



HEAD START



THE HELIS FOUNDATION  
JOHN SCOTT CENTER

938 Lafayette Street, Suite 300 • New Orleans, LA 70113  
(504) 523-4352 • [accounting@leh.org](mailto:accounting@leh.org)

## JULY 2024 EXECUTIVE & FINANCE COMMITTEE COVER NOTES

Hello Finance & Executive Committee members:

Since there were no action items for either committee, board officers agreed to defer the meeting until August (Finance on August 15 and Executive on August 23).

### Turner Hall/Capital Outlay Projects

- **Phase IV-part 1** (exterior renovation of the building façade): Paint stripping is complete on 75% of the building, which allows the architect and general contractor to survey the condition of the brick repointing. The repointing will commence in the next week along with general masonry repair. The Lafayette St façade will be the first section painted.
- **Phase IV-part 2** (building HVAC mechanicals): The contract has been executed and the general contractor is proceeding to order the mechanicals. That work will commence in October after the façade renovation is complete

### Acadiana Facilities:

- **Willow Street site** has been vacated. Prime Time's facilities team is doing a final sweep for minor repairs, cleaning, etc. The lease end date is August 16.
- **Immaculate Heart expansion** is complete. When the school year commences on August 14, IHM's total enrollment will be close to 300 students.
- **Immaculate Heart "satellite site" at Holy Rosary**: we are negotiating with the Holy Rosary Redevelopment group to open an additional (4) classrooms in their event building (4 minutes away from Immaculate Heart). If we renew our grant with the Office of Head Start, PTFR will have the option of Holy Rosary renovating (at their expense) a former Head Start building which would expand the capacity there to (8) classrooms.
- **Dodson**: the building required repairs of the HVAC system, including a chiller replacement. That work was concluded earlier this month.

**State of LA FY23-24 \$3M grant**: we have completely expended this grant and submitted the final reconciliation (with reimbursement request). We anticipate the outstanding reimbursements from the State (about \$700,000) to flow in over the next 6 weeks.

**State of LA FY24-25 \$1.5 grant**: we have prepared the data inputs (which includes allocating the funds among LEH divisions) for the Cooperative Endeavor Agreement and will submit to Treasury as soon as we receive the formal notice of award. The internal allocation allows LEH division leaders to incorporate that information into their FY25 budget planning.



HEAD START



THE HELIS FOUNDATION  
JOHN SCOTT CENTER

938 Lafayette Street, Suite 300 • New Orleans, LA 70113  
(504) 523-4352 • [accounting@leh.org](mailto:accounting@leh.org)

#### Finance:

- **June LEH/PTFR Financial report:**

- On the **revenue side**, overall revenue is tracking ahead of YTD budget, but we are still forecasting coming in below revenue targets at year-end. Grant Revenue and Program Revenue account for the largest negative variances to budget
  - Program revenue: Education's Affiliate licensing and Prime Time box sales are materially below budget and not likely to close that gap prior to year end. *64 Parishes* total revenue is down about 8%, but that gap (mostly advertising) may close after the remaining Summer issue and upcoming Fall issue ads are booked. There was a departure of a major advertiser.
  - Grant revenue: the IA report will review grant funding.
- On the **expense side**, two line items are driving the actual expenses over ytd budget:
  - Grants awarded: this is a timing issue (the grants awarded were front-loaded due to the need to expend the State grant by June 30)
  - Professional fees: \$36,000 is tied to the WWNO podcast partnership and the Prime Time Family Reading program's costs are currently over budget (due to a combination of more programs coupled with timing of payments). The PT stipend program costs for the fall mostly spill over into the next fiscal year.

**Shine litigation:** Shine's latest counterproposal raised the cash component of the settlement to: \$500,000 cash to LEH and \$87,592 in a discount to Prime Time for the last year of the contract. We view the discount as a cash equivalent. They additionally offered some in-kind services which we are not presently attaching much value to. LEH is countering with a proposal to shift the \$87,592 over to LEH as cash. Jones Walker has extended the tolling agreement which was expiring on July 31. The current proposals (Shine's and LEH's latest counter) are in line with what Kellen Mathews and I had forecast at the January 2024 Finance Committee meeting (see minutes from that meeting for reference).

**LEH FY25 budget** process is underway. Leaders are working on their division level budgets. It is helpful to have the FY24-25 State grant funding already incorporated into their budget planning. The NEH General Operating Support grant remains uncertain. Miranda is tracking the funding bill in DC closely. LEH will likely forecast a funding reduction again in this year's budget (we did an 8% reduction budget for FY24 – but Congress ended up level-funding NEH which provides a small cushion in this year's budget).

Pat Carrier, Chief Operating Officer      July 28, 2024



938 Lafayette Street, Suite 300 • New Orleans, LA 70113  
(504) 523-4352 • [accounting@leh.org](mailto:accounting@leh.org)

## COMBINED ALL ENTITIES STATEMENT OF ACTIVITY

| Combined Entities                        | June YTD    | June YTD    | June YTD    |
|--|-------------|-------------|-------------|
| Revenues                                 | 2024        | 2023        | FY24 Budget |
| LEH+HFJSC                                | 5,717,094   | 5,159,187   | 5,534,739   |
| Head Start (Only Acadiana)               | 6,034,870   | 5,583,467   | 6,438,487   |
| Whole Org                                | 11,751,964  | 10,742,654  | 11,973,226  |
| Expenses                                 |             |             |             |
| LEH+Building+HFJSC                       | 4,417,639   | 4,317,840   | 4,089,106   |
| Head Start (Only Acadiana)               | 6,034,870   | 5,583,467   | 6,438,487   |
| Whole Org                                | 10,452,509  | 9,901,307   | 10,527,593  |
| LEH Change in Net Assets from Operations | \$1,299,455 | \$841,347   | \$1,445,633 |
| Gain (Loss) Investment Portfolio         | 697,647     | 394,731     | 0           |
| Net Change in Net Assets                 | \$1,997,102 | \$1,236,078 | \$1,445,633 |



HEAD START



THE HELIS FOUNDATION  
JOHN SCOTT CENTER

938 Lafayette Street, Suite 300 • New Orleans, LA 70113  
(504) 523-4352 • accounting@leh.org

## LEH STATEMENT OF ACTIVITY (INCLUDES HFJSC)

| Louisiana Endowment for the Humanities<br>Board Level Performance Management<br>As of Date: 06/30/2024<br>Funding Source Group: LEH E-100 and JSC E-400 |                                      |  |   |   |  |  |
|---|--------------------------------------|--|---|---|--|--|
|   | Year To Date<br>06/30/2024<br>Actual | Prior Year To Date<br>06/30/2023<br>Actual | Year To Date<br>06/30/2024<br>FY24 Budget | Year To Date<br>06/30/2024<br>Budget Diff | Year Ending<br>10/31/2024<br>FY24 Budget | Forecast<br>(8 mo budget + 4<br>mo actual) |
| <b>Operating Revenue less investments</b>   |                                      |  |   |   |  |  |
| <b>Total Fundraising Events Revenue</b>   | <b>183,175</b>                       | <b>146,018</b>                             | <b>100,000</b>                            | <b>(83,175)</b>                           | <b>150,000</b>                           | <b>183,175</b>                             |
| <b>Grant Revenue - Other</b>  |                                      |  |   |   |  |  |
| 41100 - Foundation Grant Revenue - TR   |                                      | 574,750                                    | 703,889                                   | 369,139                                   | 1,055,834                                | 375,250                                    |
| 41150 - State Grant Revenue - TR  | 2,856,009                            | 1,793,673                                  | 2,854,629                                 | (1,380)                                   | 2,854,629                                | 2,854,629                                  |
| 41200 - Corporate Grant Revenue - TR  |                                      | 215,650                                    | -   | (286,000)                                 | -  | 314,250                                    |
| 41250 - Federal Grant Revenue - TR  | 902,162                              | 1,099,440                                  | 736,704                                   | (165,458)                                 | 1,105,055                                | 1,105,055                                  |
| 43100 - Foundation Grant Revenue - UR   |                                      | 48,096                                     | -   | (107,360)                                 | -  | 107,360                                    |
| <b>Total Grant Revenues</b>   | <b>4,486,281</b>                     | <b>3,731,609</b>                           | <b>4,295,222</b>                          | <b>(191,059)</b>                          | <b>5,015,518</b>                         | <b>4,756,544</b>                           |
| <b>Program Revenue</b>  |                                      |  |   |   |  |  |
| 43700 - Licensing Revenue - UR  | 63,595                               | 25,305                                     | 121,333                                   | 57,738                                    | 182,000                                  | 124,262                                    |
| 43710 - Licensing Revenue Training - UR   | 19,420                               | 3,800                                      | -   | (19,420)                                  | -  | 19,420                                     |
| 43750 - Contractual / Service / Consulting Rever  | 13,100                               | 20,011                                     | 84,000                                    | 70,900                                    | 126,000                                  | 55,100                                     |
| 43800 - Advertising Revenue - UR  | 66,740                               | 74,029                                     | 77,333                                    | 10,594                                    | 116,000                                  | 105,407                                    |
| 43850 - Single Copy Sales Revenue - UR  | 599                                  | -  | -   | (600)                                     | -  | 599  |
| 43900 - Subscription Revenue - UR   | 32,125                               | 28,385                                     | 29,334                                    | (2,791)                                   | 44,000                                   | 46,792                                     |
| 43950 - Book Sale Revenue - UR  | 405                                  | 181  | 2,660                                     | 2,255                                     | 3,990                                    | 1,735                                      |
| 43975 - Wholesale Magazine Revenue - UR   | 1,722                                | 2,244                                      | 1,000                                     | (723)                                     | 1,500                                    | 2,222                                      |
| <b>Total Program Revenue</b>  | <b>197,706</b>                       | <b>153,955</b>                             | <b>315,660</b>                            | <b>117,953</b>                            | <b>473,490</b>                           | <b>355,536</b>                             |
| <b>Total Trust and Endowment Revenue</b>  | <b>-</b>                             | <b>-</b>                                   | <b>8,666</b>                              | <b>8,667</b>                              | <b>13,000</b>                            | <b>4,333</b>                               |
| <b>Total Contributions</b>  | <b>79,304</b>                        | <b>104,705</b>                             | <b>63,334</b>                             | <b>(15,971)</b>                           | <b>95,000</b>                            | <b>110,971</b>                             |
| <b>Total Revenue - Head Start Indirect &amp; Other</b>  | <b>630,905</b>                       | <b>863,599</b>                             | <b>576,985</b>                            | <b>(53,920)</b>                           | <b>865,478</b>                           | <b>873,696</b>                             |
| <b>Total Revenue - Services</b>   | <b>235</b>                           | <b>-</b>                                   | <b>6,650</b>                              | <b>6,415</b>                              | <b>9,975</b>                             | <b>3,560</b>                               |
| <b>Total Rental Income</b>  | <b>139,488</b>                       | <b>159,301</b>                             | <b>168,222</b>                            | <b>28,734</b>                             | <b>252,333</b>                           | <b>223,599</b>                             |
| <b>Operating Revenue less investments</b>   | <b>5,717,094</b>                     | <b>5,159,187</b>                           | <b>5,534,739</b>                          | <b>(182,356)</b>                          | <b>6,874,794</b>                         | <b>6,511,414</b>                           |
| <b>Expenditures</b>   |                                      |  |   |   |  |  |
| <b>Direct Program Expenses</b>  | <b>308,442</b>                       | <b>163,917</b>                             | <b>308,497</b>                            | <b>54</b>                                 | <b>462,745</b>                           | <b>462,690</b>                             |
| <b>Personnel</b>  | <b>1,878,677</b>                     | <b>1,890,119</b>                           | <b>1,943,395</b>                          | <b>64,719</b>                             | <b>2,915,093</b>                         | <b>2,850,375</b>                           |
| <b>Occupancy</b>  | <b>-</b>                             | <b>57,642</b>                              | <b>-</b>                                  | <b>-</b>                                  | <b>-</b>                                 | <b>-</b>                                   |
| <b>Professional Fees</b>  | <b>668,600</b>                       | <b>473,440</b>                             | <b>509,083</b>                            | <b>(159,516)</b>                          | <b>763,625</b>                           | <b>853,142</b>                             |
| <b>Grants Awarded Expense</b>   | <b>566,156</b>                       | <b>728,424</b>                             | <b>349,933</b>                            | <b>(216,223)</b>                          | <b>524,900</b>                           | <b>600,000</b>                             |
| <b>Total General and Administrative Expenses</b>  | <b>995,764</b>                       | <b>1,006,098</b>                           | <b>978,198</b>                            | <b>(17,567)</b>                           | <b>1,467,297</b>                         | <b>1,452,935</b>                           |
| <b>Total Payments to Affiliates</b>   | <b>-</b>                             | <b>(1,800)</b>                             | <b>-</b>                                  | <b>-</b>                                  | <b>-</b>                                 | <b>-</b>                                   |
| <b>Total Expenditures</b>   | <b>4,417,639</b>                     | <b>4,317,840</b>                           | <b>4,089,106</b>                          | <b>(328,533)</b>                          | <b>6,133,660</b>                         | <b>6,219,142</b>                           |
| <b>Change in Net Assets less investments</b>  | <b>1,299,455</b>                     | <b>841,347</b>                             | <b>1,445,633</b>                          | <b>146,177</b>                            | <b>741,134</b>                           | <b>292,272</b>                             |
| <b>Investment Income</b>  | <b>697,647</b>                       | <b>394,731</b>                             | <b>-</b>                                  | <b>(697,647)</b>                          | <b>-</b>                                 | <b>697,647</b>                             |
| <b>Change In Net Assets</b>   | <b>1,997,102</b>                     | <b>1,236,078</b>                           | <b>1,445,633</b>                          | <b>(551,470)</b>                          | <b>741,134</b>                           | <b>989,919</b>                             |

- **State of LA grant funding** reflects the full recognition of the FY23-24 grant
- **NEH funding:** the revenue reflects the “catch up” reimbursements received in June
- **Program Revenue:** see comments in Cover Notes
- **Overall expenses:** see comments in Cover Notes related to Grants and Professional Fees
- **Net Change in Assets:**
- **Professional fees:** see last page for breakout
- **General & Admin expenses:** see last page for breakout



HEAD START



938 Lafayette Street, Suite 300 • New Orleans, LA 70113  
(504) 523-4352 • [accounting@leh.org](mailto:accounting@leh.org)

## FUNDING SOURCE BREAKOUT

Louisiana Endowment for the Humanities

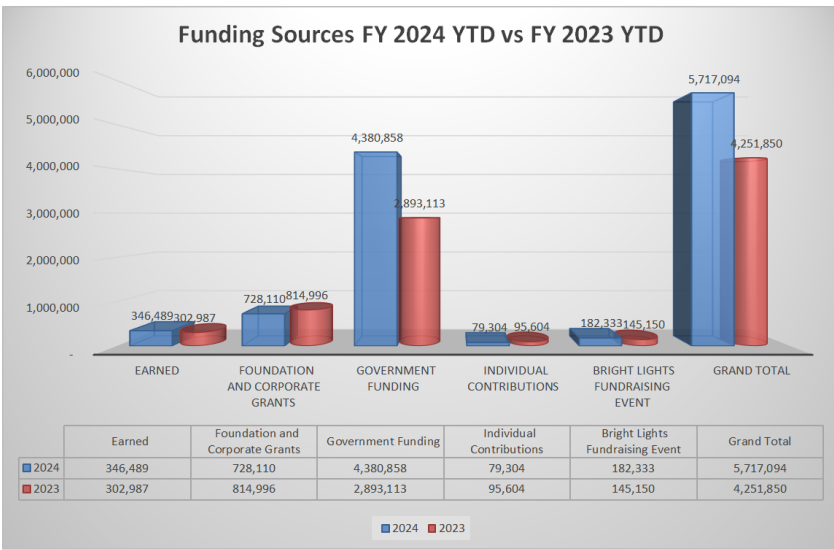
### Funding Sources

Fiscal Year through June 30, 2024

As of Date: 06/30/2024  
Funding Source Group: LEH E-100

|   | Current FYTD<br>06/30/2024 | Prior FYTD<br>06/30/2023 | % of Total<br>06/30/2024 | % of Total<br>06/30/2023 |
|---|----------------------------|--------------------------|--------------------------|--------------------------|
| LA State Funding                                | 2,856,009                  | 1,793,673                | 49.96 %                  | 42.19 %                  |
| Federal Funding (including Head Start Indirect) | 1,524,849                  | 1,099,440                | 26.67 %                  | 25.86 %                  |
| Foundation and Corporate Grants                 | 728,110                    | 814,996                  | 12.74 %                  | 19.17 %                  |
| Individual Contributions                        | 79,304                     | 95,604                   | 1.39 %                   | 2.25 %                   |
| Bright Lights Fundraising Event                 | 182,333                    | 145,150                  | 3.19 %                   | 3.41 %                   |
| Earned  | 346,489                    | 302,987                  | 6.06 %                   | 7.13 %                   |
| Total Funding Sources                           | 5,717,094                  | 4,251,850                | 100.00 %                 | 100.00 %                 |

0







HEAD START



THE HELIS FOUNDATION  
JOHN SCOTT CENTER

938 Lafayette Street, Suite 300 • New Orleans, LA 70113  
(504) 523-4352 • [accounting@leh.org](mailto:accounting@leh.org)

## ACADIANA MAY STATEMENT OF ACTIVITY

| <b>Prime Time HeadStart Lafayette</b><br><b>Board Level Performance Management</b><br><b>As of Date:</b> 06/30/2024<br><b>Funding Source Group:</b> Op Head Start ACA |                  |                  |                  |                 |                             |            |
|---|------------------|------------------|------------------|-----------------|-----------------------------|------------|
|   | YTD              | Prior YTD        | YTD Budget       |                 | YE                          |            |
|   | 06/30/24         | 06/30/23         | 06/30/24         |                 | 10/31/2024 - Budget through |            |
|   | Actual           | Actual           | FY24 Budget      | Budget Diff     | June is 67% of total budget |            |
|   |                  |                  |                  |                 | Budget                      | Ratio      |
| <b>Expenditures</b>   |                  |                  |                  |                 |                             |            |
| Direct Program Expenses   | 9,725            | 54,555           | 69,057           | 59,332          | 103,585                     | 9%         |
| Personnel   | 4,216,173        | 3,773,536        | 4,648,388        | 432,215         | 6,972,583                   | 60%        |
| Occupancy   | 74,972           | 89,584           | 81,680           | 6,708           | 122,519                     | 61%        |
| Professional Fees   | 301,369          | 361,915          | 280,064          | (21,305)        | 420,096                     | 72%        |
| General and Administrative Expenses   |                  |                  |                  |                 |                             |            |
| Advertising and Promotion   | 16,626           | 7,638            | -                | (16,627)        | -                           |            |
| Business Licenses and Permits   | 1,018            | 8,922            | -                | (1,017)         | -                           |            |
| Charitable Contributions  | 150              | -                | -                | (150)           | -                           |            |
| Conferences, Conventions, and Meetings  | 16,386           | 12,928           | 98,425           | 82,039          | 147,638                     | 11%        |
| Due and Subscriptions   | 18,396           | 2,590            | -                | (18,396)        | -                           |            |
| Equipment Purchase and Rental   | 99,404           | 62,623           | 30,134           | (69,270)        | 45,201                      | 220%       |
| Finance Charges   | 1,871            | (2,327)          | -                | (1,871)         | -                           |            |
| Insurance   | 97,108           | 107,550          | 83,870           | (13,238)        | 125,805                     | 77%        |
| Contracted Food Services  | 17               | -                | 23,334           | 23,317          | 35,001                      | 0%         |
| Credit Card Clearing  | (40,600)         | (18,540)         | -                | 40,600          | -                           |            |
| Office Supplies   | 162,042          | 250,752          | 181,671          | 19,628          | 272,506                     | 59%        |
| Other Expenses  | -                | 1,530            | -                | -               | -                           |            |
| Printing and Publications   | 2,195            | 1,292            | 50,800           | 48,606          | 76,200                      | 3%         |
| Postage and Delivery  | 573              | 499              | 2,117            | 1,544           | 3,176                       | 18%        |
| Repairs and Maintenance   | 282,087          | 126,120          | 147,733          | (134,354)       | 221,600                     | 127%       |
| Taxes   | 698              | -                | -                | (697)           | -                           |            |
| Telecommunication   | 26,584           | 45,794           | 23,467           | (3,119)         | 35,200                      | 76%        |
| Travel Expenses   | 24,411           | 21,732           | 20,000           | (4,410)         | 30,000                      | 81%        |
| Travel Expense for Public Officials   | 2,435            | 5,380            | 13,333           | 10,899          | 20,000                      | 12%        |
| Utilities   | 119,174          | 131,685          | 96,000           | (23,174)        | 144,000                     | 83%        |
| Allocated Indirect Costs  | 597,087          | 534,136          | 576,984          | (20,103)        | 865,476                     | 69%        |
| Total General and Administrative Expenses   | <b>1,427,662</b> | <b>1,300,304</b> | <b>1,347,868</b> | <b>(79,793)</b> | <b>2,021,803</b>            | <b>71%</b> |
| Parent Services Expense   | <b>4,969</b>     | <b>3,573</b>     | <b>11,430</b>    | <b>6,460</b>    | <b>17,145</b>               | <b>29%</b> |
| <b>Total Expenditures</b>   | <b>6,034,870</b> | <b>5,583,467</b> | <b>6,438,487</b> | <b>403,617</b>  | <b>9,657,731</b>            | <b>62%</b> |

- **Equipment** includes replacement laptops for staff (all had aged out at over 4 years)
- **Repairs** includes expenses @ Dodson (new chiller units) and IHM Early Head Start classroom conversions & expansion.
- **Utilities** are tracking over budget due to addition of gym (parish transferred the accounts to PTFR)



HEAD START



THE HELIS FOUNDATION  
JOHN SCOTT CENTER

938 Lafayette Street, Suite 300 • New Orleans, LA 70113  
(504) 523-4352 • [accounting@leh.org](mailto:accounting@leh.org)

## LEH/HFJSC BALANCE SHEET

Louisiana Endowment for the Humanities

Statement of Financial Position

As of Date:

06/30/2024

Funding Source Group:

LEH E-100 and JSC E-400

|   | LEH E-100<br>LEH E-100     | John Scott Center<br>LEH E-100 |                            |                           |                           |
|---|----------------------------|--------------------------------|----------------------------|---------------------------|---------------------------|
|   | Year To Date<br>06/30/2024 | Year To Date<br>06/30/2024     | Year To Date<br>06/30/2024 | Year Ending<br>10/31/2023 | Year Ending<br>10/31/2024 |
|   | LEH Entity                 | Actual                         | Current Year Balance       | Prior Year                | Difference                |
| <b>Assets</b>                           |                            |                                |                            |                           |                           |
| Current Assets                          |                            |                                |                            |                           |                           |
| Cash and Cash Equivalents               | 908,238                    | 19,844                         | 928,082                    | 1,084,490                 | (436,990)                 |
| Accounts Receivable, Net                | 107,090                    | 2,095                          | 109,185                    | 73,286                    | 113,693                   |
| Grants Receivable                       | 1,307,240                  | -                              | 499,646                    | 677,770                   | (178,124)                 |
| Pledges Receivable                      | -                          | -                              | -                          | 300,000                   | (300,000)                 |
| Other Current Assets                    | 7,053,344                  | 338,071                        | 7,391,415                  | 5,990,606                 | 1,400,809                 |
| Total Current Assets                    | 9,375,912                  | 360,010                        | 9,735,922                  | 8,126,152                 | 599,388                   |
| Long-term Assets                        | 5,663,816                  | 28,870                         | 5,692,686                  | 4,751,462                 | 1,037,020                 |
| <b>Total Assets</b>                     | <b>15,039,728</b>          | <b>388,880</b>                 | <b>15,428,608</b>          | <b>12,877,614</b>         | <b>2,550,994</b>          |
| <b>Liabilities and Net Assets</b>       |                            |                                |                            |                           |                           |
| Liabilities                             |                            |                                |                            |                           |                           |
| Short-term Liabilities                  |                            |                                |                            |                           |                           |
| Accounts Payable                        | 330,080                    | 48,234                         | 378,314                    | 176,605                   | 90,387                    |
| Accrued Liabilities                     | 80,019                     | -                              | 80,019                     | 267,233                   | (187,985)                 |
| Other Short-term Liabilities            | 3,350,272                  | 697,567                        | 4,047,838                  | 3,508,442                 | 539,397                   |
| Total Short-term Liabilities            | 3,760,370                  | 745,801                        | 4,506,171                  | 3,952,280                 | 441,798                   |
| Total Liabilities                       | 3,760,370                  | 745,801                        | 4,506,171                  | 3,952,280                 | 441,798                   |
| Net Assets                              | 11,279,358                 | (356,921)                      | 10,922,437                 | 8,925,334                 | 1,997,102                 |
| <b>Total Liabilities and Net Assets</b> | <b>15,039,728</b>          | <b>388,880</b>                 | <b>15,428,608</b>          | <b>12,877,614</b>         | <b>2,550,994</b>          |



HEAD START



938 Lafayette Street, Suite 300 • New Orleans, LA 70113  
(504) 523-4352 • accounting@leh.org

## LEH PROFESSIONAL FEES DETAIL

| Louisiana Endowment for the Humanities          |                            |                               |                            |                           |                |
|---|----------------------------|-------------------------------|----------------------------|---------------------------|----------------|
| Statement of Activities - By Grants             |                            |                               |                            |                           |                |
| As of Date:                                     | 06/30/2024                 |                               |                            |                           |                |
| Funding Source Group:                           | LEH E-100 and JSC E-400    |                               |                            |                           |                |
|   | Year To Date<br>06/30/2024 | or Year To Date<br>06/30/2023 | Year To Date<br>06/30/2024 | Year Ending<br>10/31/2024 |                |
|   | Year to Date               | or Year to Date               | Y24 Budget                 | Budget Diff               | Y24 Budget     |
| <b>Professional Fees</b>                        |                            |                               |                            |                           |                |
| Consulting - Admin/Mgmt Services Expense        | 28,579                     | 64,653                        | 3,333                      | (25,246)                  | 5,000          |
| Consulting - Fundraising Services Expense       | 1,500                      | 3,502                         | -                          | (1,500)                   | -              |
| Consulting - IT Services Expense                | 53,624                     | 3,798                         | 9,667                      | (43,957)                  | 14,500         |
| Consulting - Marketing/PR Consulting Expense    | 33,400                     | 23,082                        | 31,767                     | (1,633)                   | 47,650         |
| Consulting - Temporary Help                     | 11,160                     | 2,160                         | -                          | (11,160)                  | -              |
| Consulting - Event Management                   | 6,896                      | 4,545                         | 1,667                      | (5,229)                   | 2,500          |
| Consulting - Assessment + Analysis              | -                          | 3,600                         | -                          | -                         | -              |
| Consulting - Graphic Design                     | 11,120                     | 16,995                        | 10,817                     | (303)                     | 16,225         |
| Consulting - Substitutes                        | 375                        | 675                           | -                          | (375)                     | -              |
| Consulting - Staff Training                     | 750                        | -                             | 3,333                      | 2,583                     | 5,000          |
| Consulting - Scholar Honoraria                  | 17,510                     | 7,862                         | 17,600                     | 90                        | 26,400         |
| Consulting - Other                              | 117,314                    | 22,169                        | 77,800                     | (39,514)                  | 116,700        |
| Consulting - Facilitator Expense                | 3,900                      | 10,900                        | -                          | (3,900)                   | -              |
| PT Consulting - Honoraria (Teacher Stipend) Exp | 30,844                     | 6,250                         | 25,000                     | (5,844)                   | 37,500         |
| PT Consulting - Prog. Coordinator Expense       | 75,125                     | 53,125                        | -                          | (75,125)                  | -              |
| PT Consulting - Scholar Expense                 | 52,175                     | 30,249                        | -                          | (52,175)                  | -              |
| PT Consulting - Storyteller Expense             | 49,125                     | 22,550                        | -                          | (49,125)                  | -              |
| PT Consulting - Preschool Coordinator Expense   | 8,850                      | 6,300                         | -                          | (8,850)                   | -              |
| PT Consulting - Preschool Facilitators          | 58,650                     | 50,550                        | -                          | (58,650)                  | -              |
| PT Consulting - Curricula Developers            | -                          | 14,863                        | -                          | -                         | -              |
| PT Consulting - Podcast Consultants             | 1,100                      | -                             | -                          | (1,100)                   | -              |
| PT Consulting - Other                           | 4,830                      | 5,118                         | 187,167                    | 182,337                   | 280,750        |
| Professional Development                        | 4,414                      | 6,968                         | 30,933                     | 26,519                    | 46,400         |
| Professional Services - Accounting              | 81,426                     | 87,766                        | 86,667                     | 5,240                     | 130,000        |
| Professional Services - Legal Services Expense  | 15,933                     | 25,761                        | 23,333                     | 7,401                     | 35,000         |
| <b>Total Professional Fees</b>                  | <b>668,600</b>             | <b>473,440</b>                | <b>509,083</b>             | <b>(159,517)</b>          | <b>763,625</b> |





HEAD START



THE HELIS FOUNDATION  
JOHN SCOTT CENTER

938 Lafayette Street, Suite 300 • New Orleans, LA 70113  
(504) 523-4352 • [accounting@leh.org](mailto:accounting@leh.org)

## LEH GENERAL & ADMIN EXPENSES DETAIL

| Funding Source Group:                            |                            | LEH E-100 and JSC E-400       |                            |                           |            |
|--|----------------------------|-------------------------------|----------------------------|---------------------------|------------|
|  | Year To Date<br>06/30/2024 | or Year To Date<br>06/30/2023 | Year To Date<br>06/30/2024 | Year Ending<br>10/31/2024 |            |
|  | Year to Date               | ior Year to Date              | Y24 Budget                 | Budget Diff               | Y24 Budget |
| <b>General and Administrative Expenses</b>       |                            |                               |                            |                           |            |
| Total Advertising and Promotion                  | 23,949                     | 28,817                        | 11,500                     | (12,449)                  | 17,250     |
| Total Amortization                               | 4,455                      | 4,455                         | 20,000                     | 15,545                    | 30,000     |
| Total Bad Debt Expenses                          | -                          | 8,400                         | -                          | -                         | -          |
| Total Business Licenses and Permits              | (813)                      | 1,196                         | 1,000                      | 1,813                     | 1,500      |
| Total Charitable Contributions                   | 13,300                     | 700                           | 520                        | (12,780)                  | 780        |
| Venue  | 13,356                     | 5,110                         | 14,333                     | 977                       | 21,500     |
| Catering   | 49,562                     | 46,117                        | 30,000                     | (19,562)                  | 45,000     |
| Audio/Visual                                     | 15,292                     | 149                           | 4,533                      | (10,759)                  | 6,800      |
| Refundable Deposits                              | -                          | 343                           | -                          | -                         | -          |
| Board + Governance                               | 830                        | -                             | -                          | (830)                     | -          |
| Employee Training Expense                        | 2,989                      | -                             | -                          | (2,989)                   | -          |
| Community Meetings                               | 445                        | 390                           | -                          | (445)                     | -          |
| Meetings & Events - Other                        | 16,506                     | 63,288                        | 112,000                    | 95,494                    | 168,000    |
| Total Conferences, Conventions, and Meetings     | 98,981                     | 115,398                       | 160,867                    | 61,886                    | 241,300    |
| Total Copying and Printing                       | -                          | 1,160                         | -                          | -                         | -          |
| Total Depreciation                               | 122,575                    | 136,125                       | 142,489                    | 19,914                    | 213,733    |
| Total Due and Subscriptions                      | 33,055                     | 16,244                        | 19,302                     | (13,753)                  | 28,953     |
| Total Equipment Purchase and Rental              | 29,082                     | 103,525                       | 86,113                     | 57,030                    | 129,169    |
| Total Finance Charges                            | 11,933                     | 10,165                        | -                          | (11,933)                  | -          |
| Total Insurance                                  | 95,747                     | 96,506                        | 77,734                     | (18,013)                  | 116,601    |
| Total Interest Expenses                          | (14,089)                   | -                             | -                          | 14,089                    | -          |
| Total Contracted Food Services                   | 6,627                      | -                             | -                          | (6,627)                   | -          |
| Total Credit Card Clearing                       | 549                        | -                             | -                          | (549)                     | -          |
| <b>Office Supplies</b>                           |                            |                               |                            |                           |            |
| Supplies - Office Supplies                       | 22,430                     | 22,569                        | 21,094                     | (1,337)                   | 31,641     |
| Supplies - IT Software                           | 19,068                     | 25,848                        | 1,600                      | (17,468)                  | 2,400      |
| Supplies - Materials                             | 13,697                     | 3,902                         | 40,133                     | 26,437                    | 60,200     |
| Supplies - Head Start Program Education          | 242                        | 2,043                         | -                          | (242)                     | -          |
| Supplies - Head Start Food Service Supplies      | 273                        | 109                           | -                          | (273)                     | -          |
| Supplies - Other                                 | 1,102                      | 10,528                        | 1,267                      | 166                       | 1,901      |
| Total Office Supplies                            | 56,813                     | 64,999                        | 64,094                     | 7,282                     | 96,142     |
| Total Other Expenses                             | 501                        | 350                           | -                          | (501)                     | -          |
| <b>Printing and Publications</b>                 |                            |                               |                            |                           |            |
| Printing - Marketing                             | 22,118                     | 8,713                         | 14,583                     | (7,535)                   | 21,875     |
| Printing - Programmatic                          | 4,003                      | 14,509                        | 2,400                      | (1,603)                   | 3,600      |
| Printing - Magazines                             | 73,990                     | 72,882                        | 73,533                     | (456)                     | 110,300    |
| Printing - Books                                 | 1,820                      | 2,703                         | -                          | (1,820)                   | -          |
| Total Printing and Publications                  | 101,930                    | 98,807                        | 90,517                     | (11,414)                  | 135,775    |
| <b>Postage and Delivery</b>                      |                            |                               |                            |                           |            |
| Postage & Shipping - General Office              | 13,594                     | 13,057                        | 4,513                      | (9,081)                   | 6,769      |
| Postage & Shipping - Artwork                     | 165                        | -                             | -                          | (165)                     | -          |
| Posting & Shipping - Other                       | 18,194                     | 7,507                         | 13,095                     | (5,099)                   | 19,643     |
| Total Postage and Delivery                       | 31,952                     | 20,565                        | 17,608                     | (14,344)                  | 26,412     |
| <b>Repairs and Maintenance</b>                   |                            |                               |                            |                           |            |
| Repairs & Maintenance - General                  | 116,595                    | 40,151                        | 58,492                     | (58,103)                  | 87,738     |
| Custodial + Maintenance Supplies                 | 1,152                      | 1,420                         | 3,683                      | 2,531                     | 5,525      |
| Janitorial Services                              | 32,282                     | 28,029                        | 37,447                     | 5,165                     | 56,170     |
| Security Services                                | 76,155                     | 32,574                        | 38,039                     | (38,115)                  | 57,059     |
| Total Repairs and Maintenance                    | 226,183                    | 102,175                       | 137,661                    | (88,522)                  | 206,492    |
| Total Taxes                                      | 3,280                      | 17,429                        | -                          | (3,280)                   | -          |
| Total Telecommunication                          | 20,102                     | 18,071                        | 5,600                      | (14,502)                  | 8,400      |
| <b>Travel Expenses</b>                           |                            |                               |                            |                           |            |
| Travel - Staff                                   | 76,836                     | 64,967                        | 71,483                     | (5,352)                   | 107,225    |
| Travel - Consultants                             | 5,568                      | 4,006                         | 5,350                      | (218)                     | 8,025      |
| Travel - Participants (Teachers, Families, etc.) | 20,046                     | 23,019                        | 14,693                     | (5,353)                   | 22,040     |
| Total Travel Expenses                            | 102,449                    | 91,991                        | 91,527                     | (10,923)                  | 137,290    |
| Travel Expense for Public Officials              |                            |                               |                            |                           |            |
| Transportation - Other                           | 442                        | -                             | -                          | (442)                     | -          |
| Total Travel Expense for Public Officials        | 442                        | -                             | -                          | (442)                     | -          |
| <b>Utilities</b>                                 |                            |                               |                            |                           |            |
| Utilities  | 53,087                     | 39,763                        | 51,667                     | (1,420)                   | 77,500     |
| Total Utilities                                  | 53,087                     | 39,763                        | 51,667                     | (1,420)                   | 77,500     |
| Total Allocated Indirect Costs                   | 25,600                     | 29,257                        | (0)                        | (25,600)                  | (0)        |
| Total General and Administrative Expenses        | 1,075,870                  | 1,006,098                     | 978,198                    | (97,672)                  | 1,467,297  |