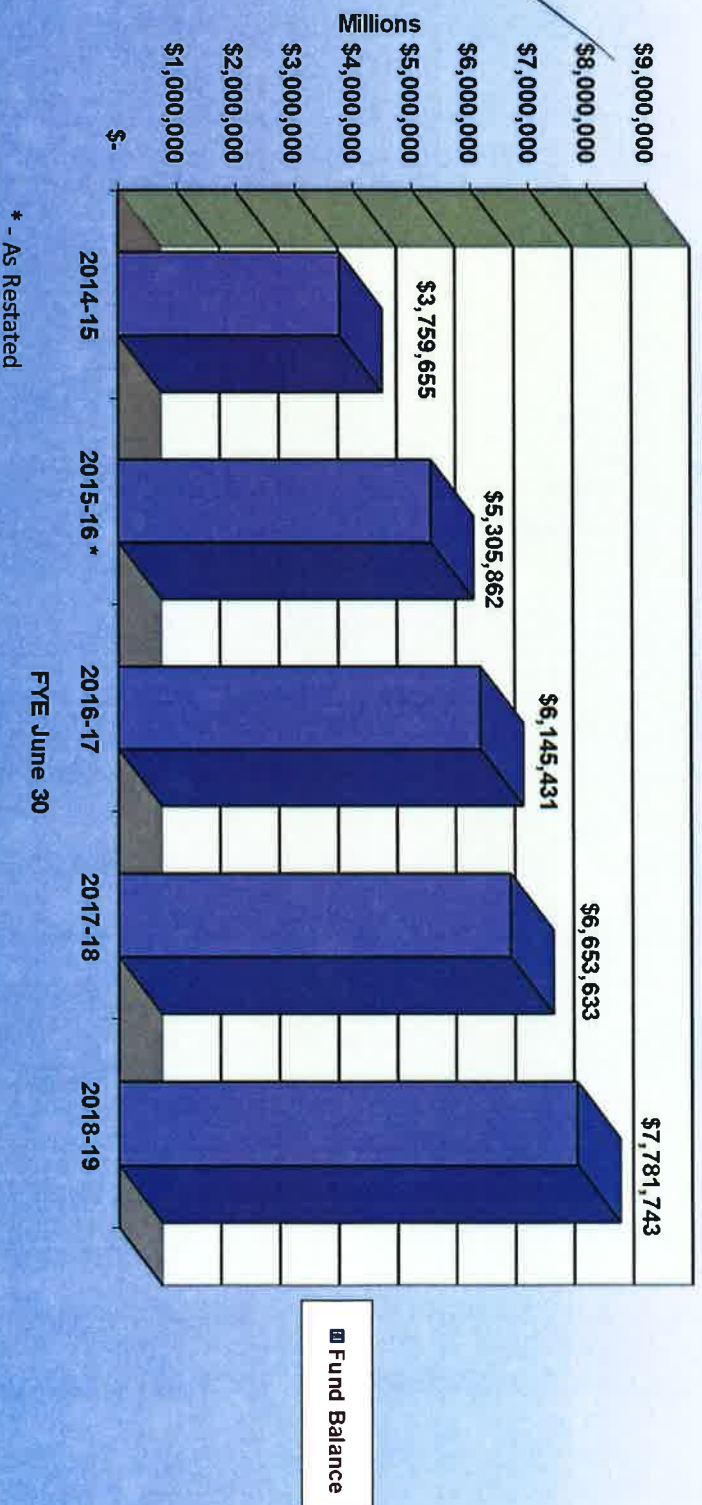


## School Lunch Fund Ratio of Fund Balance To Expenditures

<u>Year</u>	<u>Balance</u>	<u>Expenditures</u>	<u>Ratio</u>
2014-15	\$ 3,759,655	\$ 12,174,368	30.88%
2015-16 *	\$ 5,305,862	\$ 12,845,954	41.30%
2016-17	\$ 6,145,431	\$ 13,211,813	46.51%
2017-18	\$ 6,653,633	\$ 13,410,329	49.62%
2018-19	\$ 7,781,743	\$ 13,297,891	58.52%

\* - As Restated

# School Lunch Fund Fund Balance History





# Debt Service Fund Balances By District

All Restricted For The Payment of Debt

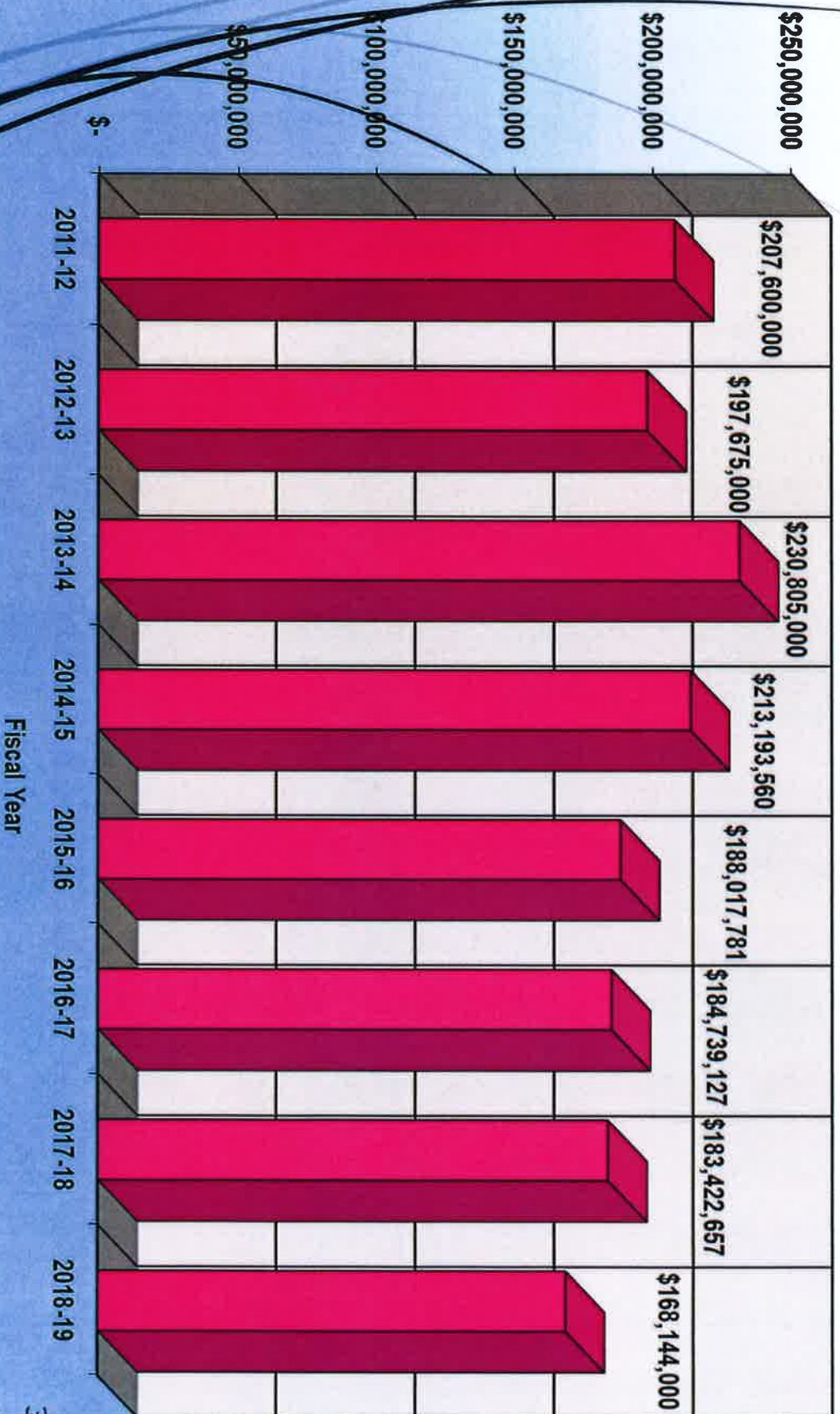
	June 30, 2019	June 30, 2018
	<u>Balance</u>	<u>Balance</u>
District 21 DeQuincy	\$ 825,108	\$ 842,409
District 22 South Lake Charles	\$ 5,646	\$ 5,646
District 23 Westlake /Maplewood	\$ 2,850,228	\$ 2,903,438
District 24 Starks	\$ 353,511	\$ 369,814
District 25 Iowa	\$ 933,605	\$ 995,895
District 26 Vinton	\$ 1,095,648	\$ 901,868
District 27 Moss Bluff/Gillis	\$ 646,838	\$ 654,751
District 28 Bell City	\$ 363,338	\$ 345,329
District 30 Sulphur	\$ 3,494,528	\$ 2,963,169
District 31 North Lake Charles	\$ 1,410,407	\$ 1,103,009
District 33 Southeast Lake Charles	\$ 1,299,100	\$ 1,208,304
District 34 Southwest Lake Charles	\$ 2,059,130	\$ 2,706,590
<b>Total</b>	<b>\$ 15,337,087</b>	<b>\$ 15,000,222</b>

# General Long Term Debt

## Summary of Bond Transactions

	<u>2018-2019</u>	<u>2017-2018</u>
Beginning Balance - Outstanding Bonds	\$ 183,422,657	\$ 184,739,127
New Bonds Issued	\$ 4,250,000	\$ 21,925,000
Old Bonds Retired	\$ (19,528,657)	\$ (23,241,470)
Ending Balance - Outstanding Bonds	<u>\$ 168,144,000</u>	<u>\$ 183,422,657</u>

# General Long Term Debt Outstanding Bonded Debt





# Capital Projects Fund Balances

	June 30, 2019	Restricted/ Committed	June 30, 2018
	<u>Balance</u>	<u>Committed</u>	<u>Balance</u>
District 21 DeQuincy	\$ -	\$ -	\$ -
District 23 Westlake /Maplewood	\$ (41,469)	\$ (41,469)	\$ 35,059
District 24 Starks	\$ 3,422	\$ 3,422	\$ 3,339
District 25 Iowa	\$ 63	\$ 63	\$ 61
District 26 Vinton	\$ 10,833	\$ 10,833	\$ 12,837
District 27 Moss Bluff/Gillis	\$ 6,212,774	\$ 6,212,774	\$ 8,812,538
District 28 Bell City	\$ 1,027,299	\$ 1,027,299	\$ 825,758
District 30 Sulphur	\$ 326,898	\$ 326,898	\$ 258,028
District 31 North Lake Charles	\$ 12,966,223	\$ 12,966,223	\$ 19,090,463
District 33 Southeast Lake Charles	\$ 3,680	\$ 3,680	\$ 3,580
District 34 Southwest Lake Charles	\$ 292	\$ 292	\$ 284
Riverboat	\$ 7,706,345	\$ 7,706,345	\$ 8,426,697
2017 All Districts C.P.F.	\$ 18,962,412	\$ 18,962,412	\$ 30,091,214
Rita Rebuild	\$ 2,302,562	\$ 2,302,562	\$ 2,302,562
<b>Total</b>	<b>\$ 49,481,334</b>	<b>\$ 49,481,334</b>	<b>\$ 69,862,420</b>

# Group Insurance Fund

## Balance Sheet Summary

	<u>2018-19</u>	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>
<b>Total Assets</b>	\$ 25,331,065	\$ 25,919,232	\$ 16,136,492	\$ 13,510,841	\$ 8,470,205
<b>Total Liabilities</b>	\$ (8,440,846)	\$ (7,247,692)	\$ (7,102,401)	\$ (8,581,442)	\$ (7,018,394)
<b>Total Net Position</b>	<u>\$ 16,890,219</u>	<u>\$ 18,671,540</u>	<u>\$ 9,034,091</u>	<u>\$ 4,929,399</u>	<u>\$ 1,451,811</u>

# Group Insurance Fund Operating Results

	<u>2018-2019</u>	<u>2017-2018</u>
Operating Revenues	\$ 55,030,897	\$ 62,496,051
Operating Expenses	<u>\$ (57,430,682)</u>	<u>\$ (53,090,853)</u>
Operating Income	\$ (2,399,785)	\$ 9,405,198
Interest Income	<u>\$ 618,464</u>	<u>\$ 232,251</u>
Net Income From Operations	<u>\$ (1,781,321)</u>	<u>\$ 9,637,449</u>
Net Position, Beginning	<u>\$ 18,671,540</u>	<u>\$ 9,034,091</u>
Net Position, Ending	<u>\$ 16,890,219</u>	<u>\$ 18,671,540</u>

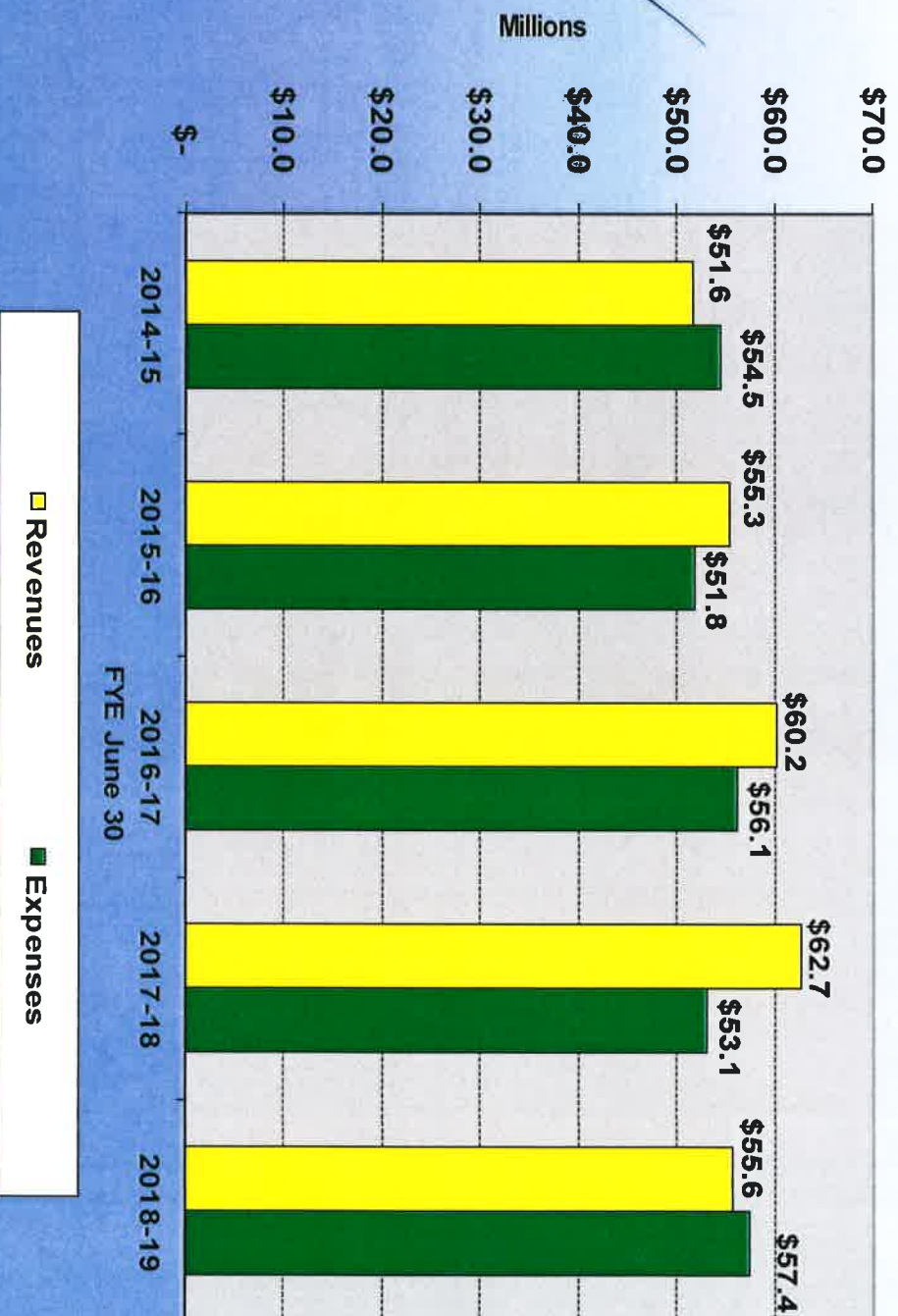


# Group Insurance Fund

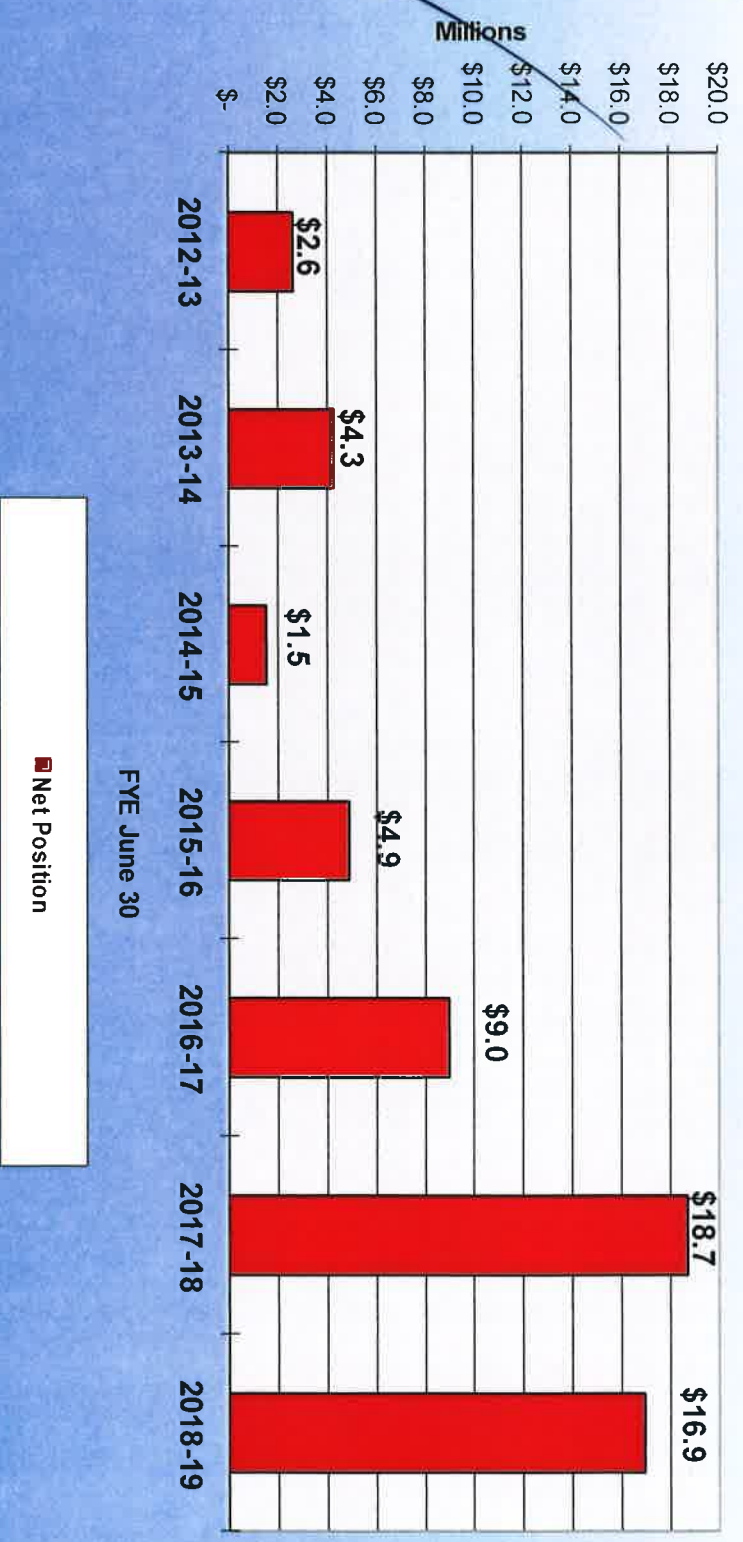
## Five Year Analysis

<u>Fiscal Year</u>	<u>Beginning Net Position</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Income (Loss)</u>
2014-15	\$ 4,271,392	\$ 51,636,492	\$ 54,456,073	\$ (2,819,581)
2015-16	\$ 1,451,811	\$ 55,254,319	\$ 51,776,731	\$ 3,477,588
2016-17	\$ 4,929,399	\$ 60,197,313	\$ 56,092,621	\$ 4,104,692
2017-18	\$ 9,034,091	\$ 62,728,302	\$ 53,090,853	\$ 9,637,449
2018-19	\$ 18,671,540	\$ 55,649,361	\$ 57,430,682	\$ (1,781,321)
		<u>Ending Net Position</u>	<u>% Of Expenditures</u>	
2014-15	\$ -	\$ 1,451,811	2.7%	
2015-16	\$ -	\$ 4,929,399	9.5%	
2016-17	\$ -	\$ 9,034,091	16.1%	
2017-18	\$ -	\$ 18,671,540	35.2%	
2018-19	\$ -	\$ 16,890,219	29.4%	

# Group Insurance Fund Revenue/Expense History



# Group Insurance Fund Net Position History





# Workers' Compensation Fund Balance Sheet Summary

	<u>2018-19</u>	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>
<b>Total Assets</b>	\$6,924,690	\$6,861,493	\$7,002,699	\$6,394,024	\$8,470,205
<b>Total Liabilities</b>	(\$1,199,398)	(\$1,804,369)	(\$2,062,115)	(\$2,056,223)	(\$7,018,394)
<b>Total Net Position</b>	<u>\$5,725,292</u>	<u>\$5,057,124</u>	<u>\$4,940,584</u>	<u>\$4,337,801</u>	<u>\$1,451,811</u>

# Workers' Compensation Fund Operating Results

	<u>2018-2019</u>	<u>2017-2018</u>
Operating Revenues	\$2,731,209	\$3,270,529
Operating Expenses	(\$2,236,568)	(\$3,229,151)
Operating Income	\$494,641	\$41,378
Interest Income	\$173,527	\$75,162
Net Income From Operations	<u>\$668,168</u>	<u>\$116,540</u>
Beginning Net Position	\$5,057,124	\$4,940,584
Ending Net Position	<u>\$5,725,292</u>	<u>\$5,057,124</u>

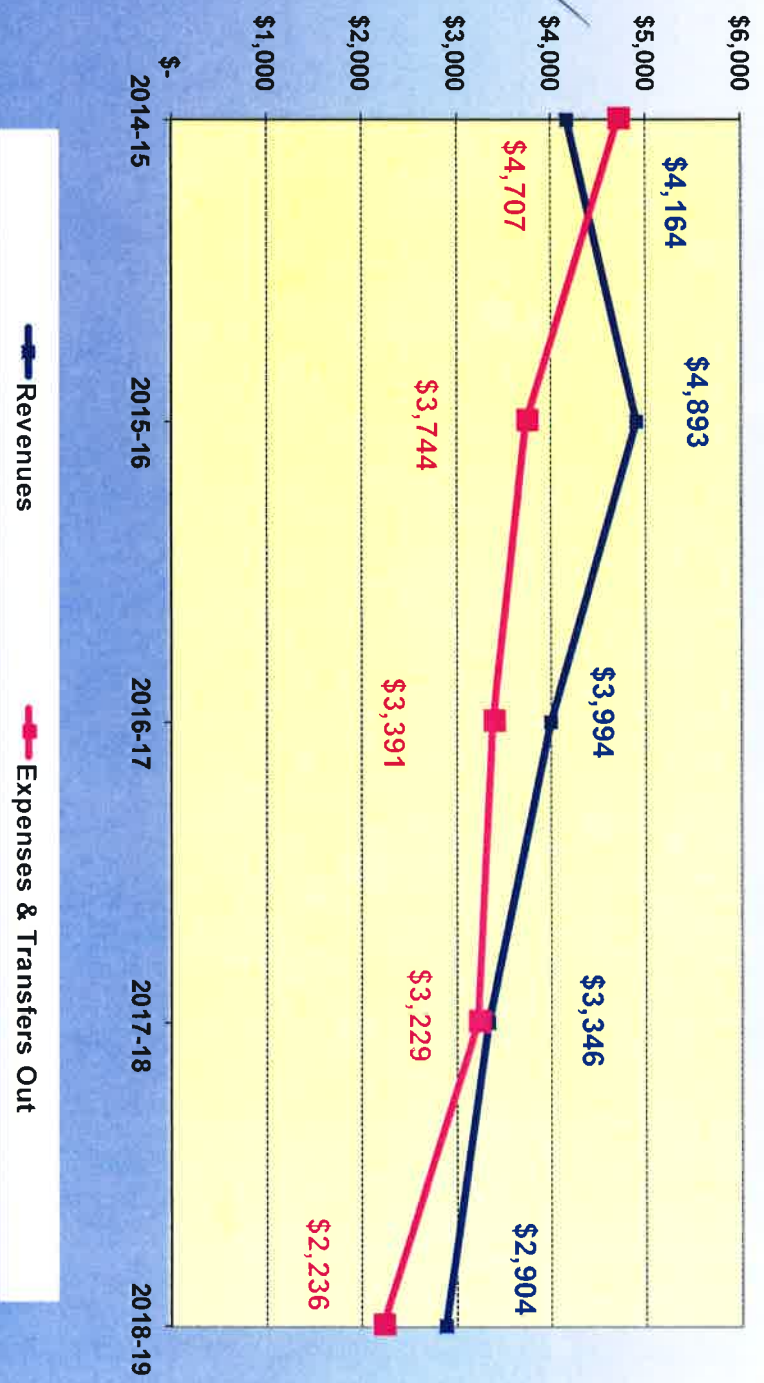
# Workers' Compensation Fund

## Five Year Analysis

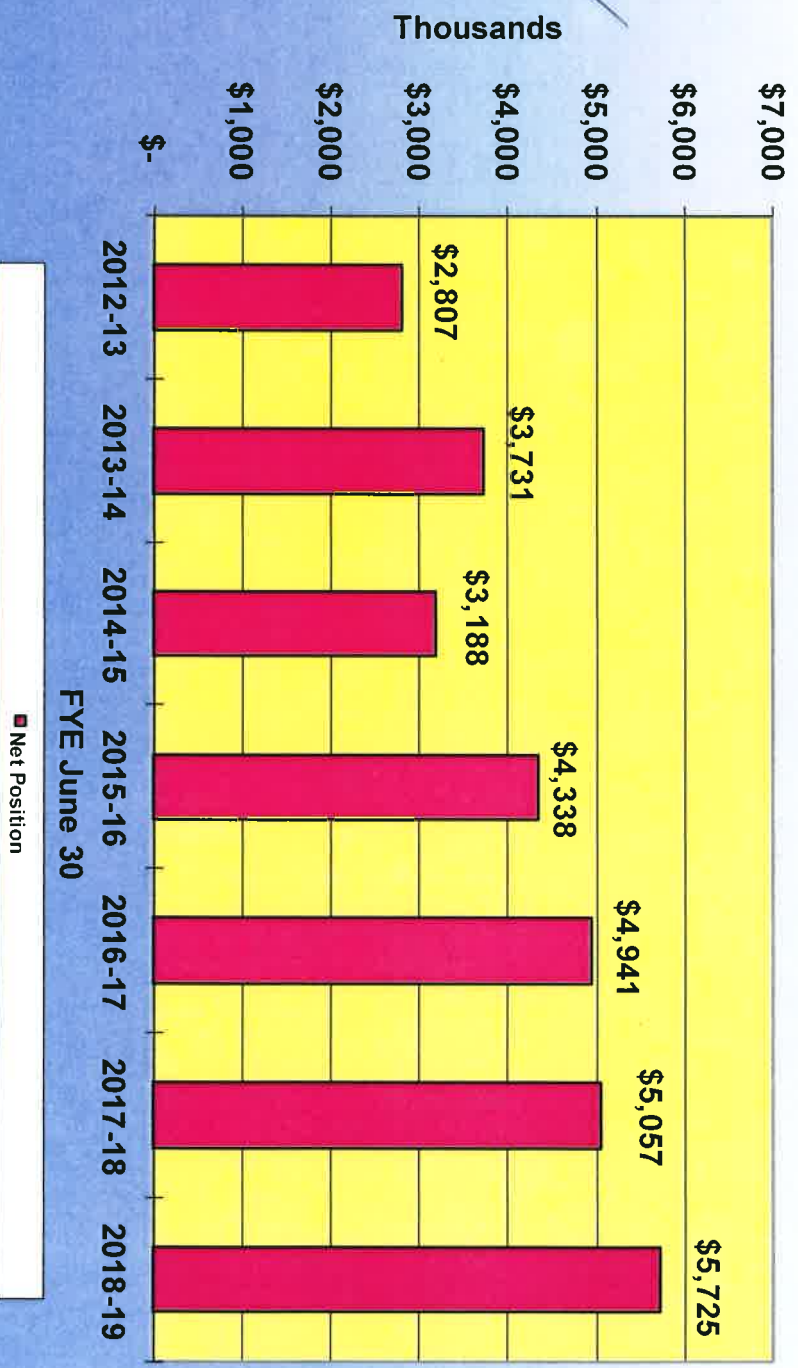
<u>Fiscal Year</u>	<u>Beginning Net Position</u>	<u>Revenues</u>	<u>Expenses &amp; Transfers Out</u>	<u>Net Income (Loss)</u>
2014-15	\$3,731,415	\$4,163,874	\$4,707,025	(\$543,151)
2015-16	\$3,188,264	\$4,893,124	\$3,743,587	\$1,149,537
2016-17	\$4,337,801	\$3,993,772	\$3,390,989	\$602,783
2017-18	\$4,940,584	\$3,345,691	\$3,229,151	\$116,540
2018-19	\$5,057,124	\$2,904,736	\$2,236,568	\$668,168
<u>Fiscal Year</u>	<u>Ending Net Position</u>	<u>Ratio of Net Position To Exp./Transfers</u>		
2014-15	\$3,188,264	67.7%		
2015-16	\$4,337,801	115.9%		
2016-17	\$4,940,584	145.7%		
2017-18	\$5,057,124	156.6%		
2018-19	\$5,725,292	256.0%		



# Workers' Compensation Fund Revenue/Expense History



# Workers' Compensation Fund Net Position History



# Agency Funds School Activity Accounts Summary of Transactions

Balance - Beginning of Year	\$ 8,967,736
Additions	\$ 17,013,646
Deductions	<u>\$ (16,787,939)</u>
Net Additions	<u>\$ 225,707</u>
Balance - End of Year	<u><u>\$ 9,193,443</u></u>



# Financial Reporting Awards

## Association of School Business Officials International

Certificate of Excellence In Financial Reporting

36 Consecutive Years

## Government Finance Officers Association

Certificate of Achievement for

Excellence In Financial Reporting

31 Consecutive Years



# 2018-2019 Audit Summary

## by CFO

- ▶ **Unmodified Audit Opinion (Clean)**
- ▶ **Solid Financial Condition**
- ▶ **Good Accountability For Funds**
- ▶ **Award Winning Reporting**
- ▶ Finally, I want to thank my assistant Vanessa for her help in compiling this presentation and a special thanks to Accounting Director Dennis Bent and his staff for the great job they do all year in maintaining the accounting records for the school board and working with the auditors.

**INTERNAL AUDITING DEPARTMENT**  
**CALCASIEU PARISH SCHOOL BOARD**  
 3310 Broad Street, Lake Charles LA 70601  
 (318) 217-4190

To: Mr. Billy Breaux, Fiscal Mgmt. Committee  
 Mr. Karl Bruchhaus, Superintendent

From: Wayne Foster, Director of Internal Auditing 

Date: January 28, 2020

Subject: School Audit Reports

We have examined the books and records for the following schools:

<u>Schools</u>	<u>Fiscal Year</u>
A. M. Barbe High School	January 1, 2017 – December 31, 2018
LCB Academy of Learning	June 1, 2012 – December 31, 2018
Sam Houston High School	June 1, 2017 – May 31, 2019
Starks High School	January 1, 2018 – May 31, 2019
S. J. Welsh Middle School	June 1, 2015 – May 31, 2019

Cash receipts and disbursements were reviewed and analyzed. Cash receipts were traced to deposit slips, which were verified with the bank statements. Disbursements were compared to vouchers and examined for proper authorization and classification.

We have reviewed the System of Internal Controls (collectively referred to as the “System”) for adequacy and examined or tested the accounting records utilizing a standard workprogram to gain relative assurance of the school’s compliance with the policies and the reliability of the school’s financial information. Our examination was restricted to ascertaining that funds recorded as received and disbursed were properly justified.

It is the opinion of the Internal Auditing Department that the accompanying statements of cash receipts and disbursements, reflect the recorded transactions of the school for the period noted.

Enclosures



Exhibit A

A. M. Barbe High School

Summary of Cash Receipts, Disbursements and Transfers - All Funds

For the Period Beginning June 1, 2018, and Ending December 31, 2018

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$3,296.02	\$141,101.34	\$68,923.76	(\$26,951.60)	\$48,522.00
Instructional	\$185,054.26	\$244,154.74	\$213,751.53	\$36,513.65	\$251,971.12
Athletics	\$385,021.82	\$382,698.71	\$649,504.12	\$131,182.51	\$249,398.92
Fund Raisers	\$76,664.95	\$628,799.80	\$256,794.93	(\$210,008.46)	\$238,661.36
Boosters	\$4,894.32	\$2,860.00	\$1,937.69	(\$100.00)	\$5,716.63
School Activities	\$193,870.75	\$61,913.58	\$144,943.47	\$69,765.66	\$180,606.52
Grants	\$684.65	\$1,798.11	\$1,498.11	\$0.00	\$984.65
Other	\$1,021.92	\$6,767.24	\$5,250.23	(\$401.76)	\$2,137.17
Investments	\$93,899.17	\$36.68	\$0.00	\$0.00	\$93,935.85
<b>Totals</b>	<b>\$944,407.86</b>	<b>\$1,470,130.20</b>	<b>\$1,342,603.84</b>	<b>(\$0.00)</b>	<b>\$1,071,934.22</b>

Exhibit B

A. M. Barbe High School

Summary of Cash Receipts, Disbursements and Transfers - All Funds

For Fiscal Year Beginning June 1, 2017, and Ending May 31, 2018

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$10,782.21	\$95,491.47	\$116,816.02	\$13,838.36	\$3,296.02
Instructional	\$177,015.62	\$362,651.68	\$415,616.33	\$61,003.29	\$185,054.26
Athletics	\$336,176.94	\$535,230.58	\$902,874.72	\$416,489.02	\$385,021.82
Fund Raisers	\$43,446.63	\$986,158.26	\$355,262.67	(\$597,677.27)	\$76,664.95
Boosters	\$4,444.79	\$3,630.00	\$5,974.88	\$2,794.41	\$4,894.32
School Activities	\$182,509.50	\$143,924.86	\$239,205.79	\$106,642.18	\$193,870.75
Grants	\$1,409.71	\$20,289.00	\$22,314.06	\$1,300.00	\$684.65
Other	\$5,149.90	\$13,398.18	\$13,136.17	(\$4,389.99)	\$1,021.92
Investments	\$93,852.62	\$46.55	\$0.00	\$0.00	\$93,899.17
Totals	<u>\$854,787.92</u>	<u>\$2,160,820.58</u>	<u>\$2,071,200.64</u>	<u>(\$0.00)</u>	<u>\$944,407.86</u>

Exhibit C

A. M. Barbe High School

Summary of Cash Receipts, Disbursements and Transfers - All Funds

For Fiscal Year Beginning June 1, 2016, and Ending May 31, 2017

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$31,562.58	\$92,885.18	\$121,990.25	\$8,324.70	\$10,782.21
Instructional	\$202,512.50	\$416,640.80	\$513,010.54	\$70,872.86	\$177,015.62
Athletics	\$418,489.64	\$569,456.85	\$1,077,771.92	\$426,002.37	\$336,176.94
Fund Raisers	\$2,227.18	\$991,024.34	\$335,410.73	(\$614,394.16)	\$43,446.63
Booxters	\$5,611.71	\$3,800.00	\$7,300.92	\$2,334.00	\$4,444.79
School Activities	\$136,389.93	\$148,698.18	\$215,770.58	\$113,191.97	\$182,509.50
Grants	\$284.65	\$3,053.30	\$1,928.24	\$0.00	\$1,409.71
Other	\$5,169.93	\$17,829.71	\$11,518.00	(\$6,331.74)	\$5,149.90
Investments	\$93,806.12	\$46.50	\$0.00	\$0.00	\$93,852.62
Totals	\$896,054.24	\$2,243,434.86	\$2,284,701.18	(\$0.00)	\$854,787.92



Exhibit A  
 Sam Houston High School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For the Period Beginning June 1, 2018, and Ending May 31, 2019

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$89,003.45	\$59,382.83	\$77,426.68	\$13,261.54	\$84,221.14
Instructional	\$192,477.69	\$189,489.49	\$196,144.25	\$37,162.21	\$222,985.14
Athletics	\$229,074.68	\$410,094.62	\$648,469.92	\$227,077.95	\$217,777.33
Fund Raisers	\$805.25	\$572,084.24	\$241,730.43	-\$330,554.56	\$604.50
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$45,125.12	\$279,940.75	\$327,413.67	\$53,063.87	\$50,716.07
Grants	\$8,589.26	\$0.00	\$336.39	-\$11.01	\$8,241.86
Other	\$8,360.89	\$3,411.39	\$4,031.69	\$0.00	\$7,740.59
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$573,436.34	\$1,514,403.32	\$1,495,553.03	\$0.00	\$592,286.63

Exhibit B

Sam Houston High School

Summary of Cash Receipts, Disbursements and Transfers - All Funds

For Fiscal Year Beginning June 1, 2017, and Ending May 31, 2018

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$68,792.05	\$61,168.20	\$56,333.63	\$15,376.83	\$89,003.45
Instructional	\$195,132.67	\$190,869.73	\$211,468.79	\$17,944.08	\$192,477.69
Athletics	\$217,021.99	\$344,602.34	\$570,606.91	\$238,057.26	\$229,074.68
Fund Raisers	\$6,123.12	\$557,194.18	\$235,516.54	(\$326,995.51)	\$805.25
Boosters	\$563.25	\$0.00	\$0.00	(\$563.25)	\$0.00
School Activities	\$47,605.29	\$130,402.32	\$179,466.96	\$46,584.47	\$45,125.12
Grants	\$1,461.63	\$9,500.00	\$2,372.37	\$0.00	\$8,589.26
Other	\$11,169.91	\$3,682.47	\$16,087.61	\$9,596.12	\$8,360.89
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$547,869.91	\$1,297,419.24	\$1,271,852.81	(\$0.00)	\$573,436.34

Exhibit A

Lake Charles Boston Academy of Learning

Summary of Cash Receipts, Disbursements and Transfers - All Funds

For Period Beginning June 1, 2018, and Ending December 31, 2018

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$22,192.67	\$9,121.35	\$10,171.86	(\$2,550.00)	\$18,592.16
Instructional	\$12,419.97	\$5,141.00	\$7,436.00	\$2,622.20	\$12,747.17
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$72.20	\$0.00	\$0.00	(\$72.20)	\$0.00
Grants	\$508.87	\$0.00	\$123.43	\$0.00	\$385.44
Other	\$1,293.36	\$150.72	\$0.00	\$0.00	\$1,444.08
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$36,487.07</u>	<u>\$14,413.07</u>	<u>\$17,731.29</u>	<u>(\$0.00)</u>	<u>\$33,168.85</u>



Exhibit B

Lake Charles Boston Academy of Learning

Summary of Cash Receipts, Disbursements and Transfers - All Funds

For Fiscal Year Beginning June 1, 2017, and Ending May 31, 2018

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$19,786.59	\$26,361.20	\$19,614.33	(\$4,340.79)	\$22,192.67
Instructional	\$54,625.60	\$16,004.20	\$62,550.62	\$4,340.79	\$12,419.97
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$0.00	\$850.00	\$777.80	\$0.00	\$72.20
Grants	\$508.87	\$0.00	\$0.00	\$0.00	\$508.87
Other	\$549.52	\$681.04	(\$62.80)	\$0.00	\$1,293.36
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$75,470.58</u>	<u>\$43,896.44</u>	<u>\$82,879.95</u>	<u>(\$0.00)</u>	<u>\$36,487.07</u>

Exhibit C

Lake Charles Boston Academy of Learning

Summary of Cash Receipts, Disbursements and Transfers - All Funds

For Fiscal Year Beginning June 1, 2016, and Ending May 31, 2017

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$18,592.73	\$10,727.23	\$11,989.43	\$2,456.06	\$19,786.59
Instructional	\$59,545.17	\$60,096.45	\$66,273.19	\$1,257.17	\$54,625.60
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$578.50	\$1,306.19	\$10.00	(\$1,874.69)	\$0.00
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grants	\$1,064.37	\$120.03	\$675.53	\$0.00	\$508.87
Other	\$1,277.68	\$1,185.88	\$75.50	(\$1,838.54)	\$549.52
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$81,058.45</u>	<u>\$73,435.78</u>	<u>\$79,023.65</u>	<u>\$0.00</u>	<u>\$75,470.58</u>

Exhibit D

Lake Charles Boston Academy of Learning

Summary of Cash Receipts, Disbursements and Transfers - All Funds

For Fiscal Year Beginning June 1, 2015, and Ending May 31, 2016

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$4,358.58	\$29,297.14	\$15,852.34	\$789.35	\$18,592.73
Instructional	\$55,327.11	\$66,925.90	\$66,213.89	\$3,506.05	\$59,545.17
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$1,057.00	\$4,259.32	\$1,445.66	(\$3,292.16)	\$578.50
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$221.05	\$1,928.50	\$1,146.31	(\$1,003.24)	\$0.00
Grants	\$0.00	\$5,451.00	\$4,386.63	\$0.00	\$1,064.37
Other	\$441.59	\$1,715.39	\$879.30	\$0.00	\$1,277.68
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Totals</b>	<b>\$61,405.33</b>	<b>\$109,577.25</b>	<b>\$89,924.13</b>	<b>(\$0.00)</b>	<b>\$81,058.45</b>



Exhibit E

Lake Charles Boston Academy of Learning

Summary of Cash Receipts, Disbursements and Transfers - All Funds

For Fiscal Year Beginning June 1, 2014, and Ending May 31, 2015

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$5,369.76	\$3,113.26	\$10,767.60	\$6,643.16	\$4,358.58
Instructional	\$52,066.49	\$58,319.23	\$59,597.37	\$4,538.76	\$55,327.11
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$1,535.67	\$5,699.25	\$496.00	(\$5,681.92)	\$1,057.00
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$221.05	\$0.00	\$0.00	\$0.00	\$221.05
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$4,782.03	\$2,560.96	\$1,401.40	(\$5,500.00)	\$441.59
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$63,975.00	\$69,692.70	\$72,262.37	\$0.00	\$61,405.33

Exhibit F  
 Lake Charles Boston Academy of Learning  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2013, and Ending May 31, 2014

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$8,080.57	\$6,429.31	\$9,165.21	\$25.09	\$5,369.76
Instructional	\$30,854.33	\$35,570.00	\$14,083.25	(\$274.59)	\$52,066.49
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$2,181.78	\$7,303.05	\$8,198.66	\$249.50	\$1,535.67
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$221.05	\$0.00	\$0.00	\$0.00	\$221.05
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$3,824.29	\$2,324.77	\$1,367.03	\$0.00	\$4,782.03
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$45,162.02	\$51,627.13	\$32,814.15	\$0.00	\$63,975.00

Exhibit G  
 Lake Charles Boston Academy of Learning  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2012, and Ending May 31, 2013

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$2,399.08	\$24,341.57	\$18,560.08	(\$100.00)	\$8,080.57
Instructional	\$39,941.83	\$32,003.04	\$41,190.54	\$100.00	\$30,854.33
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$2,446.04	\$1,524.75	\$1,789.01	\$0.00	\$2,181.78
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$221.05	\$0.00	\$0.00	\$0.00	\$221.05
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$2,320.61	\$2,762.04	\$1,258.36	\$0.00	\$3,824.29
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$47,328.61</u>	<u>\$60,631.40</u>	<u>\$62,797.99</u>	<u>\$0.00</u>	<u>\$45,162.02</u>



Exhibit A  
 Starks High School  
 Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds  
 For the Fiscal Year Beginning June 1, 2018 and Ending May 31, 2019

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
Administrative	\$6,763.67	\$61,473.85	\$67,180.00	\$5,845.15	\$6,902.67
Instructional	\$20,607.31	\$10,779.74	\$15,399.53	\$2,652.93	\$18,640.45
Athletics	\$15,423.01	\$35,353.78	\$50,967.00	\$11,178.06	\$10,987.85
Fund Raisers	\$4,142.55	\$52,811.81	\$28,851.24	(\$27,246.12)	\$857.00
Boosters	\$175.51	\$0.00	\$0.00	\$0.00	\$175.51
School Activities	\$29,867.72	\$22,074.07	\$40,350.98	\$14,904.88	\$26,495.69
Grants	\$1,323.60	\$0.00	\$0.00	\$0.00	\$1,323.60
Other	\$8,380.36	\$16,419.13	\$10,741.42	(\$7,334.90)	\$6,723.17
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Totals</b>	<b>\$86,683.73</b>	<b>\$198,912.38</b>	<b>\$213,490.17</b>	<b>(\$0.00)</b>	<b>\$72,105.94</b>

Exhibit B  
 Starks High School  
 Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds  
 For the Fiscal Year Beginning June 1, 2017 and Ending May 31, 2018

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
Administrative	\$7,537.05	\$7,558.11	\$14,155.54	\$5,824.05	\$6,763.67
Instuctional	\$21,705.46	\$13,270.94	\$11,822.33	(\$2,546.76)	\$20,607.31
Athletics	\$7,330.01	\$32,838.56	\$37,401.61	\$12,656.05	\$15,423.01
Fund Raisers	\$3,753.83	\$62,600.53	\$38,465.85	(\$23,745.96)	\$4,142.55
Boosters	\$318.71	\$0.00	\$104.10	(\$39.10)	\$175.51
School Activities	\$24,592.92	\$25,163.63	\$34,787.81	\$14,898.98	\$29,867.72
Grants	\$1,493.12	\$0.00	\$0.00	(\$169.52)	\$1,323.60
Other	\$8,396.14	\$13,246.15	\$6,384.19	(\$6,877.74)	\$8,380.36
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$75,127.24	\$154,677.92	\$143,121.43	\$0.00	\$86,683.73

Exhibit A  
S.J. Welsh Middle School  
Summary of Cash Receipts, Disbursements and Transfers - All Funds  
For the Period Beginning June 1, 2018, and Ending May 31, 2019

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$138,362.36	\$72,361.07	\$129,531.88	\$73,491.50	\$154,683.05
Instructional	\$41,572.01	\$73,175.26	\$80,260.50	\$15,105.57	\$49,592.34
Athletics	\$45,716.70	\$54,070.17	\$65,054.06	\$21,923.50	\$56,656.31
Fund Raisers	\$11,728.09	\$231,461.17	\$129,080.28	-\$100,944.40	\$13,164.58
Boosters	\$5,183.11	\$1,030.00	\$774.74	\$0.00	\$5,438.37
School Activiies	\$77,079.70	\$115,479.99	\$129,899.61	\$19,575.76	\$82,235.84
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$10,789.80	\$69,967.67	\$39,604.39	-\$29,151.93	\$12,001.15
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$330,431.77</u>	<u>\$617,545.33</u>	<u>\$574,205.46</u>	<u>\$0.00</u>	<u>\$373,771.64</u>

Exhibit B  
S.J. Welsh Middle School  
Summary of Cash Receipts, Disbursements and Transfers - All Funds  
For Fiscal Year Beginning June 1, 2017, and Ending May 31, 2018

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$142,293.42	\$79,058.74	\$143,067.40	\$60,077.60	\$138,362.36
Instructional	\$44,495.00	\$57,166.83	\$73,627.69	\$13,537.87	\$41,572.01
Athletics	\$32,123.52	\$65,133.05	\$76,277.82	\$24,737.95	\$45,716.70
Fund Raisers	\$10,870.36	\$231,328.88	\$142,514.79	-\$87,956.36	\$11,728.09
Boosters	\$4,440.50	\$2,575.20	\$1,832.59	\$0.00	\$5,183.11
School Activities	\$67,838.58	\$110,504.01	\$115,442.93	\$14,180.04	\$77,079.70
Grants	\$414.92	\$1,357.95	\$1,772.87	\$0.00	\$0.00
Other	\$15,435.66	\$56,858.20	\$36,926.96	-\$24,577.10	\$10,789.80
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$317,911.96	\$603,982.86	\$591,463.05	\$0.00	\$330,431.77



Exhibit C  
S.J. Welsh Middle School  
Summary of Cash Receipts, Disbursements and Transfers - All Funds  
For Fiscal Year Beginning June 1, 2016, and Ending May 31, 2017

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$141,458.98	\$63,485.11	\$122,907.52	\$60,256.85	\$142,293.42
Instructional	\$32,139.07	\$57,056.07	\$64,693.92	\$19,993.78	\$44,495.00
Athletics	\$22,351.01	\$61,462.35	\$71,710.99	\$20,021.15	\$32,123.52
Fund Raisers	\$7,959.05	\$272,928.77	\$163,101.90	-\$106,915.56	\$10,870.36
Boosters	\$4,313.26	\$355.80	\$228.56	\$0.00	\$4,440.50
School Activities	\$50,327.62	\$113,187.27	\$116,697.22	\$21,020.91	\$67,838.58
Grants	\$0.00	\$3,207.90	\$3,392.07	\$599.09	\$414.92
Other	\$7,226.96	\$53,463.37	\$30,278.45	-\$14,976.22	\$15,435.66
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$265,775.95</u>	<u>\$625,146.64</u>	<u>\$573,010.63</u>	<u>\$0.00</u>	<u>\$317,911.96</u>

Exhibit D  
S.J. Welsh Middle School  
Summary of Cash Receipts, Disbursements and Transfers - All Funds  
For Fiscal Year Beginning June 1, 2015, and Ending May 31, 2016

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$115,709.61	\$69,928.41	\$112,334.34	\$68,155.30	\$141,458.98
Instructional	\$31,109.42	\$45,675.01	\$58,492.20	\$13,846.84	\$32,139.07
Athletics	\$32,315.53	\$51,423.67	\$80,115.17	\$18,726.98	\$22,351.01
Fund Raisers	\$8,377.12	\$241,575.56	\$156,457.93	-\$85,535.70	\$7,959.05
Boosters	\$3,264.66	\$1,248.60	\$200.00	\$0.00	\$4,313.26
School Activities	\$48,492.18	\$110,685.04	\$119,183.41	\$10,333.81	\$50,327.62
Grants	\$0.00	\$2,270.20	\$2,296.70	\$26.50	\$0.00
Other	\$8,863.60	\$54,188.81	\$30,271.72	-\$25,553.73	\$7,226.96
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$248,132.12	\$576,995.30	\$559,351.47	\$0.00	\$265,775.95

**INTERNAL AUDITING DEPARTMENT  
CALCASIEU PARISH SCHOOL BOARD**  
3310 Broad Street, Lake Charles LA 70601  
(318) 217-4190

To: Chairman Billy Breaux, Fiscal Mgmt. Committee  
Mr. Karl Bruchhaus, Superintendent

From: Wayne Foster, Director of Internal Auditing 

Date: January 28, 2020

Subject: Extended Day Program Field Review and Athletic Analysis

The Internal Auditing Department conducted field reviews and account analysis for the following:

Extended Day Program

Bell City High School  
T.S. Cooley Elementary School  
Dolby Elementary School  
Nelson Elementary School  
R.W. Vincent Elementary School

Athletic Event

Barbe High School  
Bell City High School  
Iowa High School  
Lagrange High School  
Sam Houston High School  
Starks High School  
Sulphur High School  
Vinton High School  
Washington Marion High School  
Westlake High School

Extended Day Program observations and Athletic account analysis were conducted to ensure compliance with the Internal Controls. While there were no significant deficiencies noted during the course of these reviews, Internal Control Exception Reports (“ICER”) were distributed to the related schools to address exceptions and ensure corrective action.

**INTERNAL AUDITING DEPARTMENT  
CALCASIEU PARISH SCHOOL BOARD**  
3310 Broad Street, Lake Charles LA 70601  
(318) 217-4190

To: Chairman Billy Breaux, Fiscal Mgmt. Committee  
Mr. Karl Bruchhaus, Superintendent

From: Wayne Foster, Director of Internal Auditing 

Date: January 28, 2020

Subject: School Audit Report Significant Deficiencies

Per examination of the books and records, the following significant deficiencies were noted for the following school:

<u>School</u>	<u>Fiscal Year</u>
LaGrange High School	June 1, 2017 – May 31, 2019

The noted deficiencies resulted in the school receiving an overall audit grade of 'Unsatisfactory'. An unsatisfactory deficiency (exception) as defined by the Index to Individual Finding Ratings, is as follows:

Significant exception to Regulation, internal controls, school policies and procedures and/or prudent business practices was noted, which most likely would result in fines, [penalties, a loss of funds and/or exposure of school assets.

The following exceptions were noted during the course of this review:

1. Per examination of travel and school related reimbursements paid to a club sponsor, it was noted that expenses totaling \$11,874.60, from February 2018 to April 2019, were incorrectly paid to the sponsor.

**(LSA-R.S. 42:1115) (CPSB File: DJD B.2)**

***School Response** – The sponsor stated that wasn't aware of, and/or misinterpreted, the applicable policies, which resulted in the overpayments. Each of the noted exceptions related to proper travel expense reimbursements had since been addressed with the Principal and the related sponsor. The Principal stated that corrective action would be taken to comply with CPSB Policies and Procedures and the Internal controls. As of 1/15/2020, \$5,040.48 had been paid back to the school. The Principal and the sponsor stated that the remaining balance would also be paid back to the school, in full.*

2. Per examination of supplemental pay documentation, it was determined that two (2) school clerks incorrectly logged hours worked, resulting in overpayments of overtime compensation. Specifically, during August 2019, it was noted for 21 days worked, approximately 38.75 hours for each employee were added to their total hours worked. All compensation was paid



through the school's janitorial allocation. The variance between the logged hours and the actual hours observed via surveillance resulted in an overpayment of wages for the month of August in the amount of \$1,726 (\$825 and \$901 respectively).

It should be noted that one (1) of the noted clerks would not provide the supplemental pay form support to the new payroll clerk. The reason given was that she oversaw janitorial allocation compensation. Internal Auditing had to obtain the support from the Payroll Manager. **(SAF, Principles and Procedures Manual, p. 25)**

*School Response – The Principal stated that the noted employees no longer perform janitorial duties. Also, he stated that all payroll duties would be performed by the Payroll Manager. At the time of the exit conference on 1/14/2020, it was determined that the noted wages had not been paid back to the school.*

Enclosures

Exhibit A

LaGrange High School

Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds  
 For the Fiscal Year Beginning June 1, 2018 and Ending May 31, 2019

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
Administrative	\$14,194.96	\$50,066.50	\$41,308.97	\$1,843.48	\$24,795.97
Instructional	\$108,520.84	\$103,796.39	\$130,756.46	\$12,543.73	\$94,104.50
Athletics	\$34,440.89	\$107,395.53	\$174,422.25	\$62,437.44	\$29,851.61
Fund Raisers	\$811.77	\$194,129.21	\$105,743.04	(\$88,837.94)	\$360.00
Boosters	\$1,749.65	\$8,845.00	\$3,375.95	(\$1,550.00)	\$5,668.70
School Activities	\$46,141.17	\$122,722.15	\$137,173.69	\$12,563.29	\$44,252.92
Grants	\$2,437.62	\$0.00	\$64.10	\$0.00	\$2,373.52
Other	\$354.04	\$4,662.20	\$4,990.74	\$1,000.00	\$1,025.50
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$208,650.94	\$591,616.98	\$597,835.20	\$0.00	\$202,432.72

Exhibit B

LaGrange High School

Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds

For the Fiscal Year Beginning June 1, 2017 and Ending May 31, 2018

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
Administrative	\$4,667.70	\$65,349.83	\$54,560.20	(\$1,262.37)	\$14,194.96
Instructional	\$97,247.03	\$135,698.26	\$134,180.57	\$9,756.12	\$108,520.84
Athletics	\$30,496.99	\$122,090.38	\$160,358.46	\$42,211.98	\$34,440.89
Fund Raisers	\$0.00	\$162,591.47	\$93,930.72	(\$67,848.98)	\$811.77
Boosters	\$3,146.17	\$3,036.00	\$4,019.52	(\$413.00)	\$1,749.65
School Activities	\$31,251.35	\$127,045.71	\$129,712.14	\$17,556.25	\$46,141.17
Grants	\$2,128.66	\$3,000.00	\$2,691.04	\$0.00	\$2,437.62
Other	\$196.02	\$3,520.32	\$3,362.30	\$0.00	\$354.04
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$169,133.92	\$622,331.97	\$582,814.95	(\$0.00)	\$208,650.94

## ITEM #3

TO: Board Members  
FROM: Wilfred Bourne  
SUBJECT: Pod Project 11 Update  
DATE: January 16, 2020

In conjunction with keeping the board informed about the current status of Pod Project 11, the status of the project is listed below.

### **Prien Lake Elementary School**

- Foundation and slab are complete.
- 1<sup>st</sup> floor walls are complete.
- Bar joist, decking, and stairs have been installed.
- 2<sup>nd</sup> floor slab has been poured.
- 2<sup>nd</sup> floor door frames and block walls have started.

### **Kaufman Elementary School**

- Foundation and slab are complete.
- Block walls are complete.
- Wood roof truss delivery scheduled for this week.

### **Fairview Elementary School**

- Foundation and slab are complete.
- Block walls and door frames have started.

### **Moss Bluff Elementary School**

- Foundation and slab are complete.

### **Moss Bluff Middle School**

- Dirt work is complete.
- Drilled shafts have been completed.
- Working on excavation, formwork, and reinforcing steel for building foundation.

### **Gillis Elementary School**

- Project is approximately 70% complete
- Work on installing permanent power will take place during Mardi Gras or Easter Break.
- Some under drainage and covered walkway back to main building may be needed at a later date.



## ITEM #4

TO: Board Members  
FROM: Wilfred Bourne  
SUBJECT: Per Pupil Expenditure Report – Information only  
DATE: January 16, 2020

In our continuing effort to keep Board Members informed of our operations, the attached annual General Fund Per Pupil Expenditure (PPE) calculation report for fiscal year 2019 is provided (pages A1-A3).

PPE is calculated by totaling the direct expenditures for each location from the General Fund and dividing that total by the February 1, 2019 student count of each location to arrive at the direct per pupil expenditure.

Expenditures not directly attributed to a specific location are totaled and divided by the entire student population to arrive at the indirect expenditure per student.

The direct and indirect are added together to get a total PPE at each location.

Finally, PPEs are ranked highest to lowest.

Also provided are the PPEs grouped by bonding district (pages B1-B2) and a five year history (pages C1-C2).

Calcasieu Parish School Board  
2018-2019 General Fund Expenditures-ONLY  
Direct & Indirect

ID #	Location	School Type	Bonding District	Expenditure Amount	Students		Per Pupil Amount	Per Pupil Amount	Total GF		FY2019 Ranking	Title 1 School? e,m,h
					2/1/2019	% of Total			Direct	Indirect		
010	010 Total	College Oaks	34	\$ 3,657,918	269	0.87%	\$ 13,598	\$ 3,483	\$ 17,081	1	T1-e	
056	056 Total	Vinton High	26	\$ 3,516,359	265	0.86%	\$ 13,269	\$ 3,483	\$ 16,753	2		
051	051 Total	Starks	24	\$ 3,924,720	317	1.02%	\$ 12,381	\$ 3,483	\$ 15,864	3	T1-e,m,h	
029	029 Total	Kennedy	33	\$ 1,569,545	131	0.42%	\$ 11,981	\$ 3,483	\$ 15,465	4	T1-e	
033	033 Total	LaGrange	33	\$ 12,130,126	1,018	3.28%	\$ 11,916	\$ 3,483	\$ 15,399	5	T1-h	
006	006 Total	Brentwood	33	\$ 2,829,953	247	0.80%	\$ 11,457	\$ 3,483	\$ 14,941	6	T1-e	
061	061 Total	Pearl Watson	31	\$ 3,513,683	313	1.01%	\$ 11,226	\$ 3,483	\$ 14,709	7	T1-e	
011	011 Total	Combre-Fondel	31	\$ 1,827,793	170	0.55%	\$ 10,752	\$ 3,483	\$ 14,235	8	T1-e	
024	024 Total	Henry Heights	33	\$ 3,213,708	307	0.99%	\$ 10,468	\$ 3,483	\$ 13,951	9	T1-e	
064	064 Total	Westlake High	23	\$ 5,193,198	497	1.60%	\$ 10,449	\$ 3,483	\$ 13,932	10		
044	044 Total	Oak Park Middle	33	\$ 4,980,587	478	1.54%	\$ 10,420	\$ 3,483	\$ 13,903	11	T1-m	
015	015 Total	DeQuincy Middle	21	\$ 2,727,776	263	0.85%	\$ 10,372	\$ 3,483	\$ 13,855	12		
027	027 Total	J.J. Johnson	31	\$ 2,167,747	210	0.68%	\$ 10,323	\$ 3,483	\$ 13,806	13	T1-e	
014	014 Total	DeQuincy High	21	\$ 3,724,282	377	1.22%	\$ 9,879	\$ 3,483	\$ 13,362	14		
009	009 Total	J.D. Clifton	31	\$ 2,339,478	240	0.77%	\$ 9,748	\$ 3,483	\$ 13,231	15	T1-e	
057	057 Total	Vinton Middle	26	\$ 2,538,578	267	0.86%	\$ 9,508	\$ 3,483	\$ 12,991	16	T1-m	
054	054 Total	R.W. Vincent	30	\$ 2,949,893	312	1.01%	\$ 9,455	\$ 3,483	\$ 12,938	17	T1-e	
036	036 Total	Maplewood Middle	23	\$ 3,368,901	357	1.15%	\$ 9,437	\$ 3,483	\$ 12,920	18		
058	058 Total	Washington Marlon	31	\$ 5,877,100	624	2.01%	\$ 9,418	\$ 3,483	\$ 12,902	19	T1-h	
067	067 Total	Ralph Wilson	31	\$ 1,856,072	202	0.65%	\$ 9,188	\$ 3,483	\$ 12,672	20	T1-e	
059	059 Total	T.H. Watkins	33	\$ 1,883,227	208	0.67%	\$ 9,054	\$ 3,483	\$ 12,537	21	T1-e	
002	002 Total	Barbe Elementary	34	\$ 2,165,780	240	0.77%	\$ 9,024	\$ 3,483	\$ 12,507	22	T1-e	
016	016 Total	Dolby	34	\$ 3,211,257	358	1.16%	\$ 8,970	\$ 3,483	\$ 12,453	23	T1-e	
066	066 Total	FK White	33	\$ 6,181,984	706	2.28%	\$ 8,756	\$ 3,483	\$ 12,240	24	T1-m	
030	030 Total	E.K. Key	30	\$ 4,275,255	495	1.60%	\$ 8,637	\$ 3,483	\$ 12,120	25	T1-e	
026	026 Total	Iowa High	25	\$ 4,847,278	565	1.82%	\$ 8,579	\$ 3,483	\$ 12,062	26		
035	035 Total	LeBlanc	30	\$ 3,237,418	386	1.25%	\$ 8,387	\$ 3,483	\$ 11,870	27	T1-m	
065	065 Total	Westwood	23	\$ 3,168,207	379	1.22%	\$ 8,359	\$ 3,483	\$ 11,843	28	T1-e	
013	013 Total	DeQuincy Primary	21	\$ 2,380,865	285	0.92%	\$ 8,354	\$ 3,483	\$ 11,837	29	T1-e	
004	004 Total	Bell City	28	\$ 6,089,959	729	2.35%	\$ 8,354	\$ 3,483	\$ 11,837	30	T1-e,m,h	
060	060 Total	J.I. Watson	25	\$ 4,391,637	526	1.70%	\$ 8,349	\$ 3,483	\$ 11,832	31	T1-e	
043	043 Total	Oak Park Elementary	33	\$ 3,082,047	370	1.19%	\$ 8,330	\$ 3,483	\$ 11,813	32	T1-e	

Calcasieu Parish School Board  
2018-2019 General Fund Expenditures-ONLY  
Direct & Indirect

ID #	Location	School Type	Bonding District	Expenditure Amount	Students 2/1/2019	Students % of Total	Per Pupil		Total GF Direct & Indirect Per Pupil	FY2019 Ranking	Title 1 School? e,m,h
							Direct	Indirect			
038	038 Total	Molo	31	\$ 3,523,749	426	1.37%	\$ 8,272	\$ 3,483	\$ 11,755	33	T1-m
018	018 Total	Fairview	33	\$ 3,408,381	413	1.33%	\$ 8,253	\$ 3,483	\$ 11,736	34	T1-e
055	055 Total	Vinton Elementary	26	\$ 3,501,623	426	1.37%	\$ 8,220	\$ 3,483	\$ 11,703	35	T1-e
081	081 Total	DeQuincy Elementary	21	\$ 1,982,824	247	0.80%	\$ 8,028	\$ 3,483	\$ 11,511	36	T1-e
023	023 Total	Hennig	30	\$ 3,091,804	387	1.25%	\$ 7,989	\$ 3,483	\$ 11,472	37	T1-e
063	063 Total	Western Heights	23	\$ 2,686,614	338	1.09%	\$ 7,949	\$ 3,483	\$ 11,432	38	T1-e
028	028 Total	Kaufman	33	\$ 3,338,297	424	1.37%	\$ 7,873	\$ 3,483	\$ 11,357	39	T1-e
045	045 Total	Cypress Cove	30	\$ 3,729,374	475	1.53%	\$ 7,851	\$ 3,483	\$ 11,335	40	T1-e
034	034 Total	W.W. Lewis	30	\$ 6,903,072	881	2.84%	\$ 7,835	\$ 3,483	\$ 11,319	41	T1-e
019	019 Total	Frasch	30	\$ 4,252,127	544	1.76%	\$ 7,816	\$ 3,483	\$ 11,300	42	T1-e
052	052 Total	Sulphur High	30	\$ 10,915,940	1,405	4.53%	\$ 7,769	\$ 3,483	\$ 11,253	43	T1-e
068	068 Total	Gillis	27	\$ 5,973,707	781	2.52%	\$ 7,649	\$ 3,483	\$ 11,132	44	T1-e
082	082 Total	Maplewood Elementary	23	\$ 4,557,554	605	1.95%	\$ 7,533	\$ 3,483	\$ 11,016	45	T1-e
005	005 Total	Leblieu Settlement	25	\$ 3,083,979	412	1.33%	\$ 7,485	\$ 3,483	\$ 10,969	46	T1-e
042	042 Total	Nelson	34	\$ 5,515,541	746	2.41%	\$ 7,393	\$ 3,483	\$ 10,877	47	T1-e
152	152 Total	Sulphur 9th Grade	30	\$ 4,069,687	555	1.79%	\$ 7,333	\$ 3,483	\$ 10,816	48	T1-e
001	001 Total	S.P. Arnett	23	\$ 2,896,477	396	1.28%	\$ 7,314	\$ 3,483	\$ 10,798	49	T1-e
062	062 Total	S.J. Welsh	34	\$ 10,090,854	1,381	4.46%	\$ 7,307	\$ 3,483	\$ 10,790	50	T1-e
040	040 Total	Moss Bluff Middle	27	\$ 6,759,255	928	2.99%	\$ 7,284	\$ 3,483	\$ 10,767	51	T1-e
053	053 Total	Vincent Settlement	30	\$ 2,577,314	361	1.16%	\$ 7,139	\$ 3,483	\$ 10,623	52	T1-e
046	046 Total	Prien Lake	34	\$ 5,475,541	775	2.50%	\$ 7,065	\$ 3,483	\$ 10,548	53	T1-e
126	126 Total	Iowa Middle	25	\$ 3,414,541	486	1.57%	\$ 7,026	\$ 3,483	\$ 10,509	54	T1-e
050	050 Total	St John	34	\$ 5,412,774	782	2.52%	\$ 6,922	\$ 3,483	\$ 10,405	55	T1-e
003	003 Total	Barbe High	34	\$ 13,579,557	1,972	6.36%	\$ 6,886	\$ 3,483	\$ 10,369	56	T1-e
012	012 Total	T.S. Cooley	33	\$ 1,962,424	296	0.96%	\$ 6,630	\$ 3,483	\$ 10,113	57	T1-e
039	039 Total	Moss Bluff Elementary	27	\$ 6,121,463	949	3.06%	\$ 6,450	\$ 3,483	\$ 9,934	58	T1-e
025	025 Total	Sam Houston	27	\$ 8,101,718	1,263	4.08%	\$ 6,415	\$ 3,483	\$ 9,898	59	T1-e

Subtotal \$ 255,748,519 30,765

Avg. Direct PPA	\$ 8,816.00
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Avg. Dir. + Indir. PPA	\$ 12,298.24
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Calcasieu Parish School Board  
2018-2019 General Fund Expenditures-ONLY  
Direct & Indirect

ID #	Location	School Type	Bonding District	Expenditure Amount	Students 2/1/2019	No Pre-K	% of Total	Per Pupil Amount Direct	Per Pupil Amount Indirect	Total GF Direct & Indirect Per Pupil	FY2019 Ranking	Title 1 School? e,m,h
1000	General Location (Indirect Costs)			\$ 107,956,005								
									Indirect Cost per student \$ 3,483.24			
								\$ 8,815.00				
			Subtotal	\$ 383,704,623								
	Other Unallocated Costs											
748	748 Total			\$ 2,579,731	0		0.00%					
749	749 Total			\$ 1,185,622	0		0.00%					
750	750 Total			\$ 28,239	0		0.00%					
078	078 Total			\$ -	0		0.00%					
700	700 Total			\$ 243,125	177		0.57%					
071	071 Total		30	\$ 581,592	23		0.07%					
073	073 Total			\$ 257,828	28		0.09%					
047	047 Total			\$ -	0		0.00%					
772	772 Total			\$ 2,863,576	0		0.00%					
	Other Headstart			\$ -	0		0.00%					
	Sub-Total		Subtotal	\$ 7,739,713								
				\$ 371,444,236	30,993		100.0%	Amount per Student (All Students) \$ 11,984.78				



Calcasieu Parish School Board  
2018-2019 General Fund Expenditures-ONLY  
Direct & Indirect  
Sorted by Bonding District

ID #	Account Title	School Type	Bonding District	Expenditure Amount	Students 2/1/2018 No Pre-K	Students % of Total	Per Pupil Amount Direct	Per Pupil Amount Indirect	Total GF Per Pupil	Ranking
013	DeQuincy Primary	1	21	\$ 2,380,865	285	0.92%	\$ 8,354	\$ 3,483	\$ 11,837	29
014	DeQuincy High	3	21	\$ 3,724,282	377	1.22%	\$ 9,879	\$ 3,483	\$ 13,362	14
015	DeQuincy Middle	2	21	\$ 2,727,776	263	0.85%	\$ 10,372	\$ 3,483	\$ 13,855	12
081	DeQuincy Elementary	1	21	\$ 1,982,824	247	0.80%	\$ 8,028	\$ 3,483	\$ 11,511	36
	<b>Total</b>			<b>\$ 10,815,746</b>	<b>1172</b>					
	<b>Average</b>								<b>\$ 12,641</b>	
001	S.P. Arnett	2	23	\$ 2,896,477	396	1.28%	\$ 7,314	\$ 3,483	\$ 10,798	49
036	Maplewood Middle	2	23	\$ 3,368,901	357	1.15%	\$ 9,437	\$ 3,483	\$ 12,920	18
063	Western Heights	1	23	\$ 2,686,614	338	1.09%	\$ 7,949	\$ 3,483	\$ 11,432	38
064	Westlake High	7	23	\$ 5,193,198	497	1.60%	\$ 10,449	\$ 3,483	\$ 13,932	10
065	Westwood	1	23	\$ 3,168,207	379	1.22%	\$ 8,359	\$ 3,483	\$ 11,843	28
082	Maplewood Elementary	1	23	\$ 4,557,554	605	1.95%	\$ 7,533	\$ 3,483	\$ 11,016	45
	<b>Total</b>			<b>\$ 21,870,949</b>	<b>2572</b>					
	<b>Average</b>								<b>\$ 11,990</b>	
051	Starks	5	24	\$ 3,924,720	317	1.02%	\$ 12,381	\$ 3,483	\$ 15,864	3
	<b>Total</b>			<b>\$ 3,924,720</b>	<b>317</b>					
	<b>Average</b>								<b>\$ 15,864</b>	
005	LeBleu Settlement	1	25	\$ 3,083,979	412	1.33%	\$ 7,485	\$ 3,483	\$ 10,969	46
026	Iowa High	5	25	\$ 4,847,278	565	1.82%	\$ 8,579	\$ 3,483	\$ 12,062	26
126	Iowa Middle	5	25	\$ 3,414,541	486	1.57%	\$ 7,026	\$ 3,483	\$ 10,509	54
060	J.I. Watson	4	25	\$ 4,391,637	526	1.70%	\$ 8,349	\$ 3,483	\$ 11,832	31
	<b>Total</b>			<b>\$ 15,737,435</b>	<b>1989</b>					
	<b>Average</b>								<b>\$ 11,343</b>	
055	Vinton Elementary	1	26	\$ 3,501,623	426	1.37%	\$ 8,220	\$ 3,483	\$ 11,703	35
056	Vinton High	3	26	\$ 3,516,359	265	0.86%	\$ 13,269	\$ 3,483	\$ 16,753	2
057	Vinton Middle	2	26	\$ 2,538,578	267	0.86%	\$ 9,508	\$ 3,483	\$ 12,991	16
	<b>Total</b>			<b>\$ 9,556,560</b>	<b>958</b>					
	<b>Average</b>								<b>\$ 13,816</b>	
025	Sam Houston	3	27	\$ 8,101,718	1263	4.08%	\$ 6,415	\$ 3,483	\$ 9,898	59
039	Moss Bluff Elementary	1	27	\$ 6,121,463	949	3.06%	\$ 6,450	\$ 3,483	\$ 9,934	58
040	Moss Bluff Middle	2	27	\$ 6,759,255	928	2.99%	\$ 7,284	\$ 3,483	\$ 10,767	51
068	Gillis	1	27	\$ 5,973,707	781	2.52%	\$ 7,649	\$ 3,483	\$ 11,132	44
	<b>Total</b>			<b>\$ 26,956,142</b>	<b>3921</b>					
	<b>Average</b>								<b>\$ 10,433</b>	
004	Bell City	5	28	\$ 6,089,959	729	2.35%	\$ 8,354	\$ 3,483	\$ 11,837	30
	<b>Total</b>			<b>\$ 6,089,959</b>	<b>729</b>					
	<b>Average</b>								<b>\$ 11,837</b>	
019	Frasch	1	30	\$ 4,252,127	544	1.76%	\$ 7,816	\$ 3,483	\$ 11,300	42
023	Henning	1	30	\$ 3,091,804	387	1.25%	\$ 7,989	\$ 3,483	\$ 11,472	37
030	E.K. Key	1	30	\$ 4,275,255	495	1.60%	\$ 8,637	\$ 3,483	\$ 12,120	25
034	W.W. Lewis	2	30	\$ 6,903,072	881	2.84%	\$ 7,835	\$ 3,483	\$ 11,319	41
035	LeBlanc	2	30	\$ 3,237,418	386	1.25%	\$ 8,387	\$ 3,483	\$ 11,870	27
045	Cypress Cove	1	30	\$ 3,729,374	475	1.53%	\$ 7,851	\$ 3,483	\$ 11,335	40
052	Sulphur High	3	30	\$ 10,915,940	1405	4.53%	\$ 7,769	\$ 3,483	\$ 11,253	43
053	Vincent Settlement	1	30	\$ 2,577,314	361	1.16%	\$ 7,139	\$ 3,483	\$ 10,623	52
054	R.W. Vincent	1	30	\$ 2,949,893	312	1.01%	\$ 9,455	\$ 3,483	\$ 12,938	17
152	Sulphur 9th Grade	3	30	\$ 4,069,687	555	1.79%	\$ 7,333	\$ 3,483	\$ 10,816	48
	<b>Total</b>			<b>\$ 46,001,883</b>	<b>5801</b>					
	<b>Average</b>								<b>\$ 11,505</b>	
009	J.D. Clifton	1	31	\$ 2,339,478	240	0.77%	\$ 9,748	\$ 3,483	\$ 13,231	15
011	Combre-Fondel	1	31	\$ 1,827,793	170	0.55%	\$ 10,752	\$ 3,483	\$ 14,235	8
027	J.J. Johnson	1	31	\$ 2,167,747	210	0.68%	\$ 10,323	\$ 3,483	\$ 13,806	13
038	Molo	2	31	\$ 3,523,749	426	1.37%	\$ 8,272	\$ 3,483	\$ 11,755	33
058	Washington Marion	3	31	\$ 5,877,100	624	2.01%	\$ 9,418	\$ 3,483	\$ 12,902	19
061	Pearl Watson	1	31	\$ 3,513,683	313	1.01%	\$ 11,226	\$ 3,483	\$ 14,709	7
067	Ralph Wilson	1	31	\$ 1,856,072	202	0.65%	\$ 9,188	\$ 3,483	\$ 12,672	20
	<b>Total</b>			<b>\$ 21,105,622</b>	<b>2185</b>					
	<b>Average</b>								<b>\$ 13,330</b>	
006	Brentwood	1	33	\$ 2,829,953	247	0.80%	\$ 11,457	\$ 3,483	\$ 14,941	6
012	T.S. Cooley	1	33	\$ 1,962,424	296	0.96%	\$ 6,630	\$ 3,483	\$ 10,113	57
018	Fairview	1	33	\$ 3,408,381	413	1.33%	\$ 8,253	\$ 3,483	\$ 11,736	34
024	Henry Heights	1	33	\$ 3,213,708	307	0.99%	\$ 10,468	\$ 3,483	\$ 13,951	9
028	Kaufman	1	33	\$ 3,338,297	424	1.37%	\$ 7,873	\$ 3,483	\$ 11,357	39

Calcasieu Parish School Board  
 2018-2019 General Fund Expenditures-ONLY  
 Direct & Indirect  
 Sorted by Bonding District

ID #	Account Title	School Type	Bonding District	Expenditure Amount	Students 2/1/2018 No Pre-K	Students % of Total	Per Pupil Amount Direct	Per Pupil Amount Indirect	Total GF Per Pupil	Ranking
029	Kennedy	1	33	\$ 1,569,545	131	0.42%	\$ 11,981	\$ 3,483	\$ 15,465	4
033	LaGrange	7	33	\$ 12,130,126	1018	3.28%	\$ 11,916	\$ 3,483	\$ 15,399	5
043	Oak Park Elementary	1	33	\$ 3,082,047	370	1.19%	\$ 8,330	\$ 3,483	\$ 11,813	32
044	Oak Park Middle	2	33	\$ 4,980,587	478	1.54%	\$ 10,420	\$ 3,483	\$ 13,903	11
059	T.H. Watkins	1	33	\$ 1,883,227	208	0.67%	\$ 9,054	\$ 3,483	\$ 12,537	21
066	FK White	2	33	\$ 6,181,984	706	2.28%	\$ 8,756	\$ 3,483	\$ 12,240	24
	<b>Total</b>			<b>\$ 44,580,279</b>	<b>4598</b>					
	<b>Average</b>								<b>\$ 13,041</b>	
002	Barbe Elementary	1	34	\$ 2,165,780	240	0.77%	\$ 9,024	\$ 3,483	\$ 12,507	22
003	Barbe High	3	34	\$ 13,579,557	1972	6.36%	\$ 6,886	\$ 3,483	\$ 10,369	56
010	College Oaks	1	34	\$ 3,667,918	269	0.87%	\$ 13,598	\$ 3,483	\$ 17,081	1
016	Dolby	1	34	\$ 3,211,267	358	1.16%	\$ 8,970	\$ 3,483	\$ 12,453	23
042	Nelson	1	34	\$ 5,515,541	746	2.41%	\$ 7,393	\$ 3,483	\$ 10,877	47
046	Prien Lake	1	34	\$ 5,475,541	775	2.50%	\$ 7,065	\$ 3,483	\$ 10,548	53
050	St John	1	34	\$ 5,412,774	782	2.52%	\$ 6,922	\$ 3,483	\$ 10,405	55
062	S.J. Welsh	2	34	\$ 10,090,854	1381	4.46%	\$ 7,307	\$ 3,483	\$ 10,790	50
	<b>Total</b>			<b>\$ 49,109,223</b>	<b>6523</b>					
	<b>Average</b>								<b>\$ 11,879</b>	
1000	General Location			\$ 107,956,005				Indirect Costs \$ 3,483		
071	Drost	6	30	\$ 581,592	23	0.07%	\$ 25,287	\$ 3,483	\$ 28,770	
748	Lake Charles Boston Academy	6	31	\$ 2,579,731	0					
749	College Street T & I	6	33	\$ 1,185,622	0					
750	Westlake T & I	6	23	\$ 28,239	0					
078	CASES	6		\$ -	0					
700	Administration	6		\$ 243,125	177	0.57%	\$ 1,374	\$ 3,483	\$ 4,857	
073	Brenda Hunter Head Start Center	6		\$ 257,828	28	0.09%	\$ 9,208	\$ 3,483	\$ 12,691	
047	Reynaud	6	31	\$ -	0					
772	Alternative School	6	31	\$ 2,863,576	0					
	Other Headstart	6		\$ -	0					
	Sub-Total		Subtotal	\$ 7,739,713	228					
				\$ 371,444,236	30,993	100.0%	\$ 11,985			

Calcasieu Parish School Board  
 General Fund Expenditures-ONLY - FY2019  
 Direct & Indirect  
 5-year Comparative

ID #	School	School Type	Bonding District	2018-2019		2017-2018		2016-2017		2015-2016		2014-2015		
				Students 2/1/2019	Total GF Per Pupil	Students 2/1/2018	Total GF Per Pupil	Students 2/1/2017	Total GF Per Pupil	Students 2/1/2016	Total GF Per Pupil	Students 2/1/2015	Total GF Per Pupil	
010	College Oaks	1	34	269	\$ 17,081	1	289	\$ 16,763	1	301	\$ 15,208	3	305	\$ 13,773
056	Vinton High	3	26	265	\$ 16,753	2	274	\$ 14,698	2	269	\$ 15,746	2	298	\$ 12,768
051	Starks	5	24	317	\$ 15,864	3	319	\$ 14,091	4	329	\$ 13,757	4	344	\$ 12,117
029	Kennedy	1	33	131	\$ 15,465	4	140	\$ 14,584	3	159	\$ 13,252	9	158	\$ 11,829
033	LaGrange	7	33	1018	\$ 15,399	5	1119	\$ 13,004	11	1048	\$ 12,937	11	1041	\$ 11,672
006	Brentwood	1	33	247	\$ 14,941	6	254	\$ 14,713	8	290	\$ 11,426	19	304	\$ 10,200
061	Pearl Watson	1	31	313	\$ 14,709	7	279	\$ 16,868	2	324	\$ 13,897	6	287	\$ 15,764
011	Combre-Fondel	1	31	170	\$ 14,235	8	172	\$ 14,607	10	160	\$ 13,572	9	180	\$ 12,061
024	Henry Heights	1	33	307	\$ 13,951	9	343	\$ 13,732	16	344	\$ 11,938	17	345	\$ 11,023
064	Westlake High	7	23	497	\$ 13,932	10	448	\$ 14,281	13	522	\$ 12,365	14	542	\$ 11,462
044	Oak Park Middle	2	33	478	\$ 13,903	11	448	\$ 14,670	9	435	\$ 13,994	5	482	\$ 12,127
015	DeQuincy Middle	2	21	263	\$ 13,855	12	285	\$ 13,910	15	287	\$ 12,234	15	275	\$ 13,715
027	J.J. Johnson	1	31	210	\$ 13,806	13	237	\$ 13,056	20	234	\$ 11,674	18	244	\$ 11,540
014	DeQuincy High	3	21	377	\$ 13,362	14	372	\$ 14,307	12	374	\$ 12,523	12	370	\$ 13,270
009	J.D. Clifton	1	31	240	\$ 13,231	15	262	\$ 13,066	19	256	\$ 11,331	20	260	\$ 12,019
057	Vinton Middle	2	26	267	\$ 12,991	16	222	\$ 15,537	6	220	\$ 13,744	7	208	\$ 13,513
054	R.W. Vincent	1	30	312	\$ 12,938	17	308	\$ 13,688	17	327	\$ 12,106	16	399	\$ 10,774
036	Maplewood Middle	2	23	357	\$ 12,920	18	337	\$ 14,272	14	342	\$ 13,407	10	328	\$ 13,126
058	Washington Marlon	3	31	624	\$ 12,902	19	621	\$ 13,118	18	560	\$ 13,695	8	567	\$ 13,609
067	Ralph Wilson	1	31	202	\$ 12,672	20	231	\$ 11,550	42	211	\$ 10,631	34	195	\$ 10,732
059	T.H. Watkins	1	33	208	\$ 12,537	21	246	\$ 11,987	33	226	\$ 10,879	31	205	\$ 12,190
016	Dolby	1	34	340	\$ 12,507	22	254	\$ 12,542	24	269	\$ 11,025	27	300	\$ 10,509
066	FK White	2	34	358	\$ 12,453	23	376	\$ 12,642	22	390	\$ 11,151	22	380	\$ 11,485
030	E.K. Key	1	30	495	\$ 12,120	25	441	\$ 12,849	21	428	\$ 11,101	25	417	\$ 10,564
026	Iowa High	5	25	565	\$ 12,062	26	572	\$ 12,157	30	577	\$ 10,942	29	526	\$ 11,983
035	LeBlanc	2	30	386	\$ 11,870	27	387	\$ 12,467	25	384	\$ 10,982	28	376	\$ 10,691
065	Westwood	1	23	379	\$ 11,843	28	402	\$ 11,778	38	380	\$ 11,084	26	388	\$ 11,191
013	DeQuincy Primary	1	21	285	\$ 11,837	29	296	\$ 12,559	23	281	\$ 10,755	33	304	\$ 10,315
004	Bell City	5	25	729	\$ 11,837	30	723	\$ 12,286	29	679	\$ 10,918	30	663	\$ 10,820
060	J.I. Watson	4	28	526	\$ 11,832	31	534	\$ 12,294	28	513	\$ 10,809	32	633	\$ 11,233
043	Oak Park Elementary	1	33	370	\$ 11,813	32	398	\$ 12,350	26	399	\$ 11,107	24	413	\$ 10,372
038	Molo	1	31	426	\$ 11,755	33	462	\$ 11,968	34	419	\$ 11,168	21	384	\$ 11,925
018	Fairview	1	33	413	\$ 11,736	34	452	\$ 11,031	53	425	\$ 9,786	49	390	\$ 9,838
055	Vinton Elementary	1	26	426	\$ 11,703	35	478	\$ 12,019	32	466	\$ 10,417	38	490	\$ 10,024
081	DeQuincy Elementary	1	21	247	\$ 11,511	36	276	\$ 11,827	37	280	\$ 10,507	36	277	\$ 9,689
023	Heming	1	30	387	\$ 11,472	37	386	\$ 12,323	27	353	\$ 11,124	23	362	\$ 10,591
063	Western Heights	1	23	338	\$ 11,432	38	395	\$ 11,310	47	409	\$ 9,844	45	420	\$ 9,815
028	Kaufman	1	33	424	\$ 11,357	39	409	\$ 11,833	36	421	\$ 10,518	37	410	\$ 9,989
045	Cypress Cove	1	30	475	\$ 11,335	40	496	\$ 10,980	54	492	\$ 9,612	50	499	\$ 9,916
034	W.W. Lewis	2	30	881	\$ 11,319	41	869	\$ 11,652	40	902	\$ 9,955	43	870	\$ 10,012
019	Frasch	1	30	544	\$ 11,300	42	579	\$ 11,313	46	639	\$ 9,416	54	635	\$ 9,494
052	Sulphur High	3	30	1405	\$ 11,253	43	1405	\$ 11,715	39	1456	\$ 10,271	39	1425	\$ 9,770
068	Gillis	1	27	781	\$ 11,132	44	791	\$ 11,891	35	775	\$ 10,360	37	767	\$ 10,134
082	Maplewood Elementary	1	23	605	\$ 11,016	45	632	\$ 11,432	43	641	\$ 9,830	48	630	\$ 9,890
005	Leblau Settlement	1	25	412	\$ 10,969	46	436	\$ 11,294	48	453	\$ 9,273	55	410	\$ 10,115

Calcasieu Parish School Board  
 General Fund Expenditures-ONLY - FY2019  
 Direct & Indirect  
 5-year Comparative

ID #	School	School Type	Bonding District	2018-2019			2017-2018			2016-2017			2015-2016			2014-2015		
				Students 2/1/2019 No Pre-K	Total GF Per Pupil	2018-2019 Ranking	Students 2/1/2018 No Pre-K	Total GF Per Pupil	2017-2018 Ranking	Students 2/1/2017 No Pre-K	Total GF Per Pupil	2016-2017 Ranking	Students 2/1/2016 No Pre-K	Total GF Per Pupil	2015-2016 Ranking	Students 2/1/2015 No Pre-K	Total GF Per Pupil	2014-2015 Ranking
042	Nelson	1	34	746	\$ 10,877	47	720	\$ 12,108	31	704	\$ 9,433	53	669	\$ 9,144	56	644	\$ 8,535	50
152	Sulphur 9th Grade	3	30	555	\$ 10,816	48	573	\$ 11,218	51	570	\$ 9,934	44	590	\$ 9,155	55	563	\$ 8,845	48
001	S.P. Arnett	2	23	396	\$ 10,798	49	395	\$ 11,615	41	424	\$ 9,866	46	392	\$ 10,731	29	414	\$ 8,953	44
062	S.J. Welsh	2	34	1381	\$ 10,790	50	1359	\$ 11,230	50	1320	\$ 9,895	45	1242	\$ 9,952	43	1197	\$ 9,351	37
040	Moss Bluff Middle	2	27	928	\$ 10,767	51	932	\$ 11,430	44	907	\$ 10,051	41	929	\$ 9,598	52	919	\$ 8,955	43
053	Vincent Settlement	1	30	361	\$ 10,623	52	396	\$ 10,506	57	378	\$ 9,583	51	350	\$ 10,187	36	347	\$ 8,928	45
046	Prien Lake	1	30	775	\$ 10,548	53	741	\$ 11,317	45	685	\$ 10,460	37	635	\$ 9,874	46	588	\$ 8,913	46
126	Iowa Middle	5	25	486	\$ 10,509	54	480	\$ 11,240	49	451	\$ 9,562	52	424	\$ 10,072	39			
050	St John	1	34	782	\$ 10,405	55	781	\$ 11,044	52	800	\$ 9,020	58	783	\$ 8,882	58	837	\$ 8,021	56
003	Barbe High	3	34	1972	\$ 10,369	56	1997	\$ 10,387	59	1957	\$ 9,007	59	1955	\$ 8,779	59	1946	\$ 7,973	57
012	T.S. Cooley	1	33	296	\$ 10,113	57	297	\$ 10,830	55	305	\$ 9,246	56	303	\$ 9,838	48	302	\$ 8,364	55
039	Moss Bluff Elementary	1	27	949	\$ 9,934	58	927	\$ 10,416	58	928	\$ 9,123	57	891	\$ 9,011	57	911	\$ 7,881	58
025	Sam Houston	3	27	1263	\$ 9,898	59	1232	\$ 10,771	56	1168	\$ 9,953	42	1189	\$ 9,531	53	1207	\$ 8,498	51

## ITEM #5

TO: Board Members  
FROM: Wilfred Bourne  
SUBJECT: Update on Lunch Debt Collection Procedures-Info Only  
DATE: January 22, 2020

The School Board previously granted permission to staff to institute more aggressive procedures for the collection of accumulated lunch debt from parents. After initially granting permission to use a debt collection agency, the Board approved an agreement to utilize the services of the Louisiana Office of Debt Recovery which would produce a greater percentage of recovery.

Since that time, we have been notified by O.D.R. that their policy has been changed and they will not accept student debt for collection.

Consequently, staff will utilize the initial plan of contracting with a debt recovery agency.