

Internal Audit Report #2020-006  
Head Start: Operations Review  
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## OVERVIEW

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### BACKGROUND

The Jefferson Community Action Program (JeffCAP) operates Head Start and Early Head Start Programs (Education Programs), which promote children's school readiness from birth to age five from low-income families by enhancing their cognitive, social, and emotional development. The Education Programs are funded by two grants from the Department of Health and Human Services and provide a full day, center-based option throughout Jefferson Parish. A requirement of the Education Programs is to participate in the Child and Adult Care Food Program (Food Program), which is funded by the Department of Education. Food Program participation is dependent upon the enrollment numbers in the Education Programs. Without a Food Program in place, the Education Programs would not receive funding from the Department of Health and Human Services.

Program services are delivered at ten (10) different locations throughout the Parish – six (6) in buildings either owned or leased by the Parish, and four (4) within the Jefferson Parish School System buildings. The Parish also contracts with daycare centers, known as Partner Agencies, to provide Early Head Start services. The number of Partner Agencies fluctuates over the periods under review. Additionally, Jefferson Parish (the Parish) funds early childhood programs through the Jefferson Parish School System in Lafitte and Grand Isle that are not reimbursed by the Department of Health and Human Services.

### OBJECTIVES

The objectives of this review were to:

- 1) Perform an analysis of cost components of the Head Start program compared to revenues received by the program.
- 2) Quantify and characterize the program's cost to the General Fund (e.g., Salaries, supplies, professional, other).
- 3) Identify any Parish owned buildings or any leased buildings utilized by the Head Start program.
- 4) Recommend any revenue-generating and cost savings measures that may be identified.
- 5) Perform a review and analysis of the Head Start program's administrative structure, including restructuring as appropriate.

### SCOPE

Contracts in place with the Department of Health and Human Services and the Department of Education were retrieved for the 2017/2018, 2018/2019, and 2019/2020 fiscal years for the Head Start, Early Head Start, and Food Service programs. Internal Audit also examined corresponding financial data for the Parish's AS/400 Financial Management System. Key programmatic information was analyzed, such as:

- 1) policies and procedures, program regulations and requirements,
- 2) the organizational chart and staffing structure,
- 3) program service locations,
- 4) program participation and licensing data, and
- 5) school calendars.



As previously stated, the Education programs are funded by two different grants from the Department of Health and Human Services. One grant cycle has a fiscal year ending May 31, while the other (known as the Expansion grant) has a fiscal year ending February 28. The Food Service program has a fiscal year end of September 30.

Jefferson Parish operates on a fiscal year ending December 31. Although the grants have different fiscal year ends, they are tracked as "projects" within the Parish's financial management system.

Program Name	Fiscal Year End
Head Start and Early Head Start	May 31
Early Head Start Expansion	February 28(29)
Food Service	September 30
Jefferson Parish Operations	December 31

Data analysis focuses on the fiscal years 2018/2019 and 2019/2020 for reasons as highlighted below:

- The COVID-19 pandemic, also known as the coronavirus pandemic, is an ongoing pandemic of coronavirus disease 2019 (COVID-19) caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). It was first identified in December 2019 in Wuhan, China. The World Health Organization declared the outbreak a Public Health Emergency of International Concern in January 2020 and a pandemic in March 2020.<sup>1</sup> The pandemic impacted Head Start programs in fiscal years that ended in 2020 with a shift from In-Person learning to Virtual learning, or a mix thereof. Attendance, whether In-Person or Virtual participation, was interrupted. This period will be referred to as "post-COVID."
- Programs with fiscal years ending in 2019 concluded before the pandemic and are considered "business as usual" or "pre-COVID." The fiscal year ending 2018 will be referenced as well to establish pre-COVID trends further.

Internal Audit will examine and compare pre-COVID and post-COVID data to identify advantageous trends for future operations or that need to be altered to increase financial stability.

## PROCEDURES

Internal Audit utilized the following basic procedures in analyzing the data and determining possible strategies. The following is not intended to be an all-inclusive list.

- Interview key personnel from Departments of JeffCAP, Finance, and others as may be necessary.
- Obtain applicable Head Start contracts, budgets, and related financial and programmatic information.
- Retrieve current and historical financial data from the AS/400 Financial Management System.
- Obtain industry benchmarking data, if available.
- Apply analytical procedures to available data.
- Identify any material cost savings measures, if feasible.
- Identify methods to restructure the program administratively, if feasible.
- Other procedures as deemed necessary to satisfy the objectives.

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<sup>1</sup> Wikipedia as of January 21, 2021.

## PROGRAM REVENUE VERSUS COSTS

Program revenues for the Education Program are received from the Department of Health & Human Services and average approximately \$7 million per year over the three years examined.<sup>2</sup> Such program revenue covered on average 83% of program expenses per year. The remaining revenue needed to sustain the program came from the General Fund, which amounted to approximately \$1.4 million per year.

Head Start & Early Head Start - Fiscal Year Ending May 31						
Source	2017/2018	% of Total	2018/2019	% of Total	2019/2020	% of Total
Dept of Health & Human Services	\$6,894,906	84.2%	\$7,089,253	81.3%	\$7,221,117	84.4%
General Fund	\$1,287,244	15.7%	\$1,638,598	18.7%	\$1,336,148	15.6%
Other Income	\$3,241	0.1%	\$0	0.0%	\$365	0.0%
<b>TOTAL REVENUE</b>	<b>\$8,185,392</b>	<b>100.0%</b>	<b>\$8,727,852</b>	<b>100.0%</b>	<b>\$8,557,630</b>	<b>100.0%</b>
TOTAL EXPENSE	\$8,185,392	100.0%	\$8,727,477	100.0%	\$8,557,630	100.0%
NET INCOME	\$0		\$375		\$0	
Early Head Start Expansion Grant - Fiscal Year Ending February 28 (29) <sup>3</sup>						
Source	2017/2018	% of Total	2018/2019	% of Total	2019/2020	% of Total
Dept of Health & Human Services	\$0	0%	\$0	0%	\$924,025	99.4%
General Fund	\$0	0%	\$0	0%	\$5,909	0.6%
Other Income	\$0	0%	\$0	0%	\$0	0.0%
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>	<b>0%</b>	<b>\$929,934</b>	<b>100.0%</b>
TOTAL EXPENSE	\$0	0%	\$0	0%	\$929,934	100.0%
NET INCOME	\$0		\$0		\$0	

The Food Service Program's program revenues are received from the Department of Education and average approximately \$530,000 per year for the first two years and \$300,000 for the third year examined.<sup>4</sup> Such program revenue covered on average 57% of program expenses per year. The remaining revenue needed to sustain the program came from the Head Start program, whose deficit is funded by the General Fund. The Food Program deficit amounted to approximately \$335,000 per year.

Food Service Program – Fiscal Year Ending September 30						
Source	2017/2018	% of Total	2018/2019	% of Total	2019/2020	% of Total
Dept of Education	\$521,820	64.8%	\$540,841	60.5%	\$295,253	44.5%
Head Start / GF	\$283,337	35.2%	\$353,372	39.5%	\$367,847	55.5%
Revenue: Other	\$0	0.0%	\$48	0.0%	\$38	0.0%
<b>TOTAL REVENUE</b>	<b>\$805,157</b>	<b>100.0%</b>	<b>\$894,261</b>	<b>100.0%</b>	<b>\$663,138</b>	<b>100.0%</b>
TOTAL EXPENSE	\$805,157	100.0%	\$894,281	100.0%	\$663,138	100.0%
NET INCOME	\$0		-\$20		\$0	

<sup>2</sup> See Attachment D, E and F for Project Financial Reports from the Parish's Financial Management System.

<sup>3</sup> The Early Head Start Expansion grant begin with Fiscal Year 2019/2020.

<sup>4</sup> One should note that spending on food and related supplies decreased by approximately \$176,000 which decreased reimbursement from the Department of Education. The decreased spending was a concerted effort by the department based on Internal Audit 2019-003, Head Start Food Program: Operational Review.

The total amount needed from the General Fund to sustain the Education Program, the Food Service Program, and other early childhood education programs in Lafitte and Grand Isle averaged approximately \$2 million per year.

One should note that \$230,000 is allocated annually from the General Fund to provide early childhood education programs in Lafitte and Grand Isle, which is not funded by the Department of Health and Human Services due to low attendance and family income levels that do not qualify for the Head Start program. This amount is factored into the \$2 million per year and shown in the table below.

<b>Subsidy from the General Fund for the Head Start Education and Food Programs</b>						
<b>Source</b>	<b>2017/2018</b>	<b>% of Total</b>	<b>2018/2019</b>	<b>% of Total</b>	<b>2019/2020</b>	<b>% of Total</b>
	<b>Pre-COVID</b>			<b>Post-COVID</b>		
HS/EHS	\$1,287,244	70.9%	\$1,638,598	73.3%	\$1,336,148	68.3
Expansion Grant	\$0	0%	\$0	0%	\$5,909	0.3%
Food Program	\$283,337	15.6%	\$353,372	15.8%	\$367,847	18.8%
Laffite/Grand Isle	\$212,785	13.5%	\$231,821	10.9%	\$238,662	12.6%
<b>TOTAL SUBSIDY</b>	<b>\$1,815,581</b>	<b>100.0%</b>	<b>\$2,236,970</b>	<b>100.0%</b>	<b>\$1,954,904</b>	<b>100.0%</b>

Recall that the program's fiscal years are not the same as the Parish's fiscal year, December 31. The General Fund contribution on the Parish's fiscal year cannot be calculated by adding the numbers together from the tables shown above.

The average pre-COVID subsidy was \$2,026,000, with an insignificant decline (3.6%) in post-COVID subsidy to \$1,955,000. This engagement's overall focus is to explore strategies to ensure efficient use of or minimize the amount needed from the General Fund to sustain the Head Start Education and Food programs. Identified strategies are described later in this report.

#### **Section Highlights: Program Revenue versus Costs**

- Program revenues from the Department of Health and Human Services and the Department of Education averaged approximately \$7.5 million combined over the three years analyzed.
- Subsidy from the General Fund averaged over \$2.0 million per year.
- Subsidy needed for the post-COVID period decreased by 3.6% compared to the pre-COVID period.
- Head Start Education program revenues average 83% of expenses, while the Food Service program was 57% over the three years.

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## PROGRAM COSTS CHARACTERIZED

Internal Audit obtained expense data from the Parish's AS/400 Financial Management System for both the Head Start Education Program (Head Start & Early Head Start) and the Food Service Program. Both programs are tracked as Projects in the system. The Education Program is accounted for on a fiscal year ending May 31, while the Food Service Program is accounted for on a fiscal year ending September 30. Line-item expenses for the fiscal years ending 2018, 2019, and 2020 were retrieved and shown in the following tables.

Program expenses for the Education Program average approximately \$8,456,000 per year for the Pre-COVID period. Of the total annual expenses, Wages and Related Benefits (Personnel and Fringe) represent approximately \$6.7 million per year or seventy-eight-point eight percent (78.8%) of total expenses. Another ten-point six percent (10.6%) of costs are attributed to payments to Partner Agencies to administer the program, and facility and lease costs spent to house the programs. Additionally, another \$230,000 is allocated annually from the General Fund to provide early childhood education programs in Laffite and Grand Isle, which is not funded by the Department of Health and Human Services due to low attendance and family income levels. The \$230,000 is above and beyond the \$8,456,000 annual costs of the Education Program.

One should note that an average of \$264,000 is transferred from the Education Program to the Food Program to help cover costs.

Head Start & Early Head Start Expenses: Pre-COVID						
Category	2017/2018	% of Total	2018/2019	% of Total	Average	% of Total
Personnel	\$4,914,594	60.0%	\$5,291,305	60.6%	\$5,102,950	60.3%
Fringe	1,513,852	18.5	1,611,081	18.5	1,562,467	18.5
Partner Agencies	566,200	6.9	590,976	6.8	578,588	6.8
Facility Costs	294,975	3.6	261,956	3.0	278,466	3.3
Lease Costs	50,925	0.6	40,739	0.5	45,832	0.5
Equipment	48,440	0.6	66,946	0.8	57,693	0.7
Supplies	139,519	1.7	112,322	1.3	125,921	1.5
Travel	79,636	1.0	97,192	1.1	88,414	1.0
Insurance	49,835	0.6	80,265	0.9	65,050	0.8
Parish OH	123,880	1.5	99,264	1.1	111,572	1.3
Other	173,252	2.1	176,868	2.0	175,060	2.1
Transfer to Food	230,284	2.8	298,563	3.4	264,424	3.2
<b>TOTAL EXPENSE</b>	<b>\$8,185,392</b>	<b>100.0%</b>	<b>\$8,727,477</b>	<b>100.0%</b>	<b>\$8,456,435</b>	<b>100.0%</b>

78.8%

10.6%

The percent spent on each category did not change significantly in the Post-COVID period as compared to the pre-COVID period. Wages and Related Benefits (Personnel and Fringe) held steady at approximately seventy-eight percent (78%) of total expenses. Another eleven percent (11%) of costs are attributed to payments to Partner Agencies to administer the program, and facility and lease costs spent to house the programs. Total expenses increased from \$8,456,000 pre-COVID to \$9,050,000 (excluding start-up costs for the Expansion grant) post-COVID. The increase is due primarily to the Early Head Start Expansion grant, which was first awarded for the fiscal year ended 2020. The table on the next page shows expenses by category.

Head Start & Early Head Start Expenses: Post-COVID				
Category	HS/EHS	EHS Expansion	2019/2020 Total	% of Total
Personnel	\$5,299,232	\$175,445	\$5,474,677	60.5%
Fringe	1,556,479	49,955	1,606,434	17.9
Partner Agencies	502,184	216,174	718,358	7.9
Facility Costs	256,357	17,536	273,893	3.1
Lease Costs	47,142	0	47,172	0.5
Equipment	78,204	25,212	103,416	1.1
Supplies	80,655	4,683	85,338	0.9
Travel	100,145	3,253	103,398	1.1
Insurance	77,083	0	77,083	0.9
Parish OH	103,842	0	103,842	1.1
Other	146,706	0	146,706	1.6
Transfer to Food	309,601	0	309,601	3.4
<b>TOTAL EXPENSE</b>	<b>\$8,557,630</b>	<b>\$492,258<sup>5</sup></b>	<b>\$9,049,888</b>	<b>100.0%</b>

78.4%

11.5%

Expenses for the Food Program decreased post-COVID as compared to pre-COVID. The reduced spending was a concerted effort by JeffCAP to minimize food costs (Supplies). The result increased the percent spent on Personnel and Related Benefits (Personnel and Fringe). The staffing structure, however, remained essentially the same between the two periods. Ninety-six percent (96%) of total expenses are spent on Personnel, Fringe benefits, and Supplies for the Food program.

Category	Food Service Expenses: Pre-COVID					Post-COVID	
	2017/2018	% of Total	2018/2019	% of Total	Average %	2019/2020	% of Total
Personnel	\$362,451	45.0%	\$441,161	49.3%	47.2%	\$399,805	60.3%
Fringe	114,797	14.3%	118,702	13.3	13.8	103,777	15.6
Supplies	289,609	36.0	304,348	34.0	35.0	132,535	20.0
Travel	1,653	0.2	3,486	0.4	0.3	1,332	0.2
Insurance	13,754	1.7	2,587	0.3	1.0	4,059	0.6
Parish OH	22,893	2.8	23,997	2.7	2.7	21,630	3.3
<b>TOTAL EXPENSE</b>	<b>\$805,157</b>	<b>100.0%</b>	<b>\$894,281</b>	<b>100.0%</b>	<b>100.0%</b>	<b>\$663,138</b>	<b>100.0%</b>

95.9%

### Section Highlights: Program Costs Characterized

- Head Start and Early Head Start: A majority (89.4 to 89.9%) of the Education Programs expenses are attributed to Wages and Related Benefits, Partner Agencies, and Facility & Lease costs.
- Food program: Ninety-six percent (96%) of total expenses are spent on Wages and Related Benefits, along with Food and Supplies.
- These major expense categories will be examined in the next sections of this report.

<sup>5</sup> Excludes start up costs of \$437,676. (Other 7699.9 account) Total expenses for the 2020 Expansion grant equal \$929,934.



## PROGRAM BUILDINGS USED

Head Start and Early Head Start (Education) programs are housed at various locations throughout Jefferson Parish. Four (4) programs are conducted within a building owned by the Parish, two (2) in leased locations, four (4) within Jefferson Parish Schools, and in some Partner Agencies contracted by the Parish. Internal Audit obtained expense data from the Parish's AS/400 Financial Management System for facility and lease cost associated with the Education programs. These expenses are shown in the table below and total approximately \$309,000 annually for the fiscal year ending 2019 and \$321,000 annually for the fiscal year 2020.

Name	Address	Building	Facility Cost	Lease Cost <sup>6</sup>
Causeway	3420 N. Causeway Blvd, Metairie	Own	\$50,034	0
Jutland	1821 Jutland, Dr, Harvey	Own	\$45,580	0
Lapalco	2001 Lincolnshire, Marrero	Own	\$58,887	0
Terrytown/Gretna	2315 Park Place, Gretna	Own	\$65,630	0
Beechgrove	721 Tricia Ct, Westwego	Lease	\$6,649	\$11,868
Kenner	200 Decatur Str, Kenner	Lease	\$35,176	\$35,640
Creative Kidz	2141 Barataria Blvd, Marrero	Partner	0	0
Kids House of Learning	711 Derbigny Str, Gretna	Partner	0	0
Prime Step I	3301 Florida Ave, Metairie	Partner	0	0
Prime Step II	4820 Wabash Str, Metairie	Partner	0	0
Spring Ridge	520 Jackson Str, Kenner	Partner	0	0
Woodmere	2066 Paxton Str, Harvey	Partner	0	0
Avondale	178 Millie Drive, Avondale	School	0	0
Clay	606 Clay Str, Kenner	School	0	0
Waggaman	700 Dandelion, Waggaman	School	0	0
Westwego	525 Spruce Str, Westwego	School	0	0
<b>2018/19 TOTAL</b>			<b>\$261,956</b>	<b>\$47,508</b>
<b>2019/20 TOTAL</b>			<b>\$273,893</b>	<b>\$47,508</b>
		<b>Increase</b>	<b>4.6%</b>	<b>0%</b>

Facility Costs include building maintenance and repair, utilities, security, equipment, landscaping, and other costs associated with maintaining a building. They do not include other costs to run the Head Start programs. Direct expenses by location are not tracked and were not available. Therefore, each facility's costs were allocated based upon square footage and other usage data applicable to each location.

Facility costs are zero for services delivered by Partner Agencies and within School buildings. Partner Agencies are organizations that the Parish contracts to provide the Early Head Start Education program. Theoretically, facility costs are included in the remittances to the Partner Agencies. Amounts paid to the Partner Agencies will be further explored later in this report.

<sup>6</sup> Lease costs were calculated based up respective lease agreements. As of the timing of this report, the Beechgrove lease was \$989 per month, while the Kenner lease was \$2,970 per month. The calculated amount varies immaterially from what is shown in the Project financial reports.

When a program is hosted within a school building, the Parish saves facility costs and saves costs related to the Center Supervisor, housekeeping/custodial, maintenance, property management, and administrative positions.

For example, the services provided at the Causeway location are in a building owned by the Parish. If the program were moved to a nearby school, the following savings are estimated to occur.



Expense Item	Estimated Savings
Facility Costs	\$ 52,336 <sup>7</sup>
Center Supervisor	60,669
Housekeeping/Custodial	24,532
Maintenance / Property Mgmt.	8,849
Administrative	27,291
<b>2019/20 Total</b>	<b>\$173,677</b>

Given that data, the Parish will continue to incur some facility costs for owned buildings if the Head Start program is moved to a different location. Decisions to relocate should bear this in mind and consider how other Parish initiatives could more effectively utilize the facility and how the facility can generate revenues to offset facility costs.

#### Section Highlights: Program Buildings Used

- Programs services are provided in four (4) buildings owned by the Parish and two (2) buildings leased by the Parish.
- Programs services are also provided at ten (10) other locations via contracted Partner Agencies (6) and collaborations with the Jefferson Parish School System (4).
- Annual *facility costs* for buildings owned by the Parish average \$55,000. Facility costs for building leased by the Parish average \$45,000 annually.
- There are no *facility costs* associated with programs.

#### Strategy Scenarios:

- A. Explore opportunities to partner with the Jefferson Parish School System to provide services within the school buildings.
- B. Consider tracking costs by location so that each location's financial viability can be evaluated. Specific tracking can help identify any adjustments that need to be made at particular locations to ensure prudent fiscal management.

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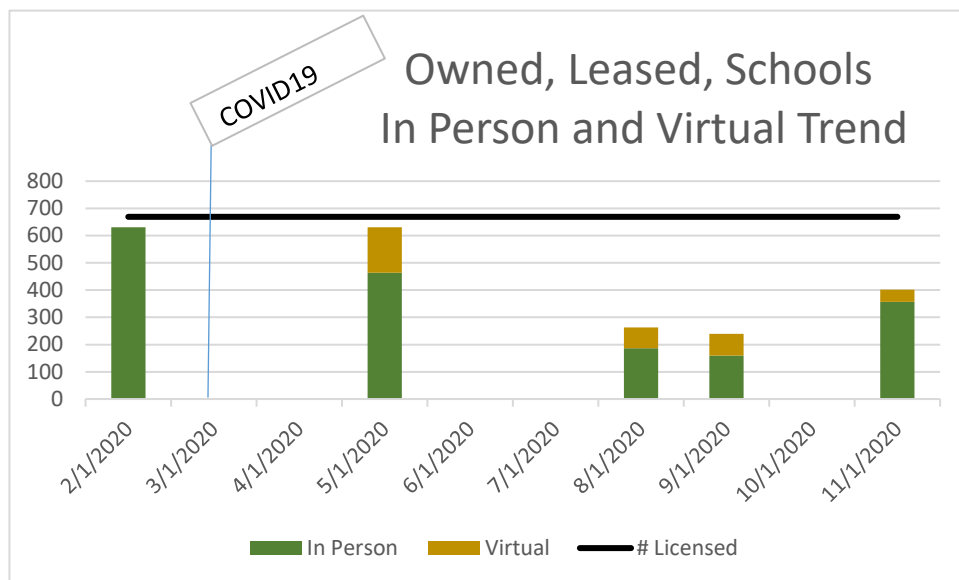
<sup>7</sup> The 2018/19 Estimated Facility cost of \$50,034 was inflated by 4.6% annual increase to calculate the 2019/20 Facility costs for the Causeway location.

## REVENUE GENERATING AND COST SAVINGS MEASURES

### REVENUE GENERATING

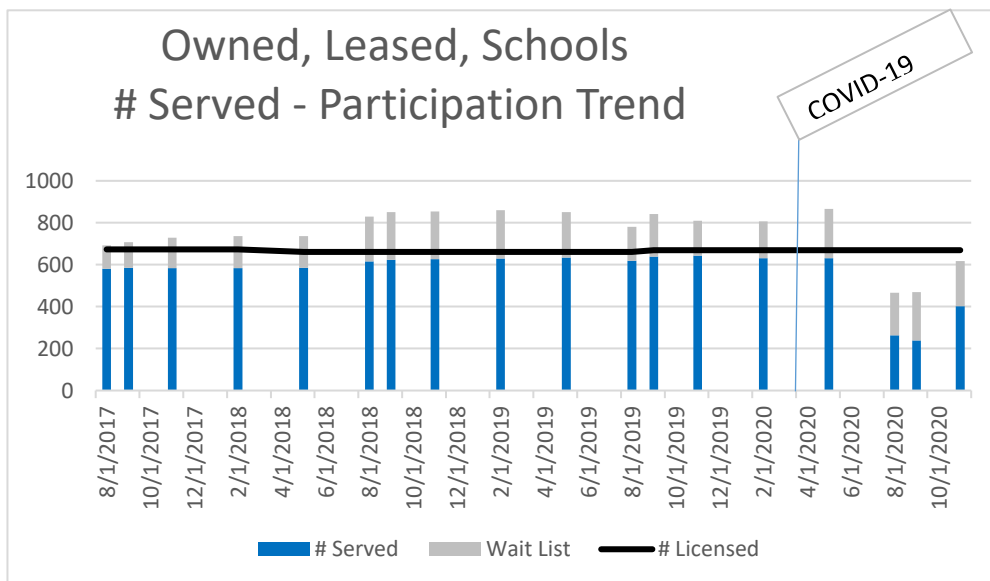
#### In-Person versus Virtual Service Delivery

As previously stated, the COVID-19 pandemic impacted Head Start programs in fiscal years that ended in 2020 with a shift from In-Person learning to Virtual learning, or a mix thereof. Attendance, whether In-Person or Virtual participation, was interrupted. Student participation data collected for programming conducted in Parish Owned buildings, leased building, and in schools illustrates this transition in service delivery.



#### Pre-COVID versus Post-COVID Service Numbers

The chart to the right shows the total numbers served for pre-COVID and post-COVID periods, along with the number of students waiting for service (wait list) and the number licensed (funded). While services were interrupted due to COVID, service trends indicate that pre-COVID, the program was operating below the number licensed.



Regardless of service delivery, whether In-Person or Virtual, JeffCAP should continue to focus on serving up to the amount licensed/funded. A Daily Attendance Rate can be expressed as a percentage of Optimal or Funded Capacity. According to Head Start Performance Standards 45 CFR § 1302.16(b), if a program's

monthly Average Daily Attendance rate falls below 85%, the program must analyze the causes of absenteeism and identify any systematic issues that contribute to the program's absentee rate. JeffCAP should continue focusing on efforts to increase and maintain attendance to the threshold of 85%.

According to 45 CFR § 1302.16(a) (2), a program must implement strategies to promote attendance. At a minimum, a program must:

- i. Provide information about the benefits of regular attendance;
- ii. Support families to promote the child's regular attendance;
- iii. Conduct a home visit or make other direct contact with a child's parents if a child has multiple unexplained absences (such as two consecutive unexplained absences); and
- iv. Within the first 60 days of program operation, and on an ongoing basis thereafter, use individual child attendance data to identify children with patterns of absence that put them at risk of missing ten percent of program days per year and develop appropriate strategies to improve individual attendance among identified children, such as direct contact with parents or intensive case management, as necessary.

Relative to the Food Program, increased attendance will enhance the Food Program's services and improve its financial strength.

As of the period under review, such optimal capacity was set at two teachers for every fifteen children, whose ratio is expressed as "2:15". This ratio, known as the Teacher to Student Ratio, was reduced from 2:20 in a previous grant period; however, according to Head Start regulations, it is acceptable to set the Teacher to Student Ratio at 2:20. The applicable regulations are stated in 45 CFR § 1302.21(b) and are outlined below.

2 TEACHERS CAN ACCOMMODATE	
4 and 5-year-olds	No more than 20 children enrolled in any class.
3-year-olds	No more than 17 children enrolled in any class.
Under 3 years old	No more than 8 or 9 children enrolled in any class.

JeffCAP should consider increasing the Teacher to Student Ratio from two Teachers to every fifteen Students (2:15) to 2:20, or otherwise to an accepted ratio as per 45 CFR § 1302.21(b). The highest acceptable ratio will aid in increasing revenues, thereby increasing the Food Program's financial self-sufficiency.

As detailed in Internal Audit 2019-003 - Head Start Food Program: Operational Review, at least three revenue-generating scenarios consider Teacher to Student Ratios and Attendance Rates. These scenarios are shown on the next page.

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Scenario A: The Food Program operated with the Teacher to Student Ratio of 2:15, with an Attendance Rate of 77% in the Fiscal Year 2018. The actual Program Revenue was \$501,956.

Scenario B: Head Start Performance Standards sets an 85% Attendance Rate as the accepted benchmark. Take steps to increase the Attendance Rate to 85% and continue to operate with the Teacher to Student Ratio of 2:15. The Revenue would increase to \$551,430 based on the Fiscal Year 2018 actual revenue.

Scenario C: Take steps to increase the Attendance Rate to 85% but increase the Teacher to Student Ratio to 2:20. The Revenue would increase to \$734,896, which is an additional \$232,940 in revenue based on the Fiscal Year 2018 actual revenue.

While the above numbers do not reference the most current period under review, the concepts should be embraced for the current periods and into the future. The potential revenue increase between Scenario C and Scenario A is \$232,940. (\$734,896 less \$501,956)

#### **Strategy Scenario:**

- C. JeffCAP should consider increasing the Teacher to Student Ratio from two Teachers to every fifteen Students (2:15) to 2:20, or otherwise to an accepted ratio as per 45 CFR § 1302.21(b). The highest acceptable ratio will aid in increasing revenues, thereby increasing the Food Program's financial self-sufficiency.

JeffCAP should continue or strengthen its efforts to increase attendance to the threshold of 85%. According to 45 CFR § 1302.16(a) (2), a program must implement strategies to promote attendance. At a minimum, a program must:

- i. Provide information about the benefits of regular attendance;
- ii. Support families to promote the child's regular attendance;
- iii. Conduct a home visit or make other direct contact with a child's parents if a child has multiple unexplained absences (such as two consecutive unexplained absences); and
- iv. Within the first 60 days of program operation, and on an ongoing basis thereafter, use individual child attendance data to identify children with patterns of absence that put them at risk of missing ten percent of program days per year and develop appropriate strategies to improve individual attendance among identified children, such as direct contact with parents or intensive case management, as necessary.

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## COST SAVINGS

### Cost per student – Owned, Leased, In Schools & Partner Agencies

JeffCAP does not track costs by location<sup>8</sup>; however, payments to Partner agencies are coded to a separate account and can be removed from total expenses to calculate the expense associated with programs delivered in all other locations (Owned, Leased, and In Schools). An amount needed for staff oversight and monitoring of Partner Agencies can be calculated based on the Staffing Structure shown later in this report.

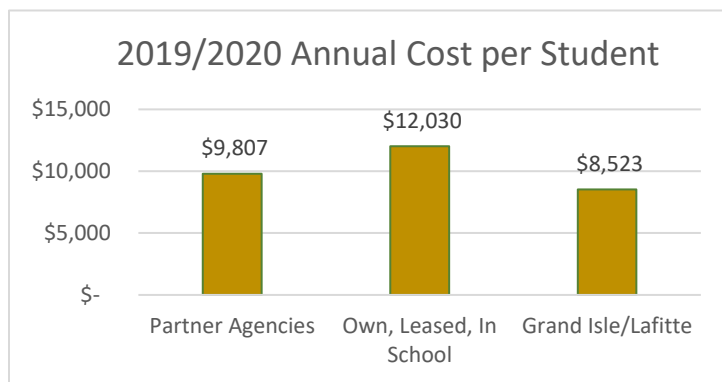
Description	Cost	Est. Oversight	Adj. Cost	Avg Served	Cost per Student
Partner Agencies	\$718,358	\$380,000	\$1,098,358	112	\$9,807
All Other	\$8,331,530	(\$380,000)	\$7,951,530	661	\$12,030
<b>Total FY19/20</b>	<b>\$9,049,888</b>	<b>-</b>	<b>\$9,049,888</b>	<b>773</b>	

### Contracts: Cost per student –Grand Isle/Lafitte

On average, Jefferson Parish budgets \$230,000 annually to Grand Isle/Lafitte to deliver early childhood education services in the area. For the Fiscal Year ending 2020, \$238,662 was funded by the Parish, for an average of 28 students were served in those areas. This equates to a cost of \$8,523 per student. This cost is lower than the cost per student for Partner Agencies.

By contract, the Jefferson Parish School Board (JPSB) is to remit invoices monthly with detail of services delivered and provide quarterly reporting. JPSB submitted two invoices in 2018, seven in 2019, and three in 2020. The invoices did not contain detail of services delivered. Additionally, narrative reporting could not be located either by the JPSB or JeffCAP. This contract should be monitored to ensure that deliverables are being met and Jefferson Parish Citizens receive the value and benefits of the taxpayer funds.

The chart to the left depicts the estimated Annual Cost per Student by Location Type. Partner Agencies can provide services at a lower cost per student than the Parish cost per student. Assuming high quality of services, these relationships should be further explored.



Additionally, the contract with Partner Agencies should be further explored to determine if the Parish cost could be reduced more in line with Grand Isle/Lafitte's cost per student. This could result in an estimated annual savings of \$144,000. (\$9,807 less \$8,523 times 112 average served)

<sup>8</sup> See Strategy Scenario on Page 9.

### Strategy Scenarios:

- D. Designate a contract monitor for the CEA with Grand Isle/Lafitte and collect documents and narratives required by the contract. A position with a relevant skillset should monitor the contract and verify that specific and measurable contract deliverables were or are being met. That same position should also review the contractor's pay request and initiate the Receipt of Goods/Payment Processing. The contract monitor should adhere to the Parish's contract monitoring policy.
- E. Reexamine and renegotiate contracts with partner agencies to reduce costs. The process should follow all applicable Procurement laws.
- F. Explore opportunities to contract with more partner agencies and provide services within the school system if permitted by grant agreements. Staffing costs can be reduced by attrition or shifts to other departments with other open, necessary positions with Jefferson Parish.



## Wages and Benefits

Wages and Benefits for Head Start and Early Head Start averaged 78.8% of costs for the pre-COVID period and 78.4% post-COVID. Likewise, Wages and Benefits were a majority of the expenses for the Food program. Such costs are examined in this section to determine any cost savings.

The Education and Food programs operate with one hundred eighty-eight (188) positions. Internal Audit obtained the staffing patterns by location (See Attachments H and I) and calculated each position's average annual salaries. Based on this data, Wage and Benefit costs were calculated by location.

Location	Building	Est. Staff Cost	# Licensed	Staff Cost per # Licensed
Causeway	Owned	\$851,749	75	\$11,357
Jutland	Owned	\$801,317	83	\$9,654
Lapalco	Owned	\$1,828,068	167	\$10,947
Terrytown/Gretna	Owned	\$2,017,183	204	\$9,888
Beechgrove	Leased	\$356,747	20	\$17,837
Kenner	Leased	\$873,834	75	\$11,651
Waggaman	School	\$157,696	15	\$10,513
Westwego	School	\$157,696	15	\$10,513
Clay	School	\$157,696	15	\$10,513
Creative Kidz	Partner	\$43,289	16	\$2,706
Prime Step I	Partner	\$64,933	24	\$2,706
Prime Step II	Partner	\$64,933	24	\$2,706
Kids House of Learning	Partner	\$64,933	24	\$2,706
Spring Ridge	Partner	\$64,933	24	\$2,706
KGR Academy	Partner	\$43,289	16	\$2,706
Woodmere	Partner	\$43,289	16	\$2,706
Carlie Care	Partner	\$43,289	16	\$2,706

### Observations:

- Staffing costs per student for owned and leased locations with fewer licensed students are generally higher. This scenario is likely due to "economies of scale." The term "economies of scale" refers to the advantages that can sometimes occur as a result of increasing the size of a business.<sup>9</sup>
- Programs provided within a Jefferson Parish School System location have an estimated staff cost of \$10,513 per licensed student and serve a low number of students. A lower number of students may be served more cost-effectively within the school system.
- Programs delivered by Partner Agencies are budgeted at \$2,706 annually per licensed student.
- Two administrative assistants and six typist clerks are budgeted across all locations for eight administrative positions budgeted annually at \$270,778. (See Attachment I.)
- Six maintenance positions and seven custodial positions are budgeted across all locations at a total annual budgeted cost of \$285,564. (See Attachment I.)

<sup>9</sup> <https://www.investopedia.com/terms/e/economiesofscale.asp>



Other observations may be gathered from this data; however, Internal Audit provides examples of cost savings measures based on the previous page observations.



Cost Savings Example 1: Budgeted staffing cost for 20 students at Beechgrove, a leased facility, is \$17,837 per student, which is the highest across locations. If Beechgrove programming could be moved within the school system, the annual lease and facility costs of approximately \$19,000 would be saved and staffing costs would be reduced by approximately \$189,000. The total annual cost savings are estimated at \$208,000.<sup>10</sup>

Cost Savings Example 2: Some of the administrative and typist clerk positions may be better utilized in other Parish departments. If half were transferred to other Parish departments, then a savings of approximately \$135,000, plus benefits of \$39,000 (assuming a 29% benefit factor). This scenario estimates a \$174,000 annual savings.

Cost Savings Example 3: Custodial positions may be better utilized elsewhere in the Parish. The maintenance personnel could perform dual roles operating as maintenance personnel and custodians. Reallocating the custodians to other departments within the Parish could save Head Start approximately \$172,000 per year salaries plus benefits of roughly \$50,000. This scenario estimates a \$222,000 annual savings.

#### **Strategy Scenarios:**

- G. JeffCAP should consider these three cost savings examples and others that may have been gleaned from the data provided.
  - a. Move Beechgrove into the school system.
  - b. Transfer half (four) of the administrative and typist clerk positions to other Parish departments.
  - c. Transfer seven custodial positions to other Parish departments.

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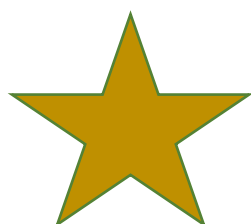
<sup>10</sup> The difference between the staff cost per # licensed for schools versus Beach Grove applied against 20 licensed for Beach Grove – with a 29% benefit factor, plus facility costs inflated to 2019/20 numbers.

## ADMINISTRATIVE STRUCTURE

The Education and Food programs operate with approximately one hundred eighty-eight (188) positions, including an Executive Director, Assistant Director, HS Administrator, HS Assistant Administrator, seven (7) Center Supervisors, and eighty-five (85) teachers and teachers' assistants. (see Attachments H and I for the full listing of positions and average annual salary for each.) Internal Audit obtained the market rate wages for each position and compared them to the average annual salary that Jefferson Parish pays. The results indicate that Parish wages exceed the market rate by approximately \$1.4 million for these positions.

Description	Avg. Annual Parish Wage	Market Rate <sup>11</sup>	Difference	# of Positions	Above Market
Executive Director	\$81,682	\$69,556	\$12,126	1	\$12,126
Asst Director	\$63,094	\$43,394	\$19,700	1	\$19,700
Administrator	\$89,674	\$58,538	\$31,136	1	\$31,136
Asst Administrator	\$91,376	\$49,265	\$42,111	1	\$42,111
Center Supervisor	\$60,669	\$41,726	\$18,943	7	\$132,601
HS Teachers	\$56,278	\$34,186	\$22,092	36	\$795,312
HS Teacher Asst	\$37,999	\$26,921	\$11,078	34	\$376,652
EHS Teachers	\$38,492	\$31,078	\$7,414	15	\$111,210
			<b>TOTALS</b>	<b>96</b>	<b>\$1,401,508</b>

Jefferson Parish operates under a Pay Plan and Personnel Rules for Classified Service with oversight by the Department of Personnel and Personnel Board. The Pay Plan specifies the minimum and maximum wages for each position (or class). While market rates identified above are generally within the Pay Plan, Head Start employees' actual annual wages exceed the market rate due to employees' longevity, cost of living increases by the Parish, and other factors. While there is much benefit in maintaining a consistent, dedicated staff, the Parish wages are not entirely reimbursed by the funder. This factor lends to the reason the Parish has had to subsidize the Education and Food Programs.



Based on non-profit organizations' information, the typical staffing structure of a Head Start program of this size includes two top positions: one Executive Director and one Administrator. The Parish's staffing structure has four top positions: one Executive Director, one Assistant Director, one Administrator, and one Assistant Administrator. The Assistant Director for the Parish operates as a Fiscal Director, or vice versa, as required by the funder. This leaves three other top positions versus two as per a typical staffing structure. This data suggests that the Head Start program staffing structure includes one extra top position. The average wage for the Administrator and Assistant Administrator is approximately \$90,525 plus benefits of \$26,252. One of these positions may be better utilized elsewhere in the Parish for an annual program savings of approximately \$116,777.

<sup>11</sup> Market rate wages for the New Orleans area were obtained from <https://www.salary.com>, <https://www.ziprecruiter.com>, <https://www.salaryexpert.com>, [www.payscale.com](http://www.payscale.com), [www.indeed.com](http://www.indeed.com).

The Jefferson Parish Community Action Programs (JeffCAP) administers the Head Start Education and Food programs and a Retired & Senior Volunteer Program, housing counseling, rental, utility assistance, and referrals to programs that offer temporary shelter for those who have lost their homes. Some staff time is shared across the programs, and costs are allocated. For example, maintenance staff work at both the Head Start locations and senior centers. Staff costs are allocated to both programs.

JeffCAP should re-evaluate the allocations to ensure that appropriate costing is allocated to each program. As per the Early Childhood Learning and Knowledge Center (ECLKC), cost allocation means the process of assigning to two or more programs the costs of an item shared by the programs. The goal is to ensure that each program bears its fair share, and only its fair share, of the total cost of the item. The requirement to allocate the costs of shared resources can be met by using logical and rational methods to ensure that each program is paying only its fair share of the cost of an item used in common and that no program is subsidizing another. Generally, the methods used to allocate a shared cost should be the simplest, most straightforward way of allocating this type of cost fairly. Complex, highly detailed methods should be avoided when a simple one will achieve the objective.<sup>12</sup> When re-evaluated, the allocation basis should be per the requirements outlined by the ECLKC and ensure that funding is appropriately maximized across programs.

#### **Strategy Scenarios:**

- H. JeffCAP should examine the number of executive positions for the Head Start programs and determine if the structure operates efficiently. Peer information indicates that the program is "top-heavy."
- I. JeffCAP should re-evaluate the allocations to ensure that appropriate costing is allocated to each program. When re-evaluated, the allocation basis should be per the requirements outlined by the ECLKC and ensure that funding is appropriately maximized across programs.

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<sup>12</sup><https://eclkc.ohs.acf.hhs.gov/organizational-leadership/article/cost-allocation-narrative>

## SUMMARY

Internal Audit encourages the Jefferson Parish Community Action Program to review and work towards achieving the cost savings and revenue-enhancing strategies as outlined in this report and as summarized on the page to follow. Successful implementation of these strategies, in whole or in part, can increase the number of children served while minimizing reliance on revenue sources other than the Department of Health and Human Services and the Department of Education, namely on the Parish's General Fund.

Internal Audit further encourages that program leadership is challenged and given a goal or a limit on the amount of support the General Fund can offer each year. For example, the average General Fund subsidy has historically been \$2 million annually. Leadership can be given the goal of reducing that to say \$1.5 million in year one, \$1.0 million in year two, and so on until the desired subsidy level is minimized to an acceptable level, as determined by the Administration.



Internal Audit would like to thank the JeffCAP team members for their professionalism and responsiveness during this process, along with the various Jefferson Parish Directors and team members. They contributed time and attention to this review.

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## RECAP OF REVENUE GENERATING AND COST SAVINGS ESTIMATED RESULTS

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Page #	Description	Amount <sup>13</sup>
9	Move Causeway location from a Parish-owned building to a nearby school.	\$173,677
12	Focus on increasing capacity and increase the ratio from 2:15 to 2:20.	\$232,940
13	Renegotiate the CEA with Partner Agencies to bring the cost per child in line with early childhood education programming costs in Grand Isle and Lafitte.	\$144,000
16	Move Beechgrove location from a leased building to a nearby school.	\$208,000
16	Transfer half of the administrative and typist positions to other Parish departments where needed.	\$174,000
16	Transfer the custodial positions to other Parish departments where needed.	\$222,000
17	Transfer one of the top positions to other Parish departments where needed.	\$116,777
<b>TOTAL ESTIMATED INCREASE IN REVENUES OR SAVINGS</b>		<b>\$1,271,394</b>
17	Staffing costs in excess of market (select positions)	\$1,401,508
<b>Note:</b>	Average annual Parish subsidy to Head Start and early childhood education programs.	\$2,000,000

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<sup>13</sup> Estimated amounts are calculated independently. They do not take into consideration of any other strategy that may be implemented simultaneously. Additionally, some are based on actual data while others are based on budget data, whichever was more readily available or estimable.

## RECAP OF STRATEGY SCENARIOS

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- A. Explore opportunities to partner with the Jefferson Parish School System to provide services within the school buildings.
- B. Consider tracking costs by location so that each location's financial viability can be evaluated. Specific tracking can help identify any adjustments that need to be made at particular locations to ensure prudent fiscal management.
- C. Consider increasing the Teacher to Student Ratio from two Teachers to every fifteen Students (2:15) to 2:20, or otherwise to an accepted ratio as per 45 CFR § 1302.21(b). The highest acceptable ratio will aid in increasing revenues, thereby increasing the Food Program's financial self-sufficiency.
- D. Designate a contract monitor for the CEA with Grand Isle/Lafitte and collect documents and narratives required by the contract. A position with a relevant skillset should monitor the contract and verify that specific and measurable contract deliverables were or are being met. That same position should also review the contractor's pay request and initiate the Receipt of Goods/Payment Processing. The contract monitor should adhere to the Parish's contract monitoring policy.
- E. Reexamine and renegotiate contracts with partner agencies to reduce costs. The process should follow all applicable Procurement laws.
- F. Explore opportunities to contract with more partner agencies and provide services within the school system if permitted by grant agreements. Staffing costs can be reduced by attrition or shifts to other positions with other open, necessary positions with Jefferson Parish.
- G. Consider the three cost savings examples and others that may have been gleaned from the data provided. (page 16)
- H. Examine the number of executive positions for the Head Start programs and determine if the structure is operating efficiently. Peer information indicates that the program is "top-heavy."
- I. Re-evaluate the allocations to ensure that appropriate costing is allocated to each program. When re-evaluated, the allocation basis should be per the requirements outlined by the ECLKC and ensure that funding is appropriately maximized across programs.

\*\*\*\*END REPORT\*\*\*\*

# ATTACHMENT A

## HEAD START AND EARLY HEAD START AWARD NOTICES

2017-18

<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES ADMINISTRATION FOR CHILDREN AND FAMILIES NOTICE OF AWARD</b>				SAI NUMBER:  PMS DOCUMENT NUMBER:	
<b>1. AWARDING OFFICE:</b> Office of Head Start		<b>2. ASSISTANCE TYPE:</b> Discretionary Grant		<b>3. AWARD NO.:</b> 06CH010434-02-01	
<b>5. TYPE OF AWARD:</b> Service		<b>6. TYPE OF ACTION:</b> Balance of Funds		<b>7. AWARD AUTHORITY:</b> 42 USC 9871 ET SEQ.	
<b>8. BUDGET PERIOD:</b> 06/01/2017 THRU 05/31/2018		<b>9. PROJECT PERIOD:</b> 07/01/2016 THRU 06/30/2021		<b>10. CAT NO.:</b> 93.600	
<b>11. RECIPIENT ORGANIZATION:</b> JEFFERSON PARISH COUNCIL 1221 Elmwood Park Blvd New Orleans, LA 70123-2337 Grantee Authorizing Official: Elton Lagasse				<b>12. PROJECT / PROGRAM TITLE:</b> JEFF CAP Head Start Birth-to-Five Program	
<b>13. COUNTY:</b> Orleans		<b>14. CONGR. DIST:</b> 01		<b>15. PRINCIPAL INVESTIGATOR OR PROGRAM DIRECTOR:</b> Rochelle Nina Rabathely Head Start Administrator	

<b>16. APPROVED BUDGET:</b>		<b>17. AWARD COMPUTATION:</b>	
Personnel.....	\$ 4,563,388.00	A. NON-FEDERAL SHARE.....	\$ 1,724,305.00 20%
Fringe Benefits.....	\$ 502,796.00	B. FEDERAL SHARE.....	\$ 6,897,218.00 80%
Travel.....	\$ 17,917.00	<b>18. FEDERAL SHARE COMPUTATION:</b>	
Equipment.....	\$ 0.00	A. TOTAL FEDERAL SHARE.....	\$ 6,897,218.00
Supplies.....	\$ 169,636.00	B. UNOBLIGATED BALANCE FEDERAL SHARE.....	\$ 0.00
Contractual.....	\$ 606,000.00	C. FED. SHARE AWARDED THIS BUDGET PERIOD...	\$ 3,414,838.00
Facilities/Construction.....	\$ 0.00	<b>19. AMOUNT AWARDED THIS ACTION:</b>	\$ 3,482,380.00
Other.....	\$ 1,037,481.00	<b>20. FEDERAL \$ AWARDED THIS PROJECT PERIOD:</b>	\$ 13,772,771.00
Direct Costs.....	\$ 6,897,218.00	<b>21. AUTHORIZED TREATMENT OF PROGRAM INCOME:</b> Deductive	
Indirect Costs.....	\$ 0.00	<b>22. APPLICANT EIN:</b>	<b>23. PAYEE EIN:</b>
At % of \$		726013920	1726013920A1
In Kind Contributions.....	\$ 0.00	<b>24. OBJECT CLASS:</b>	
Total Approved Budget.....	\$ 6,897,218.00	41.45	

<b>25. FINANCIAL INFORMATION:</b>					DUNS 072630486	
ORGN	DOCUMENT NO.	APPROPRIATION	CAN NO.	NEW AMT.	UNOBLIG.	NONFED %
	06CH01043402	75-17-1536	7-G064122	\$2,596,526.00		
	06CH01043402	75-17-1536	7-G064120	\$28,608.00		
	06CH01043402	75-17-1536	7-G064125	\$848,224.00		

26. REMARKS: (Continued on separate sheets)

<b>27. SIGNATURE - ACF GRANTS OFFICER</b>		<b>DATE:</b>		<b>28. SIGNATURE(S) CERTIFYING FUND AVAILABILITY</b>	
Janice Pruitt		07/12/2017		Mr. Omar Barrett 07/12/2017	
<b>29. SIGNATURE AND TITLE - PROGRAM OFFICIAL(S)</b>				<b>DATE:</b>	
Mrs. Kimberly K Chalk - Regional Program Manager				07/12/2017	

DGCM-3-785 (Rev. 86)

2018-19

**DEPARTMENT OF HEALTH AND HUMAN SERVICES  
ADMINISTRATION FOR CHILDREN AND FAMILIES  
NOTICE OF AWARD**

SAI NUMBER:

PMS DOCUMENT NUMBER:

<b>1. AWARDING OFFICE:</b> Office of Head Start		<b>2. ASSISTANCE TYPE:</b> Discretionary Grant	<b>3. AWARD NO.:</b> 06CH010434-03-00	<b>4. AMEND. NO.</b> 0	
<b>5. TYPE OF AWARD:</b> Service		<b>6. TYPE OF ACTION:</b> Non-Competing Continuation	<b>7. AWARD AUTHORITY:</b> 42 USC 9801 ET SEQ.		
<b>8. BUDGET PERIOD:</b> 06/01/2018 THRU 05/31/2019		<b>9. PROJECT PERIOD:</b> 07/01/2016 THRU 06/30/2021		<b>10. CAT NO.:</b> 93.600	
<b>11. RECIPIENT ORGANIZATION:</b> JEFFERSON PARISH COUNCIL 1221 Elmwood Park Blvd New Orleans, LA 70123-2337 Grantee Authorizing Official: Lisa Harrington , Assistant Director			<b>12. PROJECT / PROGRAM TITLE:</b> JEFFCAP HEAD START BIRTH-TO-FIVE PROGRAM		
<b>13. COUNTY:</b> Orleans	<b>14. CONGR. DIST:</b> 01	<b>15. PRINCIPAL INVESTIGATOR OR PROGRAM DIRECTOR:</b> Carol Patrick			
<b>16. APPROVED BUDGET:</b>		<b>17. AWARD COMPUTATION:</b>			
Personnel..... \$ 4,498,386.00		A. NON-FEDERAL SHARE..... \$ 1,724,305.00 20%			
Fringe Benefits..... \$ 639,140.00		B. FEDERAL SHARE..... \$ 6,897,218.00 80%			
Travel..... \$ 16,811.00		<b>18. FEDERAL SHARE COMPUTATION:</b>			
Equipment..... \$ 0.00		A. TOTAL FEDERAL SHARE..... \$ 6,897,218.00			
Supplies..... \$ 121,096.00		B. UNOBLIGATED BALANCE FEDERAL SHARE..... \$ 0.00			
Contractual..... \$ 606,000.00		C. FED. SHARE AWARDED THIS BUDGET PERIOD... \$ 0.00			
Facilities/Construction..... \$ 0.00		<b>19. AMOUNT AWARDED THIS ACTION:</b>		\$ 6,897,218.00	
Other..... \$ 1,015,785.00		<b>20. FEDERAL \$ AWARDED THIS PROJECT PERIOD:</b>		\$ 20,669,989.00	
Direct Costs..... \$ 6,897,218.00		<b>21. AUTHORIZED TREATMENT OF PROGRAM INCOME:</b>			
Indirect Costs..... \$ 0.00		Deductive			
At % of \$					
In Kind Contributions..... \$ 0.00		<b>22. APPLICANT EIN:</b> 726013920	<b>23. PAYEE EIN:</b> 1726013920A1	<b>24. OBJECT CLASS:</b> 41.45	
Total Approved Budget..... \$ 6,897,218.00					
<b>25. FINANCIAL INFORMATION:</b>					
ORGN	DOCUMENT NO.	APPROPRIATION	CAN NO.	NEW AMT.	DUNS 072630486 UNOBLIG. NONFED %
	06CH01043403	75-18-1536	8-G064122	\$5,142,140.00	
	06CH01043403	75-18-1536	8-G064120	\$57,217.00	
	06CH01043403	75-18-1536	8-G064125	\$1,679,817.00	

26. REMARKS: (Continued on separate sheets)

<b>27. SIGNATURE - ACF GRANTS OFFICER</b> Janice Pruitt	<b>DATE:</b> 06/05/2018	<b>28. SIGNATURE(S) CERTIFYING FUND AVAILABILITY</b> Mr. Omar Barrett	<b>DATE:</b> 06/04/2018
<b>29. SIGNATURE AND TITLE - PROGRAM OFFICIAL(S)</b> Mrs. Kimberly K Chalk - Regional Program Manager		<b>DATE:</b> 06/05/2018	

DGCM-3-785 (Rev. 86)



2019-20

**DEPARTMENT OF HEALTH AND HUMAN SERVICES  
ADMINISTRATION FOR CHILDREN AND FAMILIES  
NOTICE OF AWARD**

SAI NUMBER:

PMS DOCUMENT NUMBER:

1. AWARDING OFFICE: Office of Head Start		2. ASSISTANCE TYPE: Discretionary Grant	3. AWARD NO.: 06CH010434-04-00	3a. AMEND. NO.: 0
4. FAIN: 06CH010434				
5. TYPE OF AWARD: Service		6. TYPE OF ACTION: Non-Competing Continuation	7. AWARD AUTHORITY: 42 USC 9801 ET SEQ.	
8. BUDGET PERIOD: 05/01/2019 THRU 05/31/2020	9. PROJECT PERIOD: 07/01/2016 THRU 06/30/2021	10. CFDA NO.: 93.600 - Head Start		
11. RECIPIENT ORGANIZATION: JEFFERSON, PARISH OF 1221 Elmwood Park Blvd New Orleans, LA 70123-2337 Grantee Authorizing Official: Christopher Roberts, Chairman, Jefferson Parish Council			12. PROJECT / PROGRAM TITLE: Head Start and Early Head Start	
13. COUNTY: Orleans	14. CONGR. DIST: 01	16. PRINCIPAL INVESTIGATOR OR PROGRAM DIRECTOR: Carol Patrick		
16. APPROVED BUDGET:		17. AWARD COMPUTATION:		
Personnel..... \$ 4,004,303.00 Fringe Benefits..... \$ 1,210,607.00 Travel..... \$ 40,046.00 Equipment..... \$ 0.00 Supplies..... \$ 247,780.00 Contractual..... \$ 615,976.00 Facilities/Construction..... \$ 0.00 Other..... \$ 1,107,640.00 Direct Costs..... \$ 7,226,352.00 Indirect Costs..... \$ 0.00 In Kind Contributions..... \$ 0.00 Total Approved Budget..... \$ 7,226,352.00		A. NON-FEDERAL SHARE..... \$ 1,809,588.00 20% B. FEDERAL SHARE..... \$ 7,226,352.00 80% 18. FEDERAL SHARE COMPUTATION: A. TOTAL FEDERAL SHARE..... \$ 7,226,352.00 B. UNOBLIGATED BALANCE FEDERAL SHARE..... \$ 1,208.00 C. FED. SHARE AWARDED THIS BUDGET PERIOD... \$ 0.00 19. AMOUNT AWARDED THIS ACTION: \$ 7,225,144.00 20. FEDERAL \$ AWARDED THIS PROJECT PERIOD: \$ 26,100,379.00 21. AUTHORIZED TREATMENT OF PROGRAM INCOME: Additional Costs		
		22. APPLICANT EIN: 726013920	23. PAYEE EIN: 1726015920A1	24. OBJECT CLASS: 41.45
25. FINANCIAL INFORMATION:				
ORGN	DOCUMENT NO.	APPROPRIATION	CAN NO.	NEW AMT.
	06CH01043404	75-19-1536	9-G064122	\$5,368,493.00
	06CH01043404	75-19-1536	9-G064120	\$83,546.00
	06CH01043404	75-19-1536	9-G064125	\$1,753,515.00
26. REMARKS: (Continued on separate sheets)				
27. SIGNATURE - ACF GRANTS OFFICER Clinton A McGraw 26 Federal Plaza Room 4114 New York, NY 10278 Phone: 212-264-2890 EXT 176		ISSUE DATE: 04/19/2019	28. SIGNATURE(S) CERTIFYING FUND AVAILABILITY Mr. Omar Barrell 04/18/2019	
29. SIGNATURE AND TITLE - PROGRAM OFFICIAL(S) Mrs. Tafia Long - Supervisory Program Specialist		DATE: 04/19/2019		

DGCM-3-785 (Rev. 86)

## ATTACHMENT B

### FOOD PROGRAM AWARD NOTICES

**Note:** You are currently authorized to view, but not edit, this application.

#### PROGRAM BUDGET APPLICATION

Jefferson Community Action Program, Inc. Revision: 0 | Year: 2019  
Status: Approved

Revision Number	Status	Effective Date	
0	Approved	10/1/2018	View
<a href="#">Click Here to Create a Revision</a>			

Page 1 Page 2 Page 3 Review Page

Year Selection Print This Page HELP

#### PAGE 1: Administration Staffing Pattern

1.	Existing Staff Member Details																															
	<table><tr><th>Name</th><th>Title</th><th>Source</th><th>Hrs/Day</th><th>Sal/Hour</th><th>Days/Year</th><th>Benefits</th><th>Annual</th></tr><tr><td>Ms. Helen Woo</td><td>Dietitian</td><td>Other</td><td>8</td><td>21.53</td><td>224</td><td></td><td>\$38,581.76</td></tr><tr><td colspan="7">Total Annual Salary:</td><td>\$38,581.76</td></tr></table>								Name	Title	Source	Hrs/Day	Sal/Hour	Days/Year	Benefits	Annual	Ms. Helen Woo	Dietitian	Other	8	21.53	224		\$38,581.76	Total Annual Salary:							\$38,581.76
Name	Title	Source	Hrs/Day	Sal/Hour	Days/Year	Benefits	Annual																									
Ms. Helen Woo	Dietitian	Other	8	21.53	224		\$38,581.76																									
Total Annual Salary:							\$38,581.76																									
	Institution Comments:		09/12/2018 12:16:09 Helen Woo Actual days worked is 249. Administrative staff work during scheduled school breaks.																													

#### PAGE 2: Annual Program Budget

2. Budget Amount Requested				
Participation	Participants	Operating Days	Meal Types	Reimbursement
Free	629	224, 224, 224, 224, 224, 224, 224, 224	B,L,Sn	\$795,376.96
Reduced	0	224, 224, 224, 224, 224, 224, 224, 224	B,L,Sn	\$0.00
Above	0	224, 224, 224, 224, 224, 224, 224, 224	B,L,Sn	\$0.00
At Risk Snack	0			\$0.00
Cash-in-lieu	629	224, 224, 224, 224, 224, 224, 224, 224	L	\$30,741.76
TOTAL ESTIMATED REIMBURSEMENT				\$826,118.72

Budget Item	Projected Amount	Approved Amount
Food Purchases	\$413,059.36	\$413,059.36
SDEVDNA Sponsored CACFP Training	\$1,500.00	\$1,500.00
Food Service Labor Costs	\$405,473.56	\$405,473.56
Non-Food Supplies	\$4,585.80	\$4,585.80
Pest Control	\$0.00	\$0.00
Garbage	\$0.00	\$0.00
Mileage Allowance	\$0.00	\$0.00
Utilities	\$0.00	\$0.00

	Telephone	\$0.00	\$0.00																		
	Postage	\$0.00	\$0.00																		
	Office Supplies	\$0.00	\$0.00																		
	Office Maintenance	\$0.00	\$0.00																		
	Administrative Labor Costs	\$0.00	\$0.00																		
	Others	\$0.00	\$0.00																		
	<b>Budget Total</b>	<b>\$824,618.72</b>	<b>\$824,618.72</b>																		
	<b>Effective Date</b>	<b>10/1/2018</b>																			
	Institution Comments:																				
PAGE 3: Annual Program Budget Income Details																					
3.	<table border="1"> <tr> <td>a.</td> <td colspan="2">Sources of income available to meet costs NOT covered by CACFP and to ensure payment of fiscal obligations should they occur.</td> </tr> <tr> <td></td> <td colspan="2">Head Start Program</td> </tr> <tr> <td></td> <td colspan="2">Other Income Sources</td> </tr> <tr> <td></td> <td colspan="2"></td> </tr> <tr> <td>b.</td> <td colspan="2">Is this revenue expected to continue throughout this year?</td> </tr> <tr> <td></td> <td colspan="2">Yes</td> </tr> </table>			a.	Sources of income available to meet costs NOT covered by CACFP and to ensure payment of fiscal obligations should they occur.			Head Start Program			Other Income Sources					b.	Is this revenue expected to continue throughout this year?			Yes	
a.	Sources of income available to meet costs NOT covered by CACFP and to ensure payment of fiscal obligations should they occur.																				
	Head Start Program																				
	Other Income Sources																				
b.	Is this revenue expected to continue throughout this year?																				
	Yes																				
	Institution Comments:																				

**AGREEMENTS**

Sponsor / Agreement Summary					
Jefferson Community Action Program, Inc.					
<b>Sponsor Information</b>					
Physical Address	200 Derbigny St				
Physical City	Gretna	State / Zip Code	LA / 70053-5850		
Mailing Address	1221 Elmwood Park Blvd. Ste 402				
City	Jefferson	State / Zip Code	LA / 70123-2337		
Federal Tax ID	726013920	Tax Status	Local Government		
Alias Name	Jefferson Parish Community Action				
Phone Number	(504)736-6900	Fax Number	(504)736-8737		
Parish	Jefferson				
<b>Agreement Information 1896</b>					
Agreement Status Summary	Approved for Child and Adult Care Food Program				
Agreement Number	2004-072630486				
Effective Dates	10/1/2004 to				
Program Participation	Child and Adult Care Food Program Summer Feeding				
Sponsor Signatory	Vanessa Zimmerman Executive Director				
Receipt Date	8/16/2004				
<b>Sites Intended for Use</b>					
<b>Site Name</b>	<b>Site Code</b>	<b>License No</b>	<b>Issue Date</b>	<b>Expiration Date</b>	<b>Status</b>
Bridge City Head Start [ 921]		Not Available	Not Available	Not Available	Authorized for Child and Adult Care Food Program
Causeway Head Start Center [ 3213]		9319	07-26-2019	07-31-2020	Authorized for Child and Adult Care Food Program
Gretna Head Start [ 336]		Not Available	Not Available	Not Available	Authorized for Child and Adult Care Food Program
Kenner Head Start [ 919]		1253	02-01-2019	01-31-2020	Authorized for Child and Adult Care Food Program
Lafitte/Barataria Head Start [ 920]		Not Available	Not Available	Not Available	Authorized for Child and Adult Care Food Program
Westbank Head Start Center [ 948]		Not Available	Not Available	Not Available	Authorized for Child and Adult Care Food Program
<b>Existing Activated users for this Sponsor</b>					
<b>User Name</b>	<b>First Name</b>	<b>Last Name</b>	<b>Phone Number</b>	<b>Email</b>	
pashley	Paula	Ashley	504-736-6896	pashley@jeffparish.net	
nbutler	Nateryl	Butler	504-736-6894	nbutler@jeffparish.net	
Lcullen	Laura	Cullen	504-736-6853	lcullen@jeffparish.net	

capdirector20	Nicole L.	Ferrier	504-736-6900	nferrier@jeffparish.net
cmgibson	Charles	Gibson	504-736-6900	cmgibson@jeffparish.net
MelissaGuerra	Melissa	Guerra	504-736-6897	mguerra@jeffparish.net
lharrington	Lisa	Harrington	504-736-6900	lharrington@jeffparish.net
jhoffman	Justin	Hoffman	504-736-6900	jhoffman@jeffparish.net
jbjackson20	Jedidiah	Jackson	504-736-6900	jbjackson@jeffparish.net
gmjohnson	Gail	Johnson	504-736-6894	gmjohnson@jeffparish.net
gailjohnson	Gail	Johnson	504-736-6894	gmjohnson@jeffparish.net
dleonard	Darlene	Leonard	504-736-6900	dbleonard@jeffparish.net
jmoreau	Jody	moreau	504-736-6897	jmoreau@jeffparish.net
snagim	Sandra	Nagim	504-736-6894	snagim@jeffparish.net
gnelms	Gary	Nelms	504-736-6898	gnelms@jeffparish.net
cpatrick	Carol	Patrick	504-736-6900	cpatrick@jeffparish.net
rrabathaly	Rochelle	Rabathaly	504-736-6900	rrabathaly@jeffparish.net
MShedrick	Marvine	Shedrick	504-736-6856	mshedrick@jeffparish.net
estucke	Edward	Stucke	504-736-6162	estucke@jeffparish.net
cvasquez	Charles	Vasquez	504-736-6898	cvasquez@jeffparish.net
hwoo	Helen	Woo	504-736-6900	hwoo@jeffparish.net
bzhang	Bin	Zhang	504-736-6900	bzhang@jeffparish.net

<< Back

## ATTACHMENT C

### GRAND ISLE/LAFITTE AGREEMENTS

**COOPERATIVE ENDEAVOR AGREEMENT  
BETWEEN  
THE JEFFERSON PARISH SCHOOL BOARD  
AND  
THE PARISH OF JEFFERSON**

**THIS AGREEMENT**, made and entered into on this 18th day of August, 2016, by and between THE JEFFERSON PARISH SCHOOL BOARD, (BOARD) herein represented by its President, Ray St. Pierre, duly authorized by Resolution adopted on \_\_\_\_\_, 2016, and THE PARISH OF JEFFERSON (PARISH) herein represented by its Council Chairwoman, Cynthia Lee-Sheng, duly authorized to act by Resolution No. 127540, adopted on the 21th day of July, 2016.

**WHEREAS**, Art. VII, Sec. 14(C) of the Louisiana Constitution of 1974 provides that for a public purpose, the State and its political subdivisions may engage in cooperative endeavors with each other, with the United States or its agencies, or with any public or private organization, corporation or individuals; and

**WHEREAS**, Art. VII, Sec. 14(B) of the Louisiana Constitution of 1974 provides that public funds may be used for programs of social welfare for the aid and support of the citizens of Jefferson Parish; and

**WHEREAS**, PARISH is authorized by Section 1.01(15) of the Jefferson Parish Charter to enter into this Agreement for the development of parish recreational facilities and programs; and

**WHEREAS**, (BOARD) is a political subdivision of the State of Louisiana located within Jefferson Parish, Louisiana, which provides education services and three classrooms for children residing in Jefferson Parish with no financial obligations; and

**WHEREAS**, the PARISH is a political subdivision of the State of Louisiana located within Jefferson Parish, Louisiana; and

**WHEREAS**, Jefferson Parish's Jefferson Community Action Program (JEFFCAP) is the Jefferson Parish Department which operates the Head Start Program; and

**WHEREAS**, the PARISH is the Head Start grantee for Jefferson Parish and the grant is governed by the United States Department of Health and Human Services Administration for Children and Families, and is authorized under the Head Start Act (the "ACT") as adopted in 1965 and as amended; and

**WHEREAS**, due to the Head Start grant submission by Jefferson Parish, Head Start services will no longer be offered at the Grand Isle and Barataria/Lafitte locations beginning in the 2016-2017 program year; and

**WHEREAS**, the PARISH desires to work with the BOARD to facilitate two (2) classrooms in those affected areas to meet the needs of the low income families that may not be served due to the lack of transportation and availability of early childcare resources in the Grand Isle and Barataria/Lafitte areas; and

**WHEREAS**, the public purpose of the Project is described as facilitating the BOARD's normal education services to the Grand Isle and Barataria/Lafitte areas in lieu of the former Head Start services that are no longer being offered in those areas; and

**WHEREAS**, PARISH has a reasonable expectation of receiving a benefit or value of helping low income families obtain early childcare resources which is at least equivalent to the \$285,000.00 worth of consideration provided for in this Agreement; and

**WHEREAS**, the transfer or expenditure of public funds or property is not a gratuitous donation; and

**WHEREAS**, the BOARD and the PARISH have agreed to enter into this agreement under the following terms and conditions; and

**WHEREAS**, the citizens of Jefferson Parish will benefit from the efforts of these parties working together; and

**NOW THEREFORE**, in consideration of the mutual covenants contained herein, the parties agree as follows:

**1.0 Services/Deliverables.**

**The BOARD shall:**

1. Provide at least one (1) classroom for three (3) and four (4) year old children at the Grand Isle School (School), located at 149 Ludwig Lane, Grand Isle, Louisiana, and at least one (1) classroom for three (3) year old children at the Leo Kerner Elementary School (School), located at 4924 City Park Drive, Lafitte, Louisiana, and (collectively referred to as "SCHOOL"), costs of which will be invoiced monthly for services rendered.

2. Provide the environment of each SCHOOL including, but not limited to, playground, cafeteria, restrooms, library, maintenance and janitorial services, utilities, and other amenities of the school.
3. Provide staff for classroom instruction by state licensed teachers and appropriate support (licensure, certifications, etc.) with the understanding that the children at each SCHOOL are pupils of the school system under BOARD oversight as other schools are in the Jefferson Parish Public School system.

**The PARISH shall:**

1. Provide for costs related to this agreement, and reimburse the BOARD monthly via invoice at a cost not to exceed \$285,000.00 which includes salaries and fringe benefits for two (2) licensed teachers and two (2) para-professionals, classroom startup costs, and supply costs.
2. Work closely with the BOARD to facilitate this agreement as needed.

**2.0 Payment.** In consideration of the services described above, PARISH hereby agrees to reimburse the BOARD a maximum amount not to exceed \$285,000.00. Payment will be made on a reimbursement basis in the following manner, which is in accordance with Code of Ordinance, Jefferson Parish, Louisiana, § 2-925.1. The BOARD shall submit an invoice for services performed to PARISH within ten (10) days following the end of each calendar month, including a detailed list of services performed and an itemized account of time spent during that calendar month for each such service. PARISH shall remit payment for such services within thirty (30) days following receipt of such detailed list of services and acceptance of the work product.

**3.0 Independent Contractor.** While in the performance of services or carrying out the obligations under this agreement, the BOARD shall be acting in the capacity of independent contractor and not as employee of PARISH, and not as partner of, or joint venturer of PARISH. PARISH shall not be obliged to any person, firm or corporation for any obligations of the BOARD arising from the performance of their services under this Agreement.

The PARTIES hereto acknowledge and agree that PARISH shall not:

- a. withhold federal or state income taxes;
- b. withhold federal social security tax (FICA);
- c. pay federal or state unemployment taxes for the account of the BOARD; or
- d. pay worker's compensation insurance premiums for coverage of the BOARD.

The BOARD agrees to be responsible for and to pay all applicable federal income taxes, federal social security tax (or self-employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

The BOARD agrees to indemnify and hold PARISH harmless from any and all federal and/or state income tax liability, including taxes, interest and penalties, resulting from PARISH's treatment of the BOARD as an independent contractor. The BOARD further agrees to reimburse PARISH for any and all costs it incurs, including, but not limited to, accounting fees and legal fees, in defending itself against any such liability.

**4.0 Term of Agreement.** This agreement shall be effective on \_\_\_\_\_, 2016, and shall continue for two school years. This agreement will automatically renew for another two (2) year term upon PARISH Council approval unless either party gives 180 days written notice of their intention not to renew.

**5.0 Termination.** This agreement may be terminated by mutual consent of all parties, or by either party upon failure of the other to fulfill its obligations. PARISH may terminate this agreement for convenience by issuing BOARD thirty (30) days written notice.

**6.0 Indemnification.** The BOARD shall indemnify and hold harmless PARISH against any and all claims, demands, suits, costs, liabilities or judgments for sums of money, and fines or penalties asserted by any person, firm or organization for loss of life or injury or damages to person or property in connection with the services required to be performed by the BOARD under this Agreement.

Further, the BOARD hereby agrees to indemnify PARISH for all reasonable expenses and attorney's fees incurred by or imposed upon PARISH in connection therewith for any loss, damage, injury or other casualty pursuant to this section. The BOARD further agrees to pay all reasonable expenses and attorney's fees incurred by PARISH in establishing the right to indemnity pursuant to the provisions of this Section.



**6.1** PARISH shall indemnify and hold harmless BOARD against any and all claims, demands, suits, costs, liabilities or judgments for sums of money, and fines or penalties asserted by any person, firm or organization for loss of life or injury or damages to person or property in connection with the services required to be performed by PARISH under this Agreement.

Further, PARISH hereby agrees to indemnify BOARD for all reasonable expenses and attorney's fees incurred by or imposed upon BOARD in connection therewith for any loss, damage, injury or other casualty pursuant to this section. PARISH further agrees to pay all reasonable expenses and attorney's fees incurred by BOARD in establishing the right to indemnity pursuant to the provisions of this Section.

**7.0 Insurance.** The BOARD shall secure and maintain at its expense such insurance that will protect it, and PARISH, from claims under the Worker's Compensation Acts and from claims for bodily injury, death or property damage which may arise from the performance of services under this Agreement. All certificates of insurance shall be furnished to PARISH and shall provide that insurance shall not be cancelled without thirty (30) days prior notice of cancellation given to PARISH, in writing, on all of the required coverage provided to PARISH. All notices will name the BOARD, and identify the Council Resolution approving the terms of the contract. PARISH may examine the policies at any time and without notice.

**All Policies and Certificates of Insurance of the organization shall contain the following clauses:**

- a. The BOARD insurers will have no right of recovery or subrogation against PARISH, it being the intention of the parties that the insurance policy so affected shall protect both parties and be the primary coverage for any and all losses covered by the below described insurance.
- b. PARISH shall be named as additional insured as regards to general liability and automobile liability with respect to negligence by the BOARD.
- c. The insurance company(ies) issuing the policy or policies shall have no recourse against PARISH for payment of any premiums or for assessments under any form of policy.
- d. Any and all deductibles in the below described insurance policies shall be assumed by and be at the sole risk of the BOARD.
- e. The BOARD shall include all subcontractors as additional insureds under its policies or shall furnish specific certificates of insurance for each subcontractor. All coverage for subcontractors shall be subject to all the requirements stated herein for the BOARD.

Prior to the execution of this Agreement the BOARD, shall provide at its own expense, proof of the following insurance coverages required by the contract to PARISH by insurance companies authorized to do business in the State of Louisiana. Insurance is to be placed with insurers with an A.M. Best Rating of no less than A:VI.

- a. In the event the BOARD hires workers within the State of Louisiana it shall obtain Worker's Compensation Insurance. As required by State Statute exception, employer's liability, Section B, shall be at least \$1,000,000.00 per occurrence when work is to be over water and involves maritime exposures, otherwise this limit shall be no less than \$500,000.00 per occurrence.
- b. Commercial General Liability Insurance with a Combined Single Limit of at least \$1,000,000.00 per occurrence for bodily injury and property damage.
- c. In the event the BOARD owns or leases automobiles it shall obtain Comprehensive Automobile Liability insurance with a Combined Single Limit of \$1,000,000.00 per occurrence for bodily injury and property damage.
- d. No insurance required herein shall include a deductible greater than \$10,000.00. The cost of the deductible shall be borne by the BOARD.
- e. Umbrella Liability coverage or excess liability coverage may be used to meet the minimum requirements.

All policies of insurance shall meet the requirements of PARISH prior to the commencing of any work. PARISH has the right but not the duty to approve all insurance policies prior to commencing of any work. If at any time any of the said policies shall be or becomes unsatisfactory to PARISH as to form or substance or if a company issuing any such policy shall be or become unsatisfactory to PARISH, the



BOARD shall promptly obtain a new policy, submit the same to PARISH for approval and submit a certificate thereof as provided above.

Upon failure of the BOARD to furnish, to deliver and maintain such insurance as above described, this contract, at the election of PARISH, may be forthwith declared suspended, discontinued or terminated. Failure of the BOARD to take out and/or to maintain insurance shall not relieve the BOARD from any liability under the contract, nor shall the insurance requirements be construed to conflict with the obligation of the BOARD concerning indemnification.

**8.0 Reports.** The BOARD shall furnish narrative reports to the Jefferson Parish Internal Auditor on the amounts and reasons for all expenditures of funds allocated under this Agreement. Agreements for amounts that are less than \$100,000.00 require annual narrative reporting and such reports shall be furnished by the end of the calendar year in which the Agreement is executed. Agreements for amounts of \$100,000.00 or greater require quarterly narrative reporting. Narrative reports for Agreements of less than 1 year in duration must be furnished within 30 days of the event taking place.

**9.0 Cost and Collection Records.** PARISH shall be entitled to audit the books, documents, papers and records of the BOARD and any subcontractors which are reasonably related to this Agreement. The BOARD and its subcontractors shall maintain all books, documents, papers, accounting records and other evidence pertaining to funds collected and shall make such materials available at their respective offices at all reasonable times during the Agreement period and for three years from date of final payment under this Agreement, for inspection by PARISH, and copies thereof shall be furnished if requested.

**10.0 Notice.** All notices and correspondence required to be sent shall be addressed as follows:

**PARISH:** Cynthia Lee-Sheng  
Council Chairwoman  
Jefferson Parish Council  
200 Derbigny Street, Suite 6200  
Gretna, Louisiana 70053

**JEFFERSON PARISH SCHOOL BOARD:**

Mr. Ray St. Pierre, President  
Jefferson Parish School Board  
501 Manhattan Boulevard  
Harvey, Louisiana 70058

**11.0 Assignment.** This Agreement shall be binding upon the successors and assigns for the PARTIES hereto. This Agreement shall not be assigned or subcontracted in whole or in part by the BOARD as to the services to be performed hereunder without the written consent of PARISH.

**12.0 Legal Compliance.** PARISH and the BOARD shall comply with all federal, state, and local laws and regulations, including, specifically, the Louisiana Code of Governmental Ethics (R.S. 42:1101, *et seq.*) in carrying out the provisions of this Agreement and Legislative Auditor's authority to audit (R.S. 24:513) in order to monitor and evaluate the use of the funds to ensure effective achievement of project goals and objectives.

**13.0 Employment of Parish Personnel.** The BOARD certifies that it has not employed and will not employ any person to engage in the performance of this Agreement who is, presently, or at the time of such employment, an employee of PARISH.

**14.0 Covenant against Contingent Fees.** The BOARD warrants that it has not employed or retained any entity or person, other than a bona fide employee working solely for the BOARD, to solicit or secure this Agreement, and that it has not paid or agreed to pay any entity or person, other than a bona fide employee working solely for the BOARD any fee, commission, percentage, brokerage fee, gift, or any other consideration, contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, PARISH shall have the right to annul this Agreement without liability or, in PARISH's

discretion, to deduct from the contract price or consideration, or otherwise recover the full amount of such fee, commission, percentage, brokerage fee, gift, or contingent fee.

**15.0 Discrimination Clause.** The BOARD agrees to abide by the requirements of the following as applicable: Title VI and VII of the Civil Rights Act of 1964, as amended by the Equal Opportunity Act of 1972, Federal Executive Order 11246, the Federal Rehabilitation Act of 1973, as amended, the Vietnam Era Veteran's Readjustment Assistance Act of 1974, Title IX of the Education Amendments of 1972, the Age Act of 1975, and Contracting Party agrees to abide by the requirements of the Americans with Disabilities Act of 1990. The BOARD agrees not to discriminate in its employment practices, and will render services under this contract without regard to race, color, religion, sex, sexual orientation, national origin, veteran status, political affiliation, or disabilities. Any act of discrimination committed by the BOARD, or failure to comply with these statutory obligations when applicable shall be grounds for termination of this Agreement.

**16.0 Annual Appropriation.** Agreement is contingent upon the appropriation of funds by PARISH. If the Jefferson Parish Council fails to appropriate sufficient monies to provide for the continuation of this Agreement, the Agreement shall terminate on the last day of the fiscal year for which funds were appropriated. Such termination shall be without penalty or expense to PARISH except for payments which have been earned prior to the termination date. Termination of this Agreement by PARISH under the provision of this section shall not constitute an event of default. The decision to fund or not to fund this Agreement for the next fiscal year will be made by the Parish Council in its unfettered discretion based upon what the Parish Council believes to be in the best interests of PARISH. The Parish Council may in its discretion opt not to fund this Agreement for a subsequent fiscal year or years for any reason.

**17.0 Jurisdiction.** This Agreement shall be deemed to be made under the laws of the State of Louisiana, and for all purposes shall be interpreted in its entirety in accordance with the laws of said State. The BOARD hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person. The PARTIES hereto agree that the sole and exclusive jurisdiction and venue for any suit or proceeding brought pursuant to this contract shall be the 24<sup>th</sup> Judicial District Court for the Parish of Jefferson, State of Louisiana.

**18.0 Severability.** If any provision of this Agreement is held invalid by a Court of competent jurisdiction, such provision will be deemed amended in a manner which renders it valid, or if it cannot be so amended, it will be deemed to be deleted. Such amendment or deletion will not affect the validity of any other provisions of this Agreement.

**19.0 Inspector General.** It shall be the duty of every parish officer, employee, department, agency, special district, board, and commission and the duty of every contractor, subcontractor, and licensee of the parish, and the duty of every applicant for certification of eligibility for a parish contract or program, to cooperate with the inspector general in any investigation, audit, inspection, performance review, or hearing pursuant to JPCO 2-155.10(19). By signing this document, every corporation, partnership, or person contracting with PARISH, whether by cooperative endeavor, intergovernmental agreement, bid, proposal, application or solicitation for a parish contract, and every application for certification of eligibility for a parish contract or program, attests that it understands and will abide by all provisions of JPCO 2-155.10.

**20.0 Entire Agreement.** This Agreement constitutes the entire Agreement between PARISH and the BOARD, and supersedes all prior negotiations, representations or Agreements, either written or oral. This Agreement may be amended only by written instrument signed by both PARISH, through its Council Chairman and the BOARD by its authorized representative.

*[Remainder of page intentionally left blank, signature page to follow]*

This Agreement is executed in 4 originals on the day, month, and year first above written.

**WITNESSES:**

Michele Rivera

Print Name: Michele Rivera

Print Name: \_\_\_\_\_

**THE JEFFERSON PARISH SCHOOL BOARD**

BY: Ray St. Pierre  
Ray St. Pierre, PRESIDENT

**WITNESSES:**

Norma Linder

Print Name: Norma Linder

Gail LeNormand

Print Name: GAIL LENORMAND

**PARISH OF JEFFERSON**

BY: Cynthia Lee Sheng  
Cynthia Lee Sheng, COUNCIL CHAIRWOMAN

**FIRST AMENDMENT TO AGREEMENT  
BY AND BETWEEN  
THE PARISH OF JEFFERSON  
AND  
THE JEFFERSON PARISH SCHOOL BOARD**

This First Amendment (the "First Amendment") to the Agreement is made as of the 31st day of July, 2018, by and between the Parish of Jefferson, Louisiana, (hereafter, "PARISH"), represented herein by Cynthia Lee-Sheng, Chairwoman of the Jefferson Parish Council, duly authorized to act pursuant to Resolution No. 129894 adopted on the 23rd day of August 2018 and the Jefferson Parish School Board, (hereinafter called "BOARD") represented by Mark Morgan, its President.

**WITNESSETH**

**WHEREAS**, pursuant to Resolution No. 127540, adopted on July 27, 2016, the PARISH and BOARD entered into that certain Agreement (the "Agreement") dated the 18<sup>th</sup> day of August 2016, to facilitate the BOARD's normal education services to the Grand Isle and Barataria/Lafitte areas in lieu of the former Head Start services that are no longer being offered in those areas at an amount not to exceed \$285,000.00; and

**WHEREAS**, PARISH and BOARD wish to amend the Agreement to increase the contract cap by an additional \$230,000.00 for the second year of the agreement for a total contract cap of \$515,000.00; and

**WHEREAS**, Art. VII, Sec. 14(C) of the Louisiana Constitution of 1974 provides that for a public purpose, the State and its political subdivisions or political corporations may engage in cooperative endeavors with each other or with any other private association, corporation or individuals; and

**WHEREAS**, PARISH is authorized by Section 1.01(15) of the Jefferson Parish Charter to enter into this Agreement for the development of recreation and cultural facilities and programs; and

**WHEREAS**, the public purpose of the Project is described as assisting low income families obtain early childcare resources; and

**WHEREAS**, PARISH has a reasonable expectation of receiving a benefit or value of increased education, parent involvement and nutrition services for children, which will improve the quality of life for the citizens and children of Jefferson Parish, which is at least equivalent to the \$515,000.00 provided for in this Agreement; and

**WHEREAS**, the transfer or expenditure of public funds or property is not a gratuitous donation; and

**WHEREAS**, the citizens of Jefferson Parish will benefit from the efforts of these parties working together; and

**WHEREAS**, PARISH desires to cooperate with BOARD in the implementation of the project as hereinafter provided.

**NOW, THEREFORE**, the parties agree to amend the Agreement as follows:

**SECTION 1.** Preambles: The foregoing preambles are accepted as true and correct by the parties and are incorporated herein as if stated fully in their entirety herein.

**SECTION 2.** Delete Section 2.0 "Payment" in its entirety and replace with the following:

"In consideration of the services described above, PARISH hereby agrees to pay BOARD a maximum amount of \$285,000.00 for the first year of the agreement and a maximum amount of \$230,000.00 for the second year of the agreement for a total contract cap of \$515,000.00. Payment will be made on a reimbursement basis in the following manner, which is in accordance with Code of Ordinance, Jefferson Parish, Louisiana, § 2-925.1. BOARD shall submit an invoice for services performed to PARISH within ten (10) days following the end of each calendar month, including a detailed list of services performed and an itemized account of time spent during that calendar month for each such service. PARISH shall remit payment for such services within thirty (30) days following

receipt of such detailed list of services and acceptance of the work product.”

**SECTION 3.** Delete Section 4.0 “Term of Agreement” in its entirety and replace with the following:

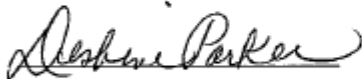
“This agreement shall be effective on August 18, 2016 and shall continue for two years. This agreement may be renewed for another two year term upon approval by both PARTIES. A 180 day written notice shall be given to the other PARTY of any intention not to renew.”

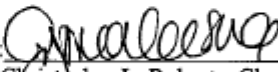
**SECTION 4. Miscellaneous:** Except where specifically modified herein, the remainder of the Agreement is intact, valid, and fully enforceable. The Agreement as amended by the First Amendment represents the full agreement by the parties thereto and supersedes any written or oral representations concerning the subject matter therein, except in written form signed by both parties. For conflicts between the Agreement and the First Amendment, the First Amendment shall control. This First Amendment shall be executed in four (4) originals and may be executed as counterparts, with each signature when combined shall constitute a fully executed agreement.

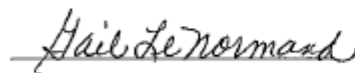
IN WITNESS WHEREOF, the parties hereto have caused this Amended Cooperative Endeavor Agreement to be executed by their respective duly authorized representatives effective as of the day and year first above written.

WITNESSES:

PARISH OF JEFFERSON

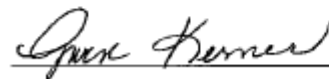



BY:   
Christopher L. Roberts, Chairman  
Jefferson Parish Council  
CYNTHIA LEE-SHENG, Chairwoman



WITNESSES:

JEFFERSON PARISH SCHOOL BOARD



BY:   
Mark Morgan  
President



**SECOND AMENDMENT TO AGREEMENT  
BY AND BETWEEN  
THE PARISH OF JEFFERSON  
AND  
THE JEFFERSON PARISH SCHOOL BOARD**

This Second Amendment (the "Second Amendment") to the Agreement is made as of the 18<sup>th</sup> day of December, 2018, by and between the Parish of Jefferson, Louisiana, (hereafter, "PARISH"), represented herein by Cynthia Lee-Sheng, Chairperson of the Jefferson Parish Council, duly authorized to act pursuant to Resolution No. 132107 adopted on the 29<sup>th</sup> day of August 2018 and the Jefferson Parish School Board, (hereinafter called "BOARD") represented by Mark Morgan, its President.

**WITNESSETH**

**WHEREAS**, pursuant to Resolution No. 127540, adopted on July 27, 2016, the PARISH and BOARD entered into that certain Agreement (the "Agreement") dated the 18<sup>th</sup> day of August 2016, to facilitate the BOARD's normal education services to the Grand Isle and Barataria/Lafitte areas in lieu of the former Head Start services that are no longer being offered in those areas at an amount not to exceed \$285,000.00; and

**WHEREAS**, pursuant to Resolution No. 129894, adopted on August 23, 2017, the Parish and Board entered into that certain Agreement dated the 31st day of July 2018, to facilitate the Board's normal education services to the Grand Isle and Barataria/Lafitte areas in lieu of the former Head Start services that are no longer being offered in those areas and to increase the cap of the CEA to an amount not to exceed \$515,000.00; and

**WHEREAS**, Parish and Board wish to amend the Agreement to increase the contract cap by an additional \$230,000.00 for a total contract cap of \$745,000.00; and

**WHEREAS**, Art. VII, Sec. 14(C) of the Louisiana Constitution of 1974 provides that for a public purpose, the State and its political subdivisions or political corporations may engage in cooperative endeavors with each other or with any other private association, corporation or individuals; and

**WHEREAS**, PARISH is authorized by Section 1.01(15) of the Jefferson Parish Charter to enter into this Agreement for the development of recreation and cultural facilities and programs; and

**WHEREAS**, the public purpose of the Project is described as assisting low income families obtain early childcare resources; and

**WHEREAS**, PARISH has a reasonable expectation of receiving a benefit or value of increased education, parent involvement and nutrition services for children, which will improve the quality of life for the citizens and children of Jefferson Parish, which is at least equivalent to the \$745,000.00 provided for in this Agreement; and

**WHEREAS**, the transfer or expenditure of public funds or property is not a gratuitous donation; and

**WHEREAS**, the citizens of Jefferson Parish will benefit from the efforts of these parties working together; and

**WHEREAS**, PARISH desires to cooperate with BOARD in the implementation of the project as hereinafter provided.

**NOW, THEREFORE**, the parties agree to amend the Agreement as follows:

**SECTION 1.** Preambles: The foregoing preambles are accepted as true and correct by the parties and are incorporated herein as if stated fully in their entirety herein.

**SECTION 2.** Delete Section 2.0 "Payment" in its entirety and replace with the following:

"In consideration of the services described above, PARISH hereby agrees to pay BOARD a maximum amount of \$285,000.00 for the first year of the agreement, a maximum amount of \$230,000.00 for the second year of the agreement and a maximum amount of \$230,000.00 for the third year of the agreement for a total contract cap of \$745,000.00. Payment will be made on a reimbursement basis in the following manner, which is in accordance with Code

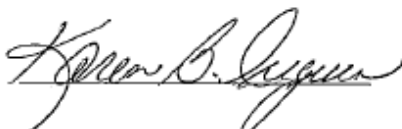
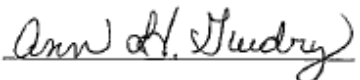
of Ordinance, Jefferson Parish, Louisiana, § 2-925.1. BOARD shall submit an invoice for services performed to PARISH within ten (10) days following the end of each calendar month, including a detailed list of services performed and an itemized account of time spent during that calendar month for each such service. PARISH shall remit payment for such services within thirty (30) days following receipt of such detailed list of services and acceptance of the work product."

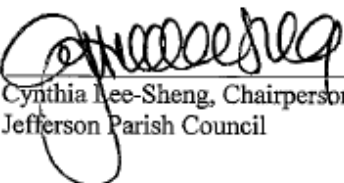
**SECTION 3. Miscellaneous:** Except where specifically modified herein, the remainder of the Agreement is intact, valid, and fully enforceable. The Agreement as amended by the First Amendment represents the full agreement by the parties thereto and supersedes any written or oral representations concerning the subject matter therein, except in written form signed by both parties. For conflicts between the Agreement and the First Amendment, the First Amendment shall control. This First Amendment shall be executed in four (4) originals and may be executed as counterparts, with each signature when combined shall constitute a fully executed agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Amended Cooperative Endeavor Agreement to be executed by their respective duly authorized representatives effective as of the day and year first above written.

WITNESSES:


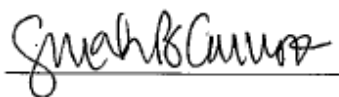
PARISH OF JEFFERSON

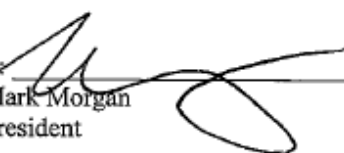
  


BY   
Cynthia Lee-Sheng, Chairperson  
Jefferson Parish Council

WITNESSES:

JEFFERSON PARISH SCHOOL BOARD

BY   
Mark Morgan  
President



**THIRD AMENDMENT TO THE  
COOPERATIVE ENDEAVOR AGREEMENT  
BETWEEN  
THE PARISH OF JEFFERSON  
AND  
THE JEFFERSON PARISH SCHOOL BOARD**

This Third Amendment is made and entered into as of the date of full execution by the parties, as evidenced by the electronic signatures, by and between the Parish of Jefferson, State of Louisiana, (hereinafter, referred to as "PARISH") represented herein by, Ricky J. Temple, Council Chairman of the Jefferson Parish Council, the Parish's governing authority, duly authorized to act pursuant to Resolution No.136083 adopted on the 22<sup>nd</sup> day of July, 2020, and The Jefferson Parish School Board, (hereinafter called "BOARD") represented by Tiffany Kuhn, its President. PARISH and BOARD may be referred to herein as "PARTY," individually, and "PARTIES," collectively.

WHEREAS, pursuant to the Resolution No. 127540, adopted on the 27<sup>th</sup> day of July, 2016, the PARISH and the BOARD entered into that certain Agreement ("the Agreement") dated the 18<sup>th</sup> day of August 2016, to facilitate the BOARD's normal education services to the Grand Isle and Barataria/Lafitte areas in lieu of the former Head Start services that are no longer being offered in those areas at an amount not to exceed \$285,000.00; and

WHEREAS, pursuant to the Resolution No. 129894, adopted on August 23, 2017, the PARISH and the BOARD executed Amendment No. 1 the Agreement to increase the contract cap by an additional \$230,000.00 for the second year of the Agreement for a total contract cap of \$515,000.00; and

WHEREAS, pursuant to the Resolution No. 132107, adopted on August 29, 2018, the PARISH and the BOARD executed Amendment No. 2 to the Agreement to increase the contract cap by an additional \$230,000.00 for the third year of the Agreement for a total contract cap of \$745,000.00; and

WHEREAS, PARISH and BOARD wish to amend the Agreement to increase the contract cap by an additional \$230,000.00 for the fourth year of the Agreement for a total contract cap \$975,000.00; and

WHEREAS, Art. VII, Sec.14(C) of the Louisiana Constitution of 1974 provides that a public purpose, the State and its political subdivisions or political corporations may engage in cooperative endeavors with each other or with any other private association, corporation or individuals; and

WHEREAS, Art. VII, Sec. 14(B) of the Louisiana Constitution of 1974 provides that public funds may be used for programs of social welfare for the aid and support of the citizens of Jefferson Parish; and

WHEREAS, PARISH is authorized by Section 1.01(15) of the Jefferson Parish Charter to enter into this Agreement for the development of parish recreational facilities and programs; and

WHEREAS, the public purpose of the Project is described as: to assist low income families with obtaining early childcare resources; and

WHEREAS, PARISH has a reasonable expectation of receiving a benefit or value of increased education, parent involvement and nutrition services for children, which will improve the quality of life for the citizens and children of Jefferson Parish, which is at least equivalent to the \$230,000.00 provided for in this Agreement; and

WHEREAS, the transfer or expenditures of public funds or property is not gratuitous donation; and

WHEREAS, the citizens of Jefferson Parish will benefit from the efforts of these parties working together; and

WHEREAS, PARISH desires to cooperate with the BOARD in the implementation of the project as hereinafter provided.

NOW, THEREFORE, in consideration of the promises and covenants contained in this Third Amendment, the PARTIES agree to amend the Agreement as follows:

**SECTION 1. Preambles:** The foregoing preambles are accepted as true and correct by the PARTIES and are incorporated herein as if stated fully in their entirety herein.

**SECTION 2.** Delete Section 2.0 "Payment" in its entirety and replace with the following"

"In consideration of the services described above, PARISH hereby agrees

Page 1 of 2  
Resolution No. 136083  
Jefferson Parish School Board



to pay BOARD a maximum amount of \$285,000.00 for the first year of the Agreement; a maximum amount of \$230,000.00 for the second year of the Agreement; a maximum amount of \$230,000.00 for the third year of the Agreement; and \$230,000.00 for the fourth year of the Agreement for a total contract cap of \$975,000.00. Payment will be made on a reimbursement basis in the following manner, which is in accordance with the Code of Ordinance, Jefferson Parish, Louisiana, §2-925.1. BOARD shall submit an invoice for services performed to PARISH within ten (10) days following the end of each calendar month, including a detailed list of services performed and an itemized account of time spent during that calendar month for each such service. PARISH shall remit payment for such services within thirty (30) days following receipt of such detailed list of services and acceptance of the work product."

**SECTION 3. Miscellaneous:** Except where specifically modified herein, the remainder of the Agreement is intact, valid, and fully enforceable. The Agreement as amended by the Third Amendment represents the full agreement by the parties thereto and supersedes any written or oral representations concerning the subject matter therein, except in written form signed by both parties. For conflicts between the Agreement, the First Amendment, the Second Amendment, and the Third Amendment, the Third Amendment shall control.

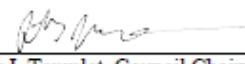
This Amendment to the Agreement is fully executed on the latest date indicated below.

**DATE:**

**PARISH OF JEFFERSON**

8/4/2020

**BY:**

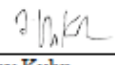
  
Ricky J. Templet, Council Chairman  
Jefferson Parish Council

**DATE:**

**JEFFERSON PARISH SCHOOL BOARD**

8/11/2020

**BY:**

  
Tiffany Kuhn  
President

## ATTACHMENT D

### HEAD START AND EARLY HEAD START PROJECT FINANCIALS

Per AS/400 FMS Project budget to actual reports (PT0750) as of Jan. 13, 2021.

		Project 10213 / June 1, 2017 through May 31, 2018						
Acct #	Account	HS Admin	HS Program	HS T/TA	EHS Admin	EHS Program	EHS T/TA	GRAND TOTAL
5210	FEDGR-DIR	756,312.41	4,586,702.14	35,627.29	175,121.39	1,333,161.08	7,981.94	6,894,906.25
5220.08	LA ED	-	-	-	-	-	-	-
5810	OTHER INC	3,109.09	131.98	-	-	-	-	3,241.07
5911.1001	TRFFRGENFD	93,157.86	910,145.48	20,374.09	3,980.95	250,620.14	8,965.93	1,287,244.45
5911.2102	TRFFRHHSOR	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>852,579.36</b>	<b>5,496,979.60</b>	<b>56,001.38</b>	<b>179,102.34</b>	<b>1,583,781.22</b>	<b>16,947.87</b>	<b>8,185,391.77</b>
7011	ADMIN SAL	459,346.47	668,453.28	-	106,791.60	92,255.84	-	1,326,847.19
7011.1	ADM SAL OT	95.51	9.06	-	20.96	2.13	-	127.66
7011.2	ADM STNDBY	-	-	-	-	-	-	-
7011.3	ADM COMP T	3,388.48	1,425.80	-	786.13	294.33	-	5,894.74
7013	FIELD SAL	13,699.82	2,993,849.02	-	3,213.54	550,919.47	-	3,561,681.85
7013.1	FLD SAL OT	-	468.05	-	-	13,046.82	-	13,514.87
7013.3	FLD COMPTM	-	5,208.12	-	-	1,320.15	-	6,528.27
7031	ACC LEAVE	2.85	14,328.83	-	0.67	2,523.31	-	16,855.66
7033	EXP ALLOW	-	-	-	-	-	-	-
7110.1	MEDICARE	6,551.41	49,980.40	-	1,523.11	8,965.45	-	67,020.37
7110.2	FICA	-	9,281.74	-	-	2,282.93	-	11,564.67
7121.1	JPRS	4,591.19	35,674.73	-	1,067.46	6,355.46	-	47,688.84
7122.1	PAR EMP	57,513.65	426,835.45	-	13,373.73	74,795.08	-	572,517.91
7131.1	HLTH-CURR	52,472.56	478,904.74	-	12,162.39	96,047.98	-	639,587.67
7131.2	HLTH-RET	64,157.18	-	-	-	-	-	64,157.18
7132.1	LIFE-CURR	550.57	4,500.52	-	128.03	789.96	-	5,969.08
7132.2	LIFE-RET	4,734.95	-	-	-	-	-	4,734.95
7133	PENS FACTR	1,190.22	22,408.17	-	276.64	1,508.46	-	25,383.49
7140	UNEMP INS	413.95	3,216.00	-	96.10	598.90	-	4,324.95
7150	WORK COMP	2,517.41	19,060.40	-	584.26	3,534.89	-	25,696.96
7161	TENUR PAY	2,058.50	22,160.50	-	479.00	3,652.00	-	28,350.00
7163.1	PHYSICALS	3,722.00	-	-	235.00	-	-	3,957.00
7163.2	DRUG TESTS	1,426.50	-	-	190.45	-	-	1,616.95
7164	BACKGRDCKS	10,110.30	-	-	1,012.70	-	-	11,123.00
7210	OFF SUPPLY	7,372.21	14,633.94	31.96	1,705.97	2,496.66	-	26,240.74
7211	POSTAGE	1,066.24	-	-	308.21	-	-	1,374.45
7212	DUES/SUBSC	1,782.00	1,668.33	-	418.00	139.67	-	4,008.00
7214.1	PC SOFTWARE	-	-	-	-	-	-	-
7214.2	COMP ACCES	-	31.63	-	-	289.50	-	321.13
7221.1	CHEMICALS	-	-	-	-	-	-	-
7225.2	GASOLINE	-	-	-	-	-	-	-
7225.3	OIL	-	-	-	-	-	-	-
7228	LANDSCPMAT	-	1,245.00	-	-	105.00	-	1,350.00
7231.1	BUILD MAT	-	6,397.27	-	-	1,050.30	-	7,447.57

Project 10213 / June 1, 2017 through May 31, 2018								
Acct #	Account	HS Admin	HS Program	HS T/TA	EHS Admin	EHS Program	EHS T/TA	GRAND TOTAL
7231.3	EQ&MACHSUP	-	3,531.66	-	-	665.28	-	4,196.94
7231.5	GEN'LSUPP	-	7,236.53	-	-	1,404.98	-	8,641.51
7232.7	SMALLTOOLS	-	361.03	-	-	29.64	-	390.67
7234.1	UNIFORMS	462.23	-	-	108.43	-	-	570.66
7235.2	TRAINCLSSP	-	40,578.09	-	-	4,292.89	-	44,870.98
7235.3	ATHELSPUP	-	2,594.46	-	-	126.70	-	2,721.16
7235.4	ARTS&CRAFT	-	5,090.20	-	-	163.96	-	5,254.16
7235.5	KITCHSUPPL	-	4,953.43	-	-	534.26	-	5,487.69
7235.6	HYGIENESUP	-	732.29	-	-	10,838.70	-	11,570.99
7235.7	FOOD	-	1,627.99	-	-	10.21	-	1,638.20
7236.1	DENTAL	-	549.96	-	-	6.56	-	556.52
7236.2	MEDICAL	-	932.41	-	-	135.61	-	1,068.02
7237.1	JANITORIAL	-	23,717.25	-	-	3,538.52	-	27,255.77
7312.6	WAREHSESUP	542.94	2,622.34	-	86.31	-	-	3,251.59
7313	F&A COSTS	31,920.00	-	-	6,732.00	-	-	38,652.00
7321.2	RECFEPA	203.86	-	-	-	-	-	203.86
7331	PROF SERV	-	20,537.26	-	-	8,199.42	-	28,736.68
7332.1	COMP SERV	64,765.55	-	-	15,251.00	-	-	80,016.55
7336	RISK MGMT	4,700.45	-	-	1,049.54	-	-	5,749.99
7338	SAFETYUNIT	3,157.27	-	-	740.01	-	-	3,897.28
7344.5	GRASSCUTT	-	9,684.44	-	-	847.56	-	10,532.00
7351.05	PSYCHEVAL	-	20,549.60	-	-	96.90	-	20,646.50
7355	TUITIONASS	-	-	2,431.95	-	-	-	2,431.95

Project 10213 / June 1, 2017 through May 31, 2018								
Acct #	Account	HS Admin	HS Program	HS T/TA	EHS Admin	EHS Program	EHS T/TA	GRAND TOTAL
7411	ELEC	-	118,344.48	-	-	22,764.77	-	141,109.25
7412	GAS	-	5,675.31	-	-	374.19	-	6,049.50
7413	WATER	-	11,904.64	-	-	2,591.79	-	14,496.43
7423	PEST CONTRL	-	3,561.41	-	-	230.84	-	3,792.25
7424.1	SEC ALARM	-	2,175.53	-	-	287.57	-	2,463.10
7424.2	SEC GUARD	-	-	-	-	-	-	-
7431.1	BLDG&STRUC	-	50,929.20	-	-	6,448.09	-	57,377.29
7431.4	LIFESAFETY	-	7,207.41	-	-	563.45	-	7,770.86
7432.2	OFF EQUIP	-	2,438.81	-	-	286.90	-	2,725.71
7432.3	OTH EQUI	-	3,438.61	-	-	495.79	-	3,934.40
7432.4	COMP&SOFTW	-	1,487.25	-	-	343.22	-	1,830.47
7442	BLDG	-	42,024.00	-	-	8,901.00	-	50,925.00
7445	OFF EQ RNT	2,816.31	13,368.66	-	670.33	2,271.89	-	19,127.19
7512.4	CEN TEL SV	-	26,041.84	-	-	8,174.69	-	34,216.53
7513	DATA LINES	-	13,525.22	-	-	2,067.41	-	15,592.63
7513.1	WANCONNECT	-	9,620.68	-	-	2,338.40	-	11,959.08
7518	SUB ONLINE	-	15,509.74	-	-	5,346.32	-	20,856.06
7531	INSURANCE	40,366.00	-	-	9,469.00	-	-	49,835.00
7540	ADVERTISE	-	44.05	-	-	4.75	-	48.80
7550	PRINT&BIND	-	1,214.76	-	-	345.00	-	1,559.76
7551	CEN PRINT	-	934.53	-	-	527.90	-	1,462.43
7561.3	CEN GAR RP	1,953.55	-	-	-	-	-	1,953.55
7561.4	CEN TIRE	276.41	-	-	-	-	-	276.41
7562.1	AUTO EXP	1,527.69	5,557.46	-	358.32	1,706.84	-	9,150.31
7562.3	TRNG & TRV	-	-	53,537.47	-	-	16,947.87	70,485.34
7681	COMMSERVSP	-	14,287.87	-	-	2,419.79	-	16,707.66
7683	AWARDS	-	433.61	-	-	101.71	-	535.32
7699.9	OTHMISCEXP	-	-	-	-	566,200.00	-	566,200.00
7730	IMPROVE	-	384.91	-	-	62.66	-	447.57
7742	MACH&EQUIP	-	1,672.37	-	-	392.28	-	2,064.65
7743	OFFICEEQUI	1,123.13	8,355.11	-	263.45	305.18	-	10,046.87
7744	FURN&FIXTU	-	13,386.24	-	-	7,821.29	-	21,207.53
7746	COMPUTEQUI	-	11,885.69	-	-	2,788.00	-	14,673.69
7911.2107	TRFAGRICGT	-	186,530.29	-	-	43,754.02	-	230,284.31
<b>TOTAL EXPENSE</b>		<b>852,579.36</b>	<b>5,496,979.60</b>	<b>56,001.38</b>	<b>179,102.34</b>	<b>1,583,781.22</b>	<b>16,947.87</b>	<b>8,185,391.77</b>
<b>NET</b>		-	-	-	-	-	-	-

Project 10214 / June 1, 2018 through May 31, 2019								
Acct #	Account	HS Admin	HS Program	HS T/TA	EHS Admin	EHS Program	EHS T/TA	GRAND TOTAL
5210	FEDGR-DIR	911,755.00	4,364,081.00	62,473.97	196,560.00	1,526,932.00	27,451.36	7,089,253.33
5220.08	LA ED	-	-	-	-	-	-	-
5810	OTHERINC	0.06	-	-	-	-	-	0.06
5911.1001	TRFFRGENFD	-	1,447,426.60	-	4,453.89	186,717.94	-	1,638,598.43
5911.2102	TRFFRHHSOR	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>911,755.06</b>	<b>5,811,507.60</b>	<b>62,473.97</b>	<b>201,013.89</b>	<b>1,713,649.94</b>	<b>27,451.36</b>	<b>8,727,851.82</b>
7011	ADMIN SAL	482,797.04	2,135,834.22	-	110,944.86	369,519.20	-	3,099,095.32
7011.1	ADM SAL OT	5,843.45	364.69	-	1,370.68	4,356.74	-	11,935.56
7011.2	ADM STNDBY	-	-	-	-	-	-	-
7011.3	ADM COMP T	4,367.49	3,414.08	-	1,005.25	552.09	-	9,338.91
7013	FIELD SAL	25,703.13	1,762,767.04	-	6,029.12	369,092.70	-	2,163,591.99
7013.1	FLD SAL OT	-	14.43	-	-	4,402.42	-	4,416.85
7013.3	FLD COMPTM	-	2,251.72	-	-	674.19	-	2,925.91
7031	ACC LEAVE	1,225.59	15,005.26	-	275.00	2,284.38	-	18,790.23
7033	EXP ALLOW	502.25	-	-	110.25	-	-	612.50
7110.1	MEDICARE	7,267.39	53,578.98	-	1,672.26	10,262.13	-	72,780.76
7110.2	FICA	-	8,400.33	-	-	2,348.34	-	10,748.67
7121.1	JPRS	3,838.34	28,753.43	-	886.76	5,533.08	-	39,011.61
7122.1	PAR EMP	60,366.07	435,239.23	-	13,894.08	81,820.47	-	591,319.85
7131.1	HLTH-CURR	55,493.63	509,528.39	-	12,753.38	112,348.63	-	690,124.03
7131.2	HLTH-RET	61,718.88	-	-	-	-	-	61,718.88
7132.1	LIFE-CURR	623.12	4,784.29	-	143.26	897.29	-	6,447.96
7132.2	LIFE-RET	4,779.70	41.20	-	-	-	-	4,820.90
7133	PENS FACTR	1,210.02	23,800.47	-	301.12	1,743.13	-	27,054.74
7140	UNEMP INS	1,060.18	7,929.17	-	243.90	1,510.94	-	10,744.19
7150	WORK COMP	4,704.55	35,861.76	-	1,085.42	6,862.27	-	48,514.00
7161	TENUR PAY	2,270.50	21,841.65	-	529.50	3,751.21	-	28,392.86
7163.1	PHYSICALS	3,450.68	-	-	798.32	-	-	4,249.00
7163.2	DRUG TESTS	2,633.52	-	-	859.78	-	-	3,493.30
7164	BACKGRDCKS	6,647.00	-	-	-	-	-	6,647.00
7210	OFF SUPPLY	9,838.09	5,629.22	501.13	1,058.44	1,941.21	117.55	19,085.64
7211	POSTAGE	752.52	-	-	176.00	-	-	928.52
7212	DUES/SUBSC	2,549.07	1,376.03	-	597.93	11.97	-	4,535.00
7214.1	PC SOFTWARE	290.85	-	-	72.71	-	-	363.56
7214.2	COMP ACCES	-	157.96	-	-	-	-	157.96
7221.1	CHEMICALS	-	65.00	-	-	-	-	65.00
7225.2	GASOLINE	-	-	-	-	-	-	-
7225.3	OIL	11.21	-	-	-	-	-	11.21
7228	LANDSCPMAT	-	55.33	-	-	2.07	-	57.40
7231.1	BUILDMAT	-	3,046.83	-	-	453.31	-	3,500.14



Project 10214 / June 1, 2018 through May 31, 2019							
Acct#	Account	HS Admin	HS Program	HS T/TA	EHS Admin	EHS Program	GRAND TOTAL
7231.3	EQ&MACHSUP	-	696.57	-	-	123.09	819.66
7231.5	GEN'LSUPP	-	2,783.09	-	8.65	1,570.21	4,361.95
7232.7	SMALLTOOLS	-	-	-	-	-	-
7234.1	UNIFORMS	272.00	-	-	68.04	-	340.04
7235.2	TRAINCLSSP	-	18,744.57	-	-	5,216.83	23,961.40
7235.3	ATHLSUPP	-	1,722.93	-	-	510.04	2,232.97
7235.4	ARTS&CRAFT	-	7,277.43	-	-	603.81	7,881.24
7235.5	KITCHSUPPL	-	3,855.93	-	-	119.57	3,975.50
7235.6	HYGIENESUP	-	3,339.60	-	-	5,388.70	8,728.30
7235.7	FOOD	-	445.59	-	-	74.63	520.22
7236.1	DENTAL	-	977.68	-	-	90.23	1,067.91
7236.2	MEDICAL	-	1,667.38	-	-	293.90	1,961.28
7237.1	JANITORIAL	-	29,958.84	-	-	6,232.13	36,190.97
7312.6	WAREHSESUP	264.82	1,749.64	-	-	-	2,014.46
7313	F&A COSTS	24,544.12	-	-	14,107.88	-	38,652.00
7321.2	RECFEPA	-	-	-	-	-	-
7331	PROF SERV	-	2,310.30	-	-	1,069.70	3,380.00
7332.1	COMP SERV	56,408.97	-	-	13,279.00	-	69,687.97
7336	RISK MGMT	4,369.77	-	-	1,023.68	-	5,393.45
7338	SAFETYUNIT	2,803.54	-	-	472.82	-	3,276.36
7344.5	GRASSCUTT	-	13,631.40	-	-	934.60	14,566.00
7351.05	PSYCHEVAL	-	6,925.00	-	-	4,050.00	10,975.00
7355	TUITIONASS	-	-	-	-	-	-

Project 10214 / June 1, 2018 through May 31, 2019							
Acct#	Account	HS Admin	HS Program	HS T/TA	EHS Admin	EHS Program	GRAND TOTAL
7411	ELEC	-	108,259.70	-	-	13,236.62	121,496.32
7412	GAS	-	5,163.30	-	-	98.05	5,261.35
7413	WATER	-	11,830.76	-	-	1,581.78	13,412.54
7423	PEST CONTRL	-	2,853.20	-	-	216.80	3,070.00
7424.1	SEC ALARM	-	2,763.99	-	-	199.75	2,963.74
7424.2	SEC GUARD	-	-	-	-	-	-
7431.1	BLDG&STRUC	-	45,505.87	-	-	4,802.07	50,307.94
7431.4	LIFESAFETY	-	3,210.55	-	-	196.45	3,407.00
7432.2	OFF EQUIP	-	1,263.13	-	-	218.87	1,482.00
7432.3	OTH EQUI	-	4,874.88	-	-	387.01	5,261.89
7432.4	COMP&SOFTW	-	-	-	-	20,988.00	20,988.00
7442	BLDG	-	37,464.00	-	-	3,275.46	40,739.46
7445	OFF EQ RNT	2,618.76	12,623.19	-	562.98	12,538.26	28,343.19
7512.4	CEN TEL SV	-	16,351.64	-	-	4,554.78	20,906.42
7513	DATA LINES	-	13,386.78	-	-	1,204.40	14,591.18
7513.1	WANCONNECT	-	5,680.24	-	-	7,523.08	13,203.32
7518	SUB ONLINE	-	39,856.17	-	-	145.00	40,001.17
7531	INSURANCE	64,948.00	-	-	15,237.00	79.80	80,264.80
7540	ADVERTISE	-	1,017.60	-	-	74.34	1,091.94
7550	PRINT&BIND	-	571.38	-	-	3,170.78	3,742.16
7551	CEN PRINT	13.36	395.21	-	3.34	1,174.29	1,586.20
7561.3	CEN GAR RP	3,317.72	-	-	-	186.34	3,504.06
7561.4	CEN TIRE	353.08	-	-	671.83	-	1,024.91
7562.1	AUTO EXP	1,444.48	6,476.60	-	338.85	-	8,259.93
7562.3	TRNG & TRV	-	-	61,650.34	-	-	61,650.34
7681	COMMSERVSP	-	11,476.80	-	-	-	11,476.80
7683	AWARDS	-	206.99	-	-	-	206.99
7699.9	OTHMISCEXP	-	-	-	-	590,976.00	590,976.00
7730	IMPROVE	-	-	-	-	-	-
7742	MACH&EQUIP	-	6,394.26	-	-	1,790.24	8,184.50
7743	OFFICEEQUI	171.19	2,354.00	-	40.15	459.08	3,024.42
7744	FURN&FIXTU	280.98	16,821.13	-	391.65	6,042.57	23,536.33
7746	COMPUTEQUI	-	316.19	-	-	31,884.91	32,201.10
7911.2107	TRFAGRICGT	-	298,563.38	-	-	-	298,563.38
<b>TOTAL EXPENSE</b>		<b>911,755.06</b>	<b>5,811,507.60</b>	<b>62,151.47</b>	<b>201,013.89</b>	<b>1,713,649.94</b>	<b>8,727,476.82</b>
<b>NET</b>		<b>-</b>	<b>-</b>	<b>322.50</b>	<b>-</b>	<b>52.50</b>	<b>375.00</b>

		Project 10215 / June 1, 2019 through May 31, 2020						
Acct #	Account	HS Admin	HS Program	HS T/TA	EHS Admin	EHS Program	EHS T/TA	GRAND TOTAL
5210	FEDGR-DIR	849,082.09	4,519,410.91	64,031.00	193,670.00	1,559,845.00	35,077.63	7,221,116.63
5220.08	LA ED	-	-	-	-	-	-	-
5810	OTHERINC	-	148.15	216.56	-	-	-	364.71
5911.1001	TRFFRGENFD	-	1,000,000.00	-	-	336,148.00	-	1,336,148.00
5911.2102	TRFFRHHSOR	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>849,082.09</b>	<b>5,519,559.06</b>	<b>64,247.56</b>	<b>193,670.00</b>	<b>1,895,993.00</b>	<b>35,077.63</b>	<b>8,557,629.34</b>
7011	ADMIN SAL	481,638.50	3,823,887.83	-	123,338.72	866,319.01	-	5,295,184.06
7011.1	ADM SAL OT	35.40	466.46	-	8.44	48.20	-	558.50
7011.2	ADM STNDBY	436.39	-	-	104.12	-	-	540.51
7011.3	ADM COMP T	1,954.02	3,245.88	-	466.21	676.68	-	6,342.79
7013	FIELD SAL	-	-	-	-	-	-	-
7013.1	FLD SAL OT	-	-	-	-	-	-	-
7013.3	FLD COMPTM	-	-	-	-	-	-	-
7031	ACC LEAVE	-	7,983.96	-	-	292.01	-	8,275.97
7033	EXP ALLOW	1,085.72	-	-	260.72	-	-	1,346.44
7110.1	MEDICARE	6,096.62	52,962.56	-	1,584.78	11,871.80	-	72,515.76
7110.2	FICA	-	9,308.25	-	-	2,498.51	-	11,806.76
7121.1	IPRS	2,047.02	17,878.55	-	535.18	4,047.40	-	24,508.15
7122.1	PAR EMP	52,071.14	439,621.70	-	13,486.76	98,753.56	-	603,933.16
7131.1	HLTH-CURR	44,845.75	472,223.20	-	11,712.62	151,182.11	-	679,963.68
7131.2	HLTH-RET	52,803.08	-	-	-	-	-	52,803.08
7132.1	LIFE-CURR	540.87	4,856.07	-	139.09	1,070.39	-	6,606.42
7132.2	LIFE-RET	5,542.50	-	-	-	-	-	5,542.50
7133	PENS FACTR	1,042.14	16,750.90	-	271.62	2,038.09	-	20,102.75
7140	UNEMP INS	173.96	1,687.14	-	41.73	367.72	-	2,270.55
7150	WORK COMP	3,380.94	30,143.25	-	853.64	6,775.71	-	41,153.54
7161	TENUR PAY	1,694.35	20,331.91	-	529.29	4,658.71	-	27,214.26
7163.1	PHYSICALS	2,496.00	-	-	1,607.00	-	-	4,103.00
7163.2	DRUG TESTS	1,139.45	-	-	623.50	-	-	1,762.95
7164	BACKGROCKS	1,642.90	-	-	182.90	-	-	1,825.80
7210	OFF SUPPLY	3,763.57	11,358.43	-	873.40	1,391.50	-	17,386.90
7211	POSTAGE	422.00	-	-	70.00	-	-	492.00
7212	DUES/SUBSC	1,584.00	925.00	-	384.00	-	-	2,893.00
7214.1	PC SOFTWARE	2,097.53	-	-	508.49	-	-	2,606.02
7214.2	COMP ACCES	681.00	-	-	165.09	166.68	-	1,012.77
7221.1	CHEMICALS	-	64.00	-	-	-	-	64.00
7225.2	GASOLINE	475.79	-	-	-	-	-	475.79
7225.3	OIL	-	-	-	-	-	-	-
7228	LANDSCPMAT	-	3,946.76	-	-	205.90	-	4,152.66
7231.1	BUILDMAT	-	3,411.89	-	-	1,394.43	-	4,806.32

Project 10215 / June 1, 2019 through May 31, 2020								
Acct #	Account	HS Admin	HS Program	HS T/TA	EHS Admin	EHS Program	EHS T/TA	GRAND TOTAL
7231.3	EQ&MACHSUP	-	3,048.23	-	-	337.70	-	3,385.93
7231.5	GEN'LSUPP	-	2,094.67	-	-	957.17	-	3,051.84
7232.7	SMALLTOOLS	-	940.07	-	-	128.27	-	1,068.34
7234.1	UNIFORMS	39.00	-	-	8.00	-	-	47.00
7235.2	TRAINCLSSP	-	2,027.84	-	-	2,833.95	469.50	5,331.29
7235.3	ATHLSUPP	-	-	-	-	-	-	-
7235.4	ARTS&CRAFT	-	109.50	-	-	-	-	109.50
7235.5	KITCHSUPPL	-	4,656.23	-	-	99.23	-	4,755.46
7235.6	HYGIENESUP	-	5,821.02	-	-	6,373.88	-	12,194.90
7235.7	FOOD	-	935.52	-	-	19.60	-	955.12
7236.1	DENTAL	-	338.20	-	-	-	-	338.20
7236.2	MEDICAL	-	459.50	-	-	165.28	-	624.78
7237.1	JANITORIAL	-	26,259.17	-	-	6,418.75	-	32,677.92
7312.6	WAREHSESUP	994.89	1,118.52	-	-	-	-	2,113.41
7313	F&A COSTS	29,375.66	-	-	4,927.67	-	-	34,303.33
7321.2	RECFEPA	-	-	-	-	-	-	-
7331	PROF SERV	-	2,183.36	-	-	0.94	-	2,184.30
7332.1	COMP SERV	64,384.47	-	-	13,588.00	-	-	77,972.47
7336	RISK MGMT	3,743.12	-	-	802.60	-	-	4,545.72
7338	SAFETYUNIT	3,086.13	-	-	399.94	-	-	3,486.07
7344.5	GRASSCUTT	-	10,886.40	-	-	791.60	-	11,678.00
7351.05	PSYCHEVAL	-	13,418.75	-	-	4,227.50	-	17,646.25
7355	TUITIONASS	-	-	2,807.88	-	-	1,676.76	4,484.64

Project 10215 / June 1, 2019 through May 31, 2020								
Acct #	Account	HS Admin	HS Program	HS T/TA	EHS Admin	EHS Program	EHS T/TA	GRAND TOTAL
7411	ELEC	-	101,247.93	-	-	16,736.53	-	117,984.46
7412	GAS	-	4,850.21	-	-	325.39	-	5,175.60
7413	WATER	-	9,935.50	-	-	2,095.66	-	12,031.16
7423	PEST CONTR	-	1,523.70	-	-	104.70	-	1,628.40
7424.1	SEC ALARM	-	2,088.65	-	-	332.41	-	2,421.06
7424.2	SEC GUARD	-	10,365.31	-	-	1,199.69	-	11,565.00
7431.1	BLDG&STRUC	-	36,672.39	-	-	5,492.55	-	42,164.94
7431.4	LIFESAFETY	-	6,009.62	-	-	459.27	-	6,468.89
7432.2	OFF EQUIP	-	1,281.86	-	-	143.76	-	1,425.62
7432.3	OTH EQU	-	12,415.90	-	-	1,126.20	-	13,542.10
7432.4	COMP&SOFTW	-	-	-	-	-	-	-
7442	BLDG	-	23,760.00	-	-	23,382.00	-	47,142.00
7445	OFF EQ RNT	2,370.01	12,058.54	-	448.59	3,299.21	-	18,176.35
7512.4	CEN TEL SV	-	14,467.10	-	207.00	3,164.48	-	17,838.58
7513	DATA LINES	-	21,418.21	-	-	6,464.61	-	27,882.82
7513.1	WANCONNECT	-	-	-	-	229.00	-	229.00
7518	SUB ONLINE	-	28,890.13	-	-	4,041.82	-	32,931.95
7531	INSURANCE	64,085.00	-	-	12,998.00	-	-	77,083.00
7540	ADVERTISE	-	1,530.96	-	-	340.24	-	1,871.20
7550	PRINT&BIND	-	983.33	-	-	161.29	-	1,144.62
7551	CEN PRINT	-	200.61	-	-	48.21	-	248.82
7561.3	CEN GAR RP	2,108.76	-	-	412.16	-	-	2,520.92
7561.4	CEN TIRE	937.00	-	-	-	-	-	937.00
7562.1	AUTO EXP	919.88	2,748.99	-	220.96	2,101.01	-	5,990.84
7562.3	TRNG & TRV	-	-	61,223.12	-	-	32,931.37	94,154.49
7681	COMMSEVP	-	3,486.86	-	-	1,618.76	-	5,105.62
7683	AWARDS	-	-	-	-	-	-	-
7699.9	OTHMISCEXP	-	61.11	-	-	502,123.02	-	502,184.13
7730	IMPROVE	-	-	-	-	-	-	-
7742	MACH&EQUIP	-	3,145.38	-	-	762.52	-	3,907.90
7743	OFFICEEQUI	-	-	-	-	-	-	-
7744	FURN&FIXTU	80.94	9,615.71	-	148.15	5,888.25	-	15,733.05
7746	COMPUTEQUI	7,266.59	51,900.00	-	1,761.63	-	-	60,928.22
7911.2107	TRFAGRICGT	-	163,550.34	216.56	-	138,240.14	-	302,007.04
<b>TOTAL EXPENSE</b>		<b>849,082.09</b>	<b>5,519,559.06</b>	<b>64,247.56</b>	<b>193,670.00</b>	<b>1,895,993.00</b>	<b>35,077.63</b>	<b>8,557,629.34</b>
<b>NET</b>		<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>

## ATTACHMENT E

### EARLY HEAD START EXPANSION GRANT PROJECT FINANCIALS

Per AS/400 FMS Project budget to actual reports (PT0750) as of Jan. 13, 2021.

		Project 10250 / March 1, 2019 through February 29, 2020					
Acct #	Account	HS Admin	HS Program	HS T/TA	EHS Admin	EHS Program	EHS T/TA
5210	FEDGR-DIR				125,329.94	792,618.65	6,076.87
5220.08	LA ED						
5810	OTHERINC						
5911.1001	TRFFRGEND					5,909.00	
5911.2102	TRFFRHHSR						
<b>TOTAL REVENUE</b>		-	-	-	<b>125,329.94</b>	<b>798,527.65</b>	<b>6,076.87</b>
7011	ADMIN SAL				90,482.86	84,923.18	
7011.1	ADM SAL OT				(9.97)	52.44	
7011.2	ADM STNDBY				(122.69)		
7011.3	ADM COMP T				(44.90)	164.23	
7013	FIELD SAL						
7013.1	FLD SAL OT						
7013.3	FLD COMPTM						
7031	ACC LEAVE				1,500.00	7.95	
7033	EXP ALLOW				(303.60)		
7110.1	MEDICARE				2,237.60	1,284.42	
7110.2	FICA					23.15	
7121.1	JPRS				780.27	399.63	
7122.1	PAR EMP				12,663.91	10,824.17	
7131.1	HLTH-CURR				10,525.28	6,821.09	
7131.2	HLTH-RET						
7132.1	LIFE-CURR				188.86	94.49	
7132.2	LIFE-RET						
7133	PENS FACTR				389.80	214.52	
7140	UNEMP INS				362.18	56.16	
7150	WORK COMP				1,170.90	731.71	
7161	TENUR PAY				(476.36)	458.63	
7163.1	PHYSICALS				780.00		
7163.2	DRUG TESTS				573.25		
7164	BACKGRDCKS				2,414.60		
7210	OFF SUPPLY				354.66	953.65	500.00
7211	POSTAGE				245.00		
7212	DUES/SUBSC				218.00		
7214.1	PC SOFTWARE				-		
7214.2	COMP ACCES				-	166.22	
7221.1	CHEMICALS						



		Project 10250 / March 1, 2019 through February 29, 2020						
Acct #	Account	HS Admin	HS Program	HS T/TA	EHS Admin	EHS Program	EHS T/TA	GRAND TOTAL
7225.2	GASOLINE				200.00			200.00
7225.3	OIL				20.00			20.00
7228	LANDSCPMAT					542.80		542.80
7231.1	BUILDMAT					3,909.90		3,909.90
7231.3	EQ&MACHSUP					86.09		86.09
7231.5	GEN'LSUPP					386.69		386.69
7232.7	SMALLTOOLS					77.65		77.65
7234.1	UNIFORMS				140.00			140.00
7235.2	TRAINCLSSP					94.91		94.91
7235.3	ATHELUPP					420.00		420.00
7235.4	ARTS&CRAFT							-
7235.5	KITCHSUPPL					45.06		45.06
7235.6	HYGIENESUP					550.38		550.38
7235.7	FOOD							-
7236.1	DENTAL							-
7236.2	MEDICAL							-
7237.1	JANITORIAL					1,060.37		1,060.37
7312.6	WAREHSESUP				100.00			100.00
7313	F&A COSTS				-			-
7321.2	RECFEPA							-
7331	PROF SERVS					175.20		175.20
7332.1	COMP SERV				-			-
7336	RISK MGMT				-			-
7338	SAFETYUNIT				-			-
7344.5	GRASSCUTT					458.00		458.00
7351.05	PSYCHEVAL					2,327.50		2,327.50
7355	TUITIONASS						1,000.00	1,000.00

		Project 10250 / March 1, 2019 through February 29, 2020						
Acct #	Account	HS Admin	HS Program	HS T/TA	EHS Admin	EHS Program	EHS T/TA	GRAND TOTAL
7411	ELEC					5,668.79		5,668.79
7412	GAS					41.06		41.06
7413	WATER					668.11		668.11
7423	PEST CONTL					111.60		111.60
7424.1	SEC ALARM					155.41		155.41
7424.2	SEC GUARD							-
7431.1	BLDG&STRUC					5,280.57		5,280.57
7431.4	LIFESAFETY					497.76		497.76
7432.2	OFF EQUIP					59.90		59.90
7432.3	OTH EQU					202.14		202.14
7432.4	COMP&SOFTW							-
7442	BLDG							-
7445	OFF EQ RNT				54.07	467.37		521.44
7512.4	CEN TEL SV					3,573.00		3,573.00
7513	DATA LINES					1,387.45		1,387.45
7513.1	WANCONNECT							-
7518	SUB ONLINE					1,750.00		1,750.00
7531	INSURANCE							-
7540	ADVERTISE							-
7550	PRINT&BIND					15.48		15.48
7551	CEN PRINT					54.98		54.98
7561.3	CEN GAR RP				200.00			200.00
7561.4	CEN TIRE				300.00			300.00
7562.1	AUTO EXP				336.57	241.90		578.47
7562.3	TRNG & TRV						2,674.40	2,674.40
7681	COMMSERVSP					1,120.89		1,120.89
7683	AWARDS							-
7699.9	OTHMISCEXP					635,666.70		635,666.70
7730	IMPROVE							-
7742	MACH&EQUIP							-
7743	OFFICEQUI							-
7744	FURN&FIXTU				-	135.81		135.81
7746	COMPUTEQUI				-	25,076.07		25,076.07
7911.2107	TRFAGRICGT					993.93		993.93
TOTAL EXPENSE		-	-	-	125,280.29	800,479.11	4,174.40	929,933.80
NET		-	-	-	49.65	(1,951.46)	1,902.47	0.66

## ATTACHMENT F

### FOOD SERVICE PROJECT FINANCIALS

Per AS/400 FMS Project budget to actual reports (PT0750) as of Jan. 13, 2021.

Acct #	Account	10789-016	10789-017	10789-018
		17/18	18/19	19/20
		Food Program	Food Program	Food Program
5210	FEDGR-DIR	-	-	-
5220.08	LA ED	521,819.92	540,840.68	295,252.95
5810	OTHERINC	-	48.28	38.15
5911.1001	TRFFRGENFD	-	-	-
5911.2102	TRFFRHHSR	283,337.29	353,371.97	367,846.77
<b>TOTAL REVENUE</b>		<b>805,157.21</b>	<b>894,260.93</b>	<b>663,137.87</b>
7011	ADMIN SAL	44,991.51	352,263.85	398,064.28
7011.1	ADM SAL OT	-	715.93	30.26
7011.2	ADM STNDBY	-	-	-
7011.3	ADM COMP T	559.82	295.65	99.84
7013	FIELD SAL	316,766.47	87,852.33	-
7013.1	FLD SAL OT	-	-	-
7013.3	FLD COMPTM	133.19	33.03	-
7031	ACC LEAVE	895.87	43.17	1,611.13
7033	EXP ALLOW	-	-	-
7110.1	MEDICARE	4,926.56	6,136.98	5,605.99
7110.2	FICA	7,622.34	9,134.86	8,559.17
7121.1	JPRS	3,389.90	2,635.27	1,709.84
7122.1	PAR EMP	27,108.91	33,149.98	30,755.12
7131.1	HLTH-CURR	64,535.73	60,225.75	50,165.44
7131.2	HLTH-RET	428.10	509.63	472.56
7132.1	LIFE-CURR	-	-	-
7132.2	LIFE-RET	-	-	-
7133	PENS FACTR	577.59	718.72	634.76
7140	UNEMP INS	555.02	599.05	309.25
7150	WORK COMP	1,897.26	2,280.25	2,139.52
7161	TENUR PAY	2,860.00	3,268.76	3,425.00
7163.1	PHYSICALS	-	-	-
7163.2	DRUG TESTS	-	-	-
7164	BACKGRDCKS	-	-	-
7210	OFF SUPPLY	-	-	-

Acct #	Account	10789-016	10789-017	10789-018
		17/18	18/19	19/20
		Food Program	Food Program	Food Program
7211	POSTAGE	-	-	-
7212	DUES/SUBSC	-	-	-
7214.1	PC SOFTWARE	-	-	-
7214.2	COMP ACCESS	-	-	-
7221.1	CHEMICALS	-	-	-
7225.2	GASOLINE	-	-	-
7225.3	OIL	-	-	-
7228	LANDSCPMAT	-	-	-
7231.1	BUILDMAT	-	-	-
7231.3	EQ&MACHSUP	-	-	-
7231.5	GEN'LSUPP	-	-	-
7232.7	SMALLTOOLS	-	-	-
7234.1	UNIFORMS	-	-	-
7235.2	TRAINCLSSP	-	-	-
7235.3	ATHELSP	-	-	-
7235.4	ARTS&CRAFT	-	-	-
7235.5	KITCHSUPPL	15,798.88	24,418.25	10,999.00
7235.6	HYGIENESUP	-	-	-
7235.7	FOOD	273,809.88	279,929.55	121,535.58
7236.1	DENTAL	-	-	-
7236.2	MEDICAL	-	-	-
7237.1	JANITORIAL	-	-	-
7312.6	WAREHSESUP	-	-	-
7313	F&A COSTS	-	-	-
7321.2	RECFEPA	-	-	-
7331	PROF SERVS	-	-	-
7332.1	COMP SERV	22,278.66	23,518.44	20,586.00
7336	RISK MGMT	359.91	257.64	605.00
7338	SAFETYUNIT	254.69	220.94	439.00
7344.5	GRASSCUTT	-	-	-
7351.05	PSYCHEVAL	-	-	-
7355	TUITIONASS	-	-	-
7411	ELEC	-	-	-
7412	GAS	-	-	-
7413	WATER	-	-	-
7423	PEST CONTL	-	-	-
7424.1	SEC ALARM	-	-	-
7424.2	SEC GUARD	-	-	-

		10789-016	10789-017	10789-018
		17/18	18/19	19/20
Acct #	Account	Food Program	Food Program	Food Program
7431.1	BLDG&STRUC	-	-	-
7431.4	LIFESAFETY	-	-	-
7432.2	OFF EQUIP	-	-	-
7432.3	OTH EQU	-	-	-
7432.4	COMP&SOFTW	-	-	-
7442	BLDG	-	-	-
7445	OFF EQ RNT	-	-	-
7512.4	CEN TEL SV	-	-	-
7513	DATA LINES	-	-	-
7513.1	WANCONNECT	-	-	-
7518	SUB ONLINE	-	-	-
7531	INSURANCE	13,754.00	2,587.00	4,059.00
7540	ADVERTISE	-	-	-
7550	PRINT&BIND	-	-	-
7551	CEN PRINT	-	-	-
7561.3	CEN GAR RP	-	-	-
7561.4	CEN TIRE	-	-	-
7562.1	AUTO EXP	309.02	516.39	432.13
7562.3	TRNG & TRV	1,343.90	2,970.03	900.00
7681	COMMSERVSP	-	-	-
7683	AWARDS	-	-	-
7699.9	OTHMISCEXP	-	-	-
7730	IMPROVE	-	-	-
7742	MACH&EQUIP	-	-	-
7743	OFFICEEQUI	-	-	-
7744	FURN&FIXTU	-	-	-
7746	COMPUTEQUI	-	-	-
7911.2107	TRFAGRICGT	-	-	-
<b>TOTAL EXPENSE</b>		<b>805,157.21</b>	<b>894,281.45</b>	<b>663,137.87</b>
<b>NET</b>		-	(20.52)	-

## ATTACHMENT G

### GRAND ISLE/LAFITTE FUNDING

Expense Account			Account Status . . . . . : ACTIVE		
10010-0330-114-7680.158			Budgeted Account/Org. Level: Detail Acct		
JP PUBLIC SCHOOL SYSTEM			Fiscal Start Month/Year End: 01 2018		
Month	Budget	Amendments	Expenses	Encumbrances	YTD Balance
Jan	230000.00	.00	.00	.00	230000.00
Feb	.00	.00	17443.52	.00	212556.48
Mar	.00	.00	.00	.00	212556.48
Apr	.00	.00	.00	.00	212556.48
May	.00	.00	.00	.00	212556.48
June	.00	.00	.00	.00	212556.48
July	.00	.00	.00	.00	212556.48
Aug	.00	.00	195341.30	.00	17215.18
Sept	.00	.00	.00	.00	17215.18
Oct	.00	.00	.00	.00	17215.18
Nov	.00	.00	.00	.00	17215.18
Dec	.00	.00	.00	.00	17215.18
<b>Totl</b>	<b>230000.00</b>	<b>.00</b>	<b>212784.82</b>	<b>.00</b>	<b>17215.18</b>

Expense Account			Account Status . . . . . : ACTIVE		
10010-0330-114-7680.158			Budgeted Account/Org. Level: Detail Acct		
JP PUBLIC SCHOOL SYSTEM			Fiscal Start Month/Year End: 01 2019		
Month	Budget	Amendments	Expenses	Encumbrances	YTD Balance
Jan	230000.00	.00	73243.22	.00	156756.78
Feb	.00	.00	18317.35	.00	138439.43
Mar	.00	.00	18317.36	.00	120122.07
Apr	.00	.00	.00	.00	120122.07
May	.00	.00	.00	.00	120122.07
June	.00	.00	54738.59	.00	65383.48
July	.00	.00	.00	.00	65383.48
Aug	.00	.00	.00	.00	65383.48
Sept	.00	.00	29106.58	.00	36276.90
Oct	.00	.00	18453.46	.00	17823.44
Nov	.00	1850.00	.00	.00	19673.44
Dec	.00	.00	19644.10	.00	29.34
<b>Totl</b>	<b>230000.00</b>	<b>1850.00</b>	<b>231820.66</b>	<b>.00</b>	<b>29.34</b>

Expense Account			Account Status . . . . . : ACTIVE		
10010-0330-114-7680.158			Budgeted Account/Org. Level: Detail Acct		
JP PUBLIC SCHOOL SYSTEM			Fiscal Start Month/Year End: 01 2020		
Month	Budget	Amendments	Expenses	Encumbrances	YTD Balance
Jan	230000.00	.00	.00	.00	230000.00
Feb	.00	.00	.00	.00	230000.00
Mar	.00	.00	.00	.00	230000.00
Apr	.00	.00	.00	.00	230000.00
May	.00	.00	.00	.00	230000.00
June	.00	.00	.00	.00	230000.00
July	.00	.00	.00	.00	230000.00
Aug	.00	.00	198991.33	.00	31008.67
Sept	.00	.00	.00	.00	31008.67
Oct	.00	.00	19820.26	.00	11188.41
Nov	.00	10000.00	19850.63	.00	1337.78
Dec	.00	.00	.00	.00	1337.78
<b>Totl</b>	<b>230000.00</b>	<b>10000.00</b>	<b>238662.22</b>	<b>.00</b>	<b>1337.78</b>



[illegible]

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## ATTACHMENT 1

### AUDITOR INDEPENDENCE STATEMENT

According to Ordinance No. 26063 (September 16, 2020), Sec.2-162.2(a) and (d), the Director of Internal Audit "shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment."

Sec. 2-162.2. - Independence and objectivity; professional standards.

(a) The department function must be independent to retain objectivity, and the department's independence allows the director to make assessments impartially and without bias while avoiding conflicts of interest. In furtherance of the operation of an independent and objective department, the department shall use the following standards in the completion of all engagements and in the conduct of all activity:

- (1) The standards and code of ethics produced by the Institute of Internal Auditors and published in the *Professional Practices Framework*;
- (2) The standards and principles produced by the Government Accountability Office and published in the *Government Auditing Standards*; and
- (3) The professional and ethical standards issued by the American Institute of Certified Public Accountants.

(d) The director shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment. Any impairment to independence, organizational or personal, shall be reported in writing to the council and copied to the parish president and the inspector general within seven (7) business days of discovering the impairment, organizational or personal.

The following is the required attestation meant to comply with both professional standards and Jefferson Parish Ordinance No. 26063.

#### ATTESTATION:

Internal Audit Report #2020-006 was conducted with independence and free from organizational or personal impairment.



TARA HAZELBAKER, CPA, CIA  
DIRECTOR OF INTERNAL AUDIT

## ATTACHMENT #2

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### RESPONSE FROM PARISH ADMINISTRATION

This was a Consulting Engagement requested by the Parish Administration. Objectives were set and the scope was proposed and agreed upon by the Administration. Strategy scenarios were formulated as a result of brainstorming sessions held between Internal Audit and program leadership, based upon data provided by Internal Audit. Since this was not an Audit, results were documented as “Strategy Scenarios” versus “Recommendations”. A formal response is not required by the Parish. However, Internal Audit has slated follow-up reviews to document the implementation of actual strategies formulated by the Department and Administration. Such results will be conveyed via the Department of Internal Audit’s Annual Report.