Avoyelles Parish School Board
Annual Operating Budget

July 1, 2019 through June 30, 2020

AVOYELLES PARISH SCHOOL BOARD
Marksville, LA

Annual Operating Budget
For the Period July 1, 2019 – June 30, 2020

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INFORMATION SECTION

Avoyelles Parish School Board
221 Tunica Drive West
Marksville, LA 71351

June 3, 2019

To the Citizens of
Avoyelles Parish, Louisiana:

The budget of the Avoyelles Parish School Board for the fiscal year July 1, 2019 through June 30, 2020, is hereby submitted. The Superintendent and the Director of Business Services assume responsibility for data accuracy and completeness.

The elected school board members will be asked to approve the fiscal year 2019-20 Operating Budget on August 6, 2019. The proposed resolution begins on page XVII.

Before the resolution is approved, the Board must receive comments and recommendations from the Finance Committee and the public. The Finance Committee will review the budget on July 16, 2019 and a public hearing will be held at the Board Meeting on August 6 prior to a vote being taken.

Financial Goals and Objectives

The development, review, and consideration of the 2019-20 Operating Budget was completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the Board's mission, goals, and financial policies.

The administration is required by state law and board policy to submit a balanced budget. A balanced budget is defined as, "a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund."

We are proud to publish and present each individual fund as having met the definition of a balanced budget. Information on each individual fund is provided in this document.

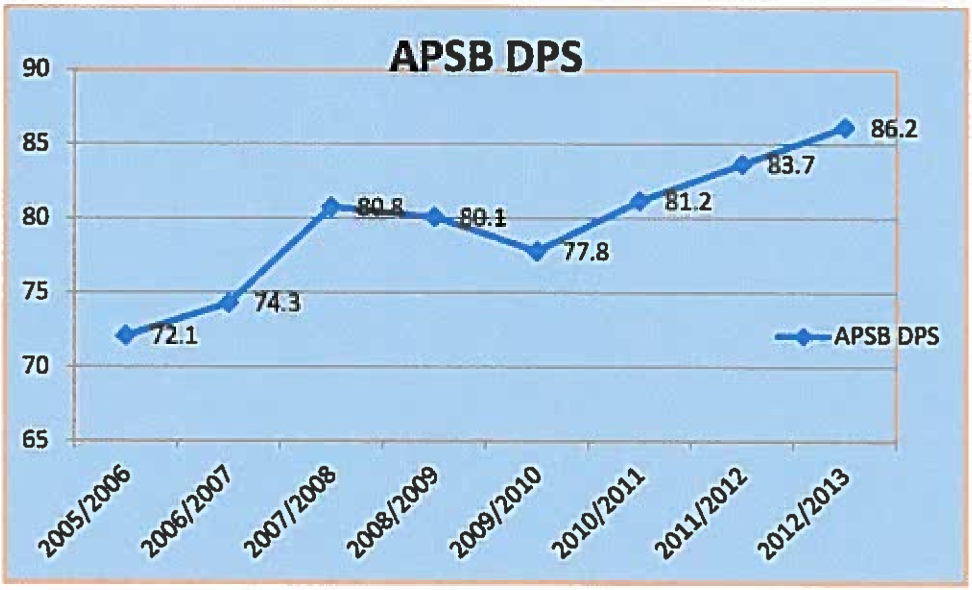
Educational Goals and Objectives

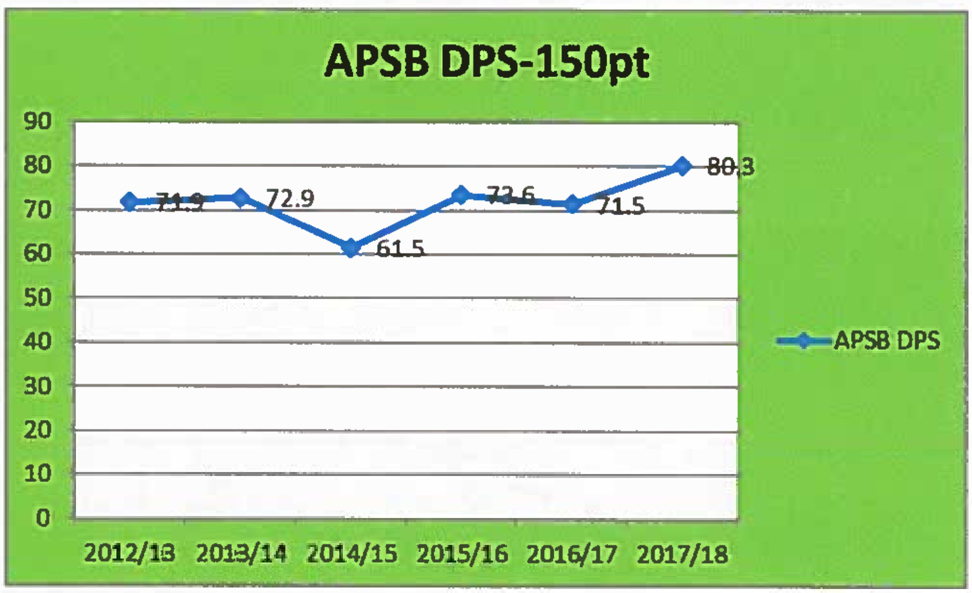
Each year the administration adopts educational goals and objectives as a vehicle to improve student learning. Thus, human and financial resources are allocated in the budget to achieve the adopted goals, and to support educational programs and services defined by the Board's mission. It is a delicate balance of policy choices. It also represents a delicate balance between the educational needs of the students and the ability of the community to provide the necessary financial support.

The Every Student Succeeds Act (ESSA) reauthorizes the 50-year old Elementary and Secondary Education Act (ESEA) and replaces The No Child Left Behind Act (NCLB) and focuses on the clear goal of fully preparing all students for success in college careers. "With this bill, we reaffirm that fundamentally American ideal—that every child, regardless of race, income, background, the zip code where they live, deserves the chance to make of their lives what they will." – President Barack Obama. This law advances equity by upholding critical protections for America's disadvantaged and high-need kids. It also requires for the first time that all students in America be taught to high academic standards that will prepare them to succeed in college and careers. The law also sustains and expands this administration's historic investments in increasing access to high-quality preschool.

Avoyelles Parish's goal is to not have a school in any level of Academic Assistance as defined by the State of Louisiana. A school that does not meet or make adequate progress toward its Growth Target or Subgroup Performance will enter into School Improvement. A school that enters into School Improvement will receive additional support and assistance through school analysis, school level and district assistance team planning, and individual school needs assessments.

The following chart reflects the APSB District Performance Scores through the 2012-13 school year which illustrates the previous 200 point system. According to the new 150 point system, which began in 2013-14, the APSB score is 65.9 in 2015-16 and 71.5 for 2016-17 which translates to a letter grade of C. The scale changed for the 2016-17 school year. Additional information may be viewed at the Louisiana State Department of Education's web site http://www.louisianaschools.net.

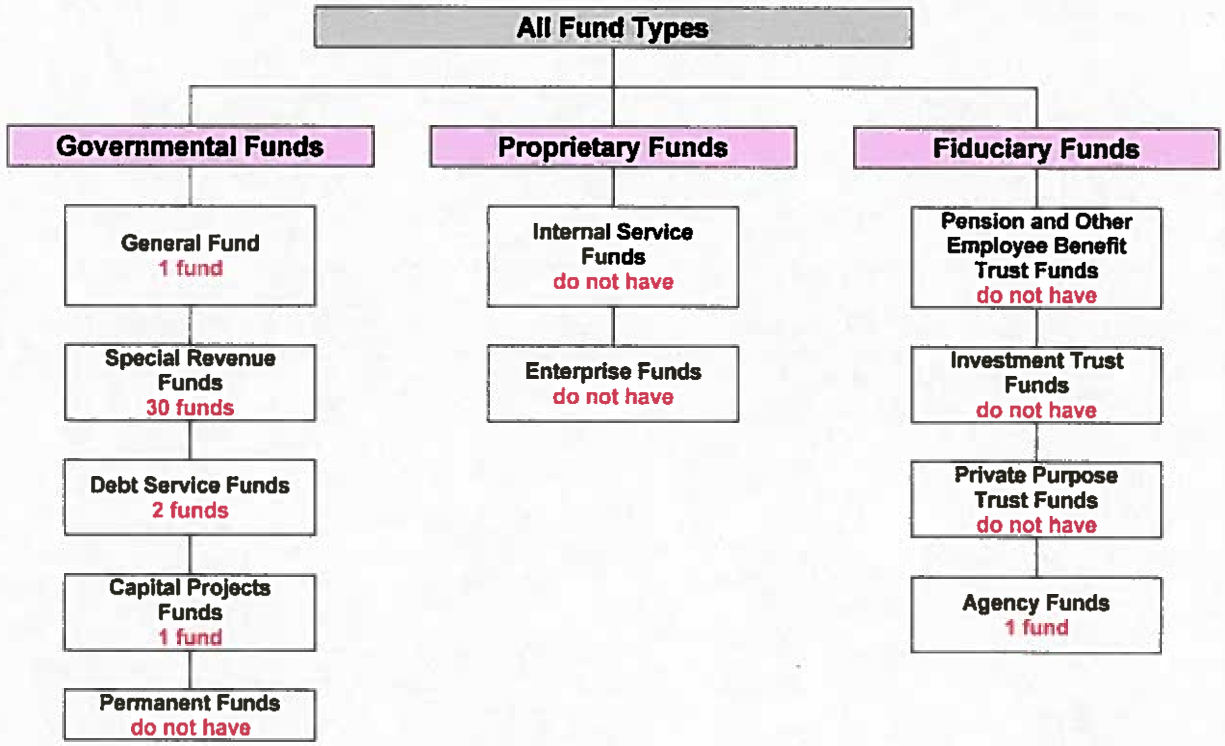




Data for 2018-19 is not available at this time.

The Avoyelles Parish School Board, along with other school systems throughout the State of Louisiana, record and report all financial transactions using standards set by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

Accordingly, these standards require all school boards to use individual funds that must be categorized in one of 11 fund types. Each fund type and the number of individual funds operated by the Avoyelles Parish School Board for FY 2019-20 are listed below.



Overview of the Governmental Funds

Five of the eleven fund types established by GAAP are classified as governmental funds: the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Permanent Service Funds.

The FY 2019-20 Operating Budget does not show the School Board as having any Permanent Funds, but does have the following:

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Other Related General Funds	Total Governmental Funds
Revenues	$36,189,248	$17,184,736	$1,000	$ 0	$(133,104)	$53,241,880
Expenditures	37,399,341	15,438,774	578,666	0	0	53,416,780
Other Sources of Funds	890,475	616,490	603,765	262,000	0	2,372,730
Other Uses of Funds	(2,277,563)	(12,092,530)	0	0	0	(4,370,094)
Net Changes in Fund Balance	(2,597,181)	269,921	26,099	262,000	(133,104)	(2,172,264)
Beginning Fund Balance	$9,780,253	$5,666,867	$595,270	405,125	$8,110,375	$24,557,890
Ending Fund Balance	$7,183,072	$5,936,787	$621,369	$ 667,125	$7,977,271	$22,385,624

General Fund

The General Fund is used to account for all financial resources except for those required to be accounted for in another fund. The General Fund is the chief reporting vehicle for current operations and is supported primarily by local taxes and state entitlements. A comparison of the present budget to the budget for FY 2019-20 is as follows:

	Budget FY 2018-19	Budget FY 2019-20	Percent Change
Revenues	$36,895,488	$36,189,248	-2%
Expenditures	36,085,345	37,399,341	+4%
Other Sources of Funds	1,073,996	890,475	-17%
Other Uses of Funds	(2,211,084)	(2,277,563)	+3%
Net Changes in Fund Balance	(326,945)	(2,587,181)	
Beginning Fund Balance	$10,109,197	$9,780,253	-3%
Ending Fund Balance	$9,782,253	$7,183,072	-27%

Explanation of Net Change in Fund Balance – Revenues and Other Sources of Funds are expected to drop to $36.2 million. The result is a net change in fund balance of ($ 2,587,181) which is result of decreased enrollment due to the opening of a BESE Type 2 charter school which is projected to enroll approximately 100 APSB students in grades 6 – 12. According to Louisiana law, each new BESE charter school must be funded with the state and local portion of MFP dollars, which results in $8,566 per pupil for APSB. During the 2019 legislative session, a 1.375% permanent increase In MFP was voted on. Health insurance rates are estimated to rise by 5.5%. The School Board continues to monitor operations in order to offset the increases in expenditures.

Fund Balance – A General Fund – Fund Balance between 10% and 15% of total expenditures is desired at all times as a safeguard to keep the school system from having financial problems and to improve the financial condition of the Avoyelles Parish School Board. The chart below shows the percentage of the fund balance to expenditures for the past 4 years and for FY 2019-20. This balance includes $2.8 million committed for workers' compensation, bus purchases and OPEB liability.

Fiscal Year	Total Expenditures	Fund Balance	Percentage of Fund Balance to Expenditures
2015-16	40,009,422	8,651,945	19.02%
2016-17	39,874,812	7,644,207	19.17%
2017-18	37,504,447	7,554,005	21.17%
2018-19	36,861,059	6,827,971	18.52%
2019-20	37,399,341	7,183,072	19.21%

There are four primary reasons to maintain an adequate fund balance.

- **Cash Flow** – It is essential for the School Board to have enough cash on hand for payroll and other obligations to be made timely because (1) property tax revenues are not received until January, February, and March of each calendar year, and (2) most state and federal grants require the School Board to make payment first before the grant will make reimbursement. These receivables may be as much as $2 million monthly.

- **Unforeseen Events** – Reserves often act as a contingency to meet unbudgeted and unexpected needs, thus allowing time to make permanent changes to the budget and preventing fiscal problems from needlessly worsening.

- **Financial Security** – A fund reserve demonstrates a sign of financial strength and security to banking and financial institutions allowing the School Board to borrow funds and sell bonds when schools need to be built or renovated at more favorable rates, thus saving the taxpayer money.

- **Interest Earnings** – Additional revenues can be earned by investing idle funds.

Special Revenue Fund

The Special Revenue Fund accounts for the proceeds of specific revenue sources legally restricted to expenditures for specific purposes. The Board maintains 30 individual Special Revenue Funds and is primarily supported by federal entitlements. A comparison of the present budget to the budget for FY 2018-19 is as follows:

	Budget FY 2018-19	Budget FY 2019-20	Percent Change
Revenues	$18,715,151	$17,184,736	-8%
Expenditures	16,836,762	15,438,774	-8%
Other Sources of Funds	856,490	616,490	-1%
Other Uses of Funds	(1,904,845)	(2,092,531)	+9%
Net Changes in Fund Balance	830,034	269,921	
Beginning Fund Balance	$4,836,833	$5,666,867	+17%
Ending Fund Balance	$5,666,867	$5,936,787	+5%

Explanation of Net Change in Fund Balance – The budget indicates that the Special Revenue Fund will experience a surplus in FY 2019-20 of approximately $269,921. The majority of this is accounted for in the Food Service and Special Maintenance Tax, Title XIX, and Lasas Funds.

The Food Service Fund has a proposed estimated deficit of $7,758 and has followed the federal mandate to increase meal prices by gradually phasing in these increases. Increased food and benefit costs are offset by increased food sales. The Board is required to transfer a minimum of $58,099 annually to the Food Service Fund as part of the MFP funding. The district implemented the CEP (Community Eligibility Provision) for all schools for the 2015-16 school year which has been providing free meals for all students at within the district. This should not have a negative financial impact on the district while providing free meals for all students.

The Special Maintenance Tax fund is projected to experience a $53,887 estimated deficit for 2019-20. Revenues from property taxes are leveling yet expenditures such as maintenance of buildings, natural gas, electricity, and water continue to rise. Continued improvements planned by the Board will eventually reduce these maintenance costs. Use of QSCB funding has aided in accomplishing that goal by the funding of much needed facilities improvements.

Debt Service Fund

The Debt Service Fund is used to accumulate monies for the payment of outstanding bond issues. A separate Debt Service Fund is set up each time a tax proposition for school construction is approved by voters. Currently, the Board maintains 5 individual Debt Service Funds. A comparison of the present budget to the budget for FY 2019-20 is as follows:

	Budget FY 2018-19	Budget FY 2019-20	Percent Change
Revenues	$0	$1,000	0%
Expenditures	743,362	578,668	-22%
Other Sources of Funds	582,878	603,765	+3.5%
Other Uses of Funds	0	0	
Net Changes in Fund Balance	-160,484	26,099	
Beginning Fund Balance	755,754	595,270	- 21%
Ending Fund Balance	595,270	621,369	+4%

Explanation of Net Change in Fund Balance – The budget indicates that the Debt Service Fund will experience a surplus in FY 2019-20 of approximately $ 26,099. In keeping with the Board's reserve requirement, this deficit was planned for so that the reserve would remain between 40% and 75% of next year's principal and interest payments. This requirement benefits both the taxpayer and the Board. The taxpayer is assured that the millage levy will be at its lowest possible levy, and the Board is assured that sufficient funds will be available in reserve for the next semi-annual debt service payments.

The surplus of $26,099 was planned for in FY 2019-20 because remaining debt service is no longer funded by bond issues. Interfund transfers from Special Sales Tax Fund and General Fund are funding the Board's debt service for FY 2019-20.

Overview of the Proprietary Funds

Of the 11 fund types established by GAAP, two are classified as proprietary funds. These are Enterprise Funds and Internal Service Funds.

The Avoyelles Parish School Board does not have an Enterprise Fund.

Economic Conditions of the Parish

The parish's economy is balanced among agriculture, timber, retail, and a land-based casino owned by the Tunica Biloxi Indian Tribe. Although the casino remits no taxes it provides 12% of the net gaming revenues to the School Board.

Consistently low wealth and income levels, approximately 67% of the national averages, and high unemployment rates coincide with the School Board's shallow economic base.

While it is still too early to tell what lasting economic effects will remain from the recent economic downturn nationwide, Avoyelles Parish appears to be somewhat negatively affected, however, due to the diversity of income in this parish, local revenues are not expected to be affected significantly.

Revenue Trends

Projecting the amount of revenue that will be collected from 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 revenues that will be available. Revenues are considered and projected separately, with more time and analysis given to major rather than minor sources of revenue.

As shown in the chart below, MFP, Property Taxes, and Sales & Use Taxes represent 80% of the budget. A brief discussion of the top three sources is also included.

Revenue Source	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Other General Funds	Total Sources	Percent Of Total
MFP	$27,193,315	$3,162,498	$0	$0	$0	$30,355,813	57%
Sales & Use Taxes	5,444,676	2,290,644	0	0	0	7,735,320	15%
Property Taxes	2,704,281	695,473	0	0	0	3,399,754	6%
Other Revenues	846,976	11,036,121	1,000	0	(133,104)	11,750,993	22%
Total	$36,189,248	$17,184,736	$1,000	$0	$(133,104)	$53,241,880	100%

Minimum Foundation Program (MFP)

The Minimum Foundation Program is the **single largest source** of revenue received. This is approximately 57% of total revenues or $30.4 million. It is based on a formula adopted by the Louisiana Board of Elementary and Secondary Education and approved by the Louisiana Legislature. This formula determines the State's cost of educating students in Louisiana and helps to equitably allocate funds to parish and city school systems.

After nine years of no Minimum Foundation Program (MFP) increases, the Louisiana Legislature has approved a permanent 1.375% increase for the 2019-20 fiscal year.

Approximately $27.2 million will be deposited into the General Fund, $58,099 will be deposited into the School Food Service Fund and $3 million into LaSas in FY 2019-20.

Sales & Use Taxes

Sales & Use Tax revenues are the **second largest source** of revenue for the Avoyelles Parish School Board. This is a tax upon the sale and consumption of goods and services within the parish and is approximately 15% of the total revenues received or $7.7 million. Sales & Use Tax Revenues are deposited into the General Fund, Special Revenue Fund, Debt Service Fund, and the Capital Projects Fund.

Estimates were received from the Avoyelles Parish Sales and Use Tax Department. Sales tax revenues have slightly increased over the past year due to voluntary collection agreements with out of state vendors. Voters approved a ¼% sales tax in November 2011, therefore, the Department estimates that revenues will remain constant for FY 2019-20.

Property Taxes

Property taxes are the **third largest source** of revenue for the Board. This is approximately 6% of total revenues. The number of mills—levied on the taxable assessed value—is approved by the School Board annually, subject to the limitations approved by the voters and the Louisiana Legislature.

Property taxes are estimated to exceed $3 million and are deposited into the General Fund and Special Revenue Fund. This is slight increase over the prior fiscal year. In November 2011 voters approved a 10 mill ad valorem tax dedicated to employee salaries and benefits. Since the Board paid out its remaining taxpayer-funded debt service in the prior fiscal year, no debt service taxes are budgeted to be collected.

Monies deposited into the General Fund help pay for salaries of employees and other expenses while monies deposited into the Special Revenue Fund pay for utilities and repairs of school facilities.

Changing Demographics

For the past 5 years, student membership as a percent of total membership has been decreasing by 70-100 or 3%. (see chart below). Historically the state has funded school systems with the prior year's membership at October 1. In 2006 the state changed the method of funding school systems initially based on October 1 and an adjustment (+-) is made to MFP funding with the February 1 student membership.

Attendance District	Number of Students		Change	
	FY 2018-19	FY 2019-20	Students	Percent
Bunkie Elementary	328	308	-20	-6%
Bunkie Magnet High	538	560	+22	+4%
Cottonport Elementary	392	387	-5	-1%
Lafargue Elementary	657	668	+11	-1%
Marksville Elementary	531	516	-15	-3%
Marksville High	748	675	-73	-10%
Avoyelles High	633	619	-14	-2%
Plaucheville Elementary	563	557	-6	-1%
Riverside Elementary	280	279	-1	-.01%
LaSas	408	414	+6	+1%
Central Office	78	85	+7	+9%
Overall Loss	82	0	-82	
Total	5,156	4,986	-170	-3%

Short-term Financial and Operational Policies

In developing the budget for the FY 2019-20, the administrative staff was guided by the following short-term financial and operational policies.

1. Salary estimates include "Step Increases." This added approximately $208,000 to the total budget. During the 2019 Legislative Session, permanent payraises were granted to teachers and support personnel at a rate of $1000 and $500 respectively. The approximate cost to fund this is $516,522, which is funded by the state.

2. Except for salaries and employee benefits, each administrator was instructed to reduce their overall General Fund Budget requests for object codes 300 thru 900 in order to minimize cuts in the classroom.

3. Funding for several programs in the past has been discontinued or restricted, forcing administration to minimize costs associated with those programs with the least amount of impact to the students.

4. The district utilizes a district-wide budgeting process while monitoring spending at the school level with regards to staffing. All grant funds are allocated to schools equitably. Principals have been working closely with staff members to properly staff schools within budget. See the district's current methodology for fund allocation as mandated by ESSA below:

5.

Avoyelles Parish School Board
Current Methodology for the Allocation of
State and Local Funds

The allocation of state and local funds to all schools is based on student count. Staffing ratios are 23:1 at elementary schools and 26:1 at middle and high schools level across the district when funding allows. The majority of the funding provided to the schools is for salaries and benefits of certificated and support personnel. Additionally, each school is provided an annual Instructional Supply Allocation as well as Band, Agriculture and Career Development allocations. These allocations are based on student count and distributed without regard to the schools' funding status. These expenditures are approved by the School Board.

Capital projects can be funded through a dedicated millage that is passed by the voters of the districts within the system. Currently, there are no dedicated millages related to fund debt. The district does however have debt related to construction and repairs that are funded by current non-dedicated local revenues. Also, the board has approved a 10 year long-term capital project plan. This plan was developed through the input of the principals of each school, the Superintendent and the Board Members. Projects are prioritized based on need without regard to the schools' funding status.

All Maintenance, Transportation and Food Service State and Local Funds are distributed across all schools according to need without regard to the schools' funding status.

6. The State of Louisiana set the employer contribution rates for the new fiscal year as shown in the chart below. The increase in School Employees Retirement System results in an approximate annual increase of $150,000 to the General Fund and Special Revenue Fund budgets.

Retirement System	FY 2018-19	FY 2019-20
Teachers' Retirement	26.6%	26.%
School Employee's Retirement	27.1	29.4
Teachers' Retirement – Plan B	26.6	26
ORP	28.4	28.4

7.The Louisiana Office of Group Benefits (OGB) has announced a 5.5% increase in health insurance premiums for the calendar year beginning July 1, 2019 at an estimated increase of $278,000.

8. Annual Sales Tax distribution is proposed as follows:

Teacher related	$2,332
Support (12 month)	1,555
Support (10 month)	1,296
Support (9 month)	1,166

9. Administrators and bookkeepers are to apply the indirect cost rate to all federally funded grants. If a federally funded grant does not allow for indirect cost, direct costs are applied for at the same indirect cost rate. This allows the Board to receive reimbursement for business related expenses and bookkeeping fees. This indirect cost rate for FY 2019-20 will increase from 12.5258% to 12.9453% for all grants except the ones listed below. This increase will have a minimal effect to the General Fund Budget. Other grants shown below are limited to a maximum IDC rate.

Federal Program	Rate
Early Childhood	0%
Carl Perkins	0%
Adult Education	3.00%

10. As a result of the 2019 Legislative Session, the following points will benefit local school districts:

- ✓ The per pupil amount in Level 1 increases by 1.375 % from 3961 to $5446 for 2019-20. (18-19, 17-18; 16-17; 15-16 and 14-15 – unchanged in five years; however, there are allocations outside of the MFP for some of the past years).
- ✓ b) $17 Million statewide and $137,234 districtwide for additional high school courses via Supplemental Course Allocations

resulting in a permanent allocation of to $59 per student in grades 7-12.

- ✓ High cost services pool $ 12 million statewide or $108,322 districtwide, the amount needed to cover unmet costs of serving students with significant disabilities.
- ✓ MOUs between traditional public schools and charter schools will now allow exchange therefore easier reconciliation of student enrollment information.
- ✓ CDF (Career Development Funds) of $140,744 to Avoyelles to fund allowable courses
- ✓ Additional funding for language immersion costs to local districts.

Student Enrollment Trends

Student enrollment is being forecasted to decrease in FY 2019-20 to 4986. Based on the chart above, students in grades K-12 are expected to decrease by 170 students or 3%.

The annual drop in students can be explained as (1) a decline of young parents of school age students living in or moving into the parish, (2) a lack of new industries to attract young working class families with school age children, and (3) an increase in students transferring to local charter schools, private schools and home schooling. In calculating the actual MFP dollars expected for 2019-20, we reduced the funding by 70 students for the normal downward trend in enrollment as well as an additional 100 students to be leaving the APSB and attending a new BESE charter school.

Membership exceeds 270 pupils in all schools. As a result of a court order several years ago all 3 middle schools were closed and 7th – 8th graders moved to the high schools in their district several years ago.

Personnel Resource Trends

The number of employees working for the Avoyelles Parish School Board is expected to be 713 full-time equivalent (FTE) positions FY 2019-20.

The last significant reduction in staff occurred in FY 2005-06 when several positions were eliminated. This was a 13.2% reduction in staff and was achieved with the Board's Reduction-in-Force policy. For the 2019-20 fiscal year various departments as well as conservative budgeting reduced staffing slightly in order to cover budget shortfalls caused by reduced state and federal funding.

Teachers and administrators make up approximately 472 or 66% of the total, while teacher aides, secretaries, bus drivers, food service workers, custodians and maintenance workers represent approximately 255 or 34% of the total.

Performance Results

The Avoyelles Parish School Board reviews performance data to measure progress toward accomplishing instructional goals outlined in the Organizational section of this budget document.

Due to the implementation of In School Suspensions, Out of School Suspensions and Students Expelled decreased thereby allowing students to remain in school. Continued attention is being brought to these areas with school wide positive behavior support initiatives.

A recent study was done by the firm Smart Asset which was recently reported in a local Avoyelles newspaper as follows:

A New York financial technology company has placed Avoyelles Parish in the top 10 Louisiana communities "getting the most bang for their buck" in property taxes.

SmartAsset recently released a study on property taxes across the country and concluded that property taxpayers in Avoyelles are getting more value for their property tax dollar than most Americans.

Avoyelles was seventh in the state and 61st in the nation in this year's study, SmartAsset spokesperson Stephanie Ciosek said.

While it is always nice to be at the top of a "good" Top 10 list, this one has left some in the parish scratching their head in wondering how SmartAsset reached these favorable conclusions.

As Avoyelles Parish's "head cheerleader," Tourism Commission Director Wilbert Carmouche was pleased to see the positive news about the parish. However, he also pointed out that he does not put much stock in such reports, regardless of whether they put a community in a favorable or unfavorable light.

"A lot of people look for the negative in everything they see," Carmouche noted. "I believe there is a positive result in everything. People say I'm always positive."

Carmouche, and others who didn't want to be quoted, said SmartAsset's high ranking of education results in the parish run counter to what other reports indicate.

SmartAsset could not confirm the theory, but those expressing an opinion said the unexpectedly positive results must include scores from all schools in the parish.

INFORMATION USED

The study analyzed the quality of local schools and local crime rates in addition to the property tax rate to determine the overall value taxpayers received on their property tax dollar.

"As a way to measure the quality of schools, we calculated the average math and reading/language arts proficiencies for all the school districts in the country," Ciosek said. "Within each state, these schools were then ranked between 1 and 10, with 10 being the best, based on those average scores."
According to SmartAsset's findings, Avoyelles schools rated a 9, tied with three other top-10 parishes for the best score in that factor.
SmartAsset found Louisiana's education rated a 6 out of 10, which was also the national average.
The report calculated violent and property crimes per 100,000 residents to determine the crime rate factor.
Avoyelles' crimes-per-100,000 rate of 1,517 was the second-highest of the 10 parishes but below the state average of 2,183.
"Using the school and crime numbers, we calculated a community score," Ciosek said. "This is the ratio of the school rank to the combined crime rate per 100,000 residents."
SmartAsset then looked at the number of households, median home value and average property tax rate to calculate a per-capita property tax collected in each county/parish.
"Finally, we calculated a tax value by creating a ratio of the community score to the per-capita property tax paid," she said. "This shows us the counties in the country where people are getting the most bang for their buck, or where their property tax dollars are going the furthest."
Avoyelles' property tax rate of 0.22 percent was the lowest of the 10 parishes.
SmartAsset gave Avoyelles an "overall value" score of 97.81.
Allen Parish was first in the ranking at 99.09. Sabine was 10th with a rating of 96.61.
Carmouche said he would agree that Avoyelles Parish taxpayers are getting a good return on their tax dollars.
The other side of that coin is the same as it is on the property tax burden issue in general. Low property tax is a positive in some ways, but it also means less money to pay for needed services.
"The public agencies receiving property taxes are providing the necessary services with the amount of money they receive," Carmouche said. "What is left over after the bare minimum is provided is spread pretty thinly. They get enough to provide basic services, but what is left over after that is not enough to pay for other needed services.
"That's the 'Catch-22' of property taxes," Carmouche said. "You want people to say that property taxes are low, but you also want government to have enough tax money to provide the services you need.
"I guess the best way to say it," Carmouche continued, "is that we are doing the best we can with what we've got -- and I still wouldn't want to live anywhere else but here."
The full study results, methodology and interactive map is online at https://smartasset.com/ taxes/louisiana-property-tax-calculator#louisiana.

Tax Base and Rate Trends

Information from the Avoyelles Parish Tax Assessor shows property tax assessments will slightly increase in FY 2019-20, and according to estimates will increase revenues slightly for next year.

Property tax rates for the FY 2019-20 as compared to the prior budget year need to be approved as follows:

	Expires	Budget FY 2016-17	Budget FY 2017-18	Change
Parish-wide				
Constitutional Tax	---	4.80	4.80	---
Oper. & Maintenance	---	5.00	5.00	---
Operational(Salaries)	2021	10.00	10.00	---
Special Maintenance	---	5.00	5.00	---

Parish-wide property taxes generate revenues for general operations that help pay (a) for salaries of teachers, bus drivers, custodians, teacher aides, etc., (b) for employee benefits such as teachers' retirement contributions, school employees' retirement contributions, group insurance, workmen's compensation, etc. and (c) for utilities, property and casualty insurance, maintenance, etc.

School district property taxes generate revenues to pay on loans where money was borrowed (a) to buy land to build schools, (b) to build or renovate schools, and (c) to purchase equipment for school use.

The changes in the rates and property values are projected to generate revenue of approximately $3.1 million for the General Fund, Special Revenue Fund, and the Debt Service Funds.

A recent Governor's Order allows local districts to have input on granting ad valorem tax exemptions. This will allow more control of local revenues to the local level.

Changes in Debt

The School Board increased debt in 2010-11 by applying for and receiving QSCB loans (Qualified School Construction Bonds) in the amount of up to $6 million to be funded by district revenues. This has provided funding for much needed repairs to aging facilities.

In June 2015 the board approved a second lease-purchase of 10 additional school busses at a cost of $781,968 to be repaid with local revenues.

In March 2018 the board approved an additional lease-purchase of 10 new school busses at a cost of $869,600 to be repaid with local revenues.

The total amount of debt outstanding at June 30, 2020 is $2.9 million. Interest and principal payments for the FY 2019-20 will exceed $500 thousand.

In keeping with the administration's policy to refinance long-term debt when a 5% net present value savings can be achieved, staff has successfully refinanced the outstanding debt in each of the 1 taxing districts and saved the taxpayer in excess of $500,000. This has been done once since FY 1993-94. Alan Offner, attorney with Foley & Judell, L.L.P., has reviewed all outstanding debt issues and recommended to the board to refinance the energy management bonds at a savings of $23,000. This bond has been paid out during the 2017-18 fiscal year.

The Business Office has received fifteen awards for its financial data. The name of each award and the number of years it has been received is as follows:

<u>**GFOA**</u>		
Certificate of Achievement for Excellence in Financial Reporting	—	Received 16 consecutive years beginning with FY 2002-03

<u>Acknowledgements</u>

The preparation of this report could not have been accomplished without the efficient and dedicated services of each Director, Supervisor, and the entire staff of the Business Department. We want to express our appreciation to them for their assistance.

We also thank the members of the Board for their interest and support in planning and conducting the financial operations of the School System in a responsible and progressive manner.

Blaine Dauzat

Blaine Dauzat, Superintendent
Avoyelles Parish Schools

Mary L. Bonnette

Mary L. Bonnette, CPA, SFO,
CLSBA Director, Business Services

AVOYELLES PARISH SCHOOL BOARD
Marksville, Louisiana

Elected School Board Members

	Present Term Began	Present Term Expires	Began as a Board Member
President			
Mr. Lynn Deloach District No. 2	01-08-2019	12-31-2022	January 2019
Vice President Mr. Robin Moreau District No. 4	01-08-2019	12-31-2022	January 2019
Mr. Rickey Adams District No. 7	01-08-2019	12-31-2022	January 2019
Mr. Stanley Celestine, Jr. District No. 5	01-08-2019	12-31-2022	January 2019
Mrs. Aimee Dupuy District No. 9	01-08-2019	12-31-2022	January 2019
Mr. Van Kojis District No. 8	01-08-2019	12-31-2022	January 2007
Mrs. Chris Lacour District No. 3	01-08-2019	12-31-2022	January 2015
Mr. Christopher "Chris" Robinson District No. 6	01-08-2019	12-31-2022	January 2019
Ms. Latisha Small District No. 1	01-08-2019	12-31-2022	January 2019

AVOYELLES PARISH SCHOOL BOARD
Marksville, Louisiana

First Level Administrators

Name	**Title**	**Years Experience**	**Began as an Administrator**
Mr. Blaine Dauzat	Superintendent	29	07-2012
Mrs. Thelma Prater	Assistant Superintendent	33	09-2009
Mrs. Mary L. Bonnette, CPA	Director of Finance	33	03-2003
Mrs. Jennifer Dismer	Supervisor of Child Welfare and Attendance	21	07-2013
Mrs. Dawn Pitre	Supervisor of Special Education	27	07-2015
Mr. Dexter Compton	Supervisor of Secondary Education	28	09-2006
Mrs. Celeste Voinche	Elem/Literacy Supervisor	30	09-2001
Mrs. Demetria Alexander	Supervisor of Federal Programs	37	02-2013
Mrs. Jennifer Welch	Supervisor of School Food Services	15	03-2014
Mrs. Jamie Lacombe	Accounting/Sales Tax Supervisor	15	05-2015
Mr. Brent Whiddon	Supervisor of Transportation/Safety	33	08-2003
Mr. Steven Marcotte	Maintenance Supervisor	25	01-2002

AVOYELLES PARISH SCHOOL BOARD
Marksville, Louisiana

BUDGET RESOLUTION

The following resolution was offered by________________ and seconded by ___________________:

A resolution adopting, finalizing and implementing the General Fund and the Special Revenue Fund Budgets of the Avoyelles Parish School Board for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

WHEREAS, Blaine Dauzat, in his capacity as chief administrative officer of the Avoyelles Parish School Board prepared, with the assistance of Mary L. Bonnette, CPA, Director of Business Services, 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 and the accompanying budget adoption resolution have been submitted to this School Board for review and consideration; and

WHEREAS, notice of a public hearing on the proposed General Fund and Special Revenue Fund Budgets, 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 Weekly News; and

WHEREAS, a public hearing on the proposed General Fund and Special Revenue Fund Budgets has now been reviewed and considered; now

THEREFORE BE IT RESOLVED by the School Board that the proposed General Fund and Special Revenue Fund Budgets is hereby approved, adopted, and finalized subject to the following changes.

1.

2.

3.

BE IT FURTHER RESOLVED, that the Secretary-Treasurer of the School Board, Blaine Dauzat, 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 School Board at a meeting duly noticed and convened.

BE IT FURTHER RESOLVED, that the Superintendent of the School Board, Blaine Dauzat, or his successor, in his capacity as chief administrative officer of the School Board, is hereby directed to advise the 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 Secretary-Treasurer of the School Board, Blaine Dauzat, 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 Weekly News.

This Resolution having been submitted to a vote, the vote thereon was as follows:

YEAS:

NAYS:

ABSTAINING:

ABSENT:

Avoyelles Parish School Board
Organizational Section

Avoyelles Parish School Board
Organizational Section
Fiscal Year 2019-20

Creation and Purpose of Board

The Avoyelles Parish School Board was created by Louisiana Revised Statute (LSA-R.S.) 17:51 to provide education for the children within Avoyelles Parish. The Board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education (BESE).

The Board is comprised of 9 members who are elected from 9 districts for terms of four years. Board meetings are held at 5:00 p.m., at the School Board Office on the first Tuesday of every month and Finance Committee meetings are held as needed.

The Board operates 10 school campuses including a type 4 charter school within the parish and employs more than 800 teachers and other school workers. Enrollment exceeds 5,800 pupils. In conjunction with the regular K-12 education programs, some of the schools offer early childhood (4-yr old), special education and/or adult education programs. In addition, the Board provides transportation and school food services for the students.

Location of Parish and Land Use

Avoyelles Parish is located in central Louisiana. It has a land area of 832 square miles, Interstate 49 runs north and south through the parish and La highway 1 runs north through south, and travels through Marksville, the largest metropolitan area of the parish.

The land use of the parish is balanced among agriculture,cattle farming, and timber. The state's first land-based casino is located in Marksville and employs approximately 1000 + people.

Avoyelles Parish School Board
Organization Section
Fiscal Year 2019-20

Listing of Instructional Sites

	Date Constructed	School District	Grades Taught	Capacity Sq. Ft.	Acreage	No. of Rated Classrooms	Student Capacity
Middle & High Schools							
Avoyelles	1926	5&7	7-12	82,450	21	49	975
Bunkie	1978	8	7-12	72,363	10	43	1,075
Marksville	1978	3	7-12	118,367	8	46	1,150
LaSas	2003	n/a	8-12	51,760	11	24	
Elementary Schools							
Bunkie	1950	8	K-6	55,873	5	42	1,100
Cottonport	1954	4	K-6	69,408	10	42	1,050
Lafargue	1978	1	K-6	56,909	8	37	875
Marksville	1959	3	K-6	90,603	7	45	1,125
Plaucheville	1980	7	K-6	47,052	17	37	875
Riverside	1979	9	K-6	52,172	6	36	900
Adult Ed.	1975	n/a	Age 16 +	7,200	0	1	25
Alternative Schools							
APAS		n/a		9,704	5	10	250
Total Instructional Sites				**713,861**	**108**	**412**	**9,400**

Listing of Non-Instructional Sites

Non-Instructional Sites	Date Constructed	Number of Buildings	Capacity Sq. Ft.	Acreage	No. of Rated Rooms
Central Office	1980	1	12,991	1.5	25
Maintenance Warehouse	1978	2	12,720	4	5
Media Center		1	4,250	1	5
Pupil Appraisal Center	1981	1	2,907	1	5
Total Non-Instructional Sites			**32,868**	**8**	**40**

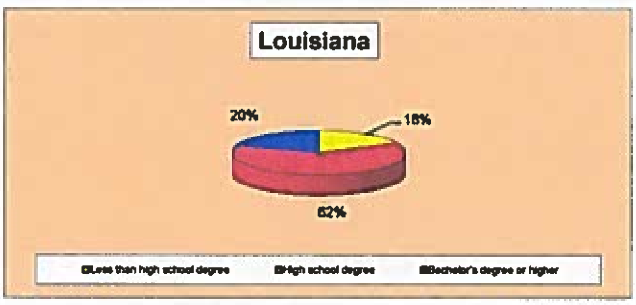
Avoyelles Parish School Board
Organization Section
Fiscal Year 2019-20

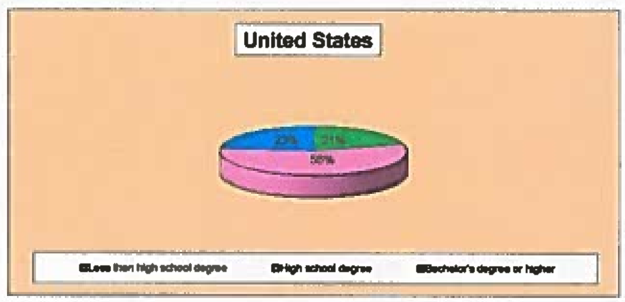
Socioeconomic and Demographic Data of the Parish

Research has shown that demographic and socioeconomic variables affect student achievement. An analysis of the background characteristics of the student population places the school performance indicators in their broader context and helps shed light on the degree of difficulty that certain school districts or states experience in educating their particular student populations. An overview of the relevant demographic and socioeconomic data in Avoyelles Parish, Louisiana, and national levels are as follows:

Education Attainment Levels

Education attainment levels may be directly linked to the parish labor force breakdown as well as household income distribution. Educational attainment is divided into three levels:





	Louisiana	United States
Less than high school degree	0.172	0.214
High school degree	0.591	0.584
Bachelor's degree or higher	0.195	0.244

Less than a high school degree: persons of compulsory school attendance age or above who are not enrolled in school and are not high school graduates.

High school degree: persons whose highest degree is a high school diploma or its equivalent and those who have attempted some college or have received an associate degree. Persons who completed the twelfth grade but did not receive a diploma are not included.

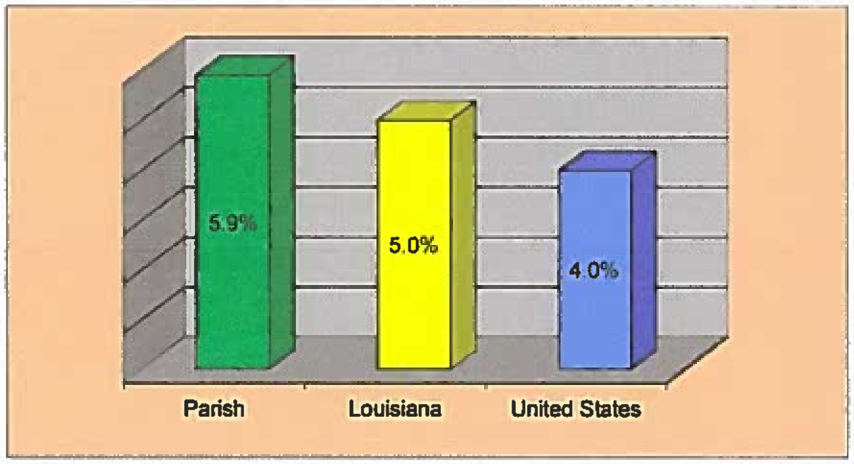
Bachelor's degree or higher: persons who have received a college, university, or professional degree.

POPULATIONS

Unemployment Rate

Unemployment Rate is the total number of persons not working, who are available and seeking work, regardless of age, as a percentage of the civilian labor force. This information is considered the official unemployment rate and is typically cited in comparisons. This data are supplied by the Dept of Labor and reported in the 2010 Bureau of Census.

Parish	5.9%
Louisiana	5.0%
United States	4.0%



Population

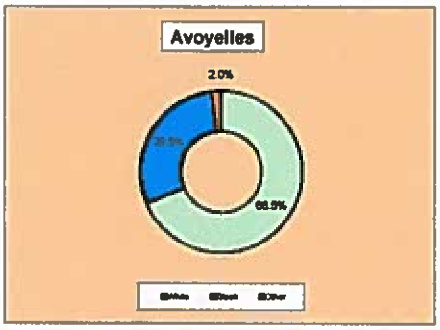
In Census 2010, people were counted at their "usual residence," a principle followed in each census since 1790. Usual residence has been defined as the place where the person lives and sleeps most of the time. This place is not necessarily the same as the person's voting residence or legal residence. Non-citizens who are living in the United States are included, regardless of their immigration status. Persons temporarily away from their usual residence, such as on vacation or on a business trip on Census Day, were counted at their usual residence. People who live at more than one residence during the week, month, or year were counted at the place where they live most of the year. People without a usual residence, however, were counted where they were staying on Census Day.

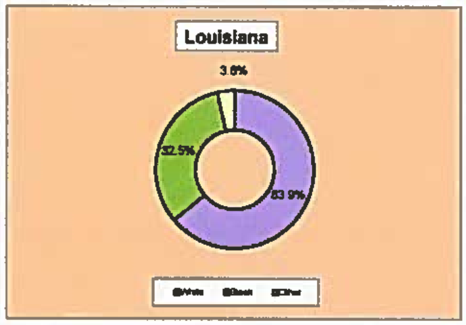
	Avoyelles	Louisiana	United States
	42,073	4,533,372	308,745,538
Total	**42,073**	**4,533,372**	**308,745,538**

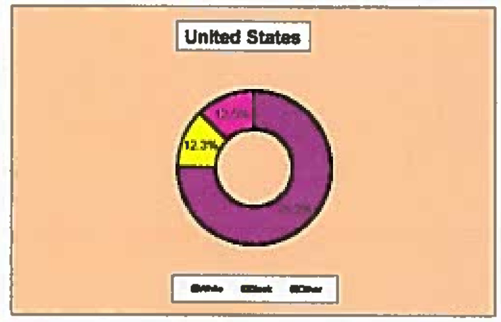
Avoyelles Parish School Board
Organization Section
Fiscal Year 2019-20

Population by Race

The population racial breakdown as shown in the 2010 Bureau of Census is shown in three major groups:







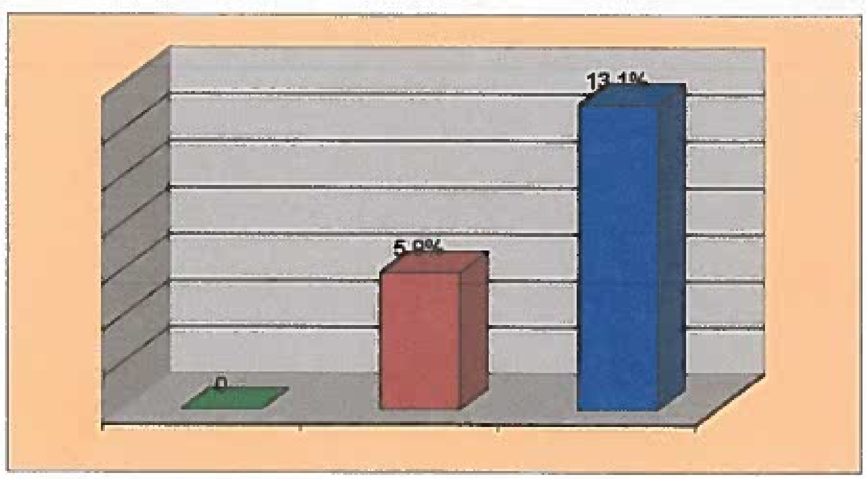
	Avoyelles	Louisiana	United States
White	68.5%	63.9%	75.1%
Black	29.5%	32.5%	12.3%
Other	2.0%	3.6%	12.5%

Population by race is divided into three major groups: white, black, and "other." The "other category consists of Native Americans and Asian/Pacific Islanders. It should be noted that, according to the 1990 Bureau of Census data, Hispanic origin can be viewed as the ancestry, nationality group, lineage, or country of birth of the person or the person's parents or ancestors before their arrival in the United States. Persons of Hispanic origin may be of any race and are, therefore, included in the categories of white, black, and "other."

Population Change During the Past Decade

Parish	0
Louisiana	5.9%
United States	13.1%

Place of residence was derived from answers to questions that were asked of all people in Census 2010. Population percent change from 2000 TO 2010, is derived by dividing the difference between the population in 2010 and 2000 by the 2000 population.



Income and Poverty

Families and persons are classified as below poverty level if their total family income or unrelated individual income was less than the poverty threshold specified for the applicable family size, age of householder, and number of related children under 18 (see table below for poverty level thresholds.) The state and parish estimates here were produced through statistical modeling. Poverty status is determined for all families (and, by implication, all family members). For persons not in families, poverty status is determined by their income in relation to the appropriate poverty threshold. Thus, two unrelated individuals living together may not have the same poverty status. The poverty thresholds are updated every year to reflect changes in the Consumer Price Index. See source for more or see Poverty Definitions, Thresholds, and Guidelines at http://www.census.gov/hhes/www/poverty.html. See http://www.census.gov/hhes/poverty/threshold/thresh97.html for Poverty Thresholds in 1997, by Size of Family and Number of Related Children Under 18 Years.

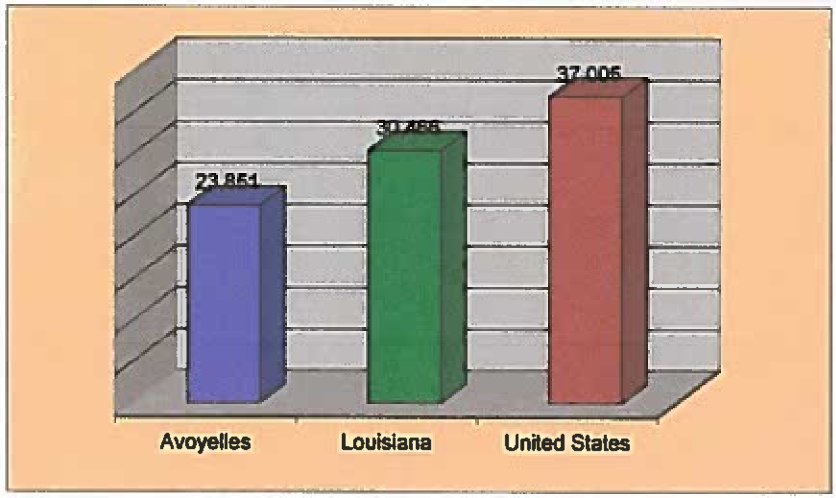
The estimates of poverty presented here originate from the Small Area Income and Poverty Estimates Program at the Census Bureau. The main objective of this program is to provide updated income and poverty statistics that are needed in the administration of federal programs and in the allocation of federal funds to local jurisdictions. The program currently makes estimates for the following key statistics: median household income, number of people below the poverty level, number of children under age 5 below the poverty level (for states only), number of related children ages 5 to 17 years in families below poverty level, and number of people under age 18 years below the poverty level. The estimates are not direct counts from enumerations or administrative records, or direct estimates from sample surveys. Currently available data from these sources are not adequate to provide postcensal estimates for all parishes. Instead, the estimates are based on modeled relations between current income and poverty levels and income tax and program data available for parishes and states for years following the decennial census. The estimates are produced by combining results from the Census Bureau's March Current Population Survey with aggregate data from federal individual income tax records, food stamps program participants statistics population estimates, and 2000 census figures. Tabulations for 1993 mark the first time the Census Bureau has issued parish-level income and poverty estimates in noncensus years.

	Avoyelles	Louisiana	United States
Persons Below Poverty	24.0%	18.4%	13.3%

Median Household Income

Median Household Income is the sum of monies received in the previous calendar year by all household members 15 years old and over, including household members not related to the householder, people living alone, and others in nonfamily households. The median household income reported here was produced thru statistical modeling. This data supports a 1997 model-based estimate and was supplied by the 2000 Bureau of the Census.

Avoyelles	23,851
Louisiana	30,466
United States	37,005



Teen Birth Rate

Avoyelles	21.7%
Louisiana	17.5%
United States	12.2%

Teen Birth Rate is the total number of pregnant women under the age of 19 divided by the total number of pregnant women. This data is supplied by the Louisiana Department of Health and Hospitals.

Female Parent Household Rate

Avoyelles	18.6%
Louisiana	16.6%
United States	12.2%

The Female Parent Household Rate is the number of single parent households (defined as a "female householder with no husband, with or without her own children under the age of 18") divided by the total number of households. This data is supplied by the 2010 Bureau of the Census.

Mission Statement

The mission of the Avoyelles Parish School System is as follows:

By the spring a quality educational program with expectation that every student range (basic, mastery, or advanced) on all LEAP, iLEAP, and GEE assessments in literacy and math, and there will be no sisgnificant gap (less than 10%) between the an opportunity for students to participate in aesthetic and athletic economic status.

Federal, state, and local resources will be coordinated with school planning to insure cost effective educational programs.

Major Goals and Objectives

In developing the goals and objectives for the Avoyelles Parish School Board, we had to examine our nation's goals and Louisiana's educational initiatives. These goals could have an effect on the planning process and in past years have caused shifts in educational funding, priorities, and programs.

The Avoyelles Parish School Board has established 9 goals. They are listed on the following eight pages. These goals are (1) based on the concept that every student and school can improve, and (2) intended to drive improvement of student achievement. Objective methods and performance data has also been developed to measure progress towards accomplishing these goals.

It is also the goal of the Board to inform and raise the awareness of our initiatives and to disseminate information on the status and performance of public education in our parish.

Budget Policies

The Avoyelles Parish School Board recognizes the importance of sound fiscal planning, as well as, the technical relationship of the financial structure to the teaching of students. Formal budgetary integration is employed as a management control device during the fiscal year. The budget policy complies with state law, as amended, and as set forth in Louisiana Revised Statutes Title 39, Chapter 9, Louisiana Local Government Budget Act (LSA-R.S. 39:1301 et seq.). Also, this policy specifically identifies the significant budget and financial policies, procedures, rules, and regulations at the board and administrative levels.

Presentation and Format of the Budget Document
The Superintendent shall prepare or cause to be prepared a comprehensive budget for the ensuing fiscal year. This budget document shall be presented to the Avoyelles Parish School Board and shall include at least the following:

Number of Funds and Fund Types
The number of funds and fund types organized and operated by the Avoyelles Parish School Board are as follows:

(1) The General Fund — Used to account for all financial resourses except those required to be accounted for in another fund. Typically, the general fund is the chief reporting vehicle for a government's current operations. — 1 fund

(2) Special Revenue Funds — Used to account for specific sources that legally may be expended only for specific purposes. Special revenue funds are not used for amounts held in trust or for resources that will be used for major capital projects. Examples of specific sources are — 30 funds

No Child Left Behind (NCLB) Revenues
Individuals With Disabilities Education Act (IDEA) Revenues
Other Federal Revenues - such as Vocational Ed, Adult Ed, Headstart
School Food Service Revenues
Other state and/or local Revenues

(3) Debt Service Funds — Used to account for the accumulation of resources to pay the principal and interest on the general long-term debt. A separate Debt Service Fund is set up each time a tax proposition for school construction is approved by the voters. — 4 funds

(4) Capital Projects Funds — Used to account for major capital acquisitions or construction. These funds are not used for construction financed by proprietary or trust funds. A separate Capital Projects Fund is set up for each of the different taxing districts. 1

(5) Internal Service Funds — Used to account for the financing of goods or services provided by one department or agency to other departments or agencies within the governmental unit, or to other governmental units, on a cost reimbursement basis. Thus, the objective of the internal service fund is not to make a profit, but rather to recover over a period of time the total costs of providing the goods or services. 0

Annual Adoption

The superintendent shall submit to the Board at its regular meeting in June of each year, a budget for the General Fund and each Special Revenue Fund for the fiscal year, July first through June thirtieth.

Basis of Budgeting

Budgets shall be prepared on the same basis of accounting as that used in the financial statements. The basis of budgeting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The General Fund, Special Revenue Fund, Debt Service, and Capital Projects Funds are maintained and budgeted on the modified accrual basis of accounting.

Organization of Budget

The accounts of the Board shall be organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with separate sets of self balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. The Board's operating budget consists of the following funds: General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund.

Funds Budgeted

Activities of the General Fund and the Special Revenue Fund shall be presented to the Board for adoption annually. Formal adoption of the Debt Service, Capital Projects funds are not required but are to be included in the operating budget for informational purposes.

Budget Classification and Format
The presentation of the budget shall include fund balances, revenues, expenditures and other financing sources/uses. Revenues shall be budgeted by source and expenditures by function as defined by the Louisiana State Board of Elementary and Secondary Education's Bulletin #1929. The format shall also include the presentation of actual data from the prior fiscal year, budget data for the current fiscal year and budget data for the proposed budget year.

Budget Adoption Instrument
The operating budget shall be accompanied by a proposed budget adoption resolution.

Balanced Budget
The superintendent is required by state law and board policy to submit a balanced budget. A balanced budget is defined as, "a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund."

Budget Message
A budget message shall be prepared and signed by the Superintendent that articulates priorities and issues for the ensuing budget year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes.

Draft of the Proposed Budget Document
A draft of the proposed budget document for the ensuing fiscal year shall be presented to the Board at its regular meeting in June of each fiscal year.

Staff Involvement in the Presentation of the Budget
The Superintendent or his designee shall assign various budgetary areas to members of the administrative staff. Each staff member who is assigned a budget area shall recommend what items are placed in his/her area of the budget, and shall also be held responsible for seeing that expenditures in those areas stay within budget boundaries. Should any administrative staff member encounter problems in any budget area after the budget has been adopted by the Avoyelles Parish School Board, the Superintendent or his designee shall be promptly notified in order that adjustments might be made according to Board policy.

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

Public Inspection of the Proposed Budget
The proposed budget document shall be made available for public inspection at least 15 days prior to the date of the public hearing. Also, it shall be made available to the public at the School Board Office, 221 Tunica Drive, Marksvillle, Louisiana between the hours of 8:00 a.m. and 4:00 p.m., Monday through Thursday, excluding holidays.

Public Hearing on the Proposed Budget
The Avoyelles Parish School Board will conduct at least one public hearing prior to the adoption of the proposed budget at its regular meeting in August. Anyone interested in participating in the public hearing can speak directly to the Board at that time.

Adoption Procedures
All action necessary to adopt or revise the budget shall be taken in open meeting with a simple majority of the Board voting in favor of the proposed resolution and/or revisions. The adoption procedures shall also include the following:

Review by Committee
The annual operating budget and any revisions to the budget shall be sent to the Finance Committee or appropriate committee of the Board for review and/or alterations.

Retention of Certified Copies
The Superintendent or his designee shall retain and file certified copies of the adopted budget, budget adoption resolution, duly authorized budget revisions or amendments, and other necessary information related to the budget.

Periodic Budget Reconciliation
The adopted budget and any duly authorized amendments shall form the framework from which the Superintendent or his designee shall monitor revenues and control expenditures. Revisions to the budget are required when the following conditions exits:

A. Actual total revenue collections plus projected total revenue collections for the remainder of the year, within a fund, are failing to meet estimated annual budgeted revenues by 5% or more.

B. Actual total expenditures plus projected total expenditures for the remainder of the year, within a fund, are exceeding the estimated budgetary expenditures by 5% or more.

C. Actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by 5% or more.

Line Item Transfer Authority

Once the budget is adopted by the Board, the superintendent or his designee is authorized to transfer amounts between line items within any fund in accordance with proper accounting procedures without approval of the Board.

Other Financial Policies That Guide The Development of the Budget

Property Tax Revenues

Property tax revenues shall be projected only after the taxable property values have been received from the Avoyelles Parish Tax Assessor.

Sales Tax Revenues

Sales tax revenues shall be projected by the Avoyelles Parish Sales and Use Tax Administrator.

Salaries

The Board approved Salary Schedule shall be used to project salaries for all employees.

Employer's Contribution to the Different Retirement Plans

The contribution rates to the Louisiana Teachers' Retirement System, the Louisiana School Employees' Retirement System, and the Parochial Employees' Retirement System shall be provided by the different state retirement systems.

Hospitalization Insurance

Medical insurance shall be a shared responsibility between the Board and the employee. The Board pays approximately 75% of the total premium while the employee pays 25%. The contribution rates are determined by Louisiana State Group Benefits Program.

Severance Pay

Upon retirement, the Board shall pay up to 25 days of unused sick leave days at the rate of pay at the time of retirement and up to 37.5 days of unused annual leave at the daily rate of pay at the time of departure.

Property and Casualty Insurance

The staff shall secure the following insurance to protect the Board's assets and earnings: (1) Property, (2) Liability, (3) Errors and Omissions, (4) Faithful Performance Bonds, and (5) Fleet.

Reserves
The Board will maintain an undesignated reserve in the General Fund equal to 5% of total expenditures.

The Board will maintain a designated reserve within the General Fund for workmen's compensation equal to 50% of the maximum liability of the excess insurance policy.

The Board will maintain a designated reserve within the General Fund for property / casualty insurance losses

The Board will maintain an undesignated reserve for the Lunch Fund that shall be at least 3 months (25%) of total expenditures.

The Board will maintain a designated reserve in the Debt Service Fund that is between 40% and 75% of next next year's principal and interest payments.

Debt Policies
The amount of general obligation bonds to be issued for capital improvements shall not exceed 35% of the total assessed value less any outstanding general obligation bonds already issued.

The Board will not borrow funds to finance operating deficits.

Capital Projects
The Board will employ a licensed architect with experience in building schools.

The staff will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Board for approval.

Future operating costs associated with new capital improvements will be projected and included in the General Fund budget.

Budget Development Process

Public budgeting is a mystery to most people. They are aware that the Superintendent proposes a budget to the School Board and that the School Board makes decisions on taxes and what programs will receive financial support. The Budget Development Process begins when the Business Office prepares a budget calendar. The calendar is sent to all directors, supervisors and coordinators. It establishes essential deadlines and tells who must do what when. The calendar also guides the development of the budget and complies with the budget policy, as well as, other policies of the Board. The tentative calendar for the ensuing fiscal year is as follows:

March 15, 2019	Memoranda is sent from the Business Office to supervisors, directors and coordinators seeking estimates and recommendations for items to be placed in the budget. Necessary forms and revisions to the budget manual are transmitted with the letter.
May 10, 2019	Deadline for submission of all budget estimates and recommendations to the Business Office.
May 16, 2019	Compilation of budget is completed by the Business Office and sent to the Superintendent for review and/or alterations.
May 31, 2019	The Business Office sends a public notice of budget hearing and setting of millages to the official journal for publishing. Notice must appear twice at least 30 days prior to the hearing. (June 5 and June 19)
June 14 ,2019	Review public notice published in the paper. The notice should state the budget is available for public inspection and that a public hearing on the proposed budget will be held on August 6, 2019 at 4:00 p.m., at the School Board Office at 221 Tunica Drive, Marksville, Louisiana.
June 14,2019	Thirty copies of the budget are sent to the Printshop for binding.
July 15, 2019	Budget is sent to the Finance Committee for review and/or alterations.
August 6, 2019	A public hearing on the budget is held before the Board with adoption of the budget to follow.

Budget Administration and Management Process

After the budget has been approved, controls on spending are the most significant emphasis in the administration and management of the budget because the Board demands that we follow the established spending policies set in the budget. Below is a synopsis of other significant financial policies.

Fixing Responsibility
The superintendent shall assign various budgetary line items to members of the administrative staff. Each staff member is held responsible for seeing that expenditures stay within budget boundaries. Should any staff member encounter problems in any budget area, the Business Office should be notified immediately in order that adjustments might be made according to Board policies.

Quarterly Financial Statements
The Business Office shall print a quarterly financial statement comparing actual expenditures against detailed budgets. This report is sent to each staff member who is responsible for seeing that expenditures are within budget boundaries.

Purchasing
All purchases of $1.00 or more made with School Board funds shall be made by the central purchasing office on official purchase orders. All purchase orders shall be numbered, thus providing a permanent record of every transaction executed by the purchasing department. The purchase order system (1) keeps staff members from overspending, and (2) enables staff members to know how much money is available for new commitments. Outstanding purchase orders at June 30 will not be honored past July 31.

Sales Tax Reports
The Business Office shall present a monthly report to the Finance Committee detailing the collections from sales and use taxes. Budget adjustments are presented to the Board if actual collections vary significantly.

Minimum Foundation Program Receipts
The Business Office shall monitor and compare the monthly receipts to the formula approved by the Louisiana Legislature. The Superintendent shall be notified of any change to the budgeted amount or delays in the receipt of funds. Budget adjustments are presented to the Finance Committee and the Board if actual collections vary significantly.

Property Tax Receipts
The Business Office shall monitor and compare the property tax receipts during the months of January, February, and March. The Superintendent shall be notified of any change to the budgeted amount or delays in the receipt of funds. Budget adjustments are presented to the Finance Committee and the Board if actual collections vary significantly.

Cash Management
All cash receipts shall be deposited on a daily basis and secured by the bank against loss. This security shall at all times be equal to 100% of the balance on deposit. All monies not immediately needed shall be invested at the greatest possible rate. The goal is to be 100% invested 100% of the time, be 100% liquid and 100% secured.

Capital Assets
The Business Office has been directed to oversee the physical control and accountability, as well as, to provide tools for enhanced management of all lands, buildings, and equipment. Building level administrators conduct semiannual physical inventories of all capital assets and an annual audit is conducted by the Business Office using random sampling techniques.

Financial Records
The Business Office shall exercise diligence and care in preserving records for the periods of time specified in formal record retention schedules developed and approved by the Louisiana Secretary of State, Archives and Records Division. This schedule shall be reviewed and updated annually in the event that a particular record is not identified on the record retention schedule.

Financial and Compliance Audit
The financial statements of the Avoyelles Parish School Board shall be audited annually by a licensed certified public accountant (CPA) and presented to the Board and the Legislative Auditor of Louisiana.

Staffing
Personnel Rosters, presented in the budget, list the number of employees to be hired. Staffing according to the these rosters is the responsibility of the Director of Personnel. The Business Office shall monitor the number of employees hired during the month of July and shall notify the Superintendent of any changes to the number of employees hired. Budget adjustments are presented to the Finance Committee and the Board if actual expenditures and the number employed exceed the budget.

Process and Relationship of the Capital Projects Budget to the General Fund Budget

Each school district has a Building Committee. Decisions to build a new school or to make extensive renovations are made by these committees based on an understanding of the needs of the students, teachers, parents, and taxpayers of the community. Other factors include

1 the location of the proposed facility
2 the year of construction of the facility to be replaced or repaired
3 cost priority
4 project description
5 financing schedule
6 cost of the project
7 projection of future related fund requests
8 operating costs
9 savings in operating and maintenance costs

If the proposed capital project is approved by the respective Committee and if funds are available within the District's Capital Projects Fund, the proposed project is forwarded to the Finance Committee for approval. If funds are not available, a decision must be made by the Committee to ask for a tax election where General Obligation Bonds are sold to pay for the project.

The relationship of the Capital Projects budget to the General Fund budget is the fact that increased operating and maintenance expenses must be considered because of the new or renovated facility. Therefore, it is important to budget these increased costs into the General Fund before any project is undertaken.

The three most important differences between the Capital Projects budget and the General Fund budget are as follows:

1 The General Fund budget deals with every day types of activities and the Capital Projects budget deals with large expenditures for capital items.

2 Capital Projects budget items are normally financed through borrowing where the life expectancy of the project last as long as or longer than the debt payments.

3 Capital Projects monies are receipted in one fiscal year and the payment of the project often extends over several fiscal years. The General Fund receipts and expends operating monies within the same fiscal year.

Avoyelles Parish School Board
Financial Section

Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2019-20

Total Operating Budget by Function

Revenues	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Additional General Funds	Total
Local Revenues	$ 8,727,015	$ 3,032,958	$ 1,000	$0	$ (133,104)	$ 11,627,869
State Revenues	27,436,548	4,095,978	-	-	-	31,532,526
Federal Revenues	25,685	10,055,800	-	-	-	10,081,485
Total Revenues	$ 36,189,248	$ 17,184,736	$ 1,000	$0	$ (133,104)	$ 53,241,880
Expenditures						
Regular Programs	$ 16,190,297	$ 1,563,715	$ -	$ -	$ -	$ 17,754,012
Special Education Programs	$ 4,837,072	841,128	-	-	-	5,678,200
Vocational Programs	996,756	512,372	-	-	-	1,509,128
Other Instructional Programs	242,432	-	-	-	-	242,432
Special Programs	677,625	4,039,707	-	-	-	4,717,332
Adult Education Programs	-	101,760	-	-	-	101,760
Pupil Support Services	1,435,319	694,323	-	-	-	2,129,642
Instructional Staff Services	1,119,542	1,097,316	-	-	-	2,216,858
General Administration	1,270,322	812,500	-	-	-	2,082,822
School Administration	2,831,594	-	-	-	-	2,831,594
Business Services	682,583	-	-	-	-	682,583
Maintenance of Plant	1,449,306	1,719,829	-	-	-	3,169,135
Student Transportation Services	5,131,621	18,000	-	-	-	5,149,621
Central Services	74,528	52,662	-	-	-	127,190
Food Service	443,100	3,985,463	-	-	-	4,428,563
Community/Enterprise Services	17,244	-	-	-	-	17,244
Facility Acquisition & Constructior	-	-	-	$0	-	-
Debt Service	-	-	578,666	-	-	578,665
Total Expenditures	$ 37,399,341	$ 15,438,774	$ 578,666	$ -	$ -	$ 53,416,780
Other Sources of Funds	890,475	616,490	603,765	$262,000	-	2,372,730
Other Uses of Funds	(2,277,563)	(2,092,531)	-	-	-	(4,370,094)
Total Other Sources &	$ (1,387,088)	$ (1,476,041)	$ 603,765	$ 262,000	$ -	$ (1,997,364)
Net Change in Fund Balance	$ (2,597,181)	$ 269,921	$ 26,099	$ 262,000	$ (133,104)	$ (2,172,264)
Beginning Fund Balance	$ 9,780,253	$5,666,867	$ 595,270	$405,125	$ 8,110,375	$ 24,557,890
Fund Balance Adjustments						$ -
Ending Fund Balance	$ 7,183,072	$5,936,787	$ 621,369	$ 667,125	$ 7,977,271	$ 22,385,624

Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2018-19

Total Operating Budget by Object

Revenues	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Additional General Funds	Total
Local Revenues	$ 8,727,015	$ 3,032,958	$ 1,000	$0	$ (133,104)	$ 11,627,869
State Revenues	27,436,548	4,095,978	-	-	-	31,532,526
Federal Revenues	25,685	10,055,800	-	-	-	10,081,485
Total Revenues	$ 36,189,248	$ 17,184,736	$ 1,000	$0	$ (133,104)	$ 53,241,880
Expenditures						
Salaries	$ 19,358,392	$ 5,221,871	$ -	$ -	$ -	$ 24,580,263
Employee Benefits	13,748,495	2,273,287	-	-	-	16,021,782
Purchased Professional Services	1,201,570	415,190	-	-	-	1,616,761
Purchased Property Services	698,400	1,282,524	-	-	-	1,980,924
Other Purchased Services	1,263,615	1,093,983	-	$0	-	2,357,598
Supplies	1,117,471	3,394,370	-	-	-	4,511,841
Property	11,399	1,714,753	-	-	-	1,726,152
Other Objects	-	42,796	-	-	-	42,796
Principal & Interest	-	-	578,666	-	-	578,666
Total	$ 37,399,342	$ 15,438,774	$ 578,666	$ -	$ -	$ 53,416,781
Other Sources of Funds	890,475	616,490	603,765	$262,000	-	2,372,730
Other Uses of Funds	(2,277,563)	(2,092,531)	-	-	-	(4,370,094)
Total Other Sources &	$ (1,387,088)	$ (1,476,041)	$ 603,765	$ 262,000	$ -	$ (1,997,364)
Net Change in Fund Balance	$ (2,597,181)	$ 269,921	$ 26,099	$ 262,000	$ (133,104)	$ (2,172,266)
Beginning Fund Balance	$ 9,780,253	$5,666,867	$ 595,270	$405,125	$8,110,375	$ 24,557,890
Fund Balance Adjustments						$ -
Ending Fund Balance	$ 7,183,072	$ 5,936,787	$ 621,369	$ 667,125	$ 7,977,271	$ 22,385,624

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

REVENUES

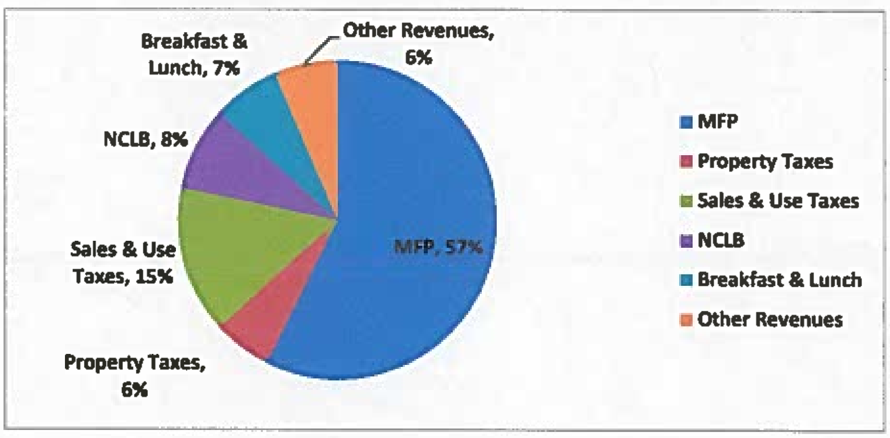
Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2019-20

Analysis and Comparison of Budgeting the Top 5 Revenues

The schedule and graph shown below represent a comparison of the top five revenue sources to be received by the Avoyelles Parish School Board. Budget estimates, trends and assumptions for each source are shown on the next several pages.

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 forecast of the future, are almost never 100% accurate, the overall goal is to make conservative projections that underestimate rather than overestimate the amount of revenues that will be available. Each revenue is considered and projected separately, with more time and analysis given to major rather than minor sources of revenues.

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Additional General Funds	Total Sources	
MFP	27,193,315	3,162,498	$0	$0	$0	30,355,813	57%
Property Taxes	2,433,604	695,473	0	0	0	3,129,077	6%
Sales & Use Taxes	5,646,999	2,290,644	0	0	$ -	7,937,643	15%
ESSA	0	4,476,747	0	0	0	4,476,747	8%
Breakfast & Lunch	0	3,635,912	0	0	0	3,635,912	7%
Other Revenues	915,330	2,646,956	1000	$0	(133,104)	3,430,182	6%
Total	$ 36,189,248	$16,908,230	$ 1,000	$0	$ (133,104)	$ 52,965,374	



Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2019-20

Analysis and Comparison of Budgeting the Top 5 Revenues

Using the table and the pie chart shown on the opposite page, an analysis and comparison of the top five revenues are as follows:

Largest

57.31%

The Minimum Foundation Program (MFP) is a distribution of approximately $3.6 billion to 69 public school systems by the State of Louisiana for salaries and general operations. The State does not provide money for building schools or retiring debt. Approximately $30.4 million will be deposited into the General Fund, the School Food Service Fund, and Louisiana School for Agricultural Sciences.

Second Largest

14.99%

Sales Taxes revenues are anticipated to reach $7.9 million and are deposited into General Fund, School Lunch Fund, and Special Revenue Funds. The Avoyelles Parish School Board has voter approval to collect 1.75% on all purchases of goods within the parish. In November 2011 voters approved .25% sales tax for the purpose of funding employee salaries and benefits.

Third Largest

8.45%

It is estimated that the Board will receive in excess of $4.4 million from federal sources under the ESSA (Every Child Succeeds Act). These programs are expected (1) to improve skills in reading, language arts, and math, (2) to provide educational and emotional needs for students of migratory workers, (3) to strengthen the skills of teachers in math, (4) to provide drug and violence prevention programs, (5) to support State and Local efforts to accomplish the National Educational Goals, and (6) to reduce the pupil-teacher ratio in grades K-3.

Fourth Largest

6.86%

Breakfast & Lunch receipts are expected to reach $3.6 million. The federal government provides these funds to the Avoyelles Parish School Board for serving breakfast and lunch to students of low income families.

Fifth Largest

5.91%

Property Taxes are estimated to exceed $3.1 million which are deposited into the General Fund, Special Revenue Fund and the Debt Service Fund. These taxes are approved by voters (1) on a parishwide basis, or (2) by school district.
Monies deposited into the General Fund and Special Revenue Fund help pay for salaries of employees and for operations of the district. The school system has no outstanding debt service obligations funded by property taxes, however, several outstanding debts are funded by local revenues.
In November 2011 voters passed a 10 mil ad valorem 10 year tax.

Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2018-19

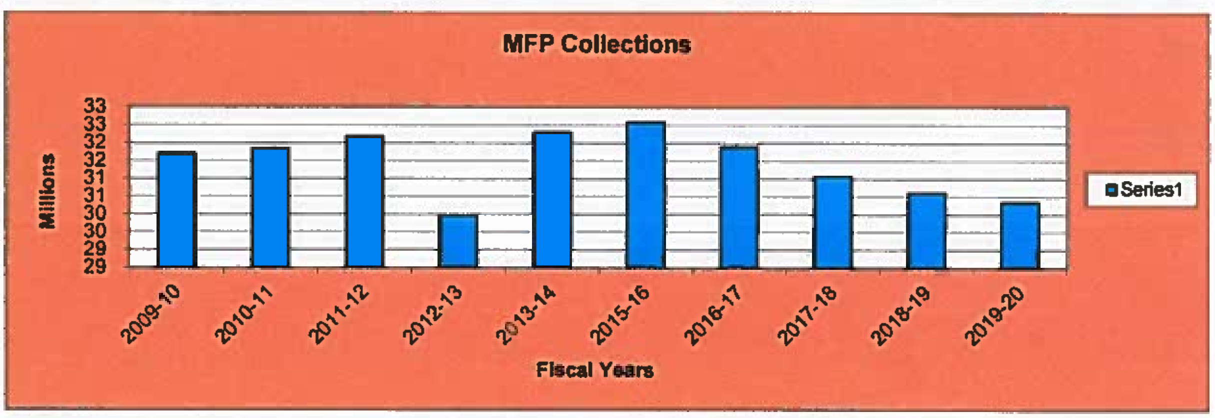
Minimum Foundation Program (MFP) Revenues
Largest Source of Revenue

The Minimum Foundation Program (MFP) is the single largest source of revenue that is received. It is based on a formula adopted by the Louisiana Board of Elementary and Secondary Education (BESE) and approved by the Louisiana Legislature. This formula determines the State's cost of educating students in Louisiana and helps to equitably allocate funds to parish and city school systems. Revenue trends, estimates, assumptions, and projections are as follows:

Minimum Foundation Program Trends

The schedule and bar chart shown below represent Minimum Foundation Program revenues for the last 10 years. The revenues thru FY 2019-20 represent the actual appropriation of the Louisiana Legislature.

					Increase(Decrease)	
	General Fund	LaSas	Lunch Fund	Total MFP	Amount	Percent
2009-10	29,507,547	2,112,390	91,042	31,710,979	(1,083,665)	-3.30%
2010-11	29,480,313	2,270,965	91,041	31,842,319	131,340	0.41%
2011-12	29,747,603	2,372,646	61,106	32,181,355	339,036	1.06%
2012-13	27,839,644	2,047,254	61,106	29,948,004	(2,233,351)	-6.94%
2013-14	29,947,467	2,291,580	61,106	32,300,153	2,352,149	7.85%
2015-16	29,874,420	2,650,855	61,106	32,586,381	286,228	0.89%
2016-17	29,126,216	2,711,800	61,106	31,899,122	(687,259)	-2.11%
2017-18	28,035,665	2,972,235	58,099	31,065,999	(833,123)	-2.61%
2018-19	27,502,500	3,054,387	58,099	30,614,986	(451,013)	-1.45%
2019-20	27,193,315	3,104,399	58,099	30,355,813	(259,173)	-0.85%



Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2019-20

Minimum Foundation Program (MFP) Revenues
Largest Source of Revenue

Minimum Foundation Program Estimates

The current version of the MFP formula has been in effect since FY 1992-93. One of the three key components in the formula is the number of students multiplied by a per pupil amount. A history of the per pupil amount, the number of students, and the projected estimates for 2019-20 are shown below.

	Fiscal Year	Base Per Pupil Amount	Base Increase (Decrease)	Number of Students	Student Increase (Decrease)	Actual Per Pupil Amount	Increase (Decrease)
	2009-10	3,855	103	5,929	(94)	5,348.45	(96.45)
	2010-11	3,855	-	5,918	(11)	5,380.59	32.13
	2011-12	3,855	-	5,868	(50)	5,484.21	103.62
	2012-13	3,961	106	5,761	(107)	5,198.40	(285.81)
	2013-14	3,961	0	5,723	(38)	5,643.92	445.52
	2015-16	3,961	(0)	5,571	(152)	5,849.29	205.37
	2016-17	3,961	-	5,467	(104)	5,834.85	(14.44)
	2017-18	3,961	-	5,312	(155)	5,848.27	13.42
	2018-19	3,961	-	5,156	(156)	5,937.74	89.47
**	2019-20	5,446	1,485	4,986	(170)	6,088.21	150.47

Minimum Foundation Program Assumptions and Projections

After several years of no MFP formula growth adjustments the Louisiana Board of Elementary and Secondary Education voted to permanently increase the MFP growth adjustment to 1.375% during the 2019 Legislative Session. Based upon the informtaion available, the APSB will experience an estimated (259,173) increase/(decrease) in state revenues for fiscal year 2019-20. This estimated decrease is due to a projected decrease in student enrollment.

	Proration	Fiscal Year 2018-19	Proposed Budget 2019-20	Increase (Decrease)
General Fund	89.58%	$ 27,502,500	$ 27,193,315	$ (309,185)
LaSas	10.23%	3,054,387	3,104,399	50,012
Lunch Fund	0.19%	58,099	58,099	-
Total	100.00%	$ 30,614,986	$ 30,355,813	$ (259,173)

Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2019-20

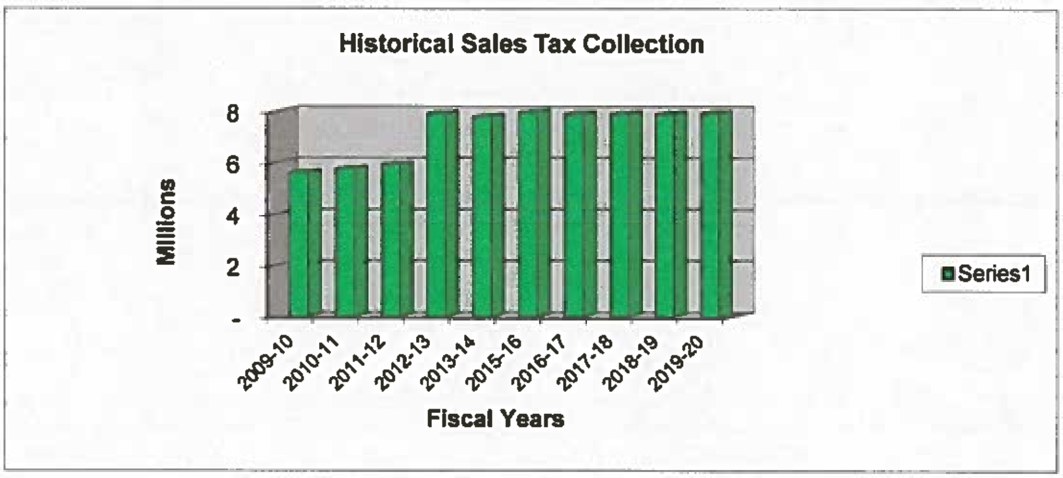
Sales & Use Tax Revenues

Sales & Use Tax revenues are the second largest source of revenue for the Avoyelles Parish School Board. This is a tax upon the sale and consumption of goods and services within the parish. Sales & Use Tax revenues are deposited into General Fund, Special Revenue Fund, Debt Service Fund, and other funds as needed. Revenue trends, estimates, assumptions, and projections are as follows:

Sales & Use Tax Trends

The schedule and bar chart shown below represents total collections for the past 10 years.

	Fiscal Year	General and Special Revenue Funds	Lunch Fund	Debt Service	Capital Projects	Total	Increase Decrease
	2009-10	5,608,519	-	-	-	5,608,519	3.04%
	2010-11	5,776,775	-	-	-	5,776,775	7.89%
	2011-12	5,945,030	-	-	-	5,945,030	3.98%
	2012-13	7,916,773	-	-	-	7,916,773	7.70%
	2013-14	7,800,000	-	-	-	7,800,000	-1.48%
	2015-16	7,955,466	-	-	-	7,955,466	1.99%
	2016-17	7,900,916	-	-	-	7,900,916	-0.69%
	2017-18	7,902,465	-	-	-	7,902,465	0.02%
	2018-19	7,902,465	-	-	-	7,902,465	0.00%
projected	2019-20	7,937,643	-	-	-	7,937,643	0.45%



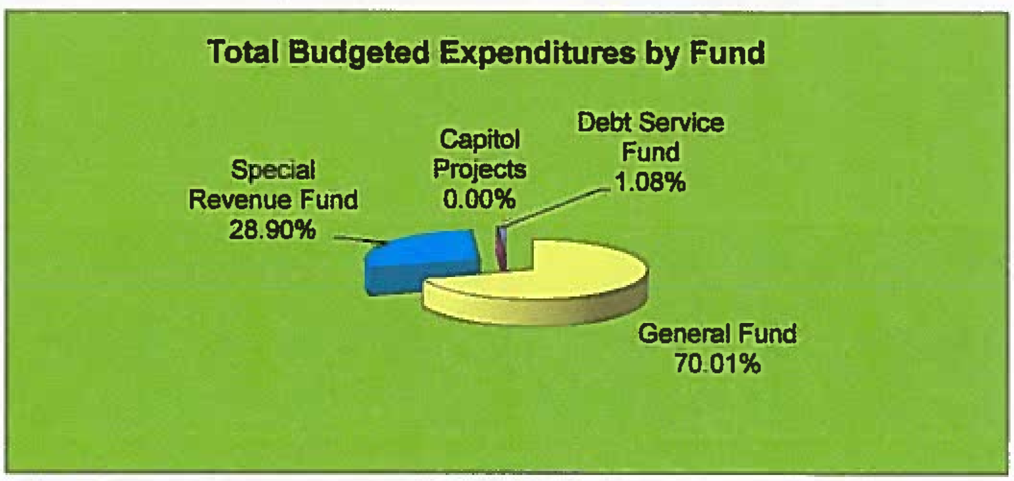
EXPENDITURES

Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2019-20

Percentage of Budget Expenditures by Fund

The annual operating budget of the Avoyelles Parish School Board includes the General Fund, Special Revenue Fund, Debt Service Fund and the Capital Projects Fund. The following schedule and graph represents a comparison of the proposed expenditures for each fund to the total budget.

	Budget 2019-20	Percentage of Budget
General Fund	$ 37,399,342	70.01%
Special Revenue Fund	15,438,774	28.90%
Capitol Projects	0	0.00%
Debt Service Fund	578,665	1.08%
Total Budgeted Expenditures	$ 53,416,781	100.00%



Avoyelles Parish School Board
Budget Summary of All Governmental Funds
Fiscal Year 2019-20

Analysis and Comparison of Budgeting the Top 5 Expenditures

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Additional General Funds	Total Sources	Percent of Total
Salaries & Benefits	$ 33,106,887	$ 7,495,158	$ -	$ -	$ -	$ 40,602,045	76.00%
Materials & Supplies	1,117,471	5,109,123	-	-	-	6,226,594	11.70%
Principal & Interest	-	-	578,666	-	-	578,666	1.10%
Equipment & Vehicles	11,399	-	-	-	-	11,399	0.00%
Utilities	-	1,000,000		-	-	1,000,000	1.90%
Other	3,163,584	1,834,493	-	-	-	4,998,078	9.40%
Total	$ 37,399,341	$ 15,438,774	$ 578,666	$ -	$ -	$ 53,416,780	100.00%

Using the table above and the pie charts shown on the opposite page, an analysis and comparison comparison of the top five expenditures are as follows:

Largest The largest expenditure in education is Salaries and Benefits. These expenses are are paid out of the General Fund and Special Revenue Funds only. The General Fund alone spends more than more than 76% of its budget on salaries and employee benefits.

Second Largest The purchase of materials and supplies is the second largest expenditure. Payments are not made from the Debt Service and Capital Projects Funds, but rather, from the General Fund and Special Revene Funds.

Third Largest The third largest expenditure is Utilities. Utility expenditures include water, sewer, natural gas, and electricity. Expenditures are expected to be approximately $1,000,000 and are paid out of the Special Special Revenue Fund.

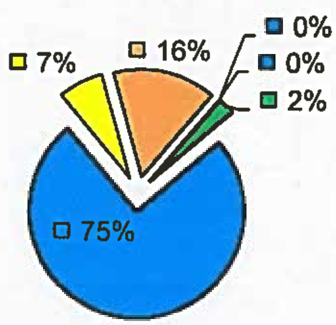
Fourth Largest The fourth largest expenditure is the repayment of Principal and Interest. This expense is shown only in the Debt Service Fund and represents the repayment of loans used by the Board to make improvements. Principal and Interest payments exceed 100% of the total Debt Service Fund Budget. Budget.

Fifth Largest Equipment & Vehicle purchases make up the fourth largest expenditure. Payments Payments are shown within the General, Special Revenue and Capital Projects Funds.

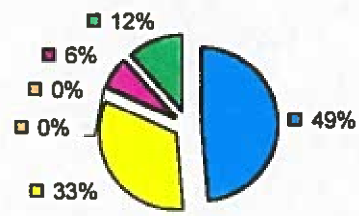
Avoyelles Parish School Board

All Funds

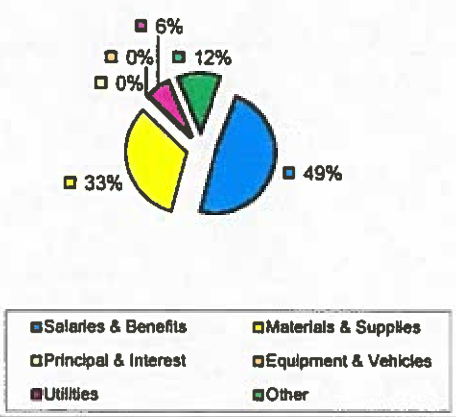
General Fund



Special Revenue Fund



Debt Service Funds



Additional Gen Funds

Avoyelles Parish School Board
General Fund

Avoyelles Parish School Board
General Fund Budget
Fiscal Year 2019-20

Budget Summary by Function

Revenues	Actual 2017-18	Budget 2018-19	Budget 2019-20	Percent of Change
Local Revenues	9,163,577	8,987,614	8,727,015	-2.90%
State Revenues	28,758,091	27,882,189	27,436,548	-1.60%
Federal Revenues	61,185	25,685	25,685	0.00%
Total Revenues	**$ 37,982,853**	**$36,895,488**	**$36,189,248**	-1.90%
Expenditures				
Regular Programs	16,389,408	15,195,856	16,190,297	6.50%
Special Education	4,471,007	4,662,464	4,837,072	3.70%
Vocational Programs	1,212,666	998,604	996,756	-0.20%
Other Instructional	198,020	235,143	242,432	3.10%
Special Programs	570,522	627,754	677,625	7.90%
Adult Education	1,783	-	-	#DIV/0!
Pupil Support	1,394,691	1,572,427	1,435,319	-8.70%
Instructional Staff	1,661,046	1,098,143	1,119,542	1.90%
General	1,126,345	1,248,321	1,270,322	1.80%
School	2,679,550	2,872,101	2,831,594	-1.40%
Business Services	651,283	662,036	682,583	3.10%
Maintenance of Plant	1,477,732	1,503,600	1,449,306	-3.60%
Student Transportation	4,739,249	4,900,474	5,131,621	4.70%
Central Services	73,624	73,178	74,528	0.00%
Community/Enterprise	17,244	17,244	17,244	0.00%
Food Service	414,399	420,000	443,100	5.50%
Construction	-	-	-	0.00%
Total Expenditures	**$ 37,078,569**	**$36,087,345**	**$37,399,341**	3.60%
Other Sources of	917,379	1,073,996	890,475	3.60%
Other Uses of Funds	(2,470,870)	(2,211,084)	(2,277,563)	-17.10%
Total Other Sources and Uses	**$ (1,553,491)**	**$ (1,137,088)**	**$ (1,387,088)**	3.00%
Balance	(649,207)	(328,945)	(2,597,181)	
Beginning Fund	10,758,404	10,109,197	9,780,253	-3.30%
Ending Fund	**$ 10,109,197**	**$ 9,780,253**	**$ 7,183,072**	-26.60%

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

Avoyelles Parish School Board
General Fund Budget
Fiscal Year 2019-20

Budget Summary by Object

Revenues	Actual 2017-18	Budget 2018-19	Budget 2019-20	Percent of Change
Local Revenues	9,163,577	8,987,614	8,727,015	-2.90%
State Revenues	28,758,091	27,882,189	27,436,548	-1.60%
Federal Revenues	61,185	25,685	25,685	0.00%
Total Revenues	**$ 37,982,853**	**$36,895,488**	**$36,189,248**	-1.90%
Expenditures				
Salaries	19,085,264	18,779,963	19,358,392	3.10%
Employee Benefits	13,415,737	13,224,782	13,748,495	4.00%
Purchased Professional	1,641,486	1,123,367	1,201,570	7.00%
Purchased Property	547,420	736,000	698,400	-5.10%
Other Purchased	1,166,609	1,104,847	1,263,615	14.40%
Supplies	1,126,621	1,052,986	1,117,471	6.10%
Property	95,432	13,400	11,399	-14.90%
Other Objects	-	50,000	-	
Total Expenditures	**$ 37,078,569**	**$36,085,345**	**$37,399,341**	3.60%
Other Sources of	917,379	1,073,996	890,475	-17.10%
Other Uses of Funds	(2,470,870)	(2,211,084)	(2,277,563)	3.00%
Total Other Sources and Uses	**$ (1,553,491)**	**$ (1,137,088)**	**$ (1,387,088)**	22.00%
Balance	(649,207)	(326,945)	(2,597,181)	
Beginning Fund	10,758,404	10,109,197	9,780,253	-3.30%
Ending Fund	**10,109,197**	**9,782,253**	**7,183,072**	-26.60%

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.

Avoyelles Parish School Board
General Fund Budget
Fiscal Year 2019-20

Most Important Features

1 In FY 2019-20 , the General Fund budget will show an estimated deficit of $ (2,597,181)
Close estimates have been made to adjust for the increased costs that occurred in 2018-19 fiscal year and for the increased operational costs and benefits for the FY 2019-20.
With conservative revenue projections and conservative spending,we strive to decrease this current year deficit. However, we must continue to improve student academics and this progress needs to be protected. We will make the necessary adjustments to maintain a Fund Reserve to at least 5% to 10% of annual expenditures. After all adjustments, total General Fund Balance is $ 7,183,072

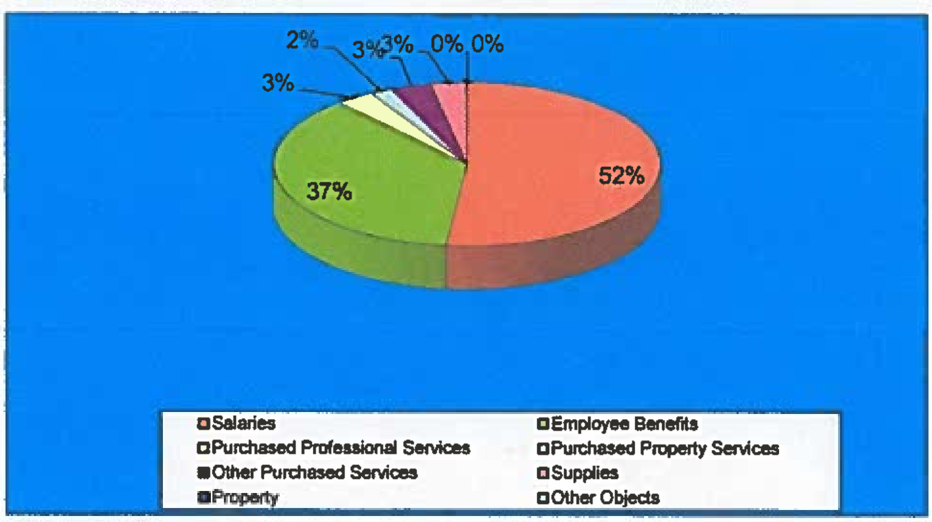
2 Minimum Foundation Program Revenues are projected to decrease by (445,641) This is largely due to a decrease in student.enrollment. Beginning with the 2013-14 fiscal year districts were mandated to contribute the local revenues to Legacy Type 2 Charter schools. As a result of litigation against the state school boards have received a refund of this transfer money, resulting in . approximately $1 million back to APSB. The state uses February 1, 2019 enrollment and financial data from 2017-18 to calculate each parish's distribution. Should the February 1, 2019 enrollment rise by 50 students or 1% the state willl send additional funding, likewise, if enrollment is reduced then funds will be withheld.

3 Overall, Parishwide Property Tax millages will remain at 13.62 mills to the maximum authorized levy which will cause revenues to increase slightly in FY 2019-20. In November 2011, voters approved a 10 mil ad valorem tax which is estimated to generate approximately $1,000,000 in additional revenues. In November 2017 the board was succcessful in asking voters for approval of both 5 mill ad valorem taxes which repairs of all schools. The amount generated from these taxes are approximately $1,000,000.

4 1% and .25% Sales tax revenues are expected to remain constant during FY 2019-20 to approximately 5,444,676 .

5 E-Rate Reimbursement is being budgeted again in FY 2019-20. This program allows Avoyelles Parish Schools discounts of 20% to 90% on telecommunications services, Internet access and internal connections. Telephone service and hardware needs for the ensuing year are expected to exceed $100,000. Revenues are expected to drop in the future.

6 Salaries and Employee Benefits are estimated to reach approximately 33,106,887 million in FY 2019-20. This represents 89% of the total expenditures to the General Fund Budget. (see the chart below)



Avoyelles Parish School Board
General Fund Budget
Fiscal Year 2019-20

Most Important Features

7 Employer's rates and contributions to each Louisiana Retirement System for FY 2019-20 will increase; thereby, adding additional expenses to the General Fund as shown below.

	FY 2018-19 Rate	FY 2019-20 Rate
Louisiana Teachers' Retirement	26.70%	26.00%
Louisiana School Employee's Retirement	28.00%	29.40%
Louisiana Teachers' Retirement - Plan B	26.70%	26.00%
ORP Retirement	28.40%	28.40%

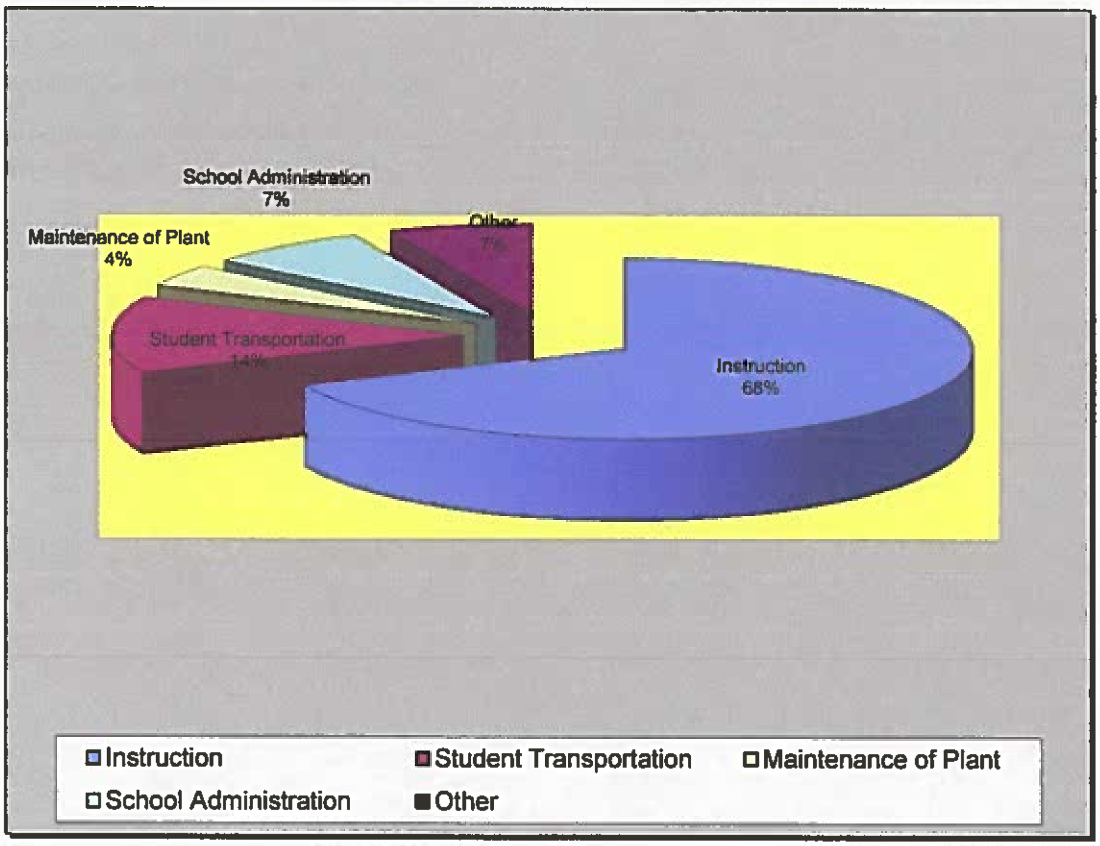
8 The employer's cost for Group Insurance to active employees and for Health Benefits to retired employees is estimated as $278,000 for FY 2019-20.

10 Step increases for all employees are being budgeted for FY 2019-20 of approximately $170,000 for salaries and $38,000 for employee benefits.

Most Important Features

12 The pie chart of expenditures below illustrates the emphasis the Avoyelles Parish School Board places on instruction, with 68.18% of all expenditures for FY 2019-20 directed to the classoom.

Instruction	$	25,499,043	68.18%
Student Transportation		5,131,621	13.72%
Maintenance of Plant		1,449,306	3.88%
School Administration		2,831,594	7.57%
Other		2,487,777	6.65%
Total	$	37,399,341	



Avoyelles Parish School Board
General Fund Budget
Local Revenues
Fiscal Year 2019-20

Major Local Revenue Assumptions and Estimates

* Constitutional Tax of 3.62 Mills and Operational and Maintenance Tax of 5.0 Mills. The amount levied on the taxable assessed value of real and personal property is approved by the Board annually subject to the limitations approved by the voters and the Legislature. Revenue estimates are calculated using a 95% collection rate on property tax assessments projected by the Avoyelles Parish Tax Assessor. Additional 10 mils voted in November 2011 will increase revenues substantially.

* Sales and Use Taxes - This is the second largest source of revenue for the General Fund. This is a tax on the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services as defined by law. Estimates are received from the Sales and Use Tax Collector.

* 1% Collections by Sheriff - Monies collected by the Sheriff on all ad valorem taxes collected by all taxing bodies (i.e. city, police jury, fire district, etc.). The Sheriff remits this tax directly to the Teacher's Retirement System of Louisiana.

* Interest on Investments and Checking Accounts - Revenue on temporary or permanent investments in interest bearing checking accounts, time certificates of deposit, money market accounts, and other interest bearing investments.

Avoyelles Parish School Board
General Fund Budget
Local Revenues
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-1111	Constitutional Tax	525,757	525,757	525,757
2	02-1112	Operational and Maintenance Tax	658,504	658,504	658,504
3	02-1118	Ad Valorem Tax- 10 Mills - 2011 Election	1,520,020	1,520,020	1,520,020
4	02-1114	Up to 1% Collections by Sheriff	105,139	105,139	105,139
5	02-1130	Sales and Use Taxes-1%	4,511,175	4,285,616	4,285,616
6	02-1131	Sales and Use Taxes-1/2%	-	-	-
7	02-1132	Sales and Use Taxes-1/4%	1,220,063	1,159,060	1,159,060
6	02-1200	Casino Gaming Revenue	-	-	-
7	02-1420	Transportation Fees-Other Leas	150,000	154,632	-
8	02-1311	Summer School Tuition	6,935	6,935	6,935
9	02-1510	Interest on Investments	117,605	117,605	117,605
10	02-1541	Earnings From 16th Sec. Property	177,249	177,249	177,249
11	02-1542	Earnings From Other Real Property	14,917	14,917	14,917
12	02-1991	Kid Med/Medicaid Claims	117,906	223,873	117,906
13	02-1999	Other Miscellaneous Revenues	38,307	38,307	38,307
14	02-1920	Contributions and Donations	-	-	-
15					
16					
17					
18					
19					
20					
21					
		Total Local Revenues	$ 9,163,577	$ 8,987,614	$ 8,727,015

Avoyelles Parish School Board
General Fund Budget
State Revenues
Fiscal Year 2019-20

Major State Revenue Assumptions and Estimates

* Minimum Foundation Program (MFP) - This is the single largest source of revenue for the General Fund. It is based on a formula adopted by the State Board of Elementary and Secondary Education (BESE) and approved by the Louisiana Legislature. This formula determines the cost of a minimum foundation program of education in all public elementary and secondary schools and helps to equitably allocate funds to parish and city school systems.

* 8g Grants - An educational trust fund was set up in Louisiana in the late 1980's. Block grants are awarded to local school boards each year as well as competitive grants. The majority of all 8g grants are budgeted when they are awarded.

* Revenue Sharing - The State of Louisiana exempts homeowners from paying property taxes on homes valued below $75,000. As a result of this exemption, the Board is expected to lose revenues which cannot be collected. State Revenue Sharing funds give a portion of this loss back to the Board. Based on past receipts, it is expected that 25% of the lost revenue will be returned by the State.

* PIP and PIP Retirement Contributions - In the mid 1980s, the State of Louisiana approved a Professional Improvement Program (PIP) with all teaching personnel. Additional salary was given to all educators who went back to school to get additional training. Completion of this 5 year program allowed teachers to receive this compensation throughout their entire career.

Avoyelles Parish School Board
General Fund Budget
State Revenues
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-3110	Minimum Foundation Program (MFP)	28,514,858	27,638,956	27,193,315
2	02-3120	16th Section Interest	-	-	-
3	02-3210	Superior Textbooks - 8g	-	-	-
4	02-3212	Extended School Year Program	-	-	-
5	02-3190	Act 55	-	-	-
6	02-3220	Mentors - 8g	-	-	-
7	02-3216	Student Enhancement - 8g	-	-	-
8	02-3219	Dyslexia Training	-	-	-
9	02-3220	Extended School Year Program	-	-	-
10	02-3221	Child Search Project	-	-	-
11	02-3225	Project Keeper - 8g	-	-	-
12	02-3228	Superior Textbooks - 8g	-	-	-
13	02-3230	PIPs	21,314	21,314	21,314
14	02-3250	Non-Public Transporation	-	-	-
15	02-3255	Non-Public Textbooks	25,801	25,801	25,801
16	02-3289	Early Childhood Development	-	-	-
17	02-3290	State Reimbursement-Other	-	-	-
18	02-3290	Other Restricted Revenues	-	-	-
19	02-3292	Classroom Based Technology	-	-	-
20	02-3293	State School Improvement Fund	-	-	-
21	02-3294	Starting Points - State	-	-	-
22	02-3295	Teacher Assistance & Assessment	-	-	-
23	02-3296	Accountability Rewards	-	-	-
24	02-3297	K-3 Reading & Math Program	-	-	-
25	02-3298	Infant Toddler-Part H	-	-	-
26	02-3299	GEE 21 Summer School Remediation	-	-	-
27	02-3300	LEAP 21 Tutoring	-	-	-
28	02-3301	LEAP 21 Summer School Remediation	-	-	-
29	02-3810	Revenue Sharing - Constitutional	37,071	37,071	37,071
30	02-3815	Revenue Sharing - Oper & Maint.	153,612	153,612	153,612
31	02-3910	PIP Retirement Contribution	5,435	5,435	5,435
		Total State Revenues	$28,758,091	$ 27,882,189	$ 27,436,548

Avoyelles Parish School Board
General Fund Budget
Federal Revenues
Fiscal Year 2019-20

Major Federal Revenue Assumptions and Estimates

* Loss of Taxes From Federal Housing Projects are federal payments in lieu of taxes made directly to the Avoyelles Parish School Board due to the existence of federally funded housing projects in the cities which causes a loss of ad valorem tax revenue.
  Ensuing budget projections estimate revenues using the same figure from the prior budget year.

* Other federal grants-usually passed through from the federal to the state departments-to aid in education.

Avoyelles Parish School Board
General Fund Budget
Federal Revenues
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-4391	Infant Toddler Childsearch-Part H	-	-	-
2	02-4532	Idea-Preschool	35,500	-	-
3	02-4580	FEMA-Disaster Relief	-	-	-
4	02-4810	Starting Points	-	-	-
5	02-4890	Other Revenue in Lieu of Taxes	25,685	25,685	25,685
		Total Federal Revenues	$ 61,185	$ 25,685	$ 25,685

Avoyelles Parish School Board
General Fund Budget
Regular Programs Function
Fiscal Year 2019-20

Regular Programs Description

* 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.

Regular Program Goals

* To help students develop and maintain good physical and mental health. To help students achieve command of the fundamental skills and knowledge which are basic to all other learning. To help students learn to receive and to express ideas effectively. To help students gain an understanding of our constitutional form of government and a knowledge of the history of the United States and accept the obligations of good citizenship. To help students understand the scientific approach to the problem of life, recognizing the need for conservation of human and natural resources and the contributions made by science to the world in which we live.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Foreign Language Teacher	2	2	0	-2
Kindergarten Teacher	17	17	17	0
Elementary Teacher	153	153	153	0
Secondary Teacher	92	92	92	0
Sabbatical Leave	3	1	0	-1
Homebound	2	2	2	0
Aides	9	12	15	3
Total Positions	278	279	279	-

Avoyelles Parish School Board
General Fund Budget
Regular Education Program Expenditures
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-150-1100	Stipend Pay	113,738	209,521	208,521
2	02-112-1105	Kindergarten Teacher Salaries	736,764	765,900	791,700
3	02-112-1110	Elementary Teacher Salaries	4,282,937	4,097,259	4,324,511
4	02-112-1130	Secondary Teacher Salaries	2,747,484	2,768,684	2,964,470
5	02-112-1131	Homebound Teacher Salaries	-	-	-
6	02-115-1100	Teacher Aide	355,920	310,174	295,858
7	02-123-1100	Substitute Salaries	388,599	398,966	398,966
8	02-140-1100	Sabbatical Leave Pay	63,233	-	-
9	02-210-1100	Group Insurance	1,126,017	955,850	1,073,338
10	02-220-1100	Social Security	27,244	30,090	39,834
11	02-225-1100	Medicare Tax	115,184	112,631	133,530
12	02-231-1100	Teachers' Retirement System	2,288,586	2,186,771	2,256,940
13	02-233-1100	School Employees' Retirement	17	-	-
14	02-239-1100	ORP Retirement	-	-	-
15	02-250-1100	Unemployment Compensation	5,782	5,782	5,782
16	02-260-1100	Workmen's Compensation	324,695	325,000	325,000
17	02-270-1100	Health Benefits	1,905,359	1,905,359	2,010,154
18	02-280-1100	Severance Pay	39,715	864	40,864
19	02-320-1110	Purchased Services	1,178,932	495,176	695,000
20	02-430-1100	Instructional Equipment Repairs	-	-	-
21	02-431-1100	Instructional Computer Repairs	-	-	-
22	02-550-1100	Printing	173,407	121,979	121,979
23	02-582-1110	Teacher Travel	6,399	6,399	6,399
24	02-610-1100	Classroom Materials	228,449	210,000	210,000
25	02-611-1100	Classroom Materials	45,051	45,051	45,051
26	02-642-1100	Textbooks	207,488	170,000	170,000
	02-613-1100	Classroom Materials	-	-	-
28	02-614-1100	Testing	-	-	-
29	02-615-1100	Computer Supplies	4,042	45,000	45,000
30	02-616-1100	Classroom Furniture	-	-	-
31	02-642-1100	Textbooks	-	-	-
32	02-642-1114	Non-Public Textbooks	24,366	26,000	26,000
33	02-642-1115	Superior Textbooks - 8g	-	-	-
34	02-730-1100	Equipment	-	1,400	1,400
35	02-731-1100	Computer Equipment	-	-	-
		Total Regular Programs	**$ 16,389,408**	**$ 15,193,856**	**$ 16,190,297**

Avoyelles Parish School Board
General Fund Budget
Regular Programs Function
Fiscal Year 2019-20

Special Education Programs Description

* Activities primarily for students having special needs. The Special Education Programs include pre-kindergarten, kindergarten, elementary, secondary services for gifted and talented, mentally retarded, physically handicapped and emotionally disturbed students.

Special Education Program Goals

* To plan and implement a continuous program of skills, concepts and instruction in a learning environment designed to promote excellence in order that every student may be offered a free education to develop to their fullest potential.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Special Ed Teacher	32	32	33	1
Self-Contained Teacher	1	1	2	1
Homebound Teacher	4	5	5	0
Adaptive PE Teacher	5	4	3.5	-0.5
Gifted & Talented Teacher	1	1	1	0
Speech Therapist	3	6	6	0
Special Ed Aide	34	34	34	0
NCPS	6	6	2	-4
Sabbatical Leave				0
Total Positions	86	89	87	-2.5

Avoyelles Parish School Board
General Fund Budget
Special Education Program Expenditures
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-112-1290	Special Ed Teacher Salaries	558,638	630,461	685,753
2	02-112-1216	Other Special Ed Teacher Salaries	197,047	233,006	188,206
3	02-112-1214	Adapted PE Teacher Salaries	158,993	158,193	162,393
4	02-112-1220	Gifted & Talented Teacher Salaries	-	-	-
5	02-112-1211	Homebound/Self Cont Teacher Salaries	624,949	734,112	791,468
6	02-112-1210	Special Ed Teacher Salaries	384,088	318,572	300,035
7	02-115-1210	Special Ed Aide Salaries	588,615	596,069	601,361
8	02-123-1200	Substitute Salaries	-	-	-
9	02-123-1210	Substitute Salaries Teachers/Aids	62,218	70,870	85,300
10	02-140-1200	Sabbatical Leave	-	-	-
11	02-150-1215	ESYP Stipends	3,923	5,000	5,000
12	02-210-1200	Group Insurance	444,105	423,553	442,162
13	02-220-1200	Social Security	3,698	8,500	18,075
14	02-225-1200	Medicare Tax	32,368	37,174	40,680
15	02-231-1200	Teachers' Retirement System	644,734	654,625	677,400
16	02-233-1200	School Employees' Retirement	-	-	-
17	02-239-1200	ORP Retirement	-	-	-
18	02-250-1200	Unemployment Compensation	2,972	1,700	1,700
19	02-260-1200	Workmen's Compensation		-	-
20	02-270-1200	Health Benefits	462,835	425,000	448,375
21	02-280-1200	Severance Pay	-	25,000	10,000
22	02-300-1210	Speech, Occup. and Phys. Therpists	283,550	305,000	305,000
23	02-614-1210	E S Y P	-	-	-
24	02-582-1210	Special Ed Travel	18,228	22,129	22,129
25	02-582-1215	ESYP Travel	46	-	-
26	02-582-1220	G & T Travel	-	500	500
27	02-610-1210	Special Ed Classroom Materials	-	8,000	8,000
28	02-612-1210	Childsearch Materials	-	-	-
29	02-610-1220	G & T Classroom Materials	-	-	38,535
30	02-613-1210	Pre-School Sp Ed Supplies	-		-
31	02-642-1210	Special Ed Textbooks	-	5,000	5,000
32	02-730-1210	Pre-School Sp Ed Equipment		-	-
		Total Special Ed. Programs	**$ 4,471,007**	**$ 4,662,464**	**$ 4,837,072**

Avoyelles Parish School Board
General Fund Budget
Vocational Programs Function
Fiscal Year 2019-20

Vocational Programs 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, home economics, industrial arts and business.

Vocational Program Goals

- To provide students pursuing a vocational program of study with a vigorous, more challenging and coherent program of vocational and academic studies to prepare for continued learning in either an employment or educational setting.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Agriculture Teacher	3	3	3	0
Family & Consumer Science Teacher	3	3	1	-2
Business Teacher	3	3	3	0
Elective Teacher	4	4	4	0
Total Positions	13	13	11	(2)

Avoyelles Parish School Board
General Fund Budget
Vocational Education Program Expenditures
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-112-1310	Agriculture Teacher Salaries	193,010	184,128	188,192
2	02-112-1340	Family & Consumer Science Teacher	49,327	89,019	92,219
3	02-112-1360	CTE Teacher Salaries	333,124	167,468	173,868
4	02-140-1300	Sabbatical Leave	-	-	-
5	02-123-1300	Substitutes	41,328	40,500	14,000
6	02-210-1300	Group Insurance	83,734	68,356	73,038
7	02-220-1300	Social Security	1,963	2,117	900
8	02-225-1300	Medicare Tax	10,156	7,016	6,812
9	02-231-1300	Teachers' Retirement System	121,507	86,660	87,247
10	02-250-1300	Unemployment	-	-	-
11	02-270-1300	Health Benefits	145,309	148,000	156,140
12	02-280-1300	Severance Pay	6,971	8,500	8,500
13	02-610-1301	Supplies	53,243	160,000	160,000
14	02-582-1300	Travel	-	1,340	840
15	02-610-1310	Agriculture Supplies	159,089	35,000	35,000
16	02-430-1300	Repair and Maintenance	13,905	500	-
		Total Vocational Programs	**$ 1,212,666**	**$ 998,604**	**$ 996,756**

Avoyelles Parish School Board
General Fund Budget
Other Instructional Programs Function
Fiscal Year 2019-20

Other Instructional Programs Description

* Activities that provide students in grades K-12 with learning experiences in school sponsored cocurricular 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.

Other Instructional Program Goals

* To provide additional programs that enhances or expands the regular instruction.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Music Teacher	3	3	3	0
Alternative School Teachers	3	0	0	0
JAG Instructor	0.25	0	0	0
Sabbatical Leave				0
Total Positions	6	3	3	-

Avoyelles Parish School Board
General Fund Budget
Other Instructional Programs Function
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-112-1401	Teachers AVAP	-	7,000	10,000
2	02-115-1400	Discipline Mentors Salaries	-	-	-
3	02-112-1400	Band Teacher Salaries	139,247	140,647	144,447
4	02-112-1408	Other Salaries	-	-	-
5	02-127-1400	Life Skills Training	-	-	-
6	02-119-1400	JAG Salary	-	-	-
7	02-123-1404	LATAAP	-	-	-
8	02-123-1405	Substitutes	1,773	6,360	5,360
9	02-123-1418	LTAA Substitute Salaries	-	-	-
10	02-123-1431	LINCS Substitute Salaries	-	-	-
11	02-123-1461	SIF Substitutes	-	-	-
12	02-125-1400	LA GEARUP	-	-	-
13	02-150-1400	Extra Curricular Stipends	-	-	-
14	02-150-1405	K-3 Reading Stipends	-	-	-
15	02-150-1406	LEAP 21 Summer School Stipends	-	-	-
16	02-150-1407	LEAP 21 Tutoring Stipends	-	-	-
17	02-150-1410	8(g) Arts Enhancement	-	-	-
18	02-150-1431	Learn Teacher Certification	-	-	-
19	02-150-1418	LTAA Stipends	-	-	-
20	02-150-1419	LTAA2 Stipends	-	-	-
21	02-150-1428	After School Detention Stipends	-	-	-
22	02-150-1429	Summer School Stipends	-	-	-
23	02-150-1440	Driver Ed Stipends	-	-	-
24	02-150-1444	GEE 21 Stipends	-	-	-
25	02-150-1454	LASIP Stipends	-	-	-
26	02-150-1460	Leap Remedial Salaries	-	-	-
27	02-150-1461	Dyslexia	-	-	-
28	02-150-1472	EEF Technology Stipends	-	-	-
29	02-150-1473	EEF Remediation Stipends	-	-	-
30	02-150-1490	After School Detention Stipends	-	-	-
31	02-210-1400	Group Insurance	17,174	23,198	37,866
32	02-220-1400	Social Security	94	500	100
33	02-225-1400	Medicare Tax	1,856	2,664	2,766
34	02-231-1400	Teachers' Retirement System	37,110	38,274	28,393
35	02-250-1400	Unemployment Compensation	-	-	-
36	02-233-1400	School Employees Retirement	-	-	-
##	02-280-1400	Severance Pay	766	2,500	2,500
38	02-250-1400	Unemployment Compensation	-		-
39	02-260-1400	Workmen's Compensation	-	-	-
40	02-300-1400	Purchased Professional Services	-	-	-
41	02-320-1405	K-3 Reading Purchased Services	-	-	-
42	02-320-1431	LINCS Purchased Services	-	-	-
43	02-320-1427	Arts in Education Residence Services	-	-	-

Avoyelles Parish School Board
General Fund Budget
Other Instructional Programs Function
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
44	02-320-1454	LASIP Purchased Services	-	-	-
45	02-320-1458	Distance Learning	-	-	-
46	02-230-1459	Video Teleconferencing	-	-	-
47	02-320-1461	SIF Purchased Services	-	-	-
48	02-335-1420	Athletic Physicals	-	-	-
49	02-430-1400	Activity Bus Maintenance	-	-	-
50	02-430-1440	Driver Ed. Repairs	-	-	-
51	02-442-1440	Driver Ed. Rental	-	-	-
52	02-519-1400	Driver Ed. Gasoline	-	-	-
53	02-523-1440	Driver Ed. Insurance	-	-	-
54	02-529-1420	Athletic Insurance	-	-	-
55	02-530-1458	Distance Learning Telephone	-	-	-
56	02-564-1481	DL Tuition	-	-	-
57	02-582-1400	JAG Travel	-	2,000	2,000
58	02-582-1405	K-3 Reading Travel	-	-	-
59	02-582-1431	LINCS Travel	-	-	-
60	02-582-1433	AFE Travel	-	-	-
61	02-582-1461	SIF Travel	-	-	-
62	02-582-1470	MSL Travel	-	-	-
63	02-582-1495	Alternative School Travel	-	-	-
64	02-583-1410	Reading Festival Operational Pay	-	-	-
65	02-610-1400	Materials and supplies	-	-	-
66	02-610-1401	Pre K-12 State Reading Plan	-	5,000	5,000
67	02-610-1405	K-3 Reading Materials	-	-	-
68	02-610-1406	LEAP 21 Summer School Materials	-	-	-
69	02-610-1407	LEAP 21 Tutoring Supplies	-	-	-
70	02-610-1408	BESE/RSI Prof Dev	-	-	-
71	02-642-1400	8(g) SuperiorTextbooks	-	-	
72	02-610-1420	Leap Supplies	-	-	-
73	02-610-1429	Summer School Materials	-	-	-
74	02-615-1400	8(g) Dropout prevention	-	-	-
75	02-620-1400	8(g) In Class	-	-	-
76	02-610-1440	Drivers Ed Materials	-	-	-
77	02-612-1400	Leap Supplies	-	-	-
78	02-621-1400	LA Leads	-	-	-
79	02-617-1400	JAG Supplies	-	5,000	2,000
80	02-610-1461	JAG Supplies	-	-	-
81	02-623-1400	LASIP Purchased Services	-	-	-
82	02-624-1400	STEP	-	-	-
83	02-610-1481	DL Materials	-	-	-
84	02-610-1490	After School Detention Materials	-	-	-
85	02-642-1400	Textbooks	-	2,000	2,000
86	02-626-1440	Driver Ed. Gasoline	-	-	-

Avoyelles Parish School Board
General Fund Budget
Other Instructional Programs Function
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2018-19
87	02-625-1400	GEE Summer Remediation	-	-	-
88	02-620-1400	Professional Development 8g	-	-	-
89	02-621-1400	In Class	-	-	-
90	02-730-1472	EEF ASD Equipment	-	-	-
91	02-730-1495	Alternative School Equipment	-	-	-
		Total Other Instructional Prog.	$ 198,020	$ 235,143	$ 242,432

Avoyelles Parish School Board
General Fund Budget
Special Programs Function
Fiscal Year 2019-20

Special Programs Description

* Activities primarily for students having special needs. The Special Programs include pre-kindergarten services for culturally different students and bilingual students.

Special Program Goals

* To provide experiences in which preschool children can develop a positive concept of self and school, as well as those that promote growth and development in physical, cognitive, and emotional areas.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
None				0
				0
				0
Total Positions	-	-	-	-

Avoyelles Parish School Board
General Fund Budget
Special Programs Function
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-112-1510	Federal Teacher Salaries	3,413	6,817	18,817
2	02-112-1530	Pre-K Teacher Salaries	7,436	42,000	48,001
3	02-115-1530	Pre-K Teacher Aides Salaries	2,436	-	-
4	02-123-1500	Substitutes	-	-	-
5	02-150-1510	Stipends	-	-	-
6	02-210-1500	Group Insurance	1,520	6,100	7,445
7	01-225-1500	Medicare Tax	61	825	825
8	01-231-1500	Teachers' Retirement System	1,330	17,012	17,012
9	01-233-1500	School Employees Retirement	-	-	-
10	01-250-1500	Unemployment Compensation	-	-	-
11	01-270-1500	Health Benefits	554,326	555,000	585,525
12	01-280-1500	Severance Pay	-	-	-
13	02-430-1510	Repair and Maintenance	-	-	-
14	02-582-1510	Travel Expense Reimbursement	-	-	-
15	02-610-1510	Materials and Supplies	-	-	-
16	02-610-1530	Pre-K Supplies	-	-	-
		Total Special Programs	**$ 570,522**	**$ 627,754**	**$ 677,625**

Avoyelles Parish School Board
General Fund Budget
Adult Education Programs Function
Fiscal Year 2019-20

Adult Education Programs Description

* Activities that develop knowledge and skills to meet immediate and long range educational objectives of adults who have completed or interrupted formal schooling and have accepted adult roles and responsibilities.

Adult Education Program Goals

* Deliver an instructional program which meets the special needs of adult learners as they work toward GED certificates or personal goals. Programs include activities to foster the development of fundamental tools of learning; preparing students for a post secondary career; preparing students for post secondary education programs; upgrading occupational competence; preparing students for a new or different career; developing skills and appreciation for special interests; or to enrich the aesthetic qualities of life.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Adult Ed Teacher				0
Adult Ed Aide				0
Total Positions	-	-	-	-

Avoyelles Parish School Board
General Fund Budget
Adult Education Programs Function
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-112-1600	Adult Ed Teacher Salaries	-	-	-
2	01-115-1600	Adult Ed Aide Salaries	-	-	-
3	01-123-1600	Adult Ed Substitute Salaries	-	-	-
4	01-150-1600	Adult Ed Stipends	-	-	-
5	01-150-1610	Adult Ed Corrections Stipends	1,783	-	-
6	01-210-1600	Group Insurance		-	-
7	01-220-1600	Social Security	-	-	-
8	01-225-1600	Medicare Tax	-	-	-
9	01-231-1600	Teachers' Retirement System		-	-
10	01-260-1600	Workmen's Compensation	-	-	-
11	01-270-1600	Health Benefits		-	-
12	01-320-1600	Adult Ed Purchased Services	-	-	-
13	01-582-1600	Adult Ed Travel	-	-	-
14	01-610-1610	Adult Ed Materials	-	-	-
15	01-610-1610	Adult Ed Materials - Corrections	-	-	-
		Total Adult Education Programs	$ 1,783	$ -	$ -

Avoyelles Parish School Board
General Fund Budget
Pupil Support Services Function
Fiscal Year 2019-20

Pupil Support Services Description

* 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.

Pupil Support Service Goals

* To enable students to derive the fullest possible educational experience from school by providing or arranging necessary social work services, psychological services, assessment services and guidance services. To insure that all students may fully participate in educational endeavors of the school system through early screening and treatment of health problems.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Child Welfare Supervisor	1	1	1	0
Pupil Appraisal Team	4	6	6	0
Guidance Counselor	3	3	3	0
Social Worker	3	3	3	0
Attendance Secretary	0	0	0	0
Appraisal Team Clerk	1	1	1	0
Health Nurse Assistant	0	0	0	0
Drug Free /Test Coordinator	0	0.5	0.5	0
Health Nurse	0		0	0
Total Positions	12	15	15	-

Avoyelles Parish School Board
General Fund Budget
Pupil Support Services Function
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-111-2111	Administrative Salaries	82,076	167,356	82,943
2	02-113-2190	Specialists/Interventionists	-	-	-
3	02-113-2152	Speech Therapists Salaries	348,224	393,977	403,905
4	02-113-2122	Guidance Counselor Salaries	164,299	180,638	172,354
5	02-113-2145	Assessment Teacher Salaries	164,640	180,204	183,204
6	02-113-2113	Social Workers Salaries	111,564	56,108	57,108
7	02-113-2140	Psychologists Salaries	67,770	67,480	68,480
8	02-114-2123	Pupil Appraisal Clerical Salaries	22,340	22,444	22,944
9	02-114-2110	Child Welfare Secretary	-	-	-
10	02-119-2190	Salaries-ISS	-	2,000	2,000
11	02-210-2100	Group Insurance	131,948	110,608	123,201
12	02-220-2100	Social Security	-	1,300	-
13	02-225-2100	Medicare Tax	13,030	13,566	14,812
14	02-231-2100	Teachers' Retirement System	239,195	321,146	247,618
15	02-270-2100	Health Benefits	32,291	30,000	31,650
16	02-280-2100	Severance Pay	6,812	8,000	8,000
17	02-290-2100	Other Employee Benefits	-	-	-
18	02-330-2130	Contracted Health Services	-	-	-
19	02-582-2110	Child Welfare Travel	2,062	5,000	4,500
20	02-582-2114	Clerical Travel	-	-	-
21	02-582-2122	Guidance Counselor Travel	-	-	-
22	02-582-2123	Appraisal Team Travel	6,647	8,200	8,200
23	02-582-2126	Child Search Travel	1,713	2,400	2,400
24	02-582-2130	Health Services Travel	80	-	-
25	02-582-2190	Drug Free Travel	-	-	-
26	02-610-2114	Test Scoring Supplies	-	-	-
27	02-610-2118	Computer Manager Supplies	-	-	-
28	02-610-2119	PAMS Supplies		-	-
29	02-610-2122	Guidance Counselor Supplies	-	-	-
30	02-610-2123	Drug Free Supploes	-	2,000	2,000
31	02-610-2130	Health Services Materials	-	-	-
32	02-730-2110	Child Welfare Equipment	-	-	-
33	02-730-2118	Computer Manager Equipment	-	-	-
34	02-730-2119	PAMS Equipment	-	-	-
35	02-730-2122	Guidance Counselor Equipment	-	-	-
36	02-730-2123	Appraisal Team Equipment	-	-	-
37	02-730-2130	Health Services Equipment	-	-	-
38	02-810-2111	Child Welfare Dues	-	-	-
		Total Pupil Support Services	**$ 1,394,691**	**$ 1,572,427**	**$ 1,435,319**

Avoyelles Parish School Board
General Fund Budget
Instructional Staff Services Function
Fiscal Year 2019-20

Instructional Staff Services 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.

Instructional Staff Service Goals

* Provide supervision and administrative leadership for regular and special education services for the parish and to continually seek methods of improving the quality of instruction.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Regular Ed. Directors / Supervisors	1	1	1	0
Special Ed. Supervisors	1	1	1	0
Coordinating Teachers	1	1	0	-1
Librarian	1	1	1	0
Secretary	1	1	1	0
Special Education Bookkeeper	0	0	0	0
Library Aide	0	0	0	0
Technology Coordinator	0	1	1	0
Total Positions	5	6	5	(1)

Avoyelles Parish School Board
General Fund Budget
Instructional Staff Support Expenditures
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-111-2211	Instructional Directors, Supervisors Sal	170,769	171,173	173,173
2	02-111-2212	Special Education Supervisor Salary	94,119	95,000	83,956
3	02-111-2214	Special Program Salary	8,414	-	6,872
4	02-111-2219	Other Educational Salaries	-	-	-
5	02-112-2252	Librarian Salaries	49,421	50,770	52,170
6	02-113-2211	Counselors	299,910	254,790	268,790
7	02-114-2211	Secretarial Salaries	26,816	26,816	27,316
8	02-210-2200	Group Insurance	71,122	60,983	52,808
9	01-220-2200	Social Security	481	1,800	1,800
10	02-225-2200	Medicare Tax	9,939	15,320	14,119
11	02-231-2200	Teachers' Retirement System	167,439	173,384	184,003
12	02-233-2200	ORP Retirement	-	-	-
13	02-250-2200	Unemployment Compensation	-	-	-
14	02-260-2200	Workmen's Compensation	-	-	-
15	02-270-2200	Health Benefits	102,254	105,000	110,775
16	02-280-2200	Severance Pay	-	5,000	5,000
17	02-323-2290	Contributions	-	-	-
18	02-582-2211	Elementary and Secondary Travel	3,580	6,500	6,500
19	02-582-2212	Gifted Travel	2,580	3,800	3,800
20	02-582-2214	Special Education Travel	-	-	-
21	02-582-2219	Other Education Travel	1,431	2,500	2,500
22	02-610-2252	Library Materials and Supplies	3,003	1,000	1,000
23	02-640-2252	Library Books and Periodicals	-	5,000	5,000
24	02-233-2200	Employee Retirement	-	-	-
25	02-150-2231	Stipend Pay	631,700	98,872	92,000
26	02-150-2232	Stipends-After School Detention	18,068	20,000	20,000
27	02-150-2233	Stipends-ESYP	-	-	7,525
28	02-610-2261	Internet Materials	-	-	-
29	02-610-2290	Technology Supplies	-	-	-
30	02-630-2230	Staff Training Refreshments	-	-	-
31	02-641-2252	Library Books	-	-	
32	02-644-2252	Library Periodicals	-	435	435
33	02-730-2211	3-5 Supervisor Equipment	-	-	-
34	02-730-2213	Instructional Supervisor Equipment	-	-	-
35	02-730-2217	Accountability Director Equipment	-	-	-
36	02-730-2218	Secondary Supervisor Equipment	-	-	-
37	02-730-2219	Middle School Director Equipment	-	-	-
38	02-730-2252	Library Equipment	-	-	-
39	02-730-2260	CBT Equipment	-	-	-
40	02-730-2261	Internet Equipment	-	-	-
41	02-730-2290	Technology Equipment	-	-	-
42	02-810-2215	PreK Coordinator Dues	-	-	-
43	02-810-2217	Accountability Director Dues	-	-	-

Avoyelles Parish School Board
General Fund Budget
Instructional Staff Support Expenditures
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
44	02-810-2218	Secondary Supervisor Dues	-	-	-
45	02-810-2219	Middle School Director Dues	-	-	-
46	02-810-2290	Technology Dues	-	-	-
		Total Instructional Staff Services	**$ 1,661,046**	**$ 1,098,143**	**$ 1,119,542**

Avoyelles Parish School Board
General Fund Budget
General Administration Function
Fiscal Year 2019-20

General Administration Description

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

General Administration Goals

* The Board's goal is to develop policies and procedures that demand the highest standards of excellence possible with the focus on the student. His or her education is the central concern of the Board's policies and administrative regulations. The Board shall also provide for the construction of a sufficient number of school buildings to meet the demands of present and future student enrollments and, in doing so, provide the highest type of educational environment for students at the lowest expenditure of tax dollars.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
School Board Member	9	9	9	0
Superintendent/Asst. Superintendent	2	2	2	0
Superintendent Secretary	1	1	1	0
Sales Tax Collector	1	1	1	0
Sales Tax Secretary	1	1	1	0
Total Positions	14	14	14	0

Avoyelles Parish School Board
General Fund Budget
General Administration Expenditures
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-111-2311	School Board Member Salaries	52,738	61,400	65,900
2	02-111-2315	Officials/Administrators	-	200	200
3	02-114-2315	Clerical	29,667	31,938	32,938
4	02-111-2321	Superintendent Salaries	108,261	108,231	109,301
5	02-114-2321	Superintendent Secretarial Salaries	32,090	32,490	33,090
6	02-111-2324	Assistant Superintendent Salary	97,845	88,019	89,019
	02-111-2329	Other Administrative Salaires	93,288	103,191	109,301
7	02-210-2300	Group Insurance	47,608	47,153	60,576
8	02-220-2300	Social Security	3,253	3,787	4,088
9	02-225-2300	Medicare Tax	5,362	5,671	5,823
10	02-231-2300	Teachers' Retirement	84,397	99,071	107,476
11	02-270-2300	Health Benefits	114,634	111,070	113,940
12	02-280-2300	Severance Pay	10,109	9,000	9,000
13	02-582-2311	Travel School Board Members	7,911	10,000	10,000
14	02-313-2315	Pension Fund	18,710	16,000	16,000
15	02-316-2314	Elections	-	20,000	17,570
16	02-314-2315	Pension Fund-Operating and Maintenance	17,779	20,000	20,000
17	02-332-2311	Legal Services	109,794	110,000	110,000
18	02-333-2311	Audit Services	23,500	25,000	25,000
19	02-521-2311	Liability Insurance	200,424	215,000	250,000
20	02-524-2311	Errors and Omissions	30,195	35,000	35,000
21	02-525-2311	Faithful Performance Bonds	1,406	4,500	4,500
22	02-540-2311	Publishing Board Minutes	27,140	27,300	27,300
23	02-582-2321	Administrative and Secretarial Travel	5,853	6,000	6,000
24	02-582-2315	Sales Tax Travel	-	1,500	1,500
25	02-582-2324	Assistant Superintendent Travel	3,862	4,800	4,800
26	02-610-2315	Sales Tax Supplies	519	2,000	2,000
27	02-810-2311	Other Board of Education Expenses	-	50,000	-
		Total General Administration	**$ 1,126,345**	**$ 1,248,321**	**$ 1,270,322**

Avoyelles Parish School Board
General Fund Budget
School Administration Function
Fiscal Year 2019-20

School Administration Description

* Activities concerned with overall administrative responsibility for a school. This includes supervision and maintenance of school records and the coordination of instructional activities.

School Administration Goals

* To insure planning, organization, and implementation of all educational and supportive activities of the school, and to provide a school environment that is conducive to a good teaching/learning process.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Principal	9	9	9	-
Assistant Principal	9	10	10	-
Administrative Assistants	2	3	1	(2.00)
School Secretary	14	14	14	-
Curriculum Coord/Dean of Students	1	5	3	(2.00)
Total Positions	35	41	37	(2.00)

Avoyelles Parish School Board
General Fund Budget
School Administration Expenditures
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2018-19
1	02-111-2410	Principal Salaries	773,368	775,101	672,733
2	02-111-2420	Assistant Principal Salaries	534,947	651,876	704,325
3	02-119-2400	Administrative Assistant Salaries	-	-	-
4	02-114-2400	School Secretary Salaries	268,738	275,000	299,752
5	02-124-2400	Substitute Salaries	12,046	9,000	8,000
6	02-140-2400	Sabbatical Leave	-	-	-
7	02-210-2400	Group Insurance	228,970	251,315	254,003
8	02-220-2400	Social Security	733	2,127	400
9	02-225-2400	Medicare Tax	21,045	29,753	25,819
10	02-231-2400	Teachers' Retirement System	419,517	450,929	407,012
11	02-233-2400	School Employees Retirement	-	-	-
12	02-250-2400	Unemployment Compensation	-	-	-
13	02-260-2400	Workmen's Compensation	-	-	-
14	02-270-2400	Health Benefits	409,017	410,000	432,550
15	02-280-2400	Severance Pay	-	-	10,000
16	02-290-2400	Other Employee Benefits	-	-	-
17	02-530-2400	Telephone	8,869	12,000	12,000
18	02-550-2410	Printing	-	-	-
19	02-582-2400	Principal Travel	5,300	5,000	5,000
9	02-582-2420	Field Trips	-	-	-
21	02-582-2490	School Secretary Travel	-	-	-
22	02-583-2400	Payments in Lieu of Transportation	-	-	-
23	02-616-2410	Office Furniture	-	-	-
24	02-610-2490	Southern Association Supplies	-	-	-
25	02-730-2410	Office Equipment	-	-	-
26	02-810-2490	Southern Association Dues	-	-	-
		Total School Administration	**$ 2,682,550**	**$ 2,872,101**	**$ 2,831,594**

Avoyelles Parish School Board
General Fund Budget
Business Services Function
Fiscal Year 2019-20

Business Services Description

* 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.

Business Service Goals

* To provide leadership in developing, implementing, and maintaining the highest standards possible in the area of sound fiscal management. It is also a goal for the budget to be presented as a policy document, a financial plan, an operations guide, and a communications device.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Director of Business Services	1	1	1	-
Purchasing Agent	0	0	0	-
Grants / Accounting Manager	1	1	1	-
Accountant	0	0	0	-
Business Clerk	3	3	3	-
Payroll Clerk	1	1	1	-
Warehouse Clerk	0	0	0	-
Accounts Payable Clerk	1	1	1	
Total Positions	7	7	7	-

Avoyelles Parish School Board
General Fund Budget
Business Administration Expenditures
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-111-2511	Administrative Salaries	92,564	92,489	93,489
2	02-114-2510	Business Clerk Salaries	132,588	135,464	138,464
3	02-119-2510	Other Salaries	-	-	-
4	02-280-2500	Severence Pay	-	-	-
5	02-210-2500	Group Insurance	59,508	50,631	60,775
6	02-220-2500	Social Security	-	-	-
7	02-225-2500	Medicare Tax	4,727	5,336	5,460
8	02-231-2500	Teachers' Retirement System	92,638	92,020	91,531
9	02-233-2500	School Employees Retirement	6,370	6,462	6,932
10	02-270-2500	Health Benefits	75,345	70,872	74,770
11	02-250-2500	Unemployment Insurance	-	-	-
12	02-430-2510	Repairs and Maintenance	10,831	-	12,000
13	02-530-2510	Telephone and Postage/Printing	-	-	-
14	02-582-2510	Business Clerk Travel	10,484	11,000	11,000
	02-550-2540	Printing Supplies	-	16,000	16,000
15	02-610-2510	Office Supplies	26,065	30,000	30,000
16	02-730-2510	Equipment	-	12,000	-
17	02-118-2510	Degreed Professionals Fiscal	140,163	139,762	142,162
		Total Business Services	**$ 651,283**	**$ 662,036**	**$ 682,583**

Avoyelles Parish School Board
General Fund Budget
Maintenance of Plant Function
Fiscal Year 2019-20

Maintenance of Plant Description

* 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.

Maintenance of Plant Goals

* To provide safe and clean facilities conducive to teaching and learning.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Maintenance Supervisor	1	1	1	-
Building Manager	0	0	0	-
Maintenance Secretary	1	1	0.5	(0.50)
Custodian	22	21	21	-
Ground Crew	0	0	0	-
Maintenance Personnel	0	0	0	-
Total Positions	24	23	22.5	-0.5

Avoyelles Parish School Board
General Fund Budget
Maintenance of Plant Expenditures
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-114-2610	Administrative and Secretarial Salaries	26,816	26,916	-
2	02-115-2620	Sub-Custodian Salaries	-	-	-
3	02-116-2620	Custodian Salaries	528,610	525,000	475,192
4	02-117-2620	Maintenance Personnel Salaries	-	-	-
5	02-124-2600	Substitute Salaries	21,605	25,200	62,200
6	02-123-2620	Substitute Employee Operating	-	-	-
7	02-150-2620	Maintenance Stipends	-	-	-
8	02-210-2600	Group Insurance	136,092	120,638	113,259
9	02-220-2600	Social Security	1,194	6,500	4,500
10	02-225-2600	Medicare Tax	7,740	15,146	7,428
11	02-231-2600	Teachers' Retirement System	7,349	8,000	8,000
12	02-233-2600	School Employees' Retirement	140,839	150,700	138,027
13	02-250-2600	Unemployment Compensation	-	-	-
14	02-260-2600	Workmen's Compensation	-	-	-
15	02-270-2600	Health Benefits-Retirees	258,327	260,000	274,300
16	02-280-2600	Severance Pay	18,888	20,000	20,000
17	02-290-2600	Other Employee Benefits	-	-	-
18	02-411-2620	Water/Sewer	-	-	-
19	02-430-2620	Repairs to Buildings	10,823	15,000	15,000
20	02-430-2630	Upkeep of Grounds	-	-	-
21	02-430-2640	Repairs to Equipment	-	-	-
22	02-430-2650	Repairs to Vehicles	-	3,500	4,400
23	02-442-2640	Rental of Equipment and Vehicles	11,837	12,000	12,000
24	02-582-2600	Travel Expense Reimbursement	16,712	18,000	18,000
25	02-522-2620	Property Insurance	204,132	210,000	210,000
26	02-530-2620	Telephone	1,268	1,000	1,000
27	02-523-2650	Insurance	-	-	-
28	02-610-2600	Materials and Supplies	85,500	86,000	86,000
	02-626-2600	Gasoline		-	-
29	02-621-2620	Natural Gas	-	-	-
30	02-622-2620	Electricity	-	-	-
31	02-730-2600	Maintenance Equipment	-	-	-
32	02-730-2620	Custodian Equipment	-	-	-
33	02-730-2630	Lawn Care Equipment	-	-	-
34	02-730-2660	School Security Equipment	-	-	-
35	02-732-2600	Maintenance Vehicles	-	-	-
		Total Maintenance of Plant	**$ 1,477,732**	**$ 1,503,600**	**$ 1,449,306**

Avoyelles Parish School Board
General Fund Budget
Student Transportation Services Function
Fiscal Year 2019-20

Student Transportation Services Description

* 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.

Student Transportation Service Goals

* To operate an effective transportation system that will be safe, adequate and suitable for all students.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Transportation Supervisor	0.5	1	1	-
Transportation Secretary	1	1	0.5	-
Special Education Bus Aide	9	10	9	(1.00)
Board Owned Bus Driver	66	59	59	-
Contracted Bus Driver	0	0	0	-
Special Ed Board Owned Bus Driver	9	9	9	-
Special Ed Contract Bus Driver	0	0	0	-
Total Positions	85.5	80	78.5	(1.00)

Avoyelles Parish School Board
General Fund Budget
Pupil Transportation Expenditures
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-111-2710	Administrative and Secretarial Salaries	85,545	85,585	87,213
2	02-114-2710	Clerical/Secretarial Salaries	26,816	26,816	27,316
3	02-115-2732	Special Ed Bus Aide Salaries	156,831	162,881	132,885
4	02-116-2721	Bus Driver Salaries	1,112,309	1,160,913	1,339,594
5	02-116-2731	Special Ed Bus Driver Salaries	167,746	185,947	185,947
6	02-117-2723	Skilled Craft Vehicle Servicing	16,000	16,000	16,000
7	02-123-2721	Substitute Salaries	56,444	59,000	106,600
8	02-123-2731	Special Ed Substitute Salaries	73,626	69,000	115,920
9	02-150-2700	Stipends	153,902	184,000	139,000
10	02-210-2700	Group Insurance	468,903	437,870	447,596
11	02-220-2700	Social Security	16,770	5,064	5,064
12	02-225-2700	Medicare Tax	22,903	44,267	58,635
13	02-231-2700	Teachers' Retirement System	2,079	-	-
14	02-233-2700	School Employees Retirement	342,251	350,504	360,599
15	02-250-2700	Unemployment Compensation	-	-	-
16	02-260-2700	Workmen's Compensation	133,127	133,127	133,127
17	02-270-2700	Health Benefits	672,725	675,000	712,125
18	02-280-2700	Severance Pay	-	15,000	12,500
19	02-319-2720	CDL Fees	-	-	-
20	02-320-2720	Transportation Data Processing	-	-	-
21	02-335-2720	Medical Examinations	-	-	-
22	02-339-2720	Drug Testing	-	-	-
23	02-300-2710	Contracted Services	9,221	13,000	13,000
24	02-430-2710	Road Repairs and Bus Inspections	-	-	-
25	02-430-2721	Regular Ed Transportation Repairs	402,012	500,000	450,000
26	02-430-2731	Special Ed Transportation Repairs	44,769	45,000	45,000
27	02-530-2721	Telephone and Postage	4,363	8,000	8,000
28	02-523-2721	Fleet Insurance	312,706	313,000	313,000
29	02-550-2720	Transportation Printing	-	-	-
30	02-582-2710	Transportation Travel Reimbursement	3,303	3,000	3,000
31	02-583-2721	Operational Allowance	-	-	-
32	02-523-2731	Fleet Insurance	34,485	37,000	37,000
33	02-626-2731	Transportation Services	31,767	12,500	12,500
34	02-610-2720	Regular Ed Transportation Supplies	7,316	8,000	8,000
35	02-610-2730	Special Ed Transportation Supplies	-	-	2,000
36	02-626-2721	Regular Ed Transportation Gasoline	285,898	350,000	350,000
37	02-730-2723	Special Ed Bus Gasoline	-	-	10,000
38	02-890-2731	Transportation Misc	-	-	-
39	02-730-2721	Transportation Equipment	95,432	-	-
40	02-732-2710	Transportation Truck	-	-	-
41	02-732-2720	Buses	-	-	-
42	02-732-2731	Special Education Bus	-	-	-
43	02-890-2731	Miscellaneous Expense Vehicles	-	-	-

Avoyelles Parish School Board
General Fund Budget
Pupil Transportation Expenditures
Fiscal Year 2019-20

Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
	Total Student Trans. Service	$ 4,739,249	$ 4,900,474	$ 5,131,621

Avoyelles Parish School Board
General Fund Budget
Central Services Function
Fiscal Year 2019-20

Central Services Description

* 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.

Central Service Goals

* To maintain a professional personnel recruitment, employment and separation system which supports the highest quality of educational programs.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
SIS Coordinator	1	1	1	0
Total Positions	1.00	1.00	1.00	-

Avoyelles Parish School Board
General Fund Budget
Central Services Expenditures
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-111-2840	SIS Coordinator	66,405	66,137	67,137
2	02-150-2830	Personnel Testing Stipends	-	-	-
3	02-210-2800	Group Insurance	6,339	6,082	-
4	02-225-2800	Medicare Tax	880	959	974
5	02-231-2800	Teachers' Retirement System	-	-	6,417
6	02-233-2800	LA. School Employee's Retirement	-	-	-
7	02-270-2800	Health Benefits	-	-	-
8	02-338-2830	Fingerprinting Services	-	-	-
9	02-340-2830	Personnel Purchased Services	-	-	-
10	02-540-2830	Personnel Advertising	-	-	-
11	02-582-2800	Administrative and Secretarial Travel	-	-	-
12	02-610-2830	Personnel Supplies	-	-	-
13	02-730-2830	Personnel Equipment	-	-	-
14	02-810-2830	Personnel Dues & Fees	-	-	-
		Total Central Services	**$ 73,624**	**$ 73,178**	**$ 74,528**

Avoyelles Parish School Board
General Fund Budget
Food Service Operations
Fiscal Year 2019-20

Food Services Description

* Expenditures encumbered by the general fund relative to food service operations.

Food Service Goals

* To maintain a professional personnel recruitment, employment and separation system which supports the highest quality of educational programs.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
N/A	0	0	0	-
Total Positions	-	-	-	-

Avoyelles Parish School Board
General Fund Budget
Food Services Expenditures
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-111-3100	Food Service Supervisor Salary	-	-	-
2	02-116-3100	Service Workers/Sales Tax Supplement	-	-	-
3	02-121-3100	Others	-	-	-
4	02-122-3100	Seasonal Employee Food Services	-	-	-
5	02-230-3100	Social Security	-	-	-
6	02-225-3100	Medicare Tax	-	-	-
7	02-231-3100	LA Teachers Retirement	-	-	-
8	02-270-3100	Health Benefits	414,399	420,000	443,100
9	02-430-3100	Repair and Maintenance Services	-	-	-
10	02-540-3100	Personnel Advertising	-	-	-
11	02-582-3100	Administrative and Secretarial Travel	-	-	-
12	02-610-3100	Personnel Supplies	-	-	-
13	02-730-3100	Personnel Equipment	-	-	-
14	02-810-3100	Personnel Dues & Fees	-	-	-
		Total Food Service	**$ 414,399**	**$ 420,000**	**$ 443,100**

Avoyelles Parish School Board
General Fund Budget
Enterprise Operations
Fiscal Year 2019-20

Enterprise Description

* Expenditures encumbered by the general fund relative to enterprise operations.

Enterprise Operations Goals

* To provide for extra expenditures such as salaries for food preservation employees.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Principal	0	0	0	-
Assistant Principal	0	0	0	-
Administrative Assistants	0	0	0	-
School Secretary	0	0	0	-
Total Positions	-	-	-	-

Avoyelles Parish School Board
General Fund Budget
Enterprise Operations Expenditures
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-119-3200	Other Salaries	-	-	-
2	02-233-3200	School Employees Retirement	-	-	-
3			-	-	-
		Total Enterprise	$ -	$ -	$ -

Avoyelles Parish School Board
General Fund Budget
Community Service Operations
Fiscal Year 2019-20

Community Service Operations Description

* Expenditures encumbered by the general fund relative to community operations such as 4-H.

Community Service Operations Goals

* To provide for extra expenditures such as salaries for 4-H employees that serve our students.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
N/A	0	0	0	-
Total Positions	-	-	-	-

Avoyelles Parish School Board
General Fund Budget
Community Service Operations Expenditures
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-121-3300	State Mandated Raise	-	-	-
2	02-116-3300	Service Workers/Sales Tax Supplement	-	-	-
3	02-119-3300	Others-4-H Salaries	17,244	17,244	17,244
4	02-225-3300	Medicare Tax	-	-	-
5	02-231-3300	Teachers' Retirement System	-	-	-
6	02-260-3300	Workmen's Compensation	-	-	-
7	02-270-3300	Health Benefits	-	-	-
8	02-338-3300	Fingerprinting Services	-	-	-
9	02-430-3300	Repair and Maintenance Services	-	-	-
10	02-540-3300	Personnel Advertising	-	-	-
11	02-582-3300	Administrative and Secretarial Travel	-	-	-
12	02-610-3300	Personnel Supplies	-	-	-
13	02-730-3300	Personnel Equipment	-	-	-
14	02-810-3300	Personnel Dues & Fees	-	-	-
		Total Central Services	$ 17,244	$ 17,244	$ 17,244

Avoyelles Parish School Board
General Fund Budget
Facility Acquisition & Construction Function
Fiscal Year 2019-20

Facility Acquisition & Construction Description

* Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

Facility Acquisition & Construction Goals

* To provide safe and clean facilities conducive to teaching and learning.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
There are no full time or part-time employees paid in this area.				
Total Positions				

Avoyelles Parish School Board
General Fund Budget
Facility Acquisition & Construction Expenditures
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-450-4500	Construction Services	-	-	-
2	02-300-4700	Purchased Professional Services	-	-	-
3	01-730-4100	Equipment	-	-	-
		Total Facility Acquisition	$ -	$ -	$ -

Avoyelles Parish School Board
General Fund Budget
Other Sources & Uses of Funds
Fiscal Year 2019-20

Other Sources of Funds Description

* 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 one fund to another such as:

* Indirect Cost - The transfer of funds from federal grants to the general fund for those indirect costs which are not readily identifiable but are nevertheless incurred for the joint benefit of the Board. FY 2019-20 indirect cost rate is 12.2191%.

Operating Transfer In -

Transfers in total for 2019-20	$ 890,475

Other Uses of Funds Description

* 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 such as:

* Operating Transfers Out -

Transfers to compensated absences fund are budgeted at $	-
Transfers to workers compensation fund are budgeted at	300,000
Transfer to food service and other funds are budgeted to be	1,927,563

Avoyelles Parish School Board
General Fund Budget
Other Sources of Funds & Other Uses of Funds
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-5210	Indirect Cost-Federal	467,646	467,646	467,646
2	02-5211	Transfer In - One Time-Group Benefits	-	-	-
3	02-5225	Operating Transfers In	407,033	526,340	342,819
4	02-5226	Other Transfers In-Lasas	80,010	80,010	80,010
5	02-5400	Bus Lease - Principal	-	-	-
6	02-5310	Sale of Junk	-	-	-
7			-	-	
		Total Other Sources of Funds	**$ 954,689**	**$ 1,073,996**	**$ 890,475**
8	02-931-5200	Operating Transfers Out-Workers Comp	100,000	400,000	300,000
9	02-930-5200	Operating Transfers Out-Erate Fund	300,000	300,000	250,000
10	02-930-5200	Operating Transfers Out-Nursing Fund	489,796	300,000	50,000
11	02-932-5200	Operating Transfers Out-Food Service/Other	1,581,074	1,211,084	1,677,563
		Total Other Uses of Funds	**$ 2,470,870**	**$ 2,211,084**	**$ 2,277,563**

Avoyelles Parish School Board
General Fund Budget
Fund Balance
Fiscal Year 2019-20

Fund Balance Description

* Resources remaining from prior years which are available to be budgeted in the current year are called the Fund Balance. The designation of the fund balance indicates tentative plans for financial resource utilization in future periods. It is as follows:

  Undesignated Fund Balance - This reserve is not designated for any specific purpose.

  Designated Fund Balance - See below.

Avoyelles Parish School Board
General Fund Budget
Beginning Fund Balances & Ending Fund Balances
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
	02-770	Undesignated Fund Balance	7,958,404	10,109,197	9,780,253
2	02-780	Additional Fund Balance Carryover	-	-	-
3	02-781	Group Medical Self Funded Reserve	-	-	-
4	02-782	Property & Casualty Reserve	-	-	-
5	02-783	Transportation Reserve	250,000	-	-
6	02-784	Severance Pay Reserve	-	-	-
7	02-785	Workmen's Compensation Reserve	200,000	-	-
8	02-786	Technology Reserve	-	-	-
9	02-787	Education Excellence Reserve	2,100,000	-	-
10	02-788	OPEB Contribution	250,000	-	-
		Beginning Fund Balance	**$ 10,758,404**	**$ 10,109,197**	**$ 9,780,253**
11	02-770	Undesignated Fund Balance	10,109,197	9,780,253	7,183,072
12	02-780	Group Medical Minimum Premium Reserve			
13	02-781	OPEB Contribution Reserve			
14	02-782	Property & Casualty Reserve			
15	02-783	Transportation Reserve			
16	02-784	Severance Pay Reserve			
17	02-785	Workmen's Compensation Reserve			
18	02-786	Technology Reserve			
19	02-787	Education Excellence Reserve			
20	02-788	Bus Driver Liability Insurance Reserve			
		Ending Fund Balance	**$ 10,109,197**	**$ 9,780,253**	**$ 7,183,072**

Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2019-20

Supplemental Information

Estimated Revenues:

Local	$ 7,272,186	
Transfers in	1,200,300	
Total Revenues		$ 8,472,486

Estimated Expenditures:

Expenditures	8,605,590	
Total Expenditures		8,605,590

Estimated Excess Revenue	$ (133,104)
Estimated Fund Balance 6/30/19	$ 8,110,375
Estimated Fund Balance 6/30/20	$ 7,977,271

Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2019-20

Sales Tax Fund

Estimated Revenues:

Tax Collection	$ 4,469,288	
Interest	4,000	
Collection Fees	83,000	
Audits	25,000	
Total		$ 4,581,288

Estimated Expenditures:

Salaries	$ 3,395,578	
Employer Teacher Retirement	372,838	
Employer Sch Empl Retirement	43,000	
Cost of Collection	130,000	
Employer Hospitalization	295,740	
Severence Pay	85,000	
Bus Driver Liability Insurance	3,000	
Retiree Health Insurance	120,000	
Other Extra Pay:		
Music Teacher	7,200	
Coaches	54,975	
Asst Principal	73,957	
Total		4,581,288

Estimated Excess Revenue	-
Estimated Fund Balance 6/30/19	2,339,476
Estimated Fund Balance 6/30/20	$ 2,339,476

Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2019-20

1/4 Cent Sales and Advalorem Tax Fund 2011

Estimated Revenues:

Sales Tax Collections	$ 1,104,510		
Ad Valorem Tax Collections	$ 1,369,132		
Interest	-		
Collection Fees	-		
Audits	-		
Total		$	2,473,642

Estimated Expenditures:

Salaries	$ 1,958,780	
Employer Teacher Retirement	274,720	
Employer Sch Empl Retirement	161,500	
Cost of Collection	5,000	
Employer Hospitalization	73,642	
Severence Pay	-	
Bus Driver Liability Insurance	-	
Retiree Health Insurance	-	
Total		2,473,642

Estimated Excess Revenue	-
Estimated Fund Balance 6/30/19	-
Estimated Fund Balance 6/30/20	$ -

General Fund Budget
Supplemental Information General Fund
Fiscal Year 2019-20

Workers Compensation Fund

Revenues:

Interest	$ 600	
Transfers In	400,000	
Total		$ 400,600

Estimated Expenditures:

Workers's Comp Expenses	$ 400,600	
Total		400,600

Estimated Excess Revenue	-
Estimated Fund Balance 6/30/19	300,000
Estimated Fund Balance 6/30/20	$ 300,000

Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2019-20

Reserve for Compensated Absences

Estimated Revenues:		
Transfers In	$ -	
Total Revenues		-
Estimated Expenditures:		
Annual Leave Payments	50,000	
Total Expenditures		50,000
Estimated Excess Revenue		(50,000)
Estimated Fund Balance 6/30/19		$ 655,000
Estimated Fund Balance 6/30/20		$ 605,000

Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2019-20

Reserve for Group Benefits

Estimated Revenues:

Retiree Collections	$ -	
Total Revenues		-

Estimated Expenditures:

Premium Payments/Transfers	-	
Total Expenditures		-

Estimated Excess Revenue	-
Estimated Fund Balance 6/30/19	$ 83,552
Estimated Fund Balance 6/30/20	$ 83,552

Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2019-20

Reserve Fund

Estimated Revenues:

Interest	$ 1,000	
Transfers In	-	
Total Revenues		1,000

Estimated Expenditures:

Repairs	150,000	
Total Expenditures		150,000

Estimated Excess Revenue	(149,000)
Estimated Fund Balance 6/30/19	$ 1,045,169
Estimated Fund Balance 6/30/20	$ 896,169

Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2019-20

Utility Reserve Fund

Estimated Revenues:

Interest	$ 1,000	
Transfers In	800,000	
Total Revenues		801,000

Estimated Expenditures:

Utilities	801,000	
Total Expenditures		801,000

Estimated Excess Revenue	-
Estimated Fund Balance 6/30/19	$ 292,831
Estimated Fund Balance 6/30/20	$ 292,831

Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2019-20

FFA Fund

Estimated Revenues:

Interest	$ 2,906	
Earnings from Real Property	100,000	
Total Revenues		102,906

Estimated Expenditures:

Instructional Costs	120,000	
Total Expenditures		120,000

Estimated Excess Revenue	(17,094)
Estimated Fund Balance 6/30/19	$ 550,000
Estimated Fund Balance 6/30/20	$ 532,906

Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2019-20

Food Preservation Fund

Estimated Revenues:		
Cutting and Wrapping	$ -	
Transfers in	300	
Total Revenues		$ 300
Estimated Expenditures:		
Travel Exp	-	
Food Pres Salaries	-	
FICA	-	
Medicare	-	
Workers Comp	-	
Supplies	-	
Telephone	-	
Equip Repair		
Utilities	300	
Total Expenditures		300
Estimated Excess Revenue		-
Estimated Fund Balance 6/30/19		$ -
Estimated Fund Balance 6/30/20		$ -

Avoyelles Parish School Board
General Fund Budget
Supplemental Information General Fund
Fiscal Year 2019-20

Oil Leases-State and Local

Estimated Revenues:

Interest	$ 82,750	
Transfers In	-	
Total Revenues		82,750

Estimated Expenditures:

Transfers Out	-	
Total Expenditures		-

Estimated Excess Revenue	82,750
Estimated Fund Balance 6/30/19	$ 2,846,904
Estimated Fund Balance 6/30/20	$ 2,929,654

Avoyelles Parish School Board
General Fund Budget
Supplemental Course Allocation
Fiscal Year 2019-20

Supplemental Course Allocation

Funding included in Level 4 of the Minimum Foundation Program (MFP) which provides for the cost of secondary course choices specifically approved by the State Board of Elementary and Secondary Education. For each city and parish school system and other public school, the allocation shall equal the number of students enrolled in grades 7 - 12 as of February 1 each year multiplied by $35 per pupil.

SCA Goals

To provide additional funding for secondary course choices approved by BESE.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
	0	0	0	0
Total Positions	-	-	-	-

Avoyelles Parish School Board
General Fund Budget
SCA
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-111-2840	Miscellaneous	-	-	-
2	02-150-2830	Personnel Testing Stipends	-	-	-
3	02-210-2800	Group Insurance	-	-	-
4	02-225-2800	Medicare Tax	-	-	-
5	02-231-2800	Teachers' Retirement System	-	-	-
6	02-233-2800	LA. School Employee's Retirement	-	-	-
7	02-270-2800	Health Benefits	-	-	-
8	02-338-2830	Fingerprinting Services	-	-	-
9	02-340-2830	Personnel Purchased Services	-	-	-
10	02-540-2830	Secondary Courses/Tuition	179,914	138,709	137,234
11	02-582-2800	Administrative and Secretarial Travel	-	-	-
12	02-610-2830	Personnel Supplies	-	-	-
13	02-730-2830	Personnel Equipment	-	-	-
14	02-810-2830	Personnel Dues & Fees	-	-	-
		Total Central Services	$ 179,914	$ 138,709	$ 137,234

Avoyelles Parish School Board
General Fund Budget
Career Development Allocation
Fiscal Year 2019-20

Career Development Allocation

Funding is provided to support the development of technical courses required for statewide credentials in city and parish school systems and other public schools. The allocation is based on six percent (6%) of the MFP State and Local Base Cost Per Pupil to determine the Career Development Per Pupil Amount. The Career Development Per Pupil Amount will be provided for each qualifying student course enrollment in grades 9 through 12.

CDF Goals

To provide materials and equipment and teacher credentialing and training to attain a statewide industry-based credential for high school students.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
	0	0	0	0
Total Positions	-	-	-	-

Avoyelles Parish School Board
General Fund Budget
Career Development Allocation
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-111-2840	Miscellaneous	-	-	-
2	02-150-2830	Personnel Testing Stipends	-	-	-
3	02-210-2800	Group Insurance	-	-	-
4	02-225-2800	Medicare Tax	-	-	-
5	02-231-2800	Teachers' Retirement System	-	-	-
6	02-233-2800	LA. School Employee's Retirement	-	-	-
7	02-270-2800	Health Benefits	-	-	-
8	02-338-2830	Fingerprinting Services	-	-	-
9	02-340-2830	Personnel Purchased Services	-	-	-
10	02-540-2830	Secondary Courses/Tuition	-	-	-
11	02-582-2800	Administrative and Secretarial Travel	-	-	-
12	02-610-2830	Instructional Supplies	88,298	152,082	108,322
13	02-730-2830	Personnel Equipment	-	-	-
14	02-810-2830	Personnel Dues & Fees	-	-	-
		Total Central Services	**$ 88,298**	**$ 152,082**	**$ 108,322**

Avoyelles Parish School Board
General Fund Budget
High Cost Services
Fiscal Year 2019-20

High Cost Services Allocation

An allocation is provided to city, parish, and other public school sytems that document prior year cost of services for a specific student that exceeds three times the most recent state average total expenditure per pupil amount.

HCA Goals

To provide financial assistance to public schools to assists with specific student needs.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
	0	0	0	0
Total Positions	-	-	-	-

Avoyelles Parish School Board
General Fund Budget
High Cost Services Allocation
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-111-2840	Miscellanous	-	-	-
2	02-150-2830	Personnel Testing Stipends	-	-	-
3	02-210-2800	Group Insurance	-	-	-
4	02-225-2800	Medicare Tax	-	-	-
5	02-231-2800	Teachers' Retirement System	-	-	-
6	02-233-2800	LA. School Employee's Retirement	-	-	-
7	02-270-2800	Health Benefits	-	-	-
8	02-338-2830	Fingerprinting Services	-	-	-
9	02-340-2830	Personnel Purchased Services	-	-	-
10	02-540-2830	Secondary Courses/Tuition	-	-	-
11	02-582-2800	Administrative and Secretarial Travel	-	-	-
12	02-610-2830	Instructional Supplies	36,433	70,755	70,755
13	02-730-2830	Personnel Equipment	-	-	-
14	02-810-2830	Personnel Dues & Fees	-	-	-
		Total Central Services	**$ 36,433**	**$ 70,755**	**$ 70,755**

Avoyelles Parish School Board
General Fund Budget
CTE 1%
Fiscal Year 2019-20

CTE 1%

An allocation is provided to city, parish, and other public school sytems for students enrolled in Career Tech courses

CTE 1% Goals

To provide financial assistance to public schools to assists with specific student career tech classes

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
	0	0	0	0
Total Positions	-	-	-	-

Avoyelles Parish School Board
General Fund Budget
CTE 1% Allocation
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	02-111-2840	Miscellaneous	-	-	-
2	02-150-2830	Personnel Testing Stipends	-	-	-
3	02-210-2800	Group Insurance	-	-	-
4	02-225-2800	Medicare Tax	-	-	-
5	02-231-2800	Teachers' Retirement System	-	-	-
6	02-233-2800	LA. School Employee's Retirement	-	-	-
7	02-270-2800	Health Benefits	-	-	-
8	02-338-2830	Fingerprinting Services	-	-	-
9	02-340-2830	Personnel Purchased Services	-	-	-
10	02-540-2830	Secondary Courses/Tuition	-	-	-
11	02-582-2800	Administrative and Secretarial Travel	-	-	-
12	02-610-2830	Instructional Supplies	76,441	57,483	-
13	02-730-2830	Personnel Equipment	-	-	-
14	02-810-2830	Personnel Dues & Fees	-	-	-
		Total Central Services	$ 76,441	$ 57,483	$ -

Avoyelles Parish School Board
Special Revenue Fund Budget
Virtual School
Fiscal Year 2019-20

Virtual School Description

Funded by private tuition .

Virtual School Goals

To provide instruction by certified teachers for students through virtual means.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2015-16	Budget 2018-19	Budget 2019-20	Increase + Decrease -
No employees- stipends paid only	0	0	0	0
Total Positions	0	0	0	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Virtual School
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	25-4543	Revenues	32,705	28,945	29,000
2	25-4544	Other	-	-	-
		Total Revenues	**$ 32,705**	**$ 28,945**	**$ 29,000**
3	25-112-1510	Salaries	-	-	-
4	25-123-1500	Substitute Salaries	-	-	-
5	25-150-1510	Stipends	27,450	24,000	24,000
6	25-210-1500	Group Insurance	-	-	-
7	25-220-1500	Social Security	-	-	-
8	25-225-1500	Medicare Tax	398	200	200
9	25-231-1500	Teachers' Retirement System	7,000	4,560	4,560
10	25-430-1100	Repairs and Maintenance	-	-	-
11	25-320-1510	Purchased Educational Services	-	-	-
12	25-530-1510	Telephone & Postage	-	-	-
13	25-810-2255	Travel Expense Reimbursement	-	-	-
14	25-610-1510	Materials and Supplies	-	-	-
15	25-730-1510	Equipment	-	-	-
		Total Special Programs	**$ 34,848**	**$ 28,760**	**$ 28,760**
		Total Expenditures	**$ 34,848**	**$ 28,760**	**$ 28,760**
16	25-933-5200	Indirect Cost Paid	-	-	-
		Total Other Uses of Funds	**$ -**	**$ -**	**$ -**
		Net Change in Fund Balance	**$ (2,143)**	**$ 185**	**$ 240**
		Beginning Fund Balance	(599)	(2,742)	(2,557)
		Ending Fund Balance	(2,742)	(2,557)	(2,317)

Avoyelles Parish School Board
Special Revenue Fund

Avoyelles Parish School Board
Special Revenue Fund
Fiscal Year 2019-20

Budget Summary by Function

Revenues	**Actual 2017-18**	**Budget 2018-19**	**Budget 2019-20**	**Percent of Change**
Local Revenues	2,967,258	2,960,517	3,032,958	2.40%
State Revenues	4,049,604	4,486,310	4,095,978	-8.70%
Federal Revenues	9,971,711	11,268,324	10,055,800	-10.80%
Total Revenues	$16,988,573	$18,715,151	$17,184,736	-8.20%
Expenditures				
Regular Education	$ 1,388,760	$ 1,141,747	$ 1,563,715	
Special Education	823,931	1,126,065	841,128	-25.30%
Vocational Programs	524,654	623,543	512,372	-17.80%
Other Instructional	-	-	-	#DIV/0!
Special Programs	4,185,886	5,539,519	4,039,707	-27.10%
Adult Education	106,608	121,558	101,760	-16.30%
Pupil Support Services	662,767	772,064	694,323	-10.10%
Instructional Staff	1,100,880	1,060,097	1,097,316	3.50%
General Administration	870,667	812,500	812,500	0.00%
Business Services	0	0	0	#DIV/0!
Maintenance of Plant	1,537,094	1,731,952	1,719,829	-0.70%
Student Transportation Services	18,274	18,000	18,000	0.00%
Food Service	3,700,080	3,889,717	3,985,463	2.50%
Community Service Oper	47,218	0	52,662	0.00%
Construction	$ -	$ -	$ -	0.00%
Total Expenditures	$ 14,966,820	$ 16,836,762	$ 15,438,774	-8.30%
Other Sources of Funds	1,020,270	856,490	616,490	0.00%
Other Uses of Funds	1,943,098	1,904,845	2,092,531	9.90%
Total Other Sources and Uses	(922,828)	(1,048,355)	(1,476,041)	40.80%
Net Change in Fund	$1,098,925	$830,034	$269,921	
Beginning Fund	3,737,908	4,836,833	5,666,867	17.20%
Ending Fund Balance	$4,836,833	$5,666,867	$5,936,787	4.80%

Individual Special Revenue Fund Budgets are shown later in this section.

Avoyelles Parish School Board
Special Revenue Fund
Fiscal Year 2019-20

Budget Summary by Object

Revenues	Actual 2017-18	Budget 2018-19	Budget 2019-20	Percent of Change
Local Revenues	2,967,258	2,960,517	3,032,958	2.40%
State Revenues	4,049,604	4,486,310	4,095,978	-8.70%
Federal Revenues	9,971,711	11,268,324	10,055,800	-10.80%
Total Revenues	$16,988,573	$18,715,151	$17,184,736	-8.20%
Expenditures				
Salaries	5,925,624	6,728,015	5,221,871	-22.40%
Employee Benefits	2,967,003	2,775,177	2,273,287	-18.10%
Purchased Professional Services	610,190	533,897	415,190	-22.20%
Purchased Property	1,191,962	1,392,134	1,282,524	-7.90%
Other Purchased	767,009	920,939	1,093,983	18.80%
Supplies	1,930,178	2,781,989	3,394,370	22.00%
Property	1,567,719	1,671,813	1,714,753	2.60%
Other Objects	7,136	32,796	42,796	30.50%
Total Expenditures	$ 14,966,820	$ 16,836,762	$ 15,438,774	-8.30%
Other Sources of Funds	1,020,270	856,490	616,490	-28.00%
Other Uses of Funds	1,943,098	1,904,845	2,092,531	9.90%
Total Other Sources and Uses	$ (922,828)	$ (1,048,355)	$ (1,476,041)	40.80%
Net Change in Fund	$1,098,925	$830,034	$269,921	
Beginning Fund	3,737,908	$4,836,833	$5,666,867	17.20%
Ending Fund Balance	$4,836,833	$5,666,867	$5,936,787	4.80%

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

Avoyelles Parish School Board
Special Revenue Fund
Fiscal Year 2019-20

Budget Summary by Grant or Total Revenue

The Special Revenue Fund is comprised of 30 individual funds. The chart shown provides a listing of each grant by total revenue for a 3 year period with % change from the current budget.

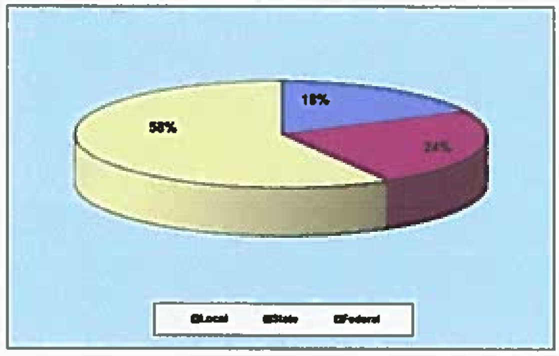
		Name of Fund (Fund Number)	Actual 2017-18	Current Budget 2018-19	Proposed Budget 2019-20	Percent of Change
1	1	Food Service (01)	3,528,722	3,586,099	3,556,215	-0.80%
2	4	Adult Basic Education (04)	110,318	123,850	106,000	-14.40%
3	5	Specl Maint Tax (05)	1,321,854	1,117,300	1,152,773	3.20%
4	6	1/2% Spec Sales Tax	2,208,339	2,255,466	2,290,644	1.60%
5	11	Title 1 - Local Ed. Agencies	2,580,138	3,420,705	2,961,149	-13.40%
6	13	Title II	498,432	528,621	378,361	-28.40%
7	15	Idea-Part B (15)	1,352,461	1,714,797	1,314,182	-23.40%
8	16	Title VI -REAP (16)	101,666	166,969	98,514	-41.00%
9	17	School Redesign	0	170,573	0	-100.00%
10	18	TIF	140,484	406,439	241,518	-40.60%
11	25	E Rate	789,723	743,646	728,658	-2.00%
12	42	Carl Perkins (42)	55,875	69,269	70,403	0.00%
13	63	Rapides Foundation 2	98,659	139,269	33,205	0.00%
14	84	Rapides Foundation	125,000	125,000	125,000	0.00%
15	71	Title XIX (71)	480,498	455,000	465,000	0.00%
16	76	Preschool	28,051	60,858	31,037	0.00%
17	78	LaSAS	2,962,707	3,054,387	3,104,399	0.00%
18	89	Early Childhood	362,996	364,747	286,618	-21.40%
19	85	Educational Excellence	104,319	97,856	91,060	-6.90%
20	96	JAG	138,330	114,300	150,000	31.20%
			-	-	-	0.00%
		Subtotal of Revenues by Grant	$ 16,988,573	$ 18,715,151	$ 17,184,736	-8.20%

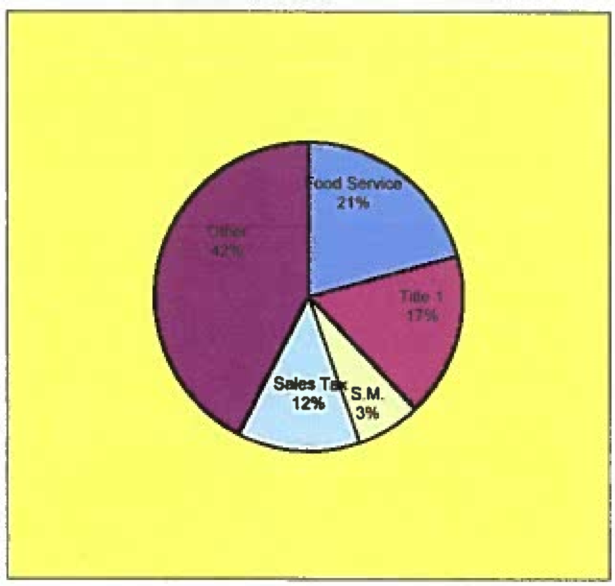
Avoyelles Parish School Board
Special Revenue Fund
Fiscal Year 2019-20

Most Important Features

1 The Special Revenue Fund is expected to receive over 61% of its total budget from federal resources.

Revenue Sources		Budget 2019-20
Local	$	3,032,958
State	$	4,095,978
Federal	$	10,055,800
Total		$17,184,736





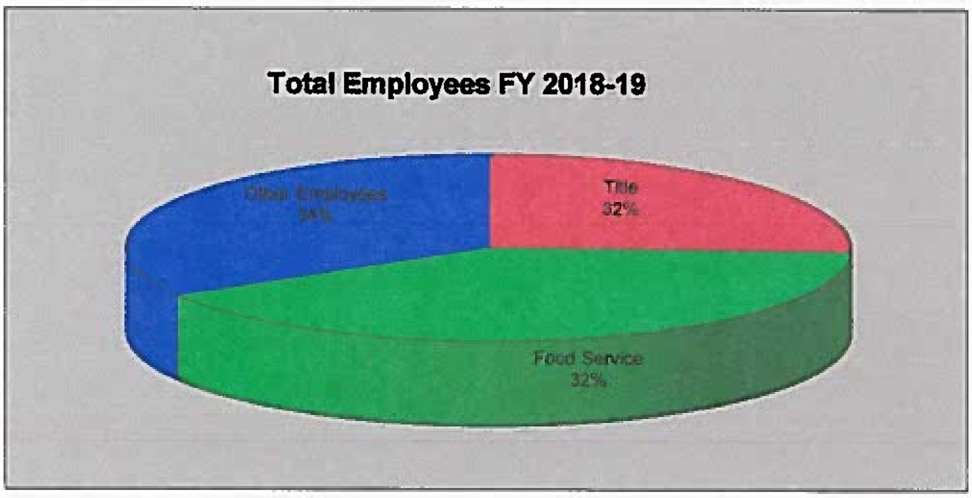
2 The largest individual funds within the Special Revenue Fd account for approximately 59% of the total and are:

Food Service	$	3,556,215
Title 1	$	2,961,149
Special Maint.	$	1,152,773
Sales Tax	$	2,208,339
Other	$	7,306,260
Total		$17,184,736

Avoyelles Parish School Board
Special Revenue Fund
Fiscal Year 2019-20

Most Important Features

	Title I Employees	Food Service Employees	Other Employees	Total
FY 2019-20	38	59	57	154
FY 2018-19	61	61	57	178
FY 2017-18	50	61	57	168



Avoyelles Parish School Board
Special Revenue Fund Budget
Food Service
Fiscal Year 2019-20

Food Service Description

Food Service accounts for the activities of preparing and serving food to students and staff for breakfast and lunch.

Food Service Goals

To serve nutritionally adequate, attractive, and moderately priced meals. To help students grow socially and emotionally and intellectually. To extend educational influences to the homes of school children and to provide learning experiences that will improve children's food habits with the ultimate goal of physically fit adults.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Supervisor	1	1	1	0
Food Service Clerk	1	1	1	0
Roving Manager	0	0	0	0
Cafeteria Manager	10	10	10	0
Maintenance/Driver	1	1	0.5	-0.5
Cafeteria Worker	48	48	46	-2
Total Positions	61	61	58.5	-0.5

Avoyelles Parish School Board
Special Revenue Fund Budget
Food Service
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	01-1130	Sales and Use Taxes		0	0
2	01-1510	Interest	0	0	0
3	01-1610	Local Collections-Children	0	0	0
	01-1611	Local Collections-Adults	25,763	18,500	19,240
4	01-1612	Local Collections-Reduced	0	0	0
5	01-1620	Income from Extra Sales	44,814	26,251	27,301
		Total Local Revenues	**$ 70,577**	**$ 44,751**	**$ 46,541**
6	01-3110	State Public School Fund	61,106	58,099	58,099
7	01-3290	St. Reim. State Funds		0	0
		Total State Revenues	**$ 61,106**	**$ 58,099**	**$ 58,099**
8	01-4515	Breakfast Program	945,794	969,207	959,515
9	01-4516	Section 11 Reimbursement	2,238,885	2,186,229	2,164,367
10	01-4517	Federal Reimbursement	13,474	12,000	11,880
11	01-4920	USDA Commodities	198,886	315,813	315,813
		Total Federal Revenues	**$ 3,397,039**	**$ 3,483,249**	**$ 3,451,575**
		Total Revenues	**$ 3,528,722**	**$ 3,586,099**	**$ 3,556,215**
12	01-111-3111	Supervisor Salary	71,629	72,029	72,697
	01-114-3100	Secretarial Salaries	26,816	26,816	23,000
13	01-111-3121	Manager Salaries	203,521	200,800	204,816
14	01-116-3100	Cafeteria Worker Salaries	788,614	804,000	805,000
15	01-117-3100	Maintenance Salary	12,193	12,194	12,300
16	01-129-3100	Other Temp Salary	0	0	0
17	01-124-3100	Substitute Salaries	33,711	29,000	32,000
18	01-150-3100	Stipend Pay	0	0	0
19	01-210-3100	Group Insurance	308,034	280,109	290,073
20	01-220-3100	Social Security	55,060	62,000	63,500
21	01-225-3100	Medicare Tax	13,965	14,600	18,316
22	01-231-3100	Teachers' Retirement System	287,828	270,000	276,668
23	01-232-3100	Teachers' Retirement - Plan B	0	0	0
24	01-233-3100	School Employees' Retirement	3,329	3,400	3,500
25	01-234-3100	State Employee's Retirement	0	0	0
26	01-250-3100	Unemployment Compensation	0	0	0
27	01-260-3100	Workmen's Compensation	27,428	20,000	20,000
28	01-270-3100	Health Benefits	486	0	
29	01-280-3100	Severance Pay	2,478	6,000	6,000
30	01-320-3100	Purchased Educational Services	0	0	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Food Service
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
31	01-332-3100	Legal Services	0	0	0
32	01-333-3100	Professional Services	0	0	0
	01-339-3100	Reimbursement for Physicals	1,557	950	950
33	01-421-3100	Disposal Services	30,525	32,120	33,400
34	01-430-3100	Care & Upkeep of Equipment	81,161	62,000	64,500
35	01-442-3100	Equipment Rental	19,752	23,000	23,920
36	01-530-3100	Office	4,266	2,800	2,914
37	01-523-3100	Fleet Insurance	1,599	3,700	4,500
38	01-570-3100	Food Service Mgmt	102,469	59,000	61,360
39	01-582-3100	Travel Expense Reimbursement	10,776	9,000	11,000
41	01-610-3100	Materials and Supplies	99,320	120,000	124,800
42	01-622-3100	Utilities	135,000	135,000	135,000
43	01-631-3100	Purchased Food	1,105,359	1,091,000	1,134,640
44	01-632-3100	Commodities	198,886	315,813	315,813
45	01-633-3100	Inventory Adjustment	0	0	0
46	01-731-3100	Equipment	19,670	150,000	150,000
	01-739-3100	Other Equipment	4,990	16,590	17,000
	01-890-3100	Miscellaneous	4,505	32,796	32,796
47	01-891-3100	Commodity Storage Charges	0	0	0
		Total Food Service Operations	**$ 3,654,927**	**$ 3,854,717**	**$ 3,940,463**
		Total Expenditures	**$ 3,654,927**	**$ 3,854,717**	**$ 3,940,463**
	01-5220	Transfers-in Reimb for Sales Tax	186,043	121,000	121,000
	01-5223	Transfers-in Reimb for State/Parish Raise	41,490	214,000	214,000
48	01-5224	Act II Reimbursement	213,883	41,490	41,490
		Total Other Sources of Funds	**$ 441,416**	**$ 376,490**	**$ 376,490**
		Net Change in Fund Balance	**$ 315,211**	**$ 107,872**	**$ (7,758)**
		Beginning Fund Balance	532,467	847,678	955,550
		Ending Fund Balance	847,678	955,550	947,792

Avoyelles Parish School Board
Special Revenue Fund Budget
Adult Basic Education
Fiscal Year 2019-20

Adult Basic Education Description

Adult Basic Education is a program to develop knowledge and skills to meet immediate and long range educational objectives of adults who have completed or interrupted formal schooling and have accepted adult roles and responsibilities. Participants also receive instruction and training designed to develop skills necessary for job acquisition and retention.

Adult Basic Education Goals

Deliver an instructional program which meets the special needs of adult learners as they work toward General Education Development diplomas and the development of skills required to gain employment and on the job promotions.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 0216-17	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Adult Ed Coordinator	1	1	1	1
Total Positions	1	1	1	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Adult Basic Education
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	04-4520	Adult Education	110,318	123,850	106,000
2	04-1920	Donations	-	-	-
3	04-4522	Supplement	-	-	-
		Total Revenues	**$ 110,318**	**$ 123,850**	**$ 106,000**
4	04-111-1600	Adult Ed Teacher Salaries	65,888	66,288	66,688
5	04-123-1600	Substitute Salaries	-	-	-
6	04-150-2230	Stipend Pay-Instructional Staff	8,487	18,712	10,500
7	04-150-1620	ABE Adult Ed Stipends - CO	-	-	-
8	04-210-1600	Group Insurance	11,336	5,080	8,317
9	04-220-1600	Social Security	315	325	340
10	04-225-1600	Medicare Tax	957	1,100	255
11	04-231-1600	Teachers' Retirement System	15,243	20,235	14,591
12	04-550-2540	Printing and Binding	689	700	725
13	04-260-1600	Other Liab. Workers Comp	-	-	-
14	04-582-1600	Adult Ed Teacher Travel	1,208	1,394	214
15	04-610-1600	Materials and Supplies	642	1,723	130
16	04-622-1620	Adult Ed Utilities - CO	1,180	6,000	-
17	04-730-1620	Adult Ed Equipment - CO	664	-	-
		Total Adult Ed. Programs	**$ 106,608**	**$ 121,558**	**$ 101,760**
		Total Expenditures	**$ 106,608**	**$ 121,558**	**$ 101,760**
18	04-933-5200	Indirect Cost Paid	3,711	2,293	4,240
		Total Other Uses of Funds	**$ 3,711**	**$ 2,293**	**$ 4,240**
		Net Change in Fund Balance	**$ (0)**	**$ (0)**	**$ (0)**
		Beginning Fund Balance	4,256	4,256	4,255
		Ending Fund Balance	4,256	4,255	4,255

Avoyelles Parish School Board
Special Revenue Fund Budget
Special Maintenance Tax
Fiscal Year 2019-20

Special Maintenance Tax Description

The Special Maintenance Tax collects a parish wide 5 mill property tax for the purpose of paying the general cost of operation and maintenance of the public schools in the parish.

Special Maintenance Tax Goals

To collect funds to pay for repairs and maintenance costs of all buildings owned and operated by the Avoyelles Parish School Board and to fund maintenance salaries.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Maintenance Supervisor	1	1	1	0
Laborers	3	3	3	0
Total Positions	4	4	4	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Special Maintenance Tax
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	05-1112	Ad Valorem Tax Collections	687,647	660,000	695,473
2	05-1510	Interest on Checking Accounts	695	300	300
		Total Local Revenues	**$ 688,342**	**$ 660,300**	**$ 695,773**
3	05-3815	State Revenue Sharing/Other Rev	58,512	57,000	57,000
	05-5220	Special Funds Reimbursement/Sales Tax	575,000	400,000	400,000
		Total State Revenues	**$ 633,512**	**$ 457,000**	**$ 457,000**
		Total Revenues	**$ 1,321,854**	**$ 1,117,300**	**$ 1,152,773**
4	05-111-2620	Salaries	302,582	290,000	290,000
		Total Other Instructional Programs	**$ 302,582**	**$ 290,000**	**$ 290,000**
5	05-313-2315	Pension Fund	-	12,500	12,500
6	05-430-2311	Building Repairs and Maintenance	869,057	800,000	800,000
7	05-524-2311	Equipment Repair	1,610	-	-
8	05-525-2311	Workers Compensation	-	-	-
		Total General Administration	**$ 870,667**	**$ 812,500**	**$ 812,500**
9	05-340-2515	Technical Services	-	-	-
		Total Business Services	**$ -**	**$ -**	**$ -**
					-
10	05-220-2600	Social Security	5,234	6,250	6,250
11	05-225-2620	Medicare Tax	3,900	2,500	3,000
12	05-233-2650	School Employees Retirement	51,973	35,000	40,000
13	05-250-2640	Equipment Insurance	-	-	-
14	05-260-2620	Workers Compensation	-	5,900	5,900
15	05-210-2600	Group Insurance	51,448	49,000	49,000
16	05-610-1100	Materials and supplies	23,282	-	-
17	05-730-2600	Property Equipment	-	-	-
		Total Maintenance of Plant	**$ 135,837**	**$ 98,650**	**$ 104,150**
18	05-523-2720	Bus Insurance	-	-	-
19	05-523-2730	Special Ed Bus Insurance	-	-	-
		Total Student Transportation	**$ -**	**$ -**	**$ -**
		Total Expenditures	**$ 1,309,086**	**$ 1,201,150**	**$ 1,206,650**

Avoyelles Parish School Board
Special Revenue Fund Budget
Special Maintenance Tax
Fiscal Year 2019-20

Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
	Net Change in Fund Balance	**$ 12,768**	**$ (83,850)**	**$ (53,877)**
	Beginning Fund Balance	839,067	851,835	767,985
	Ending Fund Balance	851,835	767,985	714,108

Avoyelles Parish School Board
Special Revenue Fund Budget
1/2% Special Sales Tax
Fiscal Year 2019-20

1/2% Special Sales Tax Description

1/2% Special Sales Tax , authorized by LSA-R.S. 33:2737, is used to fund capital improvements, bonded indebtedness, and maintaining and operating the public schools of Avoyelles parish.

1/2% Special Sales Tax Goals

To provide safe facilities for the public school students of Avoyelles parish.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
School Secretary	0	0	0	0
Custodians	0	0	0	0
Total Positions	0	0	0	0

Avoyelles Parish School Board
Special Revenue Fund Budget
1/2% Special Sales Tax
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	06-1130	Sales Tax Collections	2,208,339	2,255,466	2,290,644
2	06-1510	Interest	-	-	-
3	06-5220	Transfer-Spec Sales Tax	-	-	-
		Total Revenues	**$ 2,208,339**	**$ 2,255,466**	**$ 2,290,644**
4	06-150-2230	Stipends	-	-	-
5	06-225-2400	Medicare	-	-	-
6	06-610-1100	Materials and Supplies/Textbooks	112,922	20,000	20,000
7	06-730-1100	Equipment	-	-	-
		Total Special Programs	**$ 112,922**	**$ 20,000**	**$ 20,000**
8	06-430-2260	Building Repair	33,028	300,000	263,110
9	06-114-2400	Sec/Clerks In School	-	-	-
10	06-225-2200	Medicare Tax	-	-	-
11	06-231-2200	Teachers' Retirement System	-	-	-
12	06-116-2620	Salaries- Custodial Personnel	-	-	-
13	06-442-2200	Equipment & Vehicle Rental/Repair	-	-	-
14	06-210-2600	Group Insurance	-	-	-
15	06-622-2620	Electricity	792,265	816,171	800,000
		Total Instructional Staff Services	**$ 825,293**	**$ 1,116,171**	**$ 1,063,110**
16	06-114-2510	Stipends	-	-	-
17	06-231-2500	Teachers' Retirement System	-	-	-
		Total Business Services	**$ -**	**$ -**	**$ -**
		Total Expenditures	**$ 938,215**	**$ 1,136,171**	**$ 1,083,110**
18	06-933-5200	Land Purchased/Board Transfers/Construction	1,306,333	1,095,841	1,306,333
		Total Other Uses of Funds	**$ 1,306,333**	**$ 1,095,841**	**$ 1,306,333**
		Net Change in Fund Balance	**$ (36,209)**	**$ 23,454**	**$ (98,799)**
		Beginning Fund Balance	818,884	782,675	806,129
		Ending Fund Balance	782,675	806,129	707,330

Avoyelles Parish School Board
Special Revenue Fund Budget
Title I - Local Ed. Agencies
Fiscal Year 2019-20

Title I - Local Ed. Agencies Description

Title I - Local Ed. Agencies is a federally funded program for deprived children from low income families. Improving skills in reading, language arts and math are the primary objectives.

Title I - Local Ed. Agencies Goals

To provide opportunities for children to acquire the knowledge and skills contained in the challenging state content standards and to meet the challenging State performance standards developed for all children.

Personnel Roster

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Title I Teacher	9	7	7	0
Title I Pre-K Teacher	11	9	8	-1
Title I Aide	13	13	12	-1
Title I Pre-K Aide	12	11	8	-3
Instructional Coach	1	0	0	0
Data Coordintor	1	1	1	0
Directors/Supervisors	2	1	1	0
Clerical	1	1	1	0
Maintenance	0	0	0	0
Total Positions	50	43	38	-5

Avoyelles Parish School Board
Special Revenue Fund Budget
Title I - Local Ed. Agencies
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	11-4541	Title I	2,580,138	3,420,705	2,961,149
2	11-4542	Title I - Carryover	0	0	0
		Total Revenues	**$ 2,580,138**	**$ 3,420,705**	**$ 2,961,149**
3	11-112-1510	Title I Teacher Salaries	280,143	448,554	367,137
4	11-112-1530	Title I Pre-K Teacher Salaries	357,640	448,597	342,051
5	11-115-1510	Title I Aide Salaries	166,213	228,426	267,363
6	11-115-1530	Title I Pre-K Aide Salaries	134,379	267,276	212,146
7	11-123-1500	Substitute Salaries	18,439	19,576	14,240
8	11-150-1510	Title I Stipend Pay	46,716	50,750	45,525
9	11-140-1500	Salaries for Sabbatical Leave	0	0	0
10	11-210-1500	Group Insurance	220,299	148,000	250,589
11	11-530-1510	Printing and Binding	93,410	95,540	97,890
11	11-225-1500	Medicare Tax	12,778	25,500	11,500
13	11-231-1500	Teachers' Retirement System	239,285	405,783	375,568
14	11-233-1500	School Employees' Retirement	0	0	0
15	11-642-1510	Books and Periodicals	12,740	15,760	16,570
16	11-250-1500	Unemployment Compensation	0	0	0
17	11-280-1500	Sick Leave Severance Pay		0	0
18	11-260-1500	Workmen's Compensation	25,870	29,780	31,890
19	11-300-1510	Purchased Educational Services	22,970	17,500	17,500
20	11-442-1510	Rental of Equipment and Vehicle	17,675	18,420	0
21	11-430-1510	Repairs to Instructional Equipment	2,497	20,694	20,694
22	11-582-1510	Travel Expense Reimbursement	14,287	31,000	15,000
23	11-610-1510	Materials and Supplies	389,897	589,817	238,805
24	11-895-1500	Materials and Supplies - Math	8,352	0	0
25	11-631-1510	Food Purchased Staff Development	0	0	0
26	11-730-1510	Equipment	0	0	0
27	11-220-1500	Social Security	1,355	0	0
		Total Special Programs	**$ 2,064,944**	**$ 2,860,973**	**$ 2,324,468**
28	11-111-2131	Officials/Administrators/Manager	0	0	0
29	11-118-2134	Nurse Salaries	0	0	0
30	11-150-2190	Stipends	0	0	0
31	11-210-2100	Group Insurance	0	0	0
32	11-225-2100	Medicare Tax	0	0	0
33	11-231-2100	Teacher's Retirement System	0	0	0
34	11-233-2100	School Employees' Retirement	0	0	0
35	11-250-2100	Unemployment Compensation	0	0	0
36	11-260-2100	Workmen's Compensation		0	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Title I - Local Ed. Agencies
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
37	11-320-2190	Purchased Educational Services	0	0	0
38	11-582-2134	Nurse Travel	0	0	0
39	11-582-2190	Travel Expense Reimbursement	0	0	0
40	11-610-2190	Parental Involvement Materials	0	0	0
41	11-610-2190	Homeless Materials	0	0	0
42	11-730-2190	Equipment	0	0	0
		Total Pupil Support Services	$ -	$ -	$ -
43	11-111-2214	Salary-Director/Supervisor	86,345	91,700	92,100
	11-113-2211	Salary-Date Instructional Coordinator	0	20,700	0
44	11-114-2214	Clerical/Secretarial Salaries	24,191	26,000	24,591
45	11-150-2230	Stipend Pay	525	0	
46	11-210-2200	Group Insurance	17,095	10,810	10,810
47	11-220-2200	Social Security	277	0	
48	11-225-2200	Medicare Tax	1,852	2,500	2,500
49	11-231-2200	Teachers' Retirement System	37,165	45,539	50,939
50	11-233-2200	School Employees' Retirement	0	0	
51	11-237-2200	ORP Retirement		0	
52	11-240-2230	Tuition Reimbursement		0	
53	11-250-2200	Unemployment Compensation		0	
54	11-260-2200	Workmen's Compensation		0	
55	11-119-2214	Other Salaries	28,508	0	
56	11-582-2214	Travel Expense Reimbursement		0	0
57	11-582-2290	Technology Travel		0	
58	11-610-2214	Materials and Supplies	2,050	0	0
59	11-123-2214	Substitute Employee		0	0
60	11-730-2214	Equipment	0	0	0
		Total Instructional Staff Services	$ 198,009	$ 197,249	$ 180,940
61	11-521-2311	Liability Insurance	0	0	0
62	11-333-2311	Audit Costs	0	0	0
		Total General Administration	$ -	$ -	$ -
63	11-116-2620	Custodian Salary	0	0	0
	11-430-2510	Repairs and Maintenance	0	0	0
	11-442-2510	Rental of Equipment	0	0	0
64	11-119-2540	Other Salaries	0	0	0
65	11-150-2610	Stipend Pay Fiscal Services	9,365	0	0
66	11-210-2600	Group Insurance	0	0	0
67	11-220-2600	Social Security	0	0	0
68	11-225-2600	Medicare Tax	134	0	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Title I - Local Ed. Agencies
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
69	11-233-2600	School Employees' Retirement	0	0	0
70	11-231-2500	La Teachers' Retirement	2,345	0	0
71	11-411-2620	Water/Sewage	0	0	0
72	11-430-2620	Repairs & Maintenance	0	0	0
73	11-442-2510	Rental of Equipment	1,277	0	0
74	11-430-2650	Vehicle Operation & Maintenance	0	0	0
75	11-522-2620	Other Insurance-Buildings	0	0	0
76	11-530-2620	Telephone	0	0	0
	11-550-2620	Printing and Binding	0	0	0
77	11-610-2600	Materials and Supplies	18,611	0	19,750
78	11-610-2510	Materials and Supplies-Office and Printing	0	0	0
79	11-622-2620	Electricity	0	0	0
80	11-626-2600	Gasoline	0	0	0
81	11-730-2620	Equipment	0	0	0
82	11-732-2600	Vehicles	0		
		Total Maintenance of Plant	**$ 31,733**	**$ -**	**$ 19,750**
83	11-300-3300	Contracted Services Community Service	2,300	0	4,600
84	11-582-3300	Travel Expense		0	-
85	11-610-3300	Materials & Supplies	44,918	0	48,062
86	11-631-3300	Purchased Foods	0	0	-
		Total Community Service Oper	**$ 47,218**	**$ -**	**$ 52,662**
		Total Expenditures	**$ 2,341,904**	**$ 3,058,222**	**$ 2,577,820**
87	11-932-5200	Operating Transfers Out	0	0	0
88	11-933-5200	Indirect Cost Paid	238,234	362,483	383,330
		Total Other Uses of Funds	**$ 238,234**	**$ 362,483**	**$ 383,330**
		Net Change in Fund Balance	**$ 0**	**$ -**	**$ (0)**
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	(0)	-	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Title II - Improving Teacher Quality
Fiscal Year 2019-20

Title II - Improving Teacher Quality Description

Title II - Improving Teacher Quality is a federally financed program designated to prepare, train, and recruit high quality teachers and principals in the core academic areas and schools.

Title II - Improving Teacher Quality Goals

To provide professional development to strengthen the teaching skills in the core curriculum.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Title II Teachers	0	0	0	0
Title II Tech/CLU Coordinator	1	1	2	1
	1	1	0	-1
Total Positions	2	2	2	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Title II - Improving Teacher Quality
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	13-4534	Title II Revenues	498,432	528,621	378,361
2	13-4534	Title II Carryover	-	-	-
3	13-4592	Anytime, Anywhere		-	-
		Total Revenues	**$ 498,432**	**$ 528,621**	**$ 378,361**
4	13-112-1510	Teacher Salaries	85,539	88,960	97,250
5	13-123-1510	FT Substitute Salaries	2,800	2,912	-
6	13-150-2230	Stipend Pay	7,530	7,831	-
7	13-150-1510	FT Stipend Pay	168,472	175,211	114,593
8	13-150-2261	AA Stipends	-	-	-
9	13-210-1500	Group Insurance	11,037	11,479	19,500
10	13-225-1500	Medicare Tax	3,737	3,886	6,068
11	13-231-1500	Teachers' Retirement System	67,586	70,289	61,000
12	13-240-1500	Tuition Reimbursement	-	-	-
13	13-220-1500	Social Security	449	467	-
14	13-582-2259	Travel Expense Reimbursement	3,766	4,260	8,000
	13-530-1500	Other Purchased Services	-	-	-
15	13-250-1500	Unemployment	-	-	
16	13-300-1500	Consultants	39,632	19,880	-
17	13-610-1510	Materials	48,495	83,876	23,950
13	13-610-2260	FT Materials	-	-	-
19	13-895-1510	Non-Public Expenditures	-	-	10,000
20	13-730-2260	FT Equipment	-	-	-
21	13-260-1500	Workmen's Compensation	5,944	6,044	-
		Total Instructional Staff Services	**$ 444,986**	**$ 475,095**	**$ 340,361**
		Total Expenditures	**$ 444,986**	**$ 475,095**	**$ 340,361**
22	13-933-5200	Indirect Cost Paid	53,446	53,526	38,000
		Total Other Uses of Funds	**53,446**	**$ 53,526**	**$ 38,000**
		Net Change in Fund Balance	**$ 0**	**$ (0)**	**$ -**
		Beginning Fund Balance	-	-	(0)
		Ending Fund Balance	-	(0)	-

Avoyelles Parish School Board
Special Revenue Fund Budget
IDEA - Part B
Fiscal Year 2019-20

IDEA - Part B Description

Idea - Part B accounts for revenues received from a federal grant to provide education to all disabled children ages four to twenty-one.

IDEA - Part B Goals

To provide specialized educational services to children after each student is evaluated by the Pupil Appraisal Team. This evaluation is called an Individualized Educational Program (IEP).

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Computer System Specialist	1	1	1	0
Horticulture Teacher	1	0	0	0
IEP Facilitator	1	1	1	0
Transition Teacher	1	1	1	0
Special Education Nurse	1	1	1	0
Discipline Coordinator	1	1	1	0
Curriculum Development Coordinator	1	0	0	0
Alternative Classroom Teacher	1	0	0	0
IDEA Clerk	1	1	1	0
IDEA Sp Ed Teacher	0	0	0	0
School Pyschologist	0	1	1	0
Speech Therapist	1	1	0	
Total Positions	10	8	7	0

Avoyelles Parish School Board
Special Revenue Fund Budget
IDEA - Part B
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	15-4531	IDEA - Part B	1,352,461	1,714,797	1,314,182
2	15-4532	IDEA - Carryover	-	-	-
		Total Revenues	**$ 1,352,461**	**$ 1,714,797**	**$ 1,314,182**
3	15-112-1210	Salaries	15,417	17,541	18,541
4	15-112-1213	IDEA Nurse Salaries	-	-	-
5	15-114-1210	IDEA Secretary Salaries	-	$ -	$ -
6	15-115-1211	IDEA Special Ed Aide Salaries	11,709	19,107	20,200
7	15-115-1212	IDEA Inclusion Aide Salaries	-	-	-
8	15-115-1213	IDEA Clerical Salaries	-	-	-
9	15-123-1200	Substitute Salaries	-	-	-
10	15-116-1210	IDEA Stipends	33,952	35,000	30,000
11	15-150-1200	Stipend Pay Instructional Staff	25,723	30,000	25,000
12	15-210-1200	Group Insurance	6,000	32,500	30,250
13	15-220-1200	Social Security	8	-	-
14	15-225-1200	Medicare Tax	720	9,000	9,500
15	15-231-1200	Teachers' Retirement System	10,453	27,996	30,995
16	15-240-1200	Tuition Reimbursement	10,425	7,000	7,500
17	15-233-1200	LSERS	1,190	1,295	1,595
18	15-260-1200	Workmen's Compensation	12,198	12,598	13,398
19	15-331-1210	OT \ PT Services	129,480	-	-
20	15-300-1210	Other Professional Services	142,398	149,900	145,900
21	15-430-1210	Repairs to Instructional Equipment	2,662	12,000	10,000
22	15-530-1200	Software/License	19,344	57,000	25,000
23	15-582-1210	Travel Expense Reimbursement	18,557	38,000	35,000
24	15-610-1210	Materials and Supplies	262,669	556,695	257,189
25	15-890-1210	Miscellaneous Expenditures	-	-	-
26	15-730-1210	Equipment	-		
		Total Special Ed. Programs	**$ 702,905**	**$ 1,005,632**	**$ 660,068**
27	15-113-2140	IDEA Psychologist Salaries	188,150	195,000	163,012
28	15-118-2134	IDEA Nurse Salaries	48,072	46,072	46,872
29	15-280-2100	Sick Leave Severance	-	-	-
30	15-210-2100	Group Insurance	35,261	16,000	21,652
31	15-231-2100	Teachers' Retirement System	114,580	122,600	111,680
32	15-260-2100	Workmen's Compensation	-	-	-
33	15-339-2132	Other Medical Services	-	-	-
34	15-339-2140	Contracted Psychological Services	-	-	-

Avoyelles Parish School Board
Special Revenue Fund Budget
IDEA - Part B
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
35	15-442-2132	Rental of Equipment	-	-	
36	15-582-2123	Psychologist Travel	-		-
37	15-610-2132	Medical Supplies	-		-
		Total Pupil Support Services	**$ 386,063**	**$ 379,672**	**$ 343,216**
38	15-111-2212	Administrative Salaries	50,076	53,581	53,981
39	15-114-2212	IDEA Clerk Salaries	26,816	27,216	27,091
40	15-150-2230	Stipend Pay	125	16,892	16,894
41	15-210-2200	Group Insurance	17,819	19,819	20,419
42	15-220-2200	Social Security	-	-	-
43	15-225-2200	Medicare Tax	940	250	1,140
44	15-231-2200	Teachers' Retirement System	20,453	20,853	21,249
45	15-233-2200	School Employees Retirement System	-	-	-
46	15-240-2200	Tuition Reimbursement	-	-	-
47	15-260-2200	Workmen's Compensation	-	-	-
48	15-320-2212	Purchased Services	-	-	-
49	15-320-2230	Inservice Purchased Services	-	-	-
50	15-531-2212	Postage	-	-	-
51	15-540-2212	Advertising	-	-	-
52	15-550-2212	Printing	-	-	-
53	15-582-2212	Travel Expense Reimbursement	-	-	-
54	15-610-2212	Materials and Supplies	-	-	-
55	15-630-2230	Inservice Food	-	-	-
56	15-730-2212	Equipment	-	-	-
		Total Instructional Staff Services	**$ 116,229**	**$ 138,611**	**$ 140,774**
57	15-333-2311	Audit Services	-	-	-
		Total General Administration	**$ -**	**$ -**	**$ -**
58	15-116-2620	Custodian Salaries	-	-	-
59	15-220-2600	Social Security	-	-	-
60	15-225-2600	Medicare Tax	-	-	-
61	15-233-2600	School Employees' Retirement	-	-	-
62	15-411-2620	Water/Sewage	-	-	-
63	15-430-2620	Care & Upkeep of Buildings	-	-	-
64	15-442-2640	Rental of Equipment & Vehicles	-	-	-
65	15-530-2620	Telephone	-	-	-
66	15-610-2620	Materials and Supplies	-	-	-

Avoyelles Parish School Board
Special Revenue Fund Budget
IDEA - Part B
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
67	15-890-2620	Misc. Expenditures	-		-
		Total Maintenance of Plant	$ -	$ -	$ -
68	15-150-2700	Stipends	-	-	-
69	15-220-2700	Social Security	-	-	-
70	15-225-2700	Medicare Tax	-	-	-
71	15-231-2700	Teachers' Retirement System	-	-	-
72	15-116-2731	Service Workers Vehicle Operation	-	-	-
73	15-513-2731	Payments in Lieu of Transportation	-	-	-
74	15-626-2731	Operational Expense	-	-	-
		Total Student Transportation	$ -	$ -	$ -
75	15-720-4500	Building	-	-	-
		Total Facility Acquisition	$ -	$ -	$ -
		Total Expenditures	$ 1,205,197	$ 1,523,915	$ 1,144,057
76	51-933-5200	Indirect Cost Paid	147,265	190,882	170,125
		Total Other Uses of Funds	$ 147,265	$ 190,882	$ 170,125
		Net Change in Fund Balance	$ (0)	$ -	$ 0
		Beginning Fund Balance	-	-	-
		Ending Fund Balance	-	-	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Title VI - REAP
Fiscal Year 2019-20

Title VI - REAP Description

Title VI - REAP provides funds to high-poverty, rural LEAs to supplement the LEA's activities under selected formula-funded Federal Programs. Avoyelles Parish utilizes these monies to fund stipends to teachers who earn 30 CLU's in order to attain highly-qualified status.

Title VI - REAP Goals

To increase the number of highly-qualified teachers in each school district.
2 To improve instruction through Professional Development
3 To increase integration of Technology into the classrooms and schools

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
70% of a 10 Month Instructional Coach	0.7	0	0	0
Total Positions	0	0	0	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Title VI - REAP
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	16-4543	Title VI	101,666	166,969	98,514
2	16-4544	Title VI - Carryover	-	-	-
		Total Revenues	**$ 101,666**	**$ 166,969**	**$ 98,514**
					-
3	64-112-1510	Title VI Teacher Salaries	-	-	-
4	64-123-1500	Substitute Salaries	-	-	-
5	64-150-1510	Stipends	23,631	40,400	25,000
6	64-210-1500	Group Insurance	-	-	-
7	64-260-1500	Workmen's Compensation	-	-	-
8	64-225-1500	Medicare Tax	343	586	850
9	64-231-1500	Teachers' Retirement System	5,701	11,130	10,043
10	64-233-1500	School Employee's Retirement	-	-	-
11	64-300-1510	Contracted Services	-	13,800	-
12	64-530-1510	Communications	-	-	-
13	64-582-1510	Travel Expense Reimbursement	3,307	3,000	15,800
14	64-610-1510	Materials and Supplies	57,637	81,367	38,332
15	64-730-1510	Equipment	-	-	
		Total Special Programs	**$ 90,619**	**$ 150,283**	**$ 90,025**
		Total Expenditures	**$ 90,619**	**$ 150,283**	**$ 90,025**
16	64-933-5200	Indirect Cost Paid	11,047	16,686	8,489
		Total Other Uses of Funds	**$ 11,047**	**$ 16,686**	**$ 8,489**
		Net Change in Fund Balance	**$ 0**	**$ 0**	**$ 0**
		Beginning Fund Balance	-	-	-
		Ending Fund Balance	-	0	0

Avoyelles Parish School Board
Special Revenue Fund Budget
School Redesign Grant
Fiscal Year 2019-20

School Redesign Description

School Redesign grant is a planning grant for redesigning the manner in which teachers teach in school systems.

School Redesign Goals

To provide incentives to individual schools within each LEA in order to enhance education resulting in improved test scores.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				
Total Positions	0	0	0	0

Avoyelles Parish School Board
Special Revenue Fund Budget
School Redesign
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	83-3290	Revenues	-	170,573	-
2	83-4544	Other	-	-	-
		Total Revenues	$ -	$ 170,573	$ -
3	83-112-1510	Teacher Salaries	-	-	-
4	83-123-1500	Substitute Salaries	-	-	-
5	83-150-1510	Stipends	-	-	-
6	83-210-1500	Group Insurance	-	-	-
7	83-220-1500	Social Security	-	-	-
8	83-225-1500	Medicare Tax	-	-	-
9	83-231-1500	Teachers' Retirement System	-	-	-
10	83-233-1500	School Employee's Retirement	-	-	-
11	83-320-1510	Purchased Educational Services	-	170,573	-
12	83-564-1510	Tuition Paid	-	-	-
13	83-582-1510	Travel Expense Reimbursement	-	-	-
14	83-610-1510	Materials and Supplies	-	-	-
15	83-730-1510	Equipment	-	-	-
		Total	$ -	$ 170,573	$ -
		Total Expenditures	$ -	$ 170,573	$ -
16	83-933-5200	Indirect Cost Paid	-	-	-
		Total Other Uses of Funds	$ -	$ -	$ -
		Net Change in Fund Balance	$ -	$ -	$ -
		Beginning Fund Balance	-	-	-
		Ending Fund Balance	-	-	-

Avoyelles Parish School Board
Special Revenue Fund Budget
TIF Grant
Fiscal Year 2019-20

TIF-Teacher Incentive Fund Description

TIF is designed for rural school districts to train and retain teachers.

TIF-Teacher Incentive Fund Goal

To increase the number of highly-qualified teachers in each school district.
To improve instruction through Professional Development

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
2 part-time coordinators	0	0	1	1
Total Positions	0	0	1	1

Avoyelles Parish School Board
Special Revenue Fund Budget
TIF- Teacher Incentive Fund
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	64-4543	Revenues	140,484	406,439	241,518
2	64-4544	Other	-	-	-
		Total Revenues	**$ 140,484**	**$ 406,439**	**$ 241,518**
					-
3	64-112-1510	Teacher Salaries	57,158	312,500	92,000
4	64-123-1500	Substitute Salaries	-	-	-
5	64-150-1510	Stipends	31,000	93,750	
6	64-210-1500	Group Insurance	6,851	-	-
7	64-260-1500	Workmen's Compensation	-	-	-
8	64-225-1500	Medicare Tax	1,445	-	-
9	64-231-1500	Teachers' Retirement System	22,001	-	23,400
10	64-233-1500	School Employee's Retirement	-	-	-
11	64-300-1510	Contracted Services	17,000	-	40,600
12	64-530-1510	Communications	-	-	-
13	64-582-1510	Travel Expense Reimbursement	5,030	-	61,644
14	64-610-1510	Materials and Supplies	-	-	-
15	64-730-1510	Equipment	-	-	
		Total Special Programs	**$ 140,484**	**$ 406,250**	**$ 217,644**
		Total Expenditures	**$ 140,484**	**$ 406,250**	**$ 217,644**
16	64-933-5200	Indirect Cost Paid	-	189	23,874
		Total Other Uses of Funds	**$ -**	**$ 189**	**$ 23,874**
		Net Change in Fund Balance	**$ (0)**	**$ -**	**$ -**
		Beginning Fund Balance	-	(0)	-
		Ending Fund Balance	(0)	-	-

Avoyelles Parish School Board
Special Revenue Fund Budget
E-Rate/Technology
Fiscal Year 2019-20

E-Rate/Technology Description

E-Rate provides funds to LEA in order to aid with technology and telephone expenditures.

E-Rate/Technology Goals

To provide school systems with adequate, up to date technology in order to aid classroom instruction.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2015-16	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Network Administrator	1	1	1	0
Total Positions	0	1	1	0

Avoyelles Parish School Board
Special Revenue Fund Budget
E-Rate/Technology
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	25-4543	Revenues	489,723	493,646	478,658
2	25-4544	Other	300,000	250,000	250,000
		Total Revenues	**$ 789,723**	**$ 743,646**	**$ 728,658**
3	25-112-1510	Network Administrator Salary	56,782	55,586	51,726
4	25-123-1500	Substitute Salaries	-	-	-
5	25-150-1510	Stipends		-	-
6	25-210-1500	Group Insurance	5,869	5,800	6,084
7	25-220-1500	Social Security	-	-	-
8	25-225-1500	Medicare Tax	782	806	750
9	25-231-1500	Teachers' Retirement System	14,480	15,008	14,794
10	25-430-1100	Repairs and Maintenance	46,731	26,189	26,189
11	25-320-1510	Purchased Educational Services	52,039	52,000	49,640
12	25-530-1510	Telephone & Postage	523,106	525,000	564,636
13	25-810-2255	Travel Expense Reimbursement	2,631	5,000	2,500
14	25-610-1510	Materials and Supplies	2,411	-	-
15	25-730-1510	Equipment	24,050	10,000	-
		Total Special Programs	**$ 728,881**	**$ 695,389**	**$ 716,319**
		Total Expenditures	**$ 728,881**	**$ 695,389**	**$ 716,319**
16	25-933-5200	Indirect Cost Paid	-	-	-
		Total Other Uses of Funds	**$ -**	**$ -**	**$ -**
		Net Change in Fund Balance	**$ 60,842**	**$ 48,257**	**$ 12,339**
		Beginning Fund Balance	128,151	188,993	237,250
		Ending Fund Balance	188,993	237,250	249,589

Avoyelles Parish School Board
Special Revenue Fund Budget
Vocational Education
Fiscal Year 2019-20

Vocational Education Description

This is a state funded program developed using Carl Perkins funds in vocational areas.

Vocational Education Goals

To aid students in developing vocational skills.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				
Total Positions	0	0	0	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Vocational Education
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	80-4510	Vocational Funds	55,875	69,269	70,403
2	80-4591	Other Vocational Funds	-	-	
		Total Revenues	**$ 55,875**	**$ 69,269**	**$ 70,403**
3	80-150-1300	Stipends	14,625	11,000	8,000
4	80-220-1300	Social Security	-	-	-
5	80-225-1300	Medicare Tax	202	217	116
6	80-231-1300	Teachers' Retirement System	3,358	2,974	2,136
6	80-582-1300	Travel Expense Reimbursement	6,967	18,945	16,000
7	80-300-1300	Contract Services	10,250	10,250	10,000
8	80-610-1300	Supplies	20,474	25,883	34,151
9	80-730-1300	Equipment	-	-	-
		Total Other Instructional Programs	**$ 55,875**	**$ 69,269**	**$ 70,403**
		Total Expenditures	**$ 55,875**	**$ 69,269**	**$ 70,403**
10	80-933-5200	Indirect Cost Paid	-	-	-
		Total Other Uses of Funds	**$ -**	**$ -**	**$ -**
		Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
		Beginning Fund Balance	-	-	-
		Ending Fund Balance	-	-	-

Avoyelles Parish School Board
Special Revenue Fund Budget
Rapides Foundation
Fiscal Year 2019-20

Rapides Foundation Description

Rapides Foundation is a program by which this foundation provides funds to qualifying schools in order to enrich children in the early years of education.

Rapides Foundation Goals

To provide experiences in which children can develop a positive concept of self and school, as well as those that promote growth and development in physical, cognitive and emotional areas.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
There are full-time or part-time positions in this program.				
Total Positions	0	0	0	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Rapides Foundation
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	84-3290	Revenues	125,000	125,000	125,000
		Total Revenues	**$ 125,000**	**$ 125,000**	**$ 125,000**
2	84-150-2230	Stipends	13,485	47,300	-
3	84-730-1510	Other Salaries	-	-	-
4	84-300-1100	Consultants	101,780	10,500	57,500
5	84-260-1100	Workmen's Compensation	-	-	-
6	84-220-1500	Social Security	4	-	-
7	84-225-1500	Medicare Tax	195	-	682
8	84-231-1500	Teachers' Retirement System	3,571	5,804	5,422
9	84-582-1531	Travel Expense Reimbursement	-	51,000	51,000
10	84-610-1531	Materials and Supplies	5,964	10,396	10,396
		Total Special Programs	**$ 125,000**	**$ 125,000**	**$ 125,000**
11	84-123-1400	Substitutes	-	-	-
12	84-231-2500	Teachers' Retirement System	-	-	-
		Total Business Services	**$ -**	**$ -**	**$ -**
		Total Expenditures	**$ 125,000**	**$ 125,000**	**$ 125,000**
		Net Change in Fund Balance	**$ 0**	**$ -**	**$ -**
		Beginning Fund Balance	6,178	6,177	6,177
		Ending Fund Balance	6,177	6,177	6,177

Avoyelles Parish School Board
Special Revenue Fund Budget
Rapides Foundation Strategic
Fiscal Year 2019-20

Rapides Foundation Description

Rapides Foundation is a program by which this foundation provides funds to qualifying schools in order to enrich children in the early years of education. This grant is for a 3 year period beginning in 2017.

Rapides Foundation Goals

To provide experiences in which children can develop a positive concept of self and school, as well as those that promote growth and development in physical, cognitive and emotional areas.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
There are full-time or part-time positions in this program.				
Total Positions	0	0	0	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Rapides Foundation
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	63-3290	Revenues	98,659	139,269	33,205
		Total Revenues	**$ 98,659**	**$ 139,269**	**$ 33,205**
2	63-150-2230	Stipends	-	-	-
3	84-730-1510	Other Salaries	-	-	-
4	84-300-1100	Consultants	98,659	139,269	33,205
5	84-260-1100	Workmen's Compensation	-	-	-
6	84-220-1500	Social Security	-	-	-
7	84-225-1500	Medicare Tax	-	-	-
8	84-231-1500	Teachers' Retirement System	-	-	-
9	84-582-1531	Travel Expense Reimbursement	-	-	-
10	84-610-1531	Materials and Supplies	-	-	-
		Total Special Programs	**$ 98,659**	**$ 139,269**	**$ 33,205**
11	84-123-1400	Substitutes	-	-	-
12	84-231-2500	Teachers' Retirement System	-	-	-
		Total Business Services	**$ -**	**$ -**	**$ -**
		Total Expenditures	**$ 98,659**	**$ 139,269**	**$ 33,205**
		Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
		Beginning Fund Balance	8,659	8,659	8,659
		Ending Fund Balance	8,659	8,659	8,659

Avoyelles Parish School Board
Special Revenue Fund Budget
Title XIX / Nursing

Title XIX / NursingDescription

Title XIX fund is operated by the nursing staff and consists of providing health services to students of public and private schools of this parish. Reimbursements are received from Medicaid funds for services provided to students of this parish.

Title XIX / Nursing Goals

To provide students with immediate health services at the school level.

Personnel Roster

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Nursing Coordinator	0	0	0	0
Registered Nurses	7	7	7	0
Secretary	0	0	0	0
Contracted Nurses	0	0	0	0
Total Positions	7	7	7	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Title XIX / Nursing
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	71-4510	Early Periodic Screening	201,644	225,000	225,000
2	71-4511	Interest	-	-	.
3	71-4512	Transfer from General Fund	278,854	230,000	240,000
4	71-4514	Basic Grant - Carryover	-	-	-
5	71-4515	Guidance - Carryover	-	-	-
		Total Revenues	**$ 480,498**	**$ 455,000**	**$ 465,000**
6	71-150-1390	Clerical	-	-	-
7	71-225-1300	Medicare Tax	-	-	-
8	71-233-1300	Teachers' Retirement System	-	-	-
9	71-582-1390	Social Security	-	-	-
10	71-610-1390	Medical Consultant	-	-	-
11	71-610-1390	Supplies	-	-	-
12	71-730-1390	Basic Equipment	-	-	-
		Total Vocational Programs	**$ -**	**$ -**	**$ -**
13	71-610-2120	Guidance Supplies	-	-	-
14	71-610-2122	Guidance Materials - CO	-	-	-
		Total Pupil Support Services	**$ -**	**$ -**	**$ -**
15	71-123-2235	Substitutes		-	-
16	71-111-2131	Officials/Administrators	-	-	-
17	71-118-2130	Nurse Salaries	305,379	292,414	320,744
18	71-150-2230	Stipend Pay	-	-	-
19	71-150-2134	Stipend Pay	2,922	-	-
20	71-210-2135	Group Insurance	44,711	51,573	58,722
21	71-220-2100	Social Security	-	-	-
22	71-225-2100	Medicare Tax	3,990	4,504	4,655
23	71-231-2100	Teachers' Retirement System	82,898	88,398	70,344
24	71-330-2130	Health Services	20,630	-	-
25	71-430-2620	Repairs	-	-	-
26	71-582-2131	Travel	2,787	1,800	1,800
27	71-260-2100	Workermen's Compensation	7,370	3,300	3,300
28	71-280-2100	Sick Leave Severance Pay	-	-	-
29	71-550-2540	Printing & Binding	-	-	-
30	71-582-2235		-	-	-
31	71-610-2130	Supplies	5,528	4,000	4,000
32	71-610-2231		-	-	-
33	71-610-2232		-	-	-
34	71-610-2233		-	-	-
35	71-610-2234		-	-	-
36	71-730-2235		-	-	-
		Total Instructional Staff Services	**$ 476,215**	**$ 445,989**	**$ 463,565**

Avoyelles Parish School Board
Special Revenue Fund Budget
Title XIX / Nursing
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
		Total Expenditures	**$ 476,215**	**$ 445,989**	**$ 463,565**
37	71-933-5200	Transfer to General Fund	-	-	-
		Total Other Uses of Funds	**$ -**	**$ -**	**$ -**
		Net Change in Fund Balance	**$ 4,283**	**$ 9,011**	**$ 1,435**
		Beginning Fund Balance	(120,716)	(116,433)	(107,422)
		Ending Fund Balance	(116,433)	(107,422)	(105,987)

Preschool Grant

Preschool Grant was established in order to identify, enrich and prepare preschool children for entering school.

Preschool Goals

To provide funds to each school district to aid in the instruction of preschool children.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
There are full-time or part-time positions in this program.				
Total Positions	0	0	0	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Preschool
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	76-4340	Revenues	28,051	$ 60,858	$ 31,037
	76-4532	Revenues Carry-Over	-		
		Total Revenues	**$ 28,051**	**$ 60,858**	**$ 31,037**
2	76-150-1531	Stipends	-	-	-
3	76-112-1531	Other Salaries	-	-	-
4	76-123-1500	Substitute Salaries	-	-	-
5	76-210-1500	Group Insurance	-	-	-
6	76-220-1500	Social Security	-	-	-
7	76-225-1500	Medicare Tax	-	-	-
8	76-231-1500	Teachers' Retirement System	-	-	-
9	76-582-1531	Travel Expense Reimbursement	173	2,000	2,000
10	76-610-1531	Materials and Supplies	24,825	52,084	25,022
		Total Special Programs	**$ 24,998**	**$ 54,084**	**$ 27,022**
11	76-700-2520	Purchasing Clerk Salaries	-	-	-
12	76-933-5200	Indirect Cost Paid	3,053	6,774	4,015
		Total Business Services	**$ 3,053**	**$ 6,774**	**$ 4,015**
		Total Expenditures	**$ 28,051**	**$ 60,858**	**$ 31,037**
		Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
		Beginning Fund Balance	-	-	-
		Ending Fund Balance	-	-	-

Avoyelles Parish School Board
Special Revenue Fund Budget
La School for Agricultural Sciences
Fiscal Year 2019-20

La School for Agricultural Sciences Description

LaSas, a type 4 charter school, was established in 2000, for the purpose of educating at-risk students and to decrease the dropout rate.

Louisiana School for Agricultural Sciences Goals

To provide alternative educational services to at-risk children and children interested in agriculture or sciences.

Personnel Roster

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Principal	1	1	1	-
Guidance Counselor	1	1	1	-
Agriculture Teachers	3	3	3	-
Secondary Teachers	16	16	17	1
Special Education Teachers	1	1	1	-
Secretary	1	1	2	1
Janitor	2	2	2	-
Assistant Principal	1	1	1	-
Business Teachers	2	2	2	-
Paraprofessionals-Sped and Regula	2	2	2	-
	30	30	32	2

Avoyelles Parish School Board
Special Revenue Fund Budget
La School for Agricultural Sciences
Fiscal Year 2019-2020

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	78-3110	MFP	2,962,707	3,054,387	3,104,399
2	78-3290	Other Revenues	-	-	-
	78-5220	Operating Transfers In	-		
		Total Revenues	**$ 2,962,707**	**$ 3,054,387**	**$ 3,104,399**
3	78-112-1110	Secondary Teacher Salaries	-	-	-
4	78-112-1130	Secondary Teacher Salaries	762,744	742,926	768,722
5	78-115-1110	Aide Salaries		-	-
6	78-115-1130	Salaries Paraprofessional	13,667	17,421	37,882
7	78-123-1100	Substitute Salaries	27,080	20,000	18,000
8	78-150-1110	Stipend Pay		-	-
9	78-130-1100	Other Salaries	7,877	3,000	10,000
10	78-210-1100	Group Insurance	134,829	95,619	130,016
11	78-220-1100	Social Security	394	-	1,200
12	78-225-1100	Medicare Tax	10,549	10,779	12,720
13	78-231-1100	Teachers' Retirement System	211,798	198,371	209,350
14	78-233-1100	School Employees' Retirement		-	-
15	78-237-1100	ORP Retirement		-	-
16	78-280-1100	Sick Leave Serverance	1,013	12,900	13,000
17	78-260-1100	Workmen's Compensation		-	-
18	78-300-1110	Purchased Educational Services		-	-
19	78-339-1110	Contracted Services		-	-
20	78-430-1110	Repairs to Instructional Equipment		-	-
21	78-582-1100	Travel Expense Reimbursement	367	1,000	1,000
22	78-564-1130	Tuition	-	-	-
23	78-610-1100	Materials and Supplies	104,006	74,000	74,000
24	78-642-1100	Textbooks	-	15,000	15,000
25	78-730-1100	Equipment	-	-	-
26		**Total Other Instructional**	**$ 1,274,324**	**$ 1,191,016**	**$ 1,290,890**
27					
28	78-112-1210	Special Education Teachers	46,227	48,892	49,892
29	78-115-1210	Aide Salaries	39,828	41,299	43,749
30	78-123-1200	Substitute Salaries	493	500	500
31	78-210-1200	Group Insurance	10,357	3,800	4,009
32	78-225-1200	Medicare Tax	1,199	1,309	1,360
33	78-231-1200	Teacher's Retirement System	22,891	24,083	25,000
34	78-233-2100	School Employees' Retirement	31	50	50
35	78-280-1210	Sick Leave Serverance	-	-	-
36	78-260-2100	Workmen's Compensation	-	-	-
37			-		-
38					
39					
40					
41					
42					

Avoyelles Parish School Board
Special Revenue Fund Budget
La School for Agricultural Sciences
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
43	78-320-2190	Purchased Educational Services	-	-	-
44	78-582-2134	Travel	-	-	-
45	78-582-1200	Travel Expense Reimbursement	-	-	56,000
46	78-610-1200	Materials	-	500	500
47	78-610-1200	Homeless Materials	-	-	-
48	78-730-1200	Equipment	-	-	-
49		**Total Special Education Program**	**$ 121,026**	**$ 120,433**	**$ 181,060**
50					-
51	78-112-1310	Agriculture Teacher Salaries	240,195	245,000	175,000
52	78-123-1300	Substitute Employee Vocational	2,610	11,800	11,800
53	78-112-1340	Teachers Home Economics/Business	49,292	95,919	98,319
54	78-210-1300	Group Insurance	33,542	45,491	37,000
55	78-220-1300	Social Security	96	750	850
56	78-225-1300	Medicare Tax	3,575	4,309	3,500
57	78-231-1300	Teachers' Retirement System	77,372	90,505	72,000
58	78-233-1300	School Employees' Retirement	337		-
59	78-237-1300	Severance Pay	-		-
60	78-240-1300	Tuition	-		-
61	78-250-1300	Unemployment Compensation	-		-
62	78-260-1300	Workmen's Compensation	-		-
63	78-531-1314	Postage	-		-
64	78-582-1300	Travel Expense Reimbursement	-	2,000	2,000
65	78-582-1390	Technology Travel	-		-
66	78-610-1300	Materials and Supplies	19,955	6,500	6,500
67	78-610-1310	CTE	41,805	52,000	35,000
68	78-730-1300	Equipment	-		-
69		**Total Vocational Programs**	**$ 468,779**	**$ 554,274**	**$ 441,969**
	78-210-1500	Group Insurance	$ -		$ -
		Total Special Programs	**$ -**	**$ -**	**$ -**
70					
71	78-113-2122	Therapists/Specialists/Counselors/Nurse	97,342	97,712	126,138
	78-225-2100	Medicare	1,287	1,351	1,510
	78-210-2100	Group Insurance	13,052	13,944	12,834
72	78-231-2100	Louisiana Teachers Retirement	26,693	25,816	27,420
73		**Total Pupil Support Services**	**$ 138,374**	**$ 138,823**	**$ 167,902**
74					
75	78-113-2211	Instructional Coach	-	-	-
76	78-119-2222	Other Salaries/JAG	24,837	-	21,278
77	78-150-2230	Stipends	8,960	8,000	8,000
78	78-210-2200	Group Insurance	3,032	-	-
	78-225-2200	Medicare Tax	136	115	115
79	78-220-2200	Social Security	-	-	-
80	78-231-2200	Louisiana Teacher Retirement	2,490	2,136	2,136
81					-
82					
83					
84					

Avoyelles Parish School Board
Special Revenue Fund Budget
La School for Agricultural Sciences
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
85	78-320-2290	Purchased Educational Services	-	-	-
86	78-582-2234	Travel	-	-	-
87	78-582-2290	Travel Expense Reimbursement	-	-	-
88	78-640-2252	School Library Service	-	-	-
89	78-610-2290	Homeless Materials	-	-	-
90	78-730-2290	Equipment	-	-	-
91		**Total Pupil Support Services**	**$ 39,455**	**$ 10,251**	**$ 31,529**
92					-
93	78-111-2410	Administrative Salaries	138,221	132,414	135,954
94	78-114-2400	Clerical/Secretarial Salaries	22,347	22,347	22,347
95	78-129-2400	Other Salaries	10,491	10,500	12,000
96	78-210-2400	Group Insurance	23,522	19,136	26,607
97	78-220-2200	Social Security	638	800	900
98	78-225-2400	Medicare Tax	2,272	2,445	2,500
99	78-231-2400	Teachers' Retirement System	36,820	41,355	43,000
100	78-233-2200	School Employees' Retirement	-	-	-
101	78-237-2200	Severance Pay	-	-	-
102	78-240-2200	Tuition	-	-	-
103	78-250-2200	Unemployment Compensation	-	-	-
104	78-260-2400	Workmen's Compensation	34,443	35,000	35,000
105	78-280-2400	Sick Leave Severance Pay	-		-
106	78-530-2400	Telephone	2,219	3,000	1,200
107	78-582-2400	Travel	-	500	500
108	78-610-2400	Materials and Supplies	-	500	500
109	78-610-2430	Inservice Materials	-	-	-
110	78-730-2414	Equipment	-	-	-
111		**Total Instructional Staff Services**	**$ 270,973**	**$ 267,997**	**$ 280,508**
112			-		-
113	78-521-2510	Liability Insurance	-	-	-
114	78-610-2510	Materials and Supplies	-	-	-
115		**Total Business Services**	**$ -**	**$ -**	**$ -**
116			-		-
117	78-116-2620	Custodian Salary	51,657	40,949	45,000
118	78-117-2620	Maintenance Salary	-	-	-
119	78-119-2600	Other Salaries	9,396	13,500	13,500
120	78-210-2600	Group Insurance	3,458	6,082	6,082
121	78-220-2600	Social Security	583	850	900
122	78-225-2600	Medicare Tax	883	823	900
123			-		
124			-		-
125			-		-
126			-		-
127			-		-
128			-		-

Avoyelles Parish School Board
Special Revenue Fund Budget
La School for Agricultural Sciences
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
129	78-233-2600	School Employees' Retirement	14,257	12,027	13,037
130	78-260-2600	Workmen's Compensation	-		-
131	78-411-2620	Water/Sewage	1,922	1,900	1,900
132	78-430-2620	Care & Upkeep of Building	75,424	65,000	65,000
133	78-430-2640	Care & Upkeep of Equipment	-		-
134	78-442-2640	Rental of Equipment	-		-
135	78-523-2620	Insurance	-	10,000	10,000
136	78-530-2620	Telephone	-	-	-
137	78-610-2600	Materials and Supplies	547	1,000	1,500
138	78-621-2620	Natural Gas	-	-	-
139	78-622-2620	Electricity	83,522	75,000	85,000
140	78-626-2600	Gasoline	-	-	-
141	78-730-2620	Equipment	-	-	-
142	78-732-2600	Food Service Costs	-	-	-
143		**Total Maintenance of Plant**	**$ 241,649**	**$ 227,131**	**$ 242,819**
144	78-130-2721	Bus Operators	16,261	13,500	13,500
145	78-220-2700	Social Security	-	-	-
146	78-233-2700	LSERS	173	4,300	4,300
146	78-225-2700	Medicare Tax	1,840	200	200
147	78-150-2721	Stipend Pay Vehicle Operation		-	
148	78-430-2721	Repairs & Maintenance Service		-	
149	78-531-2774	Postage	-	-	
150	78-582-2774	Travel Expense Reimbursement	-	-	
151	78-582-2790	Technology Travel	-	-	
152	78-610-2714	Materials and Supplies	-	-	
153	78-610-2730	Inservice Materials	-	-	-
154	78-730-2721	Equipment	-	-	-
155		**Total Transportation Services**	**$ 18,274**	**$ 18,000**	**$ 18,000**
156					
157	78-610-3100	Food Service Costs	45,153	35,000	45,000
158	78-340-5100	Debt Service Payment	73,438	70,000	70,000
159		**Total General Administration**	**$ 118,591**	**$ 105,000**	**$ 115,000**
160					
161	78-450-4500	Construction Services	-	-	
162	78-117-2620	Maintenance Salary	-	-	-
163	78-119-2600	Other Salaries	-	-	-
164	78-210-2600	Group Insurance	-	-	-
165	78-220-2600	Social Security	-	-	-
166	78-225-2600	Medicare Tax	-	-	-
167					
168					
169					
170					
171					
172					

Avoyelles Parish School Board
Special Revenue Fund Budget
La School for Agricultural Sciences
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
173	78-233-2600	School Employees' Retirement	-	-	-
174	78-260-2600	Workmen's Compensation	-	-	-
175	78-411-2620	Water/Sewage	-	-	-
176	78-430-2620	Care & Upkeep of Building	-	-	-
177	78-430-2640	Care & Upkeep of Equipment	-	-	-
178	78-430-2650	Transportation Costs	-	-	-
179	78-523-2620	Fleet Insurance	-	-	-
180	78-582-2620	Travel	-	-	-
181	78-610-2600	Materials and Supplies	-	-	-
182	78-621-2620	Natural Gas	-	-	-
183	78-622-2620	Electricity	-	-	-
184	78-626-2600	Gasoline	-	-	-
185	78-730-2620	Equipment	-	-	-
186	78-732-2600	Food Service Costs	-	-	-
187		**Total Facility and Acquisition Costs**	**$ -**	**$ -**	**$ -**
188					
189		**Total Expenditures**	**$ 2,691,445**	**$ 2,632,925**	**$ 2,769,677**
190					
191	78-932-5200	Operating Transfers Out	100,000	100,000	100,000
192	78-933-5200	Indirect Cost Paid	80,010	76,360	78,000
193		**Total Other Uses of Funds**	**180,010**	**176,360**	**178,000**
194					
195					
196		**Net Change in Fund Balance**	**$ 91,252**	**$ 245,102**	**$ 156,722**
197					
198		Beginning Fund Balance	1,520,962	1,612,214	1,857,316
199		Ending Fund Balance	1,612,214	1,857,316	2,014,038

Avoyelles Parish School Board
Special Revenue Fund Budget
Early Childhood Development
Fiscal Year 2019-20

Early Childhood Development Description

Early Childhood Development (ECD) program is to provide universal pre kindergarten classes and before-and-after school childcare to four-year-old children who are eligible to enter public school kindergarten the following year. ECD funds are available primarily through the Federal Temporary Asst. to Needy Families (TANF) Act, and therefore, may be expended exclusively for services to children who are eligible for free and reduced price meals.

Early Childhood Development Goals

1. Increase children's readiness for kindergarten by providing a developmentally appropriate classroom for all four year olds that are qualified for free/reduced meals.
2. To provide quality before-and-after school childcare services to children enrolled in the program.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
ECD Teacher	4	4	1	0
ECD Teacher Aides	4	4	1	-3
Total Positions	8	8	2	-3

Avoyelles Parish School Board
Special Revenue Fund Budget
Early Childhood Development
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	89-4590	Early Childhood Development	$ 101,936	$ 103,687	$ 103,418
2	89-4591	LA 4	261,060	261,060	183,200
		Total Revenues	**$ 362,996**	**$ 364,747**	**$ 286,618**
					-
3	89-112-1530	Pre-K Teacher Salary	161,084	155,498	83,113
4	89-115-1530	ECD Teacher Aide Salaries	74,999	70,600	65,000
5	89-123-1530	ECD Substitute Salaries	2,475	3,000	3,000
6	89-150-1530	ECD Stipends	-	-	-
7	89-210-1500	Group Insurance	45,103	56,084	55,500
8	89-220-1500	Social Security	150	186	175
9	89-225-1500	Medicare Tax	3,121	3,000	3,200
10	89-231-1500	Teachers' Retirement System	64,541	66,029	66,130
11	89-240-1500	Tuition Reimbursement	-	-	-
12	89-260-1500	Workmen's Compensation	-	-	-
13	89-320-1530	Purchased Educational Services	-	-	-
14	89-339-1530	ECD Other Professional Services	-	-	-
15	89-430-1530	ECD Repairs & Maintenance	-	-	-
16	89-531-1530	ECD Postage	-	-	-
17	89-550-1530	ECD Printing	-	-	-
18	89-582-1530	ECD Travel Expense Reimbursement	-	-	-
19	89-610-1530	ECD Materials	7,083	10,350	6,000
20	89-730-1530	ECD Equipment	4,440	-	4,500
21	89-810-1530	ECD Dues & Fees	-	-	-
		Total Special Programs	**$ 362,996**	**$ 364,747**	**$ 286,618**
22	89-333-2311	Audit Services	-	-	-
		Total General Administration	-	-	-
		Total Expenditures	**$ 362,996**	**$ 364,747**	**$ 286,618**
23	89-933-5200	Indirect Cost	-	-	-
		Total Other Uses of Funds	$ -	$ -	$ -
		Net Change in Fund Balance	$ 0	$ -	$ -
		Beginning Fund Balance	-	-	-
		Ending Fund Balance	0	-	-

Avoyelles Parish School Board
Special Revenue Fund Budget
Educational Excellence
Fiscal Year 2019-20

Educational Excellence Description

Educational Excellence Fund was created by the state as a result of a tobacco lawsuit settlement. Each school district must submit and follow a plan regarding the use of these funds.

Educational Excellence Goals

To provide funds to each school district to aid in instructional expenditures.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
There are full-time or part-time positions in this program.				
Total Positions	0	0	0	0

Avoyelles Parish School Board
Special Revenue Fund Budget
Educational Excellence
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	85-3290	Revenues	104,319	97,856	91,060
		Total Revenues	**$ 104,319**	**$ 97,856**	**$ 91,060**
2	85-150-1531	Stipends	-	-	-
3	85-115-1531	Other Salaries	-	-	-
4	85-123-1500	Substitute Salaries	-	-	-
5	85-210-1500	Group Insurance	-	-	-
6	85-220-1500	Social Security	-	-	-
7	85-225-1500	Medicare Tax	-	-	-
8	85-231-1500	Teachers' Retirement System	-	-	-
9	85-300-1500	Purchased Professional Services	-	-	-
10	85-610-1100	Materials and Supplies	104,319	97,856	91,060
		Total Special Programs	**$ 104,319**	**$ 97,856**	**$ 91,060**
11	85-114-2520	Purchasing Clerk Salaries	-	-	-
12	85-231-2500	Teachers' Retirement System	-	-	-
		Total Business Services	**$ -**	**$ -**	**$ -**
		Total Expenditures	**$ 104,319**	**$ 97,856**	**$ 91,060**
		Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
		Beginning Fund Balance	-	-	-
		Ending Fund Balance	-	-	-

Avoyelles Parish School Board
Special Revenue Fund Budget
JAG
Fiscal Year 2019-20

JAG Description

JAG program provides on-the-job training for jobs to high school students.

JAG Goals

To provide opportunities and training to students interested in entering the job market after high school graduation.

Personnel Roster

The Total Personnel Roster is shown in the Information Section - Table 9

Position	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase + Decrease -
Coordinator	4	3	3	0
Total Positions	4	5	0	0

Avoyelles Parish School Board
Special Revenue Fund Budget
JAG
Fiscal Year 2019-20

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	96-4532	Grant Revenues	138,330	114,300	150,000
2	96-4591	Interest	-		-
		Total Revenues	**$ 138,330**	**$ 114,300**	**$ 150,000**
					-
3	96-582-1100	Travel Reimbursement	-	-	-
4	96-225-1400	Medicare	1,451	1,372	1,753
5	96-610-1210	Materials & Supplies	-	-	-
6	96-210-2200	Group Insurance	23,857	10,250	25,050
7	96-231-2200	Teachers' Retirement System	49,999	7,978	30,840
8	96-111-2219	Officials/Administrators/Managers Salaries	63,022	94,700	92,357
		Total Other Instructional Programs	**$ 138,330**	**$ 114,300**	**$ 150,000**
		Total Expenditures	**$ 138,330**	**$ 114,300**	**$ 150,000**
14	96-933-5200	Indirect Cost	-	-	-
		Total Other Uses of Funds	**$ -**	**$ -**	**$ -**
		Net Change in Fund Balance	**$ 0**	**$ -**	**$ -**
		Beginning Fund Balance	-	0	0
		Ending Fund Balance	0	0	0

Avoyelles Parish School Board
Capital Projects Fund

Avoyelles Parish School Board
Capital Projects Fund
Fiscal Year 2019-20

Budget Summary by Function

Revenues	Actual 2017-18	Budget 2018-19	Budget 2019-20	Percent of Change
Local Revenues	$0	$0	$0	0.0%
Federal Revenues	0	0	0	0.0%
Total Revenues	$0	$0	$0	0.0%
Expenditures				
General Administration	$0	$0	$0	0.0%
Business Services	0	0	0	0.0%
Facility Acquisition & Construction	346,274	713,261	0	-100.0%
Total Expenditures	$346,274	$713,261	$0	-100.0%
Other Sources of Funds	$442,000	$262,000	$262,000	0.0%
Other Uses of Funds	0	0	0	0.0%
Total Other Sources and Uses	$442,000	$262,000	$262,000	0.0%
Net Change in Fund Balance	$95,726	($451,261)	$262,000	
Beginning Fund Balance	$760,660	$856,386	$405,125	-52.7%
Ending Fund Balance	$856,386	$405,125	$667,125	64.7%

Individual school district budgets are shown later in this section

Purpose of Capital Projects Fund

The Capital Projects Fund deals with outlays for "capital expenditures." Capital expenditures are defined as charges for the acquisition at the delivered price including transportation, costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements.

Avoyelles Parish School Board
Capital Projects Fund
Fiscal Year 2019-20

Budget Summary by Object

Revenues	Actual 2017-18	Budget 2018-19	Budget 2019-20	Percent of Change
Local Revenues	$0	$0	$0	0.0%
Federal Revenues	0	0	0	0.0%
Total Revenues	$0	$0	$0	0.0%
Expenditures				
Salaries	$0	$0	$0	0.0%
Employee Benefits	0	0	0	0.0%
Purchased Professional Services	0	0	0	0.0%
Purchased Property Services	346,274	713,261	0	-100.0%
Other Purchased Services	0	0	0	0.0%
Supplies	0	0	0	0.0%
Property	0	0	0	0.0%
Other Objects	0	0	0	0.0%
Total Expenditures	$346,274	$713,261	$0	-100.0%
Other Sources of Funds	$442,000	$262,000	$262,000	0.0%
Other Uses of Funds	0	0	0	0.0%
Total Other Sources and Uses	$442,000	$262,000	$262,000	0.0%
Net Change in Fund Balance	$95,726	($451,261)	$262,000	
Beginning Fund Balance	$760,660	$856,386	$405,125	-52.7%
Ending Fund Balance	$856,386	$405,125	$667,125	64.7%

The expenditures, listed on this page, present a cross-classification of the total Capital Projects 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.

Avoyelles Parish School Board
Capital Projects Fund
Fiscal Year 2019-20

Most Important Features

1 The budget cycle of Capital Projects Fund Budget is different from the budget cycle of the General Fund. The most significant difference is the method of financing. Capital Projects items are often financed through selling bonds, but they can also be funded by saving over a period of years. Therefore, the money is received in one fiscal year and the payment of the project often extends over several fiscal years.

Because of this, the Capital Projects Fund Budget will either show large surpluses or large deficits.

2 Competitive sealed bids for large projects have been bid out and bids are expected to be accepted within the near future, allowing the selection of bidder to be decided on by the School Board.

Avoyelles Parish School Board
Capital Projects Fund

Fiscal Year 2019-20

Location	School Improvements	Anticipated Project Timeline & Cost		
		Begin	Completion	Cost

Avoyelles Parish School Board
Capital Projects Fund

Fiscal Year 2019-20

Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	Bond Proceeds	$0	$0	$0
2	Interest on Checking Accounts	0	0	0
3	16th Section Revenue	0	0	0
4	Insurance Proceeds from Loss	0	0	0
	Total Revenues	**$0**	**$0**	**$0**
5	Sales Tax Commission	$0	$0	$0
	Total General Administration	$0	$0	$0
6	Bank Charges	$0	$0	$0
	Total Business Administration	$0	$0	$0
7	Legal Fees	$0	$0	$0
8	Architect \ Engineering Fees	0	0	0
9	Construction Services	0	0	0
10	Land Improvements	0	0	0
11	Building Improvements	346,274	713,261	0
12	Equipment	0	0	0
	Total Facility Acq. & Construction	$346,274	$713,261	$0
	Total Expenditures	**$346,274**	**$713,261**	**$0**
	Operating Transfers In	**$442,000**	**$262,000**	**$262,000**
	Net Change in Fund Balance	**$95,726**	**($451,261)**	**$262,000**
	Beginning Fund Balance	$760,660	$856,386	$405,125
	Ending Fund Balance	$856,386	$405,125	$667,125

Avoyelles Parish School Board
Debt Service Fund

Avoyelles Parish School Board
Debt Service Funds
Fiscal Year 2019-20

Budget Summary by Function

Revenues	Actual 2017-18	Budget 2018-19	Budget 2019-20	Percent of Change
Local Revenues	$ 2,729	$ -	$ 1,000	#DIV/0!
State Revenues	0	0	0	0.00%
Total Revenues	$ 2,729	$ -	$ 1,000	#DIV/0!
Expenditures				
General Administration	$ 22,133	$ -	$ -	#DIV/0!
Debt Service	759,692	743,362	578,666	-22.20%
Total Expenditures	781,825	743,362	578,666	-22.20%
Other Sources of Funds	932,569	582,878	603,765	0.00%
Other Uses of Funds	0	0	0	0.00%
Total Other Sources and Uses	$ 932,569	$ 582,878	$ 603,765	0.00%
Net Change in Fund Balance	$ 153,473	$ (160,484)	$ 26,099	0.00%
Beginning Fund Balance	$ 602,281	$ 755,754	$ 595,270	-21.20%
Ending Fund Balance	$ 755,754	$ 595,270	$ 621,369	4.40%

Individual school district budgets are shown later in this section.

Purpose of Debt Service Funds

Debt Service Funds are used to accumulate monies to pay outstanding bond issues. Bonds were issued by individual school districts created by the Board.

There are (9) school districts located within the parish. Avoyelles Parish is located in Central Louisiana approximately 30 miles south of Alexandria which is the largest metropolitan area of the region. It is also approximately 200 miles northwest of New Orleans.

Bonds were issued by the respective school districts to acquire land for building sites, erect and improve school buildings, and acquire the necessary equipment and furnishings. The bond issues are financed by a special property tax levy within the respective school districts and/or an allocation of sales and use tax collected. Certificate of Indebtedness was issued to finance energy savings program.

Avoyelles Parish School Board
Debt Service Funds
Fiscal Year 2019-20

Budget Summary by Object

Revenues	Actual 2017-18	Budget 2018-19	Budget 2019-20	Percent of Change
Local Revenues	2,729	-	1,000	#DIV/0!
State Revenues	-	-	-	0.00%
Total Revenues	2,729	-	1,000	#DIV/0!
Expenditures				
Salaries	$0	$0	$0	0.00%
Employee Benefits	0	0	0	0.00%
Purchased Professional Services	0	0	0	#DIV/0!
Purchased Property Services	0	0	0	0.00%
Other Purchased Services	0	0	0	0.00%
Supplies	0	0	0	0.00%
Property	0	0	$ -	0.00%
Other Objects	0	0	0	0.00%
Principal & Interest	781,825	743,362	578,666	-22.20%
Total Expenditures	781,825	743,362	578,666	-22.20%
Other Sources of Funds	932,569	582,878	603,765	0.00%
Other Uses of Funds	-	-	-	0.00%
Total Other Sources and Uses	932,569	582,878	603,765	0.00%
Net Change in Fund Balance	153,473	(160,484)	26,099	
Beginning Fund Balance	602,281	755,754	595,270	-21.20%
Ending Fund Balance	755,754	595,270	621,369	4.40%

The expenditures, listed on this page, present a cross-classification of the total Debt Service 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 obtained as a result of a specific expenditure.

Avoyelles Parish School Board
Debt Service Funds
Fiscal Year 2019-20

Most Important Features

1 No property millages are budgeted for the upcoming year that will fund debt service.

2 One of the Debt Service reserve requirements approved by the Avoyelles Parish School Board is to have at least 40%, but not greater than 75%, of next year's principal and interest payments in reserve. This requirement benefits both the taxpayer and the Board. The taxpayer is assured that the millage levy will be at its lowest possible levy, and the Board is assured that sufficient funds will be available in reserve for the next semiannual debt service payments. (See chart below.)

	Projected Reserve at 7/30/2019	Principal & Interest Due 2019-20	Percent of Reserve to P&I Payments
2002 Refunding G/O Bonds	$ -	$0	0.00%
Total	$ -	$ -	0.00%

Avoyelles Parish School Board
Debt Service Funds
Fiscal Year 2019-20

Most Important Features

3 Because major capital projects are funded by selling General Obligation (G\O) Bonds, it is important to know that Louisiana law limits the amount of bonds that can be sold. The additional G\O Bonds and the number of additional mills needed to retire the debt is listed below. Average annual debt service payments are estimated by Bond Counsel using 20 year loans and a 4.75% interest rate.

Note: This would require voter approval.

Additional G\O Bonds that could be sold	Average Annual Debt Service Payments	Additional Annual Millage bonds were sold
$ 8,935,019	$0	0.00

Avoyelles Parish School Board
Debt Service Funds
Fiscal Year 2019-20

Debt Service Millages by District

	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase (Decrease)
No millages exist	0.00	0.00	0.00	0.00

Avoyelles Parish School Board
Debt Service Funds
Fiscal Year 2019-20

Long-term Debt Summary Schedule at July 1, 2019

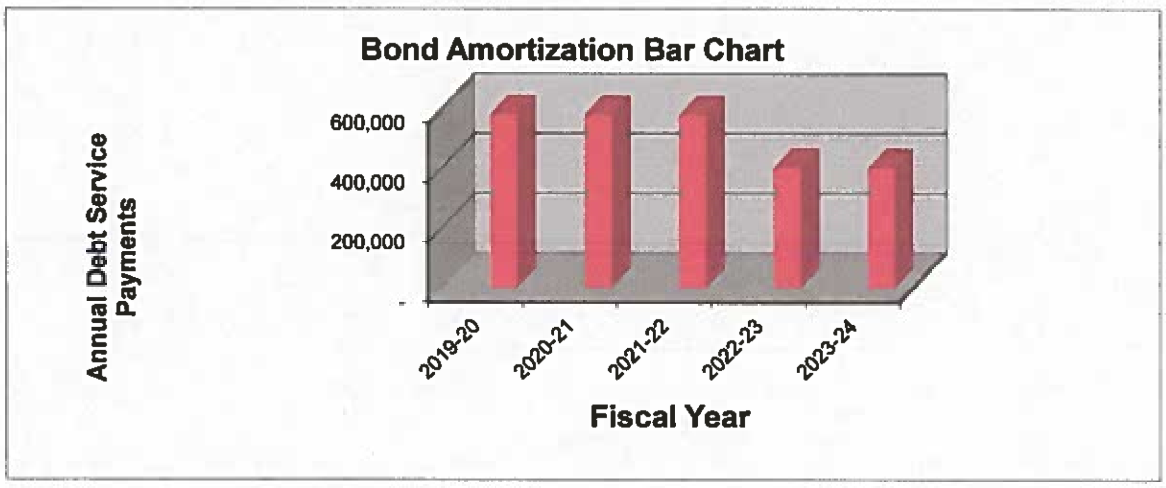
The Board has outstanding general obligation bonds, sales tax bonds, and/or certificates of indebtedness in one (1) of the nine (9) school districts as shown below. The retirement of these bonds, both principal and interest, is funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within each school district of the parish.

Long-term Debt Issue	Original Issue	Net Interest Costs	Final Payment Date	Interest to Maturity	Principal Outstanding
General Obligation Bonds:					
Certificate of Indebtedness Energy Savings 2003 Issue	2,110,000	3.45%	1-Sep-17	0	0
Certificate of Indebtedness 2009 QSCB	5,000,000	0%	8/1/2025	0	2,000,003
Certificate of Indebtedness 2011 QSCB	1,000,000	1.75%	8/1/2027	$ 39,378	$ 500,000
Total				$ 39,378	$ 2,500,003
Equipment Lease Purchase 2018	869600	3.25%	3/20/2022	$ 32,661	$ 489,587
				$ 72,039	$ 2,989,590

Avoyelles Parish School Board
Debt Service Funds
Fiscal Year 2019-20

Bond Amortization Summary at July 1, 2019

Fiscal Year	Principal Payments	Interest Payments	Total Payments
2019-20	553,760	24,906	578,666
2020-21	558,971	18,600	577,571
2021-22	564,355	12,125	576,480
2022-23	395,833	5,468	401,301
2023-24	395,833	4,376	400,209
Total	$ 2,468,752	$ 65,475	$ 2,534,227



Avoyelles Parish School Board
Debt Service Fund

2002 Certificates of Indebtedness

Background, History and Miscellaneous Information

On April 30, 2002, the School Board issued $2,110,000 in Cert of Indebtedness, Series 2002 Indebtedness, Series 2002 for the purpose of paying the costs of energy efficiency contracts to construct, acquire, and improve energy facilities as part of the Board's energy retrofit project. In addition, TAC Energy Solutions guarantees an annual energy cost savings to equal or exceed the annual debt service requirements. In the event the savings are not sufficient to pay the debt requirement for the year, TAC Energy Solutions will pay the amount by which the savings are deficient.
As of September 2017 these bonds were paid in full.

Avoyelles Parish School Board
Debt Service Fund Budget

2002 Certificates of Indebtedness

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	58-1113	Debt Service Taxes			
2	58-1130	Sales Taxes			
3	58-1510	Interest on CDs			0
4	58-1512	Interest on Checking Accounts	2,729	0	0
5	58-5110	Bond Proceeds	0	0	0
		Total Revenues	**$ 2,729**	**$ -**	**$ -**
6	58-622-2620	Energy Savings	-	-	-
7	58-430-2620	Repairs	22,133	-	-
		Total General Administration	$ 22,133	$ -	$ -
8	58-332-5100	Legal Services	-	-	-
9	58-340-5100	Banking Services	175	-	-
10	58-830-5100	Interest Redemption	1,645	-	-
11	58-910-5100	Principal Redemption	188,000	-	-
		Total Debt Service	$ 189,820	$ -	$ -
		Total Expenditures	**$ 211,953**	**$ -**	**$ -**
	58-000-5220	Operating Transfers In	198,000	-	-
		Net Change in Fund Balance	**$ (11,224)**	**$ -**	**$ -**
		Beginning Fund Balance	$ 525,544	$ 514,320	$ 514,320
		Ending Fund Balance	$ 514,320	$ 514,320	$ 514,320

Avoyelles Parish School Board
Debt Service Fund
2002 Certificate of Indebtedness
Fiscal Year 2019-20

	2002 Issue Certificates of Indebtedness Fund 58					
	Principal	Interest				
		-				
Totals	$ -	$ -				

Avoyelles Parish School Board
Debt Service Fund

2009 QSCB

Background, History and Miscellaneous Information

In August 2009, as part of the ARRA(American Recovery Reinvestment Act) also known as Stimulus funding, the State of Louisiana was awarded funding Federal funding to lend to school districts for construction and repair. The bonds are issued at zero interest to school districts and lending institutions are allowed a tax credit as an incentive to finance these bonds. The maturity of the bonds is limited by the IRS to 15 years. The bonds allow the issuer to establish an interest earning sinking fund to payoff the bonds at maturity.

Avoyelles Parish School Board
Debt Service Fund Budget

2009 QSCB

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	51-1113	Debt Service Taxes			
2	51-1130	Sales Taxes			
3	51-1510	Interest on CDs			
4	51-1512	Interest on Checking Accounts		-	-
5	51-5110	Bond Proceeds		-	-
		Total Revenues	**$ -**	**$ -**	**$ -**
6	51-622-2620	Energy Savings		-	-
7	51-430-2620	Repairs	-	-	-
		Total General Administration	$ -	$ -	$ -
8	51-332-5100	Legal Services	-	-	-
9	51-340-5100	Banking Services	-	-	-
10	51-830-5100	Interest Redemption	-	-	-
11	51-910-5100	Principal Redemption	333,333	333,333	333,333
		Total Debt Service	$ 333,333	$ 333,333	$ 333,333
		Total Expenditures	**$ 333,333**	**$ 333,333**	**$ 333,333**
	51-000-5220	Operating Transfers In	333,333	333,333	333,333
		Net Change in Fund Balance	**$ -**	**$ -**	**$ -**
		Beginning Fund Balance	$ -	$ -	$ -
		Ending Fund Balance	$ -	$ -	$ -

Avoyelles Parish School Board
Debt Service Fund
2009 QSCB
Fiscal Year 2019-20

	2009 Issue QSCB Fund 47	
	Principal	Interest
2019-20	333,333	-
2020-21	333,333	-
2021-22	333,333	-
2022-23	333,333	-
2023-24	333,333	-
2024-25	333,338	-
		-
Totals	$ 2,000,003	$ -

Avoyelles Parish School Board
Debt Service Fund

2011 QSCB

Background, History and Miscellaneous Information

In May 2011, as part of the ARRA(American Recovery Reinvestment Act) also known as Stimulus funding, the State of Louisiana was awarded funding Federal funding to lend to school districts for construction and repair. The bonds are issued at an interest rate of 1.75% to school districts and lending institutions are allowed a tax credit as an incentive to finance these bonds. The maturity of the bonds is limited by the IRS to 15 years. The bonds allow the issuer to establish an interest earning sinking fund to payoff the bonds at maturity.

Avoyelles Parish School Board
Debt Service Fund Budget

2011 QSCB

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	48-1113	Debt Service Taxes			
2	48-1130	Sales Taxes			
3	48-1510	Interest on CDs			0
4	48-1512	Interest on Checking Accounts	0	-	-
5	48-5110	Bond Proceeds	0	-	-
		Total Revenues	**$ -**	**$ -**	**$ -**
6	48-622-2620	Energy Savings		-	-
7	48-430-2620	Repairs	-	-	-
		Total General Administration	$ -	$ -	$ -
8	48-332-5100	Legal Services		-	-
9	48-340-5100	Banking Services	-	-	-
10	48-830-5100	Interest Redemption	10,937	8,750	8,750
11	48-910-5100	Principal Redemption	62,500	62,500	62,500
		Total Debt Service	$ 73,437	$ 71,250	$ 71,250
		Total Expenditures	**$ 73,437**	**$ 71,250**	**$ 71,250**
	48-000-5220	Operating Transfers In	73,438	75,626	75,626
		Net Change in Fund Balance	**$ 1**	**$ 4,376**	**$ 4,376**
		Beginning Fund Balance	$ 76,737	$ 76,738	$ 81,114
		Ending Fund Balance	$ 76,738	$ 81,114	$ 85,490

Avoyelles Parish School Board
Debt Service Fund
2011 QSCB
Fiscal Year 2019-20

	2011 Issue QSCB Fund 47		
	Principal	Interest	
2019-20	62,500	8,750	
2020-21	62,500	7,656	
2021-22	62,500	6,564	
2022-23	62,500	5,468	
2023-24	62,500	4,376	
2024-25	62,500	3,282	
2025-26	62,500	$ 2,188	
2026-27	62,500	$ 1,094	
Totals	$ 500,000	$ 39,378	

Avoyelles Parish School Board
Debt Service Fund

2015 Bus Lease/Purchase

Background, History and Miscellaneous Information

In June 2015 the Board entered into an Equipment Lease Purchase Agreement with Municipal Capital Markets Group, LLC for a period of 5 years for the purpose of obtaining 10 (ten) school busses. The board's decision to pursue this was based on replacing an aging fleet. The funding source for this debt service is local revenues generated in General Fund each year. The annual interest rate is 2.56%.

Avoyelles Parish School Board
Debt Service Fund Budget

2015 Bus Lease/Purchase

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	58-1113	Debt Service Taxes			
2	58-1130	Sales Taxes			
3	58-1510	Interest on CDs			0
4	58-1512	Interest on Checking Accounts		-	-
5	58-5110	Bond Proceeds		-	-
		Total Revenues	**$ -**	**$ -**	**$ -**
6	58-622-2620	Energy Savings		-	-
7	58-430-2620	Repairs	-	-	-
		Total General Administration	$ -	$ -	$ -
8	58-332-5100	Legal Services	-	-	-
9	58-340-5100	Banking Services		297	-
10	58-830-5100	Interest Redemption	6,808	4,104	-
11	58-910-5100	Principal Redemption	156,294	160,295	-
		Total Debt Service	$ 163,102	$ 164,696	$ -
		Total Expenditures	**$ 163,102**	**$ 164,696**	**$ -**
	58-000-5220	Operating Transfers In	327,798	-	-
		Net Change in Fund Balance	**$ 164,696**	**$ (164,696)**	**$ -**
		Beginning Fund Balance	$ -	$ 164,696	$ -
		Ending Fund Balance	$ 164,696	$ -	$ -

Avoyelles Parish School Board
Debt Service Fund
2015 Bus Lease/Purchase
Fiscal Year 2019-20

	Principal	Interest				
		-				
Totals	$ -	$ -				

Avoyelles Parish School Board
Debt Service Fund

2018 Bus Lease/Purchase

Background, History and Miscellaneous Information

In June 2018 the Board entered into an Equipment Lease Purchase Agreement with Municipal Capital Markets Group, LLC for a period of 5 years for the purpose of obtaining 10 (ten) school busses. The board's decision to pursue this was based on replacing an aging fleet. The funding source for this debt service is local revenues generated in General Fund each year. The annual interest rate is 2.56%.

Avoyelles Parish School Board
Debt Service Fund Budget

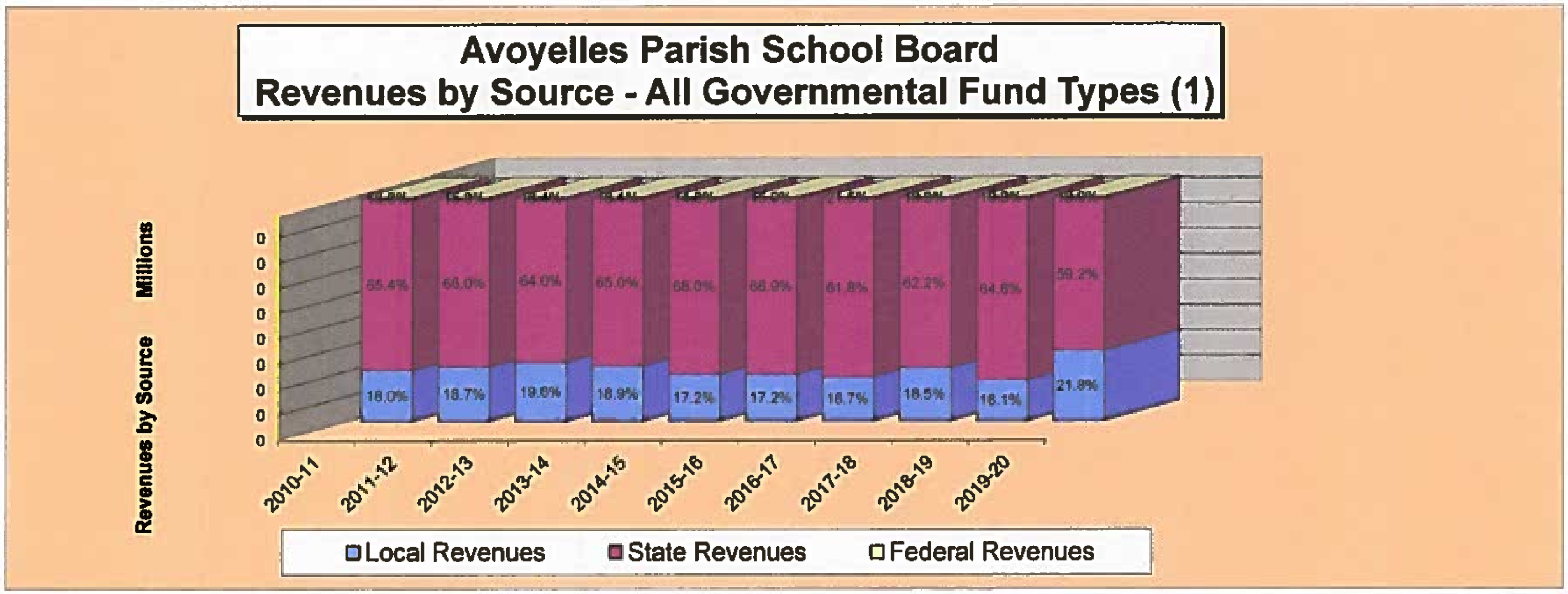
2018 Bus Lease/Purchase

	Account Number	Account Name	Actual 2017-18	Budget 2018-19	Budget 2019-20
1	58-1113	Debt Service Taxes			
2	58-1130	Sales Taxes			
3	58-1510	Interest on CDs			0
4	58-1512	Interest on Checking Accounts		1,000	-
5	58-5110	Bond Proceeds		-	-
		Total Revenues	**$ -**	**$ 1,000**	**$ -**
6	58-622-2620	Energy Savings		-	-
7	58-430-2620	Repairs	-	-	-
		Total General Administration	$ -	$ -	$ -
8	58-332-5100	Legal Services	-	-	-
9	58-340-5100	Banking Services	1,054	-	-
10	58-830-5100	Interest Redemption	-	21,201	16,156
11	58-910-5100	Principal Redemption	174,083	152,882	157,927
		Total Debt Service	$ 175,137	$ 174,083	$ 174,083
		Total Expenditures	**$ 175,137**	**$ 174,083**	**$ 174,083**
	58-000-5220	Operating Transfers In	350,272	173,919	194,806
		Net Change in Fund Balance	**$ 175,135**	**$ 836**	**$ 20,723**
		Beginning Fund Balance	$ -	$ 175,135	$ 175,971
		Ending Fund Balance	$ 175,135	$ 175,971	$ 196,694

Avoyelles Parish School Board
Debt Service Fund
2018 Bus Lease/Purchase
Fiscal Year 2019-20

	Principal	Interest
2019-20	157,927	16,156
2020-21	163,138	10,944
2021-22	168,522	5,561
Totals	$ 489,587	$ 32,661

Avoyelles Parish School Board
Informational Section



	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Local Revenues	$ 7,774,620	$ 8,558,672	$ 9,092,766	$ 8,640,270	$ 9,467,860	$ 10,429,084	$ 11,697,382	$ 11,410,138	$ 11,559,755	$ 11,627,869
State Revenues	33,331,900	33,588,339	32,390,989	32,663,204	33,424,021	33,402,362	33,522,756	32,743,305	31,974,481	31,532,526
Federal Revenue	9,984,310	10,105,369	10,099,580	10,606,130	10,194,750	9,764,096	10,449,515	10,290,448	9,866,153	10,081,485
Total Revenues	$ 51,090,830	$ 52,252,380	$ 51,583,335	$ 51,909,604	$ 53,086,631	$ 53,595,542	$ 55,669,653	$ 54,443,891	$ 53,400,389	$ 53,241,880

AVOYELLES PARISH SCHOOL BOARD
TEACHER PLACEMENT SCHEDULE
2019-20
(For Teachers Hired on or after July 1, 2013)

	EXPERIENCE	DEMAND		
	Experience/Effective	Advanced Degree		
Level	**Bachelors**	**Masters**	**M+30, Specialist**	**PhD or EdD**
0	37,160	37,460	37,760	38,060
1	37,560	37,860	38,160	38,460
2	37,960	38,260	38,560	38,860
3	38,360	38,660	38,960	39,260
4	38,760	39,060	39,360	39,660
5	39,160	39,460	39,760	40,060
6	39,560	39,860	40,160	40,460
7	39,960	40,260	40,560	40,860
8	40,360	40,660	40,960	41,260
9	40,760	41,060	41,360	41,660
10	41,160	41,460	41,760	42,060
11	41,560	41,860	42,160	42,460
12	41,960	42,260	42,560	42,860
13	42,360	42,660	42,960	43,260
14	42,760	43,060	43,360	43,660
15	43,160	43,460	43,760	44,060
16	43,560	43,860	44,160	44,460
17	43,960	44,260	44,560	44,860
18	44,360	44,660	44,960	45,260
19	44,760	45,060	45,360	45,660
20	45,160	45,460	45,760	46,060
21	45,560	45,860	46,160	46,460
22	45,960	46,260	46,560	46,860
23	46,360	46,660	46,960	47,260
24	46,760	47,060	47,360	47,660
25	47,160	47,460	47,760	48,060

Guidelines for salary placement:

* Placement of transferred teachers will be based upon the following criteria from the most recent evaluation in their previous disrict as defined by Act 1 of the 2012 Louisiana Legislature:

** Effective Emerging, Effective Proficient, or Highly Effective Ratings
** Years of Experience
** Demand

***** NO EXPERIENCE CREDIT WILL BE GIVEN FOR ANY YEARS OR LEVELS OF EXPERIENCE FOR UNSATISFACTORY OR INEFFECTIVE RATINGS.

Additional Information:

* A one-time $300 increase in salary for advanced degrees for each level will be awarded at the beginning of the semester following the date the employee obtains proof of such degree.

* A Sales Tax Supplement of $2,332 not included in this schedule will be distributed in November of each year.

Revised July 3, 2013

AVOYELLES PARISH SCHOOL BOARD
Related Services Salary Schedule (For Employees Hired Prior to July 1, 2013)
2019-20

YEARS	BA	SPECIALIST IN EDUCATION	Ph.D./Ed.D	OCCUP/ PHYSICAL THERAPIST	SLP 1.17	SCHOOL PSYC
-	37,160	38,098	38,848	41,991	44,575	48,765
1	37,535	38,472	39,220	42,414	45,012	49,244
2	37,909	38,848	39,597	42,837	45,452	49,725
3	38,285	39,220	40,160	43,262	45,887	50,201
4	38,658	39,597	40,753	43,683	46,328	50,684
5	39,033	40,260	41,342	44,107	47,104	51,533
6	39,431	40,947	41,931	44,557	47,908	52,412
7	39,785	41,637	42,522	44,957	48,715	53,295
8	40,160	42,324	43,111	45,381	49,519	54,175
9	40,753	43,015	43,702	46,051	50,327	55,059
10	41,342	43,702	44,294	46,716	51,131	55,938
11	41,996	44,390	44,885	47,455	51,936	56,819
12	42,636	45,076	45,443	48,179	52,739	57,697
13	43,295	45,874	46,263	48,923	53,672	58,719
14	43,295	45,916	46,305	48,923	53,722	58,772
15	43,295	45,958	46,347	48,923	53,771	58,826
16	43,940	46,683	47,083	49,652	54,619	59,754
17	43,940	46,683	47,083	49,652	54,619	59,754
18	43,940	46,683	47,083	49,652	54,619	59,754
19	44,605	47,430	47,840	50,404	55,493	60,710
20	44,605	47,430	47,840	50,404	55,493	60,710
21	44,605	47,430	47,840	50,404	55,493	60,710
22	45,289	48,196	48,620	51,176	56,389	61,691
23	45,289	48,196	48,620	51,176	56,389	61,691
24	45,289	48,196	48,620	51,176	56,389	61,691
25	45,995	48,988	49,423	51,974	57,316	62,704

Note: The above amount does not include the Sales Tax Supplement.
A separate check is normally issued in November of each year.

AVOYELLES PARISH SCHOOL BOARD
Related Services Salary Schedule (For Employees Hired After June 30, 2013)
2019-20

YEARS	BA	SPECIALIST IN EDUCATION	Ph.D./Ed.D	OCCUP/ PHYSICAL THERAPIST	SLP 1.17	SCHOOL PSYC
-	37,160	37,760	38,060	41,991	44,179	48,333
1	37,560	38,160	38,460	42,443	44,647	48,845
2	37,960	38,560	38,860	42,895	45,115	49,357
3	38,360	38,960	39,260	43,347	45,583	49,869
4	38,760	39,360	39,660	43,799	46,051	50,381
5	39,160	39,760	37,351	44,251	46,519	50,893
6	39,560	40,160	40,460	44,703	46,987	51,405
7	39,960	40,560	40,860	45,155	47,455	51,917
8	40,360	40,960	41,260	45,607	47,923	52,429
9	40,760	41,360	37,351	46,059	48,391	52,941
10	41,160	41,760	42,060	46,511	48,859	53,453
11	41,560	42,160	42,460	46,963	49,327	53,965
12	41,960	42,560	42,860	47,415	49,795	54,477
13	42,360	42,960	37,351	47,867	50,263	54,989
14	42,760	43,360	43,660	48,319	50,731	55,501
15	43,160	43,760	44,060	48,771	51,199	56,013
16	43,560	44,160	44,460	49,223	51,667	56,525
17	43,960	44,560	44,860	49,675	52,135	57,037
18	44,360	44,960	45,260	50,127	52,603	57,549
19	44,760	45,360	37,351	50,579	53,071	58,061
20	45,160	45,760	46,060	51,031	53,539	58,573
21	45,560	46,160	46,460	51,483	54,007	59,085
22	45,960	46,560	46,860	51,935	54,475	59,597
23	46,360	46,960	47,260	52,387	54,943	60,109
24	46,760	47,360	47,660	52,839	55,411	60,621
25	47,160	47,760	48,060	53,291	55,879	61,133

Note: The above amount does not include the Sales Tax Supplement.
A separate check is normally issued in November of each year.

SALARY SCHEDULE
TEACHERS AIDES PRIOR TO 7/01/08
2019-20

YEARS EXP.			SALARY
0			16,364.11
1			16,719.21
2			16,931.21
3			17,286.31
4			17,286.31
5			17,286.31
6			17,392.31
7			17,392.31
8			17,392.31
9			17,498.31
10			17,498.31
11			17,498.31
12			17,618.09
13			17,618.09
14			17,809.95
15			18,124.93
16			18,446.60
17			18,774.72
18			19,109.39
19			19,450.76
20			19,798.95
21			20,154.12
22			20,516.37
23			20,885.89
24			21,262.78
25			21,647.22

SALARY SCHEDULE
PARAPROFESSIONALS HIRED AFTER 7/01/08
2019-20

YEARS EXP.			SALARY
0			16,364.11
1			16,441.49
2			16,518.87
3			16,597.31
4			16,675.75
5			16,755.25
6			16,834.75
7			16,914.25
8			16,994.81
9			17,075.37
10			17,155.93
11			17,237.55
12			17,319.17
13			17,401.85
14			17,484.53
15			17,567.21
16			17,650.95
17			17,734.69
18			17,818.43
19			17,903.23
20			17,989.09
21			18,073.89
22			18,160.81
23			18,246.67
24			18,333.59
25			18,420.51

REVISED 12/11

SALARY SCHEDULE
FOOD SERVICE MANAGER
2019-20

YEARS EXP.			SALARY
0			18,081
1			18,167
2			18,253
3			18,341
4			18,428
5			18,516
6			18,604
7			18,693
8			18,782
9			18,871
10			18,961
11			19,051
12			19,142
13			19,233
14			19,325
15			19,418
16			19,510
17			19,603
18			19,697
19			19,791
20			19,886
21			19,980
22			20,076
23			20,172
24			20,269
25			20,366

SALARY SCHEDULE
FOOD SERVICE PRODUCTION MANAGERS
2019-20

YEARS EXP.			SALARY
0			16,167
1			15,980
2			16,366
3			16,467
4			16,568
5			16,670
6			16,773
7			16,876
8			16,980
9			17,085
10			17,191
11			17,297
12			17,403
13			17,511
14			17,619
15			17,727
16			17,837
17			17,947
18			18,058
19			18,170
20			18,282
21			18,282
22			18,369
23			18,369
24			17,502
25			18,456

SALARY SCHEDULE
FOOD SERVICE TECHNICIANS
2019-20

YEARS EXP.			SALARY
0			15,266
1			15,338
2			15,410
3			15,483
4			15,556
5			15,630
6			15,702
7			15,776
8			15,852
9			15,926
10			16,001
11			16,078
12			16,153
13			16,229
14			16,306
15			16,384
16			16,461
17			16,539
18			16,617
19			16,696
20			16,775
21			16,855
22			16,934
23			17,015
24			17,095
25			17,177

AVOYELLES PARISH SCHOOL BOARD
MAINTENANCE/FOOD SERVICE WAREHOUSE TECHNICIAN
SALARY SCHEDULE
2019-20

Years of Experience					Salary
0					22,133
1					22,239
2					22,346
3					22,453
4					22,562
5					22,670
6					22,779
7					22,889
8					22,998
9					23,110
10					23,221
11					23,332
12					23,445
13					23,557
14					23,670
15					23,785
16					23,899
17					24,015
18					24,130
19					24,246
20					24,364
21					24,480
22					24,599
23					24,718
24					24,836
25					24,956

SALARY SCHEDULE
BUS DRIVERS
2019-20

YEARS EXP.			SALARY
0			16,555
1			16,633
2			16,711
3			16,791
4			16,870
5			16,951
6			17,030
7			17,112
8			17,193
9			17,274
10			17,356
11			17,439
12			17,521
13			17,605
14			17,689
15			17,772
16			17,857
17			17,942
18			18,027
19			18,113
20			18,200
21			18,286
22			18,372
23			18,460
24			18,548
25			18,636

SALARY SCHEDULE
BUS AIDES
2019-20

YEARS EXP.			SALARY
0			12,745
1			12,804
2			12,864
3			12,924
4			12,984
5			13,045
6			13,105
7			13,167
8			13,228
9			13,290
10			13,352
11			13,415
12			13,477
13			13,540
14			13,603
15			13,667
16			13,731
17			13,795
18			13,860
19			13,925
20			13,990
21			14,055
22			14,122
23			14,188
24			14,254
25			14,321

SALARY SCHEDULE

Administrative Support
Level 1
2019-20

YEARS EXP.	12 MONTH SALARY	10 MONTH SALARY
0	27,455	22,879
1	27,592	22,994
2	27,730	23,109
3	27,869	23,224
4	28,008	23,340
5	28,148	23,457
6	28,289	23,574
7	28,430	23,692
8	28,573	23,811
9	28,715	23,930
10	28,859	24,049
11	29,003	24,169
12	29,148	24,290
13	29,294	24,412
14	29,441	24,534
15	29,588	24,656
16	29,736	24,780
17	29,884	24,904
18	30,034	25,028
19	30,184	25,153
20	30,335	25,279
21	30,487	25,405
22	30,639	25,533
23	30,792	25,660
24	30,946	25,788
25	31,101	25,917

SALARY SCHEDULE
ADMINISTRATIVE SUPPORT
LEVEL 2
2019-20

YEARS EXP.	12 MONTH SALARY	10 MONTH SALARY
0	22,800	19,000
1	22,914	19,095
2	23,029	19,190
3	23,144	19,286
4	23,259	19,383
5	23,376	19,480
6	23,493	19,577
7	23,610	19,675
8	23,728	19,773
9	23,847	19,872
10	23,966	19,972
11	24,086	20,072
12	24,206	20,172
13	24,327	20,273
14	24,449	20,374
15	24,571	20,476
16	24,694	20,578
17	24,817	20,681
18	24,942	20,785
19	25,066	20,889
20	25,192	20,993
21	25,318	21,098
22	25,444	21,203
23	25,571	21,309
24	25,699	21,416
25	25,828	21,523

SALARY SCHEDULE
ADMINSITRATIVE SUPPORT
LEVEL 3
2019-20

YEARS EXP.	12 MONTH SALARY	10 MONTH SALARY
0	19,500	16,250
1	19,598	16,331
2	19,695	16,413
3	19,794	16,495
4	19,893	16,577
5	19,992	16,660
6	20,092	16,744
7	20,193	16,827
8	20,294	16,911
9	20,395	16,996
10	20,497	17,081
11	20,600	17,166
12	20,703	17,252
13	20,806	17,339
14	20,910	17,425
15	21,015	17,512
16	21,120	17,600
17	21,225	17,688
18	21,332	17,776
19	21,438	17,865
20	21,545	17,955
21	21,653	18,044
22	21,761	18,135
23	21,870	18,225
24	21,980	18,316
25	22,090	18,408

SALARY SCHEDULE
HEAD CUSTODIAN
2019-20

YEARS EXP.			SALARY
0			20,919
1			21,019
2			21,120
3			21,221
4			21,322
5			21,424
6			21,527
7			21,631
8			21,735
9			21,839
10			21,944
11			22,049
12			22,155
13			22,262
14			22,369
15			22,476
16			22,584
17			22,692
18			22,801
19			22,911
20			23,021
21			23,132
22			23,243
23			23,354
24			23,467
25			23,580

SALARY SCHEDULE

CUSTODIAN

2019-20

YEARS EXP.			SALARY
0			19,647
1			19,741
2			19,835
3			19,930
4			20,025
5			20,120
6			20,217
7			20,313
8			20,411
9			20,508
10			20,607
11			20,705
12			20,804
13			20,904
14			21,004
15			21,105
16			21,206
17			21,308
18			21,409
19			21,512
20			21,616
21			21,719
22			21,824
23			21,929
24			22,034
25			22,140

SALARY SCHEDULE
FOOD SERVICE PRODUCTION MANAGERS
2019-20

YEARS EXP.			SALARY
0			16,167
1			15,980
2			16,366
3			16,467
4			16,568
5			16,670
6			16,773
7			16,876
8			16,980
9			17,085
10			17,191
11			17,297
12			17,403
13			17,511
14			17,619
15			17,727
16			17,837
17			17,947
18			18,058
19			18,170
20			18,282
21			18,282
22			18,369
23			18,369
24			17,502
25			18,456

SALARY SCHEDULE
CENTRAL OFFICE CUSTODIAN/PRINTER
2019-20

YEARS EXP.			SALARY
0			22,747
1			22,856
2			22,966
3			23,077
4			23,188
5			23,299
6			23,412
7			23,524
8			23,637
9			23,751
10			23,865
11			23,981
12			24,096
13			24,152
14			24,329
15			24,446
16			24,564
17			24,683
18			24,801
19			24,921
20			25,041
21			25,162
22			25,284
23			25,406
24			25,528
25			25,651

SALARY SCHEDULE
MAINTENANCE FOREMAN
2019-20

YEARS EXP.			SALARY
0			28,999
1			29,140
2			29,281
3			29,423
4			29,566
5			29,709
6			29,853
7			29,999
8			30,144
9			30,290
10			30,437
11			30,585
12			30,733
13			30,883
14			31,033
15			31,184
16			31,335
17			31,488
18			31,640
19			31,794
20			31,949
21			32,105
22			32,261
23			32,417
24			32,575
25			32,733

SALARY SCHEDULE
MAINTENANCE
2019-20

YEARS EXP.			SALARY
0			22,133
1			22,239
2			22,346
3			22,453
4			22,562
5			22,670
6			22,779
7			22,889
8			22,998
9			23,110
10			23,221
11			23,332
12			23,445
13			23,557
14			23,670
15			23,785
16			23,899
17			24,015
18			24,130
19			24,246
20			24,364
21			23,980
22			24,599
23			24,718
24			24,836
25			24,956

SALARY SCHEDULE
LITERACY INTERVENTIONIST
2019-20

YEARS EXP.			SALARY
0			27,375
1			27,508
2			27,641
3			27,775
4			27,909
5			28,044
6			28,180
7			28,316
8			28,454
9			28,592
10			28,731
11			28,870
12			29,010
13			29,151
14			29,291
15			29,434
16			29,577
17			29,720
18			29,864
19			30,009
20			30,154
21			30,302
22			30,448
23			30,596
24			30,745
25			30,894

AVOYELLES PARISH SCHOOL BOARD Network Administrator 2019-20 (12 month position)		
Level	Teacher Salary Schedule	Bachelor Degree Including Factor
0	37,160	49,423
1	37,560	49,955
2	37,960	50,487
3	38,360	51,019
4	38,760	51,551
5	39,160	52,083
6	39,560	52,615
7	39,960	53,147
8	40,360	53,679
9	40,760	54,211
10	41,160	54,743
11	41,560	55,275
12	41,960	55,807
13	42,360	56,339
14	42,760	56,871
15	43,160	57,403
16	43,560	57,935
17	43,960	58,467
18	44,360	58,999
19	44,760	59,531
20	45,160	60,063
21	45,560	60,595
22	45,960	61,127
23	46,360	61,659
24	46,760	62,191
25	47,160	62,723

Salary based on APSB Teachers Salary Schedule with 1.33 factor

* A Sales Tax Supplement of $2,332 not included in this schedule will be distributed in November of each year.

AVOYELLES PARISH SCHOOL BOARD

2019-20

DAILY SUBSTITUTE RATES ADOPTED ________

EMPLOYEE CLASS	PROPOSED HOURS WORKED RATE	HOURLY RATE	DAILY RATES
TEACHER AIDE	8.5	7.25	61.63/30.82
ISS	8.5	7.25	61.63/30.82
BUS AIDE	4.0	7.25	29.00/14.50
SECRETARY	8.5	7.25	61.63/30.82
BUS DRIVER	4.0	20.00	80.00/40.00
FULL TIME EMPLOYEE/DRIVER	4.00	16.00	64.00/32.00
JANITOR	9.0	7.25	65.25/32.63
LUNCHROOM	8.0	7.25	58.00/29.00
TEACHER (NON DEGREED)	8.5	8.00	68.00*/34.00
TEACHER (DEGREED)	8.5	8.67	73.70*/36.85
TEACHER (CERTIFIED)	8.5	10.00	85.00*/42.50
MAINTENANCE	**9.0**	**BTW 9.5 – 16. DEPENDING ON POSITION**	

*1.5 TIMES HOURLY RATE OVER 40 HRS/WEEK FOR EXTRA WORK PERFORMED AFTER HOURS OTHER THAN THE NORMAL WORKSHOPS.

AVOYELLES PARISH SCHOOL BOARD

STIPEND RATES

	WORKSHOPS	SUMMER SCHOOL .
PRESENTERS	$50/HR	
TEACHER (CERTFIED - BOARD HIRED)	$25/HR	$25/WITH CAP
SUPPORT (NON-CERTIFIED TEACHER/ BOARD HIRED PARA AND SECRETARY)	$15/HR	$15/HR
SUB TEACHER (NON-DEGREED)	$15/HR	
SUB TEACHER (DEGREED)	$15/HR	
BOARD HIRED FOOD SERVICE MANAGERS	HOURLY RATE	HOURLY RATE
BOARD HIRED FOOD SERVICE TECHS	HOURLY RATE	HOURLY RATE
SUB FOOD SERVICE TECHS	$9/HR	