



TO: Members, Calcasieu Parish School Board  
FROM: Wilfred Bourne, Chief Financial Officer  
DATE: January 29, 2019  
RE: Budget/Fiscal Management Committee Meeting

Mr. Dean Roberts, Chairman, has called a Budget/Fiscal Management Committee Meeting for **Tuesday, January 29, 2019**, at 5:00 p.m. in the Board Room at 3310 Broad Street, Lake Charles, Louisiana.

### **AGENDA**

- 1) Presentation of the Comprehensive Annual Financial Report – [2017-2018 CAFR](#)
- 2) School Audits
  - A. Extended Day Program & Athletic Event Field Reviews
    - 1) W.T. Henning Elementary
    - 2) Lebleu Settlement Elementary
    - 3) Westwood Elementary
  - B. School Audit Report Significant Deficiencies
    - 1) St. John Elementary
  - C. School Audit Reports
    - 1) E.K. Key Elementary
    - 2) Sulphur High School 9<sup>th</sup> Grade Campus
    - 3) Washington Marion High School
    - 4) Westlake High
- 3) POD Project 10 Update
- 4) POD Project 11 Update
- 5) Per Pupil Expenditure Analysis
- 6) Surplus asset-309 Cherry St., Sulphur

WB/vg

*Building Foundations for the Future*

Page 2  
Budget Agenda

Budget/Fiscal Management:

Dean Roberts, Chair  
Russell Castille, Vice Chair  
Annette Ballard  
Mack Dellafosse  
John Duhon  
Glenda Gay  
Damon Hardesty  
Fred Hardy  
Ron Hayes  
Alvin Smith  
Eric Tarver  
Desmond Wallace

Other Board Members:

Billy Breaux  
Bliss Bujard  
Aaron Natali



# **Calcasieu Parish School Board**

**Comprehensive Annual  
Financial Report**

**2017-2018**

# Components

## ▶ 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

Management's Discussion & Analysis

Narrative Overview Of Government – Wide Activities

# Statement of Net Position

	Governmental Activities 2017-2018	Governmental Activities 2016-2017
<b>Assets &amp; Deferred Outflows</b>		
Cash & Investments	\$ 239,549,878	\$ 180,634,141
Receivables	\$ 27,581,015	\$ 28,642,305
Internal Balances	\$ -	\$ -
Inventory	\$ 2,189,002	\$ 2,263,232
Prepaid Items	\$ 6,495	\$ 440,519
Capital Assets - Net of Depreciation	\$ 246,076,170	\$ 247,134,418
Restricted Assets-Cash & Cash Equiv.	\$ -	\$ -
Deferred Outflows	\$ 100,701,431	\$ 133,458,499
<b>Total Assets &amp; Deferred Outflows</b>	<b>\$ 616,103,991</b>	<b>\$ 592,573,114</b>
<b>Liabilities &amp; Deferred Inflows</b>		
Payables	\$ 50,014,811	\$ 47,712,209
Long Term Liabilities	\$ 213,483,866	\$ 212,998,792
Net pension liability	\$ 460,279,379	\$ 516,506,551
Post-employment benefit obligation	\$ 564,818,645	\$ 355,406,420
Deferred Inflows	\$ 122,188,419	\$ 11,645,287
<b>Total Liabilities &amp; Deferred Inflows</b>	<b>\$ 1,410,785,120</b>	<b>\$ 1,144,269,259</b>
<b>Net Assets</b>		
Invested In Capital Assets -	\$ 83,104,339	\$ 76,606,771
Net of Related Debt	\$ 85,746,652	\$ 64,319,662
Restricted	\$ (963,532,120)	\$ (692,622,578)
Unrestricted	\$ (794,681,129)	\$ (551,696,145)
<b>Total Net Assets</b>	<b>\$ (794,681,129)</b>	<b>\$ (551,696,145)</b>



# Capital Assets

	<u>Balance @ June 30, 2018</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>	<u>Balance @ June 30, 2017</u>
<b>Land</b>	\$ 9,208,972	\$ -	\$ 9,208,972	\$ 9,208,972
<b>Buildings &amp; Improvements</b>	545,089,432	(332,770,137)	212,319,295	543,596,915
<b>Machinery &amp; Equipment</b>	40,534,055	(31,038,143)	9,495,912	41,089,052
<b>Construction In Progress</b>	15,051,991	-	15,051,991	2,258,360
<b>Totals</b>	<b>\$ 609,884,450</b>	<b>\$ (363,808,280)</b>	<b>\$ 246,076,170</b>	<b>\$ 596,153,299</b>
	<b>Historical Cost</b>			<b>Historical Cost</b>

# Statement of Activities

<b>Government-Wide Revenues</b>	
From Property Taxes	\$ 60,859,605
From Sales Taxes	\$ 201,848,142
From M.F.P.	\$ 144,463,522
From Riverboat Head Taxes	\$ 3,438,916
From Interest Earnings	\$ 2,523,816
From Miscellaneous	\$ 4,539,114
<b>Total General Revenues (Taxpayer)</b>	<b>\$ 417,673,115</b>
Add Charges For Services	\$ 4,838,163
Add Grants & Contributions	\$ 51,023,866
Add Transfers/Special Items	\$ -
<b>Total Revenues From Other Sources</b>	<b>\$ 55,862,029</b>
<b>Total Government-Wide Revenues Available</b>	<b>\$ 473,535,144</b>
<b>Total Government-Wide Expenses</b>	<b>\$ (423,632,551)</b>
<b>Change In Net Position</b>	<b>\$ 49,902,593</b>
<b>Net Position - beginning</b>	<b>\$ (844,583,722)</b>
<b>Net Position - ending</b>	<b>\$ (794,681,129)</b>



# Report Sections

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

**Supplemental Report On Single Audit Compliance & Performance Measures**



# 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><u>Fund Balance Analyzed</u></b>	
<b>Non Spendable</b>	
For Inventory & Prepaid Items	\$ 1,405,655
<b>Restricted</b>	
For Sales Tax Salary Enhancements	\$ 48,295,820
For Grant & Donor Restricted	\$ 1,003,373
<b>Committed</b>	
For Insurance	\$ 1,000,000
<b>Assigned</b>	
For Construction	\$ 1,042,398
For Materials & Supplies	\$ 177,565
For E-Rate (Technology)	\$ 316,000
<b>Unassigned</b>	\$ 41,832,315
<b>Total Fund Balance</b>	<b><u>\$ 95,073,126</u></b>

# Calcasieu Parish School Board General Fund Ratio of Fund Balance To Expenditures

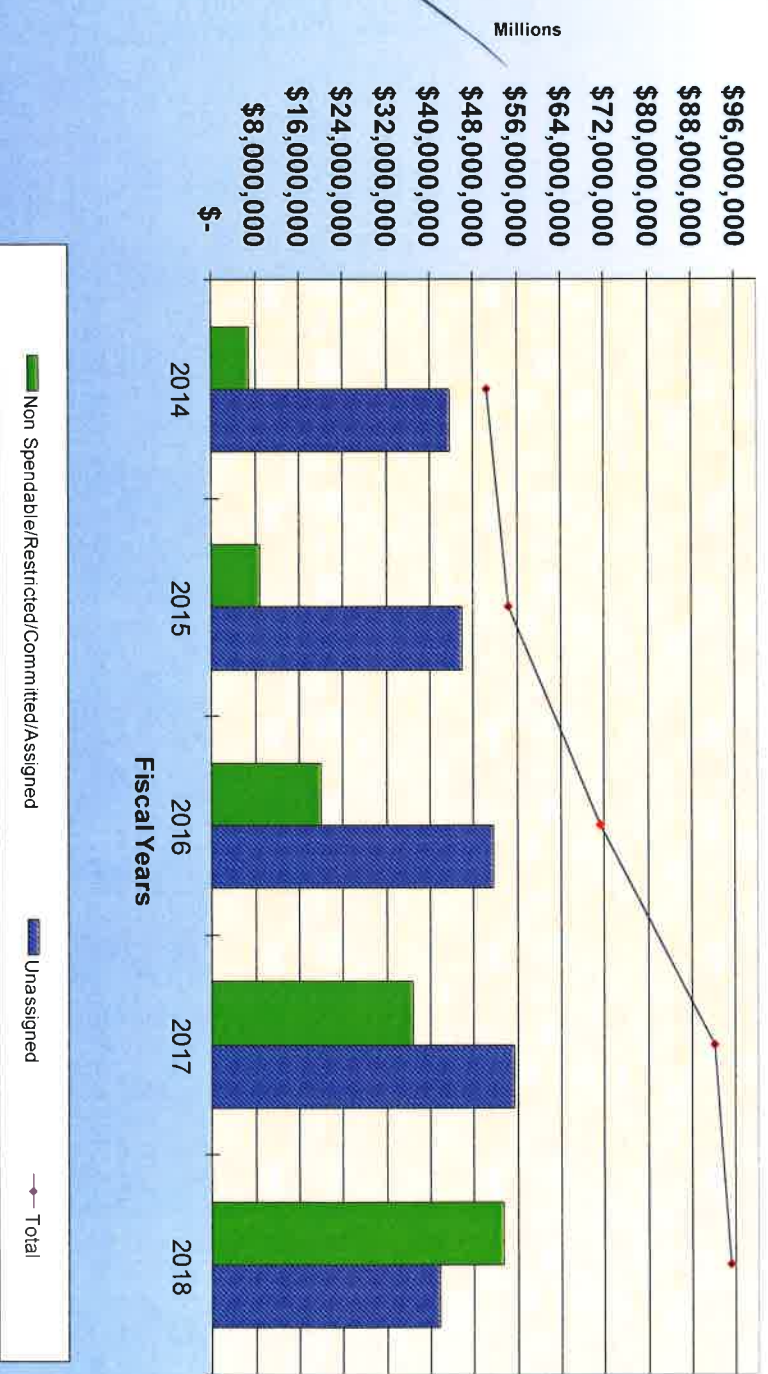
<u>Fiscal Year</u>	<u>Non Spendable/ Restricted/ Committed/</u>		<u>Unassigned</u>		<u>Total</u>	<u>Expenditures/ Other Uses</u>	
	<u>Assigned</u>						
2013-14	\$ 6,896,195		\$ 43,632,767		\$ 50,528,962	\$ 295,428,210	
2014-15	\$ 8,788,199		\$ 45,893,890		\$ 54,682,089	\$ 305,279,714	
2015-16	\$ 19,932,359		\$ 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	*
	<u>Non Spendable/ Restricted/ Committed/ Assigned</u>		<u>Unassigned</u>		<u>Total</u>		
2013-14	2.3%		13.4%		16.3%		
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%		

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, 2018**

<b>Revenues</b>	<b>\$ 393,586,692</b>
<b>Expenditures</b>	<b>\$ (360,820,150)</b>
<b>Excess Revenues</b>	<b>\$ 32,766,542</b>
<b>Other Sources/Uses</b>	
Out	\$ (31,430,723)
In	\$ 1,585,154
<b>Net Excess</b>	<b>\$ 2,920,973</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>
2013-14	\$ 46,349,614	\$ 4,179,348	\$ 50,528,962
* 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

\* Beginning Fund Balance-As Restated

# General Fund Revenues

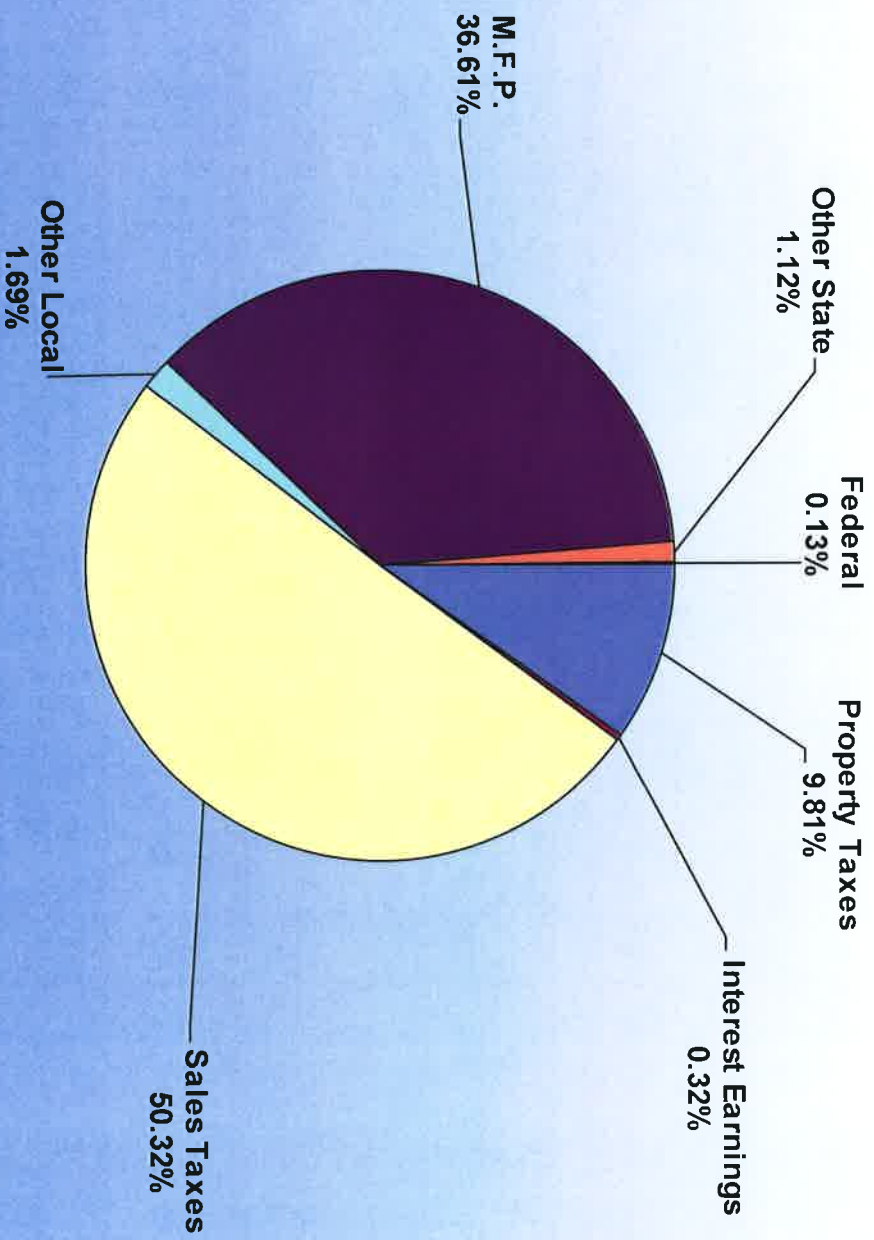
## 2016-2017

Local Revenues	\$ 209,696,210	57.79%
State Revenues	\$ 152,829,553	42.12%
Federal Revenues	\$ 330,076	0.09%
Total Revenues	<u>\$ 362,855,839</u>	

## 2017-2018

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>	

# General Fund Revenues



# 2017-2018 General Fund Expenditures

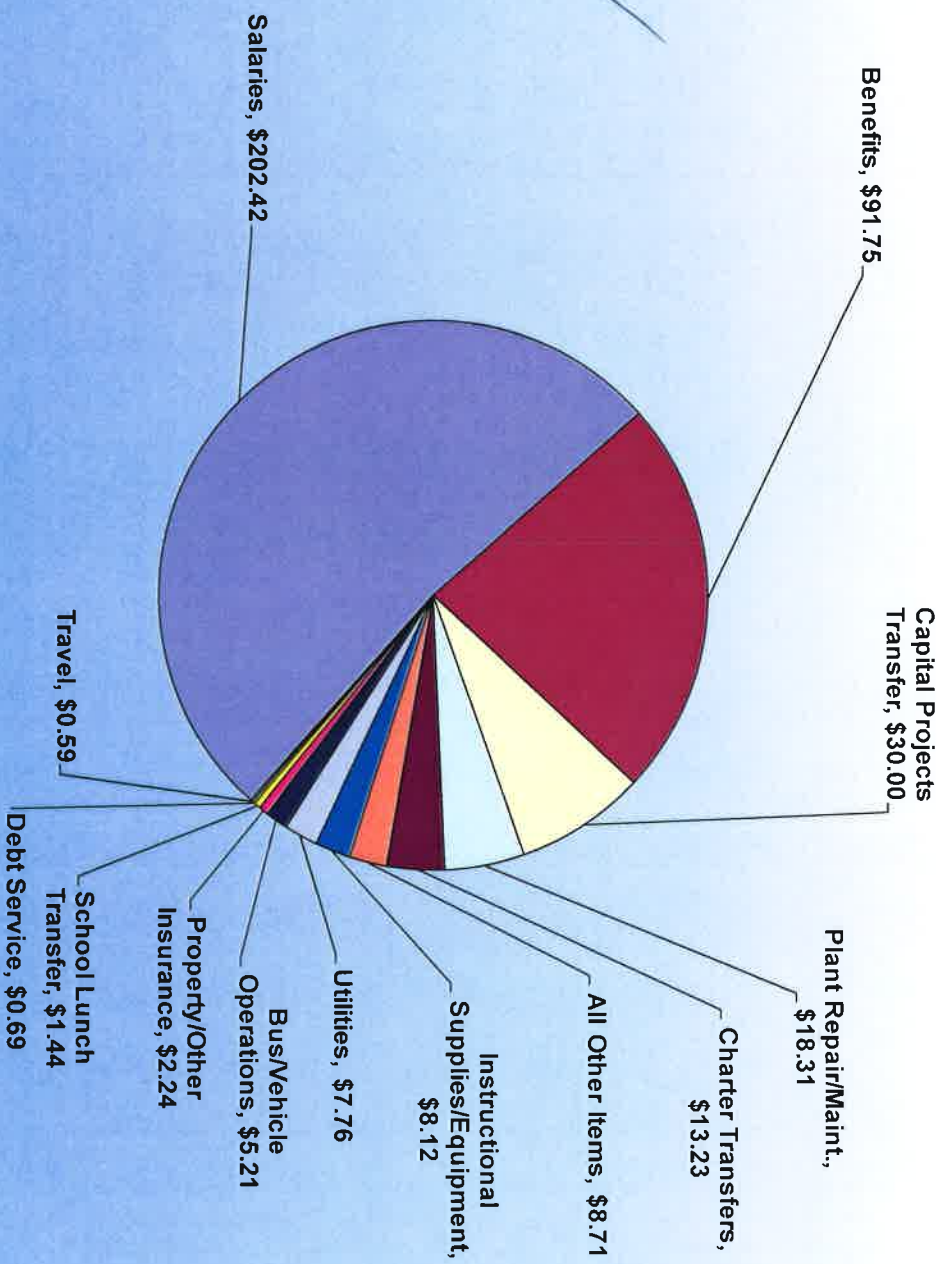
## In Millions \$

	<u>2017-2018</u>	<u>2016-2017</u>	<u>2015-2016</u>	<u>2014-2015</u>	<u>2013-2014</u>
Salaries	\$ 202.42	\$ 194.08	\$ 187.81	\$ 170.02	\$ 168.28
Benefits	\$ 91.75	\$ 86.43	\$ 82.75	\$ 79.37	\$ 76.17
Property/Other Insurance	\$ 2.24	\$ 1.97	\$ 2.14	\$ 2.17	\$ 3.32
Utilities	\$ 7.76	\$ 7.91	\$ 7.53	\$ 7.70	\$ 7.96
Travel	\$ 0.59	\$ 0.63	\$ 0.65	\$ 0.62	\$ 0.68
Instructional Supplies/Equipment	\$ 8.12	\$ 6.73	\$ 12.13	\$ 7.80	\$ 6.26
School Lunch Transfer	\$ 1.44	\$ 1.62	\$ 1.20	\$ 1.20	\$ 1.20
Plant Repairs/Maintenance	\$ 18.31	\$ 16.91	\$ 14.81	\$ 12.69	\$ 13.22
Bus/Vehicle Operations	\$ 5.21	\$ 3.74	\$ 6.15	\$ 1.86	\$ 2.61
Debt Services	\$ 0.69	\$ 1.08	\$ 0.82	\$ 1.95	\$ 2.04
Other items	\$ 8.71	\$ 8.27	\$ 8.74	\$ 9.17	\$ 6.21
Capital Projects Transfer	\$ 30.00	\$ -	\$ -	\$ -	\$ -
Charter Transfers	\$ 13.23	\$ 12.76	\$ 10.21	\$ 9.07	\$ 7.48
<b>Totals</b>	<u>\$ 390.47</u>	<u>\$ 342.13</u>	<u>\$ 334.94</u>	<u>\$ 303.62</u>	<u>\$ 295.43</u>

Expenditures shown per Annual Financial Report, not audit report



# 2017-2018 General Fund Expenditures In Millions (\$390.47)





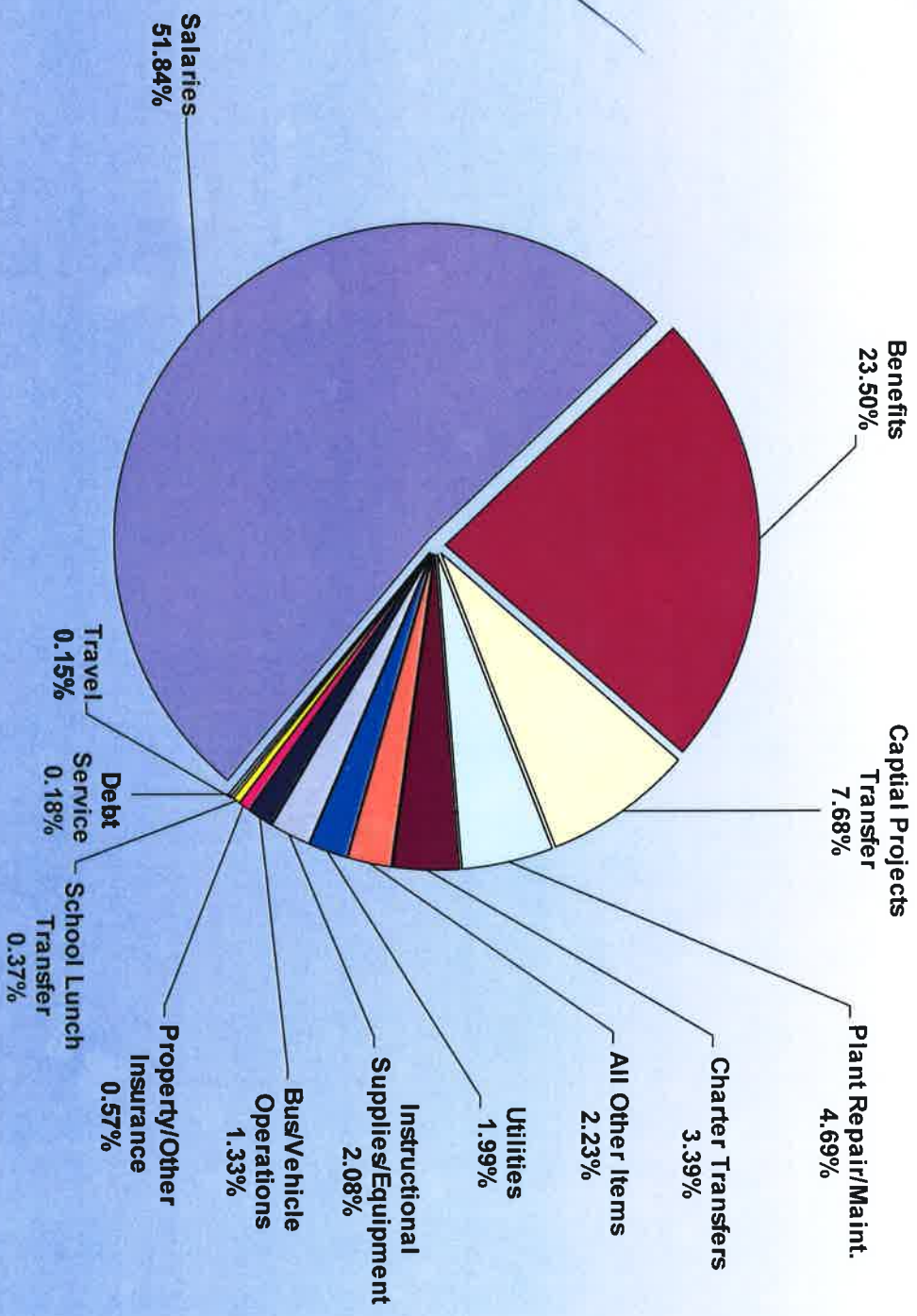
# 2017-2018 General Fund Expenditures In %

	<u>2017-2018</u>	<u>2016-2017</u>	<u>2015-2016</u>	<u>2014-2015</u>	<u>2013-2014</u>
Salaries	51.8%	56.7%	56.1%	56.0%	57.0%
Benefits	23.4%	25.3%	24.7%	26.1%	25.8%
Property/Other Insurance	0.6%	0.6%	0.6%	0.7%	1.1%
Utilities	2.1%	2.3%	2.2%	2.5%	2.7%
Travel	0.2%	0.2%	0.2%	0.2%	0.2%
Instructional Supplies/Equipment	2.1%	2.0%	3.6%	2.6%	2.1%
School Lunch Transfer	0.4%	0.5%	0.4%	0.4%	0.4%
Plant Repairs/Maintenance	4.6%	4.9%	4.4%	4.2%	4.5%
Bus/Vehicle Operations	1.3%	1.1%	1.8%	0.6%	0.9%
Debt Service	0.2%	0.3%	0.2%	0.6%	0.7%
Other items	2.2%	2.4%	2.6%	3.0%	2.1%
Capital Projects Transfer	7.7%	0.0%	0.0%	0.0%	0.0%
Charter Transfers	3.4%	3.7%	3.0%	3.0%	2.5%
<b>Totals</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Expenditures shown per Annual Financial Report, not audit report

# 2017-2018 General Fund Expenditures

## % of (\$390.47 Million)



# 2017-2018 General Fund Salaries

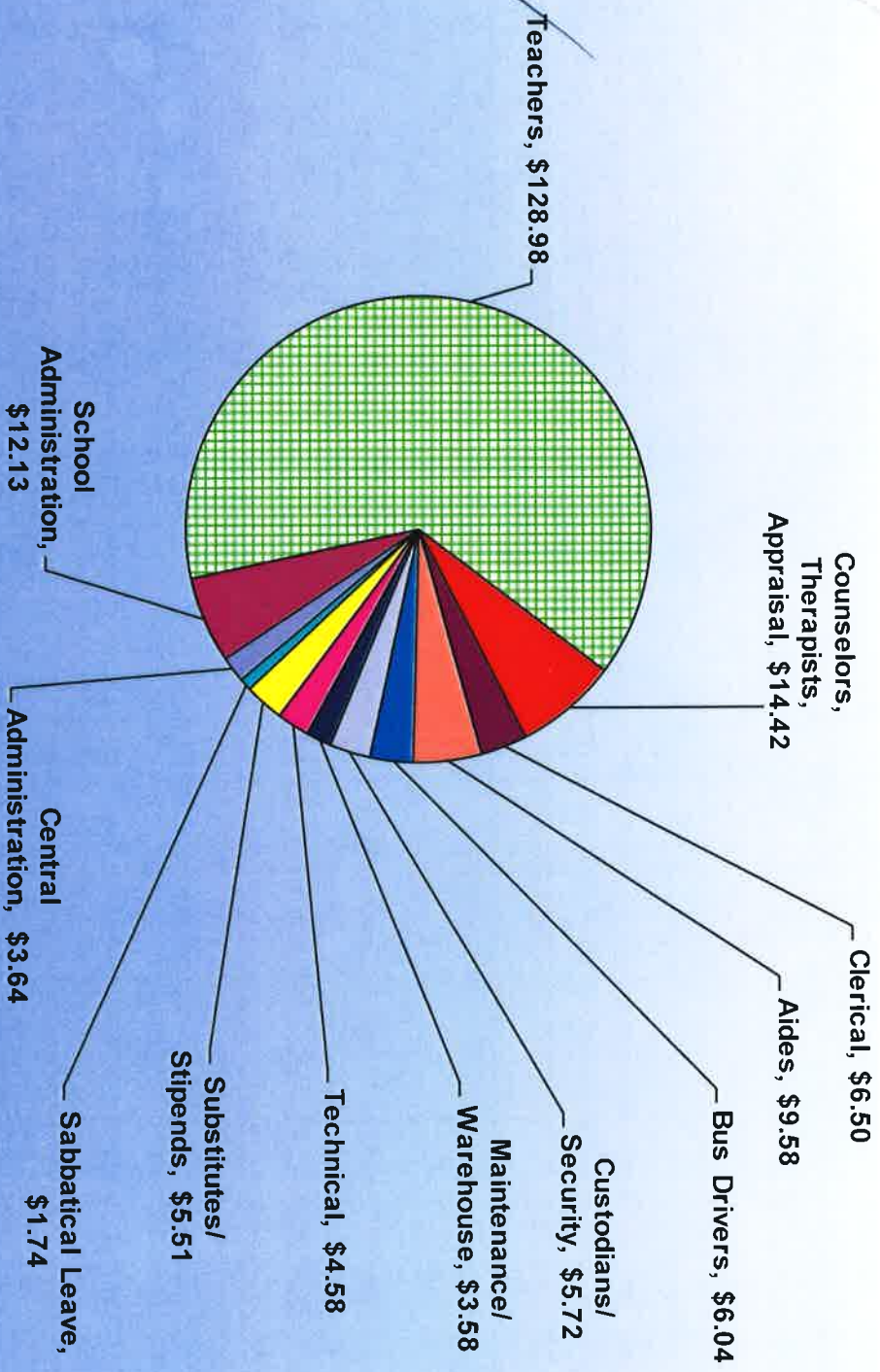
## In Millions \$

	<u>2017-2018</u>	<u>2016-2017</u>	<u>2015-2016</u>	<u>2014-2015</u>	<u>2013-2014</u>
Central Administration	\$ 3.64	\$ 3.55	\$ 3.65	\$ 3.40	\$ 3.23
School Administration	\$ 12.13	\$ 11.53	\$ 11.39	\$ 10.18	\$ 10.03
Teachers	\$ 128.98	\$ 123.81	\$ 119.32	\$ 108.03	\$ 108.85
Counselors/Therapists/Appraisal	\$ 14.42	\$ 13.53	\$ 12.41	\$ 11.48	\$ 11.17
Clerical	\$ 6.50	\$ 6.17	\$ 5.94	\$ 5.31	\$ 5.18
Aides	\$ 9.58	\$ 8.95	\$ 8.34	\$ 7.83	\$ 7.93
Bus Drivers	\$ 6.04	\$ 5.76	\$ 5.34	\$ 5.20	\$ 4.90
Custodians/Security	\$ 5.72	\$ 5.58	\$ 5.54	\$ 4.85	\$ 4.80
Maintenance/Warehouse/SFS	\$ 3.58	\$ 3.49	\$ 3.49	\$ 2.87	\$ 3.04
Technical	\$ 4.58	\$ 4.39	\$ 4.10	\$ 3.57	\$ 3.21
Substitutes/Stipends	\$ 5.51	\$ 5.88	\$ 6.91	\$ 5.75	\$ 4.39
Sabbatical Leave	\$ 1.74	\$ 1.44	\$ 1.37	\$ 1.55	\$ 1.54
<b>Totals</b>	<b>\$ 202.42</b>	<b>\$ 194.08</b>	<b>\$ 187.81</b>	<b>\$ 170.02</b>	<b>\$ 168.27</b>

Expenditures shown per Annual Financial Report, not audit report



# 2017-2018 General Fund Salaries In Millions (\$202.42)



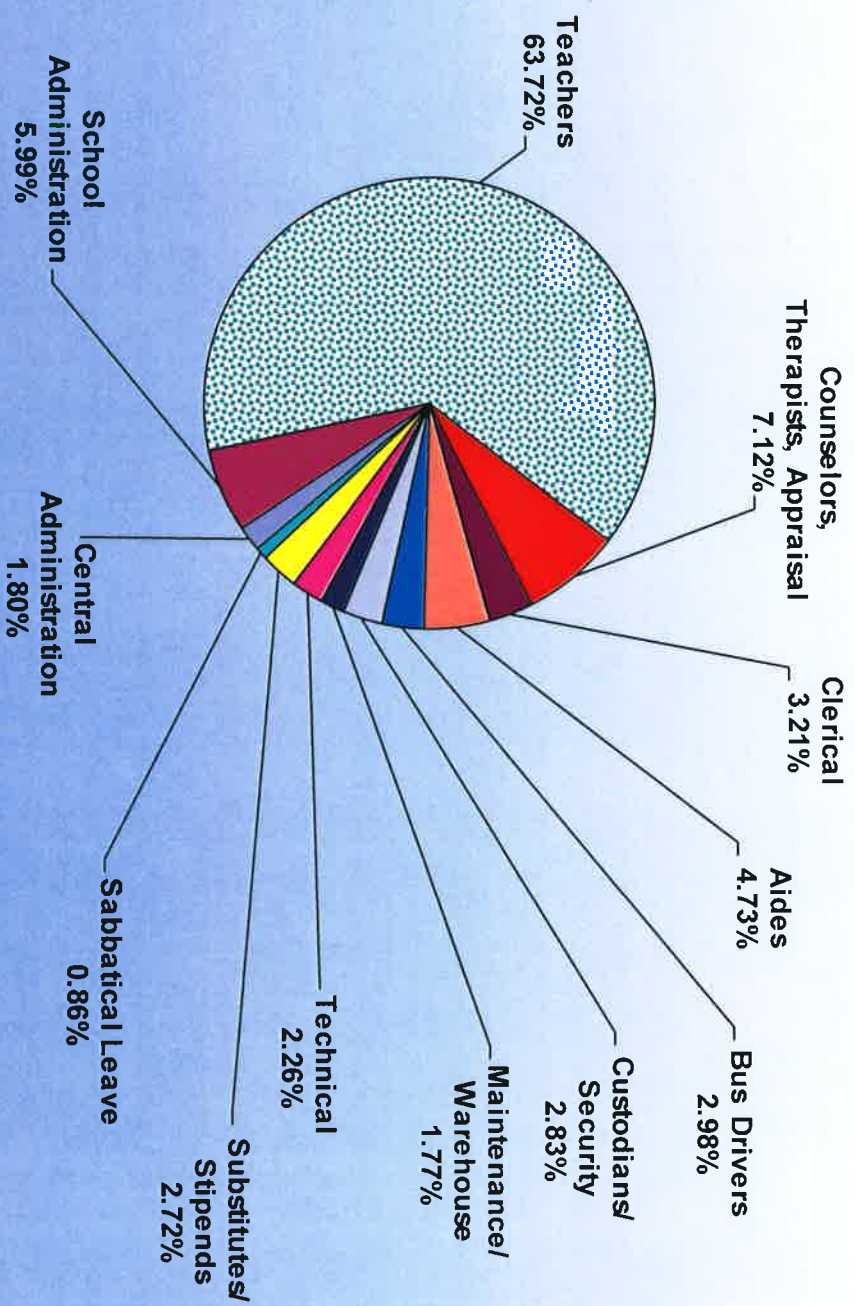
# 2017-2018 General Fund Salaries In %

	<u>2017-2018</u>	<u>2016-2017</u>	<u>2015-2016</u>	<u>2014-2015</u>	<u>2013-2014</u>
<b>Central Administration</b>	1.8%	1.8%	1.9%	2.0%	1.9%
<b>School Administration</b>	6.1%	5.9%	6.1%	6.0%	6.0%
<b>Teachers</b>	63.7%	63.8%	63.5%	63.5%	64.7%
<b>Counselors/Therapists/Appraisal</b>	7.1%	7.0%	6.6%	6.8%	6.6%
<b>Clerical</b>	3.2%	3.2%	3.2%	3.1%	3.1%
<b>Aides</b>	4.7%	4.6%	4.4%	4.6%	4.7%
<b>Bus Drivers</b>	3.0%	3.0%	2.8%	3.1%	2.9%
<b>Custodians/Security</b>	2.8%	2.9%	2.9%	2.9%	2.9%
<b>Maintenance/Warehouse</b>	1.8%	1.8%	1.9%	1.7%	1.8%
<b>Technical</b>	2.3%	2.3%	2.2%	2.1%	1.9%
<b>Substitutes/Stipends</b>	2.7%	3.0%	3.7%	3.4%	2.6%
<b>Sabbatical Leave</b>	0.8%	0.7%	0.7%	0.9%	0.9%
<b>Totals</b>	100%	100%	100%	100%	100%

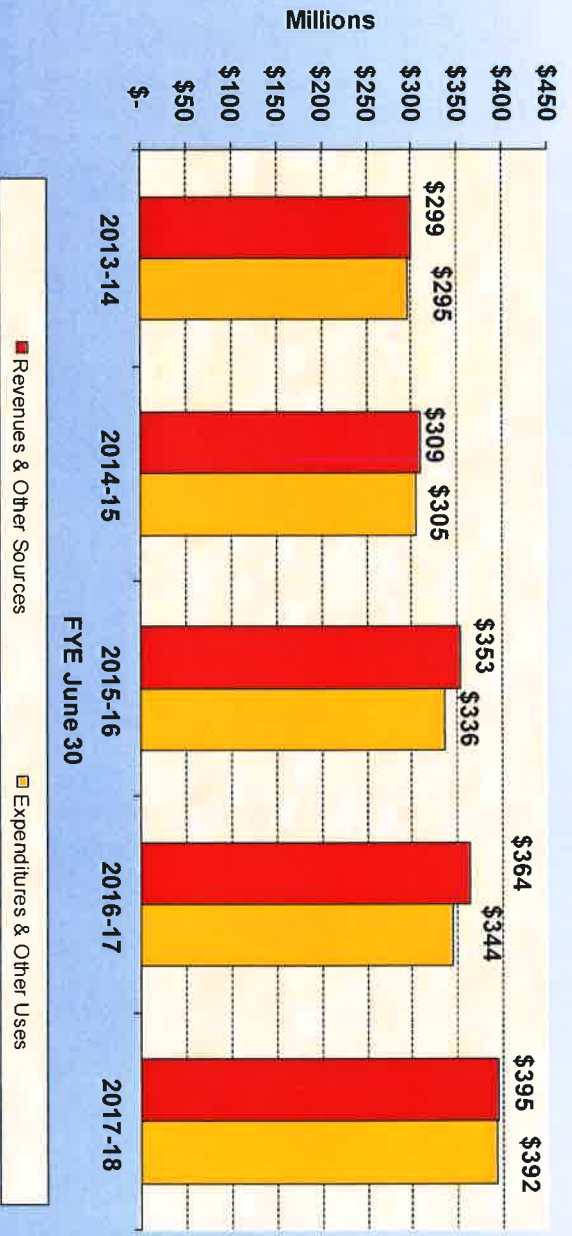
Expenditures shown per Annual Financial Report, not audit report



# 2017-2018 General Fund Salaries In %



# General Fund Revenue/Expenditure History



# Special Revenue Funds Summary of Operations

	School Lunch	All Other	Total
Revenues	\$ 12,487,808	\$ 36,449,915	\$ 48,937,723
Expenditures	\$ <u>(13,410,329)</u>	\$ <u>(34,988,760)</u>	\$ <u>(48,399,089)</u>
Excess of Rev. Over (Under) Expenditures	\$ (922,521)	\$ 1,461,155	\$ 538,634
Operating Transfers			
In	\$ 1,430,723	\$ -	\$ 1,430,723
Out	\$ -	\$ (1,475,862)	\$ (1,475,862)
Net Excess	\$ <u>508,202</u>	\$ <u>(14,707)</u>	\$ <u>493,495</u>



# School Lunch Five Year Analysis

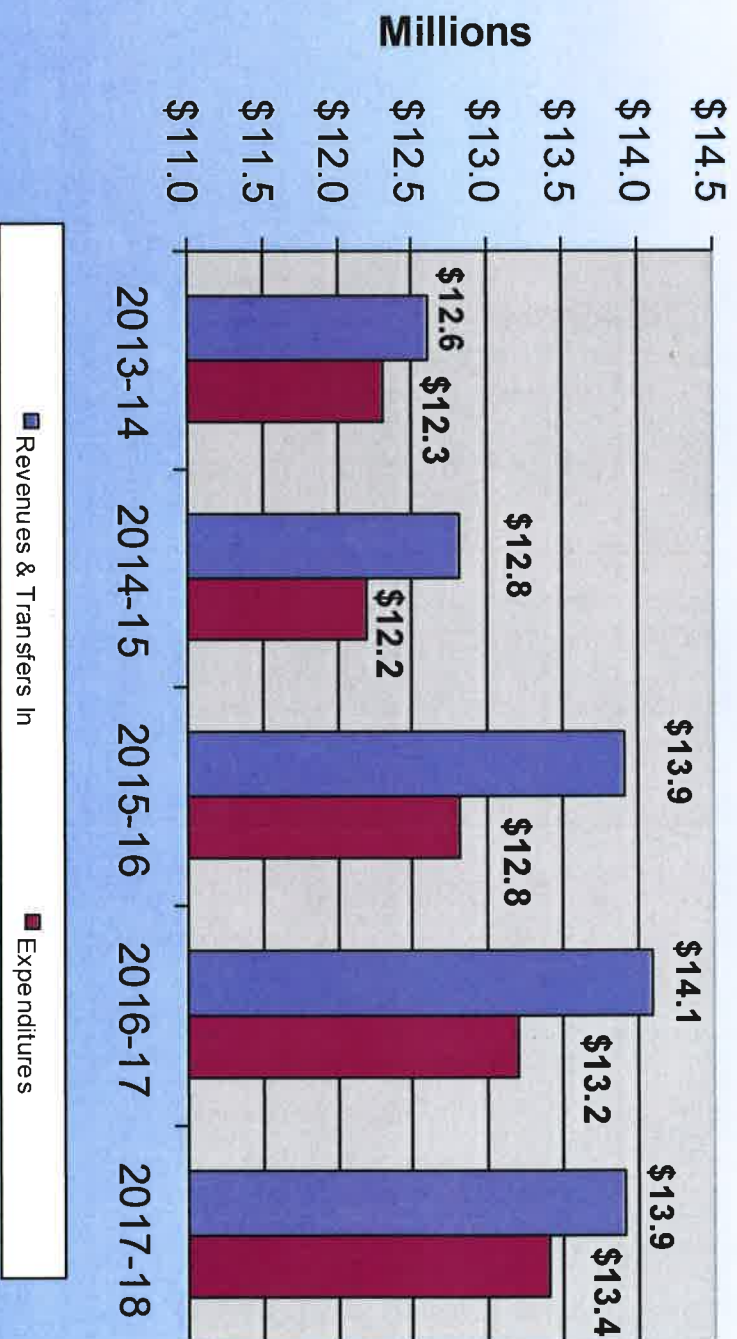
Fiscal Year	Revenues	Transfers In	Total Available
2013-14	\$ 11,419,385	\$ 1,200,000	\$ 12,619,385
2014-15	\$ 11,634,210	\$ 1,200,000	\$ 12,834,210
2015-16	\$ 12,698,964	\$ 1,200,000	\$ 13,898,964
2016-17	\$ 12,851,382	\$ 1,200,000	\$ 14,051,382
2017-18	\$ 12,487,808	\$ 1,430,723	\$ 13,918,531

Fiscal Year	Expenditures	Surplus (Deficiency)	Ending Fund Balance
2013-14	\$ 12,318,994	\$ 300,391	\$ 3,099,813 *
2014-15	\$ 12,174,368	\$ 659,842	\$ 3,759,655
2015-16	\$ 12,845,954	\$ 1,053,010	\$ 5,305,862 *
2016-17	\$ 13,211,813	\$ 839,569	\$ 6,145,431
2017-18	\$ 13,410,329	\$ 508,202	\$ 6,653,633

\* - As Restated

# School Lunch Fund Revenue/Expenditure History



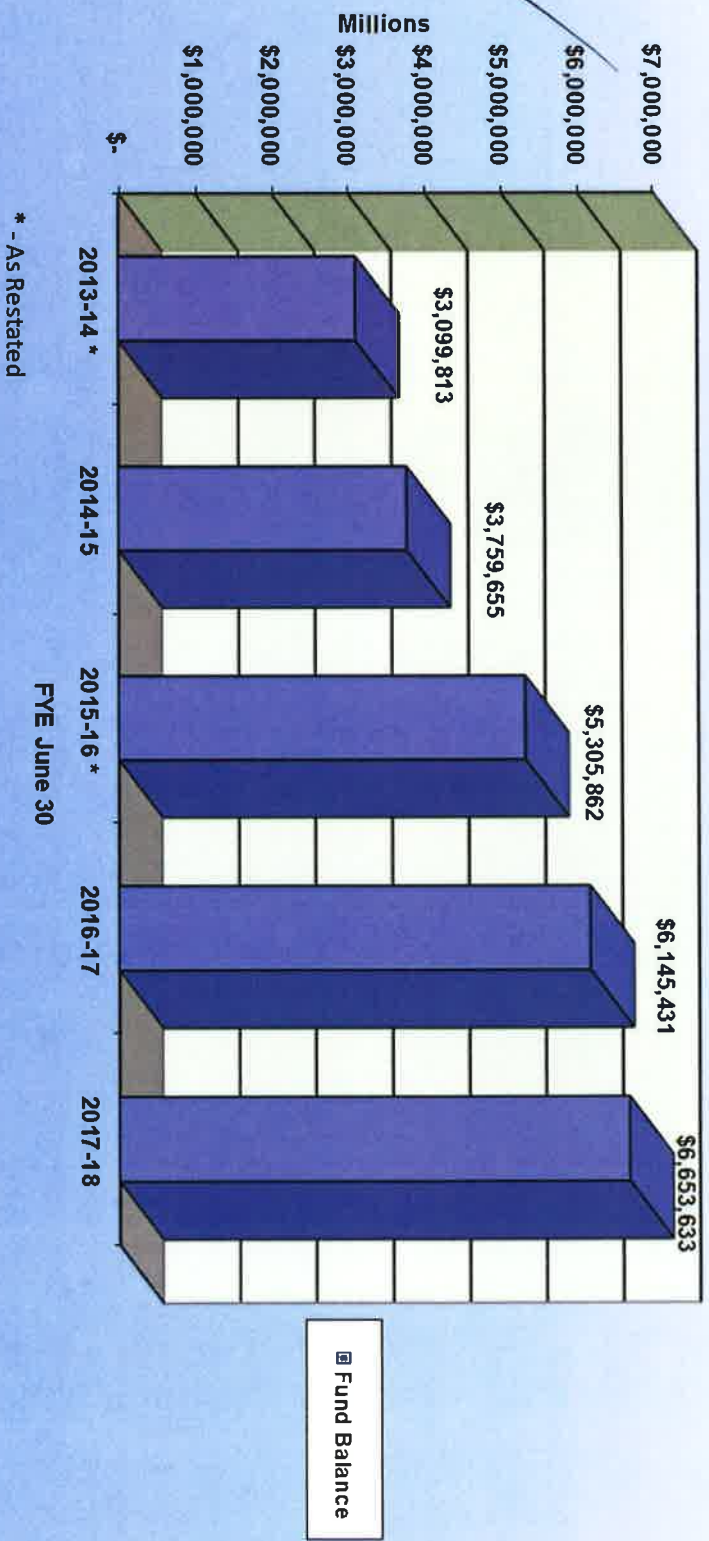


## School Lunch Fund Ratio of Fund Balance To Expenditures

<u>Year</u>	<u>Balance</u>	<u>Expenditures</u>	<u>Ratio</u>
2013-14 *	\$ 3,099,813	\$ 12,318,994	25.16%
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%

\* - As Restated

# School Lunch Fund Fund Balance History



# Debt Service Fund Balances By District

All Restricted For The Payment of Debt

	June 30, 2018	June 30, 2017
	<u>Balance</u>	<u>Balance</u>
District 21 DeQuincy	\$ 842,409	\$ 823,180
District 22 South Lake Charles	\$ 5,646	\$ 5,646
District 23 Westlake /Maplewood	\$ 2,903,438	\$ 2,911,020
District 24 Starks	\$ 369,814	\$ 347,792
District 25 Iowa	\$ 995,895	\$ 936,079
District 26 Vinton	\$ 901,868	\$ 830,640
District 27 Moss Bluff/Gillis	\$ 654,751	\$ 623,358
District 28 Bell City	\$ 345,329	\$ 352,775
District 30 Sulphur	\$ 2,963,169	\$ 2,818,991
District 31 North Lake Charles	\$ 1,103,009	\$ 938,599
District 33 Southeast Lake Charles	\$ 1,208,304	\$ 1,235,046
District 34 Southwest Lake Charles	\$ 2,706,590	\$ 3,008,237
<b>Total</b>	<b>\$ 15,000,222</b>	<b>\$ 14,831,363</b>

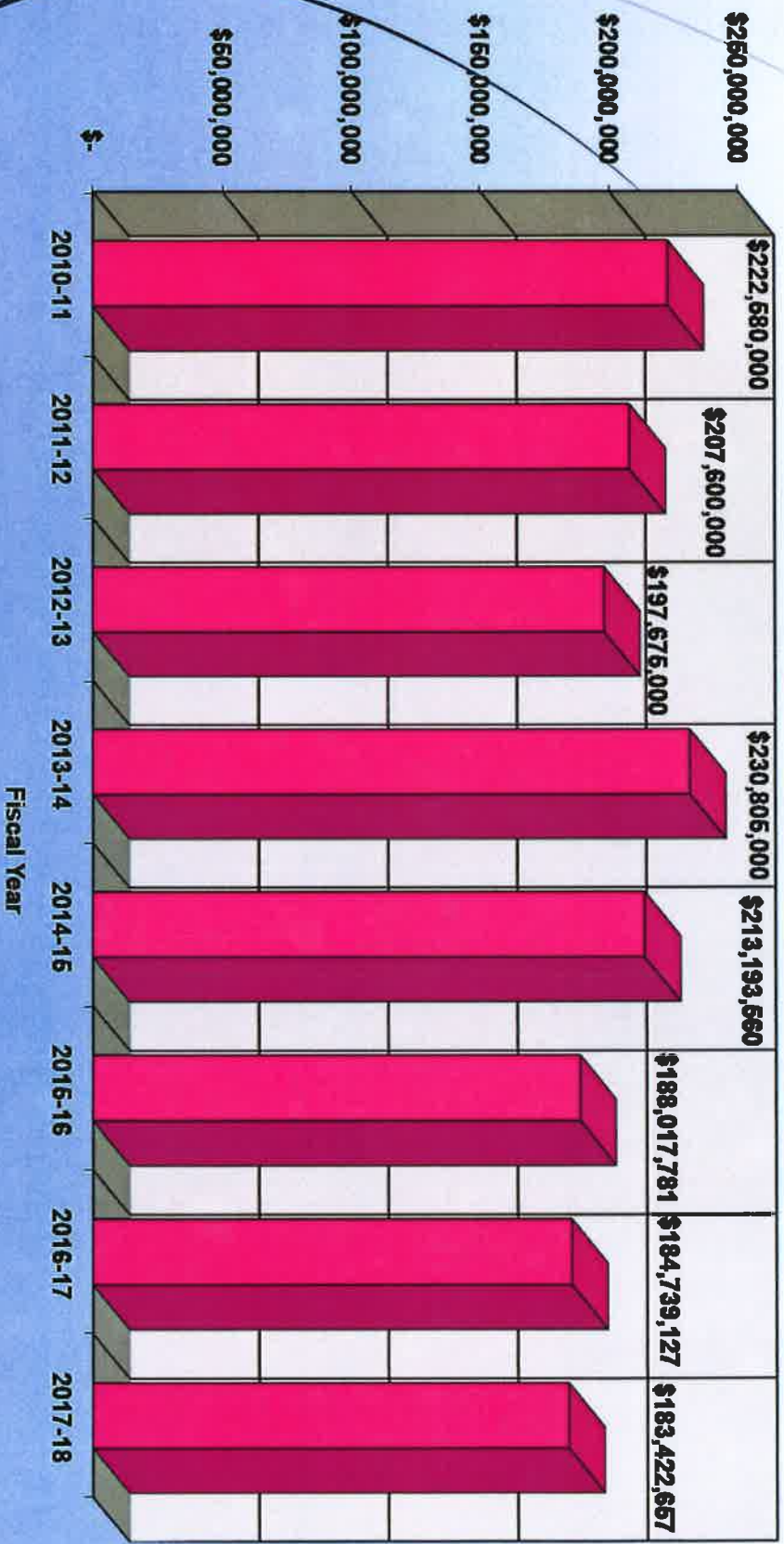
# General Long Term Debt

## Summary of Bond Transactions

	<u>2017-2018</u>	<u>2016-2017</u>
Beginning Balance - Outstanding Bonds	\$ 184,739,127	\$ 188,017,781
New Bonds Issued	\$ 21,925,000	\$ 37,420,000
Old Bonds Retired	\$ (23,241,470)	\$ (40,698,654)
Ending Balance - Outstanding Bonds	<u>\$ 183,422,657</u>	<u>\$ 184,739,127</u>



# General Long Term Debt Outstanding Bonded Debt



# Capital Projects Fund Balances

	June 30, 2018	Restricted/ Committed	June 30, 2017
	<u>Balance</u>	<u>Committed</u>	<u>Balance</u>
District 21 DeQuincy	\$ -	\$ -	\$ -
District 23 Westlake /Maplewood	\$ 35,059	\$ 35,059	\$ 34,363
District 24 Starks	\$ 3,339	\$ 3,339	\$ 3,273
District 25 Iowa	\$ 61	\$ 61	\$ 59
District 26 Vinton	\$ 12,837	\$ 12,837	\$ 115,037
District 27 Moss Bluff/Gilliss	\$ 8,812,538	\$ 8,812,538	\$ 7,477,004
District 28 Bell City	\$ 825,758	\$ 825,758	\$ 631,530
District 30 Sulphur	\$ 258,028	\$ 258,028	\$ 211,455
District 31 North Lake Charles	\$ 19,090,463	\$ 19,090,463	\$ 7
District 33 Southeast Lake Charles	\$ 3,580	\$ 3,580	\$ 3,509
District 34 Southwest Lake Charles	\$ 284	\$ 284	\$ 279
Riverboat	\$ 8,426,697	\$ 8,426,697	\$ 17,526,260
2017 All Districts C.P.F.	\$ 30,091,214	\$ 30,091,214	\$ -
Rita Rebuild	\$ 2,302,562	\$ 2,302,562	\$ 2,302,562
<b>Total</b>	<b>\$ 69,862,420</b>	<b>\$ 69,862,420</b>	<b>\$ 28,305,338</b>

# Group Insurance Fund

## Balance Sheet Summary

	<u>2017-2018</u>	<u>2016-2017</u>	<u>2015-2016</u>	<u>2014-2015</u>	<u>2013-2014</u>
<b>Total Assets</b>	\$ 25,919,232	\$ 16,136,492	\$ 13,510,841	\$ 8,470,205	\$ 10,631,100
<b>Total Liabilities</b>	\$ (7,247,692)	\$ (7,102,401)	\$ (8,581,442)	\$ (7,018,394)	\$ (6,359,708)
<b>Total/Net Position</b>	<u>\$ 18,671,540</u>	<u>\$ 9,034,091</u>	<u>\$ 4,929,399</u>	<u>\$ 1,451,811</u>	<u>\$ 4,271,392</u>
<b>OPEB Liability</b>	** N/A	** N/A	** N/A	** N/A	\$ (259,430,286)
<b>Net Fund Equity</b>	** N/A	** N/A	** N/A	** N/A	\$ (255,158,894)

\*\* - No longer reported in this manner



# Group Insurance Fund Operating Results

	<u>2017-2018</u>	<u>2016-2017</u>
Operating Revenues	\$ 62,496,051	\$ 60,165,586
Operating Expenses	<u>\$ (53,090,853)</u>	<u>\$ (56,092,621)</u>
Operating Income	\$ 9,405,198	\$ 4,072,965
Interest Income	<u>232,251</u>	<u>31,727</u>
Net Income From Operations	<u>\$ 9,637,449</u>	<u>\$ 4,104,692</u>
Net Position, Beginning	<u>\$ 9,034,091</u>	<u>\$ 4,929,399</u>
Net Position, Ending	<u>\$ 18,671,540</u>	<u>\$ 9,034,091</u>

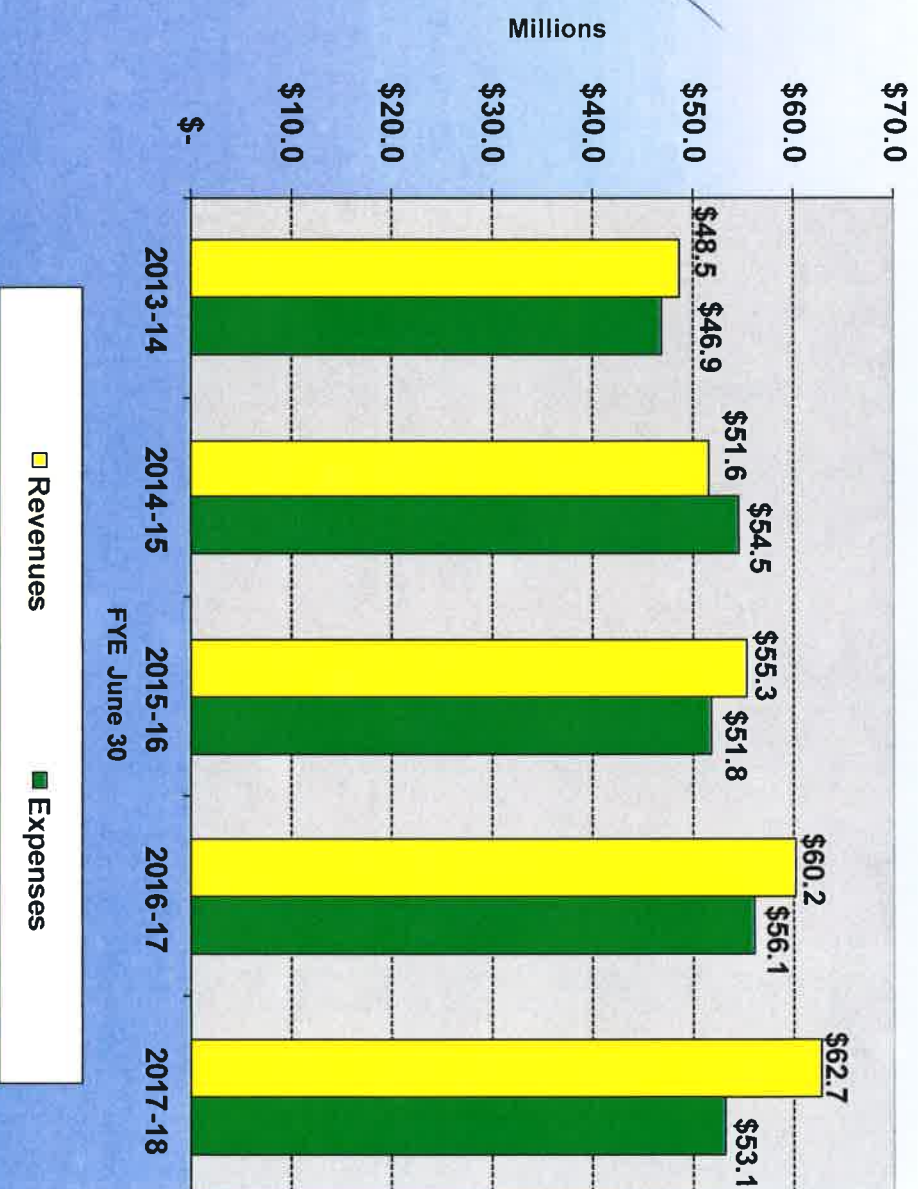


# Group Insurance Fund

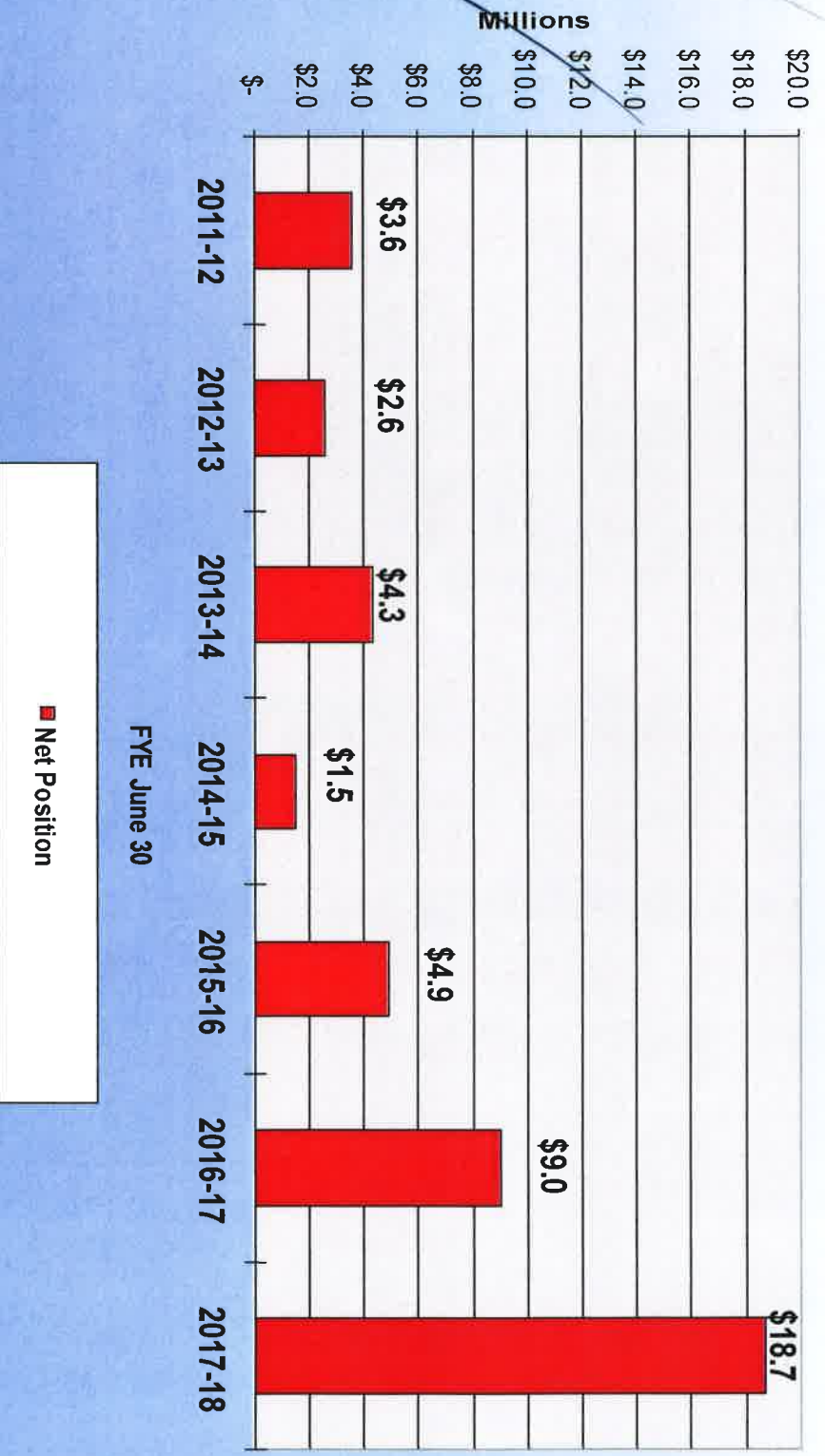
## Five Year Analysis

<u>Fiscal Year</u>	<u>Beginning Net Position</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Income (Loss)</u>
2013-14	\$ 2,609,284	\$ 48,539,887	\$ 46,877,779	\$ 1,662,108
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
		<u>Ending Net Position</u>	<u>% Of Expenditures</u>	
2013-14	\$ -	\$ 4,271,392	9.1%	
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%	

# Group Insurance Fund Revenue/Expense History



# Group Insurance Fund Net Position History



# Workers' Compensation Fund Balance Sheet Summary

	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>	<u>2013-14</u>
Total Assets	\$6,861,493	\$7,002,699	\$6,394,024	\$8,470,205	\$5,629,271
Total Liabilities	(\$1,804,369)	(\$2,062,115)	(\$2,056,223)	(\$7,018,394)	(\$1,897,856)
Total Net Position	<u>\$5,057,124</u>	<u>\$4,940,584</u>	<u>\$4,337,801</u>	<u>\$1,451,811</u>	<u>\$3,731,415</u>



# Workers' Compensation Fund Operating Results

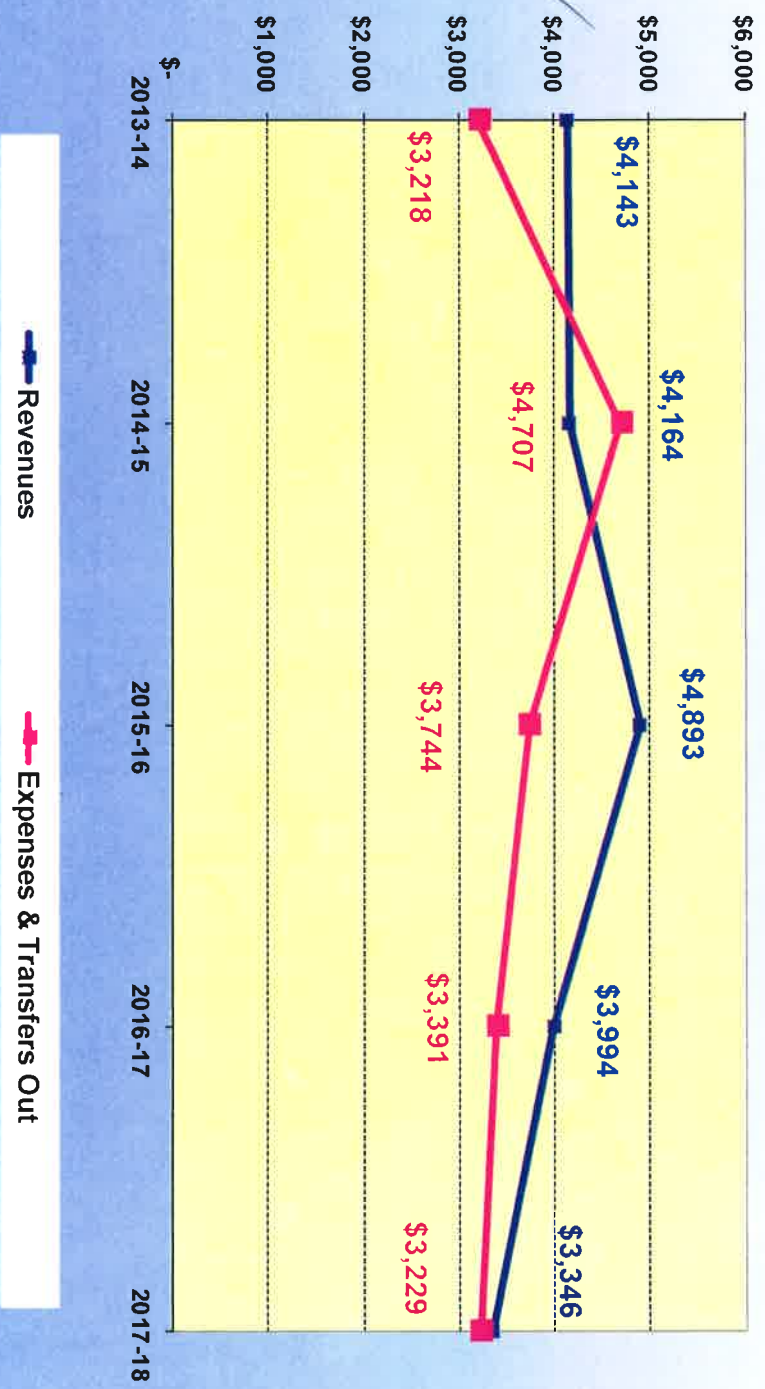
	<u>2017-2018</u>	<u>2016-2017</u>
Operating Revenues	\$3,270,529	\$3,979,463
Operating Expenses	(\$3,229,151)	(\$3,390,989)
Operating Income	\$41,378	\$588,474
Interest Income	\$75,162	\$14,309
Net Income From Operations	<u>\$116,540</u>	<u>\$602,783</u>
Beginning Net Position	\$4,940,584	\$4,337,801
Ending Net Position	<u>\$5,057,124</u>	<u>\$4,940,584</u>

# Workers' Compensation Fund

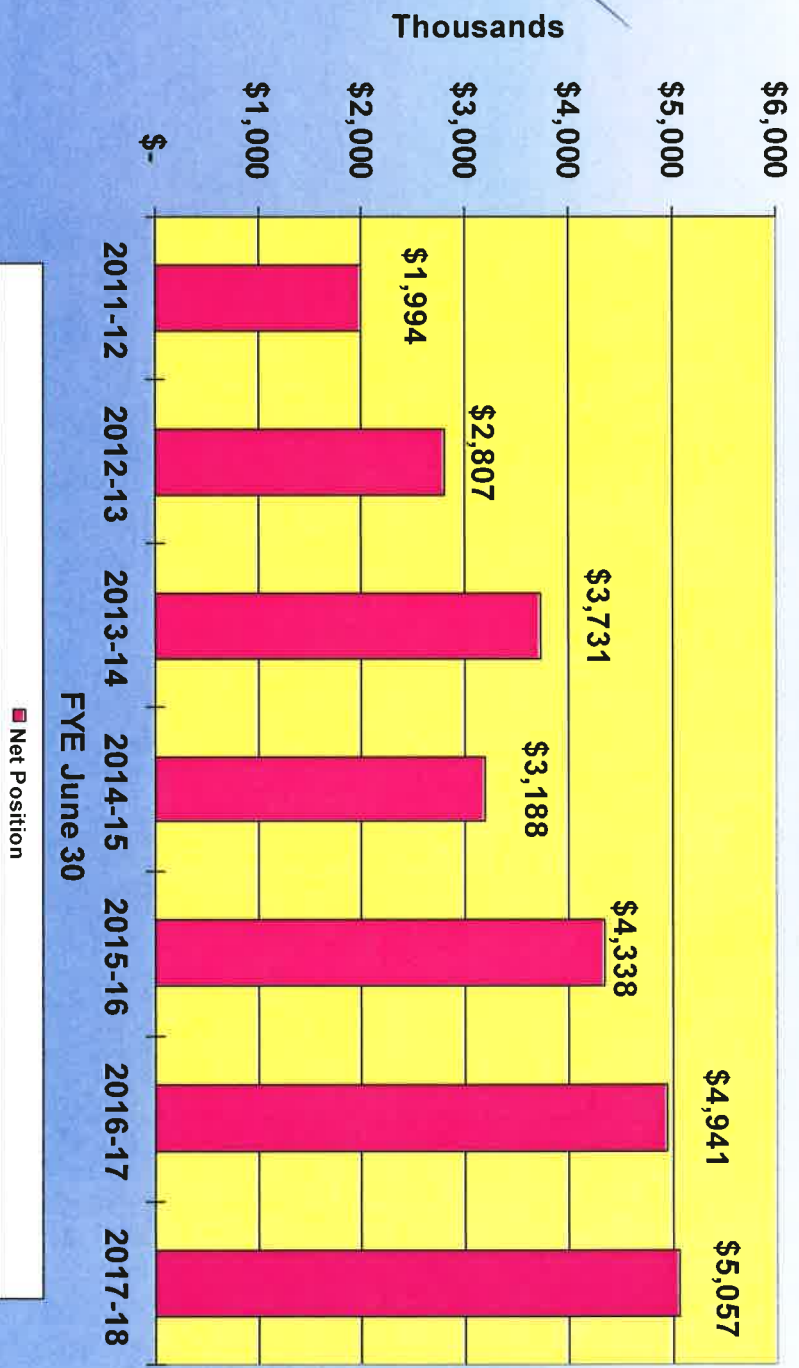
## Five Year Analysis

<u>Fiscal Year</u>	<u>Beginning Net Position</u>	<u>Revenues</u>	<u>Expenses &amp; Transfers Out</u>	<u>Net Income (Loss)</u>
2013-14	\$2,806,806	\$4,142,964	\$3,218,355	\$924,609
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
	<b>Ending Net Position</b>	<b>Ratio of Net Position To</b>		
<u>Fiscal Year</u>	<u>Position</u>	<u>Exp./Transfers</u>		
2013-14	\$3,731,415	115.9%		
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%		

# Workers' Compensation Fund Revenue/Expense History



# Workers' Compensation Fund Net Position History





# Agency Funds (School Accounts) Summary of Transactions

Balance - Beginning of Year	\$ 8,624,830
Additions	\$ 17,008,852
Deductions	<u>\$ (16,665,946)</u>
Net Additions	<u>\$ 342,906</u>
Balance - End of Year	<u><u>\$ 8,967,736</u></u>

# Financial Reporting Awards

## Association of School Business Officials International

Certificate of Excellence In Financial Reporting

35 Consecutive Years

## Government Finance Officers Association

Certificate of Achievement for

Excellence In Financial Reporting

30 Consecutive Years

# 2017-2018 Audit Summary

## by CFO

- ▶ **Unmodified Audit Opinion (Clean)**
- ▶ **Good Accountability For Funds – No Findings**
- ▶ **Reporting Efficiency**
- ▶ **Solid Financial Condition**
- ▶ 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. Dean Roberts, Fiscal Mgmt. Committee  
Mr. Karl Bruchhaus, Superintendent

From: Wayne Foster, Director of Internal Auditing 

Date: January 18, 2019

Subject: Extended Day Program & Athletic Event Field Reviews

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

Extended Day Program

W.T. Henning Elementary School  
Lebleu Settlement Elementary School  
Westwood Elementary School

Athletic Event

Sam Houston High School Volleyball Review  
Sulphur High School Swim Review  
Barbe High School Soccer  
Sulphur High School Soccer

Extended Day Program and Athletic Event observations were conducted and the related accounts were analyzed 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: Mr. Dean Roberts, Fiscal Mgmt. Committee  
Mr. Karl Bruchhaus, Superintendent

From: Wayne Foster, Director of Internal Auditing 

Date: January 18, 2019

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>Audit Period</u>
St. John Elementary School	June 1, 2012 – May 31, 2018

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 request of the school records, it was noted that the school could not provide the 2012-2013, 2013-2014, 2014-2015, and the 2015-2016 financial records to the Internal Audit Department. The school's financial records were stored at Vital Records Control and after several attempts to retrieve the records, the company has not provided the school's records to the Internal Audit Department. **(Prior Audit Reported dated August 2012)**

*School Response – After numerous attempts to locate the missing documents, Vital Records contacted the school to inform them that the documents could not be located and the search would be discontinued.*

It is the opinion of the Internal Auditing Department that an acceptable level of assurance could not be attained for the statements of cash receipts and disbursements due to the missing support documentation. It was determined that St. John Elementary was not at fault for the lost financial documentation, and the exception will not be included on the school audit. It is recommended that measures are taken to ensure that all school assets and support documentation is properly safeguarded.

Exhibit A  
 St. John Elementary 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	\$73,389.77	\$52,142.36	\$91,334.86	\$18,970.08	\$53,167.35
Instructional	\$16,933.90	\$23,919.99	\$40,642.36	\$13,652.66	\$13,864.19
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$525.00	\$73,031.92	\$38,601.61	(\$31,777.31)	\$3,178.00
Boosters	\$21,166.64	\$17,901.00	\$23,724.12	(\$913.08)	\$14,430.44
School Activities	\$8,405.50	\$33,750.64	\$36,137.58	\$67.65	\$6,086.21
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$1,791.99	\$502.18	\$452.00	\$0.00	\$1,842.17
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$122,212.80	\$201,248.09	\$230,892.53	\$0.00	\$92,568.36

Exhibit B  
 St. John Elementary School  
 Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds  
 For the Fiscal Year Beginning June 1, 2016 and Ending May 31, 2017

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
Administrative	\$88,870.36	\$74,298.57	\$116,848.47	\$27,069.31	\$73,389.77
Instructional	\$13,148.45	\$26,354.51	\$38,923.67	\$16,354.61	\$16,933.90
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$2,291.14	\$81,525.14	\$39,153.92	(\$44,137.36)	\$525.00
Boosters	\$7,832.74	\$21,194.60	\$9,419.33	\$1,558.63	\$21,166.64
School Activities	\$1,569.44	\$36,657.41	\$29,883.18	\$61.83	\$8,405.50
Grants	\$907.02	\$1,000.00	\$1,000.00	(\$907.02)	\$0.00
Other	\$2,119.55	\$1,100.87	\$1,428.43	\$0.00	\$1,791.99
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$116,738.70	\$242,131.10	\$236,657.00	(\$0.00)	\$122,212.80

Exhibit C  
 St. John Elementary School  
 Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds  
 For the Fiscal Year Beginning June 1, 2015 and Ending May 31, 2016

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
Administrative	\$93,995.41	\$63,410.06	\$100,844.01	\$32,308.90	\$88,870.36
Instructional	\$8,919.63	\$25,867.09	\$36,004.76	\$14,366.49	\$13,148.45
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$3,905.68	\$95,389.68	\$48,262.47	(\$48,741.75)	\$2,291.14
Boosters	\$10,766.76	\$245.00	\$4,726.85	\$1,547.83	\$7,832.74
School Activities	\$1,263.03	\$45,467.19	\$45,651.31	\$490.53	\$1,569.44
Grants	\$907.02	\$0.00	\$0.00	\$0.00	\$907.02
Other	\$3,835.59	\$2,699.21	\$4,443.25	\$28.00	\$2,119.55
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Totals</b>	<b>\$123,593.12</b>	<b>\$233,078.23</b>	<b>\$239,932.65</b>	<b>\$0.00</b>	<b>\$116,738.70</b>



Exhibit D  
 St. John Elementary School  
 Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds  
 For the Fiscal Year Beginning June 1, 2014 and Ending May 31, 2015

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
Administrative	\$77,292.90	\$79,181.40	\$105,609.26	\$43,130.37	\$93,995.41
Instructional	\$16,589.59	\$24,528.54	\$40,599.73	\$8,401.23	\$8,919.63
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$1,489.87	\$115,283.42	\$62,647.47	(\$50,220.14)	\$3,905.68
Boosters	\$38,187.91	\$0.00	\$27,421.15	\$0.00	\$10,766.76
School Activities	\$14,426.08	\$38,962.88	\$52,194.35	\$68.42	\$1,263.03
Grants	\$87.90	\$1,875.00	\$0.00	(\$1,055.88)	\$907.02
Other	\$6,286.29	\$1,065.65	\$3,192.35	(\$324.00)	\$3,835.59
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Totals</b>	<b>\$154,360.54</b>	<b>\$260,896.89</b>	<b>\$291,664.31</b>	<b>(\$0.00)</b>	<b>\$123,593.12</b>

Exhibit E  
 St. John Elementary School  
 Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds  
 For the Fiscal Year Beginning June 1, 2013 and Ending May 31, 2014

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
Administrative	\$73,780.30	\$78,109.41	\$99,533.75	\$24,936.94	\$77,292.90
Instructional	\$16,476.90	\$26,416.57	\$42,075.89	\$15,772.01	\$16,589.59
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$6,948.77	\$113,332.23	\$49,499.22	(\$69,291.91)	\$1,489.87
Boosters	\$13,637.54	\$3,023.76	\$7,079.35	\$28,605.96	\$38,187.91
School Activities	\$4,482.72	\$42,764.15	\$32,797.79	(\$23.00)	\$14,426.08
Grants	\$87.90	\$1,000.00	\$1,000.00	\$0.00	\$87.90
Other	\$4,964.21	\$1,461.37	\$139.29	\$0.00	\$6,286.29
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Totals</b>	<b>\$120,378.34</b>	<b>\$266,107.49</b>	<b>\$232,125.29</b>	<b>(\$0.00)</b>	<b>\$154,360.54</b>

Exhibit F  
 St. John Elementary School  
 Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds  
 For the Fiscal Year Beginning June 1, 2012 and Ending May 31, 2013

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
Administrative	\$52,487.95	\$71,104.24	\$75,634.75	\$25,822.86	\$73,780.30
Instructional	\$17,764.16	\$23,140.99	\$39,774.87	\$15,346.62	\$16,476.90
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$2,323.77	\$94,111.99	\$48,843.16	(\$40,643.83)	\$6,948.77
Boosters	\$15,405.02	\$523.00	\$2,328.98	\$38.50	\$13,637.54
School Activities	\$3,525.05	\$58,553.06	\$57,425.24	(\$170.15)	\$4,482.72
Grants	\$79.90	\$2,000.00	\$1,992.00	\$0.00	\$87.90
Other	\$4,535.03	\$1,621.68	\$798.50	(\$394.00)	\$4,964.21
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$96,120.88	\$251,054.96	\$226,797.50	\$0.00	\$120,378.34

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

To: Mr. Dean Roberts, Fiscal Mgmt. Committee  
Mr. Karl Bruchhaus, Superintendent

From: Wayne Foster, Director of Internal Auditing

WF

Date: January 18, 2019

Subject: School Audit Reports

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

<u>Schools</u>	<u>Fiscal Year</u>
E. K. Key Elementary School	June 1, 2013 – May 31, 2018
Sulphur High School 9 <sup>th</sup> Grade Campus	June 1, 2012 – May 31, 2018
Washington Marion High School	June 1, 2014 – May 31, 2018
Westlake High School	January 1, 2013 – May 31, 2018

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  
 E. K. Key Elementary 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	\$35,458.49	\$41,170.45	\$47,392.67	\$11,988.81	\$41,225.08
Instructional	\$10,748.02	\$21,513.72	\$23,665.49	\$5,011.40	\$13,607.65
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$1,210.89	\$62,080.13	\$21,856.12	(\$18,750.98)	\$22,683.92
Boosters	\$1,960.81	\$9,488.54	\$8,611.84	\$656.21	\$3,493.72
School Activities	\$11,147.51	\$17,109.18	\$27,818.65	\$1,094.56	\$1,532.60
Grants	\$43.39	\$1,850.00	\$1,836.94	\$0.00	\$56.45
Other	\$425.10	\$522.00	\$453.81	\$0.00	\$493.29
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$60,994.21	\$153,734.02	\$131,635.52	(\$0.00)	\$83,092.71

Exhibit B  
 E. K. Key Elementary 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	\$24,308.12	\$29,015.68	\$30,022.70	\$12,157.39	\$35,458.49
Instructional	\$17,114.61	\$15,135.67	\$21,941.76	\$439.50	\$10,748.02
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$8,709.97	\$46,643.54	\$28,918.17	(\$25,224.45)	\$1,210.89
Boosters	\$2,113.65	\$10,350.00	\$12,872.13	\$2,369.29	\$1,960.81
School Activities	\$1,910.14	\$10,127.95	\$11,148.85	\$10,258.27	\$11,147.51
Grants	\$43.39	\$0.00	\$0.00	\$0.00	\$43.39
Other	\$823.97	\$356.03	\$754.90	\$0.00	\$425.10
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$55,023.85	\$111,628.87	\$105,658.51	\$0.00	\$60,994.21

Exhibit C  
 E. K. Key Elementary 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	\$31,498.47	\$32,323.05	\$45,764.17	\$6,250.77	\$24,308.12
Instructional	\$18,246.28	\$16,093.22	\$24,110.47	\$6,885.58	\$17,114.61
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$198.88	\$47,149.84	\$29,941.14	(\$8,697.61)	\$8,709.97
Boosters	\$2,770.86	\$7,741.65	\$8,752.21	\$353.35	\$2,113.65
School Activities	\$7,870.54	\$9,492.94	\$10,661.25	(\$4,792.09)	\$1,910.14
Grants	\$20.50	\$500.00	\$477.11	\$0.00	\$43.39
Other	\$584.19	\$1,324.58	\$1,084.80	\$0.00	\$823.97
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$61,189.72</u>	<u>\$114,625.28</u>	<u>\$120,791.15</u>	<u>\$0.00</u>	<u>\$55,023.85</u>

Exhibit D  
 E. K. Key Elementary School  
 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	\$30,839.59	\$41,320.51	\$47,016.01	\$6,354.38	\$31,498.47
Instructional	\$13,196.00	\$15,311.44	\$17,748.79	\$7,487.63	\$18,246.28
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$91.63	\$45,638.03	\$30,671.82	(\$14,858.96)	\$198.88
Boosters	\$4,518.64	\$11,484.58	\$13,273.91	\$41.55	\$2,770.86
School Activities	\$6,170.99	\$9,353.43	\$8,629.28	\$975.40	\$7,870.54
Grants	\$0.00	\$700.00	\$679.50	\$0.00	\$20.50
Other	\$557.20	\$490.07	\$463.08	\$0.00	\$584.19
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$55,374.05</u>	<u>\$124,298.06</u>	<u>\$118,482.39</u>	<u>(\$0.00)</u>	<u>\$61,189.72</u>



Exhibit E  
 E. K. Key Elementary School  
 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	\$46,564.69	\$32,946.87	\$52,392.82	\$3,720.85	\$30,839.59
Instructional	\$9,655.61	\$16,058.89	\$18,672.39	\$6,153.89	\$13,196.00
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$707.28	\$46,499.80	\$32,163.00	(\$14,952.45)	\$91.63
Boosters	\$3,540.90	\$12,499.72	\$12,644.91	\$1,122.93	\$4,518.64
School Activities	\$4,478.00	\$10,663.11	\$12,924.90	\$3,954.78	\$6,170.99
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$815.09	\$1,586.24	\$1,844.13	\$0.00	\$557.20
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$65,761.57	\$120,254.63	\$130,642.15	\$0.00	\$55,374.05

Exhibit A  
 Sulphur High 9th Grade Campus  
 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	\$46,049.58	\$21,088.11	\$33,097.97	\$20,931.33	\$54,971.05
Instructional	\$26,595.71	\$51,653.58	\$37,766.97	\$2,159.79	\$42,642.11
Athletics	\$16,163.81	\$15,853.48	\$19,792.98	\$0.00	\$12,224.31
Fund Raisers	\$481.20	\$101,372.15	\$56,810.77	(\$45,990.20)	(\$947.62)
Boosters	\$21,546.53	\$7,781.81	\$10,510.32	\$0.00	\$18,818.02
School Activities	\$59,886.11	\$86,260.49	\$95,471.78	\$22,899.08	\$73,573.90
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$11,124.65	\$8,273.54	\$10,816.57	\$0.00	\$8,581.62
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$181,847.59	\$292,283.16	\$264,267.36	\$0.00	\$209,863.39

Exhibit B  
 Sulphur High 9th Grade Campus  
 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	\$39,728.02	\$21,754.32	\$32,481.15	\$17,048.39	\$46,049.58
Instructional	\$20,841.02	\$47,629.72	\$41,539.91	(\$335.12)	\$26,595.71
Athletics	\$13,609.36	\$13,833.67	\$21,590.02	\$10,310.80	\$16,163.81
Fund Raisers	\$75.00	\$122,106.51	\$64,892.26	(\$56,808.05)	\$481.20
Boosters	\$6,896.60	\$22,025.07	\$7,375.14	\$0.00	\$21,546.53
School Activities	\$35,630.11	\$101,592.91	\$107,150.56	\$29,813.65	\$59,886.11
Grants	\$0.00		\$0.00	\$0.00	\$0.00
Other	\$17,246.61	\$3,948.90	\$10,041.19	(\$29.67)	\$11,124.65
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$134,026.72	\$332,891.10	\$285,070.23	(\$0.00)	\$181,847.59

Exhibit C  
 Sulphur High 9th Grade Campus  
 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	\$26,720.24	\$24,633.41	\$34,116.66	\$22,491.03	\$39,728.02
Instructional	\$16,775.60	\$49,621.30	\$46,343.98	\$788.10	\$20,841.02
Athletics	\$25,012.62	\$16,031.26	\$27,741.38	\$306.86	\$13,609.36
Fund Raisers	(\$797.50)	\$105,895.88	\$56,161.84	(\$48,861.54)	\$75.00
Boosters	\$3,987.15	\$12,749.57	\$9,840.12	\$0.00	\$6,896.60
School Activities	\$31,112.55	\$82,967.62	\$103,725.61	\$25,275.55	\$35,630.11
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$17,066.31	\$5,338.53	\$5,158.23	\$0.00	\$17,246.61
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$119,876.97	\$297,237.57	\$283,087.82	\$0.00	\$134,026.72



Exhibit D  
 Sulphur High 9th Grade Campus  
 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	\$27,187.91	\$20,306.04	\$42,012.19	\$21,238.48	\$26,720.24
Instructional	\$12,255.92	\$38,914.32	\$34,823.88	\$429.24	\$16,775.60
Athletics	\$49.13	\$43,450.81	\$26,931.04	\$8,443.72	\$25,012.62
Fund Raisers	(\$440.00)	\$112,913.35	\$54,565.98	(\$58,704.87)	(\$797.50)
Boosters	(\$842.96)	\$13,670.80	\$8,840.69	\$0.00	\$3,987.15
School Activities	\$30,828.63	\$83,476.87	\$111,786.38	\$28,593.43	\$31,112.55
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$15,450.49	\$4,608.24	\$2,992.42	\$0.00	\$17,066.31
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Totals</b>	<b>\$84,489.12</b>	<b>\$317,340.43</b>	<b>\$281,952.58</b>	<b>\$0.00</b>	<b>\$119,876.97</b>

Exhibit E  
 Sulphur High 9th Grade Campus  
 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	\$19,551.88	\$22,901.29	\$30,959.74	\$15,694.48	\$27,187.91
Instructional	\$21,674.58	\$42,350.82	\$52,003.56	\$234.08	\$12,255.92
Athletics	\$10.00	\$150.00	\$887.37	\$776.50	\$49.13
Fund Raisers	\$0.00	\$70,883.92	\$37,582.64	(\$33,741.28)	(\$440.00)
Boosters	(\$3,645.51)	\$12,700.00	\$9,707.33	(\$190.12)	(\$842.96)
School Activities	\$29,716.14	\$74,551.02	\$90,664.87	\$17,226.34	\$30,828.63
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$12,970.13	\$6,809.41	\$4,329.05	\$0.00	\$15,450.49
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Totals</b>	<b>\$80,277.22</b>	<b>\$230,346.46</b>	<b>\$226,134.56</b>	<b>\$0.00</b>	<b>\$84,489.12</b>

Exhibit F  
 Sulphur High 9th Grade Campus  
 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	\$25,647.75	\$20,455.55	\$41,160.03	\$14,608.61	\$19,551.88
Instructional	\$11,936.01	\$41,403.03	\$30,324.18	(\$1,340.28)	\$21,674.58
Athletics	\$19,100.72	\$9,771.50	\$35,256.61	\$6,394.39	\$10.00
Fund Raisers	(\$536.00)	\$61,336.73	\$24,706.85	(\$36,093.88)	\$0.00
Boosters	(\$2,056.24)	\$7,531.00	\$9,120.27	\$0.00	(\$3,645.51)
School Activities	\$5,379.74	\$71,239.88	\$63,334.64	\$16,431.16	\$29,716.14
Grants	(\$341.89)	\$0.00	\$0.00	\$341.89	\$0.00
Other	\$10,282.93	\$7,790.93	\$4,761.84	(\$341.89)	\$12,970.13
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$69,413.02	\$219,528.62	\$208,664.42	(\$0.00)	\$80,277.22

Exhibit A  
Washington Marion Magnet 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	\$19,938.68	\$36,290.83	\$40,866.93	\$4,246.45	\$19,609.03
Instructional	\$57,550.24	\$78,233.87	\$75,090.98	\$7,730.27	\$68,423.40
Athletics	\$22,493.65	\$151,527.86	\$189,304.85	\$34,532.98	\$19,249.64
Fund Raisers	\$24,129.48	\$173,848.10	\$137,781.14	(\$53,267.95)	\$6,928.49
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$28,860.01	\$40,211.35	\$43,809.18	\$6,758.25	\$32,020.43
Grants	\$597.74	\$633.67	\$0.00	\$0.00	\$1,231.41
Other	\$5,688.87	\$1,181.13	\$1,659.25	\$0.00	\$5,210.75
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$159,258.67</u>	<u>\$481,926.81</u>	<u>\$488,512.33</u>	<u>\$0.00</u>	<u>\$152,673.15</u>



Exhibit B  
Washington Marion Magnet 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	\$27,175.97	\$42,484.34	\$49,449.41	(\$272.22)	\$19,938.68
Instuctional	\$52,774.48	\$56,569.26	\$54,953.14	\$3,159.64	\$57,550.24
Athletics	\$22,051.21	\$257,193.85	\$270,412.05	\$13,660.64	\$22,493.65
Fund Raisers	\$9,234.13	\$134,302.17	\$95,719.74	(\$23,687.08)	\$24,129.48
Boosters	\$0.00	\$0.00	(\$800.00)	(\$800.00)	\$0.00
School Activities	\$15,755.63	\$39,414.27	\$34,325.81	\$8,015.92	\$28,860.01
Grants	\$566.34	\$3,160.36	\$3,128.96	\$0.00	\$597.74
Other	\$5,432.03	\$1,588.57	\$1,254.83	(\$76.90)	\$5,688.87
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$132,989.79</u>	<u>\$534,712.82</u>	<u>\$508,443.94</u>	<u>(\$0.00)</u>	<u>\$159,258.67</u>

Exhibit C  
Washington Marion Magnet High 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	\$14,450.15	\$75,821.67	\$69,229.95	\$6,134.10	\$27,175.97
Instructional	\$62,563.62	\$56,176.08	\$66,718.76	\$753.54	\$52,774.48
Athletics	\$305.01	\$114,137.87	\$122,920.52	\$30,528.85	\$22,051.21
Fund Raisers	\$17,998.01	\$104,459.09	\$67,695.56	(\$45,527.41)	\$9,234.13
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$25,416.73	\$29,610.36	\$47,003.64	\$7,732.18	\$15,755.63
Grants	\$0.00	\$1,211.00	\$644.66	\$0.00	\$566.34
Other	\$3,612.47	\$3,137.43	\$1,786.61	\$468.74	\$5,432.03
Investments	\$90.00	\$0.00	\$0.00	-\$90.00	\$0.00
Totals	\$124,435.99	\$384,553.50	\$375,999.70	\$0.00	\$132,989.79

Exhibit D  
Washington Marion Magnet High School  
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	\$10,248.87	\$52,158.22	\$49,594.87	\$1,637.93	\$14,450.15
Instructional	\$47,644.44	\$87,797.43	\$82,804.41	\$9,926.16	\$62,563.62
Athletics	\$7,898.32	\$114,381.65	\$150,493.50	\$28,518.54	\$305.01
Fund Raisers	\$16,767.07	\$104,903.15	\$63,097.52	(\$40,574.69)	\$17,998.01
Boosters	\$721.09	\$0.00	\$0.00	(\$721.09)	\$0.00
School Activities	\$30,094.00	\$36,137.93	\$44,269.18	\$3,453.98	\$25,416.73
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$2,563.37	\$3,645.59	\$355.66	(\$2,240.83)	\$3,612.47
Investments	\$0.00	\$90.00	\$0.00	\$0.00	\$90.00
Totals	<u>\$115,937.16</u>	<u>\$399,113.97</u>	<u>\$390,615.14</u>	<u>(\$0.00)</u>	<u>\$124,435.99</u>

Exhibit A  
 Westlake 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	\$20,213.78	\$60,851.34	\$43,881.16	(\$10,793.50)	\$26,390.46
Instructional	\$23,897.21	\$54,457.29	\$83,759.57	\$35,007.66	\$29,602.59
Athletics	\$93,407.12	\$199,902.76	\$277,034.00	\$74,260.76	\$90,536.64
Fund Raisers	\$6,095.49	\$245,421.64	\$108,552.17	(\$139,884.27)	\$3,080.69
Boosters	\$9,545.13	\$0.00	\$4,874.57	\$7,130.12	\$11,800.68
School Activities	\$40,012.00	\$128,501.17	\$145,898.46	\$34,279.23	\$56,893.94
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$4,457.03	\$3,679.46	\$4,225.52	\$0.00	\$3,910.97
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$197,627.76	\$692,813.66	\$668,225.45	(\$0.00)	\$222,215.97

Exhibit B  
 Westlake 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	\$23,765.79	\$59,606.71	\$55,249.82	(\$7,908.90)	\$20,213.78
Instructional	\$25,923.82	\$65,057.27	\$94,266.28	\$27,182.40	\$23,897.21
Athletics	\$72,624.55	\$198,643.03	\$242,624.29	\$64,763.83	\$93,407.12
Fund Raisers	\$20,151.27	\$219,077.88	\$107,375.76	(\$125,757.90)	\$6,095.49
Boosters	\$36,790.66	\$640.00	\$32,416.55	\$4,531.02	\$9,545.13
School Activities	\$37,267.24	\$91,283.02	\$125,727.81	\$37,189.55	\$40,012.00
Grants	\$623.32	\$0.00	\$623.32	\$0.00	\$0.00
Other	\$3,883.26	\$4,650.57	\$4,076.80	\$0.00	\$4,457.03
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$221,029.91	\$638,958.48	\$662,360.63	(\$0.00)	\$197,627.76



Exhibit C  
Westlake High 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	\$28,885.72	\$53,249.64	\$61,531.19	\$3,161.62	\$23,765.79
Instructional	\$23,214.81	\$56,255.26	\$78,341.11	\$24,794.86	\$25,923.82
Athletics	\$109,394.31	\$168,592.56	\$280,177.27	\$74,814.95	\$72,624.55
Fund Raisers	\$17,188.17	\$210,249.46	\$94,038.71	(\$113,247.65)	\$20,151.27
Boosters	\$35,329.92	\$24,995.81	\$23,535.07	\$0.00	\$36,790.66
School Activities	\$37,771.58	\$115,922.29	\$131,902.85	\$15,476.22	\$37,267.24
Grants	\$0.00	\$35,000.00	\$34,376.68	\$0.00	\$623.32
Other	\$7,812.49	\$6,956.58	\$5,885.81	(\$5,000.00)	\$3,883.26
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$259,597.00	\$671,221.60	\$709,788.69	\$0.00	\$221,029.91

Exhibit D  
Westlake High School  
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	\$22,674.88	\$118,050.19	\$111,195.70	(\$643.65)	\$28,885.72
Instructional	\$26,621.04	\$68,141.37	\$105,061.11	\$33,513.51	\$23,214.81
Athletics	\$55,365.61	\$350,225.12	\$356,057.20	\$59,860.78	\$109,394.31
Fund Raisers	\$13,472.72	\$228,224.35	\$118,098.26	(\$106,410.64)	\$17,188.17
Boosters	\$33,653.06	\$45,706.96	\$44,030.10	\$0.00	\$35,329.92
School Activities	\$53,996.66	\$144,269.75	\$174,621.68	\$14,126.85	\$37,771.58
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$7,992.04	\$9,508.81	\$9,241.51	(\$446.85)	\$7,812.49
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$213,776.01</u>	<u>\$964,126.55</u>	<u>\$918,305.56</u>	<u>(\$0.00)</u>	<u>\$259,597.00</u>

Exhibit E  
Westlake High School  
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	\$7,182.59	\$61,160.41	\$45,310.90	(\$357.22)	\$22,674.88
Instructional	\$27,530.88	\$72,423.05	\$106,689.29	\$33,356.40	\$26,621.04
Athletics	\$51,848.25	\$207,540.44	\$230,962.51	\$26,939.43	\$55,365.61
Fund Raisers	\$3,029.26	\$200,967.99	\$126,487.75	(\$64,036.78)	\$13,472.72
Boosters	\$25,345.48	\$25,000.00	\$16,692.42	\$0.00	\$33,653.06
School Activities	\$37,889.66	\$99,924.91	\$88,860.83	\$5,042.92	\$53,996.66
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$11,994.77	\$507.05	\$3,565.03	(\$944.75)	\$7,992.04
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$164,820.89	\$667,523.85	\$618,568.73	\$0.00	\$213,776.01

Exhibit F  
Westlake High School  
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	\$2,816.34	\$33,444.49	\$38,931.98	\$9,853.74	\$7,182.59
Instructional	\$38,217.60	\$54,950.41	\$84,848.22	\$19,211.09	\$27,530.88
Athletics	\$75,714.18	\$160,686.74	\$238,330.14	\$53,777.47	\$51,848.25
Fund Raisers	\$545.75	\$174,799.79	\$87,160.41	(\$85,155.87)	\$3,029.26
Boosters	\$345.48	\$25,000.00	\$0.00	\$0.00	\$25,345.48
School Activities	\$41,259.01	\$87,681.00	\$100,531.57	\$9,481.22	\$37,889.66
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$16,946.35	\$5,148.17	\$2,932.10	(\$7,167.65)	\$11,994.77
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$175,844.71	\$541,710.60	\$552,734.42	(\$0.00)	\$164,820.89

## ITEM #3

TO: Board Members  
FROM: Wilfred Bourne  
SUBJECT: Pod Project 10 Update  
DATE: January 23, 2019

In conjunction with keeping the board informed about the current status of Pod Project 10, the status of each pod being constructed is listed below.

**Iowa Middle** – Building is Substantially Complete, Occupancy has been granted by city/parish and LASFM, and the building has been occupied by CPSB.

**Iowa High** – Building is Substantially Complete, Occupancy has been granted by city/parish and LASFM, and the building has been occupied by CPSB.

**LeBleu Settlement** – Building is Substantially Complete, Occupancy has been granted by city/parish and LASFM, and the building has been occupied by CPSB.

**Positive Connections (Pod 1)** – Building is Substantially Complete, Occupancy has been granted by city/parish and LASFM, and the building has been occupied by CPSB.

**College Street T&I** – Building is Substantially Complete, Occupancy has been granted by city/parish and LASFM, and the building has been occupied by CPSB.

**AA Nelson Elementary** – Building is Substantially Complete, Occupancy has been granted by city/parish and LASFM, and the building has been occupied by CPSB.

**E.K. Key Elementary** – Building is Substantially Complete, Occupancy has been granted by city/parish and LASFM, and the building has been occupied by CPSB.

**Sulphur High 9<sup>th</sup> Grade** – Building is Substantially Complete, Occupancy has been granted by city/parish and LASFM, and the building has been occupied by CPSB.

**Sam Houston High** – Ceiling grid 95% complete. VCT flooring 85% complete. Millwork is being fabricated. Doors & hardware installed. Toilet partitions & plumbing complete. Connecting corridor 80% complete. Permanent power installed. Elevator installed & operational. HVAC 90% complete. Fire alarm, intercom, data 90% complete. Multi-purpose meeting room framing beginning next week.

**Bell City High** – Windows installed. Restroom tile complete. Ceiling grid 60% installed. HVAC units install 50% complete. Home Ec/Cooking & Sewing lab millwork being fabricated. Sewer line run to plant is complete but waiting on completion of sewer plant upgrades before tie-in. Electrical service permanent power expected within 30 days. Sidewalk, canopy & drainage modifications pending.

**S.J. Welsh Middle** – Restroom tile complete. Ceiling grid 95% complete. VCT flooring started. Millwork installed. Doors & hardware being installed. Toilet partitions 95% installed. Plumbing 90% complete. Sidewalks & canopies complete. Permanent power installed. New sewer lift station installed, operation next week. Elevator installed & operational. HVAC 90% complete. Fire alarm, intercom, data being installed. LASFM inspection made, no issues, final inspect March 1. Furniture delivery scheduled 1<sup>st</sup> week of March

**LaGrange High** – Roof trusses & decking complete. Vinyl soffits, wall painting, sheetrock ceilings, windows & bathroom tile complete. Ceiling grid 60% complete.

**Positive Connections (Pod 2)** – Roof trusses & decking complete. Vinyl soffits, wall painting, sheetrock ceilings, windows & bathroom tile complete. Ceiling grid 60% complete.



## ITEM #4

TO: Board Members  
FROM: Wilfred Bourne  
SUBJECT: Pod Project 11 Update  
DATE: January 23, 2019

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

**Planning** – Currently, Architect Brad Evans is designing the pods for Moss Bluff Elementary, Moss Bluff Middle, Prien Lake Elementary, Fairview Elementary and Kaufman Elementary. Architect David Moss is designing the pod for Gillis Elementary. Advertisement and bidding on the projects is expected in mid to late spring.

**Financing** – Currently, plans are being made with the financial consultant, bond broker and bonding attorney to sell approximately \$4,085,000 in excess revenue bonds to be combined with funds already allocated from the \$50M capital projects fund. This also will occur in mid to late spring. The projects are tentatively scheduled to kick off this summer.

## ITEM #5

TO: Board Members  
FROM: Wilfred Bourne  
SUBJECT: Per Pupil Expenditure Report – Information only  
DATE: January 22, 2019

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 2018 is provided (pages A1-A3).

PPE is calculated by totaling the direct expenditures for each location from the General Fund and dividing that by the February 1, 2018 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  
2017-2018 General Fund Expenditures-ONLY  
Direct & Indirect

ID #	Location	School Type	Bonding District	Expenditure Amount	Students 2/1/2018	No Pre-K	Students % of Total	Per Pupil Amount		Total GF Direct & Indirect Per Pupil	FY2018 Ranking	Title 1 School? e,m,h
								Direct	Indirect			
010	College Oaks	1	34	\$ 3,735,124	272		0.87%	\$ 13,732	\$ 3,985	\$ 17,717	1	T1-e
061	Pearl Watson	1	31	\$ 3,594,290	279		0.89%	\$ 12,883	\$ 3,985	\$ 16,868	2	T1-e
056	Vinton High	3	26	\$ 3,257,433	263		0.84%	\$ 12,386	\$ 3,985	\$ 16,370	3	
051	Starks	5	24	\$ 3,926,196	332		1.06%	\$ 11,826	\$ 3,985	\$ 15,811	4	T1-e,m,h
029	Kennedy	1	33	\$ 1,807,239	153		0.49%	\$ 11,812	\$ 3,985	\$ 15,797	5	T1-e
057	Vinton Middle	2	26	\$ 2,564,671	222		0.71%	\$ 11,553	\$ 3,985	\$ 15,537	6	T1-m
033	LaGrange	7	33	\$ 12,197,283	1,086		3.47%	\$ 11,231	\$ 3,985	\$ 15,216	7	T1-h
006	Brentwood	1	33	\$ 2,725,059	254		0.81%	\$ 10,729	\$ 3,985	\$ 14,713	8	T1-e
044	Oak Park Middle	2	33	\$ 4,786,828	448		1.43%	\$ 10,685	\$ 3,985	\$ 14,670	9	T1-m
011	Combre-Fondel	1	31	\$ 1,827,006	172		0.55%	\$ 10,622	\$ 3,985	\$ 14,607	10	T1-e
066	FK White	2	33	\$ 6,271,697	599		1.91%	\$ 10,470	\$ 3,985	\$ 14,455	11	T1-m
014	DeQuincy High	3	21	\$ 3,839,865	372		1.19%	\$ 10,322	\$ 3,985	\$ 14,307	12	
064	Westlake High	7	23	\$ 5,405,457	525		1.68%	\$ 10,296	\$ 3,985	\$ 14,281	13	
036	Maplewood Middle	2	23	\$ 3,466,902	337		1.08%	\$ 10,288	\$ 3,985	\$ 14,272	14	
015	DeQuincy Middle	2	21	\$ 2,828,624	285		0.91%	\$ 9,925	\$ 3,985	\$ 13,910	15	
024	Henry Heights	1	33	\$ 3,343,432	343		1.10%	\$ 9,748	\$ 3,985	\$ 13,732	16	T1-e
054	R.W. Vincent	1	30	\$ 2,988,731	308		0.98%	\$ 9,704	\$ 3,985	\$ 13,688	17	T1-e
058	Washington Marion	3	31	\$ 5,671,897	621		1.98%	\$ 9,133	\$ 3,985	\$ 13,118	18	T1-h
009	J.D. Clifton	1	31	\$ 2,379,366	262		0.84%	\$ 9,082	\$ 3,985	\$ 13,066	19	T1-e
027	J.J. Johnson	1	31	\$ 2,149,774	237		0.76%	\$ 9,071	\$ 3,985	\$ 13,056	20	T1-e
030	E.K. Key	1	30	\$ 3,909,341	441		1.41%	\$ 8,865	\$ 3,985	\$ 12,849	21	T1-e
016	Dolby	1	34	\$ 3,255,058	376		1.20%	\$ 8,657	\$ 3,985	\$ 12,642	22	T1-e
013	DeQuincy Primary	1	21	\$ 2,537,930	296		0.95%	\$ 8,574	\$ 3,985	\$ 12,559	23	T1-e
002	Barbe Elementary	1	34	\$ 2,169,095	254		0.81%	\$ 8,540	\$ 3,985	\$ 12,524	24	T1-e
035	LeBlanc	2	30	\$ 3,282,720	387		1.24%	\$ 8,482	\$ 3,985	\$ 12,467	25	T1-m
043	Oak Park Elementary	1	33	\$ 3,329,380	398		1.27%	\$ 8,365	\$ 3,985	\$ 12,350	26	T1-e
023	Henning	1	30	\$ 3,218,413	386		1.23%	\$ 8,338	\$ 3,985	\$ 12,323	27	T1-e
060	J.I. Watson	4	25	\$ 4,436,942	534		1.71%	\$ 8,309	\$ 3,985	\$ 12,294	28	T1-e
004	Bell City	5	28	\$ 6,001,767	723		2.31%	\$ 8,301	\$ 3,985	\$ 12,286	29	T1-e,m,h
026	Iowa High	5	25	\$ 4,674,301	572		1.83%	\$ 8,172	\$ 3,985	\$ 12,157	30	

Calcasieu Parish School Board  
2017-2018 General Fund Expenditures-ONLY  
Direct & Indirect

ID #	Location	School Type	Bonding District	Expenditure Amount	Students 2/1/2018	No Pre-K	Students % of Total	Per Pupil Amount		Total GF Direct & Indirect Per Pupil	FY2018 Ranking	Title 1 School? e,m,h
								Direct	Indirect			
042	Nelson	1	34	\$ 5,849,092	720		2.30%	\$ 8,124	\$ 3,985	\$ 12,108	31	T1-e
055	Vinton Elementary	1	26	\$ 3,840,255	478		1.53%	\$ 8,034	\$ 3,985	\$ 12,019	32	T1-e
059	T.H. Watkins	1	33	\$ 1,968,672	246		0.79%	\$ 8,003	\$ 3,985	\$ 11,987	33	T1-e
038	Molo	2	31	\$ 3,688,406	462		1.48%	\$ 7,984	\$ 3,985	\$ 11,968	34	T1-m
068	Gillis	1	27	\$ 6,253,798	791		2.53%	\$ 7,906	\$ 3,985	\$ 11,891	35	T1-e
028	Kaufman	1	33	\$ 3,209,788	409		1.31%	\$ 7,848	\$ 3,985	\$ 11,833	36	T1-e
081	DeQuincy Elementary	1	21	\$ 2,164,354	276		0.88%	\$ 7,842	\$ 3,985	\$ 11,827	37	T1-e
065	Westwood	1	23	\$ 3,132,912	402		1.28%	\$ 7,793	\$ 3,985	\$ 11,778	38	T1-e
052	Sulphur High	3	30	\$ 10,860,746	1,405		4.49%	\$ 7,730	\$ 3,985	\$ 11,715	39	
034	W.W. Lewis	2	30	\$ 6,662,845	869		2.78%	\$ 7,667	\$ 3,985	\$ 11,652	40	
001	S.P. Arnett	2	23	\$ 3,013,906	395		1.26%	\$ 7,630	\$ 3,985	\$ 11,615	41	
067	Ralph Wilson	1	31	\$ 1,747,650	231		0.74%	\$ 7,566	\$ 3,985	\$ 11,550	42	T1-e
082	Maplewood Elementary	1	23	\$ 4,706,935	632		2.02%	\$ 7,448	\$ 3,985	\$ 11,432	43	T1-e
040	Moss Bluff Middle	2	27	\$ 6,939,303	932		2.98%	\$ 7,446	\$ 3,985	\$ 11,430	44	
046	Prien Lake	1	34	\$ 5,433,052	741		2.37%	\$ 7,332	\$ 3,985	\$ 11,317	45	
019	Frasch	1	30	\$ 4,243,159	579		1.85%	\$ 7,328	\$ 3,985	\$ 11,313	46	T1-e
063	Western Heights	1	23	\$ 2,893,629	395		1.26%	\$ 7,326	\$ 3,985	\$ 11,310	47	T1-e
005	LeBlieu Settlement	1	25	\$ 3,186,647	436		1.39%	\$ 7,309	\$ 3,985	\$ 11,294	48	T1-e
126	Iowa Middle	5	25	\$ 3,482,285	480		1.53%	\$ 7,255	\$ 3,985	\$ 11,240	49	
062	S.J. Welsh	2	34	\$ 9,845,839	1,359		4.34%	\$ 7,245	\$ 3,985	\$ 11,230	50	
152	Sulphur 9th Grade	3	30	\$ 4,144,814	573		1.83%	\$ 7,234	\$ 3,985	\$ 11,218	51	
050	St John	1	34	\$ 5,513,154	781		2.50%	\$ 7,059	\$ 3,985	\$ 11,044	52	T1-e
018	Fairview	1	33	\$ 3,184,839	452		1.44%	\$ 7,046	\$ 3,985	\$ 11,031	53	T1-e
045	Cypress Cove	1	30	\$ 3,469,436	496		1.59%	\$ 6,995	\$ 3,985	\$ 10,980	54	T1-e
012	T.S. Cooley	1	33	\$ 2,033,111	297		0.95%	\$ 6,845	\$ 3,985	\$ 10,830	55	
025	Sam Houston	3	27	\$ 8,360,714	1,232		3.94%	\$ 6,786	\$ 3,985	\$ 10,771	56	
053	Vincent Settlement	1	30	\$ 2,582,229	396		1.27%	\$ 6,521	\$ 3,985	\$ 10,506	57	T1-e
039	Moss Bluff Elementary	1	27	\$ 5,961,655	927		2.96%	\$ 6,431	\$ 3,985	\$ 10,416	58	T1-e
003	Barbe High	3	34	\$ 12,785,505	1,997		6.38%	\$ 6,402	\$ 3,985	\$ 10,387	59	

Calcasieu Parish School Board  
2017-2018 General Fund Expenditures-ONLY  
Direct & Indirect

ID #	Location	School Type	Bonding District	Expenditure Amount	Students 2/1/2018	No Pre-K	Students % of Total	Per Pupil	Per Pupil	Total GF Direct & Indirect Per Pupil	FY2018 Ranking	Title 1 School? e,m,h
								Direct Amount	Indirect Amount			
1000	General Location (Indirect Costs)			\$ 124,670,613	31,126							
				Subtotal \$ 256,740,549				Avg. Direct PPA \$ 8,715.82		Avg. Dir. + Indir. PPA \$ 12,700.56		
									Indirect Cost per student \$ 3,984.74			
	<b>Other Unallocated Costs</b>			Subtotal \$ 381,411,162				\$ 8,715.82				
748	Lake Charles Boston Academy	6		\$ 3,359,716	0		0.00%					
749	College Street T & I	6		\$ 826,954	0		0.00%					
750	Westlake T & I	6		\$ 85,984	0		0.00%					
078	CASES	6		\$ -	0		0.00%					
700	Administration	6		\$ 186,009	122		0.39%					
071	Drost	6	30	\$ 483,116	18		0.06%					
073	Brenda Hunter Head Start Center	6		\$ 573,116	21		0.07%					
047	Reynaud	6		\$ -	0		0.00%					
772	Alternative School	6		\$ 2,860,468	0		0.00%					
	Other Headstart	6		\$ -	0		0.00%					
	Sub-Total			Subtotal \$ 8,375,363								
				\$ 389,786,525	31,287		100.0%	Average All Students		\$ 12,458.42		

Calcasieu Parish School Board  
2017-2018 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		Total GF Per Pupil
							Amount Direct	Amount Indirect	
013	DeQuincy Primary	1	21	\$ 2,537,930	296	0.95%	\$ 8,574	\$ 3,985	\$ 12,559
014	DeQuincy High	3	21	\$ 3,839,865	372	1.19%	\$ 10,322	\$ 3,985	\$ 14,307
015	DeQuincy Middle	2	21	\$ 2,828,624	285	0.91%	\$ 9,925	\$ 3,985	\$ 13,910
081	DeQuincy Elementary	1	21	\$ 2,164,354	276	0.88%	\$ 7,842	\$ 3,985	\$ 11,827
	<b>Total</b>			<b>\$ 11,370,773</b>	<b>1229</b>				
	<b>Average</b>								<b>\$ 13,151</b>
001	S.P. Arnett	2	23	\$ 3,013,906	395	1.26%	\$ 7,630	\$ 3,985	\$ 11,615
036	Maplewood Middle	2	23	\$ 3,466,902	337	1.08%	\$ 10,288	\$ 3,985	\$ 14,272
063	Western Heights	1	23	\$ 2,893,629	395	1.26%	\$ 7,326	\$ 3,985	\$ 11,310
064	Westlake High	7	23	\$ 5,405,457	525	1.68%	\$ 10,296	\$ 3,985	\$ 14,281
065	Westwood	1	23	\$ 3,132,912	402	1.28%	\$ 7,793	\$ 3,985	\$ 11,778
082	Maplewood Elementary	1	23	\$ 4,706,935	632	2.02%	\$ 7,448	\$ 3,985	\$ 11,432
	<b>Total</b>			<b>\$ 22,619,741</b>	<b>2686</b>				
	<b>Average</b>								<b>\$ 12,448</b>
051	Starks	5	24	\$ 3,926,196	332	1.06%	\$ 11,826	\$ 3,985	\$ 15,811
	<b>Total</b>			<b>\$ 3,926,196</b>	<b>332</b>				
	<b>Average</b>								<b>\$ 15,811</b>
005	LeBleu Settlement	1	25	\$ 3,186,647	436	1.39%	\$ 7,309	\$ 3,985	\$ 11,294
026	Iowa High	5	25	\$ 4,674,301	572	1.83%	\$ 8,172	\$ 3,985	\$ 12,157
126	Iowa Middle	5	25	\$ 3,482,285	480	1.53%	\$ 7,255	\$ 3,985	\$ 11,240
060	J.I. Watson	4	25	\$ 4,436,942	534	1.71%	\$ 8,309	\$ 3,985	\$ 12,294
	<b>Total</b>			<b>\$ 15,780,174</b>	<b>2022</b>				
	<b>Average</b>								<b>\$ 11,746</b>
055	Vinton Elementary	1	26	\$ 3,840,255	478	1.53%	\$ 8,034	\$ 3,985	\$ 12,019
056	Vinton High	3	26	\$ 3,257,433	263	0.84%	\$ 12,386	\$ 3,985	\$ 16,370
057	Vinton Middle	2	26	\$ 2,564,671	222	0.71%	\$ 11,553	\$ 3,985	\$ 15,537
	<b>Total</b>			<b>\$ 9,662,360</b>	<b>963</b>				
	<b>Average</b>								<b>\$ 14,642</b>
025	Sam Houston	3	27	\$ 8,360,714	1232	3.94%	\$ 6,786	\$ 3,985	\$ 10,771
039	Moss Bluff Elementary	1	27	\$ 5,961,655	927	2.96%	\$ 6,431	\$ 3,985	\$ 10,416
040	Moss Bluff Middle	2	27	\$ 6,939,303	932	2.98%	\$ 7,446	\$ 3,985	\$ 11,430
068	Gillis	1	27	\$ 6,253,798	791	2.53%	\$ 7,906	\$ 3,985	\$ 11,891
	<b>Total</b>			<b>\$ 27,515,470</b>	<b>3882</b>				
	<b>Average</b>								<b>\$ 11,127</b>
004	Bell City	5	28	\$ 6,001,767	723	2.31%	\$ 8,301	\$ 3,985	\$ 12,286
	<b>Total</b>			<b>\$ 6,001,767</b>	<b>723</b>				
	<b>Average</b>								<b>\$ 12,286</b>
019	Frasch	1	30	\$ 4,243,159	579	1.85%	\$ 7,328	\$ 3,985	\$ 11,313
023	Henning	1	30	\$ 3,218,413	386	1.23%	\$ 8,338	\$ 3,985	\$ 12,323
030	E.K. Key	1	30	\$ 3,909,341	441	1.41%	\$ 8,865	\$ 3,985	\$ 12,849
034	W.W. Lewis	2	30	\$ 6,662,845	869	2.78%	\$ 7,667	\$ 3,985	\$ 11,652
035	LeBlanc	2	30	\$ 3,282,720	387	1.24%	\$ 8,482	\$ 3,985	\$ 12,467
045	Cypress Cove	1	30	\$ 3,469,436	496	1.59%	\$ 6,995	\$ 3,985	\$ 10,980
052	Sulphur High	3	30	\$ 10,860,746	1405	4.49%	\$ 7,730	\$ 3,985	\$ 11,715
053	Vincent Settlement	1	30	\$ 2,582,229	396	1.27%	\$ 6,521	\$ 3,985	\$ 10,506
054	R.W. Vincent	1	30	\$ 2,988,731	308	0.98%	\$ 9,704	\$ 3,985	\$ 13,688
152	Sulphur 9th Grade	3	30	\$ 4,144,814	573	1.83%	\$ 7,234	\$ 3,985	\$ 11,218
	<b>Total</b>			<b>\$ 45,362,433</b>	<b>5840</b>				
	<b>Average</b>								<b>\$ 11,871</b>
009	J.D. Clifton	1	31	\$ 2,379,366	262	0.84%	\$ 9,082	\$ 3,985	\$ 13,066



Calcasieu Parish School Board  
2017-2018 General Fund Expenditures-ONLY

Direct & Indirect  
Sorted by Bonding District

ID #	Account Title	School Type	Bonding District	Expenditure Amount	Students		Per Pupil Amount Direct	Per Pupil Amount Indirect	Total GF Per Pupil
					2/1/2018 No Pre-K	Students % of Total			
011	Combre-Fondel	1	31	\$ 1,827,006	172	0.55%	\$ 10,622	\$ 3,985	\$ 14,607
027	J.J. Johnson	1	31	\$ 2,149,774	237	0.76%	\$ 9,071	\$ 3,985	\$ 13,056
038	Molo	2	31	\$ 3,688,406	462	1.48%	\$ 7,984	\$ 3,985	\$ 11,968
058	Washington Marion	3	31	\$ 5,671,897	621	1.98%	\$ 9,133	\$ 3,985	\$ 13,118
061	Pearl Watson	1	31	\$ 3,594,290	279	0.89%	\$ 12,883	\$ 3,985	\$ 16,868
067	Ralph Wilson	1	31	\$ 1,747,650	231	0.74%	\$ 7,566	\$ 3,985	\$ 11,550
	<b>Total</b>			<b>\$ 21,058,389</b>	<b>2264</b>				
	<b>Average</b>								<b>\$ 13,462</b>
006	Brentwood	1	33	\$ 2,725,059	254	0.81%	\$ 10,729	\$ 3,985	\$ 14,713
012	T.S. Cooley	1	33	\$ 2,033,111	297	0.95%	\$ 6,845	\$ 3,985	\$ 10,830
018	Fairview	1	33	\$ 3,184,839	452	1.44%	\$ 7,046	\$ 3,985	\$ 11,031
024	Henry Heights	1	33	\$ 3,343,432	343	1.10%	\$ 9,748	\$ 3,985	\$ 13,732
028	Kaufman	1	33	\$ 3,209,788	409	1.31%	\$ 7,848	\$ 3,985	\$ 11,833
029	Kennedy	1	33	\$ 1,807,239	153	0.49%	\$ 11,812	\$ 3,985	\$ 15,797
033	LaGrange	7	33	\$ 12,197,283	1086	3.47%	\$ 11,231	\$ 3,985	\$ 15,216
043	Oak Park Elementary	1	33	\$ 3,329,380	398	1.27%	\$ 8,365	\$ 3,985	\$ 12,350
044	Oak Park Middle	2	33	\$ 4,786,828	448	1.43%	\$ 10,685	\$ 3,985	\$ 14,670
059	T.H. Watkins	1	33	\$ 1,968,672	246	0.79%	\$ 8,003	\$ 3,985	\$ 11,987
066	FK White	2	33	\$ 6,271,697	599	1.91%	\$ 10,470	\$ 3,985	\$ 14,455
	<b>Total</b>			<b>\$ 44,857,329</b>	<b>4685</b>				
	<b>Average</b>								<b>\$ 13,329</b>
002	Barbe Elementary	1	34	\$ 2,169,095	254	0.81%	\$ 8,540	\$ 3,985	\$ 12,524
003	Barbe High	3	34	\$ 12,785,505	1997	6.38%	\$ 6,402	\$ 3,985	\$ 10,387
010	College Oaks	1	34	\$ 3,735,124	272	0.87%	\$ 13,732	\$ 3,985	\$ 17,717
016	Dolby	1	34	\$ 3,255,058	376	1.20%	\$ 8,657	\$ 3,985	\$ 12,642
042	Nelson	1	34	\$ 5,849,092	720	2.30%	\$ 8,124	\$ 3,985	\$ 12,108
046	Prien Lake	1	34	\$ 5,433,052	741	2.37%	\$ 7,332	\$ 3,985	\$ 11,317
050	St John	1	34	\$ 5,513,154	781	2.50%	\$ 7,059	\$ 3,985	\$ 11,044
062	S.J. Welsh	2	34	\$ 9,845,839	1359	4.34%	\$ 7,245	\$ 3,985	\$ 11,230
	<b>Total</b>			<b>\$ 48,585,918</b>	<b>6500</b>				
	<b>Average</b>								<b>\$ 12,371</b>
1000	General Location			\$ 124,670,613			<b>Indirect Costs \$ 3,985</b>		
071	Drost	6	30	\$ 483,116	18	0.06%	\$ 26,840	\$ 3,985	\$ 30,825
748	Lake Charles Boston Academy	6	31	\$ 3,359,716	0				
749	College Street T & I	6	33	\$ 826,954	0				
750	Westlake T & I	6	23	\$ 85,984	0				
078	CASES	6		\$ -	0				
700	Administration	6		\$ 186,009	122	0.39%	\$ 1,525	\$ 3,985	\$ 5,509
073	Brenda Hunter Head Start Center	6		\$ 573,116	21	0.07%	\$ 27,291	\$ 3,985	\$ 31,276
047	Reynaud	6	31	\$ -	0				
772	Alternative School	6	31	\$ 2,860,468	0				
	Other Headstart	6		\$ -	0				
	<b>Sub-Total</b>		<b>Subtotal</b>	<b>\$ 8,375,363</b>	<b>161</b>				
				<b>\$ 389,786,525</b>	<b>31,287</b>	<b>100.0%</b>	<b>\$ 12,458</b>		

Calcasieu Parish School Board  
 General Fund Expenditures-ONL Y - FY2018  
 Direct & Indirect  
 5-year Comparative

ID#	School	School Type	Bonding District	2017-2018			2016-2017			2015-2016			2014-2015			2013-2014		
				Students 2/1/2018	Total GF Per Pupil	Ranking	Students 2/1/2017	Total GF Per Pupil	Ranking	Students 2/1/2016	Total GF Per Pupil	Ranking	Students 2/1/2015	Total GF Per Pupil	Ranking	Students 2/1/2014	Total GF Per Pupil	Ranking
010	College Oaks	1	34	272	\$ 17,717	1	289	\$ 16,763	1	301	\$ 15,208	3	305	\$ 13,773	1	295	\$ 12,821	4
061	Pearl Watson	1	31	279	\$ 16,868	2	324	\$ 13,897	6	287	\$ 15,764	1	326	\$ 13,252	2	324	\$ 12,621	6
056	Vinton High	3	26	263	\$ 16,370	3	274	\$ 14,698	2	269	\$ 15,746	2	298	\$ 12,768	3	297	\$ 12,782	5
051	Starks	5	24	332	\$ 15,811	4	319	\$ 14,091	4	329	\$ 13,757	4	344	\$ 12,117	6	360	\$ 11,742	8
029	Kennedy	1	33	153	\$ 15,797	5	140	\$ 14,584	3	159	\$ 13,282	9	188	\$ 11,829	7	173	\$ 11,005	14
057	Vinton Middle	2	26	222	\$ 15,537	6	220	\$ 13,744	7	208	\$ 13,513	7	197	\$ 12,607	4	232	\$ 10,629	19
033	LaGrange	7	33	1086	\$ 15,216	7	1119	\$ 13,004	11	1048	\$ 12,937	11	1041	\$ 11,672	8	881	\$ 12,823	3
006	Brentwood	1	33	254	\$ 14,713	8	290	\$ 11,426	19	292	\$ 11,270	22	304	\$ 10,200	22	317	\$ 10,325	24
044	Oak Park Middle	2	33	448	\$ 14,670	9	435	\$ 13,994	5	482	\$ 12,127	13	478	\$ 11,300	12	494	\$ 10,052	27
011	Combre-Fondel	1	31	172	\$ 14,607	10	160	\$ 13,572	9	180	\$ 12,061	14	300	\$ 9,173	39	284	\$ 9,846	30
066	FK White	2	33	599	\$ 14,465	11	565	\$ 12,409	13	589	\$ 11,823	18	566	\$ 10,971	16	609	\$ 10,120	26
014	DeQuincy High	3	21	372	\$ 14,307	12	374	\$ 12,523	12	370	\$ 13,270	8	380	\$ 11,199	14	367	\$ 11,237	12
064	Westlake High	2	23	525	\$ 14,281	13	522	\$ 12,565	14	542	\$ 11,462	21	553	\$ 9,631	33	517	\$ 9,984	28
036	Maplewood Middle	2	23	337	\$ 14,272	14	342	\$ 13,407	10	328	\$ 13,126	10	348	\$ 11,528	10	367	\$ 11,237	12
015	DeQuincy Middle	2	21	285	\$ 13,910	15	287	\$ 12,234	15	275	\$ 13,715	5	305	\$ 11,384	11	335	\$ 10,637	18
024	Henry Heights	1	33	343	\$ 13,732	16	344	\$ 11,938	17	345	\$ 11,023	25	325	\$ 11,582	9	351	\$ 10,793	16
054	R.W. Vincent	1	30	308	\$ 13,688	17	327	\$ 12,106	16	339	\$ 12,774	27	348	\$ 11,094	23	370	\$ 10,129	25
058	Washington Marion	3	31	621	\$ 13,118	18	560	\$ 13,695	8	567	\$ 13,609	6	660	\$ 11,146	15	630	\$ 11,557	9
009	J.D. Clifton	1	31	262	\$ 13,056	19	256	\$ 11,331	20	260	\$ 12,074	15	206	\$ 10,784	17	158	\$ 13,783	2
027	J.J. Johnson	1	31	237	\$ 13,056	20	234	\$ 11,674	18	244	\$ 11,540	19	260	\$ 10,378	18	264	\$ 10,384	23
030	E.K. Key	1	30	441	\$ 12,849	21	428	\$ 11,101	25	417	\$ 11,485	32	451	\$ 9,023	42	437	\$ 9,269	38
016	Dolby	1	34	376	\$ 12,642	22	390	\$ 11,151	22	380	\$ 10,564	20	389	\$ 9,734	31	375	\$ 10,461	22
013	DeQuincy Primary	1	21	296	\$ 12,559	23	281	\$ 10,755	33	304	\$ 10,315	35	300	\$ 9,246	38	304	\$ 9,159	40
002	Barbe Elementary	1	34	254	\$ 12,524	24	269	\$ 11,025	27	300	\$ 10,509	33	302	\$ 9,605	34	301	\$ 9,392	37
035	LeBlanc	2	30	387	\$ 12,467	25	384	\$ 10,982	28	376	\$ 10,691	30	380	\$ 9,971	27	378	\$ 10,731	17
043	Oak Park Elementary	1	33	398	\$ 12,350	26	399	\$ 11,107	24	413	\$ 10,591	34	341	\$ 10,328	19	332	\$ 10,580	20
023	Herring	1	30	386	\$ 12,323	27	353	\$ 11,124	23	362	\$ 10,591	31	364	\$ 9,541	35	319	\$ 9,845	31
060	J.I. Watson	4	25	534	\$ 12,294	28	513	\$ 10,809	32	517	\$ 11,233	23	508	\$ 9,772	30	910	\$ 9,431	35
004	Bell City	5	28	723	\$ 12,286	29	679	\$ 10,918	30	663	\$ 10,820	26	635	\$ 9,713	32	592	\$ 9,851	29
026	Iowa High	5	25	572	\$ 12,157	30	577	\$ 10,942	29	526	\$ 11,963	16	520	\$ 9,965	28	479	\$ 10,961	15
042	Nelson	1	34	720	\$ 12,108	31	704	\$ 9,433	53	669	\$ 9,144	56	644	\$ 8,535	50	652	\$ 7,727	57
055	Vinton Elementary	1	26	478	\$ 12,019	32	466	\$ 10,417	38	490	\$ 10,024	40	480	\$ 10,004	26	479	\$ 9,757	32
059	T.H. Watkins	1	33	246	\$ 11,987	33	226	\$ 10,879	31	205	\$ 12,190	12	194	\$ 10,302	20	191	\$ 10,477	21
038	Molo	1	31	462	\$ 11,968	34	419	\$ 11,168	21	384	\$ 10,928	17	376	\$ 9,268	21	295	\$ 11,200	13
068	Gillis	2	27	791	\$ 11,891	35	775	\$ 10,360	39	767	\$ 10,134	37	759	\$ 9,149	41	723	\$ 9,255	39
028	Kaufman	1	33	409	\$ 11,833	36	421	\$ 10,518	35	410	\$ 9,989	42	339	\$ 10,076	24	328	\$ 9,601	33
081	DeQuincy Elementary	1	21	276	\$ 11,827	37	280	\$ 10,507	36	277	\$ 9,689	51	272	\$ 9,803	29	279	\$ 8,847	43
065	Westwood	1	23	402	\$ 11,778	38	380	\$ 11,084	26	388	\$ 11,191	24	564	\$ 8,374	54	558	\$ 8,235	51
052	Sulphur High	3	30	1405	\$ 11,715	39	1456	\$ 10,271	43	1425	\$ 9,770	50	1410	\$ 8,863	47	1310	\$ 9,032	42
034	W.W. Lewis	2	30	869	\$ 11,652	40	902	\$ 9,955	43	870	\$ 10,012	41	870	\$ 9,153	40	881	\$ 9,101	41
001	S.P. Arnett	2	23	395	\$ 11,615	41	424	\$ 9,866	46	392	\$ 10,731	29	414	\$ 8,953	44	440	\$ 8,828	45
067	Ralph Wilson	1	31	231	\$ 11,550	42	211	\$ 10,631	34	195	\$ 10,732	28	177	\$ 11,246	13	150	\$ 12,414	7
082	Maplewood Elementary	1	23	632	\$ 11,432	43	641	\$ 9,830	48	630	\$ 9,890	45	623	\$ 8,751	49	975	\$ 8,041	54
040	Moss Bluff Middle	2	27	932	\$ 11,430	44	907	\$ 10,051	41	929	\$ 9,598	52	919	\$ 8,955	43	555	\$ 9,424	36
046	Prien Lake	1	34	741	\$ 11,317	45	685	\$ 10,460	37	635	\$ 9,874	46	588	\$ 8,913	46			



## ITEM #6

TO: Board Members  
FROM: Wilfred Bourne  
SUBJECT: Surplus asset-309 Cherry St., Sulphur  
DATE: January 22, 2019

Recently, the purchase of the lot with a house structure at 309 Cherry St., Sulphur, was completed (see attached map & pictures). The school board has no use for the house structure, therefore, staff is requesting that it be declared as surplus property and offered for sale via the best means possible to the highest bidder. The house is to be moved at the cost of the buyer.





## Subject Photo Page

Borrower	Calcasieu Parish School Board						
Property Address	309 Cherry St						
City	Sulphur	County	Calcasieu	State	LA	Zip Code	70663
Lender/Client	Calcasieu Parish School Board						



### Subject Front

309 Cherry St  
Sales Price 0  
Gross Living Area 1,583  
Total Rooms 7  
Total Bedrooms 3  
Total Bathrooms 1.0  
Location Urban  
View Residential  
Site 17,000 sf m/l  
Quality Average  
Age 63



### Subject Rear



### Subject Street



## Subject Photo Page

Borrower	Calcasieu Parish School Board						
Property Address	309 Cherry St						
City	Sulphur	County	Calcasieu	State	LA	Zip Code	70663
Lender/Client	Calcasieu Parish School Board						



### Subject Side

309 Cherry St  
Sales Price 0  
Gross Living Area 1,583  
Total Rooms 7  
Total Bedrooms 3  
Total Bathrooms 1.0  
Location Urban  
View Residential  
Site 17,000 sf m/l  
Quality Average  
Age 63



### Subject Side