



2019-2020 ANNUAL OPERATING PLAN

Annual Operating Plan of the Ascension Parish School Board for the period July 1, 2019 through June 30, 2020.

Donaldsonville, Louisiana | www.apsb.org



ASCENSION PARISH SCHOOL BOARD
ANNUAL BUDGET AND OPERATING PLAN
JULY 1, 2019 – JUNE 30, 2020

TABLE OF CONTENTS

INTRODUCTION

Mission Statement	1
Core Values	2
School Board Members.....	3
Ascension Parish Quick Facts.....	4
Organization Chart.....	5

FINANCIAL STRUCTURE, POLICY AND PROCESS

Fund Structure	15
Assumptions and Budgetary Basis.....	17
Overview of the Budget Process and Time Line.....	17
Fiscal Guidelines and Major Financial Policies.....	21
Annual Operating Budget	21
Internal Control.....	22
Purchasing	22
General Fund Reserve	23
Long-term Financial Planning.....	23
Accounting and Financial Reporting	24
Investment.....	24
Debt	25
Post-issuance Tax Compliance	25
Organizational Departments.....	28

BUDGET

Budget Message	35
Overall Analysis	36
Budget Highlights	40
Revenues	42
Expenditures	47
Amendments to the Current Year Budget.....	49
Acknowledgments	50

TABLE OF CONTENTS

Budgeted Statement of Revenues, Expenditures, and	
Changes in Fund Balance Expected Results	
All Governmental Funds Combined	51
General Fund Budget	
Summary	52
Detail	53
2016 Bond Construction Fund	70
Special Revenue Funds Budgets	
Summary	71
Capital Area Human Services District:	
Gambling	72
Opioid Misuse	73
Cecil J. Picard LA 4 Early Childhood Program:	
Temporary Assistance for Needy Families	74
Child Nutrition	75
Direct Student Services.....	76
Early Childhood Community Network Pilots:	
Child Care and Development Block Grant	77
Early Childhood Lead Agencies – Individuals with Disabilities	
Education Act.....	78
Flood 8/2016 FEMA DR-4277.....	79
Fresh Fruit and Vegetables Program.....	82
Head Start.....	83
Homeless Children and Youth.....	85
Jobs for America’s Graduates	86
Jobs for America’s Graduates – Accelerated Interventions from	
Middle to High Program.....	87
Jobs for America’s Graduates – Pre-employment	
Transitional Services	88
Louisiana Assistive Technology Initiative	89
Principal Coaching – System for Teacher and Student	
Advancement Expansion.....	90
Redesign Planning 1003A.....	91
Reserve Officer Training Corps.....	92
School Redesign, Round 1	93
School Improvement Grant – Believe and Succeed	94
Special Education – Believe and Prepare – Individuals With	
Disabilities Education Act -	
Expansion	95
Formula Transition 1003a	96
High Needs	97
Formula Transition.....	98
Transition.....	99

TABLE OF CONTENTS

Special Education – High Cost Services	100
Special Education – Individuals with Disabilities Education Act.....	101
Special Education – Preschool	103
Title I – Every Student Succeeds Act	104
Title II – Improving Teacher Quality State Grants.....	106
Title III – English Language Acquisition.....	107
Title III – Immigrant	108
Title IV A – Student Support and Academic Enrichment.....	109
Title XIX – Kid Med	110
Vocational Education – Carl Perkins	111
Schedule of Restricted Federal Grants-In-Aid Revenue	112
Total Appropriated Funds Budget Summary	113
Fund Balances Schedule.....	114
Budget Amendment and Adoption Resolution	115
Proprietary Fund Budget– Health Care Internal Service Fund.....	117

CAPITAL, DEBT AND STRATEGIC PLANNING

Capital Projects and Expenditures.....	119
Capital Projects Fund Budgets General Fund Major Construction Projects Fund	123
Debt	124
Debt Service Funds Budgets Summary	126
Parish-wide Sinking Fund	127
QSCB 2009 Sinking Fund	128
QSCB 2011 Sinking Fund	129
QSCB 2012 Sinking Fund	130
Long-range Strategic Planning	131
Instructional Program	131
Technology	133
Capital Asset Planning.....	135
Financial	138

TABLE OF CONTENTS

STATISTICAL DATA

Baseline School Performance Scores	140
Student Enrollment, Historical and Projected	141
Economic Development Projects	142
Ascension Parish Subdivisions	143
Facilities and Student Enrollment.....	145
Position Count.....	146
Revenue Information	
Total Revenue per Student.....	147
Ad Valorem Value and Revenue Information	148
Sales and Use Tax Revenue	149
Sales and Use Tax Rates – All Governments	150
Direct and Overlapping Governmental Activities Debt.....	151
Expenditure Information	
Total Expenditures per Student	152
General Fund Expenditures by Instructional Priorities	153
Demographic Information	154
Changes in Governmental Fund Balance.....	155
History of Ascension Parish	157
GLOSSARY OF TERMS	161



Lakeside Primary – Students hard at work



INTRODUCTION



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ASCENSION PARISH SCHOOL BOARD MISSION STATEMENT

The mission of the Ascension Parish School Board is to provide each student
the high-quality education necessary to succeed
in an ever-changing world.





ASCENSION PUBLIC SCHOOLS CORE VALUES

LEADERSHIP

Positively Influencing Each Other

- By acknowledging leadership as not a position, but a disposition
- By sharing knowledge and expertise that shapes our vision and future
- By understanding various perspectives and leveraging the strengths of others
- By committing to truth, integrity, justice and emotional intelligence

LEARNING

Embracing New Opportunities for Each Other

- By identifying areas of new learning
- By engaging with others to share knowledge
- By creating opportunities for personal growth and the growth of others
- By accepting change and innovation with flexibility, creativity and determination

SERVICE

Relentless Commitment to Each Other

- By using individual talents to collectively benefit others
- By recognizing the unique needs of each individual
- By committing to hard work, equity and removing barriers
- By accepting and finding solutions to challenges through integrity, compassion and honesty

TEAMWORK

Believing in Each Other

- By sharing accountability for organizational tasks, goals and activities
- By assisting others and seeking help from others
- By embracing challenges to achieve common goals with positive attitudes
- By committing to behaviors of respect, tolerance and trust

ASCENSION PARISH SCHOOL BOARD
BOARD MEMBERS AND SUPERINTENDENT



Taft C. Kleinpeter
District 5, Seat B - President



David Alexander
Superintendent of Schools



Troy J. Gautreau, Sr.
District 7, Seat A - Vice President



Robyn Penn Delaney
District 1



Scott Duplechein
District 2



Julie Blouin
District 3



Marty Bourgeois
District 4, Seat A



John D. Murphy
District 4, Seat B



John DeFrances
District 5, Seat A



Jared Bercegeay
District 6, Seat A



Louis Lambert
District 6, Seat B



Patricia Russo
District 7, Seat A

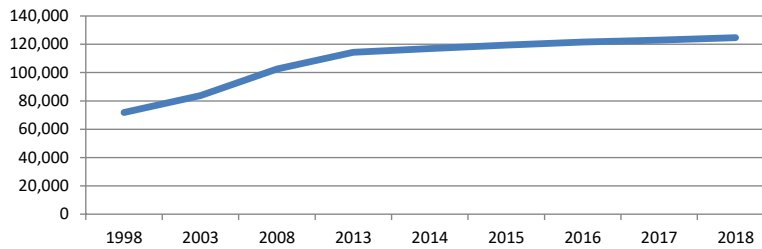
All terms expire December 31, 2022

Districts 1 through 3 are single-member districts. The more populated districts 4 through 7 are dual-member districts: voters in dual-member districts are represented by two elected officials, one from each seat.

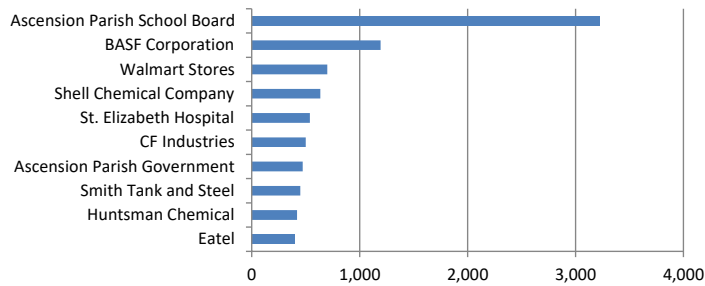
ASCENSION PARISH QUICK FACTS

Ascension Parish School Board 2019-2020 At A Glance	
Number of schools	28
Number of students	24,119
Number of employees	2,995
Total 2019-2020 Expenditures	\$418,075,107

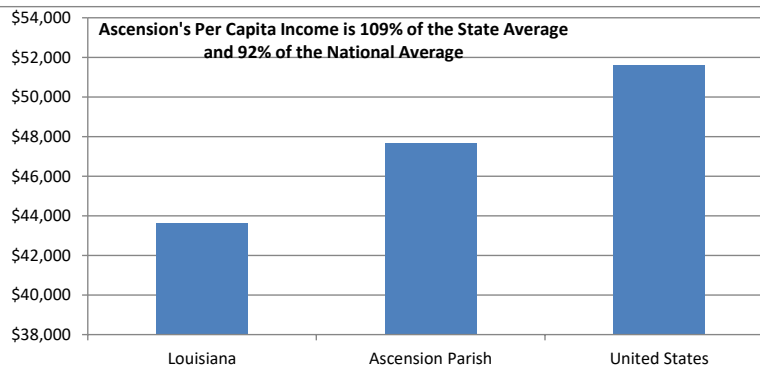
Ascension's Population Has Increased by 74% in 20 Years



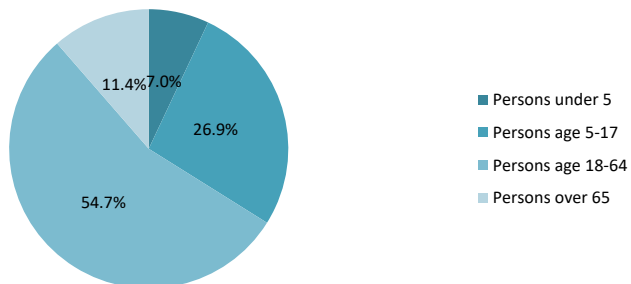
40% of Ascension's Top Employers are in the Chemical Industry



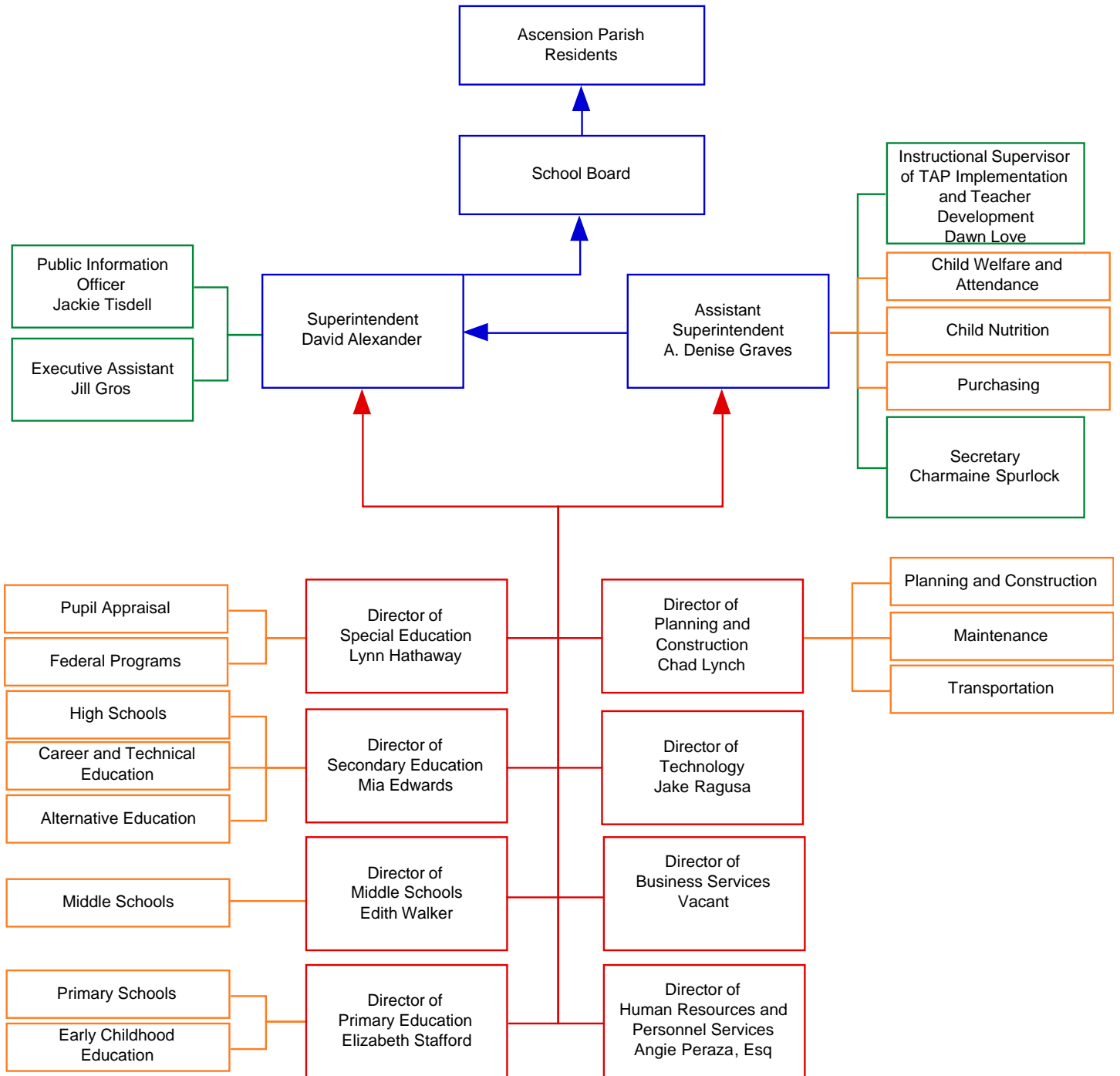
Ascension's Per Capita Income is 109% of the State Average and 92% of the National Average



54.7% of Ascension's Population is Between Ages 18 and 64



ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART- OVERVIEW

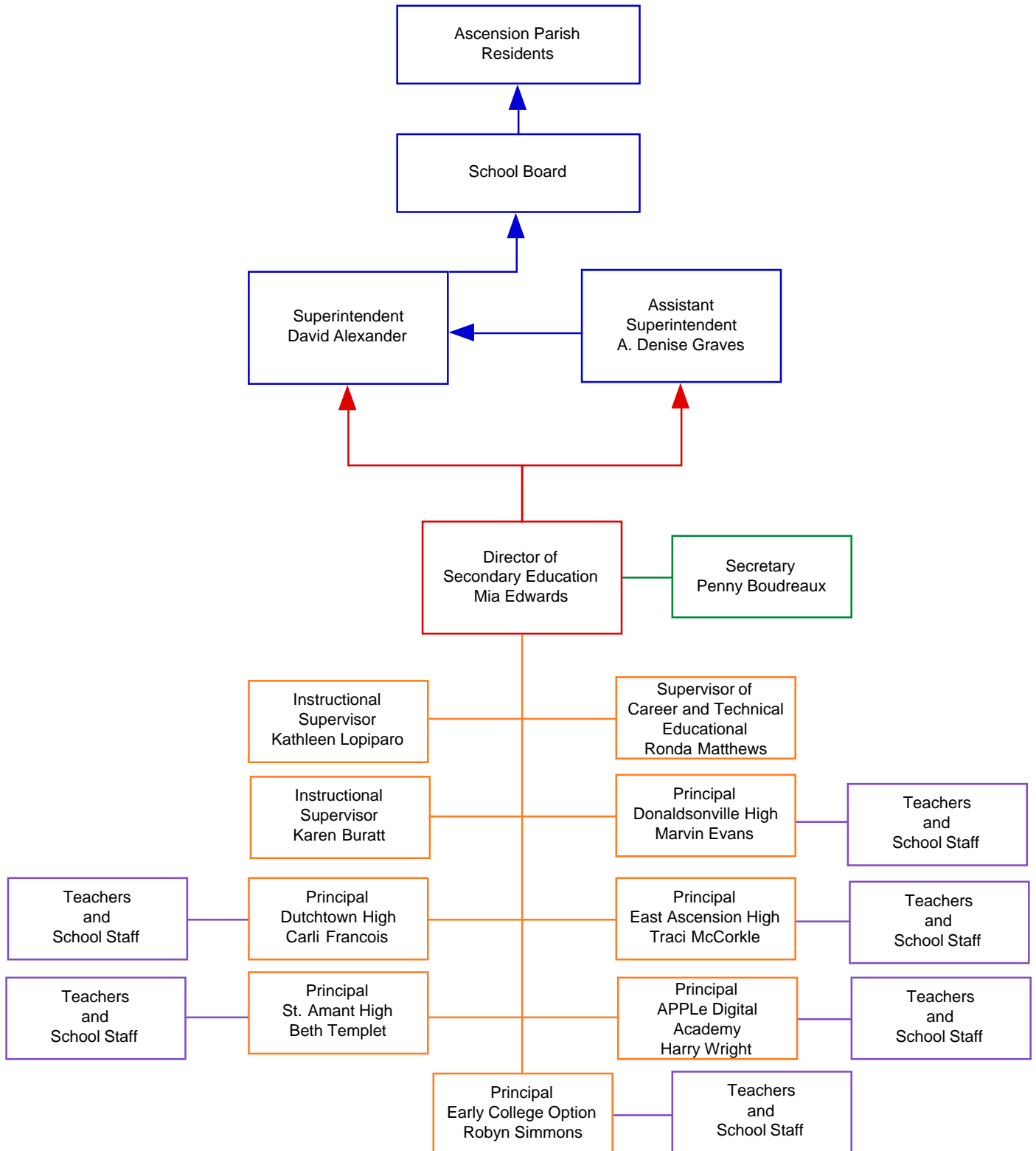


ASCENSION PARISH SCHOOL BOARD
ORGANIZATION CHART
SPECIAL EDUCATION DEPARTMENT



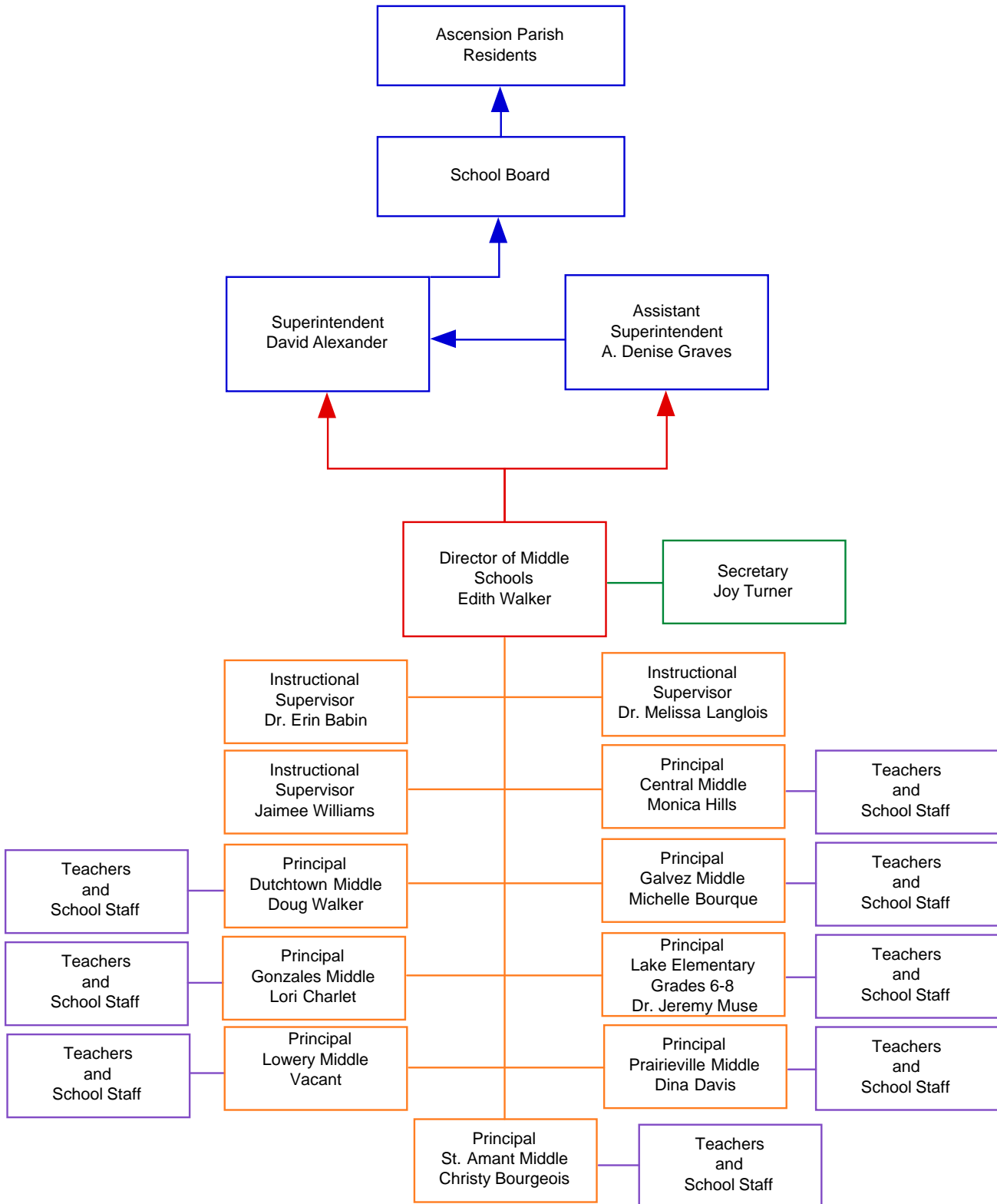
INSTRUCTIONAL

ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART SECONDARY EDUCATION DEPARTMENT



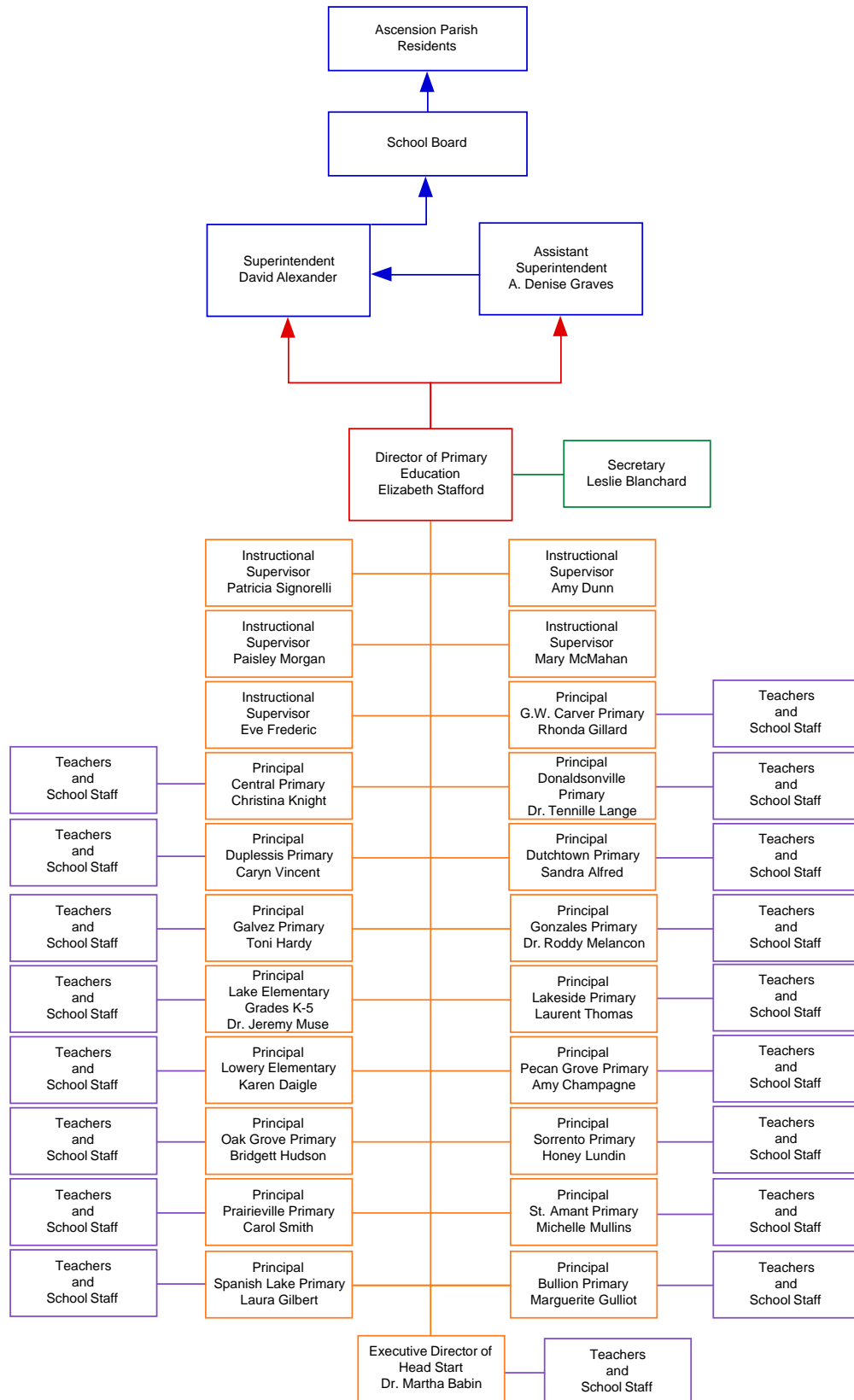
INSTRUCTIONAL

ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART MIDDLE SCHOOLS DEPARTMENT



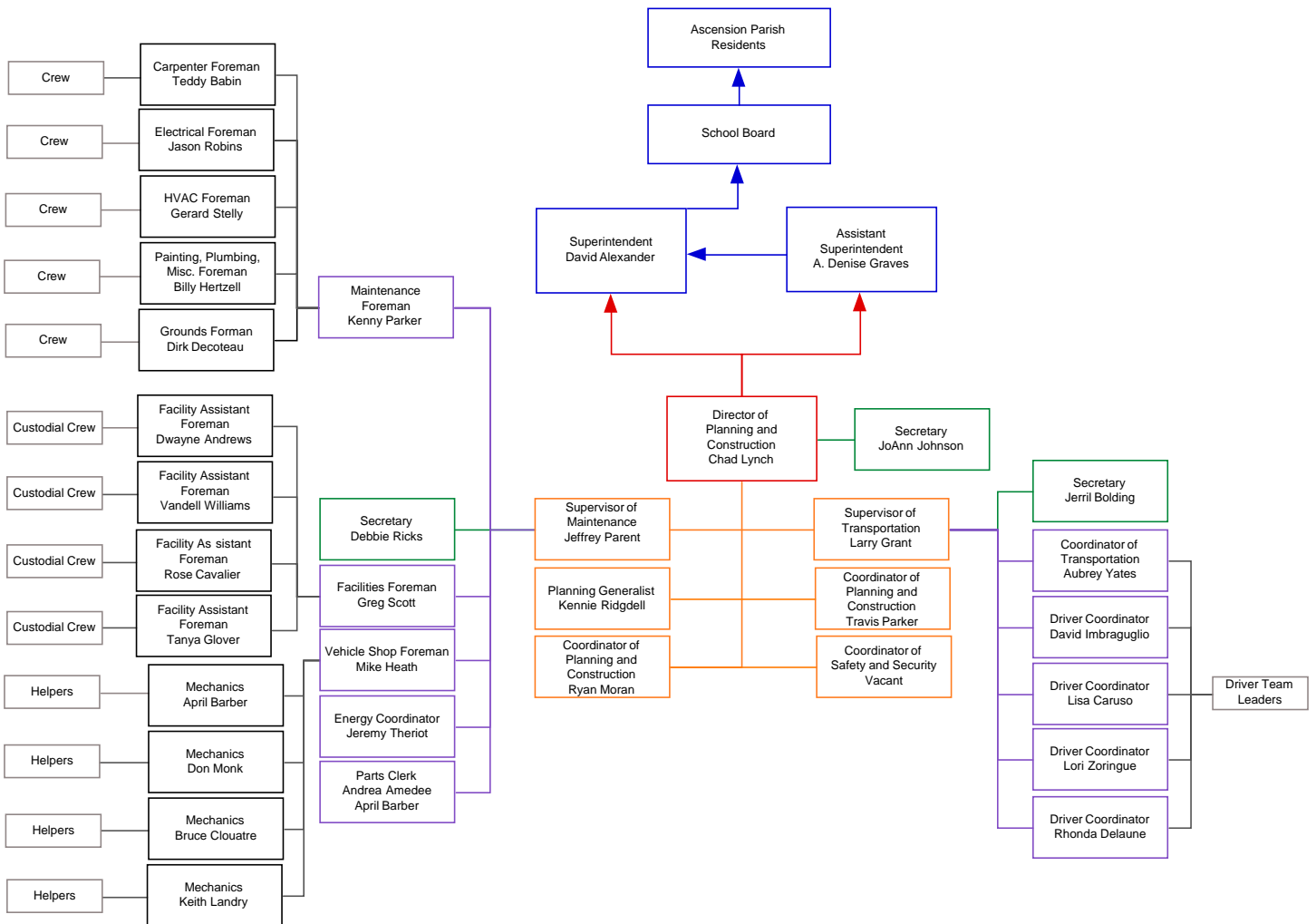
INSTRUCTIONAL

ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART PRIMARY EDUCATION DEPARTMENT



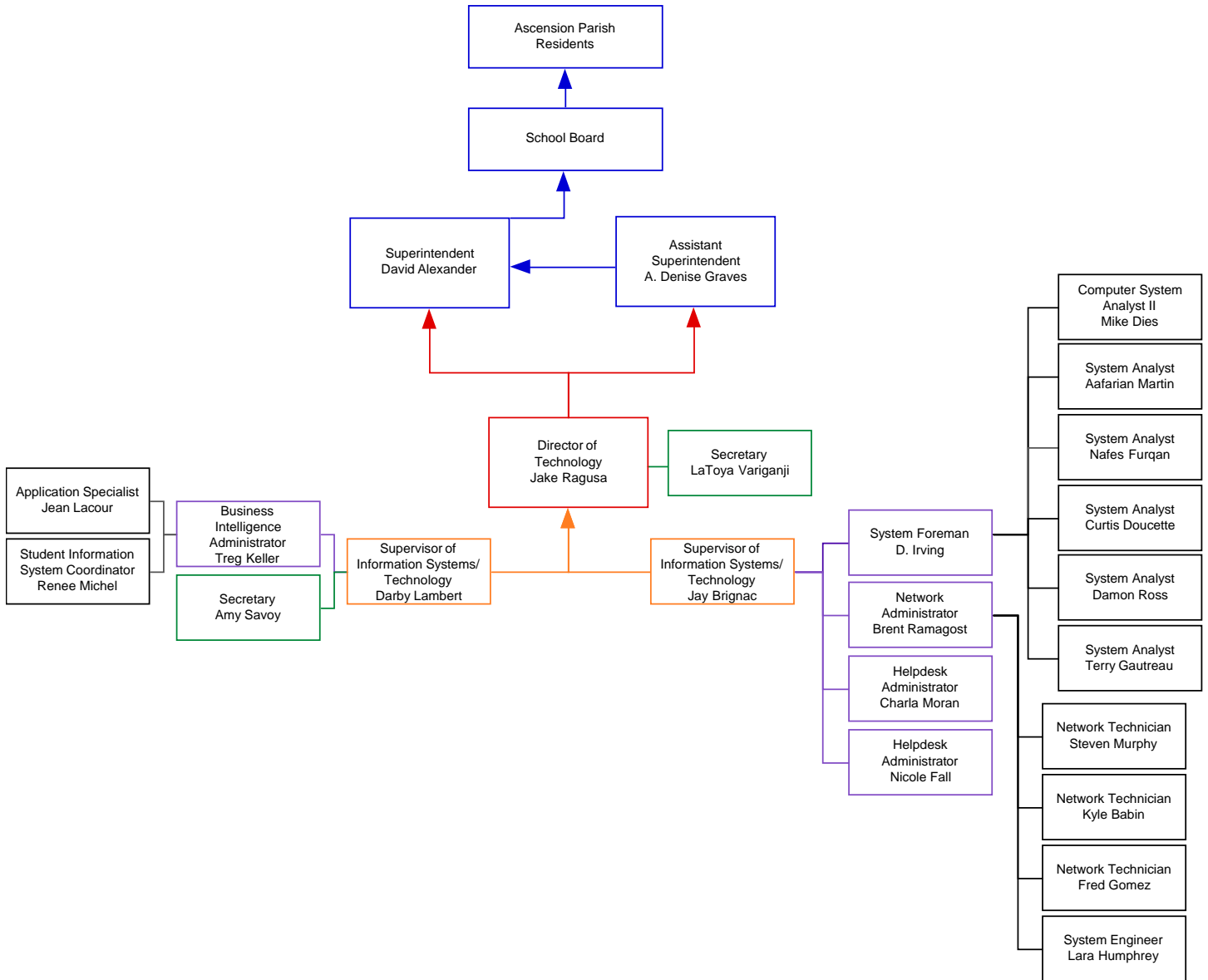
NON-INSTRUCTIONAL

ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART PLANNING AND CONSTRUCTION DEPARTMENT



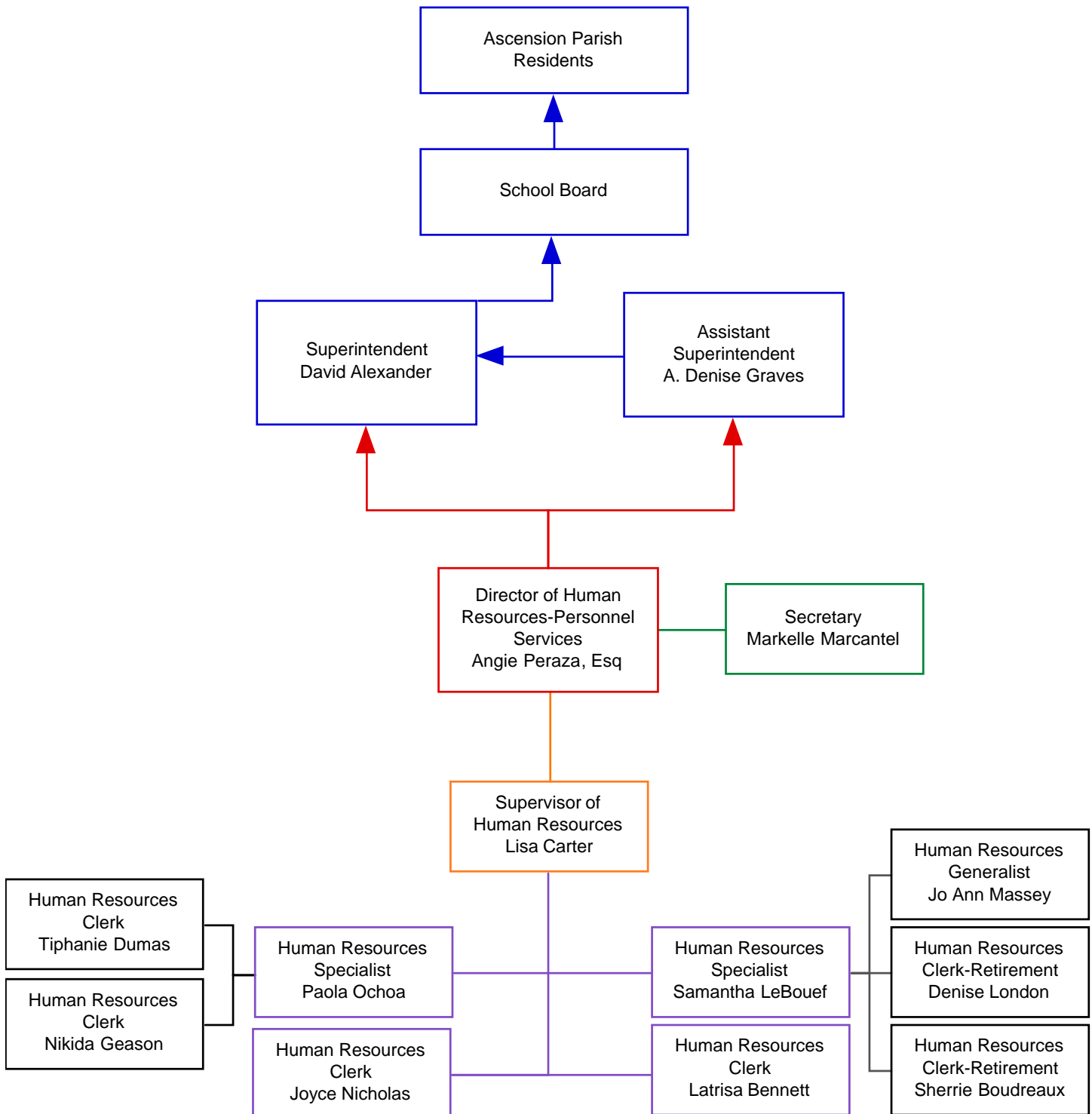
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ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART TECHNOLOGY DEPARTMENT



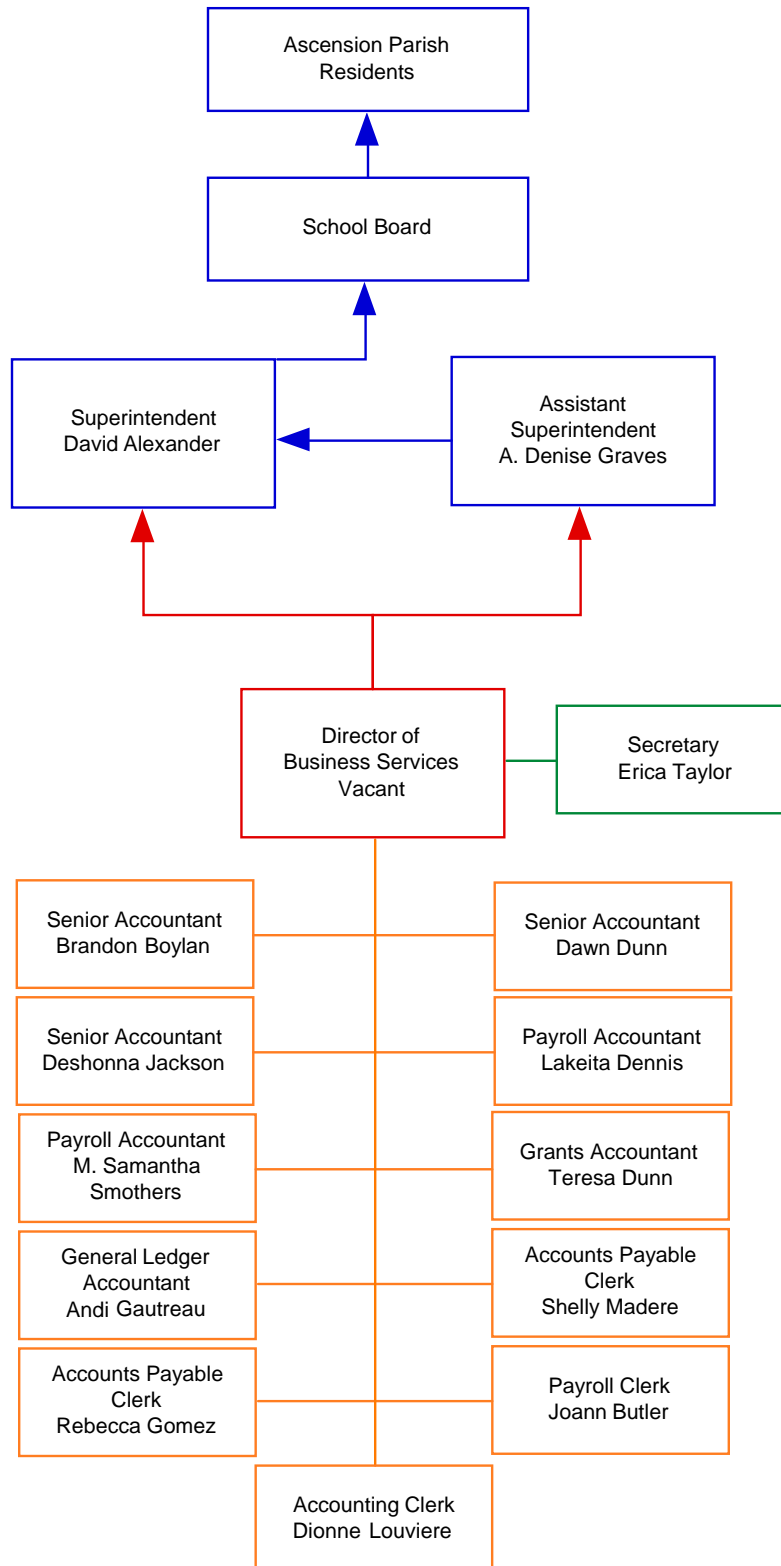
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ASCENSION PARISH SCHOOL BOARD
ORGANIZATION CHART
HUMAN RESOURCES DEPARTMENT



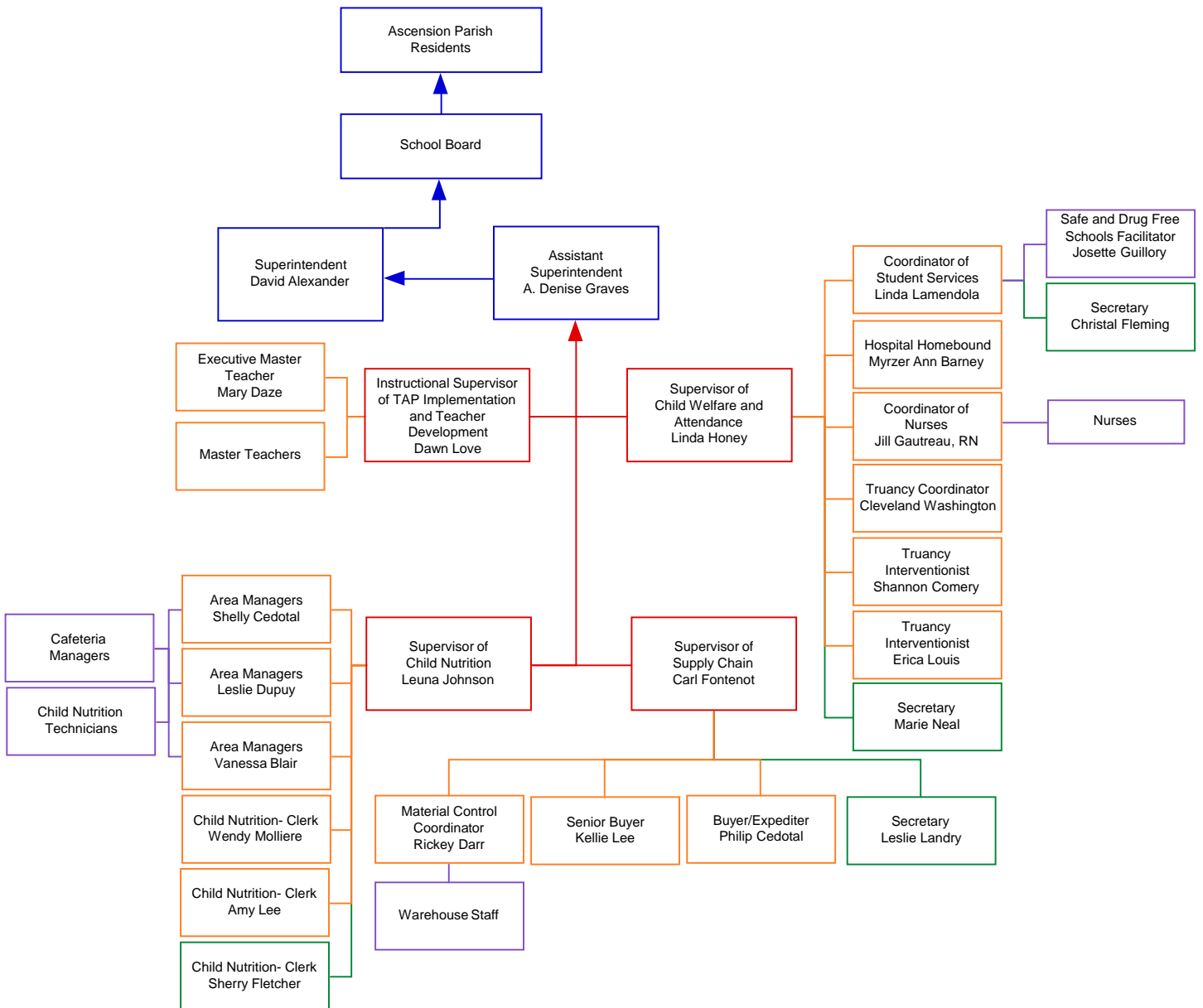
NON-INSTRUCATIONAL

ASCENSION PARISH SCHOOL BOARD
ORGANIZATION CHART
BUSINESS SERVICES DEPARTMENT



NON-INSTRUCTIONAL

ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART ASSISTANT SUPERINTENDENT DEPARTMENTS





FINANCIAL STRUCTURE, POLICY & PROCESS



FINANCIAL STRUCTURE, POLICY AND PROCESS

FUND STRUCTURE

The Ascension Parish School Board annually adopts a budget for the general fund (the primary operating fund) and all special revenue funds (used to account for grant revenues from federal sources). Other governmental funds include four debt service funds and two capital projects funds for which annual budgets are not adopted by the School Board. Health care for employees is accounted for in an internal service fund, a type of proprietary fund, for which the School Board does not adopt a budget. All funds of the Ascension Parish School Board are included in both this budget document and the Comprehensive Annual Financial Report. The chart below shows the fund structure of the Ascension Parish School Board and the number of each type of fund:

Ascension Parish School Board Fund Structure		
Governmental Funds	Proprietary Funds	Fiduciary Funds
General Fund (1) ^{1,2}	Internal Service Fund (1) ²	None
Special Revenue Funds (33) ^{1,2}		
Debt Service Funds (4)		
Capital Projects Funds (2)		
1 - An annual budget is appropriated by the School Board 2 – Major fund		

Debt service funds are used to accumulate financial resources to pay principal and interest on outstanding bonds. Major construction projects such as renovations and new construction, regardless of the funding source, are accounted for in capital projects funds since they often encompass more than one fiscal year. Educational and pupil support activities are accounted for in special revenue funds to the extent funded by federal grants, or otherwise in the general fund. Activities of all other departments are accounted for in the general fund. While the School Board does not formally adopt annual budgets for debt service or capital projects funds, those budgets are presented in the Capital, Debt, and Strategic Planning section to provide complete financial information on all funds of the Ascension Parish School Board. The Health Care Fund budget is presented on the last page of the Budget section.

FINANCIAL STRUCTURE, POLICY AND PROCESS

The following table shows the relationship between funds and departments:

USE OF FUNDS BY DEPARTMENT					
DEPARTMENT	FUND TYPE				
	General	Special Revenue	Debt Service	Capital Projects	Internal Service
INSTRUCTIONAL					
Special Education	√	√			
Secondary Education	√	√			
Middle Schools	√	√			
Primary Education	√	√			
NON-INSTRUCTIONAL					
Planning and Construction	√	√		√	
Technology	√	√		√	
Human Resources	√				√
Business Services	√	√	√	√	√

The total appropriated budget for 2019-2020 is \$288 million in revenues and other financing sources, and \$288 million in expenditures and other financing uses. Total expenditures and other financing uses for all governmental funds, including debt service funds and capital projects funds, for which budgets are not appropriated, is \$379 million. Adding the \$43 million in expenditures of the internal service fund provides a grand total of \$422 million in projected expenditures and other financing uses for the 2019-2020 fiscal year. The Fund Balance Schedule in the Budget section summarizes increases and decreases to fund balance for all categories of funds.

For purposes of budgeting, a **major fund** is defined as any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget (\$285 million). The general fund and 2016 Bond Construction fund, both governmental fund types, and Health Care internal service fund (for which a budget is presented but not appropriated) are the three major funds of the Ascension Parish School Board for budgeting purposes. The Comprehensive Annual Financial Report includes financial information on all funds of the Ascension Parish School Board and is posted in the Business Services department section of the web site, www.apsb.org.

A **fund** is an accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations. Fund balance is the difference between assets and liabilities. A complete Glossary of Terms is included in the last section of this document.

FINANCIAL STRUCTURE, POLICY AND PROCESS

ASSUMPTIONS AND BUDGETARY BASIS

Most of the 2019-2020 budget calculations are **based on actual historical data** since July 2010 using trend analysis, except where noted, and current knowledge of operations. The budgets for all funds except the internal service fund are prepared using the **modified accrual accounting basis**, the same accounting basis used to report fund financial statements in the Comprehensive Annual Financial Report. The modified accrual accounting basis recognizes revenues when they are earned and expenditures when they are due. The budget for the internal service fund is prepared using the full accrual basis of accounting, the basis of accounting used in that fund's audited financial statements, which also recognizes revenues when they are earned but recognizes expenses when they are incurred. A **balanced budget** is defined in the Louisiana Local Government Budget Act (LSA-RS 39:1301-1315) and by the Ascension Parish School Board as expenditures equal to or less than revenues plus available fund balance. Unspent encumbered appropriations lapse at the end of each fiscal year.

OVERVIEW OF THE BUDGET PROCESS

In April 2017 the Ascension Parish School Board developed a comprehensive five-year strategic plan, which includes implementing the Government Finance Officers Association's (GFOA) Best Practices in School Budgeting (Best Practices). In August 2017 the Ascension Parish School Board joined the third Alliance for Excellence in School Budgeting, an early adopter group of nearly 100 school districts formed by GFOA to aid in implementing the new Best Practices.

The instructional priorities were identified, and goals were developed and honed to bridge the gap between the current state and achieving those goals. A more thorough process of selecting curriculum and approving other instructional expenditures, including calculating an academic return on investment, was initiated in 2017-2018. Between February and March, the superintendents met with principals at each of the 28 schools and three programs to determine their staff needs for the upcoming school year.

Between March and May tentative budgets were presented to the Maintenance, Transportation, and Child Nutrition committees, and the Head Start Policy Council.

From March through June the accounting team combined the budgets from each department and committee to create the overall district-wide budget, communicating with the Superintendent to make sure adequate resources were allocated to achieve the overall objective of raising student achievement. On June 4, 2019 the Superintendent and Director of Business Services presented a proposed budget to the Budget committee then the entire School Board at their regular meeting.

FINANCIAL STRUCTURE, POLICY AND PROCESS



Ascension Parish School Board members take their oath of office in January 2019.

Formal public participation in the budget process began on June 5, 2019 when the School Board made the proposed budget available for public inspection at the Ascension Parish School Board Office and on the web site. In compliance with the Local Government Budget Act, on June 6, 2019 a notice was published in the *Gonzales Weekly Citizen*, the official journal of the Ascension Parish School Board, stating that the budget was available for public inspection and informing the public of the date of the public hearing to adopt the budget. Public participation continued through the public hearing and adoption of the budget on June 25, 2019.

The Business Services department monitors revenues and expenditures throughout the fiscal year and reports results to the School Board monthly. The level of budgetary control is total revenues or total expenditures at the fund level. The process to amend the budget begins with identifying and explaining the specific amounts to be amended. The amended budget is presented to the School Board before the close of the fiscal year and is available for public inspection at least 15 days before a public hearing is held and the amended budget is adopted by the School Board. Timely notice of the public hearing and meeting date of final adoption are published in the School Board's official journal.

TIME LINE OF THE BUDGET PROCESS

<u>Date</u>	<u>Activity</u>	<u>Key Personnel</u>
2014-2017	Earned the Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA)	Ascension Parish School Board
2017	GFOA started Award for Best Practices in School Budgeting program for all school districts	Government Finance Officers Association
April 2017	District developed 5-year plan	David Alexander, Superintendent Ascension Parish School Board
August 2017	Ascension joined 3rd Alliance for Excellence in School Budgeting	Ascension Parish School Board Dr. Melissa Langlois, Instructional Supervisor Diane B. Allison, CPA, Director of Business Services
Ongoing since 8/2017	Plan and prepare Set instructional priorities	Dr. Melissa Langlois, Instructional Supervisor Instructional Directors David Alexander, Superintendent
January 2019	School Board committee members approve certain budgets	Head Start Policy Council
February 2019	Analyze and identify trends Research changes in revenue sources	Diane B. Allison, CPA, Director of Business Services David Alexander, Superintendent
February-March 2019	Superintendents meet with principals and directors to determine staffing needs	David Alexander, Superintendent A. Denise Graves, Assistant Superintendent Instructional Directors Principals
March 27, 2019	School Board committee members approve certain budgets	Leuna Johnson, Supervisor of Child Nutrition Child Nutrition Committee
April 2019	School Board committee members approve certain budgets	Jeff Parent, Supervisor of Maintenance Maintenance Committee Chad Lynch, Director of Planning & Construction Larry Grant, Supervisor of Transportation Transportation Committee
Ongoing	Review long range financial goals	David Alexander, Superintendent Directors Strategic Planning Committee
March-June 2019	Prepare entity-wide budget and document	Diane B. Allison, CPA, Director of Business Services Dr. Melissa Langlois, Instructional Supervisor Brandon Boylan, Senior Accountant Dawn Dunn, Senior Accountant Teresa Dunn, Grants Accountant Erica E. Taylor, Director's Secretary Business Services department staff
June 4, 2019	Present budget to Budget Committee and School Board for review	Diane B. Allison, CPA, Director of Business Services David Alexander, Superintendent School Board Members
June 5, 2019	Operating Plan available for public	Erica E. Taylor, Director's Secretary Danielle Evans, Digital Media Coordinator
June 6, 2019	Notice of public hearing printed in the Gonzales <i>Weekly Citizer</i> .	Erica E. Taylor, Director's Secretary
June 25, 2019	Public hearing: present budget, encourage public participation, and consider budget resolution	Taft Kleinpeter, Board President School Board Members
June 26, 2019	Post adopted budget on apsb.org web site and distribute to regulating agencies	Erica E. Taylor, Director's Secretary Danielle Evans, Digital Media Coordinator Brandon Boylan, Senior Accountant
June 30, 2019	2018-2019 fiscal year ends	
July 1, 2019	2019-2020 fiscal year begins	
September 30, 2019	Submit budget to Louisiana Department of Education	Director of Business Services

Gonzales Middle School Wins Honorable Mention in National Autodesk Competition



Gonzales, La. -- The Talented and Gifted (TAG) students at Gonzales Middle School won Honorable Mention in the 2019 Autodesk "Make It Real" Challenge, a makerspace contest to win equipment for a school makerspace. Thanks to a video created by student Anthony Comeaux, Gonzales Middle will receive 10 Chomebooks from Autodesk and Tinkercad.

"After discussing in class the application questions, students were asked to create a short video entry which would be edited into one video for the contest. One of our very talented students took it upon himself to create a stop motion video using a salvaged iPhone, legos, and important points from our class discussion. After showing his peers, they nominated it as our entry into the contest. A script was made, audio recorded, background music added and viola! That video won honorable mention in this national contest," said TAG teacher Aimee Perrodin. "We are extremely excited to share the news and so proud of our students!"



"Since joining our Mighty Bulldog Staff in August, Ms. Aimee Perrodin has done a phenomenal job of encouraging and motivating our gifted students to excel in all areas, particularly in the use of technology and community outreach! I am so proud of Anthony for using his creativity and expertise to make the video and have such pride in the efforts of all of our Mighty Bulldog gifted students," said Gonzales Middle School Principal Lori Charlet.

In addition to the contest, these students are working on an application to Real World Scholars for their own education corporation, where they will continue to develop ideas and create products to promote a cause. Their current project includes 3D printing objects to sell and raise money for charities. With the month of March being National Women's month, they chose to fundraise for the Iris Domestic Violence Center in Gonzales. Students and staff collected items and sold 3D prints, baked goods, and Ay-Jay's lemonade. All proceeds will be donated to the Iris DVC. Students raised an impressive \$425!

FINANCIAL STRUCTURE, POLICY AND PROCESS

FISCAL GUIDELINES AND FINANCIAL POLICIES

In addition to sixteen fiscal compliance policies, the Ascension Parish School Board has adopted the following nine major financial policies:

- A. Annual Operating Budget,
- B. Internal Control,
- C. Purchasing,
- D. General Fund Reserve,
- E. Long-term Financial Planning,
- F. Accounting and Financial Reporting,
- G. Investment,
- H. Debt Management, and
- I. Post-issuance Tax Compliance.

A. The **Annual Operating Budget** policy

- 1. Lists the funds for which budgets are annually presented (all) and appropriated (general fund and special revenue funds);
- 2. States the length of the budget period (1 year), legal level of budgetary control (fund level), and definition of a balanced budget (expenditures cannot exceed revenues plus fund balance);
- 3. Prescribes the budget form and minimum information which should be provided;
- 4. Describes the budget process; and
- 5. Outlines monitoring and budget amendment guidelines.

The Annual Operating Budget policy states that funding shall be prioritized for programs and providers that have a demonstrated track record of success in achieving the School Board's desired learning outcomes for students, and those programs proven to produce larger gains in student learning relative to their cost. Sufficient resources shall be provided for (1) a "Response to Intervention" model to help struggling students; (2) Tier 1 core instruction; (3) ongoing, comprehensive and systematic professional development; and (4) school-based instructional coaches, Master teachers, and Mentor teachers who work with collaborative teacher work teams (professional learning communities) using student data to improve instructional practice. All available monies shall be considered (from local, state and federal sources) to make the most impact with available dollars.

FINANCIAL STRUCTURE, POLICY AND PROCESS

B. The **Internal Control** policy establishes the following areas of responsibility:

- The School Board is responsible for setting district-wide expectations for internal control;
- The Superintendent is responsible for establishing and maintaining a system of internal controls that satisfies the School Board's objectives in six major categories;
- Individuals with delegated authority are responsible for establishing, maintaining, and supporting the system of internal control within their areas of responsibility and for creating the appropriate control environment;
- The Director of Business Services is responsible for internal control over financial reporting and compliance with applicable laws and regulations; and
- The Director of Human Resources is responsible for internal controls over employee recruitment, hiring, separation, job classification, and salary administration.

The policy explains the general internal control principles of separation of incompatible duties, authorization and approval, custodial and security arrangements, and timely and accurate review and reconciliation. The Internal Control policy also explains information and communication and internal control system limitations.

C. The **Purchasing** policy states that requests for equipment, supplies, or services meeting minimum dollar requirements must be approved by the appropriate person depending on the line item cost:

- Principals and supervisors approve purchases up to \$1,000;
- Directors approve purchases between \$1,000 and \$10,000;
- The Assistant Superintendent approves purchases between \$10,000 and \$100,000; and
- The Superintendent approves all purchases over \$100,000.

Once the request is approved, the Purchasing department prepares a purchase order and procures the goods or services using the appropriate method (written quotes, competitive bids, or sealed bids) depending on the funding source.

Budget allocations for specific purposes constitute Board approval except in such cases as state law may require. All purchasing will fully comply with the Public Bid Law (LSA-RS 38:2211 ff) and federal requirements (2 CFR 200). When a conflict arises the procurement will be made in accordance with the most restrictive requirement. Exceptions to the bidding process are services (professional or otherwise), pure leases, and insurance.

The Purchasing policy discusses sole source providers and use of state contracts, as well as the use of competitive online solicitations.

FINANCIAL STRUCTURE, POLICY AND PROCESS

D. The purposes of the **General Fund Reserve** policy are to

1. Plan for contingencies, such as natural disasters, unpredicted one-time large expenditures, revenue shortfalls, or other events or service needs that were unanticipated during budget development;
2. Provide stability and flexibility to respond to unexpected adversity or opportunities;
3. Maintain good standing with bond rating agencies;
4. Avoid interest expense by building reserves and then using them for intended purposes or to cover short-term cash shortfalls;
5. Generate investment income by investing reserves; and
6. Ensure cash is available to sustain services when revenues are unavailable.

The Ascension Parish School Board has set general fund reserve target levels at

- 16% of current year's budgeted expenditures plus other uses of funds assigned for contingencies;
- \$15 million unassigned; and
- The residual amount, after deducting nonspendable and committed amounts, assigned for major construction projects.

The General Fund Reserve policy also addresses funding and replenishing target amounts, conditions for the use of reserves, and authority over reserves.

E. The purpose of the **Long-term Financial Planning** policy is to maintain long-term fiscal solvency and to align financial capacity with long-term service objectives. The long-term financial plan includes (at a minimum)

- Forecasting operating expenditures and revenues in the general fund for at least the next five years;
- Student enrollment and demographic changes;
- An analysis of local, state and national economies and their effects on revenues and expenditures;
- Revenue trends for major revenue sources;
- Operating expenditure trends, including operating costs of capital improvements;
- Transfers out to other funds; and
- Identification of potential challenges to fiscal stability.

FINANCIAL STRUCTURE, POLICY AND PROCESS

F. The **Accounting and Financial Reporting** policy states that the basis of accounting and measurement focus of all funds of the Ascension Parish School Board will follow generally accepted accounting principles. The Ascension Parish School Board will reduce restricted funds before unrestricted funds, and committed, then assigned, then unassigned funds. The policy requires that the School Board be provided with a general fund balance sheet and income statement at least nine of twelve months; balance sheet and income statement for each special revenue fund at least two of twelve months; and a report on compliance audits of school activity funds and list of bank accounts and signers at least one of twelve months.

The Accounting and Financial Reporting policy states that external financial statements shall be prepared in accordance with generally accepted accounting principles, shall be audited in accordance with auditing standards generally accepted in the United States of America, and shall be distributed to regulatory agencies and oversight bodies timely. A comprehensive annual financial report shall be prepared at least once every three years. The policy also lists six specific auditor selection criteria.

G. The **Investment** policy states that the three primary objectives of investment activities, in order, are

1. Preservation of the safety of principal which entails mitigating credit risk and interest rate risk;
2. Structuring the maturity dates of the portfolio so that it remains sufficiently liquid to meet all operating requirements that may be reasonably anticipated; and
3. Designing the investment portfolio with the objective of obtaining a market rate of return throughout budgetary and economic cycles.

Other topics covered in the Investment policy include

- Standards of care required, including prudence, ethics and conflicts of interest, and delegation of authority;
- Authorized financial institutions, depositories, and broker/dealers;
- Investment custody and internal controls;
- Suitable investments in compliance with LSA-RS 22:2955;
- Collateralization;
- Investment parameters, including portfolio diversification and maximum maturity; and
- Reporting requirements.

FINANCIAL STRUCTURE, POLICY AND PROCESS

H. The purpose of the **Debt Management** policy is to ensure that debt is used wisely and that future financial flexibility remains relatively unconstrained. Key points of the Debt Management policy are

1. Debt may be issued for major capital projects with a useful life of at least 10 years primarily to acquire or improve lands for building sites and to purchase, erect, or improve school facilities and acquire the necessary equipment and furnishings;
2. Debt may be issued to retire existing, higher-interest debt but only if the minimum aggregate present value savings will be at least 3%;
3. Before debt is issued the Director of Business Services shall perform calculations to ensure that proposed outstanding debt limits do not exceed the statutory limitations and a funding source to repay the debt is identified;
4. Approved types of debt instruments are general obligation debt and sales tax, general fund, or limited tax debt; derivative debt instruments are prohibited; and
5. Debt will be issued for the shorter of the life of the asset or 25 years, and back-loaded or ballooning schedules should be avoided.

The Debt Management policy also addresses professional services and post-issuance compliance and disclosures.

I. The purpose of the **Post-issuance Tax Compliance** policy is to maximize the likelihood that the Ascension Parish School Board will satisfy all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt status of its bonds. Key points of the Post-issuance Tax Compliance policy are

1. An annual review shall be conducted by the Director of Business Services, who is the designated Compliance Officer, to ensure that the Ascension Parish School Board remains in compliance with all laws and regulations;
2. Records shall be retained according to the detailed records retention schedule included in the policy;
3. The Compliance Officer shall contact bond counsel in the event of a change in use of any capital assets constructed or acquired with bond proceeds;
4. Financial statements on capital projects funds and debt service funds shall be prepared regularly;
5. A rebate analyst shall be engaged to annually calculate any arbitrage rebate payable; and
6. The Compliance Officer shall notify bond counsel immediately when specific major events related to the repayment of bond principal and interest or changes to material provisions of the bond resolution occur.

FINANCIAL STRUCTURE, POLICY AND PROCESS

The sixteen fiscal compliance policies are related to accounting (5), revenues (3), expenditures (5) and cash (3). All of the policies of the Ascension Parish School Board are available on the School Board section of the website, www.apsb.org. In addition, the Business Services department maintains a comprehensive and annually updated Accounting Procedures Manual which documents internal controls.



Donaldsonville Primary faculty review student scores.

East Ascension High Named National Grand Prize Winner in Shell Science Lab Challenge

Gonzales, LA. -- East Ascension High School teachers Jaimie McQuarn and Daniel Lambert were recently named as the national Grand Prize winners at the high school level of the Shell Science Lab Challenge, sponsored by Shell and administered by the National Science Teachers Association (NSTA). They won \$10,000 in new lab equipment and an additional \$5,000 of support to attend the NSTA National Conference on Science Education in St. Louis, Missouri, April 11-14, 2019. Additionally they and Principal Traci McCorkle will be honored at the Shell reception and Teachers Awards Gala, taking place during the conference.



"Congratulations to Jaimie, Daniel and East Ascension High School on this notable achievement," said Rhoman Hardy, Shell Gulf Coast Vice President and General Manager of Shell Geismar. "We at Shell are delighted to be able to sponsor the Lab Challenge and support STEM education in this very direct way."

Proposals for lab enhancement were presented by K-12 science teachers in school districts near Shell facilities. The competition encouraged teachers, who have found innovative ways to deliver quality lab experiences with limited school and laboratory resources, to share their approaches for a chance to win a school science lab makeover support package. After winning on the regional level, the teachers submitted a video outlining how the new equipment was used to help enhance learning for a freshman environmental science class.

"It is an honor to be recognized on a national level by NSTA and Shell. We are working hard to create an environment of inquiry and innovation in our science department at EA," said Jaimie McQuarn.

McQuarn and Daniel Lambert entered the NSTA Shell Regional Challenge in April of 2018 and were required to submit a video showing our current lab facilities. They won the Geismar Region and went to the NSTA STEM Forum in Philadelphia over the summer. They used the \$10,000 reward to purchase new digital microscopes, coding calculators and inquiry kits for lab implementation.

"We are grateful and fortunate to be picked as the Shell Regional Lab Challenge winners. Thank you for the opportunity for our students and department to continue to use phenomena based learning to challenge ourselves to new standards," said Daniel Lambert.

To enter the Shell Science Lab Regional Challenge, K-12 science teachers located in selected school districts near Shell assets were asked to describe their school's current laboratory resources, explain why laboratory upgrade support is needed, and describe their approach to science education instruction utilizing their school's current lab facilities. Once regional winners were selected, winners were encouraged to submit a follow up explaining how the reward money enriched student learning. A panel of science educators then reviewed and selected the top entries.

FINANCIAL STRUCTURE, POLICY AND PROCESS

ORGANIZATIONAL DEPARTMENTS

As shown on the Organization Chart on page 5, all eight directors report to both the Assistant Superintendent and the Superintendent. Generally, department supervisors report to directors with the exception of the four supervisors who report directly to the Assistant Superintendent.

School Board Committee Structure

The following chart shows the relationship between the School Board's fourteen committees and eight departments:

Ascension Parish School Board Department Support for Board Committees			
School Board Committee	Chair	Members	Department Support
Athletics	Marty Bourgeois	Scott Duplechein Louis D. Lambert	Secondary Education Middle Schools
Budget	Troy J. Gautreau, Sr.	Robyn Penn Delaney Scott Duplechein John DeFrances Julie Blouin	Business Services
Child Nutrition	Patricia Russo	Robyn Penn Delaney John DeFrances	Child Nutrition
Executive	Troy Gautreau	Robyn Penn Delaney Patricia Russo	Superintendent
Facilities Management	Scott Duplechein	Julie Blouin Robyn Penn Delaney Marty Bourgeois Jared Bercegeay	Planning and Construction
Insurance	John D. Murphy	Julie Blouin	Human Resources
		Patricia Russo	
Maintenance	Louis D. Lambert	Scott Duplechein	Planning and Construction
		John Murphy	
		Jared Bercegeay	
		Marty Bourgeois	
Personnel	Robyn Penn Delaney	Louis Lambert	Human Resources
		John Murphy	
		Jared Bercegeay	
		Patricia Russo	

FINANCIAL STRUCTURE, POLICY AND PROCESS

Ascension Parish School Board Department Support for Board Committees			
School Board Committee	Chair	Members	Department Support
Policy	Patricia Russo	Robyn Penn Delaney John Murphy John DeFrances Louis Lambert	Special Education Primary Education Middle Schools Secondary Education Planning and Construction Technology Business Services Human Resources
Strategic Planning	John D. Murphy	Scott Duplechein Troy J. Gautreau, Sr. John DeFrances Louis Lambert	Superintendent Planning and Construction Business Services
Students and Safety First	Julie Blouin	Marty Bourgeois Louis Lambert	Special Education Primary Education Middle Schools Secondary Education Planning and Construction Child Welfare and Attendance
Technology	John DeFrances	Troy Gautreau Jared Bercegeay	Technology
Transportation	Jared Bercegeay	Julie Blouin Marty Bourgeois John DeFrances Scott Duplechein	Planning and Construction

FINANCIAL STRUCTURE, POLICY AND PROCESS

Below is brief description of each committee's responsibilities.

- Athletics committee
 - Reviews current student athletic policies and makes recommended changes to such policies
 - Reviews short- and long-term plans for athletic facilities and resources
- Budget committee
 - Oversees the finances and use of all funds received by the Ascension Parish School Board
 - Reviews school activity funds compliance reports
 - Reviews the comprehensive annual financial report
 - Reviews the annual proposed and amended budgets of all funds
- Child Nutrition committee
 - Certifies that the school food service programs, policies and finances are in accordance with federal and state regulations
 - Recommends meal price adjustments when deemed necessary
 - Reviews and approves the annual draft budget of the Child Nutrition and Summer Food Service special revenue funds
- Executive committee
 - Negotiates the contract for the Superintendent
 - Makes time-sensitive or emergency decisions that cannot be deferred
- Facilities Management committee
 - Manages the use of school facilities and vacant properties
 - Oversees construction progress on projects
- Insurance committee
 - Reviews proposed renewals for student accident, property, automobile, general liability, workers compensation and any other types of protective insurances
 - Reviews proposed renewals for medical, dental, vision and any other types of active and retired employee benefit insurances
 - Reviews various information on the self-insured Health Care fund
- Maintenance committee
 - Recommends policy changes that support the care and upkeep of facilities, grounds, equipment, vehicles, and school buses
 - Reviews and approves the annual draft budget for the operation and maintenance of plant services
- Personnel committee
 - Makes recommendations on personnel policies and procedures

FINANCIAL STRUCTURE, POLICY AND PROCESS

- Policy committee
 - Assures policies are in alignment with federal, state, and local laws and regulations
 - Recommends new policies and policy revisions to address the organization's needs as they arise
- Strategic Planning committee
 - Develops programs to plan for growth, capital improvements, major maintenance projects, security, and land search efforts
- Students and Safety First committee
 - Ensures policies are in place for safe and respectful environments for all students throughout the district
 - Reviews bullying prevention resources, student handbooks, and compliance with anti-bullying training for all employees
 - Ensures all appropriate drills and trainings are being conducted on each campus
- Technology Committee
 - Maintains and develops support of the technology infrastructure for the district curriculum along with instructional, administrative and communication goals
 - Reviews the annual draft budget, purchases, planning and designs of the Technology department
- Transportation Committee
 - Monitors the safety and efficiency of the transportation of all students
 - Reviews and approves the annual draft budget for student transportation services
 - Maintains and reviews bus safety information and policies

Structure of Instructional Departments

The four instructional departments are Special Education, Secondary Education, Middle Schools, and Primary Education. The primary focus is on student achievement and learning, with a secondary focus on professional development of the instructional staff. The school performance scores (see the table in the Statistical section) and standardized test scores are some indicators of the success of these departments. These directors and their teams also administer state and federal grants and carry out the directives of the Louisiana Department of Education regarding the instruction and development of students in the district. The instructional departments work directly with the School Board's Policy, Athletics, and Students and Safety First committees.

FINANCIAL STRUCTURE, POLICY AND PROCESS

The **Secondary Education department** develops and maintains secondary school facilities and educational programs at the district's four high schools (grades nine through twelve), dual-enrollment program, and the online virtual school, including the alternative, blended learning, and Ascension Pathways programs. This department coordinates all phases of the supervision of personnel working in grades nine through twelve, facilitating collaboration between teams of faculty, staff, and school leaders. The Secondary Education department also oversees all aspects of secondary college and career readiness, including work-based learning programs, school-based enterprises, career coaching, and assessing students' interests, skills and work values to develop individualized plans for post-secondary education or careers. The Secondary Education department coordinates industry-based credentials and post-secondary credit through dual enrollment (early college option) and advanced placement testing.

The **Middle Schools department** plans, develops and maintains school facilities and educational programs at the district's seven middle schools (grades six through eight) and Lake Elementary School (grades kindergarten through eight). The Middle Schools department partners with the Secondary Education department to ensure that students are aware of college and career choices before entering high school. It also implements innovative programs to reduce the dropout rate and expand the availability of Carnegie credits to middle school students.

The **Primary Education department** plans, develops, and maintains school facilities and educational programs at the district's sixteen primary schools and oversees Head Start and other early childhood education programs. Six primary schools serve early childhood through grade five; one primary school is early childhood through grade two; eight primary schools are kindergarten through grade five; and one primary school is grades three through five. In addition, five primary schools also have the federal Head Start program for three- and four-year-olds. The focus of primary education is to teach numeracy and literacy to firmly establish a strong educational foundation for the future success of every student. Early childhood education focuses on developing the physical, intellectual, language, emotional and social needs of pre-school-aged children.

The Statistical section includes a complete table of school facilities, grade configurations, and student count.

FINANCIAL STRUCTURE, POLICY AND PROCESS

Structure of Non-Instructional Departments

The four non-instructional departments are Planning and Construction, Technology, Human Resources, and Business Services. These directors and their teams indirectly support the activities of the four instructional departments. The non-instructional departments work directly with the School Board's Budget, Child Nutrition, Facilities Management, Insurance, Maintenance, Personnel, Policy, Strategic Planning, Students and Safety First, Technology, and Transportation committees.

The **Planning and Construction department** is responsible for planning for the future growth of the school district, constructing new facilities as needed, maintaining existing facilities and vehicles, and transporting students to and from school. The goal of this department is to provide and maintain adequate facilities to support student to teacher ratios and student to site ratios, which enables educators to achieve success in the classrooms. The supervisors of Maintenance and Student Transportation report to the Director of Planning and Construction. This department works with the School Board's Facilities Management, Maintenance, Strategic Planning, Transportation, and Students and Safety First committees and manages the capital projects funds.

The **Technology Department** is responsible for both the instructional and non-instructional technology hardware, software, and infrastructure throughout the school district. The department currently supports over 5,800 software applications and 28,000 computing devices. In addition, the department supports the communications infrastructure and provides students with the latest tools to make learning relevant to the goals of the workplace and motivate students to become lifelong learners. The Technology department, in conjunction with the instructional directors, trains teachers and staff on the various software applications and oversees the student information system. The Technology department works with the School Board's Policy and Technology committees.

The **Human Resources department** processes job applications and administers benefits for the district's roughly 2,900 employees and 1,400 retired employees, including the Health Care self-insured fund. The department recruits employees, maintains experience and other statistical data on the professional staff and personnel, and processes the retirement and termination of employees. The Human Resources department also administers the School Board's insurance benefits, including the self-insured Health Care internal service fund, and manages the School Board's various risks. The Human Resources department works with the School Board's Insurance, Personnel, and Policy committees.

FINANCIAL STRUCTURE, POLICY AND PROCESS

The **Business Services department** includes the finance functions of accounting and financial reporting, treasury and debt management, grants accounting and reporting, capital asset accounting, budgeting, long-term financial planning, and payroll. The accounting staff processes and records all financial transactions in all funds of the Ascension Parish School Board, prepares the annual budget, works with the independent auditor on the annual audit, prepares the comprehensive annual financial report, and oversees the school activity funds. The Business Services department works with the School Board's Budget, Policy, and Strategic Planning committees, and manages the Health Care and debt service funds.



Lakeside Primary students enjoy reading.



BUDGET



David Alexander
Superintendent

Taft Kleinpeter
Board President
District 5B

Troy Gautreau, Sr.
Vice President
District 7A



Robyn Penn Delaney, District 1
Scott Duplechein, District 2
Julie Blouin, District 3
Marty J. Bourgeois, District 4A
John Murphy, District 4B
John DeFrances, District 5A
Jared Bercegeay, District 6A
Louis Lambert, District 6B
Patricia Russo, District 7B

June 4, 2019

To: Members of the Ascension Parish School Board
Louisiana Department of Education
Residents of Ascension Parish

The quest for organizational excellence that began in 2017-2018 will continue into 2019-2020 as employees throughout the Ascension Parish School Board remain committed to daily create high quality experiences that support the academic, personal, and social development of all of our 23,619 students. Major initiatives in 2019-2020, the third-year of a five-year strategic plan, include

- Annual salary increases of \$2,000 for certificated and degreed staff, and \$1,000 for support personnel, at a total cost of \$6.2 million, in addition to \$2.6 million in annual “step” increases;
- Major capital projects on twelve campuses totaling \$1,500,750;
- 6% increase in the School Board’s share of health insurance at a cost of \$1.9 million;
- Opening the new Bullion Primary school in August 2019, which adds 20 new positions at a cost of \$862,000 and \$494,000 in annual operating costs;
- Adding 10 additional teachers, 3 additional principals, 1 reading facilitator, 2 other administrative, and 2 executive leadership positions at a cost of \$1.2 million; and
- Purchasing five new school buses at a cost of \$500,000.

Managing growth is an ongoing challenge as Ascension parish’s population continues to increase, and the 2019-2020 budget includes an additional 10 teachers for the expected 400 additional students. In April 2016 the voters of Ascension parish approved a \$120 million bond proposition that includes \$79.8 million to build three new primary schools and a new middle school. The 2019-2020 budget includes three additional principal salaries for the new Sugar Mill and Bluff Ridge primary schools and Bluff Middle school expected to open in August 2020. The Capital, Debt, and Strategic Planning section includes more information on long-term capital asset planning.

BUDGET MESSAGE

The Ascension Parish School Board practices exceptional stewardship of the funds paid and entrusted to it by the taxpayers of the state of Louisiana and residents of Ascension parish by allocating scarce and valuable financial resources to those programs and projects that best improve the delivery of instruction and increase student learning so that all students in the district can reach their full potential and become successful adults in the rapidly changing global economy of the 21st century.

The district leadership collaborates to ensure that all employees provide students with daily high-quality experiences to reach their potential in academics, assessment and skill development as evidenced by appropriate assessment scores on local, state and national assessments as well as credentials, certificates, awards and recognitions, and further strives to ensure that each student reaches his or her potential for social and emotional development that allows them to have personal and social awareness in order to support themselves and others in the spirit of teamwork and collaboration.

OVERALL ANALYSIS – GENERAL FUND

Operations in the fiscal year that ended on June 30, 2018 (the prior fiscal year) resulted in a deficit of \$18.4 million (including transfers out of \$9.9 million and \$3.2 million to the Flood 8/2016 FEMA DR-4277 and Health Care funds, respectively), decreasing the fund balance to \$51.2 million. For the 2018-2019 (current) fiscal year the School Board initially adopted a general fund budget with an excess of \$7,954. Through February, the School Board anticipates that the current fiscal year will end with revenues and other sources of funds totaling \$244 million (a decrease of \$2.6 million or 1% from the original budget), expenditures and other uses of funds totaling \$247 million (2% more than originally budgeted), resulting in a deficit of \$2.9 million, primarily due to the transfer out of \$4.2 million to the Health Care fund and \$1.5 million for August 2016 flood recovery expenditures.

Looking forward to the 2019-2020 fiscal year, the School Board is anticipating that general fund revenues and other sources of funds will total \$259.1 million, \$15.1 million (6%) more than projected for the current fiscal year, as shown in the summary budget on page 38. State funding through the Minimum Foundation Program is expected to increase by \$11.8 million (12%); local ad valorem revenues and sales tax revenues are expected to increase by \$2.3 million and \$1 million (3%), respectively; and other financing sources are expected to decrease by \$2.1 million (54%) over projected for 2018-2019.

BUDGET MESSAGE

Anticipated general fund expenditures (excluding other uses of funds) of \$256.9 million are \$17.3 million (7%) more than projected for the current fiscal year and include the following major expenditures:

- \$8.8 million for salary increases;
- \$2 million in capital expenditures;
- \$2 million for 38 new positions, primarily due to opening Bullion Primary and teachers for an expected 400 additional students; and
- \$1.9 million increased cost of health insurance for employees and retirees.



Donaldsonville High science students perform a dissection.

In addition, operating Bullion Primary is expected to increase utility, insurance, and other operating costs by \$462,000. The employer's contribution rates to the Teachers' Retirement System of Louisiana and Louisiana School Employees' Retirement system decreased by .7% and increased by 1.4%, respectively, a net increase of \$681,461.

The essentially break-even excess of \$14,315 is driven primarily by the \$11.8 million increase in state funding and \$3.3 million increase in local revenues. Historical financial information on revenues and expenditures is included in a table in the Statistical section. The table on the following page provides summary information for the general fund. The appropriated budgets are prepared on the modified accrual basis of accounting, the same basis of accounting used to prepare fund level annual audited financial statements according to generally accepted accounting principles.

BUDGET MESSAGE

Ascension Parish School Board Summary General Fund Budget 2019-2020

		2018 - 2019			Change 2019 to	
	2017-2018	Original	Projected	2019 - 2020	2020 Budget	
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Amount</u>	<u>%</u>
<u>Revenues</u>						
Ad Valorem Taxes	\$ 57,958,094	\$ 58,411,268	\$ 60,533,571	\$ 62,837,566	\$ 4,426,298	8%
Sales and Use Taxes	64,809,603	64,500,000	68,837,711	69,864,819	5,364,819	8%
Minimum Foundation Program	98,318,347	103,562,141	99,174,869	110,969,762	7,407,621	7%
Other Revenues	<u>14,015,194</u>	<u>11,098,039</u>	<u>11,542,031</u>	<u>13,610,017</u>	<u>2,511,978</u>	23%
Total Revenues	235,101,237	237,571,448	240,088,182	257,282,164	19,710,716	8%
<u>Expenditures</u>						
Instruction	149,026,938	144,141,311	146,482,992	155,297,876	11,156,565	8%
Support Services	88,241,052	90,596,763	90,688,904	98,407,815	7,811,052	9%
Other	<u>3,019,784</u>	<u>4,027,978</u>	<u>2,372,178</u>	<u>3,171,518</u>	<u>(856,460)</u>	-21%
Total Expenditures	240,287,774	238,766,052	239,544,074	256,877,209	18,111,157	8%
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(5,186,537)	(1,194,604)	544,108	404,955	1,599,559	-134%
<u>Other Financing Sources and Uses</u>						
Other Financing Sources	759,492	3,843,125	3,911,410	1,800,000	(2,043,125)	-53%
Other Financing Uses	<u>(13,955,282)</u>	<u>(2,640,567)</u>	<u>(7,390,567)</u>	<u>(2,190,640)</u>	<u>449,927</u>	-17%
Total Financing Sources (Uses)	(13,195,790)	1,202,558	(3,479,157)	(390,640)	(1,593,198)	-132%
Net Change in Fund Balance	(18,382,327)	7,954	(2,935,049)	14,315	6,361	80%
Fund Balance, Beginning of Year	<u>69,541,631</u>	<u>51,159,304</u>	<u>51,159,304</u>	<u>48,224,255</u>		
Fund Balance, End of Year	<u>\$ 51,159,304</u>	<u>\$ 51,167,258</u>	<u>\$ 48,224,255</u>	<u>\$ 48,238,570</u>		

OVERALL ANALYSIS – 2016 BOND CONSTRUCTION FUND

On April 9, 2016 the voters of Ascension parish approved a \$120 million bond proposition to fund 15 major capital projects throughout the school district over five years, \$80 million of which is to build four new schools. Bullion Primary will open in August 2019 and Sugar Mill and Bluff Ridge Primary, and Bluff Middle schools, will open in the fall of 2020. By June 2020 over \$101 million (85%) of the \$120 million is expected to be spent on these capital projects, including over \$66 million in 2019-2020 primarily to construct these three new schools, as shown in the following summary budget:

BUDGET MESSAGE

Ascension Parish School Board
Summary 2016 Bond Construction Fund Budget 2019-2020

	2017-2018	2018-2019		2019-2020	Change 2019 to 2020 Budget	
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Amount</u>	<u>%</u>
<u>Revenues</u>						
Earnings on Investments	\$ 174,465	\$ 10,000	\$ 1,229,518	\$ 1,000,000	\$ 990,000	9900%
Total Revenues	174,465	10,000	1,229,518	1,000,000	990,000	9900%
<u>Expenditures</u>						
Facility Acquisition and Construction	5,428,465	54,940,000	28,922,723	65,943,500	11,003,500	20%
Debt Service	-	305,000	256,122	210,000	(95,000)	-31%
Total Expenditures	5,428,465	55,245,000	29,178,845	66,153,500	10,908,500	20%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,254,000)	(55,235,000)	(27,949,327)	(65,153,500)	(9,918,500)	18%
<u>Other Financing Sources of Funds</u>						
Bond Proceeds	-	60,000,000	60,000,000	40,000,000	(20,000,000)	-33%
Premium on Bonds Sold	-	-	1,831,774	-	-	--
Total Other Uses of Funds	-	60,000,000	61,831,774	40,000,000	(20,000,000)	-33%
Net Change in Fund Balance	(5,254,000)	4,765,000	33,882,447	(25,153,500)	(29,918,500)	-628%
Fund Balance, Beginning of Year	<u>20,857,435</u>	<u>15,603,436</u>	<u>15,603,436</u>	<u>49,485,883</u>		
Fund Balance, End of Year	<u>\$ 15,603,436</u>	<u>\$ 20,368,436</u>	<u>\$ 49,485,883</u>	<u>\$ 24,332,383</u>		

The 2016 Bond Construction fund is a capital projects fund. The Ascension Parish School Board is not required by statute to adopt a budget for its capital projects funds. Capital projects funds utilize project budgets rather than annual budgets and accountability is controlled over the life of the project. Project budgets are adopted on the modified accrual basis of accounting, the same basis of accounting used to prepare fund level annual audited financial statements according to generally accepted accounting principles.

BUDGET MESSAGE

BUDGET HIGHLIGHTS

Since the 2008-2009 fiscal year, the Louisiana Legislature stopped automatically increasing the Minimum Foundation Program state funding to local school districts by 2.75%. Losing this funding source, which was primarily used for employee pay raises and increases in retirement contributions and employee health insurance costs, is a main reason why automatic annual pay increases could no longer be granted to employees. For the first three years (fiscal years ending in 2010, 2011 and 2012) no pay increases were granted and for three of the next four years a one-time pay was paid to employees. The last time an across-the-board pay increase occurred was in 2014-2015 (3%). Recognizing the importance of recruiting and retaining top talent and the tremendous work performed by Ascension Parish School Board employees each and every day, the School Board approved a **\$2,000 annual salary increase to certificated employees and \$1,000 annual salary increase to support staff**, at a cost of \$6.2 million. The Minimum Foundation Program formula for funding from the state provides a \$1,000 annual salary increase for certificated employees and \$500 annual salary increase for support staff and was increased by \$3 million. The School Board is matching the state increase. When the annual “step” increases of \$2.6 million are added, salaries increase by \$8.8 million for 2019-2020.

Donaldsonville High School
Faculty review student work.



The School Board has been self-insured to provide health insurance to its active and retired employees since 2004-2005. Claims have increased by over 80% in the ensuing 19 years, driven by both an increase in the number of plan members and medical costs. To address these high costs, through the years the School Board has reduced benefits, increased the employee share, increased the employer share, and instituted various wellness and medical management programs. The 2019-2020 budget includes a **6% increase in the employer's share of health insurance** at a cost of \$1.9 million.

BUDGET MESSAGE

BUDGET HIGHLIGHTS

In the fall of 2019 the newly constructed **Bullion Primary** school will open its doors to approximately 600 kindergarten through fifth grade students, relieving overcrowding at nearby Oak Grove and Prairieville Primary schools. Opening a new primary school requires adding 20 additional staff positions at a cost of \$862,000, in addition to approximately \$462,000 annual operating costs (utilities, insurance, maintenance, etc.). Construction of the \$16 million facility was funded by general obligation bonds approved by the voters of Ascension parish in April 2016. Bullion Primary is the first of four new schools to be constructed: Bluff Middle, Bluff Ridge Primary, and Sugar Mill primary schools, all located in the fast-growing Prairieville area, are expected to open in the fall of 2020.

The Ascension Parish School Board owns approximately 220 buses that drive 440 bus routes, in addition to 24 functioning spare buses. The School Board's goal is to use buses no more than ten years old to regularly transport students. In 2016-2017 46 **new school buses** were purchased at a cost of \$3.2 million after the August 2016 flood. The nine Ascension Head Start buses are the oldest buses in the fleet, at an average age of 18 years. Purchasing four new buses were budgeted in the current year, and the 2019-2020 budget includes \$500,000 to replace the remaining five buses.

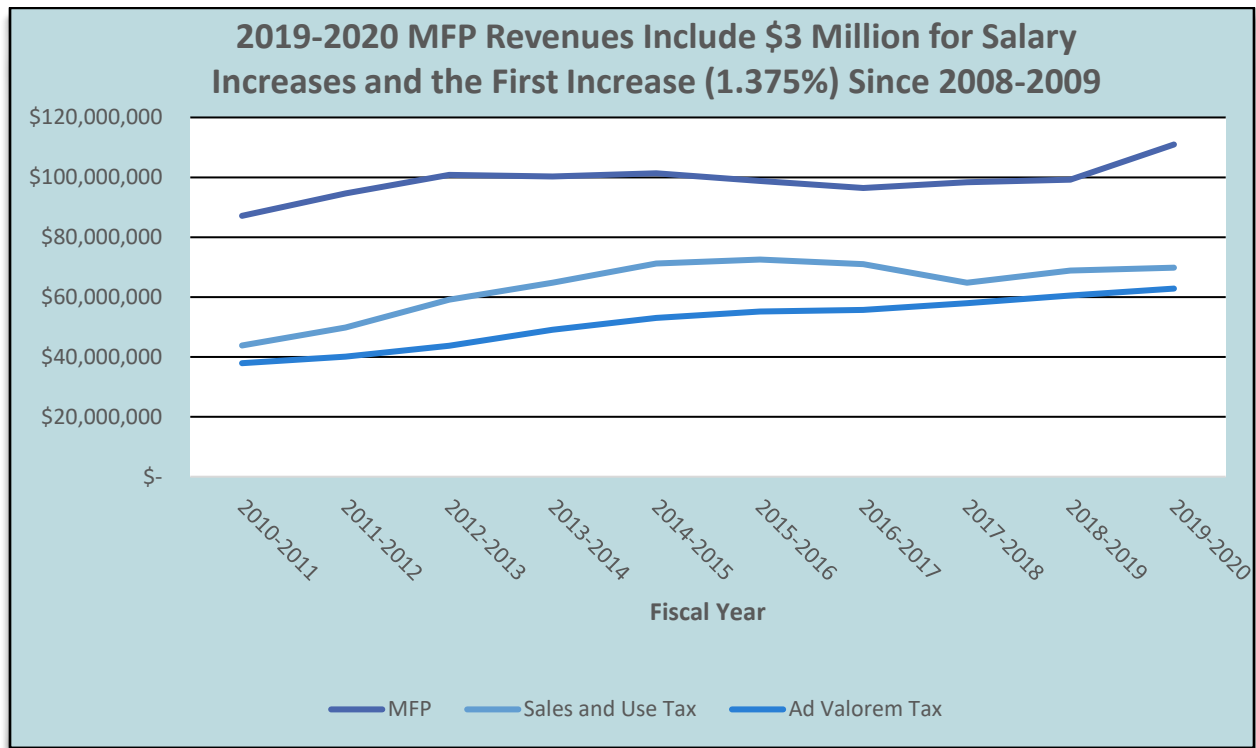


Oak Grove Primary students arrive ready to start their school day.

BUDGET MESSAGE

REVENUES

The three primary sources of general fund revenue for the Ascension Parish School Board are state funding through its Minimum Foundation Program (\$111 million), sales and use taxes (\$69 million) and ad valorem taxes (\$62.8 million). The following graph displays these three revenue streams over the past ten years.



The \$3.8 billion in state funding to local public school districts is distributed by the Louisiana Department of Education to each of the 69 school districts as an unrestricted grant through a complex three-tiered formula called the **Minimum Foundation Program (MFP)**. For the first time since 2008-2009 the state increased the base per pupil amount, this time by 1.375% from \$3,961 to \$4,015. In addition, MFP funding includes \$3 million for staff pay raises: \$1,000 to teachers and other certificated employees and \$500 to support personnel. The formula targets 65% funding of public education from state sources and 35% from local sources overall. Therefore, since Ascension's local revenues are relatively strong, for 2019-2020 public education in Ascension is funded 43% from the state through the MFP formula and 52% from local revenues. The Statistical section includes historical and projected student enrollment data, revenue information, and total expenditures per student for the last ten years.

BUDGET MESSAGE

In June 1965 the voters of Ascension parish approved a 1% **sales and use tax** to be used for teachers' salaries, operating schools, and capital improvements. In April 1980 the voters approved a second 1% sales and use tax to be used for roughly the same purpose, bringing the total sales and use tax in all areas of Ascension parish levied for public education to 2%. Sales and use taxes, the School Board's most volatile revenue source, grew at an average annual rate of 4.1% for the ten fiscal years ending between 2010 and 2019, ranging from a decline of 8.8% from 2016-2017 to 2017-2018, to an increase of 18.7% from 2011-2012 to 2012-2013.

The three fiscal years ending 2015, 2016, and 2017 each saw record sales tax revenues exceeding \$71 million due to a \$2.8 billion plant expansion from April 2014 through January 2016 and recovering from the August 2016 flooding. More recently, from the 2017-2018 to the 2018-2019 fiscal years sales tax revenues grew by 3.7%, excluding the one-time settlement of \$1.7 million. Sales tax revenues for 2019-2020 are budgeted to increase by 4% as new homes are constructed throughout the parish, the population continues to increase, and new retail establishments are open. An economic impact study performed by the Louisiana State University Economics and Policy Research Group in 2018 indicated that 11.5% of residents moved to Ascension parish because of its outstanding public school system; that percentage of population growth creates \$196 million annually in goods and services produced in the form of business growth or new business.

Ascension parish boasts 25 chemical manufacturing plants primarily located along the Mississippi river. Ascension parish is an attractive location for manufacturing plants due to its proximity to an abundant and steady supply of low-priced natural gas, which has been the top source of United States electric power generation since 2015. Many of these plants have undergone large expansions over the past ten years and eight plants have a combined \$529 million in expansion projects either under construction or in design, an indication of future optimism in the global economic market, as detailed on the list of economic development projects in the Statistical section.



BASF has \$292 million in economic development projects under construction at its Geismar location.

The Statistical section includes a table of sales and use tax revenue for the past ten years.

BUDGET MESSAGE

The School Board has levied a total of 61.59 mills on the taxable value of property located within Ascension parish for the following purposes:

Purpose	Mills	Period	Expires Dec. 31	Began
Constitutional	3.61	N/A	N/A	1921
Salaries	21.00	10 years	2024	1996
Facilities	4.00	10 years	2024	1996
Technology	8.00	10 years	2025	2006
General Operations	7.40	10 years	2030	1982
Buildings	2.50	10 years	2032	1993
Bond	<u>15.08</u>	20 years	2038	1996
Total	61.59			

Ad valorem (property) tax revenues are expected to continue their steady increase. Since 2008-2009, when the total millage rate was increased to and has remained at 61.59 mills, ad valorem revenue has increased an average of 5.3% per year, ranging from a decrease of 2.9% from 2009-2010 to 2010-2011, to an increase of 12.2% from 2012-2013 to 2013-2014. During the same period of time the value of taxable property in Ascension parish has increased from \$771 million to \$1.3 billion (71%). General fund ad valorem revenues increased by 62%, from \$37.2 million in the 2008-2009 fiscal year to \$60.5 million in the current fiscal year, as the parish has grown, population has increased, and agricultural land is turned into commercial or residential property, which is assessed at a higher rate.

The 2018-2019 budget includes a modest 3.8% growth in ad valorem revenues from current year projected revenues, even with the Assessor's project of auditing the homestead exemption. The Statistical section includes a table on ad valorem values and revenues over the past ten years and a schedule of overlapping debt.

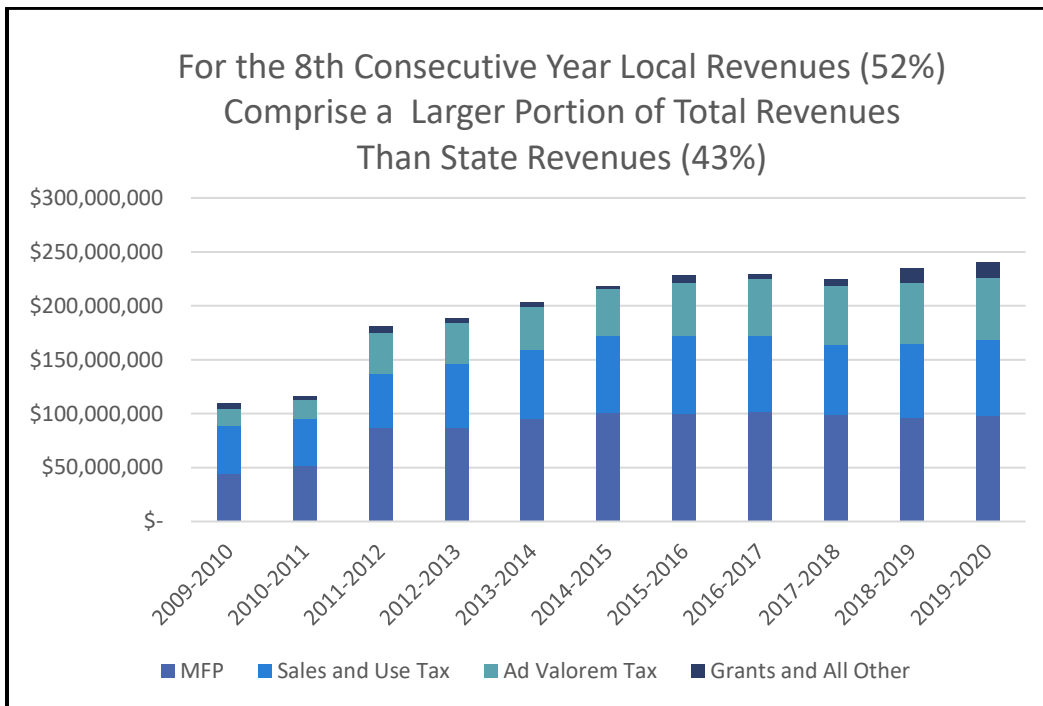
Amenities in the Conway development in Gonzales include a town center, neighborhood pool, fitness center, shopping, dining, parks, lakes, and walking trails, in addition to 1,200 lots.



BUDGET MESSAGE

The increase in miscellaneous revenues includes an estimated \$512,000 increase in KidMed revenues as reimbursements for transporting qualified students are requested and an estimated \$1.5 million increase in revenue from district activities (primarily school activity funds).

The following chart shows that, beginning in 2012-2013, local revenues have exceeded state revenues.



Federal program grants totaling \$25.6 million are accounted for in thirty-three nonmajor special revenue funds in 2019-2020 summarized in the table on the following page. Amounts unused by June 30, 2019 may be spent by September 30, 2019. Grant revenues for 2019-2020 are \$10.9 million (28%) less than the current year projected actual, primarily due to (1) \$6.4 million less in federal disaster relief grants; (2) the federal government's practice of tentatively allocating 90% of the current year's budget, then increasing the allocation during the year; and (3) 2019-2020 has eight less grants (\$950,488) than the current year. A Schedule of Restricted Federal Grants-in-Aid Revenue appears at the end of the special revenue funds budgets.

BUDGET MESSAGE

ASCENSION PARISH SCHOOL BOARD SPECIAL REVENUE FUNDS SUMMARY BUDGET 2019-2020

	2018-2019				Change 2019 to	
	2017-2018	Amended	Projected	2019-2020	2020 Budget	
	Actual	Budget	Actual	Budget	Amount	%
<u>REVENUES</u>						
FEMA Disaster Relief	\$17,686,234	\$11,600,000	\$11,678,644	\$5,290,000	(\$6,310,000)	-54%
Minimum Foundation Program	139,352	\$124,000	\$124,000	\$140,000	16,000	13%
Restricted Federal Grants-in-Aid	20,143,930	23,835,797	23,835,797	19,732,878	(4,102,919)	-17%
Other Income	<u>2,734,034</u>	<u>3,376,325</u>	<u>3,376,325</u>	<u>2,956,026</u>	<u>(420,299)</u>	-12%
TOTAL REVENUES	40,703,550	38,936,122	39,014,766	28,118,904	(10,817,218)	-28%
<u>EXPENDITURES</u>						
Instruction	7,925,154	11,964,660	10,187,149	6,133,289	5,831,371	49%
Support Services	<u>41,739,893</u>	<u>29,432,013</u>	<u>31,011,211</u>	<u>22,225,108</u>	<u>7,206,905</u>	24%
TOTAL EXPENDITURES	<u>49,665,046</u>	<u>41,396,673</u>	<u>41,198,360</u>	<u>28,358,397</u>	<u>13,038,276</u>	31%
EXCESS (DEFICIENCY) OF REVENUES						
OVER (UNDER) EXPENDITURES	(8,961,497)	(2,460,551)	(2,183,594)	(239,493)	2,221,058	-90%
<u>OTHER FINANCING SOURCES (USES)</u>						
Other Financing Sources	9,900,000	2,700,000	2,377,711	1,150,000	(1,550,000)	-57%
Other Financing Uses	<u>(670,938)</u>	<u>(967,470)</u>	<u>(967,470)</u>	<u>(555,808)</u>	<u>411,662</u>	-43%
NET OTHER FINANCING SOURCES (USES)	9,229,062	1,732,530	1,410,241	594,192	(1,138,338)	-66%
-						
NET CHANGE IN FUND BALANCE	267,565	(728,021)	(773,353)	354,699	1,082,720	149%
Fund Balance, Beginning of Year	<u>636,555</u>	<u>904,120</u>	<u>904,120</u>	<u>130,767</u>		
FUND BALANCE, END OF YEAR	<u>\$904,120</u>	<u>\$176,099</u>	<u>\$130,767</u>	<u>\$485,466</u>		

BUDGET MESSAGE

EXPENDITURES

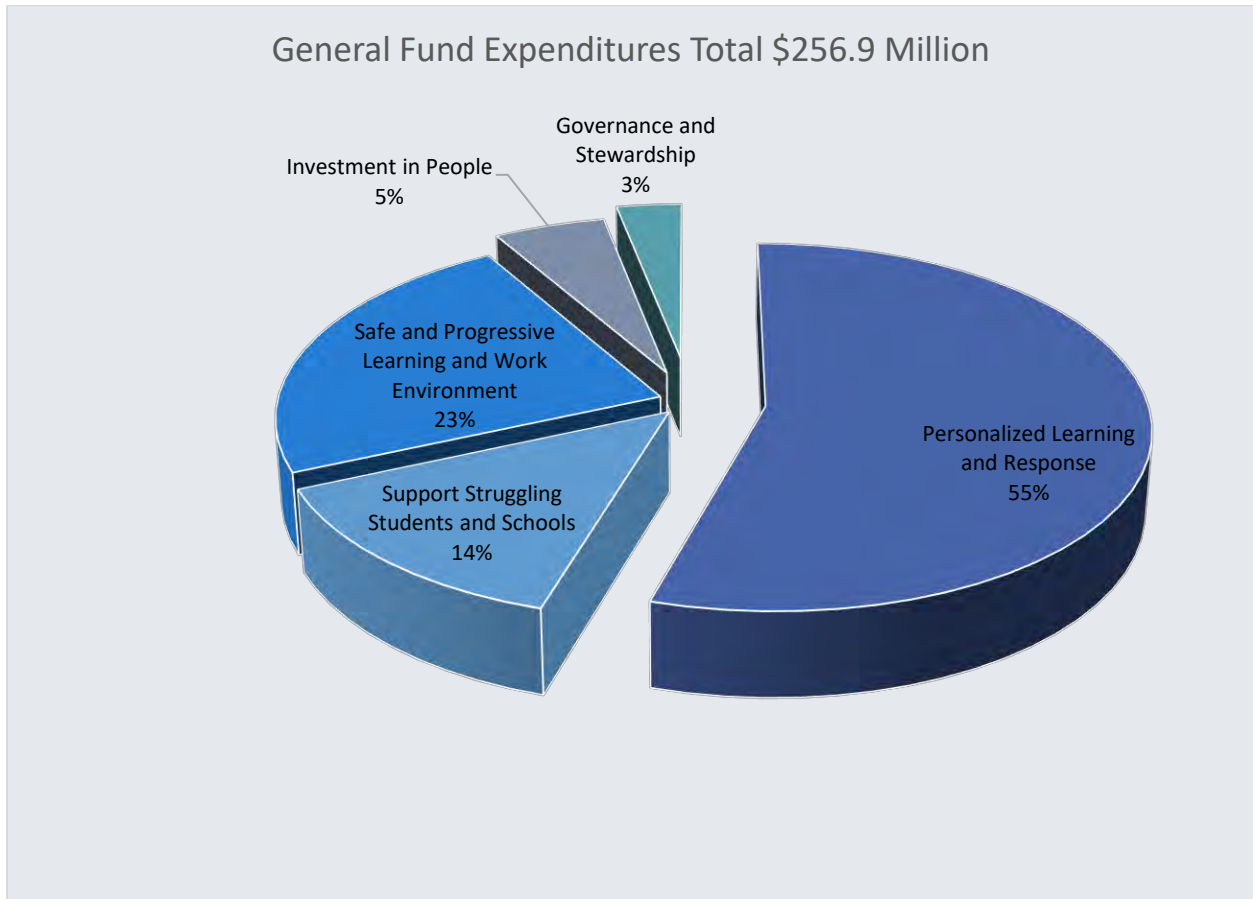
A 25% increase in the number of students over the past ten years has caused a corresponding 29% increase in expenditures (excluding other uses of funds, in all governmental funds), from \$239 million in 2009-2010 to \$309 million budgeted for 2019-2020. During that time over \$224 million was spent to purchase land and construct new and renovate existing school buildings while the number of school personnel increased by 9%, from 2,755 to 2,995. In addition to school personnel, the growth in the number of students year after year causes an increase in facility costs, instructional and technology supplies, student transportation, and food service.

When the 5-year strategic plan was developed in April 2017, the School Board identified the following five instructional priorities:

- **Personalized learning and response** – Provide development and resources to create learning environments that are optimized for the needs of every student.
- **Support struggling students and schools** – Fund programs aimed at closing the achievement gap for subgroups of students and schools that have struggled historically.
- **Investment in people** – Maintain a high-quality work force, implement systematic and innovative experiences and resources to recruit, induct, coach and retain all employees. As a result, effectiveness, student achievement, and movement through the professional learning curve are increased.
- **Safe and progressive learning and work environment** – Provide facilities, equipment, and resources necessary to make Ascension a safe, great place to go to school and work.
- **Governance and stewardship** – Develop a strategic district plan, establish and execute policies, allocate resources, communicate results, and ensure strong and sustainable fiscal management.

BUDGET MESSAGE

69% of general fund expenditures are used to provide development and resources to create learning environments that are optimized for the needs of every student and are aimed at closing the achievement gap for subgroups of students and schools that have struggled historically, as shown in the following chart:



Total expenditures projected for the current fiscal year are \$239.5 million. Total expenditures are budgeted at \$256.9 million and include the following:

- \$6.2 million for pay rate increases for all staff;
- \$2.6 million in “step” salary increases;
- \$1.5 million in major maintenance projects on twelve campuses;
- \$2 million for 38 new positions, 20 of which are at the new Bullion Primary;
- \$1.9 million increase in the School Board’s share health insurance;
- \$743,262 increase in school activity funds;
- \$500,000 to purchase five new school buses; and
- \$494,000 to operate the new Bullion Primary.

BUDGET MESSAGE

Employer retirement contributions to the Teachers' Retirement System of Louisiana and the Louisiana School Employees' Retirement System decreased by .7% and increased by 1.4%, to 26.0% and 29.4%, respectively, of wages for full-time employees, resulting in an estimated net cost increase of \$681,461 in 2019-2020. Both multiple-employer, cost-sharing pension systems have unfunded accrued liabilities, however; at June 30, 2018 the Ascension Parish School Board's share of the total unfunded pension liabilities was over \$280 million. In 2009 the Louisiana Legislature adopted a plan to fully fund these state pension plans by 2040.

The 2019-2020 budget includes an estimated 6% increase in health insurance costs. The full discussion of the Health Care fund, along with that fund's 2019-2020 budget, immediately follows the Budget Adoption Resolution.

AMENDMENTS TO THE CURRENT YEAR BUDGETS

There are no amendments to the 2018-2019 original budget, as both revenues and expenditures are projected to be less than 5% difference from the original budget. Various special revenue funds were amended to reflect final grant awards.

ALLIANCE FOR EXCELLENCE IN SCHOOL BUDGETING

In August 2017 the Ascension Parish School Board joined the third Alliance for Excellence in School Budgeting, an early adopter group of nearly 100 school districts in the United States formed by the Government Finance Officers Association to aid in implementing Best Practices in School Budgeting. Dr. Melissa Langlois and Diane Allison, CPA established the academic and finance partnership and are leading the district in implementing these new best practices in which a strategic plan drives the budget with a focus on student achievement rather than limited resources.



BUDGET MESSAGE

ACKNOWLEDGMENTS

The School Board acknowledges the efforts of the following persons in the preparation of the 2019-2020 operating plan:

Diane B. Allison, CPA, CGMA, CGFO, CLSBA, Director of Business Services,
Brandon T. Boylan, Senior Accountant
Teresa M. Dunn, Grants Accountant,
Dawn C. Dunn, CLSBS, Senior Accountant,
Erica E. Taylor, Director's Secretary,
A. Denise Graves, Assistant Superintendent,
Dr. Melissa Langlois, Instructional Supervisor,
Chad M. Lynch, Director of Planning and Construction,
Jeffrey J. Parent, Supervisor of Maintenance,
Leuna Johnson, Supervisor of Child Nutrition,
Lynn E. Hathaway, Director of Special Education,
Tassie Stephens, Title I Secretary, and

The entire staff of the Business Services department.

A handwritten signature in blue ink, appearing to read "David Alexander".

David Alexander, Superintendent

**ASCENSION PARISH SCHOOL BOARD
ALL GOVERNMENTAL FUNDS COMBINED
BUDGET 2019-2020**

	<u>Major Funds</u>		<u>Special</u>		<u>Capital</u>	<u>Debt</u>	<u>Grand</u>
	<u>General</u>	<u>2016 Bond Construction*</u>	<u>Revenue Funds</u>	<u>Subtotal - Appropriated</u>	<u>Projects Funds</u>	<u>Service Funds</u>	<u>Total</u>
REVENUES							
Ad Valorem Taxes	\$ 62,837,566	\$ -	\$ -	\$ 62,837,566	\$ -	\$ 20,067,633	\$ 82,905,199
Sales and Use Taxes	69,864,819	-	-	69,864,819	-	-	69,864,819
Minimum Foundation Program	110,969,762	-	140,000	111,109,762	-	-	111,109,762
Federal Grants	-	-	25,788,904	25,788,904	-	-	25,788,904
Other Revenues	13,610,017	1,000,000	2,190,000	15,800,017	-	608,000	16,408,017
TOTAL REVENUES	257,282,164	1,000,000	28,118,904	285,401,068	-	20,675,633	306,076,701
EXPENDITURES							
Regular Education	115,744,633	-	555,613	116,300,246	-	-	116,300,246
Special Education	24,867,546	-	839,658	25,707,204	-	-	25,707,204
Career and Technical Education	2,273,438	-	369,900	2,643,338	-	-	2,643,338
Other Instructional Programs	9,301,452	-	230,000	9,531,452	-	-	9,531,452
Special Programs	3,110,806	-	4,138,118	7,248,924	-	-	7,248,924
Total Instruction	155,297,876	-	6,133,289	161,431,165	-	-	161,431,165
Pupil Support	13,644,146	-	1,345,073	14,989,219	-	-	14,989,219
Instructional Staff Services	11,902,141	-	3,663,531	15,565,672	-	-	15,565,672
General Administration	4,967,142	-	-	4,967,142	-	-	4,967,142
School Administration	17,258,935	-	14,000	17,272,935	-	-	17,272,935
Business Services	2,620,556	-	10,838	2,631,394	-	-	2,631,394
Operation and Maintenance of Plant	27,613,914	-	64,480	27,678,394	-	-	27,678,394
Student Transportation	14,538,595	-	105,581	14,644,176	-	-	14,644,176
Central Services	5,862,385	-	106,058	5,968,443	1,200,000	-	7,168,443
Food Service	-	-	12,219,063	12,219,063	-	-	12,219,063
Facility Acquisition and Construction	3,114,518	65,943,500	4,696,484	7,811,002	400,000	-	8,211,002
Debt Service	57,000	210,000	-	57,000	-	22,456,248	22,513,248
Total Support Services	101,579,333	66,153,500	22,225,108	123,804,441	1,600,000	22,456,248	147,860,689
TOTAL EXPENDITURES	256,877,209	66,153,500	28,358,397	285,235,606	1,600,000	22,456,248	309,291,854
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	404,955	(65,153,500)	(239,493)	165,462	(1,600,000)	(1,780,615)	(3,215,153)
OTHER FINANCING SOURCES AND USES							
Other Sources of Funds	1,800,000	40,000,000	1,150,000	2,950,000	-	-	2,950,000
Other Uses of Funds	(2,190,640)	-	(555,808)	(2,746,448)	(1,000,000)	-	(3,746,448)
NET OTHER FINANCING SOURCES (USES)	(390,640)	40,000,000	594,192	203,552	(1,000,000)	-	(796,448)
NET CHANGE IN FUND BALANCES	14,315	(25,153,500)	354,699	369,014	(2,600,000)	(1,780,615)	(4,011,601)
Fund Balance, Beginning of Year	48,224,255	49,485,883	130,767	48,355,022	7,651,896	9,750,993	65,757,911
FUND BALANCE, END OF YEAR	\$ 48,238,571	\$ 24,332,383	\$ 485,466	\$ 48,724,037	\$ 5,051,896	\$ 7,970,378	\$ 61,746,311

**ASCENSION PARISH SCHOOL BOARD
SUMMARY GENERAL FUND BUDGET 2019-2020**

	2017-2018	2018-2019		2019-2020	Change 2019 to 2020 Budget	
	<u>Actual</u>	<u>Original Budget</u>	<u>Projected Actual</u>	<u>Budget</u>	<u>Amount</u>	<u>%</u>
<u>REVENUES</u>						
Ad Valorem Taxes	\$ 57,958,094	\$ 58,411,268	\$ 60,533,571	\$ 62,837,566	\$ 4,426,298	8%
Sales and Use Taxes	64,809,603	64,500,000	68,837,711	69,864,819	5,364,819	8%
Minimum Foundation Program	98,318,347	103,562,141	99,174,869	110,969,762	7,407,621	7%
Other Revenues	14,015,194	11,098,039	11,542,031	13,610,017	2,511,978	23%
TOTAL REVENUES	235,101,237	237,571,448	240,088,182	257,282,164	19,710,716	8%
<u>EXPENDITURES</u>						
Regular Education	111,707,331	106,917,333	110,356,369	115,744,633	8,827,300	8%
Special Education	23,729,073	24,600,485	23,297,853	24,867,546	267,061	1%
Career and Technical Education	1,931,922	1,908,633	2,215,862	2,273,438	364,805	19%
Other Instructional Programs	8,612,834	8,245,597	8,016,454	9,301,452	1,055,855	13%
Special Programs	3,045,777	2,469,263	2,596,454	3,110,806	641,543	26%
Total Instruction Expenditures	149,026,938	144,141,311	146,482,992	155,297,876	11,156,565	8%
Pupil Support	12,583,197	12,899,279	12,796,834	13,644,146	744,867	6%
Instructional Staff Services	10,134,702	10,606,480	11,107,016	11,902,141	1,295,661	12%
General Administration	4,394,966	4,581,102	4,734,717	4,967,142	386,040	8%
School Administration	15,270,979	15,488,152	15,351,757	17,258,935	1,770,783	11%
Business Services	2,518,495	2,520,088	2,437,184	2,620,556	100,468	4%
Operation and Maintenance of Plant	25,556,471	25,917,245	25,453,162	27,613,914	1,696,669	7%
Student Transportation	12,414,959	12,689,279	13,243,102	14,538,595	1,849,316	15%
Central Services	5,367,283	5,895,138	5,565,134	5,862,385	(32,753)	-1%
Food Service Operations	382,075	-	-	-	-	--
Facility Acquisition and Construction	2,628,784	4,020,978	2,316,453	3,114,518	(906,460)	-23%
Debt Service	8,925	7,000	55,725	57,000	50,000	714%
Total Support Services Expenditures	91,260,836	94,624,741	93,061,082	101,579,333	6,954,592	7%
TOTAL EXPENDITURES	240,287,774	238,766,052	239,544,074	256,877,209	18,111,157	8%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,186,537)	(1,194,604)	544,108	404,955	1,599,559	-134%
<u>OTHER FINANCING SOURCES AND USES</u>						
Other Financing Sources	759,492	3,843,125	3,911,410	1,800,000	(2,043,125)	-53%
Other Financing Uses	(13,955,282)	(2,640,567)	(7,390,567)	(2,190,640)	449,927	-17%
NET OTHER FINANCING SOURCES (USES)	(13,195,790)	1,202,558	(3,479,157)	(390,640)	(1,593,198)	-132%
<u>NET CHANGE IN FUND BALANCE</u>	(18,382,327)	7,954	(2,935,049)	14,315	6,361	80%
Fund Balance, Beginning of Year	69,541,631	51,159,304	51,159,304	48,224,255		
FUND BALANCE, END OF YEAR	\$ 51,159,304	\$ 51,167,258	\$ 48,224,255	\$ 48,238,571		

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2019 - 2020**

			2018 - 2019					Change 2019 to	
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2019 - 2020 Budget	2020 Budget	
								Amount	%
SECTION A. REVENUES									
REVENUES FROM LOCAL SOURCES									
Taxation									
Ad Valorem Taxes	1111-000	\$ 57,958,094	\$58,411,268	\$ 59,430,082	\$60,533,571	\$58,411,268	\$ 62,837,566	\$ 4,426,298	8%
Sales and Use Taxes	1131-000	64,809,603	64,500,000	46,834,714	68,837,711	64,500,000	69,864,819	5,364,819	8%
Tuition from Individuals	1311-000	15,101	40,000	44,333	44,333	40,000	40,000	-	0%
Earnings on Investments	1530-000	568,873	315,000	516,028	774,042	315,000	900,000	585,000	186%
Revenue from District Activities	1700-000	8,543,716	8,167,039	4,800,938	8,167,039	8,167,039	9,561,517	1,394,478	17%
Other Miscellaneous Revenue From Local Sources									
Rentals	1910-000	16,435	15,000	4,828	15,000	15,000	15,000	-	0%
Contributions and Donations	1920-000	27,571	15,000	5,589	5,589	15,000	7,500	(7,500)	-50%
Kid Med	1992-000	-	340,000	288,338	288,338	340,000	800,000	460,000	135%
E-Rate Reimbursements	1993-000	2,046,428	200,000	266,196	266,196	200,000	300,000	100,000	50%
Other Miscellaneous Revenues	1999-000	1,467,967	300,000	118,336	300,000	300,000	300,000	-	0%
TOTAL REVENUES FROM LOCAL SOURCES		135,453,788	132,303,307	112,309,381	139,231,818	132,303,307	144,626,402	12,323,095	9%
REVENUE FROM STATE SOURCES									
State Public School Fund (MFP)	3110-000	98,318,347	103,562,141	64,927,853	99,174,869	103,562,141	110,969,762	7,407,621	7%
Other Unrestricted Revenues	3190-000	-	-	-	-	-	-	-	--
Education Support Fund (8g)	3220-000	245,375	250,000	65,767	250,000	250,000	250,000	-	0%
Professional Improvement Program (PIP)	3230-000	26,088	40,000	10,330	15,495	40,000	20,000	(20,000)	-50%
LA-4	3240-000	208,368	234,000	78,356	234,000	234,000	234,000	-	0%
Non-public Textbook	3255-000	38,544	42,000	-	42,000	42,000	42,000	-	0%
Other Restricted Revenues	3290-000	601,881	940,000	424,488	940,000	940,000	940,000	-	0%
Revenue Sharing-Constitutional Tax	3810-000	201,736	190,000	67,997	190,000	190,000	190,000	-	0%
Retirement (PIP)	3910-000	7,110	10,000	-	10,000	10,000	10,000	-	0%
TOTAL REVENUE FROM STATE SOURCES		99,647,450	105,268,141	65,574,791	100,856,364	105,268,141	112,655,762	7,387,621	7%
REVENUE FROM FEDERAL SOURCES									
FEMA - Disaster Relief	4580-000	-	-	-	-	-	-	-	--
TOTAL REVENUE FROM FEDERAL SOURCES		-	-	-	-	-	-	-	--
TOTAL REVENUES		235,101,237	237,571,448	177,884,172	240,088,182	237,571,448	257,282,164	19,710,716	8%

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	Original Budget	2018 - 2019			2019 - 2020 Budget	Change 2019 to 2020 Budget		
				Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<u>SECTION B. EXPENDITURES</u>										
INSTRUCTION										
Regular Programs - Elementary/Secondary										
Salaries										
Kindergarten Teachers	1105-112	\$ 1,953,219	\$ 2,001,437	\$ 1,037,152	\$ 1,777,975	\$ 2,001,437	\$ 1,875,114	\$ (126,323)	-6%	
Elementary Teachers (grades 1 thru 8)	1110-112	39,840,576	41,613,512	24,283,616	41,629,055	41,613,512	44,425,426	2,811,914	7%	
Secondary Teachers (grades 9 thru 12)	1130-112	17,649,839	17,713,126	10,453,272	17,919,895	17,713,126	18,938,777	1,225,651	7%	
Para-professionals (Aides)	1100-115	671,161	551,162	482,431	827,024	551,162	612,691	61,529	11%	
Substitute Teachers and Aides	1100-123	14,762	35,000	11,918	20,430	35,000	21,000	(14,000)	-40%	
Other Substitute/Temporary Employees	1100-120	-	8,500	3,823	6,553	8,500	7,000	(1,500)	-18%	
Other Instructional Salaries	1100-100	(2,125)	-	-	-	-	-	-	--	
Sabbatical Leave	1100-140	146,596	175,000	34,205	58,637	175,000	140,000	(35,000)	-20%	
Purchased Professional and Technical Serv.	1100-300	4,553,278	3,700,000	3,345,709	5,735,501	3,700,000	5,662,770	1,962,770	53%	
Repairs and Maintenance Services	1100-430	18,770	40,000	36,685	55,027	40,000	55,000	15,000	38%	
Rental of Equipment (Copiers)	1100-442	529,114	550,000	427,458	641,186	550,000	640,000	90,000	16%	
Tuition Paid to Education Service Agencies	1100-564	762,583	150,000	478,054	478,054	150,000	480,000	330,000		
Travel Expense Reimbursement	1100-582	1,092	521	2,018	3,027	521	3,027	2,506	481%	
Other Purchased Services	1100-500	2,131,367	1,200,000	1,119,630	1,679,444	1,200,000	1,800,000	600,000	50%	
Instructional Supplies										
Technology-related Supplies	1100-615	6,633,462	2,220,000	750,639	2,220,000	2,220,000	2,150,000	(70,000)	-3%	
Materials and Supplies	1100-610	1,880,735	1,640,208	969,869	2,161,271	1,640,208	2,022,988	382,780	23%	
Textbooks/Workbooks	1100-642	1,982,117	1,000,000	314,907	1,000,000	1,000,000	1,000,000	-	0%	
Other Supplies	1100-600	79,840	95,000	38,671	95,000	95,000	95,000	-	0%	
Property/Equipment										
Technology-related Hardware	1100-734	-	-	54,663	100,000	-	-	-	--	
Miscellaneous Expenditures	1100-800	8,626	-	(0)	-	-	-	-	--	
Employee Benefits										
Group Insurance	1100-210	9,113,247	9,447,214	5,530,792	9,481,358	9,447,214	10,050,240	603,026	6%	
FICA	1100-220	6,296	2,697	8,851	15,174	2,697	1,736	(961)	-36%	
Medicare Taxes	1100-225	823,520	900,417	494,831	848,282	900,417	957,290	56,873	6%	
Louisiana Teachers Retirement	1100-231	15,683,687	16,531,481	9,508,996	16,301,136	16,531,481	17,120,922	589,441	4%	
Louisiana School Employees Retirement	1100-233	242	1,000	-	-	1,000	1,000	-	0%	
Other Retirement	1100-239	37,418	36,000	21,966	37,657	36,000	36,000	-	0%	
Unemployment Compensation	1100-250	4,398	5,000	3,228	5,534	5,000	5,000	-	0%	
Workmen's Compensation	1100-260	186,082	236,099	113,860	195,189	236,099	167,857	(68,242)	-29%	
Health Benefits (Retirees)	1100-270	6,719,751	6,863,959	4,032,866	6,863,959	6,863,959	7,275,797	411,838	6%	
Sick Leave Severance Pay	1100-281	277,678	200,000	74,210	200,000	200,000	200,000	-	0%	
Total Regular Programs - Elementary/Secondary		111,707,331	106,917,333	63,634,319	110,356,369	106,917,333	115,744,633	8,827,300	8%	
Special Education Programs										
Special Education including Summer and Pre-school Programs										
Salaries										
Teachers	1210-112	9,248,218	9,599,467	5,222,433	8,952,742	9,599,467	9,441,868	(157,599)	-2%	
Aides	1210-115	4,507,638	4,670,611	2,604,444	4,464,761	4,670,611	4,937,080	266,469	6%	
Other Substitute/Temporary Employees	1210-120	305	1,500	-	-	1,500	-	(1,500)	-100%	
Sabbatical Leave	1210-140	25,205	10,000	-	-	10,000	10,000	-	0%	
Purchased Professional and Technical Serv.	1210-300	306,241	230,000	213,265	365,598	230,000	365,000	135,000	59%	
Rental of Equipment (Copier)	1210-442	11,809	15,000	11,014	#####	15,000	15,000	-	0%	
Travel Expense Reimbursement	1210-582	(0)	-	-	-	-	-	-	#DIV/0!	
Other Purchased Services	1210-500	(0)	-	-	-	-	-	-	--	
Instructional Supplies										
Instructional Supplies	1210-610	2,398	3,500	2,301	3,451	3,500	3,500	-	0%	
Other Supplies	1210-600	5,452	8,000	2,212	8,000	8,000	8,000	-	0%	
Employee Benefits										
Group Insurance	1210-210	2,813,804	2,957,762	1,654,510	2,836,302	2,957,762	3,006,480	48,718	2%	
FICA	1210-220	19	93	2,245	3,849	93	-	(93)	-100%	
Medicare Taxes	1210-225	184,916	207,083	104,609	179,330	207,083	208,640	1,557	1%	
Louisiana Teachers Retirement	1210-231	3,614,581	3,770,611	2,033,750	3,486,428	3,770,611	3,699,026	(71,585)	-2%	
Louisiana School Employees Retirement	1210-233	-	6,500	-	-	6,500	6,500	-	0%	
Other Retirement	1210-239	32,628	33,000	19,416	33,285	33,000	33,000	-	0%	
Unemployment Compensation	1210-250	5,597	3,500	471	807	3,500	3,500	-	--	
Workmen's Compensation	1210-260	52,092	54,415	26,021	44,608	54,415	36,636	(17,779)	-33%	
Health Benefits (Retirees)	1210-270	1,501,170	1,531,915	946,178	1,419,267	1,531,915	1,504,423	(27,492)	-2%	
Sick Leave Severance Pay	1210-281	52,863	35,000	24,154	41,407	35,000	42,000	7,000	20%	
Total - Special Education Programs		22,364,935	23,137,957	12,867,023	21,856,356	23,137,957	23,320,654	182,697	1%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	2018 - 2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Gifted and Talented Programs										
Salaries										
Teacher Salaries	1220-112	\$ 945,866	\$ 964,954	\$ 562,218	\$ 963,802	\$ 964,954	\$ 1,017,628	\$ 52,674	5%	
Purchased Professional and Technical Serv.	1220-300	1,114	5,000	-	-	5,000	1,000	(4,000)	-80%	
Travel Expense Reimbursement	1220-582	9,765	9,000	9,401	13,431	9,000	9,500	500	6%	
Other Purchased Services	1220-500	-	-	680	1,000	-	1,000	1,000	--	
Materials and Supplies	1220-610	16,791	17,000	6,813	17,000	17,000	17,000	-	0%	
Other Supplies	1220-600	-	-	1,896	4,000	-	2,000	2,000	--	
Employee Benefits										
Group Insurance	1220-210	122,174	125,425	81,719	140,090	125,425	148,495	23,070	18%	
Medicare Taxes	1220-225	12,665	59,827	7,248	12,425	59,827	63,093	3,266	5%	
Louisiana Teachers Retirement	1220-231	229,048	257,643	155,217	266,086	257,643	264,583	6,940	3%	
Workmen's Compensation	1220-260	3,199	3,679	2,136	3,662	3,679	2,593	(1,086)	-30%	
Sick Leave Severance Pay	1220-281	23,516	20,000	-	20,000	20,000	20,000	-	--	
Total - Gifted and Talented		1,364,138	1,462,528	827,329	1,441,496	1,462,528	1,546,892	84,364	6%	
Total Special Education Expenditures		23,729,073	24,600,485	13,694,352	23,297,853	24,600,485	24,867,546	267,061	1%	
Career and Technical Education Programs										
Salaries										
Agriculture Teachers	1310-112	447,435	451,166	316,645	474,968	451,166	526,700	75,534	17%	
Family & Consumer Science Teachers	1340-112	67,401	69,999	39,878	68,362	69,999	69,388	(611)	-1%	
Trade and Industry Program Teachers	1350-112	59,765	60,964	35,071	60,122	60,964	61,024	60	0%	
Business and Administration Teachers	1360-112	221,935	226,769	131,597	225,595	226,769	228,979	2,210	1%	
Health Science Program Teachers	1370-112	16,710	25,000	-	-	25,000	-	(25,000)	--	
Other Career and Tech. Ed. Teachers	1390-112	189,131	135,540	172,920	296,434	135,540	300,880	165,340	122%	
Substitute Teachers	1300-123	-	9,500	-	-	9,500	9,500	-	--	
Other Substitute/Temporary Employees	1300-120	20,393	21,503	22,540	38,640	21,503	41,220	19,717	92%	
Purchased Professional and Technical Serv.	1300-300	41,111	35,137	36,569	54,853	35,137	54,853	19,716	56%	
Tuition	1300-564	219,850	250,000	126,825	250,000	250,000	200,000	(50,000)	-20%	
Travel Expense Reimbursement	1300-582	3,019	1,500	3,826	5,739	1,500	5,000	3,500	233%	
Other Purchased Services	1300-500	45,584	45,000	68,501	102,752	45,000	100,000	55,000	122%	
Instructional Supplies										
Technology-related Supplies	1300-615	229	1,000	452	1,000	1,000	1,000	-	0%	
Materials and Supplies	1300-610	102,626	60,000	36,694	60,000	60,000	60,000	-	0%	
Textbooks/Workbooks	1300-642	2,328	-	-	-	-	-	-	--	
Other Supplies	1300-600	29,063	25,000	22,171	33,256	25,000	27,000	2,000	8%	
Employee Benefits										
Group Insurance	1300-210	110,941	113,497	86,635	148,517	113,497	157,428	43,931	39%	
FICA	1300-220	10,183	1,333	8,121	13,922	1,333	2,556	1,223	92%	
Medicare Taxes	1300-225	14,401	14,506	9,942	17,043	14,506	17,947	3,441	24%	
Louisiana Teachers Retirement	1300-231	229,998	258,840	155,922	267,294	258,840	308,612	49,772	19%	
Louisiana School Employees Retirement	1300-233	416	-	119	204	-	-	-	--	
Unemployment Compensation	1300-250	-	-	-	-	-	-	-	--	
Workmen's Compensation	1300-260	3,273	3,814	2,604	4,463	3,814	3,154	(660)	-17%	
Health Benefits (Retirees)	1300-270	95,607	97,565	61,131	91,696	97,565	97,198	(367)	0%	
Annual Leave Severance Pay	1300-282	524	1,000	-	1,000	1,000	1,000	-	--	
Total Career and Technical Education Program Expend.		1,931,922	1,908,633	1,338,162	2,215,862	1,908,633	2,273,438	364,805	19%	
Other Instructional Programs - Elementary/Secondary										
Co-curricular Activities (Band, chorus, choir, speech, debate, etc.)										
Salaries										
Teachers	1410-112	882,326	890,558	491,786	843,063	890,558	889,123	(1,435)	0%	
Purchased Professional and Tech. Serv.	1410-300	1,792	2,000	3,527	6,047	2,000	3,500	1,500	75%	
Repairs and Maintenance Services	1410-430	1,500	4,000	-	2,000	4,000	2,000	(2,000)	-50%	
Materials and Supplies	1410-610	2,351,403	2,052,010	1,054,105	2,052,010	2,052,010	2,793,384	741,374	36%	
Other Supplies	1410-600	6,654	5,000	4,589	6,883	5,000	5,000	-	0%	
Property/Equipment	1410-730	5,180	-	4,942	-	-	-	-	--	
Employee Benefits										
Group Insurance	1410-210	112,137	115,711	62,549	107,227	115,711	113,660	(2,051)	-2%	
FICA	1410-220	0	-	-	-	-	-	-	--	
Medicare Taxes	1410-225	11,264	12,913	6,179	10,592	12,913	12,892	(21)	0%	
Louisiana Teachers Retirement	1410-231	235,578	237,579	130,701	224,059	237,579	230,972	(6,607)	-3%	
Louisiana School Employees Retirement	1410-233	69	-	70	120	-	-	-	--	
Other Retirement	1410-239	95	200	111	189	200	200	-	0%	
Workmen's Compensation	1410-260	2,997	3,396	2,869	4,918	3,396	2,265	(1,131)	-33%	
Sick Leave Severance Pay	1410-281	-	3,000	-	3,000	3,000	3,000	-	0%	
Total - Co-curricular Activities		3,610,995	3,326,367	1,761,428	3,260,109	3,326,367	4,055,997	729,630	22%	
(Continued)										

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	2018 - 2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Athletics Programs										
Salaries										
Teachers	1420-112	\$ 942,954	\$ 1,050,830	\$ 472,728	\$ 810,390	\$ 1,050,830	\$ 854,665	\$ (196,165)	-19%	
Other Substitute/Temporary Empl	1420-120	-	-	2,728	4,677	-	4,748	4,748	--	
Purchased Professional and Tech. Serv.	1420-300	3,074	-	52,037	4,000	-	4,000	4,000	--	
Other Purchased Property Services	1420-400	5,000	5,000	-	-	5,000	-	(5,000)	-100%	
Other Purchased Services	1420-500	8,400	8,400	8,400	8,400	8,400	8,400	-	--	
Materials and Supplies	1420-610	1,898,764	1,731,848	1,258,272	1,887,408	1,731,848	2,232,752	500,904	29%	
Other Supplies	1420-600	10,953	7,000	-	7,000	7,000	7,000	-	0%	
Equipment	1420-730	13,680	-	-	-	-	-	-	-	
Employee Benefits										
Group Insurance	1420-210	-	-	-	-	-	-	-	--	
FICA	1420-220	5,270	6,400	3,233	5,542	6,400	6,400	-	--	
Medicare Taxes	1420-225	13,064	15,237	6,550	11,229	15,237	12,461	(2,776)	-18%	
Louisiana Teachers Retirement	1420-231	220,597	273,872	101,176	173,445	273,872	215,513	(58,359)	-21%	
Louisiana School Employees Reti	1420-233	4,460	5,000	2,819	4,832	5,000	5,000	-	0%	
Other Retirement	1420-239	1,753	1,700	1,034	1,773	1,700	1,700	-	0%	
Workmen's Compensation	1420-260	3,467	4,007	2,082	3,570	4,007	2,190	(1,817)	-45%	
Total - Athletic Programs		3,131,436	3,109,294	1,911,060	2,922,267	3,109,294	3,354,829	245,535	8%	
Junior ROTC Program										
Salaries										
Teachers	1450-112	306,187	268,750	149,181	223,771	268,750	235,997	(32,753)	-12%	
Purchased Professional and Tech. Serv.	1450-300	3,425	3,000	2,322	3,483	3,000	3,600	600	20%	
Employee Benefits										
Group Insurance	1450-210	2,980	1,606	840	1,259	1,606	1,335	(271)	-17%	
Medicare Taxes	1450-225	7,194	3,897	2,161	3,241	3,897	3,422	(475)	-12%	
Louisiana Teachers Retirement	1450-231	128,698	71,756	39,831	59,747	71,756	61,359	(10,397)	-14%	
Workmen's Compensation	1450-260	1,549	1,025	567	850	1,025	601	(424)	-41%	
Sick Leave Severance Pay	1450-281	6,858	-	-	-	-	-	-	--	
Annual Leave Severance Pay	1450-282	6,552	-	-	-	-	-	-	#DIV/0!	
Total - Junior ROTC Programs		463,443	350,034	194,901	292,352	350,034	306,314	(43,720)	-12%	
Summer School Programs										
Salaries										
Teachers	1470-112	401,327	370,291	(12,395)	370,291	370,291	390,522	20,231	5%	
Para-professionals (Aides)	1470-115	4,672	6,591	(180)	6,591	6,591	6,690	99	2%	
Other Supplies	1470-600	21,727	-	-	22,000	-	22,000	22,000	--	
Employee Benefits										
FICA	1470-220	67	-	-	-	-	-	-	--	
Medicare Taxes	1470-225	6,150	5,465	7	5,465	5,465	5,760	295	5%	
Louisiana Teachers Retirement	1470-231	108,453	100,627	123	100,627	100,627	103,275	2,648	3%	
Louisiana School Employees Reti	1470-233	1,951	-	-	-	-	-	-	--	
Other Retirement	1470-239	830	-	-	-	-	-	-	--	
Workmen's Compensation	1470-260	1,727	1,437	2	1,437	1,437	1,012	(425)	-30%	
Total - Summer School Programs		546,904	484,411	(12,443)	506,411	484,411	529,258	44,847	9%	
Alternative School Programs										
Salaries - Teachers										
Para-professionals (Aides)	1480-115	-	-	12,729	21,821	-	23,343	-	-	
Other Purchased Services	1480-500	3,000	90,000	-	110,000	90,000	110,000	20,000	22%	
Materials and Supplies	1480-610	281	3,000	-	3,000	3,000	3,000	-	0%	
Employee Benefits										
Group Insurance	1480-210	57,566	51,548	34,947	59,909	51,548	63,503	11,955	23%	
Medicare Taxes	1480-225	5,934	5,971	3,508	6,013	5,971	6,380	409	7%	
Louisiana Teachers Retirement	1480-231	98,907	109,948	50,265	86,169	109,948	114,407	4,459	4%	
Workmen's Compensation	1480-260	1,406	1,570	973	1,668	1,570	1,121	(449)	-29%	
Health Benefits (Retirees)	1480-270	194,888	201,663	153,003	229,505	201,663	243,275	41,612	21%	
Total - Alternative School Programs		788,568	875,491	498,810	935,316	875,491	1,005,055	106,222	15%	
Other Instructional Programs										
Salaries										
Purchased Professional and Tech. Serv.	1490-300	71,488	100,000	9,878	100,000	100,000	50,000	(50,000)	-50%	
Total - Other Instructional Programs		71,488	100,000	9,878	100,000	100,000	50,000	(50,000)	-50%	
Total Other Instructional Program Expenditures		8,612,834	8,245,597	4,363,634	8,016,454	8,245,597	9,301,452	1,032,513	13%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	2018 - 2019				2019 - 2020 Budget	Change 2019 to 2020 Budget			
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
Special Programs											
Every Student Succeeds Act (ESSA) Programs											
Salaries											
Teachers	1510-112	\$ 1,600	\$ 6,356	\$ -	\$ 6,356	\$ 6,356	\$ 6,451	\$ 95	1%		
Para-professionals (Aides)	1510-115	6,559	9,058	41,495	71,135	9,058	76,095	67,037	740%		
Rental of Equipment (Copier)	1510-442	2,883	3,324	1,667	2,501	3,324	3,000	(324)	-10%		
Travel Expense Reimbursement	1510-582	214	-	-	-	-	-	-	--		
Materials and Supplies	1510-610	1,373	400	-	-	400	400	-	--		
Other Supplies	1510-600	297	1,000	2,936	4,404	1,000	4,000	3,000	300%		
Employee Benefits											
Group Insurance	1510-210	-	-	14,752	25,289	-	26,807	26,807	--		
FICA	1510-220	282	-	374	640	-	-	-	--		
Medicare Taxes	1510-225	124	224	593	1,017	224	1,197	973	434%		
Louisiana Teachers Retirement	1510-231	748	1,697	9,344	16,018	1,697	21,462	#####	1165%		
Unemployment Compensation	1510-250	1,170	-	-	-	-	-	-	--		
Workmen's Compensation	1510-260	29	59	172	295	59	210	151	256%		
Health Benefits (Retirees)	1510-270	115,777	117,296	82,423	123,634	117,296	131,052	13,756	12%		
Sick Leave Severance Pay	1510-281	-	-	3,777	6,475	-	4,000	4,000	--		
Total - No Child Left Behind		131,057	139,414	157,533	257,764	139,414	274,674	135,260	97%		
English Language Acquisition Group (Title III)											
Salaries											
Teachers	1520-112	132,454	134,889	80,829	138,565	134,889	146,135	11,246	8%		
Para-professionals (Aides)	1520-115	117,186	119,619	71,367	122,344	119,619	130,875	11,256	9%		
Travel Expense Reimbursement	1520-582	2,670	2,300	1,848	2,640	2,300	2,700	400	17%		
Instructional Supplies	1520-610	-	-	-	-	-	-	-	--		
Employee Benefits											
Group Insurance	1520-210	56,265	56,120	30,985	53,117	56,120	56,304	184	0%		
FICA	1520-220	-	-	-	-	-	-	-	--		
Medicare Taxes	1520-225	3,341	3,690	2,055	3,522	3,690	4,017	327	9%		
Louisiana Teachers Retirement	1520-231	66,405	67,953	40,423	69,296	67,953	72,022	4,069	6%		
Unemployment Compensation	1520-250	143	-	-	-	-	-	-	--		
Workmen's Compensation	1520-260	824	970	578	992	970	706	(264)	-27%		
Total - English Language Acquisition		379,289	385,541	228,086	390,476	385,541	412,759	27,218	7%		
Pre-Kindergarten Programs											
Salaries											
Teachers	1530-112	1,128,378	969,161	538,757	923,584	969,161	1,181,909	212,748	22%		
Para-professionals (Aides)	1530-115	331,325	254,997	142,840	244,869	254,997	349,696	94,699	37%		
Other Substitute/Temporary Empl	1530-120	1,976	1,117	-	-	1,117	-	(1,117)	-100%		
Sabbatical Leave	1530-140	22,657	-	(22,869)	-	-	-	-	--		
Purchased Prof. and Tech. Services	1530-300	42,741	75,000	48,240	72,360	75,000	70,000	(5,000)	-7%		
Rental of Equipment (Copier)	1530-442	3,355	3,500	1,960	2,940	3,500	3,000	(500)	-14%		
Travel Expense Reimbursement	1530-582	39,170	13,000	6,758	10,137	13,000	10,000	(3,000)	-23%		
Other Purchased Services	1530-500	21,800	20,000	15,642	23,463	20,000	20,000	-	--		
Technology-Related Supplies	1530-615	9,141	5,000	-	5,000	5,000	5,000	-	0%		
Materials and Supplies	1530-610	58,776	40,000	42,130	63,196	40,000	50,000	10,000	25%		
Other Supplies	1530-600	15	-	1,577	3,000	-	3,000	3,000	--		
Textbooks	1530-642	167,639	-	4,927	50,000	-	50,000	50,000	--		
Miscellaneous	1530-800	5,902	-	(5,608)	-	-	-	-	--		
Employee Benefits											
Group Insurance	1530-210	349,097	208,176	138,371	237,207	208,176	251,440	43,264	21%		
FICA	1530-220	33	69	-	-	69	-	(69)	-100%		
Medicare Taxes	1530-225	16,530	17,766	8,828	15,134	17,766	22,208	4,442	25%		
Louisiana Teachers Retirement	1530-231	318,802	326,700	171,006	293,153	326,700	398,067	71,367	22%		
Louisiana School Emp. Retiremer	1530-233	25	150	8	15	150	150	-	0%		
Workmen's Compensation	1530-260	3,487	4,672	2,424	4,156	4,672	3,902	(770)	-16%		
Sick Leave Severance Pay	1530-281	14,586	5,000	-	-	5,000	5,000	-	0%		
Total - Pre-Kindergarten Programs		2,535,431	1,944,308	1,094,994	1,948,215	1,944,308	2,423,373	479,065	25%		
Total Special Program Expenditures		3,045,777	2,469,263	1,480,612	2,596,454	2,469,263	3,110,806	641,543	26%		
TOTAL INSTRUCTION EXPENDITURES		149,026,938	144,141,311	84,511,079	146,482,992	144,141,311	155,297,876	11,133,222	8%		

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	2018 - 2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
SUPPORT SERVICES PROGRAMS										
Pupil Support Services										
Attendance and Social Work Services										
Salaries										
Supervisors	2111-111	\$ 93,664	\$ 94,975	\$ 62,822	\$ 94,233	\$ 94,975	\$ 100,492	\$ 5,517	6%	
Clerical/Secretarial	2110-114	20,373	24,807	17,411	26,117	24,807	27,509	2,702	11%	
Other	2110-100	113,665	115,257	76,659	114,988	115,257	122,713	7,456	6%	
Purchased Professional and Technical Service	2110-300	25	-	-	-	-	-	-	--	
Rental of Equipment (Copier)	2110-442	7,500	3,000	1,497	2,245	3,000	3,000	-	0%	
Travel Expense Reimbursement	2110-582	10,225	8,000	7,955	11,933	8,000	12,000	4,000	50%	
Materials and Supplies	2110-610	16,114	15,000	4,555	15,000	15,000	15,000	-	0%	
Other Supplies	2110-600	1,305	500	621	932	500	1,000	500	100%	
Employee Benefits										
Group Insurance	2110-210	38,663	39,855	27,487	41,230	39,855	43,704	3,849	10%	
Medicare Taxes	2110-225	3,135	3,408	2,155	3,233	3,408	3,635	227	7%	
Louisiana Teachers Retirement	2110-231	60,569	62,755	41,882	62,823	62,755	65,186	2,431	4%	
Workmen's Compensation	2110-260	755	896	597	896	896	639	(257)	-29%	
Annual Leave Severance Pay	2110-282	631	-	-	-	-	-	-	--	
Total - Attendance and Social Work Services		366,624	368,453	243,642	373,630	368,453	394,878	26,425	7%	
Guidance Services										
Salaries										
Guidance Counselors	2122-113	2,644,210	2,705,756	1,595,912	2,735,849	2,705,756	2,955,887	250,131	9%	
Clerical/Secretarial	2120-114	47,095	47,492	13,661	23,418	47,492	24,769	(22,723)	-48%	
Materials and Supplies	2120-610	-	500	-	500	500	500	-	0%	
Employee Benefits										
Group Insurance	2120-210	377,659	389,548	225,681	386,882	389,548	410,095	20,547	5%	
FICA	2120-220	9	-	-	-	-	-	-	--	
Medicare Taxes	2120-225	36,926	39,922	22,033	37,771	39,922	43,220	3,298	8%	
Louisiana Teachers Retirement	2120-231	630,514	711,117	380,320	651,977	711,117	750,971	39,854	6%	
Louisiana School Employees' Retirement	2120-233	318	-	129	221	-	-	-	--	
Other Retirement	2120-239	23,655	24,000	13,450	23,058	24,000	24,000	-	0%	
Workmen's Compensation	2120-260	8,981	10,498	5,905	10,124	10,498	7,594	(2,904)	-28%	
Health Benefits (Retirees)	2120-270	613,080	634,395	446,089	669,133	634,395	709,281	74,886	12%	
Sick Leave Severance Pay	2120-281	5,963	-	-	-	-	-	-	--	
Total - Guidance Services		4,388,410	4,563,228	2,703,180	4,538,932	4,563,228	4,926,316	363,088	8%	
(Continued)										
Health Services										
Salaries										
Supervisors	2131-111	57,962	58,784	34,158	58,556	58,784	61,434	2,650	5%	
Nurses	2134-118	778,339	777,473	462,374	792,641	777,473	850,531	73,058	9%	
Clerical/Secretarial	2130-114	17,282	-	-	-	-	-	-	#DIV/0!	
Purchased Professional and Tech. Services	2130-300	103,084	100,000	119,426	179,138	100,000	180,000	80,000	80%	
Rental of Equipment (Copier)	2130-442	2,578	2,556	1,513	2,270	2,556	2,556	-	0%	
Travel Expense Reimbursement	2130-582	15,611	13,000	7,079	10,113	13,000	13,000	-	0%	
Other Purchased Services	2130-500	500	-	-	-	-	-	-	--	
Materials and Supplies	2130-610	55,488	35,000	11,010	35,000	35,000	35,000	-	0%	
Other Supplies	2130-600	75	-	-	-	-	-	-	--	
All Other Equipment	2130-730	11,756	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	2130-210	149,537	148,713	86,288	147,923	148,713	156,798	8,085	5%	
FICA	2130-220	-	-	92	157	-	-	-	--	
Medicare Taxes	2130-225	11,209	12,126	6,531	11,196	12,126	13,223	1,097	9%	
Louisiana Teachers Retirement	2130-231	216,634	213,281	128,712	220,649	213,281	227,111	13,830	6%	
Other Retirement	2130-239	9,761	10,000	5,774	9,898	10,000	10,000	-	0%	
Workmen's Compensation	2130-260	2,816	3,188	1,887	3,234	3,188	2,324	(864)	-27%	
Total - Health Services		1,432,635	1,374,121	864,843	1,470,775	1,374,121	1,551,977	177,856	13%	
Educational Assessments										
Salaries										
Psychologists	2143-113	541,402	552,729	320,394	549,247	552,729	579,992	27,263	5%	
Educational Diagnosticians	2145-113	653,215	667,103	364,262	624,450	667,103	659,405	(7,698)	-1%	
Other Therapists, Counselors, Soc. Wor	2140-113	329,087	341,876	196,342	336,587	341,876	355,428	13,552	4%	
Sabbatical Leave	2140-140	-	-	7,353	12,606	-	12,000	-	--	
Employee Benefits										
Group Insurance	2140-210	170,941	173,735	109,001	186,859	173,735	198,070	24,335	14%	
Medicare Taxes	2140-225	19,857	22,645	12,113	20,766	22,645	23,125	480	2%	
Louisiana Teachers Retirement	2140-231	388,620	416,976	239,436	410,462	416,976	414,654	(2,322)	-1%	
Workmen's Compensation	2140-260	5,142	5,954	3,376	5,787	5,954	4,063	(1,891)	-32%	
Sick Leave Severance Pay	2140-281	34,559	7,500	-	7,500	7,500	7,500	-	0%	
Total - Educational Assessments		2,142,824	2,188,518	1,252,279	2,154,263	2,188,518	2,254,238	53,720	3%	
(Continued)										

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	2018 - 2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Speech Pathology and Audiology Services										
Salaries										
Supervisors	2151-111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Speech Therapists	2152-113	2,234,158	2,297,757	1,316,279	2,256,479	2,297,757	2,382,789	85,032	4%	
Educ. Interpr./Sign Language Interpr.	2154-119	23,418	24,064	13,213	22,651	24,064	23,991	(73)	0%	
Purchased Professional and Tech. Services	2150-300	50,721	50,000	17,217	24,596	50,000	25,000	(25,000)	--	
Employee Benefits										
Group Insurance	2150-210	347,400	359,336	222,595	381,591	359,336	404,487	45,151	13%	
Medicare Taxes	2150-225	30,030	33,666	17,870	30,635	33,666	34,898	1,232	4%	
Louisiana Teachers Retirement	2150-231	532,319	619,926	326,711	560,076	619,926	625,763	5,837	1%	
Workmen's Compensation	2150-260	7,568	8,853	5,052	8,661	8,853	6,132	(2,721)	-31%	
Sick Leave Severance Pay	2150-281	36,106	18,000	-	18,000	18,000	18,000	-	0%	
Total - Speech Pathology and Audiology Services		3,261,722	3,411,602	1,918,938	3,302,689	3,411,602	3,521,060	109,458	3%	
Occupational Therapy and Related Services										
Salaries										
Occupational Therapists	2161-113	271,113	274,534	159,641	273,670	274,534	288,989	14,455	5%	
Physical Therapists	2166-113	106,755	108,250	63,032	108,055	108,250	114,112	5,862	5%	
Purchased Professional and Technical Serv.	2160-300	49,234	80,000	33,934	50,901	80,000	50,000	(30,000)	-38%	
Employee Benefits										
Group Insurance	2160-210	48,340	50,210	28,457	48,784	50,210	51,711	1,501	3%	
Medicare Taxes	2160-225	5,194	5,550	3,049	5,227	5,550	5,845	295	5%	
Louisiana Teachers Retirement	2160-231	100,513	102,203	59,454	101,921	102,203	104,806	2,603	3%	
Workmen's Compensation	2160-260	1,247	1,765	846	1,450	1,765	1,154	(611)	-35%	
Total - Occupational Therapy and Related Services		582,397	622,512	348,413	590,007	622,512	616,617	(5,895)	-1%	
Other Pupil Support										
Salaries										
Other Supervisors	2190-111	74,384	86,200	49,589	85,010	86,200	88,285	2,085	2%	
Other Clerical/Secretarial	2190-114	22,973	23,295	13,561	23,248	23,295	24,597	1,302	6%	
Other Salaries	2190-100	42,170	42,760	24,950	42,771	42,760	45,413	2,653	6%	
Purchased Professional and Technical Svcs.	2190-300	148,469	120,000	12,765	120,000	120,000	120,000	-	0%	
Travel Expense Reimbursement	2190-582	5,523	5,500	1,731	2,473	5,500	5,000	(500)	-9%	
Other Purchased Services	2190-500	9,689	-	-	-	-	-	-	--	
Technology-Related Supplies	2190-615	1,176	-	205	1,000	-	1,000	1,000	--	
Materials and Supplies	2190-610	37,093	20,000	11,749	20,000	20,000	20,000	-	0%	
Employee Benefits										
Group Insurance	2190-210	27,694	29,649	17,010	29,160	29,649	30,910	1,261	4%	
Medicare Taxes	2190-225	1,839	2,208	1,154	1,978	2,208	2,295	87	4%	
Louisiana Teachers Retirement	2190-231	37,114	40,652	23,523	40,325	40,652	41,157	505	1%	
Workmen's Compensation	2190-260	461	581	335	574	581	403	(178)	-31%	
Total - Other Pupil Support		408,585	370,845	156,571	366,538	370,845	379,060	8,215	2%	
Total Pupil Support Services		12,583,197	12,899,279	7,487,864	12,796,834	12,899,279	13,644,146	732,867	6%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	2018 - 2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Instructional Staff Services										
Improvement of Instructional Services										
Regular Programs										
Salaries										
Directors/Supervisors	2211-111	\$ 1,042,729	\$ 1,048,170	\$ 695,660	\$ 1,043,489	\$ 1,048,170	\$ 1,151,674	\$ 103,504	10%	
Clerical/Secretarial	2211-114	89,056	83,648	68,010	71,472	83,648	98,682	15,034	18%	
Other	2211-100	4,955	-	20,133	-	-	-	-	--	
Purch. Professional and Technical Svcs	2211-300	535	3,000	19,800	19,800	3,000	19,800	16,800	560%	
Rental of Equipment (Copier)	2211-442	23,988	20,000	24,167	36,250	20,000	24,000	4,000	20%	
Travel Expense Reimbursement	2211-582	64,762	40,000	54,366	81,549	40,000	55,000	15,000	38%	
Other Purchased Services	2211-500	84,000	88,000	241	88,000	88,000	88,000	-	0%	
Technology-related Supplies	2211-615	-	100,000	1,044	50,000	100,000	50,000	(50,000)	--	
Materials and Supplies	2211-610	5,130	5,000	25,381	38,071	5,000	25,000	20,000	400%	
Other Supplies	2211-600	303	3,000	18,534	27,801	3,000	20,000	17,000	567%	
Employee Benefits										
Group Insurance	2211-210	139,861	153,086	108,388	162,583	153,086	172,338	19,252	13%	
Medicare Taxes	2211-225	14,639	16,411	9,784	14,675	16,411	18,130	1,719	10%	
Louisiana Teachers Retirement	2211-231	302,462	302,196	200,092	300,139	302,196	325,093	22,897	8%	
Workmen's Compensation	2211-260	3,811	4,315	2,988	4,482	4,315	3,186	(1,129)	-26%	
Health Benefits (Retirees)	2211-270	309,066	319,812	292,687	439,030	319,812	521,884	202,072	63%	
Sick Leave Severance Pay	2211-281	17,010	10,000	-	-	10,000	10,000	-	0%	
Annual Leave Severance Pay	2211-282	15,265	5,000	1,820	5,000	5,000	5,000	-	0%	
Special Education Programs										
Salaries										
Directors/Supervisors	2212-111	155,312	157,486	56,539	84,808	157,486	169,041	11,555	7%	
Clerical/Secretarial	2212-114	36,506	37,533	22,014	37,737	37,533	39,304	1,771	5%	
Other	2212-100	382,277	424,810	186,161	319,133	424,810	400,011	(24,799)	-6%	
Travel Expense Reimbursement	2212-582	1,664	2,500	-	2,500	2,500	2,500	-	--	
Employee Benefits										
Group Insurance	2212-210	84,290	78,530	42,292	63,438	78,530	67,244	(11,286)	-14%	
Medicare Taxes	2212-225	6,945	8,988	3,533	5,299	8,988	8,821	(167)	-2%	
Louisiana Teachers Retirement	2212-231	140,669	165,495	71,780	107,669	165,495	158,172	(7,323)	-4%	
Workmen's Compensation	2212-260	2,027	2,363	1,033	1,550	2,363	1,550	(813)	-34%	
Sick Leave Severance Pay	2212-281	32,247	-	-	-	-	-	-	--	
Annual Leave Severance Pay	2212-282	7,793	-	-	-	-	-	-	--	
Other Special Programs										
Salaries										
Directors/Supervisors	2214-111	10,263	5,000	2,541	5,000	5,000	5,000	-	0%	
Clerical/Secretarial	2214-114	25,891	20,510	15,416	26,428	20,510	27,824	7,314	36%	
Other	2214-100	28,811	29,214	17,462	29,935	29,214	31,384	2,170	7%	
Purch. Professional and Technical Svcs	2214-300	-	-	-	-	-	-	-	--	
Travel Expense Reimbursement	2214-582	340	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	2214-210	15,938	17,124	8,852	15,175	17,124	16,085	(1,039)	-6%	
Medicare Taxes	2214-225	844	794	468	802	794	931	137	17%	
Louisiana Teachers Retirement	2214-231	17,068	14,612	9,457	16,212	14,612	16,694	2,082	14%	
Workmen's Compensation	2214-260	214	209	135	231	209	164	(45)	-22%	
Sick Leave Severance Pay	2214-281	-	-	-	-	-	-	-	--	
Annual Leave Severance Pay	2214-282	-	-	-	-	-	-	-	--	
Career and Technical Education Programs										
Salaries										
Directors/Supervisors	2215-111	92,246	96,731	57,677	86,515	96,731	92,659	(4,072)	-4%	
Travel Expense Reimbursement	2215-582	3,464	2,000	1,900	2,850	2,000	3,000	1,000	--	
Employee Benefits										
Group Insurance	2215-210	6,906	7,142	4,670	7,005	7,142	7,425	283	4%	
Louisiana Teachers Retirement	2215-231	24,537	25,827	15,400	23,100	25,827	24,091	(1,736)	-7%	
Workmen's Compensation	2215-260	304	369	219	329	369	236	(133)	-36%	
Total - Improvement of Instructional Services		3,194,132	3,298,875	2,060,641	3,218,057	3,298,875	3,659,923	361,048	11%	
Instruction and Curriculum Development Services										
Salaries										
Specialists	2220-113	804,030	827,949	479,448	821,910	827,949	910,239	82,290	10%	
Purchased Professional and Technical Service	2220-300	50	-	50	50	-	50	50	--	
Rental of Equipment (Copier)	2220-442	119,978	124,000	70,012	105,018	124,000	105,000	(19,000)	-15%	
Travel Expense Reimbursement	2220-582	5,387	8,000	-	-	8,000	8,000	-	0%	
Other Purchased Services	2220-500	-	-	-	-	-	-	-	--	
Materials and Supplies	2220-610	44,328	20,000	7,342	11,013	20,000	15,000	(5,000)	-25%	
Other Supplies	2220-600	582	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	2220-210	115,171	118,690	73,383	125,800	118,690	133,348	14,658	12%	
Medicare Taxes	2220-225	10,088	12,005	5,992	10,272	12,005	13,198	1,193	10%	
Louisiana Teachers Retirement	2220-231	204,906	221,062	118,610	203,331	221,062	236,662	15,600	7%	
Workmen's Compensation	2220-260	2,654	3,157	1,822	3,123	3,157	2,319	(838)	-27%	
Total - Instruction and Curriculum Development		1,307,175	1,334,863	756,659	1,280,518	1,334,863	1,423,817	88,954	7%	

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	2018 - 2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
(Continued)										
Instructional Staff Training Services										
Regular Education										
Salaries										
Staff Instructors	2231-112	\$ 1,205,950	\$ 1,405,337	\$ 943,702	\$ 1,617,775	\$ 1,405,337	\$ 1,700,888	\$ 295,551	21%	
Other Salaries	2231-100	420	-	-	-	-	-	-	--	
Stipend Pay	2231-150	-	11,000	-	11,000	11,000	11,000	-	0%	
Purchased Professional and Technical S	2231-300	3,911	50,000	53,000	53,000	50,000	50,000	-	0%	
Travel Expense Reimbursement	2231-582	17,840	3,000	6,676	9,537	3,000	12,000	9,000	300%	
Other Purchased Services	2231-500	50,000	55,000	-	50,000	55,000	55,000	-	--	
Materials and Supplies	2231-610	4,326	7,000	2,798	4,198	7,000	7,000	-	0%	
Other Supplies	2231-600	7,285	5,000	5,223	7,835	5,000	6,000	1,000	20%	
Employee Benefits										
Group Insurance	2231-210	154,415	172,174	130,826	224,272	172,174	237,729	65,555	38%	
Medicare Taxes	2231-225	16,152	20,537	12,809	21,958	20,537	24,822	4,285	21%	
Louisiana Teachers Retirement	2231-231	319,205	378,162	241,156	413,410	378,162	445,091	66,929	18%	
Educational Reimbursement	2231-240	405,795	275,000	419,717	450,000	275,000	300,000	25,000	9%	
Workmen's Compensation	2231-260	3,906	5,400	3,586	6,147	5,400	4,362	(1,038)	-19%	
Special Education										
Salaries										
Staff Instructors	2232-112	57,461	66,060	86,162	147,707	66,060	153,922	87,862	133%	
Employee Benefits										
Group Insurance	2232-210	-	-	676	1,159	-	1,229	1,229	--	
Medicare Taxes	2232-225	817	958	1,233	2,113	958	2,232	1,274	133%	
Louisiana Teachers Retirement	2232-231	15,285	17,638	23,005	39,438	17,638	40,020	22,382	127%	
Workmen's Compensation	2232-260	190	252	327	561	252	392	140	56%	
Other Special Programs (ESSA, etc.)										
Staff Instructors	2234-112	64,940	86,962	124,994	214,275	86,962	221,489	134,527	155%	
Travel Expense Reimbursement	2234-582	-	500	-	-	500	500	-	0%	
Employee Benefits										
Group Insurance	2234-210	6,408	10,739	6,516	11,170	10,739	11,841	1,102	10%	
Medicare Taxes	2234-225	1,000	1,261	1,695	2,906	1,261	3,212	1,951	155%	
Louisiana Teachers Retirement	2234-231	18,107	23,219	32,446	55,621	23,219	57,587	34,368	148%	
Workmen's Compensation	2234-260	251	332	470	806	332	564	232	70%	
Career and Technical Education										
Salaries										
Staff Instructors	2235-100	-	-	(751)	(751)	-	-	-	--	
Employee Benefits										
Group Insurance	2235-210	-	-	-	-	-	-	-	--	
Medicare Taxes	2235-225	-	-	40	40	-	-	-	--	
Louisiana Teachers Retirement	2235-231	-	-	734	734	-	-	-	--	
Workmen's Compensation	2235-260	-	-	10	10	-	-	-	--	
Total - Instructional Staff Training Services		2,353,667	2,595,531	2,097,052	3,344,924	2,595,531	3,346,879	751,348	29%	
Library/Media Services										
Salaries										
Head Librarian/Librarian - School Site	2252-112	1,649,517	1,726,278	975,937	1,673,035	1,726,278	1,815,131	88,853	5%	
Library Aide	2252-115	412,793	420,199	226,047	387,509	420,199	414,529	(5,670)	-1%	
Sabbatical Leave	2252-140	19,216	-	-	-	-	-	-	--	
Other Purchased Services	2252-500	84,871	95,000	4,255	95,000	95,000	95,000	-	0%	
Books and Periodicals	2252-640	136,408	112,000	124,725	136,000	112,000	130,600	18,600	17%	
Miscellaneous	2252-800	12,150	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	2250-210	386,579	411,316	216,571	371,264	411,316	393,540	(17,776)	-4%	
Medicare Taxes	2250-225	26,164	31,124	15,694	26,904	31,124	32,330	1,206	4%	
Louisiana Teachers Retirement	2250-231	541,276	573,110	318,431	545,882	573,110	579,712	6,602	1%	
Workmen's Compensation	2250-260	6,882	8,184	4,621	7,922	8,184	5,681	(2,503)	-31%	
Sick Leave Severance Pay	2250-281	3,873	-	14,008	20,000	-	5,000	5,000	--	
Total - Library/Media Services		3,279,729	3,377,211	1,900,289	3,263,516	3,377,211	3,471,522	94,311	3%	
Total Instructional Staff Services		10,134,702	10,606,480	6,814,642	11,107,016	10,606,480	11,902,141	1,295,661	12%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	2018 - 2019				2019 - 2020 Budget	Change 2019 to 2020 Budget			
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
General Administration											
Board of Education Services											
Salaries											
Board Members	2311-111	\$ 106,800	\$ 106,800	\$ 71,206	\$ 106,800	\$ 106,800	\$ 106,800	\$ -	0%		
Purchased Professional and Technical Services											
Assessor's Fees	2310-311	-	-	-	-	-	-	-	--		
Pension Accumulation Fund	2310-313	1,871,094	1,967,500	2,023,324	2,023,324	1,967,500	2,100,335	132,835	7%		
Sales Tax Collection Fees	2310-314	552,384	580,141	391,009	586,514	580,141	604,109	23,968	4%		
Election Fees	2310-316	-	6,000	5,256	20,000	6,000	6,000	-	0%		
Legal Services	2310-332	175,595	175,000	127,338	191,006	175,000	190,000	15,000	9%		
Audit Services	2310-333	189,860	190,000	190,685	200,000	190,000	200,000	10,000	5%		
Other	2310-300	5,530	9,000	29,719	40,000	9,000	20,000	11,000	122%		
Insurance											
Liability Insurance	2310-521	620,770	600,193	407,064	610,596	600,193	637,853	37,660	6%		
Errors and Omissions	2310-524	16,645	17,987	11,485	17,228	17,987	18,279	292	2%		
Faithful Performance	2310-525	2,401	2,348	1,518	2,348	2,348	2,371	23	1%		
Communications (phone/internet/post)	2310-530	17,435	20,000	-	20,000	20,000	20,000	-	--		
Advertising/Public Notices/Board Minutes	2310-540	3,967	8,500	1,345	2,018	8,500	8,500	-	0%		
Travel											
Travel Expense Reimbursement	2310-582	27,145	40,000	10,878	40,000	40,000	40,000	-	0%		
Other Purchased Services	2310-500	-	-	-	-	-	-	-	--		
Technology-related Supplies	2310-615	27,555	-	-	-	-	-	-	--		
Materials and Supplies	2310-610	309	2,000	820	1,230	2,000	2,000	-	--		
Other Supplies	2310-600	43	3,000	-	3,000	3,000	3,000	-	0%		
Dues and Fees	2310-810	26,072	75,000	75,130	75,130	75,000	75,130	130	0%		
Miscellaneous	2310-800	243	500	-	500	500	500	-	0%		
Employee Benefits											
Group Insurance	2310-210	61,595	63,029	40,490	60,734	63,029	64,378	1,349	2%		
FICA	2310-220	5,365	6,622	3,497	5,246	6,622	6,622	(0)	--		
Medicare Taxes	2310-225	1,255	1,549	818	1,227	1,549	1,549	(0)	0%		
Workmen's Compensation	2310-260	352	407	271	406	407	272	(135)	-33%		
Total - Board of Education Services		3,712,416	3,875,576	3,391,853	4,007,307	3,875,576	4,107,698	232,122	6%		
Executive Administrative Services											
Salaries											
Superintendent	2321-111	190,550	196,267	130,844	196,267	196,267	204,155	7,888	4%		
Clerical/Secretarial - Superintendent	2321-114	79,936	78,056	55,205	82,808	78,056	85,050	6,994	9%		
Assistant Superintendents	2324-111	105,457	104,729	70,684	104,729	104,729	160,524	55,795	53%		
Clerical/Secretarial - Asst. Supt.	2324-114	25,452	30,542	-	30,542	30,542	32,000	1,458	--		
Purchased Professional and Tech. Services	2320-300	25	8,000	-	8,000	8,000	8,000	-	0%		
Rental of Equipment (Copier)	2320-442	-	26,704	-	26,704	26,704	26,704	-	0%		
Communications (phone/internet/postage)	2320-530	1,500	1,000	1,000	1,000	1,000	1,000	-	--		
Travel											
Mileage Allowance	2320-581	16,800	16,800	11,200	16,800	16,800	24,000	7,200	43%		
Travel Expense Reimbursement	2320-582	22,707	25,000	7,993	25,000	25,000	45,000	20,000	80%		
Other Purchased Services	2320-500	57	-	-	-	-	-	-	#DIV/0!		
Technology-Related Supplies	2320-615	-	1,500	1,020	1,500	1,500	1,500	-	0%		
Materials and Supplies	2320-610	43,514	20,000	28,652	42,978	20,000	45,000	25,000	125%		
Other Supplies	2320-600	10,496	8,000	5,703	8,554	8,000	10,000	2,000	25%		
Miscellaneous	2320-800	2,964	4,000	3,663	5,495	4,000	4,000	-	0%		
Employee Benefits											
Group Insurance	2320-210	44,689	36,997	24,396	36,594	36,997	38,790	1,793	5%		
Medicare Taxes	2320-225	6,507	5,939	4,232	6,348	5,939	6,985	1,046	18%		
Louisiana Teachers Retirement	2320-231	49,218	56,958	27,986	41,979	56,958	72,169	15,211	27%		
Workmen's Compensation	2320-260	1,548	1,562	1,151	1,727	1,562	1,227	(335)	-21%		
Health Benefits (Retirees)	2320-270	30,446	31,069	25,320	37,980	31,069	40,259	9,190	30%		
Annual Leave Severance Pay	2320-282	-	-	-	-	-	-	-	--		
Other Employee Benefits	2320-290	50,686	52,403	34,935	52,403	52,403	53,080	677	1%		
Total - Executive Administration Services		682,550	705,526	433,987	727,410	705,526	859,444	153,918	22%		
Total General Administration		4,394,966	4,581,102	3,825,840	4,734,717	4,581,102	4,967,142	386,040	8%		

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	2018 - 2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
School Administration										
Salaries										
Principals	2410-111	\$ 2,577,956	\$ 2,531,312	\$ 1,935,988	\$ 2,903,982	\$ 2,531,312	\$ 3,147,900	\$ 616,588	24%	
Assistant Principals	2420-111	2,837,075	2,914,720	1,615,018	2,768,602	2,914,720	2,959,863	45,143	2%	
Other School Administrators	2400-111	66,469	81,161	121,596	182,395	81,161	193,131	111,970	138%	
Clerical/Secretarial	2400-114	1,980,119	2,000,477	1,185,767	2,032,743	2,000,477	##### #	252,446	13%	
Other Regular Salaries	2400-110	-	-	12,125	-	-	-	-	--	
Substitute/Temporary Employees	2400-120	94,567	114,700	60,310	103,388	114,700	108,939	(5,761)	-5%	
Sabbatical Leave	2400-140	-	-	42,489	63,734	-	-	-	--	
Purchased Professional and Technical Services	2400-300	82,603	65,000	68,095	102,143	65,000	85,000	20,000	31%	
Communications (phone, internet, postage)	2400-530	75,466	85,000	58,011	87,017	85,000	85,000	-	0%	
Travel Expense Reimbursement	2400-582	68,178	87,000	18,786	87,000	87,000	87,000	-	0%	
Technology-related Supplies	2400-615	7,048	30,000	-	-	30,000	10,000	(20,000)	-67%	
Materials and Supplies	2400-610	3,160,623	3,089,128	1,612,462	2,418,694	3,089,128	3,501,546	412,418	13%	
Other Supplies	2400-600	98,174	50,000	5,320	7,980	50,000	25,000	(25,000)	-50%	
Dues and Fees (Southern Association, etc.)	2400-810	25,200	25,200	25,200	25,200	25,200	34,800	9,600	38%	
Employee Benefits										
Group Insurance	2400-210	1,393,900	1,484,998	888,490	1,523,125	1,484,998	1,614,513	129,515	9%	
FICA	2400-220	5,247	7,111	3,894	6,675	7,111	6,754	(357)	-5%	
Medicare Taxes	2400-225	99,734	110,814	66,433	113,885	110,814	125,610	14,796	13%	
Louisiana Teachers Retirement	2400-231	1,908,162	2,000,389	1,219,927	2,091,303	2,000,389	2,214,492	214,103	11%	
Other Retirement	2400-239	9,030	9,500	5,144	8,819	9,500	9,500	-	0%	
Unemployment Compensation	2400-250	81	-	-	-	-	-	-	--	
Workmen's Compensation	2400-260	30,554	29,139	16,345	28,020	29,139	22,072	(7,067)	-24%	
Health Benefits (Retirees)	2400-270	715,842	730,503	462,197	693,296	730,503	734,894	4,391	1%	
Sick Leave Severance Pay	2400-281	22,707	32,000	51,776	88,758	32,000	30,000	(2,000)	-6%	
Annual Leave Severance Pay	2400-282	12,245	10,000	5,489	15,000	10,000	10,000	-	0%	
Total School Administration		15,270,979	15,488,152	9,480,861	15,351,757	15,488,152	17,258,935	1,770,783	11%	
Business Services										
Fiscal Services										
Salaries										
Business Official	2510-111	93,346	93,915	62,610	93,915	93,915	97,622	3,707	4%	
Clerical/Secretarial	2510-114	138,987	139,293	93,291	139,937	139,293	149,573	10,280	7%	
Accountant/Auditor	2510-118	410,636	425,552	270,633	405,950	425,552	426,039	487	0%	
Other	2510-100	3,812	-	9,461	9,461	-	-	-	--	
Technical Services (Bank Charges)	2510-340	91,225	125,000	76,413	125,000	125,000	125,000	-	0%	
Purchased Professional and Tech. Services	2510-300	18,464	18,000	3,312	18,000	18,000	18,000	-	0%	
Repairs and Maintenance Services	2510-430	17,197	20,000	-	20,000	20,000	10,000	(10,000)	-50%	
Rental of Equipment (Copier)	2510-442	9,319	10,000	12,285	18,427	10,000	18,500	8,500	85%	
Communications (phone/internet/postage)	2510-530	255,701	235,000	126,317	235,000	235,000	235,000	-	0%	
Advertising and Public Notices	2510-540	187	3,000	2,092	3,000	3,000	3,000	-	0%	
Travel Expense Reimbursement	2510-582	21,933	21,000	9,437	15,000	21,000	15,000	(6,000)	-29%	
Other Purchased Services	2510-500	4,450	-	3,700	5,550	-	5,550	5,550	--	
Technology-related Supplies	2510-615	1,549	7,500	8,746	8,746	7,500	7,500	-	0%	
Materials and Supplies	2510-610	16,239	15,000	2,635	10,000	15,000	10,000	(5,000)	-33%	
Other Supplies	2510-600	3,957	1,500	9,015	9,015	1,500	3,000	1,500	100%	
Miscellaneous Expenditures	2510-800	1,430	1,700	1,660	1,700	1,700	1,700	-	0%	
Employee Benefits										
Group Insurance	2510-210	85,909	90,575	60,550	90,826	90,575	96,275	5,700	6%	
FICA	2510-220	-	-	-	-	-	-	-	--	
Medicare Taxes	2510-225	9,117	9,552	5,871	8,807	9,552	9,762	210	2%	
Louisiana Teachers Retirement	2510-231	147,042	147,889	94,312	141,468	147,889	130,041	(17,848)	-12%	
Other Retirement	2510-239	25,721	28,000	28,573	42,859	28,000	45,000	17,000	--	
Unemployment Compensation	2510-250	105	-	-	-	-	-	-	--	
Workmen's Compensation	2510-260	2,194	2,512	1,627	2,440	2,512	1,715	(797)	-32%	
Health Benefits (Retirees)	2510-270	95,227	97,177	60,811	91,217	97,177	96,690	(487)	-1%	
Sick Leave Severance Pay	2510-281	13,097	-	-	-	-	-	-	--	
Annual Leave Severance Pay	2510-282	6,756	5,000	-	5,357	5,000	5,000	-	--	
Total - Fiscal Services		1,473,600	1,497,165	943,351	1,501,674	1,497,165	1,509,968	12,803	1%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	2018 - 2019				2019 - 2020 Budget	Change 2019 to 2020 Budget			
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
Purchasing Services											
Salaries											
Purchasing Agent	2520-111	\$ 92,776	\$ 93,346	\$ 62,231	\$ 93,346	\$ 93,346	\$ 98,192	\$ 4,846	5%		
Clerical/Secretarial	2520-114	25,138	25,490	13,889	20,834	25,490	26,872	1,382	5%		
Other	2520-100	70,207	71,229	47,081	70,622	71,229	75,681	4,452	6%		
Purchased Professional and Technical Serv.	2520-300	25	-	-	-	-	-	-	--		
Rental of Equipment (Copier)	2520-442	3,979	4,256	2,065	3,098	4,256	4,256	-	0%		
Communications (phone/internet/postage)	2520-530	-	-	100	-	-	150	150	--		
Advertising and Public Notices	2520-540	3,794	2,500	1,721	2,581	2,500	2,500	-	0%		
Travel Expense Reimbursement	2520-582	1,945	2,000	637	955	2,000	2,000	-	0%		
Technology-related Supplies	2520-615	456	500	4,848	6,000	500	1,000	500	100%		
Materials and Supplies	2520-610	5,142	12,000	10,196	12,000	12,000	12,000	-	0%		
Other Supplies	2520-600	9,076	-	3,990	6,000	-	6,000	6,000	--		
Employee Benefits											
Group Insurance	2520-210	32,584	33,551	20,953	31,430	33,551	33,315	(236)	-1%		
Medicare Taxes	2520-225	2,551	2,756	1,692	2,538	2,756	2,911	155	6%		
Louisiana Teachers Retirement	2520-231	25,362	50,747	30,051	45,076	50,747	52,194	1,447	3%		
Workmen's Compensation	2520-260	621	725	471	706	725	511	(214)	-29%		
Annual Leave Severance Pay	2520-282	-	-	689	1,034	-	1,000	1,000	--		
Total - Purchasing Services		273,655	299,100	200,613	296,219	299,100	318,583	19,483	7%		
Warehousing and Distributing Services											
Salaries											
Supervisor	2530-111	45,589	45,870	30,203	45,304	45,870	48,558	2,688	6%		
Clerical/Secretarial	2530-114	35,045	30,351	36,709	55,063	30,351	31,806	1,455	5%		
Other	2530-100	68,798	68,827	68,808	103,212	68,827	107,761	38,934	57%		
Purchased Professional and Tech. Services	2530-300	25,792	36,452	8,594	12,890	36,452	36,452	-	--		
Repairs and Maintenance Services	2530-430	1,417	2,000	3,450	5,175	2,000	5,000	3,000	150%		
Rental of Equipment and Vehicles	2530-442	-	2,000	-	2,000	2,000	2,000	-	0%		
Travel Expense Reimbursement	2530-582	-	-	-	-	-	-	-	--		
Materials and Supplies	2530-610	18,913	50,000	10,385	15,577	50,000	50,000	-	0%		
Technology-Related Supplies	2530-615	116,564	-	-	-	-	-	-	--		
Other Supplies (Fuel)	2530-600	80,266	110,000	15,249	22,874	110,000	110,000	-	0%		
Property/Equipment	2530-730	29,845	-	-	-	-	-	-	--		
Employee Benefits											
Group Insurance	2530-210	43,481	50,716	37,872	56,808	50,716	60,216	9,500	19%		
FICA	2530-220	17	-	-	-	-	-	-	--		
Medicare Taxes	2530-225	2,073	2,103	1,928	2,893	2,103	2,728	625	30%		
Louisiana Teachers Retirement	2530-231	9,322	20,351	9,801	14,702	20,351	20,895	544	3%		
Louisiana School Employees Retirement	2530-233	31,517	19,272	27,683	41,525	19,272	31,682	12,410	64%		
Workers Compensation	2530-260	3,897	3,881	3,099	4,649	3,881	908	(2,973)	-77%		
Sick Leave Severance Pay	2530-281	-	-	5,253	10,506	-	-	-	--		
Annual Leave Severance Pay	2530-282	4,306	-	2,211	2,211	-	2,000	2,000	--		
Total - Warehousing and Distributing Services		516,842	441,823	261,245	395,389	441,823	510,006	68,183	15%		
Printing, Publishing and Duplicating Services											
Purchased Professional and Technical Service	2540-300	134,857	137,000	72,061	108,091	137,000	137,000	-	0%		
Rental of Equipment (Copiers)	2540-442	108,940	125,000	58,400	87,600	125,000	125,000	-	0%		
Printing and Binding	2540-550	685	5,000	25,383	38,075	5,000	5,000	-	0%		
Materials and Supplies	2540-610	9,916	15,000	6,758	10,136	15,000	15,000	-	0%		
Total - Printing, Publishing and Duplicating		254,398	282,000	162,601	243,901	282,000	282,000	-	0%		
Total Business Services		2,518,495	2,520,088	1,567,810	2,437,184	2,520,088	2,620,556	100,468	4%		

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	2018 - 2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Operation and Maintenance of Plant Services										
Salaries										
Supervisors	2610-111	\$ 527,238	\$ 535,900	\$ 353,800	\$ 530,700	\$ 535,900	\$ 563,506	\$ 27,606	5%	
Clerical/Secretarial	2610-114	32,864	33,324	21,909	32,864	33,324	34,357	1,033	3%	
Custodians / Building Maintenance	2620-116	3,343,599	3,395,156	2,129,951	3,194,927	3,395,156	3,439,851	44,695	1%	
School Safety/Security Staff/Crossing Guards	2660-100	-	1,000	-	-	1,000	1,000	-	0%	
Skilled Craftsmen	2690-117	983,104	1,021,759	658,351	987,526	1,021,759	1,070,339	48,580	5%	
Substitute/Temporary Employees	2690-120	30,044	40,000	16,645	24,968	40,000	42,600	2,600	7%	
Other	2690-100	74,897	75,728	48,849	73,274	75,728	106,068	30,340	40%	
Operation and Maintenance of Buildings										
Purchased Professional/Technical Services	2620-300	396,030	450,000	212,895	450,000	450,000	450,000	-	0%	
Purchased Property Services										
Water/Sewer	2620-411	359,575	300,000	253,595	380,393	300,000	400,000	100,000	33%	
Disposal Services	2620-421	231,295	225,000	142,376	213,564	225,000	231,750	6,750	3%	
Custodial Services	2620-423	693,794	450,000	382,273	573,409	450,000	700,000	250,000	56%	
Repairs and Maintenance Services	2620-430	3,921,204	3,800,000	3,039,034	3,800,000	3,800,000	3,800,000	-	0%	
Rental/Leasing Land and Buildings	2620-441	1,151,035	1,151,788	934,663	1,401,995	1,151,788	1,401,995	250,207	22%	
Rental of Equipment and Vehicles	2620-442	494,820	350,000	259,360	389,040	350,000	350,000	-	0%	
Other	2620-400	1,290	5,000	387	581	5,000	5,000	-	0%	
Other Purchased Services										
Property Insurance	2620-522	1,610,459	1,558,311	1,128,661	1,692,991	1,558,311	1,970,066	411,755	26%	
Communications	2620-530	518,177	505,414	300,852	451,279	505,414	505,414	-	0%	
Travel Expense Reimbursement	2620-582	21,433	20,000	6,702	10,053	20,000	20,000	-	0%	
Other Purchased Services	2620-500	142,036	140,000	90,104	135,156	140,000	140,000	-	0%	
Supplies										
Materials and Supplies	2620-610	1,853,456	2,700,000	1,416,103	2,124,155	2,700,000	2,700,000	-	0%	
Technology-related Supplies	2620-615	-	-	-	-	-	-	-	--	
Natural Gas	2620-621	396,486	390,000	329,226	493,840	390,000	550,000	160,000	41%	
Electricity	2620-622	3,461,168	3,550,000	2,367,674	3,551,511	3,550,000	3,650,000	100,000	3%	
Other Supplies	2620-600	6,300	10,000	8,245	12,367	10,000	20,000	10,000	100%	
Property/Equipment	2620-730	148,339	-	-	-	-	-	-	--	
Miscellaneous	2620-800	130	500	8	500	500	500	-	0%	
Care and Upkeep of Grounds										
Lawn Care	2630-424	573,696	500,000	413,545	620,318	500,000	650,000	150,000	30%	
Other Purchased Property Services	2630-400	26,776	10,000	6,098	9,146	10,000	12,000	2,000	20%	
Supplies	2630-600	325,837	250,000	221,315	331,972	250,000	350,000	100,000	40%	
Equipment	2630-730	15,608	25,000	136,800	136,800	25,000	25,000	-	--	
Care and Upkeep of Equipment										
Repairs and Maintenance Services	2640-430	17,337	25,000	39,215	58,822	25,000	40,000	15,000	60%	
Rental of Equipment and Vehicles	2640-442	21,397	25,000	7,948	11,922	25,000	20,000	(5,000)	-20%	
Materials and Supplies	2640-600	-	-	168	252	-	300	300		
Vehicle Operation and Maintenance										
Repairs and Maintenance Services	2650-430	19,693	10,000	15,296	22,944	10,000	20,000	10,000	100%	
Fuel	2650-626	48,224	50,000	21,899	32,849	50,000	50,000	-	0%	
Supplies	2650-600	298	500	341	512	500	500	-	--	
Equipment	2650-730	-	-	27,947	27,947	-	-	-	--	
Safety and Security										
Purchased Professional/Technical Services	2660-300	289,950	300,000	92,752	139,128	300,000	200,000	(100,000)	-33%	
Other Purchased Property Services	2660-400	419,919	530,000	221,399	332,099	530,000	500,000	(30,000)	-6%	
Other Purchased Services	2660-500	13,676	-	-	-	-	-	-	--	
Equipment	2660-730	10,361	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	2690-210	1,200,995	1,225,327	775,408	1,163,113	1,225,327	1,232,899	7,572	1%	
FICA	2690-220	3,506	2,480	1,811	2,717	2,480	2,641	161	6%	
Medicare Taxes	2690-225	67,592	73,992	43,558	65,337	73,992	76,237	2,245	3%	
Louisiana Teachers Retirement	2690-231	9,346	8,898	6,350	9,525	8,898	8,933	35	0%	
Louisiana School Employees Retirement	2690-233	1,365,408	1,393,705	853,024	1,279,535	1,393,705	1,508,313	114,608	8%	
Other Retirement	2690-239	14,309	15,000	10,884	16,326	15,000	16,000	1,000	7%	
Unemployment Compensation	2690-250	9,118	2,000	6,081	9,121	2,000	9,000	7,000	350%	
Workmen's Compensation	2690-260	119,904	173,783	88,568	132,851	173,783	177,116	3,333	2%	
Health Benefits (Retirees)	2690-270	541,588	552,680	329,590	494,385	552,680	524,048	(28,632)	-5%	
Sick Leave Severance Pay	2690-281	32,739	25,000	12,610	18,915	25,000	22,880	(2,120)	-8%	
Annual Leave Severance Pay	2690-282	10,423	10,000	7,690	11,534	10,000	15,600	5,600	56%	
Total Operation and Maintenance of Plant Services		25,556,471	25,917,245	17,441,960	25,453,162	25,917,245	27,613,914	1,696,669	7%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	2018 - 2019				2019 - 2020 Budget	Change 2019 to		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		2020 Budget		
								Amount	%	
Student Transportation Services										
Supervision of Student Transportation										
Salaries										
Supervisors	2710-111	\$ 135,809	\$ 137,712	\$ 91,311	\$136,967	\$ 137,712	\$ 143,022	\$ 5,310	4%	
Clerical/Secretarial	2710-114	54,197	52,676	35,097	52,645	52,676	56,729	4,053	8%	
Other	2710-100	50,309	51,013	33,900	50,850	51,013	53,613	2,600	5%	
Purchased Professional/Technical Services	2710-300	6,495	10,000	7,085	10,628	10,000	12,000	2,000	20%	
Travel Reimbursement Expenses	2710-582	4,965	2,500	1,254	2,500	2,500	3,000	500	20%	
Other Purchased Services	2710-500	33,148	32,000	31,667	47,500	32,000	250,000	218,000	681%	
Technology-related Supplies	2710-615	-	2,000	508	2,000	2,000	3,000	1,000	50%	
Materials and Supplies	2710-610	14,259	5,000	5,020	7,530	5,000	8,500	3,500	70%	
Other Supplies	2710-600	4,118	5,000	6,997	10,496	5,000	11,000	6,000	120%	
Employee Benefits										
Group Insurance	2710-210	52,241	53,558	33,558	50,337	53,558	53,357	(201)	0%	
Medicare Taxes	2710-225	1,826	3,500	1,259	1,888	3,500	3,674	174	5%	
Louisiana Teachers Retirement	2710-231	51,569	50,833	34,430	51,645	50,833	51,935	1,102	2%	
Louisiana School Employees Retirement	2710-233	12,080	14,284	-	-	14,284	15,762	1,478	10%	
Workmen's Compensation	2710-260	1,847	920	1,570	2,355	920	646	(274)	-30%	
Annual Leave Severance Pay	2710-282	-	-	1,048	1,048	-	-	-	--	
Total - Supervision of Student Transportation		422,863	420,996	284,704	428,389	420,996	666,237	245,241	58%	
Regular Transportation Services										
Salaries										
Aide/Attendant/Monitor	2720-115	9,530	-	8,520	14,605	-	15,666	15,666	--	
Bus Driver	2720-116	3,842,505	3,948,000	2,291,494	3,928,275	3,948,000	4,223,596	275,596	7%	
Bus Mechanics	2720-117	169,621	171,996	113,795	170,693	171,996	177,253	5,257	3%	
Substitute Drivers	2720-124	285,661	250,000	218,330	311,899	250,000	350,000	100,000	40%	
Purchased Professional & Technical Services	2720-300	3,000	3,000	-	-	3,000	-	(3,000)	-100%	
Repairs and Maintenance Services	2720-430	498,767	350,000	404,181	606,272	350,000	600,000	250,000	71%	
Rental of Equipment and Vehicles	2720-442	311,726	155,000	215,311	322,967	155,000	340,000	185,000	119%	
Payments in Lieu of Transportation	2720-513	3,004	3,000	449	3,000	3,000	3,000	-	0%	
Fleet Insurance	2720-523	671,516	607,909	400,651	600,976	607,909	654,846	46,937	8%	
Other Purchased Services	2720-500	-	-	570	570	-	-	-	--	
Technology-Related Supplies	2720-615	-	6,000	-	3,000	6,000	100,000	94,000	1567%	
Materials and Supplies	2720-610	522,245	350,000	371,772	557,657	350,000	560,000	210,000	60%	
Fuel	2720-626	752,059	700,000	555,041	792,916	700,000	850,000	150,000	21%	
Other Supplies	2720-600	1,601	2,000	-	2,000	2,000	2,000	-	--	
Property/Equipment	2720-730	11,390	360,000	30,085	360,000	360,000	300,000	(60,000)	--	
Miscellaneous	2720-800	4,374	599	-	599	599	599	-	0%	
Employee Benefits										
Group Insurance	2720-210	1,489,394	1,569,156	879,920	1,508,433	1,569,156	1,598,939	29,783	2%	
FICA	2720-220	14,990	15,500	11,703	20,062	15,500	21,700	6,200	40%	
Medicare Taxes	2720-225	54,864	63,365	33,727	57,818	63,365	69,114	5,749	9%	
Louisiana Teachers Retirement	2720-231	29,022	25,000	21,970	37,663	25,000	38,000	13,000	52%	
Louisiana School Employees Retirement	2720-233	1,044,848	1,153,599	635,503	1,089,434	1,153,599	1,260,456	106,857	9%	
Unemployment Compensation	2720-250	2,336	-	2,244	3,847	-	4,000	4,000	--	
Workmen's Compensation	2720-260	186,955	224,897	108,290	185,639	224,897	35,867	(189,030)	-84%	
Health Benefits (Retirees)	2720-270	405,330	413,632	301,041	451,562	413,632	478,656	65,024	16%	
Sick Leave Severance Pay	2720-281	24,629	25,000	13,609	25,000	25,000	25,000	-	0%	
Total - Regular Transportation		10,339,366	10,397,653	6,618,204	11,054,886	10,397,653	11,708,693	1,311,040	13%	
Special Needs Transportation Services										
Salaries										
Bus Aides	2730-115	509,352	502,991	294,944	505,619	502,991	542,361	39,370	8%	
Bus Drivers	2730-116	429,698	532,105	228,559	532,105	532,105	566,690	34,585	6%	
Substitute Drivers	2730-124	10,304	10,000	21,755	37,295	10,000	45,000	35,000	350%	
Repairs and Maintenance	2730-430	-	45,500	325	45,500	45,500	45,500	-	0%	
Materials and Supplies	2730-610	-	-	-	-	-	52,000	52,000	--	
Fuel	2730-626	101,843	100,000	7,537	100,000	100,000	100,000	-	0%	
All Other Equipment (Inc. Veh/Buses)	2730-730	-	-	-	-	-	200,000	200,000	--	
Employee Benefits										
Group Insurance	2730-210	299,658	321,869	153,910	263,846	321,869	279,676	(42,193)	-13%	
FICA	2730-220	4,757	620	4,123	7,068	620	2,790	2,170	350%	
Medicare Taxes	2730-225	12,825	15,154	7,212	12,364	15,154	16,734	1,580	10%	
Louisiana Teachers Retirement	2730-231	5,571	6,000	6,141	10,528	6,000	10,528	4,528	75%	
Louisiana School Employees Retirement	2730-233	225,324	276,370	119,128	204,219	276,370	288,353	11,983	4%	
Unemployment Compensation	2730-250	0	500	2	3	500	500	-	0%	
Workmen's Compensation	2730-260	45,375	54,521	20,517	35,172	54,521	7,534	(46,987)	-86%	
Sick Leave Severance Pay	2730-281	8,023	5,000	3,562	6,106	5,000	6,000	1,000	20%	
Total - Special Needs Transportation		1,652,729	1,870,630	867,716	1,759,827	1,870,630	2,163,666	293,036	16%	
Total Student Transportation Services		12,414,959	12,689,279	7,770,624	13,243,102	12,689,279	14,538,595	1,849,316	15%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	2018 - 2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Central Services										
Information Services										
Salaries										
Other	2820-100	\$ 73,459	\$ 137,082	\$ 77,020	\$ 115,530	\$ 137,082	\$ 140,143	\$ 3,061	2%	
Purchased Professional/Technical Services	2820-300	69,584	69,187	46,454	69,681	69,187	69,681	494	1%	
Advertising and Public Notices	2820-540	616	1,000	3,168	4,752	1,000	5,000	4,000	400%	
Travel Expense Reimbursement	2820-582	3,447	2,500	1,960	2,940	2,500	9,000	6,500	260%	
Other Purchased Services	2820-500	-	-	7,315	7,315	-	7,315	7,315	--	
Materials and Supplies	2820-610	2,094	1,500	2,613	3,919	1,500	3,919	2,419	161%	
Other Supplies	2820-600	-	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	2820-210	10,381	20,089	10,035	15,053	20,089	15,956	(4,133)	-21%	
FICA	2820-220	77	-	288	433	-	930	930	--	
Medicare Taxes	2820-225	1,003	1,988	1,067	1,600	1,988	2,032	44	2%	
Louisiana Teachers Retirement	2820-231	19,211	36,601	19,322	28,983	36,601	36,437	(164)	0%	
Workmen's Compensation	2820-260	244	523	293	439	523	357	(166)	-32%	
Total - Information Services		180,115	270,470	169,535	250,645	270,470	290,770	20,300	8%	
Personnel (Human Resources) Services										
Salaries										
Directors	2831-111	187,773	190,403	125,960	157,635	190,403	94,776	(95,627)	-50%	
Other Personnel Services Supervisors	2830-111	39,201	81,393	53,883	80,824	81,393	86,239	4,846	--	
Clerical/Secretarial	2830-114	172,448	168,409	130,167	195,251	168,409	207,657	39,248	23%	
Degreed Professional	2830-118	180,559	186,755	112,340	168,510	186,755	204,733	17,978	10%	
Purchased Professional/Technical Services										
Fingerprinting and Background Check	2830-339	35,419	50,000	987	1,481	50,000	50,000	-	0%	
Other Purchased Professional & Tech. S	2830-300	139,917	97,000	141,580	212,370	97,000	130,000	33,000	34%	
Other Purchased Property Services (Copier)	2830-400	113,017	113,500	72,402	108,603	113,500	113,500	-	0%	
Advertising and Public Notices	2830-540	1,536	1,000	-	1,000	1,000	1,000	-	0%	
Travel Expense Reimbursement	2830-582	31,233	21,000	20,536	30,805	21,000	30,000	9,000	43%	
Other Purchased Services	2830-500	66,184	60,000	38,723	58,084	60,000	60,000	-	0%	
Technology-related Supplies	2830-615	-	1,000	-	1,000	1,000	1,000	-	0%	
Materials and Supplies	2830-610	23,504	17,000	25,450	38,174	17,000	35,000	18,000	106%	
Other Supplies	2830-600	2,521	-	149	1,000	-	2,521	2,521	--	
Miscellaneous	2830-800	1,500	1,000	1,396	1,500	1,000	1,500	500	50%	
Employee Benefits										
Group Insurance	2830-210	99,186	106,620	66,495	99,742	106,620	105,727	(893)	-1%	
Medicare Taxes	2830-225	7,738	9,091	5,741	8,612	9,091	8,604	(487)	-5%	
Louisiana Teachers Retirement	2830-231	149,465	167,398	107,783	161,674	167,398	154,285	(13,113)	-8%	
Other Retirement	2830-239	7,279	6,000	6,868	10,303	6,000	10,000	4,000	67%	
Unemployment Compensation	2830-250	74	-	-	-	-	-	-	--	
Workmen's Compensation	2830-260	1,919	2,390	1,610	2,414	2,390	1,512	(878)	-37%	
Annual Leave Severance Pay	2830-282	-	2,000	2,034	3,051	2,000	2,000	-	0%	
Total - Personnel (Human Resources) Services		1,260,471	1,281,959	914,103	1,342,033	1,281,959	1,300,055	18,096	1%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	2018 - 2019				2019 - 2020 Budget	Change 2019 to 2020 Budget			
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
Administrative Technical (Data Proc.) Services											
Salaries											
Supervisors	2840-111	\$ 95,622	\$ 277,960	\$ 133,367	\$ 200,050	\$ 277,960	\$ 215,312	\$ (62,648)	-23%		
System Analysts	2842-118	409,120	408,610	276,449	414,673	408,610	442,893	34,283	8%		
Application Programmers	2843-118	72,761	71,139	38,492	57,738	71,139	74,206	3,067	4%		
Computer Operators	2844-118	79,811	80,928	53,589	80,384	80,928	85,590	4,662	6%		
Clerical/Secretarial	2840-114	47,079	54,146	17,042	25,563	54,146	59,460	5,314	10%		
Other	2840-100	487,425	384,511	315,664	473,496	384,511	494,599	110,088	29%		
Professional Development	2847-340	26,683	-	6,000	6,000	-	6,000	6,000	--		
Purchased Professional and Tech. Services	2840-340	678,869	800,000	407,299	610,949	800,000	600,000	(200,000)	-25%		
Other Purchased Professional and Tech. Svcs	2840-300	-	-	-	-	-	-	-	--		
Repairs and Maintenance Services	2840-430	101,917	131,875	22,680	34,020	131,875	131,875	-	0%		
Rental of Equipment	2840-442	3,483	4,000	2,114	3,170	4,000	4,000	-	0%		
Communications	2840-530	165,958	500,000	35,218	500,000	500,000	450,000	(50,000)	-10%		
Travel Expense Reimbursement	2840-582	24,318	25,000	22,931	34,396	25,000	35,000	10,000	40%		
Other Purchased Services	2840-500	-	32,000	-	-	32,000	32,000	-	0%		
Technology-related Supplies	2840-615	384,617	400,000	207,760	400,000	400,000	400,000	-	0%		
Materials and Supplies	2840-610	12,908	10,000	9,406	14,109	10,000	14,109	4,109	41%		
Other Supplies	2840-600	6,756	8,500	3,310	4,965	8,500	8,500	-	0%		
Property/Equipment											
Technology-related Hardware	2840-734	557,039	500,000	13,331	500,000	500,000	500,000	-	0%		
Other Equipment	2840-730	201,514	-	-	-	-	-	-	--		
Miscellaneous	2840-800	-	-	-	-	-	-	-	--		
Employee Benefits											
Group Insurance	2840-210	166,942	181,012	109,068	163,603	181,012	173,419	(7,593)	-4%		
FICA	2840-220	8,727	10,000	8,025	12,037	10,000	12,037	2,037	20%		
Medicare Taxes	2840-225	16,553	18,521	11,641	17,461	18,521	19,895	1,374	7%		
Louisiana Teachers Retirement	2840-231	269,360	341,037	181,592	272,388	341,037	356,736	15,699	5%		
Unemployment Compensation	2840-250	-	1,500	-	-	1,500	1,500	-	0%		
Workmen's Compensation	2840-260	3,965	4,870	3,186	4,779	4,870	3,496	(1,374)	-28%		
Health Benefits (Retirees)	2840-270	95,151	97,100	91,782	137,673	97,100	145,933	48,833	50%		
Annual Leave Severance Pay	2840-282	10,120	-	-	5,000	-	5,000	5,000	--		
Total - Administrative Technical Services		3,926,697	4,342,709	1,969,947	3,972,456	4,342,709	4,271,560	(71,149)	-2%		
Total Central Services		5,367,283	5,895,138	3,053,585	5,565,134	5,895,138	5,862,385	(32,753)	-1%		
TOTAL SUPPORT SERVICE EXPENDITURES		88,241,052	90,596,763	57,443,186	90,688,904	90,596,763	98,407,815	7,799,052	9%		
FOOD SERVICE OPERATIONS											
Salaries											
Service Workers	3100-116	3,047	-	-	-	-	-	-	#DIV/0!		
Purchased Professional/Technical Services	3100-300	133,307	-	-	-	-	-	-	#DIV/0!		
Purchased Property Services											
Repairs and Maintenance Services	3100-430	51,122	-	-	-	-	-	-	#DIV/0!		
Renting Land and Buildings	3100-441	36,144	-	-	-	-	-	-	#DIV/0!		
Rental of Equipment and Vehicles	3100-442	3,025	-	-	-	-	-	-	#DIV/0!		
Other Purchased Services	3100-500	48,005	-	-	-	-	-	-	#DIV/0!		
Supplies											
Materials and Supplies	3100-610	16,244	-	-	-	-	-	-	#DIV/0!		
Purchased Food	3100-631	4,830	-	-	-	-	-	-	#DIV/0!		
Other Supplies	3100-600	77,897	-	-	-	-	-	-	#DIV/0!		
Employee Benefits											
Medicare Taxes	3100-225	44	-	-	-	-	-	-	#DIV/0!		
Louisiana Teachers Retirement	3100-231	810	-	-	-	-	-	-	#DIV/0!		
Unemployment Compensation	3100-250	7,520	-	-	-	-	-	-	#DIV/0!		
Workmen's Compensation	3100-260	79	-	-	-	-	-	-	#DIV/0!		
TOTAL FOOD SERVICE OPERATIONS		382,075	-	-	-	-	-	-	#DIV/0!		
(Continued)											

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	Original Budget	2018 - 2019 Actual July - Feb.	Projected Actual	Amended Budget	2019 - 2020 Budget	Change 2019 to 2020 Budget Amount %		
FACILITY ACQUISITION AND CONSTRUCTION SERVICES										
Salaries										
Administrator	4500-111	\$ 96,191	\$ 97,538	\$ 64,507	\$ 96,761	\$ 97,538	\$ 99,330	\$ 1,792	2%	
Clerical/Secretarial	4500-114	32,563	33,019	21,709	32,563	33,019	36,491	3,472	11%	
Other	4500-110	150,668	150,727	104,224	156,336	150,727	164,681	13,954	9%	
Temporary Employees	4500-120	13,592	18,500	8,457	12,685	18,500	18,500	-	0%	
Architect/Engineering Services	4300-334	193,260	338,125	123,658	185,486	338,125	346,125	8,000	2%	
Other Purchased Prof. and Tech. Services	4900-300	3,425	5,000	1,805	2,708	5,000	4,000	(1,000)	-20%	
Building Improvements-Renovate/Remodel	4600-450	1,389,896	2,705,000	773,845	1,160,767	2,705,000	1,769,000	(936,000)	-35%	
Building Acquisition and Construction	4500-450	104,865	-	-	-	-	-	-	--	
Other Purchased Services	4900-400	10	-	522	782	-	-	-	--	
Travel Expense Reimbursement	4500-582	11,105	11,000	7,431	11,146	11,000	11,000	-	0%	
All Other Purchased Services	4900-500	361	1,000	-	-	1,000	1,000	-	0%	
Technology-related Supplies	4900-615	250	5,000	-	-	5,000	3,000	(2,000)	-40%	
Materials and Supplies	4900-610	6,366	6,000	4,735	7,102	6,000	7,000	1,000	17%	
Other Supplies	4900-600	1,338	-	549	824	-	1,000	1,000	--	
Land Improvements	4200-710	433,083	500,000	322,674	500,000	500,000	500,000	-	0%	
Equipment	4900-730	43,247	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	4900-210	40,527	42,267	25,817	38,725	42,267	41,049	(1,218)	-3%	
FICA	4900-220	843	1,147	524	786	1,147	1,147	-	0%	
Medicare Taxes	4900-225	3,587	4,347	2,450	3,675	4,347	4,626	279	6%	
Louisiana Teachers Retirement	4900-231	60,369	59,103	41,411	62,117	59,103	62,131	3,028	5%	
Louisiana School Employees Retirement	4900-233	14,482	16,000	9,878	14,817	16,000	16,000	-	0%	
Workmen's Compensation	4900-260	2,487	1,143	2,095	3,142	1,143	813	(330)	-29%	
Health Benefits (Retirees)	4900-270	25,724	26,062	17,354	26,030	26,062	27,626	1,564	6%	
Annual Leave Severance Pay	4900-282	545	-	-	-	-	-	-	--	
TOTAL FACILITY ACQ. AND CONSTRUCTION EXPEND.		2,628,784	4,020,978	1,533,643	2,316,453	4,020,978	3,114,518	(906,460)	-23%	
DEBT SERVICE										
Legal Services	5100-332	850	-	875	875	-	-	-	--	
Banking Services	5100-340	8,075	7,000	5,600	7,000	7,000	7,000	-	0%	
Purchased Professional and Technical Serv.	5100-300	-	-	31,900	47,850	-	50,000	50,000	--	
Other Purchased Services	5100-500	-	-	-	-	-	-	-	--	
Miscellaneous Expenditures	5100-800	-	-	-	-	-	-	-	--	
TOTAL DEBT SERVICE		8,925	7,000	38,375	55,725	7,000	57,000	50,000	714%	
TOTAL EXPENDITURES		240,287,774	238,766,052	143,526,284	239,544,074	238,766,052	256,877,209	18,075,814	0	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(5,186,537)	(1,194,604)	34,357,888	544,108	(1,194,604)	404,955	1,634,902	-134%	
OTHER FINANCING SOURCES AND USES										
Other Financing Sources										
Transfers of Indirect Cost	5210-000	676,992	800,000	-	800,000	800,000	800,000	-	0%	
Transfers In	5220-000	-	3,043,125	-	3,043,125	3,043,125	1,000,000	(2,043,125)	--	
Proceeds-Disposal of Property	5300-000	82,500	-	68,285	68,285	-	-	-	--	
Total Other Financing Sources		759,492	3,843,125	68,285	3,911,410	3,843,125	1,800,000	(2,043,125)	-53%	
Other Financing Uses										
Transfers Out	5200-932	(13,106,054)	(1,650,000)	-	(6,400,000)	(1,650,000)	(1,150,000)	500,000	-30%	
Local Revenue Transfers-Charter Schools	5300-940	(849,228)	(990,567)	-	(990,567)	(990,567)	(1,040,640)	(50,073)	5%	
Total Other Financing Uses		(13,955,282)	(2,640,567)	-	(7,390,567)	(2,640,567)	(2,190,640)	449,927	-17%	
NET OTHER FINANCING SOURCES (USES)		(13,195,790)	1,202,558	68,285	(3,479,157)	1,202,558	(390,640)	(1,593,198)	-132%	
FUND BALANCES										
NET CHANGE IN FUND BALANCE		(18,382,327)	7,954	34,426,173	(2,935,049)	7,954	14,315	41,704	80%	
Balance at Beginning of Year		69,541,631	51,159,304	51,159,304	51,159,304	51,159,304	48,224,255			
BALANCE AT END OF YEAR		\$ 51,159,304	\$51,167,258	\$ 85,585,478	\$48,224,255	\$51,167,258	\$ 48,238,571			

(Concluded)

**ASCENSION PARISH SCHOOL BOARD
2016 BOND CONSTRUCTION FUND (FUND 92)
SUMMARY BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	Budget	2018-2019 Actual July-Feb	Projected Actual	2019-2020 Budget	Change 2019 to 2020 Budget	
							Amount	%
REVENUES								
Earnings on Investments	0000-1510	\$ 174,465	\$ 10,000	\$ 819,679	\$ 1,229,518	\$ 1,000,000	\$ 990,000	9900%
EXPENDITURES								
Facility Acquisition and Construction								
Architect/Engineering Services	4300-334	2,686,479	2,018,450	1,469,744	2,541,228	2,236,000	217,550	11%
Other Purchased Professional & Tech. Services	4900-300	511,473	340,000	297,389	504,213	232,500	(107,500)	--
Building Improvements	4600-450	2,217,448	4,757,000	4,187,733	7,541,280	6,465,000	1,708,000	36%
Building Acquisition and Construction	4500-450	13,065	45,824,550	7,068,690	17,880,811	57,010,000	11,185,450	24%
Land Improvements	4200-710	-	2,000,000	455,191	455,191	-	(2,000,000)	--
Total Facility Acquisition and Construction Services		5,428,465	54,940,000	13,478,746	28,922,723	65,943,500	11,003,500	20%
Debt Service								
Legal Services	5100-332	-	100,000	74,608	74,608	60,000	(40,000)	--
Purchased Professional and Technical Serv.	5100-300	-	200,000	152,000	152,000	120,000	(80,000)	--
Miscellaneous Expenditures	5100-800	-	5,000	29,515	29,515	30,000	25,000	--
Total Debt Service		-	305,000	256,122	256,122	210,000	(95,000)	--
TOTAL EXPENDITURES		5,428,465	55,245,000	13,734,868	29,178,845	66,153,500	10,908,500	20%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(5,254,000)	(55,235,000)	(12,915,190)	(27,949,327)	(65,153,500)	(9,918,500)	18%
OTHER SOURCES OF FUNDS								
Bond Proceeds	5110-000	-	60,000,000	60,000,000	60,000,000	40,000,000	(20,000,000)	--
Premium on Bonds Sold	5120-000	-	-	1,831,774	1,831,774	-	-	--
Transfers In	5220-000	-	-	-	-	-	-	--
Total Other Financing Sources		-	60,000,000	61,831,774	61,831,774	40,000,000	(20,000,000)	--
Other Financing Uses								
Transfers Out	5200-932	-	-	-	-	-	-	--
Total Other Financing Uses		-	-	-	-	-	-	--
NET OTHER FINANCING SOURCES (USES)		-	60,000,000	61,831,774	61,831,774	40,000,000	(20,000,000)	--
NET CHANGE IN FUND BALANCE		(5,254,000)	4,765,000	48,916,585	33,882,447	(25,153,500)	(29,918,500)	-628%
Fund Balance, Beginning of Year		20,857,435	15,603,436	15,603,436	15,603,436	49,485,883		
FUND BALANCE, END OF YEAR		\$ 15,603,436	\$ 20,368,436	\$ 64,520,020	\$ 49,485,883	\$ 24,332,383		

**ASCENSION PARISH SCHOOL BOARD
SPECIAL REVENUE FUNDS
SUMMARY BUDGET 2019-2020**

	2017-2018	Original	Actual	Projected	Amended	2019- 2020	Change 2019 to	
	Actual	Budget	July - Feb.	Actual	Budget	Budget	2020 Budget	
							Amount	%
REVENUES								
Contributions and Donations	\$ 155,000	\$ -	\$ 170	\$ 170	\$ 170	\$ -	(170) --	
Earnings on Investments	619	750	1,092	1,093	1,093	-	(1,093)	-100%
FEMA Disaster Relief	17,686,234	10,964,135	4,955,765	11,678,644	11,600,000	5,290,000	(6,310,000)	-54%
Income from Meals	2,004,791	2,010,000	1,525,110	2,503,137	2,503,137	2,190,000	(313,137)	-13%
Minimum Foundation Program	139,352	124,000	80,000	124,000	124,000	140,000	16,000	13%
Other Revenues	-	-	100,000	100,000	100,000	-	(100,000)	-100%
Restricted Federal Grants-in-Aid	20,143,930	20,154,797	11,085,328	23,835,797	23,835,797	19,732,878	(4,102,919)	-17%
Value of USDA Commodities	573,623	754,267	641,014	771,925	771,925	766,026	(5,899)	-1%
TOTAL REVENUES	40,703,550	34,007,949	18,388,479	39,014,766	38,936,122	28,118,904	(10,817,218)	-28%
EXPENDITURES								
Regular Programs	1,775,617	2,333,858	202,513	1,174,154	2,787,200	555,613	(2,231,587)	-80%
Special Education Programs	1,521,310	2,175,662	920,789	2,876,713	2,876,713	839,658	(2,037,055)	-71%
Career and Technical Education Programs	309,760	336,191	179,689	320,412	300,648	369,900	69,252	23%
Other Instructional Programs	297,700	456,000	190,186	260,798	456,000	230,000	(226,000)	-50%
Special Programs	4,020,766	4,164,891	2,871,678	5,555,073	5,544,099	4,138,118	(1,405,981)	-25%
Pupil Support Services	1,476,340	1,496,741	832,862	1,474,371	1,517,896	1,345,073	(172,823)	-11%
Instructional Staff Services	3,588,905	3,549,526	2,000,055	4,675,365	5,103,782	3,663,531	(1,440,251)	-28%
General Administration	-	-	-	-	-	-	-	--
School Administration	168,014	372,913	95,160	45,297	285,307	14,000	(271,307)	-95%
Business Services	2,505	7,700	1,828	7,932	7,932	10,838	2,906	37%
Operation and Maint. of Plant Services	3,897,030	1,537,594	2,216,825	2,390,934	1,540,471	64,480	(1,475,990)	-96%
Student Transportation Services	119,025	101,795	87,866	90,236	90,236	105,581	15,345	17%
Central Services	1,262,882	589,889	55,574	94,057	594,057	106,058	(487,999)	-82%
Food Service	10,328,243	12,238,963	6,905,162	11,610,045	11,984,497	12,219,063	234,566	2%
Facility Acquisition and Construction	20,896,948	8,307,835	7,871,357	10,622,975	8,307,835	4,696,484	(3,611,352)	-43%
TOTAL EXPENDITURES	49,665,046	37,669,558	24,431,542	41,198,360	41,396,673	28,358,397	(13,038,276)	-31%
EXCESS (DEFICIENCY) OF REVENUES								
OVER (UNDER) EXPENDITURES	(8,961,497)	(3,661,609)	(6,043,064)	(2,183,594)	(2,460,551)	(239,493)	2,221,058	-90%
OTHER FINANCING SOURCES (USES)								
Other Financing Sources	9,900,000	3,650,000	177,711	2,377,711	2,700,000	1,150,000	(1,550,000)	-57%
Other Financing Uses	(670,938)	(736,926)	(2,393)	(967,470)	(967,470)	(555,808)	411,662	-43%
NET OTHER FINANCING SOURCES (USES)	9,229,062	2,913,074	175,318	1,410,241	1,732,530	594,192	(1,138,338)	-66%
NET CHANGE IN FUND BALANCES								
	267,565	(748,535)	(5,867,745)	(773,353)	(728,021)	354,699	1,082,720	-149%
Fund Balances, Beginning of Year	636,555	904,120	904,120	904,120	904,120	130,767		
FUND BALANCES, END OF YEAR	\$ 904,120	\$ 155,585	\$ (4,963,625)	\$ 130,767	\$ 176,099	\$ 485,466		

**ASCENSION PARISH SCHOOL BOARD
CAPITAL AREA HUMAN SERVICES DISTRICT - GAMBLING (FUND 78)
BUDGET 2019 - 2020**

Function Object	2017-2018 Actual	Original Budget	2018-2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Actual July - Feb.	Projected Actual	Amended Budget	Amount		%		
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid	0000-4590	\$ 8,929	\$ 9,000	\$ 4,023	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0%	
<u>EXPENDITURES</u>										
Pupil Support Services										
Purchased Professional Services	2190-300	-	4,500	-	-	-	4,500	4,500	-	
Materials and Supplies	2190-610	8,929	4,500	4,023	9,000	9,000	4,500	(4,500)	-50%	
Total Pupil Support Services		8,929	9,000	4,023	9,000	9,000	9,000	-	0%	
TOTAL EXPENDITURES		8,929	9,000	4,023	9,000	9,000	9,000	-	0%	
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	--	
<u>NET CHANGE IN FUND BALANCE</u>		-	-	-	-	-	-	-	--	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

This grant is an interdisciplinary program designed for youth in the 3rd-8th grades to discourage underage gambling through improved critical thinking and problem solving. It is designed to be utilized as a standalone component for prevention programs or as an integrated component for other prevention programs.

Federal grantor: United States Department of Health and Human Development
CFDA number 93.959
Authorization: Public Health Service Act, Subpart II and III, Title XIX, Part B
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
CAPITAL AREA HUMAN SERVICES DISTRICT - OPIOID MISUSE (FUND 124)
BUDGET 2019 - 2020**

Function Object	2017-2018 Actual	2018-2019					2019 - 2020 Budget	Change 2019 to 2020 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	Amount		%		
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid	0000-4590	\$ 8,002	\$ 13,843	\$ 8,924	\$ 13,843	\$ 13,843	\$ 13,843	\$ -	0%	
<u>EXPENDITURES</u>										
<u>Pupil Support Services</u>										
Purchased Professional Services	2190-300	2,863	4,700	3,200	4,700	4,700	4,700	-	0%	
Materials and Supplies	2190-610	<u>5,139</u>	<u>9,143</u>	<u>5,724</u>	<u>9,143</u>	<u>9,143</u>	<u>9,143</u>	<u>-</u>	0%	
Total Pupil Support Services		8,002	13,843	8,924	13,843	13,843	13,843	-	0%	
TOTAL EXPENDITURES		<u>8,002</u>	<u>13,843</u>	<u>8,924</u>	<u>13,843</u>	<u>13,843</u>	<u>13,843</u>	<u>-</u>	0%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES										
		-	-	-	-	-	-	-	--	
<u>OTHER FINANCING SOURCES (USES)</u>										
Transfers of Indirect Costs	5200-933	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	--	
NET CHANGE IN FUND BALANCE		-	-	-	-	-	-	-	--	
Fund Balance, Beginning of Year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>			
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

The purpose of this program is to provide a Life Skills curriculum implementation in 5th grade schools that will work toward the reduction of addictive disorders, delinquency and school dropouts and violence for youth. The goal of the Office on Women's Health grant funded opioid misuse prevention project is to increase awareness, knowledge, and skills to prevent opioid misuse in the CAHSD region (specifically targeting girls age 10 - 17 and women 45+).

Federal grantor: United States Department of Health and Human Development
CFDA number 93.959
Authorization: Public Health Service Act, Subpart II and III, Title XIX, Part B
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

ASCENSION PARISH SCHOOL BOARD
THE CECIL J. PICARD LA 4 EARLY CHILDHOOD PROGRAM-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (FUND 37)
BUDGET 2019 - 2020

		2018-2019						Change 2019 to 2020 Budget	
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2019 - 2020 Budget	Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4570	\$ 246,629	\$ 249,632	\$ -	\$ 299,540	\$ 299,540	\$ 297,415	\$ (2,125)	-1%
EXPENDITURES									
Special Programs									
Salaries - Teachers	1530-112	113,712	108,467	82,528	157,189	157,189	157,000	(189)	0%
Salaries - Para-professionals (Aides)	1530-115	51,021	59,209	28,530	48,731	48,731	48,000	(731)	-2%
Materials and Supplies	1530-610	678	950	-	413	413	415	2	0%
Employee Benefits									
Group Insurance	1530-210	35,027	33,027	19,528	34,561	34,561	35,051	490	1%
Medicare Taxes	1530-225	2,276	2,431	1,510	2,986	2,986	2,973	(13)	0%
Contribution to LA Teachers' Retirement	1530-231	43,354	44,995	29,090	54,981	54,981	53,300	(1,681)	-3%
Workers Compensation	1530-260	561	553	422	680	680	677	(3)	0%
Total Special Programs		246,629	249,632	161,608	299,540	299,540	297,415	(2,125)	-1%
TOTAL EXPENDITURES		246,629	249,632	161,608	299,540	299,540	297,415	(2,125)	-1%
NET CHANGE IN FUND BALANCE		-	-	(161,608)	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (161,608)	\$ -	\$ -	\$ -		

The purpose of the program is to provide high quality early childhood educational experiences to four-year-old children who are considered to be "at risk" of achieving later academic success.

Federal grantor: United States Department of Health and Human Development
CFDA number 93.558B
Authorization: Social Security Act, Title IV, Part A, 42 U.S.C. 601 et seq
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
CHILD NUTRITION (FUND 28)
BUDGET 2019 - 2020**

			2018-2019					Change 2019 to	
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2019 - 2020 Budget	2020 Budget Amount	%
REVENUES									
Earnings on Investments	0000-1510	\$ 619	\$ 750	\$ 1,092	\$ 1,093	\$ 1,093	\$ -	\$ (1,093)	-100%
Income from Meals	0000-1610	2,004,791	2,010,000	1,525,110	2,503,137	2,503,137	2,190,000	(313,137)	-13%
Contributions and Donations	0000-1920	-	-	170	170	170	-	-	-100%
Minimum Foundation Program	0000-3115	139,352	124,000	80,000	124,000	124,000	140,000	16,000	13%
Restricted Federal Grants-in-Aid	0000-4515	7,629,730	7,300,000	6,034,536	6,800,000	6,800,000	8,000,000	1,200,000	18%
Value of USDA Commodities	0000-4920	573,623	754,267	641,014	771,925	771,925	766,026	(5,899)	-1%
TOTAL REVENUES		10,348,116	10,189,017	8,281,922	10,200,325	10,200,325	11,096,026	895,871	9%
EXPENDITURES									
Operation and Maintenance of Buildings									
Custodial Services	2620-0423	-	-	3,345	5,018	5,018	5,018	-	0%
Repairs and Maintenance Services	2620-0430	-	-	425	800	800	1,025	225	28%
Total Operation and Maintenance		-	-	3,770	5,818	5,818	6,043	225	4%
Food Service Operations									
Salaries									
Administrative	3100-111	770,122	819,000	485,696	728,544	728,544	843,100	114,556	16%
Substitutes	3100-124	24,200	26,000	16,859	25,289	25,289	25,668	379	1%
Temporary Employees	3100-120	-	135,490	-	-	-	-	-	--
Clerical/Secretarial	3100-114	82,188	93,000	57,888	86,832	86,832	88,134	1,302	1%
Service Workers	3100-116	2,621,589	2,655,266	1,531,746	2,625,851	2,625,851	2,747,613	121,762	5%
Other Purchased Property Services	3100-400	-	15,000	36,145	-	-	15,000	15,000	100%
Repair and Maintenance	3100-430	576	100,000	46,153	64,515	64,515	100,000	35,485	55%
Custodial Services	3100-423	-	-	7,966	-	-	-	-	--
Rental of Equipment and Vehicles	3100-442	-	55,000	1,499	50,440	50,440	51,192	752	1%
Travel Expense Reimbursement	3100-582	7,120	17,000	6,006	15,000	15,000	15,000	-	0%
Technology Related Supplies	3100-615	-	25,000	-	25,000	25,000	20,000	(5,000)	-20%
Materials and Supplies	3100-610	369,421	450,000	301,889	447,284	447,284	471,000	23,716	5%
Other Supplies	3100-600	109,942	50,000	25,429	38,144	38,144	50,000	11,856	31%
Energy (Gas, Electricity, Etc.)	3100-620	149,374	157,500	114,194	172,746	172,746	183,500	10,754	6%
Other Purchased Professional/Tech Serv	3100-300	55,774	240,000	149,540	226,129	226,129	236,500	10,371	5%
Other Professional Services	3100-339	3,511	6,000	1,592	6,000	6,000	6,000	-	0%
Food									
Purchased	3100-631	2,858,733	3,305,000	2,193,904	3,656,256	3,656,256	3,605,000	(51,256)	-1%
Commodities	3100-632	758,804	887,625	521,079	837,267	837,267	857,026	19,759	2%
Telephone and Postage	3100-530	36,411	22,500	18,025	20,500	20,500	40,000	19,500	95%
Printing and Binding	3100-550	1,611	2,000	3,498	5,000	5,000	5,000	-	0%
Other Purchased Services	3100-500	-	50,000	28,785	46,326	46,326	53,000	6,674	14%
Equipment	3100-730	118,730	247,000	5,883	247,000	247,000	250,000	3,000	1%
Miscellaneous Expenditures	3100-800	12	1,000	11	500	500	1,000	500	100%
Employee Benefits									
Group Insurance	3100-210	1,158,938	1,254,759	694,191	1,190,041	1,190,041	1,323,103	133,062	11%
FICA	3100-220	13,160	20,000	5,892	10,101	10,101	15,914	5,813	58%
Medicare Taxes	3100-225	45,232	54,067	27,683	49,898	49,898	53,715	3,817	8%
Louisiana Teachers Retirement	3100-231	838,478	1,032,865	516,936	877,513	877,513	939,719	62,206	7%
Louisiana School Employees Retirement	3100-233	4,660	7,350	2,539	7,000	7,000	7,000	-	0%
Other Retirement	3100-239	6,631	7,000	5,706	9,782	9,782	9,782	-	0%
Unemployment Compensation	3100-250	-	1,000	-	-	-	1,000	1,000	100%
Workers Compensation	3100-260	70,632	102,541	42,106	72,182	72,182	150,097	77,915	108%
Sick Leave Severence Pay	3100-281	3,908	-	28,364	35,000	35,000	30,000	(5,000)	-14%
Annual Leave Severence Pay	3100-282	-	-	2,707	-	-	-	-	--
Total Food Service Operations		10,109,758	11,838,963	6,879,911	11,576,140	11,576,140	12,194,063	617,923	5%
TOTAL EXPENDITURES		10,109,758	11,838,963	6,883,681	11,581,958	11,581,958	12,200,106	618,148	5%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		238,358	(1,649,946)	1,398,241	(1,381,633)	(1,381,633)	(1,104,080)	277,553	-20%
OTHER FINANCING SOURCES (USES)									
Transfers In	5220-000	-	1,650,000	-	700,000	700,000	1,150,000	450,000	64%
NET CHANGE IN FUND BALANCE		238,358	54	1,398,241	(681,633)	(681,633)	45,920	727,553	-107%
Fund Balance, Beginning of Year		494,272	732,630	732,630	732,630	732,630	50,997		
FUND BALANCE, END OF YEAR		\$ 732,630	\$ 732,684	\$ 2,130,871	\$ 50,997	\$ 50,997	\$ 96,917		

This program is designed to serve nutritional meals to students during the regular term.
The basic goals of this program are to serve nutritional, attractive, moderately priced meals, to help children grow both socially and emotionally, to extend educational influence to the home of school children, and to provide learning experiences that will improve children's food habits with the ultimate goal of physically fit adults.

Federal grantor: United States Department of Agriculture
CFDA numbers 10.550, 10.553 and 10.555

Authorization for CFDA 10.553: Child Nutrition Act of 1966, as amended, 42 U.S.C. 1773, 1779, 1793,
Public Law 104-193, 100-435, 99-661, 97-35. American Recovery and Reinvestment Act of 2009,
Public law 111-5

Authorization for CFDA 10.555: Richard B. Russell National School Lunch Act, as amended, 42 U.S.C. 1751, 1760, 1769
Louisiana Annual Financial Report (AFR) Fund Column 7, Other Special Funds

**ASCENSION PARISH SCHOOL BOARD
DIRECT STUDENT SERVICES (FUND 129)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	2018-2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES										
Restricted Federal Grants-in-Aid	0000-4559	\$ -	\$ -	\$ 3,709	\$ 130,574	\$ 130,574	\$ -	\$ (130,574)	-100%	
EXPENDITURES										
Special Programs										
Teachers	1510-112	-	-	12,890	92,400	92,400	-	(92,400)	-100%	
Employee Benefits										
Medicare Taxes	1510-225	-	-	178	1,340	1,340	-	(1,340)	-100%	
Contribution to LA Teachers' Retirement	1510-231	-	-	3,441	27,104	27,104	-	(27,104)	-100%	
Workers Compensation	1510-260	-	-	49	351	351	-	(351)	-100%	
Total Special Programs		-	-	16,558	121,195	121,195	-	(121,195)	-100%	
TOTAL EXPENDITURES		-	-	16,558	121,195	121,195	-	(121,195)	-100%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	(12,849)	9,379	9,379	-	(9,379)	-100%	
<u>OTHER FINANCING SOURCES (USES)</u>										
Transfers of Indirect Costs	5200-933	-	-	-	(9,379)	(9,379)	-	9,379	-100%	
<u>NET CHANGE IN FUND BALANCE</u>										
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (12,849)	\$ -	\$ -	\$ -	-	-	

Direct Student Services is a new provision that provides the option for a State to reserve and award money to districts to support individualized academic services to improve student achievement.

Federal grantor: United States Department of Education
CFDA number 84.010A
Authorization: PL 100-297 1-A Elementary and Secondary Education Act of 1965, as amended by ESEA
Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

ASCENSION PARISH SCHOOL BOARD
EARLY CHILDHOOD COMMUNITY NETWORK PILOTS-CHILD CARE AND DEVELOPMENT BLOCK GRANT (FUND 80)
BUDGET 2019 - 2020

Function Object	2017-2018 Actual	Original Budget	2018-2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Actual July - Feb.	Projected Actual	Amended Budget	Amount		%		
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid	0000-4590	\$ 26,062	\$ 34,140	\$ 5,961	\$ 29,838	\$ 29,838	\$ 29,800	\$ (38)	0%	
<u>EXPENDITURES</u>										
<u>Special Programs</u>										
Salaries - Para-professionals (Aides)	1530-115	-	640	-	-	-	-	-	--	
Other Substitute/Temp. Employees	1530-120	1,766	1,674	744	5,000	5,000	5,000	-	0%	
Purchased Professional Technical Services	1530-300	4,152	7,634	3,207	11,050	11,050	11,000	(50)	0%	
Travel Expense Reimbursement	1530-582	2,861	19,004	4,984	5,060	5,060	5,060	-	0%	
Other Purchased Services	1530-500	12,064	-	-	6,349	6,349	6,440	91	1%	
Supplies	1530-610	2,825	2,772	698	2,329	2,329	2,300	(29)	-1%	
Technology Related Supplies	1530-615	2,394	2,416	-	50	50	-	(50)	-100%	
Total Special Programs		26,062	34,140	9,633	29,838	29,838	29,800	(38)	0%	
TOTAL EXPENDITURES		26,062	34,140	9,633	29,838	29,838	29,800	(38)	0%	
<u>NET CHANGE IN FUND BALANCE</u>		-	-	(3,672)	-	-	-	-	--	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (3,672)	\$ -	\$ -	\$ -	-	-	

The purpose of this program is to support Early Childhood Network Pilots to implement the following four strategies: (1) fair and transparent outcomes-based quality rating system; (2) funding based on performance and demand; (3) providing families information and access to high-quality choices; and (4) resources and support to improve the quality of care and instruction to prepare our youngest learners for kindergarten.

Federal grantor: United States Department of Health and Human Development
CFDA number 93.575
Authorization: Child Care and Development Block Grant Act of 1990, as amended, 42 U.S.C. 9858;
Consolidated Appropriations Act, 2014, Public Law 113-76
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
EARLY CHILDHOOD LEAD AGENCIES-INDIVIDUALS WITH DISABILITIES EDUCATION ACT (FUND 97)
BUDGET 2019 - 2020**

		2018-2019						Change 2019 to 2020 Budget	
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2019 - 2020 Budget	Amount	%
REVENUES									
	Restricted Federal Grants-in-Aid	0000-4590	\$ 5,595	\$ 9,005	\$ 1,600	\$ 9,310	\$ 9,310	\$ 8,520	\$ (790) -8%
EXPENDITURES									
Special Programs									
	Other Substitute/Temp. Employees	1530-120	463	606	911	3,820	3,820	3,820	- 0%
	Purchased Professional Technical Services	1530-300	1,006	1,999	616	800	800	1,000	200 25%
	Travel Expense Reimbursement	1530-582	2,478	4,978	-	2,140	2,140	-	(2,140) -100%
	Other Purchased Services	1530-500	1,442	-	375	525	525	2,000	1,475 281%
	Supplies	1530-610	206	1,422	678	2,025	2,025	1,700	(325) -16%
	Total Special Programs		5,595	9,005	2,580	9,310	9,310	8,520	(790) -8%
	TOTAL EXPENDITURES		5,595	9,005	2,580	9,310	9,310	8,520	(790) -8%
NET CHANGE IN FUND BALANCE									
			-	-	(980)	-	-	-	- --
	Fund Balance, Beginning of Year		-	-	-	-	-	-	-
	FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (980)	\$ -	\$ -	\$ -	

The Department coordinates the Louisiana Early Childhood Care and Education Network by designating, through a competitive process, a Lead Agency for each community to conduct administrative functions and coordinate essential activities. The Lead Agency also serves as fiscal agent. Lead Agencies must: 1. Conduct administrative functions for the Community Network. 2. Coordinate CLASS observations by assuring that accurate observations are conducted for all Toddler and PreK classrooms and that feedback is provided to all participating programs; and 3. Coordinate the birth-to-age-five enrollment and the State funding application for the Community Network.

Federal grantor: United States Department of Education
CFDA number 84.173
Individuals with Disabilities Education Act (P.L. 108-446), as amended, Part B, Section 619; 20 U.S.C. 1419
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
FLOOD 8/2016 FEMA DR-4277 (FUND 94)
BUDGET 2019-2020**

	Function Object	2017-2018 Actual	2018 - 2019				2019 - 2020 Budget	Change 2018 to 2019 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES										
REVENUES FROM LOCAL SOURCES										
Contributions and Donations	0000-1920	\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--	
Other Miscellaneous Revenues	0000-1999	-	-	100,000	100,000	100,000	-	(100,000)	-100%	
REVENUE FROM FEDERAL SOURCES										
FEMA - Disaster Relief	0000-4580	17,686,234	10,964,135	4,955,765	11,678,644	11,600,000	5,290,000	(6,310,000)	-54%	
TOTAL REVENUES		17,841,234	10,964,135	5,055,765	11,778,644	11,700,000	5,290,000	(6,410,000)	-55%	
EXPENDITURES										
INSTRUCTION										
Regular Programs - Elementary/Secondary										
Purchased Professional and Technical Serv.	1100-300	972,016	-	2,085	2,085	-	1,000	1,000	100%	
Repairs and Maintenance Services	1100-430	30,413	-	7,960	7,960	-	4,000	4,000	100%	
Instructional Supplies										
Technology-related Supplies	1100-615	14,250	1,050,000	-	-	1,050,000	-	(1,050,000)	-100%	
Materials and Supplies	1100-610	10,699	-	18,544	18,544	-	9,000	9,000	100%	
Textbooks/Workbooks	1100-642	64,107	-	-	-	-	-	-	--	
Other Supplies	1100-600	45,800	700,000	108,365	108,365	700,000	50,000	(650,000)	-93%	
Property/Equipment										
All Other Equipment	1100-730	27,668	-	-	-	-	-	-	--	
Total Regular Programs - Elementary/Secondary		1,164,952	1,750,000	136,954	136,954	1,750,000	64,000	(1,686,000)	-96%	
Special Education Programs										
Special Education including Summer and Pre-school Programs										
Instructional Supplies										
Instructional Supplies	1210-610	5,238	-	-	-	-	-	-	--	
Other Supplies	1210-600	70	-	-	-	-	-	-	--	
Total - Special Education Programs		5,308	-	-	-	-	-	-	--	
Career and Technical Education Programs										
Instructional Supplies										
Materials and Supplies	1300-610	-	500	3,410	3,410	500	2,000	1,500	300%	
Textbooks/Workbooks	1300-642	-	3,000	-	-	3,000	-	(3,000)	-100%	
Other Supplies	1300-600	-	6,000	22,551	25,854	6,000	13,000	7,000	117%	
Total Career and Technical Education Program Expend.		-	9,500	25,961	29,264	9,500	15,000	5,500	58%	
Other Instructional Programs - Elementary/Secondary										
Co-curricular Activities (Band, chorus, choir, speech, debate, etc.)										
Materials and Supplies	1410-610	17,042	100,000	-	-	100,000	-	(100,000)	-100%	
Other Supplies	1410-600	-	1,000	-	-	1,000	-	(1,000)	-100%	
Total - Co-curricular Activities		17,042	101,000	-	-	101,000	-	(101,000)	-100%	
Athletics Programs										
Materials and Supplies	1420-610	75,542	50,000	45,243	58,421	50,000	30,000	(20,000)	-40%	
Other Supplies	1420-600	27,477	100,000	2,376	2,376	100,000	-	(100,000)	-100%	
Total - Athletic Programs		103,019	150,000	47,620	60,798	150,000	30,000	(120,000)	-80%	
Junior ROTC Program										
Materials and Supplies	1450-610	-	5,000	-	-	5,000	-	(5,000)	-100%	
Total - Junior ROTC Programs		-	5,000	-	-	5,000	-	(5,000)	-100%	
Total Other Instructional Program Expenditures		120,060	256,000	47,620	60,798	256,000	30,000	(226,000)	-88%	
Special Programs										
Pre-Kindergarten Programs										
Technology-Related Supplies	1530-615	515	-	-	-	-	-	-	--	
Materials and Supplies	1530-610	-	-	971	10,974	-	5,000	5,000	100%	
Total - Pre-Kindergarten Programs		515	-	971	10,974	-	5,000	5,000	100%	
Total Special Program Expenditures		515	-	971	10,974	-	5,000	5,000	100%	
TOTAL INSTRUCTION EXPENDITURES		1,290,836	2,015,500	211,505	237,989	2,015,500	114,000	(1,901,500)	-94%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
FLOOD 8/2016 FEMA DR-4277 (FUND 94)
BUDGET 2019-2020**

			2018 - 2019					Change 2018 to	
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2019 - 2020 Budget	2019 Budget Amount	%
SUPPORT SERVICES PROGRAMS									
Pupil Support Services									
Attendance and Social Work Services									
Materials and Supplies	2110-610	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
Total - Attendance and Social Work Services		-	3,000	-	-	3,000	-	(3,000)	-100%
Health Services									
Materials and Supplies	2130-610	394	40,000	475	475	40,000	-	(40,000)	-100%
Other Supplies	2130-600	-	1,000	-	-	1,000	-	(1,000)	-100%
Total - Health Services		394	41,000	475	475	41,000	-	(41,000)	-100%
Total Pupil Support Services		394	44,000	475	475	44,000	-	(44,000)	-100%
Instructional Staff Services									
Library/Media Services									
Materials and Supplies	2252-610	-	606,000	-	-	606,000	-	(606,000)	-100%
Books and Periodicals	2252-640	92,821	-	175,521	177,583	-	75,000	-	100%
Total - Library/Media Services		92,821	606,000	175,521	177,583	606,000	75,000	(606,000)	-88%
Total Instructional Staff Services		92,821	606,000	175,521	177,583	606,000	75,000	(606,000)	-88%
School Administration									
Technology-related Supplies	2400-615	156	150,000	-	-	150,000	-	(150,000)	-100%
Materials and Supplies	2400-610	11,384	20,000	19,604	23,377	20,000	11,000	(9,000)	-45%
Other Supplies	2400-600	79,473	100,000	6,613	6,613	100,000	3,000	(97,000)	-97%
Total School Administration		91,013	270,000	26,217	29,990	270,000	14,000	(256,000)	-95%
Business Services									
Warehousing and Distributing Services									
Materials and Supplies	2530-610	265	-	-	-	-	-	-	--
Total - Warehousing and Distributing Services		265	-	-	-	-	-	-	--
Total Business Services		265	-	-	-	-	-	-	--
Operation and Maintenance of Plant Services									
Operation and Maintenance of Buildings									
Purchased Property Services									
Disposal Services	2620-421	\$ 731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
Repairs and Maintenance Services	2620-430	11,886	-	535	535	-	-	-	--
Rental/Leasing Land and Buildings	2620-441	3,865,884	1,533,044	2,186,801	2,358,561	1,533,044	56,737	(1,476,306)	-96%
Rental of Equipment and Vehicles	2620-442	16,270	-	-	-	-	-	-	--
Supplies									
Materials and Supplies	2620-610	-	-	3,451	3,451	-	-	-	--
Property/Equipment									
All Other Equipment	2620-730	-	-	20,960	20,960	-	-	-	--
Total Operation and Maintenance of Plant Services		3,894,771	1,533,044	2,211,747	2,383,507	1,533,044	56,737	(1,476,306)	-96%
Student Transportation Services									
Regular Transportation Services									
Rental of Equipment and Vehicles	2720-442	5,700	-	-	-	-	-	-	--
Total - Regular Transportation		5,700	-	-	-	-	-	-	--
Total Student Transportation Services		5,700	-	-	-	-	-	-	--
Central Services									
Administrative Technical (Data Proc.) Services									
Purchased Professional and Tech. Services	2840-340	5,309	500,000	-	-	500,000	-	(500,000)	-100%
Other Purchased Professional and Tech. Svcs.	2840-300	8,190	-	-	-	-	-	-	--
Technology-related Supplies	2840-615	478,556	-	-	-	-	-	-	--
Property/Equipment									
Technology-related Hardware	2840-734	691,507	-	-	-	-	-	-	--
Total - Administrative Technical Services		1,183,562	500,000	-	-	500,000	-	(500,000)	-100%
Total Central Services		1,183,562	500,000	-	-	500,000	-	(500,000)	-100%
TOTAL SUPPORT SERVICE EXPENDITURES		5,268,525	2,953,044	2,413,959	2,591,554	2,953,044	145,737	(2,882,306)	-95%

(Continued)

**ASCENSION PARISH SCHOOL BOARD
FLOOD 8/2016 FEMA DR-4277 (FUND 94)
BUDGET 2019-2020**

			2018 - 2019					Change 2018 to	
	Function	2017-2018	Original	Actual	Projected	Amended	2019 - 2020	2019 Budget	
	Object	Actual	Budget	July - Feb.	Actual	Budget	Budget	Amount	%
FOOD SERVICE OPERATIONS									
Rental of Equipment and Vehicles	3100-442	118,235	-	21,848	25,548	-	25,000	25,000	0%
Technology-related Supplies	3100-615	10,890	-	-	-	-	-	-	--
Other Supplies	3100-600	20,310	400,000	-	-	400,000	-	(400,000)	-100%
All Other Equipment (Including Vehicles)	3100-730	69,050	-	-	-	-	-	-	--
TOTAL FOOD SERVICE OPERATIONS		218,485	400,000	21,848	25,548	400,000	25,000	(375,000)	-94%
FACILITY ACQUISITION AND CONSTRUCTION SERVICES									
Architect/Engineering Services	4300-334	\$ 1,234,819	\$ 364,297	\$ 596,022	\$ 705,568	\$ 364,297	\$ 241,476	\$ (122,821)	-34%
Other Purchased Prof. and Tech. Services	4900-300	2,637,316	2,438,976	863,688	1,418,267	2,438,976	660,000	(1,778,976)	-73%
Building Improvements-Renovate/Remodel	4600-450	17,024,813	5,504,563	6,411,646	8,405,565	5,504,563	3,715,008	(1,789,555)	-33%
Building Acquisition and Construction	4500-450	-	-	-	93,575	-	-	-	--
Materials and Supplies	4900-610	-	-	-	-	-	80,000	80,000	0%
TOTAL FACILITY ACQ. AND CONSTRUCTION EXPEND.		20,896,948	8,307,835	7,871,357	10,622,975	8,307,835	4,696,484	(3,611,352)	-43%
TOTAL EXPENDITURES		27,674,794	13,676,379	10,518,668	13,478,066	13,676,379	4,981,221	(8,770,158)	-64%
EXCESS (DEFICIENCY) OF REVENUES									
OVER (UNDER) EXPENDITURES		(9,833,560)	(2,712,244)	(5,462,903)	(1,699,422)	(1,976,379)	308,779	2,360,158	-116%
<u>OTHER FINANCING SOURCES AND USES</u>									
Other Financing Sources									
Transfers In	5220-000	9,900,000	-	-	1,500,000	1,500,000	-	(1,500,000)	-100%
Proceeds-Disposal of Property	5300-000	-	2,000,000	177,711	177,711	500,000	-	(500,000)	-100%
Total Other Financing Sources		9,900,000	2,000,000	177,711	1,677,711	2,000,000	-	(2,000,000)	-100%
NET OTHER FINANCING SOURCES (USES)		9,900,000	2,000,000	177,711	1,677,711	2,000,000	-	(2,000,000)	-100%
<u>FUND BALANCES</u>									
NET CHANGE IN FUND BALANCE		66,440	(712,244)	(5,285,192)	(21,711)	23,621	308,779	360,158	1207%
Balance at Beginning of Year		34,514	100,954	100,954	100,954	100,954	79,242		
BALANCE AT END OF YEAR		\$ 100,954	\$ (611,291)	\$ (5,184,239)	\$ 79,242	\$ 124,575	\$ 388,021		

(Concluded)

To assist State, Tribal and local governments and eligible private non-profits in responding to and recovering from the devastating effects of disasters by providing assistance for debris removal, emergency protective measures and the repair, restoration, reconstruction or replacement of public facilities or infrastructure damaged or destroyed as the result of federally declared disaster or emergencies.

Federal grantor: United States Department of Homeland and Security
CFDA number 97.036
Authorization: Robert T. Stafford Disaster Relief and Emergency Assistance Act, Public Law 93-288, 42 U.S.C 5121-5206.
Louisiana Annual Financial Report (AFR) Fund Column 7, Other Special Funds

**ASCENSION PARISH SCHOOL BOARD
FRESH FRUIT AND VEGETABLES PROGRAM (FUND 48)
BUDGET 2019 - 2020**

	Function Object	2018-2019					2019 - 2020 Budget	Change 2019 to 2020 Budget	
		2017-2018	Original	Actual	Projected	Amended		Amount	%
		Actual	Budget	July - Feb.	Actual	Budget			
<u>REVENUES</u>									
Restricted Federal Grants-in-Aid	0000-4590	\$ -	\$ -		\$ 8,357	\$ 8,357	\$ -	\$ (8,357)	-100%
<u>EXPENDITURES</u>									
Food Service Operation									
Purchased Food	3100-631	-	-	3,404	8,357	8,357	-	(8,357)	-100%
Total Food Service Operation		-	-	3,404	8,357	8,357	-	(8,357)	-100%
TOTAL EXPENDITURES		-	-	3,404	8,357	8,357	-	(8,357)	-100%
<u>NET CHANGE IN FUND BALANCE</u>		-	-	(3,404)	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (3,404)	\$ -	\$ -	\$ -		

The Fresh Fruit and Vegetable Program (FFVP) provides all children in participating schools with a variety of free fresh fruits and vegetables throughout the school day. It is an effective and creative way of introducing fresh fruits and vegetables as healthy snack options. The FFVP also encourages schools to develop partnerships at the State and local level for support in implementing and operating the program.

Federal grantor: United States Department of Agriculture (USDA) Department of Defense (DoD) Fresh Fruit and Vegetable Program
CFDA number 10.582
Authorization: Richard B. Russell National School Lunch Act, as amended., Section 19, 42 US Code 1769
Louisiana Annual Financial Report (AFR) Fund Column 7, Other Special Funds

**ASCENSION PARISH SCHOOL BOARD
HEAD START (FUND 6)
BUDGET 2019 - 2020**

Function Object	2017-2018 Actual	Original Budget	2018-2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Actual July - Feb.	Projected Actual	Amended Budget	Amount		%		
REVENUES										
Restricted Federal Grants-in-Aid	0000-4340	\$ 1,983,740	\$ 2,034,491	\$ 1,207,033	\$ 2,034,491	\$ 2,034,491	\$ 2,114,384	\$ 79,893	4%	
EXPENDITURES										
Preschool Programs										
Salaries										
Teachers	1530-112	527,470	435,046	430,840	435,046	435,046	453,703	18,657	4%	
Para-professionals (Aides)	1530-115	232,660	344,653	191,300	344,653	344,653	337,974	(6,679)	-2%	
Purchased Professional and Technical Services	1530-300	28,231	41,915	16,975	41,915	41,915	42,915	1,000	2%	
Repairs and Maintenance Services	1530-400	-	500	-	500	500	500	-	0%	
Travel Expense Reimbursement	1530-582	16,870	23,098	19,210	23,098	23,098	22,223	(875)	-4%	
Materials and Supplies	1530-610	11,188	8,400	14,767	8,400	8,400	47,556	39,156	466%	
Miscellaneous Expenditures	1530-800	2,241	1,200	1,822	1,200	1,200	4,000	2,800	233%	
Headstart In-kind		396,748	406,898	294,533	406,898	406,898	422,877	15,979	4%	
Employee Benefits										
Group Insurance	1530-210	79,613	161,732	137,400	161,732	161,732	148,645	(13,087)	-8%	
Medicare Taxes	1530-225	14,026	11,306	8,416	11,306	11,306	11,344	38	0%	
Contribution to LA Teachers' Retirement	1530-231	271,746	208,180	164,361	208,180	208,180	208,885	705	0%	
Contribution to LA School Employee Retirement	1530-233	179	-	94	-	-	-	-	-	
Workers Compensation	1530-260	3,469	2,728	2,382	2,728	2,728	2,581	(147)	-5%	
Total Special Programs		1,584,441	1,645,656	1,282,100	1,645,656	1,645,656	1,703,203	57,547	3%	
Pupil Support Services										
Salaries - Nurses	2134-118	25,756	26,116	15,234	26,116	26,116	26,477	361	1%	
Employee Benefits										
Group Insurance	2130-210	5,193	5,196	3,089	5,196	5,196	5,031	(165)	-3%	
Medicare Taxes	2130-225	323	379	192	379	379	384	5	1%	
Contribution to LA Teachers' Retirement	2130-239	9,761	6,973	5,774	6,973	6,973	7,069	96	1%	
Workers Compensation	2130-260	85	91	58	91	91	87	(4)	-4%	
Total Pupil Support Services		41,118	38,755	24,347	38,755	38,755	39,048	293	1%	
Instructional Staff Services										
Special Programs - Salaries										
Directors, Supervisors, Coordinators	2214-111	122,885	132,646	86,474	132,646	132,646	133,975	1,329	1%	
Other Salaries	2214-100	65,351	67,051	39,113	67,051	67,051	68,238	1,187	2%	
Employee Benefits										
Group Insurance	2214-210	29,668	30,360	19,000	30,360	30,360	38,421	8,061	27%	
Medicare Taxes	2214-225	2,521	2,896	1,685	2,896	2,896	2,933	37	1%	
Contribution to LA Teachers' Retirement	2214-231	50,071	53,319	33,532	53,319	53,319	53,991	672	1%	
Workers Compensation	2214-260	621	698	477	698	698	667	(31)	-4%	
Total Instructional Staff Services		271,117	286,970	180,281	286,970	286,970	298,225	11,255	4%	
Operation and Maintenance of Plant Services										
Telephone and Postage	2620-530	588	1,000	1,185	1,000	1,000	1,700	700	70%	
Total Operation and Maintenance of Plant		588	1,000	1,185	1,000	1,000	1,700	700	70%	

**ASCENSION PARISH SCHOOL BOARD
HEAD START (FUND 6)
BUDGET 2019 - 2020**

			2018-2019					Change 2019 to	
	Function	2017-2018	Original	Actual	Projected	Amended	2019 - 2020	2020 Budget	
	Object	Actual	Budget	July - Feb.	Actual	Budget	Budget	Amount	%
Student Transportation									
Salaries									
Aide/Attendant/Monitor	2720-115	33,082	8,660	11,966	8,660	8,660	22,357	13,697	158%
Bus Drivers	2720-116	21,126	15,000	10,835	15,000	15,000	14,294	(706)	-5%
Substitute Drivers	2720-124	-	12,990	30,891	12,990	12,990	-	(12,990)	-100%
Fuel	2720-626	14,398	9,058	8,652	9,058	9,058	15,000	5,942	66%
Employee Benefits									
Group Insurance	2720-210	1,021	-	675	-	-	6,964	6,964	100%
FICA	2720-220	-	3,959	1,725	3,959	3,959	1,151	(2,808)	-71%
Medicare Taxes	2720-225	779	531	776	531	531	531	-	0%
Contribution to LA Teachers' Retirement	2720-231	1,867	4,140	821	4,140	4,140	-	(4,140)	-100%
Contribution to LA School Employees' Retire.	2720-233	13,028	5,976	6,550	5,976	5,976	10,115	4,139	69%
Workers Compensation	2720-260	1,175	1,796	2,080	1,796	1,796	1,796	-	0%
Total Student Transportation		86,476	62,110	74,971	62,110	62,110	72,208	10,098	16%
TOTAL EXPENDITURES		1,983,740	2,034,491	1,562,884	2,034,491	2,034,491	2,114,384	79,893	4%
NET CHANGE IN FUND BALANCE									
		-	-	(355,851)	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (355,851)	\$ -	\$ -	\$ -	-	-

This program provides comprehensive health, educational, nutritional, social and other services to economically disadvantaged children and their families and involves parents in their children's activities so that the children will attain overall social competence.

Federal grantor: United States Department of Health and Human Development
CFDA number 93.600

Authorization: Head Start Act, as amended by the Improving Head Start for School Readiness Act of 2007,
Public Law 110-134, 42 U.S.C. 9801

Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
HOMELESS CHILDREN AND YOUTH (FUND 96)
BUDGET 2019 - 2020**

Function Object	2017-2018 Actual	2018-2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4590	\$ 2,694	\$ -	\$ 1,187	\$ 1,252	\$ 1,252	\$ -	\$ (1,252)	-100%
EXPENDITURES									
Pupil Support Services									
Materials and Supplies	2110-610	2,498	-	1,102	1,162	1,162	-	(1,162)	-100%
Total Pupil Support Services		2,498	-	1,102	1,162	1,162	-	(1,162)	-100%
TOTAL EXPENDITURES		2,498	-	1,102	1,162	1,162	-	(1,162)	-100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		196	-	85	90	90	-	(90)	-100%
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs		(196)	-	(85)	(90)	(90)	-	90	-100%
NET CHANGE IN FUND BALANCE		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-

The purpose of the Education for Homeless Children and Youth grants is to ensure that all homeless children and youth have equal access to the same free, appropriate public education as non-homeless child or youth.

Federal grantor: United States Department of Education
CFDA number 84.196A
Authorization: Public Law 100-77-The Stewart B McKinney Homeless Assistance Act
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
JOBS FOR AMERICA'S GRADUATES (FUND 56)
BUDGET 2019 - 2020**

			2018-2019					Change 2019 to	
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2019 - 2020 Budget	2020 Budget Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4520	\$ 6,167	\$ 6,167	\$ -	\$ -	\$ -	\$ -	\$ -	-
EXPENDITURES									
Career and Technical Education Programs									
Salaries - Teachers	1390-112	4,771	4,199	-	-	-	-	-	-
Employee Benefits									
Group Insurance	1300-210	43	776	-	-	-	-	-	-
Medicare Taxes	1300-225	68	61	-	-	-	-	-	-
Contribution to LA Teachers' Retirement	1300-231	1,269	1,117	-	-	-	-	-	-
Workers Compensation	1300-260	16	14	-	-	-	-	-	-
Total Career and Technical Education Programs		6,167	6,167	-	-	-	-	-	-
TOTAL EXPENDITURES		6,167	6,167	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE									
		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

This program provides students who are at risk of failing in school an avenue for achieving academically, for ultimately earning recognized credentials that will make it possible for them to exit school and enter post-secondary education or the workforce and to recover those students who have already exited the school setting without a standard diploma, graduate-equivalency degree (GED) or skills training.

Federal grantor: United States Department of Health and Human Development
CFDA number 93.558
Authorization: Social Security Act, Title IV, Part A, 42 U.S.C. 601 et seq
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

ASCENSION PARISH SCHOOL BOARD
JOBS FOR AMERICA'S GRADUATES - ACCELERATED INTERVENTIONS FROM MIDDLE TO HIGH (FUND 73)
BUDGET 2019 - 2020

Function Object	2017-2018 Actual	Original Budget	2018-2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Actual July - Feb.	Projected Actual	Amended Budget	Amount		%		
REVENUES										
Restricted Federal Grants-in-Aid	0000-4535	\$ 59,999	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0%	
EXPENDITURES										
Special Education Programs										
Salaries - Teachers	1210-112	43,158	40,470	-	40,470	40,470	40,470	-	0%	
Travel Expense Reimbursement	1210-582	23	-	400	-	-	-	-	--	
Employee Benefits										
Group Insurance	1210-210	4,579	3,176	-	3,701	3,701	3,701	-	0%	
Medicare Taxes	1210-225	617	587	-	59	59	59	-	0%	
Contribution to LA Teachers' Retirement	1210-231	11,480	10,805	-	10,808	10,808	10,808	-	0%	
Workers Compensation	1210-260	142	134	-	134	134	134	-	0%	
Total Special Education		59,999	55,172	400	55,172	55,172	55,172	-	0%	
TOTAL EXPENDITURES		59,999	55,172	400	55,172	55,172	55,172	-	0%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	4,828	(400)	4,828	4,828	4,828	-	0%	
OTHER FINANCING SOURCES (USES)										
Transfers of Indirect Costs		-	(4,828)	-	(4,828)	(4,828)	(4,828)	-	0%	
NET CHANGE IN FUND BALANCE		-	-	(400)	-	-	-	-	--	
Fund Balance, Beginning of Year		-	-	-	-	-	-			
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (400)	\$ -	\$ -	\$ -			

This program provides "per child" funding that follows the child as he leaves his facility and enters public schools or developmental training programs.

Federal grantor: United States Department of Education
CFDA number 84.027A

Authorization: Individuals with Disabilities Act (IDEA), as amended, Part B, Sections 611-618, 20 U.S.C. 1411-1411
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
JOBS FOR AMERICAS GRADUATES - PRE-EMPLOYMENT TRANSITIONAL SERVICES (FUND 99)
BUDGET 2019 - 2020**

		2018-2019					Change 2019 to 2020 Budget		
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2019 - 2020 Budget	Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4520	\$ 57,811	\$ 74,793	\$ 25,900	\$ 72,630	\$ 72,630	\$ 100,000	\$ 27,370	38%
EXPENDITURES									
Career and Technical Education Programs									
Salaries - Teachers	1390-112	42,291	50,921	19,961	55,423	55,423	77,000	21,577	39%
Employee Benefits									
Group Insurance	1300-210	4,998	9,421	1,207	685	685	1,609	924	135%
Medicare Taxes	1300-225	485	738	160	804	804	1,117	313	39%
Contribution to LA Teachers' Retirement	1300-231	9,924	13,545	4,526	15,518	15,518	20,020	4,502	29%
Workers Compensation	1300-260	113	168	46	200	200	254	54	27%
Total Career and Technical Education Programs		57,811	74,793	25,900	72,630	72,630	100,000	27,370	38%
TOTAL EXPENDITURES		57,811	74,793	25,900	72,630	72,630	100,000	27,370	38%
NET CHANGE IN FUND BALANCE		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

This program provides students who are at risk of failing in school an avenue for achieving academically, for ultimately earning recognized credentials that will make it possible for them to exit school and enter post-secondary education or the workforce and to recover those students who have already exited the school setting without a standard diploma, graduate equivalency degree (GED) or skills training

Federal grantor: United States Department of Health and Human Development
CFDA number 93.558
Authorization: Social Security Act, Title IV, Part A, 42 U.S.C. 601 et seq
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

ASCENSION PARISH SCHOOL BOARD
LOUISIANA ASSISTIVE TECHNOLOGY INITIATIVE (FUND 71)
BUDGET 2019 - 2020

			2018-2019					Change 2019 to 2020 Budget	
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2019 - 2020 Budget	Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4535	\$ 228,571	\$ 228,571	\$ 114,284	\$ 228,571	\$ 228,571	\$ -	\$(228,571)	-100%
EXPENDITURES									
Special Education Programs									
Salaries-Teachers	1210-112	9,420	4,100	5,120	5,120	5,120	-	(5,120)	-100%
Purchased Professional and Technical Service	1210-300	-	-	4,584	2,500	2,500	-	-	-100%
Travel Expense Reimbursement	1210-582	13,928	6,731	10,717	6,731	6,731	-	(6,731)	-100%
Employee Benefits									
Medicare Taxes	1210-225	137	59	74	74	74	-	(74)	-100%
Contribution to LA Teachers' Retirement	1210-231	1,372	1,095	513	513	513	-	(513)	-100%
Workers Compensation	1210-260	31	14	19	19	19	-	(19)	-100%
Materials and Supplies	1210-610	17,109	19,928	28,899	19,928	19,928	-	(19,928)	-100%
Technology Related Supplies	1210-615	21,599	10,000	-	10,000	10,000	-	(10,000)	-100%
Total Special Education		63,596	41,927	49,926	44,885	44,885	-	(42,385)	-100%
Pupil Support Services									
Salaries - Therapists/Specialists	2170-113	112,277	112,526	65,787	111,506	111,506	-	(111,506)	-100%
Employee Benefits									
Group Insurance	2170-210	18,148	21,680	10,797	18,600	18,600	-	(18,600)	-100%
Medicare Taxes	2170-225	1,523	1,632	893	1,617	1,617	-	(1,617)	-100%
Contribution to LA Teachers' Retirement	2170-231	14,758	30,044	8,641	31,204	31,204	-	(31,204)	-100%
Workers Compensation	2170-260	371	371	250	368	368	-	(368)	-100%
Total Pupil Support Services		147,077	166,253	86,368	163,295	163,295	-	(163,295)	-100%
School Administration									
Communications (phone, internet, postage)	2400-530	1,264	2,000	1,088	2,000	2,000	-	(2,000)	-100%
Total School Administration		1,264	2,000	1,088	2,000	2,000	-	(2,000)	-100%
TOTAL EXPENDITURES		211,937	210,180	137,382	210,180	210,180	-	(207,680)	-100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		16,634	18,391	(23,098)	18,391	18,391	-	(20,891)	-100%
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	(16,634)	(18,391)	-	(18,391)	(18,391)	-	18,391	-100%
NET CHANGE IN FUND BALANCE									
		-	-	(23,098)	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (23,098)	\$ -	\$ -	\$ -		

This program provides free appropriate education for all identified handicapped children from 3 to 21 years of age in the least restrictive environment.

Federal grantor: United States Department of Education
CFDA number 84.027A

Authorization: Individuals with Disabilities Act (IDEA), as amended, Part B, Sections 611-618, 20 U.S.C. 1411-1418
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

ASCENSION PARISH SCHOOL BOARD
PRINCIPAL COACHING - SYSTEM FOR TEACHER AND STUDENT ADVANCEMENT EXPANSION 1003a (FUND 122)
BUDGET 2019 - 2020

Function Object	2017-2018 Actual	2018-2019				2019 - 2020 Budget	Change 2019 to 2020 Budget			
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
REVENUES										
Restricted Federal Grants-in-Aid	0000-4541	\$ 176,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
EXPENDITURES										
Instructional Staff Services										
Salaries - Staff Instructors	2231-112	127,008	-	-	-	-	-	-	-	--
Other Purchased Services	2231-500	4,000	-	-	-	-	-	-	-	--
Employee Benefits										
Group Insurance	2231-210	9,072	-	-	-	-	-	-	-	--
Medicare Taxes	2231-225	1,784	-	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	2231-231	33,784	-	-	-	-	-	-	-	--
Workers Compensation	2231-260	419	-	-	-	-	-	-	-	--
Total Instructional Staff Services		176,067	-	-	-	-	-	-	-	--
TOTAL EXPENDITURES		176,067	-	-	-	-	-	-	-	--
NET CHANGE IN FUND BALANCE		-	-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	

The Department of Education seeks to empower principals as they support teacher learning. This program will support districts as they implement a comprehensive principal support plan and strategies for leveraging TAP/NIET Best Practices and/or The Principal Fellowship.

Federal grantor: United States Department of Education
CFDA number 84.010A
PL 100-297 I-A Elementary and Secondary Education Act of 1965, Title I
Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

**ASCENSION PARISH SCHOOL BOARD
REDESIGN PLANNING 1003A (FUND 98)
BUDGET 2019 - 2020**

			2018-2019					Change 2019 to	
	Function	2017-2018	Original	Actual	Projected	Amended	2019 - 2020	2020 Budget	
	Object	Actual	Budget	July - Feb.	Actual	Budget	Budget	Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4550	\$ 11,627	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 230,811	#####	823%
EXPENDITURES									
Instructional Staff Services									
Improvement of Instructional Serv-Purchased Prof	2211-300	11,627	-	-	-	-	-	-	--
Purchased Professional and Tech SVCS	2231-300	-	-	-	-	-	28,000	28,000	100%
Other Purchased Services	2231-500	-	-	-	-	-	202,811	202,811	100%
Materials and Supplies	2231-610	-	-	-	25,000	25,000	-	(25,000)	-100%
Total Instructional Staff Services		11,627	-	-	25,000	25,000	230,811	205,811	823%
TOTAL EXPENDITURES		11,627	-	-	25,000	25,000	230,811	205,811	823%
EXCESS (DEFICIENCY) OF REVENUES									
OVER (UNDER) EXPENDITURES									
		-	-	-	-	-	-	-	--
NET CHANGE IN FUND BALANCE									
		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year									
		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

The School Redesign Summit was an opportunity for school systems and school redesign organizations to begin brainstorming strategies to improve the achievement of persistently struggling schools across Louisiana. School systems will be developing multi-year plans to address these challenges that may include some of these partner organizations, but the Department has heard from school systems a desire to explore partnerships further before committing to any long term plans. The goal of the School Redesign Planning Grant is to allow school systems to learn more about what a potential partner could offer to their schools and students.

Federal grantor: United States Department of Education

CFDA number 84.010A

Authorization:Elementary and Secondary Education Act of 1965 (ESEA), as amended, Title I, Part A, 20 U.S.C 6301 et seq.

Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

**ASCENSION PARISH SCHOOL BOARD
RESERVE OFFICER TRAINING CORPS FEDERAL PROGRAM (FUND 24)
BUDGET 2019 - 2020**

		2018-2019					Change 2019 to		
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2019 - 2020 Budget	2020 Budget Amount	%
REVENUES									
Restricted Federal Grants-in-Aid-ROTC	0000-4330	\$ 177,640	\$ 200,000	\$ 73,182	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0%
EXPENDITURES									
Junior ROTC Program									
Salaries - Teachers	1450-112	<u>177,640</u>	<u>200,000</u>	<u>142,566</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	-	0%
Total Other Instructional Programs		177,640	200,000	142,566	200,000	200,000	200,000	-	0%
TOTAL EXPENDITURES		<u>177,640</u>	<u>200,000</u>	<u>142,566</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	-	0%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		-	-	(69,384)	-	-	-	-	--
NET CHANGE IN FUND BALANCE									
		-	-	(69,384)	-	-	-	-	--
Fund Balance, Beginning of Year		<u>529</u>	<u>529</u>	<u>529</u>	<u>529</u>	<u>529</u>	<u>529</u>		
FUND BALANCE, END OF YEAR		<u>\$ 529</u>	<u>\$ 529</u>	<u>\$ (68,855)</u>	<u>\$ 529</u>	<u>\$ 529</u>	<u>\$ 529</u>		

This program is designed to teach self-discipline, self-confidence, and leadership skills for students in grades 9 through 12.

Federal grantor: United States Department of Defense

No CFDA number

Louisiana Annual Financial Report (AFR) Fund Column 4, General Fund

**ASCENSION PARISH SCHOOL BOARD
SCHOOL REDESIGN, ROUND 1 (FUND 125)
BUDGET 2019 - 2020**

	Function Object	2018-2019						Change 2019 to 2020 Budget	
		2017-2018	Original	Actual	Projected	Amended	2019 - 2020	Amount	%
		Actual	Budget	July - Feb.	Actual	Budget	Budget		
REVENUES									
Restricted Federal Grants-in-Aid-Other NCLB Proj 0000-4559		\$ 14,400	\$ -	\$ 60,730	\$ 60,730	\$ 60,730	\$ -	\$ (60,730)	-100%
EXPENDITURES									
Regular Education Programs									
Purchased Professional and Technical Services	1100-300	14,400	-	60,730	60,730	60,730	-	\$ (60,730)	-100%
Total Regular Education Programs		14,400	-	60,730	60,730	60,730	-	\$ (60,730)	-100%
TOTAL EXPENDITURES		14,400	-	60,730	60,730	60,730	-	(60,730)	-100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		-	-	-	-	-	-	-	--
NET CHANGE IN FUND BALANCE		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-

The Every Student Succeeds Act requires school systems to build plans to improve struggling schools. The state must use 7% of the state's Title I funds to support high-quality improvement plans. In Louisiana, these funds will be competitively awarded to school systems that build the strongest plans for improvement.

Federal grantor: United States Department of Education

CFDA number 84.010A

Authorization:Elementary and Secondary Education Act of 1965 (ESEA), as amended, Title I, Part A, 20 U.S.C 6301 et seq.

Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

ASCENSION PARISH SCHOOL BOARD
SCHOOL IMPROVEMENT - BELIEVE AND SUCCEED 1003g (FUND 89)
BUDGET 2019 - 2020

Function Object	2017-2018 Actual	Original Budget	2018-2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Actual July - Feb.	Projected Actual	Amended Budget	Amount		%		
REVENUES										
Restricted Federal Grants-in-Aid	0000-4559	\$ 42,992	\$ -	\$ 48,805	\$ 121,121	\$ 121,121	\$ -	\$(121,121)	-100%	
EXPENDITURES										
Special Programs										
Teachers	1510-112	1,125	-	1,417	24,615	24,615	-	(24,615)	-100%	
Travel Expense Reimbursement	1510-582	20,947	-	24,847	57,500	57,500	-	(57,500)	-100%	
Materials and Supplies	1510-610	20,602	-	22,744	32,000	32,000	-	(32,000)	-100%	
Employee Benefits										
Medicare Taxes	1510-225	15	-	20	357	357	-	(357)	-100%	
Contribution to LA Teachers' Retirement	1510-231	300	-	378	6,568	6,568	-	(6,568)	-100%	
Workers Compensation	1510-260	3	-	5	81	81	-	(81)	-100%	
Total Special Programs		42,992	-	49,411	121,121	121,121	-	(121,121)	-100%	
TOTAL EXPENDITURES		42,992	-	49,411	121,121	121,121	-	(121,121)	-100%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES										
		-	-	(606)	-	-	-	-	--	
NET CHANGE IN FUND BALANCE										
		-	-	(606)	-	-	-	-	--	
Fund Balance, Beginning of Year										
		-	-	-	-	-	-	-		
FUND BALANCE, END OF YEAR										
		\$ -	\$ -	\$ (606)	\$ -	\$ -	\$ -			

These funds provide for the creation of new schools to serve students who currently attend D and F schools by: (1) Encouraging proved school operations to provide new, high quality educational options for students in low-performing schools, and; (2) Providing for the training or planning period for high-potential school leaders who intend to lead a school focused on serving this student population.

Federal grantor: United States Department of Education
CFDA number 84.377A
Authorization: Elementary and Secondary Education Act of 1965 (ESEA), as amended,
by NCLB of 2001
Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

**ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - BELIEVE AND PREPARE .
INDIVIDUALS WITH DISABILITIES EDUCATION ACT - EXPANSION (FUND 123)
BUDGET 2019 - 2020**

			2018-2019					2019 - 2020	Change 2019 to	
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	Budget		2020 Budget Amount	%
REVENUES										
Restricted Federal Grants-in-Aid	0000-4535	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
EXPENDITURES										
Special Education Programs										
Salaries										
Teachers	2232-112	7,300	-	-	-	-	-	-	-	--
Stipends	2232-150	407	-	-	-	-	-	-	-	--
Employee Benefits										
Medicare Taxes	2232-225	105	-	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	2232-231	1,784	-	-	-	-	-	-	-	--
Workers Compensation	2232-260	26	-	-	-	-	-	-	-	--
Total Special Education		9,622	-	-	-	-	-	-	-	--
TOTAL EXPENDITURES		9,622	-	-	-	-	-	-	-	--
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		378	-	-	-	-	-	-	-	--
OTHER FINANCING SOURCES (USES)										
Transfers of Indirect Costs	5200-933	(378)	-	-	-	-	-	-	-	--
NET CHANGE IN FUND BALANCE		-	-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

The purpose of the Teacher Preparation Transition Support Program is to support the design and implementation of competency-based teacher preparation programs that include at minimum a full year residency experience for aspiring teachers. The program helps preparation providers establish fiscally sustainable teacher preparation pipelines that increase the number of effective teachers in rural schools and districts participating in the Teacher Incentive Fund (TIF) grant as well as increase the number of effective teachers in high-need certification areas, specifically secondary science, secondary mathematics, and special education.

Federal grantor: United States Department of Education
CFDA number 84.027A
Authorization: Individuals with Disabilities Act (IDEA)
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - BELIEVE AND PREPARE
FORMULA TRANSITION 1003a (FUND 126)
BUDGET 2019 - 2020**

			2018-2019						Change 2019 to	
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2019 - 2020 Budget	2020 Budget Amount %		
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid	0000-4559	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<u>EXPENDITURES</u>										
Special Education Programs										
Salaries										
Teachers	2231-112	5,577	-	-	-	-	-	-	-	--
Stipends	2231-300	500	-	-	-	-	-	-	-	--
Employee Benefits										
Medicare Taxes	2231-225	73	-	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	2231-231	1,333	-	-	-	-	-	-	-	--
Workers Compensation	2231-260	17	-	-	-	-	-	-	-	--
Total Special Education		7,500	-	-	-	-	-	-	-	--
TOTAL EXPENDITURES		7,500	-	-	-	-	-	-	-	--
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	-	-	--
<u>OTHER FINANCING SOURCES (USES)</u>										
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	-	--
<u>NET CHANGE IN FUND BALANCE</u>		-	-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	

The purpose of the Teacher Preparation Transition Support Program is to support the design and implementation of competency-based teacher preparation program that includes, at minimum, a full-year residency experience for aspiring teachers. The program provides funds to LEA and preparation providers to pay stipends to undergraduate residents and their mentors. In addition, the program provides formula -based allocations to undergraduate preparation providers for program transition staff or other transition related costs based on a formula that considers each provider's three-year average of program completers. Preparation providers that indicated interest are allocated funds to contract for individualized support.

Federal grantor: United States Department of Education
CFDA number 84.010A

Authorization: PL 100-297 I-A Elementary & Secondary Education Act of 1965, Title I
Louisiana Annual Financial Report (AFR) Fund Column 6, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - BELIEVE AND PREPARE -
HIGH NEEDS BELIEVE AND PREPARE- IDEA (FUND 127)
BUDGET 2019 - 2020**

			2018-2019					Change 2019 to	
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2019 - 2020 Budget	2020 Budget Amount %	
<u>REVENUES</u>									
Restricted Federal Grants-in-Aid	0000-4535	\$ 9,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<u>EXPENDITURES</u>									
<u>Special Education Programs</u>									
Materials and Supplies	1210-610	69	-	-	-	-	-	-	--
Textbooks	1210-642	513	-	-	-	-	-	-	--
Total Special Education		582	-	-	-	-	-	-	--
<u>Instructional Staff Services</u>									
Staff Instructors	2231-112	6,870	-	-	-	-	-	-	--
Employee Benefits									
Group Insurance	2231-210	-	-	-	-	-	-	-	--
Medicare Taxes	2231-225	100	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	2231-231	1,827	-	-	-	-	-	-	--
Workers Compensation	2231-260	23	-	-	-	-	-	-	--
Total Instructional Staff Services		8,820	-	-	-	-	-	-	--
TOTAL EXPENDITURES		9,402	-	-	-	-	-	-	--
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	-	--
<u>OTHER FINANCING SOURCES (USES)</u>									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	--
<u>NET CHANGE IN FUND BALANCE</u>									
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

The purpose of the Teacher Preparation Transition Support Program is to support the design and implementation of competency-based teacher preparation programs that include, at minimum, a full year residency experience for aspiring teachers. The program provides funds to preparation providers to support the transition of all teacher preparation programs, including competitive high-cost needs allocations to preparation providers for the accelerated design approval, and/or launch of aligned programs; and/or essential, unique, high-cost needs that must be met to successfully transition programs and obtain BESE approval.

Federal grantor: United States Department of Education
CFDA number 84.027A
Authorization: PL 108-446 Part- B Individual with Disabilities Education Act
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - BELIEVE AND PREPARE -
INDIVIDUALS WITH DISABILITIES ACT - FORMULA TRANSITION (FUND 128)
BUDGET 2019 - 2020**

			2018-2019					2019 - 2020	Change 2019 to	
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	Budget		2020 Budget Amount	%
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid	0000-4535	\$ 13,500	\$ -	\$ -	\$ 21,000	\$ 21,000	\$ -	\$ (21,000)	-100%	
<u>EXPENDITURES</u>										
<u>Instructional Staff Services</u>										
Purchased Professional and Technical Services	2231-300	13,500	-	-	-	-	-	-	--	
Other Miscellaneous Expenditures	2231-800	-	-	-	21,000	21,000	-	(21,000)	-100%	
Total Instructional Staff Services		13,500	-	-	21,000	21,000	-	(21,000)	-100%	
TOTAL EXPENDITURES		13,500	-	-	21,000	21,000	-	(21,000)	-100%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	-	--	
<u>OTHER FINANCING SOURCES (USES)</u>										
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	--	
<u>NET CHANGE IN FUND BALANCE</u>										
Fund Balance, Beginning of Year		-	-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

The purpose of the Teacher Preparation Transition Support Program is to support the desing and implementation of competency-based teacher preparation programs that include at minimum a full year residency experience for aspiring teachers. The program prices fund sto LEAs and preparation providers to pay stipends to undergratuatue residents and their mentors.

Federal grantor: United States Department of Education
CFDA number 84.027A
Authorization: Individuals with Disabilities Act (IDEA)
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - BELIEVE AND PREPARE -
INDIVIDUALS WITH DISABILITIES EDUCATION ACT - TRANSITION (FUND 120)
BUDGET 2019 - 2020**

			2018-2019					Change 2019 to	
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2019 - 2020 Budget	2020 Budget	
								Amount	%
<u>REVENUES</u>									
Restricted Federal Grants-in-Aid	0000-4535	\$ 5,351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
<u>EXPENDITURES</u>									
Instructional Staff Services									
Staff Instructors	2231-112	1,040	-	-	-	-	-	-	--
Employee Benefits									
FICA	2231-220	10	-	-	-	-	-	-	--
Medicare Taxes	2231-225	15	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	2231-231	234	-	-	-	-	-	-	--
Workers Compensation	2231-260	3	-	-	-	-	-	-	--
Materials and Supplies	2231-610	3,671	-	-	-	-	-	-	--
Total Instructional Staff Services		4,973	-	-	-	-	-	-	--
TOTAL EXPENDITURES		4,973	-	-	-	-	-	-	--
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		378	-	-	-	-	-	-	--
<u>OTHER FINANCING SOURCES (USES)</u>									
Transfers of Indirect Costs	5200-933	(378)	-	-	-	-	-	-	--
<u>NET CHANGE IN FUND BALANCE</u>		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	

The purpose of the Educator Preparation Pilot Program is to support the design and implementation of innovative methods for preparing teachers, build a cadre of mentor teachers to support and develop aspiring teachers and increase the numbers of certified special education teachers. Promising practices resulting from these programs that can be shared with the Board of Regents and higher education institutions in order to improve current educator preparation programs.

Federal grantor: United States Department of Education
CFDA number 84.027A
Authorization: Individuals with Disabilities Act (IDEA)
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - HIGH COST SERVICES (FUND 85)
BUDGET 2019 - 2020**

			2018-2019						Change 2019 to	
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2019 - 2020 Budget		2020 Budget Amount	%
REVENUES										
Restricted Federal Grants-in-Aid	0000-4531	\$ 118,348	\$ -	\$ -	\$ 388,262	\$ 388,262	\$ -	\$ (388,262)	-100%	
EXPENDITURES										
Special Education Programs										
Salaries										
Para-professionals (Aides)	1210-115	70,041	-	-	174,959	174,959	-	(174,959)	-100%	
Employee Benefits										
Group Insurance	1210-210	22,628	-	-	59,679	59,679	-	(59,679)	-100%	
Medicare Taxes	1210-225	982	-	-	2,537	2,537	-	(2,537)	-100%	
Contribution to LA Teachers' Retirement	1210-231	19,002	-	-	46,714	46,714	-	(46,714)	-100%	
Workers Compensation	1210-260	232	-	-	577	577	-	(577)	-100%	
Purchased Professional and Technical Services	1210-300	5,463	-	-	103,796	103,796	-	(103,796)	-100%	
Total Special Education		118,348	-	-	388,262	388,262	-	(388,262)	-100%	
TOTAL EXPENDITURES		118,348	-	-	388,262	388,262	-	(388,262)	-100%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES										
		-	-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

High Cost Services refers to IDEA State Set Aside and MFP funds made available to provide additional supports and services to LEAs serving students with high needs. The provision for states to implement High Cost grants responded to concerns that costs for services for children with the most significant disabilities negatively impact the resources of districts and states, thus making it extremely difficult to provide individualized supports and services necessary for students to thrive in the educational setting. These funds are available only to students who qualify for services under the Individuals with Disabilities Education Act.

Federal grantor: United States Department of Education
CFDA number 84.027A

Authorization: Individuals with Disabilities Act (IDEA), as amended, Part B, Sections 611-618, 20 U.S.C. 1411-1418
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (FUND 20)
BUDGET 2019 - 2020

	Function Object	2017-2018 Actual	2018-2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES										
Restricted Federal Grants-in-Aid	0000-4531	\$ 4,067,423	\$ 4,789,318	\$ 2,066,885	\$ 5,866,668	\$ 5,866,668	\$ 3,914,160	\$ (1,952,508)	-33%	
EXPENDITURES										
Special Education Programs										
Special Education Programs-Special Needs										
Salaries										
Teachers	1210-112	266,428	478,043	139,988	183,875	183,875	181,965	(1,910)	-1%	
Para-professionals (Aides)	1210-115	21,674	26,286	7,225	22,325	22,325	22,995	670	3%	
Purchased Professional/Technical Services	1210-300	102,994	270,000	161,527	289,525	289,525	191,325	(98,200)	-34%	
Repair and Maintenance Services	1210-430	6,150	5,000	7,250	7,875	7,875	6,775	(1,100)	-14%	
Travel Expense Reimbursement	1210-582	157,495	282,000	131,473	195,000	195,000	73,251	(121,749)	-62%	
Other Purchased Services	1210-500	104,586	75,000	83,125	166,000	166,000	31,000	(135,000)	-81%	
Technology Related Supplies	1210-615	-	500,000	44,326	518,224	518,224	5,000	(513,224)	-99%	
Materials and Supplies	1210-610	299,747	117,000	182,657	760,383	760,383	5,289	(755,094)	-99%	
Technology Related Hardware	1210-734	-	-	13,570	14,398	14,398	-	(14,398)	-100%	
Employee Benefits										
Group Insurance	1210-210	39,680	76,595	18,273	37,183	37,183	81,197	44,014	118%	
FICA	1210-220	-	2,000	-	-	-	-	-	--	
Medicare Taxes	1210-225	3,903	7,313	2,033	2,990	2,990	5,161	2,171	73%	
Contribution to LA Teachers' Retirement	1210-231	65,013	114,655	27,079	53,612	53,612	92,806	39,194	73%	
LA School Emp Retirement	1210-233	367	-	-	-	-	-	-	--	
Other Retirement Contributions	1210-239	2,479	1,600	1,645	-	-	-	-	--	
Workers Compensation	1210-260	1,020	1,664	567	680	680	1,175	495	73%	
Other Employee Benefits	1210-290	-	-	2,087	-	-	-	-	--	
Total Special Education Programs-Special Needs		1,071,536	1,957,156	822,825	2,252,070	2,252,070	697,939	(1,554,131)	-69%	
Gifted and Talented Programs										
Travel Expense Reim. - Gifted and Talented	1220-582	470	-	-	-	-	-	-	--	
Total Gifted and Talented Programs		470	-	-	-	-	-	-	--	
Total Special Education		1,072,006	1,957,156	822,825	2,252,070	2,252,070	697,939	(1,554,131)	-69%	
Pupil Support Services										
Health Services										
Salaries - Nurses	2134-118	283,928	288,500	164,753	291,385	291,385	300,127	8,742	3%	
Employee Benefits										
Group Insurance	2130-210	48,382	54,405	31,278	51,059	51,059	70,025	18,966	37%	
Medicare Taxes	2130-225	3,829	4,183	2,185	4,225	4,225	4,351	126	3%	
Contribution to LA Teachers' Retirement	2130-231	75,525	73,402	44,655	75,760	75,760	78,283	2,523	3%	
Workers Compensation	2130-260	937	1,010	626	962	962	990	28	3%	
Total Health Services		412,601	421,500	243,497	423,391	423,391	453,776	30,385	7%	
Educational Assessments										
Salaries - Psychological & Educational Assessment	2140-100	32,610	-	-	-	-	-	-	--	
Salaries - Therapists/Specialists/Counselors	2140-113	426,644	441,124	247,793	445,210	445,210	458,566	13,356	-1%	
Salaries- Educational Diagnosticians	2145-113	-	-	-	9,600	9,600	9,600	-	-100%	
Employee Benefits										
Group Insurance	2140-210	61,568	82,506	42,919	81,065	81,065	101,711	20,646	2%	
Medicare Taxes	2140-225	6,087	6,548	3,187	6,595	6,595	6,649	54	-1%	
Contribution to LA Teachers' Retirement	2140-231	122,204	117,246	66,165	118,250	118,250	119,477	1,227	-1%	
Workers Compensation	2140-260	1,515	1,537	944	1,500	1,500	1,513	13	2%	
Total Educational Assessments		650,628	648,961	361,008	662,220	662,220	697,516	35,296	-2%	
Speech Pathology & Audiology Services										
Salaries - Speech Therapists	2152-113	126,550	80,000	78,684	63,749	63,749	65,662	1,913	25%	
Employee Benefits										
Group Insurance	2150-210	21,501	15,200	11,482	10,764	10,764	33,432	22,668	41%	
Medicare Taxes	2150-225	1,491	1,160	872	924	924	1,698	774	26%	
Contribution to LA Teachers' Retirement	2150-231	17,902	21,360	11,781	16,574	16,574	30,712	14,138	29%	
Workers Compensation	2150-260	418	364	299	210	210	386	176	73%	
Total Speech Pathology & Audiology Services		167,862	118,084	103,118	92,221	92,221	131,890	39,669	28%	
Total Pupil Support Services		1,231,091	1,188,545	707,623	1,177,832	1,177,832	1,283,182	105,350	9%	
Instructional Staff Services										
Improvement of Instructional Services-Regular Programs										
Salaries										
Special Ed -Directors, Supervisors	2212-111	117,388	119,079	56,539	116,070	116,070	119,552	3,482	3%	
Special Ed -Clerical/Secretarial	2212-114	13,178	13,878	7,827	13,573	13,573	13,980	407	3%	
Special Ed -Other Salaries	2212-100	220,402	167,043	269,821	607,072	607,072	625,283	18,211	3%	
Employee Benefits										
Group Insurance	2212-210	38,980	49,495	49,169	131,898	131,898	123,177	(8,721)	-7%	
Medicare Taxes	2212-225	4,418	4,068	4,657	10,682	10,682	8,205	(2,477)	-23%	
Contribution to LA Teachers' Retirement	2212-231	92,018	74,635	92,161	191,545	191,545	147,381	(44,164)	-23%	
Workers Compensation	2212-260	1,158	982	2,351	2,431	2,431	1,867	(564)	-23%	
Total Improvement of Instructional Services-Regular Programs		487,542	429,180	482,525	1,073,271	1,073,271	1,039,445	(33,826)	-3%	
(Continued)										

(Continued)

ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (FUND 20)
BUDGET 2019 - 2020

Function Object	2017-2018 Actual	2018-2019				2019 - 2020 Budget	Change 2019 to 2020 Budget	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%
Staff Training - Special Education								
Stipend Pay	2232-150	\$ 17,556	\$ 10,000	\$ 30,075	\$ 82,000	\$ 82,000	\$ 33,000	\$ (49,000) -60%
Employee Benefits								
FICA	2232-220	-	-	14	-	-	-	-
Medicare Taxes	2232-225	255	145	2,440	1,189	1,189	478	(711) -60%
Contribution to LA Teachers' Retirement	2232-231	4,687	2,660	47,094	21,320	21,320	8,580	(12,740) -60%
Workers Compensation	2232-260	58	35	695	271	271	108	(163) -60%
Staff Instructors	2232-112	603,587	478,547	147,058	491,361	491,361	407,745	(83,616) -17%
Employee Benefits								
Group Insurance	2232-210	85,263	98,400	20,126	87,743	87,743	91,549	3,806 4%
Medicare Taxes	2232-225	8,212	7,316	-	7,124	7,124	5,912	(1,212) -17%
Contribution to LA Teachers' Retirement	2232-231	161,494	134,862	-	127,753	127,753	10,851	(116,902) -92%
Workers Compensation	2232-260	2,005	1,789	-	1,621	1,621	1,345	(276) -17%
Total Staff Training - Special Education		<u>883,117</u>	<u>733,754</u>	<u>247,502</u>	<u>820,382</u>	<u>820,382</u>	<u>559,568</u>	<u>(260,814) -32%</u>
Total Instructional Staff Services		1,370,659	1,162,934	730,027	1,893,653	1,893,653	1,599,013	(294,640) -16%
School Administration								
Communications (phone, internet, postage)	2400-530	<u>1,344</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total School Administration		1,344	1,000	-	-	-	-	-
Business Services								
Telephone and Postage	2510-530	<u>2,224</u>	<u>6,850</u>	<u>1,568</u>	<u>7,732</u>	<u>7,732</u>	<u>7,732</u>	<u>-</u> 0%
Advertising	2510-540	<u>16</u>	<u>350</u>	<u>260</u>	<u>200</u>	<u>200</u>	<u>200</u>	<u>-</u> 0%
Total Business Services		2,240	7,200	1,828	7,932	7,932	7,932	- 0%
Student Transportation Services								
Regular Transportation								
Salaries - Bus Drivers	2720-116	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employee Benefits								
Medicare Taxes	2720-225	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to LA School Employees' Retire.	2720-233	<u>14</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Workers Compensation	2720-260	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Regular Transportation		<u>67</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Education Transportation								
Salaries - Bus Drivers	2730-116	<u>10,988</u>	<u>10,000</u>	<u>5,999</u>	<u>11,250</u>	<u>11,250</u>	<u>11,250</u>	<u>-</u> 0%
Operational Allowance	2730-583	<u>94</u>	<u>10,000</u>	<u>244</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u> 0%
Fuel	2730-626	<u>294</u>	<u>-</u>	<u>167</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employee Benefits								
FICA	2730-220	<u>14</u>	<u>-</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Medicare Taxes	2730-225	<u>135</u>	<u>145</u>	<u>76</u>	<u>236</u>	<u>236</u>	<u>163</u>	<u>(73) -31%</u>
Contribution to LA Teachers' Retire.	2730-231	<u>-</u>	<u>-</u>	<u>20</u>	<u>4,225</u>	<u>4,225</u>	<u>-</u>	<u>(4,225) -100%</u>
Contribution to LA School Employees' Retire.	2730-233	<u>2,752</u>	<u>5,340</u>	<u>1,418</u>	<u>-</u>	<u>-</u>	<u>3,174</u>	<u>3,174 100%</u>
Workers Compensation	2730-260	<u>530</u>	<u>449</u>	<u>318</u>	<u>54</u>	<u>54</u>	<u>449</u>	<u>395 731%</u>
Total Special Education Transportation		<u>14,807</u>	<u>25,934</u>	<u>8,249</u>	<u>20,765</u>	<u>20,765</u>	<u>20,036</u>	<u>(729) -4%</u>
Total Student Transportation Services		14,874	25,934	8,249	20,765	20,765	20,036	(729) -4%
Central Services								
Salaries - System Analysts	2842-118	<u>58,115</u>	<u>26,766</u>	<u>40,656</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u> 0%
Salaries - Computer Operators	2844-118	<u>-</u>	<u>38,234</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employee Benefits								
Group Insurance	2840-210	<u>8,634</u>	<u>6,626</u>	<u>6,168</u>	<u>11,000</u>	<u>11,000</u>	<u>23,000</u>	<u>12,000 109%</u>
Medicare Taxes	2840-225	<u>817</u>	<u>698</u>	<u>574</u>	<u>942</u>	<u>942</u>	<u>943</u>	<u>1 0%</u>
Contribution to LA School Employees' Retire.	2840-231	<u>11,562</u>	<u>17,355</u>	<u>8,022</u>	<u>16,900</u>	<u>16,900</u>	<u>16,900</u>	<u>-</u> 0%
Workers Compensation	2840-260	<u>192</u>	<u>210</u>	<u>154</u>	<u>215</u>	<u>215</u>	<u>215</u>	<u>-</u> 0%
Total Central Services		79,320	89,889	55,574	94,057	94,057	106,058	12,001 13%
TOTAL EXPENDITURES		3,771,534	4,432,658	2,326,126	5,446,309	5,446,309	3,714,160	(1,732,149) -32%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		<u>295,889</u>	<u>356,660</u>	<u>(259,241)</u>	<u>420,359</u>	<u>420,359</u>	<u>200,000</u>	<u>(220,359) -52%</u>
OTHER FINANCING SOURCES (USES)								
Transfers of Indirect Costs	5200-933	<u>(295,889)</u>	<u>(356,660)</u>	<u>-</u>	<u>(420,359)</u>	<u>(420,359)</u>	<u>(200,000)</u>	<u>220,359 -52%</u>
NET CHANGE IN FUND BALANCE		-	-	(259,241)	-	-	-	-
Fund Balance, Beginning of Year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (259,241)	\$ -	\$ -	\$ -	\$ -

This program provides free appropriate education for all identified handicapped children from 3 to 21 years of age in the least restrictive environment.

(Concluded)

Federal grantor: United States Department of Education

CFDA number 84.027A

Authorization: Individuals with Disabilities Act (IDEA), as amended, Part B, Sections 611-618, 20 U.S.C. 1411-1418

Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - PRESCHOOL (FUND 52)
BUDGET 2019 - 2020**

			2018-2019					Change 2019 to	
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2019 - 2020 Budget	2020 Budget	
								Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4532	\$ 84,045	\$ 99,121	\$ 40,658	\$ 146,874	\$ 146,874	\$ 93,245	\$ (53,629)	-37%
EXPENDITURES									
Special Education Programs									
Salaries - Speech Therapist	1210-112	54,259	-	-	54,258	54,258	51,813	(2,445)	-5%
Employee Benefits									
Group Insurance	1210-210	8,821	-	-	10,010	10,010	9,563	(447)	-4%
Medicare Taxes	1210-225	712	-	-	787	787	751	(36)	-5%
Contribution to LA Teachers' Retirement	1210-231	14,433	-	-	14,487	14,487	13,834	(653)	-5%
Workers Compensation	1210-260	180	-	-	206	206	197	(9)	-4%
Materials and Supplies	1210-610	-	9,741	-	56,126	56,126	-	(56,126)	-100%
Technology Related Supplies	1210-615	-	-	-	450	450	10,389	9,939	2209%
Total Special Education		78,405	9,741	-	136,324	136,324	86,547	(49,777)	-37%
Instructional Staff Services									
Salaries - Other Salaries - Coordinator	2212-100	-	58,000	36,841	-	-	-	-	-
Employee Benefits									
Group Insurance	2212-210	-	7,482	3,310	-	-	-	-	-
Medicare	2212-225	-	841	361	-	-	-	-	-
Contribution to LA Teachers' Retirement	2212-231	-	15,486	7,026	-	-	-	-	-
Workers Compensation	2212-260	-	191	100	-	-	-	-	-
Total Instructional Staff Services		-	82,000	47,638	-	-	-	-	-
TOTAL EXPENDITURES		78,405	91,741	47,638	136,324	136,324	86,547	(49,777)	-37%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		5,640	7,380	(6,980)	10,550	10,550	6,698	(3,852)	-37%
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	(5,640)	(7,380)	-	(10,550)	(10,550)	(6,698)	3,852	-37%
NET CHANGE IN FUND BALANCE		-	-	(6,980)	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (6,980)	\$ -	\$ -	\$ -	-	-

This program provides "per child" funding that follows the child as he leaves his facility and enters public schools or day developmental training programs.

Federal grantor: United States Department of Education
CFDA number 84.173A
Authorization: Individuals with Disabilities Act (IDEA), as amended, Part B, Section 619, 20 U.S.C. 1419
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

ASCENSION PARISH SCHOOL BOARD
TITLE I - EVERY STUDENT SUCCEEDS ACT (FUND 22)
BUDGET 2019 - 2020

Function Object	2017-2018 Actual	2018-2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4541	\$ 3,988,975	\$ 3,714,707	\$ 974,462	\$ 4,929,406	\$ 4,929,406	\$ 3,331,596	\$ (1,597,810)	-32%
EXPENDITURES									
Regular Education Programs									
Salaries									
Elementary Teachers	1110-112	177,316	130,000	1,661	357,183	357,183	95,120	(262,063)	-73%
Secondary Teachers	1130-112	18,462	35,063	2,083	-	-	-	-	--
Employee Benefits									
Medicare Taxes	1100-225	2,839	2,393	70	5,179	5,179	1,380	(3,799)	-73%
Contribution to LA Teachers' Retirement	1100-231	52,077	43,907	1,001	92,868	92,868	24,731	(68,137)	-73%
Workers Compensation	1100-260	646	545	14	1,178	1,178	314	(864)	-73%
Total Regular Programs		251,340	211,908	4,829	456,408	456,408	121,545	(334,863)	-73%
Special Education Programs									
Salaries									
Teachers	1210-112	42,935	23,107	-	-	-	-	-	--
Employee Benefits									
Medicare Taxes	1210-225	623	335	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	1210-231	11,421	6,147	-	-	-	-	-	--
Workers Compensation	1210-260	142	77	-	-	-	-	-	--
Total Special Education Programs		55,121	29,666	-	-	-	-	-	--
Special Programs									
NCLB/ESSA Programs									
Salaries									
Teachers	1510-112	159,474	345,381	101,770	247,329	247,329	273,903	26,574	11%
Para-professional (Aides)	1510-115	303,182	265,984	153,877	302,722	302,722	200,000	(102,722)	-34%
Purchased Professional/Technical Services	1510-300	79,159	84,000	46,688	58,405	58,405	42,000	(16,405)	-28%
Travel Expense Reimbursement	1510-582	239,367	71,500	110,451	293,071	293,071	39,500	(253,571)	-87%
Other Purchased Services	1510-500	-	-	61,230	182,953	182,953	84,000	(98,953)	-54%
Group Insurance	1510-210	105,997	125,039	57,184	53,689	53,689	99,969	46,280	86%
FICA	1510-220	1,853	-	867	-	-	4,092	4,092	100%
Medicare Taxes	1510-225	6,194	8,965	3,495	7,976	7,976	6,872	(1,104)	-14%
Contribution to LA Teachers' Retirement	1510-231	106,385	162,923	56,650	143,013	143,013	123,215	(19,798)	-14%
Other Retirement	1510-239	917	1,126	-	-	-	-	-	--
Workers Compensation	1510-260	1,526	2,237	970	1,815	1,815	1,564	(251)	-14%
Technology Related Supplies	1510-615	32,176	2,831	29,018	129,491	129,491	10,000	(119,491)	-92%
Materials and Supplies	1510-610	257,232	164,258	129,538	139,584	139,584	120,016	(19,568)	-14%
Miscellaneous Non Public Expenditures	1510-895	2,603	9,000	-	11,171	11,171	9,000	(2,171)	-19%
Total NCLB/ESSA Programs		1,296,065	1,243,244	751,738	1,571,219	1,571,219	1,014,131	(557,088)	-35%
English Language Acquisition									
Salaries									
Salaries - Teachers	1520-112	72,488	133,000	113,742	279,843	279,843	170,500	(109,343)	-39%
Salaries - Para-professionals (Aides)	1520-115	10,177	9,450	8,498	-	-	39,450	39,450	100%
Employee Benefits									
Group Insurance	1520-210	14,756	26,353	20,957	50,748	50,748	45,431	(5,317)	-10%
Medicare Taxes	1520-225	1,136	2,066	1,688	4,057	4,057	3,044	(1,013)	-25%
Contribution to LA Teachers' Retirement	1520-231	21,989	38,034	23,714	72,759	72,759	54,587	(18,172)	-25%
Workers Compensation	1520-260	273	470	464	923	923	693	(230)	-25%
Total English Language Acquisition		120,819	209,373	169,063	408,330	408,330	313,705	(94,625)	-23%
Special Programs - Pre-Kindergarten Programs									
Teachers	1530-112	263,703	230,778	79,433	343,340	343,340	230,000	(113,340)	-33%
Para-professional (Aides)	1530-115	80,482	120,000	18,831	-	-	100,000	100,000	100%
Travel Expense Reimbursement	1530-582	1,848	1,500	843	4,500	4,500	2,500	(2,000)	-44%
Technology Related Supplies	1530-615	243	-	625	-	-	-	-	--
Materials and Supplies	1530-610	978	1,000	43	-	-	12,000	12,000	100%
Employee Benefits									
Group Insurance	1530-210	64,497	64,594	17,667	61,812	61,812	69,441	7,629	12%
Medicare Taxes	1530-225	4,170	5,086	1,346	4,978	4,978	4,785	(193)	-4%
Contribution to LA Teachers' Retirement	1530-231	83,848	93,307	21,804	89,268	89,268	85,800	(3,468)	-4%
Workers Compensation	1530-260	1,136	1,158	373	1,133	1,133	1,089	(44)	-4%
Total Special Programs - Pre-Kindergarten Programs		500,905	517,423	140,965	505,031	505,031	505,615	584	0%
Total Special Programs		1,917,789	1,970,040	1,061,766	2,484,580	2,484,580	1,833,451	(651,129)	-26%

(Continued)

(Continued)

ASCENSION PARISH SCHOOL BOARD
TITLE I - EVERY STUDENT SUCCEEDS ACT (FUND 22)
BUDGET 2019 - 2020

	Function Object	2018-2019						Change 2019 to 2020 Budget		
		2017-2018	Original	Actual	Projected	Amended	2019 - 2020	Amount	%	
		Actual	Budget	July - Feb.	Actual	Budget	Budget			
Instructional Staff Services										
Improvement of Instructional Services										
Salaries										
Regular Prog. -Directors/Supervisors	2211-111	\$ 76,911	\$ 83,667	\$ 55,038	\$ 83,531	\$ 83,531	\$ -	\$ (83,531)	-100%	
Employee Benefits										
Group Insurance	2211-210	493	4,627	4,068	20,882	20,882	-	(20,882)	-100%	
Medicare Taxes	2211-225	1,208	1,213	771	1,240	1,240	-	(1,240)	-100%	
Contribution to LA Teachers' Retirement	2211-231	20,458	22,339	14,695	21,718	21,718	-	(21,718)	-100%	
Workers Compensation	2211-260	275	276	209	276	276	-	(276)	-100%	
Special Prog. -Directors, Supervisors, Coord.	2214-111	73,339	73,142	48,893	155,163	155,163	236,497	81,334	52%	
Special Prog. -Clerical/Secretarial	2214-114	37,580	38,164	25,442	38,164	38,164	38,880	716	2%	
Employee Benefits										
Group Insurance	2214-210	14,680	20,591	10,424	25,091	25,091	58,516	33,425	133%	
Medicare Taxes	2214-225	519	1,614	351	2,803	2,803	3,993	1,190	42%	
Contribution to LA Teachers' Retirement	2214-231	29,504	29,718	19,848	50,265	50,265	71,598	21,333	42%	
Workers Compensation	2214-260	366	367	282	638	638	908	270	42%	
Total Improvement of Instructional Services		255,333	275,718	180,021	399,771	399,771	410,392	10,621	3%	
Salaries - Staff Instructors-Regular Education										
2231-112		1,800	-	8,333	-	-	-	-	--	
Employee Benefits										
Medicare Taxes	2231-225	26	-	113	-	-	-	-	--	
Contribution to LA Teachers' Retirement	2231-231	479	-	2,225	-	-	-	-	--	
Workers Compensation	2231-260	6	-	32	-	-	-	-	--	
Salaries - Staff Instructors-Special Education										
2232-112		6,510	-	8,333	-	-	-	-	--	
Employee Benefits										
Medicare Taxes	2232-225	94	-	115	-	-	-	-	--	
Contribution to LA Teachers' Retirement	2232-231	1,732	-	2,225	-	-	-	-	--	
Workers Compensation	2232-260	21	-	32	-	-	-	-	--	
Staff Training - Other Special Programs										
Salaries - Staff Instructors-Other Special Programs	2234-112	716,252	553,689	328,139	726,539	726,539	448,562	(277,977)	-38%	
Stipend Pay	2234-150	119,014	25,000	130,130	133,160	133,160	25,000	(108,160)	-81%	
Employee Benefits										
Group Insurance	2234-210	59,023	107,057	30,618	119,777	119,777	88,531	(31,246)	-26%	
FICA	2234-220	3	-	17	-	-	-	-	--	
Medicare Taxes	2234-225	11,554	8,391	6,227	12,465	12,465	6,169	(6,296)	-51%	
Contribution to LA Teachers' Retirement	2234-231	221,894	153,931	121,923	223,521	223,521	110,617	(112,904)	-51%	
Other Retirement Contributions	2234-239	68	-	-	-	-	-	-	--	
Workers Compensation	2234-260	2,755	1,910	1,759	2,837	2,837	1,403	(1,434)	-51%	
Total Staff Training - Other Special Programs		1,141,231	849,978	640,221	1,218,299	1,218,299	680,282	(538,017)	-44%	
Total Instructional Staff Services		1,396,564	1,125,696	820,242	1,618,070	1,618,070	1,090,674	(527,396)	-33%	
School Administration										
Communications (phone, internet, postage)	2400-530	64,393	89,913	63,240	8,307	8,307	-	(8,307)	-100%	
Total School Administration		64,393	89,913	63,240	8,307	8,307	-	(8,307)	-100%	
Business Services										
Postage	2510-530	-	-	-	-	-	2,906	2,906	100%	
Printing and Binding	2540-550	-	500	-	-	-	-	-	--	
Total Business Services		-	500	-	-	-	2,906	2,906	100%	
Operation and Maintenance of Plant Services										
Electricity	2620-622	1,671	3,550	123	609	609	-	(609)	-100%	
Total Operation and Maintenance of Plant		1,671	3,550	123	609	609	-	(609)	-100%	
Student Transportation Services										
Salaries - Bus Drivers	2720-116	9,732	10,201	3,560	5,760	5,760	10,201	4,441	77%	
Employee Benefits										
Medicare Taxes	2720-225	136	148	64	84	84	148	64	76%	
Contribution to LA Teachers Retirement	2720-231	214	-	368	1,498	1,498	-	(1,498)	-100%	
Contribution to LA School Employees' Retire.	2720-233	1,491	2,724	479	-	-	2,652	2,652	100%	
Workers Compensation	2720-260	402	678	175	19	19	336	317	1668%	
Total Student Transportation		11,975	13,751	4,646	7,361	7,361	13,337	5,976	81%	
TOTAL EXPENDITURES										
		3,698,853	3,445,024	1,954,846	4,575,335	4,575,335	3,061,913	(1,513,422)	-33%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES										
		290,122	269,683	(980,384)	354,071	354,071	269,683	(84,388)	-24%	
OTHER FINANCING SOURCES (USES)										
Transfers of Indirect Costs	5200-933	(290,122)	(269,683)	-	(354,071)	(354,071)	(269,683)	84,388	-24%	
NET CHANGE IN FUND BALANCE										
		-	-	(980,384)	-	-	-	-	--	
Fund Balance, Beginning of Year										
		-	-	-	-	-	-	-		
FUND BALANCE, END OF YEAR										
		\$ -	\$ -	\$ (980,384)	\$ -	\$ -	\$ -	-		

(Concluded)

These programs are in the area of language development, reading and math and strive to meet the special needs of economically and educationally deprived children through federal funding for teachers, aides, instructional materials, equipment and parents involvement.

Federal grantor: United States Department of Education

CFDA number 84.010A

Authorization: Elementary and Secondary Education Act of 1965 (ESEA), as amended, Title I, Part A, 20 U.S.C. 6301 et seq

Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

ASCENSION PARISH SCHOOL BOARD
TITLE II - IMPROVING TEACHER QUALITY STATE GRANTS (FUND 17)
BUDGET 2019 - 2020

	Function Object	2017-2018 Actual	Original Budget	2018-2019 Actual July - Feb.	Projected Actual	Amended Budget	2019 - 2020 Budget	Change 2018 to 2019 Budget	
								Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4545	\$ 753,224	\$ 902,352	\$ 222,511	\$ 1,746,529	\$ 1,746,529	\$ 887,049	\$ (859,480)	-49%
EXPENDITURES									
Regular Education Programs									
Salaries - Elementary Teachers	1110-112	268,675	289,500	-	404,623	404,623	289,500	(115,123)	-28%
Employee Benefits									
Medicare Taxes	1100-225	3,896	4,198	-	5,867	5,867	4,198	(1,669)	-28%
Contribution to LA Teachers' Retirement	1100-231	71,467	77,297	-	108,034	108,034	75,270	(32,764)	-30%
Workers Compensation	1100-260	887	955	-	1,538	1,538	1,100	(438)	-28%
Total Regular Education Programs		344,925	371,950	-	520,062	520,062	370,068	(149,994)	-29%
Special Education Programs									
Salaries - Teachers	1210-112	39,588	-	-	-	-	-	-	--
Employee Benefits									
Medicare Taxes	1210-225	574	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	1210-231	10,530	-	-	-	-	-	-	--
Workers Compensation	1210-260	131	-	-	-	-	-	-	--
Total Special Education Programs		50,823	-	-	-	-	-	-	--
Special Programs									
NCLB/ESSA Programs									
Purchased Professional and Technical Services	1510-300	6,750	15,000	77,446	182,293	182,293	15,000	(167,293)	-92%
Travel Expense Reimbursement	1510-582	8,536	37,512	1,485	202,937	202,937	29,316	(173,621)	-86%
Materials and Supplies	1510-610	5,235	9,000	22,736	27,122	27,122	9,000	(18,122)	-67%
Miscellaneous Non-Public Expenditures	1510-895	53,459	30,142	24,552	49,088	49,088	30,142	(18,946)	-39%
Employee Benefits									
Other Employee Benefits	1510-290	-	-	-	7,000	7,000	-	(7,000)	-100%
Total NCLB/ESSA Programs		73,980	91,654	126,219	468,440	468,440	83,458	(384,982)	-82%
Total Special Programs		73,980	91,654	126,219	468,440	468,440	83,458	(384,982)	-82%
Instructional Staff Services									
Staff Training - Special Education									
Staff Instructors - Other Special Programs	2234-112	158,214	250,000	63,216	430,881	430,881	250,000	(180,881)	-42%
Employee Benefits									
Group Insurance	2234-210	25,681	46,726	13,013	78,766	78,766	50,233	(28,533)	-36%
Medicare Taxes	2234-225	2,206	3,625	854	6,248	6,248	3,625	(2,623)	-42%
Contribution to LA Teachers' Retirement	2234-231	42,085	66,750	16,661	115,045	115,045	65,000	(50,045)	-44%
Workers Compensation	2234-260	522	825	240	1,637	1,637	950	(687)	-42%
Total Staff Training - Special Education		228,708	367,926	93,984	632,577	632,577	369,808	(262,769)	-42%
Total Instructional Staff Services		228,708	367,926	93,984	632,577	632,577	369,808	(262,769)	-42%
TOTAL EXPENDITURES		698,436	831,530	220,203	1,621,079	1,621,079	823,334	(797,745)	-49%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		54,788	70,822	2,308	125,450	125,450	63,715	(61,735)	-49%
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	\$ (54,788)	\$ (70,822)	\$ (2,308)	\$ (125,450)	\$ (125,450)	\$ (63,715)	\$ 61,735	-49%
NET CHANGE IN FUND BALANCE									
		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

This program increases student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools. The program also holds local educational agencies and schools accountable for improvements in student academic achievement.

Federal grantor: United States Department of Education
CFDA number 84.367A
Authorization: Elementary and Secondary Education Act of 1965 (ESEA), as amended, Title II, Part A
Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

ASCENSION PARISH SCHOOL BOARD
TITLE III - ENGLISH LANGUAGE ACQUISITION (FUND 41)
BUDGET 2019 - 2020

	Function Object	2017-2018 Actual	2018-2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES										
Restricted Federal Grants-in-Aid	0000-4547	\$ 61,163	\$ 79,420	\$ 22,788	\$ 75,291	\$ 75,291	\$ 52,008	\$ (23,283)	-31%	
EXPENDITURES										
English Language Acquisition										
Salaries - Teachers	1520-112	870	1,586	12,741	22,859	22,859	21,200	(1,659)	-7%	
Salaries - Para-professionals (Aides)	1520-115	28,447	31,080	6,348	11,938	11,939	9,600	(2,339)	-20%	
Travel Expense Reimbursement	1520-582	415	2,018	1,636	6,795	6,795	2,000	(4,795)	-71%	
Materials and Supplies	1520-610	753	5,404	1,394	7,097	7,096	1,663	(5,433)	-77%	
Technology Related Supplies	1520-615	-	678	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	1520-210	11,201	17,849	5,325	10,459	10,459	7,954	(2,505)	-24%	
Medicare Taxes	1520-225	383	451	250	505	505	447	(58)	-11%	
Contribution to LA Teachers' Retirement	1520-231	7,798	8,689	5,097	9,047	9,047	8,008	(1,039)	-11%	
Workers Compensation	1520-260	97	108	73	115	115	117	2	2%	
Total Special Programs		49,964	67,863	32,864	68,815	68,815	50,989	(17,826)	-26%	
School Administration										
Communications (phone, internet, and postage)	2400-530	10,000	10,000	4,615	5,000	5,000	-	(5,000)	-100%	
Total School Administration		10,000	10,000	4,615	5,000	5,000	-	(5,000)	-100%	
TOTAL EXPENDITURES										
		59,964	77,863	37,479	73,815	73,815	50,989	(22,826)	-31%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES										
		1,199	1,557	(14,691)	1,476	1,476	1,019	(457)	-31%	
OTHER FINANCING SOURCES (USES)										
Transfers of Indirect Costs	5200-933	(1,199)	(1,557)	-	(1,476)	(1,476)	(1,019)	457	-31%	
NET CHANGE IN FUND BALANCE										
		-	-	(14,691)	-	-	-	-	--	
Fund Balance, Beginning of Year		\$ -	-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (14,691)	\$ -	\$ -	\$ -	-		

This program is targeted to benefit limited English proficient children and immigrant youth attain English proficiency and meet the same academic standards as their English-speaking peers

Federal grantor: United States Department of Education
CFDA number 84.365A

Authorization: Elementary and Secondary Education Act of 1965 (ESEA), as amended, Title III, Part A, Sections 3101-3114
Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Function

ASCENSION PARISH SCHOOL BOARD
TITLE III - IMMIGRANT (FUND 43)
BUDGET 2019 - 2020

	Function Object	2017-2018 Actual	2018-2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES										
Restricted Federal Grants-in-Aid	0000-4547	\$ 3,458	\$ 13,632	\$ 5,080	\$ 23,207	\$ 23,207	\$ 45,273	\$ 22,066	95%	
EXPENDITURES										
English Language Acquisition										
Salaries - Teachers	1520-112		-	735	1,530	1,530	5,000	3,470	227%	
Travel Expense Reimbursement	1520-582	1,044	4,459	1,433	9,300	9,300	12,500	3,200	34%	
Materials and Supplies	1520-610	1,607	6,554	5,683	10,269	10,269	23,113	12,844	125%	
Technology Related Supplies	1520-615	555	1,627	1,297	-	-	-	-	--	
Employee Benefits										
Medicare Taxes	1520-225	-	-	11	412	412	73	(339)	-82%	
Contribution to LA Teachers' Retirement	1520-231	-	-	196	23	23	1,318	1,295	5630%	
Workers Compensation	1520-260	-	-	3	6	6	17	11	183%	
Total Special Programs		3,206	12,640	9,358	21,540	21,540	42,021	20,481	95%	
TOTAL EXPENDITURES		3,206	12,640	9,358	21,540	21,540	42,021	20,481	95%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		252	992	(4,278)	1,667	1,667	3,252	1,585	95%	
OTHER FINANCING SOURCES (USES)										
Transfers of Indirect Costs	5200-933	(252)	(992)	-	(1,667)	(1,667)	(3,252)	(1,585)	95%	
NET CHANGE IN FUND BALANCE		-	-	(4,278)	-	-	-	-	--	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (4,278)	\$ -	\$ -	\$ -			

This program is targeted to benefit limited English proficient children and immigrant youth attain English proficiency and meet the same academic standards as their English-speaking peers.

Federal grantor: United States Department of Education
CFDA number 84.365A

Authorization: Elementary and Secondary Education Act of 1965 (ESEA), as amended, Title III, Part A, Sections 3101-3141
Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

ASCENSION PARISH SCHOOL BOARD
TITLE IV A - STUDENT SUPPORT AND ACADEMIC ENRICHMENT (FUND 121)
BUDGET 2019 - 2020

	Function Object	2017-2018 Actual	2018-2019				2019 - 2020 Budget	Change 2019 to 2020 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES										
Restricted Federal Grants-in-Aid	0000-4559	\$ 75,055	\$ 90,874	\$ 47,500	\$ 295,273	\$ 295,273	\$ 90,874	\$ (204,399)	-69%	
EXPENDITURES										
NCLB/ESSA Programs										
Purchased Professional and Technical Services	1510-300	-	2,000	8,225	19,763	19,763	2,000	(17,763)	-90%	
Other Purchased Services	1510-500	20,000	23,067	-	29,674	29,674	23,067	(6,607)	-22%	
Materials and Supplies	1510-610	45,196	54,770	108,837	223,099	223,099	54,770	(168,329)	-75%	
Technology-Related Supplies	1510-615	4,397	4,424	1,548	1,528	1,528	4,424	2,896	190%	
Total Special Programs		69,593	84,261	118,610	274,064	274,064	84,261	2,896	-69%	
School Administration										
Communications (Phone, Internet and Postage)	2400-530	-	-	212	-	-	-	-	--	
Total School Administration		-	-	212	-	-	-	-	--	
TOTAL EXPENDITURES		69,593	84,261	118,822	274,064	274,064	84,261	(189,803)	-69%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		5,462	6,613	(71,322)	21,209	21,209	6,613	(14,596)	-69%	
<u>OTHER FINANCING SOURCES (USES)</u>										
Transfers of Indirect Costs	5200-933	(5,462)	(6,613)	-	(21,209)	(21,209)	(6,613)	14,596.00	-69%	
<u>NET CHANGE IN FUND BALANCE</u>		-	-	(71,322)	-	-	-	-	--	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (71,322)	\$ -	\$ -	\$ -			

The purpose of this grant is to develop and implement Visual Arts and Performing Arts programs at all elementary schools for grades K-5

Federal grantor: United States Department of Education

CFDA number 84.424A

P.L. No Child Left Behind Act of 2001, Education Act of 1995

Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Function

**ASCENSION PARISH SCHOOL BOARD
TITLE XIX - KID MED (FUND 25)
BUDGET 2019 - 2020**

			2018-2019					2019 - 2020	Change 2019 to 2020 Budget	
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	Budget		Amount	%
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid	0000-1992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<u>EXPENDITURES</u>										
Pupil Support Services										
Salaries										
Clerical/Secretarial	2130-114	22,996	20,237	-	-	-	-	-	-	--
Materials and Supplies	2130-610	-	-	-	50,009	50,009	-	(50,009)	-100%	
All Other Equipment	2130-730	-	-	-	20,000	20,000	-	(20,000)	-100%	
Employee Benefits										
Group Insurance	2130-210	7,758	10,345	-	-	-	-	-	-	--
Medicare Taxes	2130-225	269	293	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	2130-231	6,117	5,403	-	-	-	-	-	-	--
Workers Compensation	2130-260	75	67	-	-	-	-	-	-	--
Sick Leave Severancy Pay	2130-281	17	-	-	-	-	-	-	-	--
Total Pupil Support Services		37,232	36,345	-	70,009	70,009	-	(70,009)	-100%	
TOTAL EXPENDITURES		<u>37,232</u>	<u>36,345</u>	<u>-</u>	<u>70,009</u>	<u>70,009</u>	<u>-</u>	<u>(70,009)</u>	<u>-100%</u>	
<u>NET CHANGE IN FUND BALANCE</u>		(37,232)	(36,345)	-	(70,009)	(70,009)	-	70,009	-100%	
Fund Balance, Beginning of Year		107,241	70,009	70,009	70,009	70,009	-			
FUND BALANCE, END OF YEAR		\$ 70,009	\$ 33,664	\$ 70,009	\$ -	\$ -	\$ -			

This program provides comprehensive preventative health services.

Federal grantor: United States Department of Health and Human Development
Contract number 1415090
Louisiana Annual Financial Report (AFR) Fund Column 7, Other Special Funds

**ASCENSION PARISH SCHOOL BOARD
VOCATIONAL EDUCATION - CARL PERKINS (FUND 4)
BUDGET 2019 - 2020**

			2018-2019					Change 2019 to	
	Function Object	2017-2018 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2019 - 2020 Budget	2020 Budget Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4510	\$ 259,831	\$ 245,731	\$ 115,570	\$ 239,030	\$ 239,030	\$ 254,900	\$ 15,870	7%
EXPENDITURES									
Career and Technical Education Programs									
Salaries - Career/Tech Ed Program Teachers	1390-112	59,250	73,400	36,021	70,237	70,237	120,000	49,763	71%
Purchased Professional and Technical Services	1300-300	12,846	10,131	5,684	12,260	12,260	11,500	(760)	-6%
Travel Expense Reimbursement	1300-582	43,129	35,800	40,207	42,900	42,900	25,800	(17,100)	-40%
Other Purchased Services	1300-500	26,450	30,400	29,381	29,500	29,500	30,400	900	3%
Technology Related Supplies	1300-615	82,181	67,200	188	32,505	32,505	38,400	5,895	18%
Materials and Supplies	1300-610	11,422	16,800	8,679	18,750	18,750	9,600	(9,150)	-49%
Textbooks/Workbooks	1300-642	4,674	-	2,399	4,500	4,500	-	(4,500)	-100%
Employee Benefits									
FICA	1300-220	3,313	5,007	1,507	3,313	3,313	7,440	4,127	125%
Medicare Taxes	1300-225	843	1,064	521	843	843	1,740	897	106%
Contribution to LA Teachers' Retirement	1300-231	1,479	5,687	3,104	3,515	3,515	9,624	6,109	174%
Workers Compensation	1300-260	195	242	137	195	195	396	201	103%
Total Career and Technical Education Programs		245,782	245,731	127,828	218,518	218,518	254,900	36,382	17%
Instructional Staff Services									
Salaries									
Stipend Pay	2235-150	11,211	-	-	17,298	17,298	-	(17,298)	-100%
Employee Benefits									
FICA	2235-220	110	-	-	110	110	-	(110)	-100%
Medicare Taxes	2235-225	175	-	-	175	175	-	(175)	-100%
Contribution to LA Teachers' Retirement	2235-231	2,518	-	-	2,894	2,894	-	(2,894)	-100%
Workers Compensation	2235-260	35	-	-	35	35	-	(35)	-100%
Total Instructional Staff Services		14,049	-	-	20,512	20,512	-	(20,512)	-100%
TOTAL EXPENDITURES									
		259,831	245,731	127,828	239,030	239,030	254,900	15,870	7%
NET CHANGE IN FUND BALANCE									
		-	-	(12,258)	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (12,258)	\$ -	\$ -	\$ -		

This program is designed to administer various vocational programs which provide vocational training and assistance.

Federal grantor: United States Department of Education

CFDA number 84.048A

Authorization: Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV), Title I, 20 U.S.C. 2321

Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

ASCENSION PARISH SCHOOL BOARD
SCHEDULE OF RESTRICTED FEDERAL GRANTS-IN-AID REVENUE
2019-2020

<u>Federal Program Name</u>	<u>2018-2019 Amended Budget</u>	<u>2019-2020 Budget</u>	<u>Difference Increase (Decrease)</u>
Capital Area Human Services District-Gambling	\$ 9,000	\$ 9,000	\$ -
Capital Area Human Services District-Opioid Misuse	13,843	13,843	-
Cecil J. Picard LA4 Early Childhood Program	299,540	297,415	(2,125)
Child Nutrition	6,800,000	8,000,000	1,200,000
Direct Student Services	130,574	-	(130,574)
Early Childhood Community Network Pilot	29,838	29,800	(38)
Early Childhood Lead Agencies	9,310	8,520	(790)
Flood 8/2016 FEMA DR-4277	11,600,000	5,290,000	(6,310,000)
Fresh Fruits and Vegetables Program	8,357	-	(8,357)
Head Start	2,034,491	2,114,384	79,893
Homeless Children and Youth	1,252	-	(1,252)
Jobs for America's Graduates-AIM High	60,000	60,000	-
Jobs for America's Graduates-PETS	72,630	100,000	27,370
Louisiana Assistive Technology Initiative	228,571	-	(228,571)
Redesign Planning 1003A	25,000	230,811	205,811
Reserve Officer Training Corps	200,000	200,000	-
School Resign, Round 1	60,730	-	(60,730)
School Improvement-Believe and Succeed	121,121	-	(121,121)
Special Education-Believe and Prepare-Formula Transition	21,000	-	(21,000)
Special Education-High Cost Services	388,262	-	(388,262)
Special Education-IDEA	5,866,668	3,914,160	(1,952,508)
Special Education-Preschool	146,874	93,245	(53,629)
Title I-Every Student Succeeds Act	4,929,406	3,331,596	(1,597,810)
Title II-Improving Teacher Quality State Grants	1,746,529	887,049	(859,480)
Title III-English Language Acquisition	75,291	52,008	(23,283)
Title III-Immigrant	23,207	45,273	22,066
Title IV-Student Support and Academic Enrichment	295,273	90,874	(204,399)
Vocational Education-Carl Perkins	239,030	254,900	15,870
Total Restricted Federal Grants-in-Aid Revenue	\$ 35,435,797	\$ 25,022,878	\$ (10,412,919)

AIM - Accelerated Interventions from Middle to High
PETS - Pre-employment Transitional Services
IDEA - Individuals with Disabilities Education Act

**ASCENSION PARISH SCHOOL BOARD
APPROPRIATED FUNDS BUDGET SUMMARY
2019-2020**

	2017-2018 Actual				2018-2019 Projected Actual				2019-2020 Budget			
	General Fund	Flood 8/2016 FEMA DR-4277	Special Revenue Funds	Total - Appropriated	General Fund	Flood 8/2016 FEMA DR-4277	Special Revenue Funds	Total - Appropriated	General Fund	Special Revenue Funds	Total - Appropriated	
REVENUES												
Ad Valorem Taxes	\$57,958,094	\$ -	\$ -	\$57,958,094	\$ 60,533,571	\$ -	\$ -	\$ 60,533,571	\$ 62,837,566	\$ -	\$ 62,837,566	
Sales and Use Taxes	64,809,603	-	-	64,809,603	68,837,711	-	-	68,837,711	69,864,819	-	69,864,819	
Minimum Foundation Program	98,318,347	-	139,352	98,457,699	99,174,869	-	124,000	99,298,869	110,969,762	140,000	111,109,762	
Federal Grants	-	17,686,234	20,717,554	38,403,788	-	11,678,644	24,607,722	36,286,366	-	25,788,904	25,788,904	
Other Revenues	14,015,194	155,000	2,005,410	16,175,604	11,542,031	100,000	2,504,400	14,146,431	13,610,017	2,190,000	15,800,017	
TOTAL REVENUES	235,101,237	17,841,234	22,862,316	275,804,787	240,088,182	11,778,644	27,236,122	279,102,948	257,282,164	28,118,904	285,401,068	
EXPENDITURES												
Regular Education	111,707,331	1,164,952	610,665	113,482,948	110,356,369	136,954	1,037,200	111,530,523	115,744,633	555,613	116,300,246	
Special Education	23,729,073	5,308	1,516,004	25,250,385	23,297,853	-	2,876,713	26,174,566	24,867,546	839,658	25,707,204	
Career and Technical Education	1,931,922	-	309,760	2,241,682	2,215,862	29,264	291,148	2,536,274	2,273,438	369,900	2,643,338	
Other Instructional Programs	8,612,834	120,060	177,640	8,910,534	8,016,454	60,798	200,000	8,277,252	9,301,452	230,000	9,531,452	
Special Programs	3,045,777	515	4,020,251	7,066,543	2,596,454	10,974	5,544,099	8,151,527	3,110,806	4,138,118	7,248,924	
Total Instruction	149,026,938	1,290,835	6,634,320	156,952,093	146,482,992	237,990	9,949,160	156,670,142	155,297,876	6,133,289	161,431,165	
Pupil Support	12,583,197	394	1,475,946	14,059,537	12,796,834	475	1,473,896	14,271,205	13,644,146	1,345,073	14,989,219	
Instructional Staff Services	10,134,702	92,821	3,496,084	13,723,607	11,107,016	177,583	4,497,782	15,782,381	11,902,141	3,663,531	15,565,672	
General Administration	4,394,966	-	4,394,966	4,734,717	-	-	-	4,734,717	4,967,142	-	4,967,142	
School Administration	15,270,979	91,013	77,001	15,438,993	15,351,757	29,990	15,307	15,397,054	17,258,935	14,000	17,272,935	
Business Services	2,518,495	265	2,240	2,521,000	2,437,184	-	7,932	2,445,116	2,620,556	10,838	2,631,394	
Operation and Maintenance of Plant	25,556,471	3,894,771	2,259	29,453,501	25,453,162	2,383,507	7,427	27,844,096	27,613,914	64,480	27,678,394	
Student Transportation	12,414,959	5,700	113,325	12,533,984	13,243,102	-	90,236	13,333,338	14,538,595	105,581	14,644,176	
Central Services	5,367,283	1,183,562	79,320	6,630,165	5,565,134	-	94,057	5,659,191	5,862,385	106,058	5,968,443	
Food Service	382,075	218,485	10,109,758	10,710,318	-	25,548	11,584,497	11,610,045	-	12,219,063	12,219,063	
Facility Acquisition and Construction	2,628,784	20,896,948	-	23,525,732	2,316,453	10,622,973	-	12,939,426	3,114,518	4,696,484	7,811,002	
Debt Service	8,925	-	-	8,925	55,725	-	-	55,725	57,000	-	57,000	
Total Support Services	91,260,836	26,383,959	15,355,933	133,000,728	93,061,082	13,240,076	17,771,134	124,072,292	101,579,333	22,225,108	123,804,441	
TOTAL EXPENDITURES	240,287,774	27,674,794	21,990,253	289,952,821	239,544,074	13,478,066	27,720,294	280,742,434	256,877,209	28,358,397	285,235,606	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,186,537)	(9,833,560)	872,063	(14,148,034)	544,108	(1,699,422)	(484,172)	(1,639,486)	404,955	(239,493)	165,462	
OTHER FINANCING SOURCES (USES)												
Other Financing Sources	759,492	9,900,000	-	10,659,492	3,911,410	1,677,711	700,000	6,289,121	1,800,000	1,150,000	2,950,000	
Other Financing Uses	(13,955,282)	-	(670,938)	(14,626,220)	(7,390,567)	-	(967,470)	(8,358,037)	(2,190,640)	(555,808)	(2,746,448)	
NET FINANCING SOURCES (USES)	(13,195,790)	9,900,000	(670,938)	(3,966,728)	(3,479,157)	1,677,711	(267,470)	(2,068,916)	(390,640)	594,192	203,552	
NET CHANGE IN FUND BALANCES	(18,382,327)	66,440	201,125	(18,114,762)	(2,935,049)	(21,711)	(751,642)	(3,708,402)	14,315	354,699	369,014	
Fund Balance, Beginning of Year	69,541,631	34,514	602,041	70,178,186	51,159,304	100,954	803,166	52,063,424	48,224,255	130,767	48,355,022	
FUND BALANCES, END OF YEAR	\$51,159,304	\$ 100,954	\$ 803,166	\$52,063,424	\$ 48,224,255	\$ 79,243	\$ 51,524	\$ 48,355,022	\$ 48,238,571	\$ 485,466	\$ 48,724,037	

**ASCENSION PARISH SCHOOL BOARD
FUND BALANCES SCHEDULE
2019-2020**

	Major Funds		(c)	(d)	(e)	(f)	(g)	(h)	(i)
	(a)	(b)	Special	= (a) + (c)	Capital	Debt	= (b)+(d)+(e)+(f)	Health	= (g) + (h)
	General	2016 Bond	Revenue	Total	Projects	Service	Total	Care	Total
	Fund	Construction Fund	Funds	Appropriated	Funds	Funds	Governmental	Fund	All Funds
Beginning Fund Balance	\$ 48,224,255	\$ 49,485,883	\$ 130,767	\$ 48,355,022	\$ 7,651,896	\$ 9,750,993	\$ 115,243,794	\$ 298,664	\$115,542,458
Increases									
Revenues	257,282,164	1,000,000	28,118,904	285,401,068	-	20,675,633	307,076,701	40,521,058	347,597,759
Other Sources of Funds	<u>1,800,000</u>	<u>40,000,000</u>	<u>1,150,000</u>	<u>2,950,000</u>	-	-	<u>42,950,000</u>	-	<u>42,950,000</u>
Total Increases	259,082,164	41,000,000	29,268,904	288,351,068	-	20,675,633	350,026,701	40,521,058	390,547,759
Decreases									
Expenditures	256,877,209	66,153,500	28,358,397	285,235,606	1,600,000	22,456,248	375,445,354	42,208,420	417,653,774
Other Uses of Funds	<u>2,190,640</u>	-	<u>555,808</u>	<u>2,746,448</u>	<u>1,000,000</u>	-	<u>3,746,448</u>	-	<u>3,746,448</u>
Total Decreases	259,067,849	66,153,500	28,914,205	287,982,054	2,600,000	22,456,248	379,191,802	42,208,420	421,400,222
Net Increase (Decrease)	<u>14,315</u>	<u>(25,153,500)</u>	<u>354,699</u>	<u>369,014</u>	<u>(2,600,000)</u>	<u>(1,780,615)</u>	<u>(29,165,101)</u>	<u>(1,687,362)</u>	<u>(30,852,463)</u>
Ending Fund Balance	<u>\$ 48,238,571</u>	<u>\$ 24,332,383</u>	<u>\$ 485,466</u>	<u>\$ 48,724,037</u>	<u>\$ 5,051,896</u>	<u>\$ 7,970,377</u>	<u>\$ 86,078,694</u>	<u>\$ (1,388,698)</u>	<u>\$ 84,689,996</u>

A major fund, for budgeting purposes, is defined as a fund whose revenues or expenditures exceed 10% of the revenues or expenditures of the appropriate budget. The general fund (a), 2016 Bond Construction Fund (b), and Health Care (h) funds are the three major funds of the Ascension Parish School Board.

BUDGET AMENDMENT AND ADOPTION RESOLUTION

June 25, 2019

The following resolution was offered by _____ and seconded by _____;

A resolution amending the special revenue funds budgets for the fiscal year beginning on July 1, 2018 and ending on June 30, 2019 and adopting, finalizing and implementing the general fund budget and the special revenue funds budgets of the Ascension Parish School Board for the fiscal year beginning on July 1, 2019 and ending on June 30, 2020.

WHEREAS David Alexander, in his capacity as chief administrative officer of the Ascension Parish School Board, prepared, with the assistance of Diane B. Allison, CPA, CGMA, CGFO, CLSBA, Director of Business Services, amended special revenue funds budgets for the fiscal year beginning on July 1, 2018 and ending on June 30, 2019 ("amended"), and proposed general fund and special revenue funds budgets for the fiscal year beginning on July 1, 2019 and ending on June 30, 2020 ("proposed"), which was accompanied by a budget adoption resolution; and

WHEREAS the proposed general fund budget, the amended and proposed special revenue funds 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 budget, the amended and proposed special revenue funds budgets and notice of the availability of the amended and proposed budgets for review have been timely published in the *Gonzales Weekly Citizen*; and

WHEREAS a public hearing on the proposed general fund budget, the amended and proposed special revenue funds budgets has now been conducted and considered; now

THEREFORE BE IT RESOLVED by the Ascension Parish School Board that the proposed general fund budget, the amended and proposed special revenue funds budgets are hereby approved, adopted and finalized subject to the following changes:

- 1.
- 2.
- 3.

BE IT FURTHER RESOLVED that the Secretary-Treasurer of the Ascension Parish School Board, David Alexander, or his successor, is hereby authorized 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 Ascension Parish School Board at a meeting duly noticed and convened.

BUDGET AMENDMENT AND ADOPTION RESOLUTION

BE IT FURTHER RESOLVED that the Superintendent of the School Board, David Alexander, or his successor, in his capacity as chief administrative officer of the Ascension Parish School Board, is hereby directed to advise the Ascension Parish School Board in writing when:

1. Total revenues, collections and other sources plus projected revenues and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent (5%) or more; or
2. Total expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and 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 Ascension Parish School Board, David Alexander, or his successor, shall certify completion of all actions required by Louisiana Revised Statute, Title 39, Section 1306 by publishing a notice of the minutes of the meeting in the Gonzales *Weekly Citizen*.

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

YEAS:

NAYS:

ABSTAINING:

ABSENT:

PROPRIETARY FUND BUDGET – HEALTH CARE INTERNAL SERVICE FUND

The self-insured Health Care internal service fund, with budgeted expenditures for 2019-2020 estimated at \$42.6 million, is considered a major fund for budgeting purposes. While a budget is presented, the School Board does not formally adopt a budget for the Health Care fund, which has an economic resources measurement focus and incorporates the full accrual accounting basis for both financial reporting and budgeting purposes.

As shown in the Health Care fund budget on the following page, active and retired employee health insurance activity in the fiscal year that ended June 30, 2018 (the prior fiscal year) resulted in an operating loss of \$3.2 million. Over the previous four fiscal years, a total of \$20.8 million was transferred from the general fund to the Health Care fund. For the 2018-2019 (current) fiscal year, an operating loss of \$4 million is projected before a \$4.2 million transfer in from the general fund.

Looking forward to the 2019-2020 fiscal year, premium revenues are expected to increase by 6%. While claims expenses are projected to increase by 4% over the current year's projected actual.



Nursing services are reviewing health care policies.

**ASCENSION PARISH SCHOOL BOARD
HEALTH CARE INTERNAL SERVICE FUND (FUND 11)
BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	2018 - 2019		2019 - 2020 Budget	Change 2019 to 2020 Budget	
			Budget	Actual July - Feb Projected Actual		Amount	%
<u>OPERATING REVENUES</u>							
Premiums	0000-1999	\$ 36,629,852	\$ 37,244,304	\$ 22,603,373	\$ 36,922,945	\$ 40,521,058	\$ 3,276,754 9%
TOTAL OPERATING REVENUES		36,629,852	37,244,304	22,603,373	36,922,945	40,521,058	3,276,754 9%
<u>OPERATING EXPENSES</u>							
Claims	2590-210	37,434,329	35,044,193	21,738,468	38,458,082	39,575,072	4,530,879 13%
Reinsurance Premiums	2590-210	858,820	840,000	661,598	885,113	929,369	89,369 11%
Administrative Services	2590-210	1,515,626	1,584,000	1,202,512	1,604,409	1,684,629	100,629 6%
Patient-centered Outcomes Research Fees	2590-210	17,994	18,000	-	18,000	18,900	900 5%
Incentive Reward Payment	2590-210	450	-	100	100	450	450 -100%
TOTAL OPERATING EXPENSES		39,827,219	37,486,192	23,602,678	40,965,704	42,208,420	4,721,777 13%
OPERATING PROFIT (LOSS)		(3,197,367)	(241,890)	(999,306)	(4,042,759)	(1,687,362)	(1,445,023) 598%
<u>NON-OPERATING REVENUES</u>							
Transfers In	5220-000	3,200,000	-	-	4,200,000	-	- --
TOTAL NON-OPERATING REVENUES		3,200,000	-	-	4,200,000	-	- --
<u>CHANGE IN NET POSITION</u>		2,633	(241,890)	(999,306)	157,241	(1,687,362)	(1,445,023) 598%
Total Net Position, Beginning of Year		138,790	275,676	141,423	141,423	298,664	
TOTAL NET POSITION, END OF YEAR		\$ 141,423	\$ 33,786	\$ (857,882)	\$ 298,664	\$ (1,388,698)	



CAPITAL, DEBT, & STRATEGIC PLANNING



CAPITAL, DEBT AND STRATEGIC PLANNING

CAPITAL PROJECTS AND EXPENDITURES



Bluff Middle is expected to open Fall 2020

In March 2014 the School Board identified seven major capital projects and moved \$37.5 million in excess revenues from the general fund into a new capital projects fund. As of May 2019 all 7 projects are complete.

On April 9, 2016 the voters of Ascension parish approved a \$120 million bond proposition to fund 15 major capital projects throughout the school district over five years. Bonds were issued as follows:

\$120 Million Bonds Approved in 2016 Schedule of Issues

<u>Date Issued</u>		<u>Amount</u>
September 7, 2016	\$	20,000,000
July 31, 2018		<u>60,000,000</u>
Total	\$	80,000,000

CAPITAL, DEBT AND STRATEGIC PLANNING

The status of these projects as of May 2019 was:

- 8 projects were under construction, and
- 7 projects were in design

In 2019-2020 over \$66 million will be spent on the following 17 projects on 24 campuses:

Ascension Parish School Board Capital Projects and Expenditures 2019-2020		
<u>School</u>	<u>Project</u>	Total <u>Amount</u>
Apple Digital	Relocation and renovations	\$ 777,000
Ascension Head Start	Renovations	770,000
Donaldsonville High	Renovate old library to classrooms	500,000
Dutchtown High	Athletic facilities addition	400,000
Dutchtown Primary	Classroom addition	796,000
East Ascension High	Renovations and additions	2,000,000
Lowery Middle	Classroom addition	164,000
Prairieville Middle	Build new gym	2,062,000
St. Amant High	Renovations and additions	2,140,000
Primary schools	Construct covered play pavilion	322,000
District-wide	School security improvements	2,662,500
District-wide	2016 Security Implementation	150,000
New K-5 school	Build new Bullion Primary	4,150,000
New K-5 school	Build new Bluff Ridge Primary	14,275,000
New K-5 school	Build new Sugar Mill Primary	14,275,000
New 6-8 school	Build new Bluff Middle	20,350,000
New 9-12 school	Site planning and permitting for a high school	550,000
Total		\$ 66,343,500

CAPITAL, DEBT AND STRATEGIC PLANNING

\$65.9 million of these capital projects is funded by general obligation bond proceeds which were approved by the voters in April 2016 and \$400,000 is funded by the general fund, from which \$37.5 million was transferred to a capital projects fund in March 2014.

The APPLe Digital project includes relocating the program from its current location in Darrow to a state facility on APSB property that formerly housed the Louisiana Technical College, Ascension Campus in Sorrento. Renovations will be made to the existing facility to accommodate the APPLe and career education programs. The project at the Ascension Head Start campus in Donaldsonville includes building additional classrooms to accommodate an increase in the number of students in the expanded Head Start program; building a cafeteria, secure entrance, and office space; and improving existing classrooms. The Donaldsonville High library renovation is to convert the old library into classrooms. Dutchtown High's athletic facilities will be upgraded to better accommodate the needs of the growing number of student athletes. The two classroom additions improve educational facilities by moving students currently in temporary buildings to permanent buildings. Renovations at East Ascension High and St. Amant High include renovating existing space for administrative and other instructional purposes. The new gym at Prairieville Middle is needed to be able to assemble the roughly 1,000 students and staff in one room.

Covers are being constructed over play areas at all primary schools to provide those 10,700 students with outdoor instructional space that can be used during inclement weather to support student wellness goals. The school security improvements include constructing secure entrances and access controls, law enforcement notification systems, adding signage to building exteriors, and additional video surveillance cameras. The four new schools and planning for a new high school are to relieve overcrowding on existing campuses and better accommodate the increase of 400 to 600 additional students each year. The Strategic Planning section includes a detailed discussion of the School Board's long-term plans to address the high rate of student enrollment growth in Ascension parish.

Fully completing all 17 capital projects is expected to add 432,320 square footage, which will increase facility operating expenditures by an estimated \$2.4 million annually. The three freshman academies, three primary schools, middle school, and classroom additions will add approximately 81 personnel positions at an estimated annual cost of \$3.6 million. The \$6 million increase in operating costs will be funded by a natural growth in ad valorem and sales tax revenues and state funding.

CAPITAL, DEBT AND STRATEGIC PLANNING

Expenditures for equipment and vehicles costing \$5,000 or more, and expenditures for buildings, building improvements, and land improvements costing \$50,000 or more are capitalized. Since 90% of Ascension Parish School Board's capital assets (net of depreciation) are buildings and building improvements, most capital expenditures are accounted for in capital projects funds instead of the general fund. In an effort to avoid financing costs and use available general funds first to fund major capital asset purchases, in 2013 the School Board adopted a General Fund Reserve policy which assigned for major construction projects the fund balance amount exceeding the sum of \$15 million and 16% of the sum of the current year's budgeted expenditures plus other uses of funds, after deducting nonspendable and committed amounts.

Following is a list of capital assets budgeted in the 2019-2020 general fund:

2019-2020 General Fund Budgeted Capital Asset Purchases

<u>Location</u>	<u>Description</u>	<u>Amount</u>
Central Middle	Repair roof	\$562,500
Residency Verification and Truancy	Purchase a modular office building	309,375
Leblanc Special Services	Repair parking lot surface and drainage	253,125
Donaldsonville Primary	Add additional restrooms in the shelter in place room	112,500
District	Severe Weather System for High Schools	180,000
Oak Grove Primary	Extend Bus Canopy	83,250
District	Purchase 5 new school buses	<u>500,000</u>
Total		\$2,000,750

These capital projects are anticipated to not significantly impact the operating budget.



St. Amant High school is undergoing renovations, current plans are to add a security portal which will also help to match the façade of the Freshman Academy, repurposing the cafeteria and renovating the office and library.

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND MAJOR CONSTRUCTION PROJECTS (FUND 82)
SUMMARY BUDGET 2019 - 2020**

	Function Object	2017-2018 Actual	2018-2019 Budget	2018-2019 Actual July-Feb	2018-2019 Projected Actual	2019-2020 Budget	Change 2019 to 2020 Budget Amount	%
REVENUES								
Earnings on Investments	0000-1510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
EXPENDITURES								
SUPPORT SERVICES PROGRAMS								
Operation and Maintenance of Plant Services								
Materials and Supplies	2620-610	-	-	-	-	-	-	--
Technology-related Supplies	2620-615	-	-	-	-	-	-	--
Technology-related Hardware	2620-734	-	-	-	-	-	-	--
Total Operation and Maintenance of Plant Services		-	-	-	-	-	-	--
Administrative Technical (Data Proc.) Services								
Technology-related Hardware	2840-734	-	-	-	-	1,200,000	\$ 1,200,000	--
Total - Administrative Technical Services		-	-	-	-	1,200,000	\$ 1,200,000	--
Facility Acquisition and Construction								
Architect/Engineering Services	4300-334	528,262	95,000	5,888	63,603	-	(95,000)	-100%
Other Purchased Professional & Tech. Services	4900-300	-	-	-	-	-	-	--
Building Improvements	4600-450	539,315	300,000	-	-	-	(300,000)	-100%
Building Acquisition and Construction	4500-450	4,257,710	1,180,000	490,915	974,684	400,000	(780,000)	-66%
Other Purchased Property Services	4900-400	-	-	-	-	-	-	--
All Other Purchased Services	4900-500	-	-	-	-	-	-	--
Other Supplies	4900-600	-	-	-	-	-	-	--
Land Acquisitions	4100-710	92,130	95,000	1,765	1,765	-	(95,000)	--
Land Improvements	4200-710	-	-	-	-	-	-	--
Total Facility Acquisition and Construction Services		5,417,417	1,670,000	498,568	1,040,053	400,000	(1,270,000)	-76%
TOTAL EXPENDITURES		5,417,417	1,670,000	498,568	1,040,053	1,600,000	(70,000)	-4%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(5,417,417)	(1,670,000)	(498,568)	(1,040,053)	(1,600,000)	70,000	-4%
OTHER FINANCING SOURCES (USES) OF FUNDS								
Other Financing Sources								
Transfers In	5220-000	-	-	-	-	-	-	--
Total Other Financing Sources		-	-	-	-	-	-	--
Other Financing Uses								
Transfers Out	5200-932	-	(3,043,125)	-	(3,043,125)	(1,000,000)	2,043,125	--
Total Other Financing Uses		-	(3,043,125)	-	(3,043,125)	(1,000,000)	2,043,125	--
NET OTHER FINANCING SOURCES (USES)		-	(3,043,125)	-	(3,043,125)	(1,000,000)	2,043,125	
NET CHANGE IN FUND BALANCE		(5,417,417)	(4,713,125)	(498,568)	(4,083,178)	(2,600,000)	2,113,125	-45%
Fund Balance, Beginning of Year		17,152,491	11,735,074	11,735,074	11,735,074	7,651,896		
FUND BALANCE, END OF YEAR		\$ 11,735,074	\$ 7,021,949	\$ 11,236,506	\$ 7,651,896	\$ 5,051,896		

CAPITAL, DEBT AND STRATEGIC PLANNING

DEBT

At the end of the current fiscal year the Ascension Parish School Board will have \$185 million in debt obligations outstanding:

Outstanding Debt at June 30, 2019

	Original	Final	Final	Outstanding
	Issue	Interest	Payment	Principal
<u>General Obligation Bonds</u>	<u>Issue</u>	<u>Rates</u>	<u>Due</u>	<u>6/30/2019</u>
Series 2009*	\$ 7,100,000	2.75 - 3.5%	2020	\$ 385,000
Series 2010**	26,575,000	2.0 - 4.125%	2030	3,325,000
Series 2011*	4,340,000	2.30%	2022	1,470,000
Series 2012	20,000,000	3.0 - 4.0%	2031	14,130,000
Series 2013	30,000,000	3.0 - 4.0%	2032	22,065,000
Series 2013A	28,260,000	2.0 - 4.125%	2033	19,345,000
Series 2014*	7,215,000	2.0 - 3.5%	2026	5,360,000
Series 2015*	34,915,000	2.0 - 4.0%	2028	30,655,000
Series 2016	20,000,000	2.0 - 5.0%	2036	19,700,000
Series 2017*	7,865,000	3.0 - 4.0%	2030	7,865,000
Series 2018	<u>60,000,000</u>	2.0 - 5.0%	2038	<u>51,000,000</u>
Subtotal	246,270,000			175,300,000
 <u>Qualified School Construction Bonds</u>				
Series 2009	10,000,000	0.89%	2024	4,000,000
Series 2011	10,000,000	0.50%	2025	4,666,672
Series 2012	<u>1,460,775</u>	0.00%	2032	<u>949,503</u>
Subtotal	21,460,775			9,616,175
 Grand Total	 \$ 267,730,775			 \$ 184,916,175

\$189.8 million of the debt was issued to acquire or improve land and to purchase, erect or improve school buildings or other school facilities; \$67.9 million was issued to advance refund Series 1997, 2000, 2001, 2002, 2006, 2007, 2008, and 2010 general obligation bonds; and \$10 million was issued to reduce utility costs. The six refunding issues result in a total economic gain (present value of net savings) of over \$5 million.

In 2019-2020 the Ascension Parish School Board will issue \$40 million in general obligation bonds for the purpose of funding the majority (74%) of the \$65.9 million budgeted capital project expenditures as detailed in the Capital Projects and Expenditures section and an anticipated \$18 million in capital project expenditures for 2020-2021.

CAPITAL, DEBT AND STRATEGIC PLANNING

In April 2015, when the Series 2015 refunding bonds were issued, Standard and Poor's upgraded the Ascension Parish School Board's bond rating from AA-/Stable to AA/Stable. Ascension is one of only two school districts in Louisiana with that high of a bond rating.

Principal and interest requirements for 2019-2020 totaling \$21.5 million detailed below are funded by a total of 15.08 mills ad valorem tax levy.

2019-2020 Budgeted Principal and Interest Payments

<u>General Obligation Bonds</u>	<u>Purpose</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Series 2009	Advance refund Series 1997 and 2000	\$ 385,000	\$ 13,475	\$ 398,475
Series 2010	Purchase/improve land/facilities	1,645,000	116,375	2,086,500
Series 2011	Advance refund Series 2002	475,000	33,810	508,810
Series 2012	Purchase/improve land/facilities	940,000	466,144	1,406,144
Series 2013	Purchase/improve land/facilities	1,135,000	710,200	1,845,200
Series 2013A	Purchase/improve land/facilities	1,050,000	750,813	1,800,813
Series 2014	Advance refund Series 2006	670,000	169,325	839,325
Series 2015	Advance refund Series 2007 and 2008	3,035,000	952,475	3,987,475
Series 2016	Purchase/improve land/facilities	100,000	683,750	783,750
Series 2017	Advance refund Series 2010	-	279,150	279,150
Series 2018	Purchase/improve land/facilities	2,650,000	1,987,575	4,637,575
Series 2019	Purchase/improve land/facilities	<u>680,000</u>	<u>981,954</u>	<u>1,661,954</u>
Subtotal		12,765,000	7,145,045	19,910,045
<u>Qualified School Construction Bonds</u>				
Series 2009	Energy management (reduce utility costs)	666,666	89,000	755,666
Series 2011	Purchase/improve land/facilities	666,666	50,000	716,666
Series 2012	Purchase/improve land/facilities	<u>73,039</u>	<u>-</u>	<u>73,039</u>
Subtotal		1,406,371	139,000	1,545,371
Grand Total		\$ 14,171,371	\$ 7,284,045	\$21,455,416

Louisiana Revised Statute (LSA-RS) 39:562 prohibits local governments from issuing debt in excess of 35% of the assessed value of taxable property. The outstanding principal is below the legal debt limit of \$540 million by \$374 million or 69%.

Of the \$120 million which the voters of Ascension parish approved in April 2016, \$20 million was issued in September 2016 and \$60 million was issued in July 2018. At this time the School Board is anticipating issuing the remaining \$40 million in 2019-2020.

**ASCENSION PARISH SCHOOL BOARD
DEBT SERVICE FUNDS
SUMMARY BUDGET 2019-2020**

	Function Object	2017-2018 Actual	2018 - 2019		Projected Actual	2019 - 2020 Budget	Change 2019 to 2020 Budget	
			Budget	Actual July - Feb			Amount	%
REVENUES								
Ad Valorem Taxes	0000-1113	\$ 18,314,467	\$ 18,626,485	\$ 19,438,128	\$ 19,473,544	\$ 20,067,633	\$ 1,441,148	8%
Interest on Investments	0000-1510	308,617	258,000	617,736	705,769	608,000	350,000	136%
TOTAL REVENUES		18,623,084	18,884,485	20,055,864	20,179,313	20,675,633	1,791,148	9%
EXPENDITURES								
General Administration								
Pension Accumulation Fund	2310-313	606,670	633,883	656,026	656,026	675,707	41,824	7%
Debt Service								
Legal Services	5100-332	61,668	-	-	-	-	-	--
Banking Services	5100-340	500	-	50	50	-	-	--
Other Purchased Professional & Tech Serv	5100-300	17,730	-	-	-	-	-	--
Interest (long-term)	5100-832	4,823,706	4,968,648	5,831,624	5,866,374	7,284,045	2,315,397	47%
Redemption of Principal	5100-831	10,176,372	19,511,372	19,510,706	19,511,372	14,171,371	(5,340,001)	-27%
Miscellaneous Expenditures	5100-800	68,763	-	-	-	-	-	--
TOTAL EXPENDITURES		15,755,409	25,113,903	25,998,406	26,033,822	22,131,123	(2,982,780)	-12%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES								
		2,867,675	(6,229,418)	(5,942,542)	(5,854,509)	(1,455,490)	4,773,928	-77%
OTHER FINANCING SOURCES (USES)								
Issuance of Debt	5110-000	7,865,000	-	-	-	-	-	--
Debt Premium	5120-000	933,065	-	-	-	-	-	--
Miscellaneous	5100-800	-	-	-	-	-	-	--
Payment to Escrow Agent	5100-915	(8,762,822)	-	-	-	-	-	--
TOTAL OTHER FINANCING SOURCES (USES)		35,243	-	-	-	-	-	--
NET CHANGE IN FUND BALANCES								
		2,902,918	(6,229,418)	(5,942,542)	(5,854,509)	(1,455,490)	4,773,928	-77%
Fund Balances, Beginning of Year								
		12,702,584	15,605,502	15,605,502	15,605,502	9,750,993		
FUND BALANCES, END OF YEAR		\$ 15,605,502	\$ 9,376,083	\$ 9,662,960	\$ 9,750,993	\$ 8,295,503		

**ASCENSION PARISH SCHOOL BOARD
PARISH-WIDE SINKING FUND (FUND 8)
SUMMARY BUDGET 2019-2020**

	Function Object	2017-2018 Actual	2018 - 2019				Change 2019 to 2020 Budget	
			Budget	Actual July - Feb	Projected Actual	2019 - 2020 Budget	Amount	%
<u>REVENUES</u>								
Ad Valorem Taxes	0000-1113	\$ 17,019,255	\$ 17,324,113	\$ 18,281,808	\$ 18,281,808	\$ 18,830,262	\$ 1,506,149	9%
Interest on Investments	0000-1510	58,457	15,000	264,100	352,133	300,000	285,000	1900%
TOTAL REVENUES		17,077,712	17,339,113	18,545,908	18,633,941	19,130,262	1,791,149	10%
<u>EXPENDITURES</u>								
General Administration								
Pension Accumulation Fund	2310-313	606,670	633,883	656,026	656,026	675,707	41,824	7%
Debt Service								
Legal Services	5100-332	61,668	-	-	-	-	-	--
Banking Services	5100-340	500	-	50	50	-	-	--
Other Purchased Professional & Tech Serv	5100-300	17,730	-	-	-	-	-	--
Interest (long-term)	5100-832	4,684,706	4,829,648	5,727,374	5,727,374	7,145,045	2,315,397	48%
Redemption of Principal	5100-831	8,770,000	18,105,000	18,105,000	18,105,000	12,765,000	(5,340,000)	-29%
Miscellaneous Expenditures	5100-800	68,763	-	-	-	-	-	--
TOTAL EXPENDITURES		14,210,037	23,568,531	24,488,450	24,488,450	20,585,752	(2,982,779)	-13%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES								
		2,867,675	(6,229,418)	(5,942,542)	(5,854,509)	(1,455,490)	4,773,928	-77%
<u>OTHER FINANCING SOURCES (USES)</u>								
Issuance of Debt	5110-000	7,865,000	-	-	-	-	-	--
Debt Premium	5120-000	933,065	-	-	-	-	-	--
Miscellaneous	5100-800	-	-	-	-	-	-	--
Payment to Escrow Agent	5100-915	(8,762,822)	-	-	-	-	-	--
TOTAL OTHER FINANCING SOURCES (USES)		35,243	-	-	-	-	-	--
<u>NET CHANGE IN FUND BALANCE</u>								
		2,902,918	(6,229,418)	(5,942,542)	(5,854,509)	(1,455,490)	4,773,928	-77%
Fund Balance, Beginning of Year								
		12,702,584	15,605,502	15,605,502	15,605,502	9,750,993		
FUND BALANCE, END OF YEAR		\$ 15,605,502	\$ 9,376,083	\$ 9,662,960	\$ 9,750,993	\$ 8,295,503		

**ASCENSION PARISH SCHOOL BOARD
QUALIFIED SCHOOL CONSTRUCTION BONDS 2009 SINKING FUND (FUND 63)
BUDGET 2019-2020**

	Function Object	2016-2017 Actual	2017-2018 Actual	2018 - 2019			2019 - 2020 Budget	Change 2019 to 2020 Budget	
				Budget	Actual July - Feb	Projected Actual		Amount	%
<u>REVENUES</u>									
Ad Valorem Taxes	0000-1113	\$ 660,256	\$ 648,507	\$ 655,667	\$ 611,579	\$ 633,829	\$ 655,666	\$ (1)	0%
Interest on Investments	0000-1510	95,410	107,160	100,000	121,838	121,838	100,000	-	0%
TOTAL REVENUES		755,666	755,667	755,667	733,417	755,667	755,666	(1)	0%
<u>EXPENDITURES</u>									
<u>Debt Service</u>									
Interest (long-term)	5100-832	89,000	89,000	89,000	66,750	89,000	89,000	-	0%
Redemption of Principal	5100-831	666,666	666,667	666,667	666,667	666,667	666,666	(1)	0%
TOTAL EXPENDITURES		755,666	755,667	755,667	733,417	755,667	755,666	(1)	0%
<u>NET CHANGE IN FUND BALANCE</u>									
		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

**ASCENSION PARISH SCHOOL BOARD
QUALIFIED SCHOOL CONSTRUCTION BONDS 2011 SINKING FUND (FUND 69)
SUMMARY BUDGET 2019-2020**

	Function Object	2016-2017 Actual	2017-2018 Actual	2018 - 2019			2019 - 2020 Budget	Change 2019 to 2020 Budget	
				Budget	Actual July - Feb	Projected Actual		Amount	%
<u>REVENUES</u>									
Ad Valorem Taxes	0000-1113	\$ 563,902	\$ 633,064	\$ 581,666	\$ 482,410	\$ 495,576	\$ 516,666	\$ (65,000)	-11%
Interest on Investments	0000-1510	152,764	83,602	135,000	221,090	221,090	200,000	65,000	48%
TOTAL REVENUES		716,666	716,666	716,666	703,500	716,666	716,666	-	0%
<u>EXPENDITURES</u>									
<u>Debt Service</u>									
Interest (long-term)	5100-832	50,000	50,000	50,000	37,500	50,000	50,000	-	0%
Redemption of Principal	5100-831	666,666	666,666	666,666	666,000	666,666	666,666	-	0%
TOTAL EXPENDITURES		716,666	716,666	716,666	703,500	716,666	716,666	-	0%
<u>NET CHANGE IN FUND BALANCE</u>									
		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

**ASCENSION PARISH SCHOOL BOARD
QUALIFIED SCHOOL CONSTRUCTION BONDS 2012 SINKING FUND (FUND 75)
SUMMARY BUDGET 2019-2020**

	Function Object	2016-2017 Actual	2017-2018 Actual	2018 - 2019			2019 - 2020 Budget	Change 2019 to 2020 Budget	
				Budget	Actual July - Feb	Projected Actual		Amount	%
<u>REVENUES</u>									
Ad Valorem Taxes	0000-1113	\$ 66,314	\$ 64,431	\$ 65,039	\$ 62,331	\$ 62,331	\$ 65,039	\$ -	0%
Interest on Investments	0000-1510	6,725	8,608	8,000	10,708	10,708	8,000	-	0%
TOTAL REVENUES		73,039	73,039	73,039	73,039	73,039	73,039	-	0%
<u>EXPENDITURES</u>									
<u>Debt Service</u>									
Interest (long-term)	5100-832	-	-	-	-	-	-	-	--
Redemption of Principal	5100-831	73,039	73,039	73,039	73,039	73,039	73,039	-	0%
TOTAL EXPENDITURES		73,039	73,039	73,039	73,039	73,039	73,039	-	0%
<u>NET CHANGE IN FUND BALANCE</u>									
		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	

CAPITAL, DEBT AND STRATEGIC PLANNING

LONG-RANGE STRATEGIC PLANNING

At the Ascension Parish School Board, long-range strategic planning centers around these four major areas:

- A. Instructional program,
- B. Technology,
- C. Capital asset planning, and
- D. Financial forecasts.

The Ascension Parish School Board developed a five-year comprehensive strategic plan in the spring of 2017.

A. Long-range Instructional Program Goals

The Ascension Parish School Board is committed to, and invested in, developing teachers and leaders through job-embedded professional development in the form of professional learning communities (PLCs) in order to positively impact student achievement. Additionally, this PLC structure allows for collaborative decision making processes thus enabling teachers and leaders to be at the center of problem solving in instructional leadership roles.

The five year goal for the instructional program is to increase the district's overall school performance score by at least five points, from 91.2 to 96.2, by 2021-2022. This will help ensure that Ascension Parish Schools keep an A rating. Challenges identified in reaching that goal include

1. Access, implementation, and funding of a quality Tier 1 curriculum.



Duplessis Primary students learning diligently

CAPITAL, DEBT AND STRATEGIC PLANNING

2. Identifying the specific professional development needed for teachers and administrators, including differentiation, intervention strategies, and content specific.
3. Fully understanding each student's needs and owning all students by (a) educating teachers on how to further develop and implement Tier 2 and Tier 3 individual, small group, or grade level intervention, (b) involving principals, counselors, and others in collaborative meetings around student data, and (c) creating, monitoring, and evaluating the individual growth plan process.
4. Ensuring that all students graduate college and career ready by (a) exposing students through grade 5 to career options, (b) using diagnostic and other resources for students in grades 6-8 to further explore career goals, and (c) for high school students, utilizing diagnostic resources, expanding existing programs, and strengthening community workforce relationships to increase work-based learning opportunities, internships, and externships.
5. Building stronger community partnerships by educating external stakeholders, communicating with parents and helping them understand their role in student achievement, advocating special needs services and resources, and improving two-way communication between schools and homes.

Achieving the 5-point growth in school performance scores by 2021-2022 also involves

- implementing new accountability measures outlined in the state's Every Student Succeeds Act (ESSA) guidelines;
- providing strong district support to the educators and administrators in the district's twelve System for Teacher and Student Advancement (TAP) schools;
- implementing the state's digital literacy standards embedded within the curriculum and across content areas for students in all grades;
- redesigning the instructional program at the district's three lowest-performing schools by creating a needs assessment, expanding existing TAP practices, reducing the student to teacher ratio, adding master teachers, expanding social and emotional learning, improving summer school, and increasing training for school and instructional leaders;
- providing increased and diverse opportunities to establish positive social, emotional, and behavioral health in all students;
- providing universal pre-kindergarten to all district four-year-old students; and
- increasing English proficiency for all English learners.

CAPITAL, DEBT AND STRATEGIC PLANNING

B. Long-range Technology Goals

In 2006 the Ascension parish voters overwhelmingly approved a ten-year 5 mills ad valorem levy dedicated to technology, which was increased to 8 mills the following year and has been renewed twice. In 2019-2020 this levy is expected to generate \$11 million in ad valorem tax revenues. The Technology committee adopted a technology plan in 2007 that is updated annually.

The five-year goal of the Technology department is to support the instructional and administrative goals of all employees with the appropriate technology resources and training needed to help them effectively and efficiently complete the tasks needed for successful teaching to fulfill our shared mission of high student achievement and success. Four challenges have been identified:

1. Identifying ways to handle the increasing numbers of schools, buildings, students, teachers, devices, and software applications;
2. Effectively communicating complex new technology resources with technology users including students, teachers, administrators, support staff, parents, and the community;
3. Planning for an ever-changing future in a way that helps teachers and administrators prepare students to be successful in a world of challenges that have not even been identified yet; and
4. Identifying additional technology funding sources as the expansion of technology into every facet of the organization and virtually all employment will force efficiency and to ensure that all students are able to work with modern technology that prepares them for the world in which they will be living.



Computing devices are integrated into Lakeside Primary instruction.

CAPITAL, DEBT AND STRATEGIC PLANNING

A few of the action steps that have been identified to achieve these goals include

- Reviewing student projections and new schools to manage staffing, hardware, and network resources, including new technology positions, revising the organizational chart, and managing the One-to-One student computing device lifecycle;
- Reviewing and enhancing data intelligence and reporting, including adding digital signature functionality in systems;
- Publishing a monthly technology newsletter, creating a help desk tips document, and improving the help desk web site;
- Provide more technology training and professional development for end users;
- Increasing online testing preparedness by providing 1,650 first-grade students with computing devices; and
- Reviewing all software systems for better integrations.



Oak Grove Primary students enjoy learning on iPads.

Over 5,800 different software programs are in use in the district, along with over 28,000 computing devices, 1,500 projectors, 1,700 printers and 1,500 document cameras and video surveillance equipment, all of which the Technology department supports. Students and teachers in Ascension schools have almost doubled their use of online resources every year for the past four years. Since the One-to-One program's inception in 2008 all of Ascension parish's 21,000 students in grades 1 through 12 now have an individual personal computing device, funded by the 8 mills ad valorem tax revenue, which will prepare students for jobs in the 21st century by making them familiar with 21st century technologies and are used to administer assessment tests online.

CAPITAL, DEBT AND STRATEGIC PLANNING

C. Capital Asset Planning

Capital asset planning primarily involves constructing new schools and adding onto existing schools to accommodate the growing student enrollment. Ascension Parish School Board projects that the number of students in the Ascension parish school district will increase by 2% to 3% every year for at least the next five years (through the 2023-2024 school year). The 2010 United States census showed that the population in Ascension parish grew by 39% in the ten years between 2000 and 2010, when the parish's population grew from 77,000 residents to over 107,000. The population is projected to increase to over 196,000 residents by 2030, as shown in the Demographic table in the Statistical section.

The School Board designated the following optimal student counts at each school:

600 students at each primary school,
850 students at each middle school, and
2,200 students at each high school.

Currently 42% (11 schools) of the 27 schools have more students than these optimal student counts. Current and near future capital projects to relieve overcrowding on 13 campuses are

1. Construction of the three freshman academy buildings cost \$59 million, funded by \$33.9 million from excess general funds, \$12.9 million in 2016 bond proceeds, and \$12.2 million in 2009 bond proceeds. All three Freshman Academy buildings are now open;
2. Construct three new primary schools to relieve overcrowding at six existing primary schools at an estimated cost of \$50.5 million funded by 2016 bond proceeds. Bullion Primary is expected to open in Fall 2019 and the other two are expected to open in August 2020;
3. Construct a new middle school, expected to open in August 2020, to relieve overcrowding at two existing middle schools at an estimated cost of \$29.3 million funded by 2016 bond proceeds;
4. Additions to two existing schools to move students from temporary buildings to classrooms at an estimated cost of \$11.3 million funded by 2016 bond proceeds; and
5. Expand and renovate the existing Ascension Head Start campus, expected to be completed in Summer 2019, in Donaldsonville to accommodate the program expansion to additional students at a total cost of \$3.3 million, funded by \$3 million in 2016 bond proceeds and \$300,000 in excess general funds.

CAPITAL, DEBT AND STRATEGIC PLANNING

After completing the construction of Dutchtown High school in 2002, in 2007 the Strategic Planning committee began addressing overcrowding in the high schools on the east side of the Mississippi River once again. Two future sites on which to build high schools were identified: 60 acres adjacent to Prairieville Primary, which the School Board has owned since 1999, and 63 acres off Highway 44 in Burnside, which the School Board purchased in 2011.

Determining the funding source for the \$100 million total estimated cost of building and furnishing a high school has been challenging due to (1) recognizing that numerous other smaller-cost capital expenditures are more pressing, and (2) carefully planning when to ask the voters of Ascension parish to approve issuing additional debt in a desire to complete all bond-funded projects within their promised timelines and avoid increasing the debt service millage, which has been at a total of 15.08 mills since 1996. The voters of Ascension parish strongly support the school system and have approved the School Board's bonded debt propositions every four to seven years, as shown in the following table:

Major Bond Propositions Approved by the
Voters of Ascension Parish

<u>Election Date</u>	<u>Maximum Amount</u>	<u>% of Votes in Favor</u>
11/20/1999	\$ 31,500,000	72%
10/15/2005	70,000,000	77%
10/17/2009	100,000,000	82%
04/09/2016	120,000,000	80%

The \$100 million of bonds which the voters of Ascension parish approved in 2009 were used for major renovations at existing campuses to align the quality of older facilities with the quality of newer facilities, which were added for growth, as recommended during the 2006 AdvancED district accreditation process. In 2014 the School Board decided to construct the three freshman academies, primarily funded by excess general funds, to effectively place constructing a new high school after the more pressing need of constructing three new primary schools and a middle school (which will relieve overcrowding at 8 schools), which became the cornerstone projects of the \$120 million bonded debt which the voters approved in April 2016. Among the projects in the \$120 million bond proposition is \$2 million for initial site planning and development of a high school on the 60 acre site adjacent to Prairieville Primary.

Currently the School Board is considering asking the voters perhaps in 2020 to approve approximately \$140 million bonded debt, \$100 million of which will fund the construction of a new high school, the debt service for which would be paid from proceeds from the 15.08 mills ad valorem levy dedicated for debt service.

CAPITAL, DEBT AND STRATEGIC PLANNING

The following table lists the fifteen 2016 bond projects which began in 2016 and are expected to be completed in 2021:

2016 Bond Project List	
Freshman Academies	
St. Amant High	\$ 2,400,000
East Ascension	10,500,000
New Primary Schools	
Bluff Ridge Primary	16,600,000
Sugar Mill Primary	17,800,000
Bullion Primary	16,100,000
New Middle School	
Bluff Middle	29,300,000
Campus Additions/Renovations	
Dutchtown Primary	7,400,000
Lowery Middle	3,900,000
Prairieville Middle auxiliary gym	3,000,000
New High School Planning	
Parker Road	2,000,000
School Security Needs	3,000,000
Covered Play Areas at Primary Schools	1,600,000
Renovations	
Ascension Head Start	3,000,000
APPLe Digital Academy	2,900,000
Donaldsonville High	500,000
Total 2016 Bond Projects	\$ 120,000,000

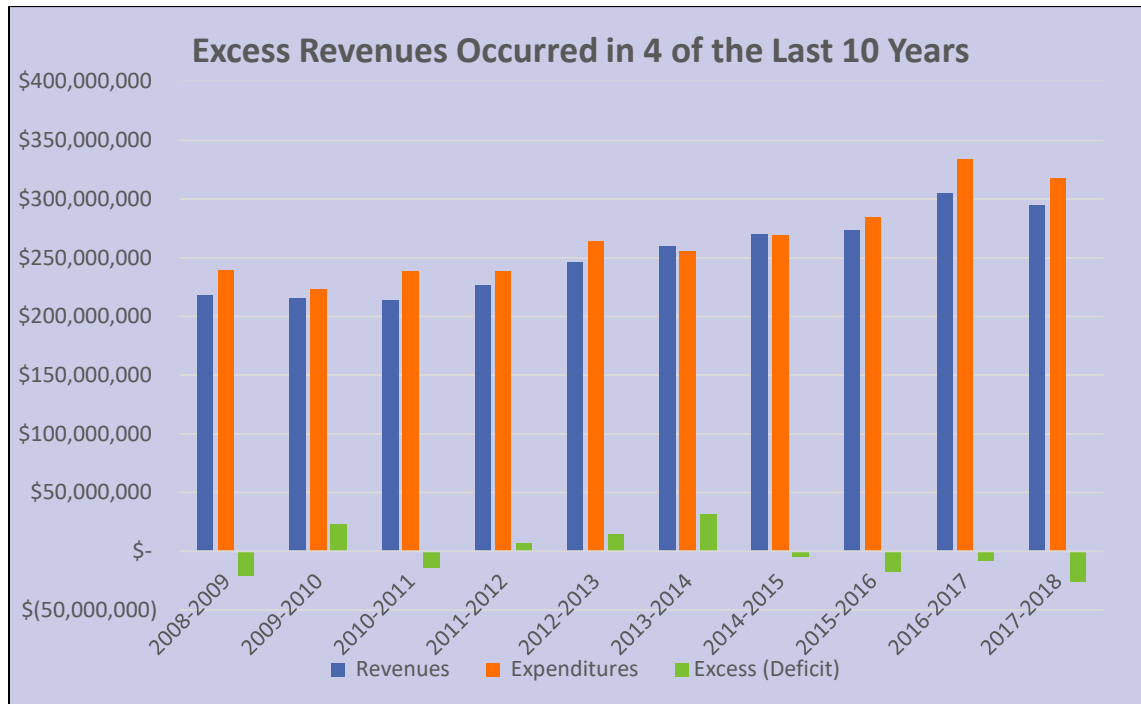
Upcoming strategic planning milestones are

<u>Year</u>	<u>Activity</u>
2019-2020	Determine district enrollment boundaries to accommodate 3 new schools
Fall 2020	Open three new schools
Fall 2022	School Board member elections
2023-2024	Renew 21 mills for salaries and 4 mills for facilities (expire 2024) and 8 mills for technology (expires 2025)

CAPITAL, DEBT AND STRATEGIC PLANNING

D. Long-range Financial Forecasts

In addition to identifying future financial drivers, the School Board looks at trends over the past ten years when creating long-range financial forecasts. The following graph shows total revenues and expenditures (excluding other financing sources and uses) and excesses or deficits in all governmental funds over the past ten years:



Over the past ten years revenues have increased an average of 4% each year, with a low of -3% in 2016-2018 due to the decline in federal grants attributable to the August 2016 Flood recovery slowing down which also caused a decline in Sales & Use tax, and a high of 12% in 2015-2017 due to an increase in student enrollment and recovery from the August 2016 Flood. Over the last ten years expenditures in all governmental funds have increased an average of 5% each year, with a high of 17% from 2015-2016 to 2016-2017 during the August 2016 Flood Recovery, and a low of -7% from 2008-2009 to 2009-2010.

CAPITAL, DEBT AND STRATEGIC PLANNING

Following is a five year forecast of general fund revenues and expenditures:

	General Fund Five Year Forecast				
	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
<u>REVENUES</u>					
Ad Valorem Taxes	\$64,722,693	\$66,664,374	\$68,664,305	\$70,724,234	\$72,845,961
Sales and Use Taxes	71,611,439	73,401,725	75,236,769	77,117,688	79,045,630
Minimum Foundation Program (MFP)	117,920,196	120,960,461	124,082,740	127,289,297	130,582,458
Other Revenue	<u>13,746,117</u>	<u>13,883,578</u>	<u>14,022,414</u>	<u>14,162,638</u>	<u>14,304,265</u>
TOTAL REVENUES	268,000,446	274,910,138	282,006,228	289,293,857	296,778,314
<u>EXPENDITURES</u>					
Instruction	159,180,323	163,159,831	167,238,826	171,419,797	175,705,292
Support Services	<u>104,118,816</u>	<u>106,721,787</u>	<u>109,389,831</u>	<u>112,124,577</u>	<u>114,927,691</u>
TOTAL EXPENDITURES	263,299,139	269,881,617	276,628,658	283,544,374	290,632,983
<u>OTHER FINANCING SOURCES (USES)</u>	<u>(750,000)</u>	<u>(750,000)</u>	<u>(750,000)</u>	<u>(750,000)</u>	<u>(750,000)</u>
NET CHANGE IN FUND BALANCE	3,951,307	4,278,521	4,627,570	4,999,483	5,395,330
Fund Balance, Beginning of Year	<u>48,238,568</u>	<u>52,189,875</u>	<u>56,468,396</u>	<u>61,095,966</u>	<u>66,095,449</u>
FUND BALANCE, END OF YEAR	<u>\$52,189,875</u>	<u>\$56,468,396</u>	<u>\$61,095,966</u>	<u>\$66,095,449</u>	<u>\$71,490,780</u>

Ad valorem taxes have increased an average of 6.7% each year for the past ten years. Acknowledging that the growth rate could decline somewhat as more land in the parish is converted to commercial and residential use, ad valorem tax revenues are conservatively forecast to increase by 3% for normal growth over the next five years. Sales and use tax revenues, which have increased by an average of 4.1% each year over the past ten years, are forecast to increase by a modest 2.5% each year. Minimum Foundation Program funding received from the state is forecast to remain at 44% of total revenues over the next five years as the state resolves its budget deficit and local revenues continue to grow. Other revenues are forecast to increase by 1% annually.

Expenditures are forecast to increase by 2.5% each year as the number of students increases. Historically increases in some non-discretionary expenditures, such as retirement and health insurance, are offset by decreases in discretionary expenditures, such as staffing levels, major maintenance projects, and the purchase of equipment.

The focus over the next five years will be to spend less than received in each fiscal year to replenish the fund balance after transferring out \$16.5 million in costs to recover from the August 2016 flood. The General Fund Reserve policy dictates the priority for replenishment: (1) 16% of current year's budgeted operating expenditures plus other financing uses, then (2) \$15 million unassigned, then (3) assigned for major construction projects.



STATISTICAL DATA



2017-2018 BASELINE SCHOOL PERFORMANCE SCORES (SPS)											
Ascension Parish School District- Last Ten Years											
Site Name	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Letter Grade
Louisiana State Average	89.4	91.8	94.8	100.5	88.5	89.2	88.1	83	86.8	76.1	B
Ascension Parish DPS	105.9	105.6	109.5	121.2	104.9	106.9	107.4	109.3	110.4	91.2	A
Ascension Parish Rank	4th	9th	9th	7th	3rd	4th	3rd	4th	4th		A
Central Elementary School	103.4										
Bullion Primary											
Central Primary		97.5	99.3	104.8	89.2	87.2	87.1	91.2	84.6	76.7	B
Central Middle		107.1	106.3	105.1	98.1	101.4	97	88.9	94.1	85.7	B
Donaldsonville High	66.8	72.6	76.4	108.8	76.4	70.5	76.3	84.6	87.3	79.3	B
Donaldsonville Primary	64.4	64.1	63.9	64.9	46.5	52	56.1	43.3	56	54.3	D
Duplessis Primary	99.3	101.3	102.9	104.2	95.9	100.5	96.5	99.4	99.4	81.7	B
Dutchtown High	117.8	123.5	135.4	153	112.2	110.7	119.6	120.1	122.4	100.7	A
Dutchtown Middle	109.9	114.5	118	121.5	113.7	113.1	118.5	117	120	101.8	A
Dutchtown Primary	114.1	113.5	115.6	123.9	111.5	110.7	115.8	116.5	116.8	95.7	A
East Ascension High	99.2	104	113.1	127.3	96.7	94.3	97.9	101.1	105	89.9	B
G.W. Carver Primary	91	94.4	90.8	92.7	92	85.7	81.8	89.3	95.2	71.6	C
Galvez Middle	107.2	106.7	107.6	112.1	105.9	105.4	94.5	96.1	103.1	92.7	A
Galvez Primary	111.7	118.3	120.1	120.7	102.4	115.1	112.9	106.2	110.1	94.6	A
Gonzales Middle	87.2	87.5	86.8	91.1	80.7	81.4	73.8	70	84.3	69.6	C
Gonzales Primary	76.7	81.2	81.9	81.2	84.5	90.2	80.4	76.4	73	65.3	C
Lakeside Elementary		101.5	103.7	106.2	98.5	109.5	108.8	102.9	102.9	74.1	C
Lake Elementary	107.2	109.8	111.2	114.3	103	107.9	112.4	106.4	108.4	92.5	A
Lowery Elementary	66.8	65.7	66.3	68.5	46.5	52	56.1	43.3	56	54.3	D
Lowery Intermediate	66.7	74	73.4	79.1	64	62.3	57.1	47.6	41.2	51.3	D
Oak Grove Primary	121.3	122	124.4	125.6	109.3	115.7	118.8	118.5	110.8	97.6	A
Pecan Grove Primary	81.9	83.6	87.6	94.3	94.6	94.1	84.1	92.2	86.9	75.2	B
Prairieville Middle	119.1	123.9	125.3	129.1	112.8	120.8	122.8	116.8	127.7	110	A
Prairieville Primary	122.8	120.7	120.8	123.4	105.1	113.5	111.1	114.4	115.1	92.9	A
Sorrento Primary				95.8	86.6	91.8	88	86.4	85.2	70.4	C
Spanish Lake School		105.9	106.9	113.8	107.4	104.2	111.9	99.6	105.7	87.4	B
St. Amant High	110.6	115.8	130	145.9	105.4	104.6	109.5	114.7	116.8	102.8	A
St. Amant Middle	102.7	105.3	102.2	106.7	98.5	101.6	103.3	98.3	106.1	88.2	B
St. Amant Primary	95.7	96.9	101.3	103.3	104.1	104.7	95.9	103.5	103.5	85.9	B

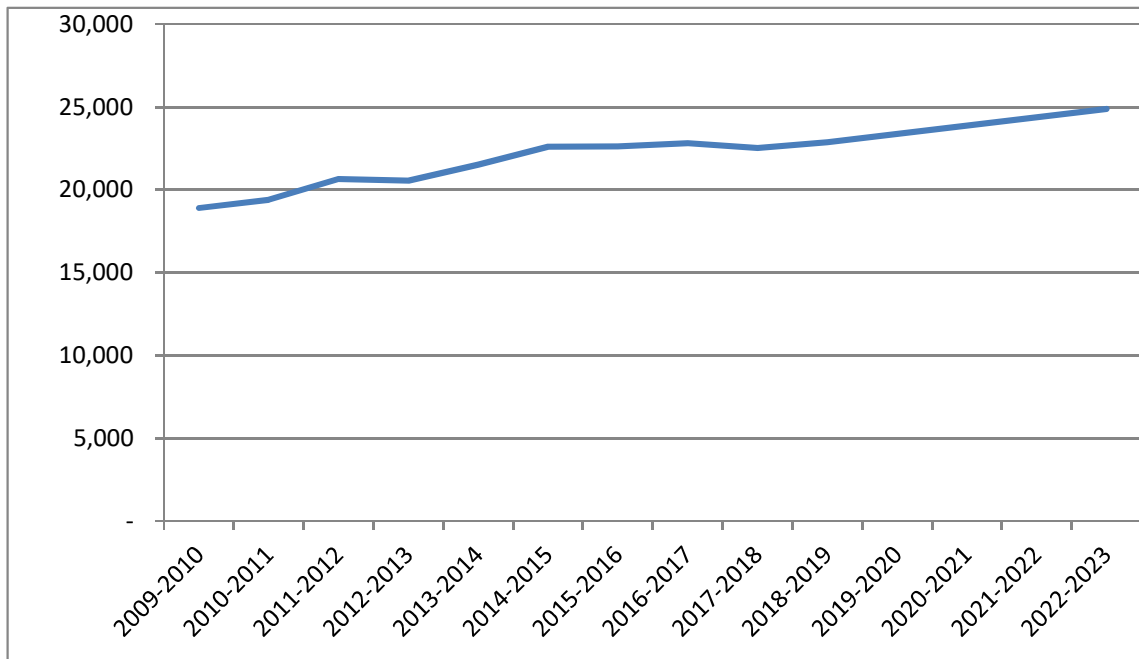
Note: In 2012-2013 the letter grade changed from a 200 point scale to a 150 point scale.

Source: Louisiana Department of Education

ASCENSION PARISH SCHOOL BOARD **STUDENT ENROLLMENT AT OCTOBER 1**

Fiscal Year	Historical	Projected
2009-2010	18,904	
2010-2011	19,396	
2011-2012	20,659	
2012-2013	20,553	
2013-2014	21,521	
2014-2015	22,595	
2015-2016	22,622	
2016-2017	22,816	
2017-2018*	22,522	
2018-2019*	22,881	
2019-2020		23,381
2020-2021		23,881
2021-2022		24,381
2022-2023		24,881

Student Enrollment is Expected to Increase by 500 Students Each Year



Source: Ascension Parish School Board
 * Student enrollment count is February 1

**ECONOMIC DEVELOPMENT PROJECTS IN ASCENSION PARISH
IN DESIGN OR UNDER CONSTRUCTION
JANUARY 2019**

Company Name	Year	Industry	Investment	Jobs
Houmas House/Steamboat Museum	2011	Entertainment	\$ 11,000,000	80
BASF	2017	Manufacturing	125,000,000	15
Air Products	2017	Manufacturing	145,000,000	7
Praxair	2017	Manufacturing	25,000,000	2
Praxair and BASF	2017	Manufacturing	167,000,000	8
Veolia	2018	Manufacturing	40,000,000	2
VEGA Americas	2018	Manufacturing	22,000,000	120
Sugarfield Spirits	2018	Manufacturing	1,100,000	4
Stirling Properties	2018	Retail	8,000,000	200
Turner Industries	2018	Fabrication/Manufacturing	4,000,000	15
			<u>\$ 548,100,000</u>	<u>453</u>

Source: Ascension Economic Development Corporation

Ascension Parish Subdivisions

Donaldsonville District

Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
1. Bayou Oaks	51	Final	DVP & LOE	17	Lowery	8	Donaldsonville	5
Totals for District	51			17		8		5

Dutchtown District

Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
2. Shadows of Manchac	98	Final	Oak Grove	32	Prairieville	16	Dutchtown	11
3. Bullion Crossing (2nd filing)	45	Final	Oak Grove	15	Prairieville	7	Dutchtown	5
4. Oakland Crossing	90	Preliminary	Oak Grove	30	Prairieville	15	Dutchtown	10
5. The Meadows of Oak Grove	212	Preliminary	Oak Grove	70	Prairieville	35	Dutchtown	23
6. Hidden Farms	142	Preliminary	Oak Grove	47	Prairieville	23	Dutchtown	15
Subtotals	587			194		96		64

Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
7. Parker Place Estates (1st filing)	88	Final	Prairieville	29	Prairieville	14	Dutchtown	9
8. Parker Place Estates (2nd filing)	27	Preliminary	Prairieville	9	Prairieville	4	Dutchtown	3
9. Shadows of Ascension (5th filing)	27	Final	Prairieville	9	Prairieville	4	Dutchtown	3
10. Ironwood Estates	143	Preliminary	Prairieville	48	Prairieville	24	Dutchtown	16
11. Jamestown Crossing	172	Preliminary	Prairieville	57	Prairieville	29	Dutchtown	19
12. Shadows Of Ascension (6 & 7th filing)	86	Final	Prairieville	28	Prairieville	14	Dutchtown	9
Subtotal	543			180		89		59

Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
13. Hollows of Dutchtown	196	Preliminary	Spanish Lake	65	Dutchtown	32	Dutchtown	21
14. Stoney Pointe	120	Preliminary	Sapnish Lake	40	Dutchtown	20	Dutchtown	13
15. Belle Savanne	285	Preliminary	Spanish Lake	95	Dutchtown	48	Dutchtown	32
16. Oaks on the Bluff	53	Preliminary	Spanish Lake	17	Dutchtown	8	Dutchtown	5
Subtotal	654			217		108		71

Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
17. New River Oaks	36	Preliminary	Dutchtown	12	Dutchtown	6	Dutchtown	4
18. Dutchtown Meadows	100	Preliminary	Dutchtown	33	Dutchtown	16	Dutchtown	11
Subtotal	136			45		22		15
Totals for District	1920			636		315		209

Ascension Parish Subdivisions

East Ascension District

Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
19. East Creek Shadows	26	Final	Central	9	Central	4	East Ascension	3
20. Germany Oaks	172	Preliminary	Central	57	Central	28	East Ascension	19
21. Christy Place	48	Preliminary	Central	16	Central	8	East Ascension	5
22. Belle Maison	54	Preliminary	Central	18	Central	9	East Ascension	6
Subtotal	300			100		49		33
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
23. Silver Oaks (Homes/Apartments)	34/336	Final	Duplessis	123	Central	54	East Ascension	41
24. Myrtle Grove Townhomes	22	Preliminary	Duplessis	7	Central	3	East Ascension	2
25. Renaissance	115	Final	Duplessis	38	Central	19	East Ascension	13
Subtotal	507			168		76		56
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
26. Woodland Manor	135	Preliminary	Carver	45	Gonzales	22	East Ascension	15
27. Grand Oaks	66	Preliminary	Carver	22	Gonzales	11	East Ascension	7
28. Legacy Oaks	127	Preliminary	Carver	42	Gonzales	21	East Ascension	14
29 Gonzales Trace	20	Final	Gonzales	6	Gonzales	3	East Ascension	2
Subtotal	348			115		57		38
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
30. Grandview	66	Final	Gonzales	22	Gonzales	11	East Ascension	7
31. Cambre Oaks	90	Preliminary	Gonzales	30	Gonzales	15	East Ascension	10
32. Point Andrew	100	Preliminary	Gonzales	33	Gonzales	17	East Ascension	11
	256			85		43		28
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
33. Conway	1200	Preliminary	Pecan Grove	400	Gonzales	200	East Ascension	133
34. Oak Lake	163	Preliminary	Pecan Grove	54	Gonzales	27	East Ascension	18
35. Riverton	780	Preliminary	Pecan Grove	260	Gonzales	130	East Ascension	87
36. Edenborne	670	Preliminary	Pecan Grove	223	Gonzales	112	East Ascension	74
	2813			937		469		312
Totals for District	4224			1405		694		467

St. Amant District

Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
36. Eagle's Landing	96	Final	Lakeside	32	Galvez	16	St. Amant	11
37. Eagle's Landing	139	Preliminary	Lakeside	46	Galvez	23	St. Amant	15
38. Lakeside Terrace	154	Preliminary	Lakeside	51	Galvez	26	St. Amant	17
39. River Landing	69	Final	Lakeside	23	Galvez	11	St. Amant	8
Subtotal	458			152		76		51
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
40. Keystone (4th & 5th Filing)	130	Final	Galvez	43	Galvez	21	St. Amant	14
41. Keystone (6th Filing)	57	Final	Galvez	19	Galvez	9	St. Amant	6
42. Keystone (9th Filing)	94	Final	Galvez	31	Galvez	15	St. Amant	10
43. Keystone (7th and 8th Filing)	174	Final	Galvez	58	Galvez	29	St. Amant	19
44. Galvez Trails	41	Preliminary	Galvez	14	Galvez	7	St. Amant	5
45. Cedar Springs	39	Preliminary	Galvez	13	Galvez	6	St. Amant	4
46. The Grove at Ascension	90	Preliminary	Galvez	30	Galvez	15	St. Amant	10
Subtotal	625			208		102		68
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
47. Pelican Crossing (4th, 5th, & 6th Filing)	343	Preliminary	Sorrento	114	St. Amant	57	St. Amant	38
Subtotal	343			114		57		38
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
48. Maple Grove	17	Preliminary	Lake	6	St. Amant	3	St. Amant	2
Subtotal	17			6		3		2
Totals for District	1443			480		238		159

FINAL ESTIMATED TOTALS	7638			2538		1255		840
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**ASCENSION PARISH SCHOOL BOARD
FACILITIES AND STUDENT ENROLLMENT
AT FEBRUARY 1**

School Name	Square Footage	Grade Configuration	Student Enrollment	Position Count
Bullion Primary	82,272	K-5	0	1
Central Middle	116,000	6-8	695	85
Central Primary	77,000	EC-5	809	97
Donaldsonville High	131,147	9-12	452	80
Donaldsonville Primary	86,000	EC-2	480	92
Duplessis Primary	87,104	EC-5	732	94
Dutchtown High	289,000	9-12	2,336	226
Dutchtown Middle	80,979	6-8	932	91
Dutchtown Primary	74,695	K-5	845	92
East Ascension High	269,754	9-12	1,787	179
G.W. Carver Primary	78,484	EC-5	601	88
Galvez Middle	95,482	6-8	687	74
Galvez Primary	82,652	EC-5	802	82
Gonzales Middle	128,516	6-8	709	84
Gonzales Primary	87,083	K-5	488	74
Lake Elementary	110,240	K-8	950	102
Lakeside Primary	78,484	K-5	736	83
Lowery Elementary	43,100	3-5	307	63
Lowery Middle	51,405	6-8	352	67
Oak Grove Primary	78,784	K-5	1,069	110
Pecan Grove Primary	77,000	EC-5	567	85
Prairieville Middle	104,000	6-8	950	105
Prairieville Primary	81,601	K-5	960	98
Sorrento Primary	17,000	EC-5	545	79
Spanish Lake Primary	77,096	K-5	884	89
St. Amant High	293,751	9-12	1,978	205
St. Amant Middle	70,486	6-8	610	71
St. Amant Primary	74,411	K-5	512	72
Ascension Head Start	<u>18,200</u>	Ages 3 and 4	106	24
Central Office/Administration				<u>266</u>
Total	2,941,726		22,881	2,958

**ASCENSION PARISH SCHOOL BOARD
POSITION COUNT**

		Actual		Budget
		2017-2018	2018-2019	2019-2020
Instruction:				
	Principal	33	34	37
	Assistant Principal	40	40	41
	Classroom Teacher	1,493	1,508	1,518
	Librarian	31	31	32
	Para-professional	336	336	344
Support Services:				
	Board Member	11	11	11
	Superintendent	1	1	1
	Assistant Superintendent	1	1	2
	Administrator	31	34	36
	Other Professional	45	45	48
	Psychologist/Therapist	85	85	85
	Counselor	62	62	63
	Nurse	23	23	23
	Clerical/Secretarial	133	133	137
	Maintenance	68	68	68
	Custodial	117	117	119
	Bus Driver	223	223	225
	Bus Aide	30	30	30
	Food Service	<u>175</u>	<u>175</u>	<u>175</u>
Grand Total		2,938	2,957	2,995

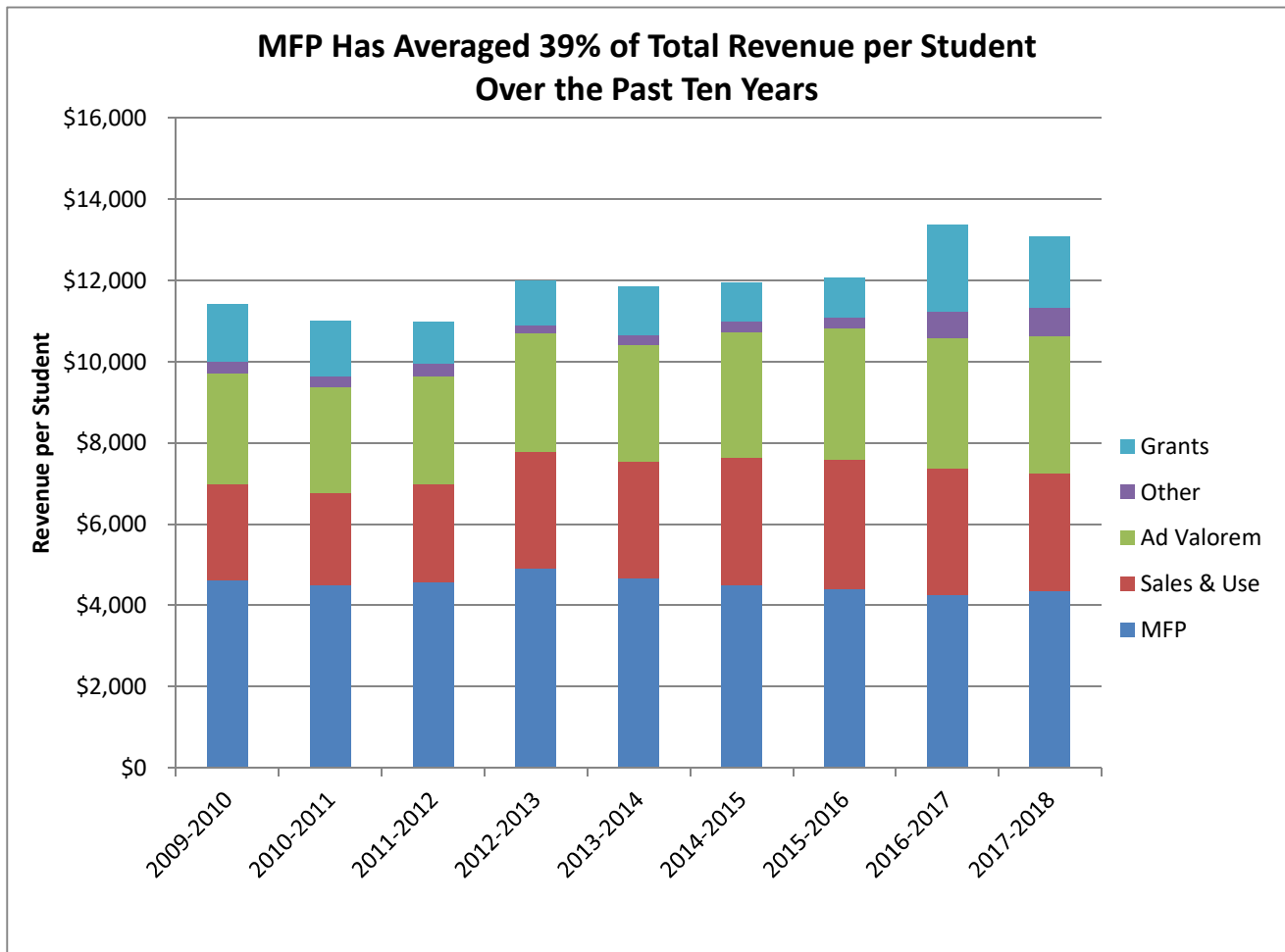
2019-2020 includes adding 38 positions:

- 10 additional teachers for student enrollment growth
- 3 Principals
- 1 SBLC Reading Facilitator
- 1 Risk Coordinator
- 1 Safety and Security Coordinator
- 1 Director
- 1 Assistant Superintendent
- Staff to open Bullion Primary:
- 1 Assistant Principal
- 8 Para-professionals
- 1 Guidance Counselor
- 1 Librarian
- 1 A Secretary
- 3 B Secretaries
- 2 Bus Drivers
- 2 Custodians
- 1 Facility Manager

Compiled by the Ascension Parish School Board Business Services
department

**ASCENSION PARISH SCHOOL BOARD
TOTAL REVENUE PER STUDENT, LAST TEN YEARS
ALL GOVERNMENTAL FUNDS**

Fiscal Year	Minimum Foundation Program	Sales and Use Tax	Ad Valorem Tax	Other Revenue	Grants	Total
2009-2010	\$4,620	\$2,370	\$2,720	\$298	\$1,412	\$11,421
2010-2011	4,498	2,260	2,624	272	1,363	11,017
2011-2012	4,583	2,412	2,653	306	1,029	10,983
2012-2013	4,909	2,878	2,905	190	1,102	11,986
2013-2014	4,664	2,879	2,875	242	1,204	11,864
2014-2015	4,491	3,152	3,089	266	957	11,955
2015-2016	4,394	3,206	3,213	281	986	12,080
2016-2017	4,257	3,114	3,218	642	2,149	13,380
2017-2018	4,372	2,878	3,389	688	1,755	13,081
2018-2019*	4,340	3,009	3,497	703	1,586	13,134



* 2017-2018 is projected

Compiled by the Ascension Parish School Board Business Services department

**ASCENSION PARISH SCHOOL BOARD
AD VALOREM VALUE AND REVENUE INFORMATION
SINCE 2008-2009**

Fiscal Year	Taxable Value	Assessed Value	Ad Valorem Revenue			
			Debt Service	Constitutional	Renewable	Total
2008-2009	\$ 777,816,210	\$ 956,800,050	\$ 11,729,467	\$ 2,807,930	\$ 33,368,415	\$ 47,905,812
2009-2010	809,273,560	995,108,940	12,203,843	2,921,493	34,717,936	49,843,272
2010-2011	813,576,870	1,003,746,600	12,268,737	2,937,025	34,902,552	50,108,314
2011-2012	875,112,560	1,071,508,950	13,196,695	3,159,169	37,542,434	53,898,298
2012-2013	952,000,486	1,153,513,900	15,753,427	3,446,939	40,681,907	59,882,274
2013-2014	1,035,526,840	1,242,196,540	14,792,422	3,653,712	43,432,101	61,878,235
2014-2015	1,120,751,693	1,329,393,040	16,217,518	3,882,325	46,136,746	66,236,588
2015-2016	1,165,857,719	1,377,382,250	17,495,284	4,185,198	51,180,462	72,860,944
2016-2017	1,175,188,871	1,391,789,610	17,504,683	4,222,439	49,170,052	70,897,174
2017-2018	1,219,303,978	1,440,772,700	18,837,233	4,401,703	51,858,268	75,097,204
2018-2019*	1,315,203,755	1,543,396,510	19,473,544	4,747,900	55,785,671	80,007,115

* Projected

**ASCENSION PARISH SCHOOL BOARD
AD VALOREM MILLS LEVIED**

Purpose	Mills	Period	Expires Dec. 31	Began
Constitutional	3.61	N/A	N/A	1921
Salaries	21.00	10 years	2024	1996
Facilities	4.00	10 years	2024	1996
Technology	8.00	10 years	2025	2006
General Operations	7.40	10 years	2030	1982
Buildings	2.50	10 years	2032	1993
Bond	<u>15.08</u>	20 years	2038	1996
Total	61.59			

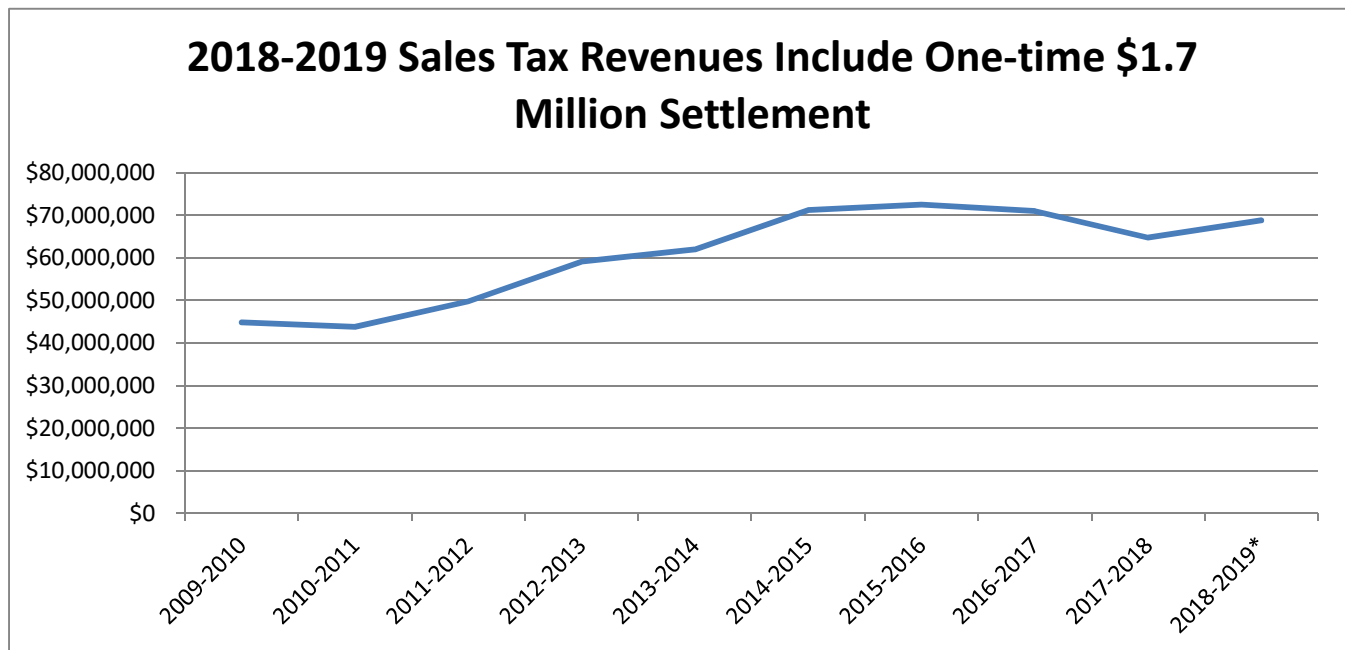
Sources: Taxable Value and Assessed Value: Ascension Parish Assessor

All other: Compiled by the Ascension Parish School Board Business Services department

ASCENSION PARISH SCHOOL BOARD SALES AND USE TAX REVENUE, LAST TEN YEARS

Fiscal Year	Sales and Use Tax
2009-2010	\$44,806,511
2010-2011	43,829,258
2011-2012	49,823,946
2012-2013	59,160,535
2013-2014	61,962,534
2014-2015	71,210,950
2015-2016	72,536,482
2016-2017	71,040,618
2017-2018	64,809,603
2018-2019*	68,837,711

* Projected



The Ascension Parish School Board receives 2% sales and use tax on taxable purchases made in Ascension parish as follows:

1% was levied on June 12, 1965, amended on June 19, 1967, and is to be used for teachers' salaries, operating schools, and capital improvements; and

1% was levied on April 5, 1980, rededicated on April 15, 1981, and is to be used for the costs of collecting sales and use taxes, debt service, salaries and benefits, operating and maintaining schools, and capital improvements.

Compiled by Ascension Parish School Board Business Services department

**ASCENSION PARISH
SALES AND USE TAX RATES - ALL GOVERNMENTS
JULY 1, 2018 - JUNE 30, 2019**

<u>Taxing Entity</u>	<u>City of Gonzales</u>	<u>Tanger Mall Development District</u>	<u>Town of Sorrento</u>	<u>Rural East Ascension</u>	<u>City of Donaldsonville</u>	<u>Donaldsonville Annex Area</u>	<u>Rural West Ascension</u>
School Board	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
City of Gonzales	2.0%	2.0%	-	-	-	-	-
City of Donaldsonville	-	-	-	-	2.5%	2.5%	-
Town of Sorrento	-	-	2.0%	-	-	-	-
East Ascension Drainage District	0.5%	0.5%	0.5%	0.5%	-	-	-
West Ascension Hospital District	-	-	-	-	0.5%	0.5%	0.5%
Parish of Ascension	-	-	-	1.0%	-	0.5%	1.0%
Ascension District #2	-	-	-	0.5%	-	0.25%	0.5%
Ascension Parish Sheriff	-	-	-	0.5%	-	0.25%	0.5%
Tanger Mall Development District	-	1.0%	-	-	-	-	-
Local Rate	4.5%	5.5%	4.5%	4.5%	5.0%	6.0%	4.5%
State of Louisiana	<u>4.5%</u>	<u>4.5%</u>	<u>4.5%</u>	<u>4.5%</u>	<u>4.5%</u>	<u>4.5%</u>	<u>4.5%</u>
Total Sales Tax Rate	9.0%	10.0%	9.0%	9.0%	9.5%	10.5%	9.0%

Source: Ascension Parish Sales and Use Tax Authority

**ASCENSION PARISH SCHOOL BOARD
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2018**

<u>Jurisdiction</u>	<u>Payable From</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Direct:				
Ascension Parish School Board	Ad Valorem Taxes ^b	\$144,427,548	100.00%	\$144,427,548
Overlapping:				
Ascension Parish Government	Any Source ^a	14,643,000	16.25%	2,379,603
Fire Protection District #1	Sales Taxes ^a	1,605,000	16.25%	260,825
East Ascension Consolidated Drainage District #1	Other ^a	50,740,000	92.43%	46,897,467
West Ascension Consolidated Drainage District #1	Ad Valorem Taxes ^b	330,000	7.79%	25,695
City of Donaldsonville	Ad Valorem Taxes ^b	285,000	1.74%	4,972
	Sales Taxes ^a	2,215,000	1.87%	41,451
City of Gonzales	Sales Taxes ^a	<u>3,930,380</u>	10.05%	<u>395,077</u>
Subtotal - Overlapping Debt		<u>73,748,380</u>		<u>50,005,089</u>
Total Direct and Overlapping Debt		\$218,175,928		\$194,432,637

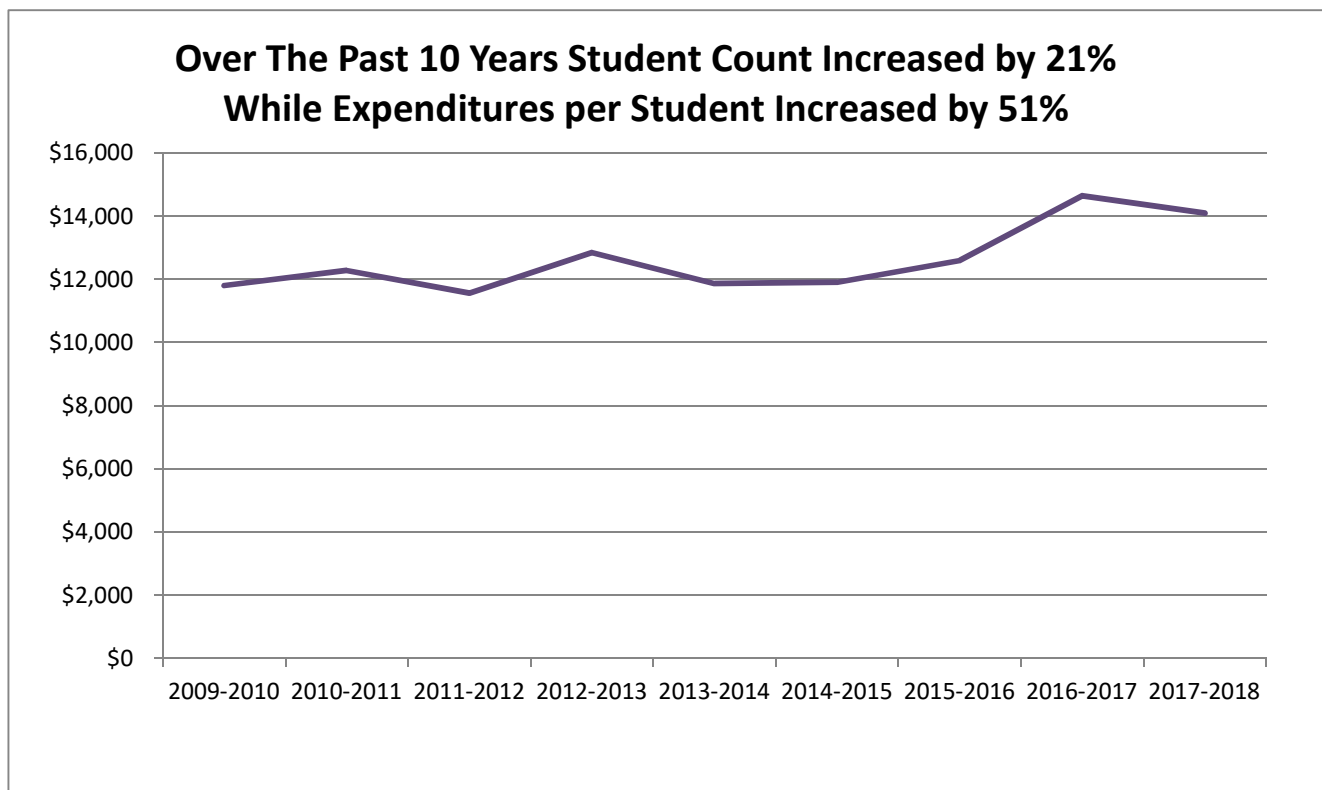
a. Estimated percentage applicable is the percent of sales tax collected by the government as a percent of all sales tax collected

b. Estimated percentage applicable is the ad valorem taxable value of the jurisdiction as a percent of all ad valorem taxable value in tax year 2018.

Compiled by: Ascension Parish School Board Business Services department

**ASCENSION PARISH SCHOOL BOARD
TOTAL EXPENDITURES PER STUDENT, LAST TEN YEARS
ALL GOVERNMENTAL FUNDS**

Fiscal Year	Total Expenditures	Student Count	Total Expenditures per Student
2009-2010	\$223,147,498	18,904	\$11,804
2010-2011	238,190,074	19,396	12,280
2011-2012	238,813,375	20,659	11,560
2012-2013	264,079,358	20,553	12,849
2013-2014	255,206,279	21,521	11,858
2014-2015	268,947,796	22,595	11,903
2015-2016	284,829,428	22,622	12,591
2016-2017	334,171,953	22,816	14,646
2017-2018	317,403,339	22,522	14,093
2018-2019	336,995,154	22,881	14,728

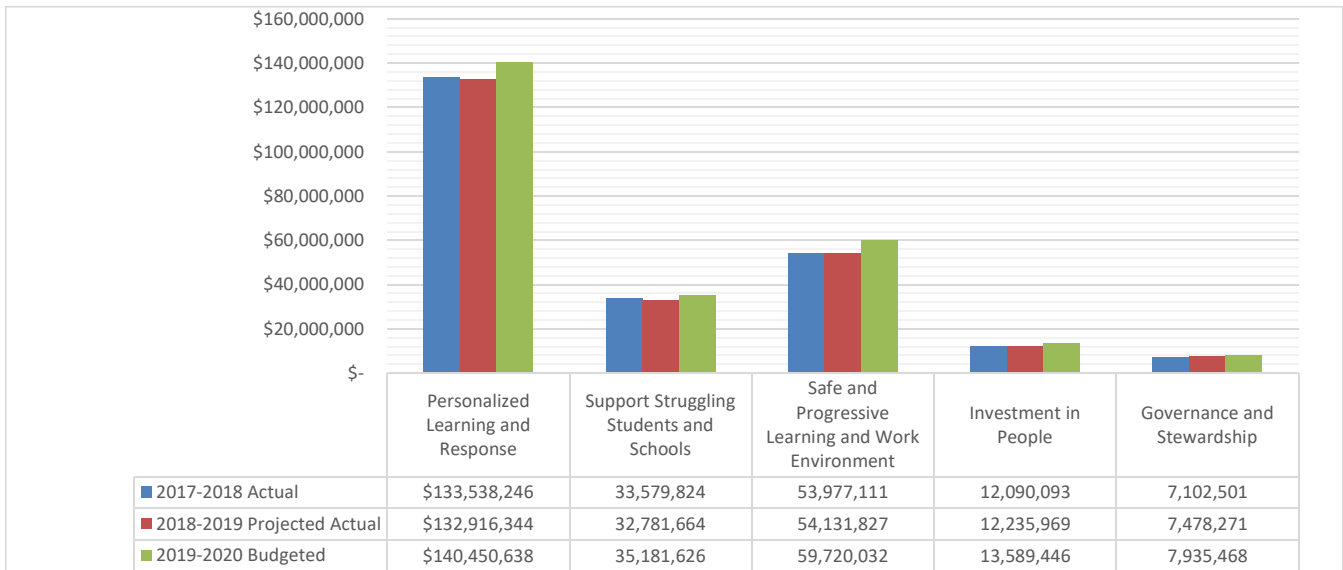


* Projected

Compiled by the Ascension Parish School Board Business Services department

**ASCENSION PARISH SCHOOL BOARD
EXPENDITURES BY INSTRUCTIONAL PRIORITIES
GENERAL FUND
PRIOR YEAR, CURRENT YEAR, NEXT YEAR**

Personalized Learning and Response is 55% of Total General Fund Expenditures



Compiled by the Ascension Parish School Board Business Services department



2nd grade students at Lake Elementary

**ASCENSION PARISH, LOUISIANA
DEMOGRAPHIC INFORMATION
SINCE 2000**

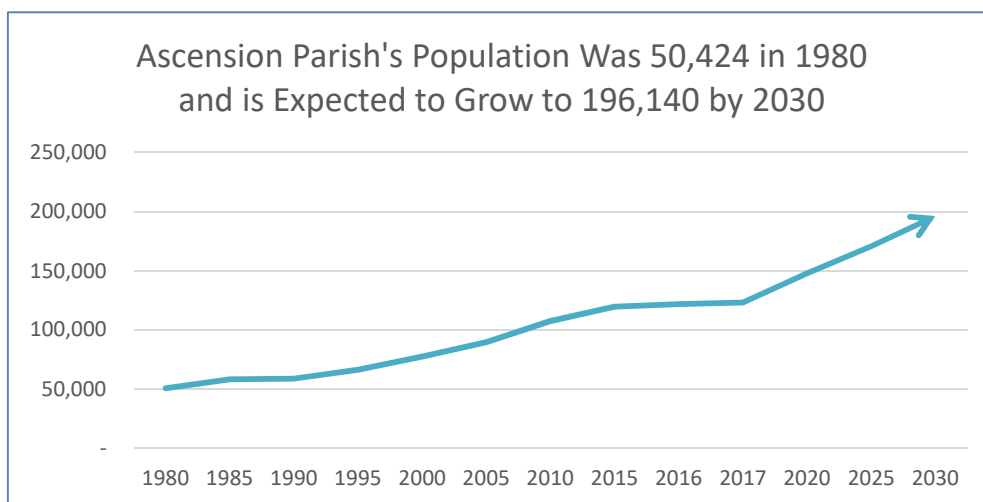
Calendar Year	Population	Total Personal Income	Per Capita Personal Income			Unemployment Rate
			Ascension Parish	Louisiana	United States	
2000	77,335	\$ 1,876,433	\$ 24,264	\$ 23,570	\$ 30,318	4.9%
2001	79,168	2,038,561	25,750	25,372	31,145	5.2%
2002	81,278	2,197,831	27,041	25,943	31,461	6.2%
2003	83,760	2,284,103	27,270	26,703	32,271	6.6%
2004	86,085	2,439,574	28,339	28,057	33,881	6.1%
2005	89,382	2,803,305	31,363	30,086	35,424	6.0%
2006	95,986	3,148,432	32,801	33,776	37,698	3.6%
2007	99,702	3,417,435	34,276	35,789	39,461	3.5%
2008	102,461	3,787,555	36,966	38,142	40,674	3.9%
2009	104,822	3,915,747	37,356	37,632	39,635	5.8%
2010	107,215	4,250,998	39,461	37,039	39,937	7.0%
2011	109,985	4,478,672	41,388	38,549	41,560	6.8%
2012	112,286	4,734,071	43,881	39,413	42,693	5.5%
2013	114,393	4,866,285	47,325	41,204	44,765	5.3%
2014	117,029	5,166,897	50,737	42,030	46,049	5.4%
2015	119,455	5,431,479	53,889	45,727	51,638	5.0%
2016	121,587	5,610,166	46,141	42,298	49,246	4.4%
2017	122,948	5,862,091	47,679	43,660	51,640	4.3%
2020	147,740	N/A	N/A	N/A	N/A	
2025	170,760					
2030	196,140					

Source for population through 2015: United States Census Bureau

Source for population estimates in 2020,2025, and 2030: State of Louisiana

Source for unemployment rates: Bureau of Labor Statistics, U.S. Department of Labor

Source for all other information: Bureau of Economic Analysis, U.S. Department of Commerce



**ASCENSION PARISH SCHOOL BOARD
CHANGES IN FUND BALANCE OF ALL GOVERNMENTAL FUNDS
LAST EIGHT FISCAL YEARS**

	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>
<u>REVENUES</u>				
Local Sources:				
Taxes				
Ad valorem taxes	\$ 50,903,852	\$ 54,805,334	\$ 59,708,995	\$ 64,699,693
Sales and use taxes	43,829,258	49,823,946	59,160,535	64,782,655
Earnings on investments	1,138,223	601,240	170,210	544,788
Other	3,934,793	5,521,601	3,518,994	5,134,828
State Sources:				
Unrestricted grants-in-aid MFP	87,251,257	94,683,472	100,898,847	100,360,588
Restricted grants-in-aid	2,070,167	965,926	1,092,910	2,383,227
Other	193,863	197,634	222,856	1,334,043
Federal sources:				
Restricted grants-in-aid- subgrants	24,360,494	20,298,170	21,566,106	20,356,710
TOTAL REVENUES	213,681,907	226,897,323	246,339,453	259,596,532
<u>EXPENDITURES</u>				
Instruction:				
Regular education programs	84,038,412	77,166,625	90,413,894	94,213,522
Special education programs	32,413,083	27,177,435	23,970,558	24,514,814
Other education programs	12,193,703	16,990,773	14,288,824	12,506,316
Support services:				
Pupil support services	8,774,038	9,565,386	14,035,930	13,840,989
Instructional staff services	8,167,884	9,042,701	9,473,801	12,165,679
General administration services	3,892,430	3,523,222	3,600,502	4,021,725
School administration services	10,053,364	10,666,583	10,770,551	11,497,840
Business services	2,488,923	2,350,802	2,320,000	2,618,247
Plant operation and maintenance	20,014,078	18,132,241	17,401,526	19,636,818
Student transportation services	10,701,629	10,012,682	11,061,382	13,360,877
Central services	8,271,207	8,761,045	6,254,611	4,817,871
	-	-	-	513,341
Non-instructional services:				
Food service	9,003,212	9,500,102	9,907,009	9,876,091
Facility acquisition and construction	14,098,613	22,622,769	33,848,675	13,323,184
Debt services:				
General administration	-	439,027	477,216	517,778
Principal retirement	9,771,666	8,623,333	11,566,372	12,276,371
Interest and bank charges	4,307,832	4,238,649	4,688,507	5,504,816
TOTAL EXPENDITURES	238,190,074	238,813,375	264,079,358	255,206,279
Net Other Financing Sources (Uses):	10,001,766	18,629,265	32,208,938	26,927,579
<u>NET CHANGE IN FUND BALANCE</u>	(14,506,401)	6,713,213	14,469,033	31,317,832
Fund Balance, Beginning of Year	105,963,388	91,456,987	98,170,200	91,456,987
FUND BALANCE, END OF YEAR	\$ 91,456,987	\$ 98,170,200	\$ 112,639,233	\$ 122,774,819

**ASCENSION PARISH SCHOOL BOARD
CHANGES IN FUND BALANCE OF ALL GOVERNMENTAL FUNDS
LAST EIGHT FISCAL YEARS**

	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
<u>REVENUES</u>				
Local Sources:				
Taxes				
Ad valorem taxes	\$ 69,800,461	\$ 72,680,944	\$ 73,416,215	\$ 76,323,351
Sales and use taxes	71,210,950	72,536,482	71,040,618	64,809,603
Earnings on investments	812,879	1,452,717	1,282,353	1,001,784
Other	4,972,119	4,709,371	13,165,868	14,277,008
State Sources:				
Unrestricted grants-in-aid MFP	101,479,277	99,401,837	97,133,229	98,457,699
Restricted grants-in-aid	1,282,915	1,935,290	1,018,115	1,120,257
Other	236,003	194,156	208,556	208,846
Federal sources:				
Restricted grants-in-aid- subgrants	20,330,100	20,365,239	48,011,357	38,403,788
TOTAL REVENUES	270,124,704	273,276,036	305,276,311	294,602,336
<u>EXPENDITURES</u>				
Instruction:				
Regular education programs	103,207,303	104,160,023	109,709,310	113,482,947
Special education programs	25,123,374	25,741,242	24,890,481	25,233,260
Other education programs	13,237,014	13,070,757	18,127,454	18,218,758
Support services:				
Pupil support services	13,876,107	13,855,216	13,933,788	14,059,538
Instructional staff services	13,013,178	13,457,352	13,949,126	13,740,731
General administration services	4,360,443	4,530,159	4,297,806	4,394,966
School administration services	12,040,841	11,669,879	15,228,294	15,438,993
Business services	2,393,222	2,288,901	2,834,062	2,521,001
Plant operation and maintenance	22,934,673	24,790,535	27,614,846	29,453,501
Student transportation services	11,618,154	11,947,461	16,243,082	12,533,984
Central services	5,677,425	6,846,587	6,890,988	6,630,165
Charter school appropriations	583,580	682,508	846,639	849,228
Non-instructional services:				
Food service	10,291,551	10,305,015	10,692,313	10,710,318
Facility acquisition and construction	12,941,937	25,982,918	52,874,643	34,371,615
Debt services:				
General administration	970,727	592,480	731,879	764,256
Principal retirement	11,151,372	10,146,372	10,381,371	10,176,372
Interest and bank charges	5,526,895	4,762,023	4,925,871	4,823,706
TOTAL EXPENDITURES	268,947,796	284,829,428	334,171,953	317,403,339
Net Other Financing Sources (Uses):	(5,927,646)	(6,300,000)	20,882,952	(3,082,757)
<u>NET CHANGE IN FUND BALANCE</u>	(4,750,738)	(17,853,392)	(8,012,690)	(25,883,260)
Fund Balance, Beginning of Year	143,957,065	139,206,327	128,903,389	120,890,699
FUND BALANCE, END OF YEAR	\$ 139,206,327	\$ 121,352,935	\$ 120,890,699	\$ 95,007,439

HISTORY OF ASCENSION PARISH

Ascension, one of the fastest growing of the sixty-four parishes in Louisiana, is located just east of East Baton Rouge parish in the southern state of Louisiana. It encompasses about 290 square miles with the Mississippi River running through the parish. The three incorporated areas are Donaldsonville, located on the west side of the Mississippi River, and Gonzales and Sorrento, located on the east side of the Mississippi River. Gonzales, which started as a railroad town in the early 1800s, is the largest city with a 2016 population of 10,832. Ascension parish is a part of the Baton Rouge metropolitan statistical area. The parish is named for the Ascension of Our Lord Catholic Church, which was established in Donaldsonville in 1772 by a Franciscan missionary priest and still serves the community today.



The Houma, Bayougoula, and Chitimachas Indian tribes were the first to occupy the area before Spanish explorers arrived in the early 1500s. In 1682 Rene Robert Cavalier, Sieur de La Salle claimed the area for France. In 1762 France ceded the area to Spain, and in 1800 Spain returned the area back to Napoleon's France, who sold it to the United States as part of the Louisiana Purchase in 1803.

From the 1700s Ascension parish was largely agricultural due to the fertile land and the many waterways. Sugar cane and cotton were the primary crops until the boll weevil ruined the cotton crop from 1907-1911: then farmers began planting strawberries and vegetables.

In 1717 some 3,000 African slaves cultivated the land in Ascension parish, and their numbers continued to grow until slavery was outlawed in 1861. In 1765 Acadians were expelled from Nova Scotia and made their way to southern Louisiana. Many settled in Ascension parish, adding to the mix of the Spanish, French, African, and Native Americans already in the area.

The Ascension Parish School Board was created along with the parish of Ascension in 1807. A public school existed in Donaldsonville, on the west side of the Mississippi River, as early as 1831. It closed during the Civil War, and in 1885 was reopened as the Academy of Ascension with 200 students. Over the years Donaldsonville High school has changed locations a few times, recently to a building on Lee Avenue constructed by the Works Progress Administration in 1939 and to its current location off Louisiana Highway 1 in 1977.

HISTORY OF ASCENSION PARISH

The first school on the east side of the Mississippi River in Ascension parish was erected in 1855 on property of the American College. The two-story wooden structure was the school house for 202 students in grades 1 through 11; it was destroyed in a fire in 1918. Dutchtown High school opened in 1858. Gonzales High school was built in 1925 in a structure that remains in use by the School Board today on Burnside Avenue. Both Dutchtown High and Gonzales High were closed in 1965 and became part of East Ascension High, which opened in 1966. St. Amant High opened in 1978 to relieve overcrowding at East Ascension High. Dutchtown High reopened in 2002 as enrollment continued to increase, bringing the total number of high schools in Ascension parish to the current four.

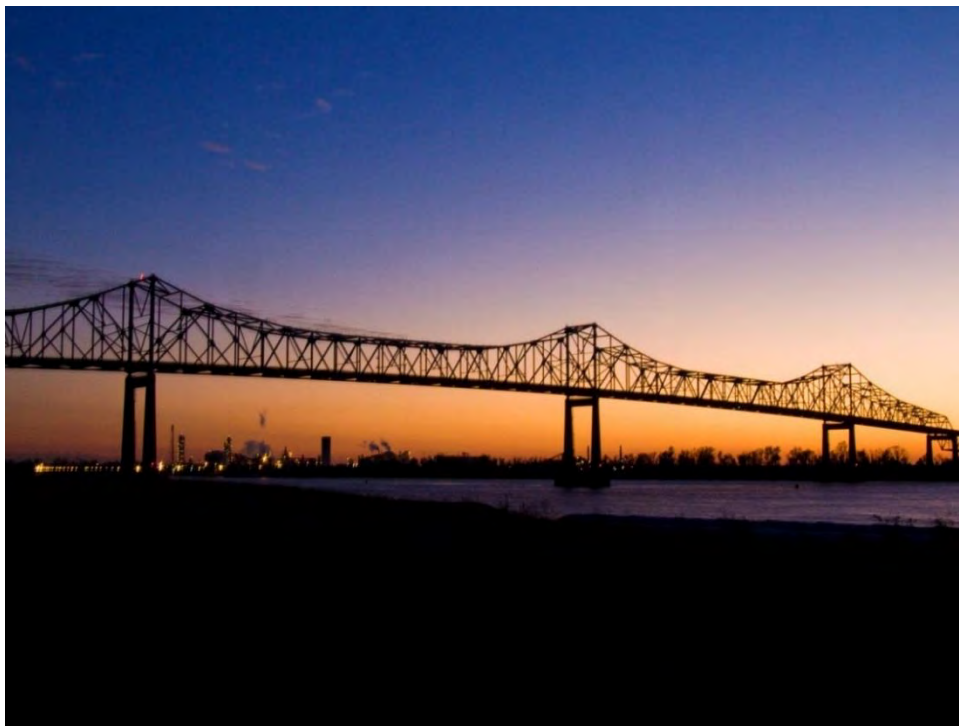


BC Alwes was built in 1939, served as the site of Donaldsonville High school from 1939 until 1976, and is still used today by the School Board.

HISTORY OF ASCENSION PARISH

In the 1820's, Ascension parish was known as the "Gold Coast" because of its wealth in farming. Then, in the 1940s and 1950s land that was formerly planted was converted to raising beef cattle, a remnant of which exists today. The 1950s was the industrial era as petrochemical and other companies began building manufacturing and processing plants in Ascension and many other parishes bordering the Mississippi River. According to the United States census, in 1950 the population of Ascension parish was 22,387; by 1980 that population had more than doubled to over 50,000 residents and has doubled again to over 120,000 in 2016. Today of the 8,700 companies in Ascension parish, the major employers are manufacturing, construction, and retail trade.

Subdivisions began appearing in Ascension parish in the 1970s. In the 1980s families began moving from nearby East Baton Rouge parish to Ascension parish to send their children to the higher-performing Ascension parish public schools, continuing the growing population trend that had started thirty years earlier. Retail establishments moved into Ascension parish and by 2000 the population had increased to 77,335. The area experienced an increase in population when families from the New Orleans area moved to parishes further north after Hurricane Katrina devastated New Orleans and the surrounding area in August 2005. By 2010 the population of Ascension parish had grown to 107,215, a 39% increase from ten years previous. Demographers project that the Ascension parish population will continue to grow for the next twenty years.



The Sunshine bridge over the Mississippi river connects Ascension parish's east and west sides.

HISTORY OF ASCENSION PARISH

Today, of the adults over age 25, 88% are high school graduates or higher and 26% have Bachelor's degrees or higher. The median age of residents in Ascension parish is 32, and the median household income is \$70,551, the highest median income in the state and higher than the United States median income of \$53,889. 74% of Ascension parish residents are Caucasian, 23% are black or African-American, and 3% are other races ¹.

The parish, which was created in 1807, adopted a home rule charter in 1993 which includes a parish president, elected at large, and eleven council members, each elected from single member districts. The historic city of Donaldsonville, founded in 1806, serves as the parish seat.

Ascension parish was once a Democratic bastion, but since the late 20th century, as in much of the south today, Ascension has registered more Republicans and election results have shifted. Although Democrats still lead in number of registrants, since the early 2000's, the majority of new voters are Republican.

Local attractions include Houmas House, an antebellum plantation home; River Road African-American Museum in Donaldsonville; Cajun Village in Sorrento; golf at Pelican Point; and shopping at Tanger Outlet Mall and Cabela's Outdoors in Gonzales. Gonzales, the "Jambalaya Capital of the World," has been hosting the Jambalaya Festival since 1968. Jambalaya, made with chicken and rice, onions, garlic, salt, pepper, and other seasonings, is cooked outdoors over an open hardwood fire in big black cast iron pots in the "World Champion Jambalaya Cooking Contest" each Memorial Day weekend.



Ascension parish has hosted the annual Ascension Hot Air Balloon Championship Festival in September since 2012, and the city of Donaldsonville hosts an annual Sunshine Festival in October.

1. Per the United States Census Bureau for 2015, the latest data available.



GLOSSARY OF TERMS



GLOSSARY OF TERMS

Accounting basis – Timing of when the effects of transactions or events should be recognized in financial statements. The Ascension Parish School Board uses the modified accrual accounting basis for its governmental funds and the full accrual accounting basis for its internal service fund for both reporting in financial statements and budgeting.

Ad valorem – A Latin term meaning according to value. Ad valorem taxes are assessed a dollar amount according to property value.

Appropriated budget – The maximum amount authorized to spend by the governing body. LSA-RS 30:1303(A) requires the governing bodies of all local governments to appropriate amounts for the general fund and all special revenue funds with proposed expenditures totaling \$500,000 or more.

Asset – Economic resources owned by an entity that are expected to benefit future operations. The assets of the Ascension Parish School Board are cash and investments, amounts due from others, expenditures paid in advance that benefit a future period, and capital assets such as land, buildings, equipment, vehicles, and software.

Balanced budget – Both the Louisiana Local Government Budget Act (LSA-RS 39:1305(E)) and the Ascension Parish School Board define a balanced budget as proposed expenditures not exceeding the total of revenues, other sources of funds, and fund balance (“estimated funds available”).

Budget – A plan of action that forecasts future transactions, activities, and events in financial or nonfinancial terms.

Budgetary basis – The accounting basis used to estimate revenues and expenditures in the budget. The three main budgetary bases are cash, full accrual, and modified accrual; the Ascension Parish School Board uses a modified accrual budgetary basis for its governmental funds and full accrual for its internal service fund.

Capital expenditures – An outflow of cash for the purchase or expansion of a long-term asset (provides economic benefit for more than one fiscal year). The Ascension Parish School Board capitalizes equipment and vehicles that cost \$5,000 or more, and buildings, land, and improvements costing \$50,000 or more. Capital expenditures less than those amounts are expensed entirely in the year of purchase.

. GLOSSARY OF TERMS

Capital projects funds – A type of governmental fund type used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays. Because capital outlays involve large amounts of money and often encompass more than one fiscal year, governments account for these in capital projects funds separate from the general fund. The Ascension Parish School Board uses three capital projects funds, two to account for capital projects funded by two different general obligation bond propositions and the other to account for capital expenditures funded by accumulated general funds.

CGFO – Certified Government Finance Officer, a professional designation awarded by the Government Finance Officers Association of Louisiana based on academic achievement, knowledge of governmental accounting and management, work experience, and level of involvement in professional associations.

CGMA – Chartered Global Management Accountant, a professional designation awarded by the American Institute of Certified Public Accountants to Certified Public Accountants (CPAs) based on demonstrated knowledge of management accounting, finance, budgeting, internal audit, strategic planning, risk management, and governance.

CLSBA – Certified Louisiana School Business Administrator, a professional designation awarded by the Louisiana Association of School Business Officials based on academic achievement and broad management work experience in at least three functional areas. Louisiana Administrative Code 13:1301 requires that the lead school business administrator acquire this certification within seven years of the date of hire. One of the seven accountants holds this certification.

CLSBO - Certified Louisiana School Business Official, a professional designation awarded by the Louisiana Association of School Business Officials based on academic achievement and management work experience in at least one functional area. Two of the seven accountants holds this certification.

CLSBS - Certified Louisiana School Business Specialist, a professional designation awarded by the Louisiana Association of School Business Officials based on academic achievement and specialized work experience. Three of the seven accountants hold this certification.

Debt service funds – A type of governmental fund used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Ascension Parish School Board has four debt service funds, which are used to accumulate resources to pay principal and interest on general obligation bonds and Qualified School Construction Bonds issued in 2009, 2011 and 2012. Debt service funds are also known as “sinking funds.”

Deficit – The amount by which expenditures exceed revenues in an accounting period.

GLOSSARY OF TERMS

Disbursement – The paying out of monies from an account.

District Performance Score (DPS) – Scores assigned by the Louisiana Department of Education to each K-12 public school district in Louisiana based on student achievement on state standardized tests and additional measures of student success, such as credit accumulation, completion of rigorous courses, and graduation. Scores range from 0 to 150 and are assigned letter grades of A, B, C, D or F. Ascension parish's district performance scores are listed in a table in the Statistical section.

Encumbrances – Funds set aside to pay for expenditures that have been committed either by the authorization of a purchase order or by contract. An encumbrance is a budgetary concept. At the Ascension Parish School Board unspent encumbrances lapse at the end of each fiscal year and are not carried over into the next fiscal year.

Excess – The amount by which revenues exceed expenditures in an accounting period.

Expenditures – Payments of cash for products (including capital assets), services, or settling a loss; vary from expenses, which are charges incurred, regardless of when payment is made. Expenditures are used in the modified accrual basis of accounting

Expense – Costs incurred in an organization's efforts to generate revenue and may be in the form of actual cash payments (such as wages), a computed expired portion of an asset (such as depreciation), or an amount taken out of earnings (such as bad debts). Expenses are used in the full accrual basis of accounting.

Fiduciary funds – A type of governmental fund used to report assets held in a trustee or custodial capacity for others and therefore cannot be used to support the government's own programs. The Ascension Parish School Board has one fiduciary fund, the School Activities Fund, which accounts for monies collected principally through fundraising efforts of the students and district-sponsored student groups.

Fiscal – Related to financial matters. The Ascension Parish School Board's fiscal year (financial 12-month reporting period) begins on July 1 and ends on June 30.

Forecast – The act of predicting business activity for a future period of time, typically a projection based upon specific assumptions.

Full accrual accounting basis – An accounting basis which focuses on total economic resources and recognizes revenues when they are earned and expenses when they are incurred. The Ascension Parish School Board's Health Care fund's budget and government-wide financial statements are prepared using the full accrual accounting basis.

GLOSARY OF TERMS

Function – A group of related activities that delivers a service. The five broad functions of a school district are instruction, support services, operation of non-instructional services, facilities acquisition and construction, and other uses of funds.

Fund balance – The difference between assets and liabilities.

General fund – One of five governmental fund types which serves as the main operating fund (self-balancing set of accounts) of a government. A general fund is always a major fund.

General obligation bonds – Debt instruments issued by a government and secured by the full faith and credit of the issuing government. The issuing government pledges legally available resources, such as sales taxes or property taxes, to repay these bonds. Ad valorem proceeds from a 15.08 mills levy are pledged to repay the Ascension Parish School Board's outstanding general obligation bonds.

Government Finance Officers Association – An association of public finance professionals founded in 1906. This association, which is headquartered in Chicago, Illinois, plays a major role in the development and promotion of generally accepted accounting principles for about 87,000 state and local governments in the United States and Canada. More information can be found at its web site, www.gfoa.org.

Governmental Accounting Standards Board – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments in the United States. It was established in 1984, is headquartered in Norwalk, Connecticut, and is composed of seven members from a variety of backgrounds. More information can be found at its website, www.gasb.org.

Governmental funds – One of three broad classifications of funds of a governmental unit. Governmental funds typically are used to account for tax-supported (governmental) activities. The five types of governmental funds are the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. The Ascension Parish School Board does not have any permanent funds.

Grant – Monies received from a higher level of government to accomplish a specific purpose. Grants, unlike loans, do not have to be paid back.

Internal service funds – A type of proprietary fund used to account for centralized services, or any activities that provide goods or services to other funds. The Ascension Parish School Board has one internal service fund, the Health Care fund, which accounts for health insurance costs for the School Board's employees and dependents, since the Ascension Parish School Board is self-insured for health insurance.

GLOSSARY OF TERMS

Legal level of budgetary control – Level at which a government's management may not reallocate resources (adjust a budgeted amount) without special approval from the governing body. Examples are at the expense line item level or function level. The Ascension Parish School Board's legal level of budgetary control is at the fund level.

Liability – Amounts owed to others. Short-term liabilities are due within one year, and long-term liabilities are due after one year.

Local Government Budget Act – The popular name to Louisiana Revised Statute, Title 39, sections 1301 – 1316 as amended which describes budget preparation, submission, inspection, adoption, amending, and filing requirements of local governments in Louisiana.

Major fund – For budgeting purposes, any fund whose revenues or expenditures, excluding other financing sources or uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. The general, Flood 8/2016 FEMA DR-4277, and Health Care funds are the Ascension Parish School Board's three major funds for budgeting purposes.

Mill – One-tenth (1/10) of one cent. Ad valorem taxes are levied by mills.

Modified accrual accounting basis – An accounting basis which focuses on current financial resources and recognizes revenues when they are earned, so long as they are collectible within the fiscal period, and expenditures when they are due. The Ascension Parish School Board's budget for all funds except the Health Care internal service fund, as well as fund financial statements, are prepared on the modified accrual accounting basis, while government-wide financial statements are prepared on the full accrual accounting basis.

Object – The service or commodity bought, such as salaries, benefits, purchased professional services, supplies, and equipment.

Operating plan – The plan of action for the Ascension Parish School Board, including results of operations, capital expenditures, and long-range goals and objectives.

Per capita personal income – Personal income divided by population.

Personal income – Income from wages and investments earned by individuals as opposed to businesses.

Projection – An estimate of future possibilities based on current trends.

GLOSSARY OF TERMS

Proprietary funds – One of three broad classifications of funds of a governmental unit. Proprietary funds are used to account for a government's business-type activities, which are activities supported, at least in part, by fees and charges. Two types of proprietary funds are enterprise funds and internal service funds. The Ascension Parish School Board has one internal service fund, which is used to account for health insurance for the School Board's employees and their dependents.

Qualified School Construction Bonds – A particular type of bond meeting the qualifications of Section 54F of the Internal Revenue Code. The issuing government receives an investment credit to partially offset the interest expense it pays to bondholders, effectively reducing the borrowing cost to the government. Proceeds from these types of bonds may be used only for construction, rehabilitation, or repair of a public school facility or for the acquisition of land on which such a facility is constructed. The Ascension Parish School Board issued three separate Qualified School Construction Bonds: \$10 million in 2009 to fund an energy management project; \$10 million in 2011 to partially fund the construction of a new primary school; and \$1.5 million in 2012 to fund two school renovation projects.

Revenues – Income of an organization. The Ascension Parish School Board's primary revenues consist of state and federal grants, sales and use taxes, and taxes paid on property.

School performance scores (SPS) – An individual school's performance score based on the student scores on various standardized exams as well as attendance and dropout rates and graduation outcomes. The Louisiana Department of Education applies a letter grade of A, B, C, D or F to categorize school and district performance scores. Ascension parish's district and school performance scores are listed in a table in the Statistical section.

Securities – Items given, deposited or pledged to make certain the fulfillment of an obligation; an evidence of debt or of ownership, as in a stock or bond certificate.

Special revenue funds – A type of governmental fund used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Ascension Parish School Board uses special revenue funds to account for state and federal grant proceeds when required.

TAP – The System for Teacher and Student Advancement is a comprehensive educator effectiveness model that aligns teacher leadership, daily job-embedded professional development, meaningful evaluation and support, and opportunities for competitive, performance-based compensation.