2014-2015

ANNUAL OPERATING BUDGET

of the

OUACHITA PARISH SCHOOL BOARD
Monroe, Louisiana



For the Fiscal Period
July 1, 2014 - June 30, 2015

Robert W. Webber, Ed.D.
Superintendent

Jerry R. Hicks, District D
Board President

Juanita H. Duke, CPA
Director of Business

Prepared by the Ouachita Parish School Board
Business Department

Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2014-2015

INTRODUCTORY

SECTION


OUACHITA PARISH SCHOOL SYSTEM
COMMITTED
to Academic Excellence
for ALL Students!

Ouachita Parish School Board
Annual Operating Budget
Presentation and Format of the Budget Document
Fiscal Year 2014-2015

The Superintendent shall prepare or cause to be prepared a comprehensive budget for the ensuing fiscal year by no later than September 15th of each year (R.S. 17:88). This budget document shall be presented to the Ouachita Parish School Board and shall include:

Budget Message
A budget message signed by the superintendent of education shall include a summary description of the proposed financial plan, policies and objectives, assumptions, budgetary basis, and a discussion of the most important features. (R.S. 39:1305(c)(1))

Funds Budgeted
Activities of the General Fund and Special Revenue Funds are presented to the Board for adoption annually. Formal adoption of the budget for Debt Service, Capital Projects, and Internal Service Funds are not required in accordance with the Louisiana Local Government Budget Act.

Organization of the Budget
The accounts of the School Board are organized on the basis of funds, each which is considered a separate accounting entity. The operations of each fund are accounted for with separate sets of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures. The School Board's operating budget consists of the following funds:

General Fund
Special Revenue Funds:
- District No. 1 Maintenance & Operating Sales Tax
- 1968 Sales Tax Fund – Supplemental Salaries
- 1995 Sales Tax Fund – Supplemental Salaries & Benefits
- West Ouachita Sales Tax Fund
- Child Nutrition Program Fund
- Title I Program Fund
- Special Education Fund (IDEA)
- Other Federal Grant Fund
- State Grant Fund
- Local Grant Fund

Debt Service Funds

Each fund is comprised of another sub-set of funds that are combined to establish each primary fund above. After the presentation of each fund above, a more detailed listing of funds and their respective budgets described in detail by function and object is further presented.

Budget Document
The budget document shall include a statement for the general fund and each special revenue fund showing:
- Estimated fund balances at beginning of year;
- Estimate of all receipts and revenues to be received;
- The revenue itemized by source;
- The recommended expenditures itemized by department, function and character;
- The other funding sources and uses;
- The estimated fund balance at the end of the fiscal year.
  (R.S. 39:1305(C)(2)(a))

Ouachita Parish School Board
Annual Operating Budget
Presentation and Format of the Budget Document
Fiscal Year 2014-2015

Basis of Budgeting

Budgets are prepared on the same basis of accounting as is used in the comprehensive annual financial statements. The basis of budgeting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. All funds within this document are maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., when it is both measurable and available.

Budget Classification

The presentation of the budget includes clearly presented side-by-side detailed comparison of information for the current year, including fund balances at the beginning of the year, year-to-date actual receipts and revenues received and estimates of all receipts and revenues to be received the remainder of the year;

- Estimated and actual revenues itemized by source;
- Year-to-date actual expenditures and estimates of all expenditures to be made the remainder of the year itemized by agency, department, function, and character;
- Other financing sources and uses by source and use, both year-to-date actual and estimates for the remainder of the year; and
- The percentage change for each item of information.
  R.S. 39:1305(C)(2)(a)

Revenues are budgeted by source and expenditures are budgeted by function as defined by the Louisiana State Board of Elementary and Secondary Education under Bulletin 1929.

Ouachita Parish School Board
Annual Operating Budget
Presentation of the Budget Document
Fiscal Year 2014-2015

Budget Adoption Instrument
The operating budget shall be accompanied by a proposed budget adoption resolution.

Adoption Procedures
The school board shall adopt and otherwise implement the budget in an open meeting prior to September 15th of the fiscal year. The adopted budget shall be balanced with approved expenditures not exceeding the total of estimated funds available. If the school board fails to adopt budget by September 15th, the school board's budget for the new fiscal year will be limited to 50% appropriation for all items appropriated in the previous year's budget. (R.S. 39:1309(A)(1), R.S. 39:1309(B), R.S. 39:1312)

All action necessary to adopt or revise the budget shall be taken in an open meeting with a simple majority of the Board voting in favor of the proposed resolution and/or revisions. This adoption is scheduled for August 26, 2014 at a regular board meeting at 12:00 p.m. at the Ouachita Parish School Board office, 100 Bry Street Monroe, Louisiana.

Public Involvement in the Budget
Upon completion of the proposed budget, the Superintendent shall publish a notice in the newspaper stating that the proposed budget is available for public inspection. The notice shall also state that a public hearing on the proposed budget shall be held; the date, time and place of the hearing shall be specified in the notice. The guidelines for following public involvement shall apply as follows:

Public Inspection of the Proposed Budget
The proposed budget document shall be made available for public inspection at least 15 days prior to the date of budget adoption by the School Board, by publishing a notice stating the proposed budget is available for public inspection. Also, it shall be made available to the public at the School Board Central Office, 100 Bry Street, Monroe, Louisiana, between the hours of 8:00 a.m. and 4:00 p.m., Monday through Friday, excluding holidays. This notice was published on August 7, 2014 in the Ouachita Citizen. (R.S. 39:1306)

Public Hearing on the Proposed Budget
The Ouachita Parish School Board shall conduct at least one public hearing prior to the adoption of the proposed budget at its regular meeting in August. The notice shall be published at least 10 days prior to the date of the first public hearing. The notice of the public hearing was published on August 7, 2014 in the Ouachita Citizen and is scheduled for August 26, 2014 at 11:00 a.m. at the Ouachita Parish School Board Office, 100 Bry Street, Monroe, Louisiana. (R.S. 39:1307)

Periodic Budget Reconciliation
The adopted budget and any duly authorized amendments shall form the framework from which the Superintendent or his designee shall monitor revenues and control expenditures. When total revenues fail to meet total budgeted revenue by 5% or more and/or when total actual expenditures exceed total budgeted expenditures by 5% or more and/or actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by 5% or more and fund balance is being used to fund current year expenditures and/or there has been a change in operation upon which the original adopted budget was developed, the school board shall adopt a budget amendment in an open meeting to reflect such change. In no event shall a budget amendment be adopted proposing expenditures which exceed the total of estimated funds available for the fiscal year. (R.S. 39:1311 and R.S. 39:1310)

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- The percentage change for each item of information.
  R.S. 39:1305(C)(2)(a)

Revenues are budgeted by source and expenditures are budgeted by function as defined by the Louisiana State Board of Elementary and Secondary Education under Bulletin 1929.

PUBLIC NOTICE

OUACHITA PARISH SCHOOL BOARD

PROPOSED 2014-15 ANNUAL OPERATING BUDGET

The Ouachita Parish School Board's proposed 2014-15 operating budget is available for public inspection at the Ouachita Parish School Board office at 100 Bry Street, Monroe, Louisiana, during regular business hours from 8:00 A.M. to 4:00 P.M. A public hearing on the proposed budget will be held at 11:00 A.M. on August 26, 2014 in the Ouachita Parish School Board meeting room. The School Board will consider adopting the proposed budget at its regular meeting at 12:00 P.M. on August 26, 2014.

Publish Date:

Thursday, August 7, 2014 in *The Ouachita Citizen*


OUACHITA PARISH SCHOOL SYSTEM
COMMITTED
to Academic Excellence
for ALL Students!

OUACHITA PARISH SCHOOL BOARD
Monroe, Louisiana

BUDGET RESOLUTION

A resolution adopting the annual operating budget which sets forth the revenues, expenditures, fund balances, and designations made thereof, for the General Fund and Special Revenue Funds of the Ouachita Parish School Board for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Whereas, Robert W. Webber, in his capacity as chief administrative officer of the Ouachita Parish School Board, has caused to be prepared with the assistance of Juanita Duke, Director of Business, a proposed General Fund and Special Revenue Funds Budgets for the fiscal year beginning July 1, 2014 and ending June 30, 2015, which was accompanied by a budget adoption resolution; and

Whereas, the proposed General Fund and Special Revenue Fund Budgets as shown in the Annual Operating Budget document following the budget adoption resolution shows the revenues itemized by source and the expenditures itemized by function as required by Louisiana R.S. 39:1305; and

Whereas, the accompanying budget adoption resolution has been submitted to the School Board for review and consideration; and

Whereas, notice of a public hearing on the proposed General Fund and Special Revenue Fund Budgets and notice of the availability of the proposed budgets for review have been timely published in the Ouachita Citizen on Thursday, August 7, 2014; and

Whereas, a public hearing on the proposed General Fund and Special Revenue fund Budgets was held on August 26, 2014 at 11:00 a.m. at the meeting place of the Ouachita Parish School Board has now been reviewed and considered;

BE IT RESOLVED by the Ouachita Parish School that:

SECTION 1: The accompanying detailed estimate of revenues, expenditures, and classifications of fund balances for the fiscal year beginning July 1, 2014, and ending June 30, 2015, is hereby adopted to serve as the operating budget for the Ouachita Parish School Board during the same period.

SECTION 2: Amounts are available for expenditures only to the extent included within the 2014-15 operating budget within a five-percent (5%) variance in accordance with Louisiana Revised Statute 39:1309-1310. The Board hereby grants authorization to administration to make the expenditures provided for herein and to implement the policies provided herein.

SECTION 3: The Superintendent, Robert W. Webber, or his successor, and the Director of Business, Juanita Duke, or her successor, are hereby authorized to make such changes within the various budget classifications as deemed necessary, provided such changes in revenue do not exceed 5% of budgeted revenues and changes in expenditures do not exceed 5% of budgeted expenditures of each respective fund. All changes made shall be collectively incorporated into a final revised operating budget that is to be submitted to the Finance Committee for review and consideration for approval by the School Board at year-end or sooner, if deemed necessary.

SECTION 4: Further authority is granted to the Superintendent, Robert W. Webber, the Assistant Superintendent, Don Coker, and the Director of Business, Juanita Duke, or their successors, to enter into routine and necessary contracts or agreements to implement the general business operations of the School Board. Any service contracts or agreements to conduct School Board operations that are non-routine in nature must be submitted to the School Board for approval.

SECTION 5: The School Board shall be notified in writing when:

A. Total revenues & other sources plus projected revenues & other sources for the remainder of the year, within a fund, are failing to meet the total budgeted revenues & other sources by five-percent (5%) or more; or

B. Total expenditures & other uses plus projected expenditures & other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures & other users by five-percent (5%) or more, or

C. The actual beginning fund balance, within a fund, fails to meet the estimated beginning fund balance by five percent (5%) or more and the fund balance is being used to fund current year expenditures.

SECTION 6: The School Board reserves solely and exclusively unto itself the right, power and authority to:

A. Adopt budgets and make, approve, change, or reject appropriations for any and all funds, fund types, programs, grants, awards or projects, irrespective of the source of funding;

B. Make such amendments to any budgets as the economic circumstances prevailing or arising during the fiscal year may demand; and

C. Make appropriations and expenditures for any contingency or emergency of any nature that may arise during the course of the fiscal year.

SECTION 7: Authorization of any expenditure or award of any contract by the School Board shall constitute authority to disburse funds and effect such budget amendments as may be required.

SECTION 8: Approval of employment, positions, salary schedules or compensation adjustments by the School Board shall constitute authority to disburse funds and effect such budget amendments as may be required.

SECTION 9: If, at the end of any fiscal year, the appropriations necessary for the support of expenditures of the ensuing fiscal year have not been made, then fifty-percent (50%) of the amounts appropriated by the budget resolution for the last completed fiscal year shall be deemed re-appropriated for the objects and purposes specified in the resolution for the preceding fiscal year, as provided by R.S. 39:1311.

SECTION 10: This resolution shall continue in effect until superceded by the budget adoption resolution for the ensuing fiscal year.

PASSED AND ADOPTED at Monroe, Louisiana, on this 26th day of August, 2014.

President, Ouachita Parish School Board

ATTEST:

Secretary, Ouachita Parish School Board


OUACHITA PARISH SCHOOL SYSTEM
COMMITTED
to Academic Excellence
for ALL Students!

Ouachita Parish School Board
100 Bry Street
Monroe, Louisiana 71201

July 29, 2014

To the Citizens of Ouachita Parish
and Members of the
Ouachita Parish School Board:

In accordance with Louisiana Revised Statutes Title 39, Chapter 9, Louisiana Local Government Budget Act (LA R.S. 39:1301 et. seq.), we submit herewith the proposed budget for the period July 1, 2014 through June 30, 2015. A Public Hearing on the budget will be held on August 26, 2014, at 11:00 a.m. in the board room immediately prior to the regular scheduled board meeting to receive comments and recommendations from the public on this proposed budget before the budget resolution is approved by the Board.

Educational Goals and Objectives

Educational goals are established each year by district administration, and resources are allocated in order to meet these goals. It is a delicate balance of policy choices. It also represents a delicate balance between the educational needs of the students and the ability of the community to provide the necessary financial support.

The No Child Left Behind Act and the State of Louisiana's Accountability System have placed specific mandates on local school systems to meet growth and performance targets. Every school in every district across the state is expected to show growth each year. Guiding the educational goals established and the decisions made are…

…our mission statement:

> "*Through collaboration among all stakeholders, the Ouachita Parish School System will ensure that all students attain the knowledge and skills needed to be productive citizens.* "

…and our philosophical beliefs:

(1) Every student will learn, therefore, each student must be provided challenging instructional methods, materials, and experiences in the most appropriate learning environment.

(2) A safe learning climate should be provided wherein the student can develop a positive self-concept, self-direction, and a sense of personal responsibility.

(3) Every preschooler should be provided equal access to developmentally appropriate learning opportunities which ensure readiness for school.

(4) Learning experiences for every student should include the four areas of development: cognitive, social, physical, and emotional.

(5) The secondary curriculum should include a wide range of vocational courses, thus preparing the non-college bound student for the workforce.

(6) Alternative instructional settings should be provided for students with unique learner needs.

(7) Schools, families, businesses, and communities should forge active partnerships to foster the academic success of children and to collaborate in planning for school improvement.

(8) Encouragement and support should be provided by all active partners to educators as they continue their professional development.

Financial Goals and Objectives

The development of the 2014-2015 Operating Budget was an effort of the Superintendent and Management. All revenue and expenditure items were reviewed and considered. The goals, mission and financial policies of the school system were considered in the allocation of funds.

The school board is required by state law to provide a balanced budget. A balanced budget is defined as "a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund." The proposed budget presented herewith is considered to be a balanced budget.

In the State of Louisiana, each school system is required to expend a minimum of 70% of all dollars in instructional areas. The Ouachita Parish School Board meets or exceeds that requirement each year, and will continue to budget at least 70% of expenditures in instructional areas. Additionally, beginning with the 2010-11 fiscal year the state requires each school system to spend the additional "weighted" funding received within the Minimum Foundation Program (MFP) formula on those specific weighted categories generating the additional funding. Those categories of weighted expenditures and their assigned weights per identified student are:

At-risk	22%
Special education	150%
Gifted & talented	60%
Career & technical education units	6%

In addition, the School Board will strive to budget and maintain a General Fund ending fund balance of at least 10% to 15% of total expenditures in accordance with School Board's minimum fund balance policy, which exceeds the State of Louisiana Department of Education's recommended ending balance of 7.5%. There are three primary reasons to maintain an adequate fund balance.

- **Cash Flow** – It is essential for the School Board to have enough cash on hand for payroll and other obligations to be made timely because (1) property tax revenues are not received until January, February, and March of each calendar year, and (2) most state and federal grants require the School Board to make payment first before the grant will make reimbursement.

- **Unforeseen Events** – Reserves often act as a contingency to meet unbudgeted and unexpected needs, thus allowing time to make permanent changes to the budget and preventing fiscal problems from needlessly worsening.

- **Financial Security** – A fund reserve demonstrates a sign of financial strength and security to banking and financial institutions allowing the School Board to borrow funds and sell bonds when schools need to be built or renovated at more favorable rates, thus saving the taxpayer money.

Funds and Fund Types

The Ouachita Parish School Board, along with other school boards throughout the State of Louisiana, record and report all financial transactions using standards set by the Governmental

Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP). Accordingly, these standards require all school boards to use individual funds that must be categorized in one of 11 different fund types. But only two of these fund types are presented in this operating budget: the General Fund, Special Revenue Funds, and Debt Service Funds. The Capital Projects Fund and Internal Service Fund are not included. Only the General Fund and Special Revenue Funds are required to adopt an annual operating budget under the Louisiana Local Government Budget Act and the Debt Service Schedule is presented as its expenditures require the allocation of local revenue sources.

Summary of All Funds

The following chart summarizes all funds of the Ouachita Parish School Board, including local, state and federal grant funds (excluding capital projects and internal service funds).

ALL FUNDS COMBINED	Actual 2012-2013	Actual (Unaudited) 2013-2014	Original Budget 2014-2015
Revenues & Other Financing Sources	$ 220,473,033	$ 226,599,070	$ 231,172,216
Expenditures & Other Financing Uses	208,555,381	220,939,754	236,552,111
Excess Revenues (Expenditures)	17,153,076	5,659,316	(5,379,895)
Beginning Fund Balance	56,163,478	67,081,130	72,667,944
Ending Fund Balance	$ 67,081,130	$ 72,667,944	$ 67,288,049

Explanation of Net Change in Fund Balance –

Total of all funds available to the School Board in this budget will decrease by approximately $5,379,895 this fiscal year. This is the result of the anticipated increase in overall revenues being outpaced by rising operating expenditures:

- Total revenues of all funds of the School Board are projected to increase this year approximately 2.0%, or $4.5 million.
  - State Minimum Foundation Program (MFP) funding is projected to be level this year with no major changes in student enrollment expected at this time.
  - Overall combined growth in sales taxes of $1.36 million, or 3.2%, is anticipated. A slowing growth trend was evident in the 2013-14 fiscal year and is expected to remain for 2014-15.
  - Property tax revenues are expected to increase about 4.85%, or by about $890,525 which is lower than prior years but a normal trend at this time in the 4-year reassessment cycle.
  - No major changes in Federal grant program funding is anticipated in 2014-15.
  - State and local grants are expected to decrease about $78,000 as some grant programs allocations were reduced for 2014-15 or have not yet been allocated.
  - Increase in operating transfers from local sales tax to pay new debt service requirements of $2.2 million.

- Overall expenditures are projected to rise significantly at $15.6 million, or 6.6% primarily as a result of the following:
  - The employer contribution rate to the Teacher's Retirement System is increasing from 27.2% to 28.0% which is equivalent to a 2.95% increase in cost, or approximately $791,000 overall.
  - The employer contribution rate to the School Employees Retirement system is increasing from 32.3% to 33.0% for a 2.17% increase in cost, or approximately $111,217 across all funds.
  - Group insurance costs are expected to increase by nearly $2.8 million due to a premium 5% rate increase that went into effect in June 2014 and increased membership in the group health plan driven by the individual mandate requirements of the Patient

Protection and Affordability Care Act (PPACA). Also, anticipated is management's projection of an additional 3.25% increase in premium cost to occur during the fiscal year. The Office of Group Benefits acknowledges more possible increases at the time of the next open enrollment due to rising trend rates, dwindling plan reserves, and the mandated PPACA fees: the annual PICOR fee ($2 per plan member) and Reinsurance fee ($63 per plan member) payments that are due in 2014-15. These costs, according to PPACA guidelines, can be passed on in premium increases to plan employers and participants.

- An additional $572,572 is allocated for new textbooks adoptions and replacements.
- Commercial insurance premiums of $478,072 deferred through policy extensions in 2013-14 will now be realized in the 2014-15 fiscal year. Overall premiums remain flat.
- Approximately $1.3 million increase in employee sales tax supplement distributions from overall increases in sales tax collections.
- Increase in capital projects scheduled in the West Ouachita school district anticipating use of approximately $5.19 million more in the West Ouachita District Sales Tax Fund over the prior year.
- Normal employee step increases are anticipated to be approximately $972,500, or about 1% of salary annually.
- Increased annual debt service payments of about $2.5 million for $24.8 million in new bonds sold in July 2014.

General Fund

The General Fund is the principal operating fund of the School Board. It is used to account for all financial resources of the school system except for those required to be accounted for in a separate fund. The primary revenues of this fund are state MFP funds, a 5.14 mill constitutional parish-wide property tax, and a 24.15 mill parish-wide property tax renewed by voters in April 2011 for 10 years.

General Fund	Actual 2012-2013	Actual (Unaudited) 2013-2014	Original Budget 2014-2015
Revenues & Other Financing Sources	$ 139,658,841	$ 143,900,461	$ 144,650,477
Expenditures & Other Financing Uses	136,660,306	142,508,084	146,590,673
Excess Revenues (Expenditures)	2,998,535	1,392,377	(1,940,196)
Beginning Fund Balance	14,888,916	17,887,451	19,279,828
Ending Fund Balance	$ 17,887,451	$ 19,279,828	$ 17,339,632

Explanation of Net Change in Fund Balance –

The projected reduction in fund balance of approximately $1.9 million is due to anticipated expenditures growing at a faster pace than expected revenues:

Revenues:

General Fund revenues have historically increased over the past several years. In 2013-14, the increase was due to a one-time state appropriation of $2.88 million. In 2014-15 this one-time appropriation was made permanent by increasing the base per pupil allotment in the MFP funding formula by 2.75% from $3,855 to $3,961 per student enrolled on October 1st of each year. Overall General Fund revenues are expected to increase in 2014-15 by approximately $750,000 primarily due to an expected increase of 4.8% in parish-wide property tax collections based on recent fiscal year trends.

Expenditures:

Likewise, expenditures have also historically increased, and most significantly in recent years due to rising costs of employee benefits such as retirement and health insurance. The $4.08 million of additional expenditures is expected to be the result of the following factors:

- Increases of approximately 2.77% in employer retirement plan contributions, or $663,000.

- Salary step increase of approximately 1% of salary, or $824,000.
- Allocation of $517,158 of additional funds are needed to purchase new 9-12th grade textbooks (Glencoe McGraw Hill) and 6-8th grade math textbooks (MY MATH- Glencoe-McGraw Hill) that align with the state adopted Common Core State Standards (CCSS). Also, included are new 3-5th grade reading books (Reading Wonders) and an allocation for replacement textbooks.
- Net increase of approximately 18 positions for areas of critical need that include allotments for 10.5 teachers, 1 paraprofessional, 3 custodians, 3 bus drivers and 1 aide, 2 speech therapist, 1 middle school counselor, 1 instructional supervisor. After eliminating 1 psychologist position, 3.5 instructional specialists, and 1 director position, this is a net increase of about $544,400 in staffing cost.
- Then there is an anticipated $2.0 million increase in group health insurance benefit costs expected in the General Fund due to premium increases and increased membership. As a one-time funding help to the General Fund, the cost of this anticipated increase in health care expenditures is being transferred to the District No. 1 Maintenance & Operating Sales Tax fund for the 2014-15 fiscal year.
- Approximately $44,453 is budgeted for extra printing costs for CCSS curriculum. However, we are unsure as to how much printing costs will actually be incurred for implementing CCSS curriculum.
- An additional $220,922 is budgeted for payment of eligible tuition for online course enrollments for career tech education, dual-enrollment courses, advanced placement courses or other TOPS eligible courses. These funds are made available through a portion of this year's state MFP allocation.
- The new rotation cycle for band uniform allotments for high schools will begin in 2014-15 as well as the rotation of band equipment allotments to middle schools. This is an increase of $84,225 in band equipment and supplies.
- A $5 per day increase in the daily rate of pay for a day-by-day substitute teacher was approved by the school board and made effective this school year. The estimated cost is budgeted to be around $71,000 for the year.
- Utility costs are anticipated to increase by $510,903 due to trending increases in energy rates. A 19% increase in electricity bills occurred in 2014-15 and a 15% increase is conservatively estimated in 2014-15 due to the historical increase in the fuel rate adjustment factored charged on monthly utility bills.

Other recurring operating transfers include the following budgeted items:

- An operating transfer of $200,000 to the District No. 1 Maintenance & Operating Fund is budgeted to help offset excess costs for routine facility maintenance in that fund.
- The normal transfer of about $300,000 to the Workers Compensation Fund was eliminated in the budget for 2014-15.
- Additional $200,000 in funds are being committed to maintain a General Fund reserve for facility maintenance expenditures to assist with emergency repairs to major facility equipment. It is the recurring policy of the School Board to commit a total of $1,000,000 of its available fund balance for such purpose.
- The transfer of local funds through the MFP to local charter schools is estimated to increase by $71,057 this year according to the 2014-15 initial MFP budget letter.

The General Fund is projected to end the year with a fund balance of approximately $17.3 million, or 11.88% of total projected General Fund expenditures. This fund balance percentage falls within the School Board's minimum fund balance policy of 10-15% percent of total General Fund expenditures. This is also above the State Department of Education's recommended level of 7.5%. For bond rating purposes, a minimum balance of 10% or more helps to sustain our current and future bond ratings.

District No. 1 Maintenance & Operating Sales Tax (½ Cent)

This parish-wide tax was originally passed by voters in 1993 and renewed by voters in April 2011 for 10 years to provide additional support for the school system. This tax is designated by the School Board for the following specific purposes and in the allocation percentages indicated:

36% for instruction
23% for capital improvements
15% for facility and equipment support
14% for inflation/regulated mandated costs
12% for salary restoration

District #1 M&O Sales Tax	Actual 2012-2013	Actual (Unaudited) 2013-2014	Original Budget 2014-2015
Revenues & Other Financing Sources	$ 7,124,275	$ 7,085,535	$ 7,266,382
Expenditures & Other Financing Uses	4,542,327	5,941,014	9,045,497
Excess Revenues (Expenditures)	2,581,948	1,144,521	(1,779,115)
Beginning Fund Balance	14,477,447	17,059,395	18,203,916
Ending Fund Balance	$ 17,059,395	$ 18,203,916	$ 16,424,801

Explanation of Net Change in Fund Balance –

- An increase of 2.6% is anticipated in sales tax collections for the fiscal year. This is less of an increase than what has normally been budgeted in the past due to a slowing down of collections over the past year.
- An operating transfer from the General Fund is budgeted for $200,000 to assist with the facility and equipment support, if the funds are needed.
- Funding for 2 special needs and 3 regular education school buses are budgeted. This is a reduction of $215,000 compared to the 8 buses purchased last year.
- School instructional allotments for band, choir, libraries and school math and science funds remain unchanged.
- Capital outlays are budgeted for emergency roof repairs or replacements of approximately $100,000.
- Teacher classroom supply fund allocations remain at $100 per teacher for this year. These funds are allocated to classroom teachers to help offset the cost of classroom expenditures; payment is made on a reimbursement basis to schools.
- Funds are allotted again for computer lab replacements throughout the district that are now at 6-7 years of life. Estimated cost is $484,645.
- A one-time allotment of $450,000 is budgeted for increasing the number of student computers for testing and instruction and for related peripherals. This represents only half of the funds needed to achieve the preferred computer-to-student ratio of 3:1 for on-line assessment testing of students in grades 3-12. Due to the uncertain timeline for online testing and the scope to which it will be implemented, the extent of testing that will actually be performed in an online environment is uncertain for the 2014-15 school year.

1968 Sales Tax – Supplemental Salaries (½ Cent)

This parish-wide tax is a permanent tax that was established to pay supplemental salaries only to School Board personnel. This sales tax is shared with the Monroe City School Board equally based on the percentage of average daily enrollment of students on October 1st each year within each school district. Distributions of tax collections to employees are dedicated in the following percentages for each employee class:

88% to certified school personnel
12% to non-certified/support personnel

1968 Sales Tax	Actual 2012-2013	Actual (Unaudited) 2013-2014	Original Budget 2014-2015
Revenues & Other Financing Sources	$ 9,843,353	$ 10,176,167	$ 10,620,924
Expenditures & Other Financing Uses	9,777,723	10,211,757	10,620,924
Excess Revenues (Expenditures)	65,630	(35,590)	-
Beginning Fund Balance	1,644,671	1,710,301	1,674,711
Ending Fund Balance	$ 1,710,301	$ 1,674,711	$ 1,674,711

A fixed amount is paid on a monthly basis in eligible employees' regular payroll check with any remaining balance disbursed annually in June as the "13th check" supplement.

Explanation of Net Change in Fund Balance –

- No major change in fund balance anticipated. However revenues are projected to increase by about 4.4%, according to recent trends. The increase in revenues will be offset by a proportionate disbursement of salary supplements to employees, which is the nature of this fund. No benefits are charged to this sales tax fund. Related benefits (Medicare and retirement) are charged to the General Fund for these supplemental payments.
- The projected ending fund balance represents two months of sales tax collections for the months of May and June that are disbursed by the Sales Tax Collector after the end of the fiscal year, respectively, in July and August.

1995 Sales Tax – Supplemental Salaries (1-Cent)

This parish-wide sales tax is a permanent tax that was established to pay supplemental salaries and benefits to School Board personnel. A fixed amount is paid on monthly basis with any remaining balance disbursed annually in November as the "14th check" supplement. All employees participating in the supplements provided from the collection of this sales tax.

1995 Sales Tax	Actual 2012-2013	Actual (Unaudited) 2013-2014	Original Budget 2014-2015
Revenues & Other Financing Sources	$ 13,713,240	$ 13,884,250	$ 14,227,838
Expenditures & Other Financing Uses	12,923,823	13,960,243	14,227,838
Excess Revenues (Expenditures)	789,417	(75,993)	-
Beginning Fund Balance	4,395,590	5,185,007	5,109,014
Ending Fund Balance	$ 5,185,007	$ 5,109,014	$ 5,109,014

Explanation of Net Change in Fund Balance –

- No major change in fund balance anticipated. However revenues are projected to slightly increase only about 2.5%, based on a slowing trend in increased collections this past year. This increase also will be offset by the disbursements of salary and benefits to employees, as it is the nature of this fund.
- The projected ending fund balance represents accrued collections from October to June of the current fiscal year, less payments for monthly sales tax salary supplements included in annual salaries of employees for the same period that will be scheduled for payment in November of the following fiscal year.

West Ouachita Sales Tax (1 Cent)

The West Ouachita Sales Tax fund accounts for the collection and disbursement of a 1% sales tax in the West Ouachita Parish School District. This is a 27-year tax approved by voters in 1997 for the

period January 1998 through December 2025. The proceeds from this tax are used for constructing, maintaining, and operating schools within the bond district.

West Ouachita Sales Tax	Actual 2012-2013	Actual (Unaudited) 2013-2014	Original Budget 2014-2015
Revenues & Other Financing Sources	$ 10,974,181	$ 11,319,066	$ 11,711,206
Expenditures & Other Financing Uses	7,173,042	9,445,890	14,627,526
Excess Revenues (Expenditures)	3,801,139	1,873,176	(2,916,320)
Beginning Fund Balance	5,141,743	8,942,882	10,816,058
Ending Fund Balance	$ 8,942,882	$ 10,816,058	$ 7,899,738

Explanation of Net Change in Fund Balance –

- An increase of 3.5% in sales tax collections is anticipated based on recent trends.
- The following capital spending plan has been approved by the school board for the following projects this year:

    - Lighting and window upgrades at Pinecrest - $100,000
    - Replace lockers at Riser Middle - $80,000
    - New weight rooms at Good Hope, Calhoun Middle, Woodlawn Middle and Riser Middle - $1,200,000
    - Enclose walkway and upgrade walk-in cooler/freezer at Central - $425,000
    - Purchase of $150,000 of interactive whiteboards and computers.
    - Resurface parking lot at Boley Elementary - $332,107
    - Air-condition gym at Boley Elementary - $250,000
    - Technology infrastructure upgrades - $675,000
    - Replace cafeteria floor tile at Claiborne - $25,000
    - New storage room, replace classroom door windows, and risers at Drew - $16,500
    - New car pick-up awning a t George Welch - $80,000
    - Replace classroom door windows and fence, paint school exterior at Kiroli - $36,550
    - Renovate restrooms at Lenwil - $30,000
    - Fence by playground at Riser Elementary - $4,900
    - Replace Riser Middle School Based Health Center Building - $130,000
    - Batting cage covers, enlarge Agri-science building, Replace flooring for baseball/softball dressing rooms, baseball and softball bleachers, replace softball light poles at West Ouachita High - $1,065,000
    - New baseball concession stand, auditorium upgrade, library chairs and tables, softball batting cages, covered walkway, and stadium repairs at West Monroe High - $899,000

- In 2014-15, $8,607,708 of the budgeted $11.7 million in sales tax collections and investment earnings will go toward meeting the principal and interest payments of the $59,638,332 in outstanding sales tax revenue bonds in the West Ouachita School District at June 30, 2014 and the new $15,000,000 in new certificates of indebtedness issued by School District No. 1 in July 2014.

Child Nutrition Program

This fund is used to account for all revenues and expenditures related to the operation of school cafeterias. The major revenues for this fund is derived from charges for meals, reimbursement from the U.S. Department of Agriculture for free and reduced priced meals, and an allocation from the state MFP of $1,439,682.

Child Nutrition Program	Actual 2012-2013	Actual (Unaudited) 2013-2014	Original Budget 2014-2015
Revenues & Other Financing Sources	$ 10,495,427	$ 10,041,144	$ 10,518,032
Expenditures & Other Financing Uses	10,223,381	10,312,491	10,703,155
Excess Revenues (Expenditures)	272,046	(271,347)	(185,123)
Beginning Fund Balance	1,380,486	1,652,532	1,381,185
Ending Fund Balance	$ 1,652,532	$ 1,381,185	$ 1,196,062

Explanation of Net Change in Fund Balance –

- No significant change in fund balance is anticipated as expenditures are expected to stay within projected revenues.
- Federal meal reimbursements are expected to increase slightly due to approval to receive a higher reimbursement rate (an additional 6-cents per meal) for meals served that meet higher nutrition standards.
- The projected reduction in fund balance is the result of increased employer retirement contributions of approximately $43,800, staff salary step increases of $37,500, and higher food costs of about $290,000.

Management is considering establishing an equipment reserve with existing fund balance in order to provide for the replacement of equipment in the future. Needed equipment replacements for the up-coming school session is about $202,000, which wil require use of fund balance in order to make the one-time replacements.

Title I Programs

These federal funds are awarded through the State under the No Child Left Behind Act (NCLB). These funds are designated to meet the special needs of educationally deprived children at schools with the highest percentage of at-risk students. These funds are used to supplement existing programs, rather than replace district funds already being used for district-wide programs or for other state and local mandated activities.

Title I Grants	Actual 2012-2013	Actual (Unaudited) 2013-2014	Original Budget 2014-2015
Revenues & Other Financing Sources	$ 5,620,617	$ 5,276,976	$ 5,642,140
Expenditures & Other Financing Uses	5,620,617	5,276,976	5,642,140
Excess Revenues (Expenditures)	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	$ -	$ -	$ -

Programs included in the Title I Federal Funds are Title I, Part A, Title I School Improvement Grant, and Migrant Education.

Explanation of Net Change in Fund Balance –

- For grants funded on a reimbursement basis, budgeted revenues will always equal budgeted expenditures.
- The regular annual Title I, Part A allocation is projected to be approximately $800,000 more than the previous year, with rollover funding available from the previous year down by $325,000.

Special Education Programs

These federal funds are awarded through the State under the Individuals with Disabilities Education Act (IDEA). The purpose of these funds are to provide a free and appropriate education for all identified special needs students from 3 to 21 years of age in the least restrictive environment. These funds are used to supplement existing regular education programs, rather than replace district funds that would otherwise be used for regular education programs or for other state and local mandated activities.

Special Education Grants	Actual 2012-2013	Actual (Unaudited) 2013-2014	Original Budget 2014-2015
Revenues & Other Financing Sources	$ 4,518,162	$ 4,497,865	$ 4,074,063
Expenditures & Other Financing Uses	4,518,162	4,497,865	4,074,063
Excess Revenues (Expenditures)	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	$ -	$ -	$ -

Explanation of Net Change in Fund Balance –

- For grants funded on a reimbursement basis, budgeted revenues will always equal budgeted expenditures. A 4% decrease is expected in this year's IDEA B and IDEA B Preschool Program allocations.

Other Federal Programs

This fund accounts for all other federally funded programs that pass-through the state, such as stimulus funding through Temporary Assistance for Needy Families (TANF) funding for LA-4 Preschool, Title II (teacher quality), Title III (English language acquisition), Carl Perkins (vocational programs), Math & Science Partnerships, Jobs for America's Graduates, 21st Century Community Learning Centers, McKinney-Vento (homeless); or awarded directly from the U.S. Department of Education – Safe Routes to School, and Advanced Placement Fee Program.

Other Federal Grants	Actual 2012-2013	Actual (Unaudited) 2013-2014	Original Budget 2014-2015
Revenues & Other Financing Sources	$ 3,296,187	$ 3,029,661	$ 2,707,974
Expenditures & Other Financing Uses	3,297,196	3,030,555	2,707,974
Excess Revenues (Expenditures)	(1,009)	(894)	-
Beginning Fund Balance	1,903	894	-
Ending Fund Balance	$ 894	$ -	$ -

Explanation of Net Change in Fund Balance –

- For grants funded on a reimbursement basis, budgeted revenues will always equal budgeted expenditures. Other Federal Funds are expected to decrease slightly in 2014-15.
- The following awards are expiring or funding is being reduced:
  - Carl Perkins CTE funding is being reduced by approximately $22,000.
  - Math & Science Partnership funding is being reduced $29,361
  - Carol M. White PE program will expire September 30, 2014 with a balance of $111,000 remaining, reducing funding by $439,000.

State Grant Programs

This fund accounts for all state-funded awards from departments of the State of Louisiana that are restricted for specific purposes. Funding for state grant programs must be approved by the legislature and then allocations must be approved by the State Board of Elementary and Secondary Education (BESE).

State Grants	Actual 2012-2013	Actual (Unaudited) 2013-2014	Original Budget 2014-2015
Revenues & Other Financing Sources	$ 1,975,375	$ 3,187,435	$ 3,430,491
Expenditures & Other Financing Uses	1,701,367	2,583,325	2,649,319
Excess Revenues (Expenditures)	274,008	604,110	781,172
Beginning Fund Balance	1,739,203	2,013,211	2,617,321
Ending Fund Balance	$ 2,013,211	$ 2,617,321	$ 3,398,493

Explanation of Net Change in Fund Balance –

- For grants funded on a reimbursement basis, budgeted revenues will always equal budgeted expenditures. Revenues from State Grant Funds are budgeted to decrease slightly. In addition, grants that are competitive in nature or that are not guaranteed to be awarded were not budgeted. Budgets will be adjusted accordingly when and if any subsequent cuts or reductions are made.
- Due to the changes in the Medicaid services billing program, Medicaid reimbursements have been delayed for well over a year. We received reimbursement for 2011-12 fiscal year services in 2013-14 and it appears that director services will be receive the cost reimbursements again for services provided in the 2012-13 fiscal year sometime in 2014-15.We have been waiting on cost reimbursements that will be retroactive to January 2012. Billing for direct services provided by pupil support staff is only allowed for our IEP student population at this time.
- No cost reimbursements have been received for kid-med services to date and we are awaiting approval of school nursing service provides to be approved by Medicaid for the cost reimbursement program.
- The fund balance represents balances that are retained by Medicaid and Kid-Med Programs from prior years.

Local Grant Programs

This fund accounts for special grants or funding received from local sources in and around Ouachita Parish for dedicated purposes, such as contributions made by the Livingwell Foundation to support physical education in elementary schools, the Kiroli Arts Day Camp summer program, and adult GED testing.

Local Grants & Contributions	Actual 2012-2013	Actual (Unaudited) 2013-2014	Original Budget 2014-2015
Revenues & Other Financing Sources	$ 286,779	$ 278,524	$ 252,915
Expenditures & Other Financing Uses	305,674	282,408	253,021
Excess Revenues (Expenditures)	(18,895)	(3,884)	(106)
Beginning Fund Balance	27,339	8,444	4,560
Ending Fund Balance	$ 8,444	$ 4,560	$ 4,454

Explanation of Net Change in Fund Balance –

No significant changes in revenues and expenditures are anticipated other than Richwood High School will begin spending some of the proceeds received from the Ouachita Police Jury and the Living Well Foundation to support a healthcare services education/vocational program at Richwood High School over the next 10 years.

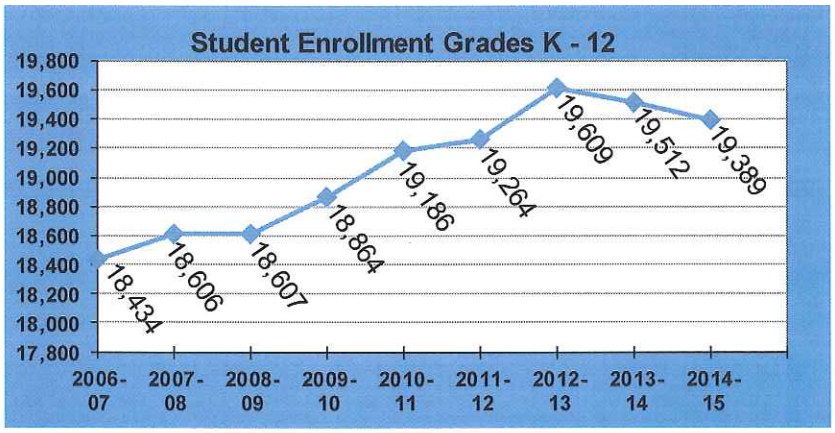
Debt Service Fund

Debt Service Fund is used to accumulate monies to pay towards outstanding bond issues. Bonds were issued by individual school districts. The Ouachita Parish School Board has debt service funds budgeted to service a total of 17 debt issues outstanding in all three of its taxing districts: School District No. 1, the East Ouachita School District, and the West Ouachita School District. Funds provided for making debt service payments are derived from specific property tax levied as a result of the sale of bond approved by voters in the East Ouachita School District. Also, transfers of West Ouachita Sales Tax Fund revenues are made to the School District No. 1 and West Ouachita School District to service its outstanding debt.

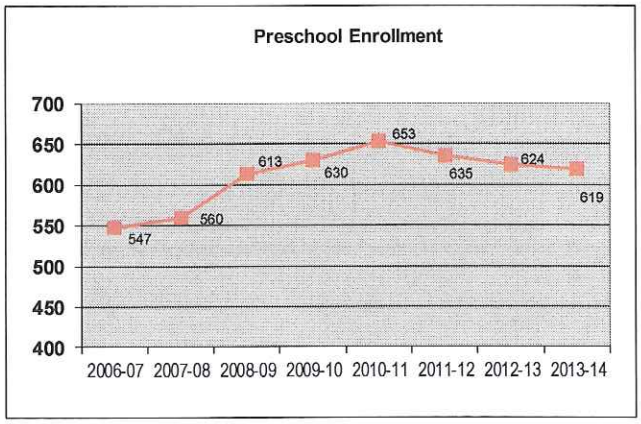
Debt Service Fund	Actual 2012-2013	Actual (Unaudited) 2013-2014	Original Budget 2014-2015
Revenues & Other Financing Sources	$ 12,966,596	$ 13,921,986	$ 16,069,774
Expenditures & Other Financing Uses	12,811,763	12,889,146	15,409,981
Excess Revenues (Expenditures)	154,833	1,032,840	659,793
Beginning Fund Balance	12,466,180	12,621,013	13,653,853
Ending Fund Balance	$ 12,621,013	$ 13,653,853	$ 14,313,646

An increase in debt service payments are anticipated of approximately $2.5 million in 2014-15 due to additional debt payments scheduled for new bonded debt issues that will being in March 2015. These new bond issues are from the sale of $15.0 million in new Limited Tax Certificates of Indebtedness for west-side construction projects and $9.8 million in General Obligation Bonds for East Ouachita construction projects in July 2014.

Student Enrollment Trends



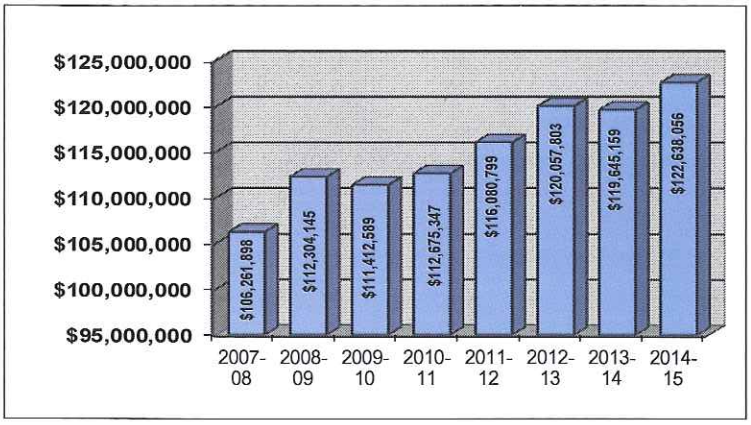
Total projected student enrollment for the 2014-15 school year is based on the February 1, 2014 student count and is forecasted to be 19,389, a decrease of 123 students. For many years in the past several years, enrollment in grades Kindergarten through 12th in Ouachita Parish schools has steadily increased. However, we are seeing a trend where the number of students enrolling in preschool and kindergarten programs have been decreasing parishwide over the past few years. The following graph illustrates student enrollment for students in grades Kindergarten through 12th for the past eight years with an estimate for 2014-15.



In the 2007-08 school year, total enrollment in Ouachita Parish Schools increased when the district began expanding its pre-kindergarten program through the Cecil J. Picard LA-4 Pre-Kindergarten state grant. In 2014-15 the School Board will operate a total of 41 preschool classrooms district wide. Two are funded with state 8g grant funds, 12 are funded through federal Title I grant funds, 17 with federal Temporary Assistance for Needy Families (TANF) LA-4 program funding, and 10 reverse-

mainstream preschool classrooms funded by the General Fund.

Minimum Foundation Program



The Minimum Foundation Program is the single largest source of funding received by the Ouachita Parish School System. The MFP accounts for approximately 57.2% of total operating revenues.

The MFP is based on a formula used by the Louisiana Board of Elementary and Secondary Education (BESE) that funds school systems based on the number of students enrolled on October 1st of each year and adjusted on February 1st of the budget year. The formula determines the State's cost of educating students in Louisiana and helps to equitably allocate funds to parish, city, charter, and special schools throughout the state. An annual growth factor of 2.75% is part of the MFP funding formula. However, for the first time since 2009-10, the Board of Elementary and Secondary Education included the 2.75% growth factor in the 2014-15 MFP budget allocation. This growth factor was previously suspended due to the financial conditions at the state level.

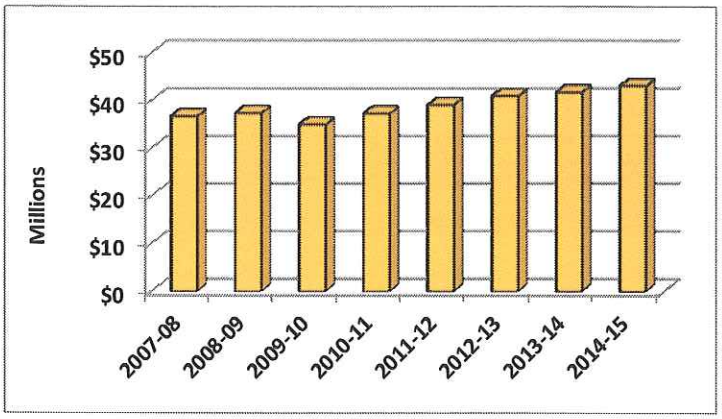
In fiscal year 2009-10 the total amount of the MFP was reduced by the amount of State Fiscal Stabilization Funds (SFSF) received through ARRA, net of an increase for student growth. Although the State considered the MFP to be fully funded, the SFSF funds were federal dollars and were required to be accounted for in a separate special revenue fund. This represented $3.4 million of MFP funding that normally should have been included in the General Fund that was actually accounted for in Other Federal Funds. However, it should be noted that General Fund expenditures in this same amount were transferred to the SFSF fund.

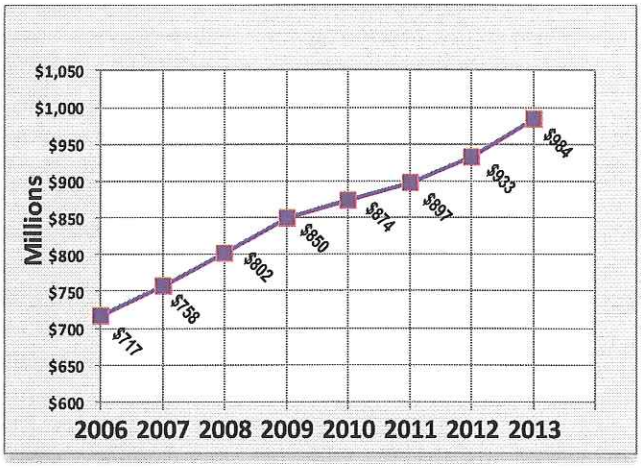
In fiscal year 2010-11, the MFP was reduced by federal Education Jobs (Edujobs) funding. Again, the MFP was considered fully funded by the State, but because the Education Jobs funding was considered federal dollars, it was required to be accounted for in a special revenue fund. This represented $2.3 million of MFP funding that normally should have been included in the General Fund that was actually accounted for in Other Federal Funds. Again, expenditures in this amount normally paid by the General Fund were transferred to the Edujobs fund. Also, a second allocation for Edujobs was provided by the state, which caused the receipt of an additional $1.4 million of 2010-11 MFP funds to be deferred until 2011-12.

Since 2011-12, MFP funding is fully supported by state general fund appropriations with no supplemental funding through federal programs. The actual MFP revenue received in the past six years are shown in the preceding graph, as well as the increase projected for 2014-15 due to increasing the base per pupil allotment in the formula by the 2.75% growth factor which basically makes a $2.88 million supplemental appropriation received from the state outside of the MFP formula last year permanent in the 2014-15 MFP funding formula.

Sales Taxes

Sales tax collections for the Ouachita Parish School Board account for approximately 20.3% of total operating revenues. The four sales taxes are collected from parish vendors by the City of Monroe who remits vendor collection payments to the school board d on a monthly basis. It is a two-month process between the time taxes are collected by vendors at the point of sale and when the School Board receives the tax collection payment. The School Board deposits these tax payments into the 1995 Sales Tax Fund (1%) for salary and benefit supplements; the 1968 Sales Tax Fund (1/2%) for employee salary supplements; the West Ouachita Sales Tax Fund (1%) for construction, maintenance and operations; and the District #1 Maintenance & Operating Sales Tax Fund (1/2%) for parish-wide maintenance and operations. The actual revenue for the last six years and estimates for 2013-14 and 2014-15 are shown in the graph. The drop in sales tax revenues in 2009-10 was due to reduced spending by taxpayers during the peek time of the national recession and was a clear indication of local consumer sentiment. Since then, sales tax revenues have been steadily increasing.



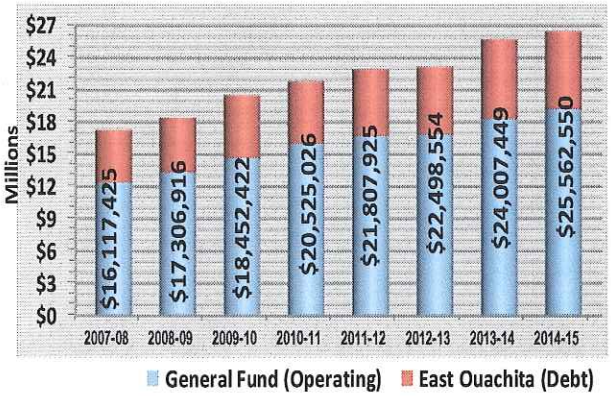


Property Tax Assessments

The Ouachita Parish Assessor's Office reassesses property values once every four years. The last full assessment was in 2012. The following graph illustrates taxable assessed property values for the past seven years. Property values have steadily rose during this period. The taxable assessed value of property in Ouachita Parish at December 31, 2013 was $984,389,092.

Property Tax Collections

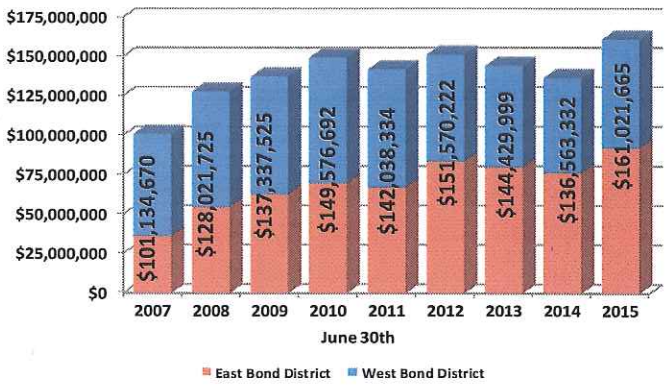
Currently, three property tax millages are levied by the School Board. These are billed to taxpayers and collected by the Ouachita Parish Sheriff's Office. One is a perpetual 5.14-mill parishwide tax authorized by the state constitution for general operations of the school board. A 24.15-mill parish-wide 10-year renewable tax is levied for general operations and maintenance and is recorded as General Fund revenue. A 30-mill tax is paid by residents in the East Ouachita school district; collections of this tax are deposited in the East Ouachita School District Debt Service Fund to pay the annual principal and interest payments on outstanding bonded debt for the district. The Sheriff's Office remits collections to the School Board monthly beginning in December each year until all taxes for the year are paid. The chart above indicates the total



property tax revenue received by the School Board for 6 years and estimates for 2013-14 and 2014-15. The non-debt portion of property tax collections account for 9.0% of total operating revenues.

Changes in Debt

The following chart shows the total balance of outstanding long-term debt for the past 6 years and the projected balance for 2014-15. Voters in the East Ouachita School District approved the issuance of $28.5 million in general obligation bonds in May 2014 for the primary purpose of constructing a new middle school in the East Ouachita School taxing district. The sale the first of three series of this issue, $9.8 million, was sold in July 2014, and a second $9.8 million series is anticipated to be sold in January 2015. The final series will be sold during the 2015-16 fiscal year.



Also, $15,000,000 in certificates of indebtedness were sold by School District No. 1 in July 2014 to provide for new construction programs for schools in western Ouachita. The estimated principal balance of bonded debt as of June 30, 2014 is $136,563,332, and is anticipated to be $161,021,665 at the close of the 2014-15 fiscal year. The chart above indicates the balance of long-term outstanding debt is being maintained at or near an average of $139 million each year.

The low interest rates prevailing in the current bond markets have been advantageous for government debt issuers with high bond ratings. Ouachita Parish School Board has maintained it bond ratings of a AA- from Standard & Poors for both the East Ouachita School District and the West Ouachita School District. The School District No. 1 taxing district just recently achieved a AA rating from Standard & Poors on its outstanding debt. This is a higher rating than the AA- rating it held before. The following is a schedule of new debt issued over the last five-year period:

2009-10	$9.2 million in General Obligation Bonds – East Bond District $10 million in QSCAB-Revenue Bonds – West Bond District $8,545,000 in Revenue Bonds – West Bond District
2011-12	$9.8 million in General Obligation Bonds - East Bond District $9.5 million of General Obligation Bonds - East Bond District
2014-15	$9.8 million of General Obligation Bonds - East Bond District $15.0 million of Limited Tax Liability Certificates – School District #1 (West Ouachita

The Government Finance Officers Association recognizes the practice of financing reoccurring maintenance and capital improvements by routinely issuing long-term debt as a weakness in long-range financial planning and management of the School Boards resources which could impact future bond ratings and financial stability of the school district as a whole. The School Board will cautiously consider current education and population trends, condition of existing facilities and long-term goals in determining the future capital needs of the school system as a whole.

Proposed Plan and Spending Policies for the Current Year

In planning for the 2014-15 operating budget, it was obvious to management that the budget reduction measures originally implemented in 2012-13, and continued in 2013-14 need to remain in place for the 2014-15 fiscal year. The plan is to continue cautious spending, monitor spending, and follow the recommendations approved by the School Board to manage expenditures during the

year. Also management will continue to meet and review financial information and policies with the School Board's Finance Committee throughout the 2014-15 fiscal year.

The following are the budget reduction measures recommended to be continued for the 2014-15 fiscal year as previously approved by the School Board:

(1) Freeze funding of the School Matching Funds Policy for 2014-15 and to reconsider the policy annually thereafter.
(2) Freeze out-of-state travel paid from any funding source under the Ouachita Parish School Board (excluding school site funds), except when determined to be necessary by the Superintendent or mandated by prescribed grant provisions or awarding agency.
(3) Suspend hiring of any new college students to support administrative or clerical functions throughout the school district.
(4) Suspend all sabbatical leave requests, as requested by the Superintendent for the 2014-15 school year.
(5) To suspend new applications for all personnel, except for certified teachers, bus drivers, highly qualified paraprofessionals, and support positions determined to be of critical need in outlying geographical areas when request is made in writing by the school principal through the end of the 2014-15 fiscal year, and to further allow certified teacher applicants to be used to fill paraprofessional vacancies.
(6) Continue the implementation of a "partial" hiring freeze for all positions through the end of the 2014-15 fiscal year.

(a) ***Classroom teacher vacancies****. If a classroom teacher vacancy occurs during the year, after initial staffing for 2012-13 is completed, the teacher position will be filled by transferring an existing qualified certified teacher from a location within the school where district administrators have determined overstaffing exists. If no transfer positions are available, the vacant position shall be filled with a certified temporary or substitute teacher through the remainder of the school year only. No new teachers will be hired to permanent, full-time status during the school year.*

The transfer shall be based on an assessment of need at all locations, and the transfer will be made upon the recommendation of the Superintendent from a location of lesser need to the location of greater need. All transfers will be conducted in accordance with School Board policy GBM.

(b) ***Support staff vacancies.*** *Support staff vacancies will remain "vacant" and not be filled, unless the position is for a necessity that requires a specialized skill in order to provide services to students with visual and hearing impairments. The workload of the vacant support position shall be redistributed to other support staff of the same class within a location. If the vacant support staff position is determined to be a "critical need" position, the support vacancy shall first be filled by a transfer from an existing staff position within the same support class. The transfer shall be based on an assessment of need at all locations by district administrators, and the transfer will be made upon the recommendation of the Superintendent from a location of lesser need to the location of greater need. All transfers will be conducted in accordance with School Board policy GBM.*

If no qualified transfers are available to fill a "critical need" support position, a new employee may be hired upon review and approval of the Superintendent.

(c) ***Administrative/Certified-Contract Positions****. Administrative positions that become vacant will be evaluated on a case-by-case basis to determine need and whether duties of the administrative position can be redistributed and absorbed by existing administrative or other program staff. In no case shall new administrative positions be created that increases the total number of*

administrative staff. Administrative positions that are to be replaced shall be filled in accordance with the District's guidelines for hiring administrators.

Looking Ahead

The 2013 Legislature called for the formation of the 2013 MFP Task Force Commission to review and make changes to the state's funding formula for public education. The resulting changes that were made and implemented in the current 2014-15 MFP formula included an allocation for an additional funding weight for students who participate in "Career Development" courses to cover the development and expansion of certain high-need career courses, an additional allocation to support supplemental online courses for "TOPS" or dual-enrollment courses, and an allocation for High Cost Services for special needs students if that cost exceeds 3 times the average cost of funding per pupil provided through the MFP formula. All of these funds are provided in a separate section of the MFP formula with restrictions placed on how funds can be used in 2014-15. So the state MFP allocation formula now has grant-like funding streams tied to use of funds.

There were several issues not addressed by the 2013 MFP Task Force Commission was the adequacy issue of funding for special needs and 504 students. Therefore, the 2014 MFP Task Force Commission has reconvened this Fall to consider funding for Special Education, Early Childhood, and Student Count Methodology. The task force plans to make final recommendations to the State Board of Elementary and Education by December 2014 for the development of the 2015-16 MFP funding formula.

The kick-off of new capital spending plans in East and West Ouachita will begin with the proceeds from the sale of $34.6 million in bonds this fiscal year. Spending of $15 million towards projects are planned in the West Ouachita School District over the next three years. A total of 28.5 million in projects is planned for the East Ouachita School District with the major project currently in the planning phase being the construction of the new east-Ouachita middle school. Plans are to design a school with a capacity to seat to 1,000 students. Construction of the new school is currently being targeted for completion to receive its first class of students in the 2016-17 school year. With that in mind, management is anticipating additional recurring expenditures to be added to the annual operating budget of at least $1.5 million for staffing, utilities, maintenance and upkeep when the new school opens.

Reflections

We would like to take this opportunity to express our appreciation to the Ouachita Parish School Board, and this current administration as a whole, for the prudent fiscal responsibility it has exercised in creating this year's operating budget and for the support it provides to administrative staff in all departments and schools in carrying out the school board's goals and objectives for sound fiscal management. We have been through some very difficult financial times in recent years when the employer portion of employee benefit costs for retirement and group insurance have risen in double-digit increases. Retirement costs alone have increased dramatically over 85% of the total employer cost paid for retirement in 2009-10…that is an increase of over $11 million! But through the budget reductions measures approved by the School Board and cautious spending practices carried out by administration, we have been able to maintain fund balances within the policy limits set by the School Board without having to implement a staff reduction-in-force. And these fund balances have been maintained during a time of "significant change" in education with the implementation of new school and district performance measures, an overhaul of teacher and school leader evaluation programs, re-structured certified teacher and administrator compensation plans, the redesign of instructional curriculum and assessments to implement the new Common Core State Standards, and the development of vocational program pathways required for student graduation. It is easy to thrown money at problems, and this administration has been very creative and selective in implementing these vast changes while keeping the lowest cost- best alternative in mind. Change does not happen overnight, and we realize we will be working to fully implement and improve upon these massive changes as they were envisioned to be as we go forward. We are

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ever so mindful of the fiscal challenges increasing retirement and group health insurance costs will continue to present to the school system until the State reaches its goal of financial stability in the employee benefit programs it offers to over 230,000 state employees and retirees, universities, local governments, and school boards.

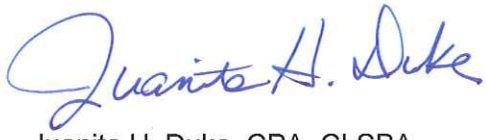
Challenging times are exciting times too. Being a part of the accomplishments Ouachita students are making in today's educational setting with new innovative programs, technologies, and more rigorous standards and envisioning the possibilities for them tomorrow are both motivational and inspiring. We also have some of the best school facilities in the state, and we are proud to offer a clean, aesthetic learning environment for all students. But our buildings have no value if it were not for the people in them. None of this would be at all possible without good people...Ouachita taxpayers, leaders, teachers, paraprofessionals, cafeteria staff, custodial staff, maintenance staff, warehouse staff, secretaries, bus drivers, bus aides, and pupil support and administrative professionals. We do have great people, and it takes all of us to be successful in working towards the goal of developing future life-long learners and valuable contributors to the workforce and in our communities. People is what makes the Ouachita Parish School System the public school system that it is today, and it is why we expect to see more families choose the public education provided by the Ouachita Parish School Board.

Respectfully submitted,



Robert W. Webber, Ed.D.
Superintendent

Respectfully submitted,



Juanita H. Duke, CPA, CLSBA
Director of Business


OUACHITA PARISH SCHOOL SYSTEM
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FINANCIAL

SECTION


OUACHITA PARISH SCHOOL SYSTEM
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Ouachita Parish School Board
Annual Operating Budget
Most Important Features
Fiscal Year 2014-15

1. For the first time since 2008-09 the MFP is being funded with the 2.75% growth factor for 2014-15.

2. State MFP equalization funding is expected to remain about the same as last year, inclusive of a one-time state appropriation received last year, with no major changes in student enrollment anticipated.

3. Sales Tax collections are budgeted to increase on average of 3.24% due to recent trends.

4. Property tax collections are anticipated to be about 4.85% higher due to the taxable assessed value of property in the parish trending higher. This is a slower growth rate than we have seen in recent years.

5. Teachers Retirement System employer contribution rate will increase from 27.2% to 28.0% for 2014-15. This is a 2.95% increase in retirement cost for instructional and administrative positions over prior year.

6. School Employees' Retirement System employer contribution rate will increase from 32.3% to 33% for 2014-15. This is a 2.17% increase in retirement cost for transportation and maintenance positions over the prior year.

7. Overall employer group insurance premiums is anticipated to increase by approximately 9.8% due to a 5% rate increase put in place by the Louisiana Office of Group Benefits effective for coverage on July 1, 2014, growing member enrollments due to the PPACA, and a predicted second rate increase of 3.35% to occur later in the year during open enrollment.

8. Increase in math and reading textbook purchases by approximately $572,000.

9. Funds totaling $1.45 million are budgeted for technology upgrades, replacements and additions after only making limited emergency replacement purchases over the past several of years and extending the useful life of computers from 4 to 6 years. This is for teacher administrative computers, student data system upgrades, computer labs, and student computers and peripherals, and interactive whiteboards.

10. A $200,000 transfer is budgeted from the General Fund to the District #1 Maintenance & Operating Sales Tax Fund to support routine facility maintenance costs.

11. Electricity costs are anticipated to increase about 15 % over last year's increase, or $726,000.

12. Ending fund balance in the General Fund is approximately 11.88% of total expenditures, which is within the School Board's minimum fund balance policy of 10 to 15%.

13. Increased debt service payments for principal and interest by about $2.5 million, which is the result of the sale of $21.3 million in new bonded debt this year.

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Ouachita Parish School Board
Combined Operating Budget
Fiscal Year 2014-15

Budget Summary by Function

	General Fund	Special Revenue Funds	Debt Service Funds	Total Operating Budget
Revenues:				
Local Sources	$ 22,042,052	$ 47,341,656	$ 7,514,066	$ 76,897,774
State Sources	121,805,490	3,174,282	-	124,979,772
Federal Sources	161,935	19,736,027	-	19,897,962
Total Revenues	144,009,477	70,251,965	7,514,066	221,775,508
Expenditures				
Regular Programs	$ 59,808,367	$ 14,909,637	$ -	$ 74,718,004
Special Education Programs	14,127,598	4,139,477	-	18,267,075
Vocational (CTE) Programs	2,322,977	821,162	-	3,144,139
Other Instructional Programs	5,354,022	3,785,962	-	9,139,984
Special Programs	378,254	3,828,563	-	4,206,817
Adult Education Programs	28,614	3,829	-	32,443
Pupil Support Services	8,013,612	4,650,044	-	12,663,656
Instructional Staff Services	8,204,368	7,122,340	-	15,326,708
General Administration	1,432,275	324,690	-	1,756,965
School Administration	12,249,711	1,931,812	-	14,181,523
Business Services	2,706,795	306,037	-	3,012,832
Plant Services	17,989,006	3,721,635	-	21,710,641
Student Transportation Services	9,466,531	2,328,031	-	11,794,562
Central Services	2,991,350	271,387	-	3,262,737
Food Services	911,329	11,841,311	-	12,752,640
Community Service Programs	28,351	-	-	28,351
Facility Acquisition & Construction	3,675	5,222,481	-	5,226,156
Debt Service	-	-	15,409,981	15,409,981
Total Expenditures	$ 146,016,835	$ 65,208,398	$ 15,409,981	$ 226,635,214
Other Sources of Funds	$ 641,000	$ 200,000	$ 8,555,708	$ 9,396,708
Other Uses of Funds	(573,838)	(9,343,059)	-	(9,916,897)
Total Other Sources (Uses)	$ 67,162	$ (9,143,059)	$ 8,555,708	$ (520,189)
Net Change in Fund Balance	$ (1,940,196)	$ (4,099,492)	$ 659,793	$ (5,379,895)
Beginning Fund Balance	19,279,828	39,806,764	13,653,853	72,740,445
Ending Fund Balance	$ 17,339,632	$ 35,707,272	$ 14,313,646	$ 67,360,550
Fund Balance as a percentage of Total Expenditures	11.88%	54.76%	92.89%	29.72%

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Ouachita Parish School Board
Combined Operating Budget
Fiscal Year 2014-15

Budget Summary by Object

	General Fund	Special Revenue Funds	Debt Service Funds	Total Operating Budget
Revenues:				
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State sources	121,805,490	3,174,282	-	124,979,772
Federal sources	161,935	19,736,027	-	19,897,962
Total Revenues	144,009,477	70,251,965	7,514,066	221,775,508
Expenditures:				
Salaries	$ 83,876,110	$ 36,199,067	$ -	$ 120,075,177
Employee Benefits	44,973,489	10,144,648	-	55,118,137
Purchased Professional Services	1,591,337	1,173,969	-	2,765,306
Purchased Property Services	1,241,682	6,042,090	-	7,283,772
Other Purchased Services	2,769,977	1,266,408	-	4,036,385
Supplies	11,234,219	9,849,999	-	21,084,218
Property	272,247	464,187	-	736,434
Miscellaneous	57,774	68,030	15,409,981	15,535,785
Total Expenditures	$ 146,016,835	$ 65,208,398	$ 15,409,981	$ 226,635,214
Other Sources of Funds	$ 641,000	$ 200,000	$ 8,555,708	$ 9,396,708
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OUACHITA PARISH SCHOOL SYSTEM
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General Fund

The General Fund is the primary operating fund of the Ouachita Parish School Board that supports current operations.

It is used to account for all financial resources except for those required to be accounted for in another fund. It is primarily supported by local property taxes and state Minimum Foundation Program funding.

A summary of the General Fund budget by function and by object is provided in this section. Also, schedules follow the budget summaries that provide a more detailed accounting of the budget for revenues, expenditures, sources and uses for all general fund activities by function and account classification.


OUACHITA PARISH SCHOOL SYSTEM
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Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2014-15

Budget Summary by Function

	2013-2014 Final Budget	2013-2014 Actual (Unaudited)	2013-2014 % Change	**2014-2015 Budget**	2014-2015 % Change
Revenues					
Local Revenues	$ 20,938,992	$ 21,454,948	2.5%	**$ 22,042,052**	2.7%
State Revenues	121,985,440	121,704,419	-0.2%	**121,805,490**	0.1%
Federal Revenues	161,935	170,967	5.6%	**161,935**	-5.3%
Total Revenues	$ 143,086,367	$ 143,330,334	0.2%	**$ 144,009,477**	0.5%
Expenditures					
Regular Programs	$ 60,463,746	$ 58,464,266	-3.3%	**$ 59,808,367**	2.3%
Special Education Programs	13,886,619	13,660,982	-1.6%	**14,127,598**	3.4%
Vocational (CTE) Programs	1,639,722	2,199,033	34.1%	**2,322,977**	5.6%
Other Instructional Programs	5,184,119	4,905,662	-5.4%	**5,354,022**	9.1%
Special Programs	369,202	383,691	3.9%	**378,254**	-1.4%
Adult Education Programs	5,611	29,236	421.0%	**28,614**	100.0%
Pupil Support Services	7,847,789	7,683,398	-2.1%	**8,013,612**	4.3%
Instructional Staff Services	7,400,143	8,129,091	9.9%	**8,204,368**	0.9%
General Administration	1,283,633	1,258,182	-2.0%	**1,432,275**	13.8%
School Administration	12,291,351	12,243,046	-0.4%	**12,249,711**	0.1%
Business Services	2,601,333	2,515,232	-3.3%	**2,706,795**	7.6%
Plant Services	18,035,647	17,206,489	-4.6%	**17,989,006**	4.5%
Student Transportation Services	9,341,858	9,085,818	-2.7%	**9,466,531**	4.2%
Central Services	3,399,385	3,118,616	-8.3%	**2,991,350**	-4.1%
Food Services	817,525	896,277	9.6%	**911,329**	1.7%
Community Service Programs	28,351	28,351	0.0%	**28,351**	0.0%
Facility Acquisition and Construction	3,995	18,852	371.9%	**3,675**	-80.5%
Total Expenditures	$ 144,600,029	$ 141,826,222	-1.9%	**$ 146,016,835**	3.0%
Other Sources of Funds	$ 641,000	$ 570,127	-11.1%	**$ 641,000**	12.4%
Other Uses of Funds	(681,862)	(681,862)	0.0%	**(573,838)**	-15.8%
Total Other Sources (Uses)	$ (40,862)	$ (111,735)	173.4%	**$ 67,162**	-160.1%
Net Change in Fund Balance	$ (1,554,524)	$ 1,392,377	-189.6%	**$ (1,940,196)**	-239.3%
Beginning Fund Balance	$ 17,887,451	$ 17,887,451	0.0%	**$ 19,279,828**	7.8%
Ending Fund Balance	$ 16,332,927	$ 19,279,828	18.0%	**$ 17,339,632**	-10.1%
Fund Balance as a Percentage of Total Expenditures	11.30%	13.59%		11.88%	

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Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2014-15

Budget Summary by Object

	2013-2014 Final Budget	2013-2014 Actual (Unaudited)	% Change	2014-2015 Budget	% Change
Revenues					
Local Sources	$ 20,938,992	$ 21,454,948	2.5%	**$ 22,042,052**	2.7%
State Sources	121,985,440	121,704,419	-0.2%	**121,805,490**	0.1%
Federal Sources	161,935	170,967	5.6%	**161,935**	-5.3%
Total Revenues	$ 143,086,367	$ 143,330,334		**$ 144,009,477**	0.5%
Expenditures					
Salaries	$ 83,899,719	$ 82,897,235	-1.2%	**$ 83,876,110**	1.2%
Employee Benefits	44,585,428	44,009,951	-1.3%	**44,973,489**	2.2%
Professional Services	2,094,144	1,996,310	-4.7%	**1,591,337**	-20.3%
Property Services	1,503,695	1,264,213	-15.9%	**1,241,682**	-1.8%
Other Purchased Services	2,409,288	1,997,085	-17.1%	**2,769,977**	38.7%
Supplies	9,705,190	9,186,069	-5.3%	**11,234,219**	22.3%
Property	331,866	408,704	23.2%	**272,247**	-33.4%
Miscellaneous	70,699	66,655	-5.7%	**57,774**	-13.3%
Total Expenditures	$ 144,600,029	$ 141,826,222	-1.9%	**$ 146,016,835**	3.0%
Other Sources of Funds	$ 641,000	$ 570,127	-11.1%	**$ 641,000**	12.4%
Other Uses of Funds	(681,862)	(681,862)	0.0%	**(573,838)**	-15.8%
Total Other Sources (Uses)	$ (40,862)	$ (111,735)	173.4%	**$ 67,162**	-160.1%
Net Change in Fund Balance	$ (1,554,524)	$ 1,392,377	-189.6%	**$ (1,940,196)**	-239.3%
Beginning Fund Balance	$ 17,887,451	$ 17,887,451	0.0%	**$ 19,279,828**	7.8%
Ending Fund Balance	$ 16,332,927	$ 19,279,828	18.0%	**$ 17,339,632**	-10.1%

Fund Balance Classification

Restricted Fund Balance					
Workmen's Compensation Surety	$ 625,000	$ 625,000	0.0%	**$ 625,000**	0.0%
Committed Fund Balance					
Major Equipment Repairs	1,090,807	717,284	-34.2%	**1,000,000**	39.4%
School Instructional Funds	-	71,347	100.0%	**-**	-100.0%
School Rewards	-	11,008	100.0%	**-**	-100.0%
16th Section Land Timber Reserve	-	105,000	100.0%	**105,000**	0.0%
Assigned Fund Balance					
Drivers Education	135,993	196,299	44.3%	**177,071**	-9.8%
Gifted and Talented Instruction	52,006	76,170	46.5%	**73,428**	-3.6%
Special Education Funds	41,950	101,950	143.0%	**57,078**	-44.0%
Scholarship Funds	2,402	4,996	108.0%	**4,996**	0.0%
Unassigned Fund Balance	14,384,769	17,370,774	20.8%	**15,297,059**	-11.9%
Total Ending Fund Balance	$ 16,332,927	$ 19,279,828	18.0%	**$ 17,339,632**	-10.1%

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Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2014-15

	Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
		REVENUES			
1	100-41111	Property Tax - Constitutional	$ 3,273,050	$ 3,241,955	$ 3,469,433
2	100-41112	Property Tax - Renewable	14,967,500	15,114,503	15,777,550
3	100-41114	Property Tax - 1% Sheriff Payments	548,000	585,143	590,000
4	100-41116	Property Tax - Penalty/Interest	2,300	21,916	30,000
5	100-41118	Property Tax - Prior Year	1,273	5,241	58,000
6	100-41312	Tuition-Summer School	-	9,850	-
7	100-41510	Interest on Investments	400,000	433,197	400,000
8	100-41541	Earn 16Th Sect Property	-	221,680	-
9	100-41542	Earn Oth Real Property	17,000	13,491	17,000
10	100-41910	Rentals/Leases	10,000	10,617	10,000
11	100-41930	Gain/Loss- Sale Of Assets	1,000	909	1,000
12	100-41935	Judgements/Court Order	30	31	30
13	100-41940	Textbook Sales & Rentals	4,000	5,282	4,000
14	100-41950	Timber Reserve	-	5,132	-
15	100-41993	Refund Pr Yr Expenditures	802,000	780,166	802,000
16	100-41999	Other Misc Revenue	7,000	8,693	7,000
17	100-41999009	Garnishment Fees	7,500	5,526	7,500
18	100-41999010	Misc Rev-Leap Testing Fee	-	1,105	-
19	100-41999012	Reimbursement of Transportation Cost	28,000	18,258	28,000
20	100-41999013	SFS Cost Reimbursement	110,135	80,423	110,135
21	100-41999014	Employee Reimbursement-Cellphone	1,600	1,466	1,600
22	100-41999018	Fingerprinting Fees	6,500	6,496	6,500
23	100-41999024	Employee Reimbursement-Uniforms	2,280	2,280	2,280
24	100-41999041	Bus Use Fees-Outside LEA	15,000	8,781	15,000
25	100-41999042	Restitution	250	350	250
26	100-41999045	Field Trip Fees	35,000	56,183	35,000
27	100-41999046	Extra Duty Pay Reimbursement	90,000	97,043	90,000
28	100-41999047	Substitute Pay Reimbursement	310,000	276,241	280,000
29	100-41999091	Interest Income - Debt	125	119	125
30	100-41999122	Bus Use Fees - Schools	110,000	163,064	110,000
31	100-41999143	Student of the Year	1,445	1,467	1,445
32	100-45320	Insurance Proceeds From Losses	1,201	1,201	1,201
33	105-41311	Tuition-Other	139,000	159,365	139,000
34	107-41312	Tuition-Summer School	42,803	4,350	42,803
35	110-41920	Contributions & Donations	1,000	1,000	1,000
36	110-41999	Other Misc Revenue	3,000	6,421	3,000
37	117-41999	Other Misc Revenue	1,000	1,003	1,200
38	122-41950	Timber Reserve	-	105,000	-
39		**Total Local Revenues**	**20,938,992**	**21,454,948**	**22,042,052**
40	100-43110	Minimum Foundation Program (MFP)	118,100,378	118,100,377	120,825,184
41	100-43120	16th Section Land Fund Interest	8,956	8,956	8,956
42	100-43230	Professional Improvement Program (PIP)	133,600	108,010	133,600
41	100-43810	Revenue Sharing Const Tax	187,750	125,461	187,750
42	100-43815	Revenue Sharing-Other Taxes	630,000	420,948	630,000
43	100-43910	PIPS Retirement Contributions	27,000	42,318	20,000
44	100-43190	State Supplement-50% Unrestricted	1,453,358	1,453,858	-
45	121-43290	State Supplement- 50% Classroom Teachers	1,444,398	1,443,897	-
43	100-43190036	WMHS-License Plate	-	594	-
44		**Total State Revenues**	**121,985,440**	**121,704,419**	**121,805,490**

Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2014-15

	Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
45	100-44330019	JROTC-Navy (OPHS)	69,500	74,912	69,500
46	100-44330036	JROTC-Air Force (WMHS)	55,135	55,135	55,135
47	100-44330049	JROTC-Army (RHS)	37,300	40,920	37,300
48		**Total Federal Revenues**	**161,935**	**170,967**	**161,935**
49		**Total Revenues**	**143,086,367**	**143,330,334**	**144,009,477**

Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2014-15

	Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
		EXPENDITURES			
		1100 - Regular Programs			
50	100-1100-000-5115	Paraprofessionals	26,900	25,842	26,075
51	100-1100-074-5115	Paraprofessionals-Intervention	2,087	2,087	2,106
52	100-1100-000-5121	Substitute Teachers-Employee Vacancy	362,000	341,180	392,868
53	100-1100-000-5123	Substitute Teachers	840,000	797,306	860,461
54	100-1100-707-5123	Substitute Teachers-Dibels	17,640	5,215	6,000
55	100-1100-000-5210	Group Insurance	-	4,438	4,609
56	100-1100-074-5210	Group Insurance-Intervention	919	919	919
57	100-1100-000-5225	Medicare	20,717	16,802	16,971
58	100-1100-074-5225	Medicare-Intervention	35	24	24
59	100-1100-707-5225	Medicare-Dibels	256	75	75
60	100-1100-000-5231	TRSL Contributions	68,963	104,474	86,844
61	100-1100-074-5231	TRSL Contributions -Intervention	786	576	598
62	100-1100-707-5231	TRSL Contributions -Dibels	4,798	318	327
63	100-1100-000-5239	Other Retirement Contributions	485	485	489
64	100-1100-000-5250	Unemployment Compensation	12,349	7,157	7,157
65	100-1100-000-5260	Workers Compensation	8,927	1,670	1,670
66	100-1100-000-5270	Retiree Health Benefits	2,577,363	2,655,066	2,756,064
67	100-1100-000-5281	Sick Leave Severance	-	6,369	6,369
68	100-1100-106-5340	Read 180-Technical Services	-	20,790	21,000
69	100-1100-000-5430	Repairs & Maintenance	1,000	7,714	1,000
70	100-1100-000-5442	Equipment Rental	-	66,521	-
71	100-1100-106-5530	Read 180-Data/Online Services	21,060	5,328	-
72	100-1100-000-5550	Printing	-	143,209	-
73	100-1100-179-5550	Printing-Edline/Gradequick	210	88	200
74	100-1100-707-5550	Printing-Dibels	8,000	7,761	8,000
75	100-1100-172-5564	Tuition - Dual Enrollment Fees	30,000	19,150	40,000
76	100-1100-000-5582	Travel Expense	4,735	3,106	1,857
77	100-1100-179-5582	Travel Expense-Edline/Gradequick	3,500	2,338	3,500
78	100-1100-143-5582	Travel-Student of the Year	-	168	200
79	100-1100-143-5590	Misc Purchased Services-Student of the Year	-	25	30
80	100-1100-000-5610	Supplies	564,235	170,261	574,615
81	100-1100-106-5610	Read 180-Supplies	59	1,750	2,725
82	100-1100-128-5610	Testing Services-Supplies	6,250	5,116	6,000
83	100-1100-143-5610	Supplies-Student of The Year	2,431	4,072	4,100
84	100-1100-179-5610	Supplies-Edline/Gradequick	44	44	100
85	100-1100-707-5610	Dibels-Supplies	247	-	250
86	120-1100-000-5610	Tog Gains Program - Supplies	51,180	31,596	10,709
87	100-1100-000-5615	Supplies-Inventory	5,762	33,596	5,000
88	100-1100-179-5615	Inventoriable Supplies-Edline/Gradequick	-	119,792	104,500
89	100-1100-000-5642	Textbooks	933,500	929,265	1,513,444
90	100-1100-076-5642	Textbooks-Advanced Placement	9,000	8,809	9,000
91	100-1100-172-5642	Textbooks-Dual Enrollment	2,000	1,949	2,000
92	100-1100-000-5730	Equipment	-	3,931	-
93	100-1100-000-553020	Data/Online Services	84,000	-	-
94	100-1100-179-553020	Edline/Gradequick-Data/Online Services	47,240	47,240	43,379
95	100-1100-000-561020	Technology Supplies	9,900	55,783	7,500
96	100-1100-179-561020	Edline/Gradequick-Tech Supplies	1,000	-	15,000
97	100-1100-000-561520	Technology Supplies-Inventory	122,000	17,515	6,000

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	Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
		1105 - Kindergarten			
98	100-1105-000-5112	Kindergarten Teacher	2,739,626	2,735,767	2,706,065
99	100-1105-103-5112	PIP-Professional Improvement Program	4,046	4,045	4,045
100	121-1105-000-5112	Kindergarten Teacher-MFP Supplement	70,579	70,108	70,108
101	100-1105-000-5210	Group Insurance	446,443	451,471	441,239
102	100-1105-000-5211	State Life Insurance	170	168	169
103	100-1105-000-5212	KMG Life Insurance	1,138	1,100	1,100
104	100-1105-000-5225	Kindergarten-Medicare	38,762	39,239	39,593
105	100-1105-000-5231	TRSL Contributions	837,000	837,474	869,718
106	121-1105-000-5231	Kindergarten MFP Supplement-TRSL Contributions	18,562	18,561	19,109
107	100-1105-000-5281	Sick Leave Severance Pay	25,653	32,586	32,585
		1110 - Elementary (Grades 1-8)			
108	100-1110-000-5112	Elementary Teacher	22,217,487	21,498,761	22,045,249
109	100-1110-074-5112	Reading Interventionist	633,000	683,710	689,862
110	100-1110-103-5112	PIP-Professional Improvement Program	15,444	15,435	15,435
111	100-1110-106-5112	Read 180 Teachers	382,946	347,602	350,729
112	100-1110-128-5112	Testing Services-Teacher	210	-	-
113	100-1110-129-5112	LEAP Remediation-Teacher	8,574	-	-
114	121-1110-000-5112	Elementary MFP Supplement	585,172	545,905	545,906
115	121-1110-074-5112	Reading Interventionist MFP Supplement	-	17,293	17,293
116	121-1110-106-5112	Read 180 MFP Supplement	-	7,946	7,946
117	100-1110-128-5122	Testing Services-Seasonal Staff	21,215	16,374	17,000
118	100-1110-000-5130	Elementary-Extra Work Salaries	900	1,035	1,035
119	100-1110-128-5130	Testing Services-Extended Work	425	-	-
120	100-1110-000-5210	Group Insurance	3,385,000	3,329,056	3,165,320
121	100-1110-074-5210	Group Insurance-Interventionists	105,180	104,814	105,631
122	100-1110-106-5210	Read 180 Teachers-Group Insurance	44,702	40,185	43,886
123	100-1110-000-5211	State Life Insurance	6,372	6,237	6,238
124	100-1110-074-5211	State Life Insurance-Interventionists	358	32	-
125	100-1110-106-5211	Read 180 Teachers-State Life Insurance	324	-	-
126	100-1110-000-5212	KMG Life Insurance	8,657	8,527	8,526
127	100-1110-074-5212	Intervention-KMG Life Insurance	77	-	-
128	100-1110-000-5225	Elementary-Medicare	339,792	332,705	335,800
129	100-1110-074-5225	Medicare-Interventionists	10,129	10,105	10,195
130	100-1110-103-5225	PIP-Professional Improvement Program-Medicare	99	90	90
131	100-1110-106-5225	Medicare-Read 180 Teachers	5,331	4,800	4,842
132	100-1110-128-5225	Testing Services-Medicare	300	238	240
133	100-1110-129-5225	Medicare-LEAP Remediation	124	-	-
134	121-1110-000-5225	Elementary MFP Supplement-Medicare	14	14	14
135	100-1110-000-5231	TRSL Contributions	6,718,000	6,539,878	6,790,002
136	100-1110-074-5231	TRSL Contributions -Interventionists	201,000	201,702	209,469
137	100-1110-106-5231	TRSL Contributions -Read 180 Teachers	117,566	106,842	110,956
138	100-1110-128-5231	TRSL Contributions -Testing Services	3,866	2,609	2,712
139	100-1110-129-5231	TRSL Contributions -LEAP Remediation	2,332	-	-
140	121-1110-000-5231	Elementary MFP Supplement-TRSL Contributions	153,320	143,149	147,371
141	121-1110-074-5231	Reading Interventionist MFP Supplement-TRSL Contribu	-	4,450	4,581
142	121-1110-106-5231	Read 180 MFP Supplement-TRSL Contributions	-	2,161	2,225
143	100-1110-000-5233	LSERS Contributions	15,106	15,169	28,142
144	121-1110-000-5233	LSERS Contributions	302	302	601
145	100-1110-000-5239	Other Retirement Contributions	12,318	12,392	-
146	121-1110-000-5239	Other Retirement Contributions	293	293	-
147	100-1110-000-5280	Leave Severance Pay	7,445	7,445	7,445

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148	100-1110-000-5281	Sick Leave Severance Pay	100,515	65,568	65,568
149	100-1110-074-5582	Travel-Interventionists	2,800	3,760	3,759
		1130 - High School (Grades 9-12)			
150	100-1130-000-5112	Secondary Teacher	9,981,808	9,350,454	9,232,302
151	100-1130-000-5130	Secondary-Extended Work	1,500	1,500	1,500
152	100-1130-000-5210	Group Insurance	1,510,000	1,477,006	1,400,463
153	100-1130-000-5211	State Life Insurance	5,089	4,631	4,629
154	100-1130-000-5212	KMG Life Insurance	5,966	5,759	5,759
155	100-1130-000-5225	Secondary-Medicare	149,000	145,221	143,357
156	100-1130-000-5231	TRSL Contributions	3,016,000	2,870,123	2,916,585
157	100-1130-000-5281	Sick Leave Severance Pay	27,795	52,475	52,474
158	100-1130-094-5810	ACT-Dues and Fees	-	5,567	-
159	100-1130-103-5112	PIP-Professional Improvement Program	11,187	10,907	10,906
160	100-1130-103-5225	Medicare-PIP-Professional Improvement Program	104	92	92
161	100-1130-106-5112	Read 180 Teachers	124,533	123,079	124,188
162	100-1130-106-5210	Group Insurance-Read 180 Teachers	18,779	18,688	19,845
163	100-1130-106-5211	Medicare-Read 180 Teachers	60	32	-
164	100-1130-106-5225	Medicare-Read 180 Teachers	2,014	1,959	1,979
165	100-1130-106-5231	TRSL Contributions -Read 180 Teachers	40,100	38,374	39,849
166	100-1130-110-5120	Saturday School Part Time Staff	4,000	2,960	3,000
167	100-1130-110-5225	Medicare-Saturday School Part Time Staff	60	43	43
168	100-1130-110-5231	TRSL Contributions -Saturday School Part Time Staff	1,100	-	-
169	100-1130-111-5530	Credit Recovery-Data/Online Services	-	58,725	58,725
170	100-1130-111-553020	Credit Recovery-Online Services	58,724	-	-
171	100-1130-128-5112	Testing Services-Teacher	90	245	250
172	100-1130-128-5122	Secondary Testing-Seasonal Staff	4,561	6,270	6,270
173	100-1130-128-5225	Medicare-Testing Services	58	95	95
174	100-1130-128-5231	TRSL Contributions -Testing Services	826	1,773	1,824
175	100-1130-133-5112	Secondary Teacher-GEE	540	-	-
176	100-1130-133-5225	Medicare-GEE Remediation	8	-	-
177	100-1130-133-5231	TRSL Contributions -GEE	147	-	-
178	107-1130-000-5120	Credit Recovery-Part Time Staff	1,062	-	1,062
179	107-1130-000-5225	Medicare-Credit Recovery	15	-	15
180	120-1130-000-5530	Top Gains Program-Data/Online Services	-	2,450	-
181	120-1130-000-5582	Top Gains Program-Travel	-	750	-
182	120-1130-000-5610	Top Gains Program-Supplies-Inventory	41,561	24,889	281
183	120-1130-000-561520	Top Gains Programs-Tech Supplies Inventory	3,833	3,800	-
184	120-1130-000-5644	Top Gains Program-Periodicals	-	746	-
185	120-1130-000-5730	Top Gains Program-Equipment	-	8,169	-
186	121-1130-000-5112	MFP Supplement-Secondary Teacher	247,248	236,497	236,497
187	121-1130-000-5231	MFP Supplement-TRSL Contributions	65,726	62,802	64,655
188	121-1130-106-5112	MFP Supplement-Read 190	-	3,272	3,272
189	121-1130-106-5231	Read 180 MFP Supplement-TRSL Contributions	-	890	916
190		**Total Regular Programs**	**60,463,746**	**58,464,266**	**59,808,367**

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		1200 - Special Education			
191	100-1200-000-5260	Workers Compensation	3226	93	93
192	100-1200-000-5270	Retiree Health Benefits	-	702,916	-
		1210 - Special Education - Instruction			
191	100-1210-000-5112	Special Education Teacher	4,459,687	4,403,340	4,439,143
192	100-1210-000-5115	Special Education Paraprofessional	1,895,962	1,874,716	1,908,985
193	100-1210-000-5121	Substitute Teachers-Employee Vacancy	14,450	19,450	19,450
194	100-1210-000-5123	Substitute Teachers	69,527	57,503	62,103
195	100-1210-000-5124	Substitute Paraprofessionals	192,000	187,223	187,223
196	100-1210-000-5210	Group Insurance	1,118,000	1,120,213	1,227,252
197	100-1210-000-5211	State Life Insurance	4,300	4,299	4,299
198	100-1210-000-5212	KMG Life Insurance	1,930	1,929	1,909
199	100-1210-000-5225	Medicare	98,248	96,050	96,915
200	100-1210-000-5231	TRSL Contributions	1,863,585	1,841,043	1,910,168
201	100-1210-000-5239	Other Retirement Contributions	18,328	18,638	18,806
202	100-1210-000-5250	Unemployment Compensation	6,775	1,140	1,140
203	100-1210-000-5270	Retiree Health Benefits	613,283	-	498,588
204	100-1210-000-5281	Sick Leave Severance Pay	32,802	29,017	29,018
205	100-1210-000-5290	Other Employee Benefits	300	150	150
206	100-1210-000-5530	Data/Online Services	3,398	2,053	2,053
207	100-1210-000-5582	Travel Expense	1,500	31	31
208	100-1210-103-5112	PIP-Professional Improvement Program	7,370	7,366	7,263
209	100-1210-103-5225	PIP-Medicare	72	70	70
210	111-1210-000-5615	ACT 13 Funds-Inventoriable Supplies	60,000	-	60,000
211	121-1210-000-5112	MFP Supplement-Special Education Teacher	111,707	110,771	110,770
212	121-1210-000-5231	MFP Supplement-TRSL Contributions	28,353	28,096	28,925
213	121-1210-000-5233	MFP Supplement-LSERS Contributions	-	-	293
214	121-1210-000-5239	Other Retirement Contributions	293	293	-
		1214 - Special Education - Physical Education			
215	100-1211-000-5112	Special Education Resource Teacher	391,200	351,781	354,947
216	100-1211-000-5210	Group Insurance	53,235	48,211	50,264
217	100-1211-000-5211	State Life Insurance	57	-	-
218	100-1211-000-5212	KMG Life Insurance	252	-	-
219	100-1211-000-5225	Medicare	5,800	5,804	5,856
220	100-1211-000-5231	TRSL Contributions	111,000	112,264	116,584
221	100-1211-000-5233	LSERS Contributions	-	-	2,619
222	100-1211-000-5239	Other Retirement Contributions	3,780	2,594	-
223	121-1211-000-5112	MFP Supplement-Special Education Resource Teacher	11,220	10,282	10,282
224	121-1211-000-5231	MFP Supplement-TRSL Contributions	3,050	2,797	2,880
		1214 - Special Education - Physical Education			
225	100-1214-000-5112	Adaptive P. E. Teacher	107,875	102,395	103,318
226	100-1214-000-5210	Group Insurance	22,400	22,606	24,301
227	100-1214-000-5225	Medicare	1,503	1,583	1,596
228	100-1214-000-5231	TRSL Contributions	30,100	32,748	34,008
229	121-1214-000-5112	MFP Supplement-Adaptive P. E. Teacher	2,805	2,804	2,804
230	121-1214-000-5231	MFP Supplement-TRSL Contributions	762	762	786
		1216 - Special Education - Preschool			
231	100-1216-000-5112	Preschool Teacher	359,819	359,822	363,061
232	100-1216-000-5115	Preschool Paraprofessional	91,014	92,642	93,476
233	100-1216-000-5210	Group Insurance	70,521	71,870	83,955
234	100-1216-000-5211	State Life Insurance	130	127	127
235	100-1216-000-5212	KMG Life Insurance	275	274	274

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236	100-1216-000-5225	Medicare	6,414	6,454	6,513
237	100-1216-000-5231	TRSL Contributions	111,300	109,119	113,321
238	100-1216-000-5281	Sick Leave Severance Pay	1,229	2,262	2,264
239	121-1216-000-5112	MFP Supplement-Preschool Teacher	8,415	8,413	8,413
240	121-1216-000-5231	MFP Supplement-TRSL Contributions	1,778	1,780	1,833
		1220 - Gifted and Talented			
241	100-1220-000-5112	Gifted and Talented (GT) Teachers	1,164,278	1,179,616	1,227,960
242	100-1220-000-5121	GT Substitute Teacher-Employee Vacancy	17,250	-	16,450
243	100-1220-000-5123	GT Substitute Teacher	10,065	9,585	10,353
244	100-1220-000-5210	Group Insurance	158,699	160,069	177,680
245	100-1220-000-5211	State Life Insurance	324	324	324
246	100-1220-000-5212	KMG Life Insurance	420	420	420
247	100-1220-000-5225	Medicare (1.45%)	18,200	18,327	18,493
248	100-1220-000-5231	TRSL Contributions	350,700	351,087	364,604
249	100-1220-000-5233	LSERS Contributions	-	-	3,187
250	100-1220-000-5239	Other Retirement Contributions	3,780	3,158	-
251	100-1220-000-5270	Retiree Health Benefits	77,692	-	216,695
252	100-1220-000-5281	Sick Leave Severance Pay	7,006	13,930	13,930
253	100-1220-103-5112	PIP-Professional Improvement Program	3,239	3,237	3,238
254	100-1220-103-5225	PIP-Medicare	46	43	44
255	110-1220-000-5240	Tuition Reimbursement	3,000	2,693	5,000
256	110-1220-000-5300	Educational Services	840	750	840
257	110-1220-000-5582	Travel Expense-Itinerant	10,601	9,118	10,601
258	110-1220-000-5610	Supplies	19,886	18,964	19,886
259	110-1220-000-561020	Technology Supplies	2,000	-	2,000
260	110-1220-000-5615	Inventoriable Supplies	-	828	4,290
261	110-1220-000-561520	Technology Inventoriable Supplies	4,290	-	-
262	110-1220-000-5810	Dues & Fees	232	-	232
263	121-1220-000-5112	MFP Supplement-Gifted and Talented Teachers	26,176	26,174	26,174
264	121-1220-000-5231	MFP Supplement-TRSL Contributions	6,865	6,865	7,068
265		**Total Special Education Programs**	**13,886,619**	**13,660,982**	**14,127,598**
		1300 - Career and Technical Education Programs			
266	100-1300-000-5123	Substitute Teacher	19,489	18,968	20,488
267	100-1300-000-5225	Medicare (1.45%)	318	275	276
268	100-1300-000-5231	TRSL Contributions	806	728	758
269	100-1300-000-5270	Retiree Health Benefits	62,075	113,543	129,113
270	100-1300-000-5569	Tuition - Technical College	25,687	13,613	25,687
		1310 - Agriculture			
271	100-1310-000-5112	Agriculture-Teacher Salaries	241,200	234,043	236,149
272	100-1310-000-5210	Group Insurance	24,332	24,434	26,415
273	100-1310-000-5212	KMG Life Insurance	294	252	252
274	100-1310-000-5225	Medicare (1.45%)	3,700	3,753	3,787
275	100-1310-000-5231	TRSL Contributions	70,800	71,667	74,427
276	100-1310-000-5282	Annual Leave Severance	3,076	-	-
277	100-1310-000-5582	Agriculture Teachers-Travel Expense	5,000	1,362	2,500
278	100-1310-131-5610	Agriculture Supplies- $50/Student	22,000	21,578	22,000
279	121-1310-000-5112	MFP Supplement-Agriculture Teacher	4,674	4,674	4,674
280	121-1310-000-5231	MFP Supplement-TRSL Contributions	1,272	1,271	1,309
		1340 - Family and Consumer Sciences			
281	100-1340-000-5112	Home Living-Teacher Salaries	490,920	485,357	489,724
282	100-1340-000-5210	Group Insurance	79,500	78,834	86,821

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283	100-1340-000-5211	State Life Insurance	34	32	33
284	100-1340-000-5212	KMG Life Insurance	504	504	504
285	100-1340-000-5225	Medicare (1.45%)	7,586	7,659	7,726
286	100-1340-000-5231	TRSL Contributions	153,107	153,082	158,974
287	100-1340-000-5281	Sick Leave Serverance	-	6,498	6,498
288	100-1340-000-5430	Home Living-Equipment Repairs	4,000	2,425	3,000
289	100-1340-000-5582	Home Living-Travel Expense	3,700	265	3,700
290	100-1340-000-5610	Home Living-Supplies	3,000	2,820	4,300
291	100-1340-000-561020	Home Living-Technology Supplies	2,283	-	-
292	100-1340-000-5615	Home Living Inventoriable Supplies	4,000	7,916	7,916
293	100-1340-000-5642	Home Living-Textbooks	1,080	1,079	-
294	100-1340-136-5610	Home Living Supplies-School Allotments	11,508	11,641	11,508
295	121-1340-000-5112	MFP Supplement-Home Living Teacher	12,154	12,152	12,152
296	121-1340-000-5231	MFP Supplement-TRSL Contributions	3,305	3,305	3,403
		1360 - Business and Administration			
297	100-1360-000-5112	Business Teachers	158,721	517,426	522,083
298	100-1360-000-5210	Group Insurance	24,159	82,864	78,549
299	100-1360-000-5211	State Life Insurance	-	279	280
300	100-1360-000-5225	Medicare (1.45%)	1,625	6,897	6,959
301	100-1360-000-5231	TRSL Contributions	47,560	153,618	159,533
302	100-1360-000-5281	Sick Leave Serverance	-	6,652	6,652
303	100-1360-000-5582	Business Teachers-Travel Expense	200	215	215
304	100-1360-000-561520	Business Teachers-Technology Inventoriable Supplies	5,000	-	-
305	121-1360-000-5112	MFP Supplement-Business Teachers	3,740	13,087	13,087
306	121-1360-000-5231	MFP Supplement-TRSL Contributions	1,017	3,560	3,665
		1370 - Health Science			
307	100-1370-000-5112	Health Science Teacher	47,070	43,447	43,839
308	100-1370-000-5225	Medicare (1.45%)	780	730	736
309	100-1370-000-5231	TRSL Contributions	13,450	13,450	13,967
310	100-1370-000-5642	Health Science-Textbooks	8,114	8,113	3,000
311	100-1370-103-5112	PIP-Professional Improvement Program	1,896	1,749	1,750
312	100-1370-103-5225	PIP-Medicare	27	25	25
313	121-1370-000-5112	MFP Supplement-Health Science Teacher	935	935	935
314	121-1370-000-5231	MFP Supplement-TRSL Contributions	254	254	262
		1390 - Other Career and Technical Programs			
315	100-1390-000-5582	Travel	1,500	-	1,500
316	100-1390-000-5610	Supplies	900	478	5,900
317	100-1390-000-5810	Dues and Fees	-	350	350
318	100-1390-077-5120	COE Student Workers	54,836	54,645	54,645
319	100-1390-077-5225	Medicare-COE Student Workers	796	792	793
320	100-1395-000-5112	STEM Teacher	4,460	4,460	58,832
321	100-1395-000-5225	Medicare (1.45%)	65	65	66
322	100-1395-000-5231	TRSL Contributions	1,213	1,212	1,260
323		**Total Career and Technical Education Programs**	**1,639,722**	**2,199,033**	**2,322,977**

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	Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
		1400 - Co-Curricular Activities			
324	100-1400-000-5250	Unemployment Compensation	2,108	77	77
325	100-1400-000-5260	Workers Compensation	2,974	2	2
326	100-1400-000-5270	Retiree Health Benefits	158,636	62,234	-
327	100-1410-000-5111	HS Band Coordinator	1,000	1,200	1,100
328	100-1410-000-5112	HS Band Teacher	369,503	346,674	349,794
329	100-1410-000-5120	HS Band Part Time Staff	3,500	3,473	3,473
330	100-1410-000-5123	HS Band Substitute Teacher	1,440	1,525	1,648
331	100-1410-000-5210	Group Insurance	34,818	35,883	33,631
332	100-1410-000-5211	State Life Insurance	325	324	324
333	100-1410-000-5212	KMG Life Insurance	252	252	252
334	100-1410-000-5225	Medicare (1.45%)	5,901	5,621	5,672
335	100-1410-000-5231	TRSL Contributions	105,272	107,703	111,820
336	100-1410-000-5430	HS Band Repairs & Maintenance Services	150	150	-
337	100-1410-000-5522	Property Insurance	156	13	153
338	100-1410-000-5582	HS Band Travel Expense	5,000	2,115	5,000
339	100-1410-000-5610	HS Band Supplies	1,995	1,995	1,755
340	100-1410-000-5615	HS Band Inventoriable Supplies	-	-	28,753
341	100-1411-000-5112	Elem/Middle Band Teacher	318,189	293,903	296,548
342	100-1411-000-5123	Elem/Middle Band Substitute Teacher	3,363	2,853	3,081
343	100-1411-000-5210	Elem/Middle Band Group Insurance	31,900	31,950	33,158
344	100-1411-000-5211	Elem/Middle Band State Life Insurance	351	324	324
345	100-1411-000-5212	Elem/Middle Band KMG Life	91	84	84
346	100-1411-000-5225	Elem/Middle Band Medicare (1.45%)	3,909	3,888	3,923
347	100-1411-000-5231	TRSL Contributions-Elem/Middle Band	90,000	89,830	93,289
348	100-1411-000-5300	Elem/Middle Band-Purchased Services	1,000	1,000	-
349	100-1411-000-5582	Elem/Middle Band Travel Expense	2,000	1,133	2,000
350	100-1411-000-5610	Elem/Middle Band Supplies	2,000	-	2,000
351	100-1411-000-5615	Elem/Middle Band Inventoriable Supplies	17,000	25,075	80,547
352	100-1412-000-5111	High School Choir Coordinator	1,411	1,200	1,200
353	100-1412-000-5112	High School Choir Teacher	60,758	59,934	60,471
354	100-1412-000-5210	HS Choir Group Insurance	5,090	5,155	4,869
355	100-1412-000-5225	HS Choir Medicare (1.45%)	1,000	942	950
356	100-1412-000-5231	TRSL Contributions-HS Choir	18,183	18,250	18,949
357	100-1412-000-534020	HS Choir Technology Services	2,000	-	2,000
358	100-1412-000-5582	HS Choir Travel	-	201	-
359	100-1412-000-5610	HS Choir Supplies	2,000	-	2,000
360	100-1412-139-5610	HS Choir Uniforms	10,000	14,251	10,000
361	100-1413-000-5112	Elem/Middle Choir Teacher	9,284	9,000	9,046
362	100-1413-000-5225	Elem/Middle Choir Medicare (1.45%)	1,016	970	978
363	100-1413-000-5231	TRSL Contributions-Elem/Middle Choir	17,646	15,710	16,308
364	100-1413-000-534020	Elem/Middle Choir Technology Services	2,000	-	-
365	100-1413-000-5582	Elem/Middle Choir Travel Expense	6,000	8,887	6,000
366	100-1413-000-5610	Elem/Middle Choir Supplies	2,600	-	2,600
367	100-1413-000-5615	Elem/Middle Choir Inventoriable Supllies	-	1,895	2,000
368	100-1413-139-5610	Elem/Middle Choir Uniforms	5,000	5,318	5,000
369	100-1414-000-5112	Cheer/Dance Supplement-Teacher	128,291	128,395	129,552
370	100-1414-000-5120	Cheer/Dance Supplement-Part Time Staff	15,000	14,650	14,650
371	100-1414-000-5225	Cheer/Dance Medicare (1.45%)	2,000	1,877	1,893
372	100-1414-000-5231	TRSL Contributions-Cheer/Dance	33,800	33,845	35,149
373	121-1410-000-5112	MFP Supplement-HS Band Teacher	7,479	7,478	7,478
374	121-1410-000-5231	MFP Supplement-TRSL Contributions	2,034	2,034	2,094

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375	121-1411-000-5112	MFP Supplement-Elem/Middle Band Teacher	5,610	5,609	5,609
376	121-1411-000-5231	MFP Supplement-TRSL Contributions	1,525	1,526	1,571
377	121-1412-000-5112	MFP Supplement-High School Choir Teacher	935	935	935
378	121-1412-000-5231	MFP Supplement-TRSL Contributions	254	254	262
379	121-1413-000-5112	MFP Supplement-Elem/Middle Choir Teacher	8,415	8,413	8,413
380	121-1413-000-5231	MFP Supplement-TRSL Contributions	2,286	2,288	2,356
		1420 - Athletics Program			
381	100-1420-000-5112	School Athletic Director	520,000	514,142	518,768
382	100-1420-000-5123	Athletics Substitute Teacher	2,643	1,055	1,139
383	100-1420-000-5130	Extra Work-Overtime	33,199	25,913	25,913
384	100-1420-000-5210	Group Insurance	72,500	72,703	65,379
385	100-1420-000-5211	State Life Insurance	351	324	324
386	100-1420-000-5212	KMG Life Insurance	462	420	420
387	100-1420-000-5225	Medicare (1.45%)	8,200	7,754	7,825
388	100-1420-000-5231	TRSL Contributions	165,400	163,754	170,059
389	100-1420-000-5233	LSERS Contributions	322	256	264
390	100-1420-000-5281	Sick Leave Severance	-	7,204	7,204
391	100-1420-000-5282	Annual Leave Severance	4,307	4,611	4,611
392	100-1420-000-5300	Professional & Technical Services	-	2,700	-
393	100-1420-000-5430	Repairs & Maintenance	39,217	28,492	28,233
394	100-1420-000-5529	Other Insurance	18,611	18,610	18,610
395	100-1420-000-5590	Other Purchased Service	18,000	11,060	15,000
396	100-1420-000-5610	Supplies	9,655	13,936	20,000
397	100-1420-000-5615	Inventoriable Supplies	7,700	26,428	11,000
398	100-1420-000-561520	Inventoriable Technology Supplies	1,000	-	-
399	100-1420-000-5730	Equipment	4,000	(3,800)	4,000
400	100-1420-075-5120	Coaching Supplements-CECP/Student	216,280	177,118	177,119
401	100-1420-075-5225	Medicare-Coaching Supplements	3,000	2,565	2,588
402	100-1420-075-5231	TRSL Contributions-Coaching Supplements	3,200	3,087	3,205
403	100-1420-103-5112	PIP-Professional Improvement Program	3,900	3,555	3,555
404	100-1420-103-5225	Medicare-PIP-Professional Improvement Program	38	20	20
405	100-1420-118-5112	Coaching Supplements-Elem/Middle	300,325	300,757	303,464
406	100-1420-118-5120	Coaching Supplements-Elem/Middle	3,150	2,450	2,450
407	100-1420-118-5225	Medicare-Elem/Middle Coaching Supplements	3,750	4,044	4,081
408	100-1420-118-5231	TRSL Contributions-Elem/Middle Coaching Supplements	73,500	80,766	82,567
409	100-1420-118-5233	LSERS Contributions-Elem/Middle Coaching Supplemen	1,129	-	1,297
410	100-1420-119-5112	Coaching Supplements-High Schools	641,548	634,029	639,734
411	100-1420-119-5120	Coaching Supplement-Part Time Staff	2,400	2,000	2,000
412	100-1420-119-5130	Extra Work-Overtime-Coaching Supplement	-	300	300
413	100-1420-119-5225	Medicare-High School Coaching Supplements	8,090	8,165	8,238
414	100-1420-119-5231	TRSL Contributions-High School Coaching Supplements	167,500	170,496	177,060
415	100-1420-119-5233	LSERS Contributions-High School Coaching Supplemen	1,134	646	666
416	100-1420-182-5112	Athletic Trainer	232,800	228,329	230,384
417	100-1420-182-5210	Group Insurance-Athletic Trainer	29,600	29,571	27,591
418	100-1420-182-5225	Medicare-Athletic Trainer	3,650	3,608	3,640
419	100-1420-182-5231	TRSL Contributions-Athletic Trainer	71,500	71,536	74,280
420	100-1420-182-5290	Athletic Trainers-Other Benefits	600	863	863
421	100-1420-182-5430	Athletic Trainer-Repairs & Maintenance	250	105	250
422	100-1420-182-5530	Athletic Trainers-Data/Online Services	2,400	2,315	2,400
423	100-1420-182-5582	Athletic Trainers-Travel Expense	900	246	900
424	121-1420-000-5112	MFP Supplement-Athletic Trainers	20,570	14,022	14,022
425	121-1420-000-5231	MFP Supplement-TRSL Contributions	5,594	2,543	2,618

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		1440 - Driver Education Program			
426	105-1440-000-5112	Driver Education Teacher	89,100	92,740	92,740
427	105-1440-000-5225	Medicare (1.45%)	1,292	1,296	1,296
428	105-1440-000-5231	TRSL Contributions	24,235	25,226	25,940
429	105-1440-000-5430	Repairs & Maintenance Services	700	-	-
430	105-1440-000-5523	Vehicle Insurance	3,650	230	230
431	105-1440-000-5550	Printing	9,105	3,828	3,829
432	105-1440-000-5582	Travel	1,000	-	1,000
433	105-1440-000-5610	Supplies	1,360	1,220	1,220
434	105-1440-000-5626	Fuel	16,000	16,031	15,887
435	105-1440-000-5730	New Vehicle	1,200	-	-
436	105-1440-000-5810	Dues & Fees	1,500	86	86
		1450 - Junior Reserve Officer Training Corp (JROTC)			
437	100-1450-000-5112	JROTC Instructor	386,500	386,022	449,855
438	121-1450-000-5112	JROTC MFP Supplement	-	6,543	6,543
439	100-1450-000-5210	Group Insurance	11,991	9,655	13,886
440	100-1450-000-5225	Medicare (1.45%)	6,400	6,385	6,442
441	100-1450-000-5231	TRSL Contributions	116,000	115,983	120,450
442	121-1450-000-5231	MFP Supplement TRSL Contributions	-	1,780	1,833
443	100-1450-000-5270	Retiree Health Benefits	-	-	38
444	100-1450-000-5281	Sick Leave Severance	1,242	8,493	-
445	100-1450-000-5282	Annual Leave Severance	5,589	5,775	-
446	100-1450-000-5430	Repairs & Maintenance Services	4,905	3,442	5,000
447	100-1450-000-5582	Travel Expense	4,600	7,253	5,000
448	100-1450-000-5610	Supplies	9,198	9,250	9,250
		1460 - After School Programs			
449	100-1460-129-5112	After School LEAP Teacher	39,282	32,663	33,000
450	100-1460-127-5130	After School Extra Work/Overtime	-	360	360
451	100-1460-129-5225	After School LEAP Medicare (1.45%)	523	438	442
452	100-1460-127-5225	After School Tutoring Medicare (1.45%)	-	4	4
453	100-1460-129-5231	TRSL Contributions-After School LEAP	9,979	7,815	8,124
454	100-1460-127-5231	TRSL Contributions-After School Tutoring	-	98	102
455	100-1460-129-5233	LSERS Contributions-After School LEAP	279	297	470
		1470 - Summer School Programs			
456	107-1470-000-5112	Credit Recovery Teacher	40,905	17,115	30,000
457	100-1470-129-5120	After School LEAP Part Time Staff	417	-	-
458	107-1470-000-5120	Credit Recovery Part Time Staff	396	764	800
459	100-1470-129-5225	After School LEAP Medicare (1.45%)	6	-	-
460	107-1470-000-5225	Credit Recovery Medicare (1.45%)	544	251	447
461	107-1470-000-5231	TRSL Contributions-Credit Recovery	10,871	4,637	8,624
462	100-1470-129-5442	After School LEAP-Rentals	375	-	-
463	100-1470-000-5550	After School LEAP Printing	482	482	-
464	100-1470-129-5610	After School LEAP-Supplies	1,770	633	1,000
465	107-1470-000-5610	Credit Recovery-Supplies	-	-	2,500
466	107-1470-000-561020	Credit Recovery-Tech Supplies	2,500	-	-

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	Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
		1480 - Alternative Programs			
466	100-1480-110-5112	Saturday School Suspension Teacher	7,400	7,700	8,300
467	121-1480-000-5112	MFP Supplement-Alternative Programs Teacher	12,152	10,282	10,282
468	100-1480-110-5115	In-School Suspension Paraprofessional	29,917	29,341	29,578
469	100-1480-110-5210	Saturday School Suspension Group Insurance	1,148	1,148	1,148
470	100-1480-110-5211	In-School Suspension-State Life Insurance	-	-	-
471	100-1480-000-5225	In-School Suspension Medicare (1.45%)	1,139	1,006	1,016
472	100-1480-100-5225	Alternative Program Medicare	83	85	87
473	100-1480-101-5225	Behavior Interventionist Medicare	49	-	-
474	100-1480-110-5225	Saturday School Suspension Medicare	555	540	554
475	100-1480-000-5231	TRSL Contributions-In-School Suspension	19,300	16,627	17,269
476	100-1480-100-5231	TRSL Contributions-Alternative Program	1,730	1,632	1,695
477	100-1480-101-5231	TRSL Contributions-Behavior Interventionist	970	-	-
478	100-1480-110-5231	TRSL Contributions-Saturday School Suspension	11,285	10,551	11,102
479	121-1480-000-5231	MFP Supplement-TRSL Contributions	3,305	2,797	2,880
480	100-1480-100-5233	LSERS Contributions-Alternative Program	1,097	-	-
481	100-1480-000-5270	Retiree Health Benefits	-	-	380
482	100-1480-100-5281	Sick Leave Severance	6,103	2,083	2,083
483	100-1480-240-5569	Tuition-GED Online	20,000	12,916	15,000
484	100-1480-000-5582	Travel Expense	1,600	1,175	1,175
485	100-1480-096-5582	Travel Expense-JAG	3,000	1,499	1,200
486	100-1480-096-5610	Supplies-JAG	2,510	2,509	2,500
		1490 - Other Instructional Programs			
487	100-1490-078-5120	At-Risk Tutoring-Part Time Staff	-	420	420
488	100-1490-000-5130	Extra Work-Overtime	16,000	14,925	14,925
489	100-1490-000-5225	Medicare (1.45%)	300	201	203
490	100-1490-078-5225	At-Risk Tutoring-Medicare	-	6	6
491	100-1490-000-5231	TRSL Contributions-Extra Work-Overtime	4,386	3,924	4,075
492	100-1490-078-5231	TRSL Contributions-At-Risk Tutoring	-	114	118
493	100-1490-000-5270	Retiree Health Benefits	-	-	75,424
494	100-1490-000-5281	Sick Leave Severance	6,369	-	-
495	100-1490-172-5564	Dual Enrollment (IHE) Tuition	8,000	5,227	5,000
496	123-1490-000-5564	MFP Supplemental Course Tuition	-	-	220,922
497	100-1490-114-5582	Spelling Bee-Travel Expense	1,500	1,519	1,500
498	100-1490-114-5590	Spelling Bee-Other Purchased Services	3,250	3,240	3,500
499	100-1490-114-5610	Spelling Bee-Supplies	250	404	500
500		**Total Other Instructional Programs**	**5,184,119**	**4,905,662**	**5,354,022**

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		1500 - Special Programs			
501	100-1500-000-5250	Unemployment Compensation	5,000	3,448	3,448
502	100-1500-000-5270	Retiree Health Benefits	154,874	205,101	-
		1510 - NCLB Programs			
503	100-1510-000-5250	Unemployment Compensation	-	2,955	2,955
504	100-1510-000-5270	Retiree Health Benefits	-	-	140,233
505	100-1510-000-5442	Equipment Rental	-	400	400
506	100-1510-000-5590	Other Purchased Services	-	1,530	1,530
507	**100-1510-000-5610**	**Supplies**	**-**	**1,485**	**1,485**
		1520 - English Language Acquisition			
508	100-1520-000-5112	Language Acquisition Teacher	91,210	91,210	92,030
509	100-1520-103-5112	PIP-Professional Improvement Program	3,721	3,722	3,721
510	121-1520-000-5112	MFP Supplement-Language Acquisition Teacher	1,870	1,870	1,870
511	100-1520-000-5210	Group Insurance	20,734	20,993	22,501
512	100-1520-000-5225	Medicare (1.45%)	1,451	1,461	1,475
513	100-1520-103-5225	PIP Medicare (1.45%)	50	52	51
514	100-1520-000-5231	TRSL Contributions	27,963	28,073	29,155
515	121-1520-000-5231	MFP Supplement-TRSL Contributions	508	509	524
516	100-1520-000-5582	Travel Expense-Itinerant	3,823	3,383	3,383
		1530 - Pre-Kindergarten Programs			
517	100-1530-000-5112	Preschool Teacher-World Languages	18,086	262	-
518	100-1530-000-5115	Preschool Paraprofessional	19,984	1,630	-
518	100-1530-000-5210	Group Insurance	3,046	-	-
519	100-1530-000-5211	State Life Insurance	5	-	-
519	100-1530-000-5212	KMG Life Insurance	9	-	-
520	100-1530-000-5225	Medicare (1.45%)	430	143	-
520	100-1530-000-5231	TRSL Contributions	10,069	850	-
521	100-1530-000-5270	Retiree Health Benefits	-	-	73,493
521	100-1530-000-5281	Sick Leave Severance	6,369	14,614	-
522		**Total Special Programs**	**369,202**	**383,691**	**378,254**

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		1600 - Adult and Family Literacy Programs			
523	100-1600-000-5250	Unemployment Compensation	5,611	484	484
524	100-1600-000-5270	Retiree Health Benefits	-	28,752	28,130
525		**Adult Education Programs**	**5,611**	**29,236**	**28,614**

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		2100 - Pupil Support Services			
526	100-2100-000-5260	Workers Compensation	78	13	13
527	100-2100-000-5270	Retiree Health Benefits	397,530	344,532	-
		2110 - Child Welfare and Attendance Services			
528	100-2110-000-5114	Clerical/Secretarial	28,578	28,284	28,567
529	100-2110-000-5120	Part Time Staff	1,166	-	-
530	100-2110-000-5210	Group Insurance	5,000	4,993	5,266
531	100-2110-000-5211	State Life Insurance	32	32	33
532	100-2110-000-5225	Medicare (1.45%)	389	383	387
533	100-2110-000-5231	TRSL Contributions	7,774	7,693	7,997
534	100-2110-000-5250	Unemployment Compensation	500	229	229
535	100-2110-000-5270	Retiree Health Benefits	-	-	48,103
536	100-2110-000-5300	Purchased Services	1,500	800	800
537	100-2110-000-5442	Equipment Rental	1,350	1,403	1,200
538	100-2110-000-5530	Data/Online Services	500	413	500
539	100-2110-000-5550	Printing	2,000	1,611	2,000
540	100-2110-000-5582	Travel Expense	2,000	1,460	2,000
541	100-2110-000-5610	Supplies	2,000	1,609	2,000
542	100-2110-000-561020	Technology Supplies	200	84	150
543	100-2111-000-5111	Director/Supervisior of Attendance	199,868	196,534	198,499
544	100-2111-000-5210	Group Insurance	10,100	10,358	11,057
545	100-2111-000-5212	KMG Life Insurance	252	-	-
546	100-2111-000-5225	Medicare	1,446	1,369	1,383
547	100-2111-000-5231	TRSL Contributions	54,363	53,457	55,569
548	100-2111-103-5111	PIP-Professional Improvement Program	1,894	1,894	1,894
		2113 - Social Work Services			
549	100-2113-000-5113	Social Workers	196,970	193,261	195,194
550	100-2113-000-5210	Group Insurance	28,061	28,182	30,061
551	100-2113-000-5225	Workers Medicare (1.45%)	3,000	2,880	2,909
552	100-2113-000-5231	TRSL Contributions	59,885	58,980	61,309
553	100-2113-000-5582	Travel Expense-Itinerant	3,000	2,689	3,000
		2120 - Guidance Services			
554	100-2120-000-5582	Travel Expense	10,000	4,657	5,000
555	100-2120-000-5610	Supplies	1,500	2,076	3,000
556	100-2120-000-561020	Technology Supplies	1,500	184	-
557	100-2120-000-5615	Inventoriable Supplies	-	781	-
		2122 - Guidance Counselors			
558	100-2122-000-5113	School Counselors	1,273,763	1,293,694	1,371,648
559	100-2122-103-5113	PIP-Professional Improvement Program	3,740	4,078	4,078
560	100-2122-000-5210	Group Insurance	172,764	134,556	142,008
561	100-2122-000-5211	State Life Insurance	353	354	-
562	100-2122-000-5212	KMG Life Insurance	2,153	1,641	1,717
563	100-2122-000-5225	Medicare	23,527	19,153	19,220
564	100-2122-103-5225	PIP-Medicare	16	17	16
565	100-2122-000-5231	TRSL Contributions	427,500	328,901	340,272
566	100-2122-000-5270	Retiree Health Benefits	-	-	114,182
567	100-2122-000-5281	Sick Leave Severance Pay	25,000	21,566	21,567
568	100-2122-103-5281	PIP-Sick Leave Severance Pay	-	-	-
569	100-2123-000-5550	Printing	-	2,489	-

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		2130 - Health Services			
570	100-2134-000-5118	School Nurse	667,547	665,169	671,154
571	100-2134-000-5124	Nurse Substitutes/Long-Term Substitutes	98,000	93,120	93,120
571	100-2134-000-5210	Group Insurance	93,310	95,425	105,184
572	100-2134-000-5211	State Life Insurance	510	507	508
572	100-2134-000-5212	KMG Life Insurance	615	616	615
573	100-2134-000-5225	Medicare (1.45%)	12,100	11,694	11,799
573	100-2134-000-5231	TRSL Contributions	214,200	213,235	221,445
574	100-2134-000-5270	Retiree Health Benefits	-	-	17,771
		2140 - Assessment Services			
575	100-2140-000-5114	Clerical/Secretarial	26,666	25,473	23,632
576	100-2140-000-5210	Group Insurance	5,044	4,948	5,247
577	100-2140-000-5211	State Life Insurance	32	32	30
578	100-2140-000-5225	Medicare (1.45%)	340	300	286
579	100-2140-000-5270	Retiree Health Benefits	-	-	82,226
580	100-2140-000-5550	Printing	-	-	25,000
581	100-2140-000-5610	Supplies	20,700	26,498	25,000
582	100-2140-000-561020	Technology Supplies	5,000	3,043	5,000
		2143 - Psychological Counseling Services			
583	100-2143-000-5113	Psychologists	424,195	424,951	382,574
584	100-2143-000-5150	Psychologist Stipend Pay	4,301	(301)	4,301
585	100-2143-000-5210	Group Insurance	39,284	39,502	42,389
586	100-2143-000-5212	KMG Life Insurance	525	504	504
587	100-2143-000-5225	Medicare (1.45%)	6,664	6,602	6,667
588	100-2143-000-5231	TRSL Contributions	112,850	111,785	96,616
589	100-2143-000-5280	Leave-Severance Pay	-	-	3,900
590	100-2143-000-5281	Sick Leave Severance Pay	-	-	4,900
591	100-2143-000-5582	Travel Expense-Itinerant	4,500	5,369	4,500
		2145 - Educational Diagnostic Services			
592	100-2145-000-5113	Educational Diagnosticians	351,458	346,185	349,647
593	100-2145-103-5113	PIP-Professional Improvement Program	1,231	1,231	1,129
594	100-2145-000-5210	Group Insurance	39,000	38,988	42,073
595	100-2145-000-5211	State Life Insurance	100	100	100
596	100-2145-000-5212	KMG Life Insurance	1,008	1,008	1,008
597	100-2145-000-5225	Medicare (1.45%)	5,400	5,284	5,337
598	100-2145-103-5225	Medicare-PIP-Professional Improvement Program	16	16	14
599	100-2145-000-5231	TRSL Contributions	83,000	90,636	94,217
600	100-2145-000-5281	Sick Leave Severance Pay	6,335	-	-
601	100-2145-000-5582	Travel Expense-Itinerant	3,500	3,422	3,500
		2150 - Speech and Audiology Service			
602	100-2150-000-5270	Retiree Health Benefits	-	-	90,239
		2152 - Speech Pathology/Therapy Services			
603	100-2152-000-5113	Speech Therapist	1,041,421	1,062,212	1,205,243
604	100-2152-103-5113	PIP-Professional Improvement Program	2,528	2,528	2,107
605	100-2152-000-5210	Group Insurance	159,896	161,174	171,769
606	100-2152-000-5211	State Life Insurance	66	65	64
607	100-2152-000-5212	KMG Life Insurance	756	756	756
608	100-2152-000-5225	Medicare (1.45%)	15,659	15,797	15,956
609	100-2152-103-5225	PIP-Medicare	18	18	14
610	100-2152-000-5231	TRSL Contributions	306,190	306,784	318,904
611	100-2152-000-5281	Sick Leave Severance	6,000	6,369	6,400

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		2154 - Interpretive Services			
612	100-2154-000-5115	Sign Language Interpreters	30,342	30,342	30,614
613	100-2154-000-5210	Group Insurance	4,823	4,882	5,222
614	100-2154-000-5225	Medicare (1.45%)	442	443	446
615	100-2154-000-5231	TRSL Contributions	8,850	8,786	9,124
		2161 - Occupational Therapy Services			
616	100-2161-000-5113	Occupational Therapists	320,000	325,460	328,715
617	100-2161-000-5210	Group Insurance	46,699	47,298	51,849
618	100-2161-000-5211	State Life Insurance	32	32	33
619	100-2161-000-5225	Medicare (1.45%)	4,860	4,937	4,987
620	100-2161-000-5231	TRSL Contributions	98,300	99,933	103,879
		2166 - Physical Therapy Services			
621	100-2166-000-5113	Physical Therapist	42,104	41,799	42,216
622	100-2166-000-5210	Group Insurance	9,176	9,176	9,630
623	100-2166-000-5225	Medicare (1.45%)	640	636	641
624	100-2166-000-5231	TRSL Contributions	13,029	13,001	13,516
		2169-Orientation and Mobility Servies			
625	100-2169-000-5112	Orientation and Mobility Teacher	92,400	100,617	101,524
626	121-2169-000-5112	MFP Supplement-Orientation and Mobility	1,870	1,870	1,870
627	100-2169-000-5210	Group Insurance	20,500	20,589	21,672
628	100-2169-000-5212	KMG Life Insurance	50	-	-
629	100-2169-000-5225	Medicare	1,400	1,505	1,518
630	100-2169-000-5231	TRSL Contributions	29,100	32,071	33,306
		2190 - Other Pupil Support Services			
631	100-2190-117-5113	HS Graduation Coach	170,383	166,167	167,663
632	100-2190-340-5115	Hall Monitor Paraprofessionals	71,963	67,458	68,065
633	100-2190-000-5119	Other Support Workers	22,815	21,392	21,585
634	100-2190-000-5120	Part Time Staff	-	956	956
635	100-2190-000-5210	Medicare	-	8,823	8,398
636	100-2190-117-5210	HS Graduation Coach-Group Insurance	8,786	18,427	19,645
637	100-2190-340-5210	Hall Monitor-Group Insurance	14,693	14,792	15,631
638	100-2190-340-5211	Hall Monitor-State Life Insurance	37	-	-
639	100-2190-117-5212	HS Graduation Coach-KMG Life Insurance	27	-	-
640	100-2190-000-5225	Medicare (1.45%)	234	245	247
641	100-2190-117-5225	HS Graduation Coaches-Medicare	2,636	2,585	2,607
642	100-2190-340-5225	Medicare-PIP	1,100	899	907
643	100-2190-000-5231	TRSL Contributions	6,208	5,819	6,044
644	100-2190-117-5231	TRSL Contributions-HS Graduation Coaches	52,711	51,725	53,718
645	100-2190-340-5231	TRSL Contributions-PIP	23,000	19,148	19,885
646	100-2190-340-5250	Unemployment Compensation	462	-	-
647	100-2190-117-5270	Retiree Health Benefits	-	-	6,826
648	100-2190-000-5300	Professional Service Contracts	5,000	2,315	2,500
649	100-2190-000-5610	Supplies	500	451	500
650	100-2190-184-5610	Positive Behavior Support Allotments	31,400	30,484	32,000
651		**Total Pupil Support Services**	**7,847,789**	**7,683,398**	**8,013,612**

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		2200 - Instructional Staff Services			
652	100-2200-000-5260	Workers Compensation	58,250	-	-
653	100-2200-000-5270	Retiree Health Benefits	432,016	560,511	25,713
		2211 - Regular Programs - Elementary and Secondary			
654	100-2211-000-5111	Director - Regular Programs	403480	397644	202491
655	100-2211-103-5111	PIP-Professional Improvement Program	5,213	5,214	4,448
656	100-2211-000-5113	Regular Program Specialist	62,698	61,764	62,382
657	100-2211-000-5114	Clerical/Secretarial	99,722	98,836	102,160
658	100-2211-000-5120	Part Time Staff	11,716	11,858	11,858
659	100-2211-000-5210	Group Insurance	52,018	52,909	49,979
660	100-2211-000-5211	State Life Insurance	332	311	311
661	100-2211-000-5212	KMG Life Insurance	1,061	440	440
662	100-2211-000-5225	Medicare (1.45%)	4,959	2,789	2,939
663	100-2211-103-5225	Medicare-PIP	28	28	28
664	100-2211-000-5231	TRSL Contributions	138,918	136,701	142,027
665	100-2211-000-5282	Annual Leave Severance	15,000	-	-
666	100-2211-000-5530	Communications Expense	806	879	803
667	100-2211-000-5550	Printing	1,900	1,266	1,487
668	100-2211-000-5582	Travel Expense	5,534	6,238	6,251
669	100-2211-000-5610	Supplies	210	132	200,239
670	100-2211-000-5615	Inventoriable Supplies	-	-	1,000
		2212 - Special Education Programs			
671	100-2212-000-5111	Directors - Special Education	90,714	89,256	90,148
672	100-2212-000-5113	Special Education Program Specialists	336,323	344,703	347,928
673	100-2212-103-5113	PIP-Professional Improvement Program	2,733	2,714	2,714
674	100-2212-000-5114	Clerical/Secretarial	245,748	230,068	232,370
675	100-2212-000-5210	Group Insurance	112,462	111,450	117,597
676	100-2212-000-5211	State Life Insurance	480	529	497
677	100-2212-000-5212	KMG Life Insurance	346	326	326
678	100-2212-000-5225	Medicare (1.45%)	8,667	8,566	8,652
679	100-2212-103-5225	Medicare (1.45%)	20	19	19
680	100-2212-000-5231	TRSL Contributions	170,622	170,634	177,762
681	100-2212-000-5270	Retiree Health Benefits	-	-	51,357
682	100-2212-000-5281	Sick Leave Severance Pay	1,400	7,620	12,680
683	100-2212-000-5282	Annual Leave Severance	2,000	1,975	8,300
684	100-2212-000-5442	Equipment Rental	400	488	500
685	100-2212-000-5530	Communications Expense	3,000	1,527	2,000
686	100-2212-000-5610	Supplies	4,500	6,370	5,000
687	100-2212-000-561020	Technology Supplies	-	110	-
688	100-2213-000-5270	Retiree Health Benefits	-	-	13,515
		2214 - Other Special Programs (NCLB)			
689	100-2214-000-5111	Special Programs Support	70,988	17,118	-
690	100-2214-103-5111	PIP-Professional Improvement Program	10,778	10,778	10,778
691	100-2214-000-5113	Special Programs Support Specialist	-	48,165	65,283
692	100-2214-000-5210	Group Insurance	8,414	8,449	9,155
693	100-2214-000-5225	Medicare	222	111	112
694	100-2214-103-5225	Medicare (1.45%)	52	51	51
695	100-2214-000-5231	TRSL Contributions	19,636	19,226	20,772
696	100-2214-000-5270	Retiree Health Benefits	-	-	86,869
697	100-2214-000-5281	Sick Leave Severance Pay	-	-	-
698	100-2214-000-5282	Annual Leave Severance	15,314	7,657	7,657
699	100-2214-000-5582	Travel	-	502	800

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700	100-2216-000-5270	Adult Education-Retiree Health Benefits	-	-	30,793
		2219 - Other Instructional Support Programs			
701	100-2219-000-5111	Director-Accountability/School Performance	96,482	95,023	99,573
702	100-2219-000-5114	Clerical/Secretarial	104,275	103,342	109,381
703	100-2219-000-5120	Part Time Staff	3,135	-	-
704	100-2219-000-5210	Group Insurance	30,687	29,674	26,922
705	100-2219-000-5211	State Life Insurance	80	65	64
706	100-2219-000-5212	KMG Life Insurance	409	383	383
707	100-2219-000-5225	Medicare (1.45%)	2,605	2,625	2,762
708	100-2219-000-5231	TRSL Contributions	23,104	22,864	24,856
709	100-2219-000-5233	LSERS Contributions	-	6,035	6,578
710	100-2219-000-5239	Other Retirement Contributions	5,619	-	-
711	100-2219-000-5270	Retiree Health Benefits	-	-	48,408
		2220 - Instruction and Curriculum Development Services			
712	100-2220-000-5113	Curriculum Specialists/School Curriculum Coordinators	1,438,382	1,433,446	1,346,556
713	100-2220-103-5113	PIP-Professional Improvement Program	15,673	15,026	15,027
714	100-2220-241-5123	Substitute Teachers	1,000	-	-
715	100-2220-241-5130	Curriculum Alignment/Benchmarch-Extra Duty Pay	29,000	23,369	30,000
716	100-2220-241-5150	Curriculum Alignment/Benchmarch-Stipend	5,000	4,056	5,000
717	100-2220-000-5210	Group Insurance	159,941	158,816	174,442
718	100-2220-000-5211	State Life Insurance	463	464	464
719	100-2220-000-5212	KMG Life Insurance	672	714	714
720	100-2220-000-5225	Medicare (1.45%)	19,126	19,122	19,177
721	100-2220-103-5225	Medicare (1.45%)	92	124	123
722	100-2220-241-5225	Curriculum Alignment/Benchmarch-Medicare	533	380	380
723	100-2220-000-5231	TRSL Contributions	405,153	403,179	416,905
724	100-2220-241-5231	TRSL Contributions-Curriculum Alignment/Benchmarch	9,248	7,371	7,589
725	100-2220-000-5270	Retiree Health Benefits	-	-	71,431
726	100-2220-000-5281	Sick Leave Severance Pay	14,809	6,718	6,718
727	100-2220-000-5282	Annual Leave Severance	4,600	-	37,369
728	100-2220-000-5442	Equipment Rental	1,366	1,337	1,337
729	100-2220-128-5530	Testing Services-Data/Online Services	5,072	5,273	5,300
730	100-2220-000-5550	Printing	100,000	79,547	125,000
731	100-2220-241-5550	Curriculum Alignment/Benchmarch-Printing	2,000	104	2,000
732	100-2220-000-5582	Travel Expense-Itinerant	1,268	2,660	3,000
733	100-2220-000-5610	Supplies	3,668	4,295	36,000
734	100-2220-128-5610	Testing Services-Supplies	200	12	200
735	100-2220-241-5610	Curriculum Alignment/Benchmarch-Supplies	464	752	800
736	100-2220-000-561020	Technology Supplies	700	2,261	2,500
737	100-2220-000-561520	Inventoriable Technology Supplies	-	2,475	2,500
		2231 - Staff Training - Regular Education			
738	100-2231-103-5113	PIP-Professional Improvement Program	2,568	2,568	2,568
739	100-2231-105-5113	OPTAAP Specialists	186,358	176,374	59,379
740	100-2231-000-5123	Substitute Teachers	2,000	-	2,000
741	100-2231-000-5150	Staff Training Stipends	1,000	1,210	1,460
742	100-2231-105-5210	OPTAAP Group Insurance	16,924	17,803	5,924
743	100-2231-105-5212	OPTAAP KMG Life Insurance	252	252	84
744	100-2231-000-5225	Medicare (1.45%)	4	15	14
745	100-2231-103-5225	Medicare (1.45%)	16	16	15
746	100-2231-105-5225	OPTAAP Medicare (1.45%)	1,872	1,745	691
747	100-2231-000-5231	TRSL Contributions	82	302	312
748	100-2231-105-5231	TRSL Contributions-OPTAAP	54,495	52,896	21,257

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749	120-2231-000-5240	Tuition Reimbursement	-	2,827	-
750	100-2231-000-5442	Rental of Equipment	1,600	1,428	1,428
751	100-2231-000-5530	Communications Expense	1,415	3,557	3,761
752	100-2231-000-5550	Printing	3,404	3,047	3,500
753	100-2231-000-5582	Travel Expense	20,500	99	2,500
754	100-2231-105-5582	OPTAAP-Travel Expense	5,000	5,921	1,500
755	100-2231-000-5610	Supplies	2,102	1,556	2,028
756	100-2231-105-5610	OPTAAP-Supplies	250	261	300
757	100-2231-000-561020	Technology Supplies	1,268	657	800
		2233 - Staff Training - Gifted and Talented			
758	110-2233-000-5320	Educational Contracted Services	2,000	-	2,000
		2234 - Staff Training - Special Programs			
759	100-2234-102-5112	RTI-School Instructional Coach	-	-	3,150
760	100-2234-000-5120	Part Time Staff	3,518	672	3,500
761	100-2234-000-5225	Medicare (1.45%)	51	10	51
762	100-2234-102-5281	RTI-School Instructional Coach Annual Leave Severance	4,900	-	-
		2239 - Staff Training - Other Educational Programs			
763	100-2239-000-5150	Instructional Staff Training Stipend	-	3,150	46
764	100-2239-000-5225	Medicare (1.45%)	-	46	865
765	100-2239-000-5231	TRSL Contributions-Instructional Staff Training	-	857	-
766	100-2239-182-5300	Professional Technical Services	-	165	165
		2252 - Library/Media Services			
767	100-2252-000-5112	School Librarians	965,913	1,489,125	1,502,384
768	100-2252-103-5112	PIP-Professional Improvement Program	1,420	1,417	1,417
769	100-2252-000-5115	School Library-Paraprofessional	220,902	195,478	197,239
770	100-2252-000-5210	Group Insurance	235,000	282,558	265,204
771	100-2252-000-5211	State Life Insurance	886	786	786
772	100-2252-000-5212	KMG Life Insurance	321	318	317
773	100-2252-000-5225	Medicare (1.45%)	14,941	21,940	22,138
774	100-2252-000-5231	TRSL Contributions	341,000	489,118	507,913
775	100-2252-000-5270	Retiree Health Benefits	-	-	281,206
776	100-2252-000-5281	Sick Leave Severance Pay	15,855	12,818	12,818
		2259 - Other Educational Media Services			
777	100-2259-000-5112	School Computer Lab Teacher	41,897	74,496	75,166
778	100-2259-000-5115	School Computer Lab Paraprofessional	195,292	221,211	223,204
779	100-2259-000-5130	School Technologist Supplement	36,000	36,000	36,000
780	100-2259-000-5210	Group Insurance	50,464	65,722	78,227
781	100-2259-000-5211	State Life Insurance	100	95	154
782	100-2259-000-5212	KMG Life Insurance	301	302	302
783	100-2259-000-5225	Medicare (1.45%)	3,096	4,004	4,037
784	100-2259-000-5231	TRSL Contributions	79,520	97,675	101,349
785	100-2259-000-5270	Retiree Health Benefits	-	-	12,779
786	100-2259-000-5582	Travel Expense	1,000	-	-
787	100-2259-000-5810	District Dues & Fees	1,150	1,150	1,150
788	100-2290-000-5270	Retiree Health Benefits	-	-	13,630
789		**Total Instructional Staff Services**	**7,400,143**	**8,129,091**	**8,204,368**

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		2300 - General Administration			
790	100-2300-000-5260	Workers Compensation	7,328	-	7,328
791	100-2300-000-5270	Retiree Health Benefits	3,762	85,672	3,311
		2310 - General Administration			
791	100-2310-000-5313	Pension Funds	2,000	-	2,000
792	100-2310-000-5317	Management Consultants (CAPS)	7,900	-	7,900
793	100-2310-000-5319	Claims Management Worker's Comp	8,300	15,800	15,800
794	100-2310-000-5332	Legal Services	64,000	59,437	54,110
795	100-2310-000-5333	Financial Audit/Services Fees	52,000	48,208	65,000
796	100-2310-000-5521	General Liability Insurance	59,000	5,166	62,328
797	100-2310-000-5524	Errors & Omissions Insurance	68,000	5,457	58,811
798	100-2310-000-5582	Board Travel Expense	-	3,473	3,473
799	100-2310-000-5810	Dues & Fees	25,267	15,716	15,733
800	100-2310-182-5524	Errors & Omissions-Athletic Trainers	2,372	2,372	2,372
801	100-2311-000-5111	Board Members Compensation	68,400	68,400	69,016
802	100-2311-000-5225	Medicare (1.45%)	765	713	720
803	100-2311-000-5319	Other Services Fees	9,500	9,500	9,595
804	100-2311-000-5540	Advertising Expense	15,000	11,414	10,822
805	100-2311-000-5582	Travel Expense	15,000	8,899	8,899
806	100-2314-000-5316	Election Fees	-	13,284	13,158
807	100-2315-000-5311	Tax Assessment-Assessor Fees	20,469	37,205	37,205
808	100-2315-000-5313	Tax Assessment-Pension Funds	520,951	558,950	558,950
		2321 - Office of Superintendent Services			
809	100-2321-000-5111	Medicare (1.45%)	215,955	216,157	230,979
810	100-2321-000-5114	Other Services Fees	46,607	46,811	51,492
811	100-2321-000-5210	Advertising Expense	8,785	8,843	8,208
812	100-2321-000-5212	Travel Expense	428	252	252
813	100-2321-000-5225	Medicare (1.45%)	3,094	3,203	3,418
814	100-2321-000-5231	TRSL Contributions	13,657	12,732	79,469
815	100-2321-000-5270	Tax Assessment-Assessor Fees	-	-	17,436
816	100-2321-000-5281	Tax Assessment-Pension Funds	21,434	-	-
817	100-2321-000-5282	Annual Leave Severance	6,859	7,133	7,133
818	100-2321-000-5540	Group Insurance	2,500	-	2,500
819	100-2321-000-5550	KMG Life Insurance	-	347	500
820	100-2321-000-5582	Medicare (1.45%)	2,500	5,555	8,000
821	100-2321-000-5610	TRSL Contributions	3,000	2,132	3,000
822	100-2321-000-561020	Technology Supplies	750	405	750
823	100-2321-000-5615	Inventoriable Supplies	2,450	-	-
824	100-2321-000-5626	Sick Leave Severance Pay	5,000	4,421	5,000
825	100-2321-000-5810	Annual Leave Severance	600	525	600
826	100-2324-000-5270	Retiree Health Benefits	-	-	7,007
827		**Total General Administration**	**1,283,633**	**1,258,182**	**1,432,275**

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	Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
		2400 - School Administration			
828	100-2400-000-5114	School Secretary/Bookkeeper	1,759,993	1,765,521	1,781,411
829	100-2400-000-5115	Administrative Paraprofessional	14,473	14,471	14,602
830	100-2400-174-5119	Other Salaries	-	39,999	40,359
831	100-2400-000-5120	Part Time Employees/Student Workers	11,475	9,075	9,075
832	100-2400-000-5124	Clerical Substitutes	39	259	259
833	100-2400-000-5130	Extended Work	588	1,033	1,033
834	100-2400-000-5210	Group Insurance	342,000	350,952	326,453
835	100-2400-174-5210	Group Insurance	-	3,607	6,558
836	100-2400-000-5211	State Life Insurance	1,564	1,534	1,535
837	100-2400-000-5212	KMG Life Insurance	1,064	1,130	1,026
838	100-2400-000-5225	Medicare (1.45%)	24,438	24,235	24,455
839	100-2400-174-5225	Medicare (1.45%)	-	384	387
840	100-2400-000-5231	TRSL Contributions	480,000	492,673	511,645
841	100-2400-174-5231	TRSL Contributions	-	3,001	3,117
842	100-2400-000-5233	LSERS Contributions	7,200	7,195	7,415
843	100-2400-000-5250	Unemployment Compensation	68	(92)	-
844	100-2400-000-5270	Retiree Health Benefits	428,254	405,330	374,663
845	100-2400-000-5281	Sick Leave Severance Pay	7,859	8,410	8,410
846	100-2400-000-5282	Annual Leave Severance	3,813	7,010	7,011
847	100-2400-019-5582	Travel Expense	1,000	339	1,000
848	100-2400-000-5626	Gasoline	56,772	52,620	52,058
849	100-2400-019-5810	SACS-Dues & Fees	23,400	23,400	23,400
		2410 - Office of Principal Services			
850	100-2410-000-5111	School Principals	2,952,787	2,959,104	2,985,736
851	100-2410-103-5111	PIP-Professional Improvement Program	17,575	17,571	17,571
852	100-2410-000-5121	Employee Vacancy	-	3,182	3,182
853	100-2410-000-5210	Group Insurance	209,000	218,402	202,550
854	100-2410-000-5211	State Life Insurance	324	324	324
855	100-2410-000-5212	KMG Life Insurance	3,822	3,819	3,819
856	100-2410-000-5225	Medicare (1.45%)	32,900	32,587	32,881
857	100-2410-103-5225	Medicare (1.45%)	80	78	79
858	100-2410-000-5231	TRSL Contributions	794,000	792,297	822,802
859	100-2410-000-5281	Sick Leave Severance Pay	17,167	9,460	9,460
860	100-2410-000-5282	Annual Leave Severance	37,973	-	-
		2420 - Office of Assistant Principal Services			
861	100-2420-000-5111	Assistant Principals	3,301,577	3,190,197	3,137,902
862	100-2420-103-5111	PIP-Professional Improvement Program	13,300	12,352	12,353
863	100-2420-000-5210	Group Insurance	281,000	289,038	274,654
864	100-2420-000-5211	State Life Insurance	331	356	357
865	100-2420-000-5212	KMG Life Insurance	4,630	4,127	4,380
866	100-2420-000-5225	Medicare (1.45%)	40,586	39,517	39,873
867	100-2420-103-5225	PIP-Medicare	115	104	103
868	100-2420-000-5231	TRSL Contributions	910,000	909,654	944,676
869	100-2420-000-5281	Sick Leave Severance Pay	22,868	-	-
870	100-2420-000-5282	Annual Leave Severance	8,050	-	-

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	Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
		2490 - Other School Administration Services			
871	100-2490-000-5111	Principal Administrative Assistants	326,866	373,113	376,470
872	100-2490-000-5130	Extra Duty Overtime	2,280	6,896	6,896
873	100-2490-000-5210	Group Insurance	43,500	45,135	49,747
874	100-2490-000-5212	KMG Life Insurance	220	202	-
875	100-2490-000-5225	Medicare (1.45%)	5,400	5,925	5,979
876	100-2490-000-5231	TRSL Contributions	101,000	117,520	122,045
877		**Total School Administration**	**12,291,351**	**12,243,046**	**12,249,711**

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	Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
		2500 - Business Services			
878	100-2500-000-5260	Workers Compensation	3,588	38	38
879	100-2500-000-5270	Retiree Health Benefits	90,291	84,446	62,111
		2510 - Fiscal Services			
880	100-2510-000-5111	Business Director	96,918	97,120	97,995
881	100-2510-000-5114	Accounting Assistants/Clerical	256,118	263,762	266,163
882	100-2510-000-5118	Accountant	382,577	385,108	388,574
883	100-2510-000-5119	Internal Auditor	129,902	120,774	121,860
884	100-2510-000-5120	Part Time Staff	6,084	4,404	4,404
885	100-2510-000-5210	Group Insurance	84,462	85,901	90,043
886	100-2510-000-5211	State Life Insurance	935	936	937
887	100-2510-000-5212	KMG Life Insurance	1,743	1,744	1,744
888	100-2510-000-5225	Medicare (1.45%)	9,859	9,870	9,959
889	100-2510-000-5231	TRSL Contributions	212,100	212,136	220,303
890	100-2510-000-5281	Sick Leave Severance Pay	10,000	-	5,000
891	100-2510-000-5282	Annual Leave Severance	10,000	-	5,000
892	100-2510-000-5300	Professional Technical Services	-	175	175
893	100-2510-000-5340	Financial System Software Support	15,000	39,455	39,455
894	100-2510-022-5340	Business Services-Investment Fees	150,000	102,323	150,000
895	100-2510-000-5430	Repairs & Maintenance Services	1,000	300	300
896	100-2510-000-5442	Equipment Rental	3,000	539	539
897	100-2510-000-5524	Errors & Omissions Insurance	1,610	132	1,649
898	100-2510-000-5530	Annual Software Renewals	20,000	23,207	23,139
899	100-2510-000-5540	Fiscal Advertising	1,499	435	403
900	100-2510-000-5550	Printing	7,000	5,988	5,989
901	100-2510-000-5582	Travel Expense	10,000	10,561	12,561
902	100-2510-000-5610	Supplies	10,000	7,517	7,518
903	100-2510-000-5615	Inventoriable Supplies	3,100	2,205	3,308
904	100-2510-000-5810	Dues & Fees	6,000	4,097	4,097
905	100-2510-000-5890	Miscellaneous Expenditures	-	26	26
906	100-2510-000-534020	Financial System Software Support	40,964	27,651	27,651
907	100-2510-000-553020	Data/Online Services	30,000	16,262	16,262
908	100-2510-000-561020	Technology Supplies	3,597	4,373	4,373
909	100-2510-000-561520	Inventoriable Technology Supplies	4,051	2,511	105,278
		2520 - Purchasing Services			
910	100-2520-000-5111	Purchasing Director	79,459	79,664	79,664
911	100-2520-000-5114	Assistant/Clerical	33,507	34,842	34,842
912	100-2520-000-5210	Group Insurance	9,659	9,698	9,194
913	100-2520-000-5211	State Life Insurance	34	32	33
914	100-2520-000-5212	KMG Life Insurance	252	252	252
915	100-2520-000-5225	Medicare (1.45%)	1,599	1,603	1,604
916	100-2520-000-5231	TRSL Contributions	31,075	31,145	32,064
917	100-2520-000-5442	Rental of Equipment	1,250	945	1,250
918	100-2520-000-5540	Advertising Expense	-	2,045	2,500
919	100-2520-000-5550	Printing	250	-	-
920	100-2520-000-5582	Travel Expense	600	685	800
921	100-2520-000-5610	Supplies	1,300	563	800
922	100-2520-000-561020	Technology Supplies	500	398	500

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	Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
		2530 - Warehousing/Distributing Services			
923	100-2530-000-5111	Warehouse Manager	41,566	41,217	41,614
924	100-2530-000-5114	Property Assistant	34,528	34,232	34,574
925	100-2530-000-5116	Warehousemen/Clerk	194,062	189,371	191,265
926	100-2530-000-5119	Warehousemen/Clerk	28,466	28,382	28,397
927	100-2530-000-5210	Group Insurance	50,058	51,068	56,091
928	100-2530-000-5211	State Life Insurance	264	228	229
929	100-2530-000-5212	KMG Life Insurance	172	171	171
930	100-2530-000-5225	Medicare (1.45%)	3,874	3,969	4,007
931	100-2530-000-5231	TRSL Contributions	9,392	9,311	9,679
932	100-2530-000-5233	LSERS Contributions	82,687	86,890	89,638
933	100-2530-000-5250	Unemployment Compensation	2,000	-	-
934	100-2530-000-5270	Retiree Health Benefits	-	-	11,536
935	100-2530-000-5430	Repairs & Maintenance Services	-	167	200
936	100-2530-000-5442	Equipment Rental	-	1,200	1,200
937	100-2530-000-5550	Printing	1,500	1,308	1,500
938	100-2530-000-5610	Supplies	1,500	2,023	1,500
939	100-2530-000-5626	Vehicle Fuel	35,700	31,932	31,500
		2540 - Printing, Publishing & Duplicating Services			
940	100-2540-000-5111	Graphic Arts Director	75,950	76,149	76,149
941	100-2540-103-5111	PIP-Professional Improvement Program	1,258	1,257	1,257
942	100-2540-000-5119	Service Technicians	153,000	152,355	153,878
943	100-2540-000-5120	Part Time Staff	7,295	5,451	5,451
944	100-2540-000-5210	Group Insurance	38,718	38,853	37,671
945	100-2540-000-5211	State Life Insurance	32	32	33
946	100-2540-000-5212	KMG Life Insurance	590	583	583
947	100-2540-000-5225	Medicare (1.45%)	2,238	2,175	2,198
948	100-2540-000-5231	TRSL Contributions	30,200	30,434	31,636
949	100-2540-000-5233	LSERS Contributions	41,000	40,360	41,640
950	100-2540-000-5270	Retiree Health Benefits	-	-	9,441
951	100-2540-000-5582	Travel Expense	400	-	400
952	100-2540-000-5610	Supplies	-	432	500
953	100-2540-000-5730	Equipment	-	6,915	-
954	100-2540-000-561020	Technology Supplies	-	160	-
955	100-2540-000-561520	Inventoriable Technology Supplies	4,000	2,739	2,500
956		**Total Business Services**	**2,601,333**	**2,515,232**	**2,706,795**

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	Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
		2600 - Operations and Maintenance of Plant Services			
957	100-2600-000-5260	Workers Compensation	4,259	1,470	1,470
958	100-2600-000-5270	Retiree Health Benefits	373,076	198,436	216,251
		2610 - Supervision of Operations and Maintenance of Plant Services			
959	100-2610-000-5111	Maintenance/Custodial Supervisor	278,034	276,484	278,064
960	100-2610-000-5114	Clerical/Secretarial	64,570	60,635	61,242
961	100-2610-000-5120	Part Time Staff	6,900	7,560	7,561
962	100-2610-000-5210	Group Insurance	29,653	31,970	29,719
963	100-2610-000-5211	State Life Insurance	324	324	324
964	100-2610-000-5212	KMG Life Insurance	1,530	1,603	1,603
965	100-2610-000-5225	Medicare (1.45%)	5,354	5,124	5,156
966	100-2610-000-5231	TRSL Contributions	36,732	36,101	37,525
967	100-2610-000-5233	LSERS Contributions	68,087	67,454	69,596
968	100-2610-000-5281	Sick Leave Severance Pay	9,126	9,126	5,000
969	100-2610-000-5282	Annual Leave Severance	8,874	8,873	6,573
970	100-2610-000-5442	Equipment Rental	-	1,308	-
971	100-2610-000-5550	Printing	600	400	600
972	100-2610-000-5610	Supplies	200	6,470	200
973	100-2610-000-5615	Inventoriable Supplies	-	3,757	-
974	100-2610-000-561020	Technology Supplies	500	462	500
		2620 - Operations and Maintenance of Buildings			
975	100-2620-000-5116	Custodians/Maids	4,367,727	4,329,038	4,429,345
976	100-2620-110-5116	Saturday Suspension Custodian	2,500	2,340	2,340
977	100-2620-129-5116	LEAP Remediation-Custodians/Maids	3,053	1,084	1,100
978	100-2620-000-5117	Skilled Maintenance Craftsmen	870,300	870,236	878,938
979	100-2620-000-5120	Part Time Staff	16,605	17,970	16,951
980	100-2620-000-5124	Substitutes/Long-Term Substitutes	643,000	599,831	600,000
981	100-2620-000-5130	Extended Work	28,000	22,721	22,720
982	100-2620-000-5210	Group Insurance	732,884	709,035	748,807
983	100-2620-000-5211	State Life Insurance	6,016	5,452	5,456
984	100-2620-000-5212	KMG Life Insurance	4,208	3,419	3,659
985	100-2620-000-5220	Social Security (FICA)	552	580	584
986	100-2620-000-5225	Medicare (1.45%)	83,152	82,917	83,664
987	100-2620-110-5225	Saturday Suspension Custodian Medicare	20	16	16
988	100-2620-129-5225	LEAP Remediation Custodians/Maids-Medicare	44	16	16
989	100-2620-000-5231	TRSL Contributions	26,000	26,656	27,682
990	100-2620-000-5233	LSERS Contributions	1,607,330	1,558,408	1,606,735
991	100-2620-110-5233	LSERS Contributions-Saturday Suspension Custodian	480	436	445
992	100-2620-129-5233	LSERS Contributions-LEAP Remediation Custodian	243	243	248
993	100-2620-000-5250	Unemployment Compensation	4,527	4,271	4,271
994	100-2620-000-5281	Sick Leave Severance Pay	23,521	19,924	19,924
995	100-2620-000-5282	Annual Leave Severance	18,434	20,617	20,894
996	100-2620-000-5290	Other Employee Benefits	5,000	15,000	10,000
997	100-2620-000-5411	Water/Sewage Service	330,000	361,010	360,000
998	100-2620-000-5421	Disposal Services	113,568	113,204	113,568
999	100-2620-000-5423	Custodial Services	89,040	89,040	89,040
1000	100-2620-000-5424	Lawn Care Services	1,919	-	2,000
1001	100-2620-000-5430	Repairs & Maintenance Services	384,833	349,984	369,615
1002	102-2620-000-5430	HVAC-Repairs & Maintenance	206,500	21,709	72,222
1003	100-2620-191-5442	Playground Equipment Rental	1,000	984	1,000
1004	100-2620-000-5522	Property Insurance	282,376	23,070	281,419
1005	100-2620-000-5530	Communication Services/Telephone	1,055,706	1,093,638	1,102,453

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	Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
1006	100-2620-000-5550	Printing	100	498	498
1007	100-2620-000-5582	Travel Expense	1,529	693	1,610
1008	100-2620-000-5610	Supplies	697,500	644,945	676,700
1009	100-2620-191-5610	Playground-Supplies	192,550	78,170	50,000
1010	100-2620-000-5615	Inventoriable Supplies	35,000	41,335	50,000
1011	100-2620-000-5621	Natural Gas	658,000	662,361	437,394
1012	100-2620-000-5622	Electricity	3,822,821	3,858,051	4,401,529
1013	100-2620-000-5626	Gasoline	2,762	2,893	2,830
1014	100-2620-000-5730	Equipment	43,431	61,902	40,840
1015	102-2620-000-5730	HVAC Equipment	162,500	220,814	163,300
1016	100-2620-000-5810	Dues & Fees	300	145	300
1017	100-2620-000-5890	Miscellaneous Expenditures	12,150	11,700	11,700
1018	100-2620-000-561020	Technology Supplies	400	1,195	-
1019	100-2620-000-561520	Inventoriable Technology Supplies	16,000	-	-
		2630 - Care and Upkeep of Grounds			
1020	100-2630-000-5120	Part Time Staff	2,468	-	-
1021	100-2630-000-5225	Medicare (1.45%)	51	-	-
1022	100-2630-000-5424	Lawn Care Services	-	1,919	-
1023	100-2630-000-5430	Equipment Repairs & Maintenance	60,000	41,894	50,000
1024	100-2630-000-5610	Supplies	5,000	4,193	5,500
1025	100-2630-000-5615	Inventoriable Supplies	7,500	9,667	7,500
1026	100-2630-000-5730	Equipment	5,731	5,731	5,500
		2640 - Care and Upkeep of Equipment			
1027	100-2640-000-5430	Repairs & Maintenance Services	20,000	30,550	30,000
1028	100-2640-000-5442	Rental of Equipment	2,000	1,808	2,000
1029	100-2640-000-5610	Supplies	40,000	55,299	45,000
1030	100-2640-000-5615	Inventoriable Supplies	-	167	-
		2650 - Vehicle Operation and Maintenance Services			
1031	100-2650-000-5522	Property Insurance	2,159	258	3,130
1032	100-2650-000-5523	Fleet Insurance	38,013	3,075	26,634
1033	100-2650-000-5615	Inventoriable Supplies	-	2,941	2,000
1034	100-2650-000-5626	Fuel	68,637	74,420	74,000
1035	100-2650-000-5730	Equipment	24,754	-	-
1036	105-2650-000-5730	Equipment	15,252	-	16,000
1037	100-2650-000-5732	Vehicle Expense	17,040	41,996	-
		2662 - Safety and Security			
1038	100-2662-000-5116	Security Guard	26,934	29,316	29,581
1039	100-2662-000-5130	Security Guard Extended Work	14,094	13,812	13,811
1040	100-2662-000-5210	Group Insurance	4,810	4,871	5,222
1041	100-2662-000-5211	State Life Insurance	34	32	33
1042	100-2662-000-5225	Medicare (1.45%)	680	635	641
1043	100-2662-000-5231	TRSL Contributions	9,700	10,446	10,848
1044	100-2662-000-5233	LSERS Contributions	2,900	2,097	2,162
1045	100-2662-000-5300	Professional Contracted Service	226,290	226,096	226,047
1046	100-2662-000-5550	Printing	200	158	200
1047		**Total Operation and Maintenance of Plant Services**	**18,035,647**	**17,206,489**	**17,989,006**

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	Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
		2700 - Student Transportation Services			
1048	100-2700-000-5260	Workers Compensation	2,246	407	407
1049	100-2700-000-5270	Retiree Health Benefits	580,620	396,167	-
		2710 - Supervision of Student Transportation Services			
1050	100-2710-000-5111	Transportation Director	101,630	100,172	101,174
1051	100-2710-103-5111	PIP-Professional Improvement Program	2,016	2,016	2,016
1052	100-2710-000-5114	Clerical/Secretarial	76,035	76,546	77,311
1053	100-2710-000-5119	Other Office Staff	2,483	72,028	73,160
1054	100-2710-000-5120	Part Time/Hourly Staff	23,956	32,345	32,346
1055	100-2710-000-5210	Group Insurance	19,764	-	-
1056	100-2710-000-5212	KMG Life Insurance	252	-	-
1057	100-2710-000-5225	Medicare (1.45%)	1,572	254	-
1058	100-2710-000-5231	TRSL Contributions	47,272	-	-
1059	100-2710-000-5300	Professional Services	2,280	-	-
1060	100-2710-000-5442	Rental of Equipment	1,962	2,112	2,000
1061	100-2710-000-5530	Communications Expense	1,800	2,743	100,500
1062	100-2710-000-5540	Advertising Expense	-	478	500
1063	100-2710-000-5550	Printing	3,500	3,357	3,500
1064	100-2710-000-5582	Travel Expense	1,800	1,547	1,800
1065	100-2710-000-5590	Miscellaneous Purchases	-	8	-
1066	100-2710-000-5610	Supplies	5,000	6,159	6,000
1067	100-2710-000-561020	Inventoriable Supplies	-	200	300
		2721 - Regular Education Transportation			
1068	100-2721-000-5116	Regular Bus Driver	2,607,947	2,598,537	2,643,165
1069	100-2721-096-5116	JAG-Bus Driver Pay	1,200	1,460	1,460
1070	100-2721-112-5116	Field Trip Bus Driver Pay	53,184	52,308	70,716
1071	100-2721-122-5116	Hourly Bus Driver	22,727	19,255	20,000
1072	100-2721-129-5116	LEAP Remediation Bus Driver Pay	13,490	10,600	10,600
1073	100-2721-178-5116	Bus Skills Examiner	1,000	800	-
1074	100-2721-187-5116	Bus Driver Extended Route Supplement	28,226	22,330	19,000
1075	110-2721-112-5116	Gifted and Talented (GT) Field Trip Bus Driver Pay	325	60	325
1076	100-2721-093-5116	Bridges of Ouachita Bus Driver Pay	-	930	930
1077	100-2721-000-5120	Part Time Bus Driver	5,500	(6,713)	6,100
1078	100-2721-000-5124	Regular Bus Driver Substitute	160,148	144,797	144,798
1079	100-2721-155-5124	Community Center Route-Bus Driver Pay	8,900	12,450	12,450
1080	100-2721-000-5130	Regular Bus Driver-Extra Work Pay	485	485	485
1081	100-2721-000-5210	Group Insurance	933,110	935,671	879,056
1082	100-2721-000-5211	State Life Insurance	4,731	4,711	4,711
1083	100-2721-000-5212	KMG Life Insurance	1,431	1,433	1,432
1084	100-2721-000-5225	Medicare (1.45%)	36,188	35,015	35,524
1085	100-2721-096-5225	JAG Bus Driver-Medicare	9	20	20
1086	100-2721-112-5225	Field Trip Bus Driver Medicare	665	661	908
1087	100-2721-122-5225	Hourly Bus Driver Medicare	219	254	254
1088	100-2721-129-5225	Medicare (1.45%)-LEAP	168	125	126
1089	100-2721-155-5225	Community Center Route-Bus Driver Medicare	129	107	108
1090	100-2721-178-5225	Bus Skills Examiner Medicare	15	11	-
1091	100-2721-187-5225	Bus Driver Extended Route Medicare	409	314	268
1092	110-2721-112-5225	Gifted and Talented (GT) Field Trip Bus Driver Medicare	4	1	4
1093	100-2721-093-5225	Bridges of Ouachita Medicar	-	13	13
1094	100-2721-000-5231	TRSL Contributions	5,382	5,706	5,869
1095	100-2721-112-5231	TRSL Contributions-Field Trip Bus Driver	913	237	244
1096	100-2721-122-5231	TRSL Contributions-Hourly Bus Driver	20	10	10

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	Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
1097	100-2721-155-5231	TRSL Contributions-Community Center Route-Bus Driver	8	-	-
1098	100-2721-187-5231	TRSL Contributions-Bus Driver Extended Route	906	408	420
1099	100-2721-000-5233	LSERS Contributions	850,739	840,338	866,764
1100	100-2721-096-5233	LSERS Contributions-JAG Bus Driver	467	320	329
1101	100-2721-112-5233	LSERS Contributions-Gifted and Talented Field Trip Bus	14,029	13,833	18,804
1102	100-2721-122-5233	LSERS Contributions-Hourly Bus Driver	4,322	5,459	5,576
1103	100-2721-129-5233	LSERS Contributions-LEAP	4,293	3,190	3,225
1104	100-2721-155-5233	LSERS Contributions-Community Center	2,875	2,500	2,554
1105	100-2721-178-5233	LSERS Contributions-Bus Skills Examiner	323	194	-
1106	100-2721-187-5233	LSERS Contributions-Bus Driver Extended Route	3,961	6,473	5,513
1107	110-2721-112-5233	LSERS Contributions-Hourly Bus Driver	105	19	105
1108	100-2721-093-5233	LSERS Contributions-Bridges of Ouachita	-	300	307
1109	100-2721-000-5250	Unemployment Compensation	3,021	199	199
1110	100-2721-000-5281	Sick Leave Severance Pay	1,732	4,528	4,528
1111	100-2721-000-5290	Other Employee Benefits	129	153	153
1112	100-2721-000-5430	Repairs & Maintenance Services	2,500	2,655	2,500
1113	100-2721-161-5430	Bus Turnaround Services	3,000	1,085	1,000
1114	100-2721-000-5523	Fleet Insurance	83,774	6,695	83,500
1115	100-2721-000-5590	Bus Use Fees	7,000	10,063	10,194
1116	100-2721-096-5590	Bus Use Fees - JAG	1,000	905	1,000
1117	110-2721-000-5590	Other Purchased Service	459	200	459
1118	100-2721-112-5590	Other Purchased Service	-	2,242	-
1119	100-2721-000-5610	Maintenance Supplies	2,500	2,776	2,500
1120	100-2721-158-5610	Bus Tires	98,576	88,823	89,000
1121	100-2721-161-5610	Bus Turnarounds-Supplies	5,000	3,835	4,000
1122	100-2721-170-5610	Bus Barn Shop Supplies	200	-	-
1123	100-2721-000-5626	Bus Fuel/Diesel	1,000,000	839,427	950,000
1124	100-2721-000-5730	Equipment	3,000	2,375	2,500
1125	100-2721-000-5890	Miscellaneous Expenditures	100	105	100
1126	100-2720-000-5270	Retiree Health Benefits	-	-	352,952
		2722 - Regular Education Transportation Monitoring Services			
1127	100-2722-000-5115	Bus Attendant	111,249	111,530	112,535
1128	100-2722-187-5115	Bus Attendant Supplement	4,800	8,867	6,800
1129	100-2722-000-5210	Group Insurance	23,320	24,056	25,548
1130	100-2722-000-5211	State Life Insurance	165	162	164
1131	100-2722-000-5212	KMG Life Insurance	230	128	230
1132	100-2722-000-5225	Medicare (1.45%)	1,603	1,606	1,621
1133	100-2722-187-5225	Bus Attendant Supplement Medicare	70	118	97
1134	100-2722-187-5231	TRSL Contributions-Bus Attendant	-	1,102	931
1135	100-2722-000-5233	LSERS Contributions	36,900	36,299	37,414
1136	100-2722-187-5233	LSERS Contributions-Bus Attendant Supplement	1,550	1,554	1,318
		2723 - Transportation Maintenance Services			
1137	100-2723-000-5117	Mechanic	329,194	324,525	327,770
1138	100-2723-000-5119	Other Mechanic Staff	36,000	37,263	37,636
1139	100-2723-000-5120	Part-time Staff	25,379	12,746	12,747
1140	100-2723-000-5210	Group Insurance	48,878	52,475	52,812
1141	100-2723-000-5211	State Life Insurance	130	132	133
1142	100-2723-000-5212	KMG Life Insurance	468	467	467
1143	100-2723-000-5225	Medicare (1.45%)	4,838	5,296	5,351
1144	100-2723-000-5233	LSERS Contributions	115,472	118,263	122,011
1145	100-2723-170-5423	Custodial Supplies	9,000	7,157	7,200
1146	100-2723-000-5430	Repairs & Maintenance Services	60,000	65,161	65,000

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1147	100-2723-000-5610	Maintenance Supplies	650,000	814,435	770,000
1148	100-2723-170-5610	Bus Barn Shop Supplies	12,000	10,875	11,000
1149	100-2723-000-5615	Inventoriable Supplies	-	3,960	3,400
1150	100-2723-000-561520	Inventoriable Technology Supplies	3,370	-	-
		2731 - Special Education Transportation Services			
1151	100-2730-000-5270	Retiree Health Benefits	-	-	36,124
1152	100-2731-000-5116	Special Education Bus Driver	234,939	234,507	275,158
1153	100-2731-000-5124	Substitute Special Education Bus Driver	8,639	7,845	7,846
1154	100-2731-000-5210	Group Insurance	83,850	84,104	96,708
1155	100-2731-000-5211	State Life Insurance	362	352	352
1156	100-2731-000-5212	KMG Life Insurance	27	27	27
1157	100-2731-000-5225	Medicare (1.45%)	3,331	3,301	3,332
1158	100-2731-000-5231	TRSL Contributions	3,200	2,972	3,088
1159	100-2731-000-5233	LSERS Contributions	62,222	66,634	68,680
1160	100-2731-000-5250	Unemployment Compensation	458	-	-
1161	100-2731-000-5281	Sick Leave Severance Pay	2,000	2,125	2,125
1162	100-2731-000-5523	Fleet Insurance	5,967	460	6,090
1163	100-2731-000-5626	Bus Fuel/Diesel	-	68,740	70,000
1164	100-2731-146-5116	Extended Route Bus Driver Supplement	4,400	4,200	3,500
1165	100-2731-146-5225	Extended Route Bus Driver Medicare	43	46	38
1166	100-2731-146-5233	LSERS Contributions-Extended Route Bus Driver	307	81	83
		2732 - Special Education Transportation Monitoring Services			
1167	100-2732-000-5115	Special Education Bus Attendants	302,641	301,992	317,202
1168	100-2732-000-5124	Substitute Bus Attendant	76,500	70,629	70,630
1169	100-2732-000-5210	Group Insurance	105,000	105,664	115,944
1170	100-2732-000-5211	State Life Insurance	672	659	659
1171	100-2732-000-5212	KMG Life Insurance	226	223	225
1172	100-2732-000-5225	Medicare (1.45%)	5,578	5,227	5,273
1173	100-2732-000-5231	TRSL Contributions	581	550	536
1174	100-2732-000-5233	LSERS Contributions	103,500	103,272	106,442
1175	100-2732-000-5281	Sick Leave Severance Pay	2,500	5,170	5,170
1176	100-2732-146-5115	Special Education Bus Attendants Supplements	4,050	1,200	1,000
1177	100-2732-146-5225	Special Education Bus Attendants Medicare	56	15	12
1178	100-2732-146-5231	TRSL Contributions-Special Education Bus Attendants	884	-	-
1179	100-2732-146-5233	LSERS Contributions-Special Education Bus Attendants	258	386	330
1180	100-2732-147-5115	Bus Attendant Overtime Pay	156	26	-
1181	100-2732-147-5225	Bus Attendant Overtime-Medicare	8	-	-
1182	100-2732-147-5231	TRSL Contributions-Bus Attendant Overtime-	155	7	-
1183		**Total Student Transportation Services**	**9,341,858**	**9,085,818**	**9,466,531**

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	Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
		2800 - Central Services			
1184	100-2800-000-5270	Retiree Health Benefits	80,885	18,649	-
		2810 - Research and Development			
1185	100-2810-000-5530	Data/Online Services	-	58	60
1186	100-2810-000-5550	Printing	2,000	1,624	2,000
1187	100-2810-000-5582	Travel Expense	1,500	1,849	1,500
1188	100-2810-000-5610	Supplies	800	473	800
1189	100-2810-000-561020	Technology Supplies	1,000	773	1,000
		2820 - Information Services			
1190	100-2820-000-5119	Communications Liaison	48,376	48,341	48,825
1191	100-2820-000-5210	Group Insurance	5,514	5,537	5,275
1192	100-2820-000-5212	KMG Life Insurance	216	215	215
1193	100-2820-000-5225	Medicare (1.45%)	665	665	672
1194	100-2820-000-5231	TRSL Contributions	13,158	13,149	13,668
1195	100-2820-000-5442	Rental of Equipment	4,200	4,622	4,200
1196	100-2820-000-5530	Data/Online Services	450	-	500
1197	100-2820-000-5550	Printing	8,000	7,543	8,000
1198	100-2820-000-5582	Travel Expense	1,000	1,261	1,200
1199	100-2820-000-5610	Supplies	26,558	33,605	25,000
		2830 - Personnel/Human Resource Services			
1200	100-2830-000-5114	Clerical/Secretarial	296,942	295,387	298,341
1201	100-2830-000-5210	Group Insurance	35,054	37,553	37,223
1202	100-2830-000-5211	State Life Insurance	260	256	256
1203	100-2830-000-5212	KMG Life Insurance	426	383	383
1204	100-2830-000-5225	Medicare (1.45%)	3,471	3,448	3,482
1205	100-2830-000-5231	TRSL Contributions	69,364	69,021	71,747
1206	100-2830-000-5233	LSERS Contributions	13,543	13,448	13,873
1207	100-2830-000-5270	Retiree Health Benefits	-	-	28,630
1208	100-2830-000-5282	Annual Leave Severance	4,200	-	4,200
1209	100-2830-000-5290	Other Employee Benefits	929	-	-
1210	100-2830-000-5300	Purchased Professional Services	1,500	1,100	1,300
1211	100-2830-000-5339	Fingerprinting Services	25,000	26,877	25,000
1212	100-2830-000-5540	Advertising Expense	-	13,721	6,700
1213	100-2830-000-5550	Printing	2,500	2,520	2,500
1214	100-2830-000-5582	Travel Expense	4,600	4,196	4,500
1215	100-2830-000-5610	Supplies	3,000	1,814	2,000
1216	100-2830-000-553020	Data/Online Services	27,536	25,121	26,000
1217	100-2830-000-561020	Technology Supplies	1,200	1,205	1,200
1218	100-2830-000-561520	Inventoriable Technology Supplies	1,674	-	-
1219	100-2831-000-5111	Assistant Superintendent/Director	110,335	110,540	111,535
1220	100-2831-103-5111	PIP-Professional Improvement Program	1,297	1,297	1,297
1221	100-2831-000-5210	Group Insurance	5,514	5,537	5,275
1222	100-2831-000-5212	KMG Life Insurance	147	147	147
1223	100-2831-000-5225	Medicare (1.45%)	1,569	1,571	1,585
1224	100-2831-103-5225	Medicare-PIP-Professional Improvement Program	20	18	19
1225	100-2831-000-5231	TRSL Contributions	30,010	30,067	31,224
1226	100-2834-000-5339	Fingerprinting Services	350	350	350
		2835 - Health Services (Employees)			
1227	100-2835-160-5330	Bus Driver Physicals	12,000	12,175	12,000
1228	100-2835-169-5330	Bus Driver Drug Testing	1,300	1,347	1,300

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	Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
		2840 - Administrative Technology Services			
1229	100-2840-000-5119	Technical Support Specialists	184,000	183,854	185,693
1230	100-2840-000-5210	Group Insurance	27,514	27,421	25,930
1231	100-2840-000-5211	State Life Insurance	64	65	64
1232	100-2840-000-5212	KMG Life Insurance	68	67	68
1233	100-2840-000-5225	Medicare (1.45%)	1,736	1,451	1,466
1234	100-2840-000-5231	TRSL Contributions	40,000	39,573	41,136
1235	100-2840-000-5270	Retiree Health Benefits	-	-	17,266
1236	100-2840-000-5281	Sick Leave Severance Pay	500	461	4,688
1237	100-2840-000-5430	Repairs & Maintenance Services	150,000	31,673	20,000
1238	100-2840-000-5442	Equipment Rental	2,115	2,672	3,000
1239	100-2840-000-5530	Data/Online Services	4,500	3,409	3,500
1240	100-2840-000-5582	Travel Expense	3,305	4,172	4,500
1241	100-2840-000-5610	Supplies	13,661	17,114	18,000
1242	100-2840-000-5626	Vehicle Fuel	18,201	16,164	50,000
1243	100-2840-000-5730	Technology Equipment	54,958	40,107	40,107
1244	100-2840-000-534020	Technology Services	920,000	782,236	315,036
1245	100-2840-000-553020	Data/Online Services	-	105,110	110,000
1246	100-2840-000-561020	Technology Supplies	52,049	18,166	20,000
1247	100-2840-000-561520	Inventoriable Technology Supplies	63,549	37,461	315,068
1248	100-2841-000-5111	Director of Information Technology	82,782	82,794	83,895
1249	100-2841-000-5210	Group Insurance	5,514	5,537	5,280
1250	100-2841-000-5225	Medicare (1.45%)	1,167	1,168	1,180
1251	100-2841-000-5231	TRSL Contributions	22,516	22,520	22,745
1252	100-2842-000-5118	System Analysts/Network Support	268,000	267,503	270,178
1253	100-2842-000-5210	Group Insurance	24,484	24,586	23,416
1254	100-2842-000-5225	Medicare (1.45%)	3,731	3,647	3,791
1255	100-2842-000-5231	TRSL Contributions	73,000	72,761	73,489
1256	100-2846-000-5119	Hardware Support Technician	362,000	358,745	362,334
1257	100-2846-000-5210	Group Insurance	64,000	63,848	55,588
1258	100-2846-000-5211	State Life Insurance	220	213	214
1259	100-2846-000-5212	KMG Life Insurance	426	427	427
1260	100-2846-000-5225	Medicare (1.45%)	4,764	4,717	4,856
1261	100-2846-000-5231	TRSL Contributions	90,500	89,513	91,455
1262	100-2846-000-5233	LSERS Contributions	4,729	4,729	4,729
1263	100-2846-000-5281	Sick Leave Severance Pay	4,038	4,038	4,038
1264	100-2846-000-5282	Annual Leave Severance	3,231	3,231	3,231
1265		**Total Central Services**	**3,399,385**	**3,118,616**	**2,991,350**

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		3100 - Food Service Operations			
1266	100-3100-000-5210	Group Insurance	47,500	47,449	44,842
1267	100-3100-204-5210	Food Service Tech Group Insurance	117,500	122,564	126,180
1268	100-3100-205-5210	Food Service Manager Group Insurance	332,409	350,348	363,346
1269	100-3100-000-5211	State Life Insurance	64	65	64
1270	100-3100-204-5211	Food Service Tech State Life Insurance	610	32	-
1271	100-3100-205-5211	Food Service Manager State Life Insurance	2,000	-	-
1272	100-3100-000-5212	KMG Life Insurance	404	403	404
1273	100-3100-204-5212	Food Service Tech KMG Life Insurance	400	12	-
1274	100-3100-205-5212	Food Service Manager KMG Life Insurance	600	-	-
1275	100-3100-000-5225	Medicare (1.45%)	2,600	2,364	2,365
1276	100-3100-204-5225	Food Service Tech Medicare	495	488	488
1277	100-3100-000-5231	TRSL Contributions	50,000	42,547	43,561
1278	100-3100-204-5231	TRSL Contributions-Food Service Tech	8,500	8,677	8,963
1279	100-3100-000-5233	LSERS Contributions	1,306	1,372	1,638
1280	100-3100-000-5239	Other Retirement Contributions	240	-	-
1281	100-3100-000-5260	Workers Compensation	13,061	1,855	1,855
1282	100-3100-000-5270	Retiree Health Benefits	239,836	314,322	317,623
1283	100-3100-000-5890	Miscellaneous Expenditures	-	3,779	-
1284		**Total Food Services**	**817,525**	**896,277**	**911,329**
		3300 - Community Service Programs			
1285	100-3300-000-5590	Miscellaneous Purchased Service	28,351	28,351	28,351
1286		**Total Community Service Programs**	**28,351**	**28,351**	**28,351**

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		4000 - Facility Acquisition and Construction Services			
1287	100-4000-000-5430	Repairs & Maintenance Services	1,495	1,495	1,500
1288	100-4000-000-5626	Vehicle Fuel	2,500	2,249	2,175
1289	100-4200-000-5450	Land Improvements-Construction	-	15,108	-
1290		**Total Facility Acquisition and Construction Services**	**3,995**	**18,852**	**3,675**
1291		**Total Expenditures**	**144,600,029**	**141,826,222**	**146,016,835**
		Other Sources and Uses of Funds			
1292	100-45300	Sale/Disposal Of Property	10,000	10,352	10,000
1293	100-45210	Indirect Cost Transfers	631,000	559,775	631,000
1294	100-5300-097-5940	Local Funds Transfer to Charter Schools	(648)	(648)	(648)
1295	100-5300-098-5940	Local Funds Transfer to Charter Schools	(281,214)	(281,214)	(373,190)
1296	100-5200-145-5932	Fund Transfers-Operating Transfers Out	(200,000)	(200,000)	-
1297	100-5200-414-5932	Fund Transfers-Maintenance Support	(200,000)	(200,000)	(200,000)
1298		**Total Other Sources (Uses) of Funds**	**(40,862)**	**(111,735)**	**67,162**
1299		**Net Change in Fund Balance**	**$ (1,554,524)**	**$ 1,392,377**	**$ (1,940,196)**
1300		**Beginning Fund Balance**	**$ 17,887,451**	**$ 17,887,451**	**$ 19,279,828**
1301		**Ending Fund Balance**	**$ 16,332,927**	**$ 19,279,828**	**$ 17,339,632**

Special Revenue Funds

Special Revenue funds consist of all other School Board funds, except debt service, capital projects, and internal service funds. According to the Louisiana Local Government Budget Act. The School Board is not required to adopt an annual budget for debt service, capital projects, and internal service funds.

Special Revenue Funds account for revenue sources that are dedicated for specific purposes or obligated to follow state, federal or local laws and regulations.

In this section, a combined budget summary of all special revenue funds is presented by function and by object classifications.

Also, all funds are grouped and summarized into the following 10 primary special revenue funds:

- District No. 1 Maintenance and Operating Sales Tax
- 1968 Sales Tax – Supplemental Salaries
- 1995 Sales Tax – Supplemental Salaries
- West Ouachita Sales Tax
- Child Nutrition Program
- Title I Programs
- Special Education Programs
- Other Federal Programs
- State Grant Programs
- Local Grant Programs

A summary of the budget by function and object is provided for each special revenue fund listed above. In addition, schedules follow each budget summary that provide a more detailed accounting of the budget for revenues, expenditures, sources and uses for all funds included in each primary fund group showing the activity, function, and account classification.


OUACHITA PARISH SCHOOL SYSTEM
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Ouachita Parish School Board

Special Revenue Funds - Combined Budget

Fiscal Year 2014-15

Budget Summary by Function

	2013-14 Final Budget	2013-14 Actual (Unaudited)	% Change	**2014-15 Budget**	% Change
Revenues					
Local Revenues	$ 46,250,549	$ 45,621,330	-1.4%	**$ 47,341,656**	3.8%
State Revenues	3,337,368	3,303,160	-1.0%	**3,174,282**	-3.9%
Federal Revenues	21,473,256	19,647,411	-8.5%	**19,736,027**	0.5%
Total Revenues	$ 71,061,173	$ 68,571,901	-3.5%	**$ 70,251,965**	2.5%
Expenditures					
Regular Education Programs	$ 14,586,252	$ 13,907,763	-4.7%	**$ 14,909,637**	7.2%
Special Education Programs	4,533,011	3,996,819	-11.8%	**4,139,477**	3.6%
Vocational (CTE) Programs	625,886	750,205	19.9%	**821,162**	9.5%
Other Instructional Programs	4,159,433	3,218,895	-22.6%	**3,785,962**	17.6%
Special Programs	3,698,419	3,619,864	-2.1%	**3,828,563**	5.8%
Adult Education Programs	-	-	0.0%	**3,829**	0.0%
Pupil Support Services	4,605,182	4,274,056	-7.2%	**4,650,044**	8.8%
Instructional Support Services	6,924,712	6,732,746	-2.8%	**7,122,340**	5.8%
General Administration	346,073	298,769	-13.7%	**324,690**	8.7%
School Administration	1,733,097	1,708,795	-1.4%	**1,931,812**	13.1%
Business Services	269,063	261,804	-2.7%	**306,037**	16.9%
Plant Services	3,909,505	3,224,159	-17.5%	**3,721,635**	15.4%
Student Transportation Services	2,353,766	2,264,089	-3.8%	**2,328,031**	2.8%
Central Services	246,968	234,561	-5.0%	**271,387**	15.7%
Food Services	11,832,330	11,247,932	-4.9%	**11,841,311**	5.3%
Facility Acquisition and Construction	3,189,217	2,615,458	-18.0%	**5,222,481**	99.7%
Total Expenditures	$ 63,012,914	$ 58,355,915	-7.4%	**$ 65,208,398**	11.7%
Other Sources of Funds	$ 203,750	$ 204,722	0.5%	**$ 200,000**	-2.3%
Other Uses of Funds	(7,259,627)	(7,186,610)	-1.0%	**(9,343,059)**	30.0%
Total Other Sources (Uses)	$ (7,055,877)	$ (6,981,888)	-1.0%	**$ (9,143,059)**	31.0%
Net Change in Fund Balance	$ 992,382	$ 3,234,098	225.9%	**$ (4,099,492)**	-226.8%
Beginning Fund Balance	36,572,666	36,572,666	0.0%	**39,806,764**	8.8%
Ending Fund Balance	$ 37,565,048	$ 39,806,764	6.0%	**$ 35,707,272**	-10.3%

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Ouachita Parish School Board

Special Revenue Funds - Combined Budget

Fiscal Year 2014-15

Budget Summary by Object

	2013-14 Final Budget	2013-14 Actual (Unaudited)	% Change	**2014-15 Budget**	% Change
Revenues					
Local Revenues	$ 46,250,549	$ 45,621,330	-1.4%	**$ 47,341,656**	3.8%
State Revenues	3,337,368	3,303,160	-1.0%	**3,174,282**	-3.9%
Federal Revenues	21,473,256	19,647,411	-8.5%	**19,736,027**	0.5%
Total Revenues	$ 71,061,173	$ 68,571,901	-3.5%	**$ 70,251,965**	2.5%
Expenditures					
Salaries	$ 36,114,546	$ 35,157,115	-2.7%	**$ 36,199,067**	3.0%
Employee Benefits	8,131,362	7,668,078	-5.7%	**10,144,648**	32.3%
Purchased Professional Services	1,173,147	1,290,053	10.0%	**1,173,969**	-9.0%
Purchased Property Services	4,035,249	2,190,090	-45.7%	**6,042,090**	175.9%
Other Purchased Services	1,234,855	1,596,499	29.3%	**1,266,408**	-20.7%
Supplies	11,101,549	9,649,161	-13.1%	**9,849,999**	2.1%
Property	1,140,607	714,443	-37.4%	**464,187**	-35.0%
Miscellaneous	81,599	90,476	10.9%	**68,030**	-24.8%
Total Expenditures	$ 63,012,914	$ 58,355,915	-7.4%	**$ 65,208,398**	11.7%
Other Sources of Funds	$ 203,750	$ 204,722	-67.0%	**$ 200,000**	88.5%
Other Uses of Funds	(7,259,627)	(7,186,610)	-5.8%	**(9,343,059)**	-23.0%
Total Other Sources (Uses)	$ (7,055,877)	$ (6,981,888)	-3.3%	**$ (9,143,059)**	-24.6%
Net Change in Fund Balance	$ 992,382	$ 3,234,098	-125.0%	**$ (4,099,492)**	311.2%
Beginning Fund Balance	36,572,665	36,572,665	0.0%	**39,806,763**	2.0%
Ending Fund Balance	$ 37,565,047	$ 39,806,763	11.1%	**$ 35,707,271**	8.2%

Fund Balance Classification

Unspendable Fund Balance					
Food Inventory	$ 129,404	$ 123,283	-4.7%	**$ 123,283**	0.0%
Restricted Fund Balance					
Salaries and benefits	6,988,248	6,783,725	-2.9%	**6,783,725**	0.0%
Debt Service	5,272,609	5,235,632	-0.7%	**5,296,007**	1.2%
School Food Service	1,179,530	1,257,902	6.6%	**1,072,779**	-14.7%
Medicaid-Special Education	2,277,225	2,309,690	1.4%	**3,196,212**	38.4%
Committed Fund Balance					
District #1 M&O Sales Tax	16,879,386	18,203,916	7.8%	**16,424,801**	-9.8%
Capital Outlay	3,659,202	112,187	-96.9%	**6,019,818**	5265.9%
Assigned Fund Balance					
West Ouachita Operations	877,091	5,468,238	523.5%	**(3,416,088)**	-162.5%
Student Support Services	295,728	307,630	4.0%	**202,280**	-34.2%
Instructional Program Donations	6,624	4,560	-31.2%	**4,454**	-2.3%
Total Fund Balances	$ 37,565,047	$ 39,806,763	6.0%	**$ 35,707,271**	-10.3%


OUACHITA PARISH SCHOOL SYSTEM
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Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2014-15

Budget Summary by Function

	2013-14 Final Budget	2013-14 Actual (Unaudited)	% Change	**2014-15 Budget**	% Change
Revenues					
Local Revenues	$ 7,011,360	$ 6,885,535	-1.8%	**$ 7,066,382**	2.6%
Total Revenues	$ 7,011,360	$ 6,885,535	-1.8%	**$ 7,066,382**	2.6%
Expenditures					
Regular Programs	1,426,634	1,297,228	-9.1%	**2,017,083**	55.5%
Special Education Programs	421,035	350,282	-16.8%	**498,647**	42.4%
Vocational (CTE) Programs	64,285	97,474	51.6%	**125,939**	29.2%
Other Instructional Programs	1,560,745	1,019,864	-34.7%	**1,540,254**	51.0%
Special Programs	6,431	5,359	-16.7%	**36,104**	573.7%
Adult Education Programs	-	-	0.0%	**3,829**	0.0%
Pupil Support Services	799,427	421,381	-47.3%	**836,376**	98.5%
Instructional Staff Services	392,335	428,266	9.2%	**877,675**	104.9%
General Administration	47,420	41,211	-13.1%	**52,265**	26.8%
School Administration	63,061	58,012	-8.0%	**235,130**	305.3%
Business Services	19,719	18,413	-6.6%	**57,658**	213.1%
Plant Services	1,510,731	1,190,261	-21.2%	**1,558,421**	30.9%
Student Transportation Services	826,201	808,529	-2.1%	**802,163**	-0.8%
Central Services	19,514	17,583	-9.9%	**44,635**	153.9%
Food Services	145,131	122,316	-15.7%	**273,705**	123.8%
Facility Acquisition and Construction	88,700	64,835	-26.9%	**85,613**	32.0%
Total Expenditures	$ 7,391,369	$ 5,941,014	-19.6%	**$ 9,045,497**	52.3%
Other Sources of Funds	$ 200,000	$ 200,000	0.0%	**200,000**	0.0%
Other Uses of Funds	-	-	0.0%	**-**	0.0%
Total Other Sources (Uses)	$ 200,000	$ 200,000	0.0%	**$ 200,000**	0.0%
Net Change in Fund Balance	$ (180,009)	$ 1,144,521	-735.8%	**$ (1,779,115)**	-255.4%
Beginning Fund Balance	$ 17,059,395	$ 17,059,395	0.0%	**$ 18,203,916**	6.7%
Ending Fund Balance	$ 16,879,386	$ 18,203,916	7.8%	**$ 16,424,801**	-9.8%

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Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2014-15

Budget Summary by Object

	2013-2014 Final Budget	2013-2014 Actual (Unaudited)	% Change	**2014-15 Budget 2012-13**	% Change
Revenues					
Local Revenues	$ 7,011,360	$ 6,885,535	-1.8%	**$ 7,066,382**	2.6%
Total Revenues	$ 7,011,360	$ 6,885,535	-1.8%	**$ 7,066,382**	2.6%
Expenditures					
Salaries	$ 2,409,808	$ 1,866,048	-22.6%	**$ 2,442,597**	30.9%
Employee Benefits	919,380	702,945	-23.5%	**2,975,540**	323.3%
Professional Services	190,403	187,009	-1.8%	**210,639**	12.6%
Property Services	558,308	397,426	-28.8%	**484,177**	21.8%
Other Purchased Services	95,078	83,077	-12.6%	**111,160**	33.8%
Supplies	2,505,950	2,031,410	-18.9%	**2,394,365**	17.9%
Property	704,242	659,525	-6.3%	**418,897**	-36.5%
Miscellaneous	8,200	13,574	65.5%	**8,122**	-40.2%
Total Expenditures	$ 7,391,369	$ 5,941,014	-19.6%	**$ 9,045,497**	52.3%
Other Sources of Funds	$ 200,000	$ 200,000	0.0%	**200,000**	0.0%
Other Uses of Funds	-	-	0.0%	**-**	0.0%
Total Other Sources (Uses)	$ 200,000	$ 200,000	0.0%	**$ 200,000**	0.0%
Net Change in Fund Balance	$ (180,009)	$ 1,144,521	-735.8%	**$ (1,779,115)**	-255.4%
Beginning Fund Balance	$ 17,059,395	$ 17,059,395	0.0%	**$ 18,203,916**	6.7%
Ending Fund Balance	$ 16,879,386	$ 18,203,916	7.8%	**$ 16,424,801**	-9.8%

Fund Balance Classification

Committed Fund Balance	$ 16,879,386	$ 18,203,916	7.8%	**$ 16,424,801**	-9.8%
Total Ending Fund Balance	$ 16,879,386	$ 18,203,916	7.8%	$ 16,424,801	-9.8%

Although the proposition approved by voters in 1992 did not restrict the spending of tax proceeds for other than parishwide maintenance and operations, this fund balance is committed in that the School Board took formal action to restrict spending of proceeds for specific categorical purposes and designated a certain percentage of collections be allocated to each spending category established by the School Board.

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Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
400-41130	Sales & Use Taxes	$ 6,961,360	$ 6,843,117	$ 7,016,382
400-41136	Interest/Penalty Sales Tax	30,000	30,463	30,000
400-41510	Interest on Investments	20,000	11,955	20,000
	Total Local Sources	**7,011,360**	**6,885,535**	**7,066,382**
Total Revenues		**$ 7,011,360**	**$ 6,885,535**	**$ 7,066,382**
	EXPENDITURES			
	General Administrative Costs			
400-2310-000-5332	Legal Services	8,000	7,769	8,000
400-2315-000-5314	Tax Collection Fees	38,700	32,805	38,700
Total General Administrative Costs		**46,700**	**40,574**	**46,700**
	I. Instructional Programs Support (36%)			
A. Band Program Support				
402-1400-115-5430	Strings-Repairs & Maintenance	$ 12,000	$ 1,955	$ 12,000
402-1410-000-5610	High School Band-Supplies	75,023	52,509	79,860
402-1410-000-5615	High School Band-Inventory/Supplies	25,213	14,346	33,552
402-1411-000-5610	Elem/Middle Band Supplies	176,304	56,889	197,320
402-2650-000-5523	Fleet Insurance	-	144	-
	Total Band Program Support	**288,540**	**125,843**	**322,732**
B. Choir Program Support				
403-1412-000-5610	High School Choir-Supplies	51,199	15,297	53,537
403-1413-000-5610	Elem/Middle Choir-Supplies	26,565	9,225	28,911
403-1413-134-5610	Elem/Middle Choir- New Music Supplies	7,920	2,924	5,291
	Total Choir Program Support	**85,684**	**27,446**	**87,739**
C. Instructional Technology Support				
404-1100-000-553020	Data/Online Services	39,918	39,918	59,000
404-1100-000-5610	Supplies	73	129	-
404-1100-000-561020	Tech Supplies	40,000	30,371	-
404-1100-089-534020	JAG-Technical Services	101,403	100,869	105,000
404-1100-000-5615	Inventory/Supplies	285,569	285,569	-
	Total Regular Programs	**466,963**	**456,856**	**164,000**
404-2231-000-5150	Staff Training-Stipend Pay Salaries	4,250	4,250	4,250
404-2231-000-5225	Staff Training-Medicare	54	54	54
404-2231-000-5231	Staff Training-TRSL Contributions	1,115	1,115	1,148
404-2239-000-5112	Staff Training-Teacher	2,400	2,400	2,400
404-2239-000-5231	Staff Training-TRSL Contributions	653	653	672
404-2252-000-5610	Library-Supplies	-	-	7,435

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
404-2252-000-561520	Library-Tech Supplies/Inventory	-	-	155,085
404-2259-000-534020	Media Service-Technical Services	10,000	-	26,000
404-2259-000-561020	Media Service-Tech Supplies	-	-	15,800
404-2259-000-561520	Media Services-Tech Supplies/Inventory	206,299	206,301	329,560
	Total Instructional Staff Services	**224,771**	**214,773**	**542,404**
404-2400-000-534020	School Administrative Technical Services	2,000	2,041	2,200
	Total School Administration	**2,000**	**2,041**	**2,200**
	Total Instructional Technology Support	**693,734**	**673,670**	**708,604**
D. Early Bird Classes				
405-1130-000-5112	Secondary-Teacher Salaries	42,747	36,840	42,747
405-1130-000-5225	Secondary-Medicare	495	421	495
405-1130-000-5231	Secondary-TRSL Contributions	11,625	10,018	11,968
	Total Regular Programs	**54,867**	**47,279**	**55,210**
405-1310-000-5112	Agriculture-Teacher Salaries	250	-	-
405-1310-000-5225	Agriculture-Medicare	4	-	-
405-1310-000-5231	Agriculture-TRSL Contributions	68	-	-
	Total Vocational (CTE) Programs	**322**	**-**	**-**
	Total Early Bird Classes	**55,189**	**47,279**	**55,210**
E. Fine Arts Program Support				
406-1413-000-5112	Elem/Middle Music Teacher	325,685	269,747	323,605
406-1413-000-5210	Elem/Middle Music Group Insurance	52,505	43,512	56,451
406-1413-000-5225	Elem/Middle Music-Medicare	4,275	3,527	4,234
406-1413-000-5231	Elem/Middle Music-Contributions	88,581	70,650	85,837
	Total Fine Arts Program Support	**471,046**	**387,436**	**470,127**
F. Elementary Guidance Counselors				
407-2122-000-5113	Counseling-Salaries	495,374	244,182	483,131
407-2122-000-5210	Counseling-Group Insurance	72,064	33,979	72,648
407-2122-000-5212	Counseling-KMG Life Insurance	1,029	525	1,008
407-2122-000-5225	Counseling-Medicare	4,598	1,308	5,004
407-2122-000-5231	Counseling-TRSL Contributions	136,173	65,437	153,880
	Total Elementary Guidance Counselors	**709,238**	**345,431**	**715,671**
G. Math & Science Program Support				
409-1100-000-5582	Travel	500	-	500
409-1100-000-5590	Miscellaneous Other Purchased Services	2,460	960	2,460
409-1100-000-5610	Supplies	11,426	19,870	11,426
409-1100-000-561020	Tech Supplies	3,000	3,637	3,000

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
409-1100-000-5615	Inventoriable Supplies	4,763	2,763	4,763
409-1100-000-561520	Tech Supplies/Inventory	4,697	-	4,697
409-1100-000-5642	Textbooks	2,500	2,408	2,500
409-1100-135-5610	Math & Science Allotment-Supplies	39,546	25,090	39,000
	Total Regular Programs	**68,892**	**54,728**	**68,346**
409-1370-000-5130	Health Science-Extra Duty Pay	11,250	3,750	11,250
409-1370-000-5225	Health Science-Medicare	150	50	150
409-1370-000-5231	Health Science-TRSL Contributions	3,060	1,020	3,150
409-1370-000-5300	Health Science-Contracted Services	1,000	-	1,000
409-1370-000-5610	Health Science-Supplies	1,000	640	1,000
409-1395-000-561520	STEM Tech/Inventory Supplies	40,000	37,466	40,000
	Total Vocational (CTE) Programs	**56,460**	**42,926**	**56,550**
409-2231-000-5150	Staff Training-Stipend Pay	2,500	-	2,500
409-2231-000-5225	Staff Training-Medicare	36	-	36
409-2231-000-5231	Staff Training-TRSL Contributions	680	-	700
409-2231-000-5582	Staff Training-Travel	5,000	-	5,000
	Total Instructional Staff Services	**8,216**	**-**	**8,236**
409-2721-017-5116	AHEC Bus Drivers	2,000	200	2,000
409-2721-017-5225	AHEC-Medicare	29	2	29
409-2721-017-5233	AHEC-LSERS Contributions	713	65	728
409-2721-017-5590	AHEC-Bus Use Fee	1,200	-	1,200
	Total Student Transportation Services	**3,942**	**267**	**3,957**
	Total Math & Science Program Support	**137,510**	**97,921**	**137,089**
H. Teacher Supply Funds				
411-1100-000-5610	Classroom Supplies	114,858	114,814	116,700
	Total Teacher Supply Funds	**114,858**	**114,814**	**116,700**
I. System-wide Instruction Fund				
412-1100-128-561520	Regular Instruction-Tech Supplies-Testing	600,000	523,542	425,000
		600,000	**523,542**	**425,000**
J. Library Services				
413-2239-000-5582	Staff Training-Travel Expense	1,000	-	1,000
413-2252-000-534020	Library-Contracted Technical Services	29,300	28,461	29,300
413-2252-000-5610	Library-Supplies	3,846	4,796	5,000
413-2252-000-561020	Library-Tech Supplies	1,440	1,378	1,440
413-2252-000-5615	Library-Tech Supplies-Inventory	354	-	5,354
413-2252-000-561520	Library-Tech Supplies/Inventory	3,626	5,486	-
413-2252-000-5640	Library-Books & Periodicals	73,637	72,812	73,569
	Total Library Services	**113,203**	**112,933**	**115,663**

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
Total Instructional Programs Support (36%)		**$ 3,269,002**	**$ 2,456,315**	**$ 3,154,535**
II. Capital Improvements (23%)				
A. Capital Improvements-Facilities				
415-2620-000-5430	Facility Repairs and Maintenance	$ 200,000	$ 92,700	$ 100,000
	Total Plant Services	**200,000**	**92,700**	**100,000**
B. Capital Improvements-Transportation				
416-2721-000-5730	Bus Purchases	624,642	537,661	234,000
416-2731-000-5730	Bus Purchases-Special Needs	-	86,981	175,000
	Total Student Transportation Services	**624,642**	**624,642**	**409,000**
Total Capital Improvements (23%)		**$ 824,642**	**$ 717,342**	**$ 509,000**
III. Facility & Equipment Programs Support (15%)				
A. Facility & Equipment Program Supports				
414-2610-000-5442	Supervisors Maint-Equipment Rental	$ 1,308	$ 1,308	$ -
414-2610-000-5610	Supervisors Maint-Supplies	7,170	6,331	-
414-2610-000-561520	Supervisors Maint-Tech Supplies/Inventory	2,920	2,920	-
414-2620-000-5610	Building Operations-Supplies	2,200	4,787	4,895
414-2620-000-5615	Building Operations-Inventoriable Supplies	-	1,475	1,475
414-2620-000-5810	Building Operations-Dues/Fees	8,200	7,962	8,122
414-2620-230-5430	Building Construction-Maintenance	61,000	25,418	67,262
414-2620-230-5610	Building Construction-Supplies	127,789	114,433	168,000
414-2620-230-5615	Building Construction-Inventoriable Supplies	-	5,717	5,717
414-2620-231-5430	Painting-Repairs & Maintenance Svcs	5,000	2,975	5,075
414-2620-231-5610	Painting-Supplies	15,313	23,874	27,070
414-2620-232-5430	Electrical-Maintenance Services	110,000	58,458	58,457
414-2620-232-5610	Electrical-Supplies	122,500	113,305	132,044
414-2620-233-5430	Plumbing-Maintenance Services	16,000	16,592	16,592
414-2620-233-5610	Plumbing-Supplies	126,500	100,755	123,255
414-2620-234-5430	AC-HVAC-Maintenance	100,000	114,749	144,133
414-2620-234-5610	AC-HVAC-Supplies	221,000	215,732	262,568
414-2620-234-5615	AC-HVAC-Inventory/Supplies	31,000	16,947	21,826
414-2620-234-5730	AC-HVAC-Equipment	79,600	9,897	9,897
414-2650-000-5732	Maintenance Vehicle	-	24,986	-
414-2640-000-5430	Equipment Repairs and Maintenance	-	601	601
414-2640-000-5442	Equipment Rental	15,000	2,159	2,159
414-2661-000-5330	Security Systems-Purchased Technical Services	-	439	439
414-2661-000-5530	Security System Services	42,000	35,995	42,000
	Total Plant Services	**1,094,500**	**907,815**	**1,101,587**
414-2834-000-5290	Staff Training - Maintenance	1,000	500	-
414-2834-000-5582	Staff Training - Travel	3,000	1,564	-

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	Total Central Services	**4,000**	**2,064**	**-**
414-4200-000-5450	Land & Site Improvements-Contractors	38,000	56,214	77,898
414-4200-000-5610	Land & Site Improvements-Supplies	10,000	7,024	7,715
414-4600-000-5334	Building Improvement-Architect Fee	-	1,600	-
414-4600-232-5610	Electrical-Supplies	40,700	-	-
	Total Facility Acquisition & Construction	**88,700**	**64,838**	**85,613**
Total Facility & Equipment Support (15%)		**$ 1,187,200**	**$ 974,717**	**$ 1,187,200**
IV. Inflation-Regulated/Mandated Costs (14%)				
A. Alternative Education Program Support				
401-1210-000-5112	Special Education Teacher	$ 165,978	$ 138,861	$ 164,741
401-1210-000-5115	Special Education Paraprofessional	43,225	35,315	42,811
401-1210-000-5210	Special Education Group Insurance	30,026	25,154	30,924
401-1210-000-5211	Special Education State Life	240	200	-
401-1210-000-5225	Special Education Medicare	2,851	2,373	2,826
401-1210-000-5231	Special Education TRSL Contributions	56,904	47,376	58,104
	Total Special Educations Programs	**299,224**	**249,279**	**299,406**
401-1360-000-5112	Business Teacher	-	34,153	34,495
401-1360-000-5210	Business Teacher- Group Insurance	-	4,029	
401-1360-000-5212	Business Teacher-KMG Life Insurance	-	210	210
401-1360-000-5225	Business Teacher-Medicare	-	436	440
401-1360-000-5231	Business Teacher-TRSL Contributions	-	9,290	9,657
	Total Vocational (CTE)Education Programs	**-**	**48,118**	**44,802**
401-1480-000-5112	Alternative Program-Teacher	481,630	330,513	414,986
401-1480-000-5210	Alternative Program-Group Insurance	69,119	50,699	70,638
401-1480-000-5212	Alternative Program-KMG Life Insurance	252	-	-
401-1480-000-5225	Alternative Program-Medicare	6,383	4,371	5,493
401-1480-000-5231	Alternative Program-TRSL Contributions	131,000	89,899	116,172
401-1480-110-5115	Inschool Suspension Paraprofessional	13,169	10,749	13,014
401-1480-110-5210	Inschool Suspension-Group Insurance	8,203	6,777	9,228
401-1480-110-5225	Inschool Suspension-Medicare	126	102	119
401-1480-110-5231	Inschool Suspension-TRSL Contributions	3,585	2,924	3,644
	Total Other Instructional Programs	**713,467**	**496,034**	**633,294**
401-2220-000-5113	Curriculum-Counselor	-	4,239	4,671
401-2220-000-5225	Curriculum-Medicare	68	60	66
401-2220-000-5231	Curriculum-TRSL Contributions	1,363	1,153	1,308
401-2252-000-5225	Library-Medicare	-	594	600
401-2252-000-5231	Library-TRSL Contributions	-	9,875	10,265
401-2252-000-5112	Librarian	-	36,306	36,669
401-2252-000-5210	Library-Group Insurance	-	3,294	-
401-2252-000-5281	Library-Sick Leave Severance	-	6,724	6,724
	Total Instructional Staff	**1,431**	**62,245**	**60,303**

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401-2722-000-5115	Special Education Bus Attendant-Paraprofession	9,779	7,865	9,531
401-2722-000-5210	Special Education Bus Attendant-Group Insuranc	5,764	4,794	5,832
401-2722-000-5225	Special Education Bus Attendant-Medicare	94	85	104
401-2722-000-5233	Special Education Bus Attendant-LSERS Contrib	3,160	2,541	3,145
401-2732-000-5115	Special Education Monitoring Service-Paraprofes	1,731	1,731	1,748
401-2732-000-5225	Special Education Monitoring Service-Medicare	25	25	25
401-2732-000-5233	Special Education Monitoring Service-LSERS Co	559	557	577
	Total Student Transportation Services	**21,112**	**17,598**	**20,962**
	Total Alternative Education Program Support	**$ 1,035,234**	**$ 873,274**	**$ 1,058,767**
B. Other Inflation-Mandated/Regulated Costs				
418-1100-000-5270	Retiree Health Insurance	-	-	373,745
418-1105-000-5210	NBC Pay-Kindergarten Group Insurance	-	-	60,068
418-1105-000-5225	NBC Pay-Kindergarten Medicare	277	219	285
418-1105-000-5231	NBC Pay-Kindergarten TRSL Retirement	5,432	4,511	6,022
418-1105-360-5112	NBC Pay-Kindergarten Teacher	20,008	16,585	21,501
418-1110-000-5210	Group Insurance-Elementary	-	-	431,536
418-1110-000-5225	Medicare - Elementary	587	487	633
418-1110-000-5231	TRSL Retirement - Elementary	12,228	10,164	13,608
418-1110-360-5112	NBC Pay-Elementary Teacher	49,175	40,725	54,058
418-1130-000-5210	Group Insurance-Secondary	-	-	190,651
418-1130-000-5225	Medicare - Secondary	323	266	362
418-1130-000-5231	TRSL Retirement - Secondary	6,569	4,986	6,766
418-1130-360-5231	NBC Pay-Secondary-TRSL Retirement	25,004	20,833	27,082
	Total Regular Programs	**119,603**	**98,776**	**1,186,317**
418-1210-000-5270	Retiree Health Insurance	-	-	67,875
418-1216-000-5225	Special Preschool Medicare	140	113	146
418-1216-000-5231	Special Preschool TRSL Retirement	1,358	1,133	1,515
418-1216-360-5112	NBC Pay Special Education Teacher	10,004	8,333	10,832
418-1220-000-5225	Gifted & Talented Medicare	132	109	142
418-1220-000-5231	Gifted -TRSL Retirement	2,716	2,267	3,035
418-1220-360-5112	NBC Pay Gifted Teacher	10,004	8,334	10,832
	Total Special Educations Programs	**24,354**	**20,289**	**94,377**
418-1300-000-5270	Retiree Health Insurance	-	-	17,577
418-1310-000-5231	Agriculture TRSL Retirement	1,585	1,360	1,516
418-1310-360-5112	NBC Pay Agriculture Teacher	5,835	5,000	5,417
418-1310-360-5225	Medicare-Agriculture	83	71	77
	Total Vocational (CTE) Education Program	**7,503**	**6,431**	**24,587**
418-1410-000-5210	High School Band Group Insurance	-	-	4,578
418-1411-000-5210	Elem/Middle Band Group Insurance	-	-	4,514
418-1412-000-5210	High School Choir Group Insurance	-	-	663

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418-1420-000-5210	Athletics Group Insurance	-	-	12,656
418-1450-000-5210	JROTC Group Insurance	-	-	1,890
	Total Other Instructional Programs	**-**	**-**	**24,301**
418-1510-000-5270	Preschool Retiree Health	-	-	19,090
418-1530-000-5270	Preschool Retiree Health	-	-	10,005
418-1530-360-5112	NBC Pay Preschool Teacher	5,002	4,167	5,418
418-1530-360-5225	NBC Preschool-Medicare	71	59	76
418-1530-360-5231	NBC Preschool-TRSL Contributions	1,358	1,132	1,515
	Total Other Special Programs	**6,431**	**5,358**	**36,104**
418-1600-000-5270	Adult Education Retiree Health	-	-	3,829
	Total Adult Education	**-**	**-**	**3,829**
418-2110-000-5270	Child Welfare & Attendance Retiree Health	-	-	6,549
418-2122-000-5210	Counseling-Group Insurance	-	-	7,358
418-2122-000-5225	Counseling Services-Medicare	1,177	685	806
418-2122-000-5231	Counseling-TRSL Contributions	16,428	13,926	16,889
418-2122-000-5270	Couseling-Retiree Health	-	-	15,544
418-2122-360-5113	NBC Pay Counselor	65,424	55,364	65,312
418-2190-000-5210	Other Pupil Support-Heath Insurance	-	-	1,143
	Total Pupil Support Services	**83,029**	**69,975**	**113,601**
418-2200-000-5270	Instructional-Retiree Health	-	-	3,500
418-2211-000-5210	Regular Support-Group Insurance	-	-	6,736
418-2216-000-5270	Adult Education-Group Insurance	-	-	4,192
418-2219-000-5210	Other Program Support-Group Insurance	-	-	3,662
418-2219-000-5270	Other Program Support-Retiree Health	-	-	6,590
418-2220-000-5210	Curriculum-Group Insurance	-	-	4,624
418-2220-000-5225	Curriculum - Medicare	84	72	78
418-2220-000-5231	Curriculum TRSL Contributions	1,585	1,360	1,516
418-2220-360-5113	NBC Pay Curriculum Coordinator	5,001	5,000	5,417
418-2231-000-5210	Staff Training-Group Insurance	-	-	806
418-2252-000-5210	Librarian-Group Insurance	-	-	36,103
418-2252-000-5225	Library Services-Medicare	60	51	66
418-2252-000-5231	Library Services TRSL Contributions	1,336	1,107	1,486
418-2252-000-5270	Librarian-Retiree Health	-	-	38,282
418-2252-360-5112	NBC Pay Librarian	4,920	4,084	5,335
	Total Instructional Staff Services	**12,986**	**11,674**	**118,393**
418-2300-000-5270	General Admin-Retiree Health	-	-	451
418-2321-000-5210	Superintendent Group Insurance	-	-	1,093
418-2321-000-5270	Superintendent Office-Retiree Health	-	-	2,374
418-2324-000-5270	Asst Superintendent-Retiree Health	-	-	954
	Total General Administration Services	**-**	**-**	**4,872**
418-2400-000-5210	Principal Staff-Group Insurance	-	-	45,321
418-2400-000-5270	Principal Staff-Retiree Health	-	-	51,005
418-2410-000-5210	Principal-Group Insurance	-	-	27,574
418-2420-000-5210	Asst. Principal Group Insurance	-	-	37,390

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418-2490-000-5210	Other Administrative-Group Insurance	-	-	6,012
	Total School Administrative Services	**-**	**-**	**167,302**
418-2500-000-5270	Business Services-Retiree Health	-	-	8,456
418-2510-000-5210	Accountant/Auditor Group Insurance	-	-	12,258
418-2520-000-5210	Purchasing-Group Insurance	-	-	1,252
418-2530-000-5210	Warehouse Group Insurance	-	-	7,632
418-2530-000-5270	Warehouse-Retiree Health	-	-	1,570
418-2540-000-5210	Graphic Arts Group Insurance	-	-	5,128
418-2540-000-5270	Graphic Arts-Retiree Health	-	-	1,285
	Total Business Service	**-**	**-**	**37,581**
418-2600-000-5270	Plant Staff-Retiree Health	-	-	29,439
418-2610-000-5210	Maintenance-Group Insurance	-	-	4,046
418-2620-000-5210	Custodial Group Insurance	-	-	101,938
	Total Plant Services	**-**	**-**	**135,423**
418-2710-000-5210	Transportation Group Insurance	-	-	2,883
418-2720-000-5270	Bus Driver Retiree Health	-	-	48,049
418-2721-000-5210	Bus Driver Group Insurance	-	-	119,670
418-2723-000-5210	Bus Maintenance Group Insurance	-	-	7,189
	Total Transporation Services	**-**	**-**	**177,791**
418-2820-000-5210	Public Information Services Group Insurance	-	-	718
418-2830-000-5210	Personnel-Group Insurance	-	-	5,067
418-2830-000-5270	Personnel-Retiree Health	-	-	3,898
418-2831-000-5210	Personnel Admin-Group Insurance	-	-	718
418-2840-000-5210	Technology-Group Insurance	-	-	3,530
418-2840-000-5270	Technology-Retiree Health	-	-	2,350
418-2841-000-5210	IT Admin-Group Insurance	-	-	719
418-2842-000-5210	System Analyst-Group Insurance	-	-	3,188
418-2846-000-5210	IT Maintenance-Group Insurance	-	-	7,568
	Total Central Services	**-**	**-**	**27,756**
418-3100-000-5210	School Food Service-Group Insurance	-	-	72,267
418-3100-000-5270	School Food Service-Retiree Health	-	-	43,242
	Total School Food Services	**-**	**-**	**115,509**
Total Other Inflation-Mandated/Regulated Costs		**253,906**	**212,503**	**2,267,743**
Total Inflation-Regulated/Mandated Costs (14%)		**$ 1,289,140**	**$ 1,085,777**	**$ 3,326,510**

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	V. Salary Restoration (12%)			
417-1100-000-5115	Paraprofessionals-Regular Education	1,129	875	1,083
417-1100-000-5225	Medicare-Regular Education	20	12	15
417-1100-000-5231	TRSL Contributions-Regular Education	302	238	304
417-1100-074-5115	Interventionist Paraprofessional	-	83	83
417-1100-074-5225	Medicare-Interventionist	-	1	1
417-1100-074-5231	TRSL Retirement-Interventionist	-	23	24
	Total Regular Programs	**1,451**	**1,232**	**1,510**
417-1210-000-5115	Paraprofessionals-Special Education	73,028	60,355	78,037
417-1210-000-5225	Medicare - Special Education	919	757	976
417-1210-000-5231	TRSL Retirement - Special Education	19,214	15,901	21,181
417-1216-000-5115	Paraprofessionals-Special Ed Preschool	3,446	2,876	3,727
417-1216-000-5225	Medicare - Special Ed Preschool	48	39	51
417-1216-000-5231	TRSL Retirement - Special Preschool	802	786	892
	Total Special Educations Programs	**97,457**	**80,714**	**104,864**
417-1480-000-5115	Paraprofessional - Alternative Programs	1,561	1,348	1,595
417-1480-000-5225	Medicare - Alternative Programs	23	17	19
417-1480-000-5231	TRSL Retirement - Alternative Progams	424	366	447
	Total Other Instructional Programs	**2,008**	**1,731**	**2,061**
417-2110-000-5114	Child Welfare & Attendance-Clerical Staff	585	500	542
417-2110-000-5225	Child Welfare & Attendance-Medicare	11	7	7
417-2110-000-5231	Child Welfare & Attendance-TRSL Contributions	157	136	151
417-2140-000-5114	Diagnostic Services-Clerical Salaries	1,130	918	1,001
417-2140-000-5225	Diagnostic Services-Medicare	14	11	11
417-2140-000-5231	Diagnostic ServicesTRSL Contributions	150	129	145
417-2154-000-5115	Interpretive Services-Aides Salaries	998	833	1,083
417-2154-000-5225	Interpretive Services-Medicare	13	11	15
417-2154-000-5231	Interpretive Services-TRSL Contributions	274	227	304
417-2190-000-5119	Pupil Support-Other Salaries	425	432	456
417-2190-000-5225	Pupil Support -Medicare	37	5	5
417-2190-000-5231	Pupil Support -TRSL Contributions	826	118	128
417-2190-340-5115	Discipline-Hall Monitors-Aides Salaries	2,540	2,062	2,520
417-2190-340-5225	Discipline-Hall Monitors-Medicare	-	26	31
417-2190-340-5231	Discipline-Hall Monitors-TRSL Contributions	-	560	705
	Total Pupil Support Services	**7,160**	**5,975**	**7,104**
417-2211-000-5114	Instructional Assistants	1,750	1,500	1,626
417-2211-000-5225	Regular Education Support Medicare	10	6	6
417-2211-000-5231	Regular Education Support TRSL Contributions	471	408	453
417-2212-000-5114	Special Education Assistants	5,228	4,395	4,698
417-2212-000-5225	Special Education Support Medicare	61	52	56
417-2212-000-5231	Special Education Support TRSL Contributions	1,424	1,196	1,316
417-2219-000-5114	Other Educational Program Clerical	2,043	1,750	1,896
417-2219-000-5225	Other Education Program -Medicare	27	22	24

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417-2219-000-5231	Other Education Program-TRSL Contributions	476	408	455
417-2219-000-5239	Other Education Program-LASERS Contributions	94	78	85
417-2252-000-5115	Library Paraprofessinal	8,323	6,076	8,177
417-2252-000-5225	Library-Medicare	94	67	91
417-2252-000-5231	Library-TRSL Contributions	2,239	1,652	2,288
417-2259-000-5115	Computer Lab Paraprofessinals	7,402	7,030	8,901
417-2259-000-5225	Computer Lab-Medicare	95	89	113
417-2259-000-5231	Computer Lab-TRSL Contributions	1,991	1,913	2,491
	Total Instructional Staff Services	**31,728**	**26,642**	**32,676**
417-2321-000-5114	Superintendent-Executive Secretary	585	500	542
417-2321-000-5231	Superintendent-TRSL Contribution	135	136	151
	Total General Administration Services	**720**	**636**	**693**
417-2400-000-5114	School Secretary/bookkeeper	47,500	43,577	50,748
417-2400-000-5115	Administrative Paraprofessionals	502	417	542
417-2400-000-5225	School Medicare	599	553	645
417-2400-000-5231	School TRSL Contributions	12,296	11,277	13,514
417-2400-000-5233	School LSERS Contributions	164	147	179
	Total School Administration Services	**61,061**	**55,971**	**65,628**
417-2510-000-5114	Business Services Clerical	3,501	3,495	3,786
417-2510-000-5119	Internal Auditors	1,500	1,500	1,625
417-2510-000-5225	Accounting Staff Medicare	51	52	57
417-2510-000-5231	Accounting Staff TRSL Contributions	1,090	1,087	1,213
417-2520-000-5114	Purchasing Services-Clerical	501	500	542
417-2520-000-5225	Purchasing Staff Medicare	9	7	7
417-2520-000-5231	Purchasing Staff TRSL Contributions	135	136	151
417-2530-000-5111	Warehousing Supervisors/Managers	999	1,000	1,083
417-2530-000-5114	Warehousing Clerical	501	500	542
417-2530-000-5116	Warehousing Service Workers	4,552	3,849	4,183
417-2530-000-5119	Warehousing Service Workers	501	500	542
417-2530-000-5225	Warehousing Staff Medicare	78	76	82
417-2530-000-5231	Warehousing Staff TRSL Contributions	795	136	151
417-2530-000-5233	Warehousing Staff LSERS Contributions	1,704	1,689	1,876
417-2540-000-5119	Printing Service Workers	2,871	2,935	3,185
417-2540-000-5225	Printing Staff Medicare	37	38	41
417-2540-000-5231	Printing Staff TRSL Contributions	174	193	221
417-2540-000-5233	Printing Staff LSERS Contributions	720	720	790
	Total Business Services	**19,719**	**18,413**	**20,077**
417-2610-000-5114	Maintenance Clerical Staff	930	928	1,012
417-2610-000-5225	Maintenance Supervisors-Medicare	16	13	13
417-2610-000-5231	Maintenance Supervisors-TRSL Contributions	250	253	283
417-2620-000-5116	Building Operations-Service Workers	161,206	135,085	158,475
417-2620-000-5117	Building Operations-Skilled Craftsmen	11,369	11,369	12,321
417-2620-000-5220	Building Operations-Social Security	33	26	33

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417-2620-000-5225	Building Operations-Medicare	1,978	1,958	2,285
417-2620-000-5231	Maintenance Supervisors-TRSL Contributions	659	643	756
417-2620-000-5233	Building Operations-LSERS Contributions	38,551	38,256	44,831
417-2662-000-5116	Security Guards	1,004	833	1,083
417-2662-000-5225	Security - Medicare	11	11	15
417-2662-000-5231	Security-TRSL Contributions	224	227	304
	Total Plant Services	**216,231**	**189,602**	**221,411**
417-2710-000-5114	Transportation Clerical Staff	1,500	1,500	1,625
417-2710-000-5225	Transportation Services-Medicare	25	19	21
417-2710-000-5231	Transportation Services-TRSL Contributions	408	408	455
417-2721-000-5116	Regular Bus Driver	97,833	81,106	105,148
417-2721-000-5225	Transportation Regular-Medicare	1,144	946	1,223
417-2721-000-5231	Regular Bus Driver-TRSL Contribution	282	229	306
417-2721-000-5233	Regular Bus Driver-LSERS Contribution	29,491	24,411	32,297
417-2722-000-5115	Regular Bus Attendant	5,909	4,881	6,381
417-2722-000-5225	Regular Monitoring Medicare	74	62	81
417-2722-000-5233	Regular Monitoring-LSERS Contributions	1,783	1,470	1,956
417-2723-000-5117	Bus Mechanics	5,002	5,000	5,417
417-2723-000-5225	Bus Mechanics-Medicare	81	67	72
417-2723-000-5233	Bus Mecanics-LSERC Contributions	1,887	1,616	1,788
417-2731-000-5116	Special Education Bus Drivers	8,504	7,067	9,181
417-2731-000-5225	Special Needs Bus Drivers-Medicare	107	88	114
417-2731-000-5233	Special Needs Bus Drivers-LSERS Contributions	2,470	2,031	2,687
417-2732-000-5115	Monitoring Services-Special Needs Bus Aides	15,084	12,564	16,303
417-2732-000-5225	Special Needs Monitoring Medicare	190	154	199
417-2732-000-5231	Special Needs-TRSL Contributions	-	11	11
417-2732-000-5233	Special Needs Bus Drivers-LSERS Contributions	4,731	3,909	5,188
	Total Student Transportation Services	**176,505**	**147,539**	**190,453**
417-2820-000-5119	Public Information Coordinator	501	500	542
417-2820-000-5225	Public Information Services-Medicare	9	7	7
417-2820-000-5231	Public Information Services-TRSL Contributions	135	136	151
417-2830-000-5114	Personnel Services-Clerical Staff	4,500	4,500	4,875
417-2830-000-5225	Personnel Services-Medicare	52	54	59
417-2830-000-5231	Personnel Services-TRSL Contribution	1,089	1,089	1,215
417-2830-000-5233	Personnel Services-LSERS Contribution	193	162	179
417-2840-000-5119	Data Processing Technicians	2,245	2,244	2,410
417-2840-000-5225	Data Processing-Medicare	17	17	18
417-2840-000-5231	Data Processing-TRSL Contribution	474	475	523
417-2846-000-5119	Hardware Support Technicians	5,029	5,034	5,450
417-2846-000-5225	Hardware Support Medicare	62	64	69
417-2846-000-5231	Hardware Support TRSL Contribution	1,208	1,208	1,351
417-2846-000-5233	Hardware Support LSERS Contribution	-	29	30
	Total Central Services	**15,514**	**15,519**	**16,879**

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
417-3100-000-5114	School Food Service Clerks	2,915	2,500	2,709
417-3100-000-5116	Cafeteria Technician	95,758	78,970	101,807
417-3100-000-5119	Hourly work	585	500	542
417-3100-000-5225	Cafeteria Medicare	1,537	1,068	1,367
417-3100-000-5231	Cafeteria TRSL Contributions	29,000	20,374	26,929
417-3100-000-5233	Cafeteria LSERS Contributions	692	459	706
417-3100-000-5239	Cafeteria Other Retirement	156	131	-
417-3100-204-5111	Cafeteria Managers	14,488	14,484	18,818
417-3100-204-5225	Cafeteria Managers Medicare	-	188	246
417-3100-204-5231	Cafeteria Managers TRSL Contributions	-	3,641	5,072
	Total Food Services	**145,131**	**122,315**	**158,196**
Total Salary Restoration (12%)		**$ 774,685**	**$ 666,289**	**$ 821,552**
Total Expenditures		**$ 7,391,369**	**$ 5,941,014**	**$ 9,045,497**
414-45220	Operating Transfers In	200,000	200,000	200,000
418-2620-000-5210	Building Operations-Group Insurance	-	-	-
	Total Other Sources (Uses) of Funds	**$ 200,000**	**$ 200,000**	**$ 200,000**
Net Change in Fund Balance		**$ (180,009)**	**$ 1,144,521**	**$ (1,779,115)**
Beginning Fund Balance		**17,059,395**	**17,059,395**	**18,203,916**
Ending Fund Balance		**$ 16,879,386**	**$ 18,203,916**	**$ 16,424,801**

Ouachita Parish School Board
Special Revenue Fund
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2014-15

Budget Summary by Function

	2013-2014 Final Budget	2013-2014 Actual (Unaudited)	% Change	2014-2015 Budget	% Change
Revenues					
Local Revenues	$ 10,312,567	$ 10,176,167	-1.3%	**$ 10,620,924**	4.4%
Total Revenues	$ 10,312,567	$ 10,176,167	-1.3%	**$ 10,620,924**	4.4%
Expenditures					
Regular Programs	$ 5,784,969	$ 5,698,204	-1.5%	**$ 5,926,520**	4.0%
Special Education Programs	1,220,276	1,199,715	-1.7%	**1,247,785**	4.0%
Vocational (CTE) Programs	130,141	157,027	20.7%	**163,317**	4.0%
Other Instructional Programs	365,007	351,483	-3.7%	**365,566**	4.0%
Special Programs	12,038	12,000	-0.3%	**12,481**	4.0%
Pupil Support Services	671,889	706,410	5.1%	**734,715**	4.0%
Instructional Staff Services	413,971	442,016	6.8%	**459,728**	4.0%
General Administration	77,615	60,372	-22.2%	**62,791**	4.0%
School Administration	712,859	682,597	-4.2%	**709,947**	4.0%
Business Services	27,449	25,176	-8.3%	**26,184**	4.0%
Plant Services	405,764	393,037	-3.1%	**408,786**	4.0%
Student Transportation Services	266,044	260,683	-2.0%	**271,129**	4.0%
Central Services	21,933	18,287	-16.6%	**19,020**	4.0%
Food Services	202,612	204,750	1.1%	**212,955**	4.0%
Total Expenditures	$ 10,312,567	$ 10,211,757	-1.0%	**$ 10,620,924**	4.0%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	-	-	0.0%	**-**	0.0%
Total Other Sources (Uses)	$ -	$ -	0.0%	**$ -**	0.0%
Net Change in Fund Balance	$ -	$ (35,590)	0.0%	**$ -**	-100.0%
Beginning Fund Balance	1,710,301	1,710,301	0.0%	**1,674,711**	-2.1%
Ending Fund Balance	$ 1,710,301	$ 1,674,711	-2.1%	**$ 1,674,711**	0.0%

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Ouachita Parish School Board
Special Revenue Fund
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2014-15

Budget Summary by Object

	2013-2014 Final Budget	2013-2014 Actual (Unaudited)	% Change	**2014-2015 Budget**	% Change
Revenues					
Local Revenues	$ 10,312,567	$ 10,176,167	-1.3%	**$ 10,620,924**	4.4%
Total Revenues	$ 10,312,567	$ 10,176,167	-1.3%	**$ 10,620,924**	4.4%
Expenditures					
Salaries	$ 10,234,952	$ 10,151,385	-0.8%	**$ 10,558,133**	4.0%
Purchased Professional Services	77,615	60,372	-22.2%	**62,791**	4.0%
Total Expenditures	$ 10,312,567	$ 10,211,757	-1.0%	**$ 10,620,924**	4.0%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	-	-	0.0%	**-**	0.0%
Total Other Sources (Uses)	$ -	$ -	0.0%	**$ -**	0.0%
Net Change in Fund Balance	$ -	$ (35,590)	0.0%	**$ -**	-100.0%
Beginning Fund Balance	1,710,301	1,710,301	0.0%	**1,674,711**	-2.1%
Ending Fund Balance	$ 1,710,301	$ 1,674,711	-2.1%	**$ 1,674,711**	0.0%

Fund Balance Classification

Restricted Fund Balance	$ 1,710,301	$ 1,674,711	-2.1%	**$ 1,674,711**	0.0%
Total Ending Fund Balance	$ 1,710,301	$ 1,674,711	-2.1%	**$ 1,674,711**	0.0%

This fund balance is restricted in that the proposition approved by voters in 1968 specifically directs funds to be used for salary supplements for school employees.

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Ouachita Parish School Board
Special Revenue Fund Budget
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2014-15

Account Number	Account Description	Budget 2013-14	(Unaudited) 2013-14	Budget 2014-15
	REVENUES			
140-41130	Sales & Use Taxes	$ 10,278,567	$ 10,140,027	$ 10,586,924
140-41136	Interest/Penalty Sales Tax	30,000	32,689	30,000
140-41510	Interest on Investments	4,000	3,451	4,000
	Total Local Revenues	**$ 10,312,567**	**$ 10,176,167**	**$ 10,620,924**
	EXPENDITURES			
140-1105-000-5112	Teachers - Kindergarten	$ 437,855	$ 439,914	$ 457,540
140-1110-000-5112	Teacher - Elementary	3,571,615	3,547,596	3,689,742
140-1130-000-5112	Teacher - Secondary	1,593,483	1,532,239	1,593,633
140-1110-074-5112	Teacher - Reading Interventionist	107,284	109,465	113,851
140-1110-106-5112	Teacher - Elementary/Middle Read 180	51,163	49,000	50,963
140-1130-106-5112	Teacher - High School - Read 180	21,549	18,000	18,721
140-1100-000-5115	Paraprofessionals - Regular Instruction	1,189	1,960	2,039
140-1100-074-5115	Paraprofessionals - Reading Interventionist	831	30	31
	Total Regular Programs	**5,784,969**	**5,698,204**	**5,926,520**
140-1210-000-5112	Teacher - Special Education	821,048	732,815	762,177
140-1211-000-5112	Teacher - Resource	-	69,791	72,588
140-1220-000-5112	Teacher - Gifted & Talented	171,533	176,118	183,175
140-1216-000-5112	Teacher - Special Ed Preschool	57,140	54,336	56,513
140-1214-000-5112	Teacher - Adapted Physical Education	18,473	18,000	18,721
140-1210-000-5115	Paraprofessionals-Special Education	144,570	142,240	147,939
140-1216-000-5115	Paraprofessionals-Special Ed Preschool	7,512	6,415	6,672
	Total Special Education Programs	**1,220,276**	**1,199,715**	**1,247,785**
140-1310-000-5112	Teacher - Agriculture	28,438	29,440	30,619
140-1340-000-5112	Teacher - Home Living	74,718	77,443	80,546
140-1360-000-5112	Teacher - Business	20,758	44,144	45,912
140-1370-000-5112	Teacher - Health Sciences	6,227	6,000	6,240
	Total Vocational (CTE) Programs	**130,141**	**157,027**	**163,317**
140-1410-000-5112	Teacher - Band	45,873	48,000	49,923
140-1411-000-5112	Teacher - Band Middle Schools	37,255	36,000	37,442
140-1413-000-5112	Teacher - Choir Elementary/Middle	57,554	53,358	55,496
140-1420-000-5112	Teacher - Athletics	56,068	63,593	66,141
140-1420-182-5112	Teacher Supplement - Athletics	31,342	30,000	31,202
140-1450-000-5112	Teacher - JROTC	39,967	40,388	42,007
140-1480-000-5112	Teacher - Alternative Programs	71,321	65,329	67,947
140-1412-000-5112	Teacher - Choir High School	6,019	5,944	6,182
140-1480-100-5112	Teacher - Options	9,546	6,000	6,240
140-1480-101-5112	Teacher - Behavior Interventionist	3,527	-	-
140-1480-110-5115	Teachers - Student Suspension	6,535	2,871	2,986
	Total Other Instructional Programs	**365,007**	**351,483**	**365,566**
140-1520-000-5112	Teacher - English Language Acquisition	12,038	12,000	12,481
	Total Special Programs	**12,038**	**12,000**	**12,481**
140-2169-000-5112	Teacher - Orientation and Mobility	13,007	15,420	16,038

Ouachita Parish School Board
Special Revenue Fund Budget
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2014-15

Account Number	Account Description	Budget 2013-14	(Unaudited) 2013-14	Budget 2014-15
140-2113-000-5113	Social Workers	24,731	23,599	24,545
140-2122-000-5113	Counselors	237,752	226,806	235,893
140-2143-000-5113	Psychologists	25,543	47,928	49,849
140-2145-000-5113	Educational Diagnosticians	18,870	41,077	42,723
140-2152-000-5113	Speech Therapists	158,718	161,269	167,731
140-2161-000-5113	Occupational Therapists	42,365	41,940	43,620
140-2166-000-5113	Physical Therapists	6,019	6,000	6,240
140-2190-117-5113	Graduation Coach	24,284	24,000	24,962
140-2154-000-5115	Interpretive Services-Aides Salaries	1,974	1,960	2,039
140-2190-340-5115	Hall Monitors	2,929	2,940	3,058
140-2134-000-5118	Registered Nurses	115,697	113,471	118,017
	Total Pupil Support Programs	**671,889**	**706,410**	**734,715**
140-2214-000-5111	Special Programs Support	2,285	-	-
140-2252-000-5112	Librarians	138,814	167,721	174,442
140-2259-000-5112	Media Instruction Teacher	6,019	8,000	8,321
140-2211-000-5113	Instructional Specialists	6,435	6,000	6,240
140-2212-000-5113	Special Education Specialists	45,974	45,000	46,803
140-2220-000-5113	Curriculum Specialists	166,122	156,900	163,185
140-2231-105-5113	Staff Training - LATAAP Specialist	19,304	18,000	18,721
140-2214-000-5113	Special Programs Support	-	9,000	9,361
140-2212-000-5114	Administrative Instructional Assistants	1,465	1,453	1,512
140-2252-000-5115	Library Paraprofessionals	14,695	14,985	15,586
140-2259-000-5115	Computer Lab Paraprofessionals.	12,858	14,957	15,557
	Total Instructional Staff Services	**413,971**	**442,016**	**459,728**
140-2315-000-5314	Sales Tax Collection Fees	73,407	52,456	54,558
140-2310-000-5332	Legal Services	4,208	7,916	8,233
	Total General Administration	**77,615**	**60,372**	**62,791**
140-2410-000-5111	School Principals	231,021	215,528	224,164
140-2420-000-5111	School Assistant Principals	297,956	284,767	296,177
140-2490-000-5111	Other School Administrators	52,986	52,091	54,178
140-2400-000-5114	School Clerical Staff	129,909	129,231	134,409
140-2400-000-5115	School Administration-Paraprofessionals	987	980	1,019
	Total School Administration	**712,859**	**682,597**	**709,947**
140-2530-000-5111	Warehousing Supervisors/Managers	3,386	3,270	3,401
140-2530-000-5116	Warehousing Service Workers	13,528	11,932	12,410
140-2530-000-5119	Warehousing Service Workers	1,693	1,635	1,700
140-2540-000-5119	Printing Service Workers	8,842	8,339	8,673
	Total Business Services	**27,449**	**25,176**	**26,184**
140-2610-000-5111	Maintenance Supervisors	3,783	4,053	4,216
140-2610-000-5114	Maintenance Clerical Staff	404	389	405
140-2620-000-5116	Building Operations-Service Workers	359,850	349,685	363,696
140-2662-000-5116	Security Guards	1,973	1,768	1,839
140-2620-000-5117	Building Operations-Skilled Craftsmen	39,754	37,142	38,630
	Total Plant Services	**405,764**	**393,037**	**408,786**
140-2732-000-5115	Monitoring Services-Bus Aides	29,672	29,383	30,560
140-2722-000-5115	Monitoring Services-Regular Bus Aides	11,592	10,838	11,272

Ouachita Parish School Board
Special Revenue Fund Budget
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2014-15

Account Number	Account Description	Budget 2013-14	(Unaudited) 2013-14	Budget 2014-15
140-2721-000-5116	Regular Bus Drivers	193,559	187,474	194,986
140-2731-000-5116	Special Education Bus Drivers	14,293	16,638	17,305
140-2723-000-5117	Bus Mechanics	16,928	16,350	17,006
	Total Student Transportation Services	**266,044**	**260,683**	**271,129**
140-2840-000-5119	Data Processing Technicians	3,427	2,025	2,106
140-2846-000-5119	Technology Support Technicians	18,506	16,262	16,914
	Total Central Services	**21,933**	**18,287**	**19,020**
140-3100-204-5111	Food Services-Cafeteria Managers	33,697	34,398	35,777
140-3100-000-5116	Food Services-Technicians	167,222	168,717	175,478
140-3100-000-5119	Food Services-Other	1,693	1,635	1,700
	Total Food Services	**202,612**	**204,750**	**212,955**
	Total Expenditures	**$ 10,312,567**	**$ 10,211,757**	**$ 10,620,924**
	Net Change in Fund Balance	**$ -**	**$ (35,590)**	**$ -**
	Beginning Fund Balance	**1,710,301**	**1,710,301**	**1,674,711**
	Ending Fund Balance	**$ 1,710,301**	**$ 1,674,711**	**$ 1,674,711**


OUACHITA PARISH SCHOOL SYSTEM
COMMITTED
to Academic Excellence
for ALL Students!

Ouachita Parish School Board
Special Revenue Fund
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2014-15

Budget Summary by Function

	2013-2014 Final Budget	2013-2014 Actual (Unaudited)	2013-2014 % Change	**2014-2015 Budget**	2014-2015 % Change
Revenues					
Local Revenues	$ 14,109,940	$ 13,884,250	-1.6%	**$ 14,227,838**	2.5%
Total Revenues	$ 14,109,940	$ 13,884,250	-1.6%	**$ 14,227,838**	2.5%
Expenditures					
Regular Programs	6,327,240	6,195,353	-2.1%	**6,314,080**	1.9%
Special Education Programs	1,626,815	1,618,750	-0.5%	**1,649,773**	1.9%
Vocational (CTE) Programs	149,026	214,056	43.6%	**218,158**	1.9%
Other Instructional Programs	411,431	384,212	-6.6%	**391,577**	1.9%
Special Programs	13,322	13,324	0.0%	**13,581**	1.9%
Pupil Support Services	811,374	807,647	-0.5%	**823,165**	1.9%
Instructional Staff Services	603,324	707,103	17.2%	**720,649**	1.9%
General Administration	103,683	90,489	-12.7%	**92,226**	1.9%
School Administration	957,177	968,186	1.2%	**986,735**	1.9%
Business Services	170,560	166,881	-2.2%	**170,083**	1.9%
Plant Services	1,150,661	1,105,230	-3.9%	**1,126,412**	1.9%
Student Transportation Services	896,745	897,668	0.1%	**914,872**	1.9%
Central Services	129,311	128,677	-0.5%	**131,149**	1.9%
Food Services	666,331	662,667	-0.5%	**675,378**	1.9%
Total Expenditures	$ 14,017,000	$ 13,960,243	-0.4%	**$ 14,227,838**	1.9%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	-	-	0.0%	**-**	0.0%
Total Other Sources (Uses)	$ -	$ -	0.0%	**$ -**	0.0%
Net Change in Fund Balance	$ 92,940	$ (75,993)	-181.8%	**$ -**	-100.0%
Beginning Fund Balance	5,185,007	5,185,007	0.0%	**5,109,014**	-1.5%
Ending Fund Balance	$ 5,277,947	$ 5,109,014	-3.2%	**$ 5,109,014**	0.0%

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Ouachita Parish School Board
Special Revenue Fund
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2014-15

Budget Summary by Object

	2013-2014 Final Budget	2013-2014 Actual (Unaudited)	% Change	**2014-2015 Budget**	% Change
Revenues					
Local Revenues	$ 14,109,940	$ 13,884,250	-1.6%	**$ 14,227,838**	2.5%
Total Revenues	$ 14,109,940	$ 13,884,250	-1.6%	**$ 14,227,838**	2.5%
Expenditures					
Salaries	$ 10,895,429	$ 10,853,808	-0.4%	**$ 11,061,806**	1.9%
Employee Benefits	3,027,072	3,024,705	-0.1%	**3,082,735**	1.9%
Purchased Professional Services	94,499	81,730	-13.5%	**83,297**	1.9%
Total Expenditures	$ 14,017,000	$ 13,960,243	-0.4%	**$ 14,227,838**	1.9%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	-	-	0.0%	**-**	0.0%
Total Other Sources (Uses)	$ -	$ -	0.0%	**$ -**	0.0%
Net Change in Fund Balance	$ 92,940	$ (75,993)	-181.8%	**$ -**	-100.0%
Beginning Fund Balance	5,185,007	5,185,007	0.0%	**5,109,014**	-1.5%
Ending Fund Balance	$ 5,277,947	$ 5,109,014	-3.2%	**$ 5,109,014**	0.0%

Fund Balance Classification

Restricted Fund Balance	$ 5,277,947	$ 5,109,014	-3.2%	**$ 5,109,014**	0.0%
Total Ending Fund Balance	$ 5,277,947	$ 5,109,014	-3.2%	$ 5,109,014	0.0%

This fund balance is restricted in that the proposition approved by voters in 1995 specifically directs funds to be used for salary supplements and related benefits for school employees.

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Ouachita Parish School Board
Special Revenue Fund Budget
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
135-41130	Sales & Use Tax Collections	$ 14,047,940	$ 13,821,030	$ 14,165,838
135-41136	Interest & Penalties on Sales Taxes	55,000	56,529	55,000
135-41510	Interest on Investments	7,000	6,691	7,000
	Total Local Revenues	**$ 14,109,940**	**$ 13,884,250**	**$ 14,227,838**
	EXPENDITURES			
135-1105-000-5112	Teachers - Kindergarten	$ 376,293	$ 379,104	$ 386,368
135-1110-000-5112	Teacher - Elementary	3,207,826	3,151,366	3,211,760
135-1130-000-5112	Teacher - Secondary	1,364,602	1,316,043	1,341,263
135-1100-000-5115	Paraprofessionals - Instruction	5,648	5,523	5,628
135-1100-000-5225	Medicare - Instruction	82	77	79
135-1105-000-5225	Medicare - Kindergarten	4,687	4,708	4,799
135-1110-000-5225	Medicare - Elementary	42,821	42,139	42,947
135-1130-000-5225	Medicare - Secondary	18,262	17,591	17,929
135-1100-000-5231	TRSL Retirement - Instruction	1,536	1,502	1,530
135-1105-000-5231	TRSL Retirement - Kindergarten	99,611	100,385	102,308
135-1110-000-5231	TRSL Retirement - Elementary	840,282	825,682	841,505
135-1130-000-5231	TRSL Retirement - Secondary	362,303	347,945	354,613
135-1110-000-5233	SERS Retirement - Elementary	1,785	1,673	1,705
135-1110-000-5239	LASERS Retirement - Elementary	1,502	1,615	1,646
	Total Regular Programs	**6,327,240**	**6,195,353**	**6,314,080**
135-1210-000-5112	Teacher - Special Education	707,796	636,136	648,327
135-1211-000-5112	Teacher - Resource	-	45,695	46,570
135-1214-000-5112	Teacher - Adaptive Physical Education	-	13,460	13,718
135-1220-000-5112	Teacher - Gifted & Talented	142,978	147,587	49,584
135-1216-000-5112	Teachers - Special Ed Preschool	47,599	48,651	150,416
135-1210-000-5115	Paraprofessionals-Special Education	363,321	363,873	370,846
135-1216-000-5115	Paraprofessionals-Special Ed Preschool	17,324	17,827	18,168
135-1210-000-5225	Medicare - Special Education	13,267	13,154	13,406
135-1211-000-5225	Medicare - Resource	719	632	644
135-1214-000-5225	Medicare - Adaptive Physical Education	144	178	182
135-1220-000-5225	Medicare - Gifted & Talented	1,942	1,971	2,008
135-1216-000-5225	Medicare - Special Ed Preschool	833	852	868
135-1210-000-5231	TRSL Retirement - Special Education	259,611	258,130	263,076
135-1211-000-5231	TRSL - Resource	13,660	12,256	12,492
135-1214-000-5231	TRSL - Adaptive Physical Education	3,797	3,661	3,731
135-1216-000-5231	TRSL Retirement - Special Preschool	14,219	14,232	14,505
135-1220-000-5231	TRSL Retirement - Gifted & Talented	36,919	37,772	38,496
135-1210-000-5233	SERS Retirement - Special Education	696	-	2,252
135-1210-000-5239	Other Retirement - Special Education	1,514	2,210	-
135-1211-000-5239	Other Retirement - Resource	238	237	242
135-1220-000-5239	Other Retirement - Gifted & Talented	238	236	242
	Total Special Education Programs	**1,626,815**	**1,618,750**	**1,649,773**
135-1310-000-5112	Teacher - Agriculture	26,147	23,561	24,014

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135-1340-000-5112	Teacher - Home Living	64,428	67,136	68,422
135-1360-000-5112	Teacher - Business	19,936	70,659	72,014
135-1370-000-5112	Teacher - Health Science	5,436	5,180	5,278
135-1310-000-5225	Medicare - Agriculture	370	333	340
135-1340-000-5225	Medicare - Home Living	884	913	930
135-1360-000-5225	Medicare - Business	205	899	916
135-1370-000-5225	Medicare - Health Science	80	75	76
135-1310-000-5231	TRSL Retirement - Agriculture	7,116	6,409	6,532
135-1340-000-5231	TRSL Retirement - Home Living	17,523	18,262	18,612
135-1360-000-5231	TRSL Retirement - Business	5,423	19,220	19,589
135-1370-000-5231	TRSL Retirement - Health Science	1,478	1,409	1,435
	Total Vocational (CTE) Programs	**149,026**	**214,056**	**218,158**
135-1410-000-5112	Teacher - Band	41,945	40,400	41,175
135-1411-000-5112	Teacher - Band Middle Schools	32,561	31,018	31,613
135-1412-000-5112	Teacher - Choir High School	5,178	5,154	5,253
135-1413-000-5112	Teacher - Choir Elementary/Middle	46,354	46,878	47,776
135-1420-000-5112	Teacher - Athletics	82,499	76,384	77,847
135-1450-000-5112	Teacher - JROTC	37,160	34,852	35,520
135-1480-000-5112	Teacher - Alternative Programs	66,319	56,194	57,270
135-1480-000-5115	Paraprofessional - Alternative Programs	8,046	8,293	8,452
135-1410-000-5225	Medicare - Band High School	592	566	577
135-1411-000-5225	Medicare - Band Middle School	376	360	367
135-1413-000-5225	Medicare - Choir Elementary/Middle	637	641	653
135-1420-000-5225	Medicare - Athletics	1,071	989	1,009
135-1450-000-5225	Medicare - JROTC	534	500	509
135-1480-000-5225	Medicare - Alternative Programs	1,030	882	901
135-1412-000-5225	Medicare - Choir High School	76	73	74
135-1410-000-5231	TRSL Retirement - Band	11,411	10,989	11,200
135-1411-000-5231	TRSL Retirement - Band Middle Schools	8,856	8,437	8,599
135-1412-000-5231	TRSL Retirement - Choir High School	1,407	1,402	1,429
135-1413-000-5231	TRSL Retirement - Choir Elem/Middle	12,599	12,400	12,637
135-1420-000-5231	TRSL Retirement - Athletics	22,444	20,777	21,176
135-1450-000-5231	TRSL Retirement - JROTC	10,112	9,480	9,661
135-1480-000-5231	TRSL Retirement - Alternative Progams	20,224	17,543	17,879
	Total Other Instructional Programs	**411,431**	**384,212**	**391,577**
135-1520-000-5112	English Learners-Teacher	10,356	10,360	10,559
135-1520-000-5225	English Learners-Medicare	152	146	149
135-1520-000-5231	English Learners-TRSL Contributions	2,814	2,818	2,873
	Total Special Programs	**13,322**	**13,324**	**13,581**
135-2111-000-5111	Director - Child Welfare & Attendance	-	8,904	9,074
135-2169-000-5112	Orientation & Mobility	3,991	7,084	7,220
135-2113-000-5113	Social Workers	21,628	20,356	20,746
135-2122-000-5113	Counselors	205,070	197,123	200,901
135-2143-000-5113	Psychologists	43,981	41,398	42,192
135-2145-000-5113	Educational Diagnosticians	37,718	35,547	36,228
135-2152-000-5113	Speech Therapists	137,597	138,604	141,260

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135-2161-000-5113	Occupational Therapists	35,056	35,022	35,694
135-2166-000-5113	Physical Therapists	5,180	5,180	5,278
135-2190-101-5113	Behavior Interventionists	20,970	20,720	21,117
135-2110-000-5114	Child Welfare & Attendance-Clerical Staff	3,678	3,345	3,408
135-2140-000-5114	Assessment Clerical Staff	7,152	6,465	6,589
135-2154-000-5115	Interpretive Paraprofessionals	5,020	5,020	5,117
135-2190-340-5115	Hall Monitors	12,675	12,377	12,614
135-2134-000-5118	Registered Nurses	98,364	98,181	100,062
135-2190-000-5119	Other Pupil Support	2,644	2,671	2,722
135-2111-000-5225	Director-Child Welfare & Attendance-Medicare	64	64	66
135-2113-000-5225	Social Workers-Medicare	270	280	285
135-2122-000-5225	Counseling Services-Medicare	2,521	2,449	2,496
135-2134-000-5225	Nursing Services-Medicare	1,360	1,344	1,370
135-2140-000-5225	Assessment-Medicare	94	82	83
135-2143-000-5225	Psychologist-Medicare	619	582	592
135-2145-000-5225	Educational Diagnostician-Medicare	526	496	505
135-2152-000-5225	Speech Therapy-Medicare	1,812	1,830	1,865
135-2161-000-5225	Occupational Therapist-Medicare	139	483	492
135-2166-000-5225	Physical Therapist-Medicare	24	71	72
135-2190-000-5225	Other Pupil Support-Medicare	505	438	492
135-2110-000-5225	Child Welfare & Attendance-Medicare	45	46	46
135-2154-000-5225	Interpretive Services-Medicare	75	70	71
135-2169-000-5225	Orientation & Mobility - Medicare	50	89	91
135-2110-000-5231	Attendance-TRSL Contributions	909	910	927
135-2111-000-5231	Attendance-TRSL Contributions	2,703	2,422	2,468
135-2113-000-5231	Social Workers-TRSL Contributions	5,883	5,542	5,648
135-2122-000-5231	Counseling-TRSL Contributions	50,004	48,133	49,056
135-2134-000-5231	Nursing Services-TRSL Contributions	26,735	26,701	27,212
135-2140-000-5231	Assessment-TRSL Contributions	864	864	880
135-2143-000-5231	Psychology-TRSL Contributions	9,501	9,852	10,041
135-2145-000-5231	Diagnostic Services-TRSL Contributions	8,798	8,301	8,461
135-2152-000-5231	Speech Therapy-TRSL Contributions	34,798	34,601	35,264
135-2161-000-5231	Occupational Therapy-TRSL Contributions	8,564	9,526	9,709
135-2166-000-5231	Physical Therapist-TRSL Contributions	1,409	1,409	1,435
135-2190-000-5231	Other Pupil Support-TRSL Contributions	9,928	9,775	9,961
135-2154-000-5231	Interpretive Services-TRSL Contributions	1,366	1,365	1,391
135-2169-000-5231	Orientation & Mobility - TRSL Contributions	1,084	1,925	1,964
	Total Pupil Support Services	**811,374**	**807,647**	**823,165**
135-2211-000-5111	Directors-Elementary & Secondary	26,712	17,808	18,150
135-2212-000-5111	Supervisors - Special Education	4,452	4,452	4,538
135-2214-000-5111	Supervisors - Special Programs Support	4,405	-	-
135-2219-000-5111	Supervisors/Directors-Other Programs	4,452	4,452	4,538
135-2252-000-5112	Librarians	117,497	195,338	199,082
135-2259-000-5112	Media Instruction Teacher	5,178	10,102	10,295
135-2211-000-5113	Instructional Specialists	985	5,180	5,278
135-2212-000-5113	Special Education Specialists	39,874	38,850	39,594

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135-2214-000-5113	Special Programs Support Specialists	-	4,405	4,489
135-2220-000-5113	Curriculum Specialists	129,744	136,502	139,115
135-2231-000-5113	Staff Training Specialists	17,090	15,540	15,837
135-2211-000-5114	Instructional Assistants	11,035	10,035	10,224
135-2212-000-5114	Special Education Assistants	30,316	30,447	31,030
135-2219-000-5114	Other Educational Program Assistants	11,707	11,707	11,932
135-2252-000-5115	Library Paraprofessionals	37,438	33,166	33,802
135-2259-000-5115	Computer Lab Paraprofessionals.	36,340	40,723	41,504
135-2211-000-5225	Regular Education Support Medicare	192	175	177
135-2212-000-5225	Special Education Support Medicare	963	909	926
135-2219-000-5225	Other Education Program Support-Medicare	240	219	223
135-2220-000-5225	Curriculum - Medicare	1,602	1,674	1,707
135-2231-000-5225	Staff Development - Medicare	161	147	150
135-2252-000-5225	Library Services-Medicare	1,842	2,736	2,788
135-2259-000-5225	Media Services-Medicare	504	614	626
135-2211-000-5231	Regular Education Support TRSL Contributions	8,477	7,643	7,791
135-2212-000-5231	Special Education Support TRSL Contribution	17,833	17,946	18,288
135-2214-000-5231	Special Programs Support TRSL Contributions	1,198	1,198	1,221
135-2219-000-5231	Other Program Support TRSL Contributions	3,001	2,729	2,782
135-2220-000-5231	Curriculum TRSL Contributions	33,385	35,159	35,831
135-2231-000-5231	Staff Training TRSL Contributions	4,649	4,227	4,308
135-2252-000-5231	Library Services TRSL Contributions	40,156	58,594	59,717
135-2259-000-5231	Media Services-TRSL Contributions	11,292	13,824	14,089
135-2219-000-5233	Other Programs Support - SERS Retirement	61	-	-
135-2212-000-5239	Special Education Support-Other Retirement	81	81	82
135-2219-000-5239	Other Program Support Other Retirement	462	521	535
	Total Instructional Staff Services	**603,324**	**707,103**	**720,649**
135-2321-000-5111	Superintendent	4,451	4,452	4,538
135-2321-000-5114	Superintendent-Clerical/Secretarial	3,685	3,352	3,417
135-2321-000-5225	Superintendent-Medicare	66	64	66
135-2321-000-5231	Superintendent-TRSL Contributions	1,002	912	929
135-2315-000-5314	Sales Tax Collection Fees	87,470	66,317	67,588
135-2310-000-5332	Legal Services	7,009	15,392	15,688
	Total General Administration	**103,683**	**90,489**	**92,226**
135-2410-000-5111	School Principals	185,667	185,962	189,526
135-2420-000-5111	School Assistant Principals	240,237	247,892	252,641
135-2490-000-5111	Other School Administrators	37,267	42,636	43,453
135-2400-000-5114	School Clerical Staff	283,871	282,609	288,024
135-2400-000-5115	School Administration-Paraprofessionals	2,510	2,510	2,557
135-2400-000-5225	School Administration-Medicare	3,779	3,728	3,800

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135-2410-000-5225	Principals-Medicare	1,991	1,966	2,003
135-2420-000-5225	Assistant Principals-Medicare	2,872	2,951	3,006
135-2490-000-5225	Other School Administrators-Medicare	569	585	596
135-2400-000-5231	School Administration-TRSL Contributions	73,959	73,733	75,146
135-2410-000-5231	Principals-TRSL Contributions	46,254	46,356	47,246
135-2420-000-5231	Assistant Principals-TRSL Contributions	65,815	64,631	65,869
135-2490-000-5231	Other School Administrators-TRSL Contributic	11,305	11,546	11,767
135-2400-000-5233	School Administration-LSERS Contributions	1,081	1,081	1,101
	Total School Administration	**957,177**	**968,186**	**986,735**
135-2510-000-5111	Business Services Director	4,267	4,269	4,351
135-2520-000-5111	Purchasing Services Director	3,353	3,352	3,417
135-2530-000-5111	Warehousing Supervisors/Managers	6,621	6,690	6,819
135-2540-000-5111	Printing Director	4,452	4,452	4,538
135-2510-000-5114	Business Services Clerical Staff	26,761	26,739	27,250
135-2520-000-5114	Purchasing Services-Clerical Staff	3,346	3,345	3,408
135-2530-000-5114	Warehousing Clerical Staff	3,345	3,345	3,408
135-2530-000-5116	Warehousing Service Workers	24,547	24,397	24,865
135-2510-000-5118	Accountants-Degreed Professionals	19,946	19,827	20,207
135-2510-000-5119	Internal Auditors	11,549	10,049	10,242
135-2530-000-5119	Warehousing Service Workers	3,845	3,345	3,408
135-2540-000-5119	Printing Service Workers	19,511	19,703	20,081
135-2510-000-5225	Accounting Staff Medicare	699	698	712
135-2520-000-5225	Purchasing Staff Medicare	96	95	97
135-2530-000-5225	Warehousing Staff Medicare	496	497	507
135-2540-000-5225	Printing Staff Medicare	265	268	273
135-2510-000-5231	Accounting Staff TRSL Contributions	14,777	14,740	15,023
135-2520-000-5231	Purchasing Staff TRSL Contributions	1,823	1,822	1,857
135-2530-000-5231	Warehousing Staff TRSL Contributions	909	910	927
135-2540-000-5231	Printing Staff TRSL Contributions	2,296	2,347	2,392
135-2530-000-5233	Warehousing Staff LSERS Contributions	12,191	10,959	11,170
135-2540-000-5233	Printing Staff LSERS Contributions	5,445	5,014	5,110
135-2510-022-5340	Investment Fees - Technical Services	20	18	21
	Total Business Services	**170,560**	**166,881**	**170,083**
135-2610-000-5111	Maintenance Supervisors	17,239	16,439	16,756
135-2610-000-5114	Maintenance Clerical Staff	3,649	5,881	5,993
135-2620-000-5116	Building Operations-Service Workers	801,816	750,507	764,890
135-2662-000-5116	Security Guards	5,020	5,020	5,117
135-2620-000-5117	Building Operations-Skilled Craftsmen	74,440	74,440	75,866
135-2620-000-5220	Building Operations-Social Security	79	93	95
135-2610-000-5225	Maintenance Supervisors-Medicare	325	314	319
135-2620-000-5225	Building Operations-Medicare	11,887	11,180	11,396
135-2662-000-5225	Security - Medicare	74	71	72
135-2610-000-5231	Maintenance Supervisors-TRSL Contributions	2,584	2,367	2,412
135-2620-000-5231	Building Operations-TRSL Contributions	5,309	4,950	5,045

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135-2662-000-5231	Security-TRSL Contributions	1,366	1,365	1,391
135-2610-000-5233	Maintenance Supervisors-LSERS Contributions	4,400	4,400	4,484
135-2620-000-5233	Building Operations-LSERS Contributions	222,473	228,203	232,576
	Total Plant Services	**1,150,661**	**1,105,230**	**1,126,412**
135-2710-000-5111	Transportation Director	4,452	4,452	4,538
135-2710-000-5114	Transportation Clerical Staff	9,363	9,363	9,542
135-2732-000-5115	Monitoring Services-Special Needs Bus Aides	75,589	76,510	77,975
135-2722-000-5115	Monitoring Services-Regular Bus Aides	30,121	30,889	31,481
135-2721-000-5116	Regular Bus Drivers	485,048	484,344	493,626
135-2731-000-5116	Special Education Bus Drivers	42,559	43,014	43,838
135-2723-000-5117	Bus Mechanics	33,449	33,449	34,090
135-2710-000-5225	Transportation Services-Medicare	126	126	128
135-2721-000-5225	Transportation Regular-Medicare	6,162	6,123	6,241
135-2723-000-5225	Bus Mechanics-Medicare	461	462	471
135-2731-000-5225	Special Needs Bus Drivers-Medicare	580	571	582
135-2732-000-5225	Special Needs Monitoring Medicare	1,005	1,007	1,026
135-2722-000-5225	Regular Monitoring Medicare	407	417	426
135-2710-000-5231	Transportation Services-TRSL Contributions	4,171	3,758	3,830
135-2721-000-5231	Transportation Regular-TRSL Contributions	1,490	1,624	1,656
135-2732-000-5231	Special Needs Transportation - TRSL Contributions	34	34	34
135-2721-000-5233	Transportation Regular-LSERS Contributions	146,180	145,598	148,388
135-2723-000-5233	Bus Mecanics-LSERC Contributions	10,803	10,804	11,011
135-2731-000-5233	Special Needs Bus Drivers-LSERS Contributions	12,174	12,186	12,420
135-2732-000-5233	Special Needs Monitoring-LSERS Contributions	23,553	23,700	24,154
135-2722-000-5233	Regular Monitoring-LSERS Contributions	9,018	9,237	9,415
	Total Student Transportation Services	**896,745**	**897,668**	**914,872**
135-2831-000-5111	Personnel - Director	4,451	4,452	4,538
135-2841-000-5111	Informational Technology Director	4,268	4,269	4,351
135-2830-000-5114	Personnel Services-Clerical Staff	26,195	26,194	26,697
135-2842-000-5118	System Analyst-Degreed Professionals	14,074	13,408	13,664
135-2820-000-5119	Public Information Coordinator	3,352	3,352	3,417
135-2840-000-5119	Data Processing Technicians	15,700	15,699	16,000
135-2846-000-5119	Technology Support Technicians	34,035	34,060	34,712
135-2820-000-5225	Public Information Services-Medicare	46	47	48
135-2830-000-5225	Personnel Services-Medicare	316	317	324
135-2831-000-5225	Personnel Director-Medicare	65	64	66
135-2840-000-5225	Data Processing-Medicare	127	127	129

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135-2841-000-5225	Information Technology-Medicare	61	61	63
135-2842-000-5225	System Analyst-Medicare	187	187	191
135-2846-000-5225	Hardware Maint & Support-Medicare	447	447	455
135-2820-000-5231	Public Information Services-TRSL Contributio	911	912	929
135-2830-000-5231	Personnel Services-TRSL Contributions	6,217	6,215	6,334
135-2831-000-5231	Personnel Director-TRSL Contributions	1,210	1,211	1,234
135-2840-000-5231	Data Processing-TRSL Contributions	3,360	3,360	3,425
135-2841-000-5231	Information Technology-TRSL Contributions	1,161	1,161	1,184
135-2842-000-5231	System Analyst-TRSL Contributions	3,647	3,647	3,717
135-2846-000-5231	Hardware Maint & Support-TRSL Contributions	8,073	8,082	8,236
135-2830-000-5233	Personnel Services-LSERS Contributions	1,081	1,080	1,101
135-2846-000-5233	Hardware Maint & Support - SERS Contributions	327	325	334
	Total Central Services	**129,311**	**128,677**	**131,149**
135-3100-000-5111	Food Services-Director	92,165	92,140	93,906
135-3100-000-5114	Food Services-Clerical Staff	12,990	12,990	13,240
135-3100-000-5116	Food Services-Technicians	414,844	412,632	420,540
135-3100-000-5119	Food Services-Other	3,678	3,345	3,408
135-3100-000-5225	Food Services-Medicare	7,011	6,957	7,092
135-3100-000-5231	Food Services-TRSL Contributions	132,048	109,155	111,248
135-3100-204-5231	Food Services- Managers -TRSL Contribution	204	21,919	22,347
135-3100-000-5233	Food Services-LSERS Contributions	2,871	2,971	3,028
135-3100-000-5239	Food Services-Other Retirement	520	558	569
	Total Food Services	**666,331**	**662,667**	**675,378**
	Total Expenditures	**$ 14,017,000**	**$ 13,960,243**	**$ 14,227,838**
	Net Change in Fund Balance	**$ 92,940**	**$ (75,993)**	**$ -**
	Beginning Fund Balance	**5,185,007**	**$ 5,185,007**	**$ 5,109,014**
	Ending Fund Balance	**$ 5,277,947**	**$ 5,109,014**	**$ 5,109,014**


OUACHITA PARISH SCHOOL SYSTEM
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Ouachita Parish School Board
Special Revenue Fund
West Ouachita Sales Tax
Fiscal Year 2014-15

Budget Summary by Function

	2013-2014 Final Budget	2013-2014 Actual (Unaudited)	% Change	**2014-2015 Budget**	% Change
Revenues					
Local Revenues	$ 11,476,450	$ 11,319,066	-1.4%	**$ 11,711,206**	3.5%
Total Revenues	$ 11,476,450	$ 11,319,066	-1.4%	**$ 11,711,206**	3.5%
Expenditures					
Regular Programs	$ 326,658	$ 49,985	-84.7%	**$ 230,000**	360.1%
General Administration	82,771	72,007	-13.0%	**82,771**	14.9%
Plant Services	717,009	426,181	0.0%	**520,179**	100.0%
Food Services	23,212	23,212	0.0%	**50,000**	115.4%
Facility Acquisition and Construction	3,030,128	2,443,854	-19.3%	**5,136,868**	110.2%
Total Expenditures	$ 4,179,778	$ 3,015,239	-27.9%	**$ 6,019,818**	99.6%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	(6,430,652)	(6,430,652)	0.0%	**(8,607,708)**	33.9%
Total Other Sources (Uses)	$ (6,430,652)	$ (6,430,652)	0.0%	**$ (8,607,708)**	33.9%
Net Change in Fund Balance	$ 866,020	$ 1,873,175	116.3%	**$ (2,916,320)**	-255.7%
Beginning Fund Balance	8,942,882	8,942,882	0.0%	**10,816,057**	20.9%
Ending Fund Balance	$ 9,808,902	$ 10,816,057	10.3%	**$ 7,899,737**	-27.0%

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Ouachita Parish School Board
Special Revenue Fund
West Ouachita Sales Tax
Fiscal Year 2014-15

Budget Summary by Object

	2013-2014 Final Budget	2013-2014 Actual (Unaudited)	% Change	**2014-2015 Budget**	% Change
Revenues					
Local Revenues	$ 11,476,450	$ 11,319,066	-1.4%	**$ 11,711,206**	3.5%
Total Revenues	$ 11,476,450	$ 11,319,066	-1.4%	**$ 11,711,206**	3.5%
Expenditures					
Purchased Professional Services	167,800	330,692	97.1%	**182,771**	-44.7%
Purchased Property Services	3,164,013	1,455,462	-54.0%	**5,333,047**	266.4%
Other Purchased Services	-	400,231	0.0%	**254,000**	-36.5%
Supplies	467,016	828,854	77.5%	**250,000**	-69.8%
Property	380,949	-	0.0%	**-**	0.0%
Total Expenditures	$ 4,179,778	$ 3,015,239	-27.9%	**$ 6,019,818**	99.6%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	(6,430,652)	(6,430,652)	0.0%	**(8,607,708)**	33.9%
Total Other Sources (Uses)	$ (6,430,652)	$ (6,430,652)	0.0%	**$ (8,607,708)**	33.9%
Net Change in Fund Balance	$ 866,020	$ 1,873,175	116.3%	**$ (2,916,320)**	-255.7%
Beginning Fund Balance	8,942,882	8,942,882	0.0%	**10,816,057**	20.9%
Ending Fund Balance	$ 9,808,902	$ 10,816,057	10.3%	**$ 7,899,737**	-27.0%

Fund Balance Classification

Restricted Fund Balance					
Debt Service	$ 5,272,609	$ 5,332,984	1.1%	**$ 5,668,346**	6.3%
Committed Fund Balance					
West Ouachita Capital Outlays	3,659,202	5,483,073	49.8%	**2,231,391**	-59.3%
Assigned Fund Balance					
West Ouachita Operations & Maintenance	877,091	-	-100.0%	**-**	0.0%
Total Ending Fund Balance	$ 9,808,902	$ 10,816,057	10.3%	$ 7,899,737	-27.0%

Fund Balances are restricted due to the West Ouachita Revenue Bond covenants which require debt service payments to be made from sales tax proceeds first before spending funds for other purposes.
The School Board has committed funds to be used for West Ouachita capital outlay projects during the year.
Remaining balance of funds are assigned by management for maintenance and operations in the West Ouachita taxing district as prescribed by the sales tax proposition approved by voters in 1998.

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Ouachita Parish School Board
Special Revenue Fund Budget
West Ouachita Sales Tax
Fiscal Year 2014-15

Account Number	Account Description	Budget 2013-14	(Unaudited) 2013-14	Budget 2014-15
	REVENUES			
138-41130	Sales & Use Taxes	$ 11,423,950	$ 11,256,798	$ 11,658,706
138-41136	Interest & Penalties on Sales Taxes	47,000	50,098	47,000
138-41510	Interest on Investments	5,500	12,170	5,500
	Total Local Revenues	**$ 11,476,450**	**11,319,066**	**$ 11,711,206**
	EXPENDITURES			
138-1100-000-5615	Classroom Technology-Supplies/Inventory	$ 109,500	$ -	$ 80,000
138-1100-217-561520	Classroom Technology Equipment	217,158	49,985	150,000
	Total Regular Programs	**326,658**	**49,985**	**230,000**
138-2315-000-5314	Sale Tax Collection Fees	67,771	56,381	67,771
138-2310-000-5332	Legal Services	15,000	15,626	15,000
	Total General Administration	**82,771**	**72,007**	**82,771**
138-2620-000-5430	Building Repairs & Maintenance	535,330	74,307	496,179
138-2620-237-5430	Building Repairs & Maintenance-Safety	1,200	1,200	-
138-2662-000-5610	Security Supplies	16,255	16,363	-
138-2620-000-5610	Building Supplies	-	15,051	24,000
138-2620-237-573020	School Safety-Technology Equipment	164,224	319,260	-
	Total Plant Services	**717,009**	**426,181**	**520,179**
138-3100-000-5450	School Food Service Construction	-	-	50,000
138-3100-000-5730	School Food Service Equipment	23,212	23,212	-
	Total School Food Service	**23,212**	**23,212**	**50,000**
138-4200-000-5450	Land Improvements-Construction	772,000	548,713	578,672
138-4300-000-5334	Architecture & Engineering Services	85,029	258,685	100,000
138-4500-000-5430	Building Acquisition-Repair & Maintenance	-	-	150,000
138-4500-000-5450	Building Acquisition-Construction Services	605,000	393,999	2,370,147
138-4600-192-5430	Technology Infrastructure Construction	7,637	18,074	1,353
138-4600-000-5430	Building Improvement-Repairs & Maintenance	-	-	277,644
138-4600-000-5450	Building Improvement-Construction	567,846	312,719	805,357
138-4600-192-5450	Building Improvement-Technology Infrastructure	675,000	71,305	603,695
138-4600-192-5610	Building Improvement-Supplies	69,835	245,477	-
138-4600-192-5615	Building Improvement-Inventoriable Supplies	32,977	32,977	-
138-4600-000-5730	Building Improvement-Equipment	-	-	250,000
138-4600-192-561520	Technology Infrastructure-Inventoriable	21,291	21,291	-
138-4600-192-573020	Technology Infrastructure Equipment	193,513	540,614	-
	Total Facility Acquisition and Construction	**3,030,128**	**2,443,854**	**5,136,868**
	Total Expenditures	**$ 4,179,778**	**$ 3,015,239**	**$ 6,019,818**
138-5200-000-5932	Operating Transfers Out-Debt Service	(6,430,652)	(6,430,652)	(8,607,708)
	Total Other Uses of Funds	**$ (6,430,652)**	**$ (6,430,652)**	**$ (8,607,708)**
	Net Change in Fund Balance	**$ 866,020**	**$ 1,873,175**	**$ (2,916,320)**
	Beginning Fund Balance	**8,942,882**	**8,942,882**	**10,816,057**
	Ending Fund Balance	**$ 9,808,902**	**$ 10,816,057**	**$ 7,899,737**


OUACHITA PARISH SCHOOL SYSTEM
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Ouachita Parish School Board
Special Revenue Fund
Child Nutrition Program
Fiscal Year 2014-15

Budget Summary by Function

	2013-2014 Final Budget	2013-2014 Actual (Unaudited)	% Change	**2014-2015 Budget**	% Change
Revenues					
Local Revenues	$ 1,609,200	$ 1,623,300	0.9%	**$ 1,766,500**	8.8%
State Revenues	1,544,782	1,570,213	1.6%	**1,439,682**	-8.3%
Federal Revenues	7,361,750	6,842,909	-7.0%	**7,311,850**	6.9%
Total Revenues	$ 10,515,732	$ 10,036,422	-4.6%	**$ 10,518,032**	4.8%
Expenditures					
Business Services	$ 51,095	$ 51,094	0.0%	**$ 51,872**	1.5%
Plant Services	1,090	1,090	0.0%	**1,108**	1.7%
Student Transportation Services	12,101	20,598	70.2%	**20,902**	1.5%
Food Services	10,795,044	10,234,987	-5.2%	**10,629,273**	3.9%
Total Expenditures	$ 10,859,330	$ 10,307,769	-5.1%	**$ 10,703,155**	3.8%
Other Sources of Funds	$ 3,750	$ 4,722	25.9%	**$ -**	-100.0%
Other Uses of Funds	(3,750)	(4,722)	25.9%	**-**	-100.0%
Total Other Sources (Uses)	$ -	$ -	0.0%	**$ -**	0.0%
Net Change in Fund Balance	$ (343,598)	$ (271,347)	-21.0%	**$ (185,123)**	-31.8%
Beginning Fund Balance	1,652,532	1,652,532	0.0%	**1,381,185**	-16.4%
Ending Fund Balance	$ 1,308,934	$ 1,381,185	5.5%	**$ 1,196,062**	-13.4%

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Ouachita Parish School Board
Special Revenue Fund
Child Nutrition Program
Fiscal Year 2014-15

Budget Summary by Object

	2013-2014 Final Budget	2013-2014 Actual (Unaudited)	% Change	**2014-2015 Budget**	% Change
Revenues					
Local Revenues	$ 1,609,200	$ 1,623,300	0.9%	**$ 1,766,500**	8.8%
State Revenues	1,544,782	1,570,213	1.6%	**1,439,682**	-8.3%
Federal Revenues	7,361,750	6,842,909	-7.0%	**7,311,850**	6.9%
Total Revenues	$ 10,515,732	$ 10,036,422	-4.6%	**$ 10,518,032**	4.8%
Expenditures					
Salaries	$ 3,643,792	$ 3,587,257	-1.6%	**$ 3,624,744**	1.0%
Employee Benefits	984,093	950,637	-3.4%	**994,449**	4.6%
Purchased Professional Services	27,405	29,131	6.3%	**29,270**	0.5%
Purchased Property Services	149,124	129,275	-13.3%	**143,511**	11.0%
Other Purchased Services	49,413	69,586	40.8%	**76,207**	9.5%
Supplies	5,990,960	5,530,389	-7.7%	**5,820,431**	5.2%
Property	13,416	11,210	-16.4%	**13,416**	19.7%
Miscellaneous	1,127	284	-74.8%	**1,127**	296.8%
Total Expenditures	$ 10,859,330	$ 10,307,769	-5.1%	**$ 10,703,155**	3.8%
Other Sources of Funds	$ 3,750	$ 4,722	25.9%	**$ -**	-100.0%
Other Uses of Funds	(3,750)	(4,722)	25.9%	**-**	-100.0%
Total Other Sources (Uses)	$ -	$ -	0.0%	**$ -**	0.0%
Net Change in Fund Balance	$ (343,598)	$ (271,347)	-21.0%	**$ (185,123)**	-31.8%
Beginning Fund Balance	1,652,532	1,652,532	0.0%	**1,381,185**	-16.4%
Ending Fund Balance	$ 1,308,934	$ 1,381,185	5.5%	**$ 1,196,062**	-13.4%

Fund Balance Classification

Nonspendable Fund Balance					
Food Inventory	$ 129,404	$ 123,283	-4.7%	**$ 123,283**	0.0%
Restricted Fund Balance	1,179,530	1,257,902	6.6%	**1,072,779**	-14.7%
Total Ending Fund Balance	$ 1,308,934	$ 1,381,185	5.5%	**$ 1,196,062**	-13.4%

The non-spendable portion of fund balance represents the food inventory projected to be held at year-end. The remaining fund balance is restricted in that the regulations for participating in the federal meal reimbursement program provide that all funds received by the child nutrition program shall remain with the school food service program and be used for such purpose.

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Ouachita Parish School Board
Special Revenue Fund Budget
Child Nutrition Program
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
300-41610	Income From Meals	$ 1,590,000	$ 1,603,055	$ 1,745,000
301-41610	Summer Feeding - Income From Meals	2,000	659	2,000
300-41620122	Extra Sales - Catering	1,000	350	1,000
300-41999	Other Miscellaneous Revenue	16,200	19,236	18,500
	Total Local Revenues	**1,609,200**	**1,623,300**	**1,766,500**
300-43115	Minimum Foundation Program Funds	1,544,782	1,544,782	1,439,682
300-43290	Other Restricted Revenue	-	25,431	-
	Total State Revenues	**1,544,782**	**1,570,213**	**1,439,682**
300-44515	Federal Meal Reimbursement	6,040,000	5,913,382	6,040,000
300-44920	Value Of USDA Commodities	615,000	430,290	550,000
301-44515	Summer Feeding - Federal Reimbursement	205,000	57,822	205,000
302-44515	Fresh Fruits & Vegetables Grants	426,850	364,831	426,850
304-44515	Child & Adult Food Prgm-Federal	74,900	76,584	90,000
	Total Federal Revenues	**7,361,750**	**6,842,909**	**7,311,850**
	Total Revenues	**$ 10,515,732**	**$ 10,036,422**	**$ 10,518,032**
	EXPENDITURES			
300-2530-000-5111	Delivery Service Workers	$ 38,219	$ 38,217	$ 38,599
300-2530-000-5225	Delivery Medicare	533	533	538
300-2530-000-5233	Delivery LSERS Contributions	12,343	12,344	12,735
	Total Business Services	**51,095**	**51,094**	**51,872**
301-2662-000-5116	Summer Feeding-Security Workers	847	847	856
301-2662-000-5225	Summer Feeding-Security Medicare	12	12	12
301-2662-000-5231	Summer Feeding-TRSL Contributions	231	231	240
	Total Plant Services	**1,090**	**1,090**	**1,108**
301-2721-000-5116	Summer Feeding-Bus Drivers	9,048	15,835	15,993
301-2721-000-5225	Summer Feeding-Medicare	131	230	232
301-2721-000-5233	Summer Feeding-LSERS Contributions	2,922	4,533	4,677
	Total Student Transportation Services	**12,101**	**20,598**	**20,902**
300-3100-000-5111	Cafeteria Managers	99,000	98,961	99,950
301-3100-204-5111	Summer Feeding-Managers	16,511	10,454	10,558
300-3100-204-5111	Cafeteria Service Workers-Managers	654,712	658,454	665,038
301-3100-205-5111	Summer Feeding-Managers	3,124	2,838	2,866
304-3100-204-5111	Child & Adult Prgm-Managers	7,439	7,879	7,958
300-3100-000-5114	Program Support - Clerical Staff	175,000	176,344	178,107
301-3100-205-5116	Summer Feeding - Cafeteria Technicians	38,909	33,988	34,328
300-3100-000-5116	Cafeteria Technicians	23,650	22,670	22,897
300-3100-205-5116	Cafeteria Technicians	2,350,000	2,302,573	2,325,600
301-3100-000-5116	Summer Feeding-Cafeteria Technicians	974	-	-
304-3100-205-5116	Child & Adult Prgm-Cafeteria Technicians	23,879	20,399	20,603
300-3100-000-5119	Cafeteria Maintenance Staff	35,000	28,384	30,391
300-3100-000-5124	Cafeteria Substitutes	148,000	159,702	160,000
301-3100-000-5124	Summer Feeding-Substitutes	8,250	-	-

Ouachita Parish School Board
Special Revenue Fund Budget
Child Nutrition Program
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
300-3100-000-5129	Cafeteria Temporary Staff	11,000	9,484	11,000
300-3100-204-5130	Cafeteria Managers-Extra Duty Pay	42	42	-
300-3100-205-5130	Cafeteria Technicians-Extra Duty Pay	188	188	-
300-3100-000-5225	Cafeteria Medicare	6,100	6,266	6,266
301-3100-000-5225	Summer Feeding Medicare	134	-	-
300-3100-205-5225	Cafeteria Technicians-Medicare	30,463	30,012	30,013
301-3100-204-5225	Summer Feeding-Managers-Medicare	288	152	153
301-3100-205-5225	Summer Feeding-Technicians-Medicare	758	533	539
300-3100-204-5225	Cafeteria Managers-Medicare	8,506	8,606	8,605
304-3100-204-5225	Child & Adult Prgm-Managers-Medicare	100	107	109
304-3100-205-5225	Child & Adult Prgm-Technicians-Medicare	310	268	271
300-3100-000-5231	Cafeteria TRSL Contributions	78,173	77,800	80,095
301-3100-000-5231	Summer Feeding TRSL Contributions	265	-	-
301-3100-204-5231	Summer Feeding-Mgrs-TRSL Contributions	5,313	2,656	2,761
301-3100-205-5231	Summer Feeding-Techs-TRSL Contributions	10,900	8,722	9,066
300-3100-204-5231	Cafeteria-Managers-TRSL Contributions	164,294	164,586	169,442
300-3100-205-5231	Cafeteria-Technicians-TRSL Contributions	589,953	582,750	599,941
304-3100-204-5231	Child & Adult Prgm-Mgrs-TRLS Contributions	2,025	2,068	2,149
304-3100-205-5231	Child & Adult Prgm-Techs-TRSL Contributions	6,025	5,253	5,461
300-3100-000-5233	Cafeteria LSERS Contributions	18,500	17,890	18,278
300-3100-205-5233	Cafeteria-Technicians-LSERS Contributions	4,587	4,585	4,685
301-3100-000-5233	Summer Feeding-LSERS Contributions	2,616	-	-
300-3100-000-5239	Cafeteria Other Retirement Contributions	19	19	19
300-3100-205-5239	Cafeteria-Techs-Other Retirement Contributio	2,928	2,926	2,926
301-3100-205-5239	Summer Feeding-Techs-Other Retirement	500	-	-
300-3100-000-5250	Unemployment Compensation	500	(1,029)	500
300-3100-000-5281	Sick Leave Severance Pay	18,000	-	18,000
300-3100-205-5281	Sick Leave Severance Pay-Technicians	12,763	15,368	12,736
300-3100-204-5281	Sick Leave Severance Pay-Managers	2,901	3,217	3,000
300-3100-000-5282	Annual Leave Severance	1,000	-	1,000
300-3100-000-5320	Contracted Educational Services	5,641	6,541	7,000
300-3100-000-5340	Contracted Technical Services	21,764	22,589	22,270
300-3100-000-5421	Disposals Services	74,000	61,518	68,000
300-3100-209-5430	Repairs & Maintenance-Outside Services	4,000	1,750	4,000
300-3100-198-5430	Repairs & Maintenance-Fire Extinguishers	11,340	6,830	10,500
300-3100-207-5430	Repairs & Maintenance-Pest Control	13,073	13,010	13,500
300-3100-208-5430	Repairs & Maintenance-Dishwashers	43,000	41,655	43,000
300-3100-000-5442	Storage Rental	3,711	3,711	3,711
300-3100-175-5442	Rental of Office Equipment	-	801	800
300-3100-202-5530	Communications-Telephone	14,500	18,771	19,000
300-3100-203-5530	Communications-Postage	4,818	(258)	5,080
300-3100-000-5550	Printing Costs	5,274	4,905	5,000
300-3100-000-5582	Program Support Travel Expense	4,224	5,779	6,000
300-3100-210-5582	Program Support Travel Expense	20,597	21,261	22,000

Ouachita Parish School Board
Special Revenue Fund Budget
Child Nutrition Program
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
300-3100-000-5590	Program Support-Misc Purchased Services	-	19,127	19,127
300-3100-175-5610	Office Supplies	4,500	8,136	5,400
300-3100-216-5610	Cafeteria Supplies-Small Equipment	27,029	22,513	27,029
300-3100-211-5610	Cafeteria Supplies	83,852	79,468	83,900
300-3100-212-5610	Cafeteria Supplies	422,000	414,755	422,000
301-3100-212-5610	Summer Feeding Cafeteria Supplies	140	1,025	1,200
302-3100-000-5610	Fresh Fruits-Cafeteria Supplies	4,800	-	-
300-3100-215-5615	Cafeteria Supplies-Large Equipment	8,147	6,555	8,147
300-3100-000-5622	Electricity	105,500	107,449	109,598
300-3100-000-5626	Vehicle Fuel	5,962	5,496	5,962
301-3100-000-5626	Summer Feeding-Vehicle Fuel	2,991	5,746	6,000
300-3100-000-5631	Food Purchases	3,600,000	3,405,269	3,600,000
301-3100-000-5631	Summer Feeding Food Purchases	68,589	47,356	68,589
302-3100-000-5631	Fresh Fruits Food Purchases	418,300	358,659	418,300
304-3100-000-5631	Child & Adult Prgm-Food Purchases	45,531	30,540	45,531
300-3100-218-5632	Commodities	518,556	566,606	425,000
300-3100-000-5632	Commodities	623,569	430,290	527,203
300-3100-166-5632	Commodities Storage/Delivery Fees	25,431	20,322	41,772
300-3100-215-5730	Large Equipment	13,416	11,210	13,416
300-3100-000-5890	Miscellaneous Expenditures	1,127	284	1,127
300-3100-175-561020	Office Supplies-Technology	2,700	-	2,700
300-3100-199-561020	Office Supplies-Technology	-	2,100	2,100
300-3100-199-561520	Office Supplies- InventoriableTechnology	23,363	18,103	20,000
	Total Food Services	**10,795,044**	**10,234,987**	**10,629,273**
	Total Expenditures	**$ 10,859,330**	**$ 10,307,769**	**$ 10,703,155**
300-45220	Operating Transfers-In	$ 3,750	$ 4,722	$ -
302-5200-000-5932	Operating Transfers-Out	(3,750)	(4,722)	-
	Total Other Sources (Uses)	**-**	**-**	**-**
	Net Change in Fund Balance	**$ (343,598)**	**$ (271,347)**	**$ (185,123)**
	Beginning Fund Balance	**1,652,532**	**1,652,532**	**1,381,185**
	Ending Fund Balance	**$ 1,308,934**	**$ 1,381,185**	**$ 1,196,062**


OUACHITA PARISH SCHOOL SYSTEM
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Title I Programs

Title I Programs consists of federal programs funded under Title I of the Elementary and Secondary Education Act to provide services to deprived children from low income families. Improving skills in reading, language arts and math are the primary objectives.

The following federal grant programs are included in this special revenue fund:

- Title I – Part A
- Title I – Part C, Migrant Education

Summaries of the Title I Program budget by function and object are provided in this section. Also, schedules follow these budget summaries that provide a more detailed accounting of the budget for revenues, expenditures, sources and uses for all grants included in this special revenue fund shown by function and account classification.


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Ouachita Parish School Board
Special Revenue Fund
Title I Programs - Combined Budget
Fiscal Year 2014-15

Budget Summary by Function

	2013-2014 Final Budget	2013-2014 Actual (Unaudited)	% Change	2014-2015 Budget	% Change
Revenues					
Federal Revenues	$ 5,619,209	$ 5,276,976	-6.1%	**$ 5,642,140**	6.9%
Total Revenues	$ 5,619,209	$ 5,276,976	-6.1%	**$ 5,642,140**	6.9%
Expenditures					
Other Instructional Programs	$ 542,511	$ 531,469	-2.0%	**$ 515,543**	-3.0%
Special Programs	1,892,233	1,852,012	-2.1%	**2,003,336**	8.2%
Pupil Support Services	422,906	358,797	-15.2%	**367,772**	2.5%
Instructional Staff Services	2,173,188	2,079,755	-4.3%	**2,163,331**	4.0%
Plant Services	32,694	35,559	8.8%	**29,857**	-16.0%
Student Transportation Services	181,820	70,637	-61.2%	**177,065**	150.7%
Central Services	35,835	31,304	-12.6%	**35,910**	14.7%
Total Expenditures	$ 5,281,187	$ 4,959,533	-6.1%	**$ 5,292,814**	6.7%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	(338,022)	(317,443)	-6.1%	**(349,326)**	10.0%
Total Other Sources (Uses)	$ (338,022)	$ (317,443)	-6.1%	**$ (349,326)**	10.0%
Net Change in Fund Balance	$ -	$ -	0.0%	**$ -**	0.0%
Beginning Fund Balance	-	-	0.0%	**-**	0.0%
Ending Fund Balance	$ -	$ -	0.0%	**$ -**	0.0%

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Ouachita Parish School Board
Special Revenue Fund
Title I Programs - Combined Budget
Fiscal Year 2014-15

Budget Summary by Object

	2013-2014 Final Budget	2013-2014 Actual (Unaudited)	% Change	**2014-2015 Budget**	% Change
Revenues					
Federal Revenues	$ 5,619,209	$ 5,276,976	-6.1%	**$ 5,642,140**	6.9%
Total Revenues	$ 5,619,209	$ 5,276,976	-6.1%	**$ 5,642,140**	6.9%
Expenditures					
Salaries	$ 3,304,853	$ 3,037,528	-8.1%	**$ 3,211,198**	5.7%
Employee Benefits	1,229,515	1,109,689	-9.7%	**1,223,814**	10.3%
Purchased Professional Services	160,890	222,596	38.4%	**207,029**	-7.0%
Purchased Property Services	28,397	34,719	22.3%	**25,557**	-26.4%
Other Purchased Services	173,743	197,608	13.7%	**178,055**	-9.9%
Supplies	377,303	351,869	-6.7%	**446,075**	26.8%
Property	6,000	5,524	-7.9%	**-**	-100.0%
Miscellaneous	486	-	0.0%	**1,086**	100.0%
Total Expenditures	$ 5,281,187	$ 4,959,533	-6.1%	**$ 5,292,814**	6.7%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	(338,022)	(317,443)	-6.1%	**(349,326)**	10.0%
Total Other Sources (Uses)	$ (338,022)	$ (317,443)	-6.1%	**$ (349,326)**	10.0%
Net Change in Fund Balance	$ -	$ -	0.0%	$ -	0.0%
Beginning Fund Balance	-	-	0.0%	**-**	0.0%
Ending Fund Balance	$ -	$ -	0.0%	**$ -**	0.0%

Fund Balance Classification

Title I Programs are funded through federal expenditure reimbursement grants paid after expenditures are incurred throughout the fiscal year. Since federal grant reimbursement revenues are recognized as obligations are incurred during the fiscal year, Title I Programs do not carry a fund balance.

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Ouachita Parish School Board
Special Revenue Fund Budget - Title I Programs
Title I - Part A
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
601-44541	Title I 2013-14	$ 4,840,144	$ 4,554,163	$ -
601-44541	Title I 2012-13 Rollover	636,813	636,813	-
601-44541	Title I 2014-15	-	-	5,567,347
	Total Federal Revenues	**$ 5,476,957**	**$ 5,190,976**	**$ 5,567,347**
	EXPENDITURES			
601-1460-5112	After School -Teachers	$ 44,970	21,926	$ 42,990
601-1460-5115	After School - Aides	-	319	-
601-1460-5225	After School -Medicare	653	295	624
601-1460-5231	After School -TRSL Contributions	11,816	5,940	11,694
601-1460-5233	After School -LSERS Contributions	416	-	-
601-1460-5610	After School -Supplies	950	47	1,000
601-1470-5112	Summer School -Teachers	85,000	73,815	85,000
601-1470-5115	Summer School - Aides	-	22,680	-
601-1470-5225	Summer School -Medicare	1,230	1,371	1,233
601-1470-5231	Summer School -TRSL Contributions	23,120	26,348	23,117
601-1470-5561	Summer School -Tuition	17,250	-	17,250
601-1490-5112	Other Instructional-Teachers	243,440	231,403	230,900
601-1490-5115	Other Instructional-Aides	47,275	85,202	41,500
601-1490-5210	Other Instructional-Group Insurance	5,269	5,155	4,901
601-1490-5225	Other Instructional-Medicare	4,318	4,559	3,973
601-1490-5231	Other Instructional-TRSL Contributions	56,804	52,409	51,361
	Total Other Instructional Programs	**542,511**	**531,469**	**515,543**
601-1510-5112	NCLB-Teachers	22,966	9,747	54,409
601-1510-5115	NCLB-Aides	194,596	159,321	230,252
601-1510-5129	NCLB-Other Temporary Employee	-	3,200	-
601-1510-5210	NCLB-Group Insurance	40,388	35,443	41,804
601-1510-5225	NCLB-Medicare	2,643	1,800	3,360
601-1510-5231	NCLB-TRSL Contributions	39,748	47,868	69,379
601-1510-5233	NCLB-LSERS Contributions	10,756	-	-
601-1510-5530	NCLB-Telephone & Postage	37,330	32,128	45,103
601-1510-5550	NCLB-Printing & Binding	10,200	24,503	17,500
601-1510-5561	NCLB-Tuition to other LEAs	-	1,350	-
601-1510-5610	NCLB-Supplies	142,730	259,059	388,944
601-1510-561020	NCLB-Technology Supplies	155,004	-	-
601-1510-5643	NCLB-Workbooks	-	36,558	-
601-1510-5644	NCLB-Periodicals	-	2,438	-
601-1510-5730	NCLB-Equipment	6,000	5,524	-
601-1530-5112	Preschool Programs-Teachers	604,038	601,888	604,038
601-1530-5115	Preschool Programs-Aides	245,962	245,984	183,717
601-1530-5210	Preschool Programs-Group Insurance	116,475	140,300	128,007
601-1530-5225	Preschool Programs-Medicare	12,325	10,964	11,422
601-1530-5231	Preschool Programs-TRSL Contributions	231,200	228,462	220,571
601-1530-5610	Preschool Programs-Supplies	4,500	3,269	3,530
	Total Special Programs	**1,876,861**	**1,849,806**	**2,002,036**
601-2112-5320	Student Attendance Services	28,120	27,621	22,900

Ouachita Parish School Board
Special Revenue Fund Budget - Title I Programs
Title I - Part A
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
601-2180-5111	Parental Involvement-Supervisors	98,682	97,239	98,682
601-2180-5115	Parental Involvement-Aides	54,318	56,543	52,849
601-2180-5210	Parental Involvement-Group Insurance	9,165	14,014	8,374
601-2180-5225	Parental Involvement-Medicare	2,219	1,688	2,197
601-2180-5231	Parental Involvement-TRSL Contributions	41,616	37,828	42,429
601-2180-5300	Parental Involvement-Contracted Services	6,500	875	11,000
601-2180-5530	Parental Involvement-Postage	869	2,278	869
601-2180-5550	Parental Involvement-Printing	15,055	15,758	14,472
601-2180-5610	Parental Involvement-Supplies	54,047	30,056	46,601
	Total Pupil Support Services	**310,591**	**283,900**	**300,373**
601-2214-5111	Program Support-Directors/Supervisors	513,866	509,014	513,866
601-2214-5114	Program Support-Secretarial	88,000	83,879	90,393
601-2214-5210	Program Support-Group Insurance	56,224	48,711	50,705
601-2214-5225	Program Support-Medicare	7,161	3,255	7,196
601-2214-5231	Program Support-TRSL Contributions	153,489	161,317	169,192
601-2214-5233	Program Support-LSERS Contributions	10,219	-	-
601-2214-5550	Program Support-Printing	-	14	-
601-2214-5582	Program Support-Travel Expense	5,500	1,896	5,500
601-2214-5610	Program Support-Supplies	5,000	3,086	5,000
601-2220-5113	Reading & Math Coordinators	541,958	543,204	496,165
601-2220-5210	Reading & Math-Group Insurance	44,810	58,957	46,500
601-2220-5225	Reading & Math-Medicare	7,858	7,239	7,194
601-2220-5231	Reading & Math-TRSL Contributions	147,413	131,705	138,511
601-2220-5320	Curriculum-Educational Services	87,353	51,000	137,062
601-2220-5582	Curriculum-Travel Expense	2,500	-	2,500
601-2220-5610	Curriculum-Supplies	-	782	-
601-2234-5112	Staff Training-Teacher	100	965	-
601-2234-5123	Staff Training-Substitutes	18,551	1,453	17,731
601-2234-5150	Staff Training-Stipend Pay	259,350	147,897	258,650
601-2234-5225	Staff Training-Medicare	4,032	2,105	4,010
601-2234-5231	Staff Training-TRSL Contributions	75,617	38,490	74,630
601-2234-5240	Staff Training-Tuition Reimbursement	20,900	8,591	19,789
601-2234-5320	Staff Training-Contracted Services	35,917	143,100	35,267
601-2234-5530	Staff Training-Communication Expense	2,600	54,997	3,300
601-2234-5582	Staff Training-Travel Expense	33,419	25,529	34,894
601-2234-5610	Staff Training-Supplies	2,700	4,267	500
601-2234-5895	Staff Training-Non-public	486	-	1,086
601-2252-5610	Library-Books	-	5,231	-
601-2252-5644	Library-Periodicals	-	4,362	-
601-2259-5114	Media Services-Clerical Staff	28,498	29,498	28,498
601-2259-5210	Media Services-Group Insurance	5,503	5,113	5,200
601-2259-5225	Media Services Serv-Medicare	413	392	413
601-2259-5231	Media Services-TRSL Contributions	7,751	-	7,979
	Total Instructional Staff Services	**2,167,188**	**2,076,049**	**2,161,731**
601-2620-5116	Building Operations-Service Worker Pay	1,000	620	1,000
601-2620-5225	Building Operations-Medicare	15	9	15
601-2620-5231	Building Operations-TRSL Contributions	86	-	86
601-2620-5233	Building Operations-LSERS Contributions	196	200	199
601-2620-5530	Building Operations-Telephone & Postage	3,000	-	3,000

Ouachita Parish School Board
Special Revenue Fund Budget - Title I Programs
Title I - Part A
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
601-2640-5430	Equipment-Repairs & Maintenace Svcs	2,840	22,967	18,000
601-2640-5442	Equipment-Rental	25,557	11,752	7,557
	Total Plant Services	**32,694**	**35,548**	**29,857**
601-2721-5116	Bus Transportation-Bus Drivers	113,440	35,068	110,215
601-2721-5225	Bus Transporation-Medicare	1,066	491	1,599
601-2721-5233	Bus Transportation-LSERS Contributions	36,236	3,490	35,451
601-2721-5590	Bus Use Fees	31,078	31,588	29,800
	Total Student Transportation Services	**181,820**	**70,637**	**177,065**
601-2840-5119	Technology Support-Other Salaries	24,502	22,117	24,502
601-2840-5210	Technology Support-Group Insurance	4,313	2,876	4,192
601-2840-5225	Technology Support-Medicare	355	295	355
601-2840-5231	Technology Support-TRSL Contributions	6,665	6,016	6,861
	Total Central Services	**35,835**	**31,304**	**35,910**
	Total Expenditures	**5,147,500**	**4,878,713**	**5,222,515**
601-5200-5933	Fund Transfers-Indirect Costs	$ (329,457)	$ (312,264)	$ (344,832)
	Total Other Uses of Funds	**$ (329,457)**	**$ (312,264)**	**$ (344,832)**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - Title I Programs
Title I-Part C - Migrant Education
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2012-13	Actual (Unaudited) 2012-13	Budget 2013-14
	REVENUES			
676-44542	Migrant 2013-2014	$ 104,580	$ 48,327	$ -
676-44542	Migrant 2012-2013 Carryover	37,672	37,672	-
676-44542	Migrant 2014-2015	-	-	74,793
	Total Federal Revenues	**$ 142,252**	**$ 85,999**	**$ 74,793**
	EXPENDITURES			
676-1510-5320	NCLB-Contracted Educational Services	$ 3,000	$ -	$ 800
676-1510-5610	NCLB-Supplies	12,372	2,206	500
	Total Special Programs	**15,372**	**2,206**	**1,300**
676-2180-5119	Family Support-Other Salaries	74,341	54,546	45,841
676-2180-5210	Family Support-Group Insurance	5,633	5,596	5,632
676-2180-5225	Family Support-Medicare	1,078	738	665
676-2180-5231	Family Support-TRSL Contributions	22,321	9,659	12,994
676-2180-5530	Family Support-Communication	-	135	-
676-2180-5582	Family Support-Travel Expense	8,442	3,715	1,967
676-2180-5590	Family Support-Stipends	500	-	300
676-2180-5610	Family Support-Supplies	-	508	-
	Total Pupil Support Services	**112,315**	**74,897**	**67,399**
676-2234-5582	Staff Training-Travel Expense	6,000	3,706	1,600
	Total Staff Training Services	**6,000**	**3,706**	**1,600**
676-2620-5530	Building Operations-Communication	-	11	-
	Total Plant Services	**-**	**11**	**-**
	Total Expenditures	**$ 133,687**	**$ 80,820**	**$ 70,299**
676-5200-5933	Fund Transfers-Indirect Costs	(8,565)	(5,179)	(4,494)
	Total Other Uses of Funds	**$ (8,565)**	**$ (5,179)**	**$ (4,494)**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Special Education Programs (IDEA)

Special Education Programs consists of federal programs funded under the Individuals with Disabilities Education Act to provide services all disabled children from preschool ages four to twenty-one.

The following federal grant programs are included in this special revenue fund:

- Special Education – IDEA Part B
- Special Education – IDEA Preschool
- Special Education – Believe and Include

Summaries of the Special Education Programs (IDEA) budget by function and object are provided in this section. Also, schedules follow these budget summaries that provide a more detailed accounting of the budget for revenues, expenditures, sources and uses for all grants included in this special revenue fund shown by function and account classification.


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Ouachita Parish School Board
Special Revenue Fund
Special Education Programs (IDEA) - Combined Budget
Fiscal Year 2014-2015

Budget Summary by Function

	2013-2014 Final Budget	2013-2014 Actual (Unaudited)	% Change	**2014-2015 Budget**	% Change
Revenues					
Federal Revenues	$ 5,085,487	$ 4,497,865	-11.6%	**$ 4,074,063**	-9.4%
Total Revenues	$ 5,085,487	$ 4,497,865	-11.6%	**$ 4,074,063**	-9.4%
Expenditures					
Special Education Programs	$ 1,127,246	$ 706,594	-37.3%	**$ 611,866**	-13.4%
Other Instructional Programs	577,048	296,296	-48.7%	**248,420**	-16.2%
Pupil Support Services	966,539	1,085,278	12.3%	**955,479**	-12.0%
Instructional Staff Services	1,996,160	2,000,317	0.2%	**1,900,204**	-5.0%
Plant Services	20,000	19,748	-1.3%	**20,000**	1.3%
Student Transportation Services	68,369	90,628	32.6%	**65,792**	-27.4%
Central Services	28,374	31,305	10.3%	**28,373**	-9.4%
Total Expenditures	$ 4,783,736	$ 4,230,166	-11.6%	**$ 3,830,134**	-9.5%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	(301,751)	(267,699)	-11.3%	**(243,929)**	-8.9%
Total Other Sources (Uses)	$ (301,751)	$ (267,699)	-11.3%	**$ (243,929)**	-8.9%
Net Change in Fund Balance	$ -	$ -	0.0%	**$ -**	0.0%
Beginning Fund Balance	-	-	0.0%	**-**	0.0%
Ending Fund Balance	$ -	$ -	0.0%	$ -	0.0%

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Ouachita Parish School Board
Special Revenue Fund
Special Education Programs (IDEA) - Combined Budget
Fiscal Year 2014-2015

Budget Summary by Object

	2013-2014 Final Budget	2013-2014 Actual (Unaudited)	% Change	**2014-2015 Budget**	% Change
Revenues					
Federal Revenues	$ 5,085,487	$ 4,497,865	-11.6%	**$ 4,074,063**	-9.4%
Total Revenues	$ 5,085,487	$ 4,497,865	-11.6%	**$ 4,074,063**	-9.4%
Expenditures					
Salaries	$ 2,302,020	$ 2,490,842	8.2%	**$ 2,199,668**	-11.7%
Employee Benefits	821,270	777,919	-5.3%	**797,607**	2.5%
Purchased Professional Services	94,766	33,076	-65.1%	**65,000**	96.5%
Purchased Property Services	30,000	29,932	-0.2%	**30,000**	0.2%
Other Purchased Services	522,285	509,227	-2.5%	**304,224**	-40.3%
Supplies	1,004,395	382,931	-61.9%	**424,635**	10.9%
Property	9,000	6,239	-30.7%	**9,000**	44.3%
Total Expenditures	$ 4,783,736	$ 4,230,166	-11.6%	**$ 3,830,134**	-9.5%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	(301,751)	(267,699)	-11.3%	**(243,929)**	-8.9%
Total Other Sources (Uses)	$ (301,751)	$ (267,699)	-11.3%	**$ (243,929)**	-8.9%
Net Change in Fund Balance	$ -	$ -	0.0%	$ -	0.0%
Beginning Fund Balance	-	-	0.0%	-	0.0%
Ending Fund Balance	$ -	$ -	0.0%	$ -	0.0%

Fund Balance Classification

Special Education Programs (IDEA) are funded through federal reimbursement grants paid after expenditures are incurred throughout the fiscal year. Since federal grant reimbursement revenues are recognized as obligations are incurred during the fiscal year, Special Education Programs (IDEA) do not carry a fund balance.

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Ouachita Parish School Board
Special Revenue Fund Budget
Special Education - IDEA Part B
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
530-44531	IDEA - Part B 2013-2014	$ 3,885,113	$ 3,376,624	$ -
530-44531	IDEA - Part B 2012-13 Carryover	1,043,951	1,043,951	-
530-44531	IDEA - Part B 2014-2015	-	-	4,003,906
	Total Federal Revenues	**$ 4,929,064**	**$ 4,420,575**	**$ 4,003,906**
	EXPENDITURES			
530-1210-5112	Teacher Salaries	$ 70,000	$ 66,604	$ 50,000
530-1210-5115	Paraprofessional Salaries	-	41,146	-
530-1210-5210	Group Insurance	-	13,552	-
530-1210-5225	Medicare	1,015	1,466	725
530-1210-5231	TRSL Contributions	21,427	28,041	15,987
530-1210-5300	Purchased Professional Services	-	460	-
530-1210-5340	Purchased Technical Services	-	12,841	-
530-1210-5430	Equipment Repairs	10,000	9,034	10,000
530-1210-5530	Communications Expense	130,000	175,610	50,000
530-1210-5550	Printing	-	12,921	-
530-1210-5564	Tuition (In State Non-LEA)	15,000	29,621	15,000
530-1210-5582	Travel Expense	90,000	17,602	90,000
530-1210-5610	Supplies	317,626	246,637	337,610
530-1210-561520	Technology Supplies-Inventory	345,410	-	-
	Total Special Education Programs	**1,000,478**	**655,535**	**569,322**
530-1460-5112	After School-Teacher	13,000	22,740	5,000
530-1460-5115	After School-Aides	-	315	-
530-1460-5225	After School-Medicare	166	315	73
530-1460-5231	After School-TRSL Contributions	5,662	6,089	5,117
530-1490-5112	Other Instruction-Teacher	134,931	122,515	121,890
530-1490-5115	Other Instruction-Aides	22,086	-	-
530-1490-5210	Other Instruction-Group Insurance	11,711	11,276	21,419
530-1490-5225	Other Instruction-Medicare	2,299	1,600	1,767
530-1490-5231	Other Instruction-TRSL Contributions	44,341	32,919	33,154
530-1490-5530	Other Instruction-Online Services	125,000	89,000	60,000
530-1490-5550	Other Instruction-Printing	-	1,449	-
530-1490-5610	Other Instruction-Supplies	177,852	8,078	-
530-1490-561520	Other Instruction-Tech Supplies-Inventory	40,000	-	-
	Total Other Instructional Programs	**577,048**	**296,296**	**248,420**
530-2100-5582	Pupil Support-Travel	17,428	-	
530-2113-5113	Social Work Services-Salaries	-	9,752	-
530-2113-5225	Social Work Services-Medicare	-	129	-
530-2113-5231	Social Work Services-TRSL Contributions	-	2,654	-
530-2134-5118	Nursing Services-Salaries	82,257	84,306	82,257
530-2134-5210	Nursing Services-Group Insurance	19,185	18,594	19,185
530-2134-5225	Nursing Services-Medicare	1,193	994	1,193
530-2134-5231	Nursing Services-TRSL Contributions	22,374	22,931	22,374
530-2134-5582	Nursing Services-Travel Expense	-	2,062	-
530-2134-5610	Nursing Services-Supplies	1,500	45	15,000
530-2140-5111	Assessments-Director	88,314	78,802	88,314

Ouachita Parish School Board
Special Revenue Fund Budget
Special Education - IDEA Part B
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
530-2140-5210	Assessments-Group Insurance	-	7,919	-
530-2140-5225	Assessments-Medicare	921	1,056	921
530-2140-5231	Assessments-TRSL Contributions	40,619	21,434	40,619
530-2143-5113	Psychology-Specialists	320,368	360,323	320,368
530-2143-5210	Psychology-Group Insurance	23,105	36,600	13,397
530-2143-5225	Psychology-Medicare	3,680	3,803	3,680
530-2143-5231	Psychology-TRSL Contributions	64,866	76,869	64,866
530-2143-5582	Psychology-Travel Expense	-	2,818	-
530-2143-5610	Psychology-Supplies	-	3,000	-
530-2152-5113	Speech Therapy-Specialists	115,577	163,410	124,037
530-2152-5210	Speech Therapy-Group Insurance	3,000	9,631	3,000
530-2152-5225	Speech Therapy-Medicare	1,487	2,202	1,798
530-2152-5231	Speech Therapy-TRSL Contributions	27,659	32,265	34,116
530-2152-5430	Speech Therapy-Repairs & Maintenance	-	1,150	-
530-2152-5582	Speech Therapy-Travel Expense	4,783	8,113	5,000
530-2152-5610	Speech Therapy-Supplies	-	13,253	-
530-2153-5330	Audiology Services-Contracted Services	15,000	-	15,000
530-2153-5582	Audiology Services-Travel Expense	-	6,879	-
530-2154-5115	Interpretive Services-Aides	26,793	-	16,793
530-2154-5225	Interpretive Services-Medicare	388	-	244
530-2154-5231	Interpretive Services-TRSL Contributions	5,072	-	2,352
530-2154-5300	Interpretive Services-Contracted Services	-	12,840	-
530-2154-5582	Interpretive Services-Travel Expense	-	19	-
530-2161-5113	Occupational Therapy-Specialists	-	2,768	-
530-2161-5225	Occupational Therapy-Medicare	-	39	-
530-2161-5582	Occupational Therapy-Travel Expense	-	3,240	-
530-2161-5610	Occupational Therapy-Supplies	-	7,361	-
530-2166-5113	Physical Therapy-Specialists	25,000	45,268	10,000
530-2166-5225	Physical Therapy-Medicare	334	634	145
530-2166-5231	Physical Therapy-TRSL Contributions	6,830	4,568	4,213
530-2166-5330	Physical Therapy-Contracted Services	19,766	-	35,000
530-2166-5582	Physical Therapy-Travel Expense	-	2,423	-
530-2166-5610	Physical Therapy-Supplies	-	6,128	-
530-2167-5582	Recreational Therapy-Travel Expense	2,000	-	2,000
530-2168-5590	Rehabilitation Therapy-Other Services	12,000	4,893	12,000
530-2169-5582	Orientation/Mobility-Travel Expense	-	2,825	-
530-2180-5300	Parental Involvement-Contracted Services	-	109	-
	Total Pupil Support Services	**951,499**	**1,064,109**	**937,872**
530-2212-5111	Program Support - Director/Supervisors	446,425	565,155	446,425
530-2212-5113	Program Support-Specialists	557,816	550,187	557,816
530-2212-5114	Program Support-Secretaries	183,169	181,549	183,169
530-2212-5210	Program Support-Group Insurance	89,925	106,426	89,925
530-2212-5225	Program Support-Medicare	17,214	15,341	17,214
530-2212-5231	Program Support-TRSL Contributions	323,155	247,711	323,155
530-2212-5550	Program Support-Printing	-	905	-
530-2212-5582	Program Support-Travel Expense	-	12,932	-
530-2212-5610	Program Support-Supplies	10,000	85,822	10,000
530-2220-5113	Curriculum-Specialists	70,390	72,688	70,390

Ouachita Parish School Board
Special Revenue Fund Budget
Special Education - IDEA Part B
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
530-2220-5210	Curriculum-Group Insurance	4,855	5,365	4,855
530-2220-5225	Curriculum-Medicare	1,021	-	1,021
530-2220-5231	Curriculum-TRSL Contributions	19,146	19,771	19,146
530-2220-5582	Curriculum-Travel Expense	-	108	-
530-2231-5123	Staff Training (Regular) Substitutes	20,000	-	30,000
530-2231-5225	Staff Training (Regular) Medicare	290	-	290
530-2231-5231	Staff Training (Regular) TRSL Contributions	4,735	-	4,735
530-2231-5320	Staff Training (Regular) Contracts	50,000	2,650	15,000
530-2231-5530	Staff Training (Regular) Communications	-	9,000	-
530-2231-5582	Staff Training (Regular) Travel Expense	50,000	5,868	15,100
530-2231-5610	Staff Training (Regular) Supplies	15,100	1,304	14,476
530-2232-5123	Staff Training (Special) Substitutes	25,000	1,550	20,000
530-2232-5150	Staff Training (Special) Stipends	-	600	-
530-2232-5225	Staff Training (Special) Medicare	362	31	290
530-2232-5231	Staff Training (Special) TRSL Contributions	7,557	222	6,197
530-2232-5240	Staff Training (Special) Tuition Reimbursement	15,000	10,685	15,000
530-2232-5320	Staff Training (Special) Contracts	10,000	4,176	-
530-2232-5530	Staff Training (Special) Communications	-	6,449	-
530-2232-5582	Staff Training (Special) Travel Expense	50,000	92,987	30,000
530-2232-5610	Staff Training (Special) Supplies	20,000	835	20,000
	Total Instructional Staff Services	**1,991,160**	**2,000,317**	**1,894,204**
530-2640-5442	Equipment Rentals	20,000	19,748	20,000
	Total Plant Services	**20,000**	**19,748**	**20,000**
530-2731-5116	Transportation-Bus Driver Pay	31,863	44,558	31,863
530-2731-5225	Transportation-Medicare	462	596	462
530-2731-5233	Transportation-LSERS Contributions	8,801	14,299	8,801
530-2731-5590	Transportation-Bus Use Fees	15,000	20,401	15,000
530-2732-5115	Bus Monitoring-Aides	-	1,929	-
530-2732-5225	Bus Monitoring-Medicare	-	28	-
530-2733-5730	Equipment	9,000	6,239	9,000
	Total Student Transportation Services	**65,126**	**88,050**	**65,126**
530-2840-5119	Technology-Specialists	20,300	22,118	20,300
530-2840-5210	Technology-Group Insurance	2,258	2,876	2,258
530-2840-5225	Technology Support-Medicare	294	295	294
530-2840-5231	Technology Support-TRSL Contributions	5,522	6,016	5,521
	Total Central Services	**28,374**	**31,305**	**28,373**
	Total Expenditures	**$ 4,633,685**	**$ 4,155,360**	**$ 3,763,317**
530-5200-5933	Fund Transfers-Indirect Costs	$ (295,379)	$ (265,215)	$ (240,589)
	Total Other Uses of Funds	**$ (295,379)**	**$ (265,215)**	**$ (240,589)**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget
Special Education - IDEA Preschool
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
532-44532	IDEA Preschool 2013-14	$ 60,412	$ -	
532-44532	IDEA Preschool 2012-13 Carryover	45,398	41,255	-
532-44532	IDEA Preschool 2014-15	-	-	55,579
	Total Federal Revenues	**$ 105,810**	**$ 41,255**	**$ 55,579**
	EXPENDITURES			
532-1214-5112	Preschool (A.P.E.)-Teacher	$ -	$ -	$ 6,129
532-1214-5225	Preschool (A.P.E.)-Medicare	-	-	89
532-1214-5231	Preschool (A.P.E.)-TRSL Contributions	-	-	1,964
532-1216-5112	Preschool-Teacher	9,500	-	-
532-1216-5113	Preschool-Therap/Spec/Counselor	-	8,298	-
532-1216-5225	Preschool-Medicare	138	120	-
532-1216-5231	Preschool-TRSL Contributions	2,584	2,196	-
532-1216-5530	Preschool-Communication	1,000	-	-
532-1216-5550	Preschool-Printing	500	652	-
532-1216-5610	Preschool-Supplies	65,676	6,336	20,450
	Total Special Education Programs	**79,398**	**17,602**	**28,632**
532-2152-5113	Speech Therapy-Therap/Spec/Counselor	11,691	18,192	13,447
532-2152-5225	Speech Therapy-Medicare	169	259	195
532-2152-5231	Speech Therapy-TRSL Contributions	3,180	2,718	3,965
	Total Pupil Support Services	**15,040**	**21,169**	**17,607**
532-2232-5582	Staff Training -Travel Expense	5,000	-	6,000
	Total Instructional Staff Services	**5,000**	**-**	**6,000**
	Total Expenditures	**$ 99,438**	**$ 38,771**	**$ 52,239**
532-5200-5933	Fund Transfers-Indirect Costs	$ (6,372)	$ (2,484)	$ (3,340)
	Total Other Uses of Funds	**$ (6,372)**	**$ (2,484)**	**$ (3,340)**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	-
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget
Special Education - Believe and Include
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
534-44535	Believe and Include	$ 50,613	$ 36,035	$ 14,578
	Total Federal Revenues	**$ 50,613**	**$ 36,035**	**$ 14,578**
	EXPENDITURES			
534-1210-5112	Teacher Salaries	$ 14,805	$ 14,805	$ -
534-1210-5115	Paraprofessional Salaries	10,815	9,645	1,169
534-1210-5225	Medicare	372	342	30
534-1210-5231	TRSL Contributions	6,277	4,533	1,744
534-1210-5530	Communications Expense	3,870	-	3,870
534-1210-5610	Supplies	5,457	4,132	1,325
534-1210-561520	Tech Supplies-Inventoried	5,774	-	5,774
	Total Special Education Programs	**47,370**	**33,457**	**13,912**
534-2731-5116	Sped Vehicle Operation-Service Workers	1,920	1,619	301
534-2731-5225	Sped Vehicle Operation-Medicare	28	22	6
534-2731-5231	Sped Vehicle Operation-TRSL Contributions	-	196	-
534-2731-5233	Sped Vehicle Operation-LSERS Contributions	591	291	105
534-2731-5590	Sped Vehicle Operation-Misc Purchased Service	704	450	254
	Total Student Transportation Services	**3,243**	**2,578**	**666**
	Total Expenditures	**$ 50,613**	**$ 36,035**	**$ 14,578**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	**$ -**	**$ -**	**$ -**


OUACHITA PARISH SCHOOL SYSTEM
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Other Federal Programs

Other Federal Programs consists of all other federally funded programs whether funding was awarded directly from the federal government or passed through the state, other school districts or local governments.

The following other federal grant programs are included in this special revenue fund:

- Title II, Part A – Improving Teacher Quality
- Title II – Math & Science Partnerships
- Title III – English Language Acquisition (ELA)
- Career and Technical Education – Basic Grant to States
- Jobs for America's Graduates – TANF (1) Employ
- Jobs for America's Graduates – Aim High
- Advanced Placement Test Fee Program
- Education for Homeless Children and Youth
- Safe Routes to Schools
- Fund for the Improvement of Education – Carol M. White Physical Education Program
- Temporary Assistance to Needy Families (TANF) – The Cecil J. Picard LA 4 Early Childhood Program
- 21st Century Community Learning Centers

Summaries of the Other Federal Programs budget by function and object are provided in this section. Also, schedules follow these budget summaries that provide a more detailed accounting of the budget for revenues, expenditures, sources and uses for all grants included in this special revenue fund shown by function and account classification.


OUACHITA PARISH SCHOOL SYSTEM
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Ouachita Parish School Board
Special Revenue Fund
Other Federal Programs - Combined Budget
Fiscal Year 2014-15

Budget Summary by Function

	2013-14 Final Budget	2013-14 Actual (Unaudited)	% Change	**2014-15 Budget**	% Change
Revenues					
Federal Revenues	$ 3,406,810	$ 3,029,661	-11.1%	**$ 2,707,974**	-10.6%
Total Revenues	$ 3,406,810	$ 3,029,661	-11.1%	**$ 2,707,974**	-10.6%
Expenditures					
Regular Education Programs	$ 480,991	$ 546,254	13.6%	**$ 300,819**	-44.9%
Vocational (CTE) Programs	281,434	280,745	-0.2%	**233,748**	-16.7%
Other Instructional Programs	323,038	268,564	-16.9%	**351,942**	31.0%
Special Programs	781,718	744,493	-4.8%	**760,053**	2.1%
Pupil Support Services	139,119	87,732	-36.9%	**76,607**	-12.7%
Instructional Support Services	1,136,969	846,341	-25.6%	**778,199**	-8.1%
Plant Services	33,825	15,185	-55.1%	**27,383**	80.3%
Student Transportation Services	47,515	75,147	58.2%	**37,127**	-50.6%
Total Expenditures	$ 3,224,609	$ 2,864,461	-11.2%	**$ 2,565,878**	-10.4%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	(183,095)	(166,094)	-9.3%	**(142,096)**	-14.4%
Total Other Sources (Uses)	$ (183,095)	$ (166,094)	-9.3%	**$ (142,096)**	-14.4%
Net Change in Fund Balance	$ (894)	$ (894)	0.0%	**$ -**	0.0%
Beginning Fund Balance	894	894	0.0%	**-**	0.0%
Ending Fund Balance	$ -	$ -	0.0%	**$ -**	0.0%

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Ouachita Parish School Board
Special Revenue Fund
Other Federal Programs - Combined Budget
Fiscal Year 2014-15

Budget Summary by Object

	2013-14 Final Budget	2013-14 Actual (Unaudited)	2013-14 % Change	**2014-15 Budget**	2014-15 % Change
Revenues					
Federal Revenues	$ 3,406,810	$ 3,029,661	-11.1%	**$ 2,707,974**	-10.6%
Total Revenues	$ 3,406,810	$ 3,029,661	-11.1%	**$ 2,707,974**	-10.6%
Expenditures					
Salaries	$ 1,617,786	$ 1,479,445	-8.6%	**$ 1,393,710**	-5.8%
Employee Benefits	529,824	492,411	-7.1%	**419,728**	-14.8%
Purchased Professional Services	286,489	233,341	-18.6%	**246,220**	5.5%
Other Purchased Services	256,392	209,302	-18.4%	**218,480**	4.4%
Supplies	496,232	405,666	-18.3%	**268,771**	-33.7%
Property	21,000	20,490	-2.4%	**16,874**	-17.6%
Miscellaneous	16,886	23,806	41.0%	**2,095**	-91.2%
Total Expenditures	$ 3,224,609	$ 2,864,461	-11.2%	**$ 2,565,878**	-10.4%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	(183,095)	(166,094)	-9.3%	**(142,096)**	-14.4%
Total Other Sources (Uses)	$ (183,095)	$ (166,094)	-9.3%	**$ (142,096)**	-14.4%
Net Change in Fund Balance	$ (894)	$ (894)	0.0%	**$ -**	0.0%
Beginning Fund Balance	894	894	0.0%	**-**	0.0%
Ending Fund Balance	$ -	$ -	0.0%	**$ -**	0.0%

Fund Balance Classification

Other Federal Programs are funded through federal reimbursement grants paid after expenditures are incurred throughout the fiscal year. Since federal grant reimbursement revenues are recognized as obligations are incurred during the fiscal year, Other Federal Programs do not carry a fund balance.

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Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
Title II, Part A - Improving Teacher Quality
Fiscal Year 2014-2015

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
602-44545	Title II 2011-12	$ 803,221	$ 670,358	$ -
602-44545	Title II 2012-13	182,075	182,075	-
602-44545	Title II 2013-14	-	-	819,350
	Total Revenues	**$ 985,296**	**$ 852,433**	**$ 819,350**
	EXPENDITURES			
602-1110-5112	Elementary-Teacher	$ 200,000	$ 258,012	$ 200,000
602-1110-5210	Elementary-Group Insurance	44,700	25,130	-
602-1110-5225	Elementary-Medicare	2,900	3,542	2,900
602-1110-5231	Elementary-TRSL Contributions	54,400	70,181	56,000
	Total Regular Programs	**302,000**	**356,865**	**258,900**
602-2234-5112	Staff Training -Teacher	5,000	19,791	10,000
602-2234-5113	Staff Training -Therap/Spec/Counselor	146,000	107,236	144,327
602-2234-5114	Staff Training -Clerical/Secretarial	33,000	31,456	33,300
602-2234-5123	Staff Training -Substitutes-Teacher Only	10,000	-	-
602-2234-5150	Staff Training -Stipend Pay	116,405	35,327	86,904
602-2234-5210	Staff Training -Group Insurance	5,624	9,968	11,887
602-2234-5212	Staff Training -Group Insurance	-	-	-
602-2234-5225	Staff Training -Medicare	3,442	1,735	3,981
602-2234-5231	Staff Training -TRSL Contributions	44,718	16,339	45,939
602-2234-5233	Staff Training -LSERS Contributions	-	16	-
602-2234-5240	Staff Training -Tuition Reimb	24,060	20,964	1,775
602-2234-5320	Staff Training -Educational Services	84,000	91,464	52,000
602-2234-5550	Staff Training -Printing	-	43	-
602-2234-5582	Staff Training -Travel Expense	115,834	79,255	92,438
602-2234-5583	Staff Training -Taxable Travel Expense	-	1,015	-
602-2234-5610	Staff Training -Supplies	8,000	9,625	7,230
602-2237-5320	Staff Training Non-public-Contracted Services	6,000	-	10,000
602-2237-5530	Staff Training Non-public-Communications	8,243	-	10,000
602-2237-5610	Staff Training Non-public-Supplies	1,000	-	435
602-2237-5895	Staff Training Non-public-Stipends	12,636	19,632	1,000
	Total Instructional Staff Services	**623,962**	**443,866**	**511,216**
	Total Expenditures	**$ 925,962**	**$ 800,731**	**$ 770,116**
602-5200-5933	Fund Transfers-Indirect Costs	$ (59,334)	$ (51,702)	$ (49,234)
	Total Funds Transfers	**$ (59,334)**	**$ (51,702)**	**$ (49,234)**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
Title II - Math and Science Partnerships
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
642-44559	Other NCLB Programs 2012-2013	$ 126,439	$ 115,309	$ 11,130
632-44559	Other NCLB Programs 2013-14	-	-	74,818
	Total Revenues	**$ 126,439**	**$ 115,309**	**$ 85,948**
	EXPENDITURES			
632-2234-5123	Staff Training -Substitutes-Teacher Only	-	-	3,640
632-2234-5150	Staff Training -Stipend Pay	-	-	26,880
632-2234-5225	Staff Training -Medicare	-	-	443
632-2234-5231	Staff Training -TRSL Contributions	-	-	8,545
632-2234-5320	Staff Training -Educational Services	-	-	16,215
632-2234-5582	Staff Training -Travel Expense	-	-	8,267
632-2234-5610	Staff Training -Supplies	-	-	5,312
632-2237-5895	Staff Training -Nonpublic Stipends	-	-	1,020
642-2234-5130	Staff Training -Extra Work Pay	3,920	-	-
642-2234-5150	Staff Training -Stipend Pay	54,000	42,208	2,825
642-2234-5225	Staff Training -Medicare	840	572	268
642-2234-5231	Staff Training -TRSL Contributions	14,190	10,642	3,549
642-2234-5582	Staff Training -Travel Expense	508	-	-
642-2234-5590	Staff Training -Misc Purchased Service	18,507	18,573	-
642-2234-5596	Staff Training -Interagency Lea-In State	14,416	27,745	-
642-2234-5610	Staff Training -Supplies	10,000	6,451	3,549
642-2237-5895	Staff Training-Nonpublic Stipends	2,250	2,175	75
	Total Instructional Staff Services	**118,631**	**108,365**	**80,588**
	Total Expenditures	**$ 118,631**	**$ 108,365**	**$ 80,588**
632-5200-5933	Fund Transfers-Indirect Costs	-	-	(4,496)
642-5200-5933	Fund Transfers-Indirect Costs	(7,808)	(6,944)	(864)
	Total Other Uses of Funds	**(7,808)**	**(6,944)**	**(5,360)**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
Title III - English Language Acquisition (ELA)
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
603-44546	Title III 2013-14	$ 28,559	$ -	$ -
603-44546	Title III 2012-13 Rollover	32,230	9,985	-
603-44546	Title III 2014-15	-	-	24,657
	Total Revenues	**$ 60,789**	**$ 9,985**	**$ 24,657**
	EXPENDITURES			
603-1520-5320	ELA-Educational Services	$ -	$ 37	$ -
603-1520-5610	ELA-Supplies	39,051	8,537	9,172
	Total Special Programs	**39,051**	**8,574**	**9,172**
603-2180-5119	Family Support-Other Salaries	1,000	386	1,000
603-2180-5225	Family Support-Medicare	15	6	15
603-2180-5582	Family Support-Travel Expense	-	168	-
603-2180-5610	Family Support-Supplies	1,500	-	1,500
	Total Pupil Support Services	**2,515**	**560**	**2,515**
603-2234-5150	Staff Training -Stipend Pay	2,400	-	2,400
603-2234-5225	Staff Training -Medicare	34	-	15
603-2234-5231	Staff Training -TRSL Contributions	653	-	672
603-2234-5320	Staff Training -Educational Services	3,400	-	3,400
603-2234-5582	Staff Training -Travel Expense	6,000	655	6,000
603-2234-5610	Staff Training -Supplies	5,544	-	-
	Total Instructional Staff Services	**18,031**	**655**	**12,487**
	Total Expenditures	**$ 59,597**	**$ 9,789**	**$ 24,174**
603-5200-5933	**Fund Transfers-Indirect Costs**	**$ (1,192)**	**$ (196)**	**$ (483)**
	Total Other Uses of Funds	**$ (1,192)**	**$ (196)**	**$ (483)**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
Career & Technical Education - Basic Grant to States
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
510-44510	Career & Technical Education 2013-14	$ 238,085	$ 238,085	$ -
510-44510	Career & Technical Education 2012-13	10,953	10,953	-
510-44510	Career & Technical Education 2014-15	-	-	216,185
	Total Federal Revenues	**$ 249,038**	**$ 249,038**	**$ 216,185**
	EXPENDITURES			
510-1300-5320	CTE Educational Services	$ 33,500	$ 30,000	$ 35,000
510-1300-5530	CTE Communications & Online Services	4,225	2,500	4,500
510-1300-5610	CTE Supplies	100,005	-	118,836
510-1300-5730	CTE Equipment	-	-	10,000
510-1310-5610	Agriculture-Supplies	12,758	23,290	-
510-1340-5610	Family & Consumer Science-Supplies	-	2,649	-
510-1350-5610	Trade & Industry-Supplies	-	8,821	-
510-1360-5530	Business Education-Online Services	11,905	12,246	11,242
510-1360-5610	Business Education-Supplies	7,153	76,786	-
510-1370-5130	Health Science-Extended Work Pay	8,000	-	8,000
510-1370-5225	Health Science-Medicare	116	-	116
510-1370-5231	Health Science-TRSL Contributions	2,076	-	2,240
510-1370-5610	Health Science-Supplies	1,573	10,993	-
510-1395-5610	CTE-STEM-Supplies	-	62,197	-
510-1395-5615	CTE-STEM-Supplies-Inventory	-	1,924	-
510-1395-561520	CTE-STEM-Tech Supplies-Inventory	50,785	-	-
	Total Career & Technical Education Programs	**232,096**	**231,406**	**189,934**
510-2122-5339	Student Assessments-Contracted Services	1,960	1,960	2,500
	Total Pupil Support Services	**1,960**	**1,960**	**2,500**
510-2215-5582	Administration-Travel Expense	5,000	109	1,000
510-2235-5123	CTE Staff Training-Substitutes	1,201	3,643	2,000
510-2235-5150	CTE Staff Training-Stipend Pay	-	-	5,000
510-2235-5225	CTE Staff Training-Medicare	17	54	102
510-2235-5231	CTE Staff Training-TRSL Contributions	327	149	1,960
510-2235-5582	CTE Staff Training-Travel Expense	6,500	9,526	10,000
	Total Instuctional Staff Training	**13,045**	**13,481**	**20,062**
510-2721-5116	Transportation-Bus Driver Pay	1,000	1,080	2,000
510-2721-5225	Transprotation-Medicare	15	12	29
510-2721-5233	Transportation-LSERS Contributions	422	349	660
510-2721-5590	Transportation-Bus Use Fees	500	750	1,000
	Total Student Transportation Services	**1,937**	**2,191**	**3,689**
	Total Expenditures	**$ 249,038**	**$ 249,038**	**$ 216,185**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
Jobs for America's Graduates - TANF (1) Employ
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
513-44590	Temporary Assistance for Needy Families	$ 52,500	$ 52,500	$ 46,615
	Total Federal Revenues	**$ 52,500**	**$ 52,500**	**$ 46,615**
	EXPENDITURES			
513-1390-5113	Employ-Instructor Specialist	$ 35,130	$ 35,367	$ 30,975
513-1390-5210	Employ-Group Insurance	4,145	3,811	3,717
513-1390-5225	Employ-Medicare	508	473	449
513-1390-5231	Employ-TRSL Contributions	9,555	9,688	8,673
	Total Career & Technical Education Programs	**49,338**	**49,339**	**43,814**
	Total Expenditures	**$ 49,338**	**$ 49,339**	**$ 43,814**
513-5200-5933	Fund Transfers-Indirect Costs	$ (3,162)	$ (3,161)	$ (2,801)
	Total Other Uses of Funds	**$ (3,162)**	**$ (3,161)**	**$ (2,801)**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
Jobs for America's Graduates - Aim High
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
514-44535	JAG Aim High	$ 60,000	$ 60,000	$ 60,000
	Total Federal Revenues	**$ 60,000**	**$ 60,000**	**$ 60,000**
	EXPENDITURES			
514-2190-5113	Pupil Support-Instructor Specialist	$ 43,830	$ 43,842	$ 43,565
514-2190-5225	Pupil Support-Medicare	636	558	632
514-2190-5231	Pupil Support-TRSL Contributions	11,921	11,986	12,198
	Total Pupil Support Services	**56,387**	**56,387**	**56,395**
	Total Expenditures	**$ 56,387**	**$ 56,387**	**$ 56,395**
513-5200-5933	Fund Transfers-Indirect Costs	$ (3,613)	$ (3,613)	$ (3,605)
	Total Other Uses of Funds	**$ (3,613)**	**$ (3,613)**	**$ (3,605)**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	$ -	$ -	$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
Advanced Placement Test Fee Program
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
646-44559	Other NCLB Programs	$ 9,933	$ 2,740	$ 5,000
	Total Revenues	**$ 9,933**	**$ 2,740**	**$ 5,000**
	EXPENDITURES			
646-1510-5565	Tuition - AP Test Fees	$ 1,250	$ -	$ 5,000
646-1510-5582	Staff Training-Travel Expense	8,683	2,740	
	Total Special Programs	**9,933**	**2,740**	**5,000**
	Total Expenditures	**$ 9,933**	**$ 2,740**	**$ 5,000**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
Education for Homeless Children and Youth
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
674-44559	Homeless 2013-14	$ 40,000	$ 37,930	$ -
674-44559	Homeless Carryover 2012-13	16,381	16,381	-
674-44559	Homeless 2014-15	-	-	17,600
	Total Federal Revenues	**$ 56,381**	**$ 54,311**	**$ 17,600**
	EXPENDITURES			
674-1510-5115	NCLB-Aides	2,000	1,620	1,000
674-1510-5231	NCLB-TRSL Contributions	544	440	280
674-1510-5610	NCLB-Supplies	24,406	25,344	2,500
674-1510-5225	NCLB-Medicare	29	20	15
	Total Special Programs	**26,979**	**27,424**	**3,795**
674-2130-5335	Health Services-Medical Providers	500	-	-
674-2180-5115	Student Support-Paraprofessional	16,500	16,993	8,650
674-2180-5225	Student Support-Medicare	239	243	125
674-2180-5231	Student Support-TRSL Contributions	4,488	4,622	2,422
674-2180-5210	Student Support-Group Insurance	30	32	-
	Total Pupil Support Services	**21,757**	**21,890**	**11,197**
674-2234-5582	Staff Training -Travel Expense	4,250	1,727	1,550
	Total Instructional Staff Services	**4,250**	**1,727**	**1,550**
	Total Expenditures	**$ 52,986**	**$ 51,041**	**$ 16,542**
674-5200-5933	Fund Transfers-Indirect Costs	(3,395)	(3,270)	(1,058)
	Total Other Uses of Funds	**$ (3,395)**	**$ (3,270)**	**$ (1,058)**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
Safe Routes to Schools (SR2S)
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
585-44590	Other Restricted Grants-Shady Grove	$ 34,780	$ 16,346	$ 18,434
586-44590	Other Restricted Grants-Jack Hayes	50,000	236	49,764
587-44590	Other Restricted Grants-Riser Elem		6,969	$ 43,031
	Total Federal Revenues	**$ 84,780**	**$ 23,551**	**$ 111,229**
	EXPENDITURES			
585-1490-5530	SR2S-Communication	$ 168	$ -	$ 168
585-1490-5550	SR2S-Printing	1,823	94	1,728
585-1490-5610	SR2S-Supplies	12,316	4,593	7,724
586-1490-5530	SR2S-Communication	462	-	462
586-1490-5550	SR2S-Printing	3,000	236	2,764
586-1490-5610	SR2S-Supplies	23,338	-	23,338
587-1490-5530	SR2S-Communication	-	-	420
587-1490-5550	SR2S-Printing	-	2,105	895
587-1490-5610	SR2S-Supplies	-	3,415	24,165
	Total Other Instructional Programs	**41,107**	**10,443**	**61,664**
585-2219-5890	Program Support-Miscellaneous	2,000	2,000	-
585-2239-5320	Staff Training-Professional Contracts	5,000	-	5,000
586-2219-5113	Program Support-Coordinator	2,000	-	2,000
586-2239-5123	Staff Training-Substitutes	1,200	-	1,200
586-2239-5320	Staff Training-Professional Contracts	10,000	-	10,000
587-2219-5113	Program Support-Coordinator	-	1,000	2,714
587-2219-5225	Program Support-Medicare	-	15	-
587-2219-5231	Program Support-TRSL Contributions	-	272	-
587-2220-5330	Curriculum-Other Purchased Services	-	-	5,000
587-2239-5320	Staff Training-Professional Contracts	-	-	5,000
	Total Instructional Staff Services	**20,200**	**3,287**	**30,914**
585-2661-5610	School Safety-Supplies	772	3,295	3,814
585-2661-5615	School Safety-Inventory/Supplies	12,701	-	-
586-2661-5610	School Safety-Supplies	8,000	-	10,000
586-2661-5615	School Safety-Inventory/Supplies	2,000	-	-
585-2661-5730	School Safety-Equipment	-	6,364	-
587-2661-5610	School Safety-Supplies	-	162	4,837
	Total Plant Services	**23,473**	**9,821**	**18,651**
	Total Expenditures	**$ 84,780**	**$ 23,551**	**$ 111,229**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
Fund for Improvement of Education (FIE) - Carol M. White Physical Education Program
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
648-44390	Other Restricted Direct Grants	$ 551,627	$ 439,766	$ 111,861
	Total Federal Revenues	**$ 551,627**	**$ 439,766**	**$ 111,861**
	EXPENDITURES			
648-1100-5130	Regular Programs-Extended Work Pay	$ 6,737	$ 39,500	$ -
648-1100-5225	Regular Programs-Medicare	150	500	-
648-1100-5231	Regular Programs-TRSL Contributions	2,014	10,744	-
648-1100-5610	Regular Programs-Supplies	149,090	124,519	35,045
648-1100-5730	Regular Programs-Equipment	21,000	14,126	6,874
	Total Regular Programs	**178,991**	**189,389**	**41,919**
648-2134-5330	Nursing-Contracted Services	40,000	2,945	-
648-2134-5610	Nursing Supplies	10,500	-	-
	Total Pupil Support Services	**50,500**	**2,945**	**-**
648-2214-5111	Program Support-Project Director	39,650	-	-
648-2214-5113	Program Support-Facilitator Salary	5,618	47,247	20,907
648-2214-5114	Program Support-Clerical Salary	13,973	21,204	-
648-2214-5210	Program Support-Group Insurance	5,346	5,294	-
648-2214-5225	Program Support-Medicare	2,942	955	303
648-2214-5231	Program Support-TRSL Contributions	34,016	19,488	1,805
648-2214-5582	Program Support-Travel Expense	5,200	521	-
648-2214-5610	Program Support-Supplies	5,367	-	-
648-2220-5225	Curriculum-Medicare	259	56	-
648-2220-5231	Curriculum-TRSL Contributions	4,216	1,071	-
648-2220-5330	Curriculum-Contracted Services	24,200	23,500	-
648-2220-5550	Curriculum-Printing	6,161	1,736	-
648-2234-5113	Staff Training-Specialist	-	33,025	-
648-2234-5119	Staff Training-Other Salaries	89,645	4,635	-
648-2234-5210	Staff Training-Group Insurance	3,114	2,280	-
648-2234-5225	Staff Training-Medicare	203	570	-
648-2234-5231	Staff Training-TRSL Contributions	-	9,177	-
648-2234-5330	Staff Training-Contracted Services	23,929	21,580	40,105
648-2234-5582	Staff Training-Travel Expense	6,892	21,095	-
648-2214-5211	Program Support-State Life	-	16	-
648-2220-5130	Curriculum-Stipend Pay	17,758	3,938	-
648-2220-5530	Curriculum-Communication	-	293	-
648-2234-5123	Staff Training-Substitutes	-	2,927	-
	Total Instructional Staff Services	**288,489**	**220,608**	**63,120**
	Total Expenditures	**517,980**	**412,942**	**105,039**
648-5200-5933	Fund Transfers-Indirect Costs	$ (33,647)	$ (26,824)	$ (6,822)
	Total Other Uses of Funds	**$ (33,647)**	**$ (26,824)**	**$ (6,822)**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
TANF - The Cecil J. Picard LA 4 Early Childhood Program
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
570-44570	TANF-LA-4 Preschool	$ 750,027	$ 750,027	$ 789,528
	Total Federal Revenues	**$ 750,027**	**$ 750,027**	**$ 789,528**
	EXPENDITURES			
570-1530-5112	Preschool -Teacher	$ 394,241	$ 384,604	$ 393,347
570-1530-5115	Preschool -Aides	116,428	110,451	116,428
570-1530-5210	Preschool -Group Insurance	36,354	59,253	29,500
570-1530-5225	Preschool -Medicare	4,073	5,254	4,074
570-1530-5231	Preschool -TRSL Contributions	138,659	136,193	142,737
570-1530-5569	Preschool -Other Tuition	16,000	10,000	56,000
	Total Special Programs	**705,755**	**705,755**	**742,086**
	Total Expenditures	**705,755**	**705,755**	**742,086**
570-5200-5933	Fund Transfers-Indirect Costs	(45,166)	(45,166)	(47,442)
	Total Other Uses of Funds	**(45,166)**	**(45,166)**	**(47,442)**
	Net Change in Fund Balance	**(894)**	**(894)**	**-**
	Beginning Fund Balance	**894**	**894**	**-**
	Ending Fund Balance	**-**	**-**	**-**

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
21st Century Community Learning Centers
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
621-44548	21st Century Learning Centers	$ 420,000	$ 420,000	$ 420,000
	Total Federal Revenues	**$ 420,000**	**$ 420,000**	**$ 420,000**
	EXPENDITURES			
621-1460-5112	After School-Teacher	$ 109,235	$ 91,607	$ 104,000
621-1460-5115	After School-Aides	70,410	49,561	72,660
621-1460-5130	After School-Extended Work Pay	16,675	22,688	24,960
621-1460-5225	After School-Medicare	2,795	2,281	2,924
621-1460-5231	After School-TRSL Contributions	47,079	30,802	54,841
621-1460-5320	After School-Educational Services	6,000	14,815	8,000
621-1460-5610	After School-Supplies	10,373	23,522	11,314
621-1470-5610	Summer School-Supplies	-	9,543	-
621-1490-5112	Other Instructional-Teacher	9,000	2,678	-
621-1490-5115	Other Instructional-Aides	5,640	9,680	9,000
621-1490-5150	Other Instructional-Stipend Pay	-	-	-
621-1490-5225	Other Instructional-Medicare	263	177	131
621-1490-5231	Other Instructional-TRSL Contributions	4,461	767	2,448
	Total Other Instructional Programs	**281,931**	**258,121**	**290,278**
621-2122-5320	Counseling Services-Educational Services	6,000	3,990	4,000
	Total Pupil Support Services	**6,000**	**3,990**	**4,000**
621-2214-5320	Program Support-Educational Services	35,000	37,500	45,000
621-2214-5582	Program Support-Travel Expense	300	901	756
621-2220-5330	Curriculum-Other Purchased Services	5,000	5,000	5,000
621-2234-5112	Staff Training -Teacher	-	400	-
621-2234-5150	Staff Training -Stipend Pay	4,250	4,904	2,500
621-2234-5225	Staff Training -Medicare	62	74	36
621-2234-5231	Staff Training -TRSL Contributions	1,044	1,213	680
621-2234-5320	Staff Training -Educational Services	2,000	550	-
621-2234-5582	Staff Training -Travel Expense	2,705	3,810	4,290
	Total Instructional Staff Services	**50,361**	**54,352**	**58,262**
621-2620-5116	Building Operations-Service Workers	7,740	5,283	6,528
621-2620-5225	Building Operations-Medicare	112	77	95
621-2620-5233	Building Operations-LSERS Contributions	2,500	4	2,109
	Total Plant Services	**10,352**	**5,364**	**8,731**
621-2721-5116	Transportation-Service Workers	28,200	47,150	25,000
621-2721-5225	Transportation-Medicare	409	636	363
621-2721-5233	Reg Vehicle Operation-LSERS Contributions	9,109	13,711	8,075
621-2731-5590	Sped Vehicle Operation-Misc Purchased Ser	7,860	11,459	-
	Total Student Transportation Services	**45,578**	**72,955**	**33,438**
	Total Expenditures	**$ 394,222**	**$ 394,782**	**$ 394,709**
621-5200-5933	Fund Transfers-Indirect Costs	$ (25,778)	$ (25,218)	$ (25,291)
	Total Other Uses of Funds	**$ (25,778)**	**$ (25,218)**	**$ (25,291)**

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
21st Century Community Learning Centers
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	Net Change in Fund Balance	$ -	$ -	$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	$ -	$ -	$ -


OUACHITA PARISH SCHOOL SYSTEM
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to Academic Excellence
for ALL Students!

State Grant Programs

State Grant Programs consists of grants or entitlements awarded by the State of Louisiana or through its departments or agencies, or programs that are primarily funded with state funds.

The following state grant programs are included in this special revenue fund:

- Education Excellence Funds
- Cecil J. Picard LA-4 Early Childhood Education Program
- 8(g) Block – Preschool
- Extended School Year Program
- Non-Public Assistance Textbooks
- Northeast LA Middle & High Schools SREB
- School-Based Health Center – Riser Middle School
- School-Based Health Center – West Monroe High School
- Medicaid Direct Services
- Medicaid Kid-Med Services

Summaries of the State Grant Funds budget by function and object are provided in this section. Also, schedules follow these budget summaries that provide a more detailed accounting of the budget for revenues, expenditures, sources and uses for all grants included in this special revenue fund shown by function and account classification.


OUACHITA PARISH SCHOOL SYSTEM
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Ouachita Parish School Board
Special Revenue Fund
State Grant Programs - Combined Budget
Fiscal Year 2014-15

Budget Summary by Function

	2013-14 Final Budget	2013-14 Actual (Unaudited)	% Change	**2014-15 Budget**	% Change
Revenues					
Local Revenues	$ 1,379,774	$ 1,454,488	5.4%	**$ 1,695,891**	16.6%
State Revenues	1,792,586	1,732,947	-3.3%	**1,734,600**	0.1%
Total Revenues	$ 3,172,360	$ 3,187,435	0.5%	**$ 3,430,491**	7.6%
Expenditures					
Regular Education Programs	$ 59,056	$ 39,675	-32.8%	**$ 40,000**	0.8%
Special Education Programs	137,639	121,478	-11.7%	**131,406**	8.2%
Other Instructional Programs	319,336	293,038	-8.2%	**312,344**	6.6%
Special Programs	992,677	992,676	0.0%	**1,003,008**	1.0%
Pupil Support Services	793,632	806,811	1.7%	**855,634**	6.1%
Instructional Support Services	182,650	218,394	19.6%	**205,537**	-5.9%
General Administration	34,584	34,690	0.3%	**34,637**	-0.2%
Business Services	240	240	0.0%	**240**	0.0%
Plant Services	37,107	35,460	-4.4%	**28,865**	-18.6%
Student Transportation Services	46,338	33,458	-27.8%	**30,348**	-9.3%
Central Services	7,001	7,405	5.8%	**7,300**	-1.4%
Total Expenditures	$ 2,610,260	$ 2,583,325	-1.0%	**$ 2,649,319**	2.6%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	(2,357)	-	-100.0%	**-**	0.0%
Total Other Sources (Uses)	$ (2,357)	$ -	-100.0%	**$ -**	0.0%
Net Change in Fund Balance	559,743	604,110	7.9%	**781,172**	29.3%
Beginning Fund Balance	2,013,211	2,013,211	0.0%	**2,617,321**	30.0%
Ending Fund Balance	$ 2,572,954	$ 2,617,321	1.7%	**$ 3,398,493**	29.8%

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Ouachita Parish School Board
Special Revenue Fund
State Grant Programs - Combined Budget
Fiscal Year 2014-15

Budget Summary by Object

	2013-14 Final Budget	2013-14 Actual (Unaudited)	% Change	2014-15 Budget	% Change
Revenues					
Local Revenues	$ 1,379,774	$ 1,454,488	5.4%	**$ 1,695,891**	16.6%
State Revenues	1,792,586	1,732,947	-3.3%	**1,734,600**	0.1%
Total Revenues	$ 3,172,360	$ 3,187,435	0.5%	**$ 3,430,491**	7.6%
Expenditures					
Salaries	$ 1,631,275	$ 1,630,091	-0.1%	**$ 1,632,581**	0.2%
Employee Benefits	600,286	590,645	-1.6%	**632,553**	7.1%
Purchased Professional Services	66,469	103,621	55.9%	**86,952**	-16.1%
Purchased Property Services	35,018	31,618	-9.7%	**25,798**	-18.4%
Other Purchased Services	130,206	112,859	-13.3%	**116,544**	3.3%
Supplies	86,106	55,924	-35.1%	**93,291**	66.8%
Property & Equipment	6,000	5,755	0.0%	**6,000**	100.0%
Miscellaneous	54,900	52,812	-3.8%	**55,600**	5.3%
Total Expenditures	$ 2,610,260	$ 2,583,325	-1.0%	**$ 2,649,319**	2.6%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	(2,357)	-	-100.0%	**-**	0.0%
Total Other Sources (Uses)	$ (2,357)	$ -	-100.0%	**$ -**	0.0%
Net Change in Fund Balance	559,743	604,110	7.9%	**781,172**	29.3%
Beginning Fund Balance	2,013,211	2,013,211	0.0%	**2,617,321**	30.0%
Ending Fund Balance	$ 2,572,954	$ 2,617,321	1.7%	**$ 3,398,493**	29.8%

Fund Balance Classification

Restricted Fund Balance					
Medicaid Direct Services	$ 2,277,226	$ 2,309,691	1.4%	**$ 3,196,213**	38.4%
Assigned Fund Balance					
Kid-Med Reimbursements	295,728	307,630	4.0%	**202,280**	-34.2%
Total Ending Fund Balance	$ 2,572,954	$ 2,617,321	1.7%	**$ 3,398,493**	29.8%

Medicaid program guidelines require funds to be used to benefit the students to whom services were provided. Reimbursement for direct services were derived from services provided to special needs students and therefore are required to be spent to benefit this student population. Kid-Med reimbursements under Medicaid is derived from the general student population and is allowed to be used for any program that benefits the general student population. All other state grants are paid on an expenditure reimbursement basis whereby revenue is recognized at the time the expenditure is incurred. Therefore all other state grants do not carry a fund balance.

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Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Education Excellence Funds
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
759-43290	Restricted State Grants	$ 378,340	$ 322,856	$ 343,616
	Total State Revenues	**$ 378,340**	**$ 322,856**	**$ 343,616**
	EXPENDITURES			
759-1100-5123	Regular Programs-Substitutes-Teacher Only	$ 17,640	$ -	$ -
759-1100-5225	Regular Programs-Medicare	256	-	-
759-1100-5231	Regular Programs-TRSL Contributions	1,360	-	-
	Total Regular Programs	**19,256**	**-**	**-**
759-1470-5111	Summer School-Officials/Admin/Mgrs	36,540	-	-
759-1470-5112	Summer School-Teacher	160,080	188,330	200,000
759-1470-5115	Summer School-Aides	9,900	9,758	10,000
759-1470-5225	Summer School-Medicare	3,187	2,894	3,067
759-1470-5231	Summer School-TRSL Contributions	55,880	53,341	59,220
759-1470-5610	Summer School-Supplies	8,904	8,342	8,287
759-1490-5112	Other Instructional-Teacher	33,600	23,184	24,000
759-1490-5225	Other Instructional-Medicare	487	353	370
759-1490-5231	Other Instructional-TRSL Contributions	9,139	2,774	3,000
759-1490-5610	Other Instructional-Supplies	1,619	1,358	1,400
759-1490-5115	Other Instructional-Aides	-	1,204	1,500
759-1470-5116	Summer School-Service Workers	-	1,500	1,500
	Total Other Instructional Programs	**319,336**	**293,038**	**312,344**
759-2211-5550	Reg Ed-/Sec Program-Printing	500	104	100
759-2231-5150	Staff Training -Stipend Pay	360	318	318
759-2231-5225	Staff Training -Medicare	10	11	11
759-2231-5231	Staff Training -TRSL Contributions	180	41	50
759-2231-5610	Staff Training - Supplies	6,358	9,472	9,500
759-2231-5123	Staff Training -Substitutes-Teacher Only	300	410	400
759-2219-5550	Other Education Prog-Printing	1,000	-	-
759-2231-5320	Staff Training -Educational Services	3,000	252	252
759-2231-5550	Staff Training -Printing	-	1,857	1,800
	Total Instructional Staff Services	**11,708**	**12,465**	**12,431**
759-2620-5116	Building Operations-Service Workers	2,250	3,461	3,500
759-2620-5233	Building Operations-LSERS Contributions	727	303	500
759-2640-5442	Equipment Rental	510	-	-
759-2620-5225	Building Operations-Medicare	-	50	51
	Total Plant Services	**3,487**	**3,814**	**4,051**
759-2721-5116	Transportation-Service Workers	11,000	10,725	11,000
759-2721-5233	Transportation-LSERS Contributions	3,553	2,658	3,630
759-2721-5590	Transportation-Misc Purchased Service	10,000	-	-
759-2721-5225	Transportation-Medicare	-	156	160
	Total Student Transportation Services	**24,553**	**13,539**	**14,790**
	Total Expenditures	**$ 378,340**	**$ 322,856**	**$ 343,616**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Education Excellence Funds
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	$ -	$ -	$ -

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Cecil J. Picard LA-4 Early Childhood Education Program
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
771-43240	State LA-4 Preschool Grant	$ 784,273	$ 784,273	$ 795,152
	Total State Revenues	**$ 784,273**	**$ 784,273**	**$ 795,152**
	EXPENDITURES			
771-1530-5112	Preschool -Teacher	$ 348,831	$ 407,692	$ 348,831
771-1530-5115	Preschool -Aides	157,696	109,092	157,696
771-1530-5210	Preschool -Group Insurance	64,626	53,515	64,625
771-1530-5225	Preschool -Medicare	7,345	6,968	7,345
771-1530-5231	Preschool -TRSL Contributions	137,775	139,006	141,828
771-1530-5569	Preschool -Other Tuition	68,000	68,000	68,000
771-1530-5610	Preschool -Supplies	-	-	6,827
	Total Special Programs	784,273	784,273	795,152
	Total Expenditures	**$ 784,273**	**$ 784,273**	**$ 795,152**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
8(g) Block - Preschool
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
703-43220	8G Preschool	$ 208,404	$ 208,404	$ 207,856
	Total State Revenues	**$ 208,404**	**$ 208,404**	**$ 207,856**
	EXPENDITURES			
703-1530-5112	Preschool -Teacher	$ 99,170	$ 99,191	$ 95,170
703-1530-5115	Preschool -Aides	42,653	42,632	40,555
703-1530-5210	Preschool -Group Insurance	25,761	26,323	29,381
703-1530-5225	Preschool -Medicare	2,056	1,775	1,968
703-1530-5231	Preschool -TRSL Contributions	38,576	38,240	38,003
703-1530-5610	Preschool -Supplies	188	188	2,779
703-1530-5212	Preschool -Group Insurance	-	55	-
	Total Special Programs	**208,404**	**208,404**	**207,856**
	Total Expenditures	**$ 208,404**	**$ 208,404**	**$ 207,856**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Extended School Year Program (ESYP)
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
751-43210	State Extended School Year Grant	$ 91,681	$ 91,681	$ 84,285
	Total State Revenues	**$ 91,681**	**$ 91,681**	**$ 84,285**
	EXPENDITURES			
751-1210-5112	Special Education-Teacher	$ 30,960	$ 29,700	$ 20,160
751-1210-5115	Special Education-Aides	18,973	8,910	16,800
751-1210-5225	Special Education-Medicare	734	497	536
751-1210-5231	Special Education-TRSL Contributions	5,661	9,973	10,349
751-1290-5610	Sp Ed (Other)-Supplies	501	500	355
751-1210-5582	Special Education-Travel Expense	-	-	3
	Total Special Education Programs	**56,829**	**49,580**	**48,203**
751-2152-5113	Speech Therapy-Therap/Spec/Counselor	8,326	13,822	13,860
751-2152-5225	Speech Therapy-Medicare	167	200	201
751-2152-5231	Speech Therapy-TRSL Contributions	1,617	3,759	3,881
751-2152-5582	Speech Therapy-Travel Expense	219	219	-
751-2161-5113	Occupational Therapist-Therap/Spec/Counselor	1,485	2,209	1,155
751-2161-5225	Occupational Therapist-Medicare	-	33	17
751-2161-5231	Occupational Therapist-TRSL Contributions	404	612	323
751-2166-5113	Physical Therapist-Therap/Spec/Counselor	780	1,240	840
751-2166-5225	Physical Therapist-Medicare	-	18	12
751-2166-5582	Physical Therapist-Travel Expense	69	69	-
751-2166-5231	Physical Therapist-TRSL Contributions	-	-	235
	Total Pupil Support Services	**13,067**	**22,182**	**20,524**
751-2731-5116	Special Needs-Bus Driver	7,200	13,074	6,160
751-2731-5225	Special Needs-Medicare	104	189	89
751-2731-5233	Special Needs-LSERS Contributions	2,332	3,723	2,033
751-2731-5590	Special Needs-Bus Use Fees	2,676	2,933	500
751-2732-5115	Special Needs-Bus Aide	7,319	-	5,040
751-2732-5225	Special Needs-Medicare	93	-	73
751-2732-5233	Special Needs-LSERS Contributions	2,061	-	1,663
	Total Student Transportation Services	**21,785**	**19,919**	**15,558**
	Total Expenditures	**91,681**	**91,681**	**84,285**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Non-Public Assistance Textbooks
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
785-43255	Non-Public Assistance-Textbooks	$ 42,157	$ 39,675	$ 40,000
	Total State Revenues	**$ 42,157**	**$ 39,675**	**$ 40,000**
	EXPENDITURES			
785-1100-5895	Non-Public School Textbooks	$ 39,800	$ 39,675	$ 40,000
	Total Regular Programs	**39,800**	**39,675**	**40,000**
	Total Expenditures	**$ 39,800**	**$ 39,675**	**$ 40,000**
785-5200-5933	Fund Transfers-Indirect Costs	(2,357)	-	-
	Tother Other Uses of Funds	**(2,357)**	**-**	**-**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Northeast LA Middle & High Schools SREB
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
790-43290	Other Restricted State Revenues	$ 24,040	$ 22,367	$ -
	Total State Revenues	**$ 24,040**	**$ 22,367**	**$ -**
	EXPENDITURES			
790-2231-5150	Stipend Pay	$ 2,818	$ 2,800	$ -
790-2231-5225	Medicare	49	48	-
790-2231-5231	TRSL Contributions	916	732	-
790-2231-5320	Educational Services	18,068	18,068	-
790-2231-5582	Travel Expense	1,639	190	-
790-2231-5123	Substitutes-Teacher Only	550	530	-
	Total Instructional Staff Services	**24,040**	**22,367**	**-**
	Total Expenditures	**$ 24,040**	**$ 22,367**	**$ -**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
School-Based Health Center - Riser Middle School
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
722-41200	Local Contributions - Living Well Foundation	$ 84,479	$ 77,106	$ 136,649
722-41991	Medicaid Reimbursements	100,000	129,834	100,000
722-41992	Kid-Med Reimbursements	-	-	-
722-41999	Private Insurance Reimbursements	15,000	12,570	3,700
	Total Local Revenues	**199,479**	**219,510**	**240,349**
722-43290	State Restricted Grant	134,969	134,969	134,969
	Total State Revenues	**134,969**	**134,969**	**134,969**
	Total Revenues	**$ 334,448**	**$ 354,479**	**$ 375,318**
	EXPENDITURES			
722-2122-5113	Counseling Services-Therap/Spec/Counse	$ 53,448	$ 53,844	$ 53,844
722-2122-5210	Counseling Services-Group Insurance	2,757	5,583	5,583
722-2122-5225	Counseling Services-Medicare	365	730	781
722-2122-5231	Counseling Services-TRSL Contributions	7,268	14,646	15,076
722-2130-5114	Health Services-Clerical/Secretarial	38,774	39,570	39,570
722-2130-5119	Health Services-Other Salaries	7,053	-	-
722-2130-5210	Health Services-Group Insurance	14,749	11,681	13,786
722-2130-5225	Health Services-Medicare	1,822	444	574
722-2130-5231	Health Services-TRSL Contributions	32,680	10,763	11,080
722-2130-5330	Health Services-Other Purchased Services	4,800	4,800	4,800
722-2130-5590	Health Services-Misc Purchased Service	469	476	470
722-2130-5610	Health Services-Supplies	7,500	4,733	8,500
722-2130-5890	Health Services-Misc Excpenditures	700	421	500
722-2131-5111	Health Services-Superviso-Officials/Admin/	25,444	25,703	25,703
722-2131-5210	Health Services-Superviso-Group Insuranc	2,563	4,430	4,430
722-2131-5225	Health Services-Superviso-Medicare	188	332	373
722-2131-5231	Health Services-Superviso-TRSL Contribut	3,964	6,991	7,197
722-2131-5626	Health Services-Superviso-Fuel	-	402	-
722-2132-5118	Medical Services-Degreed Professionals	73,903	74,952	74,952
722-2132-5210	Medical Services-Group Insurance	2,757	5,583	5,583
722-2132-5225	Medical Services-Medicare	510	1,035	1,087
722-2132-5231	Medical Services-TRSL Contributions	10,114	20,387	20,987
722-2134-5118	Nursing Services-Degreed Professionals	5,630	24,678	43,211
722-2134-5119	Nursing Services-Other Salaries	9,783	9,783	-
722-2134-5210	Nursing Services-Group Insurance	825	3,291	3,291
722-2134-5225	Nursing Services-Medicare	219	484	626
722-2134-5231	Nursing Services-TRSL Contributions	4,192	9,374	12,098
722-2130-5211	Health Services-Group Insurance	11	-	-
722-2130-561020	Health Services-Tech Supplies	589	-	-
722-2130-5615	Health Services-Inventory/Supplies	411	-	-
	Total Pupil Support Services	**313,488**	**335,116**	**354,102**
722-2239-5582	Other Staff Training Serv-Travel Expense	1,000	476	1,000

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
School-Based Health Center - Riser Middle School
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	Total Instructional Staff Services	**1,000**	**476**	**1,000**
722-2311-5524	Board Members-Errors & Omissions Insurance	12,785	12,838	12,838
	Total General Administration	**12,785**	**12,838**	**12,838**
722-2510-5530	Accountants/Auditor-Communication	120	120	120
	Total Business Services	**120**	**120**	**120**
722-2640-5430	Care & Upkeep-Equipment-Repairs & Maintenace Svcs	1,000	305	1,000
722-2640-5442	Care & Upkeep-Equipment-Rental	1,908	1,908	1,908
722-2650-5523	Vehicle Operation & Maint-Fleet Insurance	246	14	50
722-2600-5626	Operation & Maintenance-Fuel	400	-	500
	Total Plant Services	**3,554**	**2,227**	**3,458**
722-2840-5340	Administrative Tech Servi-Technical Services	3,501	3,702	3,800
	Total Central Services	**3,501**	**3,702**	**3,800**
	Total Expenditures	**$ 334,448**	**$ 354,479**	**$ 375,318**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
School-Based Health Center - West Monroe High School
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
723-41200	Local Contributions - Living Well Foundation	$ 108,768	$ 105,397	$ 129,856
723-41991	Medicaid Reimbursements	50,000	55,036	35,000
723-41992	Kid-Med Reimbursements	-	-	1,500
723-41999	Private Insurance Reimbursements	23,500	22,463	23,500
	Total Local Revenues	**182,268**	**182,896**	**189,856**
723-43290	State Restricted Grant	128,722	128,722	128,722
	Total State Revenues	**$ 128,722**	**$ 128,722**	**$ 128,722**
	Total Revenues	**$ 310,990**	**$ 311,618**	**$ 318,578**
	EXPENDITURES			
723-2122-5113	Counseling Services-Therap/Spec/Counselor	$ 48,424	$ 49,443	$ 49,443
723-2122-5210	Counseling Services-Group Insurance	2,757	5,583	5,583
723-2122-5225	Counseling Services-Medicare	313	635	717
723-2122-5231	Counseling Services-TRSL Contributions	6,645	13,449	13,844
723-2130-5114	Health Services-Clerical/Secretarial	38,069	38,671	38,671
723-2130-5119	Health Services-Other Salaries	-	-	-
723-2130-5210	Health Services-Group Insurance	6,456	2,785	3,419
723-2130-5225	Health Services-Medicare	1,793	527	561
723-2130-5231	Health Services-TRSL Contributions	32,407	10,519	10,828
723-2130-5330	Health Services-Other Purchased Services	3,600	3,840	3,600
723-2130-5550	Health Services-Printing	-	43	-
723-2130-5590	Health Services-Misc Purchased Service	420	380	420
723-2130-5610	Health Services-Supplies	8,500	5,513	9,500
723-2130-5890	Health Services-Misc Excpenditures	400	360	400
723-2131-5111	Health Services-Superviso-Officials/Admin/Mgrs	25,444	25,703	25,703
723-2131-5210	Health Services-Superviso-Group Insurance	2,563	4,430	4,430
723-2131-5225	Health Services-Superviso-Medicare	188	332	373
723-2131-5231	Health Services-Superviso-TRSL Contributions	3,963	6,991	7,197
723-2132-5118	Medical Services-Degreed Professionals	71,453	72,500	72,500
723-2132-5225	Medical Services-Medicare	520	1,048	1,051
723-2132-5231	Medical Services-TRSL Contributions	9,780	19,720	20,300
723-2134-5119	Nursing Services-Other Salaries	22,283	22,578	22,578
723-2134-5225	Nursing Services-Medicare	168	327	327
723-2134-5231	Nursing Services-TRSL Contributions	3,147	6,141	6,322
723-2130-5211	Health Services-Group Insurance	11	-	-
723-2130-561020	Health Services-Tech Supplies	424	-	-
723-2130-5615	Health Services-Inventory/Supplies	576	-	-
723-2132-5212	Medical Services-Group Insurance	127	-	-
723-2132-5210	Medical Services-Group Insurance	-	252	252
	Total Pupil Support Services	**290,431**	**291,770**	**298,019**
723-2239-5582	Other Staff Training Serv-Travel Expense	1,000	681	1,000
	Total Instructional Staff Services	**1,000**	**681**	**1,000**

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
School-Based Health Center - West Monroe High School
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
723-2311-5524	Board Members-Errors & Omissions Insurance	12,785	12,838	12,785
	Total General Administration	**12,785**	**12,838**	**12,785**
723-2510-5530	Accountants/Auditor-Communication	120	120	120
	Total Business Services	**120**	**120**	**120**
723-2640-5430	Care & Upkeep-Equipment-Repairs & Maintenace Svcs	1,000	585	1,000
723-2640-5442	Care & Upkeep-Equipment-Rental Of Equipment/Vehci	1,908	1,908	1,908
723-2650-5523	Vehicle Operation & Maint-Fleet Insurance	246	14	246
	Total Plant Services	**3,154**	**2,507**	**3,154**
723-2840-5340	Administrative Tech Servi-Technical Services	3,500	3,702	3,500
	Total Central Services	**3,500**	**3,702**	**3,500**
	Total Expenditures	**$ 310,990**	**$ 311,618**	**$ 318,578**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Medicaid Direct Services
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
131-41991	Medicaid - Direct Service Reimbursements	$ 959,800	$ 1,052,082	$ 1,265,686
131-41991001	Medicaid - Administrative Claims	38,227	-	-
	Total Local Revenues	**$ 998,027**	**$ 1,052,082**	**$ 1,265,686**
	EXPENDITURES			
131-1210-5112	Special Education-Teacher	1,748	1,748	1,748
131-1210-5210	Special Education-Group Insurance	2,296	2,355	5,051
131-1210-5225	Special Education-Medicare	291	292	295
131-1210-5231	Special Education-TRSL Contributions	5,217	5,225	5,431
131-1210-5290	Special Education-Other Employee Benefits	11,377	6,010	9,000
131-1210-5430	Special Education-Repairs & Maintenace Svcs	1,780	-	1,780
131-1210-5582	Special Education-Travel Expense	1,000	340	1,000
131-1210-5610	Special Education-Supplies	2,000	1,310	2,000
131-1210-5300	Special Education-Professional & Tech Svcs	1,000	208	1,000
131-1210-5810	Special Education-Dues & Fees	1,000	825	1,000
131-1210-5115	Special Education-Aides	17,431	17,461	17,636
131-1210-5211	Special Education-Group Insurance	34	32	32
131-1214-5112	Sp Ed (A.P.E.)-Teacher	23,000	23,850	24,089
131-1214-5231	Sp Ed (A.P.E.)-TRSL Contributions	6,238	6,487	6,743
131-1210-5730	Special Education-Equipment	6,000	5,755	6,000
131-1214-5582	Sp Ed (A.P.E.)-Travel Expense	398	-	398
	Total Special Education Programs	**80,810**	**71,898**	**83,203**
131-2140-5114	Psych & Ed Assess Service-Clerical/Secretarial	29,000	26,631	26,897
131-2140-5210	Psych & Ed Assess Service-Group Insurance	9,100	9,093	9,301
131-2140-5211	Psych & Ed Assess Service-Group Insurance	38	32	32
131-2140-5225	Psych & Ed Assess Service-Medicare	320	308	311
131-2140-5231	Psych & Ed Assess Service-TRSL Contributions	7,900	7,244	7,530
131-2154-5115	Interpretive Services-Aides	33,000	32,191	32,513
131-2154-5810	Interpretive Services-Dues & Fees	500	-	500
131-2154-5225	Interpretive Services-Medicare	460	463	468
131-2154-5231	Interpretive Services-TRSL Contributions	11,400	8,755	9,101
	Total Pupil Support Services	**91,718**	**84,717**	**86,653**
131-2212-5113	Special Ed Programs-Therap/Spec/Counselor	50,107	50,311	50,814
131-2212-5114	Special Ed Programs-Clerical/Secretarial	24,000	24,133	24,374
131-2212-5210	Special Ed Programs-Group Insurance	4,810	4,830	5,051
131-2212-5225	Special Ed Programs-Medicare	1,032	1,056	1,067
131-2212-5231	Special Ed Programs-TRSL Contributions	17,400	20,248	21,047
131-2212-5340	Special Ed Programs-Technical Services	28,000	69,049	69,000
131-2212-5610	Special Ed Programs-Supplies	2,243	668	2,243
131-2212-5810	Special Ed Programs-Dues & Fees	11,000	9,628	11,000
131-2231-5320	Staff Training -Educational Services	1,000	-	1,000
131-2212-5615	Special Ed Programs-Inventory/Supplies	2,310	2,310	2,310
131-2212-5890	Special Ed Programs-Misc Excpenditures	-	172	200
131-2212-561520	Special Ed Programs-Tech Supplies-Inventory	3,000	-	3,000
	Total Instructional Staff Services	**144,902**	**182,405**	**191,106**

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Medicaid Direct Services
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
131-2620-5441	Building Operations-Renting Land & Buildings	26,912	26,912	18,202
	Total Plant Services	**26,912**	**26,912**	**18,202**
	Total Expenditures	**$ 344,342**	**$ 365,932**	**$ 379,164**
	Net Change in Fund Balance	**$ 653,685**	**$ 686,150**	**$ 886,522**
	Beginning Fund Balance	**1,623,541**	**1,623,541**	**2,309,691**
	Ending Fund Balance	**$ 2,277,226**	**$ 2,309,691**	**$ 3,196,213**

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Medicaid - Kid-Med Services
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
132-41992	School Nurses - Kidmed	$ -	$ -	$ -
132-41999	School Nurses - Miscellaneous	-	-	-
	Total Local Revenues	**$ -**	**$ -**	**$ -**
	EXPENDITURES			
132-2130-5550	Health Services-Printing	$ 500	$ 438	$ 500
132-2130-5582	Health Services-Travel Expense	6,000	1,695	6,180
132-2130-5610	Health Services-Supplies	13,000	8,512	11,500
132-2130-561020	Health Services-Tech Supplies	2,486	515	1,729
132-2130-561520	Health Services-Tech Supplies-Inventory	25,097	10,740	20,000
132-2130-5810	Health Services-Dues & Fees	1,500	1,730	2,000
132-2134-5124	Nursing Services-Substitutes	34,850	46,560	49,850
132-2134-5225	Nursing Services-Medicare	508	674	733
132-2130-5290	Health Services-Other Employee Benefits	-	80	80
132-2130-5615	Health Services-Inventory/Supplies	-	1,361	2,861
132-2134-5231	Nursing Services-TRSL Contributions	987	721	903
	Total Pupil Support Services	**84,928**	**73,026**	**96,336**
132-2311-5524	Professional Liability Insurance	9,014	9,014	9,014
	Total General Administration	**9,014**	**9,014**	**9,014**
	Total Expenditures	**$ 93,942**	**$ 82,040**	**$ 105,350**
	Net Change in Fund Balance	**(93,942)**	**(82,040)**	**(105,350)**
	Beginning Fund Balance	**389,670**	**389,670**	**307,630**
	Ending Fund Balance	**$ 295,728**	**$ 307,630**	**$ 202,280**

Local Grant Programs

Local Grant Programs consists of programs funded through dedicated private donations and contributions, funds appropriated by local governments or non-profit organizations, or fee-for-service to participate in community programs.

The following local grant programs are included in this special revenue fund:

- Hospital Service District No.1 – Physical Education Program
- Quality Science & Mathematics Grant
- State Farm Technology Symposium
- Rachel's Challenge Program
- BCBS Challenge Program Grant
- Miscellaneous Contributions

Summaries of the Local Grant Programs budget by function and object are provided in this section. Also, schedules follow these budget summaries that provide a more detailed accounting of the budget for revenues, expenditures, sources and uses for all funds included in this special revenue fund shown by function and account classification.


OUACHITA PARISH SCHOOL SYSTEM
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Ouachita Parish School Board
Special Revenue Fund
Local Grant Programs - Combined Budget
Fiscal Year 2014-15

Budget Summary by Function

	2013-14 Final Budget	2013-14 Actual (Unaudited)	% Change	**2014-15 Budget**	% Change
Revenues					
Local Sources	$ 351,258	$ 278,524	-20.7%	**$ 252,915**	-9.2%
Total Revenues	$ 351,258	$ 278,524	-20.7%	**$ 252,915**	-9.2%
Expenditures					
Regular Programs	180,704	81,064	-55.1%	**81,135**	0.1%
Career and Technical Ed Programs	1,000	903	-9.7%	**80,000**	8759.4%
Other Instructional Programs	60,317	73,969	0.0%	**60,316**	-18.5%
Pupil Support Services	296	-	-100.0%	**296**	100.0%
Instructional Staff Services	26,115	10,554	-59.6%	**17,017**	61.2%
Plant Services	624	2,408	100.0%	**624**	-74.1%
Student Transportation Services	8,633	6,741	-21.9%	**8,633**	28.1%
Central Services	5,000	-	-100.0%	**5,000**	100.0%
Facility Acquisition & Construction	70,389	106,769	51.7%	**-**	-100.0%
Total Expenditures	$ 353,078	$ 282,408	-20.0%	**$ 253,021**	-10.4%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	-	-	0.0%	**-**	0.0%
Total Other Sources (Uses)	$ -	$ -	0.0%	**$ -**	100.0%
Net Change in Fund Balance	$ (1,820)	$ (3,884)	113.4%	**$ (106)**	-97.3%
Beginning Fund Balance	8,444	8,444	0.0%	**4,560**	-46.0%
Ending Fund Balance	$ 6,624	$ 4,560	-31.2%	**$ 4,454**	-2.3%

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Ouachita Parish School Board
Special Revenue Fund
Local Grant Programs - Combined Budget
Fiscal Year 2014-15

Budget Summary by Object

	2013-2014 Final Budget	2013-2014 Actual (Unaudited)	% Change	**2014-2015 Budget**	% Change
Revenues					
Local Sources	$ 351,258	$ 278,524	-20.7%	**$ 252,915**	-9.2%
Total Revenues	$ 351,258	$ 278,524	-20.7%	**$ 252,915**	-9.2%
Expenditures					
Salaries	$ 74,630	$ 60,711	-18.7%	**$ 74,630**	22.9%
Employee Benefits	19,923	19,127	-4.0%	**18,222**	-4.7%
Purchased Professional Services	6,811	8,485	24.6%	**-**	-100.0%
Purchased Property Services	70,389	111,658	58.6%	**-**	-100.0%
Other Purchased Services	7,738	14,609	88.8%	**7,738**	-47.0%
Supplies	173,587	62,118	-64.2%	**152,431**	145.4%
Property	-	5,700	100.0%	**-**	-100.0%
Total Expenditures	$ 353,078	$ 282,408	-20.0%	**$ 253,021**	-10.4%
Other Sources of Funds	$ -	$ -	0.0%	**$ -**	0.0%
Other Uses of Funds	-	-	0.0%	**-**	0.0%
Total Other Sources (Uses)	$ -	$ -	0.0%	**$ -**	0.0%
Net Change in Fund Balance	$ (1,820)	$ (3,884)	113.4%	**$ (106)**	-97.3%
Beginning Fund Balance	8,444	8,444	0.0%	**4,560**	-46.0%
Ending Fund Balance	$ 6,624	$ 4,560	-31.2%	**$ 4,454**	-2.3%

Fund Balance Classification

Assigned Fund Balance					
Miscellaneous contributions	6,624	4,264	-35.6%	**4,454**	4.5%
Rachel's Challenge Program	-	296	100.0%	**-**	-100.0%
Total Ending Fund Balance	$ 6,624	$ 4,560	-31.2%	**$ 4,454**	-2.3%

These fund balances were assigned by management to be used for the purposes in which the funds were donated or program user fees were charged.

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Ouachita Parish School Board
Special Revenue Fund Budget - Local Grant Programs
Hospital Service District #1 Physical Education Program
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
803-41200	Contributions	$ 227,341	$ 124,425	$ 102,915
	Total Local Revenues	**$ 227,341**	**$ 124,425**	**$ 102,915**
	EXPENDITURES			
803-1110-5130	Elementary-Extra Work\(Ot\)	$ 8,400	$ -	$ 8,400
803-1110-5225	Elementary-Medicare	128	-	-
803-1110-5231	Elementary-TRSL Contributions	1,671	-	1,671
803-1110-5610	Elementary-Supplies	167,878	53,292	70,964
803-1110-5615	Elementary-Inventory/Supplies	-	-	-
803-1110-561520	Elementary-Tech Supplies-Inventory	-	-	-
803-1110-5340	Elementary-Technical Services	-	1,350	-
803-1110-5450	Elementary-Construction Services	-	3,833	-
803-1110-5530	Elementary-Communication	-	14,500	-
803-1110-5730	Elementary-Equipment	-	5,700	-
	Total Regular Programs	**178,077**	**78,675**	**81,035**
803-2219-5582	Other Education Prog-Travel Expense	370	-	370
803-2220-5550	Curriculum-Printing	581	-	581
803-2231-5340	Staff Training -Technical Services	6,811	7,135	-
803-2219-5111	Other Education Prog-Officials/Admin/Mgrs	5,500	-	5,500
803-2219-5225	Other Education Prog-Medicare	80	29	51
803-2219-5231	Other Education Prog-TRSL Contributions	1,111	544	567
803-2220-5130	Curriculum-Extra Work\(Ot\)	5,200	-	5,200
803-2220-5225	Curriculum-Medicare	75	-	75
803-2220-5231	Curriculum-TRSL Contributions	1,050	-	1,050
803-2231-5150	Staff Training -Stipend Pay	2,865	-	2,865
803-2231-5225	Staff Training -Medicare	42	-	42
803-2231-5231	Staff Training -TRSL Contributions	579	-	579
803-2231-5615	Staff Training -Inventory/Supplies	-	1,132	-
	Total Instructional Staff Services	**24,264**	**8,840**	**16,880**
803-2820-5550	Public Information Svcs-Printing	5,000	-	5,000
	Total Central Services	**5,000**	**-**	**5,000**
803-4200-5450	Land & Site Improvements-Construction Services	20,000	36,910	-
	Total Facility Acquisitions & Construction	**20,000**	**36,910**	**-**
	Total Expenditures	**$ 227,341**	**$ 124,425**	**$ 102,915**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - Local Grant Programs
Quality Science & Mathematics (QSM) Grants
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
810-41999019	QSM Grants - Ouachita High	$ 660	$ 560	$ -
810-41999033	QSM Grants - Swartz Upper	736	736	-
810-41999049	QSM Grants - Richwood High	749	748	-
810-41999053	QSM Grants - Good Hope Middle	-	-	-
810-41999141	QSM Grants - Calhoun Middle	383	346	-
	Total Local Revenues	**$ 2,528**	**$ 2,390**	**$ -**
	EXPENDITURES			
810-1100-5610	Regular Programs-Supplies	$ 1,485	$ 2,390	$ -
810-1100-561020	Regular Programs-Tech Supplies	383	-	-
810-1100-561520	Regular Programs-Tech Supplies-Inventory	660	-	-
	Total Regular Programs	**2,528**	**2,390**	**-**
	Total Expenditures	**$ 2,528**	**$ 2,390**	**$ -**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - Local Grant Programs
State Farm Technology Symposium
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
825-41920	Contributions - State Farm	$ -	$ -	$ -
	Total Local Revenues	**$ -**	**$ -**	**$ -**
	EXPENDITURES			
825-2231-5610	Staff Training -Supplies	$ 1,714	$ 1,714	$ -
	Total Instructional Staff Services	**1,714**	**1,714**	**-**
	Total Expenditures	**$ 1,714**	**$ 1,714**	**$ -**
	Net Change in Fund Balance	**$ (1,714)**	**$ (1,714)**	**$ -**
	Beginning Fund Balance	**1,714**	**1,714**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - Local Grant Programs
Rachel's Challenge Program
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
806-41920	Donations	$ -	$ -	$ -
	Total Local Revenues	**$ -**	**$ -**	**$ -**
	EXPENDITURES			
806-2190-5610	Pupil Support-Supplies	$ 296	$ -	$ 296
	Total Pupil support Services	**296**	**-**	**296**
	Total Expenditures	**$ 296**	**$ -**	**$ 296**
	Net Change in Fund Balance	**$ (296)**	**$ -**	**$ (296)**
	Beginning Fund Balance	**296**	**296**	**296**
	Ending Fund Balance	**$ -**	**$ 296**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - Local Grant Programs
BCBS Challenge Program Grant
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
807-41200	Revenues from Other Local Sources	$ 50,389	$ 69,859	$ -
	Total Local Revenues	**$ 50,389**	**$ 69,859**	**$ -**
	EXPENDITURES			
807-4200-5450	Site Improvements-Construction Services	$ 50,389	$ 69,859	$ -
	Total Pupil support Services	**50,389**	**69,859**	**-**
	Total Expenditures	**$ 50,389**	**$ 69,859**	**$ -**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - Local Grant Programs
Miscellaneous Contributions
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
804-41200	Revenue from Other Local Governments	$ 1,000	$ 903	$ 80,000
824-41920	Donations - Summer Reading Program	70,000	80,947	70,000
	Total Local Revenues	**$ 71,000**	**$ 81,850**	**$ 150,000**
	EXPENDITURES			
800-1100-5610	Regular Programs-Supplies	$ 100	$ -	$ 100
	Total Regular Programs	**100**	**-**	**100**
804-1370-5610	Health Sciences-Supplies	-	-	80,000
804-1370-5240	Health Sciences-Testing Fees	1,000	903	
	Total Career & Technical Education	**1,000**	**903**	**80,000**
824-1470-5112	Summer School -Teacher	45,668	53,670	45,668
824-1470-5225	Summer School -Medicare	630	739	630
824-1470-5231	Summer School -TRSL Contributions	10,643	14,845	10,643
824-1470-5115	Summer School-Aides	1,238	1,072	1,238
824-1470-5233	Summer School-LSERS Contributions	1,067	53	1,067
824-1470-5610	Summer School-Supplies	1,071	3,590	1,071
	Total Other Instructional Programs	**60,317**	**73,969**	**60,316**
818-2231-5582	Professional Dev -Travel Expense	137	-	137
	Total Instructional Staff Services	**137**	**-**	**137**
824-2620-5116	Building Operations-Service Workers	480	930	480
824-2620-5225	Building Operations-Medicare	7	13	7
824-2620-5233	Building Operations-LSERS Contributions	137	300	137
823-2620-5441	Building Operations-Building Rent	-	1,056	-
823-2620-5530	Building Operations-Communications	-	109	-
	Total Plant Services	**624**	**2,408**	**624**
824-2721-5116	Transportation-Service Workers	5,280	5,040	5,280
824-2721-5225	Transportation-Medicare	77	73	77
824-2721-5233	Transportation-LSERS Contributions	1,626	1,628	1,626
824-2721-5590	Transportation-Misc Purchased Service	1,650	-	1,650
	Total Transportation Services	**8,633**	**6,741**	**8,633**
	Total Expenditures	**$ 70,811**	**$ 84,021**	**$ 149,810**
	Net Change in Fund Balance	**$ 189**	**$ (2,171)**	**$ 190**
	Beginning Fund Balance	**6,435**	**6,435**	**4,264**
	Ending Fund Balance	**$ 6,624**	**$ 4,264**	**$ 4,454**

Debt Service Fund

Debt Service Funds are used to accumulate monies to pay outstanding bond issues. Bonds were issued by individual school districts created by the School Board. Monies collected and deposited into the Debt Service Fund can only be used to pay expenditures of general obligation bonds, sales tax bonds and certificates of indebtedness.

Although the Louisiana Local Government Budget Act does not require the School Board to adopt an annual budget for debt service funds, this budget is presented due to its dependence on local tax revenues for funding.

The Ouachita Parish School Board has the following established taxing districts:

- School District No. 1
- East Ouachita School District
- West Ouachita School District

School District No. 1 debt is secured by local property tax revenues in the General Fund. However, the annual debt service payments are made with transfers of sales tax proceeds from the West Ouachita Sales Tax Fund, as the capital projects funded by the debt benefits all west-side schools.

In this section, a combined budget summary of all debt service funds is presented by function and by object classifications.

Following the summary schedules are the following individual budgets are presented in a more detailed format for the individual debt service funds:

- School District No. 1 QSCAB Sinking Fund (Westside)
- East Ouachita School District
- West Ouachita School District Bond Reserve Fund
- West Ouachita School District


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Combined Debt Service Funds

Fiscal Year 2014-15

Budget Summary by Function

	2013-14 Final Budget	2013-14 Actual (Unaudited)	% Change	**2014-15 Budget**	% Change
Revenues					
Local Revenues	$ -	$ 7,366,772	100.0%	**$ 7,514,066**	2.0%
Total Revenues	$ -	$ 7,366,772	100.0%	**$ 7,514,066**	2.0%
Expenditures					
Debt Service	-	12,889,146	100.0%	**15,409,981**	19.6%
Total Expenditures	$ -	$ 12,889,146	100.0%	**$ 15,409,981**	19.6%
Other Sources of Funds	$ -	$ 6,555,214	100.0%	**8,555,708**	30.5%
Other Uses of Funds	-	-	0.0%	**-**	0.0%
Total Other Sources (Uses)	$ -	$ 6,555,214	100.0%	**$ 8,555,708**	30.5%
Net Change in Fund Balance	$ -	$ 1,032,840	100.0%	**$ 659,793**	-36.1%
Beginning Fund Balance	$ 12,621,013	$ 12,621,013	0.0%	**$ 13,653,853**	8.2%
Ending Fund Balance	$ 12,621,013	$ 13,653,853	8.2%	**$ 14,313,646**	4.8%

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Ouachita Parish School Board

Combined Debt Service Funds

Fiscal Year 2014-15

Budget Summary by Object

	2013-2014				2014-15	
	Final Budget		Actual (Unaudited)	% Change	**Budget**	% Change
Revenues						
Local Revenues	$	-	$ 7,366,772	100.0%	**$ 7,514,066**	2.0%
Total Revenues	$	-	$ 7,366,772	100.0%	**$ 7,514,066**	2.0%
Expenditures						
Principal		-	7,330,000	100.0%	**9,605,000**	31.0%
Interest		-	5,324,285	100.0%	**5,563,467**	4.5%
Other		-	234,861	100.0%	**241,514**	2.8%
Total Expenditures	$	-	$ 12,889,146	100.0%	**$ 15,409,981**	19.6%
Other Sources of Funds	$	-	$ 6,555,214	100.0%	**8,555,708**	30.5%
Other Uses of Funds		-	-	0.0%	**-**	0.0%
Total Other Sources (Uses)	$	-	$ 6,555,214	100.0%	**$ 8,555,708**	30.5%
Net Change in Fund Balance	$	-	$ 1,032,840	100.0%	**$ 659,793**	-36.1%
Beginning Fund Balance	$ 12,621,013		$ 12,621,013	0.0%	**$ 13,653,853**	8.2%
Ending Fund Balance	$ 12,621,013		$ 13,653,853	8.2%	**$ 14,313,646**	4.8%

Fund Balance Classification

Reserved Fund Balances

School District No. 1	$ 2,025,367	$ 2,701,200	33.4%	**$ 3,377,033**	25.0%
East Ouachita School District	4,434,441	4,791,448	8.1%	**4,775,408**	-0.3%
West Ouachita School District	$ 6,161,205	$ 6,161,205	0.0%	**$ 6,161,205**	0.0%
Total Ending Fund Balances	$ 12,621,013	$ 13,653,853	8.2%	**$ 14,313,646**	4.8%

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Ouachita Parish School Board
Debt Service Fund
East Ouachita School Bonds
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
142-41113	Property Taxes - Debt Service	$ -	$ 7,349,086	$ 7,496,000
142-41116	Property Taxes - Interest/Penalty	-	6,878	6,900
142-41118	Property Taxes - Prior Years	-	1,494	1,500
142-41510	Interest on Investments	-	148	500
	Total Local Sources	**-**	**7,357,606**	**7,504,900**
	Total Revenues	**$ -**	**$ 7,357,606**	**$ 7,504,900**
	EXPENDITURES			
142-2315-000-5313	Pension Funds (State Mandated)	-	224,131	228,614
142-5100-000-5332	Legal/Filing Fees	-	1,000	1,200
142-5100-000-5340	Paying Agent Fees	-	3,442	3,700
142-5100-000-5831	Debt Payment - Principal	-	3,600,000	4,060,000
142-5100-000-5832	Debt Payment - Interest	-	3,172,026	3,227,426
	Total Expenditures	**$ -**	**$ 7,000,599**	**$ 7,520,940**
	Net Change in Fund Balance	**$ -**	**$ 357,007**	**$ (16,040)**
	Beginning Fund Balance	**4,434,441**	**4,434,441**	**4,791,448**
	Ending Fund Balance	**$ 4,434,441**	**$ 4,791,448**	**$ 4,775,408**

Ouachita Parish School Board
Debt Service Fund
West Ouachita School District Bond Reserve
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
152-41510	Interest on Investments	-	-	-
	Total Local Sources	-	-	-
	Total Revenues	$ -	$ -	$ -
	EXPENDITURES			
152-5100-000-5332	Legal/Filing Fees	-	-	-
152-5100-000-5340	Paying Agent Fees	-	-	-
152-5100-000-5831	Debt Payment - Principal	-	-	-
152-5100-000-5832	Debt Payment - Interest	-	-	-
	Total Expenditures	$ -	$ -	$ -
	Net Change in Fund Balance	$ -	$ -	$ -
	Beginning Fund Balance	6,088,703	6,088,703	6,088,703
	Ending Fund Balance	$ 6,088,703	$ 6,088,703	$ 6,088,703

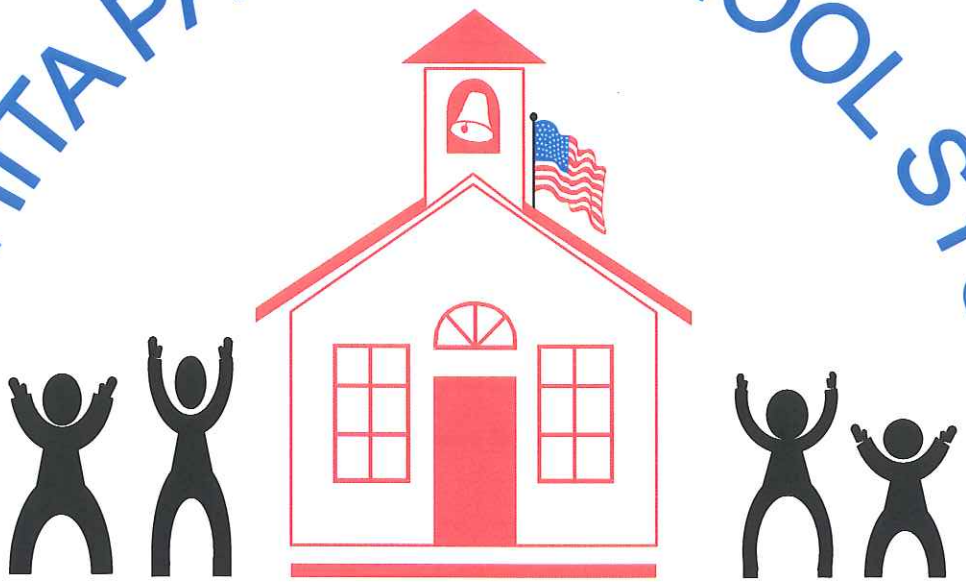
Ouachita Parish School Board
Debt Service Fund
West Ouachita School District
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
151-41510	Interest on Investments	-	-	-
	Total Local Sources	-	-	-
	Total Revenues	$ -	$ -	$ -
	EXPENDITURES			
151-5100-000-5332	Legal/Filing Fees	-	1,075	1,500
151-5100-000-5340	Paying Agent Fees	-	5,213	6,500
151-5100-000-5831	Debt Payment - Principal	-	3,730,000	5,545,000
151-5100-000-5832	Debt Payment - Interest	-	2,152,259	2,336,041
	Total Expenditures	$ -	$ 5,888,547	$ 7,889,041
151-45220	Operating Transfers In	-	5,888,547	7,889,041
151-5200-000-5932	Operating Transfers Out	-	-	-
	Total Other Sources (Uses) of Funds	$ -	$ 5,888,547	$ 7,889,041
	Net Change in Fund Balance	$ -	$ -	$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	$ -	$ -	$ -

Ouachita Parish School Board
Debt Service Fund
School District No. 1 QSCB Sinking Fund (Westside)
Fiscal Year 2014-15

Account Number	Account Description	Final Budget 2013-14	Actual (Unaudited) 2013-14	Budget 2014-15
	REVENUES			
139-41510	Interest on Investments	-	9,166	9,166
	Total Local Sources	**-**	**9,166**	**9,166**
	Total Revenues	**$ -**	**$ 9,166**	**$ 9,166**
	EXPENDITURES			
139-5100-000-5332	Legal/Filing Fees	-	-	-
139-5100-000-5340	Paying Agent Fees	-	-	-
139-5100-000-5831	Debt Payment - Principal	-	-	-
139-5100-000-5832	Debt Payment - Interest	-	-	-
	Total Expenditures	**$ -**	**$ -**	**$ -**
139-45220	Operating Transfers In	-	666,667	666,667
139-5200-000-5932	Operating Transfers Out	-	-	-
	Total Other Sources (Uses) of Funds	**$ -**	**$ 666,667**	**$ 666,667**
	Net Change in Fund Balance	**$ -**	**$ 675,833**	**$ 675,833**
	Beginning Fund Balance	**2,025,367**	**2,025,367**	**2,701,200**
	Ending Fund Balance	**$ 2,025,367**	**$ 2,701,200**	**$ 3,377,033**

OUACHITA PARISH SCHOOL SYSTEM



COMMITTED

to Academic Excellence for ALL Students!

Our Mission:
Through collaboration among all stakeholders, the Ouachita Parish School System will ensure that all students attain the knowledge and skills needed to be productive citizens.