



2017-2018

ANNUAL OPERATING BUDGET

of the

**OUACHITA PARISH SCHOOL BOARD
Monroe, Louisiana**

**For the Fiscal Period
July 1, 2017 - June 30, 2018**

Gerald "Don" Coker, Ed.D.
Superintendent

Jerry R. Hicks, District D
Board President

Juanita H. Duke, CPA
Director of Business

Prepared by the Ouachita Parish School Board
Business Department

**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2017-2018**

**INTRODUCTORY
SECTION**

**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2017-2018**

TABLE OF CONTENTS

INTRODUCTORY SECTION

	<u>Page</u>
Contents	1
Presentation and Format of the Budget Document	3 - 5
Public Notice	7
Budget Resolution	9 - 12
Budget Letter	13 - 31

FINANCIAL SECTION

Most Important Features	35
Combined Operating Budget – Summary by Function and Object	37 - 38
General Fund Budget	39
General Fund Budget - Summary by Function and Object	41 - 42
General Fund Budget by Line Item Detail	43
Special Revenue Funds	83
Special Revenue Funds - Combined Budget Summary By Function and Object	85 - 86
Individual Special Revenue Funds:	
District No. 1 Maintenance & Operating Sales Tax -	
Budget Summary by Function and Object	87 - 88
Budget by Line Item Detail	89
1968 Sales Tax - Supplemental Salaries -	
Budget Summary by Function and Object	101 - 102
Budget by Line Item Detail	103
1995 Sales Tax - Supplemental Salaries & Benefits-	
Budget Summary by Function and Object	107 - 108
Budget by Line Item Detail	109
West Ouachita Sales Tax -	
Budget Summary by Function and Object	117 - 118
Budget by Line Item Detail	119

**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2017-2018**

TABLE OF CONTENTS

FINANCIAL SECTION (continued)	<u>Page</u>
Special Revenue Funds (continued)	
Individual Special Revenue Funds: (continued)	
Child Nutrition Program -	
Combined Budget Summary by Function and Object	121 - 122
Combined Budget by Line Item Detail	123
Title I Programs -	127
Combined Budget Summary by Function and Object	129 - 130
Combining Budgets by Line Item Detail	131
Special Education Programs (IDEA) -	139
Combined Budget Summary by Function and Object	141 - 142
Combining Budgets by Line Item Detail	143
Other Federal Programs -	153
Combined Budget Summary by Function and Object	155 - 156
Combining Budgets by Line Item Detail	157
State Grant Programs -	171
Combined Budget Summary by Function and Object	173 - 174
Combining Budgets by Line Item Detail	175
Debt Service Funds	185
Combined Budget Summary by Function and Object	187 - 188
Combining Budgets by Line Item Detail	189

**Ouachita Parish School Board
Annual Operating Budget
Presentation of the Budget Document
Fiscal Year 2017-2018**

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 12, 2017 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 24, 2017 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 24, 2017 in the School Board's official journal, *The Ouachita Citizen*, and is scheduled for September 12, 2017 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)

THIS PAGE WAS INTENTIONALLY LEFT BLANK

Ouachita Parish School Board
Annual Operating Budget
Presentation and Format of the Budget Document
Fiscal Year 2017-2018

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

Debt Service Funds

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

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

Ouachita Parish School Board
Annual Operating Budget
Presentation and Format of the Budget Document
Fiscal Year 2017-2018

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.

PUBLIC NOTICE

OUACHITA PARISH SCHOOL BOARD

PROPOSED 2017-18 ANNUAL OPERATING BUDGET

The Ouachita Parish School Board's proposed 2017-18 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 12, 2017 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 12, 2017.

Publish Date:

Thursday, August 24, 2017 in *The Ouachita Citizen*

THIS PAGE WAS INTENTIONALLY LEFT BLANK

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, Special Revenue, and Debt Service funds of the Ouachita Parish School Board for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

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, 2017 and ending June 30, 2018, which was accompanied by a budget adoption resolution; and

Whereas, the proposed General Fund, Special Revenue Fund, and Debt Service Fund Budgets as shown in the Annual Operating Budget document following the budget adoption resolution shows the estimated fund balances at the beginning of the year, estimates of all receipts and revenues to be received; revenues itemized by source, recommended expenditures itemized by function; other financing sources and uses by source and use; and the estimated fund balance at the end of the fiscal year 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 15, 2017 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 24, 2017; and

Whereas, a public hearing on the proposed General Fund and Special Revenue fund Budgets was held on September 12, 2017 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, 2017, and ending June 30, 2018, 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 2017-18 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 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 hereby commits the following fund balances to be set aside for specific purposes:

(a) General Fund:

- i. Air Conditioning Redemption Fund – 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 made available 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 to schools from 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 following year's annual allocation, for use during the following school year until all such funds have been expended. 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.
- 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. A record of these funds will be maintained for this purpose until all funds have been expended.

(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 2017-18 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 a subsequent budget adoption resolution.

PASSED AND ADOPTED at Monroe, Louisiana, on this 12th day of September, 2017.



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 16, 2017

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, 2017 through June 30, 2018. A Public Hearing on the budget will be held on September 12, 2017, at 5:00 P.M. in the board meeting 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 recommended to the School Board for approval. 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:

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

Financial Goals and Objectives

The development of the 2017-18 Annual Operating Budget was a coordinated 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 2015-2016	Actual (Unaudited) 2016-2017	Original Budget 2017-2018
Revenues	\$ 225,395,808	\$ 223,726,196	\$ 221,427,719
Expenditures	(222,393,766)	(217,195,733)	(221,723,437)
Other financing Source (Uses), net	818,298	(4,665,564)	(1,192,954)
Excess Revenues (Expenditures)	3,820,340	1,574,899	(1,488,672)
Beginning Fund Balance	76,370,253	80,190,593	81,765,492
Ending Fund Balance	\$ 80,190,593	\$ 81,765,492	\$ 80,276,820

Explanation of Net Change in Fund Balance –

Total of all funds available to the School Board in this budget is expected to decrease by approximately \$1,488,000 this fiscal year. This is in contrast to the increased realized in previous fiscal years. The following is a summary of the overall changes in operations expected this year:

- Total revenues of all funds of the School Board are projected to decrease this year by a net of approximately \$2.3 million. over the prior fiscal year.
 - State funding from the Minimum Foundation Program (MFP) is estimated to be lower by \$963,488 due to a decline in student weighted unit classifications in Level II of the formula and an increase in the overall relative wealth of the School District. Increased wealth in relation to other School District, lowers the amount of the State's funding allocated to the School Board under the MFP.
 - State Supplemental appropriation for schools was not continued in the 2017 Legislative Session. This is a reduction of an \$678,740 in state revenue.
 - Overall combined decrease in sales taxes of about \$1.27 million, or 2.7%, across all four sales tax funds is anticipated due to a recent downward trend in collections, primarily attributed to taxpayers purchasing more from online vendors and a decrease in volume of vehicle sales in the parish, according to the parish sales tax collector.
 - Property tax revenues are budgeted to increase approximately 2.6% due to increased assessments and recovery from the March 2016 flooding.
 - Federal grant funding for IDEA B special education program is estimated to start the year about \$823,000 lower until carryover funding is released later in the fiscal year.
- Overall operating expenditures are projected to increase about \$4.5 million for the following activities:
 - The opening of the new East Ouachita Middle School which will increase operating costs by an estimated \$1.3 million across all funds due to increased staff and facility operating costs such as utilities and routine maintenance and supplies.
 - The employer contributions to state retirement systems are increasing overall by \$1,053,000 due to increases in state retirement plan employer contribution rates for the current fiscal year.
 - Last fiscal year's group health insurance premiums increases remaining for about 3.5 months or \$350,000.
 - Annual debt service payments increased by \$251,000.

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 2015-2016	Actual (Unaudited) 2016-2017	Proposed Original Budget 2017-2018
Revenues	\$144,194,967	\$ 142,775,073	\$ 141,341,549
Expenditures	(144,267,498)	(139,996,340)	(143,275,297)
Other Financing Sources (Uses), net	319,560	(1,171,241)	(1,392,954)
Change in Fund Balance	247,029	1,607,492	(3,326,702)
Beginning Fund Balance	18,877,831	19,124,860	20,732,352
Ending Fund Balance	\$ 19,124,860	\$20,732,352	\$ 17,405,650

Explanation of Net Change in Fund Balance –

The projected reduction in fund balance of approximately \$3,326,702 is primarily due to the reduction of state revenue funding and new and increased operating costs:

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 \$1.53 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. In the 2016 Legislative Session, the supplemental appropriation was reduced to \$678,740. In the 2017 Legislative Session, the supplemental appropriation funding was eliminated entirely, but \$280,147 in additional funds were allocated within the MFP formula but restricted to support expansion of SCA programs in Level 4 funding.

Revenue:

General Fund resources are expected to decrease in 2017-18 by 1%, or \$1,433,524. The following are primarily the noted changes in anticipated General Fund revenues:

1. **The Elimination of Legislative Supplemental Appropriation:**

The 2015 Legislative appropriation of \$1,532,567 to the school board was reduced during the 2016 Legislative Session to \$678,740. The conclusion of the 2017 Legislative Session eliminated this supplemental appropriation entirely for the 2017-18 fiscal year cycle. These funds were designated for continuing the mandated certified teacher pay supplements that began in 2013-14, of which the School Board will continue to fund with its own local resources in 2017-18.

2. **State Minimum Foundation Program (MFP) Funding**

A reduction of approximately \$963,488 in state MFP funding is anticipated based on the following changes in the state MFP Funding formula:

- (1) The initial state MFP funding budget letter received in July 2017 shows a beginning funded student enrollment of 19,013 for the start of the 2017-18 school year which closely mirrors the previous February 1st student count. Because this count is higher than the previous October 1st count of 18,997 students, the

remaining increase of 50% of the per pupil funding for 16 students increased this year's funding by about \$34,688. Adjustments to the MFP allocation will be made in March 2018 for any increases or decreases in student counts taken during the school year on October 1st and February 1st.

- (2) An overall reduction in weighted student membership units in Level I of the MFP formula further decreased this year's MFP by approximately \$763,250 estimated as follows:

<u>(Weight x units x \$6,251 state average funded PPA)</u>		
At-Risk	(539)	(741,125)
SPED	(32)	(300,000)
GT	(29)	(108,750)
CTE	1,031	386,625

- (3) Due to the increase in the relative "wealth" of the District under Level II of the MFP funding formula, triggered by the reduction in student enrollment over the last couple of years while local tax revenues increased, Level II funding will decrease about \$720,000. In the MFP formula wealthier school districts are required to subsidize a greater portion of MFP funding with its local funds than other less wealthier school districts.
- (4) Level 4 funding in the MFP formula for the SCA program was increased by \$280,147 for increased course units taken by students in 2016-17.
- (5) A recent state audit of student enrollment counts for the 2015-16 school session resulted in an adjustment increasing the MFP allocation by an additional \$205,369 over the prior year's audit adjustment for students not verified as enrolled on the respective count dates.
- (6) Planned deductions from the MFP allocation for local tax funds transferred to other Louisiana Education Agencies decreased by \$53,369, and therefore increase this year's allocation.
- (7) An adjustment was made by administration to further reduce the MFP revenue estimate by \$312,550 for a possible loss of 50 students during the school year on the October 1st or February 1st count dates as a conservative estimate of future enrollment changes due to recent enrollment trends.

3. Property Tax Collections

We usually see an increase in property tax collections of about 2-3% annually. Collections are estimated to increase 2.6%, or \$520,000, due to normal growth and recovery from the March 2016 flooding that was declared a Federal Disaster.

Expenditures:

This budget projects an increase in General Fund expenditures of approximately \$3,279,000 million over the prior year for increased operational costs as follows:

1. The opening of the new East Ouachita Middle School increased budgeted recurring operational costs for this year by an estimated \$1.14 million in the General Fund. This includes the hiring of 10 additional certified positions and 10 support positions to staff the new school, in addition to the staff transfers made from Ouachita Junior High School; and other fixed costs for utilities, supplies and maintenance, etc., are also included in the budget.
2. The group health premiums are estimated to increase \$322,800 due to the new positions hired to staff the new middle school and to account for the remaining months of a full year's premium increase that affected members in the Office of Group Benefits Blue Cross Blue

Shield plan that began in January 2017. We are currently awaiting confirmation that there will be no health plan rate increases for the upcoming January 2018 annual enrollment period.

3. Employer contribution rates to state retirement systems were increased by approximately 4.7%, or \$974,000. This is due to an average 4.3% increase in the employer contribution rate with state retirement system and due to increased contributions on salaries for the new positions added for the new East Ouachita Middle School.
4. No change in the textbook budget due to delay in the Social Studies adoption from the State.
5. Increased auditing fees \$26,000 due to new testing requirements from the LLA and increase in the number of schools to be reviewed annually.
6. Purchase of attendance tracking software maintenance and training estimated to cost an additional \$281,700.
7. Increase in online course subscriptions due to \$306,898 in additional state supplemental course funds available in 2017-18.

Other Sources (Uses) of Funds: No change in Other Sources of Funds is anticipated for the fiscal year.

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

- An operating transfer of \$200,000 to the District No. 1 Maintenance & Operating Fund is budgeted to help offset excess costs for routine facility maintenance in that fund. This is an increase 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 decrease by \$53,363 this year according to the 2017-18 initial MFP budget letter. Additional changes may occur in March 2018 once final local revenues are verified for 2017-18 and adjustments for mid-year changes in student counts are identified. Total transfers of local MFP funds to other LEAs are budgeted currently at \$440,754.
- Transfer to the Internal Service/Self-Insurance Fund of \$600,000 to replenish the fund for claim settlements in the prior year and maintain a healthy loss reserve.
- Transfer \$175,000 to the Internal Service/Centralized Printing Fund to cover the cost of salaries and benefits charged to the internal service fund that is not absorbed by fees collected.

Fund Balance:

The General Fund is projected to end the year with a fund balance near \$17.4 million, or 12.15% 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 the School Board's current bond ratings which may be beneficial for incurring future financing for capital projects 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 2017-18 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 2017-18:

M&O Allocations	Beginning Balance	Revenue	Expenditures	Ending Balance
Instruction	\$ 4,589,369	\$ 2,688,662	\$ (2,973,361)	\$ 4,304,670
Capital Improvements	7,257,316	1,717,756	(1,203,178)	7,771,894
Facility & Equipment Support	57,306	1,321,501	(1,370,151)	8,656
Mandated Costs	3,243,641	1,045,590	(1,006,269)	3,282,962
Salary Restoration	3,482,562	896,221	(1,311,023)	3,067,760
Total	\$ 18,630,194	\$ 7,669,730	\$ (7,863,982)	\$ 18,435,942

School District #1 M&O Sales Tax	Actual 2015-2016	Actual (Unaudited) 2016-2017	Original Budget 2017-2018
Revenues	\$ 7,842,393	\$ 7,901,200	\$ 7,469,730
Expenditures	(8,062,071)	(7,669,160)	(7,863,982)
Other Financing Sources	100,000	101,420	200,000
Excess Revenues (Expenditures)	(119,678)	333,460	(194,252)
Beginning Fund Balance	18,416,412	18,296,734	18,630,194
Ending Fund Balance	\$ 18,296,734	\$ 18,630,194	\$ 18,435,942

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, approximately \$575,176 is budgeted for these programs.
- No changes in funds allotted for elementary school counselors and enrichment teachers (music and art), approximately \$1,286,500.
- Teacher classroom supply allocations remain at \$100 per teacher for the school year. These funds are allocated to classroom teachers to help offset the cost of classroom setup expenditures.
- Funds are allotted again for computer lab replacements throughout the district that are now at 6-7 years of life. Estimated budget is \$647,554.
- An allotment of \$175,000 is budgeted within the M&O *Instruction* allocation to provide for the growing need for repair or replacement of new classroom technology. The interactive whiteboards and projectors placed in classrooms in 2011 and 2012 are 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.

Salary Support –

- The continuation of the one-time annual support staff supplement is provided in this annual budget to be paid from available funds in the *Salary Restoration* allocation (originally authorized by the School Board at its meeting on October 27, 2015). This will provide all permanent support employees a one-time minimum \$350 salary supplement to be paid in January 2018 to support employees with an active employment status on December 1, 2017. This supplement is also increased proportionately for annual contracts exceeding 9-months.

The future payment of this supplement is subject to the availability of funds and recommendation through the Finance Committee for approval by the School Board in the annual budget.

- This supplement is in addition to the fixed \$500 supplement (prorated based on full-time status) already included in each support employee's annual base salary and funded in this same funding category.

Capital Improvements –

- An allocation of \$708,044 is budgeted to provide for the purchase of 9 new school buses.
- Approximately \$484,847 is budgeted for various other capital replacements and major repair needs for all facilities throughout the school system during the year.

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 \$200,000 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 2015-2016	Actual (Unaudited) 2016-2017	Original Budget 2017-2018
Revenues	\$ 11,298,728	\$ 11,070,540	\$ 10,848,363
Expenditures	(11,154,969)	(11,122,177)	(10,848,363)
Excess Revenues (Expenditures)	143,759	(51,637)	-
Beginning Fund Balance	1,813,830	1,957,589	1,905,952
Ending Fund Balance	\$ 1,957,589	\$ 1,905,952	\$ 1,905,952

A fixed annual amount is paid to eligible employees, excluding district administrative staff, in monthly payroll checks in the annual amounts described below, with any remaining balance of sales tax collections being disbursed annually in June as the "13th check" supplement, after April sales tax collections are received.

	<u>Annual</u>
Certified Staff	\$2,400
9 & 10 Month Support Staff	\$180
11 & 12 Month Support Staff	\$300

Explanation of Net Change in Fund Balance –

- No major change in fund balances anticipated. However, revenues are projected to decrease by about 2%, according to the recent trend over the past 7 months. The decrease is attributed to the change in spending patterns of taxpayers who are making more purchases online than at retail stores. The online purchases result in less opportunity for local taxes to be collected for the School Board. The decrease in revenues will be offset by a proportionate decrease in the salary supplement amounts paid to employees in June, 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 through September is disbursed annually in November as the "14th check" supplement in proportion to the supplements above.

1995 Sales Tax	Actual 2015-2016	Actual (Unaudited) 2016-2017	Original Budget 2017-2018
Revenues	\$ 15,560,995	\$ 15,379,299	\$ 15,067,785
Expenditures	(14,969,028)	(15,592,497)	(15,067,785)
Excess Revenues (Expenditures)	591,967	(213,198)	-
Beginning Fund Balance	5,671,675	6,263,642	6,050,444
Ending Fund Balance	\$ 6,263,642	\$ 6,050,444	\$ 6,050,444

Explanation of Net Change in Fund Balance –

- No major change in fund balances anticipated. However, revenues are projected to decrease by about 2%, as indicated by the recent trend over the past 7 months. The decrease is attributed to the change in spending patterns of taxpayers who are making more purchases online. The online purchases result in less opportunity for local taxes to be charged and collected on purchases. The decrease in revenues will be offset by a proportionate decrease in the amount of the salary supplements and related benefits paid to employees, which 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. In May 2015, voters approved a referendum to make the tax permanent. The proceeds from this tax are used for constructing, maintaining, equipping and operating schools, and incurring related debt within the taxing district.

West Ouachita Sales Tax	Actual 2015-2016	Actual (Unaudited) 2016-2017	Original Budget 2017-2018
Revenues	\$ 12,605,635	\$ 12,608,796	\$ 12,302,925
Expenditures	(705,759)	(1,100,777)	(846,997)
Other Financing Sources	(9,529,461)	(9,591,144)	(9,842,434)
Excess Revenues (Expenditures)	2,370,415	1,916,875	1,613,494
Beginning Fund Balance	6,367,667	8,738,082	10,654,957
Ending Fund Balance	\$ 8,738,082	\$ 10,654,957	\$ 12,268,451

Explanation of Net Change in Fund Balance –

- A decrease of 2.4% in collections is estimated. The decrease is attributed to the change in spending patterns of taxpayers who are making more purchases over the internet. The internet purchases result in less opportunity for local taxes to be collected.
- 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 - \$846,997. Budgeted expenditures include completion of the following:
 - Drainage work at Claiborne Elementary
 - Parking lot and fence at Highland Elementary
 - Parking lot at West Ouachita High School
 - Purchase of 8-9 acres of land at Woodlawn Elementary.
- In 2017-18, \$9,842,434 of the budgeted \$12.3 million in sales tax collections and investment earnings will be applied to the principal and interest payments of the following outstanding bond issues:
 - o \$59,685,000 in six (6) outstanding sales tax revenue bond issues in the West Ouachita School District,
 - o the sinking fund payments for the future payoff of \$10,000,000 in School District No.1 qualified school construction bonds (QSCBs) issued in 2010 used for west-side construction, and
 - o \$9,790,000 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 2015-2016	Actual (Unaudited) 2016-2017	Original Budget 2017-2018
Revenues	\$ 11,058,971	\$ 11,303,343	\$ 11,674,224
Expenditures	(10,537,618)	(9,949,254)	(11,182,102)
Excess Revenues (Expenditures)	521,353	1,354,089	492,122
Beginning Fund Balance	2,339,546	2,860,899	4,214,988
Ending Fund Balance	\$ 2,860,899	\$ 4,214,988	\$ 4,707,110

Explanation of Net Change in Fund Balance –

- An increase in federal meal and summer feeding reimbursements of \$856,108 is expected due to an increase in the Federal Meal Reimbursement rates for 2017-18.
- An additional \$239,760 is also expected to be available for the Fresh, Fruits and Vegetables program.
- Expenditures are projected to increase due to expected increases in commodity processing fees, employee salaries and related benefits for opening of new middle school, fresh fruits and vegetables purchases, employer state retirement contributions, and overall increase in food costs. Also included is additional \$71,000 budgeted for equipment replacement and upgrades, \$54,000 for climate control devices and related software for cafeteria coolers, and software inventory system upgrades.

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. 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;
2. In fiscal years in which the minimum fund balance requirement is met:
 - 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
3. 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 \$1.8 million at the end of 2017-18.

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 2015-2016	Actual (Unaudited) 2016-2017	Original Budget 2017-2018
Revenues	\$ 5,296,566	\$ 5,652,841	\$ 5,681,289
Expenditures & Other Financing Uses	(5,296,566)	(5,652,841)	(5,681,289)
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 Professional Development Grant, Title I Believe and Prepare Cohort 3 1003a, Title I Redesign Planning 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 \$157,795 less than the previous year. According to the LDE the amount allocated at the beginning of 2017-18 is only 90% of the total allocation. 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. A new Title I Redesign Planning grant for \$40,000 was also awarded with a grant period ending date of September 30, 2017.

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 2015-2016	Actual (Unaudited) 2016-2017	Original Budget 2017-2018
Revenues	\$ 4,781,127	\$ 5,033,721	\$ 4,209,852
Expenditures & Other Financing Uses	(4,781,127)	(5,033,721)	(4,209,852)
Excess Revenues (Expenditures)	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

Programs included in the Special Education Grant Programs are Idea Part B, Idea Preschool, Idea High Cost Services, Idea Opportunity Grant, JAG Aim High, Believe and Prepare-Cohort 3-Idea, and Believe and Prepare Transition Support.

Explanation of Net Change in Fund Balance –

- For grants funded on a reimbursement basis, budgeted revenues will always equal budgeted expenditures.
- A 13.64% decrease is initially budgeted in this year's special education grant programs, which includes all of the programs listed above. This is an \$823,869 decrease from the amount allocated and expended in 2016-17. The Louisiana Department of Education at the time this budget is prepared has not allocated remaining rollover funds from the prior year's allocation. Adjustments for any subsequent allocations will be provided in a subsequent budget revision if made in the current fiscal year. Outside of any available rollover funds remaining from the prior year, the projected 2017-18 IDEA Part B and PRESCHOOL allocations remain in line with the 2016-17 annual allocation.

Other Federal Programs

This fund accounts for all other federally funded programs and includes funding through Temporary Assistance for Needy Families (TANF) for early childhood programs, Title II (Teacher Quality), Title III (English Language Acquisition), Title IV, Part A, Career & Technical Education (Carl Perkins Vocational Program), Math & Science Partnerships, Jobs for America's Graduates, 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 2015-2016	Actual (Unaudited) 2016-2017	Original Budget 2017-2018
Revenues	\$ 3,214,349	\$ 2,201,185	\$ 2,447,212
Expenditures & Other Financing Uses	(3,214,349)	(2,201,185)	(2,447,212)
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. An increase in federal revenues of \$297,740 is projected for 2017-18.
- 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 additional funds will be included in a subsequent budget revision if awarded in the current year. Outside of any available rollover funds remaining from the prior year, the changes in the initial 2017-18 allocations are estimated as follows:
 - o Safe Routes to School Funding budget has increased by \$102,958 from 2016-17.
 - o Title IV, Part A was authorized under the new ESSA provision signed in 2016. The Title IV allocation for 2017-18 is \$144,582.

State Grant Programs

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

State Grants	Actual 2015-2016	Actual (Unaudited) 2016-2017	Original Budget 2017-2018
Revenues	\$ 1,793,279	\$ 2,820,655	\$ 2,327,120
Expenditures	(1,649,410)	(2,107,285)	(2,286,026)
Other Source of Funds	10,195	-	-
Excess Revenues (Expenditures)	154,064	713,370	41,094
Beginning Fund Balance	2,620,226	2,774,290	3,487,660
Ending Fund Balance	\$ 2,774,290	\$ 3,487,660	\$ 3,528,754

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 expected to decrease by \$490,000, due to the uncertainty and timing of Medicaid program reimbursements. All other state funded revenue is expected to be in line with the prior fiscal year awards.
- The purchase two special needs buses with lifts for a total of \$183,807 is provided in Medicaid program budgeted expenditures.
- Medicaid reimbursements for administrative costs related to school based nursing services, mental health and therapy services are anticipated to be received from the Department of Health and Hospitals more than 12 months after the end of the fiscal year in which the reimbursements are derived. Billing for direct services provided by pupil support staff performing mental health and therapy services is only allowed for the "special needs" student population at this time. The fund balance in this fund represents balances accumulated from these Medicaid Programs from prior years.

Debt Service Fund

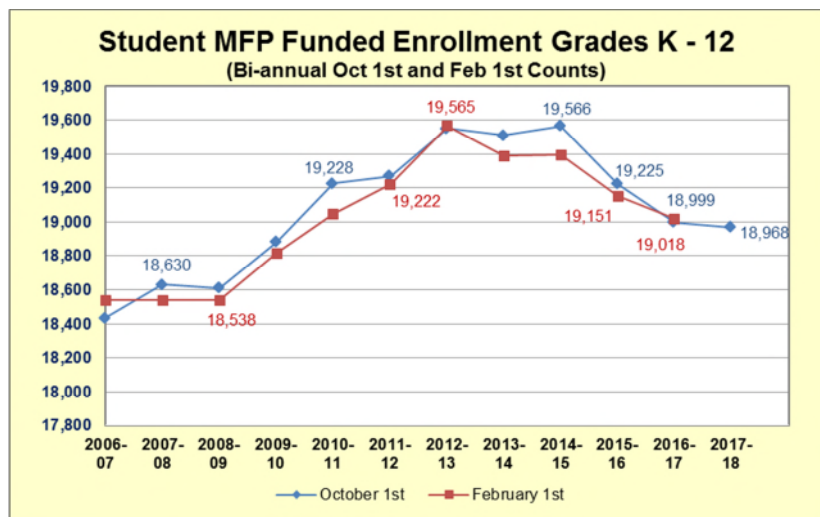
The Debt Service Fund is used to accumulate funds to pay outstanding debt obligations of the School Board. Bonds are issued by individual school districts. The Ouachita Parish School Board has budgeted funds to service 17 outstanding bond issues in all three of its taxing districts: School District No. 1, the East Ouachita School District, and the West Ouachita School District. Also, one debt service fund services privately placed debt, Qualified School Construction Bonds, of the Ouachita Parish School Board. Total combined outstanding debt going into the 2017-18 fiscal year is \$169,125,000. Revenues restricted for making debt service payments in the East Ouachita School District are derived from a 33.2-mill property tax levied by the School Board to finance the sale of bonds approved by voters in the East Ouachita School District. In addition, transfers of West Ouachita Sales Tax Fund revenues are made monthly to the School District No. 1 and West Ouachita School District to service the outstanding debt in those taxing districts.

Debt Service Fund	Actual 2015-2016	Actual (Unaudited) 2016-2017	Original Budget 2017-2018
Revenues	\$ 7,748,798	\$ 7,902,144	\$8,057,670
Expenditures	(17,755,371)	(17,993,097)	(18,014,532)
Other Financing Sources (Uses)	9,918,004	6,005,401	9,842,434
Excess Revenues (Expenditures)	(88,569)	(4,085,552)	(114,428)
Beginning Fund Balance	20,263,066	20,174,497	16,088,945
Ending Fund Balance	\$ 20,174,497	\$ 16,088,945	\$ 15,974,517

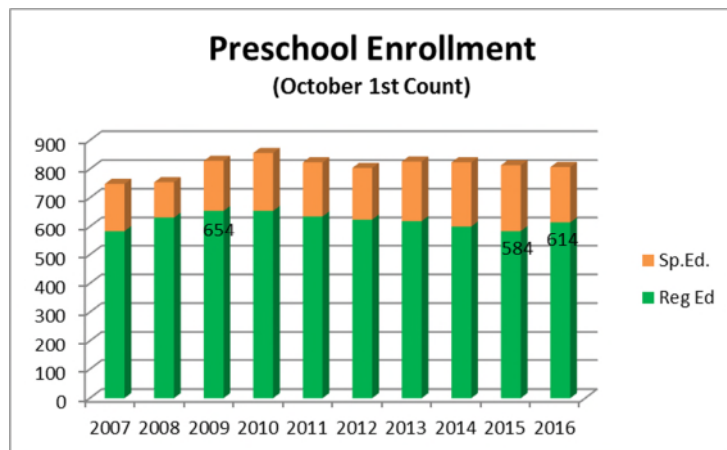
Debt Service payments and activity are expected to be stable in 2017-18. Debt service payments remain in line with prior year's payments, with the expiration of advanced-refunded debt occurring in the next fiscal year. Management continues to evaluate the interest rate environment to determine if future refundings will provide the best cost-savings to tax payers. Currently, the advanced refunding of the Series 2010 General Obligation Bonds for the East Ouachita Parish School District is under consideration and may be a possibility in the current year, but no budget estimates have been made for any new debt refundings at this time.

Student Enrollment Trends

Total *projected* student enrollment for the 2017-18 school year is based on about 50 less students than the February 1, 2017 count. At 18,968 students, this is a decrease of 31 students from the prior year's October 1st enrollment count. Recent trends show the number of students enrolling in preschool programs decreasing parishwide. This graph illustrates student enrollment for students in grades Kindergarten through 12th for the past 11 years comparing the MFP funded enrollment counts on October 1st to February 1st of each school session.



In 2017-18 the School Board will operate a total of 40 preschool classrooms within the school system and provide assistance to 3 private daycares. Thirty-two (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. This chart shows the historical enrollment in all district operated preschool classrooms as of October 1st each school year. It should be noted the declining trend in Regular Education preschool student enrollment since 2009 improved in 2016 by about 30 students.

The overall change in student enrollments within the school district can be seen in the following chart that summarizes total student enrollment in each community school feeder zone over the past four years:

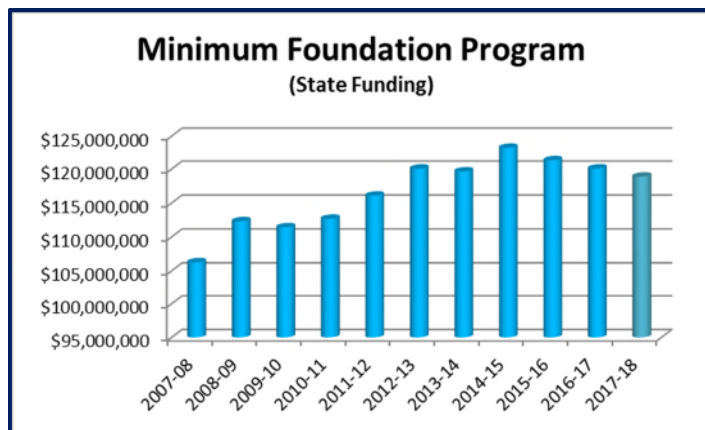
Student Enrollment* by Community (School Feeder Zones)										
Feeder Zone	Total	Oct 1		Oct 1		Oct 1		Oct 1		Oct 1
	4-Year	2016		2015		2014		2013		2012
	Change	Enrolled	Change	Enrolled	Change	Enrolled	Change	Enrolled	Change	Enrolled
West Monroe	(330)	7,941	(88)	8,029	(321)	8,350	131	8,219	(52)	8,271
Ouachita	(72)	4,267	(52)	4,319	47	4,272	(37)	4,309	(30)	4,339
West Ouachita	20	3,881	17	3,864	16	3,848	29	3,819	(42)	3,861
Richwood	(449)	1,881	(90)	1,971	(199)	2,170	(129)	2,299	(31)	2,330
Sterlington	288	1,561	54	1,507	110	1,397	37	1,360	87	1,273
Homebound	5	90	(29)	119	(6)	125	26	99	14	85
Total	(538)	19,621	(188)	19,809	(353)	20,162	57	20,105	(54)	20,159

* including preschool

Minimum Foundation Program

The Minimum Foundation Program (MFP) is the single largest source of funding received by the Ouachita Parish School System. The MFP accounts for approximately 53.69% 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 inflationary 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 by the state legislature from 2010-11 to 2013-14 due to the financial conditions the State budget during this time. A partial growth factor of 1.375% was authorized for the 2014-15 fiscal year, increasing the funded per pupil amount from \$3,855 to \$3,961. The mandate within the MFP formula to provide a 2.75% annual growth factor 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.

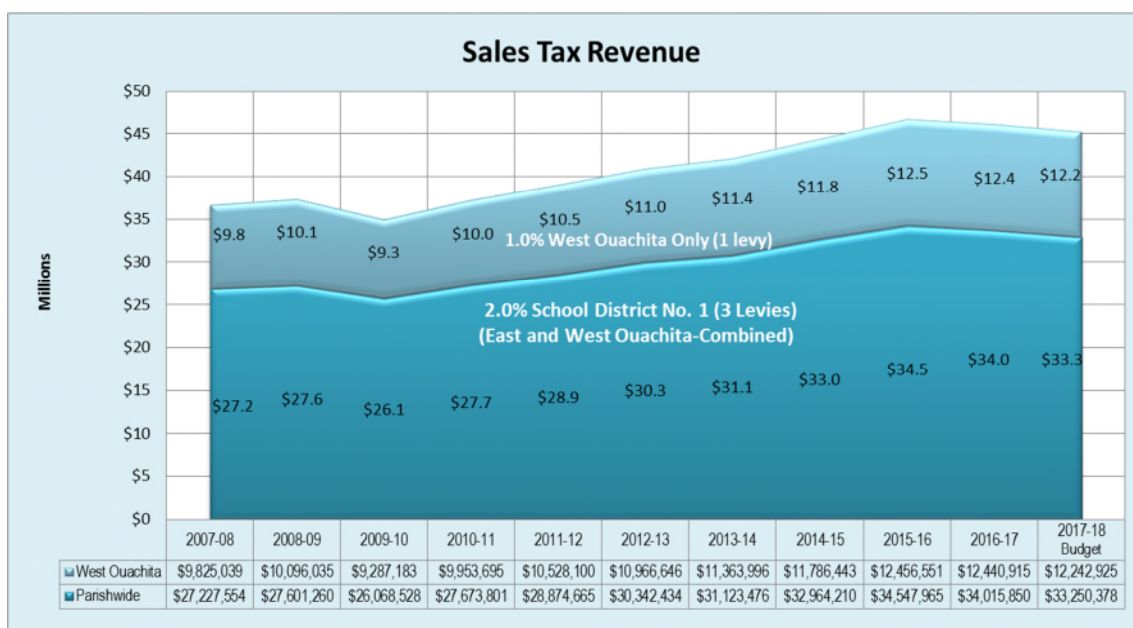
This chart shows the decline in state MFP formula funding each fiscal year since 2007-08. The highest level of funding in 2014-15 which correlates to the School Board's highest student enrollment count, and the reductions since are attributed to the decline in student enrollment. Also in 2014-15, the state increased the per pupil funding allotment from \$3,855 to \$3,961. This change provided additional revenue from the MFP formula. However, with no change in the per pupil funding allotment since, the decline in MFP funds in subsequent years is due to the drop in student enrollment.



It should be noted the state did allocate \$278,161 in additional MFP funding in 2015-16, but these funds were restricted in use for new educational programs. An increase of \$280,993 in this restricted allocation within the MFP is budgeted for 2017-18.

Sales Taxes

Sales tax collections for the Ouachita Parish School Board account for approximately 20.5% of total operating revenues. This is a decrease of about 2.0% in sales tax revenue in comparison to the previous fiscal year. The four School Board 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 two months 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 revenues for the last 10 years and estimates for 2017-18 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. Sales tax revenues rebounded and peaked in 2015-16 which is representative of slow, steady growth in the local economy.

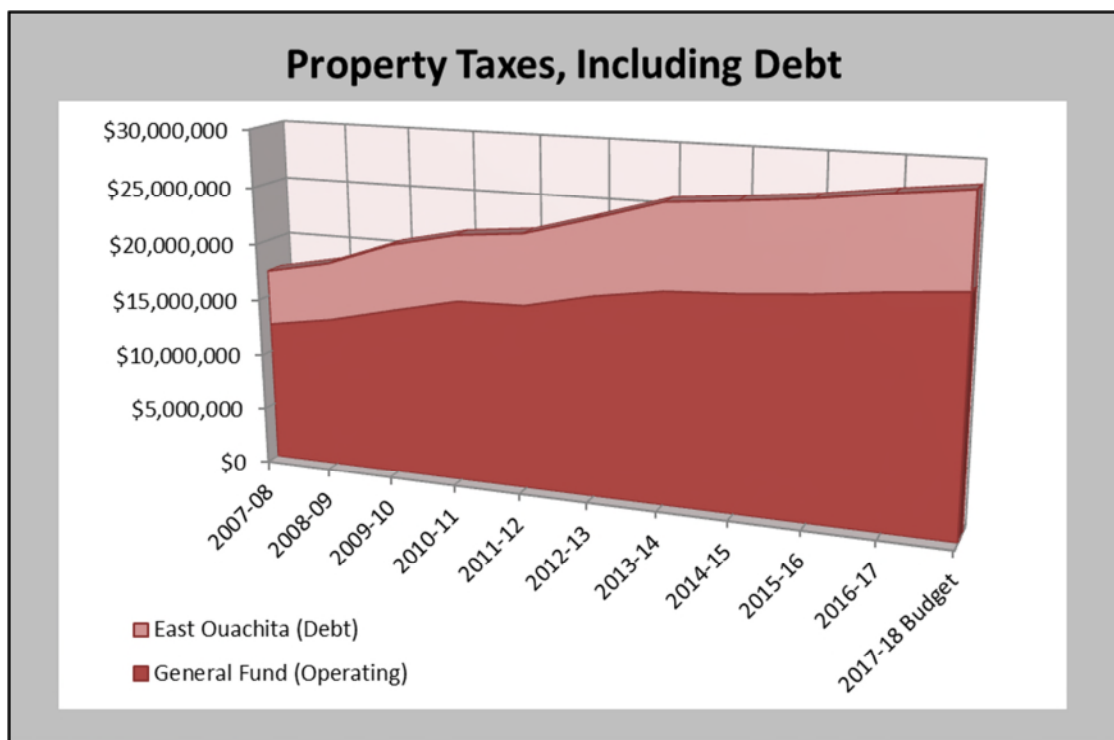


However, in 2016-17 we began noticing a decline in sales tax collections, which is expected to continue into 2017-18. Taxpayers have changes spending habits and are now utilizing the internet to purchase goods in a global, technology-enhanced economy and marketplace. This is the convenience of ordering goods online with delivery to your front door with no shipping cost. Therefore, an increase in sales tax purchases over the internet is on the rise and purchases at brick and mortar retail outlets are on the decline. This does not appear to be isolated to only the Ouachita Parish economy, but it is a trend across the state and nation. Not all vendors who market and sell goods over the internet are equipped to collect and remit sales taxes to taxing authorities for all locations goods are delivered. More and more sales transactions are placed with vendors, particularly vendors who are domiciled out-of-state, who do not assess, collect and remit sales taxes to local tax collectors for internet-based sales.

Property Tax Collections

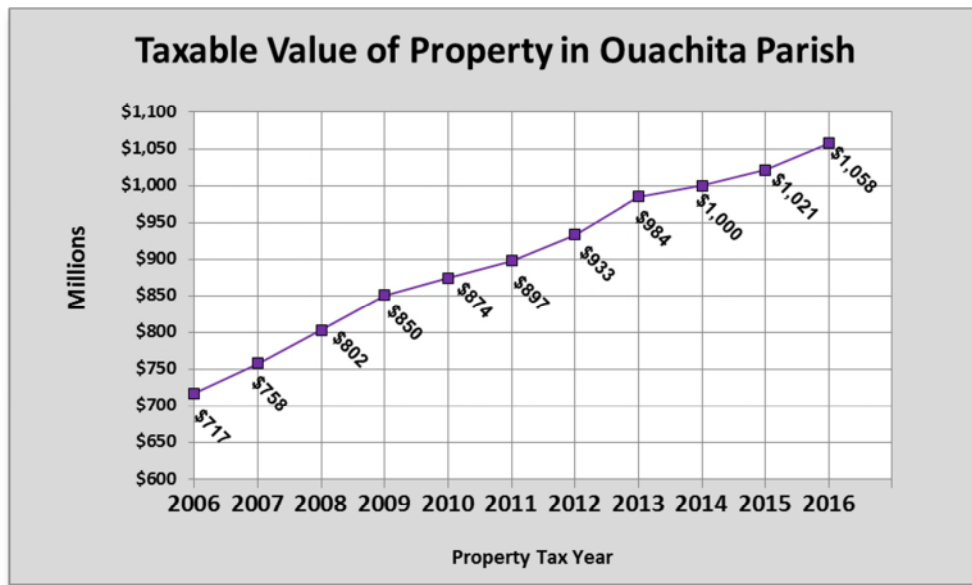
Revenues from property tax collections account for approximately 12.8% of operating revenues. Currently, three property tax millages are levied by the School Board. These are billed to taxpayers by the Ouachita Parish Tax Assessor and collected by the Ouachita Parish Tax Collector, the Ouachita Parish 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 parish-wide 10-year renewable tax is levied for general operations and maintenance. Collections from these two taxes are recorded as General Fund revenue. The third is a 33.2-mill tax that is levied on the residents in the East Ouachita Parish 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 collected.

The chart below indicates the total property tax collections received by the School Board for the previous 10 years and estimated for 2017-18. Tax collections have been a stable resource for the School Board with a slower steady growth pattern of 2-3.0% annually since 2013-14.



Property Tax Assessments

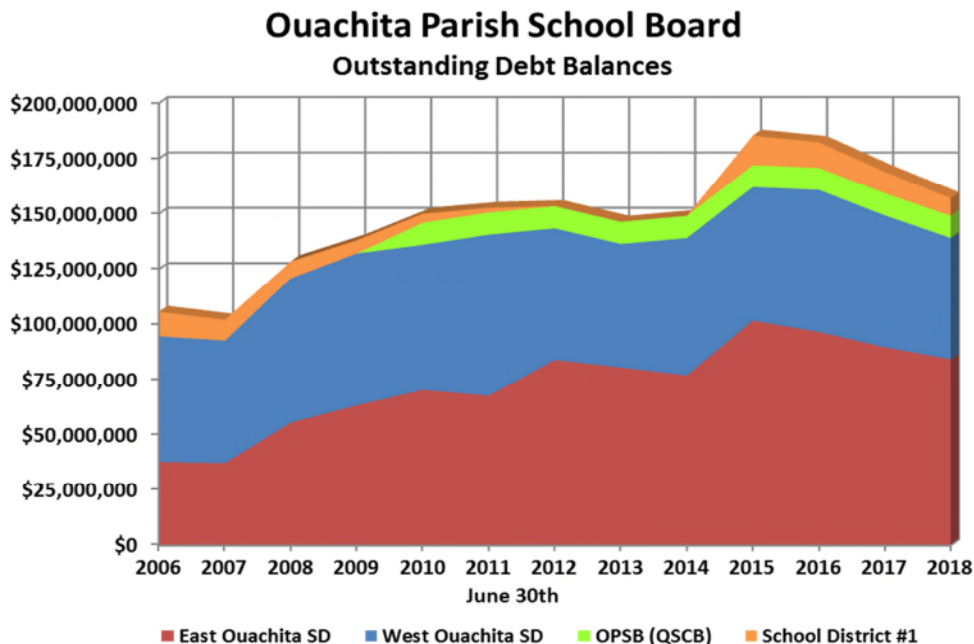
The Ouachita Parish Assessor's Office reassesses property values once every four years. The last full reassessment of parish property was conducted in 2016. The following graph illustrates taxable assessed property values for the past 10 years. Property values have steadily rose during this period. The taxable assessed value of property in Ouachita Parish As of January 1, 2016 was \$1,057,858,932.



Changes in Debt

The following chart shows the change in balances of outstanding long-term debt over the past 11 years and the projected balance at the end of 2017-18.

The total estimated principal balance of bonded debt as of June 30, 2017 is \$169,125,000 and is projected to drop to about \$157,045,000 at the end of 2017-18.



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 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 2017-18 operating budget, management is continuing to emphasize spending for necessities due to declining and unstable student enrollment over the past few years, in addition to anticipated declines in sales tax revenue and expected future increases in cost of employee benefits. Management realizes a more substantial plan to reduce operational costs is needed for the near future, and will be working to develop an action plan and implementation timeline for addressing the fiscal concerns of the School Board. Management will continue to monitor expenditures throughout this year, eliminating unnecessary expenditures when we can, spend cautiously and prudently, and carry out the recommendations approved by the School Board to manage expenditures during the year. Management will continue to meet and review financial information and policies with the School Board's Finance Committee throughout the 2017-18 fiscal year and update the School Board routinely.

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 gratitude to the members of the Ouachita Parish School Board and this current administration for the prudent fiscal practices they exercise day-in and day-out to implement their programs and activities to meet the various needs and achieve the goals of the School System. 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.

The Ouachita Parish School System has been blessed with resources in years past that have provided great facilities, educational programs and technology resources. However, this School System is great because of the great people working in it, 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 together in the Ouachita Parish School System to "*build bridges to the future*" is what makes this School System the best education choice for the students and families in the communities we serve.

Respectfully submitted,



Gerald Don Coker, Ed.D.
Superintendent

Respectfully submitted,



Juanita H. Duke, CPA
Director of Business

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2017-2018**

**FINANCIAL
SECTION**

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**Ouachita Parish School Board
Annual Operating Budget
Most Important Features
Fiscal Year 2017-2018**

1. 2017-18 MFP funding is projected to be lower with a total net reduction of \$910,119. The decrease in funding is primarily due to a decline in weighted student units and the growth of the School Board's wealth factor in the MFP formula.
2. The 2017 state legislature did not continue the supplemental funding of \$678,740 received in the prior fiscal year. This is a reduction of General Fund resources.
3. Sales Tax collections in all local sales tax funds are estimated to decrease on average by 2.0% due to changes in taxpayer spending. The increase in purchases using online venues instead of at retail establishments evade the collection of sales tax on certain transactions.
4. General Fund property tax collections for the 2016 calendar year are anticipated to increase by 2.6%.
5. Teachers Retirement System employer contribution rate will decrease from 25.5% to 26.6% for 2017-18. This is a 4.3% increase in retirement cost for instructional and administrative positions over the prior year.
6. School Employees' Retirement System employer contribution rate will increase from 27.3% to 27.6% for 2017-18. This is a 1.1% increase in retirement cost for transportation and maintenance positions over the prior year.
7. Premium increases for the School Board's group health plan are not anticipated at this time for the upcoming renewal in January 2018. However, there will be a slight increase to complete the realization of a full year of the previous plan year's premium increase that went into effect for plan members participating in OGB self-funded plans on January 1, 2017, estimated to be \$90,000 on average for 3.5 months in 2017-18.
8. Operational costs and staffing for the opening of the new East Ouachita Middle School has been added to the operating budget this year. The estimated increase in fixed costs is approximately \$1.2 million.
9. A \$200,000 transfer is budgeted from the General Fund to the District #1 Maintenance & Operating Sales Tax Fund to support routine facility maintenance costs.
10. A \$600,000 transfer is budgeted to be made from the General Fund to the School Board's Internal Service/Self-Insurance Fund to restore and set aside funds for to manage future exposure to risks.
11. A \$175,000 transfer is budgeted from the General Fund to the Internal Service/Centralized Printing Fund to cover excess staffing costs not covered by program fees. Central Printing staff salaries are now being charged directly to the Centralized Printing fund at the recommendation of the Board's independent auditors. These staffing costs were previously charged to the General Fund.
12. Ending fund balance in the General Fund is estimated to be 12.15% 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% of General Fund expenditures.

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**Ouachita Parish School Board
Combined Operating Budget
Fiscal Year 2017-18**

Budget Summary by Function				
	General Fund	Special Revenue Funds	Debt Service Funds	Total Operating Budget
Revenues:				
Local Sources	\$ 22,763,841	\$ 47,996,887	\$ 8,057,670	\$ 78,818,398
State Sources	118,340,699	2,753,770	-	121,094,469
Federal Sources	237,009	21,277,843	-	21,514,852
Total Revenues	\$ 141,341,549	\$ 72,028,500	\$ 8,057,670	\$ 221,427,719
Expenditures				
Regular Programs	\$ 58,088,661	\$ 13,750,022	\$ -	\$ 71,838,683
Special Education Programs	12,915,823	3,782,542	-	16,698,365
Vocational (CTE) Programs	3,136,832	904,440	-	4,041,272
Other Instructional Programs	5,611,127	3,088,968	-	8,700,095
Special Programs	220,928	3,953,731	-	4,174,659
Pupil Support Services	9,006,433	4,498,600	-	13,505,033
Instructional Staff Services	8,193,672	7,445,512	-	15,639,184
General Administration	1,399,600	295,398	-	1,694,998
School Administration	12,043,458	1,842,530	-	13,885,988
Business Services	1,565,937	977,909	-	2,543,846
Plant Services	17,152,479	3,649,516	-	20,801,995
Student Transportation Services	9,429,736	2,726,879	-	12,156,615
Central Services	3,295,018	244,416	-	3,539,434
Food Services	1,136,667	12,219,922	-	13,356,589
Community Service Programs	29,426	-	-	29,426
Facility Acquisition & Construction	42,000	992,598	-	1,034,598
Debt Service	7,500	60,625	18,014,532	18,082,657
Total Expenditures	\$ 143,275,297	\$ 60,433,608	\$ 18,014,532	\$ 221,723,437
Other Sources of Funds	\$ 12,800	\$ 200,000	\$ 9,842,434	\$ 10,055,234
Other Uses of Funds	(1,405,754)	(9,842,434)	-	(11,248,188)
Total Other Sources (Uses)	\$ (1,392,954)	\$ (9,642,434)	\$ 9,842,434	\$ (1,192,954)
Net Change in Fund Balance	\$ (3,326,702)	\$ 1,952,458	\$ (114,428)	\$ (1,488,672)
Beginning Fund Balance	\$ 20,732,352	\$ 44,944,195	\$ 16,088,945	\$ 81,765,492
Ending Fund Balance	\$ 17,405,650	\$ 46,896,653	\$ 15,974,517	\$ 80,276,820
 Fund Balance as a percentage of Total Expenditures	 12.15%	 77.60%	 88.68%	 36.21%

**Ouachita Parish School Board
Combined Operating Budget
Fiscal Year 2017-2018**

Budget Summary by Object				
	General Fund	Special Revenue Funds	Debt Service Funds	Total Operating Budget
Revenues:				
Local sources	\$ 22,763,841	\$ 47,996,887	\$ 8,057,670	\$ 78,818,398
State sources	118,340,699	2,753,770	-	121,094,469
Federal sources	237,009	21,277,843	-	21,514,852
Total Revenues	141,341,549	72,028,500	8,057,670	221,427,719
Expenditures:				
Salaries	\$ 79,986,690	\$ 37,385,186	\$ -	\$ 117,371,876
Employee Benefits	47,742,345	7,903,396	-	55,645,741
Purchased Professional Services	2,014,880	1,058,821	-	3,073,701
Purchased Property Services	1,600,309	1,830,622	-	3,430,931
Other Purchased Services	2,405,576	1,301,027	-	3,706,603
Supplies	9,025,848	9,452,777	-	18,478,625
Property	414,853	1,338,234	-	1,753,087
Miscellaneous	84,796	163,545	18,014,532	18,262,873
Total Expenditures	\$ 143,275,297	\$ 60,433,608	\$ 18,014,532	\$ 221,723,437
Other Sources of Funds	\$ 12,800	\$ 200,000	\$ 9,842,434	\$ 10,055,234
Other Uses of Funds	(1,405,754)	(9,842,434)	-	(11,248,188)
Total Other Sources (Uses)	\$ (1,392,954)	\$ (9,642,434)	\$ 9,842,434	\$ (1,192,954)
Net Change in Fund Balance	\$ (3,326,702)	\$ 1,952,458	\$ (114,428)	\$ (1,488,672)
Beginning Fund Balance	\$ 20,732,352	\$ 44,944,195	\$ 16,088,945	\$ 81,765,492
Ending Fund Balance	\$ 17,405,650	\$ 46,896,653	\$ 15,974,517	\$ 80,276,820
Fund Balance as a percentage of Total Expenditures	12.15%	77.60%	88.68%	36.21%

**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2017-2018**

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.

THIS PAGE WAS INTENTIONALLY LEFT BLANK

Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18

Budget Summary by Function					
	2016-2017			2017-2018	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 22,475,975	\$ 22,167,692	-1.4%	\$ 22,763,841	2.7%
State Revenues	120,266,479	120,205,666	-0.1%	118,340,699	-1.6%
Federal Revenues	<u>391,967</u>	<u>401,715</u>	<u>2.5%</u>	<u>237,009</u>	<u>-41.0%</u>
Total Revenues	\$ 143,134,421	\$ 142,775,073	-0.3%	\$ 141,341,549	-1.0%
Expenditures					
Regular Programs	\$ 57,937,019	\$ 57,038,433	-1.6%	\$ 58,088,661	1.8%
Special Education Programs	13,041,616	12,899,183	-1.1%	12,915,823	0.1%
Vocational (CTE) Programs	3,153,786	2,887,184	-8.5%	3,136,832	8.6%
Other Instructional Programs	5,191,797	5,039,989	-2.9%	5,611,127	11.3%
Special Programs	409,468	412,595	0.8%	220,928	-46.5%
Pupil Support Services	9,042,253	8,853,421	-2.1%	9,006,433	1.7%
Instructional Staff Services	8,012,040	7,631,111	-4.8%	8,193,672	7.4%
General Administration	1,404,272	1,342,990	-4.4%	1,399,600	4.2%
School Administration	11,972,345	11,859,992	-0.9%	12,043,458	1.5%
Business Services	1,519,965	1,484,642	-2.3%	1,565,937	5.5%
Plant Services	17,526,391	17,216,476	-1.8%	17,152,479	-0.4%
Student Transportation Services	9,419,735	9,178,948	-2.6%	9,429,736	2.7%
Central Services	2,954,944	2,913,007	-1.4%	3,295,018	13.1%
Food Services	1,122,612	1,133,132	0.9%	1,136,667	0.3%
Community Service Programs	28,351	15,426	-45.6%	29,426	90.8%
Facility Acquisition and Construction	143,170	84,811	-40.8%	42,000	-50.5%
Debt Service	<u>5,000</u>	<u>5,000</u>	<u>0.0%</u>	<u>7,500</u>	<u>50.0%</u>
Total Expenditures	\$ 142,884,764	\$ 139,996,340	-2.0%	\$ 143,275,297	2.3%
Other Sources of Funds	\$ 18,634	\$ 12,876	-30.9%	\$ 12,800	-0.6%
Other Uses of Funds	<u>(1,184,123)</u>	<u>(1,184,117)</u>	<u>0.0%</u>	<u>(1,405,754)</u>	<u>18.7%</u>
Total Other Sources (Uses)	\$ (1,165,489)	\$ (1,171,241)	0.5%	\$ (1,392,954)	18.9%
Net Change in Fund Balance	\$ (915,832)	\$ 1,607,492	-275.5%	\$ (3,326,702)	-306.9%
Beginning Fund Balance	\$ 19,124,860	\$ 19,124,860	0.0%	\$ 20,732,352	8.4%
Ending Fund Balance	<u>\$ 18,209,028</u>	<u>\$ 20,732,352</u>	<u>13.9%</u>	<u>\$ 17,405,650</u>	<u>-16.0%</u>
Fund Balance as a Percentage of Total Expenditures	12.74%	14.81%		12.15%	

Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18

Budget Summary by Object					
	2016-2017			2017-2018	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Sources	\$ 22,475,975	\$ 22,167,692	-1.4%	\$ 22,763,841	2.7%
State Sources	120,266,479	120,205,666	-0.1%	118,340,699	-1.6%
Federal Sources	391,967	401,715	2.5%	237,009	-41.0%
Total Revenues	\$ 143,134,421	\$ 142,775,073	-0.3%	\$ 141,341,549	-1.0%
Expenditures					
Salaries	\$ 81,393,572	\$ 79,733,097	-2.0%	\$ 79,986,690	0.3%
Employee Benefits	46,757,657	46,320,856	-0.9%	47,742,345	3.1%
Professional Services	1,892,091	1,815,231	-4.1%	2,014,880	11.0%
Property Services	1,689,183	1,687,959	-0.1%	1,600,309	-5.2%
Other Purchased Services	1,897,463	1,849,549	-2.5%	2,405,576	30.1%
Supplies	8,533,560	7,835,603	-8.2%	9,025,848	15.2%
Property	649,806	671,803	3.4%	414,853	-38.2%
Miscellaneous	71,432	82,242	15.1%	84,796	3.1%
Total Expenditures	\$ 142,884,764	\$ 139,996,340	-2.0%	\$ 143,275,297	2.3%
Other Sources of Funds	\$ 18,634	\$ 12,876	-30.9%	\$ 12,800	-0.6%
Other Uses of Funds	(1,184,123)	(1,184,117)	0.0%	(1,405,754)	18.7%
Total Other Sources (Uses)	\$ (1,165,489)	\$ (1,171,241)	0.5%	\$ (1,392,954)	18.9%
Net Change in Fund Balance	\$ (915,832)	\$ 1,607,492	-275.5%	\$ (3,326,702)	-306.9%
Beginning Fund Balance	<u>\$ 19,124,860</u>	<u>\$ 19,124,860</u>	0.0%	<u>\$ 20,732,352</u>	8.4%
Ending Fund Balance	<u>\$ 18,209,028</u>	<u>\$ 20,732,352</u>	13.9%	<u>\$ 17,405,650</u>	-16.0%
Fund Balance Classification					
Restricted Fund Balance					
Workmen's Compensation Surety	\$ 625,000	\$ 625,000	0.0%	\$ 625,000	0.0%
Debt Service (QSCBs and SD No. 1)	2,386,867	910,967	-61.8%	910,966	0.0%
Committed Fund Balance					
Major Equipment Repairs	545,304	454,696	-16.6%	1,000,000	119.9%
School Instructional Funds	412,964	8,562	-97.9%	-	-100.0%
School Rewards	17	-	0.0%	-	0.0%
16th Section Land Timber Reserve	105,000	21,540	0.0%	21,540	0.0%
Assigned Fund Balance					
Drivers Education	289,642	306,630	5.9%	330,188	7.7%
Gifted and Talented Instruction	83,980	96,032	14.4%	85,375	-11.1%
Special Education Funds	72,206	132,206	83.1%	87,206	-34.0%
Scholarship Funds	4,996	4,996	0.0%	4,996	0.0%
Unassigned Fund Balance	<u>13,683,052</u>	<u>18,171,723</u>	32.8%	<u>14,340,379</u>	-21.1%
Total Ending Fund Balance	<u>\$ 18,209,028</u>	<u>\$ 20,732,352</u>	13.9%	<u>\$ 17,405,650</u>	-16.0%

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES					
1	100-41111	Property Tax - Constitutional	\$ 3,507,110	\$ 3,503,561	\$ 3,599,365
2	100-41112	Property Tax - Renewable	16,329,051	16,334,156	16,758,651
3	100-41114	Property Tax - 1% Sheriff Payments	630,232	639,772	645,000
4	100-41116	Property Tax - Penalty/Interest	23,750	26,228	25,500
5	100-41118	Property Tax - Prior Year	5,000	3,420	3,110
6	804-41200	Funds from Other Governments	200,000	-	150,000
7	128-41920	Southern Regional Educational Board	86,590	98,431	57,000
8	105-41311	Tuition - Driver's Education Program	165,000	157,260	160,000
9	107-41312	Tuition - Summer Credit Recovery	13,000	8,080	8,000
10	100-41510	Interest on Investments	350,000	209,451	350,000
11	100-41532	Unrealized Gain (Loss) on Investments	5,000	114,897	-
12	100-41542	Earn Oth Real Property	10,000	12,807	12,000
13	110-41920	Contributions & Donations-Gifted & Talented	500	-	-
14	808-41920	Contributions & Donations-Living Well Foundation	14,950	16,700	15,050
15	809-41920		-	3,761	-
16	824-41920	Contributions & Donations-Riverbend Summer Reading	59,500	15,000	54,000
17	827-41920	Contributions & Donations-WMHS Foundation	3,141	3,141	-
18	828-41920	Contributions & Donations-The Orchard Group	-	1,000	-
19	100-41910	Rentals/Leases	15,000	18,884	20,000
20	100-41920	Other Contributions & Donations	-	1,700	1,700
21	100-41940	Textbook Sales & Rentals	8,000	846	850
22	100-41950	Services Provided Other LEAs	4,639	-	-
23	673-41950	Services Provided Other LEAs	21,300	-	-
24	100-41993	Refund Pr Yr Expenditures	140,000	87,467	-
25	100-41999	Other Misc Revenue	5,400	49,029	50,000
26	110-41999	Other Misc Revenue - Gifted & Talented	2,000	2,447	2,000
27	117-41999	Other Misc Revenue - State Diploma Funds	1,200	1,373	1,400
28	100-41999009	Garnishment Fees	5,100	5,531	5,500
29	100-41999012	Reimbursement of Transportation Cost	28,100	25,739	25,000
30	100-41999013	SFS Cost Reimbursement	120,000	129,205	129,500
31	100-41999014	Employee Reimbursement-Cellphone	2,500	1,649	1,650
32	100-41999018	Fingerprinting Fees	10,970	10,560	10,500
33	100-41999024	Employee Reimbursement-Uniforms	2,280	2,242	2,250
34	100-41999041	Bus Use Fees-Outside LEA	10,600	8,688	8,400
35	100-41999042	Restitution	740	10,641	350
36	100-41999045	Field Trip Fees	68,000	61,927	62,000
37	100-41999046	Extra Duty Pay Reimbursement	126,000	135,856	136,000
38	100-41999047	Substitute Pay Reimbursement	65,000	98,676	100,000
39	100-41999056	Extended Leave Reimbursement	230,000	181,421	182,000
40	100-41999092	Parapro Test Rebate	-	450	500
41	100-41999122	Bus Use Fees - Schools	200,000	179,319	180,000
42	100-41999143	Student of the Year	2,000	2,065	2,065
43	810-41999008	QSM Grant Revenue-Jack Hayes Elementary	650	640	4,500
44	810-41999049	QSM Grant Revenue-Richwood High School	716	716	-
45	810-41999053	QSM Grant Revenue-Good Hope Middle School	750	750	-
46	810-41999113	QSM Grant Revenue-Lenwil Elementary	749	749	-
47	810-41999141	QSM Grant Revenue-Calhoun Middle School	1,457	1,457	-

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
48		Total Local Revenues	22,475,975	22,167,692	22,763,841
49	100-43110	Minimum Foundation Program (MFP)	118,331,859	118,331,852	116,855,660
50	123-43110	MFP Supplemental Course	223,418	223,418	503,565
51	124-43110	MFP Career Development	49,504	49,504	50,350
52	127-43110	MFP High Cost Services (Special Needs)	30,482	30,482	30,482
53	100-43120	16th Section Land Fund Interest	8,956	-	8,956
54	100-43190	Other Unrestricted State Revenue	-	1,859	1,859
55	100-43190036	WMHS-License Plate	1,000	948	950
56	100-43230	Professional Improvement Program (PIP)	95,000	55,331	55,331
57	100-43255	NonPublic Textbook Administration	2,314	2,236	2,250
58	100-43810	Revenue Sharing Const Tax	187,635	187,632	187,632
59	100-43815	Revenue Sharing-Other Taxes	629,571	629,555	629,555
60	100-43910	PIPS Retirement Contributions	28,000	14,109	14,109
61	121-43290	State Appropriation-Certified Supplement (One-Time)	678,740	678,740	-
62		Total State Revenues	120,266,479	120,205,666	118,340,699
63	100-44330019	JROTC-Navy (OPHS)	72,650	72,636	72,007
64	100-44330036	JROTC-Air Force (WMHS)	24,217	33,390	41,066
65	100-44330046	JROTC-Navy (WOHS)	48,000	49,851	52,951
66	100-44330049	JROTC-Army (RHS)	52,100	52,109	70,985
67	118-44580	FEMA-Disaster Relief - March 2016 Flooding	195,000	193,728	-
68		Total Federal Revenues	391,967	401,715	237,009
OTHER FINANCING SOURCES					
69	100-45300	Sale/Disposal of Property	9,000	7,763	7,800
70	100-45320	Insurance Proceeds from Losses	5,113	5,113	5,000
71	100-45220	Operating Transfers In (Local Grant Funds)	4,521	-	-
72		Intrafund Transfers within General Fund:			
73	100-45220	Operating Transfers In (March 2014 Storm Damage)	175,000	174,960	-
74	102-45220	Operating Transfers In (Air Conditioning Redemption)	105,202	105,202	545,304
75	107-45220	Operating Transfers In (Credit Recovery)	17,272	17,272	17,300
76	110-45220	Operating Transfers In (Gifted and Talented)	39,000	39,000	39,000
77	118-45220	Operating Transfers In (FEMA)	50,518	50,518	-
78	121-45220	Operating Transfers In (HB1 Supplement)	671,061	671,061	-
79	128-45220	Operating Transfers In (Southern Regional Ed. Board)	4,421	-	10,509
80	***-45220	Eliminate IntrafundTransfers (In/Out)	(1,062,474)	(1,058,013)	(612,113)
81		Total Other Financing Sources	18,634	12,876	12,800
TOTAL REVENUES & OTHER FINANCING SOURCES					
82	Total Revenues & Other Financing Sources		143,153,055	142,787,949	141,354,349
EXPENDITURES					
Instruction - Regular Programs					

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
83	100-1100-00-000-5115	AIDES	13,121	14,173	14,173
84	100-1100-00-000-5121	CERTIFIED VACANCY	466,395	486,420	490,000
85	100-1100-00-000-5122	TEMPORARY INSTRUCTIONAL EMPLOYEE	35,095	23,640	30,000
86	100-1100-00-000-5123	SUBSTITUTES-TEACHER ONLY	805,333	769,725	775,000
87	100-1100-00-000-5210	GROUP INSURANCE	5,940	6,248	6,247
88	100-1100-00-000-5211	STATE LIFE	32	32	32
89	100-1100-00-000-5213	HRA 1000	-	-	-
90	100-1100-00-000-5225	MEDICARE	6,769	18,492	18,492
91	100-1100-00-000-5231	TRSL CONTRIBUTIONS	115,918	86,923	90,669
92	100-1100-00-000-5250	UNEMPLOYMENT BENEFITS	1,559	780	1,559
93	100-1100-00-000-5260	WORKERS COMPENSATION	24,611	24,611	24,611
94	100-1100-00-000-5270	RETIREE HEALTH BENEFITS	2,966,478	3,133,536	3,133,536
95	100-1100-00-000-5281	SICK LEAVE SEVERANCE	-	2,264	-
96	100-1100-00-000-5290	OTHER EMPLOYEE BENEFITS	5,000	-	-
97	100-1100-00-000-5430	REPAIRS & MAINTENACE	4,000	3,900	50,000
98	100-1100-00-000-5530	COMMUNICATIONS	-	-	-
99	100-1100-00-000-5582	TRAVEL	1,000	345	1,000
100	100-1100-00-000-5610	SUPPLIES	49,000	29,557	100,000
101	100-1100-00-000-561520	TECH SUPPLIES-INVENTORY	6,120	4,120	10,000
102	100-1100-00-062-5270	RETIREE HEALTH BENEFITS	34,447	34,258	34,258
103	100-1100-00-074-5582	READING INTERVENTION-TRAVEL	15	10	10
104	100-1105-00-000-5112	KINDERGARTEN TEACHER	2,428,204	2,430,187	2,492,817
105	100-1105-00-000-5115	KINDERGARTEN PARAPROFESSIONAL	13,121	13,121	13,121
106	100-1105-00-000-5210	KINDER-GROUP INSURANCE	468,689	471,293	471,293
107	100-1105-00-000-5211	KINDER-STATE LIFE	882	883	883
108	100-1105-00-000-5212	KINDER-KMG LIFE INSURANCE	621	622	622
109	100-1105-00-000-5213	KINDER-HRA 1000	4,000	4,000	4,000
110	100-1105-00-000-5214	KINDER-HSA775	460	460	460
111	100-1105-00-000-5225	KINDER-MEDICARE	32,897	37,000	37,895
112	100-1105-00-000-5231	KINDER-TRSL CONTRIBUTIONS	1,321,634	697,142	743,351
113	100-1105-00-000-5281	KINDER-SICK LEAVE SEVERANCE	10,000	6,305	10,000
114	100-1110-00-000-5112	ELEMENTARY TEACHER	21,194,912	20,975,591	21,517,363
115	100-1110-00-000-5115	ELEMENTARY PARAPROFESSIONAL	12,420	12,421	12,421
116	100-1110-00-000-5210	ELEM-GROUP INSURANCE	4,010,202	3,932,910	4,257,910
117	100-1110-00-000-5211	ELEM-STATE LIFE	6,224	6,105	6,105
118	100-1110-00-000-5212	ELEM-KMG LIFE INSURANCE	9,826	9,449	9,449
119	100-1110-00-000-5213	ELEM-HRA 1000	13,000	13,000	13,000
120	100-1110-00-000-5214	ELEM-HSA 775	8,705	7,495	7,495
121	100-1110-00-000-5225	ELEM-MEDICARE	290,885	324,716	332,572
122	100-1110-00-000-5231	ELEM-TRSL CONTRIBUTIONS	5,599,980	6,160,892	6,567,893
123	100-1110-00-000-5239	ELEM-LASERS CONTRIBUTIONS	14,939	14,989	15,343
124	100-1110-00-000-5281	ELEM-SICK LEAVE SEVERANCE	147,500	124,876	147,500
125	100-1110-00-074-5112	READING INTERVENTION-TEACHER	617,150	617,150	632,106
126	100-1110-00-074-5115	READING INTERVENTION-PARAPROFESSIONAL	57,230	20,480	20,480
127	100-1110-00-074-5210	READING INTERVENTION-GROUP INS	128,464	125,445	125,445
128	100-1110-00-074-5211	READING INTERVENTION-STATE LIFE	405	395	395
129	100-1110-00-074-5212	READING INTERVENTION-KMG LIFE	101	101	101
130	100-1110-00-074-5225	READING INTERVENTION-MEDICARE	9,514	9,790	10,007
131	100-1110-00-074-5231	READING INTERVENTION-TRSL CONTRIBUTIONS	171,027	177,392	188,768

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
132	100-1110-00-074-5281	READING INTERVENTION-SICK LEAVE SEVERANCE	2,500	2,264	2,500
133	100-1110-00-074-5582	READING INTERVENTION-TRAVEL	3,000	2,042	3,000
134	100-1110-00-103-5112	PIPS-TEACHER	5,488	5,488	5,488
135	100-1110-00-103-5225	PIPS-MEDICARE	53	53	53
136	100-1110-00-106-5112	READ 180-TEACHER	170,259	170,259	132,218
137	100-1110-00-106-5210	READ 180-GROUP INSURANCE	30,951	30,951	25,951
138	100-1110-00-106-5211	READ 180-STATE LIFE	324	324	324
139	100-1110-00-106-5225	READ 180-MEDICARE	1,975	2,198	2,245
140	100-1110-00-106-5231	READ 180-TRSL CONTRIBUTIONS	45,558	49,378	41,387
141	100-1130-00-000-5112	SECONDARY TEACHER	9,375,115	9,098,537	9,185,683
142	100-1130-00-000-5210	SECONDARY-GROUP INSURANCE	1,774,104	1,711,361	1,691,360
143	100-1130-00-000-5211	SECONDARY-STATE LIFE	3,629	3,495	3,495
144	100-1130-00-000-5212	SECONDARY-KMG LIFE INSURANCE	4,584	4,401	4,401
145	100-1130-00-000-5213	SECONDARY-HRA 1000	7,000	7,000	7,000
146	100-1130-00-000-5214	SECONDARY-HSA 775	3,114	3,066	3,066
147	100-1130-00-000-5225	SECONDARY-MEDICARE	129,627	141,274	144,600
148	100-1130-00-000-5231	SECONDARY-TRSL CONTRIBUTIONS	2,755,516	2,682,257	2,819,898
149	100-1130-00-000-5250	SECONDARY-UNEMPLOYMENT BENEFITS	80	40	80
150	100-1130-00-000-5281	SECONDARY-SICK LEAVE SEVERANCE	50,000	46,740	50,000
151	100-1130-00-103-5112	SECONDARY PIPS-TEACHER	2,873	2,874	2,874
152	100-1130-00-103-5225	SECONDARY PIPS-MEDICARE	19	19	19
153	100-1130-00-106-5112	READ 180-TEACHER	74,766	74,767	76,637
154	100-1130-00-106-5210	READ 180-GROUP INSURANCE	13,659	13,659	13,659
155	100-1130-00-106-5211	READ 180-STATE LIFE	32	32	32
156	100-1130-00-106-5225	READ 180-MEDICARE	1,040	1,164	1,191
157	100-1130-00-106-5231	READ 180-TRSL CONTRIBUTIONS	21,143	23,408	24,933
158	100-1130-00-111-5112	CREDIT RECOVERY-TEACHER	32,175	29,700	30,635
159	100-1130-00-111-5210	CREDIT RECOVERY-GROUP INSURANCE	6,849	6,269	6,269
160	100-1130-00-111-5225	CREDIT RECOVERY-MEDICARE	460	486	500
161	100-1130-00-111-5231	CREDIT RECOVERY-TRSL CONTRIBUTIONS	8,867	9,277	9,926
162	Instruction - Regular Programs Total		55,638,585	54,956,027	56,707,806
School Instructional Fund Allocations					
163	100-1100-85-000-5430	REPAIRS & MAINTENACE	-	395	-
164	100-1100-85-000-5442	COPIER RENTALS	-	63,854	-
165	100-1100-85-000-5530	POSTAGE/ONLINE SERVICES	-	6,564	-
166	100-1100-85-000-5550	PRINTING & BINDING	-	159,367	-
167	100-1100-85-000-5610	SUPPLIES-ALLOCATION - \$20 PER STUDENT	362,534	35,569	430,062
168	100-1100-85-000-561020	TECH SUPPLIES	-	34,468	-
169	100-1100-85-000-5615	INVENTORY/SUPPLIES	-	1,170	-
170	100-1100-85-000-561520	TECH SUPPLIES-INVENTORY	-	55,239	-
171	100-1100-85-000-5642	TEXTBOOKS	-	935	-
172	School Instructional Fund Allocations Total		362,534	357,561	430,062
Instruction - Special Education					
173	100-1200-00-000-5260	SPECIAL ED-WORKERS COMPENSATION	11,371	11,371	11,371
174	100-1210-00-000-5112	SPECIAL ED-TEACHER	3,423,696	3,398,275	3,290,839
175	100-1210-00-000-5115	SPECIAL ED- AIDE	1,817,867	1,806,957	1,806,957
176	100-1210-00-000-5120	SPECIAL ED-TEMPORARY EMPLOYEES	770	2,090	2,090
177	100-1210-00-000-5121	SPECIAL ED-CERTIFIED VACANCY	1,402	413	413

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
178	100-1210-00-000-5123	SPED-SUBSTITUTES-TEACHER	118,065	101,910	102,000
179	100-1210-00-000-5124	SPED-SUBSTITUTES(NON-TEACHERS)	22,820	24,553	25,000
180	100-1210-00-000-5125	SPED-LONG-TERM SUBSTITUTES-SUPPORT	179,315	179,825	180,000
181	100-1210-00-000-5210	SPED-GROUP INSURANCE	1,173,561	1,148,997	1,123,997
182	100-1210-00-000-5211	SPED-STATE LIFE	3,482	3,462	3,462
183	100-1210-00-000-5212	SPED-KMG LIFE INS	1,389	1,245	1,245
184	100-1210-00-000-5213	SPED-HRA 1000	5,000	5,000	5,000
185	100-1210-00-000-5214	SPED-HSA 775	2,250	1,375	1,375
186	100-1210-00-000-5225	SPED-MEDICARE	74,709	80,572	81,778
187	100-1210-00-000-5231	SPED-TRSL CONTRIBUTIONS	1,399,522	1,377,484	1,405,540
188	100-1210-00-000-5233	SPED-LSERS CONTRIBUTIONS	3,689	2,731	2,761
189	100-1210-00-000-5239	SPED-LASERS CONTRIBUTIONS	17,006	17,057	17,411
190	100-1210-00-000-5270	SPED-RETIREE HEALTH BENEFITS	699,453	800,358	711,847
191	100-1210-00-000-5281	SPED-SICK LEAVE SEVERANCE	40,000	22,851	40,000
192	100-1210-00-000-5290	SPED-OTHER EMPLOYEE BENEFITS	-	-	5,000
193	100-1210-00-103-5112	SPED PIPS-TEACHER	4,727	4,728	4,728
194	100-1210-00-103-5225	SPED PIPS-MEDICARE	48	48	48
195	100-1211-00-000-5112	SPED RESOURCE-TEACHER	645,330	645,330	663,558
196	100-1211-00-000-5210	SPED RESOURCE-GROUP INS	115,140	113,127	113,127
197	100-1211-00-000-5211	SPED RESOURCE-STATE LIFE	29	30	30
198	100-1211-00-000-5212	SPED RESOURCE-KMG LIFE INS	405	405	405
199	100-1211-00-000-5213	SPED RESOURCE-HRA 1000	2,000	2,000	2,000
200	100-1211-00-000-5225	SPED RESOURCE-MEDICARE	8,444	9,642	9,893
201	100-1211-00-000-5231	SPED RESOURCE-TRSL CONTRIBUTIONS	187,572	183,159	195,536
202	100-1211-00-000-5239	SPED RESOURCE-LASERS CONTRIBUTIONS	20,080	20,896	21,427
203	100-1211-00-000-5250	SPED RESOURCE-UNEMPLOYMENT BENEFITS	3,441	1,721	3,441
204	100-1211-00-000-5281	SPED RESOURCE-SICK LEAVE SEVERANCE	-	362	-
205	100-1214-00-000-5112	SPED ADAPTED PE-TEACHER	27,899	27,899	27,899
206	100-1214-00-000-5210	SPED ADAPTED PE-GROUP INSURANCE	6,662	6,663	6,663
207	100-1214-00-000-5211	SPED ADAPTED PE-STATE LIFE	54	54	54
208	100-1214-00-000-5225	SPED ADAPTED PE-MEDICARE	388	409	409
209	100-1214-00-000-5231	SPED ADAPTED PE-TRSL CONTRIBUTIONS	11,983	8,153	8,504
210	100-1216-00-000-5112	SPED PRESCHOOL-TEACHER	333,000	330,984	330,984
211	100-1216-00-000-5115	SPED PRESCHOOL-AIDE	148,000	147,300	147,300
212	100-1216-00-000-5210	SPED PRESCHOOL-GROUP INSURANCE	115,307	112,446	112,446
213	100-1216-00-000-5211	SPED PRESCHOOL-STATE LIFE	149	133	133
214	100-1216-00-000-5212	SPED PRESCHOOL-KMG LIFE INSURANCE	700	672	672
215	100-1216-00-000-5225	SPED PRESCHOOL-MEDICARE	6,335	7,180	7,180
216	100-1216-00-000-5231	SPED PRESCHOOL-TRSL CONTRIBUTIONS	124,000	137,429	143,352
217	100-1216-00-000-5281	SPED PRESCHOOL-SICK LEAVE SEVERANCE	13,500	13,922	13,500
218	Instruction - Special Education Total		10,770,560	11,567,041	10,631,375
Instruction - Gifted Talented Program					
219	100-1220-00-000-5112	GIFTED TALENTED-TEACHER	1,118,818	1,118,818	1,223,571
220	100-1220-00-000-5123	GIFTED TALENTED-SUBSTITUTES-TEACHER	9,862	8,083	10,000
221	100-1220-00-000-5210	GIFTED TALENTED-GROUP INSURANCE	192,711	191,361	201,361
222	100-1220-00-000-5211	GIFTED TALENTED-STATE LIFE	27	27	27
223	100-1220-00-000-5212	GIFTED TALENTED-KMG LIFE INS	551	551	551
224	100-1220-00-000-5225	GIFTED TALENTED-MEDICARE	15,751	17,616	18,002

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
225	100-1220-00-000-5231	GIFTED TALENTED-TRSL CONTRIBUTIONS	300,886	303,082	343,388
226	100-1220-00-000-5239	GIFTED TALENTED-LASERS CONTRIBUTIONS	7,836	7,121	7,298
227	100-1220-00-000-5270	GIFTED TALENTED-RETIREE HEALTH BENEFITS	89,328	(2,680)	91,212
228	100-1220-00-000-5281	GIFTED-TALENTED-SICK LEAVE SEVERANCE	7,200	7,009	7,200
229	Instruction - Gifted Talented Program Total		1,742,970	1,650,988	1,902,610
Instruction - Career & Technical Education					
230	100-1300-00-000-5123	CTE-SUBSTITUTES-TEACHER ONLY	53,335	48,580	50,000
231	100-1300-00-000-5225	CTE-MEDICARE	773	705	705
232	100-1300-00-000-5231	CTE-TRSL CONTRIBUTIONS	2,119	2,002	2,088
233	100-1300-00-000-5270	CTE-RETIREE HEALTH BENEFITS	120,336	125,177	125,177
234	100-1310-00-000-5112	AGRISCIENCE TEACHER	307,791	310,738	358,281
235	100-1310-00-000-5210	AGRISCIENCE-GROUP INSURANCE	45,598	45,511	50,511
236	100-1310-00-000-5212	AGRISCIENCE-KMG LIFE INSURANCE	323	323	323
237	100-1310-00-000-5225	AGRISCIENCE-MEDICARE	4,384	4,852	4,947
238	100-1310-00-000-5231	AGRISCIENCE-TRSL CONTRIBUTIONS	88,761	91,817	108,439
239	100-1340-00-000-5112	HOME LIVING-TEACHER	545,678	541,706	591,758
240	100-1340-00-000-5210	HOME LIVING-GROUP INSURANCE	73,846	72,424	77,424
241	100-1340-00-000-5211	HOME LIVING-STATE LIFE	35	35	35
242	100-1340-00-000-5212	HOME LIVING-KMG LIFE INSURANCE	330	331	331
243	100-1340-00-000-5214	HOME LIVING-HSA 775	200	700	700
244	100-1340-00-000-5225	HOME LIVING-MEDICARE	7,728	8,603	8,806
245	100-1340-00-000-5231	HOME LIVING-TRSL CONTRIBUTIONS	163,856	163,673	184,041
246	100-1350-00-000-5112	TRADE&INDUSTRY-TEACHER	40,399	38,850	39,785
247	100-1350-00-000-5120	TRADE&INDUSTRY-TEMP EMPLOYEE	35,200	35,600	35,600
248	100-1350-00-000-5210	TRADE&INDUSTRY-GROUP INSURANCE	6,849	6,850	6,850
249	100-1350-00-000-5225	TRADE&INDUSTRY-MEDICARE	1,095	1,012	1,026
250	100-1350-00-000-5231	TRADE&INDUSTRY-TRSL CONTRIBUTIONS	11,951	11,290	12,026
251	100-1360-00-000-5112	BUSINESS EDUCATION-TEACHER	539,839	532,313	505,867
252	100-1360-00-000-5210	BUSINESS ED-GROUP INSURANCE	88,087	86,585	81,585
253	100-1360-00-000-5211	BUSINESS ED-STATE LIFE	648	648	648
254	100-1360-00-000-5212	BUSINESS ED-KMG LIFE INSURANCE	61	62	62
255	100-1360-00-000-5225	BUSINESS ED-MEDICARE	6,870	7,606	7,789
256	100-1360-00-000-5231	BUSINESS ED-TRSL CONTRIBUTIONS	136,252	132,373	130,546
257	100-1360-00-000-5281	BUSINESS ED-SICK LEAVE SEVERANCE	6,500	-	6,500
258	100-1370-00-000-5231	HEALTH SCIENCE-TRSL CONTRIBUTIONS	1,408	-	-
259	100-1390-00-000-5112	OTHER CTE-TEACHER	125,898	122,594	125,398
260	100-1390-00-000-5210	OTHER CTE-GROUP INSURANCE	28,630	27,705	27,705
261	100-1390-00-000-5225	OTHER CTE-MEDICARE	1,675	1,820	1,861
262	100-1390-00-000-5231	OTHER CTE-TRSL CONTRIBUTIONS	39,010	36,372	38,686
263	100-1390-00-077-5113	STUDENT COE-SPECIALIST	41,359	38,273	38,273
264	100-1390-00-077-5210	STUDENT COE-GROUP INSURANCE	6,446	5,940	5,940
265	100-1390-00-077-5225	STUDENT COE-MEDICARE	601	619	619
266	100-1390-00-077-5231	STUDENT COE-TRSL CONTRIBUTIONS	11,209	11,463	11,957
267	Instruction - Career & Technical Education Total		2,545,080	2,515,152	2,642,289
Instruction - Other Programs-Band					
268	100-1410-00-000-5112	BAND(HS)-INSTRUCTOR	379,712	344,203	351,681
269	100-1410-00-000-5123	BAND(HS)-SUBSTITUTES-TEACHER ONLY	2,407	1,818	2,000
270	100-1410-00-000-5210	BAND(HS)-GROUP INSURANCE	31,662	31,479	31,479
271	100-1410-00-000-5211	BAND(HS)-STATE LIFE	324	324	324

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
272	100-1410-00-000-5212	BAND(HS)-KMG LIFE INS	327	327	327
273	100-1410-00-000-5213	BAND(HS)-HRA 1000	1,000	1,000	1,000
274	100-1410-00-000-5214	BAND(HS)-HSA 775	840	840	840
275	100-1410-00-000-5225	BAND(HS)-MEDICARE	5,083	5,410	5,518
276	100-1410-00-000-5231	BAND(HS)-TRSL CONTRIBUTIONS	102,598	100,229	106,538
277	100-1410-00-000-5522	BAND(HS)-PROPERTY INSURANCE	351	178	200
278	100-1411-00-000-5112	BAND(MS)-INSTRUCTOR	337,026	339,064	346,075
279	100-1411-00-000-5123	BAND(MS)-SUBSTITUTES-TEACHER ONLY	13,755	12,675	13,000
280	100-1411-00-000-5210	BAND(MS)-GROUP INSURANCE	44,274	44,275	44,275
281	100-1411-00-000-5211	BAND(MS)-STATE LIFE	324	324	324
282	100-1411-00-000-5212	BAND(MS)-KMG LIFE INSURANCE	58	59	59
283	100-1411-00-000-5214	BAND(MS)-HSA 775	1,075	775	775
284	100-1411-00-000-5225	BAND(MS)-MEDICARE	4,434	4,790	4,885
285	100-1411-00-000-5231	BAND(MS)-TRSL CONTRIBUTIONS	97,469	98,576	104,690
286	100-1411-00-000-5610	BAND(MS)-SUPPLIES	-	578	-
287	100-1411-00-000-5615	BAND(MS)-INVENTORY/SUPPLIES	30,000	17,987	50,000
288	Instruction - Other Programs-Band Total		1,052,719	1,004,911	1,063,990
Instruction - Other Programs-Choir					
289	100-1412-00-000-5112	CHOIR(HS)-TEACHER	61,605	61,147	62,082
290	100-1412-00-000-5210	CHOIR(HS)-GROUP INSURANCE	5,975	5,975	5,975
291	100-1412-00-000-5225	CHOIR(HS)-MEDICARE	877	933	947
292	100-1412-00-000-5231	CHOIR(HS)-TRSL CONTRIBUTIONS	17,045	16,972	17,952
293	100-1413-00-000-5112	CHOIR(MS)-TEACHER	4,833	4,667	14,482
294	100-1413-00-000-5130	CHOIR(HS)-EXTRA DUTY PAY	200	200	200
295	100-1413-00-000-5225	CHOIR(MS)-MEDICARE	381	998	1,134
296	100-1413-00-000-5231	CHOIR(MS)-TRSL CONTRIBUTIONS	16,156	17,214	20,318
297	Instruction - Other Programs-Choir Total		107,072	108,106	123,090
Athletic Programs					
298	100-1414-00-000-5112	CHEER-INSTRUCTOR	2,150	2,150	2,150
299	100-1414-89-000-5112	CHEER-INSTRUCTOR	127,377	110,471	110,471
300	100-1414-00-000-5130	CHEER-EXTRA WORK(OT)	1,350	1,350	1,350
301	100-1414-00-000-5225	CHEER-MEDICARE	50	46	46
302	100-1414-89-000-5225	CHEER-MEDICARE	1,816	1,450	1,450
303	100-1414-00-000-5231	CHEER-TRSL CONTRIBUTIONS	955	883	921
304	100-1414-89-000-5231	CHEER-TRSL CONTRIBUTIONS	30,345	27,551	29,385
305	100-1414-89-075-5120	CHEER-STUDENT COACH	42,799	62,221	64,000
306	100-1414-89-075-5225	CHEER-MEDICARE	621	902	943
307	100-1414-89-075-5231	CHEER-TRSL CONTRIBUTIONS	45	45	500
308	100-1420-89-000-5111	ATHLETIC DIRECTOR	100,060	91,926	91,926
309	100-1420-89-103-5111	ATHLETIC DIRECTOR-PIPS	170	170	-
310	100-1420-89-119-5111	ATHLETIC DIRECTOR-COACH SUPP(HS)	50,549	46,434	46,434
311	100-1420-89-000-5112	HEAD COACH	369,041	343,829	349,438
312	100-1420-89-103-5112	HEAD COACH-PIPS	2,040	1,870	1,870
313	100-1420-89-118-5112	COACHING SUPPLEMENT (MS)	293,701	317,918	317,918
314	100-1420-89-119-5112	COACHING SUPPLEMENT (HS)	602,555	620,352	620,352
315	100-1420-89-000-5115	PARAPROFESSIONALS	11,200	11,078	11,078
316	100-1420-00-046-5120	STUDENT COACHES	907	227	1,000
317	100-1420-00-046-5130	COACH EXTRA DUTY PAY	-	550	1,000
318	100-1420-00-075-5120	NON-FACULTY COACHES	(200)	(200)	-

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
319	100-1420-89-075-5120	STUDENT COACHES	92,736	63,361	65,000
320	100-1420-89-124-5122	TEMPORARY INSTRUCTIONAL EMPLOYEE	120,000	117,969	117,969
321	100-1420-89-000-5130	COACH EXTRA SUMMER WORK(OT)	75,300	66,911	66,911
322	100-1420-89-000-5210	GROUP INSURANCE	70,390	64,241	64,241
323	100-1420-89-119-5210	GROUP INSURANCE	-	926	926
324	100-1420-89-000-5213	HRA 1000	1,000	1,000	1,000
325	100-1420-00-000-5225	MEDICARE	300	-	-
326	100-1420-00-046-5225	MEDICARE	13	10	10
327	100-1420-00-075-5225	MEDICARE	(2)	(3)	-
328	100-1420-89-000-5225	MEDICARE	7,092	7,103	7,184
329	100-1420-89-075-5225	MEDICARE	2,124	917	943
330	100-1420-89-118-5225	COACH SUPPL (MS)-MEDICARE	3,714	4,116	4,116
331	100-1420-89-119-5225	COACH SUPP(HS)-MEDICARE	8,197	8,532	8,532
332	100-1420-89-124-5225	NON-FACULTY COACHES-MEDICARE	2,000	1,706	1,706
333	100-1420-00-000-5231	TRSL CONTRIBUTIONS	12,574	-	-
334	100-1420-00-046-5231	TRSL CONTRIBUTIONS	-	140	146
335	100-1420-89-000-5231	TRSL CONTRIBUTIONS	130,648	129,794	136,607
336	100-1420-89-075-5231	TRSL CONTRIBUTIONS	1,646	293	1,000
337	100-1420-89-118-5231	COACH SUPP(MS)-TRSL CONTRIBUTIONS	68,009	75,804	83,598
338	100-1420-89-119-5231	COACH SUPP(HS)-TRSL CONTRIBUTIONS	162,705	163,493	177,365
339	100-1420-89-124-5231	NON-FACULTY COACHES-TRSL CONTRIBUTIONS	4,000	3,506	31,380
340	100-1420-89-000-5233	LSERS CONTRIBUTIONS	109	109	109
341	100-1420-89-118-5233	COACH SUPP(MS)-LSERS CONTRIBUTIONS	876	1,092	1,005
342	100-1420-89-075-5250	UNEMPLOYMENT BENEFITS	374	-	374
343	100-1420-89-000-5340	TECHNICALSERVICES	2,850	2,650	2,850
344	100-1420-89-000-5430	REPAIRS & MAINTENACE	22,279	25,214	25,000
345	100-1420-89-000-5529	CATATROPHIC INSURANCE	15,699	15,699	16,000
346	100-1420-89-000-5610	SUPPLIES	2,429	1,518	2,429
347	100-1420-89-000-5615	INVENTORY/SUPPLIES	1,650	1,650	1,650
348	100-2139-89-000-5118	ATHLETIC TRAINERS	254,242	248,830	248,830
349	100-2139-89-000-5210	ATH TRAINERS-GROUP INSURANCE	30,220	29,713	29,713
350	100-2139-89-000-5211	ATH TRAINERS-STATE LIFE	351	351	351
351	100-2139-89-000-5225	ATH TRAINERS-MEDICARE	3,645	3,874	3,874
352	100-2139-89-000-5231	ATH TRAINERS-TRSL CONTRIBUTIONS	67,972	71,969	75,073
353	100-2139-89-000-5290	ATH TRAINERS-OTHER EMPLOYEE BENEFITS	547	375	1,547
354	100-2139-89-000-5524	ATH TRAINERS-E&O INSURANCE	691	691	909
355	100-2139-89-000-5530	ATH TRAINERS-COMMUNICATIONS	2,011	2,100	2,011
356	100-2139-89-000-5582	ATH TRAINERS-TRAVEL	1,500	2,835	3,000
357	100-2139-89-000-5610	ATH TRAINERS-SUPPLIES	1,250	1,250	520
358	100-2139-89-000-5810	ATH TRAINERS-DUES & FEES	1,230	1,330	1,330
359	100-2219-89-000-5582	DISTRICT ADMIN-TRAVEL	2,000	216	500
360	100-2650-89-000-5523	FLEET INSURANCE	3,578	3,578	3,600
361	Athletic Programs Total		2,815,480	2,766,086	2,841,541
JROTC Programs					
362	100-1450-00-000-5112	JROTC-INSTRUCTOR	453,771	432,964	439,507
363	100-1450-00-000-5210	JROTC-GROUP INSURANCE	25,251	23,762	23,762
364	100-1450-00-000-5225	JROTC-MEDICARE	6,614	6,750	6,845
365	100-1450-00-000-5231	JROTC-TRSL CONTRIBUTIONS	125,439	122,330	129,342
366	100-1450-00-000-5270	JROTC-RETIREE HEALTH BENEFITS	7,940	-	35,289

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unadudited) 2016-17	Budget 2017-18
367	100-1450-00-000-5430	JROTC-REPAIRS & MAINTENACE SVCS	6,986	584	1,500
368	100-1450-00-000-5582	JROTC-TRAVEL	2,500	-	-
369	100-1450-00-000-5610	JROTC-SUPPLIES	7,500	-	-
370	JROTC Programs Total		636,001	586,390	636,245
Alternative Instruction Programs					
371	100-1460-00-046-5112	AFTER SCHOOL-TEACHER	2,520	1,935	1,935
372	100-1460-00-046-5225	AFTER SCHOOL-MEDICARE	28	26	26
373	100-1460-00-046-5231	AFTER SCHOOL-TRSL CONTRIBUTIONS	642	493	514
374	100-1480-00-000-5112	ALTERNATIVE PRG-TEACHER	-	-	7,478
375	100-1480-00-000-5225	ALTERNATIVE PRG-MEDICARE	210	645	753
376	100-1480-00-000-5231	ALTERNATIVE PRG-TRSL CONTRIBUTIONS	14,244	11,858	14,358
377	100-1480-00-000-5270	ALTERNATIVE PRG-RETIREE HEALTH BENEFITS	35,689	-	-
378	100-1480-00-100-5225	OPTIONS PRG-MEDICARE	127	187	187
379	100-1480-00-100-5231	OPTIONS PRG-TRSL CONTRIBUTIONS	568	1,626	1,696
380	100-1480-00-100-5281	OPTIONS PRG-SICK LEAVE SEVERANCE	7,000	6,724	7,000
381	100-1480-00-110-5115	IN-SCH SUSPENSION-AIDES	55,426	55,426	55,426
382	100-1480-00-110-5210	IN-SCH SUSPENSION-GROUP INSURANCE	11,915	11,916	11,916
383	100-1480-00-110-5211	IN-SCH SUSPENSION-STATE LIFE	59	59	59
384	100-1480-00-110-5225	IN-SCH SUSPENSION-MEDICARE	750	801	801
385	100-1480-00-110-5231	IN-SCH SUSPENSION-TRSL CONTRIBUTIONS	14,463	15,347	16,008
386	Alternative Instruction Programs Total		143,641	107,043	118,157
Other Instructional Programs					
387	100-1400-00-000-5260	WORKERS COMPENSATION	4,372	4,372	4,372
388	100-1400-00-000-5270	RETIREE HEALTH BENEFITS	111,452	172,972	137,134
389	100-1490-00-000-5270	OTHER INSTRUCTIONAL PRG-RETIREE HEALTH BENEFITS	7,582	-	-
390	Other Instructional Programs Total		123,406	177,344	141,506
Language Acquisition Program					
391	100-1520-53-000-5112	ESL TEACHER	128,467	128,324	2,804
392	100-1520-53-000-5210	ESL GROUP INSURANCE	23,000	23,814	-
393	100-1520-53-000-5211	ESL-STATE LIFE	324	324	-
394	100-1520-00-000-5225	ESL-MEDICARE	119	-	-
395	100-1520-53-000-5225	ESL MEDICARE	1,648	1,772	41
396	100-1520-00-000-5231	ESL-TRSL CONTRIBUTIONS	2,096	-	-
397	100-1520-53-000-5231	ESL TRSL CONTRIBUTIONS	33,983	36,130	746
398	100-1520-00-000-5270	ESL-RETIREE HEALTH BENEFITS	15,552	-	-
399	100-1520-53-000-5582	ESL TRAVEL	5,500	2,996	-
400	100-1520-00-046-5130	ESL-EXTRA DUTY PAY	135	135	135
401	100-1520-00-046-5225	ESL-EXTRA DUTY-MEDICARE	1	2	2
402	100-1520-00-046-5231	ESL-EXTRA DUTY-TRSL CONTRIBUTIONS	34	34	35
403	Language Acquisition Program Total		210,859	193,531	3,763
Child Welfare & Attendance Services					
404	100-2111-73-000-5111	DIRECTOR OF CHILD WELFARE	100,644	99,985	99,985
405	100-2111-73-000-5210	GROUP INSURANCE	5,845	5,905	5,905
406	100-2111-73-000-5225	MEDICARE	1,382	1,430	1,430
407	100-2111-73-000-5231	TRSL CONTRIBUTIONS	24,593	25,496	26,596
408	100-2111-73-000-561020	TECH SUPPLIES	1,000	-	1,000
409	100-2110-73-000-5114	ADMINISTRATIVE ASSISTANT	31,430	30,322	30,322
410	100-2110-73-000-5210	GROUP INSURANCE	5,819	6,251	6,251

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unadudited) 2016-17	Budget 2017-18
411	100-2110-73-000-5211	STATE LIFE	32	32	32
412	100-2110-73-000-5225	MEDICARE	388	405	405
413	100-2110-73-000-5231	TRSL CONTRIBUTIONS	7,352	7,732	8,066
414	100-2110-00-000-5270	RETIREE HEALTH BENEFITS	25,606	-	192,068
415	100-2110-73-000-5300	PROFESSIONAL & TECH SVCS	9,561	5,375	12,000
416	100-2110-73-000-5442	COPIER RENTAL	1,400	1,313	1,400
417	100-2110-73-000-5530	POSTAGE	500	381	500
418	100-2110-73-000-5550	PRINTING & BINDING	1,500	499	1,500
419	100-2110-73-000-5582	TRAVEL	1,200	1,088	1,200
420	100-2110-73-000-5610	SUPPLIES	3,000	1,466	3,000
421	100-2110-73-000-561020	TECH SUPPLIES	1,000	740	1,000
422	100-2110-73-000-5615	INVENTORY/SUPPLIES	120	-	-
423	100-2110-73-000-5626	GASOLINE	1,100	761	1,100
424	100-2650-73-000-5523	AUTO INSURANCE	398	398	818
425	100-1480-73-110-5112	ISS & SAT SCH-TEACHER	6,774	6,240	6,240
426	100-1480-73-110-5115	ISS & SAT SCH-AIDES	5,221	5,620	5,620
427	100-1480-73-110-5120	ISS & SAT SCH-STUDENT WORKER	1,760	2,080	2,080
428	100-1480-73-110-5225	ISS & SAT SCH-MEDICARE	172	172	172
429	100-1480-73-110-5231	ISS & SAT SCH-TRSL CONTRIBUTIONS	3,052	2,984	3,155
430	100-2620-73-110-5116	ISS & SAT SCH-CUSTODIAN	2,177	2,430	2,430
431	100-2620-73-110-5225	ISS & SAT SCH-MEDICARE	12	13	13
432	100-2620-73-110-5233	ISS & SAT SCH-LSERS CONTRIBUTIONS	595	663	671
433	100-1100-73-184-5610	PBIS SUPPLIES	120	-	-
434	100-2190-73-184-5610	PBIS SCHOOL ALLOC-SUPPLIES	32,000	28,594	32,600
435	Child Welfare & Attendance Services Total		275,753	238,375	447,559
School Counseling Services					
436	100-2100-00-000-5260	WORKERS COMPENSATION	601	601	601
437	100-2100-00-000-5270	RETIREE HEALTH BENEFITS	-	513,402	115,612
438	100-2122-00-000-5113	SCHOOL COUNSELORS	1,446,662	1,451,682	1,498,052
439	100-2122-00-000-5114	SECRETARY/CLERK	117,130	111,876	111,876
440	100-2122-00-000-5130	EXTRA DUTY PAY	4,575	4,575	4,575
441	100-2122-00-000-5210	GROUP INSURANCE	215,738	216,133	221,133
442	100-2122-00-000-5211	STATE LIFE	420	421	421
443	100-2122-00-000-5212	KMG LIFE INSURANCE	2,137	2,137	2,137
444	100-2122-00-000-5214	HSA 775	839	770	770
445	100-2122-00-000-5225	MEDICARE	21,688	24,469	24,469
446	100-2122-00-000-5231	TRSL CONTRIBUTIONS	442,790	446,250	477,817
447	100-2122-00-000-5270	RETIREE HEALTH BENEFITS	134,823	(364)	-
448	100-2122-00-000-5281	SICK LEAVE SEVERANCE	20,000	14,980	20,000
449	100-2122-00-103-5113	PIPS-COUNSELORS	4,077	4,078	4,078
450	100-2122-00-103-5225	PIPS-MEDICARE	17	18	18
451	School Counseling Services Total		2,411,497	2,791,028	2,481,559
Student Health Services					
452	100-2134-00-000-5118	SCHOOL NURSES	683,028	682,906	682,906
453	100-2134-00-000-5124	SUBSTITUTES(NON-TEACHERS)	147,600	146,100	146,100
454	100-2134-00-000-5210	GROUP INSURANCE	126,487	126,488	126,488
455	100-2134-00-000-5211	STATE LIFE	498	499	499
456	100-2134-00-000-5212	KMG LIFE INSURANCE	527	527	527
457	100-2134-00-000-5225	MEDICARE	12,110	12,786	12,786

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
458	100-2134-00-000-5231	TRSL CONTRIBUTIONS	196,057	195,769	204,207
459	100-2134-00-000-5270	RETIREE HEALTH BENEFITS	64,574	-	-
460	100-2134-00-000-5281	SICK LEAVE SEVERANCE	6,000	5,934	6,000
461	100-2840-83-000-5340	SCHOOL BASED HEALTH-TECHNICAL SERVICES	-	4,500	-
462	100-2130-00-078-5524	ERRORS & OMISSIONS INS	35,786	-	-
463	Student Health Services Total		1,272,667	1,175,509	1,179,513
Other Pupil Support Programs					
464	100-2180-00-046-5130	FAMILY INVOLVEMENT-EXTRA DUTY	2,070	1,560	2,000
465	100-2180-00-046-5225	FAMILY INVOLVEMENT-EXTRA DUTY-MEDICARE	35	20	20
466	100-2180-00-046-5231	FAMILY INVOLVEMENT-EXTRA DUTY-TRSL CONTR.	711	398	415
467	100-2190-00-000-5119	OTHER SALARIES	24,945	21,477	21,477
468	100-2190-00-000-5210	GROUP INSURANCE	12,636	10,785	10,785
469	100-2190-00-000-5225	MEDICARE	203	166	166
470	100-2190-00-000-5231	TRSL CONTRIBUTIONS	11,457	5,490	5,727
471	100-2190-00-000-5270	RETIREE HEALTH BENEFITS	29,373	-	-
472	100-2190-00-046-5130	EXTRA DUTY-(OVERTIME)	17,515	21,370	25,000
473	100-2190-00-046-5225	EXTRA DUTY-MEDICARE	248	301	301
474	100-2190-00-046-5231	EXTRA-DUTY-TRSL CONTRIBUTIONS	4,504	5,449	5,684
475	100-2190-00-110-5130	EXTRA DUTY-(OVERTIME)	-	588	-
476	100-2190-00-110-5225	EXTRA DUTY-MEDICARE	-	8	8
477	100-2190-00-110-5231	EXTRA-DUTY-TRSL CONTRIBUTIONS	-	150	156
478	100-2190-00-117-5113	GRADUATION COACHES	166,780	162,570	162,570
479	100-2190-00-117-5130	GRAD COACH-EXTRA WORK(OT)	-	-	-
480	100-2190-00-117-5210	GRAD COACH-GROUP INSURANCE	21,134	20,248	20,248
481	100-2190-00-117-5211	GRAD COACH-STATE LIFE	324	324	324
482	100-2190-00-117-5212	GRAD COACH-KMG LIFE INSURANCE	35	33	33
483	100-2190-00-117-5225	GRAD COACH-MEDICARE	2,335	2,530	2,530
484	100-2190-00-117-5231	GRAD COACH-TRSL CONTRIBUTIONS	45,028	48,269	50,349
485	100-2190-00-340-5115	HALL MONITOR-PARAPROFESSIONAL	89,495	86,897	86,897
486	100-2190-00-340-5210	HALL MONITOR-GROUP INSURANCE	17,768	17,262	17,262
487	100-2190-00-340-5211	HALL MONITOR-STATE LIFE	35	32	32
488	100-2190-00-340-5225	HALL MONITOR-MEDICARE	1,194	1,235	1,235
489	100-2190-00-340-5231	HALL MONITOR-TRSL CONTRIBUTIONS	23,096	23,777	24,802
490	100-2190-00-340-5281	HALL MONITOR-SICK LEAVE SEVERANCE	2,500	-	-
491	Other Pupil Support Programs Total		473,421	430,939	438,021
Pupil Support Services Department					
492	100-2113-61-000-5113	SOCIAL WORKER	170,809	195,766	195,766
493	100-2113-61-000-5210	SOCIAL WORK-GROUP INSURANCE	21,947	24,926	24,926
494	100-2113-61-000-5225	SOCIAL WORK-MEDICARE	2,399	2,989	2,989
495	100-2113-61-000-5231	SOCIAL WORK-TRSL CONTRIBUTIONS	45,595	56,504	58,915
496	100-2113-61-000-5582	SOCIAL WORK-TRAVEL	2,800	2,349	2,800
497	100-2113-61-000-5610	SOCIAL WORK-SUPPLIES	1,600	-	1,600
498	100-2130-61-000-5524	PUPIL SUPPORT-ERRORS & OMISSIONS INS	9,947	9,947	10,000
499	100-2140-61-000-5114	PUPIL SUPPORT-SECRETARY	21,705	20,177	20,177
500	100-2140-61-000-5210	PUPIL SUPPORT-GROUP INSURANCE	5,846	5,310	5,310
501	100-2140-61-000-5225	PUPIL SUPPORT-MEDICARE	283	465	465
502	100-2140-61-000-5231	PUPIL SUPPORT-TRSL CONTRIBUTIONS	5,535	5,145	5,367
503	100-2140-61-000-5281	PUPIL SUPPORT-SICK LEAVE SEVERANCE PAY	-	9,189	-
504	100-2140-61-000-5282	PUPIL SUPPORT-ANNUAL LEAVE SEVERANCE PAY	-	4,962	-

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
505	100-2140-61-000-5610	PUPIL SUPPORT-SUPPLIES	25,000	17,071	15,000
506	100-2140-61-000-561020	PUPIL SUPPORT-TECH SUPPLIES	12,000	10,042	5,000
507	Pupil Support Services Department Total		325,466	364,842	348,315
Psychology Services					
508	100-2143-00-000-5113	PSYCHOLOGISTS	4,724	4,360	4,360
509	100-2143-61-000-5113	PSYCHOLOGISTS	483,715	409,005	409,005
510	100-2143-61-000-5210	GROUP INSURANCE	52,410	44,367	44,367
511	100-2143-61-000-5212	KMG LIFE INSURANCE	773	637	637
512	100-2143-00-000-5225	MEDICARE	60	55	55
513	100-2143-61-000-5225	MEDICARE	6,916	6,352	6,352
514	100-2143-00-000-5231	TRSL CONTRIBUTIONS	1,204	1,112	1,160
515	100-2143-61-000-5231	TRSL CONTRIBUTIONS	110,952	101,129	105,650
516	100-2143-61-000-5239	LASERS CONTRIBUTIONS	25,352	23,513	24,817
517	100-2140-00-000-5270	RETIREE HEALTH BENEFITS	18,636	-	205,722
518	100-2143-00-000-5270	RETIREE HEALTH BENEFITS	27,606	-	-
519	100-2143-61-000-5582	TRAVEL	8,500	6,710	6,500
520	100-2143-61-000-5610	SUPPLIES	6,000	-	3,000
521	Psychology Services Total		746,848	597,240	811,625
Diagnostic Services					
522	100-2145-61-000-5113	EDUCATION DIAGNOSTICIANS	372,251	386,876	386,876
523	100-2145-61-000-5210	GROUP INSURANCE	59,372	59,750	59,750
524	100-2145-61-000-5212	KMG LIFE INSURANCE	872	824	824
525	100-2145-61-000-5225	MEDICARE	5,173	6,109	6,109
526	100-2145-61-000-5231	TRSL CONTRIBUTIONS	86,331	97,395	117,106
527	100-2145-00-000-5270	RETIREE HEALTH BENEFITS	25,611	-	-
528	100-2145-61-000-5281	SICK LEAVE SEVERANCE	6,943	14,378	6,943
529	100-2145-61-000-5550	PRINTING & BINDING	37	1,939	37
530	100-2145-61-000-5582	TRAVEL	5,500	5,981	5,500
531	100-2145-61-000-5610	SUPPLIES	2,000	-	1,000
532	100-2145-61-103-5113	THERAP/SPEC/COUNSELOR	1,241	1,231	1,241
533	100-2145-61-103-5225	MEDICARE	16	15	16
534	Diagnostic Services Total		565,347	574,498	585,402
Speech Therapy Services					
535	100-2152-61-000-5113	SPEECH THERAPISTS	1,156,965	1,127,382	1,127,382
536	100-2152-61-000-5210	GROUP INSURANCE	201,647	218,672	218,672
537	100-2152-61-000-5211	STATE LIFE	65	65	65
538	100-2152-61-000-5212	KMG LIFE INSURANCE	572	662	662
539	100-2152-61-000-5214	HSA 775	200	200	200
540	100-2152-61-000-5225	MEDICARE	17,430	17,350	17,350
541	100-2152-00-000-5231	SPEECH THERAPY-TRSL CONTRIBUTIONS	943	-	-
542	100-2152-61-000-5231	TRSL CONTRIBUTIONS	314,350	299,788	324,327
543	100-2150-00-000-5270	THERAPISTS-RETIREE HEALTH BENEFITS	94,969	(16,522)	-
544	100-2152-61-103-5113	SPEECH THERAPIST-PIPS	1,307	1,297	1,307
545	100-2152-61-103-5225	PIPS-MEDICARE	18	17	18
546	100-2154-00-000-5115	SIGN LANGUAGE INTERPRETERS	15,120	15,121	15,121
547	100-2154-00-000-5225	SIGN LANGUAGE-MEDICARE	222	235	235
548	100-2154-00-000-5231	SIGN LANGUAGE-TRSL CONTRIBUTIONS	4,125	4,130	4,308
549	100-2154-61-000-5115	SIGN LANGUAGE INTERPRETERS	28,551	-	-

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unadudited) 2016-17	Budget 2017-18
550	100-2154-61-000-5210	SIGN LANGUAGE-GROUP INSURANCE	494	-	-
551	100-2154-61-000-5225	SIGN LANGUAGE-MEDICARE	273	-	-
552	100-2154-61-000-5231	SIGN LANGUAGE-TRSL CONTRIBUTIONS	4,930	-	-
553	Speech Therapy Services Total		1,842,181	1,668,397	1,709,647
Occupational Therapy Services					
554	100-2160-00-000-5270	OT-RETIREE HEALTH BENEFITS	35,763	-	-
555	100-2161-61-000-5113	OCCUPATIONAL THERAPISTS	325,539	320,792	320,792
556	100-2161-61-000-5210	GROUP INSURANCE	51,297	51,956	51,956
557	100-2161-61-000-5225	MEDICARE	4,535	4,893	4,893
558	100-2161-61-000-5231	TRSL CONTRIBUTIONS	87,291	93,708	97,750
559	100-2166-61-000-5113	ORIENTATION MOBILITY THERAPISTS	42,133	41,799	41,799
560	100-2166-61-000-5210	GROUP INSURANCE	10,539	10,851	10,851
561	100-2166-61-000-5225	MEDICARE	1,815	635	635
562	100-2166-61-000-5231	TRSL CONTRIBUTIONS	12,420	12,362	12,895
563	100-2169-00-000-5113	OT-ORIENTATION MOBILITY THERAPISTS	108,071	58,159	58,159
564	100-2169-00-000-5210	OT-GROUP INSURANCE	17,644	17,645	17,645
565	100-2169-00-000-5212	OT-KMG LIFE INSURANCE	68	68	68
566	100-2169-00-000-5214	OT-HSA 775	200	200	200
567	100-2169-00-000-5225	OT-MEDICARE	1,483	946	946
568	100-2169-00-000-5231	OT-TRSL CONTRIBUTIONS	32,537	22,341	23,304
569	Occupational Therapy Services Total		731,335	636,355	641,893
Instructional Support Programs					
570	100-2200-00-000-5260	WORKERS COMPENSATION	5,760	5,760	5,760
571	100-2200-00-000-5270	RETIREE HEALTH BENEFITS	41,747	525,436	370,403
572	100-2211-00-000-5270	REGULAR PRG-RETIREE HEALTH INS	-	(153)	-
573	100-2213-00-000-5111	GIFTED TALENTED-SUPERVISOR	47,163	45,194	45,194
574	100-2213-00-000-5210	GIFTED TALENTED-GROUP INSURANCE	5,392	5,393	5,393
575	100-2213-00-000-5225	GIFTED TALENTED-MEDICARE	570	602	602
576	100-2213-00-000-5231	GIFTED TALENTED-TRSL CONTRIBUTIONS	10,978	11,525	12,022
577	100-2213-00-000-5270	GIFTED TALENTED-RETIREE HEALTH INS	2,262	-	2,646
578	100-2215-00-000-5270	CTE-RETIREE HEALTH BENEFITS	3,098	-	-
579	100-2219-00-000-5270	OTHER PROGRAMS-RETIREE HEALTH INS	8,082	(15,945)	-
580	Instructional Support Programs Total		125,052	577,812	442,020
School-Based Curriculum Programs					
581	100-2220-00-000-5113	SCHOOL CURRICULUM COORDINATORS	1,004,135	972,883	1,023,809
582	100-2220-00-000-5130	CURRICULUM-EXTRA WORK(OT)	175	175	-
583	100-2220-00-000-5210	CURRICULUM-GROUP INSURANCE	122,632	122,380	127,380
584	100-2220-00-000-5211	CURRICULUM-STATE LIFE	29	30	30
585	100-2220-00-000-5212	CURRICULUM-KMG LIFE INSURANCE	302	302	302
586	100-2220-00-000-5214	CURRICULUM-HSA775	500	500	500
587	100-2220-00-000-5225	CURRICULUM-MEDICARE	14,188	15,165	15,165
588	100-2220-00-000-5231	CURRICULUM-TRSL CONTRIBUTIONS	254,421	248,525	272,783
589	100-2220-00-000-5270	CURRICULUM-RETIREE HEALTH BENEFITS	114,867	(639)	4,927
590	100-2220-00-000-5281	CURRICULUM-SICK LEAVE SEVERANCE	14,300	21,500	14,000
591	100-2220-00-103-5113	CURRICULUM-PIPS-COORDINATOR	3,026	2,913	2,913
592	100-2220-00-103-5225	CURRICULUM-PIPS -MEDICARE	39	38	38
593	100-2231-00-103-5113	STAFF TRAINING-REGULAR-PIPS-SPECIALIST	2,568	2,568	2,568
594	100-2231-00-103-5225	STAFF TRAINING-REGULAR-PIPS-MEDICARE	15	16	16

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
595	School-Based Curriculum Programs Total		1,531,197	1,386,356	1,464,431
Professional Development Services					
596	100-2239-00-505-5130	STAFF TRAINING OTHER-EXTRA WORK(OT)	246	537	1,500
597	100-2239-00-505-5225	STAFF TRAINING OTHER-MEDICARE	7	9	9
598	100-2239-00-505-5231	STAFF TRAINING OTHER-TRSL CONTRIBUTIONS	127	153	160
599	Professional Development Services Total		380	699	1,669
Library Services					
600	100-2252-00-000-5112	LIBRARIANS	1,470,472	1,476,288	1,516,500
601	100-2252-00-000-5115	LIBRARY AIDES	167,282	172,018	172,018
602	100-2252-00-000-5210	GROUP INSURANCE	310,677	312,366	317,366
603	100-2252-00-000-5211	STATE LIFE	124	124	124
604	100-2252-00-000-5212	KMG LIFE INSURANCE	474	452	452
605	100-2252-00-000-5213	HRA 1000	1,000	1,000	1,000
606	100-2252-00-000-5225	MEDICARE	20,644	23,002	23,002
607	100-2252-00-000-5231	TRSL CONTRIBUTIONS	445,416	446,140	476,065
608	100-2252-00-000-5270	RETIREE HEALTH BENEFITS	151,925	(1,137)	-
609	100-2252-00-000-5281	SICK LEAVE SEVERANCE	7,500	6,369	7,500
610	Library Services Total		2,575,514	2,436,622	2,514,027
Computer Lab Services					
611	100-2259-00-000-5112	COMPUTER LAB INSTRUCTOR	78,565	78,565	78,565
612	100-2259-00-000-5115	COMPUTER LAB AIDE	257,424	260,302	260,302
613	100-2259-00-000-5210	GROUP INSURANCE	96,289	94,245	94,245
614	100-2259-00-000-5211	STATE LIFE	162	151	151
615	100-2259-00-000-5212	KMG LIFE INSURANCE	176	162	162
616	100-2259-00-000-5214	HSA775	200	230	230
617	100-2259-00-000-5225	MEDICARE	3,861	4,264	4,264
618	100-2259-00-000-5231	TRSL CONTRIBUTIONS	93,932	95,271	99,377
619	100-2259-00-000-5270	RETIREE HEALTH BENEFITS	46,984	(168)	-
620	100-2259-00-000-5281	SICK LEAVE SEVERANCE	4,500	2,264	4,500
621	Computer Lab Services Total		582,093	535,286	541,796
Classroom Instructional Technology Services					
622	100-1100-65-000-5610	INSTRUCTIONAL SUPPLIES	170	69	170
623	100-1100-65-000-561020	INSTRUCTIONAL TECH SUPPLIES	14,349	5,955	14,349
624	100-1100-65-000-561520	INSTRUCTIONAL TECH SUPPLIES-INVENTORY	134,794	179,374	184,794
625	100-1100-65-179-553020	SCHOOL MESSENGER-ONLINE SERVICES	72,844	41,660	72,844
626	100-1100-65-179-5582	SCHOOL MESSENGER-TRAVEL	27	184	27
627	100-1100-65-179-561020	SCHOOL MESSENGER-TECH SUPPLIES	1,369	805	1,369
628	100-2259-65-000-5130	SCHOOL TECHNOLOGY COORDINATOR SUPPLEMENTS	36,000	35,932	36,000
629	100-2259-65-000-5225	MEDICARE	436	442	522
630	100-2259-65-000-5231	TRSL CONTRIBUTIONS	8,227	8,398	9,576
631	100-2259-65-000-5810	DUES & FEES	1,150	1,300	1,150
632	Classroom Instructional Technology Services Total		269,366	274,119	320,801
Textbook Department					
633	100-1100-62-000-5550	REGULAR INSTRUCTION-PRINTING	-	-	65,000
634	100-1100-62-000-5642	REGULAR INSTRUCTION-TEXTBOOKS	225,000	176,476	223,000
635	100-1220-62-000-5642	GIFTED TALENTED-TEXTBOOKS	15,000	4,918	5,000
636	100-1340-62-000-5642	HOME LIVING-TEXTBOOKS	24,000	23,635	24,000
637	100-1350-62-000-5642	TRADE & INDUSTRY-TEXTBOOKS	25,000	23,363	15,000

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
638	100-1360-62-000-5642	BUSINESS ED-TEXTBOOKS	44,000	42,814	21,500
639	100-1370-62-000-5642	HEALTH SCIENCE-TEXTBOOKS	30,000	13,742	15,000
640	100-1390-62-000-5642	OTHER CTE-TEXTBOOKS	100,000	1,774	30,000
641	100-1520-62-000-5642	ESL-TEXTBOOKS	1,500	1,439	1,500
642	100-2530-62-000-5119	TEXTBOOK WAREHOUSE CLERK	29,264	29,665	29,665
643	100-2530-62-000-5120	TEXTBOOK WAREHOUSE-STUDENT WORKER	2,659	4,069	4,500
644	100-2530-62-000-5210	TEXTBOOK-GROUP INSURANCE	5,866	5,874	5,874
645	100-2530-62-000-5211	TEXTBOOK WAREHOUSE-STATE LIFE	32	32	32
646	100-2530-62-000-5225	TEXTBOOK WAREHOUSE-MEDICARE	438	489	489
647	100-2530-62-000-5233	TEXTBOOK WAREHOUSE-LSERS CONTRIBUTIONS	8,482	8,588	8,689
648	100-2530-62-000-5430	TEXTBOOK WAREHOUSE-REPAIRS & MAINTENACE	200	-	200
649	100-2530-62-000-5550	TEXTBOOK WAREHOUSE-PRINTING & BINDING	250	334	400
650	100-2530-62-000-5610	TEXTBOOK WAREHOUSE-SUPPLIES	2,193	553	2,193
651	100-2530-62-000-561020	TEXTBOOK WAREHOUSE-TECH SUPPLIES	550	433	500
652	100-2530-62-000-5626	TEXTBOOK WAREHOUSE-GASOLINE	2,000	2,327	2,500
653	100-2650-62-000-5523	TEXTBOOK WAREHOUSE-AUTO INSURANCE	543	398	420
654	Textbook Department Total		516,977	340,923	455,462
Elementary & Teacher Assessment & Accountability					
655	100-1100-60-000-5582	INSTRUCTIONAL TRAVEL	1,400	802	100
656	100-1100-60-000-5610	INSTRUCTIONAL SUPPLIES	2,000	1,258	3,000
657	100-1100-60-000-561020	INSTRUCTIONAL TECH SUPPLIES	400	347	100
658	100-2211-60-000-5111	DIRECTOR-ACCOUNTABILITY&ASSESSMENT	106,565	102,633	102,633
659	100-2211-60-000-5114	ADMINISTRATIVE ASSISTANT	34,897	35,261	35,261
660	100-2211-60-000-5210	GROUP INSURANCE	16,163	16,180	16,180
661	100-2211-60-000-5211	STATE LIFE	50	26	26
662	100-2211-60-000-5225	MEDICARE	1,406	1,375	1,375
663	100-2211-60-000-5231	TRSL CONTRIBUTIONS	36,082	35,163	36,679
664	100-2211-60-000-5442	OFFICE COPIER RENTAL	240	-	-
665	100-2211-60-000-5550	OFFICE PRINTING & BINDING	500	-	2,000
666	100-2211-60-000-5582	OFFICE TRAVEL	1,200	1,126	2,000
667	100-2211-60-000-5610	OFFICE SUPPLIES	600	355	1,200
668	100-2211-60-000-561020	OFFICE TECH SUPPLIES	3,000	-	2,300
669	100-2211-60-000-561520	OFFICE TECH SUPPLIES-INVENTORY	1,000	-	1,000
670	100-2211-60-103-5111	DIRECTOR PIPS	2,171	2,171	2,171
671	100-2211-60-103-5225	PIPS-MEDICARE	32	29	32
672	100-2231-60-000-5442	PROFESS DEV-COPIER RENTAL	360	425	425
673	100-2231-60-000-5530	PROFESS DEV-POSTAGE	200	-	-
674	100-2231-60-000-5550	PROFESS DEV-PRINTING & BINDING	500	29	500
675	100-2231-60-000-5585	PROFESS DEV-TRAVEL-NONPUBLIC	500	-	-
676	100-2231-60-000-5610	PROFESS DEV-SUPPLIES	200	-	2,000
677	100-2231-60-000-561020	PROFESS DEV-TECH SUPPLIES	800	144	800
678	100-2231-60-105-5113	OPTAAP-SPECIALISTS	64,318	65,187	65,187
679	100-2231-60-105-5210	OPTAAP-GROUP INSURANCE	5,940	5,884	5,884
680	100-2231-60-105-5225	OPTAAP-MEDICARE	999	941	941
681	100-2231-60-105-5231	OPTAAP-TRSL CONTRIBUTIONS	18,079	17,082	17,819
682	100-2231-60-105-5582	OPTAAP-TRAVEL	2,500	1,302	2,500
683	100-2400-60-174-5582	SCHOOL COMPASS EVAL-TRAVEL	100	28	100
684	Elementary & Teacher Assessment & Accountability Total		302,202	287,748	302,213
Elementary, Testing & Curriculum Department					

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
685	100-1100-57-106-534020	READ 180-TECHNOLOGY SERVICES	25,750	25,740	24,900
686	100-1100-57-106-5610	READ 180-SUPPLIES	900	1,151	900
687	100-1100-57-106-561020	READ 180-TECH SUPPLIES	3,500	-	3,500
688	100-1100-57-106-573520	READ 180-SOFTWARE	72,726	-	75,000
689	100-1100-57-114-5610	SPELLING BEE-SUPPLIES	-	277	500
690	100-1100-57-128-5610	TESTING-SUPPLIES	5,000	4,669	5,000
691	100-1100-57-128-561020	TESTING-TECH SUPPLIES	-	390	-
692	100-1100-57-143-5530	STUDENT OF THE YEAR-COMMUNICATIONS	300	-	300
693	100-1100-57-143-5582	STUDENT OF THE YEAR-TRAVEL	96	-	96
694	100-1100-57-143-5590	STUDENT OF THE YEAR-PURCHASED SERVICES	30	25	30
695	100-1100-57-143-5610	STUDENT OF THE YEAR-SUPPLIES	5,907	5,849	3,607
696	100-1110-57-128-5122	TESTING-SEASONAL EMPLOYEE	20,000	6,080	20,000
697	100-1110-57-128-5225	TESTING-MEDICARE	300	83	300
698	100-1110-57-128-5231	TESTING-TRSL CONTRIBUTIONS	2,550	608	2,550
699	100-1130-57-094-5590	ACT RETEST-SERVICES	5,100	6,444	6,500
700	100-1130-57-128-5122	TESTING-SEASONAL EMPLOYEE	4,000	3,270	4,000
701	100-1130-57-128-5225	TESTING-MEDICARE	60	47	60
702	100-1130-57-128-5231	TESTING-TRSL CONTRIBUTIONS	1,000	834	1,064
703	100-1460-57-129-5112	LEAP REMEDIATION-TEACHER	48,760	48,753	48,753
704	100-1460-57-129-5225	LEAP REMEDIATION-MEDICARE	658	636	636
705	100-1460-57-129-5231	LEAP REMEDIATION-TRSL CONTRIBUTIONS	12,434	11,383	12,968
706	100-1490-57-114-5582	SPELLING BEE-TRAVEL	3,672	-	-
707	100-1490-57-114-5590	SPELLING BEE-MISC PURCHASED SERVICES	4,000	3,915	4,000
708	100-1490-57-114-5610	SPELLING BEE-SUPPLIES	500	126	500
709	100-2211-57-000-5111	DIRECTOR	84,552	84,723	85,570
710	100-2211-59-000-5111	ELEMENTARY DIRECTOR	98,447	98,599	98,599
711	100-2211-59-000-5114	CLERICAL/SECRETARIAL	2,650	2,650	2,650
712	100-2211-57-000-5210	GROUP INSURANCE	10,802	10,738	10,738
713	100-2211-59-000-5210	GROUP INSURANCE	13,104	12,072	12,072
714	100-2211-59-000-5211	STATE LIFE	35	3	3
715	100-2211-59-000-5212	KMG LIFE INSURANCE	-	(74)	-
716	100-2211-57-000-5225	MEDICARE	1,070	1,100	1,100
717	100-2211-59-000-5225	MEDICARE	1,582	28	28
718	100-2211-57-000-5231	TRSL CONTRIBUTIONS	18,373	19,921	22,762
719	100-2211-59-000-5231	TRSL CONTRIBUTIONS	27,155	25,819	26,932
720	100-2211-59-000-5442	COPIER RENTAL	1,195	1,260	1,300
721	100-2211-59-000-5550	PRINTING & BINDING	100	114	150
722	100-2211-57-000-5582	TRAVEL	500	87	500
723	100-2214-59-000-5113	PRESCHOOL COORDINATOR	68,817	69,086	69,086
724	100-2214-59-000-5210	GROUP INSURANCE	10,225	10,329	10,329
725	100-2214-59-000-5231	TRSL CONTRIBUTIONS	18,514	18,076	18,856
726	100-2214-57-000-5582	READING-TRAVEL	-	-	200
727	100-2214-57-000-561020	READING-SUPPLIES	100	79	100
728	100-2219-57-000-5114	SECRETARY/CLERKS	102,403	101,795	102,609
729	100-2219-57-000-5210	GROUP INSURANCE	33,513	31,521	31,521
730	100-2219-57-000-5211	STATE LIFE	65	62	62
731	100-2219-57-000-5212	KMG LIFE INSURANCE	154	168	168
732	100-2219-57-000-5225	MEDICARE	1,825	1,216	1,216
733	100-2219-57-000-5231	TRSL CONTRIBUTIONS	28,513	25,577	27,294

Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unadudited) 2016-17	Budget 2017-18
734	100-2220-57-000-5113	CURRICULUM SPECIALISTS	424,832	372,784	490,872
735	100-2220-57-000-5210	GROUP INSURANCE	54,300	47,178	47,178
736	100-2220-57-000-5211	STATE LIFE	32	32	32
737	100-2220-57-000-5212	KMG LIFE INSURANCE	299	323	323
738	100-2220-57-000-5225	MEDICARE	6,734	5,061	5,061
739	100-2220-57-000-5231	TRSL CONTRIBUTIONS	99,722	78,650	116,284
740	100-2220-57-000-5281	SICK LEAVE SEVERANCE	14,030	14,031	14,030
741	100-2220-57-000-5282	ANNUAL LEAVE SEVERANCE	11,224	11,224	11,224
742	100-2220-57-000-5290	OTHER EMPLOYEE BENEFITS	100	-	100
743	100-2220-57-000-5442	CURRICULUM-COPIER RENTAL	3,066	5,187	3,066
744	100-2220-57-000-5530	CURRICULUM-COMMUNICATIONS EXPENSE	-	15	-
745	100-2220-57-000-5550	CURRICULUM-PRINTING & BINDING	40,628	64,776	160,000
746	100-2220-57-000-5582	CURRICULUM-TRAVEL	7,000	7,314	7,000
747	100-2220-57-000-5610	CURRICULUM-SUPPLIES	10,000	3,212	10,000
748	100-2220-57-000-561020	CURRICULUM-TECH SUPPLIES	7,500	-	7,500
749	100-2220-57-000-561520	CURRICULUM-TECH SUPPLIES-INVENTORY	2,500	17,760	2,500
750	100-2220-57-103-5113	CURRICULUM-PIPS-SPECIALISTS	103	103	103
751	100-2220-57-128-5530	TESTING-POSTAGE	5,000	4,585	5,000
752	100-2220-57-128-5610	TESTING-SUPPLIES	200	-	200
753	100-2220-57-241-5130	CURRICULUM ALIGNMENT-EXTRA WORK(OT)	40,000	1,206	40,000
754	100-2220-57-241-5150	CURRICULUM ALIGNMENT-STIPEND PAY	900	888	900
755	100-2220-57-241-5225	CURRICULUM ALIGNMENT-MEDICARE	605	29	605
756	100-2220-57-241-5231	CURRICULUM ALIGNMENT-TRSL CONTRIBUTIONS	10,450	534	10,890
757	100-2231-57-000-5150	STAFF TRAINING-STIPEND PAY	1,200	-	1,200
758	100-2231-57-000-5225	STAFF TRAINING-MEDICARE	17	-	17
759	100-2231-57-000-5231	STAFF TRAINING-TRSL CONTRIBUTIONS	306	-	319
760	100-2231-57-000-5442	STAFF TRAINING-COPIER RENTAL	1,500	1,180	1,500
761	100-2231-57-000-5530	STAFF TRAINING-POSTAGE	1,500	1,495	1,500
762	100-2231-57-000-5550	STAFF TRAINING-PRINTING & BINDING	1,000	-	1,000
763	100-2620-57-000-5430	REPAIRS & MAINTENANCE	250	208	250
764	100-2620-57-000-5610	FACILITY SUPPLIES	1,500	1,569	1,500
765	100-2620-57-000-561020	TECH SUPPLIES	3,200	3,182	3,200
766	100-2721-57-129-5116	LEAP REMEDIATION-BUS DRIVER	15,000	16,980	16,980
767	100-2721-57-129-5225	LEAP REMEDIATION-MEDICARE	182	199	199
768	100-2721-57-129-5233	LEAP REMEDIATION-LSERS CONTRIBUTIONS	4,010	4,614	4,686
769	100-2721-57-143-5116	STUDENT OF THE YEAR-BUS DRIVER	40	40	40
770	100-2721-57-143-5233	STUDENT OF THE YEAR-LSERS CONTRIBUTIONS	20	11	20
771	100-2800-57-082-5610	TEACHER OF YEAR-SUPPLIES	1,000	-	1,000
772	Elementary, Testing & Curriculum Department Total		1,510,887	1,299,599	1,705,288
Middle School Instruction & Counseling Support					
773	100-2120-88-000-5582	COUNSELING SERVICES-TRAVEL	4,832	200	7,500
774	100-2120-88-000-5610	COUNSELING SERVICES-SUPPLIES	1,000	-	1,000
775	100-2130-88-000-5524	COUNSELING SERVICES-E&O INSURANCE	5,940	5,940	5,940
776	100-2211-88-000-5111	DIRECTOR OF MIDDLE SCHOOLS/COUNSELING	96,053	95,336	95,736
777	100-2211-88-000-5210	GROUP INSURANCE	5,966	5,874	5,874
778	100-2211-88-000-5231	TRSL CONTRIBUTIONS	24,468	24,311	25,466
779	100-2211-88-000-5530	COMMUNICATIONS	100	-	100
780	100-2211-88-000-5550	PRINTING & BINDING	500	-	500
781	100-2211-88-000-5582	TRAVEL	1,900	1,587	1,600

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
782	100-2211-88-000-5610	SUPPLIES	1,700	1,281	2,000
783	100-2211-88-000-561020	TECH SUPPLIES	222	222	1,000
784	100-2211-88-103-5111	DIRECTOR-PIPS	1,307	1,297	1,297
785	100-2220-88-000-5550	CURRICULUM-PRINTING & BINDING	1,000	-	1,000
786	100-2220-88-000-5610	CURRICULUM-SUPPLIES	500	-	500
787	100-2231-88-000-5320	PROFESSIONAL DEV-CONTRACT SERVICES	1,000	-	1,000
788	100-2231-88-000-5582	PROFESSIONAL DEV-TRAVEL	378	-	1,500
789	100-1480-88-096-5582	JAG INSTRUCTION-TRAVEL	1,396	444	2,484
790	100-2239-88-096-5582	JAG-PROF DEV-TRAVEL	2,027	3,131	3,000
791	100-2721-88-096-5116	JAG-BUS DRIVER	1,185	1,950	1,950
792	100-2721-88-096-5225	JAG-MEDICARE	11	22	22
793	100-2721-88-096-5233	JAG-LSERS CONTRIBUTIONS	283	304	304
794	100-2721-88-096-5590	JAG-BUS FUEL	646	646	771
795	Middle School Instruction & Counseling Support Total		152,414	142,545	160,544
Secondary Program Adminstration					
796	100-1100-58-172-553020	DUAL ENROLL-ONLINE COMMUNICATIONS	-	1,950	2,000
797	100-1100-58-172-5564	DUAL ENROLL-TUITION IN STATE(NON-LEA)	20,000	(481)	9,658
798	100-1130-58-111-553020	CREDIT RECOVERY-DATA/ONLINE SERVICES	58,725	58,725	58,725
799	100-1300-58-000-5810	CTE-DUES & FEES	700	-	700
800	100-1300-58-242-5530	COMMUNICATION EXPENSE	4,185	-	1,000
801	100-1310-58-000-5123	AGRISCIENCE-SUBSTITUTE PAY	-	1,045	1,475
802	100-1310-58-000-5225	AGRISCIENCE-MEDICARE	-	15	25
803	100-1310-58-000-5582	AGRISCIENCE-TRAVEL	6,000	1,443	4,550
804	100-1310-58-131-5582	AGRISCIENCE \$50 ALLOC-TRAVEL	-	57	-
805	100-1310-58-131-5610	AGRISCIENCE \$50 ALLOC-SUPPLIES	34,850	17,864	49,800
806	100-1310-58-131-5615	AGRISCIENCE \$50 ALLOC-INVENTORY/SUPPLIES	-	2,135	-
807	100-1340-58-000-5430	HOME LIVING-REPAIRS & MAINTENACE SVCS	4,500	6,754	6,600
616	100-1340-58-000-5610	HOME LIVING-SUPPLIES	1,739	1,739	2,000
617	100-1340-58-000-5615	HOME LIVING-INVENTORY/SUPPLIES	1,000	510	1,000
618	100-1340-58-136-5610	HOME LIVING \$7 ALLOC-SUPPLIES	14,800	10,510	14,800
619	100-1350-58-000-5610	TRADE&INDUSTRY-SUPPLIES	415	127	4,500
620	100-1390-58-000-5610	OTHER CTE-SUPPLIES	1,000	-	7,500
621	100-1390-58-077-5120	COE STUDENT WORKERS	64,000	64,379	65,000
622	100-1390-58-077-5225	COE-MEDICARE	928	933	943
623	100-1490-58-172-553020	DUAL ENROLLMENT-ONLINE COMMUNICATION	2,227	2,227	2,500
624	100-1490-58-172-5564	DUAL ENROLLMENT-TUITION	5,120	2,736	5,000
625	100-2211-58-000-5111	SECONDARY DIRECTOR	107,142	104,890	104,890
626	100-2211-58-000-5114	ADMINISTRATIVE ASSISTANT	33,291	33,752	34,022
627	100-2211-58-000-5210	GROUP INSURANCE	13,854	12,673	12,673
628	100-2211-58-000-5211	STATE LIFE	32	32	32
629	100-2211-58-000-5212	KMG LIFE INSURANCE	278	295	295
630	100-2211-58-000-5225	MEDICARE	1,920	1,911	1,911
631	100-2211-58-000-5231	TRSL CONTRIBUTIONS	36,072	35,354	36,951
632	100-2211-58-000-5442	OFFICE COPIER RENTAL	450	350	450
633	100-2211-58-000-5530	OFFICE POSTAGE	50	-	50
634	100-2211-58-000-5550	OFFICE PRINTING & BINDING	500	148	500
635	100-2211-58-000-5582	OFFICE TRAVEL	800	735	1,500
636	100-2211-58-000-5610	OFFICE SUPPLIES	1,000	138	1,000
637	100-2211-58-000-561020	OFFICE TECH SUPPLIES	200	-	200

Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unadudited) 2016-17	Budget 2017-18
638	100-2215-58-000-5582	CTE TRAVEL	1,500	345	1,500
639	100-2231-58-000-5582	PROFESS DEV TRAVEL	2,334	1,320	1,500
640	100-2239-58-096-5582	JAG-TRAVEL EXPENSE	-	178	-
641	100-2721-58-000-5116	BUS DRIVER	28,000	4,205	28,000
642	100-2721-58-000-5120	BUS DRIVER SUBSTITUTES	6,000	5,850	6,000
643	100-2721-58-000-5225	BUS MEDICARE	87	137	87
644	100-2721-58-000-5233	BUS LSERS CONTRIBUTIONS	9,452	2,745	7,728
645	100-2721-58-000-5590	BUS FUEL REIMBURSEMENT	10,000	6,671	10,000
646	100-2721-58-096-5590	JAG FUEL REIMBURSEMENT	900	822	-
647	100-2721-58-187-5116	BUS DRIVER-SUPPLEMENT PAY	6,300	-	2,000
648	100-2721-58-187-5225	BUS SUPPLEMENT-MEDICARE	65	-	29
649	100-2721-58-187-5233	BUS SUPPLEMENT-LSERS CONTRIBUTIONS	1,735	-	1,104
650	100-2721-58-187-5590	BUS SUPPLEMENT-FUEL REIMBURSEMENT	1,500	-	-
651	Secondary Program Adminstration Total		483,651	385,219	490,198
Other Instructional Programs-Band Administration					
652	100-1410-63-000-5111	DISTRICT COORDINATOR SUPPLEMENT	1,200	1,200	1,200
653	100-1410-63-000-5225	MEDICARE	16	16	16
654	100-1410-63-000-5231	TRSL CONTRIBUTIONS	306	306	319
655	100-1410-63-000-5582	TRAVEL(HS)	3,000	95	3,000
656	100-1410-63-000-5610	SUPPLIES	4,000	1,755	4,000
657	100-1410-63-138-5615	SUPPLIES/INVENTORY	-	-	120,000
658	100-1411-63-000-5582	TRAVEL(MS)	2,000	820	2,000
659	Other Instructional Programs-Band Administration Total		10,522	4,192	130,535
Other Instructional Programs-Choir Administration					
660	100-1412-64-000-5111	DISTRICT COORDINATOR SUPPLEMENT	1,210	1,200	1,200
661	100-1412-64-000-5225	MEDICARE	16	16	16
662	100-1412-64-000-5231	TRSL CONTRIBUTIONS	309	306	319
663	100-1412-64-139-5610	CHOIR UNIFORMS-HIGH SCHOOLS	10,000	9,197	10,000
664	100-1412-64-139-5615	SUPPLIES/INVENTORY	-	-	10,000
665	100-1413-64-000-5112	CHOIR TEACHER (MS)	-	4,000	4,000
666	100-1413-64-000-5225	MEDICARE(MS)	-	53	53
667	100-1413-64-000-5231	TRSL CONTRIBUTIONS(MS)	1,028	1,020	1,064
668	100-1413-64-000-5582	TRAVEL(MS)	3,299	5,918	3,299
669	100-1413-64-000-5610	SUPPLIES(MS)	615	2,715	615
670	100-1413-64-000-561020	TECH SUPPLIES(MS)	-	79	-
671	100-1413-64-000-5810	DUES & FEES(MS)	-	125	-
672	100-1413-64-139-5610	CHOIR UNIFORMS-MIDDLE SCHOOLS	253	-	253
673	Other Instructional Programs-Choir Administration Total		16,730	24,629	30,819
Student Support Services					
674	100-2212-61-000-5111	SPECIAL EDUCATION SUPERVISOR	50,083	45,194	45,194
675	100-2212-00-000-5113	SPECIAL ED-SPECIALIST	138,563	165,528	165,528
676	100-2212-61-000-5113	SPECIAL EDUCATION SPECIALIST	44,830	44,474	44,474
677	100-2212-61-000-5114	SPED ADMIN-SECRETARIES	209,387	139,833	139,833
678	100-2212-00-000-5210	SPECIAL ED-GROUP INSURANCE	20,043	24,137	24,137
679	100-2212-61-000-5210	SPED ADMIN-ROUP INSURANCE	71,029	38,759	38,759
680	100-2212-00-000-5211	SPECIAL ED-STATE LIFE	324	389	389
681	100-2212-61-000-5211	SPED ADMIN-STATE LIFE	170	111	111
682	100-2212-61-000-5212	SPED ADMIN-KMG LIFE INSURANCE	107	-	-

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unadudited) 2016-17	Budget 2017-18
683	100-2212-61-000-5213	SPED ADMIN-HRA 1000	1,000	1,000	1,000
684	100-2212-00-000-5225	SPECIAL ED-MEDICARE	1,960	2,589	2,589
685	100-2212-61-000-5225	SPED ADMIN-MEDICARE	3,968	3,159	3,159
686	100-2212-00-000-5231	SPECIAL ED-TRSL CONTRIBUTIONS	35,757	41,436	43,222
687	100-2212-61-000-5231	SPED ADMIN-TRSL CONTRIBUTIONS	75,753	54,700	62,913
688	100-2212-00-000-5239	SPED-LASERS CONTRIBUTIONS	27,100	13,597	13,597
689	100-2212-00-000-5270	SPECIAL ED-RETIREE HEALTH INS	111,863	-	32,400
690	100-2212-61-000-5281	SPED ADMIN-SICK LEAVE SEVERANCE	6,000	1,257	6,000
691	100-2212-61-000-5282	SPED ADMIN-ANNUAL LEAVE SEVERANCE	8,300	2,340	8,300
692	100-2212-61-000-5442	SPED ADMIN-COPIER RENTAL	5,054	3,775	4,204
693	100-2212-61-000-5530	SPED ADMIN-COMMUNICATIONS	2,000	45	100
694	100-2212-61-000-5582	SPED ADMIN-TRAVEL	28	52	100
695	100-2212-61-000-5610	SPED ADMIN-SUPPLIES	5,000	3,537	3,500
696	100-2212-61-103-5113	SPED ADMIN-SUPERVISOR-PIPS	2,736	2,714	2,736
697	100-2212-61-103-5225	SPED ADMIN-PIPS-MEDICARE	19	19	19
698	100-2620-61-000-5411	SPED ADMIN-WATER SERVICE	1,500	1,560	1,500
699	100-1210-61-000-5121	SPED LONG TERM SUBSTITUTE TEACHER	-	2,105	2,000
700	100-1210-61-000-5225	SPED MEDICARE	-	31	30
701	100-1210-61-000-5231	SPED TRSL CONTRIBUTIONS	-	537	532
702	100-1210-61-000-5610	SPED INSTRUCTIONAL SUPPLIES	-	269	300
703	100-1214-61-000-5112	SPED TEACHER	199,633	177,590	183,199
704	100-1214-61-000-5210	SPED GROUP INSURANCE	44,289	39,735	39,735
705	100-1214-61-000-5211	SPED STATE LIFE	100	27	27
706	100-1214-61-000-5225	SPED MEDICARE	2,770	2,805	2,886
707	100-1214-61-000-5231	SPED TRSL CONTRIBUTIONS	54,433	54,467	58,309
708	100-2731-61-108-5513	SPED PMTS IN LIEU OF TRANSPORTATION	600	826	1,000
709	Student Support Services Total		1,124,399	868,597	931,782
School Board Administration					
710	100-2300-00-000-5260	WORKERS COMPENSATION	8,488	8,488	8,488
711	100-2300-00-000-5270	RETIREE HEALTH BENEFITS	-	5,068	-
712	100-2310-00-000-5313	PENSION FUNDS	599,287	599,288	599,288
713	100-2310-00-000-5319	OTHER SERVICE FEES	10,000	8,600	8,600
714	100-2310-00-000-5332	LEGAL SERVICES	120,000	99,826	100,000
715	100-2310-00-000-5333	AUDIT ACCOUNTING SERVICES	62,500	63,382	81,707
716	100-2310-00-000-5521	LIABILITY INSURANCE	65,650	65,651	65,651
717	100-2310-00-000-5524	ERRORS & OMISSIONS INS	51,500	51,500	51,500
718	100-2310-00-000-5582	TRAVEL	-	(6)	-
719	100-2310-00-000-5810	DUES & FEES	15,596	15,476	15,476
720	100-2311-00-000-5111	SCHOOL BOARD MEMBERS	68,400	68,400	68,400
721	100-2311-00-000-5225	MEDICARE	574	574	574
722	100-2311-00-000-5540	ADVERTISING	16,000	8,155	12,000
723	100-2311-00-000-5582	TRAVEL	7,200	5,783	7,200
724	100-2311-00-000-5810	DUES & FEES	500	450	450
725	100-2314-00-000-5316	ELECTION FEES	36,000	-	36,000
726	100-2315-00-000-5319	ASSESSOR FEES	-	13,031	-
727	School Board Administration Total		1,061,695	1,013,666	1,055,334
Office of the Superintendent					
728	100-2321-00-000-5111	SUPERINTENDENT	178,930	179,102	179,102
729	100-2321-55-000-5114	ADMINISTRATIVE ASSISTANT-SUPERINTENDENT	48,936	48,846	48,846

Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
730	100-2321-00-000-5210	GROUP INSURANCE	10,328	10,329	10,329
731	100-2321-00-000-5212	KMG LIFE INSURANCE	323	323	323
732	100-2321-55-000-5212	ADMIN ASST-KMG LIFE INSURANCE	195	207	207
733	100-2321-00-000-5225	MEDICARE	2,471	2,619	2,619
734	100-2321-00-000-5231	TRSL CONTRIBUTIONS	45,726	46,112	48,099
735	100-2321-55-000-5231	ADMIN ASST-TRSL CONTRIBUTIONS	12,482	12,456	12,993
736	100-2320-00-000-5270	RETIREE HEALTH BENEFITS	5,707	-	5,068
737	100-2321-00-000-5282	ANNUAL LEAVE SEVERANCE	6,025	5,900	6,025
738	100-2321-55-000-5430	SUPT OFFICE-REPAIRS & MAINTENACE SVCS	4,000	3,500	4,000
739	100-2321-55-000-5442	SUPT OFFICE-COPIER RENTAL	240	-	240
740	100-2321-55-000-5550	SUPT OFFICE-PRINTING & BINDING	9,000	5,539	9,000
741	100-2321-55-000-5582	SUPT-TRAVEL	5,000	4,164	5,000
742	100-2321-55-000-5610	SUPT OFFICE-SUPPLIES	4,000	2,650	4,000
743	100-2321-55-000-561020	SUPT OFFICE-TECH SUPPLIES	500	141	500
744	100-2321-55-000-5615	SUPT OFFICE-INVENTORY/SUPPLIES	800	800	-
745	100-2321-55-000-561520	SUPT OFFICE-TECH INVENTORY/SUPPLIES	3,000	3,000	3,000
746	100-2321-55-000-5626	SUPT-GASOLINE	3,000	1,799	3,000
747	100-2321-55-000-5810	SUPT-DUES & FEES	600	525	600
748	100-2321-00-103-5111	PIPS-SUPERINTENDENT	1,296	1,297	1,297
749	100-2321-00-103-5225	PIPS-MEDICARE	18	18	18
750	100-1100-55-000-5320	INSTRUCTIONAL SERVICES	1,968	-	20,000
751	100-1100-55-000-5610	INSTRUCTIONAL SUPPLIES	1,000	730	25,000
752	100-1100-55-000-561520	INSTRUCTIONAL INVENTORY/SUPPLIES	3,502	4,502	5,000
753	100-1413-55-000-5730	OTHER INSTRUCTIONAL EQUIPMENT	13,120	13,120	-
754	100-1420-55-000-5430	ATHLETIC MAINTENANCE	12,000	9,850	12,000
755	100-1420-55-000-5610	ATHLETIC SUPPLIES	17,535	16,035	22,000
756	100-1420-55-000-5615	ATHLETIC INVENTORY/SUPPLIES	10,000	1,799	10,000
757	100-2190-55-000-5300	PUPIL SUPPORT SERVICES	2,500	1,400	2,500
758	100-2231-55-000-5320	STAFF TRAINING SERVICES-REGULAR	5,000	-	5,000
759	100-2234-55-000-5610	STAFF TRAINING-SUPPLIES	69	69	-
760	100-2620-55-000-5430	FACILITY REPAIRS & MAINTENANCE	10,000	1,465	20,000
761	100-2620-55-000-5610	FACILITY SUPPLIES	10,000	37	10,000
762	100-2620-55-000-5730	FACILITY EQUIPMENT	10,000	-	10,000
763	100-2630-55-000-5430	REPAIRS & MAINTENANCE	5,000	-	-
764	100-2650-55-000-5523	SUPT- AUTO INSURANCE	398	398	420
765	100-2662-55-000-5300	SUPT OFFICE SECURITY	1,000	1,425	1,000
766	100-2721-55-000-5590	TRANSPORTATION-BUS USE FEES	1,000	-	1,000
767	100-2721-55-112-5116	FIELD TRIP-BUS DRIVERS	5,000	600	5,000
768	100-2721-55-112-5225	FIELD TRIP-MEDICARE	50	7	50
769	100-2721-55-112-5233	FIELD TRIP-LSERS RETIREMENT	1,500	150	1,380
770	100-2721-55-112-5590	FIELD TRIP-BUS USE FEES	10,470	10,094	470
771	100-2820-55-000-5119	COMMUNICATIONS SPECIALIST	51,108	51,001	51,001
772	100-2820-55-000-5210	COMMUNICATIONS-GROUP INSURANCE	6,809	6,769	6,769
773	100-2820-55-000-5212	COMMUNICATIONS-KMG LIFE INSURANCE	237	284	284
774	100-2820-55-000-5225	COMMUNICATIONS-MEDICARE	700	697	697
775	100-2820-55-000-5231	COMMUNICATIONS-TRSL CONTRIBUTIONS	13,036	13,005	13,566
776	100-2820-55-000-5442	COMMUNICATIONS-COPIER RENTAL	3,500	4,540	3,500
777	100-2820-55-000-5540	COMMUNICATIONS-ADVERTISING	12,000	3,881	12,000
778	100-2820-55-000-5550	COMMUNICATIONS-PRINTING & BINDING	2,000	1,063	2,000

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unadudited) 2016-17	Budget 2017-18
779	100-2820-55-000-5582	COMMUNICATIONS-TRAVEL	1,500	872	1,500
780	100-2820-55-000-5610	COMMUNICATIONS-SUPPLIES	29,000	30,762	29,000
781	100-2820-55-000-561020	COMMUNICATIONS-TECH SUPPLIES	600	-	600
782	100-2820-55-069-5582	COMMUNICATIONS-TRAVEL	150	-	150
783	100-2820-55-069-5610	COMMUNICATIONS-SUPPLIES	1,000	-	1,000
784	Office of the Superintendent Total		585,329	503,882	617,153
School Administration					
785	100-2400-00-000-5114	SCHOOL SECRETARY/CLERK	1,713,414	1,621,854	1,621,854
786	100-2400-00-000-5124	SUBSTITUTES(NON-TEACHERS)	2,117	2,915	3,000
787	100-2400-00-000-5130	EXTRA WORK(OT)	452	452	800
788	100-2400-00-000-5210	GROUP INSURANCE	454,118	425,929	425,929
789	100-2400-00-000-5211	STATE LIFE	1,316	1,245	1,245
790	100-2400-00-000-5212	KMG LIFE INSURANCE	1,182	1,094	1,094
791	100-2400-00-000-5213	HRA 1000	4,000	4,000	4,000
792	100-2400-00-000-5225	MEDICARE	21,409	21,911	21,911
793	100-2400-00-000-5231	TRSL CONTRIBUTIONS	454,900	431,769	450,378
794	100-2400-00-000-5233	LSERS CONTRIBUTIONS	6,464	6,203	6,271
795	100-2400-00-000-5260	WORKERS COMPENSATION	2,516	2,516	2,516
796	100-2400-00-000-5270	RETIREE HEALTH BENEFITS	483,028	523,139	502,350
797	100-2400-00-000-5281	SICK LEAVE SEVERANCE	7,500	2,126	7,500
798	100-2400-00-000-5282	ANNUAL LEAVE SEVERANCE	15,000	10,142	15,000
799	100-2400-00-000-5626	GASOLINE	26,932	26,792	28,600
800	100-2400-00-046-5130	EXTRA WORK(OT)	180	180	-
801	100-2400-00-046-5225	MEDICARE	2	2	2
802	100-2400-00-046-5231	TRSL CONTRIBUTIONS	45	46	48
803	100-2400-00-174-5270	RETIREE HEALTH BENEFITS	-	-	19,371
804	100-2400-00-174-5582	TRAVEL	100	81	81
805	100-2410-00-000-5111	SCHOOL PRINCIPALS	2,957,558	2,969,790	3,050,297
806	100-2410-00-000-5210	GROUP INSURANCE	264,255	268,115	277,715
807	100-2410-00-000-5211	STATE LIFE	-	-	-
808	100-2410-00-000-5212	KMG LIFE INSURANCE	4,553	4,493	4,493
809	100-2410-00-000-5225	MEDICARE	33,488	35,598	35,598
810	100-2410-00-000-5231	TRSL CONTRIBUTIONS	776,726	780,382	835,431
811	100-2410-00-000-5270	RETIREE HEALTH BENEFITS	4,708	(895)	-
812	100-2410-00-000-5281	SICK LEAVE SEVERANCE	20,000	36,892	20,000
813	100-2410-00-000-5282	ANNUAL LEAVE SEVERANCE	15,000	44,679	15,000
814	100-2410-00-000-5582	TRAVEL EXPENSE	-	45	45
815	100-2410-00-103-5111	OFFICIALS/ADMIN/MGRS	9,890	9,891	9,891
816	100-2410-00-103-5225	MEDICARE	26	26	26
817	100-2420-00-000-5111	ASSISTANT PRINCIPALS	2,906,280	2,849,734	2,912,217
818	100-2420-00-000-5210	GROUP INSURANCE	326,409	319,725	324,725
819	100-2420-00-000-5211	STATE LIFE	356	356	356
820	100-2420-00-000-5212	KMG LIFE INSURANCE	2,386	2,245	2,245
821	100-2420-00-000-5225	MEDICARE	36,529	38,993	38,993
822	100-2420-00-000-5231	TRSL CONTRIBUTIONS	775,271	757,770	807,051
823	100-2420-00-000-5270	RETIREE HEALTH BENEFITS	3,092	-	-
824	100-2420-00-000-5281	SICK LEAVE SEVERANCE	26,800	32,995	26,800
825	100-2420-00-000-5282	ANNUAL LEAVE SEVERANCE	12,000	13,700	12,000
826	100-2420-00-103-5111	OFFICIALS/ADMIN/MGRS	5,935	5,491	5,491

Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
827	100-2420-00-103-5225	MEDICARE	41	39	39
828	100-2490-00-000-5111	ADMINISTRATIVE ASSISTANTS(CERTIFIED)	389,203	399,110	352,410
829	100-2490-00-000-5210	GROUP INSURANCE	53,822	55,326	50,325
830	100-2490-00-000-5211	STATE LIFE	324	324	324
831	100-2490-00-000-5212	KMG LIFE INSURANCE	261	262	262
832	100-2490-00-000-5225	MEDICARE	5,443	6,109	6,109
833	100-2490-00-000-5231	TRSL CONTRIBUTIONS	111,558	116,564	109,165
834	100-2490-00-000-5270	RETIREE HEALTH BENEFITS	4,906	-	-
835	School Administration Total		11,941,495	11,830,155	12,008,958
AdvancEd Accreditation Services					
836	100-2400-87-019-5582	TRAVEL	600	110	600
837	100-2400-87-019-5810	DUES & FEES	30,150	29,700	33,800
838	AdvancEd Accreditation Services Total		30,750	29,810	34,400
Business Department Services					
839	100-2500-00-000-5260	WORKERS COMPENSATION	1,518	1,518	1,518
840	100-2500-00-000-5270	RETIREE HEALTH BENEFITS	60,669	116,806	116,626
841	100-2510-00-000-5111	BUSINESS DIRECTOR	106,362	106,534	106,534
842	100-2510-00-000-5114	CLERICAL/SECRETARIAL	32,812	30,667	32,308
843	100-2510-00-000-5118	DEGREED PROFESSIONALS	46,854	42,851	52,543
844	100-2510-00-000-5119	SPECIALISTS	17,578	16,102	16,963
845	100-2510-00-000-5210	GROUP INSURANCE	110,621	109,937	117,937
846	100-2510-00-000-5211	STATE LIFE	622	622	622
847	100-2510-00-000-5212	KMG LIFE INSURANCE	2,646	2,624	2,624
848	100-2510-00-000-5225	MEDICARE	9,101	9,884	10,699
849	100-2510-00-000-5231	TRSL CONTRIBUTIONS	187,158	189,136	212,290
850	100-2510-00-000-5281	SICK LEAVE SEVERANCE	-	4,422	4,422
851	100-2510-00-000-5282	ANNUAL LEAVE SEVERANCE	6,000	3,537	6,000
852	100-2510-00-000-5290	OTHER EMPLOYEE BENEFITS	105	105	105
853	100-2510-00-000-5300	PROFESSIONAL & TECH SVCS	13,500	10,500	10,000
854	100-2510-00-000-5340	TECHNICAL SERVICES	60,000	54,231	60,000
855	100-2510-00-000-534020	TECHNOLOGY SERVICES	20,000	15,084	20,000
856	100-2510-00-000-5430	REPAIRS & MAINTENACE SVCS	500	291	500
857	100-2510-00-000-5442	RENTAL OF EQUIPMENT/VEHCI	8,600	7,618	8,600
858	100-2510-00-000-5524	ERRORS & OMISSIONS INS	5,472	2,736	5,472
859	100-2510-00-000-5530	COMMUNICATIONS	20,000	18,552	20,000
860	100-2510-00-000-553020	DATA/ONLINE SERVICES	16,644	16,644	21,144
861	100-2510-00-000-5540	ADVERTISING	200	79	200
862	100-2510-00-000-5550	PRINTING & BINDING	5,000	6,521	9,021
863	100-2510-00-000-5582	TRAVEL	6,500	6,402	6,402
864	100-2510-00-000-5610	SUPPLIES	15,000	10,698	15,000
865	100-2510-00-000-561020	TECH SUPPLIES	4,000	1,247	4,000
866	100-2510-00-000-561520	TECH SUPPLIES-INVENTORY	5,000	-	5,000
867	100-2510-00-000-5810	DUES & FEES	3,452	3,866	4,000
868	100-2510-00-000-5890	MISCELLANEOUS EXPENDITURES	500	11,653	2,500
869	100-2510-00-022-5340	INVESTMENT FEES	40,000	42,069	42,000
870	100-2510-00-090-5890	STALE DATED CHECKS	2,023	-	-
871	100-2513-00-000-5333	AUDIT ACCOUNTING SERVICES	30,500	22,800	30,500
872	100-2520-00-000-5111	PURCHASING AGENT	11,005	10,072	10,612
873	100-2520-00-000-5114	PURCHASING-CLERICAL/SECRETARIAL	4,969	4,543	4,786

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
874	100-2520-00-000-5210	PURCHASING-GROUP INSURANCE	11,809	11,809	11,809
875	100-2520-00-000-5211	PURCHASING-STATE LIFE	29	30	30
876	100-2520-00-000-5212	PURCHASING-KMG LIFE INSURANCE	323	323	323
877	100-2520-00-000-5225	PURCHASING-MEDICARE	1,544	1,628	1,628
878	100-2520-00-000-5231	PURCHASING-TRSL CONTRIBUTIONS	29,881	29,932	31,222
879	Business Department Services Total		898,497	924,073	1,005,940
Districtwide General Purchasing					
880	100-1100-56-000-5430	INSTRUCTIONAL REPAIRS	30,000	860	10,000
881	100-1100-56-000-5610	INSTRUCTIONAL-SUPPLIES	30,000	30,709	30,000
882	100-1100-56-000-561020	INSTRUCTIONAL-TECH SUPPLIES	5,000	171	5,000
883	100-1100-56-000-5615	INSTRUCTIONAL-INVENTORY/SUPPLIES	20,302	16,597	17,000
884	100-1100-56-000-561520	INSTRUCTIONAL-TECH SUPPLIES-INVENTORY	21,000	4,120	21,000
885	100-1100-56-000-5730	INSTRUCTIONAL-EQUIPMENT	6,500	6,182	4,800
886	100-1100-56-000-573020	INSTRUCTIONAL-TECH EQUIPMENT	10,000	10,174	10,000
887	100-1420-56-000-5430	ATHLETIC REPAIRS & MAINTENANCE	-	30,000	30,000
888	100-2520-56-000-5442	PURCHASING-COPIER RENTAL	2,000	1,647	2,000
889	100-2520-56-000-5540	PURCHASING-ADVERTISING	2,500	1,004	2,500
890	100-2520-56-000-5550	PURCHASING-PRINTING & BINDING	500	162	500
891	100-2520-56-000-5582	PURCHASING-TRAVEL	1,000	-	1,000
892	100-2520-56-000-5610	PURCHASING-SUPPLIES	1,800	657	1,800
893	100-2520-56-000-561020	PURCHASING-TECH SUPPLIES	1,500	281	1,500
894	100-2520-56-000-5810	PURCHASING-DUES & FEES	200	99	200
895	100-2620-56-000-5430	FACILITY REPAIRS & MAINTENACE	212,998	200,496	210,000
896	100-2620-56-000-5610	FACILITY SUPPLIES	4,000	4,170	2,000
897	100-2620-56-000-5615	FACILITY-SUPPLIES-INVENTORY	700	632	700
898	100-2620-56-000-561520	FACILITY-TECH SUPPLIES-INVENTORY	15,000	-	15,000
899	Districtwide General Purchasing Total		365,000	307,961	365,000
Plant Services					
900	100-2620-00-000-5116	CUSTODIANS	4,478,926	4,169,836	4,284,236
901	100-2620-00-000-5120	TEMPORARY WORKERS	37,756	42,319	45,000
902	100-2620-00-046-5116	EXTRA DUTY-CUSTODIAN	126	127	127
903	100-2620-00-197-5120	STUDENT WORKERS	4,074	3,484	4,000
904	100-2620-00-000-5124	SUBSTITUTES(NON-TEACHERS)	136,586	131,066	133,000
905	100-2620-00-000-5125	LONG TERM SUBSTITUTES(NON-TEACHERS)	294,894	292,024	300,000
906	100-2620-00-000-5130	EXTRA WORK(OT)	25,407	22,511	25,000
907	100-2620-00-046-5130	EXTRA DUTY-CUSTODIAN	991	733	1,000
908	100-2620-00-000-5210	GROUP INSURANCE	872,144	802,441	807,440
909	100-2620-00-000-5211	STATE LIFE	3,454	3,212	3,212
910	100-2620-00-000-5212	KMG LIFE INSURANCE	2,818	2,495	2,495
911	100-2620-00-000-5213	HRA 1000	3,000	3,000	3,000
912	100-2620-00-000-5214	HSA 775	2,201	2,356	2,356
913	100-2620-00-000-5225	MEDICARE	68,498	67,866	67,866
914	100-2620-00-046-5225	EXTRA DUTY-MEDICARE	16	11	11
915	100-2620-00-197-5225	STUDENT-MEDICARE	64	51	51
916	100-2620-00-000-5231	TRSL CONTRIBUTIONS	32,318	30,120	31,418
917	100-2620-00-000-5233	LSERS CONTRIBUTIONS	1,150,773	1,075,524	1,118,472
918	100-2620-00-046-5233	EXTRA DUTY-LSERS CONTRIBUTIONS	248	148	150
919	100-2620-00-000-5250	UNEMPLOYMENT BENEFITS	2,400	1,200	2,400
920	100-2600-00-000-5260	WORKERS COMPENSATION	35,985	35,985	35,985

Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
921	100-2600-00-000-5270	RETIREE HEALTH BENEFITS	504,481	491,363	490,661
922	100-2620-00-000-5281	SICK LEAVE SEVERANCE	29,700	29,371	29,700
923	100-2620-00-000-5282	ANNUAL LEAVE SEVERANCE	15,100	21,189	15,100
924	100-2620-00-000-5290	OTHER EMPLOYEE BENEFITS	10,000	10,000	10,000
925	100-2620-00-000-5334	ARCHITECT/ENGINEERING SERVICES	1,240	1,240	-
926	100-2620-00-000-5411	WATER/SEWAGE SERVICES	413,714	383,819	380,811
927	100-2620-00-000-5421	DISPOSAL SERVICES	126,883	111,346	114,146
928	100-2620-00-000-5430	REPAIRS & MAINTENACE	51,000	-	51,000
929	100-2620-00-000-5522	PROPERTY INSURANCE	327,792	328,845	343,576
930	100-2620-00-000-5530	TELEPHONE/ONLINE SERVICES	343,555	341,470	364,870
931	100-2620-00-000-5610	SUPPLIES	-	-	4,400
932	100-2620-00-000-5621	NATURAL GAS	562,401	478,424	527,424
933	100-2620-00-000-5622	ELECTRICITY	3,793,944	3,973,957	3,871,313
934	100-2620-00-000-5730	EQUIPMENT	100	43,126	93,126
935	100-2620-00-000-5890	MISCELLANEOUS	14,550	15,300	21,600
936	100-2650-00-000-5523	CUSTODIAL INSURANCE-AUTO	5,963	5,963	5,963
937	100-2650-00-000-5732	CUSTODIAL VEHICLES	-	359	359
938	Plant Services Total		13,353,102	12,913,121	13,191,268
Building Custodial Services Administration					
939	100-2610-68-000-5111	SUPERVISOR OF CUSTODIAL SERVICES	68,009	66,997	67,935
940	100-2610-68-000-5225	MEDICARE	1,175	981	981
941	100-2610-68-000-5233	LSERS CONTRIBUTIONS	18,598	18,317	18,750
942	100-2620-68-000-5120	TEMPORARY WORKERS	9,566	10,028	10,028
943	100-2620-68-000-5225	MEDICARE	140	145	145
944	100-2620-68-000-5423	CUSTODIAL SERVICES	89,040	89,040	89,040
945	100-2620-68-000-5430	REPAIRS & MAINTENACE SVCS	27,000	102,971	103,000
946	100-2620-68-000-5582	TRAVEL	693	680	693
947	100-2620-68-000-5610	SUPPLIES	680,000	668,287	660,000
948	100-2620-68-000-561020	TECH SUPPLIES	9,196	-	1,000
949	100-2620-68-000-5615	INVENTORY/SUPPLIES	1,955	6,430	10,000
950	100-2620-68-000-5626	GASOLINE	842	960	119
951	100-2620-68-000-5730	EQUIPMENT	33,712	39,695	30,000
952	100-2620-68-000-5810	DUES & FEES	200	45	200
953	100-2630-68-000-5430	UPKEEP OF GROUNDS-REPAIRS & MAINTENACE SVCS	55,000	58,986	50,000
954	100-2630-68-000-5442	UPKEEP OF GROUNDS-EQUIPMENT RENTAL	-	27	-
955	100-2630-68-000-5610	UPKEEP OF GROUNDS-SUPPLIES	10	280	4,500
956	100-2630-68-000-5615	UPKEEP OF GROUNDS-INVENTORY/SUPPLIES	5,000	4,699	6,000
957	100-2630-68-000-5730	UPKEEP OF GROUNDS-EQUIPMENT	12,110	12,110	12,110
958	100-2630-68-191-5430	PLAYGROUNDS-REPAIR & MAINTENACE SVCS	19,580	21,380	4,580
959	100-2630-68-191-5610	PLAYGROUNDS-SUPPLIES	25,000	18,690	50,000
960	100-2640-68-000-5430	EQUIPMENT REPAIRS & MAINTENANCE	20,000	24,754	25,000
961	100-2640-68-000-5442	EQUIPMENT RENTAL	40	121	1,000
962	100-2640-68-000-5610	EQUIPMENT MAINTENANCE SUPPLIES	40,000	36,623	38,000
963	100-2640-68-000-5615	INVENTORY/SUPPLIES	-	-	-
964	100-2650-68-000-5523	AUTO INSURANCE	10,733	10,733	11,600
965	100-2650-68-000-5732	VEHICLES	51,759	51,606	-
966	Building Custodial Services Administration Total		1,179,358	1,244,585	1,194,681
Safety & Security Services					
967	100-2662-00-000-5116	RESOURCE OFFICERS	28,915	28,916	28,916

Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
968	100-2662-00-000-5130	EXTRA WORK(OT)	12,944	12,956	13,000
969	100-2662-00-000-5210	GROUP INSURANCE	5,975	5,975	5,975
970	100-2662-00-000-5211	STATE LIFE	25	17	17
971	100-2662-00-000-5225	MEDICARE	634	619	619
972	100-2662-00-000-5231	TRSL CONTRIBUTIONS	10,112	9,740	10,160
973	100-2662-00-000-5233	LSERS CONTRIBUTIONS	1,968	1,591	1,609
974	100-2662-00-000-5270	RETIREE HEALTH BENEFITS	-	(4)	8,199
975	100-2662-00-000-5300	CONTRACT SECURITY OFFICERS	250,000	246,853	250,000
976	Safety & Security Services Total		310,573	306,663	318,495
Transportation Services					
977	100-2700-00-000-5260	REGULAR PRG-WORKERS COMPENSATION	10,167	10,167	10,167
978	100-2700-00-000-5270	ADMIN-RETIREE HEALTH INS	14,415	731,067	-
979	100-2720-00-000-5270	REGULAR PRG-RETIREE HEALTH INS	563,608	(7,898)	590,831
980	100-2721-00-000-5116	REGULAR BUS DRIVERS	2,532,815	2,539,114	2,565,114
981	100-2721-00-000-5120	TEMPORARY WORKERS	3,276	3,696	4,000
982	100-2721-00-000-5124	REGULAR SUBSTITUTES	126,075	124,629	125,000
983	100-2721-00-000-5125	LONG TERM SUBSTITUTES(NON-TEACHERS)	39,032	39,256	40,000
984	100-2721-00-000-5210	REGULAR-GROUP INSURANCE	1,127,144	1,111,255	1,119,255
985	100-2721-00-000-5211	REGULAR-STATE LIFE	4,156	4,108	4,108
986	100-2721-00-000-5212	REGULAR-KMG LIFE INSURANCE	1,827	1,798	1,798
987	100-2721-00-000-5213	REGULAR-HRA 1000	1,000	1,000	1,000
988	100-2721-00-000-5214	REGULAR-HSA 775	280	280	280
989	100-2721-00-000-5225	REGULAR-MEDICARE	31,810	34,031	34,031
990	100-2721-00-000-5233	REGULAR-LSERS CONTRIBUTIONS	701,290	700,654	715,433
991	100-2721-00-000-5250	REGULAR-UNEMPLOYMENT BENEFITS	523	262	523
992	100-2721-00-000-5270	RETIREE HEALTH BENEFITS	-	(19)	16,611
993	100-2721-00-000-5281	REGULAR-SICK LEAVE SEVERANCE	10,000	17,866	15,000
994	100-2722-00-000-5115	REGULAR-BUS AIDES	124,060	121,905	121,905
995	100-2722-00-000-5210	REGULAR-GROUP INSURANCE	36,427	33,894	33,894
996	100-2722-00-000-5211	REGULAR-STATE LIFE	285	272	272
997	100-2722-00-000-5212	REGULAR-KMG LIFE INSURANCE	38	39	39
998	100-2722-00-000-5225	REGULAR-MEDICARE	1,604	1,741	1,741
999	100-2722-00-000-5233	REGULAR-LSERS CONTRIBUTIONS	36,073	34,804	35,187
1000	100-2730-00-000-5270	SPED-RETIREE HEALTH BENEFITS	118,729	-	115,708
1001	100-2731-00-000-5116	SPED-BUS DRIVERS	206,953	206,954	206,954
1002	100-2731-00-000-5124	SPED-SUBSTITUTES(NON-TEACHERS)	9,016	10,416	11,000
1003	100-2731-00-000-5210	SPED-GROUP INSURANCE	96,773	96,773	96,773
1004	100-2731-00-000-5211	SPED-STATE LIFE	275	276	276
1005	100-2731-00-000-5212	SPED-KMG LIFE INSURANCE	33	33	33
1006	100-2731-00-000-5225	SPED-MEDICARE	2,673	2,849	2,849
1007	100-2731-00-000-5233	SPED-LSERS CONTRIBUTIONS	53,550	53,140	53,725
1008	100-2731-00-000-5281	SPED-SICK LEAVE SEVERANCE	5,000	-	-
1009	100-2732-00-000-5115	SPED-BUS AIDES	293,614	286,697	296,572
1010	100-2732-00-000-5120	SPED-TEMPORARY EMPLOYEES	7,901	9,969	10,000
1011	100-2732-00-000-5124	SPED-SUBSTITUTES(NON-TEACHERS)	17,589	18,740	19,000
1012	100-2732-00-000-5125	SPED-SUPPORT VACANCY	71,233	71,214	71,500
1013	100-2732-00-000-5210	SPED-GROUP INSURANCE	136,842	132,201	132,201
1014	100-2732-00-000-5211	SPED-STATE LIFE	540	491	491
1015	100-2732-00-000-5212	SPED-KMG LIFE INSURANCE	293	293	293

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
1016	100-2732-00-000-5214	SPED-HSA 775	200	200	200
1017	100-2732-00-000-5225	SPED-MEDICARE	5,270	5,243	5,243
1018	100-2732-00-000-5231	SPED-TRSL CONTRIBUTIONS	-	-	-
1019	100-2732-00-000-5233	SPED-LSERS CONTRIBUTIONS	88,906	84,446	88,061
1020	100-2732-00-000-5250	SPED-UNEMPLOYMENT BENEFITS	806	403	806
1021	100-2732-00-000-5281	SPED-SICK LEAVE SEVERANCE	1,000	1,488	1,000
1022	Transportation Services Total		6,483,101	6,485,747	6,548,874
Energy Management Services					
1023	100-2610-66-000-5111	ENERGY MANAGEMENT COORDINATOR	55,658	54,999	54,999
1024	100-2610-66-000-5120	STUDENT WORKER	11,145	1,005	11,145
1025	100-2610-66-000-5210	GROUP INSURANCE	5,940	5,905	5,905
1026	100-2610-66-000-5212	KMG LIFE INSURANCE	278	323	323
1027	100-2610-66-000-5225	MEDICARE	938	794	794
1028	100-2610-66-000-5233	LSERS CONTRIBUTIONS	14,928	15,015	15,180
1029	100-2620-66-000-5530	POSTAGE	400	389	500
1030	100-2620-66-000-5582	TRAVEL	500	100	1,000
1031	100-2620-66-000-5610	FACILITY SUPPLIES	500	-	500
1032	100-2620-66-000-5626	VEHICLE GASOLINE	1,242	586	1,000
1033	100-2650-66-000-5523	AUTO INSURANCE	398	398	420
1034	Energy Management Services Total		91,927	79,514	91,766
Warehouse Services					
1035	100-2530-68-000-5111	WAREHOUSE MANAGER	42,015	41,121	41,121
1036	100-2530-68-000-5114	CAPITAL ASSET MANAGER	35,514	35,871	35,871
1037	100-2530-68-000-5116	WAREHOUSE SERVICE WORKERS	223,180	220,948	220,948
1038	100-2530-68-000-5210	GROUP INSURANCE	62,500	60,378	60,378
1039	100-2530-68-000-5211	STATE LIFE	124	130	130
1040	100-2530-68-000-5212	KMG LIFE INSURANCE	189	172	172
1041	100-2530-68-000-5214	HSA 775	100	-	-
1042	100-2530-68-000-5225	MEDICARE	3,911	4,305	4,305
1043	100-2530-68-000-5231	TRSL CONTRIBUTIONS	9,058	9,147	9,542
1044	100-2530-68-000-5233	LSERS CONTRIBUTIONS	62,317	61,163	58,109
1045	100-2530-00-000-5270	WAREHOUSE-RETIREE HEALTH INS	30,358	(354)	-
1046	100-2530-68-000-5281	SICK LEAVE SEVERANCE	2,885	2,885	-
1047	100-2530-68-000-5282	ANNUAL LEAVE SEVERANCE	2,308	2,308	-
1048	100-2530-68-000-5442	COPIER RENTAL	2,200	1,744	2,200
1049	100-2530-68-000-5550	PRINTING & BINDING	1,000	415	1,000
1050	100-2530-68-000-5610	SUPPLIES	2,000	2,495	2,000
1051	100-2530-68-000-5626	VAN DELIVERY GASOLINE	17,228	16,861	17,000
1052	Warehouse Services Total		496,887	459,589	452,776
Information Technology Services & Data Processing					
1053	100-2650-69-000-5523	AUTO INSURANCE	5,378	3,578	3,780
1054	100-2840-69-000-5119	INFORMATION TECNOLOGY SPECIALISTS	158,614	159,758	182,954
1055	100-2840-69-000-5210	GROUP INSURANCE	28,904	28,732	39,764
1056	100-2840-69-000-5211	STATE LIFE	65	65	65
1057	100-2840-69-000-5212	KMG LIFE INSURANCE	74	33	261
1058	100-2840-69-000-5225	MEDICARE	1,603	1,620	1,956
1059	100-2840-69-000-5231	TRSL CONTRIBUTIONS	40,911	41,196	49,149
1060	100-2800-00-000-5260	WORKERS COMPENSATION	54	54	54
1061	100-2800-00-000-5270	RETIREE HEALTH BENEFITS	-	92,270	92,270

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
1062	100-2840-00-000-5270	RETIREE HEALTH BENEFITS	61,732	(1,000)	-
1063	100-2840-69-000-5281	SICK LEAVE SEVERANCE	6,000	-	6,000
1064	100-2840-69-000-5282	ANNUAL LEAVE SEVERANCE	5,000	-	5,000
1065	100-2840-69-000-5340	TECHNICAL SERVICES	43,854	43,854	76,000
1066	100-2840-69-000-534020	TECHNOLOGY SERVICES	442,646	484,506	505,000
1067	100-2840-69-000-5430	REPAIRS & MAINTENACE SVCS	57,039	47,088	60,000
1068	100-2840-69-000-543020	REPAIRS & MAINTENACE SVCS-TECHNOLOGY	-	-	21,992
1069	100-2840-69-000-5442	EQUIPMENT RENTAL	40,000	38,656	40,000
1070	100-2840-69-000-5530	POSTAGE/WEB-BASED SERVICES	1,500	3,837	4,000
1071	100-2840-69-000-553020	DATA/ONLINE SERVICES	10,000	8,935	86,950
1072	100-2840-69-000-5550	PRINTING & BINDING	144	-	144
1073	100-2840-69-000-5582	TRAVEL	6,000	5,479	6,000
1074	100-2840-69-000-5610	SUPPLIES	15,000	15,947	25,000
1075	100-2840-69-000-561020	TECH SUPPLIES	24,775	26,125	30,000
1076	100-2840-69-000-561520	TECH SUPPLIES-INVENTORY	140,000	140,026	237,450
1077	100-2840-69-000-5626	GASOLINE	8,614	7,603	10,000
1078	100-2840-69-000-573020	TECH EQUIPMENT	53,572	11,073	20,000
1079	100-2841-69-000-5111	DIRECTOR OF INFORMATION TECHNOLOGY	87,932	92,869	92,869
1080	100-2841-69-000-5210	GROUP INSURANCE	6,809	6,769	6,769
1081	100-2841-69-000-5225	MEDICARE	1,237	1,307	1,307
1082	100-2841-69-000-5231	TRSL CONTRIBUTIONS	22,429	23,734	24,703
1083	100-2842-69-000-5118	SYSTEM ANALYSTS/PROGRAMMERS	273,418	272,442	272,442
1084	100-2842-69-000-5210	GROUP INSURANCE	23,780	21,897	21,897
1085	100-2842-69-000-5214	HSA 775	1,775	1,550	1,550
1086	100-2842-69-000-5225	MEDICARE	3,725	3,706	3,706
1087	100-2842-69-000-5231	TRSL CONTRIBUTIONS	69,740	69,473	72,470
1088	100-2846-69-000-5119	SERVICE TECHNICIANS	331,609	326,347	326,347
1089	100-2846-69-000-5210	GROUP INSURANCE	67,040	67,907	67,907
1090	100-2846-69-000-5211	STATE LIFE	135	130	130
1091	100-2846-69-000-5212	KMG LIFE INSURANCE	471	534	534
1092	100-2846-69-000-5225	MEDICARE	4,472	4,376	4,376
1093	100-2846-69-000-5231	TRSL CONTRIBUTIONS	88,674	87,327	91,154
1094	Information Technology Services & Data Processing Total		2,134,725	2,139,803	2,491,950
Competitive Grants Department					
1095	100-2219-71-000-5114	GRANTS-ADMINISTRATIVE ASSISTANT	41,362	40,197	40,197
1096	100-2219-71-000-5210	GRANTS-GROUP INSURANCE	6,000	5,905	5,905
1097	100-2219-71-000-5211	GRANTS-STATE LIFE	32	32	32
1098	100-2219-71-000-5225	GRANTS-MEDICARE	555	545	545
1099	100-2219-71-000-5239	GRANTS-LASERS CONTRIBUTIONS	14,444	14,391	15,235
1100	100-2219-71-000-553020	GRANTS-DATA/ONLINE SERVICES	1,000	1,000	1,000
1101	100-2220-71-000-5113	GRANTS-DISTRICT COORDINATOR	73,486	71,837	71,837
1102	100-2220-71-000-5210	GRANTS-GROUP INSURANCE	7,700	6,729	6,729
1103	100-2220-71-000-5225	GRANTS-MEDICARE	1,936	1,018	1,018
1104	100-2220-71-000-5231	GRANTS-TRSL CONTRIBUTIONS	19,129	18,727	19,534
1105	100-2810-71-000-5530	GRANTS-COMMUNICATIONS	100	18	100
1106	100-2810-71-000-5550	GRANTS-PRINTING & BINDING	500	40	500
1107	100-2810-71-000-5582	GRANTS-TRAVEL	2,800	1,225	1,800
1108	100-2810-71-000-5610	GRANTS-SUPPLIES	1,100	1,518	1,600
1109	100-2820-00-000-5270	GRANTS-RETIREE HEALTH INS	3,211	-	-

Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unadudited) 2016-17	Budget 2017-18
1110	Competitive Grants Department Total		173,355	163,182	166,032
Transportation Services & Administration					
1111	100-2620-72-000-5615	BUILDING INVENTORY/SUPPLIES	2,500	2,199	2,500
1112	100-2650-72-000-5522	PROPERTY INSURANCE	3,722	3,560	3,651
1113	100-2650-72-000-5523	AUTO INSURANCE	5,783	5,565	8,820
1114	100-2650-72-000-561020	TECHNOLOGY SUPPLIES	-	190	-
1115	100-2650-72-000-561520	TECHNOLOGY SUPPLIES/INVENTORY	-	958	-
1116	100-2661-72-187-5115	SAFETY AIDE-BUS SUPPLEMENT	3,600	3,600	3,600
1117	100-2661-72-187-5225	SAFETY AIDE-MEDICARE	52	52	52
1118	100-2661-72-187-5231	SAFETY AIDE-TRSL CONTRIBUTIONS	938	918	958
1119	100-2710-72-000-5111	DIRECTOR OF TRANSPORTATION	102,527	102,316	102,316
1120	100-2710-72-000-5114	ADMINISTRATIVE ASSISTANTS	104,242	118,285	118,285
1121	100-2710-72-000-5120	STUDENT WORKERS	11,810	6,661	6,661
1122	100-2710-72-000-5210	GROUP INSURANCE	31,397	32,436	32,436
1123	100-2710-72-000-5212	ADMN-KMG LIFE INSURANCE	378	412	412
1124	100-2710-72-000-5225	ADMIN-MEDICARE	1,520	1,646	1,646
1125	100-2710-72-000-5231	ADMIN-TRSL CONTRIBUTIONS	40,644	46,773	48,068
1126	100-2710-72-000-5233	ADMIN-LSERS CONTRIBUTIONS	9,158	11,968	11,010
1127	100-2710-72-000-5290	ADMIN-OTHER EMPLOYEE BENEFITS	278	466	271
1128	100-2710-72-000-5300	ADMIN-PROFESSIONAL & TECH SVCS	2,450	-	2,450
1129	100-2710-72-000-5430	ADMIN-REPAIRS & MAINTENACE SVCS	3,923	2,921	423
1130	100-2710-72-000-5442	ADMIN-RENTAL OF EQUIPMENT/VEHCI	2,150	1,739	2,150
1131	100-2710-72-000-5530	ADMIN-COMMUNICATIONS	1,800	2,068	200
1132	100-2710-72-000-5540	ADMIN-ADVERTISING	500	-	500
1133	100-2710-72-000-5550	ADMIN-PRINTING & BINDING	5,000	3,269	5,000
1134	100-2710-72-000-5582	ADMIN-TRAVEL	1,000	1,283	1,000
1135	100-2710-72-000-5590	ADMIN-MISC PURCHASED SERVICE	10	10	10
1136	100-2710-72-000-5610	ADMIN-SUPPLIES	95,148	97,234	10,000
1137	100-2710-72-000-561020	ADMIN-TECH SUPPLIES	3,000	1,523	3,000
1138	100-2710-72-000-5615	ADMIN-INVENTORY/SUPPLIES	1,600	-	1,600
1139	100-2710-72-103-5111	DIRECTOR-PIPS	2,032	2,016	2,016
1140	100-2710-72-178-5120	SKILLS EXAMINER-SUPPLEMENT	600	400	100
1141	100-2710-72-178-5225	SKILLS EXAMINER-MEDICARE	11	5	1
1142	100-2710-72-178-5231	SKILLS EXAMINER-TRSL CONTRIBUTIONS	100	77	25
1143	100-2710-72-178-5233	SKILLS EXAMINER-LSERS CONTRIBUTIONS	50	27	-
1144	100-2721-72-000-5115	REG BUS-AIDES	-	580	-
1145	100-2721-72-000-5120	STUDENT WORKERS-BUS MAINTENANCE	8,485	11,825	11,825
1146	100-2721-72-000-5150	REG BUS-STIPEND PAY	8,070	2,400	2,400
1147	100-2721-72-000-5225	REG BUS-MEDICARE	176	201	201
1148	100-2721-72-000-5233	REG BUS-LSERS CONTRIBUTIONS	2,633	3,468	4,084
1149	100-2721-72-000-5290	REG BUS-OTHER EMPLOYEE BENEFITS	103	96	96
1150	100-2721-72-000-5430	REG BUS-REPAIRS & MAINTENANCE	2,750	3,187	2,700
1151	100-2721-72-000-5442	REG BUS-EQUIPMENT RENTAL	205	380	105
1152	100-2721-72-000-5523	REG BUS-FLEET INSURANCE	94,215	94,215	99,540
1153	100-2721-72-000-5530	REG BUS-COMMUNICATIONS	60	129	60
1154	100-2721-72-000-5610	REG BUS-SUPPLIES	2,900	2,539	2,900
1155	100-2721-72-000-561020	REG BUS-TECH SUPPLIES	800	740	-
1156	100-2721-72-000-5626	REG BUS-GASOLINE	445,000	509,986	510,000
1157	100-2721-72-000-5730	REG BUS-EQUIPMENT	5,533	5,533	6,000

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
1158	100-2721-72-000-5810	REG BUS-DUES & FEES	80	80	-
1159	100-2721-72-000-5890	REG BUS-MISC EXCPENDITURES	35	-	35
1160	100-2721-72-091-5130	BROAD HORIZ-EXTRA WORK(OT)	11,974	-	-
1161	100-2721-72-091-5225	BROAD HORIZ-MEDICARE	160	-	-
1162	100-2721-72-091-5233	BROAD HORIZ-LSERS CONTRIBUTIONS	3,099	-	-
1163	100-2721-72-112-5116	FIELD TRIP-BUS DRIVER	51,071	50,239	50,239
1164	100-2721-72-112-5225	FIELD TRIP-MEDICARE	658	623	623
1165	100-2721-72-112-5231	FIELD TRIP-TRSL CONTRIBUTIONS	1,074	1,330	1,387
1166	100-2721-72-112-5233	FIELD TRIP-LSERS CONTRIBUTIONS	10,718	10,572	12,426
1167	100-2721-72-112-5590	FIELD TRIP-MISC PURCHASED SERVICES	300	288	-
1168	100-2721-72-122-5116	CONTRACT-BUS DRIVER	20,669	20,730	20,730
1169	100-2721-72-122-5225	CONTRACT-MEDICARE	276	280	280
1170	100-2721-72-122-5231	CONTRACT-TRSL CONTRIBUTIONS	109	-	-
1171	100-2721-72-122-5233	CONTRACT-LSERS CONTRIBUTIONS	4,309	4,555	5,721
1172	100-2721-72-155-5124	COMM CTR AFT SCH-BUS SUBSTITUTE	12,110	13,990	14,000
1173	100-2721-72-155-5225	COMM CTR AFT SCH-MEDICARE	100	100	203
1174	100-2721-72-155-5233	COMM CTR AFT SCH-LSERS CONTRIBUTIONS	1,870	1,758	1,780
1175	100-2721-72-161-5430	BUS TURNAROUND-CONTRACTOR	2,800	1,190	2,800
1176	100-2721-72-161-5610	BUS TURNAROUND-SUPPLIES	7,200	6,075	7,200
1177	100-2721-72-178-5116	SKILLS EXAMINER-BUS DRIVER	504	200	504
1178	100-2721-72-178-5225	SKILLS EXAMINER-MEDICARE	6	3	6
1179	100-2721-72-178-5231	SKILLS EXAMINER-TRSL CONTRIBUTIONS	102	-	102
1180	100-2721-72-178-5233	SKILLS EXAMINER-LSERS CONTRIBUTIONS	77	55	27
1181	100-2721-72-178-5810	SKILLS EXAMINER-DUES & FEES	155	-	155
1182	100-2721-72-187-5116	BUS SUPPLEMENT-EXTENDED BUS DRIVER	17,400	12,900	12,900
1183	100-2721-72-187-5225	BUS SUPPLEMENT-MEDICARE	195	163	162
1184	100-2721-72-187-5231	BUS SUPPLEMENT-TRSL CONTRIBUTIONS	308	306	306
1185	100-2721-72-187-5233	BUS SUPPLEMENT-LSERS CONTRIBUTIONS	3,497	3,194	3,560
1186	100-2721-72-237-5115	SAFETY PLACED-AIDES	176	-	-
1187	100-2721-72-237-5116	SAFETY PLACED-BUS DRIVER	781	-	-
1188	100-2721-72-237-5225	SAFETY PLACED-MEDICARE	14	-	-
1189	100-2721-72-290-5116	EXTENDED DAY-BUS DRIVER	420	375	375
1190	100-2721-72-290-5225	EXTENDED DAY-MEDICARE	11	5	5
1191	100-2721-72-290-5231	EXTENDED DAY-TRSL CONTRIBUTIONS	120	96	104
1192	100-2722-72-147-5115	REG BUS MONITOR-AIDES	57	-	57
1193	100-2722-72-147-5130	REG BUS MONITOR-EXTRA WORK(OT)	1,410	-	1,410
1194	100-2722-72-147-5225	REG BUS MONITOR-MEDICARE	20	-	20
1195	100-2722-72-147-5231	REG BUS MONITOR-TRSL CONTRIBUTIONS	14	-	14
1196	100-2722-72-187-5115	REG BUS MONITOR-AIDES	4,224	1,029	1,029
1197	100-2722-72-187-5225	REG BUS MONITOR-MEDICARE	56	13	13
1198	100-2722-72-187-5231	REG BUS MONITOR-TRSL CONTRIBUTIONS	192	250	250
1199	100-2722-72-187-5233	REG BUS MONITOR-LSERS CONTRIBUTIONS	947	14	14
1200	100-2723-72-000-5117	REG BUS MAINT-SKILLED CRAFTSMEN	375,410	379,725	379,725
1201	100-2723-72-000-5119	REG BUS MAINT-OTHER SALARIES	36,556	29,515	29,515
1202	100-2723-72-000-5120	REG BUS MAINT-STUDENT WORKER	23,583	13,991	23,583
1203	100-2723-72-000-5210	REG BUS MAINT-GROUP INSURANCE	78,305	76,572	76,572
1204	100-2723-72-000-5211	REG BUS MAINT-STATE LIFE	129	130	130
1205	100-2723-72-000-5212	REG BUS MAINT-KMG LIFE INSURANCE	515	599	599
1206	100-2723-72-000-5225	REG BUS MAINT-MEDICARE	6,046	5,835	5,835

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unadudited) 2016-17	Budget 2017-18
1207	100-2723-72-000-5233	REG BUS MAINT-LSERS CONTRIBUTIONS	117,898	117,427	118,832
1208	100-2723-72-000-5430	REG BUS MAINT-REPAIRS & MAINTENACE	83,663	100,221	100,000
1209	100-2723-72-000-5610	REG BUS MAINT-SUPPLIES	594,546	597,908	550,000
1210	100-2723-72-000-5615	REG BUS MAINT-INVENTORY/SUPPLIES	45,000	7,906	35,000
1211	100-2723-72-000-5626	REG BUS MAINT-GASOLINE	206	-	206
1212	100-2723-72-158-5610	REG BUS MAINT-BUS TIRES	125,000	-	125,000
1213	100-2723-72-170-5423	REG BUS-BUS BARN-CUSTODIAL SERVICES	86,000	10,306	10,000
1214	100-2723-72-170-5610	REG BUS-BUS BARN-SHOP SUPPLIES	11,500	11,550	101,000
1215	100-2723-72-187-5116	REG BUS MAINT SUPPLEMENT-BUS DRIVER	13,000	6,000	6,000
1216	100-2723-72-187-5225	REG BUS MAINT SUPPLEMENT-MEDICARE	157	73	73
1217	100-2723-72-187-5233	REG BUS MAINT SUPPLEMENT-LSERS CONTRIBUTIONS	3,305	1,638	1,638
1218	100-2731-72-000-5523	SPED BUS-FLEET INSURANCE	8,746	8,746	9,240
1219	100-2731-72-000-5626	SPED BUS-GASOLINE	32,000	35,064	36,000
1220	100-2731-72-146-5116	SPED SUPPLEMENT-BUS DRIVER	13,528	13,521	13,521
1221	100-2731-72-146-5210	SPED SUPPLEMENT-GROUP INSURANCE	6,809	6,850	6,850
1222	100-2731-72-146-5225	SPED SUPPLEMENT-MEDICARE	177	162	162
1223	100-2731-72-146-5233	SPED SUPPLEMENT-LSERS CONTRIBUTIONS	3,987	3,985	3,732
1224	100-2732-72-000-5115	SPED BUS MONITOR-AIDES	2,000	-	2,000
1225	100-2732-72-000-5124	SPED BUS MONITOR-SUBSTITUTES	4,280	-	4,280
1226	100-2732-72-000-5225	SPED BUS MONITOR-MEDICARE	86	-	86
1227	100-2732-72-000-5233	SPED BUS MONITOR-LSERS CONTRIBUTIONS	8	-	8
1228	100-2732-72-112-5115	SPED FIELD TRIP BUS MONITOR-AIDES	60	-	60
1229	100-2732-72-112-5233	SPED FIELD TRIP-LSERS CONTRIBUTIONS	16	-	16
1230	100-2732-72-146-5115	SPED BUS MONITOR SUPPL-AIDES	1,200	1,200	1,200
1231	100-2732-72-146-5225	SPED SUPPL-MEDICARE	15	15	15
1232	100-2732-72-146-5233	SPED SUPPL-LSERS CONTRIBUTIONS	330	328	331
1233	100-2732-72-147-5225	SPED BUS MONITOR-MEDICARE	3	-	3
1234	100-2733-72-158-5610	SPED BUS SERVICING-SUPPLIES	-	-	15,000
1235	100-2835-72-160-5330	BUS DRIVER PHYSICALS	21,210	16,885	21,210
1236	100-2835-72-169-5330	BUS DRIVER DRUG TESTING	4,500	8,660	8,800
1237	Transportation Services & Administration Total		2,867,925	2,671,081	2,833,731
Graphic Arts Services Department					
1238	100-2540-74-000-5225	MEDICARE	-	120	-
1239	100-2540-74-000-5231	TRSL CONTRIBUTIONS	-	825	-
1240	100-2540-74-000-5233	LSERS CONTRIBUTIONS	-	1,407	-
1241	100-2540-00-000-5270	RETIREE HEALTH BENEFITS	19,185	-	-
1242	100-2540-74-000-5582	TRAVEL	-	29	-
1243	Graphic Arts Services Department Total		19,185	2,381	-
Facility Construction Management					
1244	100-2610-76-000-5111	SUPERVISOR OF CONSTRUCTION	80,855	79,217	80,009
1245	100-2610-76-000-5114	ADMINISTRATIVE ASSISTANT	31,630	30,322	30,322
1246	100-2610-76-000-5210	GROUP INSURANCE	11,666	11,779	11,779
1247	100-2610-76-000-5212	KMG LIFE INSURANCE	450	414	414
1248	100-2610-76-000-5225	MEDICARE	1,582	1,536	1,536
1249	100-2610-76-000-5231	TRSL CONTRIBUTIONS	8,097	7,732	8,066
1250	100-2610-76-000-5233	LSERS CONTRIBUTIONS	22,170	21,755	22,082
1251	100-2620-76-060-5300	CONTRACTED SERVICES	8,000	8,000	10,000
1252	100-2610-76-000-5530	OFFICE POSTAGECOMMUNICATIONS	300	-	300

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
1253	100-2610-76-000-5550	OFFICE PRINTING & BINDING	1,400	48	1,400
1254	100-2610-76-000-5610	OFFICE SUPPLIES	1,800	-	1,800
1255	100-2650-76-000-5523	AUTO INSURANCE	398	398	420
1256	100-4000-76-000-5334	ARCHITECT ENGINEERING SVC	41,170	-	40,000
1257	100-4000-76-000-5626	GASOLINE	2,000	1,351	2,000
1258	Facility Construction Management Total		211,518	162,552	210,128
Human Resources Department					
1259	100-2831-00-000-5111	DIRECTOR OF HUMAN RESOURCES	100,209	104,490	104,490
1260	100-2831-00-000-5210	GROUP INSURANCE	6,734	6,734	6,734
1261	100-2831-00-000-5212	KMG LIFE INSURANCE	323	323	323
1262	100-2831-00-000-5225	MEDICARE	1,392	1,454	1,454
1263	100-2831-00-000-5231	TRSL CONTRIBUTIONS	26,601	26,645	27,793
1264	100-2830-79-000-5114	ADMINISTRATIVE SPECIALISTS	295,090	278,903	278,903
1265	100-2830-79-000-5210	GROUP INSURANCE	44,946	42,514	42,514
1266	100-2830-79-000-5211	STATE LIFE	276	250	250
1267	100-2830-79-000-5212	KMG LIFE INSURANCE	610	576	576
1268	100-2830-79-000-5225	MEDICARE	3,360	3,171	3,171
1269	100-2830-79-000-5231	TRSL CONTRIBUTIONS	64,400	61,678	65,225
1270	100-2830-79-000-5233	LSERS CONTRIBUTIONS	11,405	10,109	9,300
1271	100-2830-00-000-5270	PERSONNEL-RETIREE HEALTH INS	19,899	(117)	-
1272	100-2830-79-000-5281	SICK LEAVE SEVERANCE	-	3,537	4,100
1273	100-2830-79-000-5282	ANNUAL LEAVE SEVERANCE	4,200	4,422	4,200
1274	100-2830-79-000-5290	OTHER EMPLOYEE BENEFITS	-	-	5,000
1275	100-2830-79-000-5300	PROFESSIONAL & TECH SERVICES	2,000	2,441	2,000
1276	100-2830-79-000-5339	OTHER PROFESSIONAL SERVICES	25,205	25,697	29,000
1277	100-2830-79-000-5442	COPIER RENTAL	340	350	840
1278	100-2830-79-000-553020	DATA/ONLINE SERVICES(AESOP)	28,022	28,022	28,000
1279	100-2830-79-000-5540	JOB ADVERTISEMENTS	8,000	9,721	12,000
1280	100-2830-79-000-5550	PRINTING & BINDING	3,600	3,135	1,600
1281	100-2830-79-000-5582	TRAVEL	6,000	4,703	6,000
1282	100-2830-79-000-5610	SUPPLIES	5,000	3,905	5,000
1283	100-2830-79-000-561020	TECH SUPPLIES	2,000	1,597	5,000
1284	100-2830-79-000-5615	SUPPLIES-INVENTORY	728	728	-
1285	100-2830-79-000-561520	TECH SUPPLIES-INVENTORY	1,868	1,868	823
1286	100-2832-79-000-5290	OTHER EMPLOYEE BENEFITS	2,500	-	-
1287	100-2834-00-000-5339	NON-CERTIFIED TRAINING	1,000	-	1,000
1288	Human Resources Department Total		665,708	626,856	645,296
Federal Programs-Unallowed Direct Costs					
1289	100-1500-00-000-5270	ESSA PRG-RETIREE HEALTH BENEFITS	-	206,663	206,663
1290	100-1510-00-000-5270	ESSA PRG-RETIREE HEALTH BENEFITS	19,816	-	-
1291	100-1510-00-000-5590	ESSA PRG-MISC PURCHASED SERVICE	500	-	500
1292	100-1530-00-000-5112	PRESCHOOL-TEACHER SALARY	-	169	169
1293	100-1530-00-000-5115	PRESCHOOL-PARAPROFESSIONAL SALARY	-	58	58
1294	100-1530-00-000-5210	PRESCHOOL-GROUP INSURANCE	-	48	48
1295	100-1530-00-000-5225	PRESCHOOL-MEDICARE	92	155	155
1296	100-1530-00-000-5231	PRESCHOOL-TRSL CONTRIBUTIONS	-	1,507	1,572
1297	100-1530-00-000-5270	PRESCHOOL-RETIREE HEALTH BENEFITS	166,641	(3,139)	-
1298	100-1530-00-000-5281	PRESCHOOL-SICK LEAVE SEVERANCE	6,500	6,339	6,500
1299	100-1530-84-000-5281	ESSA PROGRAM-SICK LEAVE SEVERANCE	-	2,264	-

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
1300	100-2180-00-000-5270	PARENTAL INVOLV-RETIREE HEALTH INS	9,606	-	-
1301	100-2214-00-000-5270	ESSA PROGRAM-RETIREE HEALTH INS	28,816	(836)	119,316
1302	100-2214-84-000-5281	SICK LEAVE SEVERANCE	11,000	-	8,500
1303	100-2214-00-000-5281	ESSA PROGRAM-SICK LEAVE SEVERANCE	20,138	10,138	20,138
1304	100-2214-84-000-5282	ANNUAL LEAVE SEVERANCE	8,700	-	7,500
1305	100-2214-00-000-5282	ESSA PROGRAM-ANNUAL LEAVE SEVERANCE	23,110	8,110	23,110
1306	100-2214-84-000-5610	ESSA PROGRAM-SUPPLIES	-	70	500
1307	100-2214-84-103-5111	DIRECTOR/SUPERVISOR-PIPS	3,480	3,268	2,637
1308	100-2234-84-000-5582	PROFESSIONAL DEV-TRAVEL	500	-	500
1309	100-2259-84-000-5282	COMPUTER LAB-ANNUAL LEAVE SEVERANCE	1,200	-	1,200
1310	100-2510-84-000-5114	FEDERAL ASSET CLERK	27,944	26,660	26,660
1311	100-2510-84-000-5210	GROUP INSURANCE	5,940	5,905	5,905
1312	100-2510-84-000-5211	STATE LIFE	32	32	32
1313	100-2510-84-000-5231	TRSL CONTRIBUTIONS	7,098	6,798	7,092
1314	100-2620-84-000-5610	BUILDING SUPPLIES	700	35	700
1315	Federal Programs-Unallowed Costs Total		341,813	274,244	439,455
Facility Maintenance Department					
1316	100-2610-86-000-5111	SUPERVISOR OF FACILITY MAINTENANCE	79,000	77,238	77,238
1317	100-2610-86-000-5114	ADMINISTRATIVE ASSISTANT	39,678	38,370	38,370
1318	100-2610-86-000-5210	GROUP INSURANCE	13,505	13,503	13,503
1319	100-2610-86-000-5212	KMG LIFE INSURANCE	484	562	562
1320	100-2610-86-000-5225	MEDICARE	1,646	1,596	1,596
1321	100-2610-86-000-5231	TRSL CONTRIBUTIONS	10,101	9,784	10,206
1322	100-2610-86-000-5233	LSERS CONTRIBUTIONS	20,075	21,220	21,318
1323	100-2610-86-000-5290	OTHER EMPLOYEE BENEFITS	300	300	300
1324	100-2610-86-000-5442	OFFICE-COPIER RENTAL	1,767	1,428	1,537
1325	100-2610-86-000-5610	OFFICE-SUPPLIES	5,615	5,381	5,615
1326	100-2610-86-000-561520	OFFICE-TECH SUPPLIES-INVENTORY	673	673	750
1327	100-2620-86-000-5117	SKILLED CRAFTSMEN	891,316	886,278	886,278
1328	100-2620-86-000-5120	TEMP/STUDENT WORKERS	12,345	10,840	10,840
1329	100-2620-86-000-5210	GROUP INSURANCE	183,554	183,886	183,886
1330	100-2620-86-000-5211	STATE LIFE	713	524	524
1331	100-2620-86-000-5212	KMG LIFE INSURANCE	917	1,074	1,074
1332	100-2620-86-000-5225	MEDICARE	11,980	12,025	12,025
1333	100-2620-86-000-5233	LSERS CONTRIBUTIONS	256,806	253,668	256,621
1334	100-2620-86-000-5430	REPAIRS & MAINTENACE	103	103	20,000
1335	100-2620-86-000-5530	POSTAGE/ONLINE SERVICES	4,114	5,415	5,500
1336	100-2620-86-000-5550	PRINTING & BINDING	4	19	20
1337	100-2650-86-000-5523	FLEET INSURANCE	13,914	13,914	14,280
1338	100-2650-86-000-5626	GASOLINE	46,915	47,253	48,000
1339	100-2650-86-000-5732	VEHICLES	74,293	105,498	-
1340	100-2834-86-000-5290	STAFF TRAINING-OTHER BENEFITS	460	460	500
1341	100-2834-86-000-5300	STAFF TRAINING SERVICES	2,400	2,400	2,575
1342	100-2834-86-000-5582	STAFF TRAINING-TRAVEL	968	1,348	1,400
1343	Facility Maintenance Department Total		1,673,646	1,694,760	1,614,518
Child Nutrition Services Support					
1344	100-3100-00-000-5111	DIRECTOR OF CHILD NUTRITION	1,232	1,233	1,233
1345	100-3100-70-000-5111	DIRECTOR OF CHILD NUTRITION	985	985	985
1346	100-3100-00-046-5111	EXTRA WORK(OT)	50	50	50

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unadudited) 2016-17	Budget 2017-18
1347	100-3100-00-046-5116	EXTRA WORK(OT)	303	304	304
1348	100-3100-70-000-5210	GROUP INSURANCE	58,096	59,696	59,696
1349	100-3100-70-000-5211	STATE LIFE	90	91	91
1350	100-3100-70-000-5212	KMG LIFE INSURANCE	299	265	265
1351	100-3100-00-000-5225	MEDICARE	17	18	18
1352	100-3100-00-046-5225	MEDICARE	4	4	4
1353	100-3100-70-000-5225	MEDICARE	2,450	2,452	2,452
1354	100-3100-00-046-5231	TRSL CONTRIBUTIONS	90	90	94
1355	100-3100-70-000-5231	TRSL CONTRIBUTIONS	40,838	40,916	40,916
1356	100-3100-70-000-5233	LSERS CONTRIBUTIONS	1,484	1,283	1,283
1357	100-3100-70-000-5239	LASERS CONTRIBUTIONS	272	385	385
1358	100-3100-00-000-5260	WORKERS COMPENSATION	5,850	5,850	5,850
1359	100-3100-00-000-5270	RETIREE HEALTH BENEFITS	357,049	346,429	344,669
1360	100-3100-00-000-5290	OTHER EMPLOYEE BENEFITS	5,000	-	5,000
1361	100-3100-70-204-5210	CAFETERIA MANAGERS-GROUP INS	143,800	165,054	165,054
1362	100-3100-70-204-5211	CAFETERIA MANAGERS-STATE LIFE	660	745	713
1363	100-3100-70-204-5212	CAFETERIA MANAGERS-KMG LIFE INS	339	372	372
1364	100-3100-70-204-5214	CAFETERIA MANAGERS-HSA 775	200	200	200
1365	100-3100-70-204-5225	CAFETERIA MANAGERS-MEDICARE	497	515	515
1366	100-3100-70-204-5231	CAFETERIA MANAGERS-TRSL CONTRIBUTIONS	8,944	8,999	8,999
1367	100-3100-70-205-5210	CAFETERIA TECH-GROUP INSURANCE	482,566	484,892	484,892
1368	100-3100-70-205-5211	CAFETERIA TECH-STATE LIFE INS	1,321	1,274	1,307
1369	100-3100-70-205-5212	CAFETERIA TECH-KMG LIFE INS	356	259	260
1370	100-3100-70-205-5213	CAFETERIA TECH-HRA 1000	8,000	8,000	8,000
1371	100-3100-70-205-5214	CAFETERIA TECH-HSA 775	1,820	1,060	1,060
1372	100-3100-00-000-5890	MISCELLANEOUS EXPENDITURES	-	1,713	2,000
1373	100-2530-70-000-5210	GROUP INSURANCE	2,481	2,490	2,490
1374	100-2530-70-000-5214	HSA 775	467	500	500
1375	100-2650-70-000-5523	AUTO INSURANCE	795	795	840
1376	Child Nutrition Services Support Total		1,126,355	1,136,919	1,140,497
Community Support Services					
1377	100-3300-00-000-5590	MISC PURCHASED SERVICES	28,351	15,426	29,426
1378	Community Support Services Total		28,351	15,426	29,426
Debt Service					
1379	100-5100-00-000-5340	DEBT SERVICE	5,000	5,000	7,500
1380	Debt Service Total		5,000	5,000	7,500
Air Conditioning Redemption Fund					
1381	102-2620-86-000-5430	REPAIRS & MAINTENACE	116,851	211,736	99,500
1382	102-2620-86-000-5442	EQUIPMENT RENTAL	31,750	1,215	17,750
1383	102-2620-86-000-5610	SUPPLIES	33,438	23,998	23,327
1384	102-2620-86-000-5730	EQUIPMENT	241,381	308,355	128,458
1385	Air Conditioning Redemption Funds Total		423,420	545,304	269,035

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
Drivers Education Program Fund					
1386	105-1440-72-000-5112	INSTRUCTORS	96,801	91,095	91,095
1387	105-1440-72-000-5115	AIDES	302	-	-
1388	105-1440-72-000-5225	MEDICARE	1,194	1,233	1,233
1389	105-1440-72-000-5231	TRSL CONTRIBUTIONS	24,824	22,120	24,231
1390	105-1440-72-000-5523	FLEET INSURANCE	2,783	2,783	2,783
1391	105-1440-72-000-5550	PRINTING & BINDING	13,105	2,775	5,000
1392	105-1440-72-000-5582	TRAVEL	200	974	1,000
1393	105-1440-72-000-5610	SUPPLIES	184	-	500
1394	105-1440-72-000-5626	GASOLINE	7,595	6,422	10,000
1395	105-1440-72-000-5810	DUES & FEES	79	580	600
1396	Drivers Education Program Fund Total		147,067	127,982	136,442
Credit Recovery Program Fund					
1397	107-1470-58-000-5112	SUMMER TEACHER	11,000	11,220	11,220
1398	107-1470-58-000-5120	STUDENT WORKER	-	-	-
1399	107-1470-58-000-5225	MEDICARE	147	163	163
1400	107-1470-58-000-5231	TRSL CONTRIBUTIONS	2,805	2,831	2,985
1401	107-1470-58-000-561020	TECH SUPPLIES	-	-	-
1402	Credit Recovery Program Fund Total		13,952	14,214	14,368
Gifted & Talented Funds					
1403	110-1220-75-000-5123	SUBSTITUTES	520	520	520
1404	110-1220-75-000-5129	SUBSTITUTES-OTHER TEMPORARY EMPLOYEE	-	525	525
1405	110-1220-75-000-5225	MEDICARE	8	15	15
1406	110-1220-75-000-5231	TRSL CONTRIBUTIONS	18	152	160
1407	110-1220-75-000-5240	TUITION REIMBURSEMENT	2,213	4,589	4,600
1408	110-1220-75-000-5300	PROFESSIONAL SERVICES	-	540	2,000
1409	110-1220-75-000-5550	PRINTING & BINDING	1,000	673	1,000
1410	110-1220-75-000-5582	TRAVEL	10,000	6,912	7,500
1411	110-1220-75-000-5610	SUPPLIES	15,154	9,773	15,000
1412	110-1220-75-000-561020	TECH SUPPLIES	2,000	84	2,000
1413	110-1220-75-000-561520	TECH SUPPLIES-INVENTORY	11,250	11,248	11,500
1414	110-1220-75-000-5810	DUES & FEES	232	-	-
1415	110-2233-75-000-5240	PROF DEV-TUITION REIMBURSEMENT	4,000	3,395	4,000
1416	110-2721-75-000-5590	MISC PURCHASED SERVICE	2,600	2,042	2,100
1417	110-2721-75-000-5116	FIELD TRIP-BUS DRIVER	700	700	700
1418	110-2721-75-000-5225	FIELD TRIP-MEDICARE	10	10	10
1419	110-2721-75-000-5233	FIELD TRIP-LSERS CONTRIBUTIONS	27	27	27
1420	Gifted & Talented Funds Total		49,732	41,205	51,657

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
Special Education Supply (Act 13) Funds					
1421	111-1210-61-000-5610	SUPPLIES	-	-	10,000
1422	111-1210-61-000-561020	TECH SUPPLIES	-	-	10,000
1423	111-1210-61-000-561520	TECH SUPPLIES-INVENTORY	-	-	25,000
1424	Special Education Supply (Act 13) Funds Total		-	-	45,000
FEMA - 2016 Disaster Relief Funds					
1425	118-1100-00-000-561520	TECH SUPPLIES-INVENTORY	2,855	2,855	-
1426	118-1100-00-000-5642	TEXTBOOKS	5,370	5,370	-
1427	118-1100-00-000-5641	LIBRARY BOOKS	4,385	4,385	-
1428	118-2620-00-000-5430	BUILDING-REPAIRS & MAINTENACE	13,567	13,567	-
1429	118-2620-00-000-5610	BUILDING MAINT-SUPPLIES	7,699	7,699	-
1430	118-2620-00-000-5615	BUILDING MAINT-INVENTORY/SUPPLIES	1,595	1,595	-
1431	FEMA - 2016 Disaster Relief Funds Total		35,471	35,471	-
Top Gains Reward Funds (2010-11)					
1432	120-1100-00-000-5610	INSTRUCTIONAL SUPPLIES	2,969	152	-
1433	120-1100-00-000-561520	TECH SUPPLIES-INVENTORY	-	1,021	-
1434	120-1130-00-000-5610	SUPPLIES	281	281	-
1435	120-1130-00-000-561520	TECH SUPPLIES-INVENTORY	-	1,796	-
1436	Top Gains Reward Funds (2010-11) Total		3,250	3,250	-
Legislative Supplemental Appropriation-Classroom Teacher Supplement					
1437	121-1105-00-000-5112	KINDERGARTEN-TEACHER	62,630	62,630	-
1438	121-1105-00-000-5225	KINDERGARTEN-MEDICARE	895	894	-
1439	121-1105-00-000-5231	KINDERGARTEN-TRSL CONTRIBUTIONS	15,494	15,494	-
1440	121-1110-00-000-5112	ELEMENTARY-TEACHER	545,699	545,699	-
1441	121-1110-00-000-5225	ELEMENTARY-MEDICARE	7,856	7,856	-
1442	121-1110-00-000-5231	ELEMENTARY-TRSL CONTRIBUTIONS	135,623	135,623	-
1443	121-1110-00-000-5239	ELEMENTARY-LASERS CONTRIBUTIONS	335	335	-
1444	121-1110-00-074-5112	READING INTERVENTION-TEACHER	14,956	14,956	-
1445	121-1110-00-074-5225	READING INTERVENTION-MEDICARE	217	217	-
1446	121-1110-00-074-5231	READING INTERVENTION-TRSL CONTRIBUTIONS	3,576	3,576	-
1447	121-1110-00-106-5112	ELEM READ 180-TEACHER	4,206	4,206	-
1448	121-1110-00-106-5225	ELEM READ 180-MEDICARE	47	47	-
1449	121-1110-00-106-5231	ELEM READ 180-TRSL CONTRIBUTIONS	1,073	1,073	-
1450	121-1130-00-000-5112	SECONDARY-TEACHER	232,290	232,290	-
1451	121-1130-00-000-5225	SECONDARY-MEDICARE	3,326	3,327	-
1452	121-1130-00-000-5231	SECONDARY-TRSL CONTRIBUTIONS	58,137	58,138	-
1453	121-1130-00-106-5112	SECONDARY READ 180-TEACHER	1,870	1,870	-
1454	121-1130-00-106-5225	SECONDARY READ 180-MEDICARE	27	27	-
1455	121-1130-00-106-5231	SECONDARY READ 180-TRSL CONTRIBUTIONS	494	495	-
1456	121-1130-00-111-5112	CREDIT RECOVERY-TEACHER	935	935	-
1457	121-1130-00-111-5225	CREDIT RECOVERY-MEDICARE	14	14	-
1458	121-1130-00-111-5231	CREDIT RECOVERY-TRSL CONTRIBUTIONS	238	238	-

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
1459	121-1210-00-000-5112	SPECIAL ED-TEACHER	85,064	85,064	-
1460	121-1210-00-000-5225	SPECIAL ED-MEDICARE	1,206	1,206	-
1461	121-1210-00-000-5231	SPECIAL ED-TRSL CONTRIBUTIONS	19,070	19,070	-
1462	121-1210-00-000-5239	SPECIAL ED-LASERS CONTRIBUTIONS	335	335	-
1463	121-1211-00-000-5112	SPED RESOURCE-TEACHER	18,228	18,228	-
1464	121-1211-00-000-5225	SPED RESOURCE-MEDICARE	251	251	-
1465	121-1211-00-000-5231	SPED RESOURCE-TRSL CONTRIBUTIONS	4,298	4,298	-
1466	121-1211-00-000-5239	SPED RESOURCE-LASERS CONTRIBUTIONS	502	502	-
1467	121-1214-61-000-5112	SPED ADAPTED PE-TEACHER	5,609	5,609	-
1468	121-1214-61-000-5225	SPED ADAPTED PE-MEDICARE	81	81	-
1469	121-1214-61-000-5231	SPED ADAPTED PE-TRSL CONTRIBUTIONS	1,430	1,430	-
1470	121-1220-00-000-5112	GIFTED TALENTED-TEACHER	26,641	26,641	-
1471	121-1220-00-000-5225	GIFTED TALENTED-MEDICARE	386	386	-
1472	121-1220-00-000-5231	GIFTED TALENTED-TRSL CONTRIBUTIONS	6,198	6,198	-
1473	121-1220-00-000-5239	GIFTED TALENTED-LASERS CONTRIBUTIONS	167	167	-
1474	121-1310-00-000-5112	AGRISCIENCE-TEACHER	6,543	6,543	-
1475	121-1310-00-000-5225	AGRISCIENCE-MEDICARE	95	95	-
1476	121-1310-00-000-5231	AGRISCIENCE-TRSL CONTRIBUTIONS	1,686	1,686	-
1477	121-1340-00-000-5112	HOMELIVING-TEACHER	14,022	14,022	-
1478	121-1340-00-000-5225	HOMELIVING-MEDICARE	203	203	-
1479	121-1340-00-000-5231	HOMELIVING-TRSL CONTRIBUTIONS	3,576	3,576	-
1480	121-1350-00-000-5112	TRADE & INDUSTRY-TEACHER	935	935	-
1481	121-1350-00-000-5225	TRADE & INDUSTRY-MEDICARE	14	14	-
1482	121-1350-00-000-5231	TRADE & INDUSTRY-TRSL CONTRIBUTIONS	238	238	-
1483	121-1360-00-000-5112	BUSINESS ED-TEACHER	13,554	13,554	-
1484	121-1360-00-000-5225	BUSINESS ED-MEDICARE	183	183	-
1485	121-1360-00-000-5231	BUSINESS ED-TRSL CONTRIBUTIONS	2,980	2,980	-
1486	121-1390-00-000-5112	OTHER CTE-TEACHER	2,804	2,804	-
1487	121-1390-00-000-5225	OTHER CTE-MEDICARE	41	41	-
1488	121-1390-00-000-5231	OTHER CTE-TRSL CONTRIBUTIONS	715	715	-
1489	121-1410-00-000-5112	BAND(HS)-TEACHER	7,478	7,478	-
1490	121-1410-00-000-5225	BAND(HS)-MEDICARE	108	108	-
1491	121-1410-00-000-5231	BAND(HS)-TRSL CONTRIBUTIONS	1,907	1,907	-
1492	121-1411-00-000-5112	BAND(MS)-TEACHER	7,011	7,011	-
1493	121-1411-00-000-5225	BAND(MS)-MEDICARE	95	95	-
1494	121-1411-00-000-5231	BAND(MS)-TRSL CONTRIBUTIONS	1,788	1,788	-
1495	121-1412-00-000-5112	CHOIR(HS)-TEACHER	935	935	-
1496	121-1412-00-000-5225	CHOIR(HS)-MEDICARE	14	14	-
1497	121-1412-00-000-5231	CHOIR(HS)-TRSL CONTRIBUTIONS	238	238	-
1498	121-1413-00-000-5112	CHOIR(MS)-TEACHER	9,815	9,815	-
1499	121-1413-00-000-5225	CHOIR(MS)-MEDICARE	135	136	-
1500	121-1413-00-000-5231	CHOIR(MS)-TRSL CONTRIBUTIONS	2,265	2,265	-
1501	121-1450-00-000-5112	JROTC-TEACHER	6,543	6,543	-
1502	121-1450-00-000-5225	JROTC-MEDICARE	95	95	-
1503	121-1450-00-000-5231	JROTC-TRSL CONTRIBUTIONS	1,669	1,669	-
1504	121-1480-00-000-5112	ALTERNATIVE PRG-TEACHER	7,478	7,478	-
1505	121-1480-00-000-5225	ALTERNATIVE PRG-MEDICARE	108	108	-
1506	121-1480-00-000-5231	ALTERNATIVE PRG-TRSL CONTRIBUTIONS	1,907	1,907	-
1507	121-1520-53-000-5112	ESL-TEACHER	2,804	2,804	-

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
1508	121-1520-53-000-5225	ESL-MEDICARE	41	41	-
1509	121-1520-53-000-5231	ESL-TRSL CONTRIBUTIONS	715	715	-
1510	121-1420-89-000-5112	HEAD COACH-TEACHER	5,609	5,609	-
1511	121-1420-89-000-5225	HEAD COACH-MEDICARE	81	81	-
1512	121-1420-89-000-5231	HEAD COACH-TRSL CONTRIBUTIONS	1,192	1,192	-
1513	Legislative Supplemental Appropriation-Classroom Teacher Supplement Total		1,367,024	1,367,027	-
Timber Reserve Funds					
1514	122-4200-00-000-5490	OTHER PURCHASED PROPERTY SERVICES	100,000	-	-
1515	122-4200-00-066-5490	OTHER PURCHASED PROPERTY SERVICES	-	83,460	-
1516	Timber Reserve Funds Total		100,000	83,460	-
State MFP - Supplemental Course Academy Funds					
1517	123-1490-58-000-5564	ONLINE COURSE TUITION (IN-STATE-NON LEA)	234,380	216,655	521,289
1518	State MFP - Supplemental Course Academy Funds Total		234,380	216,655	521,289
State MFP - Career Development Funds					
1519	124-1360-00-000-5530	BUSINESS ED-ONLINE SERVICES	-	2,486	2,500
1520	124-1300-58-000-5610	CTE-SUPPLIES	4,000	4,092	24,500
1521	124-1300-58-000-561520	CTE-TECH SUPPLIES-INVENTORY	-	31,073	-
1522	124-1300-58-000-5642	CTE-TEXTBOOKS	-	2,082	2,000
1523	124-1350-58-000-5642	TRADE & INDUSTRY-TEXTBOOKS	-	145	150
1524	124-1390-58-088-561520	CTE-SUPPLIES/INVENTORY	-	-	50,000
1525	124-2235-58-000-5582	CTE PROFESS DEV-TRAVEL	42,974	8,883	18,566
1526	124-2235-58-000-5590	CTE PROFESS DEV-PURCHASED SERVICES	-	(50)	-
1527	124-2721-58-000-5590	CTE-BUS-FUEL	-	200	200
1528	State MFP - Career Development Funds Total		46,974	48,911	97,916
Storm Damage (2014-15) Insurance Proceeds					
1529	125-2620-00-000-5330	BUILDING MAINT-PROFESSIONAL SERVICES	-	(1,161)	-
1530	Storm Damage (2014-15) Insurance Proceeds Total		-	(1,161)	-
State MFP High Cost Services (Special Needs) Funds					
1537	127-2169-11-611-5113	ORIENTATION & MOBILITY SPECIALIST	24,957	24,957	-
1538	127-2169-11-611-5225	O&M-MEDICARE	375	375	-
1539	127-2169-11-611-5231	O&M-TRSL CONTRIBUTIONS	5,151	5,151	-
1540	State MFP High Cost Services (Special Needs) Funds Total		30,483	30,483	-
Southern Regional Education Board (SREB)					
1541	128-2231-00-000-5113	STAFF TRAINING-SALARIES	56,989	56,989	32,487
1542	128-2231-00-000-5150	STAFF TRAINING STIPENDS	6,262	6,262	3,131

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
1543	128-2231-00-000-5123	STAFF TRAINING-SUBSTITUTES	9,512	21,587	21,587
1544	128-2231-00-000-5225	STAFF TRAINING MEDICARE	2,535	1,245	829
1545	128-2231-00-000-5231	STAFF TRAINING TRSL CONTRIBUTIONS	14,263	16,745	9,475
1546	Southern Regional Education Board (SREB) Total		89,561	102,828	67,509
Junior ROTC Training Expenditure Reimbursements (United States Armed Forces)					
1547	130-1450-00-000-5430	STAFF TRAINING STIPENDS	-	-	1,500
1548	130-1450-00-000-5582	TRAVEL EXPENSE	-	7,313	5,000
1549	130-1450-00-000-5610	SUPPLIES	-	-	1,300
1550	JROTC Total		-	7,313	7,800
Math & Science Partnership Expenditure Reimbursements (Monroe City School Board)					
1551	673-2234-00-000-5150	STAFF TRAINING -STIPEND PAY	14,795	-	-
1552	673-2234-00-000-5123	STAFF TRAINING -SUBSTITUTE PAY	970	-	-
1553	673-2234-00-000-5225	STAFF TRAINING -MEDICARE	225	-	-
1554	673-2234-00-000-5231	STAFF TRAINING -TRSL CONTRIBUTIONS	3,808	-	-
1555	673-2234-00-000-5582	STAFF TRAINING -TRAVEL EXPENSE	1,502	-	-
1556	Math & Science Partnership (MCSB) Total		21,300	-	-
Richwood High Vocational Program Funds (Ouachita Parish Police Jury)					
1557	804-1370-00-000-5340	HEALTH SCIENCE-TECHNICAL SERVICES	-	416	-
1557	804-1370-00-000-5610	HEALTH SCIENCE-SUPPLIES	135,000	4,343	125,000
1558	804-1370-00-000-5615	HEALTH SCIENCE-SUPPLIES INVENTORY	-	1,996	-
1559	804-1370-00-000-5730	HEALTH SCIENCE-EQUIPMENT	65,000	64,972	25,000
1560	Richwood High Vocational Program Funds (OPPJ) Total		200,000	71,727	150,000
Living Well Foundation Grant					
1561	808-1110-71-000-5530	INSTRUCTIONAL ONLINE COMMUNICATION	14,950	14,950	15,050
1562	Living Well Foundation Total		14,950	14,950	15,050
Quality Science & Math Grants (Louisiana State University)					
1563	810-1100-71-000-5610	INSTRUCTIONAL SUPPLIES	2,206	2,206	2,250
1564	810-1100-71-000-561520	INSTRUCTIONAL TECH SUPPLIES-INVENTORY	1,400	1,390	1,500
1565	810-1100-71-003-5610	INSTRUCTIONAL SUPPLIES	716	716	750
1566	QSM Grant Total		4,322	4,312	4,500
Mid-South Extrusion Professional Development Grant					
1567	818-2231-00-000-5582	STAFF TRAINING TRAVEL EXPENSE	137	137	-
1568	Mid-South Extrusion Professional Development Grant Total		137	137	-

**Ouachita Parish School Board
Annual Operating Budget
General Fund
Fiscal Year 2017-18**

Line #	Account Number	Account Description	Final Budget 2016-17	Actual (Unadudited) 2016-17	Budget 2017-18
Riverbend Summer Reading Program Funds					
1569	824-1470-59-000-5112	HEALTH SCIENCE-TEACHER	41,800	37,350	37,785
1570	824-1470-59-000-5225	HEALTH SCIENCE-MEDICARE	606	507	500
1571	824-1470-59-000-5231	HEALTH SCIENCE-TRSL CONTRIBUTIONS	10,659	9,524	9,950
1572	824-1470-59-000-5610	HEALTH SCIENCE-SUPPLIES	2,127	-	-
1573	824-1470-59-000-561020	HEALTH SCIENCE-TECH SUPPLIES	-	260	260
1574	824-2620-59-000-5116	BUILDING CUSTODIAN-EXTRA DUTY	510	480	500
1575	824-2620-59-000-5225	BLDG MAINT-MEDICARE	7	7	10
1576	824-2620-59-000-5233	BLDG MAINT-LSERS CONTRIBUTIONS	150	122	130
1577	824-2721-59-000-5116	BUS DRIVERS	2,800	2,960	3,000
1578	824-2721-59-000-5225	BUS-MEDICARE	41	43	45
1579	824-2721-59-000-5233	BUS-LSERS CONTRIBUTIONS	800	808	820
1580	824-2721-59-000-5590	BUS MILEAGE REIMBURSEMENT	-	1,054	1,000
1581	Riverbend Summer Reading Program Funds Total		59,500	53,115	54,000
West Monroe High School Foundation Grant Funds					
1582	827-1100-00-000-5610	INSTRUCTIONAL SUPPLIES	3,141	3,141	-
1583	West Monroe High School Foundation Grant Funds Total		3,141	3,141	-
1584	Total Expenditures		142,884,765	140,793,003	143,275,297
OTHER FINANCING USES					
1585	100-5200-00-144-5932	OPERATING TRANSFER OUT-SELF INSURANCE	200,000	365,000	400,000
1586	100-5200-00-145-5932	OPERATING TRANSFER OUT-WORKERS COMP	200,000	200,000	200,000
1587	100-5200-00-190-5932	OPERATING TRANSFER OUT-ISF CENTRALIZED PRINTING	190,000	25,000	165,000
1589	100-5200-00-414-5932	OPERATING TRANSFER OUT-M&O MAINTENANCE(414)	100,000	100,000	200,000
1590	100-5300-00-097-5940	LOCAL REV XFER OUT-MFP OTHER LEA TRANSFER ADMIN	1,343	1,212	1,081
1591	100-5300-00-098-5940	LOCAL REV XFER OUT-MFP CHARTER SCHOOLS/OTHER LE	492,780	492,905	439,673
		INTRAFUND TRANSFERS WITHIN GENERAL FUND:			
1592	100-5200-00-102-5932	OPERATING TRANSFER OUT-AC REDEMPTION	105,202	105,202	545,304
1593	100-5200-00-107-5932	OPERATING TRANSFER OUT-CREDIT RECOVERY	17,272	17,272	17,300
1594	100-5200-00-118-5932	OPERATING TRANSFER OUT-FEMA FUND	50,518	50,518	-
1595	100-5200-00-121-5932	OPERATING TRANSFER OUT-HB 1 SUPPLEMENT	671,061	671,061	-
1596	100-5200-00-128-5932	OPERATING TRANSFER OUT-SREB	4,421	-	10,509
1588	100-5200-00-401-5932	OPERATING TRANSFER OUT-GIFTED & TALENTED	39,000	39,000	39,000
1590	125-5200-00-000-5932	MARCH 2014 STORM TRANSFER OUT-GENERAL FUND	175,000	174,960	-
1591	***-5200-00-***-5932	ELIMINATE INSTRAFUND TRANSFERS (IN/OUT)	(1,062,474)	(1,058,013)	(612,113)
1592	Other Financing Uses Total		1,184,123	1,184,117	1,405,754
TOTAL EXPENDITURES & OTHER FINANCING USES					
1593	Total General Fund Expenditures & Other Financing Uses		144,068,888	141,977,120	144,681,051
1594		Net Change in Fund Balance	(915,833)	810,829	(3,326,702)
1595		Beginning Fund Balance	19,124,860	19,124,860	20,732,352
1596		Ending Fund Balance	18,209,027	19,935,689	17,405,650

**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2017-2018**

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

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.

THIS PAGE WAS INTENTIONALLY LEFT BLANK

Ouachita Parish School Board
Special Revenue Fund
Special Revenue Funds - Combined Budget
Fiscal Year 2017-18

Budget Summary by Function					
	<u>2016-2017</u>			<u>2017-2018</u>	
	<u>Final</u> <u>Budget</u>	<u>Actual</u> <u>(Unaudited)</u>	<u>%</u> <u>Change</u>	<u>Budget</u>	<u>%</u> <u>Change</u>
Revenues					
Local Revenues	\$ 50,093,377	\$ 49,550,176	-1.1%	\$ 47,996,887	-3.1%
State Revenues	2,765,367	2,764,525	0.0%	2,753,770	-0.4%
Federal Revenues	<u>22,059,034</u>	<u>21,656,881</u>	<u>-1.8%</u>	<u>21,277,843</u>	<u>-1.8%</u>
Total Revenues	\$ <u>74,917,778</u>	\$ <u>73,971,582</u>	<u>-1.3%</u>	\$ <u>72,028,500</u>	<u>-2.6%</u>
Expenditures					
Regular Programs	14,006,617	13,975,650	-0.2%	13,750,022	-1.6%
Special Education Programs	3,960,746	4,007,797	1.2%	3,782,542	-5.6%
Vocational (CTE) Programs	977,086	929,655	-4.9%	904,440	-2.7%
Other Instructional Programs	3,066,164	2,911,957	-5.0%	3,088,968	6.1%
Special Programs	3,847,920	4,102,647	6.6%	3,953,731	-3.6%
Pupil Support Services	4,504,685	4,702,368	4.4%	4,498,600	-4.3%
Instructional Staff Services	7,633,405	7,318,580	-4.1%	7,445,512	1.7%
General Administration	326,715	318,053	-2.7%	295,398	-7.1%
School Administration	1,880,247	1,893,467	0.7%	1,842,530	-2.7%
Business Services	1,028,555	1,022,413	-0.6%	977,909	-4.4%
Plant Services	3,697,515	3,787,071	2.4%	3,649,516	-3.6%
Student Transportation Services	2,816,034	2,822,515	0.2%	2,726,879	-3.4%
Central Services	240,585	242,941	1.0%	244,416	0.6%
Food Services	11,687,375	11,028,758	-5.6%	12,219,922	10.8%
Facility Acquisition and Construction	1,337,667	1,304,401	-2.5%	992,598	-23.9%
Debt Service	<u>62,550</u>	<u>60,625</u>	<u>-3.1%</u>	<u>60,625</u>	<u>0.0%</u>
Total Expenditures	\$ 61,073,866	\$ 60,428,899	-1.1%	\$ 60,433,608	<u>0.0%</u>
Other Sources of Funds	\$ 101,500	\$ 101,420	-0.1%	\$ 200,000	97.2%
Other Uses of Funds	<u>(9,574,393)</u>	<u>(9,591,144)</u>	<u>0.2%</u>	<u>(9,842,434)</u>	<u>2.6%</u>
Total Other Sources	\$ <u>(9,472,893)</u>	\$ <u>(9,489,724)</u>	<u>0.2%</u>	\$ <u>(9,642,434)</u>	<u>1.6%</u>
Net Change in Fund Balance	\$ 4,371,019	\$ 4,052,959	-7.3%	\$ 1,952,458	-51.8%
Beginning Fund Balance	\$ <u>40,895,757</u>	\$ <u>40,891,236</u>	<u>0.0%</u>	\$ <u>44,944,195</u>	<u>9.9%</u>
Ending Fund Balance	\$ <u>45,266,776</u>	\$ <u>44,944,195</u>	<u>-0.7%</u>	\$ <u>46,896,653</u>	<u>4.3%</u>

Ouachita Parish School Board
Special Revenue Fund
Special Revenue Funds - Combined Budget
Fiscal Year 2017-18

Budget Summary by Object					
	2016-2017			2017-2018	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 50,093,377	\$ 49,550,177	-1.1%	\$ 47,996,887	-3.1%
State Revenues	2,765,367	2,764,525	0.0%	2,753,770	-0.4%
Federal Revenues	22,059,034	21,656,881	-1.8%	21,277,843	-1.8%
Total Revenues	\$ 74,917,778	\$ 73,971,583	-1.3%	\$ 72,028,500	-2.6%
Expenditures					
Salaries	\$ 38,488,384	\$ 38,501,319	0.0%	\$ 37,385,186	-2.9%
Employee Benefits	7,883,649	7,987,880	1.3%	7,903,396	-1.1%
Professional Services	1,083,014	1,003,477	-7.3%	1,058,821	5.5%
Property Services	1,672,605	1,696,973	1.5%	1,830,622	7.9%
Other Purchased Services	1,059,946	1,179,782	11.3%	1,301,027	10.3%
Supplies	9,000,919	8,274,570	-8.1%	9,452,777	14.2%
Property	1,757,677	1,642,415	-6.6%	1,338,234	-18.5%
Miscellaneous	133,973	142,483	6.4%	163,545	14.8%
Total Expenditures	\$ 61,080,167	\$ 60,428,900	-1.1%	\$ 60,433,608	0.0%
Other Sources of Funds	\$ 101,500	\$ 101,420	-0.1%	\$ 200,000	97.2%
Other Uses of Funds	(9,574,393)	(9,591,144)	0.2%	(9,842,434)	2.6%
Total Other Sources (Uses)	\$ (9,472,893)	\$ (9,489,724)	0.2%	\$ (9,642,434)	1.6%
Net Change in Fund Balance	\$ 4,364,718	\$ 4,052,959	-7.1%	\$ 1,952,458	-51.8%
Beginning Fund Balance	\$ 40,895,757	\$ 40,891,236	0.0%	\$ 44,944,195	9.9%
Ending Fund Balance	\$ 45,260,475	\$ 44,944,195	-0.7%	\$ 46,896,653	4.3%
Fund Balance Classification					
Unspendable Fund Balance					
Food Inventory	\$ 112,500	\$ 80,729	-28.2%	\$ 88,156	9.2%
Restricted Fund Balance					
Salaries and benefits	8,584,908	7,956,396	-7.3%	7,956,396	0.0%
Debt Service	1,559,299	1,559,299	0.0%	1,558,084	-0.1%
School Food Service	4,019,435	4,134,259	2.9%	4,618,954	11.7%
Special Education Services	2,316,589	2,696,101	16.4%	2,446,755	-9.2%
Committed Fund Balance					
District #1 M&O Sales Tax	18,513,953	18,630,194	0.6%	18,435,942	-1.0%
West-side Capital Outlay	192,590	330,314	71.5%	-	-100.0%
Assigned Fund Balance					
West-side Operations & Maintenance	9,179,568	8,765,344	-4.5%	10,710,367	22.2%
Student Support Services	781,633	791,559	1.3%	1,081,999	36.7%
Total Fund Balances	\$ 45,260,475	\$ 44,944,195	-0.7%	\$ 46,896,653	4.3%

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2017-18

Budget Summary by Function

	2016-2017			2017-2018	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 7,880,617	\$ 7,701,200	-2.3%	\$ 7,469,730	-3.0%
Federal Revenues	200,000	200,000	100.0%	-	-100.0%
Total Revenues	\$ 8,080,617	\$ 7,901,200	-2.2%	\$ 7,469,730	-5.5%
Expenditures					
Regular Programs	\$ 648,672	\$ 558,524	-13.9%	\$ 673,182	20.5%
Special Education Programs	433,410	431,549	-0.4%	431,240	-0.1%
Vocational (CTE) Programs	102,388	77,967	-23.9%	103,176	32.3%
Other Instructional Programs	1,371,480	1,148,771	-16.2%	1,420,400	23.6%
Special Programs	7,422	6,360	-14.3%	6,415	0.9%
Pupil Support Services	843,897	813,910	-3.6%	819,863	0.7%
Instructional Staff Services	640,646	624,604	-2.5%	735,419	17.7%
General Administration	46,627	48,701	4.4%	47,254	-3.0%
School Administration	103,048	102,310	-0.7%	103,167	0.8%
Business Services	35,404	35,009	-1.1%	35,192	0.5%
Plant Services	1,849,678	2,011,646	8.8%	1,928,265	-4.1%
Student Transportation Services	1,085,227	1,130,312	4.2%	1,007,325	-10.9%
Central Services	27,879	27,268	-2.2%	27,498	0.8%
Food Services	228,145	231,326	1.4%	233,251	0.8%
Facility Acquisition and Construction	540,975	420,903	-22.2%	292,335	-30.5%
Total Expenditures	\$ 7,964,898	\$ 7,669,160	-3.7%	\$ 7,863,982	2.5%
Other Sources of Funds	\$ 101,500	\$ 101,420	-0.1%	\$ 200,000	97.2%
Total Other Sources	\$ 101,500	\$ 101,420	-0.1%	\$ 200,000	97.2%
Net Change in Fund Balance	\$ 217,219	\$ 333,460	53.5%	\$ (194,252)	-158.3%
Beginning Fund Balance	\$ 18,296,734	\$ 18,296,734	0.0%	\$ 18,630,194	1.8%
Ending Fund Balance	\$ 18,513,953	\$ 18,630,194	0.6%	\$ 18,435,942	-1.0%

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2017-18

Budget Summary by Object

	2016-2017			2017-2018	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 7,880,617	\$ 7,701,200	-2.3%	\$ 7,469,730	-3.0%
Federal Revenues	<u>200,000</u>	<u>200,000</u>	<u>0.0%</u>	<u>-</u>	<u>-100.0%</u>
Total Revenues	<u>\$ 8,080,617</u>	<u>\$ 7,901,200</u>	<u>-2.2%</u>	<u>\$ 7,469,730</u>	<u>-5.5%</u>
Expenditures					
Salaries	\$ 2,734,909	\$ 2,738,669	0.1%	\$ 2,711,741	-1.0%
Employee Benefits	906,681	950,324	4.8%	957,993	0.8%
Professional Services	203,566	216,645	6.4%	234,820	8.4%
Property Services	1,125,035	1,160,773	3.2%	1,000,587	-13.8%
Other Purchased Services	80,304	117,848	46.8%	83,095	-29.5%
Supplies	1,954,852	1,514,853	-22.5%	2,011,551	32.8%
Property	953,365	953,986	0.1%	856,427	-10.2%
Miscellaneous	<u>6,186</u>	<u>16,062</u>	<u>159.7%</u>	<u>7,768</u>	<u>-51.6%</u>
Total Expenditures	<u>\$ 7,964,898</u>	<u>\$ 7,669,160</u>	<u>-3.7%</u>	<u>\$ 7,863,982</u>	<u>2.5%</u>
Other Sources of Funds	<u>\$ 101,500</u>	<u>\$ 101,420</u>	<u>-0.1%</u>	<u>\$ 200,000</u>	<u>97.2%</u>
Total Other Sources	<u>\$ 101,500</u>	<u>\$ 101,420</u>	<u>-0.1%</u>	<u>\$ 200,000</u>	<u>97.2%</u>
Net Change in Fund Balance	\$ 217,219	\$ 333,460	53.5%	\$ (194,252)	-158.3%
Beginning Fund Balance	<u>\$ 18,296,734</u>	<u>\$ 18,296,734</u>	<u>0.0%</u>	<u>\$ 18,630,194</u>	<u>1.8%</u>
Ending Fund Balance	<u>\$ 18,513,953</u>	<u>\$ 18,630,194</u>	<u>0.6%</u>	<u>\$ 18,435,942</u>	<u>-1.0%</u>

Fund Balance Classification

Committed Fund Balance	<u>\$ 18,513,953</u>	<u>\$ 18,630,194</u>	<u>0.6%</u>	<u>\$ 18,435,942</u>	<u>-1.0%</u>
Total Ending Fund Balance	<u>\$ 18,513,953</u>	<u>\$ 18,630,194</u>	<u>0.6%</u>	<u>\$ 18,435,942</u>	<u>-1.0%</u>

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.

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
400-41130	Sales & Use Taxes	\$ 7,743,705	\$ 7,569,824	\$ 7,342,730
400-41136	Interest/Penalty-Sales Tax	34,912	35,296	32,000
400-41510	Interest on Investments	100,000	88,012	95,000
400-41532	Unrealized Gain on Investments	2,000	8,068	-
416-44390	Federal-EPA Rebates	200,000	200,000	-
	Total Local Sources	8,080,617	7,901,200	7,469,730
Total Revenues		\$ 8,080,617	\$ 7,901,200	\$ 7,469,730
EXPENDITURES				
General Administrative Costs				
400-2310-000-5332	Legal Services	\$ 5,500	\$ 4,074	\$ 5,500
400-2310-000-5319	Other Investment Fees	-	307	400
400-2315-000-5314	Tax Collection Fees	40,500	43,693	40,721
400-2510-022-5340	Investment Fees	500	95	100
Total General Administrative Costs		\$ 46,500	\$ 48,169	\$ 46,721
I. Instructional Programs Support (36%)				
A. Band Program Support				
402-1400-115-5116	Band-Strings	-	200	-
402-1400-115-5225	Band-Strings Medicare	-	2	-
402-1400-115-5233	Band-Strings LSERS Contributions	-	55	-
402-1400-115-5590	Band-Strings Miscellaneous Purchased Svcs	-	151	-
402-1400-115-5610	Band-Strings Supplies	12,000	592	22,490
402-1400-115-5615	Band-Strings Supplies/Inventory	-	-	-
402-1400-115-5810	Band-Strings Dues/Fees	-	510	-
402-1410-000-5300	High School Band-Professional Services	-	13,705	-
402-1410-000-5430	High School Band-Repairs & Maintenance	-	13,742	-
402-1410-000-5442	High School Band-Rental/Leases	-	1,791	-
402-1410-000-5582	High School Band-Travel	-	1,784	-
402-1410-000-5590	High School Band-Miscellaneous Purchases	-	1,750	-
402-1410-000-5610	High School Band-Supplies	110,731	6,870	107,245
402-1410-000-5615	High School Band-Inventory/Supplies	-	995	-
402-1410-000-561520	High School Band-Technical Inventory	-	-	-
402-1410-000-5810	High School Band-Dues/Fees	-	545	-
402-1411-000-5122	Elem/Middle Band-Seasonal salaries	-	2,240	-
402-1411-000-5225	Elem/Middle Band-Medicare	-	32	-
402-1411-000-5231	Elem/Middle Band-TRSL Contribution	-	571	-
402-1411-000-5300	Elem/Middle Band-Professional Services	-	1,515	-
402-1411-000-5430	Elem/Middle Band-Repairs & Maintenance	-	22,206	-

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
402-1411-000-5442	Elem/Middle Band-Rental/Leases	-	3,074	-
402-1411-000-5582	Elem/Middle Band-Travel	-	412	-
402-1411-000-5610	Elem/Middle Band Supplies	214,143	5,330	216,013
402-1411-000-561020	Elem/Middle Band-Technology Supplies	-	-	-
402-1411-000-5615	Elem/Middle Band-Supplies/Inventory	-	13,023	-
402-1411-000-5730	Elem/Middle Band-Equipment	-	10,720	-
402-1411-000-5810	Elem/Middle Band-Dues/Fees	-	1,931	-
402-1411-071-5300	Elem/Middle Band-Professional Services	-	350	-
402-2239-000-5582	Band-Professional Development Travel	-	-	-
402-2650-000-5523	Band-Vehicle/Fleet Insurance	-	1,988	-
402-2721-000-5116	Band-Bus Driver Trip Salaries	-	11,006	-
402-2721-000-5120	Band-Bus Driver Part-time Salaries	-	-	-
402-2721-000-5225	Band-Bus Driver Medicaid	-	136	-
402-2721-000-5233	Band-Bus Driver LSERS Contribution	-	2,636	-
402-2721-000-5590	Band-Bus Services	-	7,916	-
402-2721-112-5116	Band-Bus Driver Field Trip Salaries	-	13,590	-
402-2721-112-5225	Band-Bus Driver Field Trip Medicaid	-	164	-
402-2721-112-5231	Band-Bus Driver Field Trip TRSL Contribution	-	-	-
402-2721-112-5233	Band-Bus Driver Field Trip LSERS Contribution	-	3,000	-
402-2721-112-5590	Band-Bus Services	-	4,527	-
402-2721-115-5116	Band-Strings Bus Driver Salaries	-	35	-
402-2721-115-5233	Band-Strings Bus Driver LSERS Contribution	-	10	-
	Total Band Program Support	336,874	149,104	345,748
B. Choir Program Support				
403-1412-000-5120	High School Choir-Part-time Salaries	-	1,300	-
403-1412-000-5225	High School Choir-Medicaid	-	18	-
403-1412-000-5231	High School Choir-TRSL Contribution	-	332	-
403-1412-000-5300	High School Choir-Professional Services	-	770	-
403-1412-000-5430	High School Choir-Repairs & Maintenance	-	400	-
403-1412-000-5442	High School Choir-Rental/Leases	-	1,308	-
403-1412-000-5582	High School Choir-Travel	-	6,593	-
403-1412-000-5590	High School Choir-Miscellaneous Purchases	-	25	-
403-1412-000-5610	High School Choir-Supplies	46,723	6,832	29,658
403-1412-000-5615	High School Choir-Supplies/Inventory	-	3,800	-
403-1412-000-5810	High School Choir-Dues/Fees	-	3,257	-
403-1413-000-5120	Elem/Middle Choir-Part-time Salaries	-	600	-
403-1413-000-5225	Elem/Middle Choir-Medicaid	-	9	-
403-1413-000-5231	Elem/Middle Choir-TRSL Contributions	-	153	-
403-1413-000-5300	Elem/Middle Choir-Professional Services	-	1,275	-
403-1413-000-5442	Elem/Middle Choir-Rentals/Leases	-	1,308	-
403-1413-000-5582	Elem/Middle Choir-Travel	-	6,277	-
403-1413-000-5610	Elem/Middle Choir-Supplies	34,162	2,042	29,528
403-1413-000-561520	Elem/Middle Choir-Supplies/Inventory	-	472	-
403-1413-000-5810	Elem/Middle Choir-Dues/Fees	-	1,467	-

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
403-1413-134-5610	Elem/Middle Choir- New Music Supplies	2,502	-	1,976
403-2721-112-5116	Elem/Middle Choir-Bus Driver Salaries	-	2,085	-
403-2721-112-5225	Elem/Middle Choir-Bus Driver Medicaid	-	26	-
403-2721-112-5233	Elem/Middle Choir-Bus Driver LSERS Contributi	-	474	-
403-2721-112-5590	Elem/Middle Choir-Bus Services	-	1,228	-
	Total Choir Program Support	83,387	42,051	61,162
C. Instructional Technology Support				
404-1100-000-534020	Technical Services	122,550	119,099	123,000
404-1100-000-553020	Data/Online Services	48,104	48,104	48,104
404-1100-000-5610	Supplies	-	100	-
404-1100-000-561020	Tech Supplies	700	450	250
404-1100-000-573020	Tech Equipment	14,447	14,447	10,000
	Total Regular Programs	185,801	182,200	181,354
404-2252-000-561020	Technology Supplies	1,200	-	1,200
404-2259-000-561020	Media Service-Tech Supplies	12,000	1,462	10,000
404-2259-000-561520	Media Services-Tech Supplies/Inventory	375,999	382,874	455,000
404-2259-000-573020	Media Services-Tech Equipment	-	5,818	-
	Total Instructional Staff Services	389,199	390,154	466,200
	Total Instructional Technology Support	575,000	572,354	647,554
D. Early Bird Classes				
405-1130-000-5112	Secondary-Teacher Salaries	46,500	43,250	43,500
405-1130-000-5225	Secondary-Medicare	653	505	645
405-1130-000-5231	Secondary-TRSL Contributions	12,365	11,028	11,837
	Total Regular Programs	59,518	54,783	55,982
	Total Early Bird Classes	59,518	54,783	55,982
E. Fine Arts Program Support				
406-1413-000-5112	Elem/Middle Music Teacher	382,930	380,961	380,961
406-1413-000-5210	Elem/Middle Music Group Insurance	69,013	63,828	63,828
406-1413-000-5213	Elem/Middle Music-HRA1000 Group Insurance	2,000	2,000	2,000
406-1413-000-5214	Elem/Middle Music-HSa775 Group Insurance	1,000	775	775
406-1413-000-5225	Elem/Middle Music-Medicare	4,854	4,981	4,981
406-1413-000-5231	Elem/Middle Music-Contributions	80,769	83,786	87,398
406-1413-000-5281	Elem/Middle Music-Sick Leave Pay	6,340	12,708	12,708
	Total Fine Arts Program Support	546,906	549,039	552,651
F. Elementary Guidance Counselors				
407-2122-000-5113	Counseling-Salaries	521,091	518,210	518,211
407-2122-000-5210	Counseling-Group Insurance	87,954	84,371	84,371
407-2122-000-5212	Counseling-KMG Life Insurance	980	654	654

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
407-2122-000-5225	Counseling-Medicare	4,787	4,797	4,796
407-2122-000-5231	Counseling-TRSL Contributions	131,131	120,645	125,845
	Total Elementary Guidance Counselors	745,943	728,677	733,877
G. Interactive Whiteboard Maintenance & Replacements				
408-1100-223-5430	Regular Instruction-Repairs & Maintenance	59,087	64,303	75,000
408-1100-223-561520	Regular Instruction-IWB Replacements	90,913	25,501	100,000
	Total Interactive Whiteboard Maintenance & Replacements	150,000	89,804	175,000
H. Math & Science Program Support				
409-1100-000-5550	Printing	516	516	1,000
409-1100-000-5610	Supplies	14,796	1,829	15,966
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	600	-	600
409-1100-000-5642	Textbooks	2,500	-	2,500
409-1100-135-5530	Math & Science Allotment-Communications	-	141	-
409-1100-135-553020	Math & Science Allotment-Communications	-	821	-
409-1100-135-5610	Math & Science Allotment-Supplies	39,680	22,678	38,276
409-1100-135-561020	Math & Science Allotment-Supplies	-	408	-
409-1100-135-5615	Math & Science Allotment-Supplies/Inventory	-	1,689	-
409-1100-135-561520	Math & Science Allotment-Supplies/Inventory	-	2,653	-
	Total Regular Programs	65,092	30,735	65,342
409-1370-000-5130	Health Science-Extra Duty Pay	16,000	12,450	16,000
409-1370-000-5225	Health Science-Medicare	232	171	232
409-1370-000-5231	Health Science-TRSL Contributions	4,080	3,158	4,256
409-1370-000-5300	Health Science-Contracted Services	1,000	468	1,000
409-1370-000-5340	Health Sciencet-Technical Services	3,258	3,408	3,500
409-1370-000-5610	Health Science-Supplies	1,000	74	1,000
409-1370-000-561520	MSP Grant-Tech/Inventory Supplies	500	-	500
409-1395-000-561020	Math & Science Stem-Tech Supplies	18,000	-	18,000
	Total Vocational (CTE) Programs	44,070	19,729	44,488
409-2721-017-5116	AHEC Bus Drivers	1,825	1,500	1,825
409-2721-017-5225	AHEC-Medicare	26	22	26
409-2721-017-5233	AHEC-LSERS Contributions	551	396	600
409-2721-017-5590	AHEC-Bus Use Fee	1,044	671	1,044
	Total Student Transportation Services	3,446	2,589	3,495
	Total Math & Science Program Support	112,608	53,053	113,325

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
I. Teacher Supply Funds				
411-1100-000-5610	Classroom Supplies	113,400	113,356	113,400
	Total Teacher Supply Funds	113,400	113,356	113,400
J. Library Services				
413-2239-000-5582	Staff Training-Travel Expense	500	-	500
413-2252-000-534020	Library-Contracted Technical Services	28,461	27,887	60,599
413-2252-000-5610	Library-Supplies	8,626	339	10,159
413-2252-000-561020	Library-Tech Supplies	-	8,678	5,000
413-2252-000-561520	Library-Tech Supplies/Inventory	8,133	-	2,200
413-2252-000-5640	Library-Books & Periodicals	72,420	79,223	71,820
	Total Library Services	118,140	116,127	150,278
Total Instructional Programs Support (36%)		\$ 2,841,776	\$ 2,468,348	\$ 2,948,977
II. Capital Improvements (23%)				
A. Capital Improvements-Facilities				
415-2620-000-5430	Facility Repairs and Maintenance	\$ 100,000	\$ 48,581	\$ 100,000
415-2620-000-5730	Facility Repairs and Maintenance-Equipment	40,000	41,145	50,000
415-2630-000-5430	Grounds Repairs and Maintenance	15,000	12,231	-
415-2662-237-5615	Security Supplies/Inventory	25,000	22,816	-
415-2662-237-5730	Security Equipment	100,000	92,337	84,847
	Total Plant Services	280,000	217,110	234,847
415-4200-000-5450	Facility-Land Improvements	60,000	-	-
415-4500-000-5720	Facility-New Construction	-	-	-
415-4600-000-5430	Facility-Repairs and Maintenance	-	375,381	150,000
415-4600-000-5450	Facility-Repairs and Maintenance	-	-	100,000
415-4600-000-5720	Facility-Building Additions	-	-	-
415-4600-234-5450	Facility-Building Improvements	400,000	-	-
	Total Facility Acquisition & Construction	460,000	375,381	250,000
B. Capital Improvements-Transportation				
416-2721-000-5730	Bus Purchases	786,745	786,745	709,000
	Total Student Transportation Services	786,745	786,745	709,000
Total Capital Improvements (23%)		\$ 1,526,745	\$ 1,379,236	\$ 1,193,847

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
III. Facility & Equipment Programs Support (15%)				
A. Facility & Equipment Program Supports				
414-2620-000-5430	Building Operation Repairs and Maintenance	\$ 9,974	\$ -	\$ -
414-2620-000-5610	Building Operations-Supplies	511	884	822
414-2620-000-5730	Building Operation Equipment	9,576	2,774	2,580
414-2620-000-5810	Building Operations-Dues/Fees	6,186	8,353	7,768
414-2620-230-5430	Building Construction-Maintenance	253,900	344,318	318,207
414-2620-230-5610	Building Construction-Supplies	179,518	169,173	157,098
414-2620-230-5615	Building Construction-Inventoriable Supplies	1,299	-	-
414-2620-231-5430	Painting-Repairs & Maintenance Svcs	12,119	16,391	15,244
414-2620-231-5610	Painting-Supplies	21,828	24,516	22,799
414-2620-232-5430	Electrical-Maintenance Services	35,748	29,133	31,396
414-2620-232-5610	Electrical-Supplies	129,528	133,258	123,930
414-2620-233-5430	Plumbing-Maintenance Services	19,662	51,460	47,858
414-2620-233-5610	Plumbing-Supplies	94,714	99,645	92,669
414-2620-233-5615	Plumbing-Supplies/Inventory	1,872	-	-
414-2620-234-5430	AC-HVAC-Maintenance	81,965	128,811	119,794
414-2620-234-5610	AC-HVAC-Supplies	275,993	352,702	326,005
414-2620-234-5615	AC-HVAC-Inventory/Supplies	6,376	14,379	13,372
414-2620-234-5730	AC-HVAC-Equipment	17,044	-	-
414-2640-000-5430	Equipment Repairs and Maintenance	1,642	708	658
414-2640-000-5442	Equipment Rental	12,798	16,311	15,169
414-2661-000-5530	Security System Services	30,140	34,945	32,447
	Total Plant Services	1,202,393	1,427,761	1,327,816
414-2834-000-5290	Personnel-Other Employee Benefits	317	-	-
	Total Central Services	317	-	-
414-4200-000-5450	Land & Site Improvements-Contractors	63,140	29,314	27,261
414-4200-000-5610	Land & Site Improvements-Supplies	16,488	16,209	15,074
414-4600-000-5334	Building Improvement-Architect Fees	1,347	-	-
	Total Facility Acquisition & Construction	80,975	45,523	42,335
Total Facility & Equipment Support (15%)		\$ 1,283,685	\$ 1,473,284	\$ 1,370,151
IV. Inflation-Regulated/Mandated Costs (14%)				
A. Alternative Education Program Support				
401-1210-000-5112	Special Education Teacher	130,412	129,778	129,778
401-1210-000-5115	Special Education Paraprofessional	43,466	43,487	43,487
401-1210-000-5210	Special Education Group Insurance	29,435	30,011	30,011
401-1210-000-5211	Special Education State Life	239	240	240
401-1210-000-5225	Special Education Medicare	2,351	2,352	2,352
401-1210-000-5231	Special Education TRSL Contributions	43,988	44,183	46,087
	Total Special Education Programs	249,891	250,051	251,955
401-1360-000-5112	Business Teacher	41,291	40,964	40,964
401-1360-000-5210	Business Teacher- Group Insurance	5,780	5,975	5,975

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
401-1360-000-5212	Business Teacher-KMG Life Insurance	285	331	331
401-1360-000-5225	Business Teacher-Medicare	517	522	522
401-1360-000-5231	Business Teacher-TRSL Contributions	10,445	10,446	10,896
	Total Vocational (CTE) Education Programs	58,318	58,238	58,688
401-1480-000-5112	Alternative Program-Teacher	308,906	308,757	308,759
401-1480-000-5210	Alternative Program-Group Insurance	6,970	60,006	60,006
401-1480-000-5225	Alternative Program-Medicare	3,883	3,959	3,959
401-1480-000-5231	Alternative Program-TRSL Contributions	78,507	78,679	82,070
	Total Other Instructional Programs	398,266	451,401	454,794
401-2220-000-5113	Curriculum-Counselor	4,777	4,790	4,790
401-2220-000-5225	Curriculum-Medicare	65	66	66
401-2220-000-5231	Curriculum-TRSL Contributions	1,208	1,222	1,274
401-2252-000-5112	Librarian	44,837	44,482	44,482
401-2252-000-5210	Library-Group Insurance	2,240	2,182	2,182
401-2252-000-5214	Library-HSA775 Group Insurance	775	775	775
401-2252-000-5225	Library-Medicare	606	606	606
401-2252-000-5231	Library-TRSL Contributions	-	-	-
	Total Instructional Staff	54,508	54,123	54,175
	Total Alternative Education Program Support	\$ 760,983	\$ 813,813	\$ 819,612
B. Other Inflation-Mandated/Regulated Costs				
418-1105-360-5112	NBC Pay-Kindergarten Teacher	10,000	10,000	10,000
418-1105-360-5225	NBC Pay-Kindergarten-Medicare	127	127	127
418-1105-360-5231	NBC Pay-Kindergarten-TRSL Retirement	2,550	2,550	2,660
418-1110-360-5112	NBC Pay-Elementary Teacher	31,667	31,667	31,667
418-1110-360-5225	NBC Pay-Elementary-Medicare	414	412	413
418-1110-360-5231	NBC Pay-Elementary-TRSL Retirement	8,075	8,075	8,423
418-1130-360-5112	NBC Pay-Secondary Teacher	23,334	23,333	23,333
418-1130-360-5225	NBC Pay-Secondary-Medicare	297	297	297
418-1130-360-5231	NBC Pay-Secondary-TRSL Retirement	6,046	6,045	-
	Total Regular Programs	82,510	82,506	76,920
418-1216-360-5112	NBC Pay Special Education Teacher	5,000	5,000	5,000
418-1216-360-5225	NBC Pay-Special Preschool-Medicare	66	66	66
418-1216-360-5231	NBC Pay-Preschool-TRSL Retirement	1,275	1,063	-
418-1220-360-5112	NBC Pay Gifted Teacher	10,833	10,000	10,000
418-1220-360-5225	NBC Pay-Gifted-Medicare	141	130	130
418-1220-360-5231	NBC Pay-Gifted-TRSL Retirement	2,762	2,550	-
	Total Special Education Programs	20,077	18,809	15,196
418-1530-360-5112	NBC Pay Preschool Teacher	5,833	5,000	5,000
418-1530-360-5225	NBC Preschool-Medicare	82	71	71
418-1530-360-5231	NBC Preschool-TRSL Contributions	1,487	1,275	1,330
	Total Other Special Programs	7,402	6,346	6,401
418-2122-360-5113	NBC Pay Counselor	54,288	52,205	52,205

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
418-2122-360-5225	Counselor-Medicare	708	652	652
418-2122-360-5231	Counselor-TRSL Contributions	14,372	13,300	13,886
418-2152-000-5113	NBC Pay Speech Therapist	7,499	-	-
418-2152-000-5225	Speech Therapist-Medicare	97	-	-
418-2152-000-5231	Speech Therapist-TRSL Contributions	1,912	-	-
	Total Pupil Services	78,876	66,157	66,743
418-2220-360-5113	NBC Pay Curriculum Coordinator	5,416	5,000	5,000
418-2220-360-5225	Curriculum Coordinator-Medicare	76	70	70
418-2220-360-5231	Curriculum Coordinator-TRSL Retirement	1,381	1,275	1,330
418-2252-360-5112	NBC Pay Librarian	5,000	5,000	5,000
418-2252-360-5225	Librarian Medicare	63	63	63
418-2252-360-5231	Librarian-TRSL Retirement	1,275	1,275	1,330
	Total Instructional Staff Services	13,211	12,683	12,793
	Total Other Inflation-Mandated/Regulated Costs	202,076	186,501	178,053
	Total Inflation-Regulated/Mandated Costs (14%)	\$ 963,059	\$ 1,000,314	\$ 997,665
V. Salary Restoration (12%)				
417-1100-000-5115	Paraprofessionals-Regular Education	893	892	892
417-1100-000-5225	Medicare-Regular Education	13	12	12
417-1100-000-5231	TRSL Contributions-Regular Education	228	227	237
417-1100-074-5115	Interventionist Paraprofessional	459	458	458
417-1100-074-5225	Medicare-Interventionist	6	5	5
417-1100-074-5231	TRSL Retirement-Interventionist	117	112	117
417-1105-000-5115	Paraprofessionals-Kindergarten	850	850	850
417-1105-000-5225	Medicare-Kindergarten	9	9	9
417-1105-000-5231	TRSL Contributions-Kindergarten	216	217	226
417-1110-000-5115	Paraprofessionals-Elementary	850	850	850
417-1110-000-5225	Medicare-Elementary	11	11	11
417-1110-000-5231	TRSL Contributions-Elementary	216	217	226
417-1110-074-5115	Interventionist Paraprofessional-Elementary	2,309	1,004	1,004
417-1110-074-5225	Medicare-Interventionist-Elementary	32	14	14
417-1110-074-5231	TRSL Contributions-Interventionist-Elementary	589	261	273
	Total Regular Programs	6,798	5,139	5,184
417-1210-000-5115	Paraprofessionals-Special Education	123,468	122,887	122,888
417-1210-000-5225	Medicare - Special Education	1,612	1,605	1,605
417-1210-000-5231	TRSL Retirement - Special Education	31,298	31,154	32,496
417-1210-000-5233	LSERS Retirement - Special Education	231	232	235
417-1216-000-5115	Paraprofessionals-Special Ed Preschool	5,545	5,532	5,533
417-1216-000-5225	Medicare - Special Ed Preschool	81	80	80
417-1216-000-5231	TRSL Retirement - Special Preschool	1,207	1,200	1,252
	Total Special Education Programs	163,442	162,690	164,089

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
417-1420-000-5115	Athletic Programs-Paraprofessionals	833	789	789
417-1420-000-5225	Athletic Programs-Medicare	11	11	11
417-1420-000-5231	Athletic Programs-TRSL Contributions	213	202	210
417-1480-110-5115	ISS & Sat School Suspension-Para	3,933	3,934	3,934
417-1480-110-5225	ISS & Sat School Suspension-Medicare	54	54	54
417-1480-110-5231	ISS & Sat School Suspension-TRSL	1,003	1,004	1,047
	Total Other Instructional Programs	6,047	5,994	6,045
417-1530-000-5115	Preschool Paraprofessionals	16	11	11
417-1530-000-5231	TRSL Contributions-Preschool	4	3	3
	Total Special Programs	20	14	14
417-2110-000-5114	Child Welfare & Attendance-Clerical Staff	967	967	967
417-2110-000-5225	Child Welfare & Attendance-Medicare	13	13	13
417-2110-000-5231	Child Welfare & Attendance-TRSL Contributions	246	247	257
417-2122-000-5114	Counselors	4,882	5,092	5,091
417-2122-000-5225	Counseling Services-Medicaid	66	69	69
417-2122-000-5231	Counseling Services-TRSL Contributions	1,244	1,298	1,355
417-2140-000-5114	Diagnostic Services-Clerical Salaries	1,934	1,869	1,869
417-2140-000-5225	Diagnostic Services-Medicare	25	25	25
417-2140-000-5231	Diagnostic Services-TRSL Contributions	493	476	497
417-2154-000-5115	Interpretive Services-Aides Salaries	1,200	1,200	1,200
417-2154-000-5225	Interpretive Services-Medicare	17	17	17
417-2154-000-5231	Interpretive Services-TRSL Contributions	305	306	319
417-2190-000-5119	Pupil Support-Other Salaries	961	893	893
417-2190-000-5225	Pupil Support -Medicare	11	10	10
417-2190-000-5231	Pupil Support -TRSL Contributions	245	229	239
417-2190-340-5115	Discipline-Hall Monitors-Aides Salaries	5,100	5,017	5,017
417-2190-340-5225	Discipline-Hall Monitors-Medicare	69	69	69
417-2190-340-5231	Discipline-Hall Monitors-TRSL Contributions	1,300	1,279	1,335
	Total Pupil Support Services	19,078	19,076	19,242
417-2211-000-5114	Instructional Assistants	1,977	1,976	1,976
417-2211-000-5225	Regular Education Support Medicare	14	14	13
417-2211-000-5231	Regular Education Support TRSL Contributions	504	504	525
417-2212-000-5114	Special Education Assistants	5,567	5,561	5,561
417-2212-000-5225	Special Education Support Medicare	77	76	76
417-2212-000-5231	Special Education Support TRSL Contributions	1,420	1,418	1,479
417-2219-000-5114	Other Educational Program Clerical	4,751	4,752	4,752
417-2219-000-5225	Other Education Program -Medicare	62	63	64
417-2219-000-5231	Other Education Program-TRSL Contributions	964	965	1,006
417-2219-000-5239	Other Education Program-LASERS Contribution	347	346	367
417-2252-000-5115	Library Paraprofessional	11,036	11,221	11,221
417-2252-000-5225	Library-Medicare	141	143	143
417-2252-000-5231	Library-TRSL Contributions	2,814	2,863	2,986
417-2259-000-5115	Computer Lab Paraprofessionals	16,923	17,040	17,040
417-2259-000-5225	Computer Lab-Medicare	228	230	231
417-2259-000-5231	Computer Lab-TRSL Contributions	4,316	4,346	4,533
	Total Instructional Staff Services	51,141	51,518	51,973

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
417-2321-000-5114	Superintendent-Executive Secretary	500	500	500
417-2321-000-5231	Superintendent-TRSL Contribution	127	127	133
	Total General Administration Services	627	627	633
417-2400-000-5114	School Secretary/bookkeeper	81,737	81,179	81,179
417-2400-000-5115	Administrative Paraprofessionals	-	-	-
417-2400-000-5225	School Medicare	1,080	1,073	1,073
417-2400-000-5231	School TRSL Contributions	19,978	19,805	20,659
417-2400-000-5233	School LSERS Contributions	253	253	256
	Total School Administration Services	103,048	102,310	103,167
417-2510-000-5114	Business Services Clerical	6,769	6,771	6,771
417-2510-000-5119	Internal Auditors	1,967	1,967	1,967
417-2510-000-5225	Accounting Staff Medicare	103	104	104
417-2510-000-5231	Accounting Staff TRSL Contributions	2,215	2,217	2,312
417-2520-000-5114	Purchasing Services-Clerical	967	967	967
417-2520-000-5225	Purchasing Staff Medicare	13	14	14
417-2520-000-5231	Purchasing Staff TRSL Contributions	246	247	257
417-2530-000-5111	Warehousing Supervisors/Managers	1,468	1,467	1,467
417-2530-000-5114	Warehousing Clerical	967	967	967
417-2530-000-5116	Warehousing Service Workers	8,679	8,680	8,680
417-2530-000-5119	Warehousing Service Workers	967	967	967
417-2530-000-5225	Warehousing Staff Medicare	167	168	168
417-2530-000-5231	Warehousing Staff TRSL Contributions	246	247	257
417-2530-000-5233	Warehousing Staff LSERS Contributions	2,702	2,702	2,732
417-2540-000-5119	Printing Service Workers	5,802	5,802	5,802
417-2540-000-5225	Printing Staff Medicare	78	79	79
417-2540-000-5231	Printing Staff TRSL Contributions	493	493	514
417-2540-000-5233	Printing Staff LSERS Contributions	1,055	1,056	1,067
	Total Business Services	34,904	34,915	35,092
417-2610-000-5114	Maintenance Clerical Staff	1,934	1,934	1,934
417-2610-000-5225	Maintenance Supervisors-Medicare	26	27	26
417-2610-000-5231	Maintenance Supervisors-TRSL Contributions	492	493	514
417-2620-000-5116	Building Operations-Service Workers	268,228	266,328	266,328
417-2620-000-5117	Building Operations-Skilled Craftsmen	23,209	23,189	23,189
417-2620-000-5225	Building Operations-Medicare	4,014	3,994	3,992
417-2620-000-5231	Maintenance Supervisors-TRSL Contributions	1,372	1,337	1,395
417-2620-000-5233	Building Operations-LSERS Contributions	66,063	65,329	66,048
417-2662-000-5116	Security Guards	1,534	1,700	1,700
417-2662-000-5225	Security - Medicare	22	24	24
417-2662-000-5231	Security-TRSL Contributions	391	433	452
	Total Plant Services	367,285	364,788	365,602
417-2710-000-5114	Transportation Clerical Staff	4,751	4,752	4,752
417-2710-000-5225	Transportation Services-Medicare	65	65	65
417-2710-000-5231	Transportation Services-TRSL Contributions	739	740	771
417-2710-000-5233	Transportation Services-LSERS Contributions	505	505	511
417-2721-000-5116	Regular Bus Driver	165,835	165,876	165,878
417-2721-000-5225	Transportation Regular-Medicare	2,072	2,075	2,075

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
417-2721-000-5231	Regular Bus Driver-TRSL Contribution	-	-	-
417-2721-000-5233	Regular Bus Driver-LSERS Contribution	42,451	42,392	42,858
417-2722-000-5115	Regular Bus Attendant	10,891	10,791	10,791
417-2722-000-5225	Regular Monitoring Medicare	147	146	146
417-2722-000-5233	Regular Monitoring-LSERS Contributions	2,975	2,948	2,980
417-2723-000-5117	Bus Mechanics	11,604	11,487	11,487
417-2723-000-5225	Bus Mechanics-Medicare	159	158	158
417-2723-000-5233	Bus Mecanics-LSERC Contributions	3,167	3,145	3,180
417-2731-000-5116	Special Education Bus Drivers	13,118	13,117	13,117
417-2731-000-5225	Special Needs Bus Drivers-Medicare	170	170	170
417-2731-000-5233	Special Needs Bus Drivers-LSERS Contribution	3,254	3,254	3,289
417-2731-146-5116	Special Needs Bus Driver-Extra Duty	850	850	850
417-2731-146-5225	Special Needs Bus Driver-Extra Duty Medicaid	10	11	11
417-2731-146-5233	Special Needs Bus Driver-Extra Duty LSERS Co	232	232	235
417-2732-000-5115	Monitoring Services-Special Needs Bus Aides	24,980	24,507	24,507
417-2732-000-5225	Special Needs Monitoring Medicare	319	314	314
417-2732-000-5233	Special Needs Bus Drivers-LSERS Contribution	6,742	6,612	6,685
	Total Student Transportation Services	295,036	294,147	294,830
417-2820-000-5119	Public Information Coordinator	500	500	500
417-2820-000-5225	Public Information Services-Medicare	6	7	7
417-2820-000-5231	Public Information Services-TRSL Contributions	127	127	133
417-2830-000-5114	Personnel Services-Clerical Staff	8,662	8,432	8,432
417-2830-000-5225	Personnel Services-Medicare	105	104	104
417-2830-000-5231	Personnel Services-TRSL Contribution	1,962	1,930	2,013
417-2830-000-5233	Personnel Services-LSERS Contribution	263	235	238
417-2840-000-5119	Data Processing Technicians	3,868	3,868	3,868
417-2840-000-5225	Data Processing-Medicare	40	41	41
417-2840-000-5231	Data Processing-TRSL Contribution	986	986	1,029
417-2846-000-5119	Hardware Support Technicians	8,704	8,701	8,701
417-2846-000-5225	Hardware Support Medicare	119	118	118
417-2846-000-5231	Hardware Support TRSL Contribution	2,220	2,219	2,314
	Total Central Services	27,562	27,268	27,498
417-3100-000-5114	School Food Service Clerks	5,612	5,695	5,695
417-3100-000-5116	Cafeteria Technician	148,765	148,470	148,473
417-3100-000-5119	Hourly work	1,050	967	967
417-3100-000-5225	Cafeteria Medicare	2,099	2,089	2,089
417-3100-000-5231	Cafeteria TRSL Contributions	37,160	37,019	38,614
417-3100-000-5233	Cafeteria LSERS Contributions	838	792	800
417-3100-000-5239	Cafeteria Other Retirement	305	304	322
417-3100-204-5111	Cafeteria Managers	25,632	28,548	28,548
417-3100-204-5225	Cafeteria Managers Medicare	344	379	379
417-3100-204-5231	Cafeteria Managers TRSL Contributions	6,340	7,060	7,365
	Total Food Services	228,145	231,323	233,252
Total Salary Restoration (12%)		\$ 1,303,133	\$ 1,299,809	\$ 1,306,621

Ouachita Parish School Board
Special Revenue Fund
District No. 1 Maintenance & Operating Sales Tax
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
Total Expenditures		\$ 7,964,898	\$ 7,669,160	\$ 7,863,982
414-45220	Operating Transfers In - General Fund	100,000	100,000	200,000
414-45320	Insurance Proceeds from Loss	1,500	1,420	-
	Total Other Sources (Uses) of Funds	\$ 101,500	\$ 101,420	\$ 200,000
Net Change in Fund Balance		\$ 217,219	\$ 333,460	\$ (194,252)
Beginning Fund Balance		\$ 18,296,734	18,296,734	18,630,194
Ending Fund Balance		\$ 18,513,953	\$ 18,630,194	\$ 18,435,942

Ouachita Parish School Board
Special Revenue Fund
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2017-18

Budget Summary by Function					
	2016-17			2017-18	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 11,187,531	\$ 11,070,540	-1.0%	\$ 10,848,363	-2.0%
Total Revenues	\$ 11,187,531	\$ 11,070,540	-1.0%	\$ 10,848,363	-2.0%
Expenditures					
Regular Programs	\$ 6,130,218	\$ 6,131,776	0.0%	\$ 5,984,023	-2.4%
Special Education Programs	1,243,107	1,231,554	-0.9%	1,201,876	-2.4%
Vocational (CTE) Programs	289,750	272,499	-6.0%	265,932	-2.4%
Other Instructional Programs	348,663	335,633	-3.7%	327,547	-2.4%
Special Programs	19,532	17,501	-10.4%	17,078	-2.4%
Pupil Support Services	810,641	885,186	9.2%	863,857	-2.4%
Instructional Staff Services	527,016	469,774	-10.9%	458,452	-2.4%
General Administration	89,841	77,135	-14.1%	69,480	-9.9%
School Administration	719,204	733,264	2.0%	715,594	-2.4%
Business Services	30,330	29,956	-1.2%	29,235	-2.4%
Plant Services	429,334	421,590	-1.8%	411,430	-2.4%
Student Transportation Services	287,434	289,404	0.7%	282,423	-2.4%
Central Services	17,684	17,904	1.2%	17,473	-2.4%
Food Services	208,418	209,001	0.3%	203,963	-2.4%
Total Expenditures	\$ 11,151,172	\$ 11,122,177	-0.3%	\$ 10,848,363	-2.5%
Net Change in Fund Balance	\$ 36,359	\$ (51,637)	100.0%	\$ -	-100.0%
Beginning Fund Balance	1,957,589	1,957,589	0.0%	1,905,952	-2.6%
Ending Fund Balance	\$ 1,993,948	\$ 1,905,952	-4.4%	\$ 1,905,952	0.0%

Ouachita Parish School Board
Special Revenue Fund
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2017-18

Budget Summary by Object

	2016-17			2017-18	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 11,187,531	\$ 11,070,540	-1.0%	\$ 10,848,363	-2.0%
Total Revenues	\$ 11,187,531	\$ 11,070,540	-1.0%	\$ 10,848,363	-2.0%
Expenditures					
Salaries	\$ 11,061,331	\$ 11,045,042	-0.1%	\$ 10,778,883	-2.4%
Purchased Professional Services	89,841	77,135	-14.1%	69,480	-9.9%
Total Expenditures	\$ 11,151,172	\$ 11,122,177	-0.3%	\$ 10,848,363	-2.5%
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	\$ 36,359	\$ (51,637)	100.0%	\$ -	-100.0%
Beginning Fund Balance	1,957,589	1,957,589	0.0%	1,905,952	-2.6%
Ending Fund Balance	\$ 1,993,948	\$ 1,905,952	-4.4%	\$ 1,905,952	0.0%

Fund Balance Classification

Restricted Fund Balance	\$ 1,993,948	\$ 1,905,952	-4.4%	\$ 1,905,952	0.0%
Total Ending Fund Balance	\$ 1,993,948	\$ 1,905,952	-4.4%	\$ 1,905,952	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.

Ouachita Parish School Board
Special Revenue Fund Budget
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
140-41130	Sales & Use Taxes	\$ 11,131,531	\$ 10,995,363	\$ 10,775,363
140-41136	Interest/Penalty Sales Tax	48,000	53,476	50,000
140-41510	Interest on Investments	8,000	21,701	23,000
	Total Local Revenues	\$ 11,187,531	\$ 11,070,540	\$ 10,848,363
EXPENDITURES				
140-1100-000-5115	Paraprofessionals - Regular Instruction	\$ 6,237	\$ 1,090	\$ 1,064
140-1100-074-5115	Paraprofessionals - Reading Interventionist	1,050	-	-
140-1105-000-5112	Teachers - Kindergarten	466,916	438,962	428,385
140-1105-000-5115	Paraprofessionals-Kindergarten	-	1,075	1,049
140-1110-000-5112	Teacher - Elementary	3,815,335	3,882,942	3,789,375
140-1110-074-5112	Teacher - Reading Interventionist	136,330	106,837	104,263
140-1110-074-5115	Paraprofessionals-Reading Intervention	-	1,722	1,681
140-1110-000-5115	Paraprofessionals-Elementary	-	1,075	1,049
140-1110-106-5112	Teacher - Elementary/Middle Read 180	29,297	23,380	22,817
140-1130-000-5112	Teacher - Secondary	1,662,031	1,654,653	1,614,783
140-1130-106-5112	Teacher - High School - Read 180	13,022	13,360	13,038
140-1130-111-5112	Teacher-Secondary	-	6,680	6,519
	Total Regular Programs	6,130,218	6,131,776	5,984,023
140-1210-000-5112	Teacher - Special Education	641,930	618,459	603,554
140-1210-000-5115	Paraprofessionals-Special Education	154,621	155,144	151,405
140-1211-000-5112	Teacher - Resource	156,935	129,891	126,761
140-1214-000-5112	Teacher - Adapted Physical Education	26,043	40,079	39,114
140-1216-000-5112	Teacher - Special Ed Preschool	58,533	75,771	73,945
140-1216-000-5115	Paraprofessionals-Special Ed Preschool	11,526	15,193	14,826
140-1220-000-5112	Teacher - Gifted & Talented	193,519	197,017	192,271
	Total Special Education Programs	1,243,107	1,231,554	1,201,876
140-1310-000-5112	Teacher - Agriculture	32,553	45,761	44,658
140-1340-000-5112	Teacher - Home Living	103,146	100,144	97,731
140-1350-000-5112	Teacher- Trade and Industry	6,450	5,424	5,293
140-1360-000-5112	Teacher - Business	111,706	94,450	92,174
140-1370-000-5112	Teacher - Health Sciences	6,511	-	-
140-1390-000-5112	Teacher - Other CTE Programs	24,274	20,040	19,557
140-1390-077-5113	Specialist - COE Programs	5,110	6,680	6,519
	Total Vocational (CTE) Programs	289,750	272,499	265,932
140-1410-000-5112	Teacher - Band	52,085	48,674	47,501
140-1411-000-5112	Teacher - Band Middle Schools	43,330	45,605	44,506
140-1412-000-5112	Teacher - Choir High School	6,511	6,680	6,519
140-1413-000-5112	Teacher - Choir Elementary/Middle	65,107	69,909	68,226
140-1420-000-5112	Teacher - Athletics	52,085	52,867	51,593
140-1420-182-5112	Teacher Supplement - Athletics	32,553	-	-
140-1420-000-5111	Athletic Director	-	6,480	6,324
140-1420-000-5115	Paraprofessional - Athletics	-	1,008	984
140-1450-000-5112	Teacher - JROTC	35,770	46,760	45,633
140-1480-000-5112	Teacher - Alternative Programs	51,781	46,384	45,267
140-1480-100-5112	Teacher - Options	6,347	6,508	6,351
140-1480-110-5115	Teachers - Student Suspension	3,094	4,758	4,643
	Total Other Instructional Programs	348,663	335,633	327,547

Ouachita Parish School Board
Special Revenue Fund Budget
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
140-1520-000-5112	Teacher - English Language Acquisition	19,532	13,361	13,038
140-1530-000-5112	Teacher - Preschool	-	3,420	3,338
140-1530-000-5115	Paraprofessional - Preschool	-	720	702
	Total Special Programs	19,532	17,501	17,078
140-2113-000-5113	Social Workers	20,969	25,718	25,098
140-2122-000-5113	Counselors	268,914	284,178	277,331
140-2122-000-5114	Counseling Services - Clerical	5,346	7,497	7,317
140-2134-000-5118	Registered Nurses	123,500	126,721	123,668
140-2139-000-5118	Other Health Services - Nurses	-	33,400	32,595
140-2143-000-5113	Psychologists	52,031	53,256	51,973
140-2145-000-5113	Educational Diagnosticians	45,574	53,371	52,085
140-2152-000-5113	Speech Therapists	187,474	193,491	188,828
140-2154-000-5115	Interpretive Services-Aides Salaries	1,257	1,075	1,049
140-2161-000-5113	Occupational Therapists	43,223	46,691	45,566
140-2166-000-5113	Physical Therapists	6,511	6,680	6,519
140-2169-000-5113	Orientation and Mobility Specialist	18,348	20,040	19,557
140-2190-117-5113	Graduation Coach	32,553	26,720	26,076
140-2190-340-5115	Hall Monitors	4,941	6,348	6,195
	Total Pupil Support Services	810,641	885,186	863,857
140-2211-000-5111	Instructional Programs Support	-	-	-
140-2211-000-5113	Instructional Specialists	-	-	-
140-2212-000-5113	Special Education Specialists	32,554	33,400	32,595
140-2212-000-5114	Administrative Instructional Assistants	1,530	329	321
140-2214-000-5111	Special Programs Support	-	-	-
140-2214-000-5113	Special Programs Support	6,511	1,800	1,757
140-2220-000-5113	Curriculum Specialists	185,823	141,470	138,060
140-2231-105-5113	Staff Training - LATAAP Specialist	6,511	1,800	1,757
140-2252-000-5112	Librarians	246,473	242,118	236,282
140-2252-000-5115	Library Paraprofessionals	15,733	14,109	13,769
140-2259-000-5112	Media Instruction Teacher	13,022	13,360	13,038
140-2259-000-5115	Computer Lab Paraprofessionals.	18,859	21,388	20,873
	Total Instructional Staff Services	527,016	469,774	458,452
140-2310-000-5332	Legal Services	20,363	8,452	8,246
140-2310-000-5319	Other Investment Fees	-	448	437
140-2315-000-5314	Sales Tax Collection Fees	69,478	68,235	60,797
	Total General Administration	89,841	77,135	69,480
140-2400-000-5114	School Clerical Staff	129,452	130,169	127,033
140-2400-000-5115	School Administration-Paraprofessionals	45	-	-
140-2410-000-5111	School Principals	236,733	245,507	239,591
140-2420-000-5111	School Assistant Principals	309,145	299,560	292,341
140-2490-000-5111	Other School Administrators	43,829	58,028	56,629
	Total School Administration	719,204	733,264	715,594
140-2530-000-5111	Warehousing Supervisors/Managers	3,477	3,584	3,498
140-2530-000-5116	Warehousing Service Workers	14,412	15,143	14,778
140-2530-000-5119	Warehousing Service Workers	1,763	1,792	1,749
140-2540-000-5111	Printing Service Administration	49	-	-
140-2540-000-5119	Printing Service Workers	10,629	9,437	9,210
	Total Business Services	30,330	29,956	29,235
140-2620-000-5116	Building Operations-Service Workers	384,268	376,531	367,457
140-2620-000-5117	Building Operations-Skilled Craftsmen	42,949	42,909	41,875
140-2662-000-5116	Security Guards	2,117	2,150	2,098
	Total Plant Services	429,334	421,590	411,430

**Ouachita Parish School Board
Special Revenue Fund Budget
1968 Sales Tax - Supplemental Salaries
Fiscal Year 2017-18**

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
140-2721-000-5116	Regular Bus Drivers	203,070	207,482	202,474
140-2722-000-5115	Monitoring Services-Regular Bus Aides	15,252	12,986	12,674
140-2723-000-5117	Bus Mechanics	20,863	21,034	20,527
140-2731-000-5116	Special Education Bus Drivers	16,737	16,015	15,629
140-2731-146-5116	Special Education Bus Driver Supplement	1,058	1,075	1,049
140-2732-000-5115	Monitoring Services-Bus Aides	30,454	30,812	30,070
	Total Student Transportation Services	287,434	289,404	282,423
140-2840-000-5119	Data Processing Technicians	1,763	1,792	1,749
140-2846-000-5119	Technology Support Technicians	15,921	16,112	15,724
	Total Central Services	17,684	17,904	17,473
140-3100-000-5114	Food Service Clerical Staff	1,058	1,075	1,049
140-3100-000-5116	Food Services-Technicians	170,802	169,794	165,701
140-3100-000-5119	Food Services-Other	1,763	1,792	1,749
140-3100-204-5111	Food Services-Cafeteria Managers	34,795	36,340	35,464
	Total Food Services	208,418	209,001	203,963
	Total Expenditures	\$ 11,151,172	\$ 11,122,177	\$ 10,848,363
	Net Change in Fund Balance	\$ 36,359	\$ (51,637)	\$ -
	Beginning Fund Balance	1,957,589	1,957,589	1,905,952
	Ending Fund Balance	\$ 1,993,948	\$ 1,905,952	\$ 1,905,952

THIS PAGE WAS INTENTIONALLY LEFT BLANK

Ouachita Parish School Board
Special Revenue Fund
1995 Sales Tax - Supplemental Salaries & Benefits
Fiscal Year 2017-18

Budget Summary by Function

	2016-17			2017-18	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 15,815,997	\$ 15,379,299	-2.8%	\$ 15,067,785	-2.0%
Total Revenues	\$ 15,815,997	\$ 15,379,299	-2.8%	\$ 15,067,785	-2.0%
Expenditures					
Regular Programs	\$ 6,896,258	\$ 6,959,944	0.9%	\$ 6,736,019	-3.2%
Special Education Programs	1,698,930	1,707,892	0.5%	1,652,575	-3.2%
Vocational (CTE) Programs	306,929	307,385	0.1%	297,447	-3.2%
Other Instructional Programs	391,956	387,299	-1.2%	374,785	-3.2%
Special Programs	14,839	14,771	-0.5%	14,297	-3.2%
Pupil Support Services	1,026,441	1,040,481	1.4%	1,006,851	-3.2%
Instructional Staff Services	761,414	771,143	1.3%	746,097	-3.2%
General Administration	90,747	108,432	19.5%	96,555	-11.0%
School Administration	1,057,995	1,057,893	0.0%	1,023,769	-3.2%
Business Services	194,538	179,515	-7.7%	173,245	-3.5%
Plant Services	1,222,395	1,207,535	-1.2%	1,161,596	-3.8%
Student Transportation Services	993,826	1,006,619	1.3%	968,301	-3.8%
Central Services	132,822	132,381	-0.3%	128,106	-3.2%
Food Services	699,589	711,207	1.7%	688,142	-3.2%
Total Expenditures	\$ 15,488,679	\$ 15,592,497	0.7%	\$ 15,067,785	-3.4%
Net Change in Fund Balance	\$ 327,318	\$ (213,198)	-165.1%	\$ -	-100.0%
Beginning Fund Balance	6,263,642	6,263,642	0.0%	6,050,444	-3.4%
Ending Fund Balance	\$ 6,590,960	\$ 6,050,444	-8.2%	\$ 6,050,444	0.0%

Ouachita Parish School Board
Special Revenue Fund
1995 Sales Tax - Supplemental Salaries & Benefits
Fiscal Year 2017-18

Budget Summary by Object

	2016-17			2017-18	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 15,815,997	\$ 15,379,299	-2.8%	\$ 15,067,785	-2.0%
Total Revenues	\$ 15,815,997	\$ 15,379,299	-2.8%	\$ 15,067,785	-2.0%
Expenditures					
Salaries	\$ 12,229,739	\$ 12,300,376	0.6%	\$ 11,804,270	-4.0%
Employee Benefits	3,179,233	3,194,730	0.5%	3,177,649	-0.5%
Purchased Professional Services	79,707	97,391	22.2%	85,866	-11.8%
Total Expenditures	\$ 15,488,679	\$ 15,592,497	0.7%	\$ 15,067,785	-3.4%
Net Change in Fund Balance	\$ 327,318	\$ (213,198)	-165.1%	\$ -	-100.0%
Beginning Fund Balance	6,263,642	6,263,642	0.0%	6,050,444	-3.4%
Ending Fund Balance	<u>\$ 6,590,960</u>	<u>\$ 6,050,444</u>	<u>-8.2%</u>	<u>\$ 6,050,444</u>	<u>0.0%</u>

Fund Balance Classification

Restricted Fund Balance	<u>\$ 6,590,960</u>	<u>\$ 6,050,444</u>	<u>-8.2%</u>	<u>\$ 6,050,444</u>	<u>0.0%</u>
Total Ending Fund Balance	<u>\$ 6,590,960</u>	<u>\$ 6,050,444</u>	<u>-8.2%</u>	<u>\$ 6,050,444</u>	<u>0.0%</u>

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.

Ouachita Parish School Board
Special Revenue Fund Budget
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
135-41130	Sales & Use Tax Collections	\$ 15,658,497	\$ 15,290,285	\$ 14,985,285
135-41136	Interest/Penalty-Sales Tax	71,000	71,606	65,000
135-41510	Interest on Investments	85,000	18,732	17,500
135-41532	Unrealized Gain(Loss) on Investments	1,500	(1,324)	-
	Total Local Revenues	\$ 15,815,997	\$ 15,379,299	\$ 15,067,785
EXPENDITURES				
135-1100-000-5115	Paraprofessionals - Instruction	\$ 2,987	\$ 2,987	\$ 2,867
135-1100-000-5225	Medicare - Instruction	39	40	39
135-1100-000-5231	TRSL Retirement - Instruction	760	762	763
135-1105-000-5112	Teachers - Kindergarten	386,969	392,868	377,024
135-1105-000-5115	Paraprofessionals - Kindergarten	2,862	2,862	2,747
135-1105-000-5225	Medicare - Kindergarten	5,233	5,315	5,102
135-1105-000-5231	TRSL Retirement - Kindergarten	95,992	96,809	96,909
135-1110-000-5112	Teacher - Elementary	3,441,832	3,487,825	3,347,154
135-1110-000-5225	Medicare - Elementary	46,652	47,348	45,438
135-1110-000-5231	TRSL Retirement - Elementary	855,742	867,247	868,142
135-1110-000-5233	SERS Retirement - Elementary	-	-	-
135-1110-000-5239	LASERS Retirement - Elementary	2,117	2,117	2,151
135-1110-000-5115	Paraprofessionals - Elementary	2,862	2,862	2,747
135-1110-074-5112	Teacher-Interventionist	95,792	95,792	91,929
135-1110-074-5115	Paraprofessional -Interventionist	10,218	5,217	5,006
135-1110-074-5225	Medicare-Interventionist	1,450	1,380	1,325
135-1110-074-5231	TRSL Retirement - Interventionist	25,524	24,249	24,274
135-1110-106-5112	Teacher-Read 180	20,698	20,699	19,864
135-1110-106-5225	Medicare-Read 180	282	283	272
135-1110-106-5231	TRSL Retirement - Read 180	5,278	5,278	5,284
135-1130-000-5112	Teacher - Secondary	1,481,898	1,485,944	1,426,017
135-1130-000-5225	Medicare - Secondary	20,124	20,200	19,385
135-1130-000-5231	TRSL Retirement - Secondary	369,786	371,024	371,407
135-1130-106-5112	Teacher Secondary-Read180	11,827	11,828	11,351
135-1130-106-5225	Medicare-Secondary Read180	162	163	156
135-1130-106-5231	TRSL Retirement - Secondary - Read 180	3,128	3,128	3,132
135-1130-111-5112	Teacher-High School Credit Recovery	4,765	4,507	4,325
135-1130-111-5225	Medicare-High School Credit Recovery	64	61	59
135-1130-111-5231	TRSL-High School Credit Recovery	1,215	1,149	1,150
	Total Regular Programs	6,896,258	6,959,944	6,736,019
135-1210-000-5112	Teacher - Special Education	546,631	552,244	529,953
135-1210-000-5115	Paraprofessionals-Special Education	406,689	405,862	389,494
135-1210-000-5225	Medicare - Special Education	12,685	12,776	12,261
135-1210-000-5231	TRSL Retirement - Special Education	224,610	223,759	223,990
135-1210-000-5233	SERS Retirement - Special Education	588	588	571
135-1210-000-5239	Other Retirement - Special Education	2,117	2,117	2,151
135-1211-000-5112	Teacher - Resource	117,541	120,355	115,501
135-1211-000-5225	Medicare - Resource	1,536	1,581	1,517
135-1211-000-5231	TRSL - Resource	27,757	28,486	28,516
135-1211-000-5239	Other Retirement - Resource	3,175	3,176	3,227

Ouachita Parish School Board
Special Revenue Fund Budget
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
135-1214-000-5112	Teacher - Adaptive Physical Education	36,258	35,485	34,053
135-1214-000-5225	Medicare - Adaptive Physical Education	494	485	466
135-1214-000-5231	TRSL - Adaptive Physical Education	9,245	9,049	9,058
135-1216-000-5112	Teachers - Special Ed Preschool	51,294	51,217	49,152
135-1216-000-5115	Paraprofessionals-Special Ed Preschool	30,362	31,006	29,756
135-1216-000-5225	Medicare - Special Ed Preschool	1,095	1,256	1,206
135-1216-000-5231	TRSL Retirement - Special Preschool	19,571	19,755	19,775
135-1220-000-5112	Teacher - Gifted & Talented	165,567	166,975	160,241
135-1220-000-5225	Medicare - Gifted & Talented	2,274	2,291	2,201
135-1220-000-5231	TRSL Retirement - Gifted & Talented	38,383	38,370	38,410
135-1220-000-5239	Other Retirement - Gifted & Talented	1,058	1,059	1,076
	Total Special Education Programs	1,698,930	1,707,892	1,652,575
135-1310-000-5112	Teacher - Agriculture	37,808	38,067	36,532
135-1310-000-5225	Medicare - Agriculture	526	530	509
135-1310-000-5231	TRSL Retirement - Agriculture	9,753	9,819	9,829
135-1340-000-5112	Teacher - Home Living	88,673	89,805	86,184
135-1340-000-5225	Medicare - Home Living	1,230	1,248	1,197
135-1340-000-5231	TRSL Retirement - Home Living	22,611	22,900	22,923
135-1350-000-5112	Teacher - Trade & Industry	5,885	5,767	5,534
135-1350-000-5225	Medicare - Trade & Industry	74	73	70
135-1350-000-5231	TRSL Retirement - Trade & Industry	1,500	1,470	1,472
135-1360-000-5112	Teacher - Business	87,776	87,317	83,795
135-1360-000-5225	Medicare - Business	1,132	1,130	1,084
135-1360-000-5231	TRSL Retirement - Business	19,300	19,249	19,269
135-1390-000-5112	Teacher - Other CTE Programs	18,000	17,742	17,026
135-1390-000-5225	Medicare - Other CTE Programs	241	239	229
135-1390-000-5231	TRSL Retirement - Other CTE Programs	4,589	4,524	4,529
135-1390-077-5113	Specialist - COE Programs	6,172	5,914	5,675
135-1390-077-5225	Medicare - COE Programs	86	83	80
135-1390-077-5231	TRSL Retirement - COE Programs	1,573	1,508	1,510
	Total Vocational (CTE) Programs	306,929	307,385	297,447
135-1410-000-5112	Teacher - Band	47,971	45,646	43,805
135-1410-000-5225	Medicare - Band High School	674	642	616
135-1410-000-5231	TRSL Retirement - Band	12,232	11,639	11,651
135-1411-000-5112	Teacher - Band Middle Schools	41,159	39,642	38,044
135-1411-000-5225	Medicare - Band Middle School	518	500	480
135-1411-000-5231	TRSL Retirement - Band Middle Schools	10,521	10,124	10,135
135-1412-000-5112	Teacher - Choir High School	5,913	5,914	5,675
135-1412-000-5225	Medicare - Choir High School	83	84	80
135-1412-000-5231	TRSL Retirement - Choir High School	1,508	1,508	1,510
135-1413-000-5112	Teacher - Choir Elementary/Middle	62,340	61,965	59,455
135-1413-000-5225	Medicare - Choir Elementary/Middle	818	817	784
135-1413-000-5231	TRSL Retirement - Choir Elem/Middle	13,844	14,082	14,097
135-1420-000-5111	Director - Athletics	5,655	5,656	5,428
135-1420-000-5112	Teacher - Athletics	44,968	43,425	41,674
135-1420-000-5115	Paraprofessional -Athletics	2,641	2,625	2,519
135-1420-000-5225	Medicare - Athletics	658	639	613
135-1420-000-5231	TRSL Retirement - Athletics	12,075	11,677	11,689
135-1450-000-5112	Teacher - JROTC	39,617	39,991	38,378
135-1450-000-5225	Medicare - JROTC	563	569	546

Ouachita Parish School Board
Special Revenue Fund Budget
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
135-1450-000-5231	TRSL Retirement - JROTC	10,101	10,197	10,208
135-1480-000-5112	Teacher - Alternative Programs	42,390	43,848	42,080
135-1480-000-5225	Medicare - Alternative Programs	574	600	576
135-1480-000-5231	TRSL Retirement - Alternative Programs	10,861	11,220	11,232
135-1480-100-5112	Teacher - Alternative Options Program	5,800	5,801	5,567
135-1480-100-5225	Medicare - Alternative Option Program	77	78	75
135-1480-100-5231	TRSL Retirement - Alternative Options Program	1,422	1,436	1,437
135-1480-110-5115	Teacher - ISS & Saturday School Suspension	13,379	13,379	12,840
135-1480-110-5225	Medicare - ISS & Saturday School Suspension	185	186	178
135-1480-110-5231	TRSL Retirement - ISS & Saturday Suspension	3,409	3,409	3,413
	Total Other Instructional Programs	391,956	387,299	374,785
135-1520-000-5112	English Learners-Teacher	11,546	11,547	11,081
135-1520-000-5225	English Learners-Medicare	155	156	149
135-1520-000-5231	English Learners-TRSL Contributions	2,944	2,944	2,947
135-1530-000-5112	Pre-K Programs-Teacher	103	66	63
135-1530-000-5115	Pre-K Programs-Paraprofessional	50	32	31
135-1530-000-5225	Pre-K Programs-Medicare	2	1	1
135-1530-000-5231	Pre-K Programs-TRSL Contributions	39	25	25
	Total Special Programs	14,839	14,771	14,297
135-2110-000-5114	Child Welfare & Attendance-Clerical Staff	4,149	3,816	3,662
135-2110-000-5225	Child Welfare & Attendance-Medicare	57	53	51
135-2110-000-5231	Attendance-TRSL Contributions	1,058	973	974
135-2111-000-5111	Director - Child Welfare & Attendance	6,336	6,336	6,081
135-2111-000-5225	Director-Child Welfare & Attendance-Medicare	70	71	68
135-2111-000-5231	Attendance-TRSL Contributions	1,615	1,616	1,617
135-2113-000-5113	Social Workers	24,200	23,136	22,203
135-2113-000-5225	Social Workers-Medicare	336	322	309
135-2113-000-5231	Social Workers-TRSL Contributions	6,154	5,883	5,889
135-2122-000-5113	Counselors	237,722	249,475	239,402
135-2122-000-5114	Counseling Services-Clerical	19,578	20,287	19,469
135-2122-000-5225	Counseling Services-Medicare	3,260	3,413	3,276
135-2122-000-5231	Counseling-TRSL Contributions	62,372	65,355	65,422
135-2134-000-5118	Registered Nurses	110,851	110,843	106,372
135-2134-000-5225	Nursing Services-Medicare	1,513	1,512	1,451
135-2134-000-5231	Nursing Services-TRSL Contributions	26,824	26,824	26,851
135-2139-000-5118	Athletic Trainers	30,937	29,388	28,203
135-2139-000-5225	Medicare - Athletic Trainer	433	412	396
135-2139-000-5231	TRSL - Athletic Trainer	7,888	7,494	7,501
135-2140-000-5114	Assessment Clerical Staff	7,486	7,882	7,564
135-2140-000-5225	Assessment-Medicare	98	104	100
135-2140-000-5231	Assessment-TRSL Contributions	1,909	2,010	2,012
135-2143-000-5113	Psychologists	46,035	47,246	45,340
135-2143-000-5225	Psychologist-Medicare	645	664	637
135-2143-000-5231	Psychology-TRSL Contributions	10,222	10,538	10,549
135-2143-000-5239	Psychology-Other Retirement	2,117	2,117	2,151
135-2145-000-5113	Educational Diagnosticians	49,344	50,092	48,071
135-2145-000-5225	Educational Diagnostician-Medicare	681	697	669
135-2145-000-5231	Diagnostic Services-TRSL Contributions	11,009	11,266	11,277
135-2152-000-5113	Speech Therapists	169,981	169,973	163,118
135-2152-000-5225	Speech Therapy-Medicare	2,323	2,323	2,230

Ouachita Parish School Board
Special Revenue Fund Budget
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
135-2152-000-5231	Speech Therapy-TRSL Contributions	38,885	38,884	38,924
135-2154-000-5115	Interpretive Paraprofessionals	2,862	2,862	2,747
135-2154-000-5225	Interpretive Services-Medicare	41	41	40
135-2154-000-5231	Interpretive Services-TRSL Contributions	729	730	731
135-2161-000-5113	Occupational Therapists	40,226	40,294	38,670
135-2161-000-5225	Occupational Therapist-Medicare	555	557	534
135-2161-000-5231	Occupational Therapy-TRSL Contributions	10,257	10,274	10,286
135-2166-000-5113	Physical Therapists	5,913	5,914	5,675
135-2166-000-5225	Physical Therapist-Medicare	80	81	78
135-2166-000-5231	Physical Therapist-TRSL Contributions	1,508	1,508	1,510
135-2169-000-5113	Orientation & Mobility Specialist	17,741	17,742	17,026
135-2169-000-5225	Orientation & Mobility - Medicare	241	242	232
135-2169-000-5231	Orientation & Mobility - TRSL Contributions	4,524	4,524	4,529
135-2190-000-5119	Other Pupil Support	3,633	3,375	3,239
135-2190-000-5225	Other Pupil Support-Medicare	40	36	34
135-2190-000-5231	Other Pupil Support-TRSL Contributions	912	846	847
135-2190-117-5112	Graduation Coach	-	-	-
135-2190-117-5113	Graduation Coach Specialist	23,914	23,656	22,702
135-2190-117-5225	Graduation Coach - Medicare	330	328	314
135-2190-117-5231	Graduation Coach - TRSL Contributions	6,097	6,032	6,038
135-2190-340-5115	Hall Monitors	16,355	16,105	15,456
135-2190-340-5225	Hall Monitors - Medicare	225	222	213
135-2190-340-5231	Hall Monitors - TRSL Contributions	4,170	4,107	4,111
	Total Pupil Support Services	1,026,441	1,040,481	1,006,851
135-2211-000-5111	Directors-Elementary & Secondary	27,597	27,600	26,485
135-2211-000-5113	Instructional Specialists	-	-	-
135-2211-000-5114	Instructional Assistants	7,796	7,799	7,484
135-2211-000-5225	Regular Education Support Medicare	285	287	275
135-2211-000-5231	Regular Education Support TRSL Contributions	8,958	8,961	8,970
135-2212-000-5111	Supervisors - Special Education	2,957	2,957	2,838
135-2212-000-5113	Special Education Specialists	27,244	29,570	28,377
135-2212-000-5114	Special Education Assistants	19,762	19,742	18,946
135-2212-000-5225	Special Education Support Medicare	688	719	690
135-2212-000-5231	Special Education Support TRSL Contributions	12,147	12,538	12,551
135-2212-000-5239	Special Ed Support-Other Contributions	462	647	658
135-2213-000-5111	Supervisors-Gifted and Talented	2,956	2,957	2,838
135-2213-000-5225	Gifted and Talented Support Medicare	40	41	39
135-2213-000-5231	Gifted and Talented Support TRSL	753	754	755
135-2214-000-5113	Special Programs Support Specialists	5,913	5,914	5,675
135-2214-000-5231	Special Programs Support TRSL Contributions	1,508	1,508	1,510
135-2219-000-5114	Other Educational Program Assistants	18,745	18,746	17,990
135-2219-000-5225	Other Education Program Support-Medicare	248	248	238
135-2219-000-5231	Other Program Support TRSL Contributions	3,807	3,807	3,811
135-2219-000-5239	Other Program Support Other Retirement	1,366	1,366	1,388
135-2220-000-5113	Curriculum Specialists	166,735	169,303	162,464
135-2220-000-5225	Curriculum - Medicare	2,296	2,334	2,240
135-2220-000-5231	Curriculum TRSL Contributions	37,009	37,663	37,702
135-2231-105-5113	OPTAAP Specialist	5,913	5,914	5,675
135-2231-105-5225	OPTAAP - Medicare	84	84	81
135-2231-105-5231	OPTAAP - TRSL Contributions	1,508	1,508	1,510

Ouachita Parish School Board
Special Revenue Fund Budget
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
135-2252-000-5112	Librarians	218,948	220,124	211,246
135-2252-000-5115	Library Paraprofessionals	37,786	38,345	36,798
135-2252-000-5225	Library Services-Medicare	3,256	3,282	3,150
135-2252-000-5231	Library Services TRSL Contributions	59,433	59,879	59,940
135-2259-000-5112	Media Instruction Teacher	11,827	11,828	11,351
135-2259-000-5115	Computer Lab Paraprofessionals.	55,531	56,578	54,297
135-2259-000-5225	Media Services-Medicare	832	848	815
135-2259-000-5231	Media Services-TRSL Contributions	17,024	17,292	17,310
	Total Instructional Staff Services	761,414	771,143	746,097
135-2310-000-5319	Other Fees	-	621	596
135-2310-000-5332	Legal Services	10,068	8,400	8,060
135-2315-000-5314	Sales Tax Collection Fees	69,619	88,350	77,191
135-2321-000-5111	Superintendent	4,929	4,929	4,730
135-2321-000-5114	Superintendent-Clerical/Secretarial	3,829	3,829	3,675
135-2321-000-5225	Superintendent-Medicare	70	70	68
135-2321-000-5231	Superintendent-TRSL Contributions	2,232	2,233	2,235
	Total General Administration	90,747	108,432	96,555
135-2400-000-5114	School Clerical Staff	302,225	301,663	289,488
135-2400-000-5225	School Administration-Medicare	3,985	3,985	3,824
135-2400-000-5231	School Administration-TRSL Contributions	74,384	74,175	74,251
135-2400-000-5233	School Administration-LSERS Contributions	1,041	1,042	1,011
135-2410-000-5111	School Principals	216,828	217,345	208,580
135-2410-000-5225	Principals-Medicare	2,442	2,448	2,349
135-2410-000-5231	Principals-TRSL Contributions	53,386	53,518	53,573
135-2420-000-5111	School Assistant Principals	271,911	271,415	260,469
135-2420-000-5225	Assistant Principals-Medicare	3,456	3,463	3,323
135-2420-000-5231	Assistant Principals-TRSL Contributions	66,345	66,188	66,257
135-2490-000-5111	Other School Administrators	48,858	49,376	47,384
135-2490-000-5225	Other School Administrators-Medicare	676	684	656
135-2490-000-5231	Other School Administrators-TRSL Contributions	12,458	12,591	12,604
	Total School Administration	1,057,995	1,057,893	1,023,769
135-2510-000-5111	Business Services Director	1,058	723	693
135-2510-000-5114	Business Services Clerical Staff	33,193	30,536	29,304
135-2510-000-5118	Accountants-Degreed Professionals	20,811	19,139	18,365
135-2510-000-5119	Internal Auditors	12,473	11,474	11,011
135-2510-000-5225	Accounting Staff Medicare	794	732	702
135-2510-000-5231	Accounting Staff TRSL Contributions	16,066	14,706	14,721
135-2510-022-5340	Investment Fees - Technical Services	20	20	19
135-2520-000-5111	Purchasing Services Director	4,162	3,829	3,675
135-2520-000-5114	Purchasing Services-Clerical Staff	4,149	3,816	3,662
135-2520-000-5225	Purchasing Staff Medicare	117	108	104
135-2520-000-5231	Purchasing Staff TRSL Contributions	2,119	1,950	1,952
135-2530-000-5111	Warehousing Supervisors/Managers	8,298	7,632	7,324
135-2530-000-5114	Warehousing Clerical Staff	4,149	3,816	3,662
135-2530-000-5116	Warehousing Service Workers	37,234	34,251	32,870
135-2530-000-5119	Warehousing Service Workers	4,149	3,816	3,662
135-2530-000-5225	Warehousing Staff Medicare	746	689	661
135-2530-000-5231	Warehousing Staff TRSL Contributions	1,058	973	974
135-2530-000-5233	Warehousing Staff LSERS Contributions	12,065	11,161	10,829
135-2540-000-5119	Printing Service Workers	24,895	23,536	22,587

Ouachita Parish School Board
Special Revenue Fund Budget
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
135-2540-000-5225	Printing Staff Medicare	335	320	307
135-2540-000-5231	Printing Staff TRSL Contributions	2,116	1,946	1,948
135-2540-000-5233	Printing Staff LSERS Contributions	4,531	4,342	4,213
	Total Business Services	194,538	179,515	173,245
135-2610-000-5111	Maintenance Supervisors	9,719	8,380	8,042
135-2610-000-5114	Maintenance Clerical Staff	8,298	7,632	7,324
135-2610-000-5225	Maintenance Supervisors-Medicare	251	225	217
135-2610-000-5231	Maintenance Supervisors-TRSL Contributions	2,116	1,946	1,948
135-2610-000-5233	Maintenance Supervisors-LSERS Contributions	2,362	1,998	1,938
135-2620-000-5116	Building Operations-Service Workers	856,948	847,355	813,174
135-2620-000-5117	Building Operations-Skilled Craftsmen	91,528	91,899	88,193
135-2620-000-5225	Building Operations-Medicare	12,959	12,856	12,337
135-2620-000-5231	Building Operations-TRSL Contributions	6,259	6,377	6,383
135-2620-000-5233	Building Operations-LSERS Contributions	224,899	221,811	215,208
135-2662-000-5116	Security Guards	5,561	5,561	5,337
135-2662-000-5225	Security - Medicare	77	77	75
135-2662-000-5231	Security-TRSL Contributions	1,418	1,418	1,420
	Total Plant Services	1,222,395	1,207,535	1,161,596
135-2710-000-5111	Transportation Director	4,929	4,929	4,730
135-2710-000-5114	Transportation Clerical Staff	18,306	18,306	17,568
135-2710-000-5225	Transportation Services-Medicare	251	251	241
135-2710-000-5231	Transportation Services-TRSL Contributions	4,176	4,176	4,180
135-2710-000-5233	Transportation Services-LSERS Contributions	1,872	1,872	1,817
135-2721-000-5116	Regular Bus Drivers	553,945	558,250	535,725
135-2721-000-5225	Transportation Regular-Medicare	7,025	7,086	6,801
135-2721-000-5233	Transportation Regular-LSERS Contributions	141,032	141,987	137,761
135-2722-000-5115	Monitoring Services-Regular Bus Aides	36,726	36,427	34,957
135-2722-000-5225	Regular Monitoring Medicare	498	496	476
135-2722-000-5233	Regular Monitoring-LSERS Contributions	10,025	9,945	9,649
135-2723-000-5117	Bus Mechanics	45,791	45,808	43,961
135-2723-000-5225	Bus Mechanics-Medicare	628	629	604
135-2723-000-5233	Bus Mechanics-LSERS Contributions	12,501	12,410	12,041
135-2731-000-5116	Special Education Bus Drivers	42,230	42,231	40,528
135-2731-000-5225	Special Needs Bus Drivers-Medicare	550	553	529
135-2731-000-5233	Special Needs Bus Drivers-LSERS Contributions	10,748	10,748	10,428
135-2731-146-5116	Special Education Bus Driver Supplement	2,862	2,862	2,747
135-2731-146-5225	Special Education-Medicare Supplement	35	36	35
135-2731-146-5233	Special Education-LSERS Contributions	781	781	758
135-2732-000-5115	Monitoring Services-Special Needs Bus Aides	77,074	83,270	79,912
135-2732-000-5225	Special Needs Monitoring Medicare	1,007	1,082	1,038
135-2732-000-5233	Special Needs Monitoring-LSERS Contributions	20,834	22,484	21,815
	Total Student Transportation Services	993,826	1,006,619	968,301
135-2820-000-5119	Public Information Coordinator	3,829	3,829	3,675
135-2820-000-5225	Public Information Services-Medicare	53	54	51
135-2820-000-5231	Public Information Services-TRSL Contributions	976	976	977
135-2830-000-5114	Personnel Services-Clerical Staff	30,360	30,011	28,801
135-2830-000-5225	Personnel Services-Medicare	363	358	343
135-2830-000-5231	Personnel Services-TRSL Contributions	6,769	6,642	6,648
135-2830-000-5233	Personnel Services-LSERS Contributions	1,041	1,083	1,051
135-2831-000-5111	Personnel - Director	4,929	4,929	4,730

Ouachita Parish School Board
Special Revenue Fund Budget
1995 Sales Tax - Supplemental & Benefits
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
135-2831-000-5225	Personnel Director-Medicare	69	70	67
135-2831-000-5231	Personnel Director-TRSL Contributions	1,256	1,257	1,258
135-2840-000-5119	Data Processing Technicians	15,263	15,265	14,648
135-2840-000-5225	Data Processing-Medicare	159	159	153
135-2840-000-5231	Data Processing-TRSL Contributions	3,892	3,892	3,896
135-2841-000-5111	Informational Technology Director	722	723	693
135-2841-000-5225	Information Technology-Medicare	9	9	9
135-2841-000-5231	Information Technology-TRSL Contributions	132	132	132
135-2842-000-5118	System Analyst-Degreed Professionals	15,316	15,316	14,698
135-2842-000-5225	System Analyst-Medicare	214	214	205
135-2842-000-5231	System Analyst-TRSL Contributions	3,905	3,906	3,910
135-2846-000-5119	Technology Support Technicians	34,343	34,335	32,950
135-2846-000-5225	Hardware Maint & Support-Medicare	465	465	446
135-2846-000-5231	Hardware Maint & Support-TRSL Contributions	8,757	8,756	8,765
	Total Central Services	132,822	132,381	128,106
135-3100-000-5111	Food Services-Director	4,929	4,929	4,730
135-3100-000-5114	Food Services-Clerical Staff	17,875	18,126	17,395
135-3100-000-5116	Food Services-Technicians	439,098	443,169	425,287
135-3100-000-5119	Food Services-Other	3,815	3,816	3,662
135-3100-000-5225	Food Services-Medicare	6,300	6,337	6,080
135-3100-000-5231	Food Services-TRSL Contributions	109,622	110,128	110,241
135-3100-000-5233	Food Services-LSERS Contributions	3,226	3,230	3,134
135-3100-000-5239	Food Services-Other Retirement	855	1,099	1,117
135-3100-204-5111	Food Services-Managers	90,321	95,481	91,631
135-3100-204-5225	Food Services-Managers-Medicare	1,215	1,279	1,227
135-3100-204-5231	Food Services- Managers -TRSL Contributions	22,333	23,613	23,638
	Total Food Services	699,589	711,207	688,142
	Total Expenditures	15,488,679	15,592,497	15,067,785
	Net Change in Fund Balance	\$ 327,318	\$ (213,198)	\$ -
	Beginning Fund Balance	6,263,642	\$ 6,263,642	\$ 6,050,444
	Ending Fund Balance	\$ 6,590,960	\$ 6,050,444	\$ 6,050,444

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**Ouachita Parish School Board
Special Revenue Fund
West Ouachita Sales Tax
Fiscal Year 2017-18**

Budget Summary by Function

	2016-17			2017-18	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 12,843,768	\$ 12,608,796	-1.8%	\$ 12,302,925	-2.4%
Total Revenues	\$ 12,843,768	\$ 12,608,796	-1.8%	\$ 12,302,925	-2.4%
Expenditures					
General Administration	98,000	83,785	-14.5%	\$ 82,109	-2.0%
Business Services	-	20	100.0%	-	-100.0%
Plant Services	117,758	72,849	-38.1%	40,000	-45.1%
Facility Acquisition and Construction	\$ 796,692	\$ 883,498	10.9%	664,263	-24.8%
Debt Service	62,550	60,625	-3.1%	60,625	0.0%
Total Expenditures	\$ 1,075,000.00	\$ 1,100,777.00	2.4%	\$ 846,997.00	-23.1%
Other Uses of Funds	(9,574,393)	(9,591,144)	0.2%	(9,842,434)	2.6%
Total Other Sources (Uses)	\$ (9,574,393)	\$ (9,591,144)	0.2%	\$ (9,842,434)	2.6%
Net Change in Fund Balance	2,194,375	1,916,875	-12.6%	1,613,494	-15.8%
Beginning Fund Balance	8,738,082	8,738,082	0.0%	10,654,957	21.9%
Ending Fund Balance	10,932,457	10,654,957	-2.5%	12,268,451	15.1%

**Ouachita Parish School Board
Special Revenue Fund
West Ouachita Sales Tax
Fiscal Year 2017-18**

Budget Summary by Object

	2016-17			2017-18	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 12,843,768	\$ 12,608,796	-1.8%	\$ 12,302,925	-2.4%
Total Revenues	\$ 12,843,768	\$ 12,608,796	-1.8%	\$ 12,302,925	-2.4%
Expenditures					
Purchased Professional Services	\$ 107,045	\$ 154,226	44.1%	\$ 96,109	-37.7%
Purchased Property Services	338,450	336,914	-0.5%	568,263	68.7%
Supplies	14,000	13,303	-5.0%	-	-100.0%
Property	555,505	536,334	-3.5%	122,000	-77.3%
Miscellaneous	60,000	60,000	0.0%	60,625	1.0%
Total Expenditures	\$ 1,075,000	\$ 1,100,777	2.4%	\$ 846,997	-23.1%
Other Sources of Funds	\$ -	\$ -	0.0%	\$ -	0.0%
Other Uses of Funds	(9,574,393)	(9,591,144)	0.2%	(9,842,434)	2.6%
Total Other Sources (Uses)	\$ (9,574,393)	\$ (9,591,144)	0.2%	\$ (9,842,434)	2.6%
Net Change in Fund Balance	\$ 2,194,375	\$ 1,916,875	-12.6%	\$ 1,613,494	-15.8%
Beginning Fund Balance	8,738,082	8,738,082	0.0%	10,654,957	21.9%
Ending Fund Balance	<u>\$ 10,932,457</u>	<u>\$ 10,654,957</u>	<u>-2.5%</u>	<u>\$ 12,268,451</u>	<u>15.1%</u>

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-side Capital Outlays	192,590	330,314	71.5%	-	-100.0%
---------------------------	---------	---------	-------	---	---------

Assigned Fund Balance

West-side Operations & Maintenance	<u>9,179,568</u>	<u>8,765,344</u>	<u>-4.5%</u>	<u>10,710,367</u>	<u>22.2%</u>
------------------------------------	------------------	------------------	--------------	--------------------------	--------------

Total Ending Fund Balance	<u>\$ 10,931,457</u>	<u>\$ 10,654,957</u>	<u>-2.5%</u>	<u>\$ 12,268,451</u>	<u>15.1%</u>
---------------------------	----------------------	----------------------	--------------	-----------------------------	--------------

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 permanent in May 2015.

**Ouachita Parish School Board
Special Revenue Fund Budget
West Ouachita Sales Tax
Fiscal Year 2017-18**

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
138-41130	Sales & Use Taxes	\$ 12,634,718	\$ 12,391,989	\$ 12,197,245
138-41136	Interest/Penalty Sales Tax	69,650	48,925	45,680
138-41510	Interest on Investments	31,000	59,482	60,000
138-41999	Other Miscellaneous Revenue	108,400	108,400	-
	Total Local Revenues	\$ 12,843,768	12,608,796	12,302,925
EXPENDITURES				
138-2310-000-5319	Other Service Fees	\$ -	\$ 498	\$ -
138-2310-000-5332	Legal Services	36,000	8,618	8,600
138-2315-000-5314	Sale Tax Collection Fees	62,000	74,669	73,509
	Total General Administration	98,000	83,785	82,109
138-2510-022-5340	Business Services-Investment Fees	-	20	-
	Total Business Services	-	20	-
138-2620-000-5430	Building Repairs & Maintenance	47,758	11,131	40,000
138-2620-000-5730	Building Equipment	70,000	61,718	-
	Total Plant Services	117,758	72,849	40,000
138-4100-000-5334	Land Acquisition-Architect Services	6,495	-	-
138-4100-000-5710	Land Acquisition	60,000	50,572	100,000
138-4200-000-5450	Land Improvements-Construction	227,450	259,133	528,263
138-4200-000-5334	Land Improvements-Architect Services	-	69,796	14,000
138-4200-000-5710	Land Improvements	425,505	424,043	22,000
138-4600-000-5450	Building Improvement-Construction	63,242	-	-
138-4600-232-5610	Building Improvement-Electrical Supplies	14,000	13,303	-
138-4600-232-5450	Building Improvement-Electrical Construction	-	66,651	-
	Total Facility Acquisition and Construction	796,692	883,498	664,263
138-5100-000-5340	Technical Services	2,550	625	-
138-5100-000-5832	Debt-Related Interest	60,000	60,000	60,625
	Total Debt Service	62,550	60,625	60,625
	Total Expenditures	\$ 1,075,000	\$ 1,100,777	\$ 846,997
138-5200-000-5932	Operating Transfers Out-Debt Service	(9,574,393)	(9,591,144)	(9,842,434)
	Total Other Uses of Funds	\$ (9,574,393)	\$ (9,591,144)	\$ (9,842,434)
	Net Change in Fund Balance	\$ 2,194,375	\$ 1,916,875	\$ 1,613,494
	Beginning Fund Balance	8,738,082	8,738,082	10,654,957
	Ending Fund Balance	\$ 10,932,457	\$ 10,654,957	\$ 12,268,451

THIS PAGE WAS INTENTIONALLY LEFT BLANK

Ouachita Parish School Board
Special Revenue Fund
Child Nutrition Program
Fiscal Year 2017-18

Budget Summary by Function

	2016-17			2017-18	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 1,254,702	\$ 1,258,189	0.3%	\$ 1,258,084	0.0%
State Revenues	1,476,020	1,476,020	0.0%	1,476,650	0.0%
Federal Revenues	<u>9,179,411</u>	<u>8,569,134</u>	<u>-6.6%</u>	<u>8,939,490</u>	<u>4.3%</u>
Total Revenues	\$ 11,910,133	\$ 11,303,343	-5.1%	\$ 11,674,224	3.3%
Expenditures					
Business Services	\$ 51,758	\$ 45,011	-13.0%	\$ 53,103	18.0%
Plant Services	1,651	1,342	-18.7%	1,651	23.0%
Student Transportation Services	34,464	25,677	-25.5%	32,782	27.7%
Food Services	<u>10,551,224</u>	<u>9,877,224</u>	<u>-6.4%</u>	<u>11,094,566</u>	<u>12.3%</u>
Total Expenditures	\$ 10,639,097	\$ 9,949,254	-6.5%	\$ 11,182,102	12.4%
Other Sources of Funds	\$ -	\$ -	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)	\$ -	\$ -	0.0%	\$ -	0.0%
Net Change in Fund Balance	\$ 1,271,036	\$ 1,354,089	6.5%	\$ 492,122	-63.7%
Beginning Fund Balance	<u>2,860,899</u>	<u>2,860,899</u>	<u>0.0%</u>	<u>4,214,988</u>	<u>47.3%</u>
Ending Fund Balance	<u><u>\$ 4,131,935</u></u>	<u><u>\$ 4,214,988</u></u>	<u><u>2.0%</u></u>	<u><u>\$ 4,707,110</u></u>	<u><u>11.7%</u></u>

**Ouachita Parish School Board
Special Revenue Fund
Child Nutrition Program
Fiscal Year 2017-18**

Budget Summary by Object					
	<u>2016-17</u>			<u>2017-18</u>	
	<u>Final Budget</u>	<u>Actual (Unaudited)</u>	<u>% Change</u>	<u>Budget</u>	<u>% Change</u>
Revenues					
Local Revenues	\$ 1,254,702	\$ 1,258,189	0.3%	\$ 1,258,084	0.0%
State Revenues	1,476,020	1,476,020	0.0%	1,476,650	0.0%
Federal Revenues	<u>9,179,411</u>	<u>8,569,134</u>	<u>-6.6%</u>	<u>8,939,490</u>	<u>4.3%</u>
Total Revenues	\$ 11,910,133	\$ 11,303,343	-5.1%	\$ 11,674,224	3.3%
Expenditures					
Salaries	\$ 3,483,577	\$ 3,400,425	-2.4%	\$ 3,535,683	4.0%
Employee Benefits	846,059	816,597	-3.5%	845,263	3.5%
Purchased Professional Services	31,184	35,159	12.7%	85,574	143.4%
Purchased Property Services	136,797	129,339	-5.5%	140,852	8.9%
Other Purchased Services	87,402	88,811	1.6%	87,500	-1.5%
Supplies	5,968,978	5,470,357	-8.4%	6,362,130	16.3%
Property	85,000	8,502	-90.0%	125,000	1370.2%
Miscellaneous	<u>100</u>	<u>64</u>	<u>0.0%</u>	<u>100</u>	<u>56.3%</u>
Total Expenditures	\$ 10,639,097	\$ 9,949,254	-6.5%	\$ 11,182,102	12.4%
Other Sources of Funds	\$ -	\$ -	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)	\$ -	\$ -	0.0%	\$ -	0.0%
Net Change in Fund Balance	\$ 1,271,036	\$ 1,354,089	6.5%	\$ 492,122	-63.7%
Beginning Fund Balance	<u>2,860,899</u>	<u>2,860,899</u>	<u>0.0%</u>	<u>4,214,988</u>	<u>47.3%</u>
Ending Fund Balance	<u>\$ 4,131,935</u>	<u>\$ 4,214,988</u>	<u>2.0%</u>	<u>\$ 4,707,110</u>	<u>11.7%</u>
Fund Balance Classification					
Nonspendable Fund Balance					
Food Inventory	\$ 112,500	\$ 80,729	-28.2%	\$ 88,156	9.2%
Restricted Fund Balance					
Large Equipment Reserve	316,603	525,027	65.8%	1,815,756	245.8%
Undesignated	<u>3,702,832</u>	<u>3,609,232</u>	<u>-2.5%</u>	<u>2,803,198</u>	<u>-22.3%</u>
Total Ending Fund Balance	<u>\$ 4,131,935</u>	<u>\$ 4,214,988</u>	<u>2.0%</u>	<u>\$ 4,707,110</u>	<u>11.7%</u>
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.					

**Ouachita Parish School Board
Special Revenue Fund Budget
Child Nutrition Program
Fiscal Year 2017-18**

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
300-41610	Income From Meals	\$ 765,282	\$ 768,086	\$ 768,087
300-41620	Income From Extra Sales	18,881	18,200	18,200
300-41620122	Extra Sales - Catering	600	630	600
301-41610	Summer Feeding - Income From Meals	18	261	200
300-41610111	Income From Meals - Online	439,098	439,290	439,290
300-41999	Other Miscellaneous Revenue	30,823	31,722	31,707
	Total Local Revenues	1,254,702	1,258,189	1,258,084
300-43115	Minimum Foundation Program Funds	1,439,682	1,439,682	1,439,682
300-43290	Other Restricted Revenue	36,338	36,338	36,968
	Total State Revenues	1,476,020	1,476,020	1,476,650
300-44515	Federal Meal Reimbursement	7,816,824	7,176,761	7,338,874
300-44920	Value Of USDA Commodities	869,470	922,601	869,470
301-44515	Summer Feeding-Federal Reimbursement	230,190	204,672	225,666
302-44515	Fresh Fruits & Vegetables Grants	213,095	210,464	450,225
304-44515	Child & Adult Food Pgrm- Federal	49,832	54,636	55,255
	Total Federal Revenues	9,179,411	8,569,134	8,939,490
	Total Revenues	\$ 11,910,133	\$ 11,303,343	\$ 11,674,224
EXPENDITURES				
300-2530-000-5111	Delivery Service Workers	\$ 30,874	\$ 27,294	\$ 30,874
300-2530-000-5116	Delivery Service Workers	11,935	9,888	14,000
300-2530-000-5225	Delivery Medicare	429	378	429
300-2530-000-5233	Delivery LSERS Contributions	8,520	7,451	7,800
	Total Business Services	51,758	45,011	53,103
301-2662-000-5116	Summer Feeding-Security Workers	1,308	1,057	1,308
301-2662-000-5225	Summer Feeding-Security Medicare	18	15	18
301-2662-000-5231	Summer Feeding-TRSL Contributions	325	270	325
	Total Plant Services	1,651	1,342	1,651
301-2721-000-5116	Summer Feeding-Bus Drivers	19,504	15,826	18,000
301-2721-000-5225	Summer Feeding-Medicare	282	229	282
301-2721-000-5233	Summer Feeding-LSERS Contributions	5,178	3,672	5,000
301-2721-000-5590	Summer Feeding-Other Purchased Svcs	5,000	5,950	5,000
301-2721-000-5626	Summer Feeding-Gasoline	4,500	-	4,500
	Total Student Transportation Services	34,464	25,677	32,782
300-3100-000-5111	Cafeteria Managers	106,432	98,886	106,432
300-3100-000-5114	Program Support - Clerical Staff	216,162	206,069	216,162
300-3100-000-5116	Cafeteria Technicians	26,652	23,635	26,652

**Ouachita Parish School Board
Special Revenue Fund Budget
Child Nutrition Program
Fiscal Year 2017-18**

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
300-3100-000-5119	Cafeteria Maintenance Staff	38,339	34,079	38,339
300-3100-000-5120	Cafeteria-Temporary Staff	33,753	34,102	35,000
300-3100-000-5124	Cafeteria Substitutes	43,841	38,513	43,841
300-3100-000-5125	Cafeteria Substitutes	106,246	147,096	106,246
300-3100-000-5225	Cafeteria Medicare	7,671	7,326	7,671
300-3100-000-5231	Cafeteria TRSL Contributions	49,564	47,712	49,564
300-3100-000-5233	Cafeteria LSERS Contributions	17,996	15,967	17,996
300-3100-000-5250	Unemployment Compensation	582	291	400
300-3100-000-5320	Contracted Educational Services	4,800	8,478	4,800
300-3100-000-5340	Contracted Technical Services	1,395	1,801	1,395
300-3100-000-534020	Technology Services	24,989	24,879	79,379
300-3100-000-5421	Disposals Services	74,922	63,580	74,922
300-3100-000-5442	Storage Rental	3,240	3,240	3,240
300-3100-000-5550	Printing Costs	4,500	4,109	4,500
300-3100-000-5582	Program Support Travel Expense	5,000	8,419	5,000
300-3100-000-5590	Program Support-Misc Purchased Services	34,000	31,683	34,000
300-3100-000-5622	Electricity	113,000	110,554	113,000
300-3100-000-5626	Vehicle Fuel	4,300	3,281	4,300
300-3100-000-5631	Food Purchases	3,500,000	3,021,938	3,300,000
300-3100-000-5632	Commodities	869,470	922,601	869,470
300-3100-000-5890	Miscellaneous Expenditures	100	64	100
300-3100-166-5632	Commodities Storage/Delivery Fees	30,820	30,820	52,061
300-3100-175-5610	Office Supplies	10,000	7,140	8,000
300-3100-175-561020	Office Supplies-Technology	12,842	15,234	14,000
300-3100-197-5119	Cafeterial Staff - Student Worker	5,530	5,708	5,800
300-3100-197-5225	Student Worker - Medicare	71	83	90
300-3100-198-5430	Repairs & Maintenance-Fire Extinguishers	14,630	14,710	14,630
300-3100-199-561020	Office Supplies-Technology	2,500	1,452	14,000
300-3100-199-561520	Office Supplies- InventoriableTechnology	5,000	3,879	5,000
300-3100-202-5530	Communications-Telephone	12,902	12,965	13,000
300-3100-203-5530	Communications-Postage	5,000	4,433	5,000
300-3100-204-5111	Cafeteria Service Workers-Managers	581,912	622,635	630,000
300-3100-204-5225	Cafeteria Managers-Medicare	7,914	7,734	7,914
300-3100-204-5231	Cafeteria-Managers-TRSL Contributions	168,665	153,397	168,665
300-3100-204-5281	Sick Leave Severance Pay-Managers	3,000	-	3,000
300-3100-205-5116	Cafeteria Technicians	2,193,032	2,060,490	2,193,032
300-3100-205-5225	Cafeteria Technicians-Medicare	26,939	26,809	26,939
300-3100-205-5231	Cafeteria-Technicians-TRSL Contributions	500,135	498,616	500,300
300-3100-205-5233	Cafeteria-Technicians-LSERS Contributions	4,858	4,466	4,858
300-3100-205-5239	Cafeteria-Techs-Other Retirement Contributions	4,275	4,421	4,600
300-3100-205-5250	Cafeteria-Technicians-Unemployment	1,474	1,106	1,474
300-3100-205-5281	Sick Leave Severance Pay-Technicians	9,016	11,982	10,000
300-3100-205-5290	Other Employee Benefits	8,571	5,000	8,571
300-3100-207-5430	Repairs & Maintenance-Pest Control	12,960	12,960	12,960
300-3100-208-5442	Equipment Rental-Dishwashers	26,045	30,086	30,100

Ouachita Parish School Board
Special Revenue Fund Budget
Child Nutrition Program
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
300-3100-208-5610	Supplies-Dishwashers	83,000	84,737	85,000
300-3100-209-5430	Repairs & Maintenance-Outside Services	5,000	4,757	5,000
300-3100-210-5582	Program Support Travel Expense	21,000	21,249	21,000
300-3100-211-5610	Cafeteria Supplies	70,000	69,180	70,000
300-3100-212-5610	Cafeteria Supplies	338,000	329,864	338,000
300-3100-215-5615	Cafeteria Supplies-Large Equipment	5,000	3,111	25,000
300-3100-215-5730	Large Equipment	-	-	75,000
300-3100-216-5610	Cafeteria Supplies-Small Equipment	18,000	2,491	20,000
300-3100-218-5632	Commodities Processing Fees	600,000	583,514	861,024
301-3100-000-5116	Summer Feeding-Service Workers	1,773	-	1,773
301-3100-000-5124	Summer Feeding-Substitutes	-	476	500
301-3100-000-5225	Summer Feeding Medicare	25	7	25
301-3100-000-5231	Summer Feeding-TRSL Contributions	465	-	465
301-3100-000-5631	Summer Feeding Food Purchases	53,000	40,695	42,000
301-3100-204-5111	Summer Feeding-Managers	13,435	12,972	13,435
301-3100-204-5116	Summer Feeding-Technicians	1,330	-	-
301-3100-204-5225	Summer Feeding-Managers-Medicare	214	188	214
301-3100-204-5231	Summer Feeding-Mgrs-TRSL Contributions	3,871	3,308	3,871
301-3100-205-5116	Summer Feeding - Cafeteria Technicians	34,489	42,494	34,489
301-3100-205-5225	Summer Feeding-Technicians-Medicare	500	616	500
301-3100-205-5231	Summer Feeding-Techs-TRSL Contributions	8,030	10,461	8,030
301-3100-205-5239	Summer Feeding-Techs-Other Retirement	50	-	50
301-3100-208-5610	Summer Feeding-Supplies	-	103	100
301-3100-212-5610	Summer Feeding Cafeteria Supplies	750	-	750
302-3100-000-5631	Fresh Fruits Food Purchases	206,795	204,811	443,925
304-3100-000-5631	Child & Adult Prgm-Food Purchases	18,000	14,689	18,000
304-3100-204-5111	Child & Adult Prgm-Managers	7,597	7,901	8,000
304-3100-204-5225	Child & Adult Prgm-Managers-Medicare	116	104	116
304-3100-204-5231	Child & Adult Prgm-Mgrs-TRLS Contributions	2,352	2,015	2,352
304-3100-205-5116	Child & Adult Prgm-Cafeteria Technicians	9,133	11,091	11,500
304-3100-205-5124	Cafeteria Tech Substitutes	300	203	300
304-3100-205-5225	Child & Adult Prgm-Technicians-Medicare	244	155	244
304-3100-205-5231	Child & Adult Prgm-Techs-TRSL Contribution	4,709	2,798	3,500
304-3100-212-5610	Child & Adult Prgm-Supplies	-	-	24,000
305-3100-215-5615	Cafeteria Supplies-Large Equipment	24,000	20,303	50,000
305-3100-215-5730	Large Equipment	85,000	8,502	50,000
	Total Food Services	10,551,223	9,877,224	11,094,566
	Total Expenditures	\$ 10,639,096	\$ 9,949,254	\$ 11,182,102
300-45220	Intrafund Operating Transfers-In	6,300	5,653	6,300
302-5200-000-5932	Intrafund Operating Transfers-Out	(6,300)	(5,653)	(6,300)
	Total Other Sources (Uses)	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget
Child Nutrition Program
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
	Net Change in Fund Balance	\$ 1,271,037	\$ 1,354,089	\$ 492,122
	Beginning Fund Balance	2,860,899	2,860,899	4,214,988
	Ending Fund Balance	\$ 4,131,936	\$ 4,214,988	\$ 4,707,110

**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2017-2018**

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 – School Improvement Professional Development
- Title I – School Improvement - Believe and Prepare (Cohort 3) – 1003a
- Title I – Part C, Migrant Education
- Title I – Redesign Planning 1003a

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.

THIS PAGE WAS INTENTIONALLY LEFT BLANK

Ouachita Parish School Board
Special Revenue Fund
Title I Programs - Combined Budget
Fiscal Year 2017-18

Budget Summary by Function

	2016-2017			2017-2018	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Federal Revenues	\$ 5,509,756	\$ 5,652,841	2.6%	\$ 5,681,289	0.5%
Total Revenues	\$ 5,509,756	\$ 5,652,841	2.6%	\$ 5,681,289	0.5%
Expenditures					
Other Instructional Programs	\$ 486,440	\$ 523,862	7.7%	\$ 679,292	29.7%
Special Programs	1,995,246	2,262,362	13.4%	2,110,102	-6.7%
Pupil Support Services	387,643	356,958	-7.9%	390,028	9.3%
Instructional Staff Services	2,030,917	1,954,803	-3.7%	1,952,013	-0.1%
Business Services	319,031	330,001	0.0%	325,533	0.0%
Plant Services	38,578	31,829	-17.5%	36,975	16.2%
Student Transportation Services	222,126	160,332	-27.8%	149,990	-6.5%
Central Services	29,775	32,694	9.8%	37,356	14.3%
Total Expenditures	\$ 5,509,756	\$ 5,652,841	2.6%	\$ 5,681,289	0.5%
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	\$ -	\$ -	0.0%	\$ -	0.0%
Beginning Fund Balance	-	-	0.0%	-	0.0%
Ending Fund Balance	\$ -	\$ -	0.0%	\$ -	0.0%

**Ouachita Parish School Board
Special Revenue Fund
Title I Programs - Combined Budget
Fiscal Year 2017-18**

Budget Summary by Object					
	2016-2017			2017-2018	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Federal Revenues	\$ 5,509,756	\$ 5,652,841	2.6%	\$ 5,681,289	0.5%
Total Revenues	\$ 5,509,756	\$ 5,652,841	2.6%	\$ 5,681,289	0.5%
Expenditures					
Salaries	\$ 3,447,866	\$ 3,427,571	-0.6%	\$ 3,434,697	0.2%
Employee Benefits	1,180,290	1,212,852	2.8%	1,158,126	-4.5%
Purchased Professional Services	218,771	72,081	-67.1%	169,391	135.0%
Purchased Property Services	35,157	31,387	-10.7%	35,820	14.1%
Other Purchased Services	250,091	281,830	12.7%	408,082	44.8%
Supplies	354,976	627,120	76.7%	475,173	-24.2%
Property	20,148	-	-100.0%	-	0.0%
Miscellaneous	2,457	-	-100.0%	-	0.0%
Total Expenditures	\$ 5,509,756	\$ 5,652,841	2.6%	\$ 5,681,289	0.5%
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	\$ -	\$ -	0.0%	\$ -	0.0%
Beginning Fund Balance	-	-	0.0%	-	0.0%
Ending Fund Balance	\$ -	\$ -	0.0%	\$ -	0.0%
Fund Balance Classification					
Title I Programs are funded through federal expenditure reimbursement grants paid after expenditures are incurred throughout the fiscal year. Since federal grant reimbursement revenues are recognized as obligations are incurred during the fiscal year, Title I Programs do not carry a fund balance.					

Ouachita Parish School Board
Special Revenue Fund Budget - Title I Programs
Title I - Part A
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
601-44541	Title I 2015-16	\$ 889,423	\$ 889,423	\$ -
601-44541	Title I 2016-17	4,502,266	4,671,276	-
601-44541	Title I 2017-18	-	-	5,600,157
	Total Federal Revenues	\$ 5,391,689	\$ 5,560,699	\$ 5,600,157
EXPENDITURES				
601-1460-5112	After School -Teachers	\$ 11,953	\$ 20,858	\$ 21,398
601-1460-5225	After School -Medicare	156	268	311
601-1460-5231	After School -TRSL Contributions	3,147	5,157	5,692
601-1460-5320	After School - Contracted Services	-	18	-
601-1470-5112	Summer School -Teachers	70,000	69,525	75,000
601-1470-5115	Summer School - Aides	15,000	20,364	16,960
601-1470-5225	Summer School -Medicare	1,250	1,230	1,333
601-1470-5231	Summer School -TRSL Contributions	23,000	22,922	24,461
601-1470-5561	Summer School -Tuition	17,250	-	-
601-1490-5112	Other Instructional-Teachers	190,715	203,065	195,291
601-1490-5115	Other Instructional-Aides	104,005	120,343	243,800
601-1490-5210	Other Instructional-Group Insurance	5,683	10,867	11,059
601-1490-5225	Other Instructional-Medicare	3,634	4,563	6,370
601-1490-5231	Other Instructional-TRSL Contributions	40,647	44,683	77,617
	Total Other Instructional Programs	486,440	523,863	679,292
601-1510-5112	NCLB-Teachers	20,603	26,303	152,000
601-1510-5115	NCLB-Aides	179,145	177,552	189,948
601-1510-5210	NCLB-Group Insurance	41,308	43,348	62,238
601-1510-5225	NCLB-Medicare	2,082	2,238	4,410
601-1510-5231	NCLB-TRSL Contributions	44,795	38,892	89,575
601-1510-5233	NCLB-LSERS Contributions	-	10,304	5,219
601-1510-5320	NCLB-Contracted Services	1,300	3,200	6,000
601-1510-5530	NCLB-Communications Expense	40,800	118,817	205,411
601-1510-5550	NCLB-Printing & Binding	23,100	7,952	19,274
601-1510-5561	NCLB-Tuition to other LEAs	2,000	4,800	-
601-1510-5582	NCLB-Travel	5,000	-	-
601-1510-5610	NCLB-Supplies	152,786	95,294	157,823
601-1510-561020	NCLB-Technology Supplies	108,150	407,969	249,069
601-1510-573020	NCLB-Technology Equipment	20,148	-	-
601-1530-5112	Preschool Programs-Teachers	650,000	690,867	500,000
601-1530-5115	Preschool Programs-Aides	274,915	240,055	200,000
601-1530-5210	Preschool Programs-Group Insurance	141,325	153,545	70,553
601-1530-5225	Preschool Programs-Medicare	13,411	11,859	10,150
601-1530-5231	Preschool Programs-TRSL Contributions	244,378	222,386	186,200
601-1530-5610	Preschool Programs-Supplies	21,500	808	1,056
	Total Special Programs	1,986,746	2,256,189	2,108,926
601-2112-5320	Student Attendance Services	13,780	12,717	28,921
601-2180-5111	Parental Involvement-Supervisors	94,500	97,278	98,000
601-2180-5113	Parental Involvement-Specialists	-	-	48,166
601-2180-5115	Parental Involvement-Aides	56,372	56,313	37,849
601-2180-5210	Parental Involvement-Group Insurance	13,671	12,268	10,481
601-2180-5225	Parental Involvement-Medicare	1,518	1,733	2,469
601-2180-5231	Parental Involvement-TRSL Contributions	42,811	39,102	44,971
601-2180-5300	Parental Involvement-Contracted Services	-	1,860	2,500

Ouachita Parish School Board
Special Revenue Fund Budget - Title I Programs
Title I - Part A
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
601-2180-5530	Parental Involvement-Postage	2,342	665	2,500
601-2180-5550	Parental Involvement-Printing	17,857	1,635	13,822
601-2180-5610	Parental Involvement-Supplies	53,590	64,028	64,049
	Total Pupil Support Services	296,441	287,599	353,728
601-2214-5111	Program Support-Directors/Supervisors	382,945	403,929	398,682
601-2214-5113	Program Support-Specialists	-	-	25,936
601-2214-5114	Program Support-Secretarial	90,393	81,230	110,863
601-2214-5210	Program Support-Group Insurance	48,892	50,569	62,929
601-2214-5225	Program Support-Medicare	4,424	4,484	6,378
601-2214-5231	Program Support-TRSL Contributions	113,947	123,635	142,918
601-2214-5530	Program Support-Communications	-	14,491	-
601-2214-5582	Program Support-Travel Expense	3,000	1,568	5,500
601-2214-5610	Program Support-Supplies	7,500	12,655	1,000
601-2220-5113	Reading & Math Coordinators	488,950	535,759	421,991
601-2220-5210	Reading & Math-Group Insurance	65,391	68,609	53,530
601-2220-5225	Reading & Math-Medicare	7,090	7,123	5,672
601-2220-5231	Reading & Math-TRSL Contributions	128,594	136,618	112,250
601-2220-5320	Curriculum-Educational Services	186,584	12,150	10,000
601-2220-5582	Curriculum-Travel Expense	202	328	5,000
601-2234-5112	Staff Training-Teacher	1,100	980	100
601-2234-5123	Staff Training-Substitutes	20,870	68	9,860
601-2234-5150	Staff Training-Stipend Pay	204,333	155,308	193,930
601-2234-5225	Staff Training-Medicare	3,705	2,158	2,956
601-2234-5231	Staff Training-TRSL Contributions	54,231	39,490	61,099
601-2234-5240	Staff Training-Tuition Reimbursement	81,141	109,155	26,500
601-2234-5320	Staff Training-Contracted Services	14,150	41,608	93,000
601-2234-5530	Staff Training-Communication Expense	28,521	30,921	40,550
601-2234-5582	Staff Training-Travel Expense	32,574	33,355	80,082
601-2234-5610	Staff Training-Supplies	500	16,342	500
601-2234-5895	Staff Training-Non-public	2,457	-	-
601-2252-5610	Library-Books	-	17,170	-
601-2252-5644	Library-Periodicals	-	1,730	-
601-2259-5114	Media Services-Clerical Staff	29,000	24,498	23,610
601-2259-5210	Media Services-Group Insurance	10,292	10,946	11,260
601-2259-5225	Media Services Serv-Medicare	421	229	360
601-2259-5231	Media Services-TRSL Contributions	7,627	6,247	6,594
	Total Instructional Staff Services	2,018,834	1,943,353	1,913,050
601-2620-5116	Building Operations-Service Worker Pay	320	160	120
601-2620-5225	Building Operations-Medicare	5	2	2
601-2620-5231	Building Operations-TRSL Contributions	-	-	33
601-2620-5233	Building Operations-LSERS Contributions	96	44	-
601-2620-5530	Building Operations-Telephone & Postage	3,000	134	1,000
601-2640-5430	Equipment-Repairs & Maintenance Svcs	3,700	670	2,200
601-2640-5442	Equipment-Rental	31,457	30,717	33,620
	Total Plant Services	38,578	31,727	36,975
601-2721-5116	Bus Transportation-Bus Drivers	152,615	97,102	95,660
601-2721-5225	Bus Transportation-Medicare	2,195	1,387	1,389
601-2721-5233	Bus Transportation-LSERS Contributions	5,371	1,733	26,291
601-2721-5590	Bus Use Fees	61,945	60,109	26,650
	Total Student Transportation Services	222,126	160,331	149,990
601-2840-5119	Technology Support-Other Salaries	23,115	23,113	24,000
601-2840-5210	Technology Support-Group Insurance	-	3,383	6,956
601-2840-5225	Technology Support-Medicare	348	305	330

Ouachita Parish School Board
Special Revenue Fund Budget - Title I Programs
Title I - Part A
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
601-2840-5231	Technology Support-TRSL Contributions	6,312	5,893	6,070
	Total Central Services	29,775	32,694	37,356
	Total Expenditures	\$ 5,078,940	\$ 5,235,756	\$ 5,279,317
601-5200-5933	Fund Transfers-Indirect Cost-Business Services	\$ (312,749)	\$ (324,943)	\$ (320,840)
	Total Other Uses of Funds	\$ (312,749)	\$ (324,943)	\$ (320,840)
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
676-44542	Migrant 2015-16	\$ 50,286	\$ 50,286	\$ -
676-44542	Migrant 2015-16	62,198	36,084	-
676-44542	Migrant 2017-18	-	-	41,132
	Total Federal Revenues	\$ 112,484	\$ 86,370	\$ 41,132
EXPENDITURES				
676-1510-5320	NCLB-Contracted Educational Services	\$ 2,500	\$ -	\$ 500
676-1510-5610	NCLB-Supplies	6,000	6,173	676
	Total Special Programs	8,500	6,173	1,176
676-2180-5119	Family Support-Other Salaries	67,911	52,670	24,000
676-2180-5210	Family Support-Group Insurance	7,893	6,056	5,864
676-2180-5225	Family Support-Medicare	1,859	716	348
676-2180-5231	Family Support-TRSL Contributions	7,539	8,553	4,788
676-2180-5582	Family Support-Travel Expense	5,000	1,363	1,100
676-2180-5590	Family Support-Stipends	1,000	-	200
	Total Pupil Support Services	91,202	69,358	36,300
676-2234-5582	Staff Training-Travel Expense	6,500	5,690	1,300
	Total Staff Training Services	6,500	5,690	1,300
676-2620-5116	Building Operations-Service Worker Pay	-	80	-
676-2620-5233	Building Operations-LSERS Contributions	-	22	-
	Total Plant Services	-	102	-
	Total Expenditures	\$ 106,202	\$ 81,323	\$ 38,776
676-5200-5933	Fund Transfers-Indirect Cost-Business Services	\$ (6,282)	\$ (5,047)	\$ (2,356)
	Total Other Uses of Funds	\$ (6,282)	\$ (5,047)	\$ (2,356)
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
683-44559	Title I Believe and Prepare-1003a	\$ 5,583	\$ 5,595	\$ -
	Total Federal Revenues	\$ 5,583	\$ 5,595	\$ -
EXPENDITURES				
683-2234-5150	Staff Training-Stipends	\$ 75	\$ -	\$ -
683-2234-5225	Staff Training-Medicare	1	-	-
683-2234-5231	Staff Training-TRSL Contributions	100	116	-
683-2234-5320	Staff Training-Contracted Services	457	528	-
683-2234-5582	Staff Training-Travel Expense	-	-	-
683-2214-5610	Program Support-Supplies	4,950	4,951	-
	Total Staff Training Services	5,583	5,595	-
	Total Expenditures	\$ 5,583	\$ 5,595	\$ -
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Title I Programs
Title I Redesign Planning 1003a
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
613-44550	Title I SI 1003a	\$ -	\$ -	\$ 40,000
	Total Federal Revenues	\$ -	\$ -	\$ 40,000
EXPENDITURES				
613-2234-5150	Staff Training-Stipends	\$ -	\$ -	\$ 2,000
613-2234-5225	Staff Training-Medicare	-	-	29
613-2234-5231	Staff Training-TRSL Contributions	-	-	471
613-2234-5320	Staff Training-Contracted Services	-	-	28,470
613-2234-5582	Staff Training-Travel Expense	-	-	5,693
613-2234-5610	Staff Training-Supplies	-	-	1,000
	Total Staff Training Services	-	-	37,663
	Total Expenditures	\$ -	\$ -	\$ 37,663
613-5200-5933	Fund Transfers-Indirect Cost-Business Services	\$ -	\$ -	\$ (2,337)
	Total Other Uses of Funds	\$ -	\$ -	\$ (2,337)
	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 - Professional Development
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
638-44550	Title I School Improvement	\$ -	\$ 177	\$ -
	Total Federal Revenues	\$ -	\$ 177	\$ -
EXPENDITURES				
638-2234-5123	Staff Training-Substitute Pay	\$ -	\$ 155	\$ -
638-2234-5225	Staff Training-Medicare	-	2	-
638-2234-5231	Staff Training-TRSL Contributions	-	9	-
	Total Staff Training Services	-	166	-
	Total Expenditures	\$ -	\$ 166	\$ -
638-5200-5933	Fund Transfers-Indirect Cost-Business Services	\$ -	\$ (11)	
	Total Other Uses of Funds	\$ -	\$ (11)	\$ -
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ -

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2017-2018**

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 – High Cost Services
- Special Education – Opportunity Grant
- Jobs for America's Graduates - Aim High
- Special Education – Believe and Prepare – Cohort 3
- Believe and Prepare Transition Support – IDEA

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.

THIS PAGE WAS INTENTIONALLY LEFT BLANK

Ouachita Parish School Board
Special Revenue Fund
Special Education Programs (IDEA) - Combined Budget
Fiscal Year 2017-18

Budget Summary by Function

	2016-2017			2017-2018	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Federal Revenues	\$ 4,874,772	\$ 5,033,721	3.3% %	\$ 4,209,852	-16.4%
Total Revenues	\$ 4,874,772	\$ 5,033,721	3.3%	\$ 4,209,852	-16.4%
Expenditures					
Special Education Programs	\$ 429,144	\$ 505,338	17.8%	\$ 307,351	-39.2%
Other Instructional Programs	319,116	368,098	15.3%	91,763	-75.1%
Pupil Support Services	1,106,824	1,256,165	13.5%	998,893	-20.5%
Instructional Staff Services	2,615,772	2,475,004	-5.4%	2,466,069	-0.4%
Business Services	282,174	291,556	3.3%	239,457	-17.9%
Plant Services	11,204	15,189	35.6%	5,000	-67.1%
Student Transportation Services	78,113	89,677	14.8%	67,336	-24.9%
Central Services	32,425	32,694	0.8%	33,983	3.9%
Total Expenditures	\$ 4,874,772	\$ 5,033,721	3.3%	\$ 4,209,852	-16.4%
Other Sources of Funds	\$ -	\$ -	0.0%	\$ -	0.0%
Other Uses of Funds	-	-	0.0%	-	0.0%
Total Other Sources (Uses)	\$ -	\$ -	0.0%	\$ -	0.0%
Net Change in Fund Balance	\$ -	\$ -	0.0%	\$ -	0.0%
Beginning Fund Balance	-	-	0.0%	-	0.0%
Ending Fund Balance	\$ -	\$ -	0.0%	\$ -	0.0%

Ouachita Parish School Board
Special Revenue Fund
Special Education Programs (IDEA) - Combined Budget
Fiscal Year 2017-18

Budget Summary by Object					
	2016-2017			2017-2018	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Federal Revenues	\$ 4,874,772	\$ 5,033,721	3.3%	\$ 4,209,852	-16.4%
Total Revenues	\$ 4,874,772	\$ 5,033,721	3.3%	\$ 4,209,852	-16.4%
Expenditures					
Salaries	\$ 3,167,879	\$ 3,287,777	3.8%	\$ 2,743,944	-16.5%
Employee Benefits	1,015,130	1,047,140	3.2%	979,866	-6.4%
Purchased Professional Services	31,327	22,318	-28.8%	15,000	-32.8%
Purchased Property Services	22,216	24,182	8.8%	8,700	-64.0%
Other Purchased Services	204,004	270,254	32.5%	241,000	-10.8%
Supplies	434,216	382,050	-12.0%	220,342	-42.3%
Property	-	-	0.0%	1,000	100.0%
Total Expenditures	\$ 4,874,772	\$ 5,033,721	3.3%	\$ 4,209,852	-16.4%
Other Sources of Funds	\$ -	\$ -	0.0%	\$ -	0.0%
Other Uses of Funds	-	-	0.0%	-	0.0%
Total Other Sources (Uses)	\$ -	\$ -	0.0%	\$ -	0.0%
Net Change in Fund Balance	\$ -	\$ -	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.					

Ouachita Parish School Board
Special Revenue Fund Budget - Special Education Programs (IDEA)
Special Education - IDEA Part B
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
530-44531	IDEA - Part B 2015-16	\$ 754,179	\$ 754,179	\$ -
530-44531	IDEA - Part B 2016-17	3,843,685	4,052,993	-
530-44531	IDEA - Part B 2017-18	-	-	4,047,448
	Total Federal Revenues	\$ 4,597,864	\$ 4,807,172	\$ 4,047,448
EXPENDITURES				
530-1210-5112	Teacher Salaries	\$ 47,932	\$ 67,469	\$ -
530-1210-5113	Specialist Salaries	-	37,560	-
530-1210-5225	Medicare	1,453	1,464	-
530-1210-5231	TRSL Contributions	22,780	25,135	-
530-1210-5239	LSRS Contributions	-	519	-
530-1210-5430	Equipment Repairs	6,487	1,093	-
530-1210-5530	Communications Expense	7,300	19,363	30,000
530-1210-5550	Printing & Binding	-	7,693	-
530-1210-5561	Tuition (Other)	-	3,986	-
530-1210-5564	Tuition (In State Non-LEA)	-	28,275	30,000
530-1210-5582	Travel Expense	29,715	1,988	-
530-1210-5610	Supplies	193,963	150,786	152,430
530-1210-5642	Textbooks	-	22,256	-
530-1210-5643	Workbooks	-	26,262	-
530-1214-5582	Adaptive Physical Ed Travel Expense	-	7,854	8,000
530-1214-5610	Adaptive Physical Ed Supplies	-	894	-
530-1215-5610	Workstudy Supplies	-	267	-
530-1216-5582	Preschool Travel Expense	-	5,640	5,000
530-1291-5430	Assistive Technology Repairs	-	2,198	3,700
530-1291-5582	Assistive Technology Travel Expense	-	1,836	2,000
530-1291-5610	Assistive Technology Supplies	-	10,725	50,000
	Total Special Education Programs	309,630	423,263	281,130
530-1460-5112	After School-Teacher	53,071	55,268	-
530-1460-5115	After School-Aide	-	600	-
530-1460-5225	After School-Medicare	661	737	-
530-1460-5231	After School-TRSL Contributions	11,632	14,163	-
530-1470-5112	Extended School Year- Teacher	-	3,420	-
530-1470-5225	Extended School Year- Medicare	-	50	-
530-1470-5231	Extended School Year- TRSL Contributions	-	872	-
530-1490-5112	Other Instruction-Teacher	162,696	209,081	51,357
530-1490-5210	Other Instruction-Group Insurance	26,000	37,075	26,000
530-1490-5225	Other Instruction-Medicare	1,943	2,503	745
530-1490-5231	Other Instruction-TRSL Contributions	32,798	38,136	13,661
530-1490-5530	Other Instruction-Online Services	2,700	2,634	-
530-1490-5550	Other Instruction-Printing	560	560	-
530-1490-5610	Other Instruction-Supplies	27,055	3,000	-
	Total Other Instructional Programs	319,116	368,099	91,763
530-2110-5113	Attendance & Social Work Services-Salaries	101,163	102,223	102,000

Ouachita Parish School Board
Special Revenue Fund Budget - Special Education Programs (IDEA)
Special Education - IDEA Part B
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
530-2110-5210	Attendance & Social Work Services-Group Ins	10,169	5,845	10,169
530-2110-5225	Attendance & Social Work Services-Medicare	1,467	1,442	1,479
530-2110-5231	Attendance & Social Work Services-TRSL	20,000	26,067	27,132
530-2110-5582	Attendance & Social Work Services-Travel	80	80	-
530-2113-5113	NBC Social Workers	-	9,725	-
530-2113-5225	NBC Social Workers - Medicare	-	130	-
530-2113-5231	NBC Social Workers - TRSL	-	2,470	-
530-2134-5118	Nursing Services-Salaries	91,245	92,718	60,000
530-2134-5210	Nursing Services-Group Insurance	16,793	16,526	16,793
530-2134-5225	Nursing Services-Medicare	1,323	1,158	870
530-2134-5231	Nursing Services-TRSL Contributions	23,267	23,643	15,960
530-2134-5582	Nursing Services-Travel Expense	450	582	500
530-2134-5610	Nursing Services-Supplies	4,449	-	1,000
530-2140-5111	Assessments-Director	127,314	159,279	97,500
530-2140-5210	Assessments-Group Insurance	12,657	13,261	5,657
530-2140-5225	Assessments-Medicare	1,367	2,210	1,413
530-2140-5231	Assessments-TRSL Contributions	33,037	40,616	25,935
530-2140-5582	Assessments-Travel Expense	470	166	-
530-2143-5113	Psychology-Specialists	183,884	206,283	190,000
530-2143-5210	Psychology-Group Insurance	23,133	25,553	30,123
530-2143-5225	Psychology-Medicare	3,245	2,740	2,756
530-2143-5231	Psychology-TRSL Contributions	37,074	52,603	50,540
530-2143-5582	Psychology-Travel Expense	1,000	1,062	500
530-2145-5113	Ed Diagnostician Salaries	-	7,500	-
530-2145-5225	Ed Diagnostician - Medicare	-	98	-
530-2145-5231	Ed Diagnostician - TRSL	-	1,913	-
530-2152-5113	Speech Therapy-Specialists	154,751	182,924	134,000
530-2152-5210	Speech Therapy-Group Insurance	7,485	6,809	7,485
530-2152-5225	Speech Therapy-Medicare	2,299	2,516	1,958
530-2152-5231	Speech Therapy-TRSL Contributions	39,011	33,336	35,372
530-2152-5430	Speech Therapy-Repairs & Maintenance	1,260	1,260	-
530-2152-5582	Speech Therapy-Travel Expense	7,500	7,992	7,000
530-2152-5610	Speech Therapy-Supplies	8,275	9,852	-
530-2153-5330	Audiology Services-Contracted Services	1,000	-	5,000
530-2153-5582	Audiology Services-Travel Expense	4,900	6,405	6,000
530-2153-5610	Audiology Services-Supplies	1,000	1,272	-
530-2154-5113	Interpretive Services-Specialist	-	-	3,000
530-2154-5115	Interpretive Services-Aides	3,000	1,131	-
530-2154-5119	Interpretive Services-Other	-	689	-
530-2154-5210	Interpretive Services-Group Insurance	1,985	-	-
530-2154-5225	Interpretive Services-Medicare	43	26	43
530-2154-5231	Interpretive Services-TRSL Contributions	765	464	798
530-2154-5330	Interpretive Services-contracts	-	990	-
530-2154-5582	Interpretive Services-Travel Expense	-	196	-
530-2161-5113	Occupational Therapy-Specialists	12,000	14,035	12,000
530-2161-5225	Occupational Therapy-Medicare	129	204	174

Ouachita Parish School Board
Special Revenue Fund Budget - Special Education Programs (IDEA)
Special Education - IDEA Part B
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
530-2161-5231	Occupational Therapy-TRSL Contributions	910	856	3,192
530-2161-5582	Occupational Therapy-Travel Expense	2,300	3,468	4,000
530-2161-5610	Occupational Therapy-Supplies	10,395	17,650	-
530-2166-5113	Physical Therapy-Specialists	14,500	18,412	18,500
530-2166-5225	Physical Therapy-Medicare	167	240	268
530-2166-5231	Physical Therapy-TRSL Contributions	3,383	4,282	4,921
530-2166-5430	Physical Therapy-Repairs & Maintenance	365	363	-
530-2166-5582	Physical Therapy-Travel Expense	2,200	2,890	3,000
530-2166-5610	Physical Therapy-Supplies	4,448	4,960	-
530-2168-5590	Rehabilitation Therapy-Other Services	6,126	7,401	10,000
530-2169-5430	Orientation/Mobility-Equipment Repairs	2,900	4,080	-
530-2169-5582	Orientation/Mobility-Travel Expense	2,200	3,497	3,000
530-2169-5610	Orientation/Mobility-Supplies	23,004	23,004	-
	Total Pupil Support Services	1,011,888	1,157,097	900,038
530-2212-5111	Program Support - Director/Supervisors	488,527	583,195	584,000
530-2212-5113	Program Support-Specialists	813,269	711,238	659,178
530-2212-5114	Program Support-Secretaries	195,135	194,195	195,135
530-2212-5129	Program Support-Other	-	551	-
530-2212-5210	Program Support-Group Insurance	139,566	151,275	129,311
530-2212-5225	Program Support-Medicare	21,724	16,654	20,854
530-2212-5231	Program Support-TRSL Contributions	362,556	363,523	382,592
530-2212-5530	Program Support-Communications	200	170	-
530-2212-5550	Program Support-Printing	3,599	3,599	-
530-2212-5582	Program Support-Travel Expense	9,100	13,229	11,000
530-2212-5610	Program Support-Supplies	22,026	22,070	1,000
530-2215-5113	CTE-Specialist	88,507	90,818	90,818
530-2215-5210	CTE-Group Insurance	6,485	6,745	6,484
530-2215-5225	CTE-Medicare	1,283	1,251	1,317
530-2215-5231	CTE-TRSL Contributions	22,569	23,158	24,158
530-2215-5582	CTE-Travel Expense	1,000	92	-
530-2220-5113	Curriculum-Specialists	145,658	66,688	146,300
530-2220-5210	Curriculum-Group Insurance	7,909	10,520	18,189
530-2220-5225	Curriculum-Medicare	1,082	846	2,121
530-2220-5231	Curriculum-TRSL Contributions	19,569	17,005	38,915
530-2231-5123	Staff Training (Regular) Substitutes	25,000	3,558	-
530-2231-5150	Staff Training (Regular) Stipends	-	1,620	-
530-2231-5225	Staff Training (Regular) Medicare	363	73	-
530-2231-5231	Staff Training (Regular) TRSL Contributions	6,375	539	-
530-2231-5320	Staff Training (Regular) Contracts	4,605	5,818	-
530-2231-5582	Staff Training (Regular) Travel Expense	23,773	3,508	-
530-2231-5610	Staff Training (Regular) Supplies	23,615	2,489	-
530-2232-5123	Staff Training (Special) Substitutes	1,000	1,063	-
530-2232-5150	Staff Training (Special) Stipends	5,000	6,150	-
530-2232-5225	Staff Training (Special) Medicare	1,000	104	-
530-2232-5231	Staff Training (Special) TRSL Contributions	20,000	1,591	-
530-2232-5240	Staff Training (Special) Tuition Reimbursement	25,000	22,564	25,000

Ouachita Parish School Board
Special Revenue Fund Budget - Special Education Programs (IDEA)
Special Education - IDEA Part B
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
530-2232-5320	Staff Training (Special) Contracted Services	1,000	788	-
530-2232-5582	Staff Training (Special) Travel Expense	79,300	111,901	100,000
530-2232-5530	Staff Training(Special) Online services	-	643	-
530-2232-5610	Staff Training (Special) Supplies	1,219	249	-
530-2232-5644	Staff Training(Special) Workbooks	-	970	-
	Total Instructional Staff Services	2,567,014	2,440,450	2,436,372
530-2640-5442	Equipment Rentals	11,000	14,985	5,000
	Total Plant Services	11,000	14,985	5,000
530-2731-5116	Transportation-Bus Driver Pay	55,040	51,526	47,900
530-2731-5225	Transportation-Medicare	73	677	694
530-2731-5231	Transportation-TRSL	-	-	12,742
530-2731-5233	Transportation-LSERS Contributions	8,000	13,327	-
530-2731-5590	Transportation-Bus Use Fees	15,000	20,636	5,000
530-2732-5115	Transportation-Bus Aides	-	2,880	-
530-2732-5225	Transportation-Medicare	-	42	-
530-2732-5233	Transportation-LSERS Contributions	-	590	-
530-2733-5730	Equipment	-	-	1,000
	Total Student Transportation Services	78,113	89,678	67,336
530-2840-5119	Technology-Specialists	22,981	23,112	24,000
530-2840-5210	Technology-Group Insurance	3,251	3,383	3,251
530-2840-5225	Technology Support-Medicare	333	305	348
530-2840-5231	Technology Support-TRSL Contributions	5,860	5,893	6,384
	Total Central Services	32,425	32,693	33,983
	Total Expenditures	\$ 4,329,186	\$ 4,526,265	\$ 3,815,622
530-5200-5933	Fund Transfer-Indirect Cost-Business Services	\$ (268,678)	\$ (280,907)	\$ (231,826)
	Total Other Uses of Funds	\$ (265,074)	\$ (280,907)	\$ (231,826)
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
532-44532	IDEA Preschool 2015-16	\$ 37,880	\$ 34,023	\$ -
532-44532	IDEA Preschool 2016-17	31,989	-	-
532-44532	IDEA Preschool 2017-18	-	-	57,375
	Total Federal Revenues	\$ 69,869	\$ 34,023	\$ 57,375
EXPENDITURES				
532-1214-5112	Preschool (A.P.E.)-Teacher	\$ 6,129	\$ 540	\$ 6,100
532-1214-5225	Preschool (A.P.E.)-Medicare	89	8	95
532-1214-5231	Preschool (A.P.E.)-TRSL Contributions	2,000	138	1,800
532-1216-5112	Preschool-Teacher	75	75	1,676
532-1216-5225	Preschool-Medicare	1	17	38
532-1216-5231	Preschool-TRSL Contributions	19	54	600
532-1216-5113	Preschool-Assess Therapy	-	1,089	-
532-1216-5550	Preschool-Printing	2,000	380	-
532-1216-5610	Preschool-Supplies	47,069	17,641	15,912
	Total Special Education Programs	57,382	19,942	26,221
532-2152-5113	Speech Therapy-Therap/Spec/Counselor	5,000	7,191	8,400
532-2152-5225	Speech Therapy-Medicare	73	99	129
532-2152-5231	Speech Therapy-TRSL Contributions	1,315	713	1,920
532-2161-5113	Occupational Therapy	834	834	1,000
532-2161-5225	Occupational Therapy-Medicare	12	12	30
532-2161-5231	Occupational Therapy-TRSL Contributions	213	213	400
532-2166-5113	Physical Therapy	506	2,988	-
532-2166-5225	Physical Therapy-Medicare	7	43	-
	Total Pupil Support Services	7,960	12,093	11,879
532-2232-5150	Staff Training-Stipends	500	-	-
532-2232-5225	Staff Training-Medicare	2	-	-
532-2232-5231	Staff Training-TRSL Contributions	40	-	-
532-2232-5582	Staff Training -Travel Expense	-	-	16,000
	Total Instructional Staff Services	542	-	16,000
	Total Expenditures	\$ 65,884	\$ 32,035	\$ 54,100
532-5200-5933	Fund Transfers-Indirect Cost-Business Services	\$ (3,985)	\$ (1,988)	\$ (3,275)
	Total Other Uses of Funds	\$ (3,985)	\$ (1,988)	\$ (3,275)
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
553-44535	Other Special Education Program Revenue	\$ 30,482	\$ 30,482	\$ 30,482
	Total Federal Revenues	\$ 30,482	\$ 30,482	\$ 30,482
EXPENDITURES				
553-2169-5113	Visually Impaired Specialist	\$ 24,957	\$ 24,956	\$ 24,956
553-2169-5225	Visually Impaired-Medicare	348	348	348
553-2169-5231	Visually Impaired-TRSL Contributions	5,177	5,178	5,178
	Total Staff Training Services	30,482	30,482	30,482
	Total Expenditures	\$ 30,482	\$ 30,482	\$ 30,482
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
538-44535	Other Special Education Program Revenue	\$ 67,660	\$ 67,660	\$ -
	Total Federal Revenues	\$ 67,660	\$ 67,660	\$ -
EXPENDITURES				
538-1215-5112	Special Education Job Coach-Salaries	\$ 3,340	\$ 3,340	\$ -
538-1215-5225	Special Education Job Coach-Medicare	46	46	-
538-1215-5231	Special Education Job Coach-TRSL Contrib	852	852	-
538-1215-5530	Special Education Job-Communications	1,196	1,196	
538-1215-5610	Special Education Job-Supplies	56,698	56,698	-
	Total Special Education Programs	62,132	62,132	-
538-2232-5582	Staff Training-Travel	1,335	1,335	-
	Total Instructional Staff Services	1,335	1,335	-
538-2640-5442	Equipment Rentals	204	204	-
	Total Plant Services	204	204	-
	Total Expenditures	\$ 63,671	\$ 63,671	\$ -
538-5200-5933	Fund Transfers-Indirect Cost-Business Services	\$ (3,989)	\$ (3,989)	\$ -
	Total Other Uses of Funds	\$ (3,989)	\$ (3,989)	\$ -
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
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	\$ 44,496	\$ 44,496	\$ 44,496
514-2190-5225	Pupil Support-Medicare	645	645	645
514-2190-5231	Pupil Support-TRSL Contributions	11,353	11,353	11,353
	Total Pupil Support Services	56,494	56,494	56,494
	Total Expenditures	\$ 56,494	\$ 56,494	\$ 56,494
514-5200-5933	Fund Transfers-Indirect Costs-Business Services	\$ (3,506)	\$ (3,506)	\$ (3,506)
	Total Other Uses of Funds	\$ (3,506)	\$ (3,506)	\$ (3,506)
	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 - Transition Support
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
580-44535	Other Special Education Program Revenue	\$ 34,500	\$ 19,953	\$ 14,547
	Total Federal Revenues	\$ 34,500	\$ 19,953	\$ 14,547
EXPENDITURES				
580-2232-5130	Staff Training-Stipends	\$ 7,670	\$ 5,500	\$ 2,170
580-2232-5225	Staff Training-Medicare	120	76	44
580-2232-5231	Staff Training-TRSL Contributions	2,694	1,211	1,483
580-2232-5320	Staff Training-Contracted Services	22,000	12,000	10,000
	Total Staff Training Services	32,484	18,787	13,697
	Total Expenditures	\$ 32,484	\$ 18,787	\$ 13,697
580-5200-5933	Fund Transfers-Indirect Costs-Business Services	\$ (2,016)	\$ (1,166)	\$ (850)
	Total Other Uses of Funds	\$ (2,016)	\$ (1,166)	\$ (850)
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
583-44535	Other Special Education Program Revenue	\$ 14,397	\$ 14,431	\$ -
	Total Federal Revenues	\$ 14,397	\$ 14,431	\$ -
EXPENDITURES				
583-2232-5150	Staff Training-Stipends	\$ 525	\$ 300	\$ -
583-2232-5225	Staff Training-Medicare	7	4	-
583-2232-5231	Staff Training-TRSL Contributions	143	405	-
583-2232-5320	Staff Training-Contracted Services	2,722	2,722	-
583-2212-5610	Program Support-Supplies	11,000	11,000	-
	Total Staff Training Services	14,397	14,431	-
	Total Expenditures	\$ 14,397	\$ 14,431	\$ -
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	\$ -	\$ -	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ -

**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2017-2018**

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)
- Title IV, Part A – Student Support and Academic Enrichment Grants
- 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
- School Improvement - Believe & Succeed – 1003g
- 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.

THIS PAGE WAS INTENTIONALLY LEFT BLANK

Ouachita Parish School Board
Special Revenue Fund
Other Federal Programs - Combined Budget
Fiscal Year 2017-18

Budget Summary by Function					
	<u>2016-2017</u>			<u>2017-2018</u>	
	<u>Final</u>	<u>Actual</u>	<u>%</u>		<u>%</u>
	<u>Budget</u>	<u>(Unaudited)</u>	<u>Change</u>	<u>Budget</u>	<u>Change</u>
Revenues					
Federal Revenues	\$ 2,295,095	\$ 2,201,185	-4.1%	\$ 2,447,212	11.2%
Total Revenues	\$ 2,295,095	\$ 2,201,185	-4.1%	\$ 2,447,212	11.2%
Expenditures					
Regular Education Programs	\$ 274,863	\$ 277,125	0.8%	\$ 305,000	10.1%
Vocational (CTE) Programs	269,457	263,242	-2.3%	229,323	-12.9%
Other Instructional Programs	500	-	-100.0%	46,887	100.0%
Special Programs	855,859	855,932	0.0%	841,092	-1.7%
Pupil Support Services	4,022	4,340	7.9%	41,529	856.9%
Instructional Support Services	755,619	673,016	-10.9%	766,324	13.9%
Business Services	117,099	111,345	-4.9%	122,144	9.7%
Plant Services	12,457	12,449	-0.1%	53,071	326.3%
Student Transportation Services	5,219	3,736	-28.4%	5,842	56.4%
Facility Acquisition	-	-	0.0%	36,000	100.0%
Total Expenditures	\$ 2,295,095	\$ 2,201,185	-4.1%	\$ 2,447,212	11.2%
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	\$ -	\$ -	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>

Ouachita Parish School Board
Special Revenue Fund
Other Federal Programs - Combined Budget
Fiscal Year 2017-18

Budget Summary by Object					
	<u>2016-2017</u>			<u>2017-2018</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					
Federal Revenues	\$ 2,295,095	\$ 2,201,185	-4.1%	\$ 2,447,212	11.2%
Total Revenues	\$ 2,295,095	\$ 2,201,185	-4.1%	\$ 2,447,212	11.2%
Expenditures					
Salaries	\$ 1,306,754	\$ 1,214,506	-7.1%	\$ 1,274,010	4.9%
Employee Benefits	398,577	393,741	-1.2%	407,775	3.6%
Purchased Professional Services	160,908	148,492	-7.7%	145,312	-2.1%
Purchased Property Services	-	-	0.0%	36,000	100.0%
Other Purchased Services	233,001	243,551	4.5%	301,370	23.7%
Supplies	174,061	174,456	0.2%	231,979	33.0%
Miscellaneous	21,794	26,439	21.3%	50,766	92.0%
Total Expenditures	\$ 2,295,095	\$ 2,201,185	-4.1%	\$ 2,447,212	11.2%
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	\$ -	\$ -	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.

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
Title II, Part A - Improving Teacher Quality
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
602-44545	Title II 2015-16	\$ 131,087	\$ 131,087	\$ -
602-44546	Title II 2016-17	732,639	662,391	
602-44545	Title II 2017-18	-	-	933,606
	Total Revenues	\$ 863,726	\$ 793,478	\$ 933,606
EXPENDITURES				
602-1110-5112	Elementary-Teacher	\$ 205,510	\$ 207,293	\$ 200,000
602-1110-5210	Elementary-Group Insurance	14,053	14,053	43,900
602-1110-5225	Elementary-Medicare	2,893	2,918	2,900
602-1110-5231	Elementary-TRSL Contributions	52,407	52,861	53,200
	Total Regular Programs	274,863	277,125	300,000
602-2234-5112	Staff Training -Teacher	5,000	1,160	1,000
602-2234-5113	Staff Training -Therap/Spec/Counselor	111,003	113,623	74,103
602-2234-5114	Staff Training -Clerical/Secretarial	35,513	35,105	34,497
602-2234-5123	Staff Training -Substitutes-Teacher Only	22,500	12,345	1,000
602-2234-5150	Staff Training -Stipend Pay	99,692	74,920	126,520
602-2234-5210	Staff Training -Group Insurance	11,149	11,151	5,180
602-2234-5225	Staff Training -Medicare	4,380	2,540	3,439
602-2234-5231	Staff Training -TRSL Contributions	87,963	57,662	63,075
602-2234-5240	Staff Training -Tuition Reimb	-	-	8,827
602-2234-5320	Staff Training -Educational Services	46,100	26,082	51,744
602-2234-5530	Staff Training -Communication Expense	399	399	-
602-2234-5582	Staff Training -Travel Expense	82,316	107,651	156,753
602-2234-5610	Staff Training -Supplies	11,702	1,609	3,215
602-2234-5895	Staff Training-Misc Non-Public Expenditures	20,674	25,319	50,766
	Total Instructional Staff Services	538,391	469,566	580,119
	Total Expenditures	\$ 813,254	\$ 746,691	\$ 880,119
602-5200-5933	Fund Transfers-Indirect Costs-Business Services	\$ (50,472)	\$ (46,787)	\$ (53,487)
	Total Funds Transfers	\$ (50,472)	\$ (46,787)	\$ (53,487)
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
672-44559	Other NCLB Programs 2015-16	\$ 7,166	\$ 7,166	\$ -
632-44559	Other NCLB Programs 2016-17	127,433	99,850	27,583
	Total Revenues	\$ 134,599	\$ 107,016	\$ 27,583
EXPENDITURES				
672-2234-5150	Staff Training -Stipend Pay	3,836	3,836	-
632-2234-5123	Staff Training -Substitutes-Teacher Only	790	790	
632-2234-5150	Staff Training-Stipend Pay	42,090	29,450	6,850
672-2234-5225	Staff Training -Medicare	51	51	-
632-2234-5225	Staff Training-Medicare	610	427	72
672-2234-5231	Staff Training -TRSL Contributions	978	978	-
632-2234-5231	Staff Training-TRSL Contributions	12,202	7,178	3,135
672-2234-5320	Staff Training -Educational Services	889	889	-
632-2234-5320	Staff Training-Educational Services	35,737	49,837	2,900
632-2234-5582	Staff Training - Travel Expense	27,496	3,420	6,580
672-2234-5596	Staff Training -Interagency Lea-In State	757	757	-
632-2234-5596	Staff Training-Interagency Lea-In State	757	1,834	6,420
632-2234-5610	Staff Training - Supplies	138	138	-
672-2234-5895	Staff Training -Nonpublic Stipends	231	231	-
632-2234-5895	Staff Training -Nonpublic Stipends	889	889	-
	Total Instructional Staff Services	127,451	100,705	25,957
	Total Expenditures	\$ 127,451	\$ 100,705	\$ 25,957
672-5200-5933	Fund Transfers-Indirect Costs-Business Services	(423)	(423)	-
632-5200-5933	Fund Transfers-Indirect Costs-Business Services	(6,725)	(5,888)	(1,626)
	Total Other Uses of Funds	(7,148)	(6,311)	(1,626)
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
673-44559	Other NCLB Programs 2016-17	\$ 21,300	\$ 23,232	\$ -
	Total Revenues	\$ 21,300	\$ 23,232	\$ -
EXPENDITURES				
673-2234-5150	Staff Training -Stipend Pay	\$ 14,795	\$ 16,318	\$ -
673-2234-5123	Staff Training -Substitute Pay	970	970	
673-2234-5225	Staff Training -Medicare	225	245	-
673-2234-5231	Staff Training -TRSL Contributions	3,808	4,197	-
673-2234-5582	Staff Training -Travel Expense	1,502	1,502	-
	Total Instructional Staff Services	21,300	23,232	-
	Total Expenditures	\$ 21,300	\$ 23,232	\$ -
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
603-44546	Title III 2015-16	\$ 16,730	\$ 16,730	\$ -
603-44546	Title III 2016-17	4,676	3,211	\$ -
603-44546	Title III 2017-18	-	-	27,965
	Total Revenues	\$ 21,406	\$ 19,941	\$ 27,965
EXPENDITURES				
603-1520-5530	ELA-Communications	\$ 9,182	\$ 7,500	\$ -
603-1520-5610	ELA-Supplies	7,500	7,486	5,090
	Total Special Programs	16,682	14,986	5,090
603-2180-5119	Family Support-Other Salaries	1,500	1,471	5,000
603-2180-5225	Family Support-Medicare	22	21	29
603-2180-5582	Family Support-Travel Expense	-	348	-
	Total Pupil Support Services	1,522	1,840	5,029
603-2234-5150	Staff Training -Stipend Pay	500	338	3,000
603-2234-5225	Staff Training -Medicare	6	5	44
603-2234-5231	Staff Training -TRSL Contributions	128	86	754
603-2234-5320	Staff Training -Educational Services	500	-	3,500
603-2234-5582	Staff Training -Travel Expense	1,500	2,295	10,000
	Total Instructional Staff Services	2,634	2,724	17,298
	Total Expenditures	\$ 20,838	\$ 19,550	\$ 27,417
603-5200-5933	Fund Transfers-Indirect Costs-Business Services	\$ (568)	\$ (391)	\$ (548)
	Total Other Uses of Funds	\$ (568)	\$ (391)	\$ (548)
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
Title IV-A SSAE
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
604-44559	Title IV-A 2017-18	\$ -	\$ -	\$ 144,582
	Total Revenues	\$ -	\$ -	\$ 144,582
EXPENDITURES				
604-1130-5530	Secondary-Communications & Online Svcs	\$ -	\$ -	\$ 5,000
	Total Regular Programs	-	-	5,000
604-1300-5530	CTE-Communications & Online Svcs	-		3,465
	Total Career & Technical Education Programs	-	-	3,465
604-1490-5320	Other Instructional-Contracted Services	-	-	22,000
604-1490-5610	Other Instructional-Supplies	-	-	11,000
	Total Other Instructional Programs	-	-	33,000
604-2100-5610	Pupil Support -Supplies	-	-	34,000
	Total Pupil Support Services	-	-	34,000
604-2234-5123	Staff Training -Substitute Pay	-	-	3,500
604-2234-5150	Staff Training -Stipend Pay	-	-	28,700
604-2234-5225	Staff Training -Medicare	-	-	467
604-2234-5231	Staff Training -TRSL Contributions	-	-	7,671
604-2234-5320	Staff Training-Educational Services	-	-	8,000
604-2234-5582	Staff Training -Travel Expense	-	-	3,909
604-2234-561520	Staff Training-Inventory/Tech Supplies	-	-	8,587
	Total Instructional Staff Services	-	-	60,834
	Total Expenditures	\$ -	\$ -	\$ 136,299
604-5200-5933	Fund Transfers-Indirect Costs-Business Services	\$ -	\$ -	\$ (8,283)
	Total Other Uses of Funds	\$ -	\$ -	\$ (8,283)
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
510-44510	Career & Technical Education 2015-16	\$ 7,421	\$ 7,421	\$ -
510-44510	Career & Technical Education 2016-17	\$ 232,216	\$ 232,223	\$ -
510-44510	Career & Technical Education 2017-18	-	-	198,025
	Total Federal Revenues	\$ 239,637	\$ 239,644	\$ 198,025
EXPENDITURES				
510-1300-5320	CTE Educational Services	\$ 20,000	\$ 22,500	\$ 9,902
510-1300-5530	CTE Communications & Online Services	31,800	27,669	29,500
510-1300-5610	CTE Supplies	71,762	-	106,054
510-1310-5610	Agriculture-Supplies	15,000	37,893	-
510-1340-5610	Family & Consumer Science-Supplies	-	8,838	-
510-1350-5610	Trade & Industry-Supplies	7,200	7,028	-
510-1350-5730	Trade & Industry-Equipment	-	-	-
510-1360-5530	Business Education-Online Services	25,000	33,926	25,000
510-1360-5610	Business Education-Supplies	30,400	57,298	-
510-1370-5130	Health Science-Extended Work Pay	14,040	-	6,500
510-1370-5225	Health Science-Medicare	171	-	94
510-1370-5231	Health Science-TRSL Contributions	3,006	-	1,730
510-1370-5610	Health Science-Supplies	4,000	5,281	-
510-1395-5610	CTE-STEM-Supplies	-	22,038	-
	Total Career & Technical Education Programs	222,379	222,471	178,780
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	189	2,000
510-2235-5123	CTE Staff Training-Substitutes	5,949	3,525	5,000
510-2235-5150	CTE Staff Training-Stipend Pay	-	-	-
510-2235-5225	CTE Staff Training-Medicare	90	52	73
510-2235-5231	CTE Staff Training-TRSL Contributions	-	89	1,330
510-2235-5582	CTE Staff Training-Travel Expense	2,500	7,621	2,500
	Total Instructional Staff Training	9,539	11,476	10,903
510-2721-5116	Transportation-Bus Driver Pay	2,500	1,950	3,000
510-2721-5225	Transportation-Medicare	36	23	44
510-2721-5233	Transportation-LSERS Contributions	683	407	798
510-2721-5590	Transportation-Bus Use Fees	2,000	817	2,000
	Total Student Transportation Services	5,219	3,197	5,842
	Total Expenditures	\$ 239,637	\$ 239,644	\$ 198,025
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
513-44590	Temporary Assistance for Needy Families	\$ 50,000	\$ 43,302	\$ 50,000
	Total Federal Revenues	\$ 50,000	\$ 43,302	\$ 50,000
EXPENDITURES				
513-1390-5113	Employ-Instructor Specialist	\$ 33,397	\$ 28,888	\$ 33,397
513-1390-5210	Employ-Group Insurance	4,681	4,132	4,681
513-1390-5225	Employ-Medicare	484	385	484
513-1390-5231	Employ-TRSL Contributions	8,516	7,366	8,516
	Total Career & Technical Education Programs	47,078	40,771	47,078
	Total Expenditures	\$ 47,078	\$ 40,771	\$ 47,078
513-5200-5933	Fund Transfers-Indirect Costs-Business Services	\$ (2,922)	\$ (2,531)	\$ (2,922)
	Total Other Uses of Funds	\$ (2,922)	\$ (2,531)	\$ (2,922)
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
674-44559	Homeless 2015-16	\$ 12,382	\$ 12,382	\$ -
674-44559	Homeless 2016-17	1,561	2,523	-
674-44559	Homeless 2017-18	-	-	10,566
	Total Federal Revenues	\$ 13,943	\$ 14,905	\$ 10,566
EXPENDITURES				
674-1510-5115	NCLB-Aides	\$ 100	\$ -	\$ 1,000
674-1510-5225	NCLB-Medicare	2	-	15
674-1510-5231	NCLB-TRSL Contributions	26	-	263
674-1510-5610	NCLB-Supplies	12,500	13,496	7,171
	Total Special Programs	12,628	13,496	8,449
674-2234-5582	Staff Training -Travel Expense	500	-	1,500
	Total Instructional Staff Services	500	-	1,500
674-2721-5116	Transportation-Bus Driver Pay	-	450	-
674-2721-5225	Transportation-Medicare	-	7	-
674-2721-5233	Transportation-LSERS Contributions	-	82	-
	Total Student Transportation Services	-	539	-
	Total Expenditures	\$ 13,128	\$ 14,035	\$ 9,949
674-5200-5933	Fund Transfers-Indirect Costs-Business Services	(815)	(870)	(617)
	Total Other Uses of Funds	\$ (815)	\$ (870)	\$ (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 (SR2S)
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
585-44590	Other Restricted Grants-Shady Grove	\$ -	\$ -	\$ 34,310
586-44590	Other Restricted Grants-Jack Hayes	12,957	12,449	68,648
	Total Federal Revenues	\$ 12,957	\$ 12,449	\$ 102,958
EXPENDITURES				
586-1490-5610	SR2S-Supplies	\$ 500	\$ -	\$ 13,887
	Total Other Instructional Programs	500	-	13,887
586-2661-5550	School Safety-Printing	-	-	300
585-2661-5610	School Safety-Supplies	-	-	3,704
585-2661-5615	School Safety-Inventory/Supplies	-	-	12,606
586-2661-5610	School Safety-Supplies	300	292	7,212
586-2661-5615	School Safety-Inventory/Supplies	12,157	12,157	18,449
586-2662-5300	School Security-Contracted Services	-	-	10,800
	Total Plant Services	12,457	12,449	53,071
585-4200-5450	Land Improvements-Construction	-	-	18,000
586-4200-5450	Land Improvements-Construction	-	-	18,000
	Total Facility Acquisition and Construction	-	-	36,000
	Total Expenditures	\$ 12,957	\$ 12,449	\$ 102,958
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
570-44570	TANF-LA-4 Preschool	\$ 877,846	\$ 877,851	\$ 877,846
	Total Federal Revenues	\$ 877,846	\$ 877,851	\$ 877,846
EXPENDITURES				
570-1530-5112	Preschool -Teacher	\$ 467,397	\$ 426,371	\$ 452,623
570-1530-5115	Preschool -Aides	128,070	134,559	142,844
570-1530-5210	Preschool -Group Insurance	29,804	83,718	23,254
570-1530-5225	Preschool -Medicare	8,634	7,019	8,634
570-1530-5231	Preschool -TRSL Contributions	151,844	133,607	158,394
570-1530-5569	Preschool -Other Tuition	40,800	41,280	40,800
570-1530-5610	Preschool -Supplies	-	-	1,004
	Total Special Programs	826,549	826,554	827,553
	Total Expenditures	826,549	826,554	827,553
570-5200-5933	Fund Transfers-Indirect Costs-Business Services	\$ (51,297)	\$ (51,297)	\$ (50,293)
	Total Other Uses of Funds	\$ (51,297)	\$ (51,297)	\$ (50,293)
	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 - Writing Grant
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
608-44559	LA SRCL Program - Writing Grant	\$ 14,024	\$ 14,316	\$ -
	Total Federal Revenues	\$ 14,024	\$ 14,316	\$ -
EXPENDITURES				
608-2234-5123	Staff Training-Substitute Pay	\$ 330	\$ 617	\$ -
608-2234-5150	Staff Training-Stipend Pay	938	938	-
608-2234-5225	Staff Training-Medicare	18	23	-
608-2234-5231	Staff Training-TRSL Contributions	239	239	-
608-2234-5320	Staff Training-Educational Services	11,000	11,000	-
608-2234-5582	Staff Training-Travel Expense	597	597	-
608-2234-5610	Staff Training-Supplies	902	902	-
	Total Instructional Staff Services	14,024	14,316	-
	Total Expenditures	\$ 14,024	\$ 14,316	\$ -
	Net Change in Fund Balance	\$ -	\$ -	\$ -
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	\$ -	\$ -	\$ -

Ouachita Parish School Board
Special Revenue Fund Budget - Other Federal Programs
Believe and Succeed - 1003g SIG
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
686-44559	Believe and Succeed	\$ 66,357	\$ 53,555	\$ 74,081
	Total Federal Revenues	\$ 66,357	\$ 53,555	\$ 74,081
EXPENDITURES				
686-2214-5130	Program Support-Extra Duty Pay	\$ 9,000	\$ 8,244	\$ 14,194
686-2214-5225	Program Support-Medicare	130	117	210
686-2214-5231	Program Support-TRSL Contributions	3,371	2,102	4,045
686-2220-5320	Curriculum-Contracted Services	2,333	5,000	6,667
686-2234-5150	Staff Training -Stipend Pay	-	-	9,138
686-2234-5225	Staff Training -Medicare	-	-	132
686-2234-5231	Staff Training -TRSL Contributions	-	-	2,385
686-2234-5320	Staff Training-Educational Services	41,849	30,684	27,299
686-2234-5582	Staff Training -Travel Expense	5,797	4,250	5,643
	Total Instructional Staff Services	62,480	50,397	69,713
	Total Expenditures	\$ 62,480	\$ 50,397	\$ 69,713
686-5200-5933	Fund Transfers-Indirect Costs-Business Services	\$ (3,877)	\$ (3,158)	\$ (4,368)
	Total Other Uses of Funds	\$ (3,877)	\$ (3,158)	\$ (4,368)
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
646-44559	Other NCLB Programs	\$ 19,527	\$ 896	\$ -
	Total Revenues	\$ 19,527	\$ 896	\$ -
EXPENDITURES				
646-1510-5565	Tuition -AP Test Fees	\$ 19,527	\$ 896	\$ -
	Total Special Programs	19,527	896	-
	Total Expenditures	\$ 19,527	\$ 896	\$ -
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
643-44590	Other NCLB Programs 2016-17	\$ 600	\$ 600	\$ -
	Total Revenues	\$ 600	\$ 600	\$ -
EXPENDITURES				
643-2234-5582	Staff Training -Travel Expense	600	600	-
	Total Instructional Staff Services	600	600	-
	Total Expenditures	\$ 600	\$ 600	\$ -
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
Annual Operating Budget
Fiscal Year 2017-18**

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
- Non-Public Assistance Textbooks
- 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.

THIS PAGE WAS INTENTIONALLY LEFT BLANK

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

Budget Summary by Function

	2016-2017			2017-2018	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 1,111,762	\$ 1,532,150	37.8%	\$ 1,050,000	-31.5%
State Revenues	<u>1,289,347</u>	<u>1,288,505</u>	<u>-0.1%</u>	<u>1,277,120</u>	<u>-0.9%</u>
Total Revenues	\$ 2,401,109	\$ 2,820,655	17.5%	\$ 2,327,120	-17.5%
Expenditures					
Regular Education Programs	\$ 56,603	\$ 48,280	-14.7%	\$ 51,798	7.3%
Special Education Programs	156,155	131,464	-15.8%	189,500	44.1%
Vocational (CTE) Programs	8,562	8,562	0.0%	8,562	0.0%
Other Instructional Programs	148,009	148,294	0.2%	148,294	0.0%
Special Programs	955,025	945,721	-1.0%	964,747	2.0%
Pupil Support Services	325,217	345,328	6.2%	377,579	9.3%
Instructional Support Services	302,021	350,236	16.0%	321,138	-8.3%
General Administration	1,500	-	-100.0%	-	0.0%
Plant Services	14,460	12,642	-12.6%	11,528	-8.8%
Student Transportation Services	<u>109,625</u>	<u>116,758</u>	<u>6.5%</u>	<u>212,880</u>	<u>82.3%</u>
Total Expenditures	\$ 2,077,177	\$ 2,107,285	1.4%	\$ 2,286,026	8.5%
Other Sources of Funds	\$ -	\$ -	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)	\$ -	\$ -	0.0%	\$ -	0.0%
Net Change in Fund Balance	323,932	713,370	120.2%	41,094	-94.2%
Beginning Fund Balance	<u>2,774,290</u>	<u>2,774,290</u>	<u>0.0%</u>	<u>3,487,660</u>	<u>25.7%</u>
Ending Fund Balance	<u>\$ 3,098,222</u>	<u>\$ 3,487,660</u>	<u>12.6%</u>	<u>\$ 3,528,754</u>	<u>1.2%</u>

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

Budget Summary by Object					
	<u>2016-2017</u>			<u>2017-2018</u>	
	<u>Final</u> <u>Budget</u>	<u>Actual</u> <u>(Unaudited)</u>	<u>%</u> <u>Change</u>	<u>Budget</u>	<u>%</u> <u>Change</u>
Revenues					
Local Revenues	\$ 1,111,762	\$ 1,532,150	37.8%	\$ 1,050,000	-31.5%
State Revenues	<u>1,289,347</u>	<u>1,288,505</u>	<u>-0.1%</u>	<u>1,277,120</u>	<u>-0.9%</u>
Total Revenues	\$ 2,401,109	\$ 2,820,655	17.5%	\$ 2,327,120	-17.5%
Expenditures					
Salaries	\$ 1,051,808	\$ 1,086,953	3.3%	\$ 1,101,958	1.4%
Employee Benefits	357,679	372,495	4.1%	376,724	1.1%
Purchased Professional Services	160,665	180,030	12.1%	157,269	-12.6%
Purchased Property Services	14,950	14,379	-3.8%	40,400	181.0%
Other Purchased Services	205,144	177,488	-13.5%	179,980	1.4%
Supplies	99,836	92,428	-7.4%	151,602	64.0%
Property & Equipment	143,659	143,594	0.0%	233,807	62.8%
Miscellaneous	<u>43,436</u>	<u>39,918</u>	<u>-8.1%</u>	<u>44,286</u>	<u>10.9%</u>
Total Expenditures	\$ 2,077,177	\$ 2,107,285	1.4%	\$ 2,286,026	8.5%
Other Sources of Funds	\$ -	\$ -	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)	\$ -	\$ -	0.0%	\$ -	0.0%
Net Change in Fund Balance	323,932	713,370	120.2%	41,094	-94.2%
Beginning Fund Balance	<u>2,774,290</u>	<u>2,774,290</u>	<u>0.0%</u>	<u>3,487,660</u>	<u>25.7%</u>
Ending Fund Balance	<u>\$ 3,098,222</u>	<u>\$ 3,487,660</u>	<u>12.6%</u>	<u>\$ 3,528,754</u>	<u>1.2%</u>
Fund Balance Classification					
Restricted Fund Balance					
Medicaid Direct Services	\$ 2,316,589	\$ 2,696,101	16.4%	\$ 2,446,755	-9.2%
Assigned Fund Balance					
Kid-Med Reimbursements	<u>781,633</u>	<u>791,559</u>	<u>1.3%</u>	<u>1,081,999</u>	<u>36.7%</u>
Total Ending Fund Balance	<u>\$ 3,098,222</u>	<u>\$ 3,487,660</u>	<u>12.6%</u>	<u>\$ 3,528,754</u>	<u>1.2%</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.					

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Education Excellence Funds
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
759-43290	Restricted State Grants	\$ 242,106	\$ 254,087	\$ 254,087
	Total State Revenues	\$ 242,106	\$ 254,087	\$ 254,087
EXPENDITURES				
759-1100-5123	Regular Programs-Substitutes	\$ 14,500	\$ 9,945	\$ 9,945
759-1100-5225	Regular Programs-Medicare	208	144	144
759-1100-5231	Regular Programs-TRSL Contributions	609	423	423
	Total Regular Programs	15,317	10,512	10,512
759-1300-5530	CTE Programs-Communications	6,362	6,486	6,486
759-1300-5610	CTE Programs-Supplies	2,200	2,076	2,076
	Total CTE Programs	8,562	8,562	8,562
759-1470-5112	Summer School-Teacher	92,910	89,236	89,236
759-1470-5115	Summer School-Aides	6,780	7,695	7,695
759-1470-5225	Summer School-Medicare	1,446	1,406	1,406
759-1470-5231	Summer School-TRSL Contributions	25,832	23,845	23,845
759-1470-5550	Summer School-Printing	500	-	-
759-1470-5610	Summer School-Supplies	100	533	533
759-1490-5112	Other Instructional-Teacher	14,440	18,440	18,440
759-1490-5115	Other Instructional-Aides	3,753	4,316	4,316
759-1490-5225	Other Instructional-Medicare	264	330	330
759-1490-5231	Other Instructional-TRSL Contributions	1,438	1,948	1,948
759-1490-5610	Other Instructional-Supplies	546	546	546
	Total Other Instructional Programs	148,009	148,295	148,295
759-2211-5320	Reg Ed-/Sec Program-Contracted Svcs	4,678	4,789	4,789
759-2211-5550	Reg Ed-/Sec Program-Printing	524	1,387	1,387
759-2211-5610	Reg Ed-/Sec Program-Supplies	400	-	-
759-2231-5112	Staff Training - Instruction	2,100	2,100	2,100
759-2231-5123	Staff Training -Substitutes-Teacher Only	-	3,830	3,830
759-2231-5130	Staff Training -Extra Duty Pay	-	4,500	4,500
759-2231-5150	Staff Training -Stipend Pay	16,886	14,331	14,331
759-2231-5225	Staff Training -Medicare	249	332	332
759-2231-5231	Staff Training -TRSL Contributions	4,674	5,284	5,284
759-2231-5320	Staff Training -Educational Services	11,980	16,980	16,980
759-2231-5610	Staff Training - Supplies	10,082	15,484	15,484
	Total Instructional Staff Services	51,573	69,017	69,017
759-2620-5116	Building Operations-Service Workers	1,950	1,031	1,031
759-2620-5225	Building Operations-Medicare	28	15	15
759-2620-5233	Building Operations-LSERS Contributions	532	82	82
759-2640-5442	Equipment Rental	510	-	-
	Total Plant Services	3,020	1,128	1,128
759-2721-5116	Transportation-Service Workers	8,000	8,360	8,360
759-2721-5225	Transportation-Medicare	125	121	121
759-2721-5233	Transportation-LSERS Contributions	1,700	1,736	1,736

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Education Excellence Funds
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
759-2721-5590	Transportation-Misc Purchased Service	5,800	6,356	6,356
	Total Student Transportation Services	15,625	16,573	16,573
	Total Expenditures	\$ 242,106	\$ 254,087	\$ 254,087
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
771-43240	State LA-4 Preschool Grant	\$ 738,894	\$ 738,894	\$ 738,894
	Total State Revenues	\$ 738,894	\$ 738,894	\$ 738,894
EXPENDITURES				
771-1530-5112	Preschool -Teacher	\$ 340,425	\$ 339,158	\$ 344,245
771-1530-5115	Preschool -Aides	137,696	131,897	133,876
771-1530-5210	Preschool -Group Insurance	71,668	91,727	66,409
771-1530-5225	Preschool -Medicare	6,933	5,819	6,933
771-1530-5231	Preschool -TRSL Contributions	121,921	111,973	127,180
771-1530-5569	Preschool -Other Tuition	60,251	58,320	60,251
	Total Special Programs	738,894	738,894	738,894
	Total Expenditures	\$ 738,894	\$ 738,894	\$ 738,894
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
703-43220	8G Preschool	\$ 216,130	\$ 206,825	\$ 216,130
	Total State Revenues	\$ 216,130	\$ 206,825	\$ 225,853
EXPENDITURES				
703-1530-5112	Preschool -Teacher	\$ 108,536	\$ 105,000	\$ 108,536
703-1530-5115	Preschool -Aides	40,876	36,116	40,876
703-1530-5210	Preschool -Group Insurance	26,213	27,738	20,568
703-1530-5225	Preschool -Medicare	2,166	1,747	2,167
703-1530-5231	Preschool -TRSL Contributions	38,100	35,985	39,743
703-1530-5610	Preschool -Supplies	239	239	13,963
	Total Special Programs	216,130	206,825	225,853
	Total Expenditures	\$ 216,130	\$ 206,825	\$ 225,853
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
716-43220	8g PC & TAP Expansion	\$ 50,931	\$ 50,931	\$ 17,000
	Total State Revenues	\$ 50,931	\$ 50,931	\$ 17,000
EXPENDITURES				
716-2231-5150	Staff Training-Stipend Pay	\$ 14,893	\$ 14,258	\$ -
716-2231-5123	Staff Training-Substitute Pay	-	635	
716-2231-5225	Staff Training-Medicare	216	216	-
716-2231-5231	Staff Training-TRSL Contributions	3,577	3,577	-
716-2231-5320	Staff Training-Contracted Services	9,248	9,247	-
716-2231-5582	Staff Training-Travel Expense	22,970	22,971	17,000
716-2231-5610	Staff Training-Supplies	27	27	-
	Total Instructional Staff Services	50,931	50,931	17,000
	Total Expenditures	\$ 50,931	\$ 50,931	\$ 17,000
	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 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
785-43255	Non-Public Assistance-Textbooks	\$ 41,286	\$ 37,768	\$ 41,286
	Total State Revenues	\$ 41,286	\$ 37,768	\$ 41,286
EXPENDITURES				
785-1100-5895	Non-Public School Textbooks	\$ 41,286	\$ 37,768	\$ 41,286
	Total Regular Programs	41,286	37,768	41,286
	Total Expenditures	\$ 41,286	\$ 37,768	\$ 41,286
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
Medicaid Direct Services
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
131-41991	Medicaid - Direct Service Reimbursements	\$ 560,000	\$ 962,355	\$ 595,000
	Total Local Revenues	\$ 560,000	\$ 962,355	\$ 595,000
EXPENDITURES				
131-1210-5290	Special Ed-Other Employee Benefits	\$ 2,000	\$ 1,863	\$ 2,000
131-1210-5300	Special Ed-Professional & Tech Svcs	20,200	23,168	25,000
131-1210-5430	Special Ed-Repairs & Maintenance Svcs	3,000	2,939	30,000
131-1210-5530	Special Ed-Communication Expense	93,150	67,284	70,000
131-1210-5610	Special Ed-Supplies	22,700	21,104	47,000
131-1210-5730	Special Ed-Equipment	14,955	14,955	15,000
131-1210-5810	Special Ed-Dues & Fees	150	150	500
	Total Special Education Programs	156,155	131,463	189,500
131-2140-5114	Psych & Ed Assess Svc-Clerical/Secretarial	25,000	27,716	55,374
131-2140-5210	Psych & Ed Assess Svc-Group Insurance	10,000	10,762	19,779
131-2140-5225	Psych & Ed Assess Svc-Medicare	300	310	629
131-2140-5231	Psych & Ed Assess Svc-TRSL Contributions	6,500	7,068	14,729
131-2140-5610	Psych & Ed Assess Svc-Supplies	13,050	-	-
131-2143-5124	Psychology Services-Substitutes	11,550	14,550	15,000
131-2143-5225	Psychology Services-Medicare	189	211	250
131-2152-5290	Speech Pathology Services-Other Benefits	5,675	5,675	10,600
131-2154-5115	Interpretive Services-Aides	11,605	16,141	-
131-2154-5225	Interpretive Services-Medicare	168	234	-
131-2154-5231	Interpretive Services-TRSL Contributions	2,959	4,116	-
131-2160-5610	Occupational Therapy Supplies	-	-	6,500
131-2161-5290	Occupational Therapy-Other Benefits	265	265	300
131-2166-5113	Physical Therapy Services-Therapist	76,072	87,391	87,391
131-2166-5225	Physical Therapy Services-Medicare	1,253	1,267	1,267
131-2166-5290	Physical Therapy Services-Other Benefits	-	283	300
131-2166-5610	Physical Therapy -Supplies	900	-	900
	Total Pupil Support Services	165,486	175,989	213,019
131-2212-5113	Special Ed Programs-Therap/Spec/Counselor	37,421	52,925	53,348
131-2212-5114	Special Ed Programs-Clerical/Secretarial	20,915	24,334	24,529
131-2212-5210	Special Ed Programs-Group Insurance	3,822	4,139	4,139
131-2212-5225	Special Ed Programs-Medicare	823	1,093	2,289
131-2212-5231	Special Ed Programs-TRSL Contributions	14,876	19,701	20,715
131-2212-5340	Special Ed Programs-Technical Services	52,514	59,500	60,500
131-2212-5610	Special Ed Programs-Supplies	8,983	8,983	9,000
131-2212-5615	Special Ed Programs-Inventory/Supplies	15,370	14,370	15,000
131-2212-5730	Special Ed Programs-Equipment	34,704	34,704	35,000
131-2232-5582	Staff Training-Travel Expense	8,441	8,892	9,000
131-2232-5610	Staff Training-Supplies	1,648	1,648	1,600
	Total Instructional Staff Services	199,517	230,289	235,120
131-2620-5340	Building Operations-Technical Services	-	-	1,200
131-2620-5430	Building Operations-Repairs & Maintenance	1,121	1,121	12,000

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Medicaid Direct Services
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
131-2620-5441	Building Operations-Renting Land & Buildings	10,319	10,319	10,400
131-2620-5530	Building Operations-Communications	-	75	-
	Total Plant Services	11,440	11,515	23,600
131-2731-5610	Transportation Services-Supplies	-	6,250	12,500
131-2731-5730	Transportation Services-Equipment	94,000	93,935	183,807
	Total Transportation Services	94,000	100,185	196,307
	Total Expenditures	\$ 626,598	\$ 649,441	\$ 844,346
	Net Change in Fund Balance	\$ (66,598)	\$ 312,914	\$ (249,346)
	Beginning Fund Balance	2,383,187	2,383,187	2,696,101
	Ending Fund Balance	\$ 2,316,589	\$ 2,696,101	\$ 2,446,755

Ouachita Parish School Board
Special Revenue Fund Budget - State Grant Programs
Medicaid - Kid-Med Services
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
132-41992	School Nurses - Kidmed	\$ 551,762	\$ 569,795	\$ 455,000
	Total Local Revenues	\$ 551,762	\$ 569,795	\$ 455,000
EXPENDITURES				
132-2130-5340	Health Services-Technical Services	\$ 62,045	\$ 66,346	\$ 50,000
132-2130-5524	Health Services -Errors & Omissions Insurance	3,868	3,868	4,000
132-2130-5550	Health Services-Printing	-	70	500
132-2130-5582	Health Services-Travel Expense	1,778	1,778	5,000
132-2130-5610	Health Services-Supplies	15,000	12,577	15,000
132-2130-561020	Health Services-Tech Supplies	1,366	1,366	1,500
132-2130-5615	Health Services-Inventory/Supplies	7,225	7,225	10,000
132-2130-5810	Health Services-Dues & Fees	2,000	2,000	2,500
132-2134-5124	Nursing Services-Substitutes	65,500	73,050	75,000
132-2134-5225	Nursing Services-Medicare	950	1,059	1,060
132-2134-5231	Nursing Services-TRSL Contributions	-	-	-
	Total Pupil Support Services	159,732	169,339	164,560
132-2311-5524	Professional Liability Insurance	1,500	-	-
	Total General Administration	1,500	-	-
	Total Expenditures	\$ 161,232	\$ 169,339	\$ 164,560
	Net Change in Fund Balance	390,530	400,456	290,440
	Beginning Fund Balance	391,103	391,103	791,559
	Ending Fund Balance	\$ 781,633	\$ 791,559	\$ 1,081,999

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**Ouachita Parish School Board
Annual Operating Budget
Fiscal Year 2017-18**

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:

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

THIS PAGE WAS INTENTIONALLY LEFT BLANK

Ouachita Parish School Board
Combined Debt Service Funds
Fiscal Year 2017-18

Budget Summary by Function

	2016-17			2017-18	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 7,846,127	\$ 7,902,144	0.7%	\$ 8,057,670	2.0%
Total Revenues	7,846,127	7,902,144	0.7%	8,057,670	2.0%
Expenditures					
Debt Service	17,982,577	17,993,097	0.1%	18,014,532	0.1%
Total Expenditures	17,982,577	17,993,097	0.1%	18,014,532	0.1%
Other Sources of Funds	5,988,650	6,005,401	0.3%	9,842,434	63.9%
Total Other Sources	5,988,650	6,005,401	0.3%	9,842,434	63.9%
Net Change in Fund Balance	(4,147,800)	(4,085,552)	-1.5%	(114,428)	-97.2%
Beginning Fund Balance	20,174,497	20,174,497	0.0%	16,088,945	-20.3%
Ending Fund Balance	\$ 16,026,697	\$ 16,088,945	0.4%	\$ 15,974,517	-0.7%

Ouachita Parish School Board
Combined Debt Service Funds
Fiscal Year 2017-18

Budget Summary by Object					
	<u>2016-2017</u>			<u>2017-2018</u>	
	<u>Final Budget</u>	<u>Actual (Unaudited)</u>	<u>% Change</u>	<u>Budget</u>	<u>% Change</u>
Revenues					
Local Revenues	\$ 7,846,127	\$ 7,902,144	0.7%	\$ 8,057,670	2.0%
Total Revenues	7,846,127	7,902,144	0.7%	8,057,670	2.0%
Expenditures					
Principal	11,660,000	11,660,000	0.0%	12,080,000	3.6%
Interest	5,568,788	5,568,788	0.0%	5,691,532	2.2%
Other	753,789	764,309	1.4%	243,000	-68.2%
Total Expenditures	17,982,577	17,993,097	0.1%	18,014,532	0.1%
Other Sources of Funds	5,988,650	6,005,401	0.3%	9,842,434	63.9%
Total Other Sources	5,988,650	6,005,401	0.3%	9,842,434	63.9%
Net Change in Fund Balance	(4,147,800)	(4,085,552)	-1.5%	(114,428)	-97.2%
Beginning Fund Balance	20,174,497	20,174,497	0.0%	16,088,945	-20.3%
Ending Fund Balance	\$ 16,026,697	\$ 16,088,945	0.4%	\$ 15,974,517	-0.7%
Fund Balance Classification					
Reserved Fund Balances					
East Ouachita School District	\$ 3,646,045	\$ 3,639,026	-0.2%	\$ 2,831,903	-22.2%
School District No. 1	737,867	737,867	0.0%	737,467	-0.1%
Parish of Ouachita School Board	4,666,706	4,718,880	1.1%	5,401,880	14.5%
West Ouachita School District	6,976,079	6,993,172	0.2%	7,003,267	0.1%
Total Ending Fund Balances	\$ 16,026,697	\$ 16,088,945	0.4%	\$ 15,974,517	-0.7%

Ouachita Parish School Board
Debt Service Fund
East Ouachita School District
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
142-41113	Property Taxes - Debt Service	\$ 7,758,606	\$ 7,757,700	\$ 7,912,370
142-41116	Property Taxes - Interest/Penalty	8,750	9,938	9,800
142-41118	Property Taxes - Prior Years	1,000	1,697	-
142-41510	Interest on Investments	24,000	25,307	25,000
180-41510	Interest on Investments	-	65	-
	Total Local Sources	7,792,356	7,794,707	7,947,170
	Total Revenues	\$ 7,792,356	\$ 7,794,707	\$ 7,947,170
EXPENDITURES				
142-2315-000-5313	Pension Funds (State Mandated)	231,019	234,019	235,000
142-2315-000-5319	Other Service Fees	-	5,295	-
180-2315-000-5319	Other Service Fees	71,350	71,350	-
142-5100-000-5332	Legal/Filing Fees	-	1,075	-
180-5100-000-5332	Legal/Filing Fees	65,534	65,534	-
142-5100-000-5340	Paying Agent Fees	5,200	5,200	5,200
180-5100-000-5340	Paying Agent Fees	2,500	3,450	-
180-5100-000-5540	Advertising	950	-	-
180-5100-000-5550	Printing Fees	903	903	-
142-5100-000-5831	Debt Payment - Principal	5,245,000	5,245,000	5,420,000
142-5100-000-5832	Debt Payment - Interest	2,892,002	2,892,002	3,094,093
180-5100-000-5833	Bond Issuance & Other	156,300	156,300	-
	Total Expenditures	\$ 8,670,758	\$ 8,680,128	\$ 8,754,293
180-45110	Issuance of Refunding Debt	\$ 20,840,000	\$ 20,840,000	\$ -
180-45120	Premium on Refunding Debt	2,340,320	2,340,320	-
142-5100-000-5915	Premium on Refunded Debt Escrow Agent-Principal	(387,962)	(387,962)	-
180-5100-000-5915	Premium on Refunded Debt Escrow Agent-Principal	(22,874,482)	(22,874,482)	-
142-45220	Operating Transfer In	-	-	-
180-5200-000-5932	Operating Transfers Out	-	-	-
	Total Other Sources (Uses) of Funds	\$ (82,124)	\$ (82,124)	\$ -
	Net Change in Fund Balance	\$ (960,526)	\$ (967,545)	\$ (807,123)
	Beginning Fund Balance	4,606,571	4,606,571	3,639,026
	Ending Fund Balance	\$ 3,646,045	\$ 3,639,026	\$ 2,831,903

Ouachita Parish School Board
Debt Service Fund
School District No. 1 Certificates of Indebtedness (West)
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
153-41510	Interest on Investments	-	-	-
	Total Local Sources	-	-	-
	Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES				
153-5100-000-5332	Legal/Filing Fees	950	950	-
153-5100-000-5340	Paying Agent Fees	400	400	400
153-5100-000-5831	Debt Payment - Principal	1,790,000	1,790,000	1,845,000
153-5100-000-5832	Debt Payment - Interest	458,100	458,100	368,600
	Total Expenditures	\$ 2,249,450	\$ 2,249,450	\$ 2,214,000
153-45220	Operating Transfers In	2,237,980	2,237,980	2,213,600
153-5200-000-5932	Operating Transfers Out	-	-	-
	Total Other Sources (Uses) of Funds	\$ 2,237,980	\$ 2,237,980	\$ 2,213,600
	Net Change in Fund Balance	\$ (11,470)	\$ (11,470)	\$ (400)
	Beginning Fund Balance	749,337	749,337	737,867
	Ending Fund Balance	\$ 737,867	\$ 737,867	\$ 737,467

Ouachita Parish School Board
Debt Service Fund
Parish of Ouachita School Board - QSCB Sinking Fund (West)
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
139-41510	Interest on Investments	42,926	95,100	98,000
	Total Local Sources	42,926	95,100	98,000
	Total Revenues	\$ 42,926	\$ 95,100	\$ 98,000
EXPENDITURES				
139-5100-000-5831	Debt Payment - Principal	-	-	-
	Total Expenditures	\$ -	\$ -	\$ -
139-45220	Operating Transfers In	581,358	581,358	585,000
139-5200-000-5932	Operating Transfers Out	-	-	-
	Total Other Sources (Uses) of Funds	\$ 581,358	\$ 581,358	\$ 585,000
	Net Change in Fund Balance	\$ 624,284	\$ 676,458	\$ 683,000
	Beginning Fund Balance	4,042,422	4,042,422	4,718,880
	Ending Fund Balance	\$ 4,666,706	\$ 4,718,880	\$ 5,401,880

Ouachita Parish School Board
Debt Service Fund
West Ouachita School District Bond Reserve
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
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	\$ -	\$ -	\$ -
152-5100-000-5915	Premium on Refunded Debt Escrow Agent-Principal	(3,461,703)	(3,461,703)	-
	Total Other Sources (Uses) of Funds	\$ (3,461,703)	\$ (3,461,703)	\$ -
	Net Change in Fund Balance	\$ (3,461,703)	\$ (3,461,703)	\$ -
	Beginning Fund Balance	6,088,703	6,088,703	2,627,000
	Ending Fund Balance	\$ 2,627,000	\$ 2,627,000	\$ 2,627,000

Ouachita Parish School Board
Debt Service Fund
West Ouachita School District
Fiscal Year 2017-18

Account Number	Account Description	Final Budget 2016-17	Actual (Unaudited) 2016-17	Budget 2017-18
REVENUES				
151-41116	Property Taxes - Interest/Penalty	141	141	-
151-41118	Property Taxes - Prior Years	54	54	-
151-41510	Interest on Investments	10,650	12,142	12,500
	Total Local Sources	10,845	12,337	12,500
	Total Revenues	\$ 10,845	\$ 12,337	\$ 12,500
EXPENDITURES				
151-2315-000-5319	Other Service Fees	141,251	141,251	-
151-5100-000-5332	Legal/Filing Fees	52,217	53,367	-
151-5100-000-5340	Paying Agent Fees	4,900	4,900	2,400
151-5100-065-5524	Errors & Omissions Insurance	18,425	18,425	
151-5100-065-5540	Advertising	950	950	-
151-5100-065-5550	Printing	940	940	-
151-5100-000-5831	Debt Payment - Principal	4,625,000	4,625,000	4,815,000
151-5100-000-5832	Debt Payment - Interest	2,218,686	2,218,686	2,228,839
	Total Expenditures	\$ 7,062,369	\$ 7,063,519	\$ 7,046,239
151-45110	Issuance of Refunding Debt	\$ 9,865,000	\$ 9,865,000	\$ -
151-45120	Premium on Refunding Debt	1,086,315	1,086,315	-
151-45220	Operating Transfers In	6,755,055	6,771,806	7,043,834
151-5100-000-5915	Premium on Refunded Debt Escrow Agent-Principal	(10,993,231)	(10,993,231)	-
	Total Other Sources (Uses) of Funds	\$ 6,713,139	\$ 6,729,890	\$ 7,043,834
	Net Change in Fund Balance	\$ (338,385)	\$ (321,292)	\$ 10,095
	Beginning Fund Balance	4,687,464	4,687,464	4,366,172
	Ending Fund Balance	\$ 4,349,079	\$ 4,366,172	\$ 4,376,267

THIS PAGE WAS INTENTIONALLY LEFT BLANK