Calcasieu Parish School Board

BUILDING FOUNDATIONS FOR THE FUTURE

Dr. Jason VanMetre, Superintendent

TO: Members, Calcasieu Parish School Board

FROM: Wilfred Bourne, Chief Financial Officer

DATE: March 19, 2025

RE: Budget/Fiscal Management Committee Meeting

Mr. Aaron Natali, Chairman, has called a Budget/Fiscal Management Committee Meeting for **Thursday, March 27, 2025,** 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) 2024-2025 General Fund Budget Revision #2
2) A – School Audit Report
   B – School Audit Report Significant Deficiencies
3) Fiscal Risk Assessment (Information Only)

Budget/Fiscal Management:

Aaron Natali, Chair
Tony O'Banion, Vice Chair
Phyllis Ayo
Patrick Pichon
Billy Breaux
Rev. Desmond Wallace
Dr. Betty Washington
Russell Castille
Karen Hardy-McReynolds

Other Board Members:

Shawn Baumgarten
Dean Roberts
Mary Fontenot
Glenda Gay
Damon Hardesty
Eric Tarver

Child Welfare and Attendance 2423 Sixth Street Lake Charles, LA 70601 Phone 337.217.4230 Fax 337.217.4231

ITEM #1

TO: Board Members

FROM: Wilfred Bourne

SUBJECT: 2024-25 General Fund Budget Revision #2

DATE: March 21, 2025

Budget revision #2 for the 2024-25 General Fund includes Revenues and Other Sources of Funds of $403,883,282, an increase of $21,329,008 and Expenditures and Other Uses of Funds of $419,568,765, an increase of $52,366,468 over the original budget.

Major revenue increases/<decreases> include:

- $7,260,000-Mid-year ad valorem tax collection adjust-increase
- $3,958,758-Mid-year sales tax collection adjustment-increase
- ($156,700) -Mid-year MFP adjustment-decrease
- $10,21,757-One-time State stipend & Differentiated Comp Stipend

Major expenditure increases/<decreases> include:

- $ 10,000 – increase: PIO office supply needs
- $ 14,254 – increase: Dino Press supplies
- $ 70,515 – increase: Student tracking system software
- $ 298,896 – increase: Charter transfer mid-year adjustment
- $ 31,554,017 – Mid-year salary adjustments (S/T Suppl., State Stipend, Differential Comp., COMPASS stipends, Adds/Deletes)

General Fund budget revision #2 projects a current deficit of $15,685,483 resulting in a projected unassigned fund balance of $25,684,242 or 6.36% of projected revenues.

2024-2025 General Fund Budget Summary

Original

General Fund Revenues and Other Sources	$ 382,554,274
General Fund Expenditures and Other Uses	$ (364,879,889)
Excess of Revenues & Other Sources Over Expenditures & Other Uses	$ 17,674,385

Cumulative

General Fund Revenues & Other Sources			
	Original	$ 382,554,274	
Add:	Revision #1	$ -	
Add:	Revision #2	$ 21,329,008	
Add:	Revision #3	$ -	
General Fund Budgeted Revenues and Other Sources			$ 403,883,282
General Fund Expenditures & Other Uses			
	Original	$ (364,879,889)	
Add:	Revision #1	$ (71,965)	
Add:	Encumbrances carried forward	$ (2,250,443)	
Add:	Revision #2	$ (52,366,468)	
Add:	Revision #3	$ -	
Total Expenditures and Other Uses			$ (419,568,765)
Excess (Deficiency) of Revenues & Other Sources Over Expenditures & Other Uses			$ (15,685,483)

Analysis of General Fund Reserves

General Fund Reserves @ 7/1/24 (Projected)		$ 103,796,381
Projected Result of Operations 2024-2025	$ (15,685,483)	
Projected General Fund Total Reserves 6/30/25		$ 88,110,898
Committed for Insurance Deductibles	$ (1,000,000)	
Committed for QZAB Debt Service	$ -	
Non-Spendable Inventory	$ (1,615,153)	
Non-Spendable For Long Term Receivables	$ -	
Restricted & Committed For Grants	$ (3,603,033)	
* Restricted For Salary Enhancements-1995 S/T	$ (24,496,664)	
* Restricted For Salary Enhancements-2015 S/T	$ (29,948,027)	
Assigned for Construction and Materials & Suppli	$ (1,447,779)	
Assigned for E-Rate Funding	$ (316,000)	
Total Restrictions, Commitments & Assignments of Fund Bala	$ (62,426,656)	
Projected Unassigned Fund Balance 6/30/2025	6.36%	$ 25,684,242

Target Fund Balance @ 9.0% Of Projected Revenues	$ 36,349,495
Target Fund Balance @ 8.5% Of Projected Revenues	$ 34,330,079
Target Fund Balance @ 8.0% Of Projected Revenues	$ 32,310,663

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

Calcasieu Parish School Board
Summary of Changes Attributable to Net Department Increase (Decrease)
Budget Revision # 2
For Fiscal Year 2024-2025

Revenues by source:			
Local	Advalorem Taxes	$	7,260,000
	Sales Taxes		3,958,758
	Donations		25,000
	Ed testing service fees revenue, Dino press revenues		23,454
State	MFP		(156,700)
	One time stipend, DCA		10,211,757
	Adj textbook to actual		6,739
Total Revenue Changes:		$	21,329,008
Expenditures:			
Department:			
Superintendent	Public Information office needs	$	10,000
CAO	Transfer to transportation for busing costs		(6,232)
Middle School	Transfer to library to cover books		(5,000)
Vocational	Testing lab supplies funded by Ed testing service fees	$	9,200
Special Education	Dinopress revenue for supplies		14,254
Advanced Studies	Training and admin needs		7,000
Library	Nonallocation books		5,000
Finance	Addl. Travel costs-Insurance negotiations		2,075
Data Processing	System software needs student tracking etc		70,515
Warehouse	Adj Nonpublic Texts grant amounts to actual		10,084
Transportation	Transfer to transportation for busing costs		6,232
Charter Transfer			298,896
All Dept., Total Salary and Benfit adjust. (S/T Suppl, State Stipend, Diff. Comp., COMPASS Stipends, Adds/Deletes)			51,944,444
Total Expenditure Changes:		$	52,366,468
Net Change to Budget Results:		$	(31,037,460)

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF REVENUE FOR PROPOSED REVISED BUDGET
FOR YEAR ENDING JUNE 30, 2025

	Account	ITEM OR DESCRIPTION	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 REVISED #3 APPROVED BUDGET	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 REVISED #1 PROPOSED BUDGET	ADJUSTMENTS AND TRANSFERS	2024-2025 REVISED #2 PROPOSED BUDGET
		LOCAL SOURCES:							
1110	511110	Constitutional Tax (5.06 mills)	$ 13,623,872	$ 13,679,594	$ 14,800,000	$ 13,300,000	$ 13,300,000	$ 2,130,000	$ 15,430,000
1110	511120	Maintenance/Operation Tax (11.94 mills)	32,148,104	32,290,284	35,100,000	32,000,000	32,000,000	4,400,000	36,400,000
1110	511140	Contribution to Teacher Retirement	2,730,655	2,830,803	3,200,000	2,600,000	2,600,000	720,000	3,320,000
1110	511160	Penalties and Interest on Property Taxes	66,972	45,919	49,000	30,000	30,000	10,000	40,000
1110	511301	Sales and Use Tax, Penalty and Interest	109,712,780	113,102,226	114,502,153	111,016,578	111,016,578	1,803,254	112,819,832
1110	511321	Sales and Use Tax Salary Enhancements	36,567,970	37,701,346	37,200,741	35,953,025	35,953,025	1,072,889	37,025,914
1120	511331	Sales and Use Tax Salary Enhancements 2015	36,517,924	37,438,408	37,182,888	35,745,144	35,745,144	1,082,615	36,827,759
1110	512000	Other Local Revenue	-	5,067	-	-	-	-	-
1110	513103	Tuition - Summer School	4,000	13,400	90,000	35,000	35,000	-	35,000
1110	513105	Tuition - Driver's Education	-	-	-	-	-	-	-
1110	513109	Tuition - Other Programs	64,448	34,177	-	-	-	-	-
1110	513201	Tuition - Other Parishes	469,702	496,059	200,000	250,000	250,000	-	250,000
1110	514101	Bus Rental Fees	425	30,194	36,000	20,000	20,000	-	20,000
1110	515111	Interest Income	(2,174,533)	738,032	1,850,000	750,000	750,000	-	750,000
1110	515411	Income from 16th Sections	90,332	81,009	80,000	80,000	80,000	-	80,000
1110	515421	Rental of Board Property	39,316	57,872	65,000	45,000	45,000	-	45,000
1110	519200	Donations/Local Grants	82,550	3,802	24,810	5,000	5,000	25,000	30,000
1110	519350	Judgements	-	-	7,700	-	-	-	-
1110	519601	Tax Collection Fees	1,016,197	991,338	980,000	980,000	980,000	-	980,000
1110	519911	Medicaid Reimbursement	722,272	1,934,845	3,200,000	1,000,000	1,000,000	-	1,000,000
1110	519930	E Rate	433,494	911,907	500,000	600,000	600,000	-	600,000
1110	519999	Miscellaneous Income	453,777	669,779	200,000	250,000	250,000	23,454	273,454
1110	553201	Insurance Proceeds	93,165	-	-	-	-	-	-
1110	556001	Judgments	-	3,504	-	-	-	-	-
		Insurance Proceeds	-	-	-	-	-	-	-
		TOTAL - LOCAL SOURCES	**$ 232,663,422**	**$ 243,059,565**	**$ 249,268,292**	**$ 234,659,747**	**$ 234,659,747**	**$ 11,267,212**	**$ 245,926,959**
		STATE SOURCES:							
1110	531101	Equalization	$ 124,657,502	$ 127,884,936	$ 139,596,007	$ 145,154,527	$ 145,154,527	$ (156,700)	$ 144,997,827
1110	531901	Other Unrestricted State Revenue	8,339,651	-	-	-	-	-	-
1110	532101	Special Education	-	-	-	-	-	-	-
1110	532251	Adult Education 274	-	-	-	-	-	-	-
1110	532301	PIPs	37,903	48,946	40,000	40,000	40,000	-	40,000
1110	532501	Non-Public School Transportation	-	-	-	-	-	-	-
1110	532551	Non-Public Textbooks	68,680	74,708	80,395	80,000	80,000	6,739	86,739
1110	532901	Other Restricted State Revenue	33,646	42,279	9,593,977	-	-	10,211,757	10,211,757
1110	532000	State Revenue	-	99,597	-	-	-	-	-
1110	538110	Revenue Sharing	989,605	1,010,318	660,000	675,000	675,000	-	675,000
1110		Salary Supplement Support	-	-	-	-	-	-	-
1110	539101	State Cont Teacher Retirement	9,485	12,139	30,000	30,000	30,000	-	30,000
		TOTAL-STATE SOURCES	**$ 134,136,472**	**$ 129,172,923**	**$ 150,000,379**	**$ 145,979,527**	**$ 145,979,527**	**$ 10,061,796**	**$ 156,041,323**
		FEDERAL SOURCES:							
1110	541100	Impact Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1110	543301	ROTC Funding	114,886	124,378	115,000	115,000	115,000	-	115,000
1110	543901	EPA- Clean Diesel Bus Rebate Program	-	-	-	-	-	-	-
		TOTAL - FEDERAL SOURCES	**$ 114,886**	**$ 124,378**	**$ 115,000**	**$ 115,000**	**$ 115,000**	**$ -**	**$ 115,000**

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF REVENUE FOR PROPOSED REVISED BUDGET
FOR YEAR ENDING JUNE 30, 2025

	Account	ITEM OR DESCRIPTION	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 REVISED #3 APPROVED BUDGET	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 REVISED #1 PROPOSED BUDGET	ADJUSTMENTS AND TRANSFERS	2024-2025 REVISED #2 PROPOSED BUDGET
		OTHER SOURCES:							
1110	552101	Indirect Costs	$ 5,223,784	$ 4,701,417	$ 3,100,000	$ 1,750,000	$ 1,750,000	$ -	$ 1,750,000
1110	552201	Transfers In	-	-	1,020,000	-	-	-	-
1110	513107	Transfers In: Tuition - Extended Day	264,499	272,176	-	-	-	-	-
1110	553101	Sale of Fixed Assets	58,267	84,255	95,000	50,000	50,000	-	50,000
1110	554001	Other Loan Proceeds -	-	-	-	-	-	-	-
1110	553101	Sale of Surplus	-	-	-	-	-	-	-
1110	553201	Insurance Loss Recovery	-	-	-	-	-	-	-
1110	553202	Insurance Loss Recovery-Auto Claims	-	180,100	36,000	-	-	-	-
1110	553301	Lost/Damaged Textbooks	-	-	-	-	-	-	-
1110	551101	Proceeds from bond sale	-	-	-	-	-	-	-
		TOTAL - OTHER SOURCES	**$ 5,546,550**	**$ 5,237,948**	**$ 4,251,000**	**$ 1,800,000**	**$ 1,800,000**	**$ -**	**$ 1,800,000**
		TOTAL REVENUES AND OTHER SOURCES	**$ 372,461,330**	**$ 377,594,814**	**$ 403,634,671**	**$ 382,554,274**	**$ 382,554,274**	**$ 21,329,008**	**$ 403,883,282**

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND,BUDGET REVISION #2
SUMMARY OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025

Account		Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
AA	AA	Total Board	$ 719,117	$ 572,205	$ 546,200	$ 546,200	$ 546,200	$ -	$ -	$ 546,200
AB	AB	Total Superintendent	$ 495,897	$ 531,148	$ 588,622	$ 536,939	$ 536,939	$ 10,000	$ 49,695	$ 596,634
AC	AC	Total Internal Audit	$ 408,704	$ 441,515	$ 453,204	$ 412,890	$ 412,890	$ -	$ 84,519	$ 497,409
AD	AD	Total Curriculum & Instruction	$ 7,802,431	$ 8,778,471	$ 10,669,978	$ 10,766,580	$ 10,827,330	$ (6,232)	$ 61,573	$ 10,882,671
AE	AE	Total Elementary	$ 51,580,838	$ 54,519,624	$ 55,770,678	$ 48,906,274	$ 48,906,274	$ -	$ 10,057,725	$ 58,963,998
AF	AF	Total Elementary Instructional	$ 633,007	$ 646,241	$ 736,015	$ 649,520	$ 649,520	$ -	$ 40,228	$ 689,748
AG	AG	Total Middle School	$ 28,279,565	$ 30,103,238	$ 31,102,053	$ 27,526,112	$ 27,525,938	$ (5,000)	$ 5,352,471	$ 32,873,409
AH	AH	Total High Schools	$ 48,574,356	$ 51,359,706	$ 51,754,754	$ 45,516,537	$ 45,542,216	$ -	$ 7,941,813	$ 53,484,029
AI	AI	Total Vocational Education	$ 2,665,622	$ 2,984,304	$ 2,658,656	$ 2,556,930	$ 2,788,683	$ 9,200	$ 306,625	$ 3,104,508
EC	EC	Total Early Childhood	$ 28,782	$ 26,964	$ 135,899	$ 114,500	$ 119,500	$ -	$ -	$ 119,500
AK	AK	Total Special Education	$ 26,499,679	$ 29,316,318	$ 33,281,077	$ 29,005,427	$ 29,005,427	$ 14,254	$ 8,571,959	$ 37,591,640
AL	AL	Total Advanced Studies - Gift/Talent/AP	$ 3,402,776	$ 3,584,178	$ 3,828,026	$ 3,233,154	$ 3,235,178	$ 7,000	$ 1,003,168	$ 4,245,346
AP	AP	Total Alternative Programs	$ 937,545	$ 870,656	$ 1,086,850	$ 793,133	$ 793,133	$ -	$ 69,847	$ 862,980
AR	AR	Total Pupil Appraisal	$ 3,029,687	$ 3,173,490	$ 3,300,453	$ 2,872,537	$ 2,872,537	$ -	$ 699,441	$ 3,571,978
AS	AS	Total Speech/Lang Therapy	$ 3,529,020	$ 3,432,352	$ 3,364,291	$ 3,073,147	$ 3,135,289	$ -	$ 185,811	$ 3,321,099
AT	AT	Total Child Welfare & Attendance	$ 800,462	$ 971,911	$ 1,156,052	$ 1,015,857	$ 1,015,857	$ -	$ 248,249	$ 1,264,106
AU	AU	Total Nursing	$ 2,421,833	$ 2,609,892	$ 2,782,577	$ 2,488,665	$ 2,488,665	$ -	$ 446,258	$ 2,934,923
AV	AV	Total Testing	$ 444,764	$ 189,145	$ 710,730	$ 668,422	$ 668,422	$ -	$ 28,827	$ 697,249
AW	AW	Total Library & Media Services	$ 892,386	$ 1,036,323	$ 1,017,200	$ 1,017,139	$ 1,017,139	$ 5,000	$ 60,337	$ 1,082,476
AX	AX	Total Print Shop	$ 701,512	$ 603,732	$ 977,518	$ 860,549	$ 860,733	$ -	$ 66,277	$ 927,010
BA	BA	Total Personnel	$ 966,836	$ 1,160,795	$ 1,200,706	$ 1,043,095	$ 1,045,900	$ -	$ 118,260	$ 1,164,160
BB	BB	Total Finance	$ 151,825	$ 153,752	$ 156,389	$ 144,621	$ 144,621	$ 2,075	$ 20,406	$ 167,102
BC	BC	Total Accounting / Purchasing	$ 617,333	$ 656,550	$ 572,865	$ 502,705	$ 502,705	$ -	$ 112,180	$ 614,885
BD	BD	Total Accounts Payable	$ 201,511	$ 234,418	$ 214,512	$ 167,739	$ 167,739	$ -	$ 56,507	$ 224,246
BE	BE	Total Payroll	$ 290,481	$ 335,117	$ 348,388	$ 311,701	$ 311,701	$ -	$ 69,241	$ 380,942
BF	BF	Total Risk Management/Insurance	$ 8,121,520	$ 10,071,766	$ 13,495,285	$ 13,686,461	$ 13,686,461	$ -	$ 41,220	$ 13,727,681

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND,BUDGET REVISION #2
SUMMARY OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025

Account		Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
BG	BG	**Total Data Processing**	$ 934,246	$ 974,350	$ 2,010,054	$ 1,768,943	$ 1,768,943	$ 70,515	$ 132,609	$ 1,972,067
BH	BH	**Total Technology**	$ 3,077,713	$ 3,745,969	$ 6,651,092	$ 6,321,236	$ 6,322,005	$ -	$ 333,910	$ 6,655,915
BI	BI	**Total Sales Tax**	$ 1,521,600	$ 1,601,884	$ 1,982,725	$ 1,720,155	$ 1,720,155	$ -	$ 282,030	$ 2,002,185
BJ	BJ	**Total Warehouse & Textbooks**	$ 1,807,008	$ 757,065	$ 2,769,501	$ 3,860,939	$ 3,921,649	$ 10,084	$ 147,082	$ 4,078,815
BK	BK	**Total Transportation**	$ 14,158,900	$ 19,090,450	$ 19,166,113	$ 17,118,037	$ 17,275,230	$ 6,232	$ 3,360,251	$ 20,641,713
BL	BL	**Total Maintenance**	$ 20,256,031	$ 24,872,805	$ 21,067,661	$ 19,670,908	$ 21,384,481	$ -	$ 2,149,497	$ 23,533,978
BM	BM	**Total Planning & Construction**	$ 248,343	$ 441,968	$ 116,604	$ 107,434	$ 107,434	$ -	$ 6,030	$ 113,464
BN	BN	**Total Debt Service on GO Bonds**	$ -	$ -	$ 1,913,746	$ -	$ -	$ -	$ -	$ -
BP	BP	**Total Utilities**	$ 9,981,216	$ 11,478,109	$ 11,557,800	$ 12,557,800	$ 12,557,800	$ -	$ -	$ 12,557,800
BR	BR	**Total Employee Benefits**	$ 81,171,411	$ 85,804,262	$ 93,432,808	$ 81,425,925	$ 81,425,925	$ -	$ 9,840,401	$ 91,266,326
BS	BS	**Total School Lunch Support**	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ -	$ -	$ 1,200,000
GX	GX	**Total Other Misc Grants**	$ 595,100	$ 856,254	$ 1,102,599	$ 700,000	$ 700,000	$ -	$ -	$ 700,000
		Total Other Uses	$ 25,955,911	$ 20,369,997	$ 19,534,652	$ 20,011,679	$ 20,011,679	$ 298,896	$ -	$ 20,310,575
		Grand Total Expenditures	**$ 355,104,968**	**$ 379,556,925**	**$ 404,414,332**	**$ 364,879,889**	**$ 367,202,297**	**$ 422,024**	**$ 51,944,444**	**$ 419,568,765**

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND,BUDGET REVISION #2
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025

					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
						Board								
						Board of Education Services								
						Salaries								
2311	AA	000	000	11102311AA000000	611111	Gen Admin Board - Per Diem	$ 145,200	$ 145,200	$ 145,200	$ 145,200	$ 145,200	$ -	$ -	$ 145,200
						Purchased Professional Services								
2311	AA	000	000	11102311AA000000	632015	Gen Admin Board Contract Services	31,686	3,264	1,000	1,000	1,000	-	-	1,000
2311	AA	000	000	11102311AA000000	633211	Gen Admin Board Legal Fees	122,492	113,070	125,000	125,000	125,000	-	-	125,000
2311	AA	000	000	11102311AA000000	633311	Gen Admin Board Audit Fee	191,900	168,500	165,000	165,000	165,000	-	-	165,000
2311	AA	000	000	11102311AA000000	633921	Gen Admin Board Policy Manual	-	-	10,000	10,000	10,000	-	-	10,000
						Purchased Other Services								
2311	AA	000	000	11102311AA000000	654011	Gen Admin Board Advertising	27,966	17,119	11,000	11,000	11,000	-	-	11,000
2311	AA	000	000	11102311AA000000	655011	Gen Admin Board Printing	14,052	-	-	-	-	-	-	-
2311	AA	000	000	11102311AA000000	658211	Gen Admin Board Travel - Board	4,321	8,241	10,000	10,000	10,000	-	-	10,000
						Supplies Purchased								
2311	AA	000	000	11102311AA000000	661001	Gen Admin Board Supplies Board	773	1,478	1,500	1,500	1,500	-	-	1,500
						Equipment Purchased								
						Miscellaneous								
2311	AA	000	000	11102311AA000000	681011	Gen Admin Board Dues - LSBA/ITEE/NSBA	34,405	34,505	22,500	22,500	22,500	-	-	22,500
						Purchased Services								
2314	AA	000	000	11102314AA000000	631611	Gen Admin Board Election Costs	82,963	7,210	5,000	5,000	5,000	-	-	5,000
						Warehousing and Distribution Services								
2530	AA	000	000	11102530AA000000	632015	Gen Admin Board Fees-Record Storage	63,359	73,618	50,000	50,000	50,000	-	-	50,000
	AA			AA		**Total Board**	$ 719,117	$ 572,205	$ 546,200	$ 546,200	$ 546,200	$ -	$ -	$ 546,200
						Superintendent								
						Office of Superintendent Services								
2321	AB	000	000	11102321AB000000	611112	Salary - Superintendent	$ 189,665	$ 199,530	$ 199,875	$ 192,850	$ 192,850	$ -	$ 1,199	$ 194,049
2321	AB	000	000	11102321AB000000	611112	Auto Allowance - Superintendent	-	12,000	12,000	12,000	12,000	-	-	12,000
2321	AB	000	000	11102321AB000000	611411	Salary - Secretary	45,541	46,732	46,977	42,057	42,057	-	6,030	48,087
2321	AB	000	000	11102321AB000000	632015	Contracted Services	100,221	87,350	50,000	10,000	10,000	-	-	10,000
2321	AB	000	000	11102321AB000000	644212	Copier Lease	6,889	7,923	7,000	7,000	7,000	-	-	7,000
2321	AB	000	000	11102321AB000000	653051	Communications-Postage	213	136	400	400	400	-	-	400
2321	AB	000	000	11102321AB000000	658211	Travel	3,595	1,489	2,700	2,700	2,700	-	-	2,700
2321	AB	000	000	11102321AB000000	661001	Supplies Office Superintendent	19,373	18,592	3,878	3,300	3,300	-	-	3,300
2321	AB	000	000	11102321AB000000	661501	Tech Supplies	-	-	700	700	700	-	-	700
2321	AB	000	000	11102321AB000000	681011	Dues & Subscriptions	912	839	1,000	1,000	1,000	-	-	1,000
						Public Information Services								
2823	AB	000	000	11102823AB000000	611819	Salary - Public Information Officer	69,205	73,227	76,949	67,929	67,929	-	17,676	85,605
2823	AB	000	000	11102823AB000000	611822	Salary - PIO Digital Media Specialist	52,881	60,012	58,805	53,675	53,675	-	9,414	63,089
2823	AB	000	000	11102823AB000000	643011	R/M of Equipment	-	-	500	500	500	-	-	500
2823	AB	000	000	11102823AB000000	654011	Advertising	700	1,040	7,200	6,840	6,840	-	-	6,840
2823	AB	000	000	11102823AB000000	655011	Printing-Binding: Share/Annual Report	-	-	225	225	225	-	-	225
2823	AB	000	000	11102823AB000000	658211	Travel	3,877	6,994	2,700	2,850	2,850	-	-	2,850
2823	AB	000	000	11102823AB000000	661001	Supplies - Public Information Services	-	3,851	2,122	2,375	2,375	10,000	-	12,375
2823	AB	000	000	11102823AB000000	661501	PIO Tech Supplies	572	933	720	684	684	-	-	684
2823	AB	000	000	11102823AB000000	681011	Dues & Subscriptions	2,253	1,730	-	1,615	1,615	-	-	1,615
						Special Projects Services								
2219	AB	SSP	0	11102219ABSSP000	611341	Salary - Special Projects Coordinator	-	-	93,791	88,621	88,621	-	9,404	98,025
2219	AB	SSP	0	11102219ABSSP000	611411	Salary - Clerical	-	-	-	23,268	23,268	-	5,972	29,240
2219	AB	SSP	0	11102219ABSSP000	643011	C/S-Gen Repairs Maint	-	173	200	-	-	-	-	-
2219	AB	SSP	780	11102219ABSSP780	644113	Rentals	-	-	750	1,900	1,900	-	-	1,900
2219	AB	SSP	0	11102219ABSSP000	655011	Printing and Binding	-	251	400	950	950	-	-	950

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND,BUDGET REVISION #2
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025

					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
2219	AB	SSP	0	11102219ABSSP000	658211	Travel	-	1,075	6,000	6,745	6,745	-	-	6,745
2219	AB	SSP	0	11102219ABSSP000	661001	Supplies	-	1,810	1,000	1,425	1,425	-	-	1,425
2219	AB	SSP	0	11102219ABSSP000	661501	Tech Supplies	-	-	500	475	475	-	-	475
2219	AB	SSP	0	11102219ABSSP000	681011	Dues and Fees	-	-	-	105	105	-	-	105
2219	AB	SSP	0	11102219ABSSP000	689011	Miscellaneous	-	5,461	12,230	4,750	4,750	-	-	4,750
	AB			AB		**Total Superintendent**	$ 495,897	$ 531,148	$ 588,622	$ 536,939	$ 536,939	$ 10,000	$ 49,695	$ 596,634
						Internal Audit								
						Internal Audit Services								
2510	AC	000	000	11102510AC000000	611411	Salary - Clerical	$ 33,876	$ 35,491	$ 35,736	$ 30,816	$ 30,816	$ -	$ 16,302	$ 47,118
2516	AC	000	000	11102516AC000000	611116	Salary - Internal Auditor	97,952	101,489	101,834	94,809	94,809	-	9,185	103,994
2516	AC	000	000	11102516AC000000	611812	Salary - Auditors	267,290	288,379	291,754	264,770	264,770	-	59,032	323,802
2516	AC	000	000	11102516AC000000	644212	Copier Lease	-	845	1,700	1,425	1,425	-	-	1,425
2516	AC	000	000	11102516AC000000	653024	Communications Online Subscriptions	7,434	7,381	13,000	12,350	12,350	-	-	12,350
2516	AC	000	000	11102516AC000000	653051	Communications -Postage	16	-	80	75	75	-	-	75
2516	AC	000	000	11102516AC000000	658211	Travel	452	1,915	1,800	1,710	1,710	-	-	1,710
2516	AC	000	000	11102516AC000000	661001	Supplies Office Internal Audit	707	755	800	760	760	-	-	760
2516	AC	000	000	11102516AC000000	661025	Supplies Internal Audit	150	3,974	3,000	2,850	2,850	-	-	2,850
2516	AC	000	000	11102516AC000000	661501	Tech Supplies Internal Audit	827	1,286	3,500	3,325	3,325	-	-	3,325
	AC			AC		**Total Internal Audit**	$ 408,704	$ 441,515	$ 453,204	$ 412,890	$ 412,890	$ -	$ 84,519	$ 497,409
						Curriculum and Instruction								
						Regular Instruction Programs								
1110	AD	000	000	11101110AD000000	612311	Teacher Substitutes Day-By-Day	$ 5,054,821	$ 5,564,961	$ 5,025,894	$ 5,025,894	$ 5,025,894	$ -	$ -	$ 5,025,894
1110	AD	000	000	11101110AD000000	612411	Non-teacher Substitutes	206,391	241,330	300,000	300,000	300,000	-	-	300,000
1100	AD	000	000	11101100AD000000	632015	Contracted Services	-	3,034	3,800	3,600	3,600	-	-	3,600
1100	AD	000	000	11101100AD000000	661021	Supplies Instructional	196,861	309,069	240,000	240,000	240,000	-	-	240,000
1100	AD	000	000	11101100AD000000	661024	Supplies Classroom	7,571	2,328	-	-	-	-	-	-
1100	AD	000	000	11101100AD000000	661124	Supplies School Desks/Furniture	133,787	-	4,500	4,275	5,606	-	-	5,606
1100	AD	000	000	11101100ADSTM000	661124	Supplies School Desks/Furniture STEM	-	7,285	-	-	-	-	-	-
						After School Programs								
						Summer School Programs								
1470	AD	000	000	11101470AD000000	611211	Summer School Salaries Teachers	-	-	30,000	30,000	30,000	-	-	30,000
						Alternative School Programs								
						Other Instructional Programs								
1490	AD	000	000	11101490AD000000	632011	Contracted Services - 4H Program Svcs	3,000	3,000	3,000	3,000	3,000	-	-	3,000
						Other Special Program Svcs- Positive Connections								
						Counseling Svcs- Positive Connections								
						Nursing Services								
2134	AD	000	000	11102134AD000000	611842	Nurses	18,725	13,300	-	-	-	-	-	-
						Ed Diagnostician Services								
						Improvement of Instructional Services - Other Educational Programs								
2219	AD	000	000	11102219AD000000	611117	Salary - Supervisors: Grants also Schl Eval C	87,153	91,398	92,718	86,669	86,669	-	9,185	95,854
2219	AD	000	000	11102219AD000000	611342	Salary - Grant Coordinator	77,137	79,819	80,408	73,627	73,627	-	39,589	113,216
						Instruction and Curriculum Development Services								
2220	AD	000	000	11102220AD000000	611411	Salary - Grant Clerical/ Accountability Clerical	61,839	109,938	122,045	83,802	83,802	-	9,642	93,444
2220	AD	000	000	11102220AD000000	611914	Salary - Accountability	81,234	76,352	-	-	-	-	-	-
2220	AD	NTA	000	11102220ADNTA00(	632011	NTA Contracted Services Mentor Training	-	-	-	34,200	34,200	-	-	34,200
2220	AD	000	000	11102220AD000000	643011	R/M Grants	216	-	971	1,848	1,848	-	-	1,848
2220	AD	000	000	11102220AD000000	644212	Copier Lease	287	-	-	-	-	-	-	-
2220	AD	000	000	11102220AD000000	658211	Travel Grants	241	2,371	2,559	4,085	4,085	-	-	4,085
2220	AD	000	000	11102220AD000000	658214	Travel Accountability	171	-	-	-	-	-	-	-
2220	AD	NTA	000	11102220ADNTA00(	661001	Supplies Transition to Teaching	777	17	-	-	-	-	-	-

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND,BUDGET REVISION #2
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	Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
2220 AD 000 000 11102220AD000000	661011	Supplies-Grants	1,234	2,119	2,512	1,900	1,900	-	-	1,900
2220 AD 000 000 11102220AD000000	661501	Tech Supplies Instructional Staff-Grants	7,804	9,441	3,258	4,370	4,370	-	-	4,370
2220 AD 000 000 11102220AD000000	681011	Dues and Fees	418	140	200	200	200	-	-	200
		Instructional Staff Training Regular Education								
2231 AD NTA 000 11102231ADNTA00(	612311	New Teacher Academy Subs	-	-	45,000	42,750	42,750	-	-	42,750
2231 AD NTA 000 11102231ADNTA00(	615012	Stipends New Teacher Training	25,020	192,600	363,800	90,000	90,000	-	(6,000)	84,000
2231 AD 000 000 11102231AD000000	615013	Other Reg Instr Stff Stipends	-	-	20,320	6,650	6,650	-	(10,000)	(3,350)
2231 AD NTA 000 11102231ADNTA00(	632011	Contracted Services NTA	-	-	10,000	9,500	9,500	-	-	9,500
2231 AD 000 000 11102231AD000000	632015	Contracted Services	-	110	-	-	-	-	-	-
2231 AD NTA 000 11102231ADNTA00(	644214	Leases Copiers	1,392	1,276	1,800	-	-	-	-	-
2231 AD 000 000 11102231AD000000	653024	Online Subscriptions	-	60,000	80,000	80,000	100,000	-	-	100,000
2231 AD NTA 000 11102231ADNTA00(	658212	Travel	1,845	-	4,150	3,990	3,990	-	-	3,990
2231 AD 000 000 11102231AD000000	658211	Travel-Aspiring Principal Fellowship	13,574	531	-	-	-	-	-	-
2231 AD NTA 000 11102231ADNTA00(	661001	NTA Supplies	21,586	26,750	38,000	20,900	20,900	-	-	20,900
2231 AD NTA 000 11102231ADNTA00(	661501	NTA Tech Supplies	7,157	666	3,989	8,455	8,455	-	-	8,455
2231 AD NTA 000 11102231ADNTA00(	664211	Books/References	20,817	22,896	9,400	19,380	19,380	-	-	19,380
2231 AD NTA 000 11102231ADNTA00(	681011	Dues and Fees	-	40	-	-	-	-	-	-
		Other Instructional Staff Activities								
		Office of Assistant Superintendent Services								
2324 AD 000 000 11102324AD000000	611114	Salary - Chief Academic Officer	109,070	107,514	113,229	106,204	106,204	-	2,088	108,292
2324 AD 000 000 11102324AD000000	611411	Salary - Clerical	36,176	37,791	38,036	33,116	33,116	-	17,069	50,185
2324 AD 000 000 11102324AD000000	653051	Communications-Postage	2,658	2,494	6,000	5,700	5,700	-	-	5,700
2324 AD 000 000 11102324AD000000	655011	Printing	11,023	6,668	15,000	14,250	14,250	-	-	14,250
2324 AD 000 000 11102324AD000000	658211	Travel Associate Superintendent	6,751	8,762	4,000	3,800	3,800	-	-	3,800
2324 AD 000 000 11102324AD000000	661001	Supplies Office	1,664	3,589	4,000	3,800	3,800	-	-	3,800
2324 AD 000 000 11102324AD000000	661501	Supplies Technology	-	2,107	5,000	4,750	4,750	-	-	4,750
		School Administrative Services								
2400 AD 000 000 11102400AD000000	661001	Supplies Sch Admin Non-Instructional	5,666	7,176	13,556	6,000	6,000	(2,337)	-	3,663
2410 AD 000 000 11102410AD000000	611121	Summer School Salaries Principals	-	-	5,000	5,000	5,000	-	-	5,000
2420 AD 000 000 11102420AD000000	611123	Summer School Salaries Asst Princpls	-	-	5,000	5,000	5,000	-	-	5,000
		Warehouse and Distribution Services								
2530 AD 000 000 11102530AD000000	661001	Supplies Mail	-	-	200	190	190	-	-	190
		Operation and Maintenance of Plant Services								
2662 AD 000 000 11102662AD000000	659011	Other Purchased Services - Security	-	-	1,881,203	2,100,000	2,100,000	-	-	2,100,000
2662 AD 000 000 11102662AD000000	632015	Contracted Services- Canines	3,000	2,700	14,000	13,300	13,300	-	-	13,300
2662 AD 000 000 11102662AD000000	659016	Resource Officers	1,216,065	1,389,114	1,600,000	1,800,000	1,800,000	-	-	1,800,000
		Tech Admin Services								
2841 AD 000 000 11102841AD000000	653027	BARK Program Subscription	-	-	20,375	20,375	61,125	-	-	61,125
		Community Service Operations								
3300 AD 000 000 11103300AD000000	689011	Calcasieu Arts & Humanities Council	-	-	2,000	10,000	8,669	-	-	8,669
3300 AD 000 000 11103300AD000000	689022	Big Brother/Sister Program	-	12,000	25,000	25,000	25,000	-	-	25,000
5200 AD 000 000 11105200AD000000	693212	Transfers Out School Activity Funds (SAF)	379,300	377,785	430,055	431,000	431,000	(3,895)	-	427,105
AD AD		**Total Curriculum & Instruction**	$ 7,802,431	$ 8,778,471	$ 10,669,978	$ 10,766,580	$ 10,827,330	$ (6,232)	$ 61,573	$ 10,882,671
		Elementary								
		Regular Instruction Programs								
		Salaries								
1105 AE 000 000 11101105AE000000	611211	Salary - Kindergarten Teachers	$ 4,996,370	$ 5,281,884	$ 5,492,909	$ 4,869,518	$ 4,869,518	$ -	$ 893,634	$ 5,763,152
1110 AE 000 000 11101110AE000000	611211	Salary - Elementary Teachers	33,062,195	34,392,347	35,247,630	30,924,430	30,924,430	-	6,242,770	37,167,200
1110 AE 000 000 11101110AE000000	611511	Salary - Classroom Aides	21,600	23,846	24,228	19,447	19,447	-	9,730	29,177
		Purchased Professional Services								
		Purchased Property Services								
		Purchased Other Services								

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					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
1100	AE	000	000	11101100AE000000	653024	Online Subscription License Fees	56,000	-	56,000	-	-	-	-	-
1100	AE	000	000	11101100AE000000	658211	*Teacher Travel*	-	169	-	-	-	-	-	-
1100	AE	000	000	11101100AE000000	658223	Travel - Teachers	5,719	2,461	3,300	2,375	2,375	-	-	2,375
						Supplies Purchases								
1100	AE	000	000	11101100AE000000	661026	Supplies - K thru 5	124,725	-	9,800	4,560	4,560	-	-	4,560
1100	AE	000	000	11101100AE000000	661526	Tech Supplies K - 5	-	679	32,320	30,200	30,200	-	-	30,200
						Equipment Purchases								
						Other Instructional Programs - Co-Curricular Activities								
1410	AE	000	000	11101410AE000000	611211	Teacher Salaries-Extracurricular Supplements	10,000	7,000	7,000	7,000	7,000	-	(3,000)	4,000
1410	AE	000	000	11101410AE000000	611243	Teacher Salaries-Extracurricular Robotics	-	-	-	-	-	-	4,200	4,200
						After School Programs								
						Other Instructional Programs -Alternative School Programs								
1480	AE	000	000	11101480AE000000	611213	Salaries ISI Teachers	118,760	122,207	161,271	150,000	150,000	-	-	150,000
1480	AE	000	000	11101480AE000000	611511	Salaries ISI Aides	25,643	27,729	27,918	19,999	19,999	-	9,950	29,949
						Other Instructional Programs								
1490	AE	000	000	11101490AE000000	611211	CODOFIL Teacher Salaries	1,568,604	2,341,950	2,102,616	1,843,443	1,843,443	-	672,709	2,516,153
1490	AE	000	000	11101490AE000000	611511	ESL Aides	103,428	4,745	22,846	18,068	18,068	-	5,026	23,094
1490	AE	000	000	11101490AE000000	658211	CODOFIL Travel	11,314	14,686	16,000	15,200	15,200	-	-	15,200
						Special Programs - NCLB								
						Special Programs - ELAcquisition								
1520	AE	000	000	11101520AE000000	611511	Salary-ELA Paraprofessional	36,500	100,860	124,186	73,186	73,186	-	99,930	173,116
						Special Programs - Pre-K								
						Guidance Services								
2122	AE	000	000	11102122AE000000	611352	Salary - Counselors Elementary	2,185,020	2,294,682	2,383,786	2,068,479	2,068,479	-	397,877	2,466,356
						Diagnostic Services								
						Improvement of Instructional Services - Regular Education Programs								
2211	AE	000	000	11102211AE000000	611115	Salary - Administrative Directors	102,652	106,307	106,652	99,627	99,627	-	77,405	177,032
2211	AE	000	000	11102211AE000000	611411	Salary - Secretaries Administrative Directors	63,413	69,268	63,301	55,445	55,445	-	12,730	68,175
2211	AE	000	000	11102211AE000000	644212	Eq Lease Copier	1,716	1,787	4,500	4,275	4,275	-	-	4,275
2211	AE	000	000	11102211AE000000	681011	Dues and Fees	-	-	-	475	475	-	-	475
2214	AE	000	000	11102214AE000000	611411	Salary - Clerical	25,477	30,163	56,867	48,783	48,783	-	9,674	58,457
						Instruction and Curriculum Development Services								
2220	AE	000	000	11102220AE000000	611342	Salary - Instructional Consultants Elementary	-	-	80,581	80,993	80,993	-	9,185	90,178
2220	AE	000	000	11102220AE000000	611361	Salaries/Supplements Elementary Programs	3,665	3,535	10,360	5,000	5,000	-	(4,520)	480
2220	AE	000	000	11102220AE000000	611411	Salaries - Clerical Instructional Staff	983	453	4,000	1,000	1,000	-	-	1,000
2220	AE	000	000	11102220AE000000	632013	Purchased Services	11,976	5,489	3,500	3,325	3,325	-	-	3,325
2220	AE	000	000	11102220AE000000	634011	Repair & Upkeep of Equipment	-	-	2,500	2,375	2,375	-	-	2,375
2220	AE	000	000	11102220AE000000	658211	Travel Elementary Teachers	202	4,680	21,700	30,000	30,000	-	-	30,000
2220	AE	000	000	11102220AE000000	658212	Travel - Supervisors & Consultants	-	93	-	-	-	-	-	-
2220	AE	000	000	11102220AE000000	658213	Travel - Administrative Directors	1,340	1,625	4,500	2,850	2,850	-	-	2,850
2220	AE	000	000	11102220AE000000	661025	Supplies Elementary	2,918	10,620	4,050	3,850	3,850	-	-	3,850
2220	AE	000	000	11102220AE000000	661101	Supplies Office (Adm. Director)	2,159	1,146	5,400	5,130	5,130	(440)	-	4,690
2220	AE	000	000	11102220AE000000	661501	Supplies Admin Tech Other	3,410	2,145	2,000	1,900	1,900	440	-	2,340
2220	AE	000	000	11102220AE000000	664211	Books Elementary	-	-	2,000	1,900	1,900	-	-	1,900
						Instructional Staff Training Services								
2231	AE	000	000	11102231AE000000	661025	Supplies Training	-	23,188	-	-	-	-	-	-
						Library and Media Services								
2252	AE	000	000	11102252AE000000	611214	Salary - Librarians	1,883,668	1,957,758	1,889,349	1,618,591	1,618,591	-	403,120	2,021,711
						School Administrative Services								
2400	AE	000	000	11102400AE000000	611411	Salary - School Secretaries	1,730,154	1,842,187	1,884,508	1,556,882	1,556,882	-	386,202	1,943,084
2400	AE	000	000	11102400AE000000	661101	Supplies Office - Principals	25,831	38,164	36,000	34,200	34,200	-	-	34,200
2400	AE	000	000	11102400AE000000	661525	Tech Supplies Principals	11,712	80,889	42,500	28,975	28,975	-	-	28,975
2410	AE	000	000	11102410AE000000	611121	Salary - Principals	2,709,011	2,889,095	2,963,154	2,725,736	2,725,736	-	322,019	3,047,755

CALCASIEU PARISH SCHOOL BOARD
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DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
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	Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
2420 AE 000 000 11102420AE000000	611123	Salary - Assistant Principals	2,674,673	2,835,787	2,871,444	2,549,056	2,549,056	-	509,084	3,058,140
AE AE		**Total Elementary**	$ 51,580,838	$ 54,519,624	$ 55,770,678	$ 48,906,274	$ 48,906,274	$ -	$ 10,057,725	$ 58,963,998
		Elementary - Instructional								
		Regular Instruction Programs								
1100 AF 000 000 11101100AF000000	653024	Online subscriptions	$ 20,441	$ 10,772	$ 4,900	$ 6,555	$ 1,555	$ -	$ -	$ 1,555
1100 AF 000 000 11101100AF000000	661026	Supplies - K thru 5	57,280	27,586	12,993	33,576	33,576	-	-	33,576
1100 AF 000 000 11101100AF000000	661027	Supplies - Remediation	-	-	5,650	-	-	-	-	-
1100 AF 000 000 11101100AF000000	661031	Supplies Kindergarten Testing	893	10,071	104	8,617	7,617	-	-	7,617
1100 AF 000 000 11101100AF000000	661526	Tech Supplies K-5	-	-	47,600	20,900	39,900	-	-	39,900
		Other Instructional Programs								
1490 AF 000 000 11101490AF000000	611213	Remediation Teachers	3,920	12,960	7,064	15,000	15,000	-	-	15,000
1490 AF 000 000 11101490AF000000	611513	Supplements - Learning Interventionists/Tutor	138,870	132,994	200,000	150,000	150,000	-	(17,950)	132,050
		Improvement of Instructional Services - Regular Education Programs								
2211 AF 000 000 11102211AF000000	611411	Salaries - Clerical	29,624	32,056	32,718	28,240	28,240	-	6,030	34,270
2211 AF 000 000 11102211AF000000	644212	Eq Lease Copier	5,174	4,917	8,400	7,980	7,980	-	-	7,980
2211 AF 000 000 11102211AF000000	681011	Membership Fees	239	1,137	1,137	1,080	1,080	-	-	1,080
		Instruction and Curriculum Development Services								
2220 AF 000 000 11102220AF000000	611342	Salary - Instructional Consultants Elementary	344,915	363,737	366,182	332,732	332,732	-	52,148	384,880
2220 AF 000 000 11102220AF000000	632015	Purchased Services	-	-	13,017	-	-	-	-	-
2220 AF 000 000 11102220AF000000	658211	Travel Elementary Teachers	-	174	-	-	-	-	-	-
2220 AF 000 000 11102220AF000000	658212	Travel - Supervisors & Consultants	16,271	7,132	18,900	17,955	17,955	-	-	17,955
2220 AF 000 000 11102220AF000000	661001	Supplies - Supervisors/Consultants Elementar	2,553	3,921	1,000	6,840	6,840	-	-	6,840
2220 AF 000 000 11102220AF000000	661025	Supplies Elementary	7,468	10,618	10,200	13,253	5,253	-	-	5,253
2220 AF 000 000 11102220AF000000	661501	Tech Supplies - Supervisors/Consultants Elem	5,359	16,636	6,150	6,793	1,793	-	-	1,793
		Staff Training								
2231 AF 000 000 11102231AF000000	658212	Staff Travel	-	350	-	-	-	-	-	-
2231 AF 000 000 11102231AF000000	661025	Staff Training Supplies	-	11,180	-	-	-	-	-	-
AF AF		**Total Elementary Instructional**	$ 633,007	$ 646,241	$ 736,015	$ 649,520	$ 649,520	$ -	$ 40,228	$ 689,748
		Middle School								
		Regular Instruction:								
1105 AG 000 000 11101105AG000000	611211	Salary - Kindergarten Teachers	$ 315,496	$ 287,211	$ 290,530	$ 252,405	$ 252,405	$ -	$ 50,025	$ 302,430
1110 AG 000 000 11101110AG000000	611211	Salary - Elementary Teachers	21,233,404	22,415,573	22,808,327	20,110,303	20,110,303	-	3,892,596	24,002,898
1110 AG 000 000 11101110AG000000	611213	Salary - Remediation	7,890	10,560	3,600	10,000	10,000	-	-	10,000
1110 AG 000 000 11101110AG000000	611511	Salary - Classroom Aides	24,611	25,327	26,646	21,726	21,726	-	-	21,726
1110 AG 000 000 11101110AG000000	632015	Purchased Services	-	548	-	-	620	620	-	1,240
1100 AG 000 000 11101100AG000000	643011	Purch Svcs Maintenance/Repair	-	3,549	2,300	2,300	2,300	-	-	2,300
1100 AG 000 000 11101100AG000000	653024	P/S Communications	22,828	63,727	123,414	168,900	153,826	(1,800)	-	152,026
1100 AG 000 000 11101100AG000000	658212	Travel FACE	325	-	750	750	750	-	-	750
1100 AG 000 000 11101100AG000000	658223	Travel - Teachers	4,550	2,463	15,000	8,000	8,000	-	-	8,000
1100 AG 000 000 11101100AG000000	661024	Supplies General School K-12	17,867	46,050	61,996	66,996	66,996	(5,000)	-	61,996
1100 AG 000 000 11101100AG000000	661027	Supplies Remediation	-	-	2,545	2,545	2,545	-	-	2,545
1100 AG 000 000 11101100AG000000	661034	Supplies Language	10,705	6,191	31,138	23,138	23,138	-	-	23,138
1100 AG 000 000 11101100AG000000	661035	Supplies Math	8,692	29,678	31,268	20,521	22,859	(620)	-	22,239
1100 AG 000 000 11101100AG000000	661037	Supplies Science	2,386	2,969	28,128	19,980	24,020	-	-	24,020
1100 AG 000 000 11101100AG000000	661038	Supplies Social Studies	-	3,277	23,277	18,137	25,863	-	-	25,863
1100 AG 000 000 11101100AG000000	661055	Supplies Foreign Language	388	-	15,408	4,000	3,826	-	-	3,826
1100 AG 000 000 11101100AG000000	661524	Tech Supplies Gen Sch K-12	47,342	70,460	40,759	41,769	41,769	-	-	41,769
1100 AG 000 000 11101100AG000000	661527	Tech Supplies Remediation	-	4,132	5,843	10,000	10,000	-	-	10,000
1100 AG 000 000 11101100AG000000	661534	Tech Supplies Language	7,889	14,307	15,138	23,138	23,138	-	-	23,138
1100 AG 000 000 11101100AG000000	661535	Tech Supplies Math	11,936	9,640	15,897	20,521	20,521	-	-	20,521
1100 AG 000 000 11101100AG000000	661537	Tech Supplies Science	16,742	16,016	20,958	19,980	19,980	-	-	19,980

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	Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
1100 AG 000 000 11101100AG000000	661538	Tech Supplies Social Studies	3,028	29,303	18,137	18,137	18,137	-	-	18,137
1100 AG 000 000 11101100AG000000	661555	Tech Supplies Foreign Language	16,293	-	31,155	44,267	44,267	-	-	44,267
1100 AG 000 000 11101100AG000000	661595	French Immersion Tech Supplies	-	-	2,000	2,000	2,000	-	-	2,000
1100 AG 000 000 11101100AG000000	664211	Instructional Texts	25,633	4,715	65,058	29,058	29,058	-	-	29,058
1100 AG 000 000 11101100AG000000	664411	Instructional Periodicals	-	-	1,335	1,335	1,335	-	-	1,335
1100 AG 000 000 11101100AG000000	673024	Equipment General School	-	-	2,995	2,995	2,995	-	-	2,995
		Other Instructional Programs - Co-Curricular Activities								
1410 AG 000 000 11101410AG000000	611211	Salaries CoCurricular	43,020	47,671	45,732	45,893	45,893	-	-	45,893
1410 AG 000 000 11101410AG000000	611243	Salaries CoCurricular Robotics	-	-	-	-	-	-	8,000	8,000
1410 AG 000 000 11101410AG000000	611511	Cocurricular Aides	-	-	560	560	560	-	-	560
1410 AG 000 000 11101410AG000000	611542	Salaries CoCurricular E-sports	-	-	4,000	-	-	-	-	-
		Other Instructional Programs - Athletics								
1420 AG 000 000 11101420AG000000	611211	Salaries Coaching Supplements	66,385	76,275	73,619	68,013	68,013	-	11,607	79,620
1420 AG 000 000 11101420AG000000	611511	Salaries Clerical Supplements	-	1,600	2,933	2,400	2,400	-	-	2,400
1420 AG 000 000 11101420AG000000	632015	Contracted Services	550	825	900	900	1,250	-	-	1,250
1420 AG 000 000 11101420AG000000	661057	Athletic Supplies	-	23,678	18,000	18,000	18,000	-	-	18,000
		After School Programs								
		Other Instructional Programs -Alternative School Programs								
1480 AG 000 000 11101480AG000000	611213	ISI Teachers	114,329	123,861	156,210	170,000	170,000	-	-	170,000
1480 AG 000 000 11101480AG000000	611511	ISI Aides	15,484	16,170	17,640	20,000	20,000	-	-	20,000
		Alternative Programs								
1490 AG 000 000 11101490AG000000	611213	Remediation / ISI	-	-	-	48,932	48,932	-	40,053	88,985
		Guidance Services								
2122 AG 000 000 11102122AG000000	611352	Salary - Counselors Middle	1,065,707	1,142,140	1,143,041	1,031,345	1,031,345	-	202,002	1,233,347
		Improvement of Instructional Services - Regular Education Programs								
2211 AG 000 000 11102211AG000000	611115	Salary - Administrative Director	100,783	106,307	106,652	99,627	99,627	-	9,185	108,812
2211 AG 000 000 11102211AG000000	611411	Salary - Secretary to Admin Director	34,862	48,531	71,496	28,987	28,987	-	6,485	35,472
2211 AG 000 000 11102211AG000000	661101	Admin Office Supplies	-	11,229	10,157	6,000	6,000	-	-	6,000
2211 AG 000 000 11102211AG000000	681011	Misc Exp - Dues & Fees	564	250	920	650	650	1,800	-	2,450
		Improvement of Instructional Services - Other Educational Programs								
2219 AG 000 000 11102219AG000000	658215	French Immersion Travel	-	-	1,341	1,500	1,341	-	-	1,341
		Instruction and Curriculum Development Services								
2220 AG 000 000 11102220AG000000	611342	Salary - Instructional Consultants Middle	429,041	430,221	464,123	423,258	423,258	-	55,960	479,218
2220 AG 000 000 11102220AG000000	611343	Salary - Instructional Coordinator	52,280	82,196	69,918	63,137	63,137	-	9,185	72,322
2220 AG 000 000 11102220AG000000	611344	Salary - Instructional Coaches	198,201	202,374	204,031	183,578	183,578	-	-	183,578
2220 AG 000 000 11102220AG000000	611347	Salary - Literacy Curriculum Administrator	85,343	-	71,450	-	-	-	-	-
2220 AG 000 000 11102220AG000000	611361	Salaries/Supplements Middle Programs	17,221	23,560	25,000	25,000	25,000	-	-	25,000
2220 AG 000 000 11102220AG000000	611412	Salaries- Clerical Supplements	-	-	20,000	-	-	-	-	-
2220 AG 000 000 11102220AG000000	611416	Accountability Clerical Supplements	-	-	1,000	-	-	-	-	-
2220 AG 000 000 11102220AG000000	632013	Purchased Services - Consultants Middle	-	30,929	4,000	4,000	4,000	-	-	4,000
2220 AG 000 000 11102220AG000000	632015	Purchased Services - Middle	49,524	102,730	115,415	119,400	111,915	-	-	111,915
2220 AG 000 000 11102220AG000000	643011	Repair Office Equipment Middle	-	-	400	400	400	-	-	400
2220 AG 000 000 11102220AG000000	643012	Repair Services Property	4,703	4,746	6,500	6,500	6,500	-	-	6,500
2220 AG 000 000 11102220AG000000	653051	Communications-Postage	-	25	250	250	250	-	-	250
2220 AG 000 000 11102220AG000000	658211	Travel Middle	15,749	20,271	23,581	22,650	22,650	-	-	22,650
2220 AG 000 000 11102220AG000000	658212	Travel - Supervisors & Consultants	7,031	9,417	14,665	13,500	13,500	-	-	13,500
2220 AG 000 000 11102220AG000000	658213	Travel - Administrative Director	4,045	2,882	4,000	4,000	4,000	-	-	4,000
2220 AG 000 000 11102220AG000000	658214	Travel Accountability	-	321	-	-	-	-	-	-
2220 AG 000 000 11102220AG000000	661001	Supplies - Supervisors/Consultants Middle	74	553	1,550	1,550	1,550	-	-	1,550
2220 AG 000 000 11102220AG000000	661025	Supplies Middle	3,023	21,268	34,850	19,850	19,850	-	-	19,850
2220 AG 000 000 11102220AG000000	661101	Supplies Office (Admin. Director)	-	894	-	-	-	-	-	-
2220 AG 000 000 11102220AG000000	661104	Supplies - Accountability	-	1,521	-	-	-	-	-	-
2220 AG 000 000 11102220AG000000	661501	Tech Supplies - Supervisors/Consultants Midd	1,994	1,489	4,450	4,450	4,450	-	-	4,450

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	Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
2220 AG 000 000 11102220AG000000	661525	Tech Supplies Middle	2,425	8,798	6,214	5,530	5,530	-	-	5,530
2220 AG 000 000 11102220AG000000	664211	Books Middle	-	2,490	3,000	3,000	3,000	-	-	3,000
2220 AG 000 000 11102220AGPBI000	664211	Books Middle PBI	2,717	-	-	-	-	-	-	-
2220 AG 000 000 11102220AG000000	681011	Misc Exp Dues and Fees	100	1,098	1,790	1,300	1,300	-	-	1,300
		Instructional Staff Training Services								
2231 AG 000 000 11102231AG000000	632011	Contracted Services	-	-	500	500	500	-	-	500
2231 AG 000 000 11102231AG000000	658211	Travel	-	-	7,485	7,485	14,970	-	-	14,970
		Library Services								
2252 AG 000 000 11102252AG000000	611214	Salary - Librarians	789,293	750,159	802,328	705,893	705,893	-	138,619	844,512
		Other Instructional Staff Services								
2290 AG 000 000 11102290AG000000	661001	Supplies Office - Supervisory Staff Middle	585	921	4,000	4,000	4,000	-	-	4,000
2290 AG 000 000 11102290AG000000	661501	Tech Supplies Computers Supervisory Staff	455	188	4,895	4,895	4,895	-	-	4,895
		School Administrative Services								
2400 AG 000 000 11102400AG000000	611411	Salary - School Secretaries	835,677	909,757	853,502	701,686	701,686	-	241,329	943,015
2400 AG 000 000 11102400AG000000	661001	Supplies Office - Principals	-	26,339	26,200	26,200	26,200	-	-	26,200
2400 AG 000 000 11102400AG000000	661501	Tech Supplies Sch Admin	-	1,800	19,000	9,800	9,800	-	-	9,800
2410 AG 000 000 11102410AG000000	611121	Salary - Principals	1,049,335	1,183,141	1,125,089	1,023,926	1,023,926	-	237,493	1,261,419
2420 AG 000 000 11102420AG000000	611123	Salary - Assistant Principals	1,408,534	1,570,958	1,774,879	1,590,443	1,590,443	-	440,117	2,030,560
2490 AG 000 000 11102490AG000000	611125	Salary - Dean of Discipline	100,026	67,459	68,026	61,223	61,223	-	9,816	71,039
		Operation and Maintenance of Plant Services								
		Transportation								
2721 AG 000 000 11102721AG000000	611621	Salary - Bus driver	-	-	159	-	159	-	-	159
		Personnel Related Svcs								
2830 AG 000 000 11102830AG000000	633211	Legal - Visas	2,500	500	3,000	3,000	3,000	-	-	3,000
AG AG		**Total Middle School**	$ 28,279,565	$ 30,103,238	$ 31,102,053	$ 27,526,112	$ 27,525,938	$ (5,000)	$ 5,352,471	$ 32,873,409
		High Schools								
		Regular Instruction Services								
1105 AH 000 000 11101105AH000000	611211	Salary - Kindergarten Teachers	$ 298,181	$ 182,223	$ 184,308	$ 161,883	$ 161,883	$ -	$ 31,540	$ 193,423
1110 AH 000 000 11101110AH000000	611211	Salary - Elementary Teachers	3,076,028	3,259,957	3,084,795	2,659,526	2,659,526	-	519,006	3,178,532
1110 AH 000 000 11101110AH000000	611511	Salary - Classroom Aides	24,786	22,601	22,988	18,203	18,203	-	9,453	27,656
1130 AH 000 000 11101130AH000000	611211	Salary - Secondary Teachers	29,501,902	31,410,084	32,211,335	28,395,395	28,395,395	-	4,860,231	33,255,626
1130 AH 000 000 11101130AH000000	611212	Salary - Alternative Discipline Program	685	760	320	-	-	-	-	-
1130 AH 000 000 11101130AH000000	611213	Salary - Remediation	-	-	-	-	-	-	2,128	2,128
1130 AH 000 000 11101130AH000000	611216	Salary - Academic Competition	7,642	7,352	14,754	-	-	-	7,422	7,422
1130 AH 000 000 11101130AH000000	611511	Salary - Classroom Aides	74,180	170,177	184,452	139,618	139,618	-	163,705	303,323
1130 AH 000 000 11101130AH000000	644212	Art Purchased Services	-	1,017	-	-	-	-	-	-
1100 AH 000 000 11101100AH000000	653024	Tech Services Web Based Subscriptions	1,013,735	717,445	200,000	180,000	180,402	-	-	180,402
1100 AH 000 000 11101100AH000000	658211	Travel - Academic Competition	-	84	-	-	-	-	-	-
1100 AH 000 000 11101100AH000000	658223	Travel - Teachers	2,221	2,749	5,000	4,500	4,500	-	-	4,500
1100 AH 000 000 11101100AH000000	661009	Supplies - Academic Competition	3,035	4,853	4,800	4,560	4,560	-	-	4,560
1100 AH 000 000 11101100AH000000	661024	Supplies - General School	16,247	30,954	7,200	7,200	8,700	-	-	8,700
1100 AH 000 000 11101100AH000000	661034	Supplies - English	18,336	24,581	12,525	11,900	11,900	-	-	11,900
1100 AH 000 000 11101100AH000000	661035	Supplies - Mathematics	12,352	25,079	8,232	7,820	17,820	10,000	-	27,820
1100 AH 000 000 11101100AH000000	661037	Supplies - Science	35,463	75,231	54,617	51,890	66,754	-	-	66,754
1100 AH 000 000 11101100AH000000	661038	Supplies - Social Studies	6,019	17,176	11,385	-	10,815	-	-	10,815
1100 AH 000 000 11101100AH000000	661057	Supplies - Physical Education	10,724	9,890	25,000	15,000	15,000	-	-	15,000
1100 AH 000 000 11101100AH000000	661501	Supplies Technology -Computers	1,349	-	-	-	-	-	-	-
1100 AH 000 000 11101100AH000000	661524	Tech Supplies Gen Sch	31,795	22,091	42,000	30,000	28,500	(500)	-	28,000
1100 AH 000 000 11101100AH000000	661534	Tech Supplies English	28,019	24,539	23,126	21,970	21,970	-	-	21,970
1100 AH 000 000 11101100AH000000	661535	Tech Supplies Math	32,025	16,704	40,600	38,570	25,168	(13,402)	-	11,766
1100 AH 000 000 11101100AH000000	661537	Tech Supplies Science	23,476	2,389	23,732	22,550	22,550	-	-	22,550
1100 AH 000 000 11101100AH000000	661538	Tech Supplies Social Studies	17,729	12,676	13,760	26,750	26,750	-	-	26,750

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					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
1100	AH	000	000	11101100AH000000	664211	Books-Texts	8,517	5,811	15,000	14,250	14,250	-	-	14,250
1100	AH	0	748	11101100AH000748	673062	Equipment-LCB Academy	-	-	20,890	-	-	-	-	-
1130	AH	000	000	11101130AH000000	611233	Salaries -Virtual Programs	75,736	99,458	190,738	190,000	190,000	-	-	190,000
1130	AH	000	000	11101130AH000000	661033	Supplies Virtual Program	1,578	254	3,500	1,500	1,500	-	-	1,500
1130	AH	000	000	11101130AH000000	661533	Tech Supplies Virtual Program	2,924	-	-	-	-	-	-	-
						Career and Technical Education Programs								
1310	AH	000	000	11101310AH000000	611211	Salary - Agriculture Teachers	700,911	745,205	840,002	749,902	749,902	-	96,218	846,120
1340	AH	000	000	11101340AH000000	611211	Salary - Home Economics Teachers	54,206	57,341	61,386	50,561	50,561	-	10,035	60,596
1350	AH	000	000	11101350AH000000	611211	Salary - Trades & Industry Teachers	2,003,437	1,974,041	1,997,749	1,768,857	1,768,857	-	372,556	2,141,413
1360	AH	000	000	11101360AH000000	611211	Salary - Business Teachers	360,408	381,289	395,591	343,166	343,166	-	109,547	452,713
						Other Instructional Programs								
						Other Instructional Programs-CoCurricular								
1410	AH	000	000	11101410AH000000	611211	Salaries CoCurricular Supplements	132,286	134,217	145,014	138,882	138,882	-	5,822	144,704
1410	AH	000	000	11101410AH000000	611243	Supplements Robotics	-	-	-	-	-	-	8,000	8,000
1410	AH	000	000	11101410AH000000	611511	Aides CoCurricular Supplement	14,937	17,803	32,223	8,223	8,223	-	9,830	18,053
						Other Instructional Programs-Athletics								
1420	AH	000	000	11101420AH000000	611211	Salaries Coaching Supplements	383,153	390,869	401,640	392,143	392,143	-	-	392,143
1420	AH	000	000	11101420AH000000	611511	Coaching Supplements Aides	3,483	21,870	20,718	1,985	1,985	-	-	1,985
1420	AH	000	000	11101420AH000000	633525	Athletic Drug Testing	8,455	6,263	10,000	9,000	9,000	-	-	9,000
1420	AH	000	000	11101420AH000000	661057	Supplies Helmet Certification	10,000	10,000	18,000	14,000	14,000	-	-	14,000
						Other Instructional Programs Driver's Education								
						Other Instructional Programs JROTC								
1450	AH	000	000	11101450AH000000	611231	ROTC Instructors	363,471	302,986	294,057	272,807	272,807	-	-	272,807
1450	AH	000	000	11101450AH000000	658241	ROTC Travel	3,000	3,000	3,000	3,000	3,000	-	-	3,000
1450	AH	000	000	11101450AH000000	661021	Supplies ROTC	3,000	3,000	3,000	3,000	3,000	-	-	3,000
						After School Programs								
						Alternative School Programs								
1480	AH	000	000	11101480AH000000	611211	Teachers Alternative Program	-	9,600	-	-	-	-	-	-
1480	AH	000	000	11101480AH000000	611213	ISI Teachers	132,395	160,163	189,714	170,000	170,000	-	-	170,000
1480	AH	000	000	11101480AH000000	611218	Detention Center Teacher	62,726	71,125	66,186	59,361	59,361	-	29,259	88,620
1480	AH	000	000	11101480AH000000	611511	ISI Aides	420	540	17,377	20,000	20,000	-	-	20,000
						Other Programs								
1490	AH	000	000	11101490AH000000	611211	Salaries Teachers	54,938	50,155	4,700	5,000	5,000	-	-	5,000
1490	AH	000	000	11101490AH000000	611213	Salaries Remediation Teachers	-	-	5,000	-	-	-	-	-
1490	AH	000	000	11101490AH000000	611511	Salaries Remediation Aides	195	2,271	90	-	-	-	-	-
						English Language Acquisition Title III								
						Other Programs-PreK								
						Pupil Support-Attendance Services								
2112	AH	000	000	11102112AH000000	611919	Salary - Truancy Officer	62,406	131,547	132,028	119,249	119,249	-	-	119,249
						Pupil Support-Social Work								
						Pupil Support-Other Attendance & SW Services								
2119	AH	000	000	11102119AH000000	611929	Salary - Discipline & Expulsion Officers	58,591	67,378	67,967	61,186	61,186	-	10,160	71,346
						Pupil Support-Guidance								
2122	AH	000	000	11102122AH000000	611352	Salary - Counselors High	2,175,431	2,263,678	2,223,590	1,975,010	1,975,010	-	361,062	2,336,072
						Improvement of Instructional Services-Regular Programs								
2211	AH	000	000	11102211AH000000	611115	Salary - Administrative Director	102,652	106,307	106,652	99,627	99,627	-	9,185	108,812
2211	AH	000	000	11102211AH000000	611411	Salary - High Secretary	60,535	64,420	65,250	55,752	55,752	-	22,661	78,413
2211	AH	000	000	11102211AH000000	658211	Travel - Admin Director	1,009	5,477	1,500	1,350	1,350	-	-	1,350
2211	AH	000	000	11102211AH000000	661101	Supplies Office (Admin Director)	619	96	800	800	800	-	-	800
						Improvement of Instructional Services-Other Special Programs								
						Improvement of Instructional Services-CTE								
2215	AH	000	000	11102215AH000000	611931	Salary - Data Analyst	61,759	65,837	66,615	60,022	60,022	-	9,185	69,207
						Other Instructional Services								

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					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
2219	AH	000	000	11102219AH000000	611343	Salary - Instructional Coordinator Suppl.	-	5,000	161,257	54,997	54,997	-	6,365	61,362
						Instruction and Curriculum Development Services								
2220	AH	000	000	11102220AH000000	611116	Director of High School Curriculum	97,952	101,489	101,834	94,809	94,809	-	9,185	103,994
2220	AH	000	000	11102220AH000000	611341	Salary - Instructional Supervisors High	70,216	75,672	76,261	69,480	69,480	-	9,185	78,665
2220	AH	000	000	11102220AH000000	611342	Salary - Instructional Consultants High	269,677	285,150	213,414	193,071	193,071	-	109,306	302,377
2220	AH	000	000	11102220AH000000	611361	Supplements, High School Program	53,558	20,719	54,400	50,000	50,000	-	-	50,000
2220	AH	000	000	11102220AH000000	611411	Salary Clerical	71,073	62,349	42,872	25,399	25,399	-	21,395	46,794
2220	AH	000	000	11102220AH000000	632015	Purchased Services High	1,792	-	3,000	1,500	1,500	-	-	1,500
2220	AH	000	000	11102220AH000000	653024	Communications-Online subscriptions	-	236	-	-	-	-	-	-
2220	AH	000	000	11102220AH000000	653024	IS Gen Schl Online	-	-	-	-	-	402	-	402
2220	AH	000	000	11102220AH000000	658211	Travel - Supervisors & Consultants High	3,197	3,678	8,000	7,200	7,200	-	-	7,200
2220	AH	000	000	11102220AH000000	658212	Travel High	9,522	14,972	10,000	9,500	9,500	-	-	9,500
2220	AH	000	000	11102220AH000000	658214	Travel Curriculum Director	-	171	1,700	1,615	1,615	-	-	1,615
2220	AH	000	000	11102220AH000000	661001	Supplies Support High	7,983	12,844	8,669	8,235	8,235	-	-	8,235
2220	AH	000	000	11102220AH000000	661025	Supplies High	14,691	15,344	25,000	23,750	26,750	3,000	-	29,750
2220	AH	000	000	11102220AH000000	661035	Math Instructional Staff (IS) Supplies	-	84	-	-	-	-	-	-
2220	AH	0	000	11102220AH0000	661104	Supplies Curriculum Director	996	996	1,000	950	950	-	-	950
2220	AH	000	000	11102220AH000000	661501	Supplies Technology Computers	4,022	2,132	7,000	6,650	6,650	-	-	6,650
2220	AH	000	000	11102220AH000000	661525	Tech Supplies High	4,893	16,513	19,000	18,050	18,050	(925)	-	17,125
2220	AH	000	000	11102220AH000000	681011	Miscellaneous- Dues and Fees	400	998	400	400	400	-	-	400
						Instructional Staff Training Services								
2231	AH	000	000	11102231AH000000	615011	Reg Instr Training Stipends	34,921	54,217	16,000	20,000	20,000	-	-	20,000
2231	AH	000	000	11102231AH000000	632011	Purch Svcs-Educational Svcs	11,976	3,201	3,500	3,500	3,500	-	-	3,500
2231	AH	000	000	11102231AH000000	644113	Rental Bldg Facility	-	22,000	-	-	-	-	-	-
						Library and Media Services								
2251	AH	000	000	11102251AH000000	611117	Library Consultant	77,851	81,404	81,993	75,212	75,212	-	9,185	84,397
2252	AH	000	000	11102252AH000000	611214	Salary - Librarians	950,583	1,025,896	1,015,648	879,776	879,776	-	157,371	1,037,147
						School Administrative Services								
2400	AH	000	000	11102400AH000000	611411	Salary - School Secretaries	1,514,964	1,626,317	1,653,038	1,312,897	1,312,897	-	468,456	1,781,353
2400	AH	000	000	11102400AH000000	661001	Supplies Office - Principals	11,917	15,564	15,000	13,500	13,500	-	-	13,500
2400	AH	000	000	11102400AH000000	689711	Alternative School General Fund	-	-	7,000	6,650	6,650	-	-	6,650
2410	AH	000	000	11102410AH000000	611121	Salary - Principals	1,416,859	1,496,018	1,493,544	1,283,055	1,283,055	-	93,195	1,376,250
2420	AH	000	000	11102420AH000000	611123	Salary - Assistant Principals	2,615,910	3,024,201	2,958,688	2,789,152	2,789,152	-	411,166	3,200,318
2490	AH	000	000	11102490AH000000	611125	Salary - Dean of Discipline	190,296	199,928	201,629	181,220	181,220	-	-	181,220
						Building Services								
						Security Services								
2662	AH	000	000	11102662AH000000	633961	Purchased Services Security	-	-	-	-	-	1,425	-	1,425
	AH			AH		**Total High Schools**	$ 48,574,356	$ 51,359,706	$ 51,754,754	$ 45,516,537	$ 45,542,216	$ -	$ 7,941,813	$ 53,484,029
						Vocational Education								
						Instructional Art/Band/Vocal								
1100	AI	000	000	11101100AI000000	634041	Instrument Repair	$ 63,128	$ 75,006	$ 60,293	$ 106,207	$ 106,207	$ -	$ -	$ 106,207
1100	AI	000	000	11101100AI000000	634044	Vocal Purchased Services	7,855	-	1,855	7,855	7,855	-	-	7,855
1100	AI	000	000	11101100AI000000	644212	Art P/S	10,502	9,864	-	13,717	13,717	-	-	13,717
1100	AI	000	000	11101100AI000000	633941	Art Matching Consultant	-	-	-	6,500	6,500	-	-	6,500
1100	AI	000	000	11101100AI000000	658221	Art Travel	635	4,589	8,000	8,000	8,000	-	-	8,000
1100	AI	000	000	11101100AI000000	661023	Art Supplies	718	9,617	9,149	1,440	1,440	-	-	1,440
1100	AI	000	000	11101100AI000000	661028	Visual Graphics Art	75,123	83,277	86,518	84,262	84,262	-	-	84,262
1100	AI	000	000	11101100AI000000	661054	Band Supplies	84,442	69,291	201,684	92,000	106,849	-	-	106,849
1100	AI	000	000	11101100AI000000	661058	Vocal Music Supplies	242	15,089	9,033	25,990	25,990	-	-	25,990
1100	AI	000	000	11101100AI000000	661523	Art Tech Supplies	-	499	-	-	-	-	-	-
1100	AI	000	000	11101100AI000000	661528	Graphic Arts	4,877	911	-	-	-	-	-	-

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					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
1100	AI	000	000	11101100AI000000	661554	Band Tech Supplies	-	1,215	-	-	-	-	-	-
1100	AI	000	000	11101100AI000000	673058	Vocal Music Equipment	-	5,188	5,722	-	-	-	-	-
1100	AI	000	000	11101100AI000000	611217	Arts Matching Instructional Supplement	-	-	4,000	-	-	-	-	-
						Career and Technical Ed								
						Agriculture								
1310	AI	000	000	11101310AI000000	634031	R/M Property Agriculture	-	-	2,000	2,000	2,000	-	-	2,000
1310	AI	000	000	11101310AI000000	653024	Online Subscriptions	4,108	9,897	4,000	4,000	4,000	-	-	4,000
1310	AI	000	000	11101310AI000000	658231	Travel Agriculture	11,924	15,451	13,600	13,600	13,600	-	-	13,600
1310	AI	000	000	11101310AI000000	661041	Supplies Agriculture	57,886	53,868	90,793	80,793	80,793	-	-	80,793
1310	AI	000	000	11101310AI000000	661501	Tech Supplies Agriculture	47,928	5,280	20,000	20,000	20,000	-	-	20,000
						Family and Consumer Sciences								
1340	AI	000	000	11101340AI000000	634035	Repair Home Economics	595	-	-	-	-	-	-	-
1340	AI	000	000	11101340AI000000	653024	Communications-Online Subscriptions	275	17,641	-	-	-	-	-	-
1340	AI	000	000	11101340AI000000	658235	Travel Home Economics	719	2,323	1,500	1,500	1,500	-	-	1,500
1340	AI	000	000	11101340AI000000	661045	Supplies Home Economics	28,962	40,379	42,243	42,243	42,243	-	-	42,243
1340	AI	000	000	11101340AI000000	661545	Tech Supplies Home Economics	22,466	6,074	13,000	22,000	22,000	-	-	22,000
						Trade and Industry								
1350	AI	000	000	11101350AI000002	611211	T&I Teachers	70,134	119,083	-	-	-	-	-	-
1350	AI	000	000	11101350AI000000	611212	Alt Discipline	273	-	-	-	-	-	-	-
1350	AI	000	000	11101350AI000001	612912	Other Salary	42,503	-	-	-	-	-	-	-
1350	AI	000	000	11101350AI000000	634037	R/M Property T & I	1,889	7,098	8,000	8,000	8,000	-	-	8,000
1350	AI	000	000	11101350AI000000	634038	R/M Property Tech Ed	1,348	-	2,000	2,000	2,000	-	-	2,000
1350	AI	000	000	11101350AI000000	653024	Comm Online Subscrip T&I	31,458	17,811	1,000	1,000	1,000	19,836	-	20,836
1350	AI	CDF	000	11101350AICDF000	653024	Comm Online Subscrip T&I - CDF	41,524	37,812	1,307	-	-	-	-	-
1350	AI	000	000	11101350AI000000	658211	Travel	-	1,051	-	-	-	-	-	-
1350	AI	000	000	11101350AI000000	658237	Travel Trade and Industry	9,363	18,751	10,000	1,000	1,000	10,000	-	11,000
1350	AI	CDF	000	11101350AICDF000	658237	Travel Trade and Industry - CDF	7,930	-	-	-	-	-	-	-
1350	AI	000	000	11101350AI000000	661001	Supplies	51,419	63,771	39,629	2,000	2,000	-	-	2,000
1350	AI	SCA	000	11101350AI000000	661001	Supplies Scantron	-	-	-	2,000	2,470	-	-	2,470
1350	AI	000	000	11101350AI000000	661047	Supplies T&I/Health Occupations	185,100	325,875	249,758	255,545	264,945	(26,800)	-	238,145
1350	AI	CDF	000	11101350AICDF000	661047	Supplies T&I/Health Occupations - CDF	117,575	107,125	19,251	-	57,647	-	-	57,647
1350	AI	SCA	000	11101350AICDF000	661047	Supplies T&I/Health Occupations - SCA	-	-	-	-	992	-	-	992
1350	AI	000	000	11101350AI000000	661048	Supplies Technology Education	6,080	10,785	11,756	11,755	11,755	9,200	-	20,955
1350	AI	000	000	11101350AI000000	661547	Tech Supplies T&I/Health Occupations	47,386	33,261	40,000	40,000	40,000	-	-	40,000
1350	AI	CDF	000	11101350AICDF000	661547	Tech Supplies T&I/Health Occupations - CDF	123,743	-	-	-	143,948	-	-	143,948
1350	AI	000	000	11101350AI000000	661548	Tech Supplies Technology Education	9,638	9,714	13,000	13,000	13,000	-	-	13,000
1350	AI	000	000	11101350AI000000	664211	Texts	5,335	12,947	-	-	-	6,044	-	6,044
1350	AI	CDF	000	11101350AICDF000	664211	Texts - CDF	6,216	90	-	-	-	-	-	-
1350	AI	000	000	11101350AI000000	673001	Equipment	-	259,459	-	-	-	-	-	-
1350	AI	CDF	000	11101350AICDF000	673001	Equipment CDF	43,321	-	-	-	-	-	-	-
1350	AI	000	000	11101350AI000000	673047	Equipment T&I/Health Occupations	23,686	78,961	20,000	15,000	15,000	(10,000)	-	5,000
1350	AI	CDF	000	11101350AICDF000	673047	Equipment T&I/Health Occupations CDF	-	11,707	17,000	17,000	17,000	-	-	17,000
1350	AI	000	000	11101350AI000000	681011	Dues and Fees	700	175	-	-	-	920	-	920
						Business and Administration								
1360	AI	000	000	11101360AI000000	634032	R/M Property	28,749	40,958	55,785	48,785	48,785	(30,000)	-	18,785
1360	AI	000	000	11101360AI000000	653024	Communications-Online Subscriptions	58,340	88,395	72,500	72,500	72,500	80,000	-	152,500
1360	AI	000	000	11101360AI000000	658232	Travel Business and Office	8,899	10,536	3,000	3,000	3,000	-	-	3,000
1360	AI	000	000	11101360AI000000	661042	Supplies Business and Office	19,762	44,702	98,895	93,895	93,895	(50,000)	-	43,895
1360	AI	000	000	11101360AI000000	661542	Tech Supplies Business and Office	31,244	17,852	39,839	36,839	36,839	4,000	-	40,839
1360	AI	000	000	11101360AI000000	673042	Equipment Business and Office	-	7,089	7,500	7,500	7,500	(4,000)	-	3,500
						Other Career and Technical Programs								
1390	AI	000	000	11101390AI000000	611211	Salary - TECP Consortium	182,916	180,109	179,926	161,683	161,683	-	-	161,683
1390	AI	000	000	11101390AI000000	611511	Salary - Disadvantaged Aides	-	5,684	4,000	-	-	-	18,252	18,252

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					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
1390	AI	000	000	11101390AI000000	632015	C/S-Purch Ed Svcs	1,582	5,500	-	-	-	-	-	-
1390	AI	000	000	11101390AI000000	634011	Purchased Services	146,286	-	25,000	65,000	65,000	(15,200)	-	49,800
1390	AI	000	000	11101390AI000000	643012	Repairs Options	-	-	12,600	12,600	12,600	-	-	12,600
1390	AI	000	000	11101390AI000000	644212	Copier	9,442	-	13,717	-	-	-	-	-
1390	AI	000	000	11101390AI000000	644221	Lease Equipment	12,078	14,274	22,600	22,600	22,600	-	-	22,600
1390	AI	000	000	11101390AI000000	653024	Online Subscriptions	24,430	5,970	25,000	25,000	25,000	35,000	-	60,000
1390	AI	000	000	11101390AI000000	658211	Travel Option 3	8,174	3,520	17,000	8,000	8,000	5,000	-	13,000
1390	AI	000	000	11101390AI000000	658236	Travel Guidance	7,463	12,869	3,000	3,000	3,000	-	-	3,000
1390	AI	000	000	11101390AI000000	661001	Supplies Options	7,419	38,313	89,346	73,000	73,000	-	-	73,000
1390	AI	000	000	11101390AI000000	661044	Supplies TECP	180	-	1,000	1,000	1,000	-	-	1,000
1390	AI	000	000	11101390AI000000	661046	Supplies Guidance	10,140	4,861	24,000	24,000	24,000	-	-	24,000
1390	AI	000	000	11101390AI000000	661049	Supplies O/A Guidance	-	-	2,000	2,000	2,000	-	-	2,000
1390	AI	000	000	11101390AI000000	661051	Supplies TECP Outreach	-	-	2,000	2,000	2,000	-	-	2,000
1390	AI	000	000	11101390AI000000	661052	Supplies TECP Basic	-	-	2,900	2,000	2,000	-	-	2,000
1390	AI	000	000	11101390AI000000	661501	Tech Supplies Options	72,580	416	70,000	70,000	70,000	(30,000)	-	40,000
1390	AI	000	000	11101390AI000000	661546	Tech Supplies Guidance	18,552	12,993	29,000	29,000	29,000	-	-	29,000
1390	AI	000	000	11101390AI000000	664211	Tech Instructional Books	814	2,391	1,800	1,800	1,800	-	-	1,800
1390	AI	000	000	11101390AI000000	673001	Equipment Option 3	-	7,067	27,777	19,950	19,950	(10,000)	-	9,950
						Improvement of Instructional Services Career and Technical Education Programs								
2215	AI	000	000	11102215AI000000	611116	Salary - Director Vocational	97,952	102,658	103,834	96,809	96,809	-	9,185	105,994
2215	AI	000	000	11102215AI000000	611117	Salary-Option 3 Supervisors	-	77,774	-	-	-	-	-	-
2215	AI	000	000	11102215AI000000	611342	Salary-CTE Career Coach	-	-	-	69,968	69,968	-	83,751	153,719
2215	AI	000	000	11102215AI000000	611411	Salary - Vocational Clerical	67,271	72,490	75,085	48,718	48,718	-	13,060	61,778
						Improvement of Instructional Services Other Programs								
2219	AI	000	000	11102219AI000000	611117	Salary - Admin for STEPS-HS	75,547	79,100	81,189	72,407	72,407	-	35,821	108,228
						Instruction and Curriculum Development Services								
2220	AI	000	000	11102220AI000001	611334	Art Instructional Specialist	2,453	-	2,000	-	-	-	-	-
2220	AI	000	000	11102220AI000000	611342	Instructional Specialists	218,694	264,385	221,995	275,357	275,357	-	-	275,357
2220	AI	000	000	11102220AI000000	611361	Salaries/Supplements Vocational Programs	28,664	23,913	13,589	12,000	12,000	-	114,856	126,856
2220	AI	000	000	11102220AI000000	611937	Art Const Supplements	-	-	1,500	-	-	-	2,300	2,300
2220	AI	000	000	11102220AI000000	632013	Purchased Services Vocational	-	-	-	1,000	1,000	-	-	1,000
2220	AI	000	000	11102220AI000000	653051	Communication-Postage	209	330	110	110	110	-	-	110
2220	AI	000	000	11102220AI000000	658211	Travel Vocational	1,564	130	1,800	1,800	1,800	-	-	1,800
2220	AI	000	000	11102220AI000000	658212	Travel Voc/Art	-	-	2,261	1,500	-	-	-	-
2220	AI	000	000	11102220AI000000	658213	Travel Administrative Staff Vocational	1,807	2,796	1,500	4,000	1,500	-	-	1,500
2220	AI	000	000	11102220AI000000	661001	Supplies Vocational	4,452	1,307	300	-	4,000	-	-	4,000
2220	AI	000	000	11102220AI000000	661101	Supplies Office Vocational	531	-	-	-	-	-	-	-
2220	AI	000	000	11102220AI000000	661023	Supplies Art Curr Dev	7,095	30,832	13,006	7,000	4,447	-	-	4,447
2220	AI	000	000	11102220AI000000	661501	Tech Supplies Vocational	23	-	669	1,000	1,000	-	-	1,000
2220	AI	000	000	11102220AI000001	661523	Tech Supplies Art Curr Dev	-	2,112	-	-	-	-	-	-
						Curriculum Development Art/Band/Vocal								
2220	AI	000	000	11102220AI000000	611334	Curriculum Devel Art	-	-	2,000	-	-	-	-	-
2220	AI	000	000	11102220AI000000	643028	Arts Purchased Services	195	-	2,500	2,500	2,500	-	-	2,500
2220	AI	000	000	11102220AI000000	661023	Supplies Art Studio	-	-	15,040	15,040	22,040	-	-	22,040
2220	AI	000	000	11102220AI000000	661523	Art Tech Supplies	-	-	12,238	12,238	12,238	-	-	12,238
						Instructional Staff Training Services								
2235	AI	000	000	11102235AI000000	615011	Stipends Vocational	750	-	-	-	-	-	-	-
2235	AI	000	000	11102235AI000000	632011	P/S Educational Services	-	-	3,400	3,400	3,400	-	-	3,400
2235	AI	000	000	11102235AI000000	632015	Contracted Services	1,965	3,930	2,800	2,800	2,800	15,200	-	18,000
						School Administrative Services								
2410	AI	000	000	11102410AH000000	611121	Salary - Principals	87,175	91,620	94,039	85,582	85,582	-	11,685	97,267
2420	AI	000	000	11102420AH000000	611123	Salary - Assistant Principals	87,755	75,602	84,336	75,873	75,873	-	11,685	87,558
						Operation and Maintenance								

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					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
2620	AI	000	000	11102620AI000000	661001	Supplies Business Machine Repairs	1,540	-	1,540	1,540	1,540	-	-	1,540
2620	AI	000	000	11102620AI000000	661501	Tech Supplies Business Machine Repairs	375	-	400	400	400	-	-	400
						Grounds Upkeep Services-Lawn Care								
2630	AI	000	000	11102630AI000000	642401	Grounds Upkeep Services-Lawn Care	-	2,375	-	-	-	-	-	-
						Other Operation and Maintenance of Plant Services								
2690	AI	000	000	11102690AI000000	611925	Salary - Craftsmen/Technical	54,144	57,504	57,749	52,829	52,829	-	6,030	58,859
2690	AI	000	000	11102690AI000000	611712	Student Worker	-	859	-	-	-	-	-	-
						Community Service Operations								
3300	AI	000	000	11103300AI000000	689012	4-H Program	27,405	27,405	27,500	27,500	27,500	-	-	27,500
						Building Improvement								
4600	AI	000	000	11104600AI000000	645123	Construction Services	-	22,748	-	-	-	-	-	-
	AI			AI		**Total Vocational Education**	$ 2,665,622	$ 2,984,304	$ 2,658,656	$ 2,556,930	$ 2,788,683	$ 9,200	$ 306,625	$ 3,104,508
						Early Childhood								
						Pre-K Programs								
1530	EC	000	000	11101530EC000000	658211	Travel Teachers	$ 1,526	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1530	EC	000	000	11101530EC000000	659011	Other Purch Svcs	332	-	-	-	-	-	-	-
1530	EC	000	000	11101530EC000000	661001	Supplies	-	4,037	74,699	75,000	75,000	-	-	75,000
1530	EC	000	000	11101530EC000000	661501	Tech Supplies	-	-	20,000	20,000	20,000	-	-	20,000
						Other Special Programs								
2214	EC	000	000	11102214EC000000	611411	Clerical	1,190	-	-	-	-	-	-	-
2214	EC	000	000	11102214EC000000	615011	Supplements	610	-	-	-	-	-	-	-
2214	EC	000	000	11102214EC000000	643011	R/M Equip	1,650	41	-	-	-	-	-	-
2214	EC	000	000	11102214EC000000	653024	Web Based Subscriptions	5,100	5,697	12,000	-	-	-	-	-
2214	EC	000	000	11102214EC000000	654011	Advertising	-	-	1,500	-	-	-	-	-
2214	EC	000	000	11102214EC000000	655011	Printing	-	-	2,000	-	-	-	-	-
2214	EC	000	000	11102214EC000000	658211	Travel Early Childhood Admin	-	-	2,500	2,500	2,500	-	-	2,500
2214	EC	000	000	11102214EC000000	659012	P/S Temps	3,440	9,309	10,000	10,000	15,000	-	-	15,000
2214	EC	000	000	11102214EC000000	661501	Tech Supplies Admin	117	-	-	-	-	-	-	-
2214	EC	000	000	11102214EC000000	681011	Misc Fees	-	50	-	-	-	-	-	-
						Other Special Programs Instr Staff								
2234	EC	000	000	11102234EC000000	615011	Training Stipends	578	7,212	7,000	7,000	7,000	-	-	7,000
2234	EC	000	000	11102234EC000000	632013	C/S Training	10,500	350	5,000	-	-	-	-	-
						Plant Operations								
2620	EC	000	000	11102620EC000000	644113	Rental of Facilities	1,380	-	1,200	-	-	-	-	-
2620	EC	000	000	11102620EC000000	641111	Water	2	-	-	-	-	-	-	-
2620	EC	000	000	11102620EC000000	642111	Disposal	619	-	-	-	-	-	-	-
2620	EC	000	000	11102620EC000000	643039	Security PS	1,110	-	-	-	-	-	-	-
2620	EC	000	000	11102620EC000000	653021	Admin Telecommunications	165	-	-	-	-	-	-	-
2620	EC	000	000	11102620EC000000	661001	Supplies	240	268	-	-	-	-	-	-
2620	EC	000	000	11102620EC000000	662211	Electricity	223	-	-	-	-	-	-	-
	EC			EC		**Total Early Childhood**	$ 28,782	$ 26,964	$ 135,899	$ 114,500	$ 119,500	$ -	$ -	$ 119,500
						Special Education								
						Special Education Programs - Special Needs								
1211	AK	000	000	11101211AK000000	632011	Tuition to Other Parishes	$ 14,635	$ 4,516	$ -	$ 4,290	$ 4,290	$ -	$ -	$ 4,290
1210	AK	000	000	11101210AK000000	643011	Repair & Maintenance of Equipment	635	2,570	2,500	2,442	2,442	-	-	2,442
1210	AK	000	000	11101210AK000000	658211	Travel Teachers/Therapists	31,536	40,112	45,000	38,106	38,106	-	-	38,106
1210	AK	000	000	11101210AK000000	661001	Supplies Special Ed	852	1,003	2,649	953	953	-	-	953
1210	AK	000	000	11101210AK000000	661012	Supplies Sp Ed Elem Donation Funding	2,872	3,885	6,000	3,691	3,691	-	-	3,691
1210	AK	000	000	11101210AK000000	661021	Supplies Instructional	-	-	5,800	-	-	-	-	-
1210	AK	000	000	11101210AKDYN000	661116	Supplies Media Cntr Instructional Tshirt Projec	-	-	-	-	-	14,254	-	14,254
1210	AK	000	000	11101210AK000000	661501	Tech Supplies Instructional	582	-	7,800	-	-	-	-	-

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	Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
1211 AK 000 000 11101211AK000000	611211	Salary Special Ed SC/Resource/Combo	15,366,880	16,712,490	19,299,991	16,910,032	16,910,032	-	5,046,882	21,956,914
1211 AK 000 000 11101211AK000000	611511	Salary - Special Ed Teacher Aides	4,717,425	6,118,011	6,674,144	5,512,641	5,512,641	-	2,167,053	7,679,694
1211 AK 000 000 11101211AK000000	611517	Special Ed Extended Day Staff	56,460	86,504	87,165	-	-	-	90,238	90,238
1212 AK 000 000 11101212AK000000	611211	Salary SpEd Classroom Support/Inclusion	2,156,281	1,899,781	1,867,428	1,609,771	1,609,771	-	231,730	1,841,501
1214 AK 000 000 11101214AK000000	611211	Salary-APE Teachers	638,253	649,794	670,966	599,589	599,589	-	215,186	814,775
1215 AK 000 000 11101215AK000000	611211	Salary Sp Ed Work Study	287,280	242,770	310,742	273,034	273,034	-	38,583	311,617
1215 AK 000 000 11101215AK000000	611511	Salary - Special Ed Work Study Aides	-	1,345	-	-	-	-	-	-
1214 AK 000 000 11101214AK000000	658211	Travel	17,731	21,320	-	20,254	20,254	-	-	20,254
1216 AK 000 000 11101216AK000000	611211	Salary-Special Ed Preschool	1,506,464	1,734,189	2,370,232	2,132,603	2,132,603	-	365,004	2,497,606
1216 AK 000 000 11101216AK000000	611511	Aides-Sp Ed Preschool	723,660	708,775	1,042,874	837,097	837,097	-	245,435	1,082,531
		Pupil Support Services - Social Work								
2145 AK 000 000 11102145AK000000	611327	Salary - Program Facilitator	68,779	93,567	94,314	85,851	85,851	-	33,369	119,220
		Pupil Support Services - Speech Pathology and Audiology								
2154 AK 000 000 11102154AK000000	611917	Salary - Sign Language Interpr	185,666	246,844	331,982	291,329	291,329	-	98,548	389,877
		Occupational Therapy and Related Service								
2161 AK 000 000 11102161AK000000	633111	C/S-Occuptational Therapist	128,190	312,960	-	121,781	121,781	-	-	121,781
2166 AK 000 000 11102166AK000000	633111	C/S-Physical Therapist	181,290	-	-	172,226	172,226	-	-	172,226
2169 AK 000 000 11102169AK000000	611326	Orientation and Mobility Specialist	11,581	7,863	11,581	-	-	-	-	-
		Improvement of Instructional Services - Special Needs								
2212 AK 000 000 11102212AK000000	611115	Salary - Administrative Director Special Ed	97,897	104,769	100,600	93,575	93,575	-	7,006	100,581
2212 AK 000 000 11102212AK000000	611116	Salary - Director Special Education	6,052	6,308	6,052	6,052	6,052	-	-	6,052
2212 AK 000 000 11102212AK000000	611117	Salary - Supervisors Special Education	90,972	97,253	98,561	91,536	91,536	-	9,185	100,721
2212 AK 000 000 11102212AK000000	611411	Salary - Special Education Clerical	124,756	133,508	135,578	119,003	119,003	-	23,742	142,745
2212 AK 000 000 11102212AK000000	658211	Travel Special Education	5,275	3,981	-	3,782	3,782	-	-	3,782
2212 AK 000 000 11102212AK000000	658213	Travel - Supervisors and Director	-	-	20,000	-	-	-	-	-
2214 AK 000 000 11102214AK000000	611117	Early Childhood Special Ed Coordinator	73,762	77,624	78,213	71,432	71,432	-	-	71,432
		Instruction and Curriculum Development Svcs								
		Professional Development								
		Plant Operations								
		Other								
2290 AK 000 000 11102290AK000000	653051	Communication - Postage Special Education	2,094	3,271	2,100	3,107	3,107	-	-	3,107
2290 AK 000 000 11102290AK000000	655011	Printing and Binding	-	48	-	-	-	-	-	-
2290 AK 000 000 11102290AK000000	661001	Supplies Office Special Education	-	-	3,805	-	-	-	-	-
		Special Needs Transportation								
2731 AK 000 000 11102731AK000000	651311	Payment in Lieu of Transportation	1,769	1,257	5,000	1,250	1,250	-	-	1,250
		Personnel Svcs Special Ed								
2731 AK 000 000 11102830AK000000	633931	Fingerprinting	50	-	-	-	-	-	-	-
AK AK		**Total Special Education**	$ 26,499,679	$ 29,316,318	$ 33,281,077	$ 29,005,427	$ 29,005,427	$ 14,254	$ 8,571,959	$ 37,591,640
		Advanced Studies - Gifted/Talented/Advanced Placement								
		Gifted and Talented Programs								
1220 AL 000 000 11101220AL000000	611211	Salary - Teachers Gifted	$ 2,919,778	$ 3,158,082	$ 3,159,389	$ 2,616,315	$ 2,616,315	$ -	$ 901,675	$ 3,517,990
1220 AL 000 000 11101220AL000000	611551	Testing Proctor	-	9,166	17,874	18,203	18,203	-	-	18,203
1220 AL 000 000 11101220AL000000	653024	Communication Online Subscriptions	14,443	17,475	20,000	19,000	19,000	-	-	19,000
1220 AL 000 000 11101220AL000000	658212	Travel Gifted Teachers	22,865	27,964	40,000	45,000	45,000	-	-	45,000
1220 AL 000 000 11101220AL000000	661021	Supplies Gifted Educational Materials	39,906	27,134	46,326	43,388	45,412	-	-	45,412
1220 AL 000 000 11101220AL000000	661521	Tech Educational Materials & Supplies Gifted	69,305	27,883	89,956	62,456	62,456	-	-	62,456
1220 AL 000 000 11101220AL000000	664215	Textbooks Gifted	10,998	8,328	15,000	14,000	14,000	-	-	14,000
1220 AL 000 000 11101220AL000000	664411	Periodicals/Newspapers Gifted	547	1,069	1,250	750	750	-	-	750
1220 AL 000 000 11101220AL000000	681011	Dues and Fees	400	50	1,000	1,000	1,000	-	-	1,000
1221 AL 000 000 11101221AL000000	611211	Salary - Teachers Talented	-	-	-	-	-	-	58,946	58,946
1221 AL 000 000 11101221AL000000	632014	Purchased Services Talented	-	-	1,000	1,000	1,000	-	-	1,000
1221 AL 000 000 11101221AL000000	658212	Teacher Travel Talented	1,056	1,473	2,500	2,500	2,500	-	-	2,500

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					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
1221	AL	000	000	11101221AL000000	661021	Supplies Talented Educational Materials	11,461	10,988	20,527	19,527	19,527	-	-	19,527
1221	AL	000	000	11101221AL000000	661521	Tech Educational Materials & Supplies Talente	8,625	1,099	12,000	11,200	11,200	-	-	11,200
1221	AL	000	000	11101221AL000000	664411	Periodicals/Newspapers Talented	470	445	500	500	500	-	-	500
1222	AL	000	000	11101222AL000000	653024	Communication Online Subscriptions	-	-	1,500	-	-	-	-	-
1222	AL	000	000	11101222AL000000	661021	Supplies A/P Educational Materials	2,640	7,599	9,040	7,540	7,540	-	-	7,540
1222	AL	000	000	11101222AL000000	661521	Tech Educational Materials & Supplies A/P	50,842	22,560	40,000	9,500	9,500	-	-	9,500
1222	AL	000	000	11101222AL000000	664215	AP Texts	7,219	1,974	20,000	13,750	13,750	-	-	13,750
						Improvement of Instructional Svsc - Gifted and Talented Programs								
2213	AL	000	000	11102213AL000000	611117	Salary - Supervisor Gifted/Talented/Adv Plac	85,273	83,518	85,048	78,974	78,974	-	9,185	88,159
2213	AL	000	000	11102213AL000000	611411	Salary - Gifted/T/A Clerical	60,285	52,486	62,950	53,429	53,429	-	12,060	65,489
2213	AL	000	000	11102213AL000000	611417	Clerical Supplements	3,378	7,442	8,450	7,500	7,500	-	5,308	12,808
2213	AL	000	000	11102213AL000000	634011	Repair & Upkeep of Equipment	-	-	540	540	540	-	-	540
2213	AL	000	000	11102213AL000000	644212	Rental of Copier/Equipment	9,713	8,789	12,700	12,700	12,700	-	-	12,700
2213	AL	000	000	11102213AL000000	653051	Communication -Admin Postage	2,134	1,713	2,000	2,000	2,000	-	-	2,000
2213	AL	000	000	11102213AL000000	658211	Travel Gifted/T/A	341	434	2,000	7,000	7,000	-	-	7,000
2213	AL	000	000	11102213AL000000	659011	Other Purch Svcs Gifted	620	-	250	250	250	-	-	250
2213	AL	000	000	11102213AL000000	661001	Supplies Office Gifted	7,700	8,021	10,000	9,000	9,000	-	-	9,000
2213	AL	000	000	11102213AL000000	661021	Supplies Gifted	12,351	-	-	-	-	-	-	-
2213	AL	000	000	11102213AL000000	661521	Tech Supplies Gifted	-	9,668	10,000	9,000	9,000	-	-	9,000
						Instruction & Curriculum Development Svcs								
2220	AL	000	000	11102220AL000000	611342	Specialist Gifted/Talented	35,890	29,179	72,852	61,961	61,961	-	15,994	77,955
2220	AL	000	000	11102220AL000000	632013	Purchased Services	-	180	2,000	1,000	1,000	-	-	1,000
2220	AL	000	000	11102220AL000000	632015	Purchased Services Advanced Placement	-	-	2,000	1,000	1,000	-	-	1,000
2220	AL	000	000	11102220AL000000	644113	Rental Other Bldg Facility	-	-	-	-	-	1,500	-	1,500
2220	AL	000	000	11102220AL000000	653051	Communication -Postage Gifted	-	-	-	20,100	20,100	(20,100)	-	-
2220	AL	000	000	11102220AL000000	658211	Travel - Supervisor/Teachers Gifted	3,406	10,996	11,600	6,800	6,800	16,300	-	23,100
2220	AL	000	000	11102220AL000000	658212	Travel Talented	-	211	1,800	20,171	20,171	(13,371)	-	6,800
2220	AL	000	000	11102220AL000000	658213	Travel Supervisors AP	4,700	6,532	11,671	4,000	4,000	16,171	-	20,171
2220	AL	000	000	11102220AL000000	661001	Supplies Office Gifted	990	744	4,000	-	-	4,000	-	4,000
						Instructional Staff Training Svcs - G/T Programs								
2233	AL	000	000	11102233AL000000	615011	Salaries/Stipends Gifted Programs	12,440	35,108	22,203	42,500	42,500	-	-	42,500
2233	AL	000	000	11102233AL000000	615012	Salaries/Stipends Talented	-	-	2,500	-	-	2,500	-	2,500
2233	AL	000	000	11102233AL000000	615013	Salaries/Stipends Advanced Placement	3,000	5,868	5,600	9,600	9,600	-	-	9,600
	AL			AL		**Total Advanced Studies - Gift/Talent/AP**	$ 3,402,776	$ 3,584,178	$ 3,828,026	$ 3,233,154	$ 3,235,178	$ 7,000	$ 1,003,168	$ 4,245,346
						Alternative Programs								
						Instructional								
1110	AP	000	000	11101110AP000000	611238	Reg Instr Homebound Tchr Salaries	$ -	$ 8,527	$ -	$ -	$ -	$ -	$ -	$ -
1130	AP	000	000	11101130AP000000	611211	Reg Instr Secondary Tchr Salaries	13,365	-	-	-	-	-	-	-
1100	AP	000	000	11101100AP000000	653051	Postage	-	7	-	-	-	-	-	-
1100	AP	RTI	000	11101100APRTI000	661501	RTI Instr Tech Supplies	20,348	1,694	34,264	1,600	1,600	-	-	1,600
						Special Education								
1211	AP	000	000	11101211AP000000	611211	Sp Ed Positive Conn Teacher Salaries	107,651	43,680	900	-	-	-	-	-
1211	AP	000	000	11101211AP000000	611238	Sp Ed Homebound Teacher Salaries	151,309	-	-	-	-	-	-	-
1211	AP	000	000	11101211AP000000	611511	Sp Ed Positive Aide Salaries	44,073	47,501	48,659	39,170	39,170	-	9,723	48,893
1210	AP	000	000	11101210AP000000	658211	Travel Teachers/ Homebound	27,898	23,914	49,500	23,000	23,000	-	-	23,000
1210	AP	000	000	11101210AP000000	661001	Homebound supplies	1,148	-	1,800	-	-	-	-	-
						Alt Programs								
1480	AP	000	000	11101480AP000000	611211	Alt Program Salaries	148,353	435,516	514,808	451,488	451,488	-	54,094	505,582
1480	AP	000	000	11101480AP000000	611511	Alt Program Aides	24,986	26,401	26,646	21,726	21,726	-	6,030	27,756
1480	AP	000	000	11101480AP000000	661001	Pos Connections Instructional Supplies	252	526	900	900	900	-	-	900
						Other Programs								
1490	AP	DYN	000	11101490APDYN000										

CALCASIEU PARISH SCHOOL BOARD
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DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
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					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
						Pupil Support - Other Services								
2122	AP	000	000	11102122AP000000	611352	Counselor	81,204	84,600	80,022	-	-	-	-	-
2122	AP	000	000	11102122AP000000	658211	Counselor Travel	3,758	5,014	4,500	4,500	4,500	-	-	4,500
2129	AP	000	000	11102129AP000000	661001	Supplies	-	-	9,000	-	-	-	-	-
						Pupil Support - Diagnostic Services								
2145	AP	RTI	000	11102145APRTI000	611328	Tech Facilitator	15,364	-	-	-	-	-	-	-
2145	AP	RTI	000	11102145APRTI000	611329	Behavior Facilitator	66,557	66,943	97,481	164,249	164,249	-	-	164,249
2145	AP	RTI	000	11102145APRTI000	643011	Purchased Services Maintenance/Repairs	-	-	500	-	-	-	-	-
2145	AP	RTI	000	11102145APRTI000	644212	Copier Rental	3,576	5,042	8,600	5,000	5,000	-	-	5,000
2145	AP	RTI	000	11102145APRTI000	653024	Purchased Services-Technology-RTI	331	-	2,000	-	-	-	-	-
2145	AP	RTI	000	11102145APRTI000	658211	Travel RTI	3,262	-	800	-	-	-	-	-
2145	AP	RTI	000	11102145APRTI000	659012	PS Temp Help	9,635	-	21,600	-	-	-	-	-
2145	AP	RTI	000	11102145APRTI000	661021	RTI Instructional Supplies	6,403	-	9,000	-	-	-	-	-
2145	AP	RTI	000	11102145APRTI000	661101	Admin Office Supplies RTI	2,470	-	7,000	-	-	-	-	-
2145	AP	RTI	000	11102145APRTI000	661501	Admin Technology Office Supplies RTI	2,649	-	3,000	-	-	-	-	-
2145	AP	RTI	000	11102145APRTI000	664411	Periodicals/Newspapers	-	-	100	-	-	-	-	-
2145	AP	RTI	000	11102145APRTI000	681011	Dues and Fees	-	-	200	-	-	-	-	-
2239	AP	RTI	000	11102239APRTI000	632015	PD Services RTI	-	-	3,855	-	-	-	-	-
2239	AP	RTI	000	11102239APRTI000	661025	Inservice Supplies	-	-	300	-	-	-	-	-
						Instructional Staff Admin								
2214	AP	10	000	11102214AP10000	643011	Repair & Maintenance of Equipment	24,249	35,622	-	-	-	-	-	-
2214	AP	10	000	11102214AP10000	653051	Postage Administrative	1	2	-	-	-	-	-	-
2214	AP	000	000	11102214AP000000	658211	Travel Alternative Programs	6,725	5,302	6,000	5,500	5,500	-	-	5,500
2214	AP	000	000	11102214AP000000	661001	Supplies	1,940	538	-	500	500	-	-	500
2214	AP	000	000	11102214AP000000	661101	Supplies Admin	8,980	29,007	4,845	28,000	28,000	-	-	28,000
2214	AP	000	000	11102214AP000000	661501	Tech Supplies Admin	34,308	37,725	82,670	35,000	35,000	-	-	35,000
						Instr Staff - Other Educational Programs								
						Instructional Staff Development								
2220	AP	000	000	11102220AP000000	611327	Program Facilitator	85,254	-	-	-	-	-	-	-
2220	AP	000	000	11102220AP000000	611343	Instructional Coordinator-Reading	23,461	-	-	-	-	-	-	-
2220	AP	000	000	11102220AP000000	644212	Copier Rental	-	-	55,000	-	-	-	-	-
2220	AP	000	000	11102220AP000000	653051	Postage	10	-	-	-	-	-	-	-
2220	AP	POS	000	11102220APPOS000	661001	Office Supplies Positive Connections	7,357	1,339	2,900	1,500	1,500	-	-	1,500
						Training Regular Ed								
2231	AP	000	000	11102231AP000000	658211	Training Reg Ed Travel	443	-	-	-	-	-	-	-
						Training Special Ed								
						Training Other Special Programs								
						Training Other Educational Programs								
2239	AP	000	000	11102239AP000000	658211	Travel	-	1,106	-	1,000	1,000	-	-	1,000
						School Admin								
2400	AP	000	000	11102400AP000000	689711	Other Miscellaneous	10,225	10,650	10,000	10,000	10,000	-	-	10,000
	AP			AP		**Total Alternative Programs**	$ 937,545	$ 870,656	$ 1,086,850	$ 793,133	$ 793,133	$ -	$ 69,847	$ 862,980
						Pupil Appraisal								
						Social Work Svcs								
2113	AR	000	000	11102113AR000000	611323	Salary - Social Workers	$ 738,375	$ 894,826	$ 804,284	$ 730,932	$ 730,932	$ -	$ 187,366	$ 918,298
2113	AR	000	000	11102113AR000000	611333	Salary-SI Social Workers	101,753	103,473	110,480	100,242	100,242	-	4,577	104,819
2113	AR	000	000	11102113AR000000	658211	Social Workers Travel	7,298	8,677	-	-	-	-	-	-
						Guidance								
2122	AR	000	000	11102122AR000000	611352	Counselor	59,232	62,576	63,143	56,340	56,340	-	9,185	65,525
						Educational Assessments -Special Needs								
2140	AR	000	000	11102140AR000000	611348	Salary-504 Screening Specialists	231,673	300,605	356,191	312,766	312,766	-	184,352	497,118
2141	AR	000	000	11102141AR000000	611117	Salary - Psych Svcs Supervisor	89,057	94,325	95,646	89,597	89,597	-	13,185	102,782

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					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
2141	AR	000	000	11102141AR000000	611411	Salary - Clerical Psych Svcs	33,876	35,491	35,736	30,816	30,816	-	6,030	36,846
2142	AR	000	000	11102142AR000000	611322	Salary - Psychologist	610,290	364,303	367,116	333,079	333,079	-	136,010	469,089
2142	AR	000	000	11102142AR000000	611332	Salary - Social Worker/Advocate	68,397	65,324	96,979	86,742	86,742	-	13,778	100,520
2145	AR	000	000	11102145AR000000	611314	Salary - Social Worker/Advocate	67,506	70,641	44,199	-	-	-	-	-
2145	AR	000	000	11102145AR000000	611321	Salary - Educational Diagnosticians	380,750	502,001	570,237	503,478	503,478	-	-	503,478
2145	AR	000	000	11102145AR000000	611411	Clerical Social Work Svcs Sp Needs	63,493	63,490	64,804	55,810	55,810	-	12,060	67,870
2145	AR	000	000	11102145AR000000	632013	Consultants Ed Diagnstc Svcs	900	300	15,303	3,000	3,000	-	-	3,000
2145	AR	000	000	11102145AR000000	643011	Repair & Maintenance of Equipment Ed Diagn	898	-	2,000	-	-	-	-	-
2145	AR	000	000	11102145AR000000	644214	Copier Rental	16,650	12,709	19,000	13,000	13,000	-	-	13,000
2145	AR	000	000	11102145AR000000	653024	Communications - Online Subscriptions	2,692	12,150	7,500	12,150	12,150	-	-	12,150
2145	AR	000	000	11102145AR000000	653051	Communication - Postage	4,478	3,341	6,400	3,500	3,500	-	-	3,500
2145	AR	000	000	11102145AR000000	658211	Travel Teachers	35,123	46,939	76,900	48,000	48,000	-	-	48,000
2145	AR	000	000	11102145AR000000	658213	Travel Pupil Appraisal	-	30	3,000	-	-	-	-	-
2145	AR	000	000	11102145AR000000	661001	Supplies &Materials	42,916	38,902	51,000	38,000	38,000	-	-	38,000
2145	AR	000	000	11102145AR000000	661501	Tech Materials & Supplies	14,540	46,950	55,647	46,000	46,000	-	-	46,000
2145	AR	000	000	11102145AR000000	673001	Equipment	-	-	5,000	-	-	-	-	-
2145	AR	000	000	11102145AR000000	681011	Dues and Fees Misc	44	-	17	-	-	-	-	-
						Speech Pathology & Audiology - Special Needs								
2152	AR	000	000	11102152AR000000	611313	Salary - Speech Evaluator/Pathologist	342,623	362,402	365,237	331,222	331,222	-	123,713	454,935
						Audiology Services								
2153	AR	000	000	11102153AR000000	611312	Audiologists	117,123	84,035	84,635	77,864	77,864	-	9,185	87,049
						Instructional Staff Training								
						Operation and Maintenance of Plant Services								
	AR			AR		**Total Pupil Appraisal**	$ 3,029,687	$ 3,173,490	$ 3,300,453	$ 2,872,537	$ 2,872,537	$ -	$ 699,441	$ 3,571,978
						Speech/Language Therapy								
						Improvement of Instructional Staff - Special Needs								
						Pupil Support - Speech Pathology and Audiology								
1211	AS	000	000	11101211AS000000	611511	Salary - Speech Aides	$ 71,019	$ 80,727	$ 69,418	$ 44,898	$ 44,898	$ -	$ 29,578	$ 74,476
1211	AS	000	000	11101211AS000000	658211	Travel	58	-	-	-	-	-	-	-
2152	AS	000	000	11102152AS000000	611311	Salary - Speech Therapists	2,614,285	2,777,029	2,450,110	2,386,757	2,386,757	-	109,592	2,496,348
2152	AS	000	000	11102152AS000000	611343	Salary - Speech Therapy Instr. Coord.	79,227	82,380	83,769	76,188	76,188	-	10,117	86,305
2152	AS	000	000	11102152AS000000	611411	Salary - Speech Therapy Clerical	59,582	96,115	125,068	79,459	79,459	-	16,697	96,156
2152	AS	000	000	11102152AS000000	633111	Contract Svcs Therapists	106,581	280,682	500,000	375,000	437,142	-	-	437,142
2152	AS	000	000	11102152AS000000	633941	Instructional Consultants	-	-	1,000	-	-	-	-	-
2152	AS	000	000	11102152AS000000	643011	R/M Equipment	-	375	-	-	-	-	-	-
2152	AS	000	000	11102152AS000000	644212	Equipment Rental Copier	1,939	6,022	3,000	6,000	6,000	-	-	6,000
2152	AS	000	000	11102152AS000000	653051	Communication - Postage Speech	14	11	300	-	-	-	-	-
2152	AS	000	000	11102152AS000000	658211	Travel - Therapist/Aides/Consultants	13,761	11,344	25,000	13,000	13,000	-	-	13,000
2152	AS	000	000	11102152AS000000	658212	Travel Speech Therapy	1,791	1,595	-	1,500	1,500	-	-	1,500
2152	AS	000	000	11102152AS000000	661001	Supplies &Materials	1,342	2,791	5,000	3,000	3,000	-	-	3,000
2152	AS	000	000	11102152AS000000	661501	Tech Supplies Speech	4,963	4,142	25,000	5,000	5,000	-	-	5,000
						Audiology Services								
2153	AS	000	000	11102153AS000000	611343	Audiology Instr. Coord.	72,684	76,237	76,626	69,845	69,845	-	19,528	89,373
						Interpretive Services								
2154	AS	000	000	11102154AS000000	611917	Salary - Interpreters	75	-	-	-	-	-	300	300
2154	AS	000	000	11102154AS000000	633111	Purchased Services Speech Interpreters	500,556	12,423	-	12,000	12,000	-	-	12,000
2154	AS	000	000	11102154AS000000	658211	Travel	795	-	-	-	-	-	-	-
2154	AS	000	000	11102154AS000000	633111	Interpretive Services	348	479	-	500	500	-	-	500
	AS			AS		**Total Speech/Lang Therapy**	$ 3,529,020	$ 3,432,352	$ 3,364,291	$ 3,073,147	$ 3,135,289	$ -	$ 185,811	$ 3,321,099
						Child Welfare and Attendance								
						Attendance and Social Work Svcs								

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					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
2110	AT	000	000	11102110AT000000	611411	Salary - Clerical	$ 234,140	$ 268,456	$ 263,857	186,723	$ 186,723	$ -	$ 157,728	344,451
2110	AT	000	000	11102110AT000000	632018	C/S Counseling	15,180	35,730	177,000	168,150	148,150	-	-	148,150
2110	AT	000	000	11102110AT000000	644212	Copier Rental	9,642	9,077	11,665	11,082	11,082	-	-	11,082
2110	AT	000	000	11102110AT000000	653051	Communications-Postage	1,986	2,669	-	-	-	-	-	-
2110	AT	000	000	11102110AT000000	654011	Ads	4,510	-	2,500	2,375	2,375	-	-	2,375
2110	AT	000	000	11102110AT000000	655011	Printing	-	-	8,080	7,676	7,676	-	-	7,676
2110	AT	000	000	11102110AT000000	658211	Travel	5,906	24,903	32,400	30,780	50,780	-	-	50,780
2110	AT	000	000	11102110AT000000	661001	Supplies Office	21,202	14,212	28,059	26,656	26,656	-	-	26,656
2110	AT	000	000	11102110AT000000	661501	Tech Supplies	13,446	31,403	38,572	36,643	36,643	-	-	36,643
2110	AT	000	000	11102110AT000000	664411	Books	186	-	-	-	-	-	-	-
2110	AT	000	000	11102110AT000000	664411	Periodical	-	-	185	176	176	-	-	176
2110	AT	000	000	11102110AT000000	681011	Dues and Fees	2,215	570	2,500	2,375	2,375	-	-	2,375
2111	AT	000	000	11102111AT000000	611116	Salary - Director	97,952	101,489	101,834	94,809	94,809	-	9,185	103,994
2111	AT	000	000	11102111AT000000	611117	Salary - Supervisors	356,848	371,138	373,382	346,153	346,153	-	65,778	411,931
						Pupil Support-Other Attendance & SW Services								
2119	AT	000	000	11102119AH000000	611929	Salary - Discipline & Expulsion Officers	-	73,233	73,822	67,040	67,040	-	9,185	76,225
						Guidance Services All Students								
						Curriculum and Development Services								
						Whse- Drivers								
2530	AT	000	000	11102530AT000000	611951	Drivers	37,249	39,031	42,196	35,219	35,219	-	6,373	41,592
	AT			AT		**Total Child Welfare & Attendance**	$ 800,462	$ 971,911	$ 1,156,052	$ 1,015,857	$ 1,015,857	$ -	$ 248,249	$ 1,264,106
						Nursing								
						Health Services All Students								
2131	AU	000	000	11102131AU000000	611117	Salary - Coordinator	$ 83,812	$ 70,380	$ 71,579	$ 65,201	$ 65,201	$ -	$ 9,185	$ 74,386
2134	AU	000	000	11102134AU000000	611842	Salary - RN (nurses)	1,788,815	2,013,723	2,122,472	1,915,640	1,915,640	-	357,603	2,273,243
2134	AU	000	000	11102134AU000000	611915	Salary LPN	469,391	423,414	434,467	364,437	364,437	-	73,440	437,877
2130	AU	000	000	11102130AU000000	611411	Salary - Clerical	29,232	31,944	32,601	28,098	28,098	-	6,030	34,128
2130	AU	000	000	11102130AU000000	633515	P/S Other Medical Svcs	252	-	200	200	200	-	-	200
2130	AU	000	000	11102130AU000000	643011	Repair of Equipment	3,600	4,422	5,210	5,420	5,420	-	-	5,420
2130	AU	000	000	11102130AU000000	642111	P/S Disposal Svcs	1,132	460	900	900	900	-	-	900
2130	AU	000	000	11102130AU000000	644212	Copy Machine Rental	159	1,146	1,683	1,790	1,790	-	-	1,790
2130	AU	000	000	11102130AU000000	653051	Communications-Postage	-	251	-	-	-	-	-	-
2130	AU	000	000	11102130AU000000	658211	Travel	3,048	8,859	26,000	24,600	24,600	-	-	24,600
2130	AU	000	000	11102130AU000000	661001	Supplies Office	4,228	5,019	13,719	11,170	11,170	-	-	11,170
2130	AU	000	000	11102130AU000000	661047	Supplies Health	27,622	39,967	54,848	53,840	53,840	-	-	53,840
2130	AU	000	000	11102130AU000000	661501	Tech Supplies Computers	5,624	5,249	13,533	11,714	11,714	-	-	11,714
2130	AU	000	000	11102130AU000000	681011	Membership Dues and Fees	4,918	5,058	5,365	5,655	5,655	-	-	5,655
	AU			AU		**Total Nursing**	$ 2,421,833	$ 2,609,892	$ 2,782,577	$ 2,488,665	$ 2,488,665	$ -	$ 446,258	$ 2,934,923
						Testing								
						Regular Instruction Programs								
1100	AV	000	000	11101100AV000000	633951	ITBS/ITED & other tests	$ -	$ -	$ 10,000	$ 10,000	$ 10,000	$ -	$ -	$ 10,000
1100	AV	000	000	11101100AV000000	633951	ACT/SAT/PLAN-ACT Linkage reports	-	31,260	35,000	35,000	35,000	-	-	35,000
1100	AV	000	000	11101100AV000000	633951	Testing/data platforms-Renaissance eduCLIM	269,431	-	402,000	402,000	402,000	-	-	402,000
1100	AV	000	000	11101100AV000000	632013	Purch Services-Admin Consultants	3,000	1,563	10,000	10,000	10,000	-	-	10,000
1100	AV	000	000	11101100AV000000	643011	Repair & Upkeep of Equipment	-	-	15,000	15,000	15,000	-	-	15,000
1100	AV	000	000	11101100AV000000	644212	Copier Rental	22,757	5,119	80,168	51,309	51,309	-	-	51,309
1100	AV	000	000	11101100AV000000	658211	Travel	2,756	560	3,000	3,000	3,000	-	-	3,000
1100	AV	000	000	11101100AV000000	661001	Supplies	857	430	3,000	3,000	3,000	-	-	3,000
1100	AV	000	000	11101100AV000000	661501	Tech Supplies	2,025	3,611	19,000	19,000	19,000	-	-	19,000
						Improvement of Other Educational Programs								
2219	AV	000	000	11102219AV000000	611411	Salary - Clerical	53,502	50,705	37,916	30,516	30,516	-	19,642	50,158

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					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
2219	AV	000	000	11102219AV000000	653051	Communication-Postage	150	216	-	-	-	-	-	-
						Instruction & Curriculum Development Svcs								
2220	AV	000	000	11102220AV000000	611914	Supervisor of Assessment	90,009	94,325	95,646	89,597	89,597	-	9,185	98,782
2220	AV	000	000	11102220AV000000	661001	Supplies Instructional Staff	277	1,356	-	-	-	-	-	-
	AV			AV		**Total Testing**	$ 444,764	$ 189,145	$ 710,730	$ 668,422	$ 668,422	$ -	$ 28,827	$ 697,249
						Library//Media Services								
						Regular Instruction Programs								
						Library//Media Services								
2252	AW	000	000	11102252AW000000C	611411	Salary - Library Clerical	$ 55,717	$ 53,702	$ 32,411	$ 27,381	$ 27,381	$ -	$ 6,447	$ 33,828
2252	AW	000	000	11102252AW000000C	653024	Communication-Online Subscriptions	389,386	450,229	445,220	449,502	449,502	-	-	449,502
2252	AW	000	000	11102252AW000000C	658211	Travel Library	695	2,051	3,550	3,500	3,500	-	-	3,500
2252	AW	000	000	11102252AW000000C	661028	Supplies Library Parish Allocation	35,594	36,862	56,200	53,390	53,390	-	-	53,390
2252	AW	000	000	11102252AW000000C	661053	Supplies Library Alloc for Small Eq	22,328	15,862	31,000	29,450	29,450	-	-	29,450
2252	AW	000	000	11102252AW000000C	661101	Supplies Library Admin Office	5,088	9,835	23,500	9,900	9,900	-	-	9,900
2252	AW	000	000	11102252AW000000C	661501	Tech Supplies Library	29,568	38,543	22,500	33,000	33,000	19,000	-	52,000
2252	AW	000	000	11102252AW000000C	664111	Books Library Books & Reference Books	338,390	292,570	305,749	338,381	338,381	(19,000)	-	319,381
2252	AW	000	000	11102252AW000000C	664112	Books Library Nonallocation	-	-	5,000	4,800	4,800	5,000	-	9,800
2252	AW	000	000	11102252AW000000C	664411	Books Periodicals & Newspapers	15,164	18,545	20,000	19,000	19,000	-	-	19,000
2252	AW	000	000	11102252AW000000C	681011	Dues and Fees	456	217	1,000	950	950	-	-	950
						Other Educational Media Services								
2259	AW	000	000	11102259AW000000C	611921	Salary - Media Center Personnel	-	64,665	71,070	47,885	47,885	-	53,890	101,775
2259	AW	000	000	11102259AW000000C	644011	Repairs Media Center	-	27,923	-	-	-	-	-	-
2259	AW	000	000	11102259AW000000C	644212	Rental of Copier	-	8,139	-	-	-	-	-	-
2259	AW	000	000	11102259AW000000C	661021	Supplies - Media Center	-	13,065	-	-	-	-	-	-
2259	AW	000	000	11102259AW000000C	661501	Tech Supplies - Media Center	-	4,115	-	-	-	-	-	-
						Plant Maintenance								
	AW			AW		**Total Library & Media Services**	$ 892,386	$ 1,036,323	$ 1,017,200	$ 1,017,139	$ 1,017,139	$ 5,000	$ 60,337	$ 1,082,476
						Print Shop								
						Printing, Publishing and Duplicating Svcs								
2540	AX	000	000	11102540AX000000	611916	Salary - Print Shop Supervisor	$ -	$ 86,339	$ 87,580	$ 81,450	$ 81,450	$ -	$ 9,185	$ 90,635
2540	AX	000	000	11102540AX000000	611961	Salary - Print Shop Personnel	129,452	96,844	79,221	55,933	55,933	-	57,092	113,025
2540	AX	000	000	11102540AX000000	644011	Repair & Upkeep of Equipment	1,144	3,721	5,000	4,750	4,750	-	-	4,750
2540	AX	000	000	11102540AX000000	644221	Lease of Print Shop Equipment	249,037	252,799	417,078	403,750	403,750	-	-	403,750
2540	AX	000	000	11102540AX000000	658211	Travel	-	-	5,000	4,750	4,750	-	-	4,750
2540	AX	000	000	11102540AX000000	661001	Supplies & Materials	126,688	163,119	187,227	177,866	178,050	-	-	178,050
2540	AX	000	000	11102540AX000000	661501	Tech Supplies Other	2,195	-	4,000	3,800	3,800	-	-	3,800
2540	AX	000	000	11102540AX000000	673001	Equipment	-	-	7,922	-	-	-	-	-
						Other Educational Media Services								
2259	AX	000	000	11102259AX000000	611921	Salary - Media Center Personnel	102,941	-	49,490	-	-	-	-	-
2259	AX	000	000	11102259AX000000	644011	Repairs Media Center	34,025	-	17,000	16,150	16,150	-	-	16,150
2259	AX	000	000	11102259AX000000	644212	Rental of Copier	12,193	-	45,000	42,750	42,750	-	-	42,750
2259	AX	000	000	11102259AX000000	658211	Travel - Media Center	-	-	3,000	2,850	2,850	-	-	2,850
2259	AX	000	000	11102259AX000000	661021	Supplies - Media Center	24,084	-	40,000	38,000	38,000	-	-	38,000
2259	AX	000	000	11102259AX000000	661501	Tech Supplies - Media Center	3,763	910	5,000	4,750	4,750	-	-	4,750
2259	AX	000	000	11102259AX000000	673021	Equipment - Media Center	15,990	-	25,000	23,750	23,750	-	-	23,750
	AX			AX		**Total Print Shop**	$ 701,512	$ 603,732	$ 977,518	$ 860,549	$ 860,733	$ -	$ 66,277	$ 927,010
						Personnel								
						Personnel (Human Resources) Svcs								
2830	BA	000	000	11102830BA000000	611119	Salary - Compliance Officer	$ 150,127	$ 201,191	$ 254,934	$ 231,126	$ 231,126	$ -	$ 9,655	$ 240,781
2830	BA	000	000	11102830BA000000	611411	Salary - Clerical	298,556	329,166	309,692	284,775	284,775	-	76,865	361,640

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND,BUDGET REVISION #2
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025

	Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
2830 BA 000 000 11102830BA000000	615014	Bus Driver Referral Incentive	6,450	2,250	7,800	4,000	4,000	-	(5,000)	(1,000)
2830 BA 000 000 11102830BA000000	633211	Legal Services	13,848	13,999	50,000	25,000	27,805	-	-	27,805
2830 BA 000 000 11102830BA000000	633521	Medical Exams	5,937	13,978	12,000	14,000	14,000	-	-	14,000
2830 BA 000 000 11102830BA000000	633525	Drug Testing	15,532	20,571	20,000	20,000	20,000	-	-	20,000
2830 BA 000 000 11102830BA000000	633931	Finger Printing	7,218	1,788	14,500	2,500	2,500	-	-	2,500
2830 BA 000 000 11102830BA000000	633945	Purchased Services	7,645	35,530	70,625	35,000	35,000	-	-	35,000
2830 BA 000 000 11102830BA000000	659011	Temporary Help Contract Svcs	-	-	10,000	5,000	5,000	-	-	5,000
2830 BA 000 000 11102830BA000000	644211	Rental of Equipment	3,395	4,167	4,000	4,200	4,200	-	-	4,200
2830 BA 000 000 11102830BA000000	653051	Communications-Postage	2,011	1,558	4,000	2,000	2,000	-	-	2,000
2830 BA 000 000 11102830BA000000	654011	Advertising	5,275	-	11,000	5,000	5,000	-	-	5,000
2830 BA 000 000 11102830BA000000	655011	Printing	750	-	2,000	-	-	-	-	-
2830 BA 000 000 11102830BA000000	658211	Travel	5,959	13,681	12,000	13,000	13,000	-	-	13,000
2830 BA 000 000 11102830BA000000	661001	Supplies Office/Recruiting	3,196	17,636	12,000	16,000	16,000	-	-	16,000
2830 BA 000 000 11102830BA000000	661501	Technology Supplies	7,485	10,241	6,000	7,500	7,500	-	-	7,500
2831 BA 000 000 11102831BA000000	611115	Salary - Chief Operating Officer	109,070	112,884	113,229	106,204	106,204	-	9,185	115,389
2831 BA 000 000 11102831BA000000	611117	Salary - Supervisors	324,382	382,155	286,926	267,790	267,790	-	27,555	295,345
BA BA		**Total Personnel**	$ 966,836	$ 1,160,795	$ 1,200,706	$ 1,043,095	$ 1,045,900	$ -	$ 118,260	$ 1,164,160
		Finance								
		Supervising Fiscal Services								
2511 BB 000 000 11102511BB000000	611113	Salary - Chief Financial Officer	$ 113,419	$ 117,233	$ 117,578	$ 110,553	$ 110,553	$ -	$ 9,185	$ 119,738
2510 BB 000 000 11102510BB000000	611411	Salary - Secretary	30,984	33,468	34,161	29,693	29,693	-	11,221	40,914
2511 BB 000 000 11102511BB000000	653051	Communication-Postage	43	149	75	50	50	-	-	50
2511 BB 000 000 11102511BB000000	658211	Travel	535	700	1,500	1,425	925	2,075	-	3,000
2511 BB 000 000 11102511BB000000	661001	Supplies Office	244	357	500	475	325	-	-	325
2511 BB 000 000 11102511BB000000	661501	Supplies Tech	-	-	75	50	700	-	-	700
2511 BB 000 000 11102511BB000000	681011	Dues & Fees	6,600	1,845	2,500	2,375	2,375	-	-	2,375
BB BB		**Total Finance**	$ 151,825	$ 153,752	$ 156,389	$ 144,621	$ 144,621	$ 2,075	$ 20,406	$ 167,102
		Accounting/Purchasing								
		Financial Accounting Services								
2515 BC 000 000 11102515BC000000	611116	Salary - Director	$ 97,952	$ 101,489	$ 101,834	$ 94,809	$ 94,809	$ -	$ 9,185	$ 103,994
2515 BC 000 000 11102515BC000000	611411	Salary - Secretary & Clerical	39,427	42,359	35,034	12,206	12,206	-	31,380	43,586
2515 BC 000 000 11102515BC000000	611811	Salary - Accounting Staff	209,059	221,600	223,062	202,414	202,414	-	51,013	253,427
2515- BC 000 000 11102515BC000000	643011	Repair & Upkeep of Equipment	505	440	600	600	600	-	-	600
2515- BC 000 000 11102515BC000000	634021	Banking Services	6,207	10,362	20,000	15,000	15,000	-	-	15,000
2515- BC 000 000 11102515BC000000	644222	Eq Rental Postage Meter	2,709	4,203	3,500	4,000	4,000	-	-	4,000
2515- BC 000 000 11102515BC000000	653051	Communications-Postage	(312)	-	100	100	100	-	-	100
2515- BC 000 000 11102515BC000000	658211	Travel	-	-	1,000	1,000	1,000	-	-	1,000
2515- BC 000 000 11102515BC000000	661001	Supplies Office	5,423	4,029	2,250	4,000	4,000	-	-	4,000
2515- BC 000 000 11102515BC000000	661501	Tech Supplies	407	-	400	500	500	-	-	500
2515- BC 000 000 11102515BC000000	689011	Misc/Dues	70,450	79,339	-	500	500	-	-	500
		Purchasing Services								
2520 BC 000 000 11102520BC000000	611411	Salary - Purchasing Clerical	64,828	69,960	56,669	48,636	48,636	-	11,417	60,053
2520 BC 000 000 11102520BC000000	611117	Salary - Buyers	69,873	61,324	70,736	64,144	64,144	-	9,185	73,329
2520 BC 000 000 11102520BC000000	634012	Purchased Technical Services	43,261	51,924	45,000	42,750	42,750	-	-	42,750
2520 BC 000 000 11102520BC000000	643012	R/U Equipment	468	-	-	-	-	-	-	-
2520 BC 000 000 11102520BC000000	644212	Copier Rental	-	952	1,260	1,197	1,197	-	-	1,197
2520 BC 000 000 11102520BC000000	653051	Communications-Postage	181	62	500	475	475	-	-	475
2520 BC 000 000 11102520BC000000	653024	Communications-Subscriptions	-	-	120	114	114	-	-	114
2520 BC 000 000 11102520BC000000	658211	Travel	397	-	600	570	570	-	-	570
2520 BC 000 000 11102520BC000000	661001	Supplies	5,323	996	2,000	1,900	1,900	-	-	1,900
2520 BC 000 000 11102520BC000000	661501	Tech Supplies	1,175	7,463	8,000	7,600	7,600	-	-	7,600

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND,BUDGET REVISION #2
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					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
2520	BC	000	000	11102520BC000000	689011	Dues	-	48	200	190	190	-	-	190
	BC			BC		**Total Accounting / Purchasing**	$ 617,333	$ 656,550	$ 572,865	$ 502,705	$ 502,705	$ -	$ 112,180	$ 614,885
						Accounts Payable								
						Disbursing Funds Services								
2513	BD	000	000	11102513BD000000	611117	Salary - Supervisor	$ 76,062	$ 86,770	$ 65,720	$ 59,157	$ 59,157	$ -	$ 9,185	$ 68,342
2513	BD	000	000	11102513BD000000	611411	Salary - Clerical	116,927	121,233	115,142	81,502	81,502	-	47,322	128,824
2513	BD	000	000	11102513BD000000	643011	Repair & Upkeep of Equipment	-	-	500	475	475	-	-	475
2513	BD	000	000	11102513BD000000	644212	Copier Rental	1,628	1,649	3,000	2,850	2,850	-	-	2,850
2513	BD	000	000	11102513BD000000	653051	Communications-Postage	5,176	7,117	7,500	7,125	7,125	-	-	7,125
2513	BD	000	000	11102513BD000000	658211	Travel	160	2,941	1,000	950	950	-	-	950
2513	BD	000	000	11102513BD000000	661001	Supplies Office	1,558	14,616	16,005	15,205	15,205	-	-	15,205
2513	BD	000	000	11102513BD000000	661501	Tech Supplies	-	92	500	475	475	-	-	475
2513	BD	000	000	11102513BD000000	673011	Equipment	-	-	5,145	-	-	-	-	-
	BD			BD		**Total Accounts Payable**	$ 201,511	$ 234,418	$ 214,512	$ 167,739	$ 167,739	$ -	$ 56,507	$ 224,246
						Payroll								
						Payroll Services								
2514	BE	000	000	11102514BE000000	611117	Salary - Director	$ 91,774	$ 101,489	$ 101,834	$ 94,809	$ 94,809	$ -	$ 9,185	$ 103,994
2514	BE	000	000	11102514BE000000	611411	Salary - Clerical	191,821	225,911	216,304	188,154	188,154	-	60,056	248,210
2514	BE	000	000	11102514BE000000	659012	Contracted Services	-	-	3,000	2,850	2,850	-	-	2,850
2514	BE	000	000	11102514BE000000	643011	Repair & Upkeep of Equipment	-	-	1,200	1,140	1,140	-	-	1,140
2514	BE	000	000	11102514BE000000	644212	Copier Rental	588	588	750	713	713	-	-	713
2514	BE	000	000	11102514BE000000	653051	Communications-Postage	2,239	2,784	7,800	7,410	7,410	-	-	7,410
2514	BE	000	000	11102514BE000000	658211	Travel	-	-	1,500	1,425	1,425	-	-	1,425
2514	BE	000	000	11102514BE000000	661001	Supplies Office	4,059	4,345	16,000	15,200	15,200	-	-	15,200
	BE			BE		**Total Payroll**	$ 290,481	$ 335,117	$ 348,388	$ 311,701	$ 311,701	$ -	$ 69,241	$ 380,942
						Risk Management/Insurance								
						Regular Education								
XXXX	BF	000	000	1110XXXXBF000000	626011	Workers Compensation Payments	$ 1,617,927	$ 1,709,954	$ 2,799,370	$ 2,659,402	$ 2,659,402	$ -	$ -	$ 2,659,402
1100	BF	000	000	11101100BF000000	626012	Loss Control Project	1,304	7,311	30,000	25,000	5,000	-	-	5,000
						CoCurricular								
						Drivers Education								
						Other Health Services								
						General Administrative Services								
2311	BF	000	000	11102311BF000000	633200	General Liability Claims	534,772	1,204,099	650,000	617,500	617,500	-	-	617,500
2311	BF	000	000	11102311BF000000	633212	Auto Liability Claims	948,194	845,535	238,000	380,000	380,000	-	-	380,000
2311	BF	000	000	11102311BF000000	652111	Liability Insurance (umbrella)	654,117	713,061	773,100	734,445	734,445	-	-	734,445
2311	BF	000	000	11102311BF000000	652112	Student Accident Insurance	17,185	18,140	25,000	25,000	25,000	-	-	25,000
2311	BF	000	000	11102311BF000000	652212	Cyber Liability Insurance	66,619	58,445	56,500	56,500	56,500	-	-	56,500
2311	BF	000	000	11102311BF000000	652214	Violent Acts	-	-	28,850	28,850	28,850	-	-	28,850
2311	BF	000	000	11102311BF000000	652511	Bonding Employees	3,740	6,750	8,750	2,000	2,000	-	-	2,000
2311	BF	000	000	11102311BF000000	689037	Contracted Service - Medicaid/COBRA	72,166	313,155	222,000	250,000	250,000	-	-	250,000
2315	BF	000	000	11102315BF000000	631310	Pension Funds	1,440,869	1,531,417	1,535,000	1,750,000	1,750,000	-	-	1,750,000
						Plant and Maintenance Operations								
2620	BF	000	000	11102620BF000000	652211	Boiler Insurance	35,029	48,503	53,000	53,000	53,000	-	-	53,000
2620	BF	000	000	11102620BF000000	652213	Property Insurance	2,590,784	3,506,888	6,750,000	6,800,000	6,800,000	-	-	6,800,000
2620	BF	000	000	11102620BF000000	652214	Property Insurance Violent Acts	16,618	-	22,000	22,000	22,000	-	-	22,000
2650	BF	000	000	11102620BF000000	652215	Property Claims Deductible Paid	25,377	2,127	25,000	25,000	25,000	-	-	25,000
2650	BF	000	000	11102650BF000000	652216	Claims	19,388	20,549	-	-	-	-	-	-
						Vehicle Operations and Maintenance Services								
2650	BF	000	000	11102650BF000000	652215	Property Claims Deductible	-	-	100,000	100,000	100,000	-	-	100,000

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					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
						Safety								
2661	BF	000	000	11102661BF000000	661114	Safety Supplies - AED et al	14,463	5,157	66,995	60,000	120,000	-	-	120,000
						Security								
2662	BF	000	000	11102662BF000000	633961	Contract Security	7,460	11,140	50,000	40,000	-	-	-	-
						Transportation Services								
						Other Support Services								
2900	BF	000	000	11102900BF000000	661001	Admin Supplies	-	9,064	-	-	-	-	-	-
						Food Service								
						Other Operation Services								
3200	BF	000	000	11103200BF000000	611933	Salary - Claims Adjuster	55,508	60,471	61,720	57,764	57,764	-	41,220	98,984
	BF			BF		**Total Risk Management/Insurance**	$ 8,121,520	$ 10,071,766	$ 13,495,285	$ 13,686,461	$ 13,686,461	$ -	$ 41,220	$ 13,727,681
						Data Processing								
						Technology Supervision								
2840	BG	000	000	11102840BG000000	611116	Salary - Director of Data Processing	96,529	$ 93,997	$ 101,834	$ 94,809	$ 94,809	$ -	$ 9,185	$ 103,994
						Curriculum Development Services								
2220	BG	000	000	11102220BG000000	611326	Salary-Comp Curric Teacher Training	75,068	79,575	152,665	145,303	145,303	-	18,370	163,673
						Instructions Staff Training Services								
						Systems Operations								
2843	BG	000	000	11102843BG000000	611821	Salary - Programmer/Analyst	294,032	293,615	293,564	266,873	266,873	-	61,032	327,905
2840	BG	000	000	11102840BG000000	611411	Salary - Clerical	175,569	197,154	197,462	164,939	164,939	-	44,022	208,961
2840	BG	000	000	11102840BG000000	612912	Supplemental - Interns	1,538	-	-	-	-	-	-	-
2840	BG	000	000	11102840BG000000	634012	Technical Services	4,097	52,136	54,000	54,000	54,000	-	-	54,000
2840	BG	000	000	11102840BG000000	643011	Maintenance Contract - Computers	31,481	25,960	600,000	654,334	654,334	10,395	-	664,729
2840	BG	000	000	11102840BG000000	653024	Online Subscriptions	6,145	7,908	109,000	67,185	67,185	29,700	-	96,885
2840	BG	000	000	11102840BG000000	653051	Communications-Postage	270	327	500	500	500	-	-	500
2840	BG	000	000	11102840BG000000	658211	Travel	5,352	4,250	10,000	10,000	10,000	-	-	10,000
2840	BG	000	000	11102840BG000000	661001	Supplies Office & Data Processing	19,599	9,934	21,079	22,000	22,000	-	-	22,000
2840	BG	000	000	11102840BG000000	661501	Tech Supplies	224,566	209,494	439,950	259,000	259,000	30,420	-	289,420
2840	BG	000	000	11102840BG000000	673400	Equipment	-	-	30,000	30,000	30,000	-	-	30,000
						Debt Service								
	BG			BG		**Total Data Processing**	$ 934,246	$ 974,350	$ 2,010,054	$ 1,768,943	$ 1,768,943	$ 70,515	$ 132,609	$ 1,972,067
						Technology								
						Regular Instructional Services								
1100	BH	000	000	11101100BH000000	634013	Contracted Services Networking	$ 20,000	$ 20,000	$ 27,500	$ 27,500	$ 27,500	$ -	$ -	$ 27,500
1100	BH	000	000	11101100BH000000	653024	Communications-Subscriptions	25,226	35,792	771,126	853,031	853,031	-	-	853,031
1100	BH	000	000	11101100BH000000	661011	Supplies	-	26,301	52,914	-	65	-	-	65
1100	BH	000	000	11101100BH000000	661501	Supplies School Computer Materials/Software	19,584	39,939	80,684	43,712	43,712	-	-	43,712
						Improvement Of Instructional Services Other Ed Programs								
2145	BH	000	000	11102145BH000000	611328	Tech Facilitator	-	39,391	74,797	68,016	68,016	-	9,185	77,201
						Instruction and Curriculum Development Services								
2220	BH	000	000	11102220BH000000	611342	Salary Consultants	368,829	430,251	649,975	492,787	492,787	-	64,295	557,082
2220	BH	000	000	11102220BH000000	611824	Salary Tech Center	-	120,151	-	-	-	-	-	-
2220	BH	000	000	11102220BH000000	611924	Salary Tech Prof Devel Trainers-Erate	118,650	117,959	-	-	-	-	-	-
2220	BH	000	000	11102220BH000000	611935	Salary Computer Techs	25,265	13,223	-	27,500	27,500	-	-	27,500
2220	BH	000	000	11102220BH000000	653051	Communications - Postage/	372	481	-	-	-	-	-	-
2220	BH	000	000	11102220BH000000	658211	Travel Supervisors and Consultants	4,568	12,647	15,300	15,300	15,300	-	-	15,300
2220	BH	000	000	11102220BH000000	661001	Supplies Tech Services	7,836	19,856	31,215	46,926	46,926	-	-	46,926
2220	BH	000	000	11102220BH000000	661011	Supplies Tech Center	4,341	2,962	12,285	18,585	18,585	-	-	18,585
2220	BH	000	000	11102220BH000000	661501	Tech Supplies Inst Staff	74,794	20,603	24,879	-	-	-	-	-
2220	BH	000	000	11102220BH000000	664411	References	1,359	1,137	-	-	-	-	-	-
2220	BH	000	000	11102220BH000000	673001	Equipment	-	6,950	-	-	-	-	-	-

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND,BUDGET REVISION #2
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025

					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
2220	BH	000	000	11102220BH000000	681011	Dues and Fees	1,139	1,092	1,580	-	-	-	-	-
						Instructional Staff Training Other Programs								
						Media Services								
						School Administrative Svcs								
2400	BH	000	000	11102400BH000000	653021	Purchased Services - Connect Ed	-	-	454,255	428,255	428,255	-	-	428,255
						Plant Operations and Maintenance Svcs								
2620	BH	000	000	11102620BH000000	611712	Salary Computer Technicians	401,315	580,966	733,412	618,387	618,387	-	109,749	728,136
2620	BH	000	000	11102620BH000000	653022	Data Lines	823,212	824,168	988,800	988,800	988,800	-	-	988,800
2620	BH	000	000	11102620BH000000	653024	Online Subscriptions	10,436	2,902	10,150	-	-	-	-	-
2620	BH	000	000	11102620BH000000	658211	Travel Computer Technician	1,363	5,020	8,400	8,400	8,400	-	-	8,400
2620	BH	000	000	11102620BH000000	661001	Supplies Computer Repair	4,855	13,249	25,774	65,004	65,004	-	-	65,004
2620	BH	000	000	11102620BH000000	661501	Tech Supplies Tech Repair	85,947	91,486	83,158	54,458	54,458	-	-	54,458
2690	BH	000	000	11102620BH000000	681011	Dues and Fees	-	357	380	-	-	-	-	-
						Administrative Tech Svcs (Data Processing)								
2840	BH	000	000	11102840BH000000	612912	Other Temp Salaries	14,323	14,248	7,500	7,500	7,500	-	-	7,500
2840	BH	000	000	11102840BH000000	634011	P/S Technical Services Trate	-	90,464	-	-	-	-	-	-
2840	BH	000	000	11102840BH000000	634012	P/S Technical Services	68,524	-	-	-	-	-	-	-
2840	BH	000	000	11102840BH000000	643011	Maintenance Contracts Networks	2,977	38,138	987,004	962,004	962,004	-	-	962,004
2840	BH	000	000	11102840BH000000	643012	P/S Tech	-	354	164,826	335,627	335,627	-	-	335,627
2840	BH	000	000	11102840BH000000	653024	Online Subscriptions	26,543	39,836	26,000	181,000	181,704	-	-	181,704
2840	BH	000	000	11102840BH000000	653051	Postage	-	-	51	-	-	-	-	-
2840	BH	000	000	11102840BH000000	658211	Network Admin Travel	1,782	1,361	13,400	13,400	13,400	-	-	13,400
2840	BH	000	000	11102840BH000000	659012	Temporary Help	14,493	4,076	29,000	29,000	29,000	-	-	29,000
2840	BH	000	000	11102840BH000000	661011	Supplies network	7,669	9,854	54,472	54,472	54,472	-	-	54,472
2840	BH	000	000	11102840BH000000	661506	Supplies Tech FRATI	77,899	182,574	-	-	-	-	-	-
2840	BH	000	000	11102840BH000000	661501	Tech Supplies	10,365	16,930	227,300	-	-	-	-	-
2840	BH	000	000	11102840BH000000	673001	Eq Network	-	7,793	109,999	109,999	109,999	-	-	109,999
2840	BH	000	000	11102840BH000000	673211	Vehicles Equipment	-	119,920	40,000	-	-	-	-	-
2840	BH	000	000	11102840BH000000	673401	Tech Equipment	11,750	-	-	-	-	-	-	-
2840	BH	000	000	11102840BH000000	681011	Dues and Fees	1,000	957	2,150	-	-	-	-	-
2841	BH	000	000	11102841BH000000	611117	Salary - Coordinator of Technology	197,632	204,663	205,353	191,303	191,303	-	18,370	209,673
2219	BH	000	000	11102219BH000000	611411	Salary Tech Clerical	104,990	-	121,030	106,033	106,033	-	23,234	129,267
2843	BH	000	000	11102843BH000000	611821	SQL Programmer	-	441,497	-	-	-	-	-	-
2845	BH	000	000	11102845BH000000	611922	Computer Network Specialist	53,601	56,942	58,072	54,054	54,054	-	6,030	60,084
2845	BH	000	000	11102845BH000000	611821	Salary Programmer/Analyst,Network	402,148	-	468,283	442,896	442,896	-	87,862	530,758
2846	BH	000	000	11102846BH000000	611926	Hardware manager	82,926	89,479	90,068	77,287	77,287	-	15,185	92,472
	BH			BH		**Total Technology**	$ 3,077,713	$ 3,745,969	$ 6,651,092	$ 6,321,236	$ 6,322,005	$ -	$ 333,910	$ 6,655,915
						Sales Tax								
						Tax and Assessment Collection Services								
2315	BI	000	000	11102315BI000000	611116	Salary - Director	$ 97,952	$ 101,489	$ 101,834	$ 94,809	$ 94,809	$ -	$ 9,185	$ 103,994
2315	BI	000	000	11102315BI000000	611411	Salary - Clerical	153,947	165,300	167,737	143,896	143,896	-	36,239	180,135
2516	BI	000	000	11102516BI000000	611812	Salary - Auditors	833,101	841,427	854,870	677,816	677,816	-	236,606	914,422
2315	BI	000	000	11102315BI000000	633200	Legal Services	73,466	103,008	237,104	228,209	228,209	-	-	228,209
2311	BI	000	000	11102311BI000000	633311	Auditing Services	-	-	12,875	-	-	-	-	-
2315	BI	000	000	11102315BI000000	633321	Contracted Services Tax Audits	245,213	245,206	400,000	375,000	375,000	-	-	375,000
2315	BI	000	000	11102315BI000000	634012	Technical Services	14,500	14,500	15,700	15,834	15,834	-	-	15,834.00
2315	BI	000	000	11102315BI000000	643011	Repair & Upkeep of Equipment	16,471	16,798	20,715	20,000	20,000	-	-	20,000.00
2315	BI	000	000	11102315BI000000	653024	Technology Services	24,173	32,485	33,928	34,928	34,928	-	-	34,928.00
2315	BI	000	000	11102315BI000000	653051	Communications-Postage	22,437	42,884	56,756	56,756	56,756	-	-	56,756.00
2620	BI	000	000	11102620BI000000	653011	Telephone - Sales Tax	-	-	2,500	-	-	-	-	-
2315	BI	000	000	11102315BI000000	654011	Advertising	(423)	-	575	575	575	-	-	575.00
2315	BI	000	000	11102315BI000000	655011	Printing/Binding	1,520	2,104	6,595	7,005	7,005	-	-	7,005.00

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND,BUDGET REVISION #2
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025

					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
2315	BI	000	000	11102315BI000000	658211	Travel	17,967	23,376	43,600	38,500	38,500	-	-	38,500.00
2315	BI	000	000	11102315BI000000	661001	Supplies Office	4,452	4,194	8,809	7,000	7,000	-	-	7,000.00
2315	BI	000	000	11102315BI000000	661501	Supplies Technology	-	8,336	17,505	18,205	18,205	-	-	18,205.00
2315	BI	000	000	11102315BI000000	661503	Supplies Technology Other	15,855	-	-	-	-	-	-	-
2315	BI	000	000	11102315BI000000	664411	Books Periodicals	507	507	780	780	780	-	-	780.00
2315	BI	000	000	11102315BI000000	681011	Dues & Fees	462	270	842	842	842	-	-	842.00
						Debt Service								
	BI			BI		**Total Sales Tax**	$ 1,521,600	$ 1,601,884	$ 1,982,725	$ 1,720,155	$ 1,720,155	$ -	$ 282,030	$ 2,002,185
						Warehouse								
						Regular Instruction Services								
1100	BJ	000	000	11101100BJ000000	664211	Books Textbooks- Regular	$ 53,898	$ 47	$ 260,000	$ 2,994,975	$ 3,001,848	$ -	$ -	$ 3,001,848
1100	BJ	000	000	11101100BJ000000	664311	Workbooks- Regular	964,772	-	1,438,474	-	-	-	-	-
1100	BJ	000	000	11101100BJ000000	664213	Books Nonpublic Textbooks	68,429	71,385	66,146	76,655	76,655	6,080	-	82,735.00
1100	BJ	000	000	11101100BJ000000	653024	Web Based Instructional Materials	-	-	195,100	-	-	-	-	-
						Special Education Instruction Services								
						Gifted and Talented Programs								
1220	BJ	000	000	11101220BJ000000	664211	Books Textbooks- Gifted	11,086	-	85,250	85,250	85,250	-	-	85,250.00
						Instructional Staff Training								
						Warehousing and Distribution Svcs								
2530	BJ	000	000	11102530BJ000000	611116	Salary - Director Warehouse/Transportation	195,606	108,515	101,834	94,809	94,809	-	9,185	103,994.00
2530	BJ	000	000	11102530BJ000000	611411	Salary - Clerical	113,173	114,280	116,083	102,054	102,054	-	18,090	120,144.00
2530	BJ	000	000	11102530BJ000000	611641	Salary - Drivers & Warehousemen	281,245	272,298	260,478	219,825	219,825	-	113,777	333,602.00
2530	BJ	000	000	11102530BJ000000	611932	Salary - Library & Textbook Services	31,087	35,775	36,364	31,787	31,787	-	6,030	37,817.00
2530	BJ	000	000	11102530BJ000000	633945	P/S Physicals Warehouse Drivers	65	-	300	-	-	-	-	-
2530	BJ	000	000	11102530BJ000000	643005	Copier Maintenance Agreement	349	-	349	349	349	-	-	349.00
2530	BJ	000	000	11102530BJ000000	643011	Repair & Upkeep of Equipment	14,685	7,032	17,000	10,000	10,000	-	-	10,000.00
2530	BJ	000	000	11102530BJ000000	653051	Communications-Shipping/Postage	38	1	-	-	-	-	-	-
2530	BJ	000	000	11102530BJ000000	658211	Travel	895	637	2,500	1,000	1,000	-	-	1,000.00
2530	BJ	000	000	11102530BJ000000	659011	Other Purchased Services	1,613	450	-	-	-	-	-	-
2530	BJ	000	000	11102530BJ000000	659012	Temporary Help Contract Svcs	24,788	42,568	40,000	40,000	40,000	-	-	40,000.00
2530	BJ	000	000	11102530BJ000000	661001	Materials & Supplies	6,314	14,967	14,955	12,000	12,000	-	-	12,000.00
2530	BJ	000	000	11102530BJ000000	661024	Whse Supplies Loss/Damaged	133	-	-	-	400	-	-	400.00
2530	BJ	000	000	11102530BJ000000	661025	Supplies Boxes	3,747	2,156	-	-	-	-	-	-
2530	BJ	000	000	11102530BJ000000	661060	Whse Supplies	-	-	-	-	7,742	-	-	7,742.00
2530	BJ	000	000	11102530BJ000000	661063	Supplies Facilities Maintenance	-	2,246	2,246	1,500	1,500	-	-	1,500.00
2530	BJ	000	000	11102530BJ000000	661102	Inventory Adjustments	3,872	1,396	-	-	-	-	-	-
2530	BJ	000	000	11102530BJ000000	661501	Tech Supplies	-	713	-	-	-	-	-	-
2530	BJ	000	000	11102530BJ000000	662611	Fuel - Vehicles	9,768	13,101	5,000	9,500	9,500	-	-	9,500.00
2530	BJ	000	000	11102530BJ000000	673001	Equipment	-	44,613	25,000	10,000	10,000	-	-	10,000.00
2530	BJ	000	000	11102530BJ000000	673211	Equipment Vehicles	-	-	99,000	167,813	213,508	-	-	213,508.00
2530	BJ	000	000	11102530BJ000000	681011	Dues and Fees	350	62	100	100	100	-	-	100.00
2530	BJ	000	000	11102530BJ000000	693311	Indirect Costs Nonpublic Texts	-	3,322	3,322	3,322	3,322	-	-	3,322.00
						Plant Maintenance								
2620	BJ	000	000	11102620BJ000000	643011	R/M Eq	1,514	573	-	-	-	-	-	-
2620	BJ	000	000	11102620BJ000000	661061	Janitorial Supplies	344	7,914	-	-	-	-	-	-
5200	BJ	000	000	11102530BJ000000	661061	Indirect Costs Textbooks Grant	-	-	-	-	-	4,004	-	4,004.00
						Lawn Services								
2630	BJ	000	000	11102630BJ000000	661063	Supplies	828	449	-	-	-	-	-	-
2630	BJ	000	000	11102630BJ000000	673001	Equipment	18,409	12,565	-	-	-	-	-	-
	BJ			BJ		**Total Warehouse & Textbooks**	$ 1,807,008	$ 757,065	$ 2,769,501	$ 3,860,939	$ 3,921,649	$ 10,084	$ 147,082	$ 4,078,815
						Transportation								

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND,BUDGET REVISION #2
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025

					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
						Operation and Maintenance of Plant Services								
						Care and Upkeep of Grounds								
2630	BK	000	000	11102630BK000000	643003	Lawn Eq Tire Repairs	$ -	$ 159	$ 900	$ 750	$ 750	$ -	$ -	$ 750
2630	BK	000	000	11102630BK000000	643011	R/M Services	368	250	-	-	-	-	-	-
2630	BK	000	000	11102630BK000000	643012	Yard Equip Repair Services	650	30	1,750	1,750	1,750	-	-	1,750.00
2630	BK	000	000	11102630BK000000	661077	Parts Yard Eq	22,970	14,271	18,000	21,000	21,000	-	-	21,000.00
2630	BK	000	000	11102630BK000000	661163	Supplies -Yard Upkeep	-	-	225	225	225	-	-	225.00
2630	BK	000	000	11102630BK000000	661171	Supplies Tires/Tube	-	100	2,500	2,500	2,500	-	-	2,500.00
2630	BK	000	000	11102630BK000000	661175	Supplies -Yard Upkeep Lubricants	-	-	45	45	45	-	-	45.00
2630	BK	000	000	11102630BK000000	661179	Supplies Mower Parts	-	112	1,200	1,200	1,200	-	-	1,200.00
						Care and Upkeep of Equipment								
2640	BK	000	000	11102640BK000000	643003	Repair Svcs-Eq Upkeep-Tires	-	300	-	-	-	-	-	-
2640	BK	000	000	11102640BK000000	661077	Parts Equipment	514	2,194	2,500	2,750	2,750	-	-	2,750.00
						Vehicle Op and Maint (Exc. Student Trans)								
2650	BK	000	000	11102650BK000000	643005	Vehicle Maint Svcs Tires	618	814	2,250	2,250	2,250	-	-	2,250.00
2650	BK	000	000	11102650BK000000	643011	Vehicle Maint Svcs General	8,818	5,365	15,000	15,000	15,000	-	-	15,000.00
2650	BK	000	000	11102650BK000000	661077	Parts Vehicles	12,386	13,865	12,500	12,500	12,500	-	-	12,500.00
2650	BK	000	000	11102650BK000000	661171	Supplies Vehicle Maint - Tires	2,136	6,401	7,500	7,500	7,500	-	-	7,500.00
						Security								
						Supervision of Student Transportation								
2710	BK	000	000	11102710BK000000	611116	Salary - Director	97,242	101,664	101,834	94,809	94,809	-	9,185	103,994.00
2710	BK	000	000	11102710BK000000	611411	Salary - Clerical	352,431	405,564	412,769	268,040	268,040	-	161,889	429,929.00
2710	BK	000	000	11102710BK000000	611955	Salary Route Supervisor	78,545	152,605	153,565	120,614	120,614	-	57,410	178,024.00
2710	BK	000	000	11102710BK000000	631911	Other Fees	269	264	100	100	100	-	-	100.00
2710	BK	000	000	11102710BK000000	633914	Licenses/Registrations	-	60	200	200	200	-	-	200.00
2710	BK	000	000	11102710BK000000	633945	Purch Svcs	-	216	250	250	250	-	-	250.00
2710	BK	000	000	11102710BK000000	634012	Tech Services	50,604	219,102	140,817	145,000	145,000	-	-	145,000.00
2710	BK	000	000	11102710BK000000	643011	Office Equipment Maintenance	6,368	308	8,500	8,500	8,500	-	-	8,500.00
2710	BK	000	000	11102710BK000000	643012	P/S Accident Repairs Trucks/Wreckers	5,682	2,978	4,000	4,000	4,000	-	-	4,000.00
2710	BK	000	000	11102710BK000000	643175	P/S Radio Repair	569	2,268	-	1,000	1,000	-	-	1,000.00
2710	BK	000	000	11102710BK000000	644211	Eq Rental	1,728	1,296	2,000	200	200	-	-	200.00
2710	BK	000	000	11102710BK000000	644212	Copier Rental	6,189	8,440	14,000	14,000	14,000	-	-	14,000.00
2710	BK	000	000	11102710BK000000	653013	Other Purchased Services	5,728	6,899	6,900	6,900	6,900	-	-	6,900.00
2710	BK	000	000	11102710BK000000	653024	Online Subscriptions	8,798	18,554	22,000	35,000	35,000	-	-	35,000.00
2710	BK	000	000	11102710BK000000	653051	Communications-Postage	-	-	400	400	400	-	-	400.00
2710	BK	000	000	11102710BK000000	658211	Travel - Transportation Supervisor	1,034	604	3,000	3,000	3,000	-	-	3,000.00
2710	BK	000	000	11102710BK000000	659011	Other P/S	7,830	-	30,000	25,000	25,000	-	-	25,000.00
2710	BK	000	000	11102710BK000000	659012	Temporary Help Contract Svcs	-	-	13,500	8,500	8,500	-	-	8,500.00
2710	BK	000	000	11102710BK000000	661001	Office & Training Supplies	19,598	20,431	22,950	25,000	25,000	-	-	25,000.00
2710	BK	000	000	11102710BK000000	661077	Parts Trucks and Wreckers	22,014	15,977	20,000	20,000	20,000	-	-	20,000.00
2710	BK	000	000	11102710BK000000	661103	Supplies Shop	5,336	12,320	13,500	13,500	13,500	-	-	13,500.00
2710	BK	000	000	11102710BK000000	661163	Supplies Small Tools	3,973	-	11,500	11,500	11,500	-	-	11,500.00
2710	BK	000	000	11102710BK000000	661171	Supplies Shop (Trucks/Wreckers) Tires	3,205	-	7,000	6,000	6,000	-	-	6,000.00
2710	BK	000	000	11102710BK000000	661173	Supplies Radio Repair	950	1,673	5,808	6,000	6,000	-	-	6,000.00
2710	BK	000	000	11102710BK000000	661174	Supplies Radio Purchases	1,296	-	4,700	175,000	175,000	-	-	175,000.00
2710	BK	000	000	11102710BK000000	661175	Supplies -Lubes, Bulk Oil	7,695	17,277	14,000	14,000	14,000	-	-	14,000.00
2710	BK	000	000	11102710BK000000	661177	Supplies Training Expense	-	-	-	-	4,965	-	-	4,965.00
2710	BK	000	000	11102710BK000000	661178	Supplies First Aid	611	843	1,200	1,200	1,200	-	-	1,200.00
2710	BK	000	000	11102710BK000000	661180	Supplies Bus Washing	259	23,327	3,000	5,000	5,000	-	-	5,000.00
2710	BK	000	000	11102710BK000000	661501	Tech Supplies-Admin	3,685	245	3,500	4,500	4,500	-	-	4,500.00
2710	BK	000	000	11102710BK000000	673011	Office Equipment	-	-	6,200	6,200	6,200	-	-	6,200.00
2710	BK	000	000	11102710BK000000	673111	Shop Equipment	-	-	17,000	17,000	17,000	-	-	17,000.00
2710	BK	000	000	11102710BK000000	673211	Trucks/Trailers/Vehicles	-	87,751	90,000	100,000	100,000	25,000	-	125,000.00

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND,BUDGET REVISION #2
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025

	Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
2710 BK 000 000 11102710BK000000	673501	Tech Software	-	-	15,000	15,000	15,000	-	-	15,000.00
2710 BK 000 000 11102710BK000000	689011	Miscellaneous Expenses-Radio Upgrade	-	-	-	385,000	385,000	-	-	385,000.00
		Regular Transportation - Vehicle Op								
2721 BK 000 000 11102721BK000000	611621	Salary - Bus Drivers Regular Education	5,375,397	5,785,902	6,345,599	4,767,886	4,768,060	6,232	1,920,642	6,694,933.94
2721 BK 000 000 11102721BK000000	612412	Salary - Substitute Drivers Regular	331,251	319,098	380,000	380,000	380,000	-	-	380,000.00
		Regular Transportation - Monitoring Svcs								
2722 BK 000 000 11102722BK000000	611521	Salary-Aides Regular Buses	169,086	212,037	452,725	352,000	352,000	-	10,715	362,715.00
2722 BK 000 000 11102722BK000000	612413	Salary-Substitutes Aides	104,091	208,836	150,000	150,000	150,000	-	-	150,000.00
		Regular Transportation - Vehicles Svcs								
2723 BK 000 000 11102723BK000000	611721	Salary - Mechanics	339,975	303,294	390,186	331,142	331,142	-	90,641	421,783.00
2723 BK 000 000 11102723BK000000	633915	Reg Trans Licenses/Registrations	-	-	1,500	1,500	1,500	-	-	1,500.00
2723 BK 000 000 11102723BK000000	643003	Reg Trans Tire Repair	10,670	9,918	10,000	10,000	10,000	-	-	10,000.00
2723 BK 000 000 11102723BK000000	643011	Reg Trans C/S Gen Maint Repairs	143,949	228,515	175,000	175,000	175,000	-	-	175,000.00
2723 BK 000 000 11102723BK000000	643012	Reg Trans C/S Accident Repairs	34,281	6,630	135,000	135,000	135,000	-	-	135,000.00
2723 BK 000 000 11102723BK000000	643027	Bus GPS Service	165,178	-	17,500	20,000	20,000	-	-	20,000.00
2723 BK 000 000 11102723BK000000	644211	Rental of Equipment	430,920	347,985	300,000	275,000	275,000	-	-	275,000.00
2723 BK 000 000 11102723BK000000	652311	Reg Fleet Insurance	-	284,000	-	-	-	-	-	-
2723 BK 000 000 11102723BK000000	653051	Communications-Postage	306	365	300	300	300	-	-	300.00
2723 BK 000 000 11102723BK000000	661077	Supplies Parts Regular Buses	577,669	803,170	504,000	504,000	514,627	-	-	514,627.00
2723 BK 000 000 11102723BK000000	661092	Supplies Limestone - Bus Turnarounds	2,388	-	17,500	17,500	17,500	-	-	17,500.00
2723 BK 000 000 11102723BK000000	661121	Supplies Bus Cameras	49,152	-	70,000	85,000	85,000	-	-	85,000.00
2723 BK 000 000 11102723BK000000	661171	Supplies Tires/Tube	95,958	92,109	75,000	75,000	75,000	-	-	75,000.00
2723 BK 000 000 11102723BK000000	661173	Supplies Radio Repair	456	30,186	25,000	30,000	30,000	-	-	30,000.00
2723 BK 000 000 11102723BK000000	661174	Supplies Radio Purchases	-	3,595	8,000	12,000	153,427	-	-	153,427.00
2723 BK 000 000 11102723BK000000	661175	Supplies Lubricants Bulk Oil	18,049	16,300	26,500	26,500	26,500	-	-	26,500.00
2723 BK 000 000 11102723BK000000	661181	Bus GPS Supplies	-	-	2,000	4,000	4,000	-	-	4,000.00
2723 BK 000 000 11102723BK000000	662611	Supplies Fuel & Oil - Regular Transportation	1,260,306	1,662,616	1,500,000	1,500,000	1,500,000	-	-	1,500,000.00
2723 BK 000 000 11102723BK000000	673221	Replacement Buses-Regular	1,203,284	4,241,106	3,200,000	3,320,000	3,320,000	(1,025,000)	-	2,295,000.00
2723 BK 000 000 11102723BK000000	689011	Miscellaneous Expenses	1,660	6,729	7,500	7,500	7,500	-	-	7,500.00
		Special Needs Transportation - Vehicle Operation								
2731 BK 000 000 11102731BK000000	611621	Salary - Bus Drivers Special Education	920,760	1,063,447	1,123,873	567,600	567,600	-	411,798	979,397.66
2731 BK 000 000 11102731BK000000	612412	Salary - Substitute Drivers Special Education	20,805	58,457	75,000	75,000	75,000	-	-	75,000.00
		Special Needs Transportation - Monitoring Svcs								
2732 BK 000 000 11102732BK000000	611521	Salary - Aides Special Education Buses	1,473,511	1,700,889	1,813,417	1,267,526	1,267,526	-	697,972	1,965,497.53
2732 BK 000 000 11102732BK000000	612413	Salary - Stubstitute Aides Special Education B	52,428	61,640	55,000	55,000	55,000	-	-	55,000.00
		Special Needs Transportation - Vehicle Svcs								
2733 BK 000 000 11102733BK000000	611721	Salary - Mechanics	79,076	71,071	-	-	-	-	-	-
2733 BK 000 000 11102733BK000000	633916	Special Ed Licenses/Registrations	-	-	1,000	1,000	1,000	-	-	1,000.00
2733 BK 000 000 11102733BK000000	643003	Special Ed Tire Repair	2,142	4,074	3,000	4,000	4,000	-	-	4,000.00
2733 BK 000 000 11102733BK000000	643011	Sp Ed C/S Gen Maint Repairs	45,211	73,117	60,000	60,000	60,000	-	-	60,000.00
2733 BK 000 000 11102733BK000000	643012	Sp Ed C/S Accident Repairs	5,236	502	20,000	20,000	20,000	-	-	20,000.00
2733 BK 000 000 11102733BK000000	643027	Sp Ed C/S GPS	-	-	2,700	2,700	2,700	-	-	2,700.00
2733 BK 000 000 11102733BK000000	644211	Rental Vehicles	31,920	55,955	55,000	55,000	55,000	-	-	55,000.00
2733 BK 000 000 11102733BK000000	652311	Sp Ed Fleet Ins	-	74,000	-	-	-	-	-	-
2733 BK 000 000 11102733BK000000	661077	Supplies Parts Special Education Buses	112,536	137,868	135,000	145,000	145,000	-	-	145,000.00
2733 BK 000 000 11102733BK000000	661092	Supplies Limestone - Bus Turnarounds Sp Ed	-	-	1,350	2,000	2,000	-	-	2,000.00
2733 BK 000 000 11102733BK000000	661121	Supplies Sp Ed - Bus Cameras	-	-	8,000	10,000	10,000	-	-	10,000.00
2733 BK 000 000 11102733BK000000	661171	Supplies Sp Ed - Tires and Tubes	13,079	19,183	19,000	19,000	19,000	-	-	19,000.00
2733 BK 000 000 11102733BK000000	661173	Supplies Sp Ed - Radio Repair	-	285	900	2,000	2,000	-	-	2,000.00
2733 BK 000 000 11102733BK000000	661174	Supplies Sp Ed - Radio Purchases	-	178	4,000	10,000	10,000	-	-	10,000.00
2733 BK 000 000 11102733BK000000	661175	Supplies Lubes - Special Education Transport	-	-	15,000	15,000	15,000	-	-	15,000.00
2733 BK 000 000 11102733BK000000	662611	Supplies Fuel - SpEd Transportation	312,858	21,063	200,000	200,000	200,000	-	-	200,000.00
2733 BK 000 000 11102733BK000000	673221	Replacement Buses-Special Education	-	-	500,000	735,000	735,000	1,000,000	-	1,735,000.00

CALCASIEU PARISH SCHOOL BOARD
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DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025

					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
						Personnel Services								
2830	BK	000	000	11102830BK000000	633521	Medical Exams	18,152	13,398	32,000	50,000	50,000	-	-	50,000.00
2830	BK	000	000	11102830BK000000	633525	Drug Testing	16,834	28,405	35,000	35,000	35,000	-	-	35,000.00
						Debt Service								
5100	BK	000	000	11105100BK000000	634021	Debt Service Pay Agent Fees	227	-	-	-	-	-	-	-
	BK			BK		**Total Transportation**	$ 14,158,900	$ 19,090,450	$ 19,166,113	$ 17,118,037	$ 17,275,230	$ 6,232	$ 3,360,251	$ 20,641,713
						Maintenance								
						Other Pupil Support Services								
						Administrative Services								
2324	BL	000	000	11102324BL000000	658211	Travel - Assoc Superintendent	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	$ -	$ -	$ 1,000
2324	BL	000	000	11102324BL000000	673001	Office Equipment - Assoc Super	-	6,781	-	-	-	-	-	-
2324	BL	000	000	11102324BL000000	681011	Dues and Membership Fees	-	1,465	1,200	1,200	1,200	-	-	1,200.00
						School Admin								
						Distributiong Svcs								
2530	BL	000	000	11102530BL000000	659012	P/S Warehouse	147	-	-	-	-	-	-	-
						Supervision Services								
2610	BL	000	000	11102610BL000000	611411	Salary - Clerical	84,029	111,703	125,389	103,300	103,300	-	23,162	126,462.00
2610	BL	000	000	11102610BL000000	611132	Salary - Maintenance Planner	97,482	102,132	102,477	95,452	95,452	-	9,185	104,637.00
						Operation and Maintenance of Buildings								
2620	BL	000	000	11102620BL000000	611631	Salary - Custodians	6,063,002	6,653,695	6,386,780	5,415,427	5,371,978	(7,000)	1,500,362	6,865,340.38
2620	BL	000	000	11102620BL000000	611632	Salary - Janitor Substitutes	25,740	8,362	5,942	-	-	-	5,280	5,280.00
2620	BL	000	000	11102620BL000000	611634	Building Facilities Use Custodian Payroll	240	-	-	-	-	-	-	-
2620	BL	000	000	11102620BL000000	611712	Salary - Maintenance Employees	1,816,638	1,987,179	1,844,707	1,505,184	1,505,184	-	611,507	2,116,691.50
2620	BL	000	000	11102620BL000000	633411	Engineering/Architect Fees	-	-	6,498	6,498	65,992	-	-	65,992.00
2620	BL	000	000	11102620BL000000	633419	ADA Compliance	-	-	75,000	75,000	75,000	-	-	75,000.00
2620	BL	000	000	11102620BL000000	642111	Cont Services Trash Collection/Disposal Servi	560,545	596,179	300,000	300,000	300,000	-	-	300,000.00
2620	BL	000	000	11102620BL000000	642300	C/S Maintenance	83,726	82,512	83,400	79,230	79,230	-	-	79,230.00
2620	BL	000	000	11102620BL000000	642301	Uniform and Water Services	35,783	28,991	57,000	54,150	54,150	-	-	54,150.00
2620	BL	000	000	11102620BL000000	643011	Contracted Services-Repair/Upkeep of Equipr	148,896	84,994	100,000	95,000	95,000	-	-	95,000.00
2620	BL	000	000	11102620BL000000	643012	Contracted Services-Repair/Upkeep of Bldg E	7,728	-	-	-	-	-	-	-
2620	BL	000	000	11102620BL000000	643013	Purch Svcs Cafeteria R/U	-	-	15,000	15,000	15,000	-	-	15,000.00
2620	BL	000	000	11102620BL000000	643016	Gas Testing and Inspection	-	-	5,000	5,000	5,000	-	-	5,000.00
2620	BL	000	000	11102620BL000000	643017	Asbestos Abatement	26,200	9,600	176,750	166,750	166,750	-	-	166,750.00
2620	BL	000	000	11102620BL000000	643021	Cont Services Air Conditioning	3,307,187	3,491,553	3,350,905	3,350,905	4,962,905	-	-	4,962,905.00
2620	BL	000	000	11102620BL000000	643022	Cont Services Elevator Repair	60,672	78,599	135,000	135,000	135,000	-	-	135,000.00
2620	BL	000	000	11102620BL000000	643024	Cont Services Pest Control	188,387	183,775	150,000	150,000	150,000	-	-	150,000.00
2620	BL	000	000	11102620BL000000	643025	Repair & Upkeep-Moving Buildings	-	-	315,000	300,000	300,000	-	-	300,000.00
2620	BL	000	000	11102620BL000000	643065	P/S Painting	9,490	78,813	157,000	157,000	157,000	-	-	157,000.00
2620	BL	000	000	11102620BL000000	643066	P/S Plumbing	1,380,383	1,763,870	950,000	950,000	950,000	-	-	950,000.00
2620	BL	000	000	11102620BL000000	643067	P/S Roofing	50,841	77,528	300,000	300,000	300,000	-	-	300,000.00
2620	BL	000	000	11102620BL000000	643068	C/S R/U Stadiums	12,976	19,584	-	-	-	-	-	-
2620	BL	000	000	11102620BL000000	643069	P/S Windows and Glass	37,150	72,686	30,000	30,000	30,000	-	-	30,000.00
2620	BL	000	000	11102620BL000000	643071	P/S Cabinets and Shelves	-	-	5,000	5,000	5,000	-	-	5,000.00
2620	BL	000	000	11102620BL000000	643072	P/S Doors and Hardware	23,782	80,407	50,000	50,000	52,164	-	-	52,164.00
2620	BL	000	000	11102620BL000000	643073	P/S Electrical	308,833	805,666	290,000	290,000	290,000	-	-	290,000.00
2620	BL	000	000	11102620BL000000	643074	P/S General Repairs	540,376	631,635	765,838	765,838	802,978	-	-	802,978.00
2620	BL	000	000	11102620BL000000	643075	P/S Clocks and PA's	60,661	45,807	40,000	40,000	40,000	-	-	40,000.00
2620	BL	000	000	11102620BL000000	643076	P/S Heaters and Boiler Repair	2,298	2,413	9,500	9,000	9,000	-	-	9,000.00
2620	BL	000	000	11102620BL000000	643081	P/S Waste Water	47,833	34,085	29,700	29,700	29,700	-	-	29,700.00
2620	BL	000	000	11102620BL000000	643083	P/S Appliance Repair	192,944	345,219	45,000	45,000	45,000	-	-	45,000.00
2620	BL	000	000	11102620BL000000	643084	P/S A/C Large Units	131,949	836,419	75,000	75,000	75,000	-	-	75,000.00
2620	BL	000	000	11102620BL000000	643085	P/S A/C Small	17,694	6,711	-	-	-	-	-	-

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND,BUDGET REVISION #2
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
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					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
2620	BL	000	000	11102620BL000000	643087	P/S Wiring	21,911	4,318	76,500	76,500	76,500	-	-	76,500.00
2620	BL	000	000	11102620BL000000	643097	P/S Lunchroom R/M	498,763	460,464	215,564	215,564	215,564	-	-	215,564.00
2620	BL	000	000	11102620BL000000	644111	Rent Temporary Classrooms	667	3,416	-	-	-	-	-	-
2620	BL	000	000	11102620BL000000	644212	P/S Rental of Copier	299	949	-	-	-	-	-	-
2620	BL	000	000	11102620BL000000	644221	P/S Other Rentals/Leases	16,725	21,113	-	-	-	-	-	-
2620	BL	000	000	11102620BL000000	652511	P/S Other Bond	-	100	-	-	-	-	-	-
2620	BL	000	000	11102620BL000000	653024	P/S Communication Online Subscriptions	30,237	33,260	12,000	9,000	9,000	-	-	9,000.00
2620	BL	000	000	11102620BL000000	653051	P/S Communications-Postage	110	32	500	500	500	-	-	500.00
2620	BL	000	000	11102620BL000000	658211	Travel	1,009	237	-	-	-	-	-	-
2620	BL	000	000	11102620BL000000	659011	Other P/S	-	100	-	-	-	-	-	-
2620	BL	000	000	11102620BL000000	659012	P/S Temp Help	25,577	32,477	-	-	-	7,000	-	7,000.00
2620	BL	000	000	11102620BL000000	661001	Supplies Office	12,148	12,075	14,942	14,942	14,942	-	-	14,942.00
2620	BL	000	000	11102620BL000000	661002	Supplies Tools	28,753	63,451	25,000	25,000	25,000	-	-	25,000.00
2620	BL	000	000	11102620BL000000	661061	Supplies Janitorial	924,890	1,106,175	616,152	616,152	616,152	-	-	616,152.00
2620	BL	000	000	11102620BL000000	661062	Supplies Summer Janitorial	(44,757)	22,183	20,000	20,000	20,000	-	-	20,000.00
2620	BL	000	000	11102620BL000000	661063	Supplies Facilities Maintenance	6,735	6,790	12,000	12,000	12,000	-	-	12,000.00
2620	BL	000	000	11102620BL000000	661065	Supplies for Repair & Upkeep-Paint	22,637	42,175	30,000	30,000	30,000	-	-	30,000.00
2620	BL	000	000	11102620BL000000	661066	Supplies for Repair & Upkeep-Plumbing	50,457	69,476	120,000	120,000	120,000	-	-	120,000.00
2620	BL	000	000	11102620BL000000	661067	Supplies for Repair & Upkeep-Roofs	3,377	7,259	2,000	2,000	2,000	-	-	2,000.00
2620	BL	000	000	11102620BL000000	661068	Supplies for Repair & Upkeep-Stadiums/Track	3,695	4,023	15,000	15,000	15,000	-	-	15,000.00
2620	BL	000	000	11102620BL000000	661069	Supplies for Repair & Upkeep-Windows & Gla	6,406	6,179	5,000	5,000	5,000	-	-	5,000.00
2620	BL	000	000	11102620BL000000	661071	Supplies for Repair & Upkeep-Cabinets & She	4,364	1,228	7,500	7,500	7,500	-	-	7,500.00
2620	BL	000	000	11102620BL000000	661072	Supplies for Repair & Upkeep-Doors & Hardw	213,099	214,221	102,000	102,000	102,000	-	-	102,000.00
2620	BL	000	000	11102620BL000000	661073	Supplies for Repair & Upkeep-Electrical Work	182,467	299,992	80,000	80,000	80,000	-	-	80,000.00
2620	BL	000	000	11102620BL000000	661074	Supplies for Repair & Upkeep-General Supplie	171,690	254,600	120,598	120,598	120,598	-	-	120,598.00
2620	BL	000	000	11102620BL000000	661075	Supplies for Repair Clocks, PA's & Radios	1,766	3,516	8,000	8,000	8,000	-	-	8,000.00
2620	BL	000	000	11102620BL000000	661077	Supplies Parts for Maintenance Equipment	36,236	79,712	35,000	35,000	35,000	-	-	35,000.00
2620	BL	000	000	11102620BL000000	661078	Supplies for Repair Heating & Boilers	-	643	2,000	2,000	2,000	-	-	2,000.00
2620	BL	000	000	11102620BL000000	661081	Supplies for Repair & Upkeep-Waste Water S	46,365	40,133	45,000	45,000	45,000	-	-	45,000.00
2620	BL	000	000	11102620BL000000	661083	Supplies for Repair Appliances/Electronics	20,415	17,262	10,000	10,000	10,000	-	-	10,000.00
2620	BL	000	000	11102620BL000000	661084	Supplies for Repair A/C Large Units	3,336	37	10,000	10,000	10,000	-	-	10,000.00
2620	BL	000	000	11102620BL000000	661085	Supplies for Repair/Replace A/C Window Unit:	273,925	345,751	200,000	200,000	200,000	-	-	200,000.00
2620	BL	000	000	11102620BL000000	661087	Supplies Wiring	3,058	1,570	10,000	10,000	10,000	-	-	10,000.00
2620	BL	000	000	11102620BL000000	661094	Supplies School Maintenance	197	-	-	-	-	-	-	-
2620	BL	000	000	11102620BL000000	661097	Supplies Lunchroom Maintenance	9,698	-	5,000	5,000	5,000	-	-	5,000.00
2620	BL	000	000	11102620BL000000	661102	Supplies Inventory Adjustments	12,903	43,014	-	-	-	-	-	-
2620	BL	000	000	11102620BL000000	661105	Supplies Maint Vehicle	-	-	13,500	13,500	13,500	-	-	13,500.00
2620	BL	000	000	11102620BL000000	661501	Supplies Maint Software	25,770	24,509	16,000	16,000	16,000	-	-	16,000.00
2620	BL	000	000	11102620BL000000	673001	School Maintenance Equipment	(3,375)	151,756	13,000	13,000	13,000	-	-	13,000.00
2620	BL	000	000	11102620BL000000	673172	Equipment A/C Units	-	63,812	-	-	-	-	-	-
2620	BL	000	000	11102620BL000000	673068	Equipment Stadiums	-	-	25,200	22,500	22,500	-	-	22,500.00
2620	BL	000	000	11102620BL000000	673111	Equipment/Maintenance	108,564	-	15,000	15,000	15,000	-	-	15,000.00
2620	BL	000	000	11102620BL000000	681011	Dues and Fees	1,805	-	1,350	1,350	1,350	-	-	1,350.00
						Care and Upkeep of Grounds								
2630	BL	000	000	11102630BL000000	642401	Grounds Upkeep Services-Lawn Care	189,677	330,785	242,600	75,000	121,199	-	-	121,199.00
2630	BL	000	000	11102630BL000000	643091	P/S Grounds Upkeep- Fencing	79,082	130,262	49,500	49,500	49,500	-	-	49,500.00
2630	BL	000	000	11102630BL000000	643095	R/M Grounds Services Other	226,144	427,743	370,180	370,180	370,180	-	-	370,180.00
2630	BL	000	000	11102630BL000000	661077	Parts	1,512	-	-	-	-	-	-	-
2630	BL	000	000	11102630BL000000	661091	Supplies for Upkeep of Grounds-Fencing	7,349	7,689	5,086	5,086	5,086	-	-	5,086.00
2630	BL	000	000	11102630BL000000	661092	Supplies for Upkeep of Grounds-Shell/Limestc	69,317	143,563	85,000	245,000	245,000	-	-	245,000.00
2630	BL	000	000	11102630BL000000	661093	Supplies for Upkeep of Grounds - Sitework	86,929	116,542	36,731	36,731	36,731	-	-	36,731.00
2630	BL	000	000	11102630BL000000	673111	Equipment	-	-	150,000	150,000	150,000	-	-	150,000.00
						Care and Upkeep of Equipment								

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND,BUDGET REVISION #2
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025

					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
2640	BL	000	000	11102640BL000000	643011	R/M Equipment	8,614	5,792	-	-	-	-	-	-
2640	BL	000	000	11102640BL000000	644211	Rental of Maint Copier	1,367	5,222	3,000	3,000	3,000	-	-	3,000.00
2640	BL	000	000	11102640BL000000	644221	Rental of Maintenance Equipment	8,644	12,960	4,500	4,500	4,500	-	-	4,500.00
2640	BL	000	000	11102640BL000000	661077	Supplies Parts for Eq	4,458	4,456	-	-	-	-	-	-
2640	BL	000	000	11102640BL000000	662611	Supplies Fuel	-	37	-	-	-	-	-	-
2640	BL	000	000	11102640BL000000	673111	Maintenance Equipment	-	35,531	-	-	-	-	-	-
						Vehicle Operation and Maintenance								
2650	BL	000	000	11102650BL000000	643011	Repair and Maintenance	23,038	10,298	-	-	-	-	-	-
2650	BL	000	000	11102650BL000000	661105	Supplies - Parts Maintenance	1,091	7,840	-	-	-	-	-	-
2650	BL	000	000	11102650BL000000	662611	Vehicle Fuel	203,676	269,153	130,000	130,000	130,000	-	-	130,000.00
2650	BL	000	000	11102650BL000000	673200	Equipment - Vehicles	11,796	225,472	250,000	250,000	250,000	-	-	250,000.00
						Safety Services								
2661	BL	000	000	11102661BL000000										
2661	BL	000	000	11102661BL000000	643025	Cont Services Fire Extinguishers	98,777	100,659	75,000	75,000	75,000	-	-	75,000.00
2661	BL	000	000	11102661BL000000	643076	P/S Fire Alarms	226,154	269,502	202,686	202,686	202,686	-	-	202,686.00
2661	BL	000	000	11102661BL000000	643078	P/S Inspections Pipeline/Boilers	953	1,179	1,000	1,000	1,000	-	-	1,000.00
2661	BL	000	000	11102661BL000000	643079	P/S Fire Marshall	98,590	128,334	100,000	100,000	100,000	-	-	100,000.00
2661	BL	000	000	11102661BL000000	643094	Other P/S-Safety	784	9,300	-	-	-	-	-	-
2661	BL	000	000	11102661BL000000	659015	Crossing Guards	477,954	476,320	300,000	300,000	300,000	-	-	300,000.00
2661	BL	000	000	11102661BL000000	661076	Supplies for Repair/Replace Fire Alarms	-	-	4,500	4,500	4,500	-	-	4,500.00
2661	BL	000	000	11102661BL000000	661079	Supplies for Fire Marshall Compliance	-	2,310	15,000	15,000	15,000	-	-	15,000.00
2661	BL	000	000	11102661BL000000	661114	Safety Supplies	-	2,622	-	-	-	-	-	-
2661	BL	000	000	11102661BL000000	681011	Dues and Fees	529	1,063	-	-	-	-	-	-
						Security Services								
2662	BL	000	000	11102662BL000000	633961	Contracted Security	86,030	82,658	-	-	-	-	-	-
2662	BL	000	000	11102662BL000000	643079	Security	8,746	6,422	10,000	10,000	10,000	-	-	10,000.00
2662	BL	000	000	11102662BL000000	643089	C/S Monitor Security Systems	165,221	164,416	227,585	227,585	227,585	-	-	227,585.00
2662	BL	000	000	11102662BL000000	661089	Supplies Security System	13,940	13,536	16,000	16,000	16,000	-	-	16,000.00
2662	BL	000	000	11102662BL000000	661501	Tech Supplies Security System	4,425	-	7,000	7,000	7,000	-	-	7,000.00
2662	BL	000	000	11102662BL000000	673113	Security Equipment	-	-	50,000	50,000	50,000	-	-	50,000.00
						Transportation Admin								
4200	BL	000	000	11104200BL000000	645131	Construction Services	34,226	-	16,400	16,400	16,400	-	-	16,400.00
						Architecture and Engineering Services								
4300	BL	000	000	11104300BL000000	633411	Engineering/Arch/Tech Services	-	-	3,000	3,000	3,000	-	-	3,000.00
4300	BL	000	000	11104300BL000000	633412	Engineering/Arch/Tech Services	-	-	10,000	10,000	10,000	-	-	10,000.00
4300	BL	000	000	11104300BL000000	633419	ADA Compliance Non-construction	-	423	10,000	10,000	10,000	-	-	10,000.00
						Building Acquisitions and Construction								
4500	BL	000	000	11104500BL000000	633419	ADA Compliance	-	-	150,000	150,000	150,000	-	-	150,000.00
4500	BL	000	000	11104500BL000000	645122	Construction Services	-	-	205,000	205,000	205,000	-	-	205,000.00
4500	BL	000	000	11104500BL000000	645123	Construction Services Architect	-	-	20,000	20,000	20,000	-	-	20,000.00
						Building Improvements Renovations								
4600	BL	000	000	11104600BL000000	645122	Construction Services	-	186,526	40,000	40,000	40,000	-	-	40,000.00
4600	BL	000	000	11104600BL000000	645123	Building Renovation Projects	-	-	300,000	300,000	300,025	-	-	300,025.00
4600	BL	000	000	11104600BL000000	645124	Const Serv - Archt/Engr	-	-	20,000	20,000	20,000	-	-	20,000.00
						16th Section Lands								
4700	BL	000	000	11104700BL000000	689014	Repairs Section 16 Lands	71,474	27,819	-	-	-	-	-	-
						Other Facilities Acq and Construction Svcs								
4900	BL	000	000	11104900BL000000	645122	Other Construction Services	-	-	90,000	90,000	90,000	-	-	90,000.00
						Debt Service Expenditures								
	BL			BL		**Total Maintenance**	$ 20,256,031	$ 24,872,805	$ 21,067,661	$ 19,670,908	$ 21,384,481	$ -	$ 2,149,497	$ 23,533,978
						Planning and Construction								
						Operation and Maintenance of Buildings								

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND,BUDGET REVISION #2
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2025

					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
2620	BM	000	000	11102620BM000000	643002	Indoor Air Quality (Mold)	$ 124,564	$ 230,808	$ -	$ -	$ -	$ -	$ -	$ -
2620	BM	000	000	11102620BM000000	643017	Asbestos Abatement Contracted	-	-	25,000	23,750	23,750	-	-	23,750.00
2620	BM	000	000	11102620BM000000	643018	Asbestos Abatement Inspection	-	61,065	6,000	6,000	6,000	-	-	6,000.00
2620	BM	000	000	11102620BM000000	645012	Asbestos Inspection	-	-	1,000	1,000	1,000	-	-	1,000.00
2620	BM	000	000	11102620BM000000	653051	Communications-Postage	2	6	225	225	225	-	-	225.00
						Facilities Acquisition and Construction								
4000	BM	000	000	11104000BM000000	643011	Gen Maintenance Services	305	-	5,000	4,000	4,000	-	-	4,000.00
4000	BM	000	000	11104000BM000000	644212	Rental of Copier	1,922	1,814	3,443	3,443	3,443	-	-	3,443.00
4000	BM	000	000	11104000BM000000	661001	Supplies Office	1,755	5,663	3,000	2,500	2,500	-	-	2,500.00
4000	BM	000	000	11104000BM000000	661501	Technology Supplies	-	-	1,500	1,500	1,500	-	-	1,500.00
4000	BM	000	000	11104000BM000000	664411	References	194	234	-	-	-	-	-	-
						Building Acquisitions and Construction								
4500	BM	000	000	11104500BM000000	611117	Salary - Coordinator of Construction	87,811	91,978	-	-	-	-	-	-
4500	BM	000	000	11104500BM000000	611411	Salary - Secretary	31,790	34,704	35,436	30,516	30,516	-	6,030	36,546.00
4500	BM	000	000	11104500BM000000	633411	Architect/Engineering Services	-	-	10,000	10,000	10,000	-	-	10,000.00
4500	BM	000	000	11104500BM000000	645122	Construction Services New Construction	-	15,696	-	-	-	-	-	-
4500	BM	000	000	11104500BM000000	658211	Travel	-	-	2,500	2,500	2,500	-	-	2,500.00
4500	BM	000	000	11104500BM000000	681011	Dues	-	-	1,000	1,000	1,000	-	-	1,000.00
						Building Improvements Renovations								
4600	BM	000	000	11104600BM000000	645123	Renovate and Remodel Constr Svcs	-	-	21,500	20,000	20,000	-	-	20,000.00
4600	BM	000	000	11104600BM000000	645124	Const Serv - Archt/Engr	-	-	1,000	1,000	1,000	-	-	1,000.00
						Other Construction Services								
	BM			BM		**Total Planning & Construction**	$ 248,343	$ 441,968	$ 116,604	$ 107,434	$ 107,434	$ -	$ 6,030	$ 113,464
						Debt Service								
5100	BN	000	000	11105100BN000000	683201	Debt Interest Expense	$ -	$ -	$ 618,746	$ -	$ -	$ -	$ -	$ -
5100	BN	000	000	11105100BN000000	683101	Principal Payments	-	-	1,295,000	-	-	-	-	-
	BN			BN		**Total Debt Service on GO Bonds**	$ -	$ -	$ 1,913,746	$ -	$ -	$ -	$ -	$ -
						Utilities								
						Operation and Maintenance of Plant								
2620	BP	000	000	11102620BP000000	641111	Water	$ 293,186	$ 288,714	$ 490,000	$ 490,000	$ 490,000	$ -	$ -	$ 490,000
2620	BP	000	000	11102620BP000000	641112	Sewage	200,973	212,833	400,000	400,000	400,000	-	-	400,000.00
2620	BP	000	000	11102620BP000000	653012	Utilities - Cable Expenses	2,082	2,452	2,800	2,800	2,800	-	-	2,800.00
2620	BP	000	000	11102620BP000000	653021	Telephone Charges	168,096	191,200	165,000	165,000	165,000	-	-	165,000.00
2620	BP	000	000	11102620BP000000	662111	Supplies Natural Gas	604,706	510,963	500,000	500,000	500,000	-	-	500,000.00
2620	BP	000	000	11102620BP000000	662211	Supplies Electricity	8,712,173	10,271,947	10,000,000	11,000,000	11,000,000	-	-	11,000,000.00
						Debt Service								
	BP			BP		**Total Utilities**	$ 9,981,216	$ 11,478,109	$ 11,557,800	$ 12,557,800	$ 12,557,800	$ -	$ -	$ 12,557,800
						Employee Benefits								
XXXX	BR	000	000	1110XXXXBR000000	611XXX	PIPS Salaries Grant Employees/Compass Re	$ -	$ 74,675	$ 15,000	$ 15,000	$ 15,000	$ -	$ -	$ 15,000
1100	BR	000	000	11101100BR000000	614011	Salary - Sabbatical Leave	2,168,634	1,639,184	951,088	1,177,735	1,177,735	-	-	1,177,734.74
1100	BR	000	000	11101100BR000000	621011	Employee Insurance Plans	18,072,939	20,429,945	24,000,000	24,000,000	24,000,000	-	-	24,000,000.00
1100	BR	000	000	11101100BR000000	622511	Medicare Taxation	2,681,443	2,857,515	2,965,713	2,577,226	2,577,226	-	579,952	3,157,177.32
1100	BR	000	000	11101100BR000000	623111	Teachers Retirement System	44,078,010	46,213,407	47,910,445	37,356,198	37,356,198	-	8,031,401	45,387,598.96
1100	BR	000	000	11101100BR000000	623114	Optional Retirement System	174,963	138,878	210,000	175,000	175,000	-	-	175,000.00
1100	BR	000	000	11101100BR000000	623311	School Employees Retirement	4,478,606	4,710,057	4,719,563	3,463,767	3,463,767	-	1,229,049	4,692,815.40
1100	BR	000	000	11101100BR000000	623117	Other Retirement	6,399	7,209	6,000	6,000	6,000	-	-	6,000.00
1100	BR	000	000	11101100BR000000	623911	LA State Employees Retirement	71,104	59,410	115,000	115,000	115,000	-	-	115,000.00
1100	BR	000	000	11101100BR000000	624011	Educational Reimbursement	6,345	5,124	50,000	50,000	50,000	-	-	50,000.00
1100	BR	000	000	11101100BR000000	625011	Unemployment Compensation	43,202	21,527	50,000	50,000	50,000	-	-	50,000.00
1100	BR	000	000	11101100BR000000	627011	Retiree Health/Life Insurance	8,471,943	9,028,248	11,500,000	11,500,000	11,500,000	-	-	11,500,000.00

CALCASIEU PARISH SCHOOL BOARD
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					Account	Description	2021-2022 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 PROPOSED BUDGET REVISION #3	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 PROPOSED BUDGET REVISION #1	ADJUSTMENTS AND TRANSFERS	SALARY AND BENEFITS ADJUSTMENTS	2024-2025 PROPOSED BUDGET REVISION #2
1100	BR	000	000	11101100BR000000	628111	Sick Leave Pay	656,651	407,181	650,000	650,000	650,000	-	-	650,000.00
1100	BR	000	000	11101100BR000000	628211	Severance Pay	250,316	202,349	250,000	250,000	250,000	-	-	250,000.00
1100	BR	000	000	11101100BR000000	626001	Workers' Compensation Benefit Payments	10,856	9,553	40,000	40,000	40,000	-	-	40,000.00
	BR			BR		**Total Employee Benefits**	$ 81,171,411	$ 85,804,262	$ 93,432,808	$ 81,425,925	$ 81,425,925	$ -	$ 9,840,401	$ 91,266,326
5200	BS	000	000	11105200BS000000	693211	**School Lunch Support**	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ -	$ -	$ 1,200,000
	BS			BS		**Total School Lunch Support**	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ -	$ -	$ 1,200,000
						Other Miscellaneous Grants								
2100	GA	000	000	11102100GA000000	633000	Other grants-expenses	$ 193,543	$ 114,235	$ -	$ -	$ -	$ -	$ -	$ -
2220	GA	000	000	11102220GA000000	689011	Comparability and Other	-	253,771	-	-	-	-	-	-
2231	GA	000	000	11102231GA000000	611931	Other Salaries/Suppl. McNeese Mentors/Gran	-	76,846	702,599	700,000	700,000	-	-	700,000.00
3100	00	000	000			School Lunch 1/2cent S/T portion	401,557	411,402	400,000	-	-	-	-	-
	GX			GX		**Total Other Misc Grants**	$ 595,100	$ 856,254	$ 1,102,599	$ 700,000	$ 700,000	$ -	$ -	$ 700,000
						Other Uses								
						Interfund Transactions								
5200	0	000	000	1110520000000000	693211	Transfers out	$ 8,444,687	$ 94,244	$ 600,060	$ 600,000	$ 600,000	$ -	$ -	$ 600,000
						Local Revenue Transfers Out								
5300	0	000	000	1110530000000000	694001	Charter Local Costs	17,511,224	20,275,753	18,934,592	19,411,679	19,411,679	298,896	-	19,710,575.00
						Total Other Uses	$ 25,955,911	$ 20,369,997	$ 19,534,652	$ 20,011,679	$ 20,011,679	$ 298,896	$ -	$ 20,310,575
						Grand Total Expenditures	**$ 355,104,968**	**$ 379,556,925**	**$ 404,414,332**	**$ 364,879,889**	**$ 367,202,297**	**$ 422,024**	**$ 51,944,444**	**$ 419,568,765**

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

ITEM 2A

To: Mr. Aaron Natali, Fiscal Mgmt. Committee
Dr. Jason VanMetre, Superintendent

From: Wayne Foster, Director of Internal Auditing

Date: March 27, 2025

Subject: School Audit Reports

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

Schools	Audit Scope
Bell City High School	June 1, 2022 – May 31, 2024
T. S. Cooley Elementary School	January 1, 2021 – May 31, 2024
LeBlanc Middle School	January 1, 2021 – May 31, 2024
Maplewood Middle School	January 1, 2021 – May 31, 2024
Sulphur High 9th Grade Campus	June 1, 2022 – May 31, 2024
R. W. Vincent Elementary School	January 1, 2019 – December 31, 2023
Vinton Elementary School	January 1, 2019 – December 31, 2023

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
Bell City High School
Summary of Cash Receipts, Disbursements and Transfers - All Funds
For Fiscal Year Beginning June 1, 2023, and Ending May 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$149,305.28	$26,804.06	$68,057.94	$5,802.46	$113,853.86
Instructional	$39,875.41	$19,805.77	$21,321.57	$3,792.70	$42,152.31
Athletics	$66,212.64	$96,122.31	$116,958.29	$9,274.30	$54,650.96
Fund Raisers	$1,589.23	$223,928.40	$143,488.65	($24,294.95)	$57,734.03
Boosters	$14,926.94	$12,757.00	$15,391.51	$874.80	$13,167.23
School Activites	$63,548.70	$53,082.50	$74,481.33	$4,550.69	$46,700.56
Grants	$0.00	$0.00	$0.00	$0.00	$0.00
Other	$3,231.41	$948.66	$0.00	$0.00	$4,180.07
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$338,689.61	$433,448.70	$439,699.29	$0.00	$332,439.02

Exhibit B
Bell City 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	$142,768.47	$34,598.91	$49,536.96	$21,474.86	$149,305.28
Instructional	$41,524.40	$20,752.06	$25,916.96	$3,515.91	$39,875.41
Athletics	$70,714.42	$110,367.28	$134,101.71	$19,232.65	$66,212.64
Fund Raisers	$851.72	$199,452.57	$127,422.32	($71,292.74)	$1,589.23
Boosters	$12,845.90	$6,613.00	$7,481.96	$2,950.00	$14,926.94
School Activities	$59,605.63	$46,799.71	$66,975.96	$24,119.32	$63,548.70
Grants	$0.00	$0.00	$0.00	$0.00	$0.00
Other	$3,222.34	$917.77	$908.70	$0.00	$3,231.41
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$331,532.88	$419,501.30	$412,344.57	$0.00	$338,689.61

Exhibit A
T.S. Cooley Elementary School
Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds
For the Fiscal Year Beginning June 1, 2023 and Ending May 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$51,653.48	$62,644.05	$56,539.68	($778.75)	$56,979.10
Instructional	$20,581.78	$7,595.92	$15,229.80	$10,432.26	$23,380.16
Athletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	($1,373.35)	$58,607.46	$19,792.62	($35,764.91)	$1,676.58
Boosters	$54,002.65	$28,788.01	$73,112.32	$19,509.16	$29,187.50
School Activities	$16,966.35	$21,132.00	$32,106.00	$6,602.24	$12,594.59
Grants	$1,661.47	$0.00	$286.36	$0.00	$1,375.11
Other	$132.11	$178.92	$295.10	$0.00	$15.93
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$143,624.49	$178,946.36	$197,361.88	($0.00)	$125,208.97

Exhibit B
T.S. Cooley Elementary
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	$51,730.30	$66,791.29	$78,204.61	$11,336.50	$51,653.48
Instructional	$13,801.87	$9,558.32	$12,879.50	$10,101.09	$20,581.78
Athletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	$597.37	$100,698.41	$35,462.36	($67,206.77)	($1,373.35) *
Boosters	$26,160.65	$24,547.20	$33,365.19	$36,659.99	$54,002.65
School Activities	$12,443.18	$26,370.92	$30,956.94	$9,109.19	$16,966.35
Grants	$2,391.32	$0.00	$729.85	$0.00	$1,661.47
Other	$15.34	$116.77	$0.00	$0.00	$132.11
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$107,140.03	$228,082.91	$191,598.45	($0.00)	$143,624.49

*Note: Negative balance for Fund Raisers resulted in items purchased to sell in the Holiday Shop.

Exhibit C
T.S. Cooley Elementary
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	$40,387.31	$56,007.79	$68,299.88	$23,635.08	$51,730.30
Instructional	$13,282.58	$6,427.92	$13,658.94	$7,750.31	$13,801.87
Athletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	$4,306.86	$100,763.82	$37,523.81	($66,949.50)	$597.37
Boosters	$2,258.91	$6,021.81	$14,367.12	$32,247.05	$26,160.65
School Activities	$14,341.50	$17,603.54	$22,768.28	$3,266.42	$12,443.18
Grants	$3,936.65	$0.00	$1,545.33	$0.00	$2,391.32
Other	$188.50	$26.20	$250.00	$50.64	$15.34
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$78,702.31	$186,851.08	$158,413.36	($0.00)	$107,140.03

Exhibit D
T.S. Cooley Elementary
Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds
For the Fiscal Year Beginning June 1, 2020 and Ending May 31, 2021

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$71,340.67	$35,719.41	$76,383.40	$9,710.63	$40,387.31
Instructional	$13,949.98	$7,356.59	$9,813.99	$1,790.00	$13,282.58
Athletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	$2,821.10	$44,155.38	$28,539.49	($14,130.13)	$4,306.86
Boosters	$17,159.55	$4,337.54	$21,867.68	$2,629.50	$2,258.91
School Activities	$16,544.31	$550.00	$2,752.81	($0.00)	$14,341.50
Grants	$0.00	$4,728.67	$792.02	$0.00	$3,936.65
Other	$127.84	$60.66	$0.00	$0.00	$188.50
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$121,943.45	$96,908.25	$140,149.39	($0.00)	$78,702.31

Exhibit A
LeBlanc Middle School
Summary of Cash Receipts, Disbursements and Transfers - All Funds
For Fiscal Year Beginning June 1, 2023, and Ending May 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administratie	$9,846.60	$28,686.54	$17,804.57	($954.90)	$19,773.67
Instructional	$14,289.71	$10,045.00	$10,487.70	$2,700.74	$16,547.75
Athletics	$14,561.24	$25,132.90	$29,689.85	$2,118.75	$12,123.04
Fund Raisers	$1,735.78	$44,475.82	$27,784.48	($14,705.38)	$3,721.74
Boosters	$321.01	$0.00	$0.00	$0.00	$321.01
School Activities	$41,967.18	$81,373.24	$87,097.03	$12,447.12	$48,690.51
Grants	$9,800.00	$2,581.75	$8,861.12	($1,760.50)	$1,760.13
Other	$3,895.16	$6,083.00	$3,282.88	$154.17	$6,849.45
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$96,416.68	$198,378.25	$185,007.63	($0.00)	$109,787.30

Exhibit B
LeBlanc 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	Activity Fund Transfers	Ending Balance
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$2,594.32	$24,245.88	$15,963.39	($1,030.21)	$9,846.60
Instructional	$16,728.33	$9,442.00	$11,933.63	$53.01	$14,289.71
Athletics	$14,241.50	$17,674.50	$17,372.76	$18.00	$14,561.24
Fund Raisers	$0.00	$22,491.00	$11,786.10	($8,969.12)	$1,735.78
Boosters	$503.51	$0.00	$182.50	$0.00	$321.01
School Activities	$46,611.32	$57,736.74	$73,275.57	$10,894.69	$41,967.18
Grants	$0.00	$11,000.00	$0.00	($1,200.00)	$9,800.00
Other	$1,282.81	$6,956.02	$4,577.30	$233.63	$3,895.16
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$81,961.79	$149,546.14	$135,091.25	($0.00)	$96,416.68

Exhibit C
LeBlanc 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	Activity Fund Transfers	Ending Balance
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$10,730.29	$12,790.71	($21,921.68)	$995.00	$2,594.32
Instructional	$13,584.67	$12,541.26	($11,128.52)	$1,730.92	$16,728.33
Athletics	$15,796.16	$5,619.35	($8,503.08)	$1,329.07	$14,241.50
Fund Raisers	$0.00	$5,038.00	($1,381.07)	($3,656.93)	$0.00
Boosters	$1,212.35	$0.00	($708.84)	$0.00	$503.51
School Activities	$36,279.28	$49,317.69	($47,729.90)	$8,744.25	$46,611.32
Grants	$0.00	$0.00	$0.00	$0.00	$0.00
Other	$8,462.40	$6,371.39	($4,408.67)	($9,142.31)	$1,282.81
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$86,065.15	$91,678.40	($95,781.76)	$0.00	$81,961.79

Exhibit D
LeBlanc 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	Activity Fund Transfers	Ending Balance
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$13,350.63	$15,637.18	($16,391.02)	($1,866.50)	$10,730.29
Instructional	$11,787.09	$7,750.00	($6,270.55)	$318.13	$13,584.67
Athletics	$16,683.86	$70.00	($987.26)	$29.56	$15,796.16
Fund Raisers	$398.18	$864.00	($273.79)	($988.39)	$0.00
Boosters	$0.00	$212.35	$0.00	$1,000.00	$1,212.35
School Activities	$23,348.28	$42,408.90	($30,985.10)	$1,507.20	$36,279.28
Grants	$0.00	$0.00	$0.00	$0.00	$0.00
Other	$6,306.23	$5,476.97	($3,320.80)	$0.00	$8,462.40
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$71,874.27	$72,419.40	($58,228.52)	($0.00)	$86,065.15

Exhibit A
Maplewood Middle School
Summary of Cash Receipts, Disbursements and Transfers - All Funds
For Fiscal Year Beginning June 1, 2023, and Ending May 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$81,104.42	$22,824.27	$35,928.52	$10,528.15	$78,528.32
Instructional	$67,880.78	$60,546.49	$49,281.47	$3,037.30	$82,183.10
Athletics	$32,335.12	$32,210.70	$50,256.79	$15,884.65	$30,173.68
Fund Raisers	($910.00)	$88,899.40	$41,857.86	($46,131.54)	$0.00
Boosters	$1,274.89	$0.00	$0.00	($1,272.05)	$2.84
School Activities	$37,133.97	$48,770.85	$76,833.09	$16,965.76	$26,037.49
Grants	$7.93	$0.00	$0.00	$0.00	$7.93
Other	$4,178.32	$411.26	$1,727.73	$987.73	$3,849.58
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$223,005.43	$253,662.97	$255,885.46	$0.00	$220,782.94

Exhibit B
Maplewood 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
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$75,026.23	$13,464.65	$19,271.47	$11,885.01	$81,104.42
Instructional	$68,921.57	$52,562.96	$55,926.82	$2,323.07	$67,880.78
Athletics	$13,451.71	$24,498.01	$19,111.01	$13,496.41	$32,335.12
Fund Raisers	$0.00	$84,002.28	$42,314.31	($42,597.97)	($910.00) *
Boosters	$1,274.89	$0.00	$0.00	$0.00	$1,274.89
School Activities	$33,029.52	$33,914.47	$41,665.01	$11,854.99	$37,133.97
Grants	$7.93	$0.00	$0.00	$0.00	$7.93
Other	$4,617.24	$366.08	$3,843.49	$3,038.49	$4,178.32
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$196,329.09	$208,808.45	$182,132.11	$0.00	$223,005.43

*Lanyards purchased for the 2023 - 2024 school year.

Exhibit C
Maplewood 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
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$65,989.56	$12,294.08	$15,772.86	$12,515.45	$75,026.23
Instructional	$52,507.02	$37,118.76	$32,648.12	$11,943.91	$68,921.57
Athletics	$4,488.83	$23,658.95	$22,996.71	$8,300.64	$13,451.71
Fund Raisers	($1,404.78)	$84,321.96	$39,857.71	($43,059.47)	$0.00
Boosters	$1,269.89	$5.00	$0.00	$0.00	$1,274.89
School Activities	$32,354.01	$36,033.25	$43,825.21	$8,467.47	$33,029.52
Grants	$7.93	$0.00	$0.00	$0.00	$7.93
Other	$5,852.95	$435.27	$3,502.98	$1,832.00	$4,617.24
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$161,065.41	$193,867.27	$158,603.59	$0.00	$196,329.09

Exhibit D
Maplewood 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
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$74,288.38	$13,686.01	$32,108.86	$10,124.03	$65,989.56
Instructional	$53,028.01	$25,076.61	$26,250.54	$652.94	$52,507.02
Athletics	$6,194.88	$801.10	$2,623.15	$116.00	$4,488.83
Fund Raisers	$5,503.32	$25,152.50	$19,071.41	($12,989.19)	($1,404.78) *
Boosters	$1,269.89	$0.00	$0.00	$0.00	$1,269.89
School Activities	$40,257.20	$26,315.87	$36,315.28	$2,096.22	$32,354.01
Grants	$7.93	$0.00	$0.00	$0.00	$7.93
Other	$5,592.36	$260.59	$0.00	$0.00	$5,852.95
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$186,141.97	$91,292.68	$116,369.24	$0.00	$161,065.41

* PE Uniforms purchased prior to Covid shut down. Uniforms sold the next school year.

Exhibit A
Sulphur High School 9th Grade Campus
Summary of Cash Receipts, Disbursements and Transfers - All Funds
For Fiscal Year Beginning June 1, 2023, and Ending May 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	$0.00	$0.00	$(0.00)	$0.00	$0.00
Administraive	$81,134.37	$42,386.78	$(47,243.44)	$12,484.64	$88,762.35
Instructional	$59,323.48	$42,019.84	$(67,304.31)	$17,466.41	$51,505.42
Athletics	$5,943.03	$4,845.00	$(3,815.18)	$0.00	$6,972.85
Fund Raisers	($612.00)	$49,018.50	$(17,567.45)	($30,839.05)	$0.00
Boosters	$9,660.30	$5,367.33	$(9,879.28)	$0.00	$5,148.35
School Activities	$6,579.67	$9,043.00	$(12,668.21)	$888.00	$3,842.46
Grants	$0.00	$3,600.00	$(3,600.00)	$0.00	$0.00
Other	$11,820.20	$1,717.81	$(2,614.86)	$0.00	$10,923.15
Investments	$0.00	$0.00	$(0.00)	$0.00	$0.00
Totals	$173,849.05	$157,998.26	$164,692.73	$0.00	$167,154.58

Exhibit B
Sulphur High School 9th Grade Campus
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
Administraive	$83,522.28	$24,907.08	$39,030.30	$11,735.31	$81,134.37
Instructional	$45,710.57	$41,643.02	$40,475.77	$12,445.66	$59,323.48
Athletics	$7,964.51	$1,811.81	$4,423.74	$590.45	$5,943.03
Fund Raisers	$0.00	$58,510.00	$33,693.98	($25,428.02)	($612.00) *
Boosters	$10,596.01	$5,410.70	$6,346.41	$0.00	$9,660.30
School Activities	$10,738.91	$8,529.00	$13,344.84	$656.60	$6,579.67
Grants	$0.00	$0.00	$0.00	$0.00	$0.00
Other	$11,320.20	$1,851.59	$1,351.59	$0.00	$11,820.20
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$169,852.48	$142,663.20	$138,666.63	$0.00	$173,849.05

*PE Gym Suits purchased; sales will resume in the next school year.

Exhibit A
R W Vincent Elementary School
Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds
For the Period Beginning June 1, 2023 and Ending December 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	$35,436.61	$21,683.97	$9,316.07	($680.00)	$47,124.51
Instructional	$9,529.32	$8,537.00	$3,849.02	$2,665.14	$16,882.44
Athletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	$1,270.44	$6,237.72	$2,772.08	($3,476.64)	$1,259.44
Boosters	$159.66	$0.00	$0.00	$0.00	$159.66
School Activities	$16,488.25	$13,294.18	$8,971.36	$1,491.50	$22,302.57
Grants	$227.80	$1,500.00	$0.00	$0.00	$1,727.80
Other	$1,367.07	$78.72	$108.88	$0.00	$1,336.91
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$64,479.15	$51,331.59	$25,017.41	$0.00	$90,793.33

Exhibit B
R W Vincent Elementary 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	$42,505.62	$15,266.83	$22,015.84	($320.00)	$35,436.61
Instructional	$8,658.08	$8,880.12	$9,648.69	$1,639.81	$9,529.32
Athletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	$1,512.02	$18,063.49	$10,834.49	($7,470.58)	$1,270.44
Boosters	$1,919.35	$485.00	$2,244.69	$0.00	$159.66
School Activities	$5,800.84	$22,245.79	$17,709.15	$6,150.77	$16,488.25
Grants	$1,688.84	$0.00	$1,461.04	$0.00	$227.80
Other	$1,192.46	$174.61	$0.00	$0.00	$1,367.07
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$63,277.21	$65,115.84	$63,913.90	($0.00)	$64,479.15

Exhibit C
R W Vincent Elementary 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	$44,037.95	$15,486.14	$19,997.22	$2,978.75	$42,505.62
Instructional	$9,434.98	$9,118.40	$11,675.23	$1,779.93	$8,658.08
Athletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	$2,151.91	$16,920.43	$8,373.63	($9,186.69)	$1,512.02
Boosters	$1,364.98	$3,266.00	$2,711.63	$0.00	$1,919.35
School Activities	$3,533.92	$9,720.01	$11,881.10	$4,428.01	$5,800.84
Grants	$0.00	$4,000.00	$2,311.16	$0.00	$1,688.84
Other	$1,156.39	$128.81	$92.74	$0.00	$1,192.46
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$61,680.13	$58,639.79	$57,042.71	$0.00	$63,277.21

Exhibit D
R W Vincent Elementary School
Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds
For the Fiscal Year Beginning June 1, 2020 and Ending May 31, 2021

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$41,952.54	$9,510.92	$13,105.71	$5,680.20	$44,037.95
Instructional	$10,214.27	$7,046.30	$9,350.59	$1,525.00	$9,434.98
Athletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	$8,922.08	$7,758.51	$6,353.58	($8,175.10)	$2,151.91
Boosters	$16.87	$1,585.50	$366.87	$129.48	$1,364.98
School Activities	$7,179.08	$222.51	$4,837.57	$969.90	$3,533.92
Grants	$0.00	$2,000.00	$2,000.00	$0.00	$0.00
Other	$1,493.52	$1,308.00	$1,515.65	($129.48)	$1,156.39
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$69,778.36	$29,431.74	$37,529.97	$0.00	$61,680.13

Exhibit E
R W Vincent Elementary School
Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds
For the Fiscal Year Beginning June 1, 2019 and Ending May 31, 2020

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$36,212.43	$10,838.74	$8,249.91	$3,151.28	$41,952.54
Instructional	$5,884.62	$11,345.50	$7,316.95	$301.10	$10,214.27
Atletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	$10,599.92	$24,709.79	$14,615.91	($11,771.72)	$8,922.08
Boosters	$16.87	$0.00	$0.00	$0.00	$16.87
School Activities	$2,659.55	$11,711.18	$15,510.99	$8,319.34	$7,179.08
Grants	$0.00	$0.00	$0.00	$0.00	$0.00
Other	$1,101.43	$476.61	$84.52	$0.00	$1,493.52
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$56,474.82	$59,081.82	$45,778.28	$0.00	$69,778.36

Exhibit F
R W Vincent Elementary School
Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds
For the Fiscal Year Beginning June 1, 2018 and Ending May 31, 2019

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$37,164.47	$5,035.31	$7,653.04	$1,665.69	$36,212.43
Instructional	$5,968.77	$12,630.35	$14,809.75	$2,095.25	$5,884.62
Athletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	$5,807.88	$31,591.72	$20,753.23	($6,046.45)	$10,599.92
Boosters	$16.87	$0.00	$0.00	$0.00	$16.87
School Activities	$3,591.69	$16,913.47	$20,141.12	$2,295.51	$2,659.55
Grants	$0.00	$0.00	$0.00	$0.00	$0.00
Other	$1,043.27	$362.66	$294.50	($10.00)	$1,101.43
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$53,592.95	$66,533.51	$63,651.64	($0.00)	$56,474.82

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

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$49,087.64	$7,130.84	$9,113.83	$0.00	$47,104.65
Instructional	$25,565.79	$13,066.04	$8,111.22	$0.00	$30,520.61
Athletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	$27,430.79	$34,195.87	$14,377.43	$0.00	$47,249.23
Boosters	$3,525.00	$0.00	$0.00	$0.00	$3,525.00
School Activities	$36,740.96	$11,746.41	$6,670.86	$2,000.00	$43,816.51
Grants	$5,668.08	$2,000.00	$0.00	($2,000.00)	$5,668.08
Other	$1,200.05	$282.59	$75.64	$0.00	$1,407.00
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$149,218.31	$68,421.75	$38,348.98	$0.00	$179,291.08

Exhibit B
Vinton 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
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$30,011.23	$2,855.68	$17,147.69	$33,368.42	$49,087.64
Instructional	$26,900.67	$14,160.82	$14,925.82	($569.88)	$25,565.79
Athletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	$48,589.51	$45,130.66	$22,402.52	($43,886.86)	$27,430.79
Boosters	$3,525.00	$0.00	$0.00	$0.00	$3,525.00
School Activities	$14,763.93	$46,450.54	$35,723.88	$11,250.37	$36,740.96
Grants	$4,900.75	$1,000.00	$232.67	$0.00	$5,668.08
Other	$643.00	$738.45	$19.35	($162.05)	$1,200.05
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$129,334.09	$110,336.15	$90,451.93	$0.00	$149,218.31

Exhibit C
Vinton 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	$42,870.39	$1,529.21	$(15,683.18)	$1,294.81	$30,011.23
Instructional	$23,982.19	$14,643.43	$(11,811.95)	$87.00	$26,900.67
Athletics	$0.00	$0.00	$(0.00)	$0.00	$0.00
Fund Raisers	$24,014.28	$45,889.28	$(21,152.00)	($162.05)	$48,589.51
Boosters	$1,700.00	$2,025.00	$(200.00)	$0.00	$3,525.00
School Activities	$10,914.03	$23,276.25	$(18,044.54)	($1,381.81)	$14,763.93
Grants	$5,101.75	$0.00	$(201.00)	$0.00	$4,900.75
Other	$1,148.65	$2,223.83	$(2,891.53)	$162.05	$643.00
Investments	$0.00	$0.00	$(0.00)	$0.00	$0.00
Totals	$109,731.29	$89,587.00	$(69,984.20)	$0.00	$129,334.09

Exhibit D
Vinton 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 Activty Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$25,271.55	$9,881.63	$13,270.58	$20,987.79	$42,870.39
Instructional	$22,425.92	$10,559.85	$8,598.58	-$405.00	$23,982.19
Athletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	$30,375.28	$30,265.21	$15,328.42	-$21,297.79	$24,014.28
Boosters	$0.00	$1,700.00	$0.00	$0.00	$1,700.00
School Activities	$13,042.53	$521.63	$3,055.13	$405.00	$10,914.03
Grants	$5,627.05	$0.00	$525.30	$0.00	$5,101.75
Other	$805.15	$33.50	$0.00	$310.00	$1,148.65
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$97,547.48	$52,961.82	$40,778.01	$0.00	$109,731.29

Exhibit E
Vinton 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	$64,496.65	$1,871.82	$(41,051.92)	($45.00)	$25,271.55
Instructional	$17,502.38	$14,216.30	$(9,142.76)	($150.00)	$22,425.92
Athletics	$0.00	$0.00	$(0.00)	$0.00	$0.00
Fund Raisers	$2,627.76	$56,620.77	$(27,873.25)	($1,000.00)	$30,375.28
Boosters	$0.00	$0.00	$(0.00)	$0.00	$0.00
School Activities	$14,822.73	$10,812.05	$(12,787.25)	$195.00	$13,042.53
Grants	$5,237.05	$0.00	$(610.00)	$1,000.00	$5,627.05
Other	$300.00	$848.20	$(343.05)	$0.00	$805.15
Investments	$0.00	$0.00	$(0.00)	$0.00	$0.00
	$104,986.57	$84,369.14	$91,808.23	$0.00	$97,547.48

Exhibit F
Vinton 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	$57,533.67	$104,829.19	$113,255.12	$15,388.91	$64,496.65
Instructional	$17,134.86	$15,215.86	$18,988.04	$4,139.70	$17,502.38
Athletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	$3,079.22	$69,997.62	$47,992.36	-$22,456.72	$2,627.76
Boosters	$364.83	$0.00	$0.00	-$364.83	$0.00
School Activities	$13,848.15	$9,870.76	$12,075.79	$3,179.61	$14,822.73
Grants	$5,258.32	$1,000.00	$1,021.27	$0.00	$5,237.05
Other	$1,473.68	$824.87	$2,111.88	$113.33	$300.00
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$98,692.73	$201,738.30	$195,444.46	$0.00	$104,986.57

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

ITEM 2B

To: Chairman Aaron Natali, Fiscal Mgmt. Committee
Dr. Jason VanMetre, Superintendent

From: Wayne Foster, Director of Internal Auditing

Date: March 27, 2025

Subject: School Audit Report Significant Deficiencies

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

School	Fiscal Year
Sulphur High School	June 1, 2021 – May 31, 2024
MJ Kaufman Elementary School	January 1, 2020 – May 31, 2024

The noted deficiencies resulted in the school receiving exceptions with an audit grade of 'Significant.' A significant exception, as defined by the Index to Individual Finding Ratings, is as follows:

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

The following exceptions were noted:

Sulphur High School

1. Per review of the Summer School account, it was noted that $5,800 was not deposited into the school's checking account. The receipt book entries dated 5/29/2023 ranging from numbers 6555072 to 6555090 could not be traced to a Daily Class Receipt Record form.

School Response – *The noted finding was provided to the Legislative Auditor's office, Calcasieu Parish Sheriff's Office, and the District Attorney's office. Internal Auditing verified that the employee properly receipted the funds into a receipt book. Also, she stated that the funds were dropped into the locked compartment located in the bookkeeper's office. There is no record of the funds being entered into the school accounting system or deposited into the school checking account. Upon further inquiry, it was noted that multiple employees maintained a key to the compartment. A list of the employee names*

who had access to the compartment has also been provided to the Sheriff's office for further investigation.

2. Per review of the ProStart activities for the 22-23 and 23-24 school years, it was noted that there were 18 instances in which alcohol was purchased with school funds.

School Response – *The Principal and the Director of Career & Technical Education were notified of the issue on September 5, 2024.*

The Principal stated that substitute ingredients will be the only option for recipes going forward.

The Director of Career & Technical Education stated the following: "The ProStart Culinary Program follows a nationally recognized curriculum designed to prepare students for careers in the culinary and hospitality industries. As part of this curriculum, students are introduced to industry-standard techniques, including the use of original ingredients in certain recipes, such as desserts that traditionally call for alcohol to enhance flavor and authenticity. While the use of these ingredients aligns with professional culinary practices, we recognize the need to adhere to district financial policies. Following the internal audit findings and subsequent notifications, adjustments have been implemented to ensure compliance. Effective immediately, all recipes have been modified to use substitute ingredients that maintain the integrity and educational intent of the dish without the inclusion of alcohol. These changes ensure that students continue to receive high-quality culinary training while fully complying with district guidelines. We remain committed to providing our students with rigorous, industry-relevant instruction while upholding financial accountability."

Note: CPSB District Policies File GAMD. **ALCOHOL/DRUG FREE WORKPLACE**
No employee shall manufacture, distribute, dispense, possess or use on or in the workplace any alcohol, narcotic drug, hallucinogenic drug, amphetamine, barbiturate, marijuana or any other controlled substance as defined in Schedules I through V of Section 202 of the Federal Controlled Substances Act and subsequent regulations.
"Workplace" shall be defined as the site for the performance of work done in connection with any activity under the auspices of the Calcasieu Parish School Board. Such definition includes any school building or other school premises; any school owned vehicle or any other school-approved vehicle used to transport students to and from school or school activities; off-school property during any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the School Board.

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

MJ Kaufman Elementary School

Per review of the school's fundraisers, the following items were noted:

a. $535.50 in funds receipted by various faculty and staff members in the CPSB receipt books was not deposited.
b. On seven (7) occasions, fundraisers were not approved.
b. Fundraiser profit reports were not completed for fundraisers.
c. On two (2) occasions, fundraisers were not run through a 4000-fundraiser account.
d. On one (1) occasion, the fundraiser expense was paid from an account other than the fundraiser account.
e. The 2022-2023 T-shirt fundraiser was short $1,430.00 based on product purchased. There was no documentation on file indicating inventory remaining on hand at the end of the year.
f. The 2023-2024 T shirt fundraiser was short $1,504.00 based on product purchased. There was no documentation on file indicating inventory remaining on hand at the end of the year.
g. The 2021-2022 #1 Fund Raising brochure fundraiser was short $1,597.00 based on review of order forms on file with the school's financial records and additional supporting documentation.
h. The 2022-2023 Club's Choice brochure fundraiser was short $834.00 based on review of order forms on file with the school's financial records and additional supporting documentation.
i. The 2023-2024 Mega dough fall fundraiser was short $2,247.00 based on review of order forms on file with the school's financial records and additional supporting documentation.

School Response – *The noted finding was provided to the Legislative Auditor's office, Calcasieu Parish Sheriff's Office, and the District Attorney's office. Also, the Board was notified in Executive Session.*

Note: The audit was expanded as a result of the initial finding noted above. The additional testing shows a total loss from fall fundraisers approximating $9,342.33 from 2019 to present. Also, T-shirt fundraisers show a total loss approximating $2,934.00 for 2022-2024; however, an inventory was not maintained for unsold t-shirts.

Exhibit A
Sulphur High School
Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds
For the Fiscal Year Beginning June 1, 2023 and Ending May 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Activity Fund Transfers	Ending Balance
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$123,216.00	$136,730.97	$120,517.55	$19,505.96	$158,935.38
Instructional	$308,729.06	$280,045.12	$377,044.55	$65,804.26	$277,533.89
Athletics	$267,015.50	$900,999.39	$1,243,339.08	$302,598.12	$227,273.93
Fund Raisers	$81,486.24	$884,938.65	$492,970.86	($454,487.01)	$18,967.02
Boosters	$499.38	$0.00	$0.00	$0.00	$499.38
School Activities	$252,286.22	$405,951.34	$360,790.48	$60,584.68	$358,031.76
Grants	$58,871.45	$20,000.00	$36,215.99	$14,832.11	$57,487.57
Other	$56,016.00	$12,634.99	$6,030.54	($8,838.12)	$53,782.33
Investments	$90,000.00	$0.00	$0.00	$0.00	$90,000.00
Totals	$1,238,119.85	$2,641,300.46	$2,636,909.05	$0.00	$1,242,511.26

Exhibit B
Sulphur 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	$82,182.98	$123,555.23	$98,380.87	$15,858.66	$123,216.00
Instructional	$304,063.99	$344,356.22	$438,345.73	$98,654.58	$308,729.06
Athletics	$351,671.53	$853,262.49	$1,117,624.47	$179,705.95	$267,015.50
Fund Raisers	$1,696.65	$793,954.62	$389,603.89	($324,561.14)	$81,486.24
Boosters	$2,019.65	$0.00	$1,132.62	($387.65)	$499.38
School Activities	$246,483.26	$352,281.77	$394,486.20	$48,007.39	$252,286.22
Grants	$39,548.38	$45,000.00	$25,676.93	$0.00	$58,871.45
Other	$80,302.67	$8,663.78	$15,672.66	($17,277.79)	$56,016.00
Investments	$90,000.00	$0.00	$0.00	$0.00	$90,000.00
Totals	$1,197,969.11	$2,521,074.11	$2,480,923.37	$0.00	$1,238,119.85

Exhibit C
Sulphur 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	$61,324.02	$158,161.99	$96,553.96	($40,749.07)	$82,182.98
Instructional	$257,907.06	$243,157.35	$270,048.19	$73,047.77	$304,063.99
Athletics	$38,299.38	$832,094.12	$761,442.47	$242,720.50	$351,671.53
Fund Raisers	$37,954.37	$756,792.15	$407,370.53	($385,679.34)	$1,696.65
Boosters	$2,019.65	$0.00	$0.00	$0.00	$2,019.65
School Activities	$244,885.71	$319,774.88	$366,404.10	$48,226.77	$246,483.26
Grants	$34,008.98	$0.00	$59,460.60	$65,000.00	$39,548.38
Other	$82,858.15	$12,923.97	$12,912.82	($2,566.63)	$80,302.67
Investments	$90,000.00	$0.00	$0.00	$0.00	$90,000.00
Totals	$849,257.32	$2,322,904.46	$1,974,192.67	($0.00)	$1,197,969.11

Exhibit A
M. J. Kaufman Elementary School
Summary of Cash Receipts, Disbursements and Transfers - All Funds
For the Period Beginning June 1, 2023, and Ending May 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$4,947.64	$40,151.50	$40,424.81	$42.00	$4,716.33
Instructional	$5,141.06	$14,013.21	$12,424.38	($42.00)	$6,687.89
Athletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	$1,350.00	$13,683.01	$11,384.61	$0.00	$3,648.40
Boosters	$9,875.38	$0.00	$1,412.99	$0.00	$8,462.39
School Activities	$6,232.49	$5,133.96	$5,325.43	$0.00	$6,041.02
Grants	$1.00	$3,500.00	$3,416.78	$0.00	$84.22
Other	$746.50	$46.13	$196.25	$0.00	$596.38
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
	$28,294.07	$76,527.81	$74,585.25	$0.00	$30,236.63

Exhibit B
M. J. Kaufman 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
No Activity Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$3,275.08	$8,307.01	$(8,442.26)	$1,807.81	$4,947.64
Instructional	$6,988.88	$12,591.08	$(15,330.97)	$892.07	$5,141.06
Athletics	$0.00	$0.00	$(0.00)	$0.00	$0.00
Fund Raisers	$1,711.33	$13,188.75	$(9,928.19)	($3,621.89)	$1,350.00
Boosters	$12,690.81	$0.00	$(2,815.43)	$0.00	$9,875.38
School Activities	$7,299.33	$6,107.83	$(8,380.42)	$1,205.75	$6,232.49
Grants	$51.07	$0.00	$(0.00)	($50.07)	$1.00
Other	$1,018.70	$233.67	$(272.20)	($233.67)	$746.50
Investments	$0.00	$0.00	$(0.00)	$0.00	$0.00
Totals	$33,035.20	$40,428.34	$(45,169.47)	$0.00	$28,294.07

Exhibit C
M. J. Kaufman 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	$2,056.30	$13,467.54	$17,655.70	$5,406.94	$3,275.08
Instructional	$5,982.33	$11,646.09	$10,832.04	$192.50	$6,988.88
Athletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	($1,139.76)	$17,596.10	$15,605.74	$860.73	$1,711.33
Boosters	$14,300.57	$0.00	$1,609.76	$0.00	$12,690.81
School Activities	$13,703.12	$3,685.37	$5,458.63	($4,630.53)	$7,299.33
Grants	$225.74	$0.00	$174.67	$0.00	$51.07
Other	$3,130.42	$113.21	$395.29	($1,829.64)	$1,018.70
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
	$38,258.72	$46,508.31	$51,731.83	($0.00)	$33,035.20

Exhibit D
M. J. Kaufman 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 Account	$0.00	$0.00	$0.00	$0.00	$0.00
Administrative	$2,731.05	$36,141.08	$37,262.73	$446.90	$2,056.30
Instructional	$4,938.76	$25,243.40	$9,807.87	($14,391.96)	$5,982.33
Athletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	$5,302.62	$6,548.00	$7,421.77	($5,568.61)	($1,139.76) *
Boosters	$1,977.29	$1,007.00	$3,683.72	$15,000.00	$14,300.57
School Activities	$14,070.19	$1,940.97	$4,225.58	$1,917.54	$13,703.12
Grants	$225.74	$0.00	$0.00	$0.00	$225.74
Other	$425.01	$109.28	$0.00	$2,596.13	$3,130.42
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$29,670.66	$70,989.73	$62,401.67	$0.00	$38,258.72

* Pre-ordered spirit shirts -will sale in 2021-2022 school and yearbook - purchased amount on the contract, did not sell enough

Exhibit E
M. J. Kaufman 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	$3,145.14	$4,917.17	$12,174.08	$6,842.82	$2,731.05
Instructional	$5,760.38	$10,033.65	$10,927.66	$72.39	$4,938.76
Athletics	$0.00	$0.00	$0.00	$0.00	$0.00
Fund Raisers	$12,440.69	$17,562.40	$16,338.14	($8,362.33)	$5,302.62
Boosters	$2,219.13	$0.00	$241.84	$0.00	$1,977.29
School Activities	$13,415.00	$9,006.58	$9,798.51	$1,447.12	$14,070.19
Grants	$225.74	$0.00	$0.00	$0.00	$225.74
Other	$239.37	$185.64	$0.00	$0.00	$425.01
Investments	$0.00	$0.00	$0.00	$0.00	$0.00
Totals	$37,445.45	$41,705.44	$49,480.23	($0.00)	$29,670.66

ITEM #3

TO: Board Members

FROM: Wilfred Bourne

SUBJECT: Fiscal Risk Assessment (For Information Only)

DATE: March 21, 2025

Each year, BESE and the Department of Education are required by Act 7 of the 2005 Regular Legislative Session to do a Fiscal Risk Assessment to evaluate the fiscal health of each school system in the state and notify each system of its status related to the elements of the definition of financially at risk.

Ultimately, the purpose of Act 7 is to allow the state to be aware of what is happening at the local level in terms of financial issues and to assist in resolving these problems promptly and in the best interest of the school children in each school system.

The assessment consists of three phases:

Phase 1 - Maintaining awareness of external conditions encountered by school systems that if not addressed could lead to financial problems.

Phase 2 - Identifying factors that could lead to weaknesses or problems in the financial operations of a school system.

Phase 3 - Emergency procedures for financially at-risk school systems.

Depending on the severity of risk, Phase 3 procedures can range anywhere from simply monitoring the situation to requiring the implementation of an emergency action plan.

Attached is the annual assessment of the Calcasieu Parish School Board, reporting that for Factor H: Submittal of Annual Financial Report we were 30-59 days late for submission. This was due to some reporting issues with the Hurricane Laura Fund that needed reconciling causing the delay. For Factor I: Audit Opinion on Internal Controls the material weakness has been corrected. Factor R: General Fund Deficit Spending (In 1 or 2 years of the latest 3 years) needs improvement. Our response to the Factor R assessment was "The deficit was in FY23 and relatively minor due in part to a large employee pay supplement. FY21 & FY22 showed surpluses". For all other factors, we are not at-risk in any category as shown in the "Action" column indicating "No Action Necessary".

Part I: Assessment of External Factors
Influencing Financial Behavior of School District
2023-2024

LEA: 010 Calcasieu Parish

External Factors Influencing Financial Condition of School System						
(A) Public School Enrollment	Positive Growth Over Last 5 Years	Loss of Students Over Last 5 Years: Between 0.1% and 4.9%	Between 5.0% and 9.9%	10.0% or more -10.7%	Number of Years with Continuous Decline in Student Enrollment 2	
(B) Non-Public School Enrollment	Percentage of Non-Public School Enrollment to Total Enrollment 11.3%		Non-Public School Enrollment 3,062		Change in Non-Public Enrollment Greater than 15% in Any One of the Last Five Years Yes	
(C) Local Property and Sales Tax Collections	Decline in Property and Sales Taxes Over Last 5 Years	Growth in Property and Sales Taxes Over Last 5 Years: Between 0.1% and 4.9%	Between 5.0% and 9.9% 6.2%	10.0% or more	Local Collections Per Pupil Relative to State Average 117.7%	Local Tax Effort Index 0.95983
(D) Fiscal Conditions and District Performance	Expenditures Per Pupil: Less than 85% of State Average	Between 85.0% and 89.9% of State Average	Between 90.0% and 99.9% of State Average 98.9%	100.0% or more of State Average	District Performance Score (DPS) B	
(E) Future Obligations	Percentage of Teachers with more than 15 years experience (State Average is 64.23%): Less than 45.0%		Between 45.0% and 49.9%		50% or More 63.2%	
(F) Lead School Business Administrator/ Chief Financial Officer / Business Manager Certification	Certified CLSBA or CLCSBA Yes		Active CPA License No			

Part II: Assessment of Financial Factors
That Can Prompt BESE to Request Additional Information from School District
2023-2024

LEA: 010 Calcasieu Parish

LEVEL 1 - Good Business Practices					Action
(G) Submittal of General Fund Budget Forms	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	On Time	1 - 14 Days Late	15 - 29 Days Late	30 or More Days Late	
	Yes				
(H) Submittal of Annual Financial Report (AFR)	Excellent	Good	Needs Improvement	Unacceptable	Conference Call and/or Site Visit
	On Time	1 - 29 Days Late	30 - 59 Days Late	60 or More Days Late	
			48		
(I) Audit Opinion on Internal Controls	Excellent	Good	Needs Improvement		Conference Call and/or Site Visit
	No Weakness	Non Material Weakness	Material Weakness		
			Material Weakness		
(J) Consecutive Audit Findings	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	None	Same Finding(s) for 2 Years	Same Finding(s) for 3 or 4 Years	Same Finding(s) for 5 or more Years	
	None				
(K) Fraud	Excellent / Good		Needs Improvement	Unacceptable	No Action Necessary
	None		1 Case of Non-Material Fraud	2 or More Cases of Non-Material or 1 or more Cases of Material Fraud	
	No Known Fraud				

Part II: Assessment of Financial Factors
That Can Prompt BESE to Request Additional Information from School District
2023-2024

LEA: 010 Calcasieu Parish

LEVEL 2 - Fiscal Management Questioned Costs					Action
(L) Single Audit Report (A-133)	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	No Questioned Costs **None**	Between 0.0% and 4.9% of Federal Funds	Between 5.0% and 9.9% of Federal Funds	10% or more of Federal Funds	
(M) Program Monitoring	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	No Questioned Costs **None**	Between 0.0% and 4.9% of Federal Funds	Between 5.0% and 9.9% of Federal Funds	10% or more of Federal Funds	
(N) Fiscal Monitoring	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	No Questioned Costs **None**	Between 0.0% and 4.9% of Federal Funds	Between 5.0% and 9.9% of Federal Funds	10% or more of Federal Funds	

Part II: Assessment of Financial Factors
That Can Prompt BESE to Request Additional Information from School District
2023-2024

LEA: 010 Calcasieu Parish

LEVEL 3 - Auditing Outcomes					Action
(O) General Purpose Financial Statements	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	Unmodified Opinion	Qualified Opinion	Disclaimer	Adverse	
	Unmodified				
(P) Expenditures of Federal Programs	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	Unmodified Opinion	Qualified Opinion	Disclaimer	Adverse	
	Unmodified				
(Q) Compliance with Laws and Regulations on Federal Programs	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	Unmodified Opinion	Qualified Opinion	Disclaimer	Adverse	
	Unmodified				

Part II: Assessment of Financial Factors
That Can Prompt BESE to Request Additional Information from School District
2023-2024

LEA: 010 Calcasieu Parish

LEVEL 4 - Balanced Budgets and Fund Balances					Action
	Excellent / Good		Needs Improvement	Unacceptable	
(R) General Fund Deficit Spending	None		1 or 2 Years of Latest 3 Years **1 Deficit(s)**	3 or more Years of Latest 5 Years	**Conference Call and/or Site Visit and/or BESE Dialogue**
(S) General Fund Balance as a Percentage of General Fund Revenues	Excellent	Good	Needs Improvement	Unacceptable	**No Action Necessary**
	7.5% or more **29.2%**	Between 6.5% and 7.4%	Between 5.0% and 6.4%	Less than 5%	

LEVEL 5 - Major Events				Action
New School System	Major Event	Going Concern Opinion		
None	**None**	**None**	**None**	**None**