



*Gordan D. Ford, Charter School CEO  
407 Central Avenue, Grambling, LA 71245  
Phone (318)-274-6153*

September 9, 2019

RE: Annual Operating Budget Executive Summary for FY 2019-20

To the Citizens of  
Lincoln Parish, Louisiana:

The budget of Lincoln Preparatory School for the fiscal year July 1, 2019 through June 30, 2020, is hereby submitted. The Charter School Chief Executive Officer assumes responsibility for data accuracy and completeness.

The budget has been presented using the pyramid approach that shows three levels of financial data.

- Level 1 – Total all Funds – page 8 & 9
- Level 2 – Totals by Fund – pages 10 - 11, 13, 30-31
- Level 3 – Line-Items Accounts by Fund – pages 19-29 and 36-43

### **Budget Process and Timeline**

Louisiana law requires all budgets for every approved charter school in the state to comply with the Local Government Budget Act. As the Charter School CEO for Lincoln Preparatory School, I am proud to publish and present each individual fund that complies with the requirements set forth in LSA-R.S. 39:1301-1315. A summary of these requirements is shown below:

- Prepare and present a balanced budget for the General Fund and Special Revenue Fund.
- Identify the “Basis of Budgeting” within your budget summary.
- Adopt the budget in an open meeting with a budget adoption instrument.
- Itemize budget number by source and expenditure by function as defined by the Louisiana Board of Elementary Secondary Education (BESE).
- Include a budget message along with a listing of the most important features.

- Make a draft of the budget that is available for public inspection at least 15 days before the budget is adopted by the Board.
- Make budget revisions during the fiscal year when revenues, expenditures, and the beginning fund balance are off by 5% or more.
- Have a least one public meeting where citizens can make public comment before the budget is adopted.
- Keep records of all documents related to the budget.
- Publish a notice in the official journal to let the public know when the budget is available for review and when the budget will be adopted at least 10 days in advance of the public hearing.

The budget process will be finalized when the charter school board members meet on **September 9, 2019** to approve a proposed resolution that is attached to this Executive Summary.

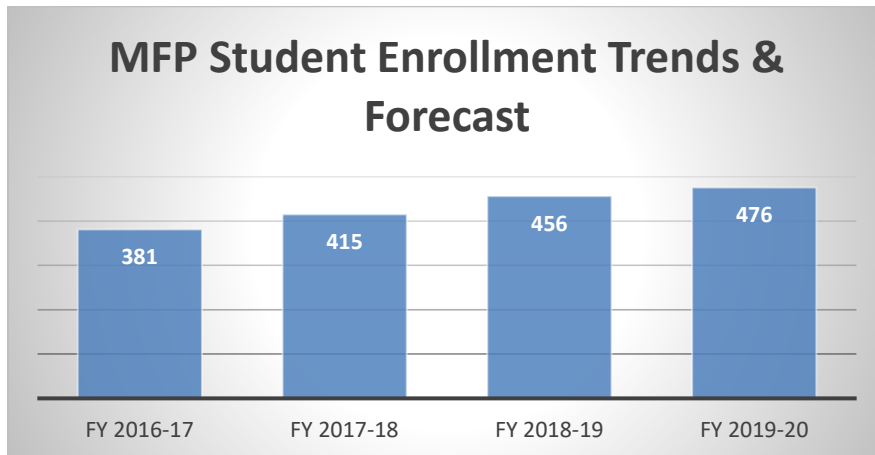
Before the proposed resolution is approved, the Board must hold at least one public hearing to receive comments from the public. The public hearing will also be held at the Board Meeting on **September 9, 2019** prior to a vote being taken.

**Student Enrollment Trend and Forecast**

Lincoln Preparatory School began serving students in grades K-12 in August 2016.

For FY 2019-20, student enrollment in grades kindergarten through the 12<sup>th</sup> grade is forecasted to reach 476 students. These K-12 students are funded through the Minimum Foundation Program.

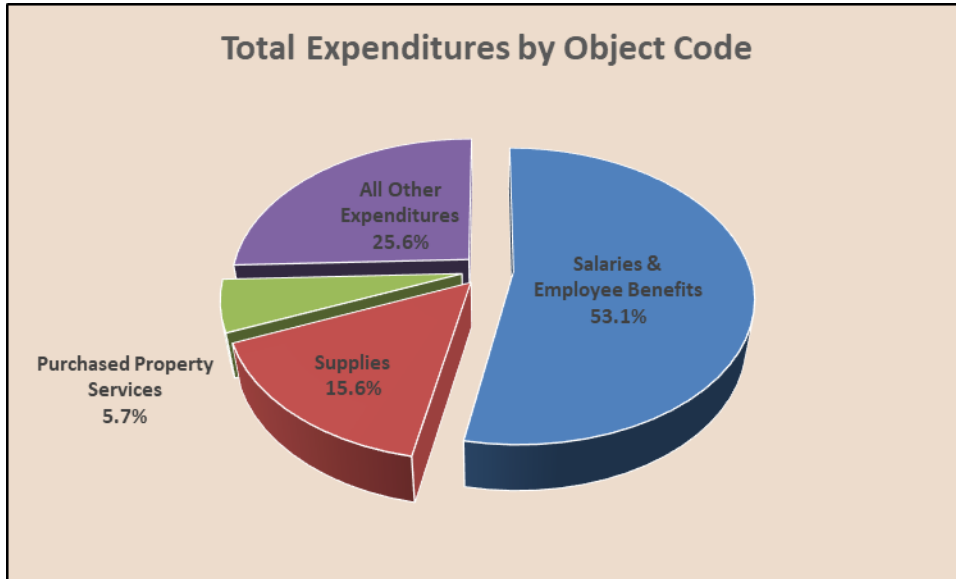
Student enrollment trends and forecast all students are shown in the bar chart below.



As a result, we are anticipating an increase 20 students in grades K-12 in FY 2019-20 as compared to the prior fiscal year.

## **Human Resource Trends and Positions Budgeted**

The importance of budgeting for salaries and employee benefits continues to remain a top priority for Lincoln Preparatory School because we want to improve student learning and student performance. It is also the largest expenditure in education (see chart below).



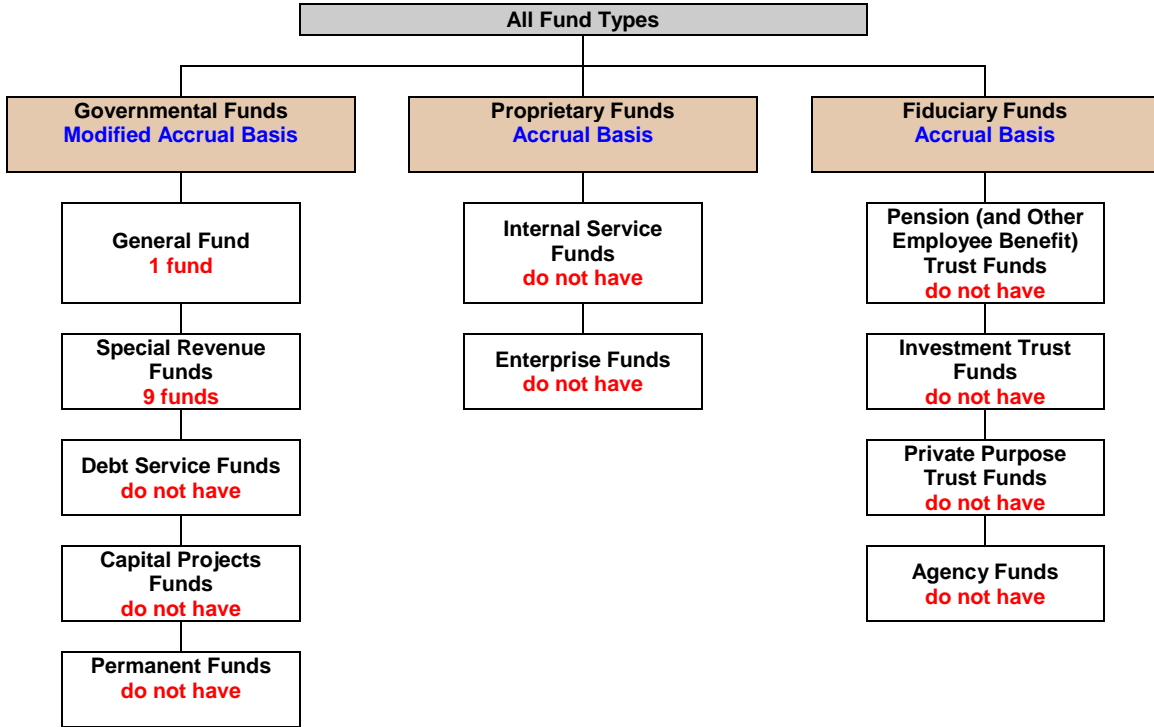
In fact, total salaries and employee benefits for FY 2019-20 are expected to exceed \$4.6 million or 78.7% of total expenditures. The breakdown is as follows:

- Salaries – are wages paid to teachers, paraprofessionals, custodians, lunchroom workers, clerical staff, administrators, etc. As a result, Lincoln Preparatory School expects to employ 69 full-time equivalent (FTE) employees in the upcoming budget year. Compared to last fiscal year, this would be an increase of 3.65 FTE employees: 1 dual enrollment coordinator, 1 special education teacher, 1 paraprofessional, a custodian.
- Employee Benefits – are amounts paid on behalf of these employees and are not included in their gross salary. This would include employer contributions for medical insurance, FICA, Medicare Tax, Teachers' Retirement System of Louisiana, Louisiana School Employees Retirement System, unemployment tax, and workmen's compensation.

## **Funds and Fund Types Budgeted**

The Lincoln Preparatory School, along with other charter schools throughout the State of Louisiana; budget, 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 using individual funds that must be categorized in one of 11 fund types. Each fund type, the basis of budgeting, and the number of individual funds to be budgeted are listed below.



**Summary of the Financial Statements**

A summary of the budget for FY 2019-20 is shown below.

	General Fund	Special Revenue Fund	Total
Revenues	\$5,682,232	\$695,145	\$6,377,377
Expenditures	5,408,556	668,082	6,076,638
Other Sources & Uses of Funds	10,678	(10,678)	-0-
Excess (Deficiency)	\$284,354	\$16,385	\$300,739
Beginning Fund Balance	\$205,361	\$879	\$206,240
Ending Fund Balance	\$489,715	\$17,264	\$506,979
% of Fund Balance to Total Expenditures	9.05%	2.58%	

Sound fiscal planning and best budgeting practices advise schools to keep equal to or greater than 10-15% of total expenditures in reserve to address unforeseen emergencies or disasters, unexpected revenue reductions, and certain legal liabilities.

Revenues should always equal or exceed expenditures for a charter school to be fiscally sound. In fact, sound fiscal planning and best budgeting practices advise schools to keep equal to or greater than 15% of total General Fund expenditures in the Ending Fund Balance to address unforeseen emergencies or disasters, unexpected revenue reductions, and certain legal liabilities. Attention is needed to bring the Fund Balance up as shown above,

**Acknowledgement**

I would like to thank the members of the Board for their interest and support in planning and conducting the financial operations for the Lincoln Preparatory School and I humbly ask your approval of this operating budget and budget resolution for FY 2019-20 shown on pages 6-9.

Sincerely yours,

Gordan Ford, Chief Executive Officer  
Lincoln Preparatory School

Megan Kenley, Chief Financial Officer  
Lincoln Preparatory School

Lincoln Preparatory School

**BUDGET RESOLUTION**

The following resolution was offered by \_\_\_\_\_ and seconded by \_\_\_\_\_:

A resolution adopting, finalizing and implementing the Annual Operating Budget of the Lincoln Preparatory School for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

**WHEREAS**, [Gordan Ford](#), in his capacity as chief executive officer of the Lincoln Preparatory School prepared, with the assistance of the Business Manager, a proposed General Fund and Special Revenue Fund Budgets for the fiscal year beginning July 1, 2019 and ending June 30, 2020, which was accompanied by a budget adoption resolution; and

**WHEREAS**, the proposed General Fund and Special Revenue Fund Budgets as shown in the Charter School Annual Operating Budget forms that were developed and provided by the Louisiana Department of Education that shows the revenues itemized by source and the expenditures itemized by function as required by Louisiana R.S. 39:1305; and

**WHEREAS**, the accompanying budget adoption resolution have been submitted to the Lincoln Preparatory School Board for review and consideration; and

**WHEREAS**, notice of a public hearing on the proposed Annual Operating Budget, notice of the availability of the proposed budgets for review at such hearing and a general summary of the proposed budgets have been timely published in [The Ruston Daily Leader](#); and

**WHEREAS**, a public hearing on the proposed Annual Operating Budget has now been reviewed and considered; now

**THEREFORE BE IT RESOLVED** by the Lincoln Preparatory School Board that the proposed Annual Operating Budget is hereby approved, adopted, and finalized subject to the following changes.

1. [None](#)
2. [None](#)
3. [None](#)

**BE IT FURTHER RESOLVED**, that the Chief Executive Officer of Lincoln Preparatory School, [Gordan Ford](#), or his successor, is hereby authorized and in

his sole discretion, to make such changes within the various budget classifications as he may deem necessary provided that any reallocation of funds affecting in excess of five percent (5%) of the projected revenue collections must be approved in advance by action of the Charter School Board at a meeting duly noticed and convened.

**BE IT FURTHER RESOLVED**, that [Gordan Ford](#), or his successor, in his capacity as chief executive officer of the Lincoln Preparatory School, is hereby directed to advise the Lincoln Preparatory School Board in writing when:

1. Total revenues collections & other sources plus projected revenues & other sources for the remainder of the year, within a fund are failing to meet total budgeted revenues & other sources by five percent (5%) or more.
2. 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 uses by five percent (5%) or more, or
3. 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.

**BE IT FURTHER RESOLVED** that the Chief Executive Officer of the Charter School Board, [Gordan Ford](#), or his successor, shall certify completion of all actions required by Louisiana R.S. 39:1306 by publishing a notice of the minutes of the meeting in [The Ruston Daily Leader](#).

This Resolution having been submitted to a vote, the vote thereon was as follows  
Yes = **xx**, Nays = **xx**, Abstaining = **xx**, Absent = **xx**:

- YEAS: **List the names of each Board Member here if they voted yes. If no member voted yes, enter "None"**
- NAYS: **List the names of any Board Member here if they voted no. If no member voted no, enter "None"**
- ABSTAINING: **List the names of any Board Member here if they voted to abstain. If no member voted to abstain, enter "None"**
- ABSENT: **List the names of any Board Member who was absent. If no members were absent, enter "None"**

**Lincoln Preparatory School**  
**Level 1 - All Funds**  
**FY 2019-20**

**Budget Summary by Object**

<b>Revenues</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Percent of</b>
	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>	<b><u>Change</u></b>
Minimum Foundation Program - Local	\$ 2,451,381	\$ 2,776,954	\$ 2,968,169	6.9%
Minimum Foundation Program - State	2,078,068	2,350,585	2,546,057	8.3%
ESSA - Federal	228,016	253,663	222,642	-12.2%
School Food Service - Federal	206,154	329,186	371,241	12.8%
Other	<u>261,005</u>	<u>234,368</u>	<u>269,268</u>	<u>14.9%</u>
Total Revenues	\$ 5,224,624	\$ 5,944,756	\$ 6,377,377	7.3%
 <b>Expenditures</b>				
Salaries	\$ 2,699,330	\$ 3,092,803	\$ 3,420,487	10.6%
Employee Benefits	1,084,480	1,115,114	1,202,674	7.9%
Purchased Professional Services	219,713	271,203	213,650	-21.2%
Purchased Property Services	202,660	460,958	333,120	-27.7%
Other Purchased Services	280,418	194,877	163,521	-16.1%
Supplies	624,920	700,987	720,260	2.7%
Property	-	-	-	0.0%
Other Objects	<u>13,922</u>	<u>287,943</u>	<u>22,926</u>	<u>-92.0%</u>
Total Expenditures	\$ 5,125,443	\$ 6,123,885	\$ 6,076,638	-0.8%
Other Sources of Funds	\$ 18,401	\$ 305,561	\$ 10,678	-96.5%
Other Uses of Funds	<u>(18,401)</u>	<u>(40,561)</u>	<u>(10,678)</u>	<u>-73.7%</u>
Total General Fund	\$ -	\$ 265,000	\$ -	-100.0%
Net Change in Fund Balance	\$ 99,181	\$ 85,871	\$ 300,739	
Beginning Fund Balance	\$ 21,188	\$ 120,369	\$ 206,240	71.3%
Ending Fund Balance	\$ 120,369	\$ 206,240	\$ 506,979	145.8%

The expenditures, listed on this page, present a cross-classification of the total General Fund Budget as shown on the previous page. Object code classifications (salaries, employee benefits, materials, equipment, etc.) are used to describe the service or commodity as a result of a specific expenditure.



**Lincoln Preparatory School**  
**Level 1 - All Funds**  
**FY 2019-20**

**Budget Summary by Function**

<b>Revenues</b>	<b>Actual 2017-18</b>	<b>Budget 2018-19</b>	<b>Budget 2019-20</b>	<b>Percent of Change</b>
Minimum Foundation Program - Local	\$ 2,451,381	\$ 2,776,954	\$ 2,968,169	6.9%
Minimum Foundation Program - State	2,078,068	2,350,585	2,546,057	8.3%
ESSA - Federal	228,016	253,663	222,642	-12.2%
School Food Service - Federal	206,154	329,186	371,241	12.8%
Other	<u>261,005</u>	<u>234,368</u>	<u>269,268</u>	<u>14.9%</u>
Total Revenues	\$ 5,224,624	\$ 5,944,756	\$ 6,377,377	7.3%
<b>Expenditures</b>				
Regular Programs	\$ 2,363,623	\$ 2,462,763	\$ 2,600,469	5.6%
Special Education Programs	140,894	242,783	403,729	66.3%
Career & Technical Education Programs	37,524	19,974	48,685	143.7%
Other Instructional Programs	228,488	228,345	244,046	6.9%
Special Programs	236,527	205,222	189,317	-7.8%
Pupil Support Services	83,538	246,867	256,138	3.8%
Instructional Staff Services	208,193	156,198	144,042	-7.8%
General Administration	81,055	90,455	54,378	-39.9%
School Administration	643,411	619,881	635,923	2.6%
Business Services	107,294	208,159	185,335	-11.0%
Maintenance of Plant Services	417,816	429,317	437,638	1.9%
Student Transportation Services	351,423	440,799	447,216	1.5%
Central Services	16,451	22,315	26,500	18.8%
Food Service	209,206	350,841	382,858	9.1%
Facility Acquisition & Construction	-	134,966	20,364	-84.9%
Debt Service	<u>-</u>	<u>265,000</u>	<u>-</u>	<u>-100.0%</u>
Total Expenditures	\$ 5,125,443	\$ 6,123,885	\$ 6,076,638	-0.8%
Other Sources of Funds	\$ 18,401	\$ 305,561	\$ 10,678	-96.5%
Other Uses of Funds	<u>(18,401)</u>	<u>(40,561)</u>	<u>(10,678)</u>	<u>-73.7%</u>
Total General Fund	\$ -	\$ 265,000	\$ -	-100.0%
Net Change in Fund Balance	\$ 99,181	\$ 85,871	\$ 300,739	
Beginning Fund Balance	\$ 21,188	\$ 120,369	\$ 206,240	71.3%
Ending Fund Balance	\$ 120,369	\$ 206,240	\$ 506,979	145.8%

**Each Line Item of the Budget is shown later in this section**

**Lincoln Preparatory School  
Fiscal Year 2019-20**

**General Fund Budget Summary by Function**

	Actual Rev. & Exp. Thru <u>May 2019</u>	Estimates Thru <u>June 2019</u>	Final Budget <u>FY 2018-19</u>	Budget <u>2019-20</u>	% <u>Change</u>
<b>Revenues</b>					
MFP - Local	\$ 2,485,696	\$ 291,258	\$ 2,776,954	\$ 2,968,169	6.9%
MFP - State	2,100,459	246,118	2,346,577	2,541,873	8.3%
ESSA - Federal	-	-	-	-	0.0%
School Food Service - Federal	-	-	-	-	<u>0.0%</u>
Other	<u>90,046</u>	<u>738</u>	<u>90,784</u>	<u>172,190</u>	89.7%
Total Revenues	\$ 4,676,201	\$ 538,114	\$ 5,214,315	\$ 5,682,232	
<b>Expenditures</b>					
Regular Programs	\$ 2,107,615	\$ 355,148	\$ 2,462,763	\$ 2,600,469	5.6%
Special Education Programs	153,087	25,627	178,714	333,113	86.4%
Career & Technical Education Pr	6,578	(4,303)	2,275	48,685	2040.0%
Other Instructional Programs	155,206	73,139	228,345	244,046	6.9%
Special Programs	-	-	-	-	0.0%
Pupil Support Services	204,176	21,182	225,358	256,038	13.6%
Instructional Staff Services	120,385	6,152	126,537	118,851	-6.1%
General Administration	90,214	241	90,455	54,378	-39.9%
School Administration	552,094	67,787	619,881	635,923	2.6%
Business Services	191,682	16,477	208,159	185,335	-11.0%
Maintenance of Plant Services	342,352	86,965	429,317	437,638	1.9%
Student Transportation Services	404,307	36,492	440,799	447,216	1.5%
Central Services	20,387	1,928	22,315	26,500	18.8%
Food Service	-	-	-	-	0.0%
Facility Acquisition & Constructio	129,875	5,091	134,966	20,364	-84.9%
Debt Service	<u>265,000</u>	<u>-</u>	<u>265,000</u>	<u>-</u>	<u>-100.0%</u>
Total Expenditures	\$ 4,742,958	\$ 691,926	\$ 5,434,884	\$ 5,408,556	-0.5%
Other Sources of Funds	\$ 265,000	\$ 40,561	\$ 305,561	\$ 10,678	-96.5%
Other Uses of Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total Other Sources & Uses	\$ 265,000	\$ 40,561	\$ 305,561	\$ 10,678	-96.5%
Net Change in Fund Balance	\$ 198,243	\$ (113,251)	\$ 84,992	\$ 284,354	
Beginning Fund Balance	\$ 120,369		\$ 120,369	\$ 205,361	70.6%
Ending Fund Balance	\$ 318,612		\$ 205,361	\$ 489,715	138.5%

**Attach this sheet to the Board Resolution to comply with the Local Government Budget Act.**

**Lincoln Preparatory School  
Level 2 - General Fund Budget Summary  
Fiscal Year 2019-20**

**Budget Summary by Object**

	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Percent of</b>
	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>	<b><u>Change</u></b>
<b>Revenues</b>				
Minimum Foundation Program - Local	\$ 2,451,381	\$ 2,776,954	\$ 2,968,169	6.9%
Minimum Foundation Program - State	2,075,016	2,346,577	2,541,873	8.3%
ESSA - Federal	-	-	-	0.0%
School Food Service - Federal	-	-	-	0.0%
Other	<u>107,233</u>	<u>90,784</u>	<u>172,190</u>	<u>89.7%</u>
Total Revenues	\$ 4,633,630	\$ 5,214,315	\$ 5,682,232	9.0%
<b>Expenditures</b>				
Salaries	\$ 2,483,063	\$ 2,889,527	\$ 3,206,205	11.0%
Employee Benefits	1,003,931	1,039,277	1,119,937	7.8%
Purchased Professional Services	212,118	244,705	208,461	-14.8%
Purchased Property Services	186,454	429,025	312,520	-27.2%
Other Purchased Services	231,258	143,974	127,672	-11.3%
Supplies	422,104	400,433	410,835	2.6%
Property	-	-	-	0.0%
Other Objects	<u>13,922</u>	<u>287,943</u>	<u>22,926</u>	<u>-92.0%</u>
Total Expenditures	\$ 4,552,850	\$ 5,434,884	\$ 5,408,556	-0.5%
Other Sources of Funds	\$ 18,401	\$ 305,561	\$ 10,678	-96.5%
Other Uses of Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total Other Sources and Uses	\$ 18,401	\$ 305,561	\$ 10,678	-96.5%
Net Change in Fund Balance	\$ 99,181	\$ 84,992	\$ 284,354	
Beginning Fund Balance	\$ 21,188	\$ 120,369	\$ 205,361	70.6%
Ending Fund Balance	\$ 120,369	\$ 205,361	\$ 489,715	138.5%

The expenditures, listed on this page, present a cross-classification of the total General Fund Budget as shown on the previous page. Object code classifications (salaries, employee benefits, materials, equipment, etc.) are used to describe the service or commodity as a result of a specific expenditure.

**Lincoln Preparatory School  
Fiscal Year 2019-20**

**Special Revenue Fund Summary by Function**

	Actual Rev. & Exp. Thru <u>May 2019</u>	Estimates Thru <u>June 2019</u>	Final Budget <u>FY 2018-19</u>	Budget <u>2019-20</u>	%
					<u>Change</u>
<b>Revenues</b>					
Minimum Foundation Program -	\$ -	\$ -	\$ -	\$ -	0.0%
Minimum Foundation Program -	3,674	334	4,008	4,184	4.4%
ESSA - Federal	198,631	55,032	253,663	222,642	-12.2%
School Food Service - Federal	297,568	31,618	329,186	371,241	12.8%
Other	<u>105,601</u>	<u>37,983</u>	<u>143,584</u>	<u>97,078</u>	-32.4%
Total Revenues	\$ 605,474	\$ 124,967	\$ 730,441	\$ 695,145	
<b>Expenditures</b>					
Regular Programs	\$ 1,050	\$ (1,050)	\$ -	\$ -	0.0%
Special Education Programs	54,212	9,857	64,069	70,616	10.2%
Career & Technical Education P	8,689	9,010	17,699	-	-100.0%
Other Instructional Programs	-	-	-	189,317	0.0%
Special Programs	160,665				
Pupil Support Services	21,309	183,913	205,222	100	-100.0%
Instructional Staff Services	28,884	(7,375)	21,509	25,191	17.1%
General Administration	-	29,661	29,661	-	-100.0%
School Administration	-	-	-	-	0.0%
Business Services	-	-	-	-	0.0%
Maintenance of Plant Services	-	-	-	-	0.0%
Student Transportation Services	-	-	-	-	0.0%
Central Services	-	-	-	-	0.0%
Food Service	314,640	(314,640)	-	382,858	0.0%
Facility Acquisition & Constructic	-	350,841	350,841	-	-100.0%
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Total Expenditures	\$ 589,449	\$ 260,217	\$ 689,001	\$ 668,082	-3.0%
Other Sources of Funds	\$ -	\$ -	\$ -	\$ -	0.0%
Other Uses of Funds	<u>-</u>	<u>(40,561)</u>	<u>(40,561)</u>	<u>(10,678)</u>	-73.7%
Total Other Sources & Uses	\$ -	\$ (40,561)	\$ (40,561)	\$ (10,678)	-73.7%
Net Change in Fund Balance	\$ 16,025	\$ (175,811)	\$ 879	\$ 16,385	
Beginning Fund Balance	\$ -		\$ -	\$ 879	0.0%
Ending Fund Balance	\$ 16,025		\$ 879	\$ 17,264	1864.1%

**Attach this sheet to the Board Resolution to comply with the Local Government Budget Act.**

**Lincoln Preparatory School  
Level 2 - General Fund Budget Summary  
Fiscal Year 2019-20**

**Budget Summary by Function**

<b>Revenues</b>	<b>Actual <u>2017-18</u></b>	<b>Budget <u>2018-19</u></b>	<b>Budget <u>2019-20</u></b>	<b>Percent of <u>Change</u></b>
Minimum Foundation Program - Local	\$ 2,451,381	\$ 2,776,954	\$ 2,968,169	6.9%
Minimum Foundation Program - State	2,075,016	2,346,577	2,541,873	8.3%
ESSA - Federal	-	-	-	0.0%
School Food Service - Federal	-	-	-	0.0%
Other	<u>107,233</u>	<u>90,784</u>	<u>172,190</u>	<u>89.7%</u>
Total Revenues	\$ 4,633,630	\$ 5,214,315	\$ 5,682,232	9.0%
 <b>Expenditures</b>				
Regular Programs	2,363,623	2,462,763	2,600,469	5.6%
Special Education Programs	129,327	178,714	333,113	86.4%
Career & Technical Education Programs	37,524	2,275	48,685	2040.0%
Other Instructional Programs	228,488	228,345	244,046	6.9%
Special Programs	-	-	-	0.0%
Pupil Support Services	75,843	225,358	256,038	13.6%
Instructional Staff Services	109,819	126,537	118,851	-6.1%
General Administration	81,055	90,455	54,378	-39.9%
School Administration	634,187	619,881	635,923	2.6%
Business Services	107,294	208,159	185,335	-11.0%
Maintenance of Plant Services	417,816	429,317	437,638	1.9%
Student Transportation Services	351,423	440,799	447,216	1.5%
Central Services	16,451	22,315	26,500	18.8%
Facility Acquisition & Construction	-	134,966	20,364	-84.9%
Debt Service	<u>-</u>	<u>265,000</u>	<u>-</u>	<u>-100.0%</u>
Total Expenditures	\$ 4,552,850	\$ 5,434,884	\$ 5,408,556	-0.5%
Other Sources of Funds	\$ 18,401	\$ 305,561	\$ 10,678	-96.5%
Other Uses of Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total Other Sources and Uses	\$ 18,401	\$ 305,561	\$ 10,678	-96.5%
Net Change in Fund Balance	\$ 99,181	\$ 84,992	\$ 284,354	
Beginning Fund Balance	\$ 21,188	\$ 120,369	\$ 205,361	70.6%
Ending Fund Balance	\$ 120,369	\$ 205,361	\$ 489,715	138.5%

**Each Line Item of the Budget is shown later in this section**

**Lincoln Preparatory School  
General Fund Budget  
Fiscal Year 2019-20**

**Most Important Features**

- 1 Revenues should always equal or exceeded expenditures for a charter school to be fiscally sound. In fact, sound fiscal planning and best budgeting practices advise schools to keep equal to or greater than 15% of the total General Fund expenditures in the Ending Fund Balance to address unforeseen emergencies or disasters, unexpected revenue reductions, and certain legal liabilities. Attention is need to bring the fund balance up as shown below.

	<b>Actual FY 2017-18</b>	<b>Budget FY 2018-19</b>	<b>Budget FY 2019-20</b>
Excess (Deficiency)	\$ 99,181	\$ 84,992	\$ 284,354
Beginning Fund Balance	\$ 21,188	\$ 120,369	\$ 205,361
Ending Fund Balance	\$ 120,369	\$ 205,361	\$ 489,715
% of Fund Balance to Total Expenditures	2.6%	3.8%	9.1%

- 2 The largest source of revenue for Lincoln Preparatory School comes from the State of Louisiana through the Minimum Foundation Program (MFP) which is 96.9% or the total General Fund Budget. Anticipated MFP revenues are being projected as shown below. A projected increase exceeding \$259,179 can be attributed to a higher per pupil allocation.

	<b>Actual FY 2017-18</b>	<b>Budget FY 2018-19</b>	<b>Budget FY 2019-20</b>	<b>Increase (Decrease)</b>
Students - October 1	415	456	476	20
Students - February 1	423	456	476	20
Local Revenue Representation	\$ 5,795.23	\$ 6,089.81	\$ 6,235.65	\$ 146
Basic State Support	4,905.48	5,146.00	5,340.07	194
Local Revenue Representation	\$ 2,451,381	\$ 2,776,954	\$ 2,968,169	\$ 191,215
Basic State Support	2,075,016	2,346,577	2,541,873	195,296
Total MFP Revenues	\$ 4,526,397	\$ 5,123,531	\$ 5,510,042	\$ 386,511

NOTE: The above calculation **does not include** the Teacher and Support Workers State Pay Increases

**Lincoln Preparatory School  
General Fund Budget  
Fiscal Year 2019-20**

**Most Important Features**

- 3 Total annual pension employer costs are anticipated to increase \$58,843 in FY 2019-20. Individual pension costs are calculated by multiplying the appropriate employer rate shown below by each employee's salary paid. Eligibility to participate in a particular retirement system and the employee/employer rates are identified in Louisiana law and are shown below:

Contribution Rates		Actual 2017-18	Budget 2018-19	Budget 2019-20
TRSL	TRSL Employee	8.00%	8.00%	8.00%
	TRSL Employer	26.60%	26.70%	26.00%
ORP	ORP Employee	8.00%	8.00%	8.00%
	ORP Employer	28.40%	28.00%	28.40%
LSERS	LSERS Employee	8.00%	8.00%	8.00%
	LSERS Employer	27.60%	28.00%	29.40%
<b>Annual Employer Pension Cost to the Lincoln Preparatory School</b>		\$ 618,151	\$ 704,669	\$ 763,512

\* employee rate for a LSERS worker hired before 07/01/2010 is 7.5%

- 4 Total annual medical insurance premiums for Lincoln Prep employees are anticipated to increase \$19,652 in FY 2019-20. Monthly employee and employer rates are set by the Office of Group Benefits (OGB) in January of each calendar year shown below. A 7.5% rate increase is anticipated for calendar year 2020.

Magnolia Local Plus		Actual CY 2018	Budget CY 2019	Budget CY 2020
Enrollee	Employee - E	\$ 168.88	\$ 168.88	\$ 181.55
	Employer - E	506.78	506.78	544.79
Enrollee + Spouse	Employee - E+S	548.54	548.54	589.68
	Employer - E+S	886.48	886.48	952.97
Enrollee + Child(ren)	Employee - E+C	243.06	243.06	261.29
	Employer - E+C	580.94	580.94	624.51
Enrollee + Family	Employee - E+F	587.74	587.74	631.82
	Employer - E+F	925.68	925.68	995.11
<b>Effective Date of Rate</b>		1/1/2018	1/1/2019	1/1/2020
<b>Annual Employer Medical Costs to the Lincoln Preparatory School</b>		\$ 266,084	\$ 243,852	\$ 263,504

**Lincoln Preparatory School  
General Fund Budget  
Fiscal Year 2019-20**

**Most Important Features**

- 5 Federal law requires the Lincoln Preparatory School to maintain fiscal effort in order to receive their full allocation of Title I funds in any subsequent year. A school system has maintained this effort when either the combined fiscal effort (a) of all expenditures or (b) at the per student level is not less than 90% of the prior fiscal year. To help insure that Lincoln Preparatory School will continue to receive Title I funds in FY 2019-20, compliance with this requirement is calculated and shown below:

Annual Financial Report (AFR) Column 10	Key Punch Code	Budget FY 2018-19	Budget FY 2019-20
Total All Expenditures	50900	\$ 6,123,885	\$ 6,076,638
Less: Debt Service	50850	(265,000)	-
Less: Facility Acquisition & Construction	49960	(134,966)	(20,364)
Less: Community Service	49200	-	-
Less: Federal Revenue - Columns 5 & 6 only	14900	(397,247)	(319,720)
Total expenditures from non-federal sources	<b>FY 2017-18</b> \$ 4,743,655	\$ 5,326,672	\$ 5,736,554
<b>Method #1</b> - Total expenditures from non-federal sources must be 90% or greater than the prior year. If "No," you will see the amount of money that needs to be budgeted in the General Fund to show compliance.		Yes	Yes
		\$ -0-	\$ -0-
MFP Student Membership count as of October 1		456	476
Average per-pupil expenditures from non-federal sources	<b>FY 2017-18</b> \$ 11,430	\$ 11,681	\$ 12,052
<b>Method #2</b> - Total average per-pupil exp. from non-federal sources must be 90% or greater than the prior year. If "No," you will see the amount of money that needs to be budgeted on a per student basis in the General Fund to show compliance.		Yes	Yes
		\$ -0-	-0-

NOTE: Compliance **will be met if one or both** methods listed above have been satisfied.



**Lincoln Preparatory School  
General Fund Budget  
Fiscal Year 2019-20**

**Most Important Features**

- 6 Also, Federal law requires the Lincoln Preparatory School to maintain fiscal effort in order to receive their full allocation of IDEA - Part B funds in any subsequent year. A school system has maintained this effort when either the combined General Fund Special Education fiscal effort (a) of all expenditures or (b) at the per student level is not less than 100% of the prior fiscal year. To help insure that Lincoln Preparatory School will continue to receive IDEA - Part B funds in FY 2019-20, compliance with this requirement is calculated and shown below

Annual Financial Report (AFR) General Fund - Column 4	Key Punch Code	Budget FY 2018-19	Budget FY 2019-20
Special Education Programs - 1200	----	\$ 178,714	\$ 333,113
Pupil Support - 2100	----	43,400	67,100
Instructional Staff - 2200	----	89,996	95,660
Student Transportation - 2700	----	-	-
Total Special Ed. expenditures from non-federal sources	<b>FY 2017-18</b> \$ 202,612	\$ 312,110	\$ 495,873
<b>Method #1</b> - Total General Fund Special Education expenditures from non-federal sources must be 100% or greater than the prior year. If "No," you will see the amount of money that needs to be budgeted in Special Education to show compliance.		Yes	Yes
		\$ -0-	\$ -0-
SER Student Membership count as of October 1	<b>FY 2017-18</b>		
	34	48	66
Average per-pupil Special Ed. expenditures from non-federal sources	<b>FY 2017-18</b>		
	\$ 5,959	\$ 6,502	\$ 7,513
<b>Method #2</b> - Total average per-pupil Special Ed. expenditures from non-federal sources must be 100% or greater than the prior year. If "No," you will see the amount of money that needs to be budgeted on a per student basis in Special Education to show compliance.		Yes	Yes
		\$ -0-	\$ -0-

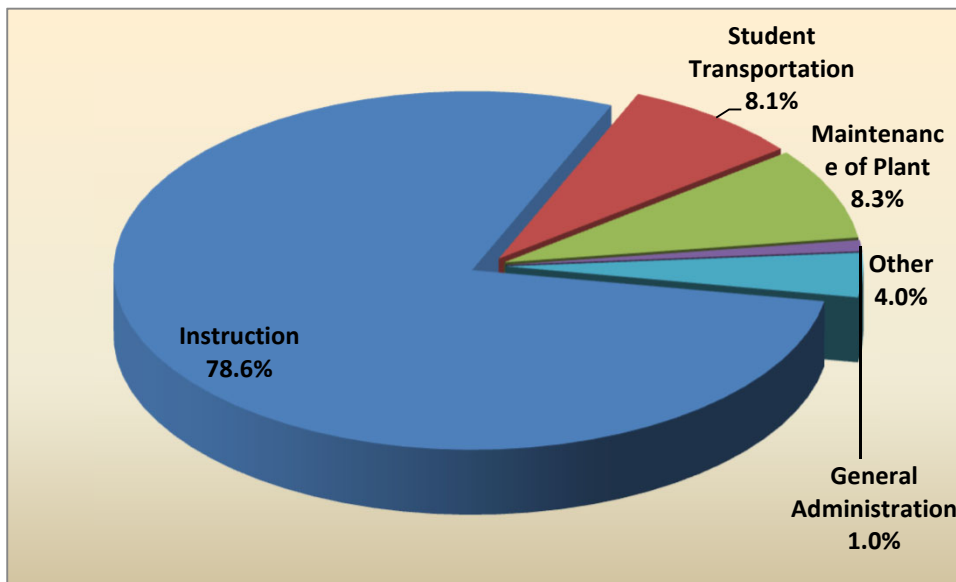
NOTE: Compliance **will be met if one or both** methods listed above have been satisfied.

**Lincoln Preparatory School  
General Fund Budget  
Fiscal Year 2019-20**

**Most Important Features**

- 7 Lincoln Preparatory School continues to comply with the 70% instructional requirement outlined in the Minimum Foundation Program (MFP) funding formula approved by the Louisiana Legislature. The instructional formula used by the State Department of Education to certify compliance with this requirement is (1) Instructional Expenditures divided by (2) Support Expenditures. Instruction includes the function codes 1100, 1200, 1300, 1400, 1500, 2100, 2200, and 2400, while Support Expenditures includes the function codes 2300, 2500, 2600, 2700, 2800, and 3100.

General Fund Expenditures	Actual FY 2017-18	Budget FY 2018-19	Budget FY 2019-20
Instruction	78.6%	76.3%	78.6%
Student Transportation	9.2%	8.5%	8.1%
Maintenance of Plant	7.7%	8.8%	8.3%
General Administration	1.8%	1.8%	1.0%
Other	2.7%	4.6%	4.0%
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>



**Lincoln Preparatory School**  
**Level 3 - General Fund by Line-Item**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2017-18</b>	<b>Budget 2018-19</b>	<b>Budget 2019-20</b>
<b>Local Revenue Description</b>					
<p>Local revenues are those revenues that are collected from the citizens of the district's service area and governmental and nongovernmental entities both within and outside the school district. Such revenues include property taxes, tuition, and interest income.</p>					
1	1 1510	Interest Earnings	\$ -	\$ 738	\$ 738
2	1 1920	Contributions and Donations	2,336	1,535	1,500
3	1 1991	Medicaid Reimbursement	-	-	21,807
4	1 1994	Minimum Foundation Program - Local	2,451,381	2,776,954	2,968,169
5	1 1999	Other Miscellaneous Revenue	94,122	9,460	5,000
		Total Local Revenues	\$ 2,547,839	\$ 2,788,687	\$ 2,997,214
<b>State Revenue Description</b>					
<p>State revenues are those revenues received from the state, excluding funds passed through the state from the federal government. Such revenues include state grants and state education foundation funding.</p>					
6	1 3110	Minimum Foundation Program - State	\$ 2,075,016	\$ 2,346,577	\$ 2,541,873
7	1 3190	MFP Pay Raise	-	-	65,084
8	1 3260	Louisiana Office of Student Financial As	-	21,718	21,718
9	1 3265	Louisiana Gear Up (LGU)	-	16,422	16,422
10	1 3268	Career Development Fund (CDF)	-	13,447	13,447
11	1 3269	Jump Start	-	18,720	18,714
12	1 3290	Education Excellence Fund (EEF)	10,775	8,744	7,760
		Total State Revenues	\$ 2,085,791	\$ 2,425,628	\$ 2,685,018
<b>Regular Programs Expenditure Description</b>					
<p>Activities that provide students in grades K-12 with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers. These programs contrast with those designed to improve or overcome physical, mental, social and/or emotional handicaps.</p>					
13	1 320 1100	K-12 Purchased Educational Services	\$ 44,293	\$ -	\$ -
14	1 430 1100	K-12 Maintenance & Repair Service	-	12,760	12,760
15	1 442 1100	K-12 Copier Rental	-	1,095	2,304
16	1 530 1100	K-12 Technology Communications	-	-	-
17	1 560 1100	K-12 Tuition Paid to Other LEAs	5,812	38,300	44,500

**Lincoln Preparatory School**  
**Level 3 - General Fund by Line-Item**

	Account Number			Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
18	1	610	1100	K-12 Materials & Supplies	25,281	25,201	25,453
19	1	612	1100	K-12 Testing Materials	6,501	5,342	5,350
20	1	615	1100	K-12 Technology Materials	27,427	34,689	45,146
21	1	642	1100	K-12 Textbooks	11,863	12,510	12,510
22	1	112	1105	Kindergarten Teacher Salaries	84,397	88,623	92,108
23	1	123	1105	Kindergarten Substitute Teacher Salaries	-	600	600
24	1	210	1105	Kindergarten Medical Insurance	-	10,878	12,162
25	1	225	1105	Kindergarten Medicare Tax	-	1,202	1,344
26	1	231	1105	Kindergarten TRSL	-	23,913	23,948
27	1	250	1105	Kindergarten Unemployment	-	574	600
28	1	260	1105	Kindergarten Workmen's Compensation	-	418	327
29	1	112	1110	Elementary Teacher Salaries	434,626	592,949	531,220
30	1	115	1110	Elementary Paraprofessional Salaries	75,286	26,711	28,250
31	1	123	1110	Elementary Substitute Teacher Salaries	59,791	22,536	22,600
32	1	210	1110	Elementary Medical Insurance	175,806	54,375	64,370
33	1	220	1110	Elementary FICA	9,841	509	1,401
34	1	225	1110	Elementary Medicare Tax	20,167	8,861	8,440
35	1	231	1110	Elementary TRSL	391,661	155,324	128,997
36	1	233	1110	Elementary LSERS	-	24	-
37	1	235	1110	Elementary ORP	-	18,688	17,986
38	1	250	1110	Elementary Unemployment	13,370	2,950	3,000
39	1	260	1110	Elementary Workmen's Compensation	17,932	2,912	1,983
40	1	270	1110	Elementary Retiree Medical Insurance	-	7,492	8,054
41	1	112	1130	Secondary Teacher Salaries	959,569	935,002	1,123,391
42	1	123	1130	Secondary Substitute Teacher Salaries	-	29,500	38,300
43	1	210	1130	Secondary Medical Insurance	-	103,100	69,397
44	1	220	1130	Secondary FICA	-	923	2,375
45	1	225	1130	Secondary Medicare Tax	-	13,281	16,845
46	1	231	1130	Secondary TRSL	-	223,461	246,985
47	1	250	1130	Secondary Unemployment	-	3,625	3,780
48	1	260	1130	Secondary Workmen's Compensation	-	4,435	3,983
				Total Regular Programs	\$ 2,363,623	\$ 2,462,763	\$ 2,600,469
<b>Special Education Program Expenditure Description</b>							
<p>Activities primarily for students with special needs and exceptionalities. The Special Education Programs including pre-kindergarten, kindergarten, elementary, secondary services for gifted and talented, mentally disabled, physically handicapped and emotionally disturbed students.</p>							
49	1	112	1211	Special Ed Teacher Salaries	\$ 45,177	\$ 100,620	\$ 187,249
50	1	115	1211	Special Ed Paraprofessional Salaries	-	22,200	49,570

**Lincoln Preparatory School  
Level 3 - General Fund by Line-Item**

	Account Number			Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
51	1	123	1211	Special Ed Substitute Teacher Salaries	-	85	100
52	1	210	1211	Special Ed Medical Insurance	16,798	18,079	25,214
53	1	220	1211	Special Ed FICA	754	5	6
54	1	225	1211	Special Ed Medicare Tax	1,437	1,642	3,435
55	1	231	1211	Special Ed TRSL	26,305	31,180	61,574
56	1	250	1211	Special Ed Unemployment	867	715	1,125
57	1	260	1211	Special Ed Workmen's Compensation	32,759	600	840
58	1	610	1211	Special Ed Materials	5,230	3,588	4,000
				Total Special Ed Programs	\$ 129,327	\$ 178,714	\$ 333,113

**Career & Technical Education Programs Expenditure Description**

Activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area such as: agriculture, industrial arts, and business.

59	1	112	1350	C&T Teacher Salaries	\$ 5,730	\$ -	\$ 31,274
60	1	210	1350	C&T Medical Insurance	-	-	6,081
61	1	225	1350	C&T Medicare Tax	-	-	453
62	1	231	1350	C&T TRSL	-	-	8,131
63	1	250	1350	C&T Unemployment	-	-	360
64	1	260	1350	C&T Workmen's Compensation	-	-	111
65	1	582	1350	C&T Travel Expense Reimbursement	-	325	325
66	1	610	1350	C&T Materials	19,707	1,950	1,950
67	1	615	1350	C&T Technology Materials	12,087	-	-
				Total Career & Technical Education	\$ 37,524	\$ 2,275	\$ 48,685

**Other Instructional Programs Expenditure Description**

Activities that provide students in grades K-12 with learning experiences in school sponsored co curricular activities, athletics, and driver education programs. These programs normally supplement the regular instructional program and include such activities as band, chorus, choir, speech, debate, and remediation programs.

68	1	582	1410	Co-curricular Travel	\$ -	\$ 1,309	\$ 1,300
69	1	610	1410	Co-curricular Supplies	11,741	10,368	8,500
70	1	810	1410	Co-curricular Due & Fees	-	1,030	1,000
71	1	112	1411	Cheerleader Danceline Salaries	-	6,169	9,600
72	1	220	1411	Cheerleader Danceline FICA	-	382	-
73	1	225	1411	Cheerleader Danceline Medicare Tax	-	89	139

**Lincoln Preparatory School**  
**Level 3 - General Fund by Line-Item**

	Account Number			Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
74	1	231	1411	Cheerleader Danceline TRSL	-	11	2,496
75	1	250	1411	Cheerleader Danceline Unemployment	-	61	90
76	1	260	1411	Cheerleader Danceline Workmen's Cor	-	29	34
77	1	112	1420	Athletic Supplements	69,400	1,709	1,800
78	1	150	1420	Athletic Stipends	-	13,640	12,900
79	1	220	1420	Athletic FICA	4,554	620	-
80	1	225	1420	Athletic Medicare Tax	965	187	213
81	1	231	1420	Athletic TRSL	20,898	530	3,822
82	1	233	1420	Athletic LSERS	-	168	-
83	1	250	1420	Athletic Unemployment	215	162	-
84	1	260	1420	Athletic Workmen's Compensation	-	-	6
85	1	340	1420	Athletic Officials and Referees	19,848	-	-
86	1	529	1420	Student Accident Insurance	-	2,785	2,785
87	1	582	1420	Athletic Travel Expense Reimbursemer	-	1,914	1,900
88	1	610	1420	Athletic Supplies	84,280	27,945	24,745
89	1	626	1420	Athletic Fuel	-	-	-
90	1	810	1420	Athletic Due & Fees	-	-	-
91	1	150	1430	LOFSA Stipends	-	3,000	3,000
92	1	225	1430	LOFSA Medicare Tax	-	44	44
93	1	231	1430	LOFSA TRSL	-	1,202	780
94	1	582	1430	LOFSA Travel Expense Reimbursemer	-	2,318	2,400
95	1	610	1430	LOFSA Materials	-	15,154	15,494
96	1	150	1435	LGU Stipends	-	4,500	4,500
97	1	225	1435	LGU Medicare Tax	-	75	65
98	1	231	1435	LGU TRSL	-	801	1,170
99	1	582	1435	LGU Travel Expense Reimbursement	-	6,474	6,500
100	1	610	1435	LGU Materials	-	4,572	4,187
101	1	150	1436	Jump Start Stipends	-	13,627	13,700
102	1	225	1436	Jump Start Medicare Tax	-	195	199
103	1	231	1436	Jump Start TRSL	-	-	3,562
104	1	250	1436	Jump Start Unemployment	-	170	-
105	1	582	1436	Jump Start Travel Expense Reimbursemer	-	4,010	1,253
106	1	610	1436	Jump Start Materials	-	718	-
107	1	150	1460	After School Detention Stipends	-	4,248	4,250
108	1	220	1460	After School Detention FICA	-	25	-
109	1	225	1460	After School Detention Medicare Tax	-	50	62
110	1	231	1460	After School Detention TRSL	-	792	1,105
111	1	150	1465	After School Tutoring Stipends	-	26,207	26,025
112	1	225	1465	After School Tutoring Medicare Tax	-	371	377
113	1	231	1465	After School Tutoring TRSL	-	5,089	6,767
114	1	150	1470	Summer School Stipends	-	19,707	28,800
115	1	220	1470	Summer School FICA	388	22	-

**Lincoln Preparatory School**  
**Level 3 - General Fund by Line-Item**

	Account Number			Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
116	1	225	1470	Summer School Medicare Tax	-	275	418
117	1	231	1470	Summer School TRSL	-	1,655	7,488
118	1	150	1490	Performance Stipends	10,094	20,094	17,043
119	1	225	1490	Performance Medicare Tax	146	307	247
120	1	231	1490	Performance TRSL	4,148	5,248	4,431
121	1	235	1490	Performance ORP	188	203	-
122	1	150	1496	Field Trip Stipends	-	7,027	7,100
123	1	220	1496	Field Trip FICA	-	25	-
124	1	225	1496	Field Trip Medicare Tax	-	86	103
125	1	231	1496	Field Trip TRSL	-	60	1,846
126	1	233	1496	Field Trip LSERS	-	1,113	-
127	1	610	1496	Field Trip Materials	1,623	-	-
128	1	810	1496	Field Trip Dues & Fees	-	6,141	6,150
129	1	610	1498	Snacks for Special Events	-	3,632	3,650
				Total Other Instructional Programs	\$ 228,488	\$ 228,345	\$ 244,046
<b>Pupil Support Services Expenditure Description</b>							
<p>Activities designed to assess and improve the well-being of students and to supplement the teaching process. These activities include Child Welfare and Attendance Services, Guidance Services, Health Services, Psychological Services, and Speech Pathology and Audiology Services.</p>							
130	1	114	2110	Student Record Clerk Salary	\$ -	\$ 27,750	\$ 28,250
131	1	210	2110	Student Record Medical Insurance	-	6,082	6,971
132	1	225	2110	Student Record Medicare Tax	-	402	410
133	1	231	2110	Student Record TRSL	-	7,110	7,345
134	1	250	2110	Student Record Unemployment	-	180	180
135	1	260	2110	Student Record Workmen's Compensa	-	131	100
136	1	340	2110	Student Record Purchased Services	-	28,700	33,000
137	1	529	2110	Cyber Liability Insurance	-	1,912	2,009
138	1	113	2122	Guidance Counselor Salaries	52,808	57,596	57,354
139	1	210	2122	Guidance Counselor Medical Insurance	6,098	2,647	6,081
140	1	225	2122	Guidance Counselor Medicare Tax	750	835	832
141	1	231	2122	Guidance Counselor TRSL	14,684	15,378	14,912
142	1	250	2122	Guidance Counselor Unemployment	256	286	180
143	1	260	2122	Guidance Counselor Workmen's Comp	272	271	203
144	1	582	2122	Guidance Counselor Travel	-	-	-
145	1	118	2134	Nurse Salary	-	2,821	-
146	1	225	2134	Nurse Medicare Tax	-	41	-
147	1	235	2134	Nurse ORP	-	790	-

**Lincoln Preparatory School  
Level 3 - General Fund by Line-Item**

	Account Number			Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
148	1	250	2134	Nurse Unemployment	-	52	-
149	1	260	2134	Nurse Workmen's Compensation	-	13	-
150	1	610	2134	Nurse Supplies	975	-	100
151	1	340	2135	Medicaid Billing Services	-	600	2,190
152	1	339	2140	Ed Diagnostician Purchased Services	-	9,500	9,500
153	1	339	2152	Speech Therapists Purchased Services	-	17,300	41,000
154	1	331	2166	P/T Purchased Services	-	16,600	16,600
155	1	150	2195	Student Recruitment Stipends	-	13,050	13,000
156	1	225	2195	Student Recruitment Medicare Tax	-	175	241
157	1	231	2195	Student Recruitment TRSL	-	3,071	3,380
158	1	540	2195	Student Recruitment Advertising	-	3,134	3,200
159	1	610	2195	Student Recruitment Supplies	-	8,931	9,000
				Total Pupil Support Services	\$ 75,843	\$ 225,358	\$ 256,038

**Instructional Staff Services Expenditure Description**

Activities associated with assisting the instructional staff with the content and the process of providing learning experiences for students. These activities include supervision of improvement of instructional, curriculum development, instructional staff, training, and education media.

160	1	111	2212	Special Ed Coordinator Salary	\$ 53,219	\$ 67,650	\$ 69,950
161	1	210	2212	Special Ed Coordinator Medical Insurance	4,148	2,954	6,081
162	1	225	2212	Special Ed Coordinator Medicare Tax	772	830	1,014
163	1	231	2212	Special Ed Coordinator TRSL	14,156	18,063	18,187
164	1	250	2212	Special Ed Coordinator Unemployment	990	180	180
165	1	260	2212	Special Ed Coordinator Workmen's Compensation	-	319	248
166	1	582	2231	Regular PD Travel Expense Reimbursement	15,663	29,291	15,941
167	1	610	2231	Regular PD Materials	18,218	150	150
168	1	615	2259	Media Service Technology Supplies	2,653	7,100	7,100
				Total Instructional Staff Services	\$ 109,819	\$ 126,537	\$ 118,851

**General Administration Expenditure Description**

Activities concerned with establishing and administering policy for operating the local educational agency. Activities include the Board and the office of the Superintendent.



**Lincoln Preparatory School**  
**Level 3 - General Fund by Line-Item**

	Account Number			Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
169	1	319	2310	Board Purchased Services	\$ -	\$ 2,880	\$ 2,160
170	1	333	2310	Audit Services	15,149	12,600	9,311
171	1	521	2310	General Liability Insurance	24,297	5,225	6,907
172	1	332	2310	Legal Services	41,609	68,900	35,000
173	1	582	2310	Board Member Travel	-	850	1,000
				Total General Administration	\$ 81,055	\$ 90,455	\$ 54,378
<b>School Administration Expenditure Description</b>							
<p>Activities concerned with overall administrative responsibility for a school. This includes supervision and maintenance of school records and the coordination of instructional activities.</p>							
174	1	114	2400	Office Clerical Salaries	\$ 91,191	\$ 27,112	\$ 28,250
175	1	210	2400	Office Clerical Medical Insurance	-	3,802	6,081
176	1	225	2400	Office Clerical Medicare Tax	-	393	410
177	1	231	2400	Office Clerical TRSL	-	7,239	7,345
178	1	250	2400	Office Clerical Unemployment	-	285	180
179	1	260	2400	Office Clerical Workmen's Compensation	-	128	100
180	1	530	2400	School Administration Communications	7,076	3,650	3,650
181	1	610	2400	School Administration Materials	6,138	600	600
182	1	615	2400	School Administration Technology Materials	-	500	500
183	1	810	2400	MFP Administrative Fee	11,227	11,902	12,356
184	1	111	2410	Assistant Director Salary	42,083	163,300	165,900
185	1	210	2410	Assistant Director Medical Insurance	-	12,922	13,052
186	1	225	2410	Assistant Director Medicare Tax	2,083	2,368	2,406
187	1	231	2410	Assistant Director TRSL	-	43,793	43,134
188	1	250	2410	Assistant Director Unemployment	-	300	360
189	1	260	2410	Assistant Director Workmen's Compensation	-	771	588
190	1	810	2410	School Administration Dues & Fee	-	3,150	3,150
191	1	111	2420	Dean of Students Salaries	160,567	76,650	79,950
192	1	210	2420	Dean of Students Medical Insurance	44,245	6,081	6,081
193	1	225	2420	Dean of Students Medicare Tax	5,457	1,100	1,159
194	1	235	2420	Dean of Students ORP	-	21,462	22,706
195	1	250	2420	Dean of Students Unemployment	1,197	180	180
196	1	260	2420	Dean of Students Workmen's Compensation	-	362	284
197	1	111	2430	Charter CEO Salary	115,350	116,350	117,650
198	1	210	2430	Charter CEO Medical Insurance	-	2,199	6,081
199	1	225	2430	Charter CEO Medicare Tax	-	1,687	1,706
200	1	231	2430	Charter CEO TRSL	101,187	31,066	30,589
201	1	250	2430	Charter CEO Unemployment	-	180	180
202	1	260	2430	Charter CEO Workmen's Compensation	-	549	417

**Lincoln Preparatory School**  
**Level 3 - General Fund by Line-Item**

	Account Number			Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
203	1	582	2430	Charter CEO Travel	1,003	1,700	1,700
204	1	111	2490	Assistant Dean of Students Salary	45,383	54,549	57,054
205	1	210	2490	Assistant Dean of Students Medical Ins	-	6,081	6,081
206	1	225	2490	Assistant Dean of Students Medicare T	-	791	827
207	1	231	2490	Assistant Dean of Students TRSL	-	16,242	14,834
208	1	250	2490	Assistant Dean of Students Unemploym	-	180	180
209	1	260	2490	Assistant Dean of Students Workmen's	-	257	202
				Total School Administration	\$ 634,187	\$ 619,881	\$ 635,923
<b>Business Services Expenditure Description</b>							
<p>Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the Board. Included are the fiscal and internal services such as budgeting, payroll, internal auditing, financial accounting, property accounting, purchasing, printing, and warehousing.</p>							
210	1	111	2510	Business Manager Salary	\$ -	\$ 60,877	\$ 67,650
211	1	114	2510	Business Clerical Salary	-	39,209	41,250
212	1	210	2510	Business Manager Medical Insurance	-	3,740	6,971
213	1	225	2510	Business Manager Medicare Tax	-	1,451	1,579
214	1	231	2510	Business Manager TRSL	-	26,723	28,314
215	1	250	2510	Business Manager Unemployment	-	430	360
216	1	260	2510	Business Manager Workmen's Comper	-	472	386
217	1	333	2510	Accounting Services	88,339	63,100	30,600
218	1	340	2510	Bank Charges	2,880	1,800	1,800
219	1	529	2510	Faithful Performance Bond	-	2,487	1,155
220	1	540	2510	Business Services Advertisement & Pu	-	100	100
221	1	582	2510	Business Services Travel	-	4,150	3,500
222	1	610	2510	Business Services Supplies	13,380	2,500	1,000
223	1	615	2510	Business Technology Supplies	-	400	400
224	1	810	2510	Business Dues & Fees	-	170	270
225	1	835	2510	Interest Paid on Short-term Loans	2,695	550	-
				Total Business Services	\$ 107,294	\$ 208,159	\$ 185,335
<b>Maintenance of Plant Services Expenditure Description</b>							
<p>Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.</p>							
226	1	116	2620	Custodian Salaries	\$ 15,409	\$ 14,975	\$ 22,473

**Lincoln Preparatory School**  
**Level 3 - General Fund by Line-Item**

	Account Number			Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
227	1	210	2620	Custodian Medical Insurance	4,344	-	-
228	1	225	2620	Custodian Medicare Tax	570	217	326
229	1	233	2620	Custodian LSERS	9,900	3,886	6,607
230	1	250	2620	Custodian Unemployment	248	209	180
231	1	260	2620	Custodian Workmen's Compensation	-	1,207	594
232	1	423	2620	Purchased Custodial Services	12,230	78,172	80,880
233	1	430	2620	Repairs and Maintenance Services	167,534	48,750	35,997
234	1	522	2620	Property/Casualty Insurance	-	20,640	18,367
235	1	610	2620	Maintenance and Custodial Supplies	-	13,085	14,000
236	1	622	2620	Electricity	175,000	160,498	165,000
237	1	116	2660	Security Officer Salaries	25,683	30,690	35,810
238	1	220	2660	Security Officer FICA	208	1,918	2,220
239	1	225	2660	Security Officer Medicare Tax	-	449	519
240	1	250	2660	Security Officer Unemployment	-	180	180
241	1	260	2660	Security Officer Workmen's Compensation	-	1,092	947
242	1	490	2660	Safety & Security Purchased Services	6,690	-	-
243	1	119	2690	School Operations Manager Salaries	-	41,250	41,750
244	1	225	2690	School Operations Medicare Tax	-	590	605
245	1	231	2690	School Operations TRSL	-	11,134	10,855
246	1	250	2690	School Operations Unemployment	-	180	180
247	1	260	2690	School Operations Workmen's Compensation	-	195	148
				Total Maintenance of Plant Services	\$ 417,816	\$ 429,317	\$ 437,638
<b>Student Transportation Services Expenditure Description</b>							
<p>Activities concerned with conveying students to and from school, as provided by State and federal law. This includes trips between home and school, and trips to school activities.</p>							
248	1	116	2720	Regular Bus Driver Salaries	\$ 128,433	\$ 147,478	\$ 137,034
249	1	124	2720	Regular Bus Driver Substitute Salaries		9,466	9,500
250	1	210	2720	Regular Bus Driver Medical Insurance	13,120	10,912	22,800
251	1	220	2720	Regular Bus Driver FICA	658	1,682	589
252	1	225	2720	Regular Bus Driver Medicare Tax	1,750	2,276	2,125
253	1	231	2720	Regular Bus Driver TRSL		6,670	6,551
254	1	233	2720	Regular Bus Driver LSERS	30,725	22,580	27,665
255	1	250	2720	Regular Bus Driver Unemployment	673	1,537	1,700
256	1	260	2720	Regular Bus Driver Workmen's Compensation		10,106	7,057
257	1	335	2720	Regular Bus Medical Physicals	-	410	800
258	1	430	2720	Regular Bus Repair & Upkeep of Fleet		4,900	3,765
259	1	442	2720	Regular Bus Vehicle Lease		148,382	156,450

**Lincoln Preparatory School**  
**Level 3 - General Fund by Line-Item**

	Account Number			Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
260	1	523	2720	Regular Bus Fleet Insurance	176,064	12,700	8,480
261	1	582	2720	Regular Bus Travel		700	700
262	1	626	2720	Regular Bus Fuel		61,000	62,000
				Total Student Transportation Service	\$ 351,423	\$ 440,799	\$ 447,216
<b>Central Services Expenditure Description</b>							
<p>Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, and data processing services.</p>							
263	1	116	2841	Central Support Manager Salaries	\$ 8,867	\$ -	\$ -
264	1	210	2841	Central Support Manager Medical Insur	1,525	-	-
265	1	220	2841	Central Support Manager FICA	83	-	-
266	1	225	2841	Central Support Manager Medicare Tax	246	-	-
267	1	231	2841	Central Support Manager TRSL	4,299	-	-
268	1	250	2841	Central Support Manager Unemployment	88	-	-
269	1	339	2830	HR Fingerprinting & Background Check	-	1,550	1,500
270	1	340	2830	HR Purchased Services	-	20,765	25,000
271	1	540	2830	HR Advertising	1,343	-	-
				Total Central Services	\$ 16,451	\$ 22,315	\$ 26,500
<b>Facility Acquisition &amp; Construction Expenditure Description</b>							
<p>Activities concerned with acquiring land and buildings, remodeling building, constructing buildings and additions to buildings, initially installing or extending service systems and other built-in equipment and improving sites.</p>							
272	1	441	4900	Building Rental or Lease	-	62,756	20,364
273	1	450	4600	Building Improvements	-	72,210	
				Total Facility Acquisition & Construc	\$ -	\$ 134,966	\$ 20,364
<b>Debt Service</b>							
<p>Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, and data processing services.</p>							
274	1	831	5100	Redemption of Principal	\$ -	\$ 265,000	\$ -

**Lincoln Preparatory School**  
**Level 3 - General Fund by Line-Item**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2017-18</b>	<b>Budget 2018-19</b>	<b>Budget 2019-20</b>
		Total Debt Service	\$ -	\$ 265,000	\$ -
<b>Other Sources of Funds Description</b>					
A number of outlays of governmental funds are not properly classified as revenues, but still require budgetary or accounting control. This includes certain transfers of money from on fund to another.					
275	1 5210	Indirect Cost Received	\$ 18,401	\$ 16,749	\$ 10,678
276	1 5220	Transfers In	-	23,812	-
277	1 5300	Loan Proceeds	-	265,000	
		Total Other Sources of Funds	\$ 18,401	\$ 305,561	\$ 10,678
<b>Other Uses of Funds Description</b>					
A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. This includes certain transfers of money from one fund to another.					
278	1 932 5200	Transfers Out	\$ -	\$ -	\$ -
		Total Other Uses of Funds	\$ -	\$ -	\$ -

**Lincoln Preparatory School**  
**Level 2 - Special Revenue Fund Summary**  
**Fiscal Year 2019-20**

**Budget Summary by Function**

<b>Revenues</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Percent of</b>
	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>	<b><u>Change</u></b>
Minimum Foundation Program - Local	\$ -	\$ -	\$ -	0.0%
Minimum Foundation Program - State	3,052	4,008	4,184	4.4%
ESSA - Federal	228,016	253,663	222,642	-12.2%
School Food Service - Federal	206,154	329,186	371,241	12.8%
Other	<u>153,772</u>	<u>143,584</u>	<u>97,078</u>	<u>-32.4%</u>
Total Revenues	\$ 590,994	\$ 730,441	\$ 695,145	-4.8%
<b>Expenditures</b>				
Regular Programs	\$ -	\$ -	\$ -	0.0%
Special Education Programs	11,567	64,069	70,616	10.2%
Career & Technical Education Programs	-	17,699	-	-100.0%
Other Instructional Programs	-	-	-	0.0%
Special Programs	236,527	205,222	189,317	-7.8%
Pupil Support Services	7,695	21,509	100	-99.5%
Instructional Staff Services	98,374	29,661	25,191	-15.1%
General Administration	-	-	-	0.0%
School Administration	9,224	-	-	0.0%
Business Services	-	-	-	0.0%
Maintenance of Plant Services	-	-	-	0.0%
Student Transportation Services	-	-	-	0.0%
Central Services	-	-	-	0.0%
Food Service	209,206	350,841	382,858	9.1%
Facility Acquisition & Construction	-	-	-	0.0%
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total Expenditures	\$ 572,593	\$ 689,001	\$ 668,082	-3.0%
Other Sources of Funds	\$0	\$0	\$0	0.0%
Other Uses of Funds	<u>(18,401)</u>	<u>(40,561)</u>	<u>(10,678)</u>	<u>-73.7%</u>
Total Other Sources and Uses	\$ (18,401)	\$ (40,561)	\$ (10,678)	-73.7%
Net Change in Fund Balance	\$0	\$879	\$16,385	
Beginning Fund Balance	\$ -	\$ -	\$ 879	0.0%
Ending Fund Balance	\$ -	\$ 879	\$ 17,264	1864.1%

**Each Line Item of the Budget is shown later in this section**

**Lincoln Preparatory School**  
**Level 2 - Special Revenue Fund Summary**  
**Fiscal Year 2019-20**

**Budget Summary by Object**

<b>Revenues</b>	<b>Actual 2017-18</b>	<b>Budget 2018-19</b>	<b>Budget 2019-20</b>	<b>Percent of Change</b>
Minimum Foundation Program - Local	\$ -	\$ -	\$ -	0.0%
Minimum Foundation Program - State	3,052	4,008	4,184	4.4%
ESSA - Federal	228,016	253,663	222,642	-12.2%
School Food Service - Federal	206,154	329,186	371,241	12.8%
Other	<u>153,772</u>	<u>143,584</u>	<u>97,078</u>	-32.4%
Total Revenues	\$ 590,994	\$ 730,441	\$ 695,145	-4.8%
 <b>Expenditures</b>				
Salaries	\$ 216,267	\$ 203,276	\$ 214,282	5.4%
Employee Benefits	80,549	75,837	82,737	9.1%
Purchased Professional Services	7,595	26,498	5,189	-80.4%
Purchased Property Services	16,206	31,933	20,600	-35.5%
Other Purchased Services	49,160	50,903	35,849	-29.6%
Supplies	202,816	300,554	309,425	3.0%
Property	-	-	-	0.0%
Other Objects	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Total Expenditures	\$ 572,593	\$ 689,001	\$ 668,082	-3.0%
Other Sources of Funds	\$ -	\$ -	\$ -	0.0%
Other Uses of Funds	<u>(18,401)</u>	<u>(40,561)</u>	<u>(10,678)</u>	-73.7%
Total Other Sources and Uses	\$ (18,401)	\$ (40,561)	\$ (10,678)	-73.7%
Net Change in Fund Balance	\$ -	\$ 879	\$ 16,385	
Beginning Fund Balance	\$ -	\$ -	\$ 879	0.0%
Ending Fund Balance	\$ -	\$ 879	\$ 17,264	1864.1%

The expenditures, listed on this page, present a cross-classification of the total General Fund Budget as shown on the previous page. Object code classifications (salaries, employee benefits, materials, equipment, etc.) are used to describe the service or commodity as a result of a specific expenditure.

**Lincoln Preparatory School  
Special Revenue Fund  
Fiscal Year 2019-20**

**Most Important Features**

- 1 The Special Revenue Fund is comprised of 9 individual funds funded by the Federal Government. Lincoln Preparatory School certifies that these **Federal grant funds** are used to offer additional services and programs that are in place and that we will not use these funds to replace existing programs or services. A summary of each program and three years of data are shown below.

Name of Fund	Actual 2017-18	Budget 2018-19	Budget 2019-20	Percent of Change
School Food Service	\$ 206,154	\$ 347,712	\$ 395,059	13.6%
IDEA - Part B	77,323	87,372	71,998	-17.6%
IDEA - Preschool	1,449	1,485	1,262	-15.0%
Title I	184,826	207,333	191,017	-7.9%
Title II - Part A	43,190	30,870	26,134	-15.3%
Direct Student Services	-	6,460	5,491	-15.0%
School Redesign Planning	-	9,000	-	-100.0%
Charter School Startup	75,000	18,502	-	-100.0%
Carl Perkins	-	17,699	-	-100.0%
Total Revenues by Grant	\$ 587,942	\$ 726,433	\$ 690,961	<u>-4.9%</u>

For FY 2019-20, monies from these grants will be used to fund the following positions and programs shown below.

School Food Service - Nutritious meals are prepared and served to all students for breakfast, lunch, and snack program for all students; as well as, an After School Supper Program.

IDEA Part B and Preschool - are used to pay for one Special Education Teacher and classroom supplies.

Title I - Grant monies are used to pay 5.5 FTE paraprofessionals to work with students in the classroom, as well as, materials for homeless students.

Title II - Budgets have been approved by the LDOE to pay stipends and travel expenses for professional development programs.

Direct Student Services - This new grant will be used for after school tutoring of students from state-approved tutoring providers utilizing a Tier 1 curriculum with highly-qualified educators.



**Lincoln Preparatory School  
Special Revenue Fund  
Fiscal Year 2019-20**

**Most Important Features**

- 2 The School Food Service Fund is restricted by the US Department of Agriculture and the Louisiana Department of Education from having their "Net Cash Resources" to exceed their "3-Month Average Expense" at the end of each fiscal year. To help insure that Lincoln Preparatory School will continue to receive reimbursement for Breakfast and Lunch in FY 2019-20, compliance with this requirement is calculated and shown below:

	<b>Actual 2017-18</b>	<b>Budget 2018-19</b>	<b>Budget 2019-20</b>
Total Income, Reimbursement, and Value of USDA Commodities	\$ 209,206	\$ 351,720	\$ 399,243
Total Expenditures	209,206	350,841	382,858
Net Cash on hand at June 30th (101-161)	\$ -	\$ 879	\$ 17,264
Less: Prepaid items (181)	-	-	-
Less: All Payables (401-499)	-	-	-
Less: Reserved Fund Balance (790)	-	-	-
Total Net Cash Resources	\$ -	\$ 879	\$ 17,264
Average Monthly Expenses = Total Expenditures divided by 9	\$ 23,245	\$ 38,982	\$ 42,540
3-Months Average Expenses = Average Monthly Expenses x 3 months	\$ 69,735	\$ 116,946	\$ 127,620
If the "Total Net Cash Resources" is less than the "3-Month Average Expenses," <b><u>you are in compliance</u></b> with USDA requirements and "Yes" will appear to the right. <b><u>If the answer is "No,"</u></b> the amount of money in excess of the "3-Month Average Expense" will be shown and a <i>Corrective Action Plan</i> is required.	Yes	Yes	Yes
	\$ -0-	\$ -0-	\$ -0-

**Lincoln Preparatory School  
Special Revenue Fund  
Fiscal Year 2019-20**

**Most Important Features**

- 3 The schedule below represents historical information on the number of meals served to free, reduced, and paying students, as well as, the Federal Reimbursement rate for the past few years. This chart shows little change in the Federal reimbursement rates from year to year. Federal Revenue is computed by multiplying the meals served by the Federal Rate for each category.

<b>Fiscal Year</b>	<b>Days</b>	<b>Students Feb 1st</b>	<b>Average Daily Participation</b>	<b>Meals Served</b>	<b>Federal Rate *</b>	<b>Federal Revenue</b>
<b>School Breakfast Receipts</b>						
2016-17	139	384	180	24,985	\$ 1.6490	\$ 41,200.27
2017-18	167	423	186	31,113	1.5750	49,002.99
2018-19	161	456	423	68,176	1.7900	122,030.64
2019-20	165	476	442	72,964	1.8400	134,253.76
<b>School Lunch Receipts</b>						
2016-17	140	384	234	32,816	\$ 3.0425	\$ 99,841.54
2017-18	167	423	292	48,726	3.1374	152,871.69
2018-19	161	456	386	62,128	3.2677	203,013.92
2019-20	165	476	403	66,445	3.4100	226,577.45
<b>School Snacks Receipts</b>						
2016-17	0	384	0	0	\$ 0.8400	\$ -
2017-18	0	423	0	0	0.8800	-
2018-19	78	456	64	5,021	0.9100	4,569.11
2019-20	165	476	67	11,074	0.9400	10,409.56
<b>Total School Food Service Revenues</b>						
2016-17						\$ 141,041.81
2017-18						201,874.68
2018-19						329,613.67
2019-20						371,240.77

**NOTE:** The Federal Rates by fiscal year shown above are blended rates since Lincoln Prep does not utilize the Federal CEP Reimbursement Rate. Lincoln Preparatory School will utilize the Federal CEP Reimbursement Rate at 100% starting in the 2019-2020 school year

**Lincoln Preparatory School  
Special Revenue Fund  
Fiscal Year 2019-20**

**Most Important Features**

- 4 The schedule below represents historical information for the Child and Adult Care Food Program (CACFP) also known as the ***Super Program***. This federal program provides reimbursement to children and adults who are enrolled in child care centers, day care homes and adult day care centers. Revenues are computed by multiplying the meals served by the Federal Rate and the Cash-in-lieu rates as shown below.

Fiscal Year	Average Daily Days	Average Daily Participation	Meals Served	Federal Rate *	Cash-in-lieu Rate	Federal Revenue
2016-17	0	0	0	\$ 3.1600	\$ 0.2300	\$ -
2017-18	0	0	0	3.2300	0.2325	-
2018-19	88	867	5,226	3.3100	0.2350	18,526.21
2019-20	165	1,080	6,530	3.4100	0.2375	23,818.18

**NOTE:** The CACFP started in October 2018.

- 5 Lincoln Preparatory School will continue to offer students breakfast and lunch meals at no cost. Breakfast and lunch prices for FY 2019-20 for employees and the general public as compared to the prior fiscal year is shown in the chart below

	Budget 2018-19	Budget 2019-20	Change
<b><u>Breakfast Prices</u></b>			
Employees	2.00	2.00	0.00
Public	2.00	2.00	0.00
<b><u>Lunch Prices</u></b>			
Employees	4.00	4.00	0.00
Public	4.00	4.00	0.00

**Lincoln Preparatory School**  
**Level 3 - Special Revenue Fund Budget by Line-Item**  
**Fiscal Year 2019-20**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2017-18</b>	<b>Budget 2018-19</b>	<b>Budget 2019-20</b>
<b>School Food Service Description (AFR Column 7)</b>					
School Food Service accounts for the activities of preparing and serving food to students and staff for breakfast and lunch.					
279	21 3115	Minimum Foundation Program - Food S	\$ 3,052	\$ 4,008	\$ 4,184
		Total State Revenues	\$ 3,052	\$ 4,008	\$ 4,184
280	21 4515	CNP Federal Reimbursement	\$ 206,154	\$ 329,186	\$ 371,241
281	21 4516	Child and Adult Care Food Program (CA	-	18,526	23,818
		Total Federal Revenues	\$ 206,154	\$ 347,712	\$ 395,059
		<b>Total Revenues</b>	<b>\$ 209,206</b>	<b>\$ 351,720</b>	<b>\$ 399,243</b>
282	21 333 3100	Food Service Audit/Accounting Services	\$ -	\$ 5,189	\$ 5,189
283	21 423 3100	Food Service Custodial Services	-	-	-
284	21 430 3100	Food Service Repairs & Maintenance S	16,206	29,377	18,000
285	21 490 3100	Food Service Pest Control	-	2,556	2,600
286	21 570 3100	Food Service Management Services	9,852	11,119	12,000
287	21 610 3100	Food Service Materials	357	-	-
288	21 631 3100	Food Service Purchased Food	182,791	266,745	304,089
289	21 111 3120	Food Service Manager Salary	-	4,530	4,980
290	21 119 3120	Food Service Custodian Salary	-	19,323	22,473
291	21 210 3120	Food Service Medical Insurance	-	5,575	6,081
292	21 220 3120	Food Service FICA	-	281	309
293	21 225 3120	Food Service Medicare Tax	-	311	398
294	21 233 3120	Food Service LSERS	-	5,434	6,607
295	21 250 3120	Food Service Unemployment	-	223	-
296	21 260 3120	Food Service Workmen's Comp.	-	178	132
		Total Food Service Operations	\$ 209,206	\$ 350,841	\$ 382,858
		<b>Total Expenditures</b>	<b>\$ 209,206</b>	<b>\$ 350,841</b>	<b>\$ 382,858</b>
297	21 5220	Fund Transfers In	\$ -	\$ -	\$ -
		Total Other Sources and Uses	\$ -	\$ -	\$ -
		<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 879</b>	<b>\$ 16,385</b>

**Lincoln Preparatory School**  
**Level 3 - Special Revenue Fund Budget by Line-Item**  
**Fiscal Year 2019-20**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2017-18</b>	<b>Budget 2018-19</b>	<b>Budget 2019-20</b>
		Beginning Fund Balance	\$ -	\$ -	\$ 879
		Ending Fund Balance	\$ -	\$ 879	\$ 17,264
<b>IDEA Part B Description (AFR Column 5)</b>					
Idea - Part B accounts for revenues received from a federal grant to provide education to all disabled children ages four to twenty-one.					
298	12 4531	IDEA Part B	\$ 76,557	\$ 84,704	\$ 71,998
299	12 4531	IDEA - Rollover	766	2,668	-
		<b>Total Revenues</b>	<b>\$ 77,323</b>	<b>\$ 87,372</b>	<b>\$ 71,998</b>
300	12 112 1211	Special Ed Teacher Salaries	\$ 8,784	\$ 44,965	\$ 46,354
301	12 210 1211	Special Ed Medical Insurance	319	6,091	6,081
302	12 225 1211	Special Ed Medicare Tax	127	652	672
303	12 231 1211	Special Ed TRSL	2,337	12,006	12,052
304	12 250 1211	Special Ed Unemployment	-	143	180
305	12 260 1211	Special Ed Workmen's Compensation	-	212	164
306	12 610 1211	Special Ed Materials	-	-	3,897
		Total Special Ed. Programs	\$ 11,567	\$ 64,069	\$ 69,400
307	12 339 2152	Speech Therapist Purchased Services	\$ 5,457	\$ 19,882	\$ -
		Total Pupil Support Services	\$ 5,457	\$ 19,882	\$ -
308	12 111 2212	Sp. Ed. Coordinator Salary	\$ 43,300	\$ -	\$ -
309	12 210 2212	Sp. Ed. Coordinator Medical Insurance	1,571	-	-
310	12 225 2212	Sp. Ed. Coordinator Medicare Tax	628	-	-
311	12 231 2212	Sp. Ed. Coordinator TRSL	11,518	-	-
		Total Instructional Staff	\$ 57,017	\$ -	\$ -
		<b>Total Expenditures</b>	<b>\$ 74,041</b>	<b>\$ 83,951</b>	<b>\$ 69,400</b>
312	12 933 5210	Indirect Cost Paid	\$ (3,282)	\$ (3,421)	\$ (2,598)
		Total Other Uses of Funds	\$ (3,282)	\$ (3,421)	\$ (2,598)
		<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Lincoln Preparatory School**  
**Level 3 - Special Revenue Fund Budget by Line-Item**  
**Fiscal Year 2019-20**

Account Number		Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
		Beginning Fund Balance	\$ -	\$ -	\$ -
		Ending Fund Balance	\$ -	\$ -	\$ -
<b>IDEA Preschool Description (AFR Column 5)</b>					
Idea Preschool accounts for revenues received from a federal grant to provide education to all preschool disabled children.					
313	10 4532	IDEA Preschool	\$ 1,449	\$ 1,485	\$ 1,262
314	10 4532	IDEA Preschool - Rollover	-	-	-
		<b>Total Revenues</b>	<b>\$ 1,449</b>	<b>\$ 1,485</b>	<b>\$ 1,262</b>
315	10 610 1211	Special Ed Materials	\$ -	\$ -	\$ 1,216
		Total Special Ed. Programs	\$ -	\$ -	\$ 1,216
316	10 339 2152	Speech Therapist Purchased Services	\$ 1,388	\$ 1,427	\$ -
		Total Pupil Support Services	\$ 1,388	\$ 1,427	\$ -
		<b>Total Expenditures</b>	<b>\$ 1,388</b>	<b>\$ 1,427</b>	<b>\$ 1,216</b>
317	10 933 5210	Indirect Cost Paid	\$ (61)	\$ (58)	\$ (46)
		Total Other Uses of Funds	\$ (61)	\$ (58)	\$ (46)
		<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
		Beginning Fund Balance	\$ -	\$ -	\$ -
		Ending Fund Balance	\$ -	\$ -	\$ -
<b>Title I Description (AFR Column 6)</b>					
Title 1 is a federally funded program for deprived children from low income families. Improving skills in reading, language arts and math are the primary objectives.					
318	13 4541	Title I	\$ 184,826	\$ 206,405	\$ 177,509
319	13 4541	Title I - Rollover	-	928	13,508

**Lincoln Preparatory School**  
**Level 3 - Special Revenue Fund Budget by Line-Item**  
**Fiscal Year 2019-20**

Account Number				Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
				<b>Total Revenues</b>	<b>\$ 184,826</b>	<b>\$ 207,333</b>	<b>\$ 191,017</b>
320	13	112	1510	NCLB Teacher Salaries	\$ 43,180	\$ -	\$ -
321	13	115	1510	NCLB Paraprofessional Salaries	80,900	133,378	135,270
322	13	210	1510	NCLB Medical Insurance	16,079	7,855	13,942
323	13	220	1510	NCLB FICA	-	266	-
324	13	225	1510	NCLB Medicare Tax	1,799	1,934	1,961
325	13	231	1510	NCLB TRSL	33,005	32,545	31,738
326	13	250	1510	NCLB Unemployment	900	1,080	990
327	13	260	1510	NCLB Workmen's Compensation	1,017	597	-
328	13	610	1510	NCLB Materials	-	10,238	-
329	13	615	1510	NCLB Technology Materials	-	11,122	123
				<b>Total Special Programs</b>	<b>\$ 176,880</b>	<b>\$ 199,015</b>	<b>\$ 184,024</b>
330	13	610	2191	Homeless Materials	\$ 100	\$ 200	\$ 100
				<b>Total Pupil Support</b>	<b>\$ 100</b>	<b>\$ 200</b>	<b>\$ 100</b>
				<b>Total Expenditures</b>	<b>\$ 176,980</b>	<b>\$ 199,215</b>	<b>\$ 184,124</b>
331	13	933	5210	Indirect Cost Paid	\$ (7,846)	\$ (8,118)	\$ (6,893)
				<b>Total Other Uses of Funds</b>	<b>\$ (7,846)</b>	<b>\$ (8,118)</b>	<b>\$ (6,893)</b>
				<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
				Beginning Fund Balance	\$ -	\$ -	\$ -
				Ending Fund Balance	\$ -	\$ -	\$ -
<b>Title II Part A Description (AFR Column 6)</b>							
Title II Part A is a federally financed program designated to prepare, train, and recruit highly qualified teachers and principals in the core academic areas and schools.							
332	11	4545		Title II Part A	\$ 28,165	\$ 30,746	\$ 26,134
333	11	4545		Title II Part A - Rollover	15,025	124	-
				<b>Total Revenues</b>	<b>\$ 43,190</b>	<b>\$ 30,870</b>	<b>\$ 26,134</b>

**Lincoln Preparatory School**  
**Level 3 - Special Revenue Fund Budget by Line-Item**  
**Fiscal Year 2019-20**

	Account Number			Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
334	11	150	2231	Regular PD Stipends	\$ 1,600	\$ 1,080	\$ 1,080
335	11	225	2231	Regular PD Medicare Tax	23	16	16
336	11	231	2231	Regular PD TRSL	426	288	281
337	11	260	2231	Regular PD Workmen's Compensation	-	150	-
338	11	582	2231	Regular PD Travel	39,308	28,127	16,000
339	11	596	2231	Regular PD Other Purchased Services	-	-	7,814
				Total Instructional Staff Services	\$ 41,357	\$ 29,661	\$ 25,191
				<b>Total Expenditures</b>	<b>\$ 41,357</b>	<b>\$ 29,661</b>	<b>\$ 25,191</b>
340	11	933	5210	Indirect Cost Paid	\$ (1,833)	\$ (1,209)	\$ (943)
				Total Other Uses of Funds	\$ (1,833)	\$ (1,209)	\$ (943)
				<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
				Beginning Fund Balance	\$ -	\$ -	\$ -
				Ending Fund Balance	\$ -	\$ -	\$ -
<b>Direct Student Services (AFR Column 6)</b>							
<p>Direct Student Services is a federally financed program to ensure school systems support students in gaining access to academic courses, credentials, and services that are not other available at their schools.</p>							
341	15	4550		Direct Student Services	\$ -	\$ 6,460	\$ 5,491
342	15	4550		Direct Student Services - Rollover	-	-	-
				<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 6,460</b>	<b>\$ 5,491</b>
343	15	150	1510	NCLB Tutoring Stipends	\$ -	\$ -	\$ 4,125
344	15	225	1510	NCLB Medicare Tax	-	-	60
345	15	231	1510	NCLB TRSL	-	-	1,073
346	15	564	1510	NCLB Dual Enrollment	-	4,225	-
347	15	568	1510	NCLB Testing Fees	-	1,982	35
				Total Special Programs	\$ -	\$ 6,207	\$ 5,293
				<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 6,207</b>	<b>\$ 5,293</b>



**Lincoln Preparatory School**  
**Level 3 - Special Revenue Fund Budget by Line-Item**  
**Fiscal Year 2019-20**

	<b>Account Number</b>				<b>Account Name</b>	<b>Actual 2017-18</b>	<b>Budget 2018-19</b>	<b>Budget 2019-20</b>
348	15	933	5210		Indirect Cost Paid	\$ -	\$ (253)	\$ (198)
					Total Other Uses of Funds	\$ -	\$ (253)	\$ (198)
					<b>Net Change in Fund Balance</b>	\$ -	\$ -	\$ -
					Beginning Fund Balance	\$ -	\$ -	\$ -
					Ending Fund Balance	\$ -	\$ -	\$ -

**School Redesign Planning (AFR Column 6)**

School Redesign Planning is a federally funded grant awarded to schools that have been identified as a struggling school. School use these funds to develop a plan for improvement, conduct a needs assessment, build plans to address the biggest needs, and align a budget to fund prioritized interventions.

349	16	4559			School Redesign	\$ -	\$ 9,000	\$ -
350	16	4559			School Redesign - Rollover	-	-	-
					<b>Total Revenues</b>	\$ -	\$ 9,000	\$ -
351	16	340	2231		Regular PD Purchased Services	\$ -	\$ -	\$ -
352	16	582	2231		Regular PD Travel	-	-	-
					Total Instructional Staff Services	\$ -	\$ -	\$ -
					<b>Total Expenditures</b>	\$ -	\$ -	\$ -
353	16	933	5210		Indirect Cost Paid	\$ -	\$ (1,076)	\$ -
354	16	932	5200		Transfers Out	\$ -	\$ (7,924)	\$ -
					Total Other Uses of Funds	\$ -	\$ (9,000)	\$ -
					<b>Net Change in Fund Balance</b>	\$ -	\$ -	\$ -
					Beginning Fund Balance	\$ -	\$ -	\$ -
					Ending Fund Balance	\$ -	\$ -	\$ -

**Lincoln Preparatory School**  
**Level 3 - Special Revenue Fund Budget by Line-Item**  
**Fiscal Year 2019-20**

	<b>Account Number</b>	<b>Account Name</b>	<b>Actual 2017-18</b>	<b>Budget 2018-19</b>	<b>Budget 2019-20</b>
<b>Charter School Startup (AFR Column 5)</b>					
Charter School Startup is a federally financed program to support Louisiana's charter school movement by provide new charter schools with the resources they need to start at full capacity, leading to a strong first year and beyond.					
355	19 4590	Charter School Startup	\$ 75,000	\$ 18,502	\$ -
356	19 4590	Charter School Startup - Rollover	-	-	-
		<b>Total Revenues</b>	<b>\$ 75,000</b>	<b>\$ 18,502</b>	<b>\$ -</b>
357	19 615 1510	NCLB Technology Supplies	\$ 11,700	\$ -	\$ -
358	19 150 1515	NCLB Summer School Stipends	31,299	-	-
359	19 225 1515	NCLB Summer School Medicare Tax	454	-	-
360	19 231 1515	NCLB Summer School TRSL	8,326	-	-
361	19 610 1515	NCLB Summer School Supplies	7,868	-	-
		Total Special Programs	\$ 59,647	\$ -	\$ -
362	19 320 2140	Purchased Sp Ed Assessment Services	\$ 750	\$ -	\$ -
		Total Special Programs	\$ 750	\$ -	\$ -
363	19 111 2420	Assistant Director Salary	\$ 7,204	\$ -	\$ -
364	19 225 2420	Assistant Director Medicare Tax	104	-	-
365	19 231 2420	Assistant Director TRSL	1,916	-	-
		Total School Administration	\$ 9,224	\$ -	\$ -
		<b>Total Expenditures</b>	<b>\$ 69,621</b>	<b>\$ -</b>	<b>\$ -</b>
366	19 933 5210	Indirect Cost Paid	\$ (5,379)	\$ (2,614)	\$ -
367	19 932 5200	Transfers Out	\$ -	\$ (15,888)	\$ -
		Total Other Uses of Funds	\$ (5,379)	\$ (18,502)	\$ -
		<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
		Beginning Fund Balance	\$ -	\$ -	\$ -
		Ending Fund Balance	\$ -	\$ -	\$ -



# Lincoln Preparatory School

## Personnel Roster

Fiscal Year 2019-20

Position	Actual 2017-18		Actual 2018-19		Actual 2019-20			
	FTE	Total Salary	FTE	Total Salary	FTE	Total Salary		
<b>General Fund Personnel Roster</b>								
Full-Time Equivalent (FTE) Positions								
<b>Regular Programs</b>								
Kindergarten Teachers	1	1121105		\$ 84,397	2.00	\$ 88,623	2.00	\$ 92,108
Elementary Teachers	1	1121110		434,626	13.00	592,949	11.00	531,220
Elementary Paraprofessionals	1	1151110		75,286	1.00	26,711	1.00	28,250
Secondary Teachers	1	1121130		959,569	18.00	935,002	21.00	1,123,391
<b>Special Ed Programs</b>								
Special Ed Teachers	1	1121211		45,177	2.00	100,620	4.25	187,249
Special Ed Paraprofessionals	1	1151211		-	1.00	22,200	2.00	49,570
<b>Career &amp; Technical Education</b>								
C&T Teachers	1	1121350		5,730	-	-	0.50	31,274
<b>Other Instructional Programs</b>								
Cheerleader Danceline	1	1121411		-	0.50	6,169	0.50	9,600
Athletic Supplements	1	1121420		69,400		1,709	-	1,800
<b>Pupil Support</b>								
Student Records Clerks	1	1142110		-	1.00	27,750	1.00	28,250
Guidance Counselors	1	1132122		52,808	1.00	57,596	1.00	57,354
Nurses	1	1182134		-	0.10	2,821	-	-
<b>Instructional Staff Programs</b>								
Special Ed. Coordinators	1	1112212		53,219	1.00	67,650	1.00	69,950
<b>School Administration</b>								
Office Clerks	1	1142400		91,191	1.00	27,112	1.00	28,250
Assistant Directors	1	1112410		42,083	2.00	163,300	2.00	165,900
Dean of Students	1	1112420		160,567	1.00	76,650	1.00	79,950
Charter Chief Executive Officer (C	1	1112430		115,350	1.00	116,350	1.00	117,650
Assistant Dean of Students	1	1112490		45,383	1.00	54,549	1.00	57,054
<b>Business Administration</b>								
Business Manager	1	1112510		-	1.00	60,877	1.00	67,650
Business Clerks	1	1142510		-	1.00	39,209	1.00	41,250
<b>Maintenance of Plant</b>								
Custodians	1	1162620		15,409	0.50	14,975	1.00	22,473
Security Officers	1	1162660		25,683	1.00	30,690	1.00	35,810
School Operations Managers	1	1192690		-	1.00	41,250	1.00	41,750
<b>Student Transportation Services</b>								
Regular Bus Drivers	1	1162720		128,433	7.00	147,478	6.00	137,034
Special Ed Bus Drivers	1	1162731		-	-	-	-	-
<b>Central Support</b>								
Central Support Manager	1	1162841		8,867	-	-	-	-
<b>Total General Fund Positions</b>								
			-	\$ 2,413,178	58.10	\$ 2,702,240	62.25	\$ 3,004,787
<b>Special Revenue Fund Personnel Roster</b>								

# Lincoln Preparatory School

## Personnel Roster

Fiscal Year 2019-20

Position	Actual 2017-18		Actual 2018-19		Actual 2019-20			
	FTE	Total Salary	FTE	Total Salary	FTE	Total Salary		
Full-Time Equivalent (FTE) Positions								
<b>IDEA - Part B</b>								
Special Ed Teachers	12	1121211	0.15	\$ 8,784	1.00	\$ 44,965	1.00	\$ 46,354
Special Ed Coordinator	12	1112212	0.85	43,300	-	-	-	-
<b>Title I</b>								
NCLB Teachers	13	1121510	1.00	43,180	-	-	-	-
NCLB Paraprofessionals	13	1151510	4.00	80,900	6.00	133,378	5.50	135,270
<b>Charter School Startup</b>								
Assistant Director Salary	19	1112420		7,204	-	-	-	-
<b>School Food Service</b>								
School Food Service Managers	21	1113120	-	-	0.25	4,530	0.25	4,980
School Food Service Custodian	21	1193120	-	-	1.00	19,323	1.00	22,473
Total Special Revenue Fund Positions			6.00	\$ 183,368	7.25	\$ 182,873	6.75	\$ 186,604
Grand Total All Positions			6.00	\$ 2,596,546	65.35	\$ 2,885,113	69.00	\$ 3,191,391

<b>Percent of Salaries and Employer Benefits to Total Expenditures</b>	<b>73.8%</b>		<b>68.7%</b>		<b>76.1%</b>
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**Lincoln Preparatory School**

**Substitutes & Stipends**

**Fiscal Year 2019-20**

Position	Actual 2017-18		Actual 2018-19		Actual 2019-20	
		Total Salary		Total Salary		Total Salary
<b>General Fund Other Salaries</b>						
<b>Substitutes = Days    Stipends = Hours</b>						
<b>Substitute Teachers</b>						
Kindergarten	1	1231105	\$ -	\$ 600		\$ 600
Elementary	1	1231110	59,791	22,536		22,600
Secondary	1	1231130	-	29,500		38,300
Special Ed	1	1231211	-	85		100
<b>Other Substitutes</b>						
Regular Bus Drivers	1	1242720	-	9,466		9,500
<b>Stipends</b>						
Athletics Stipends	1	1501420	-	13,640		12,900
LOFSA Stipends	1	1501430	-	3,000		3,000
LGU Stipends	1	1501435	-	4,500		4,500
Jump Start Stipends	1	1501436	-	13,627		13,700
After School Detention Stipends	1	1501460	-	4,248		4,250
After School Tutoring Stipends	1	1501465		26,207		26,025
Summer School Stipends	1	1501470	-	19,707		28,800
Performance Stipends	1	1501490	10,094	20,094		17,043
Field Trip Stipends	1	1501496	-	7,027		7,100
Student Recruitment Stipends	1	1502195		13,050		13,000
Total General Fund Other Salaries			- \$ 69,885	- \$ 187,287		- \$ 201,418
<b>Special Revenue Fund Other Salaries</b>						
<b>Substitutes = Days    Stipends = Hours</b>						
<b>Title II</b>						
Regular Ed PD Stipends	11	1502231	\$ 1,600	\$ 1,080		\$ 1,080
<b>Direct Student Services</b>						
NCLB Tutoring Stipends	15	1501510	-	-		4,125
<b>Charter School Startup</b>						
NCLB Summer School Stipends	19	1501515	31,299	-		-
Total Special Revenue Fund			- \$ 32,899	- \$ 1,080		- \$ 5,205
Grand Total All Positions Other Salaries			- \$ 102,784	- \$ 188,367		- \$ 206,623

LOUISIANA DEPARTMENT OF EDUCATION  
STUDENT INFORMATION SYSTEM  
W33 - Lincoln Preparatory School

	Early Childhoc	INF	PRE SCH	K	1	2	3	4	5	6	7	8	9	T9	10	11	12	TOTAL
<b><u>FY 2016-17</u></b>																		
10/1/2016	0	0	0	28	22	24	20	24	26	29	26	34	29	0	46	48	25	381
2/1/2017	0	0	0	30	22	27	20	26	22	30	26	33	29	0	46	48	25	384
<b><u>FY 2017-18</u></b>																		
10/1/2017	0	0	0	27	33	34	31	30	26	30	29	30	36	0	25	43	41	415
2/1/2018	0	0	0	30	34	33	32	28	26	31	29	33	38	0	27	42	40	423
<b><u>FY 2018-19</u></b>																		
10/1/2018	0	0	0	32	35	33	30	40	31	28	37	36	48	2	33	32	39	456
2/1/2019	0	0	0	29	35	32	31	40	31	30	39	39	46	2	33	31	38	456
<b><u>FY 2019-20</u></b>																		
10/1/2019	0	0	0	32	35	33	35	40	32	30	39	40	48	2	37	34	39	476
2/1/2020	0	0	0	29	35	32	35	40	32	32	42	43	46	2	37	33	38	476

**Fiscal Year 2019-20**

Line Item on Budget and Name	FY 2018-19		FY 2019-20	
	Amount	Explanation	Amount	Explanation
4 Minimum Foundation Program - Local	\$ 2,776,954	Actual K-12 student count 456 @ MFP rate per student for FY 2018-19 of \$6,089.81	\$ 2,968,169	Forecasted K-12 student count 476 @ MFP rate per student of \$6,235.65
6 Minimum Foundation Program - State	\$ 2,346,577	Actual K-12 student count 456 @ MFP rate per student for FY 2018-19 of \$5,146	\$ 2,541,873	Forecasted K-12 student count 476 @ MFP rate per student of \$5,340.07
12 Education Excellence Fund (EEF)	\$ 8,744	used LDOE amounts listed in the eGMS portal as of July 9, 2019	\$ 7,760	Estimated annual amount granted per year.
279 Minimum Foundation Program - Food Service	\$ 4,008	USDA State Match Requirement per LDOE email	\$ 4,184	USDA State Match Requirement per LDOE email
280 CNP Federal Reimbursement	\$ 329,614	<b>Breakfast</b> = 456 students @ \$1.79 reimbursement rate @173 days @ 92.9% Participation Rate <b>Lunch</b> = 456 students @ \$3.37 reimbursement rate @173 days @ 94.1% Participation Rate <b>Snack</b> = 456 students @ \$0.91 reimbursement rate @161 days @9.5% Participation Rate.	\$ 371,241	<b>Breakfast</b> = 476 students @ \$1.84 reimbursement rate @165 days @ 80.8% Participation Rate <b>Lunch</b> = 476 students @ \$3.41 reimbursement rate @165 days @ 84.6% Participation Rate <b>Snack</b> = 476 students @ \$0.94 reimbursement rate @165 days @14.1% Participation Rate.
281 Child and Adult Care Food Program (CACFP)	\$ 18,526	<b>Supper Program</b> = number of meals served 5,226 @ \$3.5450 total Federal Reimbursement rate	\$ 23,818	<b>Supper Program</b> = number of meals served 6,530 @ \$3.6475 total Federal Reimbursement rate
298 IDEA Part B	\$ 84,704	used LDOE amounts listed in the eGMS portal as of July 9, 2019	\$ 71,998	used LDOE amounts listed in the eGMS portal as of July 9, 2019
313 IDEA Preschool	\$ 1,485	used LDOE amounts listed in the eGMS portal as of July 9, 2019	\$ 1,262	used LDOE amounts listed in the eGMS portal as of July 9, 2019
318 Title I	\$ 206,405	used LDOE amounts listed in the eGMS portal as of July 9, 2019	\$ 177,509	used LDOE amounts listed in the eGMS portal as of July 9, 2019
332 Title II Part A	\$ 30,746	used LDOE amounts listed in the eGMS portal as of July 9, 2019	\$ 26,134	used LDOE amounts listed in the eGMS portal as of July 9, 2019



## Fiscal Year 2019-20

Line Item on Budget and Name	FY 2018-19		FY 2019-20	
	Amount	Explanation	Amount	Explanation
0 Title IVA - SSAE	\$ -	Amount allocated will be transferred to Title I	\$ -	Amount allocated will be transferred to Title I
341 Direct Student Services	\$ 6,460	used LDOE amounts listed in the eGMS portal as of July 9, 2019	\$ 5,491	used LDOE amounts listed in the eGMS portal as of July 9, 2019
349 School Redesign	\$ 7,924	used LDOE amounts listed in the eGMS portal as of July 9, 2019	\$ -	used LDOE amounts listed in the eGMS portal as of July 9, 2019
355 Charter School Startup	\$ 75,000	used LDOE amounts listed in the eGMS portal as of July 9, 2019	\$ -	used LDOE amounts listed in the eGMS portal as of July 9, 2019
368 Carl Perkins	\$ 17,699	Amount received from Grant as of 08/2019	\$ -	Unknown at this time
	\$ 5,914,846	Total of all lines listed above	\$ 6,199,439	Total of all lines listed above
	99.5%	Percent Forecasted with Greater Care to Total Revenues	97.2%	Percent Forecasted with Greater Care to Total Revenues

NOTE: Projecting the amount of revenue that will be collected from these various sources is one of the most important tasks of the budget process, yet also one of the most difficult. Since revenue projections, like other forecasts of the future, are almost never 100% accurate, the overall goal is to make conservative projections that underestimate rather than overestimate the amount of revenue that will be available. Therefore each revenue was considered and projected separately, with more time and analysis given to forecast at least 85% of the total revenues for every fiscal year shown above.