

**2018-19**

**ANNUAL OPERATING BUDGET**

**of the**

**OUACHITA PARISH SCHOOL BOARD  
Monroe, Louisiana**



**(Adopted September 11, 2018)**

**For the Fiscal Period  
July 1, 2018 to June 30, 2019**



**2018-2019**

**ANNUAL OPERATING BUDGET**

**of the**

**OUACHITA PARISH SCHOOL BOARD  
Monroe, Louisiana**

**For the Fiscal Period  
July 1, 2018 - June 30, 2019**

Adopted September 11, 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 2018-2019**

**INTRODUCTORY  
SECTION**

**Ouachita Parish School Board  
Annual Operating Budget  
Fiscal Year 2018-2019**

**TABLE OF CONTENTS**

<b>INTRODUCTORY SECTION</b>	<u>Page</u>
Contents	1
<b>Presentation and Format of the Budget Document</b>	3 - 5
Public Notice	7
Budget Resolution	9 - 13
Budget Letter	15 - 33
 <b>FINANCIAL SECTION</b>	
Most Important Features	37
Combined Operating Budget – Summary by Function and Object	39 - 40
<b>General Fund Budget</b>	41
General Fund Budget - Summary by Function and Object	43 - 44
General Fund Budget by Line Item Detail	45
<b>District No. 1 Maintenance &amp; Operating (M&amp;O) Sales Tax</b>	91
Dist. No. 1 M&O Sales Tax - Summary by Function and Object	93 - 94
Dist. No. 1 M&O Sales Tax – Line Item Detail	95
<b>Special Revenue Funds</b>	107
Special Revenue Funds - Combined Budget Summary By Function and Object	109 - 110
<b>Individual Special Revenue Funds:</b>	
1968 Sales Tax - Supplemental Salaries -	
Budget Summary by Function and Object	111 - 112
Budget by Line Item Detail	113
1995 Sales Tax - Supplemental Salaries & Benefits-	
Budget Summary by Function and Object	117 - 118
Budget by Line Item Detail	119
West Ouachita Sales Tax -	
Budget Summary by Function and Object	127 - 128
Budget by Line Item Detail	129

**Ouachita Parish School Board  
Annual Operating Budget  
Fiscal Year 2018-2019**

**TABLE OF CONTENTS**

<b>FINANCIAL SECTION</b> (continued)	<u>Page</u>
<b>Special Revenue Funds</b> (continued)	
<b>Individual Special Revenue Funds:</b> (continued)	
Child Nutrition Program -	
Combined Budget Summary by Function and Object	131 - 132
Combined Budget by Line Item Detail	133
Title I Programs -	137
Combined Budget Summary by Function and Object	139 - 140
Combining Budgets by Line Item Detail	141
Special Education Programs (IDEA) -	149
Combined Budget Summary by Function and Object	151 - 152
Combining Budgets by Line Item Detail	153
Other Federal Programs -	163
Combined Budget Summary by Function and Object	165 - 166
Combining Budgets by Line Item Detail	167
State Grant Programs -	179
Combined Budget Summary by Function and Object	181 - 182
Combining Budgets by Line Item Detail	183
<b>Debt Service Funds</b>	193
Combined Budget Summary by Function and Object	195 - 196
Combining Budgets by Line Item Detail	
East Ouachita School Bonds	197
West Ouachita School District Bond Reserve	198
West Ouachita School District	199
School District No. 1 Certificates of Indebtedness (West)	200
Parish of Ouachita School Board-QSCB Sinking (West)	201

**Ouachita Parish School Board  
Annual Operating Budget  
Presentation and Format of the Budget Document  
Fiscal Year 2018-2019**

The Superintendent shall prepare or cause to be prepared a comprehensive budget for the ensuing fiscal year by no later than September 15<sup>th</sup> 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 2018-2019**

**Budget Document**

The budget document shall include a statement for the general fund and each special revenue fund showing:

- Estimated fund balances at beginning of year;
- Estimate of all receipts and revenues to be received;
- The revenue itemized by source;
- The recommended expenditures itemized by department, function and character;
- The other funding sources and uses;
- The estimated fund balance at the end of the fiscal year.

[R.S. 39:1305(C)(2)(a)]

**Basis of Budgeting**

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

**Budget Classification**

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

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

[R.S. 39:1305(C)(2)(a)]

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

**Ouachita Parish School Board  
Annual Operating Budget  
Presentation of the Budget Document  
Fiscal Year 2018-2019**

**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 15<sup>th</sup>, 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 11, 2018 at a regular board meeting at 12:00 p.m. at the Ouachita Parish School Board office, 100 Bry Street Monroe, Louisiana.

**Public Involvement in the Budget**

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

**Public Inspection of the Proposed Budget**

The proposed budget document shall be made available for public inspection at least 15 days prior to the date of budget adoption by the School Board, by publishing a notice stating the proposed budget is available for public inspection. Also, it shall be made available to the public at the School Board Central Office, 100 Bry Street, Monroe, Louisiana, between the hours of 8:00 a.m. and 4:00 p.m., Monday through Friday, excluding holidays. This notice was published on August 23, 2018 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 23, 2018 in the School Board's official journal, *The Ouachita Citizen*, and is scheduled for September 11, 2018 at 11:00 a.m. at the Ouachita Parish School Board Office, 100 Bry Street, Monroe, Louisiana. (R.S. 39:1307)

**Periodic Budget Reconciliation**

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

THIS PAGE WAS INTENTIONALLY LEFT BLANK

## **PUBLIC NOTICE**

### **OUACHITA PARISH SCHOOL BOARD**

#### **PROPOSED 2018-19 ANNUAL OPERATING BUDGET**

The Ouachita Parish School Board's proposed 2018-19 annual operating budget is available for public inspection at the Ouachita Parish School Board office at 100 Bry Street, Monroe, Louisiana, during regular business hours from 8:00 A.M. to 4:00 P.M. A public hearing on the proposed budget will be held at 11:00 A.M. on September 11, 2018 in the Ouachita Parish School Board meeting room at 100 Bry Street, Monroe, LA. The School Board will consider the adoption of the proposed budget at its regular meeting at 12:00 P.M. on September 11, 2018.

Publish Date:

Thursday, August 23, 2018 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, 2018 and ending June 30, 2019.

**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, 2018 and ending June 30, 2019, 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, 2018 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 23, 2018; and

**Whereas**, a public hearing on the proposed General Fund, Special Revenue Funds, and Debt Service Fund budgets was held on September 11, 2018 at 11:00 A.M. at the meeting place of the Ouachita Parish School Board has now been reviewed and considered;

**BE IT RESOLVED** by the Ouachita Parish School that:

**SECTION 1:** The accompanying detailed estimate of revenues, expenditures, and classifications of fund balances for the fiscal year beginning July 1, 2018, and ending June 30, 2019, 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 2018-19 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 1<sup>st</sup> 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 16<sup>th</sup> Section Lands – A portion of the proceeds from the 2014 sale of 16<sup>th</sup> 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 16<sup>th</sup> section timber. A record of these funds will be maintained for this purpose until all funds have been expended.

THIS PAGE WAS INTENTIONALLY LEFT BLANK

(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 2018-19 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 11th day of September, 2018.

  
\_\_\_\_\_  
President, Ouachita Parish School Board

ATTEST:

  
\_\_\_\_\_  
Secretary, Ouachita Parish School Board

THIS PAGE WAS INTENTIONALLY LEFT BLANK



***Ouachita Parish School Board • 100 Bry Street • Monroe, Louisiana 71201 • (318) 432-5000***

---

August 16, 2018

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, 2018 through June 30, 2019. A Public Hearing on the budget will be held on September 11, 2018, at 11:00 A.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 education law. The new ESSA 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. The new ESSA is being fully implemented in fiscal year 2019. 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 21<sup>st</sup> 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 2018-19 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:

Economically disadvantaged	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 financing rates, saving taxpayers' 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. However 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. The Debt Service Fund is included in this budget 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).

<b>ALL FUNDS COMBINED</b>	<b>Actual 2016-2017</b>	<b>Actual (Unaudited) 2017-2018</b>	<b>Original Budget 2018-2019</b>
Revenues	\$ 224,923,944	\$ 223,710,421	\$ 226,583,076
Expenditures	(218,953,578)	(219,320,843)	(226,830,250)
Other financing Source (Uses), net	(4,148,905)	(1,028,759)	(1,454,130)
Excess Revenues (Expenditures)	1,821,461	1,040,990	(1,701,304)
Beginning Fund Balance	80,190,591	82,012,052	85,372,872
Ending Fund Balance	\$ 82,012,052	\$ 85,372,872	\$ 83,671,568

**Explanation of Net Change in Fund Balance –**

Total of all funds available to the School Board in this budget is expected to increase by approximately \$2,809,362 this fiscal year. This is in contrast to the decreased 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 increase 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 higher by \$1.89 million due to an increase in student weighted student unit classifications in Level II of the MFP formula.
  - Overall combined change in sales taxes across all four sales tax funds is anticipated to remain in line with revenues collected in the prior fiscal year. Slight stabilization in monthly sales tax revenue year over year is recognized in the last few months of the prior fiscal year.
  - Property tax revenues are budgeted to decrease an overall 3.23%, or \$960,700. A 13.3% projected decrease in the East Ouachita School District Debt Service Fund is offset by a 1.19% increase in the General Fund. Overall, the normal increasing trend in assessed valuations is only slightly lower due to the one-time redistribution of public service property assessments for one major property tax payer throughout the state. The primary reason for the decrease is the reduction in millage levied for debt service in the East Ouachita School District from 33.2 to 30.0 mills.
  
- Overall operating expenditures are projected to increase about \$7.5 million for the following activities:
  - Capital improvement expenditures of \$3.16 million are budgeted in the current year to renovate the old alternative school campus in West Monroe to consolidate central office administrative offices currently located in 4 buildings across the district. No new debt will be issued to fund the cost of the renovation. However, funds from remaining West Ouachita School District construction bonds, the West-Side Sales Tax, and proceeds from the sale of three administrative office site will finance the renovations estimated to cost a total of \$7.1 million over two fiscal periods.
  - The employer contributions to state retirement systems are increasing overall by \$471,000 due to a 0.5% increase in employer contribution rates for state retirement plans.
  - Additional \$362,000 budgeted for new Math curriculum budgeted for textbooks.

- Additional \$145,000 budgeted for estimated increase in fuel costs for gasoline.
- Additional \$349,721 in HVAC major equipment replacements, including expanding HVAC to at the new central office complex.
- Increased grant program expenditures for increased costs in School food service and new grant awards under Title I.

**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 2016-2017	Actual (Unaudited) 2017-2018	Proposed Original Budget 2018-2019
Revenues	\$142,785,581	\$ 141,683,724	\$ 143,967,744
Expenditures	(140,479,369)	(141,175,598)	(143,320,039)
Other Financing Sources (Uses), net	(664,583)	(1,064,910)	(1,754,130)
Change in Fund Balance	1,164,629	(556,784)	(1,106,425)
Beginning Fund Balance	19,124,860	20,766,489	20,209,705
Ending Fund Balance	\$ 20,766,489	\$20,209,705	\$ 19,103,280

**Explanation of Net Change in Fund Balance –**

The projected reduction in fund balance of approximately \$1,106,425 is primarily due to the increased operating costs:

**Revenue:**

General Fund resources are expected to increase in 2018-19 by 1.8%, or \$2.28 million. The following are primarily the noted changes in anticipated General Fund revenues:

1. State Minimum Foundation Program (MFP) Funding

An increase of approximately \$2 million 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 2018 shows a beginning funded student enrollment of 18,926 for the start of the 2018-19 school year which closely mirrors the previous February 1<sup>st</sup> student count. Because this count is about the same as the last October 1<sup>st</sup> student count, no remaining adjustments for prior year student enrollment changes are anticipated in the current year. Adjustments to the MFP allocation will be made in March 2019 for any increases or decreases in student counts taken during the current school year on October 1<sup>st</sup> and February 1<sup>st</sup>.
- (2) An overall increase in weighted student membership units in Level I of the MFP formula increased this year’s MFP by approximately \$1.1 million estimated as follows:

	<u>(Weight x units x \$6,351 state average funded PPA)</u>	
At-Risk	1,225	745,976
SPED	56	232,512
GT	(24)	(39,859)
CTE	788	130,871

- (3) Level 2 funding is expected to increase by \$432,000 due to the increase in the district's effort in local per pupil funding and decrease in relative wealth as compared to other school districts.
- (4) Level 4 funding in the MFP formula for the SCA program is expected to decrease by \$91,691.
- (5) Level 4 High Cost Services funds have not be allocated at this time, which is a reduction of \$64,641 compared to the prior year.
- (6) A recent state audit of student enrollment counts for the 2016-17 school session resulted in an adjustment increasing the MFP allocation by an additional \$171,349 over the prior year's audit adjustment for students not verified as enrolled on the respective count dates.
- (7) Planned deductions from the MFP allocation of state funds transferred to other Louisiana Education Agencies are expected to increase by \$64,939.
- (8) No additional adjustments are projected for changes in student enrollment for the October 1<sup>st</sup> or February 1<sup>st</sup> count dates this school year.

## 2. Property Tax Collections

We usually see an increase in property tax collections of about 2-3% annually. However, property tax revenues are estimated to increase only about 1.15%, or \$245,000, due to a one-time decrease in assessed valuations due to the redistribution of public service property valuations of one major taxpayer across the state. Management believes normal trends will resume in the next assessment cycle.

### Expenditures:

This budget projects an increase in General Fund expenditures of approximately \$2.1 million over the prior year for increased operational costs as follows:

- Employer contribution rates to state retirement systems were increased by only 0.4%, or \$175,000.
- Increase in textbook budget by \$362,000 for new tier 1 math adoption.
- Added major equipment replacement for HVAC systems of \$307,000.
- Increase transportation fuel of \$145,000 approximately 20%.
- Increase employee benefits for severance pay of \$150,000 due to turnover trends.
- Projected \$36,000 for election fees for Fall 2018 general election ballots.
- Budgeted 5 teaching positions at a cost of \$375,000 estimated for enrollment changes after starting school.
- Increased cost for long-term subs for \$130,000 due to teacher hiring shortages.

**Other Sources (Uses) of Funds:** No significant 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 \$300,000 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 \$28,596 this year according to the 2018-19 initial MFP budget letter. Additional changes may occur in March 2019 once final local revenues are verified for 2018-19 and adjustments for mid-year changes in student counts are identified. Total transfers of local MFP funds to other LEAs are budgeted currently at \$601,798.
- 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 stable loss reserve.

- Transfer \$200,000 to the Internal Service Fund-Centralized Printing 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 \$19.6 million, or 13.33% 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 securing future financing for capital projects at the lowest cost possible to local 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 2018-19 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 2018-19:

M&O Allocations	Beginning Balance	Revenue	Expenditures	Ending Balance
Instruction	\$ 4,904,992	\$ 2,729,803	\$ (3,285,085)	\$ 4,349,710
Capital Improvements	7,416,390	1,744,041	(1,417,633)	7,742,798
Facility & Equipment Support	12,642	1,437,418	(1,444,590)	5,470
Mandated Costs	3,323,832	1,061,590	(790,268)	3,595,154
Salary Restoration	3,116,441	909,934	(1,304,604)	2,721,771
<b>Total</b>	<b>\$ 18,774,297</b>	<b>\$ 7,882,786</b>	<b>\$ (8,242,180)</b>	<b>\$ 18,414,903</b>

School District #1 M&O Sales Tax	Actual 2016-2017	Actual (Unaudited) 2017-2018	Original Budget 2018-2019
Revenues	\$ 7,902,096	\$ 7,603,358	\$ 7,582,786
Expenditures	(7,679,903)	(7,849,408)	(8,242,180)
Other Financing Sources	101,420	400,000	300,000
Excess Revenues (Expenditures)	323613	153,950	(359,394)
Beginning Fund Balance	18,296,734	18,620,347	18,774,297
Ending Fund Balance	\$ 18,620,347	\$ 18,774,297	\$ 18,414,903

**Revenue:**

A slight decrease of 0.3% is anticipated in sales tax collections within the district for the fiscal year based on the average trend over the last 3 years.

## **Expenditures:**

### Instruction –

- School instructional allotments for band, choir, libraries, early-bird classes and math and science funds remain unchanged, with approximately \$507,888 budgeted for these programs.
- Funds allotted for elementary school counselors and enrichment teachers (music and art) are approximately \$1,334,411, slightly higher from adding a middle school counselor position.
- 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 for computer lab replacements throughout the district that are at 6-7 years of life. Estimated budget is \$672,000.
- An allotment of \$175,000 is budgeted within the M&O *Instruction* allocation to provide for repair or replacement of 2011 and 2012 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.

### 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 2019 to support employees with an active employment status on December 1, 2018. This base amount is increased proportionately for support employee 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 \$857,030 is budgeted to provide for the replacement of the roof at Ouachita High School.
- As part of the planned relocation of the Central Office administration facilities, the purchase of a secure data building is estimated to cost \$450,000 to move district-wide servers and internet access points to the new location.
- An additional \$100,000 is budgeted for the replacement of school video cameras for safety.

### 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. This budget has decreased about \$150,000 due to the relocation and restructuring of the alternative school program, now known as The Ouachita Parish Academy for Learning (OPAL).

## **Other Financing Sources (Uses):**

An operating transfer received from the General Fund is budgeted for \$300,000 to assist with facility and equipment support.

## **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 to pay 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 1<sup>st</sup> each year within each school district. Collections are currently disbursed at a split of 70.1% and 29.9% to Ouachita and Monroe City school boards, respectively. The distributions of tax collections to employees are dedicated in the following percentages for each employee class by the taxing proposition:

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

<b>1968 Sales Tax</b>	<b>Actual 2016-2017</b>	<b>Actual (Unaudited) 2017-2018</b>	<b>Original Budget 2018-2019</b>
Revenues	\$ 11,071,829	\$ 10,863,528	\$ 10,818,875
Expenditures	(11,122,157)	(10,892,354)	(10,847,595)
Excess Revenues (Expenditures)	(50,328)	(28,826)	(28,720)
Beginning Fund Balance	1,957,859	1,907,261	1,878,435
Ending Fund Balance	\$ 1,907,261	\$ 1,878,435	\$ 1,849,715

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 “13<sup>th</sup> 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, revenue is projected to decrease by about 0.4%, based on recent 3-year average trend. 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 referendum.

**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 “14<sup>th</sup> check” supplement in proportion to the supplements above.

<b>1995 Sales Tax</b>	<b>Actual 2016-2017</b>	<b>Actual (Unaudited) 2017-2018</b>	<b>Original Budget 2018-2019</b>
Revenues	\$ 15,381,109	\$ 15,062,636	\$ 15,019,608
Expenditures	(15,592,390)	(15,058,086)	(15,015,023)
Excess Revenues (Expenditures)	(212,281)	4,550	4,585
Beginning Fund Balance	6,263,642	6,052,361	6,056,911
Ending Fund Balance	\$ 6,052,361	\$ 6,056,911	\$ 6,061,496

**Explanation of Net Change in Fund Balance –**

- No major change in fund balances anticipated. However, revenues are projected to decrease by about 0.3%, as indicated by the recent trend over the past 3 years. 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. Voters originally approved this 1% tax 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.

<b>West Ouachita Sales Tax</b>	<b>Actual 2016-2017</b>	<b>Actual (Unaudited) 2017-2018</b>	<b>Original Budget 2018-2019</b>
Revenues	\$ 12,610,260	\$ 12,395,349	\$ 12,364,717
Expenditures	(1,144,155)	(1,409,696)	(3,528,000)
Other Financing Uses	(9,591,144)	(9,227,757)	(9,200,875)
Excess Revenues (Expenditures)	1,874,961	1,792,420	(364,158)
Beginning Fund Balance	8,738,082	10,613,043	12,405,463
Ending Fund Balance	\$ 10,613,043	\$ 12,405,463	\$ 12,041,305

**Explanation of Net Change in Fund Balance –**

- A decrease of 0.2% in revenue is estimated based on recent trends.
- 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 - \$3,528,000. Budgeted expenditures include completion of the following:
  - West Ouachita High School baseball field renovations
  - Drainage work at various schools
  - Demolition of vacant buildings recently acquired surrounding West Monroe High School
  - A portion of the cost of renovations to the old OPAC facility in West Monroe to relocate the Central Office administrative offices in 2020.
- In 2018-19, \$9,235,875 of the budgeted \$12.3 million in revenue will be applied to the principal and interest payments of the following outstanding bond issues:
  - \$54,870,000 in five (5) outstanding sales tax revenue bond issues in the West Ouachita School District,

- The sinking fund payments for the future payoff of \$10,000,000 in School District No.1 qualified school construction bonds (QSCBs) issued in 2010 used for west-side construction, and
- \$7,945,000 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.

<b>Child Nutrition Program</b>	<b>Actual 2016-2017</b>	<b>Actual (Unaudited) 2017-2018</b>	<b>Original Budget 2018-2019</b>
Revenues	\$ 11,334,162	\$ 10,981,262	\$ 11,859,164
Expenditures	(9,969,397)	(9,570,392)	(11,249,202)
Excess Revenues (Expenditures)	1,364,765	1,410,870	609,962
Beginning Fund Balance	2,860,899	4,225,664	5,636,534
Ending Fund Balance	\$ 4,225,664	\$ 5,636,534	\$ 6,246,496

**Explanation of Net Change in Fund Balance –**

- An increase in 8% in revenues is anticipated due to an increase in federal reimbursement rates.
- Expenditure increases are partly due to retirement contribution rates increasing 0.4% and increase in commodities and food costs.

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 \$2.28 million at the end of 2018-19.

**Title I Programs**

These federal funds are awarded through the State by the federal Elementary and Secondary Education Act (ESSA). These funds are designated to meet the special needs of educationally challenged students at schools with the highest percentage demographic of economically disadvantaged 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.

<b>Title I Grants</b>	<b>Actual 2016-2017</b>	<b>Actual (Unaudited) 2017-2018</b>	<b>Original Budget 2018-2019</b>
Revenues	\$ 5,652,830	\$ 6,548,399	\$ 8,190,979
Expenditures & Other Financing Uses	(5,652,830)	(6,548,399)	(8,190,979)
Excess Revenues (Expenditures)	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

Programs included in the Title I Programs are Title I, Part A, Title I Redesign Planning Grant 1003a, Title I TAP Expansion 1003a, Title I Redesign Planning RD1, Title I Part C - Migrant Education, and Direct Student Services.

**Explanation of Net Change in Revenues and Expenditures –**

- 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 \$1,386,574 more than the previous year. According to the LDE, the amount allocated at the beginning of 2018-19 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 Round 1 grant was awarded \$955,854 with a grant period ending date of September 30, 2019. A Direct Student Services grant dated July 1, 2018 and ending September 30, 2019 was awarded to Ouachita Parish for Riser Elementary, Riser Middle, Riverbend Elementary, Richwood Middle, Shady Grove Elementary and West Monroe High School.

**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.

<b>Special Education Grants</b>	<b>Actual 2016-2017</b>	<b>Actual (Unaudited) 2017-2018</b>	<b>Original Budget 2018-2019</b>
Revenues	\$ 5,012,856	\$ 4,787,853	\$ 4,308,090
Expenditures & Other Financing Uses	(5,012,856)	(4,787,853)	(4,308,090)
Excess Revenues (Expenditures)	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

Programs included in the Special Education Grant Programs are IDEA Part B, IDEA Preschool, High Cost Services, and Jobs for American’s Graduates-Aim High.

**Explanation of Net Change in Fund Balance –**

- For grants funded on a reimbursement basis, budgeted revenues will always equal budgeted expenditures.
- A 10% decrease is initially budgeted in this year’s special education grant programs, which includes all of the programs listed above. This is difference of \$479,763 from the amount

allocated and expended in 2017-18. The difference is primarily due to the initial reduction of IDEA B Part A funds of \$442,657. 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. Rollover funds will be budgeted at the time they are allocated by the LA Dept of Ed.

**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.

<b>Other Federal Grants</b>	<b>Actual 2016-2017</b>	<b>Actual (Unaudited) 2017-2018</b>	<b>Original Budget 2018-2019</b>
Revenues	\$ 2,200,098	\$ 2,370,243	\$ 2,197,565
Expenditures & Other Financing Uses	(2,200,098)	(2,370,243)	(2,197,565)
Excess Revenues (Expenditures)	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

**Explanation of Net Change in Fund Balance –**

- For grants funded on a reimbursement basis, budgeted revenues will always equal budgeted expenditures. A decrease in federal revenues of \$172,678 is projected for 2018-19
- 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 2018-19 allocations are estimated as follows:
  - Title II – Math and Science Partnership funds were not allocated – a decrease of \$27,583.
  - Title II – Improving Teacher Quality – reduced allocation of \$260,717. Reduced annual allocation and roll-over funds from prior year not released at this date.
  - Title IV – SSAE funds increased \$78,561 representing carryover of prior year's unspent funds.
  - Career Technical Education Funds – a \$29,196 reduction, supplemental funding allocations not made to date.
  - Safe Routes To School – increase \$14,871 representing additional funds remaining from original awards in prior years for Shady Grove, Jack Hayes, and Riser Elementary programs.

**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. These funds include Education Excellence Funds, Cecil J. Picard LA-4 Early Childhood Education Program, 8(g) funds for Preschool and Believe and Prepare, Non-public textbooks, Medicaid Direct Services, and Medicate Student Health Services.

<b>State Grants</b>	<b>Actual 2016-2017</b>	<b>Actual (Unaudited) 2017-2018</b>	<b>Original Budget 2018-2019</b>
Revenues	\$ 3,070,980	\$ 2,106,021	\$ 2,152,585
Expenditures	(2,107,326)	(2,078,946)	(2,130,252)
Other Use of Funds	-	(483,426)	-
Excess Revenues (Expenditures)	963,654	(456,351)	22,333
Beginning Fund Balance	2,774,290	3,737,944	3,281,593
Ending Fund Balance	\$ 3,737,944	\$ 3,281,593	\$ 3,303,926

**Explanation of Net Change in Fund Balance –**

- For grants funded on a reimbursement basis, budgeted revenues will always equal budgeted expenditures. Revenues and expenditures in State Grant Funds are expected to be level with prior year amounts.
- 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 2018-19 fiscal year is \$169,125,000. Revenues restricted for making debt service payments in the East Ouachita School District are derived from a 30-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.

<b>Debt Service Fund</b>	<b>Actual 2016-2017</b>	<b>Actual (Unaudited) 2017-2018</b>	<b>Original Budget 2018-2019</b>
Revenues	\$ 7,902,143	\$ 9,308,048	\$ 8,120,963
Expenditures	(17,993,097)	(17,579,868)	(17,801,325)
Other Financing Sources (Uses)	6,005,402	9,312,810	9,200,875
Excess Revenues (Expenditures)	(4,085,552)	1,040,990	(479,487)
Beginning Fund Balance	20,174,495	16,088,944	17,129,934
Ending Fund Balance	\$ 16,088,943	\$ 17,129,934	\$ 16,650,447

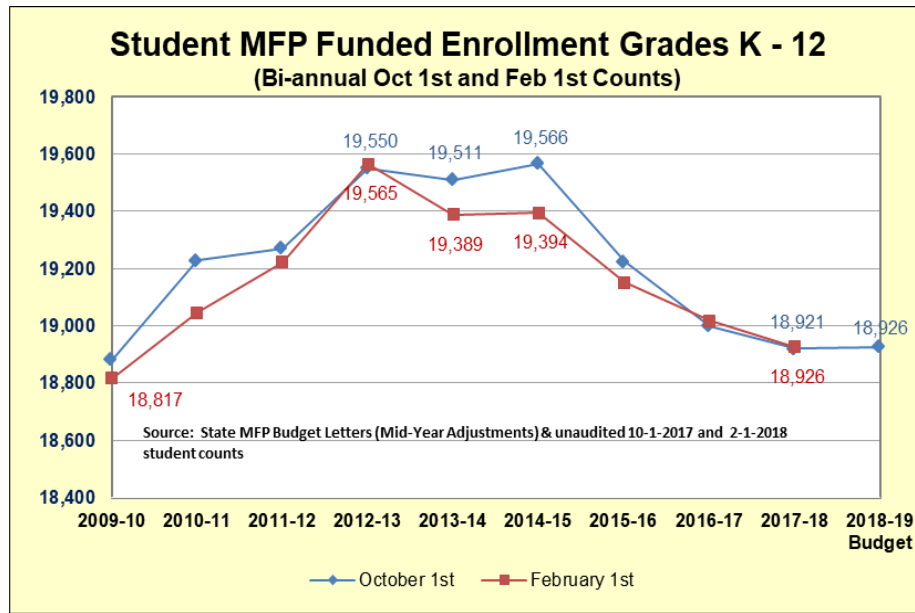
**Explanation of Net Change in Fund Balance –**

Revenues for debt financing is the result of the School Board reducing the millage rate in the East Ouachita Parish School District from 33.2 mills to 30.0 mills due to the 6.5% increase in property assessments on the 2017 tax roll and the additional resources are not needed to fund 2019 debt service payments.

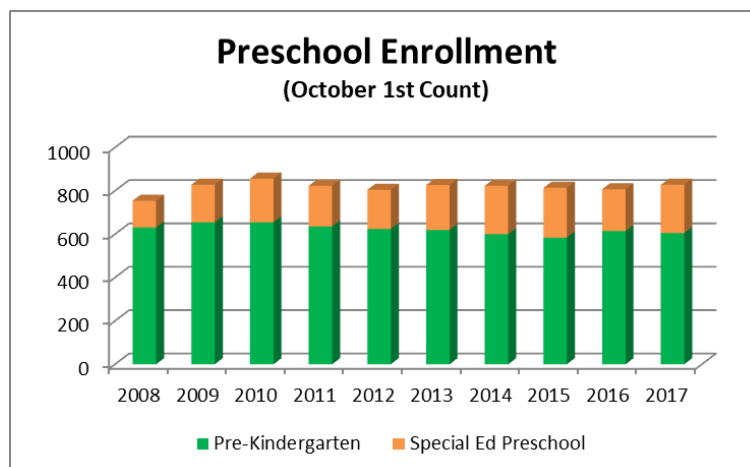
Debt service expenditures are expected to be stable in 2018-19 and in line with prior year's payments. No new debt financing or refinancing are planned for 2018-19. Management continues to evaluate the interest rate environment to determine if future refunding will provide the best cost-savings to tax payers.

### Student Enrollment Trends

Total *projected* student enrollment for the 2018-19 school year is based on the prior school year's February 1, 2018 count. At 18,926 students, this is an increase of 5 students from the prior year's October 1<sup>st</sup> enrollment count. This graph illustrates student enrollment for students in grades Kindergarten through 12<sup>th</sup> for the past 10 years comparing the MFP funded enrollment counts on October 1<sup>st</sup> to February 1<sup>st</sup> of each school session.



In 2018-19 the School Board will continue to 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 1<sup>st</sup> each school year. Total prekindergarten students served in 2017-18 was 827 compared to 807 in the previous fiscal year.



The overall change in student enrollments is shown in the following chart by total of each school feeder-zone community over the past five years:

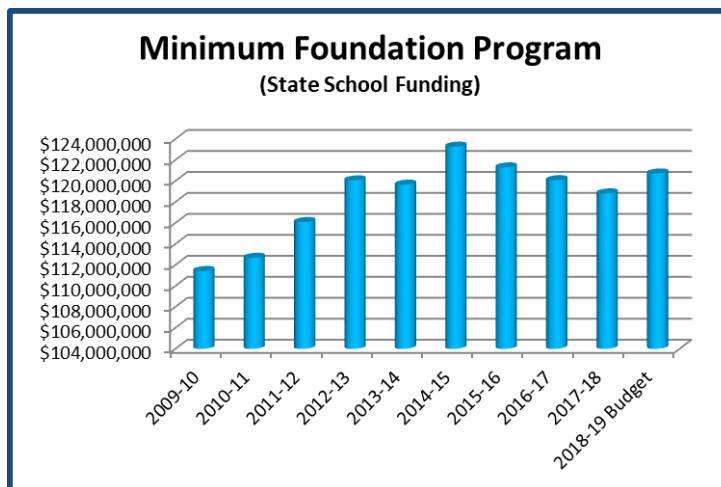
<b>Student Enrollment* by Community (School Feeder Zones)</b>												
<small>(Source: Louisiana Department of Education Student Information System Reports)</small>												
Feeder Zone	October 1st											
	Total	2017		2016		2015		2014		2013		2012
	5-Year Change	Enrolled	Change	Enrolled	Change	Enrolled	Change	Enrolled	Change	Enrolled	Change	Enrolled
West Monroe	(454)	7,817	(114)	7,931	(98)	8,029	(321)	8,350	131	8,219	(52)	8,271
Ouachita	(35)	4,304	39	4,265	(54)	4,319	47	4,272	(37)	4,309	(30)	4,339
West Ouachita	(95)	3,766	(117)	3,883	19	3,864	16	3,848	29	3,819	(42)	3,861
Richwood	(415)	1,915	36	1,879	(92)	1,971	(199)	2,170	(129)	2,299	(31)	2,330
Sterlington	332	1,605	45	1,560	53	1,507	110	1,397	37	1,360	87	1,273
Home services	19	119	24	95	(24)	119	(10)	129	4	125	25	100
<b>Total</b>	<b>(648)</b>	<b>19,526</b>	<b>(87)</b>	<b>19,613</b>	<b>(196)</b>	<b>19,809</b>	<b>(357)</b>	<b>20,166</b>	<b>35</b>	<b>20,131</b>	<b>(43)</b>	<b>20,174</b>

\* 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 1<sup>st</sup> and adjusted for student counts on February 1<sup>st</sup> 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 in 2014-15, 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.

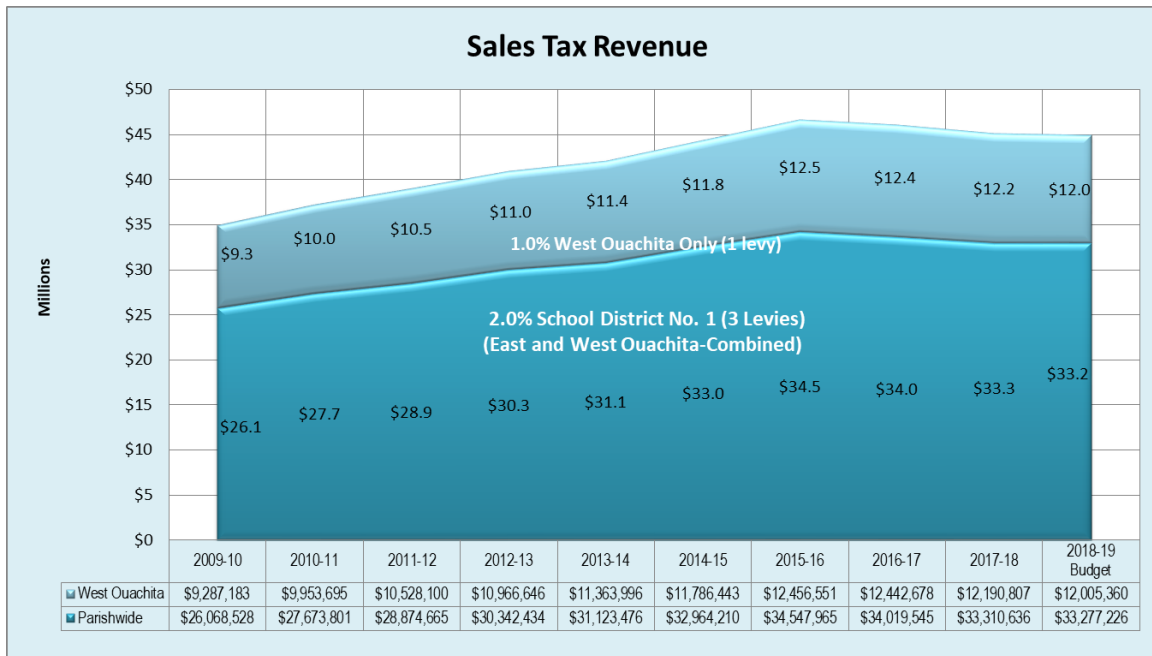
This chart shows the decline in state MFP formula funding each fiscal year since 2014-15. The highest level of funding in 2014-15 correlates to the School Board's highest base student enrollment count and the increase in the state funded MFP per pupil allocation from \$3,855 to \$3,961. The declines since are attributed primarily to the decline in student enrollment. In 2017-18 the decrease in funding was primarily the result of a decline in add-on funding weights for students of certain student demographics equivalent to approximately 123 students and a higher relative funding wealth. However, the preliminary state MFP funding letter for 2018-19 indicates an increase in the add-on demographic weights equal to about 386 students and a lower relative wealth. No estimates are included for changes in base student enrollment in 2018-19.



### Sales Taxes

Sales tax collections for the Ouachita Parish School Board account for approximately 19.9% of total operating revenues. This is a decrease of about 0.48% 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 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 2018-19 are shown in the graph on the next page. Revenues in 2009-10 dropped due to the onset-of the national recession. Sales tax revenues rebounded in 2011-12 and peaked in 2015-16, which is representative of slow, steady growth in the local economy.



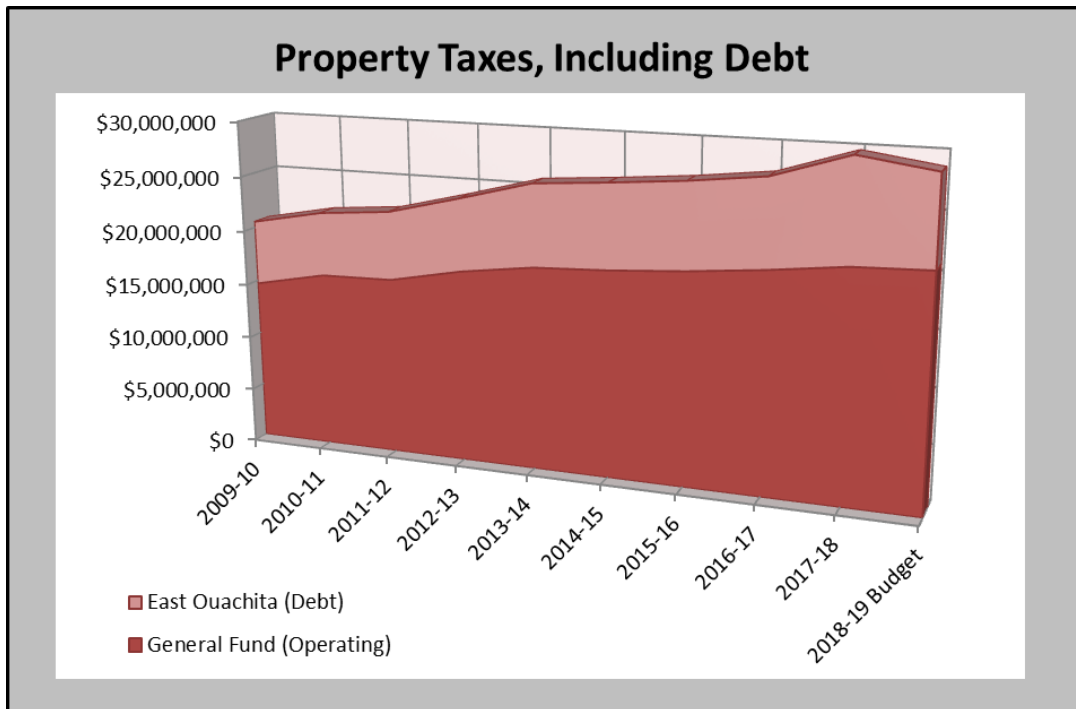
However, historic flooding occurred in March of 2016, which started the decline in local collections, in addition to taxpayers steadily increasing utilization of the internet to purchase goods in a global, technology-enhanced economy and marketplace. Increases in sales tax purchases over the internet are 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. In 2018, the federal government cleared the way for states to begin the process of collecting sales taxes for sales conducted online originating in other states. However, not all vendors who market and sell goods over the internet are equipped to collect and remit sales taxes to all state taxing authorities. Although we do anticipate future revenue growth to resume, it will be slow as businesses begin the process of setting up their sales tax reporting procedures. The Louisiana Department of Revenue projects to have their online software in place to aid in the collection of sales tax revenue from out-of-state businesses and start making distributions to local tax collectors starting in 2019.

**Property Tax Collections**

Revenues from property tax collections account for approximately 12.7% 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 parish-wide 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 for the first time in 2017; collections of this tax are deposited in the

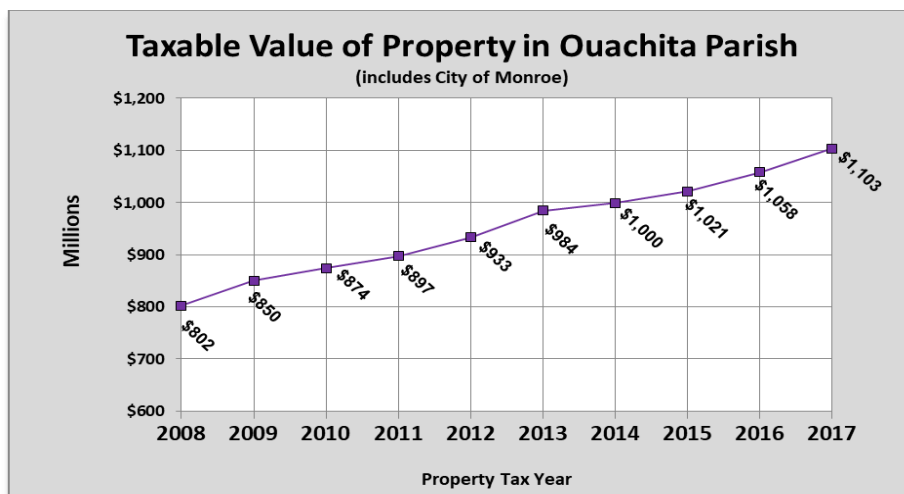
East Ouachita School District Debt Service Fund to pay the annual principal and interest payments on outstanding bonded debt for the district. The Sheriff's Office remits collections to the School Board monthly beginning in December each year until all taxes for the year are collected.

The chart on the next page show total property tax revenue received by the School Board for the previous 9 years and estimated for 2018-19. Property taxes have been a stable resource for the School Board with a slower steady growth pattern of 2-3.0% annually since 2013-14. In 2017-18 property tax revenue increased approximately 7.76% over the prior year primarily due to increased assessments in the East District as well as the increase in the tax levy from 30 to 33.2 mills for debt service. A decrease is budgeted in 2018-19 due to the resulting decrease of property tax levy from 33.2 to 30.0 mills on the 2018 tax roll approved by the School Board in July 2018 for debt service.



**Property Tax Assessments**

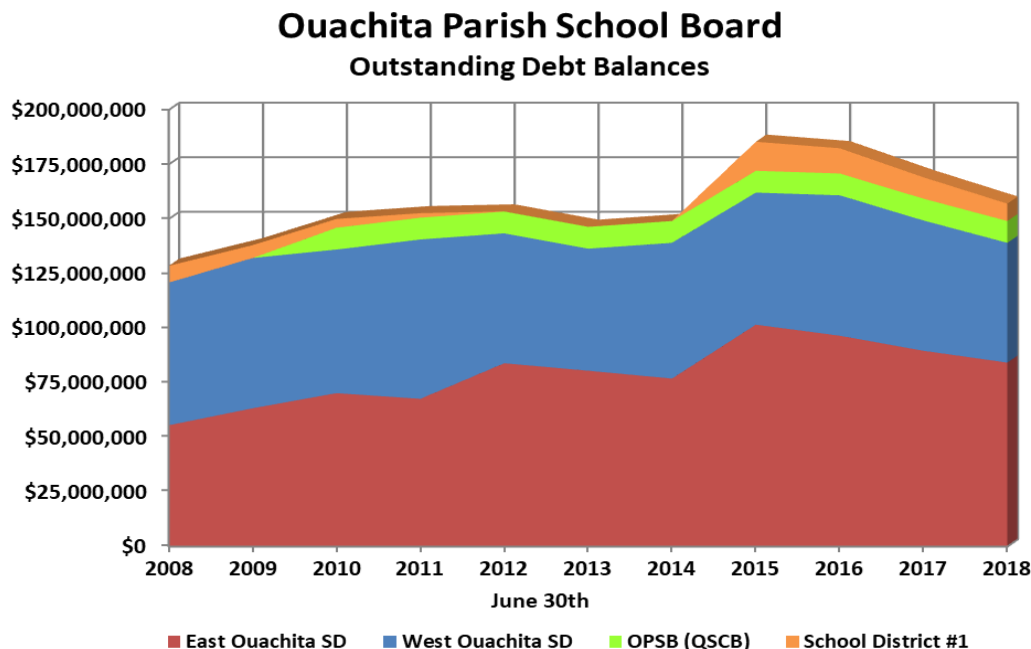
The Ouachita Parish Assessor's Office reassesses property values once every four years. The last full reassessment of parish property was conducted in 2016. The following graph illustrates taxable assessed property values for the past 10 years. Property values have steadily rose during this period. The taxable assessed value of property in Ouachita Parish As of January 1, 2017 was \$1,103,425,175.



### **Changes in Debt**

The following chart shows the change in balances of outstanding long-term debt over the past 9 years and the projected balance at the end of 2018-19.

The total estimated principal balance of bonded debt as of June 30, 2018 is \$169,125,000 and is projected to drop to about \$157,045,000 at the end of 2018-19.



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 rating of AA- from Standard & Poors for all taxing districts – the East Ouachita School District, West Ouachita School District, and its’ School District No. 1 – 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 2018-19 operating budget, management is continuing to emphasize spending for necessities due to the continued decline and unstable student enrollment over the past few years and expected future increases in cost of employee benefits. Additionally, through the consolidation of four central administrative facilities into one facility, management hopes to achieve efficiencies in operating costs and time management as well as improve effectiveness. Management will continue to monitor expenditures throughout this year, eliminating unnecessary expenditures where evident, 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 2018-19 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. Additionally 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,

A handwritten signature in blue ink that reads "Don Coker" with a long horizontal flourish extending to the right.

Gerald Don Coker, Ed.D.  
Superintendent

Respectfully submitted,

A handwritten signature in blue ink that reads "Juanita H. Duke" in a cursive style.

Juanita H. Duke, CPA  
Director of Business

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**Ouachita Parish School Board  
Annual Operating Budget  
Fiscal Year 2018-2019**

**FINANCIAL  
SECTION**

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**Ouachita Parish School Board  
Annual Operating Budget  
Most Important Features  
Fiscal Year 2018-2019**

1. A level student enrollment is budgeted for the 2018-19 school year. However, the significant rise in weighted student factors in the state's Minimum Foundation Program funding formula has the School Board projected to receive an increase of approximately \$1.8 million in state school funding.
2. Sales Tax collections are budgeted to be level with prior year revenue collection, which is an anticipated improvement from recent declines seen in the last fiscal period.
3. General Fund property tax collections for the 2018 calendar year are anticipated to increase only by 1.19%. This is off the normal average trend of 3.5% due to the state adjustment made in the allocation of assessed valuations for certain public service properties statewide. East Ouachita Debt Service revenue is expected to decline due to change in millage rate from 33.2 to 30.0 mills on the 2018 tax roll.
4. Teachers Retirement System employer contribution rate will increase from 26.6% to 26.7% for 2018-19. This is a 0.34% increase in retirement cost for instructional and administrative positions over the prior year.
5. School Employees' Retirement System employer contribution rate will increase from 27.6% to 28.0% for 2018-19. This is a 1.45% increase in retirement cost for transportation and maintenance positions over the prior year.
6. Employee health insurance plan premiums are not expected to increase at this time for the upcoming renewal in January 2019, and are not included in this budget.
7. Transportation fuel costs are estimated to increase 15-19%, continuing the upward trend experienced in the later fiscal period.
8. A \$300,000 transfer is budgeted from the General Fund to the District #1 Maintenance & Operating Sales Tax Fund to support routine facility maintenance costs.
9. A \$600,000 transfer is budgeted from the General Fund to the School Board's Internal Service funds for Self-Insurance and Workers Compensation benefits to restore and manage risk exposure.
10. A \$200,000 transfer is budgeted from the General Fund to the Internal Service/Centralized Printing Fund to cover excess staffing costs not covered by program fees.
11. Ending fund balance in the General Fund is projected to be 13.35% 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.
12. Capital spending for the consolidation of central administrative facilities is underway and is projected to be funded over two fiscal periods with remaining West Ouachita School District sales tax revenue bond proceeds, current resources from the District #1 M&O Sales Tax and the West Ouachita Sales Tax funds, General Funds, and the proceeds from the sale of existing central office administrative properties located within the City of Monroe. Completion is estimated for the year 2020.

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**Ouachita Parish School Board  
Combined Operating Budget  
Fiscal Year 2018-19**

<b>Budget Summary by Function</b>					
	General Fund	District No. 1 M&O Sales Tax	Special Revenue Funds	Debt Service Funds	Total Operating Budget
<b>Revenues:</b>					
Local Sources	\$ 23,465,561	\$ 7,582,786	\$ 40,443,763	\$ 8,120,963	\$ 79,613,073
State Sources	120,236,585	-	2,404,429	-	122,641,014
Federal Sources	265,598	-	24,063,391	-	24,328,989
Total Revenues	\$ 143,967,744	\$ 7,582,786	\$ 66,911,583	\$ 8,120,963	\$ 226,583,076
<b>Expenditures</b>					
Regular Programs	\$ 58,571,412	\$ 626,136	\$ 12,659,101	\$ -	\$ 71,856,649
Special Education Programs	12,981,676	439,716	3,388,168	-	16,809,560
Vocational (CTE) Programs	3,029,773	42,244	774,394	-	3,846,411
Other Instructional Programs	5,670,102	1,228,201	1,696,467	-	8,594,770
Special Programs	562,393	5,238	5,296,576	-	5,864,207
Pupil Support Services	9,053,390	901,046	3,210,998	-	13,165,434
Instructional Staff Services	8,244,947	1,062,769	8,195,941	-	17,503,657
General Administration	1,460,056	46,644	278,412	275,000	2,060,112
School Administration	11,601,927	102,472	1,746,416	-	13,450,815
Business Services	1,595,062	35,316	1,059,231	-	2,689,609
Plant Services	16,526,428	1,849,372	1,966,132	-	20,341,932
Student Transportation Services	9,477,170	296,867	1,767,827	-	11,541,864
Central Services	3,056,001	24,924	210,037	-	3,290,962
Food Services	1,165,627	231,805	12,044,783	-	13,442,215
Community Service Programs	28,351	-	-	-	28,351
Facility Acquisition & Construction	293,224	1,349,430	3,172,223	-	4,814,877
Debt Service	2,500	-	-	17,526,325	17,528,825
Total Expenditures	\$ 143,320,039	\$ 8,242,180	\$ 57,466,706	\$ 17,801,325	\$ 226,830,250
<b>EXCESS (deficiency) OF REVENUES OVER EXPENDITURES</b>					
	647,705	(659,394)	9,444,877	(9,680,362)	(247,174)
<b>Other Sources (Uses)</b>					
Other Sources of Funds	\$ 47,668	\$ 300,000	\$ 35,000	\$ 9,235,875	\$ 9,618,543
Other Uses of Funds	(1,801,798)	-	(9,235,875)	(35,000)	(11,072,673)
Total Other Sources (Uses)	\$ (1,754,130)	\$ 300,000	\$ (9,200,875)	\$ 9,200,875	\$ (1,454,130)
<b>Net Change in Fund Balance</b>	\$ (1,106,425)	\$ (359,394)	\$ 244,002	\$ (479,487)	\$ (1,701,304)
<b>Beginning Fund Balance</b>	\$ 20,209,705	\$ 18,774,297	\$ 29,258,936	\$ 17,129,934	\$ 85,372,872
<b>Ending Fund Balance</b>	\$ 19,103,280	\$ 18,414,903	\$ 29,502,938	\$ 16,650,447	\$ 83,671,568
Fund Balance as a percentage of Total Expenditures	13.33%	223.42%	51.34%	93.53%	36.89%

**Ouachita Parish School Board  
Combined Operating Budget  
Fiscal Year 2018-19**

Budget Summary by Object					
	General Fund	District No. 1 M&O Sales Tax	Special Revenue Funds	Debt Service Funds	Total Operating Budget
<b>Revenues:</b>					
Local sources	\$ 23,465,561	\$ 7,582,786	\$ 40,443,763	\$ 8,120,963	\$ 79,613,073
State sources	120,236,585	-	2,404,429	-	122,641,014
Federal sources	265,598	-	24,063,391	-	24,328,989
Total Revenues	<u>143,967,744</u>	<u>7,582,786</u>	<u>66,911,583</u>	<u>8,120,963</u>	<u>226,583,076</u>
<b>Expenditures:</b>					
Salaries	\$ 79,874,160	\$ 2,563,842	\$ 35,416,373	\$ -	\$ 117,854,375
Employee Benefits	47,822,226	927,252	7,652,555	-	56,402,033
Purchased Professional Services	2,059,890	217,080	979,824	3,800	3,260,594
Purchased Property Services	1,545,962	1,801,785	3,353,034	-	6,700,781
Other Purchased Services	2,472,369	63,600	1,175,327	-	3,711,296
Supplies	8,822,221	2,213,621	8,146,027	-	19,181,869
Property	619,128	450,000	714,966	-	1,784,094
Miscellaneous	<u>104,083</u>	<u>5,000</u>	<u>28,600</u>	<u>17,797,525</u>	<u>17,935,208</u>
Total Expenditures	<u>\$ 143,320,039</u>	<u>\$ 8,242,180</u>	<u>\$ 57,466,706</u>	<u>\$ 17,801,325</u>	<u>\$ 226,830,250</u>
Other Sources of Funds	\$ 47,668	\$ 300,000	\$ 35,000	\$ 9,235,875	\$ 9,618,543
Other Uses of Funds	<u>(1,801,798)</u>	<u>-</u>	<u>(9,235,875)</u>	<u>(35,000)</u>	<u>(11,072,673)</u>
Total Other Sources (Uses)	<u>\$ (1,754,130)</u>	<u>\$ 300,000</u>	<u>\$ (9,200,875)</u>	<u>\$ 9,200,875</u>	<u>\$ (1,454,130)</u>
Net Change in Fund Balance	\$ (1,106,425)	\$ (359,394)	\$ 244,002	\$ (479,487)	\$ (1,701,304)
Beginning Fund Balance	<u>\$ 20,209,705</u>	<u>\$ 18,774,297</u>	<u>\$ 29,258,936</u>	<u>\$ 17,129,934</u>	<u>\$ 85,372,872</u>
Ending Fund Balance	<u>\$ 19,103,280</u>	<u>\$ 18,414,903</u>	<u>\$ 29,502,938</u>	<u>\$ 16,650,447</u>	<u>\$ 83,671,568</u>
Fund Balance Classification					
<b>Unspendable Fund Balance</b>					
Inventory			\$ 112,215		\$ 112,215
<b>Restricted Fund Balance</b>					
Workmen's compensation surety	\$ 625,000				625,000
Debt service	924,841		939,668	\$ 16,650,447	18,514,956
Salaries and benefits			7,911,211		7,911,211
School food service			6,134,281		6,134,281
Special education services			2,696,466		2,696,466
<b>Committed Fund Balance</b>					
Capital Improvements		\$ 7,127,292	995,000		8,122,292
Equipment Repairs & Maintenance		97,721			97,721
Instructional Programs		4,886,395			4,886,395
Major Equipment Repairs	1,000,000				1,000,000
Mandated Costs		3,587,923			3,587,923
Salary Supplements		2,715,572			2,715,572
School Instructional Funds	-				-
16th Section Land Timber Reserve	21,540				21,540
<b>Assigned Fund Balance</b>					
Drivers Education	369,441				369,441
Gifted and Talented Instruction	66,040				66,040
Special Education Funds	116,706				116,706
Scholarship Funds	4,996				4,996
Student support services			607,460		607,460
West-side operations and maintenance			10,106,637		10,106,637
<b>Unassigned Fund Balance</b>	<u>15,974,716</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,974,716</u>
Total Ending Fund Balance	<u>\$ 19,103,280</u>	<u>\$ 18,414,903</u>	<u>\$ 29,502,938</u>	<u>\$ 16,650,447</u>	<u>\$ 83,671,568</u>

**Ouachita Parish School Board  
Annual Operating Budget  
Fiscal Year 2018-2019**

# **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 2018-19**

<b>Budget Summary by Function</b>					
	2017-2018			2018-2019	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
<b>Revenues</b>					
Local Revenues	\$ 23,238,540	\$ 23,194,219	-0.2%	<b>\$ 23,465,561</b>	1.2%
State Revenues	118,119,624	118,255,777	0.1%	<b>120,236,585</b>	1.7%
Federal Revenues	<u>247,895</u>	<u>233,728</u>	<u>-5.7%</u>	<b><u>265,598</u></b>	<b>13.6%</b>
Total Revenues	\$ 141,606,059	\$ 141,683,724	0.1%	<b>\$ 143,967,744</b>	1.6%
<b>Expenditures</b>					
Regular Programs	\$ 58,619,439	\$ 57,521,868	-1.9%	<b>\$ 58,571,412</b>	1.8%
Special Education Programs	13,204,266	12,973,805	-1.7%	<b>12,981,676</b>	0.1%
Vocational (CTE) Programs	2,993,169	2,897,087	-3.2%	<b>3,029,773</b>	4.6%
Other Instructional Programs	5,792,580	5,620,382	-3.0%	<b>5,670,102</b>	0.9%
Special Programs	234,758	456,660	94.5%	<b>562,393</b>	23.2%
Pupil Support Services	9,200,907	9,041,822	-1.7%	<b>9,053,390</b>	0.1%
Instructional Staff Services	7,830,016	7,758,881	-0.9%	<b>8,244,947</b>	6.3%
General Administration	1,475,216	1,371,748	-7.0%	<b>1,460,056</b>	6.4%
School Administration	12,040,542	11,801,246	-2.0%	<b>11,601,927</b>	-1.7%
Business Services	1,602,020	1,451,882	-9.4%	<b>1,595,062</b>	9.9%
Plant Services	17,127,048	16,677,770	-2.6%	<b>16,526,428</b>	-0.9%
Student Transportation Services	9,453,573	9,447,643	-0.1%	<b>9,477,170</b>	0.3%
Central Services	3,152,140	2,960,425	-6.1%	<b>3,056,001</b>	3.2%
Food Services	1,208,277	1,162,091	-3.8%	<b>1,165,627</b>	0.3%
Community Service Programs	29,426	28,351	-3.7%	<b>28,351</b>	0.0%
Facility Acquisition and Construction	42,000	1,437	-96.6%	<b>293,224</b>	20305.3%
Debt Service	<u>7,500</u>	<u>2,500</u>	<u>-66.7%</u>	<b><u>2,500</u></b>	<b>0.0%</b>
Total Expenditures	\$ 144,012,877	\$ 141,175,598	-2.0%	<b>\$ 143,320,039</b>	1.5%
Other Sources of Funds	\$ 516,627	\$ 530,484	2.7%	<b>\$ 47,668</b>	-91.0%
Other Uses of Funds	<u>(1,521,808)</u>	<u>(1,595,394)</u>	<u>4.8%</u>	<b><u>(1,801,798)</u></b>	<b>12.9%</b>
Total Other Sources (Uses)	\$ (1,005,181)	\$ (1,064,910)	5.9%	<b>\$ (1,754,130)</b>	<b>64.7%</b>
Net Change in Fund Balance	\$ (3,411,999)	\$ (556,784)	-83.7%	<b>\$ (1,106,425)</b>	98.7%
Beginning Fund Balance	\$ 20,766,489	\$ 20,766,489	0.0%	<b>\$ 20,209,705</b>	-2.7%
Ending Fund Balance	<u>\$ 17,354,490</u>	<u>\$ 20,209,705</u>	<u>16.5%</u>	<b><u>\$ 19,103,280</u></b>	<b><u>-5.5%</u></b>
Fund Balance as a Percentage of Total Expenditures	12.05%	14.32%		13.33%	

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

<b>Budget Summary by Object</b>					
	2017-2018			2018-2019	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
<b>Revenues</b>					
Local Sources	\$ 23,238,540	\$ 23,194,219	-0.2%	\$ 23,465,561	1.2%
State Sources	118,119,624	118,255,777	0.1%	120,236,585	1.7%
Federal Sources	<u>247,895</u>	<u>233,728</u>	<u>-5.7%</u>	<u>265,598</u>	<u>13.6%</u>
<b>Total Revenues</b>	<b>\$ 141,606,059</b>	<b>\$ 141,683,724</b>	<b>0.1%</b>	<b>\$ 143,967,744</b>	<b>1.6%</b>
<b>Expenditures</b>					
Salaries	\$ 79,971,161	\$ 79,189,891	-1.0%	\$ 79,874,160	0.9%
Employee Benefits	48,356,966	47,596,884	-1.6%	47,822,226	0.5%
Professional Services	2,091,707	1,890,342	-9.6%	2,059,890	9.0%
Property Services	1,584,497	1,768,173	11.6%	1,545,962	-12.6%
Other Purchased Services	2,529,564	2,267,754	-10.4%	2,472,369	9.0%
Supplies	8,957,032	7,981,020	-10.9%	8,822,221	10.5%
Property	415,853	386,237	-7.1%	619,128	60.3%
Miscellaneous	<u>106,097</u>	<u>95,297</u>	<u>-10.2%</u>	<u>104,083</u>	<u>9.2%</u>
<b>Total Expenditures</b>	<b>\$ 144,012,877</b>	<b>\$ 141,175,598</b>	<b>-2.0%</b>	<b>\$ 143,320,039</b>	<b>1.5%</b>
Other Sources of Funds	\$ 516,627	\$ 530,484	2.7%	\$ 47,668	-91.0%
Other Uses of Funds	<u>(1,521,808)</u>	<u>(1,595,394)</u>	<u>4.8%</u>	<u>(1,801,798)</u>	<u>12.9%</u>
<b>Total Other Sources (Uses)</b>	<b>\$ (1,005,181)</b>	<b>\$ (1,064,910)</b>	<b>5.9%</b>	<b>\$ (1,754,130)</b>	<b>64.7%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (3,411,999)</b>	<b>\$ (556,784)</b>	<b>-83.7%</b>	<b>\$ (1,106,425)</b>	<b>98.7%</b>
Beginning Fund Balance	\$ 20,766,489	\$ 20,766,489	0.0%	\$ 20,209,705	-2.7%
Ending Fund Balance	<u>\$ 17,354,490</u>	<u>\$ 20,209,705</u>	<u>16.5%</u>	<u>\$ 19,103,280</u>	<u>-5.5%</u>
<b>Fund Balance Classification</b>					
<b>Restricted Fund Balance</b>					
Workmen's Compensation Surety	\$ 625,000	\$ 625,000	0.0%	\$ 625,000	0.0%
Debt Service (QSCBs and SD No. 1)	864,842	864,842	0.0%	924,841	6.9%
<b>Committed Fund Balance</b>					
Major Equipment Repairs	1,000,000	754,885	-24.5%	1,000,000	32.5%
School Instructional Funds	-	57,808	100.0%	-	-100.0%
16th Section Land Timber Reserve	21,540	21,540	0.0%	21,540	0.0%
<b>Assigned Fund Balance</b>					
Drivers Education	332,354	343,522	3.4%	369,441	7.5%
Gifted and Talented Instruction	82,104	76,070	-7.3%	66,040	-13.2%
Special Education Funds	116,706	132,206	13.3%	116,706	-11.7%
Scholarship Funds	4,996	4,996	0.0%	4,996	0.0%
<b>Unassigned Fund Balance</b>	<u>14,306,948</u>	<u>17,328,836</u>	<u>21.1%</u>	<u>15,974,716</u>	<u>-7.8%</u>
<b>Total Ending Fund Balance</b>	<b>\$ 17,354,490</b>	<b>\$ 20,209,705</b>	<b>16.5%</b>	<b>\$ 19,103,280</b>	<b>-5.5%</b>

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>					
1	100-41111	Property Tax - Constitutional	\$ 3,646,918	\$ 3,637,499	\$ 3,680,785
2	100-41112	Property Tax - Renewable	16,981,896	16,958,587	17,160,394
3	100-41114	Property Tax - 1% Sheriff Payments	674,717	664,098	664,098
4	100-41115	Property Tax - Protested Taxes	23,925	23,925	23,925
5	100-41116	Property Tax - Penalty/Interest	30,730	39,141	39,150
6	100-41118	Property Tax - Prior Year	15,300	28,642	28,650
7	804-41200	Funds from Other Governments	16,000	-	1,454
8	808-41200	Funds from Other Governments	28,300	28,300	3,500
9	100-41311	Tuition - Other	-	350	-
10	105-41311	Tuition - Driver's Education Program	160,000	177,295	180,000
11	107-41312	Tuition - Summer Credit Recovery	8,000	8,050	8,050
12	100-41510	Interest on Investments	380,000	362,503	400,000
13	100-41532	Unrealized Gain (Loss) on Investments	150,000	147,401	-
14	100-41541	Earn 16th Sect Property	46,444	46,443	46,443
15	100-41542	Earn Oth Real Property	1,700	2,653	2,748
16	100-41910	Rentals/Leases	24,000	31,674	31,674
17	128-41920	Southern Regional Educational Board	33,963	16,981	-
18	809-41920	Contributions & Donations--TPI-US	7,710	7,710	-
19	824-41920	Contributions & Donations-Riverbend Summer Reading	51,573	20,015	50,907
20	828-41920	Contributions & Donations-The Orchard Group	24,400	24,400	-
21	100-41940	Textbook Sales & Rentals	850	883	883
22	100-41960	Other Local Governments	7,552	7,552	7,552
23	100-41991001	Medicaid - MAC Payments	-	-	186,541
24	100-41993	Refund Pr Yr Expenditures	79,000	77,007	76,991
25	100-41999	Other Misc Revenue	10,000	6,034	6,034
26	110-41999	Other Misc Revenue - Gifted & Talented	230	2,657	2,657
27	117-41999	Other Misc Revenue - State Diploma Funds	1,400	1,529	1,529
28	811-41999	Other Misc Revenue - Monroe City School Board	-	7,616	-
29	100-41999009	Garnishment Fees	4,100	4,886	4,886
30	100-41999012	Reimbursement of Transportation Cost	28,000	28,233	28,233
31	100-41999013	SFS Cost Reimbursement	129,500	121,353	121,353
32	100-41999014	Employee Reimbursement-Cellphone	884	912	912
33	100-41999018	Fingerprinting Fees	20,500	21,430	21,430
34	100-41999024	Employee Reimbursement-Uniforms	2,250	1,976	1,976
35	100-41999041	Bus Use Fees-Outside LEA	15,700	9,194	9,194
36	100-41999042	Restitution	350	1,572	1,572
37	100-41999045	Field Trip Fees	69,000	81,840	81,840
38	100-41999046	Extra Duty Pay Reimbursement	136,000	130,609	130,609
39	100-41999047	Substitute Pay Reimbursement	100,000	112,931	112,931
40	100-41999056	Extended Leave Reimbursement	130,000	147,437	147,437
41	100-41999092	Parapro Test Rebate	1,420	1,720	1,720
42	100-41999094	ACT Test Fees	-	296	-
43	100-41999122	Bus Use Fees - Schools	180,000	182,355	182,355
44	100-41999178	CDL Skills Examiner	-	2,305	2,305
45	100-41999955	Med Flex	12,844	12,843	12,843
46	810-41999031	QSM Grant Revenue-Sterlington Elementary	749	749	-

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
47	810-41999032	QSM Grant Revenue-Sterlington High School	499	499	-
48	810-41999039	QSM Grant Revenue-Woodlawn Middle	742	741	-
49	810-41999053	QSM Grant Revenue-Good Hope Middle School	1,394	1,393	-
50		<b>Total Local Revenues</b>	<b>23,238,540</b>	<b>23,194,219</b>	<b>23,465,561</b>
51	100-43110	Minimum Foundation Program (MFP)	116,506,416	116,600,011	118,773,399
52	123-43110	MFP Supplemental Course	554,601	591,362	499,671
53	124-43110	MFP Career Development	110,194	121,142	82,646
54	127-43110	MFP High Cost Services (Special Needs)	64,641	64,641	-
55	100-43120	16th Section Land Fund Interest	8,956	8,956	8,956
56	100-43190036	WMHS-License Plate	2,700	2,752	2,750
57	100-43230	Professional Improvement Program (PIP)	46,331	46,331	46,331
58	100-43255	NonPublic Textbook Administration	2,250	-	2,250
59	100-43810	Revenue Sharing Const Tax	186,376	186,377	186,377
60	100-43815	Revenue Sharing-Other Taxes	625,344	625,344	625,344
61	100-43910	PIPS Retirement Contributions	11,815	8,861	8,861
62		<b>Total State Revenues</b>	<b>118,119,624</b>	<b>118,255,777</b>	<b>120,236,585</b>
63	100-44330019	JROTC-Navy (OPHS)	72,069	54,400	72,402
64	100-44330036	JROTC-Air Force (WMHS)	103,104	119,631	119,631
65	100-44330046	JROTC-Navy (WOHS)	53,013	39,988	53,856
66	100-44330049	JROTC-Army (RHS)	19,709	19,709	19,709
67		<b>Total Federal Revenues</b>	<b>247,895</b>	<b>233,729</b>	<b>265,598</b>
<b>OTHER FINANCING SOURCES</b>					
68	100-45300	Sale/Disposal of Property	20,597	30,778	30,778
69	100-45320	Insurance Proceeds from Losses	13,214	16,890	16,890
70	100-45220	Operating Transfers In (Medicaid MAC Payments)	482,816	482,816	-
71		<i>Intrafund Transfers within General Fund:</i>			
72	102-45220	<i>Operating Transfers In (Air Conditioning Redemption)</i>	545,304	545,304	245,114
73	107-45220	<i>Operating Transfers In (Credit Recovery)</i>	17,300	17,300	17,300
74	110-45220	<i>Operating Transfers In (Gifted and Talented)</i>	39,000	39,000	39,000
75	128-45220	<i>Operating Transfers In (Southern Regional Ed. Board)</i>	8,722	16,981	-
76	***-45220	<i>Eliminate Intrafund Transfers (In/Out)</i>	(610,326)	(618,585)	(301,414)
77		<b>Total Other Financing Sources</b>	<b>516,627</b>	<b>530,484</b>	<b>47,668</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>					
78	<b>Total Revenues &amp; Other Financing Sources</b>		<b>142,122,686</b>	<b>142,214,209</b>	<b>144,015,412</b>

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>EXPENDITURES</b>					
<b>Instruction - Regular Programs</b>					
79	100-1100-00-000-0 5115	REG ED-AIDES	11,294	11,294	11,294
80	100-1100-00-000-0 5121	REG ED-TEACHER VACANCY	575,172	612,255	612,255
81	100-1100-00-000-0 5122	REG ED-TEMPORARY TEACHER	15,000	16,590	16,590
82	100-1100-00-000-0 5123	REG ED-DAY-BY-DAY SUB TEACHERS	830,444	728,841	828,841
83	100-1100-00-000-0 5124	REG ED-DAY-BY-DAY SUB SUPPORT	200	110	110
84	100-1100-00-000-0 5210	REG ED-GROUP HEALTH	249,886	190,022	190,022
85	100-1100-00-000-0 5211	REG ED-STATE LIFE INS	1,000	964	964
86	100-1100-00-000-0 5225	REG ED-MEDICARE	23,722	19,573	19,573
87	100-1100-00-000-0 5231	REG ED-RETIREMENT-TRSL	88,259	82,569	82,883
88	100-1100-00-000-0 5250	REG ED-UNEMPLOYMENT	5,614	4,816	4,816
89	100-1100-00-000-0 5260	REG ED-WORKERS COMP	31,973	31,973	31,973
90	100-1100-00-062-0 5270	REG ED-GROUP HEALTH-RETIREEES	34,258	31,542	
91	100-1100-00-000-0 5290	REG ED-OTHER EMPL BENEFITS	-	97	97
92	100-1100-00-000-0 5430	REG ED-REPAIRS/MAINT SERV	50,000	-	30,000
93	100-1100-00-000-0 5582	REG ED-TRAVEL	1,000	365	365
94	100-1100-00-000-0 5610	REG ED-MATERIALS & SUPPLIES	40,000	46,196	46,196
95	100-1100-00-000-0 561520	REG ED-TECH SUPPLY/SOFTWARE (ASSET)	5,000	-	-
96	100-1100-00-000-5 5115	REG ED-AIDES	38,238	38,238	38,238
97	100-1100-00-000-5 5210	REG ED-GROUP HEALTH	13,888	14,416	14,416
98	100-1100-00-000-5 5211	REG ED-STATE LIFE INS	12	12	12
99	100-1100-00-000-5 5225	REG ED-MEDICARE	483	502	502
100	100-1105-00-000-0 5211	KINDERGTM-STATE LIFE INS	185	185	185
101	100-1105-00-000-0 5212	KINDERGTM-KMG LIFE INS	647	647	647
102	100-1105-00-000-0 5213	KINDERGTM-HRA 1000	3,000	3,000	3,000
103	100-1105-00-000-0 5214	KINDERGTM-HSA 775	200	200	200
104	100-1105-00-000-0 5225	KINDERGTM-MEDICARE	34,266	33,985	33,985
105	100-1105-00-000-0 5231	KINDERGTM-RETIREMENT-TRSL	675,738	671,186	673,737
106	100-1105-00-000-0 5281	KINDERGTM-SEVERANCE-SICK	10,000	-	7,500
107	100-1105-00-000-5 5112	KINDERGTM-TEACHER	65,657	65,657	65,657
108	100-1105-00-000-5 5210	KINDERGTM-GROUP HEALTH	11,032	11,032	11,032
109	100-1105-00-000-5 5225	KINDERGTM-MEDICARE	974	1,025	1,025
110	100-1105-00-000-5 5231	KINDERGTM-RETIREMENT-TRSL	20,048	20,961	21,041
111	100-1105-00-000-0 5270	KINDERGTM-GROUP HEALTH-RETIREEES	-	229,084	230,000
112	100-1110-00-000-0 5112	ELEM (1-8)-TEACHER	21,710,540	21,654,644	21,763,912
113	100-1110-00-000-0 5130	ELEM (1-8)-EXTRA DUTIES	4,855	3,555	3,555
114	100-1110-00-000-0 5210	ELEM (1-8)-GROUP HEALTH	4,098,444	4,051,163	4,043,163
115	100-1110-00-000-0 5211	ELEM (1-8)-STATE LIFE INS	3,772	3,745	3,745
116	100-1110-00-000-0 5212	ELEM (1-8)-KMG LIFE INS	8,660	8,401	8,401
117	100-1110-00-000-0 5213	ELEM (1-8)-HRA 1000	21,000	21,000	21,000
118	100-1110-00-000-0 5214	ELEM (1-8)-HSA 775	14,270	10,385	10,385
119	100-1110-00-000-0 5225	ELEM (1-8)-MEDICARE	333,365	335,560	337,144
120	100-1110-00-000-0 5239	ELEM (1-8)-RETIREMENT-LASERS	16,329	16,371	16,609
121	100-1110-00-000-0 5281	ELEM (1-8)-SEVERANCE-SICK	147,500	104,551	99,551
122	100-1110-00-000-5 5115	ELEM (1-8)-AIDES	12,521	12,521	12,521
123	100-1110-00-000-5 5130	ELEM (1-8)-EXTRA DUTIES	518	518	518

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
124	100-1110-00-000-5 5210	ELEM (1-8)-GROUP HEALTH	6,081	6,081	6,081
125	100-1110-00-000-5 5225	ELEM (1-8)-MEDICARE	172	173	173
126	100-1110-00-000-5 5231	ELEM (1-8)-RETIREMENT-TRSL	3,742	3,749	3,764
127	100-1110-00-000-0 5270	ELEM (1-8)-GROUP HEALTH-RETIRES	-	2,266,420	2,269,900
128	100-1130-00-000-0 5112	HIGH SCH-TEACHER	8,985,114	8,974,260	9,138,162
129	100-1130-00-000-0 5130	HIGH SCH-EXTRA DUTIES	240	3,040	3,040
130	100-1130-00-000-0 5210	HIGH SCH-GROUP HEALTH	1,652,503	1,647,574	1,647,574
131	100-1130-00-000-0 5211	HIGH SCH-STATE LIFE INS	2,566	2,530	2,530
132	100-1130-00-000-0 5212	HIGH SCH-KMG LIFE INS	3,488	3,155	3,155
133	100-1130-00-000-0 5213	HIGH SCH-HRA 1000	11,000	11,000	11,000
134	100-1130-00-000-0 5214	HIGH SCH-HSA 775	3,902	2,777	2,777
135	100-1130-00-000-0 5225	HIGH SCH-MEDICARE	138,721	139,443	141,819
136	100-1130-00-000-0 5231	HIGH SCH-RETIREMENT-TRSL	2,543,738	2,736,598	2,790,759
137	100-1130-00-000-0 5250	HIGH SCH-UNEMPLOYMENT	20,861	22,868	22,868
138	100-1130-00-000-0 5281	HIGH SCH-SEVERANCE-SICK	50,000	34,188	34,188
139	100-1130-00-000-5 5112	HIGH SCH-TEACHER	118,999	118,999	118,999
140	100-1130-00-000-5 5210	HIGH SCH-GROUP HEALTH	17,629	17,629	17,629
141	100-1130-00-000-5 5212	HIGH SCH-KMG LIFE INS	328	329	329
142	100-1130-00-000-5 5225	HIGH SCH-MEDICARE	1,903	1,851	1,851
143	100-1130-00-000-5 5231	HIGH SCH-RETIREMENT-TRSL	37,878	36,898	37,038
144	100-1130-00-000-0 5270	HIGH SCH-GROUP HEALTH-RETIRES	-	907,005	907,000
145	100-1100-00-074-5 5582	REG ED-TRAVEL-READING INTERVEN	10	23	23
146	100-1110-00-074-5 5112	ELEM (1-8)-TEACHER-READING INTERVEN	602,104	602,104	602,104
147	100-1110-00-074-5 5115	ELEM (1-8)-AIDES-READING INTERVEN	253	253	253
148	100-1110-00-074-5 5210	ELEM (1-8)-GROUP HEALTH-READING INTERVEN	112,632	111,707	111,707
149	100-1110-00-074-5 5211	ELEM (1-8)-STATE LIFE INS-READING INTERVEN	141	139	139
150	100-1110-00-074-5 5212	ELEM (1-8)-KMG LIFE INS-READING INTERVEN	113	113	113
151	100-1110-00-074-5 5225	ELEM (1-8)-MEDICARE-READING INTERVEN	9,230	9,184	9,184
152	100-1110-00-074-5 5231	ELEM (1-8)-RETIREMENT-TRSL-READING INTERVEN	173,740	172,833	173,490
153	100-1110-00-074-5 5281	ELEM (1-8)-SEVERANCE-SICK-READING INTERVEN	2,500	-	-
154	100-1110-00-074-5 5582	ELEM (1-8)-TRAVEL-READING INTERVEN	3,000	2,130	2,130
155	100-1110-00-103-0 5112	ELEM (1-8)-TEACHER-PIPS	2,728	2,728	2,728
156	100-1110-00-103-0 5225	ELEM (1-8)-MEDICARE-PIPS	35	35	35
157	100-1130-00-103-0 5112	HIGH SCH-TEACHER-PIPS	1,417	1,417	1,417
158	100-1130-00-103-0 5225	HIGH SCH-MEDICARE-PIPS	19	19	19
159	100-1110-00-106-5 5112	ELEM (1-8)-TEACHER-READ 180	178,413	177,876	177,876
160	100-1110-00-106-5 5210	ELEM (1-8)-GROUP HEALTH-READ 180	28,847	28,847	28,847
161	100-1110-00-106-5 5211	ELEM (1-8)-STATE LIFE INS-READ 180	531	531	531
162	100-1110-00-106-5 5225	ELEM (1-8)-MEDICARE-READ 180	2,700	2,765	2,765
163	100-1110-00-106-5 5231	ELEM (1-8)-RETIREMENT-TRSL-READ 180	25,811	24,250	24,342
164	100-1130-00-106-5 5112	HIGH SCH-TEACHER-READ 180	77,536	77,536	77,536
165	100-1130-00-106-5 5210	HIGH SCH-GROUP HEALTH-READ 180	13,895	13,895	13,895
166	100-1130-00-106-5 5211	HIGH SCH-STATE LIFE INS-READ 180	13	13	13
167	100-1130-00-106-5 5225	HIGH SCH-MEDICARE-READ 180	1,196	1,200	1,200
168	100-1130-00-106-5 5231	HIGH SCH-RETIREMENT-TRSL-READ 180	24,978	25,031	25,126
169	100-1130-00-111-5 5112	HIGH SCH-TEACHER-CREDIT RECOVERY	31,135	31,135	31,135
170	100-1130-00-111-5 5210	HIGH SCH-GROUP HEALTH-CREDIT RECOVERY	6,971	6,971	6,971
171	100-1130-00-111-5 5225	HIGH SCH-MEDICARE-CREDIT RECOVERY	499	501	501

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
172	100-1130-00-111-5 5231	HIGH SCH-RETIREMENT-TRSL-CREDIT RECOVERY	10,000	10,030	10,068
173					
174	<b>Instruction - Regular Programs Total</b>		<b>57,248,390</b>	<b>56,685,804</b>	<b>57,174,969</b>
<b>School Instructional Fund Allocations</b>					
175	100-1100-85-000-0 5610	REG ED-MATERIALS & SUPPLIES	442,600	29,124	424,053
176	100-1100-85-000-0 5442	REG ED-RENT-EQUIPMENT	-	78,090	-
177	100-1100-85-000-0 5550	REG ED-PRINTING & BINDING	-	146,981	-
178	100-1100-85-000-0 561020	REG ED-TECH SUPPLIES	-	23,469	-
179	100-1100-85-000-0 561520	REG ED-TECH SUPPLY/SOFTWARE (ASSET)	-	92,392	-
180	100-1100-85-000-0 5430	REG ED-REPAIRS/MAINT SERV	-	1,008	-
181	100-1100-85-000-0 5615	REG ED-SUPPLY (ASSET)	-	3,536	-
182	100-1100-85-000-0 5530	REG ED-COMMUNICATIONS	-	3,283	-
183	100-1100-85-000-0 5582	REG ED-TRAVEL	-	1,939	-
184	100-2231-85-000-0 5582	TRAINING-REGULAR ED-TRAVEL	-	1,610	-
185	100-2650-85-000-0 5523	O&M VEHICLES-FLEET INS	-	3,360	-
186	<b>School Instructional Fund Allocations Total</b>		<b>442,600</b>	<b>384,793</b>	<b>424,053</b>
<b>Instruction - Special Education</b>					
187	100-1200-00-000-0 5260	SPED -WORKERS COMP	3,891	3,891	3,891
188	100-1210-00-000-6 5115	SPED CLASS-AIDES	1,883,513	1,866,692	1,866,692
189	100-1210-00-000-6 5120	SPED CLASS-TEMP EMPLOYEE/STUDENT	2,090	880	880
190	100-1210-00-000-6 5123	SPED CLASS-DAY-BY-DAY SUB TEACHERS	88,445	76,000	76,000
191	100-1210-00-000-6 5124	SPED CLASS-DAY-BY-DAY SUB SUPPORT	15,317	13,063	13,063
192	100-1210-00-000-6 5125	SPED CLASS-SUPPORT VACANCIES	171,749	169,769	169,769
193	100-1210-00-000-6 5210	SPED CLASS-GROUP HEALTH	1,146,070	1,142,042	1,142,042
194	100-1210-00-000-6 5211	SPED CLASS-STATE LIFE INS	1,855	1,849	1,849
195	100-1210-00-000-6 5212	SPED CLASS-KMG LIFE INS	825	781	781
196	100-1210-00-000-6 5213	SPED CLASS-HRA 1000	6,000	4,000	4,000
197	100-1210-00-000-6 5214	SPED CLASS-HSA 775	1,575	1,175	1,175
198	100-1210-00-000-6 5225	SPED CLASS-MEDICARE	80,026	78,591	78,591
199	100-1210-00-000-6 5231	SPED CLASS-RETIREMENT-TRSL	1,470,344	1,471,982	1,477,576
200	100-1210-00-000-6 5233	SPED CLASS-RETIREMENT-LSERS	4,508	3,295	3,343
201	100-1210-00-000-6 5239	SPED CLASS-RETIREMENT-LASERS	18,328	18,280	18,545
202	100-1210-00-000-6 5281	SPED CLASS-SEVERANCE-SICK	40,000	10,898	18,398
203	100-1210-00-000-6 5290	SPED CLASS-OTHER EMPL BENEFITS	5,000	-	-
204	100-1210-00-000-6 5130	SPED CLASS-EXTRA DUTIES	-	36	36
205	100-1210-00-000-0 5270	SPED CLASS-GROUP HEALTH-RETIRES	-	(2,271)	-
206	100-1210-00-000-6 5270	SPED CLASS-GROUP HEALTH-RETIRES	832,363	787,883	785,100
207	100-1210-00-000-6 5260	SPED CLASS-WORKERS COMP	-	-	-
208	100-1211-00-000-6 5112	SP ED (RESOURCE)-TEACHER	641,383	630,950	630,950
209	100-1211-00-000-6 5210	SP ED (RESOURCE)-GROUP HEALTH	110,087	110,026	110,026
210	100-1211-00-000-6 5211	SP ED (RESOURCE)-STATE LIFE INS	28	28	28
211	100-1211-00-000-6 5212	SP ED (RESOURCE)-KMG LIFE INS	328	329	329
212	100-1211-00-000-6 5213	SP ED (RESOURCE)-HRA 1000	2,000	2,000	2,000
213	100-1211-00-000-6 5225	SP ED (RESOURCE)-MEDICARE	9,475	9,275	9,275
214	100-1211-00-000-6 5231	SP ED (RESOURCE)-RETIREMENT-TRSL	187,458	183,560	184,258
215	100-1211-00-000-6 5239	SP ED (RESOURCE)-RETIREMENT-LASERS	22,776	22,839	23,170

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
216	100-1211-00-000-6 5250	SP ED (RESOURCE)-UNEMPLOYMENT	2,793	1,396	1,396
217	100-1211-00-000-6 5130	SP ED (RESOURCE)-EXTRA DUTIES	-	234	234
218	100-1214-00-000-6 5225	SP ED (A.P.E.)-MEDICARE	428	29	29
219	100-1214-00-000-6 5231	SP ED (A.P.E.)-RETIREMENT-TRSL	567	577	579
220	100-1216-00-000-6 5112	SP ED (PRESCHOOL)-TEACHER	369,572	364,952	364,952
221	100-1216-00-000-6 5115	SP ED (PRESCHOOL)-AIDES	147,673	150,191	150,191
222	100-1216-00-000-6 5210	SP ED (PRESCHOOL)-GROUP HEALTH	124,992	120,339	120,339
223	100-1216-00-000-6 5211	SP ED (PRESCHOOL)-STATE LIFE INS	105	98	98
224	100-1216-00-000-6 5212	SP ED (PRESCHOOL)-KMG LIFE INS	19	19	19
225	100-1216-00-000-6 5213	SP ED (PRESCHOOL)-HRA 1000	1,300	1,300	1,300
226	100-1216-00-000-6 5225	SP ED (PRESCHOOL)-MEDICARE	6,718	7,455	7,455
227	100-1216-00-000-6 5231	SP ED (PRESCHOOL)-RETIREMENT-TRSL	128,511	138,765	139,292
228	100-1216-00-000-6 5281	SP ED (PRESCHOOL)-SEVERANCE-SICK	13,500	2,264	5,764
229	100-1216-00-000-6 5270	SP ED (PRESCHOOL)-GROUP HEALTH-RETIREEES	-	(549)	-
230	100-1210-00-103-6 5112	SPED CLASS-TEACHER-PIPS	4,701	4,701	4,701
231	100-1210-00-103-6 5225	SPED CLASS-MEDICARE-PIPS	51	51	51
232					
233					
234					
235	<b>Instruction - Special Education Total</b>		<b>10,832,637</b>	<b>10,678,362</b>	<b>10,696,865</b>
<b>Instruction - Gifted Talented Program</b>					
236	100-1220-00-000-7 5112	GIFTED & TALENTED-TEACHER	1,127,561	1,131,431	1,131,431
237	100-1220-00-000-7 5123	GIFTED & TALENTED-DAY-BY-DAY SUB TEACHERS	25,288	23,385	23,385
238	100-1220-00-000-7 5210	GIFTED & TALENTED-GROUP HEALTH	193,457	192,747	192,747
239	100-1220-00-000-7 5212	GIFTED & TALENTED-KMG LIFE INS	328	329	329
240	100-1220-00-000-7 5225	GIFTED & TALENTED-MEDICARE	17,770	17,725	17,725
241	100-1220-00-000-7 5231	GIFTED & TALENTED-RETIREMENT-TRSL	303,708	302,864	304,015
242	100-1220-00-000-7 5239	GIFTED & TALENTED-RETIREMENT-LASERS	7,769	7,790	7,903
243	100-1220-00-000-7 5281	GIFTED & TALENTED-SEVERANCE-SICK	7,200	-	-
244	100-1220-00-000-7 5270	GIFTED & TALENTED-GROUP HEALTH-RETIREEES	110,633	102,349	102,350
245	<b>Instruction - Gifted Talented Program Total</b>		<b>1,793,714</b>	<b>1,778,619</b>	<b>1,779,885</b>
<b>Instruction - Career &amp; Technical Education</b>					
246	100-1300-00-000-0 5260	CAREER & TECH ED-WORKERS COMP	139	139	139
247	100-1300-00-000-8 5123	CAREER & TECH ED-DAY-BY-DAY SUB TEACHERS	47,365	34,583	34,583
248	100-1300-00-000-8 5225	CAREER & TECH ED-MEDICARE	686	500	500
249	100-1300-00-000-8 5231	CAREER & TECH ED-RETIREMENT-TRSL	2,010	1,302	1,307
250	100-1300-00-000-8 5270	CAREER & TECH ED-GROUP HEALTH-RETIREEES	145,721	-	-
251	100-1300-00-000-0 5270	CAREER & TECH ED-GROUP HEALTH-RETIREEES	-	-	-
252	100-1310-00-000-8 5112	AGRICULTURE (CTE)-TEACHER	324,501	323,429	323,429
253	100-1310-00-000-8 5210	AGRICULTURE (CTE)-GROUP HEALTH	47,555	46,108	46,108
254	100-1310-00-000-8 5212	AGRICULTURE (CTE)-KMG LIFE INS	386	332	332
255	100-1310-00-000-8 5225	AGRICULTURE (CTE)-MEDICARE	5,038	5,085	5,085
256	100-1310-00-000-8 5231	AGRICULTURE (CTE)-RETIREMENT-TRSL	99,091	98,980	99,356
257	100-1310-00-000-8 5282	AGRICULTURE (CTE)-SEVERANCE-VACATION	-	2,846	-
258	100-1310-00-000-8 5270	AGRICULTURE (CTE)-GROUP HEALTH-RETIREEES	-	24,692	24,700
259	100-1340-00-000-8 5112	HOME LIVING (CTE)-TEACHER	564,761	558,567	558,567

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
260	100-1340-00-000-8 5210	HOME LIVING (CTE)-GROUP HEALTH	77,942	77,941	77,941
261	100-1340-00-000-8 5211	HOME LIVING (CTE)-STATE LIFE INS	29	29	29
262	100-1340-00-000-8 5212	HOME LIVING (CTE)-KMG LIFE INS	85	86	86
263	100-1340-00-000-8 5214	HOME LIVING (CTE)-HSA 775	1,394	1,169	1,169
264	100-1340-00-000-8 5225	HOME LIVING (CTE)-MEDICARE	8,694	8,676	8,676
265	100-1340-00-000-8 5231	HOME LIVING (CTE)-RETIREMENT-TRSL	177,152	174,535	175,198
266	100-1340-00-000-8 5270	HOME LIVING (CTE)-GROUP HEALTH-RETIRES	-	42,124	42,150
267	100-1350-00-000-8 5120	TRADE & INDUSTRY (CTE)-TEMP EMPLOYEE/STUDENT	31,100	31,700	31,700
268	100-1350-00-000-8 5225	TRADE & INDUSTRY (CTE)-MEDICARE	608	463	463
269	100-1350-00-000-8 5250	TRADE & INDUSTRY (CTE)-UNEMPLOYMENT	290	206	206
270	100-1350-00-000-8 5210	TRADE & INDUSTRY (CTE)-GROUP HEALTH	-	(581)	-
271	100-1350-00-000-8 5231	TRADE & INDUSTRY (CTE)-RETIREMENT-TRSL	786	-	-
271	100-1350-00-000-8 5270	TRADE & INDUSTRY (CTE)-GROUP HEALTH-RETIRES	-	581	-
272	100-1360-00-000-8 5112	BUSINESS (CTE)-TEACHER	578,677	576,002	576,002
273	100-1360-00-000-8 5210	BUSINESS (CTE)-GROUP HEALTH	104,008	101,922	101,922
274	100-1360-00-000-8 5211	BUSINESS (CTE)-STATE LIFE INS	657	657	657
275	100-1360-00-000-8 5212	BUSINESS (CTE)-KMG LIFE INS	69	69	69
274	100-1360-00-000-8 5225	BUSINESS (CTE)-MEDICARE	8,017	8,144	8,144
275	100-1360-00-000-8 5231	BUSINESS (CTE)-RETIREMENT-TRSL	175,223	173,993	174,654
276	100-1360-00-000-8 5281	BUSINESS (CTE)-SEVERANCE-SICK	6,500	-	-
275	100-1360-00-000-8 5270	BUSINESS (CTE)-GROUP HEALTH-RETIRES	-	57,096	57,700
276	100-1390-00-000-8 5112	OTHER VOC (CTE)-TEACHER	87,802	87,769	87,769
277	100-1390-00-000-8 5210	OTHER VOC (CTE)-GROUP HEALTH	17,148	17,148	17,148
278	100-1390-00-000-8 5225	OTHER VOC (CTE)-MEDICARE	1,379	1,324	1,324
279	100-1390-00-000-8 5231	OTHER VOC (CTE)-RETIREMENT-TRSL	28,804	26,843	26,945
280	100-1390-00-000-8 5270	OTHER VOC (CTE)-GROUP HEALTH-RETIRES	-	14,179	14,200
281	100-1390-00-077-8 5113	OTHER VOC (CTE)-SPECIALIST-COE	38,773	38,773	38,773
282	100-1390-00-077-8 5210	OTHER VOC (CTE)-GROUP HEALTH-COE	6,081	6,081	6,081
283	100-1390-00-077-8 5225	OTHER VOC (CTE)-MEDICARE-COE	623	625	625
284	100-1390-00-077-8 5231	OTHER VOC (CTE)-RETIREMENT-TRSL-COE	12,032	12,062	12,107
281	<b>Instruction - Career &amp; Technical Education Total</b>		<b>2,601,126</b>	<b>2,556,178</b>	<b>2,555,844</b>
<b>Instruction - Other Programs-Band</b>					
282	100-1400-00-000-0 5260	OTHER INSTRUCTION PRGS-WORKERS COMP	5,692	5,692	5,692
283	100-1400-00-000-0 5270	OTHER INSTRUCTION PRGS-GROUP HEALTH-RETIRES	115,625	-	-
284	100-1410-63-000-0 5225	BAND ADMIN-HIGH SCH-MEDICARE	16	-	18
285	100-1410-63-000-0 5231	BAND ADMIN-HIGH SCH-RETIREMENT-TRSL	319	-	321
286	100-1410-63-000-0 5582	BAND ADMIN-HIGH SCH-TRAVEL	5,000	4,452	5,000
287	100-1410-63-000-0 5610	BAND ADMIN-HIGH SCH-MATERIALS & SUPPLIES	4,000	8,735	8,000
288	100-1410-63-000-0 5111	BAND ADMIN-HIGH SCH-ADMINISTRATOR	-	-	1,200
289	100-1411-63-000-0 5582	BAND ADMIN-ELEM/MID-TRAVEL	-	1,305	-
290	100-1410-63-138-0 5615	BAND ADMIN-HIGH SCH-SUPPLY (ASSET)-BAND UNIFORMS	60,000	60,000	-
291	100-1410-00-000-0 5112	BAND-HIGH SCH-TEACHER	279,823	279,837	279,837
292	100-1410-00-000-0 5120	BAND-HIGH SCH-TEMP EMPLOYEE/STUDENT	4,950	4,500	4,500
293	100-1410-00-000-0 5123	BAND-HIGH SCH-DAY-BY-DAY SUB TEACHERS	3,735	2,370	2,370
294	100-1410-00-000-0 5210	BAND-HIGH SCH-GROUP HEALTH	29,545	28,961	28,961
295	100-1410-00-000-0 5211	BAND-HIGH SCH-STATE LIFE INS	153	148	148
296	100-1410-00-000-0 5212	BAND-HIGH SCH-KMG LIFE INS	357	330	330
297	100-1410-00-000-0 5213	BAND-HIGH SCH-HRA 1000	1,000	1,000	1,000

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
298	100-1410-00-000-0 5214	BAND-HIGH SCH-HSA 775	200	200	200
299	100-1410-00-000-0 5225	BAND-HIGH SCH-MEDICARE	4,842	4,428	4,428
300	100-1410-00-000-0 5231	BAND-HIGH SCH-RETIREMENT-TRSL	91,697	84,497	84,818
301	100-1410-00-000-0 5522	BAND-HIGH SCH-PROPERTY INS	339	339	339
302	100-1410-00-000-0 5270	BAND-HIGH SCH-GROUP HEALTH-RETIRES	-	94,950	16,300
303	100-1411-00-000-0 5112	BAND-ELEM/MID-TEACHER	460,622	459,898	459,898
304	100-1411-00-000-0 5123	BAND-ELEM/MID-DAY-BY-DAY SUB TEACHERS	4,752	3,693	3,693
305	100-1411-00-000-0 5210	BAND-ELEM/MID-GROUP HEALTH	59,870	58,672	58,672
306	100-1411-00-000-0 5211	BAND-ELEM/MID-STATE LIFE INS	294	286	286
307	100-1411-00-000-0 5212	BAND-ELEM/MID-KMG LIFE INS	133	122	122
308	100-1411-00-000-0 5213	BAND-ELEM/MID-HRA 1000	2,000	2,000	2,000
309	100-1411-00-000-0 5214	BAND-ELEM/MID-HSA 775	1,850	975	975
310	100-1411-00-000-0 5225	BAND-ELEM/MID-MEDICARE	6,175	6,554	6,554
311	100-1411-00-000-0 5231	BAND-ELEM/MID-RETIREMENT-TRSL	144,678	139,960	140,491
312	100-1411-00-000-0 5281	BAND-ELEM/MID-SEVERANCE-SICK	-	7,170	7,170
313	100-1411-00-000-0 5615	BAND-ELEM/MID-SUPPLY (ASSET)	30,000	14,470	-
314	100-1411-00-000-0 5730	BAND-ELEM/MID-EQUIPMENT >\$5,000	6,000	5,808	-
315	100-1411-00-000-0 5610	BAND-ELEM/MID-MATERIALS & SUPPLIES	-	256	256
316	100-1411-00-000-0 5270	BAND-ELEM/MID-GROUP HEALTH-RETIRES	-	-	33,000
317	<b>Instruction - Other Programs-Band Total</b>		<b>1,323,667</b>	<b>1,281,606</b>	<b>1,156,579</b>
<b>Instruction - Other Programs-Choir</b>					
318	100-1412-64-000-0 5111	CHOIR ADMIN-HIGH SCH-ADMINISTRATOR	1,200	1,200	1,200
319	100-1412-64-000-0 5225	CHOIR ADMIN-HIGH SCH-MEDICARE	16	16	16
320	100-1412-64-000-0 5231	CHOIR ADMIN-HIGH SCH-RETIREMENT-TRSL	319	319	320
321	100-1412-64-000-0 5582	CHOIR ADMIN-HIGH SCH-TRAVEL	-	1,741	2,000
322	100-1413-64-000-0 5112	CHOIR ADMIN-ELEM/MID-TEACHER	2,167	2,000	2,000
323	100-1413-64-000-0 5225	CHOIR ADMIN-ELEM/MID-MEDICARE	25	27	28
324	100-1413-64-000-0 5231	CHOIR ADMIN-ELEM/MID-RETIREMENT-TRSL	576	532	474
325	100-1413-64-000-0 5582	CHOIR ADMIN-ELEM/MID-TRAVEL	3,299	6,212	6,000
326	100-1413-64-000-0 5610	CHOIR ADMIN-ELEM/MID-MATERIALS & SUPPLIES	615	1,925	2,000
327	100-1413-64-000-0 5810	CHOIR ADMIN-ELEM/MID-DUES/FEES	-	225	225
328	100-1412-64-139-0 5610	CHOIR ADMIN-HIGH SCH-SUPPLIES-CHOIR UNIFORMS	10,000	-	-
329	100-1412-64-139-0 5615	CHOIR ADMIN-HIGH SCH-INVENTORY CHOIR UNIFORMS	10,000	-	-
330	100-1413-64-139-0 5610	CHOIR ADMIN-ELEM/MID-SUPPLIES-CHOIR UNIFORMS	253	-	-
331	100-1413-64-139-0 5615	CHOIR ADMIN-ELEM/MID-INVENTORY-CHOIR UNIFORMS	-	-	5,000
332	100-1412-00-000-0 5112	CHOIR-HIGH SCH-TEACHER	95,865	95,739	95,739
333	100-1412-00-000-0 5210	CHOIR-HIGH SCH-GROUP HEALTH	17,606	17,606	17,606
334	100-1412-00-000-0 5225	CHOIR-HIGH SCH-MEDICARE	820	1,430	1,430
335	100-1412-00-000-0 5231	CHOIR-HIGH SCH-RETIREMENT-TRSL	28,005	28,950	29,060
336	100-1412-00-000-0 5270	CHOIR-HIGH SCH-GROUP HEALTH-RETIRES	-	-	9,400
337	100-1413-00-000-0 5112	CHOIR-ELEM/MID-TEACHER	40,802	40,635	40,635
338	100-1413-00-000-0 5130	CHOIR-ELEM/MID-EXTRA DUTIES	200	-	-
339	100-1413-00-000-0 5210	CHOIR-ELEM/MID-GROUP HEALTH	6,972	7,552	7,552
340	100-1413-00-000-0 5225	CHOIR-ELEM/MID-MEDICARE	1,441	1,446	1,446
341	100-1413-00-000-0 5231	CHOIR-ELEM/MID-RETIREMENT-TRSL	28,352	28,772	28,881
342	100-1413-00-000-0 5270	CHOIR-ELEM/MID-GROUP HEALTH-RETIRES	-	-	36,400
343	<b>Instruction - Other Programs-Choir Total</b>		<b>248,533</b>	<b>236,328</b>	<b>287,412</b>
<b>Athletic Programs</b>					

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
344	100-1414-00-000-0 5112	CHEER/DANCE-TEACHER	5,601	5,776	5,776
345	100-1414-00-000-0 5130	CHEER/DANCE-EXTRA DUTIES	1,350	-	-
346	100-1414-00-000-0 5225	CHEER/DANCE-MEDICARE	70	72	72
346	100-1414-00-000-0 5231	CHEER/DANCE-RETIREMENT-TRSL	1,490	1,536	1,542
347	100-1420-00-000-0 5270	ATHLETICS-GROUP HEALTH-RETIRES	-	36,608	36,600
347	100-1420-00-000-0 5260	ATHLETICS-WORKERS COMP	-	-	-
348	100-1420-00-046-0 5120	ATHLETICS-TEMP EMPLOYEE/STUDENT-EXTRA DUTIES	1,000	-	-
349	100-1420-00-046-0 5130	ATHLETICS-EXTRA DUTIES-EXTRA DUTIES	1,000	-	-
350	100-1420-00-046-0 5225	ATHLETICS-MEDICARE-EXTRA DUTIES	10	-	-
351	100-1420-00-046-0 5231	ATHLETICS-RETIREMENT-TRSL-EXTRA DUTIES	146	2,241	2,250
352	100-1414-89-000-0 5112	CHEER/DANCE-TEACHER	118,724	116,526	116,600
353	100-1414-89-000-0 5225	CHEER/DANCE-MEDICARE	1,586	1,556	1,556
354	100-1414-89-000-0 5231	CHEER/DANCE-RETIREMENT-TRSL	30,470	29,896	30,114
355	100-1414-89-000-0 5130	CHEER/DANCE-EXTRA DUTIES	-	400	400
356	100-1420-89-000-0 5111	ATHLETICS-ADMINISTRATOR	102,594	100,544	101,000
357	100-1420-89-000-0 5112	ATHLETICS-TEACHER	340,456	318,443	320,000
358	100-1420-89-000-0 5115	ATHLETICS-AIDES	13,676	11,944	12,000
359	100-1420-89-000-0 5130	ATHLETICS-EXTRA DUTIES	66,911	20,924	21,000
360	100-1420-89-000-0 5210	ATHLETICS-GROUP HEALTH	58,588	59,277	59,300
361	100-1420-89-000-0 5213	ATHLETICS-HRA 1000	1,000	1,000	1,000
362	100-1420-89-000-0 5225	ATHLETICS-MEDICARE	6,747	6,339	6,400
363	100-1420-89-000-0 5231	ATHLETICS-RETIREMENT-TRSL	162,098	133,332	134,007
364	100-1420-89-000-0 5233	ATHLETICS-RETIREMENT-LSERS	309	140	152
365	100-1420-89-000-0 5282	ATHLETICS-SEVERANCE-VACATION	6,000	5,574	5,574
364	100-1420-89-000-0 5340	ATHLETICS-TECHNICAL SERVICES	2,850	2,650	2,850
365	100-1420-89-000-0 5430	ATHLETICS-REPAIRS/MAINT SERV	3,000	2	25,000
365	100-1420-89-000-0 5529	ATHLETICS-OTHER INS	16,000	15,875	15,900
366	100-1420-89-000-0 5610	ATHLETICS-MATERIALS & SUPPLIES	24,429	21,507	10,000
367	100-1420-89-000-0 5615	ATHLETICS-SUPPLY (ASSET)	1,650	-	1,650
368	100-2139-89-000-0 5118	ATHLETIC TRAINERS-DEGREED PROFESSIONALS	251,657	251,396	252,000
369	100-2139-89-000-0 5210	ATHLETIC TRAINERS-GROUP HEALTH	30,254	30,296	30,300
370	100-2139-89-000-0 5211	ATHLETIC TRAINERS-STATE LIFE INS	156	148	200
371	100-2139-89-000-0 5225	ATHLETIC TRAINERS-MEDICARE	4,274	3,902	4,000
372	100-2139-89-000-0 5231	ATHLETIC TRAINERS-RETIREMENT-TRSL	82,688	75,612	75,887
373	100-2139-89-000-0 5290	ATHLETIC TRAINERS-OTHER EMPL BENEFITS	1,547	200	625
374	100-2139-00-000-0 5270	ATHLETIC TRAINERS-GROUP HEALTH-RETIRES	-	16,187	16,200
375	100-2139-89-000-0 5524	ATHLETIC TRAINERS-E&O INS	909	26	1,000
376	100-2139-89-000-0 5530	ATHLETIC TRAINERS-COMMUNICATIONS	2,011	1,632	1,600
377	100-2139-89-000-0 5582	ATHLETIC TRAINERS-TRAVEL	3,000	3,799	11,600
378	100-2139-89-000-0 5610	ATHLETIC TRAINERS-MATERIALS & SUPPLIES	520	115	500
379	100-2139-89-000-0 5810	ATHLETIC TRAINERS-DUES/FEES	1,330	1,566	1,575
380	100-2139-89-000-0 5300	ATHLETIC TRAINERS-PROFESS SERVICES	-	115	-
381	100-2219-89-000-0 5582	OTHER ED PRG-TRAVEL	500	186	200
382	100-2620-89-000-0 5430	O&M BUILDINGS-REPAIRS/MAINT SERV	-	-	3,000
383	100-2620-89-000-0 5610	O&M BUILDINGS-MATERIALS & SUPPLIES	-	-	5,000
384	100-2650-89-000-0 5523	O&M VEHICLES-FLEET INS	3,600	-	-
385	100-1414-89-075-0 5120	CHEER/DANCE-STUDENT COACHES	66,947	66,937	67,000
386	100-1414-89-075-0 5225	CHEER/DANCE-MEDICARE-STUDENT COACHES	971	971	1,000

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
386	100-1414-89-075-0 5231	CHEER/DANCE-RETIREMENT-TRSL-STUDENT COACHES	47	94	100
387	100-1420-89-075-0 5120	ATHLETICS-TEMP EMPLOYEE-STUDENT COACHES	72,154	62,157	72,200
388	100-1420-89-075-0 5210	ATHLETICS-GROUP HEALTH-STUDENT COACHES	3,523	3,020	3,020
389	100-1420-89-075-0 5225	ATHLETICS-MEDICARE-STUDENT COACHES	1,043	896	1,045
387	100-1420-89-075-0 5231	ATHLETICS-RETIREMENT-TRSL-STUDENT COACHES	236	118	2,790
388	100-1420-89-075-0 5250	ATHLETICS-UNEMPLOYMENT-STUDENT COACHES	1,075	695	700
389	100-1420-89-103-0 5112	ATHLETICS-TEACHER-PIPS	2,380	2,040	2,050
390	100-1420-89-118-0 5112	ATHLETICS-TEACHER-ELEM/MIDDLE COACH	343,918	337,093	337,093
391	100-1420-89-118-0 5225	ATHLETICS-MEDICARE-ELEM/MIDDLE COACH	4,986	4,449	4,500
392	100-1420-89-118-0 5231	ATHLETICS-RETIREMENT-TRSL-ELEM/MIDDLE COACH	77,003	85,930	86,327
393	100-1420-89-118-0 5233	ATHLETICS-RETIREMENT-LSERS-ELEM/MIDDLE COACH	1,104	1,214	1,268
394	100-1420-89-119-0 5111	ATHLETICS-ADMINISTRATOR-HIGH SCH COACH-SUPPL	49,382	49,382	49,382
395	100-1420-89-119-0 5112	ATHLETICS-TEACHER-HIGH SCH COACH-SUPPL	676,352	693,750	693,750
396	100-1420-89-119-0 5210	ATHLETICS-GROUP HEALTH-HIGH SCH COACH-SUPPL	5,554	5,554	5,600
397	100-1420-89-119-0 5225	ATHLETICS-MEDICARE-HIGH SCH COACH-SUPPL	9,807	9,598	9,600
398	100-1420-89-119-0 5231	ATHLETICS-RETIREMENT-TRSL-HIGH SCH COACH-SUPPL	196,099	188,232	188,965
399	100-1420-89-119-0 5233	ATHLETICS-RETIREMENT-LSERS-HIGH SCH COACH-SUPPL	1,000	552	600
400	100-1420-89-124-0 5122	ATHLETICS-TEMP TEACHER-NON-FACULTY COACHES	107,868	97,817	108,800
401	100-1420-89-124-0 5225	ATHLETICS-MEDICARE-NON-FACULTY COACHES	1,706	1,413	1,545
402	100-1420-89-124-0 5231	ATHLETICS-RETIREMENT-TRSL-NON-FACULTY COACHES	3,883	2,872	5,581
403	<b>Athletic Programs Total</b>		<b>2,977,239</b>	<b>2,892,127</b>	<b>2,957,346</b>
<b>JROTC Programs</b>					
404	100-1450-00-000-0 5112	JROTC -TEACHER	408,375	403,121	403,121
405	100-1450-00-000-0 5210	JROTC -GROUP HEALTH	18,378	17,364	17,364
406	100-1450-00-000-0 5225	JROTC -MEDICARE	7,324	6,607	6,607
407	100-1450-00-000-0 5231	JROTC -RETIREMENT-TRSL	138,079	119,192	119,645
408	100-1450-00-000-0 5281	JROTC -SEVERANCE-SICK	-	11,600	-
409	100-1450-00-000-0 5282	JROTC -SEVERANCE-VACATION	-	7,984	-
410	100-1450-00-000-0 5430	JROTC -REPAIRS/MAINT SERV	1,500	-	-
411	100-1450-00-000-0 5270	JROTC -GROUP HEALTH-RETIRES	-	9,232	9,232
412	100-1450-00-000-5 5270	JROTC -GROUP HEALTH-RETIRES	10,510	-	-
413	<b>JROTC Programs Total</b>		<b>584,166</b>	<b>575,100</b>	<b>555,969</b>
<b>Alternative Instruction Programs</b>					
414	100-1480-00-000-5 5225	ALTERNATIVE ED-MEDICARE	594	533	533
415	100-1480-00-000-5 5231	ALTERNATIVE ED-RETIREMENT-TRSL	11,272	10,162	10,200
416	100-1480-00-000-5 5270	ALTERNATIVE ED-GROUP HEALTH-RETIRES	-	33,539	33,550
417	100-1480-00-110-5 5115	ALTERNATIVE ED-AIDES-ISS/SAT SCHOOL	82,628	81,753	81,753
418	100-1480-00-110-5 5130	ALTERNATIVE ED-EXTRA DUTIES-ISS/SAT SCHOOL	300	1,100	1,100
419	100-1480-00-110-5 5210	ALTERNATIVE ED-GROUP HEALTH-ISS/SAT SCHOOL	14,317	14,317	14,317
420	100-1480-00-110-5 5211	ALTERNATIVE ED-STATE LIFE INS-ISS/SAT SCHOOL	(285)	(285)	-
421	100-1480-00-110-5 5225	ALTERNATIVE ED-MEDICARE-ISS/SAT SCHOOL	1,146	1,175	1,175
422	100-1480-00-110-5 5231	ALTERNATIVE ED-RETIREMENT-TRSL-ISS/SAT SCHOOL	23,333	23,791	23,881
423	100-1480-00-100-5 5225	ALTERNATIVE ED-MEDICARE-OPTIONS PRG	89	90	90
424	100-1480-00-100-5 5231	ALTERNATIVE ED-RETIREMENT-TRSL-OPTIONS PRG	1,672	1,694	1,700
425					
426	100-2220-90-000-5 5113	CURRICULUM DEV-SPECIALIST	-	-	61,153
427	100-2220-90-000-5 5114	CURRICULUM DEV-ASSISTANT/SECRETARY	-	-	26,579
428	100-2220-90-000-5 5210	CURRICULUM DEV-GROUP HEALTH	-	-	20,589

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
429	100-2220-90-000-5 5211	CURRICULUM DEV-STATE LIFE INS	-	-	38
430	100-2220-90-000-5 5225	CURRICULUM DEV-MEDICARE	-	-	1,355
431	100-2220-90-000-5 5231	CURRICULUM DEV-RETIREMENT-TRSL	-	-	20,467
432	100-2220-90-000-5 5582	CURRICULUM DEV-TRAVEL	-	-	600
433	100-2220-90-000-5 5610	CURRICULUM DEV-MATERIALS & SUPPLIES	-	-	1,000
434	<b>Alternative Instruction Programs Total</b>		<b>135,066</b>	<b>167,869</b>	<b>300,080</b>
<b>Other Instructional Programs</b>					
435	100-1490-00-000-0 5225	OTHER EDUCATION PRG-MEDICARE	-	102	102
436	100-1490-00-000-0 5231	OTHER EDUCATION PRG-RETIREMENT-TRSL	-	15,882	15,942
437	100-1490-00-000-0 5281	OTHER EDUCATION PRG-SEVERANCE-SICK	-	7,006	-
438	100-1490-00-000-5 5270	OTHER EDUCATION PRG-GROUP HEALTH-RETIRES	-	26,267	26,300
439	100-1460-00-046-5 5112	AFTER SCHOOL-TEACHER-EXTRA DUTIES	3,780	1,530	1,530
440	100-1460-00-046-5 5225	AFTER SCHOOL-MEDICARE-EXTRA DUTIES	51	21	21
441	100-1460-00-046-5 5231	AFTER SCHOOL-RETIREMENT-TRSL-EXTRA DUTIES	1,005	407	409
442					
443					
444					
447	<b>Other Instructional Programs Total</b>		<b>4,836</b>	<b>51,215</b>	<b>44,304</b>
<b>Language Acquisition Program</b>					
448	100-1520-00-000-5 5225	ENGLISH LEARNER-MEDICARE	15	271	1,191
449	100-1520-00-000-5 5231	ENGLISH LEARNER-RETIREMENT-TRSL	1,915	5,244	22,477
450	100-1520-00-000-5 5270	ENGLISH LEARNER-GROUP HEALTH-RETIRES	-	13,350	13,350
451	100-1520-00-046-5 5130	ENGLISH LEARNER-EXTRA DUTIES-EXTRA DUTIES	135	-	-
452	100-1520-00-046-5 5225	ENGLISH LEARNER-MEDICARE-EXTRA DUTIES	2	-	-
453	100-1520-00-046-5 5231	ENGLISH LEARNER-RETIREMENT-TRSL-EXTRA DUTIES	35	-	18
454	100-1520-53-000-5 5112	ENGLISH LEARNER-TEACHER	132,628	132,628	177,386
455	100-1520-53-000-5 5210	ENGLISH LEARNER-GROUP HEALTH	24,955	24,955	36,063
456	100-1520-53-000-5 5211	ENGLISH LEARNER-STATE LIFE INS	153	153	153
457	100-1520-53-000-5 5225	ENGLISH LEARNER-MEDICARE	1,769	1,651	1,651
458	100-1520-53-000-5 5231	ENGLISH LEARNER-RETIREMENT-TRSL	37,439	35,279	35,297
459	100-1520-53-000-5 5582	ENGLISH LEARNER-TRAVEL	5,200	2,563	2,563
460	<b>Language Acquisition Program Total</b>		<b>204,246</b>	<b>216,093</b>	<b>290,149</b>
<b>Child Welfare &amp; Attendance Services</b>					
461	100-1480-73-110-5 5112	ALTERNATIVE ED-TEACHER-ISS/SAT SCHOOL	3,480	4,860	4,860
462	100-1480-73-110-5 5115	ALTERNATIVE ED-AIDES-ISS/SAT SCHOOL	5,620	5,060	5,060
463	100-1480-73-110-5 5120	ALTERNATIVE ED-TEMP EMPLOYEE/STUDENT-ISS/SAT SCHO	2,080	480	480
464	100-1480-73-110-5 5225	ALTERNATIVE ED-MEDICARE-ISS/SAT SCHOOL	172	123	123
465	100-1480-73-110-5 5231	ALTERNATIVE ED-RETIREMENT-TRSL-ISS/SAT SCHOOL	2,522	2,298	2,298
466	100-2110-00-000-5 5270	CHILD WEL/ATTEND-GROUP HEALTH-RETIRES	-	9,016	9,020
467	100-2110-73-000-5 5114	CHILD WEL/ATTEND-ASSISTANT/SECRETARY	30,973	31,033	31,433
468	100-2110-73-000-5 5120	CHILD WEL/ATTEND-TEMP EMPLOYEE/STUDENT	-	1,061	1,061
469	100-2110-73-000-5 5210	CHILD WEL/ATTEND-GROUP HEALTH	10,564	10,564	10,564
470	100-2110-73-000-5 5211	CHILD WEL/ATTEND-STATE LIFE INS	21	21	21
471	100-2110-73-000-5 5225	CHILD WEL/ATTEND-MEDICARE	362	377	383
472	100-2110-73-000-5 5231	CHILD WEL/ATTEND-RETIREMENT-TRSL	8,243	8,255	8,286
473	100-2110-73-000-5 5300	CHILD WEL/ATTEND-PROFESS SERVICES	12,000	3,800	6,800
474	100-2110-73-000-5 5442	CHILD WEL/ATTEND-RENT-EQUIPMENT	1,400	2,319	2,319

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
475	100-2110-73-000-5 5530	CHILD WEL/ATTEND-COMMUNICATIONS	500	392	392
476	100-2110-73-000-5 5550	CHILD WEL/ATTEND-PRINTING & BINDING	1,500	383	2,383
477	100-2110-73-000-5 5582	CHILD WEL/ATTEND-TRAVEL	1,200	1,196	3,111
478	100-2110-73-000-5 5610	CHILD WEL/ATTEND-MATERIALS & SUPPLIES	3,000	1,947	4,947
479	100-2110-73-000-5 561020	CHILD WEL/ATTEND-TECH SUPPLIES	1,000	433	433
480	100-2110-73-000-5 5626	CHILD WEL/ATTEND-GASOLINE	1,100	64	100
481	100-2111-00-000-5 5270	CHILD WEL/ATTEND-GROUP HEALTH-RETIRES	-	3,233	3,250
482	100-2111-73-000-0 561020	CHILD WEL/ATTEND-TECH SUPPLIES	1,000	-	-
483	100-2111-73-000-5 5111	CHILD WEL/ATTEND-ADMINISTRATOR	99,126	99,198	100,398
484	100-2111-73-000-5 5210	CHILD WEL/ATTEND-GROUP HEALTH	6,081	6,081	6,081
485	100-2111-73-000-5 5225	CHILD WEL/ATTEND-MEDICARE	1,414	1,415	1,415
486	100-2111-73-000-5 5231	CHILD WEL/ATTEND-RETIREMENT-TRSL	26,357	26,386	26,487
487	100-2190-73-184-5 5610	OTHER PUPIL SUPPORT-MATERIALS & SUPPLIES-PBIS	32,700	29,504	33,000
488	100-2620-73-110-5 5116	O&M BUILDINGS-SERVICE WORKERS-ISS/SAT SCHOOL	2,520	2,430	2,430
489	100-2620-73-110-5 5225	O&M BUILDINGS-MEDICARE-ISS/SAT SCHOOL	23	31	31
490	100-2620-73-110-5 5233	O&M BUILDINGS-RETIREMENT-LSERS-ISS/SAT SCHOOL	671	323	323
491	100-2650-73-000-5 5523	O&M VEHICLES-FLEET INS	420	420	830
492					
493	<b>Child Welfare &amp; Attendance Services Total</b>		<b>256,049</b>	<b>252,705</b>	<b>268,319</b>
<b>#REF!</b>					
494	100-2100-00-000-0 5270	PUPIL SUPPORT-GROUP HEALTH-RETIRES	286,972	-	-
495	100-2121-00-000-0 5270	GUIDANCE -GROUP HEALTH-RETIRES	-	1,606	-
496	100-2122-00-000-0 5113	COUNSELING-SPECIALIST	640,138	642,713	642,713
496	100-2122-00-000-0 5114	COUNSELING-ASSISTANT/SECRETARY	95,601	97,061	97,061
497	100-2122-00-000-0 5210	COUNSELING-GROUP HEALTH	111,655	111,654	111,654
497	100-2122-00-000-0 5211	COUNSELING-STATE LIFE INS	545	501	501
498	100-2122-00-000-0 5212	COUNSELING-KMG LIFE INS	476	440	440
498	100-2122-00-000-0 5214	COUNSELING-HSA 775	995	835	835
499	100-2122-00-000-0 5225	COUNSELING-MEDICARE	11,696	10,939	10,939
499	100-2122-00-000-0 5231	COUNSELING-RETIREMENT-TRSL	203,533	190,366	191,090
500	100-2122-00-000-0 5281	COUNSELING-SEVERANCE-SICK	10,000	-	7,500
500	100-2122-00-000-5 5113	COUNSELING-SPECIALIST	788,969	790,766	790,766
501	100-2122-00-000-5 5114	COUNSELING-ASSISTANT/SECRETARY	17,458	17,458	17,458
501	100-2122-00-000-5 5130	COUNSELING-EXTRA DUTIES	4,575	5,955	5,955
502	100-2122-00-000-5 5210	COUNSELING-GROUP HEALTH	116,698	117,202	117,202
503	100-2122-00-000-5 5211	COUNSELING-STATE LIFE INS	15	15	15
504	100-2122-00-000-5 5212	COUNSELING-KMG LIFE INS	1,904	1,759	1,759
505	100-2122-00-000-5 5225	COUNSELING-MEDICARE	14,198	13,258	13,258
506	100-2122-00-000-5 5231	COUNSELING-RETIREMENT-TRSL	253,510	233,681	234,569
507	100-2122-00-000-0 5270	COUNSELING-GROUP HEALTH-RETIRES	-	169,132	170,800
508	100-2122-00-103-5 5113	COUNSELING-SPECIALIST-PIPS	4,078	4,078	4,078
509	100-2122-00-103-5 5225	COUNSELING-MEDICARE-PIPS	18	18	18
510					
511					
512	<b>School Counseling Services Total</b>		<b>2,563,034</b>	<b>2,409,436</b>	<b>2,418,611</b>
<b>Student Health Services</b>					
513	100-2131-76-000-0 5111	STUDENT HEALTH-ADMINISTRATOR	20,800	19,793	20,793

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
514	100-2131-76-000-0 5210	STUDENT HEALTH-GROUP HEALTH	1,520	1,520	1,520
515	100-2131-76-000-0 5212	STUDENT HEALTH-KMG LIFE INS	54	46	46
516	100-2131-76-000-0 5225	STUDENT HEALTH-MEDICARE	266	281	281
517	100-2131-76-000-0 5233	STUDENT HEALTH-RETIREMENT-LSERS	7,211	5,449	5,543
518	100-2134-00-000-5 5118	NURSING -DEGREED PROFESSIONALS	693,622	693,377	693,377
519	100-2134-00-000-5 5124	NURSING -DAY-BY-DAY SUB SUPPORT	171,100	176,200	176,200
520	100-2134-00-000-5 5210	NURSING -GROUP HEALTH	136,937	135,559	135,559
521	100-2134-00-000-5 5211	NURSING -STATE LIFE INS	316	316	316
522	100-2134-00-000-5 5212	NURSING -KMG LIFE INS	312	312	312
523	100-2134-00-000-5 5225	NURSING -MEDICARE	12,596	13,220	13,220
524	100-2134-00-000-5 5231	NURSING -RETIREMENT-TRSL	204,400	204,906	205,685
525	100-2134-00-000-5 5239	NURSING -RETIREMENT-LASERS	-	1,001	1,016
526	100-2134-00-000-5 5281	NURSING -SEVERANCE-SICK	6,000	-	4,500
527	100-2134-00-000-5 5130	NURSING -EXTRA DUTIES	-	138	138
528	100-2134-00-000-5 5270	NURSING -GROUP HEALTH-RETIREEES	-	79,779	80,650
529	<b>Student Health Services Total</b>		<b>1,255,134</b>	<b>1,331,897</b>	<b>1,339,156</b>
<b>Pupil Support Services Department</b>					
529	100-2113-00-000-5 5270	SOCIAL WORKERS-GROUP HEALTH-RETIREEES	-	13,079	13,100
530	100-2113-61-000-5 5113	SOCIAL WORKERS-SPECIALIST	203,528	201,738	201,740
531	100-2113-61-000-5 5210	SOCIAL WORKERS-GROUP HEALTH	26,708	24,598	24,600
532	100-2113-61-000-5 5225	SOCIAL WORKERS-MEDICARE	3,301	3,182	3,200
533	100-2113-61-000-5 5231	SOCIAL WORKERS-RETIREMENT-TRSL	62,733	60,590	60,800
534	100-2113-61-000-5 5281	SOCIAL WORKERS-SEVERANCE-SICK	-	7,583	7,600
535	100-2113-61-000-5 5582	SOCIAL WORKERS-TRAVEL	2,800	2,452	4,500
536	100-2113-61-000-5 5610	SOCIAL WORKERS-MATERIALS & SUPPLIES	1,600	-	1,600
537	100-2113-61-000-5 561020	SOCIAL WORKERS-TECH SUPPLIES	4,000	3,841	4,000
538					
539					
540	<b>Pupil Support Services Department Total</b>		<b>304,670</b>	<b>317,062</b>	<b>321,140</b>
<b>Psychology Services</b>					
541	100-2140-00-000-0 5270	PSYCH & ED ASSESSMENT-GROUP HEALTH-RETIREEES	-	13,606	9,100
542	100-2140-00-000-6 5270	PSYCH & ED ASSESSMENT-GROUP HEALTH-RETIREEES	62,984	-	3,300
543	100-2142-00-000-0 5113	PSYCHOLOGIST (TESTING)-SPECIALIST	34,550	34,549	34,549
544	100-2142-00-000-0 5210	PSYCHOLOGIST (TESTING)-GROUP HEALTH	6,040	6,039	6,039
545	100-2142-00-000-0 5225	PSYCHOLOGIST (TESTING)-MEDICARE	545	564	564
546	100-2142-00-000-0 5231	PSYCHOLOGIST (TESTING)-RETIREMENT-TRSL	10,625	10,927	10,969
547	100-2143-00-000-6 5113	PSYCHOLOGIST (COUNSELING)-SPECIALIST	4,415	3,310	3,310
548	100-2143-00-000-6 5225	PSYCHOLOGIST (COUNSELING)-MEDICARE	58	43	43
549	100-2143-00-000-6 5231	PSYCHOLOGIST (COUNSELING)-RETIREMENT-TRSL	1,175	881	884
550	100-2143-00-000-6 5270	PSYCHOLOGIST (COUNSELING)-GROUP HEALTH-RETIREEES	-	20,076	20,100
551	100-2140-61-000-6 5114	PSYCH & ED ASSESSMENT-ASSISTANT/SECRETARY	53,071	-	-
552	100-2140-61-000-6 5210	PSYCH & ED ASSESSMENT-GROUP HEALTH	5,310	-	-
553	100-2140-61-000-6 5225	PSYCH & ED ASSESSMENT-MEDICARE	465	-	-
554	100-2140-61-000-6 5231	PSYCH & ED ASSESSMENT-RETIREMENT-TRSL	5,367	-	-
555	100-2140-61-000-6 5610	PSYCH & ED ASSESSMENT-MATERIALS & SUPPLIES	15,000	15,407	15,500
556	100-2140-61-000-6 561020	PSYCH & ED ASSESSMENT-TECH SUPPLIES	5,000	5,668	5,700

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
557	100-2143-61-000-6 5113	PSYCHOLOGIST (COUNSELING)-SPECIALIST	375,109	376,158	376,200
558	100-2143-61-000-6 5210	PSYCHOLOGIST (COUNSELING)-GROUP HEALTH	36,218	36,216	36,220
559	100-2143-61-000-6 5212	PSYCHOLOGIST (COUNSELING)-KMG LIFE INS	708	627	630
560	100-2143-61-000-6 5225	PSYCHOLOGIST (COUNSELING)-MEDICARE	5,999	5,825	5,850
561	100-2143-61-000-6 5231	PSYCHOLOGIST (COUNSELING)-RETIREMENT-TRSL	96,591	94,853	94,900
562	100-2143-61-000-6 5239	PSYCHOLOGIST (COUNSELING)-RETIREMENT-LASERS	26,712	24,851	2,900
563	100-2143-61-000-6 5582	PSYCHOLOGIST (COUNSELING)-TRAVEL	6,500	6,636	6,700
564	100-2143-61-000-6 5610	PSYCHOLOGIST (COUNSELING)-MATERIALS & SUPPLIES	3,000	-	3,000
565	<b>Psychology Services Total</b>		<b>755,442</b>	<b>656,238</b>	<b>636,458</b>
<b>Diagnostic Services</b>					
566	100-2145-00-000-6 5270	EDUCATION DIAGNOSTICS -GROUP HEALTH-RETIREEES	-	32,282	32,300
567	100-2154-00-000-6 5115	INTERPRETIVE SERVICES-AIDES	15,121	15,121	15,121
568	100-2154-00-000-6 5225	INTERPRETIVE SERVICES-MEDICARE	234	235	235
569	100-2154-00-000-6 5231	INTERPRETIVE SERVICES-RETIREMENT-TRSL	4,296	4,303	4,320
570	100-2145-61-000-6 5113	EDUCATION DIAGNOSTICS -SPECIALIST	368,849	368,849	369,000
571	100-2145-61-103-6 5113	EDUCATION DIAGNOSTICS -SPECIALIST-PIPS	1,231	1,231	1,300
572	100-2145-61-103-6 5225	EDUCATION DIAGNOSTICS -MEDICARE-PIPS	16	15	16
573	100-2145-61-000-6 5210	EDUCATION DIAGNOSTICS -GROUP HEALTH	62,569	60,385	60,400
574	100-2145-61-000-6 5212	EDUCATION DIAGNOSTICS -KMG LIFE INS	357	330	400
575	100-2145-61-000-6 5225	EDUCATION DIAGNOSTICS -MEDICARE	5,649	5,669	5,700
576	100-2145-61-000-6 5231	EDUCATION DIAGNOSTICS -RETIREMENT-TRSL	96,399	96,618	97,500
577	100-2145-61-000-6 5550	EDUCATION DIAGNOSTICS -PRINTING & BINDING	7,537	7,989	8,000
578	100-2145-61-000-6 5582	EDUCATION DIAGNOSTICS -TRAVEL	5,500	7,091	9,100
579	100-2145-61-000-6 5610	EDUCATION DIAGNOSTICS -MATERIALS & SUPPLIES	1,000	-	1,000
580					
581	<b>Diagnostic Services Total</b>		<b>568,758</b>	<b>600,119</b>	<b>604,392</b>
<b>Speech Therapy Services</b>					
582	100-2150-00-000-6 5270	SPEECH & AUDIO-GROUP HEALTH-RETIREEES	126,082	-	-
583	100-2152-00-000-6 5270	SPEECH THERAPY-GROUP HEALTH-RETIREEES	-	120,371	120,400
584	100-2152-61-000-6 5113	SPEECH THERAPY-SPECIALIST	1,119,743	1,119,318	1,119,400
585	100-2152-61-000-6 5210	SPEECH THERAPY-GROUP HEALTH	219,648	218,761	218,800
586	100-2152-61-000-6 5211	SPEECH THERAPY-STATE LIFE INS	25	25	25
587	100-2152-61-000-6 5212	SPEECH THERAPY-KMG LIFE INS	414	414	414
588	100-2152-61-000-6 5214	SPEECH THERAPY-HSA 775	800	800	800
589	100-2152-61-000-6 5225	SPEECH THERAPY-MEDICARE	17,193	17,208	17,200
590	100-2152-61-000-6 5231	SPEECH THERAPY-RETIREMENT-TRSL	314,770	316,107	317,400
591	100-2152-61-000-6 5281	SPEECH THERAPY-SEVERANCE-SICK	6,943	6,369	3,400
592	100-2152-61-103-6 5113	SPEECH THERAPY-SPECIALIST-PIPS	1,297	1,297	1,300
593	100-2152-61-103-6 5225	SPEECH THERAPY-MEDICARE-PIPS	18	17	20
594					
595	<b>Speech Therapy Services Total</b>		<b>1,806,933</b>	<b>1,800,687</b>	<b>1,799,159</b>
<b>Occupational Therapy Services</b>					
596	100-2160-00-000-6 5270	OCCUPATIONAL THERAPY-GROUP HEALTH-RETIREEES	48,386	-	-
597	100-2161-00-000-6 5270	OCCUPATIONAL THERAPY-GROUP HEALTH-RETIREEES	-	29,373	30,000
598	100-2166-00-000-6 5270	PHYSICAL THERAPY-GROUP HEALTH-RETIREEES	-	5,865	5,900
599	100-2169-00-000-6 5113	ORIENTATION AND MOBILITY-SPECIALIST	64,936	64,936	64,936
600	100-2169-00-000-6 5210	ORIENTATION AND MOBILITY-GROUP HEALTH	17,909	17,909	17,909

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
601	100-2169-00-000-6 5212	ORIENTATION AND MOBILITY-KMG LIFE INS	76	76	76
602	100-2169-00-000-6 5214	ORIENTATION AND MOBILITY-HSA 775	200	200	200
603	100-2169-00-000-6 5225	ORIENTATION AND MOBILITY-MEDICARE	1,036	1,041	1,041
604	100-2169-00-000-6 5231	ORIENTATION AND MOBILITY-RETIREMENT-TRSL	22,431	22,520	22,606
605	100-2169-00-000-6 5270	ORIENTATION AND MOBILITY-GROUP HEALTH-RETIRES	-	9,669	9,700
606	100-2161-61-000-6 5113	OCCUPATIONAL THERAPY-SPECIALIST	325,993	325,787	326,000
607	100-2161-61-000-6 5210	OCCUPATIONAL THERAPY-GROUP HEALTH	54,469	54,469	54,500
608	100-2161-61-000-6 5214	OCCUPATIONAL THERAPY-HSA 775	1,000	775	775
609	100-2161-61-000-6 5225	OCCUPATIONAL THERAPY-MEDICARE	4,895	4,899	4,900
610	100-2161-61-000-6 5231	OCCUPATIONAL THERAPY-RETIREMENT-TRSL	98,731	98,893	99,200
611	100-2166-61-000-6 5113	PHYSICAL THERAPY-SPECIALIST	41,799	41,799	41,800
612	100-2166-61-000-6 5210	PHYSICAL THERAPY-GROUP HEALTH	11,032	11,032	11,000
613	100-2166-61-000-6 5225	PHYSICAL THERAPY-MEDICARE	630	632	635
614	100-2166-61-000-6 5231	PHYSICAL THERAPY-RETIREMENT-TRSL	12,837	12,867	12,900
615					
616	<b>Occupational Therapy Services Total</b>		<b>706,360</b>	<b>702,743</b>	<b>704,078</b>
<b>Other Pupil Support Programs</b>					
616	100-2190-00-000-0 5119	OTHER PUPIL SUPPORT-OTHER SALARIES	19,495	13,836	13,836
617	100-2190-00-000-0 5210	OTHER PUPIL SUPPORT-GROUP HEALTH	8,669	8,331	8,331
618	100-2190-00-000-0 5225	OTHER PUPIL SUPPORT-MEDICARE	140	98	98
619	100-2190-00-000-0 5231	OTHER PUPIL SUPPORT-RETIREMENT-TRSL	5,418	3,688	3,702
620	100-2190-00-000-5 5210	OTHER PUPIL SUPPORT-GROUP HEALTH	-	(1,513)	-
621	100-2190-00-000-5 5270	OTHER PUPIL SUPPORT-GROUP HEALTH-RETIRES	-	28,695	28,700
622	100-2190-00-046-0 5130	OTHER PUPIL SUPPORT-EXTRA DUTIES-EXTRA DUTIES	25,000	3,200	3,200
623	100-2190-00-046-0 5225	OTHER PUPIL SUPPORT-MEDICARE-EXTRA DUTIES	301	44	44
624	100-2190-00-046-0 5231	OTHER PUPIL SUPPORT-RETIREMENT-TRSL-EXTRA DUTIES	5,684	851	854
625	100-2190-00-110-5 5130	OTHER PUPIL SUPPORT-EXTRA DUTIES-ISS/SAT SCHOOL	1,000	990	990
626	100-2190-00-110-5 5225	OTHER PUPIL SUPPORT-MEDICARE-ISS/SAT SCHOOL	21	13	13
627	100-2190-00-110-5 5231	OTHER PUPIL SUPPORT-RETIREMENT-TRSL-ISS/SAT SCHOOL	456	263	264
628	100-2190-00-117-5 5113	OTHER PUPIL SUPPORT-SPECIALIST-GRAD COACH	161,204	161,203	161,203
629	100-2190-00-117-5 5210	OTHER PUPIL SUPPORT-GROUP HEALTH-GRAD COACH	29,772	29,772	29,772
630	100-2190-00-117-5 5211	OTHER PUPIL SUPPORT-STATE LIFE INS-GRAD COACH	241	236	236
631	100-2190-00-117-5 5212	OTHER PUPIL SUPPORT-KMG LIFE INS-GRAD COACH	11	11	11
632	100-2190-00-117-5 5225	OTHER PUPIL SUPPORT-MEDICARE-GRAD COACH	2,519	2,470	2,470
633	100-2190-00-117-5 5231	OTHER PUPIL SUPPORT-RETIREMENT-TRSL-GRAD COACH	50,927	49,873	50,062
634	100-2190-00-340-5 5115	OTHER PUPIL SUPPORT-AIDES-HALL MONITORS	92,404	89,796	89,796
635	100-2190-00-340-5 5210	OTHER PUPIL SUPPORT-GROUP HEALTH-HALL MONITORS	17,620	17,113	17,113
636	100-2190-00-340-5 5211	OTHER PUPIL SUPPORT-STATE LIFE INS-HALL MONITORS	21	20	20
637	100-2190-00-340-5 5225	OTHER PUPIL SUPPORT-MEDICARE-HALL MONITORS	1,296	1,265	1,265
638	100-2190-00-340-5 5231	OTHER PUPIL SUPPORT-RETIREMENT-TRSL-HALL MONITORS	26,213	25,573	25,670
639					
640					
641	<b>Other Pupil Support Programs Total</b>		<b>448,412</b>	<b>435,829</b>	<b>437,650</b>
<b>Instructional Support Programs</b>					
617	100-2200-00-000-0 5260	INSTRUCTIONAL SUPPORT-WORKERS COMP	1,845	1,845	1,845
618	100-2200-00-000-0 5270	INSTRUCTIONAL SUPPORT-GROUP HEALTH-RETIRES	393,775	-	-
619	100-2211-00-000-0 5270	REGULAR ED -GROUP HEALTH-RETIRES	-	27,885	28,000
620	100-2213-00-000-7 5111	GIFTED & TALENTED-ADMINISTRATOR	43,201	45,287	45,287

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
621	100-2213-00-000-7 5210	GIFTED & TALENTED-GROUP HEALTH	5,393	5,456	5,456
622	100-2213-00-000-7 5225	GIFTED & TALENTED-MEDICARE	602	603	603
623	100-2213-00-000-7 5231	GIFTED & TALENTED-RETIREMENT-TRSL	12,032	12,046	12,092
624	100-2213-00-000-7 5270	GIFTED & TALENTED-GROUP HEALTH-RETIREEES	3,084	2,901	2,900
625	100-2214-00-000-0 5282	OTHER SPECIAL PRG (ESSA)-SEVERANCE-VACATION	8,110	-	-
626	100-2214-00-000-6 5282	OTHER SPECIAL PRG (ESSA)-SEVERANCE-VACATION	15,000	-	5,000
627	100-2214-00-000-0 5270	OTHER SPECIAL PRG (ESSA)-GROUP HEALTH-RETIREEES	-	(213)	-
628	100-2214-00-000-5 5270	OTHER SPECIAL PRG (ESSA)-GROUP HEALTH-RETIREEES	6,083	38,895	38,700
629	100-2215-00-000-0 5270	CAREER & TECH ED-GROUP HEALTH-RETIREEES	-	7,191	7,200
630	100-2219-00-000-0 5270	OTHER ED PRG-GROUP HEALTH-RETIREEES	-	21,543	21,600
631					
632					
633	<b>Instructional Support Programs Total</b>		<b>489,125</b>	<b>163,438</b>	<b>168,683</b>
<b>School-Based Curriculum Programs</b>					
634	100-2220-00-000-5 5113	CURRICULUM DEV-SPECIALIST	920,490	1,101,117	1,101,117
635	100-2220-00-000-5 5210	CURRICULUM DEV-GROUP HEALTH	168,965	163,081	163,081
636	100-2220-00-000-5 5211	CURRICULUM DEV-STATE LIFE INS	28	27	27
637	100-2220-00-000-5 5212	CURRICULUM DEV-KMG LIFE INS	414	387	387
638	100-2220-00-000-5 5214	CURRICULUM DEV-HSA 775	1,636	1,874	1,874
639	100-2220-00-000-5 5225	CURRICULUM DEV-MEDICARE	17,630	16,388	16,388
640	100-2220-00-000-5 5231	CURRICULUM DEV-RETIREMENT-TRSL	320,666	297,662	298,793
641	100-2220-00-000-5 5281	CURRICULUM DEV-SEVERANCE-SICK	14,000	-	7,500
642	100-2220-00-000-5 5270	CURRICULUM DEV-GROUP HEALTH-RETIREEES	-	148,830	-
643	100-2220-00-000-0 5270	CURRICULUM DEV-GROUP HEALTH-RETIREEES	-	-	149,000
644	100-2220-00-103-5 5113	CURRICULUM DEV-SPECIALIST-PIPS	2,913	2,908	2,908
645	100-2220-00-103-5 5225	CURRICULUM DEV-MEDICARE-PIPS	38	37	37
646					
647	<b>School-Based Curriculum Programs Total</b>		<b>1,446,780</b>	<b>1,732,311</b>	<b>1,741,112</b>
<b>Professional Development Services</b>					
648	100-2231-00-000-0 5150	TRAINING-REGULAR ED-STIPEND PAY	6,000	5,256	5,256
649	100-2231-00-000-0 5225	TRAINING-REGULAR ED-MEDICARE	100	122	122
650	100-2231-00-000-0 5231	TRAINING-REGULAR ED-RETIREMENT-TRSL	1,516	2,175	2,183
651	100-2231-00-000-0 5582	TRAINING-REGULAR ED-TRAVEL	-	1,299	1,299
652	100-2231-00-000-0 5270	TRAINING-REGULAR ED-GROUP HEALTH-RETIREEES	-	15,970	16,000
653	100-2234-00-000-5 5270	TRAINING-OTHER SPECIAL-GROUP HEALTH-RETIREEES	-	3,238	-
654	100-2234-00-000-0 5270	TRAINING-OTHER SPECIAL-GROUP HEALTH-RETIREEES	-	-	3,300
655	100-2231-00-103-0 5113	TRAINING-REGULAR ED-SPECIALIST-PIPS	2,568	2,568	2,568
656	100-2231-00-103-0 5225	TRAINING-REGULAR ED-MEDICARE-PIPS	16	16	16
657	100-2239-00-505-0 5130	TRAINING-OTHER ED PRG-EXTRA DUTIES-COOP TEACHERS	1,500	794	794
658	100-2239-00-505-0 5225	TRAINING-OTHER ED PRG-MEDICARE-COOP TEACHERS	9	30	30
659	100-2239-00-505-0 5231	TRAINING-OTHER ED PRG-RETIREMENT-TRSL-COOP TEACHE	960	783	786
660					
661	<b>Professional Development Services Total</b>		<b>7,616</b>	<b>28,059</b>	<b>28,160</b>
<b>Library Services</b>					
662	100-2252-00-000-0 5112	LIBRARY SERVICES-TEACHER	1,504,657	1,473,482	1,473,482
663	100-2252-00-000-0 5115	LIBRARY SERVICES-AIDES	146,188	145,395	145,395
664	100-2252-00-000-0 5210	LIBRARY SERVICES-GROUP HEALTH	312,120	306,304	306,304

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
665	100-2252-00-000-0 5211	LIBRARY SERVICES-STATE LIFE INS	73	73	73
666	100-2252-00-000-0 5212	LIBRARY SERVICES-KMG LIFE INS	502	475	475
667	100-2252-00-000-0 5225	LIBRARY SERVICES-MEDICARE	22,956	22,561	22,561
668	100-2252-00-000-0 5231	LIBRARY SERVICES-RETIREMENT-TRSL	477,000	467,047	468,822
669	100-2252-00-000-0 5281	LIBRARY SERVICES-SEVERANCE-SICK	7,500	21,751	6,751
670	100-2252-00-000-5 5225	LIBRARY SERVICES-MEDICARE	93	94	94
671	100-2252-00-000-5 5231	LIBRARY SERVICES-RETIREMENT-TRSL	638	1,748	1,755
672	100-2252-00-000-0 5270	LIBRARY SERVICES-GROUP HEALTH-RETIREEES	-	164,427	-
673	100-2252-00-000-5 5270	LIBRARY SERVICES-GROUP HEALTH-RETIREEES	-	-	165,000
674	<b>Library Services Total</b>		<b>2,471,727</b>	<b>2,603,357</b>	<b>2,590,712</b>
<b>Computer Lab Services</b>					
675	100-2259-00-000-5 5112	EDUCATIONAL MEDIA -TEACHER	78,965	78,965	78,965
676	100-2259-00-000-5 5115	EDUCATIONAL MEDIA -AIDES	280,544	279,110	279,110
677	100-2259-00-000-5 5210	EDUCATIONAL MEDIA -GROUP HEALTH	103,757	100,236	100,236
678	100-2259-00-000-5 5211	EDUCATIONAL MEDIA -STATE LIFE INS	85	101	101
679	100-2259-00-000-5 5212	EDUCATIONAL MEDIA -KMG LIFE INS	188	188	188
680	100-2259-00-000-5 5213	EDUCATIONAL MEDIA -HRA 1000	1,000	1,000	1,000
681	100-2259-00-000-5 5214	EDUCATIONAL MEDIA -HSA 775	272	272	272
682	100-2259-00-000-5 5225	EDUCATIONAL MEDIA -MEDICARE	4,271	4,354	4,354
683	100-2259-00-000-5 5231	EDUCATIONAL MEDIA -RETIREMENT-TRSL	95,684	96,801	97,169
684	100-2259-00-000-5 5233	EDUCATIONAL MEDIA -RETIREMENT-LSERS	3,881	4,116	4,176
685	100-2259-00-000-5 5281	EDUCATIONAL MEDIA -SEVERANCE-SICK	4,500	2,264	2,264
686	100-2259-00-000-5 5282	EDUCATIONAL MEDIA -SEVERANCE-VACATION	1,730	1,270	1,270
687	100-2259-00-000-5 5130	EDUCATIONAL MEDIA -EXTRA DUTIES	-	34	34
688	100-2259-00-000-5 5270	EDUCATIONAL MEDIA -GROUP HEALTH-RETIREEES	-	59,900	60,000
689	<b>Computer Lab Services Total</b>		<b>574,877</b>	<b>628,611</b>	<b>629,139</b>
<b>Classroom Instructional Technology Services</b>					
690	100-1100-65-000-0 5610	REG ED-MATERIALS & SUPPLIES	170	-	-
691	100-1100-65-000-0 561020	REG ED-TECH SUPPLIES	14,349	12,162	20,000
692	100-1100-65-000-0 561520	REG ED-TECH SUPPLY/SOFTWARE (ASSET)	184,794	163,459	180,000
693	100-2259-65-000-5 5130	EDUCATIONAL MEDIA -EXTRA DUTIES	36,000	36,500	36,000
694	100-2259-65-000-5 5225	EDUCATIONAL MEDIA -MEDICARE	522	448	522
695	100-2259-65-000-5 5231	EDUCATIONAL MEDIA -RETIREMENT-TRSL	9,576	9,443	9,576
696	100-2259-65-000-5 5810	EDUCATIONAL MEDIA -DUES/FEES	1,150	1,300	1,300
697	100-2259-65-000-5 5582	EDUCATIONAL MEDIA -TRAVEL	-	-	2,500
698	100-1100-65-179-0 553020	REG ED-DATA/ONLINE SERVICES-PARENT COMM SYS	72,844	40,265	75,000
699	100-1100-65-179-0 5582	REG ED-TRAVEL-PARENT COMM SYS	27	-	2,000
700	100-1100-65-179-0 561020	REG ED-TECH SUPPLIES-PARENT COMM SYS	1,369	-	3,000
701	100-1100-65-179-0 5550	REG ED-PRINTING & BINDING-PARENT COMM SYS	-	-	5,000
702	<b>Classroom Instructional Technology Services Total</b>		<b>320,801</b>	<b>263,576</b>	<b>334,898</b>
<b>Textbook Department</b>					
703	100-1100-62-000-0 5550	REG ED-PRINTING & BINDING	65,000	-	-
704	100-1100-62-000-0 5642	REG ED-TEXTBOOKS	223,000	56,281	393,000
705	100-1220-62-000-7 5642	GIFTED & TALENTED-TEXTBOOKS	5,000	-	5,000
706	100-1310-62-000-8 5642	AGRICULTURE (CTE)-TEXTBOOKS	-	8,281	10,000
707	100-1340-62-000-8 5642	HOME LIVING (CTE)-TEXTBOOKS	24,000	4,790	5,000
708	100-1350-62-000-8 5642	TRADE & INDUSTRY (CTE)-TEXTBOOKS	15,000	-	-

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
709	100-1360-62-000-0 5642	BUSINESS (CTE)-TEXTBOOKS	1,500	1,667	10,000
710	100-1360-62-000-8 5642	BUSINESS (CTE)-TEXTBOOKS	20,000	41,066	25,000
711	100-1370-62-000-8 5642	HEALTH SCIENCE (CTE)-TEXTBOOKS	15,000	16,008	10,000
712	100-1390-62-000-8 5642	OTHER VOC (CTE)-TEXTBOOKS	30,000	4,407	10,000
713	100-1520-62-000-5 5642	ENGLISH LEARNER-TEXTBOOKS	1,500	-	-
714	100-2530-62-000-0 5119	WAREHOUSE/DISTRIBUTION-OTHER SALARIES	30,298	30,298	30,450
715	100-2530-62-000-0 5120	WAREHOUSE/DISTRIBUTION-TEMP EMPLOYEE/STUDENT	4,500	2,597	2,597
716	100-2530-62-000-0 5210	WAREHOUSE/DISTRIBUTION-GROUP HEALTH	6,039	6,039	6,039
717	100-2530-62-000-0 5211	WAREHOUSE/DISTRIBUTION-STATE LIFE INS	19	19	19
718	100-2530-62-000-0 5225	WAREHOUSE/DISTRIBUTION-MEDICARE	462	475	475
719	100-2530-62-000-0 5233	WAREHOUSE/DISTRIBUTION-RETIREMENT-LSERS	8,836	8,848	8,967
720	100-2530-62-000-0 5430	WAREHOUSE/DISTRIBUTION-REPAIRS/MAINT SERV	200	-	-
721	100-2530-62-000-0 5550	WAREHOUSE/DISTRIBUTION-PRINTING & BINDING	400	99	99
722	100-2530-62-000-0 5610	WAREHOUSE/DISTRIBUTION-MATERIALS & SUPPLIES	2,193	113	113
723	100-2530-62-000-0 561020	WAREHOUSE/DISTRIBUTION-TECH SUPPLIES	500	350	350
724	100-2530-62-000-0 5626	WAREHOUSE/DISTRIBUTION-GASOLINE	2,500	2,848	3,418
725	100-2650-62-000-0 5523	O&M VEHICLES-FLEET INS	840	840	409
726	100-1100-62-076-0 5642	REG ED-TEXTBOOKS-AP & PRE-AP	-	8,608	20,000
727	<b>Textbook Department Total</b>		<b>456,787</b>	<b>193,636</b>	<b>552,936</b>
<b>Elementary &amp; Teacher Assessment &amp; Accountability</b>					
728	100-1100-60-000-0 5582	REG ED-TRAVEL	100	1,079	1,200
729	100-1100-60-000-0 5610	REG ED-MATERIALS & SUPPLIES	3,000	1,333	1,400
730	100-1100-60-000-0 561020	REG ED-TECH SUPPLIES	100	476	600
731	100-2211-60-000-0 5111	REGULAR ED -ADMINISTRATOR	102,744	102,816	102,744
732	100-2211-60-000-0 5114	REGULAR ED -ASSISTANT/SECRETARY	35,779	35,839	35,779
733	100-2211-60-000-0 5210	REGULAR ED -GROUP HEALTH	16,646	16,646	16,646
734	100-2211-60-000-0 5211	REGULAR ED -STATE LIFE INS	46	46	46
735	100-2211-60-000-0 5225	REGULAR ED -MEDICARE	1,373	1,375	1,373
736	100-2211-60-000-0 5231	REGULAR ED -RETIREMENT-TRSL	36,841	36,882	36,981
737	100-2211-60-000-0 5550	REGULAR ED -PRINTING & BINDING	2,000	-	2,000
738	100-2211-60-000-0 5582	REGULAR ED -TRAVEL	2,000	1,565	2,000
739	100-2211-60-000-0 5610	REGULAR ED -MATERIALS & SUPPLIES	1,200	390	1,200
740	100-2211-60-000-0 561020	REGULAR ED -TECH SUPPLIES	2,300	-	2,300
741	100-2211-60-000-0 561520	REGULAR ED -TECH SUPPLY/SOFTWARE (ASSET)	1,000	-	1,000
742	100-2231-60-000-0 5442	TRAINING-REGULAR ED-RENT-EQUIPMENT	425	438	425
743	100-2231-60-000-0 5550	TRAINING-REGULAR ED-PRINTING & BINDING	500	17	500
744	100-2231-60-000-0 5610	TRAINING-REGULAR ED-MATERIALS & SUPPLIES	2,000	-	2,000
745	100-2231-60-000-0 561020	TRAINING-REGULAR ED-TECH SUPPLIES	800	-	800
746	100-2211-60-103-0 5111	REGULAR ED -ADMINISTRATOR-PIPS	1,990	1,990	1,990
747	100-2211-60-103-0 5225	REGULAR ED -MEDICARE-PIPS	32	27	32
748	100-2211-60-103-5 5111	REGULAR ED -ADMINISTRATOR-PIPS	200	181	200
749	100-2211-60-103-5 5225	REGULAR ED -MEDICARE-PIPS	5	2	5
750	100-2231-60-105-0 5113	TRAINING-REGULAR ED-SPECIALIST-OPTAAP	67,473	67,545	67,473
751	100-2231-60-105-0 5210	TRAINING-REGULAR ED-GROUP HEALTH-OPTAAP	6,039	6,039	6,039
752	100-2231-60-105-0 5225	TRAINING-REGULAR ED-MEDICARE-OPTAAP	947	948	947
753	100-2231-60-105-0 5231	TRAINING-REGULAR ED-RETIREMENT-TRSL-OPTAAP	17,937	17,967	18,005
754	100-2231-60-105-0 5582	TRAINING-REGULAR ED-TRAVEL-OPTAAP	2,500	772	2,500
755	100-2400-60-174-0 5582	SCHOOL ADMIN-TRAVEL-EVALUATION	100	-	-

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
756					
757	<b>Elementary &amp; Teacher Assessment &amp; Accountability Total</b>		<b>306,077</b>	<b>294,374</b>	<b>306,185</b>
<b>Elementary, Testing &amp; Curriculum Department</b>					
758	100-2211-57-000-0 5111	REGULAR ED -ADMINISTRATOR	85,366	85,438	85,366
759	100-2211-57-000-0 5210	REGULAR ED -GROUP HEALTH	11,060	11,060	11,060
760	100-2211-57-000-0 5225	REGULAR ED -MEDICARE	1,107	1,108	1,107
761	100-2211-57-000-0 5231	REGULAR ED -RETIREMENT-TRSL	22,697	22,726	22,697
762	100-2211-57-000-0 5582	REGULAR ED -TRAVEL	500	-	500
763	100-2214-57-000-5 5582	OTHER SPECIAL PRG (ESSA)-TRAVEL	200	-	200
764	100-2214-57-000-5 561020	OTHER SPECIAL PRG (ESSA)-TECH SUPPLIES	100	-	100
765	100-2219-57-000-0 5114	OTHER ED PRG-ASSISTANT/SECRETARY	105,962	106,202	105,962
766	100-2219-57-000-0 5210	OTHER ED PRG-GROUP HEALTH	34,184	34,184	34,184
767	100-2219-57-000-0 5211	OTHER ED PRG-STATE LIFE INS	42	42	42
768	100-2219-57-000-0 5212	OTHER ED PRG-KMG LIFE INS	189	189	189
769	100-2219-57-000-0 5225	OTHER ED PRG-MEDICARE	1,254	1,255	1,254
770	100-2219-57-000-0 5231	OTHER ED PRG-RETIREMENT-TRSL	20,852	20,886	20,852
771	100-2220-57-000-0 5113	CURRICULUM DEV-SPECIALIST	237,042	237,493	237,042
772	100-2220-57-000-0 5210	CURRICULUM DEV-GROUP HEALTH	33,358	33,358	33,358
773	100-2220-57-000-0 5211	CURRICULUM DEV-STATE LIFE INS	17	17	17
774	100-2220-57-000-0 5212	CURRICULUM DEV-KMG LIFE INS	332	332	332
775	100-2220-57-000-0 5225	CURRICULUM DEV-MEDICARE	3,345	3,337	3,345
776	100-2220-57-000-0 5231	CURRICULUM DEV-RETIREMENT-TRSL	36,555	37,768	36,555
777	100-2220-57-000-0 5281	CURRICULUM DEV-SEVERANCE-SICK	14,030	6,883	14,030
778	100-2220-57-000-0 5282	CURRICULUM DEV-SEVERANCE-VACATION	11,224	5,506	-
779	100-2220-57-000-0 5290	CURRICULUM DEV-OTHER EMPL BENEFITS	100	-	100
780	100-2220-57-000-0 5442	CURRICULUM DEV-RENT-EQUIPMENT	3,066	3,426	3,066
781	100-2220-57-000-0 5550	CURRICULUM DEV-PRINTING & BINDING	160,000	103,148	160,000
782	100-2220-57-000-0 5582	CURRICULUM DEV-TRAVEL	7,000	4,039	7,000
783	100-2220-57-000-0 5610	CURRICULUM DEV-MATERIALS & SUPPLIES	10,000	3,011	10,000
784	100-2220-57-000-0 561020	CURRICULUM DEV-TECH SUPPLIES	7,500	2,780	7,500
785	100-2220-57-000-0 561520	CURRICULUM DEV-TECH SUPPLY/SOFTWARE (ASSET)	2,500	-	2,500
786	100-2220-57-000-5 5113	CURRICULUM DEV-SPECIALIST	234,782	38,414	234,782
787	100-2220-57-000-5 5210	CURRICULUM DEV-GROUP HEALTH	2,787	2,787	2,787
788	100-2220-57-000-5 5225	CURRICULUM DEV-MEDICARE	644	526	644
789	100-2220-57-000-5 5231	CURRICULUM DEV-RETIREMENT-TRSL	12,378	10,218	12,378
790	100-2231-57-000-0 5150	TRAINING-REGULAR ED-STIPEND PAY	1,200	-	1,200
791	100-2231-57-000-0 5225	TRAINING-REGULAR ED-MEDICARE	17	-	17
792	100-2231-57-000-0 5231	TRAINING-REGULAR ED-RETIREMENT-TRSL	319	-	319
793	100-2231-57-000-0 5442	TRAINING-REGULAR ED-RENT-EQUIPMENT	1,500	1,416	1,500
794	100-2231-57-000-0 5530	TRAINING-REGULAR ED-COMMUNICATIONS	1,500	-	1,500
795	100-2231-57-000-0 5550	TRAINING-REGULAR ED-PRINTING & BINDING	1,000	-	1,000
796	100-2231-57-000-0 5582	TRAINING-REGULAR ED-TRAVEL	-	416	-
797	100-2620-57-000-0 5430	O&M BUILDINGS-REPAIRS/MAINT SERV	250	80	250
798	100-2620-57-000-0 5610	O&M BUILDINGS-MATERIALS & SUPPLIES	1,500	1,515	1,500
799	100-2620-57-000-0 561020	O&M BUILDINGS-TECH SUPPLIES	3,200	1,392	3,200
800	100-2800-57-082-0 5610	CENTRAL SERVICES-MATERIALS & SUPPLIES-TEACHER OF TH	1,000	-	1,000
801	100-1130-57-094-5 5590	HIGH SCH-MISC PURCHASED SERVICES-ACT RE-TEST	8,500	7,104	8,500
802	100-1100-57-106-5 534020	REG ED-TECHNOLOGY SERVICES-READ 180	22,900	11,999	22,900

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
803	100-1100-57-106-5 5610	REG ED-MATERIALS & SUPPLIES-READ 180	900	-	900
804	100-1100-57-106-5 561020	REG ED-TECH SUPPLIES-READ 180	3,500	-	3,500
805	100-1100-57-106-5 573520	REG ED-SOFTWARE-TECH >\$5,000-READ 180	75,000	-	-
806	100-1100-57-114-0 5610	REG ED-MATERIALS & SUPPLIES-SPELLING BEE	500	-	500
807	100-1490-57-114-0 5590	OTHER EDUCATION PRG-MISC PURCHASED SERVICES-SPELL	5,000	4,228	5,000
808	100-1490-57-114-0 5610	OTHER EDUCATION PRG-MATERIALS & SUPPLIES-SPELLING B	500	228	500
809	100-1100-57-128-0 5610	REG ED-MATERIALS & SUPPLIES-TESTING	4,000	400	4,000
810	100-1100-57-128-5 5610	REG ED-MATERIALS & SUPPLIES-TESTING	1,000	-	1,000
811	100-1100-57-128-5 561020	REG ED-TECH SUPPLIES-TESTING	-	249	-
812	100-1110-57-128-0 5122	ELEM (1-8)-TEMPORARY TEACHER-TESTING	20,000	6,025	20,000
813	100-1110-57-128-0 5225	ELEM (1-8)-MEDICARE-TESTING	300	80	300
814	100-1110-57-128-0 5231	ELEM (1-8)-RETIREMENT-TRSL-TESTING	2,550	477	2,550
815	100-1130-57-128-5 5122	HIGH SCH-TEMPORARY TEACHER-TESTING	4,000	3,585	4,000
816	100-1130-57-128-5 5225	HIGH SCH-MEDICARE-TESTING	60	52	60
817	100-1130-57-128-5 5231	HIGH SCH-RETIREMENT-TRSL-TESTING	1,064	906	1,064
818	100-2220-57-128-0 5530	CURRICULUM DEV-COMMUNICATIONS-TESTING	5,000	4,476	5,000
819	100-2220-57-128-0 5610	CURRICULUM DEV-MATERIALS & SUPPLIES-TESTING	200	-	200
820	100-1460-57-129-5 5112	AFTER SCHOOL-TEACHER-LEAP REMED	48,753	45,923	48,753
821	100-1460-57-129-5 5225	AFTER SCHOOL-MEDICARE-LEAP REMED	636	606	636
822	100-1460-57-129-5 5231	AFTER SCHOOL-RETIREMENT-TRSL-LEAP REMED	12,968	12,045	12,968
823	100-2721-57-129-5 5116	REG ED BUS OPS-SERVICE WORKERS-LEAP REMED	16,980	15,880	16,980
824	100-2721-57-129-5 5225	REG ED BUS OPS-MEDICARE-LEAP REMED	199	184	199
825	100-2721-57-129-5 5233	REG ED BUS OPS-RETIREMENT-LSERS-LEAP REMED	4,686	3,890	4,686
826	100-1100-57-143-0 5530	REG ED-COMMUNICATIONS-STUDENT-OF-THE-YEAR	300	-	300
827	100-1100-57-143-0 5582	REG ED-TRAVEL-STUDENT-OF-THE-YEAR	96	-	96
828	100-1100-57-143-0 5590	REG ED-MISC PURCHASED SERVICES-STUDENT-OF-THE-YEAR	30	-	30
829	100-1100-57-143-0 5610	REG ED-MATERIALS & SUPPLIES-STUDENT-OF-THE-YEAR	3,607	205	3,607
830	100-2721-57-143-0 5116	REG ED BUS OPS-BUS DR-STUDENT-OF-THE-YEAR	40	-	40
831	100-2721-57-143-0 5233	REG ED BUS OPS-BUS DR-RETIREMENT-LSERS-STUDENT-OF-	20	-	20
832	100-2220-57-241-0 5130	CURRICULUM DEV-EXTRA DUTIES-CURR ALIGNM	40,000	1,731	40,000
833	100-2220-57-241-0 5225	CURRICULUM DEV-MEDICARE-CURR ALIGNM	580	23	580
834	100-2220-57-241-0 5231	CURRICULUM DEV-RETIREMENT-TRSL-CURR ALIGNM	10,640	465	10,640
835	100-2220-57-241-5 5150	CURRICULUM DEV-STIPEND PAY-CURR ALIGNM	900	-	900
836	100-2220-57-241-5 5225	CURRICULUM DEV-MEDICARE-CURR ALIGNM	25	-	25
837	100-2220-57-241-5 5231	CURRICULUM DEV-RETIREMENT-TRSL-CURR ALIGNM	250	-	250
838	100-2231-57-809-0 5610	TRAINING-REGULAR ED-MATERIALS & SUPPLIES-CO MOVE-RE	-	470	-
839	100-2211-59-000-0 5111	REGULAR ED -ADMINISTRATOR	98,828	98,900	98,828
840	100-2211-59-000-0 5210	REGULAR ED -GROUP HEALTH	11,549	11,549	11,549
841	100-2211-59-000-0 5225	REGULAR ED -MEDICARE	28	-	28
842	100-2211-59-000-0 5231	REGULAR ED -RETIREMENT-TRSL	26,278	26,307	26,378
843	100-2211-59-000-0 5442	REGULAR ED -RENT-EQUIPMENT	1,300	1,001	1,300
844	100-2211-59-000-0 5550	REGULAR ED -PRINTING & BINDING	150	48	150
845	100-2214-59-000-5 5113	OTHER SPECIAL PRG (ESSA)-SPECIALIST	81,601	70,778	81,601
846	100-2214-59-000-5 5210	OTHER SPECIAL PRG (ESSA)-GROUP HEALTH	10,638	10,638	10,638
847	100-2214-59-000-5 5231	OTHER SPECIAL PRG (ESSA)-RETIREMENT-TRSL	21,695	18,827	21,695
848	<b>Elementary, Testing &amp; Curriculum Department Total</b>		<b>1,619,410</b>	<b>1,140,226</b>	<b>1,533,286</b>
<b>Middle School Instruction &amp; Counseling Support</b>					
849	100-2120-88-000-0 5582	GUIDANCE -TRAVEL	5,000	-	-

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
850	100-2120-88-000-0 5610	GUIDANCE -MATERIALS & SUPPLIES	1,000	1,688	-
851	100-2120-88-000-0 561020	GUIDANCE -TECH SUPPLIES	-	242	-
852	100-2120-88-000-5 5582	GUIDANCE -TRAVEL	2,500	288	5,000
853	100-2120-88-000-5 5290	GUIDANCE -OTHER EMPL BENEFITS	-	125	375
854	100-2120-88-000-5 5610	GUIDANCE -MATERIALS & SUPPLIES	-	-	4,000
855	100-2121-88-000-0 5111	GUIDANCE -ADMINISTRATOR	47,225	47,261	47,281
856	100-2121-88-000-0 5210	GUIDANCE -GROUP HEALTH	3,020	3,020	3,020
857	100-2121-88-000-0 5231	GUIDANCE -RETIREMENT-TRSL	11,990	12,545	12,593
858	100-2130-88-000-5 5524	STUDENT HEALTH-E&O INS	5,940	247	6,000
859	100-2211-88-000-0 5111	REGULAR ED -ADMINISTRATOR	47,225	47,261	47,461
860	100-2211-88-000-0 5210	REGULAR ED -GROUP HEALTH	3,020	3,020	3,020
861	100-2211-88-000-0 5231	REGULAR ED -RETIREMENT-TRSL	13,123	12,598	12,699
862	100-2211-88-000-0 5530	REGULAR ED -COMMUNICATIONS	100	62	100
863	100-2211-88-000-0 5550	REGULAR ED -PRINTING & BINDING	500	-	-
864	100-2211-88-000-0 5582	REGULAR ED -TRAVEL	1,600	1,663	2,500
865	100-2211-88-000-0 5610	REGULAR ED -MATERIALS & SUPPLIES	2,000	364	2,000
866	100-2211-88-000-0 561020	REGULAR ED -TECH SUPPLIES	1,000	872	1,000
867	100-2220-88-000-0 5550	CURRICULUM DEV-PRINTING & BINDING	1,000	-	1,000
868	100-2220-88-000-0 5610	CURRICULUM DEV-MATERIALS & SUPPLIES	500	-	1,000
869	100-2231-88-000-0 5320	TRAINING-REGULAR ED-EDUCATIONAL SERVICES	1,000	-	1,000
870	100-2231-88-000-0 5582	TRAINING-REGULAR ED-TRAVEL	1,500	-	2,000
871	100-1480-88-096-5 5582	ALTERNATIVE ED-TRAVEL-JAG	2,484	-	2,000
872	100-2239-88-096-5 5582	TRAINING-OTHER ED PRG-TRAVEL-JAG	3,000	1,485	3,000
873	100-2721-88-096-5 5116	REG ED BUS OPS-SERVICE WORKERS-JAG	1,950	710	1,420
874	100-2721-88-096-5 5225	REG ED BUS OPS-MEDICARE-JAG	22	10	21
875	100-2721-88-096-5 5233	REG ED BUS OPS-RETIREMENT-LSERS-JAG	304	75	151
876	100-2721-88-096-5 5590	REG ED BUS OPS-MISC PURCHASED SERVICES-JAG	771	493	986
877	100-2121-88-103-0 5111	GUIDANCE -ADMINISTRATOR-PIPS	648	648	648
878	100-2211-88-103-0 5111	REGULAR ED -ADMINISTRATOR-PIPS	648	648	648
879	<b>Middle School Instruction &amp; Counseling Support Total</b>		<b>159,070</b>	<b>135,325</b>	<b>160,923</b>
<b>Secondary Program Administration</b>					
880	100-1100-58-000-0 561520	REG ED-TECH SUPPLY/SOFTWARE (ASSET)	200	(137)	200
881	100-1100-58-000-0 5610	REG ED-MATERIALS & SUPPLIES	-	-	5,000
882	100-1300-58-000-8 5810	CAREER & TECH ED-DUES/FEES	700	25	700
883	100-1310-58-000-8 5123	AGRICULTURE (CTE)-DAY-BY-DAY SUB TEACHERS	5,475	-	5,475
884	100-1310-58-000-8 5225	AGRICULTURE (CTE)-MEDICARE	25	-	25
885	100-1310-58-000-8 5582	AGRICULTURE (CTE)-TRAVEL	4,500	1,220	4,500
886	100-1310-58-000-8 5583	AGRICULTURE (CTE)-PER DIEM- DAY TRAVEL(TAX)	50	-	50
887	100-1340-58-000-8 5430	HOME LIVING (CTE)-REPAIRS/MAINT SERV	6,600	5,895	6,600
888	100-1340-58-000-8 5610	HOME LIVING (CTE)-MATERIALS & SUPPLIES	1,400	-	1,400
889	100-1340-58-000-8 5615	HOME LIVING (CTE)-SUPPLY (ASSET)	1,000	-	1,000
890	100-1350-58-000-8 5610	TRADE & INDUSTRY (CTE)-MATERIALS & SUPPLIES	1,000	-	1,000
891	100-1370-58-000-8 5430	HEALTH SCIENCE (CTE)-REPAIRS/MAINT SERV	600	-	600
680	100-2120-58-000-0 5290	GUIDANCE -OTHER EMPL BENEFITS	200	125	200
681	100-2211-58-000-0 5111	REGULAR ED -ADMINISTRATOR	51,862	51,898	51,862
682	100-2211-58-000-0 5114	REGULAR ED -ASSISTANT/SECRETARY	34,404	34,464	34,404
683	100-2211-58-000-0 5210	REGULAR ED -GROUP HEALTH	10,012	10,012	10,012
684	100-2211-58-000-0 5211	REGULAR ED -STATE LIFE INS	21	21	21

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
685	100-2211-58-000-0 5212	REGULAR ED -KMG LIFE INS	92	92	92
686	100-2211-58-000-0 5225	REGULAR ED -MEDICARE	1,207	1,178	1,207
687	100-2211-58-000-0 5231	REGULAR ED -RETIREMENT-TRSL	23,513	22,999	24,387
688	100-2211-58-000-0 5442	REGULAR ED -RENT-EQUIPMENT	450	420	450
689	100-2211-58-000-0 5530	REGULAR ED -COMMUNICATIONS	50	-	50
690	100-2211-58-000-0 5550	REGULAR ED -PRINTING & BINDING	500	-	500
691	100-2211-58-000-0 5582	REGULAR ED -TRAVEL	1,500	1,002	1,500
692	100-2211-58-000-0 5610	REGULAR ED -MATERIALS & SUPPLIES	1,000	105	1,000
693	100-2211-58-000-0 561020	REGULAR ED -TECH SUPPLIES	200	-	200
694	100-2215-58-000-8 5111	CAREER & TECH ED-ADMINISTRATOR	51,862	51,898	51,862
695	100-2215-58-000-8 5210	CAREER & TECH ED-GROUP HEALTH	3,041	3,041	3,041
696	100-2215-58-000-8 5212	CAREER & TECH ED-KMG LIFE INS	92	92	92
697	100-2215-58-000-8 5225	CAREER & TECH ED-MEDICARE	-	724	-
698	100-2215-58-000-8 5231	CAREER & TECH ED-RETIREMENT-TRSL	13,223	13,778	13,223
699	100-2215-58-000-8 5582	CAREER & TECH ED-TRAVEL	1,500	-	1,500
700	100-2231-58-000-0 5582	TRAINING-REGULAR ED-TRAVEL	1,500	-	1,500
701	100-2721-58-000-8 5116	REG ED BUS OPS-SERVICE WORKERS	24,000	-	24,000
702	100-2721-58-000-8 5120	REG ED BUS OPS-TEMP EMPLOYEE/STUDENT	6,000	-	6,000
703	100-2721-58-000-8 5225	REG ED BUS OPS-MEDICARE	87	-	87
704	100-2721-58-000-8 5233	REG ED BUS OPS-RETIREMENT-LSERS	7,728	-	7,728
705	100-2721-58-000-8 5590	REG ED BUS OPS-MISC PURCHASED SERVICES	10,000	-	10,000
706	100-1130-58-077-0 5120	HIGH SCH-TEMP EMPLOYEE/STUDENT-COE	-	3,419	-
707	100-1130-58-077-0 5225	HIGH SCH-MEDICARE-COE	-	50	-
708	100-1390-58-077-8 5120	OTHER VOC (CTE)-TEMP EMPLOYEE/STUDENT-COE	65,000	56,853	65,000
709	100-1390-58-077-8 5225	OTHER VOC (CTE)-MEDICARE-COE	943	824	943
710	100-1130-58-111-5 553020	HIGH SCH-DATA/ONLINE SERVICES-CREDIT RECOVERY	58,725	58,725	58,725
711	100-1310-58-131-8 5582	AGRICULTURE (CTE)-TRAVEL-STATE \$50 ALLOC	1,000	251	-
712	100-1310-58-131-8 5610	AGRICULTURE (CTE)-SUPPLIES-STATE \$50 ALLOC	48,400	37,781	51,500
713	100-1310-58-131-8 561520	AGRICULTURE (CTE)-TECH SUPPLY-STATE \$50 ALLOC	10,000	8,080	-
714	100-1310-58-131-8 5615	AGRICULTURE (CTE)-SUPPLY (ASSET)-STATE \$50 ALLOC	-	1,100	-
715	100-1340-58-136-8 5430	HOME LIVING (CTE)-REPAIRS-HOME EC ALLOC	500	477	-
716	100-1340-58-136-8 5610	HOME LIVING (CTE)-SUPPLIES-HOME EC ALLOC	14,800	12,904	15,300
717	100-1100-58-172-0 553020	REG ED-DATA/ONLINE SERVICES-DUAL ENROLL	3,000	2,755	3,000
718	100-1100-58-172-5 5564	REG ED-TUITION IN STATE(NON-LEA)-DUAL ENROLL	3,658	-	3,658
719	100-1490-58-172-5 553020	OTHER ED PRG-DATA/ONLINE SERVICES-DUAL ENROLL	2,500	1,852	2,500
720	100-1490-58-172-5 5564	OTHER ED PRG-TUITION IN STATE(NON-LEA)-DUAL ENROLL	7,000	6,352	7,000
721	100-2721-58-187-8 5116	REG ED BUS OPS-SERVICE WORKERS-BUS SUPP-LDCC	2,000	6,825	2,000
722	100-2721-58-187-8 5225	REG ED BUS OPS-MEDICARE-BUS SUPPLEMENT-LDCC	29	97	29
723	100-2721-58-187-8 5233	REG ED BUS OPS-RETIREMENT-LSERS-BUS SUPP-LDCC	1,104	1,884	1,104
724	100-1300-58-242-8 5530	CAREER & TECH ED-COMMUNICATIONS-WORKKEYS TESTING	5,000	4,738	5,000
725					
726	<b>Secondary Program Administration Total</b>		<b>489,253</b>	<b>403,820</b>	<b>487,227</b>
<b>Student Support Services</b>					
726	100-1210-61-000-6 5225	SPED CLASS-MEDICARE	30	-	-
727	100-1210-61-000-6 5231	SPED CLASS-RETIREMENT-TRSL	532	-	-
728	100-1210-61-000-6 5610	SPED CLASS-MATERIALS & SUPPLIES	300	1,042	1,045
729	100-1214-61-000-6 5112	SP ED (A.P.E.)-TEACHER	318,478	282,022	282,100
730	100-1214-61-000-6 5210	SP ED (A.P.E.)-GROUP HEALTH	61,491	61,294	61,300

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
731	100-1214-61-000-6 5225	SP ED (A.P.E.)-MEDICARE	5,036	4,323	4,300
732	100-1214-61-000-6 5231	SP ED (A.P.E.)-RETIREMENT-TRSL	101,365	87,962	88,000
733	100-2130-61-000-6 5524	STUDENT HEALTH-E&O INS	30,000	29,427	30,000
734	100-2212-00-000-6 5113	SPECIAL ED -SPECIALIST	167,028	167,028	167,028
735	100-2212-00-000-6 5114	SPECIAL ED -ASSISTANT/SECRETARY	2,872	2,872	2,872
736	100-2212-00-000-6 5210	SPECIAL ED -GROUP HEALTH	24,534	24,534	24,534
737	100-2212-00-000-6 5211	SPECIAL ED -STATE LIFE INS	191	191	191
738	100-2212-00-000-6 5225	SPECIAL ED -MEDICARE	2,783	2,788	2,788
739	100-2212-00-000-6 5231	SPECIAL ED -RETIREMENT-TRSL	37,429	37,518	37,661
740	100-2212-00-000-6 5239	SPECIAL ED -RETIREMENT-LASERS	16,198	18,251	18,516
741	100-2212-00-000-6 5270	SPECIAL ED -GROUP HEALTH-RETIRES	35,713	128,995	129,000
742	100-2212-00-000-6 5281	SPECIAL ED -SEVERANCE-SICK	8,000	3,986	11,986
743	100-2212-00-000-6 5282	SPECIAL ED -SEVERANCE-VACATION	7,500	3,617	11,117
744	100-2212-61-000-0 5442	SPECIAL ED -RENT-EQUIPMENT	4,004	3,640	3,640
745	100-2212-61-000-0 5610	SPECIAL ED -MATERIALS & SUPPLIES	2,500	2,059	2,500
746	100-2212-61-000-6 5111	SPECIAL ED -ADMINISTRATOR	45,251	45,287	45,300
747	100-2212-61-000-6 5113	SPECIAL ED -SPECIALIST	44,474	44,474	44,500
748	100-2212-61-000-6 5114	SPECIAL ED -ASSISTANT/SECRETARY	89,657	153,101	153,100
749	100-2212-61-000-6 5210	SPECIAL ED -GROUP HEALTH	36,675	47,700	47,700
750	100-2212-61-000-6 5211	SPECIAL ED -STATE LIFE INS	50	67	100
751	100-2212-61-000-6 5213	SPECIAL ED -HRA 1000	1,000	-	-
752	100-2212-61-000-6 5225	SPECIAL ED -MEDICARE	2,387	2,999	3,000
753	100-2212-61-000-6 5231	SPECIAL ED -RETIREMENT-TRSL	35,807	47,667	47,700
754	100-2212-61-000-6 5281	SPECIAL ED -SEVERANCE-SICK	6,000	2,992	3,000
755	100-2212-61-000-6 5282	SPECIAL ED -SEVERANCE-VACATION	8,300	2,394	3,400
756	100-2212-61-000-6 5442	SPECIAL ED -RENT-EQUIPMENT	200	-	-
757	100-2212-61-000-6 5530	SPECIAL ED -COMMUNICATIONS	100	1,194	1,200
758	100-2212-61-000-6 5582	SPECIAL ED -TRAVEL	100	40	41
759	100-2212-61-000-6 5610	SPECIAL ED -MATERIALS & SUPPLIES	1,000	542	542
760	100-2212-61-103-6 5113	SPECIAL ED -SPECIALIST-PIPS	2,940	2,714	2,720
761	100-2212-61-103-6 5225	SPECIAL ED -MEDICARE-PIPS	19	19	20
762	100-2620-61-000-0 5411	O&M BUILDINGS-WATER SEWAGE	1,500	1,590	1,600
763	100-2620-61-000-0 5626	O&M BUILDINGS-GASOLINE	-	73	100
764	100-2630-61-000-0 5626	GROUND CARE & UPKEEP-GASOLINE	-	40	-
765	100-2731-61-108-6 5513	SPED BUS OPS-PAYMENT IN LIEU OF TRANS-SPED PARENT T	1,000	-	-
766					
767	<b>Student Support Services Total</b>		<b>1,102,444</b>	<b>1,214,441</b>	<b>1,232,601</b>
<b>School Board Administration</b>					
768	100-2300-00-000-0 5260	GENERAL ADMINISTRATION-WORKERS COMP	1,105	1,105	1,105
769	100-2300-00-000-0 5270	GENERAL ADMINISTRATION-GROUP HEALTH-RETIRES	6,083	-	-
770	100-2310-00-000-0 5313	GENERAL ADMINISTRATION-PENSION FUNDS	649,288	625,614	625,614
771	100-2310-00-000-0 5332	GENERAL ADMINISTRATION-LEGAL SERVICES	125,000	130,368	130,368
772	100-2310-00-000-0 5333	GENERAL ADMINISTRATION-AUDIT/ACCOUNTING SERV	81,707	48,937	63,937
773	100-2310-00-000-0 5521	GENERAL ADMINISTRATION-LIABILITY INS	109,667	109,667	77,500
774	100-2310-00-000-0 5524	GENERAL ADMINISTRATION-E&O INS	31,500	-	47,750
775	100-2310-00-000-0 5582	GENERAL ADMINISTRATION-TRAVEL	2,000	959	959
776	100-2310-00-000-0 5810	GENERAL ADMINISTRATION-DUES/FEES	15,476	15,505	15,505
777	100-2311-00-000-0 5111	SCHOOL BOARD-ADMINISTRATOR	68,400	68,400	68,400

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
778	100-2311-00-000-0 5225	SCHOOL BOARD-MEDICARE	574	574	574
779	100-2311-00-000-0 5319	SCHOOL BOARD-OTHER SERVICE FEES	10,800	20,100	20,100
780	100-2311-00-000-0 5540	SCHOOL BOARD-ADVERTISING	10,000	3,588	3,588
781	100-2311-00-000-0 5582	SCHOOL BOARD-TRAVEL	5,200	4,681	4,681
782	100-2311-00-000-0 5810	SCHOOL BOARD-DUES/FEES	450	450	450
783	100-2314-00-000-0 5316	ELECTIONS-ELECTION FEES	-	-	36,000
784	100-2311-00-350-0 5317	SCHOOL BOARD-MGMT CONSULTANTS	7,500	7,500	7,500
785					
786					
787	<b>School Board Administration Total</b>		<b>1,124,750</b>	<b>1,037,447</b>	<b>1,104,031</b>
<b>Office of the Superintendent</b>					
788	100-2321-00-000-0 5111	SUPERINTENDENT-ADMINISTRATOR	186,926	187,098	187,098
789	100-2321-00-000-0 5210	SUPERINTENDENT-GROUP HEALTH	10,638	10,638	10,638
790	100-2321-00-000-0 5212	SUPERINTENDENT-KMG LIFE INS	332	332	332
791	100-2321-00-000-0 5225	SUPERINTENDENT-MEDICARE	2,633	2,723	2,723
792	100-2321-00-000-0 5231	SUPERINTENDENT-RETIREMENT-TRSL	49,494	48,414	48,598
793	100-2321-00-000-0 5282	SUPERINTENDENT-SEVERANCE-VACATION	6,025	6,169	6,169
794	100-2321-00-000-0 5270	SUPERINTENDENT-GROUP HEALTH-RETIREEES	-	5,941	6,000
795	100-2321-00-103-0 5111	SUPERINTENDENT-ADMINISTRATOR-PIPS	1,297	1,297	1,297
796	100-2321-00-103-0 5225	SUPERINTENDENT-MEDICARE-PIPS	18	18	18
797					
798	100-1100-55-000-0 5320	REG ED-EDUCATIONAL SERVICES	15,000	-	15,000
799	100-1100-55-000-0 5610	REG ED-MATERIALS & SUPPLIES	19,000	-	19,000
800	100-1100-55-000-0 561020	REG ED-TECH SUPPLIES	1,000	752	1,000
801	100-1100-55-000-0 561520	REG ED-TECH SUPPLY/SOFTWARE (ASSET)	5,000	3,700	5,000
802					
803	100-1420-55-000-0 5430	ATHLETICS-REPAIRS/MAINT SERV	12,000	-	12,000
804	100-1420-55-000-0 5610	ATHLETICS-MATERIALS & SUPPLIES	17,000	12,865	17,000
805	100-1420-55-000-0 5615	ATHLETICS-SUPPLY (ASSET)	10,000	-	10,000
806	100-1420-55-000-0 561520	ATHLETICS-TECH SUPPLY/SOFTWARE (ASSET)	5,000	4,859	5,000
807	100-1420-55-000-0 5890	ATHLETICS-MISC EXPEND	5,000	5,000	5,000
808	100-1420-55-000-5 5610	ATHLETICS-MATERIALS & SUPPLIES	5,000	-	5,000
809					
810	100-2190-55-000-5 5300	OTHER PUPIL SUPPORT-PROFESS SERVICES	2,500	1,650	2,500
811	100-2190-55-000-0 5442	OTHER PUPIL SUPPORT-RENT-EQUIPMENT	-	1,702	-
812					
813	100-2231-55-000-0 5320	TRAINING-REGULAR ED-EDUCATIONAL SERVICES	5,000	-	5,000
814					
815	100-2321-55-000-0 5114	SUPERINTENDENT-ASSISTANT/SECRETARY	48,598	48,670	48,598
816	100-2321-55-000-0 5212	SUPERINTENDENT-KMG LIFE INS	249	205	249
817	100-2321-55-000-0 5231	SUPERINTENDENT-RETIREMENT-TRSL	12,916	12,946	12,965
818	100-2321-55-000-0 5430	SUPERINTENDENT-REPAIRS/MAINT SERV	4,000	-	4,000
819	100-2321-55-000-0 5442	SUPERINTENDENT-RENT-EQUIPMENT	240	-	240
820	100-2321-55-000-0 5550	SUPERINTENDENT-PRINTING & BINDING	9,000	413	9,000
821	100-2321-55-000-0 5582	SUPERINTENDENT-TRAVEL	7,000	5,601	7,000
822	100-2321-55-000-0 5610	SUPERINTENDENT-MATERIALS & SUPPLIES	4,000	1,529	4,000
823	100-2321-55-000-0 561020	SUPERINTENDENT-TECH SUPPLIES	500	288	500
824	100-2321-55-000-0 561520	SUPERINTENDENT-TECH SUPPLY/SOFTWARE (ASSET)	3,000	-	3,000

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
825	100-2321-55-000-0 5626	SUPERINTENDENT-GASOLINE	3,000	2,018	3,000
826	100-2321-55-000-0 5810	SUPERINTENDENT-DUES/FEES	600	-	600
827					
828	100-2620-55-000-0 5430	O&M BUILDINGS-REPAIRS/MAINT SERV	20,000	847	20,000
829	100-2620-55-000-0 5610	O&M BUILDINGS-MATERIALS & SUPPLIES	10,000	-	10,000
830	100-2620-55-000-0 5730	O&M BUILDINGS-EQUIPMENT >\$5,000	10,000	-	10,000
831	100-2650-55-000-0 5430	O&M VEHICLES-REPAIRS/MAINT SERV	-	142	-
832	100-2650-55-000-0 5523	O&M VEHICLES-FLEET INS	420	420	420
833	100-2650-55-000-0 5626	O&M VEHICLES-GASOLINE	-	107	-
834	100-2662-55-000-0 5300	FACILITY SECURITY-PROFESS SERVICES	1,000	1,425	1,000
835					
836	100-2721-55-000-5 5590	REG ED BUS OPERATION-MISC PURCHASED SERVICES	1,000	-	1,000
837					
838	100-2721-55-112-5 5116	REG ED BUS OPS-SERVICE WORKERS-BUS DR-FIELD TRIPS	5,000	765	5,000
839	100-2721-55-112-5 5225	REG ED BUS OPS-MEDICARE-BUS DR-FIELD TRIPS	50	10	50
840	100-2721-55-112-5 5233	REG ED BUS OPS-RETIREMENT-LSERS-BUS DR-FIELD TRIPS	1,380	179	1,639
841	100-2721-55-112-5 5590	REG ED BUS OPS-MISC PURCHASED SERVICES-BUS DR-FIELD	470	339	470
842	100-2721-55-112-5 5231	REG ED BUS OPS-RETIREMENT-TRSL-BUS DR-FIELD TRIPS	-	-	-
843	<b>Office of the Superintendent Total</b>		<b>501,286</b>	<b>369,060</b>	<b>507,104</b>
<b>School Administration</b>					
844	100-2400-00-046-0 5130	SCHOOL ADMIN-EXTRA DUTIES-EXTRA DUTIES	500	347	347
845	100-2400-00-046-0 5225	SCHOOL ADMIN-MEDICARE-EXTRA DUTIES	7	5	5
846	100-2400-00-046-0 5231	SCHOOL ADMIN-RETIREMENT-TRSL-EXTRA DUTIES	48	-	-
847	100-2400-00-046-0 5233	SCHOOL ADMIN-RETIREMENT-LSERS-EXTRA DUTIES	100	96	97
848	100-2400-00-000-0 5114	SCHOOL ADMIN-ASSISTANT/SECRETARY	1,540,102	1,529,658	1,540,961
849	100-2400-00-000-0 5124	SCHOOL ADMIN-DAY-BY-DAY SUB SUPPORT	3,000	1,980	1,980
850	100-2400-00-000-0 5130	SCHOOL ADMIN-EXTRA DUTIES	800	158	256
851	100-2400-00-000-0 5210	SCHOOL ADMIN-GROUP HEALTH	425,831	410,721	410,721
852	100-2400-00-000-0 5211	SCHOOL ADMIN-STATE LIFE INS	844	771	771
853	100-2400-00-000-0 5212	SCHOOL ADMIN-KMG LIFE INS	1,122	1,077	1,077
854	100-2400-00-000-0 5213	SCHOOL ADMIN-HRA 1000	4,000	4,000	4,000
855	100-2400-00-000-0 5225	SCHOOL ADMIN-MEDICARE	23,199	20,831	20,831
856	100-2400-00-000-0 5231	SCHOOL ADMIN-RETIREMENT-TRSL	440,384	430,879	432,517
857	100-2400-00-000-0 5233	SCHOOL ADMIN-RETIREMENT-LSERS	6,730	6,254	6,345
858	100-2400-00-000-0 5260	SCHOOL ADMIN-WORKERS COMP	1,282	1,282	1,282
859	100-2400-00-000-0 5281	SCHOOL ADMIN-SEVERANCE-SICK	7,500	7,654	10,154
860	100-2400-00-000-0 5282	SCHOOL ADMIN-SEVERANCE-VACATION	5,000	2,710	2,710
861	100-2400-00-000-0 5626	SCHOOL ADMIN-GASOLINE	28,600	29,585	29,585
862	100-2400-00-000-0 5890	SCHOOL ADMIN-MISC EXPEND	10,301	10,301	10,301
863	100-2400-00-000-5 5114	SCHOOL ADMIN-ASSISTANT/SECRETARY	37,882	41,326	-
864	100-2400-00-000-5 5210	SCHOOL ADMIN-GROUP HEALTH	13,131	12,121	-
865	100-2400-00-000-5 5211	SCHOOL ADMIN-STATE LIFE INS	50	47	-
866	100-2400-00-000-5 5225	SCHOOL ADMIN-MEDICARE	502	547	-
867	100-2400-00-000-5 5231	SCHOOL ADMIN-RETIREMENT-TRSL	10,077	9,299	-
868	100-2400-00-000-0 5610	SCHOOL ADMIN-MATERIALS & SUPPLIES	-	145	145
869	100-2400-00-000-0 5270	SCHOOL ADMIN-GROUP HEALTH-RETIREEES	606,102	227,958	228,000
870	100-2400-00-000-0 5115	SCHOOL ADMIN-AIDES	-	-	3,650
871	100-2400-00-000-0 5120	SCHOOL ADMIN-TEMP EMPLOYEE/STUDENT	-	-	12

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
872	100-2410-00-000-0 5111	SCHOOL PRINCIPAL-ADMINISTRATOR	2,942,514	2,942,514	2,942,514
873	100-2410-00-000-0 5210	SCHOOL PRINCIPAL-GROUP HEALTH	265,786	263,160	263,160
874	100-2410-00-000-0 5212	SCHOOL PRINCIPAL-KMG LIFE INS	4,002	4,002	4,002
875	100-2410-00-000-0 5225	SCHOOL PRINCIPAL-MEDICARE	37,376	37,794	37,794
876	100-2410-00-000-0 5231	SCHOOL PRINCIPAL-RETIREMENT-TRSL	872,151	737,496	740,299
877	100-2410-00-000-0 5281	SCHOOL PRINCIPAL-SEVERANCE-SICK	20,000	18,941	18,941
878	100-2410-00-000-0 5282	SCHOOL PRINCIPAL-SEVERANCE-VACATION	15,000	7,738	15,438
879	100-2410-00-000-0 5582	SCHOOL PRINCIPAL-TRAVEL	45	-	-
880	100-2410-00-000-5 5111	SCHOOL PRINCIPAL-ADMINISTRATOR	84,478	84,478	-
881	100-2410-00-000-5 5210	SCHOOL PRINCIPAL-GROUP HEALTH	9,476	9,476	-
882	100-2410-00-000-5 5212	SCHOOL PRINCIPAL-KMG LIFE INS	189	162	-
883	100-2410-00-000-5 5225	SCHOOL PRINCIPAL-MEDICARE	1,224	1,224	-
884	100-2410-00-000-5 5282	SCHOOL PRINCIPAL-SEVERANCE-VACATION	8,000	7,154	-
885	100-2410-00-000-5 5231	SCHOOL PRINCIPAL-RETIREMENT-TRSL	-	11,608	-
886	100-2410-00-000-0 5610	SCHOOL PRINCIPAL-MATERIALS & SUPPLIES	-	1,060	1,060
887	100-2410-00-000-0 5615	SCHOOL PRINCIPAL-SUPPLY (ASSET)	-	1,132	1,132
888	100-2410-00-000-0 5270	SCHOOL PRINCIPAL-GROUP HEALTH-RETIREEES	-	145,886	147,200
889	100-2420-00-000-0 5111	ASST PRINCIPAL-ADMINISTRATOR	2,720,192	2,697,683	2,697,683
890	100-2420-00-000-0 5210	ASST PRINCIPAL-GROUP HEALTH	309,337	308,714	308,714
869	100-2420-00-000-0 5211	ASST PRINCIPAL-STATE LIFE INS	201	192	192
870	100-2420-00-000-0 5212	ASST PRINCIPAL-KMG LIFE INS	1,584	1,369	1,369
871	100-2420-00-000-0 5214	ASST PRINCIPAL-HSA 775	960	905	905
872	100-2420-00-000-0 5225	ASST PRINCIPAL-MEDICARE	25,737	37,062	37,062
873	100-2420-00-000-0 5231	ASST PRINCIPAL-RETIREMENT-TRSL	747,767	739,450	742,260
874	100-2420-00-000-0 5281	ASST PRINCIPAL-SEVERANCE-SICK	14,800	22,919	22,919
875	100-2420-00-000-0 5282	ASST PRINCIPAL-SEVERANCE-VACATION	12,000	6,743	6,743
876	100-2420-00-000-5 5111	ASST PRINCIPAL-ADMINISTRATOR	41,541	41,541	-
877	100-2420-00-000-5 5210	ASST PRINCIPAL-GROUP HEALTH	4,112	3,041	-
878	100-2420-00-000-5 5212	ASST PRINCIPAL-KMG LIFE INS	169	170	-
879	100-2420-00-000-5 5225	ASST PRINCIPAL-MEDICARE	647	588	-
880	100-2420-00-000-5 5231	ASST PRINCIPAL-RETIREMENT-TRSL	12,449	11,369	-
881	100-2420-00-000-0 5270	ASST PRINCIPAL-GROUP HEALTH-RETIREEES	-	167,160	167,200
882	100-2490-00-000-0 5111	OTHER SCH ADMINS-ADMINISTRATOR	404,741	410,589	410,589
883	100-2490-00-000-0 5210	OTHER SCH ADMINS-GROUP HEALTH	48,813	49,389	49,389
884	100-2490-00-000-0 5212	OTHER SCH ADMINS-KMG LIFE INS	382	142	142
885	100-2490-00-000-0 5225	OTHER SCH ADMINS-MEDICARE	6,660	6,397	6,397
886	100-2490-00-000-0 5231	OTHER SCH ADMINS-RETIREMENT-TRSL	130,638	123,399	123,868
887	100-2490-00-000-0 5281	OTHER SCH ADMINS-SEVERANCE-SICK	-	6,938	6,938
888	100-2490-00-000-5 5111	OTHER SCH ADMINS-ADMINISTRATOR	40,005	39,972	39,972
889	100-2490-00-000-5 5210	OTHER SCH ADMINS-GROUP HEALTH	11,031	11,032	11,032
890	100-2490-00-000-5 5211	OTHER SCH ADMINS-STATE LIFE INS	154	148	148
891	100-2490-00-000-5 5225	OTHER SCH ADMINS-MEDICARE	591	553	553
892	100-2490-00-000-5 5231	OTHER SCH ADMINS-RETIREMENT-TRSL	13,267	12,380	12,428
893	100-2490-00-000-0 5211	OTHER SCH ADMINS-STATE LIFE INS	-	2	2
894	100-2490-00-000-0 5270	OTHER SCH ADMINS-GROUP HEALTH-RETIREEES	-	32,280	32,300
895	100-2410-00-103-0 5111	SCHOOL PRINCIPAL-ADMINISTRATOR-PIPS	8,532	8,532	8,532
896	100-2410-00-103-0 5225	SCHOOL PRINCIPAL-MEDICARE-PIPS	26	26	26
897	100-2420-00-103-0 5111	ASST PRINCIPAL-ADMINISTRATOR-PIPS	2,880	2,659	2,659

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
898	100-2420-00-103-0 5225	ASST PRINCIPAL-MEDICARE-PIPS	39	18	18
899	100-2400-00-174-0 5582	SCHOOL ADMIN-TRAVEL-EVALUATION	81	-	-
900	100-2400-00-174-0 5270	SCHOOL ADMIN-GROUP HEALTH-RETIREEES-EVALUATION	19,371	-	-
901					
902	<b>School Administration Total</b>		<b>12,006,042</b>	<b>11,766,936</b>	<b>11,567,327</b>
<b>AdvancEd Accreditation Services</b>					
903	100-2400-87-019-0 5582	SCHOOL ADMIN-TRAVEL-SACS	600	510	800
904	100-2400-87-019-0 5810	SCHOOL ADMIN-DUES/FEES-SACS	33,800	33,800	33,300
905	100-2400-87-019-0 5610	SCHOOL ADMIN-MATERIALS & SUPPLIES-SACS	-	-	500
906	<b>AdvancEd Accreditation Services Total</b>		<b>34,400</b>	<b>34,310</b>	<b>34,600</b>
<b>Business Department Services</b>					
907	100-2500-00-000-0 5270	BUSINESS SERVICES-GROUP HEALTH-RETIREEES	107,797	-	-
908	100-2510-00-000-0 5111	BUSINESS SERVICES-ADMINISTRATOR	104,558	104,630	105,730
909	100-2510-00-000-0 5114	BUSINESS SERVICES-ASSISTANT/SECRETARY	202,224	201,238	201,238
910	100-2510-00-000-0 5118	BUSINESS SERVICES-DEGREED PROFESSIONALS	353,280	298,287	337,363
911	100-2510-00-000-0 5119	BUSINESS SERVICES-OTHER SALARIES	170,196	159,990	169,990
912	100-2510-00-000-0 51**	<i>Offset for Federal indirect Cost-Accounting Salary</i>	<i>(480,616)</i>	<i>(500,138)</i>	<i>(493,325)</i>
913	100-2510-00-000-0 5210	BUSINESS SERVICES-GROUP HEALTH	108,444	99,202	118,276
914	100-2510-00-000-0 5211	BUSINESS SERVICES-STATE LIFE INS	456	466	511
915	100-2510-00-000-0 5212	BUSINESS SERVICES-KMG LIFE INS	2,315	2,315	2,315
916	100-2510-00-000-0 5225	BUSINESS SERVICES-MEDICARE	9,786	9,966	10,796
917	100-2510-00-000-0 5231	BUSINESS SERVICES-RETIREMENT-TRSL	169,419	171,712	199,511
918	100-2510-00-000-0 5233	BUSINESS SERVICES-RETIREMENT-LSERS	35,655	9,520	9,658
919	100-2510-00-000-0 5281	BUSINESS SERVICES-SEVERANCE-SICK	7,422	6,761	6,761
920	100-2510-00-000-0 5282	BUSINESS SERVICES-SEVERANCE-VACATION	6,000	5,408	5,408
921	100-2510-00-000-0 5290	BUSINESS SERVICES-OTHER EMPL BENEFITS	105	25	25
922	100-2510-00-000-0 52**	<i>Offset for Federal indirect Cost-Accounting Benefits</i>	<i>(196,590)</i>	<i>(191,890)</i>	<i>(206,622)</i>
923	100-2510-00-000-0 5300	BUSINESS SERVICES-PROFESS SERVICES	5,000	537	537
924	100-2510-00-000-0 5340	BUSINESS SERVICES-TECHNICAL SERVICES	80,000	58,639	78,639
925	100-2510-00-000-0 534020	BUSINESS SERVICES-TECHNOLOGY SERVICES	20,000	15,084	116,434
926	100-2510-00-000-0 5430	BUSINESS SERVICES-REPAIRS/MAINT SERV	500	-	-
927	100-2510-00-000-0 5442	BUSINESS SERVICES-RENT-EQUIPMENT	8,600	6,505	8,005
928	100-2510-00-000-0 5524	BUSINESS SERVICES-E&O INS	5,472	2,736	2,736
929	100-2510-00-000-0 5530	BUSINESS SERVICES-COMMUNICATIONS	20,000	18,473	19,973
930	100-2510-00-000-0 553020	BUSINESS SERVICES-DATA/ONLINE SERVICES	21,144	17,052	20,052
931	100-2510-00-000-0 5540	BUSINESS SERVICES-ADVERTISING	2,200	1,796	596
932	100-2510-00-000-0 5550	BUSINESS SERVICES-PRINTING & BINDING	9,021	2,200	5,200
933	100-2510-00-000-0 5582	BUSINESS SERVICES-TRAVEL	6,402	6,598	7,598
934	100-2510-00-000-0 5610	BUSINESS SERVICES-MATERIALS & SUPPLIES	10,555	11,385	13,383
935	100-2510-00-000-0 561020	BUSINESS SERVICES-TECH SUPPLIES	4,000	111	2,111
936	100-2510-00-000-0 561520	BUSINESS SERVICES-TECH SUPPLY/SOFTWARE (ASSET)	5,000	3,357	4,857
937	100-2510-00-000-0 5810	BUSINESS SERVICES-DUES/FEES	4,000	4,321	9,021
938	100-2510-00-000-0 5890	BUSINESS SERVICES-MISC EXPEND	2,500	-	2,000
939	100-2510-00-000-0 5270	BUSINESS SERVICES-GROUP HEALTH-RETIREEES	-	57,471	57,500
940	100-2513-00-000-0 5333	RECEIVABLES/PAYABLES-AUDIT/ACCOUNTING SERV	30,500	26,400	28,000
941	100-2513-00-000-0 553020	RECEIVABLES/PAYABLES-DATA/ONLINE SERVICES	-	27,229	47,229
942	100-2510-00-022-0 5340	BUSINESS SERVICES-INVESTMENT FEES	52,000	61,024	61,024
943	100-2510-00-090-0 5890	BUSINESS SERVICES-MISC EXPEND-STALE-DATED CHECKS	6,000	-	-

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
944	100-2520-00-000-0 5111	PURCHASING SERVICES-ADMINISTRATOR	80,651	80,723	80,723
945	100-2520-00-000-0 5114	PURCHASING SERVICES-ASSISTANT/SECRETARY	37,667	37,727	37,727
	100-2520-00-000-0 51**	<i>Offset for Federal Indirect Cost-Purchasing Salary</i>	(68,450)	(77,527)	(71,758)
946	100-2520-00-000-0 5210	PURCHASING SERVICES-GROUP HEALTH	14,163	12,163	12,163
947	100-2520-00-000-0 5211	PURCHASING SERVICES-STATE LIFE INS	46	46	46
948	100-2520-00-000-0 5212	PURCHASING SERVICES-KMG LIFE INS	332	332	332
949	100-2520-00-000-0 5225	PURCHASING SERVICES-MEDICARE	1,634	1,639	1,639
950	100-2520-00-000-0 5231	PURCHASING SERVICES-RETIREMENT-TRSL	31,466	31,507	31,627
	100-2520-00-000-0 52**	<i>Offset for Federal Indirect Cost-Purchasing Benefits</i>	(27,562)	(29,902)	(27,750)
951	100-2520-00-000-0 5582	PURCHASING SERVICES-TRAVEL	-	461	1,461
952	100-2520-00-000-0 5270	PURCHASING SERVICES-GROUP HEALTH-RETIRES	-	6,668	6,700
953	100-2520-56-000-0 5442	PURCHASING SERVICES-RENT-EQUIPMENT	2,000	1,914	2,000
954	100-2520-56-000-0 5540	PURCHASING SERVICES-ADVERTISING	3,000	2,443	3,000
955	100-2520-56-000-0 5550	PURCHASING SERVICES-PRINTING & BINDING	500	344	500
956	100-2520-56-000-0 5582	PURCHASING SERVICES-TRAVEL	1,000	249	2,000
957	100-2520-56-000-0 5610	PURCHASING SERVICES-MATERIALS & SUPPLIES	1,800	350	1,800
958	100-2520-56-000-0 561020	PURCHASING SERVICES-TECH SUPPLIES	1,500	185	1,500
959	100-2520-56-000-0 5810	PURCHASING SERVICES-DUES/FEES	200	-	200
960					
961					
962	<b>Business Department Services Total</b>		<b>973,292</b>	<b>767,728</b>	<b>1,036,440</b>
<b>Districtwide General Purchasing</b>					
963	100-1100-56-000-0 5610	REG ED-MATERIALS & SUPPLIES	36,400	30,023	36,400
964	100-1100-56-000-0 561020	REG ED-TECH SUPPLIES	1,100	1,089	1,100
965	100-1100-56-000-0 5615	REG ED-SUPPLY (ASSET)	12,000	5,259	12,000
966	100-1100-56-000-0 561520	REG ED-TECH SUPPLY/SOFTWARE (ASSET)	21,000	-	21,000
967	100-1100-56-000-0 5730	REG ED-EQUIPMENT >\$5,000	4,800	-	4,800
968					
969	100-1420-56-000-0 5430	ATHLETICS-REPAIRS/MAINT SERV	35,000	41,850	35,000
970	100-1420-56-000-0 5610	ATHLETICS-MATERIALS & SUPPLIES	5,000	4,201	5,000
971	100-1420-56-000-0 5615	ATHLETICS-SUPPLY (ASSET)	5,000	3,649	5,000
972					
973	100-2620-56-000-0 5430	O&M BUILDINGS-REPAIRS/MAINT SERV	222,000	225,164	230,000
974	100-2620-56-000-0 5610	O&M BUILDINGS-MATERIALS & SUPPLIES	2,000	329	2,000
975	100-2620-56-000-0 5615	O&M BUILDINGS-SUPPLY (ASSET)	700	-	700
976	100-2620-56-000-0 5730	O&M BUILDINGS-EQUIPMENT >\$5,000	10,000	8,734	15,000
977					
978					
979	<b>Districtwide General Purchasing Total</b>		<b>355,000</b>	<b>320,298</b>	<b>368,000</b>
<b>Plant Services</b>					
980	100-2600-00-000-0 5260	FACILITY OP & MAINT-WORKERS COMP	26,274	26,274	26,274
981	100-2600-00-000-0 5270	FACILITY OP & MAINT-GROUP HEALTH-RETIRES	550,924	-	-
982	100-2610-00-000-0 5270	O&M ADMINISTRATION-GROUP HEALTH-RETIRES	-	16,241	16,250
983	100-2620-00-000-0 5116	O&M BUILDINGS-SERVICE WORKERS	4,048,971	3,944,335	3,985,412
984	100-2620-00-000-0 5120	O&M BUILDINGS-TEMP EMPLOYEE/STUDENT	34,810	17,198	20,198
985	100-2620-00-000-0 5124	O&M BUILDINGS-DAY-BY-DAY SUB SUPPORT	35,682	30,518	30,518
986	100-2620-00-000-0 5125	O&M BUILDINGS-SUPPORT VACANCIES	400,575	415,571	415,571

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
987	100-2620-00-000-0 5130	O&M BUILDINGS-EXTRA DUTIES	25,000	18,750	18,750
988	100-2620-00-000-0 5210	O&M BUILDINGS-GROUP HEALTH	807,266	739,215	739,215
989	100-2620-00-000-0 5211	O&M BUILDINGS-STATE LIFE INS	3,123	2,801	2,801
990	100-2620-00-000-0 5212	O&M BUILDINGS-KMG LIFE INS	2,232	2,051	2,051
991	100-2620-00-000-0 5213	O&M BUILDINGS-HRA 1000	4,000	2,000	2,000
992	100-2620-00-000-0 5214	O&M BUILDINGS-HSA 775	2,240	2,750	2,750
993	100-2620-00-000-0 5225	O&M BUILDINGS-MEDICARE	74,087	66,079	66,079
994	100-2620-00-000-0 5231	O&M BUILDINGS-RETIREMENT-TRSL	23,161	20,246	20,322
995	100-2620-00-000-0 5233	O&M BUILDINGS-RETIREMENT-LSERS	1,057,111	1,050,623	1,065,857
996	100-2620-00-000-0 5250	O&M BUILDINGS-UNEMPLOYMENT	2,400	1,490	1,490
997	100-2620-00-000-0 5281	O&M BUILDINGS-SEVERANCE-SICK	30,000	18,477	18,477
998	100-2620-00-000-0 5282	O&M BUILDINGS-SEVERANCE-VACATION	23,000	22,630	22,630
999	100-2620-00-000-0 5290	O&M BUILDINGS-OTHER EMPL BENEFITS	5,000	-	5,000
1000	100-2620-00-000-0 5300	O&M BUILDINGS-PROFESS SERVICES	1,500	1,500	1,500
1001	100-2620-00-000-0 5411	O&M BUILDINGS-WATER SEWAGE	380,811	383,950	383,950
1002	100-2620-00-000-0 5421	O&M BUILDINGS-DISPOSAL SERVICES	126,169	128,508	128,508
1002	100-2620-00-000-0 5430	O&M BUILDINGS-REPAIRS/MAINT SERV	51,000	-	31,000
1003	100-2620-00-000-0 5522	O&M BUILDINGS-PROPERTY INS	386,257	386,257	384,757
1004	100-2620-00-000-0 5530	O&M BUILDINGS-COMMUNICATIONS	364,870	354,270	354,270
1005	100-2620-00-000-0 5621	O&M BUILDINGS-NATURAL GAS	633,718	640,675	559,549
1006	100-2620-00-000-0 5622	O&M BUILDINGS-ELECTRICITY	3,911,534	3,816,585	3,895,271
1007	100-2620-00-000-0 5730	O&M BUILDINGS-EQUIPMENT >\$5,000	55,126	-	50,000
1008	100-2620-00-000-0 5890	O&M BUILDINGS-MISC EXPEND	21,600	22,050	22,050
1009	100-2620-00-000-5 5116	O&M BUILDINGS-SERVICE WORKERS	17,527	17,527	17,527
1010	100-2620-00-000-5 5210	O&M BUILDINGS-GROUP HEALTH	6,046	6,039	6,039
1011	100-2620-00-000-5 5212	O&M BUILDINGS-KMG LIFE INS	189	174	174
1012	100-2620-00-000-5 5225	O&M BUILDINGS-MEDICARE	223	223	223
1013	100-2620-00-000-5 5233	O&M BUILDINGS-RETIREMENT-LSERS	7,229	-	-
1014	100-2620-00-000-0 5270	O&M BUILDINGS-GROUP HEALTH-RETIRES	-	498,077	498,000
1015	100-2650-00-000-0 5523	O&M VEHICLES-FLEET INS	4,620	4,620	4,120
1016	100-2650-00-000-0 5732	O&M VEHICLES-VEHICLES	32,359	80	80
1017	100-2620-00-197-0 5120	O&M BUILDINGS-TEMP EMPLOYEE/STUDENT-STUDENT WORK	4,000	1,586	2,586
1018	100-2620-00-197-0 5225	O&M BUILDINGS-MEDICARE-STUDENT WORKER	51	23	38
1019					
1020					
1021	<b>Plant Services Total</b>		<b>13,160,685</b>	<b>12,659,392</b>	<b>12,801,287</b>
<b>Building Custodial Services Administration</b>					
1022	100-2620-00-046-0 5116	O&M BUILDINGS-SERVICE WORKERS-EXTRA DUTIES	127	-	-
1023	100-2620-00-046-0 5130	O&M BUILDINGS-EXTRA DUTIES-EXTRA DUTIES	1,000	-	-
1024	100-2620-00-046-0 5225	O&M BUILDINGS-MEDICARE-EXTRA DUTIES	11	-	-
1025	100-2620-00-046-0 5233	O&M BUILDINGS-RETIREMENT-LSERS-EXTRA DUTIES	150	-	-
1026	100-2610-68-000-0 5111	O&M ADMINISTRATION-ADMINISTRATOR	66,708	66,780	66,800
1027	100-2610-68-000-0 5225	O&M ADMINISTRATION-MEDICARE	1,040	978	980
1028	100-2610-68-000-0 5233	O&M ADMINISTRATION-RETIREMENT-LSERS	18,401	18,431	18,670
1029	100-2620-68-000-0 5120	O&M BUILDINGS-TEMP EMPLOYEE/STUDENT	10,028	8,153	8,200
1030	100-2620-68-000-0 5225	O&M BUILDINGS-MEDICARE	145	118	120
1031	100-2620-68-000-0 5423	O&M BUILDINGS-CUSTODIAL SERVICES	89,040	91,339	89,040
1032	100-2620-68-000-0 5430	O&M BUILDINGS-REPAIRS/MAINT SERV	103,000	240,946	200,000

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
1033	100-2620-68-000-0 5582	O&M BUILDINGS-TRAVEL	693	150	200
1034	100-2620-68-000-0 5610	O&M BUILDINGS-MATERIALS & SUPPLIES	660,000	578,792	580,000
1035	100-2620-68-000-0 561020	O&M BUILDINGS-TECH SUPPLIES	1,000	-	-
1036	100-2620-68-000-0 5615	O&M BUILDINGS-SUPPLY (ASSET)	10,000	13,212	12,000
1037	100-2620-68-000-0 5626	O&M BUILDINGS-GASOLINE	119	1,677	2,000
1038	100-2620-68-000-0 5730	O&M BUILDINGS-EQUIPMENT >\$5,000	30,000	37,546	37,500
1039	100-2620-68-000-0 5810	O&M BUILDINGS-DUES/FEES	200	45	200
1040	100-2620-68-000-0 5442	O&M BUILDINGS-RENT-EQUIPMENT	-	448	-
1041	100-2630-68-000-0 5430	GROUND CARE & UPKEEP-REPAIRS/MAINT SERV	50,000	42,959	43,000
1042	100-2630-68-000-0 5610	GROUND CARE & UPKEEP-MATERIALS & SUPPLIES	4,500	1,381	1,500
1043	100-2630-68-000-0 5615	GROUND CARE & UPKEEP-SUPPLY (ASSET)	6,000	12,211	12,300
1044	100-2630-68-000-0 5730	GROUND CARE & UPKEEP-EQUIPMENT >\$5,000	12,110	44,246	34,000
1045	100-2640-68-000-0 5430	O&M EQUIPMENT-REPAIRS/MAINT SERV	25,000	25,995	25,000
1046	100-2640-68-000-0 5442	O&M EQUIPMENT-RENT-EQUIPMENT	1,000	8,358	8,000
1047	100-2640-68-000-0 5610	O&M EQUIPMENT-MATERIALS & SUPPLIES	38,000	38,736	35,000
1048	100-2650-68-000-0 5523	O&M VEHICLES-FLEET INS	11,600	13,020	13,141
1049	100-2650-68-000-0 5732	O&M VEHICLES-VEHICLES	-	-	25,000
1050	100-2834-68-000-0 5610	STAFF TRAINING-SUPPORT-MATERIALS & SUPPLIES	-	540	540
1051	100-2630-68-191-0 5430	GROUND CARE & UPKEEP-REPAIRS/MAINT SERV-PLAYGROUN	4,580	19,185	20,000
1052	100-2630-68-191-0 5610	GROUND CARE & UPKEEP-MATERIALS & SUPPLIES-PLAYGRO	50,000	65,850	60,000
1053	<b>Building Custodial Services Administration Total</b>		<b>1,194,452</b>	<b>1,331,094</b>	<b>1,293,191</b>
<b>Safety &amp; Security Services</b>					
1054	100-2190-78-000-5 5610	OTHER PUPIL SUPPORT-MATERIALS & SUPPLIES	-	144	3,000
1055	100-2190-78-000-5 5281	OTHER PUPIL SUPPORT-SEVERANCE-SICK	-	-	10,727
1056	100-2190-78-000-5 5282	OTHER PUPIL SUPPORT-SEVERANCE-VACATION	-	-	8,581
1057	100-2190-78-000-5 5530	OTHER PUPIL SUPPORT-COMMUNICATIONS	-	-	360
1058	100-2190-78-000-5 5582	OTHER PUPIL SUPPORT-TRAVEL	-	-	3,000
1059	100-2190-78-000-5 5890	OTHER PUPIL SUPPORT-MISC EXPEND	-	-	500
1060	100-2662-00-000-0 5300	FACILITY SECURITY-PROFESS SERVICES	2,500	2,760	2,760
1061	100-2662-00-000-5 5116	FACILITY SECURITY-SERVICE WORKERS	17,949	17,949	17,949
1062	100-2662-00-000-5 5130	FACILITY SECURITY-EXTRA DUTIES	13,000	8,439	10,439
1063	100-2662-00-000-5 5210	FACILITY SECURITY-GROUP HEALTH	5,975	6,081	6,081
1064	100-2662-00-000-5 5225	FACILITY SECURITY-MEDICARE	440	419	419
1065	100-2662-00-000-5 5231	FACILITY SECURITY-RETIREMENT-TRSL	5,894	5,676	5,697
1066	100-2662-00-000-5 5233	FACILITY SECURITY-RETIREMENT-LSERS	1,961	1,775	1,801
1067	100-2662-00-000-5 5281	FACILITY SECURITY-SEVERANCE-SICK	3,000	2,552	-
1068	100-2662-00-000-5 5300	FACILITY SECURITY-PROFESS SERVICES	250,000	248,661	250,161
1069	100-2662-00-000-5 5270	FACILITY SECURITY-GROUP HEALTH-RETIRES	-	3,233	3,250
1070	<b>Safety &amp; Security Services Total</b>		<b>300,719</b>	<b>297,690</b>	<b>324,725</b>
<b>Transportation Services &amp; Administration</b>					
1071	100-2620-72-000-0 5430	O&M BUILDINGS-REPAIRS/MAINT SERV	-	72	-
1072	100-2620-72-000-0 5615	O&M BUILDINGS-SUPPLY (ASSET)	2,500	-	-
1073	100-2630-72-000-0 5615	GROUND CARE & UPKEEP-SUPPLY (ASSET)	-	4,467	4,500
1074	100-2650-72-000-0 5522	O&M VEHICLES-PROPERTY INS	3,651	3,651	3,650
1075	100-2650-72-000-0 5523	O&M VEHICLES-FLEET INS	8,820	8,820	8,820

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
1076	100-2661-72-187-5 5115	FACILITY SAFETY-AIDES-BUS SUPPLEMENT-LDCC	3,600	3,600	3,600
1077	100-2661-72-187-5 5225	FACILITY SAFETY-MEDICARE-BUS SUPPLEMENT-LDCC	52	52	52
1078	100-2661-72-187-5 5231	FACILITY SAFETY-RETIREMENT-TRSL-BUS SUPPLEMENT-LDCC	958	958	961
1079	100-2700-00-000-0 5260	STUDENT TRANSPORTATION-WORKERS COMP	4,770	4,770	4,770
1080	100-2700-00-000-0 5270	STUDENT TRANSPORTATION-GROUP HEALTH-RETIRES	-	-	18,000
1081	100-2710-00-000-0 5270	TRANSPORTATION ADMIN-GROUP HEALTH-RETIRES	-	17,933	-
1082	100-2710-72-000-0 5111	TRANSPORTATION ADMIN-ADMINISTRATOR	102,371	102,443	102,500
1083	100-2710-72-000-0 5114	TRANSPORTATION ADMIN-ASSISTANT/SECRETARY	124,730	122,030	122,000
1084	100-2710-72-000-0 5120	TRANSPORTATION ADMIN-TEMP EMPLOYEE/STUDENT	6,661	1,001	1,000
1085	100-2710-72-000-0 5210	TRANSPORTATION ADMIN-GROUP HEALTH	33,353	33,353	33,400
1086	100-2710-72-000-0 5212	TRANSPORTATION ADMIN-KMG LIFE INS	374	374	375
1087	100-2710-72-000-0 5225	TRANSPORTATION ADMIN-MEDICARE	1,639	1,641	1,650
1088	100-2710-72-000-0 5231	TRANSPORTATION ADMIN-RETIREMENT-TRSL	48,904	48,968	49,154
1089	100-2710-72-000-0 5233	TRANSPORTATION ADMIN-RETIREMENT-LSERS	11,359	11,422	11,588
1090	100-2710-72-000-0 5290	TRANSPORTATION ADMIN-OTHER EMPL BENEFITS	271	-	-
1091	100-2710-72-000-0 5300	TRANSPORTATION ADMIN-PROFESS SERVICES	2,450	35	35
1092	100-2710-72-000-0 5430	TRANSPORTATION ADMIN-REPAIRS/MAINT SERV	423	85	85
1093	100-2710-72-000-0 5442	TRANSPORTATION ADMIN-RENT-EQUIPMENT	2,150	1,855	2,150
1094	100-2710-72-000-0 5530	TRANSPORTATION ADMIN-COMMUNICATIONS	200	2,688	2,700
1095	100-2710-72-000-0 5540	TRANSPORTATION ADMIN-ADVERTISING	500	-	-
1096	100-2710-72-000-0 5550	TRANSPORTATION ADMIN-PRINTING & BINDING	5,000	2,422	2,500
1097	100-2710-72-000-0 5582	TRANSPORTATION ADMIN-TRAVEL	1,000	412	420
1098	100-2710-72-000-0 5590	TRANSPORTATION ADMIN-MISC PURCHASED SERVICES	10	-	-
1099	100-2710-72-000-0 5610	TRANSPORTATION ADMIN-MATERIALS & SUPPLIES	10,000	2,946	3,000
1100	100-2710-72-000-0 561020	TRANSPORTATION ADMIN-TECH SUPPLIES	3,000	1,823	1,930
1101	100-2710-72-000-0 5615	TRANSPORTATION ADMIN-SUPPLY (ASSET)	1,600	-	-
1102	100-2710-72-000-0 561520	TRANSPORTATION ADMIN-TECH SUPPLY/SOFTWARE (ASSET)	-	734	750
1103	100-2710-72-103-0 5111	TRANSPORTATION ADMIN-ADMINISTRATOR-PIPS	2,016	2,016	2,000
1104	100-2710-72-178-0 5120	TRANSPORTATION ADMIN-TEMP EMPLOYEE/STUDENT-BUS SKILLS EX	100	3,770	3,770
1105	100-2710-72-178-0 5225	TRANSPORTATION ADMIN-MEDICARE-BUS SKILLS EXAMINER	1	55	55
1106	100-2710-72-178-0 5231	TRANSPORTATION ADMIN-RETIREMENT-TRSL-BUS SKILLS EX	25	559	559
1107	100-2710-72-178-0 5233	TRANSPORTATION ADMIN-RETIREMENT-LSERS-BUS SKILLS EX	-	461	461
1108	100-2720-00-000-0 5270	REGULAR ED TRANSPORTN-GROUP HEALTH-RETIRES	703,534	-	-
1109	100-2721-00-000-0 5116	REG ED BUS OPERATION-SERVICE WORKERS	2,564,804	2,556,686	2,556,686
1110	100-2721-00-000-0 5120	REG ED BUS OPERATION-TEMP EMPLOYEE/STUDENT	2,000	1,344	1,344
1111	100-2721-00-000-0 5124	REG ED BUS OPERATION-DAY-BY-DAY SUB SUPPORT	97,011	105,554	105,554
1112	100-2721-00-000-0 5125	REG ED BUS OPERATION-SUPPORT VACANCIES	36,904	39,956	39,956
1113	100-2721-00-000-0 5210	REG ED BUS OPERATION-GROUP HEALTH	1,121,666	1,130,921	1,130,921
1114	100-2721-00-000-0 5211	REG ED BUS OPERATION-STATE LIFE INS	3,482	3,437	3,437
1115	100-2721-00-000-0 5212	REG ED BUS OPERATION-KMG LIFE INS	1,487	1,487	1,487
1116	100-2721-00-000-0 5213	REG ED BUS OPERATION-HRA 1000	5,000	5,000	5,000
1117	100-2721-00-000-0 5214	REG ED BUS OPERATION-HSA 775	1,060	835	835
1118	100-2721-00-000-0 5225	REG ED BUS OPERATION-MEDICARE	34,181	34,020	34,020
1119	100-2721-00-000-0 5231	REG ED BUS OPERATION-RETIREMENT-TRSL	500	642	645
1120	100-2721-00-000-0 5233	REG ED BUS OPERATION-RETIREMENT-LSERS	715,833	719,427	729,859
1121	100-2721-00-000-0 5250	REG ED BUS OPERATION-UNEMPLOYMENT	4,365	4,770	4,770
1122	100-2721-00-000-0 5270	REG ED BUS OPERATION-GROUP HEALTH-RETIRES	5,000	607,026	607,000
1123	100-2721-00-000-0 5281	REG ED BUS OPERATION-SEVERANCE-SICK	9,000	8,688	8,688

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
1124	100-2721-72-000-0 5116	REG ED BUS OPS-SERVICE WORKERS	5,100	6,120	6,120
1125	100-2721-72-000-0 5120	REG ED BUS OPS-TEMP EMPLOYEE/STUDENT	11,825	8,639	8,800
1126	100-2721-72-000-0 5150	REG ED BUS OPS-STIPEND PAY	5,687	3,547	3,600
1127	100-2721-72-000-0 5225	REG ED BUS OPS-MEDICARE	220	250	250
1128	100-2721-72-000-0 5233	REG ED BUS OPS-RETIREMENT-LSERS	2,460	3,492	3,500
1129	100-2721-72-000-0 5290	REG ED BUS OPS-OTHER EMPL BENEFITS	96	95	100
1130	100-2721-72-000-0 5430	REG ED BUS OPS-REPAIRS/MAINT SERV	2,700	199	200
1131	100-2721-72-000-0 5442	REG ED BUS OPS-RENT-EQUIPMENT	105	314	350
1132	100-2721-72-000-0 5523	REG ED BUS OPS-FLEET INS	100,359	100,636	100,880
1133	100-2721-72-000-0 5530	REG ED BUS OPS-COMMUNICATIONS	60	65	-
1134	100-2721-72-000-0 5610	REG ED BUS OPS-MATERIALS & SUPPLIES	2,900	5,395	2,900
1135	100-2721-72-000-0 561020	REG ED BUS OPS-TECH SUPPLIES	-	500	500
1136	100-2721-72-000-0 561520	REG ED BUS OPS-TECH SUPPLY/SOFTWARE (ASSET)	-	17,540	17,540
1137	100-2721-72-000-0 5626	REG ED BUS OPS-GASOLINE	530,000	579,435	695,322
1138	100-2721-72-000-0 5730	REG ED BUS OPS-EQUIPMENT >\$5,000	6,000	-	-
1139	100-2721-72-000-0 5810	REG ED BUS OPS-DUES/FEES	-	194	200
1140	100-2721-72-000-0 5890	REG ED BUS OPS-MISC EXPEND	35	191	200
1141	100-2721-72-000-5 5225	REG ED BUS OPS-MEDICARE	7	-	-
1142	100-2721-72-000-5 5233	REG ED BUS OPS-RETIREMENT-LSERS	158	-	-
1143	100-2721-72-112-0 5116	REG ED BUS OPS-SERVICE WORKERS-BUS DR-FIELD TRIPS	47,731	59,380	59,380
1144	100-2721-72-112-0 5225	REG ED BUS OPS-MEDICARE-BUS DR-FIELD TRIPS	623	733	733
1145	100-2721-72-112-0 5231	REG ED BUS OPS-RETIREMENT-TRSL-BUS DR-FIELD TRIPS	1,173	1,441	1,441
1146	100-2721-72-112-0 5233	REG ED BUS OPS-RETIREMENT-LSERS-BUS DR-FIELD TRIPS	9,830	12,389	12,569
1147	100-2721-72-122-0 5116	REG ED BUS OPS-SERVICE WORKERS-CONTRACTED TRANSP	20,730	21,385	21,385
1148	100-2721-72-122-0 5225	REG ED BUS OPS-MEDICARE-CONTRACTED TRANSP SERV	280	286	286
1149	100-2721-72-122-0 5231	REG ED BUS OPS-RETIREMENT-TRSL-CONTRACTED TRANSP	20	11	11
1150	100-2721-72-122-0 5233	REG ED BUS OPS-RETIREMENT-LSERS-CONTRACTED TRANSP	3,593	4,584	4,650
1151	100-2721-72-155-5 5124	REG ED BUS OPS-DAY-BY-DAY SUB SUPPORT-COMM CTR-AFT	14,000	11,690	11,690
1152	100-2721-72-155-5 5225	REG ED BUS OPS-MEDICARE-COMM CTR-AFTER SCH TRANSP	203	75	75
1153	100-2721-72-155-5 5233	REG ED BUS OPS-RETIREMENT-LSERS-COMM CTR-AFTER SC	1,780	345	350
1154	100-2721-72-158-0 5610	REG ED BUS OPS-MATERIALS & SUPPLIES-BUS TIRES	140,000	140,372	130,000
1155	100-2721-72-161-0 5430	REG ED BUS OPS-REPAIRS/MAINT SERV-BUS TURNAROUNDS	2,800	765	800
1156	100-2721-72-161-0 5610	REG ED BUS OPS-MATERIALS & SUPPLIES-BUS TURNAROUND	7,200	6,713	6,713
1157	100-2721-72-178-0 5116	REG ED BUS OPS-SERVICE WORKERS-BUS SKILLS EXAMINER	9,000	1,300	1,300
1158	100-2721-72-178-0 5225	REG ED BUS OPS-MEDICARE-BUS SKILLS EXAMINER	26	16	16
1159	100-2721-72-178-0 5231	REG ED BUS OPS-RETIREMENT-TRSL-BUS SKILLS EXAMINER	502	319	320
1160	100-2721-72-178-0 5233	REG ED BUS OPS-RETIREMENT-LSERS-BUS SKILLS EXAMINER	27	28	28
1161	100-2721-72-178-0 5810	REG ED BUS OPS-DUES/FEES-BUS SKILLS EXAMINER	155	176	176
1162	100-2721-72-187-0 5116	REG ED BUS OPS-SERVICE WORKERS-BUS SUPPLEMENT-LDC	4,100	4,100	4,100
1163	100-2721-72-187-0 5225	REG ED BUS OPS-MEDICARE-BUS SUPPLEMENT-LDCC	56	49	49
1164	100-2721-72-187-0 5231	REG ED BUS OPS-RETIREMENT-TRSL-BUS SUPPLEMENT-LDC	745	745	748
1165	100-2721-72-187-0 5233	REG ED BUS OPS-RETIREMENT-LSERS-BUS SUPPLEMENT-LD	662	359	364
1166	100-2721-72-187-5 5116	REG ED BUS OPS-SERVICE WORKERS-BUS SUPPLEMENT-LDC	17,500	17,500	17,500
1167	100-2721-72-187-5 5225	REG ED BUS OPS-MEDICARE-BUS SUPPLEMENT-LDCC	221	221	221
1168	100-2721-72-187-5 5233	REG ED BUS OPS-RETIREMENT-LSERS-BUS SUPPLEMENT-LD	4,830	4,830	4,900
1169	100-2722-00-000-5 5115	REG ED BUS MONITORING-AIDES	119,084	119,084	119,084
1170	100-2722-00-000-5 5210	REG ED BUS MONITORING-GROUP HEALTH	27,117	27,117	27,117
1171	100-2722-00-000-5 5211	REG ED BUS MONITORING-STATE LIFE INS	141	141	141

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
1172	100-2722-00-000-5 5212	REG ED BUS MONITORING-KMG LIFE INS	16	16	16
1173	100-2722-00-000-5 5225	REG ED BUS MONITORING-MEDICARE	1,774	1,770	1,770
1174	100-2722-00-000-5 5233	REG ED BUS MONITORING-RETIREMENT-LSERS	36,490	36,344	36,871
1175	100-2722-00-000-5 5270	REG ED BUS MONITORING-GROUP HEALTH-RETIREEES	-	14,501	14,500
1176	100-2722-00-000-5 5281	REG ED BUS MONITORING-SEVERANCE-SICK	2,000	1,821	1,821
1177	100-2722-72-147-0 5115	REG ED BUS MONITOR-AIDES-OVERTIME PAY	57	-	-
1178	100-2722-72-147-0 5231	REG ED BUS MONITOR-RETIREMENT-TRSL-OVERTIME PAY	14	-	-
1179	100-2722-72-147-5 5130	REG ED BUS MONITOR-EXTRA DUTIES-OVERTIME PAY	1,410	-	-
1180	100-2722-72-147-5 5225	REG ED BUS MONITOR-MEDICARE-OVERTIME PAY	20	-	-
1181	100-2722-72-187-0 5115	REG ED BUS MONITOR-AIDES-BUS SUPPLEMENT-LDCC	968	968	968
1182	100-2722-72-187-0 5225	REG ED BUS MONITOR-MEDICARE-BUS SUPPLEMENT-LDCC	12	12	12
1183	100-2722-72-187-0 5231	REG ED BUS MONITOR-RETIREMENT-TRSL-BUS SUPPLEMENT	257	257	261
1184	100-2722-72-187-5 5225	REG ED BUS MONITOR-MEDICARE-BUS SUPPLEMENT-LDCC	1	-	-
1185	100-2722-72-187-5 5233	REG ED BUS MONITOR-RETIREMENT-LSERS-BUS SUPPLEMEN	14	-	-
1186	100-2723-00-000-0 5270	REG ED BUS MAINT-GROUP HEALTH-RETIREEES	-	38,497	38,500
1187	100-2723-72-000-0 5117	REG ED BUS MAINT-SKILLED CRAFTSMEN	360,254	360,254	360,000
1188	100-2723-72-000-0 5119	REG ED BUS MAINT-OTHER SALARIES	20,545	13,875	13,875
1189	100-2723-72-000-0 5120	REG ED BUS MAINT-TEMP EMPLOYEE/STUDENT	23,583	9,501	9,500
1190	100-2723-72-000-0 5210	REG ED BUS MAINT-GROUP HEALTH	71,680	71,680	72,000
1191	100-2723-72-000-0 5211	REG ED BUS MAINT-STATE LIFE INS	82	82	82
1192	100-2723-72-000-0 5212	REG ED BUS MAINT-KMG LIFE INS	641	641	650
1193	100-2723-72-000-0 5225	REG ED BUS MAINT-MEDICARE	6,066	5,231	4,250
1194	100-2723-72-000-0 5233	REG ED BUS MAINT-RETIREMENT-LSERS	109,371	108,191	108,200
1195	100-2723-72-000-0 5281	REG ED BUS MAINT-SEVERANCE-SICK	-	-	-
1196	100-2723-72-000-0 5282	REG ED BUS MAINT-SEVERANCE-VACATION	-	-	4,000
1197	100-2723-72-000-0 5430	REG ED BUS MAINT-REPAIRS/MAINT SERV	100,000	124,519	75,000
1198	100-2723-72-000-0 5610	REG ED BUS MAINT-MATERIALS & SUPPLIES	550,000	663,091	563,100
1199	100-2723-72-000-0 5615	REG ED BUS MAINT-SUPPLY (ASSET)	35,000	-	-
1200	100-2723-72-000-0 5626	REG ED BUS MAINT-GASOLINE	206	-	-
1201	100-2723-72-000-0 5730	REG ED BUS MAINT-EQUIPMENT >\$5,000	-	7,655	7,700
1202	100-2723-72-170-0 5423	REG ED BUS MAINT-CUSTODIAL SERVICES-BUS SHOP SUPPL	10,000	11,808	11,808
1203	100-2723-72-170-0 5610	REG ED BUS MAINT-MATERIALS & SUPPLIES-BUS SHOP SUPP	101,000	31,536	45,000
1204	100-2723-72-187-0 5116	REG ED BUS MAINT-SERVICE WORKERS-BUS SUPPLEMENT-L	7,000	6,000	6,000
1205	100-2723-72-187-0 5225	REG ED BUS MAINT-MEDICARE-BUS SUPPLEMENT-LDCC	84	72	72
1206	100-2723-72-187-0 5233	REG ED BUS MAINT-RETIREMENT-LSERS-BUS SUPPLEMENT-L	1,932	1,656	1,680
1207	100-2730-00-000-6 5270	SPECIAL ED TRANSPORTN-GROUP HEALTH-RETIREEES	123,034	-	-
1208	100-2731-00-000-6 5116	SPED BUS OPERATION-SERVICE WORKERS	195,479	195,260	195,260
1209	100-2731-00-000-6 5124	SPED BUS OPERATION-DAY-BY-DAY SUB SUPPORT	6,000	6,300	6,300
1210	100-2731-00-000-6 5210	SPED BUS OPERATION-GROUP HEALTH	93,611	93,084	93,084
1211	100-2731-00-000-6 5211	SPED BUS OPERATION-STATE LIFE INS	355	350	350
1212	100-2731-00-000-6 5212	SPED BUS OPERATION-KMG LIFE INS	37	37	37
1213	100-2731-00-000-6 5225	SPED BUS OPERATION-MEDICARE	2,662	2,676	2,676
1214	100-2731-00-000-6 5231	SPED BUS OPERATION-RETIREMENT-TRSL	2,618	2,618	2,628
1215	100-2731-00-000-6 5233	SPED BUS OPERATION-RETIREMENT-LSERS	46,973	46,570	47,246
1216	100-2731-00-000-6 5270	SPED BUS OPERATION-GROUP HEALTH-RETIREEES	-	53,405	53,500
1217	100-2731-00-000-6 5281	SPED BUS OPERATION-SEVERANCE-SICK	4,000	2,056	2,056
1218	100-2731-72-000-6 5430	SPED BUS OPS-REPAIRS/MAINT SERV	-	11,771	1,200
1219	100-2731-72-000-6 5523	SPED BUS OPS-FLEET INS	9,240	9,240	9,300

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
1220	100-2731-72-000-6 5626	SPED BUS OPS-GASOLINE	41,000	47,984	57,581
1221	100-2731-72-146-6 5116	SPED BUS OPS-SERVICE WORKERS-SPEC ED BUS DR SUPPL	13,621	13,621	13,621
1222	100-2731-72-146-6 5210	SPED BUS OPS-GROUP HEALTH-SPEC ED BUS DR SUPPL	6,971	6,971	6,971
1223	100-2731-72-146-6 5225	SPED BUS OPS-MEDICARE-SPEC ED BUS DR SUPPL	156	157	157
1224	100-2731-72-146-6 5233	SPED BUS OPS-RETIREMENT-LSERS-SPEC ED BUS DR SUPPL	4,043	4,051	4,110
1225	100-2732-00-000-6 5115	SPED BUS MONITORING-AIDES	263,316	260,733	260,733
1226	100-2732-00-000-6 5120	SPED BUS MONITORING-TEMP EMPLOYEE/STUDENT	10,000	9,126	9,126
1227	100-2732-00-000-6 5124	SPED BUS MONITORING-DAY-BY-DAY SUB SUPPORT	7,644	7,605	7,605
1228	100-2732-00-000-6 5125	SPED BUS MONITORING-SUPPORT VACANCIES	116,025	117,429	117,429
1229	100-2732-00-000-6 5210	SPED BUS MONITORING-GROUP HEALTH	113,599	110,580	110,580
1230	100-2732-00-000-6 5211	SPED BUS MONITORING-STATE LIFE INS	405	405	405
1231	100-2732-00-000-6 5212	SPED BUS MONITORING-KMG LIFE INS	327	327	327
1232	100-2732-00-000-6 5214	SPED BUS MONITORING-HSA 775	200	200	200
1233	100-2732-00-000-6 5225	SPED BUS MONITORING-MEDICARE	4,910	5,462	5,462
1234	100-2732-00-000-6 5233	SPED BUS MONITORING-RETIREMENT-LSERS	74,801	73,638	74,706
1235	100-2732-00-000-6 5250	SPED BUS MONITORING-UNEMPLOYMENT	506	165	165
1236	100-2732-00-000-6 5270	SPED BUS MONITORING-GROUP HEALTH-RETIRES	-	59,291	59,300
1237	100-2732-00-000-6 5281	SPED BUS MONITORING-SEVERANCE-SICK	1,000	-	-
1238	100-2732-72-000-6 5225	SPED BUS MONITOR-MEDICARE	86	-	-
1239	100-2732-72-000-6 5233	SPED BUS MONITOR-RETIREMENT-LSERS	8	-	-
1240	100-2732-72-112-6 5233	SPED BUS MONITOR-RETIREMENT-LSERS-BUS DR-FIELD TRIP	16	-	-
1241	100-2732-72-146-6 5115	SPED BUS MONITOR-AIDES-SPEC ED BUS DR SUPPL	1,200	-	-
1242	100-2732-72-146-6 5225	SPED BUS MONITOR-MEDICARE-SPEC ED BUS DR SUPPL	15	-	-
1243	100-2732-72-146-6 5233	SPED BUS MONITOR-RETIREMENT-LSERS-SPEC ED BUS DR S	331	-	-
1244	100-2732-72-147-6 5225	SPED BUS MONITOR-MEDICARE-OVERTIME PAY	3	-	-
1245	100-2732-72-187-6 5115	SPED BUS MONITOR-AIDES-BUS SUPPLEMENT-LDCC	1,200	1,200	1,200
1246	100-2732-72-187-6 5225	SPED BUS MONITOR-MEDICARE-BUS SUPPLEMENT-LDCC	15	15	15
1247	100-2732-72-187-6 5233	SPED BUS MONITOR-RETIREMENT-LSERS-BUS SUPPLEMENT-	331	331	336
1248	100-2733-72-000-6 5610	SPED BUS MAINTENANCE-MATERIALS & SUPPLIES	-	2,948	3,000
1249	100-2835-72-160-0 5330	EMPLOYEE HEALTH SERVICES-PROF SERVICES-DRIVER PHYS	21,210	18,170	18,000
1250	100-2835-72-169-0 5330	EMPLOYEE HEALTH SERVICES-PROF SERVICES-DRIVER DRU	8,800	10,225	10,225
1251					
1252					
1253	<b>Transportation Services Total</b>		<b>9,406,381</b>	<b>9,451,947</b>	<b>9,435,773</b>
<b>Energy Management Services</b>					
1254	100-2610-66-000-0 5111	O&M ADMINISTRATION-ADMINISTRATOR	55,251	55,323	408
1255	100-2610-66-000-0 5120	O&M ADMINISTRATION-TEMP EMPLOYEE/STUDENT	11,145	-	-
1256	100-2610-66-000-0 5210	O&M ADMINISTRATION-GROUP HEALTH	6,081	6,081	-
1257	100-2610-66-000-0 5212	O&M ADMINISTRATION-KMG LIFE INS	332	332	-
1258	100-2610-66-000-0 5225	O&M ADMINISTRATION-MEDICARE	853	783	150
1259	100-2610-66-000-0 5233	O&M ADMINISTRATION-RETIREMENT-LSERS	15,239	15,269	124
1260	100-2610-66-000-0 5281	O&M ADMINISTRATION-SEVERANCE-SICK	-	-	5,313
1261	100-2610-66-000-0 5282	O&M ADMINISTRATION-SEVERANCE-VACATION	-	-	4,250
1262	100-2620-66-000-0 5530	O&M BUILDINGS-COMMUNICATIONS	500	449	-
1263	100-2620-66-000-0 5582	O&M BUILDINGS-TRAVEL	1,000	-	-
1264	100-2620-66-000-0 5610	O&M BUILDINGS-MATERIALS & SUPPLIES	500	-	-
1265	100-2620-66-000-0 5626	O&M BUILDINGS-GASOLINE	1,000	884	117
1266	100-2650-66-000-0 5523	O&M VEHICLES-FLEET INS	420	420	408

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
1267	<b>Energy Management Services Total</b>		<b>92,321</b>	<b>79,540</b>	<b>10,770</b>
<b>Warehouse Services</b>					
1268	100-2530-00-000-0 5111	WAREHOUSE/DISTRIBUTION-ADMINISTRATOR	500	467	467
1269	100-2530-00-000-0 5225	WAREHOUSE/DISTRIBUTION-MEDICARE	7	7	7
1270	100-2530-00-000-0 5233	WAREHOUSE/DISTRIBUTION-RETIREMENT-LSERS	200	129	131
1271	100-2530-00-000-0 5270	WAREHOUSE/DISTRIBUTION-GROUP HEALTH-RETIRES	-	31,989	3,200
1272	100-2530-68-000-0 5111	WAREHOUSE/DISTRIBUTION-ADMINISTRATOR	46,464	42,364	46,464
1273	100-2530-68-000-0 5114	WAREHOUSE/DISTRIBUTION-ASSISTANT/SECRETARY	36,390	36,450	36,390
1274	100-2530-68-000-0 5116	WAREHOUSE/DISTRIBUTION-SERVICE WORKERS	195,930	195,279	195,930
1275	100-2530-68-000-0 5120	WAREHOUSE/DISTRIBUTION-TEMP EMPLOYEE/STUDENT	-	2,719	-
1276	100-2530-68-000-0 5210	WAREHOUSE/DISTRIBUTION-GROUP HEALTH	50,138	50,138	50,138
1277	100-2530-68-000-0 5211	WAREHOUSE/DISTRIBUTION-STATE LIFE INS	66	66	66
1278	100-2530-68-000-0 5212	WAREHOUSE/DISTRIBUTION-KMG LIFE INS	107	107	107
1279	100-2530-68-000-0 5214	WAREHOUSE/DISTRIBUTION-HSA 775	-	700	-
1280	100-2530-68-000-0 5225	WAREHOUSE/DISTRIBUTION-MEDICARE	4,542	3,961	4,542
1281	100-2530-68-000-0 5231	WAREHOUSE/DISTRIBUTION-RETIREMENT-TRSL	9,684	9,696	9,684
1282	100-2530-68-000-0 5233	WAREHOUSE/DISTRIBUTION-RETIREMENT-LSERS	56,882	57,065	56,882
1283	100-2530-68-000-0 5430	WAREHOUSE/DISTRIBUTION-REPAIRS/MAINT SERV	-	435	-
1284	100-2530-68-000-0 5442	WAREHOUSE/DISTRIBUTION-RENT-EQUIPMENT	2,200	1,853	2,200
1285	100-2530-68-000-0 5550	WAREHOUSE/DISTRIBUTION-PRINTING & BINDING	1,000	658	1,000
1286	100-2530-68-000-0 5610	WAREHOUSE/DISTRIBUTION-MATERIALS & SUPPLIES	2,000	6,013	5,000
1287	100-2530-68-000-0 5626	WAREHOUSE/DISTRIBUTION-GASOLINE	17,000	17,721	20,500
1288	100-2530-68-000-0 5282	WAREHOUSE/DISTRIBUTION-SEVERANCE-VACATION	-	-	-
1289	<b>Warehouse Services Total</b>		<b>423,110</b>	<b>457,816</b>	<b>432,708</b>
<b>Information Technology Services &amp; Data Processing</b>					
1290	100-2840-00-000-0 5270	ADMINISTRATIVE TECH-GROUP HEALTH-RETIRES	-	19,445	19,500
1291	100-2841-00-000-0 5270	INFO TECH ADMINISTRATION-GROUP HEALTH-RETIRES	-	3,707	3,720
1292	100-2842-00-000-0 5270	SYSTEMS ANALYST-GROUP HEALTH-RETIRES	-	12,774	12,800
1293	100-2846-00-000-0 5270	HARDWARE SUPPORT-GROUP HEALTH-RETIRES	-	34,477	34,500
1294	100-2510-69-000-0 534020	BUSINESS SERVICES-TECHNOLOGY SERVICES	98,800	102,749	1,398
1295	100-2650-69-000-0 5523	O&M VEHICLES-FLEET INS	3,780	3,780	3,676
1296	100-2840-69-000-0 5119	ADMINISTRATIVE TECH-OTHER SALARIES	182,954	161,012	165,000
1297	100-2840-69-000-0 5210	ADMINISTRATIVE TECH-GROUP HEALTH	29,593	29,593	29,600
1298	100-2840-69-000-0 5211	ADMINISTRATIVE TECH-STATE LIFE INS	38	38	38
1299	100-2840-69-000-0 5225	ADMINISTRATIVE TECH-MEDICARE	2,019	1,636	2,019
1300	100-2840-69-000-0 5231	ADMINISTRATIVE TECH-RETIREMENT-TRSL	38,174	37,831	38,000
1301	100-2840-69-000-0 5281	ADMINISTRATIVE TECH-SEVERANCE-SICK	6,000	-	-
1302	100-2840-69-000-0 5282	ADMINISTRATIVE TECH-SEVERANCE-VACATION	5,000	-	5,000
1303	100-2840-69-000-0 5340	ADMINISTRATIVE TECH-TECHNICAL SERVICES	76,000	31,325	35,000
1304	100-2840-69-000-0 534020	ADMINISTRATIVE TECH-TECHNOLOGY SERVICES	406,200	400,828	406,200
1305	100-2840-83-000-0 5340	ADMINISTRATIVE TECH-TECHNICAL SERVICES	3,375	4,500	4,500
1306	100-2840-69-000-0 5430	ADMINISTRATIVE TECH-REPAIRS/MAINT SERV	60,000	22,165	25,000
1307	100-2840-69-000-0 543020	ADMINISTRATIVE TECH-REPAIRS/MAINT-TECH	21,992	9,512	55,000
1308	100-2840-69-000-0 5442	ADMINISTRATIVE TECH-RENT-EQUIPMENT	40,000	39,311	40,000
1309	100-2840-69-000-0 5530	ADMINISTRATIVE TECH-COMMUNICATIONS	4,000	1,745	4,000
1310	100-2840-69-000-0 553020	ADMINISTRATIVE TECH-DATA/ONLINE SERVICES	86,950	6,082	14,023
1311	100-2840-69-000-0 5550	ADMINISTRATIVE TECH-PRINTING & BINDING	144	100	100
1312	100-2840-69-000-0 5582	ADMINISTRATIVE TECH-TRAVEL	6,000	3,126	6,000

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
1313	100-2840-69-000-0 5610	ADMINISTRATIVE TECH-MATERIALS & SUPPLIES	25,000	11,933	15,000
1314	100-2840-69-000-0 561020	ADMINISTRATIVE TECH-TECH SUPPLIES	30,000	22,751	30,000
1315	100-2840-69-000-0 561520	ADMINISTRATIVE TECH-TECH SUPPLY/SOFTWARE (ASSET)	237,450	141,063	145,000
1316	100-2840-69-000-0 5626	ADMINISTRATIVE TECH-GASOLINE	10,000	7,448	10,000
1317	100-2840-69-000-0 5730	ADMINISTRATIVE TECH-EQUIPMENT >\$5,000	-	115,935	-
1318	100-2840-69-000-0 573020	ADMINISTRATIVE TECH-TECH EQUIPMENT >\$5,000	20,000	110,696	100,000
1319	100-2840-69-000-0 5890	ADMINISTRATIVE TECH-MISC EXPEND	-	50	-
1320	100-2841-69-000-0 5111	INFO TECH ADMINISTRATION-ADMINISTRATOR	90,635	90,707	90,707
1321	100-2841-69-000-0 5210	INFO TECH ADMINISTRATION-GROUP HEALTH	6,971	6,971	6,972
1322	100-2841-69-000-0 5225	INFO TECH ADMINISTRATION-MEDICARE	1,273	1,274	1,274
1323	100-2841-69-000-0 5231	INFO TECH ADMINISTRATION-RETIREMENT-TRSL	24,098	24,128	24,230
1324	100-2842-69-000-0 5118	SYSTEMS ANALYST-DEGREED PROFESSIONALS	271,450	271,738	270,000
1325	100-2842-69-000-0 5210	SYSTEMS ANALYST-GROUP HEALTH	22,475	22,475	22,500
1326	100-2842-69-000-0 5214	SYSTEMS ANALYST-HSA 775	1,550	1,550	1,550
1327	100-2842-69-000-0 5225	SYSTEMS ANALYST-MEDICARE	3,691	3,697	3,697
1328	100-2842-69-000-0 5231	SYSTEMS ANALYST-RETIREMENT-TRSL	72,163	72,282	72,500
1329	100-2842-69-000-0 5282	SYSTEMS ANALYST-SEVERANCE-VACATION	-	-	-
1330	100-2846-69-000-0 5119	HARDWARE SUPPORT-OTHER SALARIES	326,347	296,644	376,340
1331	100-2846-69-000-0 5124	HARDWARE SUPPORT-DAY-BY-DAY SUB SUPPORT	-	240	240
1332	100-2846-69-000-0 5210	HARDWARE SUPPORT-GROUP HEALTH	64,466	64,466	64,500
1333	100-2846-69-000-0 5211	HARDWARE SUPPORT-STATE LIFE INS	104	105	104
1334	100-2846-69-000-0 5212	HARDWARE SUPPORT-KMG LIFE INS	273	273	273
1335	100-2846-69-000-0 5225	HARDWARE SUPPORT-MEDICARE	4,103	4,080	4,100
1336	100-2846-69-000-0 5231	HARDWARE SUPPORT-RETIREMENT-TRSL	83,116	82,692	83,000
1337	100-2846-69-000-0 5281	HARDWARE SUPPORT-SEVERANCE-SICK	-	4,422	5,000
1338	100-2846-69-000-0 5282	HARDWARE SUPPORT-SEVERANCE-VACATION	-	3,537	3,600
1339					
1340	<b>Information Technology Services &amp; Data Processing Total</b>		<b>2,366,184</b>	<b>2,286,892</b>	<b>2,235,661</b>
<b>Competitive Grants Department</b>					
1341	100-2219-71-000-0 5114	OTHER ED PRG-ASSISTANT/SECRETARY	41,348	41,408	41,408
1342	100-2219-71-000-0 5210	OTHER ED PRG-GROUP HEALTH	6,081	6,081	6,081
1343	100-2219-71-000-0 5211	OTHER ED PRG-STATE LIFE INS	21	21	21
1344	100-2219-71-000-0 5225	OTHER ED PRG-MEDICARE	563	563	563
1345	100-2219-71-000-0 5239	OTHER ED PRG-RETIREMENT-LASERS	15,677	15,694	16,000
1346	100-2219-71-000-0 553020	OTHER ED PRG-DATA/ONLINE SERVICES	1,000	2,000	1,000
1347	100-2220-71-000-0 5113	CURRICULUM DEV-SPECIALIST	68,306	68,378	68,380
1348	100-2220-71-000-0 5210	CURRICULUM DEV-GROUP HEALTH	6,081	6,081	6,081
1349	100-2220-71-000-0 5225	CURRICULUM DEV-MEDICARE	951	953	951
1350	100-2220-71-000-0 5231	CURRICULUM DEV-RETIREMENT-TRSL	18,159	18,188	18,228
1351	100-2810-71-000-0 5530	RESEARCH & DEVELOPMENT-COMMUNICATIONS	100	-	100
1352	100-2810-71-000-0 5550	RESEARCH & DEVELOPMENT-PRINTING & BINDING	500	-	500
1353	100-2810-71-000-0 5582	RESEARCH & DEVELOPMENT-TRAVEL	1,800	2,222	1,800
1354	100-2810-71-000-0 5610	RESEARCH & DEVELOPMENT-MATERIALS & SUPPLIES	1,600	143	1,600
1355	<b>Competitive Grants Department Total</b>		<b>162,187</b>	<b>161,732</b>	<b>162,713</b>
<b>Graphic Arts Services Department</b>					
1356	100-2540-74-000-0 5225	PRINTING & PUBLISHING-MEDICARE	127	150	150
1357	100-2540-74-000-0 5231	PRINTING & PUBLISHING-RETIREMENT-TRSL	914	936	940

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
1358	100-2540-74-000-0 5233	PRINTING & PUBLISHING-RETIREMENT-LSERS	1,219	1,943	1,971
1359	100-2540-00-000-0 5120	PRINTING & PUBLISHING-TEMP EMPLOYEE/STUDENT	-	2,749	2,749
1360	100-2540-00-000-0 5225	PRINTING & PUBLISHING-MEDICARE	-	40	40
1361	100-2540-00-000-0 5270	PRINTING & PUBLISHING-GROUP HEALTH-RETIRES	-	23,174	23,200
1362	<b>Graphic Arts Services Department Total</b>		<b>2,260</b>	<b>28,991</b>	<b>29,050</b>
<b>Facility Construction Management</b>					
1363	100-2610-76-000-0 5111	O&M ADMINISTRATION-ADMINISTRATOR	55,550	56,629	59,629
1364	100-2610-76-000-0 5114	O&M ADMINISTRATION-ASSISTANT/SECRETARY	30,973	31,033	31,033
1365	100-2610-76-000-0 5210	O&M ADMINISTRATION-GROUP HEALTH	10,600	10,600	10,600
1366	100-2610-76-000-0 5212	O&M ADMINISTRATION-KMG LIFE INS	318	271	271
1367	100-2610-76-000-0 5225	O&M ADMINISTRATION-MEDICARE	1,236	1,223	1,223
1368	100-2610-76-000-0 5231	O&M ADMINISTRATION-RETIREMENT-TRSL	8,243	8,255	8,286
1369	100-2610-76-000-0 5233	O&M ADMINISTRATION-RETIREMENT-LSERS	17,301	15,643	15,914
1370	100-2610-76-000-0 5530	O&M ADMINISTRATION-COMMUNICATIONS	300	-	300
1371	100-2610-76-000-0 5550	O&M ADMINISTRATION-PRINTING & BINDING	1,400	347	1,747
1372	100-2610-76-000-0 5610	O&M ADMINISTRATION-MATERIALS & SUPPLIES	1,800	477	2,277
1373	100-2610-76-000-0 561020	O&M ADMINISTRATION-TECH SUPPLIES	-	-	-
1374	100-2620-76-000-0 5330	O&M BUILDINGS-PROF SERVICES	-	7,500	13,500
1375	100-2650-76-000-0 5523	O&M VEHICLES-FLEET INS	420	420	420
1376	100-4000-76-000-0 5334	FACILITY & CONSTRUCTION-ARCHITECT/ENGR SERV	40,000	-	25,000
1377	100-4000-76-000-0 5626	FACILITY & CONSTRUCTION-GASOLINE	2,000	1,437	1,724
1378	100-2620-76-060-0 5300	O&M BUILDINGS-PROFESS SERVICES-ASBESTOS MGMT	10,000	900	10,000
1379	<b>Facility Construction Management Total</b>		<b>180,141</b>	<b>134,735</b>	<b>181,924</b>
<b>Human Resources Department</b>					
1380	100-2820-00-000-0 5270	PUBLIC INFO SERVICES-GROUP HEALTH-RETIRES	-	3,685	3,700
1381	100-2830-00-000-0 5270	PERSONNEL SERVICES-GROUP HEALTH-RETIRES	-	24,765	24,800
1382	100-2800-00-000-0 5270	CENTRAL SERVICES-GROUP HEALTH-RETIRES	105,708	-	-
1383	100-2831-00-000-0 5111	PERSONNEL ADMIN-ADMINISTRATOR	104,770	104,839	104,839
1384	100-2831-00-000-0 5210	PERSONNEL ADMIN-GROUP HEALTH	6,923	6,923	6,923
1385	100-2831-00-000-0 5212	PERSONNEL ADMIN-KMG LIFE INS	332	332	332
1386	100-2831-00-000-0 5225	PERSONNEL ADMIN-MEDICARE	1,456	1,458	1,458
1387	100-2831-00-000-0 5231	PERSONNEL ADMIN-RETIREMENT-TRSL	27,857	27,887	27,993
1388	100-2831-00-000-0 5270	PERSONNEL ADMIN-GROUP HEALTH-RETIRES	-	3,857	3,900
1389	100-2834-00-000-0 5339	STAFF TRAINING-SUPPORT-OTHER PROF SERVICES	1,000	-	-
1390	100-2830-79-000-0 5114	PERSONNEL SERVICES-ASSISTANT/SECRETARY	257,134	257,614	259,114
1391	100-2830-79-000-0 5210	PERSONNEL SERVICES-GROUP HEALTH	46,008	46,008	46,008
1392	100-2830-79-000-0 5211	PERSONNEL SERVICES-STATE LIFE INS	115	115	115
1393	100-2830-79-000-0 5212	PERSONNEL SERVICES-KMG LIFE INS	536	455	455
1394	100-2830-79-000-0 5225	PERSONNEL SERVICES-MEDICARE	3,327	3,349	3,349
1395	100-2830-79-000-0 5231	PERSONNEL SERVICES-RETIREMENT-TRSL	61,399	61,479	61,718
1396	100-2830-79-000-0 5233	PERSONNEL SERVICES-RETIREMENT-LSERS	9,300	-	-
1397	100-2830-79-000-0 5281	PERSONNEL SERVICES-SEVERANCE-SICK	4,100	-	4,100
1398	100-2830-79-000-0 5282	PERSONNEL SERVICES-SEVERANCE-VACATION	4,200	-	4,200
1399	100-2830-79-000-0 5300	PERSONNEL SERVICES-PROFESS SERVICES	2,000	2,205	2,000
1400	100-2830-79-000-0 5339	PERSONNEL SERVICES-OTHER PROF SERVICES	29,000	33,863	36,863

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
1401	100-2830-79-000-0 534020	PERSONNEL SERVICES-TECHNOLOGY SERVICES	4,412	4,411	10,011
1402	100-2830-79-000-0 5442	PERSONNEL SERVICES-RENT-EQUIPMENT	840	511	1,031
1403	100-2830-79-000-0 553020	PERSONNEL SERVICES-DATA/ONLINE SERVICES	28,000	29,505	31,505
1404	100-2830-79-000-0 5540	PERSONNEL SERVICES-ADVERTISING	12,000	3,676	9,676
1405	100-2830-79-000-0 5550	PERSONNEL SERVICES-PRINTING & BINDING	1,600	2,121	4,321
1406	100-2830-79-000-0 5582	PERSONNEL SERVICES-TRAVEL	6,000	5,457	5,457
1407	100-2830-79-000-0 5583	PERSONNEL SERVICES-PER DIEM- DAY TRAVEL(TAX)	-	34	34
1408	100-2830-79-000-0 5610	PERSONNEL SERVICES-MATERIALS & SUPPLIES	5,000	3,524	3,524
1409	100-2830-79-000-0 561020	PERSONNEL SERVICES-TECH SUPPLIES	5,000	1,546	4,546
1410	100-2830-79-000-0 561520	PERSONNEL SERVICES-TECH SUPPLY/SOFTWARE (ASSET)	823	-	-
1411	100-2832-79-000-0 5290	RECRUITMENT-OTHER EMPL BENEFITS	-	-	2,500
1412					
1413	<b>Human Resources Department Total</b>		<b>728,840</b>	<b>629,618</b>	<b>664,472</b>
<b>Public Information Services</b>					
1414	100-2820-55-000-0 5119	PUBLIC INFO SERVICES-OTHER SALARIES	50,753	50,825	50,753
1415	100-2820-55-000-0 5210	PUBLIC INFO SERVICES-GROUP HEALTH	6,600	6,600	6,600
1416	100-2820-55-000-0 5212	PUBLIC INFO SERVICES-KMG LIFE INS	331	331	331
1417	100-2820-55-000-0 5225	PUBLIC INFO SERVICES-MEDICARE	697	699	697
1418	100-2820-55-000-0 5231	PUBLIC INFO SERVICES-RETIREMENT-TRSL	13,490	13,519	13,541
1419	100-2820-55-000-0 5442	PUBLIC INFO SERVICES-RENT-EQUIPMENT	4,565	5,572	4,565
1420	100-2820-55-000-0 5530	PUBLIC INFO SERVICES-COMMUNICATIONS	-	36	-
1421	100-2820-55-000-0 5540	PUBLIC INFO SERVICES-ADVERTISING	12,000	7,000	12,000
1422	100-2820-55-000-0 5550	PUBLIC INFO SERVICES-PRINTING & BINDING	2,000	381	2,000
1423	100-2820-55-000-0 5582	PUBLIC INFO SERVICES-TRAVEL	1,500	658	1,500
1424	100-2820-55-000-0 5610	PUBLIC INFO SERVICES-MATERIALS & SUPPLIES	29,000	32,084	29,000
1425	100-2820-55-000-0 561020	PUBLIC INFO SERVICES-TECH SUPPLIES	600	-	600
1426	100-2820-55-069-0 5582	PUBLIC INFO SERVICES-TRAVEL-ADOPT-A-SCHOOL	150	-	150
1427	100-2820-55-069-0 5610	PUBLIC INFO SERVICES-MATERIALS & SUPPLIES-ADOPT-A-SCHOOL	1,000	-	1,000
1428	<b>Public Information Services Total</b>		<b>122,686</b>	<b>117,704</b>	<b>122,737</b>
<b>Federal Programs-Unallowed Direct Costs</b>					
1414	100-1500-00-000-5 5250	SPECIAL PROG (ED)-UNEMPLOYMENT	300	143	143
1415	100-1500-00-000-5 5270	SPECIAL PROG (ED)-GROUP HEALTH-RETIRES	14,674	-	-
1416	100-1510-00-000-5 5115	ESSA -AIDES	-	1,630	1,630
1417	100-1510-00-000-5 5231	ESSA -RETIREMENT-TRSL	-	434	435
1418	100-1510-00-000-5 5281	ESSA -SEVERANCE-SICK	-	498	-
1419	100-1510-00-000-5 5590	ESSA -MISC PURCHASED SERVICES	500	-	-
1420	100-1510-00-000-0 5270	ESSA -GROUP HEALTH-RETIRES	-	(145)	-
1421	100-1510-00-000-5 5270	ESSA -GROUP HEALTH-RETIRES	-	13,978	33,850
1422	100-1530-00-000-0 5281	PRESCHOOL-SEVERANCE-SICK	6,500	-	7,500
1423	100-1530-00-000-5 5112	PRESCHOOL-TEACHER	1,999	1,999	1,999
1424	100-1530-00-000-5 5115	PRESCHOOL-AIDES	639	639	639
1425	100-1530-00-000-5 5210	PRESCHOOL-GROUP HEALTH	552	552	552
1426	100-1530-00-000-5 5225	PRESCHOOL-MEDICARE	37	41	41
1427	100-1530-00-000-5 5231	PRESCHOOL-RETIREMENT-TRSL	739	806	809
1428	100-1530-00-000-5 5250	PRESCHOOL-UNEMPLOYMENT	2,176	2,146	2,146
1429	100-1530-00-000-0 5270	PRESCHOOL-GROUP HEALTH-RETIRES	-	(169)	-
1430	100-1530-00-000-5 5270	PRESCHOOL-GROUP HEALTH-RETIRES	-	217,121	217,000

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
1431	100-1490-84-000-0 5112	OTHER EDUCATION PRG-TEACHER	780	780	-
1432	100-1490-84-000-0 5115	OTHER EDUCATION PRG-AIDES	278	278	-
1433	100-1490-84-000-0 5225	OTHER EDUCATION PRG-MEDICARE	15	15	-
1434	100-1500-84-000-5 5250	SPECIAL PROG (ED)-UNEMPLOYMENT	-	-	1,500
1435	100-1510-84-000-0 5112	ESSA -TEACHER	883	883	-
1436	100-1510-84-000-0 5225	ESSA -MEDICARE	13	13	-
1437	100-1530-84-000-5 5281	PRESCHOOL-SEVERANCE-SICK	-	-	4,000
1438	100-2180-00-000-0 5225	PARENTAL INVOLVEMENT-MEDICARE	245	245	245
1439	100-2180-00-000-0 5281	PARENTAL INVOLVEMENT-SEVERANCE-SICK	10,000	9,372	-
1440	100-2180-00-000-0 5282	PARENTAL INVOLVEMENT-SEVERANCE-VACATION	10,000	7,498	-
1441	100-2180-00-000-5 5270	PARENTAL INVOLVEMENT-GROUP HEALTH-RETIRES	-	6,993	7,000
1442	100-2180-00-046-5 5130	PARENTAL INVOLVEMENT-EXTRA DUTIES-EXTRA DUTIES	2,000	270	270
1443	100-2180-00-046-5 5225	PARENTAL INVOLVEMENT-MEDICARE-EXTRA DUTIES	20	3	3
1444	100-2180-00-046-5 5231	PARENTAL INVOLVEMENT-RETIREMENT-TRSL-EXTRA DUTIES	415	72	72
1445					
1446					
1447	100-2214-84-000-0 5610	OTHER SPECIAL PRG (ESSA)-MATERIALS & SUPPLIES	500	-	500
1448	100-2214-84-000-5 5281	OTHER SPECIAL PRG (ESSA)-SEVERANCE-SICK	8,500	-	8,500
1449	100-2214-84-000-5 5282	OTHER SPECIAL PRG (ESSA)-SEVERANCE-VACATION	7,500	-	7,500
1450	100-2234-84-000-5 5582	TRAINING-OTHER SPECIAL-TRAVEL	500	-	-
1451	100-2259-84-000-0 5282	EDUCATIONAL MEDIA -SEVERANCE-VACATION	1,200	-	1,200
1452	100-2510-84-000-0 5114	BUSINESS SERVICES-ASSISTANT/SECRETARY	26,568	26,628	26,628
1453	100-2510-84-000-0 5210	BUSINESS SERVICES-GROUP HEALTH	6,081	6,081	6,081
1454	100-2510-84-000-0 5211	BUSINESS SERVICES-STATE LIFE INS	25	25	25
1455	100-2510-84-000-0 5225	BUSINESS SERVICES-MEDICARE	1,400	-	-
1456	100-2510-84-000-0 5231	BUSINESS SERVICES-RETIREMENT-TRSL	7,072	7,083	7,110
1457	100-2620-84-000-0 5610	O&M BUILDINGS-MATERIALS & SUPPLIES	700	-	700
1458	100-2214-84-103-5 5111	OTHER SPECIAL PRG (ESSA)-ADMINISTRATOR-PIPS	2,637	2,637	2,637
1459	<b>Federal Programs-Unallowed Costs Total</b>		<b>115,448</b>	<b>308,546</b>	<b>340,715</b>
<b>Facility Maintenance Department</b>					
1460	100-2610-86-000-0 5111	O&M ADMINISTRATION-ADMINISTRATOR	74,994	60,282	60,282
1461	100-2610-86-000-0 5114	O&M ADMINISTRATION-ASSISTANT/SECRETARY	38,888	38,948	38,948
1462	100-2610-86-000-0 5210	O&M ADMINISTRATION-GROUP HEALTH	13,895	12,733	12,733
1463	100-2610-86-000-0 5211	O&M ADMINISTRATION-STATE LIFE INS	-	1	1
1464	100-2610-86-000-0 5212	O&M ADMINISTRATION-KMG LIFE INS	712	528	528
1465	100-2610-86-000-0 5225	O&M ADMINISTRATION-MEDICARE	1,566	1,596	1,596
1466	100-2610-86-000-0 5231	O&M ADMINISTRATION-RETIREMENT-TRSL	10,349	10,360	10,399
1467	100-2610-86-000-0 5233	O&M ADMINISTRATION-RETIREMENT-LSERS	20,688	17,524	17,778
1468	100-2610-86-000-0 5281	O&M ADMINISTRATION-SEVERANCE-SICK	-	7,371	-
1469	100-2610-86-000-0 5282	O&M ADMINISTRATION-SEVERANCE-VACATION	-	5,307	-
1470	100-2610-86-000-0 5290	O&M ADMINISTRATION-OTHER EMPL BENEFITS	300	300	300
1471	100-2610-86-000-0 5442	O&M ADMINISTRATION-RENT-EQUIPMENT	1,537	1,548	4,930
1472	100-2610-86-000-0 5610	O&M ADMINISTRATION-MATERIALS & SUPPLIES	5,615	3,382	-
1473	100-2610-86-000-0 5615	O&M ADMINISTRATION-SUPPLY (ASSET)	-	753	753
1474	100-2610-86-000-0 561520	O&M ADMINISTRATION-TECH SUPPLY/SOFTWARE (ASSET)	750	-	-
1475	100-2620-86-000-0 5117	O&M BUILDINGS-SKILLED CRAFTSMEN	886,278	888,237	888,237
1476	100-2620-86-000-0 5120	O&M BUILDINGS-TEMP EMPLOYEE/STUDENT	10,840	900	900
1477	100-2620-86-000-0 5210	O&M BUILDINGS-GROUP HEALTH	180,899	180,318	180,318

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
1478	100-2620-86-000-0 5211	O&M BUILDINGS-STATE LIFE INS	341	340	340
1479	100-2620-86-000-0 5212	O&M BUILDINGS-KMG LIFE INS	1,252	1,082	1,082
1480	100-2620-86-000-0 5225	O&M BUILDINGS-MEDICARE	11,938	11,922	11,922
1481	100-2620-86-000-0 5233	O&M BUILDINGS-RETIREMENT-LSERS	256,642	256,456	260,174
1482	100-2620-86-000-0 5430	O&M BUILDINGS-REPAIRS/MAINT SERV	5,000	150	150
1483	100-2620-86-000-0 5530	O&M BUILDINGS-COMMUNICATIONS	5,500	5,175	5,500
1484	100-2620-86-000-0 5550	O&M BUILDINGS-PRINTING & BINDING	20	213	600
1485	100-2620-86-000-0 5281	O&M BUILDINGS-SEVERANCE-SICK	-	-	5,000
1486	100-2650-86-000-0 5523	O&M VEHICLES-FLEET INS	14,280	14,280	14,290
1487	100-2650-86-000-0 5626	O&M VEHICLES-GASOLINE	43,000	55,754	66,905
1488	100-2650-86-000-0 5732	O&M VEHICLES-VEHICLES	26,000	25,548	25,548
1489	100-2834-86-000-0 5290	STAFF TRAINING-SUPPORT-OTHER EMPL BENEFITS	600	1,045	1,045
1490	100-2834-86-000-0 5582	STAFF TRAINING-SUPPORT-TRAVEL	1,400	395	1,895
1491	100-2834-86-000-0 5300	STAFF TRAINING-SUPPORT-PROFESS SERVICES	-	-	1,500
1492	<b>Facility Maintenance Department Total</b>		<b>1,613,284</b>	<b>1,602,448</b>	<b>1,613,654</b>
<b>Child Nutrition Services Support</b>					
1493	100-3100-00-000-0 5111	FOOD SERVICES-ADMINISTRATOR	5,333	1,233	1,233
1494	100-3100-00-000-0 5225	FOOD SERVICES-MEDICARE	18	135	135
1495	100-3100-00-000-0 5260	FOOD SERVICES-WORKERS COMP	6,986	6,986	6,986
1496	100-3100-00-000-0 5281	FOOD SERVICES-SEVERANCE-SICK	-	4,484	6,684
1497	100-3100-00-000-0 5282	FOOD SERVICES-SEVERANCE-VACATION	-	3,587	-
1498	100-3100-00-000-0 5290	FOOD SERVICES-OTHER EMPL BENEFITS	5,000	-	-
1499	100-3100-00-000-0 5890	FOOD SERVICES-MISC EXPEND	2,000	(38)	-
1500	100-3100-00-000-0 5270	FOOD SERVICES-GROUP HEALTH-RETIRES	409,654	378,624	378,650
1501	100-3300-00-000-0 5590	COMMUNITY SERVICES-MISC PURCHASED SERVICES	29,426	28,351	28,351
1502	100-2530-70-000-0 5210	WAREHOUSE/DISTRIBUTION-GROUP HEALTH	2,520	2,520	2,520
1503	100-2530-70-000-0 5214	WAREHOUSE/DISTRIBUTION-HSA 775	500	575	575
1504	100-2650-70-000-0 5523	O&M VEHICLES-FLEET INS	840	840	840
1505	100-3100-70-000-0 5111	FOOD SERVICES-ADMINISTRATOR	5,085	917	5,085
1506	100-3100-70-000-0 5210	FOOD SERVICES-GROUP HEALTH	61,870	61,868	61,870
1507	100-3100-70-000-0 5211	FOOD SERVICES-STATE LIFE INS	148	125	125
1508	100-3100-70-000-0 5212	FOOD SERVICES-KMG LIFE INS	152	158	158
1509	100-3100-70-000-0 5225	FOOD SERVICES-MEDICARE	2,341	2,306	2,306
1510	100-3100-70-000-0 5231	FOOD SERVICES-RETIREMENT-TRSL	40,603	40,188	40,340
1511	100-3100-70-000-0 5233	FOOD SERVICES-RETIREMENT-LSERS	2,299	972	985
1512	100-3100-70-000-0 5239	FOOD SERVICES-RETIREMENT-LASERS	707	14	15
1513	100-3100-70-204-0 5210	FOOD SERVICES-GROUP HEALTH-CAFE MANAGERS	187,518	187,518	188,000
1514	100-3100-70-204-0 5211	FOOD SERVICES-STATE LIFE INS-CAFE MANAGERS	501	496	500
1515	100-3100-70-204-0 5212	FOOD SERVICES-KMG LIFE INS-CAFE MANAGERS	306	333	333
1516	100-3100-70-204-0 5213	FOOD SERVICES-HRA 1000-CAFE MANAGERS	2,000	2,000	2,000
1517	100-3100-70-204-0 5214	FOOD SERVICES-HSA 775-CAFE MANAGERS	200	200	200
1518	100-3100-70-204-0 5225	FOOD SERVICES-MEDICARE-CAFE MANAGERS	554	549	550
1519	100-3100-70-204-0 5231	FOOD SERVICES-RETIREMENT-TRSL-CAFE MANAGERS	10,319	10,027	10,065
1520	100-3100-70-205-0 5210	FOOD SERVICES-GROUP HEALTH-CAFE TECHNICIANS	451,958	451,205	451,205
1521	100-3100-70-205-0 5211	FOOD SERVICES-STATE LIFE INS-CAFE TECHNICIANS	1,021	1,021	1,020
1522	100-3100-70-205-0 5212	FOOD SERVICES-KMG LIFE INS-CAFE TECHNICIANS	182	182	182
1523	100-3100-70-205-0 5213	FOOD SERVICES-HRA 1000-CAFE TECHNICIANS	10,000	6,000	6,000
1524	100-3100-70-205-0 5214	FOOD SERVICES-HSA 775-CAFE TECHNICIANS	1,120	1,000	1,000

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
1527					
1528	<b>Child Nutrition Services Support Total</b>		<b>1,241,161</b>	<b>1,194,377</b>	<b>1,197,913</b>
<b>Community Support Services</b>					
1529	100-3300-00-000-0 5590	COMMUNITY SERVICES-MISC PURCHASED SERVICES	29,426	28,351	28,351
1530	<b>Community Support Services Total</b>		<b>29,426</b>	<b>28,351</b>	<b>28,351</b>
<b>Debt Service</b>					
1531	100-5100-00-000-0 5340	DEBT SERVICE-TECHNICAL SERVICES	7,500	2,500	2,500
1532	<b>Debt Service Total</b>		<b>7,500</b>	<b>2,500</b>	<b>2,500</b>
<b>Air Conditioning Redemption Fund</b>					
1533	102-2620-86-000-0 5430	O&M BUILDINGS-REPAIRS/MAINT SERV	99,500	-	-
1534	102-2620-86-000-0 5442	O&M BUILDINGS-RENT-EQUIPMENT	17,750	-	-
1535	102-2620-86-000-0 5610	O&M BUILDINGS-MATERIALS & SUPPLIES	23,327	-	-
1536	102-2620-86-000-0 5730	O&M BUILDINGS-EQUIPMENT >\$5,000	128,458	29,990	-
1537	102-2620-86-000-0 5450	O&M BUILDINGS-CONSTRUCTION SERVICES	-	215,125	-
1538	102-4600-86-234-0 5730	EXISTING BLDG RENOV/IMPROVE-EQUIPMENT >\$5,000-AC-HV	-	-	96,500
1539	102-4600-86-809-0 5730	EXISTING BLDG RENOV/IMPROVE-EQUIPMENT >\$5,000-CO MC	-	-	170,000
1540	<b>Air Conditioning Redemption Funds Total</b>		<b>269,035</b>	<b>245,115</b>	<b>266,500</b>
<b>Drivers Education Program Fund</b>					
1541	105-1440-72-000-0 5112	DRIVER ED -TEACHER	82,050	90,000	90,000
1542	105-1440-72-000-0 5225	DRIVER ED -MEDICARE	1,086	1,202	1,202
1543	105-1440-72-000-0 5231	DRIVER ED -RETIREMENT-TRSL	19,351	19,471	19,480
1544	105-1440-72-000-0 5523	DRIVER ED -FLEET INS	2,783	2,520	2,900
1545	105-1440-72-000-0 5550	DRIVER ED -PRINTING & BINDING	5,000	4,695	4,695
1546	105-1440-72-000-0 5582	DRIVER ED -TRAVEL	1,000	1,544	1,544
1547	105-1440-72-000-0 5610	DRIVER ED -MATERIALS & SUPPLIES	500	177	177
1548	105-1440-72-000-0 5626	DRIVER ED -GASOLINE	10,000	8,752	10,502
1549	105-1440-72-000-0 5810	DRIVER ED -DUES/FEES	600	136	580
1550	105-1440-72-000-0 5730	DRIVER ED -EQUIPMENT >\$5,000	-	-	23,000
1551	<b>Drivers Education Program Fund Total</b>		<b>122,370</b>	<b>128,496</b>	<b>154,080</b>
<b>Credit Recovery Program Fund</b>					
1552	107-1470-58-000-5 5112	SUMMER SCHOOL-TEACHER	11,220	2,400	5,040
1553	107-1470-58-000-5 5225	SUMMER SCHOOL-MEDICARE	163	35	73
1554	107-1470-58-000-5 5231	SUMMER SCHOOL-RETIREMENT-TRSL	2,985	638	1,346
1555	<b>Credit Recovery Program Fund Total</b>		<b>14,368</b>	<b>3,073</b>	<b>6,459</b>
<b>Gifted &amp; Talented Funds</b>					
1556	110-1220-75-000-7 5123	GIFTED & TALENTED-DAY-BY-DAY SUB TEACHERS	520	135	520
1557	110-1220-75-000-7 5129	GIFTED & TALENTED-TEMP SUPPORT EMPL	525	-	525
1558	110-1220-75-000-7 5225	GIFTED & TALENTED-MEDICARE	15	12	15
1559	110-1220-75-000-7 5231	GIFTED & TALENTED-RETIREMENT-TRSL	160	199	280
1560	110-1220-75-000-7 5240	GIFTED & TALENTED-TUITION REIMBURSEMENT	7,600	7,259	7,600
1561	110-1220-75-000-7 5300	GIFTED & TALENTED-PROFESS SERVICES	2,000	1,000	2,000

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
1562	110-1220-75-000-7 5550	GIFTED & TALENTED-PRINTING & BINDING	1,000	320	1,000
1563	110-1220-75-000-7 5582	GIFTED & TALENTED-TRAVEL	7,500	8,364	7,500
1564	110-1220-75-000-7 5610	GIFTED & TALENTED-MATERIALS & SUPPLIES	15,000	20,349	15,000
1565	110-1220-75-000-7 561020	GIFTED & TALENTED-TECH SUPPLIES	2,000	-	2,000
1566	110-1220-75-000-7 561520	GIFTED & TALENTED-TECH SUPPLY/SOFTWARE (ASSET)	11,500	19,502	11,241
1567	110-1220-75-000-7 5130	GIFTED & TALENTED-EXTRA DUTIES	-	679	-
1568	110-2233-75-000-7 5240	TRAINING-GIFTED/TALENTED-TUITION REIMBURSEMENT	1,000	774	1,000
1569	110-2233-75-000-7 5582	TRAINING-GIFTED/TALENTED-TRAVEL	-	458	-
1570	110-2721-75-000-7 5116	REG ED BUS OPS-SERVICE WORKERS	700	150	700
1571	110-2721-75-000-7 5225	REG ED BUS OPS-MEDICARE	10	5	10
1572	110-2721-75-000-7 5233	REG ED BUS OPS-RETIREMENT-LSERS	57	110	196
	110-2721-75-000-7 5590	REG ED BUS OPS-MISC PURCHASED SERVICES	2,100	1,032	2,100
1573	<b>Gifted &amp; Talented Funds Total</b>		<b>51,687</b>	<b>60,347</b>	<b>51,687</b>
<b>Special Education Supply (Act 13) Funds</b>					
1574	111-1210-61-000-6 5610	SPED CLASS-MATERIALS & SUPPLIES	5,500	-	5,500
1575	111-1210-61-000-6 561020	SPED CLASS-TECH SUPPLIES	10,000	-	10,000
1576	<b>Special Education Supply (Act 13) Funds Total</b>		<b>15,500</b>	<b>-</b>	<b>15,500</b>
<b>Top Gains Reward Funds (2010-11)</b>					
1577	120-1100-00-000-0 5610	REG ED-MATERIALS & SUPPLIES	-	18	-
1578	<b>Top Gains Reward Funds (2010-11) Total</b>		<b>-</b>	<b>18</b>	<b>-</b>
<b>Timber Reserve Funds</b>					
1579	122-4200-00-000-5490	OTHER PURCHASED PROPERTY SERVICES	-	-	-
1580	122-4200-00-066-5490	OTHER PURCHASED PROPERTY SERVICES	-	-	-
1581	<b>Timber Reserve Funds Total</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>State MFP - Supplemental Course Academy Funds</b>					
1582	123-1350-58-000-8 5590	TRADE & INDUSTRY (CTE)-MISC PURCHASED SERVICES	-	4,000	4,694
1583	123-1360-58-000-8 5590	BUSINESS (CTE)-MISC PURCHASED SERVICES	-	1,600	-
1584	123-1370-58-000-8 5590	HEALTH SCIENCE (CTE)-MISC PURCHASED SERVICES	-	18,630	21,862
1585	123-1470-58-000-8 5112	SUMMER SCHOOL-TEACHER	-	25,041	29,386
1586	123-1470-58-000-8 5225	SUMMER SCHOOL-MEDICARE	-	363	426
1587	123-1470-58-000-8 5231	SUMMER SCHOOL-RETIREMENT-TRSL	-	6,661	7,817
1588	123-1470-58-000-8 5610	SUMMER SCHOOL-MATERIALS & SUPPLIES	-	2,251	2,642
1589	123-1470-58-000-8 5530	SUMMER SCHOOL-COMMUNICATIONS	-	1,805	2,118
1590	123-1470-58-000-8 5320	SUMMER SCHOOL-EDUCATIONAL SERVICES	-	455	534
1591	123-1490-58-000-8 5564	OTHER EDUCATION PRG-TUITION IN STATE(NON-LEA)	521,289	433,950	509,240
1592	123-2721-58-000-8 5116	REG ED BUS OPS-SERVICE WORKERS	-	2,050	2,406
1593	123-2721-58-000-8 5225	REG ED BUS OPS-MEDICARE	-	30	35
1594	123-2721-58-000-8 5233	REG ED BUS OPS-RETIREMENT-LSERS	-	152	178
1595	123-2721-58-000-8 5590	REG ED BUS OPS-MISC PURCHASED SERVICES	-	1,679	1,970
1596					
1597	<b>State MFP - Supplemental Course Academy Funds Total</b>		<b>521,289</b>	<b>498,667</b>	<b>583,308</b>

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>State MFP - Career Development Funds</b>					
1598	124-1350-00-000-0 5530	TRADE & INDUSTRY (CTE)-COMMUNICATIONS	-	996	-
1599	124-1360-00-000-0 5530	BUSINESS (CTE)-COMMUNICATIONS	14,778	28,422	-
1600	124-1300-58-000-561520	CTE-TECH SUPPLIES-INVENTORY	-	31,073	-
1601	124-1300-58-000-8 5610	CAREER & TECH ED-MATERIALS & SUPPLIES	24,500	3,401	-
1602	124-1300-58-000-8 5642	CAREER & TECH ED-TEXTBOOKS	2,000	-	-
1603	124-1300-58-000-8 561520	CAREER & TECH ED-TECH SUPPLY/SOFTWARE (ASSET)	-	21,613	50,046
1604	124-1300-58-000-8 5615	CAREER & TECH ED-SUPPLY (ASSET)	-	360	834
1605	124-1350-58-000-8 5642	TRADE & INDUSTRY (CTE)-TEXTBOOKS	150	2,151	4,980
1606	124-1350-58-000-8 5530	TRADE & INDUSTRY (CTE)-COMMUNICATIONS	-	1,044	4,723
1607	124-1360-58-000-8 5530	BUSINESS (CTE)-COMMUNICATIONS	-	-	65,814
1608	124-1370-58-000-8 5590	HEALTH SCIENCE (CTE)-MISC PURCHASED SERVICES	-	2,428	5,622
1609	124-1370-58-000-8 5583	HEALTH SCIENCE (CTE)-PER DIEM- DAY TRAVEL(TAX)	-	-	35
1610	124-1390-58-000-0 5113	OTHER VOC (CTE)-SPECIALIST	8,543	8,543	-
1611	124-1390-58-000-0 5210	OTHER VOC (CTE)-GROUP HEALTH	-	770	-
1612	124-1390-58-000-0 5225	OTHER VOC (CTE)-MEDICARE	124	78	-
1613	124-1390-58-000-0 5231	OTHER VOC (CTE)-RETIREMENT-TRSL	2,281	1,557	-
1614	124-1390-58-000-8 5113	OTHER VOC (CTE)-SPECIALIST	-	-	19,782
1615	124-1390-58-000-8 5210	OTHER VOC (CTE)-GROUP HEALTH	-	-	1,784
1616	124-1390-58-000-8 5225	OTHER VOC (CTE)-MEDICARE	-	-	180
1617	124-1390-58-000-8 5231	OTHER VOC (CTE)-RETIREMENT-TRSL	-	-	3,606
1618	124-2235-58-000-8 5582	TRAINING-CTE-TRAVEL	18,566	4,433	10,264
1619	124-2235-58-000-8 5583	TRAINING-CTE-PER DIEM- DAY TRAVEL(TAX)	-	15	35
1620	124-2721-58-000-8 5590	REG ED BUS OPS-MISC PURCHASED SERVICES	200	-	-
1621	124-1390-58-088-8 561520	OTHER VOC (CTE)-TECH SUPPLY/SOFTWARE (ASSET)-JUMPS	50,000	-	7,874
1622	<b>State MFP - Career Development Funds Total</b>		<b>121,142</b>	<b>106,883</b>	<b>175,579</b>
<b>State MFP High Cost Services (Special Needs) Funds</b>					
1623	127-1210-11-611-0 5115	SPED CLASS-AIDES-STANDARD IDEA	14,999	14,999	-
1624	127-1210-11-611-0 5225	SPED CLASS-MEDICARE-STANDARD IDEA	220	220	-
1625	127-1210-11-611-0 5231	SPED CLASS-RETIREMENT-TRSL-STANDARD IDEA	2,653	2,653	-
1626	127-1214-11-611-0 5112	SP ED (A.P.E.)-TEACHER-STANDARD IDEA	3,507	3,507	-
1627	127-1214-11-611-0 5225	SP ED (A.P.E.)-MEDICARE-STANDARD IDEA	50	50	-
1628	127-1214-11-611-0 5231	SP ED (A.P.E.)-RETIREMENT-TRSL-STANDARD IDEA	934	934	-
1629	127-2161-11-611-0 5113	OCCUPATIONAL THERAPY-SPECIALIST-STANDARD IDEA	532	532	-
1630	127-2161-11-611-0 5225	OCCUPATIONAL THERAPY-MEDICARE-STANDARD IDEA	6	6	-
1631	127-2161-11-611-0 5231	OCCUPATIONAL THERAPY-RETIREMENT-TRSL-STANDARD IDE	140	140	-
1632	127-2169-11-611-0 5113	ORIENTATION AND MOBILITY-SPECIALIST-STANDARD IDEA	32,495	32,495	-
1633	127-2169-11-611-0 5225	ORIENTATION AND MOBILITY-MEDICARE-STANDARD IDEA	466	466	-
1634	127-2169-11-611-0 5231	ORIENTATION AND MOBILITY-RETIREMENT-TRSL-STANDARD	8,639	8,639	-
1635					
1636	<b>State MFP High Cost Services (Special Needs) Funds Total</b>		<b>64,641</b>	<b>64,641</b>	<b>-</b>
<b>Southern Regional Education Board (SREB)</b>					
1637	128-2231-00-000-5 5113	TRAINING-REGULAR ED-SPECIALIST	33,335	33,335	-
1638	128-2231-00-000-5 5225	TRAINING-REGULAR ED-MEDICARE	483	483	-

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
1639	128-2231-00-000-5 5231	TRAINING-REGULAR ED-RETIREMENT-TRSL	8,867	8,867	-
1640	<b>Southern Regional Education Board (SREB) Total</b>		<b>42,685</b>	<b>42,685</b>	<b>-</b>
<b>Junior ROTC Training Expenditure Reimbursements (United States Armed Forces)</b>					
1641	130-1450-00-000-0 5430	JROTC -REPAIRS/MAINT SERV	1,500	993	-
1642	130-1450-00-000-0 5582	JROTC -TRAVEL	5,000	(1,384)	-
1643	130-1450-00-000-0 5610	JROTC -MATERIALS & SUPPLIES	1,300	901	-
1644	<b>JROTC Total</b>		<b>7,800</b>	<b>510</b>	<b>-</b>
<b>Richwood High Vocational Program Funds (Ouachita Parish Police Jury)</b>					
1645	804-1370-00-000-0 5610	HEALTH SCIENCE (CTE)-MATERIALS & SUPPLIES	11,000	10,017	15,000
1646	804-1370-00-000-0 5615	HEALTH SCIENCE (CTE)-SUPPLY (ASSET)	5,000	4,529	5,000
1647	804-1370-00-000-0 5340	HEALTH SCIENCE (CTE)-TECHNICAL SERVICES	-	-	1,000
1648	804-1370-00-000-0 5430	HEALTH SCIENCE (CTE)-REPAIRS/MAINT SERV	-	-	2,000
1649	804-1370-00-000-0 561520	HEALTH SCIENCE (CTE)-TECH SUPPLY/SOFTWARE (ASSET)	-	-	10,000
1650	804-1370-00-000-0 5730	HEALTH SCIENCE (CTE)-EQUIPMENT >\$5,000	-	-	20,000
1651					
1652	<b>Richwood High Vocational Program Funds (OPPJ) Total</b>		<b>16,000</b>	<b>14,546</b>	<b>53,000</b>
<b>Rachell's Challenge</b>					
1653	806-2190-00-150-0 5610	OTHER PUPIL SUPPORT-MATERIALS & SUPPLIES-OVERTIME P	296	296	-
1654	<b>Rachell's Challenge Total</b>		<b>296</b>	<b>296</b>	<b>-</b>
<b>Living Well Foundation Grant</b>					
1655	808-1110-71-000-0 5530	ELEM (1-8)-COMMUNICATIONS	31,550	31,550	-
1656	<b>Living Well Foundation Total</b>		<b>31,550</b>	<b>31,550</b>	<b>-</b>
<b>Quality Science &amp; Math Grants (Louisiana State University)</b>					
1657	810-1100-00-000-0 5610	REG ED-MATERIALS & SUPPLIES	500	480	-
1658	810-1100-00-000-0 561520	REG ED-TECH SUPPLY/SOFTWARE (ASSET)	249	269	-
1659	810-1100-00-000-0 561020	REG ED-TECH SUPPLIES	499	499	-
1660	810-1100-71-000-0 5610	REG ED-MATERIALS & SUPPLIES	-	145	-
1661	810-1100-71-000-0 561520	REG ED-TECH SUPPLY/SOFTWARE (ASSET)	1,394	1,250	-
1662	810-1100-71-001-0 5610	REG ED-MATERIALS & SUPPLIES	742	742	-
1663	<b>QSM Grant Total</b>		<b>3,384</b>	<b>3,385</b>	<b>-</b>
<b>TPI-US (Inspection Team) Reimbursement</b>					
1664	809-2239-00-000-0 5130	TRAINING-OTHER ED PRG-EXTRA DUTIES	6,021	6,021	-
1665	809-2239-00-000-0 5225	TRAINING-OTHER ED PRG-MEDICARE	87	87	-
1666	809-2239-00-000-0 5231	TRAINING-OTHER ED PRG-RETIREMENT-TRSL	1,602	1,602	-
1667	<b>TPI-US Reimbursment Total</b>		<b>7,710</b>	<b>7,710</b>	<b>-</b>
<b>Monroe City School Board - Math &amp; Science Partnership</b>					
1668	811-2231-58-000-0 5150	TRAINING-REGULAR ED-STIPEND PAY	-	7,963	-
1669	811-2231-58-000-0 5225	TRAINING-REGULAR ED-MEDICARE	-	112	-

**Ouachita Parish School Board  
Annual Operating Budget  
General Fund  
Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
1670	811-2231-58-000-0 5231	TRAINING-REGULAR ED-RETIREMENT-TRSL	-	1,719	
1671	811-2231-58-000-0 5582	TRAINING-REGULAR ED-TRAVEL	-	530	-
1672	<b>MSCB-Math &amp; Science Partnership Total</b>		-	<b>10,323</b>	-
<b>Riverbend Summer Reading Program Funds</b>					
1673	824-1470-59-000-5 5112	SUMMER SCHOOL-TEACHER	32,010	31,433	-
1674	824-1470-59-000-5 5225	SUMMER SCHOOL-MEDICARE	464	456	-
1675	824-1470-59-000-5 5231	SUMMER SCHOOL-RETIREMENT-TRSL	8,515	8,361	-
1676	824-1470-59-000-5 5320	SUMMER SCHOOL-EDUCATIONAL SERVICES	915	914	-
1677	824-2620-59-000-5 5116	O&M BUILDINGS-SERVICE WORKERS	600	454	-
1678	824-2620-59-000-5 5225	O&M BUILDINGS-MEDICARE	9	7	-
1679	824-2620-59-000-5 5231	O&M BUILDINGS-RETIREMENT-TRSL	166	121	-
1680	824-2721-59-000-5 5116	REG ED BUS OPS-SERVICE WORKERS	5,380	5,490	-
1681	824-2721-59-000-5 5225	REG ED BUS OPS-MEDICARE	78	80	-
1682	824-2721-59-000-5 5233	REG ED BUS OPS-RETIREMENT-LSERS	1,484	1,515	-
1683	824-2721-59-000-5 5590	REG ED BUS OPS-MISC PURCHASED SERVICES	1,954	2,079	-
1684	<b>Riverbend Summer Reading Program Funds Total</b>		<b>51,575</b>	<b>50,907</b>	-
<b>Walsworth Foundation Grant (Physical Education)</b>					
1679	826-1100-00-000-0 5610	REG ED-MATERIALS & SUPPLIES	911	911	-
1680	<b>Walsworth Foundation Grant Total</b>		<b>911</b>	<b>911</b>	-
<b>The Orchard Foundation</b>					
1685	828-1350-00-000-0 5610	TRADE & INDUSTRY (CTE)-MATERIALS & SUPPLIES	24,400	24,400	-
1686	<b>The Orchard Foundation Total</b>		<b>24,400</b>	<b>24,400</b>	-
1687	<b>Total Expenditures</b>		<b>144,012,877</b>	<b>141,175,599</b>	<b>143,320,039</b>
			<b>(776,324)</b>	<b>(799,454)</b>	<b>(799,455)</b>
<b>OTHER FINANCING USES</b>					
1688	100-5200-00-144-5932	OPERATING TRANSFER OUT-SELF INSURANCE	400,000	400,000	400,000
1689	100-5200-00-145-5932	OPERATING TRANSFER OUT-WORKERS COMP	200,000	200,000	300,000
1690	100-5200-00-190-5932	OPERATING TRANSFER OUT-ISF CENTRALIZED PRINTING	165,000	165,000	200,000
1692	100-5200-00-414-5932	OPERATING TRANSFER OUT-M&O MAINTENANCE(414)	200,000	200,000	300,000
1693	100-5300-00-097-5940	LOCAL REV XFER OUT-MFP OTHER LEA TRANSFER ADMIN FE	1,081	1,369	1,466
1694	100-5300-00-098-5940	LOCAL REV XFER OUT-MFP CHARTER SCHOOLS/OTHER LEAS	555,727	629,025	600,332
		<i>INTRAFUND TRANSFERS WITHIN GENERAL FUND:</i>			
1695	100-5200-00-102-5932	OPERATING TRANSFER OUT-AC REDEMPTION	545,304	545,304	245,114
1696	100-5200-00-107-5932	OPERATING TRANSFER OUT-CREDIT RECOVERY	17,300	17,300	17,300
#REF!	100-5200-00-128-5932	OPERATING TRANSFER OUT-LDC/MDC (SREB)	8,722	-	-
1691	100-5200-00-401-5932	OPERATING TRANSFER OUT-GIFTED & TALENTED	39,000	39,000	39,000
1694	***-5200-00-***-5932	ELIMINATE INTRAFUND TRANSFERS (IN/OUT)	(610,326)	(601,604)	(301,414)
1695	<b>Other Financing Uses Total</b>		<b>1,521,808</b>	<b>1,595,394</b>	<b>1,801,798</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>					

**Ouachita Parish School Board**  
**Annual Operating Budget**  
**General Fund**  
**Fiscal Year 2018-19**

Line #	Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
1696		<b>Total General Fund Expenditures &amp; Other Financing Uses</b>	145,534,685	142,770,993	145,121,837
1697		<b>Net Change in Fund Balance</b>	(3,411,999)	(556,784)	(1,106,425)
1698		<b>Beginning Fund Balance</b>	20,766,489	20,766,489	20,732,352
1699		<b>Ending Fund Balance</b>	17,354,490	20,209,705	19,625,927

**Ouachita Parish School Board  
Annual Operating Budget  
Fiscal Year 2018-2019**

# **District No. 1 Maintenance & Operating Sales Tax (0.5%)**

The District No. 1 Maintenance & Operating Sales Tax (M&O Sales Tax) is the second major operating fund of the Ouachita Parish School Board. It is used to account for all financial resources received from a parishwide ½ -cent, 10-year renewable sales tax. It is set to expire on December 31, 2022.

These resources provide support for current operations in the following categories:

- Instructional Support
- Equipment Maintenance Support
- Capital Improvements
- Salary Restoration and Support
- Mandated Programs and Costs

A summary of the M&O Sales Tax 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 activities of this fund by function and account classification.

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**Ouachita Parish School Board**  
**Special Revenue Fund**  
**District No. 1 Maintenance & Operating Sales Tax**  
**Fiscal Year 2018-19**

Budget Summary by Function					
	2017-2018			2018-2019	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
<b>Revenues</b>					
Local Revenues	\$ 7,448,745	\$ 7,603,358	2.1%	<b>\$ 7,582,786</b>	-0.3%
Total Revenues	<u>\$ 7,448,745</u>	<u>\$ 7,603,358</u>	<u>2.1%</u>	<b><u>\$ 7,582,786</u></b>	<u>-0.3%</u>
<b>Expenditures</b>					
Regular Programs	\$ 668,013	\$ 521,693	-21.9%	<b>\$ 626,136</b>	20.0%
Special Education Programs	442,193	438,835	-0.8%	<b>439,716</b>	0.2%
Vocational (CTE) Programs	108,318	76,136	-29.7%	<b>42,244</b>	-44.5%
Other Instructional Programs	1,378,857	1,043,386	-24.3%	<b>1,228,201</b>	17.7%
Special Programs	7,497	6,432	-14.2%	<b>5,238</b>	-18.6%
Pupil Support Services	813,557	823,954	1.3%	<b>901,046</b>	9.4%
Instructional Staff Services	730,518	641,951	-12.1%	<b>1,062,769</b>	65.6%
General Administration	51,859	51,579	-0.5%	<b>46,644</b>	-9.6%
School Administration	105,201	100,671	-4.3%	<b>102,472</b>	1.8%
Business Services	35,219	34,674	-1.5%	<b>35,316</b>	1.9%
Plant Services	1,898,772	1,989,467	4.8%	<b>1,849,372</b>	-7.0%
Student Transportation Services	1,559,387	1,608,188	3.1%	<b>296,867</b>	-81.5%
Central Services	24,503	24,487	-0.1%	<b>24,924</b>	1.8%
Food Services	229,475	227,731	-0.8%	<b>231,805</b>	1.8%
Facility Acquisition and Construction	<u>959,835</u>	<u>260,224</u>	<u>-72.9%</u>	<b><u>1,349,430</u></b>	<u>418.6%</u>
Total Expenditures	<u>\$ 9,013,204</u>	<u>\$ 7,849,408</u>	<u>-12.9%</u>	<b><u>\$ 8,242,180</u></b>	<u>5.0%</u>
Other Sources of Funds	<u>\$ 200,000</u>	<u>\$ 400,000</u>	<u>100.0%</u>	<b><u>\$ 300,000</u></b>	-25.0%
Total Other Sources	<u>\$ 200,000</u>	<u>\$ 400,000</u>	<u>100.0%</u>	<b><u>\$ 300,000</u></b>	<u>-25.0%</u>
Net Change in Fund Balance	\$ (1,364,459)	\$ 153,950	-111.3%	<b>\$ (359,394)</b>	-333.4%
Beginning Fund Balance	<u>\$ 18,620,347</u>	<u>\$ 18,620,347</u>	<u>0.0%</u>	<b><u>\$ 18,774,297</u></b>	<u>0.8%</u>
Ending Fund Balance	<u>\$ 17,255,888</u>	<u>\$ 18,774,297</u>	<u>8.8%</u>	<b><u>\$ 18,414,903</u></b>	<u>-1.9%</u>

**Ouachita Parish School Board**  
**Special Revenue Fund**  
**District No. 1 Maintenance & Operating Sales Tax**  
**Fiscal Year 2018-19**

**Budget Summary by Object**

	2017-2018			2018-2019	
	Final Budget	Actual (Unaudited)	%	Budget	%
			Change		Change
<b>Revenues</b>					
Local Revenues	\$ 7,448,745	\$ 7,603,358	2.1%	<b>\$ 7,582,786</b>	-0.3%
Total Revenues	<u>\$ 7,448,745</u>	<u>\$ 7,603,358</u>	<u>2.1%</u>	<b><u>\$ 7,582,786</u></b>	<u>-0.3%</u>
<b>Expenditures</b>					
Salaries	\$ 2,659,292	\$ 2,626,386	-1.2%	<b>\$ 2,563,842</b>	-2.4%
Employee Benefits	952,625	944,819	-0.8%	<b>927,252</b>	-1.9%
Professional Services	287,820	374,612	30.2%	<b>217,080</b>	-42.1%
Property Services	1,703,167	1,037,953	-39.1%	<b>1,801,785</b>	73.6%
Other Purchased Services	98,095	105,554	7.6%	<b>63,600</b>	-39.7%
Supplies	1,870,522	1,332,245	-28.8%	<b>2,213,621</b>	66.2%
Property	1,433,915	1,418,670	-1.1%	<b>450,000</b>	-68.3%
Miscellaneous	<u>7,768</u>	<u>9,169</u>	<u>18.0%</u>	<b><u>5,000</u></b>	<u>-45.5%</u>
Total Expenditures	<u>\$ 9,013,204</u>	<u>\$ 7,849,408</u>	<u>-12.9%</u>	<b><u>\$ 8,242,180</u></b>	<u>5.0%</u>
Other Sources of Funds	<u>\$ 200,000</u>	<u>\$ 400,000</u>	<u>100.0%</u>	<b><u>\$ 300,000</u></b>	<u>-25.0%</u>
Total Other Sources	<u>\$ 200,000</u>	<u>\$ 400,000</u>	<u>100.0%</u>	<b><u>\$ 300,000</u></b>	<u>-25.0%</u>
Net Change in Fund Balance	\$ (1,364,459)	\$ 153,950	-111.3%	<b>\$ (359,394)</b>	-333.4%
Beginning Fund Balance	<u>\$ 18,620,347</u>	<u>\$ 18,620,347</u>	<u>0.0%</u>	<b><u>\$ 18,774,297</u></b>	<u>0.8%</u>
Ending Fund Balance	<u>\$ 17,255,888</u>	<u>\$ 18,774,297</u>	<u>8.8%</u>	<b><u>\$ 18,414,903</u></b>	<u>-1.9%</u>

**Fund Balance Classification**

<b>Committed Fund Balance</b>	<u>\$ 17,255,888</u>	<u>\$ 18,774,297</u>	<u>8.8%</u>	<b><u>\$ 18,414,903</u></b>	<u>-1.9%</u>
Total Ending Fund Balance	<u>\$ 17,255,888</u>	<u>\$ 18,774,297</u>	<u>8.8%</u>	<b><u>\$ 18,414,903</u></b>	<u>-1.9%</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 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
400-41130	Sales & Use Taxes	\$ 7,231,745	\$ 7,404,962	\$ 7,375,532
400-41136	Interest/Penalty-Sales Tax	32,000	28,980	22,254
400-41510	Interest on Investments	185,000	168,870	185,000
400-41532	Unrealized Gain on Investments	-	-	-
414-41999	Miscellaneous Revenue	-	546	-
	<b>Total Local Sources</b>	<b>7,448,745</b>	<b>7,603,358</b>	<b>7,582,786</b>
<b>Total Revenues</b>		<b>\$ 7,448,745</b>	<b>\$ 7,603,358</b>	<b>\$ 7,582,786</b>
<b>EXPENDITURES</b>				
<b>General Administrative Costs</b>				
400-2310-000 5319	GENERAL ADMIN-OTHER SERVICE FEES	\$ 400	\$ -	\$ -
400-2310-000 5332	GENERAL ADMIN-LEGAL SERVICES	10,000	8,014	3,500
400-2510-022 5340	BUSINESS SERVICES-INVESTMENT FEES	600	75	100
400-2315-000 5314	SALES TAX COLLECTION FEES	40,721	42,932	42,500
<b>Total General Administrative Costs</b>		<b>\$ 51,721</b>	<b>\$ 51,021</b>	<b>\$ 46,100</b>
<b>I. Instructional Programs Support (36%)</b>				
<b>A. Band Program Support</b>				
402-1400-115 5430	REPAIRS/MAINT SERV-BAND STRINGS	-	-	-
402-1400-115 5610	MATERIALS & SUPPLIES-BAND STRINGS	22,490	254	12,000
402-1400-115 5615	SUPPLY-BAND STRINGS	-	898	-
402-1410-000 5300	BAND-HIGH SCH-PROFESS SERVICES	-	13,490	-
402-1410-000 5430	BAND-HIGH SCH-REPAIRS/MAINT SERV	-	5,455	-
402-1410-000 5442	BAND-HIGH SCH-RENT-EQUIPMENT	-	1,203	-
402-1410-000 5582	BAND-HIGH SCH-TRAVEL	-	2,908	-
402-1410-000 5610	BAND-HIGH SCH-MATERIALS & SUPPLIES	107,005	8,860	107,005
402-1410-000 5615	BAND-HIGH SCH-SUPPLY (ASSET)	-	7,649	-
402-1410-000 5810	BAND-HIGH SCH-DUES/FEES	-	225	-
402-1410-115 5590	BAND-HIGH SCH-BAND STRINGS	-	53	-
402-1410-134 5610	MATERIALS & SUPPLIES-ELEM MUSIC	-	1,170	-
402-1411-000 5122	BAND-ELEM/MID-TEMPORARY TEACHER	-	4,460	-
402-1411-000 5225	BAND-ELEM/MID-MEDICARE	-	65	-
402-1411-000 5231	BAND-ELEM/MID-RETIREMENT-TRSL	-	1,186	-
402-1411-000 5225	BAND-ELEM/MID-MEDICARE	-	4	-
402-1411-000 5231	BAND-ELEM/MID-RETIREMENT-TRSL	-	85	-
402-1411-000 5300	BAND-ELEM/MID-PROFESS SERVICES	-	1,489	-
402-1411-000 5430	BAND-ELEM/MID-REPAIRS/MAINT SERV	-	31,495	-
402-1411-000 5442	BAND-ELEM/MID-RENT-EQUIPMENT	-	3,593	-
402-1411-000 5582	BAND-ELEM/MID-TRAVEL	-	1,492	-
402-1411-000 5610	BAND-ELEM/MID-MATERIALS & SUPPLIES	216,013	8,953	216,013

**Ouachita Parish School Board  
Special Revenue Fund  
District No. 1 Maintenance & Operating Sales Tax  
Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
402-1411-000 561020	BAND-ELEM/MID-TECH SUPPLIES	-	57	-
402-1411-000 5615	BAND-ELEM/MID-SUPPLY (ASSET)	-	5,757	-
402-1411-000 5810	BAND-ELEM/MID-DUES/FEES	-	837	-
402-1411-071 5300	PROFESSIONAL SVCS-ADOPT-A-SCHOOL	-	400	-
402-2650-000 5523	O&M VEHICLES-FLEET INS	-	2,100	-
402-2721-000 5116	BUS OPERATION-SERVICE WORKERS	-	13,310	-
402-2721-000 5225	REG ED BUS OPERATION-MEDICARE	-	166	-
402-2721-000 5233	BUS OPERATION-RETIREMENT-LSERS	-	3,326	-
402-2721-000 5590	BUS OPERATION-PURCHASED SERVICES	-	9,546	-
402-2721-112 5116	SERVICE WORKERS-BUS DR-FIELD TRIPS	-	11,327	-
402-2721-112 5225	MEDICARE-BUS DR-FIELD TRIPS	-	142	-
402-2721-112 5231	RETIREMENT-TRSL-BUS DR-FIELD TRIPS	-	271	-
402-2721-112 5233	RETIREMENT-LSERS-BUS DR-FIELD TRIPS	-	2,305	-
402-2721-112 5590	PURCHASE SERVICES-BUS DR-FIELD TRIPS	-	7,269	-
402-2721-115 5116	SERVICE WORKERS-BAND STRINGS	-	75	-
402-2721-115 5233	RETIREMENT-LSERS-BAND STRINGS	-	21	-
	<b>Total Band Program Support</b>	<b>345,508</b>	<b>151,894</b>	<b>335,018</b>
<b>B. Choir Program Support</b>				
403-1412-000 5300	CHOIR-HIGH SCH-PROFESS SERVICES	-	1,100	-
403-1412-000 5442	CHOIR-HIGH SCH-RENT-EQUIPMENT	-	1,322	-
403-1412-000 5582	CHOIR-HIGH SCH-TRAVEL	-	3,828	-
403-1412-000 5610	CHOIR-HIGH SCH-MATERIALS & SUPPLIES	29,659	6,528	29,659
403-1412-000 5810	CHOIR-HIGH SCH-DUES/FEES	-	1,156	-
403-1413-000 5120	CHOIR-TEMP EMPLOYEE/STUDENT	-	250	-
403-1413-000 5225	CHOIR-ELEM/MID-MEDICARE	-	4	-
403-1413-000 5231	CHOIR-ELEM/MID-RETIREMENT-TRSL	-	67	-
403-1413-000 5300	CHOIR-ELEM/MID-PROFESS SERVICES	-	3,534	-
403-1413-000 5430	CHOIR-ELEM/MID-REPAIRS/MAINT SERV	-	1,327	-
403-1413-000 5442	CHOIR-ELEM/MID-RENT-EQUIPMENT	-	1,308	-
403-1413-000 5582	CHOIR-ELEM/MID-TRAVEL	-	2,998	-
403-1413-000 5610	CHOIR-ELEM/MID-MATERIALS & SUPPLIES	29,528	2,629	29,528
403-1413-000 561020	CHOIR-ELEM/MID-TECH SUPPLIES	-	-	-
403-1413-000 5615	CHOIR-ELEM/MID-SUPPLY (ASSET)	-	3,448	-
403-1413-000 5810	CHOIR-ELEM/MID-DUES/FEES	-	1,752	-
403-1413-134 5610	CHOIR-ELEM/MID-MATERIALS & SUPPLIES-E	1,976	-	1,976
403-2721-112 5116	SERVICE WORKERS-BUS DR-FIELD TRIPS	-	1,745	-
403-2721-112 5225	MEDICARE-BUS DR-FIELD TRIPS	-	20	-
403-2721-112 5233	RETIREMENT-LSERS-BUS DR-FIELD TRIPS	-	492	-
403-2721-112 5590	PURCHASED - BUS DR-FIELD TRIPS	-	1,096	-
	<b>Total Choir Program Support</b>	<b>61,163</b>	<b>34,601</b>	<b>61,163</b>
<b>C. Instructional Technology Support</b>				
404-1100-000 534020	REG ED-TECHNOLOGY SERVICES	123,000	148,209	151,000
404-1100-000 553020	REG ED-DATA/ONLINE SERVICES	48,104	22,432	22,000
404-1100-000 561020	REG ED-TECH SUPPLIES	250	506	-

**Ouachita Parish School Board  
Special Revenue Fund  
District No. 1 Maintenance & Operating Sales Tax  
Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
404-1100-000 573020	REG ED-TECH EQUIPMENT >\$5,000	10,000	-	-
	<b>Total Regular Programs</b>	<b>181,354</b>	<b>171,147</b>	<b>173,000</b>
404-2252-000 561020	LIBRARY SERVICES-TECH SUPPLIES	1,200	-	-
404-2252-000 561520	TECH SUPPLY/SOFTWARE (ASSET)	-	-	100,000
404-2252-000 561520	TECH SUPPLY/SOFTWARE (ASSET)	-	-	100,000
404-2259-000 561020	EDUCATIONAL MEDIA -TECH SUPPLIES	10,000	332	10,000
404-2259-000 561520	TECH SUPPLY/SOFTWARE (ASSET)	455,000	390,830	367,000
404-2259-000 5890	EDUCATIONAL MEDIA -MISC EXPEND	-	224	-
404-2259-000 561520	TECH SUPPLY/SOFTWARE (ASSET)	-	-	367,000
	<b>Total Instructional Staff Services</b>	<b>466,200</b>	<b>391,386</b>	<b>944,000</b>
	<b>Total Instructional Technology Support</b>	<b>647,554</b>	<b>562,533</b>	<b>1,117,000</b>
<b>D. Early Bird Classes</b>				
405-1130-000 5112	HIGH SCH-TEACHER	44,000	43,500	44,000
405-1130-000 5225	HIGH SCH-MEDICARE	541	506	510
405-1130-000 5231	HIGH SCH-RETIREMENT-TRSL	12,435	11,571	11,620
	<b>Total Regular Programs</b>	<b>56,976</b>	<b>55,577</b>	<b>56,130</b>
405-1310-000 5112	AGRICULTURE (CTE)-TEACHER	3,000	2,750	3,000
405-1310-000 5225	AGRICULTURE (CTE)-MEDICARE	42	38	40
405-1310-000 5231	AGRICULTURE (CTE)-RETIREMENT-TRSL	798	731	734
	<b>Total Career &amp; Technical Education</b>	<b>3,840</b>	<b>3,520</b>	<b>3,774</b>
	<b>Total Early Bird Classes</b>	<b>60,816</b>	<b>59,097</b>	<b>59,904</b>
<b>E. Fine Arts Program Support</b>				
406-1413-000 5112	CHOIR-ELEM/MID-TEACHER	380,961	344,880	345,000
406-1413-000 5210	CHOIR-ELEM/MID-GROUP HEALTH	63,454	57,515	58,000
406-1413-000 5211	CHOIR-ELEM/MID-STATE LIFE INS	324	612	620
406-1413-000 5212	CHOIR-ELEM/MID-KMG LIFE INS	50	-	-
406-1413-000 5213	CHOIR-ELEM/MID-HRA 1000	2,000	2,000	2,000
406-1413-000 5214	CHOIR-ELEM/MID-HSA 775	775	600	600
406-1413-000 5225	CHOIR-ELEM/MID-MEDICARE	4,981	4,485	4,490
406-1413-000 5231	CHOIR-ELEM/MID-RETIREMENT-TRSL	91,808	91,738	92,087
406-1413-000 5281	CHOIR-ELEM/MID-SEVERANCE-SICK	12,708	-	12,000
	<b>Total Fine Arts Program Support</b>	<b>557,061</b>	<b>501,830</b>	<b>514,797</b>
<b>F. Elementary Guidance Counselors</b>				
407-2122-000 5113	COUNSELING-SPECIALIST	524,261	520,977	570,980
407-2122-000 5210	COUNSELING-GROUP HEALTH	88,431	84,995	93,154
407-2122-000 5211	COUNSELING-STATE LIFE INS	41	37	40
407-2122-000 5212	COUNSELING-KMG LIFE INS	657	660	660
407-2122-000 5225	COUNSELING-MEDICARE	4,873	4,905	8,280
407-2122-000 5231	COUNSELING-RETIREMENT-TRSL	119,996	121,349	133,500

**Ouachita Parish School Board  
Special Revenue Fund  
District No. 1 Maintenance & Operating Sales Tax  
Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
407-2122-000 5281	COUNSELING-SEVERANCE-SICK	-	13,156	13,000
	<b>Total Elementary Guidance Counselors</b>	<b>738,259</b>	<b>746,078</b>	<b>819,614</b>
<b>G. Interactive Whiteboard Maintenance &amp; Replacements</b>				
408-1100-223 5430	MAINT SERV-IWB REPLACE/REPAIR	75,000	59,440	75,000
408-1100-223 561020	TECH SUPPLIES-IWB REPLACE/REPAIR	-	400	-
408-1100-223 561520	SOFTWARE-IWB REPLACE/REPAIR	100,000	18,641	100,000
	<b>Total Interactive Whiteboard Maintenance &amp; Replacements</b>	<b>175,000</b>	<b>78,481</b>	<b>175,000</b>
<b>H. Math &amp; Science Program Support</b>				
409-1100-000 5550	REG ED-PRINTING & BINDING	1,000	-	1,000
409-1100-000 5610	REG ED-MATERIALS & SUPPLIES	15,966	-	21,000
409-1100-000 561020	REG ED-TECH SUPPLIES	2,500	-	2,500
409-1100-000 5615	REG ED-SUPPLY (ASSET)	4,500	-	4,500
409-1100-000 561520	REG ED-TECH SUPPLY/SOFTWARE	600	-	600
409-1100-000 5642	REG ED-TEXTBOOKS	2,500	-	2,500
409-1100-135 5530	COMM-MATH & SCIENCE ALLOC	-	580	-
409-1100-135 553020	DATA/SERVICES-MATH & SCIENCE ALLOC	-	107	-
409-1100-135 5550	PRINTING-MATH & SCIENCE ALLOC	-	1,145	-
409-1100-135 5610	MAT & SUPPLIES-MATH & SCIENCE ALLOC	38,398	22,101	-
409-1100-135 561520	SOFTWARE - MATH & SCIENCE ALLOC	-	3,114	-
	<b>Total Regular Programs</b>	<b>65,464</b>	<b>27,047</b>	<b>32,100</b>
409-1370-000 5130	HEALTH SCIENCE (CTE)-EXTRA DUTIES	16,000	7,260	7,500
409-1370-000 5225	HEALTH SCIENCE (CTE)-MEDICARE	232	99	109
409-1370-000 5231	(CTE)-RETIREMENT-TRSL	4,256	1,917	1,778
409-1370-000 5300	HEALTH SCIENCE (CTE)-PROFESS SERV	1,000	-	1,000
409-1370-000 5340	HEALTH SCIENCE (CTE)-TECHNICAL SERV	3,500	-	3,500
409-1370-000 5610	(CTE)-MATERIALS & SUPPLIES	1,000	-	3,000
409-1370-000 561520	(CTE)-TECH SUPPLY/SOFTWARE (ASSET)	500	-	500
409-1370-104 5112	HEALTH SCIENCE (CTE)-TEACHER-PIPS	-	2,400	2,400
409-1370-104 5225	HEALTH SCIENCE (CTE)-MEDICARE-PIPS	-	35	35
409-1370-104 5231	(CTE)-RETIREMENT-TRSL-PIPS	-	638	648
409-1395-000 5610	STEM (CTE)-MATERIALS & SUPPLIES	-	276	-
409-1395-000 561020	STEM (CTE)-TECH SUPPLIES	18,000	-	18,000
	<b>Total Vocational (CTE) Programs</b>	<b>44,488</b>	<b>12,625</b>	<b>38,470</b>
409-2721-017 5116	BUS OPERATION-SERV WORKERS-AHEC	1,825	1,050	1,100
409-2721-017 5225	BUS OPERATION-MEDICARE-AHEC	26	15	26
409-2721-017 5233	BUS OPER-RETIREMENT-LSERS-AHEC	600	262	297
409-2721-017 5590	BUS OPER-MISC PURCHASE SERV-AHEC	1,044	527	600
	<b>Total Student Transportation Services</b>	<b>3,495</b>	<b>1,855</b>	<b>2,023</b>
	<b>Total Math &amp; Science Program Support</b>	<b>113,447</b>	<b>41,527</b>	<b>72,593</b>

**Ouachita Parish School Board  
Special Revenue Fund  
District No. 1 Maintenance & Operating Sales Tax  
Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>I. Teacher Supply Funds</b>				
411-1100-000 5610	REG ED-MATERIALS & SUPPLIES	113,400	113,088	113,400
	<b>Total Teacher Supply Funds</b>	<b>113,400</b>	<b>113,088</b>	<b>113,400</b>
<b>J. Library Services</b>				
413-2239-000 5582	TRAINING-OTHER ED PRG-TRAVEL	500	-	-
413-2252-000 534020	LIBRARY SERVICES-TECHNOLOGY SERV	60,599	60,599	-
413-2252-000 5610	LIBRARY -MATERIALS & SUPPLIES	10,159	-	-
413-2252-000 561020	LIBRARY SERVICES-TECH SUPPLIES	5,000	294	-
413-2252-000 561520	TECH SUPPLY/SOFTWARE (ASSET)	2,200	-	-
413-2252-000 5640	LIBRARY - BOOKS & PERIODICALS	71,820	71,874	-
	<b>Total Library Services</b>	<b>150,278</b>	<b>132,767</b>	<b>-</b>
<b>Total Instructional Programs Support (36%)</b>		<b>\$ 2,962,486</b>	<b>\$ 2,421,896</b>	<b>\$ 3,268,489</b>
<b>II. Capital Improvements (23%)</b>				
<b>A. Capital Improvements-Facilities</b>				
415-2620-000 5430	O&M BUILDINGS-REPAIRS/MAINT SERV	\$ 100,000	\$ -	\$ -
415-2662-237 5430	REPAIRS/MAINT SERV-SCHOOL SAFETY	\$ -	\$ -	\$ 100,000
415-2662-237 5610	MATERIALS & SUPPLIES-SCHOOL SAFETY	3,469	6,114	-
415-2662-237 561020	TECH SUPPLIES-SCHOOL SAFETY	-	260	-
415-2662-237 5615	SUPPLY (ASSET)-SCHOOL SAFETY	34,619	11,820	-
415-2662-237 561520	SOFTWARE (ASSET)-SCHOOL SAFETY	-	23,690	-
415-2662-237 5730	EQUIPMENT >\$5,000-SCHOOL SAFETY	84,847	62,455	-
415-2662-237 573020	TECH EQUIP >\$5,000-SCHOOL SAFETY	-	17,147	-
	<b>Total Plant Services</b>	<b>222,935</b>	<b>121,487</b>	<b>100,000</b>
415-4600-000 5334	EXISTING BLDG-ARCHITECT/ENGR SERV	48,000	93,370	14,080
415-4600-000 5430	EXISTING BLDG-REPAIRS/MAINT SERV	86,000	36,000	-
415-4600-000 5450	EXISTING BLDG-CONSTRUCTION SERVICE	700,000	-	842,950
415-4600-000 5720	EXISTING BLDG-IMPROVE-BUILDINGS	73,500	73,500	-
415-4500-809 5720	ADDITIONS-BUILD-CO MOVE-RENOVATIONS	-	-	450,000
	<b>Total Facility Acquisition &amp; Construction</b>	<b>907,500</b>	<b>202,870</b>	<b>1,307,030</b>
<b>B. Capital Improvements-Transportation</b>				
416-2721-000 5730	BUS OPERATION-EQUIPMENT >\$5,000	1,265,568	1,265,568	-
	<b>Total Student Transportation Services</b>	<b>1,265,568</b>	<b>1,265,568</b>	<b>-</b>
<b>Total Capital Improvements (23%)</b>		<b>\$ 2,396,003</b>	<b>\$ 1,589,925</b>	<b>\$ 1,407,030</b>

**Ouachita Parish School Board  
Special Revenue Fund  
District No. 1 Maintenance & Operating Sales Tax  
Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>III. Facility &amp; Equipment Programs Support (15%)</b>				
<b>A. Facility &amp; Equipment Program Supports</b>				
414-2620-809 5430	O&M BUILDINGS-CO MOVE-RENOVATIONS	\$ -	\$ 62,259	\$ 47,750
414-2620-000 5430	O&M BUILDINGS-REPAIRS/MAINT SERV	-	-	-
414-2620-000 5610	O&M BUILDINGS-MATERIALS & SUPPLIES	20,822	24,763	20,000
414-2620-000 5810	O&M BUILDINGS-DUES/FEES	7,768	4,975	5,000
414-2620-234 5430	O&M BUILDINGS-REPAIRS/MAINT-AC-HVAC	219,794	219,118	210,200
414-2620-234 5610	MATERIALS & SUPPLIES-AC-HVAC	159,005	162,477	162,500
414-2620-234 5615	SUPPLY (ASSET)-AC-HVAC	13,372	9,992	10,000
414-2620-230 5430	O&M BUILDINGS-BLDG REPAIRS/MAINT	298,207	412,435	347,500
414-2620-230 5610	MAT & SUPPLIES-BLDG REPAIRS/MAINT	127,098	164,713	165,000
414-2620-231 5430	REPAIRS/MAINT SERV-PAINTING	65,244	46,964	42,000
414-2620-231 5610	MATERIALS & SUPPLIES-PAINTING	25,799	26,138	21,140
414-2620-232 5430	REPAIRS/MAINT SERV-ELECTRICAL	56,396	68,094	63,100
414-2620-232 5610	MATERIALS & SUPPLIES-ELECTRICAL	103,930	98,531	98,600
414-2620-233 5430	REPAIRS/MAINT SERV-PLUMBING	47,858	36,495	36,500
414-2620-233 5610	MATERIALS & SUPPLIES-PLUMBING	102,669	116,560	116,600
414-2620-237 5430	REPAIRS/MAINT SERV-SCHOOL SAFETY	385	385	385
414-2640-000 5442	O&M EQUIPMENT-RENT-EQUIPMENT	20,022	13,660	9,000
414-2661-809 573020	TECH EQUIP >\$5,000-CO MOVE-RENOVAT	-	-	-
414-2661-000 5530	FACILITY SAFETY-COMMUNICATIONS	47,447	49,474	40,000
414-2662-809 5610	MAT & SUPPLIES-CO MOVE-RENOVATIONS	2,000	975	-
	<b>Total Plant Services</b>	<b>1,317,816</b>	<b>1,518,008</b>	<b>1,395,275</b>
414-2834-000-5290	Personnel-Other Employee Benefits			
	<b>Total Central Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
414-4200-000 5430	LAND & SITE IMPR-REPAIRS/MAINT SERV	7,000	-	-
414-4200-000 5450	LAND & SITE IMPR-CONSTRUCTION SERV	27,261	37,400	27,400
414-4200-000 5610	LAND & SITE IMPROV-MATERIALS & SUPPLI	18,074	18,553	13,600
414-4300-000 5334	ARCH/ENGINEERING-ARCH/ENGR SERV	-	1,400	1,400
	<b>Total Facility Acquisition &amp; Construction</b>	<b>52,335</b>	<b>57,353</b>	<b>42,400</b>
<b>Total Facility &amp; Equipment Support (15%)</b>		<b>\$ 1,370,151</b>	<b>\$ 1,575,361</b>	<b>\$ 1,437,675</b>
<b>IV. Inflation-Regulated/Mandated Costs (14%)</b>				
<b>A. Alternative Education Program Support</b>				
401-1210-000 5112	SPED CLASS-TEACHER	132,882	132,882	132,882
401-1210-000 5115	SPED CLASS-AIDES	43,712	42,662	42,662
401-1210-000 5210	SPED CLASS-GROUP HEALTH	30,521	30,521	30,521
401-1210-000 5211	SPED CLASS-STATE LIFE INS	145	145	145
401-1210-000 5225	SPED CLASS-MEDICARE	2,390	2,362	2,362
401-1210-000 5231	SPED CLASS-RETIREMENT-TRSL	46,974	46,695	46,854
	<b>Total Special Education Programs</b>	<b>256,625</b>	<b>255,267</b>	<b>255,426</b>

**Ouachita Parish School Board  
Special Revenue Fund  
District No. 1 Maintenance & Operating Sales Tax  
Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
401-1360-000 5112	BUSINESS (CTE)-TEACHER	41,899	41,899	-
401-1360-000 5210	BUSINESS (CTE)-GROUP HEALTH	6,081	6,081	-
401-1360-000 5212	BUSINESS (CTE)-KMG LIFE INS	329	329	-
401-1360-000 5225	BUSINESS (CTE)-MEDICARE	537	537	-
401-1360-000 5231	BUSINESS (CTE)-RETIREMENT-TRSL	11,145	11,145	-
	<b>Total Vocational (CTE) Education Programs</b>	<b>59,991</b>	<b>59,991</b>	<b>-</b>
401-1480-000 5112	ALTERNATIVE ED-TEACHER	279,571	260,650	217,289
401-1480-000 5210	ALTERNATIVE ED-GROUP HEALTH	49,048	54,270	43,466
401-1480-000 5225	ALTERNATIVE ED-MEDICARE	3,689	4,176	(13,507)
401-1480-000 5231	ALTERNATIVE ED-RETIREMENT-TRSL	74,366	80,849	61,503
	<b>Total Other Instructional Programs</b>	<b>406,674</b>	<b>399,945</b>	<b>308,751</b>
401-2220-000 5113	CURRICULUM DEV-SPECIALIST	4,790	4,845	4,845
401-2220-000 5225	CURRICULUM DEV-MEDICARE	66	67	67
401-2220-000 5231	CURRICULUM DEV-RETIREMENT-TRSL	1,274	1,289	1,293
401-2252-000 5112	LIBRARY SERVICES-TEACHER	44,482	44,482	44,482
401-2252-000 5210	LIBRARY SERVICES-GROUP HEALTH	2,198	2,198	2,198
401-2252-000 5214	LIBRARY SERVICES-HSA 775	200	200	200
401-2252-000 5225	LIBRARY SERVICES-MEDICARE	622	622	622
401-2252-000 5231	LIBRARY SERVICES-RETIREMENT-TRSL	11,832	11,832	11,872
	<b>Total Instructional Staff</b>	<b>65,464</b>	<b>65,534</b>	<b>65,579</b>
	<b>Total Alternative Education Program Support</b>	<b>\$ 788,754</b>	<b>\$ 780,737</b>	<b>\$ 629,756</b>
<b>B. Other Inflation-Mandated/Regulated Costs</b>				
418-1105-360 5112	KINDERGTN-TEACHER-NBC PAY	10,000	10,000	10,000
418-1105-360 5225	KINDERGTN-MEDICARE-NBC PAY	127	128	128
418-1105-360 5231	KINDERGTN-RETIREMENT-TRSL-NBC PAY	2,660	2,660	2,670
418-1110-360 5112	ELEM (1-8)-TEACHER-NBC PAY	25,000	25,417	25,500
418-1110-360 5225	ELEM (1-8)-MEDICARE-NBC PAY	324	330	370
418-1110-360 5231	ELEM (1-8)-RETIREMENT-TRSL-NBC PAY	6,650	6,761	6,809
418-1130-360 5112	HIGH SCH-TEACHER-NBC PAY	20,000	20,000	20,000
418-1130-360 5225	HIGH SCH-MEDICARE-NBC PAY	256	256	290
418-1130-360 5231	HIGH SCH-RETIREMENT-TRSL-NBC PAY	5,410	5,410	5,340
	<b>Total Regular Programs</b>	<b>70,427</b>	<b>70,961</b>	<b>71,107</b>
418-1220-360 5112	GIFTED & TALENTED-TEACHER-NBC PAY	10,833	10,000	10,000
418-1220-360 5225	GIFTED & TALENTED-MEDICARE-NBC PAY	140	130	145
418-1220-360 5231	GIFTED-RETIREMENT-TRSL-NBC PAY	2,882	2,660	2,670
	<b>Total Special Education Programs</b>	<b>13,855</b>	<b>12,790</b>	<b>12,815</b>
418-1530-360 5112	PRESCHOOL-TEACHER-NBC PAY	5,833	5,000	5,000
418-1530-360 5225	PRESCHOOL-MEDICARE-NBC PAY	82	71	73
418-1530-360 5231	PRESCHOOL-RETIREMENT-TRSL-NBC PAY	1,552	1,330	134
	<b>Total Other Special Programs</b>	<b>7,467</b>	<b>6,401</b>	<b>5,207</b>
418-2122-360 5113	COUNSELING-SPECIALIST-NBC PAY	47,918	50,000	50,000
418-2122-360 5225	COUNSELING-MEDICARE-NBC PAY	624	649	726
418-2122-360 5231	COUNSELING-RETIREMENT-TRSL-NBC PAY	9,733	10,175	13,350

**Ouachita Parish School Board  
Special Revenue Fund  
District No. 1 Maintenance & Operating Sales Tax  
Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
	<b>Total Pupil Services</b>	<b>58,274</b>	<b>60,825</b>	<b>64,076</b>
418-2220-360 5113	CURRICULUM DEV-SPECIALIST-NBC PAY	417	833	840
418-2220-360 5225	CURRICULUM DEV-MEDICARE-NBC PAY	6	12	13
	<b>Total Instructional Staff Services</b>	<b>423</b>	<b>845</b>	<b>853</b>
	<b>Total Other Inflation-Mandated/Regulated Costs</b>	<b>150,446</b>	<b>151,822</b>	<b>154,058</b>
	<b>Total Inflation-Regulated/Mandated Costs (14%)</b>	<b>\$ 939,200</b>	<b>\$ 932,559</b>	<b>\$ 783,814</b>
<b>V. Salary Restoration (12%)</b>				
417-1100-000 5115	REG ED-AIDES	3,358	3,358	3,358
417-1100-000 5225	REG ED-MEDICARE	41	42	41
417-1100-000 5231	REG ED-RETIREMENT-TRSL	892	893	896
417-1110-000 5115	ELEM (1-8)-AIDES	850	850	853
417-1110-000 5225	ELEM (1-8)-MEDICARE	11	11	11
417-1110-000 5231	ELEM (1-8)-RETIREMENT-TRSL	226	226	227
417-1110-074 5115	ELEM (1-8)-AIDES-READING INTERVEN	10	10	10
417-1110-074 5225	ELEM (1-8)-MEDICARE-READING INTERVEN	1	0	-
417-1110-074 5231	ELEM (1-8)-RETIRE-TRSL-READING INTERVEN	3	3	3
	<b>Total Regular Programs</b>	<b>5,392</b>	<b>5,393</b>	<b>5,399</b>
417-1210-000 5115	SPED CLASS-AIDES	128,184	127,489	127,922
417-1210-000 5225	SPED CLASS-MEDICARE	1,678	1,671	1,677
417-1210-000 5231	SPED CLASS-RETIREMENT-TRSL	33,985	33,678	33,792
417-1210-000 5233	SPED CLASS-RETIREMENT-LSERS	235	235	239
417-1216-000 5115	SP ED (PRESCHOOL)-AIDES	6,165	6,223	6,335
417-1216-000 5225	SP ED (PRESCHOOL)-MEDICARE	89	90	92
417-1216-000 5231	SP ED (PRESCHOOL)-RETIREMENT-TRSL	1,377	1,393	1,418
	<b>Total Special Education Programs</b>	<b>171,713</b>	<b>170,779</b>	<b>171,475</b>
417-1420-000 5115	ATHLETICS-AIDES	887	819	834
417-1420-000 5225	ATHLETICS-MEDICARE	12	11	11
417-1420-000 5231	ATHLETICS-RETIREMENT-TRSL	236	218	222
417-1480-110 5115	ALTERNATIVE ED-AIDES-ISS/SAT SCHOOL	5,719	5,687	5,788
417-1480-110 5225	ALTERNATIVE ED-MEDICARE-ISS/SAT SCH	77	78	79
417-1480-110 5231	ALT ED-RETIREMENT-TRSL-ISS/SAT SCH	1,519	1,511	1,538
	<b>Total Other Instructional Programs</b>	<b>8,450</b>	<b>8,325</b>	<b>8,472</b>
417-1530-000 5115	PRESCHOOL-AIDES	24	25	25
417-1530-000 5231	PRESCHOOL-RETIREMENT-TRSL	6	6	6
	<b>Total Special Programs</b>	<b>30</b>	<b>31</b>	<b>31</b>
417-2110-000 5114	CHILD WEL/ATTEND-ASSISTANT/SECR	967	967	984
417-2110-000 5225	CHILD WEL/ATTEND-MEDICARE	13	13	13
417-2110-000 5231	CHILD WEL/ATTEND-RETIREMENT-TRSL	257	257	262
417-2122-000 5114	COUNSELING-ASSISTANT/SECRETARY	4,933	5,140	5,233
417-2122-000 5225	COUNSELING-MEDICARE	68	70	71
417-2122-000 5231	COUNSELING-RETIREMENT-TRSL	1,313	1,367	1,392
417-2140-000 5114	PSYCH & ED ASSESSMENT-ASSIST/SECR	501	500	509
417-2140-000 5225	PSYCH & ED ASSESSMENT-MEDICARE	6	5	6

**Ouachita Parish School Board  
Special Revenue Fund  
District No. 1 Maintenance & Operating Sales Tax  
Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
417-2140-000 5231	PSYCH & ED ASSESSMENT-RETIREMENT-TRSL	134	133	135
417-2154-000 5115	INTERPRETIVE SERVICES-AIDES	851	850	865
417-2154-000 5225	INTERPRETIVE SERVICES-MEDICARE	13	12	12
417-2154-000 5231	INTERPRETIVE SERV-RETIREMENT-TRSL	227	226	230
417-2190-000 5119	OTHER PUPIL SUPPORT-OTHER SALARIES	869	775	789
417-2190-000 5225	OTHER PUPIL SUPPORT-MEDICARE	10	9	9
417-2190-000 5231	OTHER PUPIL SUPPORT-RETIREMENT-TRSL	232	199	202
417-2190-340 5115	OTHER PUPIL-AIDES-HALL MONITORS	5,183	5,100	5,192
417-2190-340 5225	OTHER PUPIL-MEDICARE-HALL MONITORS	70	70	71
417-2190-340 5231	OTHER PUPIL SUPPORT-RETIREMENT-TRSL	1,378	1,356	1,381
	<b>Total Pupil Support Services</b>	<b>17,025</b>	<b>17,050</b>	<b>17,356</b>
417-2211-000 5114	REGULAR ED -ASSISTANT/SECRETARY	967	967	984
417-2211-000 5225	REGULAR ED -MEDICARE	13	13	14
417-2211-000 5231	REGULAR ED -RETIREMENT-TRSL	257	257	262
417-2211-000 5114	REGULAR ED -ASSISTANT/SECRETARY	967	967	984
417-2211-000 5231	REGULAR ED -RETIREMENT-TRSL	257	257	262
417-2212-000 5114	SPECIAL ED -ASSISTANT/SECRETARY	3,178	5,981	6,088
417-2212-000 5225	SPECIAL ED -MEDICARE	42	67	68
417-2212-000 5231	SPECIAL ED -RETIREMENT-TRSL	846	1,348	1,372
417-2219-000 5114	OTHER ED PRG-ASSISTANT/SECRETARY	3,868	3,868	3,937
417-2219-000 5225	OTHER ED PRG-MEDICARE	50	50	51
417-2219-000 5231	OTHER ED PRG-RETIREMENT-TRSL	772	772	786
417-2219-000 5114	OTHER ED PRG-ASSISTANT/SECRETARY	967	967	984
417-2219-000 5225	OTHER ED PRG-MEDICARE	14	14	14
417-2219-000 5239	OTHER ED PRG-RETIREMENT-LASERS	367	367	373
417-2220-000 5114	CURRICULUM DEV-ASSISTANT/SECR	-	-	-
417-2220-000 5225	CURRICULUM DEV-MEDICARE	-	-	-
417-2252-000 5115	LIBRARY SERVICES-AIDES	9,503	9,470	9,640
417-2252-000 5225	LIBRARY SERVICES-MEDICARE	124	123	126
417-2252-000 5231	LIBRARY SERVICES-RETIREMENT-TRSL	2,450	2,441	2,485
417-2259-000 5115	EDUCATIONAL MEDIA -AIDES	18,605	18,550	18,882
417-2259-000 5225	EDUCATIONAL MEDIA -MEDICARE	238	239	243
417-2259-000 5231	EDUCATIONAL MEDIA -RETIREMENT-TRSL	4,436	4,466	4,546
417-2259-000 5233	EDUCATIONAL MEDIA -RETIREMENT-LSERS	232	232	236
	<b>Total Instructional Staff Services</b>	<b>48,153</b>	<b>51,418</b>	<b>52,337</b>
417-2321-000 5114	SUPERINTENDENT-ASSISTANT/SECRETARY	583	500	509
417-2321-000 5231	SUPERINTENDENT-RETIREMENT-TRSL	155	133	135
	<b>Total General Administration Services</b>	<b>738</b>	<b>633</b>	<b>644</b>
417-2400-000 5114	SCHOOL ADMIN-ASSISTANT/SECRETARY	82,586	78,886	80,297
417-2400-000 5225	SCHOOL ADMIN-MEDICARE	1,127	1,053	1,072
417-2400-000 5231	SCHOOL ADMIN-RETIREMENT-TRSL	21,261	20,475	20,842
417-2400-000 5233	SCHOOL ADMIN-RETIREMENT-LSERS	227	256	261
	<b>Total School Administration Services</b>	<b>105,201</b>	<b>100,670</b>	<b>102,472</b>
417-2510-000 5114	BUSINESS SERVICES-ASSISTANT/SECR	4,836	4,835	4,922
417-2510-000 5119	BUSINESS SERVICES-OTHER SALARIES	3,381	3,382	3,442
417-2510-000 5225	BUSINESS SERVICES-MEDICARE	112	112	114
417-2510-000 5231	BUSINESS SERVICES-RETIREMENT-TRSL	1,935	1,934	1,969
417-2510-000 5233	BUSINESS SERVICES-RETIREMENT-LSERS	261	261	266
417-2510-000 5114	BUSINESS SERVICES-ASSISTANT/SECR	967	967	984

**Ouachita Parish School Board  
Special Revenue Fund  
District No. 1 Maintenance & Operating Sales Tax  
Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
417-2510-000 5231	BUSINESS SERVICES-RETIREMENT-TRSL	257	257	262
417-2520-000 5114	PURCHASING SERVICES-ASSISTANT/SECR	967	967	984
417-2520-000 5225	PURCHASING SERVICES-MEDICARE	14	14	14
417-2520-000 5231	PURCHASING SERVICES-RETIREMENT-TRS	257	257	262
417-2530-000 5119	WAREHOUSE/DISTRIBUTION-OTHER SAL	967	967	984
417-2530-000 5225	WAREHOUSE/DISTRIBUTION-MEDICARE	14	14	14
417-2530-000 5233	WAREHOUSE/DISTRIBUTION-RETIREMENT-	267	267	272
417-2530-000 5111	WAREHOUSE/DISTRIBUTION-ADMINISTRAT	1,467	1,467	1,493
417-2530-000 5114	WAREHOUSE/DISTRIBUTION-ASSIST/SECR	967	967	984
417-2530-000 5116	WAREHOUSE/DISTRIBUTION-SERVICE WK	7,814	7,799	7,938
417-2530-000 5225	WAREHOUSE/DISTRIBUTION-MEDICARE	143	143	145
417-2530-000 5231	WAREHOUSE/DISTRIBUTION-RETIRE-TRSL	257	257	262
417-2530-000 5233	WAREHOUSE/DISTRIBUTION-RETIRE-LSERS	2,272	2,267	2,308
417-2540-000 5119	PRINTING & PUBLISHING-OTHER SALARIES	3,001	3,000	3,054
417-2540-000 5225	PRINTING & PUBLISHING-MEDICARE	39	38	39
417-2540-000 5231	PRINTING & PUBLISHING-RETIRE-TRSL	267	266	271
417-2540-000 5233	PRINTING & PUBLISHING-RETIRE-LSERS	552	552	562
417-2540-310 5119	PRINTING & PUBLISHING-OTHER SALARIES	2,802	2,802	2,852
417-2540-310 5225	PRINTING-MEDICARE-EAGLE TEST	40	41	41
417-2540-310 5231	RETIREMENT-TRSL-EAGLE TEST	248	248	253
417-2540-310 5233	RETIREMENT-LSERS-EAGLE TEST	515	516	525
	<b>Total Business Services</b>	<b>34,619</b>	<b>34,599</b>	<b>35,216</b>
417-2610-000 5114	O&M ADMINISTRATION-ASSISTANT/SECR	967	967	984
417-2610-000 5225	O&M ADMINISTRATION-MEDICARE	13	13	14
417-2610-000 5231	O&M ADMINISTRATION-RETIREMENT-TRSL	257	257	262
417-2610-000 5114	O&M ADMINISTRATION-ASSISTANT/SECR	967	967	984
417-2610-000 5225	O&M ADMINISTRATION-MEDICARE	13	13	14
417-2610-000 5231	O&M ADMINISTRATION-RETIREMENT-TRSL	257	257	262
417-2620-000 5116	O&M BUILDINGS-SERVICE WORKERS	260,249	252,057	256,568
417-2620-000 5225	O&M BUILDINGS-MEDICARE	3,702	3,508	3,570
417-2620-000 5231	O&M BUILDINGS-RETIREMENT-TRSL	984	1,006	1,024
417-2620-000 5233	O&M BUILDINGS-RETIREMENT-LSERS	59,430	57,699	58,732
417-2620-000 5117	O&M BUILDINGS-SKILLED CRAFTSMEN	23,178	23,136	23,550
417-2620-000 5225	O&M BUILDINGS-MEDICARE	314	314	320
417-2620-000 5233	O&M BUILDINGS-RETIREMENT-LSERS	6,397	6,385	6,499
417-2662-000 5116	FACILITY SECURITY-SERVICE WORKERS	1,009	1,009	1,027
417-2662-000 5225	FACILITY SECURITY-MEDICARE	14	14	14
417-2662-000 5231	FACILITY SECURITY-RETIREMENT-TRSL	269	268	273
	<b>Total Plant Services</b>	<b>358,020</b>	<b>347,871</b>	<b>354,097</b>
417-2710-000 5114	TRANSPORTATION ADMIN-ASSISTANT/SECR	4,835	4,835	4,922
417-2710-000 5225	TRANSPORTATION ADMIN-MEDICARE	66	67	68
417-2710-000 5231	TRANSPORTATION ADMIN-RETIRE-TRSL	771	772	786
417-2710-000 5233	TRANSPORTATION ADMIN-RETIRE-LSERS	533	534	543
417-2721-000 5116	REG ED BUS OPERATION-SERVICE WORKE	167,101	166,669	169,652
417-2721-000 5225	REG ED BUS OPERATION-MEDICARE	2,105	2,098	2,136
417-2721-000 5231	REG ED BUS OPERATION-RETIRE-TRSL	99	100	102
417-2721-000 5233	REG ED BUS OPERATION-RETIRE-LSERS	43,143	43,112	43,884
417-2722-000 5115	REG ED BUS MONITORING-AIDES	10,154	10,154	10,476
417-2722-000 5225	REG ED BUS MONITORING-MEDICARE	139	139	-

**Ouachita Parish School Board  
Special Revenue Fund  
District No. 1 Maintenance & Operating Sales Tax  
Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
417-2722-000 5233	REG ED BUS MONITORING-RETIRE-LSERS	2,803	2,802	2,852
417-2723-000 5117	REG ED BUS MAINT-SKILLED CRAFTSMEN	10,585	10,585	10,774
417-2723-000 5225	REG ED BUS MAINT-MEDICARE	146	145	148
417-2723-000 5233	REG ED BUS MAINT-RETIREMENT-LSERS	2,922	2,921	2,974
417-2731-000 5116	SPED BUS OPERATION-SERVICE WORKERS	12,250	12,241	12,460
417-2731-000 5225	SPED BUS OPERATION-MEDICARE	160	160	163
417-2731-000 5231	SPED BUS OPERATION-RETIREMENT-TRSL	93	93	95
417-2731-000 5233	SPED BUS OPERATION-RETIREMENT-LSER	2,815	2,813	2,863
417-2731-146 5116	SPED BUS OPERATION-SERVICE WORKERS	850	850	865
417-2731-146 5225	SPED BUS-MEDICARE-BUS DR SUPPL	11	10	10
417-2731-146 5233	SPED BUS-RETIRE-LSERS-BUS DR SUPPL	235	235	239
417-2732-000 5115	SPED BUS MONITORING-AIDES	22,480	22,338	22,738
417-2732-000 5225	SPED BUS MONITORING-MEDICARE	292	291	296
417-2732-000 5233	SPED BUS MONITORING-RETIRE-LSERS	5,735	5,696	5,798
	<b>Total Student Transportation Services</b>	<b>290,323</b>	<b>289,659</b>	<b>294,844</b>
417-2820-000 5119	PUBLIC INFO SERVICES-OTHER SALARIES	500	500	509
417-2820-000 5225	PUBLIC INFO SERVICES-MEDICARE	7	7	7
417-2820-000 5231	PUBLIC INFO SERVICES-RETIREMENT-TRSL	133	133	135
417-2830-000 5114	PERSONNEL SERVICES-ASSISTANT/SECRE	500	500	509
417-2830-000 5225	PERSONNEL SERVICES-MEDICARE	7	7	7
417-2830-000 5231	PERSONNEL SERVICES-RETIREMENT-TRSL	133	133	135
417-2830-000 5114	PERSONNEL SERVICES-ASSISTANT/SECRE	6,737	6,736	6,857
417-2830-000 5225	PERSONNEL SERVICES-MEDICARE	93	93	94
417-2830-000 5231	PERSONNEL SERVICES-RETIREMENT-TRSL	1,558	1,557	1,585
417-2840-000 5119	ADMINISTRATIVE TECH-OTHER SALARIES	3,868	3,868	3,937
417-2840-000 5225	ADMINISTRATIVE TECH-MEDICARE	41	40	41
417-2840-000 5231	ADMINISTRATIVE TECH-RETIREMENT-TRSL	963	963	980
417-2846-000 5119	HARDWARE SUPPORT-OTHER SALARIES	7,785	7,776	7,915
417-2846-000 5225	HARDWARE SUPPORT-MEDICARE	106	105	107
417-2846-000 5231	HARDWARE SUPPORT-RETIREMENT-TRSL	2,072	2,069	2,106
	<b>Total Central Services</b>	<b>24,503</b>	<b>24,487</b>	<b>24,924</b>
417-3100-000 5114	SFS-ASSISTANT/SECRETARY	5,612	5,695	5,797
417-3100-000 5116	SFS-SERVICE WORKERS	142,166	141,653	144,189
417-3100-000 5119	SFS-OTHER SALARIES	1,050	967	984
417-3100-000 5225	SFS-MEDICARE	2,016	2,002	2,038
417-3100-000 5231	SFS-RETIREMENT-TRSL	37,119	36,852	37,512
417-3100-000 5233	SFS-RETIREMENT-LSERS	580	534	543
417-3100-000 5239	SFS-RETIREMENT-LASERS	7	6	6
417-3100-204 5111	SFS-ADMINISTRATOR-CAFE MANAGERS	32,170	31,463	32,026
417-3100-204 5225	SFS-MEDICARE-CAFE MANAGERS	429	419	426
417-3100-204 5231	SFS-RETIREMENT-TRSL-CAFE MANAGERS	8,326	8,139	8,284
	<b>Total Food Services</b>	<b>229,475</b>	<b>227,731</b>	<b>231,805</b>
<b>Total Salary Restoration (12%)</b>		<b>\$ 1,293,642</b>	<b>\$ 1,278,646</b>	<b>\$ 1,299,072</b>

**Ouachita Parish School Board**  
**Special Revenue Fund**  
**District No. 1 Maintenance & Operating Sales Tax**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>Total Expenditures</b>		\$ 9,013,203	\$ 7,849,408	\$ 8,242,180
414-45220	Operating Transfers In - General Fund	200,000	400,000	300,000
	<b>Total Other Sources (Uses) of Funds</b>	\$ 200,000	\$ 400,000	\$ 300,000
<b>Net Change in Fund Balance</b>		\$ (1,364,458)	\$ 153,950	\$ (359,394)
<b>Beginning Fund Balance</b>		\$ 18,620,347	18,620,347	18,774,297
<b>Ending Fund Balance</b>		\$ 17,255,889	\$ 18,774,297	\$ 18,414,903

**Ouachita Parish School Board  
Annual Operating Budget  
Fiscal Year 2018-2019**

# 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 8 primary special revenue funds:

- 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 2018-19**

**Budget Summary by Function**

	2017-2018			2018-2019	
	Final Budget	Actual (Unaudited)	%	Budget	%
<b>Revenues</b>					
Local Revenues	\$ 39,732,643	\$ 40,502,209	1.9%	<b>\$ 40,443,763</b>	-0.1%
State Revenues	2,617,467	2,558,034	-2.3%	<b>2,404,429</b>	-6.0%
Federal Revenues	22,913,482	22,055,048	-3.7%	<b>24,063,391</b>	9.1%
<b>Total Revenues</b>	<b>\$ 65,263,592</b>	<b>\$ 65,115,291</b>	<b>-0.2%</b>	<b>66,911,583</b>	<b>2.8%</b>
<b>Expenditures</b>					
Regular Programs	12,937,848	13,072,050	1.0%	<b>\$ 12,659,101</b>	-3.2%
Special Education Programs	3,781,861	3,380,260	-10.6%	<b>3,388,168</b>	0.2%
Vocational (CTE) Programs	836,578	817,520	-2.3%	<b>774,394</b>	-5.3%
Other Instructional Programs	1,900,340	1,729,739	-9.0%	<b>1,696,467</b>	-1.9%
Special Programs	5,040,897	4,890,379	-3.0%	<b>5,296,576</b>	8.3%
Pupil Support Services	3,608,981	3,424,477	-5.1%	<b>3,210,998</b>	-6.2%
Instructional Staff Services	6,620,636	7,041,140	6.4%	<b>8,195,941</b>	16.4%
General Administration	273,247	285,012	4.3%	<b>278,412</b>	-2.3%
School Administration	1,805,112	1,752,333	-2.9%	<b>1,746,416</b>	-0.3%
Business Services	1,039,700	1,002,338	-3.6%	<b>1,059,231</b>	5.7%
Plant Services	1,874,604	1,800,660	-3.9%	<b>1,966,132</b>	9.2%
Student Transportation Services	1,730,768	1,693,407	-2.2%	<b>1,767,827</b>	4.4%
Central Services	213,028	206,860	-2.9%	<b>210,037</b>	1.5%
Food Services	12,065,227	10,398,768	-13.8%	<b>12,044,783</b>	15.8%
Facility Acquisition and Construction	1,506,682	1,158,601	-23.1%	<b>3,172,223</b>	173.8%
Debt Service	2,150	62,425	2803.5%	-	-100.0%
<b>Total Expenditures</b>	<b>\$ 55,237,659</b>	<b>\$ 52,715,969</b>	<b>-4.6%</b>	<b>\$ 57,466,706</b>	<b>9.0%</b>
Other Sources of Funds	\$ -	\$ 34,524	100.0%	<b>\$ 35,000</b>	1.4%
Other Uses of Funds	(9,770,574)	(9,711,183)	-0.6%	<b>(9,235,875)</b>	-4.9%
<b>Total Other Sources (Uses)</b>	<b>\$ (9,770,574)</b>	<b>\$ (9,676,659)</b>	<b>-1.0%</b>	<b>\$ (9,200,875)</b>	<b>-4.9%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 255,359</b>	<b>\$ 2,722,663</b>	<b>966.2%</b>	<b>\$ 244,002</b>	<b>-91.0%</b>
Beginning Fund Balance	26,536,273	26,536,273	0.0%	<b>29,258,936</b>	10.3%
Ending Fund Balance	<u>\$ 26,791,632</u>	<u>\$ 29,258,936</u>	<u>9.2%</u>	<u>\$ 29,502,938</u>	<u>0.8%</u>

**Ouachita Parish School Board  
Special Revenue Fund  
Special Revenue Funds - Combined Budget  
Fiscal Year 2018-19**

<b>Budget Summary by Object</b>					
	<u>2017-2018</u>			<u>2018-2019</u>	
	<u>Final Budget</u>	<u>Actual (Unaudited)</u>	<u>% Change</u>	<u>Budget</u>	<u>% Change</u>
<b>Revenues</b>					
Local Revenues	\$ 39,732,643	\$ 40,502,209	1.9%	\$ 40,443,763	-0.1%
State Revenues	2,617,467	2,558,034	-2.3%	2,404,429	-6.0%
Federal Revenues	22,913,482	22,055,048	-3.7%	24,063,391	9.1%
<b>Total Revenues</b>	<b>\$ 65,263,592</b>	<b>\$ 65,115,291</b>	<b>-0.2%</b>	<b>\$ 66,911,583</b>	<b>2.8%</b>
<b>Expenditures</b>					
Salaries	\$ 34,797,802	\$ 34,600,331	-0.6%	\$ 35,416,373	2.4%
Employee Benefits	7,048,135	7,246,326	2.8%	7,652,555	5.6%
Professional Services	888,585	765,492	-13.9%	979,824	28.0%
Property Services	1,292,426	1,101,320	-14.8%	3,353,034	204.5%
Other Purchased Services	1,245,034	1,185,820	-4.8%	1,175,327	-0.9%
Supplies	8,955,201	7,053,724	-21.2%	8,146,027	15.5%
Property	934,142	615,781	-34.1%	714,966	16.1%
Miscellaneous	76,334	147,175	92.8%	28,600	-80.6%
<b>Total Expenditures</b>	<b>\$ 55,237,659</b>	<b>\$ 52,715,969</b>	<b>-4.6%</b>	<b>\$ 57,466,706</b>	<b>9.0%</b>
Other Sources of Funds	\$ -	\$ 34,524	100.0%	\$ 35,000	1.4%
Other Uses of Funds	(9,770,574)	(9,711,183)	-0.6%	(9,235,875)	-4.9%
<b>Total Other Sources (Uses)</b>	<b>\$ (9,770,574)</b>	<b>\$ (9,676,659)</b>	<b>-1.0%</b>	<b>\$ (9,200,875)</b>	<b>-4.9%</b>
Net Change in Fund Balance	\$ 255,359	\$ 2,722,663	966.2%	\$ 244,002	-91.0%
Beginning Fund Balance	26,536,273	26,536,273	0.0%	29,258,936	10.3%
Ending Fund Balance	<u>\$ 26,791,632</u>	<u>\$ 29,258,936</u>	<u>9.2%</u>	<u>\$ 29,502,938</u>	<u>0.8%</u>
<b>Fund Balance Classification</b>					
<b>Unspendable Fund Balance</b>					
Food inventory	\$ 80,729	\$ 85,660	6.1%	\$ 112,215	31.0%
<b>Restricted Fund Balance</b>					
Debt service	1,453,231	925,253	-36.3%	939,668	1.6%
Salaries and benefits	7,384,787	7,935,346	7.5%	7,911,211	-0.3%
School food service	4,577,057	5,550,874	21.3%	6,134,281	10.5%
Special education services	2,323,985	2,696,466	16.0%	2,696,466	0.0%
<b>Committed Fund Balance</b>					
West-side capital outlay	1,478,994	66,825	-95.5%	995,000	1389.0%
<b>Assigned Fund Balance</b>					
Student support services	609,103	585,127	-3.9%	607,460	3.8%
West-side operations and maintenance	8,883,746	11,413,385	28.5%	10,106,637	-11.4%
<b>Total Fund Balances</b>	<b>\$ 26,791,632</b>	<b>\$ 29,258,936</b>	<b>9.2%</b>	<b>\$ 29,502,938</b>	<b>0.8%</b>

**Ouachita Parish School Board**  
**Special Revenue Fund**  
**1968 Sales Tax - Supplemental Salaries**  
**Fiscal Year 2018-19**

<b>Budget Summary by Function</b>					
	2017-18			2018-19	
	Final Budget	Actual (Unaudited)	%	<b>Budget</b>	%
			Change		Change
<b>Revenues</b>					
Local Revenues	\$ 10,695,374	\$ 10,863,528	1.6%	<b>\$ 10,818,875</b>	-0.4%
Total Revenues	\$ 10,695,374	\$ 10,863,528	1.6%	<b>\$ 10,818,875</b>	-0.4%
<b>Expenditures</b>					
Regular Programs	\$ 5,944,843	\$ 6,031,599	1.5%	<b>\$ 6,006,810</b>	-0.4%
Special Education Programs	1,194,007	1,167,173	-2.2%	<b>1,162,376</b>	-0.4%
Vocational (CTE) Programs	264,193	259,855	-1.6%	<b>258,786</b>	-0.4%
Other Instructional Programs	325,408	339,548	4.3%	<b>338,155</b>	-0.4%
Special Programs	16,968	20,097	18.4%	<b>20,015</b>	-0.4%
Pupil Support Services	858,208	865,941	0.9%	<b>862,383</b>	-0.4%
Instructional Staff Services	455,456	460,687	1.1%	<b>458,793</b>	-0.4%
General Administration	69,026	82,762	19.9%	<b>82,422</b>	-0.4%
School Administration	710,911	726,505	2.2%	<b>723,520</b>	-0.4%
Business Services	29,046	29,914	3.0%	<b>29,792</b>	-0.4%
Plant Services	408,737	411,024	0.6%	<b>409,336</b>	-0.4%
Student Transportation Services	280,578	280,471	0.0%	<b>279,319</b>	-0.4%
Central Services	17,360	15,990	-7.9%	<b>15,925</b>	-0.4%
Food Services	202,629	200,788	-0.9%	<b>199,963</b>	-0.4%
Total Expenditures	\$ 10,777,370	\$ 10,892,354	1.1%	<b>\$ 10,847,595</b>	-0.4%
Net Change in Fund Balance	\$ (81,996)	\$ (28,826)	100.0%	<b>\$ (28,720)</b>	-0.4%
Beginning Fund Balance	<u>1,907,261</u>	<u>1,907,261</u>	0.0%	<b><u>1,878,435</u></b>	-1.5%
Ending Fund Balance	<u>\$ 1,825,265</u>	<u>\$ 1,878,435</u>	<u>2.9%</u>	<b><u>\$ 1,849,715</u></b>	<u>-1.5%</u>

**Ouachita Parish School Board  
Special Revenue Fund  
1968 Sales Tax - Supplemental Salaries  
Fiscal Year 2018-19**

**Budget Summary by Object**

	2017-18			2018-19	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
Revenues					
Local Revenues	\$ 10,695,374	\$ 10,863,528	1.6%	\$ 10,818,875	-0.4%
Total Revenues	\$ 10,695,374	\$ 10,863,528	1.6%	\$ 10,818,875	-0.4%
Expenditures					
Salaries	\$ 10,708,344	\$ 10,809,592	0.9%	\$ 10,765,173	-0.4%
Purchased Professional Services	69,026	82,762	19.9%	82,422	-0.4%
Total Expenditures	\$ 10,777,370	\$ 10,892,354	1.1%	\$ 10,847,595	-0.4%
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	\$ (81,996)	\$ (28,826)	100.0%	\$ (28,720)	-100.0%
Beginning Fund Balance	1,907,261	1,907,261	0.0%	1,878,435	-1.5%
Ending Fund Balance	\$ 1,825,265	\$ 1,878,435	2.9%	\$ 1,849,715	-1.5%

**Fund Balance Classification**

<b>Restricted Fund Balance</b>	\$ 1,825,265	\$ 1,878,435	2.9%	\$ 1,849,715	-1.5%
Total Ending Fund Balance	\$ 1,825,265	\$ 1,878,435	2.9%	\$ 1,849,715	-1.5%

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 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
140-41130	SALES & USE TAXES	\$ 10,611,374	\$ 10,786,977	\$ 10,730,672
140-41136	INTEREST/PENALTY SALES TAXES	52,000	45,440	43,203
140-41510	INTEREST ON INVESTMENTS	32,000	31,111	45,000
	<b>Total Local Revenues</b>	<b>\$ 10,695,374</b>	<b>\$ 10,863,528</b>	<b>\$ 10,818,875</b>
<b>EXPENDITURES</b>				
140-1100-000 5115	REG ED-AIDES	\$ 1,058	\$ 4,213	\$ 4,196
140-1105-000 5112	KINDERGTN-TEACHER	425,581	398,353	396,716
140-1105-000 5115	KINDERGTN-AIDES	1,043	-	-
140-1110-000 5112	ELEM (1-8)-TEACHER	3,764,560	3,877,552	3,861,616
140-1110-000 5115	ELEM (1-8)-AIDES	1,043	1,057	1,053
140-1110-074 5112	ELEM (1-8)-TEACHER-READING INTERVEN	103,581	98,455	98,050
140-1110-074 5115	ELEM (1-8)-AIDES-READING INTERVEN	1,670	4	3
140-1110-106 5112	ELEM (1-8)-TEACHER-READ 180	22,668	29,514	29,393
140-1130-000 5112	HIGH SCH-TEACHER	1,604,209	1,602,735	1,596,148
140-1130-106 5112	HIGH SCH-TEACHER-READ 180	12,953	13,144	13,090
140-1130-111 5112	HIGH SCH-TEACHER-CREDIT RECOVERY	6,477	6,572	6,545
	<b>Total Regular Programs</b>	<b>5,944,843</b>	<b>6,031,599</b>	<b>6,006,810</b>
140-1210-000 5112	SPED CLASS-TEACHER	599,602	576,809	574,439
140-1210-000 5115	SPED CLASS-AIDES	150,414	159,473	158,817
140-1211-000 5112	SP ED (RESOURCE)-TEACHER	125,931	119,801	119,309
140-1214-000 5112	SP ED (A.P.E.)-TEACHER	3,948	2,169	2,160
140-1214-000 5112	SP ED (A.P.E.)-TEACHER	34,910	48,665	48,464
140-1216-000 5112	SP ED (PRESCHOOL)-TEACHER	73,461	61,084	60,833
140-1216-000 5115	SP ED (PRESCHOOL)-AIDES	14,729	12,608	12,557
140-1220-000 5112	GIFTED & TALENTED-TEACHER	191,012	186,563	185,797
	<b>Total Special Education Programs</b>	<b>1,194,007</b>	<b>1,167,173</b>	<b>1,162,376</b>
140-1310-000 5112	AGRICULTURE (CTE)-TEACHER	44,366	45,338	45,151
140-1340-000 5112	HOME LIVING (CTE)-TEACHER	97,091	97,580	97,179
140-1350-000 5112	TRADE & INDUSTRY (CTE)-TEACHER	5,259	-	-
140-1360-000 5112	BUSINESS (CTE)-TEACHER	91,571	97,221	96,821
140-1390-000 5112	OTHER VOC (CTE)-TEACHER	19,429	13,144	13,090
140-1390-077 5113	OTHER VOC (CTE)-SPECIALIST-COE	6,477	6,572	6,545
	<b>Total Vocational (CTE) Programs</b>	<b>264,193</b>	<b>259,855</b>	<b>258,786</b>
140-1410-000 5112	BAND-HIGH SCH-TEACHER	47,190	39,432	39,270
140-1411-000 5112	BAND-ELEM/MID-TEACHER	44,215	65,651	65,382
140-1412-000 5112	CHOIR-HIGH SCH-TEACHER	6,477	13,095	13,042
140-1413-000 5112	CHOIR-ELEM/MID-TEACHER	67,780	67,529	67,252
140-1420-000 5111	ATHLETICS-ADMINISTRATOR	6,283	6,572	6,545
140-1420-000 5112	ATHLETICS-TEACHER	51,256	50,041	49,836
140-1420-000 5115	ATHLETICS-AIDES	978	985	981
140-1450-000 5112	JROTC -TEACHER	45,335	44,970	44,785
140-1480-000 5112	ALTERNATIVE ED-TEACHER	44,971	38,122	37,966
140-1480-100 5112	ALTERNATIVE ED-TEACHER-OPTIONS PRG	6,310	6,447	6,421
140-1480-110 5115	ALTERNATIVE ED-AIDES-ISS/SAT SCHOOL	4,613	6,703	6,675
	<b>Total Other Instructional Programs</b>	<b>325,408</b>	<b>339,548</b>	<b>338,155</b>
140-1520-000 5112	ENGLISH LEARNER-TEACHER	-	19,716	19,635
140-1520-000 5112	ENGLISH LEARNER-TEACHER	12,953	-	-

**Ouachita Parish School Board**  
**Special Revenue Fund Budget**  
**1968 Sales Tax - Supplemental Salaries**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
140-1530-000 5112	PRESCHOOL-TEACHER	3,317	329	327
140-1530-000 5115	PRESCHOOL-AIDES	698	53	53
	<b>Total Special Programs</b>	<b>16,968</b>	<b>20,097</b>	<b>20,015</b>
140-2113-000 5113	SOCIAL WORKERS-SPECIALIST	24,934	26,035	25,928
140-2122-000 5113	COUNSELING-SPECIALIST	275,516	275,209	274,078
140-2122-000 5114	COUNSELING-ASSISTANT/SECRETARY	7,270	7,394	7,364
140-2134-000 5118	NURSING -DEGREED PROFESSIONALS	122,859	125,006	124,492
140-2139-000 5118	ATHLETIC TRAINERS	32,382	32,860	32,725
140-2142-000 5113	PSYCHOLOGIST (TESTING)-SPECIALIST	-	6,530	6,503
140-2143-000 5113	PSYCHOLOGIST (COUNSELING)-SPECIALIST	51,633	46,004	45,815
140-2145-000 5113	EDUCATION DIAGNOSTICS -SPECIALIST	51,744	52,576	52,360
140-2152-000 5113	SPEECH THERAPY-SPECIALIST	187,592	188,361	187,587
140-2154-000 5115	INTERPRETIVE SERVICES-AIDES	1,043	1,057	1,053
140-2161-000 5113	OCCUPATIONAL THERAPY-SPECIALIST	45,268	45,991	45,802
140-2166-000 5113	PHYSICAL THERAPY-SPECIALIST	6,477	6,572	6,545
140-2169-000 5113	ORIENTATION AND MOBILITY-SPECIALIST	19,429	19,716	19,635
140-2190-117 5113	GRADUATION COACH	25,906	26,288	26,180
140-2190-340 5115	AIDES-HALL MONITORS	6,155	6,342	6,316
	<b>Total Pupil Support Services</b>	<b>858,208</b>	<b>865,941</b>	<b>862,383</b>
140-2212-000 5113	SPECIAL ED -SPECIALIST	25,906	26,288	26,180
140-2212-000 5113	SPECIAL ED -SPECIALIST	6,477	6,572	6,545
140-2212-000 5114	SPECIAL ED -ASSISTANT/SECRETARY	319	288	287
140-2214-000 5113	OTHER SPECIAL PRG (ESSA)-SPECIALIST	1,746	-	-
140-2220-000 5113	CURRICULUM DEV-SPECIALIST	127,452	134,726	134,172
140-2220-000 5113	CURRICULUM DEV-SPECIALIST	8,154	2,140	2,131
140-2220-000 5113	CURRICULUM DEV-SPECIALIST	1,551	-	-
140-2231-105 5113	TRAINING-REGULAR ED-SPECIALIST-OPTAAP	1,746	-	-
140-2252-000 5112	LIBRARY SERVICES-TEACHER	234,736	241,776	240,782
140-2252-000 5115	LIBRARY SERVICES-AIDES	13,679	11,587	11,539
140-2259-000 5112	EDUCATIONAL MEDIA -TEACHER	12,953	13,144	13,090
140-2259-000 5115	EDUCATIONAL MEDIA -AIDES	20,737	24,166	24,067
	<b>Total Instructional Staff Services</b>	<b>455,456</b>	<b>460,687</b>	<b>458,793</b>
140-2310-000 5319	GENERAL ADMINISTRATION-OTHER FEES	435	-	-
140-2310-000 5332	GENERAL ADMINISTRATION-LEGAL SERVICES	8,192	15,550	15,486
140-2315-000 5314	SALES TAX COLLECTION FEES	60,399	67,212	66,936
	<b>Total General Administration</b>	<b>69,026</b>	<b>82,762</b>	<b>82,422</b>
140-2400-000 5114	SCHOOL ADMIN-ASSISTANT/SECRETARY	126,202	127,345	126,822
140-2410-000 5111	SCHOOL PRINCIPAL-ADMINISTRATOR	238,022	245,103	244,096
140-2420-000 5111	ASST PRINCIPAL-ADMINISTRATOR	290,428	294,165	292,956
140-2490-000 5111	OTHER SCH ADMINS-ADMINISTRATOR	56,259	59,892	59,646
	<b>Total School Administration</b>	<b>710,911</b>	<b>726,505</b>	<b>723,520</b>
140-2530-000 5119	WAREHOUSE/DISTRIBUTION-SALARIES	1,738	1,760	1,753
140-2530-000 5111	WAREHOUSE/DISTRIBUTION-ADMINISTRATOR	3,476	3,520	3,506
140-2530-000 5116	WAREHOUSE/DISTRIBUTION-SERV WORKERS	14,682	14,074	14,016
140-2540-000 5119	PRINTING & PUBLISHING-OTHER SALARIES	9,150	10,560	10,517
	<b>Total Business Services</b>	<b>29,046</b>	<b>29,914</b>	<b>29,792</b>
140-2610-000 5111	O&M ADMINISTRATION-ADMINISTRATOR	-	3,209	3,196
140-2620-000 5116	O&M BUILDINGS-SERVICE WORKERS	365,051	365,466	363,964
140-2620-000 5117	O&M BUILDINGS-SKILLED CRAFTSMEN	41,601	40,952	40,784
140-2662-000 5116	FACILITY SECURITY-SERVICE WORKERS	2,085	1,397	1,392
	<b>Total Plant Services</b>	<b>408,737</b>	<b>411,024</b>	<b>409,336</b>
140-2721-000 5116	REG ED BUS-SERVICE WORKERS	201,149	206,184	205,337

**Ouachita Parish School Board  
Special Revenue Fund Budget  
1968 Sales Tax - Supplemental Salaries  
Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
140-2722-000 5115	REG ED BUS MONITORING-AIDES	12,592	12,600	12,548
140-2723-000 5117	REG ED BUS MAINT-SKILLED CRAFTSMEN	20,393	17,868	17,795
140-2731-000 5116	SPED BUS OPERATION-SERVICE WORKERS	15,527	14,795	14,734
140-2731-146 5116	SERVICE WORKERS-SPEC ED BUS DR SUPPL	1,043	1,057	1,053
140-2732-000 5115	SPED BUS MONITORING-AIDES	29,874	27,967	27,852
	<b>Total Student Transportation Services</b>	<b>280,578</b>	<b>280,471</b>	<b>279,319</b>
140-2840-000 5119	ADMINISTRATIVE TECH-OTHER SALARIES	1,738	1,760	1,753
140-2846-000 5119	HARDWARE SUPPORT-OTHER SALARIES	15,622	14,230	14,172
	<b>Total Central Services</b>	<b>17,360</b>	<b>15,990</b>	<b>15,925</b>
140-3100-000 5114	FOOD SERVICES-ASSISTANT/SECRETARY	1,043	1,057	1,053
140-3100-000 5116	FOOD SERVICES-SERVICE WORKERS	164,616	159,220	158,565
140-3100-000 5119	FOOD SERVICES-OTHER SALARIES	1,738	1,760	1,753
140-3100-204 5111	ADMINISTRATOR-CAFETERIA MANAGERS	35,232	38,751	38,592
	<b>Total Food Services</b>	<b>202,629</b>	<b>200,788</b>	<b>199,963</b>
	<b>Total Expenditures</b>	<b>\$ 10,777,370</b>	<b>\$ 10,892,354</b>	<b>\$ 10,847,595</b>
	<b>Net Change in Fund Balance</b>	<b>\$ (81,996)</b>	<b>\$ (28,826)</b>	<b>\$ (28,720)</b>
	<b>Beginning Fund Balance</b>	<b>1,907,261</b>	<b>1,907,261</b>	<b>1,878,435</b>
	<b>Ending Fund Balance</b>	<b>\$ 1,825,265</b>	<b>\$ 1,878,435</b>	<b>\$ 1,849,715</b>

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**Ouachita Parish School Board**  
**Special Revenue Fund**  
**1995 Sales Tax - Supplemental Salaries & Benefits**  
**Fiscal Year 2018-19**

<b>Budget Summary by Function</b>					
	<u>2017-18</u>			<u>2018-19</u>	
	<u>Final Budget</u>	<u>Actual (Unaudited)</u>	<u>% Change</u>	<u>Budget</u>	<u>% Change</u>
<b>Revenues</b>					
Local Revenues	\$ 14,753,425	\$ 15,062,636	2.1%	\$ 15,019,608	-0.3%
<b>Total Revenues</b>	<b>\$ 14,753,425</b>	<b>\$ 15,062,636</b>	<b>2.1%</b>	<b>\$ 15,019,608</b>	<b>-0.3%</b>
<b>Expenditures</b>					
Regular Programs	\$ 6,625,390	\$ 6,662,336	0.6%	\$ 6,643,283	-0.3%
Special Education Programs	1,690,839	1,691,604	0.0%	1,686,766	-0.3%
Vocational (CTE) Programs	292,218	289,429	-1.0%	288,600	-0.3%
Other Instructional Programs	406,886	396,385	-2.6%	\$ 395,249	-0.3%
Special Programs	23,260	23,265	0.0%	23,199	-0.3%
Pupil Support Services	1,038,249	1,017,558	-2.0%	1,014,650	-0.3%
Instructional Staff Services	755,611	750,032	-0.7%	747,890	-0.3%
General Administration	112,012	113,315	1.2%	112,990	-0.3%
School Administration	1,094,201	1,025,828	-6.2%	1,022,896	-0.3%
Business Services	184,333	169,798	-7.9%	169,311	-0.3%
Plant Services	1,231,972	1,151,524	-6.5%	1,148,231	-0.3%
Student Transportation Services	967,774	961,926	-0.6%	959,175	-0.3%
Central Services	130,719	119,973	-8.2%	119,629	-0.3%
Food Services	692,800	685,113	-1.1%	683,154	-0.3%
<b>Total Expenditures</b>	<b>\$ 15,246,264</b>	<b>\$ 15,058,086</b>	<b>-1.2%</b>	<b>\$ 15,015,023</b>	<b>-0.3%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (492,839)</b>	<b>\$ 4,550</b>	<b>-100.9%</b>	<b>\$ 4,585</b>	<b>0.8%</b>
<b>Beginning Fund Balance</b>	<b>6,052,361</b>	<b>6,052,361</b>	<b>0.0%</b>	<b>6,056,911</b>	<b>0.1%</b>
<b>Ending Fund Balance</b>	<b>\$ 5,559,522</b>	<b>\$ 6,056,911</b>	<b>8.9%</b>	<b>\$ 6,061,496</b>	<b>0.1%</b>

**Ouachita Parish School Board  
Special Revenue Fund  
1995 Sales Tax - Supplemental Salaries & Benefits  
Fiscal Year 2018-19**

<b>Budget Summary by Object</b>					
	2017-18			2018-19	
	Final Budget	Actual (Unaudited)	% Change	<b>Budget</b>	% Change
<b>Revenues</b>					
Local Revenues	\$ 14,753,425	\$ 15,062,636	2.1%	<b>\$ 15,019,608</b>	-0.3%
Total Revenues	\$ 14,753,425	\$ 15,062,636	2.1%	<b>\$ 15,019,608</b>	-0.3%
<b>Expenditures</b>					
Salaries	\$ 11,940,839	\$ 11,791,179	-1.3%	<b>\$ 11,757,452</b>	-0.3%
Employee Benefits	3,204,878	3,163,976	-1.3%	<b>3,154,934</b>	-0.3%
Purchased Professional Services	100,547	102,931	2.4%	<b>102,637</b>	-0.3%
Total Expenditures	\$ 15,246,264	\$ 15,058,086	-1.2%	<b>\$ 15,015,023</b>	-0.3%
Net Change in Fund Balance	\$ (492,839)	\$ 4,550	-101%	<b>\$ 4,585</b>	0.8%
Beginning Fund Balance	6,052,361	6,052,361	0.0%	<b>6,056,911</b>	0.1%
Ending Fund Balance	<u>\$ 5,559,522</u>	<u>\$ 6,056,911</u>	<u>8.9%</u>	<b><u>\$ 6,061,496</u></b>	<u>0.1%</u>

<b>Fund Balance Classification</b>					
------------------------------------	--	--	--	--	--

<b>Restricted Fund Balance</b>	\$ 5,559,522	\$ 6,056,911	8.9%	<b>\$ 6,061,496</b>	0.1%
Total Ending Fund Balance	<u>\$ 5,559,522</u>	<u>\$ 6,056,911</u>	<u>8.9%</u>	<b><u>\$ 6,061,496</u></b>	<u>0.1%</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 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
135-41130	SALES & USE TAXES	\$ 14,653,425	\$ 14,974,987	\$ 14,925,363
135-41136	INTEREST/PENALTY SALES TAXES	65,000	59,170	54,245
135-41510	INTEREST ON INVESTMENTS	35,000	28,479	40,000
	<b>Total Local Revenues</b>	<b>\$ 14,753,425</b>	<b>\$ 15,062,636</b>	<b>\$ 15,019,608</b>
<b>EXPENDITURES</b>				
135-1100-000-5115	REG ED-AIDES	\$ 10,955	\$ 10,955	\$ 10,923
135-1100-000-5225	REG ED-MEDICARE	137	138	138
135-1100-000-5231	REG ED-RETIREMENT-TRSL	2,913	2,914	2,906
135-1110-000-5112	ELEM (1-8)-TEACHER	3,316,865	3,346,291	3,336,721
135-1110-000-5115	ELEM (1-8)-AIDES	2,770	2,770	2,762
135-1110-000-5225	ELEM (1-8)-MEDICARE	45,056	45,520	45,389
135-1110-000-5231	ELEM (1-8)-RETIREMENT-TRSL	860,561	867,634	865,153
135-1110-000-5239	ELEM (1-8)-RETIREMENT-LASERS	2,167	2,168	2,162
135-1110-074-5112	ELEM (1-8)-TEACHER-READING INTERVEN	85,747	87,057	86,808
135-1110-074-5115	ELEM (1-8)-AIDES-READING INTERVEN	29	29	29
135-1110-074-5225	ELEM (1-8)-MEDICARE-READING INTERVEN	1,170	1,190	1,186
135-1110-074-5231	ELEM (1-8)-RETIREMENT-READING INTERVENTION	21,295	21,644	21,582
135-1110-106-5112	ELEM (1-8)-TEACHER-READ 180	24,429	24,353	24,284
135-1110-106-5225	ELEM (1-8)-MEDICARE-READ 180	336	337	336
135-1110-106-5231	ELEM (1-8)-RETIREMENT-TRSL-READ 180	2,694	2,695	2,687
135-1130-000-5112	HIGH SCH-TEACHER	1,397,022	1,394,752	1,390,763
135-1130-000-5225	HIGH SCH-MEDICARE	19,012	19,015	18,961
135-1130-000-5231	HIGH SCH-RETIREMENT-TRSL	362,143	361,842	360,808
135-1130-106-5112	HIGH SCH-TEACHER-READ 180	11,439	11,440	11,407
135-1130-106-5225	HIGH SCH-MEDICARE-READ 180	156	157	156
135-1130-106-5231	HIGH SCH-RETIREMENT-TRSL-READ 180	3,146	3,146	3,137
135-1130-111-5112	HIGH SCH-TEACHER-CREDIT RECOVERY	5,978	5,720	5,704
135-1130-111-5225	HIGH SCH-MEDICARE-CREDIT RECOVERY	81	79	78
135-1130-111-5231	HIGH SCH-RETIREMENT-TRSL-CREDIT RECOVERY	1,590	1,522	1,517
	<b>Total Regular Programs</b>	<b>6,625,390</b>	<b>6,662,336</b>	<b>6,643,283</b>
135-1210-000-5112	SPED CLASS-TEACHER	503,909	508,569	507,115
135-1210-000-5115	SPED CLASS-AIDES	413,006	412,381	411,201
135-1210-000-5225	SPED CLASS-MEDICARE	12,193	12,245	12,210
135-1210-000-5231	SPED CLASS-RETIREMENT-TRSL	231,316	231,678	231,015
135-1210-000-5233	SPED CLASS-RETIREMENT-LSERS	952	953	950
135-1210-000-5239	SPED CLASS-RETIREMENT-LASERS	2,167	2,161	2,155
135-1211-000-5112	SP ED (RESOURCE)-TEACHER	104,754	105,222	104,921
135-1211-000-5225	SP ED (RESOURCE)-MEDICARE	1,362	1,368	1,364
135-1211-000-5231	SP ED (RESOURCE)-RETIREMENT-TRSL	25,582	25,693	25,620
135-1211-000-5239	SP ED (RESOURCE)-RETIREMENT-LASERS	3,251	3,252	3,243
135-1214-000-5112	SP ED (A.P.E.)-TEACHER	51,963	45,373	45,243
135-1214-000-5225	SP ED (A.P.E.)-MEDICARE	714	620	618
135-1214-000-5231	SP ED (A.P.E.)-RETIREMENT-TRSL	13,822	12,070	12,035
135-1216-000-5112	SP ED (PRESCHOOL)-TEACHER	53,728	54,021	53,866

**Ouachita Parish School Board**  
**Special Revenue Fund Budget**  
**1995 Sales Tax - Supplemental & Benefits**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
135-1216-000-5115	SP ED (PRESCHOOL)-AIDES	41,904	43,273	43,150
135-1216-000-5225	SP ED (PRESCHOOL)-MEDICARE	1,313	1,336	1,332
135-1216-000-5231	SP ED (PRESCHOOL)-RETIREMENT-TRSL	23,554	23,978	23,910
135-1220-000-5112	GIFTED & TALENTED-TEACHER	163,781	165,407	164,934
135-1220-000-5225	GIFTED & TALENTED-MEDICARE	2,245	2,267	2,261
135-1220-000-5231	GIFTED & TALENTED-RETIREMENT-TRSL	38,240	38,653	38,542
135-1220-000-5239	GIFTED & TALENTED-RETIREMENT-LASERS	1,083	1,084	1,081
	<b>Total Special Education Programs</b>	<b>1,690,839</b>	<b>1,691,604</b>	<b>1,686,766</b>
135-1310-000-5112	AGRICULTURE (CTE)-TEACHER	41,878	39,612	39,498
135-1310-000-5225	AGRICULTURE (CTE)-MEDICARE	582	554	552
135-1310-000-5231	AGRICULTURE (CTE)-RETIREMENT-TRSL	11,252	10,640	10,610
135-1340-000-5112	HOME LIVING (CTE)-TEACHER	83,868	83,005	82,768
135-1340-000-5225	HOME LIVING (CTE)-MEDICARE	1,143	1,137	1,134
135-1340-000-5231	HOME LIVING (CTE)-RETIREMENT-TRSL	22,309	22,080	22,016
135-1350-000-5112	TRADE & INDUSTRY (CTE)-TEACHER	687	688	686
135-1350-000-5225	TRADE & INDUSTRY (CTE)-MEDICARE	9	10	10
135-1350-000-5231	TRADE & INDUSTRY (CTE)-RETIREMENT-TRSL	183	183	182
135-1360-000-5112	BUSINESS (CTE)-TEACHER	85,049	86,507	86,260
135-1360-000-5225	BUSINESS (CTE)-MEDICARE	1,083	1,090	1,087
135-1360-000-5231	BUSINESS (CTE)-RETIREMENT-TRSL	21,556	21,962	21,899
135-1390-077-5113	OTHER VOC (CTE)-SPECIALIST-COE	5,978	5,720	5,704
135-1390-077-5225	OTHER VOC (CTE)-MEDICARE-COE	83	80	80
135-1390-077-5231	OTHER VOC (CTE)-RETIREMENT-TRSL-COE	1,590	1,522	1,517
	<b>Total Vocational (CTE) Programs</b>	<b>292,218</b>	<b>289,429</b>	<b>288,600</b>
135-1410-000-5112	BAND-HIGH SCH-TEACHER	35,869	34,320	34,222
135-1410-000-5225	BAND-HIGH SCH-MEDICARE	500	479	478
135-1410-000-5231	BAND-HIGH SCH-RETIREMENT-TRSL	9,541	9,129	9,103
135-1411-000-5112	BAND-ELEM/MID-TEACHER	56,410	56,930	56,767
135-1411-000-5225	BAND-ELEM/MID-MEDICARE	702	716	714
135-1411-000-5231	BAND-ELEM/MID-RETIREMENT-TRSL	15,005	15,145	15,101
135-1412-000-5112	CHOIR-HIGH SCH-TEACHER	10,129	10,121	10,092
135-1412-000-5225	CHOIR-HIGH SCH-MEDICARE	136	136	136
135-1412-000-5231	CHOIR-HIGH SCH-RETIREMENT-TRSL	2,694	2,692	2,685
135-1413-000-5112	CHOIR-ELEM/MID-TEACHER	59,568	58,676	58,508
135-1413-000-5225	CHOIR-ELEM/MID-MEDICARE	810	798	796
135-1413-000-5231	CHOIR-ELEM/MID-RETIREMENT-TRSL	15,845	15,608	15,563
135-1420-000-5111	ATHLETICS-ADMINISTRATOR	6,236	5,720	5,704
135-1420-000-5112	ATHLETICS-TEACHER	48,588	44,972	44,844
135-1420-000-5115	ATHLETICS-AIDES	2,844	2,640	2,633
135-1420-000-5225	ATHLETICS-MEDICARE	717	666	664
135-1420-000-5231	ATHLETICS-RETIREMENT-TRSL	14,786	13,633	13,594
135-1480-000-5112	ALTERNATIVE ED-TEACHER	33,520	33,129	33,034
135-1480-000-5225	ALTERNATIVE ED-MEDICARE	459	455	454
135-1480-000-5231	ALTERNATIVE ED-RETIREMENT-TRSL	8,921	8,840	8,814
135-1480-100-5112	ALTERNATIVE ED-TEACHER-OPTIONS PRG	5,614	5,615	5,599
135-1480-100-5225	ALTERNATIVE ED-MEDICARE-OPTIONS PRG	78	77	77
135-1480-100-5231	ALTERNATIVE ED-RETIREMENT-OPTIONS PRG	1,489	1,466	1,462
135-1480-110-5115	ALTERNATIVE ED-AIDES-ISS/SAT SCHOOL	17,880	17,788	17,737
135-1480-110-5225	ALTERNATIVE ED-MEDICARE-ISS/SAT SCHOOL	244	244	243

**Ouachita Parish School Board**  
**Special Revenue Fund Budget**  
**1995 Sales Tax - Supplemental & Benefits**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
135-1480-110-5231	ALTERNATIVE ED-RETIREMENT-ISS/SAT SCHOOL	4,750	4,725	4,712
	<b>Total Other Instructional Programs</b>	<b>406,886</b>	<b>396,385</b>	<b>395,249</b>
135-1520-000-5112	ENGLISH LEARNER-TEACHER	17,159	17,160	17,111
135-1520-000-5225	ENGLISH LEARNER-MEDICARE	229	229	229
135-1520-000-5231	ENGLISH LEARNER-RETIREMENT-TRSL	4,564	4,565	4,552
135-1530-000-5112	PRESCHOOL-TEACHER	286	286	285
135-1530-000-5115	PRESCHOOL-AIDES	741	742	740
135-1530-000-5225	PRESCHOOL-MEDICARE	11	12	12
135-1530-000-5231	PRESCHOOL-RETIREMENT-TRSL	270	271	270
	<b>Total Special Programs</b>	<b>23,260</b>	<b>23,265</b>	<b>23,199</b>
135-2110-000-5114	CHILD WEL/ATTEND-ASSISTANT/SECRETARY	4,023	3,690	3,679
135-2110-000-5225	CHILD WEL/ATTEND-MEDICARE	51	48	47
135-2110-000-5231	CHILD WEL/ATTEND-RETIREMENT-TRSL	1,070	982	979
135-2111-000-5111	CHILD WEL/ATTEND-ADMINISTRATOR	6,236	5,720	5,704
135-2111-000-5225	CHILD WEL/ATTEND-MEDICARE	89	82	82
135-2111-000-5231	CHILD WEL/ATTEND-RETIREMENT-TRSL	1,659	1,522	1,517
135-2113-000-5113	SOCIAL WORKERS-SPECIALIST	23,651	23,817	23,749
135-2113-000-5225	SOCIAL WORKERS-MEDICARE	327	333	332
135-2113-000-5231	SOCIAL WORKERS-RETIREMENT-TRSL	6,291	6,338	6,320
135-2121-000-5111	GUIDANCE -ADMINISTRATOR	3,118	2,860	2,852
135-2121-000-5231	GUIDANCE -RETIREMENT-TRSL	829	761	759
135-2122-000-5113	COUNSELING-SPECIALIST	251,590	242,208	241,515
135-2122-000-5114	COUNSELING-ASSISTANT/SECRETARY	21,424	20,300	20,241
135-2122-000-5225	COUNSELING-MEDICARE	3,498	3,374	3,364
135-2122-000-5231	COUNSELING-RETIREMENT-TRSL	64,354	61,968	61,791
135-2131-000-5111	STUDENT HEALTH-ADMINISTRATOR	813	685	683
135-2131-000-5225	STUDENT HEALTH-MEDICARE	11	10	10
135-2131-000-5233	STUDENT HEALTH-RETIREMENT-LSERS	224	189	188
135-2134-000-5118	NURSING -DEGREED PROFESSIONALS	108,859	108,834	108,523
135-2134-000-5225	NURSING -MEDICARE	1,478	1,480	1,476
135-2134-000-5231	NURSING -RETIREMENT-TRSL	27,367	27,362	27,284
135-2134-000-5239	NURSING -RETIREMENT-LASERS	97	98	98
135-2139-000-5118	ATHLETIC TRAINERS-DEGREED PROFESSIONALS	30,149	28,600	28,518
135-2139-000-5225	ATHLETIC TRAINERS-MEDICARE	422	401	400
135-2139-000-5231	ATHLETIC TRAINERS-RETIREMENT-TRSL	8,020	7,608	7,586
135-2140-000-5114	PSYCH & ED ASSESSMENT-ASSIST/SECRETARY	4,023	3,690	3,679
135-2140-000-5225	PSYCH & ED ASSESSMENT-MEDICARE	50	46	46
135-2140-000-5231	PSYCH & ED ASSESSMENT-RETIREMENT-TRSL	1,070	982	979
135-2142-000-5113	PSYCHOLOGIST (TESTING)-SPECIALIST	4,642	4,384	4,371
135-2142-000-5225	PSYCHOLOGIST (TESTING)-MEDICARE	64	61	61
135-2142-000-5231	PSYCHOLOGIST (TESTING)-RETIREMENT-TRSL	1,234	1,166	1,163
135-2143-000-5113	PSYCHOLOGIST (COUNSELING)-SPECIALIST	42,312	39,988	39,873
135-2143-000-5225	PSYCHOLOGIST (COUNSELING)-MEDICARE	595	563	562
135-2143-000-5231	PSYCHOLOGIST (COUNSELING)-RETIREMENT-TRSL	9,665	9,116	9,089
135-2143-000-5239	PSYCHOLOGIST (COUNSELING)-RETIRE-LASERS	2,265	2,168	2,162
135-2145-000-5113	EDUCATION DIAGNOSTICS -SPECIALIST	46,516	47,070	46,935
135-2145-000-5225	EDUCATION DIAGNOSTICS -MEDICARE	642	654	652
135-2145-000-5231	EDUCATION DIAGNOSTICS -RETIREMENT-TRSL	10,783	10,999	10,968
135-2152-000-5113	SPEECH THERAPY-SPECIALIST	166,146	166,104	165,629

**Ouachita Parish School Board**  
**Special Revenue Fund Budget**  
**1995 Sales Tax - Supplemental & Benefits**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
135-2152-000-5225	SPEECH THERAPY-MEDICARE	2,263	2,263	2,256
135-2152-000-5231	SPEECH THERAPY-RETIREMENT-TRSL	40,112	40,097	39,983
135-2154-000-5115	INTERPRETIVE SERVICES-AIDES	2,770	2,770	2,762
135-2154-000-5225	INTERPRETIVE SERVICES-MEDICARE	40	40	40
135-2154-000-5231	INTERPRETIVE SERVICES-RETIREMENT-TRSL	736	737	735
135-2161-000-5113	OCCUPATIONAL THERAPY-SPECIALIST	40,013	39,997	39,882
135-2161-000-5225	OCCUPATIONAL THERAPY-MEDICARE	548	548	547
135-2161-000-5231	OCCUPATIONAL THERAPY-RETIREMENT-TRSL	10,643	10,639	10,608
135-2166-000-5113	PHYSICAL THERAPY-SPECIALIST	5,719	5,720	5,704
135-2166-000-5225	PHYSICAL THERAPY-MEDICARE	77	78	78
135-2166-000-5231	PHYSICAL THERAPY-RETIREMENT-TRSL	1,521	1,522	1,517
135-2169-000-5113	ORIENTATION AND MOBILITY-SPECIALIST	17,159	17,160	17,111
135-2169-000-5225	ORIENTATION AND MOBILITY-MEDICARE	233	234	233
135-2169-000-5231	ORIENTATION AND MOBILITY-RETIREMENT-TRSL	4,564	4,565	4,552
135-2190-000-5119	OTHER PUPIL SUPPORT-OTHER SALARIES	2,519	2,036	2,030
135-2190-000-5225	OTHER PUPIL SUPPORT-MEDICARE	23	21	21
135-2190-000-5231	OTHER PUPIL SUPPORT-RETIREMENT-TRSL	670	541	540
135-2190-117-5113	SPECIALIST-GRADUATION COACH	24,545	24,287	24,217
135-2190-117-5225	MEDICARE-GRADUATION COACH	337	335	334
135-2190-117-5231	RETIREMENT-TRSL-GRADUATION COACH	6,529	6,461	6,442
135-2190-340-5115	OTHER PUPIL SUPPORT-AIDES-HALL MONITORS	16,857	16,607	16,560
135-2190-340-5225	MEDICARE-HALL MONITORS	231	228	227
135-2190-340-5231	RETIREMENT-TRSL-HALL MONITORS	4,483	4,417	4,405
	<b>Total Pupil Support Services</b>	<b>1,038,249</b>	<b>1,017,558</b>	<b>1,014,650</b>
135-2211-000-5111	REGULAR ED -ADMINISTRATOR	6,236	5,720	5,704
135-2211-000-5225	REGULAR ED -MEDICARE	84	78	78
135-2211-000-5231	REGULAR ED -RETIREMENT-TRSL	1,659	1,522	1,517
135-2211-000-5111	REGULAR ED -ADMINISTRATOR	3,118	2,860	2,852
135-2211-000-5114	REGULAR ED -ASSISTANT/SECRETARY	4,023	3,690	3,679
135-2211-000-5225	REGULAR ED -MEDICARE	99	91	91
135-2211-000-5231	REGULAR ED -RETIREMENT-TRSL	1,899	1,742	1,737
135-2211-000-5111	REGULAR ED -ADMINISTRATOR	6,236	5,720	5,704
135-2211-000-5231	REGULAR ED -RETIREMENT-TRSL	1,659	1,522	1,517
135-2211-000-5111	REGULAR ED -ADMINISTRATOR	6,236	5,720	5,704
135-2211-000-5114	REGULAR ED -ASSISTANT/SECRETARY	4,023	3,690	3,679
135-2211-000-5225	REGULAR ED -MEDICARE	86	79	79
135-2211-000-5231	REGULAR ED -RETIREMENT-TRSL	2,729	2,503	2,496
135-2211-000-5111	REGULAR ED -ADMINISTRATOR	3,118	2,860	2,852
135-2211-000-5231	REGULAR ED -RETIREMENT-TRSL	829	761	759
135-2212-000-5113	SPECIAL ED -SPECIALIST	22,879	22,880	22,814
135-2212-000-5231	SPECIAL ED -RETIREMENT-TRSL	4,564	4,565	4,552
135-2212-000-5239	SPECIAL ED -RETIREMENT-LASERS	2,167	2,168	2,162
135-2212-000-5111	SPECIAL ED -ADMINISTRATOR	3,118	2,860	2,852
135-2212-000-5113	SPECIAL ED -SPECIALIST	5,978	5,720	5,704
135-2212-000-5114	SPECIAL ED -ASSISTANT/SECRETARY	14,226	22,087	22,024
135-2212-000-5225	SPECIAL ED -MEDICARE	310	375	374
135-2212-000-5231	SPECIAL ED -RETIREMENT-TRSL	4,613	5,945	5,928
135-2213-000-5111	GIFTED & TALENTED-ADMINISTRATOR	3,118	2,860	2,852
135-2213-000-5225	GIFTED & TALENTED-MEDICARE	42	39	39

**Ouachita Parish School Board  
Special Revenue Fund Budget  
1995 Sales Tax - Supplemental & Benefits  
Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
135-2213-000-5231	GIFTED & TALENTED-RETIREMENT-TRSL	829	761	758
135-2214-000-5113	OTHER SPECIAL PRG (ESSA)-SPECIALIST	6,236	5,720	5,704
135-2214-000-5231	OTHER SPECIAL PRG (ESSA)-RETIREMENT-TRSL	1,659	1,522	1,517
135-2215-000-5111	CAREER & TECH ED-ADMINISTRATOR	3,118	2,860	2,852
135-2215-000-5225	CAREER & TECH ED-MEDICARE	44	41	41
135-2215-000-5231	CAREER & TECH ED-RETIREMENT-TRSL	829	761	759
135-2219-000-5114	OTHER ED PRG-ASSISTANT/SECRETARY	16,092	14,760	14,717
135-2219-000-5225	OTHER ED PRG-MEDICARE	206	191	190
135-2219-000-5231	OTHER ED PRG-RETIREMENT-TRSL	3,210	2,945	2,936
135-2219-000-5114	OTHER ED PRG-ASSISTANT/SECRETARY	4,023	3,690	3,679
135-2219-000-5225	OTHER ED PRG-MEDICARE	56	52	51
135-2219-000-5239	OTHER ED PRG-RETIREMENT-LASERS	1,524	1,398	1,394
135-2220-000-5113	CURRICULUM DEV-SPECIALIST	133,201	128,183	127,816
135-2220-000-5225	CURRICULUM DEV-MEDICARE	1,827	1,763	1,758
135-2220-000-5231	CURRICULUM DEV-RETIREMENT-TRSL	32,252	31,054	30,966
135-2220-000-5113	CURRICULUM DEV-SPECIALIST	31,259	28,676	28,594
135-2220-000-5225	CURRICULUM DEV-MEDICARE	432	397	396
135-2220-000-5231	CURRICULUM DEV-RETIREMENT-TRSL	5,546	4,997	4,983
135-2220-000-5113	CURRICULUM DEV-SPECIALIST	6,236	5,720	5,704
135-2220-000-5225	CURRICULUM DEV-MEDICARE	88	81	81
135-2220-000-5231	CURRICULUM DEV-RETIREMENT-TRSL	1,659	1,522	1,517
135-2231-105-5113	TRAINING-REGULAR ED-SPECIALIST-OPTAAP	6,236	5,720	5,704
135-2231-105-5225	TRAINING-REGULAR ED-MEDICARE-OPTAAP	88	81	81
135-2231-105-5231	TRAINING-REGULAR ED-RETIREMENT-OPTAAP	1,659	1,522	1,517
135-2252-000-5112	LIBRARY SERVICES-TEACHER	212,673	214,379	213,767
135-2252-000-5115	LIBRARY SERVICES-AIDES	31,996	31,901	31,810
135-2252-000-5225	LIBRARY SERVICES-MEDICARE	3,094	3,098	3,090
135-2252-000-5231	LIBRARY SERVICES-RETIREMENT-TRSL	61,270	61,359	61,183
135-2259-000-5112	EDUCATIONAL MEDIA -TEACHER	11,439	11,440	11,407
135-2259-000-5115	EDUCATIONAL MEDIA -AIDES	55,707	56,846	56,684
135-2259-000-5225	EDUCATIONAL MEDIA -MEDICARE	803	824	821
135-2259-000-5231	EDUCATIONAL MEDIA -RETIREMENT-TRSL	16,372	16,814	16,766
135-2259-000-5233	EDUCATIONAL MEDIA -RETIREMENT-LSERS	582	582	581
	<b>Total Instructional Staff Services</b>	<b>755,611</b>	<b>750,032</b>	<b>747,890</b>
135-2310-000-5332	GENERAL ADMINISTRATION-LEGAL SERVICES	19,790	16,029	15,983
135-2315-000-5314	TAX ASSESSMENT-SALES TAX COLLECTION FEES	80,757	86,903	86,654
135-2321-000-5111	SUPERINTENDENT-ADMINISTRATOR	5,319	4,803	4,789
135-2321-000-5225	SUPERINTENDENT-MEDICARE	75	68	68
135-2321-000-5231	SUPERINTENDENT-RETIREMENT-TRSL	962	825	822
135-2321-000-5114	SUPERINTENDENT-ASSISTANT/SECRETARY	4,036	3,703	3,692
135-2321-000-5231	SUPERINTENDENT-RETIREMENT-TRSL	1,073	985	982
	<b>Total General Administration</b>	<b>112,012</b>	<b>113,315</b>	<b>112,990</b>
135-2400-000-5114	SCHOOL ADMIN-ASSISTANT/SECRETARY	308,184	285,094	284,278
135-2400-000-5231	SCHOOL ADMIN-RETIREMENT-TRSL	79,819	74,232	74,020
135-2400-000-5233	SCHOOL ADMIN-RETIREMENT-LSERS	1,064	1,018	1,016
135-2410-000-5111	SCHOOL PRINCIPAL-ADMINISTRATOR	233,334	214,218	213,605
135-2410-000-5225	SCHOOL PRINCIPAL-MEDICARE	2,800	2,573	2,567
135-2410-000-5231	SCHOOL PRINCIPAL-RETIREMENT-TRSL	53,152	48,755	48,615
135-2420-000-5111	ASST PRINCIPAL-ADMINISTRATOR	269,858	258,049	257,311

**Ouachita Parish School Board**  
**Special Revenue Fund Budget**  
**1995 Sales Tax - Supplemental & Benefits**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
135-2420-000-5225	ASST PRINCIPAL-MEDICARE	3,445	3,305	3,295
135-2420-000-5231	ASST PRINCIPAL-RETIREMENT-TRSL	67,015	64,080	63,896
135-2490-000-5111	OTHER SCH ADMINS-ADMINISTRATOR	55,857	55,248	55,090
135-2490-000-5225	OTHER SCH ADMINS-MEDICARE	770	765	764
135-2490-000-5231	OTHER SCH ADMINS-RETIREMENT-TRSL	14,858	14,695	14,654
	<b>Total School Administration</b>	<b>1,094,201</b>	<b>1,025,828</b>	<b>1,022,896</b>
135-2510-000-5111	BUSINESS SERVICES-ADMINISTRATOR	4,053	3,718	3,707
135-2510-000-5114	BUSINESS SERVICES-ASSISTANT/SECRETARY	24,139	22,140	22,076
135-2510-000-5118	BUSINESS SERVICES-DEGREED PROFESSIONALS	17,901	17,143	17,094
135-2510-000-5119	BUSINESS SERVICES-OTHER SALARIES	15,405	14,085	14,044
135-2510-000-5225	BUSINESS SERVICES-MEDICARE	814	757	754
135-2510-000-5231	BUSINESS SERVICES-RETIREMENT-TRSL	14,403	13,403	13,365
135-2510-000-5233	BUSINESS SERVICES-RETIREMENT-LSERS	915	827	824
135-2510-000-5114	BUSINESS SERVICES-ASSISTANT/SECRETARY	4,023	3,690	3,679
135-2510-000-5231	BUSINESS SERVICES-RETIREMENT-TRSL	1,070	982	979
135-2520-000-5111	PURCHASING SERVICES-ADMINISTRATOR	4,036	3,703	3,692
135-2520-000-5114	PURCHASING SERVICES-ASSISTANT/SECRETARY	4,023	3,690	3,679
135-2520-000-5225	PURCHASING SERVICES-MEDICARE	113	104	104
135-2520-000-5231	PURCHASING SERVICES-RETIREMENT-TRSL	2,143	1,966	1,961
135-2530-000-5119	WAREHOUSE/DISTRIBUTION-OTHER SALARIES	4,023	3,690	3,679
135-2530-000-5225	WAREHOUSE/DISTRIBUTION-MEDICARE	56	52	52
135-2530-000-5233	WAREHOUSE/DISTRIBUTION-RETIREMENT-LSERS	1,110	1,018	1,016
135-2530-000-5111	WAREHOUSE/DISTRIBUTION-ADMINISTRATOR	8,046	7,380	7,359
135-2530-000-5114	WAREHOUSE/DISTRIBUTION-ASSIST/SECRETARY	4,023	3,690	3,679
135-2530-000-5116	WAREHOUSE/DISTRIBUTION-SERVICE WORKERS	31,581	28,856	28,774
135-2530-000-5225	WAREHOUSE/DISTRIBUTION-MEDICARE	607	557	555
135-2530-000-5231	WAREHOUSE/DISTRIBUTION-RETIREMENT-TRSL	1,070	982	979
135-2530-000-5233	WAREHOUSE/DISTRIBUTION-RETIREMENT-LSERS	9,735	8,891	8,866
135-2540-000-5119	PRINTING & PUBLISHING-OTHER SALARIES	24,139	22,140	22,076
135-2540-000-5225	PRINTING & PUBLISHING-MEDICARE	324	299	299
135-2540-000-5231	PRINTING & PUBLISHING-RETIREMENT-TRSL	2,140	1,963	1,957
135-2540-000-5233	PRINTING & PUBLISHING-RETIREMENT-LSERS	4,441	4,074	4,062
	<b>Total Business Services</b>	<b>184,333</b>	<b>169,798</b>	<b>169,311</b>
135-2610-000-5111	O&M ADMINISTRATION-ADMINISTRATOR	4,036	3,703	3,692
135-2610-000-5225	O&M ADMINISTRATION-MEDICARE	57	53	53
135-2610-000-5233	O&M ADMINISTRATION-RETIREMENT-LSERS	1,114	1,022	1,019
135-2610-000-5111	O&M ADMINISTRATION-ADMINISTRATOR	4,053	3,718	3,707
135-2610-000-5225	O&M ADMINISTRATION-MEDICARE	59	54	54
135-2610-000-5233	O&M ADMINISTRATION-RETIREMENT-LSERS	1,118	1,026	1,023
135-2610-000-5111	O&M ADMINISTRATION-ADMINISTRATOR	4,144	3,757	3,746
135-2610-000-5114	O&M ADMINISTRATION-ASSIST/SECRETARY	4,023	3,690	3,679
135-2610-000-5225	O&M ADMINISTRATION-MEDICARE	115	105	105
135-2610-000-5231	O&M ADMINISTRATION-RETIREMENT-TRSL	1,070	982	979
135-2610-000-5233	O&M ADMINISTRATION-RETIREMENT-LSERS	1,143	1,037	1,034
135-2610-000-5111	O&M ADMINISTRATION-ADMINISTRATOR	4,053	4,037	4,026
135-2610-000-5114	O&M ADMINISTRATION-ASSISTANT/SECRETARY	4,023	3,690	3,679
135-2610-000-5225	O&M ADMINISTRATION-MEDICARE	112	109	109
135-2610-000-5231	O&M ADMINISTRATION-RETIREMENT-TRSL	1,070	982	979
135-2610-000-5233	O&M ADMINISTRATION-RETIREMENT-LSERS	1,118	1,114	1,111

**Ouachita Parish School Board**  
**Special Revenue Fund Budget**  
**1995 Sales Tax - Supplemental & Benefits**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
135-2620-000-5116	O&M BUILDINGS-SERVICE WORKERS	851,461	798,213	795,930
135-2620-000-5225	O&M BUILDINGS-MEDICARE	11,768	11,053	11,022
135-2620-000-5231	O&M BUILDINGS-RETIREMENT-TRSL	3,763	3,497	3,487
135-2620-000-5233	O&M BUILDINGS-RETIREMENT-LSERS	202,758	189,288	188,747
135-2620-000-5117	O&M BUILDINGS-SKILLED CRAFTSMEN	97,046	88,880	88,626
135-2620-000-5225	O&M BUILDINGS-MEDICARE	1,307	1,204	1,201
135-2620-000-5233	O&M BUILDINGS-RETIREMENT-LSERS	26,785	24,531	24,461
135-2662-000-5116	FACILITY SECURITY-SERVICE WORKERS	4,514	4,515	4,502
135-2662-000-5225	FACILITY SECURITY-MEDICARE	62	62	62
135-2662-000-5231	FACILITY SECURITY-RETIREMENT-TRSL	1,200	1,201	1,198
	<b>Total Plant Services</b>	<b>1,231,972</b>	<b>1,151,524</b>	<b>1,148,231</b>
135-2710-000-5111	TRANSPORTATION ADMIN-ADMINISTRATOR	5,319	4,803	4,789
135-2710-000-5114	TRANSPORTATION ADMIN-ASSISTANT/SECRETARY	20,116	18,450	18,397
135-2710-000-5225	TRANSPORTATION ADMIN-MEDICARE	277	255	255
135-2710-000-5231	TRANSPORTATION ADMIN-RETIREMENT-TRSL	4,625	4,222	4,210
135-2710-000-5233	TRANSPORTATION ADMIN-RETIREMENT-LSERS	2,220	2,037	2,031
135-2721-000-5116	REG ED BUS OPERATION-SERVICE WORKERS	542,458	543,022	541,469
135-2721-000-5225	REG ED BUS OPERATION-MEDICARE	6,905	6,910	6,890
135-2721-000-5233	REG ED BUS OPERATION-RETIREMENT-LSERS	139,366	139,485	139,086
135-2722-000-5115	REG ED BUS MONITORING-AIDES	33,734	33,735	33,638
135-2722-000-5225	REG ED BUS MONITORING-MEDICARE	464	464	463
135-2722-000-5233	REG ED BUS MONITORING-RETIREMENT-LSERS	9,310	9,311	9,284
135-2723-000-5117	REG ED BUS MAINT-SKILLED CRAFTSMEN	44,201	40,869	40,752
135-2723-000-5225	REG ED BUS MAINT-MEDICARE	604	560	559
135-2723-000-5233	REG ED BUS MAINT-RETIREMENT-LSERS	12,200	11,280	11,248
135-2731-000-5116	SPED BUS OPERATION-SERVICE WORKERS	39,292	39,782	39,668
135-2731-000-5225	SPED BUS OPERATION-MEDICARE	517	524	523
135-2731-000-5233	SPED BUS OPERATION-RETIREMENT-LSERS	9,315	9,451	9,424
135-2731-146-5116	SPEC ED BUS DR SUPPL	2,770	2,770	2,762
135-2731-146-5225	MEDICARE-SPEC ED BUS DR SUPPL	34	34	34
135-2731-146-5233	RETIREMENT-LSERS-SPEC ED BUS DR SUPPL	764	765	762
135-2732-000-5115	SPED BUS MONITORING-AIDES	73,317	73,248	73,039
135-2732-000-5225	SPED BUS MONITORING-MEDICARE	961	963	960
135-2732-000-5233	SPED BUS MONITORING-RETIREMENT-LSERS	18,706	18,687	18,634
	<b>Total Student Transportation Services</b>	<b>967,774</b>	<b>961,926</b>	<b>959,175</b>
135-2820-000-5119	PUBLIC INFO SERVICES-OTHER SALARIES	4,036	3,703	3,692
135-2820-000-5225	PUBLIC INFO SERVICES-MEDICARE	56	52	52
135-2820-000-5231	PUBLIC INFO SERVICES-RETIREMENT-TRSL	1,073	985	982
135-2830-000-5114	PERSONNEL SERVICES-ASSISTANT/SECRETARY	24,139	22,140	22,076
135-2830-000-5225	PERSONNEL SERVICES-MEDICARE	326	301	300
135-2830-000-5231	PERSONNEL SERVICES-RETIREMENT-TRSL	5,439	4,996	4,982
135-2831-000-5111	PERSONNEL ADMIN-ADMINISTRATOR	5,319	4,803	4,789
135-2831-000-5225	PERSONNEL ADMIN-MEDICARE	74	68	68
135-2831-000-5231	PERSONNEL ADMIN-RETIREMENT-TRSL	1,415	1,278	1,274
135-2840-000-5119	ADMINISTRATIVE TECH-OTHER SALARIES	16,092	14,760	14,717
135-2840-000-5225	ADMINISTRATIVE TECH-MEDICARE	167	154	154
135-2840-000-5231	ADMINISTRATIVE TECH-RETIREMENT-TRSL	3,926	3,660	3,650
135-2841-000-5111	INFO TECH ADMINISTRATION-ADMINISTRATOR	4,053	3,718	3,707
135-2841-000-5225	INFO TECH ADMINISTRATION-MEDICARE	57	53	53

**Ouachita Parish School Board  
Special Revenue Fund Budget  
1995 Sales Tax - Supplemental & Benefits  
Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
135-2841-000-5231	INFO TECH ADMINISTRATION-RETIREMENT-TRSL	1,078	989	986
135-2842-000-5118	SYSTEMS ANALYST-DEGREED PROFESSIONALS	16,144	14,812	14,769
135-2842-000-5225	SYSTEMS ANALYST-MEDICARE	224	207	206
135-2842-000-5231	SYSTEMS ANALYST-RETIREMENT-TRSL	4,294	3,940	3,929
135-2846-000-5119	HARDWARE SUPPORT-OTHER SALARIES	33,458	30,758	30,670
135-2846-000-5225	HARDWARE SUPPORT-MEDICARE	450	416	415
135-2846-000-5231	HARDWARE SUPPORT-RETIREMENT-TRSL	8,899	8,182	8,158
	<b>Total Central Services</b>	<b>130,719</b>	<b>119,973</b>	<b>119,629</b>
135-3100-000-5111	FOOD SERVICES OPERATIONS-ADMINISTRATOR	5,319	4,803	4,789
135-3100-000-5114	FOOD SERVICES OPERATIONS-ASSISTANT	18,862	17,530	17,480
135-3100-000-5116	FOOD SERVICES OPERATIONS-SERVICE WORKERS	412,631	413,013	411,832
135-3100-000-5119	FOOD SERVICES OPERATIONS-OTHER SALARIES	4,023	3,690	3,679
135-3100-000-5225	FOOD SERVICES OPERATIONS-MEDICARE	5,956	5,939	5,922
135-3100-000-5231	FOOD SERVICES OPERATIONS-RETIREMENT-TRSL	109,412	108,950	108,638
135-3100-000-5233	FOOD SERVICES OPERATIONS-RETIRE-LSERS	2,220	2,037	2,031
135-3100-000-5239	FOOD SERVICES OPERATIONS-RETIRE-LASERS	36	36	36
135-3100-204-5111	ADMINISTRATOR-CAFE MANAGERS	105,574	101,494	101,204
135-3100-204-5225	MEDICARE-CAFE MANAGERS	1,422	1,362	1,358
135-3100-204-5231	RETIREMENT-TRSL-CAFE MANAGERS	27,345	26,260	26,185
	<b>Total Food Services</b>	<b>692,800</b>	<b>685,113</b>	<b>683,154</b>
	<b>Total Expenditures</b>	<b>15,246,264</b>	<b>15,058,086</b>	<b>15,015,023</b>
	<b>Net Change in Fund Balance</b>	<b>\$ (492,839)</b>	<b>\$ 4,550</b>	<b>\$ 4,585</b>
	<b>Beginning Fund Balance</b>	<b>6,052,361</b>	<b>\$ 6,052,361</b>	<b>\$ 6,056,911</b>
	<b>Ending Fund Balance</b>	<b>\$ 5,559,522</b>	<b>\$ 6,056,911</b>	<b>\$ 6,061,496</b>

**Ouachita Parish School Board  
Special Revenue Fund  
West Ouachita Sales Tax  
Fiscal Year 2018-19**

**Budget Summary by Function**

	2017-18			2018-19	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
<b>Revenues</b>					
Local Revenues	\$ 12,215,760	\$ 12,395,349	1.5%	\$ 12,364,717	-0.2%
Total Revenues	\$ 12,215,760	\$ 12,395,349	1.5%	\$ 12,364,717	-0.2%
<b>Expenditures</b>					
Other Instructional Programs	\$ 18,920	\$ 10,886	-42.5%	\$ -	-100.0%
General Administration	92,109	88,935	-3.4%	83,000	-6.7%
Plant Services	118,901	108,187	-9.0%	300,000	177.3%
Food Services	15,232	15,232	0.0%	-	-100.0%
Facility Acquisition and Construction	1,477,762	1,124,031	-23.9%	3,145,000	179.8%
Debt Service	62,150	62,425	0.4%	-	-100.0%
Total Expenditures	\$ 1,785,074	\$ 1,409,696	-21.0%	\$ 3,528,000	150.3%
Other Sources of Funds	-	34,524	100.0%	35,000	1.4%
Other Uses of Funds	(9,287,758)	(9,227,757)	-0.6%	(9,235,875)	0.1%
Total Other Sources (Uses)	\$ (9,287,758)	\$ (9,193,233)	-1.0%	\$ (9,200,875)	0.1%
Net Change in Fund Balance	1,142,928	1,792,420	56.8%	(364,158)	-120.3%
Beginning Fund Balance	\$ 10,613,043	\$ 10,613,043	0.0%	\$ 12,405,463	16.9%
Ending Fund Balance	\$ 11,755,971	\$ 12,405,463	5.5%	\$ 12,041,305	-2.9%

**Ouachita Parish School Board  
Special Revenue Fund  
West Ouachita Sales Tax  
Fiscal Year 2018-19**

**Budget Summary by Object**

	2017-18			2018-19	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
<b>Revenues</b>					
Local Revenues	\$ 12,215,760	\$ 12,395,349	1.5%	\$ 12,364,717	-0.2%
Total Revenues	\$ 12,215,760	\$ 12,395,349	1.5%	\$ 12,364,717	-0.2%
<b>Expenditures</b>					
Purchased Professional Services	\$ 108,259	\$ 108,875	0.6%	\$ 83,000	-23.8%
Purchased Property Services	1,056,311	863,483	-18.3%	3,095,000	258.4%
Supplies	10,920	16,881	54.6%	-	-100.0%
Property	549,584	360,457	-34.4%	350,000	-2.9%
Miscellaneous	-	60,000	100.0%	-	-100.0%
Total Expenditures	\$ 1,725,074	\$ 1,409,696	-18.3%	\$ 3,528,000	150.3%
Other Sources of Funds	\$ -	\$ 34,524.00	100.0%	35,000	1.4%
Other Uses of Funds	(9,287,758)	(9,227,757)	-0.6%	(9,235,875)	0.1%
Total Other Sources (Uses)	\$ (9,287,758)	\$ (9,193,233)	-1.0%	\$ (9,200,875)	0.1%
Net Change in Fund Balance	\$ 1,202,928	\$ 1,792,420	49.0%	\$ (364,158)	-120.3%
Beginning Fund Balance	10,613,043	10,613,043	0.0%	12,405,463	16.9%
Ending Fund Balance	\$ 11,815,971	\$ 12,405,463	5.0%	\$ 12,041,305	-2.9%

**Fund Balance Classification**

<b>Restricted Fund Balance</b>					
Debt Service	\$ 1,453,231	\$ 925,253	-36.3%	\$ 939,668	1.6%
<b>Committed Fund Balance</b>					
West-side Capital Outlays	1,478,994	66,825	-95.5%	995,000	1389.0%
<b>Assigned Fund Balance</b>					
West-side Operations & Maintenance	8,883,746	11,413,385	28.5%	10,106,637	-11.4%
Total Ending Fund Balance	\$ 11,815,971	\$ 12,405,463	5.0%	\$ 12,041,305	-2.9%

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 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
138-41130	SALES & USE TAXES	\$ 11,959,680	\$ 12,137,667	\$ 12,087,733
138-41136	INTEREST/PENALTY SALES TAXES	45,680	49,454	43,584
138-41510	INTEREST ON INVESTMENTS	102,000	99,828	125,000
138-41999	OTHER MISCELLANEOUS REVENUE	108,400	108,400	108,400
	<b>Total Local Revenues</b>	<b>\$ 12,215,760</b>	<b>12,395,349</b>	<b>12,364,717</b>
<b>EXPENDITURES</b>				
138-1420-000 5430	ATHLETICS-REPAIRS/MAINT SERV	8,000	-	-
138-1420-000 5610	ATHLETICS-MATERIALS & SUPPLIES	9,120	9,120	-
138-1420-000 561520	ATHLETICS-TECH SUPPLY/SOFTWARE (ASSET)	1,800	1,766	-
	<b>Total Other Instructional Programs</b>	<b>18,920</b>	<b>10,886</b>	<b>-</b>
138-2310-000 5332	GENERAL ADMINISTRATION-LEGAL SERVICES	18,600	16,029	10,000
138-2315-000 5314	SALES TAX COLLECTION FEES	73,509	72,906	73,000
	<b>Total General Administration</b>	<b>92,109</b>	<b>88,935</b>	<b>83,000</b>
138-2620-000 5430	O&M BUILDINGS-REPAIRS/MAINT SERV	51,650	28,477	100,000
138-2620-000 561520	O&M BUILDINGS-TECH SUPPLY/SOFTWARE	-	5,995	-
138-2620-000 5710	O&M BUILDINGS-LAND & IMPROVEMENTS	-	15,635	-
138-2620-000 5730	O&M BUILDINGS-EQUIPMENT >\$5,000	-	21,038	-
138-2620-809 5430	O&M REPAIRS/MAINT-CO MOVE-RENOVATIONS	67,251	-	-
138-2630-000 5730	GROUND CARE & UPKEEP-EQUIP >\$5,000	-	25,447	-
138-2662-000 5730	FACILITY SECURITY-EQUIPMENT >\$5,000	-	11,595	200,000
	<b>Total Plant Services</b>	<b>118,901</b>	<b>108,187</b>	<b>300,000</b>
138-3100-000 5730	FOOD SERVICES OPERATIONS-EQUIP >\$5,000	15,232	15,232	-
	<b>Total Food Services</b>	<b>15,232</b>	<b>15,232</b>	<b>-</b>
138-4100-000 5710	LAND ACQUISITIONS-LAND & IMPROVEMENTS	400,000	63,016	150,000
138-4200-000 5334	LAND IMPROVEMENTS-ARCHITECT SERVICES	14,000	17,515	-
138-4200-000 5450	LAND IMPROVEMENTS-CONSTRUCTION	591,343	733,472	150,000
138-4200-000 5710	LAND IMPROVEMENTS	130,000	147,117	-
138-4200-809 5450	LAND IMPROVEMENTS-CONSTRUCT-CO MOVE	25,033	-	-
138-4200-237 5450	LAND IMPROVEMENTS-CONSTRUCTION-SAFETY	31,500	-	-
138-4200-237 5710	LAND IMPROVEMENTS-SCHOOL SAFETY	4,352	61,376	-
138-4900-000 5450	16TH SECTION CONSTRUCTION SERVICES	281,534	101,534	200,000
138-4600-000 5450	EXISTING BLDG-CONSTRUCTION SERVICES	-	-	150,000
138-4600-809 5450	EXISTING BLDG-CONSTRUCTION-CO MOVE	-	-	2,495,000
	<b>Total Facility Acquisition and Construction</b>	<b>1,477,762</b>	<b>1,124,031</b>	<b>3,145,000</b>
138-5100-000 5340	DEBT SERVICE-TECHNICAL SERVICES	2,150	2,425	-
138-5100-000 5832	DEBT SERVICE-ANNUAL-INTEREST	60,000	60,000	-
	<b>Total Debt Service</b>	<b>62,150</b>	<b>62,425</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$ 1,785,074</b>	<b>\$ 1,409,696</b>	<b>\$ 3,528,000</b>
138-45220	OPERATING TRANSFERS IN	-	34,524	35,000
138-5200-000 5932	OPERATING TRANSFERS OUT-DEBT SERVICE	(9,227,758)	(9,227,757)	(9,235,875)
	<b>Total Other Sources (Uses) of Funds</b>	<b>\$ (9,227,758)</b>	<b>\$ (9,193,233)</b>	<b>\$ (9,200,875)</b>
	<b>Net Change in Fund Balance</b>	<b>\$ 1,202,928</b>	<b>\$ 1,792,420</b>	<b>\$ (364,158)</b>
	<b>Beginning Fund Balance</b>	<b>10,613,043</b>	<b>10,613,043</b>	<b>12,405,463</b>
	<b>Ending Fund Balance</b>	<b>\$ 11,815,971</b>	<b>\$ 12,405,463</b>	<b>\$ 12,041,305</b>

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**Ouachita Parish School Board  
Special Revenue Fund  
Child Nutrition Program  
Fiscal Year 2018-19**

<b>Budget Summary by Function</b>					
	2017-18			2018-19	
	Final Budget	Actual (Unaudited)	%	Budget	%
			Change		Change
<b>Revenues</b>					
Local Revenues	\$ 1,258,084	\$ 1,195,611	-5.0%	<b>\$ 1,052,725</b>	-12.0%
State Revenues	1,476,650	1,437,098	-2.7%	<b>1,439,682</b>	0.2%
Federal Revenues	<u>8,939,490</u>	<u>8,348,553</u>	<u>-6.6%</u>	<b><u>9,366,757</u></b>	<u>12.2%</u>
<b>Total Revenues</b>	<b>\$ 11,674,224</b>	<b>\$ 10,981,262</b>	<b>-5.9%</b>	<b>\$ 11,859,164</b>	<b>8.0%</b>
<b>Expenditures</b>					
Business Services	\$ 53,103	\$ 42,455	-20.1%	<b>\$ 53,103</b>	25.1%
Plant Services	1,651	2,986	80.9%	<b>1,651</b>	-44.7%
Student Transportation Services	32,782	27,316	-16.7%	<b>32,782</b>	20.0%
Food Services	<u>11,154,566</u>	<u>9,497,635</u>	<u>-14.9%</u>	<b><u>11,161,666</u></b>	<u>17.5%</u>
<b>Total Expenditures</b>	<b>\$ 11,242,102</b>	<b>\$ 9,570,392</b>	<b>-14.9%</b>	<b>\$ 11,249,202</b>	<b>17.5%</b>
Other Sources of Funds	\$ -	\$ -	0.0%	<b>\$ -</b>	0.0%
Other Uses of Funds	<u>-</u>	<u>-</u>	<u>0.0%</u>	<b><u>-</u></b>	<u>0.0%</u>
<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 432,122</b>	<b>\$ 1,410,870</b>	<b>226.5%</b>	<b>\$ 609,962</b>	<b>-56.8%</b>
<b>Beginning Fund Balance</b>	<u>4,225,664</u>	<u>4,225,664</u>	<u>0.0%</u>	<b><u>5,636,534</u></b>	<u>33.4%</u>
<b>Ending Fund Balance</b>	<b><u>\$ 4,657,786</u></b>	<b><u>\$ 5,636,534</u></b>	<b><u>21.0%</u></b>	<b><u>\$ 6,246,496</u></b>	<b><u>10.8%</u></b>

**Ouachita Parish School Board  
Special Revenue Fund  
Child Nutrition Program  
Fiscal Year 2018-19**

<b>Budget Summary by Object</b>					
	2017-18			2018-19	
	Final Budget	Actual (Unaudited)	%	<b>Budget</b>	%
<b>Revenues</b>					
Local Revenues	\$ 1,258,084	\$ 1,195,611	-5.0%	<b>\$ 1,052,725</b>	-12.0%
State Revenues	1,476,650	1,437,098	-2.7%	<b>1,439,682</b>	0.2%
Federal Revenues	<u>8,939,490</u>	<u>8,348,553</u>	<u>-6.6%</u>	<b><u>9,366,757</u></b>	<u>12.2%</u>
<b>Total Revenues</b>	<b>\$ 11,674,224</b>	<b>\$ 10,981,262</b>	<b>-5.9%</b>	<b>\$ 11,859,164</b>	<b>8.0%</b>
<b>Expenditures</b>					
Salaries	\$ 3,535,683	\$ 3,416,047	-3.4%	<b>\$ 3,535,683</b>	3.5%
Employee Benefits	845,263	838,701	-0.8%	<b>847,363</b>	1.0%
Purchased Professional Services	85,574	35,450	-58.6%	<b>85,574</b>	141.4%
Purchased Property Services	140,852	143,908	2.2%	<b>145,852</b>	1.4%
Other Purchased Services	87,500	90,936	3.9%	<b>87,500</b>	-3.8%
Supplies	6,422,130	5,031,027	-21.7%	<b>6,422,130</b>	27.7%
Property	125,000	14,323	-88.5%	<b>125,000</b>	772.7%
Miscellaneous	<u>100</u>	<u>-</u>	<u>0.0%</u>	<b><u>100</u></b>	<u>100.0%</u>
<b>Total Expenditures</b>	<b>\$ 11,242,102</b>	<b>\$ 9,570,392</b>	<b>-14.9%</b>	<b>\$ 11,249,202</b>	<b>17.5%</b>
Other Sources of Funds	\$ -	\$ -	0.0%	<b>\$ -</b>	0.0%
Other Uses of Funds	<u>-</u>	<u>-</u>	<u>0.0%</u>	<b><u>-</u></b>	<u>0.0%</u>
<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 432,122</b>	<b>\$ 1,410,870</b>	<b>226.5%</b>	<b>\$ 609,962</b>	<b>-56.8%</b>
Beginning Fund Balance	<u>4,225,664</u>	<u>4,225,664</u>	<u>0.0%</u>	<b><u>5,636,534</u></b>	<u>33.4%</u>
Ending Fund Balance	<b><u>\$ 4,657,786</u></b>	<b><u>\$ 5,636,534</u></b>	<b><u>21.0%</u></b>	<b><u>\$ 6,246,496</u></b>	<b><u>10.8%</u></b>

<b>Fund Balance Classification</b>					
------------------------------------	--	--	--	--	--

<b>Nonspendable Fund Balance</b>					
Food Inventory	\$ 80,729	\$ 85,660	6.1%	<b>\$ 112,215</b>	31.0%
<b>Restricted Fund Balance</b>					
Large Equipment Reserve	1,755,756	1,915,106	9.1%	<b>3,327,277</b>	73.7%
Undesignated	<u>2,821,301</u>	<u>3,635,768</u>	<u>28.9%</u>	<b><u>2,807,004</u></b>	<u>-22.8%</u>
<b>Total Ending Fund Balance</b>	<b><u>\$ 4,657,786</u></b>	<b><u>\$ 5,636,534</u></b>	<b><u>21.0%</u></b>	<b><u>\$ 6,246,496</u></b>	<b><u>10.8%</u></b>

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 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
300-41610	INCOME FROM MEALS	\$ 768,087	\$ 618,352	\$ 500,000
300-41620	INCOME FROM EXTRA SALES	18,200	10,956	15,000
300-41620122	EXTRA SALES - CATERING	600	1,700	600
301-41610	SUMMER FEEDING - INCOME FROM MEALS	200	104	100
300-41610111	INCOME FROM MEALS - ONLINE	439,290	526,043	500,000
300-41999	OTHER MISCELLANEOUS REVENUE	25	31	25
300-41999111	MISCELLANEOUS-ONLINE PAYMENT FEES	31,682	38,425	37,000
	<b>Total Local Revenues</b>	<b>1,258,084</b>	<b>1,195,611</b>	<b>1,052,725</b>
300-43115	MINIMUM FOUNDATION PROGRAMS	1,439,682	1,437,098	1,439,682
300-43290	OTHER RESTRICTED REVENUE	36,968	-	-
	<b>Total State Revenues</b>	<b>1,476,650</b>	<b>1,437,098</b>	<b>1,439,682</b>
300-44515	FEDERAL MEAL REIMBURSEMENT	7,338,874	7,050,967	7,812,032
300-44920	VALUE OF USDA COMMODITIES	869,470	798,098	869,470
301-44515	SUMMER FEEDING-FED REIMBURSEMENT	225,666	229,968	230,000
302-44515	FRESH FRUITS & VEGETABLES GRANT	450,225	199,842	400,000
304-44515	CHILD & ADULT FOOD PRGM-FEDERAL	55,255	69,678	55,255
	<b>Total Federal Revenues</b>	<b>8,939,490</b>	<b>8,348,553</b>	<b>9,366,757</b>
	<b>Total Revenues</b>	<b>\$ 11,674,224</b>	<b>\$ 10,981,262</b>	<b>\$ 11,859,164</b>
<b>EXPENDITURES</b>				
300-2530-000 5111	WAREHOUSE/DSTR-ADMINISTRATOR	\$ 30,874	\$ 27,588	\$ 30,874
300-2530-000 5116	WAREHOUSE/DSTR-SERVICE WORKERS	14,000	6,871	14,000
300-2530-000 5225	WAREHOUSE/DSTR-MEDICARE	429	381	429
300-2530-000 5233	WAREHOUSE/DSTR-RETIREMENT-LSERS	7,800	7,615	7,800
	<b>Total Business Services</b>	<b>53,103</b>	<b>42,455</b>	<b>53,103</b>
301-2662-000 5116	FACILITY SECURITY-SERVICE WORKERS	1,308	2,332	1,308
301-2662-000 5225	FACILITY SECURITY-MEDICARE	18	34	18
301-2662-000 5231	FACILITY SECURITY-RETIREMENT-TRSL	325	620	325
	<b>Total Plant Services</b>	<b>1,651</b>	<b>2,986</b>	<b>1,651</b>
301-2721-000 5116	BUS OPERATION-SERVICE WORKERS	18,000	16,625	18,000
301-2721-000 5225	BUS OPERATION-MEDICARE	282	241	282
301-2721-000 5231	BUS OPERATION-RETIREMENT-TRSL	-	80	-
301-2721-000 5233	BUS OPERATION-RETIREMENT-LSERS	5,000	3,926	5,000
301-2721-000 5590	BUS OPERATION-MISC PURCHASED	5,000	6,445	5,000
301-2721-000 5626	BUS OPERATION-GASOLINE	4,500	-	4,500
	<b>Total Student Transportaion Services</b>	<b>32,782</b>	<b>27,316</b>	<b>32,782</b>
300-3100-000 5111	FOOD SERVICES-ADMINISTRATOR	106,432	99,081	106,432
300-3100-000 5114	FOOD SERVICES-ASSISTANT/SECRETARY	216,162	208,133	216,162

**Ouachita Parish School Board  
Special Revenue Fund Budget  
Child Nutrition Program  
Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
300-3100-000 5116	FOOD SERVICES-SERVICE WORKERS	26,652	24,073	26,652
300-3100-000 5119	FOOD SERVICES-OTHER SALARIES	38,339	34,690	38,339
300-3100-000 5120	TEMP EMPLOYEE/STUDENT	35,000	24,814	35,000
300-3100-000 5124	DAY-BY-DAY SUB SUPPORT	43,841	37,586	43,841
300-3100-000 5125	FOOD SERVICES-SUPPORT VACANCIES	106,246	216,585	106,246
300-3100-000 5231	FOOD SERVICES-RETIREMENT-TRSL	49,564	63,495	49,564
300-3100-000 5233	FOOD SERVICES-RETIREMENT-LSERS	17,996	16,333	17,996
300-3100-000 5250	FOOD SERVICES-UNEMPLOYMENT	400	858	400
300-3100-000 5320	FOOD SERVICES-EDUCATIONAL SERVICES	4,800	5,727	4,800
300-3100-000 534020	FOOD SERVICES-TECHNOLOGY SERVICES	79,379	27,189	79,379
300-3100-000 5421	FOOD SERVICES-DISPOSAL SERVICES	74,922	67,869	74,922
300-3100-000 5430	FOOD SERVICES-REPAIRS/MAINT SERV	-	74	-
300-3100-000 5442	FOOD SERVICES-RENT-EQUIPMENT	3,240	3,195	3,240
300-3100-000 5550	FOOD SERVICES-PRINTING & BINDING	4,500	6,336	4,500
300-3100-000 5582	FOOD SERVICES-TRAVEL	5,000	4,860	5,000
300-3100-000 5590	MISC PURCHASED SERVICES	34,000	38,425	34,000
300-3100-000 5610	FOOD SERVICES-MATERIALS & SUPPLIES	-	240	-
300-3100-000 5626	FOOD SERVICES-GASOLINE	4,300	2,865	4,300
300-3100-000 5631	FOOD SERVICES-PURCHASED FOOD	3,300,000	2,527,190	3,300,000
300-3100-000 5632	FOOD SERVICES-COMMODITIES	869,470	798,098	869,470
300-3100-000 5890	FOOD SERVICES-MISC EXPEND	100	-	100
300-3100-197 5119	OTHER SALARIES-STUDENT WORKER	5,800	8,021	5,800
300-3100-197 5225	MEDICARE-STUDENT WORKER	90	116	90
300-3100-204 5231	RETIREMENT-TRSL-CAFETERIA MANAGERS	168,665	174,086	168,665
300-3100-204 5281	SEVERANCE-SICK-CAFETERIA MANAGERS	3,000	3,055	3,000
300-3100-205 5116	SERVICE WORKERS-CAFE TECHNICIANS	2,193,032	1,969,064	2,193,032
300-3100-205 5225	MEDICARE-CAFE TECHNICIANS	26,939	25,656	26,939
300-3100-205 5231	RETIREMENT-TRSL-CAFE TECHNICIANS	500,300	504,544	506,000
300-3100-205 5233	RETIREMENT-LSERS-CAFE TECHNICIANS	4,858	-	4,858
300-3100-205 5239	RETIREMENT-LASERS-CAFE TECHNICIANS	4,600	166	1,000
300-3100-205 5250	UNEMPLOYMENT-CAFE TECHNICIANS	1,474	-	1,474
300-3100-205 5281	SEVERANCE-SICK-CAFE TECHNICIANS	10,000	957	10,000
300-3100-205 5290	OTHER EMPL BENEFITS-CAFE TECHNICIANS	8,571	-	8,571
300-3100-175 5610	MATERIALS & SUPPLIES-OFFICE SUPPLIES	8,000	13,762	8,000
300-3100-175 561020	TECH SUPPLIES-OFFICE SUPPLIES	14,000	13,799	14,000
300-3100-198 5430	REPAIRS/MAINT SERV-FIRE EXTINGUISHERS	14,630	11,585	14,630
300-3100-202 5530	COMMUNICATIONS-TELEPHONE	13,000	14,643	13,000
300-3100-207 5430	REPAIRS/MAINT SERV-PEST CONTROL	12,960	13,290	12,960
300-3100-208 5430	REPAIRS/MAINT SERV-DISHWASHERS	-	(187)	-
300-3100-208 5442	RENT-EQUIPMENT-DISHWASHERS	30,100	31,267	30,100
300-3100-208 5610	MATERIALS & SUPPLIES-DISHWASHERS	85,000	93,097	85,000
300-3100-209 5430	REPAIRS/MAINT SERV-MISC OUTSIDE MAINT	5,000	16,815	10,000
300-3100-210 5582	FOOD SERVICES-TRAVEL-CAFE TRAVEL	21,000	15,855	21,000
300-3100-211 5610	MATERIALS & SUPPLIES-MAINT & REPAIRS	70,000	69,576	70,000
300-3100-212 5610	MATERIALS & SUPPLIES-CAFE SUPPLIES	338,000	332,911	338,000

**Ouachita Parish School Board  
Special Revenue Fund Budget  
Child Nutrition Program  
Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
300-3100-215 5730	EQUIPMENT >\$5,000-LARGE EQUIPMENT	75,000	14,323	75,000
300-3100-216 5610	MATERIALS & SUPPLIES-SMALL EQUIPMENT	20,000	35,129	20,000
300-3100-218 5632	COMMODITIES-COMMODITY PROCESSING	861,024	715,088	861,024
301-3100-000 5114	SFS-ASSISTANT/SECRETARY	-	2,714	-
301-3100-000 5116	SFS-SERVICE WORKERS	1,773	-	1,773
301-3100-000 5124	SFS-DAY-BY-DAY SUB SUPPORT	500	904	500
301-3100-000 5225	SFS-MEDICARE	25	52	25
301-3100-000 5231	SFS-RETIREMENT-TRSL	465	-	465
301-3100-000 5631	SFS-PURCHASED FOOD	42,000	29,044	42,000
301-3100-204 5111	SFS-ADMINISTRATOR-CAFE MANAGERS	13,435	16,042	13,435
301-3100-205 5116	SFS-CAFE TECHNICIANS	34,489	26,016	34,489
301-3100-205 5225	SFS-MEDICARE-CAFE TECHNICIANS	500	377	500
301-3100-205 5231	SFS-RETIREMENT-TRSL-CAFE TECHNICIANS	8,030	6,372	8,030
301-3100-205 5239	RETIREMENT-LASERS-CAFE TECHNICIANS	50	-	50
302-3100-000 5631	FOOD SERVICES-PURCHASED FOOD	443,925	198,207	443,925
304-3100-000 5631	FOOD SERVICES-PURCHASED FOOD	18,000	22,601	18,000
304-3100-204 5111	ADMINISTRATOR-CAFE MANAGERS	8,000	9,446	8,000
304-3100-204 5225	MEDICARE-CAFE MANAGERS	116	108	116
304-3100-204 5231	RETIREMENT-TRSL-CAFE MANAGERS	2,352	2,513	2,352
304-3100-205 5116	SERVICE WORKERS-CAFE TECHNICIANS	11,500	9,827	11,500
304-3100-205 5124	DAY-BY-DAY SUB-CAFE TECHNICIANS	300	743	300
304-3100-205 5225	MEDICARE-CAFE TECHNICIANS	244	142	244
304-3100-205 5231	RETIREMENT-TRSL-CAFE TECHNICIANS	3,500	2,576	3,500
304-3100-205 5233	RETIREMENT-LSERS-CAFE TECHNICIANS	-	10	-
304-3100-212 5610	MATERIALS & SUPPLIES-CAFE SUPPLIES	24,000	-	24,000
305-3100-215 5615	SUPPLY (ASSET)-LARGE EQUIPMENT	110,000	650	110,000
305-3100-215 5730	EQUIPMENT >\$5,000-LARGE EQUIP	50,000	-	50,000
	<b>Total Food Services</b>	<b>11,154,566</b>	<b>9,497,635</b>	<b>11,161,666</b>
	<b>Total Expenditures</b>	<b>\$ 11,242,102</b>	<b>\$ 9,570,392</b>	<b>\$ 11,249,202</b>
300-45220	INTRAFUND OPERATING TRANSFERS-IN	6,300	1,636	6,300
302-5200-000 5932	INTRAFUND OPERATING TRANSFERS-OUT	(6,300)	(1,636)	(6,300)
	<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Net Change in Fund Balance</b>	<b>\$ 432,122</b>	<b>\$ 1,410,870</b>	<b>\$ 609,962</b>
	<b>Beginning Fund Balance</b>	<b>4,225,664</b>	<b>4,225,664</b>	<b>5,636,534</b>
	<b>Ending Fund Balance</b>	<b>\$ 4,657,786</b>	<b>\$ 5,636,534</b>	<b>\$ 6,246,496</b>

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**Ouachita Parish School Board  
Annual Operating Budget  
Fiscal Year 2018-2019**

**Title I Programs**

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

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

- Title I – Part A
- Title I – Part C, Migrant Education
- Title I – Redesign Planning 1003a
- Title I – TAP Expansion 1003a
- Title I – Redesign RD1
- Direct Student Services

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 2018-19**

<b>Budget Summary by Function</b>					
	2017-18			2018-19	
	Final Budget	Actual (Unaudited)	%	Budget	%
			Change		Change
<b>Revenues</b>					
Federal Revenues	\$ 6,794,979	\$ 6,548,399	-3.6%	<b>\$ 8,190,979</b>	25.1%
Total Revenues	<b>\$ 6,794,979</b>	<b>\$ 6,548,399</b>	-3.6%	<b>\$ 8,190,979</b>	25.1%
<b>Expenditures</b>					
Career and Technical Programs	\$ -	\$ -	0.0%	<b>\$ 2,700</b>	100.0%
Other Instructional Programs	665,858	567,768	-14.7%	<b>667,949</b>	17.6%
Special Programs	3,196,636	3,071,654	-3.9%	<b>3,443,198</b>	12.1%
Pupil Support Services	349,772	337,431	-3.5%	<b>265,280</b>	-21.4%
Instructional Staff Services	1,959,322	1,977,846	0.9%	<b>3,059,670</b>	54.7%
Business Services	\$ 387,276	373,150	0.0%	<b>460,407</b>	0.0%
Plant Services	32,385	32,140	-0.8%	<b>42,959</b>	33.7%
Student Transportation Services	170,657	155,476	-8.9%	<b>215,801</b>	38.8%
Central Services	33,073	32,934	-0.4%	<b>33,015</b>	0.2%
Total Expenditures	<b>\$ 6,794,979</b>	<b>\$ 6,548,399</b>	-3.6%	<b>\$ 8,190,979</b>	25.1%
Other Sources of Funds	\$ -	\$ -	0.0%	<b>\$ -</b>	0.0%
Other Uses of Funds	-	-	0.0%	-	0.0%
Total Other Sources (Uses)	<b>\$ -</b>	<b>\$ -</b>	0.0%	<b>\$ -</b>	0.0%
Net Change in Fund Balance	\$ -	\$ -	0.0%	<b>\$ -</b>	0.0%
Beginning Fund Balance	-	-	0.0%	-	0.0%
Ending Fund Balance	<b>\$ -</b>	<b>\$ -</b>	0.0%	<b>\$ -</b>	0.0%

**Ouachita Parish School Board  
Special Revenue Fund  
Title I Programs - Combined Budget  
Fiscal Year 2018-19**

<b>Budget Summary by Object</b>					
	2017-18			2018-19	
	Final Budget	Actual (Unaudited)	%	Budget	%
			Change		Change
<b>Revenues</b>					
Federal Revenues	\$ 6,794,979	\$ 6,548,399	-3.6%	\$ 8,190,979	25.1%
Total Revenues	\$ 6,794,979	\$ 6,548,399	-3.6%	\$ 8,190,979	25.1%
<b>Expenditures</b>					
Salaries	\$ 3,584,411	\$ 3,365,469	-6.1%	\$ 4,579,204	36.1%
Employee Benefits	1,311,704	1,266,748	-3.4%	1,833,209	44.7%
Purchased Professional Services	112,305	123,290	9.8%	277,229	124.9%
Purchased Property Services	31,385	32,005	2.0%	41,320	29.1%
Other Purchased Services	419,089	387,171	-7.6%	457,457	18.2%
Supplies	1,317,088	1,354,719	2.9%	995,565	-26.5%
Property	18,997	18,997	0.0%	6,995	-63.2%
Total Expenditures	\$ 6,794,979	\$ 6,548,399	-3.6%	\$ 8,190,979	25.1%
Other Sources of Funds	\$ -	\$ -	0.0%	\$ -	0.0%
Other Uses of Funds	-	-	0.0%	-	0.0%
Total Other Sources (Uses)	\$ -	\$ -	0.0%	\$ -	0.0%
Net Change in Fund Balance	\$ -	\$ -	0.0%	\$ -	0.0%
Beginning Fund Balance	-	-	0.0%	-	0.0%
Ending Fund Balance	\$ -	\$ -	0.0%	\$ -	0.0%

<b>Fund Balance Classification</b>
------------------------------------

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 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
601-44541	Title I 2016-17	\$ 1,715,190	\$ 1,715,190	\$ -
601-44541	Title I 2017-18	4,949,602	4,638,278	-
601-44541	Title I 2018-19	-	-	6,986,731
	<b>Total Federal Revenues</b>	<b>\$ 6,664,792</b>	<b>\$ 6,353,468</b>	<b>\$ 6,986,731</b>
<b>EXPENDITURES</b>				
601-1460-5112	After School -Teachers	\$ 48,112	\$ 38,730	\$ 32,468
601-1460-5115	After School-Aides		\$ 499	
601-1460-5225	After School -Medicare	698	517	572
601-1460-5231	After School -TRSL Contributions	12,797	10,417	8,669
601-1470-5112	Summer School -Teachers	76,575	49,413	75,000
601-1470-5115	Summer School - Aides	15,000	9,810	15,000
601-1470-5130	Summer School-Extra Duty		1,575	
601-1470-5225	Summer School -Medicare	1,328	835	1,305
601-1470-5231	Summer School -TRSL Contributions	24,359	14,377	24,030
601-1470-5610	Summer School-Supplies		129	
601-1490-5112	Other Instructional-Teachers	212,885	227,169	360,191
601-1490-5115	Other Instructional-Aides	198,413	143,135	70,156
601-1490-5210	Other Instructional-Group Insurance	11,059	11,566	11,059
601-1490-5225	Other Instructional-Medicare	5,917	5,240	5,680
601-1490-5231	Other Instructional-TRSL Contributions	58,715	54,356	63,819
	<b>Total Other Instructional Programs</b>	<b>665,858</b>	<b>567,768</b>	<b>667,949</b>
601-1510-5112	ESSA-Teachers	48,975	33,215	327,513
601-1510-5115	ESSA-Aides	187,133	193,959	189,597
601-1510-5210	ESSA-Group Insurance	28,975	26,016	77,188
601-1510-5225	ESSA-Medicare	3,139	2,878	7,497
601-1510-5231	ESSA-TRSL Contributions	61,354	55,318	138,065
601-1510-5233	ESSA-LASERS Contributions	1,000	614	-
601-1510-5320	ESSA-Contracted Services	6,675	4,800	6,000
601-1510-5530	ESSA-Communications Expense	215,007	171,395	241,129
601-1510-5550	ESSA-Printing & Binding	22,474	9,429	12,923
601-1510-5582	ESSA-Travel	-	1,518	-
601-1510-5610	ESSA-Supplies	101,520	121,370	921,534
601-1510-561020	ESSA-Technology Supplies	23,408	22,776	1,320
601-1510-561520	ESSA-Inventoried Technology Supplies	1,086,269	1,104,840	
601-1510-5643	ESSA-Workbooks		2,972	
601-1510-573020	ESSA-Technology Equipment	6,773	6,773	-
601-1520-5112	EL-Teacher	-	1,080	
601-1520-5225	EL-Medicaid		16	
601-1520-5231	EL-TRSL Contributions		287	
601-1530-5112	Preschool Programs-Teachers	600,000	684,764	675,000
601-1530-5115	Preschool Programs-Aides	339,692	226,041	250,000
601-1530-5210	Preschool Programs-Group Insurance	197,745	176,901	139,321
601-1530-5225	Preschool Programs-Medicare	13,625	10,734	13,413
601-1530-5231	Preschool Programs-TRSL Contributions	249,958	212,139	246,975
601-1530-5610	Preschool Programs-Supplies	1,800	1,799	5,400
	<b>Total Special Programs</b>	<b>3,195,522</b>	<b>3,071,634</b>	<b>3,252,875</b>
601-2112-5320	Student Attendance Services	18,060	17,507	-
601-2180-5111	Parental Involvement-Supervisors	94,182	94,074	85,724
601-2180-5113	Parental Involvement-Specialists		-	-
601-2180-5115	Parental Involvement-Aides	24,165	25,180	24,176

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Title I Programs**  
**Title I - Part A**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
601-2180-5210	Parental Involvement-Group Insurance	6,919	6,901	6,437
601-2180-5225	Parental Involvement-Medicare	1,679	1,681	1,596
601-2180-5231	Parental Involvement-TRSL Contributions	31,480	31,722	29,340
601-2180-5300	Parental Involvement-Contracted Services	2,500	-	2,500
601-2180-5530	Parental Involvement-Postage	2,500	1,413	2,500
601-2180-5550	Parental Involvement-Printing	12,154	7,334	13,870
601-2180-5610	Parental Involvement-Supplies	77,660	78,753	51,311
601-2180-5730	Parental Involvement-Equipment	12,223	12,224	6,995
	<b>Total Pupil Support Services</b>	<b>283,522</b>	<b>276,789</b>	<b>224,449</b>
601-2212-5320	Educational Services-Contracts			26,941
601-2214-5111	Program Support-Directors/Supervisors	400,071	399,638	493,456
601-2214-5113	Program Support-Specialists	36,889	36,889	-
601-2214-5114	Program Support-Secretarial	112,000	106,023	111,314
601-2214-5210	Program Support-Group Insurance	63,881	62,115	67,037
601-2214-5225	Program Support-Medicare	6,234	5,531	7,360
601-2214-5231	Program Support-TRSL Contributions	146,023	144,318	161,473
601-2214-5530	Program Support-Communications	1,350	1,350	-
601-2214-5550	Program Support-Printing Expense		1,460	
601-2214-5582	Program Support-Travel Expense	1,152	385	4,000
601-2214-5610	Program Support-Supplies	5,702	8,531	15,000
601-2220-5113	Reading & Math Coordinators	477,459	471,919	483,272
601-2220-5210	Reading & Math-Group Insurance	59,530	61,335	60,671
601-2220-5225	Reading & Math-Medicare	6,493	6,288	6,466
601-2220-5231	Reading & Math-TRSL Contributions	127,310	125,531	111,869
601-2220-5320	Curriculum-Educational Services	5,900	5,900	-
601-2220-5582	Curriculum-Travel Expense	1,096	218	5,000
601-2220-5610	Curriculum Supplies	2,515	-	-
601-2234-5112	Staff Training-Teacher	560	560	
601-2234-5123	Staff Training-Substitutes	3,605	2,133	6,000
601-2234-5150	Staff Training-Stipend Pay	139,156	141,175	169,905
601-2234-5225	Staff Training-Medicare	2,018	1,988	2,551
601-2234-5231	Staff Training-TRSL Contributions	37,016	35,831	45,004
601-2234-5239	Staff Training-LASERS Contributions		1,137	
601-2234-5240	Staff Training-Tuition Reimbursement	84,296	43,539	125,000
601-2234-5320	Staff Training-Contracted Services	50,200	58,860	124,000
601-2234-5530	Staff Training-Communication Expense	17,100	7,100	-
601-2234-5582	Staff Training-Travel Expense	55,998	67,047	89,320
601-2234-5610	Staff Training-Supplies	10,000	10,839	500
601-2252-5610	Library-Books	2,500	31	-
601-2252-5644	Library-Periodicals	5,000	2,659	-
601-2259-5114	Media Services-Clerical Staff	24,368	25,567	24,242
601-2259-5210	Media Services-Group Insurance	10,772	10,861	10,772
601-2259-5225	Media Services Serv-Medicare	353	257	352
601-2259-5231	Media Services-TRSL Contributions	6,482	6,802	6,473
	<b>Total Instructional Staff Services</b>	<b>1,903,029</b>	<b>1,853,817</b>	<b>2,157,978</b>
601-2620-5116	Building Operations-Service Worker Pay	-	-	500
601-2620-5225	Building Operations-Medicare	-	-	7
601-2620-5231	Building Operations-TRSL Contributions	-	-	132
601-2620-5233	Building Operations-LSERS Contributions	-	-	
601-2620-5530	Building Operations-Telephone & Postage	1,000	135	1,000
601-2640-5430	Equipment-Repairs & Maintenance Svcs	2,200	2,020	-
601-2640-5442	Equipment-Rental	29,185	29,985	41,320

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Title I Programs**  
**Title I - Part A**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
	<b>Total Plant Services</b>	<b>32,385</b>	<b>32,140</b>	<b>42,959</b>
601-2721-5116	Bus Transportation-Bus Drivers	84,918	86,434	111,700
601-2721-5225	Bus Transportation-Medicare	1,231	1,238	1,619
601-2721-5233	Bus Transportation-LSERS Contributions	23,437	3,811	31,282
601-2721-5590	Bus Use Fees	61,071	63,993	71,200
	<b>Total Student Transportation Services</b>	<b>170,657</b>	<b>155,476</b>	<b>215,801</b>
601-2840-5119	Technology Support-Other Salaries	23,112	23,032	23,049
601-2840-5210	Technology Support-Group Insurance	3,478	3,471	3,478
601-2840-5225	Technology Support-Medicare	335	304	334
601-2840-5231	Technology Support-TRSL Contributions	6,148	6,127	6,154
	<b>Total Central Services</b>	<b>33,073</b>	<b>32,934</b>	<b>33,015</b>
	<b>Total Expenditures</b>	<b>\$ 6,284,046</b>	<b>\$ 5,990,558</b>	<b>\$ 6,595,026</b>
601-5200-5933	Fund Transfers-Indirect Cost-Business Services	\$ (380,746)	\$ (362,910)	\$ (391,705)
	<b>Total Other Uses of Funds</b>	<b>\$ (380,746)</b>	<b>\$ (362,910)</b>	<b>\$ (391,705)</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Title I Programs**  
**Title I-Part C - Migrant Education**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
676-44542	Migrant 2016-17	\$ 27,485	\$ 27,485	\$ -
676-44542	Migrant 2017-18	45,702	38,202	-
676-44542	Migrant 2018-19	-		44,954
	<b>Total Federal Revenues</b>	<b>\$ 73,187</b>	<b>\$ 65,687</b>	<b>\$ 44,954</b>
<b>EXPENDITURES</b>				
676-1510-5320	NCLB-Contracted Educational Services	\$ 500	\$ -	\$ 500
676-1510-5610	NCLB-Supplies	614	20	500
	<b>Total Special Programs</b>	<b>1,114</b>	<b>20</b>	<b>1,000</b>
676-2180-5119	Family Support-Other Salaries	48,800	44,302	27,950
676-2180-5210	Family Support-Group Insurance	6,220	6,250	5,068
676-2180-5225	Family Support-Medicare	708	593	405
676-2180-5231	Family Support-TRSL Contributions	8,922	8,880	6,408
676-2180-5582	Family Support-Travel Expense	1,300	617	900
676-2180-5590	Family Support-Stipends	300	-	100
	<b>Total Pupil Support Services</b>	<b>66,250</b>	<b>60,642</b>	<b>40,831</b>
676-2234-5582	Staff Training-Travel Expense	1,630	1,261	600
	<b>Total Staff Training Services</b>	<b>1,630</b>	<b>1,261</b>	<b>600</b>
676-2620-5116	Building Operations-Service Worker Pay	-	-	-
676-2620-5233	Building Operations-LSERS Contributions	-	-	-
	<b>Total Plant Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$ 68,994</b>	<b>\$ 61,923</b>	<b>\$ 42,431</b>
676-5200-5933	Fund Transfers-Indirect Cost-Business Services	\$ (4,193)	\$ (3,763)	\$ (2,523)
	<b>Total Other Uses of Funds</b>	<b>\$ (4,193)</b>	<b>\$ (3,763)</b>	<b>\$ (2,523)</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Title I Programs**  
**Title I TAP Expansion 1003a**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
610-44550	Title I SI 1003a	\$ 17,000	\$ 17,000	\$ -
	<b>Total Federal Revenues</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
610-2234-5582	Staff Training-Travel Expense	\$ 17,000	\$ 17,000	\$ -
	<b>Total Staff Training Services</b>	<b>17,000</b>	<b>17,000</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>	<b>\$ -</b>
				\$ -
	<b>Total Other Uses of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Title I Programs**  
**Title I Redesign Planning 1003a**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
613-44550	Title I SI 1003a	\$ 40,000	\$ 40,000	\$ -
	<b>Total Federal Revenues</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
613-2234-5150	Staff Training-Stipends	\$ 1,065	\$ 1,065	\$ -
613-2234-5225	Staff Training-Medicare	15	15	-
613-2234-5231	Staff Training-TRSL Contributions	56	56	-
613-2234-5320	Staff Training-Contracted Services	28,470	27,252	-
613-2234-5582	Staff Training-Travel Expense	7,957	9,275	-
613-2234-5610	Staff Training-Supplies	100	-	-
	<b>Total Staff Training Services</b>	<b>37,663</b>	<b>37,663</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$ 37,663</b>	<b>\$ 37,663</b>	<b>\$ -</b>
613-5200-5933	Fund Transfers-Indirect Cost-Business Services	\$ (2,337)	\$ (2,337)	\$ -
	<b>Total Other Uses of Funds</b>	<b>\$ (2,337)</b>	<b>\$ (2,337)</b>	<b>\$ -</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Title I Programs**  
**Title I Redesign RD 1**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
617-44546	Title 1 School Redesign Rd1	\$ -	\$ 72,244	\$ 955,854
	<b>Total Federal Revenues</b>	<b>\$ -</b>	<b>\$ 72,244</b>	<b>\$ 955,854</b>
<b>EXPENDITURES</b>				
617-2234-5112	Staff Training-Teacher	\$ -	\$ -	\$ 508,070
617-2234-5123	Staff Training-Substitutes	-	-	23,520
617-2234-5130	Staff Training-Extra Duty	-	-	26,308
617-2234-5150	Staff Training-Stipends	-	25,688	-
617-2234-5210	Staff Training-Group Insurance	-	-	61,244
617-2234-5225	Staff Training-Medicare	-	372	8,090
617-2234-5231	Staff Training-TRSL Contributions	-	6,833	156,572
617-2234-5320	Staff Training-Contracted Services	-	8,971	117,288
617-2234-5582	Staff Training-Travel Expense	-	26,241	\$ -
	<b>Total Staff Training Services</b>	<b>\$ -</b>	<b>\$ 68,105</b>	<b>\$ 901,092</b>
	<b>Total Expenditures</b>			
617-5200-5933	Fund Transfers-Indirect Cost-Business Services	\$ -	\$ (4,139)	\$ (54,762)
	<b>Total Other Uses of Funds</b>			
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Ouachita Parish School Board  
Special Revenue Fund Budget - Title I Programs  
Direct Student Services  
Fiscal Year 2018-19

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
618-44547	Direct Student Services			\$ 203,440
	<b>Total Federal Revenues</b>	\$ -	\$ -	\$ 203,440
<b>EXPENDITURES</b>				
618-1510-5112	NCLB Remediation-Teacher			\$ 138,204
618-1510-5225	NCLB Remediation-Medicare			2,004
618-1510-5231	NCLB Remediation-TRSL Contributions			36,900
618-1510-5530	NCLB Remediation-Communications			12,215
618-1300-5530	NCLB Remediation-Communications			2,700
	<b>Total Special Programs</b>	\$ -	\$ -	\$ 192,023
	<b>Total Expenditures</b>			\$ 192,023
618-5200-5933	Fund Transfers-Indirect Cost-Business Services			\$ (11,417)
	<b>Total Other Uses of Funds</b>			
	<b>Net Change in Fund Balance</b>	\$ -	\$ -	\$ -
	<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -
	<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -

**Ouachita Parish School Board  
Annual Operating Budget  
Fiscal Year 2018-2019**

## **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
- Jobs for America’s Graduates - Aim High
- Believe and Prepare – Formula Transition - IDEA
- 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 2018-19**

Budget Summary by Function					
	2017-18			2018-19	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
<b>Revenues</b>					
Federal Revenues	\$ 4,783,932	\$ 4,787,853	0.1% %	<b>\$ 4,308,090</b>	-10.0%
Total Revenues	\$ 4,783,932	\$ 4,787,853	0.1%	<b>\$ 4,308,090</b>	-10.0%
<b>Expenditures</b>					
Special Education Programs	\$ 727,515	\$ 368,639	-49.3%	<b>\$ 369,526</b>	0.2%
Other Instructional Programs	426,685	353,488	-17.2%	<b>218,294</b>	-38.2%
Pupil Support Services	947,080	866,523	-8.5%	<b>593,729</b>	-31.5%
Instructional Staff Services	2,308,214	2,817,487	22.1%	<b>2,774,425</b>	-1.5%
Business Services	270,029	270,693	0.2%	<b>241,648</b>	-10.7%
Plant Services	7,898	5,760	-27.1%	<b>5,000</b>	-13.2%
Student Transportation Services	64,635	69,330	7.3%	<b>66,000</b>	-4.8%
Central Services	31,876	35,933	12.7%	<b>39,468</b>	9.8%
Total Expenditures	\$ 4,783,932	\$ 4,787,853	0.1%	<b>\$ 4,308,090</b>	-10.0%
Other Sources of Funds	\$ -	\$ -	0.0%	<b>\$ -</b>	0.0%
Other Uses of Funds	-	-	0.0%	-	0.0%
Total Other Sources (Uses)	\$ -	\$ -	0.0%	<b>\$ -</b>	0.0%
Net Change in Fund Balance	\$ -	\$ -	0.0%	<b>\$ -</b>	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  
Special Education Programs (IDEA) - Combined Budget  
Fiscal Year 2018-19**

<b>Budget Summary by Object</b>					
	2017-18			2018-19	
	Final Budget	Actual (Unaudited)	%	Budget	%
			Change		Change
<b>Revenues</b>					
Federal Revenues	\$ 4,783,932	\$ 4,787,853	0.1%	<b>\$ 4,308,090</b>	-10.0%
Total Revenues	\$ 4,783,932	\$ 4,787,853	0.1%	<b>\$ 4,308,090</b>	-10.0%
<b>Expenditures</b>					
Salaries	\$ 2,778,872	\$ 3,096,760	11.4%	<b>\$ 2,824,120</b>	-8.8%
Employee Benefits	881,700	1,139,900	29.3%	<b>1,005,352</b>	-11.8%
Purchased Professional Services	58,824	35,686	-39.3%	<b>11,000</b>	-69.2%
Purchased Property Services	11,847	13,659	15.3%	<b>20,000</b>	46.4%
Other Purchased Services	265,382	259,402	-2.3%	<b>176,096</b>	-32.1%
Supplies	779,409	242,446	-68.9%	<b>271,522</b>	12.0%
Property	7,898	-	-100.0%	<b>-</b>	100.0%
Total Expenditures	\$ 4,783,932	\$ 4,787,853	0.1%	<b>\$ 4,308,090</b>	-10.0%
Other Sources of Funds	\$ -	\$ -	0.0%	<b>\$ -</b>	0.0%
Other Uses of Funds	-	-	0.0%	<b>-</b>	0.0%
Total Other Sources (Uses)	\$ -	\$ -	0.0%	<b>\$ -</b>	0.0%
Net Change in Fund Balance	\$ -	\$ -	0.0%	<b>\$ -</b>	0.0%
Beginning Fund Balance	-	-	0.0%	<b>-</b>	0.0%
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>	<u><b>\$ -</b></u>	<u>0.0%</u>

**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 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
530-44531	IDEA - Part B 2016-17	\$ 1,689,584	\$ 1,167,467	\$ -
530-44531	IDEA - Part B 2017-18	2,833,568	3,460,364	-
530-44531	IDEA - Part B 2018-19	-	-	4,185,174
	<b>Total Federal Revenues</b>	<b>\$ 4,523,152</b>	<b>\$ 4,627,831</b>	<b>\$ 4,185,174</b>
<b>EXPENDITURES</b>				
530-1210-5112	Teacher Salaries	\$ 33,853	\$ 62,124	\$ -
530-1210-5115	Paraprofessional Salaries	10,000	18,518	-
530-1210-5130	Teacher Extra Duty		206	
530-1210-5225	Medicare	636	1,095	-
530-1210-5231	TRSL Contributions	8,438	19,769	-
530-1210-5239	LSRS Contributions	-	1,099	-
530-1210-5430	Equipment Repairs	-	3,884	15,000
530-1210-5530	Communications Expense	21,734	20,864	30,000
530-1210-5550	Printing and Binding	1,961	5,160	-
530-1210-5564	Tuition (In State Non-LEA)	19,745	14,573	30,000
530-1210-5582	Travel Expense	3,159	19,058	16,500
530-1210-5610	Supplies	295,852	181,713	252,200
530-1210-5643	Workbooks	3,901	3,900	-
530-1214-5582	Adaptive Physical Ed Travel Expense	8,688		
530-1216-5550	Preschool Printing	291		
530-1216-5582	Preschool Travel Expense	5,529		
530-1291-5430	Assistive Technology Repairs	3,949		
530-1291-5582	Assistive Technology Travel Expense	3,159		
530-1291-5610	Assistive Technology Supplies	216,258		
	<b>Total Special Education Programs</b>	<b>637,153</b>	<b>351,963</b>	<b>343,700</b>
530-1460-5112	After School-Teacher	33,714	42,715	-
530-1460-5115	After School-Aides	-	-	-
530-1460-5225	After School-Medicare	489	567	
530-1460-5231	After School-TRSL Contributions	8,180	10,554	-
530-1470-5112	Extended School Year-Teacher	11,200	5,760	-
530-1470-5225	Extended School Year-Medicaid	39	84	-
530-1470-5231	Extended School Year-TRSL Contributions	689	1,532	-
530-1490-5112	Other Instruction-Teacher	173,651	212,755	150,000
530-1490-5210	Other Instruction-Group Insurance	22,990	37,836	26,069
530-1490-5225	Other Instruction-Medicare	2,519	2,584	2,175
530-1490-5231	Other Instruction-TRSL Contributions	23,556	32,791	40,050
530-1490-5530	Other Instruction-Online Services	-	2,634	-
530-1490-5550	Other Instruction-Printing	-	148	-
530-1490-5610	Other Instruction-Supplies	149,658	3,528	-
	<b>Total Other Instructional Programs</b>	<b>426,685</b>	<b>353,488</b>	<b>218,294</b>
530-2110-5113	Attendance & Social Work Services-Salaries	81,383	101,921	-
530-2110-5210	Attendance & Social Work Services-Group Ins	4,781	6,371	-
530-2110-5225	Attendance & Social Work Services-Medicare	1,180	1,431	-

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Special Education Programs (IDEA)**  
**Special Education - IDEA Part B**  
**Fiscal Year 2018-19**

<b>Account Number</b>	<b>Account Description</b>	<b>Final Budget 2017-18</b>	<b>Actual (Unaudited) 2017-18</b>	<b>Budget 2018-19</b>
530-2110-5231	Attendance & Social Work Services-TRSL	21,648	27,111	-
530-2110-5582	Attendance & Social Work Services-Trave	-	-	-
530-2113-5113	NBC Social Workers	47,389	9,937	-
530-2113-5225	NBC Social Workers - Medicare	89	133	-
530-2113-5231	NBC Social Workers - TRSL	1,773	2,638	-
530-2120-5320	Educational Services - Contracts	-	6,000	
530-2134-5118	Nursing Services-Salaries	47,389	68,592	60,000
530-2134-5210	Nursing Services-Group Insurance	8,483	13,860	16,793
530-2134-5225	Nursing Services-Medicare	687	847	870
530-2134-5231	Nursing Services-TRSL Contributions	12,606	6,736	15,960
530-2134-5239	Nursing Services-LASERS Contributions	7,445	14,522	
530-2134-5582	Nursing Services-Travel Expense	1,185	1,304	700
530-2134-5610	Nursing Services-Supplies	3,949	114	3,000
530-2140-5111	Assessments-Director	126,242	94,200	110,000
530-2140-5113	Assessments-Specialist	716	716	
530-2140-5210	Assessments-Group Insurance	14,731	6,081	6,081
530-2140-5225	Assessments-Medicare	1,107	1,348	1,256
530-2140-5231	Assessments-TRSL Contributions	20,317	25,248	27,142
530-2140-5582	Assessments-Travel Expense	-	130	100
530-2143-5113	Psychology-Specialists	114,440	23,216	-
530-2143-5210	Psychology-Group Insurance	19,466	915	
530-2143-5225	Psychology-Medicare	1,925	315	-
530-2143-5231	Psychology-TRSL Contributions	31,726	6,175	-
530-2143-5582	Psychology-Travel Expense	1,671	95	100
530-2143-5610	Psychology-Supplies	-	563	
530-2145-5113	Ed Diagnostician Salaries	3,333	5,000	-
530-2145-5225	Ed Diagnostician - Medicare	44	67	-
530-2145-5231	Ed Diagnostician - TRSL	887	1,330	-
530-2152-5113	Speech Therapy-Specialists	127,621	196,091	164,000
530-2152-5210	Speech Therapy-Group Insurance	5,912	6,390	6,971
530-2152-5225	Speech Therapy-Medicare	1,741	2,683	2,378
530-2152-5231	Speech Therapy-TRSL Contributions	33,273	36,609	23,763
530-2152-5430	Speech Therapy-Repairs & Maintenance	-	1,314	-
530-2152-5582	Speech Therapy-Travel Expense	16,926	9,300	19,000
530-2152-5610	Speech Therapy-Supplies	6,601	10,599	-
530-2153-5330	Audiology Services-Contracted Services	4,731	-	5,000
530-2153-5582	Audiology Services-Travel Expense	6,319	4,243	4,000
530-2153-5610	Audiology Services-Supplies	-	1,161	-
530-2154-5113	Interpretive Services-Specialist	2,369	-	3,000
530-2154-5225	Interpretive Services-Medicare	34		43
530-2154-5231	Interpretive Services-TRSL Contributions	630		798
530-2154-5582	Interpretive Services-Travel Expense	1,580	508	500
530-2161-5113	Occupational Therapy-Specialists	11,371	17,393	12,000
530-2161-5225	Occupational Therapy-Medicare	165	252	174
530-2161-5231	Occupational Therapy-TRSL Contributions	2,521	644	3,192
530-2161-5582	Occupational Therapy-Travel Expense	4,739	3,287	3,000

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Special Education Programs (IDEA)**  
**Special Education - IDEA Part B**  
**Fiscal Year 2018-19**

<b>Account Number</b>	<b>Account Description</b>	<b>Final Budget 2017-18</b>	<b>Actual (Unaudited) 2017-18</b>	<b>Budget 2018-19</b>
530-2161-5610	Occupational Therapy-Supplies	15,339	15,935	-
530-2166-5113	Physical Therapy-Specialists	19,142	16,793	18,500
530-2166-5225	Physical Therapy-Medicare	277	216	268
530-2166-5231	Physical Therapy-TRSL Contributions	4,383	4,467	4,921
530-2166-5430	Physical Therapy-Repairs & Maintenance	-	341	-
530-2166-5582	Physical Therapy-Travel Expense	3,949	2,625	2,000
530-2166-5610	Physical Therapy-Supplies	4,162	4,162	-
530-2168-5590	Rehabilitation Therapy-Other Services	3,949	3,267	5,000
530-2169-5112	Orientation/MobilityTeacher	-	683	
530-2169-5225	Orientation/Mobility-Medicaid	-	10	
530-2169-5231	Orientation/Mobility-TRSL Contributions	-	182	
530-2169-5430	Orientation/Mobility-Equipment Repairs	-	2,360	-
530-2169-5582	Orientation/Mobility-Travel Expense	3,949	3,928	4,000
530-2169-5610	Orientation/Mobility-Supplies	5,097	5,098	-
530-2170-5115	Student Support-Aides	-	246	
530-2170-5225	Student Support - Medicare	3	3	
530-2170-5231	Student Support-TRSL Contributions	65	65	
	<b>Total Pupil Support Services</b>	<b>863,440</b>	<b>777,771</b>	<b>524,510</b>
530-2212-5111	Program Support - Director/Supervisors	479,921	662,209	653,784
530-2212-5113	Program Support-Specialists	468,716	643,204	691,302
530-2212-5114	Program Support-Secretaries	175,696	193,839	222,000
530-2212-5210	Program Support-Group Insurance	121,750	165,320	112,451
530-2212-5225	Program Support-Medicare	15,787	16,768	22,444
530-2212-5231	Program Support-TRSL Contributions	280,463	390,390	413,265
530-2212-5550	Program Support-Printing	2,869	2,458	-
530-2212-5582	Program Support-Travel Expense	18,165	13,854	10,100
530-2212-5610	Program Support-Supplies	5,376	7,420	3,000
530-2215-5113	CTE-Specialist	80,539	91,775	98,000
530-2215-5210	CTE-Group Insurance	7,615	10,392	4,413
530-2215-5225	CTE-Medicare	1,051	1,208	1,421
530-2215-5231	CTE-TRSL Contributions	19,282	24,412	26,166
530-2220-5113	Curriculum-Specialists	125,543	71,877	89,000
530-2220-5210	Curriculum-Group Insurance	4,349	10,638	5,582
530-2220-5225	Curriculum-Medicare	4,433	931	1,570
530-2220-5231	Curriculum-TRSL Contributions	32,814	19,119	28,910
530-2231-5112	Staff Training (Regular) Teachers	-		
530-2231-5113	Staff Training(Regular) Specialist	121,363	183,271	233,400
530-2231-5123	Staff Training (Regular) Substitutes	2,369		-
530-2231-5210	Staff Training (Regular) Group Insurance	16,609	23,997	12,252
530-2231-5225	Staff Training (Regular) Medicare	1,619	2,457	3,723
530-2231-5231	Staff Training (Regular) TRSL Contributions	32,283	48,750	64,546
530-2231-5320	Staff Training (Regular) Contracts	33,093	12,000	6,000
530-2231-5582	Staff Training (Regular) Travel Expense	23,695	21,048	-
530-2231-5610	Staff Training (Regular) Supplies	-	856	-
530-2232-5123	Staff Training (Special) Substitutes	-	1,828	-

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Special Education Programs (IDEA)**  
**Special Education - IDEA Part B**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
530-2232-5150	Staff Training (Special) Stipends	49,559	4,000	-
530-2232-5225	Staff Training (Special) Medicare	731	80	-
530-2232-5231	Staff Training (Special) TRSL Contributions	14,223	1,007	-
530-2232-5240	Staff Training (Special) Tuition Reimbursement	15,796	27,724	25,000
530-2232-5320	Staff Training (Special) Contracted Services	2,500	2,500	-
530-2232-5582	Staff Training (Special) Travel Expense	65,192	102,255	25,000
530-2232-5530	Staff Training(Special) Online services	7,566	7,562	-
530-2232-5610	Staff Training (Special) Supplies	3,303	3,303	-
530-2232-5644	Staff Training(Special) Workbooks	-	-	-
	<b>Total Instructional Staff Services</b>	<b>2,234,270</b>	<b>2,768,452</b>	<b>2,753,329</b>
530-2640-5442	Equipment Rentals	7,898	5,760	5,000
	<b>Total Plant Services</b>	<b>7,898</b>	<b>5,760</b>	<b>5,000</b>
530-2731-5116	Transportation-Bus Driver Pay	37,832	40,510	48,000
530-2731-5225	Transportation-Medicare	548	525	696
530-2731-5231	Transportation-TRSL	10,064	-	-
530-2731-5233	Transportation-LSERS Contributions	8,293	10,551	12,304
530-2731-5590	Transportation-Bus Use Fees		14,226	5,000
530-2732-5115	Transportation-Bus Aides	-	2,880	-
530-2732-5225	Transportation-Medicare	-	42	-
530-2732-5233	Transportation-LSERS Contributions	-	596	-
530-2733-5730	Equipment	7,898	-	-
	<b>Total Student Transportation Services</b>	<b>64,635</b>	<b>69,330</b>	<b>66,000</b>
530-2840-5119	Technology-Specialists	22,508	23,033	30,000
530-2840-5210	Technology-Group Insurance	2,747	3,471	1,024
530-2840-5225	Technology Support-Medicare	265	304	434
530-2840-5231	Technology Support-TRSL Contributions	4,856	9,125	8,010
	<b>Total Central Services</b>	<b>30,376</b>	<b>35,933</b>	<b>39,468</b>
	<b>Total Expenditures</b>	<b>\$ 4,264,457</b>	<b>\$ 4,362,697</b>	<b>\$ 3,950,301</b>
530-5200-5933	Fund Transfer-Indirect Cost-Business Services	\$ (258,695)	\$ (265,134)	\$ (234,873)
	<b>Total Other Uses of Funds</b>	<b>\$ (258,695)</b>	<b>\$ (265,134)</b>	<b>\$ (234,873)</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Special Education Programs (IDEA)**  
**Special Education - IDEA Preschool**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
532-44532	IDEA Preschool 2016-17	\$ 63,750	\$ 30,831	\$ -
532-44532	IDEA Preschool 2017-18	67,603	-	-
532-44532	IDEA Preschool 2018-19	-	-	60,721
	<b>Total Federal Revenues</b>	<b>\$ 131,353</b>	<b>\$ 30,831</b>	<b>\$ 60,721</b>
<b>EXPENDITURES</b>				
532-1214-5112	Preschool (A.P.E.)-Teacher	\$ 6,100	\$ 180	\$ 6,100
532-1214-5225	Preschool (A.P.E.)-Medicare	95	3	95
532-1214-5231	Preschool (A.P.E.)-TRSL Contributions	1,800	48	1,800
532-1216-5112	Preschool-Teacher	1,676	1,125	1,676
532-1216-5225	Preschool-Medicare	38	16	38
532-1216-5231	Preschool-TRSL Contributions	600	299	600
532-1216-5530	Communications	1,146	1,146	
532-1216-5550	Preschool-Printing	1,819	1,819	-
532-1216-5610	Preschool-Supplies	66,947	4,094	13,322
	<b>Total Special Education Programs</b>	<b>80,221</b>	<b>8,730</b>	<b>23,631</b>
532-2152-5113	Speech Therapy-Therap/Spec/Counselor	6,903	6,903	10,200
532-2152-5225	Speech Therapy-Medicare	99	95	152
532-2152-5231	Speech Therapy-TRSL Contributions	-	-	1,900
532-2161-5113	Occupational Therapy	6,693	6,693	1,000
532-2161-5225	Occupational Therapy-Medicare	82	82	30
532-2161-5231	Occupational Therapy-TRSL Contributions	805	805	400
532-2166-5113	Physical Therapy	2,294	2,294	-
532-2166-5225	Physical Therapy-Medicare	33	33	-
	<b>Total Pupil Support Services</b>	<b>16,909</b>	<b>16,905</b>	<b>13,682</b>
532-2232-5582	Staff Training -Travel Expense	26,698	3,430	20,000
	<b>Total Instructional Staff Services</b>	<b>26,698</b>	<b>3,430</b>	<b>20,000</b>
	<b>Total Expenditures</b>	<b>\$ 123,828</b>	<b>\$ 29,065</b>	<b>\$ 57,313</b>
532-5200-5933	Fund Transfers-Indirect Cost-Business Services	\$ (7,525)	\$ (1,766)	\$ (3,408)
	<b>Total Other Uses of Funds</b>	<b>\$ (7,525)</b>	<b>\$ (1,766)</b>	<b>\$ (3,408)</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Special Education Programs (IDEA)**  
**High Cost Services - IDEA**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
553-44535	Other Special Education Program Revenue	\$ 26,180	\$ 23,985	\$ 2,195
	<b>Total Federal Revenues</b>	<b>\$ 26,180</b>	<b>\$ 23,985</b>	<b>\$ 2,195</b>
<b>EXPENDITURES</b>				
553-1210-5112	Special Education Aides	\$ 4,621	\$ 4,621	\$ -
553-1210-5225	Special Education-Medicare	65	65	-
553-1210-5231	Special Education-TRSL Contribution	2,566	371	2,195
553-1214-5112	Special Ed (A.P.E.)-Teacher	2,256	2,256	-
553-1214-5225	Special Ed (A.P.E.)-Medicare	34	34	-
553-1214-5231	Special Ed (A.P.E.)-TRSL Contributions	599	599	-
553-2152-5113	Speech Therapist	-	-	-
553-2152-5225	Speech Therapist-Medicare	-	-	-
553-2152-5231	Speech Therapist-TRSL Contributions	-	-	-
553-2161-5113	Occupational Therapist	378	378	-
553-2161-5225	Occupational Therapist-Medicare	7	7	-
553-2161-5231	Occupational Therapist-TRSL Contributions	102	102	-
553-2169-5113	Visually Impaired Specialist	12,140	12,140	-
553-2169-5225	Visually Impaired-Medicare	181	181	-
553-2169-5231	Visually Impaired-TRSL Contributions	3,231	3,231	-
	<b>Total Staff Training Services</b>	<b>26,180</b>	<b>23,985</b>	<b>2,195</b>
	<b>Total Expenditures</b>	<b>\$ 26,180</b>	<b>\$ 23,985</b>	<b>\$ 2,195</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Special Education Programs (IDEA)**  
**Jobs for America's Graduates - Aim High**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
514-44535	Other Special Education Program Revenue	\$ 60,000	\$ 59,709	\$ 60,000
	<b>Total Federal Revenues</b>	<b>\$ 60,000</b>	<b>\$ 59,709</b>	<b>\$ 60,000</b>
<b>EXPENDITURES</b>				
514-2190-5113	Pupil Support-Instructor Specialist	\$ 43,338	\$ 43,599	\$ 43,338
514-2190-5225	Pupil Support-Medicare	628	612	628
514-2190-5231	Pupil Support-TRSL Contributions	11,528	11,597	11,571
	<b>Total Pupil Support Services</b>	<b>55,494</b>	<b>55,808</b>	<b>55,537</b>
514-2232-5582	Staff Training - Travel	1,069	480	1,096
	<b>Total Instructional Staff Services</b>	<b>1,069</b>	<b>480</b>	<b>1,096</b>
	<b>Total Expenditures</b>	<b>\$ 56,563</b>	<b>\$ 56,288</b>	<b>\$ 56,633</b>
514-5200-5933	Fund Transfers-Indirect Costs-Business Services	\$ (3,437)	\$ 3,421	\$ (3,367)
	<b>Total Other Uses of Funds</b>	<b>\$ (3,437)</b>	<b>\$ (3,421)</b>	<b>\$ (3,367)</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Special Education Programs (IDEA)**  
**Formula Transition-IDEA**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
579-44535	Other Special Education Program Revenue	\$ 36,875	\$ 6,372	\$ -
	<b>Total Federal Revenues</b>	<b>\$ 36,875</b>	<b>\$ 39,125</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
579-2232-5130	Bel & Prep Mentor/Resid-Extra Duty	\$ 20,200	\$ 23,673	\$ -
579-2232-5225	Bel & Prep Mentor/Resid-Medicare	293	296	-
579-2232-5231	Bel & Prep Mentor/Resid-TRSL Contributions	5,382	5,970	-
579-2232-5320	Bel & Prep-Contracted Services	11,000	9,186	-
	<b>Total Staff Training Services</b>	<b>36,875</b>	<b>39,125</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$ 36,875</b>	<b>\$ 39,125</b>	<b>\$ -</b>
		\$ -	\$ -	\$ -
	<b>Total Other Uses of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Special Education Programs (IDEA)**  
**Believe and Prepare - Transition Support**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
580-44535	Other Special Education Program Revenue	\$ 6,372	\$ 6,372	\$ -
	<b>Total Federal Revenues</b>	<b>\$ 6,372</b>	<b>\$ 6,372</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
580-2232-5320	Staff Training-Contracted Services	6,000	6,000	-
	<b>Total Staff Training Services</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>
580-5200-5933	Fund Transfers-Indirect Costs-Business Services	\$ (372)	\$ (372)	\$ -
	<b>Total Other Uses of Funds</b>	<b>\$ (372)</b>	<b>\$ (372)</b>	<b>\$ -</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**Ouachita Parish School Board  
Annual Operating Budget  
Fiscal Year 2018-2019**

## **Other Federal Programs**

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

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

- Title II, Part A – Improving Teacher Quality
- Title II – Math & Science Partnerships
- Title III – English Language Acquisition (ELA)
- 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
- 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 2018-19**

<b>Budget Summary by Function</b>					
	2017-18			2018-19	
	Final Budget	Actual (Unaudited)	%	Budget	%
			Change		Change
<b>Revenues</b>					
Federal Revenues	\$ 2,395,081	\$ 2,370,243	-1.0%	<b>\$ 2,197,565</b>	-7.3%
Total Revenues	\$ 2,395,081	\$ 2,370,243	-1.0%	<b>\$ 2,197,565</b>	-7.3%
<b>Expenditures</b>					
Regular Education Programs	\$ 317,808	\$ 326,377	2.7%	<b>\$ 9,008</b>	-97.2%
Vocational (CTE) Programs	260,167	255,888	-1.6%	<b>224,308</b>	-12.3%
Other Instructional Programs	20,219	16,908	-16.4%	<b>76,820</b>	100.0%
Special Programs	848,892	844,737	-0.5%	<b>845,417</b>	0.1%
Pupil Support Services	14,014	7,950	-43.3%	<b>41,833</b>	426.2%
Instructional Support Services	712,364	702,439	-1.4%	<b>804,899</b>	14.6%
Business Services	115,913	116,328	0.4%	<b>104,970</b>	-9.8%
Plant Services	58,749	49,965	-15.0%	<b>44,644</b>	-10.6%
Student Transportation Services	18,035	15,081	-16.4%	<b>18,443</b>	22.3%
Facility Acquisition	28,920	34,570	19.5%	<b>27,223</b>	100.0%
Total Expenditures	\$ 2,395,081	\$ 2,370,243	-1.0%	<b>\$ 2,197,565</b>	-7.3%
Other Sources of Funds	\$ -	\$ -	0.0%	<b>\$ -</b>	0.0%
Other Uses of Funds	-	-	0.0%	-	0.0%
Total Other Sources (Uses)	\$ -	\$ -	0.0%	<b>\$ -</b>	0.0%
Net Change in Fund Balance	\$ -	\$ -	0.0%	<b>\$ -</b>	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 2018-19**

<b>Budget Summary by Object</b>					
	2017-18			2018-19	
	Final Budget	Actual (Unaudited)	%	<b>Budget</b>	%
			Change		Change
<b>Revenues</b>					
Federal Revenues	\$ 2,395,081	\$ 2,370,243	-1.0%	<b>\$ 2,197,565</b>	-7.3%
Total Revenues	\$ 2,395,081	\$ 2,370,243	-1.0%	<b>\$ 2,197,565</b>	-7.3%
<b>Expenditures</b>					
Salaries	\$ 1,248,589	\$ 1,174,716	-5.9%	<b>\$ 994,562</b>	-15.3%
Employee Benefits	433,452	489,343	12.9%	<b>433,138</b>	-11.5%
Purchased Professional Services	90,723	76,500	-15.7%	<b>136,760</b>	78.8%
Purchased Property Services	28,920	29,200	1.0%	<b>24,751</b>	0.0%
Other Purchased Services	334,032	323,528	-3.1%	<b>328,943</b>	1.7%
Supplies	219,399	229,504	4.6%	<b>245,247</b>	6.9%
Property	8,856	5,650	-100.0%	<b>9,164</b>	0.0%
Miscellaneous	31,110	41,802	34.4%	<b>25,000</b>	-40.2%
Total Expenditures	\$ 2,395,081	\$ 2,370,243	-1.0%	<b>\$ 2,197,565</b>	-7.3%
Other Sources of Funds	\$ -	\$ -	0.0%	<b>\$ -</b>	0.0%
Other Uses of Funds	-	-	0.0%	-	0.0%
Total Other Sources (Uses)	\$ -	\$ -	0.0%	<b>\$ -</b>	0.0%
Net Change in Fund Balance	\$ -	\$ -	0.0%	<b>\$ -</b>	0.0%
Beginning Fund Balance	-	-	0.0%	-	0.0%
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>	<u><b>\$ -</b></u>	<u>0.0%</u>

<b>Fund Balance Classification</b>
------------------------------------

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 - Math and Science Partnerships**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
632-44559	Other NCLB Programs 201-17	27,583	27,583	
	<b>Total Revenues</b>	<b>\$ 27,583</b>	<b>\$ 27,583</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
632-2234-5150	Staff Training-Stipend Pay	6,850	10,216	
632-2234-5225	Staff Training-Medicare	71	134	
632-2234-5231	Staff Training-TRSL Contributions	3,135	2,606	
632-2234-5320	Staff Training-Educational Services	2,900	-	
632-2234-5582	Staff Training - Travel Expense	6,580	-	
632-2234-5596	Staff Training-Interagency Lea-In State	6,420	13,000	
632-2234-5610	Staff Training - Supplies	-	-	-
632-2234-5895	Staff Training -Nonpublic Stipends	-	-	-
	<b>Total Instructional Staff Services</b>	<b>25,956</b>	<b>25,956</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$ 25,956</b>	<b>\$ 25,956</b>	<b>\$ -</b>
632-5200-5933	Fund Transfers-Indirect Costs-Business Services	(1,627)	(1,627)	
	<b>Total Other Uses of Funds</b>	<b>(1,627)</b>	<b>(1,627)</b>	<b>-</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Other Federal Programs**  
**Title II, Part A - Improving Teacher Quality**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
602-44545	Title II 2016-17	\$ 187,418	\$ 187,418	\$ -
602-44546	Title II 2017-18	735,039	765,142	-
602-44545	Title II 2018-19			691,843
	<b>Total Revenues</b>	<b>\$ 922,457</b>	<b>\$ 952,560</b>	<b>\$ 691,843</b>
<b>EXPENDITURES</b>				
602-1110-5112	Elementary-Teacher	\$ 233,623	\$ 233,085	\$ -
602-1110-5210	Elementary-Group Insurance	25,080	25,081	-
602-1110-5225	Elementary-Medicare	3,178	3,170	-
602-1110-5231	Elementary-TRSL Contributions	49,148	62,001	-
	<b>Total Regular Programs</b>	<b>311,029</b>	<b>323,337</b>	<b>-</b>
602-2234-5112	Staff Training -Teacher	560	1,690	1,000
602-2234-5113	Staff Training -Therap/Spec/Counselor	58,914	74,098	126,266
602-2234-5114	Staff Training -Clerical/Secretarial	28,885	35,690	35,722
602-2234-5123	Staff Training -Substitutes-Teacher Only	5,416	11,262	15,000
602-2234-5150	Staff Training -Stipend Pay	140,242	117,100	79,425
602-2234-5210	Staff Training -Group Insurance	5,083	6,089	18,233
602-2234-5225	Staff Training -Medicare	2,546	2,380	3,733
602-2234-5231	Staff Training -TRSL Contributions	61,337	61,146	64,507
602-2234-5240	Staff Training -Tuition Reimb	-	-	15,000
602-2234-5320	Staff Training -Educational Services	29,490	26,150	83,450
602-2234-5530	Staff Training -Communication Expense	-	2,260	-
602-2234-5550	Staff Training-Printing and Binding	400	458	-
602-2234-5582	Staff Training -Travel Expense	196,657	193,173	180,995
602-2234-5610	Staff Training -Supplies	1,832	1,352	4,686
602-2234-5895	Staff Training-Misc Non-Public Expenditures	31,110	41,802	25,000
	<b>Total Instructional Staff Services</b>	<b>562,472</b>	<b>574,650</b>	<b>653,017</b>
	<b>Total Expenditures</b>	<b>\$ 873,501</b>	<b>\$ 897,987</b>	<b>\$ 653,017</b>
602-5200-5933	Fund Transfers-Indirect Costs-Business Services	\$ (48,956)	\$ (54,573)	\$ (38,826)
	<b>Total Funds Transfers</b>	<b>\$ (48,956)</b>	<b>\$ (54,573)</b>	<b>\$ (38,826)</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Other Federal Programs**  
**Title III - English Language Acquisition (ELA)**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
603-44546	Title III 2016-17	\$ 21,324	\$ 21,324	\$ -
603-44546	Title III 2017-18	591	776	\$ -
603-44546	Title III 2018-19	-	-	27,244
	<b>Total Revenues</b>	<b>\$ 21,915</b>	<b>\$ 22,100</b>	<b>\$ 27,244</b>
<b>EXPENDITURES</b>				
603-1520-5112	Teacher	-	-	2,000
603-1520-5225	Medicare	-	-	29
603-1520-5231	TRSL Contributions	-	-	505
603-1520-5530	ELA-Communications	8,756	8,756	3,000
603-1520-5610	ELA-Supplies	5,693	5,693	7,147
603-1520-561020	Tech Supplies	1,244	1,244	-
603-1520-561520	Tech Supplies-Inventory	1,285	1,285	-
	<b>Total Special Programs</b>	<b>16,978</b>	<b>16,978</b>	<b>12,681</b>
603-2180-5119	Family Support-Other Salaries	-	-	2,000
603-2180-5225	Family Support-Medicare	-	-	29
603-2180-5320	Educational Services	57	57	-
603-2180-5582	Family Support-Travel Expense	-	-	-
603-2180-5530	Communications	119	124	-
	<b>Total Pupil Support Services</b>	<b>176</b>	<b>181</b>	<b>2,029</b>
603-2234-5123	Substitutes-Teacher Only	1,293	1,293	-
603-2234-5150	Staff Training -Stipend Pay	-	-	-
603-2234-5225	Staff Training -Medicare	19	19	-
603-2234-5231	Staff Training -TRSL Contributions	44	44	-
603-2234-5320	Staff Training -Educational Services	2,500	2,500	8,000
603-2234-5582	Staff Training -Travel Expense	475	475	4,000
	<b>Total Instructional Staff Services</b>	<b>4,331</b>	<b>4,331</b>	<b>12,000</b>
603-2721-5116	Transportation-Bus Driver	-	100	-
603-2721-5225	Transportation-Medicare	-	1	-
603-2721-5233	Transportation-LSERS Contributions	-	28	-
603-2721-5590	Transportation-Misc Purchased Services	-	48	-
	<b>Total Service Staff Services</b>	<b>-</b>	<b>177</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$ 21,485</b>	<b>\$ 21,667</b>	<b>\$ 26,710</b>
603-5200-5933	Fund Transfers-Indirect Costs-Business Services	\$ (430)	\$ (433)	\$ (534)
	<b>Total Other Uses of Funds</b>	<b>\$ (430)</b>	<b>\$ (433)</b>	<b>\$ (534)</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Other Federal Programs**  
**Title IV-A SSAE**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
604-44559	Title IV-A 2017-18	\$ 91,973	\$ 66,021	\$ 144,582
	<b>Total Revenues</b>	<b>\$ 91,973</b>	<b>\$ 66,021</b>	<b>\$ 144,582</b>
<b>EXPENDITURES</b>				
604-1130-5320	Educational Services	\$ 1,779	\$ 1,000	\$ 2,500
604-1130-5530	Secondary-Communications & Online Svcs	\$ 5,000	\$ 2,040	\$ 6,508
	<b>Total Regular Programs</b>	<b>6,779</b>	<b>3,040</b>	<b>9,008</b>
604-1300-5530	CTE-Communications & Online Svcs	3,465	3,618	6,000
	<b>Total Career &amp; Technical Education Programs</b>	<b>3,465</b>	<b>3,618</b>	<b>6,000</b>
604-1490-5320	Other Instructional-Contracted Services	3,000	350	11,000
604-1490-5590	Misc Purchased Service	10,000	10,063	33,000
604-1490-5610	Other Instructional-Supplies	5,563	4,539	5,624
604-1490-561520	Tech Supplies-Inventory	-	300	-
	<b>Total Other Instructional Programs</b>	<b>18,563</b>	<b>15,252</b>	<b>49,624</b>
604-2190-5320	Educational Services	1,338	1,093	1,705
604-2190-5610	Supplies	10,000	4,176	35,599
	<b>Total Pupil Support Services</b>	<b>11,338</b>	<b>5,269</b>	<b>37,304</b>
604-2234-5123	Staff Training -Substitute Pay	1,000	600	2,800
604-2234-5150	Staff Training -Stipend Pay	21,148	14,758	35,000
604-2234-5225	Staff Training -Medicare	380	206	549
604-2234-5231	Staff Training -TRSL Contributions	5,891	3,828	10,092
604-2234-5320	Staff Training-Educational Services	4,000	3,244	7,000
604-2234-5582	Travel	3,210	3,210	3,589
604-2234-561520	Staff Training-Inventory/Tech Supplies	8,205	8,205	8,205
	<b>Total Instructional Staff Services</b>	<b>43,834</b>	<b>34,051</b>	<b>67,235</b>
604-2721-5116	Transportaton- Bus Driver	-	540	-
604-2721-5225	Transportaton-Medicaid	-	6	-
604-2721-5233	Transportation-LSERS Contributions	-	138	-
604-2721-5590	Transportation-Misc Purchased Services	150	325	-
	<b>Total Student Transportation Services</b>	<b>150</b>	<b>1,009</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$ 84,129</b>	<b>\$ 62,239</b>	<b>\$ 169,171</b>
604-5200-5933	Fund Transfers-Indirect Costs-Business Services	\$ (7,844)	\$ (3,782)	\$ (10,058)
	<b>Total Other Uses of Funds</b>	<b>\$ (7,844)</b>	<b>\$ (3,782)</b>	<b>\$ (10,058)</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Other Federal Programs**  
**Career & Technical Education - Basic Grant to States**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
510-44510	Career & Technical Education 2016-17	\$ 13,872	\$ 13,872	\$ -
510-44510	Career & Technical Education 2017-18	\$ 226,982	\$ 226,982	\$ -
510-44510	Career & Technical Education 2018-19	-	-	211,658
	<b>Total Federal Revenues</b>	<b>\$ 240,854</b>	<b>\$ 240,854</b>	<b>\$ 211,658</b>
<b>EXPENDITURES</b>				
510-1300-5320	CTE Educational Services	\$ -	\$ -	\$ -
510-1300-5530	Communications	26,176	26,176	27,000
510-1300-553020	Data/Online Services	216	216	-
510-1300-5610	CTE Supplies	-	-	63,583
510-1300-5615	Inventory/Supplies	-	-	46,687
510-1310-5610	Agriculture-Supplies	19,907	19,907	-
510-1310-561020	Tech Supplies	129	129	-
510-1340-561520	Tech Supplies/Inventory	6,734	6,734	-
510-1360-5530	Business Education-Online Services	29,071	29,071	44,600
510-1360-553020	Data/Online Services	12,054	12,054	-
510-1360-561020	Tech Supplies	1,224	1,224	-
510-1360-561520	Tech Supplies/Inventory	111,906	111,906	-
510-1370-5225	Health Science-Medicare	94	-	-
510-1370-5231	Health Science-TRSL Contributions	153	-	-
510-1370-5610	Health Science-Supplies	1,577	1,577	-
510-1370-5615	Inventory/Supplies	-	2,926	-
510-1395-561020	Tech Supplies	325	441	-
510-1395-561520	Tech Supplies/Inventory	-	3,494	-
	<b>Total Career &amp; Technical Education Programs</b>	<b>209,566</b>	<b>215,855</b>	<b>181,870</b>
510-2122-5339	Student Assessments-Contracted Services	2,500	2,500	2,500
	<b>Total Pupil Support Services</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
510-2215-5582	Administration-Travel Expense	2,000	245	2,500
510-2235-5123	CTE Staff Training-Substitutes	5,000	795	3,000
510-2235-5150	CTE Staff Training-Stipend Pay	-	-	-
510-2235-5225	CTE Staff Training-Medicare	73	12	44
510-2235-5231	CTE Staff Training-TRSL Contributions	1,330	84	801
510-2235-5530	Communications	-	500	-
510-2235-5582	CTE Staff Training-Travel Expense	2,500	6,968	2,500
	<b>Total Instructional Staff Training</b>	<b>10,903</b>	<b>8,604</b>	<b>8,845</b>
510-2721-5116	Transportation-Bus Driver Pay	10,007	6,900	10,007
510-2721-5225	Transportation-Medicare	146	87	146
510-2721-5233	Transportation-LSERS Contributions	2,732	1,833	3,290
510-2721-5590	Transportation-Bus Use Fees	5,000	5,075	5,000
	<b>Total Student Transportation Services</b>	<b>17,885</b>	<b>13,895</b>	<b>18,443</b>
	<b>Total Expenditures</b>	<b>\$ 240,854</b>	<b>\$ 240,854</b>	<b>\$ 211,658</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Other Federal Programs**  
**Career & Technical Education - Basic Grant to States**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
	<b>Net Change in Fund Balance</b>	\$ -	\$ -	\$ -
	<b>Beginning Fund Balance</b>	-	-	-
	<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Other Federal Programs**  
**Jobs for America's Graduates - TANF (1) Employ**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
513-44590	Temporary Assistance for Needy Families	\$ 35,471	\$ 39,052	\$ 39,052
	<b>Total Federal Revenues</b>	<b>\$ 35,471</b>	<b>\$ 39,052</b>	<b>\$ 39,052</b>
<b>EXPENDITURES</b>				
513-1390-5113	Employ-Instructor Specialist	\$ 21,822	\$ 25,781	\$ 24,876
513-1390-5210	Employ-Group Insurance	3,657	2,668	4,561
513-1390-5225	Employ-Medicare	324	393	359
513-1390-5231	Employ-TRSL Contributions	5,804	7,573	6,642
	<b>Total Career &amp; Technical Education Programs</b>	<b>31,607</b>	<b>36,415</b>	<b>36,438</b>
513-2231-5582	Travel	1,000	400	422
	<b>Total Staff Travel</b>	<b>1,000</b>	<b>400</b>	<b>422</b>
	<b>Total Expenditures</b>	<b>\$ 32,607</b>	<b>\$ 36,815</b>	<b>\$ 36,860</b>
513-5200-5933	Fund Transfers-Indirect Costs-Business Services	\$ (2,864)	\$ (2,237)	\$ (2,192)
	<b>Total Other Uses of Funds</b>	<b>\$ (2,864)</b>	<b>\$ (2,237)</b>	<b>\$ (2,192)</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Other Federal Programs**  
**Education for Homeless Children and Youth**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
674-44559	Homeless 2016-17	\$ 11,094	\$ 4,352	\$ -
674-44559	Homeless 2017-18	-		-
674-44559	Homeless 2018-19	-	-	6,742
	<b>Total Federal Revenues</b>	<b>\$ 11,094</b>	<b>\$ 4,352</b>	<b>\$ 6,742</b>
<b>EXPENDITURES</b>				
674-1510-5115	NCLB-Aides	-	-	-
674-1510-5225	NCLB-Medicare	-	-	-
674-1510-5231	NCLB-TRSL Contributions	-	-	-
674-1510-5590	Misc Purchased Service	2,000	1,700	300
674-1510-5610	NCLB-Supplies	6,258	2,403	3,855
	<b>Total Special Programs</b>	<b>8,258</b>	<b>4,103</b>	<b>4,155</b>
674-2234-5582	Staff Training -Travel Expense	2,200	-	2,200
	<b>Total Instructional Staff Services</b>	<b>2,200</b>	<b>-</b>	<b>2,200</b>
674-2721-5116	Transportation-Bus Driver Pay	-		-
674-2721-5225	Transportation-Medicare	-		-
674-2721-5233	Transportation-LSERS Contributions	-		-
	<b>Total Student Transportation Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$ 10,458</b>	<b>\$ 4,103</b>	<b>\$ 6,355</b>
674-5200-5933	Fund Transfers-Indirect Costs-Business Services	(636)	(249)	(387)
	<b>Total Other Uses of Funds</b>	<b>\$ (636)</b>	<b>\$ (249)</b>	<b>\$ (387)</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Other Federal Programs**  
**TANF - The Cecil J. Picard LA 4 Early Childhood Program**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
570-44570	TANF-LA-4 Preschool	\$ 873,712	\$ 873,712	\$ 877,846
	<b>Total Federal Revenues</b>	<b>\$ 873,712</b>	<b>\$ 873,712</b>	<b>\$ 877,846</b>
<b>EXPENDITURES</b>				
570-1530-5112	Preschool -Teacher	\$ 414,306	\$ 412,716	\$ 414,306
570-1530-5115	Preschool -Aides	153,734	137,183	153,734
570-1530-5210	Preschool -Group Insurance	96,282	122,207	100,638
570-1530-5211	State Life	-	25	-
570-1530-5212	KMG Life Insurance	-	106	-
570-1530-5213	HRA 1000	-	700	-
570-1530-5214	HAS 775	-	113	-
570-1530-5225	Preschool -Medicare	8,236	6,843	8,236
570-1530-5231	Preschool -TRSL Contributions	151,098	143,763	151,667
	<b>Total Special Programs</b>	<b>823,656</b>	<b>823,656</b>	<b>828,581</b>
	<b>Total Expenditures</b>	<b>823,656</b>	<b>823,656</b>	<b>828,581</b>
570-5200-5933	Fund Transfers-Indirect Costs-Business Services	\$ (50,056)	\$ (50,056)	\$ (49,265)
	<b>Total Other Uses of Funds</b>	<b>\$ (50,056)</b>	<b>\$ (50,056)</b>	<b>\$ (49,265)</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Other Federal Programs**  
**Safe Routes to Schools (SR2S)**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
585-44590	Other Restricted Grants-Shady Grove	\$ 34,310	\$ 41,080	\$ 40,442
586-44590	Other Restricted Grants-Jack Hayes	68,648	26,886	41,762
587-44590	Other Restricted Grants-Riser Elementary	84,296	18,226	18,859
	<b>Total Federal Revenues</b>	<b>\$ 187,254</b>	<b>\$ 86,192</b>	<b>\$ 101,063</b>
<b>EXPENDITURES</b>				
585-1490-5530	SR2S-Communication	-	-	-
585-1490-5550	Printing & Binding	820	-	820
585-1490-5610	Supplies	14,100	-	14,100
585-1490-5631	Purchased Food	-	-	-
586-1490-5610	SR2S-Supplies	13,887	1,656	12,231
587-1490-5550	Printing & Binding	45	-	45
	<b>Total Other Instructional Programs</b>	<b>28,852</b>	<b>1,656</b>	<b>27,196</b>
585-2219-5113	Therap/Spec/Counselor	-	-	2,000
585-2239-5113	Therap/Spec/Counselor	2,000	-	-
	<b>Total Pupil Support Services</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>
585-2620-5430	Repairs & Maintenance	-	280	-
586-2661-5550	School Safety-Printing	300	-	300
585-2661-5610	School Safety-Supplies	8,632	3,735	4,089
585-2661-5615	School Safety-Inventory/Supplies	26,516	16,404	10,260
586-2661-5610	School Safety-Supplies	8,798	3,756	5,043
586-2661-5615	School Safety-Inventory/Supplies	31,703	7,564	24,139
586-2662-5300	School Security-Contracted Services	-	-	-
587-2661-5610	Supplies	2,706	1,991	-
587-2661-5615	Inventory/Supplies	7,478	16,236	-
587-2661-5730	Equipment	8,856	-	813
	<b>Total Plant Services</b>	<b>94,989</b>	<b>49,966</b>	<b>44,644</b>
585-4200-5450	Land Improvements-Construction	15,453	15,010	823
585-4200-5710	Land Improvements-Construction	14,000	5,650	8,350
586-4200-5450	Land Improvements-Construction	13,960	13,910	50
587-4200-5450	Land Improvements-Construction	18,000	-	18,000
	<b>Total Facility Acquisition and Construction</b>	<b>61,413</b>	<b>34,570</b>	<b>27,223</b>
	<b>Total Expenditures</b>	<b>\$ 187,254</b>	<b>\$ 86,192</b>	<b>\$ 101,063</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Other Federal Programs**  
**Striving Readers Comprehensive Literacy - Writing Grant**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
608-44559	LA SRCL Program - Writing Grant	\$ 628	\$ 628	\$ -
	<b>Total Federal Revenues</b>	<b>\$ 628</b>	<b>\$ 628</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
608-2234-5123	Staff Training-Substitute Pay	\$ -	\$ -	\$ -
608-2234-5150	Staff Training-Stipend Pay	-	-	-
608-2234-5225	Staff Training-Medicare	-	-	-
608-2234-5231	Staff Training-TRSL Contributions	-	-	-
608-2234-5320	Staff Training-Educational Services	-	-	-
608-2234-5582	Staff Training-Travel Expense	-	-	-
608-2234-5610	Staff Training-Supplies	628	628	-
	<b>Total Instructional Staff Services</b>	<b>628</b>	<b>628</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$ 628</b>	<b>\$ 628</b>	<b>\$ -</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - Other Federal Programs**  
**Believe and Succeed - 1003g SIG**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
686-44559	Believe and Succeed	\$ 65,540	\$ 57,191	\$ 62,888
	<b>Total Federal Revenues</b>	<b>\$ 65,540</b>	<b>\$ 57,191</b>	<b>\$ 62,888</b>
<b>EXPENDITURES</b>				
686-2214-5130	Program Support-Extra Duty Pay	\$ 9,364	\$ 8,315	\$ 10,000
686-2214-5225	Program Support-Medicare	210	113	244
686-2214-5231	Program Support-TRSL Contributions	2,407	2,212	4,536
686-2214-5430	Repairs & Maintenance	-	-	5,878
686-2220-5320	Curriculum-Contracted Services	6,667	5,000	1,960
686-2234-5150	Staff Training -Stipend Pay	-	-	9,138
686-2234-5225	Staff Training -Medicare	-	-	132
686-2234-5231	Staff Training -TRSL Contributions	-	-	2,483
686-2234-5320	Staff Training-Educational Services	39,392	34,606	18,645
686-2234-5582	Staff Training -Travel Expense	4,000	3,573	6,164
	<b>Total Instructional Staff Services</b>	<b>62,040</b>	<b>53,819</b>	<b>59,180</b>
	<b>Total Expenditures</b>	<b>\$ 62,040</b>	<b>\$ 53,819</b>	<b>\$ 59,180</b>
686-5200-5933	Fund Transfers-Indirect Costs-Business Services	\$ (3,500)	\$ (3,372)	\$ (3,708)
	<b>Total Other Uses of Funds</b>	<b>\$ (3,500)</b>	<b>\$ (3,372)</b>	<b>\$ (3,708)</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board  
Annual Operating Budget  
Fiscal Year 2018-19**

**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) Believe and Prepare – Formula Transition
- 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 2018-19**

<b>Budget Summary by Function</b>					
	2017-18			2018-19	
	Final Budget	Actual (Unaudited)	% Change	<b>Budget</b>	%
<b>Revenues</b>					
Local Revenues	\$ 810,000	\$ 985,085	21.6%	<b>\$ 1,187,838</b>	20.6%
State Revenues	<u>1,140,817</u>	<u>1,120,936</u>	-1.7%	<b><u>964,747</u></b>	-13.9%
Total Revenues	<b>\$ 1,950,817</b>	<b>\$ 2,106,021</b>	8.0%	<b>\$ 2,152,585</b>	2.2%
<b>Expenditures</b>					
Regular Education Programs	\$ 49,807	\$ 51,738	3.9%	<b>\$ -</b>	-100.0%
Special Education Programs	169,500	152,844	-9.8%	<b>169,500</b>	10.9%
Vocational (CTE) Programs	20,000	12,348	-38.3%	-	-100.0%
Other Instructional Programs	36,364	44,756	23.1%	-	-100.0%
Special Programs	955,141	930,626	-2.6%	<b>964,747</b>	3.7%
Pupil Support Services	401,658	329,074	-18.1%	<b>433,123</b>	31.6%
Instructional Support Services	429,669	332,649	-22.6%	<b>350,264</b>	5.3%
General Administration	100	-	-100.0%	-	0.0%
Plant Services	14,311	39,074	173.0%	<b>14,311</b>	-63.4%
Student Transportation Services	196,307	183,807	-6.4%	<b>196,307</b>	6.8%
Central Services	<u>-</u>	<u>2,030</u>	100.0%	<b><u>2,000</u></b>	-1.5%
Total Expenditures	<b>\$ 2,272,857</b>	<b>\$ 2,078,946</b>	-8.5%	<b>\$ 2,130,252</b>	2.5%
Other Sources of Funds	\$ -	\$ -	0.0%	<b>\$ -</b>	0.0%
Other Uses of Funds	<u>(482,816)</u>	<u>(483,426)</u>	0.0%	<u>-</u>	0.0%
Total Other Sources (Uses)	<b>\$ (482,816)</b>	<b>\$ (483,426)</b>	0.0%	<b>\$ -</b>	0.0%
Net Change in Fund Balance	(804,856)	(456,351)	-43.3%	<b>22,333</b>	-104.9%
Beginning Fund Balance	<u>3,737,944</u>	<u>3,737,944</u>	0.0%	<b><u>3,281,593</u></b>	-12.2%
Ending Fund Balance	<b><u>\$ 2,933,088</u></b>	<b><u>\$ 3,281,593</u></b>	11.9%	<b><u>\$ 3,303,926</u></b>	0.7%

**Ouachita Parish School Board  
Special Revenue Fund  
State Grant Programs - Combined Budget  
Fiscal Year 2018-19**

<b>Budget Summary by Object</b>					
	2017-18			2018-19	
	Final Budget	Actual (Unaudited)	%	Budget	%
			Change		Change
<b>Revenues</b>					
Local Revenues	\$ 810,000	\$ 985,085	21.6%	<b>\$ 1,187,838</b>	20.6%
State Revenues	<u>1,140,817</u>	<u>1,120,936</u>	<u>-1.7%</u>	<u><b>964,747</b></u>	<u>-13.9%</u>
Total Revenues	<b>\$ 1,950,817</b>	<b>\$ 2,106,021</b>	<b>8.0%</b>	<b>\$ 2,152,585</b>	<b>2.2%</b>
<b>Expenditures</b>					
Salaries	\$ 1,001,064	\$ 946,568	-5.4%	<b>\$ 960,179</b>	1.4%
Employee Benefits	371,138	347,658	-6.3%	<b>378,559</b>	8.9%
Purchased Professional Services	263,327	199,998	-24.0%	<b>201,202</b>	0.6%
Purchased Property Services	23,111	19,065	-17.5%	<b>26,111</b>	37.0%
Other Purchased Services	139,031	124,783	-10.2%	<b>125,331</b>	0.4%
Supplies	206,255	179,147	-13.1%	<b>211,563</b>	18.1%
Property & Equipment	223,807	216,354	-3.3%	<b>223,807</b>	3.4%
Miscellaneous	<u>45,124</u>	<u>45,373</u>	<u>0.6%</u>	<u><b>3,500</b></u>	<u>-92.3%</u>
Total Expenditures	<b>\$ 2,272,857</b>	<b>\$ 2,078,946</b>	<b>-8.5%</b>	<b>\$ 2,130,252</b>	<b>2.5%</b>
Other Sources of Funds	\$ -	\$ -	0.0%	<b>\$ -</b>	0.0%
Other Uses of Funds	<u>(482,816)</u>	<u>(483,426)</u>	<u>0.1%</u>	<u>-</u>	<u>-100.0%</u>
Total Other Sources (Uses)	<b>\$ (482,816)</b>	<b>\$ (483,426)</b>	<b>0.0%</b>	<b>\$ -</b>	<b>-100.0%</b>
Net Change in Fund Balance	(804,856)	(456,351)	-43.3%	<b>22,333</b>	-104.9%
Beginning Fund Balance	<u>3,737,944</u>	<u>3,737,944</u>	<u>0.0%</u>	<u><b>3,281,593</b></u>	<u>-12.2%</u>
Ending Fund Balance	<u><b>\$ 2,933,088</b></u>	<u><b>\$ 3,281,593</b></u>	<u><b>11.9%</b></u>	<u><b>\$ 3,303,926</b></u>	<u><b>0.7%</b></u>

<b>Fund Balance Classification</b>					
<b>Restricted Fund Balance</b>					
Medicaid Direct Services	\$ 2,323,985	\$ 2,696,466	16.0%	<b>\$ 2,696,466</b>	0.0%
<b>Assigned Fund Balance</b>					
Kid-Med Reimbursements	<u>609,103</u>	<u>585,127</u>	<u>-3.9%</u>	<u><b>607,460</b></u>	<u>3.8%</u>
Total Ending Fund Balance	<u><b>\$ 2,933,088</b></u>	<u><b>\$ 3,281,593</b></u>	<u><b>11.9%</b></u>	<u><b>\$ 3,303,926</b></u>	<u><b>0.7%</b></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 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
759-43290	Restricted State Grants	\$ 103,927	\$ 107,352	\$ -
	<b>Total State Revenues</b>	<b>\$ 103,927</b>	<b>\$ 107,352</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
759-1100-5123	Regular Programs-Substitutes	\$ 6,000	\$ 7,653	\$ -
759-1100-5225	Regular Programs-Medicare	87	118	-
759-1100-5231	Regular Programs-TRSL Contributions	1,596	1,244	-
	<b>Total Regular Programs</b>	<b>7,683</b>	<b>9,015</b>	<b>-</b>
759-1300-5530	CTE Programs-Communications	13,000	11,495	-
759-1300-5610	CTE Programs-Supplies	7,000	853	-
	<b>Total CTE Programs</b>	<b>20,000</b>	<b>12,348</b>	<b>-</b>
759-1470-5112	Summer School-Teacher	-	17,947	-
759-1470-5225	Summer School-Medicare	-	260	-
759-1470-5231	Summer School-TRSL Contributions	-	4,443	-
759-1490-5112	Other Instructional-Teacher	26,600	18,060	-
759-1490-5115	Other Instructional-Aides	1,303	1,303	-
759-1490-5225	Other Instructional-Medicare	386	281	-
759-1490-5231	Other Instructional-TRSL Contributions	7,075	2,038	-
759-1490-5610	Other Instructional-Supplies	1,000	424	-
	<b>Total Other Instructional Programs</b>	<b>36,364</b>	<b>44,756</b>	<b>-</b>
759-2211-5320	Reg Ed-/Sec Program-Contracted Svcs	5,500	4,767	-
759-2211-5550	Reg Ed-/Sec Program-Printing	500	1,439	-
759-2231-5112	Staff Training - Instruction	1,680	1,680	-
759-2231-5130	Staff Training -Extra Duty Pay	300	309	-
759-2231-5150	Staff Training -Stipend Pay	10,000	8,075	-
759-2231-5225	Staff Training -Medicare	200	132	-
759-2231-5231	Staff Training -TRSL Contributions	4,000	2,588	-
759-2231-5320	Staff Training -Educational Services	17,000	21,320	-
759-2231-5550	Printing & Binding	100	4	-
759-2231-5582	Staff Training-Travel Expense	100	655	-
759-2231-5610	Staff Training - Supplies	500	264	-
	<b>Total Instructional Staff Services</b>	<b>39,880</b>	<b>41,233</b>	<b>-</b>
759-2620-5116	Building Operations-Service Workers	-	-	-
759-2620-5225	Building Operations-Medicare	-	-	-
759-2620-5233	Building Operations-LSERS Contributions	-	-	-
759-2640-5442	Equipment Rental	-	-	-
	<b>Total Plant Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
759-2721-5116	Transportation-Service Workers	-	-	-
759-2721-5225	Transportation-Medicare	-	-	-
759-2721-5233	Transportation-LSERS Contributions	-	-	-
759-2721-5590	Transportation-Misc Purchased Service	-	-	-
	<b>Total Student Transportation Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$ 103,927</b>	<b>\$ 107,352</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - State Grant Programs**  
**Education Excellence Funds**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
	<b>Net Change in Fund Balance</b>	\$ -	\$ -	\$ -
	<b>Beginning Fund Balance</b>	-	-	-
	<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - State Grant Programs**  
**Cecil J. Picard LA-4 Early Childhood Education Program**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
771-43240	State LA-4 Preschool Grant	\$ 738,894	\$ 729,288	\$ 738,894
	<b>Total State Revenues</b>	<b>\$ 738,894</b>	<b>\$ 729,288</b>	<b>\$ 738,894</b>
<b>EXPENDITURES</b>				
771-1530-5112	Preschool -Teacher	\$ 323,674	\$ 326,727	\$ 323,674
771-1530-5115	Preschool -Aides	123,876	118,913	123,876
771-1530-5210	Preschool -Group Insurance	81,570	85,065	90,728
771-1530-5211	Preschool-State Life	-	49	-
771-1530-5212	Preschool-KMG Life	-	69	-
771-1530-5214	Preschool-HSA775	-	113	-
771-1530-5225	Preschool -Medicare	6,489	5,697	6,489
771-1530-5231	Preschool -TRSL Contributions	119,048	114,982	119,496
771-1530-5569	Preschool -Other Tuition	74,631	77,673	74,631
	<b>Total Special Programs</b>	<b>729,288</b>	<b>729,288</b>	<b>738,894</b>
	<b>Total Expenditures</b>	<b>\$ 729,288</b>	<b>\$ 729,288</b>	<b>\$ 738,894</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - State Grant Programs**  
**8(g) Block - Preschool**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
703-43220	8G Preschool	\$ 225,853	\$ 201,338	\$ 225,853
	<b>Total State Revenues</b>	<b>\$ 225,853</b>	<b>\$ 201,338</b>	<b>\$ 225,853</b>
<b>EXPENDITURES</b>				
703-1530-5112	Preschool -Teacher	\$ 116,538	\$ 105,297	\$ 108,536
703-1530-5115	Preschool -Aides	42,876	33,961	40,876
703-1530-5210	Preschool -Group Insurance	20,568	22,140	20,418
703-1530-5225	Preschool -Medicare	2,312	1,743	2,167
703-1530-5231	Preschool -TRSL Contributions	42,404	37,043	39,893
703-1530-5610	Preschool -Supplies	1,155	588	13,963
703-1530-561020	Preschool-Tech Supplies	-	566	-
	<b>Total Special Programs</b>	<b>225,853</b>	<b>201,338</b>	<b>225,853</b>
	<b>Total Expenditures</b>	<b>\$ 225,853</b>	<b>\$ 201,338</b>	<b>\$ 225,853</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - State Grant Programs**  
**Formula Transition - 8(g)**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
712-43220	8g Formula Transition	\$ 39,625	\$ 39,625	\$ -
	<b>Total State Revenues</b>	<b>\$ 39,625</b>	<b>\$ 39,625</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
712-2231-5320	Contracted Services	\$ 39,625	\$ 39,625	\$ -
	<b>Total Instructional Programs</b>	<b>39,625</b>	<b>39,625</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$ 39,625</b>	<b>\$ 39,625</b>	<b>\$ -</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - State Grant Programs**  
**Non-Public Assistance Textbooks**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
785-43255	Non-Public Assistance-Textbooks	\$ 44,617	\$ 43,333	\$ -
	<b>Total State Revenues</b>	<b>\$ 44,617</b>	<b>\$ 43,333</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
785-1100-5895	Non-Public School Textbooks	\$ 42,124	\$ 42,723	\$ -
	<b>Total Regular Programs</b>	<b>42,124</b>	<b>42,723</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>\$ 42,124</b>	<b>\$ 42,723</b>	<b>\$ -</b>
785-5200-5933	Fund Transfers-Indirect Costs	(2,493)	(610)	-
	<b>Total Other Uses of Funds</b>	<b>(2,493)</b>	<b>(610)</b>	<b>-</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - State Grant Programs**  
**Medicaid Direct Services**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
131-41991	Medicaid - Direct Service Reimbursements	\$ 967,480	\$ 764,751	\$ 967,505
	<b>Total Local Revenues</b>	<b>\$ 967,480</b>	<b>\$ 764,751</b>	<b>\$ 967,505</b>
<b>EXPENDITURES</b>				
131-1210-5430	Special Ed-Repairs & Maintenance Svcs	\$ 10,000	\$ 3,801	\$ 10,000
131-1210-5530	Special Ed-Communication Expense	20,000	11,750	20,000
131-1210-5582	Special Ed-Travel	-	1,519	-
131-1210-5610	Special Ed-Supplies	124,000	135,624	124,000
131-1210-5730	Special Ed-Equipment	15,000	-	15,000
131-1210-5810	Special Ed-Dues & Fees	500	150	500
	<b>Total Special Education Programs</b>	<b>169,500</b>	<b>152,844</b>	<b>169,500</b>
131-2140-5114	Psych & Ed Assess Svc-Clerical/Secretarial	55,374	28,151	55,374
131-2140-5210	Psych & Ed Assess Svc-Group Insurance	19,779	11,049	19,779
131-2140-5225	Psych & Ed Assess Svc-Medicare	629	315	629
131-2140-5231	Psych & Ed Assess Svc-TRSL Contributions	14,729	7,488	14,729
131-2143-5124	Psychology Services-Substitutes	15,000	-	15,000
131-2143-5225	Psychology Services-Medicare	250	-	250
131-2152-5290	Speech Pathology Services-Other Benefits	10,600	9,348	10,600
131-2154-5115	Interpretive Services-Aides	13,870	15,341	13,870
131-2154-5225	Interpretive Services-Medicare	225	222	250
131-2154-5231	Interpretive Services-TRSL Contributions	4,115	4,081	4,115
131-2160-5610	Occupational Therapy Supplies	6,500	-	6,500
131-2161-5290	Occupational Therapy-Other Benefits	300	300	300
131-2166-5113	Physical Therapy Services-Therapist	93,176	85,252	93,176
131-2166-5225	Physical Therapy Services-Medicare	1,351	1,236	1,351
131-2166-5290	Physical Therapy Services-Other Benefits	300	-	300
131-2166-5610	Physical Therapy -Supplies	900	-	900
	<b>Total Pupil Support Services</b>	<b>237,098</b>	<b>162,783</b>	<b>237,123</b>
131-2212-5113	Special Ed Programs-Therap/Spec/Counselor	67,231	61,658	67,231
131-2212-5114	Special Ed Programs-Clerical/Secretarial	28,566	28,141	28,566
131-2212-5210	Special Ed Programs-Group Insurance	4,800	4,800	4,800
131-2212-5225	Special Ed Programs-Medicare	1,200	1,269	1,200
131-2212-5231	Special Ed Programs-TRSL Contributions	26,065	23,887	26,065
131-2212-5340	Special Ed Programs-Technical Services	151,202	86,427	151,202
131-2212-5610	Special Ed Programs-Supplies	24,000	15,671	19,000
131-2212-5615	Special Ed Programs-Inventory/Supplies	-	4,415	5,000
131-2212-5730	Special Ed Programs-Equipment	25,000	6,999	25,000
131-2232-5240	Staff Training-Tuition Reimbursement	-	2,550	-
131-2232-5582	Staff Training-Travel Expense	20,000	15,672	20,000
131-2232-5610	Staff Training-Supplies	2,200	302	2,200
	<b>Total Instructional Staff Services</b>	<b>350,264</b>	<b>251,791</b>	<b>350,264</b>
131-2620-5430	Building Operations-Repairs & Maintenance	3,000	2,243	3,000

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - State Grant Programs**  
**Medicaid Direct Services**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
131-2620-5441	Building Operations-Renting Land & Buildings	10,111	10,111	10,111
131-2620-5530	Building Operations-Communications	1,200	1,172	1,200
	<b>Total Plant Services</b>	<b>14,311</b>	<b>13,526</b>	<b>14,311</b>
131-2731-5610	Transportation Services-Supplies	12,500	-	12,500
131-2731-5730	Transportation Services-Equipment	183,807	183,807	183,807
	<b>Total Transportation Services</b>	<b>196,307</b>	<b>183,807</b>	<b>196,307</b>
	<b>Total Expenditures</b>	<b>\$ 967,480</b>	<b>\$ 764,751</b>	<b>\$ 967,505</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>2,696,465</b>	<b>2,383,187</b>	<b>2,383,187</b>
	<b>Ending Fund Balance</b>	<b>\$ 2,696,465</b>	<b>\$ 2,383,187</b>	<b>\$ 2,383,187</b>

**Ouachita Parish School Board**  
**Special Revenue Fund Budget - State Grant Programs**  
**Medicaid - Kid-Med Services**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
132-41992	School Nurses - Kidmed	\$ 215,000	\$ 220,334	\$ 220,333
	<b>Total Local Revenues</b>	<b>\$ 215,000</b>	<b>\$ 220,334</b>	<b>\$ 220,333</b>
<b>EXPENDITURES</b>				
132-2130-5340	Health Services-Technical Services	\$ 50,000	\$ 47,859	\$ 50,000
132-2130-5430	Health Services-Repairs & Maintenance	-	2,910	3,000
132-2130-5524	Health Services -Errors & Omissions Insurance	4,000	163	4,000
132-2130-5550	Health Services-Printing	500	516	500
132-2130-5582	Health Services-Travel Expense	5,000	2,725	5,000
132-2130-5610	Health Services-Supplies	15,000	15,658	16,000
132-2130-561020	Health Services-Tech Supplies	1,500	1,140	1,500
132-2130-5615	Health Services-Inventory/Supplies	10,000	3,643	10,000
132-2130-5810	Health Services-Dues & Fees	2,500	2,300	3,000
132-2134-5124	Nursing Services-Substitutes	75,000	88,100	90,000
132-2134-5225	Nursing Services-Medicare	1,060	1,278	13,000
132-2134-5231	Nursing Services-TRSL Contributions	-	-	-
	<b>Total Pupil Support Services</b>	<b>164,560</b>	<b>166,292</b>	<b>196,000</b>
132-2650-5732	Transportation-vehicle		25,548	
	<b>Total Transportation</b>		<b>25,548</b>	<b>-</b>
132-2830-5290	Human Resources-Certification	-	1,830	2,000
132-2830-5810	Human Resources-Dues & Fees	-	200	-
	<b>Total Human Resources</b>	<b>-</b>	<b>2,030</b>	<b>2,000</b>
	<b>Total Expenditures</b>	<b>\$ 164,560</b>	<b>\$ 193,870</b>	<b>\$ 198,000</b>
132-5200-5932	Operating Transfer Out	(482,816)	\$ (482,816)	\$ (482,816)
	<b>Total Other Uses of Funds</b>	<b>(482,816)</b>	<b>\$ (482,816)</b>	<b>\$ (482,816)</b>
	<b>Net Change in Fund Balance</b>	<b>(432,376)</b>	<b>(456,352)</b>	<b>(460,483)</b>
	<b>Beginning Fund Balance</b>	<b>1,041,479</b>	<b>215,000</b>	<b>220,333</b>
	<b>Ending Fund Balance</b>	<b>\$ 609,103</b>	<b>\$ (241,352)</b>	<b>\$ (240,150)</b>

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**Ouachita Parish School Board  
Annual Operating Budget  
Fiscal Year 2018-19**

## **Debt Service Funds**

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 the dependence on local tax revenues for funding.

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

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

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

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

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

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

THIS PAGE WAS INTENTIONALLY LEFT BLANK

**Ouachita Parish School Board**  
**Combined Debt Service Funds**  
**Fiscal Year 2018-19**

<b>Budget Summary by Function</b>					
	2017-18			2018-19	
	Final Budget	Actual (Unaudited)	%	Budget	%
			Change		Change
<b>Revenues</b>					
Local Revenues	\$ 9,294,002	\$ 9,308,048	0.2%	<b>\$ 8,120,963</b>	-12.8%
Total Revenues	9,294,002	9,308,048	0.2%	<b>8,120,963</b>	-12.8%
<b>Expenditures</b>					
General Administration	342,255	\$ 337,949	-1.3%	<b>275,000</b>	-18.6%
Debt Service	<u>17,246,782</u>	<u>17,241,919</u>	<u>0.0%</u>	<b><u>17,526,325</u></b>	<u>1.6%</u>
Total Expenditures	17,589,037	17,579,868	-0.1%	<b>17,801,325</b>	<u>1.3%</u>
Other Sources of Funds	16,617,758	16,557,758	-0.4%	<b>9,235,875</b>	-44.2%
Other Uses of Funds	<u>(7,210,424)</u>	<u>(7,244,948)</u>	<u>0.0%</u>	<b><u>(35,000)</u></b>	<u>0.0%</u>
Total Other Sources	<u>9,407,334</u>	<u>9,312,810</u>	<u>-1.0%</u>	<b><u>9,200,875</u></b>	<u>-1.2%</u>
Net Change in Fund Balance	1,112,299	1,040,990	-6.4%	<b>(479,487)</b>	-146.1%
Beginning Fund Balance	<u>16,088,944</u>	<u>16,088,944</u>	<u>0.0%</u>	<b><u>17,129,934</u></b>	<u>6.5%</u>
Ending Fund Balance	<u>\$ 17,201,243</u>	<u>\$ 17,129,934</u>	<u>-0.4%</u>	<b><u>\$ 16,650,447</u></b>	<u>-2.8%</u>

**Ouachita Parish School Board**  
**Combined Debt Service Funds**  
**Fiscal Year 2018-19**

<b>Budget Summary by Object</b>					
	2017-2018			2018-2019	
	Final Budget	Actual (Unaudited)	% Change	Budget	% Change
<b>Revenues</b>					
Local Revenues	\$ 9,294,002	\$ 9,308,048	0.2%	<b>\$ 8,120,963</b>	-12.8%
Total Revenues	9,294,002	9,308,048	0.2%	<b>8,120,963</b>	-12.8%
<b>Expenditures</b>					
Purchased Professional Services	66,885	64,522	-3.5%	<b>3,800</b>	-94.1%
Other Purchased Services	2,500	-	-100.0%	-	0.0%
Principal	11,645,000	11,645,000	0.0%	<b>12,145,000</b>	4.3%
Interest	5,532,397	5,472,397	-1.1%	<b>5,377,525</b>	-1.7%
Other	411,640	462,471	12.3%	<b>278,800</b>	-39.7%
Total Expenditures	17,589,037	17,579,868	-0.1%	<b>17,801,325</b>	1.3%
Other Sources of Funds	16,617,758	16,557,758	-0.4%	<b>9,235,875</b>	-44.2%
Other Uses of Funds	(7,210,424)	(7,244,948)	0.0%	<b>(35,000)</b>	0.0%
Total Other Sources	9,407,334	9,312,810	-1.0%	<b>9,200,875</b>	-1.2%
Net Change in Fund Balance	1,112,299	1,040,990	-6.4%	<b>(479,487)</b>	-146.1%
Beginning Fund Balance	16,088,944	16,088,944	0.0%	<b>17,129,934</b>	6.5%
Ending Fund Balance	<u>\$ 17,201,243</u>	<u>\$ 17,129,934</u>	<u>-0.4%</u>	<b><u>\$ 16,650,447</u></b>	<u>-2.8%</u>
<b>Fund Balance Classification</b>					
<b>Reserved Fund Balances</b>					
East Ouachita School District	\$ 3,984,815	\$ 3,977,257	-0.2%	<b>\$ 2,827,570</b>	-28.9%
School District No. 1	725,450	725,450	0.0%	<b>725,450</b>	0.0%
Parish of Ouachita School Board	5,386,926	5,326,915	-1.1%	<b>5,972,915</b>	12.1%
West Ouachita School District	7,104,052	7,100,312	-0.1%	<b>7,124,512</b>	0.3%
Total Ending Fund Balances	<u>\$ 17,201,243</u>	<u>\$ 17,129,934</u>	<u>-0.4%</u>	<b><u>\$ 16,650,447</u></b>	<u>-2.8%</u>

Ouachita Parish School Board  
Debt Service Fund  
East Ouachita School District  
Fiscal Year 2018-19

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
142-41113	Property Taxes - Debt Service	\$ 9,061,936	\$ 9,035,812	\$ 7,829,931
142-41115	Property Taxes - Protest	27,082	27,082	27,081
142-41116	Property Taxes - Interest/Penalty	9,800	15,508	15,508
142-41118	Property Taxes - Prior Years	12,000	15,443	15,443
142-41510	Interest on Investments	52,000	52,303	64,000
180-41510	Interest on Investments	120	63	-
	<b>Total Local Sources</b>	<b>9,162,938</b>	<b>9,146,211</b>	<b>7,951,963</b>
	<b>Total Revenues</b>	<b>\$ 9,162,938</b>	<b>\$ 9,146,211</b>	<b>\$ 7,951,963</b>
<b>EXPENDITURES</b>				
142-2315-000-5313	Pension Funds (State Mandated)	274,751	274,751	275,000
142-2315-000-5319	Other Service Fees	11,053	11,053	-
180-2315-000-5319	Other Service Fees	56,451	52,145	-
	<b>Total General Administration</b>	<b>342,255</b>	<b>337,949</b>	<b>275,000</b>
180-5100-000-5332	Legal/Filing Fees	52,685	50,322	-
142-5100-000-5340	Paying Agent Fees	5,000	5,000	-
180-5100-000-5340	Paying Agent Fees	5,000	5,000	-
180-5100-000-5540	Advertising	2,500	-	-
142-5100-000-5831	Debt Payment - Principal	5,490,000	5,490,000	5,685,000
142-5100-000-5832	Debt Payment - Interest	3,039,285	3,039,285	3,141,650
180-5100-000-5833	Bond Issuance & Other	-	-	-
	<b>Total Debt Service</b>	<b>8,594,470</b>	<b>8,589,607</b>	<b>8,826,650</b>
	<b>Total Expenditures</b>	<b>\$ 8,936,725</b>	<b>\$ 8,927,556</b>	<b>\$ 9,101,650</b>
180-45110	Issuance of Refunding Debt	\$ 7,330,000	\$ 7,330,000	\$ -
180-5100-000-5915	Premium on Refunded Debt Escrow Agent-Principal	(7,210,424)	(7,210,424)	-
	<b>Total Other Sources (Uses) of Funds</b>	<b>\$ 119,576</b>	<b>\$ 119,576</b>	<b>\$ -</b>
	<b>Net Change in Fund Balance</b>	<b>\$ 345,789</b>	<b>\$ 338,231</b>	<b>\$ (1,149,687)</b>
	<b>Beginning Fund Balance</b>	<b>3,639,026</b>	<b>3,639,026</b>	<b>3,977,257</b>
	<b>Ending Fund Balance</b>	<b>\$ 3,984,815</b>	<b>\$ 3,977,257</b>	<b>\$ 2,827,570</b>

Ouachita Parish School Board  
 Debt Service Fund  
**West Ouachita School District Bond Reserve**  
 Fiscal Year 2018-19

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
152-41510	Interest on Investments	-	34,524	35,000
	<b>Total Local Sources</b>	-	<b>34,524</b>	<b>35,000</b>
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 34,524</b>	<b>\$ 35,000</b>
<b>EXPENDITURES</b>				
152-5100-000-5831	Debt Payment - Principal	-	-	-
152-5100-000-5832	Debt Payment - Interest	-	-	-
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
152-5200-000-5932	Operating Transfers Out	-	(34,524)	(35,000)
	<b>Total Other Sources (Uses) of Funds</b>	<b>\$ -</b>	<b>\$ (34,524)</b>	<b>\$ (35,000)</b>
	<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Beginning Fund Balance</b>	<b>2,627,000</b>	<b>2,627,000</b>	<b>2,627,000</b>
	<b>Ending Fund Balance</b>	<b>\$ 2,627,000</b>	<b>\$ 2,627,000</b>	<b>\$ 2,627,000</b>

Ouachita Parish School Board  
Debt Service Fund  
West Ouachita School District  
Fiscal Year 2018-19

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
151-41116	Property Taxes - Interest/Penalty	1,498	132	-
151-41118	Property Taxes - Prior Years	66	66	-
151-41510	Interest on Investments	23,500	21,126	28,000
	<b>Total Local Sources</b>	<b>25,064</b>	<b>21,324</b>	<b>28,000</b>
	<b>Total Revenues</b>	<b>\$ 25,064</b>	<b>\$ 21,324</b>	<b>\$ 28,000</b>
<b>EXPENDITURES</b>				
151-5100-000-5340	Paying Agent Fees	3,800	3,800	3,800
151-5100-000-5831	Debt Payment - Principal	4,310,000	4,310,000	4,560,000
151-5100-000-5832	Debt Payment - Interest	2,064,512	2,064,512	1,899,525
	<b>Total Expenditures</b>	<b>\$ 6,378,312</b>	<b>\$ 6,378,312</b>	<b>\$ 6,463,325</b>
151-45110	Issuance of Refunding Debt	\$ -	\$ -	\$ -
151-45120	Premium on Refunding Debt	-	-	-
151-45220	Operating Transfers In	6,464,128	6,464,128	6,459,525
151-5100-000-5915	Premium on Refunded Debt Escrow Agent-Principal	-	-	-
	<b>Total Other Sources (Uses) of Funds</b>	<b>\$ 6,464,128</b>	<b>\$ 6,464,128</b>	<b>\$ 6,459,525</b>
	<b>Net Change in Fund Balance</b>	<b>\$ 110,880</b>	<b>\$ 107,140</b>	<b>\$ 24,200</b>
	<b>Beginning Fund Balance</b>	<b>4,366,172</b>	<b>4,366,172</b>	<b>4,473,312</b>
	<b>Ending Fund Balance</b>	<b>\$ 4,477,052</b>	<b>\$ 4,473,312</b>	<b>\$ 4,497,512</b>

Ouachita Parish School Board  
Debt Service Fund  
**School District No. 1 Certificates of Indebtedness (West)**  
Fiscal Year 2018-19

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
153-41510	Interest on Investments	-	-	-
	<b>Total Local Sources</b>	-	-	-
	<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
153-5100-000-5340	Paying Agent Fees	400	400	-
153-5100-000-5831	Debt Payment - Principal	1,845,000	1,845,000	1,900,000
153-5100-000-5832	Debt Payment - Interest	368,600	368,600	276,350
	<b>Total Expenditures</b>	\$ 2,214,000	\$ 2,214,000	\$ 2,176,350
153-45220	Operating Transfers In	2,201,584	2,201,584	2,176,350
153-5200-000-5932	Operating Transfers Out	-	-	-
	<b>Total Other Sources (Uses) of Funds</b>	\$ 2,201,584	\$ 2,201,584	\$ 2,176,350
	<b>Net Change in Fund Balance</b>	\$ (12,416)	\$ (12,416)	\$ -
	<b>Beginning Fund Balance</b>	737,866	737,866	725,450
	<b>Ending Fund Balance</b>	\$ 725,450	\$ 725,450	\$ 725,450

**Ouachita Parish School Board**  
**Debt Service Fund**  
**Parish of Ouachita School Board - QSCB Sinking Fund (West)**  
**Fiscal Year 2018-19**

Account Number	Account Description	Final Budget 2017-18	Actual (Unaudited) 2017-18	Budget 2018-19
<b>REVENUES</b>				
139-41510	Interest on Investments	106,000	105,989	106,000
	<b>Total Local Sources</b>	<b>106,000</b>	<b>105,989</b>	<b>106,000</b>
	<b>Total Revenues</b>	<b>\$ 106,000</b>	<b>\$ 105,989</b>	<b>\$ 106,000</b>
<b>EXPENDITURES</b>				
139-5100-000-5831	Debt Payment - Principal	-	-	-
139-5100-000-5832	Debt Payment - Interest	60,000	60,000	60,000
	<b>Total Expenditures</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
139-45220	Operating Transfers In	622,046	562,046	600,000
139-5200-000-5932	Operating Transfers Out	-	-	-
	<b>Total Other Sources (Uses) of Funds</b>	<b>\$ 622,046</b>	<b>\$ 562,046</b>	<b>\$ 600,000</b>
	<b>Net Change in Fund Balance</b>	<b>\$ 668,046</b>	<b>\$ 608,035</b>	<b>\$ 646,000</b>
	<b>Beginning Fund Balance</b>	<b>4,718,880</b>	<b>4,718,880</b>	<b>5,326,915</b>
	<b>Ending Fund Balance</b>	<b>\$ 5,386,926</b>	<b>\$ 5,326,915</b>	<b>\$ 5,972,915</b>

THIS PAGE WAS INTENTIONALLY LEFT BLANK