2015-2016

ANNUAL OPERATING BUDGET

of the

OUACHITA PARISH SCHOOL BOARD
Monroe, Louisiana



For the Fiscal Period
July 1, 2015 - June 30, 2016

Gerald "Don" Coker, 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 2015-2016

INTRODUCTORY

SECTION

Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2015-2016

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Ouachita Parish School Board
Annual Operating Budget
Presentation and Format of the Budget Document
Fiscal Year 2015-2016

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 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
- East Ouachita School District Debt Service – General Obligation Bonds
- School District No. 1 Sinking Fund – Qualified School Construction Bonds (West)
- School District No. 1 Debt Service – Limited Tax Certificates (West)
- West Ouachita School District Debt Service – Sales Tax Revenue Bonds
- West Ouachita School District Bond Reserve – Sales Tax Revenue Bonds

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.

Ouachita Parish School Board
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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)]

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
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Presentation of the Budget Document
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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 September 8, 2015 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 20, 2015 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 20, 2015 in the Ouachita Citizen and is scheduled for September 8, 2015 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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PUBLIC NOTICE

OUACHITA PARISH SCHOOL BOARD

PROPOSED 2015-16 ANNUAL OPERATING BUDGET

The Ouachita Parish School Board's proposed 2015-16 annual 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 September 8, 2015 in the Ouachita Parish School Board meeting room at 100 Bry Street, Monroe, LA. The School Board will consider the adoption of the proposed budget at its regular meeting at 12:00 P.M. on September 8, 2015.

Publish Date:

Thursday, August 20, 2015 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, 2015 and ending June 30, 2016.

Whereas, Gerald "Don" Coker, 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, Special Revenue Fund, and Debt Service Fund budgets for the fiscal year beginning July 1, 2015 and ending June 30, 2016, 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 20, 2015; and

Whereas, a public hearing on the proposed General Fund and Special Revenue fund Budgets was held on September 8, 2015 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, 2015, and ending June 30, 2016, 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 2015-16 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 or his/her designee shall have authority to reallocate expenditures between budget categories and to make cumulative budget adjustments that increase or decrease total fund revenues in the General Fund and in individual Special Revenue and Debt Service Funds without Board approval. Any changes in revenue that exceed 5% of budgeted revenue and changes in expenditures that exceed 5% of budgeted expenditures in each respective fund shall be approved in advance by action of the School Board. The Superintendent or his/her designee shall provide to the Board for approval a fund budget of all accumulated changes 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 Superintendent Gerald Don Coker and 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 deemed non-routine in nature is required to 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: Further authority is granted to Superintendent Gerald Don Coker and Director of Business, Juanita Duke, or their successors, to make assignments of fund balances within the definition of Governmental Accounting Standards Board Statement No. 54, and likewise unassign any previous assignments, for specific purposes necessary to conduct the business of the Ouachita Parish School Board in a prudent manner.

SECTION 7: 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 8: 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 9: 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 10: 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 11: This resolution shall continue in effect until superceded by the budget adoption resolution for the subsequent fiscal year.

PASSED AND ADOPTED at Monroe, Louisiana, on this 8th day of September, 2015.

President, Ouachita Parish School Board

ATTEST:

Secretary, Ouachita Parish School Board

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Ouachita Parish School Board
100 Bry Street
Monroe, Louisiana 71201

August 20, 2015

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, 2015 through June 30, 2016. A Public Hearing on the budget will be held on September 8, 2015, 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. Until then, the budget will be available for public inspection at the school board office at 100 Bry Street, Monroe, Louisiana from 8:00 am to 4:00 pm Monday through Friday, excluding holidays.

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 Elementary and Secondary Education Act (ESEA) and the State of Louisiana's accountability system have placed specific mandates on local school systems to meet growth and performance targets setting the course for the continued improvement of education in Louisiana. 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 2015-2016 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 within 10% to 15% of total General Fund expenditures in accordance with the 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 Fund, and Debt Service Fund. The Capital Projects Fund and Internal Service Fund are not included. Only the General Fund and Special Revenue Fund are required to adopt an annual operating budget under the Louisiana Local Government Budget Act and the Debt Service Fund 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 2013-2014	Actual (Unaudited) 2014-2015	Original Budget 2015-2016
Revenues	$ 219,931,394	$ 224,037,733	$ 224,698,719
Expenditures	(214,208,771)	(223,610,092)	(225,936,154)
Other financing Source (Uses), net	(189,648)	3,409,679	(48,606)
Excess Revenues (Expenditures)	5,532,975	3,837,320	(1,286,041)
Beginning Fund Balance	67,081,130	72,614,105	76,451,425
Ending Fund Balance	$ 72,614,105	$ 76,451,425	$ 75,165,384

Explanation of Net Change in Fund Balance –

Total of all funds available to the School Board in this budget will decrease by approximately $1,286,041 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 $597,596 over the prior fiscal year.
  - State Minimum Foundation Program (MFP) funding is projected to decrease this year by $691,186 (before the deduction of local funds sent to other LEAs and before adding Level 4 funding or other funding outside of the MFP) due to starting the year with a lower anticipated student enrollment based on the prior school year's February 1st student count.
  - Overall combined growth in sales taxes of $1.8 million, or 4.1%, is anticipated. This in line with the average growth over the past three consecutive years.
  - Property tax revenues are estimated to increase about 2.4%, or $645,000.
  - Federal grant programs are estimated to start the year $1.4 million less than the prior year, mainly due to carry over funds from the prior year not yet awarded and lower initial grant allocations.
  - State and local grants are expected to decrease about $1.06 million primarily due to the transfer of the administration of the school board's two school-based health centers to a non-profit federally qualified health center.
  - Increase in operating transfers from local sales tax to pay new debt service requirements of $840,239.

- Overall expenditures are projected to increase $2.3 million, or 1.0% as a net result of the following activities:
  - The employer contribution rate to the Teacher's Retirement System is decreasing from 28.0% to 26.3% which is equivalent to a 6.07% decrease in cost, or approximately $1.88 million across all funds.

- The employer contribution rate to the School Employees Retirement system is decreasing from 33.0% to 30.2% for an 8.48% decrease in cost, or approximately $236,112 across all funds.
- Group insurance costs are expected to increase by $1.9 million due to a 12% rate increase went into effect in June 2015.
- The transfer of school-based health centers operations to a non-profit entity reduces operating expenditures by $701,642.
- With federal grant programs allocations being lower by $1.4 million at the start of this year, expenditures are also estimated to decrease by this same amount.
- Approximately $1.4 million increase in employee sales tax supplement distributions is projected from overall increases in sales tax collections.
- Normal employee step increases are anticipated to be approximately $1,003,000, or about 1% of salary annually.
- Increased annual debt service payments by $1.8 million primarily due to new bonds sold in July 2014 and January 2015 as provided in debt service payment schedules.

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 Minimum Foundation Program (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 2013-2014	Actual (Unaudited) 2014-2015	Original Budget 2015-2016
Revenues	$ 143,321,298	$ 144,476,008	$ 145,230,502
Expenditures	(141,147,424)	(146,470,716)	(147,284,866)
Other Financing Sources (Uses), net	(389,648)	1,259,069	438,014
Excess Revenues (Expenditures)	1,784,226	(735,639)	(1,616,350)
Beginning Fund Balance	17,887,451	19,671,677	18,936,038
Ending Fund Balance	$ 19,671,677	$ 18,936,038	$ 17,319,688

Explanation of Net Change in Fund Balance –

The projected reduction in fund balance of approximately $1.6 million is due to anticipated expenditures growing at a faster pace than expected revenues:

Revenue:

General Fund revenue is expected to have a very nominal increase of 0.5%, or $754,494, for fiscal year. The following are the noted changes in anticipated General Fund revenues:

State One-Time Legislative Appropriation

In 2013-14, the state revenues increased due to a one-time state appropriation of $2.88 million outside of the state MFP funding formula with the 50% dedicated to increase teacher pay. In 2014-15 this prior year's 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. For 2015-16, the state legislature approved another one-time state appropriation of $1.46 million to provide additional state funds to continue the teacher pay increases given in 2013-14. This additional funding does not provide for additional pay increases in 2015-16.

State Minimum Foundation Program (MFP) Funding

Based on the initial 2015-16 MFP funding letter from the state, a reduction of $691,186 in the school board's annual state MFP allotment is estimated:

(1) The funded MFP student enrollment of 19,566 at the start of the 2014-15 school year did not hold until the end of the school year, which resulted in a 50% reduction in state MFP per pupil funding for 172 students in 2014-15. Last year's loss of students also impacts the state MFP allocation for the 2015-16 year by reducing the remaining 50% of per pupil funding for those 172 students, or $542,746, as initial MFP funding is allocated for only 19,394 students. Adjustments to the MFP allocation will be made in March 2016 for any increases or decreases in student counts taken during the school year on October 1st and February 1st.

(2) Also, the 2015-16 MFP formula has calculated a lower state funded portion of the average required per pupil amount (PPA) for Ouachita students. The average state funded PPA for 2015-16 is $6,311 which is $8 less per student than the previous year. This is an additional reduction of about $150,000. This is the result of the school board's increased wealth recognized in the MFP formula. Wealth is measured by the district's capacity to raise local dollars for education in comparison to other LEAs. Increasing wealth and slowing student growth results in a higher amount the school board is required to contribute towards the local funded portion of the required minimum MFP per pupil amount.

Property Tax Collections

An increase in collections from the 29.33 mills of property taxes levied by the school board is estimated to be $458,000 based on an average estimated growth of 2.4% in the taxable assessed value of property in recent years.

Erate Reimbursements (Refund of Prior Year Expenditures)

This reimbursement revenue is expected to decrease by approximately $475,000 as the result of a change in the school board's internet and telephone service providers last year. Erate discounts provided by the new service provider is received as an immediate discount on cost of services at the time of payment and not as a reimbursement after the service year is completed. The school board started receiving the discounted service costs in 2014-15 and the lower cost of these services is recognized in the expenditures budgeted for 2015-16.

Expenditures:

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 increase of $814,150 in expenditures, or 0.6% over the previous year, is based on the following changes anticipated:

- Retirement system employer contribution rates were lowered by participating state retirement system actuaries which is expected to result in a decrease of employer retirement costs of approximately $1.3 million. This is an estimated reduction of 5.4% in retirement costs, after considering normal increases in annual salaries.
- A reduction in building repair and renovation expenditures of $1.6 million is anticipated, as the repairs from the storm damage in October 2014 have been concluded.
- Recurring salary step increases are estimated to increase employee salary costs by approximately 0.9%, or $947,651.
- An anticipated $2.28 million increase in group health insurance benefit costs for active and retired employees is expected due to an average 12% premium increase that went into effect in July 2015 by the State of Louisiana's Division of Administration, the administrator of the self-insured Office of Group Benefits health plan. This also includes the payment of $400,000 in annual group insurance premiums increases paid from the District #1 Maintenance & Operation Sales Tax under the *mandated cost* allocation last year.
- Funds for textbook purchases are estimated to be $85,000 less than the prior year at $1,498,764. Textbook funds will be used to purchase middle school history textbook

adoptions that align with new state curriculum standards. Also included are new K-2nd grade reading textbooks (Reading Wonders) and an allocation for replacement textbooks and new high school courses.

- Net increase of approximately 9 positions for areas of critical need that include allotments for 3 teachers, 2 paraprofessionals, 2 bus drivers, 1 middle school director and 1 administrative assistant. This is an estimated increase of $546,280 in General Fund staffing cost.
- Approximately $50,000 is budgeted for extra printing costs for CCSS curriculum.
- An additional $79,630 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 designated for the Supplemental Course Academy program. Total available funding is $300,552.
- A $5 per day increase in the daily rate of pay for a day-by-day substitute bus driver is included. The rate for a substitute bus driver will increase to $56 per day. The estimated increase in salary and benefit cost is $18,000 annually.
- Utility costs are anticipated to be consistent with prior year costs with no significant increases anticipated.
- Overall cost of fleet fuel is estimated to be in line with prior year costs.

Other Sources (Uses) of Funds:

Other sources of funds are expected to be $821,055 less than the prior year. This is primarily due to completion of the one-time repairs and receipt of insurance proceeds in 2014-15 for the storm damage losses that occurred in October 2014.

Other recurring operating transfers include a budget for the following:

- An operating transfer of $100,000 to the District No. 1 Maintenance & Operating Fund is budgeted to help offset excess costs for routine facility maintenance in that fund. This is a reduction of $100,000 in the transfer amount provided in the prior year.
- The transfer of local funds through the MFP to local charter schools is estimated to lower by $45,295 this year according to the 2015-16 initial MFP budget funding letter. This will be adjusted in March 2016 once final local revenues are verified for 2014-15 and adjustments for mid-year changes in student counts are identified. Total transfers of local MFP funds to other LEAs are budgeted currently at $366,782.

Fund Balance:

The General Fund is projected to end the year with a fund balance of approximately $17.3 million, or 11.76% 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 is favored by bond rating agencies for maintaining current and possibly raising future bond ratings for the purpose of incurring debt at the least cost to taxpayers.

The School Board continues its commitment of its General Fund balances for the following purposes:

(1) Major air conditioning and heating system emergency repairs up to $1,000,000.
(2) Workers compensation surety of $625,000 which is required to be held by the State of Louisiana to insure the school board's commitment to pay employee workers compensation benefits.
(3) The unused portion of school instruction fund allotments from prior years plus the current year allotment of $20 per student based on the most recent October 1st count will continue to be available for use by schools for instructional purposes.

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

This parish-wide tax was originally passed by voters on October 3, 1992 has continued to be renewed by voters every 10 years with the last renewal being approved by voters in April 2011 to provide additional support for the school system. The proceeds of this tax were committed by an ordinance adopted by the school board on August 18, 1992 for the following spending purposes and allocations as recommended by the Youth Education Support Committee:

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

Below is a summary of the projected revenue allocation and related budgeted expenditures by spending category for 2015-16:

M&O Allocations	Beginning Balance	Revenue	Expenditures	Ending Balance
Instruction	$ 4,059,686	$ 2,737,482	$ (3,306,619)	$ 3,490,549
Capital Improvements	6,540,705	1,948,947	(1,997,997)	6,491,655
Facility & Equipment Support	358,218	1,240,617	(1,199,046)	399,789
Mandated Costs	3,184,801	1,064,576	(1,279,563)	2,969,814
Salary Restoration	4,278,825	912,494	(1,327,126)	3,864,193
Total	$ 18,422,235	$ 7,904,116	$ (9,110,351)	$ 17,216,000

School District #1 M&O Sales Tax	Actual 2013-2014	Actual (Unaudited) 2014-2015	Original Budget 2015-2016
Revenues	$ 6,929,441	$ 7,310,418	$ 7,804,116
Expenditures	(6,709,486)	(6,714,600)	(9,110,351)
Other Financing Sources	200,000	347,067	100,000
Excess Revenues (Expenditures)	419,955	942,885	(1,206,235)
Beginning Fund Balance	17,059,395	17,479,350	18,422,235
Ending Fund Balance	$ 17,479,350	$ 18,422,235	$ 17,216,000

Revenue:

An increase of 4.0% is anticipated in sales tax collections within the district for the fiscal year based on the average increases over the past 3 years.

Expenditures:

Instruction –

- School instructional allotments for band, choir, libraries, early-bird classes and math and science funds remain unchanged.
- One additional elementary school counselor position is budgeted at a cost of $35,000 for the possible placement of a full time counselor at Claiborne Elementary school due school size.
- Teacher classroom supply fund allocations remain at $100 per teacher for the school year. These funds are allocated to classroom teachers to help offset the cost of classroom expenditures.
- Funds are allotted again for computer lab replacements throughout the district that are now at 6-7 years of life. Estimated cost is $638,863, which is approximately $30,000 more than last fiscal year.
- An allotment of $175,000 is budgeted within the M&O *Instruction* allocation to provide for the growing need for repair or replacement of new classroom technology. The interactive whiteboards and projectors placed in classrooms in 2011 and 2012 are nearing the end of

their warranty periods and increased equipment breakdowns are occurring. Management agrees the ongoing cost to maintain the existing equipment is unsustainable within current funding streams and is researching lower future recurring cost options for repair or replacement of the existing technology.

- No funds have been budgeted to add or expand student computers for online testing and instruction due to the uncertain timeline and scope for online testing and there being no available funding stream to provide for the continued replacement of additional computers being added to inventory. Several purchases to add computers were made in recent years in anticipation of mandatory online testing boasted by the state department of education; since then, state has pushed back the mandatory online testing format and is now in the process of changing state curriculum standards which is the focus of testing.

Salary Support –

- A one-time annual support staff supplement is budgeted to be paid from available funds in the *Salary Support* allocation. This will provide all permanent support employees with a minimum $350 annual supplement payment to be paid in January 2016. The distribution of the supplement is contingent upon the board approving a resolution to provide the supplement and setting forth guidelines for eligibility and distribution. The future payment of this supplement is subject to approval by the school board and the availability of funds.

Capital Outlays –

- Funds were allocated for the purchase of 2 special needs buses in 2014-15; however, the buses were not delivered until after the close of the fiscal year. Therefore, $183,015 has been reallocated to pay for the special needs buses in 2015-16 along with a new allocation of $1,068,643 to purchase 15 new school buses to accommodate 10 expiring buses and additional buses needed for school choice routes and overcrowding in growing school zones. These purchases are made from the *Capital Outlay* fund allocation.
- Approximately $733,000 is budgeted for various facility repair and maintenance projects in the *Capital Outlay* fund allocation. Projects include flooring replacements, road resurfacing, softball field lights, and purchase of portable buildings.

Mandated Cost –

- The estimated expenditures for mandated costs include staffing for the alternative school instructional program at the Ouachita Parish Alternative Center and for maintaining national board certified stipends for teachers and counselors as required by state law.
- Prior year expenditures of $400,000 supplementing the increase in group health insurance costs normally paid in the General Fund are not included in the 2015-16 M&O budget. This cost is included in the General Fund budget for 2015-16.

Other Financing Sources (Uses):
An operating transfer from the General Fund is budgeted for $100,000 to assist with facility and equipment support. This is a reduction in this fund transfer by $100,000 compared to last year. Also, insurance proceeds for heating and air system losses are not estimated until a loss occurs.

1968 Sales Tax – Supplemental Salaries (½ Cent)
This parish-wide sales tax, including the City of Monroe, is a permanent tax approved by voters on May 25, 1968 for the purpose of paying supplemental salaries only to School Board personnel. This sales tax is collected and shared with the Monroe City School Board based on the percentage of average daily enrollment of students on October 1st each year within each school district. Collections are currently being disbursed at a split of 70.1% and 29.9% to Ouachita and Monroe City school boards, respectively. The distributions of tax collections to employees are further dedicated in the following percentages for each employee class by the taxing proposition:

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

1968 Sales Tax	Actual 2013-2014	Actual (Unaudited) 2014-2015	Original Budget 2015-2016
Revenues	$ 10,240,443	$ 10,866,052	$ 11,377,711
Expenditures	(10,220,996)	(10,763,181)	(11,337,711)
Excess Revenues (Expenditures)	19,447	102,871	-
Beginning Fund Balance	1,710,301	1,729,748	1,832,619
Ending Fund Balance	$ 1,729,748	$ 1,832,619	$ 1,832,619

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 balances anticipated. However revenues are projected to increase by about 4.7%, according to recent trends. The increase in revenues will be offset by a proportionate disbursement of salary supplements to employees, which is the purpose of this fund. No related benefits are charged to this sales tax fund. Related benefits (Medicare and retirement) are charged to the General Fund for these supplemental payments in accordance with the legal restrictions of the voter-approved proposition.
- 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 in July and August, respectively.

1995 Sales Tax – Supplemental Salaries (1-Cent)

This parish-wide sales tax, excluding the City of Monroe, is a permanent tax approved by voters on July 15, 1995 to pay supplemental salaries and benefits to School Board personnel. A fixed supplement amount is included in employee monthly salary payments as set by the resolution of the school board on June 5, 1995 as follows:

(1) Regular Instructional Personnel	$3,100
(2) Non-instructional Personnel (11-12 Mo.)	$2,000
(3) Non-instructional Personnel (9-10 Mo.)	$1,500

Any remaining balance of collections is disbursed annually in November as the "14th check" supplement in proportion to the supplements above.

1995 Sales Tax	Actual 2013-2014	Actual (Unaudited) 2014-2015	Original Budget 2015-2016
Revenues	$ 13,974,742	$ 14,733,716	$ 15,324,055
Expenditures	(13,978,418)	(14,220,462)	(15,324,055)
Excess Revenues (Expenditures)	(3,676)	513,254	-
Beginning Fund Balance	5,185,007	5,181,331	5,694,585
Ending Fund Balance	$ 5,181,331	$ 5,694,585	$ 5,694,585

Explanation of Net Change in Fund Balance –

- No major change in fund balance is anticipated. However revenues are projected to increase about 4.0% based the average increase in collection over the past 3 years. This increase also will be offset by the disbursements of salary and benefits to employees, as it is the purpose of this fund. Benefits charged to this fund include employer Medicare and retirement system contributions related to the supplements paid.
- 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 2013-2014	Actual (Unaudited) 2014-2015	Original Budget 2015-2016
Revenues	$ 11,376,264	$ 11,863,880	$ 12,339,353
Expenditures	3,140,674	(4,369,325)	(1,610,835)
Other Financing Sources	(10,385,082)	(7,948,722)	(8,788,961)
Excess Revenues (Expenditures)	(2,149,492)	(454,167)	1,939,557
Beginning Fund Balance	8,942,882	6,793,390	6,339,223
Ending Fund Balance	$ 6,796,390	$ 6,339,223	$ 8,278,780

Explanation of Net Change in Fund Balance –

- An increase of 4.0% in sales tax collections is anticipated based on recent trends.
- The following west-side projects are planned or underway for the 2015-16 fiscal year:
  - Lighting retrofits in various schools with T-8 lighting - $198,719
  - New video surveillance system and cameras at West Ouachita High - $135,000
  - Upgrade walk-in cooler/freezer at Central Elementary - $50,000
  - Replace Riser Middle School Based Health Center Building and drainage work - $175,000
  - Resurface baseball parking lot at West Monroe High School-$150,000
- Other funds are budgeted for use as the need arises for various building or facility repairs or updates, replace school signs, school security and safety upgrades, technology infrastructure expansion, and instructional equipment replacements - $706,116
- In 2015-16, $8,788,961 of the budgeted $12.3 million in sales tax collections and investment earnings will be applied to the principal and interest payments of the $60,490,000 in outstanding sales tax revenue bonds in the West Ouachita School District, the sinking fund payments for future payment of $10,000,000 in School District No.1 qualified school construction bonds; the $13,315,000 outstanding in School District No.1 certificates of indebtedness issued by School District No. 1 in July 2014; and $20,000,000 in new sales tax revenue bonds sold in July 2015. A total of $103,805,000 in outstanding debt obligations is financed by the West Ouachita Sales Tax in 2015-16.

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 2013-2014	Actual (Unaudited) 2014-2015	Original Budget 2015-2016
Revenues	$ 10,610,491	$ 10,759,921	$ 10,822,124
Expenditures	(10,307,833)	(10,375,450)	(10,892,406)
Excess Revenues (Expenditures)	302,658	384,471	(70,282)
Beginning Fund Balance	1,652,532	1,955,190	2,339,661
Ending Fund Balance	$ 1,955,190	$ 2,339,661	$ 2,269,379

Explanation of Net Change in Fund Balance –

- No significant change in fund balance is anticipated as overall expenditures are expected to stay within projected revenues.
- Changes in program revenues are Changes within fund expenditures include a reduction of employer paid retirement costs of approximately $45,000 and an increase of $358,000 to replace outdated and broken large cafeteria equipment in school kitchens.

In March 2015 the school board approved the establishment of a large cafeteria equipment reserve within the Child Nutrition Program Fund to provide for the ongoing replacement of large kitchen equipment. The reserve requirements are:

1. An initial amount of $492,079 of the current Child Nutrition Services fund balance as of June 30, 2014 is to be reserved to establish the Equipment Reserve Fund;
2. No funds shall be transferred to the Equipment Reserve Fund in any fiscal year in which the fund balance of the Child Nutrition Program Fund, excluding the Equipment Reserve balance, falls below the benchmark of 10% of its total annual operating expenditures;
3. Annually thereafter:
    a. 50% of any excess of revenues over expenditures at the end of each fiscal year shall be transferred to the Equipment Reserve Fund for its ongoing maintenance, or
    b. 100% of any excess of revenues over expenditures at the end of each fiscal year shall be transferred to the Equipment Reserve Fund for its ongoing maintenance should the total fund balance of the Child Nutrition Program Fund, including the Equipment Reserve balance, exceed 30% of its total annual operating expenditures; and
4. Starting with the 2015-16 fiscal year, annual expenditures restricted for the replacement of large food service equipment from the Equipment Reserve Fund shall be limited to a maximum of 20% of the equipment reserve fund balance. Any funds required in excess of this annual spending limit in any subsequent fiscal year must be authorized by making the appropriate request to the Finance Committee for consideration and recommendation to the School Board for approval.

The equipment reserve remaining balance is projected to be $318,671 at the end of 2015-16.

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 2013-2014	Actual (Unaudited) 2014-2015	Original Budget 2015-2016
Revenues	$ 5,276,975	$ 5,842,304	$ 5,189,575
Expenditures & Other Financing Uses	(5,276,975)	(5,842,304)	(5,189,575)
Excess Revenues (Expenditures)	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	$ -	$ -	$ -

Programs included in the Title I Programs are Title I, Part A 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 in this original budget to be approximately $596,150 less than the previous year. The Louisiana Department of education at the time this budget is prepared has not allocated remaining rollover funds from the prior year's allocation. These funds will be reflected in a subsequent budget revision if

awarded in the current year. Outside of any available rollover funds remaining from the prior year, the initial 2015-16 Title I allocation is down $646,003 from the 2014-15 annual allocation.

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 2013-2014	Actual (Unaudited) 2014-2015	Original Budget 2015-2016
Revenues	$ 4,498,516	$ 4,540,357	$ 4,092,585
Expenditures & Other Financing Uses	(4,498,516)	(4,540,357)	(4,092,585)
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 10% decrease is initially budgeted in this year's special education grant programs which include IDEA Part B, Preschool, and Early Learning for All programs. The Louisiana Department of education at the time this budget is prepared has not allocated remaining rollover funds from the prior year's allocation. These funds will be reflected in a subsequent budget revision if awarded in the current year. Outside of any available rollover funds remaining from the prior year, the initial 2015-16 IDEA Part B and PRESCHOOL, allocations are in line with the 2014-15 annual allocation.

Other Federal Programs

This fund accounts for all other federally funded programs that pass-through the state, such as funding through Temporary Assistance for Needy Families (TANF) funding for LA-4 Preschool, Title II (teacher quality), Title III (English language acquisition), Career & Technical Education (vocational programs), Math & Science Partnerships, Jobs for America's Graduates, 21st Century Community Learning Centers, Education for Homeless Children and Youth, Advanced Placement Test Fee Program, and Safe Routes to School.

Other Federal Grants	Actual 2013-2014	Actual (Unaudited) 2014-2015	Original Budget 2015-2016
Revenues	$ 3,034,612	$ 2,844,575	$ 2,527,379
Expenditures & Other Financing Uses	(3,035,506)	(2,844,575)	(2,527,379)
Excess Revenues (Expenditures)	(894)	-	-
Beginning Fund Balance	894	-	-
Ending Fund Balance	$ -	$ -	$ -

Explanation of Net Change in Fund Balance –

- For grants funded on a reimbursement basis, budgeted revenues will always equal budgeted expenditures. Other Federal Funds initial budgets are down 11.2% in 2015-16, or $317,196.
- The Louisiana Department of education at the time this budget is prepared has not allocated remaining rollover funds from the prior year's allocation. These funds will be reflected in a

subsequent budget revision if awarded in the current year. Outside of any available rollover funds remaining from the prior year, the changes in the initial 2015-16 allocations are estimated as follows:

- Title II initial annual allocation is down $36,680 from the prior year's allocation.
- Math & Science Partnership funding is higher by $50,000.
- Safe Routes to School Funding is carrying over from the prior year with $104,060 funds available, which exceeds last year's expenditures of $7,169.
- Carol M. White Physical Education grant program ended during the 2014-15 fiscal year, which is a reduction of $111,861 in federal grant funds.
- TANF Early Childhood grant for preschool programs was awarded $50,000 less than the prior year's allocation.
- The 21st Century Community Learning Center grant allocation is $75,600 less than the prior year's award.

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 2013-2014	Actual (Unaudited) 2014-2015	Original Budget 2015-2016
Revenues	$ 2,957,840	$ 2,983,525	$ 1,970,162
Expenditures	(2,717,107)	(2,612,103)	(1,701,015)
Excess Revenues (Expenditures)	240,733	371,422	269,147
Beginning Fund Balance	2,013,211	2,253,945	2,625,367
Ending Fund Balance	$ 2,253,944	$ 2,625,367	$ 2,894,514

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 awards or reductions are made.
- Education Excellence Funds (EEF) are not included in this budget, as funds have not been allocated by the state from the tobacco settlement trust to date. The allocation last year was $332,386. This grant will be included in a budget revision if funds are awarded by the state.
- The state award for Nonpublic textbooks was not received at the time of this budget, and will be included in the revised budget if awarded. Last year's award was $41,889.
- The award for 8(g) Block grant funding for preschool programs was increased by $25,000. This is in addition to an increase in the state LA-4 Early Childhood Program grant of $50,000.
- Due to the changes in the Medicaid services billing program, Medicaid reimbursements for administrative costs related to school based nursing services, mental health and therapy services have been delayed for well over a year. Reimbursements for 2011-12 program administrative costs were received in 2013-14, and it appears 2012-13 administrative costs are now being paid in 2015-16. Billing for direct services provided by pupil support staff performing mental health and therapy services is only allowed for our IEP student population at this time. School nursing services have been approved to bill for direct services starting in 2015-16 for all students served. The fund balance represents balances that are retained by Medicaid Programs from prior years.
- Effective with the 2015-16 school year, the operations of the school based health centers at Riser Middle School and West Monroe High School were transferred to the Morehouse Community Medical Center, Inc. (a federally qualified healthcare center). Therefore,

program revenues and expenditures have ended on August 1, 2015. This is a reduction of $698,583 in grants and revenue over last year in this fund.

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 School Based Health Centers, the Ouachita Parish Policy Jury (Hospital Service District #1) to support medical training courses at Richwood High, and Blue Cross Blue Shield Challenge Grant funds to support physical education in elementary schools parishwide.

Local Grants & Contributions	Actual 2013-2014	Actual (Unaudited) 2014-2015	Original Budget 2015-2016
Revenues	$ 277,237	$ 251,757	$ 268,024
Expenditures	(280,690)	(251,330)	(266,974)
Excess Revenues (Expenditures)	(3,453)	427	1,050
Beginning Fund Balance	8,444	4,990	5,417
Ending Fund Balance	$ 4,990	$ 5,417	$ 6,467

Explanation of Net Change in Fund Balance –

No significant changes in revenues and expenditures are anticipated in local grants.

Debt Service Fund

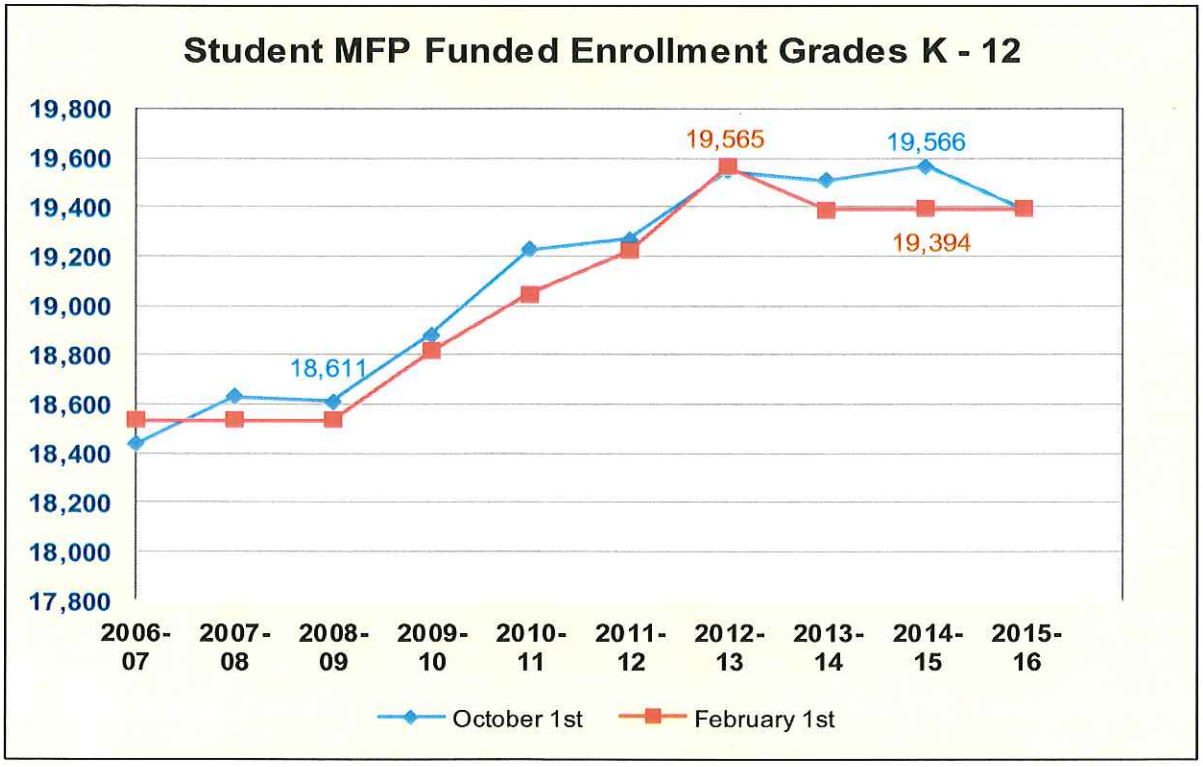
Debt Service Fund is used to accumulate monies to pay towards outstanding bond issues. Bonds were issued by individual school districts. The Ouachita Parish School Board has debt service funds budgeted to service a total of 17 debt issues outstanding in all three of its taxing districts: School District No. 1, the East Ouachita School District, and the West Ouachita School District. Funds provided for making debt service payments in the East Ouachita School District are derived from a 30-mill property tax levied to finance the sale of bonds 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 2013-2014	Actual (Unaudited) 2014-2015	Original Budget 2015-2016
Revenues	$ 7,433,535	$ 7,565,220	$ 7,753,133
Expenditures	(12,895,146)	(15,315,301)	(17,145,022)
Other Financing Sources (Uses)	10,385,082	10,461,877	8,788,961
Excess Revenues (Expenditures)	4,923,471	2,711,796	(602,928)
Beginning Fund Balance	12,621,013	17,544,484	20,256,280
Ending Fund Balance	$ 17,544,484	$ 20,256,280	$ 19,653,352

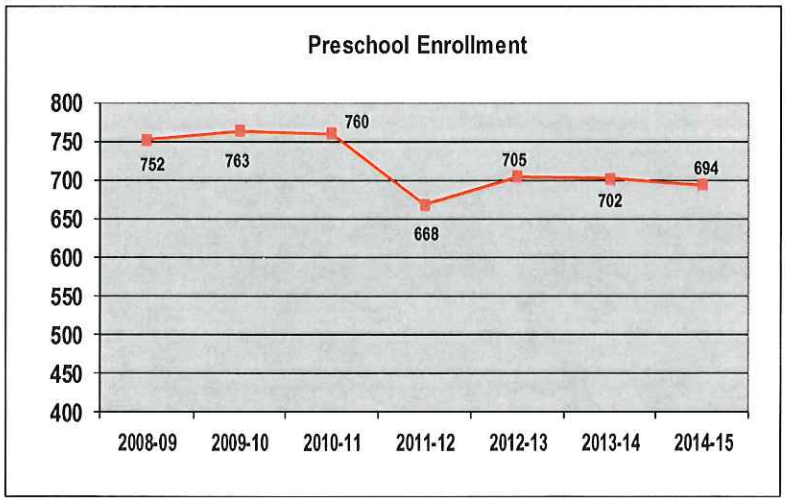
An increase in debt service payments is anticipated of approximately $1.8 million in 2015-16 due to additional debt payments scheduled for new debt issues that will begin in September 2015. These new bond issues are from the sale of $15.0 million in new Limited Tax Certificates of Indebtedness for west-side construction projects in July 2014, $9.8 million in General Obligation Bonds for East Ouachita construction projects in July 2014; and $20 million in new sales tax revenue bonds for west-side construction projects in July 2015.

Student Enrollment Trends

Total *projected* student enrollment for the 2015-16 school year is based on the February 1, 2015 student count and is forecasted to be 19,394, a decrease of 172 students from the prior year's October 1st enrollment count. This year will be almost 10 years from the time Hurricane Katrina impacted Louisiana. Since, Katrina enrollments in grades Kindergarten through 12th in Ouachita Parish schools have steadily increased. However, recent trends show the number of students enrolling in preschool and kindergarten programs decreasing parishwide. The following graph illustrates student enrollment for students in grades Kindergarten through 12th for the past 10 years comparing the MFP funded enrollment counts on October 1st to February 1st of each school year:



In 2015-16 the School Board will operate a total of 40 preschool classrooms within the school system and provide assistance to 3 private daycares. The 32 classrooms and support for 3 private daycare classes are funded with a combination of State 8G trust funds, Cecil J. Picard Early Childhood (LA-4) state grant funds, and federal Title I and Temporary Assistance for Needy Families (TANF) grant funds. The other 8 classrooms are funded by the school board's General Fund for reverse-mainstream and special needs students. The following chart shows the historical enrollment in district operated preschool classrooms as of October 1st each school year:

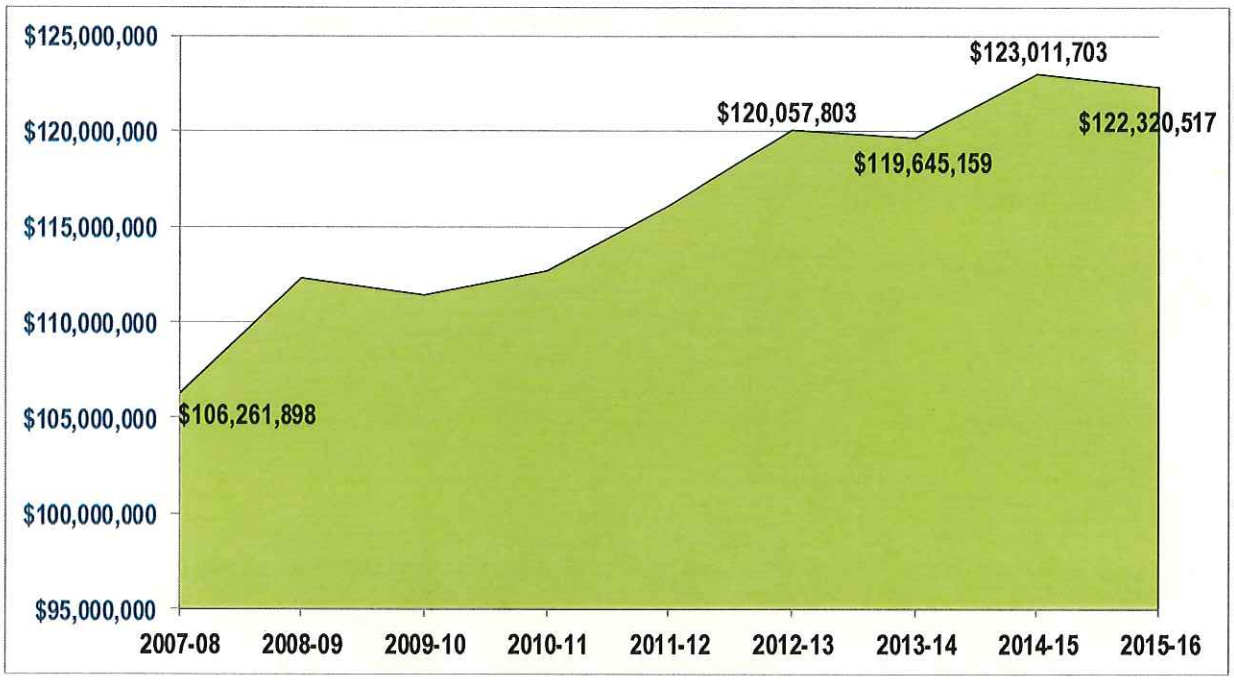


Minimum Foundation Program

The Minimum Foundation Program is the single largest source of funding received by the Ouachita Parish School System. The MFP accounts for approximately 54.4% 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 and adjusted for student counts on February 1st of the budgeted school 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% has been part of the current MFP funding formula since it was implemented in 1992-93. This growth factor was suspended and not funded by the state from 2010-11 to 2013-14 due to the financial conditions the State budget during this time. 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 allocation, which basically made a separate $2.88 million supplemental appropriation received from the state legislature in 2013-14 permanent in the 2014-15 MFP funding formula. However, the mandate to continue funding 2.75% growth factor in future years was removed entirely from the 2014-15 MFP funding formula when the funding resolution was approved by the state legislature that year. Therefore, the MFP funding formula for the 2015-16 budget year does not include any growth funds to cover normal inflationary costs.

This chart shows the state allocations from the MFP to the school board under the MFP funding formula each fiscal year since 2007-08. In fiscal year 2009-10 the total amount of the MFP was reduced by the amount of State Fiscal Stabilization Funds (SFSF) received through the American Recovery & Reinvestment Act (stimulus funds), net of an increase for student growth. Although the State considered the MFP to be fully funded, the SFSF funds were federal dollars required to be accounted for in a separate fund. This represented $3.4 million of MFP funding that normally would have been included in the General Fund but was accounted for in a special revenue fund. However, it should be noted General Fund expenditures offsetting the amount of federal funding were paid from the SFSF fund that year as well.



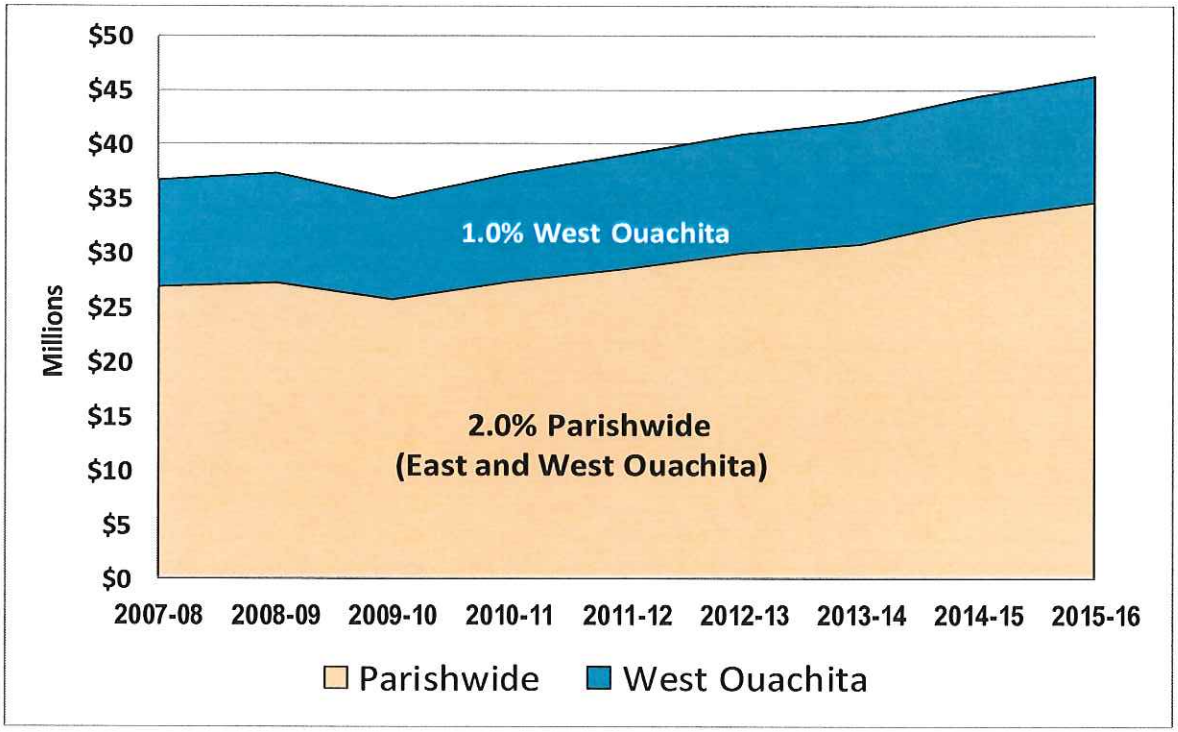
In fiscal year 2010-11, the MFP was reduced by federal Education Jobs (Edujobs) funding – more stimulus funds. Again, the MFP was considered fully funded by the State, but because the Education Jobs funding was federal dollars, it was required to be accounted for in a separate fund. This represented $2.3 million of MFP funding that normally would have been included in the General Fund. Again, expenditures in this amount normally paid by the General Fund were paid from the Edujobs fund. Also, a second allocation for Edujobs fund in the amount of $1.4 million was allotted

by the state in 2010-11 in addition to current MFP funding, but funding was deferred and applied to General Fund expenditures in the 2011-12 fiscal year.

Since 2011-12, MFP funding has been fully supported by state general fund appropriations with no supplemental funding through federal programs.

Sales Taxes

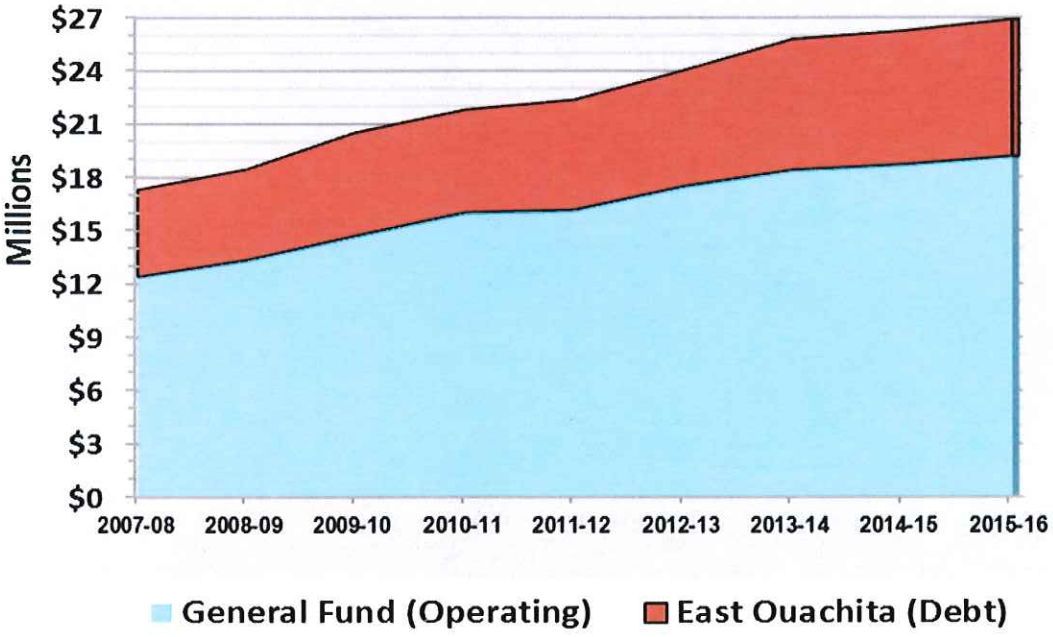
Sales tax collections for the Ouachita Parish School Board account for approximately 20.7% of total operating revenues. The four sales taxes are collected from parish vendors by the City of Monroe who remits vendor tax collection payments to the school board on a monthly basis. It is about a two-month span 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 No. 1 Maintenance & Operating Sales Tax Fund (1/2%) for parish-wide maintenance and operations. The actual revenue for the last 8 years and estimates for 2015-16 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 rebounded and returned to its slow, steady growth pattern.



Property Tax Collections

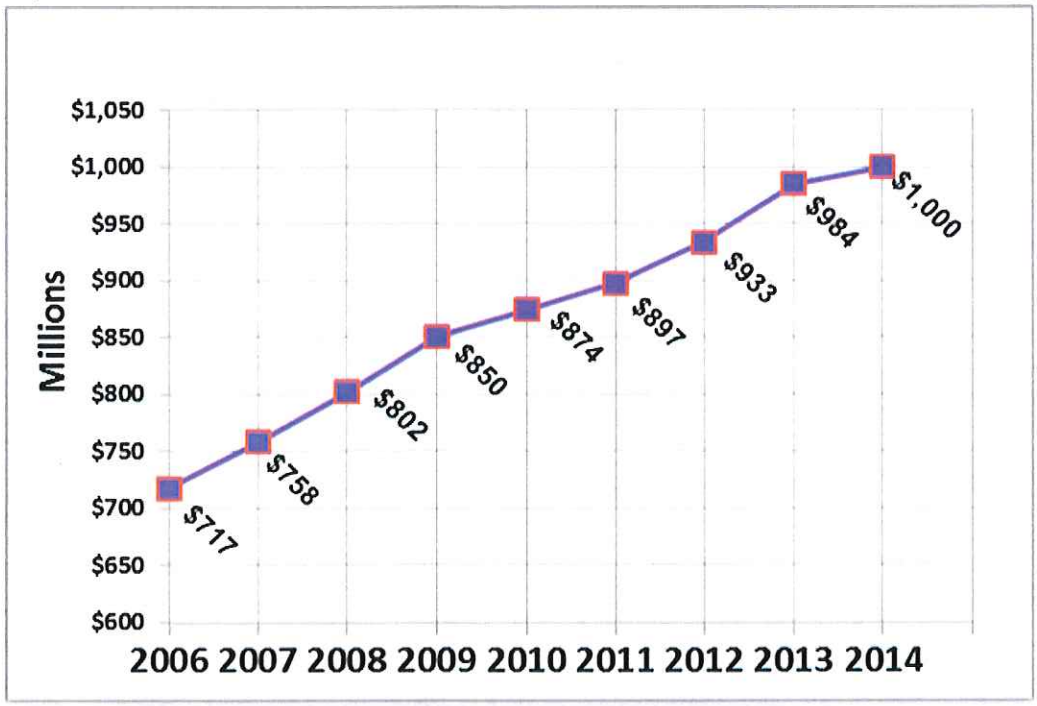
Revenues from property tax collections account for approximately 12% of operating revenues. Currently, three property tax millages are levied by the School Board. These are billed to taxpayers and collected by the Ouachita Parish Sheriff's Office. One is a perpetual 5.14-mill parishwide tax authorized 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. Collections from these two taxes are recorded as General Fund revenue. The third is 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 below indicates the total property tax revenue received by the School Board for 8 previous years and estimated for 2015-16.



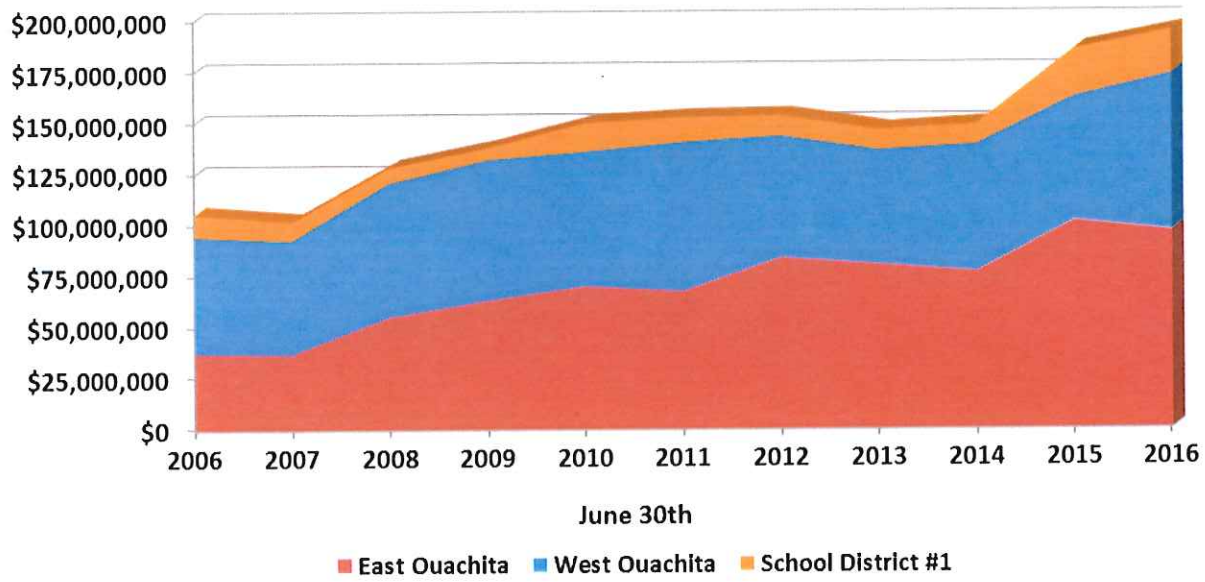
Property Tax Assessments

The Ouachita Parish Assessor's Office reassesses property values once every four years. The last full reassessment of parish properties was conducted in 2012. The following graph illustrates taxable assessed property values for the past 9 years. Property values have steadily rose during this period. The taxable assessed value of property in Ouachita Parish at December 31, 2014 was $999,515,007.



Changes in Debt

The following chart shows the total balance of outstanding long-term debt for the past 10 years and the projected balance at the end of 2015-16. 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, as well as other facility needs for schools in the district. The first $9.8 million series of this issue was sold in July 2014 and a second $18.7 million series was sold in January 2015.



Also, $20,000,000 in sales tax revenue bonds were sold by the West Ouachita School District in July 2015 to provide for new construction programs for schools in western Ouachita Parish. The total estimated principal balance of bonded debt as of June 30, 2015 is $185,430,000, and is anticipated to be $194,625,000 at the close of the 2015-16 fiscal year.

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

2011-12	$9.8 million in General Obligation Bonds - East Ouachita District
	$9.5 million of General Obligation Bonds - East Ouachita District
2014-15	$9.8 million of General Obligation Bonds - East Ouachita District
	$15.0 million of Limited Tax Liability Certificates – School District #1
	$18.7 million of General Obligation Bonds – East Ouachita District
2015-16	$20 million in Revenue Bonds – West Ouachita District

Proposed Plan and Spending Policies for the Current Year

In planning for the 2015-16 operating budget, it was obvious to management the budget reduction measures originally implemented in 2012-13 and continued thereafter need to remain in place for the 2015-16 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 2015-16 fiscal year.

The following are the budget reduction measures recommended to be continued for the 2015-16 fiscal year as previously approved by the School Board:

(1) Freeze funding of the School Matching Funds Policy for 2015-16 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 2015-16 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 2015-16 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 2015-16 fiscal year (with specific guidance provided handling vacancies for classroom teachers, support staff, and administrative/certified contract positions).

In addition, management will be watching student enrollment counts very closely this year. With the recent trend of level student enrollment numbers over the past two years and the growing competition in the K-12 education market, a drop in student enrollment on the October 1, 2015 count could signal more stringent budget reduction measures are needed.

Looking Ahead at Future Budget Years

Uncertainties still remain in the future funding of public education in the State of Louisiana. With the State's budget so heavily dependent on the oil and gas industry, the low price of oil over the past several years has impacted the state's revenue stream adversely. This is one justification for the state suspending the 2.75% growth factor in the state MFP funding formula.

Adding to this uncertainty are concerns over the rising cost of group health insurance benefits for our employees as we move into full implementation of the provisions and penalties of the federal Patient Protection and Affordable Care Act. We have seen substantial growth in employee enrollment in the health insurance plan the school board offers to its employees through the self-insured Office of Group Benefits program administered by the state, as well as a substantial increase in health care premiums paid by both the employee and the school board for health benefits over the past several years with a 12% increase this year alone. Health cost trend rates are always on the rise, and new revenues are not always available to offset these higher costs.

However, this year we are enjoying the 6% decrease in our retirement system costs resulting from the reduction in the contribution rate the school board pays to the state retirement systems to support the future retirement benefits of our employees. As the retirement plan changes made by

the state legislature become fully implemented over time, we should see a continued reduction in the unfunded accrued liabilities in the state retirement plans which will result in an actuarially reduced employer contribution rate. Those changes along with a consistent, strong nationwide and worldwide economy will support improved market and retirement plan performance, which will gradually lower the school board's cost for employee retirement benefits over time and free up revenue streams to meet other school board financial obligations.

The new capital spending plans in East Ouachita and West Ouachita Districts that began in 2014-15 will continue with the proceeds from the sale of $43.5 million in bonds last fiscal year and the $20 million in bonds this fiscal year. In the West Ouachita School District, $35 million in projects are planned over the next three years, which includes a new 5-A competition gymnasium and tennis courts at West Ouachita High, a new vocational facility and stadium renovations at West Monroe High, and other facility renovations and upgrades at other schools in the district. The $28.5 million in projects scheduled for the East Ouachita School District are expected to be completed by December 2018, with the major project currently underway being the construction of the new middle school in eastern Ouachita Parish. Construction of the new school is currently targeted for completion and to receive its first class of students in the 2016-17 school year. With that in mind, management is expecting additional recurring expenditures to be added to the annual operating budget of at least $1.5 million for staffing, utilities, maintenance and upkeep of facilities when the new school opens in 2016-17.

Conclusion

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 every year in creating the 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! We are also mindful of the fiscal challenges increasing 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. But through the past 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.

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 new state curriculum standards, and the development of vocational program pathways required for student graduation and future success. 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 alternatives 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.

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

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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 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,

Gerald Don Coker, Ed.D.
Superintendent

Respectfully submitted,

Juanita H. Duke, CPA, CLSBA
Director of Business


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

FINANCIAL

SECTION


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

Ouachita Parish School Board
Annual Operating Budget
Most Important Features
Fiscal Year 2015-16

1. The 2015-16 MFP initial funding letter estimates a reduction of $691,186 in MFP funding for this year (before adding Level 4 funding or reductions for local funds transferred to other LEAs) primarily due to starting the year with a lower student enrollment based on last year's February 1st student count and due to the state portion of MFP funding per student decreasing $8 per student on average overall.

2. The state legislature has granted a one-time legislative supplement of $1.46 million, equal to a 1.375% growth factor if were included in this year's MFP funding formula, to continue the teacher pay supplements provided in 2013-14.

3. Sales Tax collections are budgeted to increase 4.1% which is within normal growth trends over the last 3 years.

4. Property tax collections are anticipated to be about 2.4% higher but conservatively within normal growth trends for assessed property values over the last 3 years.

5. Teachers Retirement System employer contribution rate will decrease from 28.0% to 26.3% for 2015-16. This is a 6.07% decrease in retirement cost for instructional and administrative positions over prior year.

6. School Employees' Retirement System employer contribution rate will decrease from 33.0% to 30.2% for 2015-16. This is a 8.48% decrease in retirement cost for transportation and maintenance positions over the prior year.

7. Overall employer group insurance costs are anticipated to increase by approximately 9.2% this year. This is due to a 12% average rate increase on the Office of Group Benefits health plans effective for coverage on July 1, 2015.

8. A $100,000 transfer is budgeted from the General Fund to the District #1 Maintenance & Operating Sales Tax Fund to support routine facility maintenance costs.

9. Ending fund balance in the General Fund is estimated to be 11.76% of total expenditures at the end of the budget year, which is within the School Board's minimum fund balance policy of 10 to 15%.

10. This year the administration and operation of two school-based health centers has been transferred to a non-profit federally qualified health center reducing budgeted revenues and expenditures by an estimated $695,000.

11. Initial federal grant program allocations are $1.4 million lower than last year.

12. Debt service payments for principal and interest maturing on bonded debt this year is increasing approximately $1.8 million, which is the result of the sale of $63.5 million in new bonded debt since July 2014.

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Ouachita Parish School Board
Combined Operating Budget
Fiscal Year 2015-16

Budget Summary by Function

	General Fund	Special Revenue Funds	Debt Service Funds	Total Operating Budget
Revenues:				
Local Sources	$ 21,408,315	$ 49,362,720	$ 7,753,133	$ 78,524,168
State Sources	123,652,837	2,572,325	-	126,225,162
Federal Sources	169,350	19,780,039	-	19,949,389
Total Revenues	145,230,502	71,715,084	7,753,133	224,698,719
Expenditures				
Regular Programs	$ 61,044,750	$ 14,569,417	$ -	$ 75,614,167
Special Education Programs	13,838,295	4,178,880	-	18,017,175
Vocational (CTE) Programs	2,403,021	865,941	-	3,268,962
Other Instructional Programs	5,341,245	3,323,569	-	8,664,814
Special Programs	443,413	3,678,386	-	4,121,799
Adult Education Programs	33,081	-	-	33,081
Pupil Support Services	8,145,623	4,175,083	-	12,320,706
Instructional Staff Services	8,815,566	7,374,270	-	16,189,836
General Administration	1,518,040	362,506	-	1,880,546
School Administration	12,364,103	1,910,070	-	14,274,173
Business Services	2,634,169	299,628	-	2,933,797
Plant Services	17,033,109	5,951,015	-	22,984,124
Student Transportation Services	9,420,077	1,974,884	-	11,394,961
Central Services	2,934,305	244,727	-	3,179,032
Food Services	1,229,573	12,019,849	-	13,249,422
Community Service Programs	28,351	-	-	28,351
Facility Acquisition & Construction	58,145	578,041	-	636,186
Debt Service	-	-	17,145,022	17,145,022
Total Expenditures	$ 147,284,866	$ 61,506,266	$ 17,145,022	$ 225,936,154
Other Sources of Funds	$ 909,000	$ 100,000	$ 8,788,961	$ 9,797,961
Other Uses of Funds	(470,986)	(9,375,581)	-	(9,846,567)
Total Other Sources (Uses)	$ 438,014	$ (9,275,581)	$ 8,788,961	$ (48,606)
Net Change in Fund Balance	$ (1,616,350)	$ 933,237	$ (602,928)	$ (1,286,041)
Beginning Fund Balance	18,936,038	37,259,107	20,256,280	76,451,425
Ending Fund Balance	$ 17,319,688	$ 38,192,344	$ 19,653,352	$ 75,165,384
Fund Balance as a percentage of Total Expenditures	11.76%	62.10%	114.63%	33.27%

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Ouachita Parish School Board
Combined Operating Budget
Fiscal Year 2015-16

Budget Summary by Object

	General Fund	Special Revenue Funds	Debt Service Funds	Total Operating Budget
Revenues:				
Local sources	$ 21,408,315	$ 49,362,720	$ 7,753,133	$ 78,524,168
State sources	123,652,837	2,572,325	-	126,225,162
Federal sources	169,350	19,780,039	-	19,949,389
Total Revenues	145,230,502	71,715,084	7,753,133	224,698,719
Expenditures:				
Salaries	$ 83,962,734	$ 36,994,838	$ -	$ 120,957,572
Employee Benefits	47,456,820	8,076,507	-	55,533,327
Purchased Professional Services	1,792,527	1,354,909	-	3,147,436
Purchased Property Services	1,335,700	2,041,472	-	3,377,172
Other Purchased Services	2,258,063	1,098,832	-	3,356,895
Supplies	9,976,388	9,879,493	-	19,855,881
Property	437,951	2,020,704	-	2,458,655
Miscellaneous	64,683	39,511	17,145,022	17,249,216
Total Expenditures	$ 147,284,866	$ 61,506,266	$ 17,145,022	$ 225,936,154
Other Sources of Funds	$ 909,000	$ 100,000	$ 8,788,961	$ 9,797,961
Other Uses of Funds	(470,986)	(9,375,581)	-	(9,846,567)
Total Other Sources (Uses)	$ 438,014	$ (9,275,581)	$ 8,788,961	$ (48,606)
Net Change in Fund Balance	$ (1,616,350)	$ 933,237	$ (602,928)	$ (1,286,041)
Beginning Fund Balance	18,936,038	37,259,107	20,256,280	76,451,425
Ending Fund Balance	$ 17,319,688	$ 38,192,344	$ 19,653,352	$ 75,165,384
Fund Balance as a percentage of Total Expenditures	11.76%	62.10%	114.63%	33.27%

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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
COMMITTED
to Academic Excellence
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Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2015-16

Budget Summary by Function

	2014-2015 Final Budget	2014-2015 Actual (Unaudited)	% Change	2015-2016 Budget	% Change
Revenues					
Local Revenues	$ 21,503,157	$ 21,475,237	-0.1%	**$ 21,408,315**	-0.3%
State Revenues	122,845,957	122,844,326	0.0%	**123,652,837**	0.7%
Federal Revenues	171,685	156,445	-8.9%	**169,350**	8.2%
Total Revenues	$ 144,520,799	$ 144,476,008	0.0%	**$ 145,230,502**	0.5%
Expenditures					
Regular Programs	$ 60,872,916	$ 60,256,571	-1.0%	**$ 61,044,750**	1.3%
Special Education Programs	13,724,027	13,508,695	-1.6%	**13,838,295**	2.4%
Vocational (CTE) Programs	2,463,742	2,332,387	-5.3%	**2,403,021**	3.0%
Other Instructional Programs	5,613,805	5,290,686	-5.8%	**5,341,245**	1.0%
Special Programs	382,570	389,296	1.8%	**443,413**	13.9%
Adult Education Programs	29,120	30,034	3.1%	**33,081**	10.1%
Pupil Support Services	8,187,716	8,083,360	-1.3%	**8,145,623**	0.8%
Instructional Staff Services	8,367,878	8,360,311	-0.1%	**8,815,566**	5.4%
General Administration	1,478,406	1,425,192	-3.6%	**1,518,040**	6.5%
School Administration	12,207,453	12,244,271	0.3%	**12,364,103**	1.0%
Business Services	2,720,635	2,609,773	-4.1%	**2,634,169**	0.9%
Plant Services	17,947,454	17,915,457	-0.2%	**17,033,109**	-4.9%
Student Transportation Services	9,222,148	9,211,844	-0.1%	**9,420,077**	2.3%
Central Services	3,058,213	2,921,733	-4.5%	**2,934,305**	0.4%
Food Services	1,079,734	1,066,761	-1.2%	**1,229,573**	15.3%
Community Service Programs	28,351	28,351	0.0%	**28,351**	0.0%
Facility Acquisition and Construction	710,025	795,995	12.1%	**58,145**	-92.7%
Total Expenditures	$ 148,094,193	$ 146,470,716	-1.1%	**$ 147,284,866**	0.6%
Other Sources of Funds	$ 2,334,592	$ 1,872,131	-19.8%	**$ 909,000**	-51.4%
Other Uses of Funds	(573,838)	(613,062)	6.8%	**(470,986)**	-23.2%
Total Other Sources (Uses)	$ 1,760,754	$ 1,259,069	-28.5%	**$ 438,014**	-65.2%
Net Change in Fund Balance	$ (1,812,640)	$ (735,639)	-59.4%	**$ (1,616,350)**	119.7%
Beginning Fund Balance	$ 19,671,677	$ 19,671,677	0.0%	**$ 18,936,038**	-3.7%
Ending Fund Balance	$ 17,859,037	$ 18,936,038	6.0%	**$ 17,319,688**	-8.5%
Fund Balance as a Percentage of Total Expenditures	12.06%	12.93%		11.76%	

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Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2015-16

Budget Summary by Object

	2014-2015 Final Budget	2014-2015 Actual (Unaudited)	2014-2015 % Change	2015-2016 Budget	2015-2016 % Change
Revenues					
Local Sources	$ 21,503,157	$ 21,475,237	-0.1%	**$ 21,408,315**	-0.3%
State Sources	122,845,957	122,844,326	0.0%	**123,652,837**	0.7%
Federal Sources	171,685	156,445	-8.9%	**169,350**	8.2%
Total Revenues	$ 144,520,799	$ 144,476,008		**$ 145,230,502**	0.5%
Expenditures					
Salaries	$ 83,850,024	$ 82,785,672	-1.3%	**$ 83,962,734**	1.4%
Employee Benefits	46,041,190	46,357,217	0.7%	**47,456,820**	2.4%
Professional Services	1,850,344	1,857,220	0.4%	**1,792,527**	-3.5%
Property Services	2,815,201	3,084,122	9.6%	**1,335,700**	-56.7%
Other Purchased Services	2,283,525	2,159,332	-5.4%	**2,258,063**	4.6%
Supplies	10,887,942	9,793,399	-10.1%	**9,976,388**	1.9%
Property	307,474	362,898	18.0%	**437,951**	20.7%
Miscellaneous	58,493	70,855	21.1%	**64,683**	-8.7%
Total Expenditures	$ 148,094,193	$ 146,470,716	-1.1%	**$ 147,284,866**	0.6%
Other Sources of Funds	$ 2,334,592	$ 1,872,131	-19.8%	**$ 909,000**	-51.4%
Other Uses of Funds	(573,838)	(613,062)	6.8%	**(470,986)**	-23.2%
Total Other Sources (Uses)	$ 1,760,754	$ 1,259,069	-28.5%	**$ 438,014**	-65.2%
Net Change in Fund Balance	$ (1,812,640)	$ (735,639)	-59.4%	**$ (1,616,350)**	119.7%
Beginning Fund Balance	$ 19,671,677	$ 19,671,677	0.0%	**$ 18,936,038**	-3.7%
Ending Fund Balance	$ 17,859,037	$ 18,936,038	6.0%	**$ 17,319,688**	-8.5%

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	781,674	811,211	3.8%	**1,000,000**	23.3%
School Instructional Funds	-	11,968	0.0%	**-**	-100.0%
School Rewards	-	7,001	0.0%	**-**	-100.0%
16th Section Land Timber Reserve	-	-	0.0%	**105,000**	100.0%
Assigned Fund Balance					
Drivers Education	202,777	196,859	-2.9%	**209,254**	6.3%
Gifted and Talented Instruction	73,103	83,629	14.4%	**76,103**	-9.0%
Special Education Funds	101,950	101,950	0.0%	**132,206**	29.7%
Scholarship Funds	2,402	2,402	0.0%	**2,042**	-15.0%
Unassigned Fund Balance	16,072,131	17,096,018	6.4%	**15,170,083**	-11.3%
Total Ending Fund Balance	$ 17,859,037	$ 18,936,038	6.0%	**$ 17,319,688**	-8.5%

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Ouachita Parish School Board
Annual Operating Budget
General Fund
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	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
		REVENUES			
1	100-41111	Property Tax - Constitutional	$ 3,300,000	$ 3,301,331	$ 3,382,279
2	100-41112	Property Tax - Renewable	15,350,000	15,391,572	15,768,971
3	100-41114	Property Tax - 1% Sheriff Payments	601,191	601,191	608,341
4	100-41116	Property Tax - Penalty/Interest	13,000	23,175	21,500
5	100-41118	Property Tax - Prior Year	1,774	(1,674)	-
6	100-41312	Tuition-Summer School	-	(100)	-
7	100-41510	Interest on Investments	400,000	129,401	180,000
8	100-41542	Earn Oth Real Property	28,000	28,677	30,000
9	100-41910	Rentals/Leases	7,500	12,389	13,000
10	100-41930	Gain/Loss- Sale Of Assets	1,000	-	-
11	100-41940	Textbook Sales & Rentals	2,000	3,705	3,800
12	100-41993	Refund Pr Yr Expenditures	725,000	725,961	250,000
13	100-41999	Other Misc Revenue	22,000	7,325	10,000
14	100-41999009	Garnishment Fees	4,880	5,295	5,300
15	100-41999012	Reimbursement of Transportation Cost	25,000	23,960	24,000
16	100-41999013	SFS Cost Reimbursement	110,135	109,777	110,000
17	100-41999014	Employee Reimbursement-Cellphone	1,386	1,414	1,400
18	100-41999018	Fingerprinting Fees	7,000	6,920	7,000
19	100-41999024	Employee Reimbursement-Uniforms	2,280	2,280	2,280
20	100-41999041	Bus Use Fees-Outside LEA	10,000	8,954	9,000
21	100-41999042	Restitution	800	1,018	1,000
22	100-41999045	Field Trip Fees	35,000	53,087	53,000
23	100-41999046	Extra Duty Pay Reimbursement	98,000	124,668	129,000
24	100-41999047	Substitute Pay Reimbursement	80,000	67,951	68,000
25	100-41999091	Interest Income - Debt	10	10	-
26	100-41999122	Bus Use Fees - Schools	150,000	205,529	205,800
27	105-41311	Tuition-Other	170,077	209,977	220,000
28	107-41312	Tuition-Summer School	42,371	8,600	19,766
29	110-41999	Other Misc Revenue	2,902	3,231	428
30	117-41999	Other Misc Revenue	1,200	1,563	1,600
31	100-41999143	Student of the Year	1,300	1,329	1,350
32	100-41950	Timber Reserve	13,851	41,643	40,000
33	100-41115	Property Tax - Protest	5,500	5,492	5,500
34	100-41532	Unrealized Gain (Loss) on Investments	90,000	183,865	50,000
35	100-41999056	Extended Leave Reimbursement	200,000	185,721	186,000
36		**Total Local Revenues**	**21,503,157**	**21,475,237**	**21,408,315**
37	100-43110	Minimum Foundation Program (MFP)	121,552,480	121,552,479	120,861,293
38	100-43120	16th Section Land Fund Interest	8,956	8,956	8,956
39	100-43230	Professional Improvement Program (PIP)	106,377	106,377	105,000
40	100-43810	Revenue Sharing Const Tax	188,883	188,883	188,883
41	100-43815	Revenue Sharing-Other Taxes	633,750	633,750	633,750
42	100-43910	PIPS Retirement Contributions	32,000	32,000	34,094
43	100-43190	State Supplement-50% Unrestricted	44,350	42,678	35,065
44	121-43290	One-time Legislative Appropriation	-	-	1,460,244
45	100-43190036	WMHS-License Plate	1,000	1,042	-
46	123-43190	MFP Supplemental Course	-	220,922	224,146

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	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
47	123-43290	Supplemental Course Legislative Appropriation	-	-	76,406
48	124-43110	MFP Career Development	57,239	57,239	25,000
49	123-43110	MFP Supplemental Course	220,922	-	-
50		**Total State Revenues**	**122,845,957**	**122,844,326**	**123,652,837**
51	100-44330019	JROTC-Navy (OPHS)	71,700	71,739	71,700
52	100-44330036	JROTC-Air Force (WMHS)	56,305	44,700	53,950
53	100-44330049	JROTC-Army (RHS)	43,680	40,006	43,700
54		**Total Federal Revenues**	**171,685**	**156,445**	**169,350**
55		**Total Revenues**	**144,520,799**	**144,476,008**	**145,230,502**

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	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
		EXPENDITURES			
		1100 - Regular Programs			
56	100-1100-000-5115	Paraprofessionals	62,663	61,188	61,738
57	100-1100-000-5121	Substitute Teachers-Employee Vacancy	607,920	548,220	548,220
58	100-1100-000-5123	Substitute Teachers	907,817	890,942	890,290
59	100-1100-707-5123	Substitute Teachers-Dibels	6,000	-	-
60	100-1100-000-5124	Substitute - Support Staff	-	138	138
61	100-1100-000-5210	Group Insurance	15,877	21,960	26,071
62	100-1100-000-5211	State Life Insurance	26	30	30
63	100-1100-000-5213	HRA 1000 Group Insurance	1,000	1,000	2,000
64	100-1100-000-5225	Medicare	21,254	21,657	21,853
65	100-1100-707-5225	Medicare-Dibels	75	-	-
66	100-1100-000-5231	TRSL Contributions	104,722	117,339	104,404
67	100-1100-707-5231	TRSL Contributions -Dibels	327	-	-
68	100-1100-000-5250	Unemployment Compensation	7,157	-	7,157
69	100-1100-000-5260	Workers Compensation	1,670	1,768	13,872
70	100-1100-000-5270	Retiree Health Benefits	2,806,281	2,936,819	3,236,237
71	100-1100-062-5270	Retiree Health Benefits	-	40,411	71,963
72	100-1100-000-5281	Sick Leave Severance	6,369	-	6,369
73	100-1100-000-5430	Repairs & Maintenance	1,900	7,725	2,000
74	100-1100-179-5550	Printing-Edline/Gradequick	200	102	200
75	100-1100-707-5550	Printing-Dibels	8,000	-	-
76	100-1100-172-5564	Tuition - Dual Enrollment Fees	20,000	21,006	20,000
77	100-1100-000-5582	Travel Expense	1,957	1,139	1,957
78	100-1100-179-5582	Travel Expense-Edline/Gradequick	2,000	-	3,500
79	100-1100-143-5582	Travel-Student of the Year	200	-	20
80	100-1100-074-5582	Travel-Reading Interventionist	-	161	200
81	100-1100-143-5590	Misc Purchased Services-Student of the Year	30	25	30
82	100-1100-000-5610	Supplies	580,556	468,163	546,024
83	100-1100-106-5610	Read 180-Supplies	500	178	500
84	100-1100-128-5610	Testing Services-Supplies	5,000	3,388	5,000
85	100-1100-143-5610	Supplies-Student of The Year	4,100	4,449	4,100
86	100-1100-179-5610	Supplies-Edline/Gradequick	100	15	-
87	100-1100-707-5610	Dibels-Supplies	250	-	-
88	120-1100-000-5610	Tog Gains Program - Supplies	10,709	3,044	6,720
89	100-1100-000-5615	Supplies-Inventory	4,500	7,813	5,000
90	100-1100-000-5642	Textbooks	1,577,189	1,540,370	1,373,764
91	100-1100-076-5642	Textbooks-Advanced Placement	-	-	100,000
92	100-1100-172-5642	Textbooks-Dual Enrollment	2,000	971	2,000
93	100-1100-000-5732	Vehicle Expense	30	30	-
94	100-1100-106-534020	Read 180 Technical Services	25,000	24,735	24,900
95	100-1100-179-553020	Edline/Gradequick-Data/Online Services	43,379	38,909	84,000
96	100-1100-000-561020	Technology Supplies	10,000	58,175	11,500
97	100-1100-179-561020	Edline/Gradequick-Tech Supplies	15,000	11,133	15,000
98	100-1100-128-561020	Testing-Technology Supplies	1,000	148	1,000
99	100-1100-106-561020	Read 180-Technology Supplies	1,000	-	1,000
100	100-1100-000-561520	Technology Supplies-Inventory	70,024	127,829	183,145
101	100-1100-179-561520	Edline/Gradequick-Inventory Tech Supplies	104,500	84,253	-

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102	100-1100-106-573520	Read 180-Software	-	-	112,726
		1105 - Kindergarten			
103	100-1105-000-5112	Kindergarten Teacher	2,763,415	2,684,663	2,708,827
104	100-1105-103-5112	PIP-Professional Improvement Program	4,045	1,411	1,425
105	100-1105-000-5210	Group Insurance	409,116	417,356	455,463
106	100-1105-000-5211	State Life Insurance	376	373	376
107	100-1105-000-5212	KMG Life Insurance	800	796	796
108	100-1105-000-5213	HRA 1000 Group Insurance	4,000	4,000	4,000
109	100-1105-000-5225	Kindergarten-Medicare	39,706	38,611	40,508
110	100-1105-000-5231	TRSL Contributions	859,238	835,256	791,624
111	100-1105-000-5281	Sick Leave Severance Pay	32,585	9,809	20,000
		1110 - Elementary (Grades 1-8)			
112	100-1110-000-5112	Elementary Teacher	22,382,198	22,100,407	22,299,172
113	100-1110-074-5112	Reading Interventionist	679,661	679,002	685,118
114	100-1110-103-5112	PIP-Professional Improvement Program	10,443	10,438	10,534
115	100-1110-106-5112	Read 180 Teachers	270,076	270,074	272,505
116	100-1110-128-5122	Testing Services-Seasonal Staff	17,000	22,105	22,197
117	100-1110-000-5130	Elementary-Extra Work Salaries	1,035	1,130	1,130
118	100-1110-000-5210	Group Insurance	3,265,854	3,424,850	3,791,267
119	100-1110-074-5210	Group Insurance-Interventionists	99,890	100,554	107,394
120	100-1110-106-5210	Read 180 Teachers-Group Insurance	39,208	39,685	43,134
121	100-1110-000-5211	State Life Insurance	5,147	7,430	7,440
122	100-1110-074-5211	State Life Insurance-Interventionists	358	356	357
123	100-1110-106-5211	Read 180 Teachers-State Life Insurance	324	324	324
124	100-1110-000-5212	KMG Life Insurance	8,577	8,469	8,468
125	100-1110-074-5212	Intervention-KMG Life Insurance	75	77	76
126	100-1110-000-5213	HRA 1000 Group Insurance	9,000	9,000	9,000
127	100-1110-000-5214	HSa 775 Group Insurance	7,020	2,650	2,650
128	100-1110-000-5225	Elementary-Medicare	336,886	335,700	338,683
129	100-1110-074-5225	Medicare-Interventionists	10,328	10,501	10,593
130	100-1110-103-5225	PIP-Professional Improvement Program-Medicare	56	54	55
131	100-1110-106-5225	Medicare-Read 180 Teachers	3,546	3,410	3,442
132	100-1110-128-5225	Testing Services-Medicare	240	317	322
133	100-1110-000-5231	TRSL Contributions	7,004,723	6,965,183	6,601,334
134	100-1110-074-5231	TRSL Contributions -Interventionists	215,295	216,902	206,307
135	100-1110-106-5231	TRSL Contributions -Read 180 Teachers	87,892	85,353	80,893
136	100-1110-128-5231	TRSL Contributions -Testing Services	2,712	3,002	2,795
137	100-1110-000-5233	LSERS Contributions	15,808	15,912	14,694
138	100-1110-000-5239	Other Retirement Contributions	15,216	15,335	15,638
139	100-1110-000-5280	Leave Severance Pay	7,445	-	7,445
140	100-1110-000-5281	Sick Leave Severance Pay	65,568	95,472	80,000
141	100-1110-074-5281	Sick Leave Severance Pay-Interventionist	7,175	13,511	13,510
142	100-1110-074-5582	Travel-Interventionists	3,759	1,345	1,344
		1130 - High School (Grades 9-12)			
143	100-1130-000-5112	Secondary Teacher	9,991,923	9,673,115	9,760,184
144	100-1130-103-5112	PIP-Professional Improvement Program	7,678	7,521	7,589
145	100-1130-106-5112	Read 180 Teachers	129,572	128,100	129,252
146	100-1130-128-5112	Testing Services-Teacher	250	-	-
147	100-1130-128-5122	Secondary Testing-Seasonal Staff	6,270	4,030	4,036

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	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
148	100-1130-000-5130	Secondary-Extended Work	1,500	100	1,500
149	100-1130-000-5210	Group Insurance	1,482,856	1,510,418	1,692,131
150	100-1130-106-5210	Group Insurance-Read 180 Teachers	19,895	19,867	21,591
151	100-1130-000-5211	State Life Insurance	3,948	3,760	3,764
152	100-1130-106-5211	Medicare-Read 180 Teachers	68	65	66
153	100-1130-000-5212	KMG Life Insurance	5,336	5,129	5,129
154	100-1130-000-5213	HRA 1000 Group Insurance	7,000	7,000	7,000
155	100-1130-000-5214	HSa 775 Group Insurance	5,400	3,163	5,400
156	100-1130-000-5225	Secondary-Medicare	150,472	147,643	148,974
157	100-1130-103-5225	Medicare-PIP-Professional Improvement Program	64	62	63
158	100-1130-106-5225	Medicare-Read 180 Teachers	1,986	1,974	1,993
159	100-1130-128-5225	Medicare-Testing Services	95	58	59
160	100-1130-000-5231	TRSL Contributions	3,177,498	3,095,509	2,933,808
161	100-1130-106-5231	TRSL Contributions -Read 180 Teachers	41,723	41,616	39,440
162	100-1130-128-5231	TRSL Contributions -Testing Services	1,824	1,078	1,022
163	100-1130-000-5281	Sick Leave Severance Pay	52,474	61,109	61,000
164	120-1130-000-5610	Top Gains Program-Supplies-Inventory	281	-	281
165	100-1130-094-5810	ACT Test Fees	-	8,260	-
166	100-1130-111-553020	Credit Recovery-Online Services	60,725	60,938	65,000
167		**Total Regular Programs**	**60,872,916**	**60,256,571**	**61,044,750**
		1200 - Special Education			
168	100-1200-000-5260	Workers Compensation	93	28	-
		1210 - Special Education - Instruction			
168	100-1210-000-5112	Special Education Teacher	4,158,978	4,119,711	4,291,781
169	100-1210-103-5112	PIP-Professional Improvement Program	3,684	7,370	7,438
170	100-1210-000-5115	Special Education Paraprofessional	1,797,975	1,766,308	1,857,162
171	100-1210-000-5121	Substitute Teachers-Employee Vacancy	7,850	4,850	4,850
172	100-1210-000-5123	Substitute Teachers	62,103	52,878	72,884
173	100-1210-000-5124	Substitute Paraprofessionals	187,223	188,646	188,508
174	100-1210-000-5210	Group Insurance	1,110,021	1,115,324	1,197,351
175	100-1210-000-5211	State Life Insurance	4,579	4,466	4,491
176	100-1210-000-5212	KMG Life Insurance	1,490	1,467	1,467
177	100-1210-000-5213	HRA 1000 Group Insurance	3,000	3,000	3,000
178	100-1210-000-5214	HSa 775 Group Insurance	2,325	1,385	1,550
179	100-1210-000-5290+	Other Employee Benefits	-	10,000	20,000
180	100-1210-000-5225	Medicare	89,923	88,231	89,016
181	100-1210-103-5225	PIP-Medicare	78	70	72
182	100-1210-000-5231	TRSL Contributions	1,759,639	1,718,873	1,629,053
183	100-1210-000-5239	Other Retirement Contributions	18,670	18,492	18,859
184	100-1210-000-5250	Unemployment Compensation	1,140	-	-
185	100-1210-000-5260	Workers Compensation	-	-	4,455
186	100-1210-000-5270	Retiree Health Benefits	507,542	532,176	586,335
187	100-1210-000-5281	Sick Leave Severance Pay	29,018	24,433	25,000
188	100-1210-000-5290	Other Employee Benefits	150	5,000	-
189	100-1210-000-5530	Data/Online Services	2,553	2,412	2,400
190	100-1210-000-5582	Travel Expense	31	-	-
191	100-1210-000-5610	Supplies Expense	2,000	589	2,000
192	111-1210-000-5615	ACT 13 Funds-Inventoriable Supplies	60,000	-	60,000

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	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
		1214 - Special Education - Physical Education			
193	100-1211-000-5112	Special Education Resource Teacher	569,241	569,701	574,827
194	100-1211-000-5210	Group Insurance	73,016	79,503	91,531
195	100-1211-000-5211	State Life Insurance	68	65	66
196	100-1211-000-5212	KMG Life Insurance	490	483	483
197	100-1211-000-5213	HRA 1000 Group Insurance	2,000	2,000	2,000
198	100-1211-000-5225	Medicare	8,196	8,363	8,435
199	100-1211-000-5231	TRSL Contributions	178,233	183,529	173,944
200	100-1211-000-5239	Other Retirement Contributions	6,553	6,555	6,685
		1214 - Special Education - Physical Education			
201	100-1214-000-5112	Adaptive P. E. Teacher	124,493	116,355	120,329
202	100-1214-000-5210	Group Insurance	21,115	20,576	22,069
203	100-1214-000-5225	Medicare	1,688	1,618	1,632
204	100-1214-000-5231	TRSL Contributions	40,114	37,930	36,762
		1216 - Special Education - Preschool			
205	100-1216-000-5112	Preschool Teacher	381,531	370,775	308,258
206	100-1216-000-5115	Preschool Paraprofessional	154,138	141,416	127,213
207	100-1216-000-5210	Group Insurance	106,210	96,633	80,821
208	100-1216-000-5211	State Life Insurance	229	210	196
209	100-1216-000-5212	KMG Life Insurance	217	197	179
210	100-1216-000-5225	Medicare	7,230	6,823	5,999
211	100-1216-000-5231	TRSL Contributions	152,957	144,831	120,095
212	100-1216-000-5281	Sick Leave Severance Pay	2,264	-	2,200
		1220 - Gifted and Talented			
213	100-1220-000-5112	Gifted and Talented (GT) Teachers	1,167,783	1,167,378	1,174,854
214	100-1220-103-5112	PIP-Professional Improvement Program	1,379	1,377	1,390
215	100-1220-000-5121	GT Substitute Teacher-Employee Vacancy	16,450	3,200	10,000
216	100-1220-000-5123	GT Substitute Teacher	10,353	8,418	10,000
217	100-1220-000-5210	Group Insurance	173,121	178,868	205,069
218	100-1220-000-5211	State Life Insurance	539	536	535
219	100-1220-000-5212	KMG Life Insurance	420	420	420
220	100-1220-000-5225	Medicare (1.45%)	17,686	17,709	17,867
221	100-1220-103-5225	PIP-Medicare	22	19	20
222	100-1220-000-5231	TRSL Contributions	347,416	347,395	329,249
223	100-1220-000-5239	Other Retirement Contributions	7,220	8,006	8,164
224	110-1220-000-5240	Tuition Reimbursement	11,000	-	-
225	100-1220-000-5270	Retiree Health Benefits	235,336	245,854	270,803
226	100-1220-000-5281	Sick Leave Severance Pay	13,930	7,006	7,006
227	110-1220-000-5300	Educational Services	-	1,010	1,000
228	110-1220-000-5582	Travel Expense-Itinerant	10,601	6,777	10,000
229	110-1220-000-5610	Supplies	16,886	11,135	12,000
230	100-1220-000-5642	Textbooks	50,315	50,315	25,000
231	110-1220-000-5810	Dues & Fees	232	-	232
232	110-1220-000-561020	Technology Supplies	1,000	-	1,000
233	110-1220-000-561520	Technology Inventoriable Supplies	2,290	-	2,290
234		**Total Special Education Programs**	**13,724,027**	**13,508,695**	**13,838,295**
		1300 - Career and Technical Education Programs			
235	100-1300-000-5123	Substitute Teacher	26,327	25,823	25,823
236	100-1300-000-5225	Medicare (1.45%)	299	375	378

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237	100-1300-000-5231	TRSL Contributions	1,176	1,036	983
238	100-1300-000-5270	Retiree Health Benefits	131,432	137,387	151,836
239	100-1300-000-5300	Purchased Professional Services	-	5,000	5,000
240	100-1300-000-5569	Tuition - Technical College	25,687	5,300	5,000
241	100-1300-000-5610	Supplies	5,000	4,159	5,000
242	124-1300-000-5610	MFP Career Development Supplies	13,567	13,183	25,000
243	124-1300-000-5615	MFP Career Development Inventoriable Supplies	8,640	-	-
244	100-1300-000-5810	Dues and Fees	-	4,946	5,000
		1310 - Agriculture			
245	100-1310-000-5112	Agriculture-Teacher Salaries	231,638	231,639	233,724
246	100-1310-000-5210	Group Insurance	25,042	25,036	28,225
247	100-1310-000-5212	KMG Life Insurance	252	252	252
248	100-1310-000-5225	Medicare (1.45%)	3,767	3,782	3,815
249	100-1310-000-5231	TRSL Contributions	73,689	74,038	70,169
250	100-1310-000-5282	Annual Leave Severance	8,334	8,334	8,334
251	100-1310-000-5582	Agriculture Teachers-Travel Expense	6,000	3,259	8,000
252	100-1310-131-5610	Agriculture Supplies- $50/Student	22,000	26,899	24,200
253	100-1310-000-5610	Agriculture Supplies	4,000	-	4,000
254	100-1310-000-561520	Agriculture Inventoriable Supplies	-	-	1,813
		1340 - Family and Consumer Sciences			
255	100-1340-000-5112	Home Living-Teacher Salaries	449,443	445,595	449,607
256	100-1340-000-5210	Group Insurance	56,908	56,966	55,802
257	100-1340-000-5211	State Life Insurance	57	54	55
258	100-1340-000-5212	KMG Life Insurance	252	252	252
259	100-1340-000-5214	HSa 775 Group Insurance	775	725	775
260	100-1340-000-5225	Medicare (1.45%)	7,082	6,983	7,040
261	100-1340-000-5231	TRSL Contributions	146,951	145,911	138,288
262	100-1340-000-5281	Sick Leave Serverance	6,498	-	6,498
263	100-1340-000-5430	Home Living-Equipment Repairs	3,400	3,185	3,400
264	100-1340-000-5582	Home Living-Travel Expense	1,000	435	1,000
265	100-1340-000-5610	Home Living-Supplies	2,000	571	2,000
266	100-1340-136-5610	Home Living Supplies-School Allotments	11,508	11,312	14,800
267	100-1340-000-5615	Home Living Inventoriable Supplies	1,916	740	1,000
268	100-1340-000-5642	Home Living-Textbooks	1,500	1,437	1,500
269	100-1340-000-561020	Home Living-Technology Supplies	1,000	276	1,000
		1350 - Business and Administration			
270	100-1350-000-5112	Trade and Industry Teacher	40,235	40,235	40,597
271	100-1350-000-5120	Part-time Staff	15,000	12,975	15,000
272	100-1350-000-5210	Group Insurance	6,470	6,588	6,610
273	100-1350-000-5225	Medicare (1.45%)	804	826	833
274	100-1350-000-5231	TRSL Contributions	11,938	13,035	12,354
275	100-1350-000-5610	Supplies	2,500	472	1,500
276	100-1350-000-5642	Textbooks	5,000	4,539	3,000
		1360 - Business and Administration			
277	100-1360-000-5112	Business Teachers	617,193	600,349	605,752
278	100-1360-000-5210	Group Insurance	97,653	97,063	108,202
279	100-1360-000-5211	State Life Insurance	249	226	226
280	100-1360-000-5213	HRA 100 Group Insurance	-	1,000	1,000
281	100-1360-000-5225	Medicare (1.45%)	8,084	8,592	8,666
282	100-1360-000-5231	TRSL Contributions	170,541	179,240	169,877

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	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
283	100-1360-000-5281	Sick Leave Serverance	6,652	-	6,652
284	100-1360-000-5582	Business Teachers-Travel Expense	215	-	215
285	100-1360-000-561020	Supplies	200	244	20
286	100-1360-000-561520	Inventoriable Supplies	1,583	1,516	1,500
		1370 - Health Science			
287	100-1370-000-5112	Health Science Teacher	48,005	44,382	44,781
288	100-1370-103-5112	PIP-Professional Improvement Program	1,896	1,749	1,765
289	100-1370-000-5225	Medicare (1.45%)	783	735	742
290	100-1370-103-5225	PIP-Medicare	27	25	25
291	100-1370-000-5231	TRSL Contributions	15,178	14,197	13,455
292	100-1370-000-5610	Supplies	1,000	1,004	1,000
293	100-1370-000-5642	Health Science-Textbooks	3,000	950	2,000
		1390 - Other Career and Technical Programs			
294	100-1390-077-5120	COE Student Workers	54,645	54,088	54,089
295	100-1390-077-5225	Medicare-COE Student Workers	793	785	791
296	100-1390-000-5582	Travel	750	-	750
297	100-1390-000-5610	Supplies	5,900	2,112	5,900
298	100-1390-000-5615	Inventoriable Supplies	9,000	-	5,000
299	100-1390-000-5810	Dues and Fees	350	-	350
300	100-1390-000-561020	Technology Supplies	800	570	800
301	100-1395-000-5112	STEM Teacher	58,832	-	-
302	100-1395-000-5225	Medicare (1.45%)	66	-	-
303	100-1395-000-5231	TRSL Contributions	1,260	-	-
304		**Total Career and Technical Education Programs**	**2,463,742**	**2,332,387**	**2,403,021**
		1400 - Co-Curricular Activities			
305	100-1400-000-5250	Unemployment Compensation	77	-	-
306	100-1400-000-5260	Workers Compensation	17,543	17,541	-
307	100-1400-000-5270	Retiree Health Benefits	-	(4,597)	-
308	100-1410-000-5111	HS Band Coordinator	1,100	1,200	1,211
309	100-1410-000-5112	HS Band Teacher	381,956	359,194	362,428
310	100-1410-000-5120	HS Band Part Time Staff	3,473	3,527	3,527
311	100-1410-000-5123	HS Band Substitute Teacher	1,648	2,168	2,168
312	100-1410-000-5210	Group Insurance	35,109	33,615	33,807
313	100-1410-000-5211	State Life Insurance	351	324	324
314	100-1410-000-5212	KMG Life Insurance	273	252	252
315	100-1410-000-5213	HRA 1000 Group Insurance	2,000	2,000	2,000
316	100-1410-000-5214	HSa 775 Group Insurance	-	1,050	1,550
317	100-1410-000-5225	Medicare (1.45%)	6,037	5,726	5,777
318	100-1410-000-5231	TRSL Contributions	121,051	115,070	109,060
319	100-1410-000-5430	HS Band Repairs & Maintenance Services	1,875	1,875	1,875
320	100-1410-000-5522	Property Insurance	156	156	156
321	100-1410-000-5582	HS Band Travel Expense	3,202	832	3,208
322	100-1410-000-5610	HS Band Supplies	3,755	3,300	3,530
323	100-1410-000-5615	HS Band Inventoriable Supplies	-	28,753	28,753
324	100-1410-138-5615	HS Band Uniforms	28,753	-	-
325	100-1411-000-5112	Elem/Middle Band Teacher	371,659	343,794	346,890
326	100-1411-000-5123	Elem/Middle Band Substitute Teacher	3,081	2,738	2,738
327	100-1411-000-5210	Elem/Middle Band Group Insurance	39,710	37,133	37,993
328	100-1411-000-5211	Elem/Middle Band State Life Insurance	388	356	357

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329	100-1411-000-5212	Elem/Middle Band KMG Life	91	84	84
330	100-1411-000-5214	HSa 775 Group Insurance	775	500	775
331	100-1411-000-5225	Elem/Middle Band Medicare (1.45%)	4,867	4,582	4,616
332	100-1411-000-5231	TRSL Contributions-Elem/Middle Band	115,363	108,679	103,004
333	100-1411-000-5582	Elem/Middle Band Travel Expense	2,000	846	2,008
334	100-1411-000-5615	Elem/Middle Band Inventoriable Supplies	80,547	33,484	-
335	100-1412-000-5111	High School Choir Coordinator	1,100	1,200	1,211
336	100-1412-000-5112	High School Choir Teacher	62,195	61,608	62,162
337	100-1412-000-5210	HS Choir Group Insurance	2,216	5,112	5,765
338	100-1412-000-5225	HS Choir Medicare (1.45%)	959	937	947
339	100-1412-000-5231	TRSL Contributions-HS Choir	18,485	18,067	17,122
340	100-1412-000-5610	HS Choir Supplies	2,000	-	2,000
341	100-1412-139-5610	HS Choir Uniforms	10,000	-	10,000
342	100-1412-000-534020	HS Choir Technology Services	2,000	-	2,000
343	100-1413-000-5112	Elem/Middle Choir Teacher	11,074	12,395	10,978
344	100-1413-000-5225	Elem/Middle Choir Medicare (1.45%)	875	866	854
345	100-1413-000-5231	TRSL Contributions-Elem/Middle Choir	15,789	15,812	14,588
346	100-1413-000-5582	Elem/Middle Choir Travel Expense	9,000	8,102	9,000
347	100-1413-000-5610	Elem/Middle Choir Supplies	2,600	2,288	2,600
348	100-1413-139-5610	Elem/Middle Choir Uniforms	5,000	9,818	5,000
349	100-1413-000-5615	Elem/Middle Choir Inventoriable Supllies	1,000	-	1,000
350	100-1413-000-5810	Elem/Middle Choir Dues and Fees	200	95	200
351	100-1413-000-561020	Elem/Middle Choir Tech Supplies	500	413	500
352	100-1413-000-561520	Elem/Middle Choir Inventoriable Tech Supllies	300	190	300
353	100-1414-000-5112	Cheer/Dance Supplement-Teacher	133,820	126,696	127,846
354	100-1414-000-5120	Cheer/Dance Supplement-Part Time Staff	44,650	39,023	39,000
355	100-1414-000-5130	Cheer/Dance Extra Duty	-	150	150
356	100-1414-000-5225	Cheer/Dance Medicare (1.45%)	2,305	2,205	2,233
357	100-1414-000-5231	TRSL Contributions-Cheer/Dance	35,172	34,232	32,453
		1420 - Athletics Program			
358	100-1420-000-5112	School Athletic Director	510,193	444,293	448,292
359	100-1420-103-5112	PIP-Professional Improvement Program	2,380	2,040	2,058
360	100-1420-118-5112	Coaching Supplements-Elem/Middle	310,805	311,411	314,243
361	100-1420-119-5112	Coaching Supplements-High Schools	661,693	662,699	668,666
362	100-1420-182-5112	Athletic Trainer	266,073	241,374	243,544
363	100-1420-075-5120	MFP Supplement-Athletic Trainers	177,119	200,474	200,160
364	100-1420-118-5120	Coaching Supplements-Elem/Middle	2,450	3,500	3,500
365	100-1420-119-5120	Coaching Supplement-Part Time Staff	2,000	2,200	2,200
366	100-1420-000-5120	Part-time Staff	-	660	-
367	100-1420-000-5123	Substitute Pay	1,139	795	-
368	100-1420-000-5130	Extra Work-Overtime	25,913	26,482	26,483
369	100-1420-119-5130	Extra Work-Overtime-Coaching Supplement	300	-	-
370	100-1420-000-5210	Group Insurance	54,767	48,882	54,639
371	100-1420-182-5210	Group Insurance-Athletic Trainer	35,294	32,049	32,154
372	100-1420-000-5211	State Life Insurance	324	27	27
373	100-1420-000-5212	KMG Life Insurance	420	42	42
374	100-1420-000-5225	Medicare (1.45%)	7,426	6,516	6,572
375	100-1420-075-5225	Medicare-Coaching Supplements	7,036	2,888	2,915
376	100-1420-103-5225	Medicare-PIP-Professional Improvement Program	20	-	-
377	100-1420-118-5225	Medicare-Elem/Middle Coaching Supplements	4,140	4,152	4,193

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378	100-1420-119-5225	Medicare-High School Coaching Supplements	8,520	8,581	8,653
379	100-1420-182-5225	Medicare-Athletic Trainer	4,042	3,716	3,748
380	100-1420-000-5231	TRSL Contributions	149,178	130,540	123,721
381	100-1420-075-5231	TRSL Contributions-Coaching Supplements	3,324	5,082	4,817
382	100-1420-118-5231	TRSL Contributions-Elem/Middle Coaching Supplements	82,689	82,969	78,660
383	100-1420-119-5231	TRSL Contributions-High School Coaching Supplements	181,726	181,474	171,995
384	100-1420-182-5231	TRSL Contributions-Athletic Trainer	83,233	76,433	72,439
385	100-1420-000-5233	MFP Supplement-TRSL Contributions	264	21	19
386	100-1420-118-5233	LSERS Contributions-Elem/Middle Coaching Supplemen	1,286	1,452	1,341
387	100-1420-119-5233	LSERS Contributions-High School Coaching Supplemen	666	-	-
388	100-1420-075-5233	LSERS Contriubtions-Student Coaches	-	924	853
389	100-1420-000-5260	Workers Compensation	-	-	9,020
390	100-1420-000-5281	Sick Leave Severance	7,204	-	5,000
391	100-1420-000-5282	Annual Leave Severance	4,611	4,613	4,613
392	100-1420-182-5290	Athletic Trainers-Other Benefits	1,500	1,605	1,500
393	100-1420-000-5300	Professional & Technical Services	3,000	1,476	-
394	100-1420-000-5340	Technical Services	4,400	4,385	4,400
395	100-1420-000-5430	Repairs & Maintenance Services	28,233	13,526	14,336
396	100-1420-182-5430	Athletic Trainer-Repairs & Maintenance	1,750	1,746	1,750
397	125-1420-000-5430	Storm Damage-Repairs & Maintenance	2,315	-	-
398	100-1420-000-5529	Storm Damage-Repairs & Maintenance	20,719	20,719	20,719
399	100-1420-182-5530	Athletic Trainers-Data/Online Services	2,400	1,826	2,000
400	100-1420-182-5582	Athletic Trainers-Travel Expense	900	1,789	2,000
401	100-1420-000-5610	Supplies	30,000	21,422	35,000
402	100-1420-000-5615	Inventoriable Supplies	27,500	22,090	25,000
403	100-1420-000-5730	Equipment	7,000	5,500	4,000
404	100-1420-000-561520	Inventoriable Technology Supplies	2,000	3,664	1,000
		1440 - Driver Education Program			
405	105-1440-000-5112	Driver Education Teacher	92,740	100,010	94,705
406	105-1440-000-5115	Driver Education Paraprofessional	300	300	303
407	105-1440-000-5225	Medicare (1.45%)	1,296	1,393	1,316
408	105-1440-000-5231	TRSL Contributions	25,940	28,087	24,987
409	105-1440-000-5430	Repairs & Maintenance Services	45	435	450
410	105-1440-000-5523	Vehicle Insurance	3,028	3,028	3,028
411	105-1440-000-5550	Printing	5,829	5,971	5,971
412	105-1440-000-5582	Travel	1,000	886	1,000
413	105-1440-000-5610	Supplies	1,220	55	1,220
414	105-1440-000-5626	Fuel	13,887	10,917	13,887
415	105-1440-000-5810	Dues & Fees	250	371	250
		1450 - Junior Reserve Officer Training Corp (JROTC)			
416	100-1450-000-5112	JROTC Instructor	402,250	414,022	417,747
417	100-1450-000-5210	Group Insurance	49,850	14,629	16,952
418	100-1450-000-5225	Medicare (1.45%)	6,240	6,554	6,613
419	100-1450-000-5231	TRSL Contributions	123,433	129,512	122,745
420	100-1450-000-5270	Retiree Health Benefits	41	43	47
421	125-1450-000-5340	Storm Damage-Technical Services	4,300	983	-
422	100-1450-000-5430	Repairs & Maintenance Services	5,000	2,624	2,624
423	100-1450-000-5582	Travel Expense	5,000	3,371	5,000
424	100-1450-000-5610	Supplies	10,959	10,966	10,957
		1460 - After School Programs			

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425	100-1460-129-5112	After School LEAP Teacher	33,000	40,365	33,363
426	100-1460-129-5120	After School LEAP- Part-time Staff	-	90	90
427	100-1460-127-5130	After School Extra Work/Overtime	360	675	675
428	100-1460-129-5225	After School LEAP Medicare (1.45%)	442	527	385
429	100-1460-127-5225	After School Tutoring Medicare (1.45%)	4	8	8
430	100-1460-129-5231	TRSL Contributions-After School LEAP	8,124	10,468	7,217
431	100-1460-127-5231	TRSL Contributions-After School Tutoring	102	189	179
432	100-1460-129-5233	LSERS Contributions-After School LEAP	470	235	432
		1470 - Summer School Programs			
433	107-1470-000-5112	Credit Recovery Teacher	30,000	14,040	14,126
434	100-1470-000-5112	Credit Recovery Teacher	-	1,762	1,778
435	107-1470-000-5120	Credit Recovery Part Time Staff	800	503	500
436	107-1470-000-5225	Credit Recovery Medicare (1.45%)	447	211	212
437	100-1470-000-5225	Credit Recovery Medicare (1.45%)	-	25	25
438	107-1470-000-5231	TRSL Contributions-Credit Recovery	8,624	3,864	3,662
439	100-1470-000-5231	TRSL Contributions-Credit Recovery	-	282	268
440	100-1470-129-5442	Equipment/Vehicle Rental	-	332	350
441	100-1470-129-5610	After School LEAP-Supplies	2,000	2,171	2,000
442	107-1470-000-561020	Credit Recovery-Tech Supplies	2,500	971	1,500
		1480 - Alternative Programs			
443	100-1480-110-5112	Saturday School Suspension Teacher	7,000	6,860	6,922
444	100-1480-110-5115	In-School Suspension Paraprofessional	36,901	33,920	34,228
445	100-1480-110-5120	Part-time Staff	4,000	3,640	3,640
446	100-1480-110-5210	Saturday School Suspension Group Insurance	7,641	7,728	10,918
447	100-1480-000-5225	In-School Suspension Medicare (1.45%)	918	881	889
448	100-1480-100-5225	Alternative Program Medicare	139	85	87
449	100-1480-110-5225	Saturday School Suspension Medicare	719	628	635
450	100-1480-000-5231	TRSL Contributions-In-School Suspension	18,241	17,636	16,714
451	100-1480-100-5231	TRSL Contributions-Alternative Program	2,703	1,687	1,599
452	100-1480-110-5231	TRSL Contributions-Saturday School Suspension	13,078	12,172	11,537
453	100-1480-000-5270	Retiree Health Benefits	413	433	477
454	100-1480-110-5281	Sick Leave Serverance	2,083	-	2,000
455	100-1480-240-5569	Tuition-GED Online	1,000	620	1,000
456	100-1480-000-5582	Travel Expense	1,175	-	1,175
457	100-1480-096-5582	Travel Expense-JAG	1,200	1,325	1,325
458	100-1480-096-5610	Supplies-JAG	2,500	346	2,500
		1490 - Other Instructional Programs			
459	100-1490-078-5120	At-Risk Tutoring-Part Time Staff	420	-	-
460	100-1490-000-5130	Extra Work-Overtime	14,925	19,605	19,605
461	100-1490-000-5225	Medicare (1.45%)	203	266	268
462	100-1490-078-5225	At-Risk Tutoring-Medicare	6	-	-
463	100-1490-000-5231	TRSL Contributions-Extra Work-Overtime	4,075	5,489	5,202
464	100-1490-078-5231	TRSL Contributions-At-Risk Tutoring	118	-	-
465	100-1490-000-5270	Retiree Health Benefits	81,912	85,910	94,628
466	100-1490-172-5564	Dual Enrollment (IHE) Tuition	30,500	7,172	10,000
467	123-1490-000-5564	MFP Supplemental Course Tuition	220,922	220,922	300,552
468	100-1490-000-5564	Tuition	-	18,413	-
469	100-1490-114-5582	Spelling Bee-Travel	1,500	-	500
470	100-1490-114-5590	Spelling Bee-Other Purchased Services	3,500	-	1,000
471	100-1490-114-5610	Spelling Bee-Supplies	500	4,053	4,000

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472	100-1490-172-5642	Textbooks	-	592	1,000
473		**Total Other Instructional Programs**	**5,613,805**	**5,290,686**	**5,341,245**
		1500 - Special Programs			
474	100-1500-000-5250	Unemployment Compensation	3,448	-	-
475	100-1500-000-5260	Workers Compensation	-	173	-
		1510 - NCLB Programs			
476	100-1510-000-5225	Medicare (1.45%)	-	31	31
477	100-1510-000-5250	Unemployment Compensation	2,955	-	-
478	100-1510-000-5270	Retiree Health Benefits	142,751	149,719	164,913
479	100-1510-000-5281	Sick Leave Serverance	2,125	2,125	4,000
480	100-1510-000-5442	Equipment Rental	400	-	400
481	100-1510-000-5590	Other Purchased Services	1,530	-	1,530
482	100-1510-000-5610	Supplies	1,485	4,968	1,743
		1520 - English Language Acquisition			
483	100-1520-000-5112	Language Acquisition Teacher	93,078	93,080	93,918
484	100-1520-103-5112	PIP-Professional Improvement Program	3,721	3,722	3,755
485	100-1520-000-5115	ESL Paraprofessional	-	-	28,812
486	100-1520-000-5210	Group Insurance	21,951	22,424	24,872
487	100-1520-000-5225	Medicare (1.45%)	1,456	1,467	1,480
488	100-1520-103-5225	PIP Medicare (1.45%)	50	51	51
489	100-1520-000-5231	TRSL Contributions	29,424	29,601	28,055
490	100-1520-000-5582	Travel Expense-Itinerant	3,383	3,129	3,129
491	100-1520-074-5582	Travel Expense-Reading Interventionist	-	785	785
		1530 - Pre-Kindergarten Programs			
492	100-1530-000-5270	Retiree Health Benefits	74,813	78,021	85,939
493		**Total Special Programs**	**382,570**	**389,296**	**443,413**
		1600 - Adult and Family Literacy Programs			
494	100-1600-000-5250	Unemployment Compensation	484	-	-
495	100-1600-000-5270	Retiree Health Benefits	28,636	30,034	33,081
496		**Adult Education Programs**	**29,120**	**30,034**	**33,081**

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		2100 - Pupil Support Services			
497	100-2100-000-5260	Workers Compensation	13	24	5,607
		2110 - Child Welfare and Attendance Services			
498	100-2110-000-5114	Clerical/Secretarial	28,680	28,743	29,002
499	100-2110-000-5210	Group Insurance	5,110	5,068	5,153
500	100-2110-000-5211	State Life Insurance	34	32	32
501	100-2110-000-5225	Medicare (1.45%)	389	389	393
502	100-2110-000-5231	TRSL Contributions	8,030	8,048	7,627
503	100-2110-000-5250	Unemployment Compensation	229	-	-
504	100-2110-000-5270	Retiree Health Benefits	48,967	51,357	56,569
505	100-2110-000-5300	Purchased Services	9,000	5,200	5,200
506	100-2110-000-5442	Equipment Rental	1,534	1,513	1,513
507	100-2110-000-5530	Data/Online Services	500	384	500
508	100-2110-000-5550	Printing	1,600	1,334	1,500
509	100-2110-000-5582	Travel Expense	1,000	1,132	1,200
510	100-2110-000-5610	Supplies	2,000	1,424	1,500
511	100-2110-000-5626	Gasoline Expense	500	350	500
512	100-2110-000-561020	Technology Supplies	500	714	700
513	100-2111-000-5111	Director/Supervisior of Attendance	198,439	199,078	132,839
514	100-2111-103-5111	PIP-Professional Improvement Program	1,895	1,894	1,911
515	100-2111-000-5210	Group Insurance	10,378	10,392	11,542
516	100-2111-000-5212	KMG Life Insurance	252	252	252
517	100-2111-000-5225	Medicare	1,442	1,395	1,407
518	100-2111-000-5231	TRSL Contributions	55,562	55,742	52,830
		2113 - Social Work Services			
519	100-2113-000-5113	Social Workers	214,883	195,191	196,954
520	100-2113-000-5210	Group Insurance	27,300	25,112	25,839
521	100-2113-000-5225	Workers Medicare (1.45%)	3,234	2,974	3,001
522	100-2113-000-5231	TRSL Contributions	67,035	61,645	58,424
523	100-2113-000-5582	Travel Expense-Itinerant	3,000	2,201	3,000
		2120 - Guidance Services			
524	100-2120-000-5582	Travel Expense	5,000	4,596	5,000
525	100-2120-000-5610	Supplies	1,000	259	1,000
526	100-2120-000-561020	Technology Supplies	1,500	1,311	1,500
		2122 - Guidance Counselors			
527	100-2122-000-5113	School Counselors	1,340,012	1,337,599	1,349,630
528	100-2122-103-5113	PIP-Professional Improvement Program	2,780	2,778	2,803
529	100-2122-000-5210	Group Insurance	156,537	160,808	183,673
530	100-2122-000-5211	State Life Insurance	389	386	387
531	100-2122-000-5212	KMG Life Insurance	1,708	1,664	1,663
532	100-2122-000-5225	Medicare	19,848	20,182	20,361
533	100-2122-103-5225	PIP-Medicare	17	17	17
534	100-2122-000-5231	TRSL Contributions	398,094	405,503	384,318
535	100-2122-000-5270	Retiree Health Benefits	116,232	121,906	134,277
536	100-2122-000-5281	Sick Leave Severance Pay	21,567	-	22,000
		2130 - Health Services			
537	100-2134-000-5118	School Nurse	673,952	673,874	679,944
538	100-2134-000-5124	Nurse Substitutes/Long-Term Substitutes	107,200	94,800	94,800
539	100-2134-000-5210	Group Insurance	90,245	99,671	107,467
540	100-2134-000-5211	State Life Insurance	460	499	500

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541	100-2134-000-5212	KMG Life Insurance	564	617	615
542	100-2134-000-5225	Medicare (1.45%)	11,257	11,934	12,035
543	100-2134-000-5231	TRSL Contributions	187,271	222,257	210,654
544	100-2134-000-5270	Retiree Health Benefits	19,300	20,242	22,296
		2140 - Assessment Services			
545	100-2140-000-5114	Clerical/Secretarial	1,542	2,282	209
546	100-2140-000-5210	Group Insurance	425	842	429
547	100-2140-000-5211	State Life Insurance	3	5	3
548	100-2140-000-5225	Medicare (1.45%)	44	44	27
549	100-2140-000-5270	Retiree Health Benefits	89,299	93,658	103,163
550	100-2140-000-5282	Annual Leave Severance	1,712	1,712	1,712
551	100-2140-000-5540	Advertising Expense	100	85	100
552	100-2140-000-5550	Printing	25,000	984	15,000
553	100-2140-000-5610	Supplies	25,000	17,247	25,100
554	100-2140-000-561020	Technology Supplies	6,500	6,091	6,500
		2143 - Psychological Counseling Services			
555	100-2143-000-5113	Psychologists	450,550	413,511	417,231
556	100-2143-000-5150	Psychologist Stipend Pay	4,301	-	4,301
557	100-2143-000-5210	Group Insurance	39,747	36,018	39,841
558	100-2143-000-5212	KMG Life Insurance	567	504	504
559	100-2143-000-5225	Medicare (1.45%)	7,018	6,454	6,512
560	100-2143-000-5231	TRSL Contributions	121,146	111,608	105,776
561	100-2143-000-5239	Other Retirement Contributions	-	10,991	11,208
562	100-2143-000-5270	Retiree Health Benefits	-	2,074	2,284
563	100-2143-000-5582	Travel Expense-Itinerant	7,097	5,426	5,500
		2145 - Educational Diagnostic Services			
564	100-2145-000-5113	Educational Diagnosticians	377,934	347,775	350,907
565	100-2145-103-5113	PIP-Professional Improvement Program	1,336	1,231	1,242
566	100-2145-000-5210	Group Insurance	43,765	40,745	44,786
567	100-2145-000-5212	KMG Life Insurance	1,092	1,008	1,008
568	100-2145-000-5225	Medicare (1.45%)	5,714	5,311	5,360
569	100-2145-103-5225	Medicare-PIP-Professional Improvement Program	15	16	15
570	100-2145-000-5231	TRSL Contributions	101,255	95,464	90,476
571	100-2145-000-5582	Travel Expense-Itinerant	4,627	3,929	4,500
		2150 - Speech and Audiology Service			
572	100-2150-000-5270	Retiree Health Benefits	98,002	102,786	113,217
		2152 - Speech Pathology/Therapy Services			
573	100-2152-000-5113	Speech Therapist	1,137,491	1,132,336	1,142,524
574	100-2152-103-5113	PIP-Professional Improvement Program	2,531	2,528	2,523
575	100-2152-000-5210	Group Insurance	184,109	186,920	206,232
576	100-2152-000-5211	State Life Insurance	68	65	66
577	100-2152-000-5212	KMG Life Insurance	756	756	756
578	100-2152-000-5225	Medicare (1.45%)	16,790	16,988	17,113
579	100-2152-103-5225	PIP-Medicare	21	18	17
580	100-2152-000-5231	TRSL Contributions	350,661	360,267	341,444
581	100-2152-000-5281	Sick Leave Severance	6,400	6,369	6,400
		2154 - Interpretive Services			
582	100-2154-000-5115	Sign Language Interpreters	29,596	29,595	29,861
583	100-2154-000-5210	Group Insurance	5,094	5,203	5,765
584	100-2154-000-5225	Medicare (1.45%)	429	431	435

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585	100-2154-000-5231	TRSL Contributions	8,836	8,852	8,391
		2161 - Occupational Therapy Services			
586	100-2161-000-5113	Occupational Therapists	328,794	328,792	331,750
587	100-2161-000-5210	Group Insurance	50,245	51,324	56,794
588	100-2161-000-5211	State Life Insurance	34	32	33
589	100-2161-000-5225	Medicare (1.45%)	4,952	4,989	5,034
590	100-2161-000-5231	TRSL Contributions	103,561	104,438	98,981
		2166 - Physical Therapy Services			
591	100-2166-000-5113	Physical Therapist	41,797	41,799	42,174
592	100-2166-000-5210	Group Insurance	9,323	9,245	9,413
593	100-2166-000-5225	Medicare (1.45%)	632	640	645
594	100-2166-000-5231	TRSL Contributions	13,387	13,473	12,768
		2169-Orientation and Mobility Servies			
595	100-2169-000-5113	Orientation and Mobility Therapist	93,786	102,467	103,389
596	100-2169-000-5210	Group Insurance	17,786	17,853	16,500
597	100-2169-000-5212	KMG Life Insurance	50	52	51
598	100-2169-000-5214	HSa 775 Group Insurance	775	200	200
599	100-2169-000-5225	Medicare	1,408	1,552	1,566
600	100-2169-000-5231	TRSL Contributions	31,066	33,899	32,128
		2190 - Other Pupil Support Services			
601	100-2190-117-5113	HS Graduation Coach	204,615	200,401	202,205
602	100-2190-340-5115	Hall Monitor Paraprofessionals	70,419	67,694	68,304
603	100-2190-000-5119	Other Support Workers	25,206	21,332	21,524
604	100-2190-000-5120	Part Time Staff	956	2,404	2,404
605	100-2190-117-5130	HS Graduation Coach-Extra Duty Pay	2,200	2,200	2,200
606	100-2190-000-5210	Medicare	10,284	8,949	10,539
607	100-2190-117-5210	HS Graduation Coach-Group Insurance	25,371	25,278	27,626
608	100-2190-340-5210	Hall Monitor-Group Insurance	19,688	19,674	20,331
609	100-2190-340-5211	Hall Monitor-State Life Insurance	37	32	33
610	100-2190-117-5211	HS Graduation Coach-State Life Insurance	324	324	324
611	100-2190-117-5212	HS Graduation Coach-KMG Life Insurance	27	25	25
612	100-2190-000-5225	Medicare (1.45%)	263	249	251
613	100-2190-117-5225	HS Graduation Coaches-Medicare	3,164	3,170	3,200
614	100-2190-340-5225	Medicare-PIP	944	931	941
615	100-2190-000-5231	TRSL Contributions	7,058	5,973	5,661
616	100-2190-117-5231	TRSL Contributions-HS Graduation Coaches	52,979	52,090	49,370
617	100-2190-340-5231	TRSL Contributions-PIP	20,596	20,320	19,258
618	100-2190-117-5270	Retiree Health Benefits	7,413	7,775	8,564
619	100-2190-000-5300	Professional Service Contracts	2,500	1,650	-
620	100-2190-000-5610	Supplies	1,064	1,064	1,064
621	100-2190-184-5610	Positive Behavior Support Allotments	32,000	30,450	32,000
622		**Total Pupil Support Services**	**8,187,716**	**8,083,360**	**8,145,623**

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		2200 - Instructional Staff Services			
623	100-2200-000-5260	Workers Compensation	1,070	1,070	4,522
624	100-2200-000-5270	Retiree Health Benefits	26,175	26,370	29,046
		2211 - Regular Programs - Elementary and Secondary			
625	100-2211-000-5111	Director - Regular Programs	479348	487181	571819
626	100-2211-103-5111	PIP-Professional Improvement Program	5,214	4,726	5,525
627	100-2211-000-5113	Regular Program Specialist	5,069	5,069	5,115
628	100-2211-000-5114	Clerical/Secretarial	100,012	103,776	104,710
629	100-2211-000-5120	Part Time Staff	958	871	958
630	100-2211-000-5210	Group Insurance	46,916	49,129	46,379
631	100-2211-000-5211	State Life Insurance	312	311	363
632	100-2211-000-5212	KMG Life Insurance	798	797	836
633	100-2211-000-5225	Medicare (1.45%)	2,930	2,979	2,915
634	100-2211-103-5225	Medicare-PIP	27	30	28
635	100-2211-000-5231	TRSL Contributions	144,068	147,311	160,721
636	100-2211-000-5270	Retiree Health Benefits	-	(970)	-
637	100-2211-000-5281	Sick Leave Severance Pay	10,221	10,221	10,000
638	100-2211-000-5282	Annual Leave Severance	8,177	11,147	8,000
639	100-2211-000-5442	Equipment Rental	-	1,008	1,057
640	100-2211-000-5530	Communications Expense	500	132	1,000
641	100-2211-000-5550	Printing	1,989	1,853	2,759
642	100-2211-717-5550	Printing	-	350	353
643	100-2211-000-5582	Travel Expense	5,251	5,542	7,223
644	100-2211-000-5610	Supplies	500	922	2,404
645	100-2211-000-5615	Inventoriable Supplies	1,000	744	750
646	100-2211-000-561020	Technology Supplies	100	427	1,451
647	100-2211-000-561520	Inventoriable Supplies	-	-	1,000
		2212 - Special Education Programs			
648	100-2212-000-5111	Directors - Special Education	103,909	45,090	59,347
649	100-2212-000-5113	Special Education Program Specialists	334,328	322,801	325,706
650	100-2212-103-5113	PIP-Professional Improvement Program	3,165	2,714	2,738
651	100-2212-000-5114	Clerical/Secretarial	240,653	208,351	258,178
652	100-2212-000-5210	Group Insurance	119,164	107,977	129,989
653	100-2212-000-5211	State Life Insurance	582	527	527
654	100-2212-000-5212	KMG Life Insurance	214	182	182
655	100-2212-000-5225	Medicare (1.45%)	8,711	7,423	8,099
656	100-2212-103-5225	Medicare (1.45%)	25	19	19
657	100-2212-000-5231	TRSL Contributions	179,218	151,690	155,731
658	100-2212-000-5270	Retiree Health Benefits	55,775	57,049	62,838
659	100-2212-000-5281	Sick Leave Severance Pay	12,680	5,978	12,304
660	100-2212-000-5282	Annual Leave Severance	8,300	-	8,300
661	100-2212-000-5442	Equipment Rental	2,700	2,371	3,100
662	100-2212-000-5530	Communications Expense	3,000	2,000	2,000
663	100-2212-000-5550	Printing	2,500	2,149	2,200
664	100-2212-000-5582	Travel Expense	-	26	100
665	100-2212-000-5610	Supplies	5,000	4,812	5,000
666	100-2212-000-561020	Supplies	-	599	600
		2213 - Gifted and Talented Programs			
657	100-2213-000-5111	Directors - Gifted and Talented	-	45,090	90,993
658	100-2213-000-5210	Group Insurance	-	4,817	-

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659	100-2213-000-5225	Medicare (1.45%)	-	605	1,221
660	100-2213-000-5231	TRSL Contributions	-	12,625	25,251
661	100-2213-000-5270	Retiree Health Benefits	14,678	15,394	16,956
		2214 - Other Special Programs (NCLB)			
667	100-2214-103-5111	PIP-Professional Improvement Program	10,777	10,597	10,875
668	100-2214-000-5113	Special Programs Support Specialist	67,807	64,206	64,784
669	100-2214-000-5210	Group Insurance	8,908	8,924	9,102
670	100-2214-000-5225	Medicare	112	-	112
671	100-2214-103-5225	Medicare (1.45%)	50	49	51
672	100-2214-000-5231	TRSL Contributions	18,648	19,747	18,716
673	100-2214-000-5270	Retiree Health Benefits	94,342	98,947	108,988
674	100-2214-000-5282	Annual Leave Severance	7,657	-	7,657
675	100-2214-000-5582	Travel	800	-	500
		2216 - Adult Education Support			
676	100-2216-000-5270	Adult Education-Retiree Health Benefits	31,346	32,876	36,213
		2219 - Other Instructional Support Programs			
677	100-2219-000-5111	Director-Accountability/School Performance	8,558	8,558	8,635
678	100-2219-000-5114	Clerical/Secretarial	90,758	89,617	90,424
679	100-2219-000-5210	Group Insurance	13,184	13,810	16,683
680	100-2219-000-5211	State Life Insurance	64	61	60
681	100-2219-000-5212	KMG Life Insurance	131	131	131
682	100-2219-000-5225	Medicare (1.45%)	1,621	1,602	1,616
683	100-2219-000-5231	TRSL Contributions	15,854	15,516	14,706
684	100-2219-000-5239	Other Retirement Contributions	12,137	12,655	12,906
685	100-2219-000-5270	Retiree Health Benefits	49,277	43,642	48,070
686	100-2219-000-5281	Sick Leave Severance	19,759	19,759	20,000
687	100-2219-000-5282	Annual Leave Severance	17,025	17,025	18,000
688	100-2219-000-553020	Data/Online Services	1,000	1,000	1,000
		2220 - Instruction and Curriculum Development Services			
689	100-2220-000-5113	Curriculum Specialists/School Curriculum Coordinators	1,465,553	1,492,468	1,505,902
690	100-2220-103-5113	PIP-Professional Improvement Program	10,155	9,787	9,876
691	100-2220-241-5130	Curriculum Alignment/Benchmarch-Extra Duty Pay	30,000	7,869	7,071
692	100-2220-241-5150	Curriculum Alignment/Benchmarch-Stipend	5,000	20,050	25,000
693	100-2220-000-5210	Group Insurance	158,417	159,144	183,751
694	100-2220-000-5211	State Life Insurance	244	241	242
695	100-2220-000-5212	KMG Life Insurance	756	504	504
696	100-2220-000-5225	Medicare (1.45%)	21,078	21,827	22,029
697	100-2220-103-5225	Medicare (1.45%)	107	97	98
698	100-2220-241-5225	Curriculum Alignment/Benchmarch-Medicare	380	386	390
699	100-2220-000-5231	TRSL Contributions	420,257	435,444	412,697
700	100-2220-241-5231	TRSL Contributions-Curriculum Alignment/Benchmarch	7,589	7,817	7,415
701	100-2220-000-5270	Retiree Health Benefits	77,576	81,173	89,410
702	100-2220-000-5281	Sick Leave Severance Pay	13,740	7,022	7,000
703	100-2220-000-5282	Annual Leave Severance	9,975	9,976	9,900
704	100-2220-000-5290	Other Employee Benefits	-	100	100
705	100-2220-000-5442	Equipment Rental	2,500	3,050	3,000
706	100-2220-128-5530	Testing Services-Data/Online Services	5,300	2,849	2,900
707	100-2220-000-5530	Data/Online Services	-	48	35,897
708	100-2220-000-5550	Printing	125,000	183,616	175,000
709	100-2220-241-5550	Curriculum Alignment/Benchmarch-Printing	2,000	-	2,000

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710	100-2220-000-5582	Travel Expense-Itinerant	4,500	5,087	4,702
711	100-2220-000-5610	Supplies	35,500	7,382	25,500
712	100-2220-128-5610	Testing Services-Supplies	200	-	200
713	100-2220-241-5610	Curriculum Alignment/Benchmarch-Supplies	800	-	800
714	100-2220-000-561020	Technology Supplies	3,700	5,629	3,700
715	100-2220-000-561520	Inventoriable Technology Supplies	2,500	12,712	2,500
		2231 - Staff Training - Regular Education			
716	100-2231-103-5113	PIP-Professional Improvement Program	2,568	2,568	2,591
717	100-2231-105-5113	OPTAAP Specialists	71,139	71,138	71,778
718	100-2231-000-5123	Substitute Teachers	2,000	-	1,000
719	100-2231-000-5150	Staff Training Stipends	1,460	31,198	32,398
720	100-2231-105-5210	OPTAAP Group Insurance	5,901	6,042	5,765
721	100-2231-105-5212	OPTAAP KMG Life Insurance	21	21	21
722	100-2231-000-5225	Medicare (1.45%)	153	283	304
723	100-2231-103-5225	Medicare (1.45%)	14	16	16
724	100-2231-105-5225	OPTAAP Medicare (1.45%)	1,017	1,020	1,029
725	100-2231-000-5231	TRSL Contributions	3,317	6,005	6,008
726	100-2231-105-5231	TRSL Contributions-OPTAAP	21,691	21,873	20,730
727	100-2231-000-5240	Tuition Reimbursement	-	1,800	1,800
728	100-2231-000-5320	Educational Contracted Services	-	263	252
729	100-2231-000-5330	Technical Services	5,098	5,098	7,598
730	100-2231-000-5442	Rental of Equipment	1,428	1,831	2,000
731	100-2231-000-5530	Communications Expense	3,761	2,936	3,150
732	100-2231-000-5550	Printing	3,500	622	2,500
733	100-2231-000-5582	Travel Expense	2,500	803	1,000
734	100-2231-105-5582	OPTAAP-Travel Expense	1,500	1,362	3,900
735	100-2231-000-5610	Supplies	1,500	764	1,306
736	100-2231-105-5610	OPTAAP-Supplies	300	-	300
737	100-2231-000-561020	Technology Supplies	900	640	906
		2233 - Staff Training - Gifted and Talented			
737	110-2233-000-5240	Tuition Reimbursement	-	15,185	11,000
738	110-2233-000-5320	Educational Contracted Services	2,000	-	1,000
		2234 - Staff Training - Special Programs			
739	100-2234-102-5112	RTI-School Instructional Coach	3,150	-	-
740	100-2234-000-5120	Part Time Staff	1,000	-	-
741	100-2234-000-5225	Medicare (1.45%)	1	-	-
		2235 - Staff Training - CTE			
741	124-2235-000-5582	MFP Career Development - Travel Expense	9,950	3,000	-
742	100-2235-000-5582	Travel Expense	-	750	1,000
		2239 - Staff Training - Other Educational Programs			
743	100-2239-000-5150	Instructional Staff Training Stipend	1,350	5,350	5,350
744	100-2239-000-5225	Medicare (1.45%)	20	77	78
745	100-2239-000-5231	TRSL Contributions-Instructional Staff Training	378	1,498	1,419
746	100-2239-182-5300	Professional Technical Services	165	-	-
747	100-2239-096-5582	JAG-Travel	500	579	650
		2252 - Library/Media Services			
748	100-2252-000-5112	School Librarians	1,474,157	1,457,135	1,470,243
749	100-2252-103-5112	PIP-Professional Improvement Program	1,535	1,417	1,430
750	100-2252-000-5115	School Library-Paraprofessional	190,010	190,530	192,243
751	100-2252-000-5210	Group Insurance	268,585	272,942	304,641

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	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
752	100-2252-000-5211	State Life Insurance	784	778	780
753	100-2252-000-5212	KMG Life Insurance	335	311	311
754	100-2252-000-5225	Medicare (1.45%)	20,850	21,346	21,547
755	100-2252-000-5231	TRSL Contributions	489,053	495,809	469,890
756	100-2252-000-5270	Retiree Health Benefits	286,256	300,229	330,696
757	100-2252-000-5281	Sick Leave Severance Pay	12,818	-	7,500
		2259 - Other Educational Media Services			
758	100-2259-000-5112	School Computer Lab Teacher	118,652	114,892	115,925
759	100-2259-000-5115	School Computer Lab Paraprofessional	246,821	232,810	234,898
760	100-2259-000-5130	School Technologist Supplement	36,000	35,346	36,000
761	100-2259-000-5210	Group Insurance	108,648	104,323	124,052
762	100-2259-000-5211	State Life Insurance	170	132	134
763	100-2259-000-5212	KMG Life Insurance	301	302	302
764	100-2259-000-5225	Medicare (1.45%)	4,883	4,606	4,658
765	100-2259-000-5231	TRSL Contributions	119,764	115,759	109,801
766	100-2259-000-5270	Retiree Health Benefits	13,878	14,547	16,024
767	100-2259-000-5281	Sick Leave Severance	2,264	2,264	2,264
768	100-2259-000-5810	District Dues & Fees	1,150	2,300	1,150
		2290 - Other Instruction Services			
769	100-2290-000-5270	Retiree Health Benefits	14,803	15,526	17,102
770		**Total Instructional Staff Services**	**8,367,878**	**8,360,311**	**8,815,566**

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	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
		2300 - General Administration			
771	100-2300-000-5260	Workers Compensation	7,328	5,383	9,351
	100-2300-000-5270	Retiree Health Benefits	3,371	3,536	3,894
772	100-2300-000-5319	Other Services Fees	80	80	80
		2310 - General Administration			
772	100-2310-000-5313	Pension Funds	2,000	568,748	568,748
773	100-2310-000-5317	Management Consultants (CAPS)	7,900	-	-
774	100-2310-000-5319	Claims Management Worker's Comp	15,800	9,900	10,000
775	100-2310-000-5332	Legal Services	70,719	89,356	100,500
776	100-2310-000-5333	Financial Audit/Services Fees	70,276	55,496	81,000
777	100-2310-000-5521	General Liability Insurance	62,328	62,328	62,328
778	100-2310-000-5524	Errors & Omissions Insurance	58,811	58,811	58,811
779	100-2310-182-5524	Errors & Omissions-Athletic Trainers	2,372	270	2,372
780	100-2310-000-5582	Board Travel Expense	3,473	4,130	4,130
781	100-2310-000-5810	Dues & Fees	15,733	15,726	15,726
782	100-2311-000-5111	Board Members Compensation	68,400	68,400	69,016
783	100-2311-000-5225	Medicare (1.45%)	633	632	638
784	100-2311-000-5319	Other Services Fees	9,595	-	-
785	100-2311-000-5540	Advertising Expense	10,822	8,574	8,564
786	100-2311-000-5582	Travel Expense	599	1,968	306
787	100-2315-000-5311	Tax Assessment-Assessor Fees	37,205	21,313	21,313
788	100-2315-000-5313	Tax Assessment-Pension Funds	558,950	-	-
789	100-2314-000-5316	Election Fees	53,158	39,200	-
790	100-2314-000-5319	Other Services Fees	1,815	1,815	4,815
		2321 - Office of Superintendent Services			
791	100-2321-000-5111	Superintendent	225,027	225,346	227,374
792	100-2321-000-5114	Clerical/Secretarial	47,921	48,241	100,836
793	100-2321-000-5210	Group Insurance	8,362	8,797	19,107
794	100-2321-000-5212	KMG Life Insurance	430	428	430
795	100-2321-000-5225	Medicare (1.45%)	3,222	3,334	3,364
796	100-2321-000-5231	TRSL Contributions	75,211	75,300	86,675
797	100-2321-000-5270	Retiree Health Benefits	17,749	18,615	20,504
798	100-2321-000-5282	Annual Leave Severance	7,133	7,418	7,418
799	100-2321-000-5540	Advertising Expense	1,000	-	1,000
800	100-2321-000-5550	Printing	6,500	5,958	6,000
801	100-2321-000-5582	Travel	8,000	3,098	5,000
802	100-2321-000-5610	Supplies	3,000	2,276	3,000
803	100-2321-000-5626	Fuel Expense	5,000	2,302	2,400
804	100-2321-000-5810	Dues & Fees	600	525	600
805	100-2321-000-561020	Technology Supplies	750	407	4,500
806	100-2324-000-5270	Retiree Health Benefits	7,133	7,481	8,240
807		**Total General Administration**	**1,478,406**	**1,425,192**	**1,518,040**

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	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
		2400 - School Administration			
808	100-2400-000-5114	School Secretary/Bookkeeper	1,864,538	1,723,414	1,738,638
809	100-2400-000-5115	Administrative Paraprofessional	12,946	14,121	14,249
810	100-2400-174-5119	Other Salaries	40,359	5,955	5,098
811	100-2400-000-5120	Part Time Employees/Student Workers	9,075	-	9,075
812	100-2400-000-5124	Clerical Substitutes	1,000	605	1,000
813	100-2400-000-5130	Extended Work	1,033	427	1,000
814	100-2400-000-5210	Group Insurance	365,330	362,833	413,724
815	100-2400-174-5210	Evaluations-Group Insurance	6,454	777	-
816	100-2400-000-5211	State Life Insurance	1,459	1,440	1,452
817	100-2400-000-5212	KMG Life Insurance	1,011	972	974
818	100-2400-174-5212	Evaluations-KMG Life Insurance	104	21	19
819	100-2400-000-5225	Medicare (1.45%)	23,816	23,786	24,004
820	100-2400-174-5225	Evaluations-Medicare (1.45%)	387	76	65
821	100-2400-000-5231	TRSL Contributions	494,525	494,745	468,903
822	100-2400-174-5231	Evaluations-TRSL Contributions	3,117	1,304	996
823	100-2400-000-5233	LSERS Contributions	7,437	7,458	6,887
824	100-2400-000-5260	Worker's Compensation	-	-	382
825	100-2400-000-5270	Retiree Health Benefits	381,391	392,344	432,159
826	100-2400-000-5281	Sick Leave Severance Pay	8,410	9,231	9,231
827	100-2400-000-5282	Annual Leave Severance	7,011	3,447	3,448
828	100-2400-000-5290	Other Employee Benefits	-	150	150
829	100-2400-019-5582	Travel Expense	150	110	12,000
830	100-2400-000-5626	Gasoline	52,058	45,948	45,000
831	100-2400-019-5810	SACS-Dues & Fees	23,400	23,400	26,250
		2410 - Office of Principal Services			
832	100-2410-000-5111	School Principals	2,985,499	3,040,402	3,067,777
833	100-2410-103-5111	PIP-Professional Improvement Program	17,550	16,205	16,351
834	100-2410-000-5121	Employee Vacancy	3,182	-	2,500
835	100-2410-000-5210	Group Insurance	221,693	229,495	263,919
836	100-2410-000-5211	State Life Insurance	324	330	330
837	100-2410-000-5212	KMG Life Insurance	3,780	3,903	3,903
838	100-2410-000-5225	Medicare (1.45%)	33,951	34,412	34,721
839	100-2410-103-5225	Medicare (1.45%)	65	59	59
840	100-2410-000-5231	TRSL Contributions	822,281	842,619	798,594
841	100-2410-000-5281	Sick Leave Severance Pay	18,145	18,145	18,145
842	100-2410-000-5282	Annual Leave Severance	14,823	14,823	14,823
		2420 - Office of Assistant Principal Services			
843	100-2420-000-5111	Assistant Principals	3,043,129	3,160,726	3,184,237
844	100-2420-103-5111	PIP-Professional Improvement Program	8,540	8,641	8,720
845	100-2420-000-5210	Group Insurance	272,359	295,631	331,117
846	100-2420-000-5211	State Life Insurance	300	327	327
847	100-2420-000-5212	KMG Life Insurance	3,924	3,912	3,912
848	100-2420-000-5225	Medicare (1.45%)	38,702	40,966	41,304
849	100-2420-103-5225	PIP-Medicare	79	79	79
850	100-2420-000-5231	TRSL Contributions	885,235	921,911	872,316
851	100-2420-000-5281	Sick Leave Severance Pay	3,505	11,412	11,413
852	100-2420-000-5282	Annual Leave Severance	5,257	5,257	5,257

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	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
		2490 - Other School Administration Services			
853	100-2490-000-5111	Principal Administrative Assistants	337,182	333,650	326,419
854	100-2490-000-5130	Extra Duty Overtime	6,896	3,500	3,500
855	100-2490-000-5210	Group Insurance	49,843	33,894	36,561
856	100-2490-000-5211	State Life Insurance	297	297	297
857	100-2490-000-5212	KMG Life Insurance	203	202	202
858	100-2490-000-5225	Medicare (1.45%)	5,261	5,092	5,012
859	100-2490-000-5231	TRSL Contributions	120,437	105,817	97,604
860		**Total School Administration**	**12,207,453**	**12,244,271**	**12,364,103**

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	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
		2500 - Business Services			
861	100-2500-000-5260	Workers Compensation	10,079	10,079	1,670
862	100-2500-000-5270	Retiree Health Benefits	63,226	66,312	73,041
		2510 - Fiscal Services			
863	100-2510-000-5111	Business Director	98,634	98,955	99,846
864	100-2510-000-5114	Accounting Assistants/Clerical	266,846	262,971	265,338
865	100-2510-000-5118	Accountant	397,137	398,280	401,865
866	100-2510-000-5119	Internal Auditor	123,249	123,956	125,072
867	100-2510-000-5210	Group Insurance	95,466	98,144	109,438
868	100-2510-000-5211	State Life Insurance	901	860	859
869	100-2510-000-5212	KMG Life Insurance	1,743	1,744	1,744
870	100-2510-000-5225	Medicare (1.45%)	9,989	9,989	10,079
871	100-2510-000-5231	TRSL Contributions	223,925	223,132	211,474
872	100-2510-000-5281	Sick Leave Severance Pay	5,000	-	5,000
873	100-2510-000-5282	Annual Leave Severance	5,000	-	5,000
874	100-2510-000-5290	Other Employee Benefits	-	150	150
875	100-2510-000-5300	Professional Technical Services	15,000	16,759	16,759
876	100-2510-000-5340	Financial System Software Support	39,455	31,988	30,788
877	100-2510-022-5340	Business Services-Investment Fees	38,150	39,826	39,826
878	100-2510-000-5430	Repairs & Maintenance Services	1,500	1,211	1,211
879	100-2510-000-5442	Equipment Rental	4,000	5,207	4,863
880	100-2510-000-5524	Errors & Omissions Insurance	1,649	1,649	1,649
881	100-2510-000-5530	Annual Software Renewals	23,139	22,617	17,573
882	100-2510-000-5540	Fiscal Advertising	403	115	31
883	100-2510-000-5550	Printing	5,989	4,176	4,174
884	100-2510-000-5582	Travel Expense	12,561	7,132	7,132
885	100-2510-000-5610	Supplies	10,000	11,934	11,403
886	100-2510-000-5615	Inventoriable Supplies	805	-	-
887	100-2510-000-5810	Dues & Fees	4,097	3,430	3,270
888	100-2510-000-5890	Miscellaneous Expenditures	26	-	-
889	100-2510-000-534020	Financial System Software Support	100,183	113,628	113,628
890	100-2510-000-553020	Data/Online Services	16,910	17,259	17,259
891	100-2510-000-561020	Technology Supplies	5,695	6,241	6,241
892	100-2510-000-561520	Inventoriable Technology Supplies	105,278	2,469	-
		2520 - Purchasing Services			
893	100-2520-000-5111	Purchasing Director	79,973	80,294	81,017
894	100-2520-000-5114	Assistant/Clerical	35,104	35,169	35,486
895	100-2520-000-5210	Group Insurance	9,561	9,799	11,542
896	100-2520-000-5211	State Life Insurance	34	32	32
897	100-2520-000-5212	KMG Life Insurance	252	252	252
898	100-2520-000-5225	Medicare (1.45%)	1,610	1,614	1,629
899	100-2520-000-5231	TRSL Contributions	32,232	32,330	30,640
900	100-2520-000-5442	Rental of Equipment	1,250	1,710	1,250
901	100-2520-000-5540	Advertising Expense	2,199	2,031	2,100
902	100-2520-000-5550	Printing	301	744	750
903	100-2520-000-5582	Travel Expense	800	213	800
904	100-2520-000-5610	Supplies	800	274	800
905	100-2520-000-561020	Technology Supplies	600	594	600

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	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
		2530 - Warehousing/Distributing Services			
906	100-2530-000-5111	Warehouse Manager	42,404	42,403	42,785
907	100-2530-000-5114	Property Assistant	34,492	34,557	34,868
908	100-2530-000-5116	Warehousemen/Clerk	186,971	186,971	188,654
909	100-2530-000-5119	Warehousemen/Clerk	28,401	28,399	28,655
910	100-2530-000-5120	Part-time Staff	1,898	5,265	5,278
911	100-2530-000-5210	Group Insurance	59,915	54,804	61,812
912	100-2530-000-5211	State Life Insurance	165	162	161
913	100-2530-000-5212	KMG Life Insurance	170	171	171
914	100-2530-000-5214	HSa 775 Group Insurance	-	450	450
915	100-2530-000-5225	Medicare (1.45%)	6,046	4,249	4,288
916	100-2530-000-5231	TRSL Contributions	9,659	9,676	9,170
917	100-2530-000-5233	LSERS Contributions	91,497	91,236	84,250
918	100-2530-000-5270	Retiree Health Benefits	11,743	12,316	13,566
919	100-2530-000-5430	Repairs & Maintenance Services	200	-	200
920	100-2530-000-5442	Equipment Rental	2,200	1,635	2,200
921	100-2530-000-5550	Printing	1,250	335	1,250
922	100-2530-000-5610	Supplies	2,000	3,183	3,054
923	100-2530-000-5626	Vehicle Fuel	25,901	24,884	24,900
924	100-2530-000-561020	Supplies	-	222	250
		2540 - Printing, Publishing & Duplicating Services			
925	100-2540-000-5111	Graphic Arts Director	76,721	77,042	77,735
926	100-2540-103-5111	PIP-Professional Improvement Program	1,258	1,257	27
927	100-2540-000-5119	Service Technicians	152,651	152,714	154,088
928	100-2540-000-5120	Part Time Staff	6,994	9,118	9,118
929	100-2540-000-5210	Group Insurance	40,406	37,637	49,743
930	100-2540-000-5211	State Life Insurance	34	32	32
931	100-2540-000-5212	KMG Life Insurance	504	504	504
932	100-2540-000-5214	HSa 775 Group Insurance	775	625	775
933	100-2540-000-5225	Medicare (1.45%)	2,158	2,174	2,194
934	100-2540-000-5231	TRSL Contributions	34,485	34,841	33,021
935	100-2540-000-5233	LSERS Contributions	37,475	37,562	34,686
936	100-2540-000-5270	Retiree Health Benefits	9,611	10,080	11,103
937	100-2540-000-5582	Travel Expense	400	-	400
938	100-2540-000-5610	Supplies	500	-	500
939	100-2540-000-561520	Inventoriable Technology Supplies	1,000	-	1,000
940		**Total Business Services**	**2,720,635**	**2,609,773**	**2,634,169**

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	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
		2600 - Operations and Maintenance of Plant Services			
941	100-2600-000-5260	Workers Compensation	16,359	16,359	14,801
942	100-2600-000-5270	Retiree Health Benefits	220,135	230,872	254,301
		2610 - Supervision of Operations and Maintenance of Plant Services			
943	100-2610-000-5111	Maintenance/Custodial Supervisor	262,473	267,354	269,762
944	100-2610-000-5114	Clerical/Secretarial	65,006	65,133	113,672
945	100-2610-000-5120	Part Time Staff	9,317	9,698	9,698
946	100-2610-000-5210	Group Insurance	30,489	31,119	34,339
947	100-2610-000-5211	State Life Insurance	324	324	324
948	100-2610-000-5212	KMG Life Insurance	1,542	1,539	1,538
949	100-2610-000-5225	Medicare (1.45%)	4,741	4,781	4,824
950	100-2610-000-5231	TRSL Contributions	39,061	39,415	37,355
951	100-2610-000-5233	LSERS Contributions	62,622	63,268	58,423
952	100-2610-000-5281	Sick Leave Severance Pay	5,000	-	5,000
953	100-2610-000-5282	Annual Leave Severance	5,000	-	5,000
954	100-2610-000-5430	Repairs and Maintenance	1,800	1,800	2,016
955	100-2610-000-5442	Equipment Rental	1,308	327	1,308
956	100-2610-000-5550	Printing	600	-	500
957	100-2610-000-5610	Supplies	5,450	5,362	5,750
958	100-2610-000-561020	Technology Supplies	750	794	750
959	100-2610-000-561520	Invetoriable Technology Supplies	820	819	820
		2620 - Operations and Maintenance of Buildings			
960	100-2620-000-5116	Custodians/Maids	4,020,984	4,263,758	4,302,209
961	100-2620-110-5116	Saturday Suspension Custodian	2,340	2,340	2,361
962	100-2620-129-5116	LEAP Remediation-Custodians/Maids	1,100	-	1,100
963	100-2620-000-5117	Skilled Maintenance Craftsmen	865,696	865,695	873,486
964	100-2620-000-5120	Part Time Staff	20,951	21,232	21,232
965	100-2620-000-5124	Substitutes/Long-Term Substitutes	600,000	562,866	562,874
966	100-2620-000-5130	Extended Work	26,053	24,874	24,873
967	125-2620-147-5130	Storm Damage Pay	2,250	2,249	-
968	100-2620-000-5210	HRA 100 Group Insurance	834,811	894,438	1,033,337
969	100-2620-000-5211	HSa 775 Group Insurance	4,714	4,917	4,938
970	100-2620-000-5212	KMG Life Insurance	2,822	2,876	2,874
971	100-2620-000-5213	HRA 100 Group Insurance	1,000	3,000	3,000
972	100-2620-000-5214	HSa 775 Group Insurance	4,650	2,571	2,571
973	100-2620-000-5225	Medicare (1.45%)	78,385	81,542	82,285
974	100-2620-110-5225	Saturday Suspension Custodian Medicare	16	12	12
975	100-2620-129-5225	LEAP Remediation Custodians/Maids-Medicare	16	-	16
976	125-2620-147-5225	Storm Damage -Medicare	30	30	30
977	100-2620-000-5231	TRSL Contributions	28,551	31,747	30,436
978	100-2620-000-5233	LSERS Contributions	1,535,442	1,604,035	1,481,228
979	100-2620-110-5233	LSERS Contributions-Saturday Suspension Custodian	445	772	713
980	100-2620-129-5233	LSERS Contributions-LEAP Remediation Custodian	248	-	227
981	125-2620-147-5233	LSERS Contributition-Storm Damage Pay	742	742	685
982	100-2620-000-5250	Unemployment Compensation	4,271	-	5,000
983	100-2620-000-5270	Retiree Health Benefits	-	(19)	-
984	100-2620-000-5281	Sick Leave Severance Pay	66,069	11,623	11,624
985	100-2620-000-5282	Annual Leave Severance	21,394	13,467	13,929
986	100-2620-000-5290	Other Employee Benefits	10,000	-	-
987	125-2620-000-5330	Storm Damage - Other Professional Services	49,547	56,268	-

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988	100-2620-000-5330	Other Professional Services	-	3,000	3,000
989	125-2620-000-5340	Storm Damage - Technical Service	-	3,300	-
990	100-2620-000-5411	Water/Sewage Service	358,968	361,192	367,401
991	100-2620-000-5421	Disposal Services	129,453	122,273	122,286
992	100-2620-000-5423	Custodial Services	89,040	90,039	90,039
993	100-2620-000-5424	Lawn Care Services	1,000	-	2,000
994	100-2620-000-5430	Repairs & Maintenance Services	482,422	492,784	331,011
995	102-2620-000-5430	HVAC-Repairs & Maintenance	37,397	38,888	67,500
996	125-2620-000-5430	Storm Damage-Repairs & Maintenance	728,143	819,301	-
997	100-2620-191-5430	Playground Equipment-Repairs	-	2,320	-
998	100-2620-191-5442	Playground Equipment Rental	1,000	-	-
999	125-2620-000-5442	Storm Damage-Equipment Rental	3,955	3,954	-
1000	100-2620-000-5522	Property Insurance	281,619	281,618	312,936
1001	100-2620-000-5530	Communication Services/Telephone	640,141	575,649	576,174
1002	100-2620-000-5550	Printing	498	-	498
1003	100-2620-000-5582	Travel Expense	1,900	673	1,758
1004	100-2620-000-5610	Supplies	671,816	659,098	666,419
1005	100-2620-191-5610	Playground-Supplies	71,818	69,918	25,000
1006	102-2620-000-5610	Supplies	-	6,994	32,500
1007	125-2620-000-5610	Storm Damage Supplies	3,800	7,896	-
1008	100-2620-000-5615	Supplies	20,000	33,763	46,038
1009	100-2620-000-5621	Natural Gas	659,867	626,210	626,208
1010	100-2620-000-5622	Storm Damage-Other Professional Services	4,044,472	3,680,876	3,680,875
1011	100-2620-000-5626	Storm Damage-Technical Services	2,830	1,810	1,764
1012	100-2620-000-5730	Storm Damage - Repairs & Maintenance	50,000	99,886	49,000
1013	102-2620-000-5730	Storm Damage-Equipment Rental	98,213	71,638	100,000
1014	100-2620-000-5810	Storm Damage -Supplies	500	295	50
1015	100-2620-000-5890	Storm Damage-Overtime Pay	11,700	11,350	11,350
1016	100-2620-000-561020	Storm Damage-Medicare (1.45%)	1,200	1,130	1,295
1017	100-2620-000-561520	Storm Damage-LSERS Contributions	15,000	10,452	15,000
		2630 - Care and Upkeep of Grounds			
1018	100-2630-000-5430	Equipment Repairs & Maintenance	49,000	61,174	49,000
1019	125-2630-000-5430	Storm Damage-Equipment Repairs & Maintenance	720	720	-
1020	100-2630-000-5610	Supplies	4,500	1,169	4,500
1021	100-2630-000-5615	Inventoriable Supplies	7,500	10,106	9,000
1022	100-2630-000-5730	Equipment	4,500	-	4,500
		2640 - Care and Upkeep of Equipment			
1023	100-2640-000-5430	Repairs & Maintenance Services	31,000	17,509	25,000
1024	100-2640-000-5442	Rental of Equipment	2,000	5,095	6,000
1025	100-2640-000-5610	Supplies	45,000	45,906	45,000
		2650 - Vehicle Operation and Maintenance Services			
1026	100-2650-000-5522	Property Insurance	3,125	3,125	3,125
1027	100-2650-000-5523	Fleet Insurance	41,648	42,020	41,692
1028	100-2650-000-5626	Fuel	64,000	64,494	65,000
1029	100-2650-000-5730	Equipment	42,000	-	-
1030	105-2650-000-5730	Equipment	18,065	18,065	20,000
1031	100-2650-000-5732	Vehicle Expense	29,184	80,158	50,000
1032	100-2650-000-561520	Vehicle Expense - Inventoriable Supplies	1,000	-	1,000

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	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
		2661 - Safety			
1028	100-2661-000-5115	Safety Crossing Guard	-	3,600	3,632
1029	100-2661-000-5225	Medicare (1.45%)	-	52	51
1030	100-2661-000-5231	TRSL Contributions	-	1,008	955
		2662 - Safety and Security			
1033	100-2662-000-5116	Security Guard	26,324	28,716	28,974
1034	100-2662-000-5130	Security Guard Extended Work	12,724	11,766	11,766
1035	100-2662-000-5210	Group Insurance	4,670	5,203	5,765
1036	100-2662-000-5211	State Life Insurance	31	32	33
1037	100-2662-000-5225	Medicare (1.45%)	285	599	603
1038	100-2662-000-5231	TRSL Contributions	9,523	10,279	9,742
1039	100-2662-000-5233	LSERS Contributions	2,232	1,917	1,770
1040	100-2662-000-5300	Professional Contracted Service	226,047	235,197	234,598
1041	125-2662-000-5300	Professional Contracted Service	100	100	-
1042	100-2662-000-5550	Printing	200	80	80
1043	100-2662-000-5610	Supplies	-	1,061	-
1044		**Total Operation and Maintenance of Plant Services**	**17,947,454**	**17,915,457**	**17,033,109**

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	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
		2700 - Student Transportation Services			
1045	100-2700-000-5260	Workers Compensation	13,529	13,529	8,956
1046	100-2700-000-5270	Retiree Health Benefits	-	(5,395)	-
		2710 - Supervision of Student Transportation Services			
1047	100-2710-000-5111	Transportation Director	100,783	101,105	102,015
1048	100-2710-103-5111	PIP-Professional Improvement Program	2,016	2,016	2,034
1049	100-2710-000-5114	Clerical/Secretarial	92,579	91,458	92,281
1050	100-2710-000-5120	Part Time/Hourly Staff	32,346	22,233	24,000
1051	100-2710-000-5210	Group Insurance	26,017	24,375	25,337
1052	100-2710-000-5212	KMG Life Insurance	252	252	252
1053	100-2710-000-5225	Other Employee Benefits	1,546	1,563	1,577
1054	100-2710-000-5231	Technical Services	54,141	52,611	49,862
1055	100-2710-000-5233	LSERS Contributions	-	2,317	2,139
1056	100-2710-000-5282	Travel Expense	-	1,011	1,000
1057	100-2710-000-5290	Technical Services	102	102	100
1058	100-2710-000-5300	Professional Contracted Services	-	660	1,000
1059	100-2710-000-5442	Technical Services	2,000	1,863	2,000
1060	100-2710-000-5530	Communications Expense	2,500	1,884	2,000
1061	100-2710-000-5540	Advertising Expense	1,000	5,225	2,500
1062	100-2710-000-5550	Printing	3,500	4,263	3,900
1063	100-2710-000-5582	Travel Expense	500	2,251	250
1064	100-2710-000-5590	Miscellaneous Purchases	148	85	100
1065	100-2710-000-5610	Supplies	9,100	5,824	6,000
1066	100-2710-000-5615	Inventoriable Supplies	-	3,085	3,085
1067	100-2710-000-534020	Technology Services	378	378	378
1068	100-2710-000-561020	Inventoriable Supplies	1,000	807	1,000
1069	100-2710-000-561520	Inventoriable Technology Supplies	2,900	2,595	2,900
		2721 - Regular Education Transportation			
1070	100-2721-000-5116	Regular Bus Driver	2,557,260	2,566,869	2,634,040
1071	100-2721-096-5116	JAG-Bus Driver Pay	1,290	1,765	1,779
1072	100-2721-112-5116	Field Trip Bus Driver Pay	73,716	51,221	55,365
1073	100-2721-122-5116	Hourly Bus Driver	20,000	14,793	11,243
1074	100-2721-129-5116	LEAP Remediation Bus Driver Pay	10,600	14,860	15,000
1075	100-2721-178-5116	Bus Skills Examiner	1,500	1,100	1,110
1076	100-2721-187-5116	HSa 775 Group Insurance	25,100	29,159	29,423
1077	110-2721-112-5116	Gifted and Talented (GT) Field Trip Bus Driver Pay	325	-	325
1078	124-2721-187-5116	MFP Career Development-Transportation	15,165	-	51
1079	100-2721-143-5116	Student of the Year-Transportation	-	50	-
1080	110-2721-000-5116	Gifted and Talented-Transportation	-	140	-
1081	100-2721-000-5120	Part Time Bus Driver	6,100	5,298	7,270
1082	100-2721-000-5124	Regular Bus Driver Substitute	144,798	135,037	153,037
1083	100-2721-155-5124	Community Center Route-Bus Driver Pay	12,450	12,420	12,420
1084	100-2721-000-5130	Regular Bus Driver-Extra Work Pay	485	-	-
1085	100-2721-091-5130	Broaden Horizons-Extra Work Pay	32,995	31,085	31,085
1086	100-2721-147-5130	Regular Bus Driver-Overtime Pay	57	57	57
1087	100-2721-000-5210	Group Insurance	894,162	925,281	1,045,945
1088	100-2721-000-5211	State Life Insurance	4,355	4,347	4,384
1089	100-2721-000-5212	KMG Life Insurance	1,259	1,260	1,263
1090	100-2721-000-5213	HRA 1000 Group Insurance	-	1,000	1,000
1091	100-2721-000-5214	HSa 775 Group Insurance	1,560	470	1,550

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1092	100-2721-000-5225	Medicare (1.45%)	35,669	34,770	35,065
1093	100-2721-096-5225	JAG Bus Driver-Medicare	20	24	24
1094	100-2721-112-5225	Field Trip Bus Driver Medicare	954	656	660
1095	100-2721-122-5225	Hourly Bus Driver Medicare	254	207	207
1096	100-2721-129-5225	Medicare (1.45%)-LEAP	126	180	180
1097	100-2721-155-5225	Community Center Route-Bus Driver Medicare	108	107	108
1098	100-2721-178-5225	Bus Skills Examiner Medicare	22	15	15
1099	100-2721-187-5225	Bus Driver Extended Route Medicare	333	397	398
1100	110-2721-112-5225	Gifted and Talented (GT) Field Trip Bus Driver Medicare	4	-	4
1101	100-2721-091-5225	Broaden Horizons-Medicare	456	415	420
1102	100-2721-147-5225	Overtime - Medicare	1	1	1
1103	124-2721-187-5225	Bus Supplement - Medicare	167	-	-
1104	100-2721-143-5225	Student of the Year Bus Driver Medicare	-	1	-
1105	110-2721-000-5225	Gifted and Talented Bus Driver Medicare	-	2	-
1106	100-2721-000-5231	TRSL Contributions	702	(98)	-
1107	100-2721-112-5231	TRSL Contributions-Field Trip Bus Driver	244	606	573
1108	100-2721-122-5231	TRSL Contributions-Hourly Bus Driver	10	-	9
1109	100-2721-155-5231	TRSL Contributions-Community Center Route-Bus Drive	8	8	8
1110	100-2721-178-5231	TRSL Contributions-Bus Skills Examiner	28	56	54
1111	100-2721-187-5231	TRSL Contributions-Bus Driver Extended Route	420	443	401
1112	100-2721-147-5231	TRSL Contributions-Overtime Pay	16	16	15
1113	100-2721-000-5233	LSERS Contributions	845,273	840,116	774,872
1114	100-2721-096-5233	LSERS Contributions-JAG Bus Driver	329	86	87
1115	100-2721-112-5233	LSERS Contributions-Gifted and Talented Field Trip Bus	19,830	14,002	12,927
1116	100-2721-122-5233	LSERS Contributions-Hourly Bus Driver	5,576	3,603	3,328
1117	100-2721-129-5233	LSERS Contributions-LEAP	3,225	4,867	4,484
1118	100-2721-155-5233	LSERS Contributions-Community Center	2,554	2,478	2,288
1119	100-2721-178-5233	LSERS Contributions-Bus Skills Examiner	452	264	243
1120	100-2721-187-5233	LSERS Contributions-Bus Driver Extended Route	6,998	8,961	8,273
1121	110-2721-112-5233	LSERS Contributions-Hourly Bus Driver	105	-	96
1122	100-2721-091-5233	LSERS Contributions-Broaden Horizons	10,618	10,095	9,322
1123	124-2721-187-5233	LSERS Contributions-MFP Career Development	4,158	-	8
1124	110-2721-000-5233	LSERS Contributions	-	46	-
1125	100-2721-000-5250	Unemployment Compensation	199	-	-
1126	100-2721-000-5270	Retiree Health Benefits	-	(971)	-
1127	100-2721-000-5281	Sick Leave Severance Pay	7,070	9,711	9,710
1128	100-2721-000-5290	Other Employee Benefits	153	-	-
1129	100-2721-000-5430	Repairs & Maintenance Services	2,700	2,577	2,700
1130	100-2721-161-5430	Bus Turnaround Services	3,500	2,800	2,800
1131	100-2721-000-5442	Equipment/Vehicle Rental	315	140	315
1132	100-2721-000-5523	Fleet Insurance	79,117	79,117	90,313
1133	100-2721-000-5590	Bus Use Fees	10,194	3,815	10,000
1134	100-2721-096-5590	Bus Use Fees - JAG	1,000	1,264	1,265
1135	110-2721-000-5590	Other Purchased Service	459	77	459
1136	100-2721-091-5590	Other Purchased Service-Broaden Horizons	13,256	11,532	11,532
1137	124-2721-000-5590	Other Purchased Service-MFP Career	517	-	-
1138	124-2721-187-5590	Bus Supplement-MFP Career Development	2,861	-	-
1139	100-2721-000-5610	Maintenance Supplies	2,700	5,803	3,000
1140	100-2721-158-5610	Bus Tires	178,535	178,535	178,535
1141	100-2721-161-5610	Bus Turnarounds-Supplies	7,000	7,040	7,040

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	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
1142	100-2721-000-5626	Bus Fuel/Diesel	680,000	631,693	600,000
1143	100-2721-000-5730	Equipment	1,500	-	1,500
1144	100-2721-178-5810	Bus Skills Examiner Fees	155	155	155
1145	100-2721-000-5890	Miscellaneous Expenditures	100	-	100
1146	100-2721-000-561020	Inventoriable Supplies	900	422	500
1147	100-2720-000-5270	Retiree Health Benefits	359,291	373,807	411,740
		2722 - Regular Education Transportation Monitoring Services			
1148	100-2722-000-5115	Bus Attendant	141,911	145,148	146,455
1149	100-2722-187-5115	Bus Attendant Supplement	6,800	10,556	10,650
1150	100-2722-147-5115	Bus Attendant Extra Duty	-	589	594
1151	100-2722-000-5124	Bus Attendant Substitute	-	585	585
1152	100-2722-000-5210	Group Insurance	38,870	38,338	44,382
1153	100-2722-000-5211	State Life Insurance	266	265	267
1154	100-2722-187-5211	State Life Insurance	-	11	11
1155	100-2722-000-5212	KMG Life Insurance	239	239	240
1156	100-2722-000-5225	Medicare (1.45%)	1,981	2,103	2,119
1157	100-2722-187-5225	Bus Attendant Supplement Medicare	97	139	141
1158	100-2722-147-5225	Bus Attendant Extra Duty Medicare	-	8	8
1159	100-2722-187-5231	TRSL Contributions-Bus Attendant	931	1,435	1,360
1160	100-2722-000-5231	TRSL Contributions	-	218	207
1161	100-2722-147-5231	TRSL Contributions-Extra Duty	-	89	85
1162	100-2722-000-5233	LSERS Contributions	46,747	49,196	45,426
1163	100-2722-187-5233	LSERS Contributions-Bus Attendant Supplement	1,318	1,613	1,489
1164	100-2722-000-5281	Sick Leave Severance Pay	-	168	200
		2723 - Transportation Maintenance Services			
1165	100-2723-000-5116	Regular Bus Maintenance Staff	-	5,389	5,438
1166	100-2723-000-5117	Mechanic	326,821	333,522	336,524
1167	100-2723-000-5119	Other Mechanic Staff	32,986	32,690	32,984
1168	100-2723-000-5120	Part-time Staff	18,747	32,628	32,629
1169	100-2723-000-5210	Group Insurance	60,736	57,478	75,717
1170	100-2723-000-5211	State Life Insurance	130	130	130
1171	100-2723-000-5212	KMG Life Insurance	467	467	467
1172	100-2723-000-5225	Medicare (1.45%)	5,106	5,655	5,705
1173	100-2723-000-5233	LSERS Contributions	123,555	125,622	116,003
1174	100-2723-170-5423	Custodial Supplies	7,200	7,882	7,800
1175	100-2723-000-5430	Repairs & Maintenance Services	75,000	77,728	75,000
1176	100-2723-000-5610	Maintenance Supplies	770,000	806,723	805,888
1177	100-2723-170-5610	Bus Barn Shop Supplies	11,000	11,857	11,000
1178	100-2723-000-5615	Inventoriable Supplies	45,000	44,982	45,000
1179	100-2723-000-561520	Inventoriable Technology Supplies	1,000	-	1,000
		2731 - Special Education Transportation Services			
1180	100-2731-000-5116	Special Education Bus Driver	216,742	215,895	217,841
1181	100-2731-146-5116	Extended Route Bus Driver Supplement	3,500	5,040	5,085
1182	100-2731-000-5124	Substitute Special Education Bus Driver	7,298	7,191	7,195
1183	100-2731-000-5210	Group Insurance	90,422	92,258	102,534
1184	100-2731-146-5210	Group Insurance	-	2,104	2,145
1185	100-2731-000-5211	State Life Insurance	317	295	298
1186	100-2731-000-5225	Medicare (1.45%)	3,014	2,965	2,991
1187	100-2731-146-5225	Extended Route Bus Driver Medicare	38	62	62
1188	100-2731-000-5231	TRSL Contributions	1,300	650	616

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1189	100-2731-000-5233	LSERS Contributions	72,244	72,534	66,980
1190	100-2731-146-5233	LSERS Contributions-Extended Route Bus Driver	83	1,630	1,506
1191	100-2731-000-5281	Sick Leave Severance Pay	2,125	-	-
1192	100-2731-000-5523	Fleet Insurance	6,435	6,435	7,461
1193	100-2731-000-5626	Bus Fuel/Diesel	60,000	44,265	55,000
		2732 - Special Education Transportation Monitoring Services			
1194	100-2732-000-5115	Special Education Bus Attendants	279,725	281,052	283,587
1195	100-2732-146-5115	Special Education Bus Attendants Supplements	1,000	1,400	1,413
1196	100-2732-000-5124	Substitute Bus Attendant	46,007	46,215	46,223
1197	100-2732-000-5210	Group Insurance	123,289	126,639	140,576
1198	100-2732-000-5211	State Life Insurance	552	550	554
1199	100-2732-000-5212	KMG Life Insurance	226	223	224
1200	100-2732-000-5214	HSa 775 Group Insurance	760	410	775
1201	100-2732-000-5225	Medicare (1.45%)	4,495	4,363	4,406
1202	100-2732-146-5225	Special Education Bus Attendants Medicare	22	30	29
1203	100-2732-000-5233	LSERS Contributions	100,728	102,096	94,271
1204	100-2732-146-5233	LSERS Contributions-Special Education Bus Attendants	820	792	731
1205	100-2732-000-5281	Sick Leave Severance Pay	5,170	-	-
1206	100-2730-000-5270	Retiree Health Benefits	39,232	41,147	45,323
1207		**Total Student Transportation Services**	**9,222,148**	**9,211,844**	**9,420,077**

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	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
		2800 - Central Services			
1208	100-2800-082-5610	Teacher of the Year Supplies	1,250	1,246	1,250
		2810 - Research and Development			
1209	100-2810-000-5340	Technical Services	2,800	4,050	4,000
1210	100-2810-000-5550	Printing	500	-	500
1211	100-2810-000-5582	Travel Expense	3,000	2,800	2,800
1212	100-2810-000-5610	Supplies	800	1,131	1,100
1213	100-2810-000-561020	Technology Supplies	300	333	350
		2820 - Information Services			
1214	100-2820-000-5119	Communications Liaison	50,077	50,396	50,850
1215	100-2820-000-5210	Group Insurance	5,840	5,385	6,610
1216	100-2820-000-5212	KMG Life Insurance	215	215	216
1217	100-2820-000-5225	Medicare (1.45%)	690	693	699
1218	100-2820-000-5231	TRSL Contributions	14,019	14,111	13,374
1219	100-2820-000-5442	Rental of Equipment	4,200	4,355	4,200
1220	100-2820-000-5530	Data/Online Services	250	-	500
1221	100-2820-000-5540	Advertising Expense	110	1,155	110
1222	100-2820-000-5550	Printing	5,790	7,267	8,000
1223	100-2820-000-5582	Travel Expense	3,282	1,272	1,000
1224	100-2820-000-5610	Supplies	40,000	57,521	25,000
1225	100-2820-250-5610	Veterans Day Parade Supplies	1,200	1,200	1,200
1226	100-2820-000-561020	Inventoriable Supplies	400	266	400
		2830 - Personnel/Human Resource Services			
1227	100-2830-000-5114	Clerical/Secretarial	287,766	279,155	281,667
1228	100-2830-000-5210	Group Insurance	33,985	34,456	44,321
1229	100-2830-000-5211	State Life Insurance	264	262	262
1230	100-2830-000-5212	KMG Life Insurance	383	383	383
1231	100-2830-000-5225	Medicare (1.45%)	3,034	3,328	3,358
1232	100-2830-000-5231	TRSL Contributions	68,662	66,606	63,126
1233	100-2830-000-5233	LSERS Contributions	14,065	13,645	12,600
1234	100-2830-000-5270	Retiree Health Benefits	29,144	30,556	33,657
1235	100-2830-000-5281	Sick Leave Severance Pay	-	4,101	4,100
1236	100-2830-000-5282	Annual Leave Severance	3,200	3,281	4,200
1237	100-2830-000-5300	Purchased Professional Services	2,300	2,392	2,000
1238	100-2830-000-5339	Fingerprinting Services	29,592	28,725	29,000
1239	100-2830-000-5442	Equipment Rental	-	280	245
1240	100-2830-000-5540	Advertising Expense	12,362	27,197	18,000
1241	100-2830-000-5550	Printing	1,000	1,541	1,500
1242	100-2830-000-5582	Travel Expense	2,000	5,550	4,500
1243	100-2830-000-5610	Supplies	2,000	3,915	3,000
1244	100-2830-000-553020	Data/Online Services	27,000	26,769	27,000
1245	100-2830-000-561020	Technology Supplies	1,200	1,163	1,200
1246	100-2830-000-561520	Inventoriable Technology Supplies	100	-	100
1247	100-2831-000-5111	Assistant Superintendent/Director	111,188	111,510	112,514
1248	100-2831-103-5111	PIP-Professional Improvement Program	1,297	1,297	1,309
1249	100-2831-000-5210	Group Insurance	5,404	5,883	17,234
1250	100-2831-000-5212	KMG Life Insurance	252	252	252
1251	100-2831-000-5225	Medicare (1.45%)	1,580	1,586	1,600
1252	100-2831-103-5225	Medicare-PIP-Professional Improvement Program	20	18	18
1253	100-2831-000-5231	TRSL Contributions	31,131	31,223	29,592

Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2015-16

	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
1254	100-2834-000-5290	Other Employee Benefits	500	500	500
1255	100-2834-000-5339	Fingerprinting Services	350	188	350
1256	100-2834-000-5582	Travel Expense	3,000	2,494	3,494
		2835 - Health Services (Employees)			
1257	100-2835-000-5150	Stipend Pay	440	440	-
1258	100-2835-000-5225	Medicare (1.45%)	5	5	-
1258	100-2835-000-5231	TRSL Contributions	123	123	-
1259	100-2835-160-5330	Bus Driver Physicals	12,000	18,270	18,270
1259	100-2835-169-5330	Bus Driver Drug Testing	1,300	1,814	3,419
1260	100-2835-000-5610	Supplies	220	216	400
		2840 - Administrative Technology Services			
1261	100-2840-000-5119	Technical Support Specialists	159,907	160,098	161,539
1262	100-2840-000-5210	Group Insurance	24,831	23,404	28,079
1263	100-2840-000-5211	State Life Insurance	63	65	65
1264	100-2840-000-5212	KMG Life Insurance	69	67	67
1265	100-2840-000-5225	Medicare (1.45%)	1,508	1,528	1,542
1266	100-2840-000-5231	TRSL Contributions	43,854	44,303	41,988
1267	100-2840-000-5270	Retiree Health Benefits	17,576	18,434	20,305
1268	100-2840-000-5281	Sick Leave Severance Pay	4,688	4,422	4,540
1269	100-2840-000-5282	Annual Leave Severance	3,537	3,537	3,534
1270	100-2840-000-5340	Technical Services	42,705	50,955	42,705
1271	100-2840-000-5430	Repairs & Maintenance Services	30,000	44,031	30,000
1272	100-2840-000-5442	Equipment Rental	3,000	39,418	43,000
1273	100-2840-000-5530	Data/Online Services	43,500	1,356	1,300
1274	100-2840-000-5582	Travel Expense	6,000	5,420	6,000
1275	100-2840-000-5610	Supplies	18,000	13,786	15,000
1276	100-2840-000-5615	Inventoriable Supplies	-	2,045	2,100
1277	100-2840-000-5626	Vehicle Fuel	50,000	11,076	20,000
1278	100-2840-000-5730	Technology Equipment	55,107	52,762	50,000
1279	100-2840-000-5735	Vehicle Expense	-	-	44,350
1280	100-2840-000-534020	Technology Services	405,476	414,015	415,000
1281	100-2840-000-553020	Data/Online Services	110,000	-	10,000
1282	100-2840-000-561020	Technology Supplies	24,000	25,141	25,000
1283	100-2840-000-561520	Inventoriable Technology Supplies	173,568	132,628	100,000
1284	100-2840-000-573020	Technology Equipment	1,875	(1,875)	1,875
1285	100-2841-000-5111	Director of Information Technology	85,500	85,820	86,592
1286	100-2841-000-5210	Group Insurance	5,481	5,616	6,610
1287	100-2841-000-5225	Medicare (1.45%)	1,207	1,210	1,221
1288	100-2841-000-5231	TRSL Contributions	23,942	24,030	22,774
1289	100-2842-000-5118	System Analysts/Network Support	268,744	270,022	272,452
1290	100-2842-000-5210	Group Insurance	24,540	22,481	25,325
1291	100-2842-000-5214	HSa 775 Group Insurance	775	700	700
1292	100-2842-000-5225	Medicare (1.45%)	3,666	3,684	3,717
1293	100-2842-000-5231	TRSL Contributions	75,250	75,606	71,655
1294	100-2846-000-5119	Hardware Support Technician	356,384	356,382	359,589
1295	100-2846-000-5210	Group Insurance	63,355	58,055	66,732
1296	100-2846-000-5211	State Life Insurance	164	162	162
1297	100-2846-000-5212	KMG Life Insurance	428	427	427
1298	100-2846-000-5225	Medicare (1.45%)	4,855	4,771	4,813

Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2015-16

	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
1299	100-2846-000-5231	TRSL Contributions	103,068	103,631	98,217
1299		**Total Central Services**	**3,058,213**	**2,921,733**	**2,934,305**
		3100 - Food Service Operations			
1300	100-3100-000-5111	School Food Service Director	13,843	1,973	2,251
1301	100-3100-204-5111	Food Service Manager	-	11,870	11,977
1302	100-3100-000-5114	Clerical/Secretarial	360	360	723
1303	100-3100-205-5116	Food Service Technicians	-	10	10
1304	100-3100-000-5116	Food Service Technicians	10	-	10
1305	100-3100-000-5210	Food Service Manager Group Insurance	51,740	10,270	63,942
1306	100-3100-204-5210	Food Service Manager Group Insurance	144,282	136,837	155,656
1307	100-3100-205-5210	Food Service Tech Group Insurance	468,120	478,462	534,815
1308	100-3100-000-5211	Food Service State Life Insurance	63	62	62
1309	100-3100-204-5211	Food Service Manager State Life Insurance	774	717	728
1310	100-3100-205-5211	Food Service Tech State Life Insurance	1,685	1,706	1,730
1311	100-3100-000-5212	KMG Life Insurance	405	403	403
1312	100-3100-204-5212	Food Service Manager KMG Life Insurance	332	328	328
1313	100-3100-205-5212	Food Service Tech KMG Life Insurance	585	582	580
1314	100-3100-205-5213	HRA 100 Group Insurance	4,000	5,000	9,000
1315	100-3100-204-5214	HSa 775 Group Insurance	775	775	1,550
1316	100-3100-205-5214	HSa 775 Group Insurance	775	800	1,550
1317	100-3100-000-5225	Medicare (1.45%)	724	2,442	2,396
1318	100-3100-204-5225	Food Service Manage Medicare	595	654	636
1319	100-3100-205-5225	Food Service Tech Medicare	-	1	1
1320	100-3100-000-5231	TRSL Contributions	47,525	44,785	42,388
1321	100-3100-204-5231	TRSL Contributions Food Service Manager	8,747	12,828	12,134
1322	100-3100-205-5231	TRSL Contributions Food Service Tech	-	28	26
1323	100-3100-000-5233	LSERS Contributions	288	1,576	1,454
1324	100-3100-000-5239	Other Retirement Contributions	279	287	294
1325	100-3100-000-5260	Workers Compensation	10,502	10,502	12,074
1326	100-3100-000-5270	Retiree Health Benefits	323,325	338,503	372,855
1327	100-3100-000-5290	Other Employee Benefits	-	5,000	-
1328		**Total Food Services**	**1,079,734**	**1,066,761**	**1,229,573**
		3300 - Community Service Programs			
1329	100-3300-000-5590	Other Purchased Services	28,351	28,351	28,351
1330		**Total Community Service Programs**	**28,351**	**28,351**	**28,351**
		4000 - Facility Acquisition and Construction Services			
1331	100-4000-000-5430	Repairs and Maintenance	1,500	-	1,500
1332	100-4000-000-5626	Gasoline	2,175	1,695	1,645
1333	100-4200-000-5430	Repairs and Maintenance	-	3,640	-
1334	100-4200-000-5450	Construction Services	-	4,409	-
1335	125-4200-000-5450	Storm Damage-Land Improvements	175,000	175,000	-
1336	125-4200-000-5730	Equipment	-	25,250	-
1337	125-4600-000-5450	Storm Damage-Building Improvements	531,350	586,000	55,000
1338		**Total Facility Acquisition and Construction Services**	**710,025**	**795,994**	**58,145**

Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2015-16

	Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
1339		**Total Expenditures**	**148,094,193**	**146,470,716**	**147,284,866**
		Other Sources and Uses of Funds			
1340	125-45320	Insurance Proceeds From Losses	1,302,252	913,144	253,000
1341	125-45220	Storm Damage-Operating Transfer In	200,000	200,000	-
1342	100-45210	Transfer Indirect Costs	825,740	752,396	650,000
1343	100-45300	Sale/Disposal of Property	6,600	6,591	6,000
1344	100-5300-097-5940	Local Funds Transfer to Charter/SSDS	(648)	(985)	(4,204)
1345	100-5300-098-5940	Local Funds Transfer to Charter/SSDS	(373,190)	(412,077)	(366,782)
1346	100-5200-414-5932	Fund Transfers-Maintenance Support	(200,000)	(200,000)	(100,000)
1347		**Total Other Sources (Uses) of Funds**	**1,760,754**	**1,259,069**	**438,014**
1348		**Net Change in Fund Balance**	**$ (1,812,640)**	**$ (735,639)**	**$ (1,616,350)**
1349		**Beginning Fund Balance**	**$ 19,671,677**	**$ 19,671,677**	**$ 18,936,038**
1350		**Ending Fund Balance**	**$ 17,859,037**	**$ 18,936,038**	**$ 17,319,688**


OUACHITA PARISH SCHOOL SYSTEM
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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 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.


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Ouachita Parish School Board

Special Revenue Funds - Combined Budget

Fiscal Year 2015-16

Budget Summary by Function

	2014-15			2015-16	
	Final Budget	Actual (Unaudited)	% Change	**Budget**	% Change
Revenues					
Local Revenues	$ 47,955,147	$ 47,746,550	-0.4%	**$ 49,362,720**	3.4%
State Revenues	3,189,554	3,098,357	-2.9%	**2,572,325**	-17.0%
Federal Revenues	22,324,819	21,151,598	-5.3%	**19,780,039**	-6.5%
Total Revenues	$ 73,469,520	$ 71,996,505	-2.0%	**$ 71,715,084**	-0.4%
Expenditures					
Regular Education Programs	$ 14,447,806	$ 13,534,536	-6.3%	**$ 14,569,417**	7.6%
Special Education Programs	4,336,774	4,125,421	-4.9%	**4,178,880**	1.3%
Vocational (CTE) Programs	865,961	845,500	-2.4%	**865,941**	2.4%
Other Instructional Programs	4,663,999	3,455,736	-25.9%	**3,323,569**	-3.8%
Special Programs	3,898,133	3,873,265	-0.6%	**3,678,386**	-5.0%
Adult Education Programs	1,915	-	-100.0%	**-**	0.0%
Pupil Support Services	4,858,151	4,721,898	-2.8%	**4,175,083**	-11.6%
Instructional Support Services	8,062,614	7,780,009	-3.5%	**7,374,270**	-5.2%
General Administration	382,467	381,367	-0.3%	**362,506**	-4.9%
School Administration	1,964,542	1,832,828	-6.7%	**1,910,070**	4.2%
Business Services	329,132	294,411	-10.5%	**299,628**	1.8%
Plant Services	4,231,318	4,131,630	-2.4%	**5,951,015**	44.0%
Student Transportation Services	2,353,120	1,805,175	-23.3%	**1,974,884**	9.4%
Central Services	286,815	261,847	-8.7%	**244,727**	-6.5%
Food Services	12,028,809	11,526,157	-4.2%	**12,019,849**	4.3%
Facility Acquisition and Construction	4,031,496	3,191,920	-20.8%	**578,041**	-81.9%
Debt Service	-	62,375	100.0%	**-**	-100.0%
Total Expenditures	$ 66,743,052	$ 61,824,075	-7.4%	**$ 61,506,266**	-0.5%
Other Sources of Funds	$ 200,000	$ 347,067	73.5%	**$ 100,000**	-71.2%
Other Uses of Funds	(8,774,462)	(8,658,334)	-1.3%	**(9,375,581)**	8.3%
Total Other Sources (Uses)	$ (8,574,462)	$ (8,311,267)	-3.1%	**$ (9,275,581)**	11.6%
Net Change in Fund Balance	$ (1,847,994)	$ 1,861,163	-200.7%	**$ 933,237**	-49.9%
Beginning Fund Balance	35,397,944	35,397,944	0.0%	**37,259,107**	5.3%
Ending Fund Balance	$ 33,549,950	$ 37,259,107	11.1%	**$ 38,192,344**	2.5%

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Ouachita Parish School Board

Special Revenue Funds - Combined Budget

Fiscal Year 2015-16

Budget Summary by Object

	2014-15 Final Budget	2014-15 Actual (Unaudited)	% Change	**2015-16 Budget**	% Change
Revenues					
Local Revenues	$ 47,955,147	$ 47,746,550	-0.4%	**$ 49,362,720**	3.4%
State Revenues	3,189,554	3,098,357	-2.9%	**2,572,325**	-17.0%
Federal Revenues	22,324,819	21,151,598	-5.3%	**19,780,039**	-6.5%
Total Revenues	$ 73,469,520	$ 71,996,505	-2.0%	**$ 71,715,084**	-0.4%
Expenditures					
Salaries	$ 37,135,581	$ 36,626,041	-1.4%	**$ 36,994,838**	1.0%
Employee Benefits	9,453,856	8,631,400	-8.7%	**8,076,507**	-6.4%
Purchased Professional Services	1,595,517	1,415,584	-11.3%	**1,354,909**	-4.3%
Purchased Property Services	5,512,998	4,031,091	-26.9%	**2,041,472**	-49.4%
Other Purchased Services	1,229,826	1,716,493	39.6%	**1,098,832**	-36.0%
Supplies	10,738,452	8,988,173	-16.3%	**9,879,493**	9.9%
Property	984,337	321,854	-67.3%	**2,020,704**	527.8%
Miscellaneous	92,484	93,439	1.0%	**39,511**	-57.7%
Total Expenditures	$ 66,743,052	$ 61,824,075	-7.4%	**$ 61,506,266**	-0.5%
Other Sources of Funds	$ 200,000	$ 347,067	73.5%	**$ 100,000**	-71.2%
Other Uses of Funds	(8,774,462)	(8,658,334)	-5.8%	**(9,375,581)**	8.3%
Total Other Sources (Uses)	$ (8,574,462)	$ (8,311,267)	-3.3%	**$ (9,275,581)**	11.6%
Net Change in Fund Balance	$ (1,847,994)	$ 1,861,163	-200.7%	**$ 933,237**	-49.9%
Beginning Fund Balance	35,397,945	35,397,944	0.0%	**37,259,107**	5.3%
Ending Fund Balance	$ 33,549,951	$ 37,259,107	11.1%	**$ 38,192,344**	2.5%

Fund Balance Classification

Unspendable Fund Balance					
Food Inventory	$ 129,404	$ 123,283	-4.7%	**$ 123,283**	0.0%
Restricted Fund Balance					
Salaries and benefits	6,911,079	7,527,204	8.9%	7,527,204	0.0%
Debt Service	999,091	999,091	0.0%	**999,091**	0.0%
School Food Service	1,975,110	2,216,378	12.2%	**2,146,096**	-3.2%
Medicaid-Special Education	3,085,152	2,317,737	-24.9%	2,596,022	0
Committed Fund Balance					
District #1 M&O Sales Tax	16,537,608	18,422,235	11.4%	**17,216,000**	-6.5%
Capital Outlay	641,320	641,320	0.0%	-	-100.0%
Assigned Fund Balance					
West Ouachita Operations	3,066,643	4,698,812	53.2%	**7,279,689**	54.9%
Student Support Services	200,921	307,630	53.1%	**298,492**	-3.0%
Instructional Program Donations	3,623	5,417	49.5%	**6,467**	19.4%
Total Fund Balances	$ 33,549,951	$ 37,259,107	11.1%	**$ 38,192,344**	2.5%


OUACHITA PARISH SCHOOL SYSTEM
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Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2015-16

Budget Summary by Function

	2014-15			2015-16	
	Final Budget	Actual (Unaudited)	% Change	**Budget**	% Change
Revenues					
Local Revenues	$ 7,195,201	$ 7,310,418	1.6%	**$ 7,804,116**	6.8%
Total Revenues	$ 7,195,201	$ 7,310,418	1.6%	**$ 7,804,116**	6.8%
Expenditures					
Regular Programs	1,413,251	687,480	-51.4%	**1,152,311**	67.6%
Special Education Programs	530,897	491,279	-7.5%	**493,146**	0.4%
Vocational (CTE) Programs	125,401	61,328	-51.1%	**95,199**	55.2%
Other Instructional Programs	1,495,888	1,237,728	-17.3%	**1,504,756**	21.6%
Special Programs	21,023	6,470	-69.2%	**6,385**	-1.3%
Adult Education Programs	1,915	-	-100.0%	**-**	0.0%
Pupil Support Services	781,254	772,707	-1.1%	**814,660**	5.4%
Instructional Staff Services	823,736	709,278	-13.9%	**703,647**	-0.8%
General Administration	66,714	53,508	-19.8%	**58,622**	9.6%
School Administration	177,715	150,742	-15.2%	**111,931**	-25.7%
Business Services	59,224	46,509	-21.5%	**33,362**	-28.3%
Plant Services	1,673,122	1,706,765	2.0%	**3,236,709**	89.6%
Student Transportation Services	787,317	397,432	-49.5%	**504,728**	27.0%
Central Services	53,880	42,633	-20.9%	**28,602**	-32.9%
Food Services	329,105	277,940	-15.5%	**228,399**	-17.8%
Facility Acquisition and Construction	77,963	72,801	-6.6%	**137,894**	89.4%
Total Expenditures	$ 8,418,405	$ 6,714,600	-20.2%	**$ 9,110,351**	35.7%
Other Sources of Funds	$ 281,462	$ 347,067	23.3%	**$ 100,000**	-71.2%
Total Other Sources	$ 281,462	$ 347,067	23.3%	**$ 100,000**	-71.2%
Net Change in Fund Balance	$ (941,742)	$ 942,885	-200.1%	**$ (1,206,235)**	-227.9%
Beginning Fund Balance	$ 17,479,350	$ 17,479,350	0.0%	**$ 18,422,235**	5.4%
Ending Fund Balance	$ 16,537,608	$ 18,422,235	11.4%	**$ 17,216,000**	-6.5%

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Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2015-16

Budget Summary by Object

	2014-2015 Final Budget	2014-2015 Actual (Unaudited)	2014-2015 % Change	**2015-16 Budget**	2015-16 % Change
Revenues					
Local Revenues	$ 7,195,201	$ 7,310,418	1.6%	**$ 7,804,116**	6.8%
Total Revenues	$ 7,195,201	$ 7,310,418	1.6%	**$ 7,804,116**	6.8%
Expenditures					
Salaries	$ 2,753,737	$ 2,816,255	2.3%	**$ 2,860,992**	1.6%
Employee Benefits	2,041,285	1,434,780	-29.7%	**1,015,314**	-29.2%
Professional Services	216,780	203,953	-5.9%	**205,726**	0.9%
Property Services	478,727	556,097	16.2%	**1,127,402**	102.7%
Other Purchased Services	98,200	99,215	1.0%	**99,000**	-0.2%
Supplies	2,334,207	1,464,970	-37.2%	**2,437,285**	66.4%
Property	487,347	126,782	-74.0%	**1,357,632**	970.8%
Miscellaneous	8,122	12,548	54.5%	**7,000**	-44.2%
Total Expenditures	$ 8,418,405	$ 6,714,600	-20.2%	**$ 9,110,351**	35.7%
Other Sources of Funds	$ 281,462	$ 347,067	23.3%	**$ 100,000**	-71.2%
Total Other Sources	$ 281,462	$ 347,067	23.3%	**$ 100,000**	-71.2%
Net Change in Fund Balance	$ (941,742)	$ 942,885	-200.1%	**$ (1,206,235)**	-227.9%
Beginning Fund Balance	$ 17,479,350	$ 17,479,350	0.0%	**$ 18,422,235**	5.4%
Ending Fund Balance	$ 16,537,608	$ 18,422,235	11.4%	**$ 17,216,000**	-6.5%

Fund Balance Classification

Committed Fund Balance	$ 16,537,608	$ 18,422,235	11.4%	**$ 17,216,000**	-6.5%
Total Ending Fund Balance	$ 16,537,608	$ 18,422,235	11.4%	$ 17,216,000	-6.5%

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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
400-41130	Sales & Use Taxes	$ 7,170,201	$ 7,292,419	$ 7,584,116
400-41510	Interest on Investments	25,000	9,886	10,000
400-41532	Unrealized Gain on Investments	-	8,113	10,000
416-41999	Transportation Rebates	-	-	200,000
	Total Local Sources	**7,195,201**	**7,310,418**	**7,804,116**
Total Revenues		**$ 7,195,201**	**$ 7,310,418**	**$ 7,804,116**
	EXPENDITURES			
	General Administrative Costs			
400-2310-000-5332	Legal Services	23,000	17,990	17,990
400-2510-022-5340	Investment Fees	75	75	75
400-2315-000-5314	Tax Collection Fees	40,635	34,525	40,000
Total General Administrative Costs		**63,710**	**52,590**	**58,065**
	I. Instructional Programs Support (36%)			
A. Band Program Support				
402-1400-115-5430	Strings-Repairs & Maintenance	$ 12,000	$ 8,531	$ 12,000
402-1410-000-5615	High School Band-Inventory/Supplies	33,552	14,109	-
402-1410-000-5610	High School Band-Supplies	79,860	40,332	111,172
402-1411-000-5610	Elem/Middle Band Supplies	197,320	94,335	207,204
402-2650-000-5523	Fleet Insurance	-	1,892	-
	Total Band Program Support	**322,732**	**159,199**	**330,376**
B. Choir Program Support				
403-1412-000-5610	High School Choir-Supplies	53,537	14,052	57,035
403-1413-134-5610	Elem/Middle Choir- New Music Supplies	5,291	2,646	3,640
403-1413-000-5610	Elem/Middle Choir-Supplies	7,920	8,255	31,613
	Total Choir Program Support	**66,748**	**24,953**	**92,288**
C. Instructional Technology Support				
404-1100-000-534020	Technical Services	10,870	10,869	11,000
404-1100-000-5610	Supplies	1,250	1,475	1,250
404-1100-000-553020	Data/Online Services	49,000	43,843	55,000
404-1100-000-561020	Tech Supplies	2,000	543	2,000
404-1100-089-534020	JAG-Technical Services	93,461	93,460	105,000
	Total Regular Programs	**156,581**	**150,190**	**174,250**
404-2231-000-5150	Staff Training-Stipend Pay Salaries	-	-	4,250
404-2231-000-5225	Staff Training-Medicare	-	-	54
404-2231-000-5231	Staff Training-TRSL Contributions	-	-	1,078
404-2239-000-5112	Staff Training-Teacher	-	-	2,400

Ouachita Parish School Board
Special Revenue Fund
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Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
404-2239-000-5231	Staff Training-TRSL Contributions	-	-	631
404-2252-000-561020	Technology Supplies	7,435	1,500	6,000
404-2252-000-561520	Library-Tech Supplies/Inventory	145,085	138,699	20,000
404-2259-000-534020	Media Service-Technical Services	16,000	-	-
404-2259-000-561020	Media Service-Tech Supplies	15,800	9,961	28,000
404-2259-000-561520	Media Services-Tech Supplies/Inventory	329,560	307,315	400,000
	Total Instructional Staff Services	**513,880**	**457,475**	**462,413**
404-2400-000-534020	School Administrative Technical Services	2,200	2,099	2,200
	Total School Administration	**2,200**	**2,099**	**2,200**
	Total Instructional Technology Support	**672,661**	**609,764**	**638,863**
D. Early Bird Classes				
405-1130-000-5112	Secondary-Teacher Salaries	42,992	41,992	42,370
405-1130-000-5225	Secondary-Medicare	509	484	488
405-1130-000-5231	Secondary-TRSL Contributions	12,470	11,331	10,745
	Total Regular Programs	**55,971**	**53,807**	**53,603**
	Total Early Bird Classes	**55,971**	**53,807**	**53,603**
E. Fine Arts Program Support				
406-1413-000-5112	Elem/Middle Music Teacher	328,184	328,945	331,904
406-1413-000-5210	Elem/Middle Music Group Insurance	52,488	52,924	53,354
406-1413-000-5225	Elem/Middle Music-Medicare	4,326	4,332	4,371
406-1413-000-5231	Elem/Middle Music-Contributions	82,679	80,373	76,217
406-1413-000-5214	Elem/Middle Music-HSa775 Group Insurance	775	550	1,000
406-1413-000-5213	Elem/Middle Music-HRA1000 Group Insurance	2,000	2,000	2,000
	Total Fine Arts Program Support	**470,452**	**469,124**	**468,846**
F. Elementary Guidance Counselors				
407-2122-000-5113	Counseling-Salaries	472,295	478,720	518,028
407-2122-000-5210	Counseling-Group Insurance	69,714	71,452	76,659
407-2122-000-5212	Counseling-KMG Life Insurance	987	1,008	1,008
407-2122-000-5225	Counseling-Medicare	4,143	4,280	4,318
407-2122-000-5231	Counseling-TRSL Contributions	132,247	134,042	135,175
	Total Elementary Guidance Counselors	**679,386**	**689,502**	**735,188**
G.				
408-1100-233-561520	Regular Instruction-IWF Replacements	-	-	175,000
	Total IWB Replacements	**-**	**-**	**175,000**
G. Math & Science Program Support				
409-1100-000-5610	Supplies	11,426	28,574	31,570

Ouachita Parish School Board
Special Revenue Fund
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Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
409-1100-000-561020	Tech Supplies	3,000	440	2,500
409-1100-000-5615	Inventoriable Supplies	4,763	-	4,500
409-1100-000-561520	Tech Supplies/Inventory	4,697	1,943	3,600
409-1100-000-5642	Textbooks	2,500	-	2,500
409-1100-135-5610	Math & Science Allotment-Supplies	39,000	29,249	40,374
409-1100-073-5610	MSP Grant Supplies	1,200	1,203	1,200
409-1100-135-561020	Math & Science Allotment-Supplies-Tech	-	263	-
	Total Regular Programs	**66,586**	**61,672**	**86,244**
409-1370-000-5130	Health Science-Extra Duty Pay	11,250	-	10,000
409-1370-000-5225	Health Science-Medicare	150	-	145
409-1370-000-5231	Health Science-TRSL Contributions	3,150	-	2,630
409-1370-000-5300	Health Science-Contracted Services	1,000	840	1,000
409-1370-000-5610	Health Science-Supplies	1,000	155	1,000
409-1370-000-561520	MSP Grant-Tech/Inventory Supplies	-	273	500
409-1395-000-561520	Health Science Tech/Inventory Supplies	40,000	-	20,000
	Total Vocational (CTE) Programs	**56,550**	**1,268**	**35,275**
409-1460-000-5150	After School Program-Stipend	1,000	-	1,000
409-1460-000-5225	After School Program-Medicare	15	-	15
409-1460-000-5231	After School Program-Retirement	280	-	263
	Total Other Instructional Programs	**1,295**	**-**	**1,278**
409-2231-000-5150	Staff Training-Stipend Pay	1,500	-	1,500
409-2231-000-5225	Staff Training-Medicare	21	-	21
409-2231-000-5231	Staff Training-TRSL Contributions	420	-	395
409-2231-000-5582	Staff Training-Travel	5,000	-	4,000
409-2231-000-5610	Staff Training-Supplies	-	719	1,000
	Total Instructional Staff Services	**6,941**	**719**	**6,916**
409-2721-017-5116	AHEC Bus Drivers	2,000	1,275	2,000
409-2721-017-5225	AHEC-Medicare	29	19	29
409-2721-017-5233	AHEC-LSERS Contributions	728	421	666
409-2721-017-5590	AHEC-Bus Use Fee	1,200	712	1,000
	Total Student Transportation Services	**3,957**	**2,427**	**3,695**
	Total Math & Science Program Support	**135,329**	**66,086**	**133,408**
H. Teacher Supply Funds				
411-1100-000-5610	Classroom Supplies	119,892	119,793	119,800
	Total Teacher Supply Funds	**119,892**	**119,793**	**119,800**
I. System-wide Instruction Fund				
412-1100-128-561520	Regular Instruction-Tech Supplies-Testing	425,000	-	425,000
	Total System-Wide Instruction Fund	**425,000**	**-**	**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	28,461

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Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
413-2252-000-5610	Library-Supplies	5,000	1,661	3,000
413-2252-000-561020	Library-Tech Supplies	1,440	2,183	2,200
413-2252-000-5615	Library-Tech Supplies-Inventory	354	-	-
413-2252-000-561520	Library-Tech Supplies/Inventory	5,000	-	5,000
413-2252-000-5640	Library-Books & Periodicals	73,569	78,305	73,683
	Total Library Services	**115,663**	**110,610**	**113,344**
Total Instructional Programs Support (36%)		**$ 3,063,834**	**$ 2,302,838**	**$ 3,285,716**
II. Capital Improvements (23%)				
A. Capital Improvements-Facilities				
415-2620-000-5430	Facility Repairs and Maintenance	$ 100,000	$ 7,970	$ 667,740
	Total Plant Services	**100,000**	**7,970**	**667,740**
415-4200-5450	Land & Site Improvements	-	-	37,244
415-4500-5720	Portable Buildings	-	-	28,000
	Total Facility Acquisition & Construction	**-**	**-**	**65,244**
B. Capital Improvements-Transportation				
416-2721-000-5730	Bus Purchases	49,000	48,809	1,068,643
416-2731-000-5730	Bus Purchases-Special Needs	365,000	-	183,015
	Total Student Transportation Services	**414,000**	**48,809**	**1,251,658**
Total Capital Improvements (23%)		**$ 514,000**	**$ 56,779**	**$ 1,984,642**
III. Facility & Equipment Programs Support (15%)				
A. Facility & Equipment Program Supports				
414-2610-000-5442	Supervisors Maint-Equipment Rental	$ 1,000	$ 981	$ 1,000
414-2610-000-5610	Supervisors Maint-Supplies	200	136	200
414-2620-000-5430	Building Operation Repairs and Maintenance	1,000	928	1,000
414-2620-000-5610	Building Operations-Supplies	4,895	6,733	6,733
414-2620-000-5615	Building Operations-Inventoriable Supplies	1,475	1,101	1,101
414-2620-000-5730	Building Operation Equipment	3,450	3,440	3,440
414-2620-000-5810	Building Operations-Dues/Fees	8,122	6,526	7,000
414-2620-230-5430	Building Construction-Maintenance	67,262	111,523	80,000
414-2620-230-5610	Building Construction-Supplies	168,000	108,590	108,590
414-2620-230-5615	Building Construction-Inventoriable Supplies	5,717	-	2,500
414-2620-231-5430	Painting-Repairs & Maintenance Svcs	5,075	28,131	15,000
414-2620-231-5610	Painting-Supplies	27,070	37,965	35,000
414-2620-232-5430	Electrical-Maintenance Services	58,457	81,516	70,000
414-2620-232-5610	Electrical-Supplies	132,044	165,809	140,000
414-2620-233-5430	Plumbing-Maintenance Services	46,592	54,476	54,476
414-2620-233-5610	Plumbing-Supplies	93,255	94,985	93,944
414-2620-234-5430	AC-HVAC-Maintenance	114,133	159,661	130,000
414-2620-234-5610	AC-HVAC-Supplies	232,568	214,976	220,000
414-2620-234-5615	AC-HVAC-Inventory/Supplies	21,826	27,376	27,376

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Special Revenue Fund
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Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
414-2620-234-5730	AC-HVAC-Equipment	69,897	74,534	74,534
414-2640-000-5430	Equipment Repairs and Maintenance	601	294	500
414-2640-000-5442	Equipment Rental	4,359	7,292	7,292
414-2661-000-5330	Security Systems-Purchased Technical Services	239	-	-
414-2661-000-5530	Security System Services	42,000	37,349	38,000
	Total Plant Services	**1,109,237**	**1,224,322**	**1,117,686**
414-4200-000-5450	Land & Site Improvements-Contractors	68,248	63,270	63,150
414-4200-000-5610	Land & Site Improvements-Supplies	9,715	9,533	9,500
	Total Facility Acquisition & Construction	**77,963**	**72,803**	**72,650**
Total Facility & Equipment Support (15%)		**$ 1,187,200**	**$ 1,297,125**	**$ 1,190,336**
IV. Inflation-Regulated/Mandated Costs (14%)				
A. Alternative Education Program Support				
401-1210-000-5112	Special Education Teacher	$ 170,553	$ 167,649	$ 169,158
401-1210-000-5115	Special Education Paraprofessional	43,987	43,693	44,086
401-1210-000-5210	Special Education Group Insurance	31,042	31,008	33,011
401-1210-000-5211	Special Education State Life	240	240	240
401-1210-000-5225	Special Education Medicare	2,939	2,892	2,740
401-1210-000-5231	Special Education TRSL Contributions	60,070	59,177	59,711
	Total Special Educations Programs	**308,831**	**304,659**	**308,946**
401-1360-000-5112	Business Teacher	41,897	41,899	42,276
401-1360-000-5212	Business Teacher-KMG Life Insurance	252	252	252
401-1360-000-5225	Business Teacher-Medicare	533	534	538
401-1360-000-5231	Business Teacher-TRSL Contributions	11,735	11,732	11,119
401-1360-000-5210	Business Teacher- Group Insurance	5,052	5,050	5,153
	Total Vocational (CTE)Education Programs	**59,469**	**59,467**	**59,338**
401-1480-000-5112	Alternative Program-Teacher	414,351	416,137	419,882
401-1480-000-5210	Alternative Program-Group Insurance	61,801	63,698	72,742
401-1480-000-5225	Alternative Program-Medicare	5,516	5,502	5,551
401-1480-000-5231	Alternative Program-TRSL Contributions	116,019	116,519	110,431
	Total Other Instructional Programs	**597,687**	**601,856**	**608,606**
401-2220-000-5113	Curriculum-Counselor	5,073	4,684	4,726
401-2220-000-5225	Curriculum-Medicare	68	65	66
401-2220-000-5231	Curriculum-TRSL Contributions	1,419	1,312	1,243
401-2252-000-5112	Librarian	44,484	44,482	44,882
401-2252-000-5225	Library-Medicare	604	606	612
401-2252-000-5231	Library-TRSL Contributions	377	377	357
401-2252-000-5281	Library-Sick Leave Severance	6,724	-	-
401-2252-000-5210	Library-Group Insurance	2,926	2,946	2,179
401-2252-000-5214	Library-HSA775 Group Insurance	775	775	775
	Total Instructional Staff	**62,450**	**55,247**	**54,840**
401-2722-000-5115	Special Education Bus Attendant-Paraprofessior	9,878	9,824	9,913
401-2722-000-5210	Special Education Bus Attendant-Group Insuran	5,805	5,802	5,912
401-2722-000-5225	Special Education Bus Attendant-Medicare	82	96	97

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Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
401-2722-000-5233	Special Education Bus Attendant-LSERS Contri	3,259	3,243	2,995
	Total Student Transportation Services	**19,024**	**18,965**	**18,917**
	Total Alternative Education Program Support	**$ 1,047,461**	**$ 1,040,194**	**$ 1,050,647**
B. Other Inflation-Mandated/Regulated Costs				
418-1100-000-5210	NBC Pay-Teacher- Group Insuance	314	203	-
418-1100-000-5270	Retiree Health Insurance	186,873	-	-
418-1105-000-5210	NBC Pay-Kindergarten Group Insurance	30,034	19,375	-
418-1105-360-5112	NBC Pay-Kindergarten Teacher	15,006	15,000	15,000
418-1105-360-5225	NBC Pay-Kindergarten-Medicare	194	194	194
418-1105-360-5231	NBC Pay-Kindergarten-TRSL Retirement	4,206	4,200	3,945
418-1110-000-5210	Group Insurance-Elementary	166,320	107,291	-
418-1110-360-5112	NBC Pay-Elementary Teacher	50,008	50,000	50,000
418-1110-360-5225	NBC Pay-Elementary-Medicare	580	581	581
418-1110-360-5231	NBC Pay-Elementary-TRSL Retirement	13,541	13,534	12,712
418-1130-000-5210	Group Insurance-Secondary	85,636	55,243	-
418-1130-360-5112	NBC Pay-Secondary Teacher	25,004	25,000	25,000
418-1130-360-5225	NBC Pay-Secondary-Medicare	326	328	328
418-1130-360-5231	NBC Pay-Secondary-TRSL Retirement	5,649	5,645	5,302
	Total Regular Programs	**583,691**	**296,594**	**113,062**
418-1210-000-5270	Retiree Health Insurance	33,938	-	-
418-1216-360-5112	NBC Pay Special Education Teacher	5,002	5,000	5,000
418-1216-360-5225	NBC Pay-Special Preschool-Medicare	69	65	65
418-1216-360-5231	NBC Pay-Preschool-TRSL Retirement	1,402	1,400	1,315
418-1220-360-5112	NBC Pay Gifted Teacher	10,004	10,000	10,000
418-1220-360-5225	NBC Pay-Gifted-Medicare	130	129	129
418-1220-360-5231	NBC Pay-Gifted-TRSL Retirement	2,804	2,800	2,630
	Total Special Educations Programs	**53,349**	**19,394**	**19,139**
418-1300-000-5270	Retiree Health Insurance	8,789	-	-
418-1310-360-5112	NBC Pay Agriculture Teacher	458	458	458
418-1310-360-5225	Medicare-Agriculture	7	6	7
418-1310-360-5231	TRSL Retirement-Agriculture	128	129	121
	Total Vocational (CTE) Education Program	**9,382**	**593**	**586**
418-1410-000-5210	High School Band Group Insurance	2,289	1,477	-
418-1411-000-5210	Elem/Middle Band Group Insurance	2,257	1,456	-
418-1412-000-5210	High School Choir Group Insurance	332	214	-
418-1420-000-5210	Athletics Group Insurance	6,328	4,082	-
418-1450-000-5210	JROTC Group Insurance	945	610	-
	Total Other Instructional Programs	**12,151**	**7,839**	**-**
418-1510-000-5270	Preschool Retiree Health	9,545	-	-
418-1530-000-5270	Preschool Retiree Health	5,003	-	-
418-1530-360-5112	NBC Pay Preschool Teacher	5,002	5,000	5,000

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418-1530-360-5225	NBC Preschool-Medicare	71	70	70
418-1530-360-5231	NBC Preschool-TRSL Contributions	1,402	1,400	1,315
	Total Other Special Programs	**21,023**	**6,470**	**6,385**
418-1600-000-5270	Adult Education Retiree Health	1,915	-	-
	Total Adult Education	**1,915**	**-**	**-**
418-2110-000-5270	Child Welfare & Attendance Retiree Health	3,275	-	-
418-2122-000-5210	Counseling-Group Insurance	3,679	2,373	-
418-2122-000-5270	Couseling-Retiree Health	7,772	-	-
418-2122-360-5113	NBC Pay Counselor	59,588	55,000	55,000
418-2122-360-5225	Counselor-Medicare	722	656	656
418-2122-360-5231	Counselor-TRSL Contributions	15,220	14,045	13,193
418-2190-000-5210	Other Pupil Support-Heath Insurance	572	369	-
	Total Pupil Support Services	**90,828**	**72,443**	**68,849**
418-2200-000-5270	Instructional-Retiree Health	1,750	-	-
418-2211-000-5210	Regular Support-Group Insurance	3,368	2,173	-
418-2216-000-5270	Adult Education-Group Insurance	2,096	-	-
418-2219-000-5210	Other Program Support-Group Insurance	1,831	1,181	-
418-2219-000-5270	Other Program Support-Retiree Health	3,295	-	-
418-2220-000-5210	Curriculum-Group Insurance	4,624	2,983	-
418-2220-360-5113	NBC Pay Curriculum Coordinator	5,835	5,000	5,000
418-2220-360-5225	Curriculum Coordinator-Medicare	78	72	72
418-2220-360-5231	Curriculum Coordinator-TRSL Retirement	1,516	1,400	1,315
418-2231-000-5210	Staff Training-Group Insurance	403	260	-
418-2252-000-5210	Librarian-Group Insurance	18,052	11,645	-
418-2252-000-5270	Librarian-Retiree Health	19,141	-	-
418-2252-360-5112	NBC Pay Librarian	5,002	5,000	5,000
418-2252-360-5225	Librarian Medicare	62	64	64
418-2252-360-5231	Librarian-TRSL Retirement	1,402	1,400	1,315
	Total Instructional Staff Services	**68,455**	**31,178**	**12,766**
418-2300-000-5270	General Admin-Retiree Health	226	-	-
418-2321-000-5210	Superintendent Group Insurance	547	353	-
418-2321-000-5270	Superintendent Office-Retiree Health	1,187	-	-
418-2324-000-5270	Asst Superintendent-Retiree Health	477	-	-
	Total General Administration Services	**2,437**	**353**	**-**
418-2400-000-5210	Principal Staff-Group Insurance	22,661	14,618	-
418-2400-000-5270	Principal Staff-Retiree Health	25,503	-	-
418-2410-000-5210	Principal-Group Insurance	13,787	8,894	-
418-2420-000-5210	Asst. Principal Group Insurance	18,695	12,060	-
418-2490-000-5210	Other Administrative-Group Insurance	3,006	1,939	-
	Total School Administrative Services	**83,652**	**37,511**	**-**
418-2500-000-5270	Business Services-Retiree Health	4,228	-	-
418-2510-000-5210	Accountant/Auditor Group Insurance	6,129	3,954	-
418-2520-000-5210	Purchasing-Group Insurance	626	404	-
418-2530-000-5210	Warehouse Group Insurance	7,632	4,923	-

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Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
418-2530-000-5270	Warehouse-Retiree Health	785	-	-
418-2540-000-5210	Graphic Arts Group Insurance	5,128	3,308	-
418-2540-000-5270	Graphic Arts-Retiree Health	643	-	-
	Total Business Services	**25,171**	**12,589**	**-**
418-2600-000-5270	Plant Staff-Retiree Health	14,720	-	-
418-2610-000-5210	Maintenance-Group Insurance	2,023	1,305	-
418-2620-000-5210	Custodial Group Insurance	50,969	32,880	-
	Total Plant Services	**67,712**	**34,185**	**-**
418-2710-000-5210	Transportation Group Insurance	1,442	930	-
418-2720-000-5270	Bus Driver Retiree Health	24,025	-	-
418-2721-000-5210	Bus Driver Group Insurance	59,835	38,599	-
418-2723-000-5210	Bus Maintenance Group Insurance	7,189	4,638	-
	Total Transporation Services	**92,491**	**44,167**	**-**
418-2820-000-5210	Public Information Services Group Insurance	718	463	-
418-2830-000-5210	Personnel-Group Insurance	5,067	3,269	-
418-2830-000-5270	Personnel-Retiree Health	1,949	-	-
418-2831-000-5210	Personnel Admin-Group Insurance	718	463	-
418-2840-000-5210	Technology-Group Insurance	3,530	2,277	-
418-2840-000-5270	Technology-Retiree Health	1,175	-	-
418-2841-000-5210	IT Admin-Group Insurance	360	232	-
418-2842-000-5210	System Analyst-Group Insurance	3,188	2,057	-
418-2846-000-5210	IT Maintenance-Group Insurance	7,568	4,882	-
	Total Central Services	**24,273**	**13,643**	**-**
418-3100-000-5210	School Food Service-Group Insurance	72,267	46,617	-
418-3100-000-5270	School Food Service-Retiree Health	21,621	-	-
	Total School Food Services	**93,888**	**46,617**	**-**
Total Other Inflation-Mandated/Regulated Costs		**1,230,418**	**623,576**	**220,787**
Total Inflation-Regulated/Mandated Costs (14%)		**$ 2,277,879**	**$ 1,663,770**	**$ 1,271,434**

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	V. Salary Restoration (12%)			
417-1100-000-5115	Paraprofessionals-Regular Education	$ 4,260	$ 4,193	$ 4,193
417-1100-000-5225	Medicare-Regular Education	70	57	57
417-1100-000-5231	TRSL Contributions-Regular Education	1,200	1,174	1,102
	Total Regular Programs	**5,530**	**5,424**	**5,352**
417-1210-000-5115	Paraprofessionals-Special Education	120,727	119,622	119,622
417-1210-000-5225	Medicare - Special Education	1,625	1,583	1,582
417-1210-000-5231	TRSL Retirement - Special Education	33,085	32,776	30,787
417-1210-000-5239	Other Retirement-Special Education	25	25	25
417-1216-000-5115	Paraprofessionals-Special Ed Preschool	10,233	10,221	10,221
417-1216-000-5225	Medicare - Special Ed Preschool	148	136	136
417-1216-000-5231	TRSL Retirement - Special Preschool	2,874	2,862	2,688
	Total Special Educations Programs	**168,717**	**167,225**	**165,061**
417-1480-110-5115	ISS & Sat School Suspension-Para	2,953	2,633	2,633
417-1480-110-5225	ISS & Sat School Suspension-Medicare	45	34	34
417-1480-110-5231	ISS & Sat School Suspension-TRSL	834	740	695
	Total Other Instructional Programs	**3,832**	**3,407**	**3,362**
417-2110-000-5114	Child Welfare & Attendance-Clerical Staff	968	967	967
417-2110-000-5225	Child Welfare & Attendance-Medicare	15	13	13
417-2110-000-5231	Child Welfare & Attendance-TRSL Contributions	272	271	255
417-2140-000-5114	Diagnostic Services-Clerical Salaries	590	546	546
417-2140-000-5225	Diagnostic Services-Medicare	10	6	6
417-2140-000-5231	Diagnostic ServicesTRSL Contributions	165	140	132
417-2154-000-5115	Interpretive Services-Aides Salaries	1,697	1,692	1,692
417-2154-000-5225	Interpretive Services-Medicare	30	24	24
417-2154-000-5231	Interpretive Services-TRSL Contributions	479	474	445
417-2190-000-5119	Pupil Support-Other Salaries	981	898	898
417-2190-000-5225	Pupil Support -Medicare	10	11	11
417-2190-000-5231	Pupil Support -TRSL Contributions	273	252	237
417-2190-340-5115	Discipline-Hall Monitors-Aides Salaries	4,290	4,229	4,229
417-2190-340-5225	Discipline-Hall Monitors-Medicare	60	56	56
417-2190-340-5231	Discipline-Hall Monitors-TRSL Contributions	1,200	1,184	1,112
	Total Pupil Support Services	**11,040**	**10,763**	**10,623**
417-2211-000-5114	Instructional Assistants	3,156	2,901	2,901
417-2211-000-5231	Regular Education Support TRSL Contributions	888	812	765
417-2211-000-5225	Regular Education Support Medicare	16	12	12
417-2212-000-5114	Special Education Assistants	8,582	7,869	7,869
417-2212-000-5225	Special Education Support Medicare	113	105	105
417-2212-000-5231	Special Education Support TRSL Contributions	2,123	1,945	1,827
417-2219-000-5114	Other Educational Program Clerical	3,095	2,845	2,845
417-2219-000-5225	Other Education Program -Medicare	45	39	40
417-2219-000-5231	Other Education Program-TRSL Contributions	588	543	510
417-2219-000-5239	Other Education Program-LASERS Contributions	363	335	333
417-2252-000-5115	Library Paraprofessinal	12,620	12,615	12,615

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
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Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
417-2252-000-5225	Library-Medicare	163	159	159
417-2252-000-5231	Library-TRSL Contributions	3,550	3,533	3,319
417-2259-000-5115	Computer Lab Paraprofessinals	16,246	15,726	15,726
417-2259-000-5225	Computer Lab-Medicare	233	206	205
417-2259-000-5231	Computer Lab-TRSL Contributions	4,566	4,404	4,137
	Total Instructional Staff Services	**56,347**	**54,049**	**53,368**
417-2321-000-5114	Superintendent-Executive Secretary	501	500	500
417-2321-000-5231	Superintendent-TRSL Contribution	141	140	132
	Total General Administration Services	**642**	**640**	**632**
417-2400-000-5114	School Secretary/bookkeeper	71,181	86,208	86,208
417-2400-000-5115	Administrative Paraprofessionals	852	850	850
417-2400-000-5225	School Medicare	956	1,147	1,146
417-2400-000-5231	School TRSL Contributions	18,636	22,621	21,247
417-2400-000-5233	School LSERS Contributions	238	306	280
	Total School Administration Services	**91,863**	**111,132**	**109,731**
417-2510-000-5114	Business Services Clerical	6,770	6,669	6,669
417-2510-000-5119	Internal Auditors	1,967	1,967	1,967
417-2510-000-5225	Accounting Staff Medicare	91	91	91
417-2510-000-5231	Accounting Staff TRSL Contributions	1,903	1,877	1,763
417-2520-000-5114	Purchasing Services-Clerical	968	967	967
417-2520-000-5225	Purchasing Staff Medicare	15	14	14
417-2520-000-5231	Purchasing Staff TRSL Contributions	272	271	255
417-2530-000-5119	Warehousing Service Workers	968	967	967
417-2530-000-5225	Warehousing Staff Medicare	149	148	148
417-2530-000-5233	Warehousing Staff LSERS Contributions	3,205	3,202	2,931
417-2530-000-5111	Warehousing Supervisors/Managers	999	1,000	1,000
417-2530-000-5114	Warehousing Clerical	968	967	967
417-2530-000-5116	Warehousing Service Workers	7,735	7,736	7,736
417-2530-000-5231	Warehousing Staff TRSL Contributions	272	271	255
417-2540-000-5119	Printing Service Workers	5,802	5,802	5,802
417-2540-000-5225	Printing Staff Medicare	78	78	78
417-2540-000-5231	Printing Staff TRSL Contributions	540	542	509
417-2540-000-5233	Printing Staff LSERS Contributions	1,276	1,276	1,168
	Total Business Services	**33,978**	**33,845**	**33,287**
417-2610-000-5114	Maintenance Clerical Staff	1,936	1,934	1,934
417-2610-000-5225	Maintenance Supervisors-Medicare	30	27	27
417-2610-000-5231	Maintenance Supervisors-TRSL Contributions	544	542	510
417-2620-000-5116	Building Operations-Service Workers	226,987	276,128	276,128
417-2620-000-5225	Building Operations-Medicare	4,278	4,083	4,083
417-2620-000-5231	Maintenance Supervisors-TRSL Contributions	1,685	1,598	1,504
417-2620-000-5233	Building Operations-LSERS Contributions	84,509	80,082	73,293
417-2620-000-5117	Building Operations-Skilled Craftsmen	24,991	22,990	22,990
417-2662-000-5116	Security Guards	1,704	1,700	1,700
417-2662-000-5225	Security - Medicare	29	24	24
417-2662-000-5231	Security-TRSL Contributions	480	476	447
	Total Plant Services	**347,173**	**389,584**	**382,640**
417-2710-000-5114	Transportation Clerical Staff	4,149	3,699	3,699

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
417-2710-000-5225	Transportation Services-Medicare	56	51	51
417-2710-000-5231	Transportation Services-TRSL Contributions	1,159	1,022	960
417-2721-000-5116	Regular Bus Driver	165,816	165,463	165,463
417-2721-000-5225	Transportation Regular-Medicare	2,135	2,115	2,115
417-2721-000-5231	Regular Bus Driver-TRSL Contribution	23	23	22
417-2721-000-5233	Regular Bus Driver-LSERS Contribution	50,777	50,669	46,372
417-2722-000-5115	Regular Bus Attendant	12,844	12,949	12,977
417-2722-000-5225	Regular Monitoring Medicare	179	173	173
417-2722-000-5233	Regular Monitoring-LSERS Contributions	3,975	3,995	3,656
417-2723-000-5117	Bus Mechanics	10,506	9,826	9,826
417-2723-000-5225	Bus Mechanics-Medicare	142	135	136
417-2723-000-5233	Bus Mecanics-LSERC Contributions	3,469	3,243	2,968
417-2731-000-5116	Special Education Bus Drivers	13,976	14,065	14,065
417-2731-000-5225	Special Needs Bus Drivers-Medicare	213	186	186
417-2731-000-5233	Special Needs Bus Drivers-LSERS Contribution	4,506	4,536	4,152
417-2732-000-5115	Monitoring Services-Special Needs Bus Aides	24,485	24,539	24,539
417-2732-000-5225	Special Needs Monitoring Medicare	332	315	315
417-2732-000-5233	Special Needs Bus Drivers-LSERS Contribution	8,103	8,098	7,411
417-2710-000-5233	Transportation Serv-LSERS Contributions	-	15	15
	Total Student Transportation Services	**306,845**	**305,117**	**299,101**
417-2820-000-5119	Public Information Coordinator	585	500	500
417-2820-000-5225	Public Information Services-Medicare	11	7	7
417-2820-000-5231	Public Information Services-TRSL Contributions	165	140	132
417-2830-000-5114	Personnel Services-Clerical Staff	8,878	8,380	8,380
417-2830-000-5225	Personnel Services-Medicare	104	104	104
417-2830-000-5231	Personnel Services-TRSL Contribution	2,069	2,072	1,947
417-2830-000-5233	Personnel Services-LSERS Contribution	320	319	292
417-2840-000-5119	Data Processing Technicians	3,872	3,870	3,870
417-2840-000-5225	Data Processing-Medicare	41	40	40
417-2840-000-5231	Data Processing-TRSL Contribution	1,073	1,072	1,007
417-2846-000-5119	Hardware Support Technicians	9,672	9,670	9,670
417-2846-000-5225	Hardware Support Medicare	131	131	131
417-2846-000-5231	Hardware Support TRSL Contribution	2,686	2,685	2,522
	Total Central Services	**29,607**	**28,990**	**28,602**
417-3100-000-5114	School Food Service Clerks	5,250	5,335	5,335
417-3100-000-5119	Hourly work	1,052	967	967
417-3100-000-5225	Cafeteria Medicare	1,309	1,259	1,260
417-3100-000-5231	Cafeteria TRSL Contributions	25,733	25,128	23,604
417-3100-000-5233	Cafeteria LSERS Contributions	863	874	800
417-3100-000-5116	Cafeteria Technician	94,890	92,645	92,645
417-3100-000-5239	Cafeteria Other Retirement	183	185	184
417-3100-204-5111	Cafeteria Managers	17,552	16,501	16,501
417-3100-204-5225	Cafeteria Managers Medicare	289	212	212
417-3100-204-5231	Cafeteria Managers TRSL Contributions	4,962	4,631	4,350
417-3100-205-5116	Cafeteria Technicians	65,130	65,380	65,380
417-3100-205-5225	Cafeteria Tech - Medicare	925	928	928
417-3100-205-5231	Cafeteria Tech TRSL Contribution	16,963	17,032	15,998

Ouachita Parish School Board
Special Revenue Fund
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Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
417-3100-205-5233	Cafeteria Tech Other Retirement	116	115	106
417-3100-205-5239	Cafeteria Tech-LSERS Contribution	-	130	129
	Total Food Services	**235,217**	**231,322**	**228,399**
Total Salary Restoration (12%)		**$ 1,290,791**	**$ 1,341,498**	**$ 1,320,158**
Total Expenditures		**$ 8,397,414**	**$ 6,714,600**	**$ 9,110,351**
414-45220	Operating Transfers In	200,000	200,000	100,000
414-45320	Insurance Proceeds from Loss	81,462	147,067	-
	Total Other Sources (Uses) of Funds	**$ 281,462**	**$ 347,067**	**$ 100,000**
Net Change in Fund Balance		**$ (920,751)**	**$ 942,885**	**$ (1,206,235)**
Beginning Fund Balance		**$ 17,479,350**	**17,479,350**	**18,422,235**
Ending Fund Balance		**$ 16,558,599**	**$ 18,422,235**	**$ 17,216,000**

Ouachita Parish School Board
Special Revenue Fund
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2015-16

Budget Summary by Function

	2014-2015 Final Budget	2014-2015 Actual (Unaudited)	2014-2015 % Change	2015-2016 Budget	2015-2016 % Change
Revenues					
Local Revenues	$ 10,754,500	$ 10,866,052	1.0%	**$ 11,377,711**	4.7%
Total Revenues	$ 10,754,500	$ 10,866,052	1.0%	**$ 11,377,711**	4.7%
Expenditures					
Regular Programs	$ 6,023,634	$ 5,928,249	-1.6%	**$ 6,266,822**	5.7%
Special Education Programs	1,238,241	1,218,169	-1.6%	**1,287,741**	5.7%
Vocational (CTE) Programs	180,404	220,097	22.0%	**232,667**	5.7%
Other Instructional Programs	366,816	354,476	-3.4%	**374,720**	5.7%
Special Programs	12,514	12,640	1.0%	**13,362**	5.7%
Pupil Support Services	758,754	773,906	2.0%	**818,103**	5.7%
Instructional Staff Services	389,207	525,495	35.0%	**555,506**	5.7%
General Administration	87,392	80,897	-7.4%	**85,334**	5.5%
School Administration	738,313	708,136	-4.1%	**748,580**	5.7%
Business Services	25,183	27,200	8.0%	**28,753**	5.7%
Plant Services	416,765	412,895	-0.9%	**436,476**	5.7%
Student Transportation Services	275,800	275,385	-0.2%	**291,124**	5.7%
Central Services	18,977	18,392	-3.1%	**19,442**	5.7%
Food Services	222,500	207,244	-6.9%	**219,081**	5.7%
Total Expenditures	$ 10,754,500	$ 10,763,181	0.1%	**$ 11,377,711**	5.7%
Net Change in Fund Balance	$ -	$ 102,871	100.0%	**$ -**	-100.0%
Beginning Fund Balance	1,729,748	1,729,748	0.0%	**1,832,619**	5.9%
Ending Fund Balance	$ 1,729,748	$ 1,832,619	5.9%	**$ 1,832,619**	0.0%

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Ouachita Parish School Board
Special Revenue Fund
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2015-16

Budget Summary by Object

	2014-2015 Final Budget	2014-2015 Actual (Unaudited)	% Change	**2015-2016 Budget**	% Change
Revenues					
Local Revenues	$ 10,754,500	$ 10,866,052	1.0%	**$ 11,377,711**	4.7%
Total Revenues	$ 10,754,500	$ 10,866,052	1.0%	**$ 11,377,711**	4.7%
Expenditures					
Salaries	$ 10,667,108	$ 10,682,284	0.1%	**$ 11,292,377**	5.7%
Purchased Professional Services	87,392	80,897	-7.4%	**85,334**	5.5%
Total Expenditures	$ 10,754,500	$ 10,763,181	0.1%	**$ 11,377,711**	5.7%
Net Change in Fund Balance	$ -	$ 102,871	100.0%	**$ -**	-100.0%
Beginning Fund Balance	1,729,748	1,729,748	0.0%	**1,832,619**	5.9%
Ending Fund Balance	$ 1,729,748	$ 1,832,619	5.9%	**$ 1,832,619**	0.0%

Fund Balance Classification

Restricted Fund Balance	$ 1,729,748	$ 1,832,619	5.9%	**$ 1,832,619**	0.0%
Total Ending Fund Balance	$ 1,729,748	$ 1,832,619	5.9%	**$ 1,832,619**	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
140-41130	Sales & Use Taxes	10,752,500	10,865,054	11,375,711
140-41510	Interest on Investments	2,000	998	2,000
	Total Local Revenues	**$ 10,754,500**	**$ 10,866,052**	**$ 11,377,711**
	EXPENDITURES			
140-1105-000-5112	Teachers - Kindergarten	$ 467,811	$ 445,711	$ 471,166
140-1110-000-5112	Teacher - Elementary	3,735,448	3,698,662	3,909,900
140-1130-000-5112	Teacher - Secondary	1,639,098	1,612,759	1,704,866
140-1110-074-5112	Teacher - Reading Interventionist	114,225	112,343	118,759
140-1110-106-5112	Teacher - Elementary/Middle Read 180	45,675	34,760	36,745
140-1130-106-5112	Teacher - High School - Read 180	18,770	18,960	20,043
140-1100-000-5115	Paraprofessionals - Regular Instruction	2,607	5,054	5,343
	Total Regular Programs	**6,023,634**	**5,928,249**	**6,266,822**
140-1210-000-5112	Teacher - Special Education	733,548	689,105	728,461
140-1220-000-5112	Teacher - Gifted & Talented	184,364	188,309	199,064
140-1216-000-5112	Teacher - Special Ed Preschool	58,664	63,200	66,809
140-1211-000-5112	Teacher - Resource	88,635	104,904	110,895
140-1214-000-5112	Teacher - Adapted Physical Education	19,396	19,108	20,199
140-1210-000-5115	Paraprofessionals-Special Education	145,977	141,767	149,863
140-1216-000-5115	Paraprofessionals-Special Ed Preschool	7,657	11,776	12,450
	Total Special Education Programs	**1,238,241**	**1,218,169**	**1,287,741**
140-1310-000-5112	Teacher - Agriculture	33,649	31,413	33,207
140-1340-000-5112	Teacher - Home Living	78,594	75,514	79,827
140-1360-000-5112	Teacher - Business	55,439	100,530	106,271
140-1370-000-5112	Teacher - Health Sciences	6,465	6,320	6,681
140-1350-000-5112	Teacher- Trade and Industry	6,257	6,320	6,681
	Total Vocational (CTE) Programs	**180,404**	**220,097**	**232,667**
140-1410-000-5112	Teacher - Band	51,306	50,560	53,448
140-1411-000-5112	Teacher - Band Middle Schools	41,503	44,109	46,628
140-1413-000-5112	Teacher - Choir Elementary/Middle	53,491	50,396	53,274
140-1420-000-5112	Teacher - Athletics	61,463	51,300	54,230
140-1420-182-5112	Teacher Supplement - Athletics	32,535	31,600	33,405
140-1450-000-5112	Teacher - JROTC	43,623	48,619	51,396
140-1480-000-5112	Teacher - Alternative Programs	67,695	62,885	66,476
140-1412-000-5112	Teacher - Choir High School	6,219	6,195	6,549
140-1480-100-5112	Teacher - Options	6,257	6,124	6,474
140-1480-110-5115	Teachers - Student Suspension	2,724	2,688	2,840
	Total Other Instructional Programs	**366,816**	**354,476**	**374,720**
140-1520-000-5112	Teacher - English Language Acquisition	12,514	12,640	13,362
	Total Special Programs	**12,514**	**12,640**	**13,362**
140-2190-117-5112	Graduation Coach	6,257	6,320	-
140-2113-000-5113	Social Workers	25,615	24,828	26,246
140-2122-000-5113	Counselors	243,690	246,041	260,092
140-2143-000-5113	Psychologists	51,615	50,410	53,289
140-2145-000-5113	Educational Diagnosticians	44,235	42,952	45,405

Ouachita Parish School Board
Special Revenue Fund Budget
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
140-2152-000-5113	Speech Therapists	173,301	182,192	192,597
140-2161-000-5113	Occupational Therapists	42,817	44,200	46,724
140-2166-000-5113	Physical Therapists	6,257	6,320	6,681
140-2190-117-5113	Graduation Coach	25,236	25,241	33,364
140-2169-000-5113	Orientation and Mobility Specialist	17,884	18,599	19,661
140-2154-000-5115	Interpretive Services-Aides Salaries	1,764	2,020	2,135
140-2190-340-5115	Hall Monitors	3,269	4,879	5,158
140-2134-000-5118	Registered Nurses	116,814	119,903	126,751
	Total Pupil Support Programs	**758,754**	**773,905**	**818,103**
140-2214-000-5111	Special Programs Support	6,674	3,920	4,144
140-2211-000-5111	Instructional Programs Support	6,465	6,120	6,470
140-2252-000-5112	Librarians	92,979	229,413	242,515
140-2259-000-5112	Media Instruction Teacher	11,262	18,616	19,679
140-2211-000-5113	Instructional Specialists	209	200	211
140-2212-000-5113	Special Education Specialists	46,509	44,440	46,978
140-2220-000-5113	Curriculum Specialists	172,943	179,457	189,705
140-2231-105-5113	Staff Training - LATAAP Specialist	15,851	7,034	7,436
140-2214-000-5113	Special Programs Support	-	2,400	2,537
140-2212-000-5114	Administrative Instructional Assistants	1,482	1,475	1,559
140-2252-000-5115	Library Paraprofessionals	15,576	13,853	14,644
140-2259-000-5115	Computer Lab Paraprofessionals.	19,257	18,567	19,628
	Total Instructional Staff Services	**389,207**	**525,495**	**555,506**
140-2315-000-5314	Sales Tax Collection Fees	58,485	55,789	58,792
140-2310-000-5332	Legal Services	28,907	25,108	26,542
	Total General Administration	**87,392**	**80,897**	**85,334**
140-2410-000-5111	School Principals	241,281	235,811	249,279
140-2420-000-5111	School Assistant Principals	310,941	296,198	313,114
140-2490-000-5111	Other School Administrators	48,682	40,634	42,955
140-2400-000-5114	School Clerical Staff	136,387	134,474	142,154
140-2400-000-5115	School Administration-Paraprofessionals	1,022	1,019	1,078
	Total School Administration	**738,313**	**708,136**	**748,580**
140-2530-000-5111	Warehousing Supervisors/Managers	3,514	3,400	3,594
140-2530-000-5116	Warehousing Service Workers	11,990	13,600	14,377
140-2530-000-5119	Warehousing Service Workers	1,757	1,700	1,797
140-2540-000-5119	Printing Service Workers	7,922	8,500	8,985
	Total Business Services	**25,183**	**27,200**	**28,753**
140-2610-000-5111	Maintenance Supervisors	2,722	-	-
140-2620-000-5116	Building Operations-Service Workers	373,411	371,291	392,496
140-2662-000-5116	Security Guards	1,844	2,040	2,157
140-2620-000-5117	Building Operations-Skilled Craftsmen	38,788	39,564	41,823
	Total Plant Services	**416,765**	**412,895**	**436,476**
140-2732-000-5115	Monitoring Services-Bus Aides	30,241	29,051	30,710
140-2722-000-5115	Monitoring Services-Regular Bus Aides	12,554	15,701	16,608
140-2721-000-5116	Regular Bus Drivers	198,265	195,930	207,120
140-2731-000-5116	Special Education Bus Drivers	17,169	17,176	18,157
140-2723-000-5117	Bus Mechanics	17,571	17,527	18,529
	Total Student Transportation Services	**275,800**	**275,385**	**291,124**
140-2840-000-5119	Data Processing Technicians	1,757	1,700	1,797

Ouachita Parish School Board
Special Revenue Fund Budget
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
140-2846-000-5119	Technology Support Technicians	17,220	16,692	17,645
	Total Central Services	**18,977**	**18,392**	**19,442**
140-3100-204-5111	Food Services-Cafeteria Managers	34,360	33,893	35,829
140-3100-000-5114	Food Service Clerical Staff	1,515	1,020	1,078
140-3100-000-5116	Food Services-Technicians	184,868	170,632	180,377
140-3100-000-5119	Food Services-Other	1,757	1,700	1,797
	Total Food Services	**222,500**	**207,245**	**219,081**
	Total Expenditures	**$ 10,754,500**	**$ 10,763,181**	**$ 11,377,711**
	Net Change in Fund Balance	**$ -**	**$ 102,871**	**$ -**
	Beginning Fund Balance	**1,729,748**	**1,729,748**	**1,832,619**
	Ending Fund Balance	**$ 1,729,748**	**$ 1,832,619**	**$ 1,832,619**


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 2015-16

Budget Summary by Function

	2014-2015 Final Budget	2014-2015 Actual (Unaudited)	2014-2015 % Change	**2015-2016 Budget**	2015-2016 % Change
Revenues					
Local Revenues	$ 14,677,300	$ 14,733,716	0.4%	**$ 15,324,055**	4.0%
Total Revenues	$ 14,677,300	$ 14,733,716	0.4%	**$ 15,324,055**	4.0%
Expenditures					
Regular Programs	$ 6,386,078	$ 6,279,282	-1.7%	**$ 6,766,513**	7.8%
Special Education Programs	1,640,022	1,622,484	-1.1%	**1,748,428**	7.8%
Vocational (CTE) Programs	237,721	230,582	-3.0%	**248,475**	7.8%
Other Instructional Programs	408,122	387,006	-5.2%	**417,038**	7.8%
Special Programs	13,679	13,498	-1.3%	**14,545**	7.8%
Pupil Support Services	885,708	855,961	-3.4%	**922,395**	7.8%
Instructional Staff Services	753,855	720,583	-4.4%	**776,528**	7.8%
General Administration	118,554	115,562	-2.5%	**119,202**	3.1%
School Administration	1,048,514	973,950	-7.1%	**1,049,559**	7.8%
Business Services	192,674	172,841	-10.3%	**186,435**	7.9%
Plant Services	1,223,779	1,131,622	-7.5%	**1,222,161**	8.0%
Student Transportation Services	934,070	916,639	-1.9%	**990,157**	8.0%
Central Services	142,074	128,550	-9.5%	**138,538**	7.8%
Food Services	692,450	671,902	-3.0%	**724,081**	7.8%
Total Expenditures	$ 14,677,300	$ 14,220,462	-3.1%	**$ 15,324,055**	7.8%
Net Change in Fund Balance	$ -	$ 513,254	100.0%	**$ -**	-100.0%
Beginning Fund Balance	5,181,331	5,181,331	0.0%	**5,694,585**	9.9%
Ending Fund Balance	$ 5,181,331	$ 5,694,585	9.9%	**$ 5,694,585**	0.0%

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Ouachita Parish School Board
Special Revenue Fund
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2015-16

Budget Summary by Object

	2014-2015 Final Budget	2014-2015 Actual (Unaudited)	% Change	**2015-2016 Budget**	% Change
Revenues					
Local Revenues	$ 14,677,300	$ 14,733,716	0.4%	**$ 15,324,055**	4.0%
Total Revenues	$ 14,677,300	$ 14,733,716	0.4%	**$ 15,324,055**	4.0%
Expenditures					
Salaries	$ 11,318,974	$ 10,967,796	-3.1%	**$ 11,829,971**	7.9%
Employee Benefits	3,250,719	3,146,810	-3.2%	**3,385,343**	7.6%
Purchased Professional Services	107,607	105,856	-1.6%	**108,741**	2.7%
Total Expenditures	$ 14,677,300	$ 14,220,462	-3.1%	**$ 15,324,055**	7.8%
Net Change in Fund Balance	$ -	$ 513,254	100.0%	**$ -**	-100.0%
Beginning Fund Balance	5,181,331	5,181,331	0.0%	**5,694,585**	9.9%
Ending Fund Balance	$ 5,181,331	$ 5,694,585	9.9%	**$ 5,694,585**	0.0%

Fund Balance Classification

Restricted Fund Balance	$ 5,181,331	$ 5,694,585	9.9%	**$ 5,694,585**	0.0%
Total Ending Fund Balance	$ 5,181,331	$ 5,694,585	9.9%	**$ 5,694,585**	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
135-41130	Sales & Use Tax Collections	$ 14,674,300	$ 14,731,783	$ 15,321,055
135-41510	Interest on Investments	3,000	1,933	3,000
	Total Local Revenues	**$ 14,677,300**	**$ 14,733,716**	**$ 15,324,055**
	EXPENDITURES			
135-1100-000-5115	Paraprofessionals - Instruction	$ 12,730	$ 12,393	$ 13,367
135-1100-000-5225	Medicare - Instruction	172	167	180
135-1100-000-5231	TRSL Retirement - Instruction	3,565	3,470	3,726
135-1105-000-5112	Teachers - Kindergarten	379,001	366,037	394,808
135-1105-000-5225	Medicare - Kindergarten	4,878	4,695	5,064
135-1105-000-5231	TRSL Retirement - Kindergarten	101,684	98,121	105,366
135-1110-000-5112	Teacher - Elementary	3,080,546	3,041,415	3,280,470
135-1110-000-5225	Medicare - Elementary	41,212	40,632	43,826
135-1110-000-5231	TRSL Retirement - Elementary	834,495	823,594	884,399
135-1110-000-5233	SERS Retirement - Elementary	1,742	1,721	1,868
135-1110-000-5239	LASERS Retirement - Elementary	1,958	1,930	2,081
135-1110-074-5112	Teacher-Interventionist	93,617	92,335	99,593
135-1110-074-5225	Medicare-Interventionist	1,250	1,232	1,329
135-1110-074-5231	TRSL Retirement - Interventionist	25,442	25,092	26,945
135-1110-106-5112	Teacher-Read 180	29,062	28,682	30,936
135-1110-106-5225	Medicare-Read 180	400	393	423
135-1110-106-5231	TRSL Retirement - Read 180	8,138	8,031	8,624
135-1130-000-5112	Teacher - Secondary	1,354,524	1,326,577	1,430,847
135-1130-000-5225	Medicare - Secondary	18,125	17,724	19,116
135-1130-000-5231	TRSL Retirement - Secondary	372,983	364,753	391,682
135-1130-106-5112	Teacher Secondary-Read180	15,852	15,645	16,875
135-1130-106-5225	Medicare-Secondary Read180	217	216	233
135-1130-106-5231	TRSL Retirement - Secondary - Read 180	4,485	4,427	4,755
	Total Regular Programs	**6,386,078**	**6,279,282**	**6,766,513**
135-1210-000-5112	Teacher - Special Education	590,357	586,615	632,724
135-1210-000-5115	Paraprofessionals-Special Education	361,406	355,150	383,066
135-1210-000-5225	Medicare - Special Education	12,496	12,331	13,300
135-1210-000-5231	TRSL Retirement - Special Education	248,456	244,934	263,018
135-1210-000-5239	Other Retirement - Special Education	2,273	2,241	2,415
135-1211-000-5112	Teacher - Resource	84,228	83,182	89,720
135-1211-000-5225	Medicare - Resource	1,096	1,072	1,156
135-1211-000-5231	TRSL - Resource	22,842	22,522	24,185
135-1211-000-5239	Other Retirement - Resource	979	965	1,040
135-1214-000-5112	Teacher - Adaptive Physical Education	15,566	14,829	15,995
135-1214-000-5225	Medicare - Adaptive Physical Education	211	202	218
135-1214-000-5231	TRSL - Adaptive Physical Education	4,359	4,152	4,459
135-1216-000-5112	Teachers - Special Ed Preschool	52,816	53,186	57,366
135-1216-000-5115	Paraprofessionals-Special Ed Preschool	29,331	28,948	31,223
135-1216-000-5225	Medicare - Special Ed Preschool	1,042	1,042	1,124
135-1216-000-5231	TRSL Retirement - Special Preschool	21,522	21,537	23,127
135-1220-000-5112	Teacher - Gifted & Talented	149,421	148,499	160,170

Ouachita Parish School Board
Special Revenue Fund Budget
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
135-1220-000-5225	Medicare - Gifted & Talented	1,984	1,969	2,124
135-1220-000-5231	TRSL Retirement - Gifted & Talented	38,658	38,142	40,958
135-1220-000-5239	Other Retirement - Gifted & Talented	979	965	1,040
	Total Special Education Programs	**1,640,022**	**1,622,483**	**1,748,428**
135-1310-000-5112	Teacher - Agriculture	28,917	25,969	28,010
135-1310-000-5225	Medicare - Agriculture	408	366	395
135-1310-000-5231	TRSL Retirement - Agriculture	8,131	7,301	7,840
135-1340-000-5112	Teacher - Home Living	62,320	61,231	66,045
135-1340-000-5225	Medicare - Home Living	863	842	909
135-1340-000-5231	TRSL Retirement - Home Living	17,450	17,144	18,411
135-1350-000-5112	Teacher - Trade & Industry	4,211	4,158	4,485
135-1350-000-5225	Medicare - Trade & Industry	61	57	61
135-1350-000-5231	TRSL Retirement - Trade & Industry	1,177	1,164	1,250
135-1360-000-5112	Teacher - Business	83,972	82,808	89,317
135-1360-000-5225	Medicare - Business	1,076	1,066	1,150
135-1360-000-5231	TRSL Retirement - Business	21,959	21,723	23,327
135-1370-000-5112	Teacher - Health Science	5,543	5,215	5,625
135-1370-000-5225	Medicare - Health Science	82	76	82
135-1370-000-5231	TRSL Retirement - Health Science	1,551	1,460	1,568
	Total Vocational (CTE) Programs	**237,721**	**230,580**	**248,475**
135-1410-000-5112	Teacher - Band	43,844	41,720	44,999
135-1410-000-5225	Medicare - Band High School	612	584	631
135-1410-000-5231	TRSL Retirement - Band	12,277	11,681	12,543
135-1411-000-5112	Teacher - Band Middle Schools	37,746	35,431	38,216
135-1411-000-5225	Medicare - Band Middle School	447	420	453
135-1411-000-5231	TRSL Retirement - Band Middle Schools	10,568	9,921	10,653
135-1412-000-5112	Teacher - Choir High School	5,261	5,185	5,593
135-1412-000-5225	Medicare - Choir High School	77	72	78
135-1412-000-5231	TRSL Retirement - Choir High School	1,471	1,429	1,534
135-1413-000-5112	Teacher - Choir Elementary/Middle	46,725	45,848	49,452
135-1413-000-5225	Medicare - Choir Elementary/Middle	640	626	676
135-1413-000-5231	TRSL Retirement - Choir Elem/Middle	11,605	11,377	12,217
135-1420-000-5112	Teacher - Athletics	47,722	43,222	46,619
135-1420-000-5225	Medicare - Athletics	578	528	570
135-1420-000-5231	TRSL Retirement - Athletics	11,807	10,714	11,505
135-1420-182-5112	Teacher - Athletic Trainer	27,992	26,075	28,124
135-1420-182-5225	Medicare - Athletic Trainer	385	362	390
135-1420-182-5231	TRSL Retirement - Athletic Trainer	7,839	7,301	7,840
135-1450-000-5112	Teacher - JROTC	42,574	39,336	42,428
135-1450-000-5225	Medicare - JROTC	608	562	606
135-1450-000-5231	TRSL Retirement - JROTC	11,924	11,014	11,827
135-1480-000-5112	Teacher - Alternative Programs	52,517	51,975	56,060
135-1480-000-5225	Medicare - Alternative Programs	725	714	770
135-1480-000-5231	TRSL Retirement - Alternative Progams	14,787	14,589	15,666
135-1480-100-5112	Teacher - Alternative Options Program	5,282	5,215	5,625
135-1480-100-5225	Medicare - Alternative Option Program	70	71	77
135-1480-100-5231	TRSL Retirement - Alternative Options Progra	1,392	1,424	1,529

Ouachita Parish School Board
Special Revenue Fund Budget
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
135-1480-110-5115	Teacher - ISS & Saturday School Suspension	8,222	7,421	8,004
135-1480-110-5225	Medicare - ISS & Saturday School Suspensio	99	95	102
135-1480-110-5231	TRSL Retirement - ISS & Saturday Suspensio	2,326	2,096	2,251
	Total Other Instructional Programs	**408,122**	**387,008**	**417,038**
135-1520-000-5112	English Learners-Teacher	10,570	10,430	11,250
135-1520-000-5225	English Learners-Medicare	148	147	159
135-1520-000-5231	English Learners-TRSL Contributions	2,961	2,920	3,136
	Total Special Programs	**13,679**	**13,497**	**14,545**
135-2110-000-5114	Child Welfare & Attendance-Clerical Staff	3,749	3,365	3,629
135-2110-000-5225	Child Welfare & Attendance-Medicare	51	47	51
135-2110-000-5231	Attendance-TRSL Contributions	1,051	942	1,012
135-2111-000-5111	Director - Child Welfare & Attendance	10,117	8,950	9,653
135-2111-000-5225	Director-Child Welfare & Attendance-Medicare	74	64	69
135-2111-000-5231	Attendance-TRSL Contributions	2,834	2,506	2,691
135-2113-000-5113	Social Workers	22,026	20,605	22,225
135-2113-000-5225	Social Workers-Medicare	306	285	307
135-2113-000-5231	Social Workers-TRSL Contributions	6,166	5,746	6,170
135-2122-000-5113	Counselors	215,996	203,475	219,469
135-2122-000-5225	Counseling Services-Medicare	2,649	2,506	2,703
135-2122-000-5231	Counseling-TRSL Contributions	56,528	53,218	57,148
135-2134-000-5118	Registered Nurses	100,179	98,848	106,617
135-2134-000-5225	Nursing Services-Medicare	1,375	1,353	1,459
135-2134-000-5231	Nursing Services-TRSL Contributions	28,048	27,677	29,720
135-2140-000-5114	Assessment Clerical Staff	4,286	4,062	4,381
135-2140-000-5225	Assessment-Medicare	54	50	54
135-2140-000-5231	Assessment-TRSL Contributions	1,051	942	1,012
135-2143-000-5113	Psychologists	44,201	41,555	44,821
135-2143-000-5225	Psychologist-Medicare	623	586	633
135-2143-000-5231	Psychology-TRSL Contributions	10,828	10,176	10,927
135-2143-000-5239	Psychology-Other Retirment	-	478	515
135-2145-000-5113	Educational Diagnosticians	37,995	35,613	38,412
135-2145-000-5225	Educational Diagnostician-Medicare	529	496	535
135-2145-000-5231	Diagnostic Services-TRSL Contributions	9,127	8,576	9,209
135-2152-000-5113	Speech Therapists	149,722	149,306	161,041
135-2152-000-5225	Speech Therapy-Medicare	1,978	1,954	2,108
135-2152-000-5231	Speech Therapy-TRSL Contributions	40,440	40,634	43,634
135-2154-000-5115	Interpretive Paraprofessionals	5,071	5,005	5,398
135-2154-000-5225	Interpretive Services-Medicare	68	70	76
135-2154-000-5231	Interpretive Services-TRSL Contributions	1,420	1,401	1,504
135-2161-000-5113	Occupational Therapists	36,913	36,433	39,297
135-2161-000-5225	Occupational Therapist-Medicare	509	502	541
135-2161-000-5231	Occupational Therapy-TRSL Contributions	10,334	10,201	10,954
135-2166-000-5113	Physical Therapists	5,282	5,215	5,625
135-2166-000-5225	Physical Therapist-Medicare	70	71	78
135-2166-000-5231	Physical Therapist-TRSL Contributions	1,477	1,460	1,568
135-2169-000-5113	Orientation & Mobility Specialist	14,866	15,411	16,622
135-2169-000-5225	Orientation & Mobility - Medicare	198	206	222

Ouachita Parish School Board
Special Revenue Fund Budget
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
135-2169-000-5231	Orientation & Mobility - TRSL Contributions	4,163	4,315	4,634
135-2190-000-5119	Other Pupil Support	3,318	2,940	3,171
135-2190-000-5225	Other Pupil Support-Medicare	37	35	38
135-2190-000-5231	Other Pupil Support-TRSL Contributions	928	823	884
135-2190-117-5112	Graduation Coach	5,282	5,215	5,625
135-2190-117-5113	Graduation Coach Specialist	21,395	20,860	22,500
135-2190-117-5225	Graduation Coach - Medicare	368	361	389
135-2190-117-5231	Graduation Coach - TRSL Contributions	5,989	5,841	6,272
135-2190-340-5115	Hall Monitors	12,400	12,051	12,998
135-2190-340-5225	Hall Monitors - Medicare	165	159	171
135-2190-340-5231	Hall Monitors - TRSL Contributions	3,472	3,374	3,623
	Total Pupil Support Services	**885,708**	**855,964**	**922,395**
135-2211-000-5111	Directors-Elementary & Secondary	25,772	22,856	24,654
135-2211-000-5113	Instructional Specialists	261	258	278
135-2211-000-5114	Instructional Assistants	11,247	10,778	11,624
135-2211-000-5225	Regular Education Support Medicare	191	175	190
135-2211-000-5231	Regular Education Support TRSL Contributior	8,810	8,029	8,622
135-2212-000-5111	Supervisors - Special Education	5,056	2,237	2,414
135-2212-000-5113	Special Education Specialists	40,181	39,936	43,074
135-2212-000-5114	Special Education Assistants	31,437	28,189	30,405
135-2212-000-5225	Special Education Support Medicare	962	868	935
135-2212-000-5231	Special Education Support TRSL Contribution	18,909	17,273	18,548
135-2213-000-5111	Supervisors- Gifted and Talented	-	2,237	2,414
135-2213-000-5225	Gifted and Talented Support Medicare	-	31	33
135-2213-000-5231	Gifted and Talented Support TRSL	-	626	673
135-2214-000-5111	Supervisors - Special Programs Support	5,806	-	-
135-2214-000-5113	Special Programs Support Specialists	-	5,215	5,625
135-2214-000-5231	Special Programs Support TRSL Contributions	1,624	1,460	1,568
135-2219-000-5111	Supervisors/Directors-Other Programs	1,535	1,515	1,634
135-2219-000-5114	Other Educational Program Assistants	11,689	10,536	11,364
135-2219-000-5225	Other Education Program Support-Medicare	177	164	178
135-2219-000-5231	Other Program Support TRSL Contributions	2,293	2,078	2,231
135-2219-000-5239	Other Program Support Other Retirement	1,295	1,152	1,243
135-2220-000-5113	Curriculum Specialists	157,965	149,629	161,390
135-2220-000-5225	Curriculum - Medicare	2,095	1,991	2,147
135-2220-000-5231	Curriculum TRSL Contributions	41,797	39,712	42,644
135-2231-105-5113	OPTAAP Specialist	11,114	6,789	7,323
135-2231-105-5225	OPTAAP - Medicare	141	78	84
135-2231-105-5231	OPTAAP - TRSL Contributions	3,111	1,901	2,041
135-2252-000-5112	Librarians	190,219	188,277	203,076
135-2252-000-5115	Library Paraprofessionals	35,190	34,791	37,526
135-2252-000-5225	Library Services-Medicare	2,701	2,663	2,873
135-2252-000-5231	Library Services TRSL Contributions	58,156	57,134	61,352
135-2259-000-5112	Media Instruction Teacher	15,809	16,368	17,655
135-2259-000-5115	Computer Lab Paraprofessionals.	49,303	47,099	50,801
135-2259-000-5225	Media Services-Medicare	776	766	826

Ouachita Parish School Board
Special Revenue Fund Budget
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
135-2259-000-5231	Media Services-TRSL Contributions	18,233	17,771	19,083
	Total Instructional Staff Services	**753,855**	**720,582**	**776,528**
135-2310-000-5332	Legal Services	40,000	35,995	38,824
135-2315-000-5314	Sales Tax Collection Fees	67,586	69,840	69,895
135-2321-000-5111	Superintendent	5,056	4,475	4,827
135-2321-000-5114	Superintendent-Clerical/Secretarial	3,759	3,375	3,640
135-2321-000-5225	Superintendent-Medicare	75	64	69
135-2321-000-5231	Superintendent-TRSL Contributions	2,078	1,813	1,947
	Total General Administration	**118,554**	**115,562**	**119,202**
135-2400-000-5114	School Clerical Staff	301,378	283,963	306,292
135-2400-000-5115	School Administration-Paraprofessionals	2,558	2,525	2,723
135-2400-000-5225	School Administration-Medicare	3,993	3,781	4,077
135-2400-000-5231	School Administration-TRSL Contributions	79,658	75,302	80,863
135-2400-000-5233	School Administration-LSERS Contributions	1,180	1,110	1,206
135-2410-000-5111	School Principals	209,164	189,643	204,549
135-2410-000-5225	Principals-Medicare	2,239	2,018	2,176
135-2410-000-5231	Principals-TRSL Contributions	53,723	48,754	52,353
135-2420-000-5111	School Assistant Principals	270,145	249,974	269,622
135-2420-000-5225	Assistant Principals-Medicare	3,261	3,042	3,281
135-2420-000-5231	Assistant Principals-TRSL Contributions	72,438	67,114	72,070
135-2490-000-5111	Other School Administrators	37,707	36,114	38,953
135-2490-000-5225	Other School Administrators-Medicare	517	498	536
135-2490-000-5231	Other School Administrators-TRSL Contributic	10,553	10,112	10,858
	Total School Administration	**1,048,514**	**973,950**	**1,049,559**
135-2510-000-5111	Business Services Director	5,056	4,475	4,827
135-2510-000-5114	Business Services Clerical Staff	29,981	26,951	29,069
135-2510-000-5118	Accountants-Degreed Professionals	22,544	20,241	21,832
135-2510-000-5119	Internal Auditors	11,262	10,115	10,910
135-2510-000-5225	Accounting Staff Medicare	784	703	758
135-2510-000-5231	Accounting Staff TRSL Contributions	17,175	15,410	16,548
135-2510-022-5340	Investment Fees - Technical Services	21	20	22
135-2520-000-5111	Purchasing Services Director	3,759	3,375	3,640
135-2520-000-5114	Purchasing Services-Clerical Staff	3,749	3,365	3,629
135-2520-000-5225	Purchasing Staff Medicare	108	95	102
135-2520-000-5231	Purchasing Staff TRSL Contributions	2,099	1,887	2,026
135-2530-000-5111	Warehousing Supervisors/Managers	7,493	6,730	7,259
135-2530-000-5114	Warehousing Clerical Staff	3,749	3,365	3,629
135-2530-000-5116	Warehousing Service Workers	29,671	26,619	28,711
135-2530-000-5119	Warehousing Service Workers	3,749	3,365	3,629
135-2530-000-5225	Warehousing Staff Medicare	617	554	598
135-2530-000-5231	Warehousing Staff TRSL Contributions	1,051	942	1,012
135-2530-000-5233	Warehousing Staff LSERS Contributions	13,501	12,116	13,150
135-2540-000-5111	Printing Director	5,056	4,475	4,827
135-2540-000-5119	Printing Service Workers	22,483	20,190	21,777
135-2540-000-5225	Printing Staff Medicare	302	269	290
135-2540-000-5231	Printing Staff TRSL Contributions	3,517	3,137	3,369
135-2540-000-5233	Printing Staff LSERS Contributions	4,947	4,442	4,821

Ouachita Parish School Board
Special Revenue Fund Budget
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	Total Business Services	**192,674**	**172,841**	**186,435**
135-2610-000-5111	Maintenance Supervisors	15,264	13,700	14,777
135-2610-000-5114	Maintenance Clerical Staff	7,498	6,730	7,258
135-2610-000-5225	Maintenance Supervisors-Medicare	322	289	313
135-2610-000-5231	Maintenance Supervisors-TRSL Contributions	2,492	2,269	2,437
135-2610-000-5233	Maintenance Supervisors-LSERS Contributions	4,576	4,067	4,415
135-2620-000-5116	Building Operations-Service Workers	821,966	763,608	823,628
135-2620-000-5117	Building Operations-Skilled Craftsmen	87,761	78,626	84,806
135-2620-000-5225	Building Operations-Medicare	12,271	11,394	12,291
135-2620-000-5231	Building Operations-TRSL Contributions	5,905	5,524	5,947
135-2620-000-5233	Building Operations-LSERS Contributions	259,104	238,880	259,247
135-2662-000-5116	Security Guards	5,117	5,050	5,447
135-2662-000-5225	Security - Medicare	70	71	77
135-2662-000-5231	Security-TRSL Contributions	1,433	1,414	1,518
	Total Plant Services	**1,223,779**	**1,131,622**	**1,222,161**
135-2710-000-5111	Transportation Director	5,056	4,475	4,827
135-2710-000-5114	Transportation Clerical Staff	13,943	12,170	13,127
135-2710-000-5225	Transportation Services-Medicare	190	165	179
135-2710-000-5231	Transportation Services-TRSL Contributions	5,322	4,604	4,944
135-2710-000-5233	Transportation Services-LSERS Contributions	-	66	72
135-2721-000-5116	Regular Bus Drivers	498,094	491,018	529,612
135-2721-000-5225	Transportation Regular-Medicare	6,368	6,261	6,754
135-2721-000-5231	Transportation Regular-TRSL Contributions	71	70	75
135-2721-000-5233	Transportation Regular-LSERS Contributions	152,440	150,034	162,827
135-2722-000-5115	Monitoring Services-Regular Bus Aides	37,399	37,769	40,829
135-2722-000-5225	Regular Monitoring Medicare	500	506	545
135-2722-000-5233	Regular Monitoring-LSERS Contributions	11,525	11,475	12,453
135-2723-000-5117	Bus Mechanics	37,474	34,274	36,968
135-2723-000-5225	Bus Mechanics-Medicare	512	469	506
135-2723-000-5233	Bus Mecanics-LSERC Contributions	12,365	11,311	12,275
135-2731-000-5116	Special Education Bus Drivers	40,914	40,784	43,989
135-2731-000-5225	Special Needs Bus Drivers-Medicare	542	536	577
135-2731-000-5233	Special Needs Bus Drivers-LSERS	13,501	13,471	14,620
135-2732-000-5115	Monitoring Services-Special Needs Bus Aides	72,870	72,371	78,059
135-2732-000-5225	Special Needs Monitoring Medicare	937	928	1,001
135-2732-000-5233	Special Needs Monitoring-LSERS Contributions	24,047	23,882	25,918
	Total Student Transportation Services	**934,070**	**916,639**	**990,157**
135-2820-000-5119	Public Information Coordinator	3,759	3,375	3,640
135-2820-000-5225	Public Information Services-Medicare	51	47	51
135-2820-000-5231	Public Information Services-TRSL Contributio	1,054	945	1,015

Ouachita Parish School Board
Special Revenue Fund Budget
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
135-2830-000-5114	Personnel Services-Clerical Staff	28,106	26,092	28,143
135-2830-000-5225	Personnel Services-Medicare	333	314	340
135-2830-000-5231	Personnel Services-TRSL Contributions	6,804	6,347	6,815
135-2830-000-5233	Personnel Services-LSERS Contributions	1,236	1,110	1,206
135-2831-000-5111	Personnel - Director	5,056	4,475	4,827
135-2831-000-5225	Personnel Director-Medicare	74	64	69
135-2831-000-5231	Personnel Director-TRSL Contributions	1,414	1,253	1,346
135-2840-000-5119	Data Processing Technicians	15,736	14,201	15,317
135-2840-000-5225	Data Processing-Medicare	155	138	149
135-2840-000-5231	Data Processing-TRSL Contributions	4,139	3,712	3,986
135-2841-000-5111	Informational Technology Director	5,056	4,475	4,827
135-2841-000-5225	Information Technology-Medicare	74	64	69
135-2841-000-5231	Information Technology-TRSL Contributions	1,414	1,253	1,346
135-2842-000-5118	System Analyst-Degreed Professionals	15,031	13,500	14,561
135-2842-000-5225	System Analyst-Medicare	209	188	203
135-2842-000-5231	System Analyst-TRSL Contributions	4,210	3,780	4,059
135-2846-000-5119	Technology Support Technicians	37,308	33,485	36,117
135-2846-000-5225	Hardware Maint & Support-Medicare	502	450	485
135-2846-000-5231	Hardware Maint & Support-TRSL	10,353	9,282	9,967
	Total Central Services	**142,074**	**128,550**	**138,538**
135-3100-000-5111	Food Services-Director	5,056	4,475	4,827
135-3100-000-5114	Food Services-Clerical Staff	14,991	15,985	17,241
135-3100-000-5116	Food Services-Technicians	427,993	417,597	450,420
135-3100-000-5119	Food Services-Other	3,749	3,365	3,629
135-3100-000-5225	Food Services-Medicare	5,987	5,828	6,285
135-3100-000-5231	Food Services-TRSL Contributions	116,566	114,040	122,461
135-3100-000-5233	Food Services-LSERS Contributions	3,316	3,189	3,461
135-3100-000-5239	Food Services-Other Retirement	673	663	715
135-3100-204-5111	Food Services-Managers	88,201	82,512	88,997
135-3100-204-5225	Food Services-Managers-Medicare	1,193	1,116	1,205
135-3100-204-5231	Food Services- Managers -TRSL Contribution	24,725	23,132	24,840
	Total Food Services	**692,450**	**671,902**	**724,081**
	Total Expenditures	**$ 14,677,300**	**$ 14,220,462**	**$ 15,324,055**
	Net Change in Fund Balance	**$ -**	**$ 513,254**	**$ -**
	Beginning Fund Balance	**5,181,331**	**$ 5,181,331**	**$ 5,694,585**
	Ending Fund Balance	**$ 5,181,331**	**$ 5,694,585**	**$ 5,694,585**


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

Ouachita Parish School Board
Special Revenue Fund
West Ouachita Sales Tax
Fiscal Year 2015-16

Budget Summary by Function

	2014-2015			2015-2016	
	Final Budget	Actual (Unaudited)	% Change	**Budget**	% Change
Revenues					
Local Revenues	$ 11,711,206	$ 11,863,880	1.3%	**$ 12,339,353**	4.0%
Total Revenues	$ 11,711,206	$ 11,863,880	1.3%	**$ 12,339,353**	4.0%
Expenditures					
Regular Programs	$ 150,000	$ 153,060	2.0%	**$ 100,000**	-34.7%
Other Instructional Programs	783,794	138,713	-82.3%	**63,794**	-54.0%
Instructional Staff Services	24,000	22,128	-7.8%	**-**	-100.0%
General Administration	82,771	94,768	14.5%	**98,000**	3.4%
Plant Services	776,162	767,953	-1.1%	**948,894**	23.6%
Food Services	93,710	43,709	-53.4%	**50,000**	14.4%
Facility Acquisition and Construction	3,938,383	3,086,619	-21.6%	**350,147**	-88.7%
Debt Service	-	62,375	0.0%	**-**	-100.0%
Total Expenditures	$ 5,848,820	$ 4,369,325	-25.3%	**$ 1,610,835**	-63.1%
Other Uses of Funds	(7,948,722)	(7,948,722)	0.0%	**(8,788,961)**	10.6%
Total Other Sources (Uses)	$ (7,948,722)	$ (7,948,722)	0.0%	**$ (8,788,961)**	10.6%
Net Change in Fund Balance	$ (2,086,336)	$ (454,167)	-78.2%	**$ 1,939,557**	-527.1%
Beginning Fund Balance	6,793,390	6,793,390	0.0%	**6,339,223**	-6.7%
Ending Fund Balance	$ 4,707,054	$ 6,339,223	34.7%	**$ 8,278,780**	30.6%

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

Budget Summary by Object

	2014-2015 Final Budget	2014-2015 Actual (Unaudited)	% Change	2015-2016 Budget	% Change
Revenues					
Local Revenues	$ 11,711,206	$ 11,863,880	1.3%	**$ 12,339,353**	4.0%
Total Revenues	$ 11,711,206	$ 11,863,880	1.3%	**$ 12,339,353**	4.0%
Expenditures					
Purchased Professional Services	$ 182,771	$ 165,291	-9.6%	**$ 168,147**	1.7%
Purchased Property Services	4,747,714	3,192,579	-32.8%	**590,732**	-81.5%
Other Purchased Services	-	582,331	100.0%	**-**	-100.0%
Supplies	551,020	367,124	-33.4%	**628,369**	71.2%
Property	367,315	62,000	-83.1%	**223,587**	260.6%
Total Expenditures	$ 5,848,820	$ 4,369,325	-25.3%	**$ 1,610,835**	-63.1%
Other Uses of Funds	(7,948,722)	(7,948,722)	0.0%	**(8,788,961)**	10.6%
Total Other Sources (Uses)	$ (7,948,722)	$ (7,948,722)	0.0%	**$ (8,788,961)**	10.6%
Net Change in Fund Balance	$ (2,086,336)	$ (454,167)	-78.2%	**$ 1,939,557**	-527.1%
Beginning Fund Balance	6,793,390	6,793,390	0.0%	**6,339,223**	-6.7%
Ending Fund Balance	$ 4,707,054	$ 6,339,223	34.7%	**$ 8,278,780**	30.6%

Fund Balance Classification

Restricted Fund Balance					
Debt Service	$ 999,091	$ 999,091	0.0%	**$ 999,091**	0.0%
Committed Fund Balance					
West Ouachita Capital Outlays	641,320	641,320	0.0%	**-**	-100.0%
Assigned Fund Balance					
West Ouachita Operations & Maintenance	3,066,643	4,698,812	53.2%	**7,279,689**	54.9%
Total Ending Fund Balance	$ 4,707,054	$ 6,339,223	34.7%	$ 8,278,780	30.6%

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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
138-41130	Sales & Use Taxes	$ 11,707,706	$ 11,861,397	$ 12,335,853
138-41510	Interest on Investments	3,500	2,483	3,500
	Total Local Revenues	**$ 11,711,206**	**11,863,880**	**$ 12,339,353**
	EXPENDITURES			
138-1100-217-561020	Classroom Technology Equipment	$ -	153,060	$ -
138-1100-217-561520	Classroom Technology Equipment	150,000	-	100,000
	Total Regular Programs	**150,000**	**153,060**	**100,000**
138-1410-000-5615	Athletic Inventory/Supplies	-	936	-
138-1410-000-5730	Athletic Equipment	-	22,790	-
138-1420-000-5430	Athletic Repairs & Maintenace Services	-	8,704	-
138-1420-000-5450	Athletic Construction Expense	677,511	-	-
138-1420-000-5610	AthleticSupplies	26,130	1,336	-
138-1420-000-5615	Athletic Inventory/Supplies	80,153	80,154	63,794
138-1420-000-5730	Athletic Equipment	-	24,794	-
	Total Other Instructional Programs	**783,794**	**138,714**	**63,794**
138-2252-000-5610	Library Supplies	24,000	22,128	-
	Total Instructional Staff Programs	**24,000**	**22,128**	**-**
138-2310-000-5332	Legal Services	15,000	35,945	36,000
138-2315-000-5314	Sale Tax Collection Fees	67,771	58,823	62,000
	Total General Administration	**82,771**	**94,768**	**98,000**
138-2620-000-5430	Building Repairs & Maintenance	339,449	308,558	200,000
138-2620-000-5490	Other Purchased Property Services	-	6,800	-
138-2620-000-5610	Building Supplies	81,227	82,227	276,588
138-2620-000-5615	Building Inventory/Supplies	1,700	1,700	-
138-2620-000-5730	Building Equipment	34,326	21,906	88,587
138-2620-192-5430	Repairs and Maintenance	1,000	920	-
138-2620-232-5430	Lighting Repairs	7,340	50,460	30,732
138-2620-232-5610	Lighting Repair Supplies	28,397	50,171	167,987
138-2620-237-5610	School Safety-Supplies	8,238	4,559	-
138-2620-237-561520	School Safety Inventory/Tech Supplies	2,044	2,044	-
138-2620-237-5730	School Safety Equipment	20,308	-	-
138-2620-237-573020	School Safety-Technology Equipment	213,433	205,113	-
138-2662-000-5450	School Safety Construction	8,550	3,345	-
138-2662-237-5450	School Safety Security	28,470	28,470	50,000
138-2662-237-561020	School Safety-Tech Supplies	1,680	1,680	-
138-2662-237-573020	School Safety - Technology Euipment	-	-	135,000
	Total Plant Services	**776,162**	**767,953**	**948,894**
138-3100-000-5450	School Food Service Construction	50,000	-	50,000
138-3100-000-5615	School Food Service-Inventory/Supplies	43,710	43,709	-
	Total School Food Service	**93,710**	**43,709**	**50,000**
138-4200-000-5450	Land Improvements-Construction	480,262	517,089	250,000
138-4300-000-5334	Architecture & Engineering Services	70,147	70,147	70,147
138-4500-000-5430	Building Acquisition-Repair & Maintenance	155,885	-	-
138-4500-000-5450	Building Acquisition-Construction Services	2,271,260	1,639,403	-
138-4500-000-5610	Building Acquisition-Supplies	3,263	3,263	-
138-4500-000-561520	Building Supplies-Inventory/Tech Supplies	1,575	1,575	-
138-4600-000-5450	Building Improvement-Construction	561,545	561,545	10,000
138-4600-000-5730	Building Improvement-Equipment	92,521	92,521	-

Ouachita Parish School Board
Special Revenue Fund Budget
West Ouachita Sales Tax
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
138-4600-192-5450	Building Improvement-Technology Infrastructure	168,136	67,285	-
138-4600-192-561020	Building Improvement-Tech Supplies	13,200	13,201	20,000
138-4600-192-561520	Building Improvement-Inventory/Tech Supplies	120,589	120,589	-
	Total Facility Acquisition and Construction	**3,938,383**	**3,086,618**	**350,147**
138-5100-000-5340	Technical Services	-	375	-
138-5100-000-5890	Other Debt-Related Expenses	-	2,000	-
138-5100-000-5832	Debt-Related Interest	-	60,000	-
	Total Debt Service	**-**	**62,375**	**-**
	Total Expenditures	**$ 5,848,820**	**$ 4,369,325**	**$ 1,610,835**
138-5200-000-5932	Operating Transfers Out-Debt Service	(7,948,722)	(7,948,722)	(8,788,961)
	Total Other Uses of Funds	**$ (7,948,722)**	**$ (7,948,722)**	**$ (8,788,961)**
	Net Change in Fund Balance	**$ (2,086,336)**	**$ (454,167)**	**$ 1,939,557**
	Beginning Fund Balance	**6,793,390**	**6,793,390**	**6,339,223**
	Ending Fund Balance	**$ 4,707,054**	**$ 6,339,223**	**$ 8,278,780**

Ouachita Parish School Board
Special Revenue Fund
Child Nutrition Program
Fiscal Year 2015-16

Budget Summary by Function

	2014-2015			2015-2016	
	Final Budget	Actual (Unaudited)	% Change	**Budget**	% Change
Revenues					
Local Revenues	$ 1,266,725	$ 1,376,335	8.7%	**$ 1,392,400**	1.2%
State Revenues	1,459,224	1,459,224	0.0%	**1,459,224**	0.0%
Federal Revenues	8,208,300	7,924,362	-3.5%	**7,970,500**	0.6%
Total Revenues	$ 10,934,249	$ 10,759,921	-1.6%	**$ 10,822,124**	0.6%
Expenditures					
Business Services	$ 51,811	$ 47,581	-8.2%	**$ 51,078**	7.3%
Plant Services	21,169	2,507	-88.2%	**22,536**	798.9%
Student Transportation Services	20,901	-	-100.0%	**20,504**	100.0%
Food Services	10,691,044	10,325,362	-3.4%	**10,798,288**	4.6%
Total Expenditures	$ 10,784,925	$ 10,375,450	-3.8%	**$ 10,892,406**	5.0%
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	$ 149,324	$ 384,471	157.5%	**$ (70,282)**	-118.3%
Beginning Fund Balance	1,955,190	1,955,190	0.0%	**2,339,661**	19.7%
Ending Fund Balance	$ 2,104,514	$ 2,339,661	11.2%	**$ 2,269,379**	-3.0%

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Ouachita Parish School Board
Special Revenue Fund
Child Nutrition Program
Fiscal Year 2015-16

Budget Summary by Object

	2014-2015 Final Budget	2014-2015 Actual (Unaudited)	% Change	2015-2016 Budget	% Change
Revenues					
Local Revenues	$ 1,266,725	$ 1,376,335	8.7%	**$ 1,392,400**	1.2%
State Revenues	1,459,224	1,459,224	0.0%	**1,459,224**	0.0%
Federal Revenues	8,208,300	7,924,362	-3.5%	**7,970,500**	0.6%
Total Revenues	$ 10,934,249	$ 10,759,921	-1.6%	**$ 10,822,124**	0.6%
Expenditures					
Salaries	$ 3,586,381	$ 3,525,554	-1.7%	**$ 3,574,574**	1.4%
Employee Benefits	977,597	938,224	-4.0%	**906,148**	-3.4%
Purchased Professional Services	30,970	30,824	-0.5%	**30,920**	0.3%
Purchased Property Services	160,870	156,643	-2.6%	**155,651**	-0.6%
Other Purchased Services	75,462	68,563	-9.1%	**68,544**	0.0%
Supplies	5,896,760	5,618,346	-4.7%	**5,741,684**	2.2%
Property	56,885	37,296	-34.4%	**414,885**	1012.4%
Total Expenditures	$ 10,784,925	$ 10,375,450	-3.8%	**$ 10,892,406**	5.0%
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	$ 149,324	$ 384,471	157.5%	**$ (70,282)**	-118.3%
Beginning Fund Balance	1,955,190	1,955,190	0.0%	**2,339,661**	19.7%
Ending Fund Balance	$ 2,104,514	$ 2,339,661	11.2%	**$ 2,269,379**	-3.0%

Fund Balance Classification

Nonspendable Fund Balance					
Food Inventory	$ 129,404	$ 123,283	-4.7%	**$ 123,283**	0.0%
Restricted Fund Balance					
Large Equipment Reserve	-	488,257	0.0%	**318,671**	-34.7%
Undesignated	1,975,110	2,216,378	12.2%	**1,827,425**	-17.5%
Total Ending Fund Balance	$ 2,104,514	$ 2,827,918	34.4%	**$ 2,269,379**	-19.8%

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. A separate reserve was established by the school board in 2014-15 to set aside funds for future replacement of large kitchen equipment.

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Ouachita Parish School Board
Special Revenue Fund Budget
Child Nutrition Program
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
300-41610	Income From Meals	$ 920,000	$ 1,044,203	$ 1,050,000
300-41620122	Extra Sales - Catering	1,200	1,174	1,200
301-41610	Summer Feeding - Income From Meals	2,000	539	600
300-41610111	Income From Meals - Online	325,000	309,964	320,000
300-41999	Other Miscellaneous Revenue	18,525	20,455	20,600
	Total Local Revenues	**1,266,725**	**1,376,335**	**1,392,400**
300-43115	Minimum Foundation Program Funds	1,439,682	1,439,682	1,439,682
300-43290	Other Restricted Revenue	19,542	19,542	19,542
	Total State Revenues	**1,459,224**	**1,459,224**	**1,459,224**
300-44515	Federal Meal Reimbursement	6,850,000	6,851,466	6,750,000
300-44920	Value Of USDA Commodities	615,000	480,337	480,000
301-44515	Summer Feeding-Federal Reimbursement	205,000	57,497	200,000
302-44515	Fresh Fruits & Vegetables Grants	418,300	387,458	387,500
303-44515	Equipment Grant	-	33,000	33,000
304-44515	Child & Adult Food Pgrm- Federal	120,000	114,604	120,000
	Total Federal Revenues	**8,208,300**	**7,924,362**	**7,970,500**
	Total Revenues	**$ 10,934,249**	**$ 10,759,921**	**$ 10,822,124**
	EXPENDITURES			
300-2530-000-5111	Delivery Service Workers	$ 38,499	$ 38,469	$ 38,815
300-2530-000-5225	Delivery Medicare	537	535	540
300-2530-000-5233	Delivery LSERS Contributions	12,775	12,695	11,723
	Total Business Services	**51,811**	**51,699**	**51,078**
301-2662-000-5116	Summer Feeding-Security Workers	855	1,936	1,936
301-2662-000-5225	Summer Feeding-Security Medicare	12	28	28
301-2662-000-5231	Summer Feeding-TRSL Contributions	239	543	509
300-2650-000-5732	Food Service Vehicle	20,063	-	20,063
	Total Plant Services	**21,169**	**2,507**	**22,536**
301-2721-000-5116	Summer Feeding-Bus Drivers	15,993	-	15,993
301-2721-000-5225	Summer Feeding-Medicare	232	-	232
301-2721-000-5233	Summer Feeding-LSERS Contributions	4,676	-	4,279
	Total Student Transportation Services	**20,901**	**-**	**20,504**
300-3100-000-5111	Cafeteria Managers	97,600	97,920	98,801
300-3100-000-5114	Program Support - Clerical Staff	172,992	198,025	199,807
300-3100-000-5116	Cafeteria Technicians	22,756	22,756	22,961
300-3100-000-5119	Cafeteria Maintenance Staff	29,866	31,173	31,454
300-3100-000-5124	Cafeteria Substitutes	217,175	218,962	218,962
300-3100-000-5129	Cafeteria Temporary Staff	8,497	7,433	7,433
300-3100-000-5225	Cafeteria Medicare	6,988	7,287	7,353
300-3100-000-5231	Cafeteria TRSL Contributions	66,758	68,449	62,977
300-3100-000-5233	Cafeteria LSERS Contributions	18,593	18,533	17,114
300-3100-000-5239	Cafeteria Other Retirement Contributions	21	17	17
300-3100-000-5281	Sick Leave Severance Pay	9,000	-	9,081
300-3100-000-5320	Contracted Educational Services	7,000	6,605	6,700

Ouachita Parish School Board
Special Revenue Fund Budget
Child Nutrition Program
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
300-3100-000-5340	Contracted Technical Services	-	249	250
300-3100-000-5421	Disposals Services	68,085	62,812	62,812
300-3100-000-5442	Storage Rental	5,189	4,263	4,263
300-3100-000-5550	Printing Costs	5,000	5,427	5,427
300-3100-000-5582	Program Support Travel Expense	3,500	3,946	3,946
300-3100-000-5622	Electricity	109,598	107,008	115,000
300-3100-000-5626	Vehicle Fuel	5,562	7,268	7,500
300-3100-000-5631	Food Purchases	3,600,000	3,469,396	3,600,000
300-3100-175-5610	Office Supplies	8,236	6,903	6,903
300-3100-198-5430	Repairs & Maintenance-Fire Extinguishers	4,210	4,280	4,280
300-3100-202-5530	Communications-Telephone	19,000	14,080	14,080
300-3100-204-5111	Cafeteria Service Workers-Managers	651,320	620,917	626,505
300-3100-205-5116	Cafeteria Technicians	2,235,555	2,192,365	2,216,252
300-3100-205-5225	Cafeteria Technicians-Medicare	28,695	28,029	28,281
300-3100-205-5281	Sick Leave Severance Pay-Technicians	12,736	6,590	6,760
300-3100-207-5430	Repairs & Maintenance-Pest Control	13,500	14,070	13,077
300-3100-208-5430	Repairs & Maintenance-Dishwashers	45,661	44,277	44,277
300-3100-209-5430	Repairs & Maintenance-Outside Services	24,225	24,285	24,285
300-3100-210-5582	Program Support Travel Expense	23,755	21,048	21,050
300-3100-215-5615	Cafeteria Supplies-Large Equipment	4,147	1,611	1,611
300-3100-215-5730	Large Equipment	36,822	3,822	361,822
300-3100-216-5610	Cafeteria Supplies-Small Equipment	40,260	38,262	38,262
300-3100-218-5632	Commodities	449,000	471,864	450,000
301-3100-000-5225	Summer Feeding Medicare	77	253	254
301-3100-000-5631	Summer Feeding Food Purchases	68,589	45,540	45,540
301-3100-204-5111	Summer Feeding-Managers	10,559	12,810	12,810
301-3100-204-5225	Summer Feeding-Managers-Medicare	154	185	186
301-3100-204-5231	Summer Feeding-Mgrs-TRSL Contributions	2,761	3,587	3,369
301-3100-205-5116	Summer Feeding - Cafeteria Technicians	34,328	33,039	33,039
301-3100-205-5225	Summer Feeding-Technicians-Medicare	539	478	478
301-3100-205-5231	Summer Feeding-Techs-TRSL Contributions	9,066	8,336	7,830
301-3100-212-5610	Summer Feeding Cafeteria Supplies	1,200	788	788
302-3100-000-5631	Fresh Fruits Food Purchases	418,300	382,215	382,215
300-3100-204-5225	Cafeteria Managers-Medicare	8,374	8,014	8,086
300-3100-204-5231	Cafeteria-Managers-TRSL Contributions	182,677	174,162	165,064
300-3100-205-5231	Cafeteria-Technicians-TRSL Contributions	585,350	573,485	543,523
300-3100-205-5239	Cafeteria-Techs-Other Retirement Contributio	3,386	3,388	3,436
300-3100-205-5233	Cafeteria-Technicians-LSERS Contributions	4,570	5,759	5,318
300-3100-204-5281	Sick Leave Severance Pay-Managers	3,000	-	3,000
304-3100-000-5631	Child & Adult Prgm-Food Purchases	45,531	40,934	40,934
304-3100-204-5111	Child & Adult Prgm-Managers	15,863	12,544	12,544
304-3100-204-5225	Child & Adult Prgm-Managers-Medicare	204	163	163
304-3100-204-5231	Child & Adult Prgm-Mgrs-TRLS Contributions	4,442	3,487	3,275
304-3100-205-5116	Child & Adult Prgm-Cafeteria Technicians	20,603	13,565	13,565
304-3100-205-5225	Child & Adult Prgm-Technicians-Medicare	239	183	183

Ouachita Parish School Board
Special Revenue Fund Budget
Child Nutrition Program
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
304-3100-205-5231	Child & Adult Prgm-Techs-TRSL Contribution	4,873	3,740	3,513
300-3100-000-5590	Program Support-Misc Purchased Services	19,127	20,442	20,422
300-3100-000-5632	Commodities	527,203	480,337	480,337
300-3100-175-561020	Office Supplies-Technology	5,950	5,949	5,949
300-3100-199-561020	Office Supplies-Technology	9,949	2,736	2,736
300-3100-199-561520	Office Supplies- InventoriableTechnology	15,500	14,813	14,813
301-3100-000-5233	Summer Feeding-LSERS Contributions	1,543	4,191	3,836
301-3100-000-5626	Summer Feeding-Vehicle Fuel	6,000	-	6,000
300-3100-211-5610	Cafeteria Supplies	123,900	113,286	113,286
300-3100-203-5530	Communications-Postage	5,080	3,619	3,619
300-3100-166-5632	Commodities Storage/Delivery Fees	35,835	35,643	35,643
300-3100-205-5130	Cafeteria Technicians-Extra Duty Pay	88	89	89
301-3100-205-5111	Summer Feeding-Managers	2,866	-	-
300-3100-175-5442	Rental of Office Equipment	-	2,657	2,657
300-3100-000-534020	Technology Services	23,970	23,970	23,970
300-3100-197-5119	Cafeterial Staff - Student Worker	5,648	6,030	6,084
300-3100-197-5225	Student Worker - Medicare	82	88	89
300-3100-205-5290	Other Employee Benefits	5,000	5,000	5,045
304-3100-205-5124	Cafeteria Tech Substitutes	45	45	45
301-3100-000-5114	Program Support - Clerical Staff	-	2,304	2,304
301-3100-000-5231	Program Support - TRSL Contributions	-	645	606
303-3100-215-5730	Cafeteria Supplies-Equipment	-	33,000	33,000
300-3100-274-5730	Equipment	-	471	-
	Total Food Services	**10,691,048**	**10,321,244**	**10,798,288**
	Total Expenditures	**$ 10,784,929**	**$ 10,375,450**	**$ 10,892,406**
300-45220	Operating Transfers-In	$ -	$ -	$ -
302-5200-000-5932	Operating Transfers-Out	-	-	-
	Total Other Sources (Uses)	**-**	**-**	**-**
	Net Change in Fund Balance	**$ 149,320**	**$ 384,471**	**$ (70,282)**
	Beginning Fund Balance	**1,955,190**	**1,955,190**	**2,339,661**
	Ending Fund Balance	**$ 2,104,510**	**$ 2,339,661**	**$ 2,269,379**


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

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.


OUACHITA PARISH SCHOOL SYSTEM
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to Academic Excellence
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Ouachita Parish School Board
Special Revenue Fund
Title I Programs - Combined Budget
Fiscal Year 2015-16

Budget Summary by Function

	2014-15 Final Budget	2014-15 Actual (Unaudited)	% Change	**2015-16 Budget**	% Change
Revenues					
Federal Revenues	$ 6,203,540	$ 5,842,304	-5.8%	**$ 5,189,575**	-11.2%
Total Revenues	$ 6,203,540	$ 5,842,304	-5.8%	**$ 5,189,575**	-11.2%
Expenditures					
Other Instructional Programs	$ 583,649	$ 505,024	-13.5%	**$ 461,365**	-8.6%
Special Programs	2,019,084	2,017,147	-0.1%	**1,838,352**	-8.9%
Pupil Support Services	441,218	420,160	-4.8%	**347,550**	-17.3%
Instructional Staff Services	2,519,522	2,417,638	-4.0%	**2,207,002**	-8.7%
Plant Services	55,538	34,553	-37.8%	**31,566**	-8.6%
Student Transportation Services	178,308	63,298	-64.5%	**57,825**	-8.6%
Central Services	35,910	32,461	-9.6%	**29,654**	-8.6%
Total Expenditures	$ 5,833,229	$ 5,490,281	-5.9%	**$ 4,973,314**	-9.4%
Other Uses of Funds	$ (370,311)	$ (352,023)	-4.9%	**$ (216,261)**	-38.6%
Total Other Sources (Uses)	$ (370,311)	$ (352,023)	-4.9%	**$ (216,261)**	-38.6%
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 2015-16

Budget Summary by Object

	2014-15 Final Budget	2014-15 Actual (Unaudited)	2014-15 % Change	2015-16 Budget	2015-16 % Change
Revenues					
Federal Revenues	$ 6,203,540	$ 5,842,304	-5.8%	**$ 5,189,575**	-11.2%
Total Revenues	$ 6,203,540	$ 5,842,304	-5.8%	**$ 5,189,575**	-11.2%
Expenditures					
Salaries	$ 3,266,588	$ 3,078,984	-5.7%	**$ 2,777,560**	-9.8%
Employee Benefits	1,218,719	1,201,365	-1.4%	**1,096,936**	-8.7%
Purchased Professional Services	493,801	463,141	-6.2%	**424,971**	-8.2%
Purchased Property Services	51,114	33,484	-34.5%	**30,590**	-8.6%
Other Purchased Services	276,785	284,510	2.8%	**257,800**	-9.4%
Supplies	524,740	428,797	-18.3%	**385,457**	-10.1%
Property	1,482	-	0.0%	**-**	0.0%
Total Expenditures	$ 5,833,229	$ 5,490,281	-5.9%	**$ 4,973,314**	-9.4%
Other Uses of Funds	$ (370,311)	$ (352,023)	-4.9%	**$ (216,261)**	-38.6%
Total Other Sources (Uses)	$ (370,311)	$ (352,023)	-4.9%	**$ (216,261)**	-38.6%
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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
601-44541	Title I 2013-14 Rollover	$ 285,981	$ 285,981	$ -
601-44541	Title I 2014-15	5,779,513	5,443,679	-
601-44541	Title I 2015-16	-	-	5,133,510
	Total Federal Revenues	**$ 6,065,494**	**$ 5,729,660**	**$ 5,133,510**
	EXPENDITURES			
601-1460-5112	After School -Teachers	$ 38,152	$ 28,300	$ 25,853
601-1460-5225	After School - Aides	553	366	334
601-1460-5231	After School -TRSL Contributions	10,378	7,885	7,204
601-1460-5610	After School -Supplies	1,000	68	62
601-1470-5112	Summer School -Teachers	85,000	64,433	58,862
601-1470-5115	Summer School - Aides	-	13,680	12,497
601-1470-5225	Summer School -Medicare	1,233	1,053	962
601-1470-5231	Summer School -TRSL Contributions	23,117	21,478	19,622
601-1470-5561	Summer School -Tuition	17,250	-	-
601-1490-5112	Other Instructional-Teachers	274,775	197,658	180,570
601-1490-5115	Other Instructional-Aides	63,571	107,412	98,126
601-1490-5210	Other Instructional-Group Insurance	4,901	14,194	12,967
601-1490-5225	Other Instructional-Medicare	4,609	4,291	3,920
601-1490-5231	Other Instructional-TRSL Contributions	59,110	44,206	40,386
	Total Other Instructional Programs	**583,649**	**505,024**	**461,365**
601-1510-5112	NCLB-Teachers	39,152	19,445	17,764
601-1510-5115	NCLB-Aides	196,940	169,927	155,236
601-1510-5210	NCLB-Other Temporary Employee	37,170	34,291	31,327
601-1510-5225	NCLB-Medicare	3,133	2,051	1,873
601-1510-5231	NCLB-TRSL Contributions	50,121	48,044	43,887
601-1510-5530	NCLB-Telephone & Postage	47,749	50,642	46,265
601-1510-5550	NCLB-Printing & Binding	19,645	27,388	25,021
601-1510-5561	NCLB-Tuition to other LEAs	2,000	15,750	14,388
601-1510-5610	NCLB-Supplies	302,390	165,658	151,335
601-1510-561020	NCLB-Technology Supplies	146,278	183,616	167,740
601-1530-5112	Preschool Programs-Teachers	610,959	682,018	623,053
601-1530-5115	Preschool Programs-Aides	183,717	209,074	190,999
601-1530-5210	Preschool Programs-Group Insurance	128,007	137,317	125,445
601-1530-5225	Preschool Programs-Medicare	11,422	11,552	10,554
601-1530-5231	Preschool Programs-TRSL Contributions	220,571	248,790	227,279
601-1530-5610	Preschool Programs-Supplies	3,530	2,392	2,186
	Total Special Programs	**2,002,784**	**2,007,955**	**1,834,352**
601-2112-5320	Student Attendance Services	29,900	28,251	25,809
601-2180-5111	Parental Involvement-Supervisors	98,667	98,386	89,880
601-2180-5115	Parental Involvement-Aides	67,849	64,069	58,530
601-2180-5210	Parental Involvement-Group Insurance	8,956	16,628	16,859
601-2180-5225	Parental Involvement-Medicare	2,414	1,825	1,667

Ouachita Parish School Board
Special Revenue Fund Budget - Title I Programs
Title I - Part A
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
601-2180-5231	Parental Involvement-TRSL Contributions	46,629	45,431	41,503
601-2180-5300	Parental Involvement-Contracted Services	9,500	-	-
601-2180-5530	Parental Involvement-Postage	1,469	2,049	1,871
601-2180-5550	Parental Involvement-Printing	15,641	25,537	23,331
601-2180-5610	Parental Involvement-Supplies	52,542	44,703	40,841
	Total Pupil Support Services	**333,567**	**326,879**	**300,291**
601-2214-5111	Program Support-Directors/Supervisors	513,866	501,749	458,369
601-2214-5114	Program Support-Secretarial	90,393	88,237	80,608
601-2214-5210	Program Support-Group Insurance	50,705	51,236	46,805
601-2214-5225	Program Support-Medicare	7,196	3,462	3,162
601-2214-5231	Program Support-TRSL Contributions	169,192	164,029	149,849
601-2214-5582	Program Support-Travel Expense	5,500	2,593	2,368
601-2214-5610	Program Support-Supplies	5,000	14,497	13,243
601-2220-5113	Reading & Math Coordinators	496,165	519,040	474,164
601-2220-5210	Reading & Math-Group Insurance	46,500	63,587	58,088
601-2220-5225	Reading & Math-Medicare	7,194	6,868	6,275
601-2220-5231	Reading & Math-TRSL Contributions	138,511	145,331	132,766
601-2220-5320	Curriculum-Educational Services	431,184	399,750	365,189
601-2220-5582	Curriculum-Travel Expense	2,500	-	-
601-2220-5610	Curriculum-Supplies	-	577	528
601-2234-5112	Staff Training-Teacher	-	650	593
601-2234-5123	Staff Training-Substitutes	17,731	1,398	1,277
601-2234-5150	Staff Training-Stipend Pay	259,150	154,460	141,106
601-2234-5225	Curriculum-Supplies	4,017	2,171	1,983
601-2234-5231	Staff Training-TRSL Contributions	75,106	42,325	38,666
601-2234-5240	Staff Training-Tuition Reimbursement	19,789	48,426	44,239
601-2234-5320	Staff Training-Contracted Services	20,417	35,000	31,973
601-2234-5530	Staff Training-Communication Expense	73,515	100,815	92,099
601-2234-5582	Staff Training-Travel Expense	36,019	24,432	22,319
601-2234-5610	Staff Training-Communication Expense	500	817	746
601-2234-5895	Staff Training-Non-public	1,482	-	-
601-2252-5610	Library-Books	-	3,833	3,502
601-2252-5644	Library-Periodicals	-	3,584	3,274
601-2259-5114	Media Services-Clerical Staff	28,498	29,700	27,132
601-2259-5210	Media Services-Group Insurance	5,200	5,274	4,818
601-2259-5225	Media Services Serv-Medicare	413	395	361
601-2259-5231	Media Services-TRSL Contributions	7,979	-	-
	Total Instructional Staff Services	**2,513,722**	**2,414,236**	**2,205,502**
601-2620-5116	Building Operations-Service Worker Pay	1,080	940	859
601-2620-5225	Building Operations-Medicare	16	14	12
601-2620-5233	Building Operations-LSERS Contributions	328	53	48
601-2620-5530	Building Operations-Telephone & Postage	3,000	62	57
601-2640-5430	Equipment-Repairs & Maintenace Svcs	25,557	2,081	1,902
601-2640-5442	Equipment-Rental	25,557	31,403	28,688
	Total Plant Services	**55,538**	**34,553**	**31,566**
601-2721-5116	Bus Transportation-Bus Drivers	110,580	34,085	31,139

Ouachita Parish School Board
Special Revenue Fund Budget - Title I Programs
Title I - Part A
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
601-2721-5210	Bus Transporation-Group Insurance	-	421	385
601-2721-5225	Bus Transporation-Medicare	1,604	467	426
601-2721-5233	Bus Transportation-LSERS Contributions	35,446	2,512	2,294
601-2721-5590	Bus Use Fees	30,678	25,813	23,581
	Total Student Transportation Services	**178,308**	**63,298**	**57,825**
601-2840-5119	Technology Support-Other Salaries	24,502	22,840	20,865
601-2840-5210	Technology Support-Group Insurance	4,192	2,921	2,669
601-2840-5225	Technology Support-Medicare	355	305	278
601-2840-5231	Technology Support-TRSL Contributions	6,861	6,395	5,842
	Total Central Services	**35,910**	**32,461**	**29,654**
	Total Expenditures	**5,703,478**	**5,384,406**	**4,920,555**
601-5200-5933	Fund Transfers-Indirect Costs	$ (362,016)	$ (345,254)	$ (212,955)
	Total Other Uses of Funds	**$ (362,016)**	**$ (345,254)**	**$ (212,955)**
	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 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
676-44542	Migrant 2013-2014 Carryover	$ 63,253	$ 63,253	$ -
676-44542	Migrant 2014-2015	74,793	49,391	-
676-4452	Migrant 2015-2016			56,065
	Total Federal Revenues	**$ 138,046**	**$ 112,644**	**$ 56,065**
	EXPENDITURES			
676-1510-5320	NCLB-Contracted Educational Services	$ 2,800	$ 140	$ 2,000
676-1510-5610	NCLB-Supplies	13,500	9,052	2,000
	Total Special Programs	**16,300**	**9,192**	**4,000**
676-2180-5119	Family Support-Other Salaries	65,841	71,483	30,078
676-2180-5210	Family Support-Group Insurance	6,242	5,589	3,969
676-2180-5225	Family Support-Medicare	955	984	436
676-2180-5231	Family Support-TRSL Contributions	18,594	9,198	7,776
676-2180-5582	Family Support-Travel Expense	12,719	4,606	4,500
676-2180-5590	Family Support-Stipends	3,300	1,421	500
	Total Pupil Support Services	**107,651**	**93,281**	**47,259**
676-2234-5582	Staff Training-Travel Expense	5,800	3,402	1,500
	Total Staff Training Services	**5,800**	**3,402**	**1,500**
	Total Expenditures	**$ 129,751**	**$ 105,875**	**$ 52,759**
676-5200-5933	Fund Transfers-Indirect Costs	(8,295)	(6,769)	(3,306)
	Total Other Uses of Funds	**$ (8,295)**	**$ (6,769)**	**$ (3,306)**
	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
- Special Education – Early Learning for All

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.


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

Ouachita Parish School Board
Special Revenue Fund
Special Education Programs (IDEA) - Combined Budget
Fiscal Year 2015-16

Budget Summary by Function

	2014-15 Final Budget	2014-15 Actual (Unaudited)	% Change	2015-16 Budget	% Change
Revenues					
Federal Revenues	$ 5,026,537	$ 4,540,357	-9.7% %	**$ 4,092,585**	-9.9%
Total Revenues	$ 5,026,537	$ 4,540,357	-9.7%	**$ 4,092,585**	-9.9%
Expenditures					
Special Education Programs	$ 773,822	$ 639,487	-17.4%	**$ 460,308**	-28.0%
Other Instructional Programs	440,272	298,221	-32.3%	**152,475**	-48.9%
Pupil Support Services	1,006,617	932,730	-7.3%	**966,843**	3.7%
Instructional Staff Services	2,381,462	2,329,338	-2.2%	**2,171,539**	-6.8%
Plant Services	21,320	23,125	8.5%	**15,000**	-35.1%
Student Transportation Services	73,956	73,909	-0.1%	**56,126**	-24.1%
Central Services	28,374	32,461	14.4%	**28,491**	-12.2%
Total Expenditures	$ 4,725,823	$ 4,329,271	-8.4%	**$ 3,850,782**	-11.1%
Other Uses of Funds	$ (300,714)	$ (211,086)	-29.8%	**$ (241,803)**	14.6%
Total Other Sources (Uses)	$ (300,714)	$ (211,086)	-29.8%	**$ (241,803)**	14.6%
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 2015-16

Budget Summary by Object

	2014-15 Final Budget	2014-15 Actual (Unaudited)	% Change	2015-16 Budget	% Change
Revenues					
Federal Revenues	$ 5,026,537	$ 4,540,357	-9.7%	**$ 4,092,585**	-9.9%
Total Revenues	$ 5,026,537	$ 4,540,357	-9.7%	**$ 4,092,585**	-9.9%
Expenditures					
Salaries	$ 2,395,682	$ 2,536,754	5.9%	**$ 2,282,974**	-10.0%
Employee Benefits	857,123	837,266	-2.3%	**853,493**	1.9%
Purchased Professional Services	112,000	26,813	-76.1%	**105,560**	293.7%
Purchased Property Services	30,000	33,380	11.3%	**25,000**	-25.1%
Other Purchased Services	374,100	300,379	-19.7%	**266,739**	-11.2%
Supplies	931,458	583,044	-37.4%	**306,705**	-47.4%
Property	20,000	11,485	-42.6%	**5,000**	-56.5%
Miscellaneous	5,460	150	-97.3%	**5,311**	3440.7%
Total Expenditures	$ 4,725,823	$ 4,329,271	-8.4%	**$ 3,850,782**	-11.1%
Other Uses of Funds	$ (300,714)	$ (211,086)	-29.8%	**$ (241,803)**	14.6%
Total Other Sources (Uses)	$ (300,714)	$ (211,086)	-29.8%	**$ (241,803)**	14.6%
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 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
530-44531	IDEA - Part B 2013-14 Carryover	$ 804,967	$ 804,967	$ -
530-44531	IDEA - Part B 2014-2015	3,995,981	3,585,403	4,010,352
	Total Federal Revenues	**$ 4,800,948**	**$ 4,390,370**	**$ 4,010,352**
	EXPENDITURES			
530-1210-5112	Teacher Salaries	$ 50,000	$ 81,174	$ 25,000
530-1210-5225	Medicare	725	1,010	290
530-1210-5231	TRSL Contributions	15,987	19,319	16,422
530-1210-5340	Purchased Technical Services	400	13,823	-
530-1210-5430	Equipment Repairs	6,850	7,942	10,000
530-1210-5530	Communications Expense	49,000	43,744	50,000
530-1210-5564	Tuition (In State Non-LEA)	15,000	46,936	10,000
530-1210-5582	Travel Expense	90,000	18,448	90,000
530-1210-5610	Supplies	166,797	106,035	77,566
530-1210-561520	Technology Supplies-Inventory	275,000	231,974	150,000
530-1210-5730	Equipment	6,000	5,635	-
	Total Special Education Programs	**675,759**	**576,040**	**429,278**
530-1460-5112	After School-Teacher	15,000	30,135	-
530-1460-5225	After School-Medicare	223	406	72
530-1460-5231	After School-TRSL Contributions	5,117	7,203	5,118
530-1490-5112	Other Instruction-Teacher	111,890	124,561	60,945
530-1490-5210	Other Instruction-Group Insurance	14,444	14,564	39,428
530-1490-5225	Other Instruction-Medicare	1,617	1,623	884
530-1490-5231	Other Instruction-TRSL Contributions	34,129	26,172	16,028
530-1490-5530	Other Instruction-Online Services	50,000	250	25,000
530-1490-5610	Other Instruction-Printing	207,852	93,308	5,000
	Total Other Instructional Programs	**440,272**	**298,221**	**152,475**
530-2113-5113	Social Work Services-Salaries	6,000	9,886	-
530-2113-5225	Social Work Services-Medicare	100	132	-
530-2113-5231	Social Work Services-TRSL Contributions	2,000	2,752	-
530-2134-5118	Nursing Services-Salaries	82,257	89,333	82,257
530-2134-5210	Nursing Services-Group Insurance	11,685	18,011	19,926
530-2134-5225	Nursing Services-Medicare	1,193	1,031	22,826
530-2134-5231	Nursing Services-TRSL Contributions	22,374	25,013	-
530-2134-5582	Nursing Services-Travel	1,200	1,845	-
530-2134-5610	Nursing Services-Supplies	15,000	-	5,000
530-2140-5111	Assessments-Director	88,314	89,764	88,314
530-2140-5210	Assessments-Group Insurance	4,000	5,449	-
530-2140-5225	Assessments-Medicare	921	1,269	-
530-2140-5231	Assessments-TRSL Contributions	40,619	25,134	-
530-2143-5113	Psychology-Specialists	309,368	215,203	320,368
530-2143-5210	Psychology-Group Insurance	16,222	25,358	13,021

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

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
530-2143-5225	Psychology-Medicare	3,481	2,686	5,926
530-2143-5231	Psychology-TRSL Contributions	63,540	57,354	104,536
530-2143-5582	Psychology-Travel	900	1,162	-
530-2152-5113	Speech Therapy-Specialists	124,037	182,345	134,037
530-2152-5210	Speech Therapy-Group Insurance	6,000	10,181	3,629
530-2152-5225	Speech Therapy-Medicare	1,798	2,459	1,943
530-2152-5231	Speech Therapy-TRSL Contributions	34,116	34,689	33,440
530-2152-5430	Speech Therapy-Repairs and Maintenance	2,000	1,950	-
530-2152-5582	Speech Therapy-Travel Expense	5,200	8,774	5,000
530-2152-5610	Speech Therapy-Supplies	18,000	23,945	-
530-2153-5330	Audiology Services-Contracted Services	14,600	-	10,000
530-2153-5582	Audiology Services-Travel	4,000	5,798	-
530-2153-5610	Audiology Services-Supplies	3,000	6,522	-
530-2154-5115	Interpretive Services-Aides	20,000	11,826	10,000
530-2154-5225	Interpretive Services-Medicare	243	160	145
530-2154-5231	Interpretive Services-TRSL Contributions	2,352	2,650	5,745
530-2161-5113	Occupational Therapy-Specialist	5,000	9,254	-
530-2161-5225	Occupational Therapy-Medicare	100	134	-
530-2161-5582	Occupational Therapy-Travel	1,300	2,370	-
530-2161-5610	Occupational Therapy-Supplies	9,000	10,711	-
530-2166-5113	Physical Therapy-Specialists	10,000	16,793	10,000
530-2166-5225	Physical Therapy-Medicare	145	221	145
530-2166-5231	Physical Therapy-TRSL Contributions	5,745	4,702	2,450
530-2166-5330	Physical Therapy-Contracted Services	35,000	-	65,000
530-2166-5582	Physical Therapy-Travel	1,200	2,266	-
530-2166-5610	Physical Therapy-Supplies	1,200	1,136	-
530-2167-5582	Recreational Therapy-Travel Expense	2,000	-	1,000
530-2168-5590	Rehabilitation Therapy-Other Services	12,000	4,320	8,000
530-2169-5430	Rehabilitation Therapy-Repairs and Maintenance	1,000	1,415	-
530-2169-5582	Rehabilitation Therapy-Travel	600	2,767	-
530-2169-5610	Rehabilitation-Supplies	200	296	-
	Total Pupil Support Services	**989,010**	**919,066**	**952,708**
530-2212-5111	Program Support - Director/Supervisors	559,202	678,189	559,202
530-2212-5113	Program Support-Specialists	618,316	613,013	618,316
530-2212-5114	Program Support-Secretaries	183,169	216,372	200,000
530-2212-5210	Program Support-Group Insurance	92,176	140,251	105,390
530-2212-5225	Program Support-Travel Expense	19,726	17,085	19,973
530-2212-5231	Program Support-TRSL Contributions	375,244	323,858	358,574
530-2212-5550	Program Support - Printing	300	662	-
530-2212-5582	Program Support-Travel Expense	7,500	13,976	-
530-2212-5610	Program Support-Supplies	25,000	25,548	20,000
530-2220-5113	Curriculum-Specialists	70,390	73,341	70,390
530-2220-5210	Curriculum-Group Insurance	4,855	5,526	5,484
530-2220-5225	Curriculum-Medicare	1,021	-	1,020

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

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
530-2220-5231	Curriculum-TRSL Contributions	19,146	20,535	18,512
530-2231-5123	Staff Training (Regular) Substitutes	30,000	1,600	15,000
530-2231-5225	Staff Training (Regular) Medicare	435	23	217
530-2231-5231	Staff Training (Regular) TRSL Contributions	4,590	146	4,808
530-2231-5320	Staff Training (Regular) Contracts	55,000	6,550	30,000
530-2231-5582	Staff Training (Regular) Travel Expense	39,900	3,245	31,739
530-2231-5610	Staff Training (Regular) Supplies	63,520	-	8,000
530-2232-5123	Staff Training (Special) Substitutes	20,000	870	15,000
530-2232-5225	Staff Training (Special) Medicare	290	13	217
530-2232-5231	Staff Training (Special) TRSL Contributions	6,197	227	6,270
530-2232-5240	Staff Training (Special) Tuition Reimbursement	15,000	11,430	15,000
530-2232-5530	Staff Training (Special) Communications	1,000	1,254	-
530-2232-5582	Staff Training (Special) Travel Expense	53,000	108,093	30,000
530-2232-5610	Staff Training (Special) Supplies	20,000	2,173	7,000
	Total Instructional Staff Services	**2,284,977**	**2,263,980**	**2,140,112**
530-2620-5116	Building Operations-Service Worker Pay	1,000	900	-
530-2620-5225	Building Operations-Medicare	20	13	-
530-2620-5233	Building Operation -LSERS Contributions	150	139	-
530-2640-5430	Equipment Repairs	150	142	-
530-2640-5442	Equipment Rentals	20,000	21,931	15,000
	Total Plant Services	**21,320**	**23,125**	**15,000**
530-2731-5116	Transportation-Bus Driver Pay	30,863	37,597	31,863
530-2731-5225	Transportation-Medicare	442	499	462
530-2731-5233	Transportation-LSERS Contributions	8,651	11,680	8,801
530-2731-5590	Transportation-Bus Use Fees	20,000	18,283	10,000
530-2733-5730	Equipment	14,000	5,850	5,000
	Total Student Transportation Services	**73,956**	**73,909**	**56,126**
530-2840-5119	Technology-Specialists	20,300	22,840	20,300
530-2840-5210	Technology-Group Insurance	2,258	2,921	2,558
530-2840-5225	Technology Support-Medicare	294	305	294
530-2840-5231	Technology Support-TRSL Contributions	5,522	6,395	5,339
	Total Central Services	**28,374**	**32,461**	**28,491**
	Total Expenditures	**$ 4,513,668**	**$ 4,186,802**	**$ 3,774,190**
530-5200-5933	Fund Transfers-Indirect Costs	$ (287,280)	$ (203,568)	$ (236,162)
	Total Other Uses of Funds	**$ (287,280)**	**$ (203,568)**	**$ (236,162)**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
532-44532	IDEA Preschool 2013-14 Carryover	$ 64,555	$ 64,555	$ -
532-44532	IDEA Preschool 2014-15	55,579	7,839	
532-44532	IDEA Preschool 2015-16	-	-	54,371
	Total Federal Revenues	**$ 120,134**	**$ 72,394**	**$ 54,371**
	EXPENDITURES			
532-1214-5112	Preschool (A.P.E.)-Teacher	$ 6,129	$ 4,516	$ 6,129
532-1214-5225	Preschool (A.P.E.)-Medicare	89	66	89
532-1214-5231	Preschool (A.P.E.)-TRSL Contributions	1,964	1,264	2,000
532-1216-5550	Preschool-Printing	300	545	-
532-1216-5610	Preschool-Supplies	81,126	48,601	22,812
	Total Special Education Programs	**89,608**	**54,992**	**31,030**
532-2152-5113	Speech Therapy-Therap/Spec/Counselor	13,447	11,316	10,780
532-2152-5225	Speech Therapy-Medicare	195	160	156
532-2152-5231	Speech Therapy-TRSL Contributions	3,965	2,188	3,199
	Total Pupil Support Services	**17,607**	**13,664**	**14,135**
532-2232-5582	Staff Training -Travel Expense	5,700	-	6,000
	Total Instructional Staff Services	**5,700**	**-**	**6,000**
	Total Expenditures	**$ 112,915**	**$ 68,656**	**$ 51,165**
532-5200-5933	Fund Transfers-Indirect Costs	$ (7,219)	$ (3,738)	$ (3,206)
	Total Other Uses of Funds	**$ (7,219)**	**$ (3,738)**	**$ (3,206)**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
534-44535	Believe and Include	$ 8,455	$ 8,455	$ -
	Total Federal Revenues	**$ 8,455**	**$ 8,455**	**$ -**
	EXPENDITURES			
534-1210-5610	Supplies	2,522	2,522	-
534-1210-561520	Tech Supplies-Inventoried	5,933	5,933	-
	Total Special Education Programs	**8,455**	**8,455**	**-**
	Total Expenditures	**$ 8,455**	**$ 8,455**	**-**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	$ -	$ -	$ -

Ouachita Parish School Board
Special Revenue Fund Budget
Special Education - Early Learning For All
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
536-44535	Early Learning for All	$ 97,000	$ 69,138	$ 27,862
	Total Federal Revenues	**$ 97,000**	**$ 69,138**	**$ 27,862**
	EXPENDITURES			
536-2214-5610	Program Support-Supplies	$ 37,308	$ 24,340	$ 11,327
536-2234-5150	Staff Training Stipend	21,000	15,926	5,073
536-2234-5225	Staff Training-Medicare	305	131	174
536-2234-5231	Staff Training-TRSL Contributions	5,712	2,730	2,982
536-2234-5320	Staff Training-Educational Services	7,000	6,440	560
536-2234-5582	Staff Training-Travel Expenses	14,000	15,641	-
536-2234-5895	Staff Training-Misc Non-Public Exp	5,460	150	5,311
	Total Instructional Staff Services	**90,785**	**65,358**	**25,427**
	Total Expenditures	**$ 90,785**	**$ 65,358**	**$ 25,427**
536-5200-5933	Fund Transfers-Indirect Costs	$ (6,215)	$ (3,780)	$ (2,435)
	Total Other Uses of Funds	**$ (6,215)**	**$ (3,780)**	**$ (2,435)**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	$ -	$ -	$ -

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
COMMITTED
to Academic Excellence
for ALL Students!

Ouachita Parish School Board
Special Revenue Fund
Other Federal Programs - Combined Budget
Fiscal Year 2015-16

Budget Summary by Function

	2014-15			2015-16	
	Final Budget	Actual (Unaudited)	% Change	**Budget**	% Change
Revenues					
Federal Revenues	$ 2,886,442	$ 2,844,575	-1.5%	**$ 2,527,379**	-11.2%
Total Revenues	$ 2,886,442	$ 2,844,575	-1.5%	**$ 2,527,379**	-11.2%
Expenditures					
Regular Education Programs	$ 343,479	$ 360,674	5.0%	**$ 283,771**	-21.3%
Vocational (CTE) Programs	272,435	286,203	5.1%	**239,600**	-16.3%
Other Instructional Programs	291,236	286,171	-1.7%	**289,104**	1.0%
Special Programs	877,659	869,337	-0.9%	**775,878**	-10.8%
Pupil Support Services	65,410	76,249	16.6%	**62,986**	-17.4%
Instructional Support Services	829,440	770,597	-7.1%	**696,764**	-9.6%
Plant Services	14,941	13,047	-12.7%	**18,651**	43.0%
Student Transportation Services	37,127	35,794	-3.6%	**32,069**	-10.4%
Total Expenditures	$ 2,731,727	$ 2,698,072	-1.2%	**$ 2,398,823**	-11.1%
Other Uses of Funds	$ (154,715)	$ (146,503)	-5.3%	$ (128,556)	-12.3%
Total Other Sources (Uses)	$ (154,715)	$ (146,503)	-5.3%	**$ (128,556)**	-12.3%
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
Other Federal Programs - Combined Budget
2015-16

Budget Summary by Object

	2014-15 Final Budget	2014-15 Actual (Unaudited)	2014-15 % Change	**2015-16 Budget**	**2015-16 % Change**
Revenues					
Federal Revenues	$ 2,886,442	$ 2,844,575	-1.5%	**$ 2,527,379**	-11.2%
Total Revenues	$ 2,886,442	$ 2,844,575	-1.5%	**$ 2,527,379**	-11.2%
Expenditures					
Salaries	$ 1,462,644	$ 1,399,438	-4.3%	**$ 1,318,658**	-5.8%
Employee Benefits	464,338	475,220	2.3%	**427,354**	-10.1%
Purchased Professional Services	187,840	185,489	-1.3%	**145,742**	-21.4%
Other Purchased Services	260,043	229,276	-11.8%	**246,039**	7.3%
Supplies	313,500	360,234	14.9%	**246,530**	-31.6%
Property	22,210	22,136	-0.3%	**-**	0.0%
Miscellaneous	21,152	26,279	24.2%	**14,500**	-44.8%
Total Expenditures	$ 2,731,727	$ 2,698,072	-1.2%	**$ 2,398,823**	-11.1%
Other Uses of Funds	$ (154,715)	$ (146,503)	-5.3%	**$ (128,556)**	-12.3%
Total Other Sources (Uses)	$ (154,715)	$ (146,503)	-5.3%	**$ (128,556)**	-12.3%
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

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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
602-44545	Title II 2013-14 Carry over	$ 133,259	$ 133,259	$ -
602-44545	Title II 2014-15	819,350	780,128	-
602-44545	Title II 2015-16		-	782,670
	Total Revenues	**$ 952,609**	**$ 913,387**	**$ 782,670**
	EXPENDITURES			
602-1110-5112	Elementary-Teacher	$ 200,000	$ 204,764	$ 190,000
602-1110-5210	Elementary-Group Insurance	15,000	28,973	41,046
602-1110-5225	Elementary-Medicare	2,900	24	2,755
602-1110-5231	Elementary-TRSL Contributions	56,000	57,334	49,970
	Total Regular Programs	**273,900**	**291,095**	**283,771**
602-2234-5112	Staff Training -Teacher	5,000	2,700	5,000
602-2234-5113	Staff Training -Therap/Spec/Counselor	144,327	140,727	144,308
602-2234-5114	Staff Training -Clerical/Secretarial	33,300	33,075	30,586
602-2234-5123	Staff Training -Substitutes-Teacher Only	8,000	11,530	22,500
602-2234-5150	Staff Training -Stipend Pay	141,054	113,870	57,266
602-2234-5210	Staff Training -Group Insurance	11,887	13,772	15,339
602-2234-5225	Staff Training -Medicare	4,810	3,095	3,765
602-2234-5231	Staff Training -TRSL Contributions	61,424	54,992	62,373
602-2234-5240	Staff Training -Tuition Reimb	1,775	1,508	-
602-2234-5320	Staff Training -Educational Services	62,000	78,227	15,000
602-2234-5582	Staff Training -Travel Expense	112,244	90,151	79,912
602-2234-5610	Staff Training -Supplies	15,665	2,916	6,702
602-2234-5895	Staff Training -Misc Non-Public Exp	19,982	23,010	10,000
	Total Instructional Staff Services	**621,468**	**569,573**	**452,751**
	Total Expenditures	**$ 895,368**	**$ 860,668**	**$ 736,522**
602-5200-5933	Fund Transfers-Indirect Costs	$ (57,241)	$ (52,719)	$ (46,148)
	Total Funds Transfers	**$ (57,241)**	**$ (52,719)**	**$ (46,148)**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
642-44559	Other NCLB Programs 2014-15	$ 74,818	$ 79,260	$ -
632-44559	Other NCLB Programs 2013-14	8,677	8,677	125,451
672-44559	Other NCLB Programs 2015-16			
	Total Revenues	**$ 83,495**	**$ 87,937**	**$ 125,451**
	EXPENDITURES			
632-2234-5123	Staff Training -Substitutes-Teacher Only	3,640	-	-
632-2234-5150	Staff Training -Stipend Pay	11,880	23,565	-
632-2234-5225	Staff Training -Medicare	443	337	-
632-2234-5231	Staff Training -TRSL Contributions	8,545	6,598	-
632-2234-5320	Staff Training -Educational Services	16,215	13,012	-
632-2234-5582	Staff Training -Travel Expense	14,267	6,054	-
632-2234-5596	Staff Training-Interagency Lea-Instate	12,000	16,183	-
632-2234-5610	Staff Training -Supplies	2,312	1,454	-
632-2237-5895	Staff Training -Nonpublic Stipends	1,020	3,119	-
642-2234-5130	Staff Training -Extra Work Pay	-	-	-
642-2234-5150	Staff Training -Stipend Pay	2,185	2,185	-
642-2234-5225	Staff Training -Medicare	29	29	-
642-2234-5231	Staff Training -TRSL Contributions	612	612	-
642-2234-5596	Staff Training -Interagency Lea-In State	5,150	12,569	-
642-2234-5610	Staff Training -Supplies	28	28	-
642-2237-5895	Staff Training-Nonpublic Stipends	150	150	-
672-2234-5123	Staff Training-Substitute		-	3,900
672-2234-5150	Staff Training - Stipend		-	34,000
672-2234-5225	Staff Training-Medicare		-	550
672-2234-5231	Staff Training-TRSL Contributions		-	9,220
672-2234-5320	Staff Training-Educational Services		-	29,006
672-2234-5582	Staff Training-Travel		-	33,878
672-2234-5596	Staff Training-Interagency Lea-Instate		-	-
672-2234-5610	Staff Training-Supplies		-	3,000
672-2234-5895	Staff Training-Misc Purchased Service		-	-
672-2237-5895	Non-Public-Instr Training	-	-	4,500
	Total Instructional Staff Services	**78,476**	**85,895**	**118,054**
	Total Expenditures	**$ 78,476**	**$ 85,895**	**$ 118,054**
632-5200-5933	Fund Transfers-Indirect Costs	(4,496)	(1,520)	-
642-5200-5933	Fund Transfers-Indirect Costs	(523)	(522)	-
672-5200-5933	Fund Transfers-Indirect Costs	-	-	(7,397)
	Total Other Uses of Funds	**(5,019)**	**(2,042)**	**(7,397)**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
603-44546	Title III 2013-14	$ -	$ -	$ -
603-44546	Title III 2013-14 Rollover	50,804	50,804	-
603-44546	Title III 2014-15	27,397	21,926	21,209
	Total Revenues	**$ 78,201**	**$ 72,730**	**$ 21,209**
	EXPENDITURES			
603-1520-5530	Staff Training -Communications	$ -	$ -	$ 9,000
603-1520-5610	ELA-Supplies	54,533	56,726	3,218
	Total Special Programs	**54,533**	**56,726**	**12,218**
603-2180-5119	Family Support-Other Salaries	1,000	580	1,500
603-2180-5225	Family Support-Medicare	15	8	22
603-2180-5610	Family Support-Supplies	1,500	12,266	-
	Total Pupil Support Services	**2,515**	**12,854**	**1,522**
603-2234-5150	Staff Training -Stipend Pay	2,175	300	2,625
603-2234-5225	Staff Training -Medicare	28	4	38
603-2234-5231	Staff Training -TRSL Contributions	917	-	690
603-2234-5320	Staff Training -Educational Services	3,500	-	1,200
603-2234-5582	Staff Training -Travel Expense	13,000	1,420	2,500
	Total Instructional Staff Services	**19,620**	**1,724**	**7,053**
	Total Expenditures	**$ 76,668**	**$ 71,304**	**$ 20,793**
603-5200-5933	**Fund Transfers-Indirect Costs**	**$ (1,533)**	**$ (1,426)**	**$ (416)**
	Total Other Uses of Funds	**$ (1,533)**	**$ (1,426)**	**$ (416)**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
510-44510	Career & Technical Education 2013-14	$ 8,307	$ 8,307	$ -
510-44510	Career & Technical Education 2012-13	-	-	-
510-44510	Career & Technical Education 2014-15	241,108	249,677	230,705
	Total Federal Revenues	**$ 249,415**	**$ 257,984**	**$ 230,705**
	EXPENDITURES			
510-1300-5320	CTE Educational Services	$ 35,000	$ 20,000	$ 16,536
510-1300-5530	CTE Communications & Online Services	2,500	2,500	2,500
510-1300-5610	CTE Supplies	-	-	147,373
510-1310-5610	Agriculture-Supplies	2,500	29,965	-
510-1350-5610	Trade & Industry-Supplies	59,566	56,291	-
510-1350-5730	Trade & Industry-Equipment	16,000	15,926	-
510-1360-5530	Business Education-Online Services	23,875	23,875	20,000
510-1360-5610	Business Education-Supplies	50,000	49,993	-
510-1370-5130	Health Science-Extended Work Pay	8,000	11,820	8,000
510-1370-5225	Health Science-Medicare	116	165	116
510-1370-5231	Health Science-TRSL Contributions	2,240	3,310	2,104
510-1370-5610	Health Science-Supplies	6,000	6,185	-
510-1395-5530	CTE-STEM-Online Services	2,824	2,400	-
510-1395-5610	CTE-STEM-Supplies	20,000	18,777	-
	Total Career & Technical Education Programs	**228,621**	**241,207**	**196,629**
510-2122-5339	Student Assessments-Contracted Services	2,500	2,500	2,500
	Total Pupil Support Services	**2,500**	**2,500**	**2,500**
510-2215-5582	Administration-Travel Expense	182	182	1,000
510-2235-5123	CTE Staff Training-Substitutes	2,000	830	2,000
510-2235-5150	CTE Staff Training-Stipend Pay	5,000	1,700	5,000
510-2235-5225	CTE Staff Training-Medicare	102	36	101
510-2235-5231	CTE Staff Training-TRSL Contributions	1,960	591	1,842
510-2235-5582	CTE Staff Training-Travel Expense	5,361	8,671	18,000
	Total Instuctional Staff Training	**14,605**	**12,010**	**27,943**
510-2721-5116	Transportation-Bus Driver Pay	2,000	1,160	2,000
510-2721-5225	Transprotation-Medicare	29	13	29
510-2721-5233	Transportation-LSERS Contributions	660	370	604
510-2721-5590	Transportation-Bus Use Fees	1,000	724	1,000
	Total Student Transportation Services	**3,689**	**2,267**	**3,633**
	Total Expenditures	**$ 249,415**	**$ 257,984**	**$ 230,705**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
513-44590	Temporary Assistance for Needy Families	$ 46,615	$ 47,873	$ 45,781
	Total Federal Revenues	**$ 46,615**	**$ 47,873**	**$ 45,781**
	EXPENDITURES			
513-1390-5113	Employ-Instructor Specialist	$ 30,975	$ 31,469	$ 30,554
513-1390-5210	Employ-Group Insurance	3,717	3,717	3,940
513-1390-5225	Employ-Medicare	449	449	443
513-1390-5231	Employ-TRSL Contributions	8,673	8,673	8,034
513-1390-561520	Employ-Inventory/Supplies	-	688	-
	Total Career & Technical Education Programs	**43,814**	**44,996**	**42,971**
	Total Expenditures	**$ 43,814**	**$ 44,996**	**$ 42,971**
513-5200-5933	Fund Transfers-Indirect Costs	$ (2,801)	$ (2,877)	$ (2,810)
	Total Other Uses of Funds	**$ (2,801)**	**$ (2,877)**	**$ (2,810)**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	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	$ 43,565	$ 43,565	$ 48,480
514-2190-5225	Pupil Support-Medicare	632	632	550
514-2190-5231	Pupil Support-TRSL Contributions	12,198	12,198	7,434
	Total Pupil Support Services	**56,395**	**56,395**	**56,464**
	Total Expenditures	**$ 56,395**	**$ 56,395**	**$ 56,464**
513-5200-5933	Fund Transfers-Indirect Costs	$ (3,605)	$ (3,605)	$ (3,536)
	Total Other Uses of Funds	**$ (3,605)**	**$ (3,605)**	**$ (3,536)**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
646-44559	Other NCLB Programs	$ 5,000	$ 3,629	$ -
	Total Revenues	**$ 5,000**	**$ 3,629**	**$ -**
	EXPENDITURES			
646-1510-5565	Tuition - AP Test Fees	$ 5,000	$ 3,629	$ -
	Total Special Programs	**5,000**	**3,629**	**-**
	Total Expenditures	**$ 5,000**	**$ 3,629**	**$ -**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
674-44559	Homeless Carryover 2013-14	$ 5,020	$ 5,020	$ -
674-44559	Homeless 2014-15	19,535	9,462	16,182
	Total Federal Revenues	**$ 24,555**	**$ 14,482**	**$ 16,182**
	EXPENDITURES			
674-1510-5115	NCLB-Aides	1,000	630	1,000
674-1510-5231	NCLB-TRSL Contributions	280	176	263
674-1510-5610	NCLB-Supplies	20,235	11,571	12,450
674-1510-5225	NCLB-Medicare	15	8	15
	Total Special Programs	**21,530**	**12,385**	**13,728**
674-2234-5582	Staff Training -Travel Expense	1,550	1,249	1,500
	Total Instructional Staff Services	**1,550**	**1,249**	**1,500**
	Total Expenditures	**$ 23,080**	**$ 13,634**	**$ 15,228**
674-5200-5933	Fund Transfers-Indirect Costs	(1,475)	(848)	(954)
	Total Other Uses of Funds	**$ (1,475)**	**$ (848)**	**$ (954)**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
585-44590	Other Restricted Grants-Shady Grove	$ 915	$ 915	$ 17,519
586-44590	Other Restricted Grants-Jack Hayes	-	-	49,764
587-44590	Other Restricted Grants-Riser Elem	$ 6,254	6,254	$ 36,777
	Total Federal Revenues	**$ 7,169**	**$ 7,169**	**$ 104,060**
	EXPENDITURES			
585-1490-5530	SR2S-Communication	$ -	$ -	$ 168
585-1490-5550	SR2S-Printing	-	-	1,728
585-1490-5610	SR2S-Supplies	915	915	6,809
586-1490-5530	SR2S-Communication	-	-	462
586-1490-5550	SR2S-Printing	-	-	2,764
586-1490-5610	SR2S-Supplies	-	-	23,338
587-1490-5530	SR2S-Communication	-	-	420
587-1490-5550	SR2S-Printing	44	44	851
587-1490-5610	SR2S-Supplies	-	-	17,955
	Total Other Instructional Programs	**959**	**959**	**54,495**
585-2239-5320	Staff Training-Professional Contracts	-	-	5,000
586-2219-5113	Program Support-Coordinator	-	-	2,000
586-2239-5123	Staff Training-Substitutes	-	-	1,200
586-2239-5320	Staff Training-Professional Contracts	-	-	10,000
587-2219-5113	Program Support-Coordinator	-	-	2,714
587-2220-5330	Curriculum-Other Purchased Services	-	-	5,000
587-2239-5320	Staff Training-Professional Contracts	-	-	5,000
	Total Instructional Staff Services	**-**	**-**	**30,914**
585-2661-5610	School Safety-Supplies	-	-	772
585-2661-5615	School Safety-Inventory/Supplies	-	-	3,042
586-2661-5610	School Safety-Supplies	-	-	8,000
586-2661-5615	School Safety-Inventory/Supplies	-	-	2,000
585-2661-5730	School Safety-Equipment	6,210	6,210	-
587-2661-5610	School Safety-Supplies	-	-	4,837
	Total Plant Services	**6,210**	**6,210**	**18,651**
	Total Expenditures	**$ 7,169**	**$ 7,169**	**$ 104,060**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
648-44390	Other Restricted Direct Grants	$ 111,861	$ 111,861	$ -
	Total Federal Revenues	**$ 111,861**	**$ 111,861**	**$ -**
	EXPENDITURES			
648-1100-5130	Regular Programs-Extended Work Pay	$ 500	$ 500	$ -
648-1100-5225	Regular Programs-Medicare	7	7	-
648-1100-5231	Regular Programs-TRSL Contributions	140	140	-
648-1100-5610	Regular Programs-Supplies	68,932	68,932	-
	Total Regular Programs	**69,579**	**69,579**	**-**
648-2214-5113	Program Support-Facilitator Salary	10,738	10,737	-
648-2214-5114	Program Support-Clerical Salary	4,998	4,998	-
648-2214-5210	Program Support-Group Insurance	1,456	1,452	-
648-2214-5225	Program Support-Medicare	218	218	-
648-2214-5231	Program Support-TRSL Contributions	4,855	3,006	-
648-2214-5239	Program Support-La State Retirment Co		1,849	
648-2220-5330	Curriculum-Contracted Services	6,275	5,875	-
648-2234-5113	Staff Training-Specialist	4,775	4,775	-
648-2234-5210	Staff Training-Group Insurance	390	390	-
648-2234-5225	Staff Training-Medicare	67	67	-
648-2234-5231	Staff Training-TRSL Contributions	1,337	1,338	-
648-2234-5330	Staff Training-Contracted Services	350	350	-
648-2214-5211	Program Support-State Life	-	4	-
648-2220-5130	Program Support-Other Purchased Services	-	400	-
	Total Instructional Staff Services	**35,459**	**35,459**	**-**
	Total Expenditures	**105,038**	**105,038**	**-**
648-5200-5933	Fund Transfers-Indirect Costs	$ (6,823)	$ (6,823)	$ -
	Total Other Uses of Funds	**$ (6,823)**	**$ (6,823)**	**$ -**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
570-44570	TANF-LA-4 Preschool	$ 847,522	$ 847,523	$ 796,920
	Total Federal Revenues	**$ 847,522**	**$ 847,523**	**$ 796,920**
	EXPENDITURES			
570-1530-5112	Preschool -Teacher	$ 416,490	$ 385,112	$ 395,847
570-1530-5115	Preschool -Aides	135,394	138,502	116,428
570-1530-5210	Preschool -Group Insurance	29,500	81,570	29,500
570-1530-5225	Preschool -Medicare	4,684	6,409	7,428
570-1530-5231	Preschool -TRSL Contributions	154,528	131,004	134,729
570-1530-5569	Preschool -Other Tuition	56,000	54,000	66,000
	Total Special Programs	**796,596**	**796,597**	**749,932**
	Total Expenditures	**796,596**	**796,597**	**749,932**
570-5200-5933	Fund Transfers-Indirect Costs	(50,926)	(50,926)	(46,988)
	Total Other Uses of Funds	**(50,926)**	**(50,926)**	**(46,988)**
	Net Change in Fund Balance	**-**	**-**	**-**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**-**	**-**	**-**

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
21st Century Community Learning Centers
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
621-44548	21st Century Learning Centers	$ 420,000	$ 420,000	$ 344,400
	Total Federal Revenues	**$ 420,000**	**$ 420,000**	**$ 344,400**
	EXPENDITURES			
621-1460-5112	After School-Teacher	$ 104,000	$ 99,405	$ 90,000
621-1460-5115	After School-Aides	72,660	53,981	71,550
621-1460-5130	After School-Extended Work Pay	24,960	28,406	18,000
621-1460-5225	After School-Medicare	2,923	2,505	2,604
621-1460-5231	After School-TRSL Contributions	54,841	35,725	32,074
621-1460-5320	After School-Educational Services	8,000	9,222	3,000
621-1460-5610	After School-Supplies	11,314	43,527	7,034
621-1490-5112	Other Instructional-Teacher	9,000	11,340	8,100
621-1490-5225	Other Instructional-Medicare	131	159	117
621-1490-5231	Other Instructional-TRSL Contributions	2,448	942	2,130
	Total Other Instructional Programs	**290,277**	**285,212**	**234,609**
621-2122-5320	Counseling Services-Educational Services	4,000	4,500	2,500
	Total Pupil Support Services	**4,000**	**4,500**	**2,500**
621-2214-5320	Program Support-Educational Services	45,000	45,103	45,000
621-2214-5582	Program Support-Travel Expense	756	787	756
621-2220-5330	Curriculum-Other Purchased Services	5,000	6,700	5,000
621-2234-5150	Staff Training -Stipend Pay	2,500	6,080	2,500
621-2234-5225	Staff Training -Medicare	36	88	36
621-2234-5231	Staff Training -TRSL Contributions	680	1,091	657
621-2234-5320	Staff Training -Educational Services	-	-	1,000
621-2234-5582	Staff Training -Travel Expense	4,290	4,838	3,600
	Total Instructional Staff Services	**58,262**	**64,687**	**58,549**
621-2620-5116	Building Operations-Service Workers	6,528	5,532	-
621-2620-5225	Building Operations-Medicare	95	78	-
621-2620-5233	Building Operations-LSERS Contributions	2,108	1,227	-
	Total Plant Services	**8,731**	**6,837**	**-**
621-2721-5116	Transportation-Service Workers	25,000	25,200	21,600
621-2721-5225	Transportation-Medicare	363	329	313
621-2721-5233	Reg Vehicle Operation-LSERS Contributions	8,075	7,998	6,523
621-2731-5590	Sped Vehicle Operation-Misc Purchased Ser	-	-	-
	Total Student Transportation Services	**33,438**	**33,527**	**28,436**
	Total Expenditures	**$ 394,708**	**$ 394,763**	**$ 324,094**
621-5200-5933	Fund Transfers-Indirect Costs	$ (25,292)	$ (25,237)	$ (20,306)
	Total Other Uses of Funds	**$ (25,292)**	**$ (25,237)**	**$ (20,306)**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	Ending Fund Balance	**$ -**	**$ -**	**$ -**

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
- 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
COMMITTED
to Academic Excellence
for ALL Students!

Ouachita Parish School Board
Special Revenue Fund
State Grant Programs - Combined Budget
Fiscal Year 2015-16

Budget Summary by Function

	2014-15 Final Budget	2014-15 Actual (Unaudited)	% Change	**2015-16 Budget**	% Change
Revenues					
Local Revenues	$ 2,037,903	$ 1,344,392	-34.0%	**$ 857,061**	-36.2%
State Revenues	1,730,330	1,639,133	-5.3%	**1,113,101**	-32.1%
Total Revenues	$ 3,768,233	$ 2,983,525	-20.8%	**$ 1,970,162**	-34.0%
Expenditures					
Regular Education Programs	$ 63,581	$ 56,811	-10.6%	**$ -**	-100.0%
Special Education Programs	153,792	154,002	0.1%	**189,257**	22.9%
Other Instructional Programs	221,147	171,196	-22.6%	**-**	-100.0%
Special Programs	954,174	954,173	0.0%	**1,029,864**	7.9%
Pupil Support Services	918,894	890,185	-3.1%	**242,546**	-72.8%
Instructional Support Services	324,735	280,063	-13.8%	**205,260**	-26.7%
General Administration	27,036	36,632	35.5%	**1,348**	-96.3%
Business Services	240	280	16.7%	**-**	-100.0%
Plant Services	27,898	27,201	-2.5%	**19,022**	-30.1%
Student Transportation Services	37,008	34,210	-7.6%	**13,718**	-59.9%
Central Services	7,600	7,350	-3.3%	**-**	-100.0%
Total Expenditures	$ 2,736,105	$ 2,612,103	-4.5%	**$ 1,701,015**	-34.9%
Net Change in Fund Balance	1,032,128	371,422	-64.0%	**269,147**	-27.5%
Beginning Fund Balance	2,253,945	2,253,945	0.0%	**2,625,367**	16.5%
Ending Fund Balance	$ 3,286,073	$ 2,625,367	-20.1%	**$ 2,894,514**	10.3%

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Ouachita Parish School Board
Special Revenue Fund
State Grant Programs - Combined Budget
Fiscal Year 2015-16

Budget Summary by Object

	2014-15 Final Budget	2014-15 Actual (Unaudited)	2014-15 % Change	**2015-16 Budget**	2015-16 % Change
Revenues					
Local Revenues	$ 2,037,903	$ 1,344,392	-34.0%	**$ 857,061**	-36.2%
State Revenues	1,730,330	1,639,133	-5.3%	**1,113,101**	-32.1%
Total Revenues	$ 3,768,233	$ 2,983,525	-20.8%	**$ 1,970,162**	-34.0%
Expenditures					
Salaries	$ 1,619,871	$ 1,554,333	-4.0%	**$ 1,005,546**	-35.3%
Employee Benefits	596,817	578,608	-3.1%	**377,876**	-34.7%
Purchased Professional Services	159,851	136,256	-14.8%	**79,768**	-41.5%
Purchased Property Services	29,423	26,408	-10.2%	**22,097**	-16.3%
Other Purchased Services	143,427	150,143	4.7%	**101,036**	-32.7%
Supplies	114,366	92,695	-18.9%	**82,392**	-11.1%
Property & Equipment	14,599	19,198	31.5%	**19,600**	2.1%
Miscellaneous	57,751	54,462	-5.7%	**12,700**	-76.7%
Total Expenditures	$ 2,736,105	$ 2,612,103	-4.5%	**$ 1,701,015**	-34.9%
Net Change in Fund Balance	1,032,128	371,422	-64.0%	**269,147**	-27.5%
Beginning Fund Balance	2,253,945	2,253,945	0.0%	**2,625,367**	16.5%
Ending Fund Balance	$ 3,286,073	$ 2,625,367	-20.1%	**$ 2,894,514**	10.3%

Fund Balance Classification

Restricted Fund Balance					
Medicaid Direct Services	$ 3,085,152	$ 2,317,737	-24.9%	**$ 2,596,022**	12.0%
Assigned Fund Balance					
Kid-Med Reimbursements	200,921	307,630	53.1%	**298,492**	-3.0%
Total Ending Fund Balance	$ 3,286,073	$ 2,625,367	-20.1%	**$ 2,894,514**	10.3%

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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-15
	REVENUES			
759-43290	Restricted State Grants	$ 386,029	$ 288,304	$ -
	Total State Revenues	**$ 386,029**	**$ 288,304**	**$ -**
	EXPENDITURES			
759-1100-5123	Regular Programs-Substitutes-Teacher Only	$ 20,020	$ 14,206	$ -
759-1100-5225	Regular Programs-Medicare	290	132	-
759-1100-5231	Regular Programs-TRSL Contributions	1,120	584	-
	Total Regular Programs	**21,430**	**14,922**	**-**
759-1470-5111	Summer School-Officials/Admin/Mgrs	29,610	-	-
759-1470-5112	Summer School-Teacher	94,800	70,770	-
759-1470-5115	Summer School-Aides	8,550	41,333	-
759-1470-5225	Summer School-Medicare	2,127	1,626	-
759-1470-5231	Summer School-TRSL Contributions	37,858	30,902	-
759-1470-5610	Summer School-Supplies	1,596	-	-
759-1490-5112	Other Instructional-Teacher	39,000	18,319	-
759-1490-5225	Other Instructional-Medicare	566	313	-
759-1490-5231	Other Instructional-TRSL Contributions	5,040	3,886	-
759-1490-5610	Other Instructional-Supplies	1,000	359	-
759-1490-5115	Other Instructional-Aides	-	3,281	-
759-1470-5550	Summer School-Printing	1,000	407	-
	Total Other Instructional Programs	**221,147**	**171,196**	**-**
759-2211-5550	Reg Ed-/Sec Program-Printing	600	2,367	-
759-2231-5150	Staff Training -Stipend Pay	7,250	5,673	-
759-2231-5225	Staff Training -Medicare	447	100	-
759-2231-5231	Staff Training -TRSL Contributions	3,864	1,647	-
759-2231-5610	Staff Training - Supplies	14,250	18,544	-
759-2231-5123	Staff Training -Substitutes-Teacher Only	25,830	1,190	-
759-2231-5320	Staff Training -Educational Services	67,111	44,378	-
759-2211-5610	Reg Ed-/Sec Program-Supplies	190	-	-
759-2231-5550	Staff Training -Printing	-	329	-
	Total Instructional Staff Services	**119,542**	**74,228**	**-**
759-2620-5116	Building Operations-Service Workers	1,950	2,903	-
759-2620-5233	Building Operations-LSERS Contributions	-	545	-
759-2640-5442	Equipment Rental	510	-	-
759-2620-5225	Building Operations-Medicare	-	42	-
	Total Plant Services	**2,460**	**3,490**	**-**
759-2721-5116	Transportation-Service Workers	9,500	7,600	-
759-2721-5233	Transportation-LSERS Contributions	1,950	1,898	-
759-2721-5590	Transportation-Misc Purchased Service	10,000	14,861	-
759-2721-5225	Transportation-Medicare	-	109	-
	Total Student Transportation Services	**21,450**	**24,468**	**-**
	Total Expenditures	**$ 386,029**	**$ 288,304**	**$ -**

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Education Excellence Funds
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-15
	Net Change in Fund Balance	$ -	$ -	$ -
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
771-43240	State LA-4 Preschool Grant	$ 746,318	$ 746,318	$ 796,920
	Total State Revenues	**$ 746,318**	**$ 746,318**	**$ 796,920**
	EXPENDITURES			
771-1530-5112	Preschool -Teacher	$ 329,483	$ 346,730	$ 355,816
771-1530-5115	Preschool -Aides	145,730	138,181	157,696
771-1530-5210	Preschool -Group Insurance	64,625	65,448	72,908
771-1530-5225	Preschool -Medicare	6,818	6,111	7,446
771-1530-5231	Preschool -TRSL Contributions	131,662	124,415	135,054
771-1530-5569	Preschool -Other Tuition	68,000	63,200	68,000
771-1530-5211	Preschool -Group Insurance	-	2,233	-
	Total Special Programs	746,318	746,318	796,920
	Total Expenditures	**$ 746,318**	**$ 746,318**	**$ 796,920**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
703-43220	8G Preschool	$ 207,856	$ 207,855	$ 232,944
	Total State Revenues	**$ 207,856**	**$ 207,855**	**$ 232,944**
	EXPENDITURES			
703-1530-5112	Preschool -Teacher	$ 97,179	$ 102,746	$ 100,179
703-1530-5115	Preschool -Aides	40,555	34,988	43,555
703-1530-5210	Preschool -Group Insurance	29,381	26,374	27,493
703-1530-5225	Preschool -Medicare	1,997	1,942	2,084
703-1530-5231	Preschool -TRSL Contributions	38,565	41,628	37,802
703-1530-5610	Preschool -Supplies	179	177	21,831
	Total Special Programs	**207,856**	**207,855**	**232,944**
	Total Expenditures	**$ 207,856**	**$ 207,855**	**$ 232,944**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
751-43210	State Extended School Year Grant	$ 84,285	$ 91,109	$ 83,237
	Total State Revenues	**$ 84,285**	**$ 91,109**	**$ 83,237**
	EXPENDITURES			
751-1210-5112	Special Education-Teacher	$ 20,160	$ 39,635	$ 25,432
751-1210-5115	Special Education-Aides	16,800	12,233	16,800
751-1210-5225	Special Education-Medicare	536	683	612
751-1210-5231	Special Education-TRSL Contributions	10,349	13,884	11,107
751-1290-5610	Sp Ed (Other)-Supplies	355	-	357
751-1210-5582	Special Education-Travel Expense	3	-	290
	Total Special Education Programs	**48,203**	**66,435**	**54,598**
751-2152-5113	Speech Therapy-Therap/Spec/Counselor	13,860	8,074	10,000
751-2152-5225	Speech Therapy-Medicare	201	134	145
751-2152-5231	Speech Therapy-TRSL Contributions	3,881	2,580	2,630
751-2161-5113	Occupational Therapist-Therap/Spec/Counselor	1,155	3,026	840
751-2161-5225	Occupational Therapist-Medicare	17	44	12
751-2161-5231	Occupational Therapist-TRSL Contributions	323	847	221
751-2166-5113	Physical Therapist-Therap/Spec/Counselor	840	224	840
751-2166-5225	Physical Therapist-Medicare	12	3	12
751-2166-5231	Physical Therapist-TRSL Contributions	235	-	221
	Total Pupil Support Services	**20,524**	**14,932**	**14,921**
751-2731-5116	Special Needs-Bus Driver	6,160	7,000	5,040
751-2731-5225	Special Needs-Medicare	89	102	73
751-2731-5233	Special Needs-LSERS Contributions	2,033	2,013	1,522
751-2731-5590	Special Needs-Bus Use Fees	500	627	500
751-2732-5115	Special Needs-Bus Aide	5,040	-	5,000
751-2732-5225	Special Needs-Medicare	73	-	73
751-2732-5233	Special Needs-LSERS Contributions	1,663	-	1,510
	Total Student Transportation Services	**15,558**	**9,742**	**13,718**
	Total Expenditures	**84,285**	**91,109**	**83,237**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
785-43255	Non-Public Assistance-Textbooks	$ 42,151	$ 41,889	$ -
	Total State Revenues	**$ 42,151**	**$ 41,889**	**$ -**
	EXPENDITURES			
785-1100-5895	Non-Public School Textbooks	$ 42,151	$ 41,889	$ -
	Total Regular Programs	**42,151**	**41,889**	**-**
	Total Expenditures	**$ 42,151**	**$ 41,889**	**$ -**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
722-41200	Local Contributions - Living Well Foundation	$ 140,588	$ 140,588	$ -
722-41991	Medicaid Reimbursements	100,700	96,532	-
722-41992	Kid-Med Reimbursements	-	-	-
722-41999	Private Insurance Reimbursements	3,000	2,569	-
	Total Local Revenues	**244,288**	**239,689**	**-**
722-43290	State Restricted Grant	134,969	134,936	-
	Total State Revenues	**134,969**	**134,936**	**-**
	Total Revenues	**$ 379,257**	**$ 374,625**	**$ -**
	EXPENDITURES			
722-2122-5113	Counseling Services-Therap/Spec/Counse	$ 54,864	$ 54,950	
722-2122-5210	Counseling Services-Group Insurance	5,583	5,964	
722-2122-5225	Counseling Services-Medicare	781	737	
722-2122-5231	Counseling Services-TRSL Contributions	15,076	15,386	
722-2130-5114	Health Services-Clerical/Secretarial	40,042	36,643	
722-2130-5119	Health Services-Other Salaries	-	-	
722-2130-5210	Health Services-Group Insurance	14,494	7,553	
722-2130-5225	Health Services-Medicare	610	452	
722-2130-5231	Health Services-TRSL Contributions	11,779	10,260	
722-2130-5330	Health Services-Other Purchased Services	4,800	2,880	
722-2130-5590	Health Services-Misc Purchased Service	470	376	
722-2130-5610	Health Services-Supplies	8,500	5,752	
722-2130-5890	Health Services-Misc Excpenditures	500	346	
722-2131-5111	Health Services-Superviso-Officials/Admin	24,203	25,927	
722-2131-5210	Health Services-Superviso-Group Insuranc	4,430	3,644	
722-2131-5225	Health Services-Superviso-Medicare	373	325	
722-2131-5231	Health Services-Superviso-TRSL Contribut	7,197	7,260	
722-2131-5626	Health Services-Superviso-Fuel	-	302	
722-2132-5118	Medical Services-Degreed Professionals	74,952	75,876	
722-2132-5210	Medical Services-Group Insurance	5,583	1,701	
722-2132-5225	Medical Services-Medicare	1,087	1,085	
722-2132-5231	Medical Services-TRSL Contributions	20,987	21,928	
722-2134-5118	Nursing Services-Degreed Professionals	44,215	44,578	
722-2134-5119	Nursing Services-Other Salaries	-		
722-2134-5210	Nursing Services-Group Insurance	4,791	9,503	
722-2134-5225	Nursing Services-Medicare	626	539	
722-2134-5231	Nursing Services-TRSL Contributions	12,098	12,482	
722-2130-5615	Health Services-Inventory/Supplies	-	2,785	-
722-2130-5530	Health Service-Communication		958	
	Total Pupil Support Services	**358,041**	**350,192**	**-**
722-2239-5582	Other Staff Training Serv-Travel Expense	1,000	565	

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
School-Based Health Center - Riser Middle School
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	Total Instructional Staff Services	**1,000**	**565**	
722-2311-5524	Board Members-Errors & Omissions Insurance	12,838	17,642	
	Total General Administration	**12,838**	**17,642**	
722-2510-5530	Accountants/Auditor-Communication	120	149	
	Total Business Services	**120**	**149**	
722-2640-5430	Care & Upkeep-Equipment-Repairs & Maintenace Svcs	1,000	305	
722-2640-5442	Care & Upkeep-Equipment-Rental	1,908	1,908	
722-2650-5523	Vehicle Operation & Maint-Fleet Insurance	50	189	
722-2600-5626	Operation & Maintenance-Fuel	500	-	
	Total Plant Services	**3,458**	**2,402**	
722-2840-5340	Administrative Tech Servi-Technical Services	3,800	3,675	
	Total Central Services	**3,800**	**3,675**	
	Total Expenditures	**$ 379,257**	**$ 374,625**	
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
723-41200	Local Contributions - Living Well Foundation	$ 132,101	$ 135,160	
723-41991	Medicaid Reimbursements	43,000	44,971	
723-41999	Private Insurance Reimbursements	13,000	15,964	
723-41920	Contributions	2,200	2,200	
	Total Local Revenues	**190,301**	**198,295**	
723-43290	State Restricted Grant	128,722	128,722	
	Total State Revenues	**$ 128,722**	**$ 128,722**	
	Total Revenues	**$ 319,023**	**$ 327,017**	
	EXPENDITURES			
723-2122-5113	Counseling Services-Therap/Spec/Counselor	$ 49,443	$ 50,298	
723-2130-5114	Health Services-Clerical/Secretarial	39,472	38,681	
723-2130-5119	Health Services-Other Salaries	22,684	-	
723-2130-5210	Health Services-Group Insurance	13,566	14,091	
723-2130-5225	Health Services-Medicare	3,042	1,156	
723-2130-5231	Health Services-TRSL Contributions	58,745	24,910	
723-2130-5330	Health Services-Other Purchased Services	3,840	2,880	
723-2130-5590	Health Services-Misc Purchased Service	400	372	
723-2130-5610	Health Services-Supplies	7,500	3,352	
723-2130-5890	Health Services-Misc Excpenditures	400	450	
723-2131-5111	Health Services-Superviso-Officials/Admin/Mgrs	25,703	25,927	
723-2131-5210	Health Services-Superviso-Group Insurance	-	3,256	
723-2131-5225	Health Services-Superviso-Medicare	-	325	
723-2131-5231	Health Services-Superviso-TRSL Contributions	-	7,260	
723-2132-5118	Medical Services-Degreed Professionals	72,500	72,838	
723-2132-5225	Medical Services-Medicare	-	1,002	
723-2132-5231	Medical Services-TRSL Contributions	-	21,050	
723-2134-5119	Nursing Services-Other Salaries	-	23,270	
723-2134-5225	Nursing Services-Medicare	-	337	
723-2134-5231	Nursing Services-TRSL Contributions	-	6,516	
723-2130-5211	Health Services-Group Insurance	-	16	
723-2130-561020	Health Services-Tech Supplies	-	481	-
723-2130-5615	Health Services-Inventory/Supplies	1,000	2,200	-
723-2132-5212	Medical Services-Group Insurance	-	252	-
723-2132-5210	Medical Services-Group Insurance	-	960	
723-2131-5214	Medical Services-Group Insurance	-	388	
	Total Pupil Support Services	**298,295**	**302,268**	
723-2239-5582	Other Staff Training Serv-Travel Expense	1,000	1,014	
	Total Instructional Staff Services	**1,000**	**1,014**	
723-2311-5524	Board Members-Errors & Omissions Insurance	12,850	17,642	
	Total General Administration	**12,850**	**17,642**	

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
School-Based Health Center - West Monroe High School
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
723-2510-5530	Accountants/Auditor-Communication	120	131	
	Total Business Services	**120**	**131**	
723-2640-5430	Care & Upkeep-Equipment-Repairs & Maintenace Svcs	1,000	135	
723-2640-5442	Care & Upkeep-Equipment-Rental Of Equipment/Vehci	1,908	1,963	
723-2650-5523	Vehicle Operation & Maint-Fleet Insurance	50	189	
	Total Plant Services	**2,958**	**2,287**	
723-2840-5340	Administrative Tech Servi-Technical Services	3,800	3,675	
	Total Central Services	**3,800**	**3,675**	-
	Total Expenditures	**$ 319,023**	**$ 327,017**	$ -
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
131-41991	Medicaid - Direct Service Reimbursements	$ 1,603,314	$ 810,689	$ 800,000
	Total Local Revenues	**$ 1,603,314**	**$ 810,689**	**$ 800,000**
	EXPENDITURES			
131-1210-000-5115	Special Education-Aides	$ 16,676	$ 17,516	$ 17,674
131-1210-000-5210	Special Education Group Insurance	5,052	5,203	5,944
131-1210-000-5211	Special Education State Life Insurance	18	32	32
131-1210-000-5225	Special Education Medicare	90	217	219
131-1210-000-5231	Special Education-TRSL Contributions	2,142	4,905	4,649
131-1210-000-5290	Special Education-Other Employment Benefits	7,500	6,768	6,800
131-1210-000-5300	Special Education-Professional & Tech Services	1,000	-	500
131-1210-000-5430	Special Education-Repairs & Maintenance Services	1,000	-	-
131-1210-000-5582	Special Education-Travel Expense	1,000	-	-
131-1210-000-5610	Special Education-Supplies	3,500	4,587	4,587
131-1210-000-5615	Special Education-Inventoriable Supplies	16,253	16,253	16,253
131-1210-000-5730	Special Education-Equipment	7,500	6,936	7,500
131-1210-000-5810	Special Education-Dues and Fees	1,000	150	500
131-1210-000-553020	Special Education-Communications Expense	25,000	25,000	25,000
131-1214-000-5112	Sp Ed (A.P.E.)-Teacher	13,575	-	35,315
131-1214-000-5231	Sp Ed (A.P.E.)-TRSL Contributions	3,885	-	9,288
131-1214-000-5582	Sp Ed (A.P.E.)-Travel Expense	398	-	398
	Total Special Education Programs	**105,589**	**87,567**	**134,659**
131-2140-000-5114	Psych & Ed Assess Service-Clerical/Secretarial	26,690	28,091	28,344
131-2140-000-5210	Psych & Ed Assess Service-Group Insurance	9,258	9,257	9,413
131-2140-000-5211	Psych & Ed Assess Service-Group Insurance	34	32	32
131-2140-000-5225	Psych & Ed Assess Service-Medicare	306	326	329
131-2140-000-5231	Psych & Ed Assess Service-TRSL Contributions	7,474	7,865	7,454
131-2140-000-5610	Psych & Ed Assess Service-Supplies	6,950	6,950	6,950
131-2154-000-5115	Interpretive Services-Aides	16,452	17,290	17,446
131-2154-000-5225	Intepretive Services-Medicare	233	246	248
131-2154-000-5231	Interpretive Services-TRSL Contributions	4,607	4,841	4,588
131-2154-000-5810	Interpretive Services-Dues and Fees	500	-	500
131-2160-000-5610	Occupational Therapy Supplies	-	799	800
131-2160-000-5730	Occupational Therapy Equipment	-	5,163	5,100
131-2166-000-5113	Physical Therapy Services-Therapist	63,252	63,358	63,928
131-2166-000-5225	Physical Therapy Services-Medicare	917	919	927
	Total Pupil Support Services	**136,673**	**145,137**	**146,059**
131-2212-000-5113	Special Ed Programs-Therap/Spec/Counselor	45,033	48,951	49,392
131-2212-000-5114	Special Ed Programs-Clerical/Secretarial	26,793	24,627	24,849
131-2212-000-5210	Special Ed Programs-Group Insurance	5,893	5,102	5,765
131-2212-000-5225	Special Ed Programs-Medicare	1,012	1,042	1,051
131-2212-000-5231	Special Ed Programs-TRSL Contributions	20,110	20,602	19,525
131-2212-000-5340	Special Ed Programs-Technical Services	75,000	78,768	78,768
131-2212-000-5610	Special Ed Programs-Supplies	5,243	4,105	4,100
131-2212-000-5615	Special Ed Programs-Inventoriable Supplies	2,310	1,723	2,000
131-2212-000-5730	Special Ed Programs-Equipment	7,099	7,099	7,000
131-2212-000-5810	Special Ed Programs-Dues & Fees	11,000	9,627	9,700
131-2212-000-5890	Special Ed Programs-Misc Excpenditures	200	-	-

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Medicaid Direct Services
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
131-41991	Medicaid - Direct Service Reimbursements	$ 1,603,314	$ 810,689	$ 800,000
	Total Local Revenues	**$ 1,603,314**	**$ 810,689**	**$ 800,000**
	EXPENDITURES			
131-1210-000-5115	Special Education-Aides	$ 16,676	$ 17,516	$ 17,674
131-1210-000-5210	Special Education Group Insurance	5,052	5,203	5,944
131-1210-000-5211	Special Education State Life Insurance	18	32	32
131-1210-000-5225	Special Education Medicare	90	217	219
131-1210-000-5231	Special Education-TRSL Contributions	2,142	4,905	4,649
131-1210-000-5290	Special Education-Other Employment Benefits	7,500	6,768	6,800
131-1210-000-5300	Special Education-Professional & Tech Services	1,000	-	500
131-1210-000-5430	Special Education-Repairs & Maintenance Services	1,000	-	-
131-1210-000-5582	Special Education-Travel Expense	1,000	-	-
131-1210-000-5610	Special Education-Supplies	3,500	4,587	4,587
131-1210-000-5615	Special Education-Inventoriable Supplies	16,253	16,253	16,253
131-1210-000-5730	Special Education-Equipment	7,500	6,936	7,500
131-1210-000-5810	Special Education-Dues and Fees	1,000	150	500
131-1210-000-553020	Special Education-Communications Expense	25,000	25,000	25,000
131-1214-000-5112	Sp Ed (A.P.E.)-Teacher	13,575	-	35,315
131-1214-000-5231	Sp Ed (A.P.E.)-TRSL Contributions	3,885	-	9,288
131-1214-000-5582	Sp Ed (A.P.E.)-Travel Expense	398	-	398
	Total Special Education Programs	**105,589**	**87,567**	**134,659**
131-2140-000-5114	Psych & Ed Assess Service-Clerical/Secretarial	26,690	28,091	28,344
131-2140-000-5210	Psych & Ed Assess Service-Group Insurance	9,258	9,257	9,413
131-2140-000-5211	Psych & Ed Assess Service-Group Insurance	34	32	32
131-2140-000-5225	Psych & Ed Assess Service-Medicare	306	326	329
131-2140-000-5231	Psych & Ed Assess Service-TRSL Contributions	7,474	7,865	7,454
131-2140-000-5610	Psych & Ed Assess Service-Supplies	6,950	6,950	6,950
131-2154-000-5115	Interpretive Services-Aides	16,452	17,290	17,446
131-2154-000-5225	Intepretive Services-Medicare	233	246	248
131-2154-000-5231	Interpretive Services-TRSL Contributions	4,607	4,841	4,588
131-2154-000-5810	Interpretive Services-Dues and Fees	500	-	500
131-2160-000-5610	Occupational Therapy Supplies	-	799	800
131-2160-000-5730	Occupational Therapy Equipment	-	5,163	5,100
131-2166-000-5113	Physical Therapy Services-Therapist	63,252	63,358	63,928
131-2166-000-5225	Physical Therapy Services-Medicare	917	919	927
	Total Pupil Support Services	**136,673**	**145,137**	**146,059**
131-2212-000-5113	Special Ed Programs-Therap/Spec/Counselor	45,033	48,951	49,392
131-2212-000-5114	Special Ed Programs-Clerical/Secretarial	26,793	24,627	24,849
131-2212-000-5210	Special Ed Programs-Group Insurance	5,893	5,102	5,765
131-2212-000-5225	Special Ed Programs-Medicare	1,012	1,042	1,051
131-2212-000-5231	Special Ed Programs-TRSL Contributions	20,110	20,602	19,525
131-2212-000-5340	Special Ed Programs-Technical Services	75,000	78,768	78,768
131-2212-000-5610	Special Ed Programs-Supplies	5,243	4,105	4,100
131-2212-000-5615	Special Ed Programs-Inventoriable Supplies	2,310	1,723	2,000
131-2212-000-5730	Special Ed Programs-Equipment	7,099	7,099	7,000
131-2212-000-5810	Special Ed Programs-Dues & Fees	11,000	9,627	9,700
131-2212-000-5890	Special Ed Programs-Misc Excpenditures	200	-	-

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Medicaid Direct Services
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
131-2212-000-561020	Special Ed Programs-Tech Supplies-Inventory	3,000	2,610	2,610
131-2231-000-5320	Staff Training -Educational Services	500	-	500
	Total Instructional Staff Services	**203,193**	**204,256**	**205,260**
131-2620-000-5430	Building Operations-Renting Land & Buildings	820	820	820
131-2620-000-5441	Building Operations-Renting Land & Buildings	18,202	18,202	18,202
	Total Plant Services	**19,022**	**19,022**	**19,022**
	Total Expenditures	**$ 464,477**	**$ 455,982**	**$ 505,000**
	Net Change in Fund Balance	**$ 1,138,837**	**$ 354,707**	**$ 295,000**
	Beginning Fund Balance	**1,946,314**	**1,946,314**	**2,301,021**
	Ending Fund Balance	**$ 3,085,151**	**$ 2,301,021**	**$ 2,596,021**

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Medicaid - Kid-Med Services
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
132-41992	School Nurses - Kidmed	$ -	$ 95,719	$ 57,061
132-41999	School Nurses - Miscellaneous	-	-	-
	Total Local Revenues	**$ -**	**$ 95,719**	**$ 57,061**
	EXPENDITURES			
132-2134-000-5124	Health Services-Printing	$ 49,850	$ 47,400	$ 47,400
132-2134-000-5225	Health Services-Travel Expense	733	688	687
132-2134-000-5231	Health Services-Supplies	903	-	-
132-2130-000-5290	Health Services-Tech Supplies	80	-	-
132-2130-000-5430	Health Services-Tech Supplies-Inventory	3,075	3,075	3,075
132-2130-000-5550	Health Services-Dues & Fees	500	345	500
132-2130-000-5582	Nursing Services-Substitutes	6,180	2,432	5,000
132-2130-000-5610	Nursing Services-Medicare	17,450	15,725	15,722
132-2130-000-5615	Health Services-Other Employee Benefits	2,861	5,432	5,432
132-2130-000-5810	Health Services-Inventory/Supplies	2,000	2,000	2,000
132-2130-000-561520	Nursing Services-TRSL Contributions	20,000	-	1,000
	Total Pupil Support Services	**105,361**	**77,656**	**81,566**
132-2311-000-5524	Professional Liability Insurance	1,348	1,348	1,348
	Total General Administration	**1,348**	**1,348**	**1,348**
	Total Expenditures	**$ 106,709**	**$ 79,004**	**$ 82,914**
	Net Change in Fund Balance	**(106,709)**	**16,715**	**(25,853)**
	Beginning Fund Balance	**307,630**	**307,630**	**324,345**
	Ending Fund Balance	**$ 200,921**	**$ 324,345**	**$ 298,492**

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
- Rachel's Challenge Program
- BCBS Challenge Program Grant
- Miscellaneous Contributions (Funding from Other Local Governments and Community Donations)

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
COMMITTED
to Academic Excellence
for ALL Students!

Ouachita Parish School Board
Special Revenue Fund
Local Grant Programs - Combined Budget
Fiscal Year 2015-16

Budget Summary by Function

	2014-15			2015-16	
	Final Budget	Actual (Unaudited)	% Change	**Budget**	% Change
Revenues					
Local Sources	$ 230,850	$ 251,757	9.1%	**$ 268,024**	6.5%
Total Revenues	$ 230,850	$ 251,757	9.1%	**$ 268,024**	6.5%
Expenditures					
Regular Programs	67,783	68,980	1.8%	**-**	-100.0%
Career and Technical Ed Programs	50,000	47,290	-5.4%	**50,000**	5.7%
Other Instructional Programs	73,075	77,201	5.6%	**60,317**	-21.9%
Pupil Support Services	296	-	-100.0%	**-**	0.0%
Instructional Staff Services	16,657	4,889	-70.6%	**58,024**	1086.8%
Plant Services	624	11,962	1817.0%	**-**	-100.0%
Student Transportation Services	8,633	8,508	-1.4%	**8,633**	1.5%
Facility Acquisition & Construction	15,150	32,500	114.5%	**90,000**	176.9%
Total Expenditures	$ 232,218	$ 251,330	8.2%	**$ 266,974**	6.2%
Net Change in Fund Balance	$ (1,368)	$ 427	-131.2%	**$ 1,050**	145.9%
Beginning Fund Balance	4,990	4,990	0.0%	**5,417**	8.6%
Ending Fund Balance	$ 3,622	$ 5,417	49.6%	**$ 6,467**	19.4%

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Ouachita Parish School Board
Special Revenue Fund
Local Grant Programs - Combined Budget
Fiscal Year 2015-16

Budget Summary by Object

	2014-15 Final Budget	2014-15 Actual (Unaudited)	2014-15 % Change	2015-16 Budget	2015-16 % Change
Revenues					
Local Sources	$ 230,850	$ 251,757	9.1%	**$ 268,024**	6.5%
Total Revenues	$ 230,850	$ 251,757	9.1%	**$ 268,024**	6.5%
Expenditures					
Salaries	$ 64,596	$ 64,643	0.1%	**$ 52,186**	-19.3%
Employee Benefits	47,258	19,127	-59.5%	**14,043**	-26.6%
Purchased Professional Services	16,505	17,064	3.4%	**-**	-100.0%
Purchased Property Services	15,150	32,500	114.5%	**90,000**	176.9%
Other Purchased Services	1,809	2,076	14.7%	**59,674**	2774.5%
Supplies	72,401	72,963	0.8%	**51,071**	-30.0%
Property	14,499	42,957	196.3%	**-**	0.0%
Total Expenditures	$ 232,218	$ 251,330	8.2%	**$ 266,974**	6.2%
Net Change in Fund Balance	$ (1,368)	$ 427	-131.2%	**$ 1,050**	145.9%
Beginning Fund Balance	4,990	4,990	0.0%	**5,417**	8.6%
Ending Fund Balance	$ 3,622	$ 5,417	49.6%	**$ 6,467**	19.4%

Fund Balance Classification

Assigned Fund Balance					
Miscellaneous contributions	3,623	5,121	41.3%	**6,171**	20.5%
Rachel's Challenge Program	-	296	100.0%	**296**	0.0%
Total Ending Fund Balance	$ 3,623	$ 5,417	49.5%	**$ 6,467**	19.4%

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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
803-41200	Contributions	$ 92,682	$ 94,508	$ 58,024
	Total Local Revenues	**$ 92,682**	**$ 94,508**	**$ 58,024**
	EXPENDITURES			
803-1110-5610	Elementary-Supplies	46,506	48,332	-
803-1110-5340	Elementary-Technical Services	2,250	2,250	-
803-1110-5730	Elementary-Equipment	14,499	14,499	-
	Total Regular Programs	**63,255**	**65,081**	**-**
803-2220-5550	Curriculum-Printing	22	22	-
803-2220-5530	Curriculum-Online Services	-	-	58,024
803-2231-5340	Staff Training -Technical Services	14,255	3,045	-
	Total Instructional Staff Services	**14,277**	**3,067**	**58,024**
803-2620-5340	Building Operations-Technical Services	-	11,210	-
	Total Plant Services	**-**	**11,210**	**-**
803-4200-5450	Land & Site Improvements-Construction Services	15,150	15,150	-
	Total Facility Acquisitions & Construction	**15,150**	**15,150**	**-**
	Total Expenditures	**$ 92,682**	**$ 94,508**	**$ 58,024**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
810-41999007	QSM Grants - Drew Elementary	$ 378	$ 378	$ -
810-41999008	QSM Grants - Jack Hayes Elementary	720	720	-
810-41999049	QSM Grants - Richwood High	744	744	-
810-41999141	QSM Grants - Calhoun Middle	1,326	1,317	-
	Total Local Revenues	**$ 3,168**	**$ 3,159**	**$ -**
	EXPENDITURES			
810-1100-5610	Regular Programs-Supplies	$ 1,490	$ 1,490	$ -
810-1100-561520	Regular Programs-Tech Supplies-Inventory	1,678	1,669	-
	Total Regular Programs	**3,168**	**3,159**	**-**
	Total Expenditures	**$ 3,168**	**$ 3,159**	**$ -**
	Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
	Beginning Fund Balance	**-**	**-**	**-**
	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 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
806-41920	Donations	$ -	$ -	$ -
	Total Local Revenues	**$ -**	**$ -**	**$ -**
	EXPENDITURES			
806-2190-5610	Pupil Support-Supplies	$ 296	$ -	$ -
	Total Pupil support Services	**296**	**-**	**-**
	Total Expenditures	**$ 296**	**$ -**	**$ -**
	Net Change in Fund Balance	**$ (296)**	**$ -**	**$ -**
	Beginning Fund Balance	**296**	**296**	**296**
	Ending Fund Balance	**$ -**	**$ 296**	**$ 296**

Ouachita Parish School Board
Special Revenue Fund Budget - Local Grant Programs
BCBS Challenge Program Grant
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
807-41200	Revenues from Other Local Sources	$ -	$ 17,350	$ 90,000
	Total Local Revenues	**$ -**	**$ 17,350**	**$ 90,000**
	EXPENDITURES			
807-4200-5450	Site Improvements-Construction Services	$ -	$ 17,350	$ 90,000
	Total Pupil support Services	**-**	**17,350**	**90,000**
	Total Expenditures	**$ -**	**$ 17,350**	**$ 90,000**
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
804-41200	Revenue from Other Local Governments	$ 50,000	$ 48,030	$ 50,000
821-41920	Donations-21st Century CLC	15,000	16,755	-
824-41920	Donations - Summer Reading Program	70,000	71,955	70,000
	Total Local Revenues	**$ 135,000**	**$ 136,740**	**$ 120,000**
	EXPENDITURES			
800-1100-5610	Regular Programs-Supplies	$ 100	$ -	$ -
826-1100-5610	Regular Programs-Supplies	1,260	740	-
	Total Regular Programs	**1,360**	**740**	**-**
804-1370-5610	Health Sciences-Supplies	20,000	7,444	50,000
804-1370-5240	Health Sciences-Testing Fees	30,000	-	-
804-1370-5340	Health Sciences-Tech	-	559	-
804-1370-5615	Health Sciences-Inventory	-	10,829	-
804-1370-5730	Health Sciences-Equipment	-	28,458	-
	Total Career & Technical Education	**50,000**	**47,290**	**50,000**
821-1460-5112	After School Program-Teachers	185	150	-
821-1460-5130	After School Program-Coordinators	9,677	10,963	-
821-1460-5225	After School Program-Medicare	135	178	-
821-1460-5231	After School Program -TRSL Contributions	2,761	3,642	-
824-1470-5112	Summer School -Teacher	45,668	43,688	45,668
824-1470-5225	Summer School -Medicare	630	672	630
824-1470-5231	Summer School -TRSL Contributions	10,643	12,828	10,643
824-1470-5115	Summer School-Aides	1,238	2,621	1,238
824-1470-5233	Summer School-LSERS Contributions	1,067	-	1,067
824-1470-5610	Summer School-Supplies	1,071	2,459	1,071
	Total Other Instructional Programs	**73,075**	**77,201**	**60,317**
818-2231-5582	Professional Dev -Travel Expense	137	-	-
821-2234-5150	Professional Dev - Stipends	2,068	1,680	-
821-2234-5225	Professional Dev - Medicare	30	24	-
821-2234-5231	Professional Dev - TRSL Contributions	145	118	-
	Total Instructional Staff Services	**2,380**	**1,822**	**-**
824-2620-5116	Building Operations-Service Workers	480	411	480
824-2620-5225	Building Operations-Medicare	7	6	7
824-2620-5233	Building Operations-LSERS Contributions	137	-	137
	Total Plant Services	**624**	**417**	**624**
824-2721-5116	Transportation-Service Workers	5,280	4,800	5,280
824-2721-5225	Transportation-Medicare	77	70	77
824-2721-5233	Transportation-LSERS Contributions	1,626	1,584	1,626
824-2721-5590	Transportation-Misc Purchased Service	1,650	2,054	1,650
	Total Transportation Services	**8,633**	**8,508**	**8,633**
	Total Expenditures	**$ 136,072**	**$ 135,978**	**$ 119,574**

Ouachita Parish School Board
Special Revenue Fund Budget - Local Grant Programs
Miscellaneous Contributions
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	Net Change in Fund Balance	$ (1,072)	$ 762	$ 426
	Beginning Fund Balance	4,695	4,695	5,457
	Ending Fund Balance	$ 3,623	$ 5,457	$ 5,883

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:

- East Ouachita School District
- School District No. 1 QSCB Sinking Fund (West)
- School District No. 1 Certificates of Indebtedness (West)
- West Ouachita School District Bond Reserve Fund
- West Ouachita School District


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Ouachita Parish School Board

Combined Debt Service Funds

Fiscal Year 2015-16

Budget Summary by Function

	2014-15			2015-16	
	Final Budget	Actual (Unaudited)	% Change	**Budget**	% Change
Revenues					
Local Revenues	$ 7,525,833	$ 7,565,220	0.5%	**$ 7,753,133**	2.5%
Total Revenues	$ 7,525,833	$ 7,565,220	0.5%	**$ 7,753,133**	2.5%
Expenditures					
Debt Service	$ 13,259,386	$ 15,315,301	15.5%	**$ 17,145,022**	11.9%
Total Expenditures	$ 13,259,386	$ 15,315,301	15.5%	**$ 17,145,022**	11.9%
Other Sources of Funds	$ 6,527,926	$ 10,461,877	60.3%	**$ 8,788,961**	-16.0%
Total Other Sources (Uses)	$ 6,527,926	$ 10,461,877	60.3%	**$ 8,788,961**	-16.0%
Net Change in Fund Balance	$ 794,373	$ 2,711,796	241.4%	**$ (602,928)**	-122.2%
Beginning Fund Balance	$ 17,544,484	$ 17,544,484	0.0%	**$ 20,256,280**	15.5%
Ending Fund Balance	$ 18,338,857	$ 20,256,280	10.5%	**$ 19,653,352**	-3.0%

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Ouachita Parish School Board

Combined Debt Service Funds

Fiscal Year 2015-16

Budget Summary by Object

	2014-2015 Final Budget	2014-2015 Actual (Unaudited)	% Change	**2015-16 Budget**	% Change
Revenues					
Local Revenues	$ 7,525,833	$ 7,565,220	0.5%	**$ 7,753,133**	2.5%
Total Revenues	$ 7,525,833	$ 7,565,220	0.5%	**$ 7,753,133**	2.5%
Expenditures					
Principal	$ 8,030,000	$ 9,715,000	21.0%	**$ 10,805,000**	11.2%
Interest	4,913,361	5,283,831	7.5%	**6,092,790**	15.3%
Other	316,025	316,470	0.1%	**247,232**	-21.9%
Total Expenditures	$ 13,259,386	$ 15,315,301	15.5%	**$ 17,145,022**	11.9%
Other Sources of Funds	$ 6,527,926	$ 10,461,877	60.3%	**8,788,961**	-16.0%
Total Other Sources (Uses)	$ 6,527,926	$ 10,461,877	60.3%	**$ 8,788,961**	-16.0%
Net Change in Fund Balance	$ 794,373	$ 2,711,796	241.4%	**$ (602,928)**	-122.2%
Beginning Fund Balance	$ 17,544,484	$ 17,544,484	0.0%	**$ 20,256,280**	15.5%
Ending Fund Balance	$ 18,338,857	$ 20,256,280	10.5%	**$ 19,653,352**	-3.0%

Fund Balance Classification

Reserved Fund Balances					
East Ouachita School District	4,946,485	6,103,958	23.4%	**4,798,851**	-21.4%
School District No. 1	$ 3,333,333	$ 4,093,283	22.8%	**$ 4,717,002**	15.2%
West Ouachita School District	$ 10,059,039	$ 10,059,039	0.0%	**$ 10,137,499**	0.8%
Total Ending Fund Balances	$ 18,338,857	$ 20,256,280	10.5%	**$ 19,653,352**	-3.0%

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Ouachita Parish School Board
Debt Service Fund
East Ouachita School District
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
142-41113	Property Taxes - Debt Service	$ 7,484,842	$ 7,523,338	$ 7,712,100
142-41115	Property Taxes-Protested Taxes	1,548	1,548	1,500
142-41116	Property Taxes - Interest/Penalty	3,739	5,388	4,000
142-41118	Property Taxes - Prior Years	759	-	-
142-41510	Interest on Investments	412	413	1,000
	Total Local Sources	**7,491,300**	**7,530,687**	**7,718,600**
	Total Revenues	**$ 7,491,300**	**$ 7,530,687**	**$ 7,718,600**
	EXPENDITURES			
142-2315-000-5313	Pension Funds (State Mandated)	229,222	229,222	229,222
142-5100-000-5332	Legal/Filing Fees	3,916	4,036	4,025
142-5100-000-5340	Paying Agent Fees	10,102	10,227	10,225
142-5100-000-5550	Printing Fees	535	535	535
142-5100-000-5831	Debt Payment - Principal	4,170,000	4,170,000	5,065,000
142-5100-000-5832	Debt Payment - Interest	2,947,790	2,947,790	3,714,700
142-5100-000-5833	Bond Issuance & Other	69,225	69,225	-
	Total Expenditures	**$ 7,430,790**	**$ 7,431,035**	**$ 9,023,707**
142-45110	Issuance of Refunding Debt	$ 9,230,000	$ 9,230,000	$ -
142-45120	Premium on Refunding Debt	90,737	1,209,068	-
142-5100-000-5915	Premium on Refunded Debt Escrow Agent-Principal	(8,860,000)	(8,860,000)	-
142-5100-000-5915	Premium on Refunded Debt Escrow Agent-Interest	(376,239)	(376,239)	-
142-45220	Operating Transfer In	-	-	-
142-5200-000-5932	Operating Transfers Out	-	-	-
	Total Other Sources (Uses) of Funds	**$ 84,498**	**$ 1,202,829**	**$ -**
	Net Change in Fund Balance	**$ 145,008**	**$ 1,302,481**	**$ (1,305,107)**
	Beginning Fund Balance	**4,801,477**	**4,801,477**	**6,103,958**
	Ending Fund Balance	**$ 4,946,485**	**$ 6,103,958**	**$ 4,798,851**

Ouachita Parish School Board
Debt Service Fund
School District No. 1 Certificates of Indebtedness (West)
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
153-41510	Interest on Investments	-	-	-
	Total Local Sources	-	-	-
	Total Revenues	$ -	$ -	$ -
	EXPENDITURES			
153-5100-000-5332	Legal/Filing Fees	-	-	-
153-5100-000-5340	Paying Agent Fees	-	200	200
153-5100-000-5831	Debt Payment - Principal	-	1,685,000	1,735,000
153-5100-000-5832	Debt Payment - Interest	-	370,470	544,850
	Total Expenditures	$ -	$ 2,055,670	$ 2,280,050
153-45120	Interest/Premium on Bonds	-	1,310,326	-
153-45220	Operating Transfers In	-	1,505,294	2,269,236
153-5200-000-5932	Operating Transfers Out	-	-	-
	Total Other Sources (Uses) of Funds	$ -	$ 2,815,620	$ 2,269,236
	Net Change in Fund Balance	$ -	$ 759,950	$ (10,814)
	Beginning Fund Balance	-	-	759,950
	Ending Fund Balance	$ -	$ 759,950	$ 749,136

Ouachita Parish School Board
Debt Service Fund
School District No. 1 QSCB Sinking Fund (West)
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
139-41510	Interest on Investments	34,533	34,533	34,533
	Total Local Sources	**34,533**	**34,533**	**34,533**
	Total Revenues	**$ 34,533**	**$ 34,533**	**$ 34,533**
	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	597,600	597,600	600,000
139-5200-000-5932	Operating Transfers Out	-	-	-
	Total Other Sources (Uses) of Funds	**$ 597,600**	**$ 597,600**	**$ 600,000**
	Net Change in Fund Balance	**$ 632,133**	**$ 632,133**	**$ 634,533**
	Beginning Fund Balance	**2,701,200**	**2,701,200**	**3,333,333**
	Ending Fund Balance	**$ 3,333,333**	**$ 3,333,333**	**$ 3,967,866**

Ouachita Parish School Board
Debt Service Fund
West Ouachita School District Bond Reserve
Fiscal Year 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	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 2015-16

Account Number	Account Description	Final Budget 2014-15	Actual (Unaudited) 2014-15	Budget 2015-16
	REVENUES			
151-41510	Interest on Investments	-	-	-
	Total Local Sources	-	-	-
	Total Revenues	$ -	$ -	$ -
	EXPENDITURES			
151-5100-000-5332	Legal/Filing Fees	-	-	-
151-5100-000-5340	Paying Agent Fees	3,025	3,025	3,025
151-5100-000-5831	Debt Payment - Principal	3,860,000	3,860,000	4,005,000
151-5100-000-5832	Debt Payment - Interest	1,965,571	1,965,571	1,833,240
	Total Expenditures	**$ 5,828,596**	**$ 5,828,596**	**$ 5,841,265**
151-45220	Operating Transfers In	5,845,828	5,845,828	5,919,725
151-5200-000-5932	Operating Transfers Out	-	-	-
	Total Other Sources (Uses) of Funds	**$ 5,845,828**	**$ 5,845,828**	**$ 5,919,725**
	Net Change in Fund Balance	**$ 17,232**	**$ 17,232**	**$ 78,460**
	Beginning Fund Balance	**3,953,104**	**3,953,104**	**3,970,336**
	Ending Fund Balance	**$ 3,970,336**	**$ 3,970,336**	**$ 4,048,796**

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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.