



TO: Members, Calcasieu Parish School Board

FROM: Dennis Bent, Chief Financial Officer

DATE: September 16, 2026

RE: Budget/Fiscal Management Committee Meeting

Mr. Tony O' Banion, Chairman, has called a Budget/Fiscal Management Committee Meeting for **Tuesday, September 22, 2026**, 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) 2026-2027 General Fund Budget Revision #1
- 2) School Audit Reports
- 3) \$50 Million Fund Status
- 4) Prior Year Excess Sales Tax "Woodside Allocation"
- 5) Salary Schedule Step Level Adjustments Discussion

Budget/Fiscal Management:

Tony O' Banion, Chair
Mary Fontenot
Glenda Gay
Phyllis Ayo
Dr. Betty Washington

Patrick Pichon, Vice Chair
Rev. Desmond Wallace
Russell Castille
Shawn Baumgarten
Aaron Natali

Other Board Members:

Eric Tarver
Dean Roberts
Damon Hardesty

Karen Hardy-McReynolds
Billy Breaux

Building Foundations for the Future

Item # 1

TO: Board Members
FROM: Dennis Bent
SUBJECT: 2026 - 2027 General Fund Budget Revision # 1
DATE: September 22, 2026

Budget revision # 1 for the 2026 - 2027 General Fund includes Revenues and Other Sources of Funds of \$411,264,140, an increase of \$10,360 and Expenditures and Other Uses of Funds of \$408,836,387, an increase of \$5,443,702 over the original budget.

Revenue increases/ <decreases> include:

- \$10,390 – Increase from donations miscellaneous

Major expenditures increases/<decreases> include:

- \$140,000 – increase: Athletic training services omitted from original budget
- \$4,343,261 – increase: Encumbrances from prior year buses, maintenance, textbooks
- \$600,000 – increase: Tech web based services
- \$138,000 – increase: Welding instructional cost

2026-2027 General Fund Budget Summary

Original

General Fund Revenues and Other Sources	\$ 411,253,750
General Fund Expenditures and Other Uses	<u>\$ (403,392,686)</u>
Excess of Revenues & Other Sources Over Expenditures & Other Uses	<u>\$ 7,861,064</u>

Cumulative

General Fund Revenues & Other Sources	
Original	\$ 411,253,750
Add: Revision #1	\$ 10,390
Add: Revision #2	\$ -
Add: Revision #3	\$ -
General Fund Budgeted Revenues and Other Sources	\$ 411,264,140
General Fund Expenditures & Other Uses	
Original	\$(403,392,686)
Add: Revision #1	\$ (1,100,441)
Add: Encumbrances carried forward	\$ (4,343,261)
Add: Revision #2	\$ -
Add: Revision #3	\$ -
Total Expenditures and Other Uses	<u>\$ (408,836,387)</u>
Excess (Deficiency) of Revenues & Other Sources Over Expenditures & Other Uses	<u>\$ 2,427,753</u>

Analysis of General Fund Reserves

General Fund Reserves @ 7/1/25		\$ 112,049,152
Projected Result of Operations 2025-26 per budget		<u>\$ (27,178,282)</u>
Projected General Fund Reserves @ 6-30-2026		\$ 84,870,870
Projected Result of Operations 2026-27 per budget		<u>\$ 2,427,753</u>
Projected General Fund Total Reserves 6/30/27		\$ 87,298,623
Committed for Insurance Deductibles	\$ (1,000,000)	
Committed for QZAB Debt Service	\$ -	
Non-Spendable Inventory	\$ (1,602,955)	
Non-Spendable For Long Term Receivables	\$ -	
Restricted & Committed For Grants	\$ -	
* Restricted For Salary Enhancements-1995 S/T	\$ (28,871,857)	
* Restricted For Salary Enhancements-2015 S/T	\$ (31,599,349)	
Assigned for Construction and Materials & Suppl	\$ -	
Assigned for E-Rate Funding	\$ (316,000)	
Total Restrictions, Commitments & Assignments of Fund Bal	<u>\$ (63,390,161)</u>	
Projected Unassigned Fund Balance 6/30/2027	5.81%	<u>\$ 23,908,462</u>
Target Fund Balance @ 9.0% Of Projected Revenues		\$ 37,013,773
Target Fund Balance @ 8.5% Of Projected Revenues		\$ 34,957,452
Target Fund Balance @ 8.0% Of Projected Revenues		\$ 32,901,131

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

CPSB**Summary of Changes Attributable to Net Department Increase (Decrease)****Budget Revision # 1****For Fiscal Year 2026-2027***Need to Update for FY27 Revision #1***Revenues by source:**

Local	Donations Chase Bank for elementary supplies	\$	2,500	
	Donations EdGear for elementary supplies		4,890	
	Donations Great Minds for elementary supplies		1,500	
	Donations Lundy LLP for elementary supplies		<u>1,500</u>	\$ 10,390
State				-
Federal				-
Total Revenue Changes:			<u>\$</u>	<u>10,390</u>

Expenditures:

Department:				
Elementary	Equipment rental beginning of school meeting	\$	6,563	
	Adjust ISI budget to realistic total		100,988	
	Donation Wynn White received prior year		500	
	Donation for elementary supplies added to budget		<u>10,390</u>	\$ 118,441
High Schools	Athletic Training Contract omitted from original budget	\$	140,000	
	Tech Web Based Services adjust to realistic total		600,000	
	Welding instruction costs		<u>138,000</u>	878,000
Special Education	Unspent prior year donation added to budget			4,000
Maintenance	Budget to track JCI costs outside contract			100,000
Total Expenditure Changes:			<u>\$</u>	<u>1,100,441</u>
Encumbrances Rolled Over				4,343,261
Net Change to Budget Results:			<u>\$</u>	<u>5,443,702</u>

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF REVENUE FOR BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

ITEM OR DESCRIPTION	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 APPROVED ORIGINAL BUDGET	TRANSFERS AND ADJUSTMENTS	2026-2027 PROPOSED REVISION #1 BUDGET
LOCAL SOURCES:							
Constitutional Tax (5.06 mills)	\$ 13,679,594	\$ 15,029,044	\$ 15,680,866	\$ 15,395,000	\$ 16,000,000	-	\$ 16,000,000
Maintenance/Operation Tax (11.94 mills)	32,290,284	35,463,865	37,001,957	36,329,900	38,000,000	-	38,000,000
Contribution to Teacher Retirement	2,830,803	3,239,094	3,353,728	3,446,400	3,400,000	-	3,400,000
Penalties and Interest on Property Taxes	45,919	61,609	75,252	40,000	40,000	-	40,000
Sales and Use Tax, Penalty and Interest	113,102,226	112,910,579	116,722,908	121,408,707	121,464,372	-	121,464,372
Sales and Use Tax Salary Enhancements	37,701,346	37,635,448	38,906,722	39,052,263	38,667,787	-	38,667,787
Sales and Use Tax Salary Enhancements 2015	37,438,408	37,618,447	38,903,251	38,959,876	38,669,027	-	38,669,027
Other Local Revenue	5,067	5,045	-	-	-	-	-
Tuition - Summer School	13,400	103,560	31,700	35,000	50,000	-	50,000
Tuition - Driver's Education	-	-	-	-	-	-	-
Tuition - Other Programs	34,177	55,850	77,651	-	-	-	-
Tuition - Other Parishes	496,059	436,491	411,790	250,000	250,000	-	250,000
Bus Rental Fees	30,194	44,019	11,856	20,000	10,000	-	10,000
Interest Income	738,032	4,065,348	5,178,678	2,300,000	1,500,000	-	1,500,000
Income from 16th Sections	81,009	103,143	132,751	80,000	80,000	-	80,000
Rental of Board Property	57,872	78,681	73,673	45,000	50,000	-	50,000
Donations/Local Grants	3,802	59,259	154,762	63,700	50,000	10,390	60,390
Tax Collection Fees	991,338	1,194,222	1,000,916	980,000	900,000	-	900,000
Medicaid Reimbursement	1,934,845	5,259,514	2,110,819	1,000,000	1,000,000	-	1,000,000
E Rate	911,907	368,390	373,490	600,000	150,000	-	150,000
ETS New Teacher License Fees	-	-	11,475	10,225	100,000	-	100,000
Miscellaneous Income	669,779	878,792	318,033	250,000	-	-	-
Insurance Proceeds	-	-	-	12,324	-	-	-
TOTAL - LOCAL SOURCES	\$ 243,059,565	\$ 254,619,100	\$ 260,536,353	\$ 260,278,395	\$ 260,381,186	\$ 10,390	\$260,391,576
STATE SOURCES:							
Equalization	\$ 127,884,936	\$ 138,368,314	\$ 145,989,425	\$ 146,834,466	\$ 148,814,864	-	\$148,814,864
Other Unrestricted State Revenue	-	29,750	-	-	-	-	-
PIPs	48,946	48,946	46,272	40,000	40,000	-	40,000
Non-Public Textbooks	74,708	79,520	76,229	85,179	80,000	-	80,000
Other Restricted State Revenue	42,279	10,982,574	12,401,336	10,510,227	-	-	-
Louisiana Workforce Commission	-	141,853	197,332	-	100,000	-	100,000
Revenue Sharing	1,010,318	992,985	997,700	1,004,000	997,700	-	997,700
State Cont Teacher Retirement	12,139	12,922	9,883	30,000	5,000	-	5,000
TOTAL-STATE SOURCES	\$ 129,172,923	\$ 150,656,864	\$ 159,718,177	\$ 158,503,872	\$ 150,037,564	\$ -	\$150,037,564

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF REVENUE FOR BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

ITEM OR DESCRIPTION	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 APPROVED ORIGINAL BUDGET	TRANSFERS AND ADJUSTMENTS	2026-2027 PROPOSED REVISION #1 BUDGET
FEDERAL SOURCES:							
Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ROTC Funding	124,378	102,066	66,429	115,000	120,000	-	120,000
EPA- Clean Diesel Bus Rebate Program	-	-	-	-	-	-	-
TOTAL - FEDERAL SOURCES	\$ 124,378	\$ 102,066	\$ 66,429	\$ 115,000	\$ 120,000	\$ -	\$ 120,000
OTHER SOURCES:							
Indirect Costs	\$ 4,701,417	\$ 6,153,383	\$ 4,538,761	\$ 1,000,000	\$ 650,000	-	\$ 650,000
Transfers In	-	3,000	-	-	-	-	-
Transfers In: Tuition - Extended Day	272,176	296,766	293,384	-	-	-	-
Sale of Fixed Assets	84,255	-	27,026	50,000	25,000	-	25,000
Other Loan Proceeds -	-	-	-	-	-	-	-
Sale of Surplus	-	96,853	-	-	-	-	-
Insurance Loss Recovery	-	306,306	-	-	-	-	-
Insurance Loss Recovery-Auto Claims	180,100	70,496	-	-	40,000	-	40,000
Lost/Damaged Textbooks	-	-	-	-	-	-	-
Proceeds from bond sale	-	-	-	-	-	-	-
Insurance Loss Recovery	-	-	72,047	-	-	-	-
TOTAL - OTHER SOURCES	\$ 5,237,948	\$ 6,926,804	\$ 4,931,218	\$ 1,050,000	\$ 715,000	\$ -	\$ 715,000
TOTAL REVENUES AND OTHER SOURCES	\$ 377,594,814	\$ 412,304,834	\$ 425,252,177	\$ 419,947,267	\$ 411,253,750	\$ 10,390	\$ 411,264,140

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
SUMMARY OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

Description	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISED BUDGET #1
Total Board	\$ 572,205	\$ 786,497	\$ 704,185	\$ 869,650	\$ 614,200	\$ -	\$ 6,480	\$ 620,680
Total Superintendent	\$ 531,148	\$ 632,013	\$ 531,277	\$ 686,874	\$ 616,284	\$ -	\$ 6,459	\$ 622,743
Total Internal Audit	\$ 441,515	\$ 459,003	\$ 458,693	\$ 488,959	\$ 430,146	\$ -	\$ -	\$ 430,146
Total Curriculum & Instruction	\$ 8,778,471	\$ 9,863,304	\$ 10,157,037	\$ 11,026,576	\$ 10,844,574	\$ -	\$ 1,962	\$ 10,846,536
Total Elementary	\$ 54,519,624	\$ 57,508,410	\$ 58,061,015	\$ 62,490,346	\$ 52,863,753	\$ 118,441	\$ 42	\$ 52,982,233
Total Elementary Instructional	\$ 646,241	\$ 668,875	\$ 698,114	\$ 824,135	\$ 737,786	\$ -	\$ 2	\$ 737,788
Total Middle School	\$ 30,103,238	\$ 31,973,012	\$ 32,229,076	\$ 34,810,114	\$ 29,263,602	\$ -	\$ 22,528	\$ 29,286,130
Total High Schools	\$ 51,359,706	\$ 53,732,609	\$ 53,458,675	\$ 57,204,122	\$ 48,189,664	\$ 878,000	\$ 420	\$ 49,068,087
Total Vocational Education	\$ 2,984,304	\$ 3,821,403	\$ 3,641,021	\$ 3,726,218	\$ 2,844,272	\$ -	\$ 35,862	\$ 2,880,137
Total Early Childhood	\$ 26,964	\$ 32,679	\$ 71,395	\$ 126,500	\$ 119,500	\$ -	\$ -	\$ 119,500
Total Special Education	\$ 29,316,318	\$ 34,048,397	\$ 36,629,585	\$ 38,950,470	\$ 32,836,659	\$ 4,000	\$ 4,828	\$ 32,845,487
Total Advanced Studies - Gift/Talent/AP	\$ 3,584,178	\$ 3,769,589	\$ 4,124,680	\$ 4,300,313	\$ 4,833,322	\$ -	\$ 953	\$ 4,834,275
Total Alternative Programs	\$ 870,656	\$ 867,306	\$ 833,676	\$ 862,761	\$ 816,993	\$ -	\$ -	\$ 816,993
Total Pupil Appraisal	\$ 3,173,490	\$ 3,325,958	\$ 3,470,131	\$ 3,843,801	\$ 3,173,655	\$ -	\$ 3,520	\$ 3,177,175
Total Speech/Lang Therapy	\$ 3,432,352	\$ 3,713,313	\$ 3,728,984	\$ 3,886,987	\$ 4,017,251	\$ -	\$ -	\$ 4,017,251
Total Child Welfare & Attendance	\$ 971,911	\$ 984,086	\$ 1,048,566	\$ 1,251,227	\$ 1,060,097	\$ -	\$ -	\$ 1,060,097
Total Nursing	\$ 2,609,892	\$ 2,841,138	\$ 2,873,731	\$ 3,261,216	\$ 3,782,459	\$ -	\$ 122	\$ 3,782,581
Total Testing	\$ 189,145	\$ 170,817	\$ 235,555	\$ 722,334	\$ 751,658	\$ -	\$ -	\$ 751,658
Total Library & Media Services	\$ 1,036,323	\$ 969,145	\$ 1,028,410	\$ 1,040,670	\$ 978,194	\$ -	\$ 9,040	\$ 987,234
Total Print Shop	\$ 603,732	\$ 718,181	\$ 639,576	\$ 911,667	\$ 896,712	\$ -	\$ -	\$ 896,712
Total Personnel	\$ 1,160,795	\$ 1,239,977	\$ 1,135,145	\$ 1,199,538	\$ 1,052,237	\$ -	\$ -	\$ 1,052,237
Total Finance	\$ 153,752	\$ 159,804	\$ 185,568	\$ 228,978	\$ 149,298	\$ -	\$ -	\$ 149,298

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
SUMMARY OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

Description	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISED BUDGET #1
Total Accounting / Purchasing	\$ 656,550	\$ 576,371	\$ 588,934	\$ 649,915	\$ 583,397	\$ -	\$ -	\$ 583,397
Total Accounts Payable	\$ 234,418	\$ 222,226	\$ 204,486	\$ 230,921	\$ 198,900	\$ -	\$ 295	\$ 199,195
Total Payroll	\$ 335,117	\$ 345,363	\$ 363,354	\$ 392,372	\$ 338,922	\$ -	\$ -	\$ 338,922
Total Risk Management/Insurance	\$ 10,071,766	\$ 11,543,111	\$ 12,056,238	\$ 14,210,563	\$ 13,591,285	\$ -	\$ 111,875	\$ 13,703,160
Total Data Processing	\$ 974,350	\$ 1,056,483	\$ 1,691,240	\$ 2,032,920	\$ 1,940,280	\$ -	\$ 7,698	\$ 1,947,978
Total Technology	\$ 3,745,969	\$ 5,431,024	\$ 6,466,071	\$ 7,501,946	\$ 7,577,165	\$ -	\$ 55,982	\$ 7,633,147
Total Sales Tax	\$ 1,601,884	\$ 1,723,570	\$ 1,623,585	\$ 2,060,589	\$ 1,897,089	\$ -	\$ 584	\$ 1,897,673
Total Warehouse & Textbooks	\$ 757,065	\$ 960,146	\$ 2,507,834	\$ 4,889,549	\$ 4,679,081	\$ -	\$ 522,200	\$ 5,201,281
Total Transportation	\$ 19,090,450	\$ 18,015,182	\$ 16,683,774	\$ 22,328,962	\$ 16,771,913	\$ -	\$ 2,650,227	\$ 19,422,140
Total Maintenance	\$ 24,872,805	\$ 30,315,746	\$ 30,893,877	\$ 28,490,603	\$ 26,613,538	\$ 100,000	\$ 741,286	\$ 27,454,824
Total Planning & Construction	\$ 441,968	\$ 406,820	\$ 437,867	\$ 589,695	\$ 300,706	\$ -	\$ 7,515	\$ 308,221
Total Utilities	\$ 11,478,109	\$ 10,371,517	\$ 10,870,120	\$ 12,338,000	\$ 12,003,000	\$ -	\$ -	\$ 12,003,000
Total Employee Benefits	\$ 85,804,262	\$ 87,721,031	\$ 84,747,248	\$ 94,188,926	\$ 88,546,000	\$ -	\$ -	\$ 88,546,000
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	\$ 1,501,525	\$ 1,251,700	\$ 900,000	\$ -	\$ 153,381	\$ 1,053,381
Total Other Uses	\$ 20,369,997	\$ 24,715,092	\$ 26,803,795	\$ 33,564,522	\$ 25,379,090	\$ -	\$ -	\$ 25,379,090
Grand Total Expenditures	\$ 379,556,925	\$ 408,151,543	\$ 414,584,041	\$ 447,125,549	\$ 403,392,686	\$ 1,100,441	\$ 4,343,261	\$ 408,836,387

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

Description	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISED BUDGET #1
Board								
Board of Education Services								
Salaries								
Gen Admin Board - Per Diem	\$ 145,200	\$ 145,200	\$ 145,200	\$ 145,200	\$ 145,200	\$ -	\$ -	\$ 145,200
Purchased Professional Services								
Gen Admin Board Contract Services Dues/Fees				52,000		-	-	-
Gen Admin Board Contract Services	3,264	85,772	4,837	4,500	2,500	-	-	2,500
Gen Admin Board Legal Fees	113,070	142,528	158,398	183,000	125,000	-	-	125,000
Gen Admin Board Audit Fee	168,500	261,400	185,400	310,000	200,000	-	-	200,000
Gen Admin Board Policy Manual	-	-	-	10,000	5,000	-	-	5,000
Purchased Other Services								
Gen Admin Board Advertising	17,119	17,229	34,061	35,000	15,000		6,480	21,480
Gen Admin Board Travel - Board	8,241	12,910	8,538	17,000	10,000	-	-	10,000
Supplies Purchased								
Gen Admin Board Supplies Board	1,478	1,233	925	1,500	1,500	-	-	1,500
Equipment Purchased								
Miscellaneous								
Gen Admin Board Dues - LSBA/ITEE/NSBA	34,505	34,860	51,457	31,450	30,000	-	-	30,000
Purchased Services								
Gen Admin Board Election Costs	7,210	-	39,566	5,000	5,000	-	-	5,000
Warehousing and Distribution Services								
Gen Admin Board Fees-Record Storage	73,618	85,366	75,803	75,000	75,000	-	-	75,000
Total Board	\$ 572,205	\$ 786,497	\$ 704,185	\$ 869,650	\$ 614,200	\$ -	\$ 6,480	\$ 620,680
Superintendent								
Office of Superintendent Services								
Salary - Superintendent	\$ 199,530	\$ 201,875	\$ 202,716	\$ 206,342	\$ 195,800	\$ -	\$ -	\$ 195,800
Auto Allowance - Superintendent	12,000	12,000	12,000	12,000	12,000	-	-	12,000
Salary - Secretary	46,732	47,977	48,557	51,625	44,625	-	-	44,625
Contracted Services	87,350	49,950	56,233	50,000	50,000	-	-	50,000
Copier Lease	7,923	6,011	6,081	7,000	7,000	-	-	7,000
Communications-Postage	136	160	542	400	400	-	-	400
Travel	1,489	1,670	2,380	2,700	5,000	-	-	5,000
Supplies Office Superintendent	18,592	22,642	29,959	20,300	3,300		194	3,494
Tech Supplies	-	-	124	700	700	-	-	700
Dues & Subscriptions	839	1,622	1,682	1,000	2,250	-	-	2,250
Public Information Services								
Salary - Public Information Officer	73,227	76,265	81,838	97,024	87,461	-	-	87,461
Salary - PIO Digital Media Specialist	60,012	62,700	64,494	64,468	54,342	-	-	54,342
R/M of Equipment	-	-	-	500	500	-	-	500
Advertising	1,040	26,424	1,284	6,840	7,000		6,265	13,265
Printing-Binding: Share/Annual Report	-	-	-	225	225	-	-	225
Travel	6,994	11,659	5,362	6,600	2,850	-	-	2,850

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027**

2026-2027 PROPOSED REVISIED BUDGET #1	2026-2027 ORIGINAL APPROVED BUDGET	2025-2026 REVISED #3 APPROVED BUDGET	2024-2025 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	Description
	2,375	2,375	1,385	-	3,851		Supplies - Public Information Services
	685	685	4,507	-	933		PIC Tech Supplies
	1,500	1,500	1,615	785	1,730		Dues & Subscriptions
	94,500	94,500	104,076	-	-		Salary - Special Projects Coordinator
	27,421	27,421	34,050	-	-		Salary - Clerical
	1,900	1,900	5,030	750	251		Rentals
	950	950	950	188	467		Printing and Binding
	5,870	5,870	2,740	1,370	1,075		Travel
	1,425	1,425	1,425	95	1,810		Supplies
	1,200	1,200	1,200	-	-		Tech Supplies
	105	105	105	45	-		Dues and Fees
	4,900	4,900	1,386	6,092	5,461		Miscellaneous
	622,743	616,284	524,873	630,704	530,975		Total Superintendent
		\$	\$	\$	\$		
							Internal Audit
							Internal Audit Services
	32,838	32,838	36,846	36,736	35,491		Salary - Clerical
		\$	\$	\$	\$		Salary - Internal Auditor
	97,879	108,449	103,994	103,834	288,379		Salary - Auditors
	277,034	318,176	301,510	299,754	845		Copier Lease
	1,425	1,425	1,361	1,331	7,381		Communications Online Subscriptions
	12,250	12,350	12,139	12,389	1,915		Communications - Postage
	75	75	-	9	-		Travel
	1,710	1,710	720	999	755		Supplies Office Internal Audit
	760	760	484	811	3,974		Supplies Internal Audit
	2,850	2,850	-	-	1,286		Tech Supplies Internal Audit
	3,325	3,325	1,639	3,140	441,515		Total Internal Audit
	\$	\$	\$	\$	\$		
	4,750,000	5,100,000	4,536,951	4,586,272	5,564,961		Curriculum and Instruction
							Regular Instruction Programs
							Teacher Substitutes Day-By-Day
	250,000	300,000	220,733	191,835	241,330		Non-teacher Substitutes
	3,600	3,600	-	10,750	3,034		Contracted Services
	240,000	240,000	236,774	306,476	309,069		Supplies Instructional
	4,275	4,275	5,606	3,476	-		Supplies School Desks/Furniture
							After School Programs
							Summer School Programs
							Summer School Salaries Teachers
	75,000	30,000	99,798	11,537	-		Alternative School Programs
							Other Instructional Programs
							Contracted Services - 4H Program Svcs
	3,000	3,000	3,000	3,000	3,000		Other Special Program Svcs- Positive Connections
							Counseling Svcs- Positive Connections

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

Description	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISED BUDGET #1
Summer Sch Counselors	-	-	3,885	-	3,000	-	-	3,000
Nursing Services				-				
Nurses	13,300	61,130	4,305	-	4,000	-	-	4,000
Ed Diagnostician Services				-				
Improvement of Instructional Services - Other Educational Programs				-				
Salary - Supervisors: Grants also Schl Eval Coordinator	91,398	94,718	95,854	101,053	91,491	-	-	91,491
Salary - Grant Coordinator	79,819	82,408	87,208	92,101	82,513	-	-	82,513
Instruction and Curriculum Development Services				-				
Salary - Grant Clerical/ Accountability Clerical	109,938	127,893	99,674	78,125	64,589	-	-	64,589
NTA Contracted Services Mentor Training	-	-	-	34,000	34,200	-	-	34,200
Copier Lease	-	-	-	-	2,300	-	-	2,300
Travel Grants	2,371	2,433	1,653	2,195	3,500	-	-	3,500
Supplies-Grants	2,119	1,967	1,900	3,105	2,500	-	-	2,500
Tech Supplies Instructional Staff-Grants	9,441	3,258	6,125	5,140	3,500	-	-	3,500
Dues and Fees	140	50	-	-	200	-	-	200
Instructional Staff Training Regular Education				-				
New Teacher Academy Subs	-	-	8,096	42,750	42,750	-	-	42,750
Stipends New Teacher Training	192,600	271,820	289,100	90,000	90,000	-	-	90,000
Other Reg Instr Stff Stipends	-	18,195	4,200	6,650	6,650	-	-	6,650
Contracted Services NTA	-	-	-	5,500	9,500	-	-	9,500
Online Subscriptions	60,000	80,000	80,000	80,000	80,000	-	-	80,000
Travel	-	758	955	3,990	3,990	-	-	3,990
NTA Supplies	26,750	33,630	32,927	35,535	20,900	-	1,962	22,862
NTA Tech Supplies	666	3,231	2,318	3,355	8,455	-	-	8,455
Books/References	22,896	8,875	17,832	16,380	19,380	-	-	19,380
Other Instructional Staff Activities				-				
Office of Assistant Superintendent Services				-				
Salary - Chief Academic Officer	107,514	115,229	101,768	120,213	109,643	-	-	109,643
Salary - Clerical	37,791	39,036	39,146	42,138	35,138	-	-	35,138
Communications-Postage	2,494	3,260	3,475	5,700	5,700	-	-	5,700
Printing	6,668	15,879	6,536	14,250	14,250	-	-	14,250
Travel Associate Superintendent	8,762	3,900	4,128	10,000	10,000	-	-	10,000
Supplies Office	3,589	1,077	1,447	3,800	3,800	-	-	3,800
Supplies Technology	2,107	4,217	-	4,750	4,750	-	-	4,750
School Administrative Services				-				
Supplies Sch Admin Non-Instructional	7,176	10,282	1,700	9,000	9,000	-	-	9,000
Summer School Salaries Principals	-	-	20,600	5,000	20,000	-	-	20,000
Warehouse and Distribution Services				-				
Operation and Maintenance of Plant Services				-				
Other Purchased Services - Security	-	1,867,971	1,873,503	2,100,000	2,244,000	-	-	2,244,000
Contracted Services- Canines	2,700	1,500	2,200	13,300	13,000	-	-	13,000
Resource Officers	1,389,114	1,461,775	1,509,074	1,800,000	1,800,000	-	-	1,800,000
Tech Admin Services				-				
Bus Driver	-	-	37,624	-	37,000	-	-	37,000

CALCASIEU PARISH SCHOOL BOARD

GENERAL FUND

DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1

FOR YEAR ENDING JUNE 30, 2027

2026-2027 PROPOSED BUDGET #1	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 BUDGET	2025-2026 REVISED #3 APPROVED BUDGET	2024-2025 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	Description
10,000	10,000			10,000	10,000	-	-	-	Community Service Operations
25,000	25,000			25,000	25,000	-	-	-	Calcasieu Arts & Humanities Council
30,000	30,000			30,000	25,000	25,000	25,000	12,000	Big Brother/Sister Program
574,000	574,000			574,000	570,850	382,421	377,785	8,690,532	Transfers Out School Activity Funds (SAF)
\$ 10,846,536	\$ 10,844,574	\$ -	\$ 1,962	\$ 10,844,574	\$ 11,014,757	\$ 9,994,419	\$ 9,835,258	\$ 8,690,532	Total Curriculum & Instruction

									Elementary
									Regular Instruction Programs
									Salaries
5,069,456	5,069,456	-	-	5,069,456	5,990,206	\$ 5,618,064	\$ 5,722,917	\$ 5,281,884	Salary - Kindergarten Teachers
33,732,950	33,732,950	-	-	33,732,950	40,171,743	36,787,510	36,387,815	34,392,347	Salary - Elementary Teachers
21,122	21,122	-	-	21,122	27,984	26,402	25,613	23,846	Salary - Classroom Aides
									Purchased Professional Services
									Purchased Property Services
									Purchased Other Services
									Online Subscription License Fees
50,400	50,400	-	-	50,400	1,530	-	-	-	Travel - Teachers
2,500	2,500	-	-	2,500	2,500	1,496	3,535	2,461	Supplies Purchases
5,500	5,000	500	-	5,000	5,500	343	9,648	-	Supplies - K thru 5
32,000	32,000	-	-	32,000	29,060	688	34,229	679	Equipment Purchases
									Other Instructional Programs - Co-Curricular Activities
4,000	4,000	-	-	4,000	4,000	4,000	4,918	7,000	Teacher Salaries-Extracurricular Supplements
4,000	4,000	-	-	4,000	2,000	-	-	-	Teacher Salaries-Extracurricular Esports
2,000	2,000	-	-	2,000	4,200	10,830	-	-	Teacher Salaries-Extracurricular Robotics
4,200	4,200	-	-	4,200	4,200	-	-	-	After School Programs
									Other Instructional Programs -Alternative School Programs
									Salaries ISI Teachers
225,988	125,000	100,988	-	125,000	190,414	110,297	118,720	122,207	Salaries ISI Aides
21,966	21,966	-	-	21,966	28,686	29,263	28,918	27,729	Other Instructional Programs
2,464,652	2,464,652	-	-	2,464,652	2,445,173	2,433,329	2,319,738	2,341,950	CODOFIL Teacher Salaries
19,603	19,603	-	-	19,603	32,174	22,994	23,697	4,745	ESL Aides
18,000	18,000	-	-	18,000	18,000	15,354	13,858	14,686	CODOFIL Travel
									Special Programs - NCLB
									Special Programs - ELAcquisition
138,561	138,561	-	-	138,561	183,967	173,116	124,045	100,860	Salary-ELA Paraprofessional
									Special Programs - Pre-K
									Guidance Services
2,141,914	2,141,914	-	-	2,141,914	2,572,014	2,454,444	2,453,025	2,294,682	Salary - Counselors Elementary
									Diagnostic Services
									Improvement of Instructional Services - Regular Education Programs
									Salary - Administrative Directors
102,853	102,853	-	-	102,853	211,302	157,154	108,652	106,307	Salary - Secretaries Administrative Directors

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISED BUDGET #1
Description								
Eq Lease Copier	1,787	1,876	1,958	4,500	4,500	-	-	4,500
Dues and Fees	-	-	-	800	800	-	-	800
Salary - Clerical	30,163	55,830	56,233	57,567	26,779	-	-	26,779
Instruction and Curriculum Development Services								
Salary - Instructional Consultants Elementary	-	60,945	90,178	94,773	84,203	-	-	84,203
Salaries/Supplements Elementary Programs	3,535	5,956	4,490	-	480	-	-	480
Purchased Services	5,489	-	-	8,982	4,500	-	-	4,500
Repair & Upkeep of Equipment	-	-	-	566	2,500	-	-	2,500
Equip Rental					-	6,563	-	6,563
Travel Elementary Teachers	4,680	2,016	7,503	42,000	42,000	-	-	42,000
Travel - Administrative Directors	1,625	4,598	2,300	4,000	4,000	-	-	4,000
Supplies Elementary	10,620	11,954	11,988	42,539	8,000	10,390	42	18,432
Supplies Office (Adm. Director)	1,146	1,744	348	5,400	5,400	-	-	5,400
Supplies Admin Tech Other	2,145	-	1,631	16,873	2,400	-	-	2,400
Books Elementary	-	-	-	2,730	2,000	-	-	2,000
Instructional Staff Training Services								
Library and Media Services								
Salary - Librarians	1,957,758	1,956,088	2,011,234	2,074,231	1,712,591	-	-	1,712,591
School Administrative Services								
Salary - School Secretaries	1,842,187	1,984,219	1,944,579	2,019,206	1,546,310	-	-	1,546,310
Supplies Office - Principals	38,164	36,000	34,200	40,500	40,500			40,500
Tech Supplies Principals	80,889	42,072	62,909	30,500	30,500			30,500
Salary - Principals	2,889,095	2,971,960	2,971,563	3,040,331	2,680,440			2,680,440
Salary - Assistant Principals	2,835,787	2,928,523	2,946,796	3,009,770	2,648,653			2,648,653
Total Elementary	\$ 54,495,721	\$ 57,508,410	\$ 58,059,308	\$ 62,490,346	\$ 52,863,753	\$ 118,441	\$ 42	\$ 52,982,233
Elementary - Instructional								
Regular Instruction Programs								
Online subscriptions	\$ 10,772	\$ 1,363	\$ 1,430	\$ 2,054	\$ 3,054	-	-	3,054
Supplies - K thru 5	27,586	12,823	26,616	12,176	20,576	2,500	2	23,078
Tech Supplies K-5	-	47,492	15,008	32,207	34,007	-	-	34,007
Other Instructional Programs								
Remediation Teachers	12,960	6,870	12,300	15,000	10,000	-	-	10,000
Supplements - Learning Interventionists/Tutors	132,994	135,575	129,478	132,050	130,000	-	-	130,000
Improvement of Instructional Services - Regular Education Programs								
Salaries - Clerical	32,056	33,718	34,270	37,689	31,134	-	-	31,134
Eq Lease Copier	4,917	7,028	5,112	9,180	5,980	-	-	5,980
Membership Fees	1,137	881	744	880	1,080	-	-	1,080
Instruction and Curriculum Development Services								
Salary Instr Director	-	-	24,692	108,449	89,069	-	-	89,069
Salary - Instructional Consultants Elementary	363,737	373,415	384,880	406,465	354,035	-	-	354,035
Purchased Services	-	12,144	27,973	6,000	27,510	(5,500)	-	22,010
Travel - Supervisors & Consultants	7,132	15,940	17,110	20,165	17,955	-	-	17,955
Supplies - Supervisors/Consultants Elementary	3,921	914	6,816	5,340	6,840	-	-	6,840

Calcasieu Parish School Board

General Fund

Detail of Expenditure for Proposed Budget Revision #1

For Year Ending June 30, 2027

2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	
General Fund	General Fund	General Fund	General Fund	Original	Approved	Revised
Actual	Actual	Actual	Actual	Approved	Approved	Revised
10,618	8,476	5,838	17,686	4,753	4,753	4,753
16,636	6,114	5,847	11,593	1,793	737,786	4,793
624,466	662,753	\$ 698,114	\$ 816,935	\$ 737,786	\$ 737,786	\$ 737,788
Supplies Elementary						
Tech Supplies - Supervisors/Consultants Elementary				3,000		
Total Elementary Instructional						

Middle School

Regular Instruction

Salary - Kindergarten Teachers	287,211	\$	298,823	\$	301,354	\$	257,524	\$	213,244
--------------------------------	---------	----	---------	----	---------	----	---------	----	---------

Salary - Elementary Teachers	22,415,573	23,684,048	23,798,589	25,993,551	21,607,566	21,607,566	213,244
------------------------------	------------	------------	------------	------------	------------	------------	---------

Salary - Remediation	10,560	3,600	7,990	10,000	2,300	10,000	2,300
----------------------	--------	-------	-------	--------	-------	--------	-------

Purch Svcs Maintenance/Repair	3,549	-	11,896	375	2,300	2,300	2,300
-------------------------------	-------	---	--------	-----	-------	-------	-------

Fund P/S Communications	63,727	92,159	46,604	131,960	168,900	173,900	173,900
-------------------------	--------	--------	--------	---------	---------	---------	---------

Travel - Teachers	2,463	7,728	4,131	8,000	750	750	750
-------------------	-------	-------	-------	-------	-----	-----	-----

Supplies General School K-12	46,050	60,190	97,118	99,031	66,996	66,996	66,996
------------------------------	--------	--------	--------	--------	--------	--------	--------

Supplies Remediation	-	1,301	2,495	2,545	2,545	2,545	2,545
----------------------	---	-------	-------	-------	-------	-------	-------

Supplies Language	6,191	27,889	29,169	28,800	22,000	22,000	22,000
-------------------	-------	--------	--------	--------	--------	--------	--------

Supplies Math	29,678	27,373	17,308	29,145	22,000	22,000	22,000
---------------	--------	--------	--------	--------	--------	--------	--------

Supplies Social Studies	2,969	26,387	29,749	22,000	22,000	22,000	22,000
-------------------------	-------	--------	--------	--------	--------	--------	--------

Supplies Foreign Language	3,277	20,593	13,735	21,326	22,000	22,000	22,000
---------------------------	-------	--------	--------	--------	--------	--------	--------

Supplies Software/Computers	-	10,721	5,530	17,291	16,000	16,000	16,000
-----------------------------	---	--------	-------	--------	--------	--------	--------

Tech Supplies Gen Sch K-12	70,460	42,647	54,880	44,149	41,769	1,000	1,000
----------------------------	--------	--------	--------	--------	--------	-------	-------

Tech Supplies Remediation	4,132	5,663	8,300	11,510	10,000	(34,000)	7,769
---------------------------	-------	-------	-------	--------	--------	----------	-------

Tech Supplies Language	14,307	15,029	7,913	15,200	22,000	-	10,000
------------------------	--------	--------	-------	--------	--------	---	--------

Tech Supplies Math	9,640	9,204	13,908	22,000	22,000	-	22,000
--------------------	-------	-------	--------	--------	--------	---	--------

Tech Supplies Science	16,016	17,229	22,403	22,000	22,000	-	22,000
-----------------------	--------	--------	--------	--------	--------	---	--------

Tech Supplies Social Studies	29,303	20,564	17,668	17,000	22,000	-	22,000
------------------------------	--------	--------	--------	--------	--------	---	--------

Tech Supplies Foreign Language	-	23,232	40,572	45,569	57,267	17,528	74,795
--------------------------------	---	--------	--------	--------	--------	--------	--------

French Immersion Tech Supplies	-	-	1,999	1,000	2,000	-	2,000
--------------------------------	---	---	-------	-------	-------	---	-------

Instructional Texts	4,715	52,959	7,316	23,840	40,000	-	40,000
---------------------	-------	--------	-------	--------	--------	---	--------

Instructional Periodicals	-	876	1,301	1,335	1,335	-	1,335
---------------------------	---	-----	-------	-------	-------	---	-------

Equipment General School	-	5,995	-	-	2,995	-	2,995
--------------------------	---	-------	---	---	-------	---	-------

Other Instructional Programs - Co-Curricular Activities

Salaries CoCurricular	47,671	46,067	45,672	45,729	53,798	-	53,798
-----------------------	--------	--------	--------	--------	--------	---	--------

Salaries CoCurricular Robotics	-	6,000	16,000	8,000	4,000	-	4,000
--------------------------------	---	-------	--------	-------	-------	---	-------

CoCurricular Aides	-	527	560	1,000	1,000	-	1,000
--------------------	---	-----	-----	-------	-------	---	-------

Salaries CoCurricular E-sports	-	13,000	-	4,000	1,000	-	1,000
--------------------------------	---	--------	---	-------	-------	---	-------

Other Instructional Programs - Athletics

Salaries Coaching Supplements	76,275	70,972	75,479	71,844	69,955	-	69,955
-------------------------------	--------	--------	--------	--------	--------	---	--------

Salaries Clerical Supplements	1,600	1,826	231	2,400	2,400	-	2,400
-------------------------------	-------	-------	-----	-------	-------	---	-------

Contracted Services	825	900	900	900	900	-	900
---------------------	-----	-----	-----	-----	-----	---	-----

After School Programs

Athletic Supplies	23,678	16,500	41,100	18,000	24,750	-	24,750
-------------------	--------	--------	--------	--------	--------	---	--------

Other Instructional Programs - Alternative School Programs

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

Description	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISED BUDGET #1
ISI Teachers	123,861	142,049	126,619	170,000	135,000	-	-	135,000
ISI Aides	16,170	16,170	5,782	20,000	20,000	-	-	20,000
Alternative Programs				-				
Remediation / ISI	-	62,088	-	96,370	111,204	30,000	-	141,204
Guidance Services				-				
Salary - Counselors Middle	1,142,140	1,175,876	1,201,563	1,179,962	998,200	-	-	998,200
Improvement of Instructional Services - Regular Education Programs				-				
Salary - Administrative Director	106,307	108,652	108,812	113,423	102,853	-	-	102,853
Salary - Secretary to Admin Director	48,531	63,907	63,810	55,260	57,010	-	-	57,010
Admin Office Supplies	11,229	10,157	1,195	6,000	6,000	-	-	6,000
Misc Exp - Dues & Fees	250	920	2,420	1,150	650	-	-	650
Improvement of Instructional Services - Other Educational Programs				-				
French Immersion Travel	-	-	-	1,500	1,500	-	-	1,500
Instruction and Curriculum Development Services				-				
Salary - Instructional Consultants Middle	430,221	476,123	479,218	535,187	430,318	-	-	430,318
Salary - Instructional Coordinator	82,196	71,918	72,322	76,391	66,065	-	-	66,065
Salary - Instructional Coaches	202,374	210,031	145,707	155,599	134,881	-	-	134,881
Salaries/Supplements Middle Programs	23,560	9,210	30,652	61,903	25,000	-	-	25,000
TRSL						2,400		2,400
MEDICARE						600		600
Purchased Services - Consultants Middle	30,929	4,000	1,000	2,500	4,000	-	-	4,000
Purchased Services - Middle	102,730	89,682	99,993	109,745	119,400	-	-	119,400
Purchased Services - Middle WRDL LANG				4,300	5,000	-	-	5,000
Repair Office Equipment Middle	-	-	80	400	400	-	-	400
Repair Services Property	4,746	2,613	4,393	6,500	6,500	-	-	6,500
Communications-Postage	25	16	52	250	250	-	-	250
Travel Middle	20,271	12,051	7,279	22,650	22,650	-	-	22,650
Travel - Supervisors & Consultants	9,417	17,512	4,459	13,500	13,500	-	-	13,500
Travel - Administrative Director	2,882	2,007	2,166	4,000	4,000	-	-	4,000
Supplies - Supervisors/Consultants Middle	553	1,878	1,193	1,550	1,550	-	-	1,550
Supplies Middle	21,268	41,608	26,259	28,350	19,850	-	-	19,850
Tech Supplies - Supervisors/Consultants Middle	1,489	4,085	2,930	6,450	4,450	-	-	4,450
Tech Supplies Middle	8,798	6,474	16,436	5,530	5,530	-	-	5,530
Books Middle	2,490	-	-	3,000	3,000	-	-	3,000
Misc Exp Dues and Fees	1,098	1,247	1,014	1,300	13,000	-	-	13,000
Instructional Staff Training Services				-				
Contracted Services	-	-	-	-	500	-	-	500
Travel	-	7,485	-	7,485	7,485	-	-	7,485
Library Services				-				
Salary - Librarians	750,159	830,547	846,699	875,153	730,293	-	-	730,293
Other Instructional Staff Services				-				
Supplies Office - Supervisory Staff Middle	921	3,638	3,921	-	4,000	-	-	4,000
Tech Supplies Computers Supervisory Staff	188	4,894	4,218	-	4,895	-	-	4,895
School Administrative Services				-				

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027 PROPOSED REVISED BUDGET #1
Description	ACTUAL FUND GENERAL	ACTUAL FUND GENERAL	ACTUAL FUND GENERAL	REVISIED #3 APPROVED BUDGET	ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS
Salary - School Secretaries	909,757	902,779	950,337	1,016,990	760,296	-
Supplies Office - Principals	26,339	26,200	26,200	26,200	26,200	-
Tech Supplies Sch Admin	1,800	18,980	-	9,800	10,000	-
Salary - Principals	1,183,141	1,133,144	1,160,960	1,156,308	1,035,900	-
Salary - Assistant Principals	1,570,958	1,803,511	1,952,032	1,987,534	1,722,027	-
Salary - Dean of Discipline	67,459	70,026	71,199	75,523	64,775	-
Operation and Maintenance of Plant Services	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Personnel Related Svcs	Legal - Visas	500	7,500	3,000	3,000	-
Total Middle School	\$ 30,074,627	\$ 31,943,563	\$ 32,122,472	\$ 34,808,097	\$ 29,263,602	\$ 22,528
High Schools						
Regular Instruction Services	\$ 182,223	\$ 190,768	\$ 193,932	\$ 279,055	\$ 234,397	-
Salary - Kindergarten Teachers	3,259,957	3,171,985	3,153,283	3,399,883	2,810,449	-
Salary - Elementary Teachers	22,601	22,494	24,911	26,468	19,603	-
Salary - Classroom Aides	314,108	330,270	328,800	359,547	297,622	-
Salary - Classroom Aides	170,177	203,671	299,183	337,669	233,546	-
C/S Athletic Training	-	-	-	-	-	-
Tech Services Web Based Subscriptions	717,445	812,045	1,007,501	140,000	-	140,000
Travel - Teachers	2,749	5,737	7,086	4,275	8,000	600,000
Supplies - Academic Competition	4,853	3,436	2,393	4,560	4,560	-
Supplies - General School	30,954	27,209	17,753	7,200	12,000	-
Supplies - English	24,581	26,228	19,345	11,900	11,900	-
Supplies - Mathematics	25,079	18,564	24,953	7,820	7,820	-
Supplies - Science	75,231	36,940	55,406	51,890	51,890	420
Supplies - Social Studies	17,176	14,226	19,473	10,815	10,815	-
Supplies - Physical Education	9,890	17,487	17,352	15,000	15,000	-
Tech Supplies Gen Sch	22,091	29,203	6,746	25,000	25,000	-
Tech Supplies English	24,539	15,530	16,122	21,970	21,970	-
Tech Supplies Math	16,704	30,752	18,784	38,570	38,570	-
Tech Supplies Science	2,389	40,451	27,887	22,550	22,550	-
Tech Supplies Social Studies	12,676	9,368	13,123	29,177	26,750	-
Books-Texis	5,811	5,272	2,839	14,250	14,250	-
Supplies Virtual Program	254	830	186	1,500	1,500	-
Tech Supplies Virtual Program	-	348	1,529	-	1,500	-
Salary - Agriculture Teachers	745,205	856,467	836,965	903,748	782,353	-
Salary - Home Economics Teachers	57,341	60,386	60,596	64,131	52,961	-
Salary - Trades & Industry Teachers	1,974,041	2,052,006	2,110,986	2,253,228	1,888,170	-
Contract Service - ABC Welding	-	-	-	-	-	138,000
Salary - Business Teachers	381,289	401,791	404,034	349,455	293,605	-

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

Description	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISED BUDGET #1
Other Instructional Programs-CoCurricular				-				
Salaries CoCurricular Supplements	134,217	139,441	139,461	138,871	141,100	-	-	141,100
Supplements Robotics	-	-	8,000	-	-	-	-	-
Aides CoCurricular Supplement	17,803	21,210	22,427	9,732	9,732	-	-	9,732
Other Instructional Programs-Athletics				-				
Salaries Coaching Supplements	390,869	396,491	386,814	404,357	402,278	-	-	402,278
Coaching Supplements Aides	21,870	2,761	10,454	21,654	21,654	-	-	21,654
Athletic Drug Testing	6,263	9,291	8,778	9,000	9,000	-	-	9,000
Supplies Helmet Certification	10,000	18,000	18,000	18,000	18,000	-	-	18,000
Other Instructional Programs Driver's Education				-				
Other Instructional Programs JROTC				-				
ROTC Instructors	302,986	302,557	203,029	231,259	344,386	-	-	344,386
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
After School Programs				-				
Alternative School Programs				-				
Teachers Alternative Program	9,600	-	-	63,420	348,812	-	-	348,812
ISI Teachers	160,163	159,182	145,049	170,000	160,000	-	-	160,000
Detention Center Teacher	71,125	68,186	69,255	72,131	61,761	-	-	61,761
ISI Aides	540	17,364	14,987	20,000	20,000	-	-	20,000
Other Programs				-				
English Language Acquisition Title III				-				
Other Programs-PreK				-				
Pupil Support-Attendance Services				-				
Salary - Truancy Officer	131,547	136,768	88,973	93,270	82,700	-	-	82,700
Pupil Support-Social Work				-				
Pupil Support-Other Attendance & SW Services				-				
Salary - Discipline & Expulsion Officers	67,378	69,967	71,346	75,415	64,845	-	-	64,845
Pupil Support-Guidance				-				
Salary - Counselors High	2,263,678	2,279,292	2,321,082	2,407,721	2,064,305	-	-	2,064,305
Truancy				-	83,649			83,649
Expulsion				-	135,057			135,057
Improvement of Instructional Services-Regular Programs				-				
Salary - Administrative Director	106,307	108,652	108,812	113,423	102,853	-	-	102,853
Salary - High Secretary	64,420	67,250	67,812	74,151	60,507	-	-	60,507
Travel - Admin Director	5,477	5,234	7,335	1,350	2,500	-	-	2,500
Supplies Office (Admin Director)	96	-	594	760	760	-	-	760
Improvement of Instructional Services-Other Special Programs				-				
Improvement of Instructional Services-CTE				-				
Salary - Data Analyst	65,837	68,615	69,207	73,557	63,680	-	-	63,680
Other Instructional Services				-				
Salary - Instructional Coordinator Suppl.	5,000	60,480	61,362	62,633	89,300	-	-	89,300
Instruction and Curriculum Development Services				-				
Director of High School Curriculum	101,489	103,834	103,994	108,449	97,879	-	-	97,879

FOR YEAR ENDING JUNE 30, 2027

2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVERSED BUDGET #1
GENERAL FUND	GENERAL FUND	GENERAL FUND	REVERSED #3	ORIGINAL APPROVED			
75,672	78,261	78,665	82,734	72,408			72,408
285,150	215,796	300,097	314,101	272,799			272,799
20,719	36,073	22,965	50,000	80,000			80,000
62,349	56,231	55,502	34,803	28,191			28,191
-	1,828	15,469	1,500	6,000			6,000
3,678	6,196	6,080	6,000	6,000			6,000
14,972	7,464	5,653	9,500	9,500			9,500
171	1,102	-	1,000	1,000			1,000
12,844	7,387	7,001	7,500	7,500			7,500
15,344	39,635	49,104	23,750	23,750			23,750
996	802	884	900	900			900
2,132	3,557	4,018	4,000	4,000			4,000
16,513	12,223	10,051	15,000	15,000			15,000
998	189	-	400	400			400
54,217	41,203	13,126	25,000	25,000			25,000
3,201	-	7,827	3,500	3,500			3,500
81,404	83,993	84,397	88,466	78,140			78,140
1,025,896	1,040,383	1,034,032	1,072,996	894,176			894,176
1,626,317	1,736,362	1,792,707	2,029,178	1,536,422			1,536,422
15,564	15,000	15,000	13,500	15,000			15,000
1,496,018	1,441,192	1,325,643	1,569,481	1,419,085			1,419,085
3,024,201	3,050,065	3,094,667	3,248,877	2,877,144			2,877,144
199,928	207,629	145,732	81,956	71,608			71,608
-	-	-	-	-			-
\$ 51,176,289	\$ 53,506,610	\$ 53,223,842	\$ 57,014,122	\$ 48,189,664	\$ 878,000	\$ 420	\$ 49,068,087
75,006	48,475	68,185	24,974	20,000			20,000
-	1,744	6,295	3,855	7,855			7,855
9,864	-	10,837	4,817	13,717			13,717
4,589	5,123	4,472	14,167	6,500			6,500
9,617	7,736	1,398	-	8,000			8,000
83,277	86,517	83,615	86,035	84,262			84,262
69,291	186,835	166,473	207,662	193,056			199,426
15,089	3,043	1,794	25,990	25,990			25,990
5,188	5,722	-	-	-			12,382

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

Description	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISED BUDGET #1
Agriculture				-				
R/M Property Agriculture	-	2,045	233	-	2,000	-	-	2,000
Online Subscriptions	9,897	22,152	2,675	4,000	4,000	-	-	4,000
Travel Agriculture	15,451	18,204	19,375	21,600	25,600	-	-	25,600
Supplies Agriculture	53,868	91,118	101,966	64,234	105,520		124	105,644
AG SUPPLY STATE ALLOCATION							10,969	10,969
Tech Supplies Agriculture	5,280	1,865	20,156	73,811	20,000	-	-	20,000
Family and Consumer Sciences				-				
Travel Home Economics	2,323	2,393	-	1,500	1,500	-	-	1,500
Supplies Home Economics	40,379	37,740	37,036	30,843	42,243	-	-	42,243
Tech Supplies Home Economics	6,074	4,978	10,704	22,000	22,000	-	-	22,000
Trade and Industry				-				
R/M Property T & I	7,098	13,445	1,707	5,800	8,000	-	-	8,000
R/M Property Tech Ed	-	21,700	-	1,200	2,000	-	-	2,000
Comm Online Subscrip T&I	17,811	41,546	38,779	40,751	40,000	-	-	40,000
Travel Trade and Industry	18,751	25,492	20,063	14,869	15,436	-	-	15,436
Supplies	63,771	1,500	-	2,000	2,000	-	-	2,000
Supplies Scantron	-	3,619	470	2,470	2,470	-	-	2,470
Supplies T&I/Health Occupations	325,875	191,248	214,371	234,172	233,745	-	-	233,745
Supplies T&I/Health Occupations - CDF	107,125	287,271	207,097	707,712	57,647		5,159	62,806
Supplies T&I/Health Occupations - SCA	-	46,046	90,321	4,466	992	-	-	992
Supplies Technology Education	10,785	2,574	23,951	31,180	20,955	-	-	20,955
Tech Supplies T&I/Health Occupations	33,261	20,602	51,248	42,658	31,500	-	-	31,500
Tech Supplies T&I/Health Occupations - CDF	-	487,474	153,191	148,991	143,948	-	-	143,948
Tech Supplies Technology Education	9,714	10,185	14,464	13,000	13,000	-	-	13,000
Texts	12,947	-	8,538	8,944	8,944	-	-	8,944
Equipment T&I/Health Occupations	78,961	37,987	29,960	42,000	5,000	-	-	5,000
Equipment T&I/Health Occupations CDF	11,707	-	23,829	17,000	17,000	-	-	17,000
Dues and Fees	175	884	879	1,320	1,320	-	-	1,320
Business and Administration				-				
R/M Property	40,958	-	-	1,810	5,000	-	-	5,000
Communications-Online Subscriptions	88,395	108,925	151,146	146,500	166,285	-	-	166,285
Travel Business and Office	10,536	11,256	3,305	3,500	3,000	-	-	3,000
Supplies Business and Office	44,702	95,798	15,569	28,095	28,895	-	-	28,895
Tech Supplies Business and Office	17,852	17,033	77,123	40,839	40,839	-	-	40,839
Other Career and Technical Programs				-				
Salary - TECP Consortium	180,109	187,776	129,992	135,062	112,722	-	-	112,722
Salary - Disadvantaged Aides	5,684	1,395	24,539	29,083	22,342	-	-	22,342
Purchased Services	-	15,038	7,715	175	2,500	-	-	2,500
Repairs Options	-	1,797	-	-	600	-	-	600
Lease Equipment	14,274	-	21,879	25,723	28,600	-	-	28,600
Online Subscriptions	5,970	57,185	142,886	141,376	128,200	-	-	128,200
Travel Option 3	3,520	18,721	22,161	38,000	38,000	-	-	38,000
Travel Guidance	12,869	13,947	9,849	3,800	3,000	-	-	3,000

CALCASIEU PARISH SCHOOL BOARD

GENERAL FUND

DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1

FOR YEAR ENDING JUNE 30, 2027

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISIED BUDGET #1
Description	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	REVISIED #3 APPROVED BUDGET	ORIGINAL APPROVED BUDGET			
Supplies Options	38,313	96,062	26,387	31,492	38,000			38,000
Supplies TECP	-	997	378	1,000	1,000			1,000
Supplies Guidance	4,861	54,983	23,771	18,947	24,000			24,000
Tech Supplies Options	416	118,415	28,814	24,983	22,500			22,500
Tech Supplies Guidance	12,993	1,020	21,268	29,000	29,000			29,000
Tech Instructional Books	2,391	-	-	1,800	1,800			1,800
Equipment Option 3	7,067	19,550	-	5,826	9,950			9,950
Salary - Director Vocational	102,658	105,834	106,634	113,423	102,853			102,853
Salary-CTE Career Coach	-	169,421	153,719	163,856	137,253			137,253
Salary - Vocational Clerical	72,490	83,009	83,334	68,481	55,338			55,338
Improvement of Instructional Services Other Programs								
Salary - Admin for STEPS-HS	79,100	81,689	82,092	85,661	75,335			75,335
Instruction and Curriculum Development Services								
Instructional Specialists	264,385	238,320	275,943	248,635	216,857			216,857
Salaries/Supplements Vocational Programs	23,913	36,138	52,827	25,967	12,000			12,000
Art Const Supplements	-	6,758	5,279	2,300	2,300			2,300
Purchased Services Vocational	-	-	-	-	-			-
Communication-Postage	330	406	120	733	1,000			1,000
Travel Vocational	130	320	28	110	900			110
Travel Administrative Staff Vocational	2,796	1,580	738	1,500	1,500			1,500
Supplies Vocational	1,307	372	662	2,100	2,000			2,000
Supplies Art Curr Dev	30,832	24,069	24,935	19,434	4,447		858	5,305
Curriculum Development Art/Band/Vocal								
Arts Purchased Services	-	-	-	2,500	2,500			2,500
Supplies Art Studio	-	-	-	22,040	22,040			22,040
Art Tech Supplies	-	-	-	2,651	12,238			12,238
Instructional Staff Training Services								
P/S Educational Services	-	34,075	1,525	2,616	3,400			3,400
Contracted Services	3,930	14,000	45,005	28,091	45,000			45,000
School Administrative Services								
Salary - Principals	91,620	94,539	95,267	99,510	89,527			89,527
Salary - Assistant Principals	75,602	84,836	85,558	89,494	79,510			79,510
Operation and Maintenance								
Supplies Business Machine Repairs	-	1,010	284	832	1,540			1,540
Tech Supplies Business Machine Repairs	-	-	39	-	400			400
Grounds Upkeep Services-Lawn Care	-	-	-	-	-			-
Other Operation and Maintenance of Plant Services								
Salary - Craftsman/Technical	57,504	58,749	58,859	61,851	54,854			54,854
Community Service Operations								
4-H Program	27,405	27,405	27,405	27,500	27,500			27,500
Building Improvement								
Total Vocational Education	2,428,086	3,599,691	3,221,607	3,680,516	2,844,272			2,880,137
	\$	\$	\$	\$	\$			\$
	2,428,086	3,599,691	3,221,607	3,680,516	2,844,272	-	35,862	2,880,137

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

Description	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISED BUDGET #1
Early Childhood				\$ -				
Pre-K Programs				\$ -				
Supplies	4,037	7,372	-	75,000	75,000	-	-	75,000
Tech Supplies	-	-	-	20,000	20,000	-	-	20,000
Other Special Programs				-				
Travel Early Childhood Admin	-	-	-	2,500	2,500	-	-	2,500
P/S Temps	9,309	15,289	11,289	22,000	15,000	-	-	15,000
Other Special Programs Instr Staff				-				
Training Stipends	7,212	8,750	-	7,000	7,000	-	-	7,000
Plant Operations				-				
Total Early Childhood	\$ 20,558	\$ 31,411	\$ 11,292	\$ 126,500	\$ 119,500	\$ -	\$ -	\$ 119,500
Special Education				\$ -				
Special Education Programs - Special Needs				\$ -				
Tuition to Other Parishes	\$ 4,516	\$ -	\$ 7,303	\$ 4,290	\$ 4,290	-	-	4,290
Repair & Maintenance of Equipment	2,570	-	-	2,442	2,442	-	-	2,442
Travel Teachers/Therapists	40,112	40,529	53,476	38,106	10,000	-	-	10,000
Supplies Special Ed	1,003	1,209	6,137	953	2,500	-	-	2,500
Supplies Sp Ed Elem Donation Funding	3,885	283	137	3,691	-	4,000	-	4,000
Supplies Instructional	-	-	51,697	2,438	-	-	2,438	2,438
Supplies Media Cntr Instructional Tshirt Project	-	-	17,468	14,254	14,000	-	2,390	16,390
Tech Supplies Instructional	-	-	171,150	12,274	12,000	-	-	12,000
Salary Special Ed SC/Resource/Combo	16,712,490	19,460,953	21,086,812	22,599,906	19,174,040	-	-	19,174,040
Salary - Special Ed Teacher Aides	6,118,011	6,907,021	7,604,647	8,623,894	6,563,632	-	-	6,563,632
Special Ed Extended Day Staff	86,504	97,277	129,595	90,000	9,000	-	-	9,000
Salary SpEd Classroom Support/Inclusion	1,899,781	1,902,507	1,794,104	1,624,690	1,931,586	-	-	1,931,586
Salary-APE Teachers	649,794	697,140	734,534	749,101	625,853	-	-	625,853
Salary Sp Ed Work Study	242,770	330,682	322,214	339,770	415,927	-	-	415,927
Travel	21,320	17,863	16,259	22,000	22,000	-	-	22,000
Salary-Special Ed Preschool	1,734,189	2,413,943	2,423,985	2,255,291	1,931,635	-	-	1,931,635
Aides-Sp Ed Preschool	708,775	1,064,607	1,080,663	1,352,233	1,025,586	-	-	1,025,586
Tchr Allotment Supplies APE	-	-	-	3,150	3,150	-	-	3,150
Pupil Support Services - Social Work				-				
Salary - Program Facilitator	93,567	96,815	69,973	26,687	84,145	-	-	84,145
Pupil Support Services - Speech Pathology and Audiology				-				
Salary - Sign Language Interpr	246,844	253,680	340,822	337,658	311,161	-	-	311,161
Occupational Therapy and Related Service				-				
C/S-Physical Therapist	-	-	310,230	350,000	250,000	-	-	250,000
Orientation and Mobility Specialist	7,863	9,072	10,558	10,500	10,500	-	-	10,500
C/S Orientation and Mobility Specialist				-				
Improvement of Instructional Services - Special Needs				-				
Salary - Administrative Director Special Ed	104,769	102,600	102,156	113,423	102,853	-	-	102,853
Salary - Supervisors Special Education	97,253	100,561	100,721	105,070	94,500	-	-	94,500
Salary - Special Education Clerical	133,508	138,976	154,036	175,781	142,599	-	-	142,599

CALCASIEU PARISH SCHOOL BOARD

GENERAL FUND

DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

2026-2027 PROPOSED REVISIED BUDGET #1	2026-2027 ORIGINAL APPROVED	2025-2026 REVISED #3 APPROVED	2024-2025 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	Description
	4,000	3,782	4,319	80,213	3,981	Travel Special Education
		84,686	11,905		77,624	Early Childhood Special Ed Coordinator
	74,360					<i>Instruction and Curriculum Development Svcs</i>
						<i>Professional Development</i>
						<i>Plant Operations</i>
						<i>Other</i>
						Communication - Postage Special Education
	3,200	3,200	2,635	1,775	3,271	<i>Special Needs Transportation</i>
						Payment in Lieu of Transportation
	1,200	1,200	1,390	2,541	1,257	<i>Personnel Svcs Special Ed</i>
						Total Special Education
	\$ 32,836,659	\$ 38,960,470	\$ 36,608,926	\$ 33,720,247	\$ 28,995,657	

Advanced Studies - Gifted/Talented/Advanced Placement

			\$	\$	\$	
						Salary - Teachers Gifted
	4,189,236	3,562,124	3,489,193	3,194,283	3,158,082	Testing Proctor
						Communication Online Subscriptions
	19,000	20,800	25,688	12,010	17,475	Travel Gifted Teachers
	40,000	25,000	36,187	44,809	27,964	Other Purchased Services Gifted
	2,000	2,000	1,580	-	-	Supplies Gifted Educational Materials
	40,000	43,874	39,067	32,503	27,134	Tech Educational Materials & Supplies Gifted
	60,000	93,056	57,656	43,628	27,883	Textbooks Gifted
	5,000	4,500	4,453	10,088	8,328	Dues and Fees
	1,000	1,000	400	850	50	Salary - Teachers Talented
	52,161	63,331	58,673	-	-	Purchased Services Talented
	3,000	3,500	780	588	-	Teacher Travel Talented
	2,500	2,500	2,005	1,463	1,473	Supplies Talented Educational Materials
	20,000	23,118	19,908	19,628	10,988	Tech Educational Materials & Supplies Talented
	10,000	14,400	10,454	4,863	1,099	Periodicals/Newspapers Talented
	500	700	544	1,804	7,599	Supplies A/P Educational Materials
	7,000	7,540	7,663	7,243	22,560	Tech Educational Materials & Supplies A/P
	7,500	16,250	7,848	4,674	1,974	AP Texts

Improvement of Instructional Svcs - Gifted and Talented Programs

	83,483	93,083	88,159	86,455	83,518	Salary - Supervisor Gifted/Talented/Adv Place
						Salary - Gifted/T/A Clerical
	58,128	71,797	65,489	64,950	52,486	Clerical Supplements
	7,500	12,500	9,983	8,261	7,442	Repair & Upkeep of Equipment
	540	1,240	-	-	-	Rental of Copier/Equipment
	17,500	17,500	16,583	10,641	8,789	Travel Gifted/T/A
	2,000	2,000	2,290	1,860	1,713	Communication - Admin Postage
	5,000	5,000	3,390	4,822	434	Supplies Office Gifted
	4,000	9,000	6,281	5,889	9,668	Tech Supplies Gifted
	7,000	9,000				<i>Instruction & Curriculum Development Svcs</i>
						Specialist Gifted/Talented

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027			2026-2027
	GENERAL	GENERAL	GENERAL	REVISED #3	ORIGINAL	TRANSFERS	ROLLED	PROPOSED
	FUND	FUND	FUND	APPROVED	APPROVED	AND	ENCUMBRANCES	REVISED
Description	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	ADJUSTMENTS		BUDGET
								#1
Purchased Services	180	-	200	4,500	200			200
Purchased Services Talented	-	-	700	-	700			700
Purchased Services Advanced Placement	-	-	-	-	1,000			1,000
Rental Other Bldg Facility	-	750	1,600	2,500	2,500	-	-	2,500
Travel - Supervisor/Teachers Gifted	10,996	16,906	5,835	9,600	10,000	-	-	10,000
Travel Talented	211	-	120	-	5,000	-	-	5,000
Travel Supervisors AP	6,532	17,536	2,560	1,071	10,000	-	-	10,000
Supplies Office Gifted	744	3,815	4,721	8,000	8,000	-	-	8,000
<i>Instructional Staff Training Svcs - G/T Programs</i>				-	-	-	-	-
Salaries/Stipends Gifted Programs	35,108	42,944	42,939	39,500	40,000	-	-	40,000
Salaries/Stipends Talented	-	3,132	3,165	5,100	4,100	-	-	4,100
Salaries/Stipends Advanced Placement	5,868	10,346	4,350	12,600	9,600	-	-	9,600
Total Advanced Studies - Gift/Talent/AP	\$ 3,583,109	\$ 3,769,589	\$ 4,124,680	\$ 4,299,313	\$ 4,833,322	\$ -	\$ 953	\$ 4,834,275
Alternative Programs								
Instructional								
RTI Instr Tech Supplies	1,694	-	460	1,600	1,600	-	-	1,600
Special Education								
Sp Ed Positive Conn Teacher Salaries	43,680	7,763	-	-	102,550	-	-	102,550
Sp Ed Positive Aide Salaries	47,501	48,745	48,583	55,002	41,426	-	-	41,426
Travel Teachers/ Homebound	23,914	17,207	13,026	11,000	11,000	-	-	11,000
Alt Programs								
Alt Program Salaries	435,516	533,228	502,737	572,268	472,688	-	-	472,688
Alt Program Aides	26,401	27,344	26,890	23,126	24,000	-	-	24,000
Pos Connections Instructional Supplies	526	1,537	1,664	900	900	-	-	900
Other Programs								
<i>Pupil Support - Other Services</i>				-	-	-	-	-
Counselor Travel	5,014	-	208	4,500	4,500	-	-	4,500
Pupil Support - Diagnostic Services								
Behavior Facilitator	66,943	109,410	112,692	101,616	66,329	-	-	66,329
Copier Rental	5,042	473	-	5,000	5,000	-	-	5,000
Instructional Staff Admin								
Travel Alternative Programs	5,302	6,618	8,253	11,000	11,000	-	-	11,000
Supplies	538	2,698	5,771	500	500	-	-	500
Supplies Admin	29,007	13,045	12,224	28,000	28,000	-	-	28,000
Tech Supplies Admin	37,725	11,097	56,314	35,000	35,000	-	-	35,000
Instr Staff - Other Educational Programs								
Instructional Staff Development								
Office Supplies Positive Connections	1,339	148	441	1,500	1,500	-	-	1,500
Training Regular Ed								
Training Special Ed								
Training Other Special Programs								
Training Other Educational Programs								
Travel	1,106	-	45	1,000	1,000	-	-	1,000

CALCASIEU PARISH SCHOOL BOARD

GENERAL FUND

**DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027**

2026-2027 PROPOSED REVISED BUDGET #1	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026 REVISED #3 APPROVED BUDGET	2024-2025 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	Description	School Admin
10,000	10,000			10,000	10,650	10,650	10,650	Total Alternative Programs	Other Miscellaneous
877,457	877,457			974,316	908,402	827,911	894,826		Social Work Svcs
134,922	134,922			119,397	111,719	113,479	103,473		Social Workers
10,000	10,000				10,165	8,110	8,677		Social Workers Travel
									Guidance
									Counselor
60,000	60,000			(0)	65,525	65,143	62,576		Educational Assessments -Special Needs
449,152	449,152			532,112	497,118	366,219	300,605		Salary-504 Screening Specialists
100,500	100,500			110,076	104,782	97,646	94,325		Salary - Psych Svcs Supervisor
32,838	32,838			39,838	36,736	36,491	35,491		Salary - Clerical Psych Svcs
466,727	466,727			539,185	442,067	377,116	364,303		Salary - Psychologist
5,000	5,000								Salary - Psych Testing Svcs
180,683	180,683			105,897	100,519	99,979	65,324		Salary - Social Worker/Advocate
64,493	64,493			74,863	5,000	36,811	70,641		Salary - Educational Diagnosticians
261,538	261,538			658,417	457,956	631,126	502,001		Clerical Social Work Svcs Sp Needs
61,125	61,125			74,729	67,870	66,804	63,490		Consultants Ed Diagnostic Svcs
2,000	2,000			2,000		6,392	300		Copier Rental
14,000	14,000			13,500	12,848	12,709	12,150		Communications - Online Subscriptions
2,400	2,400			16,200	1,788	4,424	3,341		Communication - Postage
4,000	4,000			4,000	5,561	4,227	46,939		Travel Teachers
62,000	62,000			60,000	62,912	52,227	46,939		Travel Pupil Appraisal
100	100			100	16	53	30		Supplies &Materials
46,000	46,000			45,000	40,611	46,288	38,902		Tech Materials & Supplies
253,252	253,252			294,688	430,706	375,237	362,402		Speech Pathology & Audiology - Special Needs
80,924	80,924			91,238	87,049	86,635	84,035		Audiologists
									Instructional Staff Training
									Operation and Maintenance of Plant Services
									Total Pupil Appraisal
3,173,655	3,173,655			3,787,801	3,470,131	3,325,613	3,173,490		Speech/Language Therapy
									Improvement of Instructional Staff - Special Needs
									Pupil Support - Speech Pathology and Audiology
									Salary - Speech Aides
									Salary - Speech Therapists
									Salary - Speech Therapy Instr. Coord.
67,565	67,565			88,110	68,877	63,217	80,727		
2,800,000	2,800,000			2,749,975	2,494,888	2,652,351	2,777,029		
86,531	86,531			96,120	91,838	85,169	82,380		

CALCASIEU PARISH SCHOOL BOARD

GENERAL FUND

DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1

FOR YEAR ENDING JUNE 30, 2027

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	TRANSFERS	ROLLED	2026-2027
	GENERAL	GENERAL	GENERAL	REVISED #3	ORIGINAL	AND	ENCUMBRANCES	PROPOSED
Description	FUND	FUND	FUND	APPROVED	APPROVED	ADJUSTMENTS		REVISED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET			BUDGET
								#1
Salary - Speech Therapy Clerical	96,115	116,203	94,233	107,365	87,581	-	-	87,581
Contract Svcs Therapists	280,682	403,091	674,033	710,249	850,000	-	-	850,000
Equipment Rental Copier	6,022	-	-	6,000	6,000	-	-	6,000
Travel - Therapist/Aides/Consultants	11,344	10,455	19,524	13,000	13,000	-	-	13,000
Travel Speech Therapy	1,595	1,509	1,868	1,500	1,500	-	-	1,500
Supplies & Materials	2,791	1,859	7,873	3,000	3,000	-	-	3,000
Tech Supplies Speech	4,142	8,960	3,379	5,000	5,000	-	-	5,000
Audiology Services				-				
Audiology Instr. Coord.	76,237	78,626	89,373	94,168	84,574	-	-	84,574
Interpretive Services				-				
Purchased Services Speech Interpreters	12,423	475	181,679	12,000	12,000	-	-	12,000
Interpretive Services	479	-	-	500	500	-	-	500
Total Speech/Lang Therapy	\$ 3,431,966	\$ 3,421,915	\$ 3,727,565	\$ 3,886,987	\$ 4,017,251	\$ -	\$ -	\$ 4,017,251
Child Welfare and Attendance								
Attendance and Social Work Svcs								
Salary - Clerical	\$ 268,456	\$ 287,033	\$ 330,478	\$ 305,803	\$ 264,120	-	-	264,120
C/S Counseling	35,730	23,070	12,690	102,000	177,000	-	-	177,000
Copier Rental	9,077	10,024	10,271	11,665	11,665	-	-	11,665
Ads	-	-	-	2,500	2,500	-	-	2,500
Printing	-	-	-	8,080	8,080	-	-	8,080
Travel	24,903	18,504	19,272	32,400	32,400	-	-	32,400
Supplies Office	14,212	23,589	40,993	43,059	28,059	-	-	28,059
Tech Supplies	31,403	20,296	20,502	98,572	38,572	-	-	38,572
Dues and Fees	570	95	-	2,500	2,500	-	-	2,500
Salary - Director	101,489	103,834	111,652	119,019	97,879	-	-	97,879
Salary - Supervisors	371,138	381,382	382,893	400,408	359,052	-	-	359,052
Pupil Support-Other Attendance & SW Services				-				
Guidance Services All Students				-				
Curriculum and Development Services				-				
Whse- Drivers				-				
Drivers	39,031	39,082	41,592	44,927	38,270	-	-	38,270
Total Child Welfare & Attendance	\$ 896,009	\$ 906,909	\$ 970,343	\$ 1,170,934	\$ 1,060,097	\$ -	\$ -	\$ 1,060,097
Nursing								
Health Services All Students								
Salary - Coordinator	\$ 70,380	\$ 73,579	\$ 74,386	\$ 78,658	\$ 68,477	-	-	68,477
Salary - RN (nurses)	2,013,723	2,193,470	2,265,476	2,566,028	3,198,363	-	-	3,198,363
Salary LPN	423,414	456,601	431,027	456,042	366,300	-	-	366,300
Salary - Clerical	31,944	33,601	34,128	37,562	30,989	-	-	30,989
P/S Other Medical Svcs	-	-	8	5,700	5,700	-	-	5,700
Repair of Equipment	4,422	3,965	4,680	6,260	6,300	-	-	6,300
P/S Disposal Svcs	460	270	-	900	900	-	-	900
Copy Machine Rental	1,146	1,308	1,558	1,978	2,429	-	-	2,429

CALCASIEU PARISH SCHOOL BOARD

GENERAL FUND

**DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027**

2026-2027 PROPOSED REVISED BUDGET #1	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2025-2026 REVISED #3 APPROVED BUDGET	2024-2026 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2022-2023 GENERAL FUND ACTUAL	Description
22,875	22,875	-	-	22,875	7,865	8,788	8,859	Travel
11,323	11,323	-	-	16,179	5,419	4,238	5,019	Supplies Office
50,665	50,543	-	-	49,836	39,776	52,101	39,967	Supplies Computers
12,070	12,070	-	-	13,274	3,948	7,766	5,249	Tech Supplies Computers
6,190	6,190	-	-	5,811	5,339	5,339	5,058	Membership Dues and Fees
3,782,581	3,782,459	-	-	3,261,103	2,873,610	2,841,026	2,609,641	Total Nursing

10,000	10,000	-	-	10,000	-	1,550	-	ITBS/TTED & other tests
35,000	35,000	-	-	35,000	-	-	31,260	ACT/SAT/PLAN-ACT Linkage reports
402,000	402,000	-	-	402,000	21,644	-	-	Testing/data platforms-Renaisance eduCLIMBER
10,000	10,000	-	-	10,000	-	-	1,563	Purch Services-Admin Consultants
15,000	15,000	-	-	15,000	-	-	-	Repair & Upkeep of Equipment
51,309	51,309	-	-	51,309	16,785	15,598	5,119	Copier Rental
3,000	3,000	-	-	3,000	1,576	186	560	Travel
3,000	3,000	-	-	3,411	1,464	333	430	Supplies
19,000	19,000	-	-	19,000	10,550	67	3,611	Tech Supplies
32,538	32,538	-	-	39,538	49,108	54,309	50,705	Improvement of Other Educational Programs
76,311	76,311	-	-	-	-	97,646	94,325	Salary - Clerical
94,500	94,500	-	-	104,076	98,782	97,646	94,325	Salary Curriculum
751,658	751,658	-	-	692,334	199,909	169,689	187,573	Supervisor of Assessment
-	-	-	-	-	-	-	-	Total Testing

30,689	30,689	-	-	37,262	33,628	33,301	53,702	Salary - Library Clerical
453,500	453,500	-	-	444,502	429,044	444,688	450,229	Communication-Online Subscriptions
3,000	3,000	-	-	3,500	1,235	3,279	2,051	Travel Library
51,138	50,000	-	-	51,465	45,591	52,949	36,862	Supplies Library Parish Allocation
21,902	14,000	-	-	22,041	16,994	30,507	15,862	Supplies Library Alloc for Small Eq
15,000	15,000	-	-	21,977	48,585	19,557	9,835	Supplies Library Admin Office
40,000	40,000	-	-	54,500	51,281	20,512	38,543	Tech Supplies Library
321,000	321,000	-	-	319,750	298,589	280,117	292,570	Books Library Books & Reference Books
8,000	8,000	-	-	9,800	7,298	2,702	-	Books Library Nonallocation
19,000	19,000	-	-	19,000	-	-	18,545	Books Periodicals & Newspapers
370	370	-	-	950	190	227	217	Dues and Fees
23,635	23,635	-	-	40,923	95,465	81,306	64,665	Other Educational Media Services
-	-	-	-	-	-	-	-	Plant Maintenance
987,234	978,194	-	-	1,025,670	1,028,100	969,145	983,081	Total Library & Media Services

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

Description	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISED BUDGET #1
Print Shop								
<i>Printing, Publishing and Duplicating Svcs</i>								
Salary - Print Shop Supervisor	\$ 86,339	\$ 89,580	\$ 90,635	\$ 95,583	\$ 85,931	-	-	85,931
Salary - Print Shop Personnel	96,844	108,905	101,466	92,552	85,181	-	-	85,181
Repair & Upkeep of Equipment	3,721	8,625	4,146	5,750	7,000	-	-	7,000
Lease of Print Shop Equipment	252,799	296,586	272,410	403,750	403,750			403,750
Travel	-	228	-	4,750	4,750			4,750
Supplies & Materials	163,119	147,341	109,042	177,233	178,050	-	-	178,050
Tech Supplies Other	-	2,636	2,405	3,800	3,800	-	-	3,800
<i>Other Educational Media Services</i>								
Repairs Media Center	-	9,520	8,956	16,150	16,150	-	-	16,150
Rental of Copier	-	6,840	18,964	42,750	42,750	-	-	42,750
Travel - Media Center	-	-	-	2,850	2,850	-	-	2,850
Supplies - Media Center	-	26,599	20,899	38,000	38,000	-	-	38,000
Tech Supplies - Media Center	910	4,849	53	4,750	4,750	-	-	4,750
Equipment - Media Center	-	8,550	10,600	23,750	23,750	-	-	23,750
Total Print Shop	\$ 603,732	\$ 710,259	\$ 639,576	\$ 911,667	\$ 896,712	\$ -	\$ -	\$ 896,712
Personnel								
<i>Personnel (Human Resources) Svcs</i>								
Salary - Compliance Officer(s)	201,191	284,157	197,783	195,824	174,906	-	-	174,906
Salary - Clerical	329,166	334,624	359,993	386,265	336,207			336,207
Bus Driver Referral Incentive	2,250	1,950	4,950	1,000	1,000			1,000
Legal Services	13,999	20,100	66,136	62,805	27,805			27,805
Medical Exams	13,978	7,927	595	14,700	14,000	-	-	14,000
Drug Testing	20,571	14,367	13,219	20,000	20,000	-	-	20,000
Finger Printing	1,788	3,866	1,950	2,500	2,500	-	-	2,500
Purchased Services	35,530	117,555	32,537	28,130	35,000	-	-	35,000
Temporary Help Contract Svcs	-	-	-	773	5,000	-	-	5,000
Rental of Equipment	4,167	6,851	8,262	11,070	4,200	-	-	4,200
Communications-Postage	1,558	1,512	1,931	2,640	2,000	-	-	2,000
Advertising	-	-	227	5,000	5,000	-	-	5,000
Travel	13,681	15,614	17,673	13,000	13,000			13,000
Supplies Office/Recruiting	17,636	16,440	12,600	16,052	16,000	-	-	16,000
Technology Supplies	10,241	6,859	6,555	10,387	7,500	-	-	7,500
Salary - Chief Operating Officer	112,884	115,229	115,389	120,213	109,643	-	-	109,643
Salary - Supervisors	382,155	292,926	295,345	309,178	278,476	-	-	278,476
Total Personnel	\$ 1,160,795	\$ 1,239,977	\$ 1,135,145	\$ 1,199,538	\$ 1,052,237	\$ -	\$ -	\$ 1,052,237
Finance								
<i>Supervising Fiscal Services</i>								
Salary - Chief Financial Officer	\$ 117,233	\$ 119,578	\$ 138,645	\$ 189,293	\$ 113,992	-	-	113,992
Salary - Secretary	33,468	37,061	38,619	35,309	28,706	-	-	28,706
Communication-Postage	149	18	215	50	100	-	-	100

CALCASIEU PARISH SCHOOL BOARD

GENERAL FUND

**DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027**

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISIED BUDGET #1
Travel	700	568	4,664	1,425	2,500	-	-	2,500
Supplies Office	357	59	147	475	250	-	-	250
Supplies Tech	-	-	698	50	3,500	-	-	3,500
Dues & Fees	1,845	2,520	2,580	2,375	149,298	-	-	149,298
Total Finance	\$ 153,752	\$ 159,804	\$ 185,568	\$ 228,978	\$ 149,298	\$ -	\$ -	\$ 149,298
Accounting/Purchasing Services								
Salary - Director	101,489	103,834	88,307	108,449	97,879	-	-	97,879
Salary - Accounting Staff	221,600	229,062	229,969	293,900	266,187	-	-	266,187
Repair & Upkeep of Equipment	440	480	100	600	600	-	-	600
Banking Services	10,362	10,626	22,619	24,000	24,000	-	-	24,000
Eq Rental Postage Meter	4,203	5,350	4,233	6,000	6,000	-	-	6,000
Communications-Postage	-	9	833	1,000	1,000	-	-	1,000
Travel	-	389	(552)	1,000	1,000	-	-	1,000
Supplies Office	4,029	1,350	10,250	7,067	7,000	-	-	7,000
Tech Supplies	-	-	52	2,300	2,500	-	-	2,500
Misc/Dues	79,339	-	10	500	500	-	-	500
Purchasing Services	69,960	58,554	62,629	65,318	52,009	-	-	52,009
Salary - Buyers	61,324	72,736	73,329	77,705	67,597	-	-	67,597
Purchased Technical Services	51,924	45,662	49,332	42,750	45,000	-	-	45,000
R/U Equipment	-	-	-	-	100	-	-	100
Copier Rental	952	1,420	1,303	1,300	1,300	-	-	1,300
Communications-Postage	62	9	-	425	425	-	-	425
Communications-Subscriptions	-	43	-	114	200	-	-	200
Travel	-	-	-	500	250	-	-	250
Supplies	996	3,094	1,849	1,900	2,000	-	-	2,000
Tech Supplies	7,463	2,915	883	7,600	7,600	-	-	7,600
Dues	48	-	-	100	250	-	-	250
Total Accounting / Purchasing	\$ 614,191	\$ 535,533	\$ 545,146	\$ 642,528	\$ 583,397	\$ -	\$ -	\$ 583,397
Accounts Payable								
Disbursing Funds Services								
Salary - Supervisor	86,770	79,772	68,342	72,600	62,462	-	-	62,462
Salary - Clerical	121,233	123,252	124,980	126,241	109,358	-	-	109,358
Repair & Upkeep of Equipment	-	-	-	475	475	-	-	475
Copier Rental	1,649	1,333	1,765	2,850	2,850	-	-	2,850
Communications-Postage	7,117	6,885	6,124	7,125	7,125	-	-	7,125
Travel	2,941	208	-	950	950	-	-	950
Supplies Office	14,616	5,538	3,098	15,205	15,205	-	-	15,500
Tech Supplies	92	93	177	475	475	-	-	475
Total Accounts Payable	\$ 234,418	\$ 217,081	\$ 204,486	\$ 225,921	\$ 198,900	\$ -	\$ 295	\$ 199,195

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

Description	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISED BUDGET #1
Payroll								
Payroll Services								
Salary - Director	\$ 101,489	\$ 103,834	\$ 103,994	\$ 108,449	\$ 97,879	-	-	97,879
Salary - Clerical	225,911	233,415	246,940	254,398	211,518	-	-	211,518
Contracted Services	-	-	-	2,850	2,850	-	-	2,850
Repair & Upkeep of Equipment	-	-	-	1,140	1,140	-	-	1,140
Copier Rental	588	588	588	1,500	1,500	-	-	1,500
Communications-Postage	2,784	2,935	2,381	7,410	7,410	-	-	7,410
Travel	-	-	418	1,425	1,425	-	-	1,425
Supplies Office	4,345	4,591	9,033	15,200	15,200	-	-	15,200
Total Payroll	\$ 335,117	\$ 345,363	\$ 363,354	\$ 392,372	\$ 338,922	\$ -	\$ -	\$ 338,922
Risk Management/Insurance								
Regular Education								
Workers Compensation Payments	\$ 1,709,954	\$ 1,682,087	\$ 983,240	\$ 2,650,000	\$ 2,000,000	-	-	2,000,000
Loss Control Project	7,311	30,760	11,182	25,000	10,000	-	1,859	11,859
CoCurricular								
Drivers Education								
Other Health Services								
General Administrative Services								
General Liability Claims	1,204,099	414,283	218,715	617,500	500,000	-	-	500,000
Auto Liability Claims	845,535	884,603	1,295,331	380,000	500,000	-	-	500,000
Liability Insurance (umbrella)	713,061	-	-	734,445	735,000	-	-	735,000
Student Accident Insurance	18,140	45,918	13,425	25,000	25,000	-	-	25,000
Cyber Liability Insurance	58,445	56,213	55,777	63,000	63,000	-	-	63,000
Violent Acts	-	28,834	35,177	36,000	36,000	-	-	36,000
Bonding Employees	6,750	510	520	2,000	2,000	-	-	2,000
Contracted Service - Medicaid/COBRA	313,155	82,189	355,832	315,000	350,000	-	-	350,000
Pension Funds	1,531,417	1,770,181	1,850,887	1,860,000	1,860,000	-	-	1,860,000
Plant and Maintenance Operations								
Boiler Insurance	48,503	52,982	62,967	63,000	63,000	-	-	63,000
Property Insurance	3,506,888	6,290,937	6,939,979	7,000,000	7,000,000	-	-	7,000,000
Property Insurance Violent Acts	-	21,248	22,633	23,000	23,000	-	-	23,000
Property Claims Deductible Paid	2,127	712	100	25,000	25,000	-	-	25,000
Vehicle Operations and Maintenance Services								
Property Claims Deductible	-	-	19,300	100,000	100,000	-	-	100,000
Safety								
Safety Supplies - AED et al	5,157	77,963	50,467	120,000	120,000	-	1,960	121,960
Security								
Contract Security	11,140	14,779	21,770	40,000	40,000	-	-	40,000
Transportation Services								
Other Support Services								
C/S Personnel			15,700		15,700			15,700

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND**

**DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027**

2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED BUDGET #1
GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	FUND GENERAL ACTUAL	REVISD #3 APPROVED BUDGET	ORIGINAL APPROVED BUDGET			
60,471	62,720	94,691	131,618	119,585	-	-	119,585
Total Risk Management/Insurance							
10,051,217	11,543,111	12,052,582	14,210,563	13,591,285	-	-	13,703,160
Data Processing							
93,997	103,834	103,994	155,883	97,879	-	-	97,879
Curriculum Development Services							
79,575	145,494	163,673	95,744	74,847	-	-	74,847
Systems Operations							
293,615	301,564	303,613	320,233	279,366	-	-	279,366
Salary - Programmer/Analyst							
197,154	206,238	206,321	223,015	176,995	-	-	176,995
Technical Services							
52,136	2,082	6,199	24,000	127,000	-	-	127,000
Maintenance Contract - Computers							
25,960	79,900	669,780	792,261	794,743	-	-	794,743
Online Subscriptions							
7,908	20,420	64,832	68,083	10,000	-	-	10,000
Communications-Postage							
327	464	521	500	500	-	-	500
Travel							
4,250	4,038	6,655	10,000	20,950	-	-	20,950
Supplies Office & Data Processing							
9,934	14,836	14,813	22,184	23,000	698	7,000	23,698
Tech Supplies							
209,494	177,613	150,839	291,600	300,000	-	-	307,000
Equipment							
-	-	-	29,358	35,000	-	-	35,000
Debt Service							
974,350	1,056,483	1,691,240	2,032,861	1,940,280	-	-	1,947,978
Total Data Processing							
\$	\$	\$	\$	\$	\$	\$	\$
20,000	20,000	20,000	21,577	27,500	-	-	27,500
Contracted Services Networking							
35,792	629,886	739,828	809,111	840,581	11,952	-	852,533
Supplies School Computer Materials/Software							
39,939	63,790	357,622	328,294	922,712	3,295	36,805	926,007
Refresh ESSER Tech Supplies							
39,391	76,797	77,201	81,270	70,944	-	-	70,944
Instruction and Curriculum Development Services							
Tech Facilitator							
430,251	554,254	531,518	513,674	416,395	-	-	416,395
Salary Consultants							
13,223	23,480	21,100	27,500	27,500	-	-	27,500
Salary Computer Techs							
12,647	9,080	12,709	15,300	15,300	-	-	15,300
Travel Supervisors and Consultants							
19,856	3,758	5,577	6,221	29,163	-	-	29,163
Supplies Tech Center							
2,962	5,041	3,432	5,635	18,585	-	-	18,585
Instructional Staff Training Other Programs							
Media Services							
School Administrative Svcs							

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

Description	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISED BUDGET #1
Purchased Services - Connect Ed.	-	-	373,746	456,540	467,060	-	-	467,060
Plant Operations and Maintenance Svcs				-				
Salary Computer Technicians	580,966	736,908	729,743	789,589	674,466	-	-	674,466
Data Lines	824,168	755,515	898,994	713,096	988,800	-	-	988,800
Online Subscriptions	2,902	10,147	6,322	7,184		-	-	-
Travel Computer Technician	5,020	2,359	5,786	8,400	8,400	-	-	8,400
Supplies Computer Repair	13,249	4,818	17,902	15,590	65,004	-	-	65,004
Tech Supplies Tech Repair	91,486	81,978	64,241	112,429	54,458		36	54,494
Technology - Security Cameras				50,000	50,000			50,000
Administrative Tech Svcs (Data Processing)				-				
Other Temp Salaries	14,248	10,958	10,853	10,000	10,000	-	-	10,000
P/S Technical Services Erate	90,464	-	-	-	-		3,276	3,276
Maintenance Contracts Networks	38,138	985,533	700,349	539,564	957,583		-	957,583
P/S Tech	354	36,755	36,755	37,001	335,627		-	335,627
Online Subscriptions	39,836	11,572	407,378	373,620	181,000		618	181,618
Network Admin Travel	1,361	1,730	5,786	13,400	13,400	-	-	13,400
Temporary Help	4,076	-	-	29,000	29,000	-	-	29,000
Supplies network	9,854	8,062	934	54,472	54,472	-	-	54,472
Eq Network	7,793	-	-	109,999	109,999	-	-	109,999
Salary - Coordinator of Technology	204,663	209,353	289,919	245,225	534,362	-	-	534,362
Salary Tech Clerical	-	126,067	127,931	143,253	140,698	-	-	140,698
Computer Network Specialist	56,942	59,072	60,084	63,992	57,925	-	-	57,925
Salary Programmer/Analyst,Network	-	485,327	508,638	456,684	396,260	-	-	396,260
Hardware manager	89,479	92,068	68,450	79,971	79,971	-	-	79,971
Total Technology	\$ 2,689,060	\$ 5,004,308	\$ 6,084,375	\$ 7,123,512	\$ 7,577,165	\$ -	\$ 55,982	\$ 7,633,147
Sales Tax								
Tax and Assessment Collection Services								
Salary - Director	\$ 101,489	\$ 103,834	\$ 103,994	\$ 108,449	\$ 97,879			97,879
Salary - Clerical	165,300	172,268	169,223	193,428	124,597			124,597
Salary - Auditors	841,427	924,589	911,564	921,967	836,468			836,468
Legal Services	103,008	72,149	56,506	233,504	237,104	-	-	237,104
Contracted Services Tax Audits	245,206	313,861	224,207	400,000	400,000	-	-	400,000
Technical Services	14,500	15,225	32,301	15,834	17,417	-	-	17,417
Repair & Upkeep of Equipment	16,798	15,583	14,927	21,111	21,111	-	-	21,111
Technology Services	32,485	25,462	18,650	34,928	30,320	-	-	30,320
Communications-Postage	42,884	34,899	39,993	56,756	56,756	-	-	56,756
Telephone - Sales Tax	-	-	-	-	680	-	-	680
Advertising	-	-	-	575	575	-	-	575
Printing/Binding	2,104	3,068	5,337	7,605	7,005	-	-	7,005
Travel	23,376	20,345	24,341	43,600	43,600	-	-	43,600
Supplies Office	4,194	5,906	8,013	13,850	9,305		584	9,889
Supplies Technology	8,336	15,396	13,696	7,360	12,750	-	-	12,750
Books Periodicals	507	495	833	780	780	-	-	780

**DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027**

2026-2027 PROPOSED	2025-2026 REVISED #3	2024-2025 GENERAL FUND	2023-2024 GENERAL FUND	2022-2023 GENERAL FUND	Description		2022-2023 GENERAL FUND	2023-2024 GENERAL FUND	2024-2025 GENERAL FUND	2025-2026 REVISED #3	2026-2027 ORIGINAL APPROVED	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	#1 BUDGET	2026-2027 PROPOSED
742	842	-	490	270	Dues & Fees		270	490	-	842	742	-	-	742	742
					Total Sales Tax		\$ 1,601,884	\$ 1,723,570	\$ 1,623,585	\$ 2,060,589	\$ 1,897,089	\$ -	\$ 584	\$ 1,897,673	
					Warehouse										
					Regular Instruction Services		\$ 47	\$ 14,530	\$ 1,664,866	\$ 3,900,000	\$ 3,900,000	(370,000)	510,048	4,040,048	
					Books Textbooks- Regular										
					Books Nonpublic Textbooks		71,385	75,816	72,650	82,735	82,735			82,735	
					Web Based Instructional Materials		-	159,822	-	-	-	370,000		370,000	
					Special Education Instruction Services										
					Gifted and Talented Programs										
					Books Textbooks- Gifted										
					Instructional Staff Training		-	-	72,651	85,250	90,052		12,152	102,204	
					Warehouse and Distribution Svcs										
					Salary - Director Warehouse/Transportation		108,515	103,834	103,994	108,449	97,879			97,879	
					Salary - Clerical		114,280	119,083	120,144	109,859	109,263			109,263	
					Salary - Drivers & Warehousemen		272,298	279,168	272,794	284,902	271,258			271,258	
					Salary - Library & Textbook Services		35,775	37,364	37,817	41,152	34,495			34,495	
					Copier Maintenance Agreement		-	349	349	349	349			349	
					Repair & Upkeep of Equipment		7,032	5,233	11,216	12,000	12,000			12,000	
					Communications-Shipping/Postage		1	2	-	50	50			50	
					Travel		637	338	629	1,000	1,000			1,000	
					Other Purchased Services		450	1,950	-	2,000	2,000			2,000	
					Temporary Help Contract Svcs		42,568	37,379	4,841	3,000	10,000			10,000	
					Materials & Supplies		14,967	16,697	16,666	29,000	20,000			20,000	
					Whse Supplies Loss/Damaged		-	-	748	600	600			600	
					Supplies Boxes		2,156	1,213	1,901	-	1,000			1,000	
					Whse Supplies		-	7,733	4,643	30,000	25,000			25,000	
					Supplies Facilities Maintenance		2,246	-	-	1,500	1,500			1,500	
					Inventory Adjustments		1,396	-	-	200	200			200	
					Tech Supplies		713	-	-	-	100			100	
					Fuel - Vehicles		13,101	10,002	8,972	9,500	9,500			9,500	
					Equipment		44,613	11,598	8,550	450	10,000			10,000	
					Dues and Fees		62	77	153	100	100			100	
					Plant Maintenance										
					Lawn Services										
					Total Warehouse & Textbooks		\$ 732,242	\$ 882,188	\$ 2,403,586	\$ 4,721,396	\$ 4,679,081	\$ -	\$ 522,200	\$ 5,201,281	
					Transportation										
					Operation and Maintenance of Plant Services										
					Care and Upkeep of Grounds										
					Lawn Eq Tire Repairs		159	\$ -	-	750	750			750	

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

Description	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISED BUDGET #1
Supplies -Yard Upkeep	-	-	-	225	225	-	-	225
Supplies Tires/Tube	100	-	-	2,500	2,250	-	-	2,250
Supplies -Yard Upkeep Lubricants	-	-	-	45	125	-	-	125
Supplies Mower Parts	112	-	397	1,200	1,000	-	-	1,000
Care and Upkeep of Equipment								
Parts Equipment	2,194	510	1,067	2,750	2,750	-	-	2,750
Vehicle Op and Maint (Exc. Student Trans)								
Vehicle Maint Svcs Tires	814	1,168	160	2,250	2,500	-	-	2,500
Vehicle Maint Svcs General	5,365	6,899	17,575	15,000	15,000	-	-	15,000
Parts Vehicles	13,865	9,151	34,412	12,500	12,500	-	-	12,500
Supplies Vehicle Maint - Tires	6,401	3,130	1,057	7,500	7,000	-	-	7,000
Security								
Supervision of Student Transportation								
Salary - Director	101,664	103,834	103,994	108,449	97,879	-	-	97,879
Salary - Clerical	405,564	425,786	425,712	348,154	291,338	-	-	291,338
Salary Route Supervisor	152,605	161,740	184,465	256,180	167,417	-	-	167,417
Other Fees	264	1,075	923	18,405	100	-	-	100
Licenses/Registrations	60	60	120	214	200	-	-	200
Purch Svcs	216	-	-	250	250	-	-	250
Tech Services	219,102	267,643	27,330	51,400	145,000	-	-	145,000
Office Equipment Maintenance	308	12,307	3,336	8,500	8,250	-	-	8,250
P/S Accident Repairs Trucks/Wreckers	2,978	-	-	16,500	4,000	-	-	4,000
Copier Rental	8,440	9,846	9,574	14,000	14,000	-	-	14,000
Other Purchased Services	6,899	4,037	1,820	7,124	6,750	-	-	6,750
Online Subscriptions	18,554	71,363	78,910	34,572	70,000	-	-	70,000
Communications-Postage	-	-	-	400	500	-	-	500
Travel - Transportation Supervisor	604	2,783	592	3,000	3,000	-	-	3,000
Other P/S	-	-	-	-	12,000	-	-	12,000
Temporary Help Contract Svcs	-	-	-	8,500	8,500	-	-	8,500
Office & Training Supplies	20,431	15,872	24,740	33,948	2,500	-	8,960	11,460
Parts Trucks and Wreckers	15,977	29,011	25,668	63,463	2,000	-	-	2,000
Supplies Shop	12,320	12,095	7,519	2,011	14,000	-	-	14,000
Supplies Small Tools	-	-	-	11,500	11,500	-	-	11,500
Supplies Shop (Trucks/Wreckers) Tires	-	1,654	610	6,000	7,000	-	-	7,000
Supplies Radio Repair	1,673	4,029	3,022	12,000	12,000	-	-	12,000
Supplies Radio Purchases	-	635	108	141,980	130,000	-	-	130,000
Supplies -Lubes, Bulk Oil	17,277	17,102	12,292	22,100	15,000	-	-	15,000
Supplies Training Expense	-	-	-	4,965	4,800	-	-	4,800
Supplies First Aid	843	868	245	1,200	1,400	-	-	1,400
Supplies Bus Washing	23,327	-	127	45,000	45,000	-	-	45,000
Tech Supplies-Admin	245	3,851	8,670	4,500	5,200	-	-	5,200
Office Equipment	-	13,365	-	6,200	8,200	-	-	8,200
Shop Equipment	-	-	-	17,000	16,000	-	-	16,000
Trucks/Trailers/Vehicles	87,751	74,310	91,947	45,700	110,000	-	-	110,000

**CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027**

2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISIED BUDGET #1
GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	REVISIED #3 APPROVED BUDGET	ORIGINAL APPROVED BUDGET			
Tech Software	-	193,602	197,700	35,000	-	-	35,000
Miscellaneous Expenses-Radio Upgrade	-	50	379,970	38,500	-	-	38,500
Regular Transportation - Vehicle Op							
Salary - Bus Drivers Regular Education	5,785,902	6,418,056	6,619,184	6,409,791	-	-	4,099,791
Salary - Substitute Drivers Regular	319,098	329,555	336,346	340,000	-	-	340,000
Salary-Aides Regular Buses	212,037	394,961	367,004	300,000	-	-	300,000
Regular Transportation - Vehicles Svcs							
Salary - Mechanics	303,294	412,751	423,170	268,960	-	-	268,960
Reg Trans Licenses/Registrations	-	-	1,200	1,200	-	-	1,200
Reg Trans Tire Repair	9,918	9,295	7,221	10,000	-	-	10,000
Reg Trans C/S Gen Maint Repairs	228,515	112,296	140,402	175,000	-	-	175,000
Reg Trans C/S Accident Repairs	6,630	11,427	27,246	140,000	-	-	140,000
Bus GPS Service	-	-	-	175,000	-	-	175,000
Rental of Equipment	347,985	31,920	2,565	25,000	-	-	25,000
Communications-Postage	365	367	133	300	-	-	250
Supplies Parts Regular Buses	803,170	565,069	428,050	571,052	-	-	575,000
Supplies Bus Cameras	-	300,013	85,000	85,000	-	-	17,500
Supplies Tires/Tube	92,109	110,079	72,134	90,000	-	-	90,000
Supplies Radio Repair	30,186	108,814	30,913	30,000	-	-	30,000
Supplies Radio Purchases	3,595	1,233	142,602	77,500	-	-	90,000
Supplies Lubricants Bulk Oil	16,300	12,676	1,077	26,500	-	-	26,500
Bus GPS Supplies	1,662,616	1,326,862	1,247,587	1,514,923	-	-	4,000
Replacement Buses-Regular	4,241,106	2,581,295	685,100	2,944,866	-	-	1,750,000
Miscellaneous Expenses	6,729	8,061	-	7,500	-	-	7,500
Special Needs Transportation - Vehicle Operation							
Salary - Bus Drivers Special Education	1,063,447	1,094,686	899,269	561,907	-	-	561,907
Salary - Substitute Drivers Special Education	58,457	28,157	26,768	75,000	-	-	75,000
Special Needs Transportation - Monitoring Svcs							
Salary - Aides Special Education Buses	1,700,889	1,872,825	1,970,055	2,226,084	-	-	1,560,321
Salary - Substitute Aides Special Education Buses	61,640	80,700	28,932	55,000	-	-	55,000
Special Needs Transportation - Vehicle Svcs							
Special Ed Licenses/Registrations	-	-	1,000	1,000	-	-	1,000
Special Ed Tire Repair	4,074	2,591	2,398	4,000	-	-	6,000
Sp Ed C/S Gen Maint Repairs	73,117	51,181	70,906	61,253	-	-	65,000
Sp Ed C/S Accident Repairs	502	1,941	-	2,000	-	-	25,000
Rental Vehicles	55,955	91,295	4,940	2,305	-	-	2,700
Supplies Parts Special Education Buses	137,868	131,464	126,633	145,771	-	-	25,000
Supplies Limestone - Bus Turnarounds Sp Ed	-	-	2,000	2,500	-	-	2,500
Supplies Sp Ed - Bus Cameras	-	-	2,500	15,000	-	-	15,000

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISED BUDGET #1
Description								
Supplies Sp Ed - Tires and Tubes	19,183	20,251	14,599	25,000	25,000	-	-	25,000
Supplies Sp Ed - Radio Repair	285	17,755	19,718	12,020	4,200	-	-	4,200
Supplies Sp Ed - Radio Purchases	178	-	-	-	9,750	-	-	9,750
Supplies Lubes - Special Education Transportation	-	-	-	15,000	13,500	-	-	13,500
Supplies Fuel - SpEd Transportation	21,063	229,386	216,747	360,000	275,000	-	-	275,000
Replacement Buses-Special Education	-	-	556,431	3,106,695	1,735,000	-	1,604,759	3,339,759
Personnel Services								
Dues and Membership Fees			2,388	695	1,200	-	-	1,200
Medical Exams	13,398	30,375	64,241	140,000	60,000	-	-	60,000
Drug Testing	28,405	22,679	30,127	12,500	42,000	-	-	42,000
Debt Service								
Total Transportation	\$ 18,657,265	\$ 18,012,858	\$ 16,682,222	\$ 22,324,935	\$ 16,771,913	\$ -	\$ 2,650,227	\$ 19,422,140
Maintenance				\$ -				
Other Pupil Support Services				\$ -				
Administrative Services				\$ -				
Travel - Assoc Superintendent	\$ -	\$ -	\$ -	1,000	1,000	-	-	1,000
Dues and Membership Fees	1,465	1,899	2,116	1,200	1,200	-	-	1,200
School Admin				-				
Distributiong Svcs				-				
Supervision Services				-				
Salary - Clerical	111,703	126,835	124,881	135,265	111,799	-	-	111,799
Salary - Maintenance Planner	102,132	104,477	104,637	98,543	98,543	-	-	98,543
Operation and Maintenance of Buildings				-				
Salary - Custodians	6,653,695	7,035,999	7,104,087	7,895,639	5,639,676	(38,450)	-	5,601,226
Salary - Maintenance Employees	1,987,179	2,001,933	2,174,585	1,936,305	1,554,943	-	-	1,554,943
Engineering/Architect Fees	-	6,366	48,502	106,460	106,460	-	31,016	137,476
ADA Compliance	-	47,600	26,400	75,000	75,000	-	-	75,000
Cont Services Trash Collection/Disposal Services	596,179	615,893	538,912	300,000	300,000	-	90,847	390,847
C/S Maintenance	82,512	93,140	92,383	79,230	100,000	-	-	100,000
Uniform and Water Services	28,991	38,477	33,021	54,150	50,000	-	-	50,000
Contracted Services-Repair/Upkeep of Equipment	84,994	43,814	25,857	95,000	95,000	-	-	95,000
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	10,000	166,750	166,750	-	-	166,750
Cont Services Air Conditioning	3,491,553	4,399,261	5,239,000	5,100,000	5,000,000	-	208,407	5,208,407
Cont Services Elevator Repair	78,599	183,609	185,310	135,000	185,000	-	-	185,000
Cont Services Pest Control	183,775	372,937	292,536	150,000	300,000	-	-	300,000
Repair & Upkeep-Moving Buildings	-	16,450	43,258	300,000	50,000	-	-	50,000
P/S Painting	78,813	133,210	282,308	157,000	157,000	-	-	157,000
P/S Plumbing	1,763,870	2,149,977	2,056,708	1,950,000	1,700,000	-	-	1,700,000
P/S Roofing	77,528	264,013	271,367	300,000	300,000	-	-	300,000
C/S R/U Stadiums	19,584	13,450	186,937	-	15,000	-	-	15,000
P/S Windows and Glass	72,686	58,981	70,290	30,000	40,000	-	-	40,000

CALCASIEU PARISH SCHOOL BOARD

GENERAL FUND

DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

2026-2027	2023-2024	2024-2025	2025-2026	2026-2027	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	PROPOSED REVISED BUDGET #1
2022-2023	2023-2024	2024-2025	2025-2026	2026-2027			
GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	GENERAL FUND ACTUAL	REVISD #3 APPROVED	ORIGINAL APPROVED			
P/S Cabinets and Shelves	80,407	155,178	240,850	52,164	75,000	-	5,000
P/S Doors and Hardware	805,666	1,028,559	1,225,649	1,140,000	1,200,000	-	75,000
P/S Electrical	631,635	1,441,448	2,427,369	1,511,378	1,200,000	-	1,226,604
P/S General Repairs	45,807	13,261	670	40,000	40,000	-	40,000
P/S Heaters and Boiler Repair	2,413	2,680	9,000	9,000	9,000	-	9,000
P/S Waste Water	34,085	55,360	62,209	29,700	50,000	-	50,000
P/S Appliance Repair	345,219	342,641	305,319	231,427	300,000	-	300,000
P/S A/C Large Units	836,419	2,442,154	316,293	274,000	274,000	-	274,000
P/S Wiring	4,318	12,046	11,444	76,500	76,500	-	76,500
P/S Lunchroom R/M	460,464	378,465	442,412	215,564	400,000	-	200,000
P/S JCI outside of Contract	949	400	1,036	-	1,000	100,000	100,000
P/S Rental of Copier							
P/S Rental of A/C Equipment	100	100	1,143,167	485,000	100,000	-	100,000
P/S Other Bond	100	100	100	-	100	-	100
P/S Communication Online Subscriptions	33,260	34,923	31,431	9,000	30,000	-	30,000
P/S Communications-Postage	32	62	67	500	500	-	500
Travel	237	-	945	-	1,000	-	1,000
P/S Temp Help	32,477	10,076	22,022	61,000	10,000	38,450	1,000
Supplies Office	12,075	25,402	18,475	14,942	14,942	-	48,450
Supplies Tools	63,451	49,213	35,137	40,000	40,000	-	40,000
Supplies Janitorial	1,106,175	1,217,503	1,054,067	616,152	700,000	-	700,000
Supplies Summer Janitorial	22,183	29,755	29,850	20,000	20,000	-	20,000
Supplies Facilities Maintenance	6,790	8,858	3,744	12,000	12,000	-	20,000
Supplies for Repair & Upkeep-Paint	42,175	27,691	21,327	30,000	30,000	-	12,000
Supplies for Repair & Upkeep-Plumbing	69,476	74,161	88,024	120,000	120,000	-	30,000
Supplies for Repair & Upkeep-Roofs	7,259	2,347	4,716	2,000	2,000	-	120,000
Supplies for Repair & Upkeep-Stadiums/Tracks	4,023	8,457	265	15,000	15,000	-	2,000
Supplies for Repair & Upkeep-Windows & Glass	6,179	4,271	1,782	5,000	5,000	-	15,000
Supplies for Repair & Upkeep-Cabinets & Shelving	1,228	366	328	7,500	7,500	-	5,000
Supplies for Repair & Upkeep-Doors & Hardware	214,221	217,504	228,295	102,000	200,000	-	7,500
Supplies for Repair & Upkeep-Electrical Work	299,992	333,098	361,859	330,000	300,000	-	200,000
Supplies for Repair & Upkeep-General Supplies for Repairs	254,600	187,510	200,922	120,598	300,000	-	300,000
Supplies for Repair Clocks, PA's & Radios	3,516	27,222	72	8,000	8,000	-	300,000
Supplies Parts for Maintenance Equipment	79,712	53,174	51,787	35,000	50,000	-	8,000
Supplies for Repair Heating & Boilers	643	2,309	40	2,000	2,000	-	50,000
Supplies for Repair & Upkeep-Waste Water Systems	40,133	44,114	41,844	45,000	45,000	-	2,000
Supplies for Repair Appliances/Electronics	17,262	7,722	21,995	10,000	10,000	-	45,000
Supplies for Repair A/C Large Units	37	406	15,033	10,000	10,000	-	10,000
Supplies for Repair/Replace A/C Window Units	345,751	299,723	300,561	200,000	250,000	-	10,000
Supplies Wiring	1,570	-	-	10,000	10,000	-	250,000
Supplies Grounds			8,191	10,000	10,000	-	10,000
Supplies Lunchroom Maintenance	-	942	254	5,000	5,000	-	10,000

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISED BUDGET #1
Description								
Supplies Maint Vehicle	-	-	-	13,500	13,500	-	-	13,500
Desks/Furniture							39,500	39,500
Supplies Maint Software	24,509	27,848	38,435	16,000	30,000	-	-	30,000
School Maintenance Equipment	151,756	-	-	13,000	13,000	-	-	13,000
Equipment Stadiums	-	-	-	22,500	17,000	-	-	17,000
Equipment/Maintenance	-	186,240	90,493	15,000	-	-	10,048	10,048
Dues and Fees	-	366	498	1,350	1,500	-	-	1,500
<i>Care and Upkeep of Grounds</i>				-		-	-	-
Grounds Upkeep Services-Lawn Care	330,785	205,644	17,425	121,199	121,199	-	-	121,199
P/S Grounds Upkeep- Fencing	130,262	255,774	156,768	49,500	150,000	-	-	150,000
R/M Grounds Services Other	427,743	734,063	440,867	370,180	450,000	-	-	450,000
Supplies for Upkeep of Grounds-Fencing	7,689	5,194	5,379	5,086	5,000	-	-	5,000
Supplies for Upkeep of Grounds-Shell/Limestone	143,563	85,580	120,530	245,000	250,000	-	-	250,000
Supplies for Upkeep of Grounds - Sitework	116,542	42,105	22,607	36,731	35,000	-	2,290	37,290
Equipment	-	65,633	9,199	150,000	250,000	-	-	250,000
<i>Care and Upkeep of Equipment</i>				-		-	-	-
Rental of Maint Copier	5,222	299	-	3,000	3,000	-	-	3,000
Rental of Maintenance Equipment	12,960	6,881	-	4,500	5,000	-	-	5,000
<i>Vehicle Operation and Maintenance</i>				-		-	-	-
Rental of Equipment & Vehicles	-	-	85,700	102,324	245,000	-	-	245,000
Vehicle Fuel	269,153	273,211	248,338	255,000	130,000	-	-	130,000
Equipment - Vehicles	225,472	73,749	7,250	160,000	250,000	-	-	250,000
<i>Safety Services</i>				-		-	-	-
Cont Services Fire Extinguishers	100,659	73,090	68,931	75,000	75,000	-	-	75,000
P/S Fire Alarms	269,502	369,495	419,113	202,686	420,000	-	-	420,000
P/S Inspections Pipeline/Boilers	1,179	-	-	1,000	1,000	-	-	1,000
P/S Fire Marshall	128,334	130,323	137,984	100,000	185,000	-	4,158	189,158
Crossing Guards	476,320	484,194	547,786	550,000	450,000	-	-	450,000
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
<i>Security Services</i>				-		-	-	-
Contracted Security	82,658	84,201	90,916	-	90,916	-	-	90,916
Security	6,422	1,870	-	10,000	10,000	-	-	10,000
C/S Monitor Security Systems	164,416	193,961	167,013	227,585	227,585	-	-	227,585
Supplies Security System	13,536	25,896	84,426	16,000	16,000	-	-	16,000
Tech Supplies Security System	-	2,730	19,860	7,000	7,000	-	-	7,000
Security Equipment	-	-	-	50,000	72,000	-	-	72,000
<i>Transportation Admin</i>				-		-	-	-
<i>Admin Tech Svcs</i>				-		-	-	-
<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

DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1

Water	\$	288,714	\$	384,752	378,672	425,000	425,000	-	425,000
Sewage		212,833	294,689	304,166	450,000	350,000	-	-	350,000

CALCASIEU PARISH SCHOOL BOARD
GENERAL FUND
DETAIL OF EXPENDITURE FOR PROPOSED BUDGET REVISION #1
FOR YEAR ENDING JUNE 30, 2027

Description	2022-2023 GENERAL FUND ACTUAL	2023-2024 GENERAL FUND ACTUAL	2024-2025 GENERAL FUND ACTUAL	2025-2026 REVISED #3 APPROVED BUDGET	2026-2027 ORIGINAL APPROVED BUDGET	TRANSFERS AND ADJUSTMENTS	ROLLED ENCUMBRANCES	2026-2027 PROPOSED REVISED BUDGET #1
Utilities - Cable Expenses	2,452	3,590	4,750	3,000	3,000	-	-	3,000
Telephone Charges	191,200	173,703	162,164	175,000	175,000	-	-	175,000
Supplies Natural Gas	510,963	525,785	546,523	785,000	550,000	-	-	550,000
Supplies Electricity	10,271,947	8,988,997	9,473,845	10,500,000	10,500,000	-	-	10,500,000
Debt Service								
Total Utilities	\$ 11,478,109	\$ 10,371,517	\$ 10,870,120	\$ 12,338,000	\$ 12,003,000	\$ -	\$ -	\$ 12,003,000
Employee Benefits								
PIPS Salaries Grant Employees/Compass Retirees	\$ 74,675	\$ 2,171	\$ -	\$ 15,000	\$ 15,000	-	-	15,000
Salary - Sabbatical Leave	1,639,184	1,089,157	1,045,658	1,674,570	1,400,000	-	-	1,400,000
Employee Insurance Plans	20,429,945	20,822,383	21,951,465	25,500,000	27,000,000	-	-	27,000,000
Medicare Taxation	2,857,515	3,038,292	3,100,110	3,410,631	2,800,000	-	-	2,800,000
Teachers Retirement System	46,213,407	47,450,530	42,749,947	46,893,751	40,800,000	-	-	40,800,000
Optional Retirement System	138,878	179,830	134,907	175,000	150,000	-	-	150,000
School Employees Retirement	4,710,057	4,989,738	4,864,934	3,858,974	3,120,000	-	-	3,120,000
Other Retirement	7,209	9,003	7,572	6,000	6,000	-	-	6,000
LA State Employees Retirement	59,410	90,161	74,097	115,000	75,000	-	-	75,000
Educational Reimbursement	5,124	2,970	139,758	50,000	50,000	-	-	50,000
Unemployment Compensation	21,527	24,557	12,233	50,000	40,000	-	-	40,000
Retiree Health/Life Insurance	9,028,248	9,248,337	9,858,313	11,500,000	12,250,000	-	-	12,250,000
Sick Leave Pay	407,181	529,412	526,978	650,000	600,000	-	-	600,000
Severance Pay	202,349	108,826	189,516	250,000	200,000	-	-	200,000
Workers' Compensation Benefit Payments	9,553	135,665	17,860	40,000	40,000	-	-	40,000
Total Employee Benefits	\$ 85,804,262	\$ 87,721,031	\$ 84,673,348	\$ 94,188,926	\$ 88,546,000	\$ -	\$ -	\$ 88,546,000
School Lunch Support	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	-	-	1,200,000
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 Salaries/Suppl. McNeese Mentors/Grants	76,846	751,189	1,064,263	1,001,700	900,000	-	-	900,000
School Lunch 1/2cent S/T portion	411,402	429,505	437,262	-	-	-	-	-
SUPPLIES BAND/ORCHESTRA							4,392	4,392
State Appropriation:SUPPLIES PHYS ED/AT				185,000		-	133,195	133,195
State Appropriation:EQUIP PHYSICAL EDUC				65,000		-	15,794	15,794
Total Other Misc Grants	\$ 488,248	\$ 1,180,694	\$ 1,501,525	\$ 1,251,700	\$ 900,000	\$ -	\$ 153,381	\$ 1,053,381
Other Uses								
Interfund Transactions								
Transfers out	\$ 94,244	\$ 5,184,087	\$ 2,947,620	\$ 600,000	\$ 500,000	-	-	500,000
Local Revenue Transfers Out	20,275,753	19,531,005	21,803,795	21,450,923	24,879,090	-	-	24,879,090
Total Other Uses	\$ 20,369,997	\$ 24,715,092	\$ 24,751,415	\$ 33,564,522	\$ 25,379,090	\$ -	\$ -	\$ 25,379,090
				\$ -		-	-	-
Grand Total Expenditures	\$ 375,754,836	\$ 405,744,469	\$ 410,356,915	\$ 447,125,549	\$ 403,392,686	\$ 1,100,441	\$ 4,343,261	\$ 408,836,387

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

To: Mr. Tony O'Banion, Fiscal Mgmt. Committee
 Dr. Jason VanMetre, Superintendent

From: Wayne Foster, Director of Internal Auditing



Date: September 22, 2026

Subject: School Audit Reports

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

<u>Schools</u>	<u>Audit Scope</u>
Barbe High School	January 1, 2023 -- May 31, 2025
Vinton High School	June 1, 2023 -- May 31, 2025
Iowa High School	June 1, 2023 -- May 31, 2025
Starks High School	June 1, 2020 -- May 31, 2025
Dequincy Middle School	June 1, 2025 -- December 31, 2025
Oak Park Middle School	January 1, 2022 -- December 31, 2025
WW Lewis Middle School	June 1, 2021 -- December 31, 2025
Dolby Elementary School	January 1, 2022 -- December 31, 2025
TH Watkins Elementary School	June 1, 2021 -- December 31, 2025
College Oaks Elementary School	January 1, 2022 -- December 31, 2025
Pearl Watson Elementary School	June 1, 2021 -- May 31, 2026

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

BARBE HIGH SCHOOL

Summary of Cash Receipts, Disbursements and Activity Fund 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	\$108,594.71	\$127,688.69	\$173,255.59	\$7,061.38	\$70,089.19
Instructional	\$261,786.15	\$290,205.34	\$354,107.32	\$24,944.92	\$222,829.09
Athletics	\$450,957.93	\$608,105.81	\$911,681.40	\$333,060.42	\$480,442.76
Fundraisers	\$409.30	\$804,059.80	\$283,370.70	(\$488,025.68)	\$33,072.72
Boosters	\$6,662.98	\$24,165.78	\$26,903.95	(\$897.00)	\$3,027.81
School Activities	\$147,880.68	\$584,987.25	\$718,610.04	\$124,081.22	\$138,339.11
Grants	\$296.07	\$0.00	\$0.00	\$0.00	\$296.07
Others	\$12,243.13	\$4,156.86	\$10,099.27	(\$225.26)	\$6,075.46
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$988,830.95	\$2,443,369.53	\$2,478,028.27	\$0.00	\$954,172.21

Exhibit B

BARBE HIGH SCHOOL

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

For the Fiscal Year Beginning June 1, 2023 and Ending May 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$115,732.33	\$126,111.40	\$124,591.40	(\$8,657.62)	\$108,594.71
Instructional	\$217,182.49	\$289,080.43	\$278,151.39	\$33,674.62	\$261,786.15
Athletics	\$646,187.08	\$818,530.55	\$1,341,485.18	\$327,725.48	\$450,957.93
Fundraisers	\$64,329.86	\$713,251.28	\$270,086.10	(\$507,085.74)	\$409.30
Boosters	\$2,584.50	\$17,140.84	\$12,822.36	(\$240.00)	\$6,662.98
School Activities	\$115,069.37	\$296,760.57	\$421,296.52	\$157,347.26	\$147,880.68
Grants	\$296.07	\$2,640.00	\$0.00	(\$2,640.00)	\$296.07
Others	\$14,350.33	\$3,193.75	\$5,176.95	(\$124.00)	\$12,243.13
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$1,175,732.03	\$2,266,708.82	\$2,453,609.90	\$0.00	\$988,830.95

Exhibit C

BARBE HIGH SCHOOL

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

For the Fiscal Year Beginning June 1, 2022 and Ending May 31, 2023

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

Exhibit A
Vinton High School
Summary of Cash Receipts, Disbursements and Transfers - All Funds
For the Period 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	\$67,960.96	\$54,853.70	\$(101,307.85)	(\$4,558.56)	\$16,948.25
Instructional	\$39,552.89	\$11,728.79	\$(26,962.83)	\$8,552.72	\$32,871.57
Athletics	\$45,798.49	\$97,365.09	\$(164,869.49)	\$43,553.18	\$21,847.27
Fundraisers	\$5,011.80	\$79,863.49	\$(45,665.08)	(\$39,210.21)	\$0.00
Boosters	\$20,166.06	\$0.00	\$(0.00)	(\$20,000.00)	\$166.06
School Activites	\$9,570.63	\$41,819.28	\$(52,904.45)	\$11,662.87	\$10,148.33
Other	\$5,127.38	\$1,604.27	\$(666.26)	\$0.00	\$6,065.39
Investments	\$35,500.42	\$42,651.32	\$(233.06)	\$0.00	\$77,918.68
Totals	\$228,688.63	\$329,885.94	\$392,609.02	(\$0.00)	\$165,965.55

Exhibit B
Vinton 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 Acct	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Administrative	\$61,197.32	\$58,112.76	\$(50,998.47)	(\$350.65)	\$67,960.96
Instructional	\$33,255.75	\$13,309.90	\$(11,189.75)	\$4,176.99	\$39,552.89
Athletics	\$65,547.63	\$82,068.43	\$(138,206.84)	\$36,389.27	\$45,798.49
Fundraisers	\$3,177.48	\$105,337.79	\$(42,356.93)	(\$61,146.54)	\$5,011.80
Boosters	\$20,166.06	\$0.00	\$(0.00)	\$0.00	\$20,166.06
School Activites	\$17,332.15	\$36,830.62	\$(65,523.07)	\$20,930.93	\$9,570.63
Grants	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Other	\$4,577.76	\$1,398.64	\$(849.02)	\$0.00	\$5,127.38
Investments	\$33,663.92	\$1,836.50	\$(0.00)	\$0.00	\$35,500.42
Total	\$238,918.07	\$298,894.64	\$309,124.08	(\$0.00)	\$228,688.63

Exhibit A

Iowa High School

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

For the Fiscal Year Beginning June 1, 2024 and Ending May 31, 2025

Accounts	Beginning Balance	Receipts	Disbursements	Activity Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$108,155.49	\$31,712.88	\$27,242.01	\$4,754.62	\$117,380.98
Instructional	\$46,668.55	\$63,255.41	\$72,505.92	\$11,730.88	\$49,148.92
Athletics	\$130,781.84	\$343,598.39	\$374,135.68	\$85,255.55	\$185,500.10
Fundraisers	\$6,910.03	\$260,735.47	\$133,161.66	(\$132,558.81)	\$1,925.03
Boosters	\$16,362.91	\$0.00	\$5,823.12	\$3,424.00	\$13,963.79
School Activities	\$20,194.17	\$141,131.28	\$107,088.25	\$27,393.76	\$81,630.96
Grants	\$624.28	\$0.00	\$147.08	\$0.00	\$477.20
Investments	\$2,780.04	\$127.89	\$800.48	\$0.00	\$2,107.45
Totals	\$332,477.31	\$840,561.32	\$720,904.20	\$0.00	\$452,134.43

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

Accounts	Beginning Balance	Receipts	Disbursements	Activity Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$62,591.35	\$25,334.32	\$14,407.50	\$34,637.32	\$108,155.49
Instructional	\$48,302.16	\$65,323.71	\$93,826.83	\$26,869.51	\$46,668.55
Athletics	\$147,364.71	\$322,847.12	\$426,257.48	\$86,827.49	\$130,781.84
Fundraisers	\$0.03	\$272,975.50	\$139,178.57	(\$126,886.93)	\$6,910.03
Boosters	\$17,869.39	\$0.00	\$5,570.48	\$4,064.00	\$16,362.91
School Activities	\$45,622.65	\$38,371.13	\$38,511.22	(\$25,288.39)	\$20,194.17
Grants	\$624.28	\$0.00	\$0.00	\$0.00	\$624.28
Others	\$2,479.88	\$523.16	\$0.00	(\$223.00)	\$2,780.04
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$324,854.45	\$725,374.94	\$717,752.08	\$0.00	\$332,477.31

Exhibit A

STARKS HIGH SCHOOL

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

For the Fiscal Year Beginning June 1, 2025 and Ending December 31, 2025

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$368.94	\$11,118.95	\$5,851.72	\$771.00	\$6,407.17
Instructional	\$20,296.30	\$11,332.90	\$8,594.30	(\$30.00)	\$23,004.90
Athletics	\$24,132.51	\$21,716.38	\$30,532.22	\$0.00	\$15,316.67
Fundraisers	\$20.00	\$64,772.68	\$32,924.05	\$0.00	\$31,868.63
Boosters	\$14,642.41	\$1,143.25	\$6,360.28	(\$541.00)	\$8,884.38
School Activites	\$35,829.55	\$4,041.06	\$7,203.25	(\$200.00)	\$32,467.36
Grants	\$293.00	\$0.00	\$0.00	\$0.00	\$293.00
Others	\$441.49	\$202.78	\$43.17	\$0.00	\$601.10
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$96,024.20	\$114,328.00	\$91,508.99	\$0.00	\$118,843.21

Exhibit B

STARKS HIGH SCHOOL

Summary of Cash Receipts, Disbursements and Activity Fund 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	\$468.92	\$12,927.90	\$12,762.88	(\$265.00)	\$368.94
Instructional	\$18,426.62	\$23,374.65	\$26,072.57	\$4,567.60	\$20,296.30
Athletics	\$28,143.17	\$46,757.63	\$69,122.70	\$18,354.41	\$24,132.51
Fundraisers	\$0.00	\$80,851.99	\$45,316.00	(\$35,515.99)	\$20.00
Boosters	\$18,784.25	\$5,000.00	\$9,141.84	\$0.00	\$14,642.41
School Activities	\$31,868.02	\$19,021.97	\$27,919.42	\$12,858.98	\$35,829.55
Grants	\$293.00	\$0.00	\$0.00	\$0.00	\$293.00
Others	\$255.17	\$344.46	\$158.14	\$0.00	\$441.49
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$98,239.15	\$188,278.60	\$190,493.55	\$0.00	\$96,024.20

Exhibit C

STARKS HIGH SCHOOL

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

For the Fiscal Year Beginning June 1, 2023 and Ending May 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	(\$304.07)	\$17,400.07	\$15,761.98	(\$865.10)	\$468.92
Instructional	\$23,129.34	\$17,841.51	\$26,477.23	\$3,933.00	\$18,426.62
Athletics	\$31,758.37	\$35,512.60	\$54,627.41	\$15,499.61	\$28,143.17
Fundraisers	(\$458.00)	\$77,658.24	\$44,503.65	(\$32,696.59)	\$0.00
Boosters	\$13,460.65	\$30,000.00	\$24,676.40	\$0.00	\$18,784.25
School Activities	\$21,146.11	\$22,017.87	\$25,425.04	\$14,129.08	\$31,868.02
Grants	\$529.00	\$0.00	\$236.00	\$0.00	\$293.00
Others	\$326.94	\$279.97	\$351.74	\$0.00	\$255.17
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Totals	\$89,588.34	\$200,710.26	\$192,059.45	\$0.00	\$98,239.15

Exhibit A

DeQuincy Middle School

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

For the Fiscal Year Beginning June 1, 2025 and Ending December 31, 2025

Accounts	Beginning Balance	Receipts	Disbursements	Activity Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$30,685.41	\$22,298.77	\$10,853.62	(\$1,465.44)	\$40,665.12
Instructional	\$16,656.85	\$12,422.25	\$12,559.08	\$376.00	\$16,896.02
Athletics	\$27,973.81	\$18,199.97	\$19,731.20	\$0.00	\$26,442.58
Fundraisers	\$15,285.30	\$20,071.00	\$12,829.83	\$1,465.44	\$23,991.91
Boosters	\$2,011.49	\$525.00	\$1,440.00	\$0.00	\$1,096.49
School Activities	\$22,083.08	\$2,921.00	\$15,878.49	(\$376.00)	\$8,749.59
Grants	\$197.23	\$0.00	\$0.00	\$0.00	\$197.23
Other	\$3,098.59	\$366.80	\$123.78	\$0.00	\$3,341.61
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total s	\$117,991.76	\$76,804.79	\$73,416.00	(\$0.00)	\$121,380.55

Exhibit B

DeQuincy Middle School

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

For the Fiscal Year Beginning June 1, 2024 and Ending May 31, 2025

Accounts	Beginning Balance	Receipts	Disbursements	Activity Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$30,290.03	\$16,167.42	\$20,107.45	\$4,335.41	\$30,685.41
Instructional	\$24,211.93	\$12,695.10	\$16,699.31	(\$3,550.87)	\$16,656.85
Athletics	\$17,061.98	\$21,965.55	\$11,793.72	\$740.00	\$27,973.81
Fundraisers	\$7,235.82	\$27,703.94	\$16,021.06	(\$3,633.40)	\$15,285.30
Boosters	\$1,111.25	\$17,025.30	\$16,125.06	\$0.00	\$2,011.49
School Activities	\$22,146.00	\$37,690.32	\$39,862.10	\$2,108.86	\$22,083.08
Grants	\$540.09	\$0.00	\$342.86	\$0.00	\$197.23
Other	\$2,357.97	\$1,098.31	\$357.69	\$0.00	\$3,098.59
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$104,955.07	\$134,345.94	\$121,309.25	(\$0.00)	\$117,991.76

Exhibit C

DeQuincy Middle School

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

For the Fiscal Year Beginning June 1, 2023 and Ending May 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Activity Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$23,203.00	\$15,974.17	\$19,269.05	\$10,381.91	\$30,290.03
Instructional	\$26,755.62	\$8,103.55	\$10,715.84	\$68.60	\$24,211.93
Athletics	\$15,283.22	\$19,693.25	\$17,914.49	\$0.00	\$17,061.98
Fundraisers	\$6,687.71	\$29,395.50	\$16,839.02	(\$12,008.37)	\$7,235.82
Boosters	\$1,537.52	\$26,750.00	\$27,334.37	\$158.10	\$1,111.25
School Activities	\$20,398.97	\$29,117.68	\$28,770.41	\$1,399.76	\$22,146.00
Grants	\$1,258.56	\$1,400.00	\$2,118.47	\$0.00	\$540.09
Other	\$2,291.26	\$1,308.91	\$1,242.20	\$0.00	\$2,357.97
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$97,415.86</u>	<u>\$131,743.06</u>	<u>\$124,203.85</u>	<u>(\$0.00)</u>	<u>\$104,955.07</u>

Exhibit A
Oak Park Middle School
Summary of Cash Receipts, Disbursements and Transfers - All Funds
For Fiscal Year Beginning June 1, 2025, and Ending December 31, 2025

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$16,638.56	\$13,977.88	\$(10,806.02)	\$2,791.96	\$22,602.38
Instructional	\$46,658.70	\$40,205.00	\$(21,410.68)	\$862.73	\$66,315.75
Athletics	\$32,537.12	\$14,167.15	\$(16,172.76)	\$13,319.17	\$43,850.68
Fundraisers	\$32,235.18	\$19,897.68	\$(10,125.78)	(\$21,006.15)	\$21,000.93
Boosters	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
School Activities	\$24,589.07	\$17,045.00	\$(20,170.03)	\$4,032.29	\$25,496.33
Grants	\$10,655.09	\$0.00	\$(5,900.00)	\$0.00	\$4,755.09
Other	\$1,904.94	\$338.68	\$(0.00)	\$0.00	\$2,243.62
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Totals	\$165,218.66	\$105,631.39	\$84,585.27	\$0.00	\$186,264.78

Exhibit B
Oak Park Middle School
Summary of Cash Receipts, Disbursements and Transfers - All Funds
For Fiscal Year Beginning June 1, 2024, and Ending May 31, 2025

	Balance	Receipts	Disbursements	Transfers	Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$15,784.33	\$18,553.46	\$(18,299.19)	\$599.96	\$16,638.56
Instructional	\$57,179.88	\$23,171.55	\$(35,307.62)	\$1,614.89	\$46,658.70
Athletics	\$25,958.48	\$25,865.55	\$(24,079.78)	\$4,792.87	\$32,537.12
Fundraisers	\$28,008.99	\$50,502.81	\$(32,349.37)	(\$13,927.25)	\$32,235.18
Boosters	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
School Activities	\$36,052.41	\$51,730.54	\$(70,113.41)	\$6,919.53	\$24,589.07
Grants	\$655.09	\$10,000.00	\$(0.00)	\$0.00	\$10,655.09
Others	\$1,665.29	\$1,429.32	\$(1,189.67)	\$0.00	\$1,904.94
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Totals	\$165,304.47	\$181,253.23	\$181,339.04	\$0.00	\$165,218.66

Exhibit C
Oak Park 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	\$17,214.90	\$22,308.66	\$(15,841.48)	\$(7,897.75)	\$15,784.33
Instructional	\$57,339.94	\$15,459.90	\$(25,072.76)	\$9,452.80	\$57,179.88
Athletics	\$23,548.34	\$20,974.48	\$(19,248.62)	\$684.28	\$25,958.48
Fundraisers	\$12,390.10	\$42,318.61	\$(23,509.14)	\$(3,190.58)	\$28,008.99
Boosters	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
School Activities	\$18,109.87	\$33,898.05	\$(16,906.76)	\$951.25	\$36,052.41
Grants	\$520.20	\$134.89	\$(0.00)	\$0.00	\$655.09
Others	\$1,290.44	\$903.56	\$(528.71)	\$0.00	\$1,665.29
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$130,413.79	\$135,998.15	\$101,107.47	\$0.00	\$165,304.47

Exhibit D
Oak Park 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	\$17,194.20	\$6,967.33	\$(11,646.66)	\$4,700.03	\$17,214.90
Instructional	\$57,080.59	\$16,475.00	\$(19,692.43)	\$3,476.78	\$57,339.94
Athletics	\$9,816.83	\$22,593.54	\$(28,759.23)	\$19,897.20	\$23,548.34
Fundraisers	\$29,705.25	\$44,144.16	\$(30,286.81)	(\$31,172.50)	\$12,390.10
Boosters	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
School Activities	\$21,844.42	\$20,825.50	\$(27,658.54)	\$3,098.49	\$18,109.87
Grants	\$655.09	\$0.00	\$(134.89)	\$0.00	\$520.20
Other	\$672.13	\$1,475.21	\$(856.90)	\$0.00	\$1,290.44
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$136,968.51	\$112,480.74	\$119,035.46	\$0.00	\$130,413.79

Exhibit E
Oak Park Middle School
Summary of Cash Receipts, Disbursements and Transfers - All Funds
For Fiscal Year Beginning June 1, 2021, and Ending May 31, 2022

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Administrative	\$24,508.63	\$7,868.16	\$(15,182.59)	\$0.00	\$17,194.20
Instructional	\$53,519.21	\$17,500.00	\$(15,934.12)	\$1,995.50	\$57,080.59
Athletics	\$7,585.35	\$17,874.85	\$(19,849.58)	\$4,206.21	\$9,816.83
Fundraisers	\$19,964.89	\$39,489.81	\$(24,697.24)	\$(5,052.21)	\$29,705.25
Boosters	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
School Activities	\$23,355.57	\$20,323.00	\$(22,684.65)	\$850.50	\$21,844.42
Grants	\$2,655.09	\$113.56	\$(113.56)	\$(2,000.00)	\$655.09
Others	\$421.05	\$1,398.88	\$(1,147.80)	\$0.00	\$672.13
Investment	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Grand Total	\$132,009.79	\$104,568.26	\$99,609.54	\$0.00	\$136,968.51

Exhibit A

WW LEWIS MIDDLE SCHOOL

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

For the Fiscal Year Beginning June 1, 2025 and Ending December 31, 2025

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$25,125.50	\$36,491.52	\$47,504.20	\$26,389.03	\$40,501.85
Instructional	\$50,762.11	\$47,870.32	\$28,346.51	\$1,180.74	\$71,466.66
Athletics	\$22,476.05	\$30,533.41	\$40,565.53	\$129.21	\$12,573.14
Fundraisers	\$8,247.11	\$67,762.00	\$27,770.39	(\$30,305.01)	\$17,933.71
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$70,267.07	\$51,536.59	\$72,756.88	\$4,715.09	\$53,761.87
Grants	\$2,811.31	\$30,210.00	\$4,242.02	\$0.00	\$28,779.29
Others	\$5,286.82	\$956.80	\$1,295.74	(\$2,109.06)	\$2,838.82
Investments					
Grand Total	\$184,975.97	\$265,360.64	\$222,481.27	\$0.00	\$227,855.34

Exhibit B

WW LEWIS MIDDLE SCHOOL

Summary of Cash Receipts, Disbursements and Activity Fund 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	\$43,704.37	\$35,010.95	\$78,103.29	\$24,513.47	\$25,125.50
Instructional	\$52,341.24	\$53,960.00	\$80,240.80	\$24,701.67	\$50,762.11
Athletics	\$25,954.26	\$31,180.30	\$72,235.47	\$37,576.96	\$22,476.05
Fundraisers	\$40,386.86	\$109,383.24	\$38,001.50	(\$103,521.49)	\$8,247.11
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$62,160.66	\$84,474.09	\$93,097.07	\$16,729.39	\$70,267.07
Grants	\$9,955.22	\$40,604.74	\$47,748.65	\$0.00	\$2,811.31
Other	\$3,200.40	\$5,071.38	\$2,984.96	\$0.00	\$5,286.82
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$237,703.01	\$359,684.70	\$412,411.74	\$0.00	\$184,975.97

Exhibit C

WW LEWIS MIDDLE 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	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$80,140.48	\$49,506.82	\$81,072.23	(\$4,870.70)	\$43,704.37
Instructional	\$41,412.34	\$46,309.50	\$53,462.70	\$18,082.10	\$52,341.24
Athletics	\$30,587.81	\$38,780.74	\$62,762.35	\$19,348.06	\$25,954.26
Fundraisers	\$37,558.16	\$107,013.50	\$64,466.47	(\$39,718.33)	\$40,386.86
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$53,386.04	\$81,881.21	\$80,265.46	\$7,158.87	\$62,160.66
Grants	\$12,789.30	\$23,312.00	\$26,146.08	\$0.00	\$9,955.22
Others	\$4,570.77	\$743.11	\$2,113.48	\$0.00	\$3,200.40
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$260,444.90	\$347,546.88	\$370,288.77	\$0.00	\$237,703.01

Exhibit D

WW LEWIS MIDDLE 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	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$94,747.16	\$39,375.55	\$55,352.23	\$1,370.00	\$80,140.48
Instructional	\$50,530.04	\$45,034.52	\$57,571.60	\$3,419.38	\$41,412.34
Athletics	\$21,640.92	\$41,894.85	\$44,733.89	\$11,785.93	\$30,587.81
Fundraisers	\$3,761.11	\$136,541.73	\$81,913.53	(\$20,831.15)	\$37,558.16
Boosters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Activities	\$40,103.49	\$97,266.36	\$88,239.65	\$4,255.84	\$53,386.04
Grants	\$0.00	\$20,000.00	\$7,210.70	\$0.00	\$12,789.30
Others	\$5,210.77	\$4,104.40	\$4,744.40	\$0.00	\$4,570.77
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$215,993.49	\$384,217.41	\$339,766.00	(\$0.00)	\$260,444.90

Exhibit E

WW LEWIS MIDDLE 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	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$66,984.17	\$28,036.47	\$57,730.30	\$57,456.82	\$94,747.16
Instructional	\$78,383.43	\$40,822.21	\$74,248.55	\$5,572.95	\$50,530.04
Athletics	\$12,597.83	\$36,809.97	\$32,925.88	\$5,159.00	\$21,640.92
Fundraisers	\$9,275.56	\$148,503.00	\$80,780.18	(\$73,237.27)	\$3,761.11
Boosters	\$500.00	\$0.00	\$0.00	(\$500.00)	\$0.00
School Activities	\$67,992.72	\$126,441.24	\$161,878.97	\$7,548.50	\$40,103.49
Grants	\$2,000.00	\$0.00	\$0.00	(\$2,000.00)	\$0.00
Others	\$5,205.62	\$3,952.37	\$3,947.22	\$0.00	\$5,210.77
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$242,939.33	\$384,565.26	\$411,511.10	\$0.00	\$215,993.49

Exhibit A
Dolby Elementary School
Summary of Cash Receipts, Disbursements and Activity Transfers - All Funds
For the Fiscal Year Beginning June 1, 2025 and Ending December 31, 2025

Accounts	Beginning Balance	Receipts	Disbursements	Activity Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$253,245.07	\$62,002.51	\$24,521.41	(\$1,711.93)	\$289,014.24
Instructional	\$11,999.88	\$11,634.00	\$8,299.45	\$6,032.55	\$21,366.98
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fundraisers	\$4,746.40	\$7,270.76	\$1,556.44	(\$4,746.40)	\$5,714.32
Boosters	\$2,689.12	\$0.00	\$0.00	\$0.00	\$2,689.12
School Activities	\$9,969.64	\$10,988.88	\$6,289.25	\$355.50	\$15,024.77
Grants	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00
Other	\$450.45	\$64.62	\$0.00	\$70.28	\$585.35
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	<u>\$283,350.56</u>	<u>\$91,960.77</u>	<u>\$40,666.55</u>	<u>\$0.00</u>	<u>\$334,644.78</u>

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

Accounts	Beginning Balance	Receipts	Disbursements	Activity Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$211,102.38	\$84,946.61	\$39,474.87	(\$3,329.05)	\$253,245.07
Instructional	\$11,336.55	\$22,006.20	\$23,766.87	\$2,424.00	\$11,999.88
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fundraisers	\$1,491.75	\$9,705.85	\$5,443.00	(\$1,008.20)	\$4,746.40
Boosters	\$2,689.12	\$0.00	\$0.00	\$0.00	\$2,689.12
School Activities	\$7,519.15	\$17,822.07	\$17,284.83	\$1,913.25	\$9,969.64
Grants	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00
Other	\$292.33	\$158.12	\$0.00	\$0.00	\$450.45
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$234,681.28	\$134,638.85	\$85,969.57	\$0.00	\$283,350.56

Exhibit C
Dolby Elementary School
Summary of Cash Receipts, Disbursements and Activity Transfers - All Funds
For the Fiscal Year Beginning June 1, 2023 and Ending May 31, 2024

Accounts	Beginning Balance	Receipts	Disbursements	Activity Transfers	Ending Balance
No activity account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aministrative	\$160,594.56	\$88,547.93	\$38,040.11	\$0.00	\$211,102.38
Instructional	\$15,082.40	\$24,754.92	\$27,893.66	(\$607.11)	\$11,336.55
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fundraisers	\$1,277.27	\$10,375.48	\$8,112.84	(\$2,048.16)	\$1,491.75
Boosters	\$2,689.12	\$0.00	\$0.00	\$0.00	\$2,689.12
School activites	\$7,971.34	\$14,512.08	\$17,619.54	\$2,655.27	\$7,519.15
Grants	\$1,474.49	\$0.00	\$1,224.49	\$0.00	\$250.00
Other	\$292.33	\$0.00	\$0.00	\$0.00	\$292.33
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$189,381.51</u>	<u>\$138,190.41</u>	<u>\$92,890.64</u>	<u>\$0.00</u>	<u>\$234,681.28</u>

Exhibit D

Dolby Elementary School

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

For the Fiscal Year Beginning June 1, 2022 and Ending May 31, 2023

Accounts	Beginning Balance	Receipts	Disbursements	Activity Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$129,913.41	\$66,132.29	\$35,451.14	\$0.00	\$160,594.56
Intructional	\$17,601.95	\$17,843.39	\$23,678.87	\$3,315.93	\$15,082.40
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Raisers	\$0.00	\$20,467.12	\$13,154.82	(\$6,035.03)	\$1,277.27
Boosters	\$2,446.54	\$2,000.00	\$1,496.21	(\$261.21)	\$2,689.12
School Activities	\$2,706.55	\$22,391.38	\$20,106.90	\$2,980.31	\$7,971.34
Grants	\$250.00	\$1,224.49	\$0.00	\$0.00	\$1,474.49
Other	\$153.07	\$139.26	\$0.00	\$0.00	\$292.33
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$153,071.52	\$130,197.93	\$93,887.94	\$0.00	\$189,381.51

Exhibit E

Dolby Elementary School

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

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

Accounts	Beginning Balance	Receipts	Disbursements	Activity Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$115,734.64	\$68,878.37	\$56,976.82	\$2,277.22	\$129,913.41
Intructional	\$15,413.72	\$19,537.54	\$20,290.31	\$2,941.00	\$17,601.95
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fundraisers	\$30.00	\$14,744.86	\$9,531.64	(\$5,243.22)	\$0.00
Boosters	\$2,604.17	\$0.00	\$157.63	\$0.00	\$2,446.54
School Activities	\$6,072.24	\$6,494.00	\$9,884.69	\$25.00	\$2,706.55
Grants	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00
Other	\$579.45	\$238.62	\$665.00	\$0.00	\$153.07
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$140,434.22	\$110,143.39	\$97,506.09	(\$0.00)	\$153,071.52

Exhibit A

TH WATKINS ELEMENTARY SCHOOL

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

For the Fiscal Year Beginning June 1, 2025 and Ending December 31, 2025

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$2,512.22	\$7,960.00	\$1,975.31	(\$3,315.00)	\$5,181.91
Instructional	\$7,361.57	\$2,775.86	\$4,400.78	\$3,644.00	\$9,380.65
Athletics	\$4.77	\$3,312.00	\$2,117.48	(\$1,194.52)	\$4.77
Fundraisers	\$81.98	\$0.00	\$0.00	\$0.00	\$81.98
Boosters	\$3,443.09	\$2,601.00	\$2,419.52	\$865.52	\$4,490.09
School Activities	\$584.68	\$68.41	\$0.00	\$0.00	\$653.09
Grants	\$1,895.24	\$0.00	\$0.00	\$0.00	\$1,895.24
Others	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Totals	\$15,883.55	\$16,717.27	\$10,913.09	(\$0.00)	\$21,687.73

Exhibit B

T.H. WATKINS EKEMENTARY SCHOOL

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

For the Fiscal Year Beginning June 1, 2025 and Ending December 31,2025

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$1,215.54	\$9,343.00	\$5,877.41	(\$2,168.91)	\$2,512.22
Instructional	\$7,606.87	\$1,606.60	\$4,848.90	\$2,997.00	\$7,361.57
Athletics	\$4.77	\$4,946.00	\$2,261.22	(\$2,684.78)	\$4.77
Fundraisers	\$81.98	\$0.00	\$0.00	\$0.00	\$81.98
Boosters	\$2,341.53	\$3,886.00	\$4,641.13	\$1,856.69	\$3,443.09
School Activites	\$397.60	\$187.08	\$0.00	\$0.00	\$584.68
Grants	\$1,895.24	\$0.00	\$0.00	\$0.00	\$1,895.24
Others	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$13,543.53	\$19,968.68	\$17,628.66	\$0.00	\$15,883.55

Exhibit C

TH WATKINS 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	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$4,728.30	\$7,915.50	\$7,978.26	(\$3,450.00)	\$1,215.54
Instructional	\$6,593.27	\$1,619.60	\$4,056.00	\$3,450.00	\$7,606.87
Athletics	\$1,050.70	\$4,199.00	\$3,624.49	(\$1,620.44)	\$4.77
Fundraisers	\$81.98	\$0.00	\$0.00	\$0.00	\$81.98
Boosters	\$2,131.48	\$4,295.00	\$5,705.39	\$1,620.44	\$2,341.53
School Activities	\$184.08	\$213.52	\$0.00	\$0.00	\$397.60
Grants	\$1,895.24	\$0.00	\$0.00	\$0.00	\$1,895.24
Others	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$16,665.05	\$18,242.62	\$21,364.14	\$0.00	\$13,543.53

Exhibit D

TH WATKINS 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	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$10,516.16	\$7,414.30	\$9,902.16	(\$3,300.00)	\$4,728.30
Instructional	\$7,377.12	\$2,616.53	\$6,700.38	\$3,300.00	\$6,593.27
Athletics	\$16.00	\$7,832.00	\$6,797.30	\$0.00	\$1,050.70
Fundraisers	\$81.98	\$0.00	\$0.00	\$0.00	\$81.98
Boosters	\$1,663.65	\$5,733.96	\$5,266.13	\$0.00	\$2,131.48
School Activities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grants	\$163.17	\$50.91	\$30.00	\$0.00	\$184.08
Others	\$1,932.88	\$0.00	\$37.64	\$0.00	\$1,895.24
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$21,750.96	\$23,647.70	\$28,733.61	\$0.00	\$16,665.05

Exhibit E

TH WATKINS 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	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative	\$14,474.46	\$5,917.36	\$7,722.21	(\$2,153.45)	\$10,516.16
Instructional	\$10,366.99	\$2,649.00	\$7,792.32	\$2,153.45	\$7,377.12
Athletics	\$0.00	\$2,200.00	\$1,884.00	(\$300.00)	\$16.00
Fundraisers	\$81.98	\$0.00	\$0.00	\$0.00	\$81.98
Boosters	\$3,328.92	\$26.90	\$1,992.17	\$300.00	\$1,663.65
School Activities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grants	\$189.43	\$525.05	\$551.31	\$0.00	\$163.17
Others	\$1,932.88	\$0.00	\$0.00	\$0.00	\$1,932.88
Investments	\$58,816.44	\$22,636.62	\$39,884.02	\$0.00	\$41,569.04
Grand Total	\$89,191.10	\$33,954.93	\$59,826.03	\$0.00	\$63,320.00

Exhibit A
College Oaks 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	\$2,066.75	\$3,246.58	\$(5,499.04)	\$8,366.40	\$8,180.69
Instructional	\$11,579.86	\$7,763.09	\$(6,427.37)	(\$215.99)	\$12,699.59
Athletics	\$366.03	\$24,592.03	\$(14,828.10)	(\$9,640.41)	\$489.55
Fundraisers	\$96.15	\$600.00	\$(100.00)	\$0.00	\$596.15
Boosters	\$1,545.35	\$898.00	\$(534.63)	\$1,490.00	\$3,398.72
School Activites	\$182.23	\$0.00	\$(0.00)	\$0.00	\$182.23
Grants	\$252.24	\$148.30	\$(111.00)	\$0.00	\$289.54
Others	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Grand Total	\$16,088.61	\$37,248.00	\$(27,500.14)	(\$0.00)	\$25,836.47

Exhibit B
College Oaks 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	\$8,180.69	\$62,383.74	\$(67,483.64)	\$6,483.36	\$9,564.15
Instructional	\$12,699.59	\$10,194.74	\$(11,586.54)	(\$217.55)	\$11,090.24
Athletics	\$489.55	\$26,489.84	\$(17,622.54)	(\$7,847.34)	\$1,509.51
Fundraisers	\$596.15	\$1,700.00	\$(0.00)	(\$2,000.00)	\$296.15
Boosters	\$3,398.72	\$3,018.00	\$(6,284.31)	\$3,581.53	\$3,713.94
School Activites	\$182.23	\$0.00	\$(0.00)	\$0.00	\$182.23
Grants	\$289.54	\$255.54	\$(100.57)	\$0.00	\$444.51
Others	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Grand Total	\$25,836.47	\$104,041.86	\$103,077.60	\$0.00	\$26,800.73

Exhibit C

College Oaks 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	\$9,564.15	\$3,345.44	\$(13,451.99)	\$5,082.77	\$4,540.37
Instructional	\$11,090.24	\$9,406.81	\$(11,559.16)	\$1,909.10	\$10,846.99
Athletics	\$1,509.51	\$23,061.28	\$(14,278.79)	(\$10,291.97)	\$0.03
Fundraisers	\$296.15	\$2,300.00	\$(599.81)	\$0.00	\$1,996.34
Boosters	\$3,713.94	\$7,348.65	\$(10,034.54)	\$3,300.10	\$4,328.15
School Activities	\$182.23	\$0.00	\$(0.00)	\$0.00	\$182.23
Grants	\$444.51	\$594.68	\$(1,010.27)	\$0.00	\$28.92
Others	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Grand Total	\$26,800.73	\$46,056.86	\$50,934.56	\$0.00	\$21,923.03

Exhibit D
College Oaks Elementary School
Summary of Cash Receipts, Disbursements and Transfers - All Funds
For 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	\$4,540.37	\$4,497.57	\$(9,066.80)	\$4,592.37	\$4,563.51
Instructional	\$10,846.99	\$8,299.57	\$(8,550.43)	\$1,549.20	\$12,145.33
Athletics	\$0.03	\$19,242.99	\$(11,897.94)	\$(7,196.68)	\$148.40
Fundraisers	\$1,996.34	\$200.00	\$(233.55)	\$(1,700.00)	\$262.79
Boosters	\$4,328.15	\$14,374.00	\$(17,820.36)	\$2,755.11	\$3,636.90
School Activities	\$182.23	\$0.00	\$(0.00)	\$0.00	\$182.23
Grants	\$28.92	\$806.94	\$(734.83)	\$0.00	\$101.03
Others	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Grand Total	\$21,923.03	\$47,421.07	\$48,303.91	\$0.00	\$21,040.19

Exhibit E
College Oaks Elementary School
Summary of Cash Receipts, Disbursements and Transfers - All Funds
For Fiscal Year Beginning June 1, 2025, and Ending December 31, 2025

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Administrative	\$4,563.51	\$5,202.00	\$(3,574.63)	\$200.00	\$6,390.88
Instructional	\$12,145.33	\$9,451.45	\$(5,796.47)	(\$852.97)	\$14,947.34
Athletics	\$148.40	\$7,407.72	\$(4,862.43)	\$652.97	\$3,346.66
Fundraisers	\$262.79	\$0.00	\$(0.00)	\$0.00	\$262.79
Boosters	\$3,636.90	\$7,117.00	\$(7,738.07)	\$0.00	\$3,015.83
School Activites	\$182.23	\$0.00	\$(0.00)	\$0.00	\$182.23
Grants	\$101.03	\$0.00	\$(0.00)	\$0.00	\$101.03
Others	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Grand Total	\$21,040.19	\$29,178.17	\$21,971.60	\$0.00	\$56,493.52

Exhibit A
 Pearl Watson Elementary School
 Summary of Cash Receipts, Disbursements and Transfers - All Funds
 For Fiscal Year Beginning June 1, 2025, and Ending May 31, 2026

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$3,070.20	\$20,597.47	\$(14,485.31)	\$2,740.80	\$11,923.16
Administrative	\$12,424.68	\$4,172.05	\$(3,314.24)	(\$1,965.00)	\$11,317.49
Instructional	\$2,115.85	\$10,662.22	\$(7,322.47)	\$0.00	\$5,455.60
Athletics	\$1,380.19	\$0.00	\$(0.00)	\$0.00	\$1,380.19
Fundraisers	\$5,884.76	\$7,078.00	\$(8,026.21)	(\$298.98)	\$4,637.57
Boosters	\$476.82	\$0.00	\$(0.00)	(\$476.82)	\$0.00
School Activities	\$168.98	\$0.00	\$(0.00)	\$0.00	\$168.98
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
Grand Total	\$25,521.48	\$42,509.74	\$33,148.23	\$0.00	\$34,882.99

Exhibit B
 Pearl Watson Elementary School
 Summary of Cash Receipts, Disbursements and Transfers - All Funds
 For Fiscal Year Beginning June 1, 2024, and Ending May 31, 2025

Accounts	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$979.87	\$4,599.19	\$(4,336.24)	\$1,827.38	\$3,070.20
Administrative	\$10,345.50	\$9,909.44	\$(7,830.26)	\$0.00	\$12,424.68
Instructional	\$2,115.96	\$9,783.50	\$(7,956.23)	(\$1,827.38)	\$2,115.85
Athletics	\$1,881.94	\$0.00	\$(501.75)	\$0.00	\$1,380.19
Fundraisers	\$11,834.45	\$20,869.90	\$(26,819.59)	\$0.00	\$5,884.76
Boosters	\$633.82	\$0.00	\$(157.00)	\$0.00	\$476.82
School Activities	\$1,014.53	\$834.83	\$(1,680.38)	\$0.00	\$168.98
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
Grand Total	\$28,806.07	\$45,996.86	\$49,281.45	\$0.00	\$25,521.48

Exhibit C
 Pearl Watson Elementary School
 Summary of Cash Receipts, Disbursements and Transfers - All Funds
 For Fiscal Year Beginning June 1, 2023, and Ending May 31, 2024

#	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
No Activity Account	\$797.18	\$3,092.68	\$(2,909.99)	\$0.00	\$979.87
Administrative	\$11,037.59	\$10,285.55	\$(10,977.64)	\$0.00	\$10,345.50
Instructional	\$6,099.31	\$12,660.87	\$(8,111.86)	\$(8,532.36)	\$2,115.96
Athletics	\$3,307.68	\$0.00	\$(1,425.74)	\$0.00	\$1,881.94
Fundraisers	\$20,536.24	\$15,526.37	\$(32,760.52)	\$8,532.36	\$11,834.45
Boosters	\$658.82	\$150.00	\$(175.00)	\$0.00	\$633.82
School Activities	\$698.96	\$315.57	\$(0.00)	\$0.00	\$1,014.53
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
Grand Total	\$43,135.78	\$42,031.04	\$56,360.75	\$0.00	\$28,806.07

Exhibit D
 Pearl 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	\$1,136.69	\$1,162.75	\$(1,502.26)	\$0.00	\$797.18
Administrative	\$11,507.26	\$11,482.42	\$(11,952.09)	(\$0.00)	\$11,037.59
Instructional	\$5,930.23	\$13,475.37	\$(9,265.05)	(\$4,041.24)	\$6,099.31
Athletics	\$3,294.26	\$2,304.75	\$(2,288.56)	(\$2.77)	\$3,307.68
Fundraisers	\$8,686.47	\$32,898.95	\$(25,093.19)	\$4,044.01	\$20,536.24
Boosters	\$2,250.22	\$1,260.00	\$(2,851.40)	\$0.00	\$658.82
School Activites	\$936.46	\$377.99	\$(615.49)	\$0.00	\$698.96
Grants	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Others	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$(0.00)	\$0.00	\$0.00
Grand Total	\$33,741.59	\$62,962.23	\$53,568.04	\$0.00	\$43,135.78

Exhibit E
 Pearl 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 Report	\$4,730.01	\$2,133.42	\$(5,726.74)	\$0.00	\$1,136.69
Administrative	\$14,069.34	\$6,053.07	\$(8,615.15)	\$0.00	\$11,507.26
Instructional	\$4,183.53	\$3,542.50	\$(1,795.80)	\$0.00	\$5,930.23
Athletics	\$587.81	\$3,500.00	\$(793.55)	\$0.00	\$3,294.26
Fundraisers	\$7,475.68	\$27,631.66	\$(26,420.87)	\$0.00	\$8,686.47
Boosters	\$2,000.22	\$250.00	\$(0.00)	\$0.00	\$2,250.22
School Activites	\$889.26	\$254.33	\$(207.13)	\$0.00	\$936.46
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Others	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	\$33,935.85	\$43,364.98	\$43,559.24	\$0.00	\$33,741.59

Calcasieu Parish School Board-\$50M CPF Allocations

Item # 3

		Student				2018-2026				Adjustments					
Sch	Site	Name Ref	Count	District	District Allocation	TOTAL \$50m School Allocation	Grouped Allocation	Interest Allocation	Remaining Allocation	2027 Actual Expenditure	Transfers / Reallocations	2027 Encumbrances	REMAINING ALLOCATION	FUND TO DATE EXP	
12	T. S. COOLEY ELEMENTARY MAGNET SCHOOL	Cooley ES	297	0		450,642		\$ 15,386.69	\$ 409,583.51			\$ 216,163.68	\$ 193,419.83	56,445.00	
700	CALCASIEU PARISH SCHOOL BOARD	LCB/CPAS-E/CPAS-W/PC	150	0		227,597		6,568.66	106,698.54				106,698.54	127,467.00	
District Total			447	0	\$ 678,238.70			\$ 21,955.35	\$ 516,282.05	\$ -	\$ -	\$ 216,163.68	\$ 300,118.37	183,912.00	
13	DEQUINCY PRIMARY	DeQuincy Primary	356	21		540,163		\$ 17,937.51	\$ 451,890.77				\$ 451,890.77	106,210.00	
14	DEQUINCY HIGH	DeQuincy High	372	21		564,440		7,874.13	(302,154.61)				(302,154.61)	874,469.00	
15	DEQUINCY MIDDLE	DeQuincy Middle	285	21		432,434		10,538.81	225,503.88				225,503.88	217,469.00	
81	DEQUINCY ELEM	DeQuincy Elem	276	21		418,778		13,277.36	339,067.62				339,067.62	92,988.00	
District Total			1,289	21	\$ 1,955,815.86			\$ 49,627.81	\$ 714,307.67	\$ -	\$ -	\$ -	\$ 714,307.67	1,291,136.00	
36	MAPLEWOOD MIDDLE SCHOOL	Maplewood	336	23	Billy	509,817		\$ 14,044.92	\$ 354,433.93				\$ 354,433.93	169,428.00	
82	MAPLEWOOD ELEMENTARY	Maplewood	673	23	Billy	1,021,151	1,530,968	35,112.56	908,189.90				908,189.90	148,074.00	
1	S. P. ARNETT MIDDLE SCHOOL	Arnette MS	395	23	Damon	599,338		17,459.85	463,617.30				463,617.30	153,181.00	
63	WESTERN HEIGHTS ELEMENTARY SCHOOL	W.Heights ES	394	23	Damon	597,821		11,431.58	282,332.72				282,332.72	326,920.00	
64	WESTLAKE HIGH SCHOOL	Westlake HS	526	23	Damon	798,106		12,727.83	(89,740.78)			\$ 11,149.90	(100,890.68)	889,425.00	
65	WESTWOOD ELEMENTARY SCHOOL	Westwood ES	472	23	Damon	716,172	2,711,438	22,102.69	589,934.21			3,173.84	586,760.37	148,340.00	
District Total			2,796	23	\$ 4,242,405.85			\$ 112,879.43	2,508,767.28	0.00	0.00	14,323.74	\$ 2,494,443.54	1,835,368.00	
51	STARKS HIGH SCHOOL	Starks HS	346	24		526,990		\$ 10,774.20	\$ 169,908.49	\$ 3,500.00			\$ 166,408.49	371,355.85	
District Total			346	24	\$ 524,990.14			\$ 10,774.20	169,908.49	3,500.00	0.00	0.00	\$ 166,408.49	371,355.85	
5	LEBLEU SETTLEMENT ELEMENTARY SCHOOL	Lebleu Settle. ES	473	25		717,689		\$ 18,895.60	\$ 343,654.43				\$ 343,654.43	392,930.00	
26	IOWA HIGH SCHOOL	Iowa HS	1,051	25		1,592,695		32,786.53	(519,508.81)				(519,508.81)	2,144,990.82	
60	J. I. WATSON ELEMENTARY SCHOOL	Jl Watson ES	598	25		907,353		19,949.97	499,457.87				499,457.87	427,845.00	
District Total			2,122	25	\$ 3,219,737.20		3,217,737	\$ 71,632.10	323,603.48	0.00	0.00	0.00	\$ 323,603.48	2,965,765.82	
55	VINTON ELEMENTARY SCHOOL	Vinton Elem	508	26		770,795		\$ 26,226.42	\$ 685,149.19				\$ 685,149.19	111,872.00	
56	VINTON HIGH SCHOOL	Vinton High	265	26		402,088		1,862.44	(137,104.74)				(137,104.74)	541,055.00	
57	VINTON MIDDLE SCHOOL	Vinton Middle	223	26		338,361		5,463.45	59,983.15				59,983.15	283,841.00	
District Total			996	26	\$ 1,511,243.29			\$ 33,552.31	608,027.60	0.00	0.00	0.00	\$ 608,027.60	936,768.00	
25	SAM HOUSTON HIGH SCHOOL	Sam Houston HS	1,230	27		1,866,294		\$ 66,071.41	\$ 1,796,648.83		\$ (1,796,648.83)		\$ (0.00)	135,717.00	
39	MOSS BLUFF ELEMENTARY SCHOOL	Moss Bluff Elem.	984	27		1,493,036		48,838.89	675,033.43		(675,033.43)		(0.00)	866,841.00	
40	MOSS BLUFF MIDDLE SCHOOL	Moss Bluff Middle	930	27		1,411,101		36,775.87	3,342.53		(3,342.53)		(0.00)	1,444,534.00	
68	GILLIS ELEMENTARY SCHOOL	Gillis ES	826	27		1,253,300		3,385.27	(3,488,871.58)		3,473,146.79		(15,724.79)	4,745,557.00	
District Total			3,970	27	\$ 6,023,730.77			\$ 155,071.44	\$ (1,013,846.79)	\$ -	\$ 998,122.00	\$ -	\$ (15,724.79)	7,192,649.00	
4	BELL CITY HIGH SCHOOL	Bell City HS	756	28		1,147,088		\$ 33,987.25	\$ 33,987.25				\$ 33,987.25	1,147,088.28	
District Total			756	28	\$ 1,147,088.28			\$ 33,987.25	\$ 33,987.25	\$ -	\$ -	\$ -	\$ 33,987.25	1,147,088.28	
19	FRASCH ELEMENTARY SCHOOL	Frasch ES	614	30		931,630		\$ 26,984.70	\$ 701,101.60				\$ 701,101.60	257,513.00	
23	W. T. HENNING ELEMENTARY SCHOOL	Henning ES	427	30		647,892		22,231.15	583,267.60				583,267.60	86,856.00	
30	E. K. KEY ELEMENTARY SCHOOL	Key ES	481	30		729,827		14,379.85	179,712.18				179,712.18	564,495.00	
34	W. W. LEWIS MIDDLE SCHOOL	Lewis MS	872	30		1,323,097		24,031.49	(150,717.98)			\$ 2,104.04	(152,822.02)	1,495,742.00	
35	LEBLANC MIDDLE SCHOOL	LeBlanc MS	386	30		585,683		9,799.02	(57,141.34)				(57,141.34)	652,623.00	
45	CYPRESS COVE ELEMENTARY SCHOOL	Cypress Cove ES	530	30		804,176		28,932.09	785,034.73				785,034.73	48,073.00	
52	SULPHUR HIGH SCHOOL	Sulphur HS	1,449	30		2,198,586		51,596.94	675,438.80				675,438.80	1,574,744.00	
53	VINCENT SETTLEMENT ELEMENTARY SCHOOL	Vincent Settle. ES	416	30		631,202		21,996.22	598,853.23				598,853.23	54,345.00	
54	RICHARD W. VINCENT ELEMENTARY SCHOOL	RW Vincent ES	347	30		526,507		9,765.91	(317,809.64)				(317,809.64)	854,083.00	
71	JAKE DROST SCHOOL FOR EXCEPTIONAL CHII	Drost	45	30		68,279		2,506.57	68,625.63				68,625.63	2,160.00	
152	SULPHUR HIGH SCHOOL (9TH GRADE)	Sulphur HS 9TH	528	30		801,141		27,244.40	719,253.42				719,253.42	109,132.00	
District Total			6,095	30	\$ 9,248,019.91			\$ 239,468.34	\$ 3,785,618.25	\$ -	\$ -	\$ 2,104.04	\$ 3,783,514.21	5,699,766.00	
9	JESSIE D. CLIFTON ELEMENTARY SCHOOL	Clifton Elem	464	31	F.Hardy	704,033		\$ 23,109.80	\$ 516,906.82				\$ 516,906.82	210,236.00	
11	COMBRE-FONDEL ELEMENTARY SCHOOL	Combre-Fondel	174	31	F.Hardy	264,012		7,823.40	207,700.78				207,700.78	64,135.00	
38	RAY D. MOLO MIDDLE MAGNET SCHOOL	Molo Middle	459	31	F.Hardy	696,446		20,032.65	417,198.10				417,198.10	299,281.00	

Sch	Site	Name Ref	Student		District Allocation	TOTAL \$50m School Allocation	Grouped Allocation	2018-2026 Interest Allocation	6/30/2026 Remaining Allocation	2027 Actual Expenditure	Adjustments Transfers / Reallocations	Updated 9/8/2026		9/8/2026
			Count	District								2027 Encumbrances	REMAINING ALLOCATION	
58	WASHINGTON-MARION MAGNET HIGH SCHOOL	Washington/Marion	618	31	F. Hardy	937,699	2,602,191	25,022.72	342,778.96	\$ 1,422.95		\$ 8,021.74	333,334.27	621,365.86
27	JOHN J. JOHNSON II ELEMENTARY SCHOOL	Johnson Elem	298	31	G. Gay	452,159		15,323.27	415,941.25				415,941.25	51,541.16
61	PEARL WATSON ELEMENTARY SCHOOL	Pearl Watson	317	31	G. Gay	480,988		16,300.27	440,085.34				440,085.34	57,203.00
67	RALPH F. WILSON ELEMENTARY SCHOOL	Ralph Wilson	232	31	G. Gay	352,017		8,847.64	223,128.15				223,128.15	137,736.00
73	BRENDA HUNTER HEAD START CENTER	BK Hunter	227	31	G. Gay	344,430	1,629,594	11,952.94	325,747.89				325,747.89	30,635.00
District Total			2,789	31	\$ 4,231,784.66			\$ 128,412.69	\$ 2,889,487.28	\$ 1,422.95	\$ -	\$ 8,021.74	\$ 2,880,042.59	1,472,133.02
6	BRENTWOOD ELEMENTARY SCHOOL	Brentwood ES	294	33		446,090		\$ 12,326.63	\$ 180,741.79			\$ 74,717.28	\$106,024.51	277,674.73
18	FAIRVIEW ELEMENTARY SCHOOL	Fairview ES	506	33		767,760		20,190.18	(173,867.68)				(173,867.68)	961,818.00
24	HENRY HEIGHTS ELEMENTARY SCHOOL	Henry Heights ES	383	33		581,131		16,970.28	285,691.98	\$ 2,200.00		1,734.40	281,757.58	314,609.00
28	M. J. KAUFMAN ELEMENTARY SCHOOL	Kaufman ES	441	33		669,135		18,040.53	(310,816.64)				(310,816.64)	997,992.00
29	JOHN F. KENNEDY ELEMENTARY SCHOOL	Kennedy ES	171	33		259,460		4,818.15	59,483.59			18,620.00	40,863.59	204,795.00
33	LAGRANGE HIGH SCHOOL	LaGrange HS	1,075	33		1,631,111		29,351.59	(54,522.76)				(54,522.76)	1,714,985.33
43	OAK PARK ELEMENTARY SCHOOL	Oak Park Elem	437	33		663,066		23,340.76	632,469.34	16,100.00			616,369.34	70,037.00
44	OAK PARK MIDDLE SCHOOL	Oak Park Middle	448	33		679,756		20,251.71	210,129.23				210,129.23	489,878.50
59	T. H. WATKINS ELEMENTARY SCHOOL	TH Watkins ES	266	33		403,605		10,968.84	160,519.97				160,519.97	254,054.00
66	F. K. WHITE MIDDLE SCHOOL	FK White MS	597	33		905,836		26,523.98	573,209.56				573,209.56	359,150.00
District Total			4,618	33	\$ 7,006,949.29			\$ 182,782.65	\$ 1,563,038.38	\$ 18,300.00	\$ -	\$ 95,071.68	\$ 1,449,666.70	5,644,993.56
2	BARBE ELEMENTARY SCHOOL	Barbe ES	295	34		447,607		\$ 7,051.44	\$ 74,355.98				\$ 74,355.98	380,302.66
3	ALFRED M. BARBE HIGH SCHOOL	Barbe HS	2,001	34		3,036,142		58,280.25	428,504.65				428,504.65	2,665,917.98
10	COLLEGE OAKS ELEMENTARY SCHOOL	College Oaks ES	300	34		455,194		12,055.60	114,037.36				114,037.36	353,212.00
16	DOLBY ELEMENTARY SCHOOL	Dolby ES	391	34		593,269		17,421.21	460,759.41				460,759.41	149,931.00
42	A. A. NELSON ELEMENTARY SCHOOL	Nelson ES	778	34		1,180,469		38,379.22	815,812.37				815,812.37	403,036.00
46	PRIEN LAKE ELEMENTARY SCHOOL	Prien Lake ES	764	34		1,159,227		28,000.99	(835,495.23)				(835,495.23)	2,022,723.00
50	ST. JOHN ELEMENTARY SCHOOL	St.John ES	842	34		1,277,577		22,743.85	(903,330.99)				(903,330.99)	2,203,652.00
62	S. J. WELSH MIDDLE SCHOOL	SJ Welsh MS	1,358	34		2,060,510		39,065.66	727,655.08				727,655.08	1,371,921.00
District Total			6,729	34	\$ 10,209,996.05			\$ 222,998.22	\$ 882,298.63	\$ -	\$ -	\$ -	\$ 882,298.63	9,550,695.64
Total			32,953		\$ 50,000,000.00	\$ 50,000,000.00		\$ 1,263,141.79	\$ 12,981,479.57	\$ 23,222.95	\$ 998,122.00	\$ 335,684.88	\$ 13,620,693.74	\$ 38,475,543.17

check figures - \$ -

Per student allocation	\$ 1,517	\$ 50,000,000.00	Total allocation
------------------------	----------	------------------	------------------

Item # 4

**Calcasieu Parish School Board
Capital Improvement Fund Allocation Formula
30-Jun-26**

*This Graphic **excludes** the dedicated Sales Tax Funds which are not affected by this formula.*

6-2-2026 GF retainage amount was adjusted to 3% from the original 5% (Dean Roberts motion)

Fiscal Year	C.P.I. (various scenarios)	Base Sales Tax Collections (adjusted by CPI annually)	Actual collections (various scenarios)	\$ increase of actual collections over adjusted base	% increase of actual collections over adjusted base	Retainage %		Distribution of excess collections		
						3.00%				
						General Fund Retained retainage amount	Excess collections above % retained to be distributed	Capital Improvement Fund	General Fund	Hurricane Laura and Future Cost Share Debt
FY26	n/a	\$ 115,830,421	\$ 127,816,087	\$ 11,985,666	10.35%	\$ 359,570	\$ 11,626,096	70.00% \$ 8,138,267	15.00% \$ 1,743,914	15.00% \$ 1,743,914
FY27										
FY28										
FY29										
FY30										

- Dedicated sales tax funds are not included in this formula (must be used for their dedicated purpose)
- Initial Base figure shown in FY 26 is 3 year average of FY23, FY24, and FY25
- After initial year, base collections are adjusted annually by the National Consumer Price Index (C.P.I.) to account for inflation
- General Fund retained collections designed to add funding to GF to provide funding for added annual costs, primarily salary step increases and MFP reductions
- Capital Improvement Fund portion will be allocated within the fund to each bonding district each year based on the immediate prior Feb. 1 student counts

Actual per ST Report

	<u>YE</u>	
2023	\$	114,065,738
2024		115,795,567
2025		117,629,957
2026		127,816,087
		115,830,421 Average

FY-26 MONTHLY
CALCASIEU PARISH SCHOOL BOARD

Revenue Distribution Report -- CPSB (1.5%)

SOURCE		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ACTUAL	FY 2026 BUDGET	BUDGET \$ VARIANCE	BUDGET %AGE VAR	PRIOR YEAR %AGE VAR	PRIOR YEAR \$ VARIANCE
JUL	GEN	8,862,014	9,171,393	8,918,074	8,167,385	10,529,596	7,677,341	2,852,255			2,362,212
	VHCL	1,083,057	704,761	758,526	688,348	774,715	647,047	127,667			86,367
	TOTAL	9,945,071	9,876,154	9,676,600	8,855,733	11,304,311	8,324,390	2,979,922	35.8%	27.6%	2,448,578
AUG	GEN	8,338,383	7,850,632	8,300,803	9,050,052	9,394,352	8,291,344	1,103,009			344,301
	VHCL	1,003,098	674,769	703,797	699,910	752,525	657,915	94,610			52,616
	TOTAL	9,341,481	8,525,400	9,004,600	9,749,961	10,146,878	8,949,259	1,197,619	13.4%	4.1%	396,916
SEP	GEN	7,680,283	8,207,086	9,238,624	8,923,533	9,813,546	8,367,199	1,446,347			890,013
	VHCL	908,190	775,770	788,110	793,529	733,224	745,918	(12,693)			(60,305)
	TOTAL	8,588,474	8,982,857	10,026,734	9,717,063	10,546,771	9,113,116	1,433,654	15.7%	8.5%	829,708
OCT	GEN	8,747,952	8,477,255	8,730,568	8,779,737	10,686,515	8,160,788	2,525,727			1,906,778
	VHCL	808,965	719,451	689,095	629,027	807,181	591,285	215,896			178,155
	TOTAL	9,556,918	9,196,706	9,419,664	9,408,764	11,493,696	8,752,073	2,741,623	31.3%	22.2%	2,084,932
NOV	GEN	8,196,266	9,493,261	8,483,853	8,898,735	9,328,295	8,346,277	982,018			429,560
	VHCL	796,202	730,225	722,244	721,124	787,550	677,857	109,693			66,426
	TOTAL	8,992,468	10,223,486	9,206,097	9,619,859	10,115,845	9,024,134	1,091,711	12.1%	5.2%	495,986
DEC	GEN	8,385,590	7,690,019	8,633,049	8,362,856	9,673,146	7,020,273	2,652,873			1,310,290
	VHCL	715,353	638,787	643,738	656,923	699,521	617,507	82,014			42,599
	TOTAL	9,100,944	8,328,806	9,276,787	9,019,779	10,372,667	7,637,780	2,734,887	35.8%	15.0%	1,352,889
JAN	GEN	10,354,822	10,400,972	10,092,382	10,850,286	10,791,863	9,980,475	811,388			(58,423)
	VHCL	729,337	668,957	597,596	632,191	708,634	594,259	114,374			76,443
	TOTAL	11,084,159	11,069,930	10,689,978	11,482,477	11,500,497	10,574,734	925,763	8.8%	0.2%	18,020
FEB	GEN	8,008,448	8,072,322	9,601,495	8,311,034	9,016,483	7,798,876	1,217,608			705,449
	VHCL	699,912	705,566	678,738	754,082	829,948	708,837	121,111			75,866
	TOTAL	8,708,359	8,777,888	10,280,233	9,065,116	9,846,431	8,507,712	1,338,719	15.7%	8.6%	781,315
MAR	GEN	7,415,711	7,532,756	8,520,130	8,611,733	8,959,735	7,609,632	1,350,103			348,002
	VHCL	687,910	589,504	639,070	636,179	652,069	598,008	54,061			15,890
	TOTAL	8,103,620	8,122,260	9,159,200	9,247,912	9,611,804	8,207,640	1,404,164	17.1%	3.9%	363,892
APR	GEN	10,488,309	12,310,871	9,387,519	9,967,054	10,613,009	9,334,532	1,278,477			645,956
	VHCL	781,531	802,165	651,027	705,680	830,904	663,339	167,565			125,224
	TOTAL	11,269,840	13,113,036	10,038,547	10,672,734	11,443,914	9,997,872	1,446,042	14.5%	7.2%	771,180
MAY	GEN	8,222,258	8,028,766	8,489,679	10,048,130	10,148,257	7,980,298	2,167,959			100,128
	VHCL	789,321	665,634	769,478	774,016	850,874	723,309	127,564			76,857
	TOTAL	9,011,579	8,694,400	9,259,157	10,822,146	10,999,131	873,608	2,295,523	262.8%	1.6%	176,985
JUN	GEN	8,500,880	8,421,479	9,035,960	9,149,408	9,672,599	8,493,803	1,178,797			523,191
	VHCL	777,096	733,337	722,010	819,006	761,544	678,689	82,855			(57,462)
	TOTAL	9,277,976	9,154,816	9,757,970	9,968,415	10,434,143	9,172,492	1,261,651	13.8%	4.7%	465,729
GRAND TOTALS											
	GEN	103,200,916	105,656,811	107,432,137	109,119,942	118,627,398	99,060,837	19,566,561			9,507,456
	VHCL	<u>9,779,972</u>	<u>8,408,926</u>	<u>8,363,431</u>	<u>8,510,015</u>	<u>9,188,689</u>	<u>7,903,971</u>	1,284,718			678,675
	TOTAL	112,980,888	114,065,738	115,795,567	117,629,957	127,816,087	106,964,808	20,851,279	21.0%	8.7%	10,186,131

MONTH OF JUNE 2026

YEAR-TO-DATE

TOTAL COLLECTIONS

GEN	9,672,599.31	118,627,397.63
VHCL	<u>761,544.12</u>	<u>9,188,689.47</u>
TOTAL	<u>10,434,143.43</u>	<u>127,816,087.10</u>

2,380,996,960.38
<u>181,157,431.91</u>
<u>2,562,154,392.29</u>

LEVY (0.5%) STX #2 RENEWAL EXPIRES 12/22, RENEWED 1/23, EXPIRES 12/32

2026 Excess Nondedicated Sales Tax Allocation and Expenditure Tracking Worksheet

Calcasieu Parish School Board

FUND 6591 "Woodside Formula Excess Sales Tax" YEAR END 2026 ALLOCATION

DESCRIPTION	Student Count	Sum of YTD Receipts
DISTRICT 000		140,188.00
DROST SPECIAL SCHOOL	35	9,973.00
LCB ACADEMY	150	42,740.00
T.S. COOLEY ELEMENTARY	307	87,475.00
DISTRICT 021		272,111.00
DEQ ELEMENTARY 3 - 5	219	62,400.00
DEQ PRIMARY PRE K - 2	243	69,239.00
DEQUINCY HIGH	270	76,932.00
DEQUINCY MIDDLE	223	63,540.00
DISTRICT 023		726,865.00
MAPLEWOOD ELEMENTARY	629	179,223.00
MAPLEWOOD MIDDLE 6-8	339	96,592.00
S P ARNETT MIDDLE	350	99,727.00
WESTERN HEIGHTS ELEM	363	103,431.00
WESTLAKE HIGH	474	135,058.00
WESTWOOD ELEM	396	112,834.00
DISTRICT 024		81,776.00
STARKS HIGH	287	81,776.00
DISTRICT 025		552,486.00
IOWA HIGH	995	283,509.00
JI WATSON ELEMNTARY	548	156,143.00
LEBLEU SETTLEMENT ELEM	396	112,834.00
DISTRICT 026		235,069.00
VINTON ELEMENTARY	401	114,258.00
VINTON HIGH	236	67,244.00
VINTON MIDDLE	188	53,567.00
DISTRICT 027		998,122.00
GILLIS ELEMENTARY	653	186,061.00
MOSS BLUFF ELEMENTARY	980	279,235.00
MOSS BLUFF MIDDLE	768	218,829.00
SAM HOUSTON HIGH	1,102	313,997.00
DISTRICT 028		219,969.00
BELL CITY HIGH	772	219,969.00
DISTRICT 030		1,512,426.00
CYPRESS COVE ELEM	415	118,247.00
E.K. KEY ELEMENTARY	523	149,020.00
FRASCH ELEMENTARY	523	149,020.00

FUND 6591 "Woodside Formula Excess Sales Ta. YEAR END 2026 ALLOCATION

DESCRIPTION	Student Count	Sum of YTD Receipts
HENNING ELEMENTARY	354	100,866.00
LEBLANC MIDDLE	335	95,453.00
R.W. VINCENT ELEMENTARY	247	70,379.00
SULPHUR HIGH	1,366	389,219.00
SULPHUR HIGH 9TH GRADE	466	132,779.00
VINCENT SETTLEMENT	313	89,184.00
W.W. LEWIS MIDDLE	766	218,259.00
DISTRICT 031		545,933.00
BRENDA H HUNTER HEADSTART	135	38,466.00
D.A. COMBRE ELEMENTARY	434	123,661.00
J.J. JOHNSON ELEMENTARY	260	74,083.00
MOLO MIDDLE	288	82,061.00
PEARL WATSON ELEM	246	70,094.00
WASHINGTON/MARION HIGH	553	157,568.00
DISTRICT 033		1,138,878.00
BRENTWOOD ELEMENTARY	240	68,384.00
FAIRVIEW ELEMENTARY	544	155,004.00
FK WHITE MIDDLE	644	183,497.00
HENRY HEIGHTS ELEMENTARY	332	94,598.00
J.D. CLIFTON ELEMENTARY	173	49,293.00
KAUFMAN ELEMENTARY	308	87,759.00
KENNEDY ELEMENTARY	101	28,778.00
LAGRANGE SENIOR HIGH	789	224,812.00
OAK PARK ELEMENTARY	299	85,195.00
OAK PARK MIDDLE	382	108,845.00
WATKINS ELEMENTARY	185	52,713.00
DISTRICT 034		1,714,444.00
A.M. BARBE HIGH	1,888	537,954.00
BARBE ELEMENTARY	204	58,126.00
COLLEGE OAKS ELEMENTARY	306	87,190.00
DOLBY ELEMENTARY	346	98,587.00
NELSON ELEMENTARY	788	224,527.00
PRIEN LAKE ELEMENTARY	693	197,459.00
SJ WELSH MIDDLE	1,065	303,454.00
ST. JOHN ELEMENTARY	727	207,147.00
Grand Total	28,562	8,138,267.00

Item # 5

TO: Members, Calcasieu Parish School Board

FROM: Dennis Bent, Chief Financial Officer

DATE: September 22, 2026

RE: Discussion of Salary Schedule Step Level Adjustments

Discussion of Salary Schedule step increases to reflect actual level service years for employees whose step level was at maximum prior to the adoption of the 2026 - 2027 salary schedule step level increases. Also, to consider making retroactive to beginning of fiscal year 2026 – 2027.