



TO: Members, Calcasieu Parish School Board

FROM: Dennis Bent, Chief Financial Officer

DATE: September 15, 2025

RE: Budget/Fiscal Management Committee Meeting

Rev. Desmond Wallace, Chairman, has called a Budget/Fiscal Management Committee Meeting for **Wednesday, September 24, 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) 2025-2026 General Fund Budget Revision #1
- 2) Annual Comprehensive Financial Report FY24
- 3) School Audit Reports

Budget/Fiscal Management:

Aaron Natali, Chair
Phyllis Ayo
Billy Breaux
Dr. Betty Washington
Karen Hardy-McReynolds

Tony O'Banion, Vice Chair
Patrick Pichon
Rev. Desmond Wallace
Russell Castille

Other Board Members:

Shawn Baumgarten
Mary Fontenot
Damon Hardesty

Dean Roberts
Glenda Gay
Eric Tarver

Building Foundations for the Future

ITEM #1

TO: Board Members
FROM: Dennis Bent
SUBJECT: 2025-26 General Fund Budget Revision # 1
DATE: September 24, 2025

Budget revision # 1 for the 2025– 26 General Fund includes Revenues and Other Sources of Funds of \$384,197,989, an increase of \$12,824 and Expenditures and Other Uses of Funds of \$ 385,547,691, an increase of \$ 1,729,777 over the original budget.

Revenue increases/<decreases> include:

- \$12,324 – MFP decrease based on initial budget letter and reclass of State funding from MFP to Legislative appropriation

Major expenditures increases/<decreases> include:

- \$649,073 – Career development funds
- \$15,000 – Deductible expense omitted from original budget
- 12,324 – Insurance proceeds applied to maintenance budget
- \$978,466 – Encumbrance rollover from P/Y budget

General Fund budget revision #1 projects a current deficiency of \$1,349,702 resulting in a projected unassigned fund balance of \$31,272,129 or 8.14% of projected revenues.

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

- Insurance recovery on damaged truck
- Donation from Wynn White for elementary supplies

2025-2026 General Fund Budget Summary

Original

General Fund Revenues and Other Sources	\$ 384,185,165
General Fund Expenditures and Other Uses	<u>\$ (383,817,914)</u>
Excess of Revenues & Other Sources Over Expenditures & Other Uses	<u>\$ 367,251</u>

Cumulative

General Fund Revenues & Other Sources	
Original	\$ 384,185,165
Add: Revision #1	\$ 12,824
Add: Revision #2	\$ -
Add: Revision #3	\$ -
General Fund Budgeted Revenues and Other Sources	\$ 384,197,989
General Fund Expenditures & Other Uses	
Original	\$(383,817,914)
Add: Revision #1	\$ (751,311)
Add: Encumbrances carried forward	\$ (978,466)
Add: Revision #2	\$ -
Add: Revision #3	\$ -
Total Expenditures and Other Uses	\$ (385,547,691)
Excess (Deficiency) of Revenues & Other Sources Over Expenditures & Other Uses	<u>\$ (1,349,702)</u>

Analysis of General Fund Reserves

General Fund Reserves @ 7/1/25 (Original Projected)	\$ 86,332,162
Adjustment to 2024 Audit balance	\$ 17,057,838
Adjustment for Estimated 2025 results as of Sept 2025	<u>\$ 7,800,000</u>
Adjusted General Fund Reserves	\$ 111,190,000

Projected Result of Operations 2025-2026 **\$ (1,349,702)**

Projected General Fund Total Reserves 6/30/26 **\$ 109,840,298**

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	\$ (31,983,308)
* Restricted For Salary Enhancements-2015 S/T	\$ (38,602,896)
Assigned for Construction and Materials & Suppl	\$ (1,447,779)
Assigned for E-Rate Funding	<u>\$ (316,000)</u>
Total Restrictions, Commitments & Assignments of Fund Bal.	<u>\$ (78,568,169)</u>

Projected Unassigned Fund Balance 6/30/2026 8.14% **\$ 31,272,129**

Target Fund Balance @ 9.0% Of Projected Revenues	\$ 34,577,819
Target Fund Balance @ 8.5% Of Projected Revenues	\$ 32,656,829
Target Fund Balance @ 8.0% Of Projected Revenues	\$ 30,735,839

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

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Total Board	\$ 572,205	\$ 786,497	\$ 546,200	\$ 546,200	\$ 591,200	\$ -	\$ -	\$ 591,200
Total Superintendent	\$ 531,148	\$ 632,013	\$ 536,939	\$ 596,634	\$ 611,740	\$ -	\$ -	\$ 611,740
Total Internal Audit	\$ 441,515	\$ 459,003	\$ 412,890	\$ 497,409	\$ 429,107	\$ -	\$ -	\$ 429,107
Total Curriculum & Instruction	\$ 8,778,471	\$ 9,863,304	\$ 10,766,580	\$ 10,882,671	\$ 10,966,238	\$ -	\$ 3,616	\$ 10,969,854
Total Elementary	\$ 54,519,624	\$ 57,508,410	\$ 48,906,274	\$ 58,963,745	\$ 51,391,092	\$ 40,914	\$ -	\$ 51,432,006
Total Elementary Instructional	\$ 646,241	\$ 668,875	\$ 649,520	\$ 689,748	\$ 653,856	\$ -	\$ 933	\$ 654,790
Total Middle School	\$ 30,103,238	\$ 31,973,012	\$ 27,526,112	\$ 32,877,192	\$ 28,590,382	\$ -	\$ 4,326	\$ 28,594,707
Total High Schools	\$ 51,359,706	\$ 53,732,609	\$ 45,516,537	\$ 53,482,604	\$ 46,796,482	\$ 4,000	\$ 2,427	\$ 46,802,909
Total Vocational Education	\$ 2,984,304	\$ 3,821,403	\$ 2,556,930	\$ 3,141,235	\$ 2,915,153	\$ 649,073	\$ 8,517	\$ 3,572,743
Total Early Childhood	\$ 26,964	\$ 32,679	\$ 114,500	\$ 119,500	\$ 119,500	\$ -	\$ -	\$ 119,500
Total Special Education	\$ 29,316,318	\$ 34,048,397	\$ 29,005,427	\$ 37,603,910	\$ 32,343,819	\$ -	\$ 2,438	\$ 32,346,257
Total Advanced Studies - Gift/Talent/AP	\$ 3,584,178	\$ 3,769,589	\$ 3,233,154	\$ 4,245,346	\$ 3,719,450	\$ -	\$ 577	\$ 3,720,027
Total Alternative Programs	\$ 870,656	\$ 867,306	\$ 793,133	\$ 862,241	\$ 743,315	\$ -	\$ 749	\$ 744,064
Total Pupil Appraisal	\$ 3,173,490	\$ 3,325,958	\$ 2,872,537	\$ 3,571,978	\$ 3,119,011	\$ -	\$ -	\$ 3,119,011
Total Speech/Lang Therapy	\$ 3,432,352	\$ 3,713,313	\$ 3,073,147	\$ 3,321,101	\$ 3,248,573	\$ -	\$ -	\$ 3,248,573
Total Child Welfare & Attendance	\$ 971,911	\$ 984,086	\$ 1,015,857	\$ 1,264,106	\$ 1,094,662	\$ -	\$ -	\$ 1,094,662
Total Nursing	\$ 2,609,892	\$ 2,841,138	\$ 2,488,665	\$ 2,934,923	\$ 2,633,740	\$ -	\$ 4,481	\$ 2,638,221

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 APPROVED BUDGET REVISION #3	2025-2026 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026 PROPOSED REVISED BUDGET #1
Total Testing	\$ 189,145	\$ 170,817	\$ 668,422	\$ 697,249	\$ 674,353	\$ 30,000	\$ 411	\$ 704,764
Total Library & Media Services	\$ 1,036,323	\$ 969,145	\$ 1,017,139	\$ 1,082,476	\$ 1,030,132	\$ -	\$ 243	\$ 1,030,375
Total Print Shop	\$ 603,732	\$ 718,181	\$ 860,549	\$ 927,010	\$ 884,477	\$ -	\$ 183	\$ 884,660
Total Personnel	\$ 1,160,795	\$ 1,239,977	\$ 1,043,095	\$ 1,164,160	\$ 1,022,097	\$ -	\$ 52	\$ 1,022,149
Total Finance	\$ 153,752	\$ 159,804	\$ 144,621	\$ 167,102	\$ 203,673	\$ -	\$ -	\$ 203,673
Total Accounting / Purchasing	\$ 656,550	\$ 576,371	\$ 502,705	\$ 614,885	\$ 563,306	\$ -	\$ 67	\$ 563,373
Total Accounts Payable	\$ 234,418	\$ 222,226	\$ 167,739	\$ 224,246	\$ 211,090	\$ -	\$ -	\$ 211,090
Total Payroll	\$ 335,117	\$ 345,363	\$ 311,701	\$ 380,942	\$ 336,232	\$ -	\$ -	\$ 336,232
Total Risk Management/Insurance	\$ 10,071,766	\$ 11,543,111	\$ 13,686,461	\$ 13,727,681	\$ 14,181,563	\$ 15,000	\$ -	\$ 14,196,563
Total Data Processing	\$ 974,350	\$ 1,056,483	\$ 1,768,943	\$ 1,972,067	\$ 2,041,378	\$ -	\$ 184	\$ 2,041,562
Total Technology	\$ 3,745,969	\$ 5,431,024	\$ 6,321,236	\$ 6,655,915	\$ 6,414,254	\$ -	\$ 16,465	\$ 6,430,719
Total Sales Tax	\$ 1,601,884	\$ 1,723,570	\$ 1,720,155	\$ 2,002,185	\$ 1,915,935	\$ -	\$ -	\$ 1,915,935
Total Warehouse & Textbooks	\$ 757,065	\$ 960,146	\$ 3,860,939	\$ 4,071,073	\$ 4,630,570	\$ -	\$ -	\$ 4,630,570
Total Transportation	\$ 19,090,450	\$ 18,015,182	\$ 17,118,037	\$ 20,641,931	\$ 17,598,660	\$ -	\$ 18,263	\$ 17,616,923
Total Maintenance	\$ 24,872,805	\$ 30,315,746	\$ 19,670,908	\$ 27,923,794	\$ 22,070,955	\$ 12,324	\$ 866,295	\$ 22,949,574
Total Planning & Construction	\$ 441,968	\$ 406,820	\$ 107,434	\$ 469,464	\$ 209,456	\$ -	\$ 48,239	\$ 257,695
Total Debt Service on GO Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Total Utilities	\$ 11,478,109	\$ 10,371,517	\$ 12,557,800	\$ 11,507,800	\$ 12,003,000	\$ -	\$ -	\$ 12,003,000
Total Employee Benefits	\$ 85,804,262	\$ 87,721,031	\$ 81,425,925	\$ 91,266,327	\$ 83,908,540	\$ -	\$ -	\$ 83,908,540
Total School Lunch Support	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000
Total Other Misc Grants	\$ 856,254	\$ 1,262,344	\$ 700,000	\$ 700,000	\$ 700,000	\$ -	\$ -	\$ 700,000
Total Other Uses	\$ 20,369,997	\$ 24,715,092	\$ 20,011,679	\$ 22,241,274	\$ 22,050,923	\$ -	\$ -	\$ 22,050,923
Grand Total Expenditures	\$ 379,556,925	\$ 408,151,543	\$ 364,879,889	\$ 425,238,122	\$ 383,817,914	\$ 751,311	\$ 978,466	\$ 385,547,691

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF REVENUE FOR PROPOSED REVISED BUDGET #1
FOR YEAR ENDING JUNE 30, 2026**

ITEM OR DESCRIPTION	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 REVISED #3 APPROVED BUDGET	2025-2026 ORIGINAL PROPOSED BUDGET	TRANSFERS AND ADJUSTMENTS	2025-2026 REVISED #1 PROPOSED BUDGET
LOCAL SOURCES:							
Constitutional Tax (5.06 mills)	\$ 13,679,594	\$ 15,029,044	\$ 13,300,000	\$ 15,430,000	\$ 14,900,000	\$ -	\$ 14,900,000
Maintenance/Operation Tax (11.94 mills)	32,290,284	35,463,865	32,000,000	36,400,000	35,000,000	-	35,000,000
Contribution to Teacher Retirement	2,830,803	3,239,094	2,600,000	3,320,000	3,100,000	-	3,100,000
Penalties and Interest on Property Taxes	45,919	61,609	30,000	40,000	40,000	-	40,000
Sales and Use Tax, Penalty and Interest	113,102,226	112,910,579	111,016,578	114,233,470	106,964,808	-	106,964,808
Sales and Use Tax Salary Enhancements	37,701,346	37,635,448	35,953,025	37,345,060	35,110,527	-	35,110,527
Sales and Use Tax Salary Enhancements 2015	37,438,408	37,618,447	35,745,144	37,145,879	35,108,153	-	35,108,153
Other Local Revenue	5,067	5,045	-	-	-	-	-
Tuition - Summer School	13,400	103,560	35,000	35,000	35,000	-	35,000
Tuition - Driver's Education	-	-	-	-	-	-	-
Tuition - Other Programs	34,177	55,850	-	-	-	-	-
Tuition - Other Parishes	496,059	436,491	250,000	250,000	250,000	-	250,000
Bus Rental Fees	30,194	44,019	20,000	20,000	20,000	-	20,000
Interest Income	738,032	4,065,348	750,000	2,296,965	750,000	-	750,000
Income from 16th Sections	81,009	103,143	80,000	132,000	80,000	-	80,000
Rental of Board Property	57,872	78,681	45,000	62,000	45,000	-	45,000
Donations/Local Grants	3,802	59,259	5,000	30,000	30,000	500	30,500
Judgements	-	8,700	-	4,075	-	-	-
Tax Collection Fees	991,338	1,194,222	980,000	980,000	980,000	-	980,000
Medicaid Reimbursement	1,934,845	5,259,514	1,000,000	1,000,000	1,000,000	-	1,000,000
E Rate	911,907	368,390	600,000	600,000	600,000	-	600,000
Miscellaneous Income	669,779	878,792	250,000	273,454	250,000	-	250,000
Insurance Proceeds	-	-	-	-	-	12,324	12,324
Judgments	3,504	-	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-	-	-
TOTAL - LOCAL SOURCES	\$ 243,059,565	\$ 254,619,100	\$ 234,659,747	\$ 249,597,903	\$ 234,263,488	\$ 12,824	\$ 234,276,312
STATE SOURCES:							
Equalization	\$ 127,884,936	\$ 138,368,314	\$ 145,154,527	\$ 146,798,649	\$ 147,181,677	\$ -	\$ 147,181,677
Other Unrestricted State Revenue	-	29,750	-	-	-	-	-
State Revenue	99,597	-	-	-	-	-	-
Special Education	-	-	-	-	-	-	-
Adult Education 274	-	-	-	-	-	-	-
PIPs	48,946	48,946	40,000	40,000	40,000	-	40,000
Non-Public School Transportation	-	-	-	-	-	-	-
Non-Public Textbooks	74,708	79,520	80,000	86,739	80,000	-	80,000
Other Restricted State Revenue	42,279	10,982,574	-	10,248,484	-	-	-
Louisiana Workforce Commission	-	141,853	-	-	-	-	-
Revenue Sharing	1,010,318	992,985	675,000	675,000	675,000	-	675,000
Salary Supplement Support	-	-	-	-	-	-	-
State Cont Teacher Retirement	12,139	12,922	30,000	30,000	30,000	-	30,000
TOTAL-STATE SOURCES	\$ 129,172,923	\$ 150,656,864	\$ 145,979,527	\$ 157,878,872	\$ 148,006,677	\$ -	\$ 148,006,677
FEDERAL SOURCES:							
Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ROTC Funding	124,378	102,066	115,000	115,000	115,000	-	115,000
EPA- Clean Diesel Bus Rebate Program	-	-	-	-	-	-	-
TOTAL - FEDERAL SOURCES	\$ 124,378	\$ 102,066	\$ 115,000	\$ 115,000	\$ 115,000	\$ -	\$ 115,000

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF REVENUE FOR PROPOSED REVISED BUDGET #1
FOR YEAR ENDING JUNE 30, 2026**

ITEM OR DESCRIPTION	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 ORIGINAL APPROVED BUDGET	2024-2025 REVISED #3 APPROVED BUDGET	2025-2026 ORIGINAL PROPOSED BUDGET	TRANSFERS AND ADJUSTMENTS	2025-2026 REVISED #1 PROPOSED BUDGET
OTHER SOURCES:							
Indirect Costs	\$ 4,701,417	\$ 6,153,383	\$ 1,750,000	\$ 2,950,000	\$ 1,750,000	\$ -	\$ 1,750,000
Transfers In	-	3,000	-	11,535	-	-	-
Transfers In: Tuition - Extended Day	272,176	296,766	-	-	-	-	-
Sale of Fixed Assets	84,255	-	50,000	50,000	50,000	-	50,000
Other Loan Proceeds -	-	-	-	-	-	-	-
Sale of Surplus	-	96,853	-	-	-	-	-
Insurance Loss Recovery	-	306,306	-	-	-	-	-
Insurance Loss Recovery-Auto Claims	180,100	70,496	-	-	-	-	-
Lost/Damaged Textbooks	-	-	-	-	-	-	-
Proceeds from bond sale	-	-	-	-	-	-	-
TOTAL - OTHER SOURCES	\$ 5,237,948	\$ 6,926,804	\$ 1,800,000	\$ 3,011,535	\$ 1,800,000	\$ -	\$ 1,800,000
TOTAL REVENUES AND OTHER SOURCES	\$ 377,594,814	\$ 412,304,834	\$ 382,554,274	\$ 410,603,310	\$ 384,185,165	\$ 12,824	\$ 384,197,989

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Board								
<i>Board of Education Services</i>								
<i>Salaries</i>								
Gen Admin Board - Per Diem	\$ 145,200	\$ 145,200	\$ 145,200	\$ 145,200	\$ 145,200	\$ -	\$ -	\$ 145,200
<i>Purchased Professional Services</i>								
Gen Admin Board Contract Services	3,264	85,772	1,000	1,000	1,000	-	-	1,000
Gen Admin Board Legal Fees	113,070	142,528	125,000	125,000	125,000	-	-	125,000
Gen Admin Board Audit Fee	168,500	261,400	165,000	165,000	185,000	-	-	185,000
Gen Admin Board Policy Manual	-	-	10,000	10,000	10,000	-	-	10,000
Gen Admin Board Advertising	17,119	17,229	11,000	11,000	11,000	-	-	11,000
Gen Admin Board Travel - Board	8,241	12,910	10,000	10,000	10,000	-	-	10,000
<i>Supplies Purchased</i>								
Gen Admin Board Supplies Board	1,478	1,233	1,500	1,500	1,500	-	-	1,500
<i>Equipment Purchased</i>								
<i>Miscellaneous</i>								
Gen Admin Board Dues - LSBA/ITEE/NSBA	34,505	34,860	22,500	22,500	22,500	-	-	22,500
<i>Purchased Services</i>								
Gen Admin Board Election Costs	7,210	-	5,000	5,000	5,000	-	-	5,000
<i>Warehousing and Distribution Services</i>								
Gen Admin Board Fees-Record Storage	73,618	85,366	50,000	50,000	75,000	-	-	75,000
Total Board	\$ 572,205	\$ 786,497	\$ 546,200	\$ 546,200	\$ 591,200	\$ -	\$ -	\$ 591,200
Superintendent								
<i>Office of Superintendent Services</i>								
Salary - Superintendent	\$ 199,530	\$ 201,875	\$ 192,850	\$ 194,049	\$ 195,772	\$ -	\$ -	\$ 195,772
Auto Allowance - Superintendent	12,000	12,000	12,000	12,000	12,000	-	-	12,000
Salary - Secretary	46,732	47,977	42,057	48,087	44,079	-	-	44,079
Contracted Services	87,350	49,950	10,000	10,000	50,000	-	-	50,000
Copier Lease	7,923	6,011	7,000	7,000	7,000	-	-	7,000
Communications-Postage	136	160	400	400	400	-	-	400
Travel	1,489	1,670	2,700	2,700	2,700	-	-	2,700
Supplies Office Superintendent	18,592	22,642	3,300	3,300	3,300	-	-	3,300
Tech Supplies	-	-	700	700	700	-	-	700

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Dues & Subscriptions	839	1,622	1,000	1,000	1,000	-	-	1,000
<i>Public Information Services</i>								
Salary - Public Information Officer	73,227	76,265	67,929	85,605	86,454	-	-	86,454
Salary - PIO Digital Media Specialist	60,012	62,700	53,675	63,089	56,340	-	-	56,340
R/M of Equipment	-	-	500	500	500	-	-	500
Advertising	1,040	26,424	6,840	6,840	6,840	-	-	6,840
Printing-Binding: Share/Annual Report	-	-	225	225	225	-	-	225
Communications - Online Subscriptions	-	969	-	-	-	-	-	-
Travel	6,994	11,659	2,850	2,850	2,850	-	-	2,850
Supplies - Public Information Services	3,851	-	2,375	12,375	2,375	-	-	2,375
PIO Tech Supplies	933	-	684	684	684	-	-	684
Dues & Subscriptions	1,730	2,409	1,615	1,615	1,615	-	-	1,615
<i>Special Projects Services</i>								
Salary - Special Projects Coordinator	-	96,670	88,621	98,025	93,506	-	-	93,506
Salary - Clerical	-	-	23,268	29,240	27,050	-	-	27,050
C/S-Gen Repairs Maint	173	340	-	-	-	-	-	-
Rentals	-	750	1,900	1,900	1,900	-	-	1,900
Printing and Binding	251	467	950	950	950	-	-	950
Travel	1,075	3,219	6,745	6,745	5,870	-	-	5,870
Supplies	1,810	95	1,425	1,425	1,425	-	-	1,425
Tech Supplies	-	-	475	475	1,200	-	-	1,200
Dues and Fees	-	45	105	105	105	-	-	105
Miscellaneous	5,461	6,092	4,750	4,750	4,900	-	-	4,900
Total Superintendent	\$ 531,148	\$ 632,013	\$ 536,939	\$ 596,634	\$ 611,740	\$ -	\$ -	\$ 611,740
Internal Audit								
<i>Internal Audit Services</i>								
Salary - Clerical	\$ 35,491	\$ 36,736	\$ 30,816	\$ 47,118	\$ 32,838	\$ -	\$ -	32,838
Salary - Internal Auditor	101,489	103,834	94,809	103,994	97,879	-	-	97,879
Salary - Auditors	288,379	299,754	264,770	323,802	275,894	-	-	275,894
Copier Lease	845	1,331	1,425	1,425	1,425	-	-	1,425
Communications Online Subscriptions	7,381	12,389	12,350	12,350	12,350	-	-	12,350
Communications -Postage	-	9	75	75	75	-	-	75
Travel	1,915	999	1,710	1,710	1,710	-	-	1,710

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Supplies Office Internal Audit	755	811	760	760	760	-	-	760
Supplies Internal Audit	3,974	-	2,850	2,850	2,850	-	-	2,850
Tech Supplies Internal Audit	1,286	3,140	3,325	3,325	3,325	-	-	3,325
Total Internal Audit	\$ 441,515	\$ 459,003	\$ 412,890	\$ 497,409	\$ 429,107	\$ -	\$ -	\$ 429,107

Curriculum and Instruction

Regular Instruction Programs

Teacher Substitutes Day-By-Day	\$ 5,564,961	\$ 4,586,272	\$ 5,025,894	\$ 5,025,894	\$ 5,100,000	-	-	\$ 5,100,000
Non-teacher Substitutes	241,330	191,835	300,000	300,000	300,000	-	-	300,000
Contracted Services	3,034	10,750	3,600	3,600	3,600	-	-	3,600
Supplies Instructional	309,069	306,476	240,000	240,000	240,000	-	-	240,000
Supplies Classroom	2,328	-	-	-	-	-	-	-
Supplies School Desks/Furniture	-	3,476	4,275	5,606	4,275	-	-	4,275
Supplies School Desks/Furniture STEM	7,285	-	-	-	-	-	-	-
<i>After School Programs</i>								
<i>Summer School Programs</i>								
Summer School Salaries Teachers	-	11,537	30,000	30,000	30,000	-	-	30,000
<i>Alternative School Programs</i>								
<i>Other Instructional Programs</i>								
Contracted Services - 4H Program Svcs	3,000	3,000	3,000	3,000	3,000	-	-	3,000
<i>Other Special Program Svcs- Positive Connections</i>								
<i>Counseling Svcs- Positive Connections</i>								
<i>Nursing Services</i>								
Nurses	13,300	61,130	-	-	-	-	-	-
<i>Ed Diagnostician Services</i>								
<i>Improvement of Instructional Services - Other Educational Programs</i>								
Salary - Supervisors: Grants also Schl Eval Cc	91,398	94,718	86,669	95,854	90,483	-	-	90,483
Salary - Grant Coordinator	79,819	82,408	73,627	113,216	81,531	-	-	81,531
<i>Instruction and Curriculum Development Services</i>								
Salary - Grant Clerical/ Accountability Clerical	109,938	127,893	83,802	93,444	60,498	-	-	60,498
Salary - Accountability	76,352	4,764	-	-	-	-	-	-
NTA Contracted Services Mentor Training	-	-	34,200	34,200	34,200	-	-	34,200
R/M Grants	-	930	1,848	2,203	2,203	-	-	2,203
Subscriptions Communications	-	-	-	540	540	-	-	540

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Travel Grants	2,371	2,433	4,085	1,635	3,500	-	-	3,500
Supplies Transition to Teaching	17	535	-	-	-	-	3,616	3,616
Supplies-Grants	2,119	1,967	1,900	1,900	2,500	-	-	2,500
Tech Supplies Instructional Staff-Grants	9,441	3,258	4,370	6,125	3,500	-	-	3,500
Dues and Fees	140	50	200	-	200	-	-	200
<i>Instructional Staff Training Regular Education</i>								
New Teacher Academy Subs	-	-	42,750	42,750	42,750	-	-	42,750
Stipends New Teacher Training	192,600	271,820	90,000	74,000	90,000	-	-	90,000
Other Reg Instr Stff Stipends	-	18,195	6,650	6,650	6,650	-	-	6,650
Contracted Services NTA	-	-	9,500	-	9,500	-	-	9,500
Contracted Services	110	-	-	-	-	-	-	-
Leases Copiers	1,276	1,392	-	-	-	-	-	-
Online Subscriptions	60,000	80,000	80,000	100,000	80,000	-	-	80,000
Travel	-	758	3,990	3,990	3,990	-	-	3,990
Travel-Aspiring Principal Fellowship	531	-	-	-	-	-	-	-
NTA Supplies	26,750	33,630	20,900	37,963	20,900	-	-	20,900
NTA Tech Supplies	666	3,231	8,455	2,440	8,455	-	-	8,455
Books/References	22,896	8,875	19,380	17,832	19,380	(1,000)	-	18,380
Dues and Fees	40	-	-	-	-	1,000	-	1,000
Travel Training Other Programs	-	50	-	-	-	-	-	-
<i>Other Instructional Staff Activities</i>								
<i>Office of Assistant Superintendent Services</i>								
Salary - Chief Academic Officer	107,514	115,229	106,204	108,292	109,643	-	-	109,643
Salary - Clerical	37,791	39,036	33,116	50,185	35,138	-	-	35,138
Communications-Postage	2,494	3,260	5,700	5,700	5,700	-	-	5,700
Printing	6,668	15,879	14,250	14,250	14,250	-	-	14,250
Travel Associate Superintendent	8,762	3,900	3,800	3,800	10,000	-	-	10,000
Supplies Office	3,589	1,077	3,800	3,800	3,800	-	-	3,800
Supplies Technology	2,107	4,217	4,750	4,750	4,750	-	-	4,750
<i>School Administrative Services</i>								
Supplies Sch Admin Non-Instructional	7,176	10,282	6,000	3,663	9,000	-	-	9,000
Summer School Salaries Principals	-	-	5,000	5,000	5,000	-	-	5,000
Summer School Salaries Asst Princpls	-	-	5,000	5,000	5,000	-	-	5,000
<i>Warehouse and Distribution Services</i>								

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Supplies Mail	-	-	190	190	-	-	-	-
<i>Operation and Maintenance of Plant Services</i>								
Other Purchased Services - Security	-	1,867,971	2,100,000	2,100,000	2,100,000	-	-	2,100,000
Contracted Services- Canines	2,700	1,500	13,300	13,300	13,300	-	-	13,300
Resource Officers	1,389,114	1,461,775	1,800,000	1,800,000	1,800,000	-	-	1,800,000
<i>Tech Admin Services</i>								
BARK Program Subscription	-	20,375	20,375	61,125	-	-	-	-
<i>Community Service Operations</i>								
Calcasieu Arts & Humanities Council	-	-	10,000	8,669	10,000	-	-	10,000
Big Brother/Sister Program	12,000	25,000	25,000	25,000	25,000	-	-	25,000
Transfers Out School Activity Funds (SAF)	377,785	382,421	431,000	427,105	574,000	-	-	574,000
Total Curriculum & Instruction	\$ 8,778,471	\$ 9,863,304	\$ 10,766,580	\$ 10,882,671	\$ 10,966,238	\$ -	\$ 3,616	\$ 10,969,854
Elementary								
<i>Regular Instruction Programs</i>								
<i>Salaries</i>								
Salary - Kindergarten Teachers	\$ 5,281,884	\$ 5,722,917	\$ 4,869,518	\$ 5,763,151	\$ 4,941,581	\$ -	\$ -	\$ 4,941,581
Salary - Elementary Teachers	34,392,347	36,387,815	30,924,430	37,167,200	32,354,610	-	-	32,354,610
Salary - Classroom Aides	23,846	25,613	19,447	29,177	20,984	-	-	20,984
<i>Purchased Professional Services</i>								
<i>Purchased Property Services</i>								
<i>Purchased Other Services</i>								
Online Subscription License Fees	-	-	-	-	50,400	(7,975)	-	42,425
<i>Teacher Travel</i>	169	-	-	-	-	-	-	-
Travel - Teachers	2,461	3,535	2,375	2,375	2,500	-	-	2,500
<i>Supplies Purchases</i>								
Supplies - K thru 5	-	9,648	4,560	344	5,000	500	-	5,500
Tech Supplies K - 5	679	34,229	30,200	688	32,000	-	-	32,000
<i>Equipment Purchases</i>								
<i>Other Instructional Programs - Co-Curricular Activities</i>								
Teacher Salaries-Extracurricular Supplements	7,000	4,918	7,000	4,000	4,000	-	-	4,000
Teacher Salaries-Extracurricular Esports	-	-	-	-	2,000	-	-	2,000
Teacher Salaries-Extracurricular Robotics	-	-	-	-	4,200	-	-	4,200
<i>After School Programs</i>								

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
<i>Other Instructional Programs -Alternative School Programs</i>						-	-	-
Salaries ISI Teachers	122,207	118,720	150,000	150,000	150,000	40,414	-	190,414
Salaries ISI Aides	27,729	28,918	19,999	29,949	21,686	-	-	21,686
<i>Other Instructional Programs</i>						-	-	-
CODOFIL Teacher Salaries	2,341,950	2,319,738	1,843,443	2,516,152	2,022,663	-	-	2,022,663
ESL Aides	4,745	23,697	18,068	23,094	19,603	-	-	19,603
CODOFIL Travel	14,686	13,858	15,200	15,200	18,000	-	-	18,000
<i>Special Programs - NCLB</i>						-	-	-
<i>Special Programs - ELAcquisition</i>						-	-	-
Salary-ELA Paraprofessional	100,860	124,045	73,186	173,116	141,574	-	-	141,574
<i>Special Programs - Pre-K</i>						-	-	-
<i>Guidance Services</i>						-	-	-
Salary - Counselors Elementary	2,294,682	2,453,025	2,068,479	2,466,356	2,209,528	-	-	2,209,528
<i>Diagnostic Services</i>						-	-	-
<i>Improvement of Instructional Services - Regular Education Programs</i>						-	-	-
Salary - Administrative Directors	106,307	108,652	99,627	177,032	200,732	-	-	200,732
Salary - Secretaries Administrative Directors	69,268	65,301	55,445	68,175	60,237	-	-	60,237
Eq Lease Copier	1,787	1,876	4,275	4,275	4,500	-	-	4,500
Dues and Fees	-	-	475	-	800	-	-	800
Salary - Clerical	30,163	55,830	48,783	58,457	50,567	-	-	50,567
<i>Instruction and Curriculum Development Services</i>						-	-	-
Salary - Instructional Consultants Elementary	-	60,945	80,993	90,178	83,213	-	-	83,213
Salaries/Supplements Elementary Programs	3,535	5,956	5,000	480	480	-	-	480
Salaries - Clerical Instructional Staff	453	-	1,000	1,355	-	-	-	-
Purchased Services	5,489	-	3,325	3,325	4,500	7,975	-	12,475
Repair & Upkeep of Equipment	-	-	2,375	2,375	2,500	-	-	2,500
Travel Elementary Teachers	4,680	2,016	30,000	30,000	42,000	-	-	42,000
Travel - Supervisors & Consultants	93	-	-	-	-	-	-	-
Travel - Administrative Directors	1,625	4,598	2,850	2,850	4,000	-	-	4,000
Supplies Elementary	10,620	11,954	3,850	12,017	8,000	-	-	8,000
Supplies Office (Adm. Director)	1,146	1,744	5,130	384	5,400	-	-	5,400
Supplies Admin Tech Other	2,145	-	1,900	2,340	2,400	-	-	2,400
Books Elementary	-	-	1,900	1,900	2,000	-	-	2,000
<i>Instructional Staff Training Services</i>						-	-	-

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Supplies Training	23,188	-	-	-	-	-	-	-
<i>Library and Media Services</i>								
Salary - Librarians	1,957,758	1,956,088	1,618,591	2,021,711	1,757,591	-	-	1,757,591
<i>School Administrative Services</i>								
Salary - School Secretaries	1,842,187	1,984,219	1,556,882	1,943,084	1,619,706	-	-	1,619,706
Supplies Office - Principals	38,164	36,000	34,200	34,200	40,500	-	-	40,500
Tech Supplies Principals	80,889	42,072	28,975	62,909	30,500	-	-	30,500
Salary - Principals	2,889,095	2,971,960	2,725,736	3,047,755	2,755,519	-	-	2,755,519
Salary - Assistant Principals	2,835,787	2,928,523	2,549,056	3,058,140	2,715,618	-	-	2,715,618
Total Elementary	\$ 54,519,624	\$ 57,508,410	\$ 48,906,274	\$ 58,963,745	\$ 51,391,092	\$ 40,914	\$ -	\$ 51,432,006

Elementary - Instructional

Regular Instruction Programs

Online subscriptions	\$ 10,772	\$ 1,363	\$ 6,555	\$ 3,055	\$ 3,054	\$ -	\$ -	\$ 3,054
Supplies - K thru 5	27,586	12,823	33,576	26,576	20,576	(6,000)	-	14,576
Supplies - Remediation	-	5,612	-	-	-	-	-	-
Supplies Kindergarten Testing	10,071	104	8,617	-	-	-	-	-
Tech Supplies K-5	-	47,492	20,900	15,007	34,007	-	-	34,007
<i>Other Instructional Programs</i>								
Remediation Teachers	12,960	6,870	15,000	15,000	15,000	-	-	15,000
Supplements - Learning Interventionists/Tutor:	132,994	135,575	150,000	132,050	132,050	-	-	132,050
<i>Improvement of Instructional Services - Regular Education Programs</i>								
Salaries - Clerical	32,056	33,718	28,240	34,270	30,689	-	-	30,689
Eq Lease Copier	4,917	7,028	7,980	5,980	5,980	-	-	5,980
Membership Fees	1,137	881	1,080	1,080	1,080	-	-	1,080
<i>Instruction and Curriculum Development Services</i>								
Salary - Instructional Consultants Elementary	363,737	373,415	332,732	384,880	352,569	-	-	352,569
Purchased Services	-	12,144	-	28,010	27,510	(9,000)	-	18,510
Travel Elementary Teachers	174	406	-	-	-	-	-	-
Travel - Supervisors & Consultants	7,132	15,940	17,955	19,955	17,955	-	-	17,955
Supplies - Supervisors/Consultants Elementar	3,921	914	6,840	6,840	6,840	-	-	6,840
Supplies Elementary	10,618	8,476	13,253	10,253	4,753	9,000	933	14,686
Tech Supplies - Supervisors/Consultants Elerr	16,636	6,114	6,793	6,793	1,793	1,000	-	2,793
Staff Travel	350	-	-	-	-	-	-	-

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Staff Training Supplies	11,180	-	-	-	-	5,000	-	5,000
Total Elementary Instructional	\$ 646,241	\$ 668,875	\$ 649,520	\$ 689,748	\$ 653,856	\$ -	\$ 933	\$ 654,790
Middle School								
<i>Regular Instruction:</i>								
Salary - Kindergarten Teachers	\$ 287,211	\$ 298,823	\$ 252,405	\$ 302,430	\$ 263,005	\$ -	\$ -	\$ 263,005
Salary - Elementary Teachers	22,415,573	23,684,048	20,110,303	24,002,899	20,668,701	-	-	20,668,701
Salary - Remediation	10,560	3,600	10,000	10,000	10,000	-	-	10,000
Salary - Classroom Aides	25,327	27,669	21,726	21,726	-	-	-	-
Purchased Services	548	-	-	620	-	-	-	-
Purch Svcs Maintenance/Repair	3,549	-	2,300	14,196	2,300	-	-	2,300
P/S Communications	63,727	92,159	168,900	59,271	168,900	-	-	168,900
Travel FACE	-	2,083	750	750	750	-	-	750
Travel - Teachers	2,463	7,728	8,000	8,000	8,000	-	-	8,000
Supplies General School K-12	46,050	60,190	66,996	97,117	66,996	-	-	66,996
Supplies Remediation	-	1,301	2,545	2,545	2,545	-	-	2,545
Supplies Language	6,191	27,889	23,138	28,871	22,000	-	-	22,000
Supplies Math	29,678	27,373	20,521	19,901	22,000	-	-	22,000
Supplies Science	2,969	26,387	19,980	10,148	22,000	-	-	22,000
Supplies Social Studies	3,277	20,593	18,137	18,137	22,000	-	4,326	26,326
Supplies Foreign Language	-	10,721	4,000	5,824	16,000	-	-	16,000
Tech Supplies Gen Sch K-12	70,460	42,647	41,769	54,880	41,769	-	-	41,769
Tech Supplies Remediation	4,132	5,663	10,000	10,000	10,000	-	-	10,000
Tech Supplies Language	14,307	15,029	23,138	17,405	22,000	-	-	22,000
Tech Supplies Math	9,640	9,204	20,521	17,011	22,000	-	-	22,000
Tech Supplies Science	16,016	17,229	19,980	43,688	22,000	-	-	22,000
Tech Supplies Social Studies	29,303	20,564	18,137	18,137	22,000	-	-	22,000
Tech Supplies Foreign Language	-	23,232	44,267	42,269	57,267	-	-	57,267
French Immersion Tech Supplies	-	-	2,000	2,000	2,000	-	-	2,000
Instructional Texts	4,715	52,959	29,058	7,558	40,000	-	-	40,000
Replacement Workbooks	-	1,321	-	-	-	-	-	-
Instructional Periodicals	-	876	1,335	1,335	1,335	-	-	1,335
Equipment General School	-	5,995	2,995	2,995	2,995	-	-	2,995
<i>Other Instructional Programs - Co-Curricular Activities</i>								

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Salaries CoCurricular	47,671	46,067	45,893	45,893	45,680	-	-	45,680
Salaries CoCurricular Robotics	-	6,000	-	8,000	8,000	-	-	8,000
Cocurricular Aides	-	527	560	560	560	-	-	560
Salaries CoCurricular E-sports	-	13,000	-	4,000	4,000	-	-	4,000
<i>Other Instructional Programs - Athletics</i>						-	-	-
Salaries Coaching Supplements	76,275	70,972	68,013	79,620	71,844	-	-	71,844
Salaries Clerical Supplements	1,600	1,826	2,400	2,400	2,400	-	-	2,400
Contracted Services	825	900	900	900	900	-	-	900
Athletic Supplies	23,678	16,500	18,000	41,100	18,000	-	-	18,000
<i>After School Programs</i>						-	-	-
<i>Other Instructional Programs -Alternative School Programs</i>						-	-	-
ISI Teachers	123,861	142,049	170,000	170,000	170,000	-	-	170,000
ISI Aides	16,170	16,170	20,000	20,000	20,000	-	-	20,000
<i>Alternative Programs</i>						-	-	-
Remediation / ISI	-	62,088	48,932	88,985	85,000	-	-	85,000
<i>Guidance Services</i>						-	-	-
Salary - Counselors Middle	1,142,140	1,175,876	1,031,345	1,233,347	1,080,104	-	-	1,080,104
<i>Improvement of Instructional Services - Regular Education Programs</i>						-	-	-
Salary - Administrative Director	106,307	108,652	99,627	108,812	102,853	-	-	102,853
Salary - Secretary to Admin Director	48,531	63,907	28,987	35,472	31,922	-	-	31,922
Admin Office Supplies	11,229	10,157	6,000	6,000	6,000	-	-	6,000
Misc Exp - Dues & Fees	250	920	650	2,450	650	-	-	650
<i>Improvement of Instructional Services - Other Educational Programs</i>						-	-	-
French Immersion Travel	-	-	1,500	1,500	1,500	-	-	1,500
<i>Instruction and Curriculum Development Services</i>						-	-	-
Salary - Instructional Consultants Middle	430,221	476,123	423,258	479,218	439,894	-	-	439,894
Salary - Instructional Coordinator	82,196	71,918	63,137	72,322	65,821	-	-	65,821
Salary - Instructional Coaches	202,374	210,031	183,578	183,578	132,259	-	-	132,259
Salaries/Supplements Middle Programs	23,560	9,210	25,000	62,595	25,000	-	-	25,000
Salaries - Other Instructional	-	300	-	-	-	-	-	-
Purchased Services - Consultants Middle	30,929	4,000	4,000	7,510	4,000	-	-	4,000
Purchased Services - Middle	102,730	89,682	119,400	105,524	119,400	-	-	119,400
Repair Office Equipment Middle	-	-	400	400	400	-	-	400
Repair Services Property	4,746	2,613	6,500	6,500	6,500	-	-	6,500

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Communications-Postage	25	16	250	250	250	-	-	250
Travel Middle	20,271	12,051	22,650	22,650	22,650	-	-	22,650
Travel - Supervisors & Consultants	9,417	17,512	13,500	13,500	13,500	-	-	13,500
Travel - Administrative Director	2,882	2,007	4,000	4,000	4,000	-	-	4,000
Travel Accountability	321	-	-	-	-	-	-	-
Supplies - Supervisors/Consultants Middle	553	1,878	1,550	1,550	1,550	-	-	1,550
Supplies Middle	21,268	41,608	19,850	26,850	19,850	-	-	19,850
Supplies Office (Admin. Director)	894	-	-	-	-	-	-	-
Supplies - Accountability	1,521	-	-	-	-	-	-	-
Tech Supplies - Supervisors/Consultants Midd	1,489	4,085	4,450	4,450	4,450	-	-	4,450
Tech Supplies Middle	8,798	6,474	5,530	16,496	5,530	-	-	5,530
Books Middle	2,490	-	3,000	3,000	3,000	-	-	3,000
Misc Exp Dues and Fees	1,098	1,247	1,300	1,300	1,300	-	-	1,300
<i>Instructional Staff Training Services</i>								
Contracted Services	-	-	500	500	500	-	-	500
Travel	-	7,485	7,485	7,485	7,485	-	-	7,485
<i>Library Services</i>								
Salary - Librarians	750,159	830,547	705,893	844,512	710,126	-	-	710,126
<i>Other Instructional Staff Services</i>								
Supplies Office - Supervisory Staff Middle	921	3,638	4,000	4,122	4,000	-	-	4,000
Tech Supplies Computers Supervisory Staff	188	4,894	4,895	4,895	4,895	-	-	4,895
<i>School Administrative Services</i>								
Salary - School Secretaries	909,757	902,779	701,686	943,015	784,503	-	-	784,503
Supplies Office - Principals	26,339	26,200	26,200	26,200	26,200	-	-	26,200
Tech Supplies Sch Admin	1,800	18,980	9,800	-	9,800	-	-	9,800
Salary - Principals	1,183,141	1,133,144	1,023,926	1,261,419	1,129,521	-	-	1,129,521
Salary - Assistant Principals	1,570,958	1,803,511	1,590,443	2,030,560	1,789,357	-	-	1,789,357
Salary - Dean of Discipline	67,459	70,026	61,223	71,039	63,665	-	-	63,665
<i>Operation and Maintenance of Plant Services</i>								
<i>Transportation</i>								
Salary - Bus driver	-	159	-	-	-	-	-	-
<i>Personnel Related Svcs</i>								
Legal - Visas	500	-	3,000	3,000	3,000	-	-	3,000
Total Middle School	\$ 30,103,238	\$ 31,973,012	\$ 27,526,112	\$ 32,877,192	\$ 28,590,382	\$ -	\$ 4,326	\$ 28,594,707

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
High Schools								
<i>Regular Instruction Services</i>								
Salary - Kindergarten Teachers	\$ 182,223	\$ 190,768	\$ 161,883	\$ 193,423	\$ 170,683	\$ -	\$ -	\$ 170,683
Salary - Elementary Teachers	3,259,957	3,171,985	2,659,526	3,178,532	2,754,111	-	-	2,754,111
Salary - Classroom Aides	22,601	22,494	18,203	27,656	19,468	-	-	19,468
Salary - Secondary Teachers	31,410,084	33,330,270	28,395,395	33,255,626	28,887,416	-	-	28,887,416
Salary - Alternative Discipline Program	760	80	-	-	-	-	-	-
Salary - Remediation	-	-	-	2,128	-	-	-	-
Salary - Academic Competition	7,352	7,566	-	7,422	-	-	-	-
Salary - Classroom Aides	170,177	203,671	139,618	303,323	231,730	-	-	231,730
Art Purchased Services	1,017	4,142	-	-	-	-	-	-
C/S Athletic Training	-	-	-	-	140,000	-	-	140,000
Tech Services Web Based Subscriptions	717,445	812,045	180,000	180,000	180,000	-	-	180,000
Travel - Academic Competition	84	1,826	-	-	-	-	-	-
Travel - Teachers	2,749	5,737	4,500	4,500	4,275	-	-	4,275
Supplies - Academic Competition	4,853	3,436	4,560	4,560	4,560	-	-	4,560
Supplies - General School	30,954	27,209	7,200	7,200	7,200	-	-	7,200
Supplies - English	24,581	26,228	11,900	11,900	11,900	-	-	11,900
Supplies - Mathematics	25,079	18,564	7,820	17,820	7,820	-	-	7,820
Supplies - Science	75,231	36,940	51,890	66,754	51,890	-	-	51,890
Supplies - Social Studies	17,176	14,226	-	10,815	10,815	-	-	10,815
Supplies - Physical Education	9,890	17,487	15,000	15,000	15,000	-	-	15,000
Tech Supplies Gen Sch	22,091	29,203	30,000	25,200	25,000	-	-	25,000
Tech Supplies English	24,539	15,530	21,970	21,970	21,970	-	-	21,970
Tech Supplies Math	16,704	30,752	38,570	25,168	38,570	-	-	38,570
Tech Supplies Science	2,389	40,451	22,550	22,550	22,550	-	-	22,550
Tech Supplies Social Studies	12,676	9,368	26,750	26,750	26,750	-	2,427	29,177
Books-Texts	5,811	5,272	14,250	14,250	14,250	-	-	14,250
Salaries -Virtual Programs	99,458	156,492	190,000	190,000	190,000	-	-	190,000
Supplies Virtual Program	254	830	1,500	1,500	1,500	-	-	1,500
Tech Supplies Virtual Program	-	348	-	-	-	-	-	-
<i>Career and Technical Education Programs</i>								
Salary - Agriculture Teachers	745,205	856,467	749,902	846,120	774,900	-	-	774,900

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Salary - Home Economics Teachers	57,341	60,386	50,561	60,596	52,761	-	-	52,761
Salary - Trades & Industry Teachers	1,974,041	2,052,006	1,768,857	2,141,413	1,896,453	-	-	1,896,453
Salary - Business Teachers	381,289	401,791	343,166	452,713	356,366	-	-	356,366
<i>Other Instructional Programs</i>						-	-	-
<i>Other Instructional Programs-CoCurricular</i>						-	-	-
Salaries CoCurricular Supplements	134,217	139,441	138,882	144,704	134,940	-	-	134,940
Supplements Robotics	-	-	-	8,000	-	-	-	-
Aides CoCurricular Supplement	17,803	21,210	8,223	18,053	9,583	-	-	9,583
<i>Other Instructional Programs-Athletics</i>						-	-	-
Salaries Coaching Supplements	390,869	396,491	392,143	392,143	382,320	-	-	382,320
Coaching Supplements Aides	21,870	2,761	1,985	1,985	6,785	-	-	6,785
Athletic Drug Testing	6,263	9,291	9,000	9,000	9,000	-	-	9,000
Supplies Helmet Certification	10,000	18,000	14,000	14,000	14,000	4,000	-	18,000
<i>Other Instructional Programs Driver's Education</i>						-	-	-
<i>Other Instructional Programs JROTC</i>						-	-	-
ROTC Instructors	302,986	302,557	272,807	272,807	189,008	-	-	189,008
ROTC Travel	3,000	3,000	3,000	3,000	3,000	-	-	3,000
Supplies ROTC	3,000	3,000	3,000	3,000	3,000	-	-	3,000
<i>After School Programs</i>						-	-	-
<i>Alternative School Programs</i>						-	-	-
Teachers Alternative Program	9,600	-	-	-	-	-	-	-
ISI Teachers	160,163	159,182	170,000	170,000	170,000	-	-	170,000
Detention Center Teacher	71,125	68,186	59,361	88,620	61,561	-	-	61,561
ISI Aides	540	17,364	20,000	20,000	20,000	-	-	20,000
<i>Other Programs</i>						-	-	-
Salaries Teachers	50,155	42,061	5,000	5,000	-	-	-	-
Salaries Remediation Aides	2,271	3,791	-	-	-	-	-	-
<i>English Language Acquisition Title III</i>						-	-	-
<i>Other Programs-PreK</i>						-	-	-
<i>Pupil Support-Attendance Services</i>						-	-	-
Salary - Truancy Officer	131,547	136,768	119,249	119,249	82,700	-	-	82,700
<i>Pupil Support-Social Work</i>						-	-	-
<i>Pupil Support-Other Attendance & SW Services</i>						-	-	-
Salary - Discipline & Expulsion Officers	67,378	69,967	61,186	71,346	64,845	-	-	64,845

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
<i>Pupil Support-Guidance</i>						-	-	-
Salary - Counselors High	2,263,678	2,279,292	1,975,010	2,336,072	2,101,612	-	-	2,101,612
<i>Improvement of Instructional Services-Regular Programs</i>						-	-	-
Salary - Administrative Director	106,307	108,652	99,627	108,812	102,853	-	-	102,853
Salary - High Secretary	64,420	67,250	55,752	78,413	60,151	-	-	60,151
Travel - Admin Director	5,477	5,234	1,350	1,350	1,350	-	-	1,350
Supplies Office (Admin Director)	96	-	800	800	760	-	-	760
<i>Improvement of Instructional Services-Other Special Programs</i>						-	-	-
<i>Improvement of Instructional Services-CTE</i>						-	-	-
Salary - Data Analyst	65,837	68,615	60,022	69,207	62,987	-	-	62,987
<i>Other Instructional Services</i>						-	-	-
Salary - Instructional Coordinator Suppl.	5,000	60,480	54,997	61,362	56,212	-	-	56,212
<i>Instruction and Curriculum Development Services</i>						-	-	-
Director of High School Curriculum	101,489	103,834	94,809	103,994	97,879	-	-	97,879
Salary - Instructional Supervisors High	75,672	78,261	69,480	78,665	72,164	-	-	72,164
Salary - Instructional Consultants High	285,150	215,796	193,071	302,377	271,821	-	-	271,821
Supplements, High School Program	20,719	36,073	50,000	50,000	50,000	-	-	50,000
Salary Clerical	62,349	56,231	25,399	46,794	27,803	-	-	27,803
Purchased Services High	-	1,828	1,500	1,500	1,500	-	-	1,500
C/S Art Consultant	-	21	-	-	-	-	-	-
Communications-Online subscriptions	236	2,006	-	-	-	-	-	-
IS Gen Schl Online	-	-	-	402	-	-	-	-
Travel - Supervisors & Consultants High	3,678	6,196	7,200	7,200	6,000	-	-	6,000
Travel High	14,972	7,464	9,500	9,500	9,500	-	-	9,500
Travel Curriculum Director	171	1,102	1,615	1,615	1,000	-	-	1,000
Supplies Support High	12,844	7,387	8,235	8,235	7,500	-	-	7,500
Supplies High	15,344	39,635	23,750	26,750	23,750	-	-	23,750
Math Instructional Staff (IS) Supplies	84	-	-	-	-	-	-	-
Supplies Curriculum Director	996	802	950	950	900	-	-	900
Supplies Technology Computers	2,132	3,557	6,650	6,650	4,000	-	-	4,000
Tech Supplies High	16,513	12,223	18,050	17,125	15,000	-	-	15,000
Miscellaneous- Dues and Fees	998	189	400	400	400	-	-	400
<i>Instructional Staff Training Services</i>						-	-	-
Reg Instr Training Stipends	54,217	41,203	20,000	20,000	25,000	-	-	25,000

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Purch Svcs-Educational Svcs	3,201	-	3,500	7,800	3,500	-	-	3,500
Rental Bldg Facility	22,000	7,064	-	-	-	-	-	-
<i>Library and Media Services</i>								
Library Consultant	81,404	83,993	75,212	84,397	77,896	-	-	77,896
Salary - Librarians	1,025,896	1,040,383	879,776	1,037,147	902,376	-	-	902,376
<i>School Administrative Services</i>								
Salary - School Secretaries	1,626,317	1,736,362	1,312,897	1,781,353	1,556,290	-	-	1,556,290
Supplies Office - Principals	15,564	15,000	13,500	13,500	13,500	-	-	13,500
Alternative School General Fund	-	-	6,650	6,650	-	-	-	-
Salary - Principals	1,496,018	1,441,192	1,283,055	1,376,250	1,234,802	-	-	1,234,802
Salary - Assistant Principals	3,024,201	3,050,065	2,789,152	3,200,317	2,808,202	-	-	2,808,202
Salary - Dean of Discipline	199,928	207,629	181,220	181,220	131,096	-	-	131,096
<i>Building Services</i>								
<i>Security Services</i>								
Purchased Services Security	-	950	-	-	-	-	-	-
Total High Schools	\$ 51,359,706	\$ 53,732,609	\$ 45,516,537	\$ 53,482,604	\$ 46,796,482	\$ 4,000	\$ 2,427	\$ 46,802,909
Vocational Education								
<i>Instructional Art/Band/Vocal</i>								
Instrument Repair	\$ 75,006	\$ 48,475	\$ 106,207	\$ 106,207	\$ 106,207	\$ -	\$ -	\$ 106,207
Vocal Purchased Services	-	1,744	7,855	7,855	7,855	-	-	7,855
Art P/S	9,864	-	13,717	13,717	13,717	-	-	13,717
Art Matching Consultant	-	-	6,500	6,500	6,500	-	-	6,500
Art Travel	4,589	5,123	8,000	8,000	8,000	-	-	8,000
Art Supplies	9,617	7,736	1,440	1,440	1,440	-	-	1,440
Visual Graphics Art	83,277	86,517	84,262	84,262	84,262	-	-	84,262
Band Supplies	69,291	186,835	92,000	106,849	106,849	-	-	106,849
Vocal Music Supplies	15,089	3,043	25,990	25,990	25,990	-	-	25,990
Art Tech Supplies	499	-	-	-	-	-	-	-
Graphic Arts	911	-	-	-	-	-	-	-
Band Tech Supplies	1,215	-	-	-	-	-	-	-
Vocal Music Equipment	5,188	5,722	-	-	-	-	-	-
<i>Career and Technical Ed</i>								

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
<i>Agriculture</i>								
R/M Property Agriculture	-	2,045	2,000	2,000	2,000	-	-	2,000
Online Subscriptions	9,897	22,152	4,000	4,000	4,000	-	-	4,000
Travel Agriculture	15,451	18,204	13,600	25,600	25,600	-	-	25,600
Supplies Agriculture	53,868	91,118	80,793	105,520	105,520	-	-	105,520
Tech Supplies Agriculture	5,280	1,865	20,000	20,000	20,000	-	-	20,000
<i>Family and Consumer Sciences</i>								
Repair Home Economics	-	200	-	-	-	-	-	-
Communications-Online Subscriptions	17,641	12,674	-	-	-	-	-	-
Travel Home Economics	2,323	2,393	1,500	1,500	1,500	-	-	1,500
Supplies Home Economics	40,379	37,740	42,243	42,243	42,243	-	-	42,243
Tech Supplies Home Economics	6,074	4,978	22,000	13,500	22,000	-	-	22,000
<i>Trade and Industry</i>								
T&I Teachers	119,083	32,015	-	-	-	-	-	-
R/M Property T & I	7,098	13,445	8,000	8,000	8,000	-	-	8,000
R/M Property Tech Ed	-	21,700	2,000	2,000	2,000	-	-	2,000
Comm Online Subscrip T&I	17,811	41,546	1,000	20,836	21,936	-	-	21,936
Comm Online Subscrip T&I - CDF	37,812	64,860	-	-	-	-	-	-
Travel	1,051	2,547	-	-	-	-	-	-
Travel Trade and Industry	18,751	25,492	1,000	11,000	11,000	-	-	11,000
Travel Trade and Industry - CDF	-	537	-	-	-	-	-	-
Supplies	63,771	1,500	2,000	2,000	2,000	-	-	2,000
Supplies Scantron	-	3,619	2,000	2,470	2,470	-	-	2,470
Supplies T&I/Health Occupations	325,875	191,248	255,545	238,145	233,745	-	-	233,745
Supplies T&I/Health Occupations - CDF	107,125	287,271	-	58,639	58,639	649,073	-	\$ 707,712
Supplies T&I/Health Occupations - SCA	-	46,046	-	-	992	-	3,474	4,466
Supplies Technology Education	10,785	2,574	11,755	20,955	20,955	-	-	20,955
Tech Supplies T&I/Health Occupations	33,261	20,602	40,000	32,000	31,500	-	-	31,500
Tech Supplies T&I/Health Occupations - CDF	-	487,474	-	143,948	143,948	-	5,043	148,991
Tech Supplies Technology Education	9,714	10,185	13,000	13,000	13,000	-	-	13,000
Texts	12,947	-	-	6,044	8,944	-	-	8,944
Texts - CDF	90	-	-	-	-	-	-	-
Equipment	259,459	-	-	-	-	-	-	-
Equipment CDF	-	49,232	-	-	-	-	-	-

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Equipment T&I/Health Occupations	78,961	37,987	15,000	5,000	5,000	-	-	5,000
Equipment T&I/Health Occupations CDF	11,707	-	17,000	17,000	17,000	-	-	17,000
Dues and Fees	175	884	-	920	1,320	-	-	1,320
<i>Business and Administration</i>								
Repair Business Education	-	16,561	-	-	-	-	-	-
R/M Property	40,958	-	48,785	18,785	18,785	-	-	18,785
Communications-Online Subscriptions	88,395	108,925	72,500	152,500	152,500	-	-	152,500
Travel Business and Office	10,536	11,256	3,000	3,000	3,000	-	-	3,000
Supplies Business and Office	44,702	95,798	93,895	28,895	28,895	-	-	28,895
Tech Supplies Business and Office	17,852	17,033	36,839	40,839	40,839	-	-	40,839
Equipment Business and Office	7,089	-	7,500	3,500	3,500	-	-	3,500
<i>Other Career and Technical Programs</i>								
Salary - TECP Consortium	180,109	187,776	161,683	161,683	112,322	-	-	112,322
Salary - Disadvantaged Aides	5,684	1,395	-	18,252	22,083	-	-	22,083
C/S-Purch Ed Svcs	5,500	-	-	-	-	-	-	-
Purchased Services	-	15,038	65,000	33,550	9,600	-	-	9,600
Repairs Options	-	1,797	12,600	600	600	-	-	600
Copier	-	28,105	-	-	-	-	-	-
Lease Equipment	14,274	-	22,600	22,600	28,600	-	-	28,600
Online Subscriptions	5,970	57,185	25,000	124,500	124,500	-	-	124,500
Travel Option 3	3,520	18,721	8,000	38,000	38,000	-	-	38,000
Travel Guidance	12,869	13,947	3,000	3,000	3,000	-	-	3,000
Supplies Options	38,313	96,062	73,000	38,000	38,000	-	-	38,000
Supplies TECP	-	997	1,000	1,000	1,000	-	-	1,000
Supplies Guidance	4,861	54,983	24,000	24,000	24,000	-	-	24,000
Supplies O/A Guidance	-	1,999	2,000	2,000	-	-	-	-
Supplies TECP Outreach	-	-	2,000	2,000	-	-	-	-
Supplies TECP Basic	-	1,619	2,000	2,000	-	-	-	-
Tech Supplies Options	416	118,415	70,000	22,500	22,500	-	-	22,500
Tech Supplies Guidance	12,993	1,020	29,000	29,000	29,000	-	-	29,000
Tech Instructional Books	2,391	-	1,800	1,800	1,800	-	-	1,800
Equipment Option 3	7,067	19,550	19,950	9,950	9,950	-	-	9,950
<i>Improvement of Instructional Services Career and Technical Education Programs</i>								
Salary - Director Vocational	102,658	105,834	96,809	105,994	99,879	-	-	99,879

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Salary-Option 3 Supervisors	77,774	-	-	-	-	-	-	-
Salary-CTE Career Coach	-	169,421	69,968	153,719	138,716	-	-	138,716
Salary - Vocational Clerical	72,490	83,009	48,718	61,778	53,481	-	-	53,481
<i>Improvement of Instructional Services Other Programs</i>								
Salary - Admin for STEPS-HS	79,100	81,689	72,407	108,228	75,091	-	-	75,091
<i>Instruction and Curriculum Development Services</i>								
Art Instructional Specialist	-	1,675	-	-	-	-	-	-
Instructional Specialists	264,385	238,320	275,357	275,357	292,190	-	-	292,190
Salaries/Supplements Vocational Programs	23,913	36,138	12,000	126,856	12,000	-	-	12,000
Art Const Supplements	-	6,758	-	2,300	2,300	-	-	2,300
Purchased Services Vocational	-	-	1,000	1,880	1,000	-	-	1,000
Communication-Postage	330	406	110	110	110	-	-	110
Travel Vocational	130	320	1,800	1,800	1,800	-	-	1,800
Travel Voc/Art	-	2,261	1,500	-	-	-	-	-
Travel Administrative Staff Vocational	2,796	1,580	4,000	1,500	1,500	-	-	1,500
Supplies Vocational	1,307	372	-	4,000	4,000	-	-	4,000
Supplies Office Vocational	-	22	-	-	-	-	-	-
Supplies Art Curr Dev	30,832	24,069	7,000	4,447	4,447	-	-	4,447
Tech Supplies Vocational	-	-	1,000	1,000	1,000	-	-	1,000
Tech Supplies Art Curr Dev	2,112	7,363	-	-	-	-	-	-
<i>Curriculum Development Art/Band/Vocal</i>								
Arts Purchased Services	-	-	2,500	2,500	2,500	-	-	2,500
Supplies Art Studio	-	-	15,040	22,040	22,040	-	-	22,040
Art Tech Supplies	-	-	12,238	12,238	12,238	-	-	12,238
<i>Instructional Staff Training Services</i>								
P/S Educational Services	-	34,075	3,400	5,275	3,400	-	-	3,400
Contracted Services	3,930	14,000	2,800	37,995	56,700	-	-	56,700
<i>School Administrative Services</i>								
Salary - Principals	91,620	94,539	85,582	97,267	88,940	-	-	88,940
Salary - Assistant Principals	75,602	84,836	75,873	87,558	78,924	-	-	78,924
<i>Operation and Maintenance</i>								
Supplies Business Machine Repairs	-	1,010	1,540	1,540	1,540	-	-	1,540
Tech Supplies Business Machine Repairs	-	-	400	400	400	-	-	400
<i>Grounds Upkeep Services-Lawn Care</i>								

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Grounds Upkeep Services-Lawn Care	2,375	-	-	-	-	-	-	-
<i>Other Operation and Maintenance of Plant Services</i>								
Salary - Craftsmen/Technical	57,504	58,749	52,829	58,859	54,851	-	-	54,851
Student Worker	859	42	-	-	-	-	-	-
<i>Community Service Operations</i>								
4-H Program	27,405	27,405	27,500	27,500	27,500	-	-	27,500
<i>Building Improvement</i>								
Construction Services	22,748	-	-	-	-	-	-	-
Total Vocational Education	\$ 2,984,304	\$ 3,821,403	\$ 2,556,930	\$ 3,141,235	\$ 2,915,153	\$ 649,073	\$ 8,517	\$ 3,572,743
Early Childhood								
<i>Pre-K Programs</i>								
Supplies	4,037	7,372	75,000	75,000	75,000	-	-	75,000
Tech Supplies	-	-	20,000	20,000	20,000	-	-	20,000
<i>Other Special Programs</i>								
Copier Maintenance Agreement	-	915	-	-	-	-	-	-
R/M Equip	41	-	-	-	-	-	-	-
Web Based Subscriptions	5,697	-	-	-	-	-	-	-
Travel Early Childhood Admin	-	-	2,500	2,500	2,500	-	-	2,500
P/S Temps	9,309	15,289	10,000	15,000	15,000	-	-	15,000
Misc Fees	50	-	-	-	-	-	-	-
<i>Other Special Programs Instr Staff</i>								
Training Stipends	7,212	8,750	7,000	7,000	7,000	-	-	7,000
C/S Training	350	-	-	-	-	-	-	-
<i>Plant Operations</i>								
Supplies	268	353	-	-	-	-	-	-
Total Early Childhood	\$ 26,964	\$ 32,679	\$ 114,500	\$ 119,500	\$ 119,500	\$ -	\$ -	\$ 119,500
Special Education								
<i>Special Education Programs - Special Needs</i>								
Tuition to Other Parishes	\$ 4,516	\$ -	\$ 4,290	\$ 4,290	\$ 4,290	\$ -	\$ -	\$ 4,290
Repair & Maintenance of Equipment	2,570	-	2,442	2,442	2,442	-	-	2,442
Travel Teachers/Therapists	40,112	40,529	38,106	38,106	38,106	-	-	38,106
Supplies Special Ed	1,003	1,209	953	953	953	-	-	953

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Supplies Sp Ed Elem Donation Funding	3,885	283	3,691	3,691	3,691	-	-	3,691
Supplies Instructional	-	-	-	-	-	-	2,438	2,438
Supplies Media Cntr Instructional Tshirt Projec	-	-	-	14,254	14,254	-	-	14,254
Tech Supplies Instructional	-	-	-	12,274	12,274	-	-	12,274
Salary Special Ed SC/Resource/Combo	16,712,490	19,460,953	16,910,032	21,956,913	19,045,469	-	-	19,045,469
Salary - Special Ed Teacher Aides	6,118,011	6,907,021	5,512,641	7,679,693	6,429,673	-	-	6,429,673
Special Ed Extended Day Staff	86,504	97,277	-	90,238	90,000	-	-	90,000
Salary SpEd Classroom Support/Inclusion	1,899,781	1,902,507	1,609,771	1,841,500	1,611,193	-	-	1,611,193
Salary-APE Teachers	649,794	697,140	599,589	814,775	676,392	-	-	676,392
Salary Sp Ed Work Study	242,770	330,682	273,034	311,616	285,148	-	-	285,148
Salary - Special Ed Work Study Aides	1,345	-	-	-	-	-	-	-
Travel	21,320	17,863	20,254	20,254	22,000	-	-	22,000
Salary-Special Ed Preschool	1,734,189	2,413,943	2,132,603	2,497,606	2,127,510	-	-	2,127,510
Aides-Sp Ed Preschool	708,775	1,064,607	837,097	1,082,531	921,100	-	-	921,100
Travel APE Tchrs	-	212	-	-	-	-	-	-
<i>Pupil Support Services - Social Work</i>								
Salary - Program Facilitator	93,567	96,815	85,851	119,220	89,044	-	-	89,044
<i>Pupil Support Services - Speech Pathology and Audiology</i>								
Equipment	-	1,075	-	-	-	-	-	-
Salary - Sign Language Interpr	246,844	253,680	291,329	389,877	347,620	-	-	347,620
<i>Occupational Therapy and Related Service</i>								
C/S-Occupational Therapist	312,960	312,090	121,781	121,781	137,774	-	-	137,774
C/S-Physical Therapist	-	-	172,226	172,226	172,226	-	-	172,226
Orientation and Mobility Specialist	7,863	9,072	-	-	10,500	-	-	10,500
<i>Improvement of Instructional Services - Special Needs</i>								
Salary - Administrative Director Special Ed	104,769	102,600	93,575	100,581	102,853	-	-	102,853
Salary - Director Special Education	6,308	6,052	6,052	6,052	-	-	-	-
Salary - Supervisors Special Education	97,253	100,561	91,536	100,721	94,500	-	-	94,500
Salary - Special Education Clerical	133,508	138,976	119,003	142,745	96,625	-	-	96,625
Travel Special Education	3,981	-	3,782	3,782	3,782	-	-	3,782
Travel - Supervisors and Director	-	4,971	-	-	-	-	-	-
Early Childhood Special Ed Coordinator	77,624	80,213	71,432	71,432	-	-	-	-
<i>Instruction and Curriculum Development Svcs</i>								
<i>Professional Development</i>								

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Travel	-	3,750	-	-	-	-	-	-
Plant Operations	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Communication - Postage Special Education	3,271	1,775	3,107	3,107	3,200	-	-	3,200
Printing and Binding	48	-	-	-	-	-	-	-
Special Needs Transportation	-	-	-	-	-	-	-	-
Payment in Lieu of Transportation	1,257	2,541	1,250	1,250	1,200	-	-	1,200
Personnel Svcs Special Ed	-	-	-	-	-	-	-	-
Total Special Education	\$ 29,316,318	\$ 34,048,397	\$ 29,005,427	\$ 37,603,910	\$ 32,343,819	\$ -	\$ 2,438	\$ 32,346,257

Advanced Studies - Gifted/Talented/Advanced Placement

Gifted and Talented Programs

Salary - Teachers Gifted	\$ 3,158,082	\$ 3,194,283	\$ 2,616,315	\$ 3,517,990	\$ 3,029,455	\$ -	\$ -	\$ 3,029,455
Testing Proctor	9,166	17,340	18,203	18,203	19,740	-	-	19,740
Communication Online Subscriptions	17,475	12,010	19,000	19,000	19,000	-	-	19,000
Travel Gifted Teachers	27,964	44,809	45,000	45,000	40,000	-	-	40,000
Other Purchased Services Gifted	-	-	-	-	2,000	-	-	2,000
Supplies Gifted Educational Materials	27,134	32,503	43,388	45,412	43,388	-	486	43,874
Tech Educational Materials & Supplies Gifted	27,883	43,628	62,456	62,456	72,456	-	-	72,456
Textbooks Gifted	8,328	10,088	14,000	14,000	7,000	-	-	7,000
Periodicals/Newspapers Gifted	1,069	-	750	750	750	-	-	750
Dues and Fees	50	850	1,000	1,000	1,000	-	-	1,000
Salary - Teachers Talented	-	-	-	58,946	51,961	-	-	51,961
Purchased Services Talented	-	588	1,000	1,000	3,000	-	-	3,000
Teacher Travel Talented	1,473	1,463	2,500	2,500	2,500	-	-	2,500
Supplies Talented Educational Materials	10,988	19,628	19,527	19,527	19,527	-	91	19,618
Tech Educational Materials & Supplies Talented	1,099	4,863	11,200	11,200	14,400	-	-	14,400
Periodicals/Newspapers Talented	445	544	500	500	700	-	-	700
Supplies A/P Educational Materials	7,599	1,804	7,540	7,540	7,540	-	-	7,540
Tech Educational Materials & Supplies A/P	22,560	7,243	9,500	9,500	16,250	-	-	16,250
AP Texts	1,974	4,674	13,750	13,750	7,000	-	-	7,000
<i>Improvement of Instructional Svcs - Gifted and Talented Programs</i>	-	-	-	-	-	-	-	-
Salary - Supervisor Gifted/Talented/Adv Plac	83,518	86,455	78,974	88,159	82,513	-	-	82,513
Salary - Gifted/T/A Clerical	52,486	64,950	53,429	65,489	57,797	-	-	57,797

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Clerical Supplements	7,442	8,261	7,500	12,808	7,500	-	-	7,500
Repair & Upkeep of Equipment	-	-	540	540	540	-	-	540
Rental of Copier/Equipment	8,789	10,641	12,700	12,700	17,500	-	-	17,500
Communication -Admin Postage	1,713	1,860	2,000	2,000	2,000	-	-	2,000
Travel Gifted/T/A	434	4,822	7,000	7,000	7,000	-	-	7,000
Other Purch Svcs Gifted	-	-	250	250	250	-	-	250
Supplies Office Gifted	8,021	3,068	9,000	9,000	9,000	-	-	9,000
Tech Supplies Gifted	9,668	5,889	9,000	9,000	9,000	-	-	9,000
<i>Instruction & Curriculum Development Svcs</i>								
Specialist Gifted/Talented	29,179	91,896	61,961	77,955	71,212	-	-	71,212
Purchased Services	180	-	1,000	1,000	7,500	-	-	7,500
Purchased Services Advanced Placement	-	-	1,000	1,000	1,000	-	-	1,000
Rental Other Bldg Facility	-	750	-	1,500	2,500	-	-	2,500
Communication -Postage Gifted	-	-	20,100	-	-	-	-	-
Travel - Supervisor/Teachers Gifted	10,996	16,906	6,800	23,100	10,100	-	-	10,100
Travel Talented	211	-	20,171	6,800	5,000	-	-	5,000
Travel Supervisors AP	6,532	17,536	4,000	20,171	10,171	-	-	10,171
Supplies Office Gifted	744	3,815	-	4,000	8,000	-	-	8,000
<i>Instructional Staff Training Svcs - G/T Programs</i>								
Salaries/Stipends Gifted Programs	35,108	42,944	42,500	42,500	39,500	-	-	39,500
Salaries/Stipends Talented	-	3,132	-	2,500	4,100	-	-	4,100
Salaries/Stipends Advanced Placement	5,868	10,346	9,600	9,600	9,600	-	-	9,600
Total Advanced Studies - Gift/Talent/AP	\$ 3,584,178	\$ 3,769,589	\$ 3,233,154	\$ 4,245,346	\$ 3,719,450	\$ -	\$ 577	\$ 3,720,027
Alternative Programs								
<i>Instructional</i>								
Reg Instr Homebound Tchr Salaries	\$ 8,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	7	-	-	-	-	-	-	-
RTI Instr Tech Supplies	1,694	-	1,600	1,600	1,600	-	-	1,600
<i>Special Education</i>								
Sp Ed Positive Conn Teacher Salaries	43,680	7,763	-	-	-	-	-	-
Sp Ed Positive Aide Salaries	47,501	48,745	39,170	48,893	41,139	-	-	41,139
Travel Teachers/ Homebound	23,914	17,207	23,000	10,726	11,000	-	-	11,000
<i>Alt Programs</i>								

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Alt Program Salaries	435,516	533,228	451,488	505,582	419,327	-	-	419,327
Alt Program Aides	26,401	27,344	21,726	27,756	23,126	-	-	23,126
Pos Connections Instructional Supplies	526	1,537	900	900	900	-	-	900
<i>Other Programs</i>						-	-	-
<i>Pupil Support - Other Services</i>						-	-	-
Counselor	84,600	-	-	11,535	-	-	-	-
Counselor Travel	5,014	-	4,500	4,500	4,500	-	-	4,500
<i>Pupil Support - Diagnostic Services</i>						-	-	-
Behavior Facilitator	66,943	109,410	164,249	164,249	149,723	-	-	149,723
Copier Rental	5,042	473	5,000	5,000	5,000	-	-	5,000
Travel RTI	-	-	-	-	-	-	749	749
Admin Office Supplies RTI	-	656	-	-	-	-	-	-
Admin Technology Office Supplies RTI	-	812	-	-	-	-	-	-
<i>Instructional Staff Admin</i>						-	-	-
Repair & Maintenance of Equipment	35,622	49,857	-	-	-	-	-	-
Postage Administrative	2	-	-	-	-	-	-	-
Travel Alternative Programs	5,302	6,618	5,500	5,500	11,000	-	-	11,000
Supplies	538	2,698	500	500	500	-	-	500
Supplies Admin	29,007	13,045	28,000	28,000	28,000	-	-	28,000
Tech Supplies Admin	37,725	11,097	35,000	35,000	35,000	-	-	35,000
Equipment	-	25,969	-	-	-	-	-	-
<i>Instr Staff - Other Educational Programs</i>						-	-	-
<i>Instructional Staff Development</i>						-	-	-
Postage	-	49	-	-	-	-	-	-
Office Supplies Positive Connections	1,339	148	1,500	1,500	1,500	-	-	1,500
<i>Training Regular Ed</i>						-	-	-
<i>Training Special Ed</i>						-	-	-
<i>Training Other Special Programs</i>						-	-	-
<i>Training Other Educational Programs</i>						-	-	-
Travel	1,106	-	1,000	1,000	1,000	-	-	1,000
<i>School Admin</i>						-	-	-
Other Miscellaneous	10,650	10,650	10,000	10,000	10,000	-	-	10,000
Total Alternative Programs	\$ 870,656	\$ 867,306	\$ 793,133	\$ 862,241	\$ 743,315	\$ -	\$ 749	\$ 744,064

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Pupil Appraisal								
<i>Social Work Svcs</i>								
Salary - Social Workers	\$ 894,826	\$ 827,911	\$ 730,932	\$ 918,298	\$ 828,097	\$ -	\$ -	\$ 828,097
Salary-SI Social Workers	103,473	113,479	100,242	104,819	103,542	-	-	103,542
Social Workers Travel	8,677	8,110	-	-	-	-	-	-
<i>Guidance</i>								
Counselor	62,576	65,143	56,340	65,525	58,782	-	-	58,782
<i>Educational Assessments -Special Needs</i>								
Salary-504 Screening Specialists	300,605	366,219	312,766	497,118	440,288	-	-	440,288
Salary - Psych Svcs Supervisor	94,325	97,646	89,597	102,782	99,506	-	-	99,506
Salary - Clerical Psych Svcs	35,491	36,736	30,816	36,846	32,838	-	-	32,838
Salary - Psychologist	364,303	377,116	333,079	469,089	401,366	-	-	401,366
Salary - Social Worker/Advocate	65,324	99,979	86,742	100,520	90,042	-	-	90,042
Salary - Social Worker/Advocate	70,641	36,811	-	-	5,000	-	-	5,000
Salary - Educational Diagnosticians	502,001	631,126	503,478	503,478	355,465	-	-	355,465
Clerical Social Work Svcs Sp Needs	63,490	66,804	55,810	67,870	60,729	-	-	60,729
Consultants Ed Diagnstc Svcs	300	6,392	3,000	3,000	2,000	-	-	2,000
Repair & Maintenance of Equipment Ed Diagn	-	345	-	-	-	-	-	-
Copier Rental	12,709	12,849	13,000	13,000	13,500	-	-	13,500
Communications - Online Subscriptions	12,150	1,788	12,150	12,150	2,400	-	-	2,400
Communication - Postage	3,341	4,424	3,500	3,500	4,000	-	-	4,000
Travel Teachers	46,939	52,227	48,000	48,000	60,000	-	-	60,000
Travel Pupil Appraisal	30	53	-	-	100	-	-	100
Supplies &Materials	38,902	46,288	38,000	38,000	45,000	-	-	45,000
Tech Materials & Supplies	46,950	12,640	46,000	46,000	46,000	-	-	46,000
Dues and Fees Misc	-	-	-	-	45	-	-	45
<i>Speech Pathology & Audiology - Special Needs</i>								
Salary - Speech Evaluator/Pathologist	362,402	375,237	331,222	454,935	389,642	-	-	389,642
<i>Audiology Services</i>								
Audiologists	84,035	86,635	77,864	87,049	80,668	-	-	80,668
<i>Instructional Staff Training</i>								
<i>Operation and Maintenance of Plant Services</i>								
Total Pupil Appraisal	\$ 3,173,490	\$ 3,325,958	\$ 2,872,537	\$ 3,571,978	\$ 3,119,011	\$ -	\$ -	\$ 3,119,011

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Speech/Language Therapy								
<i>Improvement of Instructional Staff - Special Needs</i>								
<i>Pupil Support - Speech Pathology and Audiology</i>								
Salary - Speech Aides	\$ 80,727	\$ 63,217	\$ 44,898	\$ 74,476	\$ 67,110	-	-	\$ 67,110
Salary - Speech Therapists	2,777,029	2,652,351	2,386,757	2,496,349	2,447,808	-	-	2,447,808
Salary - Speech Therapy Instr. Coord.	82,380	85,169	76,188	86,305	85,550	-	-	85,550
Salary - Speech Therapy Clerical	96,115	116,203	79,459	96,156	86,365	-	-	86,365
Contract Svcs Therapists	280,682	403,091	375,000	437,142	437,142	-	-	437,142
R/M Equipment	375	-	-	-	-	-	-	-
Equipment Rental Copier	6,022	-	6,000	6,000	6,000	-	-	6,000
Communication - Postage Speech	11	25	-	-	-	-	-	-
Travel - Therapist/Aides/Consultants	11,344	10,455	13,000	13,000	13,000	-	-	13,000
Travel Speech Therapy	1,595	1,509	1,500	1,500	1,500	-	-	1,500
Supplies & Materials	2,791	1,859	3,000	3,000	3,000	-	-	3,000
Tech Supplies Speech	4,142	8,960	5,000	5,000	5,000	-	-	5,000
<i>Audiology Services</i>								
Audiology Instr. Coord.	76,237	78,626	69,845	89,373	83,598	-	-	83,598
<i>Interpretive Services</i>								
Salary - interpreters	-	288,934	-	300	-	-	-	-
Purchased Services Speech Interpreters	12,423	475	12,000	12,000	12,000	-	-	12,000
Interpretive Services	479	-	500	500	500	-	-	500
Finger Printing	-	2,439	-	-	-	-	-	-
Total Speech/Lang Therapy	\$ 3,432,352	\$ 3,713,313	\$ 3,073,147	\$ 3,321,101	\$ 3,248,573	\$ -	\$ -	\$ 3,248,573
Child Welfare and Attendance								
<i>Attendance and Social Work Svcs</i>								
Salary - Clerical	\$ 268,456	\$ 287,033	\$ 186,723	\$ 344,451	\$ 230,228	\$ -	\$ -	\$ 230,228
C/S Counseling	35,730	23,070	168,150	148,150	177,000	-	-	177,000
Copier Rental	9,077	10,024	11,082	11,082	11,665	-	-	11,665
Communications-Postage	2,669	1,355	-	-	-	-	-	-
Ads	-	-	2,375	2,375	2,500	-	-	2,500
Printing	-	-	7,676	7,676	8,080	-	-	8,080
Travel	24,903	18,504	30,780	50,780	32,400	-	-	32,400

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Supplies Office	14,212	23,589	26,656	26,656	28,059	-	-	28,059
Tech Supplies	31,403	20,296	36,643	36,643	38,572	-	-	38,572
Periodical	-	-	176	176	-	-	-	-
Dues and Fees	570	95	2,375	2,375	2,500	-	-	2,500
Salary - Director	101,489	103,834	94,809	103,994	97,879	-	-	97,879
Salary - Supervisors	371,138	381,382	346,153	411,931	358,128	-	-	358,128
<i>Pupil Support-Other Attendance & SW Services</i>						-	-	-
Salary - Discipline & Expulsion Officers	73,233	75,822	67,040	76,225	69,724	-	-	69,724
<i>Guidance Services All Students</i>						-	-	-
<i>Curriculum and Development Services</i>						-	-	-
<i>Whse- Drivers</i>						-	-	-
Drivers	39,031	39,082	35,219	41,592	37,927	-	-	37,927
Total Child Welfare & Attendance	\$ 971,911	\$ 984,086	\$ 1,015,857	\$ 1,264,106	\$ 1,094,662	\$ -	\$ -	\$ 1,094,662
Nursing								
<i>Health Services All Students</i>								
Salary - Coordinator	\$ 70,380	\$ 73,579	\$ 65,201	\$ 74,386	\$ 68,088	\$ -	\$ -	\$ 68,088
Salary - RN (nurses)	2,013,723	2,193,470	1,915,640	2,273,243	2,052,253	-	-	2,052,253
Salary LPN	423,414	456,601	364,437	437,877	364,392	-	-	364,392
Salary - Clerical	31,944	33,601	28,098	34,128	30,562	-	-	30,562
P/S Other Medical Svcs	-	-	200	200	5,700	-	-	5,700
Repair of Equipment	4,422	3,965	5,420	5,420	6,260	-	-	6,260
P/S Disposal Svcs	460	270	900	900	900	-	-	900
Copy Machine Rental	1,146	1,308	1,790	1,790	1,978	-	-	1,978
Communications-Postage	251	112	-	-	-	-	-	-
Travel	8,859	8,788	24,600	24,600	22,875	-	-	22,875
Supplies Office	5,019	4,238	11,170	11,170	14,547	-	1,632	16,179
Supplies Health	39,967	52,101	53,840	53,840	48,677	-	1,283	49,960
Tech Supplies Computers	5,249	7,766	11,714	11,714	11,708	-	1,566	13,274
Membership Dues and Fees	5,058	5,339	5,655	5,655	5,800	-	-	5,800
Total Nursing	\$ 2,609,892	\$ 2,841,138	\$ 2,488,665	\$ 2,934,923	\$ 2,633,740	\$ -	\$ 4,481	\$ 2,638,221

Testing
Regular Instruction Programs

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
ITBS/ITED & other tests	\$ -	\$ 1,550	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 10,000
ACT/SAT/PLAN-ACT Linkage reports	31,260	-	35,000	35,000	35,000	-	-	35,000
Testing/data platforms-Renaissance eduCLIM	-	-	402,000	402,000	402,000	-	-	402,000
ACT Workkey Testing Fees	-	-	-	-	-	30,000	-	30,000
Purch Services-Admin Consultants	1,563	-	10,000	10,000	10,000	-	-	10,000
Repair & Upkeep of Equipment	-	-	15,000	15,000	15,000	-	-	15,000
Copier Rental	5,119	15,598	51,309	51,309	51,309	-	-	51,309
Travel	560	186	3,000	3,000	3,000	-	-	3,000
Supplies	430	333	3,000	3,000	3,000	-	411	3,411
Tech Supplies	3,611	67	19,000	19,000	19,000	-	-	19,000
<i>Improvement of Other Educational Programs</i>	-	-	-	-	-	-	-	-
Salary - Clerical	50,705	54,309	30,516	50,158	32,538	-	-	32,538
Communication-Postage	216	144	-	-	-	-	-	-
<i>Instruction & Curriculum Development Svcs</i>	-	-	-	-	-	-	-	-
Supervisor of Assessment	94,325	97,646	89,597	98,782	93,506	-	-	93,506
Supplies Instructional Staff	1,356	984	-	-	-	-	-	-
Total Testing	\$ 189,145	\$ 170,817	\$ 668,422	\$ 697,249	\$ 674,353	\$ 30,000	\$ 411	\$ 704,764
Library//Media Services								
<i>Regular Instruction Programs</i>								
<i>Library//Media Services</i>								
Salary - Library Clerical	\$ 53,702	\$ 33,301	\$ 27,381	\$ 33,828	\$ 30,262	-	-	\$ 30,262
Communication-Online Subscriptions	450,229	444,688	449,502	429,502	429,502	15,000	-	444,502
Travel Library	2,051	3,279	3,500	3,500	3,500	-	-	3,500
Supplies Library Parish Allocation	36,862	52,949	53,390	46,390	46,390	-	75	46,465
Supplies Library Alloc for Small Eq	15,862	30,507	29,450	17,450	17,450	-	91	17,541
Supplies Library Admin Office	9,835	19,557	9,900	48,900	48,900	(15,000)	77	33,977
Tech Supplies Library	38,543	20,512	33,000	52,000	52,000	-	-	52,000
Books Library Books & Reference Books	292,570	280,117	338,381	319,381	319,750	-	-	319,750
Books Library Nonallocation	-	2,702	4,800	9,800	9,800	-	-	9,800
Books Periodicals & Newspapers	18,545	-	19,000	19,000	19,000	-	-	19,000
Dues and Fees	217	227	950	950	950	-	-	950
<i>Other Educational Media Services</i>								
Salary - Media Center Personnel	64,665	81,306	47,885	101,775	52,627	-	-	52,627

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Repairs Media Center	27,923	-	-	-	-	-	-	-
Rental of Copier	8,139	-	-	-	-	-	-	-
Supplies - Media Center	13,065	-	-	-	-	-	-	-
Tech Supplies - Media Center	4,115	-	-	-	-	-	-	-
<i>Plant Maintenance</i>								
Total Library & Media Services	\$ 1,036,323	\$ 969,145	\$ 1,017,139	\$ 1,082,476	\$ 1,030,132	\$ -	\$ 243	\$ 1,030,375
Print Shop								
<i>Printing, Publishing and Duplicating Svcs</i>								
Salary - Print Shop Supervisor	\$ 86,339	\$ 89,580	\$ 81,450	\$ 90,635	\$ 85,013	\$ -	\$ -	\$ 85,013
Salary - Print Shop Personnel	96,844	108,905	55,933	113,025	76,115	-	-	76,115
Repair & Upkeep of Equipment	3,721	8,625	4,750	4,750	4,750	-	-	4,750
Lease of Print Shop Equipment	252,799	296,586	403,750	403,750	403,750	-	-	403,750
Travel	-	228	4,750	4,750	4,750	-	-	4,750
Supplies & Materials	163,119	147,341	177,866	178,050	178,050	-	183	178,233
Tech Supplies Other	-	2,636	3,800	3,800	3,800	-	-	3,800
Equipment	-	7,922	-	-	-	-	-	-
<i>Other Educational Media Services</i>								
Repairs Media Center	-	9,520	16,150	16,150	16,150	-	-	16,150
Rental of Copier	-	6,840	42,750	42,750	42,750	-	-	42,750
Travel - Media Center	-	-	2,850	2,850	2,850	-	-	2,850
Supplies - Media Center	-	26,599	38,000	38,000	38,000	-	-	38,000
Tech Supplies - Media Center	910	4,849	4,750	4,750	4,750	-	-	4,750
Equipment - Media Center	-	8,550	23,750	23,750	23,750	-	-	23,750
Total Print Shop	\$ 603,732	\$ 718,181	\$ 860,549	\$ 927,010	\$ 884,477	\$ -	\$ 183	\$ 884,660
Personnel								
<i>Personnel (Human Resources) Svcs</i>								
Salary - Compliance Officer(s)	201,191	284,157	231,126	240,781	174,684	-	-	174,684
Salary - Clerical	329,166	334,624	284,775	356,640	307,296	-	-	307,296
Bus Driver Referral Incentive	2,250	1,950	4,000	4,000	1,000	-	-	1,000
Legal Services	13,999	20,100	25,000	27,805	27,805	-	-	27,805
Medical Exams	13,978	7,927	14,000	14,000	14,000	-	-	14,000
Drug Testing	20,571	14,367	20,000	20,000	20,000	-	-	20,000

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Finger Printing	1,788	3,866	2,500	2,500	2,500	-	-	2,500
Purchased Services	35,530	117,555	35,000	35,000	35,000	-	-	35,000
Temporary Help Contract Svcs	-	-	5,000	5,000	5,000	-	-	5,000
Rental of Equipment	4,167	6,851	4,200	4,200	4,200	-	-	4,200
Communications-Postage	1,558	1,512	2,000	2,000	2,000	-	-	2,000
Advertising	-	-	5,000	5,000	5,000	-	-	5,000
Travel	13,681	15,614	13,000	13,000	13,000	-	-	13,000
Supplies Office/Recruiting	17,636	16,440	16,000	16,000	16,000	-	52	16,052
Technology Supplies	10,241	6,859	7,500	7,500	7,500	-	-	7,500
Salary - Chief Operating Officer	112,884	115,229	106,204	115,389	109,643	-	-	109,643
Salary - Supervisors	382,155	292,926	267,790	295,345	277,468	-	-	277,468
Total Personnel	\$ 1,160,795	\$ 1,239,977	\$ 1,043,095	\$ 1,164,160	\$ 1,022,097	\$ -	\$ 52	\$ 1,022,149
Finance								
<i>Supervising Fiscal Services</i>								
Salary - Chief Financial Officer	\$ 117,233	\$ 119,578	\$ 110,553	\$ 119,738	\$ 170,988	\$ -	\$ -	170,988
Salary - Secretary	33,468	37,061	29,693	40,914	28,309	-	-	28,309
Communication-Postage	149	18	50	50	50	-	-	50
Travel	700	568	1,425	3,000	1,425	-	-	1,425
Supplies Office	357	59	475	325	475	-	-	475
Supplies Tech	-	-	50	700	50	-	-	50
Dues & Fees	1,845	2,520	2,375	2,375	2,375	-	-	2,375
Total Finance	\$ 153,752	\$ 159,804	\$ 144,621	\$ 167,102	\$ 203,673	\$ -	\$ -	203,673
Accounting/Purchasing								
<i>Financial Accounting Services</i>								
Salary - Director	\$ 101,489	\$ 103,834	\$ 94,809	\$ 103,994	\$ 97,879	\$ -	\$ -	97,879
Salary - Secretary & Clerical	42,359	40,838	12,206	43,586	38,306	-	-	38,306
Salary - Accounting Staff	221,600	229,062	202,414	253,427	210,160	-	-	210,160
Repair & Upkeep of Equipment	440	480	600	600	600	-	-	600
Banking Services	10,362	10,626	15,000	15,000	24,000	-	-	24,000
Eq Rental Postage Meter	4,203	5,350	4,000	4,000	6,000	-	-	6,000
Communications-Postage	-	9	100	100	1,000	-	-	1,000
Travel	-	389	1,000	1,000	1,000	-	-	1,000

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Supplies Office	4,029	1,350	4,000	4,000	7,000	-	67	7,067
Tech Supplies	-	-	500	500	2,300	-	-	2,300
Misc/Dues	79,339	-	500	500	500	-	-	500
<i>Purchasing Services</i>								
Salary - Purchasing Clerical	69,960	58,554	48,636	60,053	52,738	-	-	52,738
Salary - Buyers	61,324	72,736	64,144	73,329	67,135	-	-	67,135
Purchased Technical Services	51,924	45,662	42,750	42,750	42,750	-	-	42,750
Copier Rental	952	1,420	1,197	1,197	1,300	-	-	1,300
Communications-Postage	62	9	475	475	425	-	-	425
Communications-Subscriptions	-	43	114	114	114	-	-	114
Travel	-	-	570	570	500	-	-	500
Supplies	996	3,094	1,900	1,900	1,900	-	-	1,900
Tech Supplies	7,463	2,915	7,600	7,600	7,600	-	-	7,600
Dues	48	-	190	190	100	-	-	100
Total Accounting / Purchasing	\$ 656,550	\$ 576,371	\$ 502,705	\$ 614,885	\$ 563,306	\$ -	\$ 67	563,373
Accounts Payable								
<i>Disbursing Funds Services</i>								
Salary - Supervisor	\$ 86,770	\$ 79,772	\$ 59,157	\$ 68,342	\$ 62,030	\$ -	\$ -	62,030
Salary - Clerical	121,233	123,252	81,502	128,824	116,981	-	-	116,981
Temporary Help Contract Svcs	\$ -	\$ -	\$ -	\$ -	\$ 5,000	-	-	5,000
Repair & Upkeep of Equipment	-	-	475	475	475	-	-	475
Copier Rental	1,649	1,333	2,850	2,850	2,850	-	-	2,850
Communications-Postage	7,117	6,885	7,125	7,125	7,125	-	-	7,125
Travel	2,941	208	950	950	950	-	-	950
Supplies Office	14,616	5,538	15,205	15,205	15,205	-	-	15,205
Tech Supplies	92	93	475	475	475	-	-	475
Equipment	-	5,145	-	-	-	-	-	-
Total Accounts Payable	\$ 234,418	\$ 222,226	\$ 167,739	\$ 224,246	\$ 211,090	\$ -	\$ -	211,090
Payroll								
<i>Payroll Services</i>								
Salary - Director	\$ 101,489	\$ 103,834	\$ 94,809	\$ 103,994	\$ 97,879	\$ -	\$ -	97,879
Salary - Clerical	225,911	233,415	188,154	248,210	208,828	-	-	208,828

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Contracted Services	-	-	2,850	2,850	2,850	-	-	2,850
Repair & Upkeep of Equipment	-	-	1,140	1,140	1,140	-	-	1,140
Copier Rental	588	588	713	713	1,500	-	-	1,500
Communications-Postage	2,784	2,935	7,410	7,410	7,410	-	-	7,410
Travel	-	-	1,425	1,425	1,425	-	-	1,425
Supplies Office	4,345	4,591	15,200	15,200	15,200	-	-	15,200
Total Payroll	\$ 335,117	\$ 345,363	\$ 311,701	\$ 380,942	\$ 336,232	\$ -	\$ -	336,232

Risk Management/Insurance

Regular Education

Workers Compensation Payments	\$ 1,709,954	\$ 1,682,087	\$ 2,659,402	\$ 2,659,402	\$ 2,650,000	\$ -	\$ -	\$ 2,650,000
Loss Control Project	7,311	30,760	25,000	5,000	10,000	15,000	-	25,000

CoCurricular

	-	-	-	-	-	-	-	-
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Drivers Education

	-	-	-	-	-	-	-	-
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Other Health Services

	-	-	-	-	-	-	-	-
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General Administrative Services

General Liability Claims	1,204,099	414,283	617,500	617,500	617,500	-	-	617,500
Auto Liability Claims	845,535	884,603	380,000	380,000	380,000	-	-	380,000
Liability Insurance (umbrella)	713,061	-	734,445	734,445	734,445	-	-	734,445
Student Accident Insurance	18,140	45,918	25,000	25,000	25,000	-	-	25,000
Cyber Liability Insurance	58,445	56,213	56,500	56,500	63,000	-	-	63,000
Violent Acts	-	28,834	28,850	28,850	36,000	-	-	36,000
Bonding Employees	6,750	510	2,000	2,000	2,000	-	-	2,000
Contracted Service - Medicaid/COBRA	313,155	82,189	250,000	250,000	315,000	-	-	315,000
Pension Funds	1,531,417	1,770,181	1,750,000	1,750,000	1,860,000	-	-	1,860,000

Plant and Maintenance Operations

Boiler Insurance	48,503	52,982	53,000	53,000	63,000	-	-	63,000
Property Insurance	3,506,888	6,290,937	6,800,000	6,800,000	7,000,000	-	-	7,000,000
Property Insurance Violent Acts	-	21,248	22,000	22,000	23,000	-	-	23,000
Property Claims Deductible Paid	2,127	712	25,000	25,000	25,000	-	-	25,000
Claims	20,549	-	-	-	-	-	-	-

Vehicle Operations and Maintenance Services

Property Claims Deductible	-	-	100,000	100,000	100,000	-	-	100,000
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Safety

	-	-	-	-	-	-	-	-
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**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Safety Supplies - AED et al	5,157	77,963	60,000	120,000	120,000	-	-	120,000
Security						-	-	
Contract Security	11,140	14,779	40,000	-	40,000	-	-	40,000
Transportation Services						-	-	
Other Support Services						-	-	
Admin Supplies	9,064	26,192	-	-	-	-	-	-
Food Service						-	-	
Other Operation Services						-	-	
Salary - Claims Adjuster	60,471	62,720	57,764	98,984	117,618	-	-	117,618
Total Risk Management/Insurance	\$ 10,071,766	\$ 11,543,111	\$ 13,686,461	\$ 13,727,681	\$ 14,181,563	\$ 15,000	\$ -	\$ 14,196,563
Data Processing								
<i>Technology Supervision</i>								
Salary - Director of Data Processing	\$ 93,997	\$ 103,834	\$ 94,809	\$ 103,994	\$ 97,879	\$ -	\$ -	\$ 97,879
Curriculum Development Services						-	-	
Salary-Comp Curric Teacher Training	79,575	145,494	145,303	163,673	150,670	-	-	150,670
Instructions Staff Training Services						-	-	
Systems Operations						-	-	
Salary - Programmer/Analyst	293,615	301,564	266,873	327,905	277,953	-	-	277,953
Salary - Clerical	197,154	206,238	164,939	208,961	174,015	-	-	174,015
Technical Services	52,136	2,082	54,000	48,749	127,000	-	-	127,000
Maintenance Contract - Computers	25,960	79,900	654,334	669,980	711,861	80,400	-	792,261
Online Subscriptions	7,908	20,420	67,185	96,885	-	67,500	-	67,500
Communications-Postage	327	464	500	500	-	500	-	500
Travel	4,250	4,038	10,000	10,000	10,000	-	-	10,000
Supplies Office & Data Processing	9,934	14,836	22,000	22,000	22,000	-	184	22,184
Tech Supplies	209,494	177,613	259,000	289,420	440,000	(148,400)	-	291,600
Equipment	-	-	30,000	30,000	30,000	-	-	30,000
Debt Service						-	-	
Total Data Processing	\$ 974,350	\$ 1,056,483	\$ 1,768,943	\$ 1,972,067	\$ 2,041,378	\$ -	\$ 184	\$ 2,041,562
Technology								
<i>Regular Instructional Services</i>								
Contracted Services Networking	\$ 20,000	\$ 20,000	\$ 27,500	\$ 27,500	\$ 27,500	\$ -	\$ -	\$ 27,500

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Communications-Subscriptions	35,792	629,886	853,031	853,031	808,486	-	625	809,111
Supplies	26,301	53,598	-	65	-	-	-	-
Supplies School Computer Materials/Software	39,939	63,790	43,712	43,712	43,712	-	-	43,712
<i>Improvement Of Instructional Services Other Ed Programs</i>						-	-	
Tech Facilitator	39,391	76,797	68,016	77,201	70,700	-	-	70,700
<i>Instruction and Curriculum Development Services</i>						-	-	
Salary Consultants	430,251	554,254	492,787	557,082	511,572	-	-	511,572
Salary Tech Center	120,151	117,600	-	-	-	-	-	-
Salary Tech Prof Devel Trainers-Erate	117,959	-	-	-	-	-	-	-
Salary Computer Techs	13,223	23,480	27,500	27,500	27,500	-	-	27,500
Communications - Postage/	481	455	-	-	-	-	-	-
Travel Supervisors and Consultants	12,647	9,080	15,300	15,300	15,300	-	-	15,300
Supplies Tech Services	19,856	3,758	46,926	46,926	29,163	-	-	29,163
Supplies Tech Center	2,962	5,041	18,585	18,585	18,585	-	-	18,585
Tech Supplies Inst Staff	20,603	22,814	-	-	-	-	-	-
References	1,137	380	-	-	-	-	-	-
Equipment	6,950	-	-	-	-	-	-	-
Dues and Fees	1,092	1,580	-	-	-	-	-	-
<i>Instructional Staff Training Other Programs</i>						-	-	
<i>Media Services</i>						-	-	
<i>School Administrative Svcs</i>						-	-	
Purchased Services - Connect Ed.	-	-	428,255	428,255	456,540	-	-	456,540
<i>Plant Operations and Maintenance Svcs</i>						-	-	
Salary Computer Technicians	580,966	736,908	618,387	728,136	685,279	-	-	685,279
Data Lines	824,168	755,515	988,800	988,800	988,800	-	-	988,800
Online Subscriptions	2,902	10,147	-	-	-	-	-	-
Travel Computer Technician	5,020	2,359	8,400	8,400	8,400	-	-	8,400
Supplies Computer Repair	13,249	4,818	65,004	65,004	65,004	-	-	65,004
Tech Supplies Tech Repair	91,486	81,978	54,458	54,458	54,458	-	15,840	70,298
Dues and Fees	357	378	-	-	-	-	-	-
<i>Administrative Tech Svcs (Data Processing)</i>						-	-	
Other Temp Salaries	14,248	10,958	7,500	7,500	10,000	-	-	10,000
P/S Technical Services Erate	90,464	-	-	-	-	-	-	-
Maintenance Contracts Networks	38,138	985,533	962,004	962,004	957,583	-	-	957,583

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
P/S Tech	354	36,755	335,627	335,627	335,627	-	-	335,627
Online Subscriptions	39,836	11,572	181,000	181,704	181,000	-	-	181,000
Postage	-	50	-	-	-	-	-	-
Network Admin Travel	1,361	1,730	13,400	13,400	13,400	-	-	13,400
Temporary Help	4,076	-	29,000	29,000	29,000	-	-	29,000
Supplies network	9,854	8,062	54,472	54,472	54,472	-	-	54,472
Supplies Tech ERATE	182,574	-	-	-	-	-	-	-
Tech Supplies	16,930	227,739	-	-	-	-	-	-
Eq Network	7,793	-	109,999	109,999	109,999	-	-	109,999
Vehicles - Equipment	119,920	-	-	-	-	-	-	-
Dues and Fees	957	2,122	-	-	-	-	-	-
Salary - Coordinator of Technology	204,663	209,353	191,303	209,673	197,385	-	-	197,385
Salary Tech Clerical	-	126,067	106,033	129,267	115,253	-	-	115,253
SQL Programmer	441,497	-	-	-	-	-	-	-
Computer Network Specialist	56,942	59,072	54,054	60,084	56,992	-	-	56,992
Salary Programmer/Analyst,Network	-	485,327	442,896	530,758	462,575	-	-	462,575
Hardware manager	89,479	92,068	77,287	92,472	79,971	-	-	79,971
Total Technology	\$ 3,745,969	\$ 5,431,024	\$ 6,321,236	\$ 6,655,915	\$ 6,414,254	\$ -	\$ 16,465	\$ 6,430,719

Sales Tax

Tax and Assessment Collection Services

Salary - Director	\$ 101,489	\$ 103,834	\$ 94,809	\$ 103,994	\$ 97,879	\$ -	\$ -	\$ 97,879
Salary - Clerical	165,300	172,268	143,896	180,135	149,501	-	-	149,501
Salary - Auditors	841,427	924,589	677,816	914,422	831,809	-	-	831,809
Legal Services	103,008	72,149	228,209	228,209	237,104	-	-	237,104
Contracted Services Tax Audits	245,206	313,861	375,000	375,000	400,000	-	-	400,000
Technical Services	14,500	15,225	15,834	15,834	15,834	-	-	15,834
Repair & Upkeep of Equipment	16,798	15,583	20,000	20,000	21,111	-	-	21,111
Technology Services	32,485	25,462	34,928	34,928	34,928	-	-	34,928
Communications-Postage	42,884	34,899	56,756	56,756	56,756	-	-	56,756
Advertising	-	-	575	575	575	-	-	575
Printing/Binding	2,104	3,068	7,005	7,005	7,005	-	-	7,005
Travel	23,376	20,345	38,500	38,500	43,600	-	-	43,600
Supplies Office	4,194	5,906	7,000	7,000	10,850	-	-	10,850

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Supplies Technology	8,336	15,396	18,205	18,205	7,360	-	-	7,360
Books Periodicals	507	495	780	780	780	-	-	780
Dues & Fees	270	490	842	842	842	-	-	842
<i>Debt Service</i>						-	-	-
Total Sales Tax	\$ 1,601,884	\$ 1,723,570	\$ 1,720,155	\$ 2,002,185	\$ 1,915,935	\$ -	\$ -	\$ 1,915,935
Warehouse								
<i>Regular Instruction Services</i>								
Books Textbooks- Regular	\$ 47	\$ 14,530	\$ 2,994,975	\$ 3,001,848	\$ 3,900,000	\$ -	\$ -	\$ 3,900,000
Workbooks- Regular	-	15,829	-	-	-	-	-	-
Books Nonpublic Textbooks	71,385	75,816	76,655	82,735	82,735	-	-	82,735
Web Based Instructional Materials	-	159,822	-	-	-	-	-	-
<i>Special Education Instruction Services</i>								
<i>Gifted and Talented Programs</i>								
Books Textbooks- Gifted	-	-	85,250	85,250	85,250	-	-	85,250
<i>Instructional Staff Training</i>								
<i>Warehousing and Distribution Svcs</i>								
Salary - Director Warehouse/Transportation	108,515	103,834	94,809	103,994	97,879	-	-	97,879
Salary - Clerical	114,280	119,083	102,054	120,144	108,859	-	-	108,859
Salary - Drivers & Warehousemen	272,298	279,168	219,825	333,602	232,646	-	-	232,646
Salary - Library & Textbook Services	35,775	37,364	31,787	37,817	34,152	-	-	34,152
P/S Physicals Warehouse Drivers	-	65	-	-	-	-	-	-
Copier Maintenance Agreement	-	349	349	349	349	-	-	349
Repair & Upkeep of Equipment	7,032	5,233	10,000	10,000	12,000	-	-	12,000
Communications-Shipping/Postage	1	2	-	-	-	-	-	-
Travel	637	338	1,000	1,000	1,000	-	-	1,000
Other Purchased Services	450	1,950	-	-	-	-	-	-
Temporary Help Contract Svcs	42,568	37,379	40,000	30,000	27,000	-	-	27,000
Materials & Supplies	14,967	16,697	12,000	12,000	12,000	-	-	12,000
Whse Supplies Loss/Damaged	-	-	-	400	600	-	-	600
Supplies Boxes	2,156	1,213	-	-	-	-	-	-
Whse Supplies	-	7,733	-	-	15,000	-	-	15,000
Supplies Facilities Maintenance	2,246	-	1,500	1,500	1,500	-	-	1,500
Inventory Adjustments	1,396	-	-	-	-	-	-	-

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Tech Supplies	713	-	-	-	-	-	-	-
Fuel - Vehicles	13,101	10,002	9,500	9,500	9,500	-	-	9,500
Equipment	44,613	11,598	10,000	20,000	10,000	-	-	10,000
Equipment Vehicles	-	45,854	167,813	213,508	-	-	-	-
Dues and Fees	62	77	100	100	100	-	-	100
Indirect Costs Nonpublic Texts	3,322	-	3,322	3,322	-	-	-	-
<i>Plant Maintenance</i>								
R/M Eq	573	-	-	-	-	-	-	-
Janitorial Supplies	7,914	8,006	-	-	-	-	-	-
Indirect Costs Textbooks Grant	-	3,704	-	4,004	-	-	-	-
<i>Lawn Services</i>								
Supplies	449	4,500	-	-	-	-	-	-
Equipment	12,565	-	-	-	-	-	-	-
Total Warehouse & Textbooks	\$ 757,065	\$ 960,146	\$ 3,860,939	\$ 4,071,073	\$ 4,630,570	\$ -	\$ -	\$ 4,630,570

Transportation								
<i>Operation and Maintenance of Plant Services</i>								
<i>Care and Upkeep of Grounds</i>								
Lawn Eq Tire Repairs	\$ 159	\$ -	\$ 750	\$ 750	\$ 750	-	-	750
R/M Services	250	-	-	-	-	-	-	-
Yard Equip Repair Services	30	350	1,750	1,750	1,750	-	-	1,750
Parts Yard Eq	14,271	15,772	21,000	21,000	21,000	-	-	21,000
Supplies -Yard Upkeep	-	-	225	225	225	-	-	225
Supplies Tires/Tube	100	-	2,500	2,500	2,500	-	-	2,500
Supplies -Yard Upkeep Lubricants	-	-	45	45	45	-	-	45
Supplies Mower Parts	112	-	1,200	1,200	1,200	-	-	1,200
<i>Care and Upkeep of Equipment</i>								
Repair Svcs-Eq Upkeep-Tires	300	-	-	-	-	-	-	-
Parts Equipment	2,194	510	2,750	2,750	2,750	-	-	2,750
<i>Vehicle Op and Maint (Exc. Student Trans)</i>								
Vehicle Maint Svcs Tires	814	1,168	2,250	2,250	2,250	-	-	2,250
Vehicle Maint Svcs General	5,365	6,899	15,000	15,000	15,000	-	-	15,000
Parts Vehicles	13,865	9,151	12,500	12,500	12,500	-	-	12,500
Supplies Vehicle Maint - Tires	6,401	3,130	7,500	7,500	7,500	-	-	7,500

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
<i>Security</i>						-	-	
<i>Supervision of Student Transportation</i>						-	-	
Salary - Director	101,664	103,834	94,809	103,994	97,879	-	-	97,879
Salary - Clerical	405,564	425,786	268,040	429,929	291,230	-	-	291,230
Salary Route Supervisor	152,605	161,740	120,614	178,024	126,712	-	-	126,712
Other Fees	264	1,075	100	100	100	-	-	100
Licenses/Registrations	60	60	200	200	200	-	-	200
Purch Svcs	216	-	250	250	250	-	-	250
Tech Services	219,102	267,643	145,000	145,000	145,000	-	-	145,000
Office Equipment Maintenance	308	12,307	8,500	8,500	8,500	-	-	8,500
P/S Accident Repairs Trucks/Wreckers	2,978	-	4,000	4,000	4,000	-	-	4,000
P/S Radio Repair	2,268	2,324	1,000	1,000	1,000	-	-	1,000
Eq Rental	1,296	-	200	200	200	-	-	200
Copier Rental	8,440	9,846	14,000	14,000	14,000	-	-	14,000
Other Purchased Services	6,899	4,037	6,900	6,900	6,900	-	-	6,900
Online Subscriptions	18,554	71,363	35,000	35,000	60,000	-	-	60,000
Communications-Postage	-	-	400	400	400	-	-	400
Travel - Transportation Supervisor	604	2,783	3,000	3,000	3,000	-	-	3,000
Other P/S	-	-	25,000	25,000	12,500	-	-	12,500
Temporary Help Contract Svcs	-	-	8,500	8,500	8,500	-	-	8,500
Office & Training Supplies	20,431	15,872	25,000	25,000	25,000	-	213	25,213
Parts Trucks and Wreckers	15,977	29,011	20,000	20,000	20,000	-	4,963	24,963
Supplies Shop	12,320	12,095	13,500	13,500	13,500	-	11	13,511
Supplies Small Tools	-	-	11,500	11,500	11,500	-	-	11,500
Supplies Shop (Trucks/Wreckers) Tires	-	1,654	6,000	6,000	6,000	-	-	6,000
Supplies Radio Repair	1,673	4,029	6,000	6,000	12,000	-	-	12,000
Supplies Radio Purchases	-	635	175,000	175,000	125,000	-	-	125,000
Supplies -Lubes, Bulk Oil	17,277	17,102	14,000	14,000	15,000	-	-	15,000
Supplies Training Expense	-	-	-	4,965	4,965	-	-	4,965
Supplies First Aid	843	868	1,200	1,200	1,200	-	-	1,200
Supplies Bus Washing	23,327	-	5,000	5,000	45,000	-	-	45,000
Tech Supplies-Admin	245	3,851	4,500	4,500	4,500	-	-	4,500
Office Equipment	-	13,365	6,200	6,200	6,200	-	-	6,200
Shop Equipment	-	-	17,000	17,000	17,000	-	-	17,000

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Trucks/Trailers/Vehicles	87,751	74,310	100,000	125,000	125,000	-	-	125,000
Tech Software	-	-	15,000	15,000	25,000	-	-	25,000
Miscellaneous Expenses-Radio Upgrade	-	50	385,000	385,000	38,500	-	-	38,500
<i>Regular Transportation - Vehicle Op</i>						-	-	
Salary - Bus Drivers Regular Education	5,785,902	6,418,056	4,767,886	6,695,152	4,970,173	-	-	4,970,173
Salary - Substitute Drivers Regular	319,098	329,555	380,000	380,000	380,000	-	-	380,000
<i>Regular Transportation - Monitoring Svcs</i>						-	-	
Salary-Aides Regular Buses	212,037	394,961	352,000	362,715	352,000	-	-	352,000
Salary-Substitutes Aides	208,836	332,546	150,000	150,000	200,000	-	-	200,000
<i>Regular Transportation - Vehicles Svcs</i>						-	-	
Salary - Mechanics	303,294	412,751	331,142	421,783	348,265	-	-	348,265
Reg Trans Licenses/Registrations	-	-	1,500	1,500	1,500	-	-	1,500
Reg Trans Tire Repair	9,918	9,295	10,000	10,000	10,000	-	-	10,000
Reg Trans C/S Gen Maint Repairs	228,515	112,296	175,000	175,000	175,000	-	-	175,000
Reg Trans C/S Accident Repairs	6,630	11,427	135,000	135,000	135,000	-	-	135,000
Bus GPS Service	-	-	20,000	20,000	175,000	-	-	175,000
Rental of Equipment	347,985	31,920	275,000	275,000	25,000	-	-	25,000
Reg Fleet Insurance	284,000	-	-	-	-	-	-	-
Communications-Postage	365	367	300	300	300	-	-	300
Supplies Parts Regular Buses	803,170	565,069	504,000	514,627	550,000	-	11,052	561,052
Supplies Limestone - Bus Turnarounds	-	-	17,500	17,500	17,500	-	-	17,500
Supplies Bus Cameras	-	300,013	85,000	85,000	85,000	-	-	85,000
Supplies Tires/Tube	92,109	110,079	75,000	75,000	90,000	-	-	90,000
Supplies Radio Repair	30,186	108,814	30,000	30,000	30,000	-	-	30,000
Supplies Radio Purchases	3,595	1,233	12,000	153,427	92,500	-	-	92,500
Supplies Lubricants Bulk Oil	16,300	12,676	26,500	26,500	26,500	-	-	26,500
Bus GPS Supplies	-	-	4,000	4,000	4,000	-	-	4,000
Supplies Fuel & Oil - Regular Transportation	1,662,616	1,326,862	1,500,000	1,500,000	1,500,000	-	-	1,500,000
Replacement Buses-Regular	4,241,106	2,581,295	3,320,000	2,295,000	2,295,000	-	-	2,295,000
Miscellaneous Expenses	6,729	8,061	7,500	7,500	7,500	-	-	7,500
<i>Special Needs Transportation - Vehicle Operation</i>						-	-	
Salary - Bus Drivers Special Education	1,063,447	1,094,686	567,600	979,398	727,269	-	-	727,269
Salary - Substitute Drivers Special Education	58,457	28,157	75,000	75,000	75,000	-	-	75,000
<i>Special Needs Transportation - Monitoring Svcs</i>						-	-	

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Salary - Aides Special Education Buses	1,700,889	1,872,825	1,267,526	1,965,497	1,524,247	-	-	1,524,247
Salary - Stubstitute Aides Special Education B	61,640	80,700	55,000	55,000	55,000	-	-	55,000
<i>Special Needs Transportation - Vehicle Svcs</i>								
Salary - Mechanics	71,071	-	-	-	-	-	-	-
Special Ed Licenses/Registrations	-	-	1,000	1,000	1,000	-	-	1,000
Special Ed Tire Repair	4,074	2,591	4,000	4,000	4,000	-	-	4,000
Sp Ed C/S Gen Maint Repairs	73,117	51,181	60,000	60,000	60,000	-	1,253	61,253
Sp Ed C/S Accident Repairs	502	1,941	20,000	20,000	20,000	-	-	20,000
Sp Ed C/S GPS	-	-	2,700	2,700	2,700	-	-	2,700
Rental Vehicles	55,955	91,295	55,000	55,000	30,000	-	-	30,000
Sp Ed Fleet Ins	74,000	-	-	-	-	-	-	-
Supplies Parts Special Education Buses	137,868	131,464	145,000	145,000	145,000	-	771	145,771
Supplies Limestone - Bus Turnarounds Sp Ed	-	-	2,000	2,000	2,000	-	-	2,000
Supplies Sp Ed - Bus Cameras	-	-	10,000	10,000	15,000	-	-	15,000
Supplies Sp Ed - Tires and Tubes	19,183	20,251	19,000	19,000	25,000	-	-	25,000
Supplies Sp Ed - Radio Repair	285	17,755	2,000	2,000	4,000	-	-	4,000
Supplies Sp Ed - Radio Purchases	178	-	10,000	10,000	10,000	-	-	10,000
Supplies Lubes - Special Education Transport	-	-	15,000	15,000	15,000	-	-	15,000
Supplies Fuel - SpEd Transportation	21,063	229,386	200,000	200,000	250,000	-	-	250,000
Replacement Buses-Special Education	-	-	735,000	1,735,000	1,735,000	-	-	1,735,000
<i>Personnel Services</i>								
Medical Exams	13,398	30,375	50,000	50,000	50,000	-	-	50,000
Drug Testing	28,405	22,679	35,000	35,000	35,000	-	-	35,000
<i>Debt Service</i>								
Total Transportation	\$ 19,090,450	\$ 18,015,182	\$ 17,118,037	\$ 20,641,931	\$ 17,598,660	\$ -	\$ 18,263	\$ 17,616,923
Maintenance								
<i>Other Pupil Support Services</i>								
<i>Administrative Services</i>								
Travel - Assoc Superintendent	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	-	-	\$ 1,000
Office Equipment - Assoc Super	6,781	-	-	-	-	-	-	-
Dues and Membership Fees	1,465	1,899	1,200	2,200	1,200	-	-	1,200
<i>School Admin</i>								
<i>Distributiong Svcs</i>								

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
<i>Supervision Services</i>								
Salary - Clerical	111,703	126,835	103,300	126,462	111,447	-	-	111,447
Salary - Maintenance Planner	102,132	104,477	95,452	104,637	98,462	-	-	98,462
<i>Operation and Maintenance of Buildings</i>								
Salary - Custodians	6,653,695	7,035,999	5,415,427	6,865,340	5,922,575	-	-	5,922,575
Salary - Janitor Substitutes	8,362	14,952	-	5,280	-	-	-	-
Salary - Maintenance Employees	1,987,179	2,001,933	1,505,184	2,116,691	1,485,810	-	-	1,485,810
Engineering/Architect Fees	-	6,366	6,498	65,992	65,992	-	40,468	106,460
ADA Compliance	-	47,600	75,000	26,400	75,000	-	-	75,000
Cont Services Trash Collection/Disposal Servi	596,179	615,893	300,000	595,000	300,000	-	-	300,000
C/S Maintenance	82,512	93,140	79,230	79,230	79,230	-	-	79,230
Uniform and Water Services	28,991	38,477	54,150	54,150	54,150	-	-	54,150
Contracted Services-Repair/Upkeep of Equipn	84,994	43,814	95,000	95,000	95,000	-	-	95,000
Contracted Services-Repair/Upkeep of Bldg E	-	6,520	-	-	-	-	-	-
Purch Svcs Cafeteria R/U	-	-	15,000	-	15,000	-	-	15,000
Gas Testing and Inspection	-	-	5,000	-	5,000	-	-	5,000
Asbestos Abatement	9,600	9,000	166,750	10,000	166,750	-	-	166,750
Cont Services Air Conditioning	3,491,553	4,399,261	3,350,905	5,912,905	5,100,000	-	806,000	5,906,000
Cont Services Elevator Repair	78,599	183,609	135,000	135,000	135,000	-	-	135,000
Cont Services Pest Control	183,775	372,937	150,000	200,000	150,000	-	-	150,000
Repair & Upkeep-Moving Buildings	-	16,450	300,000	25,000	300,000	-	-	300,000
P/S Painting	78,813	133,210	157,000	157,000	157,000	-	-	157,000
P/S Plumbing	1,763,870	2,149,977	950,000	1,550,000	950,000	-	-	950,000
P/S Roofing	77,528	264,013	300,000	240,000	300,000	-	-	300,000
C/S R/U Stadiums	19,584	13,450	-	25,000	-	-	-	-
P/S Windows and Glass	72,686	58,981	30,000	30,000	30,000	-	-	30,000
P/S Cabinets and Shelves	-	-	5,000	-	5,000	-	-	5,000
P/S Doors and Hardware	80,407	155,178	50,000	97,164	52,164	-	-	52,164
P/S Electrical	805,666	1,028,559	290,000	890,000	290,000	-	-	290,000
P/S General Repairs	631,635	1,441,448	765,838	2,302,978	802,978	-	8,400	811,378
P/S Clocks and PA's	45,807	13,261	40,000	-	40,000	-	-	40,000
P/S Heaters and Boiler Repair	2,413	2,680	9,000	1,000	9,000	-	-	9,000
P/S Waste Water	34,085	55,360	29,700	29,700	29,700	-	-	29,700
P/S Appliance Repair	345,219	342,641	45,000	200,000	45,000	-	11,427	56,427

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
P/S A/C Large Units	836,419	2,442,154	75,000	975,000	75,000	-	-	75,000
P/S A/C Small	6,711	-	-	-	-	-	-	-
P/S Wiring	4,318	12,046	76,500	11,500	76,500	-	-	76,500
P/S Lunchroom R/M	460,464	378,465	215,564	315,564	215,564	-	-	215,564
Rent Temporary Classrooms	3,416	-	-	-	-	-	-	-
P/S Rental of Copier	949	400	-	1,100	-	-	-	-
P/S Other Rentals/Leases	21,113	74,868	-	-	-	-	-	-
P/S Other Bond	100	100	-	-	-	-	-	-
P/S Communication Online Subscriptions	33,260	34,923	9,000	30,000	9,000	-	-	9,000
P/S Communications-Postage	32	62	500	500	500	-	-	500
Travel	237	-	-	-	-	-	-	-
Other P/S	100	-	-	-	-	-	-	-
P/S Temp Help	32,477	10,076	-	7,000	7,000	-	-	7,000
Supplies Office	12,075	25,402	14,942	14,942	14,942	-	-	14,942
Supplies Tools	63,451	49,213	25,000	25,000	25,000	-	-	25,000
Supplies Janitorial	1,106,175	1,217,503	616,152	616,152	616,152	-	-	616,152
Supplies Summer Janitorial	22,183	29,755	20,000	20,000	20,000	-	-	20,000
Supplies Facilities Maintenance	6,790	8,858	12,000	7,000	12,000	-	-	12,000
Supplies for Repair & Upkeep-Paint	42,175	27,691	30,000	29,000	30,000	-	-	30,000
Supplies for Repair & Upkeep-Plumbing	69,476	74,161	120,000	90,000	120,000	-	-	120,000
Supplies for Repair & Upkeep-Roofs	7,259	2,347	2,000	2,000	2,000	-	-	2,000
Supplies for Repair & Upkeep-Stadiums/Track	4,023	8,457	15,000	5,000	15,000	-	-	15,000
Supplies for Repair & Upkeep-Windows & Gla:	6,179	4,271	5,000	5,000	5,000	-	-	5,000
Supplies for Repair & Upkeep-Cabinets & She	1,228	366	7,500	2,500	7,500	-	-	7,500
Supplies for Repair & Upkeep-Doors & Hardw:	214,221	217,504	102,000	152,000	102,000	-	-	102,000
Supplies for Repair & Upkeep-Electrical Work	299,992	333,098	80,000	300,000	80,000	-	-	80,000
Supplies for Repair & Upkeep-General Supplie	254,600	187,510	120,598	171,217	120,598	-	-	120,598
Supplies for Repair Clocks, PA's & Radios	3,516	27,222	8,000	4,000	8,000	-	-	8,000
Supplies Parts for Maintenance Equipment	79,712	53,174	35,000	44,000	35,000	-	-	35,000
Supplies for Repair Heating & Boilers	643	2,309	2,000	2,000	2,000	-	-	2,000
Supplies for Repair & Upkeep-Waste Water S:	40,133	44,114	45,000	33,000	45,000	-	-	45,000
Supplies for Repair Appliances/Electronics	17,262	7,722	10,000	20,000	10,000	-	-	10,000
Supplies for Repair A/C Large Units	37	406	10,000	10,000	10,000	-	-	10,000
Supplies for Repair/Replace A/C Window Unit:	345,751	299,723	200,000	260,000	200,000	-	-	200,000

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Supplies Wiring	1,570	-	10,000	-	10,000	-	-	10,000
Supplies School Maintenance	-	7,660	-	-	-	-	-	-
Supplies Lunchroom Maintenance	-	942	5,000	5,000	5,000	-	-	5,000
Supplies Inventory Adjustments	43,014	88,478	-	-	-	-	-	-
Supplies Maint Vehicle	-	-	13,500	3,500	13,500	-	-	13,500
Supplies Maint Software	24,509	27,848	16,000	36,000	16,000	-	-	16,000
School Maintenance Equipment	151,756	-	13,000	-	13,000	-	-	13,000
Equipment A/C Units	63,812	-	-	-	-	-	-	-
Equipment Stadiums	-	-	22,500	-	22,500	-	-	22,500
Equipment/Maintenance	-	186,240	15,000	30,000	15,000	-	-	15,000
Dues and Fees	-	366	1,350	1,350	1,350	-	-	1,350
<i>Care and Upkeep of Grounds</i>								
Grounds Upkeep Services-Lawn Care	330,785	205,644	75,000	31,199	121,199	-	-	121,199
P/S Grounds Upkeep- Fencing	130,262	255,774	49,500	124,500	49,500	-	-	49,500
R/M Grounds Services Other	427,743	734,063	370,180	420,180	370,180	-	-	370,180
Supplies for Upkeep of Grounds-Fencing	7,689	5,194	5,086	5,086	5,086	-	-	5,086
Supplies for Upkeep of Grounds-Shell/Limestc	143,563	85,580	245,000	120,000	245,000	-	-	245,000
Supplies for Upkeep of Grounds - Sitework	116,542	42,105	36,731	16,731	36,731	-	-	36,731
Equipment	-	65,633	150,000	20,000	150,000	-	-	150,000
<i>Care and Upkeep of Equipment</i>								
R/M Equipment	5,792	1,416	-	-	-	-	-	-
Rental of Maint Copier	5,222	299	3,000	-	3,000	-	-	3,000
Rental of Maintenance Equipment	12,960	6,881	4,500	-	4,500	-	-	4,500
Supplies Parts for Eq	4,456	9,320	-	-	-	-	-	-
Supplies Fuel	37	-	-	-	-	-	-	-
Maintenance Equipment	35,531	-	-	-	-	-	-	-
<i>Vehicle Operation and Maintenance</i>								
Repair and Maintenance	10,298	39,026	-	25,000	-	-	-	-
Rental of Equipment & Vehicles	-	-	-	210,000	-	102,324	-	102,324
Supplies - Parts Maintenance	7,840	25,969	-	25,000	-	-	-	-
Vehicle Fuel	269,153	273,211	130,000	245,000	130,000	-	-	130,000
Equipment - Vehicles	225,472	73,749	250,000	40,000	250,000	(90,000)	-	160,000
<i>Safety Services</i>								

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Cont Services Fire Extinguishers	100,659	73,090	75,000	70,000	75,000	-	-	75,000
P/S Fire Alarms	269,502	369,495	202,686	332,686	202,686	-	-	202,686
P/S Inspections Pipeline/Boilers	1,179	-	1,000	-	1,000	-	-	1,000
P/S Fire Marshall	128,334	130,323	100,000	140,000	100,000	-	-	100,000
Other P/S-Safety	9,300	1,332	-	-	-	-	-	-
Crossing Guards	476,320	484,194	300,000	581,000	300,000	-	-	300,000
Supplies for Repair/Replace Fire Alarms	-	55	4,500	-	4,500	-	-	4,500
Supplies for Fire Marshall Compliance	2,310	-	15,000	-	15,000	-	-	15,000
Safety Supplies	2,622	-	-	-	-	-	-	-
Dues and Fees	1,063	964	-	-	-	-	-	-
<i>Security Services</i>								
Contracted Security	82,658	84,201	-	90,000	-	-	-	-
Security	6,422	1,870	10,000	10,000	10,000	-	-	10,000
C/S Monitor Security Systems	164,416	193,961	227,585	167,585	227,585	-	-	227,585
Supplies Security System	13,536	25,896	16,000	76,000	16,000	-	-	16,000
Tech Supplies Security System	-	2,730	7,000	-	7,000	-	-	7,000
Security Equipment	-	-	50,000	-	50,000	-	-	50,000
Misc	-	10	-	-	-	-	-	-
Other Salaries	-	631	-	-	-	-	-	-
<i>Transportation Admin</i>								
<i>Admin Tech Svcs</i>								
Other Salaries Other Tech Services	-	3,060	-	-	-	-	-	-
<i>Land/Site Improvements</i>								
Construction Services	-	-	16,400	-	16,400	-	-	16,400
<i>Architecture and Engineering Services</i>								
Engineering/Arch/Tech Services	-	-	3,000	-	3,000	-	-	3,000
Engineering/Arch/Tech Services	-	-	10,000	-	10,000	-	-	10,000
ADA Compliance Non-construction	423	553	10,000	2,373	10,000	-	-	10,000
<i>Building Acquisitions and Construction</i>								
ADA Compliance	-	-	150,000	-	150,000	-	-	150,000
Construction Services	-	-	205,000	-	205,000	-	-	205,000
Construction Services Architect	-	-	20,000	-	20,000	-	-	20,000
<i>Building Improvements Renovations</i>								
Construction Services	186,526	-	40,000	-	40,000	-	-	40,000

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Building Renovation Projects	-	402,750	300,000	-	300,025	-	-	300,025
Const Serv - Archt/Engr	-	-	20,000	-	20,000	-	-	20,000
<i>16th Section Lands</i>								
Repairs Section 16 Lands	27,819	53,413	-	-	-	-	-	-
<i>Other Facilities Acq and Construction Svcs</i>								
Other Construction Services	-	-	90,000	-	90,000	-	-	90,000
<i>Debt Service Expenditures</i>								
Total Maintenance	\$ 24,872,805	\$ 30,315,746	\$ 19,670,908	\$ 27,923,794	\$ 22,070,955	\$ 12,324	\$ 866,295	22,949,574
Planning and Construction								
<i>Operation and Maintenance of Buildings</i>								
Indoor Air Quality (Mold)	230,808	219,271	-	385,000	100,000	-	6,960	106,960
Asbestos Abatement Contracted	-	-	23,750	41,750	23,750	-	41,279	65,029
Asbestos Abatement Inspection	61,065	-	6,000	-	6,000	-	-	6,000
Asbestos Inspection	-	-	1,000	-	1,000	-	-	1,000
Communications-Postage	6	5	225	225	225	-	-	225
<i>Facilities Acquisition and Construction</i>								
Gen Maintenance Services	-	305	4,000	-	4,000	-	-	4,000
Rental of Copier	1,814	1,996	3,443	3,443	3,443	-	-	3,443
Supplies Office	5,663	1,463	2,500	2,500	2,500	-	-	2,500
Technology Supplies	-	-	1,500	-	1,500	-	-	1,500
References	234	194	-	-	-	-	-	-
<i>Building Acquisitions and Construction</i>								
Salary - Coordinator of Construction	91,978	-	-	-	-	-	-	-
Salary - Secretary	34,704	36,436	30,516	36,546	32,538	-	-	32,538
Architect/Engineering Services	-	-	10,000	-	10,000	-	-	10,000
Construction Services New Construction	15,696	147,150	-	-	-	-	-	-
Travel	-	-	2,500	-	2,500	-	-	2,500
Dues	-	-	1,000	-	1,000	-	-	1,000
<i>Building Improvements Renovations</i>								
Renovate and Remodel Constr Svcs	-	-	20,000	-	20,000	-	-	20,000
Const Serv - Archt/Engr	-	-	1,000	-	1,000	-	-	1,000
<i>Other Construction Services</i>								
Total Planning & Construction	\$ 441,968	\$ 406,820	\$ 107,434	\$ 469,464	\$ 209,456	\$ -	\$ 48,239	\$ 257,695

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
Debt Service								
Total Debt Service on GO Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities								
<i>Operation and Maintenance of Plant</i>								
Water	\$ 288,714	\$ 384,752	\$ 490,000	\$ 400,000	\$ 425,000	-	-	\$ 425,000
Sewage	212,833	294,689	400,000	340,000	350,000	-	-	350,000
Utilities - Cable Expenses	2,452	3,590	2,800	2,800	3,000	-	-	3,000
Telephone Charges	191,200	173,703	165,000	165,000	175,000	-	-	175,000
Supplies Natural Gas	510,963	525,785	500,000	500,000	550,000	-	-	550,000
Supplies Electricity	10,271,947	8,988,997	11,000,000	10,100,000	10,500,000	-	-	10,500,000
<i>Debt Service</i>								
Total Utilities	\$ 11,478,109	\$ 10,371,517	\$ 12,557,800	\$ 11,507,800	\$ 12,003,000	\$ -	\$ -	\$ 12,003,000
Employee Benefits								
PIPS Salaries Grant Employees/Compass Ret	\$ 74,675	\$ 2,171	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ 15,000
Salary - Sabbatical Leave	1,639,184	1,089,157	1,177,735	1,177,735	1,177,735	-	-	1,177,735
Employee Insurance Plans	20,429,945	20,822,383	24,000,000	24,000,000	25,500,000	-	-	25,500,000
Medicare Taxation	2,857,515	3,038,292	2,577,226	3,157,178	2,782,544	-	-	2,782,544
Teachers Retirement System	46,213,407	47,450,530	37,356,198	45,387,599	38,435,418	-	-	38,435,418
Optional Retirement System	138,878	179,830	175,000	175,000	175,000	-	-	175,000
School Employees Retirement	4,710,057	4,989,738	3,463,767	4,692,816	3,161,844	-	-	3,161,844
Other Retirement	7,209	9,003	6,000	6,000	6,000	-	-	6,000
LA State Employees Retirement	59,410	90,161	115,000	115,000	115,000	-	-	115,000
Educational Reimbursement	5,124	2,970	50,000	50,000	50,000	-	-	50,000
Unemployment Compensation	21,527	24,557	50,000	50,000	50,000	-	-	50,000
Retiree Health/Life Insurance	9,028,248	9,248,337	11,500,000	11,500,000	11,500,000	-	-	11,500,000
Sick Leave Pay	407,181	529,412	650,000	650,000	650,000	-	-	650,000
Severance Pay	202,349	108,826	250,000	250,000	250,000	-	-	250,000
Workers' Compensation Benefit Payments	9,553	135,665	40,000	40,000	40,000	-	-	40,000
Total Employee Benefits	\$ 85,804,262	\$ 87,721,031	\$ 81,425,925	\$ 91,266,327	\$ 83,908,540	\$ -	\$ -	\$ 83,908,540
School Lunch Support	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND, REVISED BUDGET #1
DETAIL OF EXPENDITURES BUDGET BY DEPARTMENT WITH COMPARATIVE AMOUNTS
FOR YEAR ENDING JUNE 30, 2026**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026
	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	ORIGINAL APPROVED BUDGET	APPROVED BUDGET REVISION #3	ORIGINAL APPROVED BUDGET			PROPOSED REVISED BUDGET #1
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								
Other grants-expenses	114,235	-	-	-	-	-	-	-
Comparability and Other	253,771	81,650	-	-	-	-	-	-
Other Salaries/Suppl. McNeese Mentors/Gran	76,846	751,189	700,000	700,000	700,000	-	-	700,000
School Lunch 1/2cent S/T portion	411,402	429,505	-	-	-	-	-	-
Total Other Misc Grants	\$ 856,254	\$ 1,262,344	\$ 700,000	\$ 700,000	\$ 700,000	\$ -	\$ -	\$ 700,000
Other Uses								
Interfund Transactions								
Transfers out	\$ 94,244	\$ 5,184,087	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ -	\$ 600,000
Local Revenue Transfers Out								
Charter Local Costs	20,275,753	19,531,005	19,411,679	21,641,274	21,450,923	-	-	21,450,923
Total Other Uses	\$ 20,369,997	\$ 24,715,092	\$ 20,011,679	\$ 22,241,274	\$ 22,050,923	\$ -	\$ -	\$ 22,050,923
Grand Total Expenditures	\$ 379,556,925	\$ 408,151,543	\$ 364,879,889	\$ 425,238,122	\$ 383,817,914	\$ 751,311	\$ 978,466	\$ 385,547,691

Calcasieu Parish School Board

Annual Comprehensive Financial Report

2023-2024

Components

Management's Discussion & Analysis

Narrative Overview Of Government – Wide Activities

Government – Wide Statements

(Full Accrual Basis – Like A Business)

(Includes Depreciation Of Assets)

Statement of Net Position

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

Statement of Activities

Shows Changes In Net Position

Statement of Net Position

	Governmental Activities 2023-2024	Governmental Activities 2022-2023
Assets & Deferred Outflows		
Cash & Investments	\$ 229,348,125	\$ 259,967,848
Receivables	\$ 113,844,328	\$ 81,960,710
Internal Balances	\$ -	\$ -
Inventory	\$ 2,144,383	\$ 2,189,154
Prepaid Items	\$ 33,316	\$ -
Capital Assets - Net of Depreciation	\$ 380,395,769	\$ 294,897,528
Capital Assets - Land	\$ 9,866,077	\$ 9,817,151
Capital Assets - Construction in Progress	\$ 71,550,276	\$ 121,216,602
Restricted Assets-Cash & Cash Equiv.	\$ -	\$ -
Deferred Outflows	\$ 173,271,890	\$ 191,366,976
Total Assets & Deferred Outflows	\$ 980,454,164	\$ 961,415,969
Liabilities & Deferred Inflows		
Payables	\$ 67,915,097	\$ 72,867,550
Unearned Revenues	\$ 4,878,712	\$ 27,386,612
Long Term Liabilities	\$ 313,712,205	\$ 338,309,100
Net pension liability	\$ 373,431,116	\$ 391,776,696
Post-employment benefit obligation	\$ 580,461,421	\$ 699,790,629
Deferred Inflows	\$ 171,979,972	\$ 54,901,822
Total Liabilities & Deferred Inflows	\$ 1,512,378,523	\$ 1,585,032,409
Net Assets		
Invested In Capital Assets - Net of Related Debt	\$ 289,068,431	\$ 237,650,251
Restricted	\$ 111,871,947	\$ 113,123,216
Unrestricted	\$ (932,864,737)	\$ (974,389,907)
Total Net Assets	\$ (531,924,359)	\$ (623,616,440)

Capital Assets

	<u>Balance @ June 30, 2024</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>	<u>Balance @ June 30, 2023 As Restated</u>
Land	\$ 9,866,077	\$ -	\$ 9,866,077	\$ 9,817,151
Buildings & Improvements	789,019,386	434,859,280	354,160,106	277,383,198
Machinery & Equipment	55,367,542	29,131,879	26,235,663	17,514,330
Construction In Progress	71,550,276	-	71,550,276	121,216,602
Lease Right of Use Assets	-	-	-	-
Totals	\$ 925,803,281	\$ 463,991,159	\$ 461,812,122	\$ 425,931,281
	Historical Cost			Historical Cost

Statement of Activities

Government-Wide Revenues		
From Property Taxes	\$ 72,762,193	
From Sales Taxes	\$ 188,186,921	
From M.F.P.	\$ 139,596,007	
From Riverboat Head Taxes	\$ 2,586,180	
From Interest and Investment Earnings	\$ 7,956,189	
From Miscellaneous	\$ 1,602,301	
From Net Loss on Asset Impairment	\$ -	
Total General Revenues (Taxpayer)		\$ 412,689,791
Add Charges For Services	\$ 16,174,493	
Add Grants & Contributions	\$ 208,516,848	
Add Transfers/Special Items	\$ -	
Total Revenues From Other Sources		\$ 420,432,491
Total Government-Wide Revenues Available		\$ 637,381,132
Total Government -Wide Expenses		\$ 545,689,051
Change In Net Position		\$ 91,692,081
Net Position - beginning		\$ (623,616,440)
Net Position - ending		\$ (531,924,359)



Report Sections

1. Introductory Sections

2. Financial Section

3. Statistical Section

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



Fund Accounting Structure

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Internal Service Funds
- Custodial Funds

Calcasieu Parish School Board General Fund Fund Balance

Fund Balance Analyzed

Non Spendable

For Inventory & Prepaid Items	\$	1,391,200
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Restricted

For Sales Tax Salary Enhancements	\$	54,444,991
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For Grant & Donor Restricted	\$	7,347,175
------------------------------	----	-----------

Committed

For Insurance	\$	1,000,000
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Assigned

For E-Rate (Technology)	\$	316,000
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Construction	\$	-
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Materials and Supplies	\$	-
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Unassigned	\$	45,963,173
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Total Fund Balance	\$	110,462,539
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Calcasieu Parish School Board

General Fund

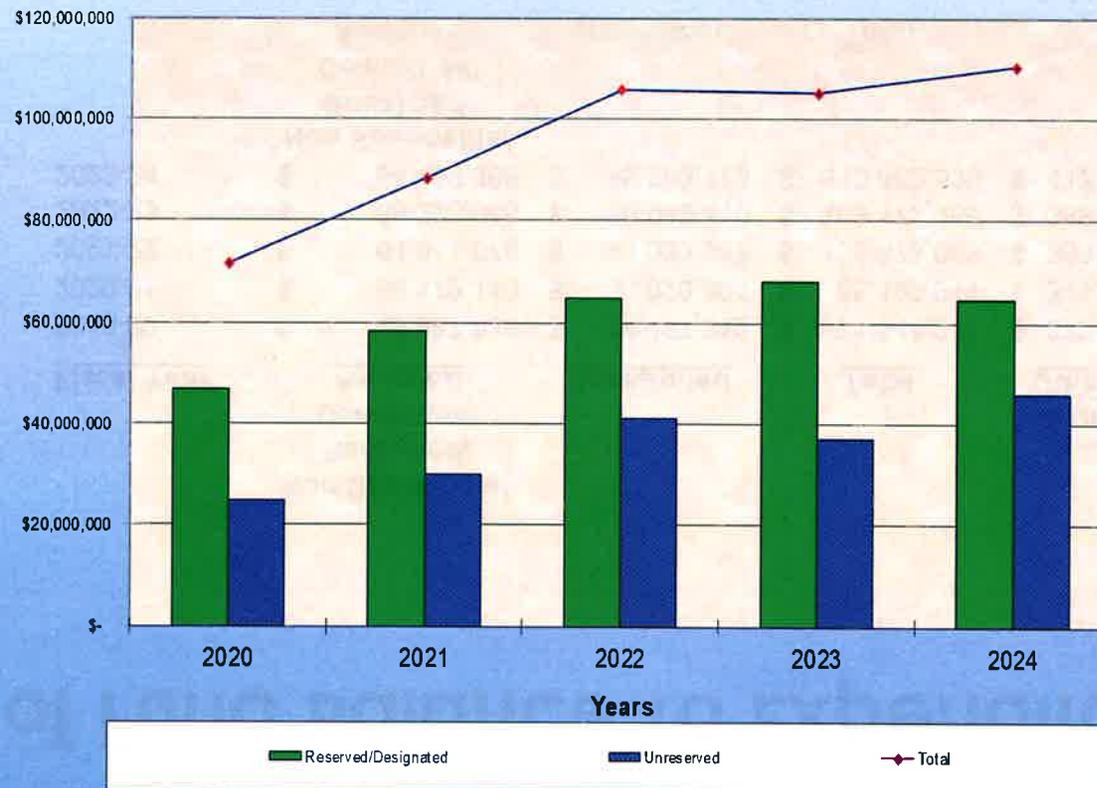
Ratio of Fund Balance To Expenditures

<u>Fiscal Year</u>	<u>Non Spendable/ Restricted/ Committed/ Assigned</u>	<u>Unassigned</u>	<u>Total</u>	<u>Expenditures/ Other Uses</u>
2019-20	\$ 46,887,035	\$ 24,657,212	\$ 71,544,247	\$ 372,500,997
2020-21	\$ 58,179,110	\$ 30,020,801	\$ 88,199,911	\$ 341,554,735
2021-22	\$ 64,841,078	\$ 41,033,987	\$ 105,875,065	\$ 363,272,513
2022-23	\$ 68,223,045	\$ 36,949,410	\$ 105,172,455	\$ 388,316,921
2023-24	\$ 64,499,366	\$ 45,963,173	\$ 110,462,539	\$ 417,847,945

<u>Fiscal Year</u>	<u>Non Spendable/ Restricted/ Committed/ Assigned</u>	<u>Unassigned</u>	<u>Total</u>
2019-20	12.6%	6.6%	19.2%
2020-21	17.03%	8.8%	25.82%
2021-22	17.85%	11.30%	29.14%
2022-23	17.57%	10.51%	28.08%
2023 -24	15.43%	11.00%	28.08%

Note : School Lunch Transfers Are Included In Expenditures

General Fund Fund Balance History





General Fund

Statement of Revenues, Expenditures, and Changes In Fund Balance For The Year Ended June 30, 2024

Revenues	\$	416,507,991
Expenditures	\$	<u>410,183,835</u>
Excess Revenues (Expenditures)	\$	6,324,156
Other Sources/Uses		
Out	\$	(7,664,110)
In	\$	<u>6,630,038</u>
Net Change in Fund Balance	\$	<u>5,290,084</u>

General Fund Operating Results & Fund Balance Last Five Years

<u>Fiscal Year</u>	<u>Beginning Fund Balance</u>	<u>Surplus (Deficiency)</u>	<u>Ending Fund Balance</u>
2019-20	\$ 101,671,838	\$ (30,127,591)	\$ 71,544,247
2020-21	\$ 71,544,247	\$ 16,655,664	\$ 88,199,911
2021-22	\$ 88,199,911	\$ 17,675,154	\$ 105,875,065
2022-23	\$ 105,875,065	\$ 702,610	\$ 105,172,455
2023-24	\$ 110,462,539	\$ 5,290,084	\$ 110,462,539

General Fund Revenues

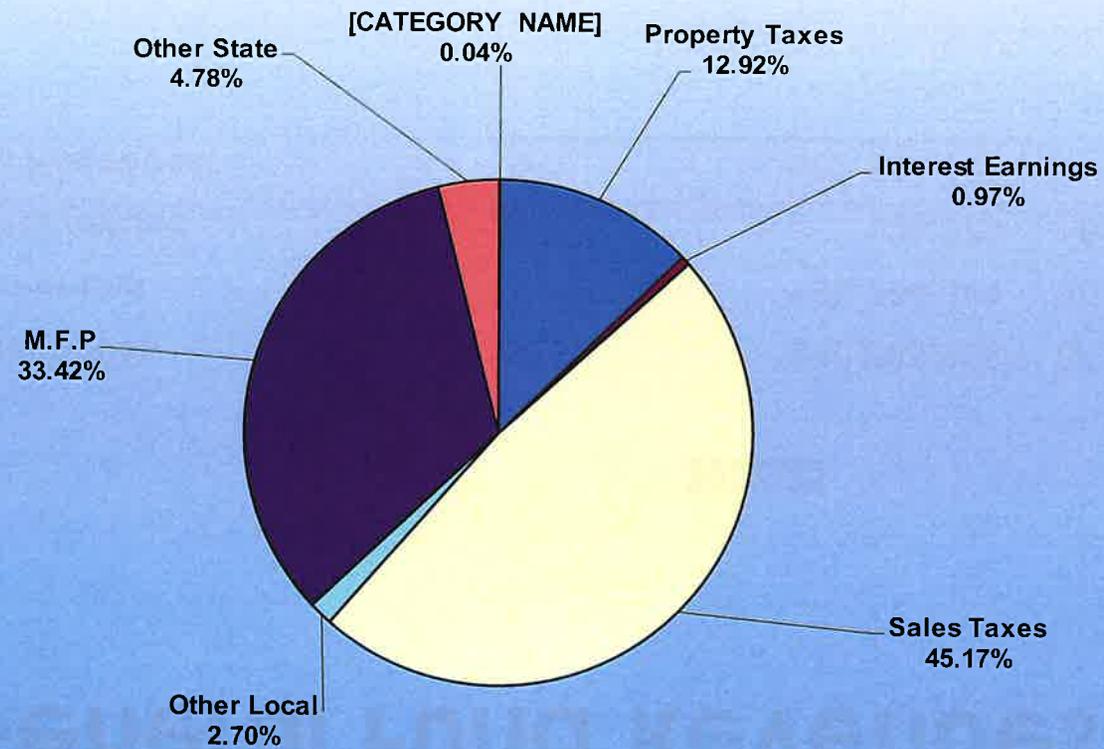
2022-23

Local Revenues	\$	245,635,998	64.21%
State Revenues	\$	136,794,340	35.76%
Federal Revenues	\$	124,378	0.03%
Total Revenues	\$	<u>382,554,716</u>	

2023-24

Local Revenues	\$	257,174,684	61.75%
State Revenues	\$	159,139,137	38.21%
Federal Revenues	\$	194,170	0.05%
Total Revenues	\$	<u>416,507,991</u>	

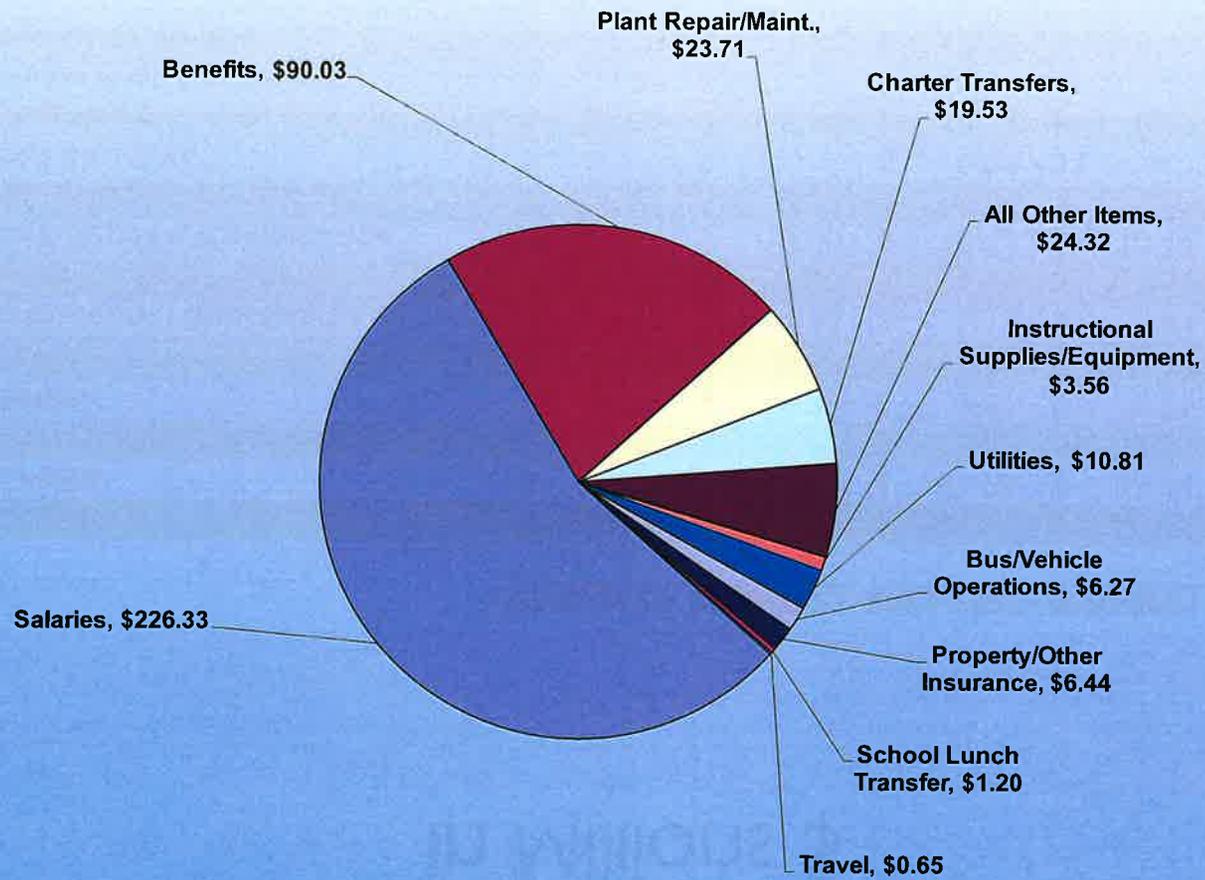
General Fund Revenues



2023-2024 General Fund Expenditures In Millions \$

	<u>2023-2024</u>	<u>2022-2023</u>	<u>2021-2022</u>	<u>2020-2021</u>	<u>2019-2020</u>
Salaries	\$ 226.33	\$ 219.40	\$ 204.27	\$ 199.12	\$ 212.62
Benefits	\$ 90.03	\$ 86.88	\$ 81.76	\$ 83.94	\$ 90.70
Property/Other Insurance	\$ 6.44	\$ 4.67	\$ 3.36	\$ 2.27	\$ 2.08
Utilities	\$ 10.81	\$ 11.29	\$ 9.81	\$ 7.30	\$ 7.16
Travel	\$ 0.65	\$ 0.58	\$ 0.49	\$ 0.26	\$ 0.53
Instructional Supplies/Equipment	\$ 3.56	\$ 4.32	\$ 5.12	\$ 6.81	\$ 7.61
School Lunch Transfer	\$ 1.20	\$ 1.20	\$ 1.20	\$ 1.31	\$ 1.21
Plant Repairs/Maintenance	\$ 23.71	\$ 19.09	\$ 15.04	\$ 13.14	\$ 17.65
Bus/Vehicle Operations	\$ 6.27	\$ 8.20	\$ 4.68	\$ 1.96	\$ 2.37
Debt Services	\$ -	\$ -	\$ 0.01	\$ -	\$ -
Other items	\$ 24.32	\$ 8.14	\$ 18.22	\$ 8.32	\$ 10.15
Capital Projects Transfer	\$ 5.00	\$ -	\$ -	\$ -	\$ -
Charter Transfers	\$ 19.53	\$ 19.77	\$ 17.51	\$ 16.08	\$ 16.39
Totals	<u>\$ 417.85</u>	<u>\$ 383.54</u>	<u>\$ 361.47</u>	<u>\$ 340.51</u>	<u>\$ 368.47</u>

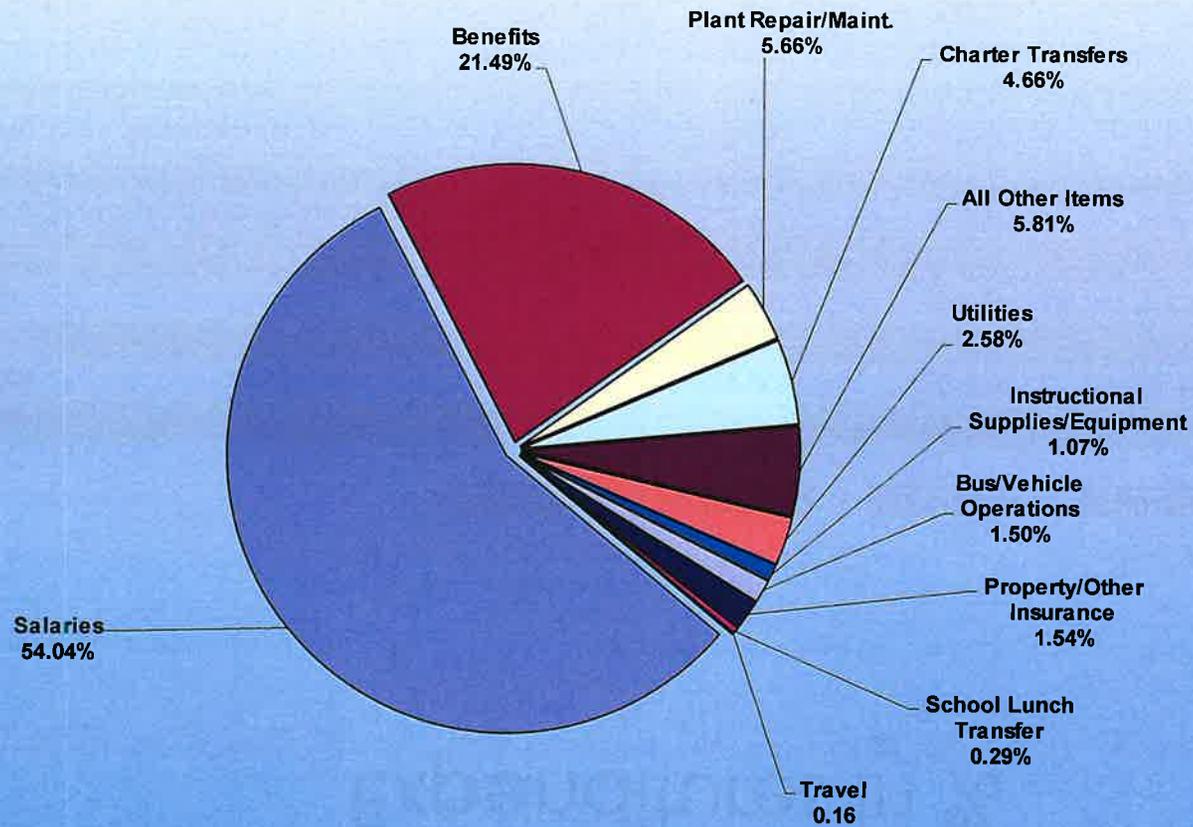
2023-2024 General Fund Expenditures In Millions (\$417.85)



2023-2024 General Fund Expenditures In %

	<u>2023-2024</u>	<u>2022-2023</u>	<u>2021-2022</u>	<u>2020-2021</u>	<u>2019-2020</u>
Salaries	54.0%	57.2%	56.5%	58.5%	57.7%
Benefits	21.5%	22.7%	22.6%	24.7%	24.6%
Property/Other Insurance	1.5%	1.2%	0.9%	0.6%	0.6%
Utilities	2.6%	2.9%	2.7%	2.1%	1.9%
Travel	0.2%	0.2%	0.1%	0.1%	10.0%
Instructional Supplies/Equipment	1.1%	1.1%	1.4%	2.0%	2.1%
School Lunch Transfer	0.3%	0.3%	0.3%	40.0%	30.0%
Plant Repairs/Maintenance	5.7%	5.0%	4.2%	3.9%	4.8%
Bus/Vehicle Operations	1.5%	2.1%	1.3%	0.6%	60.0%
Debt Services	0.0%	0.0%	0.0%	0.0%	0.0%
Other items	5.8%	2.1%	5.0%	2.4%	2.8%
Capital Projects Transfer	1.2%	0.0%	0.0%	0.0%	0.0%
Charter Transfers	4.7%	5.2%	4.8%	4.7%	4.5%
Totals	100%	100%	100%	100%	100%

2023-2024 General Fund Expenditures In % (\$417.85)

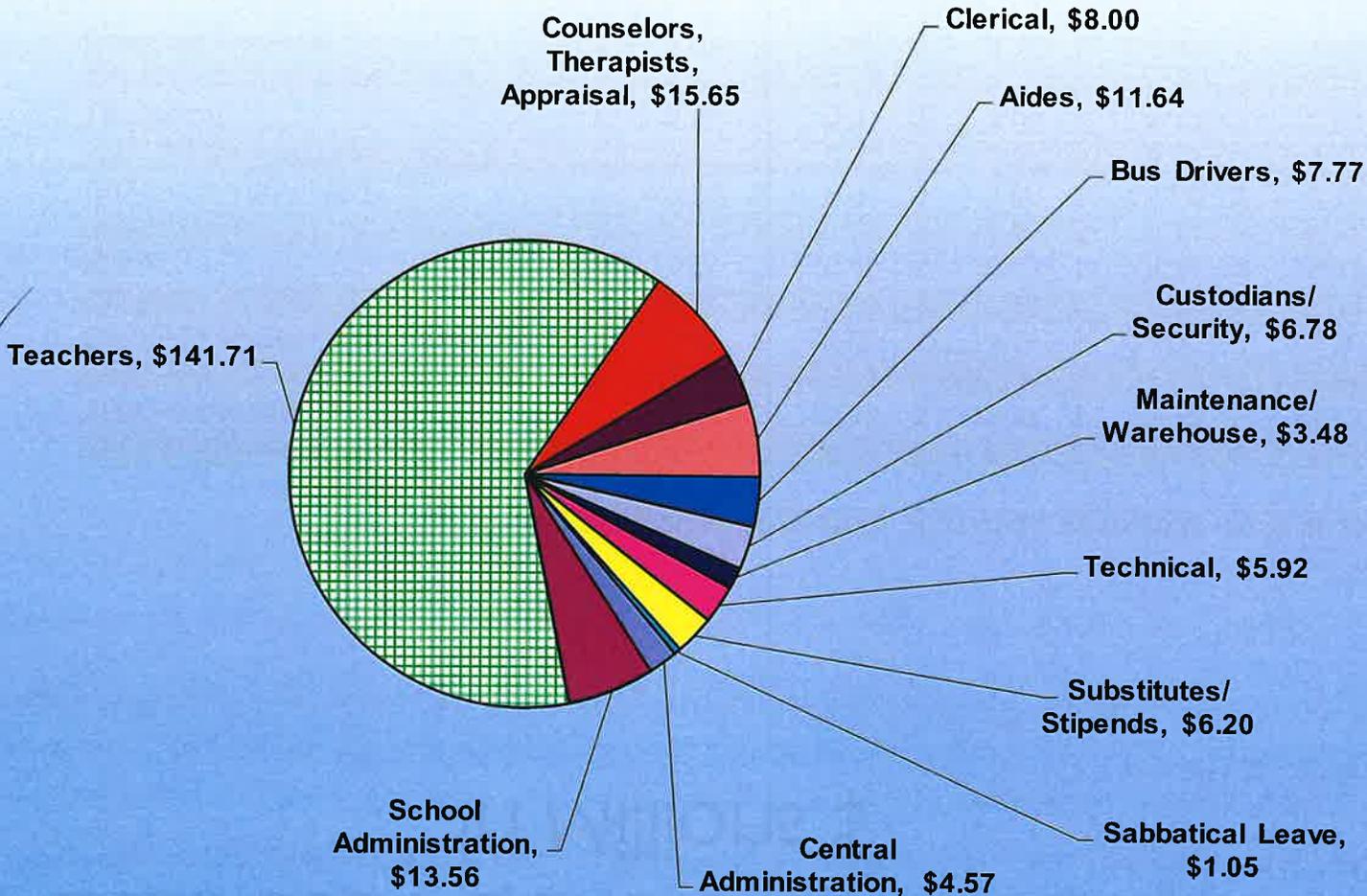


2023-2024 General Fund Salaries In Millions \$

	<u>2023-2024</u>	<u>2022-2023</u>	<u>2021-2022</u>	<u>2020-2021</u>	<u>2019-2020</u>
Central Administration	\$ 4.57	\$ 4.65	\$ 4.42	\$ 4.12	\$ 4.06
School Administration	\$ 13.56	\$ 13.46	\$ 12.37	\$ 12.17	\$ 12.73
Teachers	\$ 141.71	\$ 136.16	\$ 127.60	\$ 127.21	\$ 136.71
Counselors/Therapists/Appraisal	\$ 15.65	\$ 15.09	\$ 14.18	\$ 14.06	\$ 14.39
Clerical	\$ 8.00	\$ 7.79	\$ 7.13	\$ 6.69	\$ 7.04
Aides	\$ 11.64	\$ 10.49	\$ 9.03	\$ 8.34	\$ 9.95
Bus Drivers	\$ 7.77	\$ 7.27	\$ 6.53	\$ 6.14	\$ 6.92
Custodians/Security	\$ 6.78	\$ 6.66	\$ 6.09	\$ 5.66	\$ 6.19
Maintenance/Warehouse/SFS	\$ 3.48	\$ 3.65	\$ 3.33	\$ 3.18	\$ 3.42
Technical	\$ 5.92	\$ 5.83	\$ 5.65	\$ 5.18	\$ 5.50
Substitutes/Stipends	\$ 6.20	\$ 6.73	\$ 5.77	\$ 4.94	\$ 4.63
Sabbatical Leave	\$ 1.05	\$ 1.62	\$ 2.17	\$ 1.43	\$ 1.08
Totals	<u>\$ 226.33</u>	<u>\$ 219.40</u>	<u>\$ 204.27</u>	<u>\$ 199.12</u>	<u>\$ 212.62</u>

Expenditures shown per Annual Financial Report, not audit report

2023-2024 General Fund Salaries In Millions (\$219.10)

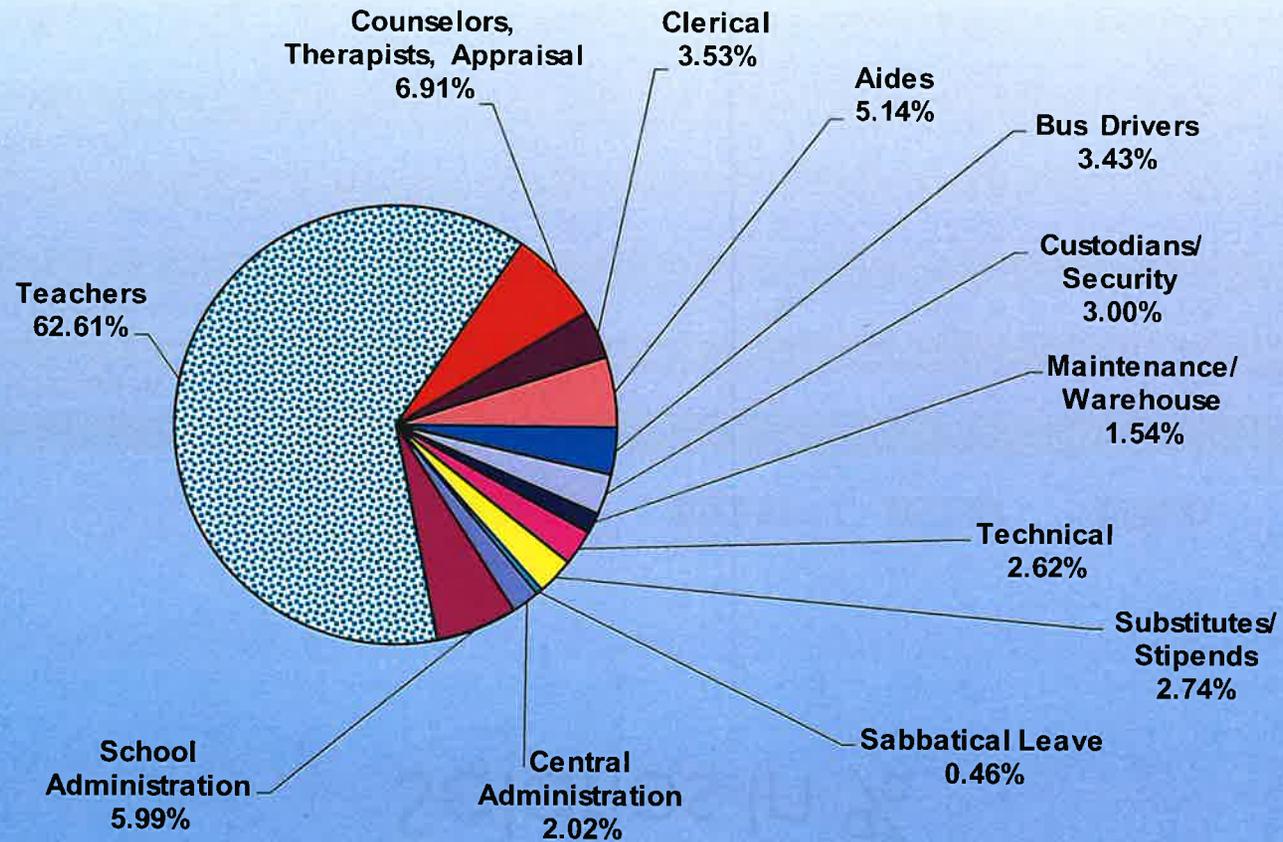


2023-2024 General Fund Salaries In %

	<u>2023-24</u>	<u>2022-23</u>	<u>2021-22</u>	<u>2020-21</u>	<u>2019-20</u>
Central Administration	2.0%	2.1%	2.2%	2.1%	1.9%
School Administration	6.2%	6.1%	6.2%	6.1%	6.0%
Teachers	62.9%	63.9%	63.2%	63.9%	64.3%
Counselors/Therapists/Appraisal	6.9%	7.1%	6.7%	7.1%	6.8%
Clerical	3.5%	3.4%	3.5%	3.4%	3.3%
Aides	5.1%	4.2%	3.9%	4.2%	4.7%
Bus Drivers	3.4%	3.1%	3.1%	3.1%	3.2%
Custodians/Security	3.0%	2.8%	3.2%	2.8%	2.9%
Maintenance/Warehouse	1.5%	1.6%	1.1%	1.6%	1.6%
Technical	2.6%	2.6%	2.9%	2.6%	2.6%
Substitutes/Stipends	2.7%	2.5%	2.9%	2.5%	2.2%
Sabbatical Leave	0.5%	0.7%	1.1%	0.7%	0.5%
Totals	100%	100%	100%	100%	100%

Expenditures shown per Annual Financial Report, not audit report

2023-2024 General Fund Salaries In % (\$219.10)



General Fund Revenue/Expenditure History



Special Revenue Funds Summary of Operations

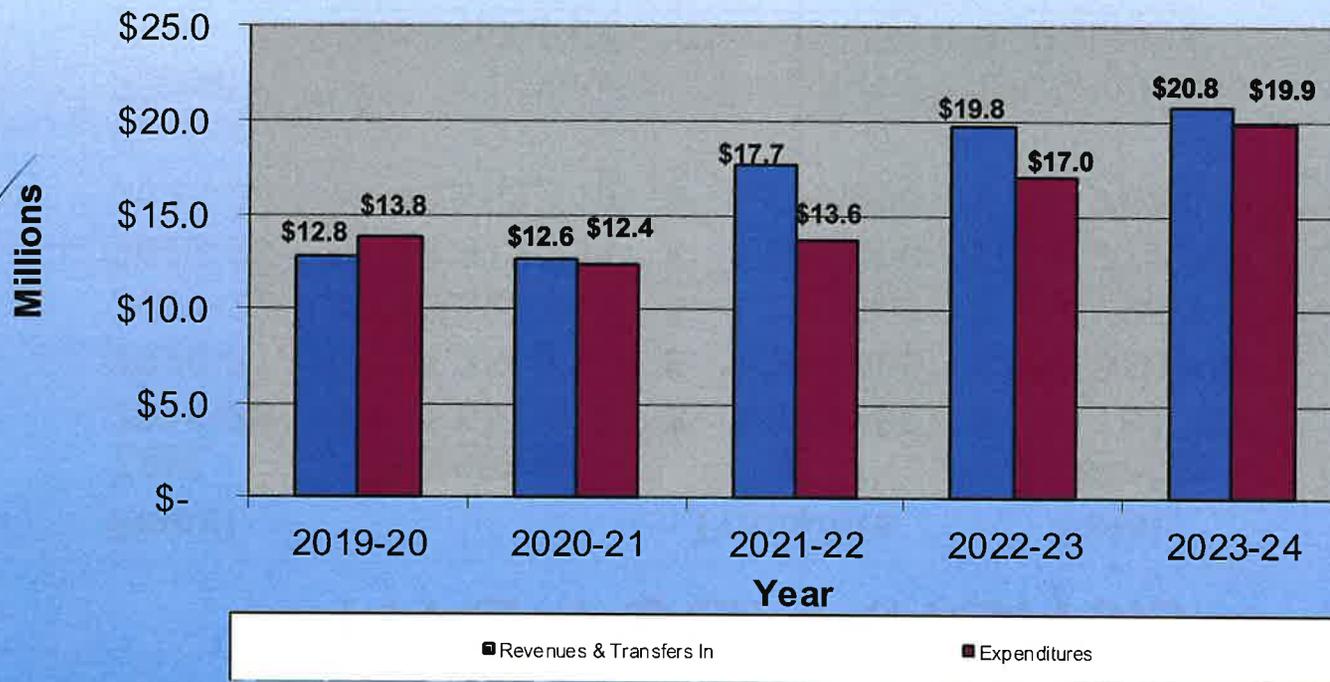
	School Lunch	All Other	Total
Revenues	\$ 19,562,418	\$ 90,833,619	\$ 110,396,037
Expenditures	\$ 19,869,315	\$ 85,850,159	\$ 105,719,474
Excess of Rev. Over (Under) Expenditures	\$ (306,897)	\$ 4,983,460	\$ 4,676,563
Operating Transfers In	\$ 1,200,000	\$ 1,457,405	\$ 2,657,405
Out	\$ -	\$ (6,149,678)	\$ 6,149,678
Net Excess	\$ 893,103	\$ 291,187	\$ 1,184,290

School Lunch Five Year Analysis

Fiscal Year	<u>Revenues</u>	Transfers <u>In</u>	Total <u>Available</u>
2019-20	\$ 11,581,537	\$ 1,200,000	\$ 12,781,537
2020-21	\$ 11,386,737	\$ 1,200,000	\$ 12,586,737
2021-22	\$ 16,526,913	\$ 1,200,000	\$ 17,726,913
2022-23	\$ 18,572,751	\$ 1,200,000	\$ 19,772,751
2023-24	\$ 19,562,418	\$ 1,200,000	\$ 20,762,418

Fiscal Year	<u>Expenditures</u>	Surplus <u>(Deficiency)</u>	Ending Fund <u>Balance</u>
2019-20	\$ 13,758,154	\$ (976,617)	\$ 6,805,126
2020-21	\$ 12,368,838	\$ 217,899	\$ 7,023,025
2021-22	\$ 13,640,995	\$ 4,085,918	\$ 11,108,943
2022-23	\$ 16,972,760	\$ 2,799,991	\$ 13,908,934
2023-24	\$ 19,869,315	\$ 893,103	\$ 14,802,037

School Lunch Fund Revenue/Expenditure History

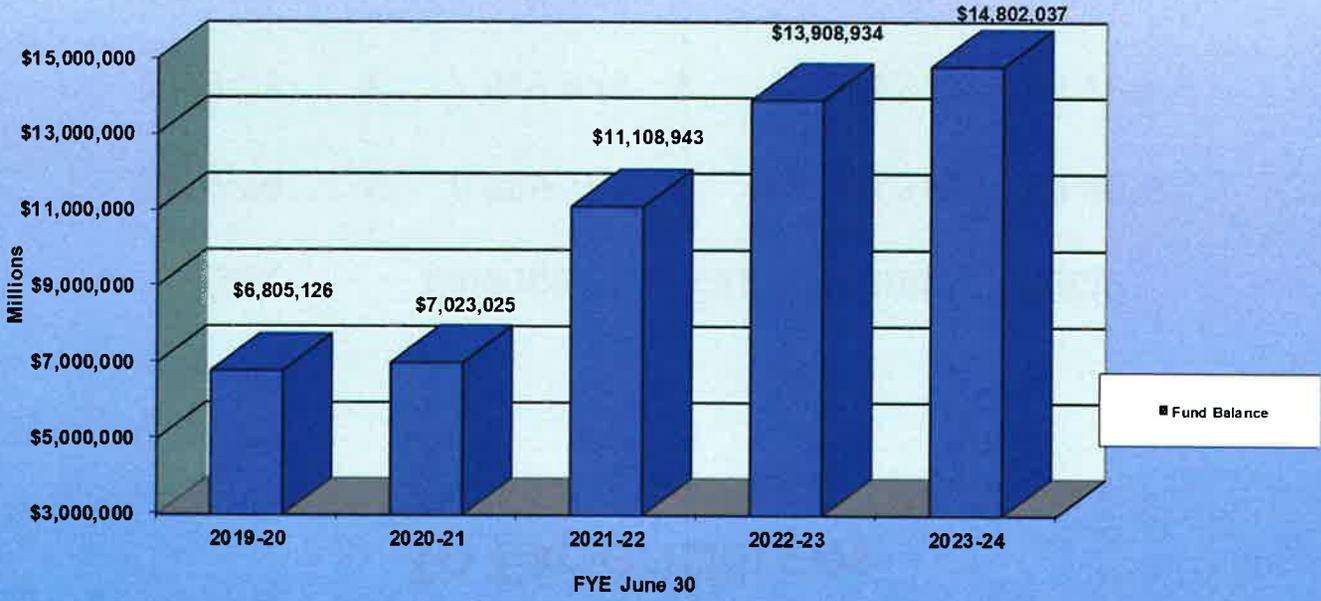




School Lunch Fund Ratio of Fund Balance To Expenditures

<u>Year</u>	<u>Balance</u>	<u>Expenditures</u>	<u>Ratio</u>
2019-20	\$ 6,805,126	\$ 13,758,152	49.46%
2020-21	\$ 7,023,025	\$ 12,368,838	56.78%
2021-22	\$ 11,108,943	\$ 13,640,995	81.44%
2022-23	\$ 13,908,934	\$ 16,972,760	81.95%
2023-24	\$ 14,802,037	\$ 19,869,315	74.50%

School Lunch Fund Fund Balance History



Debt Service Fund Balances By District

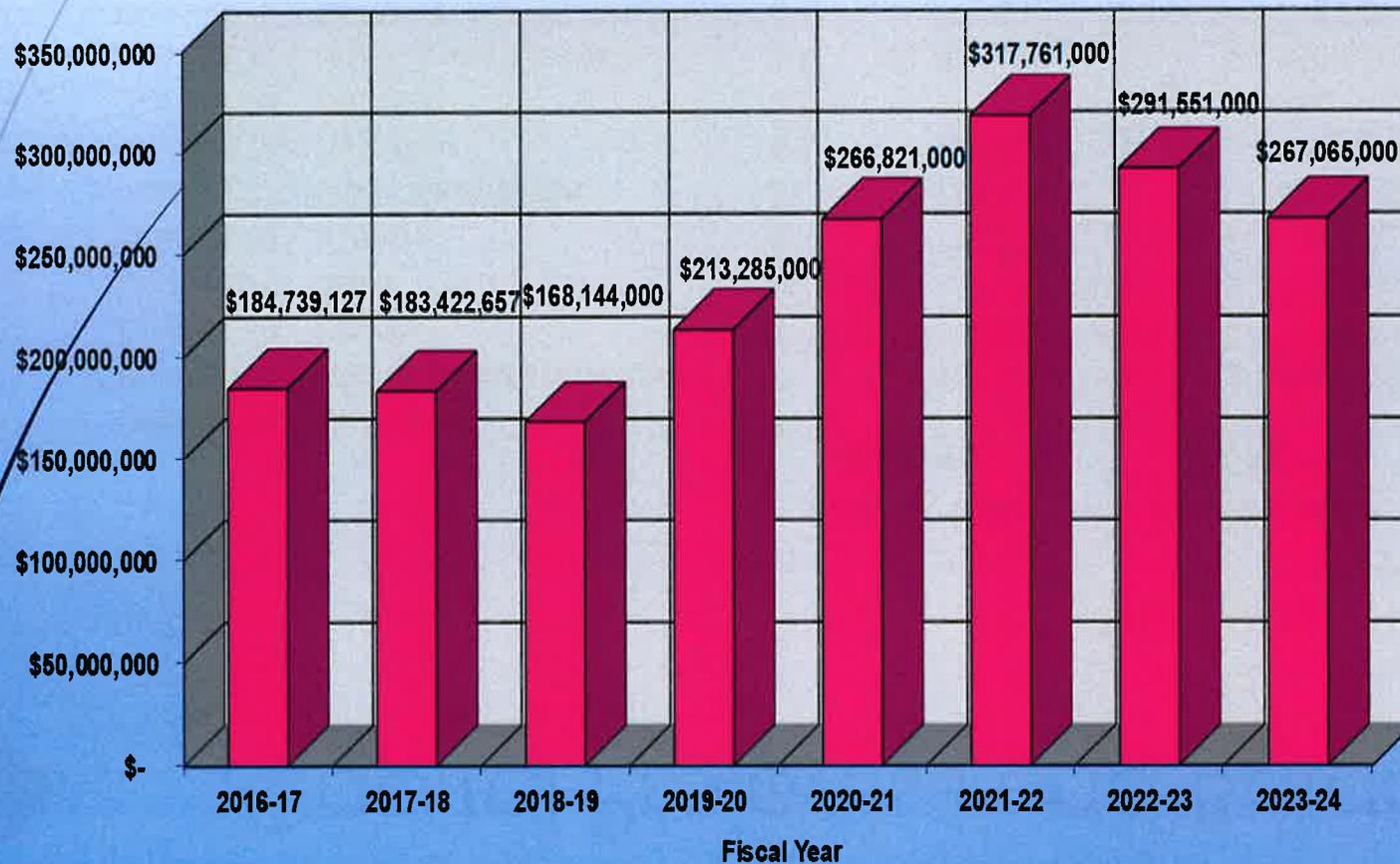
All Restricted For The Payment of Debt

		June 30, 2024	June 30, 2023
		<u>Balance</u>	<u>Balance</u>
District 21	DeQuincy	\$ 698,953	\$ 664,982
District 22	South Lake Charles	\$ -	\$ -
District 23	Westlake /Maplewood	\$ 4,190,958	\$ 4,396,021
District 24	Starks	\$ 428,914	\$ 421,802
District 25	Iowa	\$ 976,018	\$ 975,606
District 26	Vinton	\$ 903,111	\$ 915,574
District 27	Moss Bluff/Gillis	\$ 12,619	\$ 12,449
District 28	Bell City	\$ 257,979	\$ 267,130
District 30	Sulphur	\$ 3,033,240	\$ 2,960,003
District 31	North Lake Charles	\$ 1,098,268	\$ 1,396,046
District 33	Southeast Lake Charles	\$ 162,367	\$ 291,685
District 34	Southwest Lake Charles	\$ 371,627	\$ 173,992
	Total	<u>\$ 12,134,054</u>	<u>\$ 12,475,290</u>

General Long Term Debt Summary of Bond Transactions

	<u>2023-2024</u>	<u>2022-2023</u>
Beginning Balance - Outstanding Bonds	\$ 291,551,000	\$ 317,761,000
New Bonds Issued	\$ -	\$ -
Old Bonds Retired	\$ 24,486,000	\$ 26,210,000
Ending Balance - Outstanding Bonds	<u>\$ 267,065,000</u>	<u>\$ 291,551,000</u>

General Long Term Debt Outstanding Bonded Debt



Capital Projects Fund Balances

	June 30, 2024	June 30, 2023
	<u>Balance</u>	<u>Balance</u>
District 21 DeQuincy	\$ -	\$ -
District 23 Westlake /Maplewood	\$ 24,672,339	\$ 31,859,812
District 24 Starks	\$ 3,564	\$ 3,520
District 25 Iowa	\$ 65	\$ 64
District 26 Vinton	\$ 11,282	\$ 11,142
District 27 Moss Bluff/Gillis	\$ 179,115	\$ 411,125
District 28 Bell City	\$ 198,651	\$ (6,529)
District 30 Sulphur	\$ 298	\$ 309,043
District 31 North Lake Charles	\$ 20,701,690	\$ 21,265,826
District 33 Southeast Lake Charles	\$ 3,832	\$ 3,785
District 34 Southwest Lake Charles	\$ 304	\$ 301
Riverboat	\$ 3,280,198	\$ 4,166,686
2017 All Districts C.P.F.	\$ (697,361)	\$ (4,247,040)
Hurricane Rita Rebuild	\$ 2,637,126	\$ 2,604,503
Hurricane Laura Rebuild	\$ 10,048,380	\$ 7,921,489
Total	<u>\$ 61,039,483</u>	<u>\$ 64,303,727</u>

Group Insurance Fund Balance Sheet Summary

	<u>2023-24</u>	<u>2022-23</u>	<u>2021-22</u>	<u>2020-21</u>	<u>2019-20</u>
Total Assets	\$ 12,554,505	\$ 16,822,741	\$ 20,020,408	\$ 30,692,373	\$ 30,004,914
Total Liabilities	\$ 7,445,098	\$ (6,740,646)	\$ (7,281,670)	\$ (8,440,846)	\$ (7,642,540)
Total Net Position	<u>\$ 5,109,407</u>	<u>\$ 10,082,095</u>	<u>\$ 12,738,738</u>	<u>\$ 22,814,515</u>	<u>\$ 22,362,374</u>

Group Insurance Fund Operating Results

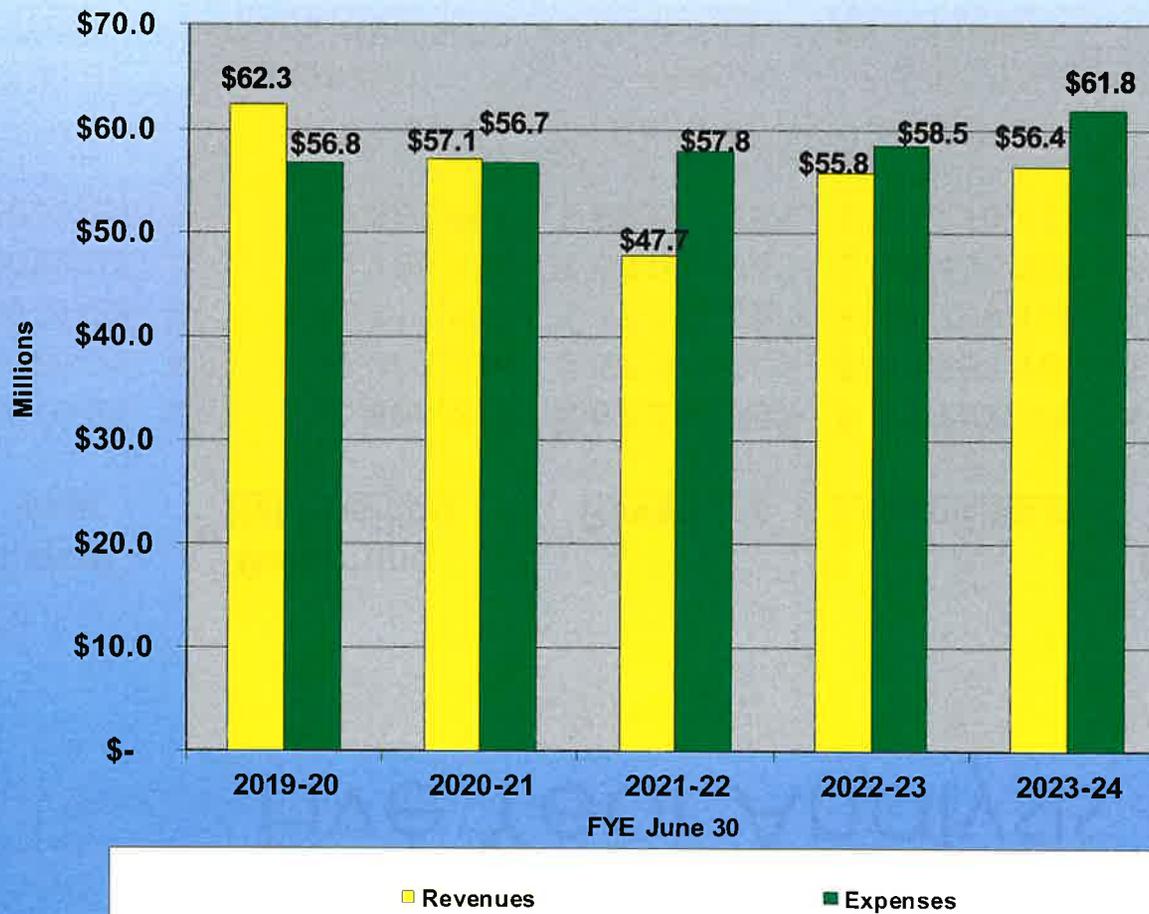
	<u>2023-2024</u>	<u>2022-2023</u>
Operating Revenues	\$ 56,382,726	\$ 55,763,707
Operating Expenses	<u>\$ 61,779,419</u>	<u>\$ 58,489,388</u>
Operating Income	\$ (5,396,693)	\$ (2,725,681)
Interest Income	<u>\$ 424,005</u>	<u>\$ 69,038</u>
Net Income From Operations	<u>\$ (4,972,688)</u>	<u>\$ 2,656,643</u>
Net Position, Beginning	<u>\$ 10,082,095</u>	<u>\$ 12,738,738</u>
Net Position, Ending	<u>\$ 5,109,407</u>	<u>\$ 10,082,095</u>

Group Insurance Fund Five Year Analysis

<u>Fiscal Year</u>		<u>Beginning Net Position</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Income (Loss)</u>
2019-20	\$	16,890,219	\$ 62,254,855	\$ 56,782,700	\$ 5,472,155
2020-21	\$	22,362,374	\$ 57,137,309	\$ 56,685,168	\$ 452,141
2021-22	\$	22,814,515	\$ 47,713,328	\$ 57,789,105	\$ (10,075,777)
2022-23	\$	12,738,738	\$ 55,832,745	\$ 58,489,388	\$ (2,656,643)
2023-24	\$	10,082,095	\$ 56,806,731	\$ 61,779,419	\$ (4,972,688)

<u>Fiscal Year</u>		<u>Capital Contribution</u>	<u>Ending Net Position</u>	<u>% Of Expenditures</u>
2019-20	\$	-	\$ 22,362,374	39.4%
2020-21	\$	-	\$ 22,814,515	40.2%
2021-22	\$	-	\$ 12,738,738	22.0%
2022-23	\$	-	\$ 10,082,095	17.2%
2023-24	\$	-	\$ 5,109,407	8.3%

Group Insurance Fund Revenue/Expense History



Group Insurance Fund Net Position History



Workers' Compensation Fund Balance Sheet Summary

	<u>2023-24</u>	<u>2022-23</u>	<u>2021-22</u>	<u>2020-21</u>	<u>2019-20</u>
Total Assets	\$6,749,588	\$6,419,053	\$6,853,952	\$6,749,086	\$6,965,447
Total Liabilities	\$1,951,547	\$1,803,706	\$1,487,398	\$1,726,157	\$1,975,803

Workers' Compensation Fund Operating Results

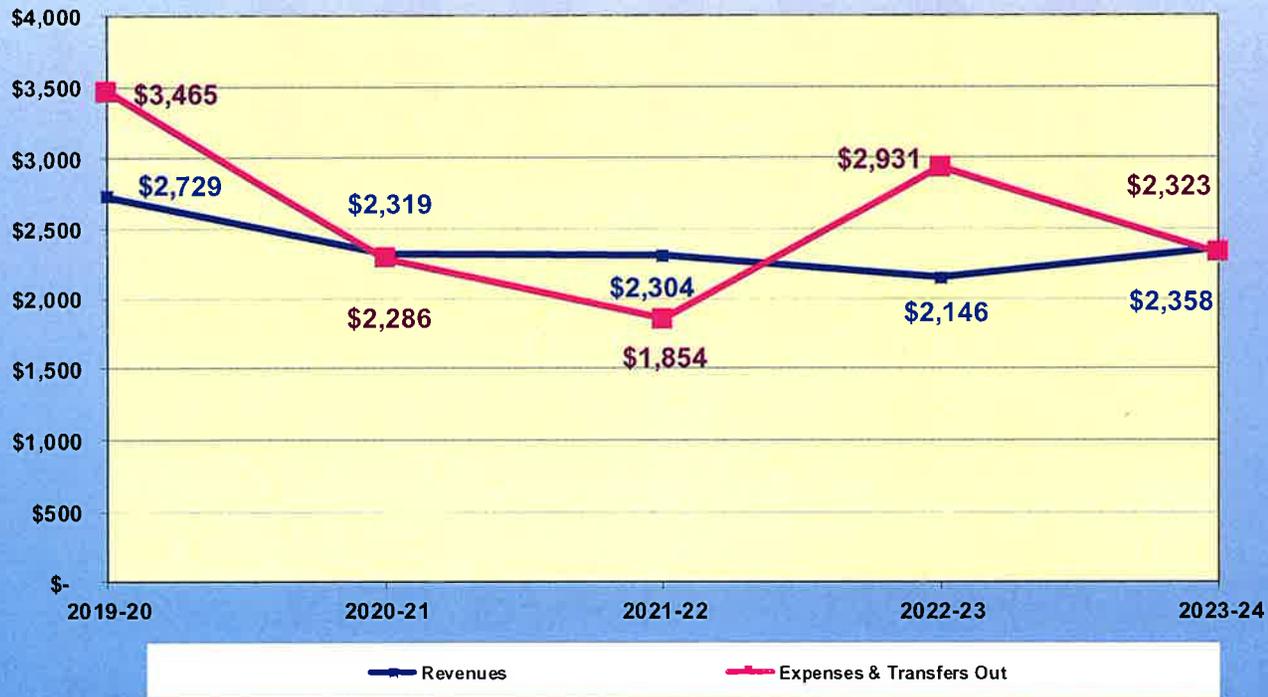
	<u>2023-2024</u>	<u>2022-2023</u>
Operating Revenues	\$2,355,736	\$2,146,227
Operating Expenses	<u>\$2,323,201</u>	<u>(\$2,931,357)</u>
Operating Income	\$35,535	(\$785,130)
Interest Income	\$147,159	\$33,923
Net Income From Operations	<u>\$182,694</u>	<u>(\$751,207)</u>
Beginning Net Position	\$4,615,347	\$5,366,554
Ending Net Position	<u>\$4,798,041</u>	<u>\$4,615,347</u>

Workers' Compensation Fund Five Year Analysis

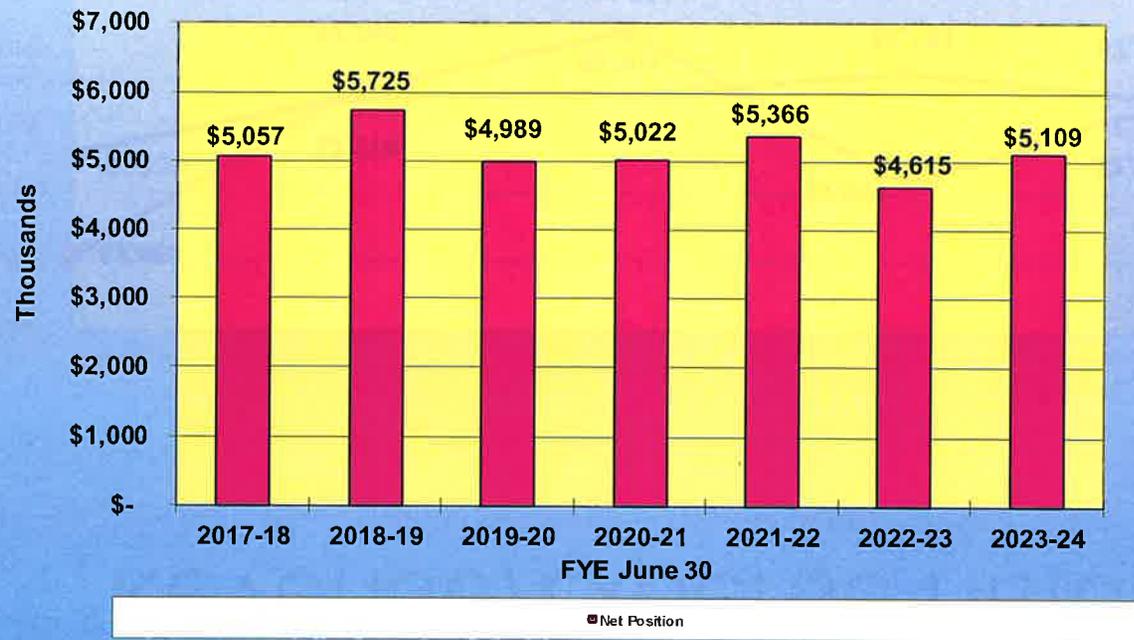
<u>Fiscal Year</u>	<u>Beginning Net Position</u>	<u>Revenues</u>	<u>Expenses & Transfers Out</u>	<u>Net Income</u>
2019-20	\$5,725,292	\$2,729,848	\$3,465,496	(\$735,648)
2020-21	\$4,989,644	\$2,319,392	\$2,286,107	\$33,285
2021-22	\$5,022,929	\$2,197,731	\$1,854,106	\$343,625
2022-23	\$5,366,554	\$2,180,150	\$2,931,357	(\$751,207)
2023-24	\$4,615,347	\$2,505,895	\$2,323,201	\$182,694

<u>Fiscal Year</u>	<u>Ending Net Position</u>	<u>Ratio of Net Position To Exp./Transfers</u>
2019-20	\$4,989,644	144.0%
2020-21	\$5,022,929	219.7%
2021-22	\$5,366,554	289.4%
2022-23	\$4,615,347	157.4%
2023-24	\$4,798,041	206.5%

Workers' Compensation Fund Revenue/Expense History



Workers' Compensation Fund Net Position History



Financial Reporting Awards

Association of School Business Officials International

Certificate of Excellence In Financial Reporting

40 Consecutive Years



2023-2024 Audit Summary by CFO

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

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

ITEM # 3

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

From: Wayne Foster, Director of Internal Auditing



Date: September 24, 2025

Subject: School Audit Reports

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

<u>Schools</u>	<u>Audit Scope</u>
CPAS – West	August 1, 2018 – December 31, 2024
Cypress Cove Elementary School	June 1, 2020 – December 31, 2024
Frasch Elementary School	June 1, 2021 – December 31, 2024
Gillis Elementary School	June 1, 2020 – May 31, 2025
W. T. Henning Elementary School	January 2021 – December 31, 2024
Sam Houston High School	January 2022 – December 31, 2024
J. J. Johnson Elementary School	June 1, 2020 – December 31, 2024
Lake Charles Boston Academy of Learning	January 1, 2019 – December 31, 2024
J. I. Watson Elementary School	January 1, 2020 – December 31, 2024
Westlake High School	June 1, 2022 – December 31, 2024
F. K. White Middle School	January 1, 2021 – December 31, 2024

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
 CPAS WEST
 Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds
 For the Fiscal Year Beginning June 1, 2024 and Ending December 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	\$11,717.12	\$7,100.99	\$(2,968.64)	(\$1,500.00)	\$14,349.47
Instructional	\$2,383.60	\$0.00	\$(907.92)	\$1,500.00	\$2,975.68
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$206.21	\$2,800.00	\$(531.21)	\$0.00	\$2,475.00
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$14,306.93</u>	<u>\$9,900.99</u>	<u>\$(4,407.77)</u>	<u>\$0.00</u>	<u>\$19,800.15</u>

Exhibit B
 CPAS WEST
 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	\$11,297.77	\$3,871.68	\$(5,176.35)	\$1,724.02	\$11,717.12
Instructional	\$5,021.68	\$1,500.00	\$(2,481.02)	(\$1,657.06)	\$2,383.60
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$1,377.71	\$580.00	\$(1,684.54)	(\$66.96)	\$206.21
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$17,697.16	\$5,951.68	\$(9,341.91)	(\$0.00)	\$14,306.93

Exhibit C
 CPAS WEST
 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	\$11,027.41	\$6,576.90	\$(6,306.54)	\$0.00	\$11,297.77
Instructional	\$4,587.88	\$1,950.00	\$(1,516.20)	\$0.00	\$5,021.68
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$869.08	\$545.00	\$(36.37)	\$0.00	\$1,377.71
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$16,484.37	\$9,071.90	\$7,859.11	\$0.00	\$17,697.16

Exhibit D
 CPAS WEST
 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	\$7,520.03	\$5,881.49	\$(2,374.11)	\$0.00	\$11,027.41
Instructional	\$4,708.26	\$2,250.00	\$(2,094.37)	(\$276.01)	\$4,587.88
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$256.73	\$720.00	\$(383.66)	\$276.01	\$869.08
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$12,485.02</u>	<u>\$8,851.49</u>	<u>\$4,852.14</u>	<u>\$0.00</u>	<u>\$16,484.37</u>

Exhibit E
 CPAS WEST
 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	\$6,329.42	\$4,042.23	\$(2,851.62)	\$0.00	\$7,520.03
Instructional	\$4,483.43	\$2,250.00	\$(2,025.17)	\$0.00	\$4,708.26
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$396.53	\$84.00	\$(223.80)	\$0.00	\$256.73
Grants	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Totals	\$11,209.38	\$6,376.23	\$5,100.59	\$0.00	\$12,485.02

Exhibit F
 CPAS WEST
 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 Accounts	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Administrative	\$3,442.47	\$5,231.08	\$(2,344.13)	\$0.00	\$6,329.42
Instructional	\$4,857.49	\$2,250.00	\$(2,705.36)	\$81.30	\$4,483.43
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$409.81	\$185.00	\$(116.98)	(\$81.30)	\$396.53
Grants	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Totals	<u>\$8,709.77</u>	<u>\$7,666.08</u>	<u>\$(5,166.47)</u>	<u>(\$0.00)</u>	<u>\$11,209.38</u>

Exhibit G
 CPAS WEST
 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	\$0.00	\$14,908.14	\$11,255.67	(\$210.00)	\$3,442.47
Instructional	\$0.00	\$6,384.83	\$1,527.34	\$0.00	\$4,857.49
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$0.00	\$392.00	\$192.19	\$210.00	\$409.81
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$0.00	\$21,684.97	\$12,975.20	\$0.00	\$8,709.77

Exhibit A
 Cypress Cove Elementary School
 Summary of Cash Receipts, Disbursements and Transfers - All Funds
 For the Period Beginning June 1, 2024, and Ending December 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$356,012.61	\$21,366.58	\$10,617.69	\$0.00	\$366,761.50
Instuctional	\$22,575.77	\$13,723.48	\$6,221.94	\$1,007.00	\$31,084.31
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$377.75	\$51,582.99	\$32,344.10	-\$1,442.75	\$18,173.89
Boosters	\$5,192.63	\$0.00	\$0.00	\$0.00	\$5,192.63
School Activities	\$28,547.83	\$10,064.11	\$11,289.86	\$435.75	\$27,757.83
Grants	\$3,857.43	\$0.00	\$1,299.95	\$0.00	\$2,557.48
other	\$4,316.77	\$255.74	\$0.00	\$0.00	\$4,572.51
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$420,880.79</u>	<u>\$96,992.90</u>	<u>\$61,773.54</u>	<u>\$0.00</u>	<u>\$456,100.15</u>

Exhibit B
 Cypress Cove Elementary 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	\$329,582.53	\$50,317.29	\$(30,643.59)	\$6,756.38	\$356,012.61
Instructional	\$20,868.52	\$16,445.14	\$(14,738.39)	\$0.50	\$22,575.77
Athletics	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Fund Raisers	\$4,225.00	\$18,932.96	\$(12,714.24)	(\$10,065.97)	\$377.75
Boosters	\$5,192.63	\$0.00	\$(0.00)	\$0.00	\$5,192.63
School Activities	\$34,231.13	\$15,671.00	\$(24,663.39)	\$3,309.09	\$28,547.83
Grants	\$2,257.43	\$1,600.00	\$(0.00)	\$0.00	\$3,857.43
Other	\$3,575.32	\$952.36	\$(210.91)	\$0.00	\$4,316.77
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Totals	\$399,932.56	\$103,918.75	\$82,970.52	\$0.00	\$420,880.79

Exhibit C
 Cypress Cove 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	\$297,204.58	\$42,453.09	\$18,745.83	\$8,670.69	\$329,582.53
Instructional	\$25,788.63	\$15,678.24	\$20,598.35	\$0.00	\$20,868.52
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$14,375.41	\$19,003.75	\$5,949.19	-\$23,204.97	\$4,225.00
Boosters	\$20,220.75	\$0.00	\$15,028.12	\$0.00	\$5,192.63
School Activities	\$28,986.54	\$12,180.35	\$20,777.03	\$13,841.27	\$34,231.13
Grants	\$2,250.00	\$1,005.09	\$997.66	\$0.00	\$2,257.43
Other	\$2,812.13	\$763.19	\$693.01	\$693.01	\$3,575.32
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$391,638.04</u>	<u>\$91,083.71</u>	<u>\$82,789.19</u>	<u>\$0.00</u>	<u>\$399,932.56</u>

Exhibit D
 Cypress Cove 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	\$255,796.94	\$38,842.44	\$(18,429.27)	\$20,994.47	\$297,204.58
Instructional	\$25,392.29	\$15,360.52	\$(14,947.62)	(\$16.56)	\$25,788.63
Athletics	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Fund Raisers	\$38,483.42	\$24,278.25	\$(8,527.65)	(\$39,858.61)	\$14,375.41
Boosters	\$0.00	\$10,500.00	\$(279.25)	\$10,000.00	\$20,220.75
School Activities	\$16,988.78	\$12,327.80	\$(17,901.96)	\$17,571.92	\$28,986.54
Grants	\$2,250.00	\$0.00	\$(0.00)	\$0.00	\$2,250.00
Other	\$3,023.89	\$10,893.24	\$(2,413.78)	(\$8,691.22)	\$2,812.13
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Totals	\$341,935.32	\$112,202.25	\$(62,499.53)	(\$0.00)	\$391,638.04

Exhibit E
 Cypress Cove 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	\$240,839.20	\$24,847.23	(\$9,844.49)	(\$45.00)	\$255,796.94
Instructional	\$31,391.88	\$12,476.10	(\$18,520.69)	\$45.00	\$25,392.29
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raosers	\$25.00	\$73,258.79	(\$34,800.37)	\$0.00	\$38,483.42
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$17,409.65	\$5,671.95	(\$6,092.82)	\$0.00	\$16,988.78
Grants	\$0.00	\$2,250.00	\$0.00	\$0.00	\$2,250.00
other	\$2,687.74	\$336.15	\$0.00	\$0.00	\$3,023.89
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$292,353.47	\$118,840.22	(\$69,258.37)	\$0.00	\$341,935.32

Exhibit A
 Frasch Elementary School
 Summary of Cash Receipts, Disbursements and Transfers - All Funds
 For the Period Beginning June 1, 2024, and Ending December 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$338,903.61	\$47,628.56	\$69,625.35	\$33,669.55	\$350,576.37
Instructional	\$22,081.78	\$16,640.00	\$7,085.15	\$30.67	\$31,667.30
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$51,722.19	\$57,982.99	\$13,853.86	(\$42,410.35)	\$53,440.97
Boosters	\$953.46	\$0.00	\$0.00	\$0.00	\$953.46
School Activities	\$11,560.75	\$11,561.00	\$12,926.37	\$6,210.13	\$16,405.51
Grants	\$0.00	\$0.00	\$534.17	\$2,500.00	\$1,965.83
Other	\$1,838.34	\$0.00	\$0.00	\$0.00	\$1,838.34
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$427,060.13	\$133,812.55	\$104,024.90	\$0.00	\$456,847.78

Exhibit B
 Frasch Elementary 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	\$310,158.78	\$89,154.75	\$64,091.22	\$3,681.30	\$338,903.61
Instructional	\$17,416.49	\$17,366.37	\$12,471.08	(\$230.00)	\$22,081.78
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$23,192.87	\$84,058.13	\$28,483.51	(\$27,045.30)	\$51,722.19
Boosters	\$953.46	\$0.00	\$0.00	\$0.00	\$953.46
School Activities	\$8,834.52	\$40,413.77	\$61,281.54	\$23,594.00	\$11,560.75
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$1,838.34	\$0.00	\$0.00	\$0.00	\$1,838.34
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$362,394.46</u>	<u>\$230,993.02</u>	<u>\$166,327.35</u>	<u>\$0.00</u>	<u>\$427,060.13</u>

Exhibit C
 Frasch 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	\$290,973.80	\$173,118.04	\$162,194.89	\$8,261.83	\$310,158.78
Instructional	\$14,881.52	\$18,715.91	\$15,991.08	(\$189.86)	\$17,416.49
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$15,417.58	\$54,451.28	\$29,617.41	(\$17,058.58)	\$23,192.87
Boosters	\$953.46	\$0.00	\$0.00	\$0.00	\$953.46
School Activities	\$15,855.43	\$38,872.02	\$54,879.54	\$8,986.61	\$8,834.52
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$1,838.34	\$0.00	\$0.00	\$0.00	\$1,838.34
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$339,920.13	\$285,157.25	\$262,682.92	\$0.00	\$362,394.46

Exhibit D
 Frasch 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	\$55.44	\$55.44	\$0.00
Administrative	\$242,178.28	\$62,145.07	\$33,066.60	\$19,717.05	\$290,973.80
Instructional	\$18,122.78	\$16,019.07	\$19,250.33	(\$10.00)	\$14,881.52
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$1,866.19	\$110,191.23	\$53,563.35	(\$43,076.49)	\$15,417.58
Boosters	\$953.46	\$0.00	\$0.00	\$0.00	\$953.46
School Activities	\$21,729.36	\$26,884.97	\$56,072.90	\$23,314.00	\$15,855.43
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$1,862.30	\$0.00	\$23.96	\$0.00	\$1,838.34
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$286,712.37	\$215,240.34	\$162,032.58	(\$0.00)	\$339,920.13

Exhibit A
 Gillis Elementary
 Summary of Cash Receipts, Disbursements and Transfers - All Funds
 For the Fiscal Year Beginning June 1, 2024, and Ending May 31, 2025

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$64,229.15	\$78,218.33	\$83,079.34	\$100.31	\$59,468.45
Instructional	\$22,745.28	\$20,534.76	\$26,174.86	\$7,000.93	\$24,106.11
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$12,894.96	\$39,621.47	\$17,483.46	(\$7,005.00)	\$28,027.97
Boosters	\$44,150.09	\$10,625.00	\$16,535.83	(\$221.24)	\$38,018.02
School Activities	\$35,449.83	\$63,920.00	\$73,437.49	\$125.00	\$26,057.34
Grants	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
Other	\$2,172.43	\$257.09	\$1,224.14	\$0.00	\$1,205.38
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$182,141.74	\$213,176.65	\$217,935.12	(\$0.00)	\$177,383.27

Exhibit B
 Gillis Elementary
 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	\$67,729.15	\$66,421.36	\$(83,656.86)	\$13,735.50	\$64,229.15
Instructional	\$22,137.40	\$22,622.48	\$(25,688.35)	\$3,673.75	\$22,745.28
Athletics	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Fund Raisers	\$11,170.55	\$57,091.09	\$(17,768.39)	(\$37,598.29)	\$12,894.96
Boosters	\$36,891.77	\$11,200.00	\$(16,650.45)	\$12,708.77	\$44,150.09
School Activities	\$51,525.16	\$39,536.90	\$(63,092.50)	\$7,480.27	\$35,449.83
Grants	\$0.00	\$500.00	\$(0.00)	\$0.00	\$500.00
Other	\$1,794.75	\$377.68	\$(0.00)	\$0.00	\$2,172.43
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Totals	<u>\$191,248.78</u>	<u>\$197,749.51</u>	<u>\$(206,856.55)</u>	<u>\$0.00</u>	<u>\$182,141.74</u>

Exhibit C
 Gillis Elementary
 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	\$91,723.23	\$52,431.78	\$83,308.81	\$6,882.95	\$67,729.15
Instructional	\$27,507.11	\$22,113.69	\$33,311.05	\$5,827.65	\$22,137.40
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$9,312.80	\$110,024.30	\$38,674.29	(\$69,492.26)	\$11,170.55
Boosters	\$16,423.94	\$11,354.00	\$11,030.45	\$20,144.28	\$36,891.77
School Activities	\$39,746.48	\$38,220.73	\$63,079.43	\$36,637.38	\$51,525.16
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$2,928.53	\$378.89	\$1,512.67	\$0.00	\$1,794.75
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$187,642.09	\$234,523.39	\$230,916.70	(\$0.00)	\$191,248.78

Exhibit D
 Gillis Elementary
 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	\$95,045.37	\$80,565.39	\$101,214.76	\$17,327.23	\$91,723.23
Instructional	\$25,697.00	\$16,687.21	\$28,835.92	\$13,958.82	\$27,507.11
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$7,593.85	\$132,353.87	\$46,352.39	(\$84,282.53)	\$9,312.80
Boosters	\$19,121.66	\$13,386.80	\$17,127.52	\$1,043.00	\$16,423.94
School Activities	\$50,292.66	\$21,244.00	\$83,743.66	\$51,953.48	\$39,746.48
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$2,398.35	\$505.18	(\$25.00)	\$0.00	\$2,928.53
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$200,148.89</u>	<u>\$264,742.45</u>	<u>\$277,249.25</u>	<u>(\$0.00)</u>	<u>\$187,642.09</u>

Exhibit E
 Gillis 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	\$126,691.64	\$29,871.33	\$93,664.62	\$32,147.02	\$95,045.37
Instructional	\$27,639.00	\$9,961.34	\$26,914.02	\$15,010.68	\$25,697.00
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$56,160.08	\$51,725.21	\$25,902.17	(\$74,389.27)	\$7,593.85
Boosters	\$8,243.50	\$11,212.03	\$13,693.13	\$13,359.26	\$19,121.66
School Activities	\$47,898.28	\$150.00	\$11,627.93	\$13,872.31	\$50,292.66
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
toerh	\$3,541.41	\$76.31	\$1,219.37	\$0.00	\$2,398.35
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$270,173.91	\$102,996.22	\$173,021.24	\$0.00	\$200,148.89

Exhibit A
W.T. Henning Elementary School
Summary of Cash Receipts, Disbursements and Transfers - All Funds
For the Period Beginning June 1, 2024, and Ending December 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Administrative	\$117,389.08	\$12,978.04	\$(12,569.99)	\$0.00	\$117,797.13
Instructional	\$22,076.71	\$11,501.00	\$(10,641.32)	\$0.00	\$22,936.39
Athletics	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Fund Raisers	\$16,332.03	\$6,918.00	\$(9,995.89)	\$0.00	\$13,254.14
Boosters	\$20.36	\$0.00	\$(0.00)	\$0.00	\$20.36
School Activities	\$5,700.57	\$686.50	\$(1,081.02)	\$0.00	\$5,306.05
Grants	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Totals	\$161,518.75	\$32,083.54	\$(34,288.22)	\$0.00	\$159,314.07

Exhibit B
W.T. Henning Elementary 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	\$83,425.84	\$40,899.92	\$(18,885.13)	\$11,948.45	\$117,389.08
Instructional	\$18,896.97	\$12,447.60	\$(12,388.46)	\$3,120.60	\$22,076.71
Athletics	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Fund Raisers	\$18,693.44	\$26,534.23	\$(9,598.54)	(\$19,297.10)	\$16,332.03
Boosters	\$20.36	\$0.00	\$(0.00)	\$0.00	\$20.36
School Activities	\$3,442.36	\$7,004.12	\$(7,044.79)	\$2,298.88	\$5,700.57
Grants	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Other	\$316.33	\$0.00	\$(2,245.50)	\$1,929.17	\$0.00
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Totals	<u>\$124,795.30</u>	<u>\$86,885.87</u>	<u>\$(50,162.42)</u>	<u>\$0.00</u>	<u>\$161,518.75</u>

Exhibit C
W.T. Henning 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	\$73,273.52	\$19,502.34	\$20,382.77	\$11,032.75	\$83,425.84
Instructional	\$17,588.50	\$11,287.00	\$12,458.15	\$2,479.62	\$18,896.97
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$16,359.48	\$41,902.02	\$23,522.19	-\$16,045.87	\$18,693.44
Boosters	\$20.36	\$0.00	\$0.00	\$0.00	\$20.36
School Activities	\$3,997.76	\$2,327.00	\$5,415.90	\$2,533.50	\$3,442.36
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$246.33	\$70.00	\$0.00	\$0.00	\$316.33
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$111,485.95</u>	<u>\$75,088.36</u>	<u>\$61,779.01</u>	<u>\$0.00</u>	<u>\$124,795.30</u>

Exhibit D
W.T. Henning 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	\$75,346.31	\$14,616.19	\$23,111.44	\$6,422.46	\$73,273.52
Instructional	\$18,333.89	\$11,205.52	\$11,950.91	\$0.00	\$17,588.50
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$10,040.41	\$31,083.66	\$18,342.13	-\$6,422.46	\$16,359.48
Boosters	\$20.36	\$0.00	\$0.00	\$0.00	\$20.36
School Activities	\$6,779.91	\$5,525.70	\$8,307.85	\$0.00	\$3,997.76
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$218.38	\$27.95	\$0.00	\$0.00	\$246.33
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$110,739.26</u>	<u>\$62,459.02</u>	<u>\$61,712.33</u>	<u>\$0.00</u>	<u>\$111,485.95</u>

Exhibit E
W.T. Henning 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	\$72,684.66	\$7,975.23	\$(19,030.25)	\$13,716.67	\$75,346.31
Instructional	\$15,021.07	\$8,509.00	\$(8,505.61)	\$3,309.43	\$18,333.89
Athletics	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Fund Raisers	\$17,258.19	\$16,543.99	\$(6,908.43)	(\$16,853.34)	\$10,040.41
Boosters	\$20.36	\$0.00	\$(0.00)	\$0.00	\$20.36
School Activities	\$6,438.51	\$2,096.64	\$(1,895.24)	\$140.00	\$6,779.91
Grants	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Other	\$531.14	\$0.00	\$(0.00)	(\$312.76)	\$218.38
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Totals	<u>\$111,953.93</u>	<u>\$35,124.86</u>	<u>\$(36,339.53)</u>	<u>(\$0.00)</u>	<u>\$110,739.26</u>

Exhibit A
 Sam Houston High School
 Summary of Cash Receipts, Disbursements and Activity Fund Transfers - All Funds
 For the Period Beginning June 1, 2024 and Ending December 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$94,337.22	\$69,870.52	\$48,073.50	\$978.18	\$117,112.42
Instructional	\$326,087.97	\$135,636.22	\$108,228.11	\$3,671.22	\$357,167.30
Athletics	\$334,889.94	\$213,723.31	\$308,311.83	\$73,324.14	\$313,625.56
Fund Raisers	\$40,811.35	\$398,295.85	\$135,168.03	(\$121,422.20)	\$182,516.97
Boosters	\$347.69	\$0.00	\$0.00	\$0.00	\$347.69
School Activities	\$48,543.39	\$101,794.58	\$106,242.03	\$43,448.66	\$87,544.60
Grants	\$7,598.63	\$1,967.94	\$0.00	\$0.00	\$9,566.57
Other	\$7,208.50	\$1,137.59	\$123.67	\$0.00	\$8,222.42
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$859,824.69</u>	<u>\$922,426.01</u>	<u>\$706,147.17</u>	<u>\$0.00</u>	<u>\$1,076,103.53</u>

Exhibit B
 Sam Houston 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	\$88,316.47	\$97,214.73	\$108,152.31	\$16,958.33	\$94,337.22
Instructional	\$289,117.59	\$164,019.22	\$165,585.40	\$38,536.56	\$326,087.97
Athletics	\$301,283.30	\$399,568.99	\$560,089.69	\$194,127.34	\$334,889.94
Fund Raisers	\$8,178.61	\$578,846.44	\$252,728.90	-\$293,484.80	\$40,811.35
Boosters	\$347.69	\$0.00	\$0.00	\$0.00	\$347.69
School Activities	\$62,314.30	\$179,382.19	\$237,015.67	\$43,862.57	\$48,543.39
Grants	\$7,598.63	\$0.00	\$0.00	\$0.00	\$7,598.63
Oher	\$7,156.01	\$2,394.44	\$2,341.95	\$0.00	\$7,208.50
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$764,312.60</u>	<u>\$1,421,426.01</u>	<u>\$1,325,913.92</u>	<u>\$0.00</u>	<u>\$859,824.69</u>

Exhibit C
 Sam Houston 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	\$65,860.18	\$64,865.67	\$61,988.63	\$19,579.25	\$88,316.47
Instructional	\$285,886.01	\$171,325.62	\$197,914.62	\$29,820.58	\$289,117.59
Athletics	\$270,900.26	\$325,467.27	\$546,137.56	\$251,053.33	\$301,283.30
Fund Raisers	\$1,807.00	\$599,441.05	\$229,020.31	(\$364,049.13)	\$8,178.61
Boosters	\$1,195.00	\$0.00	\$847.31	\$0.00	\$347.69
School Activities	\$76,528.33	\$163,752.65	\$241,562.65	\$63,595.97	\$62,314.30
Grants	\$7,598.63	\$0.00	\$0.00	\$0.00	\$7,598.63
Other	\$9,459.92	\$2,818.75	\$5,122.66	\$0.00	\$7,156.01
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$719,235.33</u>	<u>\$1,327,671.01</u>	<u>\$1,282,593.74</u>	<u>\$0.00</u>	<u>\$764,312.60</u>

Exhibit D
 Sam Houston High School
 Summary of Cash Receipts, Disbursements and Transfers - All Funds
 For Fiscal Year Beginning June 1, 2021, and Ending May 31, 2022

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Administrative	\$42,874.77	\$48,956.56	\$(50,212.27)	\$24,241.12	\$65,860.18
Instructional	\$259,396.21	\$162,961.76	\$(173,422.46)	\$36,950.50	\$285,886.01
Athletics	\$212,926.74	\$392,134.60	\$(520,553.55)	\$186,392.47	\$270,900.26
Fund Raisers	\$0.00	\$524,239.73	\$(234,847.86)	(\$287,584.87)	\$1,807.00
Boosters	\$1,195.00	\$0.00	\$(0.00)	\$0.00	\$1,195.00
School Activities	\$82,944.76	\$236,918.33	\$(283,335.54)	\$40,000.78	\$76,528.33
Grants	\$7,598.63	\$0.00	\$(0.00)	\$0.00	\$7,598.63
Other	\$8,758.46	\$2,959.49	\$(2,258.03)	\$0.00	\$9,459.92
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Totals	<u>\$615,694.57</u>	<u>\$1,368,170.47</u>	<u>\$(1,264,629.71)</u>	<u>(\$0.00)</u>	<u>\$719,235.33</u>

Exhibit A

J.J. Johnson Elementary School

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

For the Period Beginning June 1, 2024 and Ending December 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	\$6,369.19	\$5,102.48	\$4,866.69	(\$2,520.00)	\$4,084.98
Instructional	\$4,407.28	\$2,843.20	\$2,583.95	\$2,220.00	\$6,886.53
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$4,784.00	\$2,637.80	\$0.00	\$2,146.20
Boosters	\$2,473.40	\$1,750.00	\$1,418.52	\$0.00	\$2,804.88
School Activities	\$4,662.99	\$60.00	\$873.83	\$300.00	\$4,149.16
Grants	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Other	\$4.59	\$57.22	\$0.00	\$0.00	\$61.81
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$18,917.45</u>	<u>\$14,596.90</u>	<u>\$12,380.79</u>	<u>\$0.00</u>	<u>\$21,133.56</u>

Exhibit B

J.J. Johnson 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	\$3,998.38	\$4,771.16	\$6,507.19	\$4,106.84	\$6,369.19
Instructional	\$4,702.06	\$5,194.54	\$3,470.46	(\$2,018.86)	\$4,407.28
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$31.32	\$9,072.00	\$4,688.68	(\$4,414.64)	\$0.00
Boosters	\$698.96	\$3,815.00	\$2,040.56	\$0.00	\$2,473.40
School Activities	\$2,657.97	\$2,263.00	\$2,584.64	\$2,326.66	\$4,662.99
Grants	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00
Other	\$44.45	\$0.00	\$39.86	\$0.00	\$4.59
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$12,133.14	\$26,115.70	\$19,331.39	\$0.00	\$18,917.45

Exhibit C

J.J. Johnson 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	\$2,854.71	\$4,970.57	\$8,488.84	\$4,661.94	\$3,998.38
Instructional	\$4,987.81	\$5,145.16	\$5,585.91	\$155.00	\$4,702.06
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$478.32	\$7,115.25	\$2,858.31	(\$4,703.94)	\$31.32
Boosters	\$534.80	\$1,181.00	\$627.96	(\$388.88)	\$698.96
School Activities	\$2,200.03	\$2,421.00	\$2,238.94	\$275.88	\$2,657.97
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$85.69	\$0.00	\$41.24	\$0.00	\$44.45
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$11,141.36	\$20,832.98	\$19,841.20	\$0.00	\$12,133.14

Exhibit D

J.J. Johnson 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	\$996.89	\$3,142.29	\$4,326.28	\$3,041.81	\$2,854.71
Instructional	\$5,847.71	\$3,566.21	\$4,238.36	(\$187.75)	\$4,987.81
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$950.47	\$4,925.00	\$2,270.34	(\$3,126.81)	\$478.32
Boosters	\$944.39	\$0.00	\$409.59	\$0.00	\$534.80
School Activities	\$2,648.79	\$1,454.00	\$2,175.51	\$272.75	\$2,200.03
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$144.52	\$0.00	\$58.83	\$0.00	\$85.69
Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$11,532.77	\$13,087.50	\$13,478.91	\$0.00	\$11,141.36

Exhibit E

J.J. Johnson 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	\$224.27	\$3,471.50	\$2,823.40	\$124.52	\$996.89
Instructional	\$4,885.86	\$2,872.00	\$2,018.65	\$108.50	\$5,847.71
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$1,555.18	\$2,371.00	\$2,566.08	(\$409.63)	\$950.47
Boosters	\$2,361.37	\$0.00	\$1,416.98	\$0.00	\$944.39
School Activities	\$818.16	\$2,572.50	\$918.48	\$176.61	\$2,648.79
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$131.49	\$54.75	\$41.72	\$0.00	\$144.52
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$9,976.33	\$11,341.75	\$9,785.31	\$0.00	\$11,532.77

Exhibit A
 Lake Charles Boston Academy of Learning
 Summary of Cash Receipts, Disbursements and Transfers - All Funds
 For the Period Beginning June 1, 2024, and Ending December 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$338.75	\$31,568.25	\$7,298.85	\$3,345.12	\$27,953.27
Instructional	\$5,214.10	\$2,700.00	\$1,125.32	(\$319.56)	\$6,469.22
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$799.56	\$7,108.00	\$2,927.59	(\$3,025.56)	\$1,954.41
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grants	\$9,195.45	\$0.00	\$8,996.68	\$0.00	\$198.77
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$15,547.86</u>	<u>\$41,376.25</u>	<u>\$20,348.44</u>	<u>\$0.00</u>	<u>\$36,575.67</u>

Exhibit B
 Lake Charles Boston Academy of Learning
 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	\$5,702.66	\$4,409.28	\$15,482.66	\$5,709.47	\$338.75
Instructional	\$5,136.04	\$3,000.00	\$1,913.42	(\$1,008.52)	\$5,214.10
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$11,347.00	\$6,100.24	(\$4,447.20)	\$799.56
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$174.00	\$0.00	\$0.00	(\$174.00)	\$0.00
Grants	\$195.45	\$9,000.00	\$0.00	\$0.00	\$9,195.45
Other	\$79.75	\$0.00	\$0.00	(\$79.75)	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$11,287.90	\$27,756.28	\$23,496.32	\$0.00	\$15,547.86

Exhibit C
 Lake Charles Boston Academy of Learning
 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	\$583.70	\$11,516.39	\$11,135.65	\$4,738.22	\$5,702.66
Instructional	\$6,577.46	\$4,653.31	\$5,383.30	(\$711.43)	\$5,136.04
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$9,715.00	\$5,753.21	(\$3,961.79)	\$0.00
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$174.00	\$0.00	(\$65.00)	(\$65.00)	\$174.00
Grants	\$195.45	\$0.00	\$0.00	\$0.00	\$195.45
Other	\$0.00	\$543.38	\$463.63	\$0.00	\$79.75
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$7,530.61</u>	<u>\$26,428.08</u>	<u>\$22,670.79</u>	<u>\$0.00</u>	<u>\$11,287.90</u>

Exhibit D
 Lake Charles Boston Academy of Learning
 Summary of Cash Receipts, Disbursements and Transfers - All Funds
 For Fiscal Year Beginning June 1, 2021, and Ending May 31, 2022

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$4,197.68	\$259.11	\$4,461.70	\$588.61	\$583.70
Instructional	\$9,147.44	\$2,850.00	\$5,251.54	(\$168.44)	\$6,577.46
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$0.00	\$174.00	\$0.00	\$0.00	\$174.00
Grants	\$195.45	\$1,000.00	\$1,000.00	\$0.00	\$195.45
Other	\$187.33	\$232.84	\$0.00	(\$420.17)	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$13,727.90	\$4,515.95	\$10,713.24	\$0.00	\$7,530.61

Exhibit E
 Lake Charles Boston Academy of Learning
 Summary of Cash Receipts, Disbursements and Transfers - All Funds
 For Fiscal Year Beginning June 1, 2020, and Ending May 31, 2021

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$8,784.25	\$3,604.57	\$9,843.12	\$1,651.98	\$4,197.68
Instructional	\$8,103.53	\$2,550.00	\$1,300.32	(\$205.77)	\$9,147.44
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grants	\$195.45	\$0.00	\$0.00	\$0.00	\$195.45
Other	\$1,608.21	\$81.33	\$56.00	(\$1,446.21)	\$187.33
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$18,691.44</u>	<u>\$6,235.90</u>	<u>\$11,199.44</u>	<u>\$0.00</u>	<u>\$13,727.90</u>

Exhibit F
 Lake Charles Boston Academy of Learning
 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	\$20,254.64	\$10,088.08	\$18,708.47	(\$2,850.00)	\$8,784.25
Instructional	\$7,613.55	\$1,604.00	\$3,964.02	\$2,850.00	\$8,103.53
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grants	\$385.44	\$0.00	\$189.99	\$0.00	\$195.45
Other	\$1,667.62	\$308.59	\$368.00	\$0.00	\$1,608.21
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$29,921.25</u>	<u>\$12,000.67</u>	<u>\$23,230.48</u>	<u>\$0.00</u>	<u>\$18,691.44</u>

Exhibit G
 Lake Charles Boston Academy of Learning
 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	\$22,192.67	\$18,826.72	\$18,214.75	(\$2,550.00)	\$20,254.64
Instructional	\$12,419.97	\$5,321.00	\$12,749.62	\$2,622.20	\$7,613.55
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$72.20	\$0.00	\$0.00	(\$72.20)	\$0.00
Grants	\$508.87	\$0.00	\$123.43	\$0.00	\$385.44
Other	\$1,293.36	\$374.26	\$0.00	\$0.00	\$1,667.62
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$36,487.07</u>	<u>\$24,521.98</u>	<u>\$31,087.80</u>	<u>\$0.00</u>	<u>\$29,921.25</u>

Exhibit A
 J. I. Watson Elementary School
 Summary of Cash Receipts, Disbursements and Transfers - All Funds
 For the Period Beginning June 1, 2024 , and Ending December 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$47,088.61	\$4,147.42	\$11,445.18	\$5,105.82	\$44,896.67
Insructional	\$14,150.27	\$14,163.73	\$5,623.83	(\$272.68)	\$22,417.49
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$34,258.20	\$12,701.16	(\$8,068.29)	\$13,488.75
Boosters	\$617.72	\$0.00	\$0.00	\$0.00	\$617.72
School Activities	\$11,225.46	\$9,917.00	\$10,551.15	\$3,235.15	\$13,826.46
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$985.06	\$142.11	\$816.88	\$0.00	\$310.29
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$74,067.12	\$62,628.46	\$41,138.20	\$0.00	\$95,557.38

Exhibit B
 J. I. Watson Elementary 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	\$24,926.63	\$31,050.04	\$15,928.84	\$7,040.78	\$47,088.61
instructional	\$14,566.37	\$13,981.00	\$16,472.08	\$2,074.98	\$14,150.27
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$39,923.11	\$16,678.09	(\$23,245.02)	\$0.00
Boosters	\$567.72	\$50.00	\$0.00	\$0.00	\$617.72
School Activities	\$8,529.42	\$12,763.00	\$24,196.22	\$14,129.26	\$11,225.46
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Othe	\$617.97	\$367.09	\$0.00	\$0.00	\$985.06
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$49,208.11</u>	<u>\$98,134.24</u>	<u>\$73,275.23</u>	<u>\$0.00</u>	<u>\$74,067.12</u>

Exhibit C
 J. I. Watson 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	\$2,902.78	\$7,541.70	\$10,758.81	\$25,240.96	\$24,926.63
Instructional	\$8,998.64	\$13,758.00	\$14,066.62	\$5,876.35	\$14,566.37
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$12,788.66	\$47,668.86	\$22,188.06	(\$38,269.46)	\$0.00
Boosters	\$567.72	\$0.00	\$0.00	\$0.00	\$567.72
School Activities	\$6,121.56	\$12,634.95	\$17,379.24	\$7,152.15	\$8,529.42
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$1,201.61	\$1,600.68	\$2,184.32	\$0.00	\$617.97
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$32,580.97</u>	<u>\$83,204.19</u>	<u>\$66,577.05</u>	<u>(\$0.00)</u>	<u>\$49,208.11</u>

Exhibit D
 J. I. Watson 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	\$2,302.16	\$653.02	\$40,935.50	\$40,883.10	\$2,902.78
Instructional	\$8,408.21	\$12,807.70	\$12,010.73	(\$206.54)	\$8,998.64
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$23,657.88	\$51,845.47	\$20,106.44	(\$42,608.25)	\$12,788.66
Boosters	\$567.72	\$0.00	\$0.00	\$0.00	\$567.72
School Activities	\$9,148.08	\$6,869.22	\$12,123.77	\$2,228.03	\$6,121.56
Grants	\$0.82	\$0.00	\$0.00	(\$0.82)	\$0.00
Other	\$1,091.34	\$3,375.79	\$2,970.00	(\$295.52)	\$1,201.61
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$45,176.21	\$75,551.20	\$88,146.44	(\$0.00)	\$32,580.97

Exhibit E
 J. I. Watson 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	\$2,023.19	\$6,264.26	\$12,587.16	\$6,601.87	\$2,302.16
Instructional	\$9,627.59	\$10,487.30	\$11,624.69	(\$81.99)	\$8,408.21
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$35,189.57	\$7,358.11	(\$4,173.58)	\$23,657.88
Boosters	\$567.72	\$250.00	\$0.00	(\$250.00)	\$567.72
School Activities	\$12,942.88	\$510.95	\$2,209.45	(\$2,096.30)	\$9,148.08
Grants	\$0.00	\$2,000.00	\$1,999.18	\$0.00	\$0.82
Other	\$1,001.99	\$126.34	\$36.99	\$0.00	\$1,091.34
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$26,163.37</u>	<u>\$54,828.42</u>	<u>\$35,815.58</u>	<u>\$0.00</u>	<u>\$45,176.21</u>

Exhibit F
 J. I. Watson Elementary School
 Summary of Cash Receipts, Disbursements and Transfers - All Funds
 For Fiscal Year Beginning June 1, 2019, and Ending May 31, 2020

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$45.00	\$0.00	(\$45.00)	\$0.00
Administrative	\$7,205.04	\$9,212.49	(\$24,599.14)	\$10,204.80	\$2,023.19
Instructional	\$6,550.35	\$10,838.68	(\$9,850.93)	\$2,089.49	\$9,627.59
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$3,049.41	\$29,152.82	(\$15,647.56)	(\$16,554.67)	\$0.00
Boosters	\$1,998.72	\$0.00	(\$1,431.00)	\$0.00	\$567.72
School Activities	\$18,696.94	\$8,258.03	(\$18,317.47)	\$4,305.38	\$12,942.88
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$1,140.93	\$656.56	(\$795.50)	\$0.00	\$1,001.99
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$38,641.39	\$58,163.58	(\$70,641.60)	\$0.00	\$26,163.37

Exhibit A
 Westlake High School
 Summary of Cash Receipts, Disbursements and Transfers - All Funds
 For the Period Beginning June 1, 2024, and Ending Dec 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$54,737.67	\$33,736.19	\$20,017.22	(\$7,683.27)	\$60,773.37
Instructional	\$32,044.41	\$30,128.90	\$28,418.35	\$19,196.56	\$52,951.52
Athletics	\$114,922.53	\$124,579.71	\$120,894.77	\$13,406.54	\$132,014.01
Fund Raisers	\$9,943.36	\$139,459.00	\$70,358.37	(\$51,261.76)	\$27,782.23
Boosters	\$96.60	\$0.00	\$0.00	\$0.00	\$96.60
School Activities	\$65,001.75	\$92,857.33	\$108,346.63	\$26,341.93	\$75,854.38
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$7,050.16	\$760.46	\$204.20	\$0.00	\$7,606.42
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$283,796.48</u>	<u>\$421,521.59</u>	<u>\$348,239.54</u>	<u>\$0.00</u>	<u>\$357,078.53</u>

Exhibit B
 Westlake 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	\$50,750.93	\$48,358.27	\$35,101.91	-\$9,269.62	\$54,737.67
Instructional	\$49,740.07	\$37,862.80	\$72,674.79	\$17,116.33	\$32,044.41
Athletics	\$111,358.93	\$190,513.97	\$242,462.75	\$55,512.38	\$114,922.53
Fund Raisers	\$19,597.86	\$150,994.63	\$68,664.94	-\$91,984.19	\$9,943.36
Boosters	\$96.60	\$0.00	\$0.00	\$0.00	\$96.60
School Activities	\$70,549.49	\$209,195.29	\$243,368.13	\$28,625.10	\$65,001.75
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$7,084.34	\$846.79	\$880.97	\$0.00	\$7,050.16
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$309,178.22	\$637,771.75	\$663,153.49	\$0.00	\$283,796.48

Exhibit C
Westlake 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	\$53,399.82	\$33,991.07	\$34,189.91	(\$2,450.05)	\$50,750.93
Instructional	\$35,282.12	\$55,102.91	\$56,209.63	\$15,564.67	\$49,740.07
Athletics	\$90,456.22	\$268,965.29	\$294,786.43	\$46,723.85	\$111,358.93
Fund Raisers	\$0.00	\$183,545.16	\$79,131.86	(\$84,815.44)	\$19,597.86
Boosters	\$96.60	\$0.00	\$0.00	\$0.00	\$96.60
School Activities	\$68,379.91	\$191,228.31	\$212,535.70	\$23,476.97	\$70,549.49
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$4,780.93	\$1,689.76	\$886.35	\$1,500.00	\$7,084.34
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$252,395.60</u>	<u>\$734,522.50</u>	<u>\$677,739.88</u>	<u>\$0.00</u>	<u>\$309,178.22</u>

Exhibit A
 F. K. White Middle School
 Summary of Cash Receipts, Disbursements and Transfers - All Funds
 For Period Beginning June 1, 2024, and Ending December 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$9,251.02	\$8,621.46	\$9,665.64	\$0.00	\$8,206.84
Instructional	\$40,270.52	\$20,855.97	\$19,168.29	\$1,109.72	\$43,067.92
Athletics	\$10,329.45	\$16,620.61	\$14,385.93	\$2,176.76	\$14,740.89
Fund Raisers	\$55.00	\$27,433.17	\$13,284.82	(\$6,264.38)	\$7,938.97
Boosters	\$2,690.94	\$0.00	\$1,704.93	\$0.00	\$986.01
School Activities	\$34,575.23	\$34,026.73	\$29,829.19	\$2,977.90	\$41,750.67
Grants	\$91.83	\$1,150.00	\$0.00	\$0.00	\$1,241.83
Other	\$1,951.62	\$424.26	\$89.45	\$0.00	\$2,286.43
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$99,215.61</u>	<u>\$109,132.20</u>	<u>\$88,128.25</u>	<u>\$0.00</u>	<u>\$120,219.56</u>

Exhibit B
 F. K. White 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	\$15,966.32	\$21,015.22	\$20,674.38	(\$7,056.14)	\$9,251.02
Instructional	\$37,307.16	\$19,163.14	\$32,784.90	\$16,585.12	\$40,270.52
Athletics	\$21,207.21	\$20,798.00	\$33,204.26	\$1,528.50	\$10,329.45
Fund Raisers	\$55.00	\$30,963.62	\$19,479.46	(\$11,484.16)	\$55.00
Boosters	\$2,253.39	\$0.00	\$875.48	\$1,313.03	\$2,690.94
School Activities	\$35,416.65	\$50,905.05	\$50,860.12	(\$886.35)	\$34,575.23
grants	\$91.83	\$0.00	\$0.00	\$0.00	\$91.83
Other	\$1,480.46	\$471.16	\$0.00	\$0.00	\$1,951.62
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$113,778.02	\$143,316.19	\$157,878.60	(\$0.00)	\$99,215.61

Exhibit C
 F. K. White 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	\$24,237.17	\$10,113.26	\$21,418.81	\$3,034.70	\$15,966.32
Instructional	\$29,324.82	\$22,720.59	\$31,571.14	\$16,832.89	\$37,307.16
Athletics	\$15,322.13	\$25,140.86	\$21,207.41	\$1,951.63	\$21,207.21
Fund Raisers	\$5,757.55	\$61,394.64	\$32,127.07	(\$34,970.12)	\$55.00
Boosters	\$1,200.00	\$0.00	\$107.78	\$1,161.17	\$2,253.39
School Activities	\$39,639.31	\$41,212.05	\$58,324.44	\$12,889.73	\$35,416.65
Grants	\$2,347.33	\$0.00	\$2,255.50	\$0.00	\$91.83
Other	\$1,801.20	\$800.26	\$221.00	(\$900.00)	\$1,480.46
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$119,629.51</u>	<u>\$161,381.66</u>	<u>\$167,233.15</u>	<u>\$0.00</u>	<u>\$113,778.02</u>

Exhibit D
 F. K. White 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	\$23,669.69	\$6,021.45	\$8,569.86	\$3,115.89	\$24,237.17
Instructional	\$34,596.00	\$19,132.77	\$27,267.81	\$2,863.86	\$29,324.82
Athletics	\$16,761.88	\$21,205.08	\$24,088.83	\$1,444.00	\$15,322.13
Fund Raisers	\$0.00	\$37,653.54	\$20,027.30	-\$11,868.69	\$5,757.55
Boosters	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00
School Activities	\$26,812.96	\$41,939.00	\$33,557.59	\$4,444.94	\$39,639.31
Grants	\$67.33	\$2,530.00	\$250.00	\$0.00	\$2,347.33
Other	\$1,661.80	\$139.40	\$0.00	\$0.00	\$1,801.20
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$104,769.66</u>	<u>\$128,621.24</u>	<u>\$113,761.39</u>	<u>\$0.00</u>	<u>\$119,629.51</u>

Exhibit E
 F. K. White 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	\$28,670.05	\$13,695.78	\$19,535.36	\$839.22	\$23,669.69
Instructional	\$34,948.11	\$14,525.14	\$17,417.13	\$2,539.88	\$34,596.00
Athletics	\$17,776.88	\$2,074.00	\$4,836.00	\$1,747.00	\$16,761.88
Fund Raisers	\$6,151.26	\$1,237.50	\$0.00	(\$7,388.76)	\$0.00
Boosters	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00
School Activities	\$24,852.08	\$4,028.75	\$4,330.53	\$2,262.66	\$26,812.96
Grants	\$224.02	\$0.00	\$156.69	\$0.00	\$67.33
Other	\$1,810.37	\$27.87	\$176.44	\$0.00	\$1,661.80
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$114,432.77</u>	<u>\$36,789.04</u>	<u>\$46,452.15</u>	<u>\$0.00</u>	<u>\$104,769.66</u>