



**STATE OF LOUISIANA**  
**DEPARTMENT OF EDUCATION**  
**POST OFFICE BOX 94064, BATON ROUGE, LOUISIANA 70804-9064**  
Toll Free #: 1-877-453-2721  
<http://www.louisianaschools.net>

August 13, 2008

**MEMORANDUM**

**TO:** City and Parish School District Business Managers  
Charter School Board Presidents and Business Managers  
RSD-LDE Chief Fiscal Officer  
SU and LSU Lab School Principals

**FROM:** Charlotte Stevens, Acting Director CS  
Division of Education Finance

**SUBJECT: 2007-2008 Financial Data Collection**

Enclosed is the **2007-2008 Annual Financial Report (AFR)**. Revised Statutes 17:25(A)(2) and 17:92 mandate that local school systems provide this information to the Louisiana Department of Education no later than *September 30* each year.

Districts are reminded that the AFR status as of October 31<sup>st</sup> each year is now an element in the annual Financial Risk Analysis conducted at the direction of the State Board of Elementary and Secondary Education (SBESE). In the Financial Risk Analysis, a clean, complete submission by October 31<sup>st</sup> (no outstanding AFR edit errors or unresolved issues with MFP audit staff) is considered a timely submission.

Districts should place emphasis on providing the Department with **accurate and complete** financial data. Tax information in Table II is used in the Minimum Foundation Program formula and incorrect reporting by one district may ultimately affect the distribution of state dollars to all districts. Districts are also reminded that the calculation of the indirect cost rate for each district is based on AFR data; as are the determination of eligibility for reimbursement of IDEA, Part B, expenditures through calculation of excess costs. Please refer to the *MFP Auditors Notes Section, AFR User's Guide*, for complete guidelines to the correct reporting of this information. The guide is available on the Department Web page at: <http://www.louisianaschools.net/lde/pair/1210.html>.

There were no revisions to AFR data required for the 2007-2008 reporting cycle; however, the methods by which these data will be transmitted to the Department have changed for all involved agencies, that is: for city/parish school districts, for lab and charter schools, and for RSD-LDE. The workshops conducted by our Planning, Analysis, and Information Resources (PAIR) Division during April-May 2008 announced the migration of the AFR System from our mainframe computer to the Web/server environment; and that city/parish district AFR data would be submitted through the server-based *Louisiana Educational Accountability Data*

***“An Equal Opportunity Employer”***

School District Business Managers

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August 13, 2008

*Systems (LEADS) Portal* at: <https://leads.doe.louisiana.gov/ptl/>. This process applies both to upload of formatted batch text files and to on-line update capabilities replacing the *AFR Web (AFW) System*. Separate training presentations for the batch file upload and for on-line update methods are available from <http://www.louisianaschools.net/lde/pair/1210.html>. Those districts that previously used the *AFW System* are also given the option of creating and uploading formatted batch text files with *AFR Filebuild Tools*, which are available from the same Webpage as the training sessions. Please note that financial data for those schools chartered by a city/parish school district (i.e., types 1, 3, and 4) should also be incorporated within that district's consolidated Annual Financial Report (AFR) submission.

As a reminder, a separate submission of financial information is required for each district or SBESE-approved charter school (i.e., types 1, 2, 3, 4, and 5) that operated during the 2007-2008 school year, as well as for the LSU and Southern Lab schools. In addition, an LEA-level report is required for RSD-LDE. In prior years, the reporting of fiscal data to the Department by these organizations required that we prepare and send out a formatted Excel spreadsheet tailored to each reporting school or agency.

For reporting 2007-2008 fiscal information, the lab schools, charter schools, and RSD-LDE will each continue to enter the data in an Excel spreadsheet. However, they must use the new formatted version (i.e., no longer pre-loaded with the individual LEA or site codes) that they will individually download from AFR Filebuild Tools (<http://www.louisianaschools.net/lde/pair/1210.html>). AFR Filebuild Tools also contains a Microsoft Access database module that is used to import the Excel spreadsheet content, then to convert/export the data as a fixed-format text file. The resulting AFR-formatted text files will be e-mailed directly to the PAIR Division (Robert.Robbins@La.Gov). For this process, the schools/agency will need Excel and Microsoft Access software compatible with Version 2003. *Note: The fixed-format text file created using AFR Filebuild Tools is fully compatible with the automated AFR System; and represents an interim step towards enabling all AFR data (at a future date) to be directly submitted via the LEADS Portal.*

If you have any questions concerning the preparation of the financial information, you may contact Judy Hurry at (225) 342-8848 or at our toll free number (1-877-453-2721). Questions regarding the filebuild tools or electronic submission process should be addressed to Robert Robbins at (225) 342-3619.

Thank you for your continued cooperation in this effort.

CS/rr

c: School District and RSD Superintendents  
Charter School Administrators  
Kelvin Adams, RSD  
Robert Robbins  
Judy Hurry

Attachments

# ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR

**JULY 1, 2007 - JUNE 30, 2008**

LOUISIANA DEPARTMENT OF EDUCATION  
*Paul G. Pastorek, State Superintendent*

reaching for  
results 

# Louisiana State Board of Elementary and Secondary Education

Ms. Linda Johnson  
*President*  
Eighth District

Mr. Walter Lee  
*Vice-President*  
Fourth District

Ms. Louella Givens  
*Secretary-Treasurer*  
Second District

Mr. Jim Garvey  
First District

Ms. Glenny Lee Buquet  
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Mr. L. Keith Guice  
Fifth District

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Sixth District

Mr. Dale Bayard  
Seventh District

Mr. John L. Bennett  
Member-at-Large

Ms. Penny Dastugue  
Member- at -Large

Ms. Tammie A. McDaniel  
Member- at- Large

Dr. Amy Westbrook  
Executive Director

For further information, contact  
Judy Hurry  
Office of Management and Finance  
Division of Education Finance  
(225) 342-8848

[Judy.Hurry@La.Gov](mailto:Judy.Hurry@La.Gov)

or

Visit our Website at [www.louisianaschools.net](http://www.louisianaschools.net)

## ANNUAL FINANCIAL REPORT INSTRUCTIONS

- The Annual Financial Report is the instrument for the collection of fiscal data from local school districts in electronic form. The submission of this document by all local school districts to the Department of Education is *mandatory*.
- This report is due on or before September 30 each year. It should be submitted to the Department in a timely manner . *(If September 30 is on a weekend, submit by next workday.)*
- Local school districts should pay special attention to the *accuracy* of the data reported. All school district financial data are subject to audit by the Division of Education Finance.
- When reporting sales tax rates and revenues, pay special attention to include the rate in effect for the entire fiscal year. If a sales tax goes into effect during the fiscal year, prorate the tax rate to report an annual rate applicable for the total revenue generated. For example, if a new 1% sales tax rate goes into effect on October 1 in a given year, the rate in effect for that tax for the entire year would be 0.75% (1% x  $\frac{3}{4}$  of the year).
- The classification of the financial data in this form should be based on the definitions contained in the *Louisiana Accounting and Uniform Governmental Handbook (LAUGH Guide)*.
- The Balances at Beginning of Year (kpc 0051195) listed on page 27 must be the same as the Balances at End of Year (kpc 0051196) in the prior year's report. Total Fund Equity listed on page 28 must be the same as the Balances at End of Year listed on page 27.
- Additional instructions for the submission of the Annual Financial Report are contained in the Annual Financial Report User's Guide found on the Department of Education Website.
- Questions regarding account classification should be directed to the Division of Education Finance at (225) 342-8848.

# ANNUAL FINANCIAL REPORT

LOUISIANA DEPARTMENT OF EDUCATION

FOR FISCAL YEAR

**JULY 1, 2007 - JUNE 30, 2008**

To be submitted  
On or before September 30, 2008

Mail to:

Louisiana Department of Education  
Division of Education Finance  
P.O. Box 94064  
Baton Rouge, LA 70804-9064

SCHOOL DISTRICT \_\_\_\_\_  
PREPARER \_\_\_\_\_  
TITLE \_\_\_\_\_  
TELEPHONE NUMBER (    ) \_\_\_\_\_  
APPROVED BY \_\_\_\_\_  
Signature of Superintendent  
DATE \_\_\_\_\_

This form is issued by the State Superintendent of Education in  
accordance with Louisiana Revised Statutes Title 17,  
Section 25(A)(2) and Section 92

**ANNUAL FINANCIAL REPORT (AFR)  
FISCAL YEAR 2007-2008  
TABLE 1**

ROUND TO WHOLE DOLLARS. NO DECIMALS OR CENTS.

ITEM (1)	Keypunch Code (2)	Account Code (3)	General Fund (4)	Special Fund Federal (5)	Federal NCLB Funds (6)	Other Special Funds (7)	Debt Service Funds (8)	Capital Projects Funds (9)	Total (10)
<b><u>SECTION A. REVENUES</u></b>									
<b>I. REVENUES FROM LOCAL SOURCES</b>									
1 Taxation									
a. Ad Valorem Taxes - Gross									
(1) Constitutional Tax	0000300	1111							
(2) Renewable Taxes	0000310	1112							
(3) Debt Service Taxes	0000320	1113							
(4) Up to 1% Collections by Sheriff on Taxes Other than School Taxes	0000400	1114							
b. Sales and Use Taxes - Gross	0000500	1130							
2 Revenue From Local Governmental Units Other Than LEA's	0000700	1200							
3 Tuition									
a. From Individuals	0000810	1310							
b. From Other LEA's	0000900	1320							
c. From Other Sources	0001100	1390							
4 Transportation Fees									
a. From Individuals	0001130	1410							
b. From Other LEA's	0001133	1420							
c. From Other Sources	0001135	1440							
5 Earnings on Investments									
a. Interest on Investments	0001200	1510							
b. Earnings on Investment in Real Property									
(1) Earnings from 16th Section Property	0001210	1541							
(2) Earnings from Other Real Property	0001220	1542							
6 Food Service									
a. Income from Meals	0001310	1610							
b. Income from Extra Sales	0001320	1620							
7 Community Service Activities	0001350	1800							
8 Other Revenue From Local Sources									
a. Rentals	0001600	1910							
b. Contributions and Donations	0002000	1920							
c. Books and Supplies Sold	0002210	1940							
d. Services Provided Other LEAs	0002220	1950							
e. Services Provided Other Local Government	0002230	1960							
f. Miscellaneous Revenues									
(1) Medicaid (Therapy Service)	0002233	1991							
(2) Kid Med	0002235	1992							
(3) E-Rate Reimbursements	0002236	1993							
(4) Other Miscellaneous Revenues	0002500	1999							
<b>TOTAL I. REVENUES FROM LOCAL SOURCES</b>	<b>0004000</b>								
<b>II. REVENUE FROM STATE SOURCES</b>									
9 Unrestricted Grants-In-Aid									
a. State Public School Fund (MFP)-exclude Sch. Lunch	0004300	3110							
b. State Public School Fund (MFP) - School Lunch	0004350	3115							
c. 16th Section Land Fund Interest	0004400	3120							
d. Other Unrestricted Revenues	0005200	3190							

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10 Restricted Grants-In-Aid									
a. 16th Section Land Funds (Withdrawals)	0006300	3223							
b. Special Education (excluding MFP)	0006400	3210							
c. Education Support Fund (8g)	0006450	3220							
d. Adult Education	0006600	3225							
e. PIP	0007601	3230							
f. Non-Public Transportation	0007945	3250							
g. Non-Public Textbook	0007960	3255							
h. Other Restricted Revenues	0008200	3290							
11 Revenue in Lieu of Taxes									
a. Revenue Sharing									
(1) Constitutional Tax	0008231	3810							
(2) Other Taxes	0008232	3815							
(3) Excess Portion	0008233	3820							
b. Other Revenue in Lieu of Taxes	0008240	3890							
12 Revenue For/On Behalf of LEA									
a. Employer's Contribution to Teachers Retirement (PIP)	0008261	3910							
b. Other Revenue For/On Behalf of LEA	0008290	3990							
<b>TOTAL II. REVENUE FROM STATE SOURCES</b>	<b>0008300</b>								
<b>III. REVENUE FROM FEDERAL SOURCES</b>									
13 Unrestricted Grants-In-Aid Direct From the Federal Government									
a. Impact Aid Fund	0008600	4110							
b. Other Unrestricted Grants - Direct	0008900	4190							
14 Unrestricted Grants-In Aid From The Federal Government Through the State									
a. Flood Control	0009400	4210							
b. Other Unrestricted Grants through State	0009500	4290							
15 Restricted Grants-In-Aid Direct From the Federal Government									
a. Federally Affected Areas	0009800	4310							
b. Refugee Program	0009810	4320							
c. ROTC	0010100	4330							
d. Headstart Program	0010200	4340							
e. Other Restricted Grants - Direct	0010700	4390							
16 Restricted Grants-In-Aid From The Federal Government Through the State									
a. Vocational Education	0011100	4510							
b. School Food Service	0011400	4515							
c. Adult Basic Education	0011600	4520							
d. Special Education									
(1) IDEA - Part B	0012800	4531							
(2) IDEA - Preschool	0012803	4532							
(3) NCLB	0012805	4533							
(4) Part C - Infant/Toddler	0012807	4534							
(5) Other Special Education Programs	0012810	4535							



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<b><u>SECTION B. EXPENDITURES</u></b>									
<b>I. INSTRUCTION</b>									
<b>A. Regular Programs - Elementary/Secondary</b>									
1 Salaries									
a. Kindergarten Teachers	0015420	112 1105							
b. Elementary Teachers (grades 1 thru 8)	0015430	112 1110							
c. Secondary Teachers (grades 9 thru 12)	0015440	112 1130							
d. Aides	0015500	115 1100							
e. Substitute Teachers and Aides	0015700	123 1100							
f. Sabbatical Leave	0015710	140 1100							
2 Purchased Professional and Technical Services	0015720	300 1100							
3 Repairs and Maintenance Services	0015730	430 1100							
4 Tuition									
a. Paid to Other In-State LEAs	0015860	561 1100							
b. Paid to Others	0015865	569 1100							
5 Travel Expense Reimbursement	0015870	582 1100							
6 Instructional Supplies									
a. Materials and Supplies (e.g., printed report cards)	0015873	610 1100							
b. Textbooks/Workbooks	0015875	642 1100							
7 Equipment	0016000	730 1100							
8 Miscellaneous Expenditures	0016400	890 1100							
9 Employee Benefits									
a. Group Insurance	0018925	210 1100							
b. Social Security	0018927	220 1100							
c. Medicare	0018933	225 1100							
d. Employer's Contribution to									
(1) Louisiana Teachers Retirement	0018935	231 1100							
(2) Louisiana School Employees Retirement	0018940	233 1100							
(3) Other Retirement	0018945	239 1100							
e. Unemployment Compensation	0018963	250 1100							
f. Workmen's Compensation	0018965	260 1100							
g. Health Benefits (retirees)	0018968	270 1100							
h. Sick Leave Severance Pay	0018970	280 1100							
i. Other Employee Benefits	0018980	290 1100							
<b>TOTAL A. Regular Program Expenditures</b>	<b>0019000</b>								
<b>B. Special Education Programs</b>									
10 Special Ed including Summer and Pre-School Prog.									
a. Salaries									
(1) Teachers	0019300	112 1210							
(2) Therapists (OT,PT,Speech,etc.)	0019400	113 1210							
(3) Aides	0019500	115 1210							
(4) Substitute Teachers and Aides	0019550	123 1210							
(5) Sabbatical Leave	0019560	140 1210							
b. Purchased Professional and Technical Services	0019600	300 1210							
c. Repairs and Maintenance Services	0019610	430 1210							
d. Travel Expense Reimbursement	0019630	582 1210							

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e. Instructional Supplies									
(1) Materials and Supplies	0019700	610 1210							
(2) Textbooks/Workbooks	0019730	642 1210							
f. Equipment	0019800	730 1210							
g. Miscellaneous Expenditures	0019840	890 1210							
11 Gifted and Talented Programs									
a. Salaries									
(1) Teachers	0020311	112 1220							
(2) Aides	0020313	115 1220							
(3) Substitute Teachers and Aides	0020314	123 1220							
(4) Sabbatical Leave	0020315	140 1220							
b. Purchased Professional and Technical Services	0020320	300 1220							
c. Repairs and Maintenance Services	0020323	430 1220							
d. Travel Expense Reimbursement	0020325	582 1220							
e. Instructional Supplies									
(1) Materials and Supplies	0020330	610 1220							
(2) Textbooks/Workbooks	0020340	642 1220							
f. Equipment	0020350	730 1220							
g. Miscellaneous Expenditures	0020390	890 1220							
12 Tuition									
a. Paid to Other In-State LEAs	0021150	561 1200							
b. Paid to Others	0021155	569 1200							
13 Employee Benefits									
a. Group Insurance	0021235	210 1200							
b. Social Security	0021240	220 1200							
c. Medicare	0021245	225 1200							
d. Employer's Contribution to									
(1) Louisiana Teachers Retirement	0021250	231 1200							
(2) Louisiana School Employees Retirement	0021255	233 1200							
(3) Other Retirement	0021260	239 1200							
e. Unemployment Compensation	0021265	250 1200							
f. Workmen's Compensation	0021270	260 1200							
g. Health Benefits (retirees)	0021275	270 1200							
h. Sick Leave Severance Pay	0021280	280 1200							
i. Other Employee Benefits	0021285	290 1200							
<b>TOTAL B. Special Education Expenditures</b>	<b>0021290</b>								
<b>C. Vocational Education Programs</b>									
14 Salaries									
a. Agriculture Teachers	0021295	112 1310							
b. Home Economics Teachers	0021305	112 1340							
c. Industrial Arts Teachers	0021310	112 1350							
d. Business Teachers	0021315	112 1360							
e. Other Vocational Teachers (e.g., Extended Emp.)	0021330	112 1390							
f. Substitute Vocational Teachers	0021335	123 1300							
g. Aides	0021337	115 1300							
h. Sabbatical Leave	0021340	140 1300							
15 Purchased Professional and Technical Services	0021345	300 1300							
16 Repairs and Maintenance Services	0021347	430 1300							
17 Travel Expense Reimbursement	0021350	582 1300							

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<b>ITEM (1)</b>	<b>Keypunch Code (2)</b>	<b>Account Code (3)</b>	<b>General Fund (4)</b>	<b>Special Fund Federal (5)</b>	<b>Federal NCLB Funds (6)</b>	<b>Other Special Funds (7)</b>	<b>Debt Service Funds (8)</b>	<b>Capital Projects Funds (9)</b>	<b>Total (10)</b>
18 Instructional Supplies									
a. Materials and Supplies	0021355	610 1300							
b. Textbooks/Workbooks	0021360	642 1300							
19 Equipment	0021370	730 1300							
20 Miscellaneous Expenditures	0021380	890 1300							
21 Tuition									
a. Paid to Other In-State LEAs	0021382	561 1300							
b. Paid to Others	0021383	569 1300							
22 Employee Benefits									
a. Group Insurance	0021385	210 1300							
b. Social Security	0021390	220 1300							
c. Medicare	0021395	225 1300							
d. Employer's Contribution to									
(1) Louisiana Teachers Retirement	0021405	231 1300							
(2) Louisiana School Employees Retirement	0021410	233 1300							
(3) Other Retirement	0021415	239 1300							
e. Unemployment Compensation	0021425	250 1300							
f. Workmen's Compensation	0021430	260 1300							
g. Health Benefits (retirees)	0021435	270 1300							
h. Sick Leave Severance Pay	0021440	280 1300							
i. Other Employee Benefits	0021445	290 1300							
<b>TOTAL C. Vocational Program Expenditures</b>	<b>0021450</b>								
<b>D. Other Instructional Programs - Elementary/Secondary</b>									
23 Driver Education Programs									
a. Salaries									
(1) Teachers	0021460	112 1440							
(2) Substitute Teachers	0021465	123 1440							
(3) Sabbatical Leave	0021470	140 1440							
b. Purchased Professional and Technical Services	0021475	300 1440							
c. Repairs and Maintenance Services	0021477	430 1440							
d. Rental of Equipment and Vehicles	0021480	442 1440							
e. Fleet Insurance	0021485	523 1440							
f. Travel Expense Reimbursement	0021490	582 1440							
g. Instructional Supplies									
(1) Materials and Supplies	0021495	610 1440							
(2) Gasoline	0021505	626 1440							
(3) Textbooks/Workbooks	0021510	642 1440							
h. Equipment	0021525	730 1440							
i. Miscellaneous Expenditures	0021595	890 1440							
24 Other Programs (e.g., ROTC, band, athletics, summer school, and extended day programs)									
a. Salaries									
(1) Teachers	0021610	112 1400							
(2) Aides	0021630	115 1400							
(3) Substitute Teachers and Aides	0021640	123 1400							
(4) Sabbatical Leave	0021645	140 1400							
b. Purchased Professional and Technical Services	0021650	300 1400							
c. Repairs and Maintenance Services	0021653	430 1400							
d. Travel Expense Reimbursement	0021655	582 1400							

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e. Instructional Supplies									
(1) Materials and Supplies	0021660	610 1400							
(2) Textbooks/Workbooks	0021670	642 1400							
f. Equipment	0021680	730 1400							
g. Dues and Fees (LHSAA, etc.)	0021685	810 1400							
h. Miscellaneous Expenditures	0021745	890 1400							
25 Tuition									
a. Paid to Other In-State LEAs	0021810	561 1400							
b. Paid to Others	0021815	569 1400							
26 Employee Benefits									
a. Group Insurance	0021905	210 1400							
b. Social Security	0021907	220 1400							
c. Medicare	0021909	225 1400							
d. Employer's Contribution to									
(1) Louisiana Teachers Retirement	0021935	231 1400							
(2) Louisiana School Employees Retirement	0021940	233 1400							
(3) Other Retirement	0021945	239 1400							
e. Unemployment Compensation	0021963	250 1400							
f. Workmen's Compensation	0021965	260 1400							
g. Health Benefits (retirees)	0021967	270 1400							
h. Sick Leave Severance Pay	0021970	280 1400							
i. Other Employee Benefits	0021980	290 1400							
<b>TOTAL D. Other Instructional Program Expenditures</b>	<b>0022000</b>								
<b>E. Special Programs</b>									
27 No Child Left Behind (NCLB) Programs									
a. Salaries									
(1) Teachers	0022235	112 1510							
(2) Aides	0022240	115 1510							
(3) Substitute Teachers and Aides	0022245	123 1510							
(4) Sabbatical Leave	0022250	140 1510							
b. Purchased Professional and Technical Services	0022260	300 1510							
c. Repairs and Maintenance Services	0022270	430 1510							
d. Travel Expense Reimbursement	0022275	582 1510							
e. Instructional Supplies									
(1) Materials and Supplies	0022285	610 1510							
(2) Textbooks/Workbooks	0022290	642 1510							
f. Equipment	0022300	730 1510							
g. Miscellaneous Expenditures	0022310	890 1510							
28 Title III - English Language Acquisition									
a. Salaries									
(1) Teachers	0022320	112 1520							
(2) Aides	0022325	115 1520							
(3) Substitute Teachers and Aides	0022330	123 1520							
(4) Sabbatical Leave	0022335	140 1520							
b. Purchased Professional and Technical Services	0022340	300 1520							
c. Repairs and Maintenance Services	0022350	430 1520							
d. Travel Expense Reimbursement	0022360	582 1520							

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e. Instructional Supplies									
(1) Materials and Supplies	0022370	610 1520							
(2) Textbooks/Workbooks	0022375	642 1520							
f. Equipment	0022380	730 1520							
g. Miscellaneous Expenditures	0022385	890 1520							
29 Pre-Kindergarten Programs (e.g., Headstart, Early Childhood, Starting Points)									
a. Salaries									
(1) Teachers	0022391	112 1530							
(2) Aides	0022392	115 1530							
(3) Substitute Teachers and Aides	0022397	123 1530							
(4) Sabbatical Leave	0022405	140 1530							
b. Purchased Professional and Technical Services	0022408	300 1530							
c. Repairs and Maintenance Services	0022416	430 1530							
d. Travel Expense Reimbursement	0022422	582 1530							
e. Instructional Supplies									
(1) Materials and Supplies	0022424	610 1530							
(2) Textbooks/Workbooks	0022426	642 1530							
f. Equipment	0022432	730 1530							
g. Miscellaneous Expenditures	0022436	890 1530							
30 Tuition									
a. Paid to Other In-State LEAs	0022443	561 1500							
b. Paid to Others	0022445	569 1500							
31 Employee Benefits									
a. Group Insurance	0022447	210 1500							
b. Social Security	0022450	220 1500							
c. Medicare	0022455	225 1500							
d. Employer's Contribution to									
(1) Louisiana Teachers Retirement	0022460	231 1500							
(2) Louisiana School Employees Retirement	0022465	233 1500							
(3) Other Retirement	0022470	239 1500							
e. Unemployment Compensation	0022473	250 1500							
f. Workmen's Compensation	0022475	260 1500							
g. Health Benefits (retirees)	0022480	270 1500							
h. Sick Leave Severance Pay	0022485	280 1500							
i. Other Employee Benefits	0022487	290 1500							
<b>TOTAL E. Special Program Expenditures</b>	<b>0022490</b>								
<b>F. Adult/Continuing Education Programs</b>									
32 Salaries									
a. Teachers	0023020	112 1600							
b. Aides	0023030	115 1600							
c. Substitute Teachers and Aides	0023050	123 1600							
d. Sabbatical Leave	0023070	140 1600							
33 Purchased Professional and Technical Services	0023100	300 1600							
34 Repairs and Maintenance Services	0023150	430 1600							
35 Travel Expense Reimbursement	0023170	582 1600							
36 Instructional Supplies									
a. Materials and Supplies	0023200	610 1600							
b. Textbooks/Workbooks	0023230	642 1600							
37 Equipment	0023300	730 1600							
38 Miscellaneous Expenditures	0023523	890 1600							

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ITEM (1)	Keypunch Code (2)	Account Code (3)	General Fund (4)	Special Fund Federal (5)	Federal NCLB Funds (6)	Other Special Funds (7)	Debt Service Funds (8)	Capital Projects Funds (9)	Total (10)
39 Tuition									
a. Paid to Other In-State LEAs	0023524	561 1600							
b. Paid to Others	0023525	569 1600							
40 Employee Benefits									
a. Group Insurance	0023527	210 1600							
b. Social Security	0023531	220 1600							
c. Medicare	0023533	225 1600							
d. Employer's Contribution to									
(1) Louisiana Teachers Retirement	0023535	231 1600							
(2) Louisiana School Employees Retirement	0023540	233 1600							
(3) Other Retirement	0023545	239 1600							
e. Unemployment Compensation	0023563	250 1600							
f. Workmen's Compensation	0023565	260 1600							
g. Health Benefits (retirees)	0023568	270 1600							
h. Sick Leave Severance Pay	0023570	280 1600							
i. Other Employee Benefits	0023580	290 1600							
<b>TOTAL F. Adult/Continuing Ed. Expenditures</b>	<b>0023600</b>								
<i>Note: Section G and Sub-Paras 41-48 Are Reserved For Community College Program Data (Pre-1999 Reports).</i>									
<b>TOTAL I. A-G. INSTRUCTION EXPENDITURES</b>	<b>0024190</b>								
<b>II. SUPPORT SERVICES PROGRAMS</b>									
<b>A. Pupil Support Services</b>									
49 Child Welfare and Attendance Services									
a. Salaries									
(1) Supervisor	0024500	111 2111							
(2) Clerical/Secretarial	0024530	114 2110							
b. Purchased Professional and Technical Services	0024550	300 2110							
c. Repairs and Maintenance Services	0024570	430 2110							
d. Travel Expense Reimbursement	0024600	582 2110							
e. Materials and Supplies	0024630	610 2110							
f. Equipment	0024650	730 2110							
g. Miscellaneous Expenditures	0024680	890 2110							
50 Guidance Services									
a. Salaries									
(1) Supervisor	0024690	111 2121							
(2) Counselor	0024700	113 2122							
(3) Clerical/Secretarial	0024705	114 2120							
b. Purchased Professional and Technical Services	0024720	300 2120							
c. Repairs and Maintenance Services	0024723	430 2120							
d. Travel Expense Reimbursement	0024725	582 2120							
e. Materials and Supplies	0024730	610 2120							
f. Equipment	0024740	730 2120							
g. Miscellaneous Expenditures	0024780	890 2120							
51 Health Services									
a. Salaries									
(1) Supervisor	0024790	111 2131							
(2) Physicians	0024880	118 2132							
(3) Dental Hygienists	0024890	119 2133							
(4) Nurse	0024900	118 2134							
(5) Clerical/Secretarial	0024910	114 2130							
(6) Other	0024920	119 2130							



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<b>B. Instructional Staff Services</b>									
56 Salaries of Directors, Supervisors, and Coordinators, etc. - Parishwide									
a. Regular Programs - Elementary and Secondary	0027300	111 2211							
b. Special Education Programs:									
(1) Special Education	0027420	111 2212							
(2) Gifted and Talented Programs	0027440	111 2213							
c. Special Programs	0027460	111 2214							
d. Vocational Programs	0027465	111 2215							
e. Adult/Continuing Education Programs	0027470	111 2216							
f. Other Educational Programs	0027475	111 2219							
57 Clerical/Secretarial Salaries									
a. Regular Programs - Elementary and Secondary	0027700	114 2211							
b. Special Education Programs:									
(1) Special Education	0027800	114 2212							
(2) Gifted and Talented Programs	0027830	114 2213							
c. Special Programs	0027930	114 2214							
d. Vocational Programs	0027940	114 2215							
e. Adult/Continuing Education Programs	0027950	114 2216							
f. Other Educational Programs	0027960	114 2219							
58 Instruction and Curriculum Development Services									
a. Salaries									
(1) Instruction/Curriculum Specialist	0027985	113 2220							
(2) Clerical/Secretarial	0027990	114 2220							
(3) Other	0027995	119 2220							
b. Purchased Professional and Technical Services	0028000	300 2220							
c. Repairs and Maintenance Services	0028005	430 2220							
d. Travel Expense Reimbursement	0028010	582 2220							
e. Materials and Supplies	0028020	610 2220							
f. Books and Periodicals	0028030	640 2220							
g. Equipment	0028040	730 2220							
h. Miscellaneous Expenditures	0028050	890 2220							
59 Travel Expense Reimbursement									
a. Elementary and Secondary Programs	0028100	582 2211							
b. Special Education Programs:									
(1) Special Education	0028200	582 2212							
(2) Gifted and Talented Programs	0028230	582 2213							
c. Special Programs	0028320	582 2214							
d. Vocational Programs	0028330	582 2215							
e. Adult/Continuing Education Programs	0028340	582 2216							
f. Other Educational Programs	0028350	582 2219							
60 Instructional Staff Training Services									
a. Staff Instructor (Professional Education)	0028358	112 2230							
b. Stipend Pay	0028360	150 2230							
c. Purchased Educational Services	0028370	320 2230							
d. Repairs and Maintenance Services	0028373	430 2230							
e. Equipment	0028375	730 2230							
f. Materials and Supplies	0028380	610 2230							
g. Miscellaneous Expenditures	0028600	890 2230							



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<b>C. General Administration</b>									
66 Board of Education Services									
a. Salaries									
(1) Board Members	0030700	111 2311							
(2) Board Clerical/Secretarial	0030710	114 2312							
b. Legal Services									
(1) Salaries	0031000	110 2311							
(2) Contracts	0031025	332 2311							
c. Purchased Professional and Technical Services	0031030	300 2311							
d. Audit Services	0031050	333 2311							
e. Repairs and Maintenance Services	0031055	430 2311							
f. Insurance (Other than Emp. Benefits)									
(1) Liability Insurance	0031060	521 2311							
(2) Errors and Omissions	0031070	524 2311							
(3) Faithful Performance	0031080	525 2311							
g. Advertising	0031090	540 2311							
h. Travel									
(1) Mileage Allowance	0031110	581 2311							
(2) Travel Expense Reimbursement	0031120	582 2311							
i. Materials and Supplies	0031125	610 2311							
j. Equipment	0031130	730 2311							
k. Dues and Fees	0031150	810 2311							
l. Judgements	0031160	820 2311							
m. Miscellaneous Expenditures	0031170	890 2311							
67 Election Fees	0031180	316 2314							
68 Tax Assessment and Collection Services									
a. Property Taxes									
(1) Assessor Fees	0031200	311 2315							
(2) Sheriff Fees	0031300	312 2315							
(3) Pension Fund	0031600	313 2315							
(4) State Tax Commission Fees	0031850	315 2315							
b. Sales and Use Taxes									
(1) Supervisor Salary	0031900	111 2315							
(2) Clerical/Secretarial Salaries	0031910	114 2315							
(3) Sales Tax Collection Fees	0031920	314 2315							
(4) Travel Expense Reimbursement	0031930	582 2315							
(5) Materials and Supplies	0031940	610 2315							
(6) Equipment	0031950	730 2315							
c. Miscellaneous Expenditures	0032000	890 2315							
69 Office of the Superintendent									
a. Salaries									
(1) Superintendent	0032300	111 2321							
(2) Clerical/Secretarial	0032330	114 2321							
b. Purchased Professional and Technical Services	0032340	300 2321							
c. Repairs and Maintenance Services	0032347	430 2321							
d. Rental of Equipment and Vehicles	0032350	442 2321							
e. Travel									
(1) Mileage Allowance	0032370	581 2321							
(2) Travel Expense Reimbursement	0032400	582 2321							
f. Materials and Supplies	0032650	610 2321							
g. Equipment	0032730	730 2321							
h. Miscellaneous Expenditures	0032790	890 2321							

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<b>ITEM (1)</b>	<b>Keypunch Code (2)</b>	<b>Account Code (3)</b>	<b>General Fund (4)</b>	<b>Special Fund Federal (5)</b>	<b>Federal NCLB Funds (6)</b>	<b>Other Special Funds (7)</b>	<b>Debt Service Funds (8)</b>	<b>Capital Projects Funds (9)</b>	<b>Total (10)</b>
70 Office of the Assistant Superintendent									
a. Salaries									
(1) Assistant Superintendent	0032900	111 2324							
(2) Clerical/Secretarial	0032915	114 2324							
b. Purchased Professional and Technical Services	0032916	300 2324							
c. Repairs and Maintenance Services	0032917	430 2324							
d. Travel									
(1) Mileage Allowance	0032925	581 2324							
(2) Travel Expense Reimbursement	0032930	582 2324							
e. Materials and Supplies	0032935	610 2324							
f. Equipment	0032943	730 2324							
g. Miscellaneous Expenditures	0032950	890 2324							
h. Payments to LEA's Other than Tuition	0032970	319 2324							
i. Payments to Governmental Units Other than LEA	0032975	319 2323							
71 Other Executive Administrative Services									
a. Salaries	0032977	119 2329							
b. Travel									
(1) Mileage Allowance	0032978	581 2329							
(2) Travel Expense Reimbursement	0032979	582 2329							
72 Sabbatical Leave	0032980	140 2300							
73 Purchased Professional and Technical Services	0033100	300 2329							
74 Repairs and Maintenance Services	0033110	430 2329							
75 Materials and Supplies	0033120	610 2329							
76 Equipment	0033130	730 2329							
77 Miscellaneous Expenditures	0033140	890 2329							
78 Employee Benefits									
a. Group Insurance	0033250	210 2300							
b. Social Security	0033260	220 2300							
c. Medicare	0033270	225 2300							
d. Employer's Contribution to									
(1) Louisiana Teachers Retirement	0033300	231 2300							
(2) Louisiana School Employees Retirement	0033400	233 2300							
(3) Louisiana Parochial School Employee Ret.	0033430	235 2300							
(4) Other Retirement	0033500	239 2300							
e. Unemployment Compensation	0033530	250 2300							
f. Workmen's Compensation	0033800	260 2300							
g. Health Benefits (retirees)	0033830	270 2300							
h. Sick Leave Severance Pay	0033900	280 2300							
i. Other Employee Benefits	0034100	290 2300							
<b>TOTAL C. General Administration</b>	<b>0035500</b>								
<b>D. School Administration</b>									
79 Salaries									
a. Principals	0035800	111 2410							
b. Assistant Principals	0035820	111 2420							
c. Clerical/Secretarial	0035900	114 2400							
d. Other	0035905	119 2400							
e. Sabbatical Leave	0035930	140 2400							
80 Purchased Professional and Technical Services	0035933	300 2400							
81 Repairs and Maintenance Services	0035935	430 2400							
82 Rental of Equipment and Vehicles	0035940	442 2400							
83 Telephone and Postage	0035950	530 2400							
84 Travel Expense Reimbursement	0036000	582 2400							

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85 Materials and Supplies	0036150	610 2400							
86 Equipment	0036200	730 2400							
87 Dues and Fees (Southern Association, etc.)	0036250	810 2400							
88 Miscellaneous Expenditures	0036408	890 2400							
89 Employee Benefits									
a. Group Insurance	0036415	210 2400							
b. Social Security	0036420	220 2400							
c. Medicare	0036425	225 2400							
d. Employer's Contribution to									
(1) Louisiana Teachers Retirement	0036435	231 2400							
(2) Louisiana School Employees Retirement	0036440	233 2400							
(3) Other Retirement	0036445	239 2400							
e. Unemployment Compensation	0036457	250 2400							
f. Workmen's Compensation	0036465	260 2400							
g. Health Benefits (retirees)	0036467	270 2400							
h. Sick Leave Severance Pay	0036470	280 2400							
i. Other Employee Benefits	0036480	290 2400							
<b>TOTAL D. School Administration</b>	<b>0036500</b>								
<b>E. Business Services</b>									
90 Fiscal Services (Internal Auditing, Budgeting, Payroll, Financial and Property Accounting, etc.)									
a. Salaries									
(1) Business Official	0036800	111 2511							
(2) Accountant/Auditor	0037000	118 2510							
(3) Clerical/Secretarial	0037100	114 2510							
(4) Other	0037150	119 2510							
b. Purchased Professional and Technical Services	0037158	300 2510							
c. Technical Services (Bank Charges)	0037160	340 2510							
d. Repairs and Maintenance Services	0037164	430 2510							
e. Rental of Equipment and Vehicles	0037165	442 2510							
f. Postage	0037166	530 2510							
g. Advertising	0037170	540 2510							
h. Travel Expense Reimbursement	0037173	582 2510							
i. Materials and Supplies	0037175	610 2510							
j. Equipment	0037177	730 2510							
k. Interest (short-term loans)	0037185	830 2513							
l. Miscellaneous Expenditures	0037187	890 2510							
91 Purchasing Services									
a. Salaries									
(1) Purchasing Agent	0037190	111 2520							
(2) Other	0037192	119 2520							
(3) Clerical/Secretarial	0037193	114 2520							
b. Repairs and Maintenance Services	0037194	430 2520							
c. Rental of Equipment and Vehicles	0037195	442 2520							
d. Postage	0037196	530 2520							
e. Advertising	0037197	540 2520							
f. Purchased Professional and Technical Services	0037200	300 2520							
g. Travel Expense Reimbursement	0037203	582 2520							
h. Materials and Supplies	0037205	610 2520							
i. Equipment	0037207	730 2520							
j. Miscellaneous Expenditures	0037215	890 2520							





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<b>G. Student Transportation Services</b>									
109 Supervision of Student Transportation									
a. Salaries									
(1) Supervisor	0041700	111 2710							
(2) Clerical/Secretarial	0041750	114 2710							
(3) Other	0041760	119 2710							
b. Purchased Professional and Technical Services	0041780	300 2710							
c. Repairs and Maintenance Services	0041790	430 2710							
d. Travel Expense Reimbursement	0041800	582 2710							
e. Materials and Supplies	0041850	610 2710							
f. Equipment	0041880	730 2710							
g. Miscellaneous Expenditures	0042000	890 2710							
110 Regular Transportation Services									
a. Salaries									
(1) Bus Aide	0042050	115 2722							
(2) Bus Driver	0042200	116 2721							
(3) Mechanic	0042250	117 2723							
(4) Substitutes	0042300	123 2721							
b. Repairs and Maintenance Services	0042500	430 2721							
c. Rental of Vehicles	0042520	442 2721							
d. Payments in Lieu of Transportation	0042525	519 2721							
e. Fleet Insurance	0042530	523 2721							
f. Operational Allowance	0042550	583 2721							
g. Materials and Supplies	0042560	610 2721							
h. Gasoline/Diesel	0042600	626 2721							
i. Equipment	0042630	730 2721							
j. Miscellaneous Expenditures	0042690	890 2721							
111 Special Education Transportation Services									
a. Salaries									
(1) Bus Aide	0042730	115 2732							
(2) Bus Driver	0042910	116 2731							
(3) Mechanic	0042915	117 2733							
(4) Substitutes	0042920	123 2731							
b. Repairs and Maintenance Services	0042923	430 2731							
c. Rental of Vehicles	0042925	442 2731							
d. Payments in Lieu of Transportation	0042927	513 2731							
e. Fleet Insurance	0042933	523 2731							
f. Operational Allowance	0042935	583 2731							
g. Materials and Supplies	0042936	610 2731							
h. Gasoline/Diesel	0042937	626 2731							
i. Equipment	0042951	730 2731							
j. Miscellaneous Expenditures	0042960	890 2731							
112 Sabbatical Leave	0042970	140 2700							
113 Employee Benefits									
a. Group Insurance	0044015	210 2700							
b. Social Security	0044020	220 2700							
c. Medicare	0044025	225 2700							

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d. Employer's Contribution to									
(1) Louisiana Teachers Retirement	0044035	231 2700							
(2) Louisiana School Employees Retirement	0044040	233 2700							
(3) Other Retirement	0044045	239 2700							
e. Unemployment Compensation	0044057	250 2700							
f. Workmen's Compensation	0044065	260 2700							
g. Health Benefits (retirees)	0044067	270 2700							
h. Sick Leave Severance Pay	0044070	280 2700							
i. Other Employee Benefits	0044080	290 2700							
<b>TOTAL G. Student Transportation Services</b>	<b>0044100</b>								
<b>H. Central Services</b>									
114 Planning, Research, Development, and Evaluation Services									
a. Salaries									
(1) Supervisor	0046010	111 2810							
(2) Clerical/Secretarial	0046020	114 2810							
(3) Other	0046025	119 2810							
b. Purchased Professional and Technical Services	0046028	300 2810							
c. Management Consultants	0046030	317 2810							
d. Repairs and Maintenance Services	0046033	430 2810							
e. Travel Expense Reimbursement	0046035	582 2810							
f. Materials and Supplies	0046040	610 2810							
g. Equipment	0046050	730 2810							
h. Miscellaneous Expenditures	0046060	890 2810							
115 Public Information Services									
a. Salaries									
(1) Supervisor	0046110	111 2821							
(2) Clerical/Secretarial	0046120	114 2820							
(3) Other	0046122	119 2820							
b. Purchased Professional and Technical Services	0046123	300 2820							
c. Repairs and Maintenance Services	0046124	430 2820							
d. Advertising	0046125	540 2820							
e. Travel Expense Reimbursement	0046130	582 2820							
f. Materials and Supplies	0046135	610 2820							
g. Equipment	0046140	730 2820							
h. Miscellaneous Expenditures	0046160	890 2820							
116 Personnel Services									
a. Salaries									
(1) Supervisor	0046300	111 2831							
(2) Recruitment and Placement Spec./Coordinator	0046320	110 2832							
(3) Clerical/Secretarial	0046330	114 2830							
(4) Other	0046335	119 2830							
b. Purchased Professional and Technical Services	0046338	300 2830							
c. Fingerprinting and Background Check	0046340	339 2830							
d. Repairs and Maintenance Services	0046345	430 2830							
e. Advertising	0046350	540 2830							
f. Travel Expense Reimbursement	0046370	582 2830							
g. Materials and Supplies	0046430	610 2830							
h. Equipment	0046650	730 2830							
i. Miscellaneous Expenditures	0046700	890 2830							



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<b>III. OPERATION OF NON-INSTRUCTIONAL SERVICES</b>									
<b>A. Food Service Operations</b>									
120 Salaries									
a. Parish-Wide Director/Site Managers	0048010	111 3100							
b. Skilled Crafts	0048011	117 3100							
c. Acting Employee	0048012	121 3100							
d. Substitute Employee	0048014	123 3100							
e. Other Temporary Employee	0048015	129 3100							
f. Clerical/Secretarial	0048016	114 3100							
g. Service Workers	0048018	116 3100							
h. Sabbatical Leave	0048019	140 3100							
i. Other Salaries	0048020	119 3100							
j. Salaries for Overtime	0048021	130 3100							
k. Stipend Pay	0048022	150 3100							
121 Disposal Services	0048023	421 3100							
122 Water/Sewage	0048024	411 3100							
123 Repairs and Maintenance Services	0048025	430 3100							
124 Renting Land and Buildings	0048026	441 3100							
125 Rental of Equipment and Vehicles	0048027	442 3100							
126 Advertising	0048028	540 3100							
127 Food Service Management	0048029	570 3100							
128 Travel Expense Reimbursement	0048030	582 3100							
129 Mileage Allowance	0048031	581 3100							
130 Materials and Supplies	0048033	610 3100							
131 Energy (Gas, Electricity, etc.)	0048035	620 3100							
132 Custodial Services	0048042	423 3100							
133 Purchased Educational Services	0048043	320 3100							
134 Legal Services	0048044	332 3100							
135 Audit/Accounting Services	0048046	333 3100							
136 Other Professional Services	0048047	339 3100							
137 Technical Services	0048048	340 3100							
138 Food									
a. Purchased	0048050	631 3100							
b. Commodities	0048055	632 3100							
139 Liability Insurance	0048056	521 3100							
140 Property Insurance	0048058	522 3100							
141 Fleet Insurance	0048059	523 3100							
142 Errors and Omissions Insurance	0048061	524 3100							
143 Faithful Performance Bonds	0048063	525 3100							
144 Other Insurance	0048064	529 3100							
145 Telephone and Postage	0048065	530 3100							
146 Printing and Binding	0048068	550 3100							
147 Equipment	0048075	730 3100							
148 Books and Periodicals	0048087	640 3100							
149 Miscellaneous Expenditures	0048093	890 3100							
150 Services Purchased Locally	0048095	591 3100							
151 Services Purch. from Another LEA within the State	0048097	592 3100							
152 Services Purch. from Another LEA Outside the State	0048099	593 3100							
153 Contingency	0048102	840 3100							

**ANNUAL FINANCIAL REPORT (AFR)  
FISCAL YEAR 2007-2008  
TABLE 1**

ROUND TO WHOLE DOLLARS. NO DECIMALS OR CENTS.

ITEM (1)	Keypunch Code (2)	Account Code (3)	General Fund (4)	Special Fund Federal (5)	Federal NCLB Funds (6)	Other Special Funds (7)	Debt Service Funds (8)	Capital Projects Funds (9)	Total (10)
154 Employee Benefits									
a. Group Insurance	0048115	210 3100							
b. Social Security	0048120	220 3100							
c. Medicare	0048125	225 3100							
d. Employer's Contribution to									
(1) Louisiana Teachers Retirement	0048135	231 3100							
(2) Louisiana School Employees Retirement	0048140	233 3100							
(3) Louisiana Parochial School Employee Ret.	0048142	235 3100							
(4) Other Retirement	0048145	239 3100							
e. Unemployment Compensation	0048157	250 3100							
f. Workmen's Compensation	0048165	260 3100							
g. Health Benefits (retirees)	0048167	270 3100							
h. Sick Leave Severance Pay	0048170	280 3100							
i. Other Employee Benefits	0048180	290 3100							
<b>TOTAL A. Food Service Operations</b>	<b>0048195</b>								
<b>B. Enterprise Operations (exclude Food Service Ops)</b>									
155 Salaries									
a. Administrator	0048210	111 3200							
b. Clerical/Secretarial	0048220	114 3200							
c. Others	0048230	119 3200							
156 Purchased Professional and Technical Services	0048235	300 3200							
157 Repairs and Maintenance Services	0048237	430 3200							
158 Travel Expense Reimbursement	0048240	582 3200							
159 Materials and Supplies	0048245	610 3200							
160 Equipment	0048250	730 3200							
161 Miscellaneous Expenditures	0048270	890 3200							
162 Sabbatical Leave	0048275	140 3200							
163 Employee Benefits									
a. Group Insurance	0048280	210 3200							
b. Social Security	0048290	220 3200							
c. Medicare	0048310	225 3200							
d. Employer's Contribution to									
(1) Louisiana Teachers Retirement	0048320	231 3200							
(2) Louisiana School Employees Retirement	0048330	233 3200							
(3) Other Retirement	0048340	239 3200							
e. Unemployment Compensation	0048350	250 3200							
f. Workmen's Compensation	0048360	260 3200							
g. Health Benefits (retirees)	0048370	270 3200							
h. Sick Leave Severance Pay	0048380	280 3200							
i. Other Employee Benefits	0048390	290 3200							
<b>TOTAL B. Enterprise Operations</b>	<b>0048395</b>								
<b>C. Community Service Operations (e.g. 4-H programs)</b>									
164 Salaries									
a. Administrator	0048410	111 3300							
b. Clerical/Secretarial	0048420	114 3300							
c. Other Salaries	0048430	119 3300							
165 Purchased Professional and Technical Services	0048435	300 3300							
166 Repairs and Maintenance Services	0048437	430 3300							

**ANNUAL FINANCIAL REPORT (AFR)  
FISCAL YEAR 2007-2008  
TABLE 1**

ROUND TO WHOLE DOLLARS. NO DECIMALS OR CENTS.

ITEM (1)	Keypunch Code (2)	Account Code (3)	General Fund (4)	Special Fund Federal (5)	Federal NCLB Funds (6)	Other Special Funds (7)	Debt Service Funds (8)	Capital Projects Funds (9)	Total (10)
167 Travel Expense Reimbursement	0048440	582 3300							
168 Materials and Supplies	0048450	610 3300							
169 Equipment	0048460	730 3300							
170 Miscellaneous Expenditures	0048480	890 3300							
171 Sabbatical Leave	0048485	140 3300							
172 Employee Benefits									
a. Group Insurance	0048715	210 3300							
b. Social Security	0048720	220 3300							
c. Medicare	0048725	225 3300							
d. Employer's Contribution to									
(1) Louisiana Teachers Retirement	0048735	231 3300							
(2) Louisiana School Employees Retirement	0048740	233 3300							
(3) Other Retirement	0048745	239 3300							
e. Unemployment Compensation	0048757	250 3300							
f. Workmen's Compensation	0048765	260 3300							
g. Health Benefits (retirees)	0048767	270 3300							
h. Sick Leave Severance Pay	0048770	280 3300							
i. Other Employee Benefits	0048780	290 3300							
<b>TOTAL C. Community Service Operations</b>	<b>0049200</b>								
<b>TOTAL III. A-C. OPERATION OF NON-INSTRUCTIONAL SERVICE EXPENDITURES</b>	<b>0049250</b>								
<b>IV. FACILITY ACQUISITION AND CONSTRUCTION SERVICES</b>									
173 Salaries									
a. Administrator	0049310	111 4500							
b. Other	0049313	119 4500							
c. Clerical/Secretarial	0049350	114 4500							
174 Legal Services	0049370	332 4500							
175 Architect/Engineering Services	0049420	334 4300							
176 Construction Services	0049520	450 4500							
177 Building Improvements - Renovate/Remodel	0049521	450 4600							
178 Travel Expense Reimbursement	0049523	582 4500							
179 Land Acquisitions	0049527	710 4100							
180 Land Improvements	0049528	710 4200							
181 Building Acquisition	0049530	720 4500							
182 Equipment	0049545	730 4500							
183 Improvements to 16th Section Land									
a. Salaries	0049551	110 4700							
b. Purchased Professional and Technical Services	0049552	300 4700							
c. Miscellaneous Expenditures	0049553	890 4700							
184 Miscellaneous Expenditures	0049555	890 4500							
185 Sabbatical Leave	0049565	140 4500							
186 Employee Benefits									
a. Group Insurance	0049715	210 4000							
b. Social Security	0049720	220 4000							
c. Medicare	0049725	225 4000							











**ANNUAL FINANCIAL REPORT (AFR)  
FISCAL YEAR 2007-2008  
TAX TABLE  
TABLE II**

**ROUND TO WHOLE DOLLARS. NO DECIMALS OR CENTS (EXCEPT TAX RATES).**

TAX SOURCE (1)	KEYPUNCH CODE (2)	PARISHWIDE RATE LEVIED (3)	PARISHWIDE REVENUE FROM TAX (4)	DISTRICT/WARD RATE LEVIED		NUMBER OF DISTRICTS (7)	DISTRICT/WARD REVENUE FROM TAX (8)	TOTAL (COLUMN 4 + COLUMN 8) (9)
				LOW (5)	HIGH (6)			
<b>A. AD VALOREM TAXES</b>								
1 Constitutional Tax	0062220							
2 Renewable Taxes	0062320							
3 Debt Service Taxes	0062620							
4 Up to 1% Collections On Other Than School Tax	0062650							
<b>TOTAL AD VALOREM TAXES</b>	<b>0062720</b>							

B. SALES AND USE TAXES (1)	Keypunch Code (2)	Combined Debt and Non-Debt Rate (3)	Non-Debt Service Amount (4)	Debt Service Amount (5)	TOTAL (COL 4 + COL 5) (6)
<b>B. SALES AND USE TAXES</b>					
1 Parishwide Sales and Use Taxes	0063300				
2 District/Ward Sales and Use Taxes	0063310				
<b>TOTAL SALES AND USE TAXES</b>	<b>0063320</b>				

**GENERAL FIXED ASSET AND LONG TERM DEBT GROUP  
TABLE III**

**ROUND TO WHOLE DOLLARS. NO DECIMALS OR CENTS.**

ITEM (1)	KEYPUNCH CODE (2)	BALANCE 07/01/07 (3)	ADDITIONS FY 07-08 (4)	DELETIONS FY 07-08 (5)	BALANCES 06/30/08 (6)
1 Bonded Debt	0064000				
2 Other Long-Term Obligations	0065000				
3 Vested Compensated Absences	0067500				
4 Fixed Assets	0068500				

**ANNUAL FINANCIAL REPORT (AFR)  
FISCAL YEAR 2007-2008  
PROPRIETARY FUNDS and FIDUCIARY FUNDS  
TABLE IV**

ROUND TO WHOLE DOLLARS. NO DECIMALS OR CENTS.

ITEM (1)	KEYPUNCH CODE (2)	Balance 07/01/07 (3)	Additions FY 07-08 (4)	Deletions FY 07-08 (5)	Balance 06/30/08 (6)
<b><u>A. PROPRIETARY FUNDS</u></b>					
1 Enterprise Funds	0074800				
2 Internal Service Funds	0074900				
<b>TOTAL PROPRIETARY FUNDS</b>	<b>0074950</b>				
<b><u>B. FIDUCIARY FUNDS</u></b>					
1 Expendable Trust Funds	0075100				
2 Nonexpendable Trust Funds	0076100				
3 Agency Funds					
A. Student Activity Funds	0077000				
B. Other Agency Funds	0077500				
<b>TOTAL FIDUCIARY FUNDS</b>	<b>0077600</b>				