



2024 Revised Operating Budget

Livingston Parish Public Schools
For the Period
July 1, 2023 through June 30, 2024

Budget & Goals Committee Meeting

March 4, 2024

Board Adoption

March 7, 2024

Table of Contents

General Fund	5	Holden School District 25	99
Recap of Original Budget	6	Doyle School District 26	101
Expenditures Object Codes	8	Springfield School District 27	103
Local Revenues	13	Frost School District 31	105
State Revenues	15	French Settlement Sch District 32	107
Federal Revenues	16	Maurepas School District 33	109
Other Sources of Funds	17		
Total Revenue	18		
Regular Programs	19		
Special Education Programs	21		
Career & Technical Education Programs	23		
Other Instructional Programs	25		
Special Programs	27		
Adult/Continuing Education Programs	28		
Pupil Support Services	29		
Instructional Staff Services	30		
General Administration	32		
School Administration	34		
Business Services	35		
Operation & Maintenance of Plant Services	37		
Student Transportation Services	39		
Central Services	41		
Food Services Operations	43		
Community Service Operations	44		
Facility Acquisition & Construction Services	45		
Debt Services and Other Uses of Funds	46		
Total Expenditures	47		
Fund Balance	48		
Restricted Reserves	49		
Second Sales Tax	51		
Denham Springs School District 01	57		
Walker School District 04	60		
Live Oak School District 22	63		
Albany School District 24	66		
Holden School District 25	69		
Doyle School District 26	72		
Springfield School District 27	75		
Frost School District 31	78		
French Settlement Sch District 32	80		
Maurepas School District 33	83		
7 Mill Maintenance	87		
Denham Springs School District 01	91		
Walker School District 04	93		
Live Oak School District 22	95		
Albany School District 24	97		
		Denham Springs School District 01	115
		Walker School District 04	116
		Live Oak School District 22	117
		Albany School District 24	118
		Holden School District 25	119
		Doyle School District 26	120
		Frost School District 31	121
		Maurepas School District 33	122
		F/S Special District 32A	123
		Sprfld Special District 27A	124
		Walker School District 04-1	125
Sinking Fund	111		
		Denham Springs School District 01	131
		Walker School District 04	132
		Live Oak School District 22	134
		Albany School District 24	136
		Holden School District 25	137
		Doyle School District 26	138
		Springfield School District 27	139
		Frost School District 31	141
		French Settlement Sch District 32	142
		Maurepas School District 33	143
Construction	127		
		Denham Springs School District 01	145
		Walker School District 04	145
		Live Oak School District 22	145
		Albany School District 24	145
		Holden School District 25	145
		Doyle School District 26	145
		Springfield School District 27	145
		Frost School District 31	145
		French Settlement Sch District 32	145
		Maurepas School District 33	145
School Food Service	145		
Disaster Funds	149		
Federal Funds	153		
Fund 06 - IDEA	155		
Fund 10 - Title I	156		
Fund 11 - Other Special Programs	157		
Fund 12 - Other Federal NCLB Funds	158		
Fund 17 - COVID-19 Funds	159		
State Funds	161		
Fund 13 - 8(g) Funds	163		
Fund 14 - Other State Programs	164		

General Fund

Recap of Original Budget

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Local Revenues	01	\$54,568,034	\$55,774,344	\$55,872,321	\$58,155,336	\$2,283,015	4.1%
State Revenues	02	\$181,695,270	\$196,819,196	\$199,448,114	\$201,487,056	\$2,038,942	1.0%
Other Rev Sources	04	\$3,704,261	\$4,552,651	\$2,625,000	\$2,727,798	\$102,798	3.9%
Total		\$239,967,564	\$257,146,190	\$257,945,435	\$262,370,190	\$4,424,755	1.7%
Instruction							
Regular Ed Programs	1100	\$104,771,675	\$114,077,236	\$114,988,254	\$120,399,935	\$5,411,681	4.7%
Special Ed Programs	1200	\$38,322,319	\$42,657,041	\$43,784,335	\$45,739,900	\$1,955,565	4.5%
Career & Technical Ed Programs	1300	\$3,083,977	\$3,434,810	\$4,107,000	\$4,219,117	\$112,117	2.7%
Other Instructional Programs	1400	\$3,048,458	\$3,858,594	\$4,095,885	\$4,379,974	\$284,089	6.9%
Special Programs	1500	\$636,521	\$247,510	\$610,000	\$632,834	\$22,834	3.7%
Adult/Continuing Ed Programs	1600	—	\$50	\$24,400	\$5,022	\$(19,378)	(79.4)%
Instruction Subtotal		\$149,862,950	\$164,275,241	\$167,609,874	\$175,376,782	\$7,766,908	4.6%
Support Services							
Pupil Support	2100	\$15,656,694	\$17,908,249	\$18,124,135	\$19,192,531	\$1,068,396	5.9%
Instructional Staff	2200	\$7,326,794	\$7,868,031	\$8,174,750	\$8,508,726	\$333,976	4.1%
General Administration	2300	\$3,604,258	\$3,217,678	\$3,253,704	\$3,395,778	\$142,074	4.4%
School Administration	2400	\$15,949,871	\$17,225,180	\$17,715,755	\$18,051,759	\$336,004	1.9%
Business Services	2500	\$3,373,661	\$3,251,839	\$3,711,100	\$3,698,990	\$(12,110)	(0.3)%
Operation & Maintenance of Plant	2600	\$9,951,065	\$12,148,638	\$12,449,453	\$13,748,394	\$1,298,941	10.4%
Student Transportation	2700	\$15,657,151	\$16,921,029	\$17,425,610	\$18,101,524	\$675,914	3.9%
Central Services	2800	\$2,626,263	\$2,875,051	\$3,184,050	\$3,014,905	\$(169,146)	(5.3)%
Support Services Subtotal		\$74,145,757	\$81,415,695	\$84,038,557	\$87,712,605	\$3,674,048	4.4%
Operaton of Non-Instr Svc							
Food Service Operations	3100	—	—	—	\$329,248	\$329,248	—%
Community Service Operations	3300	\$20,848	\$13,591	\$27,500	\$27,500	—	—%
Operaton of Non-Instr Svc Subtotal		\$20,848	\$13,591	\$27,500	\$356,748	\$329,248	1,197.3%
Facility Acquis and Constr Svc	4000	\$96,644	\$601,835	\$500,000	\$500,000	—	—%
Debt Services	5100	\$527,186	\$379,587	\$379,587	—	\$(379,587)	(100.0)%
Other Uses of Funds	5200	\$1,200,522	\$5,809,627	\$2,961,019	\$2,156,630	\$(804,389)	(27.2)%

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Local Revenue Transfer Out	5300	\$1,364,885	\$1,451,461	\$1,451,461	\$1,522,228	\$70,767	4.9%
Total		\$227,218,792	\$253,947,037	\$256,967,998	\$267,624,993	\$10,656,995	4.1%
Surplus/Deficit (Current)		\$12,748,772	\$3,199,153	\$977,436	\$(5,254,803)	\$(6,232,239)	(637.6)%
Prior Year Surplus		\$55,609,619	\$68,358,391	\$63,797,427	\$71,557,542	\$7,760,115	12.2%
Total Net Surplus		\$68,358,391	\$71,557,544	\$64,774,863	\$66,302,739	\$1,527,876	2.4%
Less Restricted Reserves		\$(34,714,530)	\$(31,627,019)	\$(34,714,530)	\$(31,627,019)	\$3,087,511	(8.9)%
Undesignated Surplus		\$33,643,861	\$39,930,525	\$30,060,333	\$34,675,720	\$4,615,387	15.4%

Expenditures Object Codes

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change	% of Total
10 - Salaries								
Off/Admin/Managers	511100	\$11,220,028	\$12,324,873	\$12,444,424	\$12,763,419	\$318,995	2.6%	4.8%
Teachers	511200	\$85,687,280	\$93,628,577	\$95,351,740	\$99,426,827	\$4,075,087	4.3%	37.2%
Tchrs - Foreign & 2Nd Lang	511201	\$1,393,851	\$1,469,885	\$1,515,000	\$1,485,000	\$(30,000)	(2.0)%	0.6%
Tchr - Coaching Supplement	511210	\$737,090	\$1,027,074	\$1,030,000	\$1,090,000	\$60,000	5.8%	0.4%
Tchr - Band Supplement	511211	\$60,510	\$72,911	\$75,000	\$75,000	—	—%	0.0%
Supplement - Ag	511212	\$19,379	\$20,250	\$20,000	\$20,000	—	—%	0.0%
Extra Curricular Supplement	511213	\$49,599	\$51,897	\$55,000	\$55,000	—	—%	0.0%
Therapists/Spec/ Counselors	511300	\$8,681,417	\$9,920,296	\$10,131,810	\$10,879,378	\$747,568	7.4%	4.1%
Clerical/Secretarial	511400	\$3,809,479	\$4,155,520	\$4,223,725	\$4,373,325	\$149,600	3.5%	1.6%
Secretarial Substitute	511402	\$45,984	\$17,778	\$49,000	\$40,000	\$(9,000)	(18.4)%	0.0%
Paraprofessional	511500	\$10,316,300	\$11,765,976	\$11,955,750	\$12,876,111	\$920,361	7.7%	4.8%
Service Workers	511600	\$10,156,597	\$11,074,308	\$11,141,250	\$11,934,448	\$793,198	7.1%	4.5%
Custodian Substitute	511609	\$66,792	\$84,703	\$100,000	\$75,000	\$(25,000)	(25.0)%	0.0%
Skilled Crafts	511700	—	—	—	\$36,000	\$36,000	—%	0.0%
Degreed Professionals	511800	\$1,797,436	\$2,138,603	\$2,166,600	\$2,211,900	\$45,300	2.1%	0.8%
Other Salaries	511900	\$991,726	\$1,019,148	\$1,052,000	\$1,074,000	\$22,000	2.1%	0.4%
Salaries Of Temporary Employee	512000	\$35,387	\$121,519	\$125,500	\$125,500	—	—%	0.0%
Substitute	512300	\$1,653,179	\$2,166,460	\$2,230,700	\$2,155,700	\$(75,000)	(3.4)%	0.8%
Sabbatical Leave	514000	\$867,540	\$908,162	\$944,000	\$674,437	\$(269,563)	(28.6)%	0.3%
Stipend	515000	\$55,518	\$180,882	\$252,000	\$252,000	—	—%	0.1%
10 - Salaries Subtotal		\$137,645,092	\$152,148,821	\$154,863,499	\$161,623,045	\$6,759,546	4.4%	60.4%
20 - Benefits								
Group Insurance	521000	\$21,720,771	\$22,561,722	\$23,178,600	\$25,906,100	\$2,727,500	11.8%	9.7%
Medicare	522500	\$1,796,210	\$2,007,305	\$2,067,244	\$2,177,759	\$110,515	5.3%	0.8%
La Teachers Retirement	523100	\$30,268,988	\$33,236,966	\$33,223,875	\$34,220,380	\$996,505	3.0%	12.8%
La School Emp. Rtm System	523300	\$3,119,297	\$3,310,997	\$3,280,875	\$3,417,092	\$136,217	4.2%	1.3%
Deferred Comp	523900	\$34,376	\$29,058	\$58,370	\$58,047	\$(323)	(0.6)%	0.0%
Unemployment Compensation	525000	\$26,810	\$17,308	\$20,000	\$20,000	—	—%	0.0%
Workers' Compensation	526000	\$1,134,482	\$1,600,049	\$1,575,550	\$1,249,550	\$(326,000)	(20.7)%	0.5%
Health Benefits	527000	\$11,400,302	\$12,325,882	\$12,371,295	\$12,577,110	\$205,815	1.7%	4.7%

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change	% of Total
Sick Leave Severance Pay	528100	\$238,380	\$249,266	\$325,000	\$290,000	\$(35,000)	(10.8)%	0.1%
Annual Leave Severance Pay	528200	\$180,706	\$160,757	\$365,000	\$340,000	\$(25,000)	(6.8)%	0.1%
20 - Benefits Subtotal		\$69,920,322	\$75,499,310	\$76,465,809	\$80,256,040	\$3,790,231	5.0%	30.0%
30 - Purch Prof/Tech Svc								
Purchased Prof/Tech Svcs	530000	\$1,235,548	\$1,811,451	\$1,874,500	\$1,729,500	\$(145,000)	(7.7)%	0.6%
Assessor Fees	531100	\$1,379	\$831	\$2,000	\$2,000	—	—%	0.0%
Pension Fund	531300	\$261,567	\$263,819	\$263,820	\$276,505	\$12,685	4.8%	0.1%
Sales Tax Collection Fees	531400	\$63,474	\$83,673	\$81,000	\$81,000	—	—%	0.0%
Election Fees	531600	—	\$93,267	\$10,000	\$10,000	—	—%	0.0%
Legal Services	533200	\$254,271	\$221,978	\$250,000	\$250,000	—	—%	0.1%
Audit/Accounting Svcs	533300	\$78,750	\$101,452	\$130,000	\$130,000	—	—%	0.0%
Other Professional Services	533900	\$31,069	\$41,084	\$42,000	\$40,000	\$(2,000)	(4.8)%	0.0%
Purchased Tech Svc	534000	\$455,712	\$523,743	\$735,000	\$735,000	—	—%	0.3%
30 - Purch Prof/Tech Svc Subtotal		\$2,381,770	\$3,141,298	\$3,388,320	\$3,254,005	\$(134,315)	(4.0)%	1.2%
40 - Purch Property Svc								
Water/Sewage	541100	\$5,800	\$5,533	\$5,500	\$5,500	—	—%	0.0%
Disposal Services	542100	\$28,584	\$32,985	\$35,000	\$35,000	—	—%	0.0%
Custodial Services	542300	—	\$112,578	\$115,000	\$130,000	\$15,000	13.0%	0.0%
Repair & Maint	543000	\$1,134,314	\$1,416,553	\$1,590,000	\$1,490,000	\$(100,000)	(6.3)%	0.6%
Rental Of Land & Buildings	544100	\$52,856	\$48,451	\$53,000	\$53,000	—	—%	0.0%
Rental Of Equip & Vehicles	544200	\$748,617	\$875,334	\$943,000	\$943,000	—	—%	0.4%
40 - Purch Property Svc Subtotal		\$1,970,171	\$2,491,434	\$2,741,500	\$2,656,500	\$(85,000)	(3.1)%	1.0%
50 - Other Purchased Svc								
Other Purchased Services	550000	\$323,818	\$292,071	\$300,000	\$455,000	\$155,000	51.7%	0.2%
Pymts In Lieu Of Transportatio	551300	—	—	\$1,000	\$1,000	—	—%	0.0%
Liability Ins - Premium	552101	\$261,643	\$319,980	\$320,000	\$380,000	\$60,000	18.8%	0.1%
Liability Ins - Claims	552102	\$225,796	\$29,521	\$50,000	\$30,000	\$(20,000)	(40.0)%	0.0%
Liab Ins - Risk Mgmt	552103	\$13,959	\$13,959	\$14,000	\$15,000	\$1,000	7.1%	0.0%
Property Ins - Premiums	552201	\$2,087,619	\$2,742,512	\$2,770,000	\$3,940,000	\$1,170,000	42.2%	1.5%
Property Ins - Claims	552202	—	—	\$10,000	\$10,000	—	—%	0.0%
Property Ins - Risk Mgmt	552203	\$11,963	\$11,963	\$12,000	\$12,000	—	—%	0.0%

10 | **General Fund**
Expenditures Object Codes

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change	% of Total
Fleet Ins - Reg Bus Premium	552305	\$258,903	\$297,614	\$300,000	\$30,000	\$(270,000)	(90.0)%	0.0%
Fleet Ins - Reg Bus Claims	552306	\$430,449	\$605,164	\$650,000	\$600,000	\$(50,000)	(7.7)%	0.2%
Fleet Ins - Sp Ed Bus Prem	552309	\$32,671	\$33,749	\$35,000	\$35,000	—	—%	0.0%
Errors & Omissions Ins Premium	552401	\$32,340	\$40,999	\$41,000	\$50,000	\$9,000	22.0%	0.0%
Errors & Omissions Ins Claims	552402	\$13,000	\$15,000	\$20,000	\$20,000	—	—%	0.0%
Faithful Performance - Premium	552501	\$11,987	\$12,459	\$12,500	\$13,000	\$500	4.0%	0.0%
Communications	553000	\$628,151	\$727,610	\$775,000	\$775,000	—	—%	0.3%
Advertising	554000	\$9,724	\$14,135	\$25,000	\$25,000	—	—%	0.0%
Printing - Co Misc Printing	555001	—	\$172	\$5,000	\$5,000	—	—%	0.0%
Paid To Private Sources	556300	\$94,727	\$157,340	\$175,000	\$175,000	—	—%	0.1%
PD TO ESA OTHER THAN LEA (InS)	556400	\$245,945	\$311,200	\$450,000	\$450,000	—	—%	0.2%
Travel	558200	\$224,011	\$271,286	\$288,550	\$288,550	—	—%	0.1%
Travel - Voc Ed Business	558223	—	\$203	—	—	—	—%	—%
Travel - Voc Ed Agriculture	558224	\$4,990	\$8,810	—	—	—	—%	—%
Operational Allowance	558300	\$21,497	\$30,276	\$38,000	\$38,000	—	—%	0.0%
50 - Other Purchased Svc Subtotal		\$4,933,192	\$5,936,025	\$6,292,050	\$7,347,550	\$1,055,500	16.8%	2.7%
60 - Materials & Supplies								
M & S	561000	\$1,832,676	\$2,090,714	\$2,422,503	\$2,654,996	\$232,493	9.6%	1.0%
M & S - Gen'l Parishwide Loc	561001	\$19,292	\$83,777	\$75,000	\$75,000	—	—%	0.0%
M & S - Media Center	561004	\$9,175	—	—	—	—	—%	—%
Technology-Related Supplies	561500	\$1,063,542	\$1,125,793	\$1,527,500	\$1,927,500	\$400,000	26.2%	0.7%
Natural Gas	562100	\$1,608	\$1,251	\$2,500	\$2,500	—	—%	0.0%
Electricity	562200	\$98,936	\$142,332	\$160,000	\$160,000	—	—%	0.1%
Fuel	562600	\$1,447,545	\$1,512,674	\$1,760,000	\$1,760,000	—	—%	0.7%
Books & Periodicals	564000	\$183,301	\$185,338	\$190,000	\$190,000	—	—%	0.1%
Textbooks	564201	\$477,994	\$238,784	\$500,000	\$300,000	\$(200,000)	(40.0)%	0.1%
Textbooks Consumables	564202	\$38,479	\$24,421	\$40,000	\$40,000	—	—%	0.0%
60 - Materials & Supplies Subtotal		\$5,172,548	\$5,405,084	\$6,677,503	\$7,109,996	\$432,493	6.5%	2.7%

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change	% of Total
70 - Property								
Buildings	572000	\$96,644	\$601,835	\$500,000	\$500,000	—	—%	0.2%
Equipment	573000	\$304,775	\$165,738	\$317,500	\$315,500	\$(2,000)	(0.6)%	0.1%
Technology-Related Hardware	573400	\$53,085	—	\$27,000	\$26,000	\$(1,000)	(3.7)%	0.0%
70 - Property Subtotal		\$454,504	\$767,573	\$844,500	\$841,500	\$(3,000)	(0.4)%	0.3%
80 - Other Objects								
Dues & Fees	581000	\$231,929	\$228,272	\$250,000	\$250,000	—	—%	0.1%
Judgements Against The Lea	582000	—	—	\$10,000	\$10,000	—	—%	0.0%
Redemption Of Principal	583100	\$497,520	\$367,710	\$367,710	—	\$(367,710)	(100.0)%	—%
Interest (Long-Term)	583200	\$29,665	\$11,877	\$11,877	—	\$(11,877)	(100.0)%	—%
Misc Expense	589000	\$561,997	\$410,940	\$282,250	\$257,000	\$(25,250)	(8.9)%	0.1%
Misc - Bus Reg	589001	\$5,276	\$(7,427)	\$80,000	\$60,000	\$(20,000)	(25.0)%	0.0%
Misc - Bus Reg Phys,Lic	589002	\$21,905	\$24,999	—	—	—	—%	—%
Misc - Bus Reg Instr Training	589003	\$(4,520)	\$(3,425)	—	—	—	—%	—%
Misc - Rd Turnaround	589004	\$12,148	\$19,545	—	—	—	—%	—%
Misc - Bus Drug Testing	589005	\$24,102	\$27,055	—	—	—	—%	—%
Misc - Bus (Sp Ed)	589008	\$234	\$139	\$500	\$500	—	—%	0.0%
Misc - Oper & Maint	589015	\$11,927	\$13,093	\$20,000	\$20,000	—	—%	0.0%
Misc - D/P Digital Lines	589032	\$4,448	\$3,632	\$5,000	\$5,000	—	—%	0.0%
Misc - D/P Internet Phone	589033	—	\$1,989	\$2,000	\$2,000	—	—%	0.0%
Misc - S/T Postage	589070	\$10,000	\$1,925	\$10,000	\$10,000	—	—%	0.0%
Misc - S/T Legal	589071	\$214,610	\$141,001	\$185,000	\$185,000	—	—%	0.1%
Misc - S/T Office	589072	\$11,797	\$23,893	\$25,000	\$25,000	—	—%	0.0%
Misc - S/T Computer	589073	\$23,727	\$31,187	\$33,000	\$33,000	—	—%	0.0%
Misc - S/T Coll Pymt (Tif)	589075	\$519,022	—	—	—	—	—%	—%
80 - Other Objects Subtotal		\$2,175,787	\$1,296,405	\$1,282,337	\$857,500	\$(424,837)	(33.1)%	0.3%
90 - Other Uses Of Funds								
Transfers Out - 2Nd S/T	593202	—	\$67,382	—	—	—	—%	—%
Transfers Out - 7 Mill	593203	—	\$336,692	—	—	—	—%	—%
Transfers Out - Construction	593205	\$250,800	\$4,514,837	\$2,070,304	\$1,200,000	\$(870,304)	(42.0)%	0.4%

12 | **General Fund**
Expenditures Object Codes

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change	% of Total
Transfers Out - Other State Gt	593214	\$71,080	—	—	—	—	—%	—%
Transfer Out - To Schools	593215	\$878,642	\$890,715	\$890,715	\$956,630	\$65,915	7.4%	0.4%
Local Revenue Transfers Out	594000	\$1,364,885	\$1,451,461	\$1,451,461	\$1,522,228	\$70,767	4.9%	0.6%
90 - Other Uses Of Funds Subtotal		\$2,565,407	\$7,261,088	\$4,412,480	\$3,678,858	\$(733,622)	(16.6)%	1.4%
Total		\$227,218,792	\$253,947,037	\$256,967,998	\$267,624,993	\$10,656,995	4.1%	

Local Revenues

Description

- 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.

Revenue	Account Code	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
(1)Constitutional Tax	411110	\$2,026,758	\$2,137,781	\$2,131,000	\$2,131,000	—	—%
(2)Renewable Taxes	411120	\$4,423,138	\$4,665,432	\$4,645,000	\$4,645,000	—	—%
4 Up To 1% Collections By Sher	411140	\$672,787	\$732,315	\$650,000	\$650,000	—	—%
Penalties/Interest Prop Tax	411160	\$25,708	\$27,591	\$25,700	\$25,700	—	—%
Sales Tax Gross (1 Cent)	411301	\$29,356,077	\$29,785,905	\$29,750,000	\$29,750,000	—	—%
1/2 Cent Sales Tax (80/20)	411302	\$10,942,049	\$10,920,586	\$11,020,000	\$11,020,000	—	—%
Sales Tax Collected Due To Tif	411370	\$519,022	—	—	—	—	—%
Tuition Excluding Summer Sch	413110	\$209,200	\$201,525	\$200,000	\$200,000	—	—%
Tuition From Other Lea's	413200	\$8,325	\$6,600	\$8,500	\$8,500	—	—%
Interest On Invstmnt-Checking	415100	\$142,861	\$1,014,549	\$975,000	\$1,300,000	\$325,000	\$33.3%
Interest On Invstmnt-Cd's	415101	\$503,935	\$2,241,436	\$2,000,000	\$3,000,000	\$1,000,000	\$50.0%
Earn From 16Th Sect Prop	415410	\$3,482	\$2,484	\$3,000	\$3,000	—	—%
Contributions & Donations	419200	\$350	\$1,000	\$350	\$2,379	\$2,029	\$579.7%
Books & Supplies Sold	419400	\$18,565	\$14,251	\$15,000	\$15,000	—	—%
Services Provided Other Govts	419600	—	\$105,945	\$96,845	\$96,845	—	—%
Svcs Prov Oth Govt - S/T Comm	419601	\$673,020	\$654,940	\$650,000	\$650,000	—	—%
Medicaid Reimbursement	419910	\$3,294,693	\$1,137,959	\$2,000,000	\$3,000,000	\$1,000,000	\$50.0%
E-Rate Revenues	419930	\$395,701	\$401,926	\$401,926	\$357,912	\$(44,014)	\$(11.0)%
Misc Revenue (Local)	419990	\$720,855	\$772,843	\$1,300,000	\$1,300,000	—	—%
Misc - Warehouse	419993	\$24,255	—	—	—	—	—%

Revenue	Account Code	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Misc - Revenue Schools	419994	\$510,800	\$824,049	—	—	—	—%
Misc - Revenue Finger Prting	419995	\$17,710	\$22,918	—	—	—	—%
Misc - Revenue Comdata	419996	\$47,345	\$38,246	—	—	—	—%
Misc - Revenue S/T Reimbursmt	419997	\$31,399	\$64,062	—	—	—	—%
Total		\$54,568,034	\$55,774,344	\$55,872,321	\$58,155,336	\$2,283,015	\$4.1%

State Revenues

Description

- 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 that cannot be collected. State Revenue Sharing funds give a portion of this loss back to the Board.

Revenue	Account Code	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
State Public School Fund	431100	\$180,816,587	\$192,727,996	\$190,643,202	\$192,143,202	\$1,500,000	\$0.8%
16Th Section Land Fund Interes	431200	—	\$1,325	—	—	—	—%
Special Education	432100	—	\$289,386	—	—	—	—%
Pip	432300	\$5,329	\$5,329	\$4,000	\$4,000	—	—%
Non-Public Textbook (State)	432550	—	\$5,193	\$5,200	\$5,200	—	—%
Other Restricted Revenue	432900	\$100,000	\$2,995,128	\$8,000,000	\$8,529,555	\$529,555	\$6.6%
Rev Sharing Const Tax	438100	\$169,782	\$174,510	\$174,510	\$176,574	\$2,064	\$1.2%
Revenue Sharing - Other Taxes	438150	\$602,229	\$619,002	\$619,002	\$626,325	\$7,323	\$1.2%
Employer's Contr To Tch Ret	439100	\$1,343	\$1,327	\$2,200	\$2,200	—	—%
Total		\$181,695,270	\$196,819,196	\$199,448,114	\$201,487,056	\$2,038,942	\$1.0%

Federal Revenues

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 buildings purchased by the General Fund. The majority of facility acquisition and construction services are recorded in the Construction Fund.

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

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.
- Proceeds – Disposal of Real/Personal Property
- Insurance Proceeds from Losses

Revenue	Account Code	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Transfer Of Indirect Cost	452100	\$2,724,638	\$3,127,042	\$1,750,000	\$1,750,000	—	—%
Operating Transfers In	452200	—	\$50,830	—	—	—	—%
Transfers In - 2Nd S/T	452202	\$911,216	\$986,918	\$850,000	\$850,000	—	—%
Proceeds-Disposal Of Property	453000	\$22,275	\$47,893	\$25,000	\$25,000	—	—%
Insurance Proceeds From Losses	453200	\$46,131	\$339,967	—	\$102,798	\$102,798	\$100.0%
Total		\$3,704,261	\$4,552,651	\$2,625,000	\$2,727,798	\$102,798	\$3.9%

Total Revenue

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues		\$239,967,564	\$257,146,190	\$257,945,435	\$262,370,190	\$4,424,755	1.7%

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.

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.

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Teachers	511200	\$64,513,163	\$70,239,167	\$70,947,500	\$74,219,366	\$3,271,866	4.6%
Tchrs - Foreign & 2Nd Lang	511201	\$1,393,851	\$1,469,885	\$1,515,000	\$1,485,000	\$(30,000)	(2.0)%
Paraprofessional	511500	\$838,784	\$954,507	\$981,500	\$975,494	\$(6,006)	(0.6)%
Salaries Of Temporary Employee	512000	\$4,873	\$30,591	\$27,500	\$27,500	—	—%
Substitute	512300	\$1,237,131	\$1,675,522	\$1,680,000	\$1,680,000	—	—%
Sabbatical Leave	514000	\$480,612	\$419,355	\$410,000	\$419,100	\$9,100	2.2%
Salaries Subtotal		\$68,468,414	\$74,789,026	\$75,561,500	\$78,806,460	\$3,244,960	4.3%
Benefits							
Group Insurance	521000	\$9,911,510	\$10,409,671	\$10,643,500	\$12,143,000	\$1,499,500	14.1%
Medicare	522500	\$902,352	\$991,224	\$1,024,859	\$1,064,922	\$40,063	3.9%
La Teachers Retirement	523100	\$16,531,420	\$17,895,303	\$17,953,800	\$18,225,623	\$271,823	1.5%
La School Emp. Rtm System	523300	\$671	\$110	\$2,500	\$11,104	\$8,604	344.2%
Deferred Comp	523900	\$16,717	\$13,447	\$26,000	\$26,026	\$26	0.1%
Unemployment Compensation	525000	\$26,810	\$17,308	\$20,000	\$20,000	—	—%
Workers' Compensation	526000	\$252,133	\$481,383	\$500,000	\$500,000	—	—%
Health Benefits	527000	\$6,006,366	\$7,091,279	\$6,508,095	\$6,515,000	\$6,905	0.1%
Sick Leave Severance Pay	528100	\$103,618	\$84,304	\$110,000	\$100,000	\$(10,000)	(9.1)%
Benefits Subtotal		\$33,751,598	\$36,984,028	\$36,788,754	\$38,605,675	\$1,816,921	4.9%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$20,696	\$20,843	\$37,000	\$37,000	—	—%
Purch Prof/Tech Svc Subtotal		\$20,696	\$20,843	\$37,000	\$37,000	—	—%
Purch Property Svc							
Repair & Maint	543000	\$15,059	\$35,226	\$75,000	\$75,000	—	—%
Purch Property Svc Subtotal		\$15,059	\$35,226	\$75,000	\$75,000	—	—%
Other Purchased Svc							
Other Purchased Services	550000	\$221,138	\$195,921	\$200,000	\$350,000	\$150,000	75.0%
PD TO ESA OTHER THAN LEA (InS)	556400	\$169,646	\$311,200	\$400,000	\$400,000	—	—%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Travel	558200	\$12,454	\$8,237	\$13,300	\$13,300	—	—%
Other Purchased Svc Subtotal		\$403,239	\$515,358	\$613,300	\$763,300	\$150,000	24.5%
Materials & Supplies							
M & S	561000	\$526,124	\$586,116	\$277,700	\$277,500	\$(200)	(0.1)%
M & S - Gen'l Parishwide Loc	561001	\$19,292	\$83,777	\$75,000	\$75,000	—	—%
M & S - Media Center	561004	\$9,175	—	—	—	—	—%
Technology-Related Supplies	561500	\$802,587	\$582,114	\$800,000	\$1,200,000	\$400,000	50.0%
Textbooks	564201	\$477,994	\$238,784	\$500,000	\$300,000	\$(200,000)	(40.0)%
Textbooks Consumables	564202	\$38,479	\$24,421	\$40,000	\$40,000	—	—%
Materials & Supplies Subtotal		\$1,873,651	\$1,515,212	\$1,692,700	\$1,892,500	\$199,800	11.8%
Property							
Equipment	573000	\$171,348	\$41,992	\$70,000	\$70,000	—	—%
Technology-Related Hardware	573400	—	—	\$25,000	\$25,000	—	—%
Property Subtotal		\$171,348	\$41,992	\$95,000	\$95,000	—	—%
Other Objects							
Misc Expense	589000	\$67,670	\$175,552	\$125,000	\$125,000	—	—%
Other Objects Subtotal		\$67,670	\$175,552	\$125,000	\$125,000	—	—%
Total		\$104,771,675	\$114,077,236	\$114,988,254	\$120,399,935	\$5,411,681	4.7%

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.

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.

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Teachers	511200	\$15,825,577	\$17,725,805	\$18,219,240	\$18,872,439	\$653,199	3.6%
Paraprofessional	511500	\$8,151,149	\$9,374,114	\$9,493,750	\$10,336,259	\$842,509	8.9%
Salaries Of Temporary Employee	512000	\$8,916	\$8,453	\$10,000	\$10,000	—	—%
Substitute	512300	\$229,538	\$235,976	\$275,000	\$200,000	\$(75,000)	(27.3)%
Sabbatical Leave	514000	\$67,156	\$236,202	\$275,000	\$90,600	\$(184,400)	(67.1)%
Salaries Subtotal		\$24,282,336	\$27,580,549	\$28,272,990	\$29,509,298	\$1,236,308	4.4%
Benefits							
Group Insurance	521000	\$4,388,463	\$4,487,487	\$4,600,000	\$5,000,000	\$400,000	8.7%
Medicare	522500	\$312,545	\$361,796	\$375,095	\$391,383	\$16,288	4.3%
La Teachers Retirement	523100	\$5,840,231	\$6,543,889	\$6,551,500	\$6,835,000	\$283,500	4.3%
La School Emp. Rtm System	523300	\$46,535	\$48,989	\$50,550	\$52,206	\$1,656	3.3%
Deferred Comp	523900	\$6,892	\$5,150	\$12,000	\$12,013	\$13	0.1%
Workers' Compensation	526000	\$126,890	\$268,260	\$225,000	\$225,000	—	—%
Health Benefits	527000	\$2,761,569	\$2,683,067	\$3,025,200	\$3,088,000	\$62,800	2.1%
Sick Leave Severance Pay	528100	\$74,670	\$64,549	\$75,000	\$50,000	\$(25,000)	(33.3)%
Annual Leave Severance Pay	528200	—	\$22,982	\$30,000	\$10,000	\$(20,000)	(66.7)%
Benefits Subtotal		\$13,557,795	\$14,486,170	\$14,944,345	\$15,663,602	\$719,257	4.8%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$415,627	\$459,236	\$475,000	\$475,000	—	—%
Purch Prof/Tech Svc Subtotal		\$415,627	\$459,236	\$475,000	\$475,000	—	—%
Purch Property Svc							
Repair & Maint	543000	—	\$1,945	—	—	—	—%
Purch Property Svc Subtotal		—	\$1,945	—	—	—	—%
Other Purchased Svc							
Communications	553000	—	\$1,790	—	—	—	—%
Travel	558200	\$54,500	\$59,523	\$66,000	\$66,000	—	—%
Other Purchased Svc Subtotal		\$54,500	\$61,313	\$66,000	\$66,000	—	—%
Materials & Supplies							
M & S	561000	\$2,090	\$4,876	\$11,000	\$11,000	—	—%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Technology-Related Supplies	561500	\$9,971	\$8,688	\$15,000	\$15,000	—	—%
Materials & Supplies Subtotal		\$12,061	\$13,564	\$26,000	\$26,000	—	—%
Other Objects							
Misc Expense	589000	—	\$54,263	—	—	—	—%
Other Objects Subtotal		—	\$54,263	—	—	—	—%
Total		\$38,322,319	\$42,657,041	\$43,784,335	\$45,739,900	\$1,955,565	4.5%

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.

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.

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Teachers	511200	\$1,383,293	\$1,508,793	\$1,529,000	\$1,628,000	\$99,000	6.5%
Supplement - Ag	511212	\$19,379	\$20,250	\$20,000	\$20,000	—	—%
Salaries Of Temporary Employee	512000	\$3,000	—	—	—	—	—%
Substitute	512300	\$2,404	\$3,675	\$4,000	\$4,000	—	—%
Sabbatical Leave	514000	—	—	—	\$21,437	\$21,437	—%
Salaries Subtotal		\$1,408,076	\$1,532,719	\$1,553,000	\$1,673,437	\$120,437	7.8%
Benefits							
Group Insurance	521000	\$192,462	\$195,061	\$220,000	\$240,000	\$20,000	9.1%
Medicare	522500	\$18,596	\$20,844	\$22,500	\$23,389	\$889	4.0%
La Teachers Retirement	523100	\$346,999	\$379,671	\$382,000	\$427,791	\$45,791	12.0%
Deferred Comp	523900	\$382	\$34	\$1,500	\$1,500	—	—%
Workers' Compensation	526000	—	\$49,417	\$50,000	\$5,000	\$(45,000)	(90.0)%
Health Benefits	527000	\$343,352	\$332,410	\$375,000	\$375,000	—	—%
Annual Leave Severance Pay	528200	—	\$30,855	\$50,000	\$20,000	\$(30,000)	(60.0)%
Benefits Subtotal		\$901,792	\$1,008,291	\$1,101,000	\$1,092,680	\$(8,320)	(0.8)%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$206	\$64,432	\$65,000	\$65,000	—	—%
Purch Prof/Tech Svc Subtotal		\$206	\$64,432	\$65,000	\$65,000	—	—%
Purch Property Svc							
Repair & Maint	543000	\$10,000	\$39,525	\$50,000	\$50,000	—	—%
Purch Property Svc Subtotal		\$10,000	\$39,525	\$50,000	\$50,000	—	—%
Other Purchased Svc							
Other Purchased Services	550000	\$102,680	\$96,150	\$100,000	\$100,000	—	—%
Paid To Private Sources	556300	\$94,727	\$157,340	\$175,000	\$175,000	—	—%
PD TO ESA OTHER THAN LEA (InS)	556400	\$76,299	—	\$50,000	\$50,000	—	—%
Travel	558200	\$2,109	\$2,690	\$30,000	\$30,000	—	—%
Travel - Voc Ed Business	558223	—	\$203	—	—	—	—%
Travel - Voc Ed Agriculture	558224	\$4,990	\$8,810	—	—	—	—%
Other Purchased Svc Subtotal		\$280,804	\$265,193	\$355,000	\$355,000	—	—%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Materials & Supplies							
M & S	561000	\$328,434	\$290,301	\$555,000	\$555,000	—	—%
Technology-Related Supplies	561500	\$144,671	\$234,349	\$325,000	\$325,000	—	—%
Materials & Supplies Subtotal		\$473,105	\$524,650	\$880,000	\$880,000	—	—%
Property							
Equipment	573000	\$9,995	—	\$100,000	\$100,000	—	—%
Property Subtotal		\$9,995	—	\$100,000	\$100,000	—	—%
Other Objects							
Misc Expense	589000	—	—	\$3,000	\$3,000	—	—%
Other Objects Subtotal		—	—	\$3,000	\$3,000	—	—%
Total		\$3,083,977	\$3,434,810	\$4,107,000	\$4,219,117	\$112,117	2.7%

Other Instructional Programs

Description

- Activities that provide students in grades K-12 with learning experiences in school sponsored curricular activities, athletics, and driver education programs. These programs normally supplement the regular instructional pro-

gram and include such activities as co-curricular instruction, athletics, driver education, and remediation programs.

Goals

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

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Teachers	511200	\$911,870	\$1,147,932	\$1,332,000	\$1,458,022	\$126,022	9.5%
Tchr - Coaching Supplement	511210	\$737,090	\$1,027,074	\$1,030,000	\$1,090,000	\$60,000	5.8%
Tchr - Band Supplement	511211	\$60,510	\$72,911	\$75,000	\$75,000	—	—%
Extra Curricular Supplement	511213	\$49,599	\$51,897	\$55,000	\$55,000	—	—%
Paraprofessional	511500	\$391,853	\$396,044	\$409,500	\$413,494	\$3,994	1.0%
Salaries Of Temporary Employee	512000	\$18,598	\$82,475	\$88,000	\$88,000	—	—%
Substitute	512300	\$1,244	\$668	\$12,500	\$12,500	—	—%
Sabbatical Leave	514000	—	\$18,758	\$20,000	\$20,000	—	—%
Salaries Subtotal		\$2,170,764	\$2,797,760	\$3,022,000	\$3,212,016	\$190,016	6.3%
Benefits							
Group Insurance	521000	\$234,718	\$270,012	\$280,000	\$310,000	\$30,000	10.7%
Medicare	522500	\$28,295	\$37,237	\$37,400	\$42,350	\$4,950	13.2%
La Teachers Retirement	523100	\$520,790	\$646,442	\$640,000	\$699,122	\$59,122	9.2%
La School Emp. Rtm System	523300	\$8,065	\$26,505	\$10,125	\$10,125	—	—%
Deferred Comp	523900	\$373	\$810	\$1,310	\$1,310	—	—%
Workers' Compensation	526000	\$190	\$1,977	\$2,050	\$2,050	—	—%
Benefits Subtotal		\$792,432	\$982,982	\$970,885	\$1,064,957	\$94,072	9.7%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$22,316	—	—	—	—	—%
Purch Prof/Tech Svc Subtotal		\$22,316	—	—	—	—	—%
Purch Property Svc							
Repair & Maint	543000	\$5,755	\$11,704	\$10,000	\$10,000	—	—%
Rental Of Equip & Vehicles	544200	\$14,400	\$27,000	\$30,000	\$30,000	—	—%
Purch Property Svc Subtotal		\$20,155	\$38,704	\$40,000	\$40,000	—	—%
Other Purchased Svc							
Travel	558200	\$2,714	\$3,967	\$4,000	\$4,000	—	—%
Other Purchased Svc Subtotal		\$2,714	\$3,967	\$4,000	\$4,000	—	—%
Materials & Supplies							
M & S	561000	\$33,697	\$28,074	\$48,000	\$48,000	—	—%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Fuel	562600	\$6,381	\$7,106	\$10,000	\$10,000	—	—%
Materials & Supplies Subtotal		\$40,078	\$35,181	\$58,000	\$58,000	—	—%
Other Objects							
Misc Expense	589000	—	—	\$1,000	\$1,000	—	—%
Other Objects Subtotal		—	—	\$1,000	\$1,000	—	—%
Total		\$3,048,458	\$3,858,594	\$4,095,885	\$4,379,974	\$284,089	6.9%

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.

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.

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Teachers	511200	\$362,289	\$34,402	\$280,000	\$217,000	\$(63,000)	(22.5)%
Paraprofessional	511500	\$82,487	\$97,662	\$110,000	\$170,000	\$60,000	54.5%
Substitute	512300	\$355	\$66	\$3,000	\$3,000	—	—%
Salaries Subtotal		\$445,130	\$132,129	\$393,000	\$390,000	\$(3,000)	(0.8)%
Benefits							
Group Insurance	521000	\$51,850	\$33,843	\$70,000	\$60,000	\$(10,000)	(14.3)%
Medicare	522500	\$3,416	\$1,649	\$6,000	\$8,059	\$2,059	34.3%
La Teachers Retirement	523100	\$63,217	\$25,394	\$80,000	\$113,499	\$33,499	41.9%
La School Emp. Rtm System	523300	\$4,541	\$5,073	\$5,500	\$5,776	\$276	5.0%
Deferred Comp	523900	\$3	\$(6)	\$500	\$500	—	—%
Workers' Compensation	526000	\$67,755	\$49,427	\$50,000	\$50,000	—	—%
Sick Leave Severance Pay	528100	—	—	\$5,000	\$5,000	—	—%
Benefits Subtotal		\$190,781	\$115,380	\$217,000	\$242,834	\$25,834	11.9%
Materials & Supplies							
M & S	561000	\$610	\$0	—	—	—	—%
Materials & Supplies Subtotal		\$610	\$0	—	—	—	—%
Total		\$636,521	\$247,510	\$610,000	\$632,834	\$22,834	3.7%

Adult/Continuing 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.

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.

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Teachers	511200	—	—	\$10,000	\$2,000	\$(8,000)	(80.0)%
Paraprofessional	511500	—	—	\$10,000	\$2,000	\$(8,000)	(80.0)%
Salaries Subtotal		—	—	\$20,000	\$4,000	\$(16,000)	(80.0)%
Benefits							
Group Insurance	521000	—	—	\$1,000	—	\$(1,000)	(100.0)%
Medicare	522500	—	—	\$800	\$58	\$(742)	(92.8)%
La Teachers Retirement	523100	—	—	\$2,000	\$964	\$(1,036)	(51.8)%
Deferred Comp	523900	—	—	\$500	—	\$(500)	(100.0)%
Benefits Subtotal		—	—	\$4,300	\$1,022	\$(3,278)	(76.2)%
Other Purchased Svc							
Travel	558200	—	\$50	—	—	—	—%
Other Purchased Svc Subtotal		—	\$50	—	—	—	—%
Materials & Supplies							
M & S	561000	—	—	\$100	—	\$(100)	(100.0)%
Materials & Supplies Subtotal		—	—	\$100	—	\$(100)	(100.0)%
Total		—	\$50	\$24,400	\$5,022	\$(19,378)	(79.4)%

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.

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.

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$370,743	\$399,042	\$400,000	\$410,000	\$10,000	2.5%
Therapists/Spec/Counselors	511300	\$8,681,417	\$9,920,296	\$10,131,810	\$10,879,378	\$747,568	7.4%
Clerical/Secretarial	511400	\$155,564	\$172,180	\$180,625	\$193,625	\$13,000	7.2%
Paraprofessional	511500	\$59,228	\$43,567	\$45,000	\$23,000	\$(22,000)	(48.9)%
Degreed Professionals	511800	\$1,209,638	\$1,469,976	\$1,477,000	\$1,560,300	\$83,300	5.6%
Other Salaries	511900	\$133,891	\$145,565	\$146,000	\$152,000	\$6,000	4.1%
Sabbatical Leave	514000	\$18,520	\$21,141	\$22,000	\$22,000	—	—%
Salaries Subtotal		\$10,629,001	\$12,171,767	\$12,402,435	\$13,240,303	\$837,868	6.8%
Benefits							
Group Insurance	521000	\$1,529,705	\$1,675,910	\$1,723,000	\$1,850,000	\$127,000	7.4%
Medicare	522500	\$139,718	\$160,918	\$167,500	\$174,274	\$6,774	4.0%
La Teachers Retirement	523100	\$2,567,209	\$2,969,377	\$2,850,000	\$3,011,702	\$161,702	5.7%
La School Emp. Rtm System	523300	\$5,716	—	\$10,000	\$10,000	—	—%
Deferred Comp	523900	\$1,288	\$1,431	\$4,000	\$4,052	\$52	1.3%
Workers' Compensation	526000	\$66,126	\$183,515	\$182,000	\$50,000	\$(132,000)	(72.5)%
Health Benefits	527000	\$572,254	\$554,016	\$610,000	\$672,000	\$62,000	10.2%
Sick Leave Severance Pay	528100	—	\$8,319	\$10,000	\$10,000	—	—%
Benefits Subtotal		\$4,882,016	\$5,553,486	\$5,556,500	\$5,782,028	\$225,528	4.1%
Other Purchased Svc							
Other Purchased Services	550000	—	—	—	\$5,000	\$5,000	—%
Travel	558200	\$61,954	\$86,954	\$65,000	\$65,000	—	—%
Other Purchased Svc Subtotal		\$61,954	\$86,954	\$65,000	\$70,000	\$5,000	7.7%
Materials & Supplies							
M & S	561000	\$66,249	\$65,644	\$80,200	\$80,200	—	—%
Materials & Supplies Subtotal		\$66,249	\$65,644	\$80,200	\$80,200	—	—%
Other Objects							
Misc Expense	589000	\$17,474	\$30,398	\$20,000	\$20,000	—	—%
Other Objects Subtotal		\$17,474	\$30,398	\$20,000	\$20,000	—	—%
Total		\$15,656,694	\$17,908,249	\$18,124,135	\$19,192,531	\$1,068,396	5.9%

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.

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.

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$1,841,640	\$1,935,385	\$1,948,000	\$2,136,000	\$188,000	9.7%
Teachers	511200	\$2,691,090	\$2,972,478	\$3,034,000	\$3,030,000	\$(4,000)	(0.1)%
Clerical/Secretarial	511400	\$89,343	\$101,252	\$105,000	\$75,000	\$(30,000)	(28.6)%
Paraprofessional	511500	\$44,199	\$48,933	\$51,000	\$53,000	\$2,000	3.9%
Substitute	512300	\$2,384	\$3,642	\$5,000	\$5,000	—	—%
Sabbatical Leave	514000	\$68,567	\$79,849	\$82,000	\$40,000	\$(42,000)	(51.2)%
Stipend	515000	\$55,518	\$180,882	\$252,000	\$252,000	—	—%
Salaries Subtotal		\$4,792,741	\$5,322,420	\$5,477,000	\$5,591,000	\$114,000	2.1%
Benefits							
Group Insurance	521000	\$619,568	\$646,397	\$675,000	\$800,000	\$125,000	18.5%
Medicare	522500	\$62,872	\$69,179	\$72,100	\$74,683	\$2,583	3.6%
La Teachers Retirement	523100	\$1,159,343	\$1,214,613	\$1,220,900	\$1,260,293	\$39,393	3.2%
La School Emp. Rtm System	523300	\$944	\$705	\$1,000	\$1,000	—	—%
Deferred Comp	523900	\$27	\$702	\$750	\$750	—	—%
Workers' Compensation	526000	\$119,057	\$91,057	\$90,000	\$90,000	—	—%
Health Benefits	527000	\$286,127	\$277,008	\$312,000	\$330,000	\$18,000	5.8%
Sick Leave Severance Pay	528100	\$17,383	\$15,834	\$25,000	\$25,000	—	—%
Annual Leave Severance Pay	528200	\$59,451	\$6,626	\$65,000	\$100,000	\$35,000	53.8%
Benefits Subtotal		\$2,324,773	\$2,322,120	\$2,461,750	\$2,681,726	\$219,976	8.9%
Other Purchased Svc							
Travel	558200	\$25,979	\$26,847	\$20,000	\$20,000	—	—%
Other Purchased Svc Subtotal		\$25,979	\$26,847	\$20,000	\$20,000	—	—%
Materials & Supplies							
M & S	561000	—	—	\$20,000	\$20,000	—	—%
Technology-Related Supplies	561500	—	—	\$5,000	\$5,000	—	—%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Books & Periodicals	564000	\$183,301	\$185,338	\$190,000	\$190,000	—	—%
Materials & Supplies Subtotal		\$183,301	\$185,338	\$215,000	\$215,000	—	—%
Other Objects							
Misc Expense	589000	—	\$11,305	\$1,000	\$1,000	—	—%
Other Objects Subtotal		—	\$11,305	\$1,000	\$1,000	—	—%
Total		\$7,326,794	\$7,868,031	\$8,174,750	\$8,508,726	\$333,976	4.1%

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.

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.

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$650,988	\$784,898	\$675,384	\$685,384	\$10,000	1.5%
Clerical/Secretarial	511400	\$385,955	\$416,529	\$423,500	\$435,500	\$12,000	2.8%
Salaries Subtotal		\$1,036,943	\$1,201,427	\$1,098,884	\$1,120,884	\$22,000	2.0%
Benefits							
Group Insurance	521000	\$104,590	\$117,525	\$125,000	\$143,000	\$18,000	14.4%
Medicare	522500	\$14,449	\$16,489	\$18,450	\$18,769	\$319	1.7%
La Teachers Retirement	523100	\$224,804	\$252,247	\$235,800	\$240,620	\$4,820	2.0%
Health Benefits	527000	\$57,225	\$55,402	\$62,000	\$66,000	\$4,000	6.5%
Sick Leave Severance Pay	528100	\$4,393	\$9,545	\$15,000	\$15,000	—	—%
Annual Leave Severance Pay	528200	\$30,423	\$8,926	\$50,000	\$50,000	—	—%
Benefits Subtotal		\$435,885	\$460,133	\$506,250	\$533,389	\$27,139	5.4%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$36,300	\$4,400	\$5,000	\$60,000	\$55,000	1,100.0%
Assessor Fees	531100	\$1,379	\$831	\$2,000	\$2,000	—	—%
Pension Fund	531300	\$261,567	\$263,819	\$263,820	\$276,505	\$12,685	4.8%
Sales Tax Collection Fees	531400	\$63,474	\$83,673	\$81,000	\$81,000	—	—%
Election Fees	531600	—	\$93,267	\$10,000	\$10,000	—	—%
Legal Services	533200	\$254,271	\$221,978	\$250,000	\$250,000	—	—%
Audit/Accounting Svcs	533300	\$78,750	\$101,452	\$130,000	\$130,000	—	—%
Purch Prof/Tech Svc Subtotal		\$695,741	\$769,420	\$741,820	\$809,505	\$67,685	9.1%
Purch Property Svc							
Rental Of Equip & Vehicles	544200	\$2,289	\$5,287	\$6,000	\$6,000	—	—%
Purch Property Svc Subtotal		\$2,289	\$5,287	\$6,000	\$6,000	—	—%
Other Purchased Svc							
Liability Ins - Premium	552101	\$261,643	\$319,980	\$320,000	\$380,000	\$60,000	18.8%
Liability Ins - Claims	552102	\$225,796	\$29,521	\$50,000	\$30,000	\$(20,000)	(40.0)%
Liab Ins - Risk Mgmt	552103	\$13,959	\$13,959	\$14,000	\$15,000	\$1,000	7.1%
Errors & Omissions Ins Premium	552401	\$32,340	\$40,999	\$41,000	\$50,000	\$9,000	22.0%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Errors & Omissions Ins Claims	552402	\$13,000	\$15,000	\$20,000	\$20,000	—	—%
Faithful Performance - Premium	552501	\$11,987	\$12,459	\$12,500	\$13,000	\$500	4.0%
Communications	553000	—	\$25,904	\$30,000	\$30,000	—	—%
Travel	558200	\$19,052	\$28,465	\$30,000	\$30,000	—	—%
Other Purchased Svc Subtotal		\$577,777	\$486,287	\$517,500	\$568,000	\$50,500	9.8%
Materials & Supplies							
M & S	561000	\$468	\$10,190	\$16,000	\$16,000	—	—%
Technology-Related Supplies	561500	—	—	\$2,500	\$2,500	—	—%
Materials & Supplies Subtotal		\$468	\$10,190	\$18,500	\$18,500	—	—%
Property							
Equipment	573000	—	—	\$6,000	\$6,000	—	—%
Property Subtotal		—	—	\$6,000	\$6,000	—	—%
Other Objects							
Dues & Fees	581000	\$20,664	\$20,339	\$25,000	\$25,000	—	—%
Judgements Against The Lea	582000	—	—	\$10,000	\$10,000	—	—%
Misc Expense	589000	\$55,334	\$66,588	\$70,750	\$45,500	\$(25,250)	(35.7)%
Misc - S/T Postage	589070	\$10,000	\$1,925	\$10,000	\$10,000	—	—%
Misc - S/T Legal	589071	\$214,610	\$141,001	\$185,000	\$185,000	—	—%
Misc - S/T Office	589072	\$11,797	\$23,893	\$25,000	\$25,000	—	—%
Misc - S/T Computer	589073	\$23,727	\$31,187	\$33,000	\$33,000	—	—%
Misc - S/T Coll Pymt (Tif)	589075	\$519,022	—	—	—	—	—%
Other Objects Subtotal		\$855,154	\$284,933	\$358,750	\$333,500	\$(25,250)	(7.0)%
Total		\$3,604,258	\$3,217,678	\$3,253,704	\$3,395,778	\$142,074	4.4%

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.

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.

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$7,671,161	\$8,550,445	\$8,782,140	\$8,814,140	\$32,000	0.4%
Clerical/Secretarial	511400	\$2,789,340	\$3,037,919	\$3,071,400	\$3,211,000	\$139,600	4.5%
Secretarial Substitute	511402	\$45,984	\$17,778	\$49,000	\$40,000	\$(9,000)	(18.4)%
Sabbatical Leave	514000	\$232,685	\$132,858	\$135,000	\$61,300	\$(73,700)	(54.6)%
Salaries Subtotal		\$10,739,170	\$11,739,001	\$12,037,540	\$12,126,440	\$88,900	0.7%
Benefits							
Group Insurance	521000	\$1,682,851	\$1,760,499	\$1,800,000	\$2,000,000	\$200,000	11.1%
Medicare	522500	\$140,276	\$154,299	\$140,640	\$165,313	\$24,673	17.5%
La Teachers Retirement	523100	\$2,514,657	\$2,726,173	\$2,727,375	\$2,799,796	\$72,421	2.7%
La School Emp. Rtm System	523300	\$1,973	\$1,747	\$2,500	\$2,500	—	—%
Deferred Comp	523900	\$1,053	\$910	\$2,200	\$2,210	\$10	0.5%
Workers' Compensation	526000	\$31	\$1,155	\$2,500	\$2,500	—	—%
Health Benefits	527000	\$572,254	\$557,078	\$620,000	\$620,000	—	—%
Sick Leave Severance Pay	528100	\$15,955	\$29,298	\$30,000	\$30,000	—	—%
Annual Leave Severance Pay	528200	\$70,386	\$35,783	\$100,000	\$50,000	\$(50,000)	(50.0)%
Benefits Subtotal		\$4,999,437	\$5,266,942	\$5,425,215	\$5,672,319	\$247,104	4.6%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	—	—	\$15,000	\$15,000	—	—%
Purch Prof/Tech Svc Subtotal		—	—	\$15,000	\$15,000	—	—%
Other Purchased Svc							
Travel	558200	—	—	\$3,000	\$3,000	—	—%
Other Purchased Svc Subtotal		—	—	\$3,000	\$3,000	—	—%
Materials & Supplies							
M & S	561000	—	—	\$5,000	\$5,000	—	—%
Materials & Supplies Subtotal		—	—	\$5,000	\$5,000	—	—%
Other Objects							
Dues & Fees	581000	\$211,265	\$207,933	\$225,000	\$225,000	—	—%
Misc Expense	589000	—	\$11,305	\$5,000	\$5,000	—	—%
Other Objects Subtotal		\$211,265	\$219,238	\$230,000	\$230,000	—	—%
Total		\$15,949,871	\$17,225,180	\$17,715,755	\$18,051,759	\$336,004	1.9%

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.

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.

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$326,245	\$314,192	\$304,600	\$310,600	\$6,000	2.0%
Clerical/Secretarial	511400	\$214,830	\$246,623	\$260,000	\$268,000	\$8,000	3.1%
Degreed Professionals	511800	\$469,122	\$535,957	\$554,600	\$512,600	\$(42,000)	(7.6)%
Other Salaries	511900	\$289,685	\$306,494	\$324,000	\$329,000	\$5,000	1.5%
Salaries Subtotal		\$1,299,881	\$1,403,265	\$1,443,200	\$1,420,200	\$(23,000)	(1.6)%
Benefits							
Group Insurance	521000	\$161,708	\$164,549	\$185,000	\$215,000	\$30,000	16.2%
Medicare	522500	\$17,416	\$19,556	\$20,000	\$20,464	\$464	2.3%
La Teachers Retirement	523100	\$191,414	\$214,745	\$215,000	\$205,784	\$(9,216)	(4.3)%
La School Emp. Rtm System	523300	\$96,669	\$94,837	\$100,000	\$76,932	\$(23,068)	(23.1)%
Deferred Comp	523900	\$557	\$500	\$1,400	\$1,000	\$(400)	(28.6)%
Workers' Compensation	526000	\$43,849	\$3,307	\$7,000	\$5,000	\$(2,000)	(28.6)%
Health Benefits	527000	\$114,451	\$110,803	\$124,000	\$131,110	\$7,110	5.7%
Sick Leave Severance Pay	528100	—	\$6,888	\$10,000	\$10,000	—	—%
Annual Leave Severance Pay	528200	—	\$26,626	\$35,000	\$45,000	\$10,000	28.6%
Benefits Subtotal		\$626,064	\$641,811	\$697,400	\$710,290	\$12,890	1.8%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$87,661	\$86,062	\$100,000	\$100,000	—	—%
Purchased Tech Svc	534000	\$241,283	\$151,148	\$290,000	\$290,000	—	—%
Purch Prof/Tech Svc Subtotal		\$328,944	\$237,209	\$390,000	\$390,000	—	—%
Purch Property Svc							
Repair & Maint	543000	\$141,117	\$133,770	\$230,000	\$230,000	—	—%
Rental Of Equip & Vehicles	544200	\$1,895	\$4,324	\$7,000	\$7,000	—	—%
Purch Property Svc Subtotal		\$143,012	\$138,094	\$237,000	\$237,000	—	—%
Other Purchased Svc							
Communications	553000	\$64,781	\$154,517	\$155,000	\$155,000	—	—%
Advertising	554000	\$9,724	\$14,135	\$25,000	\$25,000	—	—%
Printing - Co Misc Printing	555001	—	\$172	\$5,000	\$5,000	—	—%
Travel	558200	\$18,962	\$16,293	\$20,500	\$20,500	—	—%
Other Purchased Svc Subtotal		\$93,468	\$185,117	\$205,500	\$205,500	—	—%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Materials & Supplies							
M & S	561000	\$408,214	\$504,391	\$570,000	\$570,000	—	—%
Technology-Related Supplies	561500	\$747	\$13,601	\$17,500	\$17,500	—	—%
Materials & Supplies Subtotal		\$408,961	\$517,992	\$587,500	\$587,500	—	—%
Property							
Equipment	573000	\$123,432	\$123,746	\$140,500	\$138,500	\$(2,000)	(1.4)%
Technology-Related Hardware	573400	—	—	\$1,000	\$1,000	—	—%
Property Subtotal		\$123,432	\$123,746	\$141,500	\$139,500	\$(2,000)	(1.4)%
Other Objects							
Misc Expense	589000	\$349,899	\$4,605	\$9,000	\$9,000	—	—%
Other Objects Subtotal		\$349,899	\$4,605	\$9,000	\$9,000	—	—%
Total		\$3,373,661	\$3,251,839	\$3,711,100	\$3,698,990	\$(12,110)	(0.3)%

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.

Goals

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

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	—	—	—	\$4,000	\$4,000	—%
Clerical/Secretarial	511400	—	—	—	\$1,000	\$1,000	—%
Service Workers	511600	\$4,344,877	\$4,777,695	\$4,825,000	\$5,000,425	\$175,425	3.6%
Custodian Substitute	511609	\$66,792	\$84,703	\$100,000	\$75,000	\$(25,000)	(25.0)%
Skilled Crafts	511700	—	—	—	\$36,000	\$36,000	—%
Other Salaries	511900	—	—	—	\$2,000	\$2,000	—%
Salaries Subtotal		\$4,411,669	\$4,862,398	\$4,925,000	\$5,118,425	\$193,425	3.9%
Benefits							
Group Insurance	521000	\$689,292	\$735,036	\$745,000	\$745,000	—	—%
Medicare	522500	\$59,174	\$66,090	\$66,400	\$69,568	\$3,168	4.8%
La Teachers Retirement	523100	\$31,112	\$75,316	\$67,500	\$70,082	\$2,582	3.8%
La School Emp. Rtm System	523300	\$1,110,256	\$1,164,857	\$1,185,000	\$1,143,919	\$(41,081)	(3.5)%
Deferred Comp	523900	\$2,861	\$2,723	\$3,050	\$3,104	\$54	1.8%
Workers' Compensation	526000	\$33,253	\$166,834	\$167,000	\$70,000	\$(97,000)	(58.1)%
Health Benefits	527000	\$286,127	\$277,008	\$310,000	\$330,000	\$20,000	6.5%
Sick Leave Severance Pay	528100	\$5,672	\$17,565	\$20,000	\$20,000	—	—%
Annual Leave Severance Pay	528200	\$20,446	\$28,960	\$35,000	\$60,000	\$25,000	71.4%
Benefits Subtotal		\$2,238,195	\$2,534,390	\$2,598,950	\$2,511,673	\$(87,277)	(3.4)%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$421,734	\$936,049	\$855,000	\$855,000	—	—%
Purch Prof/Tech Svc Subtotal		\$421,734	\$936,049	\$855,000	\$855,000	—	—%
Purch Property Svc							
Water/Sewage	541100	\$5,800	\$5,533	\$5,500	\$5,500	—	—%
Disposal Services	542100	\$28,584	\$32,985	\$35,000	\$35,000	—	—%
Custodial Services	542300	—	\$112,578	\$115,000	\$130,000	\$15,000	13.0%
Repair & Maint	543000	\$46,571	\$44,159	\$20,000	\$20,000	—	—%
Rental Of Land & Buildings	544100	\$52,856	\$48,451	\$53,000	\$53,000	—	—%
Purch Property Svc Subtotal		\$133,811	\$243,705	\$228,500	\$243,500	\$15,000	6.6%
Other Purchased Svc							
Property Ins - Premiums	552201	\$2,087,619	\$2,742,512	\$2,770,000	\$3,940,000	\$1,170,000	42.2%
Property Ins - Claims	552202	—	—	\$10,000	\$10,000	—	—%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Property Ins - Risk Mgmt	552203	\$11,963	\$11,963	\$12,000	\$12,000	—	—%
Communications	553000	\$77,019	\$89,986	\$90,000	\$90,000	—	—%
Other Purchased Svc Subtotal		\$2,176,601	\$2,844,461	\$2,882,000	\$4,052,000	\$1,170,000	40.6%
Materials & Supplies							
M & S	561000	\$456,584	\$565,189	\$775,003	\$782,796	\$7,793	1.0%
Natural Gas	562100	\$1,608	\$1,251	\$2,500	\$2,500	—	—%
Electricity	562200	\$98,936	\$142,332	\$160,000	\$160,000	—	—%
Materials & Supplies Subtotal		\$557,128	\$708,772	\$937,503	\$945,296	\$7,793	0.8%
Other Objects							
Misc Expense	589000	—	\$5,769	\$2,500	\$2,500	—	—%
Misc - Oper & Maint	589015	\$11,927	\$13,093	\$20,000	\$20,000	—	—%
Other Objects Subtotal		\$11,927	\$18,863	\$22,500	\$22,500	—	—%
Total		\$9,951,065	\$12,148,638	\$12,449,453	\$13,748,394	\$1,298,941	10.4%

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.

Goals

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

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$132,320	\$151,994	\$145,000	\$148,000	\$3,000	2.1%
Clerical/Secretarial	511400	\$78,187	\$83,393	\$84,200	\$86,200	\$2,000	2.4%
Paraprofessional	511500	\$748,601	\$851,150	\$855,000	\$902,863	\$47,863	5.6%
Service Workers	511600	\$5,811,720	\$6,296,612	\$6,316,250	\$6,729,857	\$413,607	6.5%
Substitute	512300	\$180,123	\$246,912	\$251,200	\$251,200	—	—%
Salaries Subtotal		\$6,950,950	\$7,630,061	\$7,651,650	\$8,118,120	\$466,470	6.1%
Benefits							
Group Insurance	521000	\$1,984,542	\$1,912,204	\$1,946,000	\$2,200,000	\$254,000	13.1%
Medicare	522500	\$83,977	\$95,062	\$100,500	\$105,364	\$4,864	4.8%
La Teachers Retirement	523100	\$18,100	\$41,950	\$37,000	\$37,723	\$723	2.0%
La School Emp. Rtm System	523300	\$1,843,768	\$1,968,173	\$1,913,700	\$2,103,530	\$189,830	9.9%
Deferred Comp	523900	\$4,014	\$3,194	\$5,010	\$5,036	\$26	0.5%
Workers' Compensation	526000	\$425,197	\$303,717	\$300,000	\$250,000	\$(50,000)	(16.7)%
Health Benefits	527000	\$400,578	\$387,811	\$425,000	\$450,000	\$25,000	5.9%
Sick Leave Severance Pay	528100	\$16,688	\$12,964	\$25,000	\$25,000	—	—%
Benefits Subtotal		\$4,776,864	\$4,725,076	\$4,752,210	\$5,176,653	\$424,443	8.9%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	—	\$78,120	\$100,000	\$100,000	—	—%
Purch Prof/Tech Svc Subtotal		—	\$78,120	\$100,000	\$100,000	—	—%
Purch Property Svc							
Repair & Maint	543000	\$901,870	\$1,072,653	\$1,125,000	\$1,025,000	\$(100,000)	(8.9)%
Rental Of Equip & Vehicles	544200	\$730,033	\$838,724	\$900,000	\$900,000	—	—%
Purch Property Svc Subtotal		\$1,631,903	\$1,911,377	\$2,025,000	\$1,925,000	\$(100,000)	(4.9)%
Other Purchased Svc							
Pymts In Lieu Of Transportatio	551300	—	—	\$1,000	\$1,000	—	—%
Fleet Ins - Reg Bus Premium	552305	\$258,903	\$297,614	\$300,000	\$30,000	\$(270,000)	(90.0)%
Fleet Ins - Reg Bus Claims	552306	\$430,449	\$605,164	\$650,000	\$600,000	\$(50,000)	(7.7)%
Fleet Ins - Sp Ed Bus Prem	552309	\$32,671	\$33,749	\$35,000	\$35,000	—	—%
Travel	558200	—	\$1,066	\$1,250	\$1,250	—	—%
Operational Allowance	558300	\$21,497	\$30,276	\$38,000	\$38,000	—	—%
Other Purchased Svc Subtotal		\$743,520	\$967,869	\$1,025,250	\$705,250	\$(320,000)	(31.2)%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Materials & Supplies							
M & S	561000	\$3,546	\$28,448	\$35,000	\$260,000	\$225,000	642.9%
Fuel	562600	\$1,441,164	\$1,505,568	\$1,750,000	\$1,750,000	—	—%
Materials & Supplies Subtotal		\$1,444,710	\$1,534,015	\$1,785,000	\$2,010,000	\$225,000	12.6%
Property							
Equipment	573000	—	—	\$1,000	\$1,000	—	—%
Property Subtotal		—	—	\$1,000	\$1,000	—	—%
Other Objects							
Misc Expense	589000	\$50,059	\$13,626	\$5,000	\$5,000	—	—%
Misc - Bus Reg	589001	\$5,276	\$(7,427)	\$80,000	\$60,000	\$(20,000)	(25.0)%
Misc - Bus Reg Phys,Lic	589002	\$21,905	\$24,999	—	—	—	—%
Misc - Bus Reg Instr Training	589003	\$(4,520)	\$(3,425)	—	—	—	—%
Misc - Rd Turnaround	589004	\$12,148	\$19,545	—	—	—	—%
Misc - Bus Drug Testing	589005	\$24,102	\$27,055	—	—	—	—%
Misc - Bus (Sp Ed)	589008	\$234	\$139	\$500	\$500	—	—%
Other Objects Subtotal		\$109,204	\$74,512	\$85,500	\$65,500	\$(20,000)	(23.4)%
Total		\$15,657,151	\$16,921,029	\$17,425,610	\$18,101,524	\$675,914	3.9%

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.

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.

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$226,931	\$188,917	\$189,300	\$193,300	\$4,000	2.1%
Clerical/Secretarial	511400	\$96,260	\$97,625	\$99,000	\$102,000	\$3,000	3.0%
Degreed Professionals	511800	\$118,677	\$132,670	\$135,000	\$139,000	\$4,000	3.0%
Other Salaries	511900	\$568,151	\$567,088	\$582,000	\$590,000	\$8,000	1.4%
Salaries Subtotal		\$1,010,018	\$986,301	\$1,005,300	\$1,024,300	\$19,000	1.9%
Benefits							
Group Insurance	521000	\$169,510	\$153,527	\$165,100	\$200,100	\$35,000	21.2%
Medicare	522500	\$13,124	\$12,961	\$15,000	\$15,276	\$276	1.8%
La Teachers Retirement	523100	\$259,691	\$251,846	\$261,000	\$235,579	\$(25,421)	(9.7)%
La School Emp. Rtm System	523300	\$158	—	—	—	—	—%
Deferred Comp	523900	\$209	\$165	\$150	\$150	—	—%
Annual Leave Severance Pay	528200	—	—	—	\$5,000	\$5,000	—%
Benefits Subtotal		\$442,691	\$418,500	\$441,250	\$456,105	\$14,855	3.4%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$216,007	\$148,718	\$200,000	—	\$(200,000)	(100.0)%
Other Professional Services	533900	\$31,069	\$41,084	\$42,000	\$40,000	\$(2,000)	(4.8)%
Purchased Tech Svc	534000	\$214,429	\$372,595	\$445,000	\$445,000	—	—%
Purch Prof/Tech Svc Subtotal		\$461,505	\$562,397	\$687,000	\$485,000	\$(202,000)	(29.4)%
Purch Property Svc							
Repair & Maint	543000	\$13,942	\$77,570	\$80,000	\$80,000	—	—%
Purch Property Svc Subtotal		\$13,942	\$77,570	\$80,000	\$80,000	—	—%
Other Purchased Svc							
Communications	553000	\$486,351	\$455,413	\$500,000	\$500,000	—	—%
Travel	558200	\$26,286	\$37,195	\$35,500	\$35,500	—	—%
Other Purchased Svc Subtotal		\$512,636	\$492,608	\$535,500	\$535,500	—	—%
Materials & Supplies							
M & S	561000	\$5,467	\$7,485	\$27,000	\$27,000	—	—%
Technology-Related Supplies	561500	\$100,911	\$287,040	\$360,000	\$360,000	—	—%
Materials & Supplies Subtotal		\$106,378	\$294,525	\$387,000	\$387,000	—	—%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Property							
Technology-Related Hardware	573400	\$53,085	—	\$1,000	—	\$(1,000)	(100.0)%
Property Subtotal		\$53,085	—	\$1,000	—	\$(1,000)	(100.0)%
Other Objects							
Misc Expense	589000	\$21,560	\$37,530	\$40,000	\$40,000	—	—%
Misc - D/P Digital Lines	589032	\$4,448	\$3,632	\$5,000	\$5,000	—	—%
Misc - D/P Internet Phone	589033	—	\$1,989	\$2,000	\$2,000	—	—%
Other Objects Subtotal		\$26,008	\$43,151	\$47,000	\$47,000	—	—%
Total		\$2,626,263	\$2,875,051	\$3,184,050	\$3,014,905	\$(169,146)	(5.3)%

Food Services Operations

Description

- SFS Employees Salaries & Benefits from State Stipend (Not included in the MFP)

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	—	—	—	\$61,995	\$61,995	—%
Clerical/Secretarial	511400	—	—	—	\$1,000	\$1,000	—%
Service Workers	511600	—	—	—	\$204,166	\$204,166	—%
Other Salaries	511900	—	—	—	\$1,000	\$1,000	—%
Salaries Subtotal		—	—	—	\$268,161	\$268,161	—%
Benefits							
Medicare	522500	—	—	—	\$3,888	\$3,888	—%
La Teachers Retirement	523100	—	—	—	\$56,803	\$56,803	—%
Deferred Comp	523900	—	—	—	\$396	\$396	—%
Benefits Subtotal		—	—	—	\$61,087	\$61,087	—%
Total		—	—	—	\$329,248	\$329,248	—%

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.

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.

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$15,001	\$13,591	\$22,500	\$22,500	—	—%
Purch Prof/Tech Svc Subtotal		\$15,001	\$13,591	\$22,500	\$22,500	—	—%
Materials & Supplies							
M & S	561000	\$1,193	—	\$2,500	\$2,500	—	—%
Technology-Related Supplies	561500	\$4,655	—	\$2,500	\$2,500	—	—%
Materials & Supplies Subtotal		\$5,847	—	\$5,000	\$5,000	—	—%
Total		\$20,848	\$13,591	\$27,500	\$27,500	—	—%

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 buildings purchased by the General Fund. The majority of facility acquisition and construction services are recorded in the Construction Fund.

chase of temporary buildings and for the upkeep of buildings purchased by the General Fund. The majority of facility acquisition and construction services are recorded in the Construction Fund.

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

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Property							
Buildings	572000	\$96,644	\$601,835	\$500,000	\$500,000	—	—%
Property Subtotal		\$96,644	\$601,835	\$500,000	\$500,000	—	—%
Total		\$96,644	\$601,835	\$500,000	\$500,000	—	—%

Debt Services and 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.

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Other Objects							
Redemption Of Principal	583100	\$497,520	\$367,710	\$367,710	—	\$(367,710)	(100.0)%
Interest (Long-Term)	583200	\$29,665	\$11,877	\$11,877	—	\$(11,877)	(100.0)%
Other Objects Subtotal		\$527,186	\$379,587	\$379,587	—	\$(379,587)	(100.0)%
Other Uses Of Funds							
Transfers Out - 2Nd S/T	593202	—	\$67,382	—	—	—	—%
Transfers Out - 7 Mill	593203	—	\$336,692	—	—	—	—%
Transfers Out - Construction	593205	\$250,800	\$4,514,837	\$2,070,304	\$1,200,000	\$(870,304)	(42.0)%
Transfers Out - Other State Gt	593214	\$71,080	—	—	—	—	—%
Transfer Out - To Schools	593215	\$878,642	\$890,715	\$890,715	\$956,630	\$65,915	7.4%
Local Revenue Transfers Out	594000	\$1,364,885	\$1,451,461	\$1,451,461	\$1,522,228	\$70,767	4.9%
Other Uses Of Funds Subtotal		\$2,565,407	\$7,261,088	\$4,412,480	\$3,678,858	\$(733,622)	(16.6)%
Total		\$3,092,592	\$7,640,675	\$4,792,067	\$3,678,858	\$(1,113,209)	(23.2)%

Total Expenditures

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Expenditures		\$227,218,792	\$253,947,037	\$256,967,998	\$267,624,993	\$10,656,995	4.1%

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 it 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 person-

nel 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.

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$239,967,564	\$257,146,190	\$257,945,435	\$262,370,190	\$4,424,755	1.7%
Total Expenditures	\$227,218,792	\$253,947,037	\$256,967,998	\$267,624,993	\$10,656,995	4.1%
Surplus/Deficit (Current)	\$12,748,772	\$3,199,153	\$977,436	\$(5,254,803)	\$(6,232,239)	(637.6)%
Prior Year Surplus	\$55,609,619	\$68,358,391	\$63,797,427	\$71,557,542	\$7,760,115	12.2%
Total Net Surplus	\$68,358,391	\$71,557,544	\$64,774,863	\$66,302,739	\$1,527,876	2.4%
Less Restricted Reserves	\$(34,714,530)	\$(31,627,019)	\$(34,714,530)	\$(31,627,019)	\$3,087,511	(8.9)%
Undesignated Surplus	\$33,643,861	\$39,930,525	\$30,060,333	\$34,675,720	\$4,615,387	15.4%

Restricted Reserves

Object	Description	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024
379000	NON-SPENDABLE-INVENTORIES	\$(2,327,933)	\$(2,615,778)	\$(2,327,933)	\$(2,615,778)
379504	SPENDABLE/RESTR-1ST SALES TAX	\$(12,614,898)	\$(7,923,949)	\$(12,614,898)	\$(7,923,949)
379505	SPENDABLE/RESTR-DRIVERS ED	\$(32,558)	\$0	\$(32,558)	\$0
379514	SPENDABLE/RESTR-ED EXCELL FD	\$(57,457)	\$(108,287)	\$(57,457)	\$(108,287)
379516	SPENDABLE/RESTR-ERATE	\$(2,247,888)	\$(2,343,725)	\$(2,247,888)	\$(2,343,725)
379518	SPENDABLE/RESTR-CAREER DEV FD	\$(2,879,499)	\$(3,793,618)	\$(2,879,499)	\$(3,793,618)
379520	SPENDABLE/RESTR-SPED CAMERAS	\$0	\$(287,364)	\$0	\$(287,364)
379701	SPENDABLE/ASSIGN-PROPERTY&FIRE	\$(1,000,000)	\$(1,000,000)	\$(1,000,000)	\$(1,000,000)
379702	SPENDABLE/ASSIGN-GEN'L LIABILI	\$(2,500,000)	\$(2,500,000)	\$(2,500,000)	\$(2,500,000)
379703	SPENDABLE/ASSIGN-WORKERS COMP	\$(1,000,000)	\$(1,000,000)	\$(1,000,000)	\$(1,000,000)
379717	SPENDABLE/ASSIGN-GASB 45	\$(5,054,297)	\$(5,054,297)	\$(5,054,297)	\$(5,054,297)
379718	SPENDABLE/ASSIGN-INS PROCEEDS	\$(5,000,000)	\$(5,000,000)	\$(5,000,000)	\$(5,000,000)
	Total	\$(34,714,530)	\$(31,627,018)	\$(34,714,530)	\$(31,627,018)

Second Sales Tax

Revenues

- Sales Taxes - 1 Cent
 - Parish-wide (Distributed by district %'s)
 - No Renewal Required
- Sales Taxes - 20% of ¾ 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.
- 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.

Disbursements

- Maintenance Workers & Utility Manager

Revenue	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
Sales Tax Gross (1 Cent)	411301	\$30,046,397	\$29,785,905	\$29,750,000	\$29,750,000	—	—%
1/2 Cent Sales Tax (80/20)	411302	\$2,735,512	\$2,730,146	\$2,755,000	\$2,755,000	—	—%
Add'l District Sales Tax	411303	\$3,413,133	\$4,141,392	\$4,187,150	\$4,209,250	\$22,100	0.5%
Interest On Invstmnt-Checking	415100	\$82,778	\$789,896	\$750,000	\$850,000	\$100,000	13.3%
Interest On Invstmnt-Cd's	415101	\$177,454	\$992,813	\$835,500	\$1,400,000	\$564,500	67.6%
Svcs Prov Oth Govt - S/T Comm	419601	\$673,020	\$654,940	\$650,000	\$650,000	—	—%
Misc Revenue (Local)	419990	\$211,460	\$184,547	\$171,150	\$176,450	\$5,300	3.1%
Transfers In - G/F	452201	—	\$67,382	—	—	—	—%

Revenue	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Transfers In - Disaster	452221	—	\$50,212	—	—	—	—%
Sale Of Surplus Items/Fxas	453100	—	\$725	—	—	—	—%
Insurance Proceeds From Losses	453200	—	\$3,468	—	—	—	—%
General Revenue Subtotal		\$37,339,755	\$39,401,429	\$39,098,800	\$39,790,700	\$691,900	1.8%
Total		\$37,339,755	\$39,401,429	\$39,098,800	\$39,790,700	\$691,900	1.8%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$204,221	\$280,080	\$250,000	\$280,000	\$30,000	12.0%
Teachers	511200	\$714,629	\$577,005	\$767,500	\$889,000	\$121,500	15.8%
Tchr - Coaching Supplement	511210	\$308,631	\$289,737	\$325,000	\$340,000	\$15,000	4.6%
Therapists/Spec/Counselors	511300	—	\$6,223	\$6,500	\$43,000	\$36,500	561.5%
Clerical/Secretarial	511400	\$111,748	\$117,706	\$133,500	\$139,000	\$5,500	4.1%
Paraprofessional	511500	\$145	\$21,910	\$22,000	\$10,000	\$(12,000)	(54.5)%
Service Workers	511600	\$45,638	\$52,074	\$41,000	\$47,500	\$6,500	15.9%
Skilled Crafts	511700	\$1,552,269	\$1,619,376	\$1,815,000	\$1,865,000	\$50,000	2.8%
Other Salaries	511900	\$159,383	\$186,781	\$192,500	\$201,500	\$9,000	4.7%
Salaries Of Temporary Employee	512000	\$21,367	\$75,845	\$85,500	\$81,000	\$(4,500)	(5.3)%
Substitute	512300	\$1,407	—	—	—	—	—%
Salaries Subtotal		\$3,119,439	\$3,226,738	\$3,638,500	\$3,896,000	\$257,500	7.1%
Benefits							
Group Insurance	521000	\$364,491	\$360,144	\$379,720	\$470,500	\$90,780	23.9%
Medicare	522500	\$42,320	\$44,184	\$55,159	\$63,131	\$7,972	14.5%
La Teachers Retirement	523100	\$298,357	\$279,941	\$317,699	\$397,870	\$80,171	25.2%
La School Emp. Rtm System	523300	\$456,395	\$473,429	\$544,950	\$562,650	\$17,700	3.2%
Deferred Comp	523900	\$1,671	\$1,484	\$1,875	\$2,335	\$460	24.5%
Workers' Compensation	526000	\$2,602	—	\$2,480	\$6,000	\$3,520	141.9%
Sick Leave Severance Pay	528100	—	\$3,188	\$10,182	\$10,182	—	—%
Annual Leave Severance Pay	528200	\$1,274	\$5,123	\$15,000	\$15,000	—	—%
Benefits Subtotal		\$1,167,109	\$1,167,492	\$1,327,065	\$1,527,668	\$200,603	15.1%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$18,211	\$652,879	\$659,912	\$10,330	\$(649,582)	(98.4)%
Election Fees	531600	\$10,198	—	—	—	—	—%
Purchased Tech Svc	534000	—	\$226,793	\$250,000	\$250,000	—	—%
Purch Prof/Tech Svc Subtotal		\$28,409	\$879,672	\$909,912	\$260,330	\$(649,582)	(71.4)%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Property Svc							
Water/Sewage	541100	\$479,141	\$513,004	\$527,500	\$582,500	\$55,000	10.4%
Disposal Services	542100	\$217,510	\$297,410	\$308,000	\$341,500	\$33,500	10.9%
Custodial Services	542300	—	\$95,900	\$100,000	\$110,000	\$10,000	10.0%
Pest Control	542301	\$108,842	\$80,858	\$95,500	\$102,000	\$6,500	6.8%
Mop Service	542302	\$76,353	\$86,804	\$98,500	\$99,500	\$1,000	1.0%
Rental Of Land & Buildings	544100	—	—	—	\$2,800	\$2,800	—%
Rental Of Equip & Vehicles	544200	\$164,505	\$239,846	\$200,000	\$250,000	\$50,000	25.0%
Purch Property Svc Subtotal		\$1,046,351	\$1,313,822	\$1,329,500	\$1,488,300	\$158,800	11.9%
Other Purchased Svc							
Other Purchased Services	550000	—	\$39,578	\$40,000	\$40,000	—	—%
Other Purchased Svc Subtotal		—	\$39,578	\$40,000	\$40,000	—	—%
Materials & Supplies							
M & S	561000	\$1,711,344	\$2,914,552	\$1,180,000	\$1,235,000	\$55,000	4.7%
Technology-Related Supplies	561500	\$312,167	\$379,500	\$445,000	\$445,000	—	—%
Natural Gas	562100	\$294,927	\$282,062	\$352,000	\$352,000	—	—%
Electricity	562200	\$4,287,820	\$5,216,149	\$5,900,000	\$6,045,000	\$145,000	2.5%
Materials & Supplies Subtotal		\$6,606,257	\$8,792,263	\$7,877,000	\$8,077,000	\$200,000	2.5%
Property							
Equipment	573000	\$65,820	\$262,013	\$390,000	\$408,000	\$18,000	4.6%
Property Subtotal		\$65,820	\$262,013	\$390,000	\$408,000	\$18,000	4.6%
Other Objects							
Misc Expense	589000	\$390,629	\$244,931	\$263,900	\$266,400	\$2,500	0.9%
Uniforms	589051	\$59,515	\$69,276	\$70,000	\$70,000	—	—%
Grandparent	589052	\$2,580	\$2,389	\$4,300	\$4,800	\$500	11.6%
Utility Mngr Svcs	589053	\$4,753	\$7,648	\$2,000	\$2,000	—	—%
Other Objects Subtotal		\$457,476	\$324,244	\$340,200	\$343,200	\$3,000	0.9%
Other Uses Of Funds							
Transfers Out - G/F	593201	\$911,216	\$986,918	\$850,000	\$850,000	—	—%
Transfers Out - 7 Mill	593203	\$2,325,000	\$6,100,000	\$4,950,000	\$4,950,000	—	—%
Transfers Out - Sink Fd	593204	\$3,547,565	\$5,287,155	\$5,587,428	\$5,802,428	\$215,000	3.8%
Transfers Out - Construction	593205	\$950,000	\$10,150,000	\$6,100,000	\$6,100,000	—	—%
Other Uses Of Funds Subtotal		\$7,733,781	\$22,524,073	\$17,487,428	\$17,702,428	\$215,000	1.2%
Total		\$20,224,642	\$38,529,895	\$33,339,605	\$33,742,926	\$403,321	1.2%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$37,339,755	\$39,401,429	\$39,098,800	\$39,790,700	\$691,900	1.8%
Total Expenditures	\$20,224,642	\$38,529,895	\$33,339,605	\$33,742,926	\$403,321	1.2%
Surplus/Deficit (Current)	\$17,115,112	\$871,534	\$5,759,195	\$6,047,774	\$288,579	5.0%
Prior Year Surplus	\$31,942,363	\$49,057,475	\$48,220,193	\$49,929,008	\$1,708,815	3.5%
Total Net Surplus	\$49,057,475	\$49,929,009	\$53,979,388	\$55,976,782	\$1,997,394	3.7%

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

	D.S. #1	WALKER #4	LIVE OAK #2	ALBANY #24	HOLDEN #25	DOYLE #26	SPRIGFELD #27	FROST #31	FR SET #32	MAUREPAS #33
TOTALS	80	81	82	83	84	85	86	87	88	89
FUND BALANCE (7/1/23)	\$ 9,852,905	\$ 13,282,515	\$ 12,403,040	\$ 6,680,682	\$ 289,480	\$ 3,959,380	\$ 593,612	\$ 646,395	\$ 1,165,691	\$ 1,045,308
REVENUE										
SALES TAX GROSS (1 CENT)	9,484,692	7,516,991	5,013,174	2,327,664	720,124	1,410,336	1,511,153	385,602	1,056,921	343,444
1/2 CENT SALES TAX (80/20)	878,321	696,111	464,245	215,553	66,687	130,604	139,940	33,857	97,876	31,805
ADDL DISTRICT SALES TAX	-	-	3,277,250	670,000	-	-	-	-	-	262,000
INTEREST ON INVESTMENT-CHECKING	265,953	209,144	137,790	65,457	24,826	42,623	45,649	12,735	33,110	12,712
INTEREST ON INVESTMENT-CD'S	438,040	344,473	226,948	107,811	40,890	70,203	75,186	20,975	54,535	20,938
SVCS PROV OTH GOVT - SIT COMM	207,226	164,237	109,532	50,857	15,734	30,814	33,017	7,988	23,092	7,504
MISC REVENUE (LOCAL)	89,000	73,500	2,200	10,300	350	700	-	-	400	-
TOTAL REVENUE	11,363,133	9,004,456	9,231,137	3,447,642	868,611	1,685,281	1,804,945	441,157	1,265,935	678,403
DISBURSEMENT										
OFF/ADMIN/MANAGERS	87,608	68,895	45,390	21,562	8,178	14,041	15,037	4,195	10,907	4,188
TEACHERS	241,000	270,000	90,000	150,000	15,000	18,000	1,000	-	104,000	-
TCHR - COACHING SUPPLEMENT	340,000	150,000	85,000	-	-	-	-	-	-	-
THERAPIST/SPEC/COUNSELORS	26,000	5,000	7,000	-	-	-	-	-	5,000	-
CLERICAL/SECRETARIAL	51,954	25,580	24,471	23,311	1,256	2,156	4,809	644	1,675	3,143
PARAPROFESSIONAL	-	5,000	-	-	-	-	-	-	5,000	-
SERVICE WORKERS	25,000	2,500	-	5,000	-	-	8,000	5,000	2,000	-
SKILLED CRAFTS	583,532	458,887	302,327	143,620	54,471	93,521	100,159	27,942	72,648	27,893
OTHER SALARIES	72,540	45,589	24,359	13,009	8,038	10,215	10,585	6,598	9,051	1,555
SALARIES OF TEMPORARY EMPLOYEE	81,000	12,000	500	40,000	12,000	5,000	5,000	1,000	5,000	1,500
GROUP INSURANCE	470,500	112,167	83,504	48,880	11,712	20,108	21,535	6,008	29,620	5,997
MEDICARE	63,131	19,629	11,508	6,188	1,344	2,180	2,313	661	3,133	661
LA TEACHERS RETIREMENT	118,253	111,106	78,122	48,603	5,539	3,556	5,494	794	24,719	1,683
LA SCHOOL EMP. RTM SYSTEM	562,650	137,463	89,806	42,663	16,181	27,780	29,752	8,300	21,580	8,286
DEFERRED COMP	2,335	415	200	720	70	200	110	50	10	-
WORKERS' COMPENSATION	6,000	1,500	1,000	400	150	300	300	100	175	75
SICK LEAVE SEVERANCE PAY	10,182	4,124	1,685	768	277	481	530	142	344	157
ANNUAL LEAVE SEVERANCE PAY	15,000	3,695	2,564	1,160	374	759	785	188	509	213
PURCHASED PROF/TECH SVCS	2,000	5,000	1,000	775	272	400	400	200	200	156
PURCHASED TECH SVC	250,000	79,702	63,168	19,560	6,051	11,852	12,698	3,072	8,882	2,886
WATER/SEWAGE	582,500	120,000	80,000	40,000	2,500	60,000	30,000	10,000	40,000	15,000
DISPOSAL SERVICES	341,500	130,000	50,000	25,000	12,000	20,000	20,000	3,500	13,000	3,000
CUSTODIAL SERVICES	110,000	-	-	-	-	-	-	-	-	-
PEST CONTROL	102,000	40,000	1,000	15,000	3,000	5,000	6,000	2,000	4,000	1,000
MOP SERVICE	99,500	25,000	12,000	14,000	2,000	3,500	18,000	2,000	2,000	1,000
RENTAL OF LAND & BUILDINGS	2,800	-	-	-	-	-	2,800	-	-	-
RENTAL OF EQUIP & VEHICLES	250,000	78,222	40,526	19,252	7,302	12,536	13,426	3,746	9,738	3,739
OTHER PURCHASED SERVICES	40,000	12,752	10,107	3,130	968	1,896	2,032	492	1,421	462
M & S	1,235,000	400,000	200,000	90,000	30,000	65,000	95,000	15,000	70,000	20,000
TECHNOLOGY-RELATED SUPPLIES	445,000	150,000	70,000	50,000	10,000	20,000	20,000	5,000	15,000	5,000
NATURAL GAS	352,000	120,000	65,000	17,000	20,000	20,000	18,000	7,000	20,000	5,000
ELECTRICITY	6,045,000	2,000,000	1,200,000	400,000	180,000	250,000	260,000	75,000	210,000	120,000
EQUIPMENT	408,000	60,000	60,000	60,000	-	10,000	28,000	20,000	20,000	80,000
MISC EXPENSE	266,400	105,000	45,000	15,000	3,600	7,100	32,200	2,500	11,500	2,500
UNIFORMS	70,000	22,120	17,346	5,446	1,841	3,500	3,647	924	2,275	1,001
GRANDPARENT	4,800	1,000	1,600	100	100	100	1,500	100	100	100
UTILITY MNGR SVCS	2,000	626	324	154	58	100	107	30	78	30
TRANSFERS OUT - GIF	850,000	270,988	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	-	300,000	-	-	200,000	100,000	50,000
TRANSFERS OUT - SINK FD	5,802,428	3,271,300	1,248,938	215,000	-	-	-	67,190	-	-
TRANSFERS OUT - CONSTRUCTION	6,100,000	-	4,300,000	-	500,000	-	1,300,000	-	-	-
TOTAL DISBURSEMENT	33,742,926	9,823,973	12,007,791	8,526,517	2,223,235	1,025,077	2,112,397	489,709	853,763	376,037
PROJECTED FUND BALANCE (6/30/24)	\$ 11,392,065	\$ 15,398,062	\$ 12,007,791	\$ 8,526,517	\$ 2,223,235	\$ 4,619,584	\$ 286,160	\$ 597,842	\$ 1,577,863	\$ 1,347,674

Denham Springs School District 01

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
Sales Tax Gross (1 Cent)	411301	\$9,510,734	\$9,465,885	\$9,484,592	\$9,484,592	—	—%
1/2 Cent Sales Tax (80/20)	411302	\$865,846	\$867,623	\$878,321	\$878,321	—	—%
Interest On Invstmnt-Checking	415100	\$26,184	\$251,646	\$239,107	\$265,953	\$26,846	11.2%
Interest On Invstmnt-Cd's	415101	\$56,085	\$316,519	\$266,366	\$438,040	\$171,675	64.5%
Svcs Prov Oth Govt - S/T Comm	419601	\$213,068	\$208,170	\$207,226	\$207,226	—	—%
Misc Revenue (Local)	419990	\$121,877	\$97,299	\$89,000	\$89,000	—	—%
General Revenue Subtotal		\$10,793,793	\$11,207,142	\$11,164,612	\$11,363,133	\$198,521	1.8%
Total		\$10,793,793	\$11,207,142	\$11,164,612	\$11,363,133	\$198,521	1.8%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$64,759	\$89,102	\$79,702	\$87,608	\$7,906	9.9%
Teachers	511200	\$199,857	\$184,814	\$203,000	\$241,000	\$38,000	18.7%
Tchr - Coaching Supplement	511210	\$92,343	\$91,585	\$100,000	\$105,000	\$5,000	5.0%
Therapists/Spec/Counselors	511300	—	\$6,223	\$6,500	\$26,000	\$19,500	300.0%
Clerical/Secretarial	511400	\$46,309	\$46,707	\$48,274	\$51,954	\$3,680	7.6%
Service Workers	511600	\$21,518	\$24,988	\$25,000	\$25,000	—	—%
Skilled Crafts	511700	\$425,150	\$488,093	\$573,556	\$583,532	\$9,976	1.7%
Other Salaries	511900	\$46,130	\$60,440	\$65,025	\$72,540	\$7,515	11.6%
Salaries Of Temporary Employee	512000	—	\$204	\$500	\$3,500	\$3,000	600.0%
Substitute	512300	\$1,407	—	—	—	—	—%
Salaries Subtotal		\$897,471	\$992,156	\$1,101,558	\$1,196,135	\$94,577	8.6%
Benefits							
Group Insurance	521000	\$97,740	\$101,531	\$115,750	\$130,967	\$15,217	13.1%
Medicare	522500	\$12,231	\$13,668	\$16,663	\$19,629	\$2,966	17.8%
La Teachers Retirement	523100	\$86,946	\$91,809	\$102,519	\$118,253	\$15,734	15.3%
La School Emp. Rtm System	523300	\$130,918	\$145,626	\$170,834	\$180,839	\$10,005	5.9%
Deferred Comp	523900	\$476	\$177	\$160	\$560	\$400	250.0%
Workers' Compensation	526000	\$822	—	\$500	\$2,000	\$1,500	300.0%
Sick Leave Severance Pay	528100	—	\$1,016	\$4,124	\$4,124	—	—%
Annual Leave Severance Pay	528200	\$404	\$1,633	\$4,757	\$4,757	—	—%
Benefits Subtotal		\$329,538	\$355,459	\$415,307	\$461,128	\$45,822	11.0%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$1,007	\$651,014	\$653,047	\$5,000	\$(648,047)	(99.2)%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purchased Tech Svc	534000	—	\$71,678	\$79,702	\$79,702	—	—%
Purch Prof/Tech Svc Subtotal		\$1,007	\$722,692	\$732,749	\$84,702	\$(648,047)	(88.4)%
Purch Property Svc							
Water/Sewage	541100	\$164,917	\$184,298	\$185,000	\$185,000	—	—%
Disposal Services	542100	\$73,339	\$128,922	\$130,000	\$130,000	—	—%
Custodial Services	542300	—	\$95,900	\$100,000	\$110,000	\$10,000	10.0%
Pest Control	542301	\$35,819	\$31,197	\$40,000	\$40,000	—	—%
Mop Service	542302	\$20,905	\$20,922	\$25,000	\$25,000	—	—%
Rental Of Equip & Vehicles	544200	\$52,135	\$76,145	\$63,762	\$78,222	\$14,460	22.7%
Purch Property Svc Subtotal		\$347,114	\$537,383	\$543,762	\$568,222	\$24,460	4.5%
Other Purchased Svc							
Other Purchased Services	550000	—	\$12,618	\$12,752	\$12,752	—	—%
Other Purchased Svc Subtotal		—	\$12,618	\$12,752	\$12,752	—	—%
Materials & Supplies							
M & S	561000	\$1,222,311	\$2,312,751	\$400,000	\$400,000	—	—%
Technology-Related Supplies	561500	\$97,061	\$124,611	\$150,000	\$150,000	—	—%
Natural Gas	562100	\$90,133	\$117,382	\$120,000	\$120,000	—	—%
Electricity	562200	\$1,332,022	\$1,805,797	\$2,000,000	\$2,000,000	—	—%
Materials & Supplies Subtotal		\$2,741,527	\$4,360,540	\$2,670,000	\$2,670,000	—	—%
Property							
Equipment	573000	\$13,984	\$79,297	\$60,000	\$60,000	—	—%
Property Subtotal		\$13,984	\$79,297	\$60,000	\$60,000	—	—%
Other Objects							
Misc Expense	589000	\$194,923	\$98,342	\$105,000	\$105,000	—	—%
Uniforms	589051	\$18,832	\$22,024	\$22,120	\$22,120	—	—%
Grandparent	589052	\$251	\$445	\$500	\$1,000	\$500	100.0%
Utility Mngr Svcs	589053	\$1,504	\$2,431	\$638	\$626	\$(12)	(1.9)%
Other Objects Subtotal		\$215,510	\$123,242	\$128,258	\$128,746	\$488	0.4%
Other Uses Of Funds							
Transfers Out - G/F	593201	\$269,029	\$305,511	\$270,988	\$270,988	—	—%
Transfers Out - 7 Mill	593203	\$250,000	\$2,125,000	\$1,100,000	\$1,100,000	—	—%
Transfers Out - Sink Fd	593204	\$2,979,400	\$2,971,300	\$3,271,300	\$3,271,300	—	—%
Other Uses Of Funds Subtotal		\$3,498,429	\$5,401,811	\$4,642,288	\$4,642,288	—	—%
Total		\$8,044,580	\$12,585,197	\$10,306,674	\$9,823,973	\$(482,701)	(4.7)%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$10,793,793	\$11,207,142	\$11,164,612	\$11,363,133	\$198,521	1.8%
Total Expenditures	\$8,044,580	\$12,585,197	\$10,306,674	\$9,823,973	\$(482,701)	(4.7)%
Surplus/Deficit (Current)	\$2,749,213	\$(1,378,054)	\$857,938	\$1,539,160	\$681,222	79.4%
Prior Year Surplus	\$8,481,746	\$11,230,959	\$7,788,570	\$9,852,905	\$2,064,335	26.5%
Total Net Surplus	\$11,230,959	\$9,852,905	\$8,646,508	\$11,392,065	\$2,745,557	31.8%

Walker School District 04

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
Sales Tax Gross (1 Cent)	411301	\$7,437,849	\$7,481,876	\$7,516,991	\$7,516,991	—	—%
1/2 Cent Sales Tax (80/20)	411302	\$677,165	\$723,057	\$696,111	\$696,111	—	—%
Interest On Invstmnt-Checking	415100	\$20,528	\$199,316	\$189,504	\$209,144	\$19,640	10.4%
Interest On Invstmnt-Cd's	415101	\$44,107	\$250,856	\$211,107	\$344,473	\$133,366	63.2%
Svcs Prov Oth Govt - S/T Comm	419601	\$166,510	\$164,560	\$164,237	\$164,237	—	—%
Misc Revenue (Local)	419990	\$71,551	\$77,748	\$73,500	\$73,500	—	—%
Insurance Proceeds From Losses	453200	—	\$2,125	—	—	—	—%
General Revenue Subtotal		\$8,417,711	\$8,899,539	\$8,851,450	\$9,004,456	\$153,006	1.7%
Total		\$8,417,711	\$8,899,539	\$8,851,450	\$9,004,456	\$153,006	1.7%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$50,300	\$70,072	\$63,168	\$68,895	\$5,727	9.1%
Teachers	511200	\$160,408	\$178,370	\$195,000	\$270,000	\$75,000	38.5%
Tchr - Coaching Supplement	511210	\$130,841	\$118,672	\$140,000	\$150,000	\$10,000	7.1%
Therapists/Spec/Counselors	511300	—	—	—	\$5,000	\$5,000	—%
Clerical/Secretarial	511400	\$15,026	\$17,926	\$26,939	\$25,580	\$(1,359)	(5.0)%
Paraprofessional	511500	—	—	—	\$5,000	\$5,000	—%
Service Workers	511600	\$2,220	\$357	\$1,000	\$2,500	\$1,500	150.0%
Skilled Crafts	511700	\$404,347	\$432,309	\$449,994	\$458,887	\$8,893	2.0%
Other Salaries	511900	\$32,380	\$39,292	\$38,613	\$45,589	\$6,977	18.1%
Salaries Of Temporary Employee	512000	—	\$9,224	\$12,000	\$12,000	—	—%
Salaries Subtotal		\$795,521	\$866,223	\$926,714	\$1,043,452	\$116,737	12.6%
Benefits							
Group Insurance	521000	\$83,989	\$90,213	\$91,389	\$112,167	\$20,777	22.7%
Medicare	522500	\$10,877	\$11,904	\$13,854	\$15,515	\$1,661	12.0%
La Teachers Retirement	523100	\$85,436	\$84,152	\$96,120	\$111,106	\$14,986	15.6%
La School Emp. Rtm System	523300	\$117,214	\$122,825	\$130,738	\$137,463	\$6,725	5.1%
Deferred Comp	523900	\$18	\$278	\$355	\$415	\$60	16.9%
Workers' Compensation	526000	\$647	—	\$500	\$1,500	\$1,000	200.0%
Sick Leave Severance Pay	528100	—	\$806	\$1,673	\$1,673	—	—%
Annual Leave Severance Pay	528200	\$314	\$1,295	\$3,695	\$3,695	—	—%
Benefits Subtotal		\$298,494	\$311,472	\$338,324	\$383,533	\$45,210	13.4%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$797	\$674	\$2,481	\$2,000	\$(481)	(19.4)%
Purchased Tech Svc	534000	—	\$56,370	\$63,168	\$63,168	—	—%
Purch Prof/Tech Svc Subtotal		\$797	\$57,044	\$65,649	\$65,168	\$(481)	(0.7)%
Purch Property Svc							
Water/Sewage	541100	\$89,128	\$105,282	\$100,000	\$120,000	\$20,000	20.0%
Disposal Services	542100	\$50,050	\$56,795	\$60,000	\$65,000	\$5,000	8.3%
Pest Control	542301	\$19,069	\$18,005	\$20,000	\$25,000	\$5,000	25.0%
Mop Service	542302	\$16,299	\$16,046	\$20,000	\$20,000	—	—%
Rental Of Equip & Vehicles	544200	\$40,582	\$60,123	\$50,534	\$61,513	\$10,979	21.7%
Purch Property Svc Subtotal		\$215,128	\$256,251	\$250,534	\$291,513	\$40,979	16.4%
Other Purchased Svc							
Other Purchased Services	550000	—	\$10,001	\$10,107	\$10,107	—	—%
Other Purchased Svc Subtotal		—	\$10,001	\$10,107	\$10,107	—	—%
Materials & Supplies							
M & S	561000	\$178,195	\$135,388	\$250,000	\$250,000	—	—%
Technology-Related Supplies	561500	\$76,823	\$84,424	\$100,000	\$100,000	—	—%
Natural Gas	562100	\$50,959	\$44,850	\$60,000	\$60,000	—	—%
Electricity	562200	\$992,908	\$1,060,609	\$1,200,000	\$1,200,000	—	—%
Materials & Supplies Subtotal		\$1,298,885	\$1,325,271	\$1,610,000	\$1,610,000	—	—%
Property							
Equipment	573000	\$42,365	\$98,115	\$60,000	\$70,000	\$10,000	16.7%
Property Subtotal		\$42,365	\$98,115	\$60,000	\$70,000	\$10,000	16.7%
Other Objects							
Misc Expense	589000	\$56,694	\$43,963	\$42,000	\$42,000	—	—%
Uniforms	589051	\$14,745	\$17,413	\$17,346	\$17,346	—	—%
Grandparent	589052	\$881	\$1,520	\$1,600	\$1,600	—	—%
Utility Mngr Svcs	589053	\$1,177	\$1,921	\$505	\$492	\$(13)	(2.6)%
Other Objects Subtotal		\$73,498	\$64,817	\$61,451	\$61,438	\$(13)	(0.0)%
Other Uses Of Funds							
Transfers Out - G/F	593201	\$231,573	\$244,206	\$214,771	\$214,771	—	—%
Transfers Out - 7 Mill	593203	\$850,000	\$1,550,000	\$1,900,000	\$1,900,000	—	—%
Transfers Out - Sink Fd	593204	—	\$1,248,190	\$1,248,938	\$1,248,938	—	—%
Other Uses Of Funds Subtotal		\$1,081,573	\$3,042,396	\$3,363,709	\$3,363,709	—	—%
Total		\$3,806,260	\$6,031,592	\$6,686,488	\$6,898,919	\$212,431	3.2%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$8,417,711	\$8,899,539	\$8,851,450	\$9,004,456	\$153,006	1.7%
Total Expenditures	\$3,806,260	\$6,031,592	\$6,686,488	\$6,898,919	\$212,431	3.2%
Surplus/Deficit (Current)	\$4,611,450	\$2,867,947	\$2,164,962	\$2,105,537	\$(59,425)	(2.7)%
Prior Year Surplus	\$5,813,117	\$10,424,567	\$12,570,597	\$13,292,515	\$721,918	5.7%
Total Net Surplus	\$10,424,567	\$13,292,514	\$14,735,559	\$15,398,052	\$662,493	4.5%

Live Oak School District 22

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
Sales Tax Gross (1 Cent)	411301	\$5,131,695	\$5,042,751	\$5,013,174	\$5,013,174	—	—%
1/2 Cent Sales Tax (80/20)	411302	\$467,187	\$424,930	\$464,245	\$464,245	—	—%
Add'l District Sales Tax	411303	\$3,141,846	\$3,218,541	\$3,277,250	\$3,277,250	—	—%
Interest On Invstmnt-Checking	415100	\$14,134	\$133,248	\$126,383	\$137,790	\$11,407	9.0%
Interest On Invstmnt-Cd's	415101	\$30,290	\$167,299	\$140,790	\$226,948	\$86,157	61.2%
Svcs Prov Oth Govt - S/T Comm	419601	\$114,951	\$110,856	\$109,532	\$109,532	—	—%
Misc Revenue (Local)	419990	—	\$1,500	—	\$2,200	\$2,200	—%
Insurance Proceeds From Losses	453200	—	\$1,343	—	—	—	—%
General Revenue Subtotal		\$8,900,104	\$9,100,469	\$9,131,373	\$9,231,137	\$99,764	1.1%
Total		\$8,900,104	\$9,100,469	\$9,131,373	\$9,231,137	\$99,764	1.1%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$34,901	\$47,457	\$42,128	\$45,390	\$3,262	7.7%
Teachers	511200	\$91,211	\$196,345	\$200,000	\$90,000	\$(110,000)	(55.0)%
Tchr - Coaching Supplement	511210	\$74,247	\$79,481	\$85,000	\$85,000	—	—%
Therapists/Spec/Counselors	511300	—	—	—	\$7,000	\$7,000	—%
Clerical/Secretarial	511400	\$22,332	\$24,342	\$24,669	\$24,471	\$(199)	(0.8)%
Skilled Crafts	511700	\$162,115	\$171,302	\$253,769	\$302,327	\$48,558	19.1%
Other Salaries	511900	\$27,214	\$23,021	\$23,716	\$24,359	\$643	2.7%
Salaries Of Temporary Employee	512000	—	\$110	\$500	\$500	—	—%
Salaries Subtotal		\$412,020	\$542,059	\$629,781	\$579,046	\$(50,736)	(8.1)%
Benefits							
Group Insurance	521000	\$42,756	\$55,951	\$77,489	\$83,504	\$6,015	7.8%
Medicare	522500	\$5,632	\$7,464	\$10,980	\$11,508	\$528	4.8%
La Teachers Retirement	523100	\$49,942	\$75,873	\$85,620	\$78,122	\$(7,498)	(8.8)%
La School Emp. Rtm System	523300	\$49,411	\$51,789	\$86,917	\$89,806	\$2,890	3.3%
Deferred Comp	523900	\$185	\$189	\$200	\$200	—	—%
Workers' Compensation	526000	\$444	—	\$500	\$1,000	\$500	100.0%
Sick Leave Severance Pay	528100	—	\$537	\$1,685	\$1,685	—	—%
Annual Leave Severance Pay	528200	\$218	\$863	\$2,564	\$2,564	—	—%
Benefits Subtotal		\$148,588	\$192,667	\$265,955	\$268,389	\$2,434	0.9%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$15,545	\$461	\$1,696	\$1,000	\$(696)	(41.0)%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purchased Tech Svc	534000	—	\$38,712	\$42,128	\$42,128	—	—%
Purch Prof/Tech Svc Subtotal		\$15,545	\$39,173	\$43,824	\$43,128	\$(696)	(1.6)%
Purch Property Svc							
Water/Sewage	541100	\$65,657	\$73,189	\$75,000	\$80,000	\$5,000	6.7%
Disposal Services	542100	\$32,513	\$38,214	\$40,000	\$50,000	\$10,000	25.0%
Pest Control	542301	\$20,231	\$711	\$1,000	\$1,000	—	—%
Mop Service	542302	\$10,799	\$10,452	\$12,000	\$12,000	—	—%
Rental Of Equip & Vehicles	544200	\$28,108	\$40,671	\$33,702	\$40,526	\$6,824	20.2%
Purch Property Svc Subtotal		\$157,309	\$163,237	\$161,702	\$183,526	\$21,824	13.5%
Other Purchased Svc							
Other Purchased Services	550000	—	\$6,669	\$6,740	\$6,740	—	—%
Other Purchased Svc Subtotal		—	\$6,669	\$6,740	\$6,740	—	—%
Materials & Supplies							
M & S	561000	\$99,510	\$166,838	\$200,000	\$200,000	—	—%
Technology-Related Supplies	561500	\$54,193	\$58,515	\$70,000	\$70,000	—	—%
Natural Gas	562100	\$60,667	\$52,164	\$65,000	\$65,000	—	—%
Electricity	562200	\$975,400	\$1,105,417	\$1,350,000	\$1,350,000	—	—%
Materials & Supplies Subtotal		\$1,189,770	\$1,382,934	\$1,685,000	\$1,685,000	—	—%
Property							
Equipment	573000	\$1,067	\$46,080	\$60,000	\$60,000	—	—%
Property Subtotal		\$1,067	\$46,080	\$60,000	\$60,000	—	—%
Other Objects							
Misc Expense	589000	\$75,927	\$38,993	\$45,000	\$45,000	—	—%
Uniforms	589051	\$10,163	\$11,722	\$11,900	\$11,900	—	—%
Grandparent	589052	\$26	\$8	\$100	\$100	—	—%
Utility Mngr Svcs	589053	\$812	\$1,295	\$337	\$324	\$(13)	(3.8)%
Other Objects Subtotal		\$86,928	\$52,017	\$57,337	\$57,324	\$(13)	(0.0)%
Other Uses Of Funds							
Transfers Out - G/F	593201	\$145,297	\$156,195	\$143,234	\$143,234	—	—%
Transfers Out - 7 Mill	593203	—	\$750,000	\$1,300,000	\$1,300,000	—	—%
Transfers Out - Sink Fd	593204	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000	—	—%
Transfers Out - Construction	593205	—	\$5,050,000	\$4,300,000	\$4,300,000	—	—%
Other Uses Of Funds Subtotal		\$645,297	\$6,956,195	\$6,743,234	\$6,743,234	—	—%
Total		\$2,656,525	\$9,381,032	\$9,653,573	\$9,626,387	\$(27,186)	(0.3)%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$8,900,104	\$9,100,469	\$9,131,373	\$9,231,137	\$99,764	1.1%
Total Expenditures	\$2,656,525	\$9,381,032	\$9,653,573	\$9,626,387	\$(27,186)	(0.3)%
Surplus/Deficit (Current)	\$6,243,579	\$(280,563)	\$(522,200)	\$(395,249)	\$126,951	(24.3)%
Prior Year Surplus	\$6,440,024	\$12,683,603	\$14,724,891	\$12,403,040	\$(2,321,851)	(15.8)%
Total Net Surplus	\$12,683,603	\$12,403,040	\$14,202,691	\$12,007,791	\$(2,194,900)	(15.5)%

Albany School District 24

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
Sales Tax Gross (1 Cent)	411301	\$2,331,896	\$2,327,505	\$2,327,664	\$2,327,664	—	—%
1/2 Cent Sales Tax (80/20)	411302	\$212,302	\$213,336	\$215,553	\$215,553	—	—%
Add'l District Sales Tax	411303	—	\$648,585	\$647,900	\$670,000	\$22,100	3.4%
Interest On Invstmnt-Checking	415100	\$6,433	\$61,777	\$58,681	\$65,457	\$6,776	11.5%
Interest On Invstmnt-Cd's	415101	\$13,817	\$77,679	\$65,370	\$107,811	\$42,441	64.9%
Svcs Prov Oth Govt - S/T Comm	419601	\$52,210	\$51,182	\$50,857	\$50,857	—	—%
Misc Revenue (Local)	419990	\$7,800	\$7,650	\$8,300	\$10,300	\$2,000	24.1%
General Revenue Subtotal		\$2,624,458	\$3,387,714	\$3,374,324	\$3,447,642	\$73,318	2.2%
Total		\$2,624,458	\$3,387,714	\$3,374,324	\$3,447,642	\$73,318	2.2%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$15,786	\$21,820	\$19,560	\$21,562	\$2,002	10.2%
Teachers	511200	\$13,490	—	\$150,000	\$150,000	—	—%
Clerical/Secretarial	511400	\$19,639	\$19,985	\$23,270	\$23,311	\$41	0.2%
Paraprofessional	511500	\$145	—	—	—	—	—%
Service Workers	511600	\$4,343	\$14,888	—	\$5,000	\$5,000	—%
Skilled Crafts	511700	\$156,724	\$147,816	\$156,226	\$143,620	\$(12,606)	(8.1)%
Other Salaries	511900	\$11,620	\$12,131	\$12,397	\$13,009	\$612	4.9%
Salaries Of Temporary Employee	512000	\$4,828	\$38,801	\$40,000	\$40,000	—	—%
Salaries Subtotal		\$226,573	\$255,441	\$401,453	\$396,503	\$(4,950)	(1.2)%
Benefits							
Group Insurance	521000	\$33,253	\$36,975	\$31,377	\$48,880	\$17,503	55.8%
Medicare	522500	\$2,987	\$3,466	\$3,933	\$6,188	\$2,256	57.4%
La Teachers Retirement	523100	\$6,424	\$7,516	\$8,550	\$48,603	\$40,054	468.5%
La School Emp. Rtm System	523300	\$43,220	\$47,181	\$50,254	\$42,663	\$(7,592)	(15.1)%
Deferred Comp	523900	\$327	\$543	\$720	\$720	—	—%
Workers' Compensation	526000	\$203	—	\$250	\$400	\$150	60.0%
Sick Leave Severance Pay	528100	—	\$250	\$769	\$769	—	—%
Annual Leave Severance Pay	528200	\$98	\$401	\$1,160	\$1,160	—	—%
Benefits Subtotal		\$86,511	\$96,332	\$97,012	\$149,383	\$52,371	54.0%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$249	\$211	\$775	\$775	—	—%
Election Fees	531600	\$10,198	—	—	—	—	—%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purchased Tech Svc	534000	—	\$17,658	\$19,560	\$19,560	—	—%
Purch Prof/Tech Svc Subtotal		\$10,447	\$17,869	\$20,335	\$20,335	—	—%
Purch Property Svc							
Water/Sewage	541100	\$34,433	\$29,071	\$40,000	\$40,000	—	—%
Disposal Services	542100	\$11,720	\$19,466	\$20,000	\$25,000	\$5,000	25.0%
Pest Control	542301	\$9,312	\$11,788	\$15,000	\$15,000	—	—%
Mop Service	542302	\$9,995	\$14,057	\$14,000	\$14,000	—	—%
Rental Of Equip & Vehicles	544200	\$12,732	\$18,722	\$15,648	\$19,252	\$3,604	23.0%
Purch Property Svc Subtotal		\$78,192	\$93,104	\$104,648	\$113,252	\$8,604	8.2%
Other Purchased Svc							
Other Purchased Services	550000	—	\$3,099	\$3,130	\$3,130	—	—%
Other Purchased Svc Subtotal		—	\$3,099	\$3,130	\$3,130	—	—%
Materials & Supplies							
M & S	561000	\$57,486	\$81,735	\$90,000	\$90,000	—	—%
Technology-Related Supplies	561500	\$23,661	\$47,491	\$50,000	\$50,000	—	—%
Natural Gas	562100	\$15,400	\$6,221	\$17,000	\$17,000	—	—%
Electricity	562200	\$250,459	\$381,486	\$400,000	\$400,000	—	—%
Materials & Supplies Subtotal		\$347,006	\$516,933	\$557,000	\$557,000	—	—%
Property							
Equipment	573000	\$487	—	\$60,000	\$60,000	—	—%
Property Subtotal		\$487	—	\$60,000	\$60,000	—	—%
Other Objects							
Misc Expense	589000	\$21,638	\$11,563	\$15,000	\$15,000	—	—%
Uniforms	589051	\$4,623	\$5,415	\$5,446	\$5,446	—	—%
Grandparent	589052	—	—	\$100	\$100	—	—%
Utility Mngr Svcs	589053	\$369	\$598	\$156	\$154	\$(2)	(1.6)%
Other Objects Subtotal		\$26,629	\$17,576	\$20,702	\$20,700	\$(2)	(0.0)%
Other Uses Of Funds							
Transfers Out - G/F	593201	\$76,275	\$72,523	\$66,505	\$66,505	—	—%
Transfers Out - 7 Mill	593203	\$450,000	\$300,000	—	—	—	—%
Transfers Out - Sink Fd	593204	—	—	—	\$215,000	\$215,000	—%
Other Uses Of Funds Subtotal		\$526,275	\$372,523	\$66,505	\$281,505	\$215,000	323.3%
Total		\$1,302,121	\$1,372,878	\$1,330,785	\$1,601,807	\$271,022	20.4%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$2,624,458	\$3,387,714	\$3,374,324	\$3,447,642	\$73,318	2.2%
Total Expenditures	\$1,302,121	\$1,372,878	\$1,330,785	\$1,601,807	\$271,022	20.4%
Surplus/Deficit (Current)	\$1,322,337	\$2,014,836	\$2,043,539	\$1,845,835	\$(197,705)	(9.7)%
Prior Year Surplus	\$3,343,508	\$4,665,845	\$6,375,428	\$6,680,682	\$305,254	4.8%
Total Net Surplus	\$4,665,845	\$6,680,681	\$8,418,967	\$8,526,517	\$107,549	1.3%

Holden School District 25

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
Sales Tax Gross (1 Cent)	411301	\$731,659	\$717,540	\$720,124	\$720,124	—	—%
1/2 Cent Sales Tax (80/20)	411302	\$66,600	\$65,768	\$66,687	\$66,687	—	—%
Interest On Invstmnt-Checking	415100	\$1,999	\$19,100	\$18,154	\$24,826	\$6,672	36.7%
Interest On Invstmnt-Cd's	415101	\$4,241	\$24,032	\$20,224	\$40,890	\$20,666	102.2%
Svcs Prov Oth Govt - S/T Comm	419601	\$16,427	\$15,781	\$15,734	\$15,734	—	—%
Misc Revenue (Local)	419990	\$2,800	\$350	\$350	\$350	—	—%
General Revenue Subtotal		\$823,725	\$842,571	\$841,274	\$868,611	\$27,337	3.2%
Total		\$823,725	\$842,571	\$841,274	\$868,611	\$27,337	3.2%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$5,085	\$6,855	\$6,051	\$8,178	\$2,126	35.1%
Teachers	511200	\$9,450	\$2,340	\$2,500	\$15,000	\$12,500	500.0%
Clerical/Secretarial	511400	\$910	\$1,017	\$1,004	\$1,256	\$252	25.1%
Service Workers	511600	\$2,450	\$350	—	—	—	—%
Skilled Crafts	511700	\$47,330	\$44,152	\$46,978	\$54,471	\$7,493	15.9%
Other Salaries	511900	\$2,132	\$7,243	\$7,270	\$8,038	\$767	10.6%
Salaries Of Temporary Employee	512000	\$4,152	\$11,764	\$12,000	\$12,000	—	—%
Salaries Subtotal		\$71,509	\$73,721	\$75,804	\$98,942	\$23,139	30.5%
Benefits							
Group Insurance	521000	\$9,261	\$8,826	\$8,502	\$11,712	\$3,210	37.8%
Medicare	522500	\$967	\$1,011	\$1,215	\$1,344	\$128	10.6%
La Teachers Retirement	523100	\$3,153	\$2,434	\$2,651	\$5,539	\$2,888	108.9%
La School Emp. Rtm System	523300	\$14,121	\$12,546	\$12,654	\$16,181	\$3,526	27.9%
Deferred Comp	523900	\$11	\$46	\$70	\$70	—	—%
Workers' Compensation	526000	\$62	—	\$150	\$150	—	—%
Sick Leave Severance Pay	528100	—	\$77	\$277	\$277	—	—%
Annual Leave Severance Pay	528200	\$32	\$124	\$374	\$374	—	—%
Benefits Subtotal		\$27,607	\$25,065	\$25,893	\$35,646	\$9,753	37.7%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$87	\$74	\$272	\$272	—	—%
Purchased Tech Svc	534000	—	\$5,420	\$6,051	\$6,051	—	—%
Purch Prof/Tech Svc Subtotal		\$87	\$5,494	\$6,323	\$6,323	—	—%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Property Svc							
Water/Sewage	541100	\$1,713	\$1,944	\$2,500	\$2,500	—	—%
Disposal Services	542100	\$12,993	\$10,892	\$12,000	\$12,000	—	—%
Pest Control	542301	\$1,936	\$1,903	\$2,500	\$3,000	\$500	20.0%
Mop Service	542302	\$964	\$1,431	\$1,500	\$2,000	\$500	33.3%
Rental Of Equip & Vehicles	544200	\$4,068	\$5,770	\$4,841	\$7,302	\$2,461	50.8%
Purch Property Svc Subtotal		\$21,673	\$21,941	\$23,341	\$26,802	\$3,461	14.8%
Other Purchased Svc							
Other Purchased Services	550000	—	\$958	\$968	\$968	—	—%
Other Purchased Svc Subtotal		—	\$958	\$968	\$968	—	—%
Materials & Supplies							
M & S	561000	\$33,337	\$22,187	\$30,000	\$30,000	—	—%
Technology-Related Supplies	561500	\$7,622	\$8,490	\$10,000	\$10,000	—	—%
Natural Gas	562100	\$15,949	\$16,801	\$20,000	\$20,000	—	—%
Electricity	562200	\$73,898	\$103,267	\$110,000	\$180,000	\$70,000	63.6%
Materials & Supplies Subtotal		\$130,805	\$150,745	\$170,000	\$240,000	\$70,000	41.2%
Property							
Equipment	573000	\$149	—	—	—	—	—%
Property Subtotal		\$149	—	—	—	—	—%
Other Objects							
Misc Expense	589000	\$5,022	\$3,632	\$3,600	\$3,600	—	—%
Uniforms	589051	\$1,443	\$1,670	\$1,841	\$1,841	—	—%
Grandparent	589052	—	—	\$100	\$100	—	—%
Utility Mngr Svcs	589053	\$116	\$184	\$48	\$58	\$10	20.7%
Other Objects Subtotal		\$6,581	\$5,485	\$5,589	\$5,599	\$10	0.2%
Other Uses Of Funds							
Transfers Out - G/F	593201	\$30,343	\$22,437	\$20,575	\$20,575	—	—%
Transfers Out - Construction	593205	\$600,000	\$1,600,000	\$500,000	\$500,000	—	—%
Other Uses Of Funds Subtotal		\$630,343	\$1,622,437	\$520,575	\$520,575	—	—%
Total		\$888,754	\$1,905,846	\$828,494	\$934,856	\$106,362	12.8%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$823,725	\$842,571	\$841,274	\$868,611	\$27,337	3.2%
Total Expenditures	\$888,754	\$1,905,846	\$828,494	\$934,856	\$106,362	12.8%
Surplus/Deficit (Current)	\$(65,029)	\$(1,063,275)	\$12,780	\$(66,245)	\$(79,025)	(618.4)%
Prior Year Surplus	\$1,417,785	\$1,352,756	\$77,454	\$289,480	\$212,026	273.7%
Total Net Surplus	\$1,352,756	\$289,481	\$90,234	\$223,235	\$133,001	147.4%

Doyle School District 26

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
Sales Tax Gross (1 Cent)	411301	\$1,495,368	\$1,430,131	\$1,410,336	\$1,410,336	—	—%
1/2 Cent Sales Tax (80/20)	411302	\$136,122	\$131,091	\$130,604	\$130,604	—	—%
Interest On Invstmnt-Checking	415100	\$4,095	\$37,556	\$35,555	\$42,623	\$7,069	19.9%
Interest On Invstmnt-Cd's	415101	\$8,710	\$47,066	\$39,608	\$70,203	\$30,595	77.2%
Svcs Prov Oth Govt - S/T Comm	419601	\$33,553	\$31,427	\$30,814	\$30,814	—	—%
Misc Revenue (Local)	419990	\$7,433	—	—	\$700	\$700	—%
Sale Of Surplus Items/Fxas	453100	—	\$725	—	—	—	—%
General Revenue Subtotal		\$1,685,281	\$1,677,995	\$1,646,917	\$1,685,281	\$38,364	2.3%
Total		\$1,685,281	\$1,677,995	\$1,646,917	\$1,685,281	\$38,364	2.3%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$10,333	\$13,628	\$11,852	\$14,041	\$2,189	18.5%
Teachers	511200	\$11,400	\$14,020	\$15,000	\$18,000	\$3,000	20.0%
Clerical/Secretarial	511400	\$1,849	\$2,025	\$2,061	\$2,156	\$95	4.6%
Skilled Crafts	511700	\$102,593	\$116,786	\$90,461	\$93,521	\$3,060	3.4%
Other Salaries	511900	\$9,333	\$9,463	\$9,663	\$10,215	\$552	5.7%
Salaries Of Temporary Employee	512000	—	\$32	\$500	\$500	—	—%
Salaries Subtotal		\$135,509	\$155,953	\$129,537	\$138,433	\$8,896	6.9%
Benefits							
Group Insurance	521000	\$20,236	\$22,994	\$16,615	\$20,108	\$3,493	21.0%
Medicare	522500	\$1,819	\$2,106	\$2,351	\$2,180	\$(171)	(7.3)%
La Teachers Retirement	523100	\$2,828	\$2,849	\$3,315	\$3,556	\$240	7.2%
La School Emp. Rtm System	523300	\$29,302	\$31,780	\$24,648	\$27,780	\$3,133	12.7%
Deferred Comp	523900	\$148	\$182	\$200	\$200	—	—%
Workers' Compensation	526000	\$128	—	\$150	\$300	\$150	100.0%
Sick Leave Severance Pay	528100	—	\$151	\$481	\$481	—	—%
Annual Leave Severance Pay	528200	\$64	\$243	\$759	\$759	—	—%
Benefits Subtotal		\$54,526	\$60,304	\$48,519	\$55,365	\$6,845	14.1%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$160	\$135	\$497	\$400	\$(97)	(19.5)%
Purchased Tech Svc	534000	—	\$11,132	\$11,852	\$11,852	—	—%
Purch Prof/Tech Svc Subtotal		\$160	\$11,267	\$12,349	\$12,252	\$(97)	(0.8)%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Property Svc							
Water/Sewage	541100	\$54,834	\$40,661	\$45,000	\$60,000	\$15,000	33.3%
Disposal Services	542100	\$12,632	\$16,935	\$17,500	\$20,000	\$2,500	14.3%
Pest Control	542301	\$3,919	\$3,809	\$4,000	\$5,000	\$1,000	25.0%
Mop Service	542302	\$2,710	\$2,923	\$3,500	\$3,500	—	—%
Rental Of Equip & Vehicles	544200	\$8,281	\$11,565	\$9,481	\$12,536	\$3,055	32.2%
Purch Property Svc Subtotal		\$82,377	\$75,894	\$79,481	\$101,036	\$21,555	27.1%
Other Purchased Svc							
Other Purchased Services	550000	—	\$1,876	\$1,896	\$1,896	—	—%
Other Purchased Svc Subtotal		—	\$1,876	\$1,896	\$1,896	—	—%
Materials & Supplies							
M & S	561000	\$24,267	\$20,914	\$35,000	\$65,000	\$30,000	85.7%
Technology-Related Supplies	561500	\$15,488	\$17,272	\$20,000	\$20,000	—	—%
Natural Gas	562100	\$17,418	\$14,401	\$20,000	\$20,000	—	—%
Electricity	562200	\$184,644	\$190,855	\$200,000	\$250,000	\$50,000	25.0%
Materials & Supplies Subtotal		\$241,817	\$243,443	\$275,000	\$355,000	\$80,000	29.1%
Property							
Equipment	573000	\$307	—	\$10,000	\$10,000	—	—%
Property Subtotal		\$307	—	\$10,000	\$10,000	—	—%
Other Objects							
Misc Expense	589000	\$10,189	\$7,475	\$7,100	\$7,100	—	—%
Uniforms	589051	\$2,953	\$3,321	\$3,500	\$3,500	—	—%
Grandparent	589052	—	—	\$100	\$100	—	—%
Utility Mngr Svcs	589053	\$236	\$367	\$95	\$100	\$5	5.8%
Other Objects Subtotal		\$13,378	\$11,163	\$10,795	\$10,800	\$5	0.1%
Other Uses Of Funds							
Transfers Out - G/F	593201	\$41,780	\$63,942	\$40,295	\$40,295	—	—%
Transfers Out - 7 Mill	593203	—	\$425,000	\$300,000	\$300,000	—	—%
Other Uses Of Funds Subtotal		\$41,780	\$488,942	\$340,295	\$340,295	—	—%
Total		\$569,854	\$1,048,842	\$907,873	\$1,025,077	\$117,204	12.9%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$1,685,281	\$1,677,995	\$1,646,917	\$1,685,281	\$38,364	2.3%
Total Expenditures	\$569,854	\$1,048,842	\$907,873	\$1,025,077	\$117,204	12.9%
Surplus/Deficit (Current)	\$1,115,427	\$629,152	\$739,044	\$660,204	\$(78,840)	(10.7)%
Prior Year Surplus	\$2,214,800	\$3,330,227	\$3,855,985	\$3,959,380	\$103,395	2.7%
Total Net Surplus	\$3,330,227	\$3,959,379	\$4,595,029	\$4,619,584	\$24,555	0.5%

Springfield School District 27

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
Sales Tax Gross (1 Cent)	411301	\$1,574,551	\$1,531,449	\$1,511,153	\$1,511,153	—	—%
1/2 Cent Sales Tax (80/20)	411302	\$143,349	\$140,378	\$139,940	\$139,940	—	—%
Interest On Invstmnt-Checking	415100	\$4,341	\$40,233	\$38,096	\$45,649	\$7,552	19.8%
Interest On Invstmnt-Cd's	415101	\$9,314	\$50,430	\$42,439	\$75,186	\$32,747	77.2%
Svcs Prov Oth Govt - S/T Comm	419601	\$35,261	\$33,654	\$33,017	\$33,017	—	—%
Transfers In - G/F	452201	—	\$16,244	—	—	—	—%
General Revenue Subtotal		\$1,766,816	\$1,812,388	\$1,764,646	\$1,804,945	\$40,299	2.3%
Total		\$1,766,816	\$1,812,388	\$1,764,646	\$1,804,945	\$40,299	2.3%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$10,681	\$14,393	\$12,699	\$15,037	\$2,338	18.4%
Teachers	511200	\$30,520	\$1,116	\$2,000	\$1,000	\$(1,000)	(50.0)%
Tchr - Coaching Supplement	511210	\$8,600	—	—	—	—	—%
Clerical/Secretarial	511400	\$3,469	\$3,220	\$4,704	\$4,809	\$105	2.2%
Service Workers	511600	\$7,188	\$5,993	\$8,000	\$8,000	—	—%
Skilled Crafts	511700	\$126,784	\$124,462	\$124,683	\$100,159	\$(24,525)	(19.7)%
Other Salaries	511900	\$15,385	\$14,709	\$14,986	\$10,585	\$(4,401)	(29.4)%
Salaries Of Temporary Employee	512000	\$7,117	\$7,972	\$10,000	\$5,000	\$(5,000)	(50.0)%
Salaries Subtotal		\$209,744	\$171,866	\$177,073	\$144,590	\$(32,482)	(18.3)%
Benefits							
Group Insurance	521000	\$24,162	\$24,240	\$17,793	\$21,535	\$3,742	21.0%
Medicare	522500	\$2,864	\$2,283	\$3,058	\$2,313	\$(745)	(24.4)%
La Teachers Retirement	523100	\$6,937	\$5,092	\$5,639	\$5,494	\$(145)	(2.6)%
La School Emp. Rtm System	523300	\$36,273	\$34,701	\$34,277	\$29,752	\$(4,525)	(13.2)%
Deferred Comp	523900	\$477	\$17	\$110	\$110	—	—%
Workers' Compensation	526000	\$137	—	\$150	\$300	\$150	100.0%
Sick Leave Severance Pay	528100	—	\$162	\$530	\$530	—	—%
Annual Leave Severance Pay	528200	\$67	\$260	\$785	\$785	—	—%
Benefits Subtotal		\$70,916	\$66,755	\$62,342	\$60,820	\$(1,522)	(2.4)%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$168	\$142	\$523	\$400	\$(123)	(23.5)%
Purchased Tech Svc	534000	—	\$11,904	\$12,699	\$12,699	—	—%
Purch Prof/Tech Svc Subtotal		\$168	\$12,046	\$13,222	\$13,099	\$(123)	(0.9)%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Property Svc							
Water/Sewage	541100	\$21,097	\$26,313	\$25,000	\$30,000	\$5,000	20.0%
Disposal Services	542100	\$10,212	\$10,812	\$12,000	\$20,000	\$8,000	66.7%
Pest Control	542301	\$6,635	\$6,267	\$6,000	\$6,000	—	—%
Mop Service	542302	\$11,462	\$17,146	\$18,000	\$18,000	—	—%
Rental Of Land & Buildings	544100	—	—	—	\$2,800	\$2,800	—%
Rental Of Equip & Vehicles	544200	\$8,609	\$12,380	\$10,159	\$13,426	\$3,267	32.2%
Purch Property Svc Subtotal		\$58,014	\$72,918	\$71,159	\$90,226	\$19,067	26.8%
Other Purchased Svc							
Other Purchased Services	550000	—	\$2,011	\$2,032	\$2,032	—	—%
Other Purchased Svc Subtotal		—	\$2,011	\$2,032	\$2,032	—	—%
Materials & Supplies							
M & S	561000	\$55,973	\$86,135	\$70,000	\$95,000	\$25,000	35.7%
Technology-Related Supplies	561500	\$18,770	\$17,916	\$20,000	\$20,000	—	—%
Natural Gas	562100	\$17,253	\$6,643	\$18,000	\$18,000	—	—%
Electricity	562200	\$178,907	\$247,916	\$260,000	\$260,000	—	—%
Materials & Supplies Subtotal		\$270,904	\$358,610	\$368,000	\$393,000	\$25,000	6.8%
Property							
Equipment	573000	\$328	\$15,354	\$20,000	\$28,000	\$8,000	40.0%
Property Subtotal		\$328	\$15,354	\$20,000	\$28,000	\$8,000	40.0%
Other Objects							
Misc Expense	589000	\$11,337	\$28,303	\$32,200	\$32,200	—	—%
Uniforms	589051	\$3,120	\$3,557	\$3,647	\$3,647	—	—%
Grandparent	589052	\$1,421	\$376	\$1,500	\$1,500	—	—%
Utility Mngr Svcs	589053	\$249	\$394	\$102	\$107	\$6	5.7%
Other Objects Subtotal		\$16,128	\$32,630	\$37,449	\$37,454	\$6	0.0%
Other Uses Of Funds							
Transfers Out - G/F	593201	\$44,677	\$47,083	\$43,176	\$43,176	—	—%
Transfers Out - 7 Mill	593203	\$125,000	\$100,000	—	—	—	—%
Transfers Out - Construction	593205	—	\$3,500,000	\$1,300,000	\$1,300,000	—	—%
Other Uses Of Funds Subtotal		\$169,677	\$3,647,083	\$1,343,176	\$1,343,176	—	—%
Total		\$795,879	\$4,379,272	\$2,094,451	\$2,112,397	\$17,946	0.9%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$1,766,816	\$1,812,388	\$1,764,646	\$1,804,945	\$40,299	2.3%
Total Expenditures	\$795,879	\$4,379,272	\$2,094,451	\$2,112,397	\$17,946	0.9%
Surplus/Deficit (Current)	\$970,937	\$(2,566,884)	\$(329,805)	\$(307,452)	\$22,354	(6.8)%
Prior Year Surplus	\$2,189,561	\$3,160,498	\$562,647	\$593,612	\$30,965	5.5%
Total Net Surplus	\$3,160,498	\$593,614	\$232,842	\$286,160	\$53,319	22.9%

Frost School District 31

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
Sales Tax Gross (1 Cent)	411301	\$388,343	\$376,945	\$365,602	\$365,602	—	—%
1/2 Cent Sales Tax (80/20)	411302	\$35,363	\$34,554	\$33,857	\$33,857	—	—%
Interest On Invstmnt-Checking	415100	\$1,083	\$9,771	\$9,217	\$12,735	\$3,518	38.2%
Interest On Invstmnt-Cd's	415101	\$2,355	\$12,201	\$10,268	\$20,975	\$10,708	104.3%
Svcs Prov Oth Govt - S/T Comm	419601	\$8,668	\$8,277	\$7,988	\$7,988	—	—%
General Revenue Subtotal		\$435,812	\$441,749	\$426,931	\$441,157	\$14,226	3.3%
Total		\$435,812	\$441,749	\$426,931	\$441,157	\$14,226	3.3%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$2,553	\$3,467	\$3,072	\$4,195	\$1,123	36.5%
Clerical/Secretarial	511400	\$457	\$514	\$557	\$644	\$87	15.6%
Service Workers	511600	—	\$4,226	\$5,000	\$5,000	—	—%
Skilled Crafts	511700	\$22,136	\$19,497	\$23,981	\$27,942	\$3,961	16.5%
Other Salaries	511900	\$1,070	\$6,134	\$6,261	\$6,558	\$297	4.7%
Salaries Of Temporary Employee	512000	\$870	\$753	\$1,000	\$1,000	—	—%
Salaries Subtotal		\$27,086	\$34,592	\$39,872	\$45,340	\$5,468	13.7%
Benefits							
Group Insurance	521000	\$4,324	\$4,084	\$4,305	\$6,008	\$1,703	39.5%
Medicare	522500	\$362	\$432	\$682	\$661	\$(21)	(3.1)%
La Teachers Retirement	523100	\$387	\$612	\$1,263	\$794	\$(469)	(37.1)%
La School Emp. Rtm System	523300	\$6,370	\$5,576	\$6,411	\$8,300	\$1,889	29.5%
Deferred Comp	523900	\$11	\$44	\$50	\$50	—	—%
Workers' Compensation	526000	\$35	—	\$30	\$100	\$70	233.3%
Sick Leave Severance Pay	528100	—	\$39	\$142	\$142	—	—%
Annual Leave Severance Pay	528200	\$16	\$63	\$188	\$188	—	—%
Benefits Subtotal		\$11,505	\$10,851	\$13,071	\$16,243	\$3,172	24.3%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$41	\$35	\$127	\$127	—	—%
Purchased Tech Svc	534000	—	\$3,010	\$3,072	\$3,072	—	—%
Purch Prof/Tech Svc Subtotal		\$41	\$3,045	\$3,199	\$3,199	—	—%
Purch Property Svc							
Water/Sewage	541100	\$7,258	\$8,404	\$10,000	\$10,000	—	—%
Disposal Services	542100	\$2,700	\$3,035	\$3,500	\$3,500	—	—%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Pest Control	542301	\$2,144	\$2,127	\$2,000	\$2,000	—	—%
Mop Service	542302	\$784	\$1,096	\$1,500	\$2,000	\$500	33.3%
Rental Of Equip & Vehicles	544200	\$2,078	\$3,062	\$2,458	\$3,746	\$1,288	52.4%
Purch Property Svc Subtotal		\$14,964	\$17,724	\$19,458	\$21,246	\$1,788	9.2%
Other Purchased Svc							
Other Purchased Services	550000	—	\$487	\$492	\$492	—	—%
Other Purchased Svc Subtotal		—	\$487	\$492	\$492	—	—%
Materials & Supplies							
M & S	561000	\$5,979	\$5,492	\$15,000	\$15,000	—	—%
Technology-Related Supplies	561500	\$3,826	\$4,309	\$5,000	\$5,000	—	—%
Natural Gas	562100	\$4,411	\$4,772	\$7,000	\$7,000	—	—%
Electricity	562200	\$43,566	\$73,933	\$75,000	\$75,000	—	—%
Materials & Supplies Subtotal		\$57,782	\$88,505	\$102,000	\$102,000	—	—%
Property							
Equipment	573000	\$83	\$7,749	\$20,000	\$20,000	—	—%
Property Subtotal		\$83	\$7,749	\$20,000	\$20,000	—	—%
Other Objects							
Misc Expense	589000	\$3,476	\$1,751	\$2,500	\$2,500	—	—%
Uniforms	589051	\$774	\$874	\$924	\$924	—	—%
Grandparent	589052	—	—	\$100	\$100	—	—%
Utility Mngr Svcs	589053	\$61	\$97	\$25	\$30	\$5	21.9%
Other Objects Subtotal		\$4,311	\$2,722	\$3,549	\$3,554	\$5	0.2%
Other Uses Of Funds							
Transfers Out - G/F	593201	\$21,298	\$21,391	\$10,446	\$10,446	—	—%
Transfers Out - 7 Mill	593203	—	\$150,000	\$200,000	\$200,000	—	—%
Transfers Out - Sink Fd	593204	\$68,165	\$67,665	\$67,190	\$67,190	—	—%
Other Uses Of Funds Subtotal		\$89,463	\$239,056	\$277,636	\$277,636	—	—%
Total		\$205,236	\$404,731	\$479,276	\$489,709	\$10,433	2.2%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$435,812	\$441,749	\$426,931	\$441,157	\$14,226	3.3%
Total Expenditures	\$205,236	\$404,731	\$479,276	\$489,709	\$10,433	2.2%
Surplus/Deficit (Current)	\$230,576	\$37,018	\$(52,345)	\$(48,553)	\$3,793	(7.2)%
Prior Year Surplus	\$378,803	\$609,379	\$556,673	\$646,395	\$89,722	16.1%
Total Net Surplus	\$609,379	\$646,397	\$504,328	\$597,842	\$93,515	18.5%

French Settlement Sch District 32

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
Sales Tax Gross (1 Cent)	411301	\$1,039,515	\$1,053,762	\$1,056,921	\$1,056,921	—	—%
1/2 Cent Sales Tax (80/20)	411302	\$94,651	\$96,585	\$97,876	\$97,876	—	—%
Interest On Invstmnt-Checking	415100	\$2,885	\$28,039	\$26,645	\$33,110	\$6,465	24.3%
Interest On Invstmnt-Cd's	415101	\$6,241	\$35,271	\$29,683	\$54,535	\$24,852	83.7%
Svcs Prov Oth Govt - S/T Comm	419601	\$23,235	\$23,175	\$23,092	\$23,092	—	—%
Misc Revenue (Local)	419990	—	—	—	\$400	\$400	—%
Transfers In - G/F	452201	—	\$45,042	—	—	—	—%
Transfers In - Disaster	452221	—	\$48,871	—	—	—	—%
General Revenue Subtotal		\$1,166,526	\$1,330,745	\$1,234,217	\$1,265,935	\$31,718	2.6%
Total		\$1,166,526	\$1,330,745	\$1,234,217	\$1,265,935	\$31,718	2.6%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$6,923	\$9,767	\$8,882	\$10,907	\$2,025	22.8%
Teachers	511200	\$152,227	—	—	\$104,000	\$104,000	—%
Tchr - Coaching Supplement	511210	\$2,600	—	—	—	—	—%
Therapists/Spec/Counselors	511300	—	—	—	\$5,000	\$5,000	—%
Clerical/Secretarial	511400	\$1,239	\$1,445	\$1,477	\$1,675	\$198	13.4%
Paraprofessional	511500	—	\$21,910	\$22,000	\$5,000	\$(17,000)	(77.3)%
Service Workers	511600	\$7,920	\$1,273	\$2,000	\$2,000	—	—%
Skilled Crafts	511700	\$74,775	\$34,948	\$59,828	\$72,648	\$12,821	21.4%
Other Salaries	511900	\$12,903	\$13,189	\$13,341	\$9,051	\$(4,290)	(32.2)%
Salaries Of Temporary Employee	512000	\$1,044	\$5,926	\$7,500	\$5,000	\$(2,500)	(33.3)%
Salaries Subtotal		\$259,631	\$88,458	\$115,027	\$215,281	\$100,254	87.2%
Benefits							
Group Insurance	521000	\$43,321	\$7,899	\$12,417	\$29,620	\$17,203	138.5%
Medicare	522500	\$3,396	\$1,227	\$1,736	\$3,133	\$1,396	80.4%
La Teachers Retirement	523100	\$44,255	\$9,187	\$10,682	\$24,719	\$14,037	131.4%
La School Emp. Rtm System	523300	\$21,267	\$10,524	\$18,024	\$21,580	\$3,556	19.7%
Deferred Comp	523900	\$17	\$7	\$10	\$10	—	—%
Workers' Compensation	526000	\$92	—	\$175	\$175	—	—%
Sick Leave Severance Pay	528100	—	\$113	\$344	\$344	—	—%
Annual Leave Severance Pay	528200	\$43	\$182	\$509	\$509	—	—%
Benefits Subtotal		\$112,391	\$29,138	\$43,897	\$80,090	\$36,193	82.4%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$109	\$92	\$338	\$200	\$(138)	(40.8)%
Purchased Tech Svc	534000	—	\$7,976	\$8,882	\$8,882	—	—%
Purch Prof/Tech Svc Subtotal		\$109	\$8,068	\$9,220	\$9,082	\$(138)	(1.5)%
Purch Property Svc							
Water/Sewage	541100	\$23,705	\$32,274	\$30,000	\$40,000	\$10,000	33.3%
Disposal Services	542100	\$8,648	\$9,578	\$10,000	\$13,000	\$3,000	30.0%
Pest Control	542301	\$3,921	\$3,992	\$4,000	\$4,000	—	—%
Mop Service	542302	\$1,684	\$1,873	\$2,000	\$2,000	—	—%
Rental Of Equip & Vehicles	544200	\$5,613	\$8,479	\$7,105	\$9,738	\$2,633	37.1%
Purch Property Svc Subtotal		\$43,571	\$56,196	\$53,105	\$68,738	\$15,633	29.4%
Other Purchased Svc							
Other Purchased Services	550000	—	\$1,405	\$1,421	\$1,421	—	—%
Other Purchased Svc Subtotal		—	\$1,405	\$1,421	\$1,421	—	—%
Materials & Supplies							
M & S	561000	\$19,774	\$67,793	\$70,000	\$70,000	—	—%
Technology-Related Supplies	561500	\$10,376	\$11,655	\$15,000	\$15,000	—	—%
Natural Gas	562100	\$18,315	\$14,431	\$20,000	\$20,000	—	—%
Electricity	562200	\$173,649	\$151,888	\$185,000	\$210,000	\$25,000	13.5%
Materials & Supplies Subtotal		\$222,115	\$245,767	\$290,000	\$315,000	\$25,000	8.6%
Property							
Equipment	573000	\$6,970	\$7,677	\$20,000	\$20,000	—	—%
Property Subtotal		\$6,970	\$7,677	\$20,000	\$20,000	—	—%
Other Objects							
Misc Expense	589000	\$8,644	\$9,251	\$9,000	\$11,500	\$2,500	27.8%
Uniforms	589051	\$2,067	\$2,452	\$2,275	\$2,275	—	—%
Grandparent	589052	—	\$40	\$100	\$100	—	—%
Utility Mngr Svcs	589053	\$165	\$270	\$71	\$78	\$7	9.7%
Other Objects Subtotal		\$10,875	\$12,014	\$11,446	\$13,953	\$2,507	21.9%
Other Uses Of Funds							
Transfers Out - G/F	593201	\$29,935	\$32,930	\$30,198	\$30,198	—	—%
Transfers Out - 7 Mill	593203	\$500,000	\$350,000	\$100,000	\$100,000	—	—%
Other Uses Of Funds Subtotal		\$529,935	\$382,930	\$130,198	\$130,198	—	—%
Total		\$1,185,596	\$831,653	\$674,314	\$853,763	\$179,449	26.6%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$1,166,526	\$1,330,745	\$1,234,217	\$1,265,935	\$31,718	2.6%
Total Expenditures	\$1,185,596	\$831,653	\$674,314	\$853,763	\$179,449	26.6%
Surplus/Deficit (Current)	\$(19,070)	\$499,092	\$559,903	\$412,172	\$(147,731)	(26.4)%
Prior Year Surplus	\$685,670	\$666,600	\$865,034	\$1,165,691	\$300,657	34.8%
Total Net Surplus	\$666,600	\$1,165,692	\$1,424,937	\$1,577,863	\$152,926	10.7%

Maurepas School District 33

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
Sales Tax Gross (1 Cent)	411301	\$404,786	\$358,062	\$343,444	\$343,444	—	—%
1/2 Cent Sales Tax (80/20)	411302	\$36,927	\$32,825	\$31,805	\$31,805	—	—%
Add'l District Sales Tax	411303	\$271,287	\$274,266	\$262,000	\$262,000	—	—%
Interest On Invstmnt-Checking	415100	\$1,097	\$9,210	\$8,658	\$12,712	\$4,054	46.8%
Interest On Invstmnt-Cd's	415101	\$2,295	\$11,461	\$9,645	\$20,938	\$11,293	117.1%
Svcs Prov Oth Govt - S/T Comm	419601	\$9,138	\$7,858	\$7,504	\$7,504	—	—%
Transfers In - G/F	452201	—	\$6,096	—	—	—	—%
Transfers In - Disaster	452221	—	\$1,342	—	—	—	—%
General Revenue Subtotal		\$725,530	\$701,118	\$663,056	\$678,403	\$15,347	2.3%
Total		\$725,530	\$701,118	\$663,056	\$678,403	\$15,347	2.3%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$2,900	\$3,518	\$2,886	\$4,188	\$1,302	45.1%
Teachers	511200	\$46,067	—	—	—	—	—%
Clerical/Secretarial	511400	\$519	\$526	\$543	\$3,143	\$2,600	478.7%
Skilled Crafts	511700	\$30,315	\$40,011	\$35,524	\$27,893	\$(7,631)	(21.5)%
Other Salaries	511900	\$1,216	\$1,157	\$1,229	\$1,555	\$327	26.6%
Salaries Of Temporary Employee	512000	\$3,357	\$1,058	\$1,500	\$1,500	—	—%
Salaries Subtotal		\$84,374	\$46,269	\$41,682	\$38,279	\$(3,403)	(8.2)%
Benefits							
Group Insurance	521000	\$5,450	\$7,432	\$4,081	\$5,997	\$1,916	47.0%
Medicare	522500	\$1,184	\$622	\$686	\$661	\$(25)	(3.6)%
La Teachers Retirement	523100	\$12,049	\$417	\$1,340	\$1,683	\$344	25.6%
La School Emp. Rtm System	523300	\$8,300	\$10,881	\$10,193	\$8,286	\$(1,908)	(18.7)%
Workers' Compensation	526000	\$34	—	\$75	\$75	—	—%
Sick Leave Severance Pay	528100	—	\$37	\$157	\$157	—	—%
Annual Leave Severance Pay	528200	\$18	\$59	\$213	\$213	—	—%
Benefits Subtotal		\$27,035	\$19,448	\$16,745	\$17,072	\$327	2.0%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$50	\$42	\$156	\$156	—	—%
Purchased Tech Svc	534000	—	\$2,933	\$2,886	\$2,886	—	—%
Purch Prof/Tech Svc Subtotal		\$50	\$2,975	\$3,042	\$3,042	—	—%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Property Svc							
Water/Sewage	541100	\$16,399	\$11,569	\$15,000	\$15,000	—	—%
Disposal Services	542100	\$2,703	\$2,761	\$3,000	\$3,000	—	—%
Pest Control	542301	\$5,855	\$1,058	\$1,000	\$1,000	—	—%
Mop Service	542302	\$750	\$856	\$1,000	\$1,000	—	—%
Rental Of Equip & Vehicles	544200	\$2,300	\$2,930	\$2,309	\$3,739	\$1,430	61.9%
Purch Property Svc Subtotal		\$28,007	\$19,174	\$22,309	\$23,739	\$1,430	6.4%
Other Purchased Svc							
Other Purchased Services	550000	—	\$455	\$462	\$462	—	—%
Other Purchased Svc Subtotal		—	\$455	\$462	\$462	—	—%
Materials & Supplies							
M & S	561000	\$14,514	\$15,320	\$20,000	\$20,000	—	—%
Technology-Related Supplies	561500	\$4,346	\$4,817	\$5,000	\$5,000	—	—%
Natural Gas	562100	\$4,420	\$4,396	\$5,000	\$5,000	—	—%
Electricity	562200	\$82,365	\$94,981	\$120,000	\$120,000	—	—%
Materials & Supplies Subtotal		\$105,645	\$119,513	\$150,000	\$150,000	—	—%
Property							
Equipment	573000	\$81	\$7,741	\$80,000	\$80,000	—	—%
Property Subtotal		\$81	\$7,741	\$80,000	\$80,000	—	—%
Other Objects							
Misc Expense	589000	\$2,777	\$1,657	\$2,500	\$2,500	—	—%
Uniforms	589051	\$796	\$828	\$1,001	\$1,001	—	—%
Grandparent	589052	—	—	\$100	\$100	—	—%
Utility Mngr Svcs	589053	\$64	\$92	\$23	\$30	\$7	29.6%
Other Objects Subtotal		\$3,637	\$2,577	\$3,624	\$3,631	\$7	0.2%
Other Uses Of Funds							
Transfers Out - G/F	593201	\$21,008	\$20,701	\$9,813	\$9,813	—	—%
Transfers Out - 7 Mill	593203	\$150,000	\$350,000	\$50,000	\$50,000	—	—%
Transfers Out - Construction	593205	\$350,000	—	—	—	—	—%
Other Uses Of Funds Subtotal		\$521,008	\$370,701	\$59,813	\$59,813	—	—%
Total		\$769,837	\$588,853	\$377,676	\$376,037	\$(1,639)	(0.4)%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$725,530	\$701,118	\$663,056	\$678,403	\$15,347	2.3%
Total Expenditures	\$769,837	\$588,853	\$377,676	\$376,037	\$(1,639)	(0.4)%
Surplus/Deficit (Current)	\$(44,307)	\$112,265	\$285,380	\$302,366	\$16,986	6.0%
Prior Year Surplus	\$977,348	\$933,041	\$842,916	\$1,045,308	\$202,392	24.0%
Total Net Surplus	\$933,041	\$1,045,306	\$1,128,296	\$1,347,674	\$219,378	19.4%

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
 - The 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).

Revenue	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$4,312,251	\$4,548,471	\$4,529,000	\$4,750,000	\$221,000	4.9%
Penalties/Interest Prop Tax	411160	\$17,188	\$18,447	\$15,000	\$15,000	—	—%
Interest On Invstmnt-Checking	415100	\$7,145	\$6,646	\$10,000	\$20,000	\$10,000	100.0%
Revenue Sharing - Other Taxes	438150	\$243,576	\$250,359	\$250,359	\$253,323	\$2,964	1.2%
Fema - Disaster Relief	445800	—	\$1,163,090	\$2,000,000	\$2,000,000	—	—%
Transfers In - G/F	452201	—	\$336,692	—	—	—	—%
Transfers In - 2Nd S/T	452202	\$2,325,000	\$6,100,000	\$4,950,000	\$4,950,000	—	—%
Insurance Proceeds From Losses	453200	\$2,414,660	\$198,891	—	—	—	—%
General Revenue Subtotal		\$9,319,820	\$12,622,596	\$11,754,359	\$11,988,323	\$233,964	2.0%
Total		\$9,319,820	\$12,622,596	\$11,754,359	\$11,988,323	\$233,964	2.0%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$347,532	\$108,658	\$78,000	\$78,000	—	—%
Assessor Fees	531100	\$922	\$555	\$1,000	\$1,000	\$(0)	(0.0)%
Pension Fund	531300	\$174,878	\$176,383	\$176,384	\$190,000	\$13,616	7.7%
Architect/Engineering Svcs	533400	\$11,399	\$18,551	\$45,000	\$78,000	\$33,000	73.3%
Purch Prof/Tech Svc Subtotal		\$534,731	\$304,148	\$300,384	\$347,000	\$46,616	15.5%
Purch Property Svc							
Disposal Services	542100	\$127,971	—	—	—	—	—%
Upkeep Of Grounds	542400	\$660,331	\$1,208,645	\$978,000	\$975,000	\$(3,000)	(0.3)%
Repair & Maint	543000	\$127,131	\$175,086	\$164,800	\$164,800	—	—%
7 MI Rprs & Mnt Bldg	543001	\$5,897,636	\$6,843,772	\$5,800,000	\$6,043,000	\$243,000	4.2%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
7 MI Rprs & Mnt Eqp	543002	\$138,453	\$660,684	\$620,000	\$620,000	—	—%
Construction Services	545000	\$4,031,717	\$3,472,038	\$2,598,000	\$2,018,000	\$(580,000)	(22.3)%
Purch Property Svc Subtotal		\$10,983,238	\$12,360,225	\$10,160,800	\$9,820,800	\$(340,000)	(3.3)%
Materials & Supplies							
M & S	561000	\$1,478	—	—	—	—	—%
Materials & Supplies Subtotal		\$1,478	—	—	—	—	—%
Other Objects							
Misc Expense	589000	\$2,620	\$17,019	\$20,000	\$20,000	—	—%
Other Objects Subtotal		\$2,620	\$17,019	\$20,000	\$20,000	—	—%
Total		\$11,522,068	\$12,681,392	\$10,481,184	\$10,187,800	\$(293,384)	(2.8)%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$9,319,820	\$12,622,596	\$11,754,359	\$11,988,323	\$233,964	2.0%
Total Expenditures	\$11,522,068	\$12,681,392	\$10,481,184	\$10,187,800	\$(293,384)	(2.8)%
Surplus/Deficit (Current)	\$(2,202,248)	\$(58,796)	\$1,273,175	\$1,800,523	\$527,348	41.4%
Prior Year Surplus	\$3,585,951	\$1,383,703	\$1,504,471	\$1,324,907	\$(179,564)	(11.9)%
Total Net Surplus	\$1,383,703	\$1,324,907	\$2,777,646	\$3,125,430	\$347,784	12.5%

LIVINGSTON PARISH PUBLIC SCHOOLS
7 MILL MAINTENANCE - FUND 03
REVISED 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
FUND BALANCE (07/01/23)	\$ 1,324,907	\$ 140,271	\$ 225,908	\$ 142,516	\$ 491,950	\$ 12,367	\$ 45,487	\$ 40,963	\$ 41,258	\$ 68,122
REVENUE										
(2) RENEWABLE TAXES	1,486,209	1,168,748	770,001	365,789	138,733	238,190	255,096	71,167	185,029	71,040
PENALTIES/INTEREST PROP TAX	4,782	3,790	2,528	1,174	363	711	762	184	533	173
INTEREST ON INSTMT-CHECKING	6,258	4,921	3,242	1,540	584	1,003	1,074	300	779	299
REVENUE SHARING - OTHER TAXES	79,261	62,331	41,065	19,508	7,399	12,703	13,605	3,795	9,868	3,789
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 S/T	1,100,000	1,900,000	1,300,000	-	-	300,000	-	200,000	100,000	50,000
TOTAL REVENUE	2,880,403	3,385,323	2,163,983	759,401	411,136	633,004	539,585	328,096	595,722	291,669
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	313	246	162	77	29	50	54	15	39	15
PENSION FUND	59,448	46,750	30,800	14,632	5,549	9,528	10,204	2,847	7,401	2,842
ARCHITECT/ENGINEERING SVCS	5,000	5,000	20,000	15,000	5,000	5,000	5,000	13,000	2,500	2,500
UPKEEP OF GROUNDS	300,000	250,000	125,000	110,000	32,000	50,000	25,000	3,000	50,000	30,000
REPAIR & MAINT	48,433	38,408	25,816	13,051	5,881	8,722	9,556	3,847	7,343	3,743
7 ML RPRS & MNT BLDG	1,535,000	1,545,000	1,080,000	512,000	155,000	306,000	257,000	153,000	290,000	210,000
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	500,000	500,000	500,000	-	-	215,000	10,000	180,000	110,000	3,000
MISC EXPENSE	6,258	4,921	3,242	1,540	584	1,003	1,074	300	779	299
TOTAL DISBURSEMENT	2,569,452	2,420,325	2,243,020	696,300	211,044	602,302	337,887	365,009	481,062	261,399
PROJECTED FUND BALANCE (06/30/24)	\$ 427,016	\$ 1,105,269	\$ 146,871	\$ 205,617	\$ 692,043	\$ 43,069	\$ 247,185	\$ 4,050	\$ 155,918	\$ 98,392

Denham Springs School District 01

Description

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$1,362,915	\$1,449,998	\$1,443,890	\$1,486,209	\$42,319	2.9%
Penalties/Interest Prop Tax	411160	\$5,435	\$5,870	\$4,782	\$4,782	—	—%
Interest On Invstmnt-Checking	415100	\$2,264	\$2,101	\$3,161	\$6,258	\$3,097	98.0%
Revenue Sharing - Other Taxes	438150	\$76,983	\$79,817	\$79,817	\$79,261	\$(556)	(0.7)%
Fema - Disaster Relief	445800	—	\$130,869	\$203,893	\$203,893	—	—%
Transfers In - 2Nd S/T	452202	\$250,000	\$2,125,000	\$1,100,000	\$1,100,000	—	—%
Insurance Proceeds From Losses	453200	\$484,672	\$(379,633)	—	—	—	—%
General Revenue Subtotal		\$2,182,269	\$3,414,021	\$2,835,542	\$2,880,403	\$44,861	1.6%
Total		\$2,182,269	\$3,414,021	\$2,835,542	\$2,880,403	\$44,861	1.6%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$57,142	\$19,749	\$15,000	\$15,000	—	—%
Assessor Fees	531100	\$292	\$176	\$316	\$313	\$(3)	(1.0)%
Pension Fund	531300	\$55,271	\$56,233	\$56,233	\$59,448	\$3,216	5.7%
Architect/Engineering Svcs	533400	—	\$2,100	\$5,000	\$5,000	—	—%
Purch Prof/Tech Svc Subtotal		\$112,705	\$78,258	\$76,549	\$79,761	\$3,212	4.2%
Purch Property Svc							
Disposal Services	542100	\$8,174	—	—	—	—	—%
Upkeep Of Grounds	542400	\$163,388	\$392,434	\$300,000	\$300,000	—	—%
Repair & Maint	543000	\$40,970	\$45,221	\$49,321	\$48,433	\$(889)	(1.8)%
7 MI Rprs & Mnt Bldg	543001	\$1,511,364	\$1,798,515	\$1,515,000	\$1,535,000	\$20,000	1.3%
7 MI Rprs & Mnt Eqp	543002	\$69,639	\$166,141	\$100,000	\$100,000	—	—%
Construction Services	545000	\$742,406	\$924,284	\$800,000	\$500,000	\$(300,000)	(37.5)%
Purch Property Svc Subtotal		\$2,535,941	\$3,326,595	\$2,764,321	\$2,483,433	\$(280,889)	(10.2)%
Materials & Supplies							
M & S	561000	\$467	—	—	—	—	—%
Materials & Supplies Subtotal		\$467	—	—	—	—	—%
Other Objects							
Misc Expense	589000	\$2,620	\$7,084	\$6,376	\$6,258	\$(118)	(1.9)%
Other Objects Subtotal		\$2,620	\$7,084	\$6,376	\$6,258	\$(118)	(1.9)%
Total		\$2,651,733	\$3,411,937	\$2,847,247	\$2,569,452	\$(277,795)	(9.8)%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$2,182,269	\$3,414,021	\$2,835,542	\$2,880,403	\$44,861	1.6%
Total Expenditures	\$2,651,733	\$3,411,937	\$2,847,247	\$2,569,452	\$(277,795)	(9.8)%
Surplus/Deficit (Current)	\$(469,464)	\$2,085	\$(11,704)	\$310,951	\$322,655	(2,756.7)%
Prior Year Surplus	\$583,445	\$113,981	\$111,840	\$116,065	\$4,225	3.8%
Total Net Surplus	\$113,981	\$116,066	\$100,136	\$427,016	\$326,880	326.4%

Walker School District 04

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$1,071,785	\$1,254,127	\$1,144,351	\$1,168,748	\$24,397	2.1%
Penalties/Interest Prop Tax	411160	\$4,267	\$4,645	\$3,790	\$3,790	—	—%
Interest On Invstmnt-Checking	415100	\$1,763	\$1,652	\$2,486	\$4,921	\$2,436	98.0%
Revenue Sharing - Other Taxes	438150	\$60,542	\$63,259	\$63,259	\$62,331	\$(928)	(1.5)%
Fema - Disaster Relief	445800	—	\$105,236	\$245,534	\$245,534	—	—%
Transfers In - 2Nd S/T	452202	\$850,000	\$1,550,000	\$1,900,000	\$1,900,000	—	—%
Insurance Proceeds From Losses	453200	\$309,300	\$(17,961)	—	—	—	—%
General Revenue Subtotal		\$2,297,656	\$2,960,957	\$3,359,419	\$3,385,323	\$25,904	0.8%
Total		\$2,297,656	\$2,960,957	\$3,359,419	\$3,385,323	\$25,904	0.8%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$39,900	\$13,455	\$10,000	\$10,000	—	—%
Assessor Fees	531100	\$228	\$139	\$249	\$246	\$(3)	(1.0)%
Pension Fund	531300	\$43,467	\$44,567	\$44,567	\$46,750	\$2,183	4.9%
Architect/Engineering Svcs	533400	\$2,544	—	\$5,000	\$5,000	—	—%
Purch Prof/Tech Svc Subtotal		\$86,139	\$58,161	\$59,816	\$61,996	\$2,180	3.6%
Purch Property Svc							
Disposal Services	542100	\$1,750	—	—	—	—	—%
Upkeep Of Grounds	542400	\$187,891	\$254,804	\$250,000	\$250,000	—	—%
Repair & Maint	543000	\$31,296	\$68,198	\$39,401	\$38,408	\$(993)	(2.5)%
7 MI Rprs & Mnt Bldg	543001	\$1,305,912	\$1,515,059	\$1,545,000	\$1,545,000	—	—%
7 MI Rprs & Mnt Eqp	543002	\$22,788	\$13,010	\$20,000	\$20,000	—	—%
Construction Services	545000	\$1,025,468	\$1,047,564	\$800,000	\$500,000	\$(300,000)	(37.5)%
Purch Property Svc Subtotal		\$2,575,106	\$2,898,634	\$2,654,401	\$2,353,408	\$(300,993)	(11.3)%
Materials & Supplies							
M & S	561000	\$367	—	—	—	—	—%
Materials & Supplies Subtotal		\$367	—	—	—	—	—%
Other Objects							
Misc Expense	589000	—	\$3,685	\$5,053	\$4,921	\$(132)	(2.6)%
Other Objects Subtotal		—	\$3,685	\$5,053	\$4,921	\$(132)	(2.6)%
Total		\$2,661,613	\$2,960,481	\$2,719,270	\$2,420,325	\$(298,945)	(11.0)%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$2,297,656	\$2,960,957	\$3,359,419	\$3,385,323	\$25,904	0.8%
Total Expenditures	\$2,661,613	\$2,960,481	\$2,719,270	\$2,420,325	\$(298,945)	(11.0)%
Surplus/Deficit (Current)	\$(363,957)	\$476	\$640,149	\$964,998	\$324,849	50.7%
Prior Year Surplus	\$503,754	\$139,797	\$155,556	\$140,271	\$(15,285)	(9.8)%
Total Net Surplus	\$139,797	\$140,273	\$795,705	\$1,105,269	\$309,564	38.9%

Live Oak School District 22

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$736,079	\$766,542	\$763,182	\$770,001	\$6,819	0.9%
Penalties/Interest Prop Tax	411160	\$2,934	\$3,117	\$2,528	\$2,528	—	—%
Interest On Invstmnt-Checking	415100	\$1,221	\$1,134	\$1,707	\$3,242	\$1,535	89.9%
Revenue Sharing - Other Taxes	438150	\$41,577	\$42,188	\$42,188	\$41,065	\$(1,123)	(2.7)%
Fema - Disaster Relief	445800	—	\$71,736	\$47,148	\$47,148	—	—%
Transfers In - 2Nd S/T	452202	—	\$750,000	\$1,300,000	\$1,300,000	—	—%
Insurance Proceeds From Losses	453200	\$56,577	\$(36,072)	—	—	—	—%
General Revenue Subtotal		\$838,389	\$1,598,645	\$2,156,752	\$2,163,983	\$7,231	0.3%
Total		\$838,389	\$1,598,645	\$2,156,752	\$2,163,983	\$7,231	0.3%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$28,201	\$10,198	\$8,000	\$8,000	—	—%
Assessor Fees	531100	\$157	\$94	\$171	\$162	\$(9)	(5.0)%
Pension Fund	531300	\$29,851	\$29,722	\$29,722	\$30,800	\$1,078	3.6%
Architect/Engineering Svcs	533400	\$2,395	\$16,451	\$5,000	\$20,000	\$15,000	300.0%
Purch Prof/Tech Svc Subtotal		\$60,604	\$56,465	\$42,893	\$58,962	\$16,069	37.5%
Purch Property Svc							
Disposal Services	542100	\$2,770	—	—	—	—	—%
Upkeep Of Grounds	542400	\$102,268	\$100,177	\$125,000	\$125,000	—	—%
Repair & Maint	543000	\$21,483	\$23,999	\$26,777	\$25,816	\$(961)	(3.6)%
7 MI Rprs & Mnt Bldg	543001	\$607,457	\$1,158,045	\$1,009,000	\$1,080,000	\$71,000	7.0%
7 MI Rprs & Mnt Eqp	543002	\$12,147	\$422,830	\$450,000	\$450,000	—	—%
Construction Services	545000	\$391,086	\$290,019	\$500,000	\$500,000	—	—%
Purch Property Svc Subtotal		\$1,137,212	\$1,995,071	\$2,110,777	\$2,180,816	\$70,039	3.3%
Materials & Supplies							
M & S	561000	\$252	—	—	—	—	—%
Materials & Supplies Subtotal		\$252	—	—	—	—	—%
Other Objects							
Misc Expense	589000	—	\$2,458	\$3,370	\$3,242	\$(128)	(3.8)%
Other Objects Subtotal		—	\$2,458	\$3,370	\$3,242	\$(128)	(3.8)%
Total		\$1,198,068	\$2,053,994	\$2,157,040	\$2,243,020	\$85,980	4.0%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$838,389	\$1,598,645	\$2,156,752	\$2,163,983	\$7,231	0.3%
Total Expenditures	\$1,198,068	\$2,053,994	\$2,157,040	\$2,243,020	\$85,980	4.0%
Surplus/Deficit (Current)	\$(359,680)	\$(455,349)	\$(288)	\$(79,037)	\$(78,749)	27,373.0%
Prior Year Surplus	\$1,040,936	\$681,256	\$183,362	\$225,908	\$42,546	23.2%
Total Net Surplus	\$681,256	\$225,907	\$183,074	\$146,871	\$(36,203)	(19.8)%

Albany School District 24

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$335,741	\$355,862	\$354,353	\$365,789	\$11,436	3.2%
Penalties/Interest Prop Tax	411160	\$1,337	\$1,442	\$1,174	\$1,174	—	—%
Interest On Invstmnt-Checking	415100	\$553	\$517	\$779	\$1,540	\$762	97.8%
Revenue Sharing - Other Taxes	438150	\$18,965	\$19,588	\$19,588	\$19,508	\$(80)	(0.4)%
Fema - Disaster Relief	445800	—	\$274,881	\$371,391	\$371,391	—	—%
Transfers In - 2Nd S/T	452202	\$450,000	\$300,000	—	—	—	—%
Insurance Proceeds From Losses	453200	\$445,669	\$188,376	—	—	—	—%
General Revenue Subtotal		\$1,252,265	\$1,140,667	\$747,284	\$759,401	\$12,117	1.6%
Total		\$1,252,265	\$1,140,667	\$747,284	\$759,401	\$12,117	1.6%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$90,300	\$24,510	\$15,000	\$15,000	—	—%
Assessor Fees	531100	\$72	\$43	\$78	\$77	\$(1)	(1.1)%
Pension Fund	531300	\$13,616	\$13,800	\$13,800	\$14,632	\$831	6.0%
Architect/Engineering Svcs	533400	\$6,460	—	\$5,000	\$15,000	\$10,000	200.0%
Purch Prof/Tech Svc Subtotal		\$110,448	\$38,354	\$33,878	\$44,709	\$10,830	32.0%
Purch Property Svc							
Disposal Services	542100	\$11,699	—	—	—	—	—%
Upkeep Of Grounds	542400	\$58,664	\$188,930	\$100,000	\$110,000	\$10,000	10.0%
Repair & Maint	543000	\$9,769	\$11,053	\$13,236	\$13,051	\$(185)	(1.4)%
7 MI Rprs & Mnt Bldg	543001	\$776,393	\$596,863	\$508,000	\$512,000	\$4,000	0.8%
7 MI Rprs & Mnt Eqp	543002	\$9,384	\$14,440	\$15,000	\$15,000	—	—%
Construction Services	545000	\$486,081	\$249,106	—	—	—	—%
Purch Property Svc Subtotal		\$1,351,989	\$1,060,392	\$636,236	\$650,051	\$13,815	2.2%
Materials & Supplies							
M & S	561000	\$115	—	—	—	—	—%
Materials & Supplies Subtotal		\$115	—	—	—	—	—%
Other Objects							
Misc Expense	589000	—	\$1,141	\$1,565	\$1,540	\$(25)	(1.6)%
Other Objects Subtotal		—	\$1,141	\$1,565	\$1,540	\$(25)	(1.6)%
Total		\$1,462,552	\$1,099,887	\$671,679	\$696,300	\$24,621	3.7%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$1,252,265	\$1,140,667	\$747,284	\$759,401	\$12,117	1.6%
Total Expenditures	\$1,462,552	\$1,099,887	\$671,679	\$696,300	\$24,621	3.7%
Surplus/Deficit (Current)	\$(210,287)	\$40,780	\$75,605	\$63,101	\$(12,503)	(16.5)%
Prior Year Surplus	\$312,023	\$101,736	\$323,324	\$142,516	\$(180,808)	(55.9)%
Total Net Surplus	\$101,736	\$142,516	\$398,929	\$205,617	\$(193,311)	(48.5)%

Holden School District 25

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$103,073	\$110,089	\$109,628	\$138,733	\$29,105	26.5%
Penalties/Interest Prop Tax	411160	\$413	\$445	\$363	\$363	—	—%
Interest On Invstmnt-Checking	415100	\$177	\$159	\$239	\$584	\$345	144.4%
Revenue Sharing - Other Taxes	438150	\$5,821	\$6,060	\$6,060	\$7,399	\$1,339	22.1%
Fema - Disaster Relief	445800	—	\$114,559	\$264,057	\$264,057	—	—%
Insurance Proceeds From Losses	453200	\$76,869	\$343,958	—	—	—	—%
General Revenue Subtotal		\$186,353	\$575,270	\$380,348	\$411,136	\$30,789	8.1%
Total		\$186,353	\$575,270	\$380,348	\$411,136	\$30,789	8.1%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$13,776	\$3,262	\$2,000	\$2,000	—	—%
Assessor Fees	531100	\$22	\$13	\$24	\$29	\$5	22.2%
Pension Fund	531300	\$4,179	\$4,270	\$4,270	\$5,549	\$1,280	30.0%
Architect/Engineering Svcs	533400	—	—	\$5,000	\$5,000	—	—%
Purch Prof/Tech Svc Subtotal		\$17,978	\$7,544	\$11,293	\$12,579	\$1,285	11.4%
Purch Property Svc							
Disposal Services	542100	\$4,287	—	—	—	—	—%
Upkeep Of Grounds	542400	\$48,776	\$6,381	\$10,000	\$32,000	\$22,000	220.0%
Repair & Maint	543000	\$3,052	\$3,407	\$5,131	\$5,881	\$750	14.6%
7 MI Rprs & Mnt Bldg	543001	\$251,213	\$128,523	\$100,000	\$155,000	\$55,000	55.0%
7 MI Rprs & Mnt Eqp	543002	\$1,045	\$1,432	\$5,000	\$5,000	—	—%
Construction Services	545000	\$2,055	—	—	—	—	—%
Purch Property Svc Subtotal		\$310,430	\$139,743	\$120,131	\$197,881	\$77,750	64.7%
Materials & Supplies							
M & S	561000	\$35	—	—	—	—	—%
Materials & Supplies Subtotal		\$35	—	—	—	—	—%
Other Objects							
Misc Expense	589000	—	\$353	\$484	\$584	\$100	20.7%
Other Objects Subtotal		—	\$353	\$484	\$584	\$100	20.7%
Total		\$328,443	\$147,640	\$131,908	\$211,044	\$79,135	60.0%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$186,353	\$575,270	\$380,348	\$411,136	\$30,789	8.1%
Total Expenditures	\$328,443	\$147,640	\$131,908	\$211,044	\$79,135	60.0%
Surplus/Deficit (Current)	\$(142,090)	\$427,630	\$248,439	\$200,093	\$(48,347)	(19.5)%
Prior Year Surplus	\$206,411	\$64,321	\$382,023	\$491,950	\$109,927	28.8%
Total Net Surplus	\$64,321	\$491,951	\$630,462	\$692,043	\$61,580	9.8%

Doyle School District 26

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$211,687	\$215,686	\$214,703	\$238,190	\$23,487	10.9%
Penalties/Interest Prop Tax	411160	\$847	\$881	\$711	\$711	—	—%
Interest On Invstmnt-Checking	415100	\$360	\$326	\$491	\$1,003	\$512	104.3%
Revenue Sharing - Other Taxes	438150	\$11,955	\$11,869	\$11,869	\$12,703	\$834	7.0%
Fema - Disaster Relief	445800	—	\$37,560	\$80,398	\$80,398	—	—%
Transfers In - 2Nd S/T	452202	—	\$425,000	\$300,000	\$300,000	—	—%
Insurance Proceeds From Losses	453200	\$96,478	\$(49,237)	—	—	—	—%
General Revenue Subtotal		\$321,327	\$642,086	\$608,171	\$633,004	\$24,833	4.1%
Total		\$321,327	\$642,086	\$608,171	\$633,004	\$24,833	4.1%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$7,743	\$2,680	\$2,000	\$2,000	—	—%
Assessor Fees	531100	\$46	\$27	\$49	\$50	\$1	2.2%
Pension Fund	531300	\$8,584	\$8,362	\$8,362	\$9,528	\$1,166	13.9%
Architect/Engineering Svcs	533400	—	—	\$5,000	\$5,000	—	—%
Purch Prof/Tech Svc Subtotal		\$16,372	\$11,068	\$15,411	\$16,578	\$1,167	7.6%
Purch Property Svc							
Disposal Services	542100	\$700	—	—	—	—	—%
Upkeep Of Grounds	542400	\$43,341	\$88,493	\$90,000	\$50,000	\$(40,000)	(44.4)%
Repair & Maint	543000	\$6,244	\$6,821	\$8,311	\$8,722	\$411	4.9%
7 MI Rprs & Mnt Bldg	543001	\$146,335	\$397,315	\$254,000	\$306,000	\$52,000	20.5%
7 MI Rprs & Mnt Eqp	543002	\$1,908	\$3,032	\$5,000	\$5,000	—	—%
Construction Services	545000	\$304,174	\$195,959	\$215,000	\$215,000	—	—%
Purch Property Svc Subtotal		\$502,702	\$691,620	\$572,311	\$584,722	\$12,411	2.2%
Materials & Supplies							
M & S	561000	\$73	—	—	—	—	—%
Materials & Supplies Subtotal		\$73	—	—	—	—	—%
Other Objects							
Misc Expense	589000	—	\$691	\$948	\$1,003	\$55	5.8%
Other Objects Subtotal		—	\$691	\$948	\$1,003	\$55	5.8%
Total		\$519,147	\$703,380	\$588,670	\$602,302	\$13,633	2.3%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$321,327	\$642,086	\$608,171	\$633,004	\$24,833	4.1%
Total Expenditures	\$519,147	\$703,380	\$588,670	\$602,302	\$13,633	2.3%
Surplus/Deficit (Current)	\$(197,820)	\$(61,294)	\$19,502	\$30,702	\$11,201	57.4%
Prior Year Surplus	\$271,479	\$73,659	\$85,472	\$12,367	\$(73,105)	(85.5)%
Total Net Surplus	\$73,659	\$12,365	\$104,974	\$43,069	\$(61,905)	(59.0)%

Springfield School District 27

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$226,329	\$231,101	\$230,051	\$255,096	\$25,045	10.9%
Penalties/Interest Prop Tax	411160	\$902	\$944	\$762	\$762	—	—%
Interest On Invstmnt-Checking	415100	\$374	\$349	\$525	\$1,074	\$549	104.6%
Revenue Sharing - Other Taxes	438150	\$12,784	\$12,717	\$12,717	\$13,605	\$888	7.0%
Fema - Disaster Relief	445800	—	\$133,422	\$269,049	\$269,049	—	—%
Transfers In - 2Nd S/T	452202	\$125,000	\$100,000	—	—	—	—%
Insurance Proceeds From Losses	453200	\$322,858	\$25,728	—	—	—	—%
General Revenue Subtotal		\$688,247	\$504,261	\$513,103	\$539,585	\$26,482	5.2%
Total		\$688,247	\$504,261	\$513,103	\$539,585	\$26,482	5.2%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$45,296	\$13,670	\$10,000	\$10,000	—	—%
Assessor Fees	531100	\$48	\$29	\$52	\$54	\$1	2.3%
Pension Fund	531300	\$9,179	\$8,959	\$8,959	\$10,204	\$1,244	13.9%
Architect/Engineering Svcs	533400	—	—	\$5,000	\$5,000	—	—%
Purch Prof/Tech Svc Subtotal		\$54,523	\$22,658	\$24,012	\$25,258	\$1,246	5.2%
Purch Property Svc							
Disposal Services	542100	\$7,213	—	—	—	—	—%
Upkeep Of Grounds	542400	\$10,253	\$52,808	\$20,000	\$25,000	\$5,000	25.0%
Repair & Maint	543000	\$6,632	\$7,366	\$9,119	\$9,556	\$436	4.8%
7 MI Rprs & Mnt Bldg	543001	\$437,005	\$262,347	\$255,000	\$257,000	\$2,000	0.8%
7 MI Rprs & Mnt Eqp	543002	\$5,606	\$33,939	\$10,000	\$10,000	—	—%
Construction Services	545000	\$349,359	\$118,760	\$45,000	\$10,000	\$(35,000)	(77.8)%
Purch Property Svc Subtotal		\$816,068	\$475,220	\$339,119	\$311,556	\$(27,564)	(8.1)%
Materials & Supplies							
M & S	561000	\$78	—	—	—	—	—%
Materials & Supplies Subtotal		\$78	—	—	—	—	—%
Other Objects							
Misc Expense	589000	—	\$741	\$1,016	\$1,074	\$58	5.7%
Other Objects Subtotal		—	\$741	\$1,016	\$1,074	\$58	5.7%
Total		\$870,669	\$498,619	\$364,147	\$337,887	\$(26,260)	(7.2)%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$688,247	\$504,261	\$513,103	\$539,585	\$26,482	5.2%
Total Expenditures	\$870,669	\$498,619	\$364,147	\$337,887	\$(26,260)	(7.2)%
Surplus/Deficit (Current)	\$(182,421)	\$5,642	\$148,956	\$201,698	\$52,741	35.4%
Prior Year Surplus	\$222,267	\$39,846	\$59,905	\$45,487	\$(14,418)	(24.1)%
Total Net Surplus	\$39,846	\$45,488	\$208,861	\$247,185	\$38,323	18.3%

Frost School District 31

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$57,222	\$55,932	\$55,657	\$71,167	\$15,509	27.9%
Penalties/Interest Prop Tax	411160	\$226	\$231	\$184	\$184	—	—%
Interest On Invstmnt-Checking	415100	\$90	\$88	\$133	\$300	\$167	125.8%
Revenue Sharing - Other Taxes	438150	\$3,233	\$3,077	\$3,077	\$3,795	\$719	23.4%
Fema - Disaster Relief	445800	—	\$33,458	\$52,650	\$52,650	—	—%
Transfers In - 2Nd S/T	452202	—	\$150,000	\$200,000	\$200,000	—	—%
Insurance Proceeds From Losses	453200	\$63,180	\$(32,557)	—	—	—	—%
General Revenue Subtotal		\$123,952	\$210,229	\$311,701	\$328,096	\$16,395	5.3%
Total		\$123,952	\$210,229	\$311,701	\$328,096	\$16,395	5.3%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$14,717	\$5,242	\$4,000	\$4,000	—	—%
Assessor Fees	531100	\$12	\$7	\$13	\$15	\$2	12.9%
Pension Fund	531300	\$2,321	\$2,168	\$2,168	\$2,847	\$679	31.3%
Architect/Engineering Svcs	533400	—	—	\$5,000	\$13,000	\$8,000	160.0%
Purch Prof/Tech Svc Subtotal		\$17,050	\$7,417	\$11,181	\$19,862	\$8,681	77.6%
Purch Property Svc							
Upkeep Of Grounds	542400	\$340	\$2,458	\$3,000	\$3,000	—	—%
Repair & Maint	543000	\$1,634	\$2,354	\$3,443	\$3,847	\$404	11.7%
7 MI Rprs & Mnt Bldg	543001	\$100,803	\$161,809	\$153,000	\$153,000	—	—%
7 MI Rprs & Mnt Eqp	543002	\$144	\$2,711	\$5,000	\$5,000	—	—%
Construction Services	545000	\$109,750	\$17,040	—	\$180,000	\$180,000	—%
Purch Property Svc Subtotal		\$212,672	\$186,372	\$164,443	\$344,847	\$180,404	109.7%
Materials & Supplies							
M & S	561000	\$20	—	—	—	—	—%
Materials & Supplies Subtotal		\$20	—	—	—	—	—%
Other Objects							
Misc Expense	589000	—	\$179	\$246	\$300	\$54	21.9%
Other Objects Subtotal		—	\$179	\$246	\$300	\$54	21.9%
Total		\$229,742	\$193,967	\$175,870	\$365,009	\$189,139	107.5%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$123,952	\$210,229	\$311,701	\$328,096	\$16,395	5.3%
Total Expenditures	\$229,742	\$193,967	\$175,870	\$365,009	\$189,139	107.5%
Surplus/Deficit (Current)	\$(105,791)	\$16,262	\$135,831	\$(36,913)	\$(172,744)	(127.2)%
Prior Year Surplus	\$130,492	\$24,702	\$61,312	\$40,963	\$(20,349)	(33.2)%
Total Net Surplus	\$24,702	\$40,964	\$197,143	\$4,050	\$(193,093)	(97.9)%

French Settlement Sch District 32

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$151,625	\$56,575	\$160,901	\$185,029	\$24,128	15.0%
Penalties/Interest Prop Tax	411160	\$601	\$654	\$533	\$533	—	—%
Interest On Invstmnt-Checking	415100	\$244	\$234	\$352	\$779	\$427	121.5%
Revenue Sharing - Other Taxes	438150	\$8,566	\$8,894	\$8,894	\$9,868	\$973	10.9%
Fema - Disaster Relief	445800	—	\$103,242	\$299,514	\$299,514	—	—%
Transfers In - G/F	452201	—	\$336,692	—	—	—	—%
Transfers In - 2Nd S/T	452202	\$500,000	\$350,000	\$100,000	\$100,000	—	—%
Insurance Proceeds From Losses	453200	\$359,416	\$95,603	—	—	—	—%
General Revenue Subtotal		\$1,020,452	\$951,894	\$570,193	\$595,722	\$25,529	4.5%
Total		\$1,020,452	\$951,894	\$570,193	\$595,722	\$25,529	4.5%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$30,486	\$10,828	\$8,000	\$8,000	—	—%
Assessor Fees	531100	\$32	\$20	\$35	\$39	\$4	10.7%
Pension Fund	531300	\$6,150	\$6,266	\$6,266	\$7,401	\$1,135	18.1%
Architect/Engineering Svcs	533400	—	—	\$2,500	\$2,500	—	—%
Purch Prof/Tech Svc Subtotal		\$36,667	\$17,114	\$16,802	\$17,940	\$1,139	6.8%
Purch Property Svc							
Disposal Services	542100	\$8,007	—	—	—	—	—%
Upkeep Of Grounds	542400	\$17,444	\$79,848	\$50,000	\$50,000	—	—%
Repair & Maint	543000	\$4,366	\$5,006	\$6,829	\$7,343	\$514	7.5%
7 MI Rprs & Mnt Bldg	543001	\$464,968	\$523,058	\$257,000	\$290,000	\$33,000	12.8%
7 MI Rprs & Mnt Eqp	543002	\$14,099	\$2,412	\$5,000	\$5,000	—	—%
Construction Services	545000	\$562,550	\$351,364	\$235,000	\$110,000	\$(125,000)	(53.2)%
Purch Property Svc Subtotal		\$1,071,435	\$961,689	\$553,829	\$462,343	\$(91,486)	(16.5)%
Materials & Supplies							
M & S	561000	\$52	—	—	—	—	—%
Materials & Supplies Subtotal		\$52	—	—	—	—	—%
Other Objects							
Misc Expense	589000	—	\$518	\$711	\$779	\$69	9.6%
Other Objects Subtotal		—	\$518	\$711	\$779	\$69	9.6%
Total		\$1,108,155	\$979,321	\$571,341	\$481,062	\$(90,279)	(15.8)%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$1,020,452	\$951,894	\$570,193	\$595,722	\$25,529	4.5%
Total Expenditures	\$1,108,155	\$979,321	\$571,341	\$481,062	\$(90,279)	(15.8)%
Surplus/Deficit (Current)	\$(87,702)	\$(27,427)	\$(1,148)	\$114,660	\$115,808	(10,089.7)%
Prior Year Surplus	\$156,387	\$68,685	\$65,084	\$41,258	\$(23,826)	(36.6)%
Total Net Surplus	\$68,685	\$41,258	\$63,936	\$155,918	\$91,982	143.9%

Maurepas School District 33

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$55,794	\$52,559	\$52,284	\$71,040	\$18,756	35.9%
Penalties/Interest Prop Tax	411160	\$225	\$219	\$173	\$173	—	—%
Interest On Invstmnt-Checking	415100	\$100	\$86	\$129	\$299	\$170	131.3%
Revenue Sharing - Other Taxes	438150	\$3,150	\$2,890	\$2,890	\$3,789	\$898	31.1%
Fema - Disaster Relief	445800	—	\$158,128	\$166,368	\$166,368	—	—%
Transfers In - 2Nd S/T	452202	\$150,000	\$350,000	\$50,000	\$50,000	—	—%
Insurance Proceeds From Losses	453200	\$199,641	\$60,685	—	—	—	—%
General Revenue Subtotal		\$408,911	\$624,567	\$271,845	\$291,669	\$19,824	7.3%
Total		\$408,911	\$624,567	\$271,845	\$291,669	\$19,824	7.3%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$19,971	\$5,064	\$4,000	\$4,000	—	—%
Assessor Fees	531100	\$12	\$7	\$13	\$15	\$2	15.6%
Pension Fund	531300	\$2,262	\$2,036	\$2,036	\$2,842	\$805	39.6%
Architect/Engineering Svcs	533400	—	—	\$2,500	\$2,500	—	—%
Purch Prof/Tech Svc Subtotal		\$22,245	\$7,107	\$8,549	\$9,357	\$807	9.4%
Purch Property Svc							
Disposal Services	542100	\$83,370	—	—	—	—	—%
Upkeep Of Grounds	542400	\$27,965	\$42,313	\$30,000	\$30,000	—	—%
Repair & Maint	543000	\$1,685	\$1,662	\$3,232	\$3,743	\$512	15.8%
7 MI Rprs & Mnt Bldg	543001	\$296,185	\$302,236	\$204,000	\$210,000	\$6,000	2.9%
7 MI Rprs & Mnt Eqp	543002	\$1,692	\$737	\$5,000	\$5,000	—	—%
Construction Services	545000	\$58,787	\$277,942	\$3,000	\$3,000	—	—%
Purch Property Svc Subtotal		\$469,683	\$624,890	\$245,232	\$251,743	\$6,512	2.7%
Materials & Supplies							
M & S	561000	\$19	—	—	—	—	—%
Materials & Supplies Subtotal		\$19	—	—	—	—	—%
Other Objects							
Misc Expense	589000	—	\$168	\$231	\$299	\$68	29.6%
Other Objects Subtotal		—	\$168	\$231	\$299	\$68	29.6%
Total		\$491,947	\$632,166	\$254,012	\$261,399	\$7,387	2.9%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$408,911	\$624,567	\$271,845	\$291,669	\$19,824	7.3%
Total Expenditures	\$491,947	\$632,166	\$254,012	\$261,399	\$7,387	2.9%
Surplus/Deficit (Current)	\$(83,036)	\$(7,599)	\$17,833	\$30,270	\$12,437	69.7%
Prior Year Surplus	\$158,757	\$75,721	\$76,592	\$68,122	\$(8,470)	(11.1)%
Total Net Surplus	\$75,721	\$68,122	\$94,425	\$98,392	\$3,967	4.2%

Sinking Fund

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 - ¾ Cent (Expires December 31, 2027)
 - Live Oak District #22 Only - ¾ Cent (No Renewal Required)

- Interest Income
- Transfer from 2 nd 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)

Revenue	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(3)Debt Services Taxes	411130	\$5,685,757	\$6,019,320	\$5,991,500	\$6,180,000	\$188,500	3.1%
Penalties/Interest Prop Tax	411160	\$22,206	\$24,320	\$16,800	\$16,800	—	—%
Interest On Invstmnt-Checking	415100	\$41,589	\$233,076	\$213,000	\$250,000	\$37,000	17.4%
Misc Revenue (Local)	419990	\$2	—	—	—	—	—%
Transfers In - 2Nd S/T	452202	\$3,547,565	\$5,287,155	\$5,587,428	\$5,802,428	\$215,000	3.8%
General Revenue Subtotal		\$9,297,119	\$11,563,870	\$11,808,728	\$12,249,228	\$440,500	3.7%
Total		\$9,297,119	\$11,563,870	\$11,808,728	\$12,249,228	\$440,500	3.7%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$1,245	\$628	\$1,220	\$1,220	—	—%
Pension Fund	531300	\$230,504	\$233,513	\$233,513	\$233,513	—	—%
Purchased Tech Svc	534000	\$19,457	\$19,204	\$29,000	\$29,000	—	—%
Purch Prof/Tech Svc Subtotal		\$251,206	\$253,345	\$263,733	\$263,733	—	—%
Other Objects							
Interest	583000	—	—	\$200,000	\$200,000	—	—%
Redemption Of Principal	583100	\$7,771,665	\$7,826,665	\$8,241,690	\$8,376,690	\$135,000	1.6%
Interest (Long-Term)	583200	\$3,125,765	\$3,944,270	\$3,400,935	\$3,480,935	\$80,000	2.4%
Misc Expense	589000	\$9,696	—	—	—	—	—%
Other Objects Subtotal		\$10,907,126	\$11,770,935	\$11,842,625	\$12,057,625	\$215,000	1.8%
Total		\$11,158,332	\$12,024,280	\$12,106,358	\$12,321,358	\$215,000	1.8%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$9,297,119	\$11,563,870	\$11,808,728	\$12,249,228	\$440,500	3.7%
Total Expenditures	\$11,158,332	\$12,024,280	\$12,106,358	\$12,321,358	\$215,000	1.8%
Surplus/Deficit (Current)	\$(1,861,212)	\$(460,410)	\$(297,630)	\$(72,130)	\$225,500	(75.8)%
Prior Year Surplus	\$8,271,450	\$6,410,238	\$6,046,060	\$5,949,828	\$(96,232)	(1.6)%
Total Net Surplus	\$6,410,238	\$5,949,828	\$5,748,430	\$5,877,698	\$129,268	2.2%

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

	D.S. #1 80	WALKER #4 81	LIVE OAK #22 82	ALBANY #24 83	HOLDEN #25 84	DOYLE #26 85	FROST #31 87	MAUREPAS #33 89	FR SET #32-A 91	SPRGFLD #27-A 92	WALKER #4-1 94
TOTALS											
FUND BALANCE (07/01/2023)	\$ 437,603	\$ 535,614	\$ 1,596,429	\$ 231,334	\$ 76,340	\$ 93,238	\$ 95,694	\$ 137,023	\$ 52,929	\$ 126,872	\$ 2,319,361

REVENUE

(3)DEBT SERVICES TAXES	2,300,000	1,260,000	890,000	-	-	-	-	130,000	-	-	1,600,000
PENALTIES/INTEREST PROP T	7,000	3,000	2,700	-	-	-	-	500	-	-	3,600
INTEREST ON INVSTMT-CHE	78,222	30,757	40,526	19,252	7,302	12,536	13,426	3,746	9,738	3,739	30,757
TRANSFERS IN - 2ND S/T	3,271,300	1,248,938	1,000,000	215,000	-	-	67,190	-	-	-	-
TOTAL REVENUE	5,656,522	2,542,694	1,933,226	234,252	7,302	12,536	80,616	134,246	9,738	3,739	1,634,357

DISBURSEMENT

ASSESSOR FEES	270	300	100	-	-	-	-	50	-	-	500
PENSION FUND	85,508	48,515	34,654	-	-	-	-	5,893	-	-	58,943
PURCHASED TECH SVC	10,000	5,000	10,000	-	-	-	-	1,500	-	-	2,500
INTEREST	200,000	-	-	-	-	-	-	-	-	-	-
REDEMPTION OF PRINCIPAL	3,950,000	1,690,000	1,875,000	135,000	-	-	66,690	140,000	-	-	520,000
INTEREST (LONG-TERM)	1,604,650	697,738	376,625	80,000	-	-	500	6,160	-	-	715,263
TOTAL DISBURSEMENT	5,850,428	2,441,553	2,296,379	215,000	-	-	67,190	153,603	-	-	1,297,205

PROJECTED FUND BALANCE (6/30/24)	243,696	636,755	1,233,277	250,586	83,642	105,774	109,120	117,666	62,667	130,611	2,656,513
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Denham Springs School District 01

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(3)Debt Services Taxes	411130	\$2,105,108	\$2,212,281	\$2,203,000	\$2,300,000	\$97,000	4.4%
Penalties/Interest Prop Tax	411160	\$7,849	\$9,196	\$7,000	\$7,000	—	—%
Interest On Invstmnt-Checking	415100	\$13,160	\$74,257	\$67,906	\$78,222	\$10,315	15.2%
Transfers In - 2Nd S/T	452202	\$2,979,400	\$2,971,300	\$3,271,300	\$3,271,300	—	—%
General Revenue Subtotal		\$5,105,516	\$5,267,033	\$5,549,206	\$5,656,522	\$107,315	1.9%
Total		\$5,105,516	\$5,267,033	\$5,549,206	\$5,656,522	\$107,315	1.9%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$216	\$179	\$270	\$270	—	—%
Pension Fund	531300	\$85,689	\$85,508	\$85,508	\$85,508	—	—%
Purchased Tech Svc	534000	\$8,826	\$9,000	\$10,000	\$10,000	—	—%
Purch Prof/Tech Svc Subtotal		\$94,731	\$94,688	\$95,778	\$95,778	—	—%
Other Objects							
Interest	583000	—	—	\$200,000	\$200,000	—	—%
Redemption Of Principal	583100	\$3,620,000	\$3,770,000	\$3,950,000	\$3,950,000	—	—%
Interest (Long-Term)	583200	\$1,730,242	\$1,757,700	\$1,604,650	\$1,604,650	—	—%
Other Objects Subtotal		\$5,350,242	\$5,527,700	\$5,754,650	\$5,754,650	—	—%
Total		\$5,444,973	\$5,622,388	\$5,850,428	\$5,850,428	—	—%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$5,105,516	\$5,267,033	\$5,549,206	\$5,656,522	\$107,315	1.9%
Total Expenditures	\$5,444,973	\$5,622,388	\$5,850,428	\$5,850,428	—	—%
Surplus/Deficit (Current)	\$(339,457)	\$(355,354)	\$(301,222)	\$(193,907)	\$107,315	(35.6)%
Prior Year Surplus	\$1,132,413	\$792,956	\$418,685	\$437,603	\$18,918	4.5%
Total Net Surplus	\$792,956	\$437,602	\$117,463	\$243,696	\$126,233	107.5%

Walker School District 04

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(3)Debt Services Taxes	411130	\$1,164,202	\$1,250,097	\$1,245,000	\$1,260,000	\$15,000	1.2%
Penalties/Interest Prop Tax	411160	\$4,588	\$4,090	\$3,000	\$3,000	—	—%
Interest On Invstmnt-Checking	415100	\$5,152	\$29,409	\$26,910	\$30,757	\$3,847	14.3%
Transfers In - 2Nd S/T	452202	—	\$1,248,190	\$1,248,938	\$1,248,938	—	—%
General Revenue Subtotal		\$1,173,941	\$2,531,785	\$2,523,847	\$2,542,694	\$18,847	0.7%
Total		\$1,173,941	\$2,531,785	\$2,523,847	\$2,542,694	\$18,847	0.7%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$349	\$171	\$300	\$300	—	—%
Pension Fund	531300	\$46,993	\$48,515	\$48,515	\$48,515	—	—%
Purchased Tech Svc	534000	\$1,975	\$5,100	\$5,000	\$5,000	—	—%
Purch Prof/Tech Svc Subtotal		\$49,316	\$53,787	\$53,815	\$53,815	—	—%
Other Objects							
Redemption Of Principal	583100	\$1,005,000	\$1,535,000	\$1,690,000	\$1,690,000	—	—%
Interest (Long-Term)	583200	\$126,000	\$1,011,025	\$697,738	\$697,738	—	—%
Misc Expense	589000	\$9,696	—	—	—	—	—%
Other Objects Subtotal		\$1,140,696	\$2,546,025	\$2,387,738	\$2,387,738	—	—%
Total		\$1,190,012	\$2,599,811	\$2,441,553	\$2,441,553	—	—%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$1,173,941	\$2,531,785	\$2,523,847	\$2,542,694	\$18,847	0.7%
Total Expenditures	\$1,190,012	\$2,599,811	\$2,441,553	\$2,441,553	—	—%
Surplus/Deficit (Current)	\$(16,070)	\$(68,026)	\$82,294	\$101,141	\$18,847	22.9%
Prior Year Surplus	\$619,711	\$603,641	\$688,935	\$535,614	\$(153,321)	(22.3)%
Total Net Surplus	\$603,641	\$535,615	\$771,229	\$636,755	\$(134,474)	(17.4)%

Live Oak School District 22

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(3)Debt Services Taxes	411130	\$850,684	\$884,600	\$880,000	\$890,000	\$10,000	1.1%
Penalties/Interest Prop Tax	411160	\$2,949	\$3,633	\$2,700	\$2,700	—	—%
Interest On Invstmnt-Checking	415100	\$7,102	\$39,315	\$35,893	\$40,526	\$4,634	12.9%
Misc Revenue (Local)	419990	\$2	—	—	—	—	—%
Transfers In - 2Nd S/T	452202	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000	—	—%
General Revenue Subtotal		\$1,360,737	\$1,927,549	\$1,918,593	\$1,933,226	\$14,634	0.8%
Total		\$1,360,737	\$1,927,549	\$1,918,593	\$1,933,226	\$14,634	0.8%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$48	—	\$100	\$100	—	—%
Pension Fund	531300	\$34,658	\$34,654	\$34,654	\$34,654	—	—%
Purchased Tech Svc	534000	\$7,906	\$4,354	\$10,000	\$10,000	—	—%
Purch Prof/Tech Svc Subtotal		\$42,612	\$39,008	\$44,754	\$44,754	—	—%
Other Objects							
Redemption Of Principal	583100	\$2,460,000	\$1,815,000	\$1,875,000	\$1,875,000	—	—%
Interest (Long-Term)	583200	\$485,389	\$422,000	\$376,625	\$376,625	—	—%
Other Objects Subtotal		\$2,945,389	\$2,237,000	\$2,251,625	\$2,251,625	—	—%
Total		\$2,988,000	\$2,276,008	\$2,296,379	\$2,296,379	—	—%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$1,360,737	\$1,927,549	\$1,918,593	\$1,933,226	\$14,634	0.8%
Total Expenditures	\$2,988,000	\$2,276,008	\$2,296,379	\$2,296,379	—	—%
Surplus/Deficit (Current)	\$(1,627,263)	\$(348,459)	\$(377,786)	\$(363,152)	\$14,634	(3.9)%
Prior Year Surplus	\$3,572,151	\$1,944,888	\$1,581,727	\$1,596,429	\$14,702	0.9%
Total Net Surplus	\$1,944,888	\$1,596,429	\$1,203,941	\$1,233,277	\$29,336	2.4%

Albany School District 24

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
Penalties/Interest Prop Tax	411160	—	\$81	—	—	—	—%
Interest On Invstmnt-Checking	415100	\$3,230	\$18,229	\$16,665	\$19,252	\$2,587	15.5%
Transfers In - 2Nd S/T	452202	—	—	—	\$215,000	\$215,000	—%
General Revenue Subtotal		\$3,230	\$18,311	\$16,665	\$234,252	\$217,587	1,305.6%
Total		\$3,230	\$18,311	\$16,665	\$234,252	\$217,587	1,305.6%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Tech Svc	534000	—	—	\$0	\$0	—	—%
Purch Prof/Tech Svc Subtotal		—	—	\$0	\$0	—	—%
Other Objects							
Redemption Of Principal	583100	—	—	—	\$135,000	\$135,000	—%
Interest (Long-Term)	583200	—	—	—	\$80,000	\$80,000	—%
Other Objects Subtotal		—	—	—	\$215,000	\$215,000	—%
Total		—	—	\$0	\$215,000	\$215,000	2,150,000.00 0.0%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$3,230	\$18,311	\$16,665	\$234,252	\$217,587	1,305.6%
Total Expenditures	—	—	\$0	\$215,000	\$215,000	2,150,000.00. 0%
Surplus/Deficit (Current)	\$3,230	\$18,311	\$16,665	\$19,252	\$2,587	15.5%
Prior Year Surplus	\$209,794	\$213,024	\$229,689	\$231,334	\$1,645	0.7%
Total Net Surplus	\$213,024	\$231,335	\$246,354	\$250,586	\$4,232	1.7%

Holden School District 25

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
Interest On Invstmnt-Checking	415100	\$1,009	\$5,636	\$5,156	\$7,302	\$2,146	41.6%
General Revenue Subtotal		\$1,009	\$5,636	\$5,156	\$7,302	\$2,146	41.6%
Total		\$1,009	\$5,636	\$5,156	\$7,302	\$2,146	41.6%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Tech Svc	534000	—	—	\$0	\$0	—	—%
Purch Prof/Tech Svc Subtotal		—	—	\$0	\$0	—	—%
Total		—	—	\$0	\$0	—	—%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$1,009	\$5,636	\$5,156	\$7,302	\$2,146	41.6%
Total Expenditures	—	—	\$0	\$0	—	—%
Surplus/Deficit (Current)	\$1,009	\$5,636	\$5,156	\$7,302	\$2,146	41.6%
Prior Year Surplus	\$69,695	\$70,704	\$75,860	\$76,340	\$480	0.6%
Total Net Surplus	\$70,704	\$76,340	\$81,016	\$83,642	\$2,626	3.2%

Doyle School District 26

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(3)Debt Services Taxes	411130	\$535	—	—	—	—	—%
Interest On Invstmnt-Checking	415100	\$2,064	\$11,080	\$10,098	\$12,536	\$2,439	24.2%
General Revenue Subtotal		\$2,599	\$11,080	\$10,098	\$12,536	\$2,439	24.2%
Total		\$2,599	\$11,080	\$10,098	\$12,536	\$2,439	24.2%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$(2)	—	—	—	—	—%
Purchased Tech Svc	534000	—	—	\$0	\$0	—	—%
Purch Prof/Tech Svc Subtotal		\$(2)	—	\$0	\$0	—	—%
Total		\$(2)	—	\$0	\$0	—	—%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$2,599	\$11,080	\$10,098	\$12,536	\$2,439	24.2%
Total Expenditures	\$(2)	—	\$0	\$0	—	—%
Surplus/Deficit (Current)	\$2,601	\$11,080	\$10,098	\$12,536	\$2,439	24.2%
Prior Year Surplus	\$79,556	\$82,158	\$92,256	\$93,238	\$982	1.1%
Total Net Surplus	\$82,157	\$93,238	\$102,354	\$105,774	\$3,421	3.3%

Frost School District 31

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
Interest On Invstmnt-Checking	415100	\$540	\$2,882	\$10,819	\$13,426	\$2,607	24.1%
Transfers In - 2Nd S/T	452202	\$68,165	\$67,665	\$67,190	\$67,190	—	—%
General Revenue Subtotal		\$68,706	\$70,547	\$78,010	\$80,616	\$2,607	3.3%
Total		\$68,706	\$70,547	\$78,010	\$80,616	\$2,607	3.3%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Tech Svc	534000	—	—	\$0	\$0	—	—%
Purch Prof/Tech Svc Subtotal		—	—	\$0	\$0	—	—%
Other Objects							
Redemption Of Principal	583100	\$66,665	\$66,665	\$66,690	\$66,690	—	—%
Interest (Long-Term)	583200	\$1,500	\$1,000	\$500	\$500	—	—%
Other Objects Subtotal		\$68,165	\$67,665	\$67,190	\$67,190	—	—%
Total		\$68,165	\$67,665	\$67,190	\$67,190	—	—%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$68,706	\$70,547	\$78,010	\$80,616	\$2,607	3.3%
Total Expenditures	\$68,165	\$67,665	\$67,190	\$67,190	—	—%
Surplus/Deficit (Current)	\$540	\$2,882	\$10,819	\$13,426	\$2,607	24.1%
Prior Year Surplus	\$92,271	\$92,811	\$103,630	\$95,694	\$(7,936)	(7.7)%
Total Net Surplus	\$92,811	\$95,693	\$114,449	\$109,120	\$(5,329)	(4.7)%

Maurepas School District 33

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(3)Debt Services Taxes	411130	\$146,367	\$154,671	\$151,500	\$130,000	\$(21,500)	(14.2)%
Penalties/Interest Prop Tax	411160	\$868	\$2,277	\$500	\$500	—	—%
Interest On Invstmnt-Checking	415100	\$557	\$2,716	\$2,618	\$3,746	\$1,128	43.1%
General Revenue Subtotal		\$147,792	\$159,663	\$154,618	\$134,246	\$(20,372)	(13.2)%
Total		\$147,792	\$159,663	\$154,618	\$134,246	\$(20,372)	(13.2)%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$54	—	\$50	\$50	—	—%
Pension Fund	531300	\$5,904	\$5,893	\$5,893	\$5,893	—	—%
Purchased Tech Svc	534000	\$750	\$750	\$1,500	\$1,500	—	—%
Purch Prof/Tech Svc Subtotal		\$6,708	\$6,643	\$7,443	\$7,443	—	—%
Other Objects							
Redemption Of Principal	583100	\$130,000	\$135,000	\$140,000	\$140,000	—	—%
Interest (Long-Term)	583200	\$17,623	\$12,033	\$6,160	\$6,160	—	—%
Other Objects Subtotal		\$147,623	\$147,033	\$146,160	\$146,160	—	—%
Total		\$154,330	\$153,675	\$153,603	\$153,603	—	—%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$147,792	\$159,663	\$154,618	\$134,246	\$(20,372)	(13.2)%
Total Expenditures	\$154,330	\$153,675	\$153,603	\$153,603	—	—%
Surplus/Deficit (Current)	\$(6,538)	\$5,988	\$1,015	\$(19,357)	\$(20,372)	(2,007.3)%
Prior Year Surplus	\$137,573	\$131,035	\$131,177	\$137,023	\$5,846	4.5%
Total Net Surplus	\$131,035	\$137,023	\$132,192	\$117,666	\$(14,526)	(11.0)%

F/S Special District 32A

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
Interest On Invstmnt-Checking	415100	\$1,444	\$8,274	\$7,567	\$9,738	\$2,171	28.7%
General Revenue Subtotal		\$1,444	\$8,274	\$7,567	\$9,738	\$2,171	28.7%
Total		\$1,444	\$8,274	\$7,567	\$9,738	\$2,171	28.7%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Purchased Tech Svc	534000	—	—	\$0	\$0	—	—%
Purch Prof/Tech Svc Subtotal		—	—	\$0	\$0	—	—%
Total		—	—	\$0	\$0	—	—%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$1,444	\$8,274	\$7,567	\$9,738	\$2,171	28.7%
Total Expenditures	—	—	\$0	\$0	—	—%
Surplus/Deficit (Current)	\$1,444	\$8,274	\$7,567	\$9,738	\$2,171	28.7%
Prior Year Surplus	\$43,211	\$44,655	\$52,222	\$52,929	\$707	1.4%
Total Net Surplus	\$44,655	\$52,929	\$59,789	\$62,667	\$2,878	4.8%

Sprfld Special District 27A

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(3)Debt Services Taxes	411130	\$42	—	—	—	—	—%
Interest On Invstmnt-Checking	415100	\$2,180	\$11,870	\$2,459	\$3,739	\$1,280	52.1%
General Revenue Subtotal		\$2,222	\$11,870	\$2,459	\$3,739	\$1,280	52.1%
Total		\$2,222	\$11,870	\$2,459	\$3,739	\$1,280	52.1%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$(0)	—	—	—	—	—%
Purchased Tech Svc	534000	—	—	\$0	\$0	—	—%
Purch Prof/Tech Svc Subtotal		\$(0)	—	\$0	\$0	—	—%
Total		\$(0)	—	\$0	\$0	—	—%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$2,222	\$11,870	\$2,459	\$3,739	\$1,280	52.1%
Total Expenditures	\$(0)	—	\$0	\$0	—	—%
Surplus/Deficit (Current)	\$2,222	\$11,870	\$2,459	\$3,739	\$1,280	52.1%
Prior Year Surplus	\$112,779	\$115,001	\$117,462	\$126,872	\$9,410	8.0%
Total Net Surplus	\$115,001	\$126,871	\$119,921	\$130,611	\$10,690	8.9%

Walker School District 04-1

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(3)Debt Services Taxes	411130	\$1,418,819	\$1,517,671	\$1,512,000	\$1,600,000	\$88,000	5.8%
Penalties/Interest Prop Tax	411160	\$5,952	\$5,042	\$3,600	\$3,600	—	—%
Interest On Invstmnt-Checking	415100	\$5,152	\$29,409	\$26,910	\$30,757	\$3,847	14.3%
General Revenue Subtotal		\$1,429,923	\$1,552,122	\$1,542,510	\$1,634,357	\$91,847	6.0%
Total		\$1,429,923	\$1,552,122	\$1,542,510	\$1,634,357	\$91,847	6.0%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$581	\$278	\$500	\$500	—	—%
Pension Fund	531300	\$57,260	\$58,943	\$58,943	\$58,943	—	—%
Purchased Tech Svc	534000	—	—	\$2,500	\$2,500	—	—%
Purch Prof/Tech Svc Subtotal		\$57,840	\$59,220	\$61,943	\$61,943	—	—%
Other Objects							
Redemption Of Principal	583100	\$490,000	\$505,000	\$520,000	\$520,000	—	—%
Interest (Long-Term)	583200	\$765,013	\$740,513	\$715,263	\$715,263	—	—%
Other Objects Subtotal		\$1,255,013	\$1,245,513	\$1,235,263	\$1,235,263	—	—%
Total		\$1,312,853	\$1,304,733	\$1,297,205	\$1,297,205	—	—%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$1,429,923	\$1,552,122	\$1,542,510	\$1,634,357	\$91,847	6.0%
Total Expenditures	\$1,312,853	\$1,304,733	\$1,297,205	\$1,297,205	—	—%
Surplus/Deficit (Current)	\$117,071	\$247,390	\$245,305	\$337,151	\$91,847	37.4%
Prior Year Surplus	\$2,202,290	\$2,319,361	\$2,554,416	\$2,566,751	\$12,335	0.5%
Total Net Surplus	\$2,319,361	\$2,566,751	\$2,799,721	\$2,903,902	\$104,182	3.7%

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.

Revenue	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$3,080,179	\$3,248,905	\$3,246,000	\$3,350,000	\$104,000	3.2%
Penalties/Interest Prop Tax	411160	\$12,276	\$13,173	\$10,500	\$10,500	—	—%
Interest On Invstmnt-Checking	415100	\$122,585	\$294,499	\$287,000	\$450,000	\$163,000	56.8%
Interest On Invstmnt-Cd's	415101	\$45,658	\$732,851	\$780,000	\$780,000	—	—%
Bond Proceeds	451100	\$29,875,000	—	—	\$9,000,000	\$9,000,000	—%
Acc Int & Premium On Bond Sale	451200	\$5,143,587	—	—	\$197,332	\$197,332	—%
Transfers In - G/F	452201	\$250,800	\$4,514,837	\$2,070,304	\$2,070,304	—	—%
Transfers In - 2Nd S/T	452202	\$950,000	\$10,150,000	\$6,100,000	\$6,100,000	—	—%
Insurance Proceeds From Losses	453200	—	\$1,925,983	—	—	—	—%
General Revenue Subtotal		\$39,480,085	\$20,880,247	\$12,493,804	\$21,958,136	\$9,464,332	75.8%
Total		\$39,480,085	\$20,880,247	\$12,493,804	\$21,958,136	\$9,464,332	75.8%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$659	\$397	\$670	\$670	—	—%
Pension Fund	531300	\$124,913	\$125,988	\$140,000	\$140,300	\$300	0.2%
Election Fees	531600	\$86,012	—	—	—	—	—%
Other Fees	531900	\$5,170	—	—	—	—	—%
Architect/Engineering Svcs	533400	\$1,767,207	\$1,208,736	\$855,000	\$1,500,000	\$645,000	75.4%
Purch Prof/Tech Svc Subtotal		\$1,983,961	\$1,335,121	\$995,670	\$1,640,970	\$645,300	64.8%
Purch Property Svc							
Construction Services	545000	\$13,142,610	\$19,334,776	\$7,580,000	\$10,910,000	\$3,330,000	43.9%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Construction Services-Other	545001	\$141,443	\$131,459	\$199,850	\$313,000	\$113,150	56.6%
Purch Property Svc Subtotal		\$13,284,054	\$19,466,236	\$7,779,850	\$11,223,000	\$3,443,150	44.3%
Property							
Land And Improvements	571000	—	\$4,000	—	\$985,000	\$985,000	—%
Property Subtotal		—	\$4,000	—	\$985,000	\$985,000	—%
Other Objects							
Misc Expense	589000	\$551,811	\$1,807	—	\$180,000	\$180,000	—%
Other Objects Subtotal		\$551,811	\$1,807	—	\$180,000	\$180,000	—%
Total		\$15,819,826	\$20,807,164	\$8,775,520	\$14,028,970	\$5,253,450	59.9%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$39,480,085	\$20,880,247	\$12,493,804	\$21,958,136	\$9,464,332	75.8%
Total Expenditures	\$15,819,826	\$20,807,164	\$8,775,520	\$14,028,970	\$5,253,450	59.9%
Surplus/Deficit (Current)	\$23,660,259	\$73,083	\$3,718,284	\$7,929,166	\$4,210,882	113.2%
Prior Year Surplus	\$8,072,558	\$31,732,817	\$25,657,861	\$31,805,900	\$6,148,039	24.0%
Total Net Surplus	\$31,732,817	\$31,805,900	\$29,376,145	\$39,735,066	\$10,358,921	35.3%

LIVINGSTON PARISH PUBLIC SCHOOLS
 CONSTRUCTION - FUND 05
 REVISED 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
TOTALS										
FUND BALANCE (07/01/23)	715,394	21,700,446	4,748,047	588,613	586,793	539,342	1,645,762	517,308	408,837	355,357

REVENUE

(2)RENEWABLE TAXES	1,048,168	824,275	543,053	257,977	97,843	167,986	179,910	50,191	130,494	50,102
PENALTIES/INTEREST PROP TAX	3,348	2,653	1,769	822	254	498	533	129	373	121
INTEREST ON INVSTMNT-CHECKING	140,799	110,723	72,947	34,654	13,143	22,565	24,167	6,742	17,529	6,730
INTEREST ON INVSTMNT-CD'S	-	780,000	-	-	-	-	-	-	-	-
BOND PROCEEDS	-	-	-	9,000,000	-	-	-	-	-	-
ACC INT & PREMIUM ON BOND SALE	-	-	-	197,332	-	-	-	-	-	-
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	1,349,498	2,532,786	4,961,209	9,510,953	605,001	203,270	1,517,704	60,230	1,157,554	59,929

DISBURSEMENT

ASSESSOR FEES	200	150	100	50	25	50	50	10	25	10
PENSION FUND	43,000	33,000	23,000	10,200	5,000	7,000	7,100	3,000	6,000	3,000
ARCHITECT/ENGINEERING SVCS	100,000	500,000	500,000	275,000	25,000	-	60,000	-	40,000	-
CONSTRUCTION SERVICES	800,000	2,000,000	4,470,000	1,000,000	460,000	-	1,400,000	-	780,000	-
CONSTRUCTION	35,000	170,000	70,000	10,000	10,000	-	5,000	-	13,000	-
LAND AND IMPROVEMENTS	-	480,000	505,000	-	-	-	-	-	-	-
MISC EXPENSE	-	-	-	180,000	-	-	-	-	-	-
TOTAL DISBURSEMENT	978,200	3,183,150	5,568,100	1,475,250	500,025	7,050	1,472,150	3,010	839,025	3,010
PROJECTED FUND BALANCE (6/30/24)	1,086,692	21,050,082	4,141,156	8,624,316	691,769	735,562	1,691,316	574,528	727,366	412,276

Denham Springs School District 01

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$973,511	\$1,035,712	\$1,034,857	\$1,048,168	\$13,312	1.3%
Penalties/Interest Prop Tax	411160	\$3,882	\$4,192	\$3,348	\$3,348	—	—%
Interest On Invstmnt-Checking	415100	\$38,776	\$93,755	\$91,498	\$140,799	\$49,300	53.9%
Bond Proceeds	451100	\$13,000,000	—	—	—	—	—%
Acc Int & Premium On Bond Sale	451200	\$2,886,629	—	—	—	—	—%
Transfers In - G/F	452201	\$79,266	\$682,599	\$157,184	\$157,184	—	—%
General Revenue Subtotal		\$16,982,064	\$1,816,257	\$1,286,887	\$1,349,498	\$62,612	4.9%
Total		\$16,982,064	\$1,816,257	\$1,286,887	\$1,349,498	\$62,612	4.9%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$208	\$126	\$200	\$200	—	—%
Pension Fund	531300	\$39,479	\$40,166	\$43,000	\$43,000	—	—%
Election Fees	531600	\$27,184	—	—	—	—	—%
Other Fees	531900	\$1,634	—	—	—	—	—%
Architect/Engineering Svcs	533400	\$1,015,333	\$157,092	\$40,000	\$100,000	\$60,000	150.0%
Purch Prof/Tech Svc Subtotal		\$1,083,839	\$197,384	\$83,200	\$143,200	\$60,000	72.1%
Purch Property Svc							
Construction Services	545000	\$10,717,564	\$8,615,480	\$275,000	\$800,000	\$525,000	190.9%
Construction Services-Other	545001	\$90,501	\$85,141	\$35,000	\$35,000	—	—%
Purch Property Svc Subtotal		\$10,808,065	\$8,700,622	\$310,000	\$835,000	\$525,000	169.4%
Other Objects							
Misc Expense	589000	\$246,249	\$243	—	—	—	—%
Other Objects Subtotal		\$246,249	\$243	—	—	—	—%
Total		\$12,138,153	\$8,898,248	\$393,200	\$978,200	\$585,000	148.8%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$16,982,064	\$1,816,257	\$1,286,887	\$1,349,498	\$62,612	4.9%
Total Expenditures	\$12,138,153	\$8,898,248	\$393,200	\$978,200	\$585,000	148.8%
Surplus/Deficit (Current)	\$4,843,910	\$(7,081,991)	\$893,687	\$371,298	\$(522,388)	(58.5)%
Prior Year Surplus	\$2,953,405	\$7,797,315	\$458,592	\$715,394	\$256,802	56.0%
Total Net Surplus	\$7,797,315	\$715,324	\$1,352,279	\$1,086,692	\$(265,586)	(19.6)%

Walker School District 04

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$765,560	\$820,810	\$820,173	\$824,275	\$4,102	0.5%
Penalties/Interest Prop Tax	411160	\$3,047	\$3,317	\$2,653	\$2,653	—	—%
Interest On Invstmnt-Checking	415100	\$30,398	\$74,211	\$72,517	\$110,723	\$38,207	52.7%
Interest On Invstmnt-Cd's	415101	\$45,658	\$732,851	\$780,000	\$780,000	—	—%
Bond Proceeds	451100	\$16,875,000	—	—	—	—	—%
Acc Int & Premium On Bond Sale	451200	\$2,256,958	—	—	—	—	—%
Transfers In - G/F	452201	\$62,337	\$65,135	\$815,135	\$815,135	—	—%
General Revenue Subtotal		\$20,038,959	\$1,696,323	\$2,490,478	\$2,532,786	\$42,308	1.7%
Total		\$20,038,959	\$1,696,323	\$2,490,478	\$2,532,786	\$42,308	1.7%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$163	\$100	\$150	\$150	—	—%
Pension Fund	531300	\$31,048	\$31,834	\$33,000	\$33,000	—	—%
Election Fees	531600	\$21,379	—	—	—	—	—%
Other Fees	531900	\$1,285	—	—	—	—	—%
Architect/Engineering Svcs	533400	\$40,127	\$673,841	\$25,000	\$500,000	\$475,000	1,900.0%
Purch Prof/Tech Svc Subtotal		\$94,001	\$705,774	\$58,150	\$533,150	\$475,000	816.9%
Purch Property Svc							
Construction Services	545000	\$399,062	—	\$5,000	\$2,000,000	\$1,995,000	39,900.0%
Construction Services-Other	545001	\$3,831	\$5,725	\$15,000	\$170,000	\$155,000	1,033.3%
Purch Property Svc Subtotal		\$402,893	\$5,725	\$20,000	\$2,170,000	\$2,150,000	10,750.0%
Property							
Land And Improvements	571000	—	—	—	\$480,000	\$480,000	—%
Property Subtotal		—	—	—	\$480,000	\$480,000	—%
Other Objects							
Misc Expense	589000	\$305,475	\$191	—	—	—	—%
Other Objects Subtotal		\$305,475	\$191	—	—	—	—%
Total		\$802,368	\$711,690	\$78,150	\$3,183,150	\$3,105,000	3,973.1%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$20,038,959	\$1,696,323	\$2,490,478	\$2,532,786	\$42,308	1.7%
Total Expenditures	\$802,368	\$711,690	\$78,150	\$3,183,150	\$3,105,000	3,973.1%
Surplus/Deficit (Current)	\$19,236,590	\$984,633	\$2,412,328	\$(650,364)	\$(3,062,692)	(127.0)%
Prior Year Surplus	\$1,479,222	\$20,715,812	\$21,679,116	\$21,700,446	\$21,330	0.1%
Total Net Surplus	\$20,715,812	\$21,700,445	\$24,091,444	\$21,050,082	\$(3,041,362)	(12.6)%

Live Oak School District 22

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$525,771	\$547,529	\$546,984	\$543,053	\$(3,931)	(0.7)%
Penalties/Interest Prop Tax	411160	\$2,096	\$2,226	\$1,769	\$1,769	—	—%
Interest On Invstmnt-Checking	415100	\$20,931	\$49,732	\$48,362	\$72,947	\$24,585	50.8%
Transfers In - G/F	452201	\$42,810	\$1,709,439	\$43,439	\$43,439	—	—%
Transfers In - 2Nd S/T	452202	—	\$5,050,000	\$4,300,000	\$4,300,000	—	—%
Insurance Proceeds From Losses	453200	—	\$1,925,983	—	—	—	—%
General Revenue Subtotal		\$591,608	\$9,284,909	\$4,940,555	\$4,961,209	\$20,654	0.4%
Total		\$591,608	\$9,284,909	\$4,940,555	\$4,961,209	\$20,654	0.4%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$112	\$67	\$100	\$100	—	—%
Pension Fund	531300	\$21,322	\$21,230	\$23,000	\$23,000	—	—%
Election Fees	531600	\$14,682	—	—	—	—	—%
Other Fees	531900	\$882	—	—	—	—	—%
Architect/Engineering Svcs	533400	\$275,266	\$68,597	\$410,000	\$500,000	\$90,000	22.0%
Purch Prof/Tech Svc Subtotal		\$312,265	\$89,894	\$433,100	\$523,100	\$90,000	20.8%
Purch Property Svc							
Construction Services	545000	\$761,750	\$5,160,995	\$4,470,000	\$4,470,000	—	—%
Construction Services-Other	545001	\$26,093	\$8,165	\$70,000	\$70,000	—	—%
Purch Property Svc Subtotal		\$787,843	\$5,169,160	\$4,540,000	\$4,540,000	—	—%
Property							
Land And Improvements	571000	—	—	—	\$505,000	\$505,000	—%
Property Subtotal		—	—	—	\$505,000	\$505,000	—%
Other Objects							
Misc Expense	589000	\$34	\$131	—	—	—	—%
Other Objects Subtotal		\$34	\$131	—	—	—	—%
Total		\$1,100,141	\$5,259,186	\$4,973,100	\$5,568,100	\$595,000	12.0%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$591,608	\$9,284,909	\$4,940,555	\$4,961,209	\$20,654	0.4%
Total Expenditures	\$1,100,141	\$5,259,186	\$4,973,100	\$5,568,100	\$595,000	12.0%
Surplus/Deficit (Current)	\$(508,534)	\$4,025,724	\$(32,545)	\$(606,891)	\$(574,346)	1,764.7%
Prior Year Surplus	\$1,230,858	\$722,324	\$468,308	\$4,748,047	\$4,279,739	913.9%
Total Net Surplus	\$722,324	\$4,748,048	\$435,763	\$4,141,156	\$3,705,393	850.3%

Albany School District 24

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$239,815	\$254,187	\$253,970	\$257,977	\$4,008	1.6%
Penalties/Interest Prop Tax	411160	\$955	\$1,030	\$822	\$822	—	—%
Interest On Invstmnt-Checking	415100	\$9,527	\$23,023	\$22,455	\$34,654	\$12,199	54.3%
Bond Proceeds	451100	—	—	—	\$9,000,000	\$9,000,000	—%
Acc Int & Premium On Bond Sale	451200	—	—	—	\$197,332	\$197,332	—%
Transfers In - G/F	452201	\$19,527	\$20,169	\$20,169	\$20,169	—	—%
General Revenue Subtotal		\$269,824	\$298,409	\$297,415	\$9,510,953	\$9,213,538	3,097.9%
Total		\$269,824	\$298,409	\$297,415	\$9,510,953	\$9,213,538	3,097.9%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$51	\$31	\$50	\$50	—	—%
Pension Fund	531300	\$9,726	\$9,857	\$10,000	\$10,200	\$200	2.0%
Election Fees	531600	\$6,697	—	—	—	—	—%
Other Fees	531900	\$403	—	—	—	—	—%
Architect/Engineering Svcs	533400	—	\$143,325	\$275,000	\$275,000	—	—%
Purch Prof/Tech Svc Subtotal		\$16,876	\$153,213	\$285,050	\$285,250	\$200	0.1%
Purch Property Svc							
Construction Services	545000	—	—	—	\$1,000,000	\$1,000,000	—%
Construction Services-Other	545001	—	—	—	\$10,000	\$10,000	—%
Purch Property Svc Subtotal		—	—	—	\$1,010,000	\$1,010,000	—%
Other Objects							
Misc Expense	589000	\$16	\$1,100	—	\$180,000	\$180,000	—%
Other Objects Subtotal		\$16	\$1,100	—	\$180,000	\$180,000	—%
Total		\$16,892	\$154,313	\$285,050	\$1,475,250	\$1,190,200	417.5%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$269,824	\$298,409	\$297,415	\$9,510,953	\$9,213,538	3,097.9%
Total Expenditures	\$16,892	\$154,313	\$285,050	\$1,475,250	\$1,190,200	417.5%
Surplus/Deficit (Current)	\$252,932	\$144,096	\$12,365	\$8,035,703	\$8,023,338	64,885.0%
Prior Year Surplus	\$191,585	\$444,517	\$730,925	\$588,613	\$(142,312)	(19.5)%
Total Net Surplus	\$444,517	\$588,613	\$743,290	\$8,624,316	\$7,881,026	1,060.3%

Holden School District 25

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$72,989	\$78,635	\$78,572	\$97,843	\$19,271	24.5%
Penalties/Interest Prop Tax	411160	\$295	\$318	\$254	\$254	—	—%
Interest On Invstmnt-Checking	415100	\$2,961	\$7,114	\$6,947	\$13,143	\$6,196	89.2%
Transfers In - G/F	452201	\$5,994	\$438,990	\$(6,240)	\$(6,240)	—	—%
Transfers In - 2Nd S/T	452202	\$600,000	\$1,600,000	\$500,000	\$500,000	—	—%
General Revenue Subtotal		\$682,239	\$2,125,056	\$579,534	\$605,001	\$25,467	4.4%
Total		\$682,239	\$2,125,056	\$579,534	\$605,001	\$25,467	4.4%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$16	\$10	\$25	\$25	—	—%
Pension Fund	531300	\$2,985	\$3,050	\$5,000	\$5,000	—	—%
Election Fees	531600	\$2,056	—	—	—	—	—%
Other Fees	531900	\$124	—	—	—	—	—%
Architect/Engineering Svcs	533400	\$151,989	\$52,855	\$25,000	\$25,000	—	—%
Purch Prof/Tech Svc Subtotal		\$157,169	\$55,914	\$30,025	\$30,025	—	—%
Purch Property Svc							
Construction Services	545000	\$626,875	\$1,628,731	\$460,000	\$460,000	—	—%
Construction Services-Other	545001	\$5,463	\$3,160	\$25,000	\$10,000	\$(15,000)	(60.0)%
Purch Property Svc Subtotal		\$632,338	\$1,631,891	\$485,000	\$470,000	\$(15,000)	(3.1)%
Other Objects							
Misc Expense	589000	\$5	\$18	—	—	—	—%
Other Objects Subtotal		\$5	\$18	—	—	—	—%
Total		\$789,512	\$1,687,823	\$515,025	\$500,025	\$(15,000)	(2.9)%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$682,239	\$2,125,056	\$579,534	\$605,001	\$25,467	4.4%
Total Expenditures	\$789,512	\$1,687,823	\$515,025	\$500,025	\$(15,000)	(2.9)%
Surplus/Deficit (Current)	\$(107,273)	\$437,233	\$64,509	\$104,976	\$40,467	62.7%
Prior Year Surplus	\$276,702	\$169,429	\$23,270	\$586,793	\$563,523	2,421.7%
Total Net Surplus	\$169,429	\$606,662	\$87,779	\$691,769	\$603,990	688.1%

Doyle School District 26

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$151,840	\$154,062	\$153,881	\$167,986	\$14,106	9.2%
Penalties/Interest Prop Tax	411160	\$605	\$629	\$498	\$498	—	—%
Interest On Invstmnt-Checking	415100	\$6,065	\$14,043	\$13,606	\$22,565	\$8,960	65.9%
Transfers In - G/F	452201	\$12,310	\$12,221	\$12,221	\$12,221	—	—%
General Revenue Subtotal		\$170,820	\$180,954	\$180,205	\$203,270	\$23,065	12.8%
Total		\$170,820	\$180,954	\$180,205	\$203,270	\$23,065	12.8%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$33	\$19	\$50	\$50	—	—%
Pension Fund	531300	\$6,131	\$5,973	\$7,000	\$7,000	—	—%
Election Fees	531600	\$4,222	—	—	—	—	—%
Other Fees	531900	\$254	—	—	—	—	—%
Purch Prof/Tech Svc Subtotal		\$10,639	\$5,992	\$7,050	\$7,050	—	—%
Other Objects							
Misc Expense	589000	\$10	\$38	—	—	—	—%
Other Objects Subtotal		\$10	\$38	—	—	—	—%
Total		\$10,649	\$6,029	\$7,050	\$7,050	—	—%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$170,820	\$180,954	\$180,205	\$203,270	\$23,065	12.8%
Total Expenditures	\$10,649	\$6,029	\$7,050	\$7,050	—	—%
Surplus/Deficit (Current)	\$160,171	\$174,925	\$173,155	\$196,220	\$23,065	13.3%
Prior Year Surplus	\$204,247	\$364,418	\$538,403	\$539,342	\$939	0.2%
Total Net Surplus	\$364,418	\$539,343	\$711,558	\$735,562	\$24,004	3.4%

Springfield School District 27

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$161,664	\$165,072	\$164,881	\$179,910	\$15,029	9.1%
Penalties/Interest Prop Tax	411160	\$644	\$674	\$533	\$533	—	—%
Interest On Invstmnt-Checking	415100	\$6,428	\$15,041	\$14,578	\$24,167	\$9,589	65.8%
Transfers In - G/F	452201	\$13,163	\$1,013,094	\$13,094	\$13,094	—	—%
Transfers In - 2Nd S/T	452202	—	\$3,500,000	\$1,300,000	\$1,300,000	—	—%
General Revenue Subtotal		\$181,899	\$4,693,881	\$1,493,086	\$1,517,704	\$24,618	1.6%
Total		\$181,899	\$4,693,881	\$1,493,086	\$1,517,704	\$24,618	1.6%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$35	\$21	\$50	\$50	—	—%
Pension Fund	531300	\$6,556	\$6,400	\$7,000	\$7,100	\$100	1.4%
Election Fees	531600	\$4,514	—	—	—	—	—%
Other Fees	531900	\$271	—	—	—	—	—%
Architect/Engineering Svcs	533400	\$254,488	\$31,811	\$40,000	\$60,000	\$20,000	50.0%
Purch Prof/Tech Svc Subtotal		\$265,865	\$38,231	\$47,050	\$67,150	\$20,100	42.7%
Purch Property Svc							
Construction Services	545000	\$239,965	\$3,623,447	\$1,560,000	\$1,400,000	\$(160,000)	(10.3)%
Construction Services-Other	545001	\$10,094	\$14,444	\$5,000	\$5,000	—	—%
Purch Property Svc Subtotal		\$250,059	\$3,637,891	\$1,565,000	\$1,405,000	\$(160,000)	(10.2)%
Property							
Land And Improvements	571000	—	\$4,000	—	—	—	—%
Property Subtotal		—	\$4,000	—	—	—	—%
Other Objects							
Misc Expense	589000	\$10	\$40	—	—	—	—%
Other Objects Subtotal		\$10	\$40	—	—	—	—%
Total		\$515,934	\$3,680,163	\$1,612,050	\$1,472,150	\$(139,900)	(8.7)%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$181,899	\$4,693,881	\$1,493,086	\$1,517,704	\$24,618	1.6%
Total Expenditures	\$515,934	\$3,680,163	\$1,612,050	\$1,472,150	\$(139,900)	(8.7)%
Surplus/Deficit (Current)	\$(334,034)	\$1,013,719	\$(118,964)	\$45,554	\$164,518	(138.3)%
Prior Year Surplus	\$966,078	\$632,044	\$334,484	\$1,645,762	\$1,311,278	392.0%
Total Net Surplus	\$632,044	\$1,645,763	\$215,520	\$1,691,316	\$1,475,796	684.8%

Frost School District 31

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$40,873	\$39,952	\$39,891	\$50,191	\$10,301	25.8%
Penalties/Interest Prop Tax	411160	\$162	\$165	\$129	\$129	—	—%
Interest On Invstmnt-Checking	415100	\$1,603	\$3,667	\$3,527	\$6,742	\$3,215	91.2%
Transfers In - G/F	452201	\$3,329	\$3,168	\$3,168	\$3,168	—	—%
General Revenue Subtotal		\$45,966	\$46,951	\$46,714	\$60,230	\$13,516	28.9%
Total		\$45,966	\$46,951	\$46,714	\$60,230	\$13,516	28.9%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$9	\$5	\$10	\$10	—	—%
Pension Fund	531300	\$1,658	\$1,548	\$3,000	\$3,000	—	—%
Election Fees	531600	\$1,142	—	—	—	—	—%
Other Fees	531900	\$69	—	—	—	—	—%
Purch Prof/Tech Svc Subtotal		\$2,877	\$1,553	\$3,010	\$3,010	—	—%
Other Objects							
Misc Expense	589000	\$3	\$10	—	—	—	—%
Other Objects Subtotal		\$3	\$10	—	—	—	—%
Total		\$2,879	\$1,564	\$3,010	\$3,010	—	—%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$45,966	\$46,951	\$46,714	\$60,230	\$13,516	28.9%
Total Expenditures	\$2,879	\$1,564	\$3,010	\$3,010	—	—%
Surplus/Deficit (Current)	\$43,087	\$45,388	\$43,704	\$57,220	\$13,516	30.9%
Prior Year Surplus	\$428,834	\$471,921	\$516,956	\$517,308	\$352	0.1%
Total Net Surplus	\$471,921	\$517,309	\$560,660	\$574,528	\$13,868	2.5%

French Settlement Sch District 32

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$108,304	\$115,405	\$115,320	\$130,494	\$15,174	13.2%
Penalties/Interest Prop Tax	411160	\$430	\$467	\$373	\$373	—	—%
Interest On Invstmnt-Checking	415100	\$4,271	\$10,445	\$10,196	\$17,529	\$7,333	71.9%
Transfers In - G/F	452201	\$8,820	\$134,297	\$1,009,158	\$1,009,158	—	—%
General Revenue Subtotal		\$121,824	\$260,615	\$1,135,047	\$1,157,554	\$22,507	2.0%
Total		\$121,824	\$260,615	\$1,135,047	\$1,157,554	\$22,507	2.0%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$23	\$14	\$25	\$25	—	—%
Pension Fund	531300	\$4,393	\$4,476	\$6,000	\$6,000	—	—%
Election Fees	531600	\$3,025	—	—	—	—	—%
Other Fees	531900	\$182	—	—	—	—	—%
Architect/Engineering Svcs	533400	—	\$73,715	\$40,000	\$40,000	—	—%
Purch Prof/Tech Svc Subtotal		\$7,622	\$78,205	\$46,025	\$46,025	—	—%
Purch Property Svc							
Construction Services	545000	—	\$126,518	\$810,000	\$780,000	\$(30,000)	(3.7)%
Construction Services-Other	545001	—	\$10,534	\$49,850	\$13,000	\$(36,850)	(73.9)%
Purch Property Svc Subtotal		—	\$137,052	\$859,850	\$793,000	\$(66,850)	(7.8)%
Other Objects							
Misc Expense	589000	\$7	\$27	—	—	—	—%
Other Objects Subtotal		\$7	\$27	—	—	—	—%
Total		\$7,629	\$215,284	\$905,875	\$839,025	\$(66,850)	(7.4)%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$121,824	\$260,615	\$1,135,047	\$1,157,554	\$22,507	2.0%
Total Expenditures	\$7,629	\$215,284	\$905,875	\$839,025	\$(66,850)	(7.4)%
Surplus/Deficit (Current)	\$114,195	\$45,331	\$229,172	\$318,529	\$89,357	39.0%
Prior Year Surplus	\$249,312	\$363,507	\$444,025	\$408,837	\$(35,188)	(7.9)%
Total Net Surplus	\$363,507	\$408,838	\$673,197	\$727,366	\$54,169	8.0%

Maurepas School District 33

Project	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
(2)Renewable Taxes	411120	\$39,853	\$37,542	\$37,473	\$50,102	\$12,629	33.7%
Penalties/Interest Prop Tax	411160	\$161	\$156	\$121	\$121	—	—%
Interest On Invstmnt-Checking	415100	\$1,625	\$3,467	\$3,313	\$6,730	\$3,417	103.1%
Transfers In - G/F	452201	\$3,244	\$435,726	\$2,976	\$2,976	—	—%
Transfers In - 2Nd S/T	452202	\$350,000	—	—	—	—	—%
General Revenue Subtotal		\$394,883	\$476,891	\$43,883	\$59,929	\$16,046	36.6%
Total		\$394,883	\$476,891	\$43,883	\$59,929	\$16,046	36.6%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Purch Prof/Tech Svc							
Assessor Fees	531100	\$9	\$4	\$10	\$10	—	—%
Pension Fund	531300	\$1,616	\$1,454	\$3,000	\$3,000	—	—%
Election Fees	531600	\$1,112	—	—	—	—	—%
Other Fees	531900	\$67	—	—	—	—	—%
Architect/Engineering Svcs	533400	\$30,004	\$7,501	—	—	—	—%
Purch Prof/Tech Svc Subtotal		\$32,808	\$8,960	\$3,010	\$3,010	—	—%
Purch Property Svc							
Construction Services	545000	\$397,395	\$179,605	—	—	—	—%
Construction Services-Other	545001	\$5,463	\$4,290	—	—	—	—%
Purch Property Svc Subtotal		\$402,858	\$183,895	—	—	—	—%
Other Objects							
Misc Expense	589000	\$3	\$10	—	—	—	—%
Other Objects Subtotal		\$3	\$10	—	—	—	—%
Total		\$435,668	\$192,865	\$3,010	\$3,010	—	—%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$394,883	\$476,891	\$43,883	\$59,929	\$16,046	36.6%
Total Expenditures	\$435,668	\$192,865	\$3,010	\$3,010	—	—%
Surplus/Deficit (Current)	\$(40,785)	\$284,026	\$40,873	\$56,919	\$16,046	39.3%
Prior Year Surplus	\$92,318	\$51,533	\$463,781	\$355,357	\$(108,424)	(23.4)%
Total Net Surplus	\$51,533	\$335,559	\$504,654	\$412,276	\$(92,378)	(18.3)%

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

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

Revenue	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
Interest On Invstmnt-Checking	415100	\$27	\$243	\$150	\$150	—	—%
Misc Revenue (Local)	419990	\$125,421	\$76,958	\$57,060	\$57,060	—	—%
Mfp - School Lunch	431150	\$402,250	\$402,250	\$402,250	\$402,250	—	—%
Value Of Usda Commodities	449200	\$1,283,012	\$1,444,027	\$1,815,017	\$1,815,017	—	—%
Insurance Proceeds From Losses	453200	—	\$144,412	—	—	—	—%
General Revenue Subtotal		\$1,810,710	\$2,067,890	\$2,274,477	\$2,274,477	—	—%
Charges For Services							
Meals - Lunch/Student - Elem	416102	\$22,798	\$25,673	\$25,000	\$25,500	\$500	2.0%
Meals - Lunch/Student - Jr/Hig	416103	\$(3,438)	\$(4,596)	\$500	—	\$(500)	(100.0)%
Meals - Lunch/Adult - Teachers	416104	\$91,562	\$92,907	\$85,000	\$85,000	—	—%
Meals - Lunch/Adult - At Cost	416105	\$3,072	\$19,424	\$15,000	\$20,000	\$5,000	33.3%
Meals - Brkft/Student Paid	416107	\$2,067	\$3,187	\$2,500	\$2,500	—	—%
Meals - Brkft/Adult - Teachers	416108	\$1,434	\$1,962	\$1,500	\$1,500	—	—%
Meals - Brkft/Adult - At Cost	416109	\$102	\$87	\$100	\$100	—	—%
Miscellaneous Sales	416203	\$125,154	\$195,592	\$170,000	\$170,000	—	—%
Charges For Services Subtotal		\$242,749	\$334,236	\$299,600	\$304,600	\$5,000	1.7%
Operating Grants & Contr							
Fed-Local Food For Schools Coo	445150	—	—	—	\$132,187	\$132,187	—%
Fed'l Reim - Section 4	445151	—	\$2,766,974	\$2,550,000	\$1,550,000	\$(1,000,000)	(39.2)%
Fed'l Reim - Section 11	445152	—	\$7,656,150	\$7,150,000	\$8,150,000	\$1,000,000	14.0%
Fed'l Reim - Breakfast	445153	—	\$3,511,695	\$3,400,000	\$3,500,000	\$100,000	2.9%

Revenue	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Cacfp	445157	\$10,378,568	\$329,266	\$330,000	\$330,000	—	—%
Summer Feeding Program	445158	\$21,903,682	\$8,980	\$20,000	\$20,000	—	—%
Supply Chain Assistance	445159	\$579,289	\$794,576	—	\$755,060	\$755,060	—%
Operating Grants & Contr Subtotal		\$32,861,539	\$15,067,641	\$13,450,000	\$14,437,247	\$987,247	7.3%
Total		\$34,914,998	\$17,469,767	\$16,024,077	\$17,016,324	\$992,247	6.2%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Off/Admin/Managers	511100	\$1,461,722	\$1,692,070	\$1,737,000	\$1,737,000	—	—%
Clerical/Secretarial	511400	\$52,719	\$59,905	\$68,000	\$68,000	—	—%
Service Workers	511600	\$3,797,841	\$4,234,423	\$4,350,000	\$4,350,000	—	—%
Other Salaries	511900	\$29,356	\$31,826	\$32,000	\$32,000	—	—%
Salaries Subtotal		\$5,341,638	\$6,018,224	\$6,187,000	\$6,187,000	—	—%
Benefits							
Group Insurance	521000	\$1,127,137	\$1,169,063	\$1,300,000	\$1,250,000	\$(50,000)	(3.8)%
Medicare	522500	\$67,854	\$77,880	\$85,000	\$80,000	\$(5,000)	(5.9)%
La Teachers Retirement	523100	\$1,110,329	\$1,281,667	\$1,300,000	\$1,280,000	\$(20,000)	(1.5)%
La School Emp. Rtm System	523300	\$3	—	—	—	—	—%
Deferred Comp	523900	\$10,984	\$9,911	\$10,000	\$9,000	\$(1,000)	(10.0)%
Workers' Compensation	526000	\$175,121	\$104,888	\$320,000	\$320,000	—	—%
Sick Leave Severance Pay	528100	\$2,978	\$5,469	\$18,000	\$18,000	—	—%
Benefits Subtotal		\$2,494,406	\$2,648,878	\$3,033,000	\$2,957,000	\$(76,000)	(2.5)%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$560	\$150	\$1,000	\$500	\$(500)	(50.0)%
Purchased Tech Svc	534000	\$2,651,301	\$38,723	\$40,000	\$47,000	\$7,000	17.5%
Sfs Purch Tech Svcs Cacfp	534001	\$9,145,556	—	—	—	—	—%
Purch Prof/Tech Svc Subtotal		\$11,797,416	\$38,873	\$41,000	\$47,500	\$6,500	15.9%
Purch Property Svc							
Water/Sewage	541100	\$47,235	\$51,576	\$50,000	\$50,000	—	—%
Disposal Services	542100	\$101,264	\$140,407	\$140,000	\$140,000	—	—%
Repair & Maint	543000	\$10,245	\$4,058	\$15,000	\$10,000	\$(5,000)	(33.3)%
Rental Of Land & Buildings	544100	\$44,036	\$37,294	\$50,000	\$45,000	\$(5,000)	(10.0)%
Rental Of Equip & Vehicles	544200	—	—	—	\$3,000	\$3,000	—%
Purch Property Svc Subtotal		\$202,781	\$233,334	\$255,000	\$248,000	\$(7,000)	(2.7)%
Other Purchased Svc							
Communications	553000	\$13,537	\$13,282	\$13,500	\$13,500	—	—%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Printing & Binding	555000	\$2,120	\$1,689	\$2,500	\$2,500	—	—%
Travel	558200	\$6,372	\$5,740	\$10,000	\$10,000	—	—%
Travel - Sfs Supv & Mgr. Coor	558240	\$200	—	—	—	—	—%
Travel - Sfs Staff	558241	\$51	—	—	—	—	—%
Other Purchased Svc Subtotal		\$22,279	\$20,711	\$26,000	\$26,000	—	—%
Materials & Supplies							
M & S	561000	\$428,322	\$548,056	\$488,376	\$481,985	\$(6,391)	(1.3)%
M & S - Sfs Office	561040	\$3,934	\$11,301	\$12,000	\$12,000	—	—%
M & S - Sfs Kitchen	561041	\$261,282	\$289,289	\$320,000	\$320,000	—	—%
M & S - Sfs Other	561042	\$4,160	\$752	\$5,000	\$5,000	—	—%
Sfs - Small Equipment	561043	\$26,584	\$21,297	\$30,000	\$30,000	—	—%
Technology-Related Supplies	561500	\$1,342	\$1,146	\$5,000	\$5,000	—	—%
Energy	562000	\$457,459	\$561,963	\$570,000	\$580,000	\$10,000	1.8%
Purchased Food	563100	\$5,062,349	\$6,644,456	\$6,400,000	\$7,000,000	\$600,000	9.4%
Purchased Food	563101	—	—	\$142,000	\$142,000	—	—%
Purchased Food - Local Food	563102	—	—	—	\$132,187	\$132,187	—%
Commodities	563200	\$1,354,100	\$1,403,099	\$1,350,000	\$1,350,000	—	—%
Materials & Supplies Subtotal		\$7,599,532	\$9,481,359	\$9,322,376	\$10,058,172	\$735,796	7.9%
Property							
Equipment	573000	\$46,420	—	\$15,000	\$15,000	—	—%
Property Subtotal		\$46,420	—	\$15,000	\$15,000	—	—%
Other Objects							
Misc-Storage	589040	\$120,159	\$100,686	\$120,000	\$120,000	—	—%
Misc-Other	589043	\$13,766	\$21,679	\$34,000	\$34,000	—	—%
Misc-Uniforms	589044	\$3,888	\$589	\$4,000	\$4,000	—	—%
Misc-Extra Sales	589045	\$32,616	\$47,903	\$50,000	\$50,000	—	—%
Other Objects Subtotal		\$170,429	\$170,857	\$208,000	\$208,000	—	—%
Total		\$27,674,900	\$18,612,237	\$19,087,376	\$19,746,672	\$659,296	3.5%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$34,914,998	\$17,469,767	\$16,024,077	\$17,016,324	\$992,247	6.2%
Total Expenditures	\$27,674,900	\$18,612,237	\$19,087,376	\$19,746,672	\$659,296	3.5%
Surplus/Deficit (Current)	\$7,240,098	\$(1,142,470)	\$(3,063,299)	\$(2,730,348)	\$332,951	(10.9)%
Prior Year Surplus	\$5,958,493	\$13,198,591	\$10,825,749	\$12,056,120	\$1,230,371	11.4%
Total Net Surplus	\$13,198,591	\$12,056,121	\$7,762,450	\$9,325,772	\$1,563,322	20.1%

Disaster Funds

Revenues

- 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.

Revenue	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
General Revenue							
Fema - Disaster Relief	445800	\$30,292,711	\$3,088,100	\$11,000,000	\$11,000,000	—	—%
General Revenue Subtotal		\$30,292,711	\$3,088,100	\$11,000,000	\$11,000,000	—	—%
Total		\$30,292,711	\$3,088,100	\$11,000,000	\$11,000,000	—	—%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries							
Service Workers	511600	\$520	\$285	—	—	—	—%
Salaries Subtotal		\$520	\$285	—	—	—	—%
Benefits							
Medicare	522500	\$8	\$4	—	—	—	—%
La School Emp. Rtm System	523300	\$149	\$79	—	—	—	—%
Benefits Subtotal		\$157	\$83	—	—	—	—%
Purch Prof/Tech Svc							
Purchased Prof/Tech Svcs	530000	\$113,854	\$169,650	\$193,000	\$193,000	—	—%
Architect/Engineering Svcs	533400	\$800,386	\$252,586	—	—	—	—%
Purch Prof/Tech Svc Subtotal		\$914,239	\$422,236	\$193,000	\$193,000	—	—%
Purch Property Svc							
Repair & Maint	543000	\$15,764	—	—	—	—	—%
Rental Of Land & Buildings	544100	\$983,830	\$192,345	—	—	—	—%
Construction Services	545000	\$30,618,704	\$847,084	—	—	—	—%
Construction Services-Other	545001	\$119,713	\$30,611	—	—	—	—%
Purch Property Svc Subtotal		\$31,738,011	\$1,070,041	—	—	—	—%
Other Purchased Svc							
Operational Allowance	558300	—	\$231	—	—	—	—%
Other Purchased Svc Subtotal		—	\$231	—	—	—	—%
Materials & Supplies							
M & S	561000	\$30,840	—	—	—	—	—%
Materials & Supplies Subtotal		\$30,840	—	—	—	—	—%
Other Uses Of Funds							
Transfers Out - 2Nd S/T	593202	—	\$50,212	—	—	—	—%
Other Uses Of Funds Subtotal		—	\$50,212	—	—	—	—%
Total		\$32,683,767	\$1,543,087	\$193,000	\$193,000	—	—%

Fund Balance	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Total Revenues	\$30,292,711	\$3,088,100	\$11,000,000	\$11,000,000	—	—%
Total Expenditures	\$32,683,767	\$1,543,087	\$193,000	\$193,000	—	—%
Surplus/Deficit (Current)	\$(2,391,056)	\$1,545,012	\$10,807,000	\$10,807,000	—	—%
Prior Year Surplus	\$(7,020,087)	\$(10,189,294)	\$100,706	\$(8,664,282)	\$(8,764,988)	(8,703.5)%
Total Net Surplus	\$(9,411,143)	\$(8,644,282)	\$10,907,706	\$2,142,718	\$(8,764,988)	(80.4)%

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 o Carl Perkins (Vocational Education)
- LA 4 (Pre-K) - Federal o Other small grants and programs
- Fund 12 – Other Federal NCLB Funds
 - Title I – Part C Migrant Education o Title II – (Supporting Effective Instruction)
 - Title III – English 2nd Language
 - Title IV – (Student Support and Academic Enrichment)
- Fund 17 – COVID-19 Funds o ESSER II o ESSER III

Fund 06 - IDEA

Revenue	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
IDEA PART B	10010	\$4,695,490	\$4,046,291	\$4,871,130	\$7,702,137	\$2,831,007	58.12%
IDEA - PSP	10011	\$18,005	\$16,745	\$20,907	\$20,907	—	—%
IDEA 611 SET ASIDE	10014	\$7,046	—	—	—	—	—%
IDEA 619 - SET ASIDE	10015	\$239	—	—	—	—	—%
EARLY INTERVENTION SERVICES (EIS)	10032	\$1,293,311	\$1,097,313	\$863,301	\$916,481	\$53,180	6.16%
IDEA HIGH RISK POOL	10075	\$26,136	\$30,637	\$30,637	\$30,637	—	—%
Total		\$6,040,227	\$5,190,986	\$5,785,975	\$8,670,162	\$2,884,187	49.85%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries		\$3,950,845	\$3,506,968	\$3,367,522	\$3,609,998	\$242,476	7.20%
Benefits		\$1,271,916	\$1,148,475	\$1,270,199	\$1,297,724	\$27,525	2.17%
Purch Prof/Tech Svc		\$50,797	\$53,271	\$50,637	\$230,637	\$180,000	355.47%
Purch Property Svc		\$15,957	\$15,643	\$10,000	\$100,000	\$90,000	900.00%
Other Purchased Svc		\$171,561	\$91,518	\$196,351	\$739,326	\$542,975	276.53%
Materials & Supplies		\$238,056	\$94,451	\$579,645	\$2,251,109	\$1,671,464	288.36%
Property		—	—	\$5,000	\$5,000	—	—%
Other Uses Of Funds		\$341,095	\$280,659	\$306,621	\$436,368	\$129,747	42.32%
Total		\$6,040,227	\$5,190,986	\$5,785,975	\$8,670,162	\$2,884,187	49.85%

Fund 10 - Title I

Revenue	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
TITLE I - ESSA	10001	\$5,123,632	\$5,160,700	\$4,703,708	\$8,115,081	\$3,411,373	72.53%
TITLE I - DSS	10002	—	\$167,559	—	—	—	—%
RESIGN 1003A	10003	—	\$10,700	\$10,700	—	\$(10,700)	(100.00)%
Total		\$5,123,632	\$5,338,959	\$4,714,408	\$8,115,081	\$3,400,673	72.13%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries		\$1,590,139	\$1,615,972	\$1,768,245	\$1,658,854	\$(109,391)	(6.19)%
Benefits		\$504,566	\$523,936	\$517,093	\$465,754	\$(51,340)	(9.93)%
Purch Prof/Tech Svc		\$2,700	\$26,568	\$24,368	\$11,790	\$(12,578)	(51.62)%
Purch Property Svc		—	—	\$5,000	\$5,000	—	—%
Other Purchased Svc		\$274,458	\$386,736	\$401,883	\$732,191	\$330,308	82.19%
Materials & Supplies		\$2,461,178	\$2,495,372	\$1,746,642	\$4,833,867	\$3,087,225	176.75%
Other Uses Of Funds		\$290,591	\$290,375	\$251,176	\$407,625	\$156,449	62.29%
Total		\$5,123,632	\$5,338,959	\$4,714,408	\$8,115,081	\$3,400,673	72.13%

Fund 11 - Other Special Programs

Revenue	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
CLSD	10016	\$102,929	\$48,879	\$93,806	\$93,806	—	—%
ADULT ED FEDERAL BASIC	10017	\$197,560	\$192,725	\$307,640	\$307,640	—	—%
PRESCHOOL FLOWTHRU IDEA	10020	\$80,407	\$198,608	\$144,359	\$305,894	\$161,535	111.90%
CARL PERKINS GRANT - VOCATIONAL	10023	\$339,266	\$437,656	\$339,296	\$476,793	\$137,497	40.52%
LA REHABILITATION SERVICES	10025	\$182,259	\$215,893	\$205,533	\$205,533	—	—%
EARLY CHD COMMUNITY LEAD AGENCY	10088	\$30,687	\$34,819	\$42,021	\$42,021	—	—%
NEW LEAD AGENCY	10089	—	—	—	\$711	\$711	—%
BELIEVE FUNDING CRRSA - CATEGORY 1	10094	—	\$68,000	\$68,000	\$39,440	\$(28,560)	(42.00)%
BELIEVE FUNDING - ARPA CATEGORY 2	10095	—	\$35,000	\$35,000	\$35,000	—	—%
BELIEVE FUNDING - ARPA CCDBG CAT 3	10096	—	\$37,959	\$38,100	\$44,500	\$6,400	16.80%
BELIEVE FUNDING - ARPA CCDBG CAT 4	10097	—	\$7,500	\$7,500	\$31,500	\$24,000	320.00%
Total		\$933,108	\$1,277,039	\$1,281,255	\$1,582,838	\$301,583	23.54%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries		\$392,570	\$409,662	\$510,036	\$591,589	\$81,553	15.99%
Benefits		\$161,172	\$192,137	\$188,519	\$224,315	\$35,796	18.99%
Purch Prof/Tech Svc		\$47,843	\$3,950	\$14,000	\$11,500	\$(2,500)	(17.86)%
Other Purchased Svc		\$116,642	\$264,355	\$346,047	\$374,547	\$28,500	8.24%
Materials & Supplies		\$194,384	\$374,511	\$98,921	\$248,578	\$149,657	151.29%
Property		—	—	\$86,314	\$86,314	—	—%
Other Uses Of Funds		\$20,497	\$32,423	\$37,418	\$45,995	\$8,577	22.92%
Total		\$933,108	\$1,277,039	\$1,281,255	\$1,582,838	\$301,583	23.54%

Fund 12 - Other Federal NCLB Funds

Revenue	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
TITLE IV - STUD SUPPORT AND ACAD	10004	\$431,329	\$390,847	\$359,875	\$747,478	\$387,603	107.70%
TITLE II - IMPROVING TEACHER	10007	\$1,369,900	\$1,353,812	\$1,419,612	\$2,974,076	\$1,554,464	109.50%
TITLE III - ENGLISH 2ND LANGUAGE	10050	\$108,497	\$134,727	\$199,333	\$231,645	\$32,312	16.21%
TITLE III - IMMIGRANT SET ASIDE	10051	\$34,463	\$30,111	—	\$69,931	\$69,931	—%
Total		\$1,944,189	\$1,909,497	\$1,978,820	\$4,023,130	\$2,044,310	103.31%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries		\$710,433	\$751,594	\$780,287	\$1,544,170	\$763,883	97.90%
Benefits		\$279,254	\$310,746	\$338,538	\$474,573	\$136,035	40.18%
Purch Prof/Tech Svc		\$197,407	\$68,302	\$118,881	\$424,497	\$305,616	257.08%
Purch Property Svc		\$39,900	\$41,100	\$40,000	\$60,000	\$20,000	50.00%
Other Purchased Svc		\$541,464	\$472,429	\$375,523	\$1,081,182	\$705,659	187.91%
Materials & Supplies		\$65,468	\$161,475	\$219,946	\$224,374	\$4,428	2.01%
Other Uses Of Funds		\$110,264	\$103,851	\$105,645	\$214,334	\$108,689	102.88%
Total		\$1,944,189	\$1,909,497	\$1,978,820	\$4,023,130	\$2,044,310	103.31%

Fund 17 - COVID-19 Funds

Revenue	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
ESSERF II	30023	\$4,217,761	\$6,148,408	—	\$11,895	\$11,895	—%
ESSERF III	30024	\$10,131,030	\$9,631,242	\$11,176,032	\$11,176,032	—	—%
ESSER III EB INTERVENTIONS	30025	\$2,304,608	\$3,243,290	\$1,211,273	\$1,223,495	\$12,222	1.01%
ESSER II INCENTIVE	30026	\$165,028	\$498,831	\$281,462	\$281,462	—	—%
ESSER III INCENTIVE	30027	\$873,938	\$440,072	\$285,916	\$343,326	\$57,410	20.08%
IDEA 611 ARP	30028	\$375,708	\$926,297	\$19,203	\$19,203	—	—%
IDEA 619 ARP	30029	—	\$102,172	\$6,353	\$6,353	—	—%
Total		\$18,068,073	\$20,990,312	\$12,980,239	\$13,061,766	\$81,527	0.63%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries		\$2,353,992	\$3,751,932	\$3,520,998	\$3,356,684	\$(164,314)	(4.67)%
Benefits		\$808,642	\$1,217,799	\$1,076,039	\$1,060,508	\$(15,532)	(1.44)%
Purch Prof/Tech Svc		\$591,872	\$208,815	\$189,920	\$198,670	\$8,750	4.61%
Purch Property Svc		\$996,964	\$1,224,261	\$535,000	\$535,000	—	—%
Other Purchased Svc		\$1,982,694	\$1,574,680	\$725,535	\$1,048,945	\$323,410	44.58%
Materials & Supplies		\$5,708,757	\$6,866,278	\$4,247,601	\$4,172,567	\$(75,034)	(1.77)%
Property		\$3,762,958	\$3,726,813	\$855,074	\$855,074	—	—%
Other Uses Of Funds		\$1,962,192	\$2,419,734	\$1,830,072	\$1,834,318	\$4,246	0.23%
Total		\$18,168,070	\$20,990,312	\$12,980,239	\$13,061,766	\$81,527	0.63%

State Funds

The following funds are fully reimbursed by the state government:

- Fund 13 - 8(g) Funds o Model Early Childhood
 - Competitive Grants o Other small grants and programs
- Fund 14 - Other State Programs
 - LA 4 (Pre-K) o SP ED Extended Summer
 - Adult Ed - State
 - Education Excellence Fund (Tobacco lawsuit funds)
 - Other small grants and programs

Fund 13 - 8(g) Funds

Revenue	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
8(G) MODEL EARLY CHILDHOOD	20001	\$186,823	\$183,187	\$183,187	\$272,540	\$89,353	48.78%
8(G) LA RECRUITMENT AND RETENTION	20099	\$41,400	\$15,900	—	\$6,300	\$6,300	—%
Total		\$228,223	\$199,087	\$183,187	\$278,840	\$95,653	52.22%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries		\$168,831	\$137,793	\$121,893	\$194,465	\$72,572	59.54%
Benefits		\$59,392	\$61,294	\$61,294	\$84,375	\$23,081	37.66%
Total		\$228,223	\$199,087	\$183,187	\$278,840	\$95,653	52.22%

Fund 14 - Other State Programs

Revenue	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
LA 4 EARLY CHILDHOOD PROGRAM	10042	\$2,198,400	\$2,943,450	\$2,175,500	\$2,175,500	—	—%
EARLY CHD COMMUNITY LEAD AGENCY	10088	\$12,419	\$16,945	\$18,879	\$18,879	—	—%
ADULT ED (STATE)	20019	\$128,517	\$167,465	\$167,465	\$173,639	\$6,174	3.69%
EDUCATION EXCELLENCE	20022	\$366,986	\$359,881	\$426,275	\$426,275	—	—%
SP ED CAMERAS IN THE CLASSROOMS	20060	—	—	\$289,386	\$289,386	—	—%
VOC ED AGRI SCIENCE	20070	\$30,536	\$30,857	—	—	—	—%
Total		\$2,736,858	\$3,518,598	\$3,077,505	\$3,083,679	\$6,174	0.20%

Expenditures	Object	Actual 2021/2022	Actual 2022/2023	Original 2023/2024	Revised 2023/2024	\$ Change	% Change
Salaries		\$1,669,086	\$2,279,855	\$1,674,136	\$1,681,202	\$7,066	0.42%
Benefits		\$783,275	\$931,980	\$799,342	\$801,710	\$2,369	0.30%
Purch Prof/Tech Svc		\$17,840	\$10,805	\$109,386	\$109,386	—	—%
Other Purchased Svc		\$180,227	\$159,362	\$213,970	\$214,100	\$130	0.06%
Materials & Supplies		\$86,430	\$85,766	\$280,671	\$272,583	\$(8,088)	(2.88)%
Property		—	—	—	\$4,697	\$4,697	—%
Other Uses Of Funds		—	\$50,830	—	—	—	—%
Total		\$2,736,858	\$3,518,598	\$3,077,505	\$3,083,679	\$6,174	0.20%