




Calcasieu Parish School Board
BUILDING FOUNDATIONS FOR THE FUTURE

Karl Bruchhaus, Superintendent

TO: Members, Calcasieu Parish School Board
FROM: Wilfred Bourne, Chief Financial Officer 
DATE: September 24, 2019
RE: Budget/Fiscal Management Committee Meeting

Mr. Dean Roberts, Chairman, has called a Budget/Fiscal Management Committee Meeting for **Tuesday, September 24, 2019**, at 5:00 p.m. in the Board Room at 3310 Broad Street, Lake Charles, Louisiana.

AGENDA

- 1) 2019-2020 General Fund Budget Revision #1
- 2) Open Checkbook Presentation and Discussion
- 3) Fiscal Risk Assessment
- 4) POD Project 10 Update
- 5) POD Project 11 Update
- 6) Public Auction

WB/vg

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

Building Foundations for the Future



Calcasieu Parish School Board

BUILDING FOUNDATIONS FOR THE FUTURE

Karl Bruchhaus, Superintendent

Other Board Members:

Billy Breaux

Bliss Bujard

Aaron Natali

Building Foundations for the Future

ITEM #1

TO: Board Members
FROM: Wilfred Bourne
SUBJECT: 2019-20 General Fund Budget Revision #1
DATE: September 16, 2019

Budget revision #1 for the 2019-20 General Fund includes Revenues and Other Sources of Funds of \$344,534,479, an increase of \$135,893, and Expenditures and Other Uses of Funds of \$354,479,681, an increase of \$1,464,597 over the original budget.

Major revenue increases/<decreases> include:

- \$132,093-increase of SOWELA/Shell grant for CTE

Major expenditure increases/<decreases> include:

- <\$86,349> – decrease in CAO Dept. due to transfer of accountability expenditures to MS Dept.
- \$86,349 – increase in Middle School Dept. due to transfer of accountability expenditures from CAO Dept.
- <\$75,000> – decrease in SpEd travel-initially in GF caused by IDEA de-funding that has been reinstated by IDEA
- \$17,000 - increase due to SpEd EIS travel/supplies addition (tied to IDEA travel funding reinstatement)
- \$29,000 – increase to comply with state PPA for library expenditures
- \$27,500 – increase for computer tech supplemental salaries omitted from original budget
- \$1,458,547 – Encumbrance rollover from P/Y budget

General Fund budget revision #1 projects a current deficit of \$9,945,202 resulting in a projected unassigned fund balance of \$37,609,486 or 10.92% of projected expenditures.

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

2019-2020 General Fund Budget Summary

Original

General Fund Revenues and Other Sources	\$ 344,398,586
General Fund Expenditures and Other Uses	<u>\$ 353,015,084</u>
Excess of Revenues & Other Sources Over Expenditures & Other Uses	<u>\$ (8,616,498)</u>

Cumulative

General Fund Revenues & Other Sources	
Original	\$ 344,398,586
Add: Revision #1	\$ 135,893
Add: Revision #2	\$ -
Add: Revision #3	\$ -
General Fund Budgeted Revenues and Other Sources	<u>\$ 344,534,479</u>
General Fund Expenditures & Other Uses	
Original	\$(353,015,084)
Add: Revision #1	\$ (6,050)
Add: Encumbrances carried forward	\$ (1,458,547)
Add: Revision #2	\$ -
Add: Revision #3	\$ -
Total Expenditures and Other Uses	<u>\$(354,479,681)</u>
Excess (Deficiency) of Revenues & Other Sources Over Expenditures & Other Uses	<u>\$ (9,945,202)</u>

Analysis of General Fund Reserves

General Fund Reserves @ 7/1/19 (Projected)	<u>\$ 100,131,718</u>
Projected Result of Operations 2019-2020	<u>\$ (9,945,202)</u>
Projected General Fund Total Reserves 6/30/20	<u>\$ 90,186,516</u>
Committed for Insurance Deductibles	\$ (1,000,000)
Committed for QZAB Debt Service	\$ -
Non-Spendable Inventory	\$ (1,364,157)
Non-Spendable For Long Term Receivables	\$ -
Restricted & Committed For Grants	\$ (1,003,373)
* Restricted For Salary Enhancements-1995 S/T	\$ (26,513,232)
* Restricted For Salary Enhancements-2015 S/T	\$ (21,160,305)
Assigned for Construction and Materials & Suppli	\$ (1,219,963)
Assigned for E-Rate Funding	\$ (316,000)
Total Restrictions, Commitments & Assignments of Fund Bala	<u>\$ (52,577,030)</u>
Projected Unassigned Fund Balance 6/30/2020	<u>10.92%</u> <u>\$ 37,609,486</u>
Target Fund Balance @ 9.0% Of Projected Revenues	\$ 31,008,103
Target Fund Balance @ 8.5% Of Projected Revenues	\$ 29,285,431
Target Fund Balance @ 8.0% Of Projected Revenues	\$ 27,562,758

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

**Calcasieu Parish School Board
Summary of Changes to Budget for Budget Revision # 1
FYE 6-30-2020**

Revenues:	Source or Department Detail	Source or Department Summary
Local:		
Donations	Zone Bash donations	\$ 3,800
Misc	Sowela/Shell P-Tech teacher grant (half of cost)	132,093

Total Revenue Changes: \$ 135,893

Expenditures:		
Department:		
CAO	Zone Bash Donation Exp Budget	\$ 4,850
	Accountability department change-Move to MS	(86,349)
	Transfer to High School For Art	(2,500)
	Transfer to Alternative Prog for school allocations	<u>(2,700)</u>
Elementary Schools	Discipline and Behavior to Middle Schools	\$ 86,349
Elementary Instructional	Discipline and Behavior to Middle Schools	5,000
Middle Schools	Accountability department change-Move from CAO	<u>(2,000)</u>
	Discipline and Behavior funds transferred to Middle Schools	91,349
High Schools	Discipline and Behavior to Middle Schools	500
	Transfer to High School For Art	<u>(1,000)</u>
Trade and Industry	Discipline and Behavior to Middle Schools	
Special Education	T-shirt costs (funded by donations received in p/y)	\$ 2,700
	SpEd travel reduction-initially in GF caused by IDEA de-funding, now reinstated by IDEA	<u>(75,000)</u>
Alternate Programs	Increase from Special Ed for EIS travel/supplies (tied to IDEA travel funding reinstated)	\$ 17,000
Library Services	Transfer in from CAO for Teacher supply allocation	<u>2,700</u>
Technology	Comply with State requirements on per pupil library expenditures	19,700
	Computer Tech Salaries (omitted from original budget)	29,000
		27,500

Total Expenditure Budget Changes: \$ 6,050

Total Encumbrances rolled from prior year \$ 1,458,547

Net Budget Changes to Revenues and Expenditures : \$ (1,328,704)

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF REVENUE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2020**

Account	ITEM OR DESCRIPTION	2016-17 GENERAL FUND ACTUAL	2017-18 GENERAL FUND ACTUAL	2018-19 REVISED REVENUE BUDGET #3	2019-2020 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	2019-2020 PROPOSED BUDGET REVISION #1
LOCAL SOURCES:							
1110	Constitutional Tax (5.13 mills)	\$ 10,373,241	\$ 10,821,413	\$ 11,240,000	\$ 10,850,000	\$ -	\$ 10,850,000
1110	Maintenance/Operation Tax (12.10 mills)	24,510,521	25,524,281	26,500,000	25,550,000	-	25,550,000
1110	Contribution to Teacher Retirement	2,112,301	2,214,963	2,275,000	2,184,000	-	2,184,000
1110	Penalties and Interest on Property Taxes	53,540	44,817	33,000	15,000	-	15,000
1110	Sales and Use Tax, Penalty and Interest	99,148,741	119,170,250	101,124,650	101,342,044	-	101,342,044
1110	Sales and Use Tax Salary Enhancements	33,059,720	39,710,020	33,645,100	33,498,284	-	33,498,284
1120	Sales and Use Tax Salary Enhancements 2015	32,612,574	39,154,901	33,593,100	33,326,965	-	33,326,965
1110	Other Local Revenue	-	136,456	-	-	-	-
1110	Tuition - Summer School	86,306	107,920	100,000	100,000	-	100,000
1110	Tuition - Driver's Education	-	-	-	-	-	-
1110	Tuition - Other Programs	44,915	30,379	-	-	-	-
1110	Tuition - Other Parishes	357,070	453,235	200,000	200,000	-	200,000
1110	Bus Rental Fees	22,913	47,878	20,000	20,000	-	20,000
1110	Interest Income	262,529	1,261,977	650,000	650,000	-	650,000
1110	Income from 16th Sections	32,490	97,661	80,000	80,000	-	80,000
1110	Rental of Board Property	39,421	50,091	42,000	35,000	-	35,000
1110	Donations/Local Grants	277,369	142,158	90,476	-	3,800	3,800
1110	Judgements	-	-	-	-	-	-
1110	Tax Collection Fees	1,016,229	1,068,653	980,000	980,000	-	980,000
1110	Medicaid Reimbursement	1,027,434	1,248,265	1,550,000	750,000	-	750,000
1110	E Rate	1,871,033	721,909	500,000	500,000	-	500,000
1110	Miscellaneous Income	334,997	212,234	85,031	85,000	132,093	217,093
1110	Insurance Proceeds	33,255	42,244	-	-	-	-
1110	Judgments	-	-	-	-	-	-
1110	Insurance Proceeds	-	-	-	-	-	-
TOTAL - LOCAL SOURCES		\$ 207,276,617	\$ 242,261,705	\$ 212,708,357	\$ 210,166,293	\$ 135,893	\$ 210,302,186
STATE SOURCES:							
1110	Equalization	\$ 146,951,283	\$ 143,054,388	\$ 139,238,640	\$ 129,902,293	\$ -	\$ 129,902,293
1110	Other Unrestricted State Revenue	848,147	-	-	-	-	-
1110	Special Education	-	-	-	-	-	-
1110	Adult Education 274	-	-	-	-	-	-
1110	PIPs	118,131	107,244	120,000	100,000	-	100,000
1110	Non-Public School Transportation	-	-	-	-	-	-
1110	Non-Public Textbooks	81,568	74,719	78,848	75,000	-	75,000
1110	Other Restricted State Revenue	-	19,750	-	-	-	-
1110	State Revenue	-	-	-	-	-	-
1110	Revenue Sharing	973,644	954,736	960,000	960,000	-	960,000
1110	Salary Supplement Support	-	-	-	-	-	-
1110	State Cont Teacher Retirement	30,081	27,319	30,000	30,000	-	30,000
TOTAL-STATE SOURCES		\$ 149,002,854	\$ 144,238,156	\$ 140,427,488	\$ 131,067,293	\$ -	\$ 131,067,293
FEDERAL SOURCES:							
1110	Impact Aid	\$ -	\$ 378,625	\$ -	\$ -	\$ -	\$ -
1110	ROTC Funding	130,076	134,978	115,000	115,000	-	115,000
1110	EPA- Clean Diesel Bus Rebate Program	200,000	-	-	-	-	-
TOTAL - FEDERAL SOURCES		\$ 330,076	\$ 513,603	\$ 115,000	\$ 115,000	\$ -	\$ 115,000

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF REVENUE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2020

Account	ITEM OR DESCRIPTION	2016-17 GENERAL FUND ACTUAL	2017-18 GENERAL FUND ACTUAL	2018-19 REVISED REVENUE BUDGET #3	2019-2020 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	2019-2020 PROPOSED BUDGET REVISION #1
	OTHER SOURCES:						
1110	Indirect Costs	\$ 1,355,517	\$ 1,480,039	\$ 1,100,000	\$ 1,100,000	\$ -	\$ 1,100,000
1110	Transfers In	291,256	4,114,650	1,913,746	1,920,000	-	1,920,000
1110	Transfers In: Tuition - Extended Day	-	-	-	-	-	-
1110	Sale of Fixed Assets	20,518	39,985	20,000	30,000	-	30,000
1110	Other Loan Proceeds -	-	-	-	-	-	-
1110	Sale of Surplus	-	-	-	-	-	-
1110	Lost/Damaged Textbooks	-	-	-	-	-	-
1110	Proceeds from bond sale	-	-	-	-	-	-
	TOTAL - OTHER SOURCES	\$ 1,667,291	\$ 5,634,674	\$ 3,033,746	\$ 3,050,000	\$ -	\$ 3,050,000
	TOTAL REVENUES AND OTHER SOURCES	\$ 358,276,838	\$ 392,648,137	\$ 356,284,591	\$ 344,398,586	\$ 135,893	\$ 344,534,479

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET
SUMMARY OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2020**

Account	Description	2016-2017	2017-18	2018-2019	2019-2020	2019-2020		
		GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET	PROPOSED BUDGET		
					ENCUMBRANCES ROLLED	TRANSFERS AND ADJUSTMENTS		
AA	Total Board	\$ 451,225	\$ 529,947	\$ 542,700	\$ 521,700	\$ -	\$ -	\$ 521,700
AB	Total Superintendent	\$ 297,945	\$ 406,527	\$ 401,830	\$ 394,192	\$ -	\$ -	\$ 394,192
AC	Total Internal Audit	\$ 376,088	\$ 383,656	\$ 393,336	\$ 379,450	\$ -	\$ -	\$ 379,450
AD	Total Curriculum & Instruction	\$ 7,443,427	\$ 7,323,389	\$ 8,357,466	\$ 8,339,109	\$ 39,257	\$ (86,699)	\$ 8,291,667
AE	Total Elementary	\$ 51,751,986	\$ 53,619,946	\$ 53,413,775	\$ 49,835,065	\$ 4,300	\$ (1,000)	\$ 49,838,365
AF	Total Elementary Instructional	\$ 682,043	\$ 739,875	\$ 761,887	\$ 764,668	\$ -	\$ (1,000)	\$ 763,668
AG	Total Middle School	\$ 26,920,323	\$ 27,344,377	\$ 28,370,684	\$ 26,271,586	\$ -	\$ 91,349	\$ 26,362,935
AH	Total High Schools	\$ 43,774,020	\$ 47,115,595	\$ 47,394,560	\$ 44,009,541	\$ -	\$ 500	\$ 44,010,041
AI	Total Vocational Education	\$ 1,472,035	\$ 1,706,787	\$ 2,365,818	\$ 1,616,138	\$ 14,407	\$ (1,000)	\$ 1,629,545
EC	Total Early Childhood	\$ 67,635	\$ 142,277	\$ 162,931	\$ 162,500	\$ -	\$ -	\$ 162,500
AK	Total Special Education	\$ 27,716,264	\$ 28,645,575	\$ 30,881,546	\$ 28,886,756	\$ -	\$ (72,300)	\$ 28,814,456
AL	Total Adv. Studies-Gift/Talent/Adv Pl.	\$ 3,185,563	\$ 3,263,133	\$ 3,722,361	\$ 3,466,451	\$ 2,421	\$ -	\$ 3,468,872
AP	Total Alternative Programs	\$ 1,784,934	\$ 1,782,624	\$ 1,593,725	\$ 1,428,936	\$ -	\$ 19,700	\$ 1,448,636
AR	Total Pupil Appraisal	\$ 3,425,323	\$ 3,466,724	\$ 3,242,018	\$ 2,968,162	\$ -	\$ -	\$ 2,968,162
AS	Total Speech/Lang Therapy	\$ 3,102,707	\$ 3,858,267	\$ 4,332,286	\$ 3,732,018	\$ -	\$ -	\$ 3,732,018
AT	Total Child Welfare & Attendance	\$ 753,011	\$ 798,394	\$ 950,427	\$ 945,373	\$ -	\$ -	\$ 945,373
AU	Total Nursing	\$ 1,690,772	\$ 1,816,178	\$ 2,032,780	\$ 1,991,549	\$ -	\$ -	\$ 1,991,549
AV	Total Testing	\$ 688,163	\$ 707,486	\$ 892,814	\$ 829,511	\$ -	\$ -	\$ 829,511
AW	Total Library & Media Services	\$ 1,208,404	\$ 1,223,061	\$ 1,212,073	\$ 1,182,438	\$ -	\$ 29,000	\$ 1,211,438
AX	Total Print Shop	\$ 483,131	\$ 605,709	\$ 695,571	\$ 618,104	\$ -	\$ -	\$ 618,104
BA	Total Personnel	\$ 810,040	\$ 841,470	\$ 883,824	\$ 843,655	\$ -	\$ -	\$ 843,655
BB	Total Finance	\$ 144,553	\$ 149,374	\$ 148,594	\$ 143,494	\$ -	\$ -	\$ 143,494

Summary of Expenditures by Department

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET
SUMMARY OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2020**

Account	Description	2016-2017 GENERAL FUND ACTUAL	2017-18 GENERAL FUND ACTUAL	2018-2019 APPROVED BUDGET REVISION #3	2019-2020 ORIGINAL APPROVED BUDGET	ROLLED ENCUMBRANCES	TRANSFERS AND ADJUSTMENTS	2019-2020 PROPOSED BUDGET	REVISION #1
BC	Total Accounting / Purchasing	\$ 498,066	\$ 517,703	\$ 536,298	\$ 510,498	\$ -	\$ -	\$ 510,498	
BD	Total Accounts Payable	\$ 187,739	\$ 177,321	\$ 191,116	\$ 181,581	\$ -	\$ -	\$ 181,581	
BE	Total Payroll	\$ 238,457	\$ 259,706	\$ 319,768	\$ 220,046	\$ -	\$ -	\$ 220,046	
BF	Total Risk Management/Insurance	\$ 6,676,973	\$ 6,973,709	\$ 8,220,807	\$ 8,147,122	\$ -	\$ -	\$ 8,147,122	
BG	Total Data Processing	\$ 1,474,497	\$ 1,427,422	\$ 1,964,164	\$ 1,865,353	\$ -	\$ -	\$ 1,865,353	
BH	Total Technology	\$ 5,277,194	\$ 4,721,966	\$ 5,120,819	\$ 4,576,648	\$ 363,230	\$ 27,500	\$ 4,967,378	
BI	Total Sales Tax	\$ 1,520,837	\$ 1,607,515	\$ 2,046,775	\$ 1,841,032	\$ -	\$ -	\$ 1,841,032	
BJ	Total Warehouse & Textbooks	\$ 1,989,698	\$ 2,470,804	\$ 3,700,972	\$ 2,791,855	\$ 143,295	\$ -	\$ 2,935,150	
BK	Total Transportation	\$ 13,019,022	\$ 14,973,149	\$ 16,430,497	\$ 14,787,018	\$ -	\$ -	\$ 14,787,018	
BL	Total Maintenance	\$ 21,065,598	\$ 21,884,768	\$ 22,150,164	\$ 20,061,251	\$ 845,179	\$ -	\$ 20,906,430	
BM	Total Planning & Construction	\$ 291,140	\$ 340,421	\$ 580,211	\$ 401,949	\$ 46,458	\$ -	\$ 448,407	
BN	Total Debt Service on GO Bonds	\$ 338,613	\$ -	\$ 1,913,746	\$ 1,913,746	\$ -	\$ -	\$ 1,913,746	
BP	Total Utilities	\$ 8,282,270	\$ 8,672,659	\$ 9,446,000	\$ 9,541,000	\$ -	\$ -	\$ 9,541,000	
BR	Total Employee Benefits	\$ 84,134,744	\$ 90,044,356	\$ 90,067,394	\$ 87,685,589	\$ -	\$ -	\$ 87,685,589	
BS	Total School Lunch Support	\$ 1,200,000	\$ 1,430,723	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000	
GX	Total Other Misc Grants	\$ 513,890	\$ 637,009	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Other Uses	\$ 13,184,964	\$ 47,176,922	\$ 17,961,582	\$ 17,960,000	\$ -	\$ -	\$ 17,960,000	
	Grand Total Expenditures	\$ 338,103,294	\$ 389,786,525	\$ 374,603,319	\$ 353,015,084	\$ 1,458,547	\$ 6,050	\$ 354,479,681	

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2020**

Account	Description	2016-2017 GENERAL FUND ACTUAL	2017-18 GENERAL FUND ACTUAL	2018-2019 APPROVED BUDGET REVISION #3	2019-2020 ORIGINAL APPROVED BUDGET	ENCUMBRANCES ROLLED	TRANSFERS AND ADJUSTMENTS	2019-2020 PROPOSED BUDGET	REVISION #1
Board									
<i>Board of Education Services</i>									
<i>Salaries</i>									
11102311AA000000	611111 Gen Admin Board - Per Diem	\$ 144,400	\$ 145,200	\$ 145,200	\$ 145,200	\$ -	\$ -	\$ 145,200	
<i>Purchased Professional Services</i>									
11102311AA000000	632015 Gen Admin Board Contract Services	-	-	2,000	2,000	-	-	2,000	
11102311AA000000	633211 Gen Admin Board Legal Fees	117,118	134,287	146,000	125,000	-	-	125,000	2,000
11102311AA000000	633311 Gen Admin Board Audit Fee	95,725	121,750	149,000	149,000	-	-	149,000	149,000
11102311AA000000	633911 Gen Admin Board Appraisal & Real Estat	-	-	2,500	2,500	-	-	2,500	2,500
11102311AA000000	633921 Gen Admin Board Policy Manual	9,200	9,400	8,000	8,000	-	-	8,000	8,000
<i>Purchased Other Services</i>									
11102311AA000000	654011 Gen Admin Board Advertising	7,894	14,740	10,000	10,000	-	-	10,000	10,000
11102311AA000000	658211 Gen Admin Board Travel - Board	8,323	8,643	15,000	15,000	-	-	15,000	15,000
<i>Supplies Purchased</i>									
11102311AA000000	661001 Gen Admin Board Supplies Board	2,280	1,084	6,500	6,500	-	-	6,500	6,500
<i>Miscellaneous</i>									
11102311AA000000	681011 Gen Admin Board Dues - LSBA/ITEE/NSI	21,818	23,627	22,500	22,500	-	-	22,500	22,500
<i>Purchased Services</i>									
11102314AA000000	631611 Gen Admin Board Election Costs	-	24,909	-	-	-	-	-	-
<i>Warehousing and Distribution Services</i>									
11102530AA000000	632015 Gen Admin Board Fees-Record Storage	44,467	46,307	36,000	36,000	-	-	36,000	36,000
AA	Total Board	\$ 451,225	\$ 529,947	\$ 542,700	\$ 521,700	\$ -	\$ -	\$ 521,700	\$ 521,700
Superintendent									
<i>Office of Superintendent Services</i>									
11102321AB000000	611112 Salary - Superintendent	\$ 165,250	\$ 172,850	\$ 173,000	\$ 170,000	\$ -	\$ -	\$ 170,000	170,000
11102321AB000000	611112 Auto Allowance - Superintendent	10,800	10,800	10,800	10,800	-	-	10,800	10,800
11102321AB000000	611411 Salary - Secretary	40,961	41,961	42,061	39,961	-	-	39,961	39,961
11102321AB000000	632015 Contracted Services	-	92,789	75,000	75,000	-	-	75,000	75,000
11102321AB000000	644212 Copier Lease	3,427	6,777	5,000	5,000	-	-	5,000	5,000
11102321AB000000	653051 Communications-Postage	422	395	600	600	-	-	600	600
11102321AB000000	658211 Travel	1,774	1,269	5,000	5,000	-	-	5,000	5,000
11102321AB000000	661001 Supplies Office Superintendent	10,167	8,551	2,000	2,000	-	-	2,000	2,000
11102321AB000000	661501 Tech Supplies	-	-	-	-	-	700	-	700
11102321AB000000	662611 Auto Fuel	-	-	3,500	3,500	-	-	3,500	3,500
11102321AB000000	681011 Dues & Subscriptions	817	1,221	2,200	2,200	-	-	2,200	2,200
<i>Public Information Services</i>									
11102823AB000000	611124 Salary - Public Information Officer	55,135	56,968	57,669	55,131	-	-	55,131	55,131
11102823AB000000	643011 R/M of Equipment	-	-	3,000	3,000	-	(700)	2,300	2,300
11102823AB000000	654011 Advertising	6,635	6,164	12,000	12,000	-	-	12,000	12,000
11102823AB000000	655011 Printing-Binding: Share/Annual Report	-	70	3,000	3,000	-	-	3,000	3,000

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2020**

Account	Description	2016-2017	2017-18	2018-2019	2019-2020	ENCUMBRANCES	ADJUSTMENTS	2019-2020
		GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			
11102823AB000000	Travel	2,055	3,184	3,000	3,000	-	-	3,000
11102823AB000000	Supplies - Public Information Services	203	2,918	3,000	3,000	-	-	3,000
11102823AB000000	PIO Tech Supplies	300	-	1,000	1,000	-	-	1,000
11102823AB000000	Dues & Subscriptions	-	610	-	-	-	-	-
AB	Total Superintendent	\$ 297,945	\$ 406,527	\$ 401,830	\$ 394,192	\$ -	\$ -	\$ 394,192
11102510AC000000	Internal Audit							
11102516AC000000	Internal Audit Services							
611411	Salary - Clerical	30,166	31,166	31,266	29,166	-	-	29,166
611116	Salary - Internal Auditor	91,193	92,593	92,743	89,743	-	-	89,743
611812	Salary - Auditors	237,215	243,902	248,647	237,961	-	-	237,961
653024	Communications Online Subscriptions	7,130	7,130	9,000	13,700	-	-	13,700
653051	Communications - Postage	35	32	80	80	-	-	80
658211	Travel	2,839	1,561	3,000	1,000	-	-	1,000
661001	Supplies Office Internal Audit	775	906	800	800	-	-	800
661025	Supplies Internal Audit	4,768	4,958	5,200	5,200	-	-	5,200
661501	Tech Supplies Internal Audit	1,967	1,408	2,600	1,800	-	-	1,800
AC	Total Internal Audit	\$ 376,088	\$ 383,656	\$ 393,336	\$ 379,450	\$ -	\$ -	\$ 379,450

Account	Description	2016-2017	2017-18	2018-2019	2019-2020	ENCUMBRANCES	ADJUSTMENTS	2019-2020
		GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			
11101110AD000000	Curriculum and Instruction							
11101110AD000000	Regular Instruction Programs							
611214	Salary - Librarians	-	4,097	-	-	-	-	-
612311	Teacher Substitutes Day-By-Day	4,788,849	4,337,285	4,800,640	4,800,000	-	-	4,800,000
612411	Non-teacher Substitutes	299,509	345,212	300,000	300,000	-	-	300,000
632011	C/S Stem	-	-	9,000	9,000	-	-	9,000
632015	Contracted Services	7,650	8,700	-	-	-	3,800	3,800
661001	Supplies (R3)	-	-	-	-	-	1,050	1,050
661021	Supplies Instructional	320,832	280,851	240,000	240,000	-	-	240,000
661021	Supplies Instructional STEM	-	-	-	3,200	-	-	3,200
661024	Supplies Classroom	425,882	432,562	745,000	745,000	38,128	(2,700)	780,428
661024	Supplies Classroom - STEM Program	-	5,486	-	-	-	-	-
661124	Supplies School Desks/Furniture	81,967	56,825	68,000	68,000	-	-	68,000
661124	Supplies School Desks/Furniture STEM	-	-	756	756	-	-	756
661501	Supplies Instructional Technology	42,090	21,925	25,000	25,000	-	-	25,000
661501	Tech Supplies Classroom - STEM Progra	-	72,939	-	-	-	-	-
681011	AdvanceED	47,850	52,200	50,000	50,000	-	(10,800)	39,200
11101460AD000000	After School Programs							
611239	Academic Support Supplements	7,943	7,238	-	-	-	-	-
11101470AD000000	Summer School Programs							
611211	Summer School Salaries Teachers	76,733	96,479	100,000	100,000	-	-	100,000
11101490AD000000	Other Instructional Programs							
632011	Contracted Services - 4H Program Svcs	3,000	3,000	3,000	3,000	-	-	3,000
	Counseling Svcs- Positive Connections							

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2020**

Account	Description	2016-2017 GENERAL FUND ACTUAL	2017-18 GENERAL FUND ACTUAL	2018-2019 APPROVED BUDGET REVISION #3	2019-2020 ORIGINAL APPROVED BUDGET	ENCUMBRANCES ROLLED	TRANSFERS AND ADJUSTMENTS	2019-2020 PROPOSED BUDGET REVISION #1
11102122AD000000	Summer Sch Counselors	875	-	-	-	-	-	-
	<i>Ed Diagnostician Services</i>							
	<i>Improvement of Instructional Services - Other Educational Programs</i>							
61141Z	Salary - Clerical: R3 Zone	-	-	24,135	23,279	-	-	23,279
611117	Salary - Supervisors: Grants also Schl Ev	168,268	171,612	172,836	167,760	-	-	167,760
	<i>Instruction and Curriculum Development Services</i>							
611411	Salary - Grant Clerical/ Accountability Cle	52,558	52,123	59,649	61,476	-	-	61,476
611414	Salary - Teacher Academy Clerical	-	11,539	4,000	4,000	-	-	4,000
611416	Accountability Clerical Supplements	713	985	-	1,000	-	(1,000)	-
611914	Salary - Accountability	74,068	75,712	76,105	73,349	-	(73,349)	-
632011	NTA Contracted Services Mentor Training	3,000	-	40,000	40,000	-	-	40,000
643011	R/M Grants	432	216	400	400	-	-	400
658211	Travel Grants	4,415	4,975	4,500	4,500	-	-	4,500
658214	Travel Accountability	1,616	472	6,500	6,500	-	(6,500)	-
658216	Travel Other Inst Staff	504	-	7,000	7,000	-	-	7,000
661001	Supplies Transition to Teaching	83	26	-	-	-	-	-
661011	Supplies-Grants	841	1,338	1,500	1,500	-	-	1,500
661104	Supplies Accountability	42	395	4,456	3,500	-	(3,500)	-
661501	Tech Supplies Instructional Staff-Grants	1,595	2,487	3,080	3,080	-	-	3,080
661504	Tech Supplies Accountability	561	1,763	4,500	4,500	-	(4,500)	-
681011	Dues and Fees	218	223	-	-	-	-	-
	<i>Instructional Staff Training Regular Education</i>							
611414	NTA Clerical	7,180	844	10,000	10,000	-	-	10,000
612311	New Teacher Academy Subs	-	-	58,000	58,000	-	-	58,000
615012	Stipends New Teacher Training	17,625	4,364	15,500	15,500	-	-	15,500
615013	Other Reg Instr Staff Stipends	38,762	59,710	10,000	10,000	-	-	10,000
632011	Contracted Services NTA	-	14,591	-	-	-	-	-
644214	Leases Copiers	1,392	1,392	2,000	2,000	-	-	2,000
653024	Online Subscriptions	13,416	14,323	20,000	20,000	-	6,500	26,500
658212	Travel	5,301	2,389	10,000	10,000	-	-	10,000
661001	NTA Supplies	-	13,294	18,200	20,500	-	-	20,500
661001	Instr Staff Training Supplies	20,642	4,051	6,000	6,000	-	-	6,000
661501	NTA Tech Supplies	8,303	16,414	9,000	9,000	-	-	9,000
664211	Books/References	14,074	19,819	22,300	20,000	-	-	20,000
	<i>Office of Assistant Superintendent Services</i>							
611114	Salary - Chief Academic Officer	101,979	103,379	103,529	100,529	-	-	100,529
611411	Salary - Clerical	32,466	33,466	33,566	31,466	-	-	31,466
644113	Bldg Facility Rental	575	-	-	-	-	-	-
653051	Communications-Postage	4,240	4,561	8,000	8,000	-	-	8,000
655011	Printing	7,980	19,342	25,000	25,000	-	-	25,000
658211	Travel Associate Superintendent	2,502	2,948	3,000	4,000	-	-	4,000
661001	Supplies Office	975	949	4,000	4,000	1,129	-	5,129
661501	Supplies Technology	302	697	2,000	2,000	-	4,300	6,300

Detail of Expenditures by Department
Page 3 of 35

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2020**

Account	Description	2016-2017 GENERAL FUND ACTUAL	2017-18 GENERAL FUND ACTUAL	2018-2019 APPROVED BUDGET REVISION #3	2019-2020 ORIGINAL APPROVED BUDGET	ENCUMBRANCES ROLLED	TRANSFERS AND ADJUSTMENTS	2019-2020 PROPOSED BUDGET REVISION #1
11102400AD000000	School Administrative Services							
611411	School Clerical	8,401	8,160	-	-	-	-	-
659011	Other Purchased Services	2,450	-	-	-	-	-	-
661001	Supplies Sch Admin Non-Instructional	15,732	-	20,000	20,000	-	-	20,000
673001	School Equipment Non-Instructional	-	-	10,000	-	-	-	-
611121	Summer School Salaries Principals	25,432	38,814	25,000	25,000	-	-	25,000
611123	Summer School Salaries/Supplements	12,721	-	15,000	15,000	-	-	15,000
611931	Other Staff Instr Salaries/Supplements	-	13,293	-	-	-	-	-
11102290AD000000	Warehouse and Distribution Services							
661001	Supplies Mail	-	-	200	200	-	-	200
11102530AD000000	Operation and Maintenance of Plant Services							
632015	Contracted Services- Canines	-	-	14,000	14,000	-	-	14,000
659016	Resource Officers	678,883	887,923	1,153,114	1,153,114	-	-	1,153,114
689011	Community Service Operations	10,000	10,000	10,000	10,000	-	-	10,000
AD	Calcasieu Arts & Humanities Council	7,443,427	7,323,389	8,357,466	8,339,109	39,257	(86,699)	8,291,667
	Total Curriculum & Instruction	\$	\$	\$	\$	\$	\$	\$

Account	Description	2016-2017 GENERAL FUND ACTUAL	2017-18 GENERAL FUND ACTUAL	2018-2019 APPROVED BUDGET REVISION #3	2019-2020 ORIGINAL APPROVED BUDGET	ENCUMBRANCES ROLLED	TRANSFERS AND ADJUSTMENTS	2019-2020 PROPOSED BUDGET REVISION #1
11101105AE000000	Elementary							
1110110AE000000	Regular Instruction Programs							
611211	Salaries	5,561,443	5,925,829	5,395,558	5,059,850	-	-	5,059,850
611211	Salary - Kindergarten Teachers	32,161,194	33,535,765	34,462,849	31,863,131	-	-	31,863,131
611511	Salary - Classroom Aides	614	23,757	32,160	33,795	-	-	33,795
658223	Purchased Other Services	4,128	2,972	2,500	2,500	-	-	2,500
661026	Travel - Teachers	5,253	9,377	35,000	10,000	-	-	10,000
661526	Supplies Purchases	20,052	19,676	30,000	20,000	3,440	-	23,440
611211	Tech Supplies K - 5	13,925	13,404	14,000	14,000	-	-	14,000
611511	Other Instructional Programs - Co-Curricular Activities	2,517	-	-	-	-	-	-
611213	Teacher Salaries-Extracurricular Supplern	136,800	140,212	136,755	130,000	-	-	130,000
611511	After School Programs	20,066	21,520	22,869	17,658	-	-	17,658
611211	Aides	1,484,937	1,501,969	1,417,806	1,340,591	-	-	1,340,591
611511	Other Instructional Programs -Alternative School Programs	24,871	50,257	66,799	66,079	-	-	66,079
658211	Salaries ISI Aides	9,191	9,531	16,000	16,000	-	-	16,000
1211	Other Instructional Programs	1,174,568	563,105	140,471	100,122	-	-	100,122
611511	CODOFIL Teacher Salaries	11,771	168,865	33,749	34,076	-	-	34,076
611511	ESL Aides							
611511	CODOFIL Travel							
611511	Special Programs - Pre-K							
611511	1211							
611511	Salary - Preschool Aides							
611511	Guidance Services							

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, BUDGET DEVELOPMENT WORKSHEET
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2020**

Account	Description	2016-2017		2017-18		2018-2019		2019-2020		2019-2020	
		GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	APPROVED BUDGET REVISION #3	ORIGINAL BUDGET APPROVED	ENCUMBRANCES ROLLED	TRANSFERS AND ADJUSTMENTS	PROPOSED BUDGET REVISION #1		
11102122AE000000	Salary - Counselors Elementary	2,196,761	2,299,867	2,187,302	2,152,033	-	-	2,152,033	-	-	2,152,033
	<i>Improvement of Instructional Services - Regular Education Programs</i>										
611115	Salary - Administrative Directors	95,753	97,153	97,303	94,303	-	-	94,303	-	-	94,303
611411	Salary - Secretaries Administrative Direct	57,471	59,883	60,500	56,742	-	-	56,742	-	-	56,742
644212	Eq Lease Copier	4,263	4,263	10,000	10,000	-	-	10,000	-	-	10,000
653021	Communications Admin Telephone Cost	208	242	-	-	-	-	-	-	-	-
681011	Dues and Fees	-	89	1,000	1,000	-	-	1,000	-	-	1,000
611411	Salary - Clerical	-	-	9,190	23,474	-	-	23,474	-	-	23,474
	<i>Instruction and Curriculum Development Services</i>										
611361	Salaries/Supplements Elementary Progra	46,382	14,810	22,000	50,000	-	-	50,000	-	-	50,000
611411	Salaries - Clerical Instructional Staff	-	-	3,000	-	-	-	-	-	-	-
632013	Purchased Services	-	-	2,000	7,000	-	-	7,000	-	-	7,000
643011	Repair & Upkeep of Equipment	202	-	3,000	3,000	-	-	3,000	-	-	3,000
658211	Travel Elementary Teachers	76	13,274	12,000	36,000	-	-	36,000	-	-	36,000
658212	Travel - Supervisors & Consultants	1,575	2,102	-	-	-	-	-	-	-	-
658213	Travel - Administrative Directors	376	-	4,000	4,000	-	-	4,000	-	-	4,000
661025	Supplies Elementary	11,760	8,166	15,000	9,000	-	-	9,000	-	(1,000)	8,000
661101	Supplies Office (Adm. Director)	6,176	1,989	6,000	6,000	-	-	6,000	-	-	6,000
661501	Supplies Admin Tech Other	2,097	2,544	7,000	2,000	-	-	2,000	860	-	2,860
661525	Tech Supplies Elementary	-	2,938	-	-	-	-	-	-	-	-
664211	Books Elementary	350	1,664	10,000	2,000	-	-	2,000	-	-	2,000
	<i>Instructional Staff Training Services</i>										
644113	Rental of Bldgs	-	10,000	20,000	10,000	-	-	10,000	-	-	10,000
	<i>Library and Media Services</i>										
611214	Salary - Librarians	1,872,364	1,888,119	1,904,494	1,774,535	-	-	1,774,535	-	-	1,774,535
	<i>School Administrative Services</i>										
611411	Salary - School Secretaries	1,548,816	1,608,437	1,626,971	1,501,996	-	-	1,501,996	-	-	1,501,996
661101	Supplies Office - Principals	38,082	35,959	40,000	40,000	-	-	40,000	-	-	40,000
661525	Tech Supplies Principals	19,987	17,893	20,000	20,000	-	-	20,000	-	-	20,000
611121	Salary - Principals	2,733,971	2,866,441	2,703,775	2,666,157	-	-	2,666,157	-	-	2,666,157
611123	Salary - Assistant Principals	2,483,987	2,697,872	2,842,724	2,658,023	-	-	2,658,023	-	-	2,658,023
	Total Elementary	\$ 51,751,986	\$ 53,619,946	\$ 53,413,775	\$ 49,835,065	\$ 4,300	\$ (1,000)	\$ 49,838,365			

Elementary - Instructional		Regular Instruction Programs		Other Instructional Programs	
653024	Online subscriptions	\$ 525	\$ 990	\$ 1,000	\$ 1,000
661026	Supplies - K thru 5	23,308	24,330	44,925	24,425
661027	Supplies - Remediation	1,468	-	500	10,000
661031	Supplies Kindergarten Testing	3,412	-	12,000	8,000
661526	Tech Supplies K-5	24,180	18,500	10,000	25,000
611213	Remediation Teachers	-	2,580	-	-
611513	Supplements - Learning Interventionists/1	130,726	189,593	180,000	200,000
	<i>Improvement of Instructional Services - Regular Education Programs</i>				
611116	Salary Instr Director	93,670	Expenditures by Department	-	-
		Detail of		-	-