

# **Vermilion Parish School Board**

**General Fund  
and  
Special Revenue Funds**

## **Budget**

**For the Year Ending  
June 30, 2024**

**VERMILION PARISH SCHOOL BOARD  
GENERAL AND ALL SPECIAL REVENUE FUNDS  
BUDGET  
FOR THE YEAR ENDED JUNE 30, 2024**

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*Thomas J. Byler*  
*Superintendent*

*Kimberly Etie*  
*Assistant Superintendent*  
*Curriculum & Instruction*

*Marc Turner*  
*Assistant Superintendent*  
*Personnel & Operations*

## **VERMILION PARISH SCHOOLS**

**220 South Jefferson Street**  
**P.O. Drawer 520**  
**Abbeville, Louisiana 70511-0520**  
**Phone (337) 893-3973**

### **Board Members:**

*David Dupuis*  
*District A*

*Kevin Meyers*  
*District B*

*Gregg Meaux*  
*District C*

*Dale Stelly*  
*District D*

*Charlotte Detraz*  
*District*

*Kibbie Pillette*  
*District F*

*Jason Roy*  
*District G*

*Chris Hebert*  
*District H*

*Nick Touchet*  
*District I*

August 17, 2023

Vermilion Parish School Board Members  
220 South Jefferson Street  
Abbeville, Louisiana 70511

Board Members:

Enclosed is Vermilion Parish School Board's proposed budget for the fiscal year July 1, 2023 through June 30, 2024.

The attached budget includes the General Fund and all Special Revenue Funds under the direction and control of the School Board. The General Fund is the general operating fund of the Board; it is used to account for all financial resources except those that are required to be recorded in another fund. Special Revenue Funds are used to account for the proceeds of special revenue sources that are legally restricted to expenditures for specific purposes. State law and Board policy do not require the formal adoption of budgets for Debt Service Funds, Capital Project Funds, Trust Funds and Internal Service Funds and are therefore, not included in this budget document.

Debt Service Funds are budgeted within the business department on an annual basis. The repayment of board approved bond issues and certificates of indebtedness are accounted for in this Debt Service Fund. The repayments are currently being funded primarily through Trust Fund transfers and interest earnings. These revenues are not considered in budgeting for the General and Special Revenue funds.

The operations of the Debt Service Funds do not impact the operations or budgeting process of the General and Special Revenue Funds and are therefore, not included in this budget document. The debt currently being serviced by this fund is annual payments due on certificates of indebtedness that were issued to finance minor construction projects and the Hurricane Recovery Projects. The annual payments for minor projects are being funded by transfer of Trust Fund earnings. The annual payments of interest for the Hurricane Recovery Projects are being funded by a transfer from the General Fund.



The Dr. Daniel R. Dartez Education Public Trust is a separate Trust entity officially established June 11, 1996. The Trust was then immediately funded with accumulated excess oil and gas revenues. Six individuals serve as trustees who administer the Trust independent of the Vermilion Parish School Board. The trustees work within the parameters of an adopted investment policy and are required to distribute the interest and dividend earnings to the School Board on a quarterly basis. These earnings are to be used solely to help meet the capital needs of the Vermilion Parish School System. On June 30, 2023 the Trust had investments with a market value of approximately **\$14,400,000**. The quarterly distributions are transferred to the School Board to be placed in the Debt Service Fund in order to service the annual payments due on the certificates of indebtedness described in the previous paragraph. The operations of the Trust Fund do not impact the operations or budgeting process of the General and Special Revenue Funds and are therefore, not included in this budget document.

An Internal Service Fund is used to account for services provided to other departments or agencies within the System. The objective of an Internal Service Fund is not to make a "profit", but to recover over a period of time, the cost of providing services. The Insurance Fund is an Internal Service Fund established in April 2002 to account for the operations of the Board's partially self-funded health insurance program. All health insurance premiums, including both employee and board contributions are transferred to this fund monthly to finance health claims, administrative fees and excess insurance premiums.

The attached budget accounts for the cost of the Board's portion of health insurance premiums to be contributed to the Fund for the ensuing fiscal year. The operations of the "Insurance Fund" however, do not impact the operations or budgeting process of the General and Special Revenue Funds and are therefore, not included in this budget document.

The Capital Project Fund budget is prepared at the beginning of a new project, once a construction contract is awarded to the contractor. Construction budgets are monitored within the business and maintenance departments as projects move forward. Because the operations of the Capital Projects Fund do not impact the operations or budgeting process of the General and Special Revenue Funds, it is not included in this budget document. The only activity expected to be accounted for in the Capital Projects Fund during the ensuing budget year is the Hurricane Recovery Projects ongoing from Hurricane Laura and Hurricane Delta.



The 1996 Ad Valorem Tax Fund is a Special Revenue Fund used to account for the 10 mills dedicated for the purchase of instructional equipment and supplies (including classroom technology and textbooks), for maintaining and improving public school houses and buildings (including repair and replacement of roofs and air conditioning and heating systems), and acquiring and maintaining school buses. The 1996 Ad Valorem Tax Fund is budgeted at the anticipated revenue to be generated from the 10 mills plus any uncommitted funds projected to be available from the prior fiscal year.

The original election held in April, 1996 allowed the collection of the 10 mills for 10 years. In October, 2005 and May, 2015, voters renewed this crucial source of revenue for 2 additional 10 year periods.

The 1998 Ad Valorem Tax Fund is a Special Revenue Fund used to account for the revenue associated with 25 mills dedicated solely for the purpose of increasing the salaries and benefits of school employees to a level comparable with surrounding parishes. Although the salaries and benefits paid by this levy are accounted for in the appropriate funds, the revenues received are required to be accounted for in this separate Special Revenue Fund. The revenues in the 1998 Ad Valorem Tax Fund are budgeted at the anticipated revenue to be generated from this 25 mills.

An offsetting transfer to other funds is projected in this fund to finance the salary and benefits being paid by this millage. In the attached "Budget Summary", these inter-fund transfers have been netted (eliminated) in order to avoid duplicating revenue projections when all of the attached budgets are totaled for reporting on this budget summary.

For the 2023-24 fiscal year, it is anticipated that the revenues in this fund will exceed the amount necessary to fund the increases in salaries and benefits that were given when the voters approved the 25 mills in January, 1998. This budget anticipates using these excess revenues to finance a portion of the extraordinary increase in retirement costs for this budget year.

The revenue generated by this levy is very important to the operation of our school system. An election was held in January, 1998 which allowed the collection of the 25 mills for 10 years; in November, 2007 and March, 2017, the authorization to levy this millage was renewed for 2 additional 10 year periods.



In May, 2009, the voters of Vermilion Parish approved the levy of a ½ cent sales tax also dedicated solely for the purpose of increasing the salaries and benefits of school employees to a level comparable with surrounding parishes. The proceeds of this new sales tax is accounted for in a Special Revenue Fund similar to the 1998 Ad Valorem Tax Fund. Although the salaries and benefits paid by this levy are accounted for in the appropriate funds, the revenues received are required to be accounted for in a separate Special Revenue Fund, the 2009 Sales Tax Fund. The revenues in the 2009 Sales Tax Fund are budgeted at the amount anticipated to be generated from the ½ cent Sales Tax which is dedicated to increasing salaries and benefits.

An offsetting transfer to other funds is projected in this fund to finance the salary and benefits being paid by this sales tax. In the attached "Budget Summary", these inter-fund transfers have been netted (eliminated) in order to avoid duplicating revenue projections when all of the attached budgets are totaled.

For the 2023-24 fiscal year, it is anticipated that the revenues will exceed the amount necessary to fund the increases in salaries and benefits that were given when the voters approved the ½ cent sales tax in May, 2009. This budget anticipates using these excess revenues to finance a portion of the extraordinary increase in retirement costs for this budget year. As we begin the 2023-24 fiscal year, a surplus of \$500,000 is being maintained in the Special Revenue Fund to stabilize the fund and insure that funds are available to continue financing the cost of the raises given, even if the revenues drop substantially in the future.

The School Lunch/Breakfast Fund is a Special Revenue fund used to account for the operations of the Child Nutrition Program (CNP). This program provides morning and noon meals for students in all grades. The fund is financed primarily by meal charges, Minimum Foundation Program revenues and federal reimbursements based on a per meal allocation.

The Board recently approved the Child Nutrition Program's Community Eligibility Provision (CEP) program for the 2023-24 fiscal year. This federal program allows all students at qualifying schools to eat free meals without the parents completing meal benefits applications. The attached budget reflects the financial impact of the CEP program.

The School Lunch/Breakfast Fund's revenues and expenditures are projected based on past experience and using future expectations.



All other Special Revenue Funds are budgeted based on expected grant revenues. Federal and State grant allocations are provisional based on tentative allocations known at the time of budget preparations.

The Minimum Foundation Program (MFP) represents the State of Louisiana's contribution toward funding elementary and secondary education in the state. There was no growth factor added to the MFP formula for the 2023-24 budget year.

The State withholds a portion of Vermilion Parish School Board's local revenues from its share of the MFP and submits those funds to charter schools being attended by Vermilion students. The amount being withheld from the MFP for 2023-24 and transferred to charter schools is \$404,630, which is based on projected charter school enrollment. This cost is included in the attached General Fund budget.

The MFP formula also contains a local effort factor which benefits education in our District. Because the citizens of Vermilion Parish agreed to make local contributions to education by approving propositions in recent years, the MFP formula has been adjusted to reward our school system for the parish's local effort.

The MFP formula for the 2023-2024 fiscal year's anticipated revenue for the 2023-24 fiscal year from the MFP formula is estimated to be \$1,800,000 more than the prior year. The MFP revenue budget has been adjusted accordingly.

Each year, a portion of the MFP revenue is allocated to the Child Nutrition Program. In the 2023-24 budget, the MFP allocated to the Child Nutrition Program is \$75,000. The MFP has been adjusted in both the General Fund and the Child Nutrition Fund to reflect this allocation.

During the prior 2022-23 fiscal year, the actual oil & gas revenue collected was approximately \$1,300,000. It is expected that the system will receive approximately \$1,800,000 in oil & gas revenue during the 2023-24 fiscal year. Action taken by the Board, however, requires that oil & gas revenue not be budgeted. The General Fund budget, therefore, does not include any anticipated oil & gas revenue.

Sales tax revenue has increased substantially over the last several months. The attached General Fund budget projects level sales tax revenue for the ensuing budget year. The budgeted sales tax revenue (including audit, penalty and interest) in the General Fund has been established at \$9,800,000.

The Teachers' Retirement System (TRS) has decreased the employers' contribution rate for all school districts in the state from 24.8% to 24.1% for the 2023-24 fiscal year. This rate is substantially higher than 15.5% which was the rate for the 2009-10 fiscal year. The Louisiana School Employees' Retirement System (LSERS) required employer contribution rate remained the same at 27.6% for 2023-24, which is the same rate adopted in 2022-23. This is significantly more than the 17.6% that was charged for in 2009-10.

The current year net decrease in Vermilion Parish School Board's retirement contribution rates has reduced the General Fund's budgeted retirement costs from the previous fiscal year. The effects of the changes in these rates have been incorporated in the attached document.



The School Board begins the 2023-24 fiscal year with an estimated General Fund Balance of \$15,767,314. The General Fund budget proposes excess revenues of \$114,653. It is important to keep in mind that in spite of the fact that no oil & gas revenues are included in the attached General Fund budget, we are expecting to receive approximately \$1,800,000 in oil & gas revenues during 2023-24. If the oil & gas projection is considered, the General Fund's 2023-2024 ending fund balance is estimated to be approximately \$17,681,967.

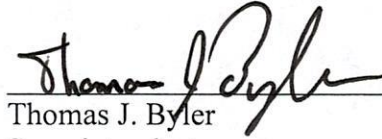
We have met with all department heads and supervisors and wherever possible, have reduced expenditure budgets.

As we move into the next budget year, we will continue to monitor all expenditures and wherever possible, propose departmental restructuring, reconsider the necessity of vacant positions and monitor individual budget line items searching for possible additional adjustments.

Board action over the last several years has resulted in elimination of the amount of budgeted oil and gas revenues. In 1990, oil and gas represented 22% of the General Fund budgeted revenues. In the attached document, the oil and gas revenues budget has been eliminated.

In order for the Vermilion Parish School System to continue to operate from a sound financial posture, prudent planning dictates that we should avoid spending non-recurring revenues on recurring expenditures. Diversification of revenue sources must continue to be a goal of the Vermilion Parish School Board for a positive long-term outlook.

We would like to take this opportunity to thank the members of the Board for their interest and support in planning and conducting the financial operations of the School System in a conservative and responsible manner.

  
\_\_\_\_\_  
Thomas J. Byler  
Superintendent

  
\_\_\_\_\_  
Eric P. Johnson  
Chief Financial Officer



**VERMILION PARISH SCHOOL BOARD  
GENERAL AND ALL SPECIAL REVENUE FUNDS  
BUDGET SUMMARY  
FOR THE YEAR ENDED JUNE 30, 2024**

	GENERAL FUND	SPECIAL REVENUE FUNDS	MEMORANDUM ONLY	
			(TRANSFERS)	TOTALS
1 REVENUES:				
2 LOCAL REVENUES	15,689,016	16,659,834		32,348,850
3 STATE REVENUES	63,822,621	1,914,000		65,736,621
4 FEDERAL REVENUES	-	26,958,203		26,958,203
5 OTHER REVENUES AND SOURCES	13,874,834	220,507	(13,854,834)	240,507
6 SCHOOL ACTIVITY FUNDS	-	5,300,000		5,300,000
7				
8				
9 TOTAL REVENUES	93,386,471	51,052,544	(13,854,834)	130,584,181
10				
11 EXPENDITURES:				
12 REGULAR PROGRAMS	38,067,612	11,572,681		49,640,293
13 SPECIAL EDUCATION PROGRAMS	10,151,000	1,667,857		11,818,857
14 CAREER & TECH ED PROGRAMS	2,593,000	116,030		2,709,030
15 OTHER INSTRUCTIONAL PROGRAMS	2,169,700	-		2,169,700
16 SPECIAL PROGRAMS	558,400	6,238,363		6,796,763
17 PUPIL SUPPORT SERVICES	5,242,000	866,618		6,108,618
18 INSTRUCTIONAL STAFF SERVICES	3,779,100	1,384,905		5,164,005
19 GENERAL ADMINISTRATION	2,560,877	511,891		3,072,768
20 SCHOOL ADMINISTRATION	5,843,999	-		5,843,999
21 BUSINESS SERVICES	1,055,000	16,050		1,071,050
22 OPERATION & MAINTENANCE	12,430,100	20,000		12,450,100
23 STUDENT TRANSPORTATION	5,280,300	1,220,500		6,500,800
24 CENTRAL SERVICES	927,100	-		927,100
25 FOOD SERVICE OPERATIONS	-	10,081,200		10,081,200
26 COMMUNITY SERVICES	82,000	-		82,000
27 BUILDING ACQ/IMPR/CONSTR	1,662,000	1,600,000		3,262,000
28 16TH SECTION IMPROVEMENTS	65,000	-		65,000
29 OTHER USES	804,630	13,854,834	(13,854,834)	804,630
30 SCHOOL ACTIVITY FUNDS	-	5,300,000		5,300,000
31				
32				
33				
34 TOTAL EXPENDITURES	93,271,818	54,450,928	(13,854,834)	133,867,912
35				
36 EXCESS REVENUES (EXPENDITURES)	114,653	(3,398,384)	-	(3,283,732)
37				
38 BEGINNING FUND BALANCE	15,767,314	8,473,623	-	24,240,937
39				
40 ENDING FUND BALANCE	15,881,967	5,075,239	-	20,957,206

NOTE: The interfund transfers netted (eliminated) above consists of:

Transfer of ad valorem taxes (for salaries/benefits) from 98 A/V Tax Fund to Other Funds	7,989,834
Transfer of sales taxes (for salaries/benefits) from 09 Sales Tax Fund to Other Funds	5,000,000
Transfer of indirect costs from Federal Funds to General Fund	865,000
Transfer from Gen Fund to Special Rev Funds (MFP)	-

13,854,834

**General Fund**

**Budget**

**2023-2024**



VERMILION PARISH SCHOOL BOARD  
GENERAL FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
REVENUES:					
1 LOCAL REVENUES:					
2 AD VALOREM TAXES	1,525,000	1,569,689	1,569,689	0%	
3 1% AD VALOREM TAXES-RET	315,000	321,133	321,133	0%	
4 SALES TAXES-CURRENT	9,000,000	9,540,298	9,540,298	0%	
5 SALES TAXES-AUD, INT & PEN	350,000	233,935	350,000	50%	
6 SALES TAX COLLECTION FEES	350,000	242,264	350,000	44%	
7 TUITION PRESCHOOL	115,000	129,025	129,025	0%	
8 SCHOOL BUS REIMB	2,500	4,933	4,933	0%	
9 EARNINGS ON INVESTMENTS	200,000	1,884,214	1,884,214	0%	
10 OIL & GAS LEASE & ROYALTY	-	1,362,816	-	-100%	
11 FARMING INCOME	260,000	328,325	328,325	0%	
12 SURFACE/HUNTING/GRAZING	515,000	675,324	675,324	0%	
13 RENTALS	2,500	1,075	1,075	0%	
14 MEDICAID	500,000	328,864	500,000	52%	
15 MISCELLANEOUS REVENUES	25,000	9,784	25,000	156%	
16 FRENCH IMMERSION	20,000	7,205	10,000	39%	
17					
18					
19					
20					
21					
22					
23					
24					
25 TOTAL LOCAL REVENUES	13,180,000	16,638,883	15,689,016	-6%	
26					
27 STATE REVENUES:					
28 MINIMUM FOUNDATION PROG	60,899,996	61,341,131	63,502,811	4%	
29 8G STUD ENH/EARLY C/HOOD	103,131	94,067	94,067	0%	
30 8G BELIEVE AND PREPARE	12,631	-	12,631	100%	
31 NON-PUBLIC TEXTBOOKS	17,012	15,351	17,012	11%	
32 REVENUE SHARING CONST	150,000	151,100	151,100	0%	
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35					
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48					

-continued-

VERMILION PARISH SCHOOL BOARD  
GENERAL FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
REVENUES:					
49 STATE REVENUES (continued):					
50 PIPS EMPLOYER CONTRIB	7,000	7,000	7,000	100%	
51 PIPS	28,000	12,721	28,000	120%	
52 OTHER RESTRICTED REVENUE	10,000	323,672	10,000	-97%	
53					
54					
55					
56					
57					
58					
59					
60					
61 TOTAL STATE REVENUES	61,227,770	61,945,042	63,822,621	3%	
62					
63 OTHER REVENUES/SOURCES:					
64 INDIRECT COSTS	1,366,380	815,865	865,000	6%	
65 OTHER REVENUES	20,000	17,747	20,000	13%	
66 TRANS FROM '98 A/V FUND	7,310,075	8,035,045	7,989,834	-1%	
67 TRANS FROM '09 S/T FUND	4,389,308	5,003,742	5,000,000	0%	
68					
69					
70					
71					
72					
73					
74 TOTAL OTHER REV/SRC	13,085,763	13,872,399	13,874,834	0%	
75					
76 GRAND TOTAL REVENUES	87,493,533	92,456,324	93,386,471	1%	



VERMILION PARISH SCHOOL BOARD  
GENERAL FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
EXPENDITURES:					
77 REGULAR PROGRAMS:					
78 SUBSTITUTE TEACHERS	600,000	764,499	700,000	-8%	
79 SABBATICAL LEAVE	50,000	36,398	50,000	37%	
80 GROUP INSURANCE	3,280,000	3,225,045	3,280,000	2%	
81 MEDICARE/SOCIAL SECURITY	325,000	330,344	325,000	-2%	
82 TEACHERS' RETIREMENT	5,800,000	5,929,605	5,800,000	-2%	
83 WORKERS' COMPENSATION	280,000	315,767	280,000	-11%	
84 RETIREES' HEALTH BENEFITS	1,280,600	1,379,114	1,280,600	-7%	
85 SEVERANCE PAY	50,000	64,136	50,000	-22%	
86 BAND INSTRUMENT REPAIR	12,000	10,007	12,000	20%	
87 AUDIO VISUAL EQUIP REPAIR	5,000	-	-	0%	
88 PURCH SERV (ON LINE LIC)	195,000	67,596	195,000	188%	
89 TUITION OTHER PARISHES	265,000	275,250	265,000	-4%	
90 OTH TUIT (DUAL ENR-MFP 4)	180,000	206,573	180,000	-13%	
91 INSTR MATERIALS	270,000	189,954	270,000	42%	
92 BAND UNIFORMS	10,000	203	10,000	4838%	
93 TEACHER ALLOTMENTS	143,000	143,200	143,000	0%	
94 KINDERGARTEN SUPPLIES	14,000	14,000	14,000	0%	
95 TEXTBOOKS-NON PUBLIC	23,000	3,026	17,012	462% *	
96 LEADER IN ME SUPPLIES	6,000	-	6,000	100% *	
97 BAND INSTR PURCHASES	50,000	35,000	50,000	43%	
98 TECHNOLOGY REPLACEMENT	25,000	36,447	25,000	-31%	
99 TECHNOLOGY MATCH	35,000	57,510	-	-100%	
100 TESTING	65,000	20,287	65,000	220%	
101 KINDERGARTEN TEACHERS	1,950,000	1,672,815	1,750,000	5%	
102 ELEMENTARY TEACHERS	15,850,000	16,672,587	17,300,000	4%	
103 SECONDARY TEACHERS	5,650,000	5,680,287	6,000,000	6%	
104					
105					
106					
107					
108					
109					
110					
111					
112					
113 TOTAL REGULAR PROG	36,413,600	37,129,649	38,067,612	3%	

VERMILION PARISH SCHOOL BOARD  
GENERAL FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
EXPENDITURES:					
114 SPECIAL EDUCATION PROGRAMS:					
115 SABBATICAL LEAVE	15,000	48,087	15,000	-69%	
116 GROUP INSURANCE	925,000	851,574	925,000	9%	
117 MEDICARE/SOCIAL SECURITY	84,000	84,171	84,000	0%	
118 TEACHERS' RETIREMENT	1,450,000	1,481,105	1,450,000	-2%	
119 WORKERS' COMPENSATION	65,000	74,628	65,000	-13%	
120 RETIREES' HEALTH BENEFITS	282,000	316,982	292,000	-8%	
121 SEVERANCE PAY	18,000	631	18,000	2752%	
122 SPECIAL ED TEACHERS	4,600,000	4,082,956	4,600,000	13%	
123 SPECIAL ED AIDES	1,210,000	1,401,805	1,450,000	3%	
124 SUBSTITUTES	265,000	168,192	265,000	58%	
125 SPECIAL ED PURCH SERV	90,000	60,753	90,000	48%	
126 TUITION OTHER PARISHES	65,000	65,000	65,000	0%	
127 SPECIAL ED TRAVEL	45,000	78,005	78,000	0%	
128 MEDICAID	100,000	20,157	100,000	396%	
129 HIGH COST SERV (MFP LEV 4)	200,000	221,209	200,000	-10%	
130 GIFT & TAL TEACHERS	310,000	402,573	410,000	2%	
131 GIFT & TAL PURCH SERV	40,000	1,828	25,000	1267%	
132 GIFT & TAL TRAVEL	4,000	1,639	4,000	144%	
133 GIFT & TAL MATERIALS	5,000	7,729	15,000	94%	
134					
135					
136					
137					
138					
139					
140					
141					
142 TOTAL SPECIAL ED PROG	9,773,000	9,369,024	10,151,000	8%	



VERMILION PARISH SCHOOL BOARD  
GENERAL FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
EXPENDITURES:					
143 CAREER & TECH ED PROGRAMS:					
144 SUBSTITUTE TEACHERS	4,000	5,228	5,000	-4%	
145 GROUP INSURANCE	226,000	223,516	226,000	1%	
146 MEDICARE/SOCIAL SECURITY	20,000	18,743	20,000	7%	
147 TEACHERS' RETIREMENT	360,000	344,382	360,000	5%	
148 WORKERS' COMPENSATION	16,000	19,457	16,000	-18%	
149 RETIREE HEALTH BENEFITS	100,000	94,064	100,000	6%	
150 SEVERANCE PAY	10,000	-	10,000	100%	
151 CAR & TECH ED TRAVEL	6,500	11,223	10,000	-11%	
152 CAR & TECH ED MATERIALS	62,000	68,894	62,000	-10%	
153 CAR & TECH ED SALE/REPL	2,000	-	2,000	100%	
154 CAR & TECH ED ALLOT	84,000	76,661	84,000	10%	
155 CAR DEV FUND (MFP LEVEL 4)	190,000	90,632	190,000	110%	
156 AGRICULTURE TEACH	520,000	538,204	530,000	-2%	
157 FAM & CONSUM SCI TEACH	285,000	359,586	365,000	2%	
158 TRADE & IND PROG TEACH	108,000	50,158	108,000	115%	
159 BUSINESS TEACH	310,000	316,116	320,000	1%	
160 OTHER CAR & TECH ED TEACH	166,000	181,508	185,000	2%	
161					
162					
163					
164					
165					
166 TOTAL CAR & TECH ED PROG	2,469,500	2,398,371	2,593,000	8%	
167					
168 OTHER INSTRUCTIONAL PROGRAMS:					
169 GROUP INSURANCE	50,000	35,054	50,000	43%	
170 MEDICARE/SOCIAL SECURITY	21,000	23,095	21,000	-9%	
171 TEACHERS' RETIREMENT	325,000	364,131	325,000	-11%	
172 CO-CURRICULAR TEACHERS	210,000	261,339	275,000	5%	
173 ATHLETIC COACHES	660,000	643,144	660,000	3%	
174 ATHLETIC PURCH SERVICES	20,000	74,469	20,000	-73%	
175 ATHLETIC MATERIALS	5,000	-	5,000	100%	
176 ALT PROG TEACHERS	310,000	376,659	380,000	1%	
177 ALT PROG AIDES	70,000	70,000	70,000	0%	
178 ALT PROG OTHER SAL	168,000	123,290	168,000	36%	
179 ALT PROG REPAIRS	1,000	749	1,000	33%	
180 ALT PROG TELEPHONE	9,200	10,040	9,200	-8%	
181 ALT PROG ON LINE LISC	53,000	50,083	53,000	6%	
182 ALT PROG MATERIALS	5,000	7,937	5,000	-37%	
183 ALT PROG TUTORING	40,000	40,000	40,000	0%	
184 AFTER SCHOOL TUTORING	7,500	1,994	7,500	276%	
185 REMEDIATION	80,000	40,000	80,000	100%	
186					
187					
188					
189					
190 TOTAL OTHER INSTR PROG	2,034,700	2,121,985	2,169,700	2%	

VERMILION PARISH SCHOOL BOARD  
GENERAL FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
EXPENDITURES:					
191 SPECIAL PROGRAMS:					
192 SABBATICAL LEAVE	-	-	-	0%	
193 GROUP INSURANCE	50,000	61,091	50,000	-18%	
194 MEDICARE/SOCIAL SECURITY	2,000	3,393	2,000	-41%	
195 TEACHERS' RETIREMENT	51,000	33,097	51,000	54%	
196 WORKERS' COMPENSATION	2,400	2,624	2,400	-9%	
197 RETIREES' HEALTH BENEFITS	105,000	119,689	110,000	-8%	
198 SEVERANCE PAY	-	-	-	0%	
199 FED PROG TEACHER PIPS	4,000	4,000	4,000	0%	
200 ELA AIDES	65,000	98,073	65,000	-34%	
201 ELA MATERIALS	2,000	12,374	2,000	-84%	
202 PRESCHOOL TEACHERS	75,000	95,000	95,000	0% *	
203 PRESCHOOL AIDES	40,000	76,744	77,000	0% *	
204 SPEC REV EXCESS P/S EXP	250,000	83,214	100,000	20%	
205					
206					
207					
208					
209					
210					
211					
212 TOTAL SPECIAL PROG	646,400	589,300	558,400	-5%	



VERMILION PARISH SCHOOL BOARD  
GENERAL FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
EXPENDITURES:					
213 PUPIL SUPPORT SERVICES:					
214 SABBATICAL LEAVE	-	-	-	0%	
215 GROUP INSURANCE	417,000	441,752	417,000	-6%	
216 MEDICARE/SOCIAL SECURITY	44,000	48,725	44,000	-10%	
217 TEACHERS' RETIREMENT	770,000	854,737	770,000	-10%	
218 OTHER RETIREMENT	27,000	30,502	27,000	-11%	
219 WORKERS' COMPENSATION	31,000	42,894	31,000	-28%	
220 RETIREES' HEALTH BENEFITS	160,000	196,687	160,000	-19%	
221 SEVERANCE PAY	10,000	34,186	10,000	-71%	
222 CHILD WELFARE TRAVEL	3,000	9,233	6,000	-35%	
223 CHILD WELFARE MATERIALS	6,000	4,063	6,000	48%	
224 CHILD WELFARE PRINTING	20,000	94	5,000	5221%	
225 SECR SUPV CHILD WELFARE	28,000	27,771	60,000	116%	
226 CHILD WELFARE ASSISTANT	60,000	51,132	60,000	17%	
227 SUPV CHILD WELFARE & ATTN	91,500	88,228	91,500	4%	
228 GUIDANCE MATERIALS	2,500	-	2,500	100%	
229 GUIDANCE COUNSELORS	970,000	1,039,324	1,050,000	1%	
230 ATHLETIC TRAINER SERV	60,000	55,000	60,000	9%	
231 SCHOOL NURSES	53,500	48,101	53,500	11%	
232 MEDICAID NURSE	74,500	73,744	74,500	1%	
233 SCHOOL NURSE AIDES	119,000	117,647	119,000	1%	
234 SOCIAL WORKERS	195,000	283,913	195,000	-31%	
235 MEDICAID SOCIAL WORKERS	71,000	75,342	71,000	-6%	
236 PSYCHOLOGISTS & THER	268,000	213,965	268,000	25%	
237 ED DIAGNOSTICIANS	376,000	454,483	376,000	-17%	
238 SPEECH THERAPISTS	1,115,000	1,181,682	1,200,000	2%	
239 MEDICAID THERAPISTS	54,500	55,641	57,000	2%	
240 AUDIOLOGISTS	20,000	26,494	28,000	6%	
241					
242					
243					
244					
245					
246					
247					
248					
249					
250 TOTAL PUPIL SUPPORT SERV	5,046,500	5,455,342	5,242,000	-4%	

VERMILION PARISH SCHOOL BOARD  
GENERAL FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
EXPENDITURES:					
251 INSTRUCTIONAL STAFF SERVICES:					
252 SABBATICAL LEAVE	-	-	-	0%	
253 GROUP INSURANCE	264,000	254,650	264,000	4%	
254 MEDICARE/SOCIAL SECURITY	30,000	30,095	30,000	0%	
255 TEACHERS' RETIREMENT	535,000	496,196	535,000	8%	
256 WORKERS' COMPENSATION	27,000	33,979	27,000	-21%	
257 RETIREES' HEALTH BENEFITS	258,000	258,888	258,000	0%	
258 SEVERANCE PAY	10,000	9,181	10,000	9%	
259 SUPERV OF CURRICULUM	506,000	640,109	600,000	-6%	
260 SUPERV OF SPECIAL ED	370,000	387,930	390,000	1%	
261 SECR COORD SUPV SPEC ED	31,000	30,039	32,000	7%	
262 SECR SUPV CURRICULUM	30,000	-	30,000	100%	
263 CURRIC INTERVENTIONISTS	249,000	231,346	249,000	8%	
264 CURRIC TRAVEL	2,400	4,999	5,000	0%	
265 DYSLEXIA/504 TRAINING	2,500	-	2,500	100%	
266 COMP INSTR MATERIALS	1,600	-	1,600	100%	
267 COMP INSTR EQUIP MAINT	1,000	1,792	1,000	-44%	
268 STAFF PROGRAMS	8,000	885	8,000	803%	
269 STAFF DEV/WORKSHOPS	85,000	115,933	85,000	-27%	
270 MENTOR CERT. TRAINING	5,000	2,185	5,000	129%	
271 PROD ROOM MATERIALS	30,000	20,412	30,000	47%	
272 LIBRARIANS	1,025,000	965,510	1,000,000	4%	
273 LIBRARY SUPPLIES	24,000	23,873	24,000	1%	
274 LIBRARY BOOKS	46,000	44,151	46,000	4%	
275 LIBRARY PERIODICALS	23,000	19,305	23,000	19%	
276 CURRIC PURCHASED SERV	29,000	27,832	29,000	4%	
277 CURRIC MATERIALS	44,000	42,855	44,000	3%	
278 FRENCH IMMERSION	50,000	40,105	50,000	25%	
279					
280					
281					
282					
283					
284					
285					
286					
287 TOTAL INSTR STAFF SERV	3,686,500	3,682,249	3,779,100	3%	



VERMILION PARISH SCHOOL BOARD  
GENERAL FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
EXPENDITURES:					
288 GENERAL ADMINISTRATION:					
289 GROUP INSURANCE	80,000	69,743	80,000	15%	
290 MEDICARE/SOCIAL SECURITY	11,500	11,398	11,500	1%	
291 TEACHERS' RETIREMENT	187,000	162,761	187,000	15%	
292 UNEMPLOYMENT	12,000	1,933	12,000	521%	
293 WORKERS' COMPENSATION	8,000	104	8,000	7580%	
294 RETIREES' HEALTH BENEFITS	462,000	478,548	462,000	-3%	
295 SEVERANCE PAY	10,000	70,524	10,000	-86%	
296 BOARD MEMBERS	78,000	82,800	82,800	0%	
297 RISK MANAGER	40,000	55,814	57,000	2%	
298 RISK MANAGER TRAVEL	2,000	836	2,000	139%	
299 RISK MANAGER MATERIALS	2,000	883	2,000	126%	
300 RISK MANAGER PURCH SERV	18,000	19,705	18,000	-9%	
301 CONTRACT SERVICES	60,000	80,530	80,000	-1%	
302 CONTRACT LEGAL SERV	80,000	113,737	100,000	-12%	
303 AUDIT SERVICES	60,000	15,900	60,000	277%	
304 LIABILITY INSURANCE	96,000	110,977	110,977	0%	
305 E & O INSURANCE	35,000	30,000	35,000	17%	
306 EMPLOYEE BOND INSURANCE	1,700	-	1,700	100%	
307 POSTAGE	22,500	20,329	22,500	11%	
308 ADVERTISING	34,000	14,687	25,000	70%	
309 BOARD TRAVEL	10,000	14,396	15,000	4%	
310 BOARD MATERIALS	25,000	26,484	20,000	-24%	
311 DUES & FEES	15,000	2,479	15,000	505%	
312 SETTLEMENTS/CLAIMS	25,000	1,958	25,000	1177%	
313 PRINTING/PUBLISHING	2,000	699	2,000	186%	
314 GENERAL CLERICAL SAL	98,000	94,101	98,000	4%	
315 ELECTION FEES	5,000	529	5,000	846%	
316 SALES TAX COLLECTOR	74,000	75,213	76,000	1%	
317 SALES TAX CLERICAL	55,000	55,105	56,000	2%	
318 A/V TAX PENSION CONTRIB	51,000	51,944	51,000	-2%	
319 SALES TAX AUDIT/LEGAL	350,000	244,222	350,000	43%	
320 SALES TAX TRAVEL	2,800	2,645	2,800	6%	
321 SALES TAX MATERIALS	9,600	5,190	9,600	85%	
322 SUPERINTENDENT	142,200	145,469	148,000	2%	
323 ADMIN ASST TO SUPT/BOARD	46,000	46,328	47,000	1%	
324 SUPT MATERIAL/TRAVEL	10,000	15,094	15,000	-1%	
325 ASSIST SUPERINTENDENTS	137,000	151,294	153,000	1%	
326 ADMIN ASST TO ASSIST SUPT	78,500	88,461	90,000	2%	
327 RECOGNITION/PUBLIC RELATION	-	-	15,000	100%	
328					
329					
330					
331					
332					
333					
334					
335					
336 TOTAL GENERAL ADMIN	2,435,800	2,362,820	2,560,877	8%	

VERMILION PARISH SCHOOL BOARD  
GENERAL FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
EXPENDITURES:					
337 SCHOOL ADMINISTRATION:					
338 SCHOOL SECR/BOOKKEEP	885,999	927,201	885,999	-4%	
339 SUBSTITUTE SECRETARIES	20,000	6,426	20,000	211%	
340 SABBATICAL LEAVE	-	-	-	0%	
341 GROUP INSURANCE	495,000	474,577	495,000	4%	
342 MEDICARE/SOCIAL SECURITY	52,000	54,382	52,000	-4%	
343 TEACHERS' RETIREMENT	945,000	975,546	945,000	-3%	
344 WORKERS' COMPENSATION	40,000	46,825	40,000	-15%	
345 RETIREES' HEALTH BENEFITS	205,000	219,499	205,000	-7%	
346 SEVERANCE PAY	10,000	24,557	10,000	-59%	
347 PRINCIPAL/TEACHER TRAVEL	14,000	15,731	16,000	2%	
348 PRINCIPALS	1,670,000	1,677,046	1,700,000	1%	
349 ASSISTANT PRINCIPALS	1,340,000	1,437,251	1,475,000	3%	
350					
351					
352					
353					
354					
355 TOTAL SCHOOL ADMIN	5,676,999	5,859,041	5,843,999	0%	
356					
357 BUSINESS SERVICES:					
358 GROUP INSURANCE	87,500	83,066	87,500	5%	
359 MEDICARE/SOCIAL SECURITY	7,500	8,070	7,500	-7%	
360 TEACHERS' RETIREMENT	132,000	152,460	132,000	-13%	
361 WORKERS' COMPENSATION	5,500	7,017	5,500	-22%	
362 RETIREES' HEALTH BENEFITS	45,000	47,954	45,000	-6%	
363 SEVERANCE PAY	-	-	-	0%	
364 ACCOUNTING SALARIES	347,000	376,061	385,000	2%	
365 CONTR/MAINT AGREE	125,000	97,047	125,000	29%	
366 TRAVEL	5,000	4,568	10,000	119%	
367 MATERIALS & SUPPLIES	14,400	16,898	15,000	-11%	
368 CHIEF FINANCIAL OFFICER	89,000	92,389	93,500	1%	
369 PURCHASING SALARIES	66,000	66,858	66,000	-1%	
370 PRINTING SALARIES	18,000	17,633	18,000	2%	
371 PRINTING EQUIP LEASE (NET)	5,000	(74,879)	5,000	-107%	
372 PRINTING MATERIALS	60,000	48,106	60,000	25%	
373					
374					
375					
376					
377					
378					
379					
380					
381					
382					
383					
384					
385 TOTAL BUSINESS SERV	1,006,900	943,247	1,055,000	12%	



## VERMILION PARISH SCHOOL BOARD

## GENERAL FUND

## BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

EXPENDITURES:	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
386 OPERATION & MAINTENANCE					
387 GROUP INSURANCE	209,000	238,747	209,000	-12%	
388 MEDICARE/SOCIAL SECURITY	37,500	36,743	37,500	2%	
389 TEACHERS' RETIREMENT	50,000	45,309	50,000	10%	
390 SCHOOL EMPLOYEES' RET	545,000	598,632	545,000	-9%	
391 WORKERS' COMPENSATION	24,000	27,486	24,000	-13%	
392 RETIREES' HEALTH BENEFITS	168,000	164,081	168,000	2%	
393 SEVERANCE PAY	21,000	10,381	21,000	102%	
394 COORD SUPV OF MAINT	82,500	81,030	82,500	2%	
395 SECR COORD SUPV MAINT	57,000	59,331	57,000	-4%	
396 CUSTODIANS	1,550,000	1,647,494	1,550,000	-6%	
397 CUSTODIAL CONTR SERV	560,000	654,597	560,000	-14%	
398 REPAIR/UPKEEP BLDGS	750,000	968,399	1,000,000	3%	
399 BUILDING RENTAL	93,000	118,518	93,000	-22%	
400 PROPERTY INSURANCE	2,230,000	3,716,090	3,500,000	-6%	
401 TELEPHONE, INTERNET & N/W	130,000	91,325	130,000	42%	
402 TRAVEL	1,600	801	1,600	100%	
403 OFFICE SUPPLIES	7,500	7,788	7,500	-4%	
404 CUSTODIAL SUPPLIES	275,000	456,358	275,000	-40%	
405 CLASSROOM FURN	50,000	34,540	50,000	45%	
406 UTILITIES	2,650,000	2,722,085	2,650,000	-3%	
407 EQUIPMENT	45,000	19,900	45,000	126%	
408 PURCHASED SERVICE	195,000	81,706	195,000	139%	
409 PURCH SERVICE (ASBES MGT)	25,000	42,796	25,000	-42%	
410 LICENSE & FEES	25,000	4,740	25,000	427%	
411 REPAIR/UPKEEP GROUNDS	46,000	63,532	46,000	-28%	
412 REPAIR/UPKEEP EQUIPMENT	70,000	48,180	70,000	45%	
413 REPAIR/UPKEEP VEHICLE	38,000	26,013	38,000	46%	
414 FUEL	73,000	68,243	73,000	7%	
415 RESOURCE OFFICERS	226,000	224,461	226,000	1%	
416 MAINTENANCE TRADESMEN	424,000	528,836	520,000	-2%	
417 SUBSTITUTES	115,000	78,745	115,000	46%	
418 EXTRA WORK	35,000	39,562	35,000	-12%	
419 CONTRACT SUMMER WORK	6,000	-	6,000	100%	
420					
421					
422					
423					
424					
425					
426					
427					
428					
429					
430					
431					
432					
433					
434 TOTAL OPER & MAINT	10,814,100	12,906,450	12,430,100	-4%	

VERMILION PARISH SCHOOL BOARD  
GENERAL FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
EXPENDITURES:					
435 STUDENT TRANSPORTATION:					
436 GROUP INSURANCE	385,000	358,708	385,000	7%	
437 MEDICARE/SOCIAL SECURITY	32,500	36,898	32,500	-12%	
438 TEACHERS' RETIREMENT	46,000	39,523	46,000	16%	
439 SCHOOL EMPLOYEES' RET	596,000	599,413	596,000	-1%	
440 WORKERS' COMPENSATION	21,500	29,653	21,500	-27%	
441 RETIREES' HEALTH BENEFITS	233,000	252,253	233,000	-8%	
442 SEVERANCE PAY	10,000	12,683	10,000	-21%	
443 COORDINATOR OF TRANSP	84,000	85,959	85,000	-1%	
444 SECR COORD OF TRANSP	28,500	43,593	28,500	-35%	
445 PURCH TECHNICAL SERV	20,000	19,250	20,000	4%	
446 TRAVEL	2,000	1,391	2,000	44%	
447 TRAVEL-SHOP	300	-	300	100%	
448 OFFICE SUPPLIES	5,500	7,623	5,500	-28%	
449 OFFICE SUPPLIES-SHOP	500	1,607	500	-69%	
450 PHYSICALS	20,000	26,533	20,000	-25%	
451 REGULAR ED BUS DRIVERS	1,600,000	1,620,798	1,700,000	5%	
452 CONTRACTED SERVICES	35,000	103,660	35,000	-66%	
453 REG ED BUS DRIVER SUBS	60,000	119,081	60,000	-50%	
454 PURCHASED REPAIR/PARTS	235,000	239,615	235,000	-2%	
455 FLEET INSURANCE	195,000	212,916	195,000	-8%	
456 BATTERIES	5,500	5,543	5,500	-1%	
457 TIRES	40,000	60,744	40,000	-34%	
458 OIL	10,000	24,173	10,000	-59%	
459 FUEL	465,000	522,198	465,000	-11%	
460 EQUIPMENT-SHOP	10,000	-	10,000	100%	
461 SHELL TURNAROUNDS	15,000	14,730	15,000	2%	
462 REGULAR ED BUS MONITORS	15,000	-	15,000	100%	
463 MECHANICS	135,000	135,863	135,000	-1%	
464 SP ED BUS DRIVERS	310,000	294,184	310,000	5%	
465 SP ED CONTR SERV	65,000	35,547	65,000	83%	
466 SP ED BUS DRIVER SUBS	10,000	6,908	10,000	45%	
467 SP ED PURCH REP/PARTS	20,000	13,352	20,000	50%	
468 SP ED LIEU OF TRANSP	5,000	-	5,000	100%	
469 SP ED FLEET INSURANCE	35,000	37,574	35,000	-7%	
470 SP ED TIRES	7,000	10,489	7,000	-33%	
471 SP ED FUEL	117,000	130,185	117,000	-10%	
472 SP ED BUS MONITORS	235,000	274,068	250,000	-9%	
473 SP ED BUS MONITOR SUBS	49,000	55,703	49,000	-12%	
474 EXTRA WORK	6,000	-	6,000	100%	
475					
476					
477					
478					
479 TOTAL STUDENT TRANSP	5,164,300	5,432,418	5,280,300	-3%	



VERMILION PARISH SCHOOL BOARD  
GENERAL FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
EXPENDITURES:					
480 CENTRAL SERVICES:					
481 GROUP INSURANCE	48,000	55,659	55,000	-1%	
482 MEDICARE/SOCIAL SECURITY	5,600	5,948	5,800	-2%	
483 TEACHERS' RETIREMENT	72,000	54,917	72,000	31%	
484 SCHOOL EMPLOYEES' RET	56,000	65,252	56,000	-14%	
485 WORKERS' COMPENSATION	5,300	6,160	5,300	-14%	
486 RETIREES' HEALTH BENEFITS	16,000	16,353	16,000	-2%	
487 SEVERANCE PAY	14,000	-	14,000	100%	
488 PERSONNEL PURCH SERV	46,000	48,323	46,000	-5%	
489 PERSONNEL TRAVEL	4,000	3,192	7,500	135%	
490 PERSONNEL MATERIALS	8,000	5,844	8,000	37%	
491 PERSONNEL MISC	15,000	17,299	15,000	-13%	
492 ADMIN TECH PURCH SERV	150,000	132,478	150,000	13%	
493 ADMIN TECH TRAVEL	6,000	10,322	6,000	-42%	
494 ADMIN TECH MATERIALS	10,000	11,611	10,000	-14%	
495 INFO SYST MANAGER	85,000	88,252	87,500	-1%	
496 SYSTEMS SPECIALISTS	125,000	133,186	135,000	1%	
497 SYSTEMS OPERATORS	27,000	33,450	34,000	2%	
498 NETWORK SUPPORT	162,000	162,198	164,000	1%	
499 HARDWARE MAINTENANCE	40,000	40,772	40,000	-2%	
500					
501					
502					
503 TOTAL CENTRAL SERV	894,900	891,216	927,100	4%	
504					
505 COMMUNITY SERVICES:					
506 COMMUNITY SERVICES	82,000	79,993	82,000	3%	
507					
508					
509					
510					
511					
512 TOTAL COMMUNITY SERV	82,000	79,993	82,000	3%	

VERMILION PARISH SCHOOL BOARD  
GENERAL FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
EXPENDITURES:					
513 ACQUISITIONS & CONSTRUCTION:					
514 CAP IMP (MAINT)	250,000	443,803	250,000	-44%	
515 CAP IMP (TRACKS)	50,000	-	50,000	100%	
516 CAP IMP (CAT2 E-RATE)	62,000	2,202	62,000	2716%	
517 CAP IMP (SPED BLDG)	1,600,000	2,013,844	-	-100%	
518 CAP IMP (GHS CAFETERIA)	-	2,202	-	-100%	
519 CAP IMP (NVH MODULAR)	800,000	600,000	200,000	-67%	
520 CAP IMP (HES ELEC PANEL)	150,000	150,000	-	-100%	
521 CAP IMP (ROOF/AC)		850,000	350,000	-59%	
522 CAP IMP (DISTRICT PROJECTS)	-	-	750,000	100%	
523					
524					
525					
526					
527					
528					
529					
530					
531					
532 TOTAL ACQ & CONSTR	2,912,000	4,062,050	1,662,000	-59%	
533					
534 16TH SECTION IMPROVEMENTS:					
535 MINERAL CONSULTANT	30,000	32,676	30,000	-8%	
536 LAND IMPROVEMENTS	35,000	25,673	35,000	36%	
537					
538					
539 TOTAL 16TH SECTION IMP	65,000	58,349	65,000	11%	
540					
541 OTHER USES:					
542 TRAN TO CH SCH (MFP LOCAL)	554,839	613,065	404,630	-34%	
543 TRAN TO SP REV FUNDS (MFP)	366,650	419,513	-	-100%	
544 TRAN TO DEBT SERVICE FUND	400,000	400,000	400,000	0%	
545					
546				100%	
547					
548				-100%	
549				-100%	
550 TOTAL OTHER USES	1,321,489	1,432,578	804,630	-44%	
551					
552					
553 GRAND TOTAL EXPEND	90,443,688	94,774,082	93,271,818	-2%	
554					
555 EXCESS REVENUES/(EXPEND)	(2,950,155)	(2,317,758)	114,653	-105%	
556					
557					
558					
559 BEGINNING FUND BALANCE	16,523,501	18,085,072	15,767,314	-13%	
560					
561 ENDING FUND BALANCE	13,573,346	15,767,314	15,881,967	1%	

\* DENOTES AN EXPENDITURE BUDGET FUNDED BY GRANT REVENUE



# **Special Revenue Funds**

## **Budget**

**2023-2024**

**VERMILION PARISH SCHOOL BOARD  
SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for the proceeds of special revenue sources that are legally restricted to expenditures for specific purposes.

**1996 Ad Valorem Tax Fund**

In April, 1996 Vermilion Parish voters approved a rededication of a 10.00 mills ad valorem tax. In October, 2005, voters renewed this millage for an additional 10 years and renewed it again May, 2015. The propositions provided that 3.00 mills be used for acquiring and maintaining equipment and supplies for educational and instructional services including classroom technology, library books and textbooks, 5.00 mills for maintaining and improving public school buildings including roof replacement, and heating and air conditioning systems, and 2.00 mills for acquiring and maintaining school buses.

**1998 Ad Valorem Tax Fund**

In January, 1998 Vermilion Parish voters approved a 25.00 mills ad valorem tax. In November, 2007, voters renewed this millage for an additional 10 years, and renewed it again March 25, 2017. The propositions provided that the millage be dedicated solely for the purpose of increasing the salaries and benefits of school employees to a level comparable with surrounding parishes.

**2009 Sales Tax Fund**

In May, 2009 Vermilion Parish voters approved a ½ cent sales tax dedicated solely for the purpose of increasing the salaries and benefits of school employees to a level comparable with surrounding parishes.

**Title I Fund**

Title I is a federal program for economically and educationally deprived school children. The program is federally financed, state administered and locally operated by the Vermilion Parish School Board. Title I services are provided through various projects that are designed to meet the special needs of educationally deprived children. The activities supplement, rather than replace, state and locally mandated activities.

**Title I Part C Migrant Fund**

Title I Part C Migrant Education Program is a federal program whose goal is to insure that all migrant students reach challenging academic standards and graduate with a high school diploma (or GED) that prepares them for responsible citizenship, further learning and productive employment.

**Title II Fund**

Title II is a federal program that provides funds for projects that are designed to improve the skills of teachers in the areas of mathematics, science, computer learning, and to increase the accessibility of such instructions to all students.



**SPECIAL REVENUE FUNDS (continued)****Title III Fund**

Title III is a federal program to help ensure that children who are limited English proficient, including immigrant children and youth, attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging state academic content and student academic achievement standards as all children are expected to meet.

**Title IV Fund**

Title IV, Part A is a federal fund intended to help meet the goals of improving education outcomes for all students with a high-quality education.

**Individuals With Disabilities Education Act (IDEA) Fund**

IDEA is a federal program that provides free education in the least restrictive environment to children with exceptionalities.

**Preschool Flow-Through (PSFT) Fund**

Preschool Flow-Through is a federal program that provides funds for a free appropriated public education to preschool-age handicapped children.

**School Wide Positive Behavior Fund**

The School Wide Positive Behavior Fund is a program that aims to provide positive behavior support in the form of training and professional development to teachers and administrators in the district. This program is financed pursuant to a subcontract between the Vermilion Parish School Board and Louisiana State University which is the primary grantee.

**Preschool (LA-4) Fund**

The LA-4 Fund accounts for a state program that promotes early child development for four year old children considered to be at risk of achieving academic success.

**Early Childhood Special Federal (ECSF) Fund**

The ECSF Fund accounts for federal grants that unifies publicly-funded preschool, Head Start, and child care programs into a statewide network to prepare our youngest learners for Kindergarten.

**Education Excellence Fund**

The Education Excellence Fund accounts for restricted revenues derived from the state's tobacco settlement. Expenditures from this fund are restricted to instructional enhancements for pre-kindergarten to twelfth grade students.

**SPECIAL REVENUE FUNDS (continued)**

**Carl Perkins Fund**

The Carl Perkins Fund is a federal program that more fully develops the academic, vocational, and technical skills of secondary students who elect to enroll in career and technical educational programs.

**Truancy Assessment and Service Center (TASC) Fund**

The TASC Fund accounts for a program that provides for early identification and assessment of truants and the delivery of coordinated interventions to prevent unauthorized school absences. This program is financed pursuant to a subcontract between the Service Center and Louisiana State University which is the primary grantee.

**School Lunch/Breakfast (CNP) Fund**

The School Lunch/Breakfast Fund is the School Board's Child Nutrition Program that provides nourishing morning and noon meals for students in all grades. This fund is supplemented by both federal and state funds that are based on reimbursement and participation.

**School Activity Fund**

The School Activity Fund represents school activity receipts and disbursements for all schools. GASB Statement No. 84 requires inclusion of this fund effective for fiscal years beginning after December 15, 2018.

**Elementary and Secondary School Emergency Relief (ESSER) Funds II & III**

The Elementary and Secondary School Emergency Relief (ESSER) Funds II and III are federal grants for the purpose of providing emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation.



## VERMILION PARISH SCHOOL BOARD

## 1996 AD VALOREM TAX FUND

## BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE
1996 AD VALOREM TAX FUND				
1 LOCAL REVENUES:				
2 A/V TAXES-INSTRUCTIONAL	970,000	970,000	970,000	0%
3 A/V TAXES-BUSES	645,000	650,000	650,000	0%
4 A/V TAXES-MAINTENANCE	1,620,000	1,620,000	1,620,000	0%
5 EARNINGS ON INVESTMENTS	20,000	35,000	35,000	0%
6				
7 OTHER REVENUES/SOURCES:				
8 TRANS FROM GEN FUND (MFP)	6,877	15,000	15,000	0%
9 TOTAL REVENUES	3,261,877	3,290,000	3,290,000	0%
10				
11 EXPENDITURES:				
12 REGULAR PROGRAMS:				
13 INSTRUCTIONAL-TEXTBOOKS	450,000	450,000	450,000	0%
14 INSTRUCTIONAL-TECHNOL	450,000	450,000	450,000	0%
15				
16				
17				
18 GENERAL ADMINISTRATION:				
19 A/V TAXES-PENSION COST	100,000	100,000	100,000	0%
20				
21				
22				
23 STUDENT TRANSPORTATION:				
24 BUSES-REGULAR EDUCATION	425,000	-	850,000	100%
25 BUSES-SPECIAL EDUCATION	165,000	-	330,000	100%
26				
27				
28				
29 BUILDING IMPROVEMENTS:				
30 MAINTENANCE-AC/HEATING	1,250,000	1,250,000	1,250,000	0%
31 MAINTENANCE-ROOFS	350,000	350,000	350,000	0%
32				
33				
34				
35				
36				
37 TOTAL EXPENDITURES	3,190,000	2,600,000	3,780,000	45%
38				
39 EXCESS REVENUES/(EXPEND)	71,877	690,000	(490,000)	-171%
40				
41 BEGINNING FUND BALANCE	2,006,481	791,640	1,481,640	87%
42				
43 ENDING FUND BALANCE	2,078,358	1,481,640	991,640	-33%

VERMILION PARISH SCHOOL BOARD  
1998 AD VALOREM TAX FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
1998 AD VALOREM TAX FUND					
1 LOCAL REVENUES:					
2 A/V TAXES-SALARIES	7,800,000	8,100,000	8,159,834	1%	
3 EARNINGS ON INVESTMENTS	15,000	100,000	100,000	0%	
4					
5					
6 TOTAL REVENUES	7,815,000	8,200,000	8,259,834	1%	
7					
8 EXPENDITURES:					
9 GENERAL ADMINISTRATION:					
10 A/V TAXES-PENSION COST	270,000	270,000	270,000	0%	
11					
12					
13					
14 OTHER USES:					
15 TRANSFER TO OTHER FUNDS	7,522,774	7,989,834	7,989,834	0%	
16					
17					
18					
19					
20					
21 TOTAL EXPENDITURES	7,792,774	8,259,834	8,259,834	0%	
22					
23 EXCESS REVENUES/(EXPEND)	22,226	(59,834)	-	-	
24					
25 BEGINNING FUND BALANCE	69,831	159,834	100,000	-37%	
26					
27 ENDING FUND BALANCE	92,057	100,000	100,000	0%	



VERMILION PARISH SCHOOL BOARD  
2009 SALES TAX FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE
2009 SALES TAX FUND				
1 LOCAL REVENUES:				
2 SALES TAXES-SALARIES	4,550,000	4,900,000	4,950,000	1%
3 EARNINGS ON INVESTMENTS	10,000	50,000	50,000	0%
4				
5				
6 TOTAL REVENUES	4,560,000	4,950,000	5,000,000	1%
7				
8 EXPENDITURES:				
9 OTHER USES:				
10 TRANSFER TO OTHER FUNDS	4,560,000	5,007,145	5,000,000	0%
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21 TOTAL EXPENDITURES	4,560,000	5,007,145	5,000,000	0%
22				
23 EXCESS REVENUES/(EXPEND)	-	(57,145)	-	-100%
24				
25 BEGINNING FUND BALANCE	500,000	557,145	500,000	-10%
26				
27 ENDING FUND BALANCE	500,000	500,000	500,000	0%

## VERMILION PARISH SCHOOL BOARD

## TITLE I FUND

## BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

TITLE I FUND		ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE
1	FEDERAL REVENUES:				
2	TITLE I	2,501,908	3,035,447	2,985,100	-2%
3	TITLE I SCHOOL DESIGN	200,000	182,349	200,000	10%
4					
5					
6	OTHER REVENUES/SOURCES:				
7	TRANS FROM '98 A/V FUND	89,864	-	-	0%
8	TRANS FROM '09 S/T FUND	78,343	-	-	0%
9	TRANS FROM GEN FUND (MFP)	100,385	104,102	-	-100%
10	TOTAL REVENUES	2,970,500	3,321,898	3,185,100	-4%
11					
12	EXPENDITURES:				
13	REGULAR PROGRAMS:				
14	TEACHERS	215,000	-	-	0%
15	TRS	55,000	-	-	0%
16	INSURANCE	19,000	-	-	0%
17	MEDICARE	4,000	-	-	0%
18	WORKERS' COMP	500	-	-	0%
19					
20					
21					
22					
23					
24	SPECIAL PROGRAMS:				
25	TEACHERS	825,000	772,948	788,400	2%
26	AIDES	155,000	461,586	470,800	2%
27	TRS	320,000	273,860	308,000	12%
28	INSURANCE	153,000	145,190	153,000	5%
29	MEDICARE	14,000	14,522	14,750	2%
30	WORKERS' COMP	6,000	2,599	6,000	131%
31	LICENSES	2,850	165,308	50,000	-70%
32	TRAVEL	7,500	10,012	10,000	0%
33	MATERIALS	50,000	198,996	57,100	-71%
34					
35					
36					
37	PUPIL SUPPORT SERVICES:				
38	COUNSELORS	290,000	259,708	264,900	2%
39	TRS	67,000	64,408	65,700	2%
40	INSURANCE	28,000	17,368	20,000	15%
41	MEDICARE	3,700	3,616	3,700	2%
42	WORKERS' COMP	1,000	263	500	90%
43					
44					
45					
46					
47					

-continued-

## VERMILION PARISH SCHOOL BOARD

## TITLE I FUND

## BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

TITLE I FUND (continued)		ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE
48	INSTRUCTIONAL STAFF SERV:				
49	SUPERVISOR	80,000	80,558	82,200	2%
50	CLERICAL	28,000	32,522	33,200	2%
51	CURRICULUM FACILITATORS	180,000	324,662	331,200	2%
52	SPECIALISTS	65,000	43,030	43,900	2%
53	SUBSTITUTES	20,000	2,940	3,000	2%
54	STIPEND	20,000	42,943	43,800	2%
55	TRS	85,000	137,859	135,000	-2%
56	INSURANCE	50,000	67,258	70,000	4%
57	MEDICARE	5,000	12,246	10,000	-18%
58	WORKERS' COMP	3,000	932	1,000	7%
59	-	-	40,162	50,000	
60	-	-	15,125	15,000	
61					
62					
63					
64	GENERAL ADMINISTRATION:				
65	ASST SUPERINTENDENT	59,000	55,375	56,500	2%
66	CLERICAL	10,000	11,167	11,400	2%
67	TRS	19,200	16,502	17,000	3%
68	INSURANCE	5,000	8,428	9,000	7%
69	MEDICARE	10,000	890	1,000	12%
70	AUDIT	3,000	2,500	3,000	20%
71					
72					
73					
74					
75	BUSINESS SERVICES:				
76	PRINTER	10,500	12,270	12,500	2%
77	SCHOOL EMPLOYEES' RET	3,300	3,043	3,300	8%
78	INSURANCE	100	59	100	71%
79	MEDICARE	150	171	150	-12%
80					
81					
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					

-continued-



## VERMILION PARISH SCHOOL BOARD

## TITLE I FUND

## BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
95	TITLE I FUND (continued)				
95	CENTRAL SERVICES:				
96	NETWORK FACILITATOR	42,000	-	-	0%
97	TRS	10,000	-	-	0%
98	INSURANCE	5,100	-	-	0%
99	MEDICARE	600	-	-	0%
100					
101					
102					
103					
104					
105					
106					
107					
108					
109					
110					
111					
112					
113					
114					
115					
116					
117					
118					
119					
120					
121					
122					
123					
124					
125					
126					
127					
128					
129					
130					
131	OTHER USES:				
132	INDIRECT COST	40,000	20,873	40,000	92%
133					
134					
135	TOTAL EXPENDITURES	2,970,500	3,321,898	3,185,100	-4%
136					
137	EXCESS REVENUES/(EXPEND)	-	0	-	0%
138					
139	BEGINNING FUND BALANCE	-	-	0	0%
140					
141	ENDING FUND BALANCE	-	0	0	-

VERMILION PARISH SCHOOL BOARD  
TITLE IPART C MIGRANT FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
1	TITLE I PART C MIGRANT FUND				
2	FEDERAL REVENUES:				
3	TITLE I PART C MIGRANT				
4		13,000	19,535	19,000	-3%
5	OTHER REVENUES/SOURCES:				
6	TRANS FROM GEN FUND (MFP)				
7		1,147	2,209	-	-100%
8	TOTAL FEDERAL REVENUES				
9		14,147	21,744	19,000	-13%
10	EXPENDITURES:				
11	SPECIAL PROGRAMS:				
12	MIGRANT TUTORS				
13		10,510	20,144	18,000	-11%
14	TRS				
15		2,037	1,583	980	-38%
16	INSURANCE				
17		1,000	-	-	0%
18	MEDICARE				
19		300	17	20	100%
20	SOCIAL SECURITY				
21		300	-	-	100%
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42	TOTAL EXPENDITURES				
43		14,147	21,744	19,000	-13%
44	EXCESS REVENUES/(EXPEND)				
45		-	-	-	-
46	BEGINNING FUND BALANCE				
47		-	-	-	-
48	ENDING FUND BALANCE				
		-	-	-	-

## VERMILION PARISH SCHOOL BOARD

## TITLE II FUND

## BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
1	TITLE II FUND				
2	FEDERAL REVENUES:				
3	TITLE II				
4	376,800	332,610	330,000	-1%	
5	OTHER REVENUES/SOURCES:				
6	8,048	-	-	0%	
7	7,016	-	-	0%	
8	7,523	9,899	-	-100%	
9	TOTAL REVENUES				
10	399,387	342,509	330,000	-4%	
11	EXPENDITURES:				
12	REGULAR PROGRAMS:				
13	189,000	138,719	141,500	2%	
14	60,000	34,403	30,281	-12%	
15	45,000	10,347	15,000	45%	
16	4,500	1,942	4,500	132%	
17	1,000	213	1,000	368%	
18	INSTRUCTIONAL STAFF SERV:				
19	SUBSTITUTES				
20	15,000	24,418	24,900	2%	
21	2,000	19,341	20,000	3%	
22	5,000	8,160	5,329	-35%	
23	500	587	500	-15%	
24	1,000	73	1,000	1265%	
25	15,587	49,001	25,000	-49%	
26	-	3,858	5,000	30%	
27	15,000	8,177	15,000		
28	GENERAL ADMINISTRATION:				
29	ASST SUPERINTENDENT				
30	34,500	30,592	31,200	2%	
31	9,000	7,587	6,677	-12%	
32	1,800	4,688	2,614	-44%	
33	500	402	500	24%	
34	TOTAL EXPENDITURES				
35	399,387	342,508	330,000	-4%	
36	EXCESS REVENUES/(EXPEND)				
37	-	0	(0)	-	
38	BEGINNING FUND BALANCE				
39	-	-	-	-	
40	ENDING FUND BALANCE				
41	-	0	(0)	-	



## VERMILION PARISH SCHOOL BOARD

## TITLE III FUND

## BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
1	TITLE III FUND				
2	FEDERAL REVENUES:				
3	TITLE III				
4		18,000	23,171	18,000	-22%
5					
6					
7	TOTAL FEDERAL REVENUES				
8		18,000	23,171	18,000	-22%
9	EXPENDITURES:				
10	SPECIAL PROGRAMS:				
11	ELL TUTORS	15,800	22,572	15,800	-30%
12	TRS	1,100	-	1,100	100%
13	MEDICARE	100	600	100	-83%
14	TRAVEL	500	-	500	100%
15	MATERIALS	500	-	500	100%
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTAL EXPENDITURES				
42		18,000	23,171	18,000	-22%
43	EXCESS REVENUES/(EXPEND)				
44		-		-	
45	BEGINNING FUND BALANCE				
46		-	-	-	
47	ENDING FUND BALANCE				
48		-	-	-	

## VERMILION PARISH SCHOOL BOARD

## TITLE IV FUND

## BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
1	TITLE IV FUND				
2	FEDERAL REVENUES:				
3	TITLE IV				
4		150,000	257,889	250,000	-3%
5					
6					
7					
8					
9	TOTAL REVENUES	150,000	257,889	250,000	3%
10	EXPENDITURES:				
11	REGULAR PROGRAMS:				
12	COUNSELOR				
13		5,000	7,609	5,000	0%
14	TRS	400	1,997	400	0%
15					
16					
17					
18					
19					
20	INSTRUCTIONAL STAFF SERV:				
21	STIPENDS	12,000	1,600	12,000	650%
22	SUBSTITUTES	-	5,250	3,204	-39%
23	TRS	3,204	1,621	855	-47%
24	MEDICARE	174	180	46	-74%
25	LICENSES	75,000	115,567	175,000	51%
26	CONTRACT SERVICES	17,200	14,439	17,200	19%
27	MATERIALS	37,022	109,627	36,294	-67%
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	TOTAL EXPENDITURES	150,000	257,889	250,000	-3%
44	EXCESS REVENUES/(EXPEND)				
45		-	-	0	-
46	BEGINNING FUND BALANCE				
47		-	-	-	-
48	ENDING FUND BALANCE				
49		-	-	0	-

VERMILION PARISH SCHOOL BOARD  
INDIVIDUALS WITH DISABILITIES EDUCATION ACT FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

IDEA FUND		ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE
1	FEDERAL REVENUES:				
2	IDEA	2,073,170	2,388,425	2,450,000	3%
3					
4					
5					
6	OTHER REVENUES/SOURCES:				
7	TRANS FROM '98 A/V FUND	38,553	-	-	0%
8	TRANS FROM '09 S/T FUND	33,610	-	-	0%
9	TRANS FROM GEN FUND (MFP)	66,967	77,422	-	-100%
10					
11	TOTAL REVENUES	2,212,300	2,465,847	2,450,000	-1%
12					
13	EXPENDITURES:				
14	SPECIAL EDUCATION PROG:				
15	TEACHERS	375,000	470,819	480,235	2%
16	AIDES	350,000	317,231	323,575	2%
17	OTHER SALARIES	17,000	4,396	17,000	287%
18	TRS	180,000	214,075	207,000	-3%
19	INSURANCE	80,000	94,288	95,000	1%
20	MEDICARE	12,500	10,629	12,500	18%
21	SOCIAL SECURITY	1,500	273	1,500	450%
22	WORKERS' COMP	2,200	2,918	2,200	-25%
23	CONTRACT SERVICES	75,000	25,004	75,000	200%
24	CONTR PT/OT SERVICES	150,000	245,246	215,871	-12%
25	LICENSES	75,000	130,912	75,000	-43%
26	OTHER PURCHASED SERVICES	100,000	40,533	50,000	23%
27	TRAVEL	1,800	392	1,800	360%
28	MATERIALS	75,000	172,885	75,000	-57%
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					

-continued-



VERMILION PARISH SCHOOL BOARD  
INDIVIDUALS WITH DISABILITIES EDUCATION ACT FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
47	IDEA FUND (continued)				
47	PUPIL SUPPORT SERVICES:				
48	NURSE	150,000	149,702	152,696	2%
49	SOCIAL WORKER	70,000	76,536	78,067	2%
50	CLERICAL	28,000	25,686	26,200	2%
51	THERAPIST	20,000	28,978	29,557	2%
52	OTHER SALARIES	50,000	16,125	16,448	2%
53	TRS	76,000	95,985	97,000	1%
54	INSURANCE	22,500	23,568	22,500	-5%
55	MEDICARE	5,500	2,164	5,500	154%
56	WORKERS' COMP	1,100	439	1,100	151%
57					
58					
59					
60					
61					
62					
63					
64					
65					
66					
67	INSTRUCTIONAL STAFF SERV:				
68	COORDINATORS	75,000	132,402	135,050	2%
69	STIPEND	12,000	1,315	12,000	813%
70	SUBSTITUTES	400	-	400	100%
71	TRS	12,000	34,979	35,000	0%
72	INSURANCE	5,000	15,934	17,000	7%
73	MEDICARE	1,000	1,892	1,000	-47%
74	WORKERS' COMP	300	35	300	762%
75	TRAVEL	50,000	46,984	50,000	6%
76					
77					
78					
79					
80					
81					
82					
83	GENERAL ADMINISTRATION:				
84	AUDIT	3,000	2,500	3,000	20%
85					
86					
87					
88					
89					
90					
91					
92					

-continued-

VERMILION PARISH SCHOOL BOARD  
INDIVIDUALS WITH DISABILITIES EDUCATION ACT FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
IDEA FUND (continued)					
1 OPERATION & MAINTENANCE:					
2 REPAIR EQUIPMENT	10,000	4,911	10,000	104%	
3 POSTAGE	10,000	2,954	10,000	238%	
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15 STUDENT TRANSP SERVICES:					
16 SPECIAL ED BUS DRIVERS	25,000	4,811	25,000	420%	
17 SPECIAL ED BUS MONITORS	7,500	1,081	7,500	594%	
18 SPECIAL ED SUBSTITUTES	600	2,923	600	-79%	
19 SCHOOL EMPLOYEES' RET	7,000	2,357	7,000	197%	
20 MEDICARE	400	127	400	215%	
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33 OTHER USES:					
34 INDIRECT COST	75,000	61,861	75,000	21%	
35					
36					
37					
38					
39 TOTAL EXPENDITURES	2,212,300	2,465,847	2,450,000	-1%	
40					
41 EXCESS REVENUES/(EXPEND)	-	0	0	-	
42					
43 BEGINNING FUND BALANCE	-	-	-	-	
44					
45 ENDING FUND BALANCE	-	0	0	-	

VERMILION PARISH SCHOOL BOARD  
PRE-SCHOOL FLOW-THROUGH FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
PSFT FUND					
1 FEDERAL REVENUES:					
2 PRE-SCHOOL FLOW-THROUGH	75,000	77,302	75,000	-3%	
3					
4					
5					
6					
7 OTHER REVENUES/SOURCES:					
8 TRANS FROM GEN FUND (MFP)	775	1,105	775	0%	
9 TOTAL FEDERAL REVENUES	75,775	78,407	75,775	-3%	
10					
11 EXPENDITURES:					
12 SPECIAL EDUCATION PROG:					
13 CONTR PT/OT SERVICES	33,175	62,100	33,175	-47%	
14 SUPPLIES	3,000	-	3,000	0%	
15					
16					
17					
18					
19 PUPIL SUPPORT SERVICES:					
20 NURSE	16,000	-	16,000	100%	
21 MEDICARE	250	-	250	100%	
22 INSURANCE	1,500	-	1,500	100%	
23					
24					
25					
26					
27					
28					
29 INSTRUCTIONAL STAFF SERV:					
30 EARLY INTERV COORD	16,000	12,328	16,000	30%	
31 TRS	4,500	1,210	4,500	272%	
32 INSURANCE	1,000	2,707	1,000	-63%	
33 MEDICARE	250	63	250	295%	
34 WORKERS' COMP	100	-	100	100%	
35					
36					
37					
38					
39					
40					
41					
42					
43 TOTAL EXPENDITURES	75,775	78,407	75,775	-3%	
44					
45 EXCESS REVENUES/(EXPEND)	-	(0)	-	-	
46					
47 BEGINNING FUND BALANCE	-	-	-	-	
48					
49 ENDING FUND BALANCE	-	(0)	-	-	



FOR THE YEAR ENDED JUNE 30, 2024

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VERMILION PARISH SCHOOL BOARD  
PRE-SCHOOL (LA-4) FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
PRE-SCHOOL (LA-4) FUND					
1 STATE REVENUES:					
2 LA-4 PRESCHOOL REVENUE	1,352,868	1,861,488	1,674,000	-10%	
3					
4					
5 OTHER REVENUES/SOURCES:					
6 TRANS FROM '98 A/V FUND	4,391	-	-	0%	
7 TRANS FROM '09 S/T FUND	3,828	-	-	0%	
8 TRANS FROM GEN FUND (MFP)	51,428	-	-	0%	
9 TOTAL REVENUES	1,412,515	1,861,488	1,674,000	-10%	
10					
11 EXPENDITURES:					
12 SPECIAL PROGRAMS:					
13 PRESCHOOL TEACHERS	918,972	894,715	968,023	8%	
14 PRESCHOOL AIDES	200,000	342,783	300,000	-12%	
15 TRS	175,043	321,928	226,028	-30%	
16 INSURANCE	80,000	216,622	77,500	-64%	
17 MEDICARE	10,000	14,995	9,500	-37%	
18 WORKERS' COMP	1,500	1,539	1,500	-3%	
19 PURCHASED SERVICEES	-	4,740	-	-100%	
20 SUPPLIES	5,000	2,514	5,000		
21					
22					
23 INSTRUCTIONAL STAFF SERV:					
24 SUPERVISOR SALARY	-	42,430	50,949		
25 INSURANCE	-	2,502	2,500		
26 MEDICARE	-	588	500		
27 TRS	-	10,523	10,500		
28					
29					
30 OPERATION & MAINTENANCE:					
31 BUILDING RENTALS	22,000	5,610	22,000	292%	
32					
33					
34					
35					
36					
37					
38					
39					
40					
41 TOTAL EXPENDITURES	1,412,515	1,861,488	1,674,000	-10%	
42					
43 EXCESS REVENUES/(EXPEND)	-	-	-	-	
44					
45 BEGINNING FUND BALANCE	-	-	-	-	
46					
47 ENDING FUND BALANCE	-	-	-	-	

VERMILION PARISH SCHOOL BOARD  
EARLY CHILDHOOD SPECIAL FEDERAL FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
ECSF					
1 FEDERAL REVENUES:					
2 CCDF PRESCHOOL REVENUE	25,000	20,564	31,154	51%	
3 READY START NETWORK REVENUE	100,000	112,609	562,049	399%	
4 COVID-19 COMMUNITY REVENUE	100,000	-	-	0%	
5 BIRTH-3 PRESCHOOL DEV REVENUE	2,283,990	2,624,043	2,000,000	-24%	
6 BUILDING SUPPLY GRANT	-	473,764	-	-100%	
7					
8					
9 TOTAL REVENUES	2,508,990	3,230,980	2,593,203	-20%	
10					
11 EXPENDITURES:					
12 SPECIAL PROGRAMS (CCDF):					
13 OTHER SALARIES	6,000	-	6,000	100%	
14 MEDICARE	550	-	550	100%	
15 CONTRACT SERVICES	3,000	2,250	3,000	33%	
16 TRAVEL	3,250	-	3,250	100%	
17 SUPPLIES	5,200	18,314	5,200	-72%	
18					
19 SPECIAL PROGRAMS (RSN):					
20 OTHER SALARIES	90,000	70,692	90,000	27%	
21 TRS	12,000	23,507	12,000	-49%	
22 MEDICARE	8,000	-	8,000	100%	
23 CONTRACT SERVICES	18,000	1,444	18,000	1147%	
24 LICENSES	22,000	-	22,000	100%	
25 SUPPLIES	50,000	-	50,000	100%	
26					
27 SPECIAL PROGRAMS (CCR):					
28 OTHER - STIPENDS	100,000	-	100,000	100%	
29	-	33,133	-	-11%	
30 SPECIAL PROGRAMS (B-3):					
31 OTHER SALARIES	80,000	62,721	80,000	28%	
32 TRS	18,280	9,117	18,280	101%	
33 MEDICARE	4,000	28,850	4,000	-86%	
34 CONTRACT SERVICES	5,000	18,797	5,000	-73%	
35 SUPPLIES	135,000	2,560,925	135,000	-95%	
36 TUITION STIPENDS	1,948,710	401,231	2,032,923	407%	
37					
38					
39					
40					
41 TOTAL EXPENDITURES	2,508,990	3,230,980	2,593,203	-20%	
42					
43 EXCESS REVENUES/(EXPEND)	-	0	-	-	
44					
45 BEGINNING FUND BALANCE	-	-	-	-	
46					
47 ENDING FUND BALANCE	-	0	-	-	



VERMILION PARISH SCHOOL BOARD  
EDUCATION EXCELLENCE FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
1	EDUCATION EXCELLENCE FUND				
2	STATE REVENUES:				
3	EDUC EXCELLENCE				
4	165,000	165,232	165,000	0%	
5					
6					
7	OTHER REVENUES/SOURCES:				
8	TRANS FROM GEN FUND (MFP)				
9	4,559	5,808	4,559	-21%	
10	TOTAL REVENUES				
11	169,559	171,040	169,559	-1%	
12	EXPENDITURES:				
13	SPECIAL PROGRAMS:				
14	READ 180 TEACHERS				
15	118,000	115,866	116,000	0%	
16	TRS				
17	32,859	12,443	32,859	164%	
18	INSURANCE				
19	12,000	11,673	12,000	3%	
20	MEDICARE				
21	4,700	1,576	4,700	198%	
22	WORKERS COMP				
23	2,000	515	2,000	288%	
24	MATERIALS & SUPPLIES				
25	-	28,966	2,000		
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTAL EXPENDITURES				
42	169,559	171,039	169,559	-1%	
43	EXCESS REVENUES/(EXPEND)				
44	-	0	-	-	
45	BEGINNING FUND BALANCE				
46	-	-	-	-	
47	ENDING FUND BALANCE				
48	-	0	-	-	

VERMILION PARISH SCHOOL BOARD  
CARL PERKINS FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
1	CARL PERKINS FUND				
2	FEDERAL REVENUES:				
3	CARL PERKINS				
4		120,000	135,575	120,000	-11%
5					
6					
7					
8					
9	TOTAL FEDERAL REVENUES	120,000	135,575	120,000	-11%
10					
11	EXPENDITURES:				
12	CAREER & TECH ED PROG:				
13	TRAVEL	4,000	1,595	4,000	151%
14	OTHER PURCHASED SERVICES	40,475	20,465	40,475	98%
15	SUPPLIES	71,555	107,493	71,555	-33%
16					
17					
18					
19					
20					
21					
22					
23	INSTRUCTIONAL STAFF SERV:				
24	STIPENDS	3,220	2,500	3,220	29%
25	TRS	650	620	650	5%
26	MEDICARE	100	0	100	100%
27		-	2,903	-	-100%
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTAL EXPENDITURES	120,000	135,575	120,000	-11%
42					
43	EXCESS REVENUES/(EXPEND)	-	-	-	-
44					
45	BEGINNING FUND BALANCE	-	-	-	-
46					
47	ENDING FUND BALANCE	-	-	-	-

VERMILION PARISH SCHOOL BOARD  
TRUANCY ASSESSMENT AND SERVICE CENTER (TASC) FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
TASC FUND					
1 LOCAL REVENUES:					
2 TASC ALLOCATION	65,000	65,000	65,000	0%	
3 CONTRIB & DONATIONS	-	-	-	0%	
4					
5					
6					
7 TOTAL REVENUES	65,000	65,000	65,000	0%	
8					
9 EXPENDITURES:					
10 PUPIL SUPPORT SERVICES:					
11 PROFESSIONAL SERVICES	60,000	60,000	60,000	0%	
12 MEDICARE/MEDICAID	5,000	5,000	5,000	0%	
13 TRAVEL	-	-	-	0%	
14 SUPPLIES	-	-	-	0%	
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39 TOTAL EXPENDITURES	65,000	65,000	65,000	0%	
40					
41 EXCESS REVENUES/(EXPEND)	-	-	-	-	
42					
43 BEGINNING FUND BALANCE	1,032	1,032	1,032	-	
44					
45 ENDING FUND BALANCE	1,032	1,032	1,032	-	



VERMILION PARISH SCHOOL BOARD  
SCHOOL LUNCH/BREAKFAST FUND

BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
CNP FUND					
1 LOCAL REVENUES:					
2 FOOD SERVICE INCOME	30,000	30,000	30,000	0%	
3 EARNINGS ON INVESTMENTS	30,000	30,000	30,000	0%	
4 CONTRIBUTIONS					
5 STATE REVENUES:					
6 MINIMUM FOUNDATION PROG	150,000	150,000	75,000	-50%	
7 OTHER UNRESTRICTED REV	-	-	-	0%	
8					
9 FEDERAL REVENUES:					
10 SCHOOL FOOD SERVICE	9,717,372	5,800,000	6,700,000	16%	
11 COMMODITIES	435,828	435,828	617,900	42%	
12					
13 OTHER REVENUES/SOURCES:					
14 TRANS FROM '98 A/V FUND	71,843	-	-	0%	
15 TRANS FROM '09 S/T FUND	47,895	-	-	0%	
16 TRANS FROM GEN FUND (MFP)	126,989	200,173	200,173	0%	
17					
18					
19 TOTAL REVENUES	10,609,927	6,646,001	7,653,073	15%	
20					
21 EXPENDITURES:					
22 FOOD SERVICE OPERATIONS:					
23 COORDINATING SUPERVISOR	83,500	82,000	83,000	1%	
24 CAFETERIA MANAGERS	470,000	441,000	500,000	13%	
25 OFFICE/CLERICAL STAFF	72,000	68,000	72,000	6%	
26 SERVICE WORKERS	1,400,000	1,400,000	1,550,000	11%	
27 TRUCK DRIVER	46,000	46,000	48,000	4%	
28 SUBSTITUTES	122,000	122,000	122,000	0%	
29 GROUP INSURANCE	203,000	203,000	203,000	0%	
30 MEDICARE	27,000	27,000	27,000	0%	
31 TEACHERS RETIREMENT	500,000	500,000	500,000	0%	
32 WORKERS' COMPENSATION	30,000	30,000	30,000	0%	
33 UNIFORM ALLOWANCE	9,500	9,500	9,500	0%	
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					

VERMILION PARISH SCHOOL BOARD  
SCHOOL LUNCH/BREAKFAST FUND  
BUDGET  
FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE
CNP FUND (continued)				
48 PURCHASED SERVICES	2,000	2,000	2,000	0%
49 PROFESSIONAL SERVICES	15,000	10,000	10,000	0%
50 TECHNICAL SERVICE	52,000	52,000	52,000	0%
51 REPAIR & MAINTENANCE	152,000	152,000	152,000	0%
52 EQUIPMENT RENTAL	26,000	26,000	26,000	0%
53 TELEPHONE	12,000	12,000	12,000	0%
54 PRINTING	1,800	1,800	1,800	0%
55 TRAVEL	16,000	16,000	16,000	0%
56 MATERIALS & SUPPLIES	318,000	318,000	318,000	0%
57 UTILITIES	52,000	52,000	65,000	25%
58 FOOD	5,625,000	2,700,000	2,700,000	0%
59 COMMODITIES	435,828	435,828	617,900	42%
60 EQUIPMENT	306,000	250,000	1,010,000	304%
61 TRUCK	150,000	-	290,000	0%
62 STORAGE COSTS	63,000	63,000	63,000	0%
63 PHYSICAL EXAMS	1,000	1,000	1,000	0%
64 SMALL EQUIPMENT	100,000	100,000	100,000	0%
65 CAFETERIA REDESIGN	500,000	-	500,000	100%
66 COOLERS/FREEZERS	500,000	-	1,000,000	100%
67 GENERATORS	-	-	800,000	
68				
69				
70				
71				
72				
73				
74				
75				
76				
77				
78				
79				
80				
81				
82				
83				
84				
85				
86 TOTAL EXPENDITURES	11,290,628	7,120,128	10,881,200	53%
87				
88 EXCESS REVENUES/(EXPEND)	(680,701)	(474,127)	(3,228,127)	581%
89				
90 BEGINNING FUND BALANCE	4,129,619	6,865,078	6,390,951	-7%
91				
92 ENDING FUND BALANCE	3,448,918	6,390,951	3,162,824	-51%

VERMILION PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUND  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
1 SCHOOL ACTIVITY FUND					
2 REVENUES:					
3 SCHOOL ACTIVITY (ALL SCHOOLS)	5,300,000	5,300,000	5,300,000	0%	
4					
5					
6					
7 TOTAL REVENUES	5,300,000	5,300,000	5,300,000	0%	
8					
9 EXPENDITURES:					
10 SCHOOL ACTIVITY (ALL SCHOOLS)	5,300,000	5,300,000	5,300,000	0%	
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39 TOTAL EXPENDITURES	5,300,000	5,300,000	5,300,000	0%	
40					
41 EXCESS REVENUES/(EXPEND)	-	-	-	-	
42					
43 BEGINNING FUND BALANCE	-	-	-	-	
44					
45 ENDING FUND BALANCE	-	-	-	-	



VERMILION PARISH SCHOOL BOARD  
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II  
BUDGET

FOR THE YEAR ENDED JUNE 30, 2024

	ORIGINAL BUDGET FYE 6/23	ESTIMATED ACTUAL FYE 6/23	ORIGINAL BUDGET FYE 6/24	EST ACTUAL VS BUDGET CHANGE	
1	ESSER II FUND				
2	FEDERAL REVENUES:				
3	ESSER II FUND	2,000,000	1,106,153	1,100,000	-1%
4	ESSER II INCENTIVE FUND	-	52,077	125,000	
5					
6					
7	TOTAL REVENUES	2,000,000	1,158,230	1,225,000	6%
8					
9	EXPENDITURES:				
10	REGULAR PROGRAMS:				
11	LICENSES	750,000	-	250,000	100%
12	TECHNOLOGY MATERIALS	750,000	-	850,000	100%
13	PURCHASED PROFESSIONAL SERVICES	-	13,500	-	-100%
14	TRAVEL	-	18,757	-	-100%
15	MATERIALS AND SUPPLIES	-	-	125,000	100%
16					
17					
18					
19	SPECIAL PROGRAMS:				
20	PURCHASED SERVICES	-	316,432	-	-100%
21	MATERIALS AND SUPPLIES	-	809,540	-	-100%
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	OTHER				
35	INDIRECT COST	500,000	-	-	0%
36					
37					
38					
39	TOTAL EXPENDITURES	2,000,000	1,158,230	1,225,000	6%
40					
41	EXCESS REVENUES/(EXPEND)	-	0	-	-
42					
43	BEGINNING FUND BALANCE	-	-	-	-
44					
45	ENDING FUND BALANCE	-	0	-	-

FOR THE YEAR ENDED JUNE 30, 2024

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