



TO: Members, Calcasieu Parish School Board

FROM: Wilfred Bourne, Chief Financial Officer

DATE: January 30, 2024

RE: Budget/Fiscal Management Committee Meeting

Rev. Desmond Wallace, Chairman, has called a Budget/Fiscal Management Committee Meeting for **Tuesday, January 30, 2024**, at 5:00 p.m. in the Board Room at 3310 Broad Street, Lake Charles, Louisiana.

### **AGENDA**

Prayer and Pledge of Allegiance  
Roll Call

- 1) Regions Bank Agreement
- 2) Real-estate/Riverboat Fund
- 3) School Audits

#### Budget/Fiscal Management:

Rev. Desmond Wallace, Chair  
Phyllis Ayo  
Billy Breaux  
Glenda Gay  
Tony O'Banion

Russell Castille, Vice Chair  
Patrick Pichon  
Dean Roberts  
Dr. Betty Washington

#### Other Board Members:

Shawn Baumgarten  
Mary Fontenot  
Damon Hardesty

Karen Hardy-McReynolds  
Aaron Natali  
Eric Tarver

*Building Foundations for the Future*

## ITEM #1

TO: Board Members  
FROM: Wilfred Bourne  
SUBJECT: Regions Bank Virtual Card Vendor Payment Program Agreement  
DATE: January 19, 2024

Staff has been in discussions with Regions Bank regarding enrolling in a program designed to use a “virtual” credit card to pay certain vendors instead of paper checks. Among the advantages of using this service is reduction in fraud risk associated with paper checks and CPSB will receive monetary rebates connected with use of the virtual card. The rebate feature is similar to those of credit cards used by individuals. The more vendors that enroll and elect to use this form of payment from the CPSB, the higher our rebates will be.

The process basically works with the CPSB creating an electronic vendor payment file that is transmitted to Regions who in turn creates a “virtual credit card” payment to each vendor on our behalf thus we are paying with a credit card. Thirty to forty-five days later, Regions drafts our bank account to cover those virtual credit card payments. This also allows us to hold our money for a longer period of time to earn extra interest in our account. At no time are any actual credit cards used.

Staff has spent considerable time discussing the program and learning what potential changes would have to be made to software and internal departmental procedures to implement use of the virtual card system. Our A/P software requires one change to allow selection of the payment method for a vendor to be “virtual” instead of “check”. Additional monthly reconciling procedures will have to be done in the accounting department for the virtual card payments. Reports downloadable from Regions bank will facilitate that process.

After providing historical vendor payment data to Regions Bank to analyze the potential for virtual card usage by vendors and potential rebates, it’s possible we could have utilization for the virtual payment option by up to 300 vendors and potential rebates to the CPSB of around \$284,000 over a 3 year period. This is based on our annual spend with these vendors and Regions knowledge that many these vendors participate in this type of program with other clients of



theirs. Regions also implements a marketing program to recruit our vendors to utilize the program.

Attached is an overview of the program from Regions Bank.

Also attached is an agreement authorizing the C.F.O. to sign on behalf of the board to enter into what is essentially short-term borrowing each month (30 days) so that we can facilitate utilizing the program.

Action required:

Authorize Chief Financial Officer to sign all documents associated with entering into virtual card vendor payment program with Regions Bank.

# Regions Intersect Overview



## Commercial Card: Accounts Payable Automation

---

### **REGIONS ACCOUNTS PAYABLE SOLUTIONS**

Regions Intersect is designed to simplify your accounts payable process with a fully automated payment process. From Vendor Enrollment all the way through Reconciliation, the Regions card program can minimize the time your organization spends on Accounts Payable. Regions Accounts Payable solutions enhance your A/P process by issuing single use virtual card accounts to your suppliers, which accelerates the payment process and reduces exposure to fraud.

Regions Intersect also expands Commercial Card program services that are available to you. Both push and pull payment options are supported, and vendor enrollment is managed on your behalf by Regions as an integral component of Accounts Payable setup.

# Commercial Card: Accounts Payable Automation

## Streamline Accounts Payable

Regions Intersect increases efficiencies in the Accounts Payable process

- ✓ Vendors enrolled on your behalf
- ✓ Multiple submission and payment options
- ✓ Integrate data directly into your accounting systems
- ✓ 'Report Wizard' – can build ad-hoc reports for specific needs and schedule to run and be delivered automatically
- ✓ All Intersect<sup>SM</sup> functionality available from a laptop/ PC is also available through your Smart Phone.

## Increased Acceptance & Fraud Protection

Single Use Ghost Accounts (SUGA) / Virtual Cards reduce fraud and have become a much more accepted form of making Commercial Payments

- ✓ The vendor doesn't store the account number – reduces risk that the account could be compromised
- ✓ Credit limits established are equal to a single, approved invoice amount
- ✓ Even if the account is compromised it can only be used once

## Lower Processing Costs / Reduced losses

Regions Commercial Card helps reduce overall costs

- ✓ Reduction in check payments and the associated costs
- ✓ Maximize revenue sharing Regions
- ✓ Reduced exposure

### Average Cost per Transaction -- across all Industries

Paper checks	\$7.15
ACH	\$4.72
Wire Transfer	\$9.86
Commercial Card	\$3.96

\* Aberdeen Group Study, 2012

## Online Management

Regions Intersect allows you to manage merchant payments

### Manage Merchants / Merchant Logs

- ✓ Merchant Payment Types (assign at vendor level)
- ✓ MCC Group – restricts virtual card to vendors MCC Code
- ✓ Limit # of attempts to retrieve virtual card information
- ✓ Set expiration limits and resend notifications





\*DOC3050305224303691760001081645000000\*

### GOVERNMENTAL CERTIFICATE

<b>Principal</b> \$1,500,000.00	<b>Loan Date</b> 08-21-2023	<b>Maturity</b> 12-15-2049	<b>Bank/App</b> 052	<b>Loan No</b> 24303691760001081645	<b>Account</b> 2430369176	<b>Officer</b> X5QM3
References in the shaded area are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "*****" has been omitted due to text length limitations.						

**Entity:** CALCASIEU PARISH SCHOOL BOARD  
3310 BROAD ST  
LAKE CHARLES, LA 70615

**Lender:** Regions Bank  
RIVERCHASE DPO PORTFOLIO ADMINISTRATION  
2050 PARKWAY OFFICE CIRCLE  
BIRMINGHAM, AL 35244

**I, THE UNDERSIGNED, DO HEREBY CERTIFY THAT:**

**THE ENTITY'S EXISTENCE.** The complete and correct name of the governmental entity is CALCASIEU PARISH SCHOOL BOARD ("Entity"). The Entity is a governmental entity which is, and at all times shall be, duly organized, validly existing, and in good standing under and by virtue of the laws and regulations of the State of Louisiana. The Entity has the full power and authority to own its properties and to transact the business and activities in which it is presently engaged or presently proposes to engage. The Entity maintains an office at 3310 BROAD ST, LAKE CHARLES, LA 70615. The Entity shall do all things necessary to preserve and to keep in full force and effect its existence, rights and privileges, and shall comply with all regulations, rules, ordinances, statutes, orders and decrees of the Entity and any other governmental or quasi-governmental authority or court applicable to the Entity and the Entity's business activities.

**CERTIFICATES ADOPTED.** At a meeting of the appropriate governing body of the Entity, duly called and held on \_\_\_\_\_, at which a quorum was present and voting, or by other duly authorized action in lieu of a meeting, the resolutions set forth in this Certificate were adopted.

**OFFICIAL.** The following named person is an Official of CALCASIEU PARISH SCHOOL BOARD:

<u>NAMES</u>	<u>TITLES</u>	<u>AUTHORIZED</u>	<u>ACTUAL SIGNATURES</u>
WILFRED R BOURNE JR	Chief Financial Officer	Y X	(Seal)

**ACTIONS AUTHORIZED.** The authorized person listed above may enter into any agreements of any nature with Lender, and those agreements will bind the Entity. Specifically, but without limitation, the authorized person is authorized, empowered, and directed to do the following for and on behalf of the Entity:

**Borrow Money.** To borrow, as a cosigner or otherwise, from time to time from Lender, on such terms as may be agreed upon between the Entity and Lender, such sum or sums of money as in his or her judgment should be borrowed, without limitation.

**Execute Notes.** To execute and deliver to Lender the promissory note or notes, or other evidence of the Entity's credit accommodations, on Lender's forms, at such rates of interest and on such terms as may be agreed upon, evidencing the sums of money so borrowed or any of the Entity's indebtedness to Lender, and also to execute and deliver to Lender one or more renewals, extensions, modifications, refinancings, consolidations, or substitutions for one or more of the notes, any portion of the notes, or any other evidence of credit accommodations.

**Grant Security.** To mortgage, pledge, transfer, endorse, hypothecate, or otherwise encumber and deliver to Lender any property now or hereafter belonging to the Entity or in which the Entity now or hereafter may have an interest, including without limitation all of the Entity's real property and all of the Entity's personal property (tangible or intangible), as security for the payment of any loans or credit accommodations so obtained, any promissory notes so executed (including any amendments to or modifications, renewals, and extensions of such promissory notes), or any other or further indebtedness of the Entity to Lender at any time owing, however the same may be evidenced. Such property may be mortgaged, pledged, transferred, endorsed, hypothecated or encumbered at the time such loans are obtained or such indebtedness is incurred, or at any other time or times, and may be either in addition to or in lieu of any property theretofore mortgaged, pledged, transferred, endorsed, hypothecated or encumbered.

**Execute Security Documents.** To execute and deliver to Lender the forms of mortgage, deed of trust, pledge agreement, hypothecation agreement, and other security agreements and financing statements which Lender may require and which shall evidence the terms and conditions under and pursuant to which such liens and encumbrances, or any of them, are given; and also to execute and deliver to Lender any other written instruments, any chattel paper, or any other collateral, of any kind or nature, which Lender may deem necessary or proper in connection with or pertaining to the giving of the liens and encumbrances.

**Negotiate Items.** To draw, endorse, and discount with Lender all drafts, trade acceptances, promissory notes, or other evidences of indebtedness payable to or belonging to the Entity or in which the Entity may have an interest, and either to receive cash for the same or to cause such proceeds to be credited to the Entity's account with Lender, or to cause such other disposition of the proceeds derived therefrom as he or she may deem advisable.

**Further Acts.** In the case of lines of credit, to designate additional or alternate individuals as being authorized to request advances under such lines, and in all cases, to do and perform such other acts and things, to pay any and all fees and costs, and to execute and deliver such other documents and agreements, including agreements waiving the right to a trial by jury, as the Official may in his or her discretion deem reasonably necessary or proper in order to carry into effect the provisions of this Certificate.

**ASSUMED BUSINESS NAMES.** The Entity has filed or recorded all documents or filings required by law relating to all assumed business names used by the Entity. Excluding the name of the Entity, the following is a complete list of all assumed business names under which the Entity does business: None.

**NOTICES TO LENDER.** The Entity will promptly notify Lender in writing at Lender's address shown above (or such other addresses as Lender may designate from time to time) prior to any (A) change in the Entity's name; (B) change in the Entity's assumed business name(s); (C) change in the structure of the Entity; (D) change in the authorized signer(s); (E) change in the Entity's principal office address; (F) change in the Entity's principal residence; or (G) change in any other aspect of the Entity that directly or indirectly relates to any agreements between the Entity and Lender.

**CERTIFICATION CONCERNING OFFICIALS AND CERTIFICATES.** The Official named above is duly elected, appointed, or employed by or for the

**GOVERNMENTAL CERTIFICATE  
(Continued)**

Loan No: 24303691760001081645

Page 2

Entity, as the case may be, and occupies the position set opposite his or her respective name. This Certificate now stands of record on the books of the Entity, is in full force and effect, and has not been modified or revoked in any manner whatsoever.

**CONTINUING VALIDITY.** Any and all acts authorized pursuant to this Certificate and performed prior to the passage of this Certificate are hereby ratified and approved. This Certificate shall be continuing, shall remain in full force and effect and Lender may rely on it until written notice of its revocation shall have been delivered to and received by Lender at Lender's address shown above (or such addresses as Lender may designate from time to time). Any such notice shall not affect any of the Entity's agreements or commitments in effect at the time notice is given.

**IN TESTIMONY WHEREOF,** I have hereunto set my hand and attest that the signature set opposite the name listed above is his or her genuine signature.

I have read all the provisions of this Certificate, and I personally and on behalf of the Entity certify that all statements and representations made in this Certificate are true and correct. This Governmental Certificate is dated August 21, 2023.

**THIS CERTIFICATE IS GIVEN UNDER SEAL AND IT IS INTENDED THAT THIS CERTIFICATE IS AND SHALL CONSTITUTE AND HAVE THE EFFECT OF A SEALED INSTRUMENT ACCORDING TO LAW.**

CERTIFIED TO AND ATTESTED BY:

X \_\_\_\_\_ (Seal)  
WILFRED R BOURNE JR, Chief Financial Officer of  
CALCASIEU PARISH SCHOOL BOARD

NOTE: If the Official signing this Certificate is designated by the foregoing document as one of the officials authorized to act on the Entity's behalf, it is advisable to have this Certificate signed by at least one non-authorized official of the Entity.





\*DOC2400305224303691760001081645000000\*



# DISBURSEMENT REQUEST AND AUTHORIZATION

Principal	Loan Date	Maturity	Bank/App	Loan No	Account	Officer
\$1,500,000.00	08-21-2023	12-15-2049	052	24303691760001081645	2430369176	X5QM3

References in the shaded area are for Lender's use only and do not limit the applicability of this document to any particular loan or item.  
Any item above containing "\*\*\*\*\*" has been omitted due to text length limitations.

**Borrower:** CALCASIEU PARISH SCHOOL BOARD  
3310 BROAD ST  
LAKE CHARLES, LA 70615

**Lender:** Regions Bank  
RIVERCHASE DPO PORTFOLIO ADMINISTRATION  
2050 PARKWAY OFFICE CIRCLE  
BIRMINGHAM, AL 35244

**LOAN TYPE.** This is a Variable Rate Nondisclosable Revolving Line of Credit Loan to a Government Entity for \$1,500,000.00 due on December 15, 2049.

**PRIMARY PURPOSE OF LOAN.** The primary purpose of this loan is for:

- Personal, Family, or Household Purposes or Personal Investment.  
 Business (Including Real Estate Investment).

**SPECIFIC PURPOSE.** The specific purpose of this loan is: Commercial Loan Purpose Code 110.

**DISBURSEMENT INSTRUCTIONS.** Borrower understands that no loan proceeds will be disbursed until all of Lender's conditions for making the loan have been satisfied. Please disburse the loan proceeds of \$1,500,000.00 as follows:

Undisbursed Funds: \$1,500,000.00  
Note Principal: \$1,500,000.00

**ELECTRONIC SIGNATURE AND DELIVERY.** With respect hereto (this "Instrument," which definition is used solely in this paragraph, but which applies to the entirety hereof), the parties to this Instrument agree as follows:

(a) This Instrument may be signed manually and in one or more counterparts, each of which shall constitute one and the same agreement and may be (i) delivered in person, via mail, hand delivery, overnight delivery or via other physical methods accepted by Lender or (ii) delivered via facsimile transmission, via sending a scanned version of this Instrument (such as a PDF) via email or other electronic methods accepted by Lender. This Instrument, as so signed and delivered as described in this clause (a) above, shall (i) constitute an original hereof, (ii) be a valid and binding agreement and shall be fully admissible in any court of law or otherwise and under any and all state and federal rules of evidence and (iii) if a promissory note, be enforceable under Uniform Commercial Code (UCC) Section 3-309, UCC Section 3-604, or any other similar statute (with any provision thereof to the contrary being waived hereby), without regard to any loss or destruction of any written counterpart hereof, shall constitute possession hereof under UCC Section 3-309 or any other similar statute (with any provision thereof to the contrary being waived hereby), and shall not constitute the destruction hereof and shall not result in the cancellation or discharge of any obligation evidenced hereby, notwithstanding UCC Section 3-604 or any other similar statute (with any provision thereof to the contrary being waived hereby).

(b) This Instrument may also be signed and delivered via electronic means, including, without limitation, via services provided by DocuSign, Inc., or any other electronic signature service provider accepted by Lender (each, an "E-Sign Provider"). This Instrument, as so signed and delivered as described in this clause (b) above, shall constitute a valid and binding agreement, with the same force and effect of an original, manually signed agreement, and shall be fully admissible in any court of law or otherwise and under any and all state and federal rules of evidence. The foregoing in this clause (b) shall be supplementary to and shall not limit any similar provisions the parties hereto have agreed to when using the services of an E-Sign Provider to sign and deliver this Instrument, and each of such similar E-Sign Provider provisions shall not be excluded by any integration clause contained in this Instrument, but shall be included as a part of this Instrument, except to the extent that there is any conflict between such similar E-Sign Provider provisions and the provisions of this Instrument, in which case the provisions of this Instrument shall prevail. In the event that this Instrument is promissory note issued, signed and delivered as described in this clause (b) above, the maker hereof, as issuer, has agreed that this Instrument is a transferrable record under the Electronic Signatures in Global and National Commerce Act (ESIGN), Uniform Electronic Transactions Act (UETA) and any other state electronic signature statute, and, without limiting the foregoing, with the effect that the holder of this Instrument (or any party that has control hereof) shall have all rights and defenses as if a holder in due course under the UCC, without the requirement of any physical delivery, possession, or indorsement.

(c) Each electronic version or scanned copy of this Instrument shall also constitute an electronic record established and maintained by the parties hereto in the ordinary course of business, shall constitute an original written record when printed from electronic files, and any and all such printed copies shall be treated to the same extent and under the same conditions as other original business records created and maintained in documentary form. Lender shall be entitled to rely on the scanned or other electronic signatures of all parties to this Instrument without further verification thereof and without obligation to review the appearance or form of any such electronic signature. Without limiting the effectiveness of any signature to, or delivery of, this Instrument by any of the parties hereto as described in this paragraph above, in addition to the foregoing, all parties hereto agree to manually execute a counterpart of this Instrument and deliver the same to Lender promptly if requested by Lender.

**FINANCIAL CONDITION.** BY SIGNING THIS AUTHORIZATION, BORROWER REPRESENTS AND WARRANTS TO LENDER THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND CORRECT AND THAT THERE HAS BEEN NO MATERIAL ADVERSE CHANGE IN BORROWER'S FINANCIAL CONDITION AS DISCLOSED IN BORROWER'S MOST RECENT FINANCIAL STATEMENT TO LENDER. THIS AUTHORIZATION IS DATED AUGUST 21, 2023.

THIS AGREEMENT IS GIVEN UNDER SEAL AND IT IS INTENDED THAT THIS AGREEMENT IS AND SHALL CONSTITUTE AND HAVE THE EFFECT OF A SEALED INSTRUMENT ACCORDING TO LAW.

**BORROWER:**

CALCASIEU PARISH SCHOOL BOARD

By: \_\_\_\_\_ (Seal)  
WILFRED R BOURNE JR, Chief Financial Officer of  
CALCASIEU PARISH SCHOOL BOARD

**RS 39:1410.60**

**PART IV. LOCAL GOVERNMENT FINANCES**

§1410.60. Approval of application; incurring indebtedness

A. No parish, municipality, public board, political or public corporation, subdivision, or taxing district, and no road or subroad district, school district, sewerage district, drainage or subdrainage district, levee district, waterworks or subwaterworks district, irrigation district, road lighting district, harbor and terminal district, or any other political subdivision, taxing district, political or public corporation, created under or by the constitution and laws of the state shall have authority to borrow money, incur debt, or to issue bonds, or other evidences of debt, or to levy taxes, or to pledge uncollected taxes or revenues for the payment thereof, where they are authorized by the constitution or laws of the state so to do, without the consent and approval of the State Bond Commission.

B.(1) The provisions of this Section shall not apply to purchases made in the ordinary course of administration on terms of credit not to exceed ninety days.

(2) In order to facilitate the review process for approval of financing of the purchases of movables, the State Bond Commission shall adopt rules and regulations to provide for an expedited review procedure for certain categories of such financing and shall determine which financing is to be reviewed under the expedited procedure.

C.(1) As used in this Section, the term "debt" or "evidence of debt" shall not include a lease of a movable or an installment purchase agreement financing the purchase of a movable if the lease or installment purchase agreement contains a nonappropriation clause, and does not contain an anti-substitution or penalty clause; provided that if such lease or installment purchase agreement is entered into in conjunction with the issuance of bonds, notes, certificates, or other obligations which would otherwise be required to be approved by the State Bond Commission, State Bond Commission approval of such financing transaction shall continue to be required.

(2) In order to facilitate the review process for approval of leases of movables that are not excluded from the term "debt" as provided in this Section, the State Bond Commission shall adopt rules and regulations to provide for an expedited review procedure for certain categories of such leases and shall determine which leases are to be reviewed under the expedited procedure.

Acts 1990, No. 500, §1, eff. July 18, 1990; Acts 1991, No. 653, §1; Acts 1997, No. 360, §1; Acts 1999, No. 1364, §1.

## ITEM #2

TO: Board Members  
FROM: Wilfred Bourne  
SUBJECT: Real Estate/ Riverboat Fund  
DATE: January 25, 2024

The attached listing of real estate activity has been compiled for discussion by the committee. A parish-wide map is provided as well as satellite maps of the subject properties to show proximity to the associated campuses. The listing contains all potential real estate transactions to consider pursuing or rendering a decision if previous authorization to pursue property has been authorized by the board.

Staff would also like to consider, at the Board's discretion, establishing parameters for future property purchases when property becomes available that may be advantageous for the board to purchase. These parameters could include, e.g., source of funding (such as Riverboat Fund, \$50M Fund or Bond Funds, if available), thresholds of funding and action that could be taken by staff without board permission such as obtaining appraisals. One suggestion would be to reserve a portion (if still available) of each district's \$50M allocation for future real estate purchases.

Lastly, attached is a plan of action to repay money to the Riverboat Fund that is owed by the \$50 million Fund created when Riverboat funds were used to cover the final costs of POD project 11 construction after the \$50M Fund ran out of money. The \$50M fund currently has a cash deficit of \$1,328,244.38 and also owes the Riverboat Fund \$3,147,064.57. The Riverboat fund currently has \$491,687.09 in cash. The plan calls for the General Fund to transfer \$5 million to the \$50M fund as a partial payment of the remaining \$20 million funding that was part of the original plan in 2018. The \$50M Fund would then repay \$3,147,064.57 to the Riverboat fund to eliminate the payable. This would leave the \$50M fund with \$524,691.05 in cash for future projects and would leave the Riverboat Fund with \$3,638,751.66 in cash to pay its normal expenditures which includes upcoming debt payments of \$2,372,524.

Action required:

1. Provide direction to staff regarding pending and potential real estate transactions.
2. Establish parameters for future real estate transactions, if any.
3. Approve plan to add funding to \$50M fund and repay money owed to Riverboat Fund by \$50M Fund.





Property to consider PURCHASING					
Property #	Location	Description	Status	Owner/Rep	Estimated value
1	Sulphur HS	323 Ash St., Sulphur, south side of campus (Welding Shop)	Permission granted by board to seek appraisal & report back to board. Appraisal received. Board to discuss.	Jason Gunter	\$470K
2	Sulphur HS	323 Ash St., Sulphur, south side of campus, south of 320 Cypress St. property (Office building)	Permission granted by board to seek appraisal & report back to board. Appraisal received. Board to discuss.	Jason Gunter	\$325K
3	Sulphur HS	401 Ash St., Sulphur (KC Hall)	Had discussions with owner in past. Could be available for purchase. Suffered significant storm damage.	KC Council 3015	???
4	Sulphur HS	501 Willow Ave., Sulphur, Mason Lodge	CFO contacted by Greg Bruce to consider & discuss with Cal.PSB	Masons Lodge #424	\$250-350K
5	Sulphur HS	420 Cherry St., Sulphur	COO contacted by owner	Martha Burnworth, et.al.	\$100K
6	SP Arnett	509 Lake St., Westlake, 1 lot w/ house north side of campus	Previously made offer to owner but was rejected. Was a "Road Home" project after Hurr. Rita	Charleston Properties	\$70-80K
7	SP Arnett	513 Lake St., Westlake, 1 lot w/house north side of campus	Previously made offer to owner but was rejected. Was a "Road Home" project after Hurr. Rita	Charleston Properties	\$80-90K
8	SP Arnett	517 Lake St., Westlake, 1 empty lot north side of campus	Previously made offer to owner but was rejected.	Jerome Verret	\$16-20K
9	Bell City	4 acres north side of campus	Princ. Scott Nunez was approached by owner Tommy Derouen about the possibility CPSB buying.	Tommy Derouen	???
10	Dolby Elem	Corner of Jefferson Dr. & Overhill Dr.	Currently on market for sale by estate, may accept less than ask of \$50K	John W. House, et.al./Tim Castle, Rep.	\$50K
11	Dequincy High	Baseball & softball fields	City of DQ wants CPSB to take over BB & SB fields. Not sure under what conditions.	City of Dequincy	\$925K
12	Starks High	Uncleared land, about 5 acres	Owner would entertain an offer, owner has given permission for Cal.PSB to get an appraisal	Zahid Raza/ Thomas Clophus-Rep.	???
13	Vinton Elem	1010 Fancher St., Vinton	Metal church building, asking \$185K	Tony Ceaser	\$310K

Property to consider SELLING					
Property #	Location	Description	Status	Owner/Rep	Estimated value
14	Old Fisherville Elem site, now vacant lot	2300 Fruge St, Lake Charles, approx. 1.04 acres, near Abraham's tent	Board declared as surplus in 2022, appraisal obtained need to advertise for bids	CPSB	\$65,000
15	Old Eastwood Elem & CPAS site, now vacant lot	2903 Opelousas St., Lake Charles, approx. 6 acres	Board declared as surplus in March 2022, appraisal obtained, advertised for bids, received 1 bid well below legal minimum of 85% of appraisal value; readvertised & received 1 bid well below legal minimum of 80%. No action taken since then but recently received offer from 1st bidder of \$80,000 (67% of value) but need to research next legal steps that can be taken. May want to consider engaging realtor.	CPSB	\$120,000

Other Property - OWNED					
Property #	Location	Description	Status	Owner/Rep	Estimated value
16	Barbe High	4235 Weaver Rd., Lake Charles, Weaver Park Ball Fields	Board Owned-presented for information only	CPSB	n/a

Property needing decision by board  
 Property needing direction from board to staff





1 inch = 5,000 feet

# Calcasieu Parish Bonding Districts

Baseball & Softball fields, DeQuincy

509 Lake St., Westlake  
513 Lake St., Westlake  
517 Lake St., Westlake

5 acres in Starks

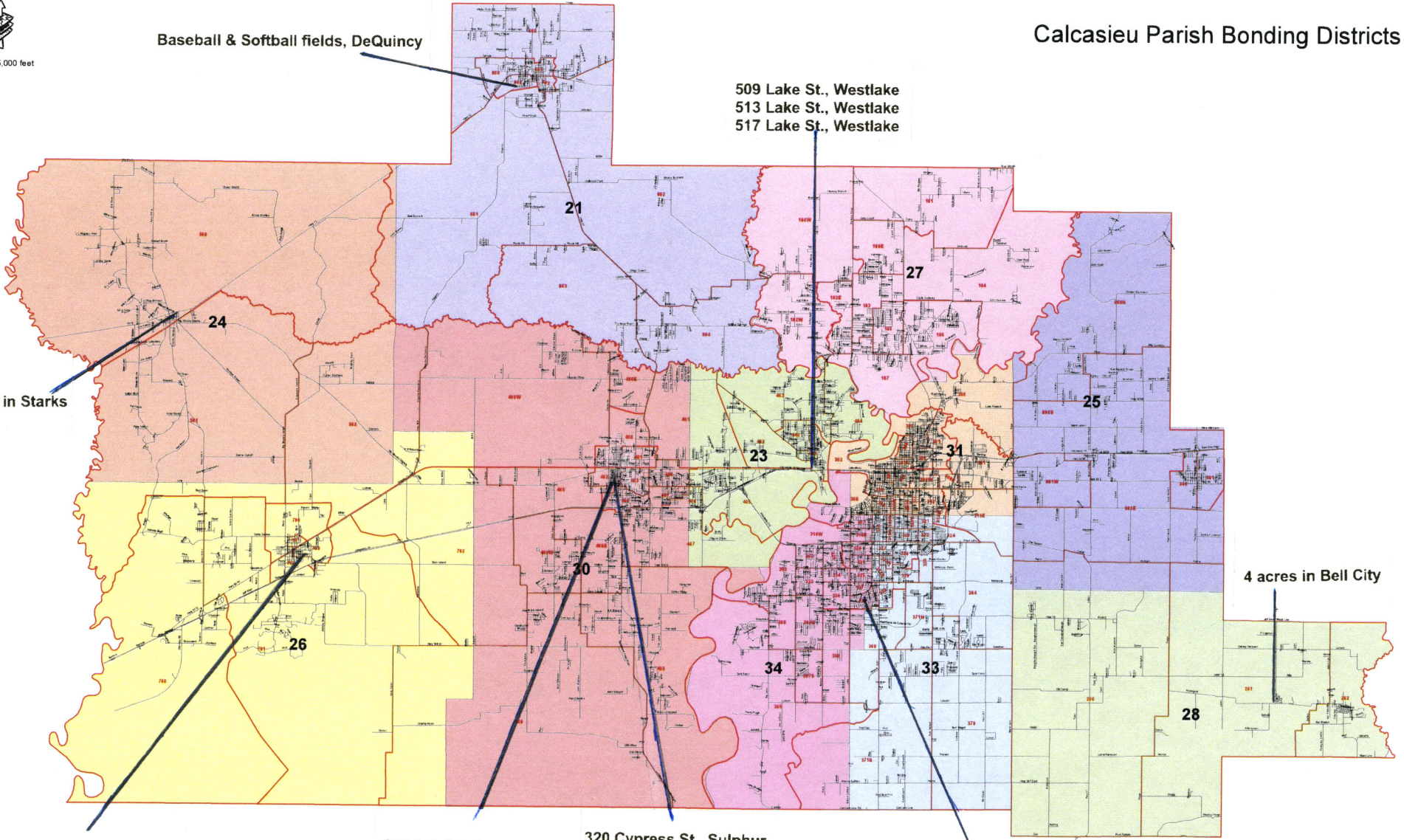
4 acres in Bell City

1010 Fancher St., Vinton

323 Ash St., Sulphur  
401 Ash St., Sulphur

320 Cypress St., Sulphur  
420 Cherry St., Sulphur  
501 Willow Ave., Sulphur

Corner of Jefferson Dr. & Overhill Dr., Lake Charles



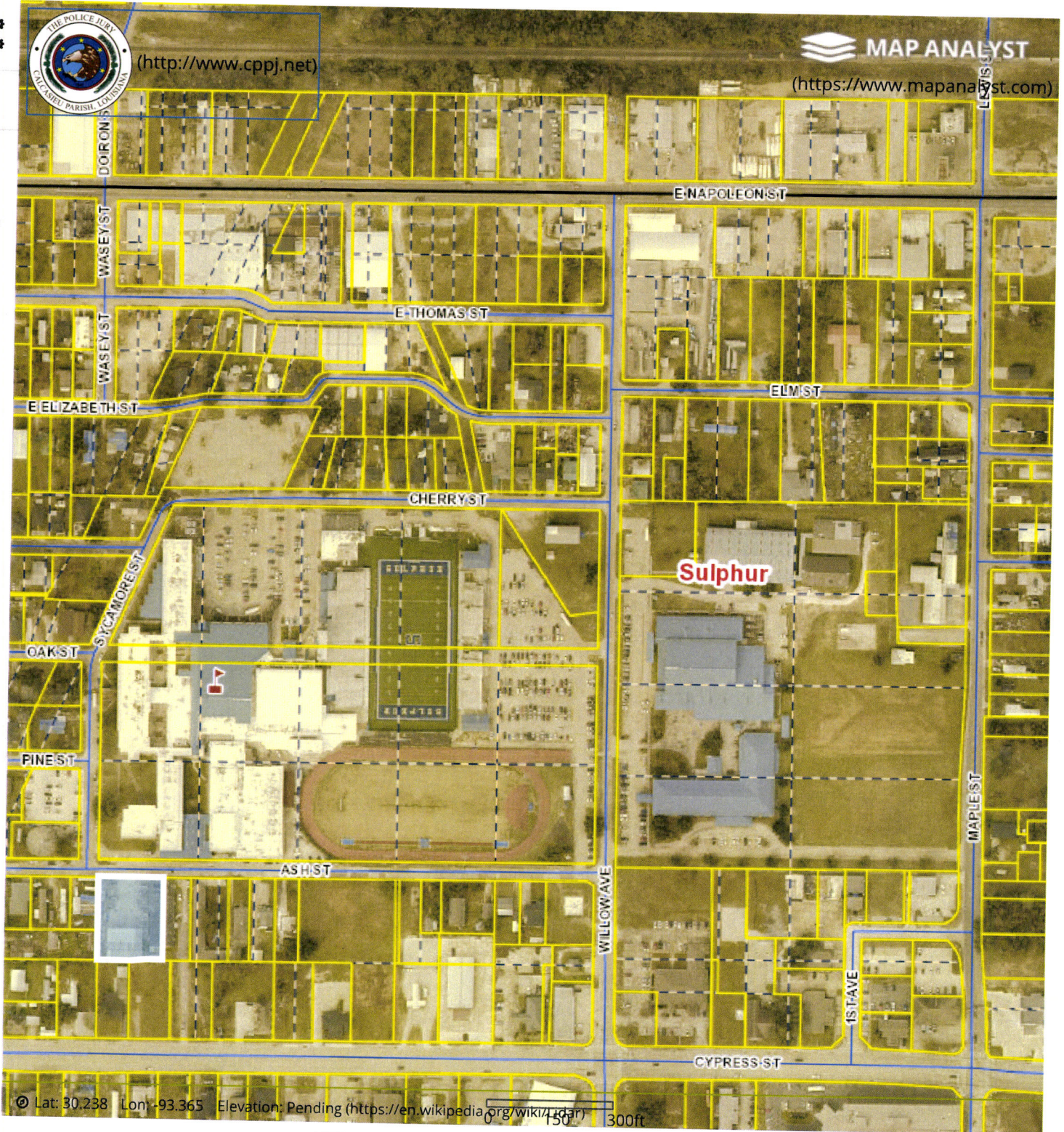




(http://www.cppj.net)

MAP ANALYST

(https://www.mapanalyst.com)



© Lat: 30.238 Lon: -93.365 Elevation: Pending (https://en.wikipedia.org/wiki/Lidar)



### 323 Ash St., Sulphur



General

Valuations

Tax Breakdown



#### PARCEL LOCATION(S)

323 ASH ST  
SUBDIVISION(S)  
LOCK, GEORGE BLKS B, & F

#### PARCEL OWNER(S)

GUNTER, JASON DAVID



#### CONTACT INFORMATION

GUNTER, JASON DAVID





(<http://www.cppj.net>)

MAP ANALYST  
(<https://www.mapanalyst.com>)

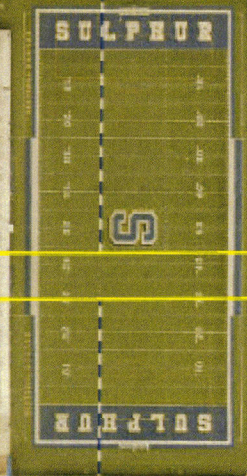
E ELIZABETH ST

CHERRY ST

SYCAMORE ST

OAK ST

Sulphur High



PINE ST

ASH ST



Pictometry



Tutori

401 Ash St., Sulphur



Us

© 2014 Pictometry, Inc.





(http://www.cppj.net)

MAP ANALYST  
(https://www.mapanalyst.com)



© Lat: 30.237 Lon: -93.362 Elevation: Pending (https://en.wikipedia.org/wiki/Lidar) 300ft



320 Cypress St., Sulphur



General Tutorial

Valuations

Tax Breakdown  
Email Us

PARCEL LOCATION(S)



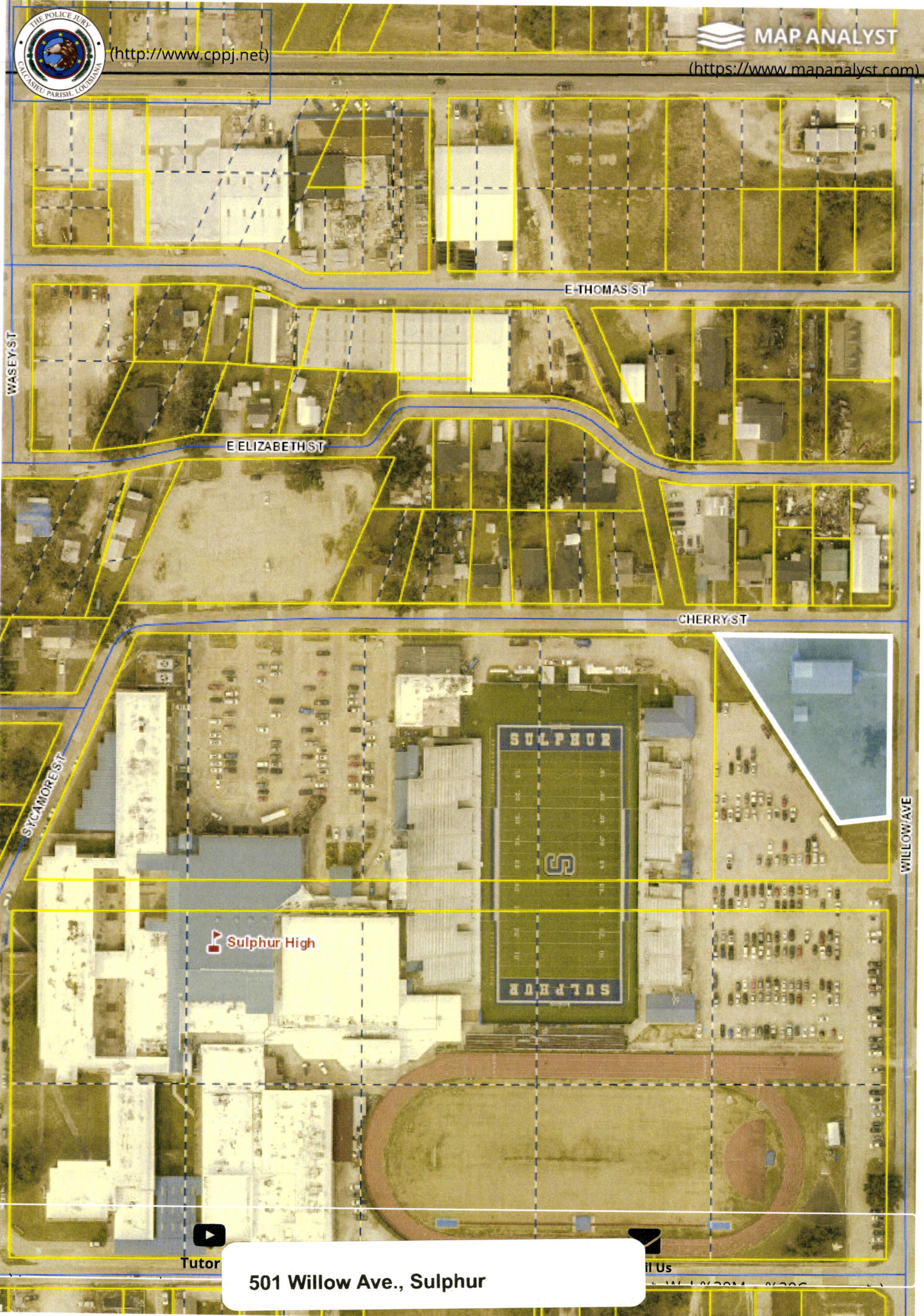


(http://www.cppj.net)



MAP ANALYST

(https://www.mapanalyst.com)



Tutor



il Us

501 Willow Ave., Sulphur





(http://www.cppj.net)

MAP ANALYST  
(https://www.mapanalyst.com)

WASEY ST

E THOMAS ST

E ELIZABETH ST

CHERRY ST

SYCAMORE ST

OAK ST

Sulphur High



PINE ST

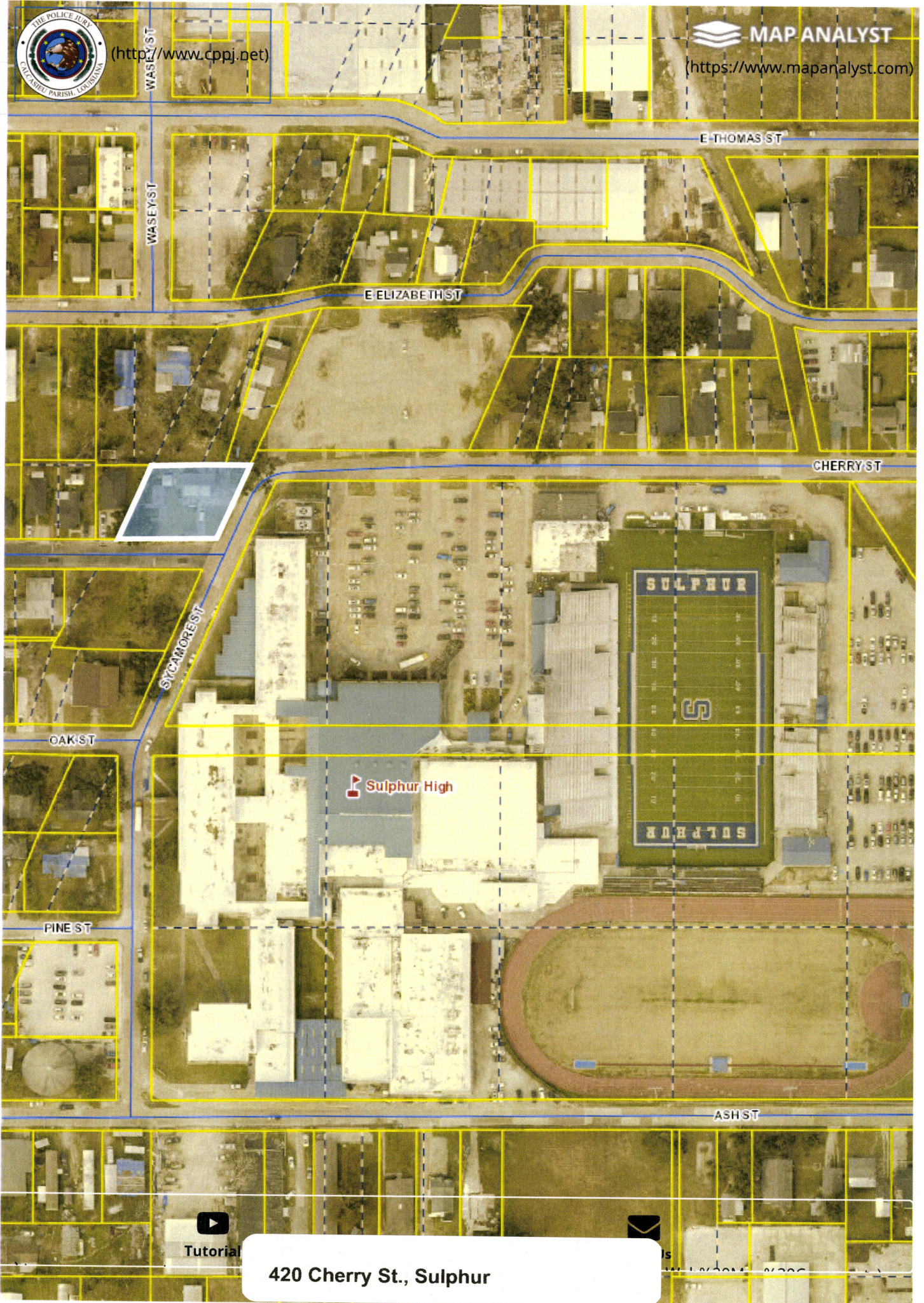
ASH ST



C



420 Cherry St., Sulphur



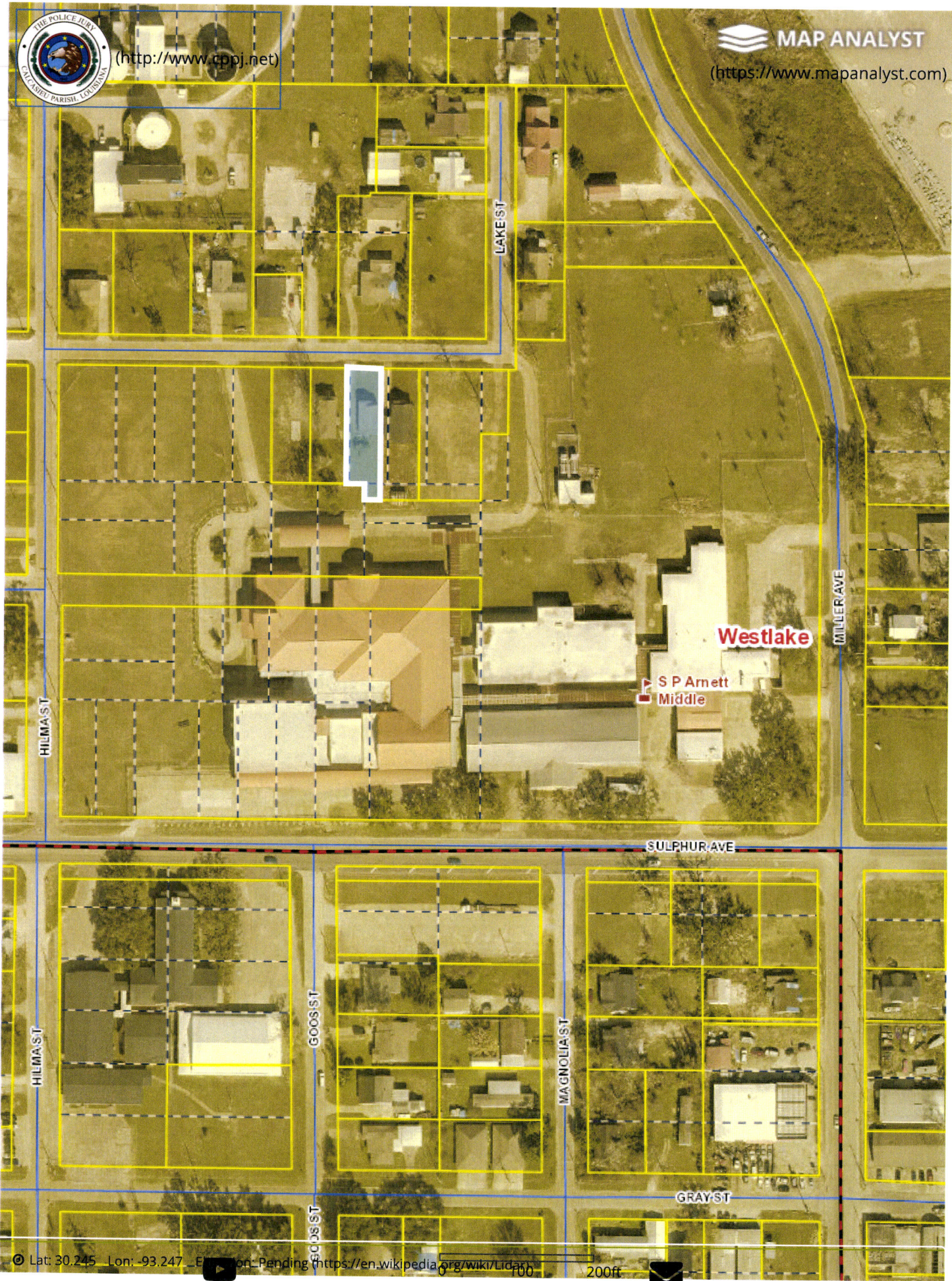




(<http://www.cppj.net>)

MAP ANALYST

(<https://www.mapanalyst.com>)



Westlake

S P Arnett Middle

SULPHUR AVE

GRAY ST



Pictometry

© Lat: 30.245 Lon: -93.247 - Elevation: Pending (<https://en.wikipedia.org/wiki/Lidar>)

0 100 200ft



PDF

Tuto

Mail Us

509 Lake St., Westlake





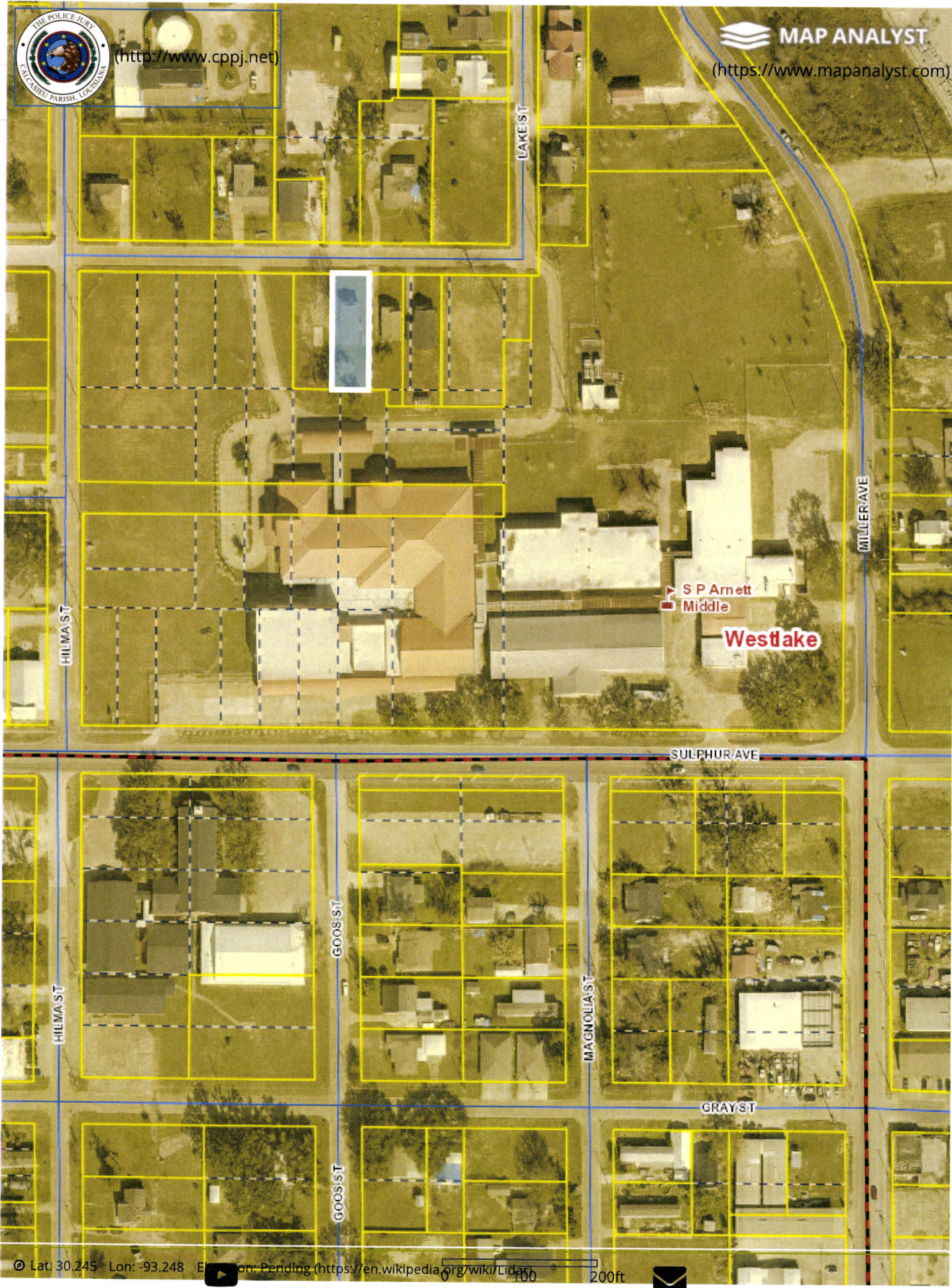


(http://www.cppj.net)



MAP ANALYST

(https://www.mapanalyst.com)



Pictometry

© Lat: 30.245 Lon: -93.248 Elevation: Pending (https://en.wikipedia.org/wiki/Lidar)



0 100 200ft



Tutoria

Us



513 Lake St., Westlake

W 111001 8200

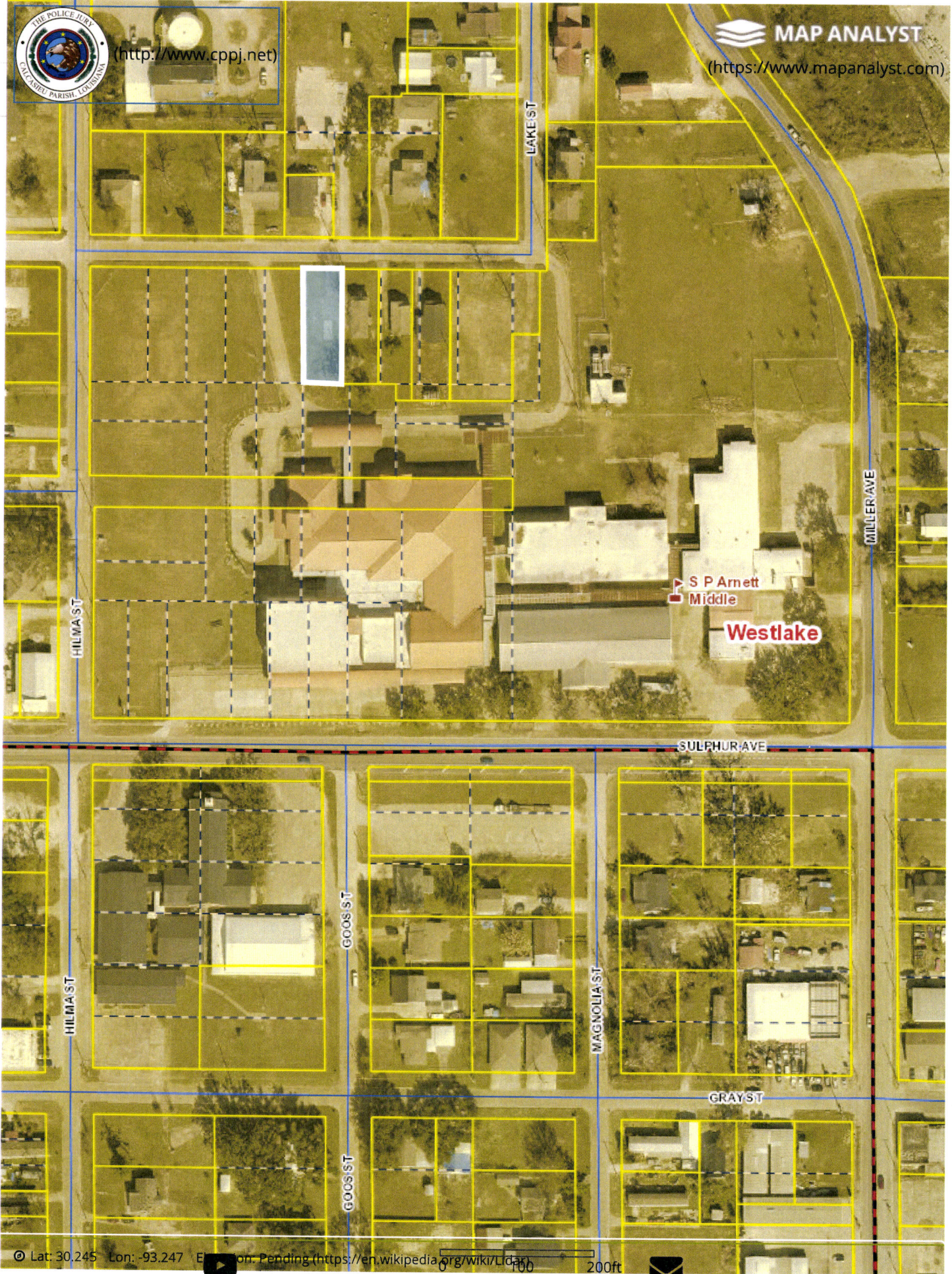






(http://www.cppj.net)

MAP ANALYST  
(https://www.mapanalyst.com)



© Lat: 30.245 Lon: -93.247 Elevation: Pending (https://en.wikipedia.org/wiki/LDax) 100 200ft



Tutorial

517 Lake St., Westlake

Js  
11/11/2014 12:00







(<http://www.cppj.net>)

MAP ANALYST  
(<https://www.mapanalyst.com>)



© Lat: 30.172 Lon: -93.217 Elevation: Pending (<https://en.wikipedia.org/wiki/Lidas>) 0 100 200ft



Corner of Jefferson Dr. & Overhill Dr., Lake Charles



General Tutorial

Valuations

Tax Breakdown  
Email Us

PARCEL LOCATION(S)





(http://www.cppj.net)

MAP ANALYST  
(https://www.mapanalyst.com)



© Lat: 30.453 Lon: -93.435 Elevation: Pending (https://en.wikipedia.org/wiki/rdar) 0 150 300ft



### Baseball & Softball Fields in DeQuincy



General Tutorial

Valuations

Tax Breakdown  
Email Us

PARCEL LOCATION(S)





(http://www.cppj.net)

NICHOLS ST



(https://www.mapanalyst.com)

FANCHER ST

MILL ST

Vinton

Vinton Elem

STEVENSON ST

HAMPTON ST

© Lat: 30.196 Lon: -93.579 Elevation: Pending (https://en.wikipedia.org/wiki/Lidar) 0 100 200ft



1010 Francher St., Vinton



General Tutorial

Valuations

Tax Breakdown

Email Us

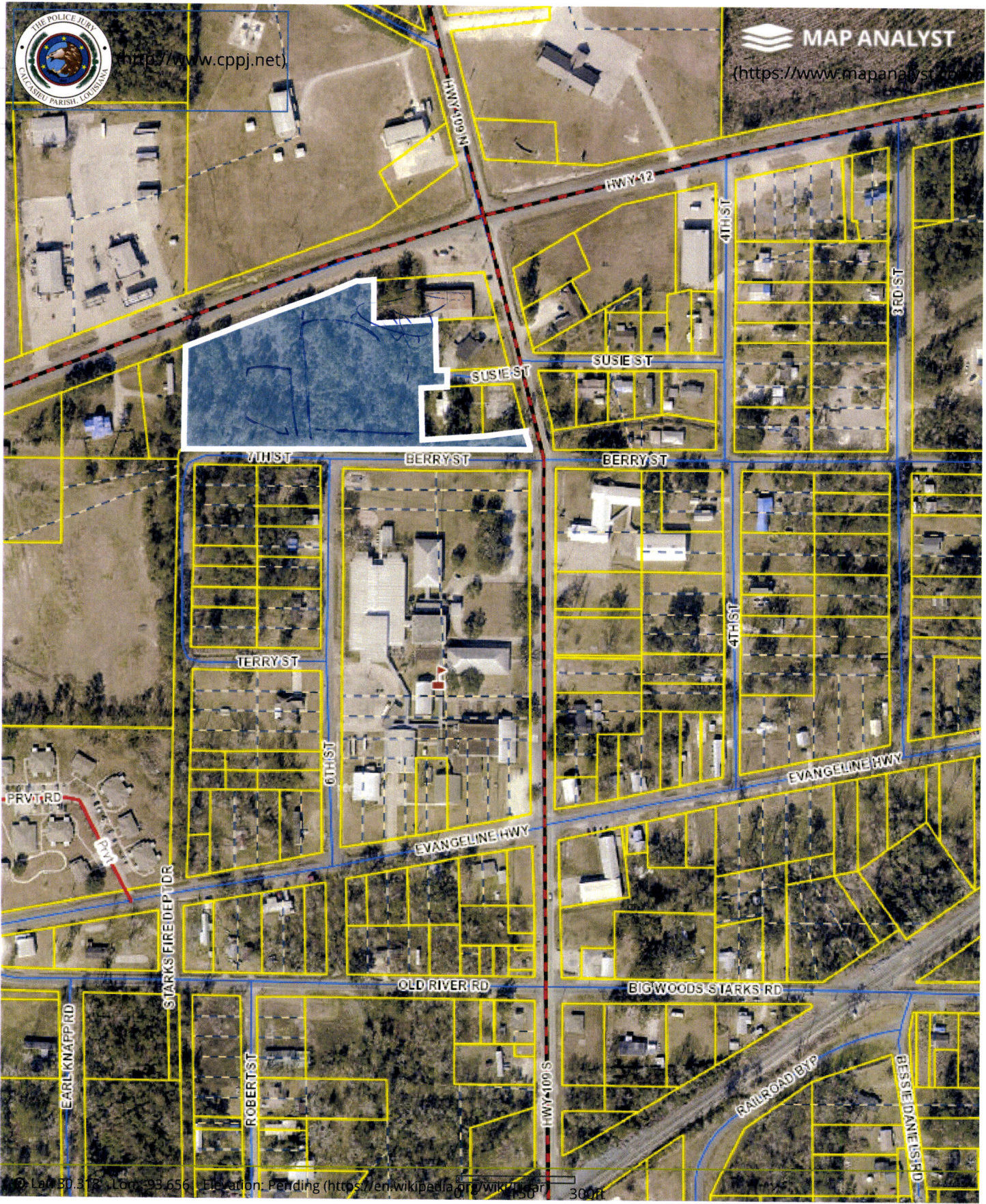
PARCEL LOCATION(S)





<http://www.cppj.net>

MAP ANALYST  
<https://www.mapanalyst.com>



© Lat: 30.318, Lon: -93.656, Elevation: Pending ([https://en.wikipedia.org/wiki/List\\_of](https://en.wikipedia.org/wiki/List_of)) 300ft



5 Acres in Starks



General Tutorial

Valuations

Tax Breakdown  
Email Us

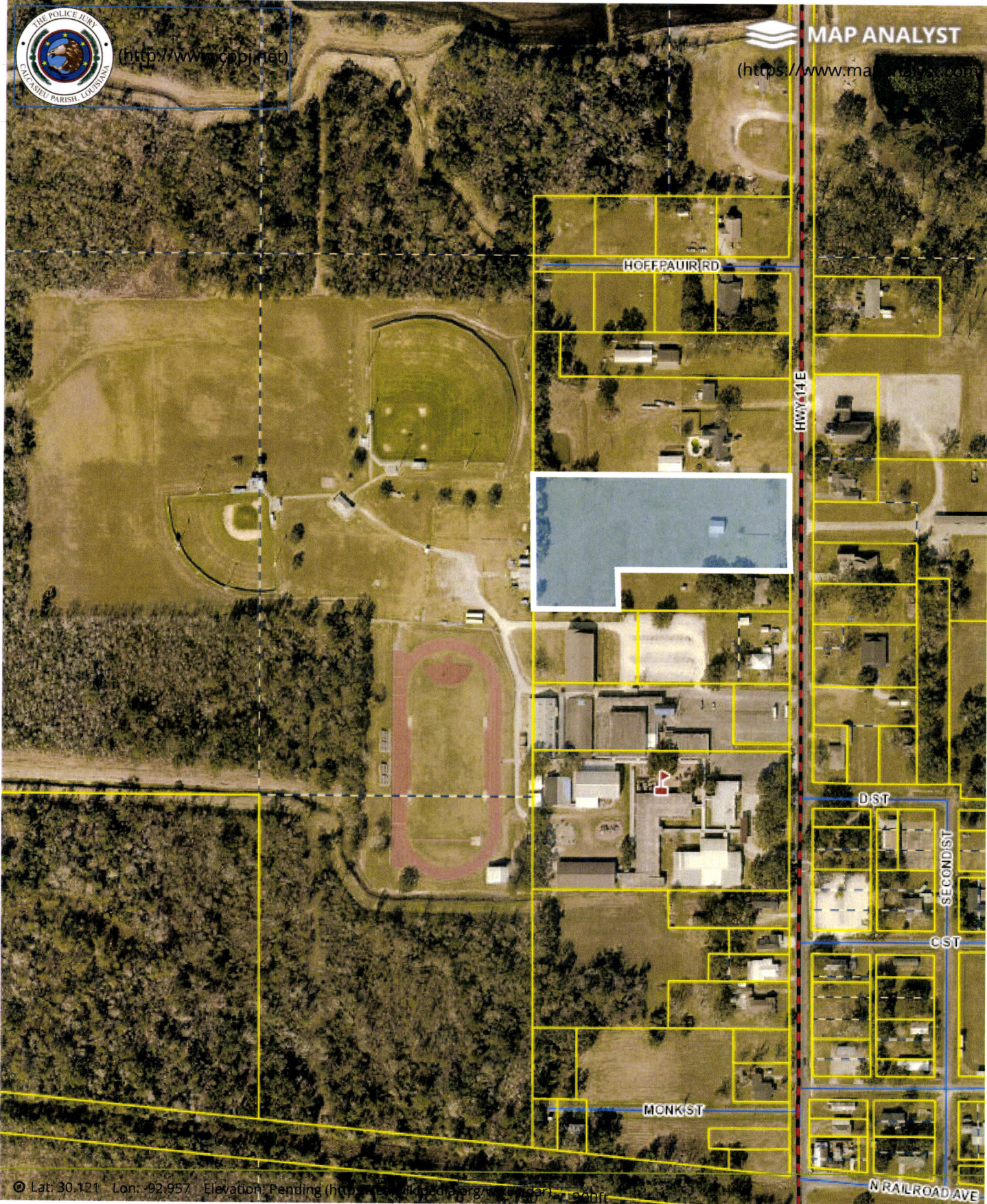
PARCEL LOCATION(S)





(http://www.cajp.net)

MAP ANALYST  
(https://www.mapanalyst.com)



© Lat: 30.121 Lon: -92.957 Elevation: Pending (http://www.fgdl.com) © 2014



### 4 Acres in Bell City



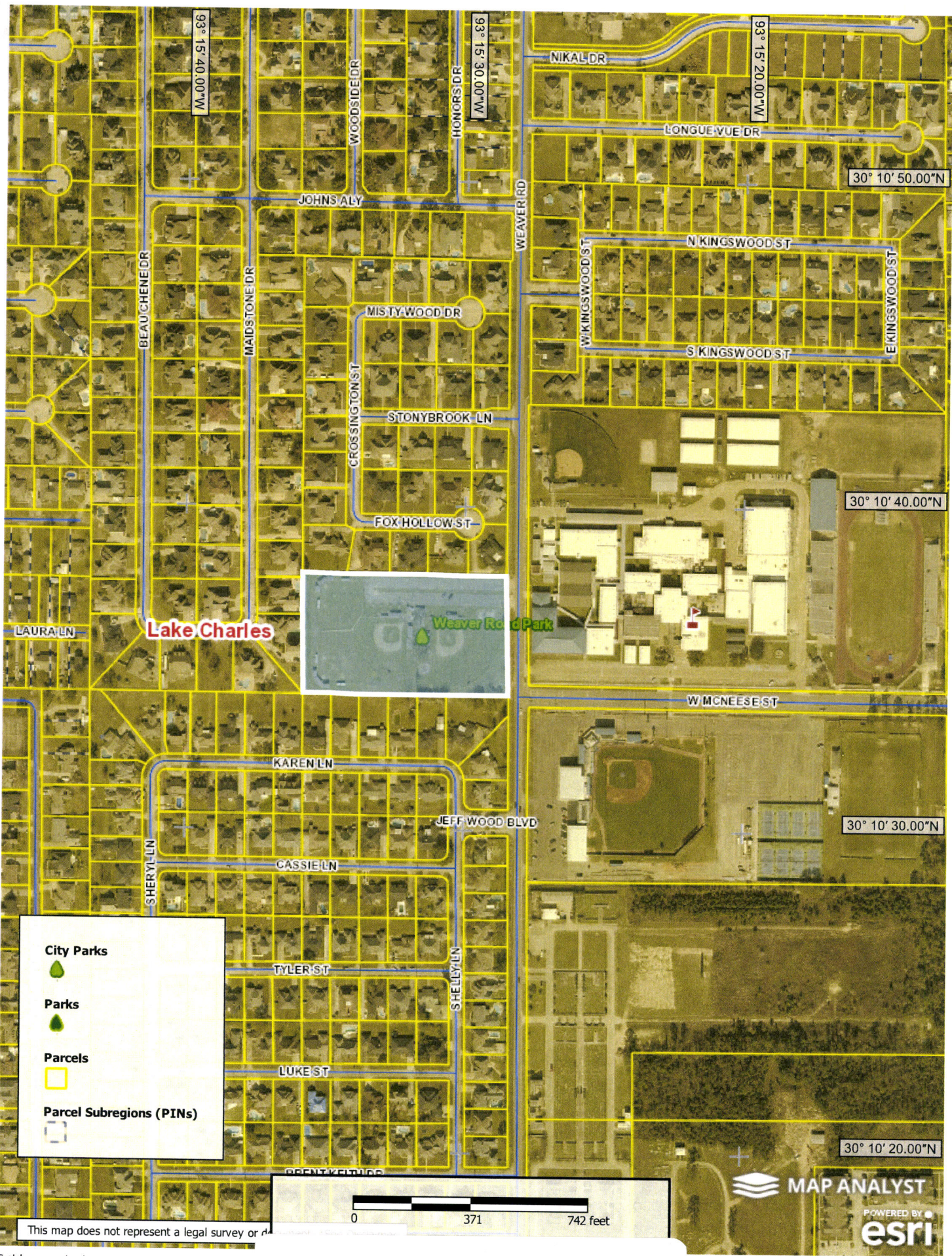
General Tutorial

Valuations

Tax Breakdown  
Email Us

PARCEL LOCATION(S)





This map does not represent a legal survey or d...

Scalebar accurate at map center

### Weaver Park



## **RS 41:891**

### **SUBPART F. OTHER UNUSED SCHOOL LANDS**

#### **§891. Sale of unused school lands**

Whenever the school board of any parish or city determines that any school lands or other immovable property under its control are no longer needed for school purposes and that the best interest of the public school system would be served by the sale of such lands, the school board shall have authority to dispose of such lands at public auction, under sealed bids, by licensed real estate broker in accordance with the procedure set forth in this Subpart; provided that this Subpart shall not apply to the sale of sixteenth section lands, school indemnity lands, or any other school lands for the sale of which the law already has provided a procedure in Chapter 6 of Title 41 of the Louisiana Revised Statutes or elsewhere in the law.

Added by Acts 1962, No. 214, §1. Amended by Acts 1972, No. 291, §1; Acts 2017, No. 249, §2.

## **RS 41:892**

#### **§892. Procedure; deed of sale**

A. Whenever a sale of property described in R.S. 41:891 is ordered by the school board, the sale shall be made by the president of the school board in person, through an auctioneer designated by the school board, or through a licensed real estate broker. The school board may obtain appraisals from up to three Louisiana state-certified appraisers to ascertain the current value of the property. The appraisals shall be obtained within six months prior to the conducting of the sale.

B. The sale at public auction or under sealed bids shall be made only after advertisement on at least three separate days for at least thirty days prior to the date on which the land is to be offered for sale in the official journal of the parish in which the land is situated or, if no newspaper is published in the parish, then by posting a written or printed notice for thirty days at or near the front door of the court house in the parish in which the property is situated, at or near the front door of the school board office and at one other public place in the parish.

C. On the day named in the advertisement, the property shall be sold at public auction at the school board office, between the hours of eleven a.m. and four p.m., with appraisalment, to the last and highest bidder, upon such terms and conditions as the school board shall determine. The deeds shall contain the usual security clauses and a stipulation to pay ten percent attorney fees in the event it becomes necessary to secure the services of an attorney for the purpose of collection. If the highest bid received is not equal to or greater than the minimum bid as provided in Subsection E of this Section, the sale shall be cancelled and no bid shall be accepted.

D. On the date named in the advertisement if the property is to be sold under sealed bids, the bids shall be opened in the offices of the school board at the hour designated in the advertisement. The property shall be sold to the highest bidder upon such terms and conditions as the school board shall determine. The deed shall contain the usual security clauses and a

stipulation to pay ten percent attorney fees in the event it becomes necessary to secure the services of an attorney for the purpose of collection. The school board shall reserve the right to reject any and all bids, and all bids shall be rejected if the highest bid received is not equal to or greater than the minimum bid as provided in Subsection E of this Section.

E.(1) The first time a school board offers a particular property for sale pursuant to this Section, the minimum bid shall be eighty-five percent of the appraised value of the property.

(2) If the school board fails to sell the property because the maximum bid received was not equal to or greater than the minimum bid established in Paragraph (1) of this Subsection, the school board may make a second effort to sell the property following the procedures outlined in this Section. The minimum bid for a second effort to sell the same property shall be eighty percent of the appraised value.

(3) If the school board has twice failed to sell property because the maximum bid received was not equal to or greater than the minimum bid otherwise provided in this Subsection, there shall be no minimum bid at the third effort to sell the property, and the school board may sell the property to the highest bidder as otherwise provided by this Section.

F.(1) In lieu of public auction or sealed bids, and when it is in the best interest of the school board, the school board may contract under policies adopted by the school board for the services of a licensed real estate broker to conduct the sale of the property. Such policies shall include the qualifications for a licensed real estate broker and appraiser.

(2) The term of the contract shall not exceed six months. A minimum sale price and a time period within which the sale is to occur shall be specified by the school board as conditions of the contract. Payment shall not exceed five percent of the sale price and shall be contingent upon completion of the sale in accordance with the terms and conditions of the contract. The school board shall have the right to cancel the contract at any time for any reason prior to the sale and conduct the sale as otherwise provided by law.

(3) No member or immediate family, as defined in R.S. 42:1102, of the school board or legislature shall perform the services of appraiser or real estate broker authorized by this Section.

G. The deed of the president of the school board shall be full and complete evidence of the sale, shall convey a good and valid title to the property sold, and shall have the force and effect of a notarial act.

Added by Acts 1962, No. 214, §1. Amended by Acts 1972, No. 291, §1; Acts 2010, No. 526, §1, eff. June 24, 2010; Acts 2017, No. 249, §2.

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

To: Mr. Desmond Wallace, Fiscal Mgmt. Committee  
Dr. Shannon LaFargue, Superintendent

From: Wayne Foster, Director of Internal Auditing 

Date: January 23, 2024

Subject: School Audit Reports

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

<u>Schools</u>	<u>Fiscal Year</u>
A. M. Barbe High School	June 1, 2021 – May 31, 2023
Barbe Elementary School	January 1, 2019 – May 31, 2023
Combre- Fondel Elementary School	June 1, 2017 – May 31, 2023
Henry Heights Elementary School	January 1, 2018 – May 31, 2023
S. P. Arnett Middle School	January 1, 2020 – May 31, 2023
Starks High School	June 1, 2021 – May 31, 2023
Washington Marion High School	June 1, 2020 – December 31, 2022

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  
 Alfred M Barbe High School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2022, and Ending May 31, 2023

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$103,838.71	\$169,496.18	\$157,922.78	\$320.22	\$115,732.33
Instructional	\$199,907.00	\$249,528.77	\$249,960.29	\$17,707.01	\$217,182.49
Athletics	\$426,831.45	\$1,593,146.15	\$1,677,559.56	\$303,769.04	\$646,187.08
Fund Raisers	\$57,289.11	\$819,115.97	\$278,048.80	(\$534,026.42)	\$64,329.86
Boosters	\$4,617.79	\$21,585.20	\$23,518.49	(\$100.00)	\$2,584.50
School Activities	\$96,849.04	\$372,573.63	\$569,683.45	\$215,330.15	\$115,069.37
Grants	\$284.65	\$1,376.46	\$1,365.04	\$0.00	\$296.07
Other	\$12,707.49	\$10,673.23	\$6,030.39	(\$3,000.00)	\$14,350.33
Investments	\$68,340.41	(\$68,340.41)	\$0.00	\$0.00	\$0.00
Totals	\$970,665.65	\$3,169,155.18	\$2,964,088.80	(\$0.00)	\$1,175,732.03

Exhibit B  
 Alfred M Barbe High School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2021, and Ending May 31, 2022

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Administrative	\$77,102.40	\$135,342.35	\$(108,216.09)	(\$389.95)	\$103,838.71
Instructional	\$219,822.74	\$233,859.86	\$(291,491.18)	\$37,715.58	\$199,907.00
Athletics	\$292,872.20	\$794,973.84	\$(956,717.54)	\$295,702.95	\$426,831.45
Fund Raisers	\$58,173.90	\$641,167.53	\$(216,443.86)	(\$425,608.46)	\$57,289.11
Boosters	\$2,206.22	\$14,355.00	\$(11,863.43)	(\$80.00)	\$4,617.79
School Activities	\$112,220.84	\$236,526.08	\$(344,282.63)	\$92,384.75	\$96,849.04
Grants	\$284.65	\$2,882.51	\$(2,882.51)	\$0.00	\$284.65
Other	\$9,757.28	\$5,201.83	\$(2,526.75)	\$275.13	\$12,707.49
Investments	\$94,052.35	(\$11,548.77)	\$(14,163.17)	\$0.00	\$68,340.41
Totals	\$866,492.58	\$2,052,760.23	\$1,948,587.16	\$0.00	\$970,665.65

Exhibit A  
 Barbe Elementary School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2022, and Ending May 31, 2023

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$21,362.45	\$56,029.89	\$55,384.57	\$0.00	\$22,007.77
Instructional	\$9,568.07	\$3,743.00	\$4,094.24	\$0.00	\$9,216.83
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$1,516.48	\$1,516.48	\$0.00	\$0.00
Boosters	\$15,027.31	\$0.00	\$1,111.43	\$0.00	\$13,915.88
School Activities	\$505.95	\$1,110.00	\$1,020.00	\$0.00	\$595.95
Grants	\$1,239.56	\$0.00	\$0.00	\$0.00	\$1,239.56
Other	\$1,480.89	\$50.19	\$0.00	\$0.00	\$1,531.08
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$49,184.23	\$62,449.56	\$63,126.72	\$0.00	\$48,507.07



Exhibit B  
 Barbe Elementary School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2021, and Ending May 31, 2022

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$21,966.43	\$1,400.75	\$2,004.73	\$0.00	\$21,362.45
Instructional	\$9,111.48	\$4,493.99	\$4,037.40	(\$0.00)	\$9,568.07
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$1,353.42	\$1,353.42	\$0.00	\$0.00
Boosters	\$15,250.00	\$326.00	\$548.69	\$0.00	\$15,027.31
School Activities	\$357.86	\$1.30	(\$146.79)	\$0.00	\$505.95
Grants	\$1,239.73	\$2,585.58	\$2,585.75	\$0.00	\$1,239.56
Other	\$1,327.88	\$153.01	\$0.00	\$0.00	\$1,480.89
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$49,253.38	\$10,314.05	\$10,383.20	(\$0.00)	\$49,184.23

Exhibit C  
 Barbe Elementary School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2020, and Ending May 31, 2021

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$13,227.87	\$11,346.17	\$3,358.30	\$750.69	\$21,966.43
Instructional	\$6,671.63	\$5,052.72	\$2,612.87	\$0.00	\$9,111.48
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boosters	\$4,750.00	\$10,500.00	\$0.00	\$0.00	\$15,250.00
School Activities	\$1,108.55	\$0.00	\$0.00	(\$750.69)	\$357.86
Grants	\$1,239.73	\$0.00	\$0.00	\$0.00	\$1,239.73
Other	\$1,212.23	\$115.65	\$0.00	\$0.00	\$1,327.88
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$28,210.01</u>	<u>\$27,014.54</u>	<u>\$5,971.17</u>	<u>\$0.00</u>	<u>\$49,253.38</u>

Exhibit D  
 Barbe Elementary School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2019, and Ending May 31, 2020

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$14,786.95	\$1,916.30	\$6,582.58	\$3,107.20	\$13,227.87
Instructional	\$4,693.68	\$5,683.23	\$3,642.14	(\$63.14)	\$6,671.63
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raiser	\$0.00	\$6,905.58	\$3,798.38	(\$3,107.20)	\$0.00
Boosters	\$0.00	\$4,750.00	\$0.00	\$0.00	\$4,750.00
School Activities	\$1,083.45	\$1,404.00	\$1,442.04	\$63.14	\$1,108.55
Grants	\$1,239.73	\$0.00	\$0.00	\$0.00	\$1,239.73
Other	\$1,035.60	\$176.63	\$0.00	\$0.00	\$1,212.23
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Totals</b>	<b>\$22,839.41</b>	<b>\$20,835.74</b>	<b>\$15,465.14</b>	<b>\$0.00</b>	<b>\$28,210.01</b>

Exhibit E  
 Barbe Elementary School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2018, and Ending May 31, 2019

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$14,717.45	\$4,043.81	\$5,450.59	\$1,476.28	\$14,786.95
Instructional	\$5,795.90	\$6,538.38	\$7,224.32	(\$416.28)	\$4,693.68
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$1,716.23	\$626.73	(\$1,089.50)	\$0.00
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$1,265.06	\$848.00	\$1,059.11	\$29.50	\$1,083.45
Grants	\$1,239.73	\$0.00	\$0.00	\$0.00	\$1,239.73
Other	\$786.76	\$248.84	\$0.00	\$0.00	\$1,035.60
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$23,804.90	\$13,395.26	\$14,360.75	(\$0.00)	\$22,839.41



Exhibit A  
 Combre Fondel Elementary School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For the Period Beginning June 1, 2022, and Ending May 31, 2023

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$2,489.42	\$9,070.71	\$3,483.38	(\$5,250.23)	\$2,826.52
Instructional	\$28,200.68	\$5,287.67	\$15,925.24	\$7,126.16	\$24,689.27
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$4.04	\$7,105.02	\$5,956.53	(\$1,152.53)	\$0.00
Boosters	\$12,146.41	\$9,200.00	\$10,462.94	\$0.00	\$10,883.47
School Activities	\$7,738.66	\$4,200.00	\$2,988.41	(\$722.07)	\$8,228.18
Grants	\$1.33	\$0.00	\$0.00	(\$1.33)	\$0.00
Other	\$1,541.13	\$701.80	\$995.12	\$0.00	\$1,247.81
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$52,121.67	\$35,565.20	\$39,811.62	\$0.00	\$47,875.25

Exhibit B  
 Combre Fondel Elementary School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2021, and Ending May 31, 2022

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$4,304.42	\$4,439.14	\$6,551.33	\$297.19	\$2,489.42
Instructional	\$15,846.49	\$12,829.90	\$20,649.41	\$20,173.70	\$28,200.68
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.04	\$5,006.85	\$4,946.96	(\$55.89)	\$4.04
Boosters	\$12,650.92	\$29,506.50	\$8,820.51	(\$21,190.50)	\$12,146.41
School Activities	\$5,589.88	\$2,052.00	\$678.72	\$775.50	\$7,738.66
Grants	\$1.33	\$0.00	\$0.00	\$0.00	\$1.33
Other	\$1,485.98	\$586.69	\$531.54	\$0.00	\$1,541.13
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$39,879.06	\$54,421.08	\$42,178.47	\$0.00	\$52,121.67

Exhibit C  
 Combre Fondel Elementary School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2020, and Ending May 31, 2021

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$4,096.52	\$23,063.15	\$11,945.91	(\$10,909.34)	\$4,304.42
Instructional	\$3,561.54	\$7,017.50	\$2,013.20	\$7,280.65	\$15,846.49
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$1,341.54	\$0.00	\$568.14	(\$773.36)	\$0.04
Boosters	\$283.04	\$12,820.25	\$6,356.96	\$5,904.59	\$12,650.92
School Activities	\$7,978.60	\$0.00	\$60.12	(\$2,328.60)	\$5,589.88
Grants	\$0.00	\$0.00	\$0.00	\$1.33	\$1.33
Other	\$42.61	\$618.64	\$0.00	\$824.73	\$1,485.98
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$17,303.85	\$43,519.54	\$20,944.33	(\$0.00)	\$39,879.06

Exhibit D  
 Combre Fondel Elementary School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2019, and Ending May 31, 2020

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$13,303.57	\$3,446.56	\$12,653.61	\$0.00	\$4,096.52
Instructional	\$3,968.01	\$2,650.04	\$3,056.51	\$0.00	\$3,561.54
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$549.07	\$4,174.74	\$2,635.06	(\$747.21)	\$1,341.54
Boosters	\$283.04	\$0.00	\$0.00	\$0.00	\$283.04
School Activities	\$12,177.17	\$1,042.40	\$5,988.18	\$747.21	\$7,978.60
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$278.92	\$215.75	\$452.06	\$0.00	\$42.61
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Totals</b>	<b>\$30,559.78</b>	<b>\$11,529.49</b>	<b>\$24,785.42</b>	<b>(\$0.00)</b>	<b>\$17,303.85</b>

Exhibit E  
 Combre Fondel Elementary School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2018, and Ending May 31, 2019

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$20,331.47	\$5,950.17	\$13,014.07	\$36.00	\$13,303.57
Instructional	\$4,996.23	\$2,754.65	\$4,064.77	\$281.90	\$3,968.01
Class Accounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$940.47	\$6,051.44	\$3,371.69	(\$3,071.15)	\$549.07
Boosters	\$283.04	\$0.00	\$0.00	\$0.00	\$283.04
School Activitiy	\$2,214.67	\$10,908.55	\$3,699.30	\$2,753.25	\$12,177.17
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$580.03	\$457.52	\$758.63	\$0.00	\$278.92
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$29,345.91	\$26,122.33	\$24,908.46	\$0.00	\$30,559.78



Exhibit F  
 Combre Fondel Elementary School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2018, and Ending May 31, 2019

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$30,881.78	\$9,221.07	\$19,621.38	(\$150.00)	\$20,331.47
Instructional	\$6,668.71	\$3,425.74	\$5,266.93	\$168.71	\$4,996.23
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$367.84	\$3,832.53	\$2,300.88	(\$959.02)	\$940.47
Boosters	\$307.15	\$10.00	\$34.11	\$0.00	\$283.04
School Activities	\$3,790.85	\$633.50	\$3,149.99	\$940.31	\$2,214.67
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$933.91	\$281.32	\$635.20	\$0.00	\$580.03
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$42,950.24	\$17,404.16	\$31,008.49	\$0.00	\$29,345.91

Exhibit A  
Henry Heights Elementary School  
Summary of Cash Receipts, Disbursements and Transfers - All Funds  
For the Period Beginning June 1, 2022, and Ending May 31, 2023

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$13,631.76	\$2,476.52	\$5,235.53	\$1,443.17	\$12,315.92
Instructional	\$12,224.20	\$10,771.17	\$11,304.48	(\$140.20)	\$11,550.69
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$7,129.57	\$20,465.05	\$16,674.47	(\$2,182.71)	\$8,737.44
Boosters	\$400.09	\$0.00	\$0.00	\$0.00	\$400.09
School Activities	\$3,402.43	\$7,270.00	\$7,732.45	\$936.89	\$3,876.87
Grants	\$663.00	\$0.00	\$0.00	\$0.00	\$663.00
Other	\$2,064.13	\$418.00	\$700.00	(\$57.15)	\$1,724.98
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$39,515.18	\$41,400.74	\$41,646.93	\$0.00	\$39,268.99

Exhibit B  
Henry Heights Elementary School  
Summary of Cash Receipts, Disbursements and Transfers - All Funds  
For Fiscal Year Beginning June 1, 2021, and Ending May 31, 2022

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$18,801.38	\$3,470.04	\$8,639.66	\$0.00	\$13,631.76
Instructional	\$12,302.42	\$7,600.00	\$7,076.98	(\$601.24)	\$12,224.20
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$1,653.87	\$17,554.17	\$12,679.71	\$601.24	\$7,129.57
Boosters	\$400.09	\$0.00	\$0.00	\$0.00	\$400.09
School Activities	\$7,342.64	\$2,140.65	\$6,080.86	\$0.00	\$3,402.43
Grants	\$663.00	\$0.00	\$0.00	\$0.00	\$663.00
Other	\$2,656.75	\$179.13	\$771.75	\$0.00	\$2,064.13
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$43,820.15	\$30,943.99	\$35,248.96	\$0.00	\$39,515.18



Exhibit C  
Henry Heights Elementary School  
Summary of Cash Receipts, Disbursements and Transfers - All Funds  
For Fiscal Year Beginning June 1, 2020, and Ending May 31, 2021

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$26,814.72	\$17,358.79	\$19,253.21	(\$6,118.92)	\$18,801.38
Instructional	\$11,098.29	\$3,241.74	\$7,587.61	\$5,550.00	\$12,302.42
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$3,512.66	\$1,330.71	(\$528.08)	\$1,653.87
Boosters	\$400.09	\$0.00	\$0.00	\$0.00	\$400.09
School Activities	\$8,542.27	\$341.61	\$2,638.24	\$1,097.00	\$7,342.64
Grants	\$663.00	\$0.00	\$0.00	\$0.00	\$663.00
Other	\$2,762.35	\$39.22	\$144.82	\$0.00	\$2,656.75
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$50,280.72	\$24,494.02	\$30,954.59	\$0.00	\$43,820.15

Exhibit D

Henry Heights Elementary School

Summary of Cash Receipts, Disbursements and Transfers - All Funds

For Fiscal Year Beginning June 1, 2019, and Ending May 31, 2020

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$24,619.15	\$10,511.57	\$8,471.49	\$155.49	\$26,814.72
Instructional	\$8,438.31	\$5,137.18	\$10,999.23	\$8,522.03	\$11,098.29
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$5,752.46	\$30,796.77	\$18,915.37	(\$17,633.86)	\$0.00
Boosters	\$400.09	\$0.00	\$0.00	\$0.00	\$400.09
School Activities	\$5,398.05	\$4,295.58	\$7,607.70	\$6,456.34	\$8,542.27
Grants	\$2,391.90	\$790.27	\$2,519.17	\$0.00	\$663.00
Other	\$529.32	\$1,995.23	\$2,262.20	\$2,500.00	\$2,762.35
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$47,529.28	\$53,526.60	\$50,775.16	\$0.00	\$50,280.72



Exhibit E  
Henry Heights Elementary School  
Summary of Cash Receipts, Disbursements and Transfers - All Funds  
For Fiscal Year Beginning June 1, 2018, and Ending May 31, 2019

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$12,313.57	\$19,664.22	\$12,571.82	\$5,213.18	\$24,619.15
Instructional	\$12,385.48	\$5,850.67	\$17,730.62	\$7,932.78	\$8,438.31
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$4,060.18	\$39,088.72	\$22,775.09	(\$14,621.35)	\$5,752.46
Boosters	\$549.46	\$0.00	\$149.37	\$0.00	\$400.09
School Activities	\$6,375.83	\$8,738.30	\$10,192.20	\$476.12	\$5,398.05
Grants	\$1,945.41	\$3,713.16	\$3,265.94	(\$0.73)	\$2,391.90
Other	\$228.10	\$446.13	\$1,144.91	\$1,000.00	\$529.32
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$37,858.03	\$77,501.20	\$67,829.95	\$0.00	\$47,529.28

Exhibit F  
Henry Heights 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	\$9,876.17	\$18,431.31	\$19,050.70	\$3,056.79	\$12,313.57
Instructional	\$10,219.56	\$14,073.43	\$15,643.46	\$3,735.95	\$12,385.48
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$3,147.96	\$28,896.81	\$19,477.24	(\$8,507.35)	\$4,060.18
Boosters	\$549.46	\$0.00	\$0.00	\$0.00	\$549.46
School Activities	\$4,905.89	\$9,881.38	\$10,126.05	\$1,714.61	\$6,375.83
Grants	\$724.03	\$1,520.95	\$299.57	\$0.00	\$1,945.41
Other	\$764.86	\$890.22	\$1,426.98	\$0.00	\$228.10
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$30,187.93</u>	<u>\$73,694.10</u>	<u>\$66,024.00</u>	<u>\$0.00</u>	<u>\$37,858.03</u>



Exhibit A  
 S.P. Arnett Middle School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2022, and Ending May 31, 2023

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$54,880.62	\$12,525.47	\$(18,947.99)	\$8,947.62	\$57,405.72
Instructional	\$18,165.38	\$9,995.50	\$(10,535.36)	\$20.00	\$17,645.52
Athletics	\$19,130.11	\$33,152.50	\$(30,265.63)	\$7,213.14	\$29,230.12
Fund Raisers	\$195.28	\$25,024.92	\$(5,741.79)	(\$19,283.13)	\$195.28
Boosters	\$13,123.58	\$3,996.49	\$(3,701.66)	(\$3,671.67)	\$9,746.74
School Activities	\$31,263.25	\$18,025.37	\$(14,708.02)	\$6,774.04	\$41,354.64
Grants	\$2,459.42	\$0.00	\$(0.00)	\$0.00	\$2,459.42
Other	\$324.17	\$60.75	\$(0.00)	\$0.00	\$384.92
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Totals	\$139,541.81	\$102,781.00	\$83,900.45	\$0.00	\$158,422.36

Exhibit B  
 S.P. Arnett Middle School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2021, and Ending May 31, 2022

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$42,567.13	\$12,681.26	\$(12,166.37)	\$11,798.60	\$54,880.62
Instructional	\$17,531.82	\$7,120.50	\$(7,986.94)	\$1,500.00	\$18,165.38
Athletics	\$13,566.04	\$22,733.20	\$(21,751.02)	\$4,581.89	\$19,130.11
Fund Raisers	\$4,361.60	\$29,671.03	\$(11,621.86)	(\$22,215.49)	\$195.28
Boosters	\$17,554.91	\$7,350.92	\$(11,823.53)	\$41.28	\$13,123.58
School Activities	\$32,713.51	\$30,264.04	\$(36,008.02)	\$4,293.72	\$31,263.25
Grants	\$2,459.42	\$0.00	\$(0.00)	\$0.00	\$2,459.42
Other	\$343.12	\$48.45	\$(67.40)	\$0.00	\$324.17
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Totals	\$131,097.55	\$109,869.40	\$101,425.14	\$0.00	\$139,541.81



Exhibit C  
 S.P. Arnett Middle School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2020, and Ending May 31, 2021

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$51,422.86	\$12,197.79	\$(21,282.66)	\$229.14	\$42,567.13
Instructional	\$23,542.03	\$6,200.00	\$(11,986.82)	(\$223.39)	\$17,531.82
Athletics	\$18,278.52	\$6,151.69	\$(10,094.33)	(\$769.84)	\$13,566.04
Fund Raisers	\$1,176.10	\$8,825.45	\$(5,013.26)	(\$626.69)	\$4,361.60
Boosters	\$16,278.04	\$3,996.40	\$(2,719.53)	\$0.00	\$17,554.91
School Activities	\$41,332.15	\$6,994.02	\$(17,009.19)	\$1,396.53	\$32,713.51
Grants	\$459.42	\$2,000.00	\$(0.00)	\$0.00	\$2,459.42
Other	\$550.11	\$76.92	\$(278.16)	(\$5.75)	\$343.12
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Totals	\$153,039.23	\$46,442.27	\$68,383.95	(\$0.00)	\$131,097.55

Exhibit D  
S.P. Arnett Middle School  
Summary of Cash Receipts, Disbursements and Transfers - All Funds  
For Fiscal Year Beginning June 1, 2019, and Ending May 31, 2020

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Administrative	\$52,335.35	\$19,699.17	\$(25,910.66)	\$5,299.00	\$51,422.86
Instructional	\$21,887.22	\$8,646.00	\$(13,045.66)	\$6,054.47	\$23,542.03
Athletics	\$24,621.88	\$14,515.50	\$(24,055.20)	\$3,196.34	\$18,278.52
Fund Raisers	\$0.00	\$61,143.74	\$(36,201.90)	(\$23,765.74)	\$1,176.10
Boosters	\$13,225.52	\$3,937.06	\$(5,466.54)	\$4,582.00	\$16,278.04
School Activities	\$38,889.12	\$28,840.03	\$(31,030.93)	\$4,633.93	\$41,332.15
Grants	\$459.42	\$0.00	\$(0.00)	\$0.00	\$459.42
Other	\$729.87	\$113.68	\$(293.44)	\$0.00	\$550.11
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
	<u>\$152,148.38</u>	<u>\$136,895.18</u>	<u>\$136,004.33</u>	<u>(\$0.00)</u>	<u>\$153,039.23</u>



Exhibit A  
 Starks High School  
 Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds  
 For the Fiscal Year Beginning June 1, 2022 and Ending May 31, 2023

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$7,589.23	\$7,755.65	\$15,253.98	(\$394.97)	(\$304.07)
Instructional	\$22,122.75	\$21,483.82	\$20,056.68	(\$420.55)	\$23,129.34
Athletics	\$22,552.70	\$43,148.54	\$57,070.65	\$23,127.78	\$31,758.37
Fund Raisers	\$0.00	\$84,806.06	\$55,584.80	(\$29,679.26)	(\$458.00)
Boosters	\$17,679.97	\$0.00	\$4,043.81	(\$175.51)	\$13,460.65
School Activities	\$28,206.48	\$20,646.07	\$35,248.95	\$7,542.51	\$21,146.11
Grants	\$2,750.00	\$0.00	\$2,221.00	\$0.00	\$529.00
Other	\$368.76	\$366.35	\$408.17	\$0.00	\$326.94
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals - All Funds	\$101,269.89	\$178,206.49	\$189,888.04	\$0.00	\$89,588.34

Exhibit B

Starks High School

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

For the Fiscal Year Beginning June 1, 2021 and Ending May 31, 2022

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$9,671.89	\$6,097.87	(\$11,632.86)	\$3,452.33	\$7,589.23
Instructional	\$22,410.92	\$10,886.60	(\$13,371.64)	\$2,196.87	\$22,122.75
Athletics	\$22,963.22	\$36,781.78	(\$52,274.19)	\$15,081.89	\$22,552.70
Fund Raisers	\$5,004.04	\$63,990.69	(\$38,871.61)	(\$30,123.12)	\$0.00
Boosters	\$20,175.51	\$0.00	(\$2,495.54)	\$0.00	\$17,679.97
School Activities	\$35,644.74	\$16,561.00	(\$35,866.52)	\$11,867.26	\$28,206.48
Grants	\$2,906.16	\$0.00	\$0.00	(\$156.16)	\$2,750.00
Other	\$1,845.56	\$3,152.93	(\$2,310.66)	(\$2,319.07)	\$368.76
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals - All Funds	\$120,622.04	\$137,470.87	\$156,823.02	\$0.00	\$101,269.89



Exhibit A  
 Washington Marion Magnet School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For the Period Beginning June 1, 202, and Ending December 31, 2022

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$18,137.93	\$20,116.23	\$30,957.78	\$5,643.29	\$12,939.67
Instructional	\$102,980.93	\$47,689.00	\$35,982.58	\$1,742.26	\$116,429.61
Athletics	\$40,030.33	\$119,667.84	\$115,797.03	\$17,985.13	\$61,886.27
Fund Raisers	\$25,272.13	\$70,952.00	\$41,406.87	(\$25,887.90)	\$28,929.36
Boosters	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
School Activities	\$31,083.37	\$32,743.93	\$46,990.95	\$6,142.95	\$22,979.30
Grants	\$597.74	\$0.00	\$0.00	\$0.00	\$597.74
Other	\$32,730.05	\$10,792.62	\$3,793.70	(\$5,625.73)	\$34,103.24
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$251,832.48	\$301,961.62	\$274,928.91	(\$0.00)	\$278,865.19

Exhibit B

Washington Marion Magnet School

Summary of Cash Receipts, Disbursements and Transfers - All Funds

For Fiscal Year Beginning June 1, 2021, and Ending May 31, 2022

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$7.78	\$7.78	\$0.00
Administrative	\$28,442.73	\$20,584.69	\$24,183.99	(\$6,705.50)	\$18,137.93
Instructional	\$97,186.90	\$58,945.75	\$59,385.98	\$6,234.26	\$102,980.93
Athletics	\$5,760.97	\$145,742.42	\$140,802.67	\$29,329.61	\$40,030.33
Fund Raisers	\$38,056.83	\$150,967.00	\$114,691.12	(\$49,060.58)	\$25,272.13
Boosters	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
School Activities	\$17,297.41	\$31,928.05	\$28,336.52	\$10,194.43	\$31,083.37
Grants	\$597.74	\$0.00	\$0.00	\$0.00	\$597.74
Other	\$17,670.00	\$16,897.65	\$11,837.60	\$10,000.00	\$32,730.05
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$206,012.58	\$425,065.56	\$379,245.66	(\$0.00)	\$251,832.48



Exhibit C  
 Washington Marion Magnet School  
 Summary of Cash Receipts, Disbursements and Transfers - All Funds  
 For Fiscal Year Beginning June 1, 2020, and Ending May 31, 2021

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$8,455.23	\$31,627.41	\$12,512.41	\$872.50	\$28,442.73
Instructional	\$101,627.26	\$26,765.50	\$25,977.80	(\$5,228.06)	\$97,186.90
Athletics	\$2,363.41	\$65,490.77	\$63,002.29	\$909.08	\$5,760.97
Fund Raisers	\$10,193.47	\$55,756.40	\$31,874.12	\$3,981.08	\$38,056.83
Boosters	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
School Activities	\$20,800.68	\$12,795.00	\$15,763.67	(\$534.60)	\$17,297.41
Grants	\$597.74	\$0.00	\$0.00	\$0.00	\$597.74
Other	\$16,017.43	\$2,262.24	\$609.67	\$0.00	\$17,670.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$161,055.22	\$194,697.32	\$149,739.96	(\$0.00)	\$206,012.58