



2016-2017

ANNUAL OPERATING BUDGET

of the

**OUACHITA PARISH SCHOOL BOARD
Monroe, Louisiana**

**For the Fiscal Period
July 1, 2016 - June 30, 2017**

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

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**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2016-2017**

**INTRODUCTORY
SECTION**

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**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2016-2017**

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**Ouachita Parish School Board
Annual Operating Budget
Presentation of the Budget Document
Fiscal Year 2016-2017**

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 13, 2016 at a regular board meeting at 6:00 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 25, 2016 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 25, 2016 in the School Board's official journal, *The Ouachita Citizen*, and is scheduled for September 15, 2016 at 5:00 p.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)

**Ouachita Parish School Board
Annual Operating Budget
Presentation and Format of the Budget Document
Fiscal Year 2016-2017**

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.

(*The budgets for the Local Grant Fund is now being reported within the General Fund starting with the 2016-17 fiscal year.)

Ouachita Parish School Board
Annual Operating Budget
Presentation and Format of the Budget Document
Fiscal Year 2016-2017

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.

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PUBLIC NOTICE

OUACHITA PARISH SCHOOL BOARD

PROPOSED 2016-17 ANNUAL OPERATING BUDGET

The Ouachita Parish School Board's proposed 2016-17 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 5:00 P.M. on September 13, 2016 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 6:00 P.M. on September 13, 2016.

Publish Date:

Thursday, August 25, 2016 in *The Ouachita Citizen*

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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, 2016 and ending June 30, 2017.

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, the proposed General Fund, Special Revenue Fund, and Debt Service Fund budgets for the fiscal year beginning July 1, 2016 and ending June 30, 2017, 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 Finance Committee of the school board approved the recommendation of the adoption resolution and the proposed budget at its meeting held on August 22, 2016 to be presented to the School Board for adoption.

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 25, 2016; and

Whereas, a public hearing on the proposed General Fund and Special Revenue fund Budgets was held on September 13, 2016 at 5:00 P.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, 2016, and ending June 30, 2017, 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 2016-17 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 and expenditures in the General Fund and in individual Special Revenue and Debt Service Funds without prior Board approval. Any changes in total revenue that exceed 5% of budgeted revenue and changes in total 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 recommendation for approval by the School Board at the close of the fiscal year.

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 non-routine in nature are required to be submitted to the School Board for consideration and 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 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, re-assign or eliminate any previous assignments, for purposes necessary to conduct the business of the Ouachita Parish School Board in a prudent manner and in accordance with state laws.

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 during the fiscal budget period shall constitute authority granted to administration to disburse funds and make 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 make such budget amendments as may be required.

SECTION 10: The School Board commits the following fund balances to be set aside for specific purposes:

(a) General Fund:

- i. Air Conditioning Redemption – The General Fund shall maintain a reserve of \$1,000,000 to provide for major heating and air conditioning system breakdowns and replacements, as long as the School Board maintains its minimum fund balance requirements. If the minimum fund balance policy is not met, only expenditures for emergency repairs of major heating and air conditioning system breakdowns are to be incurred. Routine maintenance and upkeep of systems shall be provided through the funds allocated within the District No. 1 Maintenance and Operating Sales Tax Fund.
- ii. School Instructional Funds – An allocation of \$20 per student, based on each school's October 1st student information system enrollment count reported to the State Department of Education in the most recent school year, shall be made in the General Fund to primarily provide for instructional materials and supplies for each school at the discretion of the school principal. Any balance of allocated funds remaining for each school at the end of the fiscal year is to be reserved and made available to each respective school, in addition to the next year's annual allocation, for use during the next school year. A school that spends over the allocation of instructional funds shall reimburse the School Board from its school funds (non-School Board funds) as the deficit spending occurs. The School Board shall not loan funds to schools by permitting schools to carry deficit spending of instructional funds through to the end of the fiscal year.
- iii. Restoration of 16th Section Lands – A portion of the proceeds from the 2014 sale of 16th section land timber (S16,T16N,R4E Harmon Johnson Road) received by the Ouachita (\$101,230) and Richland (\$3,770) parish school boards shall be set aside for the future replanting and management of said 16th section timber.

- (b) Child Nutrition Program – Equipment Reserve – In accordance with the resolution adopted by the School Board on March 10, 2015, a portion of the child nutrition programs fund balance is designated as a reserve for the replacement of large cafeteria equipment within the Child Nutrition Program Fund. If the total

program fund balance exceeds 30% of program annual operating expenditures, 100% of the annual surplus is to be transferred to the Equipment Reserve at the beginning of the next fiscal year. If the total program fund balance is within to 10-30% of program annual operating expenditures, then only 50% of any surplus is to be transferred to the equipment reserve. If the program fund balance falls below 10% or there is no annual surplus, a transfer shall not be made to the equipment reserve. The management of the reserve funds and planned expenditures is the responsibility of the Director of Child Nutrition Services.

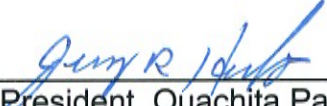
- (c) District No. 1 Maintenance & Operations Sales Tax (10-year) – for the 2016-17 fiscal year the proceeds collected from this ½-cent district-wide sales tax is committed for the same purposes as originally prescribed in an ordinance adopted by the School Board on August 18, 1992 as follows:

i. Classroom instruction	36%
ii. Capital improvements	23%
iii. Facility and equipment support	15%
iv. Inflation-regulated/mandated Costs	14%
v. Salary supplements	12%

SECTION 11: 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 12: This resolution shall continue in effect until superceded by subsequent budget adoption resolution.

PASSED AND ADOPTED at Monroe, Louisiana, on this 13th day of September, 2016.



President, Ouachita Parish School Board

ATTEST:



Secretary, Ouachita Parish School Board



Ouachita Parish School Board

***100 Bry Street
Monroe, Louisiana 71201
(318) 432-5000***

August 24, 2016

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, 2016 through June 30, 2017. A Public Hearing on the budget will be held on September 13, 2016, at 5:00 P.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 *Every Student Succeeds Act (ESSA)* signed by President Barack Obama on December 10, 2015 (formerly the *No Child Left Behind (NCLB) Act* of 2002) reauthorizes the *Elementary and Secondary Education Act (ESEA)*- the nation's national education law. The new ESSA that and the revised Louisiana Standards approved by the state Legislature in the 2016 session 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 decisions are the tenets of the Ouachita Parish School Board ...

...our vision to "*Build Bridges to the Future*"

...our mission statement:

"As a community, Ouachita Parish Schools will connect learning to 21st Century skills needed for college and career ready students who will excel in a global society. "

...and our philosophical beliefs:

- (1) Ouachita Parish students will learn at high levels.
- (2) Parents, students, teachers, and community matter.
- (3) Safe schools are a top priority.
- (4) Bridges connect past and present learning to future dreams.

Financial Goals and Objectives

The development of the 2016-2017 Annual 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 meet the goal of spending a minimum of 70% of planned expenditures in the area of instruction. Additionally, 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/unit 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 fund 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 to meet payroll and other obligations when they come due. This is necessary mainly due to (1) annual collections of property taxes only becoming available for use at mid-year when received during the months of January, February, and March, and (2) most state and federal grants requiring the School Board to pay expenses first before receiving a reimbursement from grant funds.
- **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. An example of an unforeseen event could be property damage from a flood, tornado, or fire; a sudden drop in student enrollment; or a loss of state funding.
- **Financial Security** – A fund balance 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, 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 three 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 taxes, state and federal funds (excluding capital projects and internal service funds).

ALL FUNDS COMBINED	Actual 2014-2015	Actual (Unaudited) 2015-2016	Original Budget 2016-2017
Revenues	\$ 224,872,307	\$ 225,188,228	\$ 224,496,387
Expenditures	(223,805,968)	(222,857,232)	(223,438,690)
Other financing Source (Uses), net	2,689,810	1,148,712	(264,213)
Excess Revenues (Expenditures)	3,756,149	3,479,708	793,484
Beginning Fund Balance	72,614,105	76,370,254	79,849,962
Ending Fund Balance	\$ 76,370,254	\$ 79,849,962	\$ 80,643,446

Explanation of Net Change in Fund Balance –

Total of all funds available to the School Board in this budget is expected to increase by approximately \$793,000 this fiscal year. This is less than realized in prior years due to the following changes in operations this year:

- Total revenues of all funds of the School Board are projected to decrease this year by a net of approximately \$692,000 over the prior fiscal year.
 - State Minimum Foundation Program (MFP) funding is estimated to be lower by \$1.0 million due to anticipated lower student enrollment and state MFP audit adjustments.
 - State Supplemental appropriation for schools was approved at only 50% of the funds allocated statewide last fiscal year. This is a reduction of an additional \$854,000 in state revenue.
 - Non-recurring payment received in the prior year for \$930,000 in insurance proceeds reimbursing for losses incurred in 2014-15.
 - Overall combined growth in sales taxes of about \$1.3 million, or 2.72%, is anticipated. This in line with consistent slow and stable growth over the past several years.
 - Property tax revenues are estimated to remain about the same as the prior year due to this being a reassessment year and assessed valuations not rising at the pace prior to 2014-15. Also, a second reassessment for the 2016 tax roll was conducted due to the disaster declaration in areas in eastern Ouachita Parish impacted by the March 2016 floods.
 - Federal grant programs are estimated to start the year \$690,000 less than the prior year, mainly due to carry over funds from the prior year not yet awarded.
 - State grants are expected to increase about \$270,000 primarily due to the state shifting funding for preschool programs from federal to state funding sources.
- Overall expenditures are projected to increase about \$581,000 as a net result of the following activities:
 - The employer contributions to state retirement systems are decreasing overall by about \$800,000 due to the state's reduction in employer contribution rates for the current year.
 - An additional 5.0% is estimated for a possible increase in group health insurance costs for the upcoming plan renewal in January 2016 costing approximately \$1.2 million.
 - With federal grant programs allocations being lower by \$690,000 at the start of this year, related expenditures are also estimated to decrease by this same amount.
 - A \$794,000 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 \$900,000, or about 0.8% of salary annually.

General Fund

The General Fund is the principal operating fund of the School Board. It accounts 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 5.18 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 2014-2015	Actual (Unaudited) 2015-2016	Proposed Original Budget 2016-2017
Revenues	\$ 144,857,482	\$ 143,850,298	\$ 142,498,946
Expenditures	(145,632,231)	(144,321,294)	(144,276,301)
Other Financing Sources (Uses), net	(23,345)	649,973	(277,591)
Change in Fund Balance	(798,094)	178,977	(2,054,946)
Beginning Fund Balance	19,671,677	18,873,583	19,052,560
Ending Fund Balance	\$ 18,873,583	\$19,052,560	\$ 16,997,614

Explanation of Net Change in Fund Balance –

The projected reduction in fund balance of approximately \$2.0 million is primarily due primarily to the reduction of revenue funding streams:

Background information: In the 2013 Legislative Session the state appropriated a one-time allocation to the school system of \$2.88 million outside of the state MFP funding formula with 50% of the allocation dedicated to teacher pay supplements, supplemental course instruction (SCA), and career instructional development (CDF) in fiscal year 2013-14. In the 2014 Legislative Session the state approved BESE's recommendation to increase the MFP per pupil funding in the state funding formula by 2.75% from \$3,855 to \$3,961 per student; however, no supplemental appropriation was made to continue the mandated state teacher salary supplements outside of the MFP formula for fiscal year 2014-15. In the 2015 Legislative Session, the legislature approved a one-time state appropriation allocating \$1.46 million to the school board to provide additional funding outside the funding formula to continue the mandated teacher pay increases given in 2013-14, and SCA and CDF programs . However, in the 2016 Legislative Session, the supplemental appropriation was reduced to \$678,740, and the Louisiana Department of Education encourages school systems to use these funds to support the focus of the original appropriations – teacher pay supplements, supplemental course instruction and career development instruction.

Revenue:

General Fund resources are expected to decrease in 2016-17 by nearly 1%, or \$1,351,352. The following are primarily the noted changes in anticipated General Fund revenues:

1. Reduced 2016 Legislative Appropriation:

The 2015 Legislative appropriation of \$1,532,567 to the school board was reduced during the 2016 Legislative Session to \$678,740. This is a \$853,827 reduction in General Fund resources. These funds are designated for continuing the mandated certified teacher pay supplements that began in 2013-14.

2. State Minimum Foundation Program (MFP) Funding

A reduction of approximately \$1,018,000 in state MFP funding is anticipated based on the following:

- (1) The initial state MFP funding budget letter received in July 2016 shows a beginning funded student enrollment of 19,148 for the start of the 2016-17 school

year which closely mirrors the previous February 1st student count. Because this count is lower than the previous October 1st count of 19,195 students, the remaining reduction of 50% of the per pupil funding for 47 students is applied to this year's funding which is equal to about \$148,661.

- (2) The funded state MFP student enrollment of 19,195 at the start of the 2015-16 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 44 students mid-year in 2015-16. Last year's loss of students also impacts the state MFP allocation for the 2016-17 year by reducing the remaining 50% of per pupil funding for those 44 students and 3 additional students, or \$158,150, as initial MFP funding is allocated for only 19,148 students. Adjustments to the MFP allocation will be made in March 2017 for any increases or decreases in student counts taken during the school year on October 1st and February 1st.
- (3) A recent state audit of student enrollment counts for the 2014-15 school session resulted in an adjustment decreasing the MFP allocation by an additional \$352,338 over the prior year's audit adjustment for students not verified as enrolled on the respective count dates.
- (4) An adjustment was made by administration to further reduce the MFP revenue estimate by \$632,600 for a possible loss of 100 students during the school year on the October 1st or February 1st count dates as a precaution due to recent enrollment trends.
- (5) Offsetting some of these reductions, the 2016-17 MFP formula has calculated an increase in the state funded portion of the average required per pupil amount (PPA) for Ouachita students. The average weighted state funded PPA for 2016-17 is \$6,326, which is \$15 more than the previous year's average per pupil amount. This is an estimated increase in MFP funding of \$287,000 overall. The primary reason is due to an increase in the at-risk student count. The number of qualifying "at risk" students increased by 383 over the prior fiscal year and each is funded an additional weight of 22% of the state base funded per pupil amount of \$2,814 in the MFP formula. The total number of enrolled "at-risk" students on February 1, 2016 was 11,842.

3. Property Tax Collections

We usually see an increase in property tax collections of about 2-3% annually. The school board elected to roll the prior year's maximum millage rate forwarded to the 2016 tax roll after levying the adjusted millage after reassessment in accordance with state law, which would generate an additional \$120,000 in property tax revenue. However, with all properties on the 2015 tax roll being reassessed for the normal reassessment period and with another mandatory reassessment of properties in communities affected by the March 2016 flooding in eastern Ouachita for which a Federal Disaster declaration was made, collections are conservatively estimated to be about the same or just slightly less than the prior year. Included in the annual revenues are collections from prior tax years as well, which may or may not be recurring in the same amounts each year.

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. Even though this budget projects level expenditures for the 2016-17, there are several factors influencing this projection for which management has taken steps to mitigate the increases in expenditures for the current budget year.

1. The state has not increased group health insurance premiums since January 2015. Therefore, it is anticipated a rate increase on employer premiums for active and retiree health insurance for January 2017 is certain. Management has estimated a 5% increase in employer premiums in this budget, increasing overall projected expenditures by approximately \$1.2 million.
2. Employer contributions to state retirement systems were reduced for 2016-17 wage reporting and will result in an average decrease of 4% in retirement cost, or about \$947,000.
3. Recurring salary step increases are estimated to increase employee salary costs by approximately 0.8%, or \$830,000.
4. Funds for textbook purchases were reduced by \$290,000, to \$895,500. This year's focus is the purchase of textbooks for Jumpstart courses. A portion of this allocation is used for replacement textbooks, on an as needed basis.
5. Approximately 37 positions are estimated for elimination through attrition and transfers in the General Fund, reducing salary and benefit costs by approximately \$2 million. This impacts all employee staffing categories.

Other Sources (Uses) of Funds: Other Sources of Funds are expected to drop due to the non-recurring one-time payment received from the school board's property insurance carrier last fiscal year. Last year, a reimbursement of \$915,439 was received for the repair and replacement costs for losses sustained from the October 2014 windstorm from the school board's property insurance carrier. Related repair costs were previously incurred during the 2014-15 fiscal year in the General Fund. Other sources include fund balance transfers totaling \$4,498 from funds classified as Local Grant Funds in the previous fiscal year.

Other Uses of Funds included in the budget are as follows:

- 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.
- A deduction of local MFP funds transferred to charter schools by the state is projected to increase by \$120,119 this year according to the 2016-17 initial MFP budget letter. Additional changes may occur in March 2017 once final local revenues are verified for 2016-17 and adjustments for mid-year changes in student counts are identified. Total transfers of local MFP funds to other LEAs are budgeted currently at \$546,653.

Fund Balance:

The General Fund is projected to end the year with a fund balance near \$17 million, or 11.78% 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 bond ratings which may be beneficial for incurring capital debt at the least cost to taxpayers.

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 originally committed by an ordinance adopted by the school board on August 18, 1992 and it is recommended these funds be committed for the following spending purposes and allocations for 2016-17 fiscal year:

- 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 2016-17:

M&O Allocations	Beginning Balance	Revenue	Expenditures	Ending Balance
Instruction	\$ 4,405,931	\$ 2,857,902	\$ (2,776,205)	\$ 4,487,628
Capital Improvements	6,576,354	2,025,882	(1,686,745)	6,915,491
Facility & Equipment Support	281,212	1,290,793	(1,283,685)	288,320
Mandated Costs	3,172,532	1,111,406	(1,093,271)	3,190,667
Salary Restoration	3,863,411	952,634	(1,318,553)	3,497,492
Total	\$ 18,299,440	\$ 8,238,617	\$ (8,158,459)	\$ 18,379,598

School District #1 M&O Sales Tax	Actual 2014-2015	Actual (Unaudited) 2015-2016	Original Budget 2016-2017
Revenues	\$ 7,462,723	\$ 7,842,393	\$ 8,138,617
Expenditures	(6,725,663)	(8,060,672)	(8,158,459)
Other Financing Sources	200,000	100,000	100,000
Excess Revenues (Expenditures)	937,060	(118,279)	80,158
Beginning Fund Balance	17,479,350	18,416,411	18,298,132
Ending Fund Balance	\$ 18,416,410	\$ 18,298,132	\$ 18,378,290

Revenue:

An increase of 2.5% 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.
- No changes in staffing numbers for elementary school counselors.
- 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 budget is \$575,000.
- An allotment of \$150,000 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 at the end of their warranty periods and increased equipment breakdowns are anticipated that will become real costs to the district. Management agrees the ongoing cost to maintain the existing equipment is unsustainable within current funding streams and is currently considering alternatives to 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.

Salary Support –

- A one-time annual support staff supplement is provide in this budget to be paid from available funds in the *Salary Restoration* allocation. This will provide all permanent support employees a one-time minimum \$350 salary supplement to be paid in January 2017.

Guidelines will be set by administration to following the same procedures for eligibility and distribution as in the prior year. The future payment of this supplement is subject to review of the finance committee, the approval by the school board and the availability of funds. This is in addition to the fixed \$500 supplement (prorated based on full-time status) already included in each support employee's base salary and funded with these funds.

Capital Outlays –

- An allocation of \$786,745 is budgeted to provide for the purchase of 10 new school buses under the EPA rebate program that will replace and retire ten 1994 model buses. These funds are budgeted within the *Capital Outlay* fund allocation.
- Approximately \$900,000 is budgeted for various capital replacements and major repair needs of across all facilities in the school system in the *Capital Outlay* fund allocation. Such projects include flooring replacements, school signs, roof repairs, etc.

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.

Other Financing Sources (Uses):

An operating transfer to be received from the General Fund is budgeted for \$100,000 to assist with facility and equipment support. Insurance proceeds for heating and air system breakdowns are not estimated until a loss occurs, and are not provided herein.

Fund Balance:

The District #1 M&O Sales Tax fund balance is projected to maintain a stable balance at the end of the budget year in line with recent years.

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 70.4% and 29.6% 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 2014-2015	Actual (Unaudited) 2015-2016	Original Budget 2016-2017
Revenues	\$ 10,866,329	\$ 11,298,728	\$ 11,607,492
Expenditures	(10,782,247)	(11,155,059)	(11,607,492)
Excess Revenues (Expenditures)	84,082	143,669	-
Beginning Fund Balance	1,729,748	1,813,830	1,957,499
Ending Fund Balance	\$ 1,813,830	\$ 1,957,499	\$ 1,957,499

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 2.7%, 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 2014-2015	Actual (Unaudited) 2015-2016	Original Budget 2016-2017
Revenues	\$ 14,733,776	\$ 15,560,997	\$ 16,045,998
Expenditures	(14,243,432)	(14,972,717)	(16,045,998)
Excess Revenues (Expenditures)	490,344	588,280	-
Beginning Fund Balance	5,181,331	5,671,675	6,259,955
Ending Fund Balance	\$ 5,671,675	\$ 6,259,955	\$ 6,259,955

Explanation of Net Change in Fund Balance –

- No major change in fund balance is anticipated. However revenues are projected to increase about 3.1% 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 tax was originally approved by voters in 1997 to be effective for the period January 1998 through December 2025. However in May 2015, voters approved a referendum to make the tax perpetual. The proceeds from this tax are used for constructing, maintaining, equipping and operating schools within the bond district.

West Ouachita Sales Tax	Actual 2014-2015	Actual (Unaudited) 2015-2016	Original Budget 2016-2017
Revenues	\$ 12,044,100	\$ 12,605,635	\$ 12,859,632
Expenditures	(4,521,101)	(705,759)	(875,000)
Other Financing Sources	(7,948,722)	(9,529,461)	(9,918,446)
Excess Revenues (Expenditures)	(425,723)	2,370,415	2,066,186
Beginning Fund Balance	6,793,390	6,367,667	8,738,082
Ending Fund Balance	\$ 6,367,667	\$ 8,738,082	\$ 10,804,268

Explanation of Net Change in Fund Balance –

- An increase of 2.0% in sales tax collections is anticipated based on recent trends.
- The following west-side projects are planned or underway for the 2016-17 fiscal year:
 - Drainage around WOHS tennis courts
 - Completion of the replacement of outdated school signs
- 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 - \$525,000
- In 2016-17, \$9,918,446 of the budgeted \$12.8 million in sales tax collections and investment earnings will be applied to the principal and interest payments of the following outstanding bond issues:
 - \$64,310,000 in outstanding sales tax revenue bonds in the West Ouachita School District,
 - the sinking fund payments for the future payoff of \$10,000,000 in School District No.1 qualified school construction bonds (QSCBs) used for west-side construction, and
 - \$11,580,000 in outstanding School District No.1 certificates of indebtedness issued by School District No. 1 in July 2014 used for west-side construction.

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 2014-2015	Actual (Unaudited) 2015-2016	Original Budget 2016-2017
Revenues	\$ 10,757,485	\$ 10,978,560	\$ 11,289,977
Expenditures	(10,373,128)	(10,722,102)	(10,271,676)
Excess Revenues (Expenditures)	384,357	256,458	1,018,301
Beginning Fund Balance	1,955,188	2,339,545	2,596,003
Ending Fund Balance	\$ 2,339,545	\$ 2,596,003	\$ 3,614,304

Explanation of Net Change in Fund Balance –

- Federal reimbursement rates are anticipated to increase this year resulting in an expected increase revenues.
- Expenditures are estimated to decrease due to reductions in meal costs. A substantial increase in commodity awards and credits were made available to the school board at the end of last year that will be used to offset food purchases in 2016-17. Also, employer retirement contributions are expected to decrease approximately 3%.

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 2016-17 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 balance is projected to be \$444,832 at the end of 2016-17.

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 2014-2015	Actual (Unaudited) 2015-2016	Original Budget 2016-2017
Revenues	\$ 5,840,662	\$ 5,273,467	\$ 5,822,459
Expenditures & Other Financing Uses	(5,840,662)	(5,273,467)	(5,822,459)
Excess Revenues (Expenditures)	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

Programs included in the Title I Programs are Title I, Part A, Title I School Improvement 1003a Professional Development Grants to Swayze Elementary and Shady Grove Elementary, Title I Believe and Prepare Cohort 3 1003a, Title I Math Summer Content 1003a, and Title I, Part C - 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 \$548,992 greater 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 when awarded in the current year. Outside of any available rollover funds remaining from the prior year, the initial 2016-17 Title I allocation is up \$548,992 from the 2015-16 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 2014-2015	Actual (Unaudited) 2015-2016	Original Budget 2016-2017
Revenues	\$ 4,674,982	\$ 4,781,864	\$ 4,335,709
Expenditures & Other Financing Uses	(4,674,982)	(4,781,864)	(4,335,709)
Excess Revenues (Expenditures)	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

Programs included in the Special Education Grant Programs are Idea Part B, Idea Preschool, Early Learning for All, Idea High Cost Services, Idea Opportunity Grant, JAG Aim High, Believe and Prepare-Cohort 3-Idea, and Positive Behavior Intervention and Support Program.

Explanation of Net Change in Fund Balance –

- For grants funded on a reimbursement basis, budgeted revenues will always equal budgeted expenditures.
- A 9.1% decrease is initially budgeted in this year's special education grant programs which include all the programs listed above. This is a \$446,155 decrease from the amount allocated and expended in 2015-16. 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 2016-17 IDEA Part B and PRESCHOOL, allocations are in line with the 2015-16 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 (Carl Perkins Vocational Program), Math & Science Partnerships, Jobs for America's Graduates, 21st Century Community Learning Centers, Education for Homeless Children and Youth, Advanced Placement Test Fee Program, Believe and Succeed 1003g SIG Grant, and Safe Routes to School.

Other Federal Grants	Actual 2014-2015	Actual (Unaudited) 2015-2016	Original Budget 2016-2017
Revenues	\$ 2,716,577	\$ 3,200,241	\$ 2,149,472
Expenditures & Other Financing Uses	(2,716,577)	(3,200,241)	(2,149,472)
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. Other Federal Funds initial budgets are down 32.8% in 2016-17, or \$1,050,769.

- The Louisiana Department of Education at the time this budget is prepared has not allocated remaining rollover funds from the prior year's allocation which is normal at the time this budget is prepared. These funds will be reflected in a subsequent budget revision when awarded in the current year. Outside of any available rollover funds remaining from the prior year, the changes in the initial 2016-17 allocations are estimated as follows:
 - Safe Routes to School Funding budget has decreased by \$104,600 from 2016-17.
 - TANF Early Childhood grant for preschool programs was awarded \$527,834 less than the prior year's allocation, however the state funding was increased by approximately this amount.
 - The 21st Century Community Learning Center grant allocation was not awarded to OPSB for the 2016-17 year which resulted in \$344,400 less in federal awards.

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 2014-2015	Actual (Unaudited) 2015-2016	Original Budget 2016-2017
Revenues	\$ 3,032,311	\$ 1,777,956	\$ 2,048,831
Expenditures	(2,666,030)	(1,639,077)	(1,944,626)
Other Source of Funds	-	10,195	-
Excess Revenues (Expenditures)	366,281	149,074	104,205
Beginning Fund Balance	2,253,945	2,620,226	2,769,300
Ending Fund Balance	\$ 2,620,226	\$ 2,769,300	\$ 2,873,505

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 increase 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.
- The state did not allocate funding for the Extended School Year summer program for special needs students. This is a loss of \$83,237 in state funding.
- The award for 8(g) Block grant funding for preschool programs was decreased by approximately \$16,000. This is in addition to an increase in the state LA-4 Early Childhood Program grant of approximately \$588,000, shifting funding sources from Federal TANF funding.
- The amount budgeted for the Education Excellence Fund is down by \$119,000.
- The Believe and Prepare State Grant has been applied for but has not been awarded as of the date of this budget. This represents a decrease of approximately \$135,000 from the 2016-17 budget.
- 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 are delayed for well over a year. 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 2014-15 for all students served. The fund balance represents balances that are retained by Medicaid Programs from prior years.

Local Grant Programs

This fund accounts for special grants or funding received from local sources in and around Ouachita Parish for dedicated purposes, such as contributions made by the Livingwell Foundation to support 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 parish-wide.

Local Grants & Contributions	Actual 2014-2015	Actual (Unaudited) 2015-2016	Original Budget 2016-2017
Revenues	\$ 247,641	\$ 269,855	\$ -
Expenditures	(248,381)	(269,608)	-
Other Use of Funds	-	-	(4,498)
Excess Revenues (Expenditures)	(740)	247	(4,498)
Beginning Fund Balance	4,991	4,251	4,498
Ending Fund Balance	\$ 4,251	\$ 4,498	\$ -

Explanation of Net Change in Fund Balance –

No significant changes in revenues and expenditures are anticipated in local grants. However, for the 2016-17 fiscal year and thereafter, the local grant funds will be reported within the General Fund in order to avoid unexpected budget variances that violate the 5% variance rule under the Louisiana Local Governmental Budget Act.

Debt Service Fund

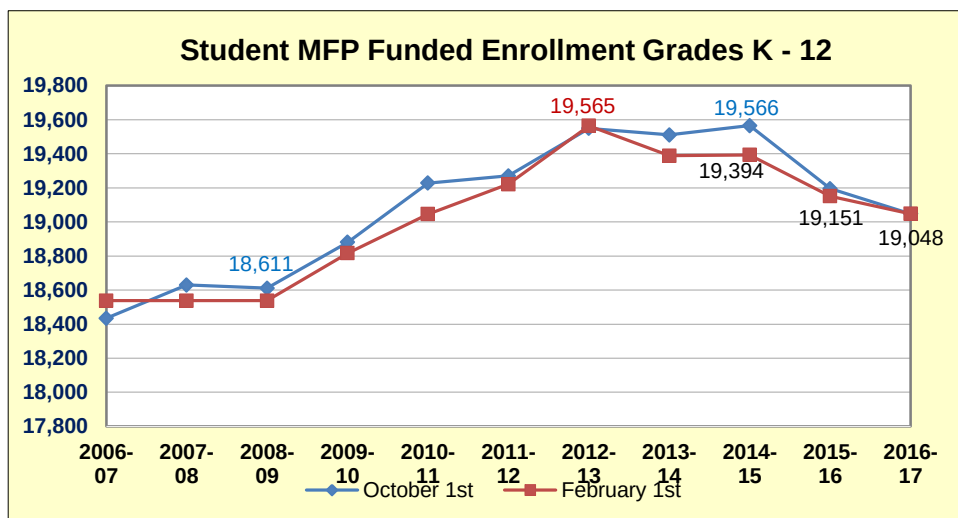
Debt Service Fund is used to accumulate monies to pay towards outstanding bond issues. Bonds were issued by individual school districts. The Ouachita Parish School Board has debt service funds budgeted to service a total of 17 debt issues outstanding in all three of its taxing districts: School District 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 2014-2015	Actual (Unaudited) 2015-2016	Original Budget 2016-2017
Revenues	\$ 7,638,239	\$ 7,748,234	\$ 7,699,254
Expenditures	(15,381,534)	(17,755,372)	(17,951,498)
Other Financing Sources (Uses)	10,461,877	9,918,005	9,836,322
Excess Revenues (Expenditures)	2,718,582	(89,133)	(415,922)
Beginning Fund Balance	17,544,484	20,263,066	20,173,933
Ending Fund Balance	\$ 20,263,066	\$ 20,173,933	\$ 19,758,011

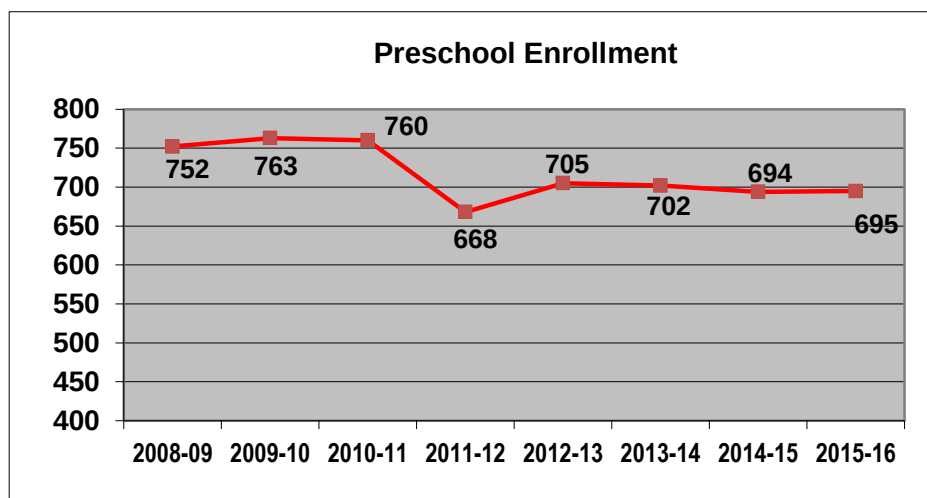
Debt Service payments and activity are expected to be similar with the previous year as three East Ouachita Bond issues were refinanced in July of 2016, as an earlier East issue was refinanced in 2015-16 and a sale of West Ouachita Sales Tax Bonds in July of 2015. Management continues to evaluate the interest rate environment to determine if future refundings will provide the best cost advantage to tax payers.

Student Enrollment Trends

Total *projected* student enrollment for the 2016-17 school year is based on about 100 less students than the February 1, 2016 count. At 19,048 students, this is a decrease of 147 students from the prior year's October 1st enrollment count. This year will mark the 10th year 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. This 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 session.



In 2016-17 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:

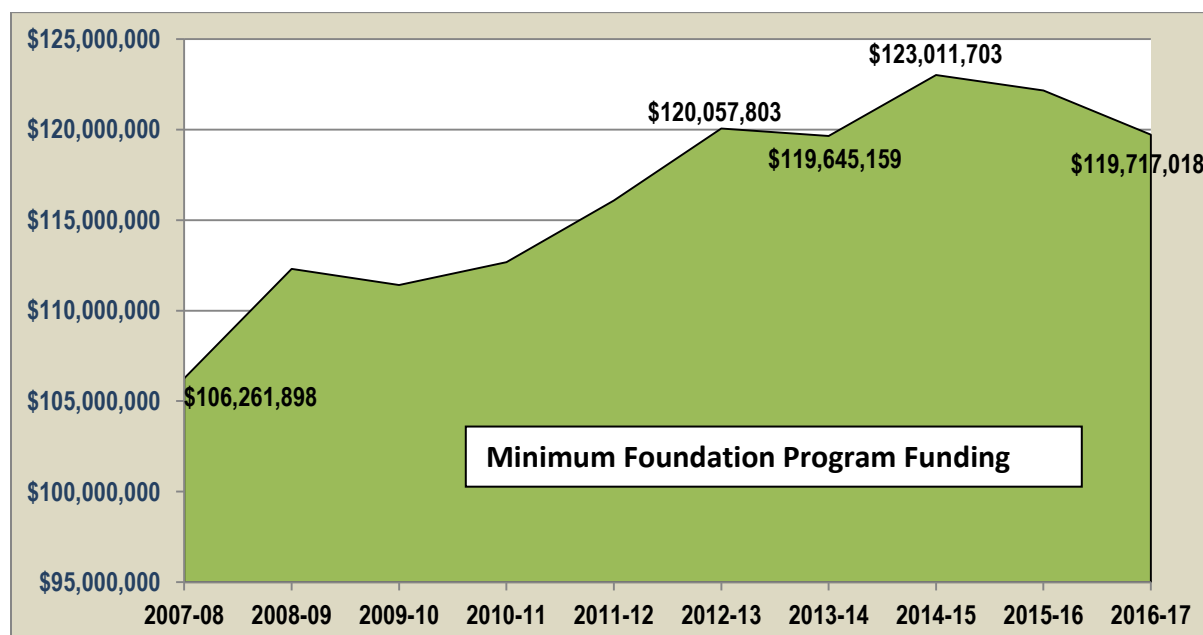


Minimum Foundation Program

The Minimum Foundation Program is the single largest source of funding received by the Ouachita Parish School System. The MFP accounts for approximately 52.9% 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

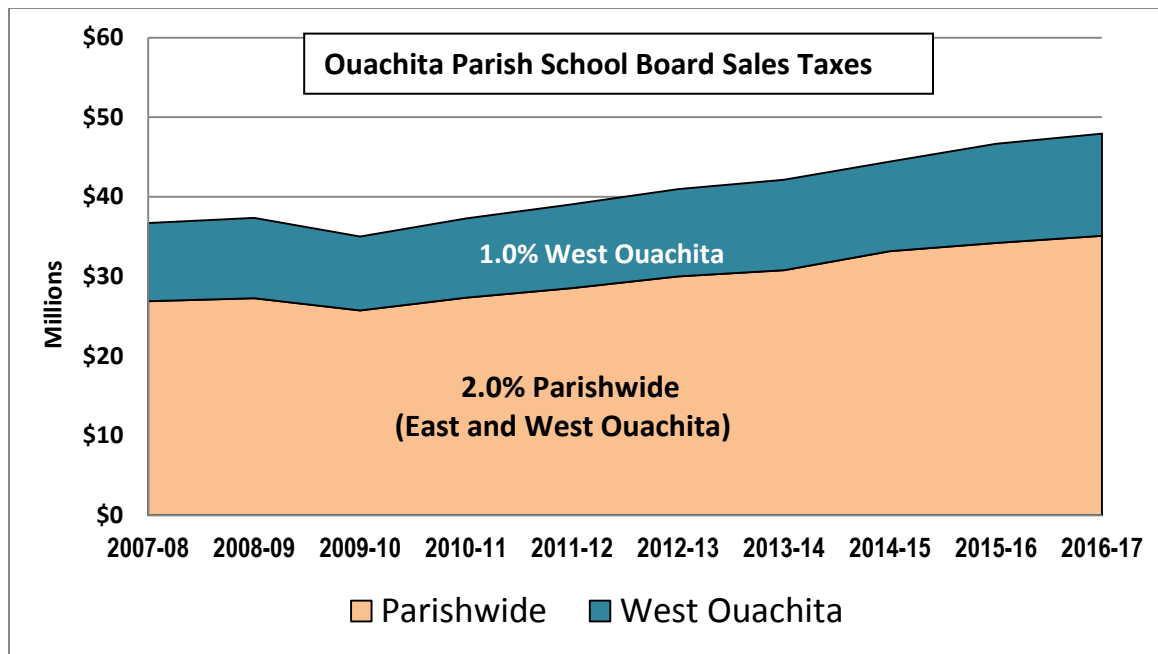
determines the State's cost of educating students in Louisiana and helps to equitably allocate funds to parish, city, charter, and special schools throughout the state. An annual growth factor of 2.75% has been part of the current MFP funding formula since it was implemented in 1992-93. This growth factor 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 has not included growth funds since 2014-15 to cover normal inflationary costs.

The chart on the following page shows the state allocations from the MFP from each year's to the school board under the MFP funding formula each fiscal year since 2007-08.



Sales Taxes

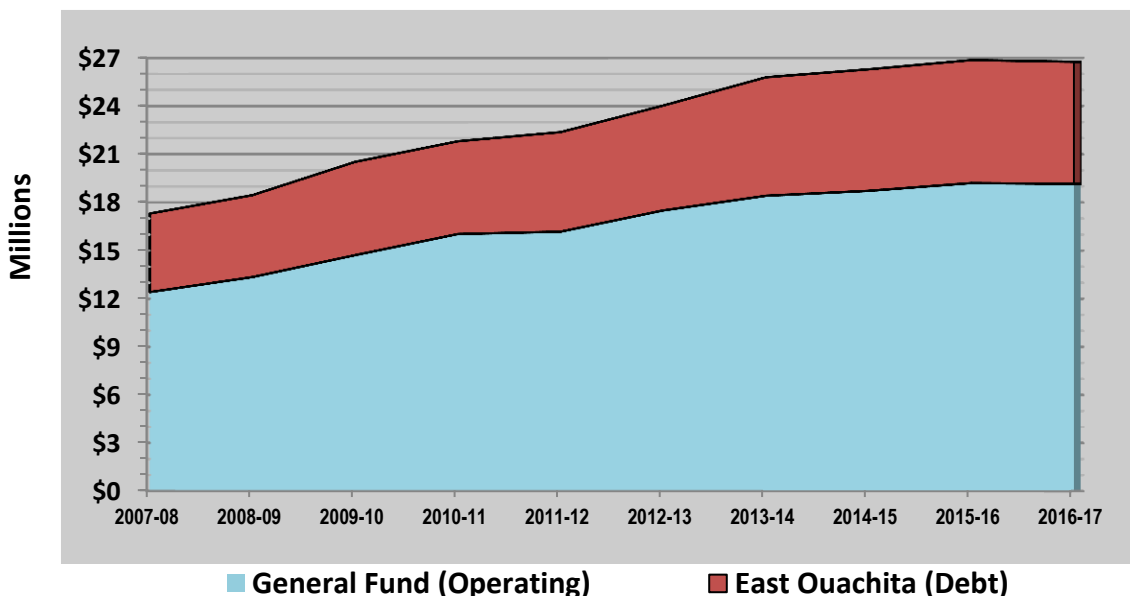
Sales tax collections for the Ouachita Parish School Board account for approximately 21.5% of total operating revenues. The four sales taxes are collected from parish vendors by the City of Monroe who remits vendor tax collection payments to the school board on a monthly basis. It is about a two-month 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 2016-17 are shown in the graph. The drop in sales tax revenues in 2009-10 was due to reduced spending by taxpayers during the peak 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

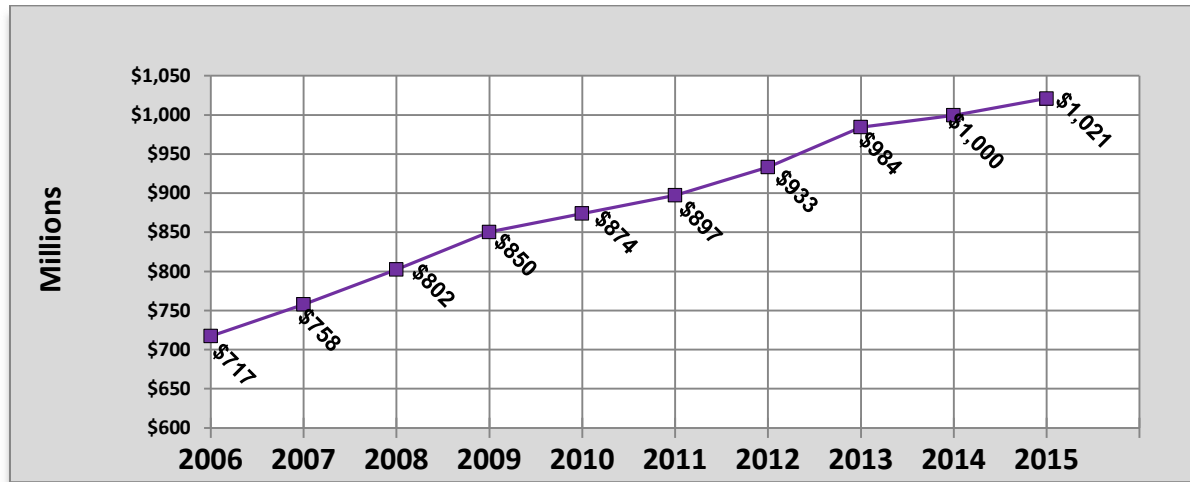
Revenues from property tax collections account for approximately 12% of operating revenues. Currently, three property tax millages are levied by the School Board. These are billed to taxpayers and collected by the Ouachita Parish Sheriff's Office. One is a perpetual 5.18-mill parishwide tax authorized by the state constitution for general operations of the school board. A 24.15-mill parishwide 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 2016-17.



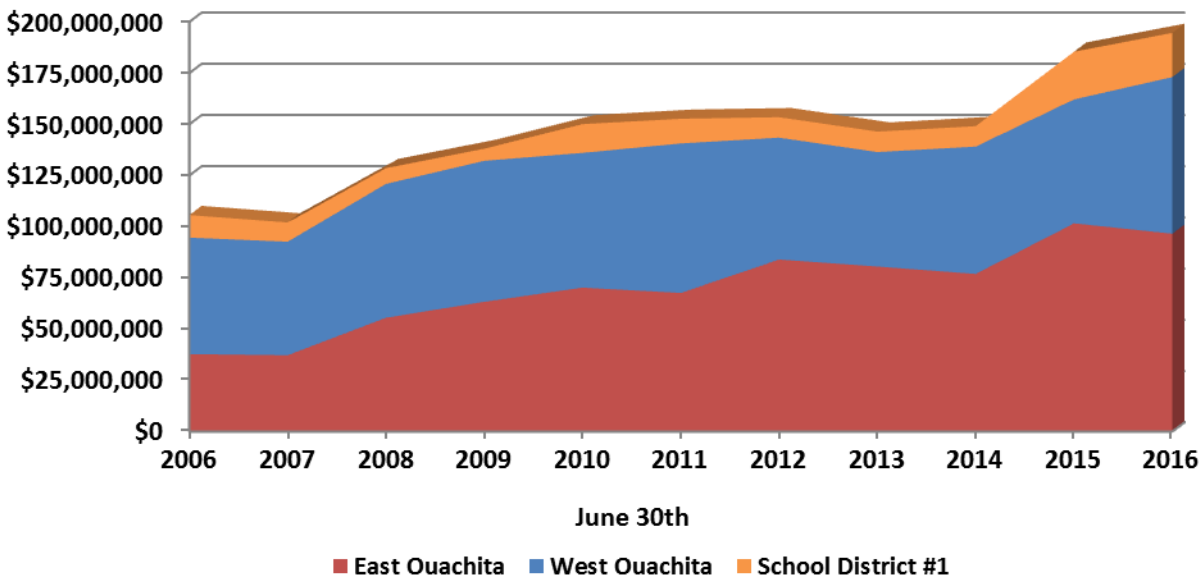
Property Tax Assessments

The Ouachita Parish Assessor's Office reassesses property values once every four years. The last full reassessment of parish properties was conducted in 2012, and is currently underway for the 2016 tax roll. The following graph illustrates taxable assessed property values for the past 10 years. Property values have steadily rose during this period. The taxable assessed value of property in Ouachita Parish at December 31, 2015 was \$1,020,958,972.



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, 2016 is \$182,450,000.

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 its 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 previous 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

The School Board continues to manage current and future debt by complying with all bond covenants and authorizing new policies to guide the debt management process. In August 2016, the School Board adopted a new policy for Debt Management to provide guidance for the issuance of debt, compliance, and purposes and limitations for incurring debt.

Proposed Plan and Spending Policies for the Current Year

In planning for the 2016-17 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 2016-17 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 2016-17 fiscal year.

The following are the budget reduction measures recommended to be continued for the 2016-17 fiscal year as previously approved by the School Board:

- (1) Freeze funding of the School Matching Funds Policy for 2016-17 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 2016-17 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 2016-17 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 2016-17 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 decreasing student enrollments over the past three years and the growing

competition in the K-12 education market, a drop in student enrollment on the October 1, 2016 count could signal more streamlined measures for operations are needed.

Looking Ahead at Future Budget Years

Funding for public education in the State of Louisiana is more uncertain than ever. With the State's budget so heavily dependent on the oil and gas industry, the low price of oil over the past several years, compounded by increased tax credits granted to business and industry, has impacted the state's revenue stream adversely. Also, the state has been impacted by several occurrences of historic flooding in several regions for which recovery efforts is still ongoing and the impact of these storms on state resources is undetermined at this time.

The school board has been fortunate in that the employer health premiums have not increased since January 2015. However, that is not the normal trend for health care costs, and we are watching closely for information regarding the upcoming plan renewal in January 2017 to see what rates actually do. Healthcare trend rates are always on the rise, and new revenues are not always available to offset these higher costs.

The current operating budget plans for a 4% decrease in state retirement plan costs resulting from plan actuaries reducing the employer contribution rates. The concern now is the plan adopted by the Teacher's Retirement System (TRSL), as recommended by the Louisiana Public Retirement Systems' Actuary Committee (PRSAC), to reduce the plan's discount rate by .05% annually over the next 5 years from the current rate of 7.75% to 7.50%. This will gradually increase the employer matching contribution rate by an estimated 1.5%, according to TRSL. This could be a gradual increase of up to 5.9% in annual retirement costs at the end of the 5-year period, but other factors such as membership participants and investment performance will also have to be taken into account. Outside of TRSL adopting this conservative measure at the urging of PRSAC, management remains confident the retirement plan changes made by the Legislature will over time accomplish the goal of reducing plan costs and reducing the unfunded accrued liabilities in the state retirement plans which will result in an actuarially reduced employer contribution rate gradually over time. These 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. In the West Ouachita School District, \$35 million in projects are continuing over the next two 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 2017-18 school year. With that in mind, management is expecting an increase in recurring expenditures to the annual operating budget for a minimum of \$1.5 million needed for increased staffing, utilities, and maintenance and upkeep of facilities when the new school opens in 2017-18.

Conclusion

We would like to take this opportunity to express our appreciation to the taxpayers who support the Ouachita Parish School System with its financial support through taxes received and by working directly with schools to provide for specific needs. Also, we express thanks to the members of the Ouachita Parish School Board and this current administration for the prudent fiscal practices they have exercised each year in developing the operating budget to meet the needs of the school system and for the support they provide in carrying out the school system's goals and objectives for sound fiscal management. Balancing fiscal stability and meeting education goals is a tough act. It is easy to resolve our issues with money. As we embrace changes in education standards, student demographics, and limited fiscal resources, this administration will continue to be creative and selective in implementing the best practices to achieve greater successes while keeping the lowest cost alternatives in mind.

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, in addition to severe storm systems, wind and rain. 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 current and past fiscal measures approved by the School Board and cautious spending practices of administration, we have been able to maintain fund balances within the policy limits set by the School Board.

Challenging times are exciting times too. Being a part of the accomplishments Ouachita students are making in today's educational setting with new innovative programs, technologies, and more rigorous standards and envisioning the possibilities for them tomorrow are both motivational and inspiring. We also have some of the best school facilities in the state, and we are proud to offer a clean, aesthetic learning environment for all students. But our buildings have no value if it were not for the people in them. None of this would be at all possible without good people...Ouachita Parish school system 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 working in our school system to "*build bridges to the future*" is what makes the Ouachita Parish School System the best education choice for the students and families in our communities.

Respectfully submitted,



Gerald Don Coker, Ed.D.
Superintendent

Respectfully submitted,



Juanita H. Duke, CPA
Director of Business

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**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2016-2017**

**FINANCIAL
SECTION**

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**Ouachita Parish School Board
Annual Operating Budget
Most Important Features
Fiscal Year 2016-17**

1. 2016-17 MFP funding is projected to be lower with a reduction of about \$1,151,441 (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 less an estimate of 100 students. Also, the reducing this year's MFP funding are state adjustments for student audits finalized from the 2014-15 school session.
2. The state legislature has granted a one-time legislative supplement of \$678,740 to continue funding only a portion of the teacher pay supplements provided in 2013-14. This is a reduction of \$853,827 in the allocation awarded in the prior year. However, the school board plans to continue the full payment by reducing other costs.
3. Sales Tax collections are budgeted to increase an average of 2.5% which is slightly a more conservative estimate.
4. Property tax collections for the 2016 calendar year are anticipated to be about level with the prior year due this being a scheduled reassessment year.
5. A one-time non-recurring payment of \$914,000 for insurance proceeds reimbursing the General Fund for the October 2014 wind storm damage was received in the prior year and will not be an available resource to the General Fund this year.
6. Teachers Retirement System employer contribution rate will decrease from 26.3% to 25.5% for 2016-17. This is a 3.04% decrease in retirement cost for instructional and administrative positions over the prior year.
7. School Employees' Retirement System employer contribution rate will decrease from 30.2% to 27.3% for 2016-17. This is a 9.6% decrease in retirement cost for transportation and maintenance positions over the prior year.
8. Overall employer group insurance costs are anticipated to increase by approximately 5% this year. This is estimating a 7% increase in premiums that is likely to occur in December 2016. The Office of Group Benefits health plan has not increased rates since January 2015.
9. Staffing reductions were made through attrition and transfers to eliminate 37 General Fund positions for a savings of approximately \$2.0 million in reduced salary and benefit costs.
10. 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 as well as a \$400,000 transfer to the school board's Self-Insurance Fund to restore funds.
11. Ending fund balance in the General Fund is estimated to be 11.78% 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%.

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**Ouachita Parish School Board
Combined Operating Budget
Fiscal Year 2016-17**

Budget Summary by Function				
	General Fund	Special Revenue Funds	Debt Service Funds	Total Operating Budget
Revenues:				
Local Sources	\$ 21,686,825	\$ 50,441,129	\$ 7,699,254	\$ 79,827,208
State Sources	120,429,237	2,729,723	-	123,158,960
Federal Sources	382,884	21,127,335	-	21,510,219
Total Revenues	142,498,946	74,298,187	7,699,254	224,496,387
Expenditures				
Regular Programs	\$ 58,237,210	\$ 14,736,505	\$ -	\$ 72,973,715
Special Education Programs	13,094,146	3,916,444	-	17,010,590
Vocational (CTE) Programs	3,403,676	966,813	-	4,370,489
Other Instructional Programs	4,975,410	3,436,738	-	8,412,148
Special Programs	352,990	4,028,569	-	4,381,559
Pupil Support Services	8,933,057	4,269,603	-	13,202,660
Instructional Staff Services	8,038,452	7,498,254	-	15,536,706
General Administration	1,376,081	545,279	-	1,921,360
School Administration	12,113,708	1,919,893	-	14,033,601
Business Services	2,567,808	294,723	-	2,862,531
Plant Services	17,197,334	3,700,898	-	20,898,232
Student Transportation Services	9,564,349	2,647,862	-	12,212,211
Central Services	3,012,322	244,510	-	3,256,832
Food Services	1,219,407	11,373,216	-	12,592,623
Community Service Programs	28,351	-	-	28,351
Facility Acquisition & Construction	162,000	930,975	-	1,092,975
Debt Service	-	-	17,951,498	17,951,498
Total Expenditures	\$ 144,276,301	\$ 60,510,282	\$ 17,951,498	\$ 222,738,081
Other Sources of Funds	\$ 770,405	\$ 106,300	\$ 9,836,322	\$ 10,713,027
Other Uses of Funds	(1,047,996)	(10,629,853)	-	(11,677,849)
Total Other Sources (Uses)	\$ (277,591)	\$ (10,523,553)	\$ 9,836,322	\$ (964,822)
Net Change in Fund Balance	\$ (2,054,946)	\$ 3,264,352	\$ (415,922)	\$ 793,484
Beginning Fund Balance	19,052,560	40,623,469	20,173,933	79,849,962
Ending Fund Balance	\$ 16,997,614	\$ 43,887,821	\$ 19,758,011	\$ 80,643,446
 Fund Balance as a percentage of Total Expenditures	 11.78%	 72.53%	 110.06%	 36.21%

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**Ouachita Parish School Board
Combined Operating Budget
Fiscal Year 2016-17**

Budget Summary by Function				
	General Fund	Special Revenue Funds	Debt Service Funds	Total Operating Budget
Revenues:				
Local Sources	\$ 21,686,825	\$ 50,441,129	\$ 7,699,254	\$ 79,827,208
State Sources	120,429,237	2,729,723	-	123,158,960
Federal Sources	382,884	21,127,335	-	21,510,219
Total Revenues	142,498,946	74,298,187	7,699,254	224,496,387
Expenditures				
Regular Programs	\$ 58,237,210	\$ 14,736,505	\$ -	\$ 72,973,715
Special Education Programs	13,094,146	3,916,444	-	17,010,590
Vocational (CTE) Programs	3,403,676	966,813	-	4,370,489
Other Instructional Programs	4,975,410	3,436,738	-	8,412,148
Special Programs	352,990	4,028,569	-	4,381,559
Pupil Support Services	8,933,057	4,269,603	-	13,202,660
Instructional Staff Services	8,038,452	7,498,254	-	15,536,706
General Administration	1,376,081	545,279	-	1,921,360
School Administration	12,113,708	1,919,893	-	14,033,601
Business Services	2,567,808	294,723	-	2,862,531
Plant Services	17,197,334	3,700,898	-	20,898,232
Student Transportation Services	9,564,349	2,647,862	-	12,212,211
Central Services	3,012,322	244,510	-	3,256,832
Food Services	1,219,407	11,373,216	-	12,592,623
Community Service Programs	28,351	-	-	28,351
Facility Acquisition & Construction	162,000	930,975	-	1,092,975
Debt Service	-	-	17,951,498	17,951,498
Total Expenditures	\$ 144,276,301	\$ 60,510,282	\$ 17,951,498	\$ 222,738,081
Other Sources of Funds	\$ 770,405	\$ 106,300	\$ 9,836,322	\$ 10,713,027
Other Uses of Funds	(1,047,996)	(10,629,853)	-	(11,677,849)
Total Other Sources (Uses)	\$ (277,591)	\$ (10,523,553)	\$ 9,836,322	\$ (964,822)
Net Change in Fund Balance	\$ (2,054,946)	\$ 3,264,352	\$ (415,922)	\$ 793,484
Beginning Fund Balance	19,052,560	40,623,469	20,173,933	79,849,962
Ending Fund Balance	\$ 16,997,614	\$ 43,887,821	\$ 19,758,011	\$ 80,643,446
 Fund Balance as a percentage of Total Expenditures	 11.78%	 72.53%	 110.06%	 36.21%

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**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2016-2017**

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.

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Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2016-17

Budget Summary by Function					
	<u>2015-2016</u>			<u>2016-2017</u>	
	<u>Final</u>	<u>Actual</u>	<u>%</u>	<u>Budget</u>	<u>%</u>
	<u>Budget</u>	<u>(Unaudited)</u>	<u>Change</u>		<u>Change</u>
Revenues					
Local Revenues	\$ 21,484,952	\$ 21,438,755	-0.2%	\$ 21,686,825	1.2%
State Revenues	122,096,584	122,299,124	0.2%	120,429,237	-1.5%
Federal Revenues	<u>128,034</u>	<u>112,419</u>	<u>-12.2%</u>	<u>382,884</u>	<u>240.6%</u>
Total Revenues	\$ 143,709,570	\$ 143,850,298	0.1%	\$ 142,498,946	-0.9%
Expenditures					
Regular Programs	\$ 60,758,697	\$ 59,758,506	-1.6%	\$ 58,237,210	-2.5%
Special Education Programs	13,531,134	13,325,787	-1.5%	13,094,146	-1.7%
Vocational (CTE) Programs	2,982,318	2,820,255	-5.4%	3,403,676	20.7%
Other Instructional Programs	5,465,222	4,851,669	-11.2%	4,975,410	2.6%
Special Programs	410,879	421,138	2.5%	352,990	-16.2%
Adult Education Programs	33,081	-	-100.0%	-	0.0%
Pupil Support Services	8,563,217	8,705,048	1.7%	8,933,057	2.6%
Instructional Staff Services	8,738,910	8,084,677	-7.5%	8,038,452	-0.6%
General Administration	1,393,462	1,378,084	-1.1%	1,376,081	-0.1%
School Administration	11,838,987	11,987,550	1.3%	12,113,708	1.1%
Business Services	2,500,014	2,477,615	-0.9%	2,567,808	3.6%
Plant Services	17,502,090	17,131,017	-2.1%	17,197,334	0.4%
Student Transportation Services	9,056,468	9,316,780	2.9%	9,564,349	2.7%
Central Services	2,874,444	2,762,419	-3.9%	3,012,322	9.0%
Food Services	1,186,032	1,173,614	-1.0%	1,219,407	3.9%
Community Service Programs	28,351	28,351	0.0%	28,351	0.0%
Facility Acquisition and Construction	<u>95,555</u>	<u>98,784</u>	<u>3.4%</u>	<u>162,000</u>	<u>64.0%</u>
Total Expenditures	\$ 146,958,861	\$ 144,321,294	-1.8%	\$ 144,276,301	0.0%
Other Sources of Funds	\$ 1,613,444	\$ 1,687,902	4.6%	\$ 770,405	-54.4%
Other Uses of Funds	<u>(737,931)</u>	<u>(1,037,929)</u>	<u>40.7%</u>	<u>(1,047,996)</u>	<u>1.0%</u>
Total Other Sources (Uses)	<u>\$ 875,513</u>	<u>\$ 649,973</u>	<u>-25.8%</u>	<u>\$ (277,591)</u>	<u>-142.7%</u>
Net Change in Fund Balance	\$ (2,373,778)	\$ 178,977	-107.5%	\$ (2,054,946)	-1248.2%
Beginning Fund Balance	\$ 18,873,583	\$ 18,873,583	0.0%	\$ 19,052,560	0.9%
Ending Fund Balance	<u>\$ 16,499,805</u>	<u>\$ 19,052,560</u>	<u>15.5%</u>	<u>\$ 16,997,614</u>	<u>-10.8%</u>
Fund Balance as a Percentage of Total Expenditures	11.23%	13.20%		11.78%	

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Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2016-17

Budget Summary by Object					
	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Sources	\$ 21,484,952	\$ 21,438,755	-0.2%	\$ 21,686,825	1.2%
State Sources	122,096,584	122,299,124	0.2%	120,429,237	-1.5%
Federal Sources	<u>128,034</u>	<u>112,419</u>	<u>-12.2%</u>	<u>382,884</u>	<u>240.6%</u>
Total Revenues	\$ 143,709,570	\$ 143,850,298	0.1%	\$ 142,498,946	-0.9%
Expenditures					
Salaries	\$ 83,630,389	\$ 82,467,053	-1.4%	\$ 81,161,400	-1.6%
Employee Benefits	47,285,250	47,042,303	-0.5%	47,645,952	1.3%
Professional Services	1,851,459	1,878,679	1.5%	1,976,896	5.2%
Property Services	1,775,532	1,683,460	-5.2%	1,753,379	4.2%
Other Purchased Services	2,221,041	2,052,814	-7.6%	2,034,052	-0.9%
Supplies	9,691,295	8,770,793	-9.5%	9,062,384	3.3%
Property	439,065	359,113	-18.2%	572,116	59.3%
Miscellaneous	<u>64,830</u>	<u>67,079</u>	<u>3.5%</u>	<u>70,122</u>	<u>4.5%</u>
Total Expenditures	\$ 146,958,861	\$ 144,321,294	-1.8%	\$ 144,276,301	0.0%
Other Sources of Funds	\$ 1,613,444	\$ 1,687,902	4.6%	\$ 770,405	-54.4%
Other Uses of Funds	<u>(737,931)</u>	<u>(1,037,929)</u>	<u>40.7%</u>	<u>(1,047,996)</u>	<u>1.0%</u>
Total Other Sources (Uses)	\$ 875,513	\$ 649,973	-25.8%	\$ (277,591)	-142.7%
Net Change in Fund Balance	\$ (2,373,778)	\$ 178,977	-107.5%	\$ (2,054,946)	-1248.2%
Beginning Fund Balance	\$ 18,873,583	\$ 18,873,583	0.0%	\$ 19,052,560	0.9%
Ending Fund Balance	<u>\$ 16,499,805</u>	<u>\$ 19,052,560</u>	<u>15.5%</u>	<u>\$ 16,997,614</u>	<u>-10.8%</u>
Fund Balance Classification					
Restricted Fund Balance					
Workmen's Compensation Surety	\$ 625,000	\$ 625,000	0.0%	\$ 625,000	0.0%
School District No.1 Debt	955,716	955,716	0.0%	910,966	-4.7%
Committed Fund Balance					
Major Equipment Repairs	800,000	894,797	11.8%	1,000,000	11.8%
School Instructional Funds	412,964	-	-100.0%	362,534	100.0%
School Rewards	17	3,268	0.0%	3,268	0.0%
16th Section Land Timber Reserve	105,000	-	0.0%	105,000	100.0%
Assigned Fund Balance					
Drivers Education	289,642	265,445	-8.4%	265,445	0.0%
Gifted and Talented Instruction	83,980	92,323	9.9%	131,323	42.2%
Special Education Funds	72,206	132,206	83.1%	132,206	0.0%
Scholarship Funds	4,996	4,996	0.0%	4,996	0.0%
Unassigned Fund Balance	<u>13,150,284</u>	<u>16,078,809</u>	<u>22.3%</u>	<u>13,456,876</u>	<u>-16.3%</u>
Total Ending Fund Balance	<u>\$ 16,499,805</u>	<u>\$ 19,052,560</u>	<u>15.5%</u>	<u>\$ 16,997,614</u>	<u>-10.8%</u>

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**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2016-17**

	Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES					
1	100-41111	Property Tax - Constitutional	\$ 3,375,279	\$ 3,386,583	\$ 3,376,914
2	100-41112	Property Tax - Renewable	15,736,126	15,788,788	15,743,722
3	100-41114	Property Tax - 1% Sheriff Payments	608,341	615,323	610,000
4	100-41116	Property Tax - Penalty/Interest	21,500	24,012	23,750
5	100-41118	Property Tax - Prior Year	6,000	3,837	5,000
6	804-41200	Funds from Other Governments	-	-	200,000
7	105-41311	Tuition - Driver's Education Program	220,000	164,905	165,000
8	107-41312	Tuition - Summer Credit Recovery	20,000	10,525	13,000
9	100-41510	Interest on Investments	350,000	343,231	350,000
10	100-41532	Unrealized Gain (Loss) on Investments	50,000	(1,920)	5,000
11	100-41542	Earn Oth Real Property	10,200	10,373	10,000
12	110-41920	Contributions & Donations-Gifted & Talented	428	-	500
13	823-41920	Contributions & Donations-Riverbend Summer Reading	-	-	59,500
14	100-41910	Rentals/Leases	13,000	14,392	15,000
15	100-41940	Textbook Sales & Rentals	3,800	4,601	4,500
16	100-41950	Services Provided Other LEAs	4,800	4,639	4,639
17	100-41993	Refund Pr Yr Expenditures	250,000	225,283	225,000
18	100-41999	Other Misc Revenue	10,000	5,398	5,400
19	110-41999	Other Misc Revenue - Gifted & Talented	428	2,712	2,000
20	117-41999	Other Misc Revenue - State Diploma Funds	1,600	1,101	1,200
21	100-41999009	Garnishment Fees	4,300	4,772	5,100
22	100-41999012	Reimbursement of Transportation Cost	24,000	26,002	28,100
23	100-41999013	SFS Cost Reimbursement	110,000	119,616	120,000
24	100-41999014	Employee Reimbursement-Cellphone	1,000	939	1,000
25	100-41999018	Fingerprinting Fees	7,000	7,100	7,380
26	100-41999024	Employee Reimbursement-Uniforms	2,280	2,280	2,280
27	100-41999041	Bus Use Fees-Outside LEA	9,000	9,753	10,600
28	100-41999042	Restitution	2,200	1,743	1,740
29	100-41999045	Field Trip Fees	53,000	67,847	68,000
30	100-41999046	Extra Duty Pay Reimbursement	129,000	123,571	126,000
31	100-41999047	Substitute Pay Reimbursement	68,000	63,035	65,000
32	100-41999056	Extended Leave Reimbursement	186,000	214,609	230,000
33	100-41999092	Parapro Test Rebate	270	270	-
34	100-41999122	Bus Use Fees - Schools	205,800	191,884	200,000
35	100-41999143	Student of the Year	1,600	1,551	1,500
36		Total Local Revenues	21,484,952	21,438,755	21,686,825
37	100-43110	Minimum Foundation Program (MFP)	119,589,381	119,548,811	118,600,571
38	123-43110	MFP Supplemental Course	224,146	224,146	223,418
39	124-43110	MFP Career Development	45,934	45,934	-
40	127-43110	MFP High Cost Services (Special Needs)	-	23,700	-
41	100-43120	16th Section Land Fund Interest	8,956	8,956	8,956
42	100-43190036	WMHS-License Plate	1,800	2,000	2,000
43	100-43230	Professional Improvement Program (PIP)	118,000	103,656	103,000

**Ouachita Parish School Board
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	Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
44	100-43255	NonPublic Textbook Administration	2,559	-	2,314
45	100-43810	Revenue Sharing Const Tax	188,883	179,607	179,607
46	100-43815	Revenue Sharing-Other Taxes	633,750	602,631	602,631
47	100-43910	PIPS Retirement Contributions	34,094	27,116	28,000
48	121-43290	State Legislative Appropriation-Certified Supplement (One-Time)	1,172,675	1,456,161	678,740
49	123-43290	State Legislative Appropriation-Supplemental Course Academy	76,406	76,406	-
50		Total State Revenues	122,096,584	122,299,124	120,429,237
51	100-44330019	JROTC-Navy (OPHS)	77,500	61,885	79,350
52	100-44330036	JROTC-Air Force (WMHS)	32,217	32,217	32,217
53	100-44330046	JROTC-Navy (WOHS)	-	-	58,000
54	100-44330049	JROTC-Army (RHS)	18,317	18,317	18,317
55	118-44580	FEMA-Disaster Relief - March 2016 Flooding	-	-	195,000
55		Total Federal Revenues	128,034	112,419	382,884
OTHER FINANCING SOURCES					
56	100-45210	Transfer Indirect Costs	751,907	758,147	751,907
57	800-45220	Operating Transfers In (Local Grant Funds)	-	-	4,498
58	100-45300	Sale/Disposal of Property	9,500	12,279	12,000
59	100-45320	Insurance Proceeds from Losses	2,037	-	2,000
60	125-45320	Insurance Proceeds from Losses-October 2014 Windstorm	850,000	917,476	-
61		Total Other Financing Sources	1,613,444	1,687,902	770,405
TOTAL REVENUES & OTHER FINANCING SOURCES					
62	Total Revenues & Other Financing Sources		145,323,014	145,538,200	143,269,351

**Ouachita Parish School Board
Annual Operating Budget
General Fund
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	Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
EXPENDITURES					
Instruction - Regular Programs					
1	100-1100-00-000-5115	AIDES	74,076	74,304	74,897
2	100-1100-00-000-5121	CERTIFIED VACANCY	415,830	445,820	445,820
3	100-1100-00-000-5123	SUBSTITUTES-TEACHER ONLY	840,625	861,005	861,004
4	100-1100-00-000-5210	GROUP INSURANCE	18,573	23,812	25,003
5	100-1100-00-000-5211	STATE LIFE	32	32	32
6	100-1100-00-000-5213	HRA 1000	2,560	2,560	2,560
7	100-1100-00-000-5225	MEDICARE	22,868	19,920	20,079
8	100-1100-00-000-5231	TRSL CONTRIBUTIONS	110,954	121,580	118,556
9	100-1100-00-000-5250	UNEMPLOYMENT BENEFITS	4	418	167
10	100-1100-00-000-5260	WORKERS COMPENSATION	14,288	22,077	28,605
11	100-1100-00-000-5270	RETIREE HEALTH BENEFITS	3,136,237	2,941,126	3,085,047
12	100-1100-00-000-5530	COMMUNICATIONS	1,000	897	1,000
13	100-1100-00-000-5582	TRAVEL	1,357	129	1,000
14	100-1100-00-000-5610	SUPPLIES	94,575	74,751	95,000
15	100-1100-00-000-561520	TECH SUPPLIES-INVENTORY	31,062	31,062	6,120
16	100-1100-00-000-5642	TEXTBOOKS	-	128	-
17	100-1100-00-062-5270	RETIREE HEALTH BENEFITS	71,963	34,117	35,823
18	100-1100-00-074-5115	READING INTERVENTION-AIDES	12,921	12,921	13,024
19	100-1100-00-074-5210	READING INTERVENTION-GROUP INSURANCE	5,495	5,495	5,770
20	100-1100-00-074-5211	READING INTERVENTION-STATE LIFE	32	32	32
21	100-1100-00-074-5225	READING INTERVENTION-MEDICARE	157	170	171
22	100-1100-00-074-5231	READING INTERVENTION-TRSL CONTRIBUTIONS	3,445	3,674	3,591
23	100-1100-00-074-5582	READING INTERVENTION-TRAVEL	296	296	-
24	100-1105-00-000-5112	KINDERGARTEN TEACHER	2,657,741	2,656,389	2,622,515
25	100-1105-00-000-5210	KINDER-GROUP INSURANCE	485,360	485,108	509,363
26	100-1105-00-000-5211	KINDER-STATE LIFE	551	551	550
27	100-1105-00-000-5212	KINDER-KMG LIFE INSURANCE	617	617	617
28	100-1105-00-000-5213	KINDER-HRA 1000	4,001	4,001	4,001
29	100-1105-00-000-5225	KINDER-MEDICARE	38,585	38,855	39,165
30	100-1105-00-000-5231	KINDER-TRSL CONTRIBUTIONS	782,887	781,844	764,330
31	100-1105-00-000-5281	KINDER-SICK LEAVE SEVERANCE	10,000	-	10,000
32	100-1110-00-000-5112	ELEMENTARY TEACHER	21,572,067	21,319,455	20,404,176
33	100-1110-00-000-5210	ELEM-GROUP INSURANCE	3,805,263	3,764,582	3,963,661
34	100-1110-00-000-5211	ELEM-STATE LIFE	7,824	7,752	7,752
35	100-1110-00-000-5212	ELEM-KMG LIFE INSURANCE	9,030	8,905	8,905
36	100-1110-00-000-5213	ELEM-HRA 1000	14,004	14,004	14,004
37	100-1110-00-000-5214	ELEM-HSA 775	4,310	3,880	3,880
38	100-1110-00-000-5225	ELEM-MEDICARE	329,579	328,308	331,554
39	100-1110-00-000-5231	ELEM-TRSL CONTRIBUTIONS	6,458,175	6,372,809	6,243,007
40	100-1110-00-000-5233	ELEM-LSERS CONTRIBUTIONS	14,415	14,337	13,075
41	100-1110-00-000-5239	ELEM-LASERS CONTRIBUTIONS	15,277	15,326	13,977
42	100-1110-00-000-5281	ELEM-SICK LEAVE SEVERANCE	85,000	146,373	150,000
43	100-1110-00-074-5112	READING INTERVENTION-TEACHER	787,744	787,744	640,674
44	100-1110-00-074-5210	READING INTERVENTION-GROUP INS	138,403	137,324	144,189

**Ouachita Parish School Board
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	Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
45	100-1110-00-074-5211	READING INTERVENTION-STATE LIFE	356	356	356
46	100-1110-00-074-5212	READING INTERVENTION-KMG LIFE	88	88	87
47	100-1110-00-074-5225	READING INTERVENTION-MEDICARE	11,951	12,193	12,290
48	100-1110-00-074-5231	READING INTERVENTION-TRSL CONTRIBUTIONS	239,952	243,022	237,578
49	100-1110-00-074-5582	READING INTERVENTION-TRAVEL	1,232	1,848	3,000
50	100-1110-00-103-5112	PIPS-TEACHER	8,702	8,702	8,771
51	100-1110-00-103-5225	PIPS-MEDICARE	53	53	53
52	100-1110-00-106-5112	READ 180-TEACHER	230,661	230,661	232,506
53	100-1110-00-106-5210	READ 180-GROUP INSURANCE	38,832	38,832	40,773
54	100-1110-00-106-5211	READ 180-STATE LIFE	324	324	324
55	100-1110-00-106-5225	READ 180-MEDICARE	2,862	2,811	2,833
56	100-1110-00-106-5231	READ 180-TRSL CONTRIBUTIONS	69,662	68,367	66,835
57	100-1130-00-000-5112	SECONDARY TEACHER	9,679,699	9,400,638	9,200,223
58	100-1130-00-000-5210	SECONDARY-GROUP INSURANCE	1,708,504	1,657,480	1,740,353
59	100-1130-00-000-5211	SECONDARY-STATE LIFE	3,937	3,826	3,826
60	100-1130-00-000-5212	SECONDARY-KMG LIFE INSURANCE	5,040	4,879	4,878
61	100-1130-00-000-5213	SECONDARY-HRA 1000	10,001	10,001	10,001
62	100-1130-00-000-5214	SECONDARY-HSA 775	2,931	2,883	2,883
63	100-1130-00-000-5225	SECONDARY-MEDICARE	148,397	145,650	146,814
64	100-1130-00-000-5231	SECONDARY-TRSL CONTRIBUTIONS	2,939,274	2,859,709	2,795,651
65	100-1130-00-000-5250	SECONDARY-UNEMPLOYMENT BENEFITS	5,780	6,262	8,028
66	100-1130-00-000-5281	SECONDARY-SICK LEAVE SEVERANCE	25,000	52,137	50,000
67	100-1130-00-103-5112	SECONDARY PIPS-TEACHER	6,147	5,992	6,039
68	100-1130-00-103-5225	SECONDARY PIPS-MEDICARE	64	62	62
69	100-1130-00-106-5112	READ 180-TEACHER	93,335	91,842	92,576
70	100-1130-00-106-5210	READ 180-GROUP INSURANCE	16,297	16,027	16,828
71	100-1130-00-106-5211	READ 180-STATE LIFE	32	32	32
72	100-1130-00-106-5225	READ 180-MEDICARE	1,466	1,392	1,402
73	100-1130-00-106-5231	READ 180-TRSL CONTRIBUTIONS	30,049	28,501	27,862
74	Instruction - Regular Programs Total		57,359,811	56,459,061	55,425,860
School Instructional Fund Allocations					
75	100-1100-85-000-5430	REPAIRS & MAINTENACE	-	1,967	-
76	100-1100-85-000-5442	COPIER RENTALS	-	68,725	-
77	100-1100-85-000-5530	POSTAGE/ONLINE SERVICES	-	1,940	-
78	100-1100-85-000-5550	PRINTING & BINDING	-	189,096	-
79	100-1100-85-000-5610	SUPPLIES-ALLOCATION - \$20 PER STUDENT	412,964	142,262	362,534
80	100-1100-85-000-561020	TECH SUPPLIES	-	38,055	-
81	100-1100-85-000-5615	INVENTORY/SUPPLIES	-	3,773	-
82	100-1100-85-000-561520	TECH SUPPLIES-INVENTORY	-	3,308	-
83	100-1100-85-000-5642	TEXTBOOKS	-	876	-
84	100-1420-85-000-5610	ATHLETIC SUPPLIES	-	536	-
85	100-2650-85-000-5523	AUTO INSURANCE (BAND/ATHLETICS)	-	1,571	-
86	School Instructional Fund Allocations Total		412,964	452,110	362,534

**Ouachita Parish School Board
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	Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
Instruction - Special Education					
87	100-1200-00-000-5260	SPECIAL ED-WORKERS COMPENSATION	143	143	-
88	100-1210-00-000-5112	SPECIAL ED-TEACHER	3,626,653	3,616,811	3,204,753
89	100-1210-00-000-5115	SPECIAL ED- AIDE	1,830,793	1,813,871	1,790,436
90	100-1210-00-000-5121	SPECIAL ED-CERTIFIED VACANCY	4,850	-	-
91	100-1210-00-000-5123	SPED-SUBSTITUTES-TEACHER	84,955	74,853	74,852
92	100-1210-00-000-5124	SPED-SUBSTITUTES(NON-TEACHERS)	171,512	177,365	177,365
93	100-1210-00-000-5210	SPED-GROUP INSURANCE	1,156,310	1,152,443	1,210,065
94	100-1210-00-000-5211	SPED-STATE LIFE	4,335	4,306	4,305
95	100-1210-00-000-5212	SPED-KMG LIFE INS	1,465	1,465	1,465
96	100-1210-00-000-5213	SPED-HRA 1000	6,001	6,001	6,001
97	100-1210-00-000-5214	SPED-HSA 775	560	560	560
98	100-1210-00-000-5219	SPED-DEATH BENEFIT-SUPPORT	5,000	5,000	5,000
99	100-1210-00-000-5225	SPED-MEDICARE	83,784	82,898	83,561
100	100-1210-00-000-5231	SPED-TRSL CONTRIBUTIONS	1,506,162	1,482,510	1,449,301
101	100-1210-00-000-5239	SPED-LASERS CONTRIBUTIONS	17,611	17,660	16,105
102	100-1210-00-000-5250	SPED-UNEMPLOYMENT BENEFITS	1,248	624	831
103	100-1210-00-000-5260	SPED-WORKERS COMPENSATION	4,455	8,054	13,216
104	100-1210-00-000-5270	SPED-RETIREE HEALTH BENEFITS	586,335	691,943	727,409
105	100-1210-00-000-5281	SPED-SICK LEAVE SEVERANCE	25,000	39,835	40,000
106	100-1210-00-103-5112	SPED PIPS-TEACHER	6,139	6,139	6,187
107	100-1210-00-103-5225	SPED PIPS-MEDICARE	70	70	70
108	100-1211-00-000-5112	SPED RESOURCE-TEACHER	812,449	809,400	815,875
109	100-1211-00-000-5210	SPED RESOURCE-GROUP INS	133,048	132,577	139,205
110	100-1211-00-000-5211	SPED RESOURCE-STATE LIFE	65	65	64
111	100-1211-00-000-5212	SPED RESOURCE-KMG LIFE INS	572	572	571
112	100-1211-00-000-5213	SPED RESOURCE-HRA 1000	2,000	2,000	2,000
113	100-1211-00-000-5225	SPED RESOURCE-MEDICARE	11,804	12,277	12,375
114	100-1211-00-000-5231	SPED RESOURCE-TRSL CONTRIBUTIONS	233,559	239,590	234,223
115	100-1211-00-000-5239	SPED RESOURCE-LASERS CONTRIBUTIONS	19,046	20,575	18,764
116	100-1214-00-000-5112	SPED ADAPTED PE-TEACHER	137,612	131,012	132,059
117	100-1214-00-000-5210	SPED ADAPTED PE-GROUP INSURANCE	28,719	27,776	29,164
118	100-1214-00-000-5211	SPED ADAPTED PE-STATE LIFE	351	351	351
119	100-1214-00-000-5225	SPED ADAPTED PE-MEDICARE	2,104	2,072	2,088
120	100-1214-00-000-5231	SPED ADAPTED PE-TRSL CONTRIBUTIONS	42,169	41,304	40,378
121	100-1216-00-000-5112	SPED PRESCHOOL-TEACHER	350,009	345,067	347,827
122	100-1216-00-000-5115	SPED PRESCHOOL-AIDE	143,510	141,763	142,897
123	100-1216-00-000-5210	SPED PRESCHOOL-GROUP INSURANCE	103,991	102,736	107,872
124	100-1216-00-000-5211	SPED PRESCHOOL-STATE LIFE	153	149	149
125	100-1216-00-000-5212	SPED PRESCHOOL-KMG LIFE INSURANCE	95	82	82
126	100-1216-00-000-5213	SPED PRESCHOOL-HRA 1000	343	200	200
127	100-1216-00-000-5225	SPED PRESCHOOL-MEDICARE	6,749	6,561	6,613
128	100-1216-00-000-5231	SPED PRESCHOOL-TRSL CONTRIBUTIONS	134,745	131,371	128,428
129	Instruction - Special Education Total		11,286,474	11,330,050	10,972,667

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Instruction - Gifted Talented Program					
130	100-1220-00-000-5112	GIFTED TALENTED-TEACHER	1,131,820	1,130,797	1,194,967
131	100-1220-00-000-5123	GIFTED TALENTED-SUBSTITUTES-TEACHER	13,138	12,508	12,507
132	100-1220-00-000-5210	GIFTED TALENTED-GROUP INSURANCE	186,686	186,215	195,526
133	100-1220-00-000-5211	GIFTED TALENTED-STATE LIFE	324	324	324
134	100-1220-00-000-5212	GIFTED TALENTED-KMG LIFE INS	476	476	476
135	100-1220-00-000-5225	GIFTED TALENTED-MEDICARE	17,118	17,114	17,250
136	100-1220-00-000-5231	GIFTED TALENTED-TRSL CONTRIBUTIONS	306,850	305,140	298,304
137	100-1220-00-000-5239	GIFTED TALENTED-LASERS CONTRIBUTIONS	7,989	8,038	7,331
138	100-1220-00-000-5270	GIFTED TALENTED-RETIREE HEALTH BENEFITS	270,803	88,415	92,898
139	100-1220-00-000-5281	GIFTED-TALENTED-SICK LEAVE SEVERANCE	7,200	7,195	7,200
140	100-1220-75-000-5610	SUPPLIES	-	51	-
141	Instruction - Gifted Talented Program Total		1,942,404	1,756,274	1,826,783
Instruction - Career & Technical Education					
142	100-1300-00-000-5123	CTE-SUBSTITUTES-TEACHER ONLY	52,815	50,065	50,065
143	100-1300-00-000-5225	CTE-MEDICARE	892	724	730
144	100-1300-00-000-5231	CTE-TRSL CONTRIBUTIONS	1,848	1,531	1,496
145	100-1300-00-000-5270	CTE-RETIREE HEALTH BENEFITS	151,836	119,107	125,145
146	100-1310-00-000-5112	AGRISCIENCE TEACHER	231,813	231,813	353,675
147	100-1310-00-000-5210	AGRISCIENCE-GROUP INSURANCE	28,025	28,025	44,125
148	100-1310-00-000-5212	AGRISCIENCE-KMG LIFE INSURANCE	328	278	278
149	100-1310-00-000-5225	AGRISCIENCE-MEDICARE	3,641	3,661	3,690
150	100-1310-00-000-5231	AGRISCIENCE-TRSL CONTRIBUTIONS	70,333	70,420	103,313
151	100-1310-00-000-5582	AGRISCIENCE-TRAVEL	3,000	-	-
152	100-1310-00-000-5610	AGRISCIENCE-SUPPLIES	4,000	-	-
153	100-1340-00-000-5112	HOME LIVING-TEACHER	577,182	574,232	578,825
154	100-1340-00-000-5210	HOME LIVING-GROUP INSURANCE	74,404	73,934	77,630
155	100-1340-00-000-5211	HOME LIVING-STATE LIFE	65	65	64
156	100-1340-00-000-5212	HOME LIVING-KMG LIFE INSURANCE	286	286	285
157	100-1340-00-000-5214	HOME LIVING-HSA 775	850	825	825
158	100-1340-00-000-5225	HOME LIVING-MEDICARE	8,758	9,004	9,075
159	100-1340-00-000-5231	HOME LIVING-TRSL CONTRIBUTIONS	164,601	166,400	162,672
160	100-1340-00-000-5281	HOME LIVING-SICK LEAVE SEVERANCE	6,498	-	-
161	100-1350-00-000-5112	TRADE&INDUSTRY-TEACHER	38,697	38,572	38,880
162	100-1350-00-000-5120	TRADE&INDUSTRY-TEMP EMPLOYEE	31,000	29,300	29,300
163	100-1350-00-000-5210	TRADE&INDUSTRY-GROUP INSURANCE	6,485	6,485	6,809
164	100-1350-00-000-5225	TRADE&INDUSTRY-MEDICARE	1,147	1,056	1,063
165	100-1350-00-000-5231	TRADE&INDUSTRY-TRSL CONTRIBUTIONS	11,909	12,103	11,832
166	100-1360-00-000-5112	BUSINESS EDUCATION-TEACHER	650,573	635,519	640,603
167	100-1360-00-000-5210	BUSINESS ED-GROUP INSURANCE	100,556	98,617	103,548
168	100-1360-00-000-5211	BUSINESS ED-STATE LIFE	675	675	675
169	100-1360-00-000-5212	BUSINESS ED-KMG LIFE INSURANCE	53	53	53
170	100-1360-00-000-5213	BUSINESS ED-HRA 1000	1,000	1,000	1,000
171	100-1360-00-000-5225	BUSINESS ED-MEDICARE	9,305	9,232	9,305
172	100-1360-00-000-5231	BUSINESS ED-TRSL CONTRIBUTIONS	171,577	168,033	164,268
173	100-1360-00-000-5281	BUSINESS ED-SICK LEAVE SEVERANCE	6,652	-	6,500

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174	100-1370-00-000-5112	HEALTH SCIENCE-TEACHER	47,168	43,547	43,895
175	100-1370-00-000-5225	HEALTH SCIENCE-MEDICARE	779	726	731
176	100-1370-00-000-5231	HEALTH SCIENCE-TRSL CONTRIBUTIONS	14,209	13,165	12,869
177	100-1370-00-103-5112	HEALTH SCIENCE PIPS-TEACHER	1,895	1,749	1,762
178	100-1370-00-103-5225	HEALTH SCIENCE PIPS-MEDICARE	27	25	25
179	100-1390-00-000-5112	OTHER CTE-TEACHER	143,789	137,755	138,856
180	100-1390-00-000-5210	OTHER CTE-GROUP INSURANCE	34,477	32,757	34,394
181	100-1390-00-000-5225	OTHER CTE-MEDICARE	1,903	2,052	2,068
182	100-1390-00-000-5231	OTHER CTE-TRSL CONTRIBUTIONS	40,215	42,612	41,657
183	100-1390-00-077-5113	STUDENT COE-SPECIALIST	41,215	15,710	15,836
184	100-1390-00-077-5210	STUDENT COE-GROUP INSURANCE	5,657	(842)	-
185	100-1390-00-077-5225	STUDENT COE-MEDICARE	603	322	325
186	100-1390-00-077-5231	STUDENT COE-TRSL CONTRIBUTIONS	11,523	5,476	5,352
187	Instruction - Career & Technical Education Total		2,754,264	2,626,068	2,823,499
Instruction - Other Programs-Band					
188	100-1410-00-000-5112	BAND(HS)-INSTRUCTOR	375,027	351,636	291,270
189	100-1410-00-000-5120	BAND(HS)-TEMP EMPLOYEE	3,540	4,123	4,123
190	100-1410-00-000-5123	BAND(HS)-SUBSTITUTES-TEACHER ONLY	3,100	3,440	3,440
191	100-1410-00-000-5210	BAND(HS)-GROUP INSURANCE	36,745	34,014	35,714
192	100-1410-00-000-5211	BAND(HS)-STATE LIFE	324	324	324
193	100-1410-00-000-5212	BAND(HS)-KMG LIFE INS	307	282	282
194	100-1410-00-000-5213	BAND(HS)-HRA 1000	2,000	2,000	2,000
195	100-1410-00-000-5214	BAND(HS)-HSA 775	850	850	850
196	100-1410-00-000-5225	BAND(HS)-MEDICARE	5,974	5,649	5,693
197	100-1410-00-000-5231	BAND(HS)-TRSL CONTRIBUTIONS	114,047	107,277	104,873
198	100-1410-00-000-5522	BAND(HS)-PROPERTY INSURANCE	171	171	173
199	100-1411-00-000-5112	BAND(MS)-INSTRUCTOR	346,549	322,017	324,593
200	100-1411-00-000-5123	BAND(MS)-SUBSTITUTES-TEACHER ONLY	2,833	2,768	2,767
201	100-1411-00-000-5210	BAND(MS)-GROUP INSURANCE	37,861	35,139	36,895
202	100-1411-00-000-5211	BAND(MS)-STATE LIFE	340	340	340
203	100-1411-00-000-5212	BAND(MS)-KMG LIFE INSURANCE	102	94	94
204	100-1411-00-000-5214	BAND(MS)-HSA 775	450	450	450
205	100-1411-00-000-5225	BAND(MS)-MEDICARE	4,672	4,314	4,348
206	100-1411-00-000-5231	BAND(MS)-TRSL CONTRIBUTIONS	104,269	96,182	94,027
207	100-1411-00-000-5615	BAND(MS)-INVENTORY/SUPPLIES	19,049	19,049	50,000
208	Instruction - Other Programs-Band Total		1,058,210	990,117	962,256
Instruction - Other Programs-Choir					
209	100-1412-00-000-5112	CHOIR(HS)-TEACHER	61,754	61,296	61,785
210	100-1412-00-000-5210	CHOIR(HS)-GROUP INSURANCE	5,657	5,657	5,939
211	100-1412-00-000-5225	CHOIR(HS)-MEDICARE	939	936	943
212	100-1412-00-000-5231	CHOIR(HS)-TRSL CONTRIBUTIONS	17,104	16,978	16,597
213	100-1413-00-000-5112	CHOIR(MS)-TEACHER	7,167	6,000	6,048
214	100-1413-00-000-5225	CHOIR(MS)-MEDICARE	859	987	994
215	100-1413-00-000-5231	CHOIR(MS)-TRSL CONTRIBUTIONS	15,200	16,985	16,604
216	Instruction - Other Programs-Choir Total		108,680	108,838	108,910

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Athletic Programs					
217	100-1414-89-000-5112	CHEER-INSTRUCTOR	118,080	116,850	118,080
218	100-1414-89-000-5120	CHEER-STUDENT WORKER	19,254	17,379	20,000
219	100-1414-89-000-5130	CHEER-EXTRA WORK(OT)	3,150	3,150	3,150
220	100-1414-89-000-5225	CHEER-MEDICARE	1,835	1,802	1,816
221	100-1414-89-000-5231	CHEER-TRSL CONTRIBUTIONS	31,298	31,041	30,345
222	100-1414-89-075-5120	CHEER-STUDENT COACH	-	-	-
223	100-1414-89-075-5225	CHEER-MEDICARE	-	-	-
224	100-1420-89-000-5111	ATHLETIC DIRECTOR	-	-	113,860
225	100-1420-89-103-5111	ATHLETIC DIRECTOR-PIPS	-	-	-
226	100-1420-89-119-5111	ATHLETIC DIRECTOR-COACH SUPP(HS)	-	-	14,000
227	100-1420-89-000-5112	HEAD COACH	452,421	422,025	311,541
228	100-1420-89-103-5112	HEAD COACH-PIPS	2,380	2,040	2,040
229	100-1420-89-118-5112	COACHING SUPPLEMENT (MS)	336,717	336,013	338,701
230	100-1420-89-119-5112	COACHING SUPPLEMENT (HS)	728,758	708,586	700,555
231	100-1420-89-075-5120	STUDENT COACHES	227,574	213,805	108,000
232	100-1420-89-119-5120	STUDENT COACHES(HS) SUPPLEMENT	2,500	1,750	-
233	100-1420-89-075-5122	NON-FACULTY COACHES	-	-	108,000
234	100-1420-89-000-5123	COACH SUBSTITUTES	615	865	865
235	100-1420-89-000-5130	COACH EXTRA SUMMER WORK(OT)	32,232	29,892	-
236	100-1420-89-119-5130	COACH (HS) EXTRA SUMMER WORK(OT)	-	-	29,892
237	100-1420-89-000-5210	GROUP INSURANCE	58,611	54,547	92,690
238	100-1420-89-000-5225	MEDICARE	6,553	6,188	6,237
239	100-1420-89-075-5225	MEDICARE	3,607	3,099	3,124
240	100-1420-89-118-5225	COACH SUPPL (MS)-MEDICARE	4,040	4,388	4,424
241	100-1420-89-119-5225	COACH SUPP(HS)-MEDICARE	8,618	9,124	9,197
242	100-1420-89-000-5231	TRSL CONTRIBUTIONS	123,573	116,047	113,448
243	100-1420-89-075-5231	TRSL CONTRIBUTIONS	4,487	3,218	3,146
244	100-1420-89-118-5231	COACH SUPP(MS)-TRSL CONTRIBUTIONS	83,133	82,865	81,009
245	100-1420-89-119-5231	COACH SUPP(HS)-TRSL CONTRIBUTIONS	186,458	181,777	177,705
246	100-1420-89-000-5233	LSERS CONTRIBUTIONS	30	30	28
247	100-1420-89-118-5233	COACH SUPP(MS)-LSERS CONTRIBUTIONS	1,120	1,329	1,212
248	100-1420-89-119-5233	COACH SUPP(HS)-LSERS CONTRIBUTIONS	705	604	551
249	100-1420-89-075-5250	UNEMPLOYMENT BENEFITS	747	387	374
250	100-1420-00-000-5260	WORKERS COMPENSATION	-	-	5,082
251	100-1420-89-000-5260	WORKERS COMPENSATION	9,020	10,404	-
252	100-1420-89-000-5281	SICK LEAVE SEVERANCE	-	-	6,000
253	100-1420-89-000-5282	ANNUAL LEAVE SEVERANCE	4,613	-	6,000
254	100-1420-89-000-5430	REPAIRS & MAINTENACE	15,183	15,183	15,183
255	100-1420-89-000-5529	CATATROPHIC INSURANCE	19,587	19,587	19,587
256	100-1420-89-000-5610	SUPPLIES	2,483	2,429	2,429
257	100-2130-89-182-5524	ATH TRAINERS-E&O INSURANCE	-	909	-
258	100-2139-89-000-5118	ATHLETIC TRAINERS	-	-	235,446
259	100-2139-89-000-5210	ATH TRAINERS-GROUP INSURANCE	-	-	35,415
260	100-2139-89-000-5225	ATH TRAINERS-MEDICARE	-	-	3,652
261	100-2139-89-000-5231	ATH TRAINERS-TRSL CONTRIBUTIONS	-	-	68,422
262	100-2139-89-000-5290	ATH TRAINERS-OTHER EMPLOYEE BENEFITS	-	-	1,547

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263	100-2139-89-000-5524	ATH TRAINERS-E&O INSURANCE	-	-	909
264	100-2139-89-000-5530	ATH TRAINERS-COMMUNICATIONS	-	-	2,011
265	100-2139-89-000-5582	ATH TRAINERS-TRAVEL	-	-	1,500
266	100-2139-89-000-5610	ATH TRAINERS-SUPPLIES	-	-	520
267	100-2139-89-182-5112	ATH TRAINERS-TEACHER	258,332	233,577	-
268	100-2139-89-182-5210	ATH TRAINERS-GROUP INSURANCE	37,103	33,729	-
269	100-2139-89-182-5225	ATH TRAINERS-MEDICARE	6,168	3,623	-
270	100-2139-89-182-5231	ATH TRAINERS-TRSL CONTRIBUTIONS	77,011	69,990	-
271	100-2139-89-182-5290	ATH TRAINERS-OTHER EMPLOYEE BENEFITS	1,500	1,547	-
272	100-2139-89-182-5530	ATH TRAINERS-COMMUNICATIONS	2,100	2,114	-
273	100-2139-89-182-5582	ATH TRAINERS-TRAVEL	1,853	853	-
274	100-2139-89-182-5610	ATH TRAINERS-SUPPLIES	1,120	520	-
275	100-2219-89-000-5582	DISTRICT ADMIN-TRAVEL	-	-	2,000
276	100-2620-89-000-5320	EDUCATIONAL SERVICES	-	3,125	-
277	100-2620-89-000-5430	REPAIRS & MAINTENACE SVCS	-	-	3,125
278	Athletic Programs Total		2,874,569	2,746,390	2,802,818
JROTC Programs					
279	100-1450-00-000-5112	JROTC-INSTRUCTOR	318,178	306,262	405,684
280	100-1450-00-000-5210	JROTC-GROUP INSURANCE	16,624	16,624	17,455
281	100-1450-00-000-5225	JROTC-MEDICARE	5,388	5,149	5,190
282	100-1450-00-000-5231	JROTC-TRSL CONTRIBUTIONS	94,995	89,952	87,936
283	100-1450-00-000-5250	JROTC-UNEMPLOYMENT BENEFITS	11,856	6,422	8,562
284	100-1450-00-000-5270	JROTC-RETIREE HEALTH BENEFITS	47	7,859	8,257
285	100-1450-00-000-5281	JROTC-SICK LEAVE SEVERANCE	16,950	16,950	-
286	100-1450-00-000-5282	JROTC-ANNUAL LEAVE SEVERANCE	7,037	7,037	-
287	100-1450-00-000-5430	JROTC-REPAIRS & MAINTENACE SVCS	3,206	4,661	3,493
288	100-1450-00-000-5582	JROTC-TRAVEL	5,000	8,092	2,500
289	100-1450-00-000-5610	JROTC-SUPPLIES	9,257	8,342	7,500
290	JROTC Programs Total		488,538	477,350	546,577
Alternative Instruction Programs					
291	100-1460-12-000-5610	AFTER SCHOOL-SUPPLIES	-	635	-
292	100-1460-00-127-5112	AFTER SCHOOL-TEACHER	630	855	861
293	100-1460-00-127-5225	AFTER SCHOOL-MEDICARE	8	11	11
294	100-1460-00-127-5231	AFTER SCHOOL-TRSL CONTRIBUTIONS	166	225	219
295	100-1480-00-000-5225	ALTERNATIVE PRG-MEDICARE	826	722	727
296	100-1480-00-000-5231	ALTERNATIVE PRG-TRSL CONTRIBUTIONS	16,202	13,646	13,340
297	100-1480-00-000-5270	ALTERNATIVE PRG-RETIREE HEALTH BENEFITS	477	35,325	37,115
298	100-1480-00-100-5225	OPTIONS PRG-MEDICARE	86	88	89
299	100-1480-00-100-5231	OPTIONS PRG-TRSL CONTRIBUTIONS	1,667	1,644	1,607
300	100-1480-00-110-5115	IN-SCH SUSPENSION-AIDES	36,140	36,357	36,647
301	100-1480-00-110-5210	IN-SCH SUSPENSION-GROUP INSURANCE	11,859	11,859	12,451
302	100-1480-00-110-5211	IN-SCH SUSPENSION-STATE LIFE	32	32	32
303	100-1480-00-110-5225	IN-SCH SUSPENSION-MEDICARE	477	500	503
304	100-1480-00-110-5231	IN-SCH SUSPENSION-TRSL CONTRIBUTIONS	9,989	10,376	10,143
305	Alternative Instruction Programs Total		78,559	112,276	113,745

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Other Instructional Programs					
306	100-1490-00-000-5130	OTHER INSTRUCTIONAL PRG-EXTRA WORK(OT)	11,675	6,950	6,950
307	100-1490-00-000-5225	OTHER INSTRUCTIONAL PRG-MEDICARE	95	94	94
308	100-1490-00-000-5231	OTHER INSTRUCTIONAL PRG-TRSL CONTRIBUTIONS	1,852	1,828	1,786
309	100-1400-00-000-5260	WORKERS COMPENSATION	260	260	-
310	100-1400-00-000-5270	RETIREE HEALTH BENEFITS	-	109,718	115,906
311	100-1490-00-000-5270	OTHER INSTRUCTIONAL PRG-RETIREE HEALTH BENEFITS	94,628	7,505	7,885
312	100-1490-00-078-5120	AT-RISK TUTORING-TEMP EMPLOYEE	3,840	2,460	2,460
313	100-1490-00-078-5225	AT-RISK TUTORING-MEDICARE	70	36	35
314	Other Instructional Programs Total		112,420	128,850	135,116
Language Acquisition Program					
315	100-1520-00-000-5112	ESL-TEACHER	91,210	135,068	-
316	100-1520-53-000-5112	ESL TEACHER	-	-	86,000
317	100-1520-00-000-5210	ESL-GROUP INSURANCE	24,384	32,558	-
318	100-1520-53-000-5210	ESL GROUP INSURANCE	-	-	23,336
319	100-1520-00-000-5225	ESL-MEDICARE	1,438	2,060	-
320	100-1520-53-000-5225	ESL MEDICARE	-	-	1,200
321	100-1520-00-000-5231	ESL-TRSL CONTRIBUTIONS	27,490	40,659	-
322	100-1520-53-000-5231	ESL TRSL CONTRIBUTIONS	-	-	24,000
323	100-1520-00-000-5270	ESL-RETIREE HEALTH BENEFITS	-	15,392	16,173
324	100-1520-00-000-5582	ESL-TRAVEL	3,943	3,279	-
325	100-1520-53-000-5582	ESL TRAVEL	-	-	5,500
326	100-1520-00-103-5112	ESL-PIPS-TEACHER	3,722	3,722	-
327	100-1520-00-103-5225	ESL-PIPS-MEDICARE	51	51	-
328	Language Acquisition Program Total		152,238	232,789	156,209
Child Welfare & Attendance Services					
329	100-2111-73-000-5111	DIRECTOR OF CHILD WELFARE	201,177	201,398	98,948
330	100-2111-73-103-5111	DIRECTOR-PIPS	1,894	1,894	-
331	100-2111-73-000-5210	GROUP INSURANCE	11,314	11,314	5,935
332	100-2111-73-000-5212	KMG LIFE INSURANCE	278	278	252
333	100-2111-73-000-5225	MEDICARE	1,423	1,425	1,435
334	100-2111-73-000-5231	TRSL CONTRIBUTIONS	53,046	52,968	25,232
335	100-2111-73-000-561020	TECH SUPPLIES	1,000	769	1,000
336	100-2110-73-000-5114	ADMINISTRATIVE ASSISTANT	29,514	29,549	29,785
337	100-2110-73-000-5210	GROUP INSURANCE	5,397	5,397	5,666
338	100-2110-73-000-5211	STATE LIFE	22	32	32
339	100-2110-73-000-5225	MEDICARE	400	401	404
340	100-2110-73-000-5231	TRSL CONTRIBUTIONS	7,786	7,771	7,597
341	100-2110-00-000-5270	RETIREE HEALTH BENEFITS	56,569	25,346	26,629
342	100-2110-73-000-5300	PROFESSIONAL & TECH SVCS	12,000	11,575	12,000
343	100-2110-73-000-5442	COPIER RENTAL	1,368	1,257	1,400
344	100-2110-73-000-5530	POSTAGE	364	366	500
345	100-2110-73-000-5550	PRINTING & BINDING	1,500	1,115	1,500
346	100-2110-73-000-5582	TRAVEL	1,200	451	1,200
347	100-2110-73-000-5610	SUPPLIES	3,000	2,113	3,000
348	100-2110-73-000-561020	TECH SUPPLIES	1,000	673	1,000

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349	100-2110-73-000-5626	GASOLINE	1,135	940	1,100
350	100-2650-73-000-5523	AUTO INSURANCE	393	393	398
351	100-1480-73-110-5112	ISS & SAT SCH-TEACHER	6,900	6,720	6,774
352	100-1480-73-110-5115	ISS & SAT SCH-AIDES	6,160	5,180	5,221
353	100-1480-73-110-5120	ISS & SAT SCH-STUDENT WORKER	3,960	1,760	1,760
354	100-1480-73-110-5225	ISS & SAT SCH-MEDICARE	164	171	172
355	100-1480-73-110-5231	ISS & SAT SCH-TRSL CONTRIBUTIONS	3,578	3,122	3,052
356	100-2620-73-110-5116	ISS & SAT SCH-CUSTODIAN	2,790	2,160	2,177
357	100-2620-73-110-5225	ISS & SAT SCH-MEDICARE	14	11	12
358	100-2620-73-110-5233	ISS & SAT SCH-LSERS CONTRIBUTIONS	843	652	595
359	100-1100-73-184-5610	PBIS SUPPLIES	-	600	-
360	100-2190-73-184-5610	PBIS SCHOOL ALLOC-SUPPLIES	32,000	29,793	32,000
361	Child Welfare & Attendance Services Total		448,189	407,595	276,776
School Counseling Services					
362	100-2100-00-000-5260	WORKERS COMPENSATION	5,765	5,955	698
363	100-2122-00-000-5113	SCHOOL COUNSELORS	1,432,384	1,396,543	1,454,388
364	100-2122-00-000-5114	SECRETARY/CLERK	70,561	69,811	70,369
365	100-2122-00-000-5210	GROUP INSURANCE	206,915	194,782	204,520
366	100-2122-00-000-5211	STATE LIFE	433	413	412
367	100-2122-00-000-5212	KMG LIFE INSURANCE	1,920	1,864	1,863
368	100-2122-00-000-5214	HSA 775	540	504	503
369	100-2122-00-000-5225	MEDICARE	22,489	22,434	22,613
370	100-2122-00-000-5231	TRSL CONTRIBUTIONS	414,646	411,980	402,751
371	100-2122-00-000-5270	RETIREE HEALTH BENEFITS	134,277	133,444	140,211
372	100-2122-00-000-5281	SICK LEAVE SEVERANCE	22,000	19,563	20,000
373	100-2122-00-103-5113	PIPS-COUNSELORS	2,705	2,661	2,682
374	100-2122-00-103-5225	PIPS-MEDICARE	18	18	18
375	School Counseling Services Total		2,314,653	2,259,973	2,321,028
Student Health Services					
376	100-2134-00-000-5118	SCHOOL NURSES	680,448	681,903	687,358
377	100-2134-00-000-5124	SUBSTITUTES(NON-TEACHERS)	131,650	135,700	135,700
378	100-2134-00-000-5210	GROUP INSURANCE	115,837	117,470	123,343
379	100-2134-00-000-5211	STATE LIFE	499	499	498
380	100-2134-00-000-5212	KMG LIFE INSURANCE	699	699	699
381	100-2134-00-000-5225	MEDICARE	12,810	12,565	12,665
382	100-2134-00-000-5231	TRSL CONTRIBUTIONS	212,128	211,813	207,067
383	100-2134-00-000-5270	RETIREE HEALTH BENEFITS	22,296	63,914	67,154
384	100-2840-83-000-5340	SCHOOL BASED HEALTH-TECHNICAL SERVICES	5,461	4,711	-
385	100-2130-00-078-5524	ERRORS & OMISSIONS INS	8,947	8,947	17,893
386	Student Health Services Total		1,190,775	1,238,221	1,252,377
Other Pupil Support Programs					
387	100-2190-00-000-5119	OTHER SALARIES	22,609	23,245	23,431
388	100-2190-00-000-5120	OTH EMP-STUDENT-TEMP EMP	514	514	513
389	100-2190-00-000-5210	GROUP INSURANCE	10,333	10,333	10,849
390	100-2190-00-000-5225	MEDICARE	226	211	213
391	100-2190-00-000-5231	TRSL CONTRIBUTIONS	6,718	6,114	5,976

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392	100-2190-00-000-5270	RETIREE HEALTH BENEFITS	-	29,074	30,547
393	100-2190-00-045-5120	FIELD TRIPS - TEMP EMPLOYEE	-	2,281	2,281
394	100-2190-00-045-5225	FIELD TRIPS-MEDICARE	-	29	28
395	100-2190-00-045-5231	FIELD TRIPS-TRSL CONTRIBUTIONS	-	574	560
396	100-2190-00-045-5233	FIELD TRIPS-LSERS CONTRIBUTIONS	-	30	27
397	100-2190-00-046-5120	EXTRA DUTY-TEMP EMPLOYEES	2,340	5,621	5,620
398	100-2190-00-046-5130	EXTRA DUTY-(OVERTIME)	2,560	227	226
399	100-2190-00-046-5225	EXTRA DUTY-MEDICARE	16	81	81
400	100-2190-00-046-5231	EXTRA-DUTY-TRSL CONTRIBUTIONS	284	1,538	1,503
401	100-2190-00-117-5113	GRADUATION COACHES	206,111	201,900	203,515
402	100-2190-00-117-5130	GRAD COACH-EXTRA WORK(OT)	6,213	3,213	3,212
403	100-2190-00-117-5210	GRAD COACH-GROUP INSURANCE	27,817	31,472	33,045
404	100-2190-00-117-5211	GRAD COACH-STATE LIFE	297	324	324
405	100-2190-00-117-5212	GRAD COACH-KMG LIFE INSURANCE	31	28	28
406	100-2190-00-117-5225	GRAD COACH-MEDICARE	3,225	3,180	3,205
407	100-2190-00-117-5231	GRAD COACH-TRSL CONTRIBUTIONS	51,101	52,343	51,170
408	100-2190-00-117-5270	GRAD COACH-RETIREE HEALTH INS	8,564	-	-
409	100-2190-00-340-5115	HALL MONITOR-PARAPROFESSIONAL	66,750	65,295	65,817
410	100-2190-00-340-5210	HALL MONITOR-GROUP INSURANCE	21,190	19,309	20,274
411	100-2190-00-340-5211	HALL MONITOR-STATE LIFE	35	32	32
412	100-2190-00-340-5225	HALL MONITOR-MEDICARE	934	929	936
413	100-2190-00-340-5231	HALL MONITOR-TRSL CONTRIBUTIONS	18,928	18,478	18,063
414	100-2190-00-340-5281	HALL MONITOR-SICK LEAVE SEVERANCE	2,500	2,483	2,500
415	Other Pupil Support Programs Total		459,296	478,857	483,976
Pupil Support Services Department					
416	100-2113-61-000-5113	SOCIAL WORKER	214,882	198,081	203,808
417	100-2113-61-000-5210	SOCIAL WORK-GROUP INSURANCE	28,024	26,872	28,216
418	100-2113-61-000-5225	SOCIAL WORK-MEDICARE	3,111	2,894	2,917
419	100-2113-61-000-5231	SOCIAL WORK-TRSL CONTRIBUTIONS	63,595	58,689	57,374
420	100-2113-61-000-5582	SOCIAL WORK-TRAVEL	1,834	2,681	2,800
421	100-2113-61-000-5610	SOCIAL WORK-SUPPLIES	-	-	1,600
422	100-2123-61-000-5550	PUPIL SUPPORT-PRINTING & BINDING	-	372	-
423	100-2123-61-000-5610	PUPIL SUPPORT-SUPPLIES	-	267	-
424	100-2130-61-000-5524	PUPIL SUPPORT-ERRORS & OMISSIONS INS	12,086	12,086	12,086
425	100-2140-61-000-5114	PUPIL SUPPORT-SECRETARY	-	-	-
426	100-2140-61-000-5210	PUPIL SUPPORT-GROUP INSURANCE	-	-	-
427	100-2140-61-000-5225	PUPIL SUPPORT-MEDICARE	-	-	-
428	100-2140-61-000-5231	PUPIL SUPPORT-TRSL CONTRIBUTIONS	-	-	-
429	100-2140-61-000-5282	PUPIL SUPPORT-ANNUAL LEAVE SEVERANCE	1,712	-	-
430	100-2140-61-000-5550	PUPIL SUPPORT-PRINTING & BINDING	7,259	1,255	5,000
431	100-2140-61-000-5582	PUPIL SUPPORT-TRAVEL	-	-	2,000
432	100-2140-61-000-5610	PUPIL SUPPORT-SUPPLIES	26,500	12,579	15,000
433	100-2140-61-000-561020	PUPIL SUPPORT-TECH SUPPLIES	15,000	10,116	15,000
434	Pupil Support Services Department Total		374,003	325,892	345,801

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Psychology Services					
435	100-2143-00-000-5113	PSYCHOLOGISTS	4,669	4,310	4,344
436	100-2143-61-000-5113	PSYCHOLOGISTS	452,883	412,422	505,722
437	100-2143-61-000-5210	GROUP INSURANCE	45,394	43,739	45,926
438	100-2143-61-000-5212	KMG LIFE INSURANCE	635	560	560
439	100-2143-00-000-5225	MEDICARE	56	52	52
440	100-2143-61-000-5225	MEDICARE	6,505	6,422	6,473
441	100-2143-00-000-5231	TRSL CONTRIBUTIONS	1,134	1,134	1,108
442	100-2143-61-000-5231	TRSL CONTRIBUTIONS	107,013	104,919	102,569
443	100-2143-61-000-5239	LASERS CONTRIBUTIONS	22,467	24,369	22,224
444	100-2140-00-000-5270	RETIREE HEALTH BENEFITS	103,163	18,446	19,380
445	100-2143-00-000-5270	RETIREE HEALTH BENEFITS	2,284	27,324	28,709
446	100-2143-61-000-5582	TRAVEL	5,500	6,219	6,500
447	100-2143-61-000-5610	SUPPLIES	-	-	3,000
448	Psychology Services Total		751,703	649,914	746,567
Diagnostic Services					
449	100-2145-61-000-5113	EDUCATION DIAGNOSTICIANS	372,338	344,250	416,721
450	100-2145-61-000-5210	GROUP INSURANCE	53,671	52,764	55,402
451	100-2145-61-000-5212	KMG LIFE INSURANCE	928	854	854
452	100-2145-61-000-5225	MEDICARE	5,282	5,306	5,348
453	100-2145-61-000-5231	TRSL CONTRIBUTIONS	89,044	94,544	92,426
454	100-2145-61-000-5281	SICK LEAVE SEVERANCE	6,943	6,943	6,943
455	100-2145-61-000-5550	PRINTING & BINDING	-	39	37
456	100-2145-61-000-5582	TRAVEL	4,500	5,396	5,500
457	100-2145-61-000-5610	SUPPLIES	-	-	2,000
458	100-2145-61-103-5113	THERAP/SPEC/COUNSELOR	1,334	1,231	1,241
459	100-2145-61-103-5225	MEDICARE	15	15	16
460	Diagnostic Services Total		534,055	511,341	586,488
Speech Therapy Services					
461	100-2145-00-000-5270	RETIREE HEALTH BENEFITS	-	25,349	26,634
462	100-2152-00-000-5113	SPEECH THERAPISTS	29,722	29,722	-
463	100-2152-61-000-5113	SPEECH THERAPISTS	1,087,965	1,088,696	1,156,965
464	100-2152-00-000-5210	SPEECH THERAPY-GROUP INSURANCE	10,038	10,038	10,539
465	100-2152-61-000-5210	GROUP INSURANCE	181,737	181,737	201,647
466	100-2152-61-000-5211	STATE LIFE	65	65	65
467	100-2152-61-000-5212	KMG LIFE INSURANCE	571	572	572
468	100-2152-00-000-5225	SPEECH THERAPY-MEDICARE	361	415	418
469	100-2152-61-000-5225	MEDICARE	16,754	16,866	17,430
470	100-2152-00-000-5231	SPEECH THERAPY-TRSL CONTRIBUTIONS	8,431	9,403	9,192
471	100-2152-61-000-5231	TRSL CONTRIBUTIONS	318,342	313,832	314,350
472	100-2150-00-000-5270	THERAPISTS-RETIREE HEALTH BENEFITS	113,217	81,674	98,764
473	100-2152-61-103-5113	SPEECH THERAPIST-PIPS	1,297	1,297	1,307
474	100-2152-61-103-5225	PIPS-MEDICARE	17	17	18
475	100-2154-00-000-5115	SIGN LANGUAGE INTERPRETERS	17,922	17,922	28,551
476	100-2154-00-000-5210	SIGN LANGUAGE-GROUP INSURANCE	471	471	494
477	100-2154-00-000-5225	SIGN LANGUAGE-MEDICARE	283	271	273

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478	100-2154-00-000-5231	SIGN LANGUAGE-TRSL CONTRIBUTIONS	5,288	5,044	4,930
479	Speech Therapy Services Total		1,792,481	1,783,390	1,872,149
Occupational Therapy Services					
480	100-2160-00-000-5270	OT-RETIREE HEALTH BENEFITS	-	35,398	37,192
481	100-2161-61-000-5113	OCCUPATIONAL THERAPISTS	314,237	312,500	315,000
482	100-2161-61-000-5210	GROUP INSURANCE	47,856	47,886	50,281
483	100-2161-61-000-5211	STATE LIFE	8	8	8
484	100-2161-61-000-5225	MEDICARE	4,885	4,753	4,791
485	100-2161-61-000-5231	TRSL CONTRIBUTIONS	95,718	93,553	91,458
486	100-2166-61-000-5113	ORIENTATION MOBILITY THERAPISTS	41,799	41,799	42,133
487	100-2166-61-000-5210	GROUP INSURANCE	10,038	10,038	10,539
488	100-2166-61-000-5225	MEDICARE	636	637	1,815
489	100-2166-61-000-5231	TRSL CONTRIBUTIONS	12,744	12,705	12,420
490	100-2169-00-000-5113	OT-ORIENTATION MOBILITY THERAPISTS	106,572	80,215	80,857
491	100-2169-00-000-5210	OT-GROUP INSURANCE	16,682	16,682	17,516
492	100-2169-00-000-5212	OT-KMG LIFE INSURANCE	59	59	59
493	100-2169-00-000-5214	OT-HSA 775	200	200	200
494	100-2169-00-000-5225	OT-MEDICARE	1,641	1,257	1,267
495	100-2169-00-000-5231	OT-TRSL CONTRIBUTIONS	33,225	25,918	25,337
496	Occupational Therapy Services Total		686,300	683,609	690,873
Instructional Support Programs					
497	100-2200-00-000-5260	WORKERS COMPENSATION	4,659	6,482	6,695
498	100-2200-00-000-5270	RETIREE HEALTH BENEFITS	29,046	41,323	43,415
499	100-2211-00-000-5111	REGULAR PRG-DIRECTOR	7,180	-	-
500	100-2211-00-000-5210	REGULAR PRG-GROUP INSURANCE	470	-	-
501	100-2211-00-000-5231	REGULAR PRG-TRSL CONTRIBUTIONS	1,888	-	-
502	100-2211-00-000-5270	REGULAR PRG-RETIREE HEALTH INS	-	(1,630)	-
503	100-2213-00-000-5111	GIFTED TALENTED-SUPERVISOR	41,095	41,095	41,423
504	100-2213-00-000-5210	GIFTED TALENTED-GROUP INSURANCE	5,167	4,736	4,972
505	100-2213-00-000-5225	GIFTED TALENTED-MEDICARE	546	546	550
506	100-2213-00-000-5231	GIFTED TALENTED-TRSL CONTRIBUTIONS	10,808	10,808	10,565
507	100-2213-00-000-5270	GIFTED TALENTED-RETIREE HEALTH INS	16,956	2,239	2,352
508	100-2215-00-000-5270	CTE-RETIREE HEALTH BENEFITS	-	3,066	3,221
509	100-2216-00-000-5270	ADULT ED-RETIREE HEALTH BENEFITS	36,213	-	-
510	100-2219-00-000-5270	OTHER PROGRAMS-RETIREE HEALTH INS	48,070	(2,479)	8,404
511	Instructional Support Programs Total		202,098	106,186	121,597
School-Based Curriculum Programs					
512	100-2220-00-000-5113	SCHOOL CURRICULUM COORDINATORS	955,602	886,724	963,612
513	100-2220-00-000-5130	CURRICULUM-EXTRA WORK(OT)	-	-	-
514	100-2220-00-000-5210	CURRICULUM-GROUP INSURANCE	108,488	107,001	112,350
515	100-2220-00-000-5211	CURRICULUM-STATE LIFE	453	440	440
516	100-2220-00-000-5225	CURRICULUM-MEDICARE	13,613	13,791	13,901
517	100-2220-00-000-5231	CURRICULUM-TRSL CONTRIBUTIONS	243,317	241,802	236,385
518	100-2220-00-000-5270	CURRICULUM-RETIREE HEALTH BENEFITS	89,410	113,695	119,458
519	100-2220-00-000-5281	CURRICULUM-SICK LEAVE SEVERANCE	-	7,004	7,000

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520	100-2220-00-103-5113	CURRICULUM-PIPS-COORDINATOR	7,284	6,520	6,571
521	100-2220-00-103-5225	CURRICULUM-PIPS -MEDICARE	106	70	70
522	100-2231-00-103-5113	STAFF TRAINING-REGULAR-PIPS-SPECIALIST	2,996	2,568	2,588
523	100-2231-00-103-5225	STAFF TRAINING-REGULAR-PIPS-MEDICARE	14	16	15
524	School-Based Curriculum Programs Total		1,421,283	1,379,630	1,462,390
Professional Development Services					
525	100-2239-00-000-5150	STAFF TRAINING OTHER-STIPEND PAY	3,820	3,820	3,820
526	100-2239-00-000-5225	STAFF TRAINING OTHER-MEDICARE	55	55	55
527	100-2239-00-000-5231	STAFF TRAINING OTHER-TRSL CONTRIBUTIONS	1,005	1,005	982
528	100-2239-00-505-5130	STAFF TRAINING OTHER-EXTRA WORK(OT)	350	350	350
529	100-2239-00-505-5225	STAFF TRAINING OTHER-MEDICARE	5	5	4
530	100-2239-00-505-5231	STAFF TRAINING OTHER-TRSL CONTRIBUTIONS	92	92	89
531	Professional Development Services Total		5,327	5,327	5,300
Library Services					
532	100-2252-00-000-5112	LIBRARIANS	1,535,872	1,528,412	1,485,515
533	100-2252-00-000-5115	LIBRARY AIDES	204,086	205,387	207,029
534	100-2252-00-000-5210	GROUP INSURANCE	312,212	311,353	326,921
535	100-2252-00-000-5211	STATE LIFE	418	419	418
536	100-2252-00-000-5212	KMG LIFE INSURANCE	410	385	384
537	100-2252-00-000-5213	HRA 1000	3,001	3,001	3,001
538	100-2252-00-000-5225	MEDICARE	23,357	23,502	23,689
539	100-2252-00-000-5231	TRSL CONTRIBUTIONS	501,711	500,637	489,422
540	100-2252-00-000-5270	RETIREE HEALTH BENEFITS	330,696	150,371	157,997
541	100-2252-00-000-5281	SICK LEAVE SEVERANCE	7,500	-	7,500
542	100-2252-00-103-5112	PIPS-LIBRARIAN	1,535	1,417	1,428
543	Library Services Total		2,920,798	2,724,884	2,703,304
Computer Lab Services					
544	100-2259-00-000-5112	COMPUTER LAB INSTRUCTOR	78,165	78,165	78,790
545	100-2259-00-000-5115	COMPUTER LAB AIDE	228,237	228,218	230,044
546	100-2259-00-000-5210	GROUP INSURANCE	90,760	90,330	94,846
547	100-2259-00-000-5211	STATE LIFE	130	130	129
548	100-2259-00-000-5212	KMG LIFE INSURANCE	227	227	227
549	100-2259-00-000-5225	MEDICARE	3,728	3,681	3,710
550	100-2259-00-000-5231	TRSL CONTRIBUTIONS	89,059	88,942	86,949
551	100-2259-00-000-5270	RETIREE HEALTH BENEFITS	16,024	46,503	48,861
552	100-2259-00-000-5281	SICK LEAVE SEVERANCE	4,500	-	4,500
553	Computer Lab Services Total		510,830	536,198	548,056
Classroom Instructional Technology Services					
555	100-1100-65-000-561020	INSTRUCTIONAL TECH SUPPLIES	20,000	14,349	14,349
556	100-1100-65-000-561520	INSTRUCTIONAL TECH SUPPLIES-INVENTORY	145,000	134,794	134,794
557	100-1100-65-179-553020	SCHOOL MESSENGER-ONLINE SERVICES	73,000	72,844	72,844
558	100-1100-65-179-5550	SCHOOL MESSENGER-PRINTING	200	-	-
559	100-1100-65-179-5582	SCHOOL MESSENGER-TRAVEL	3,500	27	27
560	100-1100-65-179-561020	SCHOOL MESSENGER-TECH SUPPLIES	10,000	1,369	1,369
561	100-2259-65-000-5130	SCHOOL TECHNOLOGY COORDINATOR SUPPLEMENTS	36,000	36,000	36,000

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562	100-2259-65-000-5225	MEDICARE	430	432	436
563	100-2259-65-000-5231	TRSL CONTRIBUTIONS	8,416	8,416	8,227
564	100-2259-65-000-5810	DUES & FEES	1,150	1,150	1,150
565	Classroom Instructional Technology Services Total		298,096	269,551	269,366
Textbook Department					
566	100-1100-62-000-534020	REGULAR INSTRU-TECHNICAL SERVICES	4,500	4,500	-
567	100-1100-62-000-5642	REGULAR INSTRUCTION-TEXTBOOKS	1,181,485	1,156,485	650,000
568	100-1100-62-076-5642	REGULAR INSTRU-AP-TEXTBOOKS	20,000	-	20,000
569	100-1220-62-000-5642	GIFTED TALENTED-TEXTBOOKS	19,774	14,774	15,000
570	100-1340-62-000-5642	HOME LIVING-TEXTBOOKS	-	-	10,000
571	100-1350-62-000-5642	TRADE & INDUSTRY-TEXTBOOKS	-	-	30,000
572	100-1360-62-000-5642	BUSINESS ED-TEXTBOOKS	-	-	30,000
573	100-1370-62-000-5642	HEALTH SCIENCE-TEXTBOOKS	5,000	4,252	30,000
574	100-1370-62-133-5642	JUMPSTART-TEXTBOOKS	5,000	3,084	-
575	100-1390-62-000-5642	OTHER CTE-TEXTBOOKS	-	-	100,000
576	100-2169-62-000-5642	OCCUPATIONAL THERAPY-TEXTBOOKS	3,500	2,754	2,500
577	100-2530-62-000-5119	TEXTBOOK WAREHOUSE CLERK	29,032	29,032	29,264
578	100-2530-62-000-5120	TEXTBOOK WAREHOUSE-STUDENT WORKER	4,359	859	859
579	100-2530-62-000-5210	TEXTBOOK-GROUP INSURANCE	5,397	5,397	5,666
580	100-2530-62-000-5211	TEXTBOOK WAREHOUSE-STATE LIFE	59	32	32
581	100-2530-62-000-5225	TEXTBOOK WAREHOUSE-MEDICARE	434	434	438
582	100-2530-62-000-5233	TEXTBOOK WAREHOUSE-LSERS CONTRIBUTIONS	9,329	9,300	8,482
583	100-2530-62-000-5430	TEXTBOOK WAREHOUSE-REPAIRS & MAINTENACE	200	-	200
584	100-2530-62-000-5550	TEXTBOOK WAREHOUSE-PRINTING & BINDING	250	-	250
585	100-2530-62-000-5610	TEXTBOOK WAREHOUSE-SUPPLIES	680	255	2,193
586	100-2530-62-000-561020	TEXTBOOK WAREHOUSE-TECH SUPPLIES	850	350	350
587	100-2530-62-000-5626	TEXTBOOK WAREHOUSE-GASOLINE	4,085	1,938	-
588	100-2650-62-000-5523	TEXTBOOK WAREHOUSE-AUTO INSURANCE	793	393	393
589	Textbook Department Total		1,294,727	1,233,839	935,627
Elementary & Teacher Assessment & Accountability					
590	100-1100-60-000-5582	INSTRUCTIONAL TRAVEL	600	243	400
591	100-1100-60-000-5610	INSTRUCTIONAL SUPPLIES	3,000	2,991	3,000
592	100-1100-60-000-561020	INSTRUCTIONAL TECH SUPPLIES	100	79	100
593	100-2211-60-000-5111	DIRECTOR-ACCOUNTABILITY&ASSESSMENT	105,609	105,719	106,565
594	100-2211-60-000-5114	ADMINISTRATIVE ASSISTANT	34,585	34,620	34,897
595	100-2211-60-000-5210	GROUP INSURANCE	15,393	15,393	16,163
596	100-2211-60-000-5211	STATE LIFE	54	50	50
597	100-2211-60-000-5225	MEDICARE	1,335	1,395	1,406
598	100-2211-60-000-5231	TRSL CONTRIBUTIONS	36,963	36,909	36,082
599	100-2211-60-000-5442	OFFICE COPIER RENTAL	240	37	240
600	100-2211-60-000-5550	OFFICE PRINTING & BINDING	500	-	500
601	100-2211-60-000-5582	OFFICE TRAVEL	750	849	1,200
602	100-2211-60-000-5610	OFFICE SUPPLIES	500	497	600
603	100-2211-60-000-561020	OFFICE TECH SUPPLIES	3,000	2,357	3,000
604	100-2211-60-000-561520	OFFICE TECH SUPPLIES-INVENTORY	830	823	1,000
605	100-2211-60-103-5111	DIRECTOR PIPS	2,194	2,194	2,171

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606	100-2211-60-103-5225	PIPS-MEDICARE	29	29	32
607	100-2231-60-000-5442	PROFESS DEV-COPIER RENTAL	1,000	365	360
608	100-2231-60-000-5530	PROFESS DEV-POSTAGE	400	102	200
609	100-2231-60-000-5550	PROFESS DEV-PRINTING & BINDING	1,000	-	500
610	100-2231-60-000-5585	PROFESS DEV-TRAVEL-NONPUBLIC	-	-	500
611	100-2231-60-000-5610	PROFESS DEV-SUPPLIES	200	11	200
612	100-2231-60-000-561020	PROFESS DEV-TECH SUPPLIES	500	416	800
613	100-2231-60-105-5113	OPTAAP-SPECIALISTS	73,374	59,641	60,118
614	100-2231-60-105-5210	OPTAAP-GROUP INSURANCE	5,657	5,657	5,940
615	100-2231-60-105-5225	OPTAAP-MEDICARE	928	930	938
616	100-2231-60-105-5231	OPTAAP-TRSL CONTRIBUTIONS	17,526	17,397	17,008
617	100-2231-60-105-5582	OPTAAP-TRAVEL	3,000	2,280	2,500
618	100-2400-60-174-5582	SCHOOL COMPASS EVAL-TRAVEL	100	84	100
619	Elementary & Teacher Assessment & Accountability Total		309,367	291,068	296,570
Elementary, Testing & Curriculum Department					
620	100-1100-57-106-534020	READ 180-TECHNOLOGY SERVICES	24,900	24,663	24,900
621	100-1100-59-106-534020	READ 180-TECHNOLOGY SERVICES	-	229	-
622	100-1100-57-106-5610	READ 180-SUPPLIES	500	-	-
623	100-1100-57-106-561020	READ 180-TECH SUPPLIES	3,500	1,805	3,500
624	100-1100-57-106-573520	READ 180-SOFTWARE	112,726	112,726	112,726
625	100-1100-57-128-5610	TESTING-SUPPLIES	5,000	3,878	5,000
626	100-1100-57-128-561020	TESTING-TECH SUPPLIES	1,000	-	-
627	100-1100-57-143-5530	STUDENT OF THE YEAR-COMMUNICATIONS	300	300	300
628	100-1100-57-143-5582	STUDENT OF THE YEAR-TRAVEL	100	96	96
629	100-1100-57-143-5590	STUDENT OF THE YEAR-PURCHASED SERVICES	30	-	-
630	100-1100-57-143-5610	STUDENT OF THE YEAR-SUPPLIES	3,700	3,607	3,607
631	100-1110-57-128-5122	TESTING-SEASONAL EMPLOYEE	22,197	13,530	20,000
632	100-1110-57-128-5225	TESTING-MEDICARE	322	193	300
633	100-1110-57-128-5231	TESTING-TRSL CONTRIBUTIONS	2,795	1,884	2,550
634	100-1130-57-094-5590	ACT RETEST-SERVICES	9,000	7,278	-
635	100-1130-57-128-5122	TESTING-SEASONAL EMPLOYEE	4,036	3,620	4,000
636	100-1130-57-128-5225	TESTING-MEDICARE	59	53	60
637	100-1130-57-128-5231	TESTING-TRSL CONTRIBUTIONS	1,022	937	1,000
638	100-1460-57-129-5112	LEAP REMEDIATION-TEACHER	33,363	33,176	33,500
639	100-1460-57-129-5225	LEAP REMEDIATION-MEDICARE	385	433	437
640	100-1460-57-129-5231	LEAP REMEDIATION-TRSL CONTRIBUTIONS	7,217	8,124	8,543
641	100-1460-57-129-5233	LEAP REMEDIATION-LSERS CONTRIBUTIONS	432	215	-
642	100-1470-57-129-5442	LEAP REMEDIATION-COPIER RENTAL	350	-	-
643	100-1470-57-129-5610	LEAP REMEDIATION-SUPPLIES	2,000	228	-
644	100-1490-57-114-5582	SPELLING BEE-TRAVEL	3,672	3,672	3,672
645	100-1490-57-114-5610	SPELLING BEE-SUPPLIES	828	267	500
646	100-2211-57-000-5111	DIRECTOR	75,293	80,802	84,552
647	100-2211-59-000-5111	ELEMENTARY DIRECTOR	207,401	207,622	98,447
648	100-2211-59-000-5114	CLERICAL/SECRETARIAL	32,488	32,523	32,783
649	100-2211-57-000-5210	GROUP INSURANCE	10,288	10,288	10,802
650	100-2211-59-000-5210	GROUP INSURANCE	21,516	21,516	22,104
651	100-2211-59-000-5211	STATE LIFE	38	32	32

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652	100-2211-59-000-5212	KMG LIFE INSURANCE	557	557	-
653	100-2211-57-000-5225	MEDICARE	1,048	1,050	1,070
654	100-2211-59-000-5225	MEDICARE	1,785	2,065	1,582
655	100-2211-57-000-5231	TRSL CONTRIBUTIONS	-	-	-
656	100-2211-59-000-5231	TRSL CONTRIBUTIONS	54,705	53,532	33,464
657	100-2211-59-000-5281	SICK LEAVE SEVERANCE	-	21,339	-
658	100-2211-59-000-5282	ANNUAL LEAVE SEVERANCE	-	17,071	-
659	100-2211-59-000-5442	COPIER RENTAL	1,274	1,001	-
660	100-2211-59-000-5550	PRINTING & BINDING	505	121	-
661	100-2211-59-000-5582	TRAVEL	2,523	971	-
662	100-2211-59-000-5610	SUPPLIES	1,004	802	-
663	100-2211-59-000-561020	TECH SUPPLIES	101	79	-
664	100-2211-59-103-5111	DIRECTOR-PIPS	2,370	2,016	-
665	100-2211-59-103-5225	PIPS-MEDICARE	33	28	-
666	100-2214-57-000-5113	READING SPECIALISTS	-	-	64,206
667	100-2214-59-000-5113	PRESCHOOL COORDINATOR	74,701	64,206	-
668	100-2214-57-000-5210	READING-GROUP INSURANCE	-	-	10,390
669	100-2214-59-000-5210	GROUP INSURANCE	9,896	9,896	-
670	100-2214-57-000-5231	READING-TRSL CONTRIBUTIONS	-	-	16,373
671	100-2214-59-000-5231	TRSL CONTRIBUTIONS	18,637	18,598	-
672	100-2214-57-000-5582	READING-TRAVEL	-	-	200
673	100-2214-57-000-5610	READING-SUPPLIES	-	-	100
674	100-2214-59-000-561020	PRESCHOOL-TECH SUPPLIES	100	79	-
675	100-2219-57-000-5114	SECRETARY/CLERKS	55,804	55,874	102,403
676	100-2219-57-000-5210	GROUP INSURANCE	11,054	11,054	33,513
677	100-2219-57-000-5211	STATE LIFE	38	32	65
678	100-2219-57-000-5212	KMG LIFE INSURANCE	145	145	154
679	100-2219-57-000-5225	MEDICARE	724	725	1,825
680	100-2219-57-000-5231	TRSL CONTRIBUTIONS	14,725	14,695	28,513
681	100-2219-57-000-5281	SICK LEAVE SEVERANCE	14,000	-	-
682	100-2219-57-000-5282	ANNUAL LEAVE SEVERANCE	10,000	-	-
683	100-2220-57-000-5113	CURRICULUM SPECIALISTS	574,736	495,035	424,832
684	100-2220-57-000-5210	GROUP INSURANCE	46,558	46,558	54,300
685	100-2220-57-000-5211	STATE LIFE	38	32	32
686	100-2220-57-000-5212	KMG LIFE INSURANCE	299	299	299
687	100-2220-57-000-5225	MEDICARE	8,129	6,681	6,734
688	100-2220-57-000-5231	TRSL CONTRIBUTIONS	126,154	125,983	99,722
689	100-2220-57-000-5281	SICK LEAVE SEVERANCE	10,000	7,377	14,030
690	100-2220-57-000-5282	ANNUAL LEAVE SEVERANCE	9,900	5,902	11,224
691	100-2220-57-000-5290	OTHER EMPLOYEE BENEFITS	-	100	100
692	100-2220-57-000-5442	CURRICULUM-COPIER RENTAL	3,453	3,453	3,066
693	100-2220-57-000-5550	CURRICULUM-PRINTING & BINDING	175,000	147,262	160,000
694	100-2220-57-000-5582	CURRICULUM-TRAVEL	7,415	7,068	7,000
695	100-2220-59-000-5582	CURRICULUM TRAVEL	102	167	-
696	100-2220-57-000-5610	CURRICULUM-SUPPLIES	11,200	7,497	10,000
697	100-2220-57-000-561020	CURRICULUM-TECH SUPPLIES	7,500	4,671	7,500
698	100-2220-57-000-561520	CURRICULUM-TECH SUPPLIES-INVENTORY	2,500	-	2,500

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699	100-2220-57-103-5113	CURRICULUM-PIPS-SPECIALISTS	1,242	1,231	103
700	100-2220-57-128-5530	TESTING-POSTAGE	4,445	4,849	5,000
701	100-2220-57-128-5610	TESTING-SUPPLIES	200	22	200
702	100-2220-57-241-5130	CURRICULUM ALIGNMENT-EXTRA WORK(OT)	42,071	9,875	40,000
703	100-2220-57-241-5150	CURRICULUM ALIGNMENT-STIPEND PAY	-	5,494	-
704	100-2220-57-241-5225	CURRICULUM ALIGNMENT-MEDICARE	565	214	580
705	100-2220-57-241-5231	CURRICULUM ALIGNMENT-TRSL CONTRIBUTIONS	8,519	4,022	10,200
706	100-2231-57-000-5123	STAFF TRAINING-SUBSTITUTES-TEACHER ONLY	1,000	-	-
707	100-2231-57-000-5150	STAFF TRAINING-STIPEND PAY	1,200	1,190	1,200
708	100-2231-57-000-5225	STAFF TRAINING-MEDICARE	17	17	17
709	100-2231-57-000-5231	STAFF TRAINING-TRSL CONTRIBUTIONS	316	313	306
710	100-2231-59-000-5300	PROFESSIONAL & TECH SERVICES	1,350	1,350	-
711	100-2231-57-000-5442	STAFF TRAINING-COPIER RENTAL	1,770	1,416	1,500
712	100-2231-57-000-5530	STAFF TRAINING-POSTAGE	1,570	1,070	1,500
713	100-2231-57-000-5550	STAFF TRAINING-PRINTING & BINDING	1,000	-	1,000
714	100-2231-59-000-5582	PROFESS DEV TRAVEL	100	79	-
715	100-2231-59-000-5610	PROVESS DEV SUPPLIES	1,006	858	-
716	100-2234-59-000-5320	EDUCATIONAL SERVICES	-	100	-
717	100-2620-57-000-5610	FACILITY SUPPLIES	-	-	-
718	100-2721-57-129-5116	LEAP REMEDIATION-BUS DRIVER	15,000	14,880	15,000
719	100-2721-57-129-5225	LEAP REMEDIATION-MEDICARE	180	181	182
720	100-2721-57-129-5233	LEAP REMEDIATION-LSERS CONTRIBUTIONS	4,484	4,397	4,010
721	100-2800-57-082-5610	TEACHER OF YEAR-SUPPLIES	1,250	98	1,000
722	Elementary, Testing & Curriculum Department Total		1,932,456	1,759,373	1,650,406
Middle School Instruction & Counseling Support					
723	100-2120-88-000-5582	COUNSELING SERVICES-TRAVEL	5,000	1,982	7,500
724	100-2120-88-000-5610	COUNSELING SERVICES-SUPPLIES	1,000	53	1,000
725	100-2120-88-000-561020	COUNSELING SERVICES-TECH SUPPLIES	1,500	218	2,000
726	100-2130-88-000-5524	COUNSELING SERVICES-E&O INSURANCE	-	1,272	1,272
727	100-2211-88-000-5111	DIRECTOR OF MIDDLE SCHOOLS/COUNSELING	92,479	94,001	94,753
728	100-2211-88-000-5210	GROUP INSURANCE	-	5,397	5,666
729	100-2211-88-000-5231	TRSL CONTRIBUTIONS	24,322	24,722	24,168
730	100-2211-88-000-5530	COMMUNICATIONS	500	-	100
731	100-2211-88-000-5550	PRINTING & BINDING	1,000	12	500
732	100-2211-88-000-5582	TRAVEL	1,000	1,550	1,600
733	100-2211-88-000-5610	SUPPLIES	1,000	1,823	2,000
734	100-2211-88-000-561020	TECH SUPPLIES	1,000	1,574	-
735	100-2211-88-000-561520	TECH SUPPLIES-INVENTORY	1,000	-	-
736	100-2211-88-103-5111	DIRECTOR-PIPS	1,297	1,297	1,307
737	100-2220-88-000-5550	CURRICULUM-PRINTING & BINDING	-	-	1,000
738	100-2220-88-000-5610	CURRICULUM-SUPPLIES	-	-	500
739	100-2231-88-000-5320	PROFESSIONAL DEV-CONTRACT SERVICES	-	-	1,000
740	100-2231-88-000-5582	PROFESSIONAL DEV-TRAVEL	-	-	2,500
741	100-1480-88-096-5582	JAG INSTRUCTION-TRAVEL	1,325	2,484	2,484
742	100-1480-88-096-5610	JAG INSTRUCTION-SUPPLIES	2,500	-	-
743	100-1480-88-096-561020	JAG INSTRUCTION-TECH SUPPLIES	-	113	113
744	100-2239-88-096-5582	JAG-PROF DEV-TRAVEL	650	813	813

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745	100-2721-88-096-5116	JAG-BUS DRIVER	1,763	1,150	1,159
746	100-2721-88-096-5225	JAG-MEDICARE	24	11	11
747	100-2721-88-096-5233	JAG-LSERS CONTRIBUTIONS	86	216	197
748	100-2721-88-096-5590	JAG-BUS FUEL	1,265	771	771
749	Middle School Instruction & Counseling Support Total		138,711	139,458	152,414
Secondary Program Adminstration					
750	100-1100-58-172-5564	DUAL ENROLL-TUITION IN STATE(NON-LEA)	20,000	-	20,000
751	100-1130-58-111-553020	CREDIT RECOVERY-DATA/ONLINE SERVICES	58,725	58,725	58,725
752	100-1300-58-000-5569	CTE-TUITION-PAID TO OTHERS	5,000	-	-
753	100-1300-58-000-5582	CTE-TRAVEL	2,000	709	-
754	100-1300-58-000-5610	CTE-SUPPLIES	3,000	335	-
755	100-1300-58-000-5810	CTE-DUES & FEES	1,500	525	700
756	100-1310-58-000-5582	AGRISCIENCE-TRAVEL	6,000	3,389	6,000
757	100-1310-58-131-5610	AGRISCIENCE \$50 ALLOC-SUPPLIES	21,400	10,619	21,400
758	100-1310-58-131-5615	AGRISCIENCE \$50 ALLOC-INVENTORY/SUPPLIES	-	631	-
759	100-1340-58-000-5430	HOME LIVING-REPAIRS & MAINTENACE SVCS	3,400	4,305	4,500
760	100-1340-58-000-5582	HOME LIVING-TRAVEL	1,000	-	1,000
761	100-1340-58-000-561020	HOME LIVING-TECH SUPPLIES	1,000	-	1,000
762	100-1340-58-000-5615	HOME LIVING-INVENTORY/SUPPLIES	1,000	449	1,000
763	100-1340-58-000-5642	HOME LIVING-TEXTBOOKS	1,500	-	-
764	100-1340-58-136-5610	HOME LIVING \$7 ALLOC-SUPPLIES	14,800	10,426	14,800
765	100-1350-58-000-5610	TRADE&INDUSTRY-SUPPLIES	4,715	3,975	4,500
766	100-1360-58-000-561020	TRADE&INDUSTRY-TECH SUPPLIES	1,020	323	1,500
767	100-1360-58-000-561520	TRADE&INDUSTRY-TECH SUPPLIES-INVENTORY	500	-	-
768	100-1370-58-000-5610	HEALTH SCIENCE-SUPPLIES	1,000	15	1,000
769	100-1390-58-000-5610	OTHER CTE-SUPPLIES	-	-	1,000
770	100-1390-58-077-5120	COE STUDENT WORKERS	62,643	64,187	64,000
771	100-1390-58-077-5225	COE-MEDICARE	875	931	928
772	100-1390-58-088-5582	JUMPSTART-TRAVEL	1,000	95	1,000
773	100-1390-58-088-5642	JUMPSTART-TEXTBOOKS	2,000	1,978	-
774	100-1480-58-096-5582	ALTERNATIVE PROGRAM-TRAVEL	-	-	-
775	100-1490-58-172-5564	DUAL ENROLLMENT-TUITION	5,120	5,120	5,120
776	100-2211-58-000-5111	SECONDARY DIRECTOR	104,932	107,042	107,142
777	100-2211-58-000-5114	ADMINISTRATIVE ASSISTANT	33,221	33,256	33,291
778	100-2211-58-000-5210	GROUP INSURANCE	13,194	13,194	13,854
779	100-2211-58-000-5211	STATE LIFE	38	32	32
780	100-2211-58-000-5212	KMG LIFE INSURANCE	278	278	278
781	100-2211-58-000-5225	MEDICARE	1,824	1,905	1,920
782	100-2211-58-000-5231	TRSL CONTRIBUTIONS	36,393	36,898	36,072
783	100-2211-58-000-5281	SICK LEAVE SEVERANCE	10,610	10,610	-
784	100-2211-58-000-5282	ANNUAL LEAVE SEVERANCE	8,000	8,488	-
785	100-2211-58-000-5442	OFFICE COPIER RENTAL	562	457	450
786	100-2211-58-000-5530	OFFICE POSTAGE	500	32	50
787	100-2211-58-000-5550	OFFICE PRINTING & BINDING	1,000	130	500
788	100-2211-58-000-5582	OFFICE TRAVEL	2,700	2,694	1,500
789	100-2211-58-000-5610	OFFICE SUPPLIES	1,000	874	1,000

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790	100-2211-58-000-561020	OFFICE TECH SUPPLIES	200	-	200
791	100-2211-58-000-5615	OFFICE INVENTORY/SUPPLIES	2,500	2,454	1,000
792	100-2215-58-000-5582	CTE TRAVEL	-	52	1,500
793	100-2220-58-000-5610	CURRICULUM SUPPLIES	500	81	100
794	100-2231-58-000-5240	EMPLOYEE TUITION REIMBURSEMENT	-	650	-
795	100-2231-58-000-5582	PROFESS DEV TRAVEL	-	-	-
796	100-2721-58-000-5116	BUS DRIVER	28,384	-	28,000
797	100-2721-58-000-5120	BUS DRIVER SUBSTITUTES	5,363	5,850	6,000
798	100-2721-58-000-5225	BUS MEDICARE	258	81	87
799	100-2721-58-000-5233	BUS LSERS CONTRIBUTIONS	6,448	1,767	9,452
800	100-2721-58-000-5590	BUS FUEL REIMBURSEMENT	10,000	3,859	10,000
801	100-2721-58-096-5233	JAG LSERS CONTRIBUTIONS	-	12	-
802	100-2721-58-187-5116	BUS DRIVER-SUPPLEMENT PAY	6,300	6,300	6,300
803	100-2721-58-187-5225	BUS SUPPLEMENT-MEDICARE	44	65	65
804	100-2721-58-187-5233	BUS SUPPLEMENT-LSERS CONTRIBUTIONS	1,903	1,903	1,735
805	100-2721-58-187-5590	BUS SUPPLEMENT-FUEL REIMBURSEMENT	1,404	1,404	1,500
806	Secondary Program Adminstration Total		496,754	407,105	470,201
Other Instructional Programs-Band Administration					
807	100-1410-63-000-5111	DISTRICT COORDINATOR SUPPLEMENT	1,200	1,200	1,200
808	100-1410-63-000-5225	MEDICARE	16	16	16
809	100-1410-63-000-5231	TRSL CONTRIBUTIONS	316	316	306
810	100-1410-63-000-5582	TRAVEL(HS)	3,006	456	3,000
811	100-1410-63-000-5610	SUPPLIES	3,530	1,755	4,000
812	Other Instructional Programs-Band Administration Total		8,068	3,742	8,522
Other Instructional Programs-Choir Administration					
813	100-1411-63-000-5582	TRAVEL(MS)	2,008	834	2,000
814	100-1412-64-000-5111	DISTRICT COORDINATOR SUPPLEMENT	1,200	1,200	1,210
815	100-1412-64-000-5225	MEDICARE	16	16	16
816	100-1412-64-000-5231	TRSL CONTRIBUTIONS	316	316	309
817	100-1412-64-139-5610	CHOIR UNIFORMS-HIGH SCHOOLS	10,000	9,736	10,000
818	100-1413-64-000-5112	CHOIR TEACHER (MS)	4,000	4,000	-
819	100-1413-64-000-5225	MEDICARE(MS)	53	53	-
820	100-1413-64-000-5231	TRSL CONTRIBUTIONS(MS)	1,052	1,052	1,028
821	100-1413-64-000-5582	TRAVEL(MS)	12,299	3,299	3,299
822	100-1413-64-000-5610	SUPPLIES(MS)	3,215	615	615
823	100-1413-64-000-561020	TECH SUPPLIES(MS)	500	-	-
824	100-1413-64-000-561520	TECH SUPPLIES-INVENTORY(MS)	300	-	-
825	100-1413-64-000-5810	DUES & FEES(MS)	200	-	-
826	100-1413-64-139-5610	CHOIR UNIFORMS-MIDDLE SCHOOLS	4,185	253	253
827	Other Instructional Programs-Choir Administration Total		39,344	21,373	18,730
Student Support Services					
828	100-2212-61-000-5111	SPECIAL EDUCATION SUPERVISOR	49,575	49,686	50,083
829	100-2212-00-000-5113	SPECIAL ED-SPECIALIST	175,683	164,228	165,542
830	100-2212-61-000-5113	SPECIAL EDUCATION SPECIALIST	48,095	44,474	44,830
831	100-2212-61-000-5114	SPED ADMIN-SECRETARIES	207,933	207,725	209,387
832	100-2212-00-000-5210	SPECIAL ED-GROUP INSURANCE	19,043	22,852	23,994

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	Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
833	100-2212-61-000-5210	SPED ADMIN-ROUP INSURANCE	67,175	67,646	71,029
834	100-2212-00-000-5211	SPECIAL ED-STATE LIFE	324	389	388
835	100-2212-61-000-5211	SPED ADMIN-STATE LIFE	170	170	170
836	100-2212-61-000-5212	SPED ADMIN-KMG LIFE INSURANCE	107	107	107
837	100-2212-61-000-5213	SPED ADMIN-HRA 1000	-	-	-
838	100-2212-00-000-5225	SPECIAL ED-MEDICARE	2,392	2,565	2,585
839	100-2212-61-000-5225	SPED ADMIN-MEDICARE	3,885	3,937	3,968
840	100-2212-00-000-5231	SPECIAL ED-TRSL CONTRIBUTIONS	35,860	37,064	36,234
841	100-2212-61-000-5231	SPED ADMIN-TRSL CONTRIBUTIONS	65,336	77,489	75,753
842	100-2212-00-000-5270	SPECIAL ED-RETIREE HEALTH INS	62,838	108,476	116,334
843	100-2212-61-000-5281	SPED ADMIN-SICK LEAVE SEVERANCE	6,000	-	6,000
844	100-2212-61-000-5282	SPED ADMIN-ANNUAL LEAVE SEVERANCE	8,300	-	8,300
845	100-2212-61-000-5442	SPED ADMIN-COPIER RENTAL	11,836	5,418	5,054
846	100-2212-61-000-5530	SPED ADMIN-COMMUNICATIONS	-	1,000	2,000
847	100-2212-61-000-5582	SPED ADMIN-TRAVEL	-	28	28
848	100-2212-61-000-5610	SPED ADMIN-SUPPLIES	5,873	4,921	5,000
849	100-2212-61-103-5113	SPED ADMIN-SUPERVISOR-PIPS	3,166	2,714	2,736
850	100-2212-61-103-5225	SPED ADMIN-PIPS-MEDICARE	19	19	19
851	100-2214-61-000-5610	SPED ADMIN-SUPPLIES	3,627	-	-
852	100-2620-61-000-5411	SPED ADMIN-WATER SERVICE	1,500	1,047	1,500
853	100-1210-61-000-5530	SPED INSTRUCTIONAL POSTAGE	2,400	1,000	-
854	100-1210-61-000-5610	SPED INSTRUCTIONAL SUPPLIES	732	732	-
855	100-1214-61-000-5112	SPED TEACHER	-	-	-
856	100-1214-61-000-5210	SPED GROUP INSURANCE	-	-	-
857	100-1214-61-000-5225	SPED MEDICARE	-	-	-
858	100-1214-61-000-5231	SPED TRSL CONTRIBUTIONS	-	-	-
859	Student Support Services Total		781,869	803,687	831,041
School Board Administration					
860	100-2300-00-000-5260	WORKERS COMPENSATION	9,351	9,351	-
861	100-2300-00-000-5270	RETIREE HEALTH BENEFITS	3,894	-	-
862	100-2310-00-000-5313	PENSION FUNDS	582,392	582,392	585,303
863	100-2310-00-000-5319	OTHER SERVICE FEES	10,000	8,400	10,000
864	100-2310-00-000-5332	LEGAL SERVICES	100,500	89,644	100,000
865	100-2310-00-000-5333	AUDIT ACCOUNTING SERVICES	81,000	88,050	62,500
866	100-2310-00-000-5521	LIABILITY INSURANCE	60,181	60,181	66,500
867	100-2310-00-000-5524	ERRORS & OMISSIONS INS	54,576	54,576	51,500
868	100-2310-00-000-5582	TRAVEL	5,000	4,194	6,000
869	100-2310-00-000-5810	DUES & FEES	15,596	15,596	15,596
870	100-2311-00-000-5111	SCHOOL BOARD MEMBERS	68,400	68,400	68,947
871	100-2311-00-000-5225	MEDICARE	574	574	578
872	100-2311-00-000-5339	OTHER PROFESSIONAL SERVICES	-	36,250	-
873	100-2311-00-000-5540	ADVERTISING	8,564	6,463	8,000
874	100-2311-00-000-5582	TRAVEL	1,200	900	1,200
875	100-2311-00-000-5810	DUES & FEES	500	375	500
876	100-2314-00-000-5316	ELECTION FEES	-	-	36,000
877	100-2314-00-000-5319	OTHER SERVICE FEES	917	917	917
878	100-2315-00-000-5311	ASSESSOR FEES	21,313	6,576	20,000

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	Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
879	School Board Administration Total		1,023,958	1,032,839	1,033,541
Office of the Superintendent					
880	100-2321-00-000-5111	SUPERINTENDENT	173,581	173,691	180,700
881	100-2321-55-000-5114	ADMINISTRATIVE ASSISTANT-SUPERINTENDENT	48,437	48,547	48,936
882	100-2321-00-000-5210	GROUP INSURANCE	11,457	11,457	12,029
883	100-2321-00-000-5212	KMG LIFE INSURANCE	299	299	299
884	100-2321-55-000-5212	ADMIN ASST-KMG LIFE INSURANCE	195	195	195
885	100-2321-00-000-5225	MEDICARE	2,746	2,830	2,852
886	100-2321-00-000-5231	TRSL CONTRIBUTIONS	44,895	44,895	45,322
887	100-2321-55-000-5231	ADMIN ASST-TRSL CONTRIBUTIONS	12,807	12,768	12,482
888	100-2320-00-000-5270	RETIREE HEALTH BENEFITS	-	5,650	5,935
889	100-2321-00-000-5270	RETIREE HEALTH BENEFITS	20,504	-	-
890	100-2321-00-000-5282	ANNUAL LEAVE SEVERANCE	19,288	24,946	6,025
891	100-2321-55-000-5430	SUPT OFFICE-REPAIRS & MAINTENACE SVCS	4,000	2,061	4,000
892	100-2321-55-000-5442	SUPT OFFICE-COPIER RENTAL	240	37	240
893	100-2321-55-000-5550	SUPT OFFICE-PRINTING & BINDING	9,000	7,968	9,000
894	100-2321-55-000-5582	SUPT-TRAVEL	5,000	3,425	5,000
895	100-2321-00-000-5610	SUPPLIES	-	36	100
896	100-2321-55-000-5610	SUPT OFFICE-SUPPLIES	4,000	3,338	4,000
897	100-2321-55-000-561020	SUPT OFFICE-TECH SUPPLIES	500	63	500
898	100-2321-55-000-5626	SUPT-GASOLINE	2,400	1,122	3,000
899	100-2321-55-000-5810	SUPT-DUES & FEES	600	150	600
900	100-2321-55-082-5582	TEACHER OF YEAR SUPT-TRAVEL	-	454	-
901	100-2321-00-103-5111	PIPS-SUPERINTENDENT	1,297	1,297	1,307
902	100-2321-00-103-5225	PIPS-MEDICARE	18	18	18
903	100-2324-00-000-5270	ASST SUPT-RETIREE HEALTH BENEFITS	8,240	-	-
904	100-1100-55-000-5320	INSTRUCTIONAL SERVICES	1,868	1,868	20,000
905	100-1100-55-000-5610	INSTRUCTIONAL SUPPLIES	20,000	20,157	30,000
906	100-1420-55-000-5430	ATHLETIC MAINTENANCE	12,000	4,000	12,000
907	100-1420-55-000-5610	ATHLETIC SUPPLIES	35,000	26,342	25,000
908	100-1420-55-000-5615	ATHLETIC INVENTORY/SUPPLIES	25,000	3,337	10,000
909	100-1450-55-000-5610	JROTC SUPPLIES	-	-	-
910	100-2190-55-000-5300	PUPIL SUPPORT SERVICES	2,500	1,650	2,500
911	100-2231-55-000-5320	STAFF TRAINING SERVICES-REGULAR	20,000	20,900	5,000
912	100-2620-55-000-5430	FACILITY REPAIRS & MAINTENANCE	15,000	4,548	20,000
913	100-2620-55-000-5610	FACILITY SUPPLIES	15,000	35	10,000
914	100-2620-55-000-5730	FACILITY EQUIPMENT	220	218	10,000
915	100-2650-55-000-5523	SUPT- AUTO INSURANCE	-	-	392
916	100-2650-55-000-5732	SUPT-VEHICLES	29,226	29,226	-
917	100-2662-55-000-5300	SUPT OFFICE SECURITY	1,000	950	1,000
918	100-2721-55-000-5590	TRANSPORTATION-BUS USE FEES	-	1,000	1,000
919	100-2721-55-112-5116	FIELD TRIP-BUS DRIVERS	5,000	3,170	5,000
920	100-2721-55-112-5225	FIELD TRIP-MEDICARE	50	38	50
921	100-2721-55-112-5233	FIELD TRIP-LSERS RETIREMENT	1,500	831	1,500
922	100-2721-55-112-5590	FIELD TRIP-BUS USE FEES	464	214	470
923	100-2800-00-000-5260	CENTRAL SERVICES-WORKERS COMPENSATION	-	17	62

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	Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
924	100-2820-55-000-5119	COMMUNICATIONS SPECIALIST	50,592	50,702	51,108
925	100-2820-55-000-5210	COMMUNICATIONS-GROUP INSURANCE	6,485	6,485	6,809
926	100-2820-55-000-5212	COMMUNICATIONS-KMG LIFE INSURANCE	237	237	237
927	100-2820-55-000-5225	COMMUNICATIONS-MEDICARE	693	694	700
928	100-2820-55-000-5231	COMMUNICATIONS-TRSL CONTRIBUTIONS	13,374	13,335	13,036
929	100-2820-55-000-5442	COMMUNICATIONS-COPIER RENTAL	4,200	3,251	3,500
930	100-2820-55-000-5540	COMMUNICATIONS-ADVERTISING	1,000	1,940	12,000
931	100-2820-55-000-5550	COMMUNICATIONS-PRINTING & BINDING	3,000	1,890	2,000
932	100-2820-55-000-5582	COMMUNICATIONS-TRAVEL	1,560	1,201	1,500
933	100-2820-55-000-5610	COMMUNICATIONS-SUPPLIES	30,000	33,034	29,000
934	100-2820-55-000-561020	COMMUNICATIONS-TECH SUPPLIES	1,019	517	600
935	100-2820-55-069-5582	COMMUNICATIONS-TRAVEL	-	21	150
936	100-2820-55-069-5610	COMMUNICATIONS-SUPPLIES	-	-	1,000
937	Office of the Superintendent Total		665,492	577,052	618,154
School Administration					
938	100-2400-00-000-5114	SCHOOL SECRETARY/CLERK	1,691,034	1,662,787	1,705,647
939	100-2400-00-000-5115	OFFICE AIDE	4,626	4,626	4,663
940	100-2400-00-000-5124	SUBSTITUTES(NON-TEACHERS)	3,960	4,483	4,482
941	100-2400-00-000-5210	GROUP INSURANCE	429,289	419,374	440,342
942	100-2400-00-000-5211	STATE LIFE	1,228	1,314	1,312
943	100-2400-00-000-5212	KMG LIFE INSURANCE	1,523	972	972
944	100-2400-00-000-5225	MEDICARE	22,617	22,200	22,377
945	100-2400-00-000-5231	TRSL CONTRIBUTIONS	463,387	450,677	440,581
946	100-2400-00-000-5233	LSERS CONTRIBUTIONS	6,874	6,844	6,242
947	100-2400-00-000-5260	WORKERS COMPENSATION	393	1,189	2,925
948	100-2400-00-000-5270	RETIREE HEALTH BENEFITS	432,159	477,107	502,334
949	100-2400-00-000-5281	SICK LEAVE SEVERANCE	7,500	5,557	7,500
950	100-2400-00-000-5282	ANNUAL LEAVE SEVERANCE	15,000	878	15,000
951	100-2400-00-000-5626	GASOLINE	28,244	27,933	29,932
952	100-2400-00-174-5119	OTHER SALARIES	1,989	3,760	3,790
953	100-2400-00-174-5210	GROUP INSURANCE	294	559	586
954	100-2400-00-174-5212	KMG LIFE INSURANCE	8	16	15
955	100-2400-00-174-5225	MEDICARE	25	47	47
956	100-2400-00-174-5231	TRSL CONTRIBUTIONS	523	989	966
957	100-2410-00-000-5111	SCHOOL PRINCIPALS	2,952,721	2,966,431	2,990,161
958	100-2410-00-000-5210	GROUP INSURANCE	255,187	256,198	269,007
959	100-2410-00-000-5211	STATE LIFE	29	29	28
960	100-2410-00-000-5212	KMG LIFE INSURANCE	4,235	3,886	3,886
961	100-2410-00-000-5225	MEDICARE	32,901	32,980	33,243
962	100-2410-00-000-5231	TRSL CONTRIBUTIONS	796,934	799,803	781,887
963	100-2410-00-000-5270	RETIREE HEALTH BENEFITS	-	4,660	4,896
964	100-2410-00-000-5281	SICK LEAVE SEVERANCE	40,000	18,201	20,000
965	100-2410-00-000-5282	ANNUAL LEAVE SEVERANCE	45,000	13,249	15,000
966	100-2410-00-103-5111	OFFICIALS/ADMIN/MGRS	11,629	11,629	11,721
967	100-2410-00-103-5225	MEDICARE	29	29	29
968	100-2420-00-000-5111	ASSISTANT PRINCIPALS	2,877,109	3,050,818	2,982,388
969	100-2420-00-000-5130	EXTRA WORK(OT)	2,473	2,473	2,472

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	Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
970	100-2420-00-000-5210	GROUP INSURANCE	326,710	314,127	329,833
971	100-2420-00-000-5211	STATE LIFE	324	324	324
972	100-2420-00-000-5212	KMG LIFE INSURANCE	4,078	2,602	2,601
973	100-2420-00-000-5225	MEDICARE	42,091	41,687	42,020
974	100-2420-00-000-5231	TRSL CONTRIBUTIONS	859,355	840,242	821,419
975	100-2420-00-000-5270	RETIREE HEALTH BENEFITS	-	3,061	3,215
976	100-2420-00-000-5281	SICK LEAVE SEVERANCE	15,000	25,499	26,800
977	100-2420-00-103-5111	OFFICIALS/ADMIN/MGRS	7,799	7,799	7,861
978	100-2420-00-103-5225	MEDICARE	77	72	72
979	100-2490-00-000-5111	ADMINISTRATIVE ASSISTANTS(CERTIFIED)	277,319	310,733	382,363
980	100-2490-00-000-5130	EXTRA WORK(OT)	2,100	2,100	2,100
981	100-2490-00-000-5210	GROUP INSURANCE	40,707	37,911	39,805
982	100-2490-00-000-5211	STATE LIFE	324	324	324
983	100-2490-00-000-5212	KMG LIFE INSURANCE	226	226	225
984	100-2490-00-000-5225	MEDICARE	4,629	4,779	4,817
985	100-2490-00-000-5231	TRSL CONTRIBUTIONS	90,978	96,713	94,546
986	100-2490-00-000-5270	RETIREE HEALTH BENEFITS	-	4,856	5,102
987	100-2490-00-000-5610	SUPPLIES	-	3,627	15,000
988	School Administration Total		11,800,637	11,948,379	12,082,858
AdvancEd Accreditation Services					
989	100-2400-87-019-5582	TRAVEL	12,000	7,432	600
990	100-2400-87-019-5590	OTHER PURCHASED SERVICES	-	895	-
991	100-2400-87-019-5610	SUPPLIES	-	611	-
992	100-2400-87-019-5810	DUES & FEES	26,250	30,150	30,150
993	AdvancEd Accreditation Services Total		38,250	39,088	30,750
Business Department Services					
994	100-2500-00-000-5260	WORKERS COMPENSATION	1,734	2,214	1,764
995	100-2500-00-000-5270	RETIREE HEALTH BENEFITS	73,041	60,049	63,093
996	100-2510-00-000-5111	BUSINESS DIRECTOR	100,533	100,643	101,448
997	100-2510-00-000-5114	CLERICAL/SECRETARIAL	233,097	235,095	236,975
998	100-2510-00-000-5118	DEGREED PROFESSIONALS	363,840	360,444	421,808
999	100-2510-00-000-5119	SPECIALISTS	127,080	127,336	128,355
1000	100-2510-00-000-5210	GROUP INSURANCE	106,981	106,912	112,257
1001	100-2510-00-000-5211	STATE LIFE	622	622	622
1002	100-2510-00-000-5212	KMG LIFE INSURANCE	2,167	2,167	2,167
1003	100-2510-00-000-5225	MEDICARE	9,857	9,841	9,919
1004	100-2510-00-000-5231	TRSL CONTRIBUTIONS	192,813	190,625	186,355
1005	100-2510-00-000-5282	ANNUAL LEAVE SEVERANCE	3,528	3,528	6,000
1006	100-2510-00-000-5290	OTHER EMPLOYEE BENEFITS	500	355	500
1007	100-2510-00-000-5300	PROFESSIONAL & TECH SVCS	1,000	813	1,000
1008	100-2510-00-000-5340	TECHNICAL SERVICES	50,000	64,282	65,000
1009	100-2510-00-000-534020	TECHNOLOGY SERVICES	40,000	18,070	30,000
1010	100-2510-00-000-5430	REPAIRS & MAINTENACE SVCS	200	104	200
1011	100-2510-00-000-5442	RENTAL OF EQUIPMENT/VEHCI	8,602	8,006	8,600
1012	100-2510-00-000-5524	ERRORS & OMMISSIONS INS	1,683	1,683	2,736
1013	100-2510-00-000-5530	COMMUNICATIONS	17,573	24,064	22,944

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1014	100-2510-00-000-553020	DATA/ONLINE SERVICES	16,644	16,644	16,644
1015	100-2510-00-000-5540	ADVERTISING	31	407	100
1016	100-2510-00-000-5550	PRINTING & BINDING	4,000	3,743	4,000
1017	100-2510-00-000-5582	TRAVEL	7,132	8,778	7,500
1018	100-2510-00-000-5610	SUPPLIES	11,403	12,194	15,000
1019	100-2510-00-000-561020	TECH SUPPLIES	6,241	1,494	4,000
1020	100-2510-00-000-561520	TECH SUPPLIES-INVENTORY	-	-	5,000
1021	100-2510-00-000-5810	DUES & FEES	4,013	4,253	4,452
1022	100-2510-00-022-5340	INVESTMENT FEES	51,760	49,960	50,000
1023	100-2510-00-090-5890	STALE DATED CHECKS	-	523	1,523
1024	100-2513-00-000-5333	AUDIT ACCOUNTING SERVICES	33,800	25,500	25,500
1025	100-2520-00-000-5111	PURCHASING AGENT	80,490	80,600	81,244
1026	100-2520-00-000-5114	PURCHASING-CLERICAL/SECRETARIAL	35,807	35,842	36,128
1027	100-2520-00-000-5210	PURCHASING-GROUP INSURANCE	11,314	11,314	11,879
1028	100-2520-00-000-5211	PURCHASING-STATE LIFE	32	32	32
1029	100-2520-00-000-5212	PURCHASING-KMG LIFE INSURANCE	278	278	278
1030	100-2520-00-000-5225	PURCHASING-MEDICARE	1,617	1,619	1,631
1031	100-2520-00-000-5231	PURCHASING-TRSL CONTRIBUTIONS	30,678	30,624	29,938
1032	Business Department Services Total		1,630,091	1,600,660	1,696,592
Districtwide General Purchasing					
1033	100-1100-56-000-5430	INSTRUCTIONAL REPAIRS	-	-	10,000
1034	100-1100-56-000-5610	INSTRUCTIONAL-SUPPLIES	38,000	39,927	40,000
1035	100-1100-56-000-561020	INSTRUCTIONAL-TECH SUPPLIES	2,500	2,503	5,000
1036	100-1100-56-000-5615	INSTRUCTIONAL-INVENTORY/SUPPLIES	10,000	4,648	15,000
1037	100-1100-56-000-561520	INSTRUCTIONAL-TECH SUPPLIES-INVENTORY	21,000	20,826	21,000
1038	100-1420-56-000-5610	ATHLETIC-SUPPLIES	10,345	4,345	-
1039	100-1420-56-000-5615	ATHLETIC-INVENTORY/SUPPLIES	2,413	913	-
1040	100-2520-56-000-5442	PURCHASING-COPIER RENTAL	4,209	2,037	2,000
1041	100-2520-56-000-5540	PURCHASING-ADVERTISING	4,355	2,120	2,500
1042	100-2520-56-000-5550	PURCHASING-PRINTING & BINDING	500	127	500
1043	100-2520-56-000-5582	PURCHASING-TRAVEL	800	704	1,000
1044	100-2520-56-000-5610	PURCHASING-SUPPLIES	1,600	1,779	1,800
1045	100-2520-56-000-561020	PURCHASING-TECH SUPPLIES	4,087	4,087	4,000
1046	100-2520-56-000-5810	PURCHASING-DUES & FEES	99	99	200
1047	100-2620-56-000-5430	FACILITY REPAIRS & MAINTENACE	200,679	213,488	230,000
1048	100-2620-56-000-5610	FACILITY SUPPLIES	2,000	306	2,000
1049	100-2620-56-000-561520	FACILITY-TECH SUPPLIES-INVENTORY	15,000	6,696	15,000
1050	100-2620-56-191-5610	PLAYGROUND FALL ZONE SUPPLIES	25,000	12,750	-
1051	100-4200-56-000-5450	LAND IMPROVEMENT CONTRACTS	30,000	38,000	-
1052	Districtwide General Purchasing Total		372,587	355,355	350,000
Plant Services					
1053	100-2620-00-000-5116	CUSTODIANS	4,409,521	4,286,984	4,193,961
1054	100-2620-00-000-5120	TEMPORARY WORKERS	1,755	1,755	1,755
1055	100-2620-00-197-5120	STUDENT WORKERS	4,185	3,844	3,843
1056	100-2620-00-000-5124	SUBSTITUTES(NON-TEACHERS)	510,754	497,603	497,602
1057	100-2620-00-000-5130	EXTRA WORK(OT)	20,165	19,479	19,478

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1058	100-2620-00-046-5130	EXTRA DUTY-CUSTODIAN	-	461	461
1059	100-2620-00-000-5210	GROUP INSURANCE	866,106	833,101	874,754
1060	100-2620-00-000-5211	STATE LIFE	3,740	3,628	3,628
1061	100-2620-00-000-5212	KMG LIFE INSURANCE	2,588	2,259	2,258
1062	100-2620-00-000-5213	HRA 1000	6,000	6,000	6,000
1063	100-2620-00-000-5214	HSA 775	2,406	2,278	2,278
1064	100-2620-00-000-5225	MEDICARE	71,517	69,333	69,887
1065	100-2620-00-046-5225	EXTRA DUTY-MEDICARE	-	7	6
1066	100-2620-00-197-5225	STUDENT-MEDICARE	61	56	56
1067	100-2620-00-000-5231	TRSL CONTRIBUTIONS	41,662	37,154	36,322
1068	100-2620-00-000-5233	LSERS CONTRIBUTIONS	1,195,132	1,213,193	1,106,432
1069	100-2620-00-046-5233	EXTRA DUTY-LSERS CONTRIBUTIONS	-	139	127
1070	100-2620-00-000-5250	UNEMPLOYMENT BENEFITS	8,331	6,651	7,495
1071	100-2600-00-000-5260	WORKERS COMPENSATION	15,250	26,638	41,824
1072	100-2600-00-000-5270	RETIREE HEALTH BENEFITS	254,301	498,586	524,644
1073	100-2620-00-000-5270	RETIREE HEALTH BENEFITS	-	(783)	-
1074	100-2620-00-000-5281	SICK LEAVE SEVERANCE	25,000	22,203	25,000
1075	100-2620-00-000-5282	ANNUAL LEAVE SEVERANCE	20,000	13,064	20,000
1076	100-2620-00-000-5411	WATER/SEWAGE SERVICES	597,332	474,541	413,714
1077	100-2620-00-000-5421	DISPOSAL SERVICES	126,883	124,565	126,883
1078	100-2620-00-000-5430	REPAIRS & MAINTENACE	1,000	1,000	101,000
1079	100-2620-00-000-5522	PROPERTY INSURANCE	312,467	312,467	318,592
1080	100-2620-00-000-5530	TELEPHONE/ONLINE SERVICES	511,390	343,585	403,555
1081	100-2620-00-000-5621	NATURAL GAS	487,223	390,524	412,401
1082	100-2620-00-000-5622	ELECTRICITY	3,960,671	3,915,517	3,943,944
1083	100-2620-00-000-5890	MISCELLANEOUS	14,050	14,050	14,550
1084	100-2650-00-000-5523	CUSTODIAL INSURANCE-AUTO	5,465	5,465	5,962
1085	100-2650-00-000-5732	CUSTODIAL VEHICLES	259	259	-
1086	Plant Services Total		13,475,214	13,125,607	13,178,412
Building Custodial Services Administration					
1087	100-2610-68-000-5111	SUPERVISOR OF CUSTODIAL SERVICES	65,886	67,221	67,759
1088	100-2610-68-000-5210	GROUP INSURANCE	471	471	495
1089	100-2610-68-000-5211	STATE LIFE	27	27	27
1090	100-2610-68-000-5212	KMG LIFE INSURANCE	42	42	42
1091	100-2610-68-000-5225	MEDICARE	1,164	1,166	1,175
1092	100-2610-68-000-5231	TRSL CONTRIBUTIONS	2,213	2,213	2,164
1093	100-2610-68-000-5233	LSERS CONTRIBUTIONS	17,710	17,752	16,189
1094	100-2610-68-000-5281	SICK LEAVE SEVERANCE	7,400	7,370	-
1095	100-2610-68-000-5282	ANNUAL LEAVE SEVERANCE	5,896	5,896	-
1096	100-2620-68-000-5120	TEMPORARY WORKERS	10,365	9,566	9,566
1097	100-2620-68-000-5225	MEDICARE	150	139	140
1098	100-2620-68-000-5423	CUSTODIAL SERVICES	89,040	89,040	89,040
1099	100-2620-68-000-5430	REPAIRS & MAINTENACE SVCS	34,000	29,918	30,000
1100	100-2620-68-000-5582	TRAVEL	1,500	693	693
1101	100-2620-68-000-5610	SUPPLIES	633,534	713,142	660,000
1102	100-2620-68-000-561020	TECH SUPPLIES	1,000	826	1,000
1103	100-2620-68-000-5615	INVENTORY/SUPPLIES	13,000	7,125	10,000

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1104	100-2620-68-000-5626	GASOLINE	-	119	119
1105	100-2620-68-000-5730	EQUIPMENT	30,000	37,757	30,000
1106	100-2620-68-000-5810	DUES & FEES	200	95	200
1107	100-2630-68-000-5120	UPKEEP OF GROUNDS-TEMP EMPLOYEES	1,335	1,335	-
1108	100-2630-68-000-5225	UPKEEP OF GROUNDS-MEDICARE	19	19	-
1109	100-2630-68-000-5430	UPKEEP OF GROUNDS-REPAIRS & MAINTENACE SVCS	50,000	58,589	50,000
1110	100-2630-68-000-5610	UPKEEP OF GROUNDS-SUPPLIES	4,500	1,499	4,500
1111	100-2630-68-000-5615	UPKEEP OF GROUNDS-INVENTORY/SUPPLIES	9,000	8,692	6,000
1112	100-2630-68-000-5730	UPKEEP OF GROUNDS-EQUIPMENT	4,500	-	-
1113	100-2630-68-191-5610	UPKEEP OF GROUNDS-SUPPLIES	-	-	25,000
1114	100-2640-68-000-5430	EQUIPMENT REPAIRS & MAINTENANCE	25,000	26,652	27,000
1115	100-2640-68-000-5442	EQUIPMENT RENTAL	6,000	10	6,000
1116	100-2640-68-000-5610	EQUIPMENT MAINTENANCE SUPPLIES	44,000	37,742	40,000
1117	100-2640-68-000-5615	INVENTORY/SUPPLIES	1,000	950	1,000
1118	100-2650-68-000-5523	AUTO INSURANCE	10,995	10,995	11,500
1119	100-2650-68-000-5732	VEHICLES	-	-	28,009
1120	Building Custodial Services Administration Total		1,069,947	1,137,061	1,117,618
Safety & Security Services					
1121	100-2662-00-000-5116	RESOURCE OFFICERS	28,816	28,816	29,046
1122	100-2662-00-000-5130	EXTRA WORK(OT)	13,226	12,740	12,740
1123	100-2662-00-000-5210	GROUP INSURANCE	5,657	5,657	5,939
1124	100-2662-00-000-5211	STATE LIFE	28	28	28
1125	100-2662-00-000-5225	MEDICARE	636	615	619
1126	100-2662-00-000-5231	TRSL CONTRIBUTIONS	10,099	9,893	9,671
1127	100-2662-00-000-5233	LSERS CONTRIBUTIONS	2,061	1,829	1,667
1128	100-2662-00-000-5300	CONTRACT SECURITY OFFICERS	203,516	243,936	250,900
1129	Safety & Security Services Total		264,039	303,514	310,610
Transportation Services					
1130	100-2700-00-000-5260	REGULAR PRG-WORKERS COMPENSATION	9,212	12,429	11,817
1131	100-2700-00-000-5270	ADMIN-RETIREE HEALTH INS	-	12,738	14,991
1132	100-2720-00-000-5270	REGULAR PRG-RETIREE HEALTH INS	411,740	551,434	586,135
1133	100-2721-00-000-5116	REGULAR BUS DRIVERS	2,534,435	2,532,465	2,591,804
1134	100-2721-00-000-5124	REGULAR SUBSTITUTES	164,139	179,277	179,276
1135	100-2721-00-000-5210	REGULAR-GROUP INSURANCE	719,626	1,054,832	1,107,573
1136	100-2721-00-000-5211	REGULAR-STATE LIFE	4,237	4,237	4,237
1137	100-2721-00-000-5212	REGULAR-KMG LIFE INSURANCE	1,529	1,529	1,528
1138	100-2721-00-000-5213	REGULAR-HRA 1000	1,000	1,000	1,000
1139	100-2721-00-000-5214	REGULAR-HSA 775	240	240	240
1140	100-2721-00-000-5225	REGULAR-MEDICARE	34,717	34,519	34,794
1141	100-2721-00-000-5233	REGULAR-LSERS CONTRIBUTIONS	772,289	767,073	699,570
1142	100-2721-00-000-5250	REGULAR-UNEMPLOYMENT BENEFITS	204	127	136
1143	100-2721-00-000-5281	REGULAR-SICK LEAVE SEVERANCE	10,000	9,222	10,000
1144	100-2722-00-000-5115	REGULAR-BUS AIDES	138,791	138,716	139,826
1145	100-2722-00-000-5210	REGULAR-GROUP INSURANCE	40,479	40,479	42,502
1146	100-2722-00-000-5211	REGULAR-STATE LIFE	210	285	285
1147	100-2722-00-000-5212	REGULAR-KMG LIFE INSURANCE	145	145	144

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1148	100-2722-00-000-5225	REGULAR-MEDICARE	2,001	1,986	2,001
1149	100-2722-00-000-5233	REGULAR-LSERS CONTRIBUTIONS	46,908	46,498	42,406
1150	100-2730-00-000-5270	SPED-RETIREE HEALTH BENEFITS	45,323	117,516	123,474
1151	100-2731-00-000-5116	SPED-BUS DRIVERS	219,620	221,396	242,706
1152	100-2731-00-000-5124	SPED-SUBSTITUTES(NON-TEACHERS)	11,116	11,900	11,900
1153	100-2731-00-000-5210	SPED-GROUP INSURANCE	101,441	104,386	109,605
1154	100-2731-00-000-5211	SPED-STATE LIFE	279	279	278
1155	100-2731-00-000-5212	SPED-KMG LIFE INSURANCE	45	45	44
1156	100-2731-00-000-5225	SPED-MEDICARE	3,100	3,096	3,120
1157	100-2731-00-000-5233	SPED-LSERS CONTRIBUTIONS	63,456	62,907	57,371
1158	100-2731-00-000-5281	SPED-SICK LEAVE SEVERANCE	3,000	2,264	5,000
1159	100-2732-00-000-5115	SPED-BUS AIDES	284,288	284,163	286,436
1160	100-2732-00-000-5124	SPED-SUBSTITUTES(NON-TEACHERS)	86,326	89,948	89,947
1161	100-2732-00-000-5210	SPED-GROUP INSURANCE	136,258	136,258	143,070
1162	100-2732-00-000-5211	SPED-STATE LIFE	544	544	544
1163	100-2732-00-000-5212	SPED-KMG LIFE INSURANCE	253	253	253
1164	100-2732-00-000-5214	SPED-HSA 775	320	320	320
1165	100-2732-00-000-5225	SPED-MEDICARE	5,158	5,015	5,055
1166	100-2732-00-000-5231	SPED-TRSL CONTRIBUTIONS	10	10	10
1167	100-2732-00-000-5233	SPED-LSERS CONTRIBUTIONS	95,597	95,287	86,901
1168	100-2732-00-000-5250	SPED-UNEMPLOYMENT BENEFITS	-	52	-
1169	Transportation Services Total		5,948,036	6,524,868	6,636,299
Energy Management Services					
1170	100-2610-66-000-5111	ENERGY MANAGEMENT COORDINATOR	54,090	54,200	54,634
1171	100-2610-66-000-5120	STUDENT WORKER	11,014	11,145	11,145
1172	100-2610-66-000-5210	GROUP INSURANCE	5,657	5,657	5,940
1173	100-2610-66-000-5212	KMG LIFE INSURANCE	278	278	278
1174	100-2610-66-000-5225	MEDICARE	918	931	938
1175	100-2610-66-000-5233	LSERS CONTRIBUTIONS	16,447	16,368	14,928
1176	100-2620-66-000-5430	FACILITY REPAIRS & MAINTENACE	38,183	38,183	20,000
1177	100-2620-66-000-5530	POSTAGE	323	420	500
1178	100-2620-66-000-5582	TRAVEL	258	258	500
1179	100-2620-66-000-5610	FACILITY SUPPLIES	5,226	5,226	2,000
1180	100-2620-66-000-5626	VEHICLE GASOLINE	1,288	1,242	1,242
1181	100-2650-66-000-5523	AUTO INSURANCE	393	393	398
1182	Energy Management Services Total		134,075	134,300	112,503
Warehouse Services					
1183	100-2530-68-000-5111	WAREHOUSE MANAGER	41,681	41,681	42,015
1184	100-2530-68-000-5114	CAPITAL ASSET MANAGER	35,197	35,232	35,514
1185	100-2530-68-000-5116	WAREHOUSE SERVICE WORKERS	191,059	195,119	196,680
1186	100-2530-68-000-5210	GROUP INSURANCE	53,392	54,333	57,050
1187	100-2530-68-000-5211	STATE LIFE	124	124	124
1188	100-2530-68-000-5212	KMG LIFE INSURANCE	189	189	189
1189	100-2530-00-000-5214	WAREHOUSE-HSA 775	50	50	50
1190	100-2530-68-000-5214	HSA 775	200	100	100

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1191	100-2530-68-000-5225	MEDICARE	3,815	3,880	3,911
1192	100-2530-68-000-5231	TRSL CONTRIBUTIONS	9,281	9,266	9,058
1193	100-2530-68-000-5233	LSERS CONTRIBUTIONS	67,740	68,330	62,317
1194	100-2530-00-000-5270	WAREHOUSE-RETIREE HEALTH INS	13,566	30,050	31,571
1195	100-2530-68-000-5442	COPIER RENTAL	2,200	1,853	2,200
1196	100-2530-68-000-5550	PRINTING & BINDING	1,000	385	1,000
1197	100-2530-68-000-5610	SUPPLIES	3,000	1,795	2,000
1198	100-2530-68-000-5626	VAN DELIVERY GASOLINE	17,289	14,759	15,000
1199	Warehouse Services Total		439,783	457,146	458,779
Information Technology Services & Data Processing					
1200	100-1100-69-000-561520	INSTRUCTIONAL TECH SUPPLIES-INVENTORY	-	4,120	20,000
1201	100-2650-69-000-5523	AUTO INSURANCE	3,534	3,534	5,378
1202	100-2840-69-000-5119	INFORMATION TECNOLOGY SPECIALISTS	157,250	157,355	158,614
1203	100-2840-69-000-5210	GROUP INSURANCE	27,528	27,528	28,904
1204	100-2840-69-000-5211	STATE LIFE	65	65	65
1205	100-2840-69-000-5212	KMG LIFE INSURANCE	74	74	74
1206	100-2840-69-000-5225	MEDICARE	1,589	1,590	1,603
1207	100-2840-69-000-5231	TRSL CONTRIBUTIONS	41,908	41,848	40,911
1208	100-2840-00-000-5270	RETIREE HEALTH BENEFITS	20,305	60,206	64,199
1209	100-2840-69-000-5281	SICK LEAVE SEVERANCE	4,540	-	6,000
1210	100-2840-69-000-5282	ANNUAL LEAVE SEVERANCE	3,534	-	5,000
1211	100-2840-69-000-5340	TECHNICAL SERVICES	60,000	54,774	80,000
1212	100-2840-69-000-534020	TECHNOLOGY SERVICES	415,000	410,740	415,000
1213	100-2840-69-000-5430	REPAIRS & MAINTENACE SVCS	50,000	52,020	60,000
1214	100-2840-69-000-5442	EQUIPMENT RENTAL	43,000	38,056	40,000
1215	100-2840-69-000-5530	POSTAGE/WEB-BASED SERVICES	-	(627)	-
1216	100-2840-69-000-553020	DATA/ONLINE SERVICES	10,000	-	10,000
1217	100-2840-69-000-5550	PRINTING & BINDING	500	144	144
1218	100-2840-69-000-5582	TRAVEL	6,000	3,738	6,000
1219	100-2840-69-000-5610	SUPPLIES	15,000	15,201	15,000
1220	100-2840-69-000-561020	TECH SUPPLIES	25,000	13,601	20,000
1221	100-2840-69-000-5615	INVENTORY/SUPPLIES	2,100	1,195	2,000
1222	100-2840-69-000-561520	TECH SUPPLIES-INVENTORY	80,000	43,348	80,000
1223	100-2840-69-000-5626	GASOLINE	10,001	8,024	10,000
1224	100-2840-69-000-573020	TECH EQUIPMENT	1,875	36,673	40,000
1225	100-2840-69-000-5732	VEHICLES	45,259	45,259	-
1226	100-2840-69-000-5735	SOFTWARE	45,000	-	45,000
1227	100-2841-69-000-5111	DIRECTOR OF INFORMATION TECHNOLOGY	87,124	87,234	87,932
1228	100-2841-69-000-5210	GROUP INSURANCE	6,485	6,485	6,809
1229	100-2841-69-000-5225	MEDICARE	1,225	1,227	1,237
1230	100-2841-69-000-5231	TRSL CONTRIBUTIONS	22,982	22,943	22,429
1231	100-2842-69-000-5118	SYSTEM ANALYSTS/PROGRAMMERS	270,806	271,248	273,418
1232	100-2842-69-000-5210	GROUP INSURANCE	22,647	22,648	23,780
1233	100-2842-69-000-5214	HSA 775	1,600	1,775	1,775
1234	100-2842-69-000-5225	MEDICARE	3,689	3,695	3,725
1235	100-2842-69-000-5231	TRSL CONTRIBUTIONS	71,494	71,338	69,740
1236	100-2846-69-000-5119	SERVICE TECHNICIANS	328,772	328,977	331,609

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1237	100-2846-69-000-5210	GROUP INSURANCE	63,847	63,847	67,040
1238	100-2846-69-000-5211	STATE LIFE	135	135	135
1239	100-2846-69-000-5212	KMG LIFE INSURANCE	471	471	471
1240	100-2846-69-000-5225	MEDICARE	4,445	4,436	4,472
1241	100-2846-69-000-5231	TRSL CONTRIBUTIONS	91,100	90,706	88,674
1242	Information Technology Services & Data Processing Total		2,045,884	1,995,634	2,137,138
Competitive Grants Department					
1243	100-2219-71-000-5114	GRANTS-ADMINISTRATIVE ASSISTANT	39,527	39,562	39,562
1244	100-2219-71-000-5210	GRANTS-GROUP INSURANCE	5,657	5,657	6,000
1245	100-2219-71-000-5211	GRANTS-STATE LIFE	32	32	32
1246	100-2219-71-000-5225	GRANTS-MEDICARE	537	537	555
1247	100-2219-71-000-5239	GRANTS-LASERS CONTRIBUTIONS	14,701	14,717	14,444
1248	100-2290-00-000-5270	RETIREE HEALTH BENEFITS	17,102	-	-
1249	100-2219-71-000-553020	GRANTS-DATA/ONLINE SERVICES	-	1,000	1,000
1250	100-2220-71-000-5113	GRANTS-DISTRICT COORDINATOR	139,656	120,057	61,806
1251	100-2220-71-000-5210	GRANTS-GROUP INSURANCE	15,553	15,553	6,000
1252	100-2220-71-000-5225	GRANTS-MEDICARE	1,928	1,795	936
1253	100-2220-71-000-5231	GRANTS-TRSL CONTRIBUTIONS	37,759	34,999	17,129
1254	100-2810-71-000-5530	GRANTS-COMMUNICATIONS	-	32	100
1255	100-2810-71-000-5550	GRANTS-PRINTING & BINDING	500	-	500
1256	100-2810-71-000-5582	GRANTS-TRAVEL	2,800	995	2,800
1257	100-2810-71-000-5610	GRANTS-SUPPLIES	1,100	964	1,100
1258	100-2820-00-000-5270	GRANTS-RETIREE HEALTH INS	-	3,178	3,339
1259	Competitive Grants Department Total		276,852	239,077	155,303
Transportation Services & Administration					
1260	100-2620-72-000-5430	BUILDING REPAIRS & MAINTENACE	262	262	-
1261	100-2650-72-000-5522	PROPERTY INSURANCE	3,422	3,422	3,422
1262	100-2650-72-000-5523	AUTO INSURANCE	5,105	5,105	2,783
1263	100-2661-72-187-5115	SAFETY AIDE-BUS SUPPLEMENT	3,600	3,600	3,600
1264	100-2661-72-187-5225	SAFETY AIDE-MEDICARE	52	52	52
1265	100-2661-72-187-5231	SAFETY AIDE-TRSL CONTRIBUTIONS	947	947	938
1266	100-2710-72-000-5111	DIRECTOR OF TRANSPORTATION	101,604	101,714	102,527
1267	100-2710-72-000-5114	ADMINISTRATIVE ASSISTANTS	101,690	103,415	104,242
1268	100-2710-72-000-5120	STUDENT WORKERS	11,810	11,810	11,810
1269	100-2710-72-000-5210	GROUP INSURANCE	29,902	29,902	31,397
1270	100-2710-72-000-5212	ADMIN-KMG LIFE INSURANCE	278	278	278
1271	100-2710-72-000-5225	ADMIN-MEDICARE	1,483	1,508	1,520
1272	100-2710-72-000-5231	ADMIN-TRSL CONTRIBUTIONS	41,616	41,576	40,644
1273	100-2710-72-000-5233	ADMIN-LASERS CONTRIBUTIONS	9,601	10,042	9,158
1274	100-2710-72-000-5282	ADMIN-ANNUAL LEAVE SEVERANCE	1,000	-	-
1275	100-2710-72-000-5290	ADMIN-OTHER EMPLOYEE BENEFITS	500	278	278
1276	100-2710-72-000-5300	ADMIN-PROFESSIONAL & TECH SVCS	2,000	1,250	2,450
1277	100-2710-72-000-5430	ADMIN-REPAIRS & MAINTENACE SVCS	600	423	423
1278	100-2710-72-000-5442	ADMIN-RENTAL OF EQUIPMENT/VEHICLE	1,728	2,072	2,150
1279	100-2710-72-000-5530	ADMIN-COMMUNICATIONS	-	(197)	200
1280	100-2710-72-000-5540	ADMIN-ADVERTISING	500	-	500

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1281	100-2710-72-000-5550	ADMIN-PRINTING & BINDING	5,900	5,527	5,000
1282	100-2710-72-000-5582	ADMIN-TRAVEL	1,000	845	1,000
1283	100-2710-72-000-5590	ADMIN-MISC PURCHASED SERVICE	10	10	10
1284	100-2710-72-000-5610	ADMIN-SUPPLIES	7,000	7,357	8,000
1285	100-2710-72-000-561020	ADMIN-TECH SUPPLIES	3,900	2,527	3,000
1286	100-2710-72-000-5615	ADMIN-INVENTORY/SUPPLIES	3,085	-	1,600
1287	100-2710-72-103-5111	DIRECTOR-PIPS	2,016	2,016	2,032
1288	100-2710-72-178-5120	SKILLS EXAMINER-SUPPLEMENT	2,100	100	100
1289	100-2710-72-178-5225	SKILLS EXAMINER-MEDICARE	30	1	1
1290	100-2710-72-178-5231	SKILLS EXAMINER-TRSL CONTRIBUTIONS	31	26	25
1291	100-2721-72-000-5120	STUDENT WORKERS-BUS MAINTENANCE	3,030	485	485
1292	100-2721-72-000-5150	REG BUS-STIPEND PAY	1,470	1,470	8,070
1293	100-2721-72-000-5225	REG BUS-MEDICARE	70	27	26
1294	100-2721-72-000-5233	REG BUS-LSERS CONTRIBUTIONS	300	146	133
1295	100-2721-72-000-5290	REG BUS-OTHER EMPLOYEE BENEFITS	200	88	88
1296	100-2721-72-000-5430	REG BUS-REPAIRS & MAINTENANCE	2,700	2,655	2,700
1297	100-2721-72-000-5442	REG BUS-EQUIPMENT RENTAL	420	105	105
1298	100-2721-72-000-5523	REG BUS-FLEET INSURANCE	90,312	90,313	94,215
1299	100-2721-72-000-5530	REG BUS-COMMUNICATIONS	-	60	60
1300	100-2721-72-000-5610	REG BUS-SUPPLIES	1,945	2,895	2,900
1301	100-2721-72-000-5626	REG BUS-GASOLINE	508,407	437,514	445,000
1302	100-2721-72-000-5890	REG BUS-MISC EXCPENDITURES	35	35	35
1303	100-2721-72-091-5130	BROAD HORIZ-EXTRA WORK(OT)	31,085	11,975	11,974
1304	100-2721-72-091-5225	BROAD HORIZ-MEDICARE	612	159	160
1305	100-2721-72-091-5233	BROAD HORIZ-LSERS CONTRIBUTIONS	13,556	3,398	3,099
1306	100-2721-72-091-5590	BROAD HORIZ-MISC PURCHASED SERVICE	11,532	-	-
1307	100-2721-72-112-5116	FIELD TRIP-BUS DRIVER	57,487	50,666	51,071
1308	100-2721-72-112-5225	FIELD TRIP-MEDICARE	713	653	658
1309	100-2721-72-112-5231	FIELD TRIP-TRSL CONTRIBUTIONS	1,489	1,099	1,074
1310	100-2721-72-112-5233	FIELD TRIP-LSERS CONTRIBUTIONS	13,313	11,753	10,718
1311	100-2721-72-122-5116	CONTRACT-BUS DRIVER	16,205	20,505	20,669
1312	100-2721-72-122-5225	CONTRACT-MEDICARE	212	274	276
1313	100-2721-72-122-5231	CONTRACT-TRSL CONTRIBUTIONS	112	112	109
1314	100-2721-72-122-5233	CONTRACT-LSERS CONTRIBUTIONS	3,366	4,725	4,309
1315	100-2721-72-155-5124	COMM CTR AFT SCH-BUS SUBSTITUTE	11,880	12,110	12,110
1316	100-2721-72-155-5225	COMM CTR AFT SCH-MEDICARE	119	99	100
1317	100-2721-72-155-5233	COMM CTR AFT SCH-LSERS CONTRIBUTIONS	2,621	2,051	1,870
1318	100-2721-72-158-5610	BUS TIRES	178,000	-	-
1319	100-2721-72-161-5430	BUS TURNAROUND-CONTRACTOR	2,800	2,165	2,800
1320	100-2721-72-161-5610	BUS TURNAROUND-SUPPLIES	7,040	7,165	7,200
1321	100-2721-72-178-5116	SKILLS EXAMINER-BUS DRIVER	1,110	500	504
1322	100-2721-72-178-5225	SKILLS EXAMINER-MEDICARE	15	6	6
1323	100-2721-72-178-5231	SKILLS EXAMINER-TRSL CONTRIBUTIONS	54	105	102
1324	100-2721-72-178-5233	SKILLS EXAMINER-LSERS CONTRIBUTIONS	243	30	27
1325	100-2721-72-178-5810	SKILLS EXAMINER-DUES & FEES	155	-	155
1326	100-2721-72-187-5116	BUS SUPPLEMENT-EXTENDED BUS DRIVER	34,300	15,067	17,400
1327	100-2721-72-187-5225	BUS SUPPLEMENT-MEDICARE	370	195	195

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1328	100-2721-72-187-5231	BUS SUPPLEMENT-TRSL CONTRIBUTIONS	368	316	308
1329	100-2721-72-187-5233	BUS SUPPLEMENT-LSERS CONTRIBUTIONS	10,180	3,835	3,497
1330	100-2721-72-237-5115	SAFETY PLACED-AIDES	-	175	176
1331	100-2721-72-237-5116	SAFETY PLACED-BUS DRIVER	-	775	781
1332	100-2721-72-237-5225	SAFETY PLACED-MEDICARE	-	14	14
1333	100-2721-72-290-5116	EXTENDED DAY-BUS DRIVER	120	120	120
1334	100-2721-72-290-5225	EXTENDED DAY-MEDICARE	2	2	1
1335	100-2722-72-147-5115	REG BUS MONITOR-AIDES	57	57	57
1336	100-2722-72-147-5130	REG BUS MONITOR-EXTRA WORK(OT)	1,108	1,410	1,410
1337	100-2722-72-147-5225	REG BUS MONITOR-MEDICARE	19	21	20
1338	100-2722-72-147-5231	REG BUS MONITOR-TRSL CONTRIBUTIONS	15	15	14
1339	100-2722-72-187-5115	REG BUS MONITOR-AIDES	6,150	4,192	4,224
1340	100-2722-72-187-5225	REG BUS MONITOR-MEDICARE	86	56	56
1341	100-2722-72-187-5231	REG BUS MONITOR-TRSL CONTRIBUTIONS	197	197	192
1342	100-2722-72-187-5233	REG BUS MONITOR-LSERS CONTRIBUTIONS	1,625	1,039	947
1343	100-2723-72-000-5117	REG BUS MAINT-SKILLED CRAFTSMEN	372,431	372,431	375,410
1344	100-2723-72-000-5119	REG BUS MAINT-OTHER SALARIES	37,079	36,267	36,556
1345	100-2723-72-000-5120	REG BUS MAINT-STUDENT WORKER	32,629	23,584	23,583
1346	100-2723-72-000-5210	REG BUS MAINT-GROUP INSURANCE	74,577	74,577	78,305
1347	100-2723-72-000-5211	REG BUS MAINT-STATE LIFE	130	130	129
1348	100-2723-72-000-5212	REG BUS MAINT-KMG LIFE INSURANCE	516	516	515
1349	100-2723-72-000-5225	REG BUS MAINT-MEDICARE	5,840	5,999	6,046
1350	100-2723-72-000-5233	REG BUS MAINT-LSERS CONTRIBUTIONS	128,335	129,274	117,898
1351	100-2723-72-000-5430	REG BUS MAINT-REPAIRS & MAINTENACE	75,000	70,537	75,000
1352	100-2723-72-000-5610	REG BUS MAINT-SUPPLIES	638,880	786,038	720,000
1353	100-2723-72-000-5615	REG BUS MAINT-INVENTORY/SUPPLIES	45,000	-	45,000
1354	100-2723-72-000-5626	REG BUS MAINT-GASOLINE	-	207	206
1355	100-2723-72-158-5610	REG BUS MAINT-BUS TIRES	150,000	121,133	125,000
1356	100-2723-72-170-5423	REG BUS-BUS BARN-CUSTODIAL SERVICES	7,800	8,593	86,000
1357	100-2723-72-170-5610	REG BUS-BUS BARN-SHOP SUPPLIES	11,000	11,417	11,500
1358	100-2723-72-187-5116	REG BUS MAINT SUPPLEMENT-BUS DRIVER	13,000	12,000	13,000
1359	100-2723-72-187-5225	REG BUS MAINT SUPPLEMENT-MEDICARE	156	156	157
1360	100-2723-72-187-5233	REG BUS MAINT SUPPLEMENT-LSERS CONTRIBUTIONS	3,926	3,624	3,305
1361	100-2731-72-000-5523	SPED BUS-FLEET INSURANCE	7,461	7,461	8,746
1362	100-2731-72-000-5626	SPED BUS-GASOLINE	34,200	30,585	32,000
1363	100-2731-72-146-5116	SPED SUPPLEMENT-BUS DRIVER	13,421	13,421	13,528
1364	100-2731-72-146-5210	SPED SUPPLEMENT-GROUP INSURANCE	6,485	6,485	6,809
1365	100-2731-72-146-5225	SPED SUPPLEMENT-MEDICARE	175	176	177
1366	100-2731-72-146-5233	SPED SUPPLEMENT-LSERS CONTRIBUTIONS	4,390	4,373	3,987
1367	100-2732-72-000-5115	SPED BUS MONITOR-AIDES	1,613	1,613	2,000
1368	100-2732-72-000-5124	SPED BUS MONITOR-SUBSTITUTES	4,524	4,281	4,280
1369	100-2732-72-000-5225	SPED BUS MONITOR-MEDICARE	72	85	86
1370	100-2732-72-000-5233	SPED BUS MONITOR-LSERS CONTRIBUTIONS	9	9	8
1371	100-2732-72-112-5115	SPED FIELD TRIP BUS MONITOR-AIDES	60	60	60
1372	100-2732-72-112-5225	SPED FIELD TRIP-MEDICARE	1	1	-
1373	100-2732-72-112-5233	SPED FIELD TRIP-LSERS CONTRIBUTIONS	18	18	16
1374	100-2732-72-146-5115	SPED BUS MONITOR SUPPL-AIDES	1,200	1,200	1,200

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1375	100-2732-72-146-5225	SPED SUPPL-MEDICARE	15	15	15
1376	100-2732-72-146-5233	SPED SUPPL-LSERS CONTRIBUTIONS	362	362	330
1377	100-2732-72-147-5130	SPED BUS MONITOR-EXTRA WORK(OT)	-	249	-
1378	100-2732-72-147-5225	SPED BUS MONITOR-MEDICARE	-	4	3
1379	100-2835-72-160-5330	BUS DRIVER PHYSICALS	18,270	20,230	21,210
1380	100-2835-72-169-5330	BUS DRIVER DRUG TESTING	3,420	4,583	4,500
1381	Transportation Services & Administration Total		3,051,972	2,780,388	2,867,925
Graphic Arts Services Department					
1382	100-2540-74-000-5111	DIRECTOR	4,891	893	-
1383	100-2540-74-000-5119	COORDINATOR & TECHNICIANS	176,597	175,169	178,570
1384	100-2540-74-000-5120	STUDENT WORKER	12,118	12,331	12,331
1385	100-2540-74-000-5210	GROUP INSURANCE	39,707	39,707	41,693
1386	100-2540-74-000-5211	STATE LIFE	8	8	8
1387	100-2540-74-000-5212	KMG LIFE INSURANCE	299	299	299
1388	100-2540-74-000-5214	HSA 775	150	150	150
1389	100-2540-74-000-5225	MEDICARE	2,508	2,563	2,584
1390	100-2540-74-000-5231	TRSL CONTRIBUTIONS	19,066	17,917	17,515
1391	100-2540-74-000-5233	LSERS CONTRIBUTIONS	35,938	35,821	32,668
1392	100-2540-00-000-5270	RETIREE HEALTH BENEFITS	11,103	18,988	19,951
1393	100-2540-74-000-5281	SICK LEAVE SEVERANCE	7,865	7,865	-
1394	100-2540-74-000-5282	ANNUAL LEAVE SEVERANCE	6,300	6,292	-
1395	100-2540-74-000-5582	TRAVEL	481	81	1,000
1396	100-2540-74-000-5610	SUPPLIES	500	-	1,000
1397	100-2540-74-000-561520	TECH SUPPLIES-INVENTORY	1,000	-	2,000
1398	100-2540-74-103-5111	DIRECTOR-PIPS	43	16	-
1399	Graphic Arts Services Department Total		318,574	318,100	309,769
Facility Construction Management					
1400	100-2130-76-000-5530	NURSING SERVICES-POSTAGE	4	4	-
1401	100-2130-76-000-5550	NURSING SERVICES-PRINTING & BINDING	-	-	500
1402	100-2130-76-000-5610	NURSING SERVICES-SUPPLIES	-	-	500
1403	100-2610-76-000-5111	SUPERVISOR OF CONSTRUCTION	73,747	73,857	74,448
1404	100-2610-76-000-5114	ADMINISTRATIVE ASSISTANT	29,514	29,549	29,785
1405	100-2610-76-000-5210	GROUP INSURANCE	11,054	11,054	11,606
1406	100-2610-76-000-5212	KMG LIFE INSURANCE	380	380	380
1407	100-2610-76-000-5225	MEDICARE	1,448	1,450	1,462
1408	100-2610-76-000-5231	TRSL CONTRIBUTIONS	7,786	7,771	7,597
1409	100-2610-76-000-5233	LSERS CONTRIBUTIONS	22,383	22,305	20,342
1410	100-2610-76-000-5530	OFFICE POSTAGECOMMUNICATIONS	-	-	300
1411	100-2610-76-000-5550	OFFICE PRINTING & BINDING	1,400	1,751	1,400
1412	100-2610-76-000-5610	OFFICE SUPPLIES	1,800	1,219	1,800
1413	100-2650-76-000-5523	AUTO INSURANCE	393	393	398
1414	100-4000-76-000-5334	ARCHITECT ENGINEERING SVC	63,900	59,330	60,000
1415	100-4000-76-000-5626	GASOLINE	1,655	1,454	2,000
1416	Facility Construction Management Total		215,464	210,516	212,518

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Human Resources Department					
1417	100-2831-00-000-5111	DIRECTOR OF HUMAN RESOURCES	104,978	105,089	105,929
1418	100-2831-00-000-5210	GROUP INSURANCE	6,113	6,113	6,419
1419	100-2831-00-000-5212	KMG LIFE INSURANCE	278	278	278
1420	100-2831-00-000-5225	MEDICARE	1,466	1,468	1,479
1421	100-2831-00-000-5231	TRSL CONTRIBUTIONS	27,677	27,638	27,019
1422	100-2831-00-103-5111	DIRECTOR PIPS	16	16	16
1423	100-2830-79-000-5114	ADMINISTRATIVE SPECIALISTS	281,667	258,025	260,090
1424	100-2830-79-000-5210	GROUP INSURANCE	34,515	34,515	36,241
1425	100-2830-79-000-5211	STATE LIFE	164	246	246
1426	100-2830-79-000-5212	KMG LIFE INSURANCE	510	510	510
1427	100-2830-79-000-5225	MEDICARE	2,933	2,937	2,960
1428	100-2830-79-000-5231	TRSL CONTRIBUTIONS	57,075	56,970	55,694
1429	100-2830-79-000-5233	LSERS CONTRIBUTIONS	12,535	12,506	11,405
1430	100-2830-00-000-5270	PERSONNEL-RETIREE HEALTH INS	33,657	19,697	20,694
1431	100-2830-79-000-5281	SICK LEAVE SEVERANCE	8,200	-	4,100
1432	100-2830-79-000-5282	ANNUAL LEAVE SEVERANCE	8,400	-	4,200
1433	100-2830-79-000-5300	PROFESSIONAL & TECH SERVICES	2,000	2,042	2,000
1434	100-2830-79-000-5339	OTHER PROFESSIONAL SERVICES	29,000	28,573	29,000
1435	100-2830-79-000-5442	COPIER RENTAL	840	511	840
1436	100-2830-79-000-553020	DATA/ONLINE SERVICES(AESOP)	28,000	26,604	28,000
1437	100-2830-79-000-5540	JOB ADVERTISEMENTS	18,000	17,286	12,000
1438	100-2830-79-000-5550	PRINTING & BINDING	1,600	1,289	1,600
1439	100-2830-79-000-5582	TRAVEL	6,000	5,919	6,000
1440	100-2830-79-000-5610	SUPPLIES	4,500	5,305	5,000
1441	100-2830-79-000-561020	TECH SUPPLIES	5,000	3,438	5,000
1442	100-2830-79-000-561520	TECH SUPPLIES-INVENTORY	830	823	823
1443	100-2831-00-103-5225	DIRECTOR PIPS-MEDICARE	-	-	-
1444	100-2832-79-000-5290	OTHER EMPLOYEE BENEFITS	6,000	3,592	5,000
1445	100-2834-00-000-5339	NON-CERTIFIED TRAINING	975	975	1,000
1446	100-2834-00-000-5610	NON-CERTIFIED TRAINING-SUPPLIES	210	210	1,000
1447	Human Resources Department Total		683,139	622,575	634,543
Federal Programs-Unallowed Direct Costs					
1448	100-1510-00-000-5270	ESSA PRG-RETIREE HEALTH BENEFITS	164,913	19,613	20,608
1449	100-1510-00-000-5281	ESSA PRG-SICK LEAVE SEVERANCE	4,000	-	-
1450	100-1510-00-000-5442	ESSA PRG-RENTAL OF EQUIPMENT/VEHCI	400	-	-
1451	100-1510-00-000-5590	ESSA PRG-MISC PURCHASED SERVICE	500	-	500
1452	100-1510-00-000-5610	ESSA PRG-SUPPLIES	500	-	-
1453	100-1530-82-000-5225	PRESCHOOL MEDICARE	-	16	-
1454	100-1530-00-000-5270	PRESCHOOL-RETIREE HEALTH BENEFITS	85,939	164,937	173,301
1455	100-1600-00-000-5270	ADULT ED-RETIREE HEALTH BENEFITS	33,081	-	-
1456	100-2180-00-000-5270	PARENTAL INVOLV-RETIREE HEALTH INS	-	9,508	9,989
1457	100-2214-84-000-5225	DIRECTOR/SUPERVISOR-MEDICARE	112	-	-
1458	100-2214-00-000-5225	ESSA PROGRAM-MEDICARE	140	140	140
1459	100-2214-00-000-5270	ESSA PROGRAM-RETIREE HEALTH INS	108,988	28,011	29,967
1460	100-2214-84-000-5281	SICK LEAVE SEVERANCE	-	10,785	11,000

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1461	100-2214-00-000-5281	ESSA PROGRAM-SICK LEAVE SEVERANCE	30,000	9,632	10,000
1462	100-2214-84-000-5282	ANNUAL LEAVE SEVERANCE	7,657	8,628	8,700
1463	100-2214-00-000-5282	ESSA PROGRAM-ANNUAL LEAVE SEVERANCE	16,628	-	15,000
1464	100-2214-00-000-5610	ESSA PROGRAM-SUPPLIES	150	150	150
1465	100-2214-84-103-5111	DIRECTOR/SUPERVISOR-PIPS	10,875	6,021	6,070
1466	100-2214-84-103-5225	PIPS-MEDICARE	51	-	-
1467	100-2234-00-000-5582	STAFF TRAINING-ESSA PRG-TRAVEL	-	380	-
1468	100-2234-84-000-5582	PROFESSIONAL DEV-TRAVEL	-	-	500
1469	100-2234-00-000-5610	STAFF TRAINING-ESSA PRG-SUPPLIES	-	89	-
1470	100-2259-84-000-5225	COMPUTER LAB-MEDICARE	-	16	-
1471	100-2259-84-000-5282	COMPUTER LAB-ANNUAL LEAVE SEVERANCE	-	1,103	1,200
1472	100-2510-84-000-5114	FEDERAL ASSET CLERK	26,807	26,631	26,844
1473	100-2510-84-000-5210	GROUP INSURANCE	5,765	5,657	5,940
1474	100-2510-84-000-5211	STATE LIFE	32	32	32
1475	100-2510-84-000-5231	TRSL CONTRIBUTIONS	-	6,452	6,308
1476	Federal Programs-Unallowed Costs Total		496,538	297,802	326,249
Facility Maintenance Department					
1477	100-2610-86-000-5111	SUPERVISOR OF FACILITY MAINTENANCE	66,401	71,799	891,316
1478	100-2610-86-000-5114	ADMINISTRATIVE ASSISTANT	36,718	37,730	12,345
1479	100-2610-86-000-5210	GROUP INSURANCE	11,891	12,671	179,054
1480	100-2610-86-000-5212	KMG LIFE INSURANCE	438	484	713
1481	100-2610-86-000-5225	MEDICARE	1,427	1,513	917
1482	100-2610-86-000-5231	TRSL CONTRIBUTIONS	9,657	9,923	11,980
1483	100-2610-86-000-5233	LSERS CONTRIBUTIONS	20,054	21,683	358
1484	100-2610-86-000-5281	SICK LEAVE SEVERANCE	5,000	-	256,806
1485	100-2610-86-000-5282	ANNUAL LEAVE SEVERANCE	5,000	-	4,422
1486	100-2610-86-000-5290	OTHER EMPLOYEE BENEFITS	-	-	-
1487	100-2610-86-000-5442	OFFICE-COPIER RENTAL	1,308	1,537	3,537
1488	100-2610-86-000-5610	OFFICE-SUPPLIES	5,250	5,615	-
1489	100-2610-86-000-561520	OFFICE-TECH SUPPLIES-INVENTORY	820	-	21,158
1490	100-2620-86-000-5117	SKILLED CRAFTSMEN	873,486	884,242	4,114
1491	100-2620-86-000-5120	TEMP/STUDENT WORKERS	6,128	12,345	4
1492	100-2620-86-000-5210	GROUP INSURANCE	160,111	170,528	500
1493	100-2620-86-000-5211	STATE LIFE	875	713	2,575
1494	100-2620-86-000-5212	KMG LIFE INSURANCE	821	917	674
1495	100-2620-86-000-5225	MEDICARE	11,767	11,885	72,373
1496	100-2620-86-000-5231	TRSL CONTRIBUTIONS	-	366	38,032
1497	100-2620-86-000-5233	LSERS CONTRIBUTIONS	270,834	281,585	13,305
1498	100-2620-86-000-5281	SICK LEAVE SEVERANCE	4,422	4,422	484
1499	100-2620-86-000-5282	ANNUAL LEAVE SEVERANCE	3,929	3,537	1,526
1500	100-2620-86-000-5330	OTHER PROFESSIONAL SERVICES	3,000	-	9,701
1501	100-2620-86-000-5430	REPAIRS & MAINTENACE	2,297	21,158	19,775
1502	100-2620-86-000-5530	POSTAGE/ONLINE SERVICES	5,700	4,114	-
1503	100-2620-86-000-5550	PRINTING & BINDING	498	4	-
1504	100-2650-86-000-5523	FLEET INSURANCE	12,871	12,958	1,537
1505	100-2650-86-000-5626	GASOLINE	65,000	46,515	5,615

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1506	100-2650-86-000-5732	VEHICLES	50,000	50,295	-
1507	100-2834-86-000-5290	STAFF TRAINING-OTHER BENEFITS	500	500	12,958
1508	100-2834-86-000-5300	STAFF TRAINING SERVICES	-	2,575	46,515
1509	100-2834-86-000-5582	STAFF TRAINING-TRAVEL	3,494	674	50,295
1510	Facility Maintenance Department Total		1,639,697	1,672,287	1,662,589
Child Nutrition Services Support					
1511	100-3100-00-000-5111	DIRECTOR OF CHILD NUTRITION	1,233	1,233	1,242
1512	100-3100-70-000-5111	DIRECTOR OF CHILD NUTRITION	857	858	864
1513	100-3100-00-000-5130	EXTRA WORK(OT)	317	317	317
1514	100-3100-70-000-5210	GROUP INSURANCE	58,672	59,615	62,596
1515	100-3100-70-000-5211	STATE LIFE	85	85	85
1516	100-3100-70-000-5212	KMG LIFE INSURANCE	394	399	399
1517	100-3100-00-000-5225	MEDICARE	22	22	22
1518	100-3100-70-000-5225	MEDICARE	2,387	2,431	2,450
1519	100-3100-00-000-5231	TRSL CONTRIBUTIONS	83	83	81
1520	100-3100-70-000-5231	TRSL CONTRIBUTIONS	43,051	41,773	40,838
1521	100-3100-70-000-5233	LSERS CONTRIBUTIONS	1,590	1,627	1,484
1522	100-3100-70-000-5239	LASERS CONTRIBUTIONS	281	299	272
1523	100-3100-00-000-5260	WORKERS COMPENSATION	12,423	14,275	6,799
1524	100-3100-00-000-5270	RETIREE HEALTH BENEFITS	372,855	353,393	371,320
1525	100-3100-70-000-5290	OTHER EMPLOYEE BENEFITS	150	150	150
1526	100-3100-70-204-5210	CAFETERIA MANAGERS-GROUP INS	156,000	156,000	163,800
1527	100-3100-70-204-5211	CAFETERIA MANAGERS-STATE LIFE	750	750	750
1528	100-3100-70-204-5212	CAFETERIA MANAGERS-KMG LIFE INS	349	349	349
1529	100-3100-70-204-5214	CAFETERIA MANAGERS-HSA 775	200	200	200
1530	100-3100-70-204-5225	CAFETERIA MANAGERS-MEDICARE	482	493	497
1531	100-3100-70-204-5231	CAFETERIA MANAGERS-TRSL CONTRIBUTIONS	9,545	9,149	8,944
1532	100-3100-70-205-5210	CAFETERIA TECH-GROUP INSURANCE	512,924	516,730	542,566
1533	100-3100-70-205-5211	CAFETERIA TECH-STATE LIFE INS	1,471	1,471	1,471
1534	100-3100-70-205-5212	CAFETERIA TECH-KMG LIFE INS	506	506	506
1535	100-3100-70-205-5213	CAFETERIA TECH-HRA 1000	8,085	10,085	10,085
1536	100-3100-70-205-5214	CAFETERIA TECH-HSA 775	1,320	1,320	1,320
1537	100-2530-70-000-5111	FOOD STORAGE MANAGER	4,150	250	252
1538	100-2530-70-000-5210	GROUP INSURANCE	2,982	2,982	3,131
1539	100-2530-70-000-5211	STATE LIFE	5	5	5
1540	100-2530-70-000-5214	HSA 775	350	350	350
1541	100-2530-70-000-5225	MEDICARE	60	3	3
1542	100-2530-70-000-5233	LSERS CONTRIBUTIONS	1,090	76	69
1543	100-2650-70-000-5523	AUTO INSURANCE	393	393	397
1544	Child Nutrition Services Support Total		1,195,062	1,177,673	1,223,614
Community Support Services					
1545	100-3300-00-000-5590	MISC PURCHASED SERVICE	28,351	28,351	28,351
1546	Community Support Services Total		28,351	28,351	28,351

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Air Conditioning Redemption Fund					
1554	102-2620-86-000-5430	REPAIRS & MAINTENACE	67,500	52,680	116,851
1555	102-2620-86-000-5442	EQUIPMENT RENTAL	-	-	31,750
1556	102-2620-86-000-5610	SUPPLIES	32,500	8,833	33,438
1557	102-2620-86-000-5730	EQUIPMENT	100,000	43,690	241,381
1558	Air Conditioning Redemption Funds Total		200,000	105,203	423,420
Drivers Education Program Fund					
1559	105-1440-72-000-5112	INSTRUCTORS	94,705	87,600	96,801
1560	105-1440-72-000-5115	AIDES	303	300	302
1561	105-1440-72-000-5225	MEDICARE	1,316	1,185	1,194
1562	105-1440-72-000-5231	TRSL CONTRIBUTIONS	24,987	23,118	24,824
1563	105-1440-72-000-5430	REPAIRS & MAINTENACE SVCS	450	-	-
1564	105-1440-72-000-5523	FLEET INSURANCE	3,028	2,749	2,783
1565	105-1440-72-000-5550	PRINTING & BINDING	5,971	13,411	13,305
1566	105-1440-72-000-5582	TRAVEL	1,000	-	-
1567	105-1440-72-000-5610	SUPPLIES	1,220	184	184
1568	105-1440-72-000-5626	GASOLINE	13,887	7,595	7,595
1569	105-1440-72-000-5810	DUES & FEES	250	79	79
1570	105-2650-72-000-5730	EQUIPMENT	20,000	-	-
1571	Drivers Education Program Fund Total		167,117	136,219	147,067
Credit Recovery Program Fund					
1572	107-1470-58-000-5112	SUMMER TEACHER	14,126	12,660	14,761
1573	107-1470-58-000-5120	STUDENT WORKER	500	216	500
1574	107-1470-58-000-5225	MEDICARE	212	187	212
1575	107-1470-58-000-5231	TRSL CONTRIBUTIONS	3,662	3,109	3,690
1576	107-1470-58-000-561020	TECH SUPPLIES	1,500	-	1,500
1577	Credit Recovery Program Fund Total		20,000	16,171	20,663
Gifted & Talented Funds					
1578	110-1220-75-000-5240	TUITION REIMBURSEMENT	-	1,073	-
1579	110-1220-75-000-5300	PROFESSIONAL SERVICES	1,000	1,080	2,000
1580	110-1220-75-000-5550	PRINTING & BINDING	-	153	1,000
1581	110-1220-75-000-5582	TRAVEL	10,000	8,314	10,000
1582	110-1220-75-000-5610	SUPPLIES	12,000	19,130	25,000
1583	110-1220-75-000-561020	TECH SUPPLIES	1,000	-	2,000
1584	110-1220-75-000-561520	TECH SUPPLIES-INVENTORY	2,290	579	5,000
1585	110-1220-75-000-5810	DUES & FEES	232	-	232
1586	110-2233-75-000-5240	PROF DEV-TUITION REIMBURSEMENT	11,000	2,048	4,000
1587	110-2233-75-000-5320	PROF DEV-CONTRACTED SERVICES	1,000	-	-
1588	110-2540-75-000-5550	PRINTING & BINDING	-	720	-
1589	110-2721-75-000-5590	MISC PURCHASED SERVICE	459	251	500

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1590	110-2721-75-112-5116	FIELD TRIP-BUS DRIVER	325	-	-
1591	110-2721-75-112-5225	FIELD TRIP-MEDICARE	4	-	-
1592	110-2721-75-112-5233	FIELD TRIP-LSERS CONTRIBUTIONS	96	-	-
1593	Gifted & Talented Funds Total		39,406	33,347	49,732
Special Education Supply (Act 13) Funds					
1594	111-1210-61-000-5610	SUPPLIES	-	-	10,000
1595	111-1210-61-000-561020	TECH SUPPLIES	-	-	10,000
1596	111-1210-61-000-5615	INVENTORY/SUPPLIES	60,000	-	-
1597	111-1210-61-000-561520	TECH SUPPLIES-INVENTORY	-	-	25,000
1598	Special Education Supply (Act 13) Funds Total		60,000	-	45,000
FEMA - 2016 Disaster Relief Funds					
1599	118-1100-00-000-5610	SUPPLIES	-	1,028	-
1600	118-1100-00-000-5642	TEXTBOOKS	8,000	-	8,000
1601	118-2252-00-000-5641	LIBRARY BOOKS	-	-	5,000
1602	118-2620-00-000-5430	BUILDING-REPAIRS & MAINTENACE	222,000	199,194	15,000
1603	118-2620-00-000-5610	BUILDING MAINT-SUPPLIES	-	8,556	22,000
1604	118-2620-00-000-5615	BUILDING MAINT-INVENTORY/SUPPLIES	-	-	1,600
1605	FEMA - 2016 Disaster Relief Funds Total		230,000	208,777	51,600
Top Gains Reward Funds (2010-11)					
1606	120-1100-00-000-5610	INSTRUCTIONAL SUPPLIES	6,720	-	-
1607	120-1100-00-000-561520	TECH SUPPLIES-INVENTORY	-	3,751	-
1608	120-1130-00-000-5610	SUPPLIES	281	-	-
1609	Top Gains Reward Funds (2010-11) Total		7,001	3,751	-
Legislative Supplemental Appropriation-Classroom Teacher Supplement					
1610	121-1105-00-000-5112	KINDERGARTEN-TEACHER	68,238	68,238	68,237
1611	121-1105-00-000-5225	KINDERGARTEN-MEDICARE	949	949	947
1612	121-1105-00-000-5231	KINDERGARTEN-TRSL CONTRIBUTIONS	17,209	17,209	16,685
1613	121-1110-00-000-5112	ELEMENTARY-TEACHER	570,339	553,384	554,317
1614	121-1110-00-000-5225	ELEMENTARY-MEDICARE	7,941	7,927	7,939
1615	121-1110-00-000-5231	ELEMENTARY-TRSL CONTRIBUTIONS	141,130	140,884	136,839
1616	121-1110-00-000-5233	ELEMENTARY-LSERS CONTRIBUTIONS	282	282	255
1617	121-1110-00-000-5239	ELEMENTARY-LASERS CONTRIBUTIONS	348	348	337
1618	121-1110-00-074-5112	READING INTERVENTION-TEACHER	19,630	19,630	19,629
1619	121-1110-00-074-5225	READING INTERVENTION-MEDICARE	285	285	284
1620	121-1110-00-074-5231	READING INTERVENTION-TRSL CONTRIBUTIONS	5,163	5,163	5,005
1621	121-1110-00-106-5112	ELEM READ 180-TEACHER	5,141	5,141	5,141
1622	121-1110-00-106-5225	ELEM READ 180-MEDICARE	61	61	60
1623	121-1110-00-106-5231	ELEM READ 180-TRSL CONTRIBUTIONS	1,352	1,352	1,311

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1624	121-1130-00-000-5112	SECONDARY-TEACHER	239,301	239,301	239,301
1625	121-1130-00-000-5225	SECONDARY-MEDICARE	3,428	3,428	3,427
1626	121-1130-00-000-5231	SECONDARY-TRSL CONTRIBUTIONS	62,056	62,056	60,169
1627	121-1130-00-106-5112	SECONDARY READ 180-TEACHER	2,337	2,337	2,336
1628	121-1130-00-106-5225	SECONDARY READ 180-MEDICARE	34	34	33
1629	121-1130-00-106-5231	SECONDARY READ 180-TRSL CONTRIBUTIONS	632	632	613
1630	121-1210-00-000-5112	SPECIAL ED-TEACHER	89,738	89,738	89,737
1631	121-1210-00-000-5225	SPECIAL ED-MEDICARE	1,260	1,260	1,260
1632	121-1210-00-000-5231	SPECIAL ED-TRSL CONTRIBUTIONS	20,896	20,896	20,261
1633	121-1210-00-000-5239	SPECIAL ED-LASERS CONTRIBUTIONS	348	348	337
1634	121-1211-00-000-5112	SPED RESOURCE-TEACHER	22,902	22,902	22,901
1635	121-1211-00-000-5225	SPED RESOURCE-MEDICARE	318	318	318
1636	121-1211-00-000-5231	SPED RESOURCE-TRSL CONTRIBUTIONS	5,654	5,654	5,482
1637	121-1211-00-000-5239	SPED RESOURCE-LASERS CONTRIBUTIONS	522	522	505
1638	121-1214-00-000-5112	SPED ADAPTED PE-TEACHER	3,739	3,739	3,739
1639	121-1214-00-000-5225	SPED ADAPTED PE-MEDICARE	54	54	54
1640	121-1214-00-000-5231	SPED ADAPTED PE-TRSL CONTRIBUTIONS	983	983	953
1641	121-1216-00-000-5112	SPED PRESCHOOL-TEACHER	8,690	8,690	8,689
1642	121-1216-00-000-5225	SPED PRESCHOOL-MEDICARE	112	112	112
1643	121-1216-00-000-5231	SPED PRESCHOOL-TRSL CONTRIBUTIONS	2,040	2,040	1,977
1644	121-1220-00-000-5112	GIFTED TALENTED-TEACHER	26,641	26,641	26,640
1645	121-1220-00-000-5225	GIFTED TALENTED-MEDICARE	373	373	372
1646	121-1220-00-000-5231	GIFTED TALENTED-TRSL CONTRIBUTIONS	6,146	6,146	5,959
1647	121-1220-00-000-5239	GIFTED TALENTED-LASERS CONTRIBUTIONS	174	174	168
1648	121-1310-00-000-5112	AGRISCIENCE-TEACHER	4,674	4,674	4,673
1649	121-1310-00-000-5225	AGRISCIENCE-MEDICARE	68	68	67
1650	121-1310-00-000-5231	AGRISCIENCE-TRSL CONTRIBUTIONS	1,247	1,247	1,209
1651	121-1340-00-000-5112	HOMELIVING-TEACHER	14,956	14,956	14,956
1652	121-1340-00-000-5225	HOMELIVING-MEDICARE	217	217	216
1653	121-1340-00-000-5231	HOMELIVING-TRSL CONTRIBUTIONS	3,442	3,442	3,337
1654	121-1350-00-000-5112	TRADE & INDUSTRY-TEACHER	935	935	934
1655	121-1350-00-000-5225	TRADE & INDUSTRY-MEDICARE	14	14	13
1656	121-1350-00-000-5231	TRADE & INDUSTRY-TRSL CONTRIBUTIONS	246	246	238
1657	121-1360-00-000-5112	BUSINESS ED-TEACHER	16,358	16,358	16,358
1658	121-1360-00-000-5225	BUSINESS ED-MEDICARE	224	224	223
1659	121-1360-00-000-5231	BUSINESS ED-TRSL CONTRIBUTIONS	3,811	3,811	3,694
1660	121-1370-00-000-5112	HEALTH SCIENCE-TEACHER	935	935	934
1661	121-1370-00-000-5225	HEALTH SCIENCE-MEDICARE	14	14	13
1662	121-1370-00-000-5231	HEALTH SCIENCE-TRSL CONTRIBUTIONS	246	246	238
1663	121-1390-00-000-5112	OTHER CTE-TEACHER	3,739	3,739	3,739
1664	121-1390-00-000-5113	OTHER CTE-THERAP/SPEC/COUNSELOR	935	-	-
1665	121-1390-00-000-5225	OTHER CTE-MEDICARE	68	54	54
1666	121-1390-00-000-5231	OTHER CTE-TRSL CONTRIBUTIONS	1,229	983	953
1667	121-1410-00-000-5112	BAND(HS)-TEACHER	7,478	7,478	7,478
1668	121-1410-00-000-5225	BAND(HS)-MEDICARE	108	108	108
1669	121-1410-00-000-5231	BAND(HS)-TRSL CONTRIBUTIONS	1,967	1,967	1,906
1670	121-1411-00-000-5112	BAND(MS)-TEACHER	6,543	6,543	6,543

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1671	121-1411-00-000-5225	BAND(MS)-MEDICARE	81	81	81
1672	121-1411-00-000-5231	BAND(MS)-TRSL CONTRIBUTIONS	1,721	1,721	1,668
1673	121-1412-00-000-5112	CHOIR(HS)-TEACHER	935	935	934
1674	121-1412-00-000-5225	CHOIR(HS)-MEDICARE	14	14	13
1675	121-1412-00-000-5231	CHOIR(HS)-TRSL CONTRIBUTIONS	246	246	238
1676	121-1413-00-000-5112	CHOIR(MS)-TEACHER	9,348	9,348	9,347
1677	121-1413-00-000-5225	CHOIR(MS)-MEDICARE	136	136	135
1678	121-1413-00-000-5231	CHOIR(MS)-TRSL CONTRIBUTIONS	2,213	2,213	2,145
1679	121-1450-00-000-5112	JROTC-TEACHER	5,609	5,609	5,608
1680	121-1450-00-000-5225	JROTC-MEDICARE	81	81	81
1681	121-1450-00-000-5231	JROTC-TRSL CONTRIBUTIONS	1,475	1,475	1,430
1682	121-1480-00-000-5112	ALTERNATIVE PRG-TEACHER	8,413	8,413	8,412
1683	121-1480-00-000-5225	ALTERNATIVE PRG-MEDICARE	122	122	121
1684	121-1480-00-000-5231	ALTERNATIVE PRG-TRSL CONTRIBUTIONS	2,213	2,213	2,145
1685	121-1520-00-000-5112	ESL-TEACHER	1,870	2,804	-
1686	121-1520-00-000-5225	ESL-MEDICARE	27	41	-
1687	121-1520-00-000-5231	ESL-TRSL CONTRIBUTIONS	492	738	-
1688	121-1520-53-000-5112	ESL-TEACHER	-	-	1,869
1689	121-1520-53-000-5225	ESL-MEDICARE	-	-	27
1690	121-1520-53-000-5231	ESL-TRSL CONTRIBUTIONS	-	-	476
1691	121-1420-89-000-5112	HEAD COACH-TEACHER	7,478	7,478	7,478
1692	121-1420-89-000-5225	HEAD COACH-MEDICARE	95	95	94
1693	121-1420-89-000-5231	HEAD COACH-TRSL CONTRIBUTIONS	1,721	1,721	1,668
1694	121-2139-89-182-5112	ATHLETIC TRAINER	4,674	4,674	-
1695	121-2139-89-182-5225	ATHLETIC TRAINER-MEDICARE	68	68	-
1696	121-2139-89-182-5231	ATHLETIC TRAINER-TRSL CONTRIBUTIONS	1,229	1,229	-
1697	Legislative Supplemental Appropriation-Classroom Teacher Supplement Total		1,456,161	1,438,940	1,424,183
Timber Reserve Funds					
1698	122-4200-00-000-5490	OTHER PURCHASED PROPERTY SERVICES	-	-	100,000
1699	Timber Reserve Funds Total		-	-	100,000
State MFP - Supplemental Course Academy Funds					
1700	123-1490-58-000-5564	ONLINE COURSE TUITION (IN-STATE-NON LEA)	300,552	289,591	234,380
1701	State MFP - Supplemental Course Academy Funds Total		300,552	289,591	234,380
State MFP - Career Development Funds					
1702	124-1360-00-000-5530	BUSINESS ED-ONLINE SERVICES	10,249	10,599	-
1703	124-1300-58-000-5610	CTE-SUPPLIES	5,301	6,302	4,000
1704	124-1300-58-000-561020	CTE-TECH SUPPLIES	5,555	532	-
1705	124-1300-58-000-5615	CTE-INVENTORY/SUPPLIES	2,235	-	-
1706	124-1300-58-000-561520	CTE-TECH SUPPLIES-INVENTORY	3,992	12,353	-
1707	124-1350-58-000-5642	TRADE & INDUSTRY-TEXTBOOKS	2,011	2,011	-

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1708	124-2235-58-000-5582	CTE PROFESS DEV-TRAVEL	56,854	6,785	42,974
1709	124-2235-58-000-5583	CTE PROFESS DEV- DAY PER DIEM	9	9	-
1710	124-2235-58-000-5590	CTE PROFESS DEV-PURCHASED SERVICES	50	50	-
1711	124-2721-58-187-5116	CTE-BUS DRIVER SUPPLEMENT	51	-	-
1712	124-2721-58-187-5233	CTE-BUS-LSERS CONTRIBUTIONS	8	-	-
1713	124-2721-58-187-5590	CTE-BUS-FUEL	675	1,375	-
1714	State MFP - Career Development Funds Total		86,990	40,016	46,974
Storm Damage (2014-15) Insurance Proceeds					
1715	125-2620-00-000-5330	BUILDING MAINT-PROFESSIONAL SERVICES	2,117	2,117	-
1716	125-2620-00-000-5430	BUILDING REPAIRS & MAINTENACE	2,317	2,317	-
1717	125-4600-00-000-5450	RENOVATION-CONSTRUCTION SERVICES	-	-	-
1718	125-1420-89-000-5610	ATHLETIC SUPPLIES	2,485	2,485	-
1719	Storm Damage (2014-15) Insurance Proceeds Total		6,919	6,919	-
Preschool Salary Clearing Fund					
1720	126-1216-00-000-5212	SPED-PRESCHOOL-KMG LIFE INS	-	(200)	-
1721	126-1530-00-000-5211	PRESCHOOL-STATE LIFE	-	(1)	-
1722	126-1530-00-000-5213	PRESCHOOL-HRA 1000	-	1	-
1723	126-1530-00-000-5214	PRESCHOOL-HSA 775	-	200	-
1724	Preschool Clearing Fund Total		-	-	-
State MFP High Cost Services (Special Needs) Funds					
1725	127-1214-11-611-5115	SPED ADAPTED PE-TEACHER AIDES	1,752	1,752	-
1726	127-1214-11-611-5225	SPED ADAPTED PE-MEDICARE	25	25	-
1727	127-1214-11-611-5231	SPED ADAPTED PE-TRSL CONTRIBUTIONS	461	461	-
1728	127-2161-11-611-5113	OCCUPATIONAL THERAPIST	775	775	-
1729	127-2161-11-611-5225	OT-MEDICARE	11	11	-
1730	127-2161-11-611-5231	OT-TRSL CONTRIBUTIONS	204	204	-
1731	127-2169-11-611-5113	ORIENTATION & MOBILITY SPECIALIST	10,258	10,258	-
1732	127-2169-11-611-5225	O&M-MEDICARE	149	149	-
1733	127-2169-11-611-5231	O&M-TRSL CONTRIBUTIONS	2,697	2,697	-
1734	127-2169-11-611-5610	O&M-SUPPLIES	14,427	475	-
1735	127-2169-11-611-561020	O&M-TECH SUPPLIES	-	2,234	-
1736	127-2169-11-611-5615	O&M-INVENTORY/SUPPLIES	-	1,646	-
1737	127-2169-11-611-573020	O&M-TECH EQUIPMENT	-	3,013	-
1738	State MFP High Cost Services (Special Needs) Funds Total		30,759	23,700	-
Richwood High Vocational Program Funds (OPPJ)					
1739	804-1370-00-000-5610	HEALTH SCIENCE-SUPPLIES	-	-	135,000
1740	804-1370-00-000-5730	HEALTH SCIENCE-EQUIPMENT	-	-	65,000
1741	Richwood High Vocational Program Funds (OPPJ) Total		-	-	200,000

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2016-17**

	Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
Riverbend Summer Reading Program Funds					
1742	824-1470-59-000-5112	HEALTH SCIENCE-TEACHER	-	-	41,800
1743	824-1470-59-000-5225	HEALTH SCIENCE-MEDICARE	-	-	606
1744	824-1470-59-000-5231	HEALTH SCIENCE-TRSL CONTRIBUTIONS	-	-	10,659
1745	824-1470-59-000-5610	HEALTH SCIENCE-SUPPLIES	-	-	2,127
1746	824-1470-59-000-561020	HEALTH SCIENCE-TECH SUPPLIES	-	-	-
1747	824-2620-59-000-5116	BUILDING CUSTODIAN-EXTRA DUTY	-	-	510
1748	824-2620-59-000-5225	BLDG MAINT-MEDICARE	-	-	7
1749	824-2620-59-000-5233	BLDG MAINT-LSERS CONTRIBUTIONS	-	-	150
1750	824-2721-59-000-5116	BUS DRIVERS	-	-	2,800
1751	824-2721-59-000-5225	BUS-MEDICARE	-	-	41
1752	824-2721-59-000-5233	BUS-LSERS CONTRIBUTIONS	-	-	800
1753	Riverbend Summer Reading Program Funds Total		-	-	59,500
West Monroe High School Foundation Grant Funds					
1754	827-1100-00-000-5610	INSTRUCTIONAL SUPPLIES	-	-	3,134
1755	West Monroe High School Foundation Grant Funds Total		-	-	3,134
OTHER FINANCING USES					
1547	100-5200-00-000-5932	OPERATING TRANSFER OUT-SCHOOL BASED HEALTH	10,194	10,194	-
1548	100-5200-00-144-5932	OPERATING TRANSFER OUT-SELF INSURANCE	-	300,000	-
1549	100-5200-00-145-5932	OPERATING TRANSFER OUT-WORKERS COMPENSATION	200,000	200,000	400,000
1550	100-5200-00-414-5932	OPERATING TRANSFER OUT-M&O MAINTENANCE(414)	100,000	100,000	100,000
1551	100-5300-00-097-5940	LOCAL REV XFER OUT-MFP OTHER LEA TRANSFER ADMIN	1,201	1,201	1,343
1552	100-5300-00-098-5940	LOCAL REV XFER OUT-MFP CHARTER SCHOOLS/OTHER L	426,536	426,534	546,653
1553	Other Financing Uses Total		737,931	1,037,929	1,047,996
TOTAL EXPENDITURES & OTHER FINANCING USES					
1756	Total General Fund Expenditures & Other Financing Uses		147,696,792	145,359,223	145,324,297
1757		Net Change in Fund Balance	(2,373,778)	178,977	(2,054,946)
1758		Beginning Fund Balance	18,873,583	18,873,583	19,052,560
1759		Ending Fund Balance	16,499,805	19,052,560	16,997,614

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**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2016-2017**

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 Fund
Special Revenue Funds - Combined Budget
Fiscal Year 2016-17

Budget Summary by Function					
	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 48,898,738	\$ 49,607,740	1.4%	\$ 50,441,129	1.7%
State Revenues	2,573,756	2,408,381	-6.4%	2,729,723	13.3%
Federal Revenues	21,953,583	21,573,575	0.0%	21,127,335	-2.1%
Total Revenues	\$ 73,426,077	\$ 73,589,696	0.2%	\$ 74,298,187	1.0%
Expenditures					
Regular Programs	\$ 14,136,307	\$ 13,733,796	-2.8%	\$ 14,736,505	7.3%
Special Education Programs	4,600,214	4,342,914	-5.6%	3,916,444	-9.8%
Vocational (CTE) Programs	917,596	1,006,304	9.7%	966,813	-3.9%
Other Instructional Programs	3,703,139	2,961,411	-20.0%	3,436,738	16.1%
Special Programs	3,794,847	3,713,130	-2.2%	4,028,569	8.5%
Pupil Support Services	4,242,014	4,433,260	4.5%	4,269,603	-3.7%
Instructional Staff Services	7,844,162	7,592,340	-3.2%	7,498,254	-1.2%
General Administration	364,900	375,626	2.9%	545,279	45.2%
School Administration	1,892,868	1,816,776	-4.0%	1,919,893	5.7%
Business Services	288,252	280,731	-2.6%	294,723	5.0%
Plant Services	4,778,819	3,834,484	-19.8%	3,700,898	-3.5%
Student Transportation Services	3,232,535	3,192,042	-1.3%	2,647,862	-17.0%
Central Services	249,533	237,269	-4.9%	244,510	3.1%
Food Services	12,010,550	11,748,626	-2.2%	11,373,216	-3.2%
Facility Acquisition and Construction	788,234	692,492	-12.1%	930,975	34.4%
Debt Service	62,550	63,575	1.6%	-	-100.0%
Total Expenditures	\$ 62,906,520	\$ 60,024,776	-4.6%	\$ 60,510,282	0.8%
Other Sources of Funds	\$ 111,144	\$ 116,485	4.8%	\$ 106,300	-8.7%
Other Uses of Funds	(10,281,367)	(10,291,541)	0.0%	(10,629,853)	0.0%
Total Other Sources	\$ (10,170,223)	\$ (10,175,056)	0.0%	\$ (10,523,553)	3.4%
Net Change in Fund Balance	\$ 349,334	\$ 3,389,864	870.4%	\$ 3,264,352	-3.7%
Beginning Fund Balance	\$ 37,240,673	\$ 37,233,605	0.0%	\$ 40,623,469	9.1%
Ending Fund Balance	\$ 37,590,007	\$ 40,623,469	8.1%	\$ 43,887,821	8.0%

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Ouachita Parish School Board
Special Revenue Fund
Special Revenue Funds - Combined Budget
Fiscal Year 2016-17

Budget Summary by Object						
	2015-2016				2016-2017	
	Final	Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues						
Local Revenues	\$	48,898,738	\$ 49,607,740	1.4%	\$ 50,441,129	1.7%
State Revenues		2,573,756	2,408,381	-6.4%	\$ 2,729,723	13.3%
Federal Revenues		<u>21,953,583</u>	<u>21,573,575</u>	<u>0.0%</u>	<u>21,127,335</u>	<u>0.0%</u>
Total Revenues	\$	<u>73,426,077</u>	\$ <u>73,589,696</u>	<u>0.2%</u>	\$ <u>74,298,187</u>	<u>1.0%</u>
Expenditures						
Salaries	\$	37,652,992	\$ 37,344,919	-0.8%	\$ 38,408,028	2.8%
Employee Benefits		8,283,448	7,934,101	-4.2%	8,160,966	2.9%
Professional Services		1,231,825	1,149,860	-6.7%	737,730	-35.8%
Property Services		1,777,540	1,776,359	-0.1%	2,031,519	14.4%
Other Purchased Services		1,249,094	1,250,922	0.1%	937,248	-25.1%
Supplies		10,213,210	8,678,236	-15.0%	9,092,279	4.8%
Property		2,356,768	1,761,675	-25.3%	1,073,365	-39.1%
Miscellaneous		<u>141,643</u>	<u>128,704</u>	<u>-9.1%</u>	<u>69,147</u>	<u>-46.3%</u>
Total Expenditures	\$	<u>62,906,520</u>	\$ <u>60,024,776</u>	<u>-4.6%</u>	\$ <u>60,510,282</u>	<u>0.8%</u>
Other Sources of Funds	\$	111,144	\$ 116,485	4.8%	\$ 106,300	-8.7%
Other Uses of Funds		<u>(10,281,367)</u>	<u>(10,291,541)</u>	<u>0.0%</u>	<u>(10,629,853)</u>	<u>0.0%</u>
Total Other Sources (Uses)	\$	<u>(10,170,223)</u>	\$ <u>(10,175,056)</u>	<u>0.0%</u>	\$ <u>(10,523,553)</u>	<u>3.4%</u>
Net Change in Fund Balance	\$	349,334	\$ 3,389,864	870.4%	\$ 3,264,352	-3.7%
Beginning Fund Balance	\$	<u>37,240,673</u>	\$ <u>37,233,605</u>	<u>0.0%</u>	\$ <u>40,623,469</u>	<u>9.1%</u>
Ending Fund Balance	\$	<u>37,590,007</u>	\$ <u>40,623,469</u>	<u>8.1%</u>	\$ <u>43,887,821</u>	<u>8.0%</u>
Fund Balance Classification						
Unspendable Fund Balance						
Food Inventory	\$	112,500	\$ 73,370	-34.8%	\$ 72,981	-0.5%
Restricted Fund Balance						
Salaries and benefits		7,485,505	8,217,454	9.8%	8,217,454	0.0%
Debt Service		1,559,299	1,559,299	0.0%	1,558,084	-0.1%
School Food Service		2,336,545	2,596,003	11.1%	3,614,304	39.2%
Medicaid-Special Education		2,270,375	2,381,655	4.9%	2,342,335	-1.7%
Committed Fund Balance						
District #1 M&O Sales Tax		17,315,555	18,298,132	5.7%	18,378,290	0.4%
West Ouachita Capital Outlay		297,450	362,614	21.9%	290,000	-20.0%
Assigned Fund Balance						
West Ouachita Operations		5,828,972	6,816,169	16.9%	8,956,184	31.4%
Student Support Services		377,407	314,275	-16.7%	458,189	45.8%
Instructional Program Donations		<u>6,399</u>	<u>4,498</u>	<u>-29.7%</u>	<u>-</u>	<u>-100.0%</u>
Total Fund Balances	\$	<u>37,590,007</u>	\$ <u>40,623,469</u>	<u>8.1%</u>	\$ <u>43,887,821</u>	<u>8.0%</u>

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Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2016-17

Budget Summary by Function

	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 7,716,116	\$ 7,742,393	0.3%	\$ 7,938,617	2.5%
Federal Revenues	-	100,000	100.0%	200,000	100.0%
Total Revenues	\$ 7,716,116	\$ 7,842,393	1.6%	\$ 8,138,617	3.8%
Expenditures					
Regular Programs	717,954	561,734	-21.8%	641,351	14.2%
Special Education Programs	493,146	435,680	-11.7%	435,931	0.1%
Vocational (CTE) Programs	112,662	84,931	-24.6%	102,130	20.3%
Other Instructional Programs	1,555,371	1,172,944	-24.6%	1,444,819	23.2%
Special Programs	6,385	6,386	0.0%	6,347	-0.6%
Pupil Support Services	819,893	826,190	0.8%	830,345	0.5%
Instructional Staff Services	702,714	716,407	1.9%	643,358	-10.2%
General Administration	58,622	56,430	-3.7%	627	-98.9%
School Administration	109,731	104,790	-4.5%	104,135	-0.6%
Business Services	33,362	34,869	4.5%	34,255	-1.8%
Plant Services	2,065,828	1,882,355	-8.9%	1,917,273	1.9%
Student Transportation Services	1,569,676	1,599,884	1.9%	1,093,526	-31.6%
Central Services	28,932	27,024	-6.6%	26,816	-0.8%
Food Services	228,399	238,076	4.2%	236,571	-0.6%
Facility Acquisition and Construction	414,297	312,972	-24.5%	640,975	104.8%
Total Expenditures	\$ 8,916,972	\$ 8,060,672	-9.6%	\$ 8,158,459	1.2%
Other Sources of Funds	\$ 100,000	\$ 100,000	0.0%	\$ 100,000	0.0%
Total Other Sources	\$ 100,000	\$ 100,000	0.0%	\$ 100,000	0.0%
Net Change in Fund Balance	\$ (1,100,856)	\$ (118,279)	-89.3%	\$ 80,158	-167.8%
Beginning Fund Balance	\$ 18,416,411	\$ 18,416,411	0.0%	\$ 18,298,132	-0.6%
Ending Fund Balance	\$ 17,315,555	\$ 18,298,132	5.7%	\$ 18,378,290	0.4%

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Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2016-17

Budget Summary by Object

	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 7,716,116	\$ 7,742,393	0.3%	\$ 7,938,617	2.5%
Federal Revenues	-	100,000	0.0%	200,000	0.0%
Total Revenues	\$ 7,716,116	\$ 7,842,393	1.6%	\$ 8,138,617	3.8%
Expenditures					
Salaries	\$ 2,890,366	\$ 2,785,304	-3.6%	\$ 2,780,832	-0.2%
Employee Benefits	1,049,263	992,156	-5.4%	972,099	-2.0%
Professional Services	205,186	236,374	15.2%	154,808	-34.5%
Property Services	917,063	906,956	-1.1%	1,350,948	49.0%
Other Purchased Services	76,328	102,768	34.6%	79,788	-22.4%
Supplies	2,283,902	1,623,625	-28.9%	1,960,433	20.7%
Property	1,491,757	1,396,611	-6.4%	853,365	-38.9%
Miscellaneous	3,107	16,878	443.2%	6,186	-63.3%
Total Expenditures	\$ 8,916,972	\$ 8,060,672	-9.6%	\$ 8,158,459	1.2%
Other Sources of Funds	\$ 100,000	\$ 100,000	0.0%	\$ 100,000	0.0%
Total Other Sources	\$ 100,000	\$ 100,000	0.0%	\$ 100,000	0.0%
Net Change in Fund Balance	\$ (1,100,856)	\$ (118,279)	-89.3%	\$ 80,158	-167.8%
Beginning Fund Balance	\$ 18,416,411	\$ 18,416,411	0.0%	\$ 18,298,132	-0.6%
Ending Fund Balance	\$ 17,315,555	\$ 18,298,132	5.7%	\$ 18,378,290	0.4%

Fund Balance Classification

Committed Fund Balance	\$ 17,315,555	\$ 18,298,132	5.7%	\$ 18,378,290	0.4%
Total Ending Fund Balance	\$ 17,315,555	\$ 18,298,132	5.7%	\$ 18,378,290	0.4%

Although the proposition approved by voters in 1992 does 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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
400-41130	Sales & Use Taxes	\$ 7,537,216	\$ 7,650,459	\$ 7,838,705
400-41136	Interest/Penalty-Sales Tax	46,900	51,326	49,912
400-41510	Interest on Investments	32,000	48,675	50,000
400-41532	Unrealized Gain on Investments	-	(8,067)	-
416-44390	Transportation Rebates	100,000	100,000	200,000
	Total Local Sources	7,716,116	7,842,393	8,138,617
Total Revenues		\$ 7,716,116	\$ 7,842,393	\$ 8,138,617
EXPENDITURES				
General Administrative Costs				
400-2310-000-5332	Legal Services	\$ 17,990	\$ 11,850	\$ -
400-2315-000-5314	Tax Collection Fees	40,000	43,948	-
400-2510-022-5340	Investment Fees	75	100	-
Total General Administrative Costs		\$ 58,065	\$ 55,898	\$ -
I. Instructional Programs Support (36%)				
A. Band Program Support				
402-1400-000-5610	Band Supplies	\$ -	\$ 143	\$ -
402-1400-115-5582	Band-Strings Travel	-	89	-
402-1400-115-5590	Band-Strings Miscellaneous Purchases	-	88	-
402-1400-115-5610	Band-Strings Supplies	12,000	881	12,000
402-1400-115-5615	Band-Strings Supplies/Inventory	-	1,888	-
402-1400-115-5810	Band-Strings Dues/Fees	-	615	-
402-1410-000-5300	High School Band-Professional Services	-	21,271	-
402-1410-000-5430	High School Band-Repairs & Maintenance	-	5,576	-
402-1410-000-5442	High School Band-Rental/Leases	-	2,007	-
402-1410-000-5582	High School Band-Travel	-	1,989	-
402-1410-000-5610	High School Band-Supplies	111,172	7,421	110,731
402-1410-000-5615	High School Band-Inventory/Supplies	-	6,737	-
402-1410-000-561520	High School Band-Technical Inventory	-	2,676	-
402-1410-000-5810	High School Band-Dues/Fees	-	1,172	-
402-1411-000-5122	Elem/Middle Band-Seasonal salaries	-	1,240	-
402-1411-000-5225	Elem/Middle Band-Medicare	-	18	-
402-1411-000-5231	Elem/Middle Band-TRSL Contribution	-	326	-
402-1411-000-5300	Elem/Middle Band-Professional Services	-	9,811	-
402-1411-000-5430	Elem/Middle Band-Repairs & Maintenance	-	17,578	-
402-1411-000-5442	Elem/Middle Band-Rental/Leases	-	3,204	-
402-1411-000-5582	Elem/Middle Band-Travel	-	382	-
402-1411-000-5610	Elem/Middle Band Supplies	207,204	12,081	214,143
402-1411-000-561020	Elem/Middle Band-Technology Supplies	-	70	-
402-1411-000-5615	Elem/Middle Band-Supplies/Inventory	-	19,335	-

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
402-1411-000-5810	Elem/Middle Band-Dues/Fees	-	1,803	-
402-1411-071-5300	Elem/Middle Band-Professional Services	-	1,503	-
402-2239-000-5582	Band-Professional Development Travel	-	120	-
402-2650-000-5523	Band-Vehicle/Fleet Insurance	-	1,963	-
402-2721-000-5116	Band-Bus Driver Trip Salaries	-	15,340	-
402-2721-000-5120	Band-Bus Driver Part-time Salaries	-	175	-
402-2721-000-5225	Band-Bus Driver Medicaid	-	144	-
402-2721-000-5233	Band-Bus Driver LSERS Contribution	-	2,945	-
402-2721-000-5590	Band-Bus Services	-	4,056	-
402-2721-112-5116	Band-Bus Driver Field Trip Salaries	-	5,490	-
402-2721-112-5225	Band-Bus Driver Field Trip Medicaid	-	66	-
402-2721-112-5231	Band-Bus Driver Field Trip TRSL Contribution	-	79	-
402-2721-112-5233	Band-Bus Driver Field Trip LSERS Contribution	-	1,499	-
402-2721-112-5590	Band-Bus Services	-	3,411	-
402-2721-115-5116	Band-Strings Bus Driver Salaries	-	40	-
402-2721-115-5233	Band-Strings Bus Driver LSERS Contribution	-	12	-
	Total Band Program Support	330,376	155,244	336,874
B. Choir Program Support				
403-1412-000-5120	High School Choir-Part-time Salaries	-	800	-
403-1412-000-5225	High School Choir-Medicaid	-	12	-
403-1412-000-5231	High School Choir-TRSL Contribution	-	210	-
403-1412-000-5300	High School Choir-Professional Services	-	100	-
403-1412-000-5430	High School Choir-Repairs & Maintenance	-	2,318	-
403-1412-000-5442	High School Choir-Rental/Leases	-	1,090	-
403-1412-000-5582	High School Choir-Travel	-	6,200	-
403-1412-000-5590	High School Choir-Miscellaneous Purchases	-	337	-
403-1412-000-5610	High School Choir-Supplies	57,035	4,510	46,723
403-1412-000-5615	High School Choir-Supplies/Inventory	-	3,650	-
403-1412-000-5810	High School Choir-Dues/Fees	-	5,644	-
403-1413-000-5120	Elem/Middle Choir-Part-time Salaries	-	950	-
403-1413-000-5225	Elem/Middle Choir-Medicaid	-	14	-
403-1413-000-5231	Elem/Middle Choir-TRSL Contributions	-	250	-
403-1413-000-5300	Elem/Middle Choir-Professional Services	-	1,175	-
403-1413-000-5442	Elem/Middle Choir-Rentals/Leases	-	1,308	-
403-1413-000-5582	Elem/Middle Choir-Travel	-	4,042	-
403-1413-000-5610	Elem/Middle Choir-Supplies	31,613	1,349	34,162
403-1413-000-5810	Elem/Middle Choir-Dues/Fees	-	1,216	-
403-1413-134-5610	Elem/Middle Choir- New Music Supplies	3,640	-	2,502
403-2721-112-5116	Elem/Middle Choir-Bus Driver Salaries	-	1,325	-
403-2721-112-5225	Elem/Middle Choir-Bus Driver Medicaid	-	16	-
403-2721-112-5233	Elem/Middle Choir-Bus Driver LSERS Contribution	-	234	-
403-2721-112-5590	Elem/Middle Choir-Bus Services	-	330	-
	Total Choir Program Support	92,288	37,080	83,387
C. Instructional Technology Support				

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
404-1100-000-534020	Technical Services	116,260	116,260	123,000
404-1100-000-553020	Data/Online Services	47,405	47,405	48,104
404-1100-000-561020	Tech Supplies	252	252	250
404-1100-000-561520	Tech Supplies/Inventory	6,550	550	-
	Total Regular Programs	170,467	164,467	171,354
404-2239-000-5231	Staff Training-TRSL Contributions	1	-	-
404-2252-000-561020	Technology Supplies	1,200	1,200	1,200
404-2252-000-561520	Library-Tech Supplies/Inventory	16,112	16,112	-
404-2259-000-561020	Media Service-Tech Supplies	6,277	11,767	12,000
404-2259-000-561520	Media Services-Tech Supplies/Inventory	444,806	454,923	390,446
	Total Instructional Staff Services	468,396	484,003	403,646
	Total Instructional Technology Support	638,863	648,470	575,000
D. Early Bird Classes				
405-1130-000-5112	Secondary-Teacher Salaries	42,370	39,000	45,000
405-1130-000-5225	Secondary-Medicare	488	447	653
405-1130-000-5231	Secondary-TRSL Contributions	10,745	10,257	11,475
	Total Regular Programs	53,603	49,704	57,128
	Total Early Bird Classes	53,603	49,704	57,128
E. Fine Arts Program Support				
406-1413-000-5112	Elem/Middle Music Teacher	363,767	357,569	360,430
406-1413-000-5210	Elem/Middle Music Group Insurance	64,860	63,460	66,633
406-1413-000-5213	Elem/Middle Music-HRA1000 Group Insurance	2,000	2,001	2,001
406-1413-000-5214	Elem/Middle Music-HSa775 Group Insurance	450	450	450
406-1413-000-5225	Elem/Middle Music-Medicare	4,765	4,685	4,722
406-1413-000-5231	Elem/Middle Music-Contributions	84,897	83,267	80,769
	Total Fine Arts Program Support	520,739	511,432	515,005
F. Elementary Guidance Counselors				
407-2122-000-5113	Counseling-Salaries	510,987	516,956	521,091
407-2122-000-5210	Counseling-Group Insurance	89,138	83,766	87,954
407-2122-000-5212	Counseling-KMG Life Insurance	983	934	980
407-2122-000-5225	Counseling-Medicare	4,713	4,787	4,787
407-2122-000-5231	Counseling-TRSL Contributions	134,600	136,169	131,131
	Total Elementary Guidance Counselors	740,421	742,612	745,943
G. IWB Replacements				
408-1100-233-5430	Regular Instruction-Repairs & Maintenance	-	17,406	-
408-1100-233-561020	Regular Instruction-IWB Replacements	-	763	-

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408-1100-233-561520	Regular Instruction-IWB Replacements	175,000	59,588	150,000
	Total IWF Replacements	175,000	77,757	150,000
H. Math & Science Program Support				
409-1100-000-5610	Supplies	17,570	10,025	17,570
409-1100-000-561020	Tech Supplies	2,500	-	2,500
409-1100-000-5615	Inventoriable Supplies	4,500	-	4,500
409-1100-000-561520	Tech Supplies/Inventory	3,600	-	600
409-1100-000-5642	Textbooks	2,500	-	2,500
409-1100-135-5610	Math & Science Allotment-Supplies	40,000	25,367	-
409-1100-135-561020	Math & Science Allotment-Supplies	10,000	1,781	-
409-1100-135-561520	Math & Science Allotment-Supplies/Inventory	-	918	-
	Total Regular Programs	80,670	38,091	27,670
409-1370-000-5130	Health Science-Extra Duty Pay	25,702	12,990	16,000
409-1370-000-5225	Health Science-Medicare	345	183	232
409-1370-000-5231	Health Science-TRSL Contributions	6,896	3,416	4,080
409-1370-000-5300	Health Science-Contracted Services	1,000	-	1,000
409-1370-000-5340	Health Scienc-Techncial Services	-	495	1,000
409-1370-000-5610	Health Science-Supplies	1,000	-	1,000
409-1370-000-561520	MSP Grant-Tech/Inventory Supplies	500	-	500
409-1395-000-5610	Math & Science Stem-Supplies	-	1,011	2,000
409-1395-000-561520	Math & Science Stem-Supplies/Inventory	10,000	1,495	18,000
409-1395-000-573020	Math & Science Stem-Technical Equipment	7,295	7,295	-
	Total Vocational (CTE) Programs	52,738	26,885	43,812
409-2721-017-5116	AHEC Bus Drivers	-	1,825	1,825
409-2721-017-5225	AHEC-Medicare	-	26	26
409-2721-017-5233	AHEC-LSERS Contributions	-	551	551
409-2721-017-5590	AHEC-Bus Use Fee	-	1,044	1,044
	Total Student Transportation Services	-	3,446	3,446
	Total Math & Science Program Support	133,408	68,422	74,928
H. Teacher Supply Funds				
411-1100-000-5610	Classroom Supplies	119,800	116,783	119,800
	Total Teacher Supply Funds	119,800	116,783	119,800
I. Library Services				
413-2239-000-5582	Staff Training-Travel Expense	1,000	-	500
413-2252-000-534020	Library-Contracted Technical Services	28,461	28,461	28,461

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413-2252-000-5610	Library-Supplies	3,000	1,525	9,559
413-2252-000-561020	Library-Tech Supplies	2,200	1,511	5,000
413-2252-000-561520	Library-Tech Supplies/Inventory	5,000	-	2,200
413-2252-000-5640	Library-Books & Periodicals	73,683	79,254	72,420
	Total Library Services	113,344	110,751	118,140
Total Instructional Programs Support (36%)		\$ 2,917,842	\$ 2,518,255	\$ 2,776,205
II. Capital Improvements (23%)				
A. Capital Improvements-Facilities				
415-2620-000-5430	Facility Repairs and Maintenance	\$ 281,299	\$ 227,549	\$ 300,000
415-2620-000-5610	Facility Repairs and Maintenance-Supplies	-	21,569	-
415-2620-000-5730	Facility Repairs and Maintenance-Equipment	100,000	-	40,000
	Total Plant Services	381,299	249,118	340,000
415-4200-000-5450	Facility-Land Improvements	237,685	118,843	60,000
415-4500-000-5720	Facility-New Construction	28,000	23,999	-
415-4600-000-5720	Facility-Building Additions	86,000	86,000	-
415-4600-234-5450	Facility-Building Improvements	-	-	500,000
	Total Facility Acquisition & Construction	351,685	228,842	560,000
B. Capital Improvements-Transportation				
416-2650-000-5732	Transportation Vehicle Expense	1,068,643	-	-
416-2721-000-5730	Bus Purchases	-	1,068,643	786,745
416-2731-000-5730	Bus Purchases-Special Needs	183,015	183,015	-
	Total Student Transportation Services	1,251,658	1,251,658	786,745
Total Capital Improvements (23%)		\$ 1,984,642	\$ 1,729,618	\$ 1,686,745
III. Facility & Equipment Programs Support (15%)				
A. Facility & Equipment Program Supports				
414-2620-000-5430	Building Operation Repairs and Maintenance	\$ 323,353	\$ 10,363	\$ 9,974
414-2620-000-5610	Building Operations-Supplies	531	531	511
414-2620-000-5730	Building Operation Equipment	9,950	9,950	9,576
414-2620-000-5810	Building Operations-Dues/Fees	3,107	6,427	6,186
414-2620-230-5430	Building Construction-Maintenance	12,026	263,790	253,900
414-2620-230-5610	Building Construction-Supplies	272,000	186,510	179,518
414-2620-230-5615	Building Construction-Inventory/Supplies	1,350	1,350	1,299
414-2620-231-5430	Painting-Repairs & Maintenance Svcs	-	12,592	12,119
414-2620-231-5610	Painting-Supplies	35,000	22,678	21,828
414-2620-232-5430	Electrical-Maintenance Services	-	37,141	35,748
414-2620-232-5610	Electrical-Supplies	140,000	134,573	129,528
414-2620-233-5430	Plumbing-Maintenance Services	125	20,429	19,662
414-2620-233-5610	Plumbing-Supplies	93,944	98,404	94,714
414-2620-233-5615	Plumbing-Supplies/Inventory	1,945	1,945	1,872

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414-2620-234-5430	AC-HVAC-Maintenance	-	85,158	81,965
414-2620-234-5610	AC-HVAC-Supplies	296,227	286,743	275,993
414-2620-234-5615	AC-HVAC-Inventory/Supplies	65,479	6,625	6,376
414-2620-234-5730	AC-HVAC-Equipment	8,854	17,708	17,044
414-2640-000-5430	Equipment Repairs and Maintenance	500	1,706	1,642
414-2640-000-5442	Equipment Rental	9,575	13,297	12,798
414-2661-000-5530	Security System Services	27,923	31,315	30,140
	Total Plant Services	1,301,889	1,249,236	1,202,393
414-2834-000-5290	Personnel-Other Employee Benefits	330	330	317
	Total Central Services	330	330	317
414-4200-000-5450	Land & Site Improvements-Contractors	52,500	65,600	63,140
414-4200-000-5610	Land & Site Improvements-Supplies	8,712	17,131	16,488
414-4600-000-5334	Building Improvement-Architect Fees	1,400	1,400	1,347
	Total Facility Acquisition & Construction	62,612	84,131	80,975
	Total Facility & Equipment Support (15%)	\$ 1,364,831	\$ 1,333,697	\$ 1,283,685
IV. Inflation-Regulated/Mandated Costs (14%)				
A. Alternative Education Program Support				
401-1210-000-5112	Special Education Teacher	\$ 169,158	\$ 129,378	\$ 130,412
401-1210-000-5115	Special Education Paraprofessional	44,086	43,122	43,466
401-1210-000-5210	Special Education Group Insurance	33,011	28,034	29,435
401-1210-000-5211	Special Education State Life	240	240	239
401-1210-000-5225	Special Education Medicare	2,740	2,351	2,351
401-1210-000-5231	Special Education TRSL Contributions	59,711	45,368	43,988
	Total Special Education Programs	308,946	248,492	249,891
401-1360-000-5112	Business Teacher	42,276	40,964	41,291
401-1360-000-5210	Business Teacher- Group Insurance	5,153	5,506	5,780
401-1360-000-5212	Business Teacher-KMG Life Insurance	252	286	285
401-1360-000-5225	Business Teacher-Medicare	538	518	517
401-1360-000-5231	Business Teacher-TRSL Contributions	11,119	10,774	10,445
	Total Vocational (CTE) Education Programs	59,338	58,046	58,318
401-1480-000-5112	Alternative Program-Teacher	419,882	345,145	347,906
401-1480-000-5210	Alternative Program-Group Insurance	72,742	62,829	65,970
401-1480-000-5225	Alternative Program-Medicare	5,551	4,484	4,483
401-1480-000-5231	Alternative Program-TRSL Contributions	110,431	90,767	88,007
	Total Other Instructional Programs	608,606	503,225	506,366
401-2220-000-5113	Curriculum-Counselor	4,726	4,739	4,777
401-2220-000-5225	Curriculum-Medicare	66	65	65
401-2220-000-5231	Curriculum-TRSL Contributions	1,243	1,246	1,208
401-2252-000-5112	Librarian	44,882	44,482	44,837
401-2252-000-5210	Library-Group Insurance	2,179	2,134	2,240
401-2252-000-5214	Library-HSA775 Group Insurance	775	775	775
401-2252-000-5225	Library-Medicare	612	607	606

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401-2252-000-5231	Library-TRSL Contributions	357	-	-
	Total Instructional Staff	54,840	54,049	54,508
401-2722-000-5115	Special Education Bus Attendant-Paraprofessionals	9,913	4,867	4,905
401-2722-000-5210	Special Education Bus Attendant-Group Insurance	5,912	1,987	2,085
401-2722-000-5225	Special Education Bus Attendant-Medicare	97	62	62
401-2722-000-5233	Special Education Bus Attendant-LSERS Contributions	2,995	1,470	1,328
	Total Student Transportation Services	18,917	8,386	8,380
	Total Alternative Education Program Support	\$ 1,050,647	\$ 872,198	\$ 877,463
B. Other Inflation-Mandated/Regulated Costs				
418-1105-360-5112	NBC Pay-Kindergarten Teacher	15,000	15,000	15,000
418-1105-360-5225	NBC Pay-Kindergarten-Medicare	194	190	218
418-1105-360-5231	NBC Pay-Kindergarten-TRSL Retirement	3,945	3,945	3,825
418-1110-360-5112	NBC Pay-Elementary Teacher	50,000	45,000	45,000
418-1110-360-5225	NBC Pay-Elementary-Medicare	581	524	653
418-1110-360-5231	NBC Pay-Elementary-TRSL Retirement	12,712	11,832	11,475
418-1130-360-5112	NBC Pay-Secondary Teacher	25,000	25,000	25,000
418-1130-360-5225	NBC Pay-Secondary-Medicare	328	326	363
418-1130-360-5231	NBC Pay-Secondary-TRSL Retirement	5,302	5,574	6,375
	Total Regular Programs	113,062	107,391	107,909
418-1216-360-5112	NBC Pay Special Education Teacher	5,000	5,000	5,000
418-1216-360-5225	NBC Pay-Special Preschool-Medicare	65	65	65
418-1216-360-5231	NBC Pay-Preschool-TRSL Retirement	1,315	1,315	1,275
418-1220-360-5112	NBC Pay Gifted Teacher	10,000	10,000	10,000
418-1220-360-5225	NBC Pay-Gifted-Medicare	129	131	145
418-1220-360-5231	NBC Pay-Gifted-TRSL Retirement	2,630	2,630	2,550
	Total Special Education Programs	19,139	19,142	19,035
418-1310-360-5112	NBC Pay Agriculture Teacher	458	-	-
418-1310-360-5225	Medicare-Agriculture	7	-	-
418-1310-360-5231	TRSL Retirement-Agriculture	121	-	-
	Total Vocational (CTE) Educational Program	586	-	-
418-1530-360-5112	NBC Pay Preschool Teacher	5,000	5,000	5,000
418-1530-360-5225	NBC Preschool-Medicare	70	71	72
418-1530-360-5231	NBC Preschool-TRSL Contributions	1,315	1,315	1,275
	Total Other Special Programs	6,385	6,386	6,347
418-2122-360-5113	NBC Pay Counselor	55,000	55,000	55,000
418-2122-360-5225	Counselor-Medicare	656	655	798
418-2122-360-5231	Counselor-TRSL Contributions	13,193	13,245	14,025
	Total Pupil Services	68,849	68,900	69,823
418-2220-360-5113	NBC Pay Curriculum Coordinator	5,000	5,000	5,000
418-2220-360-5225	Curriculum Coordinator-Medicare	72	72	72
418-2220-360-5231	Curriculum Coordinator-TRSL Retirement	1,315	1,315	1,275
418-2252-360-5112	NBC Pay Librarian	5,000	5,000	5,000
418-2252-360-5225	Librarian Medicare	64	63	72

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418-2252-360-5231	Librarian-TRSL Retirement	1,315	1,315	1,275
	Total Instructional Staff Services	12,766	12,765	12,694
	Total Other Inflation-Mandated/Regulated Costs	220,787	214,584	215,808
	Total Inflation-Regulated/Mandated Costs (14%)	\$ 1,271,434	\$ 1,086,782	\$ 1,093,271
V. Salary Restoration (12%)				
417-1100-000-5115	Paraprofessionals-Regular Education	\$ 4,193	\$ 5,059	\$ 5,057
417-1100-000-5225	Medicare-Regular Education	57	68	67
417-1100-000-5231	TRSL Contributions-Regular Education	1,102	1,331	1,289
417-1100-074-5115	Interventionist Paraprofessional	-	850	850
417-1100-074-5225	Medicare-Interventionist	-	11	11
417-1100-074-5231	TRSL Retirement-Interventionist	-	224	216
	Total Regular Programs	5,352	7,542	7,490
417-1210-000-5115	Paraprofessionals-Special Education	119,622	122,800	122,799
417-1210-000-5225	Medicare - Special Education	1,582	1,608	1,608
417-1210-000-5231	TRSL Retirement - Special Education	30,787	31,831	30,863
417-1210-000-5239	Other Retirement-Special Education	25	-	-
417-1216-000-5115	Paraprofessionals-Special Ed Preschool	10,221	9,373	9,372
417-1216-000-5225	Medicare - Special Ed Preschool	136	135	135
417-1216-000-5231	TRSL Retirement - Special Preschool	2,688	2,299	2,228
	Total Special Education Programs	165,061	168,046	167,005
417-1480-110-5115	ISS & Sat School Suspension-Para	2,633	2,514	2,514
417-1480-110-5225	ISS & Sat School Suspension-Medicare	34	34	33
417-1480-110-5231	ISS & Sat School Suspension-TRSL	695	661	640
	Total Other Instructional Programs	3,362	3,209	3,187
417-2110-000-5114	Child Welfare & Attendance-Clerical Staff	967	967	967
417-2110-000-5225	Child Welfare & Attendance-Medicare	13	14	13
417-2110-000-5231	Child Welfare & Attendance-TRSL Contribution	255	254	246
417-2122-000-5114	Counselors	-	3,548	3,548
417-2122-000-5225	Counseling Services-Medicaid	-	49	48
417-2122-000-5231	Counseling Services-TRSL Contributions	-	933	904
417-2140-000-5114	Diagnostic Services-Clerical Salaries	546	967	967
417-2140-000-5225	Diagnostic Services-Medicare	6	12	12
417-2140-000-5231	Diagnostic Services-TRSL Contributions	132	254	246
417-2154-000-5115	Interpretive Services-Aides Salaries	1,692	947	947
417-2154-000-5225	Interpretive Services-Medicare	24	13	13
417-2154-000-5231	Interpretive Services-TRSL Contributions	445	249	241
417-2190-000-5119	Pupil Support-Other Salaries	898	932	931
417-2190-000-5225	Pupil Support - Medicare	11	11	10
417-2190-000-5231	Pupil Support -TRSL Contributions	237	245	237
417-2190-340-5115	Discipline-Hall Monitors-Aides Salaries	4,229	4,139	4,139
417-2190-340-5225	Discipline-Hall Monitors-Medicare	56	54	54

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417-2190-340-5231	Discipline-Hall Monitors-TRSL Contributions	1,112	1,089	1,056
	Total Pupil Support Services	10,623	14,677	14,579
417-2211-000-5114	Instructional Assistants	2,901	2,905	2,905
417-2211-000-5225	Regular Education Support Medicare	12	26	25
417-2211-000-5231	Regular Education Support TRSL Contributions	765	764	739
417-2212-000-5114	Special Education Assistants	7,869	8,431	8,431
417-2212-000-5225	Special Education Support Medicare	105	113	112
417-2212-000-5231	Special Education Support TRSL Contributions	1,827	2,017	1,956
417-2219-000-5114	Other Educational Program Clerical	2,845	2,901	2,901
417-2219-000-5225	Other Education Program -Medicare	40	40	39
417-2219-000-5231	Other Education Program-TRSL Contributions	510	509	493
417-2219-000-5239	Other Education Program-LASERS Contribution	333	360	348
417-2252-000-5115	Library Paraprofessional	12,615	13,574	13,574
417-2252-000-5225	Library-Medicare	159	173	173
417-2252-000-5231	Library-TRSL Contributions	3,319	3,570	3,461
417-2259-000-5115	Computer Lab Paraprofessionals	15,726	15,133	15,132
417-2259-000-5225	Computer Lab-Medicare	205	202	202
417-2259-000-5231	Computer Lab-TRSL Contributions	4,137	4,001	3,879
	Total Instructional Staff Services	53,368	54,719	54,370
417-2321-000-5114	Superintendent-Executive Secretary	500	500	500
417-2321-000-5231	Superintendent-TRSL Contribution	132	132	127
	Total General Administration Services	632	632	627
417-2400-000-5114	School Secretary/bookkeeper	86,208	82,692	82,692
417-2400-000-5115	Administrative Paraprofessionals	850	125	125
417-2400-000-5225	School Medicare	1,146	1,086	1,086
417-2400-000-5231	School TRSL Contributions	21,247	20,606	19,979
417-2400-000-5233	School LSERS Contributions	280	280	253
	Total School Administration Services	109,731	104,789	104,135
417-2510-000-5114	Business Services Clerical	6,669	6,728	6,727
417-2510-000-5119	Internal Auditors	1,967	1,967	1,967
417-2510-000-5225	Accounting Staff Medicare	91	103	103
417-2510-000-5231	Accounting Staff TRSL Contributions	1,763	2,022	1,959
417-2520-000-5114	Purchasing Services-Clerical	967	967	967
417-2520-000-5225	Purchasing Staff Medicare	14	14	13
417-2520-000-5231	Purchasing Staff TRSL Contributions	255	254	246
417-2530-000-5111	Warehousing Supervisors/Managers	1,000	1,892	1,892
417-2530-000-5114	Warehousing Clerical	967	967	967
417-2530-000-5116	Warehousing Service Workers	7,736	7,779	7,778
417-2530-000-5119	Warehousing Service Workers	967	967	967
417-2530-000-5225	Warehousing Staff Medicare	148	162	161
417-2530-000-5231	Warehousing Staff TRSL Contributions	255	254	246
417-2530-000-5233	Warehousing Staff LSERS Contributions	2,931	3,138	2,836
417-2540-000-5119	Printing Service Workers	5,802	5,800	5,800
417-2540-000-5225	Printing Staff Medicare	78	79	78
417-2540-000-5231	Printing Staff TRSL Contributions	509	509	493
417-2540-000-5233	Printing Staff LSERS Contributions	1,168	1,168	1,055

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	Total Business Services	33,287	34,769	34,255
417-2610-000-5114	Maintenance Clerical Staff	1,934	1,934	1,934
417-2610-000-5225	Maintenance Supervisors-Medicare	27	27	26
417-2610-000-5231	Maintenance Supervisors-TRSL Contributions	510	509	492
417-2620-000-5116	Building Operations-Service Workers	276,128	274,702	274,702
417-2620-000-5117	Building Operations-Skilled Craftsmen	22,990	23,221	23,221
417-2620-000-5225	Building Operations-Medicare	4,083	4,073	4,072
417-2620-000-5231	Maintenance Supervisors-TRSL Contributions	1,504	1,826	1,769
417-2620-000-5233	Building Operations-LSERS Contributions	73,293	73,573	66,508
417-2662-000-5116	Security Guards	1,700	1,700	1,700
417-2662-000-5225	Security - Medicare	24	24	23
417-2662-000-5231	Security-TRSL Contributions	447	447	433
	Total Plant Services	382,640	382,036	374,880
417-2710-000-5114	Transportation Clerical Staff	3,699	3,868	3,868
417-2710-000-5225	Transportation Services-Medicare	51	53	53
417-2710-000-5231	Transportation Services-TRSL Contributions	960	763	739
417-2710-000-5233	Transportation Services-LSERS Contributions	15	292	264
417-2721-000-5116	Regular Bus Driver	165,463	165,641	165,641
417-2721-000-5225	Transportation Regular-Medicare	2,115	2,091	2,091
417-2721-000-5231	Regular Bus Driver-TRSL Contribution	22	-	-
417-2721-000-5233	Regular Bus Driver-LSERS Contribution	46,372	46,076	41,652
417-2722-000-5115	Regular Bus Attendant	12,977	12,426	12,425
417-2722-000-5225	Regular Monitoring Medicare	173	167	167
417-2722-000-5233	Regular Monitoring-LSERS Contributions	3,656	3,752	3,391
417-2723-000-5117	Bus Mechanics	9,826	11,521	11,521
417-2723-000-5225	Bus Mechanics-Medicare	136	159	158
417-2723-000-5233	Bus Mecanics-LSERC Contributions	2,968	3,480	3,146
417-2731-000-5116	Special Education Bus Drivers	14,065	13,939	13,939
417-2731-000-5225	Special Needs Bus Drivers-Medicare	186	182	181
417-2731-000-5233	Special Needs Bus Drivers-LSERS Contribution	4,152	3,847	3,477
417-2731-146-5116	Special Needs Bus Driver-Extra Duty	-	850	850
417-2731-146-5225	Special Needs Bus Driver-Extra Duty Medicaid	-	11	10
417-2731-146-5233	Special Needs Bus Driver-Extra Duty LSERS C	-	257	232
417-2732-000-5115	Monitoring Services-Special Needs Bus Aides	24,539	24,231	24,230
417-2732-000-5225	Special Needs Monitoring Medicare	315	309	308
417-2732-000-5233	Special Needs Bus Drivers-LSERS Contribution	7,411	7,314	6,612
	Total Student Transportation Services	299,101	301,230	294,955
417-2820-000-5119	Public Information Coordinator	500	500	500
417-2820-000-5225	Public Information Services-Medicare	7	7	6
417-2820-000-5231	Public Information Services-TRSL Contributions	132	132	127
417-2830-000-5114	Personnel Services-Clerical Staff	8,380	7,743	7,742
417-2830-000-5225	Personnel Services-Medicare	104	95	94
417-2830-000-5231	Personnel Services-TRSL Contribution	1,947	1,782	1,727
417-2830-000-5233	Personnel Services-LSERS Contribution	292	292	263
417-2840-000-5119	Data Processing Technicians	3,870	3,868	3,868
417-2840-000-5225	Data Processing-Medicare	40	40	40
417-2840-000-5231	Data Processing-TRSL Contribution	1,007	1,017	986

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
417-2846-000-5119	Hardware Support Technicians	9,670	8,787	8,786
417-2846-000-5225	Hardware Support Medicare	131	119	119
417-2846-000-5231	Hardware Support TRSL Contribution	2,522	2,312	2,241
	Total Central Services	28,602	26,695	26,499
417-3100-000-5114	School Food Service Clerks	5,335	5,695	5,695
417-3100-000-5116	Cafeteria Technician	92,645	153,801	153,800
417-3100-000-5119	Hourly work	967	967	967
417-3100-000-5225	Cafeteria Medicare	1,260	2,130	2,129
417-3100-000-5231	Cafeteria TRSL Contributions	23,604	38,212	37,050
417-3100-000-5233	Cafeteria LSERS Contributions	800	1,106	1,000
417-3100-000-5239	Cafeteria Other Retirement	184	316	306
417-3100-204-5111	Cafeteria Managers	16,501	28,087	28,087
417-3100-204-5225	Cafeteria Managers Medicare	212	377	376
417-3100-204-5231	Cafeteria Managers TRSL Contributions	4,350	7,386	7,161
417-3100-205-5116	Cafeteria Technicians	65,380	-	-
417-3100-205-5225	Cafeteria Tech - Medicare	928	-	-
417-3100-205-5231	Cafeteria Tech TRSL Contribution	15,998	-	-
417-3100-205-5233	Cafeteria Tech Other Retirement	106	-	-
417-3100-205-5239	Cafeteria Tech-LSERS Contribution	129	-	-
	Total Food Services	228,399	238,078	236,571
Total Salary Restoration (12%)		\$ 1,320,158	\$ 1,336,422	\$ 1,318,553
Total Expenditures		\$ 8,916,972	\$ 8,060,672	\$ 8,158,459
414-45220	Operating Transfers In - General Fund	100,000	100,000	100,000
414-45320	Insurance Proceeds from Loss	-	-	-
	Total Other Sources (Uses) of Funds	\$ 100,000	\$ 100,000	\$ 100,000
Net Change in Fund Balance		\$ (1,100,856)	\$ (118,279)	\$ 80,158
Beginning Fund Balance		\$ 18,416,411	18,416,411	18,298,132
Ending Fund Balance		\$ 17,315,555	\$ 18,298,132	\$ 18,378,290

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Ouachita Parish School Board
Special Revenue Fund
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2016-17

Budget Summary by Function

	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 11,149,711	\$ 11,298,728	1.3%	\$ 11,607,492	2.7%
Total Revenues	\$ 11,149,711	\$ 11,298,728	1.3%	\$ 11,607,492	2.7%
Expenditures					
Regular Programs	\$ 6,141,240	\$ 6,128,664	-0.2%	\$ 6,381,096	4.1%
Special Education Programs	1,261,935	1,242,791	-1.5%	1,293,977	4.1%
Vocational (CTE) Programs	228,004	289,676	27.0%	301,605	4.1%
Other Instructional Programs	367,211	348,574	-5.1%	362,927	4.1%
Special Programs	13,094	19,527	49.1%	20,331	4.1%
Pupil Support Services	801,709	814,544	1.6%	843,810	3.6%
Instructional Staff Services	544,376	526,877	-3.2%	548,575	4.1%
General Administration	83,624	92,432	10.5%	93,517	1.2%
School Administration	733,578	719,022	-2.0%	748,634	4.1%
Business Services	28,177	30,323	7.6%	31,570	4.1%
Plant Services	427,730	429,224	0.3%	446,903	4.1%
Student Transportation Services	285,291	287,360	0.7%	299,194	4.1%
Central Services	19,052	17,680	-7.2%	18,407	4.1%
Food Services	214,690	208,365	-2.9%	216,946	4.1%
Total Expenditures	\$ 11,149,711	\$ 11,155,059	0.0%	\$ 11,607,492	4.1%
Net Change in Fund Balance	\$ -	\$ 143,669	100.0%	\$ -	-100.0%
Beginning Fund Balance	1,813,830	1,813,830	0.0%	1,957,499	7.9%
Ending Fund Balance	\$ 1,813,830	\$ 1,957,499	7.9%	\$ 1,957,499	0.0%

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Ouachita Parish School Board
Special Revenue Fund
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2016-17

Budget Summary by Object

	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 11,149,711	\$ 11,298,728	1.3%	\$ 11,607,492	2.7%
Total Revenues	\$ 11,149,711	\$ 11,298,728	1.3%	\$ 11,607,492	2.7%
Expenditures					
Salaries	\$ 11,066,087	\$ 11,062,627	0.0%	\$ 11,513,975	4.1%
Purchased Professional Services	83,624	92,432	10.5%	93,517	1.2%
Total Expenditures	\$ 11,149,711	\$ 11,155,059	0.0%	\$ 11,607,492	4.1%
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	\$ -	\$ 143,669	100.0%	\$ -	-100.0%
Beginning Fund Balance	1,813,830	1,813,830	0.0%	1,957,499	7.9%
Ending Fund Balance	\$ 1,813,830	\$ 1,957,499	7.9%	\$ 1,957,499	0.0%

Fund Balance Classification

Restricted Fund Balance	\$ 1,813,830	\$ 1,957,499	7.9%	\$ 1,957,499	0.0%
Total Ending Fund Balance	\$ 1,813,830	\$ 1,957,499	7.9%	\$ 1,957,499	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
140-41130	Sales & Use Taxes	\$ 11,088,011	\$ 11,224,520	\$ 11,531,531
140-41136	Interest/Penalty-Sales Tax	55,700	66,294	68,000
140-41510	Interest on Investments	6,000	7,914	8,000
	Total Local Revenues	\$ 11,149,711	\$ 11,298,728	\$ 11,607,531
EXPENDITURES				
140-1100-000-5115	Paraprofessionals - Regular Instruction	\$ 5,236	\$ 6,236	\$ 6,492
140-1100-074-5115	Paraprofessionals - Reading Interventionist	-	1,049	1,092
140-1105-000-5112	Teachers - Kindergarten	461,724	466,797	486,024
140-1110-000-5112	Teacher - Elementary	3,831,550	3,814,368	3,971,480
140-1110-074-5112	Teacher - Reading Interventionist	116,379	136,295	141,909
140-1110-106-5112	Teacher - Elementary/Middle Read 180	36,009	29,291	30,496
140-1130-000-5112	Teacher - Secondary	1,670,702	1,661,610	1,730,049
140-1130-106-5112	Teacher - High School - Read 180	19,640	13,018	13,554
	Total Regular Programs	6,141,240	6,128,664	6,381,096
140-1210-000-5112	Teacher - Special Education	713,863	641,767	668,201
140-1210-000-5115	Paraprofessionals-Special Education	146,860	154,582	160,948
140-1211-000-5112	Teacher - Resource	108,673	156,895	163,357
140-1214-000-5112	Teacher - Adapted Physical Education	19,794	26,036	27,108
140-1216-000-5112	Teacher - Special Ed Preschool	65,470	58,518	60,928
140-1216-000-5115	Paraprofessionals-Special Ed Preschool	12,200	11,523	11,997
140-1220-000-5112	Teacher - Gifted & Talented	195,075	193,470	201,438
	Total Special Education Programs	1,261,935	1,242,791	1,293,977
140-1310-000-5112	Teacher - Agriculture	32,542	32,545	33,885
140-1340-000-5112	Teacher - Home Living	78,227	103,120	107,367
140-1350-000-5112	Teacher- Trade and Industry	6,547	6,448	6,713
140-1360-000-5112	Teacher - Business	104,141	111,677	116,277
140-1370-000-5112	Teacher - Health Sciences	6,547	6,509	6,777
140-1390-000-5112	Teacher - Other CTE Programs	-	24,267	25,267
140-1390-077-5113	Specialist - COE Programs	-	5,109	5,319
	Total Vocational (CTE) Programs	228,004	289,676	301,605
140-1410-000-5112	Teacher - Band	52,377	52,072	54,216
140-1411-000-5112	Teacher - Band Middle Schools	45,694	43,320	45,103
140-1412-000-5112	Teacher - Choir High School	6,418	6,509	6,777
140-1413-000-5112	Teacher - Choir Elementary/Middle	52,206	65,090	67,771
140-1420-000-5112	Teacher - Athletics	53,143	52,072	54,216
140-1420-182-5112	Teacher Supplement - Athletics	32,736	32,545	33,885
140-1450-000-5112	Teacher - JROTC	50,366	35,760	37,233
140-1480-000-5112	Teacher - Alternative Programs	65,144	51,768	53,900
140-1480-100-5112	Teacher - Options	6,344	6,345	6,606
140-1480-110-5115	Teachers - Student Suspension	2,783	3,093	3,220
	Total Other Instructional Programs	367,211	348,574	362,927
140-1520-000-5112	Teacher - English Language Acquisition	13,094	19,527	20,331
	Total Special Programs	13,094	19,527	20,331
140-2113-000-5113	Social Workers	25,720	25,073	21,827
140-2122-000-5113	Counselors	254,880	268,847	279,919
140-2122-000-5114	Counseling Services - Clerical	-	5,344	5,564
140-2134-000-5118	Registered Nurses	124,211	123,469	128,554
140-2143-000-5113	Psychologists	52,221	52,018	54,160
140-2145-000-5113	Educational Diagnosticians	44,495	45,563	47,439
140-2152-000-5113	Speech Therapists	188,738	187,426	195,145

Ouachita Parish School Board
Special Revenue Fund Budget
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
140-2154-000-5115	Interpretive Services-Aides Salaries	2,092	1,256	1,308
140-2161-000-5113	Occupational Therapists	45,788	43,211	44,991
140-2166-000-5113	Physical Therapists	6,547	6,509	6,777
140-2169-000-5113	Orientation and Mobility Specialist	19,267	18,343	19,098
140-2190-117-5113	Graduation Coach	32,695	32,545	33,885
140-2190-340-5115	Hall Monitors	5,055	4,940	5,143
	Total Pupil Support Services	801,709	814,544	843,810
140-2211-000-5111	Instructional Programs Support	6,340	-	-
140-2211-000-5113	Instructional Specialists	207	-	-
140-2212-000-5113	Special Education Specialists	46,037	32,545	33,885
140-2212-000-5114	Administrative Instructional Assistants	1,528	1,530	1,592
140-2214-000-5111	Special Programs Support	4,061	-	-
140-2214-000-5113	Special Programs Support	2,486	6,509	6,777
140-2220-000-5113	Curriculum Specialists	185,904	185,774	193,425
140-2231-105-5113	Staff Training - LATAAP Specialist	7,287	6,509	6,777
140-2252-000-5112	Librarians	237,655	246,410	256,559
140-2252-000-5115	Library Paraprofessionals	14,351	15,729	16,376
140-2259-000-5112	Media Instruction Teacher	19,285	13,018	13,554
140-2259-000-5115	Computer Lab Paraprofessionals.	19,235	18,853	19,630
	Total Instructional Staff Services	544,376	526,877	548,575
140-2310-000-5332	Legal Services	26,010	22,972	21,196
140-2315-000-5314	Sales Tax Collection Fees	57,614	69,460	72,321
	Total General Administration	83,624	92,432	93,517
140-2400-000-5114	School Clerical Staff	139,305	129,419	134,749
140-2400-000-5115	School Administration-Paraprofessionals	1,056	45	46
140-2410-000-5111	School Principals	244,284	236,674	246,421
140-2420-000-5111	School Assistant Principals	306,839	309,066	321,796
140-2490-000-5111	Other School Administrators	42,094	43,818	45,622
	Total School Administration	733,578	719,022	748,634
140-2530-000-5111	Warehousing Supervisors/Managers	3,522	3,476	3,619
140-2530-000-5116	Warehousing Service Workers	14,089	14,408	15,001
140-2530-000-5119	Warehousing Service Workers	1,761	1,763	1,835
140-2540-000-5111	Printing Service Administration	-	49	51
140-2540-000-5119	Printing Service Workers	8,805	10,627	11,064
	Total Business Services	28,177	30,323	31,570
140-2620-000-5116	Building Operations-Service Workers	384,631	384,170	399,994
140-2620-000-5117	Building Operations-Skilled Craftsmen	40,985	42,937	44,706
140-2662-000-5116	Security Guards	2,114	2,116	2,203
	Total Plant Services	427,730	429,224	446,903
140-2721-000-5116	Regular Bus Drivers	202,970	203,018	211,380
140-2722-000-5115	Monitoring Services-Regular Bus Aides	16,275	15,249	15,876
140-2723-000-5117	Bus Mechanics	18,158	20,857	21,716
140-2731-000-5116	Special Education Bus Drivers	17,793	17,790	18,522
140-2732-000-5115	Monitoring Services-Bus Aides	30,095	30,446	31,700
	Total Student Transportation Services	285,291	287,360	299,194
140-2840-000-5119	Data Processing Technicians	1,761	1,763	1,835
140-2846-000-5119	Technology Support Technicians	17,291	15,917	16,572
	Total Central Services	19,052	17,680	18,407
140-3100-000-5114	Food Service Clerical Staff	1,056	1,058	1,101
140-3100-000-5116	Food Services-Technicians	176,762	170,758	177,792
140-3100-000-5119	Food Services-Other	1,761	1,763	1,835
140-3100-204-5111	Food Services-Cafeteria Managers	35,111	34,786	36,218

Ouachita Parish School Board
Special Revenue Fund Budget
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
	Total Food Services	214,690	208,365	216,946
	Total Expenditures	\$ 11,149,711	\$ 11,155,059	\$ 11,607,492
	Net Change in Fund Balance	\$ -	\$ 143,669	\$ 39
	Beginning Fund Balance	1,813,830	1,813,830	1,957,499
	Ending Fund Balance	\$ 1,813,830	\$ 1,957,499	\$ 1,957,538

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Ouachita Parish School Board
Special Revenue Fund
1995 Sales Tax - Supplemental Salaries & Benefits
Fiscal Year 2016-17

Budget Summary by Function

	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 15,324,055	\$ 15,560,997	1.5%	\$ 16,045,998	3.1%
Total Revenues	\$ 15,324,055	\$ 15,560,997	1.5%	\$ 16,045,998	3.1%
Expenditures					
Regular Programs	\$ 6,766,513	\$ 6,634,392	-2.0%	\$ 7,130,379	7.5%
Special Education Programs	1,748,428	1,669,692	-4.5%	1,794,599	7.5%
Vocational (CTE) Programs	248,475	305,295	22.9%	328,128	7.5%
Other Instructional Programs	417,038	391,562	-6.1%	420,836	7.5%
Special Programs	14,545	25,041	72.2%	26,910	7.5%
Pupil Support Services	922,395	930,646	0.9%	1,000,228	7.5%
Instructional Staff Services	776,528	755,738	-2.7%	812,242	7.5%
General Administration	119,202	123,164	3.3%	129,635	5.3%
School Administration	1,049,559	992,964	-5.4%	1,067,124	7.5%
Business Services	186,435	171,721	-7.9%	183,156	6.7%
Plant Services	1,222,161	1,202,126	-1.6%	1,269,635	5.6%
Student Transportation Services	990,157	963,982	-2.6%	1,016,852	5.5%
Central Services	138,538	127,010	-8.3%	136,394	7.4%
Food Services	724,081	679,384	-6.2%	729,880	7.4%
Total Expenditures	\$ 15,324,055	\$ 14,972,717	-2.3%	\$ 16,045,998	7.2%
Net Change in Fund Balance	\$ -	\$ 588,280	100.0%	\$ -	-100.0%
Beginning Fund Balance	5,671,675	5,671,675	0.0%	6,259,955	10.4%
Ending Fund Balance	\$ 5,671,675	\$ 6,259,955	10.4%	\$ 6,259,955	0.0%

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Ouachita Parish School Board
Special Revenue Fund
1995 Sales Tax - Supplemental Salaries & Benefits
Fiscal Year 2016-17

Budget Summary by Object

	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 15,324,055	\$ 15,560,997	1.5%	\$ 16,045,998	3.1%
Total Revenues	\$ 15,324,055	\$ 15,560,997	1.5%	\$ 16,045,998	3.1%
Expenditures					
Salaries	\$ 11,829,971	\$ 11,705,332	-1.1%	\$ 12,588,457	7.5%
Employee Benefits	3,385,343	3,154,781	-6.8%	3,339,254	5.8%
Purchased Professional Services	108,741	112,604	3.6%	118,287	5.0%
Total Expenditures	\$ 15,324,055	\$ 14,972,717	-2.3%	\$ 16,045,998	7.2%
Net Change in Fund Balance	\$ -	\$ 588,280	100.0%	\$ -	-100.0%
Beginning Fund Balance	5,671,675	5,671,675	0.0%	6,259,955	10.4%
Ending Fund Balance	\$ 5,671,675	\$ 6,259,955	10.4%	\$ 6,259,955	0.0%

Fund Balance Classification

Restricted Fund Balance	\$ 5,671,675	\$ 6,259,955	10.4%	\$ 6,259,955	0.0%
Total Ending Fund Balance	\$ 5,671,675	\$ 6,259,955	10.4%	\$ 6,259,955	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
135-41130	Sales & Use Tax Collections	\$ 15,248,555	\$ 15,457,681	\$ 15,858,498
135-41136	Interest/Penalty-Sales Tax	72,500	97,682	101,000
135-41510	Interest on Investments	3,000	4,369	85,000
135-41532	Unrealized Gain(Loss) on Investments	-	1,265	1,500
	Total Local Revenues	\$ 15,324,055	\$ 15,560,997	\$ 16,045,998
EXPENDITURES				
135-1100-000-5115	Paraprofessionals - Instruction	\$ 13,367	\$ 15,979	\$ 17,183
135-1100-000-5225	Medicare - Instruction	180	216	232
135-1100-000-5231	TRSL Retirement - Instruction	3,726	4,204	4,506
135-1100-074-5115	Paraprofessionals-Interventionist	-	2,690	2,892
135-1100-074-5225	Medicare-Interventionist	-	35	37
135-1100-074-5231	TRSL Retirement - Interventionist	-	707	758
135-1105-000-5112	Teachers - Kindergarten	394,808	395,985	425,862
135-1105-000-5225	Medicare - Kindergarten	5,064	5,107	5,492
135-1105-000-5231	TRSL Retirement - Kindergarten	105,366	99,442	106,618
135-1110-000-5112	Teacher - Elementary	3,280,470	3,234,437	3,478,481
135-1110-000-5225	Medicare - Elementary	43,826	43,595	46,884
135-1110-000-5231	TRSL Retirement - Elementary	884,399	823,002	882,408
135-1110-000-5233	SERS Retirement - Elementary	1,868	2,046	2,004
135-1110-000-5239	LASERS Retirement - Elementary	2,081	2,065	2,213
135-1110-074-5112	Teacher-Interventionist	99,593	118,726	127,684
135-1110-074-5225	Medicare-Interventionist	1,329	1,628	1,750
135-1110-074-5231	TRSL Retirement - Interventionist	26,945	31,225	33,478
135-1110-106-5112	Teacher-Read 180	30,936	26,032	27,996
135-1110-106-5225	Medicare-Read 180	423	355	382
135-1110-106-5231	TRSL Retirement - Read 180	8,624	6,846	7,340
135-1130-000-5112	Teacher - Secondary	1,430,847	1,418,775	1,525,824
135-1130-000-5225	Medicare - Secondary	19,116	19,272	20,725
135-1130-000-5231	TRSL Retirement - Secondary	391,682	367,744	394,287
135-1130-106-5112	Teacher Secondary-Read180	16,875	11,100	11,937
135-1130-106-5225	Medicare-Secondary Read180	233	152	163
135-1130-106-5231	TRSL Retirement - Secondary - Read 180	4,755	3,025	3,243
	Total Regular Programs	6,766,513	6,634,389	7,130,379
135-1210-000-5112	Teacher - Special Education	632,724	554,768	596,626
135-1210-000-5115	Paraprofessionals-Special Education	383,066	386,298	415,445
135-1210-000-5225	Medicare - Special Education	13,300	12,456	13,395
135-1210-000-5231	TRSL Retirement - Special Education	263,018	226,265	242,597
135-1210-000-5239	Other Retirement - Special Education	2,415	2,065	2,213
135-1211-000-5112	Teacher - Resource	89,720	125,734	135,221
135-1211-000-5225	Medicare - Resource	1,156	1,652	1,776
135-1211-000-5231	TRSL - Resource	24,185	30,878	33,107
135-1211-000-5239	Other Retirement - Resource	1,040	3,097	3,320
135-1214-000-5112	Teacher - Adaptive Physical Education	15,995	20,951	22,531
135-1214-000-5225	Medicare - Adaptive Physical Education	218	287	308
135-1214-000-5231	TRSL - Adaptive Physical Education	4,459	5,510	5,907
135-1216-000-5112	Teachers - Special Ed Preschool	57,366	50,930	54,772
135-1216-000-5115	Paraprofessionals-Special Ed Preschool	31,223	29,010	31,199
135-1216-000-5225	Medicare - Special Ed Preschool	1,124	1,093	1,175

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135-1216-000-5231	TRSL Retirement - Special Preschool	23,127	19,276	20,667
135-1220-000-5112	Teacher - Gifted & Talented	160,170	158,906	170,895
135-1220-000-5225	Medicare - Gifted & Talented	2,124	2,085	2,242
135-1220-000-5231	TRSL Retirement - Gifted & Talented	40,958	37,853	40,585
135-1220-000-5239	Other Retirement - Gifted & Talented	1,040	577	618
	Total Special Education Programs	1,748,428	1,669,690	1,794,599
135-1310-000-5112	Teacher - Agriculture	28,010	27,750	29,843
135-1310-000-5225	Medicare - Agriculture	395	391	420
135-1310-000-5231	TRSL Retirement - Agriculture	7,840	7,404	7,938
135-1340-000-5112	Teacher - Home Living	66,045	87,277	93,862
135-1340-000-5225	Medicare - Home Living	909	1,215	1,306
135-1340-000-5231	TRSL Retirement - Home Living	18,411	21,073	22,594
135-1350-000-5112	Teacher - Trade & Industry	4,485	5,524	5,941
135-1350-000-5225	Medicare - Trade & Industry	61	77	83
135-1350-000-5231	TRSL Retirement - Trade & Industry	1,250	1,453	1,557
135-1360-000-5112	Teacher - Business	89,317	93,284	100,322
135-1360-000-5225	Medicare - Business	1,150	1,211	1,302
135-1360-000-5231	TRSL Retirement - Business	23,327	21,615	23,175
135-1370-000-5112	Teacher - Health Science	5,625	6,775	7,286
135-1370-000-5225	Medicare - Health Science	82	98	105
135-1370-000-5231	TRSL Retirement - Health Science	1,568	1,782	1,910
135-1390-000-5112	Teacher -Other CTE Programs	-	20,932	22,511
135-1390-000-5225	Medicare - Other CTE Programs	-	276	297
135-1390-000-5231	TRSL Retirement - Other CTE Programs	-	5,505	5,902
135-1390-077-5113	Specialist - COE Programs	-	1,292	1,389
135-1390-077-5225	Medicare - COE Programs	-	20	21
135-1390-077-5231	TRSL Retirement - COE Programs	-	340	364
	Total Vocational (CTE) Programs	248,475	305,295	328,128
135-1410-000-5112	Teacher - Band	44,999	45,625	49,067
135-1410-000-5225	Medicare - Band High School	631	642	690
135-1410-000-5231	TRSL Retirement - Band	12,543	11,999	12,865
135-1411-000-5112	Teacher - Band Middle Schools	38,216	39,452	42,428
135-1411-000-5225	Medicare - Band Middle School	453	477	513
135-1411-000-5231	TRSL Retirement - Band Middle Schools	10,653	10,379	11,128
135-1412-000-5112	Teacher - Choir High School	5,593	5,477	5,890
135-1412-000-5225	Medicare - Choir High School	78	77	83
135-1412-000-5231	TRSL Retirement - Choir High School	1,534	1,440	1,544
135-1413-000-5112	Teacher - Choir Elementary/Middle	49,452	54,251	58,343
135-1413-000-5225	Medicare - Choir Elementary/Middle	676	744	799
135-1413-000-5231	TRSL Retirement - Choir Elem/Middle	12,217	12,808	13,732
135-1420-000-5112	Teacher - Athletics	46,619	44,400	47,749
135-1420-000-5225	Medicare - Athletics	570	543	583
135-1420-000-5231	TRSL Retirement - Athletics	11,505	10,217	10,954
135-1420-182-5112	Teacher - Athletic Trainer	28,124	27,750	29,843
135-1420-182-5225	Medicare - Athletic Trainer	390	386	415
135-1420-182-5231	TRSL Retirement - Athletic Trainer	7,840	7,298	7,824
135-1450-000-5112	Teacher - JROTC	42,428	32,756	35,227
135-1450-000-5225	Medicare - JROTC	606	466	501
135-1450-000-5231	TRSL Retirement - JROTC	11,827	8,615	9,236
135-1480-000-5112	Teacher - Alternative Programs	56,060	46,669	50,190

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135-1480-000-5225	Medicare - Alternative Programs	770	639	687
135-1480-000-5231	TRSL Retirement - Alternative Programs	15,666	12,305	13,192
135-1480-100-5112	Teacher - Alternative Options Program	5,625	5,477	5,890
135-1480-100-5225	Medicare - Alternative Option Program	77	75	80
135-1480-100-5231	TRSL Retirement - Alternative Options Program	1,529	1,409	1,510
135-1480-110-5115	Teacher - ISS & Saturday School Suspension	8,004	7,199	7,742
135-1480-110-5225	Medicare - ISS & Saturday School Suspension	102	95	101
135-1480-110-5231	TRSL Retirement - ISS & Saturday Suspension	2,251	1,893	2,030
	Total Other Instructional Programs	417,038	391,562	420,836
135-1520-000-5112	English Learners-Teacher	11,250	19,100	20,541
135-1520-000-5225	English Learners-Medicare	159	264	283
135-1520-000-5231	English Learners-TRSL Contributions	3,136	5,023	5,385
135-1530-000-5115	Pre-K Programs-Paraprofessional	-	512	550
135-1530-000-5225	Pre-K Programs-Medicare	-	7	7
135-1530-000-5231	Pre-K Programs-TRSL Contributions	-	135	144
	Total Special Programs	14,545	25,041	26,910
135-2110-000-5114	Child Welfare & Attendance-Clerical Staff	3,629	3,585	3,855
135-2110-000-5225	Child Welfare & Attendance-Medicare	51	50	53
135-2110-000-5231	Attendance-TRSL Contributions	1,012	943	1,010
135-2111-000-5111	Director - Child Welfare & Attendance	9,653	9,385	10,093
135-2111-000-5225	Director-Child Welfare & Attendance-Medicare	69	68	72
135-2111-000-5231	Attendance-TRSL Contributions	2,691	2,468	2,646
135-2113-000-5113	Social Workers	22,225	21,665	23,299
135-2113-000-5225	Social Workers-Medicare	307	295	317
135-2113-000-5231	Social Workers-TRSL Contributions	6,170	5,708	6,120
135-2122-000-5113	Counselors	219,469	229,756	247,090
135-2122-000-5114	Counseling Services-Clerical	-	13,827	14,870
135-2122-000-5225	Counseling Services-Medicare	2,703	3,051	3,280
135-2122-000-5231	Counseling-TRSL Contributions	57,148	59,938	64,264
135-2134-000-5118	Registered Nurses	106,617	106,548	114,587
135-2134-000-5225	Nursing Services-Medicare	1,459	1,455	1,564
135-2134-000-5231	Nursing Services-TRSL Contributions	29,720	28,022	30,044
135-2140-000-5114	Assessment Clerical Staff	4,381	3,585	3,855
135-2140-000-5225	Assessment-Medicare	54	45	48
135-2140-000-5231	Assessment-TRSL Contributions	1,012	943	1,010
135-2143-000-5113	Psychologists	44,821	45,608	49,048
135-2143-000-5225	Psychologist-Medicare	633	641	689
135-2143-000-5231	Psychology-TRSL Contributions	10,927	10,535	11,295
135-2143-000-5239	Psychology-Other Retirement Contributions	515	2,065	2,213
135-2145-000-5113	Educational Diagnosticians	38,412	39,740	42,738
135-2145-000-5225	Educational Diagnostician-Medicare	535	550	591
135-2145-000-5231	Diagnostic Services-TRSL Contributions	9,209	10,044	10,768
135-2152-000-5113	Speech Therapists	161,041	156,133	167,912
135-2152-000-5225	Speech Therapy-Medicare	2,108	2,132	2,292
135-2152-000-5231	Speech Therapy-TRSL Contributions	43,634	39,135	41,959
135-2154-000-5115	Interpretive Paraprofessionals	5,398	3,704	3,983
135-2154-000-5225	Interpretive Services-Medicare	76	51	55
135-2154-000-5231	Interpretive Services-TRSL Contributions	1,504	974	1,044
135-2161-000-5113	Occupational Therapists	39,297	37,861	40,717
135-2161-000-5225	Occupational Therapist-Medicare	541	523	562

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135-2161-000-5231	Occupational Therapy-TRSL Contributions	10,954	9,957	10,676
135-2166-000-5113	Physical Therapists	5,625	5,550	5,968
135-2166-000-5225	Physical Therapist-Medicare	78	76	81
135-2166-000-5231	Physical Therapist-TRSL Contributions	1,568	1,460	1,564
135-2169-000-5113	Orientation & Mobility Specialist	16,622	12,602	13,552
135-2169-000-5225	Orientation & Mobility - Medicare	222	168	180
135-2169-000-5231	Orientation & Mobility - TRSL Contributions	4,634	3,319	3,558
135-2190-000-5119	Other Pupil Support	3,171	3,094	3,327
135-2190-000-5225	Other Pupil Support-Medicare	38	34	36
135-2190-000-5231	Other Pupil Support-TRSL Contributions	884	814	872
135-2190-117-5112	Graduation Coach	5,625	-	-
135-2190-117-5113	Graduation Coach Specialist	22,500	28,975	31,161
135-2190-117-5225	Graduation Coach - Medicare	389	400	430
135-2190-117-5231	Graduation Coach - TRSL Contributions	6,272	5,839	6,259
135-2190-340-5115	Hall Monitors	12,998	13,584	14,608
135-2190-340-5225	Hall Monitors - Medicare	171	180	193
135-2190-340-5231	Hall Monitors - TRSL Contributions	3,623	3,563	3,820
	Total Pupil Support Services	922,395	930,646	1,000,228
135-2211-000-5111	Directors-Elementary & Secondary	24,654	31,589	33,969
135-2211-000-5113	Instructional Specialists	278	-	-
135-2211-000-5114	Instructional Assistants	11,624	10,771	11,583
135-2211-000-5225	Regular Education Support Medicare	190	371	397
135-2211-000-5231	Regular Education Support TRSL Contributions	8,622	9,703	10,400
135-2212-000-5111	Supervisors - Special Education	2,414	3,272	3,518
135-2212-000-5113	Special Education Specialists	43,074	27,750	29,842
135-2212-000-5114	Special Education Assistants	30,405	30,629	32,940
135-2212-000-5225	Special Education Support Medicare	935	836	898
135-2212-000-5231	Special Education Support TRSL Contributions	18,548	14,029	15,040
135-2213-000-5111	Supervisors-Gifted and Talented	2,414	1,421	1,527
135-2213-000-5225	Medicare-Gifted and Talented	33	19	20
135-2213-000-5231	TRSL Contributions-Gifted and Talented	673	374	400
135-2214-000-5113	Special Programs Support Specialists	5,625	5,550	5,968
135-2214-000-5231	Special Programs Support TRSL Contributions	1,568	1,460	1,564
135-2219-000-5111	Supervisors/Directors-Other Programs	1,634	-	-
135-2219-000-5114	Other Educational Program Assistants	11,364	10,755	11,565
135-2219-000-5225	Other Education Program Support-Medicare	178	148	157
135-2219-000-5231	Other Program Support TRSL Contributions	2,231	1,886	2,021
135-2219-000-5239	Other Program Support Other Retirement	1,243	1,334	1,429
135-2220-000-5113	Curriculum Specialists	161,390	162,839	175,123
135-2220-000-5225	Curriculum - Medicare	2,147	2,170	2,331
135-2220-000-5231	Curriculum TRSL Contributions	42,644	39,244	42,073
135-2231-105-5113	OPTAAP Specialist	7,323	5,550	5,968
135-2231-105-5225	OPTAAP - Medicare	84	79	84
135-2231-105-5231	OPTAAP - TRSL Contributions	2,041	1,460	1,564
135-2252-000-5112	Librarians	203,076	212,209	228,219
135-2252-000-5115	Library Paraprofessionals	37,526	40,857	43,940
135-2252-000-5225	Library Services-Medicare	2,873	3,123	3,357
135-2252-000-5231	Library Services TRSL Contributions	61,352	62,177	66,665
135-2259-000-5112	Media Instruction Teacher	17,655	11,100	11,937
135-2259-000-5115	Computer Lab Paraprofessionals.	50,801	47,048	50,597

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135-2259-000-5225	Media Services-Medicare	826	700	752
135-2259-000-5231	Media Services-TRSL Contributions	19,083	15,291	16,394
	Total Instructional Staff Services	776,528	755,740	812,242
135-2310-000-5332	Legal Services	38,824	23,701	22,677
135-2315-000-5314	Sales Tax Collection Fees	69,895	88,883	95,589
135-2321-000-5111	Superintendent	4,827	4,731	5,088
135-2321-000-5114	Superintendent-Clerical/Secretarial	3,640	3,592	3,863
135-2321-000-5225	Superintendent-Medicare	69	67	72
135-2321-000-5231	Superintendent-TRSL Contributions	1,947	2,189	2,346
	Total General Administration	119,202	123,164	129,635
135-2400-000-5114	School Clerical Staff	306,292	287,399	309,083
135-2400-000-5115	School Administration-Paraprofessionals	2,723	375	403
135-2400-000-5225	School Administration-Medicare	4,077	3,741	4,023
135-2400-000-5231	School Administration-TRSL Contributions	80,863	72,284	77,501
135-2400-000-5233	School Administration-LSERS Contributions	1,206	1,083	1,060
135-2410-000-5111	School Principals	204,549	202,105	217,354
135-2410-000-5225	Principals-Medicare	2,176	2,136	2,297
135-2410-000-5231	Principals-TRSL Contributions	52,353	50,302	53,932
135-2420-000-5111	School Assistant Principals	269,622	260,217	279,849
135-2420-000-5225	Assistant Principals-Medicare	3,281	3,323	3,573
135-2420-000-5231	Assistant Principals-TRSL Contributions	72,070	65,556	70,286
135-2490-000-5111	Other School Administrators	38,953	34,808	37,433
135-2490-000-5225	Other School Administrators-Medicare	536	481	516
135-2490-000-5231	Other School Administrators-TRSL Contributions	10,858	9,154	9,814
	Total School Administration	1,049,559	992,965	1,067,124
135-2510-000-5111	Business Services Director	4,827	4,692	5,046
135-2510-000-5114	Business Services Clerical Staff	29,069	28,513	30,663
135-2510-000-5118	Accountants-Degreed Professionals	21,832	20,199	21,722
135-2510-000-5119	Internal Auditors	10,910	10,770	11,582
135-2510-000-5225	Accounting Staff Medicare	758	772	830
135-2510-000-5231	Accounting Staff TRSL Contributions	16,548	15,584	16,707
135-2510-022-5340	Investment Fees - Technical Services	22	20	21
135-2520-000-5111	Purchasing Services Director	3,640	3,592	3,863
135-2520-000-5114	Purchasing Services-Clerical Staff	3,629	3,585	3,855
135-2520-000-5225	Purchasing Staff Medicare	102	101	109
135-2520-000-5231	Purchasing Staff TRSL Contributions	2,026	1,888	2,023
135-2530-000-5111	Warehousing Supervisors/Managers	7,259	7,003	7,531
135-2530-000-5114	Warehousing Clerical Staff	3,629	3,585	3,855
135-2530-000-5116	Warehousing Service Workers	28,711	26,238	28,217
135-2530-000-5119	Warehousing Service Workers	3,629	3,585	3,855
135-2530-000-5225	Warehousing Staff Medicare	598	553	594
135-2530-000-5231	Warehousing Staff TRSL Contributions	1,012	943	1,010
135-2530-000-5233	Warehousing Staff LSERS Contributions	13,150	10,675	10,455
135-2540-000-5111	Printing Director	4,827	1,123	1,207
135-2540-000-5119	Printing Service Workers	21,777	21,501	23,123
135-2540-000-5225	Printing Staff Medicare	290	290	311
135-2540-000-5231	Printing Staff TRSL Contributions	3,369	2,181	2,338
135-2540-000-5233	Printing Staff LSERS Contributions	4,821	4,328	4,239
	Total Business Services	186,435	171,721	183,156
135-2610-000-5111	Maintenance Supervisors	14,777	17,044	18,328

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135-2610-000-5114	Maintenance Clerical Staff	7,258	7,170	7,710
135-2610-000-5225	Maintenance Supervisors-Medicare	313	344	368
135-2610-000-5231	Maintenance Supervisors-TRSL Contributions	2,437	1,886	2,020
135-2610-000-5233	Maintenance Supervisors-LSERS Contributions	4,415	5,148	5,040
135-2620-000-5116	Building Operations-Service Workers	823,628	822,561	884,624
135-2620-000-5117	Building Operations-Skilled Craftsmen	84,806	86,088	92,583
135-2620-000-5225	Building Operations-Medicare	12,291	12,313	13,241
135-2620-000-5231	Building Operations-TRSL Contributions	5,947	7,099	7,611
135-2620-000-5233	Building Operations-LSERS Contributions	259,247	235,970	231,120
135-2662-000-5116	Security Guards	5,447	5,094	5,478
135-2662-000-5225	Security - Medicare	77	71	76
135-2662-000-5231	Security-TRSL Contributions	1,518	1,340	1,436
	Total Plant Services	1,222,161	1,202,127	1,269,635
135-2710-000-5111	Transportation Director	4,827	4,692	5,046
135-2710-000-5114	Transportation Clerical Staff	13,127	14,324	15,404
135-2710-000-5225	Transportation Services-Medicare	179	195	209
135-2710-000-5231	Transportation Services-TRSL Contributions	4,944	3,859	4,137
135-2710-000-5233	Transportation Services-LSERS Contributions	72	1,078	1,055
135-2721-000-5116	Regular Bus Drivers	529,612	520,519	559,792
135-2721-000-5225	Transportation Regular-Medicare	6,754	6,619	7,118
135-2721-000-5231	Transportation Regular-TRSL Contributions	75	-	-
135-2721-000-5233	Transportation Regular-LSERS Contributions	162,827	144,653	141,680
135-2722-000-5115	Monitoring Services-Regular Bus Aides	40,829	39,237	42,197
135-2722-000-5225	Regular Monitoring Medicare	545	532	571
135-2722-000-5233	Regular Monitoring-LSERS Contributions	12,453	11,850	11,606
135-2723-000-5117	Bus Mechanics	36,968	41,275	44,388
135-2723-000-5225	Bus Mechanics-Medicare	506	564	606
135-2723-000-5233	Bus Mecanics-LSERC Contributions	12,275	12,465	12,208
135-2731-000-5116	Special Education Bus Drivers	43,989	43,584	46,872
135-2731-000-5225	Special Needs Bus Drivers-Medicare	577	568	610
135-2731-000-5233	Special Needs Bus Drivers-LSERS Contributions	14,620	12,350	12,096
135-2731-146-5116	Special Education Bus Driver Supplement	-	2,690	2,892
135-2731-146-5225	Special Education-Medicare Supplement	-	35	37
135-2731-146-5233	Special Education-LSERS Contributions	-	812	795
135-2732-000-5115	Monitoring Services-Special Needs Bus Aides	78,059	77,642	83,500
135-2732-000-5225	Special Needs Monitoring Medicare	1,001	999	1,074
135-2732-000-5233	Special Needs Monitoring-LSERS Contributions	25,918	23,441	22,959
	Total Student Transportation Services	990,157	963,982	1,016,852
135-2820-000-5119	Public Information Coordinator	3,640	3,592	3,863
135-2820-000-5225	Public Information Services-Medicare	51	50	54
135-2820-000-5231	Public Information Services-TRSL Contributions	1,015	945	1,012
135-2830-000-5114	Personnel Services-Clerical Staff	28,143	25,119	27,014
135-2830-000-5225	Personnel Services-Medicare	340	300	322
135-2830-000-5231	Personnel Services-TRSL Contributions	6,815	5,663	6,071
135-2830-000-5233	Personnel Services-LSERS Contributions	1,206	1,083	1,060
135-2831-000-5111	Personnel - Director	4,827	4,731	5,088
135-2831-000-5225	Personnel Director-Medicare	69	67	71
135-2831-000-5231	Personnel Director-TRSL Contributions	1,346	1,244	1,334
135-2840-000-5119	Data Processing Technicians	15,317	14,340	15,421
135-2840-000-5225	Data Processing-Medicare	149	150	160

Ouachita Parish School Board
Special Revenue Fund Budget
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
135-2840-000-5231	Data Processing-TRSL Contributions	3,986	3,771	4,043
135-2841-000-5111	Informational Technology Director	4,827	4,692	5,046
135-2841-000-5225	Information Technology-Medicare	69	67	71
135-2841-000-5231	Information Technology-TRSL Contributions	1,346	1,234	1,323
135-2842-000-5118	System Analyst-Degreed Professionals	14,561	14,370	15,453
135-2842-000-5225	System Analyst-Medicare	203	201	215
135-2842-000-5231	System Analyst-TRSL Contributions	4,059	3,779	4,051
135-2846-000-5119	Technology Support Technicians	36,117	32,598	35,057
135-2846-000-5225	Hardware Maint & Support-Medicare	485	441	474
135-2846-000-5231	Hardware Maint & Support-TRSL Contributions	9,967	8,573	9,191
	Total Central Services	138,538	127,011	136,394
135-3100-000-5111	Food Services-Director	4,827	4,692	5,046
135-3100-000-5114	Food Services-Clerical Staff	17,241	16,658	17,914
135-3100-000-5116	Food Services-Technicians	450,420	426,287	458,451
135-3100-000-5119	Food Services-Other	3,629	3,585	3,855
135-3100-000-5225	Food Services-Medicare	6,285	5,973	6,423
135-3100-000-5231	Food Services-TRSL Contributions	122,461	107,247	114,988
135-3100-000-5233	Food Services-LSERS Contributions	3,461	3,468	3,396
135-3100-000-5239	Food Services-Other Retirement	715	710	761
135-3100-204-5111	Food Services-Managers	88,997	86,775	93,322
135-3100-204-5225	Food Services-Managers-Medicare	1,205	1,167	1,255
135-3100-204-5231	Food Services- Managers -TRSL Contributions	24,840	22,822	24,469
	Total Food Services	724,081	679,384	729,880
	Total Expenditures	15,324,055	14,972,717	16,045,998
	Net Change in Fund Balance	\$ -	\$ 588,280	\$ -
	Beginning Fund Balance	5,671,675	\$ 5,671,675	\$ 6,259,955
	Ending Fund Balance	\$ 5,671,675	\$ 6,259,955	\$ 6,259,955

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**Ouachita Parish School Board
Special Revenue Fund
West Ouachita Sales Tax
Fiscal Year 2016-17**

Budget Summary by Function

	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 12,458,349	\$ 12,605,635	1.2%	\$ 12,859,632	2.0%
Total Revenues	\$ 12,458,349	\$ 12,605,635	1.2%	\$ 12,859,632	2.0%
Expenditures					
Regular Programs	\$ 100,000	\$ 5,064	-94.9%	\$ 250,000	4836.8%
Other Instructional Programs	63,794	22,265	-65.1%	15,000	-32.6%
General Administration	98,000	98,148	0.2%	-	-100.0%
Plant Services	948,894	223,527	-76.4%	320,000	43.2%
Food Services	50,000	-	-100.0%	-	0.0%
Facility Acquisition and Construction	287,597	293,180	1.9%	290,000	-1.1%
Debt Service	62,550	63,575	1.6%	-	-100.0%
Total Expenditures	\$ 1,610,835	\$ 705,759	-56.2%	\$ 875,000	24.0%
Other Uses of Funds	(9,529,460)	(9,529,461)	0.0%	(9,918,446)	4.1%
Total Other Sources (Uses)	\$ (9,529,460)	\$ (9,529,461)	0.0%	\$ (9,918,446)	4.1%
Net Change in Fund Balance	\$ 1,318,054	\$ 2,370,415	79.8%	\$ 2,066,186	-12.8%
Beginning Fund Balance	6,367,667	6,367,667	0.0%	8,738,082	37.2%
Ending Fund Balance	\$ 7,685,721	\$ 8,738,082	13.7%	\$ 10,804,268	23.6%

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**Ouachita Parish School Board
Special Revenue Fund
West Ouachita Sales Tax
Fiscal Year 2016-17**

Budget Summary by Object

	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 12,458,349	\$ 12,605,635	1.2%	\$ 12,859,632	2.0%
Total Revenues	\$ 12,458,349	\$ 12,605,635	1.2%	\$ 12,859,632	2.0%
Expenditures					
Purchased Professional Services	\$ 170,697	\$ 101,723	-40.4%	\$ 30,000	-70.5%
Purchased Property Services	528,182	339,425	-35.7%	490,000	44.4%
Supplies	628,369	196,273	100.0%	265,000	35.0%
Property	223,587	8,338	-96.3%	90,000	979.4%
Miscellaneous	60,000	60,000	0.0%	-	-100.0%
Total Expenditures	\$ 1,610,835	\$ 705,759	-56.2%	\$ 875,000	24.0%
Other Sources of Funds	\$ -	\$ -	0.0%	\$ -	0.0%
Other Uses of Funds	(9,529,460)	(9,529,461)	0.0%	(9,918,446)	4.1%
Total Other Sources (Uses)	\$ (9,529,460)	\$ (9,529,461)	0.0%	\$ (9,918,446)	4.1%
Net Change in Fund Balance	\$ 1,318,054	\$ 2,370,415	79.8%	\$ 2,066,186	-12.8%
Beginning Fund Balance	6,367,667	6,367,667	0.0%	8,738,082	37.2%
Ending Fund Balance	\$ 7,685,721	\$ 8,738,082	13.7%	\$ 10,804,268	23.6%

Fund Balance Classification

Restricted Fund Balance					
Debt Service	\$ 1,559,299	\$ 1,559,299	0.0%	\$ 1,558,084	-0.1%
Committed Fund Balance					
West Ouachita Capital Outlays	-	362,614	100.0%	290,000	-20.0%
Assigned Fund Balance					
West Ouachita Operations & Maintenance	6,126,422	6,816,169	11.3%	8,956,184	31.4%
Total Ending Fund Balance	\$ 7,685,721	\$ 8,738,082	13.7%	\$ 10,804,268	23.6%

Fund Balances are restricted by West Ouachita Sales Tax 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 originally in 1998, and made perpetual in May 2015.

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Ouachita Parish School Board
Special Revenue Fund Budget
West Ouachita Sales Tax
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
138-41130	Sales & Use Taxes	\$ 12,268,253	\$ 12,380,512	\$ 12,758,982
138-41136	Interest/Penalty-Sales Tax	67,600	76,039	74,650
138-41510	Interest on Investments	6,600	22,496	25,000
138-41999	Other Miscellaneous Revenue	115,896	126,588	1,000
	Total Local Revenues	\$ 12,458,349	12,605,635	12,859,632
EXPENDITURES				
138-1100-000-561020	Classroom Technology-Supplies	\$ -	\$ 644	\$ -
138-1100-000-561520	Classroom Technology-Supplies/Inventory	9,000	4,420	-
138-1100-000-5610	Classroom Supplies	1,000	-	-
138-1100-217-561020	Classroom Technology-Technology Supplies	-	-	50,000
138-1100-217-561520	Classroom Technology-Supplies/Inventory	90,000	-	200,000
	Total Regular Programs	100,000	5,064	250,000
138-1410-000-5615	Athletic Inventory/Supplies	-	-	15,000
138-1420-000-5615	Athletic Inventory/Supplies	63,794	22,265	-
	Total Other Instructional Programs	63,794	22,265	15,000
138-2310-000-5332	Legal Services	36,000	23,698	-
138-2315-000-5314	Sale Tax Collection Fees	62,000	74,451	-
	Total General Administration	98,000	98,149	-
138-2620-000-5430	Building Repairs & Maintenance	200,000	11,753	250,000
138-2620-000-5730	Building Equipment	88,587	-	70,000
138-2620-000-5610	Building Supplies	276,588	23,959	-
138-2620-000-5490	Building Repairs & Maintenance	-	40,395	-
138-2620-232-5430	Lighting Repairs	30,732	800	-
138-2620-232-5610	Lighting Repair Supplies	167,987	122,899	-
138-2620-237-573020	School Safety-Technology Equipment	-	8,320	-
138-2662-000-561020	School Safety-Tech Supplies	-	1,210	-
138-2662-000-5450	School Safety Construction	-	3,956	-
138-2662-237-5450	School Safety Construction	50,000	10,235	-
138-2662-237-573020	School Safety-Technology Equipment	135,000	-	-
	Total Plant Services	948,894	223,527	320,000
138-3100-000-5450	School Food Service Construction	50,000	-	-
	Total Central Services	50,000	-	-
138-4100-000-5710	Land Acquisition	-	18	-
138-4200-000-5730	Land Improvements-Equipment	-	-	20,000
138-4200-000-5450	Land Improvements-Construction	187,450	138,908	40,000
138-4300-000-5334	Architecture & Engineering Services	70,147	-	30,000
138-4500-000-5610	Building Acquisition-Supplies	-	20,876	-
138-4500-000-5450	Building Acquisition-Construction Services	-	128,596	-
138-4500-237-5450	Building Acquisition-Safety Constr Svcs	-	4,782	-
138-4600-000-5450	Building Improvement-Construction	-	-	200,000
138-4600-192-561020	Building Improvement-Tech Supplies	20,000	-	-
138-4600-192-5450	Building Improvement-Technology Infrastructure	10,000	-	-
	Total Facility Acquisition and Construction	287,597	293,179	290,000
138-5100-000-5340	Technical Services	2,550	3,575	-
138-5100-000-5832	Debt-Related Interest	60,000	60,000	-
	Total Debt Service	62,550	63,575	-
	Total Expenditures	\$ 1,610,835	\$ 705,759	\$ 875,000

Ouachita Parish School Board
Special Revenue Fund Budget
West Ouachita Sales Tax
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
138-5200-000-5932	Operating Transfers Out-Debt Service	(9,529,460)	(9,529,461)	(9,918,446)
	Total Other Uses of Funds	\$ (9,529,460)	\$ (9,529,461)	\$ (9,918,446)
	Net Change in Fund Balance	\$ 1,318,054	\$ 2,370,415	\$ 2,066,186
	Beginning Fund Balance	6,367,667	6,367,667	8,738,082
	Ending Fund Balance	\$ 7,685,721	\$ 8,738,082	\$ 10,804,268

**Ouachita Parish School Board
Special Revenue Fund
Child Nutrition Program
Fiscal Year 2016-17**

Budget Summary by Function

	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 1,192,060	\$ 1,283,269	7.7%	\$ 1,230,600	-4.1%
State Revenues	1,477,287	1,477,288	0.0%	1,439,682	-2.5%
Federal Revenues	8,319,260	8,218,003	-1.2%	8,619,695	4.9%
Total Revenues	\$ 10,988,607	\$ 10,978,560	-0.1%	\$ 11,289,977	2.8%
Expenditures					
Business Services	\$ 40,269	\$ 43,813	8.8%	\$ 45,742	4.4%
Plant Services	25,514	23,116	-9.4%	1,651	-92.9%
Student Transportation Services	19,944	32,372	62.3%	34,464	6.5%
Food Services	10,793,380	10,622,801	-1.6%	10,189,819	-4.1%
Total Expenditures	\$ 10,879,107	\$ 10,722,102	-1.4%	\$ 10,271,676	-4.2%
Other Sources of Funds	\$ 6,116	\$ 6,290	2.8%	\$ 6,300	0.2%
Other Uses of Funds	(6,116)	(6,290)	2.8%	(6,300)	0.2%
Total Other Sources (Uses)	\$ -	\$ -	0.0%	\$ -	0.0%
Net Change in Fund Balance	\$ 109,500	\$ 256,458	134.2%	\$ 1,018,301	297.1%
Beginning Fund Balance	2,339,545	2,339,545	0.0%	2,596,003	11.0%
Ending Fund Balance	\$ 2,449,045	\$ 2,596,003	6.0%	\$ 3,614,304	39.2%

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**Ouachita Parish School Board
Special Revenue Fund
Child Nutrition Program
Fiscal Year 2016-17**

Budget Summary by Object					
	<u>2015-2016</u>			<u>2016-2017</u>	
	<u>Final Budget</u>	<u>Actual (Unaudited)</u>	<u>% Change</u>	<u>Budget</u>	<u>% Change</u>
Revenues					
Local Revenues	\$ 1,192,060	\$ 1,283,269	7.7%	\$ 1,230,600	-4.1%
State Revenues	1,477,287	1,477,288	0.0%	1,439,682	-2.5%
Federal Revenues	8,319,260	8,218,003	-1.2%	8,619,695	4.9%
Total Revenues	\$ 10,988,607	\$ 10,978,560	-0.1%	\$ 11,289,977	2.8%
Expenditures					
Salaries	\$ 3,557,054	\$ 3,469,247	-2.5%	\$ 3,496,512	0.8%
Employee Benefits	885,193	846,238	-4.4%	852,264	0.7%
Purchased Professional Services	29,355	31,021	5.7%	32,250	4.0%
Purchased Property Services	153,281	114,299	-25.4%	119,705	4.7%
Other Purchased Services	74,299	79,186	6.6%	77,000	-2.8%
Supplies	5,738,127	5,911,034	3.0%	5,593,945	-5.4%
Property	441,798	265,001	-40.0%	100,000	-62.3%
Miscellaneous	-	6,076	0.0%	-	-100.0%
Total Expenditures	\$ 10,879,107	\$ 10,722,102	-1.4%	\$ 10,271,676	-4.2%
Other Sources of Funds	\$ -	\$ 6,290	0.0%	\$ 6,300	0.2%
Other Uses of Funds	-	(6,290)	0.0%	(6,300)	0.2%
Total Other Sources (Uses)	\$ -	\$ -	0.0%	\$ -	0.0%
Net Change in Fund Balance	\$ 109,500	\$ 256,458	134.2%	\$ 1,018,301	297.1%
Beginning Fund Balance	2,339,545	2,339,545	0.0%	2,596,003	11.0%
Ending Fund Balance	\$ 2,449,045	\$ 2,596,003	6.0%	\$ 3,614,304	39.2%
Fund Balance Classification					
Nonspendable Fund Balance					
Food Inventory	\$ 112,500	\$ 73,370	-34.8%	\$ 72,981	-0.5%
Restricted Fund Balance					
Large Equipment Reserve	-	425,604	0.0%	444,832	4.5%
Undesignated	2,336,545	2,097,029	-10.3%	3,096,491	47.7%
Total Ending Fund Balance	\$ 2,449,045	\$ 2,596,003	6.0%	\$ 3,614,304	39.2%
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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
300-41610	Income From Meals	\$ 850,000	\$ 905,390	\$ 875,000
300-41620122	Extra Sales - Catering	800	644	-
301-41610	Summer Feeding - Income From Meals	600	310	600
300-41610111	Income From Meals - Online	320,000	352,584	330,000
300-41999	Other Miscellaneous Revenue	20,660	24,341	25,000
	Total Local Revenues	1,192,060	1,283,269	1,230,600
300-43115	Minimum Foundation Program Funds	1,439,682	1,439,682	1,439,682
300-43290	Other Restricted Revenue	37,605	37,606	-
	Total State Revenues	1,477,287	1,477,288	1,439,682
300-44515	Federal Meal Reimbursement	7,100,000	7,031,817	7,000,000
300-44920	Value Of USDA Commodities	480,000	647,561	869,470
301-44515	Summer Feeding-Federal Reimbursement	200,000	84,328	200,000
302-44515	Fresh Fruits & Vegetables Grants	387,515	291,539	450,225
303-44515	Equipment Grant	58,500	46,937	-
304-44515	Child & Adult Food Pgrm- Federal	93,245	115,821	100,000
	Total Federal Revenues	8,319,260	8,218,003	8,619,695
	Total Revenues	\$ 10,988,607	\$ 10,978,560	\$ 11,289,977
EXPENDITURES				
300-2530-000-5111	Delivery Service Workers	28,259	28,258	28,484
300-2530-000-5116	Delivery Service Workers	3,434	6,629	8,343
300-2530-000-5214	Delivery Insurance	(350)	-	-
300-2530-000-5225	Delivery Medicare	392	392	395
300-2530-000-5233	Delivery LSERS Contributions	8,534	8,534	8,520
	Total Business Services	40,269	43,813	45,742
300-2650-000-5732	Food Service Vehicle	21,476	21,476	-
301-2662-000-5116	Summer Feeding-Security Workers	\$ 3,135	\$ 1,298	\$ 1,308
301-2662-000-5225	Summer Feeding-Security Medicare	50	19	18
301-2662-000-5231	Summer Feeding-TRSL Contributions	853	324	325
	Total Plant Services	25,514	23,116	1,651
301-2721-000-5116	Summer Feeding-Bus Drivers	11,993	19,350	19,504
301-2721-000-5225	Summer Feeding-Medicare	172	281	282
301-2721-000-5233	Summer Feeding-LSERS Contributions	3,279	5,187	5,178
301-2721-000-5590	Summer Feeding-Professional Services	-	4,630	5,000
301-2721-000-5626	Summer Feeding-Gasoline	4,500	2,925	4,500
	Total Student Transportation Services	19,944	32,373	34,464
300-3100-000-5340	Contracted Technical Services	250	1,030	250
300-3100-000-5610	Supplies	-	38	-
300-3100-000-5111	Cafeteria Managers	94,303	98,412	99,199
300-3100-000-5116	Cafeteria Technicians	23,196	23,196	23,382

Ouachita Parish School Board
Special Revenue Fund Budget
Child Nutrition Program
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
301-3100-000-5116	Summer Feeding-Service Workers	957	1,760	1,773
300-3100-000-5225	Cafeteria Medicare	6,533	7,610	7,671
301-3100-000-5225	Summer Feeding Medicare	274	26	25
300-3100-000-5233	Cafeteria LSERS Contributions	17,309	17,330	17,302
301-3100-000-5233	Summer Feeding-LSERS Contributions	3,836	-	-
300-3100-000-5114	Program Support - Clerical Staff	204,066	204,633	205,781
301-3100-000-5114	Summer Feeding-Clerical Staff	2,304	-	-
300-3100-000-5119	Cafeteria Maintenance Staff	33,470	33,469	33,737
300-3100-000-5124	Cafeteria Substitutes	184,054	240,841	240,841
301-3100-000-5124	Summer Feeding-Substitutes	15,175	-	-
300-3100-000-5129	Cafeteria Temporary Staff	1,000	540	1,000
300-3100-000-5231	Cafeteria TRSL Contributions	41,993	49,127	49,370
301-3100-000-5231	Summer Feeding-TRSL Contributions	897	463	465
300-3100-000-5239	Cafeteria Other Retirement Contributions	22	13	13
300-3100-000-5250	Unemployment Compensation	-	154	-
300-3100-000-5281	Sick Leave Severance Pay	9,081	-	-
300-3100-000-5320	Contracted Educational Services	6,700	7,587	7,000
300-3100-000-534020	Technology Services	22,405	22,405	25,000
300-3100-000-5421	Disposals Services	64,822	64,378	65,500
301-3100-000-5421	Summer Feeding - Disposal Services	-	971	-
300-3100-000-5442	Storage Rental	-	3,045	-
300-3100-000-5550	Printing Costs	4,464	6,017	4,500
300-3100-000-5582	Program Support Travel Expense	6,946	3,426	5,000
300-3100-000-5590	Program Support-Misc Purchased Services	21,422	24,205	25,000
300-3100-000-5622	Electricity	91,879	105,356	113,000
300-3100-000-5626	Vehicle Fuel	4,131	3,077	4,300
301-3100-000-5626	Summer Feeding-Vehicle Fuel	4,500	-	-
300-3100-000-5631	Food Purchases	3,600,000	3,681,474	3,500,000
301-3100-000-5631	Summer Feeding Food Purchases	52,123	51,848	53,000
302-3100-000-5631	Fresh Fruits Food Purchases	382,215	285,249	443,925
304-3100-000-5631	Child & Adult Prgm-Food Purchases	45,934	47,816	48,000
300-3100-000-5632	Commodities	480,337	647,561	869,470
300-3100-000-5890	Miscellaneous Expenditures	-	525	-
300-3100-166-5632	Commodities Storage/Delivery Fees	40,643	30,787	33,000
300-3100-166-5890	Commodities-Miscellaneous Expenditures	-	5,551	-
300-3100-175-561020	Office Supplies-Technology	5,949	1,613	10,000
300-3100-175-5610	Office Supplies	6,903	20,803	10,000
300-3100-175-5442	Rental of Office Equipment	2,657	-	3,045
300-3100-197-5225	Student Worker - Medicare	89	55	60
300-3100-197-5119	Cafeteria Staff - Student Worker	6,084	3,780	3,800
300-3100-198-5430	Repairs & Maintenance-Fire Extinguishers	4,280	1,000	1,200
300-3100-199-561020	Office Supplies-Technology	2,736	1,140	2,000
300-3100-199-561520	Office Supplies- Inventory Technology	14,813	10,239	15,000
300-3100-202-5530	Communications-Telephone	14,080	10,946	11,000
300-3100-203-5530	Communications-Postage	5,619	4,248	5,000

Ouachita Parish School Board
Special Revenue Fund Budget
Child Nutrition Program
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
300-3100-204-5111	Cafeteria Service Workers-Managers	626,505	607,056	611,912
301-3100-204-5111	Summer Feeding-Managers	24,245	13,329	13,435
304-3100-204-5111	Child & Adult Prgm-Managers	14,481	16,466	16,597
301-3100-204-5116	Summer Feeding - Technician	-	1,320	1,330
300-3100-204-5225	Cafeteria Managers-Medicare	8,086	7,753	7,814
301-3100-204-5225	Summer Feeding-Managers-Medicare	230	212	214
304-3100-204-5225	Child & Adult Prgm-Managers-Medicare	228	215	216
300-3100-204-5231	Cafeteria-Managers-TRSL Contributions	165,064	159,670	160,462
301-3100-204-5231	Summer Feeding-Mgrs-TRSL Contributions	4,347	3,853	3,871
304-3100-204-5231	Child & Adult Prgm-Mgrs-TRSL Contributions	4,586	4,331	4,352
300-3100-204-5281	Sick Leave Severance Pay-Managers	3,000	2,901	3,000
300-3100-204-5282	Vacation Severance Pay-Managers	-	2,812	-
300-3100-204-5130	Cafeteria Manager - Extra Duty Pay	-	55	-
300-3100-204-5290	Other Employee Benefits-Managers	-	5,000	-
300-3100-205-5116	Cafeteria Technicians	2,216,252	2,116,533	2,133,464
301-3100-205-5116	Summer Feeding - Cafeteria Technicians	42,201	34,216	34,489
304-3100-205-5116	Child & Adult Prgm-Cafeteria Technicians	21,806	17,990	18,133
300-3100-205-5225	Cafeteria Technicians-Medicare	28,281	26,725	26,939
301-3100-205-5225	Summer Feeding-Technicians-Medicare	478	496	500
304-3100-205-5225	Child & Adult Prgm-Technicians-Medicare	295	243	244
300-3100-205-5233	Cafeteria-Technicians-LSERS Contributions	5,318	6,710	13,408
304-3100-205-5124	Cafeteria Tech Substitutes	45	-	-
300-3100-205-5231	Cafeteria-Technicians-TRSL Contributions	543,523	516,842	519,405
301-3100-205-5231	Summer Feeding-Techs-TRSL Contributions	7,830	7,991	8,030
304-3100-205-5231	Child & Adult Prgm-Techs-TRSL Contribution	5,722	4,686	4,709
300-3100-205-5239	Cafeteria-Techs-Other Retirement Contributi	3,436	3,466	6,926
301-3100-205-5239	Summer Feeding-Techs-Other Retirement C	-	50	50
300-3100-205-5250	Cafeteria-Techs-Unemployment	-	545	-
300-3100-205-5281	Sick Leave Severance Pay-Technicians	6,760	2,226	2,500
300-3100-205-5130	Cafeteria Technicians-Extra Duty Pay	89	117	-
300-3100-205-5290	Other Employee Benefits	5,045	-	-
300-3100-207-5430	Repairs & Maintenance-Pest Control	12,960	12,960	12,960
300-3100-208-5430	Repairs & Maintenance-Dishwashers	44,277	31,945	32,000
300-3100-209-5430	Repairs & Maintenance-Outside Services	24,285	-	5,000
300-3100-210-5582	Program Support Travel Expense	21,258	25,327	21,000
304-3100-210-5582	Child & adult Prgm-Travel	510	388	500
300-3100-211-5610	Cafeteria Supplies	113,286	69,228	70,000
300-3100-212-5610	Cafeteria Supplies	394,167	370,071	390,000
301-3100-212-5610	Summer Feeding Cafeteria Supplies	788	710	750
300-3100-215-5615	Cafeteria Supplies-Large Equipment<\$5,000	1,611	-	-
305-3100-215-5615	Cafeteria Supplies-Large Equipment<\$5,000	-	56,561	9,000
300-3100-215-5730	Large Equipment >\$5,000	361,822	-	-
303-3100-215-5730	Large Equipment >\$5,000	58,500	46,864	-
305-3100-215-5730	Large Equipment >\$5,000	-	196,661	100,000
300-3100-216-5610	Cafeteria Supplies-Small Equipment	38,262	15,752	18,000

**Ouachita Parish School Board
Special Revenue Fund Budget
Child Nutrition Program
Fiscal Year 2016-17**

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
300-3100-218-5632	Commodities	450,000	505,437	-
300-3100-274-5615	Equipment	3,350	3,350	-
	Total Food Services	10,793,380	10,622,800	10,189,819
	Total Expenditures	\$ 10,879,107	\$ 10,722,102	\$ 10,271,676
300-45220	Operating Transfers-In	\$ -	\$ 6,290	\$ 6,300
302-5200-000-5932	Operating Transfers-Out		(6,290)	(6,300)
	Total Other Sources (Uses)	-	-	-
	Net Change in Fund Balance	\$ 109,500	\$ 256,458	\$ 1,018,301
	Beginning Fund Balance	2,339,545	2,339,545	2,596,003
	Ending Fund Balance	\$ 2,449,045	\$ 2,596,003	\$ 3,614,304

**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2016-2017**

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 – Math Summer Content – 1003a
- Title I – School Improvement-Swayze Elementary – 1003a
- Title I – School Improvement-Shady Grove Elementary – 1003a
- Title I – School Improvement - Believe and Prepare (Cohort 3) – 1003a
- Title I – Part C, Migrant Education

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

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Ouachita Parish School Board
Special Revenue Fund
Title I Programs - Combined Budget
Fiscal Year 2016-17

Budget Summary by Object					
	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Federal Revenues	\$ 5,556,745	\$ 5,273,467	-5.1%	\$ 5,822,459	10.4%
Total Revenues	\$ 5,556,745	\$ 5,273,467	-5.1%	\$ 5,822,459	10.4%
Expenditures					
Salaries	\$ 3,139,461	\$ 3,023,173	-3.7%	\$ 3,282,327	8.6%
Employee Benefits	1,202,485	1,185,276	-1.4%	1,293,953	9.2%
Purchased Professional Services	228,230	222,947	-2.3%	127,869	-42.6%
Purchased Property Services	35,157	32,851	-6.6%	33,820	2.9%
Other Purchased Services	262,034	187,761	-28.3%	229,460	22.2%
Supplies	360,915	293,253	-18.7%	514,558	75.5%
Property	20,148	20,148	0.0%	-	-100.0%
Miscellaneous	2,457	-	-100.0%	661	100.0%
Total Expenditures	\$ 5,250,887	\$ 4,965,409	-5.4%	\$ 5,482,648	10.4%
Other Uses of Funds	\$ (305,858)	\$ (308,058)	0.7%	\$ (339,811)	10.3%
Total Other Sources (Uses)	\$ (305,858)	\$ (308,058)	0.7%	\$ (339,811)	10.3%
Net Change in Fund Balance	\$ -	\$ -	0.0%	\$ -	0.0%
Beginning Fund Balance	-	-	0.0%	-	0.0%
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>	<u>\$ -</u>	<u>0.0%</u>
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
Title I Programs - Combined Budget
Fiscal Year 2016-17

Budget Summary by Function

	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Federal Revenues	\$ 5,556,745	\$ 5,273,467	-5.1%	\$ 5,822,459	10.4%
Total Revenues	\$ 5,556,745	\$ 5,273,467	-5.1%	\$ 5,822,459	10.4%
Expenditures					
Other Instructional Programs	\$ 438,064	\$ 453,950	3.6%	\$ 526,947	16.1%
Special Programs	2,005,554	1,950,895	-2.7%	2,196,445	12.6%
Pupil Support Services	390,370	317,270	-18.7%	350,890	10.6%
Instructional Staff Services	2,124,178	2,028,578	-4.5%	2,171,671	7.1%
Plant Services	38,578	34,403	-10.8%	35,636	3.6%
Student Transportation Services	224,483	147,874	-34.1%	170,591	15.4%
Central Services	29,660	32,439	9.4%	30,468	-6.1%
Total Expenditures	\$ 5,250,887	\$ 4,965,409	-5.4%	\$ 5,482,648	10.4%
Other Uses of Funds	\$ (305,858)	\$ (308,058)	0.7%	\$ (339,811)	10.3%
Total Other Sources (Uses)	\$ (305,858)	\$ (308,058)	0.7%	\$ (339,811)	10.3%
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 Budget - Title I Programs
Title I - Part A
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
601-44541	Title I 2014-15 Rollover	\$ 388,188	\$ 388,188	\$ -
601-44541	Title I 2015-16	4,988,942	4,777,492	-
601-44541	Title I 2016-17	-	-	5,757,952
	Total Federal Revenues	\$ 5,377,130	\$ 5,165,680	\$ 5,757,952
EXPENDITURES				
601-1460-5112	After School -Teachers	\$ 11,953	\$ 11,840	\$ 41,790
601-1460-5225	After School -Medicare	156	154	606
601-1460-5231	After School -TRSL Contributions	3,147	3,110	10,958
601-1460-5610	After School -Supplies	-	-	-
601-1470-5112	Summer School -Teachers	70,000	79,350	106,600
601-1470-5115	Summer School - Aides	15,000	21,750	25,000
601-1470-5225	Summer School -Medicare	1,250	1,390	1,909
601-1470-5231	Summer School -TRSL Contributions	23,000	26,589	30,791
601-1470-5561	Summer School -Tuition	17,250	-	-
601-1490-5112	Other Instructional-Teachers	159,513	160,618	145,021
601-1490-5115	Other Instructional-Aides	90,689	97,690	109,111
601-1490-5210	Other Instructional-Group Insurance	5,683	10,288	6,051
601-1490-5225	Other Instructional-Medicare	3,634	3,626	4,109
601-1490-5231	Other Instructional-TRSL Contributions	36,789	37,545	45,001
	Total Other Instructional Programs	438,064	453,950	526,947
601-1510-5112	NCLB-Teachers	22,410	27,780	44,000
601-1510-5115	NCLB-Aides	180,183	177,453	177,808
601-1510-5210	NCLB-Group Insurance	41,486	41,486	40,734
601-1510-5225	NCLB-Medicare	2,107	2,220	2,680
601-1510-5231	NCLB-TRSL Contributions	44,666	49,940	59,677
601-1510-5340	NCLB-Contracted Services	1,300	2,013	-
601-1510-5530	NCLB-Telephone & Postage	40,800	39,374	68,038
601-1510-5550	NCLB-Printing & Binding	23,100	31,347	22,100
601-1510-5561	NCLB-Tuition to other LEAs	2,000	-	-
601-1510-5582	NCLB-Travel	5,000	-	-
601-1510-5610	NCLB-Supplies	151,563	92,685	330,913
601-1510-561020	NCLB-Technology Supplies	108,150	122,827	88,701
601-1510-573020	NCLB-Technology Equipment	20,148	20,148	-
601-1530-5112	Preschool Programs-Teachers	650,000	683,013	650,000
601-1530-5115	Preschool Programs-Aides	274,915	237,117	275,000
601-1530-5210	Preschool Programs-Group Insurance	141,325	161,012	165,006
601-1530-5225	Preschool Programs-Medicare	13,411	11,692	13,413
601-1530-5231	Preschool Programs-TRSL Contributions	244,378	237,035	235,875
601-1530-5610	Preschool Programs-Supplies	21,500	12,589	18,500
	Total Special Programs	1,988,442	1,949,731	2,192,445
601-2112-5320	Student Attendance Services	13,780	13,265	13,780
601-2180-5111	Parental Involvement-Supervisors	94,500	97,810	99,820
601-2180-5115	Parental Involvement-Aides	55,560	55,457	70,180

Ouachita Parish School Board
Special Revenue Fund Budget - Title I Programs
Title I - Part A
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
601-2180-5210	Parental Involvement-Group Insurance	13,671	14,324	2,184
601-2180-5225	Parental Involvement-Medicare	1,518	1,721	2,466
601-2180-5231	Parental Involvement-TRSL Contributions	42,811	26,348	43,350
601-2180-5300	Parental Involvement-Contracted Services	-	-	500
601-2180-5530	Parental Involvement-Postage	2,342	2,344	2,500
601-2180-5550	Parental Involvement-Printing	17,857	4,478	17,977
601-2180-5610	Parental Involvement-Supplies	53,590	32,191	51,764
	Total Pupil Support Services	295,629	247,938	304,521
601-2214-5111	Program Support-Directors/Supervisors	445,521	459,995	481,000
601-2214-5114	Program Support-Secretarial	90,393	82,941	85,000
601-2214-5210	Program Support-Group Insurance	50,774	50,438	59,462
601-2214-5225	Program Support-Medicare	4,023	3,772	8,208
601-2214-5231	Program Support-TRSL Contributions	133,085	141,362	144,330
601-2214-5582	Program Support-Travel Expense	3,000	1,914	5,500
601-2214-5610	Program Support-Supplies	7,500	12,504	12,000
601-2220-5113	Reading & Math Coordinators	488,950	496,086	535,934
601-2220-5210	Reading & Math-Group Insurance	64,380	64,671	68,621
601-2220-5225	Reading & Math-Medicare	7,090	6,546	7,771
601-2220-5231	Reading & Math-TRSL Contributions	128,594	130,471	137,039
601-2220-5320	Curriculum-Educational Services	186,584	183,000	98,705
601-2220-5582	Curriculum-Travel Expense	-	-	2,500
601-2220-5610	Curriculum-Supplies	-	-	-
601-2234-5112	Staff Training-Teacher	1,100	850	86,100
601-2234-5123	Staff Training-Substitutes	20,870	970	18,610
601-2234-5150	Staff Training-Stipend Pay	193,495	143,831	145,786
601-2234-5225	Staff Training-Medicare	3,705	2,026	3,633
601-2234-5231	Staff Training-TRSL Contributions	51,825	37,021	65,080
601-2234-5240	Staff Training-Tuition Reimbursement	81,141	80,024	81,141
601-2234-5320	Staff Training-Contracted Services	14,150	20,505	12,000
601-2234-5530	Staff Training-Communication Expense	5,000	-	-
601-2234-5582	Staff Training-Travel Expense	32,574	20,215	50,424
601-2234-5610	Staff Training-Supplies	500	5,826	6,839
601-2234-5895	Staff Training-Non-public	2,457	-	661
601-2252-5610	Library-Books	-	4,538	-
601-2252-5644	Library-Periodicals	-	6,517	-
601-2259-5114	Media Services-Clerical Staff	29,000	29,365	29,000
601-2259-5210	Media Services-Group Insurance	10,292	7,678	7,716
601-2259-5225	Media Services Serv-Medicare	421	356	421
601-2259-5231	Media Services-TRSL Contributions	7,627	2,640	7,395
	Total Instructional Staff Services	2,064,051	1,996,062	2,160,876
601-2620-5116	Building Operations-Service Worker Pay	320	1,160	620
601-2620-5225	Building Operations-Medicare	5	17	9
601-2620-5231	Building Operations-TRSL Contributions	-	11	36
601-2620-5233	Building Operations-LSERS Contributions	96	145	151
601-2620-5530	Building Operations-Telephone & Postage	3,000	114	1,000
601-2640-5430	Equipment-Repairs & Maintenance Svcs	3,700	5,447	3,700
601-2640-5442	Equipment-Rental	31,457	27,404	30,120
	Total Plant Services	38,578	34,298	35,636
601-2721-5116	Bus Transportation-Bus Drivers	152,615	79,301	98,720

Ouachita Parish School Board
Special Revenue Fund Budget - Title I Programs
Title I - Part A
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
601-2721-5210	Bus Transportation-Group Insurance	-	-	-
601-2721-5225	Bus Transporation-Medicare	2,195	1,121	1,393
601-2721-5233	Bus Transportation-LSERS Contributions	6,090	2,955	17,978
601-2721-5590	Bus Use Fees	63,583	64,497	52,500
	Total Student Transportation Services	224,483	147,874	170,591
601-2840-5119	Technology Support-Other Salaries	23,000	22,981	24,000
601-2840-5210	Technology Support-Group Insurance	-	3,109	-
601-2840-5225	Technology Support-Medicare	348	305	348
601-2840-5231	Technology Support-TRSL Contributions	6,312	6,044	6,120
	Total Central Services	29,660	32,439	30,468
	Total Expenditures	\$ 5,078,907	\$ 4,862,292	\$ 5,421,484
601-5200-5933	Fund Transfers-Indirect Costs	\$ (298,223)	\$ (303,388)	\$ (336,468)
	Total Other Uses of Funds	\$ (298,223)	\$ (303,388)	\$ (336,468)
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Title I Programs
Title I - Math Summer Content (1003a)
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
606-44559	Math Summer Content 1003a	\$ 82	\$ 82	\$ -
	Total Federal Revenues	\$ 82	\$ 82	\$ -
EXPENDITURES				
606-2234-5582	Staff Training-Travel Expense	\$ 82	\$ 82	\$ -
	Total Staff Training Services	82	82	-
	Total Expenditures	\$ 82	\$ 82	\$ -
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Title I Programs
Title I School Improvement 1003a - Professional Development Swayze Elementary
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
636-44550	Title I SI 1003a	\$ 24,032	\$ 20,223	\$ -
	Total Federal Revenues	\$ 24,032	\$ 20,223	\$ -
EXPENDITURES				
636-2234-5150	Staff Training-Stipends	\$ 1,500	\$ 1,500	\$ -
636-2234-5225	Staff Training-Medicare	20	20	-
636-2234-5231	Staff Training-TRSL Contributions	395	395	-
636-2234-5320	Staff Training-Contracted Services	2,037	2,037	-
636-2234-5582	Staff Training-Travel Expense	20,080	16,271	-
	Total Staff Training Services	24,032	20,223	-
	Total Expenditures	\$ 24,032	\$ 20,223	\$ -
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Title I Programs
Title I School Improvement 1003a - Professional Development Shady Grove Elementary
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
637-44550	Title I SI 1003a	\$ 11,013	\$ 4,522	\$ -
	Total Federal Revenues	\$ 11,013	\$ 4,522	\$ -
EXPENDITURES				
637-2234-5150	Staff Training-Stipends	\$ 1,200	\$ 1,200	\$ -
637-2234-5225	Staff Training-Medicare	15	15	-
637-2234-5231	Staff Training-TRSL Contributions	316	316	-
637-2234-5320	Staff Training-Contracted Services	2,037	2,037	-
637-2234-5582	Staff Training-Travel Expense	7,445	954	-
	Total Staff Training Services	11,013	4,522	-
	Total Expenditures	\$ 11,013	\$ 4,522	\$ -
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Title I Programs
Title I Believe and Prepare - Cohort 3 - 1003a
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
683-44559	Title I Believe and Prepare-1003a	\$ 15,000	\$ 3,758	\$ 7,295
	Total Federal Revenues	\$ 15,000	\$ 3,758	\$ 7,295
EXPENDITURES				
683-2234-5150	Staff Training-Stipends	\$ 4,100	\$ 444	\$ 2,149
683-2234-5225	Staff Training-Medicare	59	6	-
683-2234-5231	Staff Training-TRSL Contributions	1,078	105	-
683-2234-5320	Staff Training-Contracted Services	3,342	90	884
683-2234-5582	Staff Training-Travel Expense	421	954	421
683-2214-5610	Program Support-Supplies	6,000	2,159	3,841
	Total Staff Training Services	15,000	3,758	7,295
	Total Expenditures	\$ 15,000	\$ 3,758	\$ 7,295
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
676-44542	Migrant 2014-15 Carryover	\$ 64,083	\$ 64,083	\$ -
676-44542	Migrant 2015-16	65,405	15,119	-
676-44542	Migrant 2016-17	-	-	57,212
	Total Federal Revenues	\$ 129,488	\$ 79,202	\$ 57,212
EXPENDITURES				
676-1510-5320	NCLB-Contracted Educational Services	\$ 5,000	\$ -	\$ 2,000
676-1510-5610	NCLB-Supplies	12,112	1,164	2,000
	Total Special Programs	17,112	1,164	4,000
676-2180-5119	Family Support-Other Salaries	62,674	52,591	31,078
676-2180-5210	Family Support-Group Insurance	6,174	5,787	4,301
676-2180-5225	Family Support-Medicare	909	715	451
676-2180-5231	Family Support-TRSL Contributions	16,484	8,700	7,539
676-2180-5582	Family Support-Travel Expense	7,500	1,286	2,500
676-2180-5590	Family Support-Stipends	1,000	-	500
676-2180-5610	Family Support-Supplies	-	253	-
	Total Pupil Support Services	94,741	69,332	46,369
676-2234-5582	Staff Training-Travel Expense	10,000	3,931	3,500
	Total Staff Training Services	10,000	3,931	3,500
676-2620-5116	Building Operations-Service Worker Pay	-	80	-
676-2620-5225	Building Operations-Medicare	-	1	-
676-2620-5233	Building Operations-LSERS Contributions	-	24	-
	Total Plant Services	-	105	-
	Total Expenditures	\$ 121,853	\$ 74,532	\$ 53,869
676-5200-5933	Fund Transfers-Indirect Costs	\$ (7,635)	\$ (4,670)	\$ (3,343)
	Total Other Uses of Funds	\$ (7,635)	\$ (4,670)	\$ (3,343)
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ -

**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2016-2017**

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 – Early Learning for All
- Special Education – High Cost Services
- Special Education – Opportunity Grant
- Jobs for America's Graduates - Aim High
- Special Education – Believe and Prepare – Cohort 3
- Positive Behavior Interventions and Support Program

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

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Ouachita Parish School Board
Special Revenue Fund
Special Education Programs (IDEA) - Combined Budget
Fiscal Year 2016-17

Budget Summary by Function

	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Federal Revenues	\$ 4,738,719	\$ 4,781,864	0.9% %	\$ 4,335,709	-9.3%
Total Revenues	\$ 4,738,719	\$ 4,781,864	0.9%	\$ 4,335,709	-9.3%
Expenditures					
Special Education Programs	\$ 660,552	\$ 589,076	-10.8%	\$ 193,287	-67.2%
Other Instructional Programs	330,619	133,464	-59.6%	505,521	278.8%
Pupil Support Services	989,535	1,261,922	27.5%	961,088	-23.8%
Instructional Staff Services	2,368,406	2,380,995	0.5%	2,376,483	-0.2%
Plant Services	15,200	15,491	1.9%	5,200	-66.4%
Student Transportation Services	66,948	90,346	34.9%	12,500	-86.2%
Central Services	32,089	32,440	1.1%	32,425	0.0%
Total Expenditures	\$ 4,463,349	\$ 4,503,734	0.9%	\$ 4,086,504	-9.3%
Other Uses of Funds	\$ (275,370)	\$ (278,130)	1.0%	\$ (249,205)	-10.4%
Total Other Sources (Uses)	\$ (275,370)	\$ (278,130)	1.0%	\$ (249,205)	-10.4%
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 2016-17

Budget Summary by Object

	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Federal Revenues	\$ 4,738,719	\$ 4,781,864	0.9%	\$ 4,335,709	-9.3%
Total Revenues	\$ 4,738,719	\$ 4,781,864	0.9%	\$ 4,335,709	-9.3%
Expenditures					
Salaries	\$ 2,524,015	\$ 2,776,789	10.0%	\$ 2,544,820	-8.4%
Employee Benefits	918,209	932,216	1.5%	903,884	-3.0%
Purchased Professional Services	58,172	26,729	-54.1%	21,158	-20.8%
Purchased Property Services	25,200	21,516	-14.6%	11,946	-44.5%
Other Purchased Services	233,864	349,703	49.5%	74,103	-78.8%
Supplies	685,235	393,127	-42.6%	520,593	32.4%
Property	15,000	-	-100.0%	10,000	100.0%
Miscellaneous	3,654	3,654	0.0%	-	-100.0%
Total Expenditures	\$ 4,463,349	\$ 4,503,734	0.9%	\$ 4,086,504	-9.3%
Other Uses of Funds	\$ (275,370)	\$ (278,130)	1.0%	\$ (249,205)	-10.4%
Total Other Sources (Uses)	\$ (275,370)	\$ (278,130)	1.0%	\$ (249,205)	-10.4%
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 Programs (IDEA)
Special Education - IDEA Part B
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
530-44531	IDEA - Part B 2014-15 Rollover/Reallocation	\$ 806,254	\$ 806,254	\$ -
530-44531	IDEA - Part B 2015-16	3,660,587	3,730,649	-
530-44531	IDEA - Part B 2016-17	-	-	4,077,203
	Total Federal Revenues	\$ 4,466,841	\$ 4,536,903	\$ 4,077,203
EXPENDITURES				
530-1210-5112	Teacher Salaries	\$ 25,000	\$ 64,910	\$ -
530-1210-5225	Medicare	290	900	-
530-1210-5231	TRSL Contributions	5,260	13,798	-
530-1210-5340	Technical Support	-	13,806	-
530-1210-5430	Equipment Repairs	10,000	960	6,746
530-1210-5530	Communications Expense	30,000	92,133	30,000
530-1210-5564	Tuition (In State Non-LEA)	10,000	41,579	5,000
530-1210-5582	Travel Expense	90,000	23,669	5,000
530-1210-5610	Supplies	161,079	89,829	36,863
530-1210-561520	Technology Supplies-Inventory	222,182	137,839	-
	Total Special Education Programs	553,811	479,423	83,609
530-1460-5112	After School-Teacher	45,614	43,917	45,614
530-1460-5225	After School-Medicare	674	570	661
530-1460-5231	After School-TRSL Contributions	13,312	10,650	11,632
530-1490-5112	Other Instruction-Teacher	117,357	58,345	117,696
530-1490-5210	Other Instruction-Group Insurance	10,218	5,588	10,810
530-1490-5225	Other Instruction-Medicare	1,701	718	1,706
530-1490-5231	Other Instruction-TRSL Contributions	30,865	13,513	30,013
530-1490-5530	Other Instruction-Online Services	-	-	-
530-1490-5610	Other Instruction-Supplies	110,878	163	287,389
	Total Other Instructional Programs	330,619	133,464	505,521
530-2110-5113	Attendance & Social Work Services-Salaries	101,163	111,700	101,163
530-2110-5210	Attendance & Social Work Services-Group Ins	6,485	9,718	10,169
530-2110-5225	Attendance & Social Work Services-Medicare	1,283	1,501	1,467
530-2110-5231	Attendance & Social Work Services-TRSL	23,277	29,367	25,797
530-2134-5118	Nursing Services-Salaries	90,792	90,159	91,245
530-2134-5210	Nursing Services-Group Insurance	15,711	16,523	16,793
530-2134-5225	Nursing Services-Medicare	1,316	1,131	1,323
530-2134-5231	Nursing Services-TRSL Contributions	23,878	23,712	23,267
530-2134-5582	Nursing Services-Travel Expense	-	1,632	-
530-2134-5610	Nursing Services-Supplies	5,000	94	500
530-2140-5111	Assessments-Director	93,739	172,154	94,263
530-2140-5210	Assessments-Group Insurance	5,657	15,631	5,657
530-2140-5225	Assessments-Medicare	1,359	2,370	1,367
530-2140-5231	Assessments-TRSL Contributions	24,653	45,276	24,037
530-2143-5113	Psychology-Specialists	194,908	211,787	195,884

Ouachita Parish School Board
Special Revenue Fund Budget - Special Education Programs (IDEA)
Special Education - IDEA Part B
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
530-2143-5210	Psychology-Group Insurance	26,968	26,992	26,881
530-2143-5225	Psychology-Medicare	2,825	2,767	2,840
530-2143-5231	Psychology-TRSL Contributions	51,260	55,700	49,950
530-2152-5113	Speech Therapy-Specialists	134,524	200,120	134,751
530-2152-5210	Speech Therapy-Group Insurance	6,485	5,945	7,485
530-2152-5225	Speech Therapy-Medicare	2,176	2,792	1,954
530-2152-5231	Speech Therapy-TRSL Contributions	39,450	33,509	34,561
530-2152-5430	Speech Therapy-Repairs & Maintenance	-	1,260	-
530-2152-5582	Speech Therapy-Travel Expense	7,000	8,958	7,000
530-2152-5610	Speech Therapy-Supplies	-	10,858	-
530-2153-5330	Audiology Services-Contracted Services	10,000	2,608	5,000
530-2153-5582	Audiology Services-Travel Expense	-	6,440	-
530-2153-5610	Audiology Services-Supplies	-	10,385	-
530-2154-5115	Interpretive Services-Aides	10,000	561	3,000
530-2154-5210	Interpretive Services-Group Insurance	-	-	1,985
530-2154-5225	Interpretive Services-Medicare	145	8	43
530-2154-5231	Interpretive Services-TRSL Contributions	2,630	148	765
530-2161-5113	Occupational Therapy-Specialists	-	23,696	-
530-2161-5225	Occupational Therapy-Medicare	-	824	-
530-2161-5582	Occupational Therapy-Travel Expense	-	3,459	-
530-2161-5610	Occupational Therapy-Supplies	-	13,021	-
530-2166-5113	Physical Therapy-Specialists	10,000	19,124	10,000
530-2166-5225	Physical Therapy-Medicare	145	253	145
530-2166-5231	Physical Therapy-TRSL Contributions	2,630	4,417	2,550
530-2166-5330	Physical Therapy-Contracted Services	15,000	-	-
530-2166-5582	Physical Therapy-Travel Expense	-	2,459	-
530-2166-5610	Physical Therapy-Supplies	-	3,941	-
530-2167-5582	Recreational Therapy-Travel Expense	1,000	-	-
530-2168-5590	Rehabilitation Therapy-Other Services	8,000	5,532	-
530-2169-5430	Orientation/Mobility-Equipment Repairs	-	2,430	-
530-2169-5582	Orientation/Mobility-Travel Expense	-	3,519	-
530-2169-5610	Orientation/Mobility-Supplies	-	816	-
530-2169-5730	Orientation/Mobility-Equipment	-	-	-
	Total Pupil Support Services	919,459	1,185,297	881,842
530-2212-5111	Program Support - Director/Supervisors	565,774	575,199	488,527
530-2212-5113	Program Support-Specialists	576,951	683,593	744,550
530-2212-5114	Program Support-Secretaries	200,000	172,219	195,135
530-2212-5210	Program Support-Group Insurance	125,993	140,679	129,233
530-2212-5225	Program Support-Medicare	20,350	15,954	20,193
530-2212-5231	Program Support-TRSL Contributions	334,105	327,002	355,217
530-2212-5530	Program Support-Communications	-	1,071	-
530-2212-5550	Program Support-Printing	-	2,395	-
530-2212-5582	Program Support-Travel Expense	-	13,231	-
530-2212-5610	Program Support-Supplies	62,789	37,528	709

Ouachita Parish School Board
Special Revenue Fund Budget - Special Education Programs (IDEA)
Special Education - IDEA Part B
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
530-2215-5113	CTE-Specialist	88,507	89,031	88,507
530-2215-5210	CTE-Group Insurance	9,087	6,485	6,485
530-2215-5225	CTE-Medicare	1,467	1,228	1,283
530-2215-5231	CTE-TRSL Contributions	26,606	23,415	22,569
530-2215-5582	CTE-Travel Expense	-	854	-
530-2220-5113	Curriculum-Specialists	74,658	73,865	74,658
530-2220-5210	Curriculum-Group Insurance	5,909	5,935	7,909
530-2220-5225	Curriculum-Medicare	1,083	-	1,082
530-2220-5231	Curriculum-TRSL Contributions	19,635	19,426	19,569
530-2231-5123	Staff Training (Regular) Substitutes	10,000	-	10,000
530-2231-5150	Staff Training (Regular) Stipends	-	-	5,000
530-2231-5225	Staff Training (Regular) Medicare	435	-	363
530-2231-5231	Staff Training (Regular) TRSL Contributions	7,890	-	6,375
530-2231-5320	Staff Training (Regular) Contracts	14,000	300	7,000
530-2231-5582	Staff Training (Regular) Travel Expense	20,000	4,726	10,000
530-2231-5610	Staff Training (Regular) Supplies	24,439	476	123,615
530-2232-5123	Staff Training (Special) Substitutes	13,000	595	-
530-2232-5150	Staff Training (Special) Stipends	2,000	5,910	-
530-2232-5225	Staff Training (Special) Medicare	218	91	-
530-2232-5231	Staff Training (Special) TRSL Contributions	3,945	1,436	-
530-2232-5240	Reimbursement	15,000	14,232	-
530-2232-5530	Staff Training (Special) Communications	-	89	-
530-2232-5582	Staff Training (Special) Travel Expense	50,000	107,093	-
530-2232-5610	Staff Training (Special) Supplies	10,000	8,880	-
	Total Instructional Staff Services	2,283,841	2,332,938	2,317,979
530-2640-5442	Equipment Rentals	15,000	15,491	5,000
	Total Plant Services	15,000	15,491	5,000
530-2731-5116	Transportation-Bus Driver Pay	31,863	50,675	-
530-2731-5225	Transportation-Medicare	462	687	-
530-2731-5233	Transportation-LSERS Contributions	9,623	13,965	-
530-2731-5590	Transportation-Bus Use Fees	10,000	25,019	2,500
530-2733-5730	Equipment	15,000	-	10,000
	Total Student Transportation Services	66,948	90,346	12,500
530-2840-5119	Technology-Specialists	22,840	22,982	22,981
530-2840-5210	Technology-Group Insurance	2,911	3,109	3,251
530-2840-5225	Technology Support-Medicare	331	305	333
530-2840-5231	Technology Support-TRSL Contributions	6,007	6,044	5,860
	Total Central Services	32,089	32,440	32,425
	Total Expenditures	\$ 4,201,767	\$ 4,269,399	\$ 3,838,876
530-5200-5933	Fund Transfers-Indirect Costs	\$ (265,074)	\$ (267,504)	\$ (238,327)
	Total Other Uses of Funds	\$ (265,074)	\$ (267,504)	\$ (238,327)

Ouachita Parish School Board
Special Revenue Fund Budget - Special Education Programs (IDEA)
Special Education - IDEA Part B
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Special Education Programs (IDEA)
Special Education - IDEA Preschool
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
532-44532	IDEA Preschool 2014-15 Rollover/Reallocation	\$ 51,934	\$ 51,934	\$ -
532-44532	IDEA Preschool 2015-16	16,069	22,531	-
532-44532	IDEA Preschool 2016-17	-	-	57,353
	Total Federal Revenues	\$ 68,003	\$ 74,465	\$ 57,353
EXPENDITURES				
532-1214-5112	Preschool (A.P.E.)-Teacher	\$ 6,129	\$ 555	\$ 6,100
532-1214-5225	Preschool (A.P.E.)-Medicare	89	8	88
532-1214-5231	Preschool (A.P.E.)-TRSL Contributions	2,000	146	2,000
532-1216-5112	Preschool-Teacher	-	4,622	1,900
532-1216-5225	Preschool-Medicare	-	67	-
532-1216-5231	Preschool-TRSL Contributions	-	477	-
532-1216-5430	Preschool-Equipment Repairs	-	1,375	-
532-1216-5550	Preschool-Printing	2,000	1,484	200
532-1216-5610	Preschool-Supplies	47,069	49,095	24,413
	Total Special Education Programs	57,287	57,829	34,701
532-2152-5113	Speech Therapy-Therap/Spec/Counselor	5,000	8,089	8,102
532-2152-5225	Speech Therapy-Medicare	73	112	118
532-2152-5231	Speech Therapy-TRSL Contributions	1,315	2,128	2,509
532-2152-5610	Speech Therapy-Supplies	-	-	2,165
532-2161-5113	Occupational Therapy	-	1,128	1,000
532-2161-5225	Occupational Therapy-Medicare	-	16	15
532-2161-5231	Occupational Therapy-TRSL Contributions	-	297	767
532-2166-5113	Physical Therapy	-	281	-
532-2166-522	Physical Therapy-Medicare	-	4	-
	Total Pupil Support Services	6,388	12,055	14,676
532-2232-5150	Staff Training-Stipends	500	150	-
532-2232-5225	Staff Training-Medicare	2	2	-
532-2232-5231	Staff Training-TRSL Contributions	40	39	-
532-2232-5582	Staff Training -Travel Expense	-	-	4,625
	Total Instructional Staff Services	542	191	4,625
	Total Expenditures	\$ 64,217	\$ 70,075	\$ 54,002
532-5200-5933	Fund Transfers-Indirect Costs	\$ (3,786)	\$ (4,390)	\$ (3,351)
	Total Other Uses of Funds	\$ (3,786)	\$ (4,390)	\$ (3,351)
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Special Education Programs (IDEA)
Special Education - Early Learning For All
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
536-44535	Other Special Education Programs 2014-15 Carryover	\$ 18,098	\$ 18,098	\$ -
	Total Federal Revenues	\$ 18,098	\$ 18,098	\$ -
EXPENDITURES				
536-2214-5610	Program Support-Supplies	\$ 5,658	\$ 5,658	\$ -
536-2232-5150	Staff Training (Special) Stipends	4,950	4,950	-
536-2232-5225	Staff Training (Special) Medicare	62	62	-
536-2232-5231	Staff Training (Special) TRSL Contributions	1,184	1,184	-
536-2232-5320	Staff Training (Special) Contracted Services	1,500	1,500	-
536-2232-5895	Staff Training (Special) Non-public Stipends	3,654	3,654	-
	Total Instructional Staff Services	17,008	17,008	-
	Total Expenditures	\$ 17,008	\$ 17,008	\$ -
536-5200-5933	Fund Transfers-Indirect Costs	\$ (1,090)	\$ (1,090)	\$ -
	Total Other Uses of Funds	\$ (1,090)	\$ (1,090)	\$ -
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Special Education Programs (IDEA)
High Cost Services - IDEA
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
553-44535	Other Special Education Program Revenue	\$ 28,754	\$ 37,685	\$ 37,685
	Total Federal Revenues	\$ 28,754	\$ 37,685	\$ 37,685
EXPENDITURES				
553-1110-5112	Regular Program-Teacher	\$ -	\$ 690	\$ 690
553-1110-5225	Regular Program-Medicare	-	10	10
553-1110-5231	Regular Program-TRSL Contributions	-	181	181
553-1214-5115	Special Ed (A.P.E.)-Paraprofessional	16,853	22,464	22,464
553-1214-5225	Special Ed (A.P.E.)-Medicare	244	326	326
553-1214-5231	Special Ed (A.P.E.)-TRSL Contributions	4,433	5,908	5,908
553-2152-5113	Speech Therapist	-	277	277
553-2152-5225	Speech Therapist-Medicare	-	4	4
553-2152-5231	Speech Therapist-TRSL Contributions	-	73	73
553-2161-5113	Occupational Therapist	-	413	413
553-2161-5225	Occupational Therapist-Medicare	-	6	6
553-2161-5231	Occupational Therapist-TRSL Contributions	-	109	109
553-2169-5113	Visually Impaired Specialist	5,655	5,655	5,655
553-2169-5225	Visually Impaired-Medicare	82	82	82
553-2169-5231	Visually Impaired-TRSL Contributions	1,487	1,487	1,487
	Total Staff Training Services	28,754	37,685	37,685
	Total Expenditures	\$ 28,754	\$ 37,685	\$ 37,685
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Special Education Programs (IDEA)
IDEA Opportunity Grant
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
538-44535	Other Special Education Program Revenue	\$ 33,842	\$ 27,305	\$ 67,695
	Total Federal Revenues	\$ 33,842	\$ 27,305	\$ 67,695
EXPENDITURES				
538-1215-5112	Special Education Job Coach-Salaries	\$ 1,500	\$ 735	\$ 2,670
538-1215-5225	Special Education Job Coach-Medicare	50	11	-
538-1215-5231	Special Education Job Coach-TRSL Contrib	508	193	-
538-1215-5582	Special Education Job Coach-Travel	4,725	-	9,550
538-1215-5610	Special Education Job Coach-Supplies	21,141	21,306	33,178
	Total Special Education Programs	27,924	22,245	45,398
538-2232-5150	Staff Training-Stipends	3,000	-	12,595
538-2232-5225	Staff Training-Medicare	44	-	289
538-2232-5231	Staff Training-TRSL Contributions	790	-	5,222
538-2232-5582	Staff Training-Travel	-	3,450	-
	Total Instructional Staff Services	3,834	3,450	18,106
538-2640-5442	Equipment Rentals	200	-	200
	Total Plant Services	200	-	200
	Total Expenditures	\$ 31,958	\$ 25,695	\$ 63,704
538-5200-5933	Fund Transfers-Indirect Costs	\$ (1,884)	\$ (1,610)	\$ (3,991)
	Total Other Uses of Funds	\$ (1,884)	\$ (1,610)	\$ (3,991)
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Special Education Programs (IDEA)
Jobs for America's Graduates - Aim High
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
514-44535	Other Special Education Program Revenue	\$ 60,000	\$ 60,000	\$ 60,000
	Total Federal Revenues	\$ 60,000	\$ 60,000	\$ 60,000
EXPENDITURES				
514-2190-5113	Pupil Support-Instructor Specialist	\$ 48,480	\$ 46,480	\$ 46,480
514-2190-5225	Pupil Support-Medicare	550	674	674
514-2190-5231	Pupil Support-TRSL Contributions	7,434	9,310	9,310
	Total Pupil Support Services	56,464	56,464	56,464
	Total Expenditures	\$ 56,464	\$ 56,464	\$ 56,464
514-5200-5933	Fund Transfers-Indirect Costs	\$ (3,536)	\$ (3,536)	\$ (3,536)
	Total Other Uses of Funds	\$ (3,536)	\$ (3,536)	\$ (3,536)
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Special Education Programs (IDEA)
Believe and Prepare - Cohort 3 - IDEA
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
583-44535	Other Special Education Program Revenue	\$ 60,000	\$ 24,227	\$ 35,773
	Total Federal Revenues	\$ 60,000	\$ 24,227	\$ 35,773
EXPENDITURES				
583-2232-5150	Staff Training-Stipends	\$ 20,500	\$ 7,000	\$ 13,500
583-2232-5225	Staff Training-Medicare	297	91	206
583-2232-5231	Staff Training-TRSL Contributions	5,392	4,472	920
583-2232-5320	Staff Training-Contracted Services	17,672	8,515	9,158
583-2232-5582	Staff Training-Travel Expense	200	323	-
583-2212-5582	Program Support-Travel Expense	939	588	228
583-2212-5610	Program Support-Supplies	15,000	3,238	11,761
	Total Staff Training Services	60,000	24,227	35,773
	Total Expenditures	\$ 60,000	\$ 24,227	\$ 35,773
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Special Education Programs (IDEA)
Positive Behavior Interventions and Support Program
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
537-44535	Other Special Education Program Revenue	\$ 3,181	\$ 3,181	\$ -
	Total Federal Revenues	\$ 3,181	\$ 3,181	\$ -
EXPENDITURES				
537-2231-5123	Staff Training (Regular) Substitutes	\$ 1,758	\$ 1,758	\$ -
537-2231-5150	Staff Training (Regular) Stipends	1,000	1,000	-
537-2231-5225	Staff Training (Regular) Medicare	40	40	-
537-2231-5231	Staff Training (Regular) TRSL Contributions	383	383	-
	Total Instructional Staff Services	3,181	3,181	-
	Total Expenditures	\$ 3,181	\$ 3,181	\$ -
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

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**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2016-2017**

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 II – Math & Science Partnerships (passed through MCSB)
- Title III – English Language Acquisition (ELA)
- Career and Technical Education – Basic Grant to States
- Jobs for America's Graduates – TANF (1) Employ
- Advanced Placement Test Fee Program
- Race to the Top-Advanced Placement Summer Institute
- Education for Homeless Children and Youth
- Safe Routes to Schools
- Temporary Assistance to Needy Families (TANF) – The Cecil J. Picard LA 4 Early Childhood Program
- 21st Century Community Learning Centers
- School Improvement - Believe & Succeed – 1003g
- Striving Readers Comprehensive Literacy Grant – ELA Summer Content Institutes
- Striving Readers Comprehensive Literacy Grant – Writing

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.

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Ouachita Parish School Board
Special Revenue Fund
Other Federal Programs - Combined Budget
Fiscal Year 2016-17

Budget Summary by Function

	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Federal Revenues	\$ 3,338,859	\$ 3,200,241	-4.2%	\$ 2,149,472	-32.8%
Total Revenues	\$ 3,338,859	\$ 3,200,241	-4.2%	\$ 2,149,472	-32.8%
Expenditures					
Regular Education Programs	\$ 284,233	\$ 284,200	0.0%	\$ 278,019	-2.2%
Vocational (CTE) Programs	286,669	284,204	-0.9%	234,950	-17.3%
Other Instructional Programs	238,291	214,374	-10.0%	-	-100.0%
Special Programs	1,371,440	1,333,237	-2.8%	822,563	-38.3%
Pupil Support Services	6,522	5,860	-10.2%	4,022	-31.4%
Instructional Support Services	948,956	857,262	-9.7%	693,106	-19.1%
Student Transportation Services	32,069	51,502	60.6%	5,219	-89.9%
Total Expenditures	\$ 3,168,180	\$ 3,030,639	-4.3%	\$ 2,037,879	-32.8%
Other Uses of Funds	\$ (170,679)	\$ (169,602)	-0.6%	\$ (111,593)	-34.2%
Total Other Sources (Uses)	\$ (170,679)	\$ (169,602)	-0.6%	\$ (111,593)	-34.2%
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
2016-17

Budget Summary by Object

	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Federal Revenues	\$ 3,338,859	\$ 3,200,241	-4.2%	\$ 2,149,472	-32.8%
Total Revenues	\$ 3,338,859	\$ 3,200,241	-4.2%	\$ 2,149,472	-32.8%
Expenditures					
Salaries	\$ 1,795,635	\$ 1,722,020	-4.1%	\$ 1,129,984	-34.4%
Employee Benefits	584,376	591,900	1.3%	401,173	-32.2%
Purchased Professional Services	252,901	232,787	-8.0%	124,217	-46.6%
Other Purchased Services	281,291	250,611	-10.9%	247,227	-1.4%
Supplies	228,803	194,669	-14.9%	116,978	-39.9%
Property	-	10,787	0.0%	-	0.0%
Miscellaneous	25,174	27,865	10.7%	18,300	-34.3%
Total Expenditures	\$ 3,168,180	\$ 3,030,639	-4.3%	\$ 2,037,879	-32.8%
Other Uses of Funds	\$ (170,679)	\$ (169,602)	-0.6%	\$ (111,593)	-34.2%
Total Other Sources (Uses)	\$ (170,679)	\$ (169,602)	-0.6%	\$ (111,593)	-34.2%
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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
602-44545	Title II 2014-15 Rollover	\$ 129,178	\$ 129,178	\$ -
602-44545	Title II 2015-16	797,031	738,322	-
602-44545	Title II 2016-17	-	-	771,198
	Total Revenues	\$ 926,209	\$ 867,500	\$ 771,198
EXPENDITURES				
602-1110-5112	Elementary-Teacher	\$ 190,000	\$ 209,726	\$ 180,000
602-1110-5210	Elementary-Group Insurance	41,508	16,368	49,509
602-1110-5225	Elementary-Medicare	2,755	2,948	2,610
602-1110-5231	Elementary-TRSL Contributions	49,970	55,158	45,900
	Total Regular Programs	284,233	284,200	278,019
602-2234-5112	Staff Training -Teacher	5,000	1,710	500
602-2234-5113	Staff Training -Therap/Spec/Counselor	144,308	143,970	144,308
602-2234-5114	Staff Training -Clerical/Secretarial	30,586	34,101	30,586
602-2234-5123	Staff Training -Substitutes-Teacher Only	22,500	19,488	1,000
602-2234-5150	Staff Training -Stipend Pay	99,692	96,681	88,168
602-2234-5210	Staff Training -Group Insurance	15,339	15,011	15,339
602-2234-5225	Staff Training -Medicare	4,380	3,008	3,836
602-2234-5231	Staff Training -TRSL Contributions	87,963	53,292	67,463
602-2234-5240	Staff Training -Tuition Reimb	-	-	-
602-2234-5320	Staff Training -Educational Services	61,100	57,500	11,000
602-2234-5582	Staff Training -Travel Expense	82,715	79,972	72,046
602-2234-5610	Staff Training -Supplies	11,702	4,946	1,868
602-2234-5895	Staff Training-Misc Non-Public Expenditures	20,674	22,471	12,000
	Total Instructional Staff Services	585,959	532,150	448,114
	Total Expenditures	\$ 870,192	\$ 816,350	\$ 726,133
602-5200-5933	Fund Transfers-Indirect Costs	\$ (56,017)	\$ (51,150)	\$ (45,065)
	Total Funds Transfers	\$ (56,017)	\$ (51,150)	\$ (45,065)
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
672-44559	Other NCLB Programs 2015-16	\$ 125,451	\$ 99,220	\$ 17,746
632-44559	Other NCLB Programs 2016-17	-	-	127,433
	Total Revenues	\$ 125,451	\$ 99,220	\$ 145,179
EXPENDITURES				
672-2234-5123	Staff Training -Substitutes-Teacher Only	3,900	-	3,900
672-2234-5150	Staff Training -Stipend Pay	34,000	26,450	7,550
632-2234-5150	Staff Training -Stipend Pay	-	-	33,000
672-2234-5225	Staff Training -Medicare	550	377	173
632-2234-5225	Staff Training -Medicare	-	-	479
672-2234-5231	Staff Training -TRSL Contributions	9,220	6,956	2,264
632-2234-5231	Staff Training -TRSL Contributions	-	-	8,679
672-2234-5320	Staff Training -Educational Services	29,006	27,669	1,337
632-2234-5320	Staff Training -Educational Services	-	-	33,806
672-2234-5582	Staff Training -Travel Expense	33,878	3,973	2,522
632-2234-5582	Staff Training -Travel Expense	-	-	10,000
672-2234-5596	Staff Training -Interagency Lea-In State	-	17,895	-
632-2234-5596	Staff Training -Interagency Lea-In State	-	-	24,280
672-2234-5610	Staff Training -Supplies	3,000	3,609	-
632-2234-5610	Staff Training -Supplies	-	-	3,375
672-2234-5895	Staff Training -Nonpublic Stipends	4,500	5,394	-
632-2234-5895	Staff Training -Nonpublic Stipends	-	-	6,300
	Total Instructional Staff Services	118,054	92,323	137,665
	Total Expenditures	\$ 118,054	\$ 92,323	\$ 137,665
672-5200-5933	Fund Transfers-Indirect Costs	(7,397)	(6,897)	-
632-5200-5933	Fund Transfers-Indirect Costs	-	-	(7,514)
	Total Other Uses of Funds	(7,397)	(6,897)	(7,514)
	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 Passed Through Monroe City School Board
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
673-44559	Other NCLB Programs 2015-16	\$ 40,362	\$ 51,008	\$ -
	Total Revenues	\$ 40,362	\$ 51,008	\$ -
EXPENDITURES				
673-2234-5150	Staff Training -Stipend Pay	30,963	39,300	-
673-2234-5225	Staff Training -Medicare	447	563	-
673-2234-5231	Staff Training -TRSL Contributions	7,732	9,925	-
673-2234-5582	Staff Training -Travel Expense	1,220	1,220	-
	Total Instructional Staff Services	40,362	51,008	-
	Total Expenditures	\$ 40,362	\$ 51,008	\$ -
673-5200-5933	Fund Transfers-Indirect Costs	-	-	-
	Total Other Uses of Funds	-	-	-
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
603-44546	Title III 2014-15 Rollover	\$ 5,471	\$ 5,471	\$ -
603-44546	Title III 2015-16	23,520	6,790	-
603-44546	Title III 2016-17	-	-	22,259
	Total Revenues	\$ 28,991	\$ 12,261	\$ 22,259
EXPENDITURES				
603-1520-5530	ELA-Communications	\$ 9,182	\$ 6,750	\$ 9,182
603-1520-5610	ELA-Supplies	10,666	1,532	4,066
	Total Special Programs	19,848	8,282	13,248
603-2180-5119	Family Support-Other Salaries	1,500	520	1,500
603-2180-5225	Family Support-Medicare	22	8	22
603-2180-5582	Family Support-Supplies	-	247	-
	Total Pupil Support Services	1,522	775	1,522
603-2234-5150	Staff Training -Stipend Pay	2,625	675	2,625
603-2234-5225	Staff Training -Medicare	38	9	38
603-2234-5231	Staff Training -TRSL Contributions	690	178	690
603-2234-5320	Staff Training -Educational Services	1,200	-	1,200
603-2234-5582	Staff Training -Travel Expense	2,500	2,102	2,500
	Total Instructional Staff Services	7,053	2,964	7,053
	Total Expenditures	\$ 28,423	\$ 12,021	\$ 21,823
603-5200-5933	Fund Transfers-Indirect Costs	\$ (568)	\$ (240)	\$ (436)
	Total Other Uses of Funds	\$ (568)	\$ (240)	\$ (436)
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
510-44510	Career & Technical Education 2014-15	\$ 15,449	\$ 15,449	\$ -
510-44510	Career & Technical Education 2015-16	257,325	257,325	-
510-44510	Career & Technical Education 2016-17	-	-	208,273
	Total Federal Revenues	\$ 272,774	\$ 272,774	\$ 208,273
EXPENDITURES				
510-1300-5320	CTE Educational Services	\$ 16,000	\$ 16,000	\$ 20,000
510-1300-5530	CTE Communications & Online Services	24,675	30,843	31,800
510-1300-5610	CTE Supplies	21,872	11,484	80,612
510-1310-5610	Agriculture-Supplies	75,000	38,373	-
510-1340-5610	Family & Consumer Science-Supplies	5,000	138	-
510-1350-5610	Trade & Industry-Supplies	40,000	46,802	-
510-1350-5730	Trade & Industry-Equipment	-	10,787	-
510-1360-5530	Business Education-Online Services	25,000	23,875	25,000
510-1360-5610	Business Education-Supplies	15,637	43,421	19,600
510-1370-5130	Health Science-Extended Work Pay	3,000	-	11,790
510-1370-5225	Health Science-Medicare	116	-	171
510-1370-5231	Health Science-TRSL Contributions	2,398	-	3,006
510-1370-5610	Health Science-Supplies	5,000	4,143	-
510-1395-5610	CTE-STEM-Supplies	10,000	16,051	-
	Total Career & Technical Education Programs	243,698	241,917	191,979
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	1,000	-	1,000
510-2235-5123	CTE Staff Training-Substitutes	2,000	4,795	5,000
510-2235-5150	CTE Staff Training-Stipend Pay	-	-	-
510-2235-5225	CTE Staff Training-Medicare	101	70	75
510-2235-5231	CTE Staff Training-TRSL Contributions	1,842	110	-
510-2235-5582	CTE Staff Training-Travel Expense	18,000	17,707	2,500
	Total Instructional Staff Training	22,943	22,682	8,575
510-2721-5116	Transportation-Bus Driver Pay	2,000	3,030	2,500
510-2721-5225	Transportation-Medicare	29	37	36
510-2721-5233	Transportation-LSERS Contributions	604	803	683
510-2721-5590	Transportation-Bus Use Fees	1,000	1,805	2,000
	Total Student Transportation Services	3,633	5,675	5,219
	Total Expenditures	\$ 272,774	\$ 272,774	\$ 208,273
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
513-44590	Temporary Assistance for Needy Families	\$ 45,781	\$ 44,933	\$ 45,781
	Total Federal Revenues	\$ 45,781	\$ 44,933	\$ 45,781
EXPENDITURES				
513-1390-5113	Employ-Instructor Specialist	\$ 30,554	\$ 30,000	\$ 30,554
513-1390-5210	Employ-Group Insurance	3,940	3,987	3,940
513-1390-5225	Employ-Medicare	443	435	443
513-1390-5231	Employ-TRSL Contributions	8,034	7,865	8,034
	Total Career & Technical Education Programs	42,971	42,287	42,971
	Total Expenditures	\$ 42,971	\$ 42,287	\$ 42,971
513-5200-5933	Fund Transfers-Indirect Costs	\$ (2,810)	\$ (2,646)	\$ (2,810)
	Total Other Uses of Funds	\$ (2,810)	\$ (2,646)	\$ (2,810)
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
646-44559	Other NCLB Programs	\$ 19,527	\$ 2,150	\$ -
	Total Revenues	\$ 19,527	\$ 2,150	\$ -
EXPENDITURES				
646-1510-5565	Tuition - AP Test Fees	\$ 19,527	\$ 2,150	\$ -
	Total Special Programs	19,527	2,150	-
	Total Expenditures	\$ 19,527	\$ 2,150	\$ -
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
Race to the Top - AP Summer Institute
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
643-44590	Other NCLB Programs 2015-16	\$ 1,800	\$ 1,800	\$ -
	Total Revenues	\$ 1,800	\$ 1,800	\$ -
EXPENDITURES				
643-2234-5582	Staff Training -Travel Expense	1,800	1,800	-
	Total Instructional Staff Services	1,800	1,800	-
	Total Expenditures	\$ 1,800	\$ 1,800	\$ -
643-5200-5933	Fund Transfers-Indirect Costs	-	-	-
	Total Other Uses of Funds	-	-	-
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
674-44559	Homeless 2014-15 Rollover	\$ 10,050	\$ 10,050	\$ -
674-44559	Homeless 2015-16	17,967	7,198	-
674-44559	Homeless 2016-17	-	-	10,566
	Total Federal Revenues	\$ 28,017	\$ 17,248	\$ 10,566
EXPENDITURES				
674-1510-5115	NCLB-Aides	\$ 1,000	\$ -	\$ 1,000
674-1510-5225	NCLB-Medicare	15	-	15
674-1510-5231	NCLB-TRSL Contributions	263	-	263
674-1510-5610	NCLB-Supplies	23,587	15,581	7,171
	Total Special Programs	24,865	15,581	8,449
674-2234-5582	Staff Training -Travel Expense	1,500	650	1,500
	Total Instructional Staff Services	1,500	650	1,500
	Total Expenditures	\$ 26,365	\$ 16,231	\$ 9,949
674-5200-5933	Fund Transfers-Indirect Costs	(1,652)	(1,017)	(617)
	Total Other Uses of Funds	\$ (1,652)	\$ (1,017)	\$ (617)
	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
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
585-44590	Other Restricted Grants-Shady Grove	\$ 2,382	\$ 2,382	\$ -
	Total Federal Revenues	\$ 2,382	\$ 2,382	\$ -
EXPENDITURES				
585-1490-5530	SR2S-Communication	\$ 44	\$ 44	\$ -
585-1490-5610	SR2S-Supplies	2,338	2,338	-
	Total Other Instructional Programs	2,382	2,382	-
	Total Expenditures	\$ 2,382	\$ 2,382	\$ -
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
570-44570	TANF-LA-4 Preschool	\$ 1,389,129	\$ 1,389,129	\$ 851,305
	Total Federal Revenues	\$ 1,389,129	\$ 1,389,129	\$ 851,305
EXPENDITURES				
570-1530-5112	Preschool -Teacher	\$ 688,458	\$ 660,297	\$ 435,432
570-1530-5115	Preschool -Aides	274,124	231,080	128,070
570-1530-5210	Preschool -Group Insurance	29,500	149,122	29,500
570-1530-5225	Preschool -Medicare	13,958	10,858	8,171
570-1530-5231	Preschool -TRSL Contributions	253,160	207,867	143,693
570-1530-5569	Preschool -Other Tuition	48,000	48,000	56,000
	Total Special Programs	1,307,200	1,307,224	800,866
	Total Expenditures	1,307,200	1,307,224	800,866
570-5200-5933	Fund Transfers-Indirect Costs	\$ (81,929)	\$ (81,905)	\$ (50,439)
	Total Other Uses of Funds	\$ (81,929)	\$ (81,905)	\$ (50,439)
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
621-44548	21st Century Learning Centers	\$ 344,400	\$ 343,320	\$ -
	Total Federal Revenues	\$ 344,400	\$ 343,320	\$ -
EXPENDITURES				
621-1460-5112	After School-Teacher	\$ 90,000	\$ 76,638	\$ -
621-1460-5115	After School-Aides	71,550	57,509	-
621-1460-5130	After School-Extended Work Pay	21,000	29,951	-
621-1460-5225	After School-Medicare	2,648	2,278	-
621-1460-5231	After School-TRSL Contributions	32,863	30,756	-
621-1460-5320	After School-Educational Services	2,500	1,350	-
621-1460-5610	After School-Supplies	5,001	6,251	-
621-1490-5112	Other Instructional-Teacher	8,100	7,155	-
621-1490-5225	Other Instructional-Medicare	117	104	-
621-1490-5231	Other Instructional-TRSL Contributions	2,130	-	-
	Total Other Instructional Programs	235,909	211,992	-
621-2122-5320	Counseling Services-Educational Services	2,500	2,585	-
	Total Pupil Support Services	2,500	2,585	-
621-2214-5320	Program Support-Educational Services	45,000	45,000	-
621-2214-5582	Program Support-Travel Expense	756	774	-
621-2220-5330	Curriculum-Other Purchased Services	5,000	5,000	-
621-2234-5150	Staff Training -Stipend Pay	2,500	7,248	-
621-2234-5225	Staff Training -Medicare	36	101	-
621-2234-5231	Staff Training -TRSL Contributions	657	1,755	-
621-2234-5320	Staff Training-Educational Services	800	125	-
621-2234-5582	Staff Training -Travel Expense	2,500	2,671	-
	Total Instructional Staff Services	57,249	62,674	-
621-2721-5116	Transportation-Service Workers	21,600	34,133	-
621-2721-5225	Transportation-Medicare	313	455	-
621-2721-5233	Transportation-LSERS Contributions	6,523	9,399	-
621-2721-5590	Transportation-Bus Use Fees	-	1,840	-
	Total Student Transportation Services	28,436	45,827	-
	Total Expenditures	\$ 324,094	\$ 323,078	\$ -
621-5200-5933	Fund Transfers-Indirect Costs	\$ (20,306)	\$ (20,242)	\$ -
	Total Other Uses of Funds	\$ (20,306)	\$ (20,242)	\$ -
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
School Improvement - Believe and Succeed - 1003g SIG
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
686-44559	Believe and Succeed	\$ 110,886	\$ 93,366	\$ 79,911
	Total Federal Revenues	\$ 110,886	\$ 93,366	\$ 79,911
EXPENDITURES				
686-2214-5130	Program Support-Extra Duty Pay	\$ 10,000	\$ 7,563	\$ 12,438
686-2214-5225	Program Support-Medicare	145	108	182
686-2214-5231	Program Support-TRSL Contributions	2,630	1,989	3,371
686-2220-5320	Curriculum-Contracted Services	5,000	3,333	6,667
686-2234-5150	Staff Training -Stipend Pay	4,675	-	7,863
686-2234-5225	Staff Training -Medicare	68	-	114
686-2234-5231	Staff Training -TRSL Contributions	1,229	-	2,060
686-2234-5320	Staff Training-Educational Services	82,295	71,725	36,707
686-2234-5582	Staff Training -Travel Expense	4,844	3,143	5,797
	Total Instructional Staff Services	110,886	87,861	75,199
	Total Expenditures	\$ 110,886	\$ 87,861	\$ 75,199
686-5200-5933	Fund Transfers-Indirect Costs	\$ -	\$ (5,505)	\$ (4,712)
	Total Other Uses of Funds	\$ -	\$ (5,505)	\$ (4,712)
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
Striving Readers Comprehensive Literacy Grant - Summer Content Institutes
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
607-44590	Other NCLB Programs 2015-16	\$ 3,150	\$ 3,150	\$ -
	Total Revenues	\$ 3,150	\$ 3,150	\$ -
EXPENDITURES				
607-2234-5582	Staff Training -Travel Expense	\$ 3,150	\$ 3,150	\$ -
	Total Instructional Staff Services	3,150	3,150	-
	Total Expenditures	\$ 3,150	\$ 3,150	\$ -
607-5200-5933	Fund Transfers-Indirect Costs	-	-	-
	Total Other Uses of Funds	-	-	-
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
Striving Readers Comprehensive Literacy Grant - Writing
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
608-44559	LA SRCL Program-Writing Grant	\$ -	\$ -	\$ 15,000
	Total Federal Revenues	\$ -	\$ -	\$ 15,000
EXPENDITURES				
608-2234-5123	Staff Training-Substitute Pay	\$ -	\$ -	\$ 700
608-2234-5150	Staff Training -Stipend Pay	-	-	1,500
608-2234-5225	Staff Training -Medicare	-	-	32
608-2234-5231	Staff Training -TRSL Contributions	-	-	382
608-2234-5320	Staff Training-Educational Services	-	-	11,000
608-2234-5550	Staff Training-Printing	-	-	188
608-2234-5582	Staff Training -Travel Expense	-	-	912
608-2234-5610	Staff Training-Supplies	-	-	286
	Total Instructional Staff Services	-	-	15,000
	Total Expenditures	\$ -	\$ -	\$ 15,000
608-5200-5933	Fund Transfers-Indirect Costs	\$ -	\$ -	\$ -
	Total Other Uses of Funds	\$ -	\$ -	\$ -
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

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**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2016-2017**

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
- 8(g) Principal Coaching and TAP Expansion
- 8(g) Math Summer Content Institutes
- 8(g) Believe and Prepare
- Teacher Leader Advisors Substitute Reimbursement
- Extended School Year Program
- Non-Public Assistance Textbooks
- School-Based Health Center – Riser Middle School
- School-Based Health Center – West Monroe High School
- State Appropriation – High Cost Services
- Medicaid Direct Services
- Medicaid Student Health 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.

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Ouachita Parish School Board
Special Revenue Fund
State Grant Programs - Combined Budget
Fiscal Year 2016-17

Budget Summary by Function

	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 793,828	\$ 846,863	6.7%	\$ 758,790	-10.4%
State Revenues	<u>1,096,469</u>	<u>931,093</u>	<u>-15.1%</u>	<u>1,290,041</u>	<u>38.6%</u>
Total Revenues	\$ 1,890,297	\$ 1,777,956	-5.9%	\$ 2,048,831	15.2%
Expenditures					
Regular Education Programs	\$ 63,981	\$ 54,987	-14.1%	\$ 55,660	1.2%
Special Education Programs	436,153	405,675	-7.0%	198,650	-51.0%
Other Instructional Programs	225,100	154,238	-31.5%	160,688	4.2%
Special Programs	383,829	378,044	-1.5%	955,973	152.9%
Pupil Support Services	311,590	276,828	-11.2%	279,220	0.9%
Instructional Support Services	377,087	324,566	-13.9%	252,819	-22.1%
General Administration	5,452	5,452	0.0%	1,500	-72.5%
Business Services	9	5	-44.4%	-	-100.0%
Plant Services	34,290	23,571	-31.3%	24,600	4.4%
Student Transportation Services	40,272	15,035	-62.7%	15,516	3.2%
Central Services	<u>1,262</u>	<u>676</u>	<u>-46.4%</u>	<u>-</u>	<u>-100.0%</u>
Total Expenditures	\$ 1,879,025	\$ 1,639,077	-12.8%	\$ 1,944,626	18.6%
Other Sources of Funds	\$ 11,144	\$ 10,195	0.0%	\$ -	0.0%
Other Uses of Funds	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>	<u>0.0%</u>
Total Other Sources (Uses)	\$ 11,144	\$ 10,195	-8.5%	\$ -	0.0%
Net Change in Fund Balance	22,416	149,074	565.0%	104,205	-30.1%
Beginning Fund Balance	<u>2,625,366</u>	<u>2,620,226</u>	<u>-0.2%</u>	<u>2,769,300</u>	<u>5.7%</u>
Ending Fund Balance	<u>\$ 2,647,782</u>	<u>\$ 2,769,300</u>	<u>4.6%</u>	<u>\$ 2,873,505</u>	<u>3.8%</u>

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Ouachita Parish School Board
Special Revenue Fund
State Grant Programs - Combined Budget
Fiscal Year 2016-17

Budget Summary by Object					
	<u>2015-2016</u>			<u>2016-2017</u>	
	<u>Final</u>	<u>Actual</u>	<u>%</u>	<u>Budget</u>	<u>%</u>
	<u>Budget</u>	<u>(Unaudited)</u>	<u>Change</u>		<u>Change</u>
Revenues					
Local Revenues	\$ 793,828	\$ 846,863	6.7%	\$ 758,790	-10.4%
State Revenues	<u>1,096,469</u>	<u>931,093</u>	<u>-15.1%</u>	<u>1,290,041</u>	<u>38.6%</u>
Total Revenues	\$ 1,890,297	\$ 1,777,956	-5.9%	\$ 2,048,831	15.2%
Expenditures					
Salaries	\$ 794,570	\$ 741,813	-6.6%	\$ 1,071,121	44.4%
Employee Benefits	243,461	215,687	-11.4%	398,339	84.7%
Purchased Professional Services	92,684	91,008	-1.8%	35,624	-60.9%
Purchased Property Services	32,962	25,006	-24.1%	25,100	0.4%
Other Purchased Services	267,053	282,610	5.8%	229,670	-18.7%
Supplies	264,389	219,140	-17.1%	120,772	-44.9%
Property & Equipment	136,655	21,717	-84.1%	20,000	-7.9%
Miscellaneous	<u>47,251</u>	<u>42,096</u>	<u>-10.9%</u>	<u>44,000</u>	<u>4.5%</u>
Total Expenditures	\$ 1,879,025	\$ 1,639,077	-12.8%	\$ 1,944,626	18.6%
Other Sources of Funds	\$ 11,144	\$ 10,195	0.0%	\$ -	0.0%
Other Uses of Funds	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>	<u>0.0%</u>
Total Other Sources (Uses)	\$ 11,144	\$ 10,195	-8.5%	\$ -	0.0%
Net Change in Fund Balance	22,416	149,074	565.0%	104,205	-30.1%
Beginning Fund Balance	<u>2,625,366</u>	<u>2,620,226</u>	<u>-0.2%</u>	<u>2,769,300</u>	<u>5.7%</u>
Ending Fund Balance	<u>\$ 2,647,782</u>	<u>\$ 2,769,300</u>	<u>4.6%</u>	<u>\$ 2,873,505</u>	<u>3.8%</u>
Fund Balance Classification					
Restricted Fund Balance					
Medicaid Direct Services	\$ 2,270,375	\$ 2,381,655	4.9%	\$ 2,342,335	-1.7%
Assigned Fund Balance					
Kid-Med Reimbursements	<u>377,407</u>	<u>387,645</u>	<u>2.7%</u>	<u>531,170</u>	<u>37.0%</u>
Total Ending Fund Balance	<u>\$ 2,647,782</u>	<u>\$ 2,769,300</u>	<u>4.6%</u>	<u>\$ 2,873,505</u>	<u>3.8%</u>
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 and 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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
759-43290	Restricted State Grants	\$ 348,410	\$ 220,238	\$ 229,558
	Total State Revenues	\$ 348,410	\$ 220,238	\$ 229,558
EXPENDITURES				
759-1100-5123	Regular Programs-Substitutes	\$ 20,020	\$ 14,303	\$ 14,500
759-1100-5225	Regular Programs-Medicare	326	208	210
759-1100-5231	Regular Programs-TRSL Contributions	1,052	609	700
759-1100-5530	Regular Programs-Communications	-	239	250
	Total Regular Programs	21,398	15,359	15,660
759-1470-5111	Summer School-Officials/Admin/Mgrs	29,610	-	-
759-1470-5112	Summer School-Teacher	94,800	92,910	94,000
759-1470-5115	Summer School-Aides	8,550	6,780	7,000
759-1470-5225	Summer School-Medicare	4,254	1,446	1,465
759-1470-5231	Summer School-TRSL Contributions	34,968	25,832	25,755
759-1470-5550	Summer School-Printing	500	-	500
759-1470-5610	Summer School-Supplies	1,596	475	500
759-1490-5112	Other Instructional-Teacher	31,000	14,730	15,000
759-1490-5115	Other Instructional-Aides	8,000	8,536	9,000
759-1490-5225	Other Instructional-Medicare	565	337	348
759-1490-5231	Other Instructional-TRSL Contributions	10,257	2,322	6,120
759-1490-5610	Other Instructional-Supplies	1,000	870	1,000
	Total Other Instructional Programs	225,100	154,238	160,688
759-2211-5550	Reg Ed-/Sec Program-Printing	962	2,604	2,600
759-2211-5610	Reg Ed-/Sec Program-Supplies	190	-	200
759-2231-5123	Staff Training -Substitutes-Teacher Only	12,520	340	350
759-2231-5150	Staff Training -Stipend Pay	2,250	1,793	2,000
759-2231-5225	Staff Training -Medicare	181	31	34
759-2231-5231	Staff Training -TRSL Contributions	2,422	475	510
759-2231-5320	Staff Training -Educational Services	19,160	6,399	6,500
759-2231-5582	Staff Training-Travel Expense	7,040	4,218	4,500
759-2231-5610	Staff Training - Supplies	28,173	19,746	20,000
	Total Instructional Staff Services	72,898	35,606	36,694
759-2620-5116	Building Operations-Service Workers	1,950	-	1,000
759-2640-5442	Equipment Rental	510	-	-
	Total Plant Services	2,460	-	1,000
759-2721-5116	Transportation-Service Workers	9,500	7,600	8,000
759-2721-5225	Transportation-Medicare	138	110	116
759-2721-5233	Transportation-LSERS Contributions	6,916	1,661	1,600
759-2721-5590	Transportation-Misc Purchased Service	10,000	5,664	5,800
	Total Student Transportation Services	26,554	15,035	15,516
	Total Expenditures	\$ 348,410	\$ 220,238	\$ 229,558
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
771-43240	State LA-4 Preschool Grant	\$ 150,885	\$ 150,885	\$ 739,843
	Total State Revenues	\$ 150,885	\$ 150,885	\$ 739,843
EXPENDITURES				
771-1530-5112	Preschool -Teacher	\$ 43,994	\$ 44,521	\$ 335,816
771-1530-5115	Preschool -Aides	15,434	16,665	137,696
771-1530-5210	Preschool -Group Insurance	6,966	9,860	70,719
771-1530-5225	Preschool -Medicare	862	724	6,866
771-1530-5231	Preschool -TRSL Contributions	15,629	14,105	120,746
771-1530-5569	Preschool -Other Tuition	68,000	65,010	68,000
	Total Special Programs	150,885	150,885	739,843
	Total Expenditures	\$ 150,885	\$ 150,885	\$ 739,843
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
703-43220	8G Preschool	\$ 232,944	\$ 227,159	\$ 216,130
	Total State Revenues	\$ 232,944	\$ 227,159	\$ 216,130
EXPENDITURES				
703-1530-5112	Preschool -Teacher	\$ 110,179	\$ 115,635	\$ 103,851
703-1530-5115	Preschool -Aides	50,456	39,833	34,525
703-1530-5210	Preschool -Group Insurance	27,493	28,683	26,285
703-1530-5225	Preschool -Medicare	2,329	1,951	2,006
703-1530-5231	Preschool -TRSL Contributions	42,247	40,887	35,286
703-1530-5610	Preschool -Supplies	240	170	14,177
	Total Special Programs	232,944	227,159	216,130
	Total Expenditures	\$ 232,944	\$ 227,159	\$ 216,130
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
8(g) Principal Coaching and TAP Expansion
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
716-43220	8g PC & TAP Expansion	\$ 60,000	\$ 60,000	\$ 64,510
	Total State Revenues	\$ 60,000	\$ 60,000	\$ 64,510
EXPENDITURES				
716-2231-5150	Staff Training-Stipend Pay	\$ 13,119	\$ 13,119	\$ 22,960
716-2231-5225	Staff Training-Medicare	174	174	333
716-2231-5231	Staff Training-TRSL Contributions	3,395	3,395	5,337
716-2231-5320	Staff Training-Contracted Services	3,812	3,812	5,460
716-2231-5582	Staff Training-Travel Expense	37,800	37,800	29,920
716-2231-5610	Staff Training-Supplies	1,700	1,700	500
	Total Instructional Staff Services	60,000	60,000	64,510
	Total Expenditures	\$ 60,000	\$ 60,000	\$ 64,510
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
8(g) Math Summer Content Institutes
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
719-43220	8g Math Summer Content Institutes	\$ 2,485	\$ 2,485	\$ -
	Total State Revenues	\$ 2,485	\$ 2,485	\$ -
EXPENDITURES				
719-2234-5582	Staff Training-Travel Expense	\$ 2,485	\$ 2,485	\$ -
	Total Instructional Staff Services	2,485	2,485	-
	Total Expenditures	\$ 2,485	\$ 2,485	\$ -
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
8(g) Believe and Prepare
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
748-43220	Believe and Prepare 8(g)	\$ 134,400	\$ 116,772	\$ -
	Total State Revenues	\$ 134,400	\$ 116,772	\$ -
EXPENDITURES				
748-2211-5130	Instructional Staff Services-Extra Duty	\$ 19,800	\$ 15,850	\$ -
748-2211-5225	Instructional Staff Services-Medicare	287	207	-
748-2211-5231	Instructional Staff Services-TRSL Contributions	5,208	5,222	-
748-2211-5320	Instructional Staff Services-Contracted Services	3,000	5,760	-
748-2211-5582	Instructional Staff Services-Travel	10,655	10,518	-
748-2211-5596	Instructional Staff Services-Interagency Purchased Services	54,400	41,313	-
748-2211-5610	Instructional Staff Services-Supplies	37,300	36,991	-
748-2230-5320	Staff Training-Contracted Services	3,750	911	-
	Total Instructional Staff Services	134,400	116,772	-
	Total Expenditures	\$ 134,400	\$ 116,772	\$ -
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Teacher Leader Advisors Substitute Reimbursement
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
720-43290	Other Restricted State Revenues	\$ 432	\$ 432	\$ -
	Total State Revenues	\$ 432	\$ 432	\$ -
EXPENDITURES				
720-1100-5123	Regular Programs-Substitutes	\$ 426	\$ 426	\$ -
720-1100-5225	Regular Programs-Medicare	6	6	-
	Total Regular Programs	432	432	-
	Total Expenditures	\$ 432	\$ 432	\$ -
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
751-43210	State Extended School Year Grant	\$ 83,237	\$ 83,118	\$ -
	Total State Revenues	\$ 83,237	\$ 83,118	\$ -
EXPENDITURES				
751-1210-5112	Special Education-Teacher	\$ 25,432	\$ 34,830	\$ -
751-1210-5115	Special Education-Aides	16,800	22,515	-
751-1210-5225	Special Education-Medicare	612	795	-
751-1210-5231	Special Education-TRSL Contributions	11,107	14,829	-
751-1210-5582	Special Education-Travel Expense	290	-	-
751-1290-5610	Sp Ed (Other)-Supplies	357	-	-
	Total Special Education Programs	54,598	72,969	-
751-2152-5113	Speech Therapy-Therap/Spec/Counselor	10,000	6,345	-
751-2152-5225	Speech Therapy-Medicare	145	92	-
751-2152-5231	Speech Therapy-TRSL Contributions	2,630	1,669	-
751-2161-5113	Occupational Therapist-Therap/Spec/Couns	840	1,599	-
751-2161-5225	Occupational Therapist-Medicare	12	23	-
751-2161-5231	Occupational Therapist-TRSL Contributions	221	421	-
751-2166-5113	Physical Therapist-Therap/Spec/Counselor	840	-	-
751-2166-5225	Physical Therapist-Medicare	12	-	-
751-2166-5231	Physical Therapist-TRSL Contributions	221	-	-
	Total Pupil Support Services	14,921	10,149	-
751-2731-5116	Special Needs-Bus Driver	5,040	-	-
751-2731-5225	Special Needs-Medicare	73	-	-
751-2731-5233	Special Needs-LSERS Contributions	1,522	-	-
751-2731-5590	Special Needs-Bus Use Fees	500	-	-
751-2732-5115	Special Needs-Bus Aide	5,000	-	-
751-2732-5225	Special Needs-Medicare	73	-	-
751-2732-5233	Special Needs-LSERS Contributions	1,510	-	-
	Total Student Transportation Services	13,718	-	-
	Total Expenditures	\$ 83,237	\$ 83,118	\$ -
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
785-43255	Non-Public Assistance-Textbooks	\$ 42,151	\$ 39,196	\$ 40,000
	Total State Revenues	\$ 42,151	\$ 39,196	\$ 40,000
EXPENDITURES				
785-1100-5895	Non-Public School Textbooks	\$ 42,151	\$ 39,196	\$ 40,000
	Total Regular Programs	42,151	39,196	40,000
	Total Expenditures	\$ 42,151	\$ 39,196	\$ 40,000
785-5200-5933	Fund Transfers-Indirect Costs	-	-	-
	Total Other Uses of Funds	-	-	-
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
722-41200	Local Contributions - Living Well Foundation	\$ -	\$ -	\$ -
722-41991	Medicaid Reimbursements	-	-	-
722-41999	Private Insurance Reimbursements	-	-	-
	Total Local Revenues	-	-	-
722-43290	State Restricted Grant	-	-	-
	Total State Revenues	-	-	-
	Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES				
722-2130-5114	Health Services-Clerical/Secretarial	\$ 2,347	\$ 2,347	\$ -
722-2130-5225	Health Services-Medicare	58	58	-
722-2130-5231	Health Services-TRSL Contributions	617	617	-
722-2130-5282	Health Services-Severance Pay	1,692	1,692	-
722-2130-5590	Health Services-Misc Purchased Service	9	9	-
	Total Pupil Support Services	4,723	4,723	-
722-2650-5523	Vehicle Operation & Maint-Fleet Insurance	196	16	-
722-2600-5626	Operation & Maintenance-Fuel	36	18	-
	Total Plant Services	232	34	-
722-2840-5340	Administrative Tech Servi-Technical Services	631	338	-
	Total Central Services	631	338	-
	Total Expenditures	\$ 5,586	\$ 5,095	\$ -
722-45220	Transfers In	\$ 5,586	\$ 5,095	\$ -
	Total Other Sources of Funds	\$ 5,586	\$ 5,095	\$ -
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
723-41200	Local Contributions - Living Well Foundation	\$ -	\$ -	\$ -
723-41920	Other Local Contributions & Donations	-	-	-
723-41991	Medicaid Reimbursements	-	-	-
723-41992	Kid-Med Reimbursements	-	-	-
723-41999	Private Insurance Reimbursements	-	-	-
	Total Local Revenues	-	-	-
723-43290	State Restricted Grant	-	-	-
	Total State Revenues	\$ -	\$ -	\$ -
	Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES				
723-2130-5114	Health Services-Clerical/Secretarial	\$ 2,346	\$ 2,346	\$ -
723-2130-5225	Health Services-Medicare	58	59	-
723-2130-5231	Health Services-TRSL Contributions	617	617	-
723-2130-5282	Health Services-Severance Pay	1,692	1,692	-
723-2130-5590	Health Services-Misc Purchased Service	9	9	-
723-2131-5626	Health Services-Fuel	-	18	-
	Total Pupil Support Services	4,722	4,741	-
723-2510-5530	Accountants/Auditor-Communication	9	5	-
	Total Business Services	9	5	-
723-2650-5523	Vehicle Operation & Maint-Fleet Insurance	196	16	-
	Total Plant Services	196	16	-
723-2840-5340	Administrative Tech Servi-Technical Service	631	338	-
	Total Central Services	631	338	-
	Total Expenditures	\$ 5,558	\$ 5,100	\$ -
723-45220	Transfers In	\$ 5,558	\$ 5,100	\$ -
	Total Other Sources of Funds	\$ 5,558	\$ 5,100	\$ -
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
State Appropriation - High Cost Services
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
753-43210	Restricted State Revenue	\$ 41,525	\$ 30,808	\$ -
	Total State Revenues	\$ 41,525	\$ 30,808	\$ -
EXPENDITURES				
753-1214-5112	Special Ed (A.P.E.) Teacher	\$ -	\$ 1,482	\$ -
753-1214-5225	Special Ed (A.P.E.)-Medicare	-	22	-
753-1214-5231	Special Ed (A.P.E.)-TRSL Contributions	-	390	-
	Total Special Education Programs	-	1,894	-
753-2161-5113	Occupational Therapist	-	549	-
753-2161-5225	Occupational Therapy-Medicare	-	8	-
753-2161-5231	Occupational Therapy-TRSL Contr.	-	143	-
753-2166-5113	Physical Therapist	-	527	-
753-2166-5225	Physical Therapy-Medicare	-	8	-
753-2166-5231	Physical Therapy-TRSL Contributions	-	-	-
753-2169-5113	Visually Impaired Specialist Salary	15,578	15,578	-
753-2169-5225	Visually Impaired-Medicare	226	217	-
753-2169-5231	Visually Impaired-TRSL Contributions	4,096	4,096	-
753-2169-5610	Visually Impaired-Supplies	21,625	1,761	-
753-2169-5730	Visually Impaired-Equipment	-	6,027	-
	Total Instructional Staff Services	41,525	28,914	-
	Total Expenditures	\$ 41,525	\$ 30,808	\$ -
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
131-41991	Medicaid - Direct Service Reimbursements	\$ 643,828	\$ 585,643	\$ 523,790
	Total Local Revenues	\$ 643,828	\$ 585,643	\$ 523,790
EXPENDITURES				
131-1210-5290	Special Education-Other Employee Benefits	\$ 2,000	\$ 1,465	\$ 2,000
131-1210-5300	Special Education-Professional & Tech Svc	55,000	69,989	20,200
131-1210-5430	Special Education-Repairs & Maintenance S	1,500	2,685	2,700
131-1210-5530	Special Education-Communication Expense	63,000	105,541	105,550
131-1210-5610	Special Education-Supplies	135,000	135,441	47,700
131-1210-5730	Special Education-Equipment	124,555	15,690	20,000
131-1210-5810	Special Education-Dues & Fees	500	-	500
	Total Special Education Programs	381,555	330,811	198,650
131-2140-5114	Psych & Ed Assess Service-Clerical/Secret	28,344	27,687	55,374
131-2140-5210	Psych & Ed Assess Service-Group Insurance	9,445	9,889	19,779
131-2140-5225	Psych & Ed Assess Service-Medicare	329	315	629
131-2140-5231	Psych & Ed Assess Service-TRSL Contribu	7,454	7,282	14,563
131-2140-5610	Psych & Ed Assess Service-Supplies	6,950	-	-
131-2152-5290	Speech Pathology Services-Other Benefits	4,850	5,305	10,600
131-2154-5115	Interpretive Services-Aides	2,804	2,804	-
131-2154-5225	Interpretive Services-Medicare	40	40	-
131-2154-5231	Interpretive Services-TRSL Contributions	737	737	-
131-2154-5810	Interpretive Services-Dues & Fees	500	-	-
131-2160-5610	Occupational Therapy Supplies	6,500	7,300	6,500
131-2160-5730	Occupational Therapy Equipment	5,100	-	-
131-2166-5113	Physical Therapy Services-Therapist	80,000	80,897	80,900
131-2166-5225	Physical Therapy Services-Medicare	1,160	1,173	-
131-2166-5610	Physical Therapy Supplies	-	-	900
	Total Pupil Support Services	154,213	143,429	189,245
131-2212-5113	Special Ed Programs-Therap/Spec/Counsel	49,392	63,680	63,680
131-2212-5114	Special Ed Programs-Clerical/Secretarial	15,199	17,735	35,469
131-2212-5210	Special Ed Programs-Group Insurance	5,765	2,357	4,714
131-2212-5225	Special Ed Programs-Medicare	911	1,144	2,289
131-2212-5231	Special Ed Programs-TRSL Contributions	16,987	19,302	38,604
131-2212-5340	Special Ed Programs-Technical Services	5,000	2,261	2,264
131-2212-5610	Special Ed Programs-Supplies	2,000	1,045	1,045
131-2212-5615	Special Ed Programs-Inventory/Supplies	1,000	-	1,000
131-2212-5730	Special Ed Programs-Equipment	7,000	-	-
131-2212-5810	Special Ed Programs-Dues & Fees	2,000	800	1,000
131-2231-5320	Staff Training -Educational Services	500	-	-
131-2231-5582	Staff Training-Travel Expense	50	50	50
131-2231-5610	Staff Training-Supplies	1,500	1,329	1,500
	Total Instructional Staff Services	107,304	109,703	151,615
131-2620-5340	Building Operations-Technical Services	1,200	1,200	1,200
131-2620-5430	Building Operations-Repairs & Maintenance	12,000	11,670	12,000

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Medicaid Direct Services
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
131-2620-5441	Building Operations-Renting Land & Buildin	18,202	10,651	10,400
	Total Plant Services	31,402	23,521	23,600
	Total Expenditures	\$ 674,474	\$ 607,464	\$ 563,110
	Net Change in Fund Balance	\$ (30,646)	\$ (21,821)	\$ (39,320)
	Beginning Fund Balance	2,301,021	2,403,476	2,381,655
	Ending Fund Balance	\$ 2,270,375	\$ 2,381,655	\$ 2,342,335

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Medicaid - Student Health Services
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
132-41992	School Nurses - Kidmed	\$ 150,000	\$ 261,219	\$ 235,000
	Total Local Revenues	\$ 150,000	\$ 261,219	\$ 235,000
EXPENDITURES				
132-2130-5430	Health Services-Repairs & Maintenance	\$ 750	\$ -	\$ -
132-2130-5524	Health Services-Errors & Omissions Insurance	-	-	5,500
132-2130-5550	Health Services-Printing	500	40	500
132-2130-5582	Health Services-Travel Expense	5,000	1,621	5,000
132-2130-5610	Health Services-Supplies	16,472	11,495	15,000
132-2130-561020	Health Services-Tech Supplies	750	781	750
132-2130-5615	Health Services-Inventory/Supplies	1,500	-	10,000
132-2130-561520	Health Services-Tech Supplies-Inventory	500	-	-
132-2130-5810	Health Services-Dues & Fees	2,100	2,100	2,500
132-2134-5124	Nursing Services-Substitutes	63,000	67,850	50,000
132-2134-5225	Nursing Services-Medicare	914	985	725
132-2134-5231	Nursing Services-TRSL Contributions	-	-	-
	Total Pupil Support Services	91,486	84,872	89,975
132-2311-5524	Professional Liability Insurance	5,452	5,452	1,500
	Total General Administration	5,452	5,452	1,500
	Total Expenditures	\$ 96,938	\$ 90,324	\$ 91,475
	Net Change in Fund Balance	53,062	170,895	143,525
	Beginning Fund Balance	324,345	216,750	387,645
	Ending Fund Balance	\$ 377,407	\$ 387,645	\$ 531,170

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**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2016-2017**

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
- Hospital Service District No.1 (OPPJ) – Richwood High Health Science Programs
- Quality Science & Mathematics Grants
- Rachel's Challenge Program
- BCBS Challenge Program Grant
- Miscellaneous Contributions (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.

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Ouachita Parish School Board
Special Revenue Fund
Local Grant Programs - Combined Budget
Fiscal Year 2016-17

Budget Summary by Function

	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Sources	\$ 264,619	\$ 269,855	2.0%	\$ -	-100.0%
Total Revenues	\$ 264,619	\$ 269,855	2.0%	\$ -	-100.0%
Expenditures					
Regular Programs	62,386	64,755	3.8%	-	-100.0%
Career and Technical Ed Programs	41,786	42,198	1.0%	-	-100.0%
Other Instructional Programs	67,651	70,040	3.5%	-	-100.0%
Instructional Staff Services	1,917	1,917	0.0%	-	-100.0%
Plant Services	624	671	7.5%	-	-100.0%
Student Transportation Services	3,695	3,687	-0.2%	-	-100.0%
Facility Acquisition & Construction	86,340	86,340	0.0%	-	-100.0%
Total Expenditures	\$ 264,399	\$ 269,608	2.0%	\$ -	-100.0%
Other Sources of Funds	\$ -	\$ -	0.0%	\$ -	0.0%
Other Uses of Funds	-	-	0.0%	(4,498)	0.0%
Total Other Sources (Uses)	\$ -	\$ -	0.0%	\$ (4,498)	100.0%
Net Change in Fund Balance	\$ 220	\$ 247	12.3%	\$ (4,498)	-1921.1%
Beginning Fund Balance	6,179	4,251	-31.2%	4,498	5.8%
Ending Fund Balance	\$ 6,399	\$ 4,498	-29.7%	\$ -	-100.0%

NOTE: Starting in 2016-17, budgeting and accounting for Local Grant funds are reported within the General Fund.

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Ouachita Parish School Board
Special Revenue Fund
Local Grant Programs - Combined Budget
Fiscal Year 2016-17

Budget Summary by Object

	2015-2016			2016-2017	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Sources	\$ 264,619	\$ 269,855	2.0%	\$ -	-100.0%
Total Revenues	\$ 264,619	\$ 269,855	2.0%	\$ -	-100.0%
Expenditures					
Salaries	\$ 55,833	\$ 58,614	5.0%	\$ -	-100.0%
Employee Benefits	15,118	15,847	4.8%	-	-100.0%
Purchased Professional Services	2,235	2,235	0.0%	-	-100.0%
Purchased Property Services	85,695	85,695	0.0%	-	-100.0%
Other Purchased Services	54,225	54,225	0.0%	-	-100.0%
Supplies	23,470	30,997	32.1%	-	-100.0%
Property	27,823	21,995	-20.9%	-	0.0%
Total Expenditures	\$ 264,399	\$ 269,608	2.0%	\$ -	-100.0%
Other Sources of Funds	\$ -	\$ -	0.0%	\$ -	0.0%
Other Uses of Funds	-	-	0.0%	(4,498)	0.0%
Total Other Sources (Uses)	\$ -	\$ -	0.0%	\$ (4,498)	0.0%
Net Change in Fund Balance	\$ 220	\$ 247	12.3%	\$ (4,498)	-1921.1%
Beginning Fund Balance	6,179	4,251	-31.2%	4,498	5.8%
Ending Fund Balance	\$ 6,399	\$ 4,498	-29.7%	\$ -	-100.0%

Fund Balance Classification

Assigned Fund Balance

Miscellaneous contributions	6,103	6,080	-0.4%	-	-100.0%
Rachel's Challenge Program	296	296	100.0%	-	-100.0%
Total Ending Fund Balance	\$ 6,399	\$ 6,376	-0.4%	\$ -	-100.0%

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.

NOTE: Starting in 2016-17, budgeting and accounting for Local Grant funds are reported within the General Fund.

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Ouachita Parish School Board
Special Revenue Fund Budget - Local Grant Programs
Hospital Service District No. 1 Physical Education Program
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
803-41200	Revenue from other Local Governments	\$ 55,705	\$ 58,025	\$ -
	Total Local Revenues	\$ 55,705	\$ 58,025	\$ -
EXPENDITURES				
803-1110-5530	Regular Programs-Online Services	54,225	54,225	-
803-1110-5610	Regular Programs-Supplies	1,480	3,800	-
	Total Regular Programs	55,705	58,025	-
803-2220-5530	Curriculum-Online Services	-	-	-
	Total Instructional Staff Services	-	-	-
	Total Expenditures	\$ 55,705	\$ 58,025	\$ -
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Local Grant Programs
Hospital Service District No. 1 (OPPJ)-Richwood High Health Science Programs
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
804-41200	Revenue from Other Local Governments	\$ 41,786	\$ 42,198	\$ -
	Total Local Revenues	\$ 41,786	\$ 42,198	\$ -
EXPENDITURES				
804-1370-5340	Health Sciences-Contracted Services	495	495	-
804-1370-5430	Health Sciences-Repairs & Maintenance	5,095	5,095	-
804-1370-5610	Health Sciences-Supplies	8,373	14,613	-
804-1370-5730	Health Sciences-Equipment	27,823	21,995	-
	Total Career & Technical Education	41,786	42,198	-
	Total Expenditures	\$ 41,786	\$ 42,198	\$ -
804-5200-5932	Operating Transfer-Out	-	-	-
	Total Other Uses of Funds	\$ -	\$ -	\$ -
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
810-41999029	QSM Grants - Robinson Elementary	\$ 654	\$ 660	\$ -
810-41999033	QSM Grants - Swartz Upper	749	749	-
810-41999141	QSM Grants - Calhoun Middle	658	750	-
810-41999053	QSM Grants - Good Hope Middle	400	400	-
	Total Local Revenues	\$ 2,461	\$ 2,559	\$ -
EXPENDITURES				
810-1100-5610	Regular Programs-Supplies	\$ 2,461	\$ 2,559	\$ -
	Total Regular Programs	2,461	2,559	-
	Total Expenditures	\$ 2,461	\$ 2,559	\$ -
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
806-41920	Donations	\$ -	\$ -	\$ -
	Total Local Revenues	\$ -	\$ -	\$ -
EXPENDITURES				
806-2190-5610	Pupil Support-Supplies	\$ -	\$ -	\$ -
	Total Pupil support Services	-	-	-
	Total Expenditures	\$ -	\$ -	\$ -
806-5200-5932	Operating Transfer-Out (General Fund)	\$ -	\$ -	\$ (296)
	Total Other Uses of Funds	\$ -	\$ -	\$ (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 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
807-41200	Revenue from Other Local Governments	\$ 90,560	\$ 90,511	\$ -
	Total Local Revenues	\$ 90,560	\$ 90,511	\$ -
EXPENDITURES				
807-1100-5610	Regular Programs-Supplies	\$ 4,220	\$ 4,171	\$ -
	Total Regular Programs	4,220	4,171	-
807-4200-5334	Site Improvements-Architect Fees	1,740	1,740	-
807-4200-5450	Site Improvements-Construction Svcs	80,600	80,600	-
807-4200-5610	Site Improvements-Supplies	4,000	4,000	-
	Total Pupil support Services	86,340	86,340	-
	Total Expenditures	\$ 90,560	\$ 90,511	\$ -
	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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
821-41920	Donations - 21st Century CLC (Tutoring)	\$ 16,887	\$ 16,706	\$ -
822-41920	Donations - Homeless Program	220	270	-
824-41920	Donations - Summer Reading Program	57,000	59,586	-
	Total Local Revenues	\$ 74,107	\$ 76,562	\$ -
EXPENDITURES				
821-1460-5130	After-School Tutoring-Extra Duty Pay	11,723	11,600	-
821-1460-5225	After-School Tutoring-Medicare	164	161	-
821-1460-5231	After-School Tutoring-TRSL Contributions	3,083	3,051	-
824-1470-5112	Summer School -Teacher	38,940	41,814	-
824-1470-5225	Summer School -Medicare	564	606	-
824-1470-5231	Summer School -TRSL Contributions	10,241	10,954	-
824-1470-5610	Summer School-Supplies	2,936	1,854	-
	Total Other Instructional Programs	67,651	70,040	-
821-2234-5150	Staff Training-Stipend Pay	1,890	1,890	-
821-2234-5225	Staff Training-Medicare	27	27	-
	Total Instructional Staff Services	1,917	1,917	-
824-2620-5116	Building Operations-Service Workers	480	510	-
824-2620-5225	Building Operations-Medicare	7	7	-
824-2620-5233	Building Operations-LSERS Contributions	137	154	-
	Total Plant Services	624	671	-
824-2721-5116	Transportation-Service Workers	2,800	2,800	-
824-2721-5225	Transportation-Medicare	41	41	-
824-2721-5233	Transportation-LSERS Contributions	854	846	-
	Total Transportation Services	3,695	3,687	-
	Total Expenditures	\$ 73,887	\$ 76,315	\$ -
800-5200-5932	Operating Transfer-Out (General Fund)	-	-	(77)
818-5200-5932	Operating Transfer-Out (General Fund)	-	-	(137)
822-5200-5932	Operating Transfer-Out (General Fund)	-	-	(2,728)
826-5200-5932	Operating Transfer-Out (General Fund)	-	-	(1,260)
	Total Other Uses of Funds	\$ -	\$ -	\$ (4,202)
	Net Change in Fund Balance	\$ 220	\$ 247	\$ (4,202)
	Beginning Fund Balance	5,883	3,955	4,202
	Ending Fund Balance	\$ 6,103	\$ 4,202	\$ -

**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2016-2017**

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 2016-17

Budget Summary by Function

	2015-16			2016-17	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 7,768,563	\$ 7,748,234	-0.3%	\$ 7,699,254	-0.6%
Total Revenues	<u>\$ 7,768,563</u>	<u>\$ 7,748,234</u>	<u>-0.3%</u>	<u>\$ 7,699,254</u>	<u>-0.6%</u>
Expenditures					
Debt Service	\$ 17,756,880	\$ 17,755,372	0.0%	\$ 17,951,498	1.1%
Total Expenditures	<u>\$ 17,756,880</u>	<u>\$ 17,755,372</u>	<u>0.0%</u>	<u>\$ 17,951,498</u>	<u>1.1%</u>
Other Sources of Funds	\$ 9,918,003	\$ 9,918,005	0.0%	\$ 9,836,322	-0.8%
Total Other Sources	<u>\$ 9,918,003</u>	<u>\$ 9,918,005</u>	<u>0.0%</u>	<u>\$ 9,836,322</u>	<u>-0.8%</u>
Net Change in Fund Balance	\$ (70,314)	\$ (89,133)	26.8%	\$ (415,922)	366.6%
Beginning Fund Balance	\$ 20,263,066	\$ 20,263,066	0.0%	\$ 20,173,933	-0.4%
Ending Fund Balance	<u>\$ 20,192,752</u>	<u>\$ 20,173,933</u>	<u>-0.1%</u>	<u>\$ 19,758,011</u>	<u>-2.1%</u>

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Ouachita Parish School Board
Combined Debt Service Funds
Fiscal Year 2016-17

Budget Summary by Object					
	<u>2015-2016</u>			<u>2016-2017</u>	
	<u>Final Budget</u>	<u>Actual (Unaudited)</u>	<u>% Change</u>	<u>Budget</u>	<u>% Change</u>
Revenues					
Local Revenues	\$ 7,768,563	\$ 7,748,234	-0.3%	\$ 7,699,254	-0.6%
Total Revenues	\$ 7,768,563	\$ 7,748,234	-0.3%	\$ 7,699,254	-0.6%
Expenditures					
Principal	\$ 10,805,000	\$ 10,805,000	0.0%	\$ 11,640,000	7.7%
Interest	6,515,010	6,515,010	0.0%	5,762,060	-11.6%
Other	436,870	435,362	-0.3%	549,438	26.2%
Total Expenditures	\$ 17,756,880	\$ 17,755,372	0.0%	\$ 17,951,498	1.1%
Other Sources of Funds	\$ 9,918,003	\$ 9,918,005	0.0%	9,836,322	-0.8%
Total Other Sources	\$ 9,918,003	\$ 9,918,005	0.0%	\$ 9,836,322	-0.8%
Net Change in Fund Balance	\$ (70,314)	\$ (89,133)	26.8%	\$ (415,922)	366.6%
Beginning Fund Balance	\$ 20,263,066	\$ 20,263,066	0.0%	\$ 20,173,933	-0.4%
Ending Fund Balance	\$ 20,192,752	\$ 20,173,933	-0.1%	\$ 19,758,011	-2.1%
Fund Balance Classification					
Reserved Fund Balances					
East Ouachita School District	4,669,624	4,606,572	-1.4%	3,518,750	-23.6%
School District No. 1	\$ 4,749,165	\$ 4,791,759	0.9%	\$ 5,460,359	14.0%
West Ouachita School District	\$ 10,773,963	\$ 10,775,602	0.0%	\$ 10,778,902	0.0%
Total Ending Fund Balances	\$ 20,192,752	\$ 20,173,933	-0.1%	\$ 19,758,011	-2.1%

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Ouachita Parish School Board
Debt Service Fund
East Ouachita School District
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
142-41113	Property Taxes - Debt Service	\$ 7,712,100	\$ 7,643,617	\$ 7,592,504
142-41116	Property Taxes - Interest/Penalty	4,000	6,875	6,750
142-41118	Property Taxes - Prior Years	1,000	872	1,000
142-41510	Interest on Investments	6,800	7,976	8,500
	Total Local Sources	7,723,900	7,659,340	7,608,754
	Total Revenues	\$ 7,723,900	\$ 7,659,340	\$ 7,608,754
EXPENDITURES				
142-2315-000-5313	Pension Funds (State Mandated)	231,877	231,877	235,000
142-2315-000-5319	Other Service Fees	100	100	-
180-2315-000-5319	Other Service Fees	29,802	28,175	77,558
180-5100-000-5332	Legal/Filing Fees	72,437	72,437	64,530
142-5100-000-5340	Paying Agent Fees	5,870	5,989	6,000
180-5100-000-5340	Paying Agent Fees	-	-	2,500
180-5100-000-5540	Advertising	950	950	950
180-5100-000-5550	Printing Fees	759	759	4,000
142-5100-000-5831	Debt Payment - Principal	5,065,000	5,065,000	5,225,000
142-5100-000-5832	Debt Payment - Interest	3,757,672	3,757,672	2,842,614
180-5100-000-5833	Bond Issuance & Other	92,475	92,475	156,300
	Total Expenditures	\$ 9,256,942	\$ 9,255,434	\$ 8,614,452
180-45110	Issuance of Refunding Debt	\$ 12,330,000	\$ 12,330,000	\$ 20,840,000
180-45120	Premium on Refunding Debt	1,003,257	1,003,257	2,340,320
142-5100-000-5915	Premium on Refunded Debt Escrow Agent-Principal	(63,165)	(63,165)	(387,962)
180-5100-000-5915	Premium on Refunded Debt Escrow Agent-Principal	(13,136,834)	(13,136,834)	(22,874,482)
142-45220	Operating Transfer In	-	1,626	-
180-5200-000-5932	Operating Transfers Out	-	(1,626)	-
	Total Other Sources (Uses) of Funds	\$ 133,258	\$ 133,258	\$ (82,124)
	Net Change in Fund Balance	\$ (1,399,784)	\$ (1,462,836)	\$ (1,087,822)
	Beginning Fund Balance	6,069,408	6,069,408	4,606,572
	Ending Fund Balance	\$ 4,669,624	\$ 4,606,572	\$ 3,518,750

Ouachita Parish School Board
Debt Service Fund
School District No. 1 Certificates of Indebtedness (West)
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
153-41510	Interest on Investments	-	-	-
	Total Local Sources	-	-	-
	Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES				
153-5100-000-5340	Paying Agent Fees	400	400	400
153-5100-000-5831	Debt Payment - Principal	1,735,000	1,735,000	1,790,000
153-5100-000-5832	Debt Payment - Interest	544,850	544,850	458,100
	Total Expenditures	\$ 2,280,250	\$ 2,280,250	\$ 2,248,500
153-45220	Operating Transfers In	2,269,636	2,269,637	2,248,100
153-5200-000-5932	Operating Transfers Out	-	-	-
	Total Other Sources (Uses) of Funds	\$ 2,269,636	\$ 2,269,637	\$ 2,248,100
	Net Change in Fund Balance	\$ (10,614)	\$ (10,613)	\$ (400)
	Beginning Fund Balance	759,950	759,950	749,337
	Ending Fund Balance	\$ 749,336	\$ 749,337	\$ 748,937

Ouachita Parish School Board
Debt Service Fund
School District No. 1 QSCB Sinking Fund (West)
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
139-41510	Interest on Investments	41,163	83,756	85,000
	Total Local Sources	41,163	83,756	85,000
	Total Revenues	\$ 41,163	\$ 83,756	\$ 85,000
EXPENDITURES				
139-5100-000-5831	Debt Payment - Principal	-	-	-
	Total Expenditures	\$ -	\$ -	\$ -
139-45220	Operating Transfers In	584,000	584,000	584,000
139-5200-000-5932	Operating Transfers Out	-	-	-
	Total Other Sources (Uses) of Funds	\$ 584,000	\$ 584,000	\$ 584,000
	Net Change in Fund Balance	\$ 625,163	\$ 667,756	\$ 669,000
	Beginning Fund Balance	3,374,666	3,374,666	4,042,422
	Ending Fund Balance	\$ 3,999,829	\$ 4,042,422	\$ 4,711,422

Ouachita Parish School Board
Debt Service Fund
West Ouachita School District Bond Reserve
Fiscal Year 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
152-41510	Interest on Investments	-	-	-
	Total Local Sources	-	-	-
	Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES				
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 2016-17

Account Number	Account Description	Final Budget 2015-16	Actual (Unaudited) 2015-16	Budget 2016-17
REVENUES				
151-41510	Interest on Investments	3,500	5,138	5,500
	Total Local Sources	3,500	5,138	5,500
	Total Revenues	\$ 3,500	\$ 5,138	\$ 5,500
EXPENDITURES				
151-5100-000-5340	Paying Agent Fees	2,200	2,200	2,200
151-5100-000-5831	Debt Payment - Principal	4,005,000	4,005,000	4,625,000
151-5100-000-5832	Debt Payment - Interest	2,212,488	2,212,488	2,461,346
	Total Expenditures	\$ 6,219,688	\$ 6,219,688	\$ 7,088,546
151-45220	Operating Transfers In	6,931,109	6,931,110	7,086,346
151-5200-000-5932	Operating Transfers Out	-	-	-
	Total Other Sources (Uses) of Funds	\$ 6,931,109	\$ 6,931,110	\$ 7,086,346
	Net Change in Fund Balance	\$ 714,921	\$ 716,560	\$ 3,300
	Beginning Fund Balance	3,970,339	3,970,339	4,686,899
	Ending Fund Balance	\$ 4,685,260	\$ 4,686,899	\$ 4,690,199

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