

ORIGINAL
Annual Operating Budget
Of
Livingston Parish Public Schools



For the Period
July 1, 2023 through June 30, 2024

2023-2024 Final Annual Operating Budget

Budget & Goals Committee Meeting
July 31, 2023

For Board Adoption on
August 17, 2023

General Fund

Fund 01 Kim Stewart, Business Manager
Ashley Aime, Assistant Business Manager

Second Sales Tax

Fund 02 Ashley Aime, Assistant Business Manager

7 Mill Maintenance

Fund 03 Ashley Aime, Assistant Business Manager

Sinking Fund

Fund 04 Kim Stewart, Business Manager

Construction

Fund 05 Denee Aydell, Accountant

School Food Service

Fund 09 Crystal Costa, Accountant
Sommer Purvis, Supervisor of Child Nutrition Programs

Federal Funds

Fund 06 Maria Bernard, Accountant
Eric Penalber, Director of Special Education Programs

Fund 10 Maria Bernard, Accountant
Bonnie Cox, Director of Federal Programs

Federal Funds (Continued)

Fund 11 Maria Bernard, Accountant

Fund 12 Maria Bernard, Accountant
 Bonnie Cox, Director of Federal Programs

Fund 17 Ashley Aime, Assistant Business Manager

Fund 21 Kim Stewart, Business Manager

State Funds

Fund 13 Maria Bernard, Accountant

Fund 14 Maria Bernard, Accountant

Contact Information

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Sommer Purvis	Sommer.Purvis@lpsb.org	686-4240

Livingston Parish Public Schools

Recap of 2023/2024 Original Budgets for All Funds

Fund	2023/24 Projected Revenues	2023/24 Projected Disbursements	2023/24 Projected Annual Surplus (Deficit)	7/1/2023 Projected Fund Balance	6/30/2024 Projected Fund Balance
01 - General Fund	257,945,435	(256,967,998)	977,437	63,797,427	64,774,864
02 - 2nd Sales Tax	39,098,800	(33,339,605)	5,759,195	48,220,193	53,979,388
03 - 7 Mill Maintenance	11,754,359	(10,481,184)	1,273,175	1,504,471	2,777,646
04 - Sinking Fund	11,808,728	(12,106,358)	(297,630)	6,046,060	5,748,430
05 - Construction	12,493,804	(8,775,520)	3,718,284	25,657,861	29,376,145
06 - Special Ed (IDEA)	5,785,975	(5,785,975)	-	-	-
09 - School Food Service	16,024,077	(19,087,376)	(3,063,299)	10,825,749	7,762,450
10 - Title I (ESSA)	4,714,408	(4,714,408)	-	-	-
11 - Special Federal	1,281,255	(1,281,255)	-	-	-
12 - Other Federal Programs	1,978,820	(1,978,820)	-	-	-
13 - 8(G) Funds	183,187	(183,187)	-	-	-
14 - Other State Programs	3,077,505	(3,077,505)	-	-	-
17 - Strong Start	12,980,239	(12,980,239)	-		
21 - Disaster Fund	11,000,000	(193,000)	10,807,000	100,706	10,907,706
Grand Total All Funds	\$ 390,126,592	\$ (370,952,430)	\$ 8,367,162	\$ 156,152,467	\$ 175,326,629

Original Adoption - August 17, 2023

Revision -

Final -

LIVINGSTON PARISH PUBLIC SCHOOLS

2023-2024 ORIGINAL BUDGET

BUDGET MESSAGE

A major goal of the Livingston Parish School System is to ensure effective and efficient use of public funds for the benefit of students, personnel and patrons of Livingston Parish Public Schools. This is done by the following:

- Providing an accurate record of all financial transactions of the school system.
- Providing superior service while insuring proper internal controls and maintaining compliance with local, state and federal laws and policies.
- Producing interim and annual financial reports and providing a basis of safeguarding the financial resource of the school system.

All appropriated budgets are prepared on the modified accrual basis of accounting, the same basis of accounting used to prepare fund level annual audited financial statements according to generally accepted accounting principles.

All budget detail lines contain a percent change from the previous year's final budget figure to show those items with significant changes. A five (5) percentage change in total revenues and/or expenditures will require a summarization of changes that make up the increase or decrease.

Any potential audit finding that occurs during the fiscal year will be addressed by the Superintendent to all Board Members.

OVERALL ANALYSIS – GENERAL FUND

For the fiscal year 2023-2024, the school board is anticipating general fund revenues and other sources of funds of \$258 million. That's an increase of \$2.9 million from the projected 2022-2023 final budget.

The increase consists of the following:

Local Sources:		
Sales Tax		\$199,555
Misc Revenue		74,500
Total Local		274,055
State Sources:		
MFP		(2,246,559)
PIP		(1,300)
Other Restricted Revenue	*	6,000,000
Total State		3,752,141
Other Sources:		
Indirect Cost		(750,000)
Disposal of Personal Prop		(22,174)
Insurance Proceeds		(339,967)
Total Other		(1,112,141)
Total Revenue Increase		\$2,914,055

* Includes a reduction of \$1MM in state legislature funding for construction projects (due to completion) and an increase of \$7MM in state funding for a \$2000/\$1000 one-time supplement.

Anticipated general fund expenditures of \$257 million are \$2.6 million (1%) less than projected from the 2022-2023 final budget. The largest decrease in expenditures is transfers out to construction in the amount of \$2.9 million resulting in the completion of projects funded by money received from the state legislature.

There is little change in salary and benefits from last year to this year due to the following:

- In 2023, the state funded \$1,500 to all certified and \$750 to all support personnel. Using local revenue, an additional \$500 to all certified and \$250 to all support personnel was given. Both of these additions are included in the salary schedules and are permanent raises. In 2023, local revenue was used to supplement an additional \$1,000 and 3% of salary for all LPPS permanent employees through a thirteenth check.
- For 2024, the state did not increase salaries through the MFP. Instead, the state issued \$2,000 for all certified and \$1,000 for all support personnel to be given as a one-time supplement. This supplement is reflected in salaries and benefits for the 2024 budget. There has been no board adoption of additional raises or supplements to be given using local revenue at the time the 2024 original budget

was created. Therefore, salaries and benefits have not been updated to reflect any local funding of salaries or supplements.

The following table provides reasoning for any variance in expenditures of 5% or greater from the 2024 original budget in comparison to the 2023 final budget.

**2024 Original Budget Compared to 2023 Final Budget
Variances 5% and Greater**

Function Description	Object Description	% Chg	\$ Chg	Reason for Change
INSTRUCTIONAL	UNEMPLOYMENT COMPENSATION	19.69	3,290	Increased due to amount expended in 2022/2023
INSTRUCTIONAL	M & S	7.63	25,000	Increased due to amount expended in 2022/2023
INSTRUCTIONAL	TEXTBOOKS	15.63	73,000	Increased due to GF having to pick up more of the textbook costs from ESSER
INSTRUCTIONAL	TECHNOLOGY SOFTWARE	(100.00)	(42,000)	E-Rate Technology Software removed from budget.
SPECIAL ED PROGRAMS	SABBATICAL LEAVE	16.95	39,850	Additional teacher on sabbatical
CAREER & TECH	GROUP INSURANCE	8.11	16,500	Increased due to amount expended in 2022/2023
CAREER & TECH	PURCHASED PROF/TECH SVCS	1,200.00	60,000	Program offered at STEM Center - CDF funds
CAREER & TECH	TUIT TO INTER ED AGEN IN STATE	(37.50)	(30,000)	Career Dev Paid to other ESA - reduced due to amount expended in 2022/2023
OTHER INSTRUCTIONAL	DEFERRED COMP	52.33	450	Increased due to amount expended in 2022/2023
OTHER INSTRUCTIONAL	RENTAL OF EQUIP & VEHICLES	(25.00)	(10,000)	Drivers Ed Vehicle Rental - reduced due to amount expended in 2022/2023
SPECIAL PROGRAMS	TEACHERS	16.67	40,000	Additional teacher
SPECIAL PROGRAMS	PARAPROFESSIONAL	12.24	12,000	Increased due to 2023/2024 state stipend
PUPIL SUPPORT	LA SCHOOL EMP. RTM SYSTEM	(80.00)	(40,000)	Appraisal Svc School Emp Retirement Reduced
PUPIL SUPPORT	TRAVEL	(27.78)	(25,000)	Child Welfare & Attendance - reduced due to amount expended in 2022/2023
INSTRUCTIONAL STAFF	STIPEND	5.00	12,000	Credit Recovery Stipend expense added based on amount expended in 2022/2023
INSTRUCTIONAL STAFF	TRAVEL	(33.33)	(10,000)	Library Services Travel - reduced due to past years expended
INSTRUCTIONAL STAFF	M & S	(60.00)	(30,000)	Library Services M&S reduced exp due to amount expended in 2022/2023
GENERAL ADMINISTRATION	OFF/ADMIN/MANAGERS	(14.01)	(110,000)	Assistant Superintendent - Included 3 last year (Retirement of Parrill)
GENERAL ADMINISTRATION	LA TEACHERS RETIREMENT	(7.82)	(20,000)	Retirement reduced due to less salary exp for Assist Superintendent
GENERAL ADMINISTRATION	ELECTION FEES	(89.28)	(83,300)	Reduced election fees
GENERAL ADMINISTRATION	AUDIT/ACCOUNTING SVCS	28.14	28,548	Increased due to new Auditing Firm
GENERAL ADMINISTRATION	RENTAL OF EQUIP & VEHICLES	(14.29)	(1,000)	Sales Tax Postage Rental - reduced due to amount expended in 2022/2023
GENERAL ADMINISTRATION	TRAVEL	(10.45)	(3,500)	Reduced Assistants and Superintendent Travel
GENERAL ADMINISTRATION	M & S	18.52	2,500	Increased due to amount expended in 2022/2023
SCHOOL ADMIN	MEDICARE	(11.35)	(18,000)	School Administration Medicare - reduced due to amount expended in 2022/2023
SCHOOL ADMIN	SICK LEAVE SEVERANCE PAY	20.00	5,000	Increased due to amount expended in 2022/2023
BUSINESS SERVICES	CLERICAL/SECRETARIAL	5.26	13,000	Increased due to 2023/2024 state stipend
OPERATION & MAINTENANCE	PURCHASED PROF/TECH SVCS	(15.93)	(162,000)	Security Services - reduced due to amount expended in 2022/2023
OPERATION & MAINTENANCE	WATER/SEWAGE	10.00	500	Increased due to amount expended in 2022/2023
OPERATION & MAINTENANCE	REPAIR & MAINT	(60.00)	(30,000)	Bldg Operation - reduced exp due to amount expended in 2022/2023
OPERATION & MAINTENANCE	M & S	47.68	250,200	Increased warehouse allotments for schools
STUDENT TRANSPORTATION	OFF/ADMIN/MANAGERS	(6.45)	(10,000)	Transportation Manager expense reduced based on amount expended in 2022/2023
STUDENT TRANSPORTATION	RENTAL OF EQUIP & VEHICLES	(6.74)	(65,000)	Rental of buses reduced based on amount expended in 2022/2023
CENTRAL SERVICES	PURCHASED PROF/TECH SVCS	(9.09)	(20,000)	Reduced Personnel software due to amount expended in 2022/2023
COMMUNITY SERVICE	PURCHASED PROF/TECH SVCS	49.99	7,499	Increased amount to pay 4-H
COMMUNITY SERVICE	M & S	(50.00)	(2,500)	Reduced M&S for Community Outreach - due to amount expended in 2022/2023
COMMUNITY SERVICE	SUPPLIES-TECHNOLOGY RELATED	(75.00)	(7,500)	Community Outreach reduced exp due to amount expended in 2022/2023
BUILDING ACQ & CONST	BUILDINGS	(16.94)	(102,000)	Temporary Bldg - expect less purchases
OTHER USES	TRANSFERS OUT CONST	(57.95)	(2,853,480)	Reduced transfer to construction from GF - less state funding

Livingston Parish Public Schools has continued to be reimbursed for expenditures that qualify for the Elementary and Secondary School Emergency Relief (ESSER) Fund. These funds became available in March of 2020 and will remain available until September of 2024. Of the \$13 million in ESSER funds budgeted for the 2023-2024 fiscal year, \$7.9 million reduced the general fund total expenditures. Also, general fund revenues will increase by approximately \$1.8 million due to indirect costs from ESSER funds. The table below lists these expenses and revenue by line item.

General Fund Savings Due To ESSER Funds

Expenditure	Amount
Virtual School Salaries and Benefits	\$ 857,502.00
Nurses Salaries and Benefits	1,362,945.00
6 ELL Teachers & 4 ELL Paras Salaries and Benefits	450,593.00
1 Teacher/Admin Assistant at Pathways Salary and Benefits	85,000.00
Textbooks	1,600,000.00
Online Programs for 2023 FY	1,000,000.00
Bus Leases (Relieved from GF temporarily due to bus purchases)	500,000.00
Technology	1,700,000.00
Human Resources Online Application	35,000.00
Summer School Expenses	300,000.00
Total Expenses	<u>7,891,040.00</u>
Indirect Costs (the expenses of doing business that are not readily identified with a particular grant)	1,830,072.00
Total Savings	<u>\$ 9,721,112.00</u>

The table below provides summary information for the general fund.

**Livingston Parish Public Schools
Summary General Fund Budget 2023-2024**

	2021-2022 <u>Actual</u>	2022-2023 <u>Projected</u>	2023-2024 <u>Budget</u>	Change 2023 to 2024 Budget	
				<u>Amount</u>	<u>%</u>
<u>Revenues</u>					
Ad Valorem Taxes	\$ 7,148,391	\$ 7,451,700	\$ 7,451,700	\$ -	0.00%
Sales and Use Taxes	40,298,126	40,570,445	40,770,000	199,555	0.49%
Minimum Foundation Program	180,816,587	192,889,761	190,643,202	(2,246,559)	-1.16%
Other Revenues	<u>8,000,199</u>	<u>10,382,333</u>	<u>16,455,533</u>	<u>6,073,200</u>	58.50%
Total Revenue	236,263,303	251,294,239	255,320,435	4,026,196	1.60%
<u>Expenditures</u>					
Instruction	149,862,950	167,031,934	167,609,874	577,940	0.35%
Support Services	74,145,757	84,282,861	84,038,557	(244,304)	-0.29%
Other	<u>644,678</u>	<u>1,011,588</u>	<u>907,087</u>	<u>(104,501)</u>	-10.33%
Total Expenditures	224,653,385	252,326,383	252,555,518	229,135	0.09%
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,609,918	(1,032,144)	2,764,917	3,797,061	-367.88%
<u>Other Financing Sources and Uses</u>					
Other Financing Sources	3,704,261	3,737,141	2,625,000	(1,112,141)	-29.76%
Other Financing Uses	<u>(2,565,407)</u>	<u>(7,265,960)</u>	<u>(4,412,480)</u>	<u>2,853,480</u>	-39.27%
Total Financing Sources (Uses)	1,138,854	(3,528,819)	(1,787,480)	1,741,339	-49.35%
Net Change in Fund Balance	\$ 12,748,772	\$ (4,560,963)	\$ 977,437	5,538,400	-121.43%
Fund Balance, Beginning of Year	<u>\$ 55,609,619</u>	<u>\$ 68,358,391</u>	<u>\$ 63,797,427</u>		
Fund Balance, End of Year	<u>\$ 68,358,391</u>	<u>\$ 63,797,428</u>	<u>\$ 64,774,864</u>		

OVERALL ANALYSIS – DISTRICT FUNDS

The following three funds are separated by the ten districts within Livingston Parish with revenue and parish-wide expenses allocated based on their percentage of student population. Below is the current District Allocation based on the October 1, 2022 student count. This allocation will be updated after the official October 1, 2023 student count is received.

Distribution of Revenues & Parish-Wide Expenses by District

December 1, 2021 - October 31, 2022

DIST. # - LOCATION	%
#1 - DENHAM SPRINGS	31.88%
#4 - WALKER	25.27%
#22 - LIVE OAK	16.85%
#24 - ALBANY	7.82%
#25 - HOLDEN	2.42%
#26 - DOYLE	4.74%
#27 - SPRINGFIELD	5.08%
#31 - FROST	1.23%
#32 - FRENCH SETTLEMENT	3.55%
#33 - MAUREPAS	1.16%
	100.00%

- Second Sales Tax** is funded by a parish-wide 1% sales tax and 20% of a ½% sales tax. These funds are dedicated to maintain all facilities and for monthly utilities. There is also a total of 1% for Live Oak District 22, 1% for Maurepas District 33 and ½% for Albany District 24.

 - The 2023-2024 budgeted total revenue is \$39 million, only increasing by \$7,536 over the 2022-2023 final budget.
 - Total expenditures are expected to decrease by \$6.7 million from \$39.9 million to \$33.3 million from the 2022-2023 final budget. This is due to a \$2 million decrease in materials and supplies from last year due to the purchase of furniture for the Southside facility in the previous year. There is also a reduction in transfers from the sales tax fund to the 7 mill maintenance fund (\$2MM) and to the construction fund (\$2.9MM). This is due to less construction projects scheduled in 2024 than in 2023.
- 7 Mill Maintenance** is funded by a parish-wide 7 mill ad valorem tax dedicated to maintenance on buildings, equipment and vehicles along with upkeep of grounds.

- Revenues for this fund decrease by \$2.2 million over the 2022-2023 final budget. They go from \$14 million to \$11.8 million due to the reduction in transfers in from the second sales tax fund.
 - Expenses are budgeted to decrease by \$3.3 million (3%) from \$13.5 million to \$10.1 million from the 2022-2023 final budget. The majority of the reduction is due to various districts having less construction costs scheduled for the beginning of the year.
3. **Construction** (Capital Projects) is funded by a parish-wide 5 mill ad valorem tax dedicated to all construction related expenditures that have been approved by the full board.
- Total revenue is expected to decrease by \$7.7 million (38%) from \$20.2 million to \$14.5 million from the 2022-2023 final budget. \$2.9 of the decrease is due to less state legislature funding than the previous year which is shown as a transfer from general fund since the revenue must be reported in that fund. The other major decrease in the amount of \$2.9 million, shown as a transfer from 2nd sales tax, is due to less construction projects being scheduled for the beginning of the year.
 - Total expenditures are expected to decrease by \$17.5 million (66.5%) from \$26.3 million to \$8.8 million over the 2022-2023 final budget. This is due to a decrease in construction expenditures for several districts as they move towards the end of construction on major projects.

GENERAL FUND

Livingston Parish Public Schools
General Fund
Recap of 2023/2024 Original Budget

	ACTUAL 2020/21	ACTUAL 2021/22	FINAL 2022/23	ORIGINAL 2023/24	% OF TOTAL	% OF CHANGE
REVENUES:						
Local Sources	\$ 48,772,930	\$ 54,568,034	\$ 55,598,266	\$ 55,872,321	21.66%	0.49%
State Sources	173,174,244	181,695,270	195,695,973	199,448,114	77.32%	1.92%
Federal Sources	-	-	-	-	0.00%	0.00%
Other Sources of Funds (KP Code 0051000)	3,357,172	3,704,261	3,737,141	2,625,000	1.02%	-29.76%
TOTAL REVENUES	\$ 225,304,346	\$ 239,967,565	\$ 255,031,380	\$ 257,945,435	100.00%	
DISBURSEMENTS :						
INSTRUCTION						
Regular Ed Programs (1100)	\$ 102,095,713	\$ 104,771,675	\$ 114,714,364	\$ 114,988,254	44.75%	0.24%
Special Ed Programs (1200)	35,421,940	38,322,319	43,693,485	43,784,335	17.04%	0.21%
Career & Technical Ed Programs (1300)	3,373,412	3,083,977	4,058,250	4,107,000	1.60%	1.20%
Other Instructional Programs (1400)	2,015,540	3,048,458	3,983,435	4,095,885	1.59%	2.82%
Special Programs (1500)	1,339,808	636,521	558,000	610,000	0.24%	9.32%
Adult/Continuing Ed Programs (1600)	25	-	24,400	24,400	0.01%	0.00%
TOTAL INSTRUCTION	\$ 144,246,438	\$ 149,862,950	\$ 167,031,934	\$ 167,609,874	65.23%	
SUPPORT SERVICES						
Pupil Support (2100)	\$ 14,516,128	\$ 15,656,694	\$ 18,168,635	\$ 18,124,135	7.05%	-0.24%
Instructional Staff (2200)	7,182,183	7,326,794	8,157,500	8,174,750	3.18%	0.21%
General Administration (2300)	4,594,990	3,604,258	3,434,456	3,253,704	1.27%	-5.26%
School Administration (2400)	15,327,981	15,949,871	17,578,755	17,715,755	6.89%	0.78%
Business Services (2500)	2,618,940	3,373,661	3,701,102	3,711,100	1.44%	0.27%
Operation & Maintenance of Plant (2600)	9,258,188	9,951,065	12,387,753	12,449,453	4.84%	0.50%
Student Transportation (2700)	14,068,401	15,657,151	17,640,410	17,425,610	6.78%	-1.22%
Central Services (2800)	2,388,235	2,626,263	3,214,250	3,184,050	1.24%	-0.94%
TOTAL SUPPORT SERVICES	\$ 69,955,046	\$ 74,145,757	\$ 84,282,861	\$ 84,038,557	32.70%	
OPERATION OF NON-INSTR SVC						
Food Service Operations (3100)	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Enterprise Services (3200)	-	-	-	-	0.00%	0.00%
Community Service Operations (3300)	23,377	20,848	30,001	27,500	0.01%	-8.34%
TOTAL OPERATION OF NON-INSTR	\$ 23,377	\$ 20,848	\$ 30,001	\$ 27,500	0.01%	
FACILITY ACQUIS & CONSTR SVC (4000)	\$ 35,725	\$ 96,644	\$ 602,000	\$ 500,000	0.19%	0.00%
DEBT SERVICES (5100)	\$ 974,402	\$ 527,186	\$ 379,587	\$ 379,587	0.15%	0.00%
OTHER USES OF FUNDS (KP Code 0051180)	\$ 521,000	\$ 1,200,522	\$ 5,814,499	\$ 2,961,019	1.15%	-49.08%
LOCAL REVENUE TRANSFER OUT (5300)	\$ 1,069,578	\$ 1,364,885	\$ 1,451,461	\$ 1,451,462	0.56%	0.00%
TOTAL DISBURSEMENTS	\$ 216,825,566	\$ 227,218,792	\$ 259,592,343	\$ 256,967,999	100.00%	
CURRENT YEAR SURPLUS (DEFICIT)	\$ 8,478,780	\$ 12,748,773	\$ (4,560,963)	\$ 977,436		
PRIOR YEAR FUND BALANCE	\$ 47,130,838	\$ 55,609,618	\$ 68,358,391	\$ 63,797,427		
CURRENT YEAR FUND BALANCE	\$ 55,609,618	\$ 68,358,391	\$ 63,797,428	\$ 64,774,863		
RESTRICTED RESERVES	\$ 25,335,803	\$ 34,714,530	\$ 34,714,530	\$ 34,714,530	53.59%	
NON-RESTRICTED RESERVES	\$ 21,795,032	\$ 33,643,861	\$ 29,082,898	\$ 30,060,333	46.41%	
CURRENT YEAR FUND BALANCE	\$ 55,609,618	\$ 68,358,391	\$ 63,797,428	\$ 64,774,863	100.00%	

The "% of Change" is the change from the prior year final budget to the current year original budget.

Original Adoption - August 17, 2023

Revision -

Final -

Livingston Parish Public Schools
General Fund
2023/2024 Original Budget - Detailed Schedule of Expense Object Codes

		ACTUAL 2020/21	ACTUAL 2021/22	FINAL 2022/23	ORIGINAL 2023/24	% OF TOTAL	% OF CHANGE
100 - SALARIES							
Amounts paid to both permanent and temporary LEA employees, including personnel substituting for those in permanent positions. This expenditure includes gross salary for personal services rendered while on the payroll of the LEA's.							
5111	OFF/ADMIN/MANAGERS	11,008,350	11,220,028	12,420,676	12,444,424	4.84%	0.19%
5112	TEACHERS	82,940,106	87,947,710	97,576,990	98,046,740	38.16%	0.48%
5113	THERAPISTS/SPEC/COUNSELORS	8,086,376	8,681,417	9,991,310	10,131,810	3.94%	1.41%
5114	CLERICAL/SECRETARIAL	3,623,770	3,855,463	4,253,725	4,272,725	1.66%	0.45%
5115	PARAPROFESSIONAL	9,422,701	10,316,300	11,978,750	11,955,750	4.65%	-0.19%
5116	SERVICE WORKERS	9,752,939	10,223,389	11,281,250	11,241,250	4.37%	-0.35%
5118	DEGREED PROFESSIONALS	1,460,224	1,797,436	2,149,300	2,166,600	0.84%	0.80%
5119	OTHER SALARIES	968,467	991,726	1,065,000	1,052,000	0.41%	-1.22%
5120	SALARIES OF TEMPORARY EMPLOYEES	14,646	35,387	125,500	125,500	0.05%	0.00%
5123	SUBSTITUTE	1,887,886	1,653,179	2,166,500	2,230,700	0.87%	2.96%
5140	SABBATICAL LEAVE	880,652	867,540	904,150	944,000	0.37%	4.41%
5150	STIPEND	94,411	55,518	240,000	252,000	0.10%	5.00%
TOTAL SALARIES		\$ 130,140,528	\$ 137,645,092	\$ 154,153,151	\$ 154,863,499	60.27%	
200 - EMPLOYEE BENEFITS							
Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are, nevertheless, part of the cost of personal services. Such amounts must be distributed to each function according to the employee's assignment.							
5210	GROUP INSURANCE	20,380,905	21,720,771	23,162,100	23,178,600	9.02%	0.07%
5225	MEDICARE	1,701,854	1,796,210	2,085,244	2,067,244	0.80%	-0.86%
5231	LA TEACHERS RETIREMENT	29,106,501	30,268,988	33,361,875	33,223,875	12.93%	-0.41%
5233	LA SCHOOL EMP. RTM SYSTEM	2,925,514	3,119,297	3,420,875	3,280,875	1.28%	-4.09%
5239	DEFERRED COMP	42,710	34,376	57,920	58,370	0.02%	0.78%
5250	UNEMPLOYMENT COMPENSATION	5,140	26,810	16,710	20,000	0.01%	19.69%
5260	WORKERS COMPENSATION	1,029,731	1,134,482	1,575,550	1,575,550	0.61%	0.00%
5270	HEALTH BENEFITS	10,669,394	11,400,302	12,371,295	12,371,295	4.81%	0.00%
5281	SICK LEAVE SEVERANCE PAY	349,075	238,380	320,000	325,000	0.13%	1.56%
5282	ANNUAL LEAVE SEVERANCE PAY	212,527	180,706	365,000	365,000	0.14%	0.00%
TOTAL EMPLOYEE BENEFITS		\$ 66,423,351	\$ 69,920,322	\$ 76,736,569	\$ 76,465,809	29.76%	
300 - PURCHASED PROFESSIONAL & TECHNICAL SERVICES							
Services which, by their, nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.							
5300	PURCHASED PROF/TECH SVCS	960,794	1,235,548	1,989,001	1,874,500	0.73%	-5.76%
5311	ASSESSOR FEES	4,306	1,379	2,000	2,000	0.00%	0.00%
5313	PENSION FUND	252,707	261,567	263,820	263,820	0.10%	0.00%
5314	SALES TAX COLLECTION FEES	52,753	63,474	81,000	81,000	0.03%	0.00%
5316	ELECTION FEES	-	-	93,300	10,000	0.00%	-89.28%
5332	LEGAL SERVICES	221,449	254,271	250,000	250,000	0.10%	0.00%
5333	AUDIT/ACCOUNTING SVCS	74,000	78,750	101,452	130,000	0.05%	28.14%
5339	OTHER PROFESSIONAL SERVICES	33,821	31,069	42,000	42,000	0.02%	0.00%
5340	PURCHASED TECH SVC	487,106	455,712	735,000	735,000	0.29%	0.00%
TOTAL PURCHASED PROF & TECH SVCS		\$ 2,086,936	\$ 2,381,770	\$ 3,557,573	\$ 3,388,320	1.32%	
400 - PURCHASED PROPERTY SERVICES							
Services purchased to operate, repair, maintain, and rent property owned or used by the LEA. These services are performed by persons other than LEA employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.							
5411	WATER/SEWAGE	5,239	5,800	5,000	5,500	0.00%	10.00%
5421	DISPOSAL SERVICES	23,242	28,584	35,000	35,000	0.01%	0.00%
5423	CUSTODIAL SERVICES	-	-	115,000	115,000	0.04%	0.00%
5430	REPAIR & MAINT	1,007,625	1,134,314	1,620,000	1,590,000	0.62%	-1.85%
5441	RENTAL OF LAND & BUILDINGS	70,994	52,856	53,000	53,000	0.02%	-96.73%
5442	RENTAL OF EQUIP & VEHICLES	751,292	748,617	1,019,000	943,000	0.37%	1679.25%
TOTAL PURCHASED PROPERTY SVCS		\$ 1,858,391	\$ 1,970,171	\$ 2,847,000	\$ 2,741,500	1.07%	

Livingston Parish Public Schools
General Fund
2023/2024 Original Budget - Detailed Schedule of Expense Object Codes

	ACTUAL 2020/21	ACTUAL 2021/22	FINAL 2022/23	ORIGINAL 2023/24	% OF TOTAL	% OF CHANGE
500 - OTHER PURCHASED SERVICES						
Amounts						
5500 OTHER PURCHASED SERVICES	284,022	323,818	300,000	300,000	0.12%	0.00%
5513 PYMTS IN LIEU OF TRANSPORTATION	-	-	1,000	1,000	0.00%	0.00%
5521 LIABILITY INSURANCE	271,852	501,398	384,000	384,000	0.15%	0.00%
5522 PROPERTY INSURANCE	1,765,094	2,099,582	2,792,000	2,792,000	1.09%	0.00%
5523 FLEET INSURANCE	365,069	722,023	985,000	985,000	0.38%	0.00%
5524 ERRORS & OMISSIONS INSURANCE	42,291	45,340	61,000	61,000	0.02%	0.00%
5525 FAITHFUL PERFORMANCE BONDS	11,379	11,987	12,500	12,500	0.00%	0.00%
5530 COMMUNICATIONS (POSTAGE/INTERNET)	393,735	628,151	772,000	775,000	0.30%	0.39%
5540 ADVERTISING	15,544	9,724	25,000	25,000	0.01%	0.00%
5550 PRINTING & BINDING	18,669	-	5,000	5,000	0.00%	0.00%
5563 TUITION TO PRIVATE SOURCE	112,988	94,727	175,000	175,000	0.07%	0.00%
5564 TUITION TO INTER ED AGEN IN STATE	373,653	245,945	480,000	450,000	0.18%	-6.25%
5582 TRAVEL	247,319	229,000	326,050	288,550	0.11%	-11.50%
5583 OPERATIONAL ALLOWANCE	20,257	21,497	38,000	38,000	0.01%	0.00%
TOTAL OTHER PURCHASED SVCS	\$ 3,921,871	\$ 4,933,192	\$ 6,356,550	\$ 6,292,050	2.45%	
600 - SUPPLIES						
Amounts						
5610 M & S	2,484,007	1,861,143	2,252,303	2,497,503	0.97%	10.89%
5615 SUPPLIES-TECHNOLOGY RELATED	600,763	1,063,542	1,573,400	1,527,500	0.59%	-2.92%
5621 NATURAL GAS	1,467	1,608	2,500	2,500	0.00%	0.00%
5622 ELECTRICITY	113,542	98,936	160,000	160,000	0.06%	0.00%
5626 GASOLINE	790,476	1,447,545	1,760,000	1,760,000	0.68%	0.00%
5640 BOOKS & PERIODICALS	178,832	183,301	190,000	190,000	0.07%	0.00%
5642 TEXTBOOKS	2,540,932	516,473	467,000	540,000	0.21%	15.63%
TOTAL SUPPLIES	\$ 6,710,019	\$ 5,172,548	\$ 6,405,203	\$ 6,677,503	2.60%	
700 - PROPERTY						
Expenses						
5720 BUILDINGS	35,725	96,644	602,000	500,000	0.19%	0.00%
5730 EQUIPMENT	281,570	304,775	317,500	317,500	0.12%	0.00%
5734 TECHNOLOGY RELATED HARDWARE	17,108	53,085	27,000	27,000	0.01%	0.00%
5735 TECHNOLOGY SOFTWARE	-	-	42,000	-	0.00%	-100.00%
TOTAL PROPERTY	\$ 334,402	\$ 454,504	\$ 988,500	\$ 844,500	0.33%	
800 - DEBT SERVICE AND MISCELLANEOUS						
Amounts paid for goods and services not otherwise classified above.						
5810 DUES & FEES	148,969	231,929	250,000	250,000	0.10%	0.00%
5820 JUDGEMENTS AGAINST THE LEA	-	-	10,000	10,000	0.00%	0.00%
5831 REDEMPTION OF PRINCIPAL	917,427	497,520	367,710	367,710	0.14%	0.00%
5832 INTEREST (LONG-TERM)	56,974	29,665	11,877	11,877	0.00%	0.00%
5890 MISC	2,636,118	1,416,672	642,250	642,750	0.25%	0.08%
TOTAL DEBT SERVICE & MISCELLANEOUS	\$ 3,759,489	\$ 2,175,787	\$ 1,281,837	\$ 1,282,337	0.50%	
900 - OTHER USES OF FUNDS						
This series						
5932 TRANSFERS OUT CONST	245,244	250,800	4,923,784	2,070,304	0.81%	-57.95%
5932 TRANSFERS OUT - SFS	8,615	-	-	-	0.00%	0.00%
5932 TRANSFERS OUT - OTHER STATE GT	267,141	71,080	-	-	0.00%	0.00%
5932 TRANSFERS OUT - TO SCHOOLS	-	878,642	890,715	890,715	0.35%	0.00%
5940 LOCAL REVENUE TRANSFERS OUT	1,069,578	1,364,885	1,451,461	1,451,461	0.56%	0.00%
TOTAL OTHER USES OF FUNDS	\$ 1,590,578	\$ 2,565,407	\$ 7,265,960	\$ 4,412,480	1.72%	
GRAND TOTAL ALL EXPENSE OBJECTS	\$ 216,825,565	\$ 227,218,792	\$ 259,592,343	\$ 256,967,998	100.00%	

The "% of Change" is the change from the prior year final budget to the current year original budget.

Livingston Parish Public Schools

General Fund Budget

Local Revenues (1000)

Major Local Revenue Estimates

* Constitutional Tax of 3.29 Mills and 7.18 Mills Renewable Taxes - These two property taxes are the third largest source of revenue for the General Fund. This is an ad valorem tax giving additional support to public elementary and secondary schools that was approved by a majority of the electors voting in the parish. The amount levied on the taxable assessed value of real and personal property is approved by the Board annually subject to the limitations approved by the voters and the Legislature. Revenue estimates are calculated using a 93% collection rate on property tax assessments projected by the Livingston Parish Tax Assessor.

* 1% and 80% of 0.5% Sales and Use Taxes - This is the second largest source of revenue for the General Fund. This is a tax on the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services as defined by law. Estimates are received from the Sales and Use Tax Commission.

* 1% Collections by Sheriff - Monies collected by the Sheriff on all ad valorem taxes collected by all taxing bodies (i.e. city, parish council, fire district, etc.). The Sheriff remits this tax directly to the Teacher's Retirement System of Louisiana.

* Interest on Investments and Checking Accounts - Revenue on temporary or permanent investments in interest bearing checking accounts and certificates of deposit.

* Services Provided Other Local Government – Fees charged for the collection of Sales and Use Taxes.

* Medicaid Reimbursement – Reimbursement received from the Medicaid program for services rendered to qualifying students under the program.

* Federal E-Rate Reimbursement - The Federal government set up the Schools and Librarians Universal Service Program as a part of the Telecommunications Act of 1996 with the express purpose of providing affordable access to telecommunications services. This program gives Livingston Parish Public Schools discounts of 20% to 90% on telecommunications services, Internet access, and internal connections. Budget estimates are received from the Technology Director are based on anticipated purchases for the ensuing budget year.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
REVENUES:						
REVENUE FROM LOCAL SOURCES						
(1)CONSTITUTIONAL TAX	41111	1,991,240	2,026,758	2,131,000	2,131,000	-
(2)RENEWABLE TAXES	41112	4,345,618	4,423,138	4,645,000	4,645,000	-
UP TO 1% COLLECTIONS BY SHER	41114	649,931	672,787	650,000	650,000	-
PENALTIES & INTEREST ON PROPERTY TAXES	41116	34,154	25,708	25,700	25,700	-
SALES AND USE TAXES	41130	34,525,352	40,298,126	40,570,445	40,770,000	0.49
TAXES COLLECTED DUE TO TIF	41137	2,176,588	519,022	-	-	-
TUITION FROM INDIVIDUALS EXC SUMMER SCH	41311	276,990	209,200	200,000	200,000	-
TUITION FROM OTHER LEAS	41320	6,000	8,325	8,500	8,500	-
INTEREST ON INVSTMNT-CHECKING	41510	565,014	646,796	2,975,000	2,975,000	-
EARN FROM 16TH SECT PROP	41541	2,055	3,482	3,000	3,000	-
CONTRIBUTIONS & DONATIONS	41920	6,450	350	350	350	-
BOOKS & SUPPLIES SOLD	41940	22,432	18,565	15,000	15,000	-
SERVICES PROVIDED OTHER GOVTS	41960	664,060	673,020	746,845	746,845	-
MEDICAID REIMBURSEMENT	41991	1,958,510	3,294,693	2,000,000	2,000,000	-
E-RATE REVENUES	41993	459,402	395,701	401,926	401,926	-
MISC REVENUE (LOCAL)	41999	1,089,135	1,352,364	1,225,500	1,300,000	6.08
TOTAL REVENUE FROM LOCAL SOURCES		48,772,930	54,568,034	55,598,266	55,872,321	

Livingston Parish Public Schools
General Fund Budget
State Revenues (3000)

Major State Revenue Estimates

* Minimum Foundation Program (MFP) - This is the single largest source of revenue for the General Fund. It is based on a formula adopted by the State Board of Elementary and Secondary Education (BESE) and approved by the Louisiana Legislature. This formula determines the cost of a minimum foundation program of education in all public elementary and secondary schools and helps to allocate funds to parish and city school systems.

* Other Unrestricted Revenues - Other funds distributed by the State to the school system; that are not dedicated, or required to be used for specific purposes.

* Other Restricted Revenues - Other restricted revenues received from the State that must be used for a categorical or specific purpose.

* Revenue Sharing for Constitutional and Other Renewable Taxes - The State of Louisiana exempts homeowners from paying property taxes on homes valued below \$75,000. As a result of this exemption, the Board is expected to lose revenues which cannot be collected. State Revenue Sharing funds give a portion of this loss back to the Board.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
REVENUE FROM STATE SOURCES						
STATE PUBLIC SCHOOL FUND	43110	172,408,063	180,816,587	192,889,761	190,643,202	-1.16
PIP	43230	7,223	5,329	5,300	4,000	-24.53
NON-PUBLIC TEXTBOOK (STATE)	43255	2,183	-	5,200	5,200	-
OTHER RESTRICTED REVENUE	43290	-	100,000	2,000,000	8,000,000	300.00
REV SHARING CONST TAX	43810	166,020	169,782	174,510	174,510	-
REVENUE SHARING - OTHER TAXES	43815	588,888	602,229	619,002	619,002	-
EMPLOYERS CONTR TCH RET	43910	1,867	1,343	2,200	2,200	-
TOTAL REVENUE FROM STATE SOURCES		173,174,244	181,695,270	195,695,973	199,448,114	

Livingston Parish Public Schools
General Fund Budget
Federal Revenues (4000)

Major Federal Revenue Estimates

* FEMA - Disaster Relief - Federal funds administered by the State to provide financial assistance for repairs and/or rebuilding necessary after a natural disaster. Revenues may not always be received in every fiscal year.

LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024

	<u>ACCT CODE</u>	<u>ACTUAL 2020/2021</u>	<u>ACTUAL 2021/2022</u>	<u>FINAL 2022/2023</u>	<u>ORIGINAL 2023/2024</u>	<u>% CHG</u>
REVENUE FROM FEDERAL SOURCES						
TOTAL REVENUE FROM FEDERAL SOURCES		-	-	-	-	

Livingston Parish Public Schools
General Fund Budget
Other Sources of Funds – Function 5000

Other Sources of Funds Description

* A number of outlays of governmental funds are not properly classified as revenues, but still require budgetary or accounting control. This includes certain transfers of money from one fund to another such as:

- * Indirect Cost - The transfer of funds from federal grants to the General Fund for those indirect costs which are not readily identifiable but are nevertheless incurred for the joint benefit of the Board.
- * Operating Transfers In – Transactions that withdraw money from one fund and place it in another without recourse. They are as follows:
- * Proceeds – Disposal of Real/Personal Property

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
OTHER SOURCES OF FUNDS						
TRANSFER OF INDIRECT COST	45210	2,543,857	2,724,638	2,500,000	1,750,000	-30.00
OPERATING TRANSFERS IN	45220	747,820	911,216	850,000	850,000	-
PROCEEDS-DISP OF REAL OR PERSONAL PROP	45300	65,495	22,275	47,174	25,000	-47.00
INSURANCE PROCEEDS FROM LOSSES	45320	-	46,131	339,967	-	-100.00
TOTAL OTHER SOURCES OF FUNDS		3,357,172	3,704,261	3,737,141	2,625,000	

LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024

	<u>ACCT CODE</u>	<u>ACTUAL 2020/2021</u>	<u>ACTUAL 2021/2022</u>	<u>FINAL 2022/2023</u>	<u>ORIGINAL 2023/2024</u>	<u>% CHG</u>
TOTAL REVENUES		\$ 225,304,346	\$ 239,967,564	\$ 255,031,380	\$ 257,945,435	

Livingston Parish Public Schools

General Fund Budget

Regular Programs – Function 1100

Regular Programs Description

* Elementary and Secondary - Activities that provide students in grades K-12 with learning experiences to prepare them for activities as citizens, family members, and non-career and technical workers.

Regular Program Goals

- * To help students develop and maintain good physical and mental health.

- * To help students achieve command of the fundamental skills and knowledge which are basic to all other learning activities.

- * To help students learn to receive and to express ideas effectively.

- * To help students gain an understanding of our constitutional form of government and a knowledge of the history of the United States and accept the obligations of good citizenship.

- * To help students understand the scientific approach to the problem of life, recognizing the need for conservation of human and natural resources and the contributions made by science to the world in which we live.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
EXPENDITURES:						
REGULAR PROGRAMS	1100					
TEACHERS	5112	62,159,736	65,907,014	72,238,500	72,462,500	0.31
PARAPROFESSIONAL	5115	833,821	838,784	1,016,500	981,500	-3.44
SALARIES OF TEMPORARY EMPLOYEE	5120	-	4,873	27,500	27,500	-
SUBSTITUTE	5123	1,458,170	1,237,131	1,616,000	1,680,000	3.96
SABBATICAL LEAVE	5140	631,007	480,612	410,000	410,000	-
GROUP INSURANCE	5210	9,306,748	9,911,510	10,643,500	10,643,500	-
MEDICARE	5225	857,136	902,352	1,024,859	1,024,859	-
LA TEACHERS RETIREMENT	5231	15,945,756	16,531,420	17,953,800	17,953,800	-
LA SCHOOL EMP. RTM SYSTEM	5233	13,748	671	2,500	2,500	-
DEFERRED COMP	5239	22,834	16,717	26,000	26,000	-
UNEMPLOYMENT COMPENSATION	5250	5,140	26,810	16,710	20,000	19.69
WORKERS COMPENSATION	5260	222,156	252,133	500,000	500,000	-
HEALTH BENEFITS	5270	5,667,316	6,006,366	6,508,095	6,508,095	-
SICK LEAVE SEVERANCE PAY	5281	173,340	103,618	110,000	110,000	-
PURCHASED PROF/TECH SVCS	5300	1,085	20,696	37,000	37,000	-
REPAIR & MAINT	5430	31,392	15,059	75,000	75,000	-
OTHER PURCHASED SERVICES	5500	150,470	221,138	200,000	200,000	-
TUIT TO INTER ED AGEN IN STATE	5564	343,605	169,646	400,000	400,000	-
TRAVEL	5582	13,624	12,454	13,300	13,300	-
M & S	5610	1,216,461	554,591	327,700	352,700	7.63
SUPPLIES-TECHNOLOGY RELATED	5615	381,490	802,587	838,400	800,000	-4.58
TEXTBOOKS	5642	2,540,932	516,473	467,000	540,000	15.63
EQUIPMENT	5730	-	171,348	70,000	70,000	-
TECHNOLOGY RELATED HARDWARE	5734	11,183	-	25,000	25,000	-
TECHNOLOGY SOFTWARE	5735	-	-	42,000	-	-100.00
MISC	5890	108,565	67,670	125,000	125,000	-
TOTAL REGULAR PROGRAMS		102,095,713	104,771,675	114,714,364	114,988,254	

Livingston Parish Public Schools
General Fund Budget
Special Education Programs – Function 1200

Special Education Programs Description

* Specially designed instruction to meet the unique needs and abilities of disabled or gifted children during regular school day, extended day, and summer school.

Special Education Program Goals

* To plan and implement a continuous program of skills, concepts and instruction in a learning environment designed to promote excellence in order that every student may be offered a free education to develop to their fullest potential.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
SPECIAL ED PROGRAMS	1200					
TEACHERS	5112	14,814,771	15,825,577	18,169,240	18,219,240	0.28
PARAPROFESSIONAL	5115	7,352,121	8,151,149	9,493,750	9,493,750	-
SALARIES OF TEMPORARY EMPLOYEE	5120	8,153	8,916	10,000	10,000	-
SUBSTITUTE	5123	173,290	229,538	275,000	275,000	-
SABBATICAL LEAVE	5140	108,293	67,156	235,150	275,000	16.95
GROUP INSURANCE	5210	4,057,409	4,388,463	4,600,000	4,600,000	-
MEDICARE	5225	288,717	312,545	375,095	375,095	-
LA TEACHERS RETIREMENT	5231	5,500,224	5,840,231	6,551,500	6,551,500	-
LA SCHOOL EMP. RTM SYSTEM	5233	42,860	46,535	50,550	50,550	-
DEFERRED COMP	5239	8,509	6,892	12,000	12,000	-
WORKERS COMPENSATION	5260	28,175	126,890	225,000	225,000	-
HEALTH BENEFITS	5270	2,556,143	2,761,569	3,025,200	3,025,200	-
SICK LEAVE SEVERANCE PAY	5281	48,123	74,670	75,000	75,000	-
ANNUAL LEAVE SEVERANCE PAY	5282	-	-	30,000	30,000	-
PURCHASED PROF/TECH SVCS	5300	329,006	415,627	475,000	475,000	-
OTHER PURCHASED SERVICES	5500	17,352	-	-	-	-
TRAVEL	5582	51,021	54,500	65,000	66,000	1.54
M & S	5610	5,700	2,090	11,000	11,000	-
SUPPLIES-TECHNOLOGY RELATED	5615	7,072	9,971	15,000	15,000	-
MISC	5890	25,000	-	-	-	-
TOTAL SPECIAL ED PROGRAMS		35,421,940	38,322,319	43,693,485	43,784,335	

Livingston Parish Public Schools

General Fund Budget

Career & Technical Education Programs – Function 1300

Career & Technical Education Programs Description

* Activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area such as agriculture, family and consumer sciences, trade and industry, and business and administration.

Career & Technical Education Program Goals

* To provide students pursuing a vocational program of study with a vigorous, more challenging and coherent program of vocational and academic studies to prepare for continued learning in either an employment or educational setting.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
VOCATIONAL PROGRAMS	1300					
TEACHERS	5112	1,514,465	1,402,672	1,546,750	1,549,000	0.15
SALARIES OF TEMPORARY EMPLOYEE	5120	-	3,000	-	-	-
SUBSTITUTE	5123	2,090	2,404	4,000	4,000	-
GROUP INSURANCE	5210	211,921	192,462	203,500	220,000	8.11
MEDICARE	5225	20,301	18,596	22,500	22,500	-
LA TEACHERS RETIREMENT	5231	384,605	346,999	382,000	382,000	-
DEFERRED COMP	5239	26	382	1,500	1,500	-
WORKERS COMPENSATION	5260	-	-	50,000	50,000	-
HEALTH BENEFITS	5270	317,240	343,352	375,000	375,000	-
SICK LEAVE SEVERANCE PAY	5281	733	-	-	-	-
ANNUAL LEAVE SEVERANCE PAY	5282	21,352	-	50,000	50,000	-
PURCHASED PROF/TECH SVCS	5300	2,242	206	5,000	65,000	1,200.00
REPAIR & MAINT	5430	-	10,000	50,000	50,000	-
OTHER PURCHASED SERVICES	5500	116,200	102,680	100,000	100,000	-
TUITION TO PRIVATE SOURCE	5563	112,988	94,727	175,000	175,000	-
TUIT TO INTER ED AGEN IN STATE	5564	30,048	76,299	80,000	50,000	-37.50
TRAVEL	5582	56,535	7,098	30,000	30,000	-
M & S	5610	400,200	328,434	555,000	555,000	-
SUPPLIES-TECHNOLOGY RELATED	5615	107,539	144,671	325,000	325,000	-
EQUIPMENT	5730	74,928	9,995	100,000	100,000	-
MISC	5890	-	-	3,000	3,000	-
TOTAL VOCATIONAL PROGRAMS		3,373,412	3,083,977	4,058,250	4,107,000	

Livingston Parish Public Schools

General Fund Budget

Other Instructional Programs – Function 1400

Other Instructional Programs Description

* Activities that provide students in grades K-12 with learning experiences in school sponsored co-curricular activities, athletics, and driver education programs. These programs normally supplement the regular instructional program and include such activities as co-curricular instruction, athletics, driver education, and remediation programs.

Other Instructional Program Goals

* To provide additional programs that enhances or expands the regular instruction.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
OTHER INSTRUCTIONAL PROGRAMS	1400					
TEACHERS	5112	1,330,052	1,759,068	2,380,000	2,492,000	4.71
PARAPROFESSIONAL	5115	59,077	391,853	409,500	409,500	-
SALARIES OF TEMPORARY EMPLOYEE	5120	6,493	18,598	88,000	88,000	-
SUBSTITUTE	5123	98,294	1,244	12,500	12,500	-
SABBATICAL LEAVE	5140	-	-	20,000	20,000	-
GROUP INSURANCE	5210	65,727	234,718	280,000	280,000	-
MEDICARE	5225	20,887	28,295	37,400	37,400	-
LA TEACHERS RETIREMENT	5231	360,391	520,790	630,000	640,000	1.59
LA SCHOOL EMP. RTM SYSTEM	5233	6,392	8,065	10,125	10,125	-
DEFERRED COMP	5239	424	373	860	1,310	52.33
WORKERS COMPENSATION	5260	-	190	2,050	2,050	-
PURCHASED PROF/TECH SVCS	5300	-	22,316	-	-	-
REPAIR & MAINT	5430	8,862	5,755	10,000	10,000	-
RENTAL OF EQUIP & VEHICLES	5442	27,200	14,400	40,000	30,000	-25.00
TRAVEL	5582	-	2,714	4,000	4,000	-
M & S	5610	25,665	33,697	48,000	48,000	-
GASOLINE	5626	6,077	6,381	10,000	10,000	-
MISC	5890	-	-	1,000	1,000	-
TOTAL OTHER INSTRUCTIONAL PROGRAMS		2,015,540	3,048,458	3,983,435	4,095,885	

Livingston Parish Public Schools
General Fund Budget
Special Programs – Function 1500

Special Programs Description

* Activities primarily for students having special needs. The Special Programs include pre-kindergarten, culturally different students with learning disabilities, bilingual students, and special programs for other types of students.

Special Program Goals

* To provide experiences in which preschool children can develop a positive concept of self and school, as well as those that promote growth and development in physical, cognitive and emotional areas.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
SPECIAL PROGRAMS	1500					
TEACHERS	5112	495,165	362,289	240,000	280,000	16.67
PARAPROFESSIONAL	5115	354,663	82,487	98,000	110,000	12.24
SUBSTITUTE	5123	2,862	355	3,000	3,000	-
GROUP INSURANCE	5210	172,466	51,850	70,000	70,000	-
MEDICARE	5225	10,880	3,416	6,000	6,000	-
LA TEACHERS RETIREMENT	5231	209,570	63,217	80,000	80,000	-
LA SCHOOL EMP. RTM SYSTEM	5233	4,243	4,541	5,500	5,500	-
DEFERRED COMP	5239	322	3	500	500	-
WORKERS COMPENSATION	5260	89,639	67,755	50,000	50,000	-
SICK LEAVE SEVERANCE PAY	5281	-	-	5,000	5,000	-
M & S	5610	(1)	610	-	-	-
TOTAL SPECIAL PROGRAMS		1,339,808	636,521	558,000	610,000	

Livingston Parish Public Schools

General Fund Budget

Adult/Continuing Education Programs – Function 1600

Adult Education Programs Description

* Activities that enable adults to acquire the basic skills necessary to function in today's society so that they can benefit from the completion of secondary school, enhanced family life, attaining citizenship and participating in job training and retraining programs.

Adult Education Program Goals

* To deliver an instructional program which meets the special needs of adult learners as they work toward GED certificates or personal goals. Programs include activities to foster the development of fundamental tools of learning; preparing students for a post secondary career; preparing students for post secondary education programs; upgrading occupational competence; preparing students for a new or different career; developing skills and appreciation for special interests; or to enrich the aesthetic qualities of life.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
ADULT/CONTINUING ED PROGRAMS	1600					
TEACHERS	5112	9	-	10,000	10,000	-
PARAPROFESSIONAL	5115	-	-	10,000	10,000	-
GROUP INSURANCE	5210	-	-	1,000	1,000	-
MEDICARE	5225	-	-	800	800	-
LA TEACHERS RETIREMENT	5231	2	-	2,000	2,000	-
DEFERRED COMP	5239	-	-	500	500	-
M & S	5610	13	-	100	100	-
TOTAL ADULT/CONTINUING ED PROGRAMS		25	-	24,400	24,400	

Livingston Parish Public Schools
General Fund Budget
Pupil Support Services – Function 2100

Pupil Support Services Description

* Activities designed to assess and improve the well-being of students and to supplement the teaching process. These activities include Attendance and Social Work Services, Guidance Services, Health Services, Psychological and Educational Assessment Services, and Speech Pathology and Audiology Services.

Pupil Support Service Goals

* To enable students to derive the fullest possible educational experience from school by providing or arranging necessary social work services, psychological services, assessment services and guidance services.

* To insure that all students may fully participate in educational endeavors of the school system through early screening and treatment of health problems.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
PUPIL SUPPORT SERVICES	2100					
OFF/ADMIN/MANAGERS	5111	387,169	370,743	400,000	400,000	-
THERAPISTS/SPEC/COUNSELORS	5113	8,086,376	8,681,417	9,991,310	10,131,810	1.41
CLERICAL/SECRETARIAL	5114	153,553	155,564	180,625	180,625	-
PARAPROFESSIONAL	5115	77,844	59,228	45,000	45,000	-
DEGREED PROFESSIONALS	5118	901,487	1,209,638	1,477,000	1,477,000	-
OTHER SALARIES	5119	113,498	133,891	146,000	146,000	-
SABBATICAL LEAVE	5140	18,260	18,520	22,000	22,000	-
GROUP INSURANCE	5210	1,371,984	1,529,705	1,723,000	1,723,000	-
MEDICARE	5225	129,399	139,718	167,500	167,500	-
LA TEACHERS RETIREMENT	5231	2,417,769	2,567,209	2,970,000	2,850,000	-4.04
LA SCHOOL EMP. RTM SYSTEM	5233	8,903	5,716	50,000	10,000	-80.00
DEFERRED COMP	5239	1,606	1,288	4,000	4,000	-
WORKERS COMPENSATION	5260	114,318	66,126	182,000	182,000	-
HEALTH BENEFITS	5270	528,733	572,254	610,000	610,000	-
SICK LEAVE SEVERANCE PAY	5281	31,654	-	10,000	10,000	-
ANNUAL LEAVE SEVERANCE PAY	5282	53,170	-	-	-	-
TRAVEL	5582	67,549	61,954	90,000	65,000	-27.78
M & S	5610	23,024	66,249	80,200	80,200	-
MISC	5890	29,832	17,474	20,000	20,000	-
TOTAL PUPIL SUPPORT SERVICES		14,516,128	15,656,694	18,168,635	18,124,135	

Livingston Parish Public Schools
General Fund Budget
Instructional Staff Services – Function 2200

Instructional Staff Services Description

* Activities associated with assisting the instructional staff with the content and the process of providing learning experiences for students. These activities include Improvement of Instructional Services, Instruction and Curriculum Development Services, Instructional Staff Training Services, and Library/Media Services.

Instructional Staff Service Goals

* Provide supervision and administrative leadership for regular and special education services for the parish and to continually seek methods of improving the quality of instruction.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
INSTRUCTIONAL STAFF SERVICES	2200					
OFF/ADMIN/MANAGERS	5111	1,858,292	1,841,640	1,944,250	1,948,000	0.19
TEACHERS	5112	2,625,909	2,691,090	2,992,500	3,034,000	1.39
CLERICAL/SECRETARIAL	5114	97,216	89,343	105,000	105,000	-
PARAPROFESSIONAL	5115	40,268	44,199	51,000	51,000	-
SUBSTITUTE	5123	2,622	2,384	5,000	5,000	-
SABBATICAL LEAVE	5140	27,717	68,567	82,000	82,000	-
STIPEND	5150	94,411	55,518	240,000	252,000	5.00
GROUP INSURANCE	5210	566,248	619,568	675,000	675,000	-
MEDICARE	5225	60,467	62,872	72,100	72,100	-
LA TEACHERS RETIREMENT	5231	1,133,782	1,159,343	1,220,900	1,220,900	-
LA SCHOOL EMP. RTM SYSTEM	5233	9,553	944	1,000	1,000	-
DEFERRED COMP	5239	32	27	750	750	-
WORKERS COMPENSATION	5260	132,164	119,057	90,000	90,000	-
HEALTH BENEFITS	5270	264,367	286,127	312,000	312,000	-
SICK LEAVE SEVERANCE PAY	5281	7,334	17,383	25,000	25,000	-
ANNUAL LEAVE SEVERANCE PAY	5282	-	59,451	65,000	65,000	-
TRAVEL	5582	18,821	25,979	30,000	20,000	-33.33
M & S	5610	51,149	-	50,000	20,000	-60.00
SUPPLIES-TECHNOLOGY RELATED	5615	-	-	5,000	5,000	-
BOOKS & PERIODICALS	5640	178,832	183,301	190,000	190,000	-
MISC	5890	13,000	-	1,000	1,000	-
TOTAL INSTRUCTIONAL STAFF SERVICES		7,182,183	7,326,794	8,157,500	8,174,750	

Livingston Parish Public Schools
General Fund Budget
General Administration – Function 2300

General Administration Description

* Activities concerned with establishing and administering policy for operating the local educational agency. Activities include the Board of Education Services and Executive Administrative Services.

General Administration Goals

* The Board's goal is to develop policies and procedures that demand the highest standards of excellence possible with the focus on the student. His or her education is the central concern of the Board's policies and administrative regulations. The Board shall also provide for the construction of a sufficient number of school buildings to meet the demands of present and future student enrollments and, in doing so, provide the highest type of educational environment for students at the lowest expenditure of tax dollars.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
GENERAL ADMINISTRATION	2300					
OFF/ADMIN/MANAGERS	5111	610,608	650,988	785,384	675,384	-14.01
CLERICAL/SECRETARIAL	5114	344,682	385,955	417,500	423,500	1.44
GROUP INSURANCE	5210	97,628	104,590	125,000	125,000	-
MEDICARE	5225	12,805	14,449	18,450	18,450	-
LA TEACHERS RETIREMENT	5231	195,916	224,804	255,800	235,800	-7.82
HEALTH BENEFITS	5270	52,873	57,225	62,000	62,000	-
SICK LEAVE SEVERANCE PAY	5281	-	4,393	15,000	15,000	-
ANNUAL LEAVE SEVERANCE PAY	5282	-	30,423	50,000	50,000	-
PURCHASED PROF/TECH SVCS	5300	4,300	36,300	5,000	5,000	-
ASSESSOR FEES	5311	4,306	1,379	2,000	2,000	-
PENSION FUND	5313	252,707	261,567	263,820	263,820	-
SALES TAX COLLECTION FEES	5314	52,753	63,474	81,000	81,000	-
ELECTION FEES	5316	-	-	93,300	10,000	-89.28
LEGAL SERVICES	5332	221,449	254,271	250,000	250,000	-
AUDIT/ACCOUNTING SVCS	5333	74,000	78,750	101,452	130,000	28.14
RENTAL OF EQUIP & VEHICLES	5442	-	2,289	7,000	6,000	-14.29
LIABILTY INSURANCE	5521	271,852	501,398	384,000	384,000	-
ERRORS & OMISSIONS INSURANCE	5524	42,291	45,340	61,000	61,000	-
FAITHFUL PERFORMANCE BONDS	5525	11,379	11,987	12,500	12,500	-
TELEPHONE & POSTAGE	5530	-	-	30,000	30,000	-
TRAVEL	5582	12,723	19,052	33,500	30,000	-10.45
M & S	5610	1,646	468	13,500	16,000	18.52
SUPPLIES-TECHNOLOGY RELATED	5615	-	-	2,500	2,500	-
EQUIPMENT	5730	-	-	6,000	6,000	-
DUES & FEES	5810	19,559	20,664	25,000	25,000	-
JUDGEMENTS AGAINST THE LEA	5820	-	-	10,000	10,000	-
MISC	5890	2,311,514	834,490	323,750	323,750	-
TOTAL GENERAL ADMINISTRATION		4,594,990	3,604,258	3,434,456	3,253,704	

Livingston Parish Public Schools
General Fund Budget
School Administration – Function 2400

School Administration Description

* Activities concerned with the overall administrative responsibility for a school. This includes supervision and maintenance of school records and the coordination of instructional activities.

School Administration Goals

* To insure planning, organization and implementation of all educational and supportive activities of the school.

* To provide a school environment that is conducive to a good teaching/learning process.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
SCHOOL ADMINISTRATION	2400					
OFF/ADMIN/MANAGERS	5111	7,525,022	7,671,161	8,632,140	8,782,140	1.74
CLERICAL/SECRETARIAL	5114	2,650,115	2,835,323	3,120,400	3,120,400	-
SABBATICAL LEAVE	5140	95,376	232,685	135,000	135,000	-
GROUP INSURANCE	5210	1,596,946	1,682,851	1,800,000	1,800,000	-
MEDICARE	5225	135,643	140,276	158,640	140,640	-11.35
LA TEACHERS RETIREMENT	5231	2,476,289	2,514,657	2,727,375	2,727,375	-
LA SCHOOL EMP. RTM SYSTEM	5233	2,200	1,973	2,500	2,500	-
DEFERRED COMP	5239	864	1,053	2,200	2,200	-
WORKERS COMPENSATION	5260	904	31	2,500	2,500	-
HEALTH BENEFITS	5270	528,733	572,254	620,000	620,000	-
SICK LEAVE SEVERANCE PAY	5281	53,618	15,955	25,000	30,000	20.00
ANNUAL LEAVE SEVERANCE PAY	5282	117,725	70,386	100,000	100,000	-
PURCHASED PROF/TECH SVCS	5300	-	-	15,000	15,000	-
TRAVEL	5582	-	-	3,000	3,000	-
M & S	5610	2,136	-	5,000	5,000	-
DUES & FEES	5810	129,410	211,265	225,000	225,000	-
MISC	5890	13,000	-	5,000	5,000	-
TOTAL SCHOOL ADMINISTRATION		15,327,981	15,949,871	17,578,755	17,715,755	

Livingston Parish Public Schools
General Fund Budget
Business Services – Function 2500

Business Services Description

* Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the Board. Included are the fiscal and internal services such as budgeting, payroll, internal auditing, financial accounting, property accounting, purchasing, printing, and warehousing.

Business Service Goals

* To provide leadership in developing, implementing, and maintaining the highest standards possible in the area of sound fiscal management. It is also a goal for the budget to be presented as a policy document, a financial plan, an operations guide, and a communications device.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
BUSINESS SERVICES	2500					
OFF/ADMIN/MANAGERS	5111	269,691	326,245	314,602	304,600	-3.18
CLERICAL/SECRETARIAL	5114	204,221	214,830	247,000	260,000	5.26
DEGREED PROFESSIONALS	5118	441,668	469,122	539,600	554,600	2.78
OTHER SALARIES	5119	274,565	289,685	324,000	324,000	-
GROUP INSURANCE	5210	146,856	161,708	185,000	185,000	-
MEDICARE	5225	16,069	17,416	20,000	20,000	-
LA TEACHERS RETIREMENT	5231	184,293	191,414	223,000	215,000	-3.59
LA SCHOOL EMP. RTM SYSTEM	5233	76,062	96,669	100,000	100,000	-
DEFERRED COMP	5239	533	557	1,400	1,400	-
WORKERS COMPENSATION	5260	21,314	43,849	7,000	7,000	-
HEALTH BENEFITS	5270	105,747	114,451	124,000	124,000	-
SICK LEAVE SEVERANCE PAY	5281	6,682	-	10,000	10,000	-
ANNUAL LEAVE SEVERANCE PAY	5282	531	-	35,000	35,000	-
PURCHASED PROF/TECH SVCS	5300	82,098	87,661	100,000	100,000	-
PURCHASED TECH SVC	5340	167,114	241,283	290,000	290,000	-
REPAIR & MAINT	5430	114,000	141,117	230,000	230,000	-
RENTAL OF EQUIP & VEHICLES	5442	1,430	1,895	7,000	7,000	-
TELEPHONE & POSTAGE	5530	34,862	64,781	155,000	155,000	-
ADVERTISING	5540	15,544	9,724	25,000	25,000	-
PRINTING & BINDING	5550	18,669	-	5,000	5,000	-
TRAVEL	5582	2,827	18,962	20,500	20,500	-
M & S	5610	300,849	408,214	570,000	570,000	-
SUPPLIES-TECHNOLOGY RELATED	5615	4,074	747	17,500	17,500	-
EQUIPMENT	5730	111,121	123,432	140,500	140,500	-
TECHNOLOGY RELATED HARDWARE	5734	-	-	1,000	1,000	-
MISC	5890	18,120	349,899	9,000	9,000	-
TOTAL BUSINESS SERVICES		2,618,940	3,373,661	3,701,102	3,711,100	

Livingston Parish Public Schools

General Fund Budget

Operation & Maintenance of Plant Services – Function 2600

Operation & Maintenance of Plant Services Description

* Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

Operation & Maintenance of Plant Service Goals

* To provide safe and clean facilities conducive to teaching and learning.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
OPER & MAINT OF PLANT SVCS	2600					
SERVICE WORKERS	5116	4,170,471	4,411,669	4,925,000	4,925,000	-
GROUP INSURANCE	5210	677,446	689,292	745,000	745,000	-
MEDICARE	5225	56,043	59,174	66,400	66,400	-
LA TEACHERS RETIREMENT	5231	16,614	31,112	67,500	67,500	-
LA SCHOOL EMP. RTM SYSTEM	5233	1,035,373	1,110,256	1,185,000	1,185,000	-
DEFERRED COMP	5239	2,838	2,861	3,050	3,050	-
WORKERS COMPENSATION	5260	59,559	33,253	167,000	167,000	-
HEALTH BENEFITS	5270	278,128	286,127	310,000	310,000	-
SICK LEAVE SEVERANCE PAY	5281	8,055	5,672	20,000	20,000	-
ANNUAL LEAVE SEVERANCE PAY	5282	19,750	20,446	35,000	35,000	-
PURCHASED PROF/TECH SVCS	5300	425,794	421,734	1,017,000	855,000	-15.93
WATER/SEWAGE	5411	5,239	5,800	5,000	5,500	10.00
DISPOSAL SERVICES	5421	23,242	28,584	35,000	35,000	-
CUSTODIAL SERVICES	5423	-	-	115,000	115,000	-
REPAIR & MAINT	5430	847	46,571	50,000	20,000	-60.00
RENTAL OF LAND & BUILDINGS	5441	70,994	52,856	53,000	53,000	-
PROPERTY INSURANCE	5522	1,765,094	2,099,582	2,792,000	2,792,000	-
TELEPHONE & POSTAGE	5530	68,244	77,019	87,000	90,000	3.45
M & S	5610	434,612	456,584	524,803	775,003	47.68
NATURAL GAS	5621	1,467	1,608	2,500	2,500	-
ELECTRICITY	5622	113,542	98,936	160,000	160,000	-
MISC	5890	24,835	11,927	22,500	22,500	-
TOTAL OPER & MAINT OF PLANT SVCS		9,258,188	9,951,065	12,387,753	12,449,453	

Livingston Parish Public Schools

General Fund Budget

Student Transportation Services – Function 2700

Student Transportation Services Description

* Activities concerned with conveying students to and from school, as provided by State and Federal law. This includes trips between home and school, and trips to school activities, including field trips.

Student Transportation Service Goals

* To operate an effective transportation system that will be safe, adequate and suitable for all students.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
STUDENT TRANSPORTATION SVCS	2700					
OFF/ADMIN/MANAGERS	5111	131,376	132,320	155,000	145,000	-6.45
CLERICAL/SECRETARIAL	5114	75,805	78,187	84,200	84,200	-
PARAPROFESSIONAL	5115	704,907	748,601	855,000	855,000	-
SERVICE WORKERS	5116	5,582,468	5,811,720	6,356,250	6,316,250	-0.63
SUBSTITUTE	5123	150,558	180,123	251,000	251,200	0.08
GROUP INSURANCE	5210	1,936,293	1,984,542	1,946,000	1,946,000	-
MEDICARE	5225	80,284	83,977	100,500	100,500	-
LA TEACHERS RETIREMENT	5231	16,766	18,100	37,000	37,000	-
LA SCHOOL EMP. RTM SYSTEM	5233	1,726,180	1,843,768	2,013,700	1,913,700	-4.97
DEFERRED COMP	5239	4,361	4,014	5,010	5,010	-
WORKERS COMPENSATION	5260	361,502	425,197	300,000	300,000	-
HEALTH BENEFITS	5270	370,113	400,578	425,000	425,000	-
SICK LEAVE SEVERANCE PAY	5281	19,535	16,688	25,000	25,000	-
PURCHASED PROF/TECH SVCS	5300	-	-	100,000	100,000	-
REPAIR & MAINT	5430	850,934	901,870	1,125,000	1,125,000	-
RENTAL OF EQUIP & VEHICLES	5442	722,662	730,033	965,000	900,000	-6.74
PYMTS IN LIEU OF TRANSPORTATIO	5513	-	-	1,000	1,000	-
FLEET INSURANCE	5523	365,069	722,023	985,000	985,000	-
TRAVEL	5582	109	-	1,250	1,250	-
OPERATIONAL ALLOWANCE	5583	20,257	21,497	38,000	38,000	-
M & S	5610	5,237	3,546	35,000	35,000	-
GASOLINE	5626	784,399	1,441,164	1,750,000	1,750,000	-
EQUIPMENT	5730	89,454	-	1,000	1,000	-
MISC	5890	70,134	109,204	85,500	85,500	-
TOTAL STUDENT TRANSPORTATION SVCS		14,068,401	15,657,151	17,640,410	17,425,610	

Livingston Parish Public Schools
General Fund Budget
Central Services – Function 2800

Central Services Description

* Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information staff, and administrative technology services.

Central Service Goals

* To provide for safe and accurate preparation of data, storage of data, and retrieval of data for the reproduction of information for management and reporting purposes.

* To maintain efficient personnel for the school system by including activities as recruitment, placement, and staff transfers.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
CENTRAL SERVICES	2800					
OFF/ADMIN/MANAGERS	5111	226,193	226,931	189,300	189,300	-
CLERICAL/SECRETARIAL	5114	98,179	96,260	99,000	99,000	-
DEGREED PROFESSIONALS	5118	117,069	118,677	132,700	135,000	1.73
OTHER SALARIES	5119	580,404	568,151	595,000	582,000	-2.18
GROUP INSURANCE	5210	173,233	169,510	165,100	165,100	-
MEDICARE	5225	13,222	13,124	15,000	15,000	-
LA TEACHERS RETIREMENT	5231	264,525	259,691	261,000	261,000	-
LA SCHOOL EMP. RTM SYSTEM	5233	-	158	-	-	-
DEFERRED COMP	5239	362	209	150	150	-
PURCHASED PROF/TECH SVCS	5300	101,269	216,007	220,000	200,000	-9.09
OTHER PROFESSIONAL SERVICES	5339	33,821	31,069	42,000	42,000	-
PURCHASED TECH SVC	5340	319,992	214,429	445,000	445,000	-
REPAIR & MAINT	5430	1,590	13,942	80,000	80,000	-
TELEPHONE & POSTAGE	5530	290,629	486,351	500,000	500,000	-
TRAVEL	5582	24,111	26,286	35,500	35,500	-
M & S	5610	17,316	5,467	27,000	27,000	-
SUPPLIES-TECHNOLOGY RELATED	5615	92,213	100,911	360,000	360,000	-
EQUIPMENT	5730	6,067	-	-	-	-
TECHNOLOGY RELATED HARDWARE	5734	5,925	53,085	1,000	1,000	-
MISC	5890	22,118	26,008	46,500	47,000	1.08
TOTAL CENTRAL SERVICES		2,388,235	2,626,263	3,214,250	3,184,050	

Livingston Parish Public Schools

General Fund Budget

Community Service Operations – Function 3300

Community Service Operations Description

* Activities concerned with providing community services to students, staff or other community participants. Examples of this function is participation in the Louisiana Cooperative Extension Service.

Community Service Operation Goals

* To provide essential financial support for Extension agents to accomplish educational programs in the areas listed below for the people of Livingston Parish.

- * Agriculture & Forestry
- * Community Economic Development
- * 4-H Youth Development
- * Family & Consumer Science
- * Environmental Science
- * Natural Resource

* Cooperation and financial support from the local level are necessary for the continuation of research-based educational programs designed to address critical needs and improve the quality of life for the citizens of our parish.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
COMMUNITY SERVICES OPERATIONS	3300					
PURCHASED PROF/TECH SVCS	5300	15,001	15,001	15,001	22,500	49.99
M & S	5610	-	1,193	5,000	2,500	-50.00
SUPPLIES-TECHNOLOGY RELATED	5615	8,376	4,655	10,000	2,500	-75.00
TOTAL COMMUNITY SERVICES OPERATIONS		23,377	20,848	30,001	27,500	

Livingston Parish Public Schools

General Fund Budget

Facility Acquisition & Construction Services – Function 4000

Facility Acquisition & Construction Services Description

* Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites. The main expenditure of this type in the General fund is for the purchase of temporary buildings and for the upkeep of t-buildings purchased by the General Fund. The majority of facility acquisition and construction services are recorded in the Construction Fund.

Facility Acquisition & Construction Service Goals

* To provide for safe and accommodating facilities which meet the highest possible standards of quality.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
BLDG ACQUIS & CONSTR SVC	4500					
BUILDINGS	5720	35,725	96,644	602,000	500,000	-16.94
TOTAL BLDG ACQUIS & CONSTR SVC		35,725	96,644	602,000	500,000	

Livingston Parish Public Schools

General Fund Budget

Debt Services and Other Uses of Funds – Function 5000

Other Uses of Funds Description

* A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of money from one fund to another.

* Debt Service – Activities related to servicing the debt of the LEA, including payments of both principal and interest. Normally, only long-term debt service (obligations exceeding one year) is recorded here. Interest on current loans (repayable within one year of receiving the obligation) is charged to function 2513 Receiving and Disbursing Funds Services. The receipt and payment of principal on those loans is handled as an adjustment to the balance sheet account 451 Loans Payable.

* Fund Transfers – Transactions that withdraw money from one fund and place it in another without recourse. They are as follows:

* Transfers Out to Construction - Monies due the construction fund for Revenue Sharing which must be recorded as revenue in General Fund.

* Transfers Out to School Food Service - Monies transferred to the food service program to assist the program when the expenditures exceed the fund's revenues.

* Transfers Out to Other Funds – Includes monies to be transferred from restricted reserves which are recorded in the General Fund when the grant expenditures exceed its revenues for that fiscal year.

* Local Revenue Transfers To Another LEA – Local revenue transfers to another LEA as required through the Minimum Foundation Program (MFP). This is typically used to record a local revenue transfer to the Recovery School District or a charter school from the district of prior jurisdiction.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
DEBT SERVICE	5100					
REDEMPTION OF PRINCIPAL	5831	917,427	497,520	367,710	367,710	-
INTEREST(LONG-TERM)	5832	56,974	29,665	11,877	11,877	-
TOTAL DEBT SERVICE		974,402	527,186	379,587	379,587	

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
FUND TRANSFERS	5200					
TRANSFERS OUT CONST	593205	245,244	250,800	4,923,784	2,070,304	-57.95
TRANSFERS OUT - SFS	593209	8,615	-	-	-	-
TRANSFERS OUT - OTHER STATE GT	593214	267,141	71,080	-	-	-
	593215	-	878,642	890,715	890,715	-
TOTAL FUND TRANSFERS		521,000	1,200,522	5,814,499	2,961,019	

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

	<u>ACCT CODE</u>	<u>ACTUAL 2020/2021</u>	<u>ACTUAL 2021/2022</u>	<u>FINAL 2022/2023</u>	<u>ORIGINAL 2023/2024</u>	<u>% CHG</u>
LOCAL TRANSFERS TO ANOTHER LEA	5300					
LOCAL REVENUE TRANSFERS OUT	594000	1,069,578	1,364,885	1,451,461	1,451,461	-
TOTAL LOCAL TRANSFERS TO ANOTHER LEA		1,069,578	1,364,885	1,451,461	1,451,461	

LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024

ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
TOTAL GENERAL FUND EXPENDITURES	\$ 216,825,565	\$ 227,218,792	\$ 259,592,343	256,967,999	

Livingston Parish Public Schools
General Fund Budget
Fund Balance

Fund Balance Description

* Resources remaining from prior years which are available to be budgeted in the current year are called the Fund Balance. The designation of the fund balance indicates tentative plans for financial resource utilization in future periods. It is as follows:

- * Undesignated Fund Balance – This reserve is not designated for any specific purpose.
- * Property & Fire Reserve – The Board's property is fully insured. This reserve would offset the deductible the Board would have to meet if a loss occurred.
- * Liability Reserve – The Board's general liability insurance is fully insured. This reserve would offset the deductible the Board would have to meet if a loss occurred.
- * Workmen's Compensation Reserve – The Board is self funded with its workman's compensation program. If employees are injured on the job, all medical bills and lost wages are paid to the employees from budgeted funds. All funds not needed to pay claims and administrative costs are reserved for future liabilities.
- * First Sales Tax Reserve – Any remaining revenues from the receipt of a 1% sales and use tax dedicated to supplement the salaries of all school personnel less salaries paid by these taxes and all related necessary costs and expenses of administering the tax.
- * Driver's Education Reserve – Monies collected and not spent from the driver's education program are reserved for future driver's education expenses.
- * School Improvement (Previously Effective Schools) Reserve – Monies carried over from unspent allocated funds. Maximum amount of carryover is \$2,000 per school.
- * Education Excellence (EEF) Reserve – Monies collected and not spent from the Louisiana Tobacco Trust Fund, by state law, must be accounted for and reserved within the General Fund. Funds are allocated and spent according to guidelines established by the State Department of Education.
- * E-Rate Reserve – Monies collected and not spent from E-Rate revenues and are reserved for future E-Rate expenditures.
- * GASB 45 Post-Employment Benefits – Monies reserved for other post employment benefits.
- * Inventories Reserve – A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are tied up in inventories and are, therefore, not available for appropriation.

**LIVINGSTON PARISH PUBLIC SCHOOLS
GENERAL FUND
ORIGINAL BUDGET
2023/2024**

ACCT CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
FUND BALANCES:					
TOTAL REVENUES AND OTHER SOURCES	225,304,346	239,967,564	255,031,380	257,945,435	
TOTAL EXPENDITURES AND OTHER USES	216,825,565	227,218,792	259,592,343	256,967,998	
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 8,478,781	\$ 12,748,772	\$(4,560,964)	\$ 977,436	
PRIOR YEAR ADJUSTMENTS	-	-	-	-	
BALANCES AT BEGINNING OF YEAR	47,130,838	55,609,619	68,358,391	63,797,427	
BALANCES AT END OF YEAR	55,609,619	68,358,391	63,797,427	64,774,863	
LESS: RESTRICTED RESERVES	(25,335,803)	(34,714,530)	(34,714,530)	(34,714,530)	
UNDESIGNATED SURPLUS	\$ 30,273,816	\$ 33,643,861	\$ 29,082,897	\$ 30,060,333	

Livingston Parish Public Schools
2023/2024 Original General Fund Budget
Schedule of Restricted Reserves
August 17, 2023

	ACTUAL 2020/21	ACTUAL 2021/22	FINAL BUDGET 2022/23	ORIGINAL BUDGET 2023/34
Property / Fire	1,000,000	1,000,000	1,000,000	1,000,000
Liability	2,500,000	2,500,000	2,500,000	2,500,000
Worker's Compensation	1,000,000	1,000,000	1,000,000	1,000,000
1st Sales Tax	4,618,383	12,614,898	12,614,898	12,614,898
Drivers Ed	-	32,558	32,558	32,558
School Improvement Program	-	-	-	-
Ed Excellence Fund (Tobacco Settlement)	395,678	57,457	57,457	57,457
Erate	2,027,249	2,247,888	2,247,888	2,247,888
Career Development Fund	1,710,052	2,879,499	2,879,499	2,879,499
GASB 45 Post-Employment Benefits	4,594,816	5,054,297	5,054,297	5,054,297
Inventories	2,489,625	2,327,933	2,327,933	2,327,933
Insurance Proceeds from 2016 Flood	5,000,000	5,000,000	5,000,000	5,000,000
GRAND TOTAL	25,335,803	34,714,530	34,714,530	34,714,530

The restricted reserves are updated during the closing of the prior year's financials and are reflected on the first budget revision of the current year.

SECOND SALES TAX

FUND 02 – 2ND SALES TAX

REVENUES

- Sales Taxes - 1 Cent
 - Parish-wide (Distributed by district %'s)
 - No Renewal Required
- Sales Taxes - 20% of ½ Cent
 - Parish-wide (Distributed by district %'s)
 - Restricted for Utilities
 - No Renewal Required
- Additional District Sales Taxes - (No renewal required)
 - Maurepas District #33 Only (1 cent)
 - Albany District #24 Only (1/2 cent)
- Interest Income
- Oil & Gas Royalties
 - 70% of Revenues (GF receives the other 30%)
 - Currently only Denham Springs District #1 has O&G Revenues
- Commission from Other Municipalities for Sales Tax Collections
 - 50% (GF receives the other 50%)
- Surplus (Land) Sale
- Transfers from Other Funds
 - Amount to be transferred is determined by the financial requirements in each individual district.

FUND 02 – 2ND SALES TAX

DISBURSEMENTS

- Maintenance Workers & Utility Manager
 - Distributed by District %'s
 - Salaries & Benefits
 - Travel
 - Uniforms
- Utilities
 - Water / Sewage
 - Disposal Services
 - Natural Gas
 - Electricity
- Pest Control
- Mop Services
- Materials & Supplies
 - Instructional (Regular)
 - Operation & Maintenance of Plant Services
- Equipment, including vehicles (Does not include buses)
 - Instructional (Regular)
 - Operation & Maintenance of Plant Services
- Miscellaneous
- Transfers to Other Funds
 - To General Fund for 50% of Sales Tax Collection Expenses
 - For other funds, the amount to be transferred is determined by the financial requirements in each individual district.

LIVINGSTON PARISH PUBLIC SCHOOLS
2ND SALES TAX - FUND 02
ORIGINAL BUDGET
2023/2024

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
REVENUES					
411301 SALES TAX GROSS (1 CENT)	24,366,568	30,046,397	29,685,525	29,750,000	0.22
411302 1/2 CENT SALES TAX (80/20)	2,180,274	2,735,512	2,721,230	2,755,000	1.24
411303 ADD'L DISTRICT SALES TAX	230,454	3,413,133	4,273,666	4,187,150	-2.02
415100 INTEREST ON INVSTMNT-CHECKING	63,563	82,778	750,000	750,000	-
415101 INTEREST ON INVSTMNT-CD'S	149,178	177,454	835,500	835,500	-
419601 SVCS PROV OTH GOVT - S/T COMM	664,060	673,020	650,000	650,000	-
419990 MISC REVENUE (LOCAL)	177,063	211,460	171,150	171,150	-
452221 TRANSFERS IN - DISASTER	197,032	-	-	-	-
453100 SALE OF SURPLUS ITEMS/FXAS	-	-	725	-	-100.00
453200 INSURANCE PROCEEDS FROM	255,987	-	3,468	-	-100.00
TOTAL REVENUES:	28,284,179	\$ 37,339,755	39,091,264	39,098,800	

EXPENDITURES

SALARIES:

511100 OFF/ADMIN/MANAGERS	262,041	204,221	300,000	250,000	-16.67
511200 TEACHERS	1,081,116	714,629	644,500	767,500	19.08
511210 TCHR - COACHING SUPPLEMENT	298,043	308,631	325,000	325,000	-
511300 THERAPISTS/SPEC/COUNSELORS	-	-	3,200	6,500	103.13
511400 CLERICAL/SECRETARIAL	108,073	111,748	133,500	133,500	-
511500 PARAPROFESSIONAL	131	145	22,200	22,000	-0.90
511600 SERVICE WORKERS	95,313	45,638	58,200	41,000	-29.55
511700 SKILLED CRAFTS	1,574,246	1,552,269	1,815,000	1,815,000	-
511900 OTHER SALARIES	177,114	159,383	188,900	192,500	1.91
512000 SALARIES OF TEMPORARY EMPLOYEE	55,687	21,367	70,000	85,500	22.14
512300 SUBSTITUTE	-	1,407	-	-	-
TOTAL SALARIES	3,651,762	3,119,439	3,560,500	3,638,500	

BENEFITS:

521000 GROUP INSURANCE	400,145	364,491	379,720	379,720	-
522500 MEDICARE	49,938	42,320	53,028	55,159	4.02
523100 LA TEACHERS RETIREMENT	386,618	298,357	314,080	317,699	1.15
523300 LA SCHOOL EMP. RTM SYSTEM	516,654	456,395	545,050	544,950	-0.02
523900 DEFERRED COMP	3,541	1,671	1,845	1,875	1.63
526000 WORKERS' COMPENSATION	-	2,602	2,480	2,480	-
528100 SICK LEAVE SEVERANCE PAY	3,610	-	10,182	10,182	-
528200 ANNUAL LEAVE SEVERANCE PAY	13,478	1,274	15,000	15,000	-
TOTAL BENEFITS	1,373,984	1,167,109	1,321,385	1,327,065	

PURCH PROF/TECH SVC:

530000 PURCHASED PROF/TECH SVCS	6,661	18,211	659,912	659,912	-
531600 ELECTION FEES	38,014	10,198	-	-	-
534000 PURCHASED TECH SVC	-	-	226,793	250,000	10.23
TOTAL PURCH PROF/TECH SVC	44,675	28,409	886,705	909,912	

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

LIVINGSTON PARISH PUBLIC SCHOOLS
2ND SALES TAX - FUND 02
ORIGINAL BUDGET
2023/2024

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
PURCH PROPERTY SVC:					
541100 WATER/SEWAGE	488,453	479,141	528,500	527,500	-0.19
542100 DISPOSAL SERVICES	199,959	217,510	286,000	308,000	7.69
542300 CUSTODIAL SERVICES	-	-	100,000	100,000	-
542301 PEST CONTROL	64,980	108,842	94,600	95,500	0.95
542302 MOP SERVICE	149,488	76,353	88,500	98,500	11.30
544200 RENTAL OF EQUIP & VEHICLES	302,764	164,505	200,000	200,000	-
TOTAL PURCH PROPERTY SVC	1,205,644	1,046,351	1,297,600	1,329,500	
OTHER PURCHASED SVC:					
550000 OTHER PURCHASED SERVICES	-	-	-	40,000	-
TOTAL OTHER PURCHASED SVC	-	-	-	40,000	
MATERIALS & SUPPLIES:					
561000 M & S	984,939	1,711,344	3,261,000	1,180,000	-63.81
561500 TECHNOLOGY-RELATED SUPPLIES	736,559	312,167	445,000	445,000	-
562100 NATURAL GAS	235,085	294,927	352,000	352,000	-
562200 ELECTRICITY	3,565,194	4,287,820	5,900,000	5,900,000	-
TOTAL MATERIALS & SUPPLIES	5,521,776	6,606,257	9,958,000	7,877,000	
PROPERTY:					
573000 EQUIPMENT	64,959	65,820	501,000	390,000	-22.16
TOTAL PROPERTY	64,959	65,820	501,000	390,000	
OTHER OBJECTS:					
589000 MISC EXPENSE	241,783	390,629	283,900	263,900	-7.04
589051 UNIFORMS	56,755	59,515	70,000	70,000	-
589052 GRANDPARENT	465	2,580	4,300	4,300	-
589053 UTILITY MNGR SVCS	4,166	4,753	8,000	2,000	-75.00
TOTAL OTHER OBJECTS	303,169	457,476	366,200	340,200	
OTHER USES OF FUNDS:					
593201 TRANSFERS OUT - G/F	747,820	911,216	700,000	850,000	21.43
593203 TRANSFERS OUT - 7 MILL	1,490,000	2,325,000	7,000,000	4,950,000	-29.29
593204 TRANSFERS OUT - SINK FD	3,041,848	3,547,565	5,287,155	5,587,428	5.68
593205 TRANSFERS OUT - CONSTRUCTION	650,000	950,000	9,050,000	6,100,000	-32.60
TOTAL OTHER USES OF FUNDS	5,929,668	7,733,781	22,037,155	17,487,428	
TOTAL EXPENSES:	\$ 18,095,638	\$ 20,224,642	\$ 39,928,545	\$ 33,339,605	
TOTAL REVENUE	\$ 28,284,179	\$ 37,339,755	\$ 39,091,264	\$ 39,098,800	
LESS TOTAL EXPENSES	(18,095,638)	(20,224,642)	(39,928,545)	(33,339,605)	
SURPLUS/DEFICIT(CURRENT)	\$ 10,188,541	\$ 17,115,112	\$(837,281)	\$ 5,759,195	
PRIOR YEAR SURPLUS	\$ 21,753,822	\$ 31,942,363	\$ 49,057,474	\$ 48,220,193	
TOTAL NET SURPLUS	\$ 31,942,363	\$ 49,057,475	\$ 48,220,193	\$ 53,979,388	

LIVINGSTON PARISH PUBLIC SCHOOLS
2ND SALES TAX - FUND 02

	TOTALS	D.S. #1	WALKER #4	LIVE OAK #22	ALBANY #24	HOLDEN #25	DOYLE #26	SPRGFLD #27	FROST #31	FR SET #32	MAUREPAS #33
PROJECTED FUND BAL (07/01/23)	\$ 48,220,193	\$ 7,798,570	\$ 12,570,597	\$ 14,724,891	\$ 6,375,428	\$ 77,454	\$ 3,855,985	\$ 562,647	\$ 556,673	\$ 865,033	\$ 842,915
SALES TAX GROSS (1 CENT)	29,750,000	9,484,592	7,516,991	5,013,174	2,327,664	720,124	1,410,336	1,511,153	365,602	1,056,921	343,444
1/2 CENT SALES TAX (80/20)	2,755,000	878,321	696,111	464,245	215,553	66,687	130,604	139,940	33,857	97,876	31,805
ADD'L DISTRICT SALES TAX	4,187,150	-	-	3,277,250	647,900	-	-	-	-	-	262,000
INTEREST ON INVSTMNT-CHECKING	750,000	239,107	189,504	126,383	58,681	18,154	35,555	38,096	9,217	26,645	8,658
INTEREST ON INVSTMNT-CD'S	835,500	266,366	211,107	140,790	65,370	20,224	39,608	42,439	10,268	29,683	9,645
SVCS PROV OTH GOVT - SFT COMM	650,000	207,226	164,237	109,532	50,857	15,734	30,814	33,017	7,988	23,092	7,504
MISC REVENUE (LOCAL)	174,150	89,000	73,500	-	8,300	350	-	-	-	-	-
TOTAL REVENUE	39,098,800	11,164,612	8,851,450	9,131,373	3,374,324	841,274	1,646,917	1,764,646	426,931	1,234,217	663,056
OFF/ADMIN/MANAGERS	\$250,000	79,702	63,168	42,128	19,560	6,051	11,852	12,699	3,072	8,882	2,886
TEACHERS	\$767,500	203,000	195,000	200,000	150,000	2,500	15,000	2,000	-	-	-
TCHR - COACHING SUPPLEMENT	\$325,000	100,000	140,000	85,000	-	-	-	-	-	-	-
THERAPISTS/SPEC/COUNSELORS	\$6,500	6,500	-	-	-	-	-	-	-	-	-
CLERICAL/SECRETARIAL	\$133,500	48,274	26,939	24,669	23,270	1,004	2,061	4,704	557	1,477	543
PARAPROFESSIONAL	\$22,000	-	-	-	-	-	-	-	-	22,000	-
SERVICE WORKERS	\$41,000	25,000	1,000	-	-	-	-	8,000	5,000	2,000	-
SKILLED CRAFTS	\$1,815,000	573,556	449,994	253,769	156,226	46,978	90,461	124,683	23,981	59,828	35,524
OTHER SALARIES	\$192,500	65,025	38,613	23,716	12,397	7,270	9,663	14,986	6,261	13,341	1,229
SALARIES OF TEMPORARY EMPLOYEE	\$85,500	500	12,000	500	40,000	12,000	500	10,000	1,000	7,500	1,500
GROUP INSURANCE	\$379,720	115,750	91,389	77,489	31,377	8,502	16,615	17,793	4,305	12,417	4,081
MEDICARE	\$55,159	16,663	13,854	10,980	3,933	1,215	2,351	3,058	682	1,736	686
LA TEACHERS RETIREMENT	\$317,699	102,519	96,120	85,620	8,550	2,651	3,315	5,639	1,263	10,682	1,340
LA SCHOOL EMP. RTM SYSTEM	\$544,950	170,834	130,738	86,917	50,254	12,654	24,648	34,277	6,411	18,024	10,193
DEFERRED COMP	\$1,875	160	355	200	720	70	200	110	50	10	-
WORKERS' COMPENSATION	\$2,480	500	500	500	250	150	150	150	30	175	75
SICK LEAVE SEVERANCE PAY	\$10,182	4,124	1,673	1,685	769	277	481	530	142	344	157
ANNUAL LEAVE SEVERANCE PAY	\$15,000	4,757	3,695	2,564	1,160	374	759	785	188	509	213
PURCHASED PROF/TECH SVCS	\$659,912	653,047	2,481	1,696	775	272	497	523	127	338	156
PURCHASED TECH SVC	\$250,000	79,702	63,168	42,128	19,560	6,051	11,852	12,699	3,072	8,882	2,886
WATER/SEWAGE	\$527,500	185,000	100,000	75,000	40,000	2,500	45,000	25,000	10,000	30,000	15,000
DISPOSAL SERVICES	\$308,000	130,000	60,000	40,000	20,000	12,000	17,500	12,000	3,500	10,000	3,000
CUSTODIAL SERVICES	\$100,000	100,000	-	-	-	-	-	-	-	-	-
PEST CONTROL	\$95,500	40,000	20,000	1,000	15,000	2,500	4,000	6,000	2,000	4,000	1,000
MOP SERVICE	\$98,500	25,000	20,000	12,000	14,000	1,500	3,500	18,000	1,500	2,000	1,000
RENTAL OF EQUIP & VEHICLES	\$200,000	63,762	50,534	33,702	15,648	4,841	9,481	10,159	2,458	7,105	2,309
OTHER PURCHASED SERVICES	\$40,000	12,752	10,107	6,740	3,130	968	1,896	2,032	492	1,421	462
M & S	\$1,180,000	400,000	250,000	200,000	90,000	30,000	35,000	70,000	15,000	70,000	20,000
TECHNOLOGY-RELATED SUPPLIES	\$445,000	150,000	100,000	70,000	50,000	10,000	20,000	20,000	5,000	15,000	5,000
NATURAL GAS	\$352,000	120,000	60,000	65,000	17,000	20,000	20,000	18,000	7,000	20,000	5,000
ELECTRICITY	\$5,900,000	2,000,000	1,200,000	1,350,000	400,000	110,000	200,000	260,000	75,000	185,000	120,000
EQUIPMENT	\$390,000	60,000	60,000	60,000	60,000	-	10,000	20,000	20,000	20,000	80,000
MISC EXPENSE	\$263,900	105,000	42,000	45,000	15,000	3,600	7,100	32,200	2,500	9,000	2,500
UNIFORMS	\$70,000	22,120	17,346	11,900	5,446	1,841	3,500	3,647	924	2,275	1,001
GRANDPARENT	\$4,300	500	1,600	100	100	100	100	1,500	100	100	100
UTILITY MNGR SVCS	\$2,000	638	505	337	156	48	95	102	25	71	23
TRANSFERS OUT - GF	\$850,000	270,988	214,771	143,234	66,505	20,575	40,295	43,176	10,446	30,198	9,813
TRANSFERS OUT - 7 MILL	\$4,950,000	1,100,000	1,900,000	1,300,000	-	-	300,000	-	200,000	100,000	50,000
TRANSFERS OUT - SINK FD	\$5,587,428	3,271,300	1,248,938	1,000,000	-	-	-	-	67,190	-	-
TRANSFERS OUT - CONSTRUCTION	\$6,100,000	-	-	4,300,000	-	500,000	-	1,300,000	-	-	-
TOTAL DISBURSEMENT	\$33,339,605	10,306,674	6,686,488	9,653,573	1,330,785	828,494	907,873	2,094,451	479,276	674,314	377,676
PROJECTED BAL (06/30/24)	\$ 53,979,388	\$ 8,646,508	\$ 14,735,559	\$ 14,202,691	\$ 8,418,967	\$ 90,234	\$ 4,595,029	\$ 232,842	\$ 504,328	\$ 1,424,936	\$ 1,128,295

**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - DENHAM SPRINGS SCHOOL DIST 01
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
REVENUES				
411301 SALES TAX GROSS (1 CENT)	7,715,965	9,510,734	9,464,037	9,484,592
411302 1/2 CENT SALES TAX (80/20)	690,404	865,846	867,555	878,321
415100 INTEREST ON INVSTMNT-CHECKING	20,147	26,184	239,107	239,107
415101 INTEREST ON INVSTMNT-CD'S	47,304	56,085	266,366	266,366
419601 SVCS PROV OTH GOVT - S/T COMM	210,266	213,068	207,226	207,226
419990 MISC REVENUE (LOCAL)	93,085	121,877	89,000	89,000
TOTAL REVENUES:	8,777,172	\$ 10,793,793	11,133,291	11,164,612

EXPENDITURES

SALARIES:

511100 OFF/ADMIN/MANAGERS	124,968	64,759	95,643	79,702
511200 TEACHERS	368,498	199,857	200,000	203,000
511210 TCHR - COACHING SUPPLEMENT	94,818	92,343	100,000	100,000
511300 THERAPISTS/SPEC/COUNSELORS	-	-	3,200	6,500
511400 CLERICAL/SECRETARIAL	44,972	46,309	48,274	48,274
511600 SERVICE WORKERS	17,623	21,518	25,350	25,000
511700 SKILLED CRAFTS	499,742	425,150	573,556	573,556
511900 OTHER SALARIES	66,660	46,130	60,025	65,025
512000 SALARIES OF TEMPORARY EMPLOYEE	-	-	500	500
512300 SUBSTITUTE	-	1,407	-	-
TOTAL SALARIES	1,217,280	897,471	1,106,549	1,101,558

BENEFITS:

521000 GROUP INSURANCE	132,122	97,740	115,750	115,750
522500 MEDICARE	16,650	12,231	16,555	16,663
523100 LA TEACHERS RETIREMENT	157,105	86,946	100,840	102,519
523300 LA SCHOOL EMP. RTM SYSTEM	162,662	130,918	170,834	170,834
523900 DEFERRED COMP	213	476	130	160
526000 WORKERS' COMPENSATION	-	822	500	500
528100 SICK LEAVE SEVERANCE PAY	1,141	-	4,124	4,124
528200 ANNUAL LEAVE SEVERANCE PAY	4,263	404	4,757	4,757
TOTAL BENEFITS	474,156	329,538	413,489	415,307

PURCH PROF/TECH SVC:

530000 PURCHASED PROF/TECH SVCS	2,397	1,007	653,047	653,047
531600 ELECTION FEES	38,014	-	-	-
534000 PURCHASED TECH SVC	-	-	71,678	79,702
TOTAL PURCH PROF/TECH SVC	40,411	1,007	724,725	732,749

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

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LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - DENHAM SPRINGS SCHOOL DIST 01
ORIGINAL BUDGET
2023/2024

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
PURCH PROPERTY SVC:				
541100 WATER/SEWAGE	151,880	164,917	175,000	185,000
542100 DISPOSAL SERVICES	64,780	73,339	125,000	130,000
542300 CUSTODIAL SERVICES	-	-	100,000	100,000
542301 PEST CONTROL	23,206	35,819	40,000	40,000
542302 MOP SERVICE	43,435	20,905	25,000	25,000
544200 RENTAL OF EQUIP & VEHICLES	95,753	52,135	63,210	63,762
TOTAL PURCH PROPERTY SVC	379,054	347,114	528,210	543,762
OTHER PURCHASED SVC:				
550000 OTHER PURCHASED SERVICES	-	-	-	12,752
TOTAL OTHER PURCHASED SVC	-	-	-	12,752
MATERIALS & SUPPLIES:				
561000 M & S	173,953	1,222,311	2,500,000	400,000
561500 TECHNOLOGY-RELATED SUPPLIES	206,668	97,061	150,000	150,000
562100 NATURAL GAS	69,516	90,133	120,000	120,000
562200 ELECTRICITY	1,050,582	1,332,022	2,000,000	2,000,000
TOTAL MATERIALS & SUPPLIES	1,500,719	2,741,527	4,770,000	2,670,000
PROPERTY:				
573000 EQUIPMENT	23,208	13,984	110,000	60,000
TOTAL PROPERTY	23,208	13,984	110,000	60,000
OTHER OBJECTS:				
589000 MISC EXPENSE	137,428	194,923	105,000	105,000
589051 UNIFORMS	17,970	18,832	22,120	22,120
589052 GRANDPARENT	-	251	500	500
589053 UTILITY MNGR SVCS	1,319	1,504	2,550	638
TOTAL OTHER OBJECTS	156,716	215,510	130,170	128,258
OTHER USES OF FUNDS:				
593201 TRANSFERS OUT - G/F	218,108	269,029	221,237	270,988
593203 TRANSFERS OUT - 7 MILL	350,000	250,000	2,100,000	1,100,000
593204 TRANSFERS OUT - SINK FD	2,973,183	2,979,400	2,971,300	3,271,300
593205 TRANSFERS OUT - CONSTRUCTION	-	-	1,500,000	-
TOTAL OTHER USES OF FUNDS	3,541,291	3,498,429	6,792,537	4,642,288
TOTAL EXPENSES:	\$ 7,332,837	\$ 8,044,580	\$ 14,575,681	\$ 10,306,674
TOTAL REVENUE	\$ 8,777,172	\$ 10,793,793	\$ 11,133,291	\$ 11,164,612
LESS TOTAL EXPENSES	(7,332,837)	(8,044,580)	(14,575,681)	(10,306,674)
SURPLUS/DEFICIT(CURRENT)	\$ 1,444,335	\$ 2,749,213	\$(3,442,390)	857,938
PRIOR YEAR SURPLUS	\$ 7,037,411	\$ 8,481,746	\$ 11,230,960	\$ 7,788,570
TOTAL NET SURPLUS	\$ 8,481,746	\$ 11,230,959	\$ 7,788,570	\$ 8,646,508

**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - WALKER SCHOOL DIST 04
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
REVENUES				
411301 SALES TAX GROSS (1 CENT)	6,016,041	7,437,849	7,500,700	7,516,991
411302 1/2 CENT SALES TAX (80/20)	538,312	677,165	687,579	696,111
415100 INTEREST ON INVSTMNT-CHECKING	15,668	20,528	189,504	189,504
415101 INTEREST ON INVSTMNT-CD'S	36,743	44,107	211,107	211,107
419601 SVCS PROV OTH GOVT - S/T COMM	163,976	166,510	164,237	164,237
419990 MISC REVENUE (LOCAL)	75,528	71,551	73,500	73,500
452221 TRANSFERS IN - DISASTER	28	-	-	-
453200 INSURANCE PROCEEDS FROM	156,477	-	2,125	-
TOTAL REVENUES:	7,002,773	\$ 8,417,711	8,828,751	8,851,450

EXPENDITURES

SALARIES:

511100 OFF/ADMIN/MANAGERS	49,528	50,300	75,802	63,168
511200 TEACHERS	307,255	160,408	190,000	195,000
511210 TCHR - COACHING SUPPLEMENT	123,676	130,841	140,000	140,000
511400 CLERICAL/SECRETARIAL	15,163	15,026	26,939	26,939
511600 SERVICE WORKERS	1,761	2,220	2,500	1,000
511700 SKILLED CRAFTS	388,873	404,347	449,994	449,994
511900 OTHER SALARIES	32,995	32,380	40,013	38,613
512000 SALARIES OF TEMPORARY EMPLOYEE	2,049	-	12,000	12,000
TOTAL SALARIES	921,300	795,521	937,248	926,714

BENEFITS:

521000 GROUP INSURANCE	76,904	83,989	91,389	91,389
522500 MEDICARE	12,767	10,877	13,639	13,854
523100 LA TEACHERS RETIREMENT	88,772	85,436	94,780	96,120
523300 LA SCHOOL EMP. RTM SYSTEM	122,031	117,214	130,738	130,738
523900 DEFERRED COMP	1,766	18	355	355
526000 WORKERS' COMPENSATION	-	647	500	500
528100 SICK LEAVE SEVERANCE PAY	895	-	1,673	1,673
528200 ANNUAL LEAVE SEVERANCE PAY	3,334	314	3,695	3,695
TOTAL BENEFITS	306,468	298,494	336,768	338,324

PURCH PROF/TECH SVC:

530000 PURCHASED PROF/TECH SVCS	1,541	797	2,481	2,481
534000 PURCHASED TECH SVC	-	-	56,370	63,168
TOTAL PURCH PROF/TECH SVC	1,541	797	58,851	65,649

PURCH PROPERTY SVC:

541100 WATER/SEWAGE	112,521	89,128	100,000	100,000
542100 DISPOSAL SERVICES	50,404	50,050	55,000	60,000
542301 PEST CONTROL	15,324	19,069	20,000	20,000
542302 MOP SERVICE	34,702	16,299	20,000	20,000
544200 RENTAL OF EQUIP & VEHICLES	74,916	40,582	49,711	50,534
TOTAL PURCH PROPERTY SVC	287,867	215,128	244,711	250,534

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

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**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - WALKER SCHOOL DIST 04
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
OTHER PURCHASED SVC:				
550000 OTHER PURCHASED SERVICES	-	-	-	10,107
TOTAL OTHER PURCHASED SVC	-	-	-	10,107
MATERIALS & SUPPLIES:				
561000 M & S	442,443	178,195	250,000	250,000
561500 TECHNOLOGY-RELATED SUPPLIES	184,950	76,823	100,000	100,000
562100 NATURAL GAS	38,140	50,959	60,000	60,000
562200 ELECTRICITY	893,109	992,908	1,200,000	1,200,000
TOTAL MATERIALS & SUPPLIES	1,558,642	1,298,885	1,610,000	1,610,000
PROPERTY:				
573000 EQUIPMENT	15,985	42,365	110,000	60,000
TOTAL PROPERTY	15,985	42,365	110,000	60,000
OTHER OBJECTS:				
589000 MISC EXPENSE	24,876	56,694	42,000	42,000
589051 UNIFORMS	14,016	14,745	17,346	17,346
589052 GRANDPARENT	173	881	1,600	1,600
589053 UTILITY MNGR SVCS	1,029	1,177	2,021	505
TOTAL OTHER OBJECTS	40,093	73,498	62,967	61,451
OTHER USES OF FUNDS:				
593201 TRANSFERS OUT - G/F	199,410	231,573	173,988	214,771
593203 TRANSFERS OUT - 7 MILL	500,000	850,000	1,900,000	1,900,000
593204 TRANSFERS OUT - SINK FD	-	-	1,248,190	1,248,938
TOTAL OTHER USES OF FUNDS	699,410	1,081,573	3,322,177	3,363,709
TOTAL EXPENSES:	\$ 3,831,306	\$ 3,806,260	\$ 6,682,723	\$ 6,686,488
TOTAL REVENUE	\$ 7,002,773	\$ 8,417,711	\$ 8,828,751	\$ 8,851,450
LESS TOTAL EXPENSES	(3,831,306)	(3,806,260)	(6,682,723)	(6,686,488)
SURPLUS/DEFICIT(CURRENT)	\$ 3,171,466	\$ 4,611,450	\$ 2,146,029	2,164,962
PRIOR YEAR SURPLUS	\$ 2,641,651	\$ 5,813,117	\$ 10,424,568	\$ 12,570,597
TOTAL NET SURPLUS	\$ 5,813,117	\$ 10,424,567	\$ 12,570,597	\$ 14,735,559

**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - LIVE OAK SCHOOL DIST 22
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
REVENUES				
411301 SALES TAX GROSS (1 CENT)	4,155,514	5,131,695	5,002,309	5,013,174
411302 1/2 CENT SALES TAX (80/20)	371,822	467,187	458,555	464,245
411303 ADD'L DISTRICT SALES TAX	-	3,141,846	3,395,879	3,277,250
415100 INTEREST ON INVSTMNT-CHECKING	10,855	14,134	126,383	126,383
415101 INTEREST ON INVSTMNT-CD'S	25,495	30,290	140,790	140,790
419601 SVCS PROV OTH GOVT - S/T COMM	113,237	114,951	109,532	109,532
452221 TRANSFERS IN - DISASTER	7,781	-	-	-
453200 INSURANCE PROCEEDS FROM	-	-	1,343	-
TOTAL REVENUES:	4,684,704	\$ 8,900,104	9,234,790	9,131,373

EXPENDITURES

SALARIES:

511100 OFF/ADMIN/MANAGERS	34,207	34,901	50,553	42,128
511200 TEACHERS	102,135	91,211	200,000	200,000
511210 TCHR - COACHING SUPPLEMENT	79,549	74,247	85,000	85,000
511400 CLERICAL/SECRETARIAL	21,248	22,332	24,669	24,669
511700 SKILLED CRAFTS	172,359	162,115	253,769	253,769
511900 OTHER SALARIES	24,180	27,214	23,716	23,716
512000 SALARIES OF TEMPORARY EMPLOYEE	-	-	500	500
TOTAL SALARIES	433,677	412,020	638,207	629,781

BENEFITS:

521000 GROUP INSURANCE	48,511	42,756	77,489	77,489
522500 MEDICARE	5,943	5,632	10,939	10,980
523100 LA TEACHERS RETIREMENT	52,246	49,942	85,620	85,620
523300 LA SCHOOL EMP. RTM SYSTEM	57,557	49,411	86,917	86,917
523900 DEFERRED COMP	255	185	200	200
526000 WORKERS' COMPENSATION	-	444	500	500
528100 SICK LEAVE SEVERANCE PAY	614	-	1,685	1,685
528200 ANNUAL LEAVE SEVERANCE PAY	2,295	218	2,564	2,564
TOTAL BENEFITS	167,421	148,588	265,914	265,955

PURCH PROF/TECH SVC:

530000 PURCHASED PROF/TECH SVCS	1,053	15,545	1,696	1,696
534000 PURCHASED TECH SVC	-	-	38,712	42,128
TOTAL PURCH PROF/TECH SVC	1,053	15,545	40,408	43,824

PURCH PROPERTY SVC:

541100 WATER/SEWAGE	69,507	65,657	75,000	75,000
542100 DISPOSAL SERVICES	31,063	32,513	34,000	40,000
542301 PEST CONTROL	4,001	20,231	1,000	1,000
542302 MOP SERVICE	19,720	10,799	12,000	12,000
544200 RENTAL OF EQUIP & VEHICLES	51,535	28,108	34,139	33,702
TOTAL PURCH PROPERTY SVC	175,827	157,309	156,139	161,702

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - LIVE OAK SCHOOL DIST 22
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
OTHER PURCHASED SVC:				
550000 OTHER PURCHASED SERVICES	-	-	-	6,740
TOTAL OTHER PURCHASED SVC	-	-	-	6,740
MATERIALS & SUPPLIES:				
561000 M & S	113,213	99,510	200,000	200,000
561500 TECHNOLOGY-RELATED SUPPLIES	109,069	54,193	70,000	70,000
562100 NATURAL GAS	38,989	60,667	65,000	65,000
562200 ELECTRICITY	713,371	975,400	1,350,000	1,350,000
TOTAL MATERIALS & SUPPLIES	974,641	1,189,770	1,685,000	1,685,000
PROPERTY:				
573000 EQUIPMENT	-	1,067	60,000	60,000
TOTAL PROPERTY	-	1,067	60,000	60,000
OTHER OBJECTS:				
589000 MISC EXPENSE	49,164	75,927	65,000	45,000
589051 UNIFORMS	9,677	10,163	11,900	11,900
589052 GRANDPARENT	-	26	100	100
589053 UTILITY MNGR SVCS	710	812	1,348	337
TOTAL OTHER OBJECTS	59,551	86,928	78,348	57,337
OTHER USES OF FUNDS:				
593201 TRANSFERS OUT - G/F	117,548	145,297	119,486	143,234
593203 TRANSFERS OUT - 7 MILL	100,000	-	1,000,000	1,300,000
593204 TRANSFERS OUT - SINK FD	-	500,000	1,000,000	1,000,000
593205 TRANSFERS OUT - CONSTRUCTION	-	-	2,150,000	4,300,000
TOTAL OTHER USES OF FUNDS	217,548	645,297	4,269,486	6,743,234
TOTAL EXPENSES:	\$ 2,029,719	\$ 2,656,525	\$ 7,193,502	\$ 9,653,573
TOTAL REVENUE	\$ 4,684,704	\$ 8,900,104	\$ 9,234,790	\$ 9,131,373
LESS TOTAL EXPENSES	(2,029,719)	(2,656,525)	(7,193,502)	(9,653,573)
SURPLUS/DEFICIT(CURRENT)	\$ 2,654,984	\$ 6,243,579	\$ 2,041,288	(522,200)
PRIOR YEAR SURPLUS	\$ 3,785,040	\$ 6,440,024	\$ 12,683,603	\$ 14,724,891
TOTAL NET SURPLUS	\$ 6,440,024	\$ 12,683,603	\$ 14,724,891	\$ 14,202,691

**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - ALBANY SCHOOL DIST 24
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
REVENUES				
411301 SALES TAX GROSS (1 CENT)	1,888,387	2,331,896	2,322,619	2,327,664
411302 1/2 CENT SALES TAX (80/20)	168,972	212,302	212,911	215,553
411303 ADD'L DISTRICT SALES TAX	-	-	588,500	647,900
415100 INTEREST ON INVSTMNT-CHECKING	4,918	6,433	58,681	58,681
415101 INTEREST ON INVSTMNT-CD'S	11,531	13,817	65,370	65,370
419601 SVCS PROV OTH GOVT - S/T COMM	51,471	52,210	50,857	50,857
419990 MISC REVENUE (LOCAL)	8,450	7,800	8,300	8,300
TOTAL REVENUES:	2,133,730	\$ 2,624,458	3,307,237	3,374,324

EXPENDITURES

SALARIES:

511100 OFF/ADMIN/MANAGERS	15,547	15,786	23,472	19,560
511200 TEACHERS	12,980	13,490	35,000	150,000
511400 CLERICAL/SECRETARIAL	17,799	19,639	23,270	23,270
511500 PARAPROFESSIONAL	-	145	200	-
511600 SERVICE WORKERS	55,407	4,343	15,000	-
511700 SKILLED CRAFTS	112,248	156,724	156,226	156,226
511900 OTHER SALARIES	11,761	11,620	12,397	12,397
512000 SALARIES OF TEMPORARY EMPLOYEE	31,436	4,828	30,500	40,000
TOTAL SALARIES	257,178	226,573	296,065	401,453

BENEFITS:

521000 GROUP INSURANCE	30,707	33,253	31,377	31,377
522500 MEDICARE	3,522	2,987	3,833	3,933
523100 LA TEACHERS RETIREMENT	6,367	6,424	8,550	8,550
523300 LA SCHOOL EMP. RTM SYSTEM	49,410	43,220	50,254	50,254
523900 DEFERRED COMP	661	327	720	720
526000 WORKERS' COMPENSATION	-	203	250	250
528100 SICK LEAVE SEVERANCE PAY	281	-	769	769
528200 ANNUAL LEAVE SEVERANCE PAY	1,047	98	1,160	1,160
TOTAL BENEFITS	91,993	86,511	96,912	97,012

PURCH PROF/TECH SVC:

530000 PURCHASED PROF/TECH SVCS	481	249	775	775
531600 ELECTION FEES	-	10,198	-	-
534000 PURCHASED TECH SVC	-	-	17,658	19,560
TOTAL PURCH PROF/TECH SVC	481	10,447	18,433	20,335

PURCH PROPERTY SVC:

541100 WATER/SEWAGE	27,077	34,433	40,000	40,000
542100 DISPOSAL SERVICES	15,074	11,720	18,000	20,000
542301 PEST CONTROL	3,966	9,312	15,000	15,000
542302 MOP SERVICE	14,917	9,995	10,000	14,000
544200 RENTAL OF EQUIP & VEHICLES	23,519	12,732	15,572	15,648
TOTAL PURCH PROPERTY SVC	84,552	78,192	98,572	104,648

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - ALBANY SCHOOL DIST 24
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
OTHER PURCHASED SVC:				
550000 OTHER PURCHASED SERVICES	-	-	-	3,130
TOTAL OTHER PURCHASED SVC	-	-	-	3,130
MATERIALS & SUPPLIES:				
561000 M & S	72,870	57,486	85,000	90,000
561500 TECHNOLOGY-RELATED SUPPLIES	49,746	23,661	50,000	50,000
562100 NATURAL GAS	13,207	15,400	17,000	17,000
562200 ELECTRICITY	276,471	250,459	400,000	400,000
TOTAL MATERIALS & SUPPLIES	412,295	347,006	552,000	557,000
PROPERTY:				
573000 EQUIPMENT	-	487	60,000	60,000
TOTAL PROPERTY	-	487	60,000	60,000
OTHER OBJECTS:				
589000 MISC EXPENSE	13,776	21,638	15,000	15,000
589051 UNIFORMS	4,399	4,623	5,446	5,446
589052 GRANDPARENT	-	-	100	100
589053 UTILITY MNGR SVCS	323	369	626	156
TOTAL OTHER OBJECTS	18,499	26,629	21,172	20,702
OTHER USES OF FUNDS:				
593201 TRANSFERS OUT - G/F	63,169	76,275	54,502	66,505
593203 TRANSFERS OUT - 7 MILL	100,000	450,000	400,000	-
TOTAL OTHER USES OF FUNDS	163,169	526,275	454,502	66,505
TOTAL EXPENSES:	\$ 1,028,167	\$ 1,302,121	\$ 1,597,655	\$ 1,330,785
TOTAL REVENUE	\$ 2,133,730	\$ 2,624,458	\$ 3,307,237	\$ 3,374,324
LESS TOTAL EXPENSES	(1,028,167)	(1,302,121)	(1,597,655)	(1,330,785)
SURPLUS/DEFICIT(CURRENT)	\$ 1,105,562	\$ 1,322,337	\$ 1,709,582	2,043,539
PRIOR YEAR SURPLUS	\$ 2,237,946	\$ 3,343,508	\$ 4,665,846	\$ 6,375,428
TOTAL NET SURPLUS	\$ 3,343,508	\$ 4,665,845	\$ 6,375,428	\$ 8,418,967

**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - HOLDEN SCHOOL DIST 25
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
REVENUES				
411301 SALES TAX GROSS (1 CENT)	620,312	731,659	718,564	720,124
411302 1/2 CENT SALES TAX (80/20)	55,512	66,600	65,870	66,687
415100 INTEREST ON INVSTMNT-CHECKING	1,594	1,999	18,154	18,154
415101 INTEREST ON INVSTMNT-CD'S	3,715	4,241	20,224	20,224
419601 SVCS PROV OTH GOVT - S/T COMM	16,926	16,427	15,734	15,734
419990 MISC REVENUE (LOCAL)	-	2,800	350	350
453200 INSURANCE PROCEEDS FROM	61,969	-	-	-
TOTAL REVENUES:	760,027	\$ 823,725	838,896	841,274

EXPENDITURES

SALARIES:

511100 OFF/ADMIN/MANAGERS	5,109	5,085	7,262	6,051
511200 TEACHERS	56,547	9,450	2,500	2,500
511400 CLERICAL/SECRETARIAL	909	910	1,004	1,004
511600 SERVICE WORKERS	2,679	2,450	350	-
511700 SKILLED CRAFTS	36,918	47,330	46,978	46,978
511900 OTHER SALARIES	2,080	2,132	7,270	7,270
512000 SALARIES OF TEMPORARY EMPLOYEE	348	4,152	6,000	12,000
TOTAL SALARIES	104,590	71,509	71,364	75,804

BENEFITS:

521000 GROUP INSURANCE	14,518	9,261	8,502	8,502
522500 MEDICARE	1,411	967	1,053	1,215
523100 LA TEACHERS RETIREMENT	15,500	3,153	2,217	2,651
523300 LA SCHOOL EMP. RTM SYSTEM	12,119	14,121	12,754	12,654
523900 DEFERRED COMP	7	11	70	70
526000 WORKERS' COMPENSATION	-	62	150	150
528100 SICK LEAVE SEVERANCE PAY	95	-	277	277
528200 ANNUAL LEAVE SEVERANCE PAY	349	32	374	374
TOTAL BENEFITS	43,998	27,607	25,397	25,893

PURCH PROF/TECH SVC:

530000 PURCHASED PROF/TECH SVCS	169	87	272	272
534000 PURCHASED TECH SVC	-	-	5,420	6,051
TOTAL PURCH PROF/TECH SVC	169	87	5,692	6,323

PURCH PROPERTY SVC:

541100 WATER/SEWAGE	1,473	1,713	2,500	2,500
542100 DISPOSAL SERVICES	4,271	12,993	12,000	12,000
542301 PEST CONTROL	1,107	1,936	2,500	2,500
542302 MOP SERVICE	2,466	964	1,500	1,500
544200 RENTAL OF EQUIP & VEHICLES	7,861	4,068	4,780	4,841
TOTAL PURCH PROPERTY SVC	17,178	21,673	23,280	23,341

OTHER PURCHASED SVC:

550000 OTHER PURCHASED SERVICES	-	-	-	968
TOTAL OTHER PURCHASED SVC	-	-	-	968

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - HOLDEN SCHOOL DIST 25
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
MATERIALS & SUPPLIES:				
561000 M & S	19,625	33,337	26,000	30,000
561500 TECHNOLOGY-RELATED SUPPLIES	16,589	7,622	10,000	10,000
562100 NATURAL GAS	17,959	15,949	20,000	20,000
562200 ELECTRICITY	66,231	73,898	110,000	110,000
TOTAL MATERIALS & SUPPLIES	120,403	130,805	166,000	170,000
PROPERTY:				
573000 EQUIPMENT	-	149	-	-
TOTAL PROPERTY	-	149	-	0
OTHER OBJECTS:				
589000 MISC EXPENSE	2,655	5,022	3,600	3,600
589051 UNIFORMS	1,448	1,443	1,841	1,841
589052 GRANDPARENT	-	-	100	100
589053 UTILITY MNGR SVCS	107	116	194	48
TOTAL OTHER OBJECTS	4,210	6,581	5,735	5,589
OTHER USES OF FUNDS:				
593201 TRANSFERS OUT - G/F	27,127	30,343	16,729	20,575
593203 TRANSFERS OUT - 7 MILL	20,000	-	-	-
593205 TRANSFERS OUT - CONSTRUCTION	-	600,000	1,800,000	500,000
TOTAL OTHER USES OF FUNDS	47,127	630,343	1,816,729	520,575
TOTAL EXPENSES:	\$ 337,676	\$ 888,754	\$ 2,114,196	\$ 828,494
TOTAL REVENUE	\$ 760,027	\$ 823,725	\$ 838,896	\$ 841,274
LESS TOTAL EXPENSES	(337,676)	(888,754)	(2,114,196)	(828,494)
SURPLUS/DEFICIT(CURRENT)	\$ 422,352	\$(65,029)	\$(1,275,301)	12,780
PRIOR YEAR SURPLUS	\$ 995,433	\$ 1,417,785	\$ 1,352,755	\$ 77,454
TOTAL NET SURPLUS	\$ 1,417,785	\$ 1,352,756	\$ 77,454	\$ 90,234

**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - DOYLE SCHOOL DIST 26
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411301 SALES TAX GROSS (1 CENT)	1,227,126	1,495,368	1,407,279	1,410,336
411302 1/2 CENT SALES TAX (80/20)	109,798	136,122	129,003	130,604
415100 INTEREST ON INVSTMNT-CHECKING	3,211	4,095	35,555	35,555
415101 INTEREST ON INVSTMNT-CD'S	7,548	8,710	39,608	39,608
419601 SVCS PROV OTH GOVT - S/T COMM	33,434	33,553	30,814	30,814
419990 MISC REVENUE (LOCAL)	-	7,433	-	-
453100 SALE OF SURPLUS ITEMS/FXAS	-	-	725	-
TOTAL REVENUES:	1,381,118	\$ 1,685,281	1,642,984	1,646,917

EXPENDITURES

SALARIES:

511100 OFF/ADMIN/MANAGERS	10,101	10,333	14,222	11,852
511200 TEACHERS	6,390	11,400	15,000	15,000
511400 CLERICAL/SECRETARIAL	1,797	1,849	2,061	2,061
511700 SKILLED CRAFTS	95,843	102,593	90,461	90,461
511900 OTHER SALARIES	9,770	9,333	9,663	9,663
512000 SALARIES OF TEMPORARY EMPLOYEE	261	-	500	500
TOTAL SALARIES	124,162	135,509	131,907	129,537

BENEFITS:

521000 GROUP INSURANCE	18,227	20,236	16,615	16,615
522500 MEDICARE	1,670	1,819	1,935	2,351
523100 LA TEACHERS RETIREMENT	4,501	2,828	3,149	3,315
523300 LA SCHOOL EMP. RTM SYSTEM	29,690	29,302	24,648	24,648
523900 DEFERRED COMP	-	148	200	200
526000 WORKERS' COMPENSATION	-	128	150	150
528100 SICK LEAVE SEVERANCE PAY	181	-	481	481
528200 ANNUAL LEAVE SEVERANCE PAY	676	64	759	759
TOTAL BENEFITS	54,946	54,526	47,938	48,519

PURCH PROF/TECH SVC:

530000 PURCHASED PROF/TECH SVCS	309	160	497	497
534000 PURCHASED TECH SVC	-	-	11,132	11,852
TOTAL PURCH PROF/TECH SVC	309	160	11,629	12,349

PURCH PROPERTY SVC:

541100 WATER/SEWAGE	55,675	54,834	58,000	45,000
542100 DISPOSAL SERVICES	10,467	12,632	15,000	17,500
542301 PEST CONTROL	2,461	3,919	4,000	4,000
542302 MOP SERVICE	8,329	2,710	3,500	3,500
544200 RENTAL OF EQUIP & VEHICLES	15,182	8,281	9,817	9,481
TOTAL PURCH PROPERTY SVC	92,114	82,377	90,317	79,481

OTHER PURCHASED SVC:

550000 OTHER PURCHASED SERVICES	-	-	-	1,896
TOTAL OTHER PURCHASED SVC	-	-	-	1,896

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - DOYLE SCHOOL DIST 26
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
MATERIALS & SUPPLIES:				
561000 M & S	74,042	24,267	40,000	35,000
561500 TECHNOLOGY-RELATED SUPPLIES	53,538	15,488	20,000	20,000
562100 NATURAL GAS	17,750	17,418	20,000	20,000
562200 ELECTRICITY	160,193	184,644	200,000	200,000
TOTAL MATERIALS & SUPPLIES	305,522	241,817	280,000	275,000
PROPERTY:				
573000 EQUIPMENT	14,866	307	10,000	10,000
TOTAL PROPERTY	14,866	307	10,000	10,000
OTHER OBJECTS:				
589000 MISC EXPENSE	4,670	10,189	7,100	7,100
589051 UNIFORMS	2,857	2,953	3,500	3,500
589052 GRANDPARENT	-	-	100	100
589053 UTILITY MNGR SVCS	209	236	379	95
TOTAL OTHER OBJECTS	7,737	13,378	11,079	10,795
OTHER USES OF FUNDS:				
593201 TRANSFERS OUT - G/F	34,804	41,780	34,358	40,295
593203 TRANSFERS OUT - 7 MILL	-	-	500,000	300,000
593205 TRANSFERS OUT - CONSTRUCTION	650,000	-	-	-
TOTAL OTHER USES OF FUNDS	684,804	41,780	534,358	340,295
TOTAL EXPENSES:	\$ 1,284,458	\$ 569,854	\$ 1,117,228	\$ 907,873
TOTAL REVENUE	\$ 1,381,118	\$ 1,685,281	\$ 1,642,984	\$ 1,646,917
LESS TOTAL EXPENSES	(1,284,458)	(569,854)	(1,117,228)	(907,873)
SURPLUS/DEFICIT(CURRENT)	\$ 96,660	\$ 1,115,427	\$ 525,757	739,044
PRIOR YEAR SURPLUS	\$ 2,118,140	\$ 2,214,800	\$ 3,330,228	\$ 3,855,985
TOTAL NET SURPLUS	\$ 2,214,800	\$ 3,330,227	\$ 3,855,985	\$ 4,595,029

**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - SPRINGFIELD SCHOOL DIST 27
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
REVENUES				
411301 SALES TAX GROSS (1 CENT)	1,272,431	1,574,551	1,507,878	1,511,153
411302 1/2 CENT SALES TAX (80/20)	113,854	143,349	138,225	139,940
415100 INTEREST ON INVSTMNT-CHECKING	3,323	4,341	38,096	38,096
415101 INTEREST ON INVSTMNT-CD'S	7,802	9,314	42,439	42,439
419601 SVCS PROV OTH GOVT - S/T COMM	34,675	35,261	33,017	33,017
TOTAL REVENUES:	1,432,084	\$ 1,766,816	1,759,656	1,764,646

EXPENDITURES

SALARIES:

511100 OFF/ADMIN/MANAGERS	10,474	10,681	15,239	12,699
511200 TEACHERS	28,630	30,520	2,000	2,000
511210 TCHR - COACHING SUPPLEMENT	-	8,600	-	-
511400 CLERICAL/SECRETARIAL	4,031	3,469	4,704	4,704
511500 PARAPROFESSIONAL	131	-	-	-
511600 SERVICE WORKERS	10,213	7,188	8,000	8,000
511700 SKILLED CRAFTS	114,622	126,784	124,683	124,683
511900 OTHER SALARIES	14,264	15,385	14,986	14,986
512000 SALARIES OF TEMPORARY EMPLOYEE	13,587	7,117	10,000	10,000
TOTAL SALARIES	195,953	209,744	179,612	177,073

BENEFITS:

521000 GROUP INSURANCE	22,099	24,162	17,793	17,793
522500 MEDICARE	2,672	2,864	2,191	3,058
523100 LA TEACHERS RETIREMENT	5,027	6,937	5,639	5,639
523300 LA SCHOOL EMP. RTM SYSTEM	35,911	36,273	34,277	34,277
523900 DEFERRED COMP	583	477	110	110
526000 WORKERS' COMPENSATION	-	137	150	150
528100 SICK LEAVE SEVERANCE PAY	188	-	530	530
528200 ANNUAL LEAVE SEVERANCE PAY	703	67	785	785
TOTAL BENEFITS	67,183	70,916	61,475	62,342

PURCH PROF/TECH SVC:

530000 PURCHASED PROF/TECH SVCS	325	168	523	523
534000 PURCHASED TECH SVC	-	-	11,904	12,699
TOTAL PURCH PROF/TECH SVC	325	168	12,427	13,222

PURCH PROPERTY SVC:

541100 WATER/SEWAGE	25,459	21,097	25,000	25,000
542100 DISPOSAL SERVICES	10,175	10,212	12,000	12,000
542301 PEST CONTROL	6,648	6,635	6,000	6,000
542302 MOP SERVICE	12,465	11,462	12,000	18,000
544200 RENTAL OF EQUIP & VEHICLES	15,789	8,609	10,497	10,159
TOTAL PURCH PROPERTY SVC	70,536	58,014	65,497	71,159

OTHER PURCHASED SVC:

550000 OTHER PURCHASED SERVICES	-	-	-	2,032
TOTAL OTHER PURCHASED SVC	-	-	-	2,032

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - SPRINGFIELD SCHOOL DIST 27
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
MATERIALS & SUPPLIES:				
561000 M & S	49,543	55,973	90,000	70,000
561500 TECHNOLOGY-RELATED SUPPLIES	72,022	18,770	20,000	20,000
562100 NATURAL GAS	13,922	17,253	18,000	18,000
562200 ELECTRICITY	187,257	178,907	260,000	260,000
TOTAL MATERIALS & SUPPLIES	322,745	270,904	388,000	368,000
PROPERTY:				
573000 EQUIPMENT	-	328	26,000	20,000
TOTAL PROPERTY	-	328	26,000	20,000
OTHER OBJECTS:				
589000 MISC EXPENSE	4,317	11,337	32,200	32,200
589051 UNIFORMS	2,963	3,120	3,647	3,647
589052 GRANDPARENT	293	1,421	1,500	1,500
589053 UTILITY MNGR SVCS	217	249	406	102
TOTAL OTHER OBJECTS	7,790	16,128	37,753	37,449
OTHER USES OF FUNDS:				
593201 TRANSFERS OUT - G/F	35,973	44,677	36,740	43,176
593203 TRANSFERS OUT - 7 MILL	200,000	125,000	50,000	-
593205 TRANSFERS OUT - CONSTRUCTION	-	-	3,500,000	1,300,000
TOTAL OTHER USES OF FUNDS	235,973	169,677	3,586,740	1,343,176
TOTAL EXPENSES:	\$ 900,504	\$ 795,879	\$ 4,357,505	\$ 2,094,451
TOTAL REVENUE	\$ 1,432,084	\$ 1,766,816	\$ 1,759,656	\$ 1,764,646
LESS TOTAL EXPENSES	(900,504)	(795,879)	(4,357,505)	(2,094,451)
SURPLUS/DEFICIT(CURRENT)	\$ 531,580	\$ 970,937	\$(2,597,849)	(329,805)
PRIOR YEAR SURPLUS	\$ 1,657,981	\$ 2,189,561	\$ 3,160,496	\$ 562,647
TOTAL NET SURPLUS	\$ 2,189,561	\$ 3,160,498	\$ 562,647	\$ 232,842

**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - FROST SCHOOL DIST 31
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
REVENUES				
411301 SALES TAX GROSS (1 CENT)	311,374	388,343	364,809	365,602
411302 1/2 CENT SALES TAX (80/20)	27,865	35,363	33,442	33,857
415100 INTEREST ON INVSTMNT-CHECKING	800	1,083	9,217	9,217
415101 INTEREST ON INVSTMNT-CD'S	1,865	2,355	10,268	10,268
419601 SVCS PROV OTH GOVT - S/T COMM	8,496	8,668	7,988	7,988
453200 INSURANCE PROCEEDS FROM	12,058	-	-	-
TOTAL REVENUES:	362,459	\$ 435,812	425,723	426,931

EXPENDITURES

SALARIES:

511100 OFF/ADMIN/MANAGERS	2,565	2,553	3,687	3,072
511400 CLERICAL/SECRETARIAL	456	457	557	557
511600 SERVICE WORKERS	1,991	-	5,000	5,000
511700 SKILLED CRAFTS	37,862	22,136	23,981	23,981
511900 OTHER SALARIES	1,044	1,070	6,261	6,261
512000 SALARIES OF TEMPORARY EMPLOYEE	3,358	870	1,000	1,000
TOTAL SALARIES	47,276	27,086	40,486	39,872

BENEFITS:

521000 GROUP INSURANCE	6,981	4,324	4,305	4,305
522500 MEDICARE	635	362	682	682
523100 LA TEACHERS RETIREMENT	390	387	1,263	1,263
523300 LA SCHOOL EMP. RTM SYSTEM	11,931	6,370	6,411	6,411
523900 DEFERRED COMP	46	11	50	50
526000 WORKERS' COMPENSATION	-	35	30	30
528100 SICK LEAVE SEVERANCE PAY	48	-	142	142
528200 ANNUAL LEAVE SEVERANCE PAY	175	16	188	188
TOTAL BENEFITS	20,208	11,505	13,071	13,071

PURCH PROF/TECH SVC:

530000 PURCHASED PROF/TECH SVCS	79	41	127	127
534000 PURCHASED TECH SVC	-	-	3,010	3,072
TOTAL PURCH PROF/TECH SVC	79	41	3,137	3,199

PURCH PROPERTY SVC:

541100 WATER/SEWAGE	6,448	7,258	10,000	10,000
542100 DISPOSAL SERVICES	2,541	2,700	3,000	3,500
542301 PEST CONTROL	2,094	2,144	2,000	2,000
542302 MOP SERVICE	2,460	784	1,500	1,500
544200 RENTAL OF EQUIP & VEHICLES	3,946	2,078	2,655	2,458
TOTAL PURCH PROPERTY SVC	17,488	14,964	19,155	19,458

OTHER PURCHASED SVC:

550000 OTHER PURCHASED SERVICES	-	-	-	492
TOTAL OTHER PURCHASED SVC	-	-	-	492

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - FROST SCHOOL DIST 31
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
MATERIALS & SUPPLIES:				
561000 M & S	5,728	5,979	15,000	15,000
561500 TECHNOLOGY-RELATED SUPPLIES	8,326	3,826	5,000	5,000
562100 NATURAL GAS	4,357	4,411	7,000	7,000
562200 ELECTRICITY	35,105	43,566	75,000	75,000
TOTAL MATERIALS & SUPPLIES	53,516	57,782	102,000	102,000
PROPERTY:				
573000 EQUIPMENT	-	83	20,000	20,000
TOTAL PROPERTY	-	83	20,000	20,000
OTHER OBJECTS:				
589000 MISC EXPENSE	1,008	3,476	2,500	2,500
589051 UNIFORMS	727	774	924	924
589052 GRANDPARENT	-	-	100	100
589053 UTILITY MNGR SVCS	54	61	98	25
TOTAL OTHER OBJECTS	1,788	4,311	3,622	3,549
OTHER USES OF FUNDS:				
593201 TRANSFERS OUT - G/F	8,598	21,298	9,291	10,446
593203 TRANSFERS OUT - 7 MILL	100,000	-	200,000	200,000
593204 TRANSFERS OUT - SINK FD	68,665	68,165	67,665	67,190
TOTAL OTHER USES OF FUNDS	177,263	89,463	276,956	277,636
TOTAL EXPENSES:	\$ 317,618	\$ 205,236	\$ 478,427	\$ 479,276
TOTAL REVENUE	\$ 362,459	\$ 435,812	\$ 425,723	\$ 426,931
LESS TOTAL EXPENSES	(317,618)	(205,236)	(478,427)	(479,276)
SURPLUS/DEFICIT(CURRENT)	\$ 44,841	\$ 230,576	\$(52,704)	(52,345)
PRIOR YEAR SURPLUS	\$ 333,962	\$ 378,803	\$ 609,377	\$ 556,673
TOTAL NET SURPLUS	\$ 378,803	\$ 609,379	\$ 556,673	\$ 504,328

**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - FRENCH SETTLEMENT SCH DIST 32
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
REVENUES				
411301 SALES TAX GROSS (1 CENT)	812,442	1,039,515	1,054,630	1,056,921
411302 1/2 CENT SALES TAX (80/20)	72,688	94,651	96,676	97,876
415100 INTEREST ON INVSTMNT-CHECKING	2,143	2,885	26,645	26,645
415101 INTEREST ON INVSTMNT-CD'S	5,057	6,241	29,683	29,683
419601 SVCS PROV OTH GOVT - S/T COMM	22,121	23,235	23,092	23,092
452221 TRANSFERS IN - DISASTER	174,178	-	-	-
TOTAL REVENUES:	1,088,630	\$ 1,166,526	1,230,727	1,234,217

EXPENDITURES

SALARIES:

511100 OFF/ADMIN/MANAGERS	6,685	6,923	10,658	8,882
511200 TEACHERS	154,364	152,227	-	-
511210 TCHR - COACHING SUPPLEMENT	-	2,600	-	-
511400 CLERICAL/SECRETARIAL	1,190	1,239	1,477	1,477
511500 PARAPROFESSIONAL	-	-	22,000	22,000
511600 SERVICE WORKERS	5,640	7,920	2,000	2,000
511700 SKILLED CRAFTS	85,688	74,775	59,828	59,828
511900 OTHER SALARIES	13,196	12,903	13,341	13,341
512000 SALARIES OF TEMPORARY EMPLOYEE	1,835	1,044	7,500	7,500
TOTAL SALARIES	268,598	259,631	116,804	115,027

BENEFITS:

521000 GROUP INSURANCE	44,530	43,321	12,417	12,417
522500 MEDICARE	3,523	3,396	1,704	1,736
523100 LA TEACHERS RETIREMENT	44,839	44,255	10,682	10,682
523300 LA SCHOOL EMP. RTM SYSTEM	26,112	21,267	18,024	18,024
523900 DEFERRED COMP	10	17	10	10
526000 WORKERS' COMPENSATION	-	92	175	175
528100 SICK LEAVE SEVERANCE PAY	117	-	344	344
528200 ANNUAL LEAVE SEVERANCE PAY	444	43	509	509
TOTAL BENEFITS	119,574	112,391	43,865	43,897

PURCH PROF/TECH SVC:

530000 PURCHASED PROF/TECH SVCS	210	109	338	338
534000 PURCHASED TECH SVC	-	-	7,976	8,882
TOTAL PURCH PROF/TECH SVC	210	109	8,314	9,220

PURCH PROPERTY SVC:

541100 WATER/SEWAGE	23,743	23,705	25,000	30,000
542100 DISPOSAL SERVICES	8,391	8,648	9,000	10,000
542301 PEST CONTROL	3,901	3,921	4,000	4,000
542302 MOP SERVICE	7,301	1,684	2,000	2,000
544200 RENTAL OF EQUIP & VEHICLES	9,942	5,613	7,033	7,105
TOTAL PURCH PROPERTY SVC	53,278	43,571	47,033	53,105

ADOPTION/APPROVAL DATES:

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LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - FRENCH SETTLEMENT SCH DIST 32
ORIGINAL BUDGET
2023/2024

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
OTHER PURCHASED SVC:				
550000 OTHER PURCHASED SERVICES	-	-	-	1,421
TOTAL OTHER PURCHASED SVC	-	-	-	1,421
MATERIALS & SUPPLIES:				
561000 M & S	26,309	19,774	35,000	70,000
561500 TECHNOLOGY-RELATED SUPPLIES	26,510	10,376	15,000	15,000
562100 NATURAL GAS	17,445	18,315	20,000	20,000
562200 ELECTRICITY	115,560	173,649	185,000	185,000
TOTAL MATERIALS & SUPPLIES	185,824	222,115	255,000	290,000
PROPERTY:				
573000 EQUIPMENT	10,900	6,970	25,000	20,000
TOTAL PROPERTY	10,900	6,970	25,000	20,000
OTHER OBJECTS:				
589000 MISC EXPENSE	2,764	8,644	9,000	9,000
589051 UNIFORMS	1,889	2,067	2,275	2,275
589052 GRANDPARENT	-	-	100	100
589053 UTILITY MNGR SVCS	138	165	284	71
TOTAL OTHER OBJECTS	4,792	10,875	11,659	11,446
OTHER USES OF FUNDS:				
593201 TRANSFERS OUT - G/F	23,317	29,935	24,617	30,198
593203 TRANSFERS OUT - 7 MILL	100,000	500,000	500,000	100,000
TOTAL OTHER USES OF FUNDS	123,317	529,935	524,617	130,198
TOTAL EXPENSES:	\$ 766,493	\$ 1,185,596	\$ 1,032,292	\$ 674,314
TOTAL REVENUE	\$ 1,088,630	\$ 1,166,526	\$ 1,230,727	\$ 1,234,217
LESS TOTAL EXPENSES	(766,493)	(1,185,596)	(1,032,292)	(674,314)
SURPLUS/DEFICIT(CURRENT)	\$ 322,137	\$(19,070)	\$ 198,435	559,903
PRIOR YEAR SURPLUS	\$ 363,533	\$ 685,670	\$ 666,599	\$ 865,034
TOTAL NET SURPLUS	\$ 685,670	\$ 666,600	\$ 865,034	\$ 1,424,937

**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - MAUREPAS SCHOOL DIST 33
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
REVENUES				
411301 SALES TAX GROSS (1 CENT)	346,976	404,786	342,700	343,444
411302 1/2 CENT SALES TAX (80/20)	31,047	36,927	31,415	31,805
411303 ADD'L DISTRICT SALES TAX	230,454	271,287	289,287	262,000
415100 INTEREST ON INVSTMNT-CHECKING	903	1,097	8,658	8,658
415101 INTEREST ON INVSTMNT-CD'S	2,118	2,295	9,645	9,645
419601 SVCS PROV OTH GOVT - S/T COMM	9,458	9,138	7,504	7,504
452221 TRANSFERS IN - DISASTER	15,046	-	-	-
453200 INSURANCE PROCEEDS FROM	25,482	-	-	-
TOTAL REVENUES:	661,485	\$ 725,530	689,209	663,056

EXPENDITURES

SALARIES:

511100 OFF/ADMIN/MANAGERS	2,857	2,900	3,463	2,886
511200 TEACHERS	44,317	46,067	-	-
511400 CLERICAL/SECRETARIAL	508	519	543	543
511700 SKILLED CRAFTS	30,091	30,315	35,524	35,524
511900 OTHER SALARIES	1,163	1,216	1,229	1,229
512000 SALARIES OF TEMPORARY EMPLOYEE	2,813	3,357	1,500	1,500
TOTAL SALARIES	81,749	84,374	42,259	41,682

BENEFITS:

521000 GROUP INSURANCE	5,545	5,450	4,081	4,081
522500 MEDICARE	1,145	1,184	497	686
523100 LA TEACHERS RETIREMENT	11,869	12,049	1,340	1,340
523300 LA SCHOOL EMP. RTM SYSTEM	9,233	8,300	10,193	10,193
526000 WORKERS' COMPENSATION	-	34	75	75
528100 SICK LEAVE SEVERANCE PAY	52	-	157	157
528200 ANNUAL LEAVE SEVERANCE PAY	192	18	213	213
TOTAL BENEFITS	28,037	27,035	16,556	16,745

PURCH PROF/TECH SVC:

530000 PURCHASED PROF/TECH SVCS	97	50	156	156
534000 PURCHASED TECH SVC	-	-	2,933	2,886
TOTAL PURCH PROF/TECH SVC	97	50	3,089	3,042

PURCH PROPERTY SVC:

541100 WATER/SEWAGE	14,670	16,399	18,000	15,000
542100 DISPOSAL SERVICES	2,794	2,703	3,000	3,000
542301 PEST CONTROL	2,271	5,855	100	1,000
542302 MOP SERVICE	3,693	750	1,000	1,000
544200 RENTAL OF EQUIP & VEHICLES	4,322	2,300	2,587	2,309
TOTAL PURCH PROPERTY SVC	27,750	28,007	24,687	22,309

OTHER PURCHASED SVC:

550000 OTHER PURCHASED SERVICES	-	-	-	462
TOTAL OTHER PURCHASED SVC	-	-	-	462

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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**LIVINGSTON PARISH PUBLIC SCHOOLS
SECOND SALES TAX - MAUREPAS SCHOOL DIST 33
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
MATERIALS & SUPPLIES:				
561000 M & S	7,212	14,514	20,000	20,000
561500 TECHNOLOGY-RELATED SUPPLIES	9,142	4,346	5,000	5,000
562100 NATURAL GAS	3,801	4,420	5,000	5,000
562200 ELECTRICITY	67,315	82,365	120,000	120,000
TOTAL MATERIALS & SUPPLIES	87,469	105,645	150,000	150,000
PROPERTY:				
573000 EQUIPMENT	-	81	80,000	80,000
TOTAL PROPERTY	-	81	80,000	80,000
OTHER OBJECTS:				
589000 MISC EXPENSE	1,124	2,777	2,500	2,500
589051 UNIFORMS	808	796	1,001	1,001
589052 GRANDPARENT	-	-	100	100
589053 UTILITY MNGR SVCS	59	64	92	23
TOTAL OTHER OBJECTS	1,992	3,637	3,693	3,624
OTHER USES OF FUNDS:				
593201 TRANSFERS OUT - G/F	19,767	21,008	9,053	9,813
593203 TRANSFERS OUT - 7 MILL	20,000	150,000	350,000	50,000
593205 TRANSFERS OUT - CONSTRUCTION	-	350,000	100,000	-
TOTAL OTHER USES OF FUNDS	39,767	521,008	459,053	59,813
TOTAL EXPENSES:	\$ 266,861	\$ 769,837	\$ 779,336	\$ 377,676
TOTAL REVENUE	\$ 661,485	\$ 725,530	\$ 689,209	\$ 663,056
LESS TOTAL EXPENSES	(266,861)	(769,837)	(779,336)	(377,676)
SURPLUS/DEFICIT(CURRENT)	\$ 394,624	\$(44,307)	\$(90,127)	285,380
PRIOR YEAR SURPLUS	\$ 582,724	\$ 977,348	\$ 933,043	\$ 842,916
TOTAL NET SURPLUS	\$ 977,348	\$ 933,041	\$ 842,916	\$ 1,128,296

7 MILL MAINTENANCE

FUND 03 - 7 MILL MAINTENANCE

REVENUES

- Ad Valorem Taxes (Property Taxes)
 - Parish-wide (Distributed by district %'s)
 - 7 mills
 - Expires December 31, 2025
 - Taxable Assessed Value ÷ 1,000 x Rate
- Revenue Sharing
 - Parish-wide (Distributed by district %'s)
 - Revenue Sharing are funds appropriated annually by the State Legislature to fulfill its constitutional obligation to compensate local school system partially for tax revenue lost due to homestead exemptions on Ad Valorem taxes other than the constitutional Ad Valorem tax.
- Interest Income
- Transfers from Other Funds
 - Amount to be transferred is determined by the financial requirements in each individual district.

DISBURSEMENTS

- Maintenance on buildings, equipment and vehicles
- Miscellaneous Expenditures
- Upkeep of Grounds
- Pension Fund
 - Monies deducted from the proceeds of property taxes for the payment of all pensions into the Pension Accumulation Fund (L.R.S. 17:696).

LIVINGSTON PARISH PUBLIC SCHOOLS
7 MILL MAINTENANCE - FUND 03
ORIGINAL BUDGET
2023/2024

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
REVENUES					
411120 (2)RENEWABLE TAXES	4,236,675	4,312,251	4,529,000	4,529,000	-
411160 PENALTIES/INTEREST PROP TAX	22,833	17,188	15,000	15,000	-
415100 INTEREST ON INVSTMNT-CHECKING	10,749	7,145	10,000	10,000	-
438150 REVENUE SHARING - OTHER TAXES	238,179	243,576	250,359	250,359	-
445800 FEMA - DISASTER RELIEF	-	-	2,000,000	2,000,000	-
452202 TRANSFERS IN - 2ND S/T	1,490,000	2,325,000	7,000,000	4,950,000	-29.29
453200 INSURANCE PROCEEDS FROM	-	2,414,660	198,891	-	-100.00
TOTAL REVENUES:	5,998,436	\$ 9,319,820	14,003,249	11,754,359	
EXPENDITURES					
PURCH PROF/TECH SVC:					
530000 PURCHASED PROF/TECH SVCS	-	347,532	74,500	78,000	4.70
531100 ASSESSOR FEES	2,879	922	1,000	1,000	-
531300 PENSION FUND	168,954	174,878	176,384	176,384	-
533400 ARCHITECT/ENGINEERING SVCS	22,914	11,399	61,500	45,000	-26.83
TOTAL PURCH PROF/TECH SVC	194,747	534,731	313,384	300,384	
PURCH PROPERTY SVC:					
542100 DISPOSAL SERVICES	-	127,971	-	-	-
542400 UPKEEP OF GROUNDS	416,374	660,331	999,200	978,000	-2.12
543000 REPAIR & MAINT	75,208	127,131	193,800	164,800	-14.96
543001 7 ML RPRS & MNT BLDG	3,355,004	5,897,636	6,907,000	5,800,000	-16.03
543002 7 ML RPRS & MNT EQP	406,892	138,453	745,000	620,000	-16.78
543003 7 ML RP&MNT SFS EQUIP	728	-	-	-	-
545000 CONSTRUCTION SERVICES	1,161,485	4,031,717	4,704,098	2,598,000	-44.77
TOTAL PURCH PROPERTY SVC	5,415,691	10,983,238	13,549,098	10,160,800	
MATERIALS & SUPPLIES:					
561000 M & S	-	1,478	-	-	-
TOTAL MATERIALS & SUPPLIES	-	1,478	-	-	
OTHER OBJECTS:					
589000 MISC EXPENSE	-	2,620	20,000	20,000	-
TOTAL OTHER OBJECTS	-	2,620	20,000	20,000	
OTHER USES OF FUNDS:					
TOTAL EXPENSES:	\$ 5,610,438	\$ 11,522,068	\$ 13,882,482	\$ 10,481,184	
TOTAL REVENUE	\$ 5,998,436	\$ 9,319,820	\$ 14,003,249	\$ 11,754,359	
LESS TOTAL EXPENSES	(5,610,438)	(11,522,068)	(13,882,482)	(10,481,184)	
SURPLUS/DEFICIT(CURRENT)	\$ 387,998	\$(2,202,248)	\$ 120,768	\$ 1,273,175	
PRIOR YEAR SURPLUS	\$ 3,197,953	\$ 3,585,951	\$ 1,383,703	\$ 1,504,471	
TOTAL NET SURPLUS	\$ 3,585,951	\$ 1,383,703	\$ 1,504,471	\$ 2,777,646	

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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LIVINGSTON PARISH PUBLIC SCHOOLS
7 MILL MAINTENANCE - FUND 03
ORIGINAL BUDGET
2023/2024

	D.S. #1 80	WALKER #4 81	LIVE OAK #22 82	ALBANY #24 83	HOLDEN #25 84	DOYLE #26 85	SPRGFLD #27 86	FROST #31 87	FR SET #32 88	MAUREPAS #33 89
PROJECTED FUND BAL. (07/01/23)	\$ 111,841	\$ 155,556	\$ 183,362	\$ 323,324	\$ 382,023	\$ 85,472	\$ 59,905	\$ 61,312	\$ 65,084	\$ 76,592
REVENUE										
(2)RENEWABLE TAXES	1,443,890	1,144,351	763,182	354,353	109,628	214,703	230,051	55,657	160,901	52,284
PENALTIES/INTEREST PROP TAX	4,782	3,790	2,528	1,174	363	711	762	184	533	173
INTEREST ON INVMTMNT-CHECKING	3,161	2,486	1,707	779	239	491	525	133	352	129
REVENUE SHARING - OTHER TAXES	79,817	63,259	42,188	19,588	6,060	11,869	12,717	3,077	8,894	2,890
FEMA - DISASTER RELIEF	203,893	245,534	47,148	371,391	264,057	80,398	269,049	52,650	299,514	166,368
TRANSFERS IN - 2ND SIT	1,100,000	1,900,000	1,300,000	-	-	300,000	-	200,000	100,000	50,000
TOTAL REVENUE	2,835,542	3,359,419	2,156,752	747,284	380,348	608,171	513,103	311,701	570,193	271,845
DISBURSEMENT										
PURCHASED PROF/TECH SVCS	15,000	10,000	8,000	15,000	2,000	2,000	10,000	4,000	8,000	4,000
ASSESSOR FEES	316	249	171	78	24	49	52	13	35	13
PENSION FUND	56,233	44,567	29,722	13,800	4,270	8,362	8,959	2,168	6,266	2,036
ARCHITECT/ENGINEERING SVCS	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	2,500	2,500
UPKEEP OF GROUNDS	300,000	250,000	125,000	100,000	10,000	90,000	20,000	3,000	50,000	30,000
REPAIR & MAINT	49,321	39,401	26,777	13,236	5,131	8,311	9,119	3,443	6,829	3,232
7 ML RPRS & MNT BLDG	1,515,000	1,545,000	1,009,000	508,000	100,000	254,000	255,000	153,000	257,000	204,000
7 ML RPRS & MNT EQP	100,000	20,000	450,000	15,000	5,000	5,000	10,000	5,000	5,000	5,000
CONSTRUCTION SERVICES	800,000	800,000	500,000	-	-	215,000	45,000	-	235,000	3,000
MISC EXPENSE	6,376	5,053	3,370	1,565	484	948	1,016	246	711	231
TOTAL DISBURSEMENT	2,847,247	2,719,270	2,157,040	671,679	131,908	588,670	364,147	175,870	571,341	254,012
PROJECTED FUND BAL. (06/30/24)	\$ 100,137	\$ 795,705	\$ 183,074	\$ 398,929	\$ 630,462	\$ 104,974	\$ 208,861	\$ 197,143	\$ 63,936	\$ 94,425

LIVINGSTON PARISH PUBLIC SCHOOLS
7 MILL MAINTENANCE- DENHAM SPRINGS SCHOOL DIST 01
ORIGINAL BUDGET
2023/2024

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411120 (2)RENEWABLE TAXES	1,343,395	1,362,915	1,443,890	1,443,890
411160 PENALTIES/INTEREST PROP TAX	7,233	5,435	4,782	4,782
415100 INTEREST ON INVSTMNT-CHECKING	3,404	2,264	3,161	3,161
438150 REVENUE SHARING - OTHER TAXES	75,527	76,983	79,817	79,817
445800 FEMA - DISASTER RELIEF	-	-	203,893	203,893
452202 TRANSFERS IN - 2ND S/T	350,000	250,000	2,100,000	1,100,000
453200 INSURANCE PROCEEDS FROM	-	484,672	(379,633)	-
TOTAL REVENUES:	1,779,559	\$ 2,182,269	3,455,909	2,835,542
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
530000 PURCHASED PROF/TECH SVCS	-	57,142	15,803	15,000
531100 ASSESSOR FEES	911	292	316	316
531300 PENSION FUND	53,575	55,271	56,233	56,233
533400 ARCHITECT/ENGINEERING SVCS	-	-	5,000	5,000
TOTAL PURCH PROF/TECH SVC	54,487	112,705	77,351	76,549
PURCH PROPERTY SVC:				
542100 DISPOSAL SERVICES	-	8,174	-	-
542400 UPKEEP OF GROUNDS	114,696	163,388	300,000	300,000
543000 REPAIR & MAINT	23,485	40,970	49,321	49,321
543001 7 ML RPRS & MNT BLDG	995,157	1,511,364	1,525,000	1,515,000
543002 7 ML RPRS & MNT EQP	42,127	69,639	200,000	100,000
543003 7 ML RP&MNT SFS EQUIP	728	-	-	-
545000 CONSTRUCTION SERVICES	519,589	742,406	1,300,000	800,000
TOTAL PURCH PROPERTY SVC	1,695,782	2,535,941	3,374,321	2,764,321
MATERIALS & SUPPLIES:				
561000 M & S	-	467	-	-
TOTAL MATERIALS & SUPPLIES	-	467	-	-
OTHER OBJECTS:				
589000 MISC EXPENSE	-	2,620	6,376	6,376
TOTAL OTHER OBJECTS	-	2,620	6,376	6,376
TOTAL EXPENSES:	\$ 1,750,269	\$ 2,651,733	\$ 3,458,049	\$ 2,847,247
TOTAL REVENUE	\$ 1,779,559	\$ 2,182,269	\$ 3,455,909	\$ 2,835,542
LESS TOTAL EXPENSES	(1,750,269)	(2,651,733)	(3,458,049)	(2,847,247)
SURPLUS/DEFICIT(CURRENT)	\$ 29,290	\$(469,464)	\$(2,140)	(11,704)
PRIOR YEAR SURPLUS	\$ 554,155	\$ 583,445	\$ 113,980	\$ 111,840
TOTAL NET SURPLUS	\$ 583,445	\$ 113,981	\$ 111,840	\$ 100,136
<u>ADOPTION/APPROVAL DATES:</u>				
Original Adoption - 08/17/2023				
Revision -				
Final Budget -				

**LIVINGSTON PARISH PUBLIC SCHOOLS
7 MILL MAINTENANCE- WALKER SCHOOL DIST 04
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411120 (2)RENEWABLE TAXES	1,043,567	1,071,785	1,144,351	1,144,351
411160 PENALTIES/INTEREST PROP TAX	5,633	4,267	3,790	3,790
415100 INTEREST ON INVSTMNT-CHECKING	2,654	1,763	2,486	2,486
438150 REVENUE SHARING - OTHER TAXES	58,664	60,542	63,259	63,259
445800 FEMA - DISASTER RELIEF	-	-	245,534	245,534
452202 TRANSFERS IN - 2ND S/T	500,000	850,000	1,900,000	1,900,000
453200 INSURANCE PROCEEDS FROM	-	309,300	(17,961)	-
TOTAL REVENUES:	1,610,518	\$ 2,297,656	3,341,459	3,359,419

EXPENDITURES

PURCH PROF/TECH SVC:

530000 PURCHASED PROF/TECH SVCS	-	39,900	12,428	10,000
531100 ASSESSOR FEES	711	228	249	249
531300 PENSION FUND	41,613	43,467	44,567	44,567
533400 ARCHITECT/ENGINEERING SVCS	11,732	2,544	5,000	5,000
TOTAL PURCH PROF/TECH SVC	54,056	86,139	62,243	59,816

PURCH PROPERTY SVC:

542100 DISPOSAL SERVICES	-	1,750	-	-
542400 UPKEEP OF GROUNDS	168,817	187,891	220,000	250,000
543000 REPAIR & MAINT	17,792	31,296	68,401	39,401
543001 7 ML RPRS & MNT BLDG	969,780	1,305,912	1,850,000	1,545,000
543002 7 ML RPRS & MNT EQP	58,886	22,788	20,000	20,000
545000 CONSTRUCTION SERVICES	193,595	1,025,468	1,100,000	800,000
TOTAL PURCH PROPERTY SVC	1,408,870	2,575,106	3,258,401	2,654,401

MATERIALS & SUPPLIES:

561000 M & S	-	367	-	-
TOTAL MATERIALS & SUPPLIES	-	367	-	-

OTHER OBJECTS:

589000 MISC EXPENSE	-	-	5,053	5,053
TOTAL OTHER OBJECTS	-	-	5,053	5,053

OTHER USES OF FUNDS:

TOTAL EXPENSES:	\$ 1,462,926	\$ 2,661,613	\$ 3,325,698	\$ 2,719,270
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TOTAL REVENUE	\$ 1,610,518	\$ 2,297,656	\$ 3,341,459	\$ 3,359,419
LESS TOTAL EXPENSES	(1,462,926)	(2,661,613)	(3,325,698)	(2,719,270)
SURPLUS/DEFICIT(CURRENT)	\$ 147,592	\$(363,957)	\$ 15,761	640,149

PRIOR YEAR SURPLUS	\$ 356,162	\$ 503,754	\$ 139,795	\$ 155,556
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TOTAL NET SURPLUS	\$ 503,754	\$ 139,797	\$ 155,556	\$ 795,705
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ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

**LIVINGSTON PARISH PUBLIC SCHOOLS
7 MILL MAINTENANCE- LIVE OAK SCHOOL DIST 22
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411120 (2)RENEWABLE TAXES	724,003	736,079	763,182	763,182
411160 PENALTIES/INTEREST PROP TAX	3,896	2,934	2,528	2,528
415100 INTEREST ON INVSTMNT-CHECKING	1,833	1,221	1,707	1,707
438150 REVENUE SHARING - OTHER TAXES	40,705	41,577	42,188	42,188
445800 FEMA - DISASTER RELIEF	-	-	47,148	47,148
452202 TRANSFERS IN - 2ND S/T	100,000	-	1,000,000	1,300,000
453200 INSURANCE PROCEEDS FROM	-	56,577	(36,072)	-
TOTAL REVENUES:	870,438	\$ 838,389	1,820,680	2,156,752
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
530000 PURCHASED PROF/TECH SVCS	-	28,201	8,535	8,000
531100 ASSESSOR FEES	491	157	171	171
531300 PENSION FUND	28,874	29,851	29,722	29,722
533400 ARCHITECT/ENGINEERING SVCS	11,182	2,395	20,000	5,000
TOTAL PURCH PROF/TECH SVC	40,547	60,604	58,428	42,893
PURCH PROPERTY SVC:				
542100 DISPOSAL SERVICES	-	2,770	-	-
542400 UPKEEP OF GROUNDS	69,293	102,268	120,000	125,000
543000 REPAIR & MAINT	12,294	21,483	26,777	26,777
543001 7 ML RPRS & MNT BLDG	457,557	607,457	1,160,000	1,009,000
543002 7 ML RPRS & MNT EQP	257,878	12,147	450,000	450,000
545000 CONSTRUCTION SERVICES	-	391,086	500,000	500,000
TOTAL PURCH PROPERTY SVC	797,023	1,137,212	2,256,777	2,110,777
MATERIALS & SUPPLIES:				
561000 M & S	-	252	-	-
TOTAL MATERIALS & SUPPLIES	-	252	-	-
OTHER OBJECTS:				
589000 MISC EXPENSE	-	-	3,370	3,370
TOTAL OTHER OBJECTS	-	-	3,370	3,370
TOTAL EXPENSES:	\$ 837,570	\$ 1,198,068	\$ 2,318,574	\$ 2,157,040
TOTAL REVENUE	\$ 870,438	\$ 838,389	\$ 1,820,680	\$ 2,156,752
LESS TOTAL EXPENSES	(837,570)	(1,198,068)	(2,318,574)	(2,157,040)
SURPLUS/DEFICIT(CURRENT)	\$ 32,867	\$(359,680)	\$(497,895)	(288)
PRIOR YEAR SURPLUS	\$ 1,008,069	\$ 1,040,936	\$ 681,257	\$ 183,362
TOTAL NET SURPLUS	\$ 1,040,936	\$ 681,256	\$ 183,362	\$ 183,074

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

**LIVINGSTON PARISH PUBLIC SCHOOLS
7 MILL MAINTENANCE- ALBANY SCHOOL DIST 24
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411120 (2)RENEWABLE TAXES	327,520	335,741	354,353	354,353
411160 PENALTIES/INTEREST PROP TAX	1,768	1,337	1,174	1,174
415100 INTEREST ON INVSTMNT-CHECKING	833	553	779	779
438150 REVENUE SHARING - OTHER TAXES	18,411	18,965	19,588	19,588
445800 FEMA - DISASTER RELIEF	-	-	371,391	371,391
452202 TRANSFERS IN - 2ND S/T	100,000	450,000	400,000	-
453200 INSURANCE PROCEEDS FROM	-	445,669	188,376	-
TOTAL REVENUES:	448,532	\$ 1,252,265	1,335,660	747,284
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
530000 PURCHASED PROF/TECH SVCS	-	90,300	13,893	15,000
531100 ASSESSOR FEES	223	72	78	78
531300 PENSION FUND	13,060	13,616	13,800	13,800
533400 ARCHITECT/ENGINEERING SVCS	-	6,460	6,500	5,000
TOTAL PURCH PROF/TECH SVC	13,283	110,448	34,271	33,878
PURCH PROPERTY SVC:				
542100 DISPOSAL SERVICES	-	11,699	-	-
542400 UPKEEP OF GROUNDS	12,387	58,664	165,000	100,000
543000 REPAIR & MAINT	5,652	9,769	13,236	13,236
543001 7 ML RPRS & MNT BLDG	243,680	776,393	585,000	508,000
543002 7 ML RPRS & MNT EQP	4,231	9,384	15,000	15,000
545000 CONSTRUCTION SERVICES	155,265	486,081	300,000	-
TOTAL PURCH PROPERTY SVC	421,216	1,351,989	1,078,236	636,236
MATERIALS & SUPPLIES:				
561000 M & S	-	115	-	-
TOTAL MATERIALS & SUPPLIES	-	115	-	-
OTHER OBJECTS:				
589000 MISC EXPENSE	-	-	1,565	1,565
TOTAL OTHER OBJECTS	-	-	1,565	1,565
TOTAL EXPENSES:	\$ 434,499	\$ 1,462,552	\$ 1,114,072	\$ 671,679
TOTAL REVENUE	\$ 448,532	\$ 1,252,265	\$ 1,335,660	\$ 747,284
LESS TOTAL EXPENSES	(434,499)	(1,462,552)	(1,114,072)	(671,679)
SURPLUS/DEFICIT(CURRENT)	\$ 14,033	\$(210,287)	\$ 221,588	75,605
PRIOR YEAR SURPLUS	\$ 297,990	\$ 312,023	\$ 101,736	\$ 323,324
TOTAL NET SURPLUS	\$ 312,023	\$ 101,736	\$ 323,324	\$ 398,929

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

**LIVINGSTON PARISH PUBLIC SCHOOLS
7 MILL MAINTENANCE- HOLDEN SCHOOL DIST 25
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411120 (2)RENEWABLE TAXES	105,562	103,073	109,628	109,628
411160 PENALTIES/INTEREST PROP TAX	578	413	363	363
415100 INTEREST ON INVSTMNT-CHECKING	274	177	239	239
438150 REVENUE SHARING - OTHER TAXES	5,931	5,821	6,060	6,060
445800 FEMA - DISASTER RELIEF	-	-	264,057	264,057
452202 TRANSFERS IN - 2ND S/T	20,000	-	-	-
453200 INSURANCE PROCEEDS FROM	-	76,869	343,958	-
TOTAL REVENUES:	132,344	\$ 186,353	724,306	380,348
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
530000 PURCHASED PROF/TECH SVCS	-	13,776	1,695	2,000
531100 ASSESSOR FEES	73	22	24	24
531300 PENSION FUND	4,207	4,179	4,270	4,270
533400 ARCHITECT/ENGINEERING SVCS	-	-	5,000	5,000
TOTAL PURCH PROF/TECH SVC	4,280	17,978	10,988	11,293
PURCH PROPERTY SVC:				
542100 DISPOSAL SERVICES	-	4,287	-	-
542400 UPKEEP OF GROUNDS	7,598	48,776	10,000	10,000
543000 REPAIR & MAINT	1,831	3,052	5,131	5,131
543001 7 ML RPRS & MNT BLDG	99,470	251,213	125,000	100,000
543002 7 ML RPRS & MNT EQP	3,905	1,045	5,000	5,000
545000 CONSTRUCTION SERVICES	-	2,055	250,000	-
TOTAL PURCH PROPERTY SVC	112,804	310,430	395,131	120,131
MATERIALS & SUPPLIES:				
561000 M & S	-	35	-	-
TOTAL MATERIALS & SUPPLIES	-	35	-	-
OTHER OBJECTS:				
589000 MISC EXPENSE	-	-	484	484
TOTAL OTHER OBJECTS	-	-	484	484
TOTAL EXPENSES:	\$ 117,084	\$ 328,443	\$ 406,603	\$ 131,908
TOTAL REVENUE	\$ 132,344	\$ 186,353	\$ 724,306	\$ 380,348
LESS TOTAL EXPENSES	(117,084)	(328,443)	(406,603)	(131,908)
SURPLUS/DEFICIT(CURRENT)	\$ 15,260	\$(142,090)	\$ 317,702	248,439
PRIOR YEAR SURPLUS	\$ 191,151	\$ 206,411	\$ 64,321	\$ 382,023
TOTAL NET SURPLUS	\$ 206,411	\$ 64,321	\$ 382,023	\$ 630,462

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

**LIVINGSTON PARISH PUBLIC SCHOOLS
7 MILL MAINTENANCE- DOYLE SCHOOL DIST 26
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411120 (2)RENEWABLE TAXES	214,346	211,687	214,703	214,703
411160 PENALTIES/INTEREST PROP TAX	1,151	847	711	711
415100 INTEREST ON INVSTMNT-CHECKING	541	360	491	491
438150 REVENUE SHARING - OTHER TAXES	12,052	11,955	11,869	11,869
445800 FEMA - DISASTER RELIEF	-	-	80,398	80,398
452202 TRANSFERS IN - 2ND S/T	-	-	500,000	300,000
453200 INSURANCE PROCEEDS FROM	-	96,478	(49,237)	-
TOTAL REVENUES:	228,091	\$ 321,327	758,935	608,171
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
530000 PURCHASED PROF/TECH SVCS	-	7,743	2,454	2,000
531100 ASSESSOR FEES	145	46	49	49
531300 PENSION FUND	8,549	8,584	8,362	8,362
533400 ARCHITECT/ENGINEERING SVCS	-	-	5,000	5,000
TOTAL PURCH PROF/TECH SVC	8,694	16,372	15,865	15,411
PURCH PROPERTY SVC:				
542100 DISPOSAL SERVICES	-	700	-	-
542400 UPKEEP OF GROUNDS	30,017	43,341	25,000	90,000
543000 REPAIR & MAINT	3,631	6,244	8,311	8,311
543001 7 ML RPRS & MNT BLDG	124,490	146,335	377,000	254,000
543002 7 ML RPRS & MNT EQP	4,950	1,908	5,000	5,000
545000 CONSTRUCTION SERVICES	3,351	304,174	315,000	215,000
TOTAL PURCH PROPERTY SVC	166,439	502,702	730,311	572,311
MATERIALS & SUPPLIES:				
561000 M & S	-	73	-	-
TOTAL MATERIALS & SUPPLIES	-	73	-	-
OTHER OBJECTS:				
589000 MISC EXPENSE	-	-	948	948
TOTAL OTHER OBJECTS	-	-	948	948
TOTAL EXPENSES:	\$ 175,133	\$ 519,147	\$ 747,124	\$ 588,670
TOTAL REVENUE	\$ 228,091	\$ 321,327	\$ 758,935	\$ 608,171
LESS TOTAL EXPENSES	(175,133)	(519,147)	(747,124)	(588,670)
SURPLUS/DEFICIT(CURRENT)	\$ 52,957	\$(197,820)	\$ 11,811	19,502
PRIOR YEAR SURPLUS	\$ 218,522	\$ 271,479	\$ 73,661	\$ 85,472
TOTAL NET SURPLUS	\$ 271,479	\$ 73,659	\$ 85,472	\$ 104,974

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

**LIVINGSTON PARISH PUBLIC SCHOOLS
7 MILL MAINTENANCE- SPRINGFIELD SCHOOL DIST 27
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411120 (2)RENEWABLE TAXES	221,568	226,329	230,051	230,051
411160 PENALTIES/INTEREST PROP TAX	1,193	902	762	762
415100 INTEREST ON INVSTMNT-CHECKING	561	374	525	525
438150 REVENUE SHARING - OTHER TAXES	12,457	12,784	12,717	12,717
445800 FEMA - DISASTER RELIEF	-	-	269,049	269,049
452202 TRANSFERS IN - 2ND S/T	200,000	125,000	50,000	-
453200 INSURANCE PROCEEDS FROM	-	322,858	25,728	-
TOTAL REVENUES:	435,779	\$ 688,247	588,831	513,103
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
530000 PURCHASED PROF/TECH SVCS	-	45,296	7,624	10,000
531100 ASSESSOR FEES	150	48	52	52
531300 PENSION FUND	8,836	9,179	8,959	8,959
533400 ARCHITECT/ENGINEERING SVCS	-	-	5,000	5,000
TOTAL PURCH PROF/TECH SVC	8,987	54,523	21,636	24,012
PURCH PROPERTY SVC:				
542100 DISPOSAL SERVICES	-	7,213	-	-
542400 UPKEEP OF GROUNDS	9,118	10,253	50,000	20,000
543000 REPAIR & MAINT	4,919	6,632	9,119	9,119
543001 7 ML RPRS & MNT BLDG	198,665	437,005	252,000	255,000
543002 7 ML RPRS & MNT EQP	15,653	5,606	35,000	10,000
545000 CONSTRUCTION SERVICES	133,075	349,359	200,000	45,000
TOTAL PURCH PROPERTY SVC	361,431	816,068	546,119	339,119
MATERIALS & SUPPLIES:				
561000 M & S	-	78	-	-
TOTAL MATERIALS & SUPPLIES	-	78	-	-
OTHER OBJECTS:				
589000 MISC EXPENSE	-	-	1,016	1,016
TOTAL OTHER OBJECTS	-	-	1,016	1,016
TOTAL EXPENSES:	\$ 370,418	\$ 870,669	\$ 568,771	\$ 364,147
TOTAL REVENUE	\$ 435,779	\$ 688,247	\$ 588,831	\$ 513,103
LESS TOTAL EXPENSES	(370,418)	(870,669)	(568,771)	(364,147)
SURPLUS/DEFICIT(CURRENT)	\$ 65,362	\$(182,421)	\$ 20,060	148,956
PRIOR YEAR SURPLUS	\$ 156,905	\$ 222,267	\$ 39,845	\$ 59,905
TOTAL NET SURPLUS	\$ 222,267	\$ 39,846	\$ 59,905	\$ 208,861

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

**LIVINGSTON PARISH PUBLIC SCHOOLS
7 MILL MAINTENANCE- FROST SCHOOL DIST 31
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411120 (2)RENEWABLE TAXES	52,993	57,222	55,657	55,657
411160 PENALTIES/INTEREST PROP TAX	290	226	184	184
415100 INTEREST ON INVSTMNT-CHECKING	137	90	133	133
438150 REVENUE SHARING - OTHER TAXES	2,977	3,233	3,077	3,077
445800 FEMA - DISASTER RELIEF	-	-	52,650	52,650
452202 TRANSFERS IN - 2ND S/T	100,000	-	200,000	200,000
453200 INSURANCE PROCEEDS FROM	-	63,180	(32,557)	-
TOTAL REVENUES:	156,397	\$ 123,952	279,145	311,701
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
530000 PURCHASED PROF/TECH SVCS	-	14,717	2,664	4,000
531100 ASSESSOR FEES	37	12	13	13
531300 PENSION FUND	2,112	2,321	2,168	2,168
533400 ARCHITECT/ENGINEERING SVCS	-	-	5,000	5,000
TOTAL PURCH PROF/TECH SVC	2,149	17,050	9,845	11,181
PURCH PROPERTY SVC:				
542400 UPKEEP OF GROUNDS	240	340	3,000	3,000
543000 REPAIR & MAINT	919	1,634	3,443	3,443
543001 7 ML RPRS & MNT BLDG	46,934	100,803	201,000	153,000
543002 7 ML RPRS & MNT EQP	7,956	144	5,000	5,000
545000 CONSTRUCTION SERVICES	92,910	109,750	20,000	-
TOTAL PURCH PROPERTY SVC	148,959	212,672	232,443	164,443
MATERIALS & SUPPLIES:				
561000 M & S	-	20	-	-
TOTAL MATERIALS & SUPPLIES	-	20	-	-
OTHER OBJECTS:				
589000 MISC EXPENSE	-	-	246	246
TOTAL OTHER OBJECTS	-	-	246	246
TOTAL EXPENSES:	\$ 151,108	\$ 229,742	\$ 242,534	\$ 175,870
TOTAL REVENUE	\$ 156,397	\$ 123,952	\$ 279,145	\$ 311,701
LESS TOTAL EXPENSES	(151,108)	(229,742)	(242,534)	(175,870)
SURPLUS/DEFICIT(CURRENT)	\$ 5,290	\$(105,791)	\$ 36,611	135,831
PRIOR YEAR SURPLUS	\$ 125,202	\$ 130,492	\$ 24,701	\$ 61,312
TOTAL NET SURPLUS	\$ 130,492	\$ 24,702	\$ 61,312	\$ 197,143

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

LIVINGSTON PARISH PUBLIC SCHOOLS
7 MILL MAINTENANCE- FRENCH SETTLEMENT SCH DIST 32
ORIGINAL BUDGET
2023/2024

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411120 (2)RENEWABLE TAXES	143,554	151,625	160,901	160,901
411160 PENALTIES/INTEREST PROP TAX	765	601	533	533
415100 INTEREST ON INVSTMNT-CHECKING	358	244	352	352
438150 REVENUE SHARING - OTHER TAXES	8,074	8,566	8,894	8,894
445800 FEMA - DISASTER RELIEF	-	-	299,514	299,514
452202 TRANSFERS IN - 2ND S/T	100,000	500,000	500,000	100,000
453200 INSURANCE PROCEEDS FROM	-	359,416	95,603	-
TOTAL REVENUES:	252,752	\$ 1,020,452	1,065,796	570,193
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
530000 PURCHASED PROF/TECH SVCS	-	30,486	6,758	8,000
531100 ASSESSOR FEES	96	32	35	35
531300 PENSION FUND	5,728	6,150	6,266	6,266
533400 ARCHITECT/ENGINEERING SVCS	-	-	2,500	2,500
TOTAL PURCH PROF/TECH SVC	5,823	36,667	15,560	16,802
PURCH PROPERTY SVC:				
542100 DISPOSAL SERVICES	-	8,007	-	-
542400 UPKEEP OF GROUNDS	3,195	17,444	76,200	50,000
543000 REPAIR & MAINT	3,657	4,366	6,829	6,829
543001 7 ML RPRS & MNT BLDG	154,926	464,968	531,000	257,000
543002 7 ML RPRS & MNT EQP	11,131	14,099	5,000	5,000
545000 CONSTRUCTION SERVICES	63,700	562,550	434,098	235,000
TOTAL PURCH PROPERTY SVC	236,609	1,071,435	1,053,127	553,829
MATERIALS & SUPPLIES:				
561000 M & S	-	52	-	-
TOTAL MATERIALS & SUPPLIES	-	52	-	-
OTHER OBJECTS:				
589000 MISC EXPENSE	-	-	711	711
TOTAL OTHER OBJECTS	-	-	711	711
TOTAL EXPENSES:	\$ 242,433	\$ 1,108,155	\$ 1,069,397	\$ 571,341
TOTAL REVENUE	\$ 252,752	\$ 1,020,452	\$ 1,065,796	\$ 570,193
LESS TOTAL EXPENSES	(242,433)	(1,108,155)	(1,069,397)	(571,341)
SURPLUS/DEFICIT(CURRENT)	\$ 10,319	\$(87,702)	\$(3,601)	(1,148)
PRIOR YEAR SURPLUS	\$ 146,068	\$ 156,387	\$ 68,685	\$ 65,084
TOTAL NET SURPLUS	\$ 156,387	\$ 68,685	\$ 65,084	\$ 63,936

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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**LIVINGSTON PARISH PUBLIC SCHOOLS
7 MILL MAINTENANCE- MAUREPAS SCHOOL DIST 33
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411120 (2)RENEWABLE TAXES	60,166	55,794	52,284	52,284
411160 PENALTIES/INTEREST PROP TAX	325	225	173	173
415100 INTEREST ON INVSTMNT-CHECKING	153	100	129	129
438150 REVENUE SHARING - OTHER TAXES	3,382	3,150	2,890	2,890
445800 FEMA - DISASTER RELIEF	-	-	166,368	166,368
452202 TRANSFERS IN - 2ND S/T	20,000	150,000	350,000	50,000
453200 INSURANCE PROCEEDS FROM	-	199,641	60,685	-
TOTAL REVENUES:	84,026	\$ 408,911	632,529	271,845
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
530000 PURCHASED PROF/TECH SVCS	-	19,971	2,647	4,000
531100 ASSESSOR FEES	41	12	13	13
531300 PENSION FUND	2,399	2,262	2,036	2,036
533400 ARCHITECT/ENGINEERING SVCS	-	-	2,500	2,500
TOTAL PURCH PROF/TECH SVC	2,440	22,245	7,196	8,549
PURCH PROPERTY SVC:				
542100 DISPOSAL SERVICES	-	83,370	-	-
542400 UPKEEP OF GROUNDS	1,013	27,965	30,000	30,000
543000 REPAIR & MAINT	1,026	1,685	3,232	3,232
543001 7 ML RPRS & MNT BLDG	64,345	296,185	301,000	204,000
543002 7 ML RPRS & MNT EQP	174	1,692	5,000	5,000
545000 CONSTRUCTION SERVICES	-	58,787	285,000	3,000
TOTAL PURCH PROPERTY SVC	66,558	469,683	624,232	245,232
MATERIALS & SUPPLIES:				
561000 M & S	-	19	-	-
TOTAL MATERIALS & SUPPLIES	-	19	-	-
OTHER OBJECTS:				
589000 MISC EXPENSE	-	-	231	231
TOTAL OTHER OBJECTS	-	-	231	231
TOTAL EXPENSES:	\$ 68,999	\$ 491,947	\$ 631,659	\$ 254,012
TOTAL REVENUE	\$ 84,026	\$ 408,911	\$ 632,529	\$ 271,845
LESS TOTAL EXPENSES	(68,999)	(491,947)	(631,659)	(254,012)
SURPLUS/DEFICIT(CURRENT)	\$ 15,027	\$(83,036)	\$ 871	17,833
PRIOR YEAR SURPLUS	\$ 143,730	\$ 158,757	\$ 75,721	\$ 76,592
TOTAL NET SURPLUS	\$ 158,757	\$ 75,721	\$ 76,592	\$ 94,425

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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SINKING FUND

FUND 04 - SINKING FUND (DEBT SERVICE)

REVENUES

- Ad Valorem Taxes (Property Taxes)
 - By individual districts (not parish-wide %'s)
 - The millage is set each year to cover the districts bond principal and interest payments and miscellaneous related expenses.
 - Taxable Assessed Value ÷ 1,000 x Rate

- Sales Taxes
 - Live Oak District #22 Only - ½ Cent (Expires December 31, 2027)
 - Live Oak District #22 Only - ½ Cent (No Renewal Required)

- Interest Income

- Transfer from 2nd Sales Tax, if needed

DISBURSEMENTS

- Bond Principal Payments

- Bond Interest Payments

- Bank Charges

- Pension Fund
 - Monies deducted from the proceeds of property taxes for the payment of all pensions into the Pension Accumulation Fund (L.R.S. 17:696).

**LIVINGSTON PARISH PUBLIC SCHOOLS
SINKING FUND - FUND 04
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
<u>REVENUES</u>					
411130 (3)DEBT SERVICES TAXES	5,594,805	5,685,757	5,991,500	5,991,500	-
411160 PENALTIES/INTEREST PROP TAX	29,066	22,206	16,800	16,800	-
411300 SALES AND USE TAXES	2,874,416	-	-	-	-
415100 INTEREST ON INVSTMNT-CHECKING	44,397	41,589	213,000	213,000	-
419990 MISC REVENUE (LOCAL)	30,145	2	-	-	-
451100 BOND PROCEEDS	28,865,000	-	-	-	-
451200 ACC INT & PREMIUM ON BOND SALE	3,779,956	-	-	-	-
452202 TRANSFERS IN - 2ND S/T	3,041,848	3,547,565	5,287,155	5,587,428	5.68
TOTAL REVENUES:	44,259,633	\$ 9,297,119	11,508,455	11,808,728	
<u>EXPENDITURES</u>					
PURCH PROF/TECH SVC:					
531100 ASSESSOR FEES	2,896	1,245	1,220	1,220	-
531300 PENSION FUND	222,971	230,504	233,513	233,513	-
534000 PURCHASED TECH SVC	187,382	19,457	29,000	29,000	-
TOTAL PURCH PROF/TECH SVC	413,249	251,206	263,733	263,733	
OTHER OBJECTS:					
583000 INTEREST	-	-	-	200,000	-
583100 REDEMPTION OF PRINCIPAL	7,826,665	7,771,665	7,826,665	8,241,690	5.30
583200 INTEREST (LONG-TERM)	2,582,534	3,125,765	3,782,235	3,400,935	-10.08
589000 MISC EXPENSE	341,572	9,696	-	-	-
TOTAL OTHER OBJECTS	10,750,771	10,907,126	11,608,900	11,842,625	
OTHER USES OF FUNDS:					
591500 PYMT TO ESCROW	32,115,681	-	-	-	-
TOTAL OTHER USES OF FUNDS	32,115,681	-	-	-	
TOTAL EXPENSES:	\$ 43,279,701	\$ 11,158,332	\$ 11,872,633	\$ 12,106,358	
TOTAL REVENUE	\$ 44,259,633	\$ 9,297,119	\$ 11,508,455	\$ 11,808,728	
LESS TOTAL EXPENSES	(43,279,701)	(11,158,332)	(11,872,633)	(12,106,358)	
SURPLUS/DEFICIT(CURRENT)	\$ 979,932	\$(1,861,212)	\$(364,178)	\$(297,630)	
PRIOR YEAR SURPLUS	\$ 7,291,518	\$ 8,271,450	\$ 6,410,238	\$ 6,046,060	
TOTAL NET SURPLUS	\$ 8,271,450	\$ 6,410,238	\$ 6,046,060	\$ 5,748,430	

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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LIVINGSTON PARISH PUBLIC SCHOOLS
SINKING FUND - FUND 04
ORIGINAL BUDGET
2023/2024

TOTALS	D.S. #1 80	WALKER #4 81	LIVE OAK #22 82	ALBANY #24 83	HOLDEN #25 84	DOYLE #26-1 85	FROST #31 87	MAUREPAS #33 89	FR SET #32-A 91	SPRGFLD #27-A 92	WALKER #4-1 94
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PROJECTED FUND BAL(07/01/23)	\$ 6,046,060	418,685	688,935	1,581,727	229,689	75,860	92,256	103,631	131,177	52,222	117,462	2,554,416
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REVENUE

(3)DEBT SERVICES TAXES	\$5,991,500	2,203,000	1,245,000	880,000	-	-	-	151,500	-	-	-	1,512,000
PENALTIES/INTEREST PROP	\$16,800	7,000	3,000	2,700	-	-	-	500	-	-	-	3,600
INTEREST ON	\$213,000	67,906	26,910	35,893	16,665	10,098	10,819	2,618	7,567	2,459	2,459	26,910
TRANSFERS IN - 2ND S/T	\$5,587,428	3,271,300	1,248,938	1,000,000	-	-	67,190	-	-	-	-	-
TOTAL REVENUE	\$11,808,728	5,549,206	2,523,847	1,918,593	16,665	10,098	78,010	154,618	7,567	2,459	2,459	1,542,510

DISBURSEMENT

ASSESSOR FEES	\$1,220	270	300	100	-	-	-	50	-	-	-	500
PENSION FUND	\$233,513	85,508	48,515	34,654	-	-	-	5,893	-	-	-	58,943
PURCHASED TECH SVC	\$29,000	10,000	5,000	10,000	-	-	-	1,500	-	-	-	2,500
INTEREST	\$200,000	200,000	-	-	-	-	-	-	-	-	-	-
REDEMPTION OF PRINCIPAL	\$8,241,690	3,950,000	1,690,000	1,875,000	-	-	66,690	140,000	-	-	-	520,000
INTEREST (LONG-TERM)	\$3,400,935	1,604,650	697,738	376,625	-	-	500	6,160	-	-	-	715,263
TOTAL DISBURSEMENT	\$12,106,358	5,850,428	2,441,553	2,296,379	-	-	67,190	153,603	-	-	-	1,297,205

PROJECTED BAL(06/30/24)	\$ 5,748,430	117,463	771,229	1,203,941	246,354	81,016	102,354	114,450	132,192	59,789	119,921	2,799,721
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**LIVINGSTON PARISH PUBLIC SCHOOLS
SINKING FUND- DENHAM SPRINGS SCHOOL DIST 01
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
REVENUES				
411130 (3)DEBT SERVICES TAXES	2,084,921	2,105,108	2,203,000	2,203,000
411160 PENALTIES/INTEREST PROP TAX	14,375	7,849	7,000	7,000
415100 INTEREST ON INVSTMNT-CHECKING	14,101	13,160	67,906	67,906
451100 BOND PROCEEDS	28,865,000	-	-	-
451200 ACC INT & PREMIUM ON BOND SALE	3,779,956	-	-	-
452202 TRANSFERS IN - 2ND S/T	2,973,183	2,979,400	2,971,300	3,271,300
TOTAL REVENUES:	37,731,536	\$ 5,105,516	5,249,206	5,549,206

EXPENDITURES

PURCH PROF/TECH SVC:

531100 ASSESSOR FEES	1,093	216	270	270
531300 PENSION FUND	82,418	85,689	85,508	85,508
534000 PURCHASED TECH SVC	175,886	8,826	10,000	10,000
TOTAL PURCH PROF/TECH SVC	259,397	94,731	95,778	95,778

OTHER OBJECTS:

583000 INTEREST	-	-	-	200,000
583100 REDEMPTION OF PRINCIPAL	3,825,000	3,620,000	3,770,000	3,950,000
583200 INTEREST (LONG-TERM)	1,152,283	1,730,242	1,757,700	1,604,650
589000 MISC EXPENSE	341,572	-	-	-
TOTAL OTHER OBJECTS	5,318,855	5,350,242	5,527,700	5,754,650

OTHER USES OF FUNDS:

591500 PYMT TO ESCROW	32,115,681	-	-	-
TOTAL OTHER USES OF FUNDS	32,115,681	-	-	-

TOTAL EXPENSES:	\$ 37,693,932	\$ 5,444,973	\$ 5,623,478	\$ 5,850,428
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TOTAL REVENUE	\$ 37,731,536	\$ 5,105,516	\$ 5,249,206	\$ 5,549,206
LESS TOTAL EXPENSES	(37,693,932)	(5,444,973)	(5,623,478)	(5,850,428)
SURPLUS/DEFICIT(CURRENT)	\$ 37,604	\$(339,457)	\$(374,272)	(301,222)

PRIOR YEAR SURPLUS	\$ 1,094,809	\$ 1,132,413	\$ 792,957	\$ 418,685
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TOTAL NET SURPLUS	\$ 1,132,413	\$ 792,956	\$ 418,685	\$ 117,463
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ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

**LIVINGSTON PARISH PUBLIC SCHOOLS
SINKING FUND- WALKER SCHOOL DIST 04
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411130 (3)DEBT SERVICES TAXES	1,142,737	1,164,202	1,245,000	1,245,000
411160 PENALTIES/INTEREST PROP TAX	4,315	4,588	3,000	3,000
415100 INTEREST ON INVSTMNT-CHECKING	6,766	5,152	26,910	26,910
452202 TRANSFERS IN - 2ND S/T	-	-	1,248,190	1,248,938
TOTAL REVENUES:	1,153,818	\$ 1,173,941	2,523,099	2,523,847
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
531100 ASSESSOR FEES	454	349	300	300
531300 PENSION FUND	45,771	46,993	48,515	48,515
534000 PURCHASED TECH SVC	4,985	1,975	5,000	5,000
TOTAL PURCH PROF/TECH SVC	51,210	49,316	53,815	53,815
OTHER OBJECTS:				
583100 REDEMPTION OF PRINCIPAL	970,000	1,005,000	1,535,000	1,690,000
583200 INTEREST (LONG-TERM)	155,100	126,000	848,989	697,738
589000 MISC EXPENSE	-	9,696	-	-
TOTAL OTHER OBJECTS	1,125,100	1,140,696	2,383,989	2,387,738
OTHER USES OF FUNDS:				
TOTAL OTHER USES OF FUNDS	-	-	-	-
TOTAL EXPENSES:	\$ 1,176,310	\$ 1,190,012	\$ 2,437,804	\$ 2,441,553
TOTAL REVENUE	\$ 1,153,818	\$ 1,173,941	\$ 2,523,099	\$ 2,523,847
LESS TOTAL EXPENSES	(1,176,310)	(1,190,012)	(2,437,804)	(2,441,553)
SURPLUS/DEFICIT(CURRENT)	\$(22,492)	\$(16,070)	\$ 85,295	82,294
PRIOR YEAR SURPLUS	\$ 642,203	\$ 619,711	\$ 603,640	\$ 688,935
TOTAL NET SURPLUS	\$ 619,711	\$ 603,641	\$ 688,935	\$ 771,229

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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**LIVINGSTON PARISH PUBLIC SCHOOLS
SINKING FUND- LIVE OAK SCHOOL DIST 22
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411130 (3)DEBT SERVICES TAXES	831,366	850,684	880,000	880,000
411160 PENALTIES/INTEREST PROP TAX	2,704	2,949	2,700	2,700
411300 SALES AND USE TAXES	2,874,416	-	-	-
415100 INTEREST ON INVSTMNT-CHECKING	7,570	7,102	35,893	35,893
419990 MISC REVENUE (LOCAL)	30,145	2	-	-
452202 TRANSFERS IN - 2ND S/T	-	500,000	1,000,000	1,000,000
TOTAL REVENUES:	3,746,201	\$ 1,360,737	1,918,593	1,918,593

EXPENDITURES

PURCH PROF/TECH SVC:

531100 ASSESSOR FEES	450	48	100	100
531300 PENSION FUND	33,426	34,658	34,654	34,654
534000 PURCHASED TECH SVC	5,761	7,906	10,000	10,000
TOTAL PURCH PROF/TECH SVC	39,637	42,612	44,754	44,754

OTHER OBJECTS:

583100 REDEMPTION OF PRINCIPAL	2,375,000	2,460,000	1,815,000	1,875,000
583200 INTEREST (LONG-TERM)	461,916	485,389	422,000	376,625
TOTAL OTHER OBJECTS	2,836,916	2,945,389	2,237,000	2,251,625

OTHER USES OF FUNDS:

TOTAL OTHER USES OF FUNDS	-	-	-	-
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TOTAL EXPENSES:	\$ 2,876,553	\$ 2,988,000	\$ 2,281,754	\$ 2,296,379
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TOTAL REVENUE	\$ 3,746,201	\$ 1,360,737	\$ 1,918,593	\$ 1,918,593
LESS TOTAL EXPENSES	(2,876,553)	(2,988,000)	(2,281,754)	(2,296,379)
SURPLUS/DEFICIT(CURRENT)	\$ 869,648	\$(1,627,263)	\$(363,161)	(377,786)

PRIOR YEAR SURPLUS	\$ 2,702,503	\$ 3,572,151	\$ 1,944,888	\$ 1,581,727
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TOTAL NET SURPLUS	\$ 3,572,151	\$ 1,944,888	\$ 1,581,727	\$ 1,203,941
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ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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**LIVINGSTON PARISH PUBLIC SCHOOLS
SINKING FUND- ALBANY SCHOOL DIST 24
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
415100 INTEREST ON INVSTMNT-CHECKING	3,433	3,230	16,665	16,665
TOTAL REVENUES:	3,433	\$ 3,230	16,665	16,665
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
534000 PURCHASED TECH SVC	-	-	-	-
TOTAL PURCH PROF/TECH SVC	-	-	-	-
OTHER OBJECTS:				
TOTAL OTHER OBJECTS	-	-	-	-
OTHER USES OF FUNDS:				
TOTAL OTHER USES OF FUNDS	-	-	-	-
TOTAL EXPENSES:	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 3,433	\$ 3,230	\$ 16,665	\$ 16,665
LESS TOTAL EXPENSES	-	-	-	-
SURPLUS/DEFICIT(CURRENT)	\$ 3,433	\$ 3,230	\$ 16,665	16,665
PRIOR YEAR SURPLUS	\$ 206,361	\$ 209,794	\$ 213,024	\$ 229,689
TOTAL NET SURPLUS	\$ 209,794	\$ 213,024	\$ 229,689	\$ 246,354

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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**LIVINGSTON PARISH PUBLIC SCHOOLS
SINKING FUND- HOLDEN SCHOOL DIST 25
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
415100 INTEREST ON INVSTMNT-CHECKING	1,118	1,009	5,156	5,156
TOTAL REVENUES:	1,118	\$ 1,009	5,156	5,156
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
534000 PURCHASED TECH SVC	-	-	-	-
TOTAL PURCH PROF/TECH SVC	-	-	-	-
OTHER OBJECTS:				
TOTAL OTHER OBJECTS	-	-	-	-
OTHER USES OF FUNDS:				
TOTAL OTHER USES OF FUNDS	-	-	-	-
TOTAL EXPENSES:	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 1,118	\$ 1,009	\$ 5,156	\$ 5,156
LESS TOTAL EXPENSES	-	-	-	-
SURPLUS/DEFICIT(CURRENT)	\$ 1,118	\$ 1,009	\$ 5,156	5,156
PRIOR YEAR SURPLUS	\$ 68,577	\$ 69,695	\$ 70,704	\$ 75,860
TOTAL NET SURPLUS	\$ 69,695	\$ 70,704	\$ 75,860	\$ 81,016

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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LIVINGSTON PARISH PUBLIC SCHOOLS
 SINKING FUND- DOYLE SCHOOL DIST 26
 ORIGINAL BUDGET
 2023/2024

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411130 (3)DEBT SERVICES TAXES	-	535	-	-
415100 INTEREST ON INVSTMNT-CHECKING	2,238	2,064	10,098	10,098
TOTAL REVENUES:	2,238	\$ 2,599	10,098	10,098

EXPENDITURES

PURCH PROF/TECH SVC:

531100 ASSESSOR FEES	-	-2	-	-
534000 PURCHASED TECH SVC	-	-	-	-
TOTAL PURCH PROF/TECH SVC	-	-2	-	-

OTHER OBJECTS:

TOTAL OTHER OBJECTS	-	-	-	-
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OTHER USES OF FUNDS:

TOTAL OTHER USES OF FUNDS	-	-	-	-
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TOTAL EXPENSES:	\$ -	\$-2	\$ -	\$ -
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TOTAL REVENUE	\$ 2,238	\$ 2,599	\$ 10,098	\$ 10,098
LESS TOTAL EXPENSES	-	2	-	-
SURPLUS/DEFICIT(CURRENT)	\$ 2,238	\$ 2,601	\$ 10,098	10,098

PRIOR YEAR SURPLUS	\$ 77,318	\$ 79,556	\$ 82,158	\$ 92,256
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TOTAL NET SURPLUS	\$ 79,556	\$ 82,157	\$ 92,256	\$ 102,354
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ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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**LIVINGSTON PARISH PUBLIC SCHOOLS
SINKING FUND- FROST SCHOOL DIST 31
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
415100 INTEREST ON INVSTMNT-CHECKING	561	540	10,819	10,819
452202 TRANSFERS IN - 2ND S/T	68,665	68,165	67,665	67,190
TOTAL REVENUES:	69,226	\$ 68,706	78,484	78,010
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
534000 PURCHASED TECH SVC	-	-	-	-
TOTAL PURCH PROF/TECH SVC	-	-	-	-
OTHER OBJECTS:				
583100 REDEMPTION OF PRINCIPAL	66,665	66,665	66,665	66,690
583200 INTEREST (LONG-TERM)	2,000	1,500	1,001	500
TOTAL OTHER OBJECTS	68,665	68,165	67,666	67,190
OTHER USES OF FUNDS:				
TOTAL OTHER USES OF FUNDS	-	-	-	-
TOTAL EXPENSES:	\$ 68,665	\$ 68,165	\$ 67,666	\$ 67,190
TOTAL REVENUE	\$ 69,226	\$ 68,706	\$ 78,484	\$ 78,010
LESS TOTAL EXPENSES	(68,665)	(68,165)	(67,666)	(67,190)
SURPLUS/DEFICIT(CURRENT)	\$ 561	\$ 540	\$ 10,818	10,819
PRIOR YEAR SURPLUS	\$ 91,710	\$ 92,271	\$ 92,812	\$ 103,630
TOTAL NET SURPLUS	\$ 92,271	\$ 92,811	\$ 103,630	\$ 114,449

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

**LIVINGSTON PARISH PUBLIC SCHOOLS
SINKING FUND- MAUREPAS SCHOOL DIST 33
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411130 (3)DEBT SERVICES TAXES	146,693	146,367	151,500	151,500
411160 PENALTIES/INTEREST PROP TAX	702	868	500	500
415100 INTEREST ON INVSTMNT-CHECKING	631	557	2,618	2,618
TOTAL REVENUES:	148,026	\$ 147,792	154,618	154,618
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
531100 ASSESSOR FEES	135	54	50	50
531300 PENSION FUND	5,782	5,904	5,893	5,893
534000 PURCHASED TECH SVC	750	750	1,500	1,500
TOTAL PURCH PROF/TECH SVC	6,666	6,708	7,443	7,443
OTHER OBJECTS:				
583100 REDEMPTION OF PRINCIPAL	120,000	130,000	135,000	140,000
583200 INTEREST (LONG-TERM)	22,723	17,623	12,033	6,160
TOTAL OTHER OBJECTS	142,723	147,623	147,033	146,160
OTHER USES OF FUNDS:				
TOTAL OTHER USES OF FUNDS	-	-	-	-
TOTAL EXPENSES:	\$ 149,389	\$ 154,330	\$ 154,475	\$ 153,603
TOTAL REVENUE	\$ 148,026	\$ 147,792	\$ 154,618	\$ 154,618
LESS TOTAL EXPENSES	(149,389)	(154,330)	(154,475)	(153,603)
SURPLUS/DEFICIT(CURRENT)	\$(1,363)	\$(6,538)	\$ 142	1,015
PRIOR YEAR SURPLUS	\$ 138,936	\$ 137,573	\$ 131,035	\$ 131,177
TOTAL NET SURPLUS	\$ 137,573	\$ 131,035	\$ 131,177	\$ 132,192

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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**LIVINGSTON PARISH PUBLIC SCHOOLS
SINKING FUND- F/S SPECIAL DIST 32A
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411130 (3)DEBT SERVICES TAXES	18	-	-	-
411160 PENALTIES/INTEREST PROP TAX	28	-	-	-
415100 INTEREST ON INVSTMNT-CHECKING	1,490	1,444	7,567	7,567
TOTAL REVENUES:	1,536	\$ 1,444	7,567	7,567

EXPENDITURES

PURCH PROF/TECH SVC:

534000 PURCHASED TECH SVC	-	-	-	-
TOTAL PURCH PROF/TECH SVC	-	-	-	-

OTHER OBJECTS:

TOTAL OTHER OBJECTS	-	-	-	-
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OTHER USES OF FUNDS:

TOTAL OTHER USES OF FUNDS	-	-	-	-
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TOTAL EXPENSES:	\$ -	\$ -	\$ -	\$ -
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TOTAL REVENUE	\$ 1,536	\$ 1,444	\$ 7,567	\$ 7,567
LESS TOTAL EXPENSES	-	-	-	-
SURPLUS/DEFICIT(CURRENT)	\$ 1,536	\$ 1,444	\$ 7,567	7,567

PRIOR YEAR SURPLUS	\$ 41,675	\$ 43,211	\$ 44,655	\$ 52,222
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TOTAL NET SURPLUS	\$ 43,211	\$ 44,655	\$ 52,222	\$ 59,789
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ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

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**LIVINGSTON PARISH PUBLIC SCHOOLS
SINKING FUND- SPRFLD SPECIAL DIST 27A
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411130 (3)DEBT SERVICES TAXES	886	42	-	-
411160 PENALTIES/INTEREST PROP TAX	1,140	-	-	-
415100 INTEREST ON INVSTMNT-CHECKING	2,317	2,180	2,459	2,459
TOTAL REVENUES:	4,343	\$ 2,222	2,459	2,459

EXPENDITURES

PURCH PROF/TECH SVC:

531100 ASSESSOR FEES	-	-	-	-
534000 PURCHASED TECH SVC	-	-	-	-
TOTAL PURCH PROF/TECH SVC	-	-	-	-

OTHER OBJECTS:

TOTAL OTHER OBJECTS	-	-	-	-
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OTHER USES OF FUNDS:

TOTAL OTHER USES OF FUNDS	-	-	-	-
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TOTAL EXPENSES:	\$ -	\$ -	\$ -	\$ -
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TOTAL REVENUE	\$ 4,343	\$ 2,222	\$ 2,459	\$ 2,459
LESS TOTAL EXPENSES	-	-	-	-
SURPLUS/DEFICIT(CURRENT)	\$ 4,343	\$ 2,222	\$ 2,459	2,459

PRIOR YEAR SURPLUS	\$ 108,436	\$ 112,779	\$ 115,003	\$ 117,462
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TOTAL NET SURPLUS	\$ 112,779	\$ 115,001	\$ 117,462	\$ 119,921
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ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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**LIVINGSTON PARISH PUBLIC SCHOOLS
SINKING FUND- WALKER SCHOOL DISTRICT 04-1
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL BUDGET 2022/2023	ORIGINAL BUDGET 2023/2024
<u>REVENUES</u>				
411130 (3)DEBT SERVICES TAXES	1,388,184	1,418,819	1,512,000	1,512,000
411160 PENALTIES/INTEREST PROP TAX	5,801	5,952	3,600	3,600
415100 INTEREST ON INVSTMNT-CHECKING	4,171	5,152	26,910	26,910
TOTAL REVENUES:	1,398,156	\$ 1,429,923	1,542,510	1,542,510
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
531100 ASSESSOR FEES	764	581	500	500
531300 PENSION FUND	55,575	57,260	58,943	58,943
534000 PURCHASED TECH SVC	-	-	2,500	2,500
TOTAL PURCH PROF/TECH SVC	56,339	57,840	61,943	61,943
OTHER OBJECTS:				
583100 REDEMPTION OF PRINCIPAL	470,000	490,000	505,000	520,000
583200 INTEREST (LONG-TERM)	788,513	765,013	740,513	715,263
TOTAL OTHER OBJECTS	1,258,513	1,255,013	1,245,513	1,235,263
OTHER USES OF FUNDS:				
TOTAL OTHER USES OF FUNDS	-	-	-	-
TOTAL EXPENSES:	\$ 1,314,852	\$ 1,312,853	\$ 1,307,455	\$ 1,297,205
TOTAL REVENUE	\$ 1,398,156	\$ 1,429,923	\$ 1,542,510	\$ 1,542,510
LESS TOTAL EXPENSES	(1,314,852)	(1,312,853)	(1,307,455)	(1,297,205)
SURPLUS/DEFICIT(CURRENT)	\$ 83,304	\$ 117,071	\$ 235,055	245,305
PRIOR YEAR SURPLUS	\$ 2,118,986	\$ 2,202,290	\$ 2,319,361	\$ 2,554,416
TOTAL NET SURPLUS	\$ 2,202,290	\$ 2,319,361	\$ 2,554,416	\$ 2,799,721

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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CONSTRUCTION

FUND 05 - CONSTRUCTION

REVENUES

- Ad Valorem Taxes (Property Taxes)
 - Parish-wide (Distributed by district %'s)
 - 5 mills
 - Expires December 31, 2032
 - Taxable Assessed Value ÷ 1,000 x Rate
- Bond Proceeds
- Interest Income
- Transfers from General Fund for Revenue Sharing
 - Parish-wide (Distributed by district %'s)
 - Revenue Sharing are funds appropriated annually by the State Legislature to fulfill its constitutional obligation to compensate local school system partially for tax revenue lost due to homestead exemptions on Ad Valorem taxes other than the constitutional Ad Valorem tax.
- Transfers from 2nd Sales Tax Fund
 - Amount to be transferred is determined by the financial requirements in each individual district.

DISBURSEMENTS

- All construction related expenditures, including land acquisitions.
- Projects recorded in the Construction Fund must have full board approval.
- Pension Fund
 - Monies deducted from the proceeds of property taxes for the payment of all pensions into the Pension Accumulation Fund (L.R.S. 17:696).
- Transfers out to Other Funds
 - Amount to be transferred is determined by the financial requirements in each individual district.

**LIVINGSTON PARISH PUBLIC SCHOOLS
CONSTRUCTION - FUND 05
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
REVENUES					
411120 (2)RENEWABLE TAXES	3,026,188	3,080,179	3,246,000	3,246,000	-
411160 PENALTIES/INTEREST PROP TAX	16,301	12,276	10,500	10,500	-
415100 INTEREST ON INVSTMNT-CHECKING	34,272	122,585	287,000	287,000	-
415101 INTEREST ON INVSTMNT-CD'S	-	45,658	780,000	780,000	-
451100 BOND PROCEEDS	-	29,875,000	-	-	-
451200 ACC INT & PREMIUM ON BOND SALE	-	5,143,587	-	-	-
452201 TRANSFERS IN - G/F	245,244	250,800	4,923,784	2,070,304	-57.95
452202 TRANSFERS IN - 2ND S/T	650,000	950,000	9,050,000	6,100,000	-32.60
453000 PROCEEDS-DISPOSAL OF	182,987	-	-	-	-
453200 INSURANCE PROCEEDS FROM	-	-	1,925,983	-	-100.00
TOTAL REVENUES:	4,154,992	\$ 39,480,085	20,223,267	12,493,804	
EXPENDITURES					
PURCH PROF/TECH SVC:					
531100 ASSESSOR FEES	2,056	659	670	670	-
531300 PENSION FUND	120,681	124,913	126,666	140,000	10.53
531600 ELECTION FEES	-	86,012	-	-	-
531900 OTHER FEES	-	5,170	-	-	-
533400 ARCHITECT/ENGINEERING SVCS	270,135	1,767,207	1,510,000	855,000	-43.38
TOTAL PURCH PROF/TECH SVC	392,873	1,983,961	1,637,336	995,670	
PURCH PROPERTY SVC:					
545000 CONSTRUCTION SERVICES	784,695	13,142,610	24,335,080	7,580,000	-68.85
545001 CONSTRUCTION SERVICES-OTHER	11,984	141,443	320,000	199,850	-37.55
TOTAL PURCH PROPERTY SVC	796,678	13,284,054	24,655,080	7,779,850	
PROPERTY:					
571000 LAND AND IMPROVEMENTS	598,659	-	4,000	-	-100.00
TOTAL PROPERTY	598,659	-	4,000	-	
OTHER OBJECTS:					
589000 MISC EXPENSE	-	551,811	1,807	-	-100.00
TOTAL OTHER OBJECTS	-	551,811	1,807	-	
OTHER USES OF FUNDS:					
TOTAL EXPENSES:	\$ 1,788,210	\$ 15,819,826	\$ 26,298,223	\$ 8,775,520	
TOTAL REVENUE	\$ 4,154,992	\$ 39,480,085	\$ 20,223,267	\$ 12,493,804	
LESS TOTAL EXPENSES	(1,788,210)	(15,819,826)	(26,298,223)	(8,775,520)	
SURPLUS/DEFICIT(CURRENT)	\$ 2,366,782	\$ 23,660,259	\$(6,074,956)	\$ 3,718,284	
PRIOR YEAR SURPLUS	\$ 5,705,776	\$ 8,072,558	\$ 31,732,817	\$ 25,657,861	
TOTAL NET SURPLUS	\$ 8,072,558	\$ 31,732,817	\$ 25,657,861	\$ 29,376,145	
ADOPTION/APPROVAL DATES:					
Original Adoption - 08/17/2023					
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**LIVINGSTON PARISH PUBLIC SCHOOLS
CONSTRUCTION - FUND 05
ORIGINAL BUDGET
2023/2024**

	D.S. #1 80	WALKER #4 81	LIVE OAK #22 82	ALBANY #24 83	HOLDEN #25 84	DOYLE #26 85	SPRGFLD #27 86	FROST #31 87	FR SET #32 88	MAUREPAS #33 89
PROJECTED FUND BAL (07/01/2023)	\$ 458,592	\$ 21,679,116	\$ 488,308	\$ 730,925	\$ 23,270	\$ 538,403	\$ 334,484	\$ 516,956	\$ 444,026	\$ 463,781
REVENUE										
(2)RENEWABLE TAXES	1,034,857	820,173	546,984	253,970	78,572	153,881	164,881	39,891	115,320	37,473
PENALTIES/INTEREST PROP TAX	3,348	2,653	1,769	822	254	498	533	129	373	121
INTEREST ON INVMTWMT-CHECKING	91,498	72,517	48,362	22,455	6,947	13,606	14,578	3,527	10,196	3,313
INTEREST ON INVMTWMT-CDS	-	780,000	-	-	-	-	-	-	-	-
TRANSFERS IN - G/F	157,184	815,135	43,439	20,169	(6,240)	12,221	13,094	3,168	1,009,158	2,976
TRANSFERS IN - 2ND S/T	-	-	4,300,000	-	500,000	-	1,300,000	-	-	-
TOTAL REVENUE	1,286,887	2,490,478	4,940,555	297,415	579,534	180,205	1,493,086	46,714	1,135,047	43,883
DISBURSEMENT										
ASSESSOR FEES	200	150	100	50	25	50	50	10	25	10
PENSION FUND	43,000	33,000	23,000	10,000	5,000	7,000	7,000	3,000	6,000	3,000
ARCHITECT/ENGINEERING SVCS	40,000	25,000	410,000	275,000	25,000	-	40,000	-	40,000	-
CONSTRUCTION SERVICES	275,000	5,000	4,470,000	-	460,000	-	1,560,000	-	810,000	-
CONSTRUCTION SERVICES-OTHER	35,000	15,000	70,000	-	25,000	-	5,000	-	49,850	-
TOTAL DISBURSEMENT	393,200	78,150	4,973,100	285,050	515,025	7,050	1,612,050	3,010	905,875	3,010
PROJECTED BALANCE (06/30/2024)	\$ 1,352,279	\$ 24,091,444	\$ 435,763	\$ 743,290	\$ 87,779	\$ 711,558	\$ 215,520	\$ 560,660	\$ 673,198	\$ 504,654

**LIVINGSTON PARISH PUBLIC SCHOOLS
CONSTRUCTION- DENHAM SPRINGS SCHOOL DIST 01
ORIGINAL BUDGET
2022/2023**

	ACTUAL 2019/2020	ACTUAL 2020/2021	FINAL BUDGET 2021/2022	ORIGINAL BUDGET 2022/2023
REVENUES				
411120 (2)RENEWABLE TAXES	959,565	973,511	1,034,857	1,034,857
411160 PENALTIES/INTEREST PROP TAX	5,164	3,882	3,348	3,348
415100 INTEREST ON INVSTMNT-CHECKING	10,859	38,776	91,498	91,498
451100 BOND PROCEEDS	-	13,000,000	-	-
451200 ACC INT & PREMIUM ON BOND SALE	-	2,886,629	-	-
452201 TRANSFERS IN - G/F	77,767	79,266	1,082,184	157,184
452202 TRANSFERS IN - 2ND S/T	-	-	1,500,000	-
453000 PROCEEDS-DISPOSAL OF	137,897	-	-	-
TOTAL REVENUES:	1,191,252	\$ 16,982,064	3,711,887	1,286,887

EXPENDITURES

PURCH PROF/TECH SVC:

531100 ASSESSOR FEES	651	208	200	200
531300 PENSION FUND	38,268	39,479	40,166	43,000
531600 ELECTION FEES	-	27,184	-	-
531900 OTHER FEES	-	1,634	-	-
533400 ARCHITECT/ENGINEERING SVCS	195,291	1,015,333	410,000	40,000
TOTAL PURCH PROF/TECH SVC	234,210	1,083,839	450,366	83,200

PURCH PROPERTY SVC:

545000 CONSTRUCTION SERVICES	-	10,717,564	10,500,000	275,000
545001 CONSTRUCTION SERVICES-OTHER	11,984	90,501	100,000	35,000
TOTAL PURCH PROPERTY SVC	11,984	10,808,065	10,600,000	310,000

PROPERTY:

571000 LAND AND IMPROVEMENTS	223,000	-	-	-
TOTAL PROPERTY	223,000	-	-	-

OTHER OBJECTS:

589000 MISC EXPENSE	-	246,249	243	-
TOTAL OTHER OBJECTS	-	246,249	243	-

OTHER USES OF FUNDS:

TOTAL EXPENSES:	\$ 469,194	\$ 12,138,153	\$ 11,050,609	\$ 393,200
TOTAL REVENUE	\$ 1,191,252	\$ 16,982,064	\$ 3,711,887	\$ 1,286,887
LESS TOTAL EXPENSES	(469,194)	(12,138,153)	(11,050,609)	(393,200)
SURPLUS/DEFICIT(CURRENT)	\$ 722,058	\$ 4,843,910	\$(7,338,722)	893,687

PRIOR YEAR SURPLUS	\$ 2,231,347	\$ 2,953,405	\$ 7,797,314	\$ 458,592
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TOTAL NET SURPLUS	\$ 2,953,405	\$ 7,797,315	\$ 458,592	\$ 1,352,279
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ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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**LIVINGSTON PARISH PUBLIC SCHOOLS
CONSTRUCTION- WALKER SCHOOL DIST 04
ORIGINAL BUDGET
2022/2023**

	ACTUAL 2019/2020	ACTUAL 2020/2021	FINAL BUDGET 2021/2022	ORIGINAL BUDGET 2022/2023
REVENUES				
411120 (2)RENEWABLE TAXES	745,403	765,560	820,173	820,173
411160 PENALTIES/INTEREST PROP TAX	4,022	3,047	2,653	2,653
415100 INTEREST ON INVSTMNT-CHECKING	8,453	30,398	72,517	72,517
415101 INTEREST ON INVSTMNT-CD'S	-	45,658	780,000	780,000
451100 BOND PROCEEDS	-	16,875,000	-	-
451200 ACC INT & PREMIUM ON BOND SALE	-	2,256,958	-	-
452201 TRANSFERS IN - G/F	60,404	62,337	65,135	815,135
TOTAL REVENUES:	818,281	\$ 20,038,959	1,740,478	2,490,478

EXPENDITURES

PURCH PROF/TECH SVC:

531100 ASSESSOR FEES	508	163	150	150
531300 PENSION FUND	29,724	31,048	31,834	33,000
531600 ELECTION FEES	-	21,379	-	-
531900 OTHER FEES	-	1,285	-	-
533400 ARCHITECT/ENGINEERING SVCS	-	40,127	680,000	25,000
TOTAL PURCH PROF/TECH SVC	30,232	94,001	711,984	58,150

PURCH PROPERTY SVC:

545000 CONSTRUCTION SERVICES	-	399,062	10,000	5,000
545001 CONSTRUCTION SERVICES-OTHER	-	3,831	55,000	15,000
TOTAL PURCH PROPERTY SVC	-	402,893	65,000	20,000

PROPERTY:

OTHER OBJECTS:

589000 MISC EXPENSE	-	305,475	191	-
TOTAL OTHER OBJECTS	-	305,475	191	-

TOTAL EXPENSES:	\$ 30,232	\$ 802,368	\$ 777,174	\$ 78,150
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TOTAL REVENUE	\$ 818,281	\$ 20,038,959	\$ 1,740,478	\$ 2,490,478
LESS TOTAL EXPENSES	(30,232)	(802,368)	(777,174)	(78,150)
SURPLUS/DEFICIT(CURRENT)	\$ 788,049	\$ 19,236,590	\$ 963,303	2,412,328

PRIOR YEAR SURPLUS	\$ 691,173	\$ 1,479,222	\$ 20,715,813	\$ 21,679,116
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TOTAL NET SURPLUS	\$ 1,479,222	\$ 20,715,812	\$ 21,679,116	\$ 24,091,444
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ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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**LIVINGSTON PARISH PUBLIC SCHOOLS
CONSTRUCTION- LIVE OAK SCHOOL DIST 22
ORIGINAL BUDGET
2022/2023**

	ACTUAL 2019/2020	ACTUAL 2020/2021	FINAL BUDGET 2021/2022	ORIGINAL BUDGET 2022/2023
<u>REVENUES</u>				
411120 (2)RENEWABLE TAXES	517,144	525,771	546,984	546,984
411160 PENALTIES/INTEREST PROP TAX	2,782	2,096	1,769	1,769
415100 INTEREST ON INVSTMNT-CHECKING	5,850	20,931	48,362	48,362
452201 TRANSFERS IN - G/F	41,912	42,810	1,709,439	43,439
452202 TRANSFERS IN - 2ND S/T	-	-	2,150,000	4,300,000
453200 INSURANCE PROCEEDS FROM	-	-	1,925,983	-
TOTAL REVENUES:	567,688	\$ 591,608	6,382,537	4,940,555
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
531100 ASSESSOR FEES	351	112	100	100
531300 PENSION FUND	20,624	21,322	21,322	23,000
531600 ELECTION FEES	-	14,682	-	-
531900 OTHER FEES	-	882	-	-
533400 ARCHITECT/ENGINEERING SVCS	49,563	275,266	240,000	410,000
TOTAL PURCH PROF/TECH SVC	70,538	312,265	261,422	433,100
PURCH PROPERTY SVC:				
545000 CONSTRUCTION SERVICES	-	761,750	6,300,000	4,470,000
545001 CONSTRUCTION SERVICES-OTHER	-	26,093	75,000	70,000
TOTAL PURCH PROPERTY SVC	-	787,843	6,375,000	4,540,000
PROPERTY:				
571000 LAND AND IMPROVEMENTS	163,000	-	-	-
TOTAL PROPERTY	163,000	-	-	-
OTHER OBJECTS:				
589000 MISC EXPENSE	-	34	131	-
TOTAL OTHER OBJECTS	-	34	131	-
TOTAL EXPENSES:	\$ 233,538	\$ 1,100,141	\$ 6,636,553	\$ 4,973,100
TOTAL REVENUE	\$ 567,688	\$ 591,608	\$ 6,382,537	\$ 4,940,555
LESS TOTAL EXPENSES	(233,538)	(1,100,141)	(6,636,553)	(4,973,100)
SURPLUS/DEFICIT(CURRENT)	\$ 334,150	\$(508,534)	\$(254,016)	(32,545)
PRIOR YEAR SURPLUS	\$ 896,708	\$ 1,230,858	\$ 722,324	\$ 468,308
TOTAL NET SURPLUS	\$ 1,230,858	\$ 722,324	\$ 468,308	\$ 435,763

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

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**LIVINGSTON PARISH PUBLIC SCHOOLS
CONSTRUCTION- ALBANY SCHOOL DIST 24
ORIGINAL BUDGET
2022/2023**

	ACTUAL 2019/2020	ACTUAL 2020/2021	FINAL BUDGET 2021/2022	ORIGINAL BUDGET 2022/2023
<u>REVENUES</u>				
411120 (2)RENEWABLE TAXES	233,942	239,815	253,970	253,970
411160 PENALTIES/INTEREST PROP TAX	1,262	955	822	822
415100 INTEREST ON INVSTMNT-CHECKING	2,653	9,527	22,455	22,455
452201 TRANSFERS IN - G/F	18,957	19,527	20,169	20,169
453000 PROCEEDS-DISPOSAL OF	45,090	-	-	-
TOTAL REVENUES:	301,905	\$ 269,824	297,415	297,415
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
531100 ASSESSOR FEES	159	51	50	50
531300 PENSION FUND	9,329	9,726	9,857	10,000
531600 ELECTION FEES	-	6,697	-	-
531900 OTHER FEES	-	403	-	-
533400 ARCHITECT/ENGINEERING SVCS	-	-	-	275,000
TOTAL PURCH PROF/TECH SVC	9,488	16,876	9,907	285,050
PURCH PROPERTY SVC:				
PROPERTY:				
571000 LAND AND IMPROVEMENTS	212,659	-	-	-
TOTAL PROPERTY	212,659	-	-	-
OTHER OBJECTS:				
589000 MISC EXPENSE	-	16	1,100	-
TOTAL OTHER OBJECTS	-	16	1,100	-
TOTAL EXPENSES:	\$ 222,147	\$ 16,892	\$ 11,007	\$ 285,050
TOTAL REVENUE	\$ 301,905	\$ 269,824	\$ 297,415	\$ 297,415
LESS TOTAL EXPENSES	(222,147)	(16,892)	(11,007)	(285,050)
SURPLUS/DEFICIT(CURRENT)	\$ 79,758	\$ 252,932	\$ 286,408	12,365
PRIOR YEAR SURPLUS	\$ 111,827	\$ 191,585	\$ 444,517	\$ 730,925
TOTAL NET SURPLUS	\$ 191,585	\$ 444,517	\$ 730,925	\$ 743,290

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

**LIVINGSTON PARISH PUBLIC SCHOOLS
CONSTRUCTION- HOLDEN SCHOOL DIST 25
ORIGINAL BUDGET
2022/2023**

	ACTUAL 2019/2020	ACTUAL 2020/2021	FINAL BUDGET 2021/2022	ORIGINAL BUDGET 2022/2023
<u>REVENUES</u>				
411120 (2)RENEWABLE TAXES	75,401	72,989	78,572	78,572
411160 PENALTIES/INTEREST PROP TAX	412	295	254	254
415100 INTEREST ON INVSTMNT-CHECKING	864	2,961	6,947	6,947
452201 TRANSFERS IN - G/F	6,107	5,994	506,240	(6,240)
452202 TRANSFERS IN - 2ND S/T	-	600,000	1,800,000	500,000
TOTAL REVENUES:	82,784	\$ 682,239	2,392,013	579,534
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
531100 ASSESSOR FEES	52	16	25	25
531300 PENSION FUND	3,005	2,985	3,050	5,000
531600 ELECTION FEES	-	2,056	-	-
531900 OTHER FEES	-	124	-	-
533400 ARCHITECT/ENGINEERING SVCS	-	151,989	75,000	25,000
TOTAL PURCH PROF/TECH SVC	3,057	157,169	78,075	30,025
PURCH PROPERTY SVC:				
545000 CONSTRUCTION SERVICES	-	626,875	2,415,080	460,000
545001 CONSTRUCTION SERVICES-OTHER	-	5,463	45,000	25,000
TOTAL PURCH PROPERTY SVC	-	632,338	2,460,080	485,000
PROPERTY:				
OTHER OBJECTS:				
589000 MISC EXPENSE	-	5	18	-
TOTAL OTHER OBJECTS	-	5	18	-
TOTAL EXPENSES:	\$ 3,057	\$ 789,512	\$ 2,538,173	\$ 515,025
TOTAL REVENUE	\$ 82,784	\$ 682,239	\$ 2,392,013	\$ 579,534
LESS TOTAL EXPENSES	(3,057)	(789,512)	(2,538,173)	(515,025)
SURPLUS/DEFICIT(CURRENT)	\$ 79,727	\$(107,273)	\$(146,160)	64,509
PRIOR YEAR SURPLUS	\$ 196,975	\$ 276,702	\$ 169,430	\$ 23,270
TOTAL NET SURPLUS	\$ 276,702	\$ 169,429	\$ 23,270	\$ 87,779

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

**LIVINGSTON PARISH PUBLIC SCHOOLS
CONSTRUCTION- DOYLE SCHOOL DIST 26
ORIGINAL BUDGET
2022/2023**

	ACTUAL 2019/2020	ACTUAL 2020/2021	FINAL BUDGET 2021/2022	ORIGINAL BUDGET 2022/2023
<u>REVENUES</u>				
411120 (2)RENEWABLE TAXES	153,104	151,840	153,881	153,881
411160 PENALTIES/INTEREST PROP TAX	822	605	498	498
415100 INTEREST ON INVSTMNT-CHECKING	1,730	6,065	13,606	13,606
452201 TRANSFERS IN - G/F	12,409	12,310	12,221	12,221
452202 TRANSFERS IN - 2ND S/T	650,000	-	-	-
TOTAL REVENUES:	818,065	\$ 170,820	180,205	180,205
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
531100 ASSESSOR FEES	104	33	50	50
531300 PENSION FUND	6,106	6,131	6,131	7,000
531600 ELECTION FEES	-	4,222	-	-
531900 OTHER FEES	-	254	-	-
533400 ARCHITECT/ENGINEERING SVCS	25,281	-	-	-
TOTAL PURCH PROF/TECH SVC	31,491	10,639	6,181	7,050
PURCH PROPERTY SVC:				
545000 CONSTRUCTION SERVICES	784,695	-	-	-
TOTAL PURCH PROPERTY SVC	784,695	-	-	-
PROPERTY:				
OTHER OBJECTS:				
589000 MISC EXPENSE	-	10	38	-
TOTAL OTHER OBJECTS	-	10	38	-
TOTAL EXPENSES:	\$ 816,186	\$ 10,649	\$ 6,219	\$ 7,050
TOTAL REVENUE	\$ 818,065	\$ 170,820	\$ 180,205	\$ 180,205
LESS TOTAL EXPENSES	(816,186)	(10,649)	(6,219)	(7,050)
SURPLUS/DEFICIT(CURRENT)	\$ 1,879	\$ 160,171	\$ 173,986	173,155
PRIOR YEAR SURPLUS	\$ 202,368	\$ 204,247	\$ 364,417	\$ 538,403
TOTAL NET SURPLUS	\$ 204,247	\$ 364,418	\$ 538,403	\$ 711,558

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

**LIVINGSTON PARISH PUBLIC SCHOOLS
CONSTRUCTION- SPRINGFIELD SCHOOL DIST 27
ORIGINAL BUDGET
2022/2023**

	ACTUAL 2019/2020	ACTUAL 2020/2021	FINAL BUDGET 2021/2022	ORIGINAL BUDGET 2022/2023
REVENUES				
411120 (2)RENEWABLE TAXES	158,263	161,664	164,881	164,881
411160 PENALTIES/INTEREST PROP TAX	852	644	533	533
415100 INTEREST ON INVSTMNT-CHECKING	1,791	6,428	14,578	14,578
452201 TRANSFERS IN - G/F	12,826	13,163	1,013,094	13,094
452202 TRANSFERS IN - 2ND S/T	-	-	3,500,000	1,300,000
TOTAL REVENUES:	173,731	\$ 181,899	4,693,086	1,493,086

EXPENDITURES

PURCH PROF/TECH SVC:

531100 ASSESSOR FEES	107	35	50	50
531300 PENSION FUND	6,312	6,556	6,556	7,000
531600 ELECTION FEES	-	4,514	-	-
531900 OTHER FEES	-	271	-	-
533400 ARCHITECT/ENGINEERING SVCS	-	254,488	65,000	40,000
TOTAL PURCH PROF/TECH SVC	6,419	265,865	71,606	47,050

PURCH PROPERTY SVC:

545000 CONSTRUCTION SERVICES	-	239,965	4,900,000	1,560,000
545001 CONSTRUCTION SERVICES-OTHER	-	10,094	15,000	5,000
TOTAL PURCH PROPERTY SVC	-	250,059	4,915,000	1,565,000

PROPERTY:

571000 LAND AND IMPROVEMENTS	-	-	4,000	-
TOTAL PROPERTY	-	-	4,000	-

OTHER OBJECTS:

589000 MISC EXPENSE	-	10	40	-
TOTAL OTHER OBJECTS	-	10	40	-

OTHER USES OF FUNDS:

TOTAL EXPENSES:	\$ 6,419	\$ 515,934	\$ 4,990,646	\$ 1,612,050
TOTAL REVENUE	\$ 173,731	\$ 181,899	\$ 4,693,086	\$ 1,493,086
LESS TOTAL EXPENSES	(6,419)	(515,934)	(4,990,646)	(1,612,050)
SURPLUS/DEFICIT(CURRENT)	\$ 167,312	\$(334,034)	\$(297,560)	(118,964)

PRIOR YEAR SURPLUS	\$ 798,766	\$ 966,078	\$ 632,044	\$ 334,484
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TOTAL NET SURPLUS	\$ 966,078	\$ 632,044	\$ 334,484	\$ 215,520
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ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

**LIVINGSTON PARISH PUBLIC SCHOOLS
CONSTRUCTION- FROST SCHOOL DIST 31
ORIGINAL BUDGET
2022/2023**

	ACTUAL 2019/2020	ACTUAL 2020/2021	FINAL BUDGET 2021/2022	ORIGINAL BUDGET 2022/2023
<u>REVENUES</u>				
411120 (2)RENEWABLE TAXES	37,852	40,873	39,891	39,891
411160 PENALTIES/INTEREST PROP TAX	207	162	129	129
415100 INTEREST ON INVSTMNT-CHECKING	434	1,603	3,527	3,527
452201 TRANSFERS IN - G/F	3,066	3,329	3,168	3,168
TOTAL REVENUES:	41,558	\$ 45,966	46,714	46,714
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
531100 ASSESSOR FEES	26	9	10	10
531300 PENSION FUND	1,509	1,658	1,658	3,000
531600 ELECTION FEES	-	1,142	-	-
531900 OTHER FEES	-	69	-	-
TOTAL PURCH PROF/TECH SVC	1,535	2,877	1,668	3,010
PURCH PROPERTY SVC:				
PROPERTY:				
OTHER OBJECTS:				
589000 MISC EXPENSE	-	3	10	-
TOTAL OTHER OBJECTS	-	3	10	-
OTHER USES OF FUNDS:				
TOTAL EXPENSES:	\$ 1,535	\$ 2,879	\$ 1,678	\$ 3,010
TOTAL REVENUE	\$ 41,558	\$ 45,966	\$ 46,714	\$ 46,714
LESS TOTAL EXPENSES	(1,535)	(2,879)	(1,678)	(3,010)
SURPLUS/DEFICIT(CURRENT)	\$ 40,023	\$ 43,087	\$ 45,036	43,704
PRIOR YEAR SURPLUS	\$ 388,811	\$ 428,834	\$ 471,920	\$ 516,956
TOTAL NET SURPLUS	\$ 428,834	\$ 471,921	\$ 516,956	\$ 560,660

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

**LIVINGSTON PARISH PUBLIC SCHOOLS
CONSTRUCTION- FRENCH SETTLEMENT SCH DIST 32
ORIGINAL BUDGET
2022/2023**

	ACTUAL 2019/2020	ACTUAL 2020/2021	FINAL BUDGET 2021/2022	ORIGINAL BUDGET 2022/2023
<u>REVENUES</u>				
411120 (2)RENEWABLE TAXES	102,538	108,304	115,320	115,320
411160 PENALTIES/INTEREST PROP TAX	546	430	373	373
415100 INTEREST ON INVSTMNT-CHECKING	1,151	4,271	10,196	10,196
452201 TRANSFERS IN - G/F	8,314	8,820	9,158	1,009,158
TOTAL REVENUES:	112,550	\$ 121,824	135,047	1,135,047
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
531100 ASSESSOR FEES	69	23	25	25
531300 PENSION FUND	4,091	4,393	4,476	6,000
531600 ELECTION FEES	-	3,025	-	-
531900 OTHER FEES	-	182	-	-
533400 ARCHITECT/ENGINEERING SVCS	-	-	30,000	40,000
TOTAL PURCH PROF/TECH SVC	4,161	7,622	34,501	46,025
PURCH PROPERTY SVC:				
545000 CONSTRUCTION SERVICES	-	-	10,000	810,000
545001 CONSTRUCTION SERVICES-OTHER	-	-	10,000	49,850
TOTAL PURCH PROPERTY SVC	-	-	20,000	859,850
PROPERTY:				
OTHER OBJECTS:				
589000 MISC EXPENSE	-	7	27	-
TOTAL OTHER OBJECTS	-	7	27	-
OTHER USES OF FUNDS:				
TOTAL EXPENSES:	\$ 4,161	\$ 7,629	\$ 54,528	\$ 905,875
TOTAL REVENUE	\$ 112,550	\$ 121,824	\$ 135,047	\$ 1,135,047
LESS TOTAL EXPENSES	(4,161)	(7,629)	(54,528)	(905,875)
SURPLUS/DEFICIT(CURRENT)	\$ 108,389	\$ 114,195	\$ 80,519	229,172
PRIOR YEAR SURPLUS	\$ 140,923	\$ 249,312	\$ 363,506	\$ 444,025
TOTAL NET SURPLUS	\$ 249,312	\$ 363,507	\$ 444,025	\$ 673,197

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

**LIVINGSTON PARISH PUBLIC SCHOOLS
CONSTRUCTION- MAUREPAS SCHOOL DIST 33
ORIGINAL BUDGET
2022/2023**

	ACTUAL 2019/2020	ACTUAL 2020/2021	FINAL BUDGET 2021/2022	ORIGINAL BUDGET 2022/2023
<u>REVENUES</u>				
411120 (2)RENEWABLE TAXES	42,975	39,853	37,473	37,473
411160 PENALTIES/INTEREST PROP TAX	232	161	121	121
415100 INTEREST ON INVSTMNT-CHECKING	487	1,625	3,313	3,313
452201 TRANSFERS IN - G/F	3,482	3,244	502,976	2,976
452202 TRANSFERS IN - 2ND S/T	-	350,000	100,000	-
TOTAL REVENUES:	47,177	\$ 394,883	643,883	43,883
<u>EXPENDITURES</u>				
PURCH PROF/TECH SVC:				
531100 ASSESSOR FEES	28	9	10	10
531300 PENSION FUND	1,714	1,616	1,616	3,000
531600 ELECTION FEES	-	1,112	-	-
531900 OTHER FEES	-	67	-	-
533400 ARCHITECT/ENGINEERING SVCS	-	30,004	10,000	-
TOTAL PURCH PROF/TECH SVC	1,742	32,808	11,626	3,010
PURCH PROPERTY SVC:				
545000 CONSTRUCTION SERVICES	-	397,395	200,000	-
545001 CONSTRUCTION SERVICES-OTHER	-	5,463	20,000	-
TOTAL PURCH PROPERTY SVC	-	402,858	220,000	-
PROPERTY:				
OTHER OBJECTS:				
589000 MISC EXPENSE	-	3	10	-
TOTAL OTHER OBJECTS	-	3	10	-
OTHER USES OF FUNDS:				
TOTAL EXPENSES:	\$ 1,742	\$ 435,668	\$ 231,635	\$ 3,010
TOTAL REVENUE	\$ 47,177	\$ 394,883	\$ 643,883	\$ 43,883
LESS TOTAL EXPENSES	(1,742)	(435,668)	(231,635)	(3,010)
SURPLUS/DEFICIT(CURRENT)	\$ 45,435	\$(40,785)	\$ 412,248	40,873
PRIOR YEAR SURPLUS	\$ 46,883	\$ 92,318	\$ 51,533	\$ 463,781
TOTAL NET SURPLUS	\$ 92,318	\$ 51,533	\$ 463,781	\$ 504,654

ADOPTION/APPROVAL DATES:

Original Adoption - 08/17/2023

Revision -

Final Budget -

SCHOOL FOOD SERVICE

FUND 09 - SCHOOL FOOD SERVICE

REVENUES

- LOCAL SOURCES
 - Paid Meals
 - Transfer from General Fund
 - Miscellaneous
- STATE SOURCES
 - Minimum Foundation Program (MFP)
- FEDERAL SOURCES
 - Meal Reimbursement
 - Value of Commodities

FUND 09 - SCHOOL FOOD SERVICE

DISBURSEMENTS

- SFS Employees
 - Salaries & Benefits
 - Travel
 - Uniforms
- Purchased Services
- Utilities
 - Water / Sewage
 - Natural Gas / Electricity
 - Disposal Service
- Repairs & Maintenance
- Rental of Building & Equipment
- Purchased Food & Commodities
- Printing
- Materials & Supplies
- Equipment
- Miscellaneous Expenditures

**LIVINGSTON PARISH PUBLIC SCHOOLS
SCHOOL FOOD SERVICE - FUND 09
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
<u>REVENUES</u>					
GENERAL:					
415100 INTEREST ON INVSTMNT-CHECKING	31	27	150	150	-
419990 MISC REVENUE (LOCAL)	31,726	114,342	50,000	50,000	-
419990 MISC REVENUE (LOCAL)	82,608	11,079	13,280	7,060	-46.84
431150 MFP - SCHOOL LUNCH	402,250	402,250	402,250	402,250	-
449200 VALUE OF USDA COMMODITIES	1,066,017	1,283,012	1,222,621	1,815,017	48.45
452201 TRANSFERS IN - G/F	8,615	-	-	-	-
TOTAL GENERAL:	1,591,247	1,810,710	1,688,301	2,274,477	
CHARGES FOR SERVICES:					
416102 MEALS - LUNCH/STUDENT - ELEM	19,924	22,798	20,000	25,000	25.00
416103 MEALS - LUNCH/STUDENT - JR/HIG	761	-3,438	1,200	500	-58.33
416104 MEALS - LUNCH/ADULT - TEACHERS	99,475	91,562	80,000	85,000	6.25
416105 MEALS - LUNCH/ADULT - AT COST	466	3,072	15,000	15,000	-
416107 MEALS - BRKFT/STUDENT PAID	1,031	2,067	2,500	2,500	-
416108 MEALS - BRKFT/ADULT - TEACHERS	1,065	1,434	1,200	1,500	25.00
416109 MEALS - BRKFT/ADULT - AT COST	-	102	100	100	-
416203 MISCELLANEOUS SALES	99,469	125,154	170,000	170,000	-
TOTAL CHARGES FOR SERVICES:	222,191	242,749	290,000	299,600	
FEDERAL:					
445151 FED'L REIM - SECTION 4	-	-	2,750,000	2,550,000	-7.27
445152 FED'L REIM - SECTION 11	-	-	7,400,000	7,150,000	-3.38
445153 FED'L REIM - BREAKFAST	-	-	3,400,000	3,400,000	-
445157 CACFP	372,801	10,378,568	350,000	330,000	-5.71
445158 SUMMER FEEDING PROGRAM	18,331,005	21,903,682	-	20,000	-
445159 SUPPLY CHAIN ASSISTANCE	-	579,289	794,500	-	-100.00
TOTAL FEDERAL:	18,703,806	32,861,539	14,694,500	13,450,000	
TOTAL REVENUES:	\$ 20,517,243	\$ 34,914,998	\$ 16,672,801	\$ 16,024,077	

ADOPTION/APPROVAL DATES:
ORIGINAL ADOPTION - 08/17/2023
REVISED BUDGET -
FINAL BUDGET -

**LIVINGSTON PARISH PUBLIC SCHOOLS
SCHOOL FOOD SERVICE - FUND 09
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
<u>EXPENDITURES</u>					
SALARIES:					
511100 OFF/ADMIN/MANAGERS	1,433,397	1,461,722	1,707,000	1,737,000	1.76
511400 CLERICAL/SECRETARIAL	74,220	52,719	68,000	68,000	-
511600 SERVICE WORKERS	3,763,636	3,797,841	4,300,000	4,350,000	1.16
511900 OTHER SALARIES	28,719	29,356	32,000	32,000	-
TOTAL SALARIES	5,299,971	5,341,638	6,107,000	6,187,000	
BENEFITS:					
521000 GROUP INSURANCE	1,080,389	1,127,137	1,300,000	1,300,000	-
522500 MEDICARE	68,286	67,854	83,000	85,000	2.41
523100 LA TEACHERS RETIREMENT	1,120,422	1,110,329	1,290,000	1,300,000	0.78
523300 LA SCHOOL EMP. RTM SYSTEM	18	3	-	-	-
523900 DEFERRED COMP	12,087	10,984	12,000	10,000	-16.67
526000 WORKERS' COMPENSATION	303,802	175,121	320,000	320,000	-
528100 SICK LEAVE SEVERANCE PAY	23,692	2,978	14,500	18,000	24.14
528200 ANNUAL LEAVE SEVERANCE PAY	11,498	-	2,000	-	-100.00
TOTAL BENEFITS	2,620,193	2,494,406	3,021,500	3,033,000	
PURCH PROF/TECH SVC:					
530000 PURCHASED PROF/TECH SVCS	150	560	1,000	1,000	-
534000 PURCHASED TECH SVC	2,196,414	2,651,301	40,000	40,000	-
534001 SFS PURCH TECH SVS CACFP	99,941	9,145,556	-	-	-
TOTAL PURCH PROF/TECH SVC	2,296,504	11,797,416	41,000	41,000	
PURCH PROPERTY SVC:					
541100 WATER/SEWAGE	47,133	47,235	50,000	50,000	-
542100 DISPOSAL SERVICES	94,143	101,264	135,000	140,000	3.70
543000 REPAIR & MAINT	10,245	10,245	20,200	15,000	-25.74
544100 RENTAL OF LAND & BUILDINGS	31,774	44,036	50,000	50,000	-
TOTAL PURCH PROPERTY SVC	183,294	202,781	255,200	255,000	
OTHER PURCHASED SVC:					
553000 COMMUNICATIONS	12,338	13,537	13,500	13,500	-
555000 PRINTING & BINDING	1,648	2,120	2,500	2,500	-
558200 TRAVEL	4,551	6,372	10,000	10,000	-
558240 TRAVEL - SFS SUPV & MGR. COOR	-	200	-	-	-
558241 TRAVEL - SFS STAFF	-	51	-	-	-
TOTAL OTHER PURCHASED SVC	18,538	22,279	26,000	26,000	

**LIVINGSTON PARISH PUBLIC SCHOOLS
SCHOOL FOOD SERVICE - FUND 09
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
MATERIALS & SUPPLIES:					
561000 M & S	332,948	428,322	562,943	488,376	-13.25
561040 M & S - SFS OFFICE	3,399	3,934	12,000	12,000	-
561041 M & S - SFS KITCHEN	252,255	261,282	325,000	320,000	-1.54
561042 M & S - SFS OTHER	2,197	4,160	5,000	5,000	-
561043 SFS - SMALL EQUIPMENT	15,772	26,584	30,000	30,000	-
561500 TECHNOLOGY-RELATED SUPPLIES	2,645	1,342	5,000	5,000	-
562000 ENERGY	376,856	457,459	570,000	570,000	-
563100 PURCHASED FOOD	4,377,340	5,062,349	6,380,000	6,400,000	0.31
563101 PURCHASED FOOD	-	-	142,000	142,000	-
563200 COMMODITIES	1,074,762	1,354,100	1,340,000	1,350,000	0.75
TOTAL MATERIALS & SUPPLIES	6,438,174	7,599,532	9,371,943	9,322,376	
PROPERTY:					
573000 EQUIPMENT	-	46,420	15,000	15,000	-
TOTAL PROPERTY	-	46,420	15,000	15,000	
OTHER OBJECTS:					
589040 MISC-STORAGE	97,746	120,159	120,000	120,000	-
589043 MISC-OTHER	34,022	13,766	34,000	34,000	-
589044 MISC-UNIFORMS	513	3,888	4,000	4,000	-
589045 MISC-EXTRA SALES	43,169	32,616	50,000	50,000	-
TOTAL OTHER OBJECTS	175,449	170,429	208,000	208,000	
TOTAL EXPENSES:	\$ 17,032,124	\$ 27,674,900	\$ 19,045,643	\$19,087,376	
TOTAL REVENUE	\$ 20,517,243	\$ 34,914,998	\$ 16,672,801	\$ 16,024,077	
LESS TOTAL EXPENSES	(17,032,124)	(27,674,900)	(19,045,643)	(19,087,376)	
SURPLUS/DEFICIT(CURRENT)	\$ 3,485,120	\$ 7,240,098	\$(2,372,842)	\$(3,063,299)	
PRIOR YEAR SURPLUS	\$ 2,473,373	\$ 5,958,493	\$ 13,198,591	\$ 10,825,749	
TOTAL NET SURPLUS	\$ 5,958,493	\$ 13,198,591	\$ 10,825,749	\$ 7,762,450	

DISASTER FUND

Livingston Parish Public Schools

General Fund Budget

Federal Revenues (4000)

Major Federal Revenue Estimates

* FEMA - Disaster Relief - Federal funds administered by the State to provide financial assistance for repairs and/or rebuilding necessary after a natural disaster. Revenues may not always be received in every fiscal year.

**LIVINGSTON PARISH PUBLIC SCHOOLS
DISASTER FUND - FUND 21
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	%
					CHG
REVENUES					
445800 FEMA - DISASTER RELIEF	23,926,989	30,292,711	12,500,000	11,000,000	-12.00
TOTAL REVENUES:	\$ 23,926,989	\$ 30,292,711	12,500,000	11,000,000	
EXPENDITURES					
10 SALARIES	1,350	520	-	-	-
20 BENEFITS	407	157	-	-	-
30 PURCH PROF/TECH SVC	1,919,637	914,239	430,000	193,000	-55.12
40 PURCH PROPERTY SVC	32,105,013	31,738,011	1,780,000	-	-
50 OTHER PURCHASED SVC	960	-	-	-	-
60 MATERIALS & SUPPLIES	114,115	30,840	-	-	-
90 OTHER USES OF FUNDS	197,032	-	-	-	-
TOTAL EXPENSES:	34,338,514	32,683,767	2,210,000	193,000	
TOTAL REVENUE	\$ 23,926,989	\$ 30,292,711	12,500,000	11,000,000	
LESS TOTAL EXPENSES	(34,338,514)	(32,683,767)	(2,210,000)	(193,000)	
SURPLUS/DEFICIT(CURRENT)	\$(10,411,526)	\$(2,391,056)	\$ 10,290,000	\$ 10,807,000	
PRIOR YEAR SURPLUS	\$ 3,391,439	\$(7,020,087)	\$(10,189,294)	\$ 100,706	
PRIOR YEAR AUDIT ADJUSTMENT	-	(778,151)	-	-	
TOTAL NET SURPLUS	\$(7,020,087)	\$(10,189,294)	\$ 100,706	\$ 10,907,706	

ADOPTION/APPROVAL DATES:
ORIGINAL ADOPTION - 08/17/2023
REVISED BUDGET -
FINAL BUDGET -

FEDERAL FUNDS

FEDERAL FUNDS

The following funds are fully reimbursed by the federal government.

- Fund 06 – IDEA (Special Education)
- Fund 10 – Title I (Every Student Succeeds Act)
- Fund 11 – Other Special Federal Programs
 - Adult Education - Federal
 - Preschool Flow-thru
 - Carl Perkins (Vocational Education)
 - LA 4 (Pre-K) - Federal
 - Other small grants and programs
- Fund 12 – Other Federal NCLB Funds
 - Title I – Part C Migrant Education
 - Title II – (Supporting Effective Instruction)
 - Title III – English 2nd Language
 - Title IV – (Student Support and Academic Enrichment)
- Fund 17 – COVID-19 Funds
 - ESSER II
 - ESSER III

LIVINGSTON PARISH PUBLIC SCHOOLS
SPECIAL ED (IDEA) - FUND 06
ORIGINAL BUDGET
2023/2024

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
REVENUES:					
10010 - IDEA PART B	5,489,711	4,695,490	5,994,051	4,871,130	-18.73
10011 - IDEA - PSP	361	18,005	20,355	20,907	2.71
10014 - IDEA 611 SET ASIDE	27,279	7,046	-	-	-
10015 - IDEA 619 - SET ASIDE	3,761	239	-	-	-
10032 - EARLY INTERVENTION SERVICES (976,369	1,293,311	862,974	863,301	0.04
10075 - IDEA HIGH RISK POOL	14,239	26,136	30,637	30,637	-
10078 - FEDERAL IDEA GRANT THROUGH S	6,000	-	-	-	-
TOTAL REVENUES:	\$ 6,517,720	\$ 6,040,227	\$ 6,908,017	\$ 5,785,975	
EXPENSES:					
10 - SALARIES	4,054,595	3,950,845	3,441,603	3,367,522	-2.15
20 - BENEFITS	1,315,080	1,271,916	1,275,465	1,270,199	-0.41
30 - PURCH PROF/TECH SVC	63,900	50,797	230,637	50,637	-78.04
40 - PURCH PROPERTY SVC	47,335	15,957	200,000	10,000	-95.00
50 - OTHER PURCHASED SVC	257,503	171,561	337,724	196,351	-41.86
60 - MATERIALS & SUPPLIES	421,946	238,056	1,043,926	579,645	-44.47
70 - PROPERTY	-	-	5,000	5,000	-
90 - OTHER USES OF FUNDS	357,361	341,095	373,661	306,621	-17.94
TOTAL EXPENSES:	\$ 6,517,720	\$ 6,040,227	\$ 6,908,017	\$5,785,975	
NET SURPLUS	\$-	\$-	\$-	\$-	

ADOPTION/APPROVAL DATES:
ORIGINAL ADOPTION - 08/17/2023
REVISED BUDGET -
FINAL BUDGET -

**LIVINGSTON PARISH PUBLIC SCHOOLS
TITLE I - FUND 10
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
REVENUES:					
10001 - TITLE I - ESSA	5,040,599	5,123,632	6,461,956	4,703,708	-27.21
10002 - TITLE I - DSS	184,413	-	167,559	-	-100.00
10003 - RESIGN 1003A	3,000	-	10,700	10,700	-
TOTAL REVENUES:	\$ 5,228,012	\$ 5,123,632	\$ 6,640,215	\$ 4,714,408	
EXPENSES:					
10 - SALARIES	1,575,321	1,590,139	1,778,925	1,768,245	-0.60
20 - BENEFITS	503,663	504,566	552,291	517,093	-6.37
30 - PURCH PROF/TECH SVC	5,435	2,700	28,868	24,368	-15.59
40 - PURCH PROPERTY SVC	-	-	10,000	5,000	-50.00
50 - OTHER PURCHASED SVC	301,962	274,458	574,912	401,883	-30.10
60 - MATERIALS & SUPPLIES	2,554,090	2,461,178	3,333,682	1,746,642	-47.61
90 - OTHER USES OF FUNDS	287,540	290,591	361,537	251,176	-30.53
TOTAL EXPENSES:	\$ 5,228,012	\$ 5,123,632	\$ 6,640,215	\$4,714,408	
NET SURPLUS	\$-	\$-	\$-	\$-	

ADOPTION/APPROVAL DATES:
ORIGINAL ADOPTION - 08/17/2023
REVISED BUDGET -
FINAL BUDGET -

**LIVINGSTON PARISH PUBLIC SCHOOLS
SPECIAL FEDERAL FUNDS - FUND 11
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
REVENUES:					
10016 - CLSD	-	102,929	49,000	93,806	91.44
10017 - ADULT ED FEDERAL BASIC	203,429	197,560	307,640	307,640	-
10020 - PRESCHOOL FLOWTHRU IDEA	177,535	80,407	338,947	144,359	-57.41
10023 - CARL PERKINS GRANT - VOCATION	302,630	339,266	437,656	339,296	-22.47
10025 - LA REHABILITATION SERVICES	76,676	182,259	205,533	205,533	-
10043 - PRESCHOOL DEVELOPMENT GRAN	339	-	-	-	-
10045 - GET READY COHORT	18,504	-	-	-	-
10080 - STRIVING READERS COMPREHENS	2,526	-	-	-	-
10083 - ADULT ED FEDERAL LEADERSHIP F	3,415	-	-	-	-
10088 - EARLY CHD COMMUNITY LEAD AGE	43,642	30,687	35,805	42,021	17.36
10094 - BELIEVE FUNDING CRRSA - CATEG	-	-	68,000	68,000	-
10095 - BELIEVE FUNDING - ARPA CATEGO	-	-	35,000	35,000	-
10096 - BELIEVE FUNDING - ARPA CCDBG C	-	-	38,100	38,100	-
10097 - BELIEVE FUNDING - ARPA CCDBG C	-	-	7,500	7,500	-
TOTAL REVENUES:	\$ 828,696	\$ 933,108	\$ 1,523,181	\$ 1,281,255	
EXPENSES:					
10 - SALARIES	312,141	392,570	509,543	510,036	0.10
20 - BENEFITS	118,097	161,172	190,874	188,519	-1.23
30 - PURCH PROF/TECH SVC	18,243	47,843	55,085	14,000	-74.58
50 - OTHER PURCHASED SVC	86,931	116,642	229,327	346,047	50.90
60 - MATERIALS & SUPPLIES	270,370	194,384	492,778	98,921	-79.93
70 - PROPERTY	-	-	-	86,314	-
90 - OTHER USES OF FUNDS	22,913	20,497	45,574	37,418	-17.90
TOTAL EXPENSES:	\$ 828,696	\$ 933,108	\$ 1,523,181	\$ 1,281,255	
NET SURPLUS	\$-	\$-	\$-	\$-	

ADOPTION/APPROVAL DATES:
ORIGINAL ADOPTION - 08/17/2023
REVISED BUDGET -
FINAL BUDGET -

**LIVINGSTON PARISH PUBLIC SCHOOLS
OTHER FEDERAL ESSA FUNDS - FUND 12
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
REVENUES:					
10004 - TITLE IV - STUD. SUPPORT AND AC	296,508	431,329	733,895	359,875	-50.96
10007 - TITLE II - IMPROVING TEACHER QU	1,419,272	1,369,900	2,648,353	1,419,612	-46.40
10050 - TITLE III - ENGLISH 2ND LANGUAGE	73,040	108,497	199,333	199,333	-
10051 - TITLE III - IMMIGRANT SET ASIDE	3,523	34,463	56,098	-	-100.00
TOTAL REVENUES:	\$ 1,792,343	\$ 1,944,189	\$ 3,637,679	\$ 1,978,820	
EXPENSES:					
10 - SALARIES	652,835	710,433	1,028,537	780,287	-24.14
20 - BENEFITS	239,561	279,254	351,239	338,538	-3.62
30 - PURCH PROF/TECH SVC	357,672	197,407	400,000	118,881	-70.28
40 - PURCH PROPERTY SVC	39,900	39,900	42,000	40,000	-4.76
50 - OTHER PURCHASED SVC	303,199	541,464	864,131	375,523	-56.54
60 - MATERIALS & SUPPLIES	100,596	65,468	753,927	219,946	-70.83
90 - OTHER USES OF FUNDS	98,579	110,264	197,845	105,645	-46.60
TOTAL EXPENSES:	\$ 1,792,343	\$ 1,944,189	\$ 3,637,679	\$1,978,820	
NET SURPLUS	\$-	\$-	\$-	\$-	

ADOPTION/APPROVAL DATES:
ORIGINAL ADOPTION - 08/17/2023
REVISED BUDGET -
FINAL BUDGET -

LIVINGSTON PARISH PUBLIC SCHOOLS
COVID-19 - FUND 17
ORIGINAL BUDGET
2023/2024

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
REVENUES:					
30019 - CORONAVIRUS	2,964,097	-	-	-	-
30020 - STRONG START INCENTIVE	178,812	-	-	-	-
30021 - STONG START GEERF	26,781	-	-	-	-
30022 - COVID-19 COMM CHILDCARE REC	69,817	99,997	-	-	-
30023 - ESSERF II	7,575,490	4,217,761	6,138,278	-	-100.00
30024 - ESSERF III	975,097	10,131,030	20,754,680	11,176,032	-46.15
30025 - ESSER III EB INTERVENTIONS	-	2,304,608	4,429,642	1,211,273	-72.66
30026 - ESSER II INCENTIVE	-	165,028	780,293	281,462	-63.93
30027 - ESSER III INCENTIVE	-	873,938	725,988	285,916	-60.62
30028 - IDEA 611 ARP	-	375,708	945,500	19,203	-97.97
30029 - IDEA 619 ARP	-	-	108,525	6,353	-94.15
TOTAL REVENUES:	\$ 11,790,094	\$ 18,168,070	\$ 33,882,906	\$ 12,980,239	
EXPENSES:					
10 - SALARIES	1,801,185	2,353,992	6,998,099	3,520,998	-49.69
20 - BENEFITS	505,766	808,642	2,430,825	1,076,039	-55.73
30 - PURCH PROF/TECH SVC	22,925	591,872	390,305	189,920	-51.34
40 - PURCH PROPERTY SVC	1,167,131	996,964	2,697,040	535,000	-80.16
50 - OTHER PURCHASED SVC	1,094,023	1,982,694	2,512,118	725,535	-71.12
60 - MATERIALS & SUPPLIES	5,372,301	5,708,757	10,832,339	4,247,601	-60.79
70 - PROPERTY	49,300	3,762,958	3,642,085	855,074	-76.52
90 - OTHER USES OF FUNDS	1,777,463	1,962,192	4,380,096	1,830,072	-58.22
TOTAL EXPENSES:	\$ 11,790,094	\$ 18,168,070	\$ 33,882,906	\$12,980,239	
NET SURPLUS	\$-	\$-	\$-	\$-	

ADOPTION/APPROVAL DATES:
ORIGINAL ADOPTION - 08/17/2023
REVISED BUDGET -
FINAL BUDGET -

STATE FUNDS

STATE FUNDS

The following funds are fully reimbursed by the state government:

- Fund 13 - 8(g) Funds
 - Model Early Childhood
 - Competitive Grants
 - Other small grants and programs

- Fund 14 - Other State Programs
 - LA 4 (Pre-K)
 - SP ED Extended Summer
 - Adult Ed - State
 - Education Excellence Fund (Tobacco lawsuit funds)
 - Other small grants and programs

LIVINGSTON PARISH PUBLIC SCHOOLS
8(G) FUNDS - FUND 13
ORIGINAL BUDGET
2023/2024

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
REVENUES:					
20001 - 8(G) MODEL EARLY CHILDHOOD	210,412	186,823	183,187	183,187	-
20099 - 8(G) FORMULA TRANSITION	17,500	41,400	15,900	-	-100.00
TOTAL REVENUES:	\$ 227,912	\$ 228,223	\$ 199,087	\$ 183,187	
EXPENSES:					
10 - SALARIES	163,576	168,831	137,793	121,893	-11.54
20 - BENEFITS	64,336	59,392	61,294	61,294	-
TOTAL EXPENSES:	\$ 227,912	\$ 228,223	\$ 199,087	\$ 183,187	
 NET SURPLUS	 \$-	 \$-	 \$-	 \$-	

ADOPTION/APPROVAL DATES:
ORIGINAL ADOPTION - 08/17/2023
REVISED BUDGET -
FINAL BUDGET -

**LIVINGSTON PARISH PUBLIC SCHOOLS
OTHER STATE PROGRAMS - FUND 14
ORIGINAL BUDGET
2023/2024**

	ACTUAL 2020/2021	ACTUAL 2021/2022	FINAL 2022/2023	ORIGINAL 2023/2024	% CHG
REVENUES:					
10042 - LA 4 EARLY CHILDHOOD PROGRAM	2,198,400	2,198,400	2,175,500	2,175,500	-
10088 - EARLY CHD COMMUNITY LEAD AGE	15,310	12,419	21,945	18,879	-13.97
20019 - ADULT ED (STATE)	144,728	128,517	167,465	167,465	-
20022 - EDUCATION EXCELLENCE	328,778	366,986	426,275	426,275	-
20060 - SP ED CAMERAS IN THE CLASSRO	-	-	-	289,386	-
20070 - VOC ED AGRI SCIENCE	29,954	30,536	-	-	-
TOTAL REVENUES:	\$ 2,717,170	\$ 2,736,858	\$ 2,791,185	\$ 3,077,505	
EXPENSES:					
10 - SALARIES	1,669,671	1,669,086	1,671,051	1,674,136	0.18
20 - BENEFITS	777,128	783,275	796,879	799,342	0.31
30 - PURCH PROF/TECH SVC	7,091	17,840	20,000	109,386	446.93
50 - OTHER PURCHASED SVC	165,363	180,227	217,071	213,970	-1.43
60 - MATERIALS & SUPPLIES	97,916	86,430	86,184	280,671	225.67
TOTAL EXPENSES:	\$ 2,717,170	\$ 2,736,858	\$ 2,791,185	\$3,077,505	
NET SURPLUS	\$-	\$-	\$-	\$-	

ADOPTION/APPROVAL DATES:
ORIGINAL ADOPTION - 08/17/2023
REVISED BUDGET -
FINAL BUDGET -