

2018-2019 Annual Operating Plan



ASCENSION
PUBLIC SCHOOLS

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Annual Operating Plan of the Ascension Parish School Board for the period July 1, 2018 through June 30, 2019.

Donaldsonville, Louisiana

ASCENSION PARISH SCHOOL BOARD
ANNUAL BUDGET AND OPERATING PLAN
JULY 1, 2018 – JUNE 30, 2019

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Oak Grove Primary students enjoy a lesson.

Introduction



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ASCENSION
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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.



CORE VALUES



ASCENSION PARISH SCHOOL BOARD
BOARD MEMBERS AND SUPERINTENDENT



Patricia Russo
District 7, Seat B President



David Alexander
Superintendent of Schools



Taft C. Kleinpeter
District 5, Seat B –Vice President



Robyn Penn Delaney
District 1



Scott Duplechein
District 2



Julie Blouin
District 3



Kerry Diez
District 4, Seat A



John D. Murphy
District 4, Seat B



Shawn Sevario
District 5, Seat A



Lorraine Wimberly
District 6, Seat A



Louis Lambert
District 6, Seat B



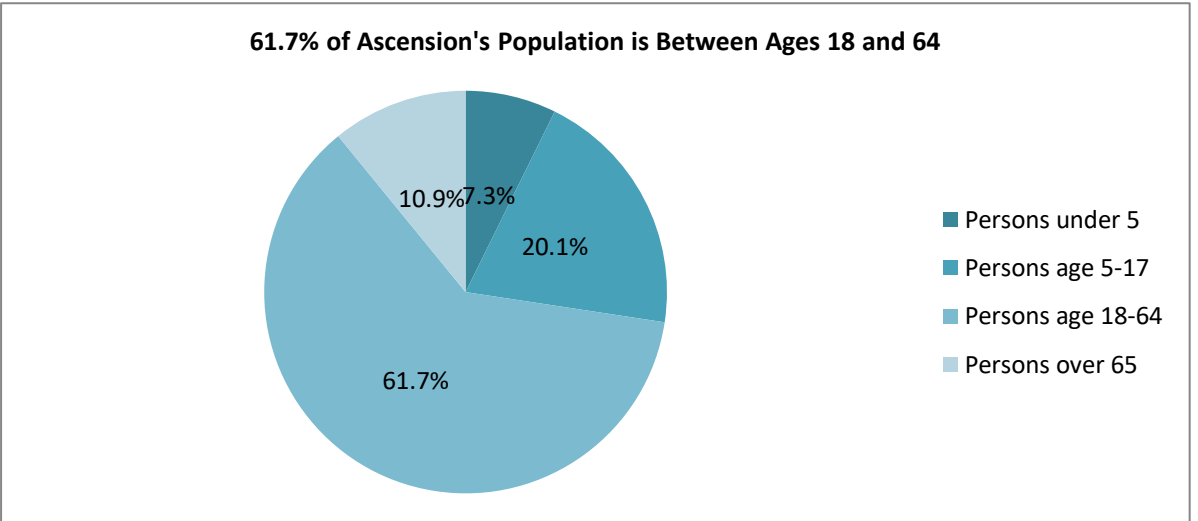
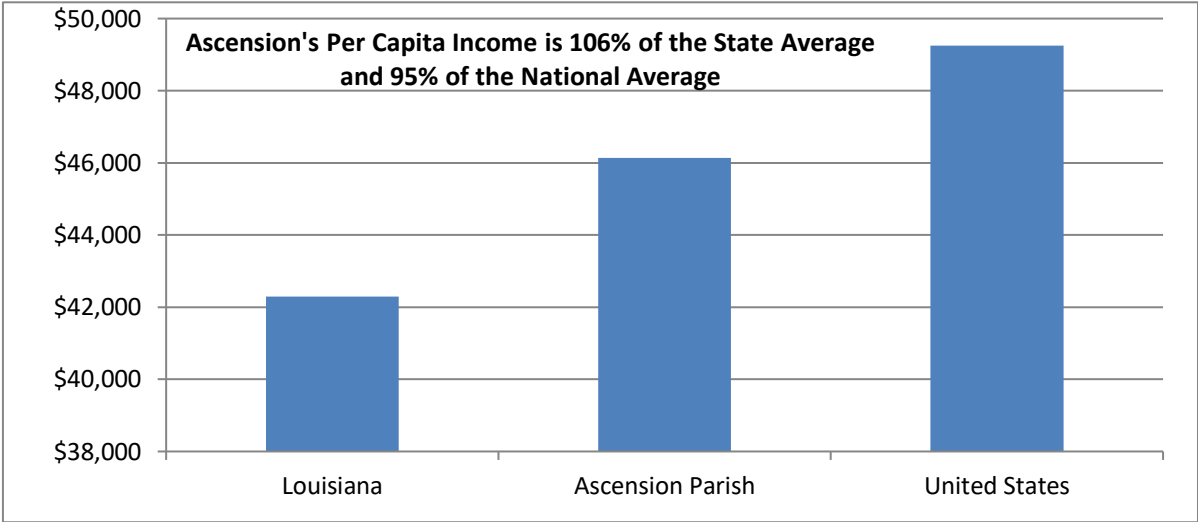
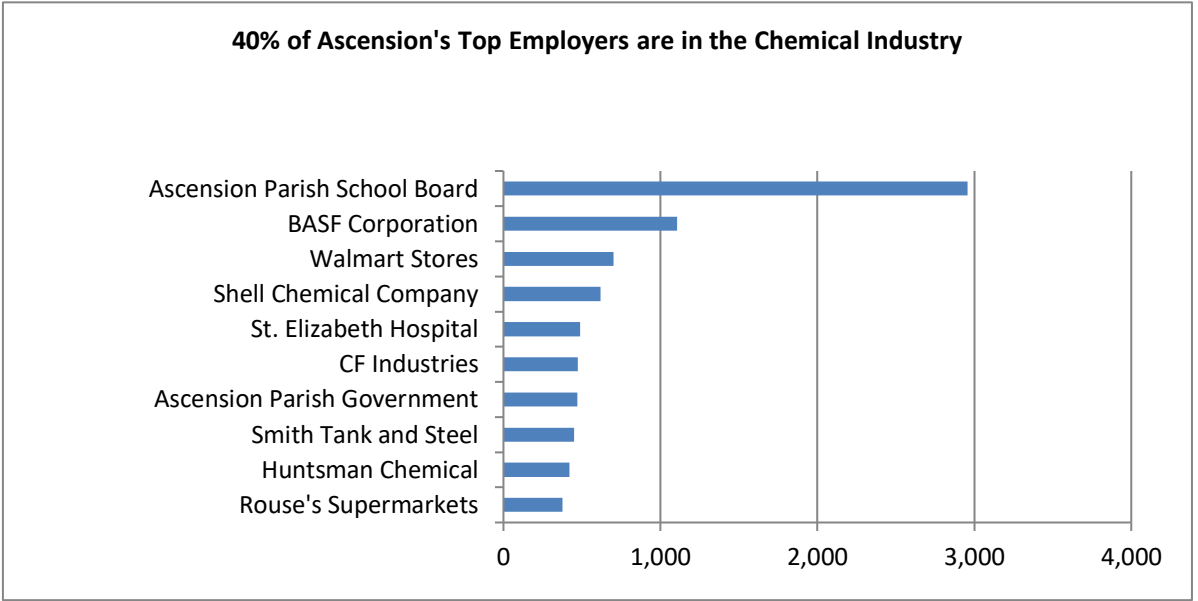
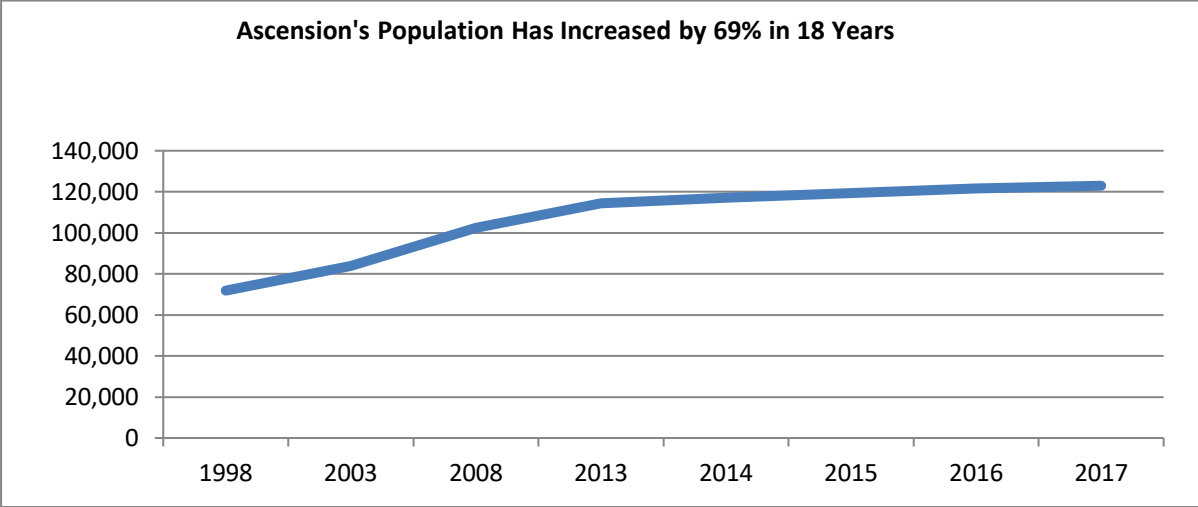
Troy J. Gautreau, Sr.
District 7, Seat A

All terms expire December 31, 2018

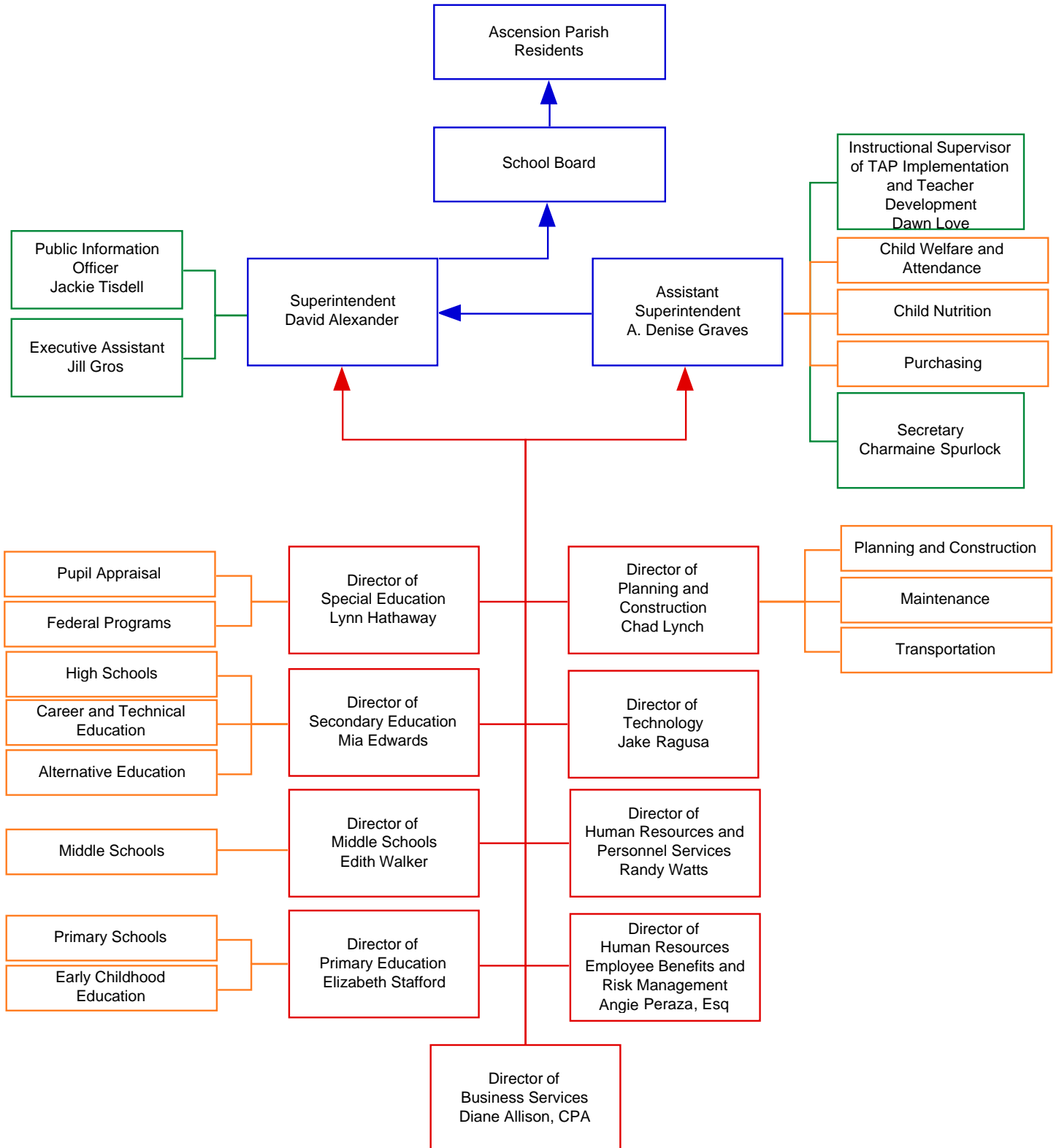
Districts 1 through 3 are single-member districts. The more populated districts 4 through 7 are dual-member districts: voters in dual-member districts are represented by two elected officials, one from each seat.

ASCENSION PARISH QUICK FACTS

Ascension Parish School Board 2018-2019 At A Glance	
Number of schools	27
Number of students	23,731
Number of employees	2,957
Total 2018-2019 Expenditures	\$395,950,706

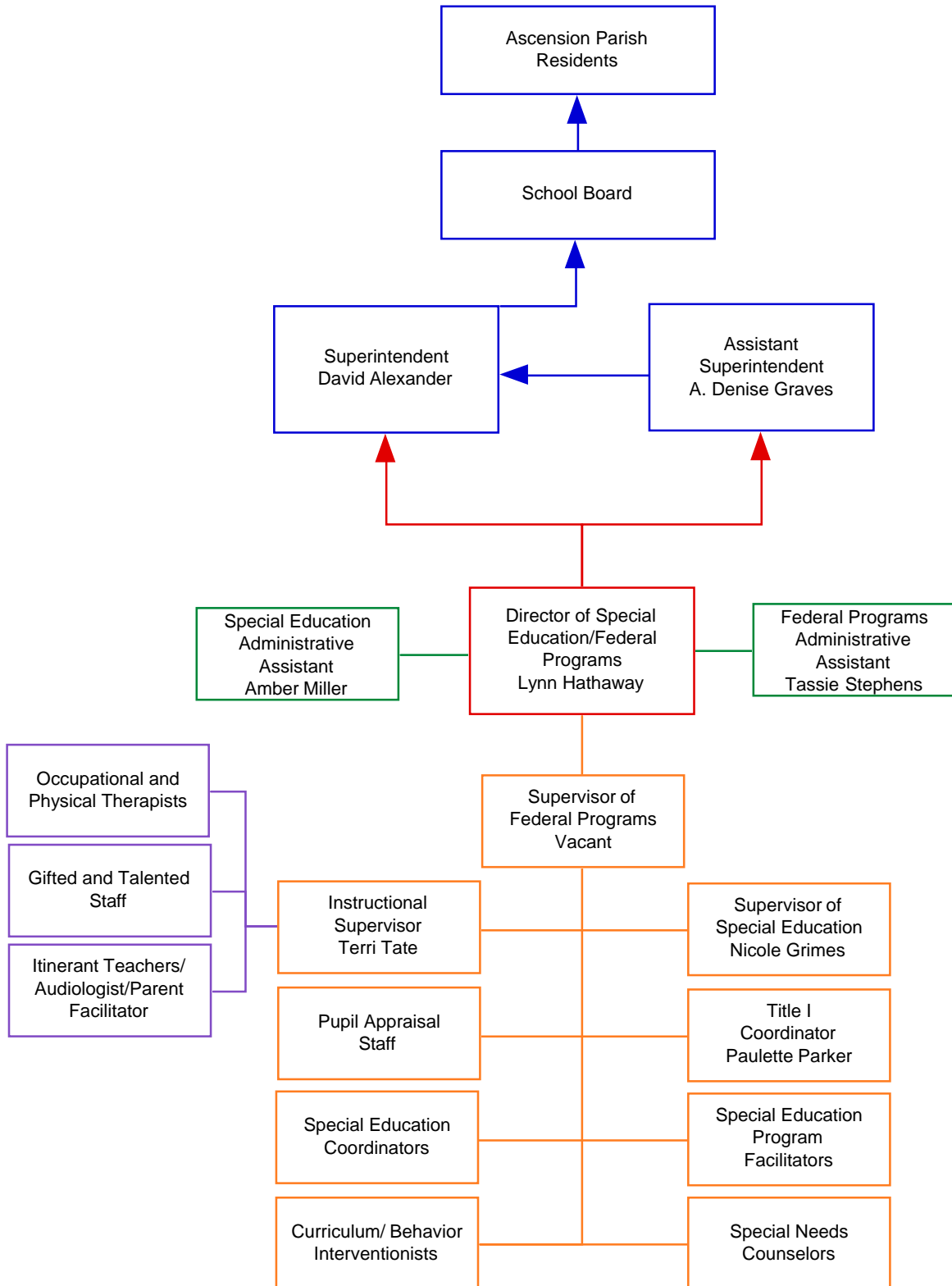


ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART-OVERVIEW



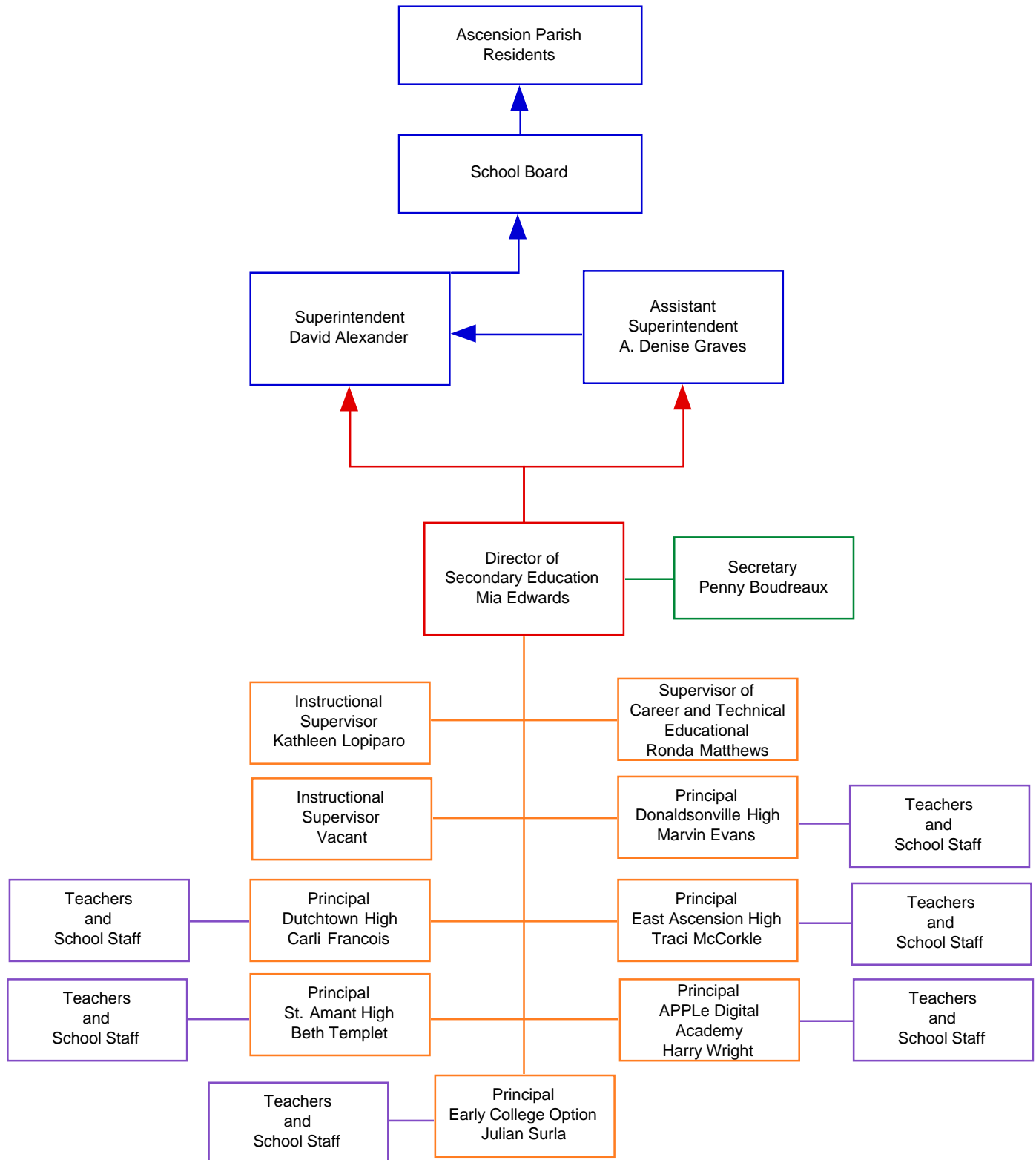
INSTRUCTIONAL

ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART SPECIAL EDUCATION DEPARTMENT



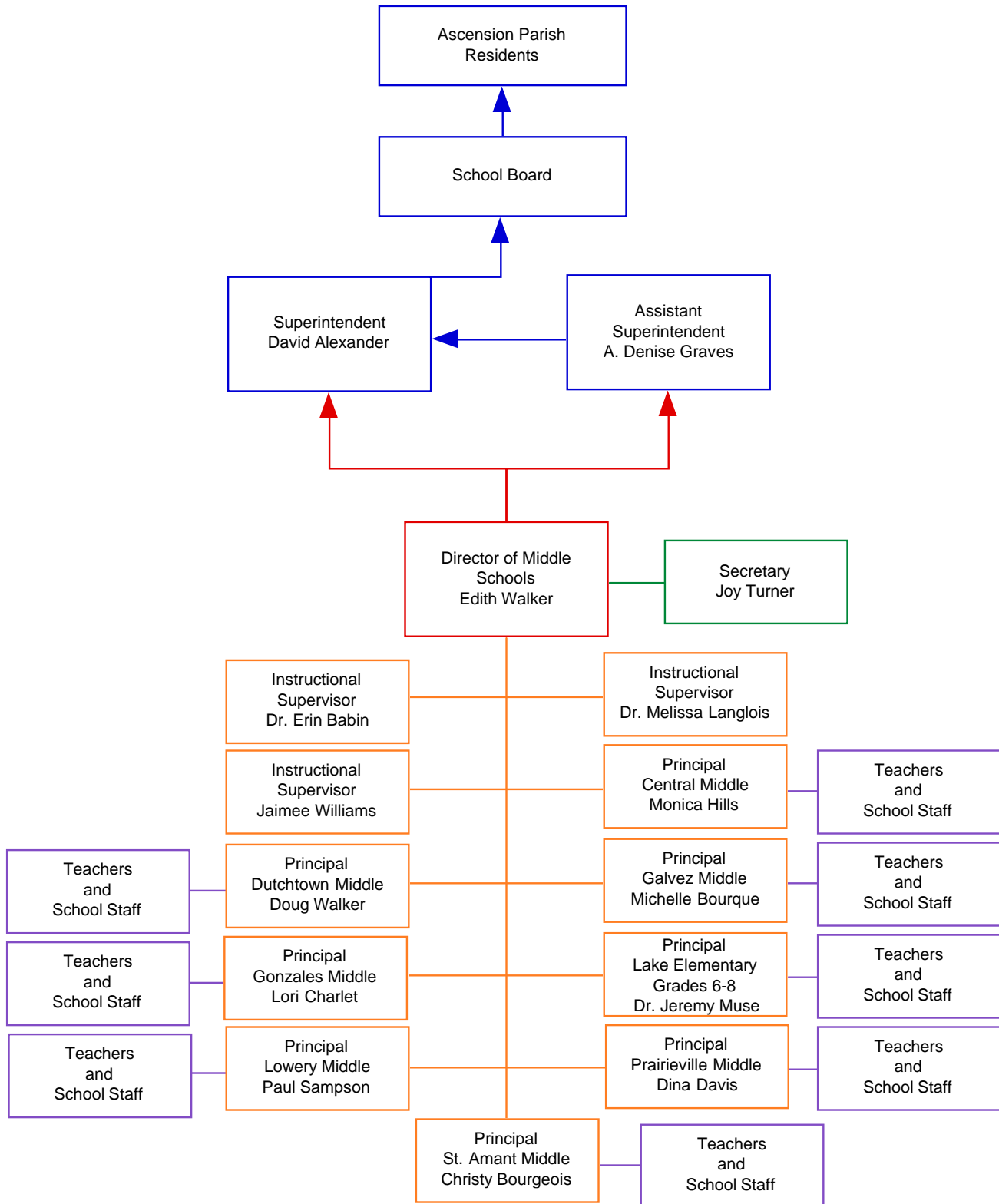
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ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART SECONDARY EDUCATION DEPARTMENT



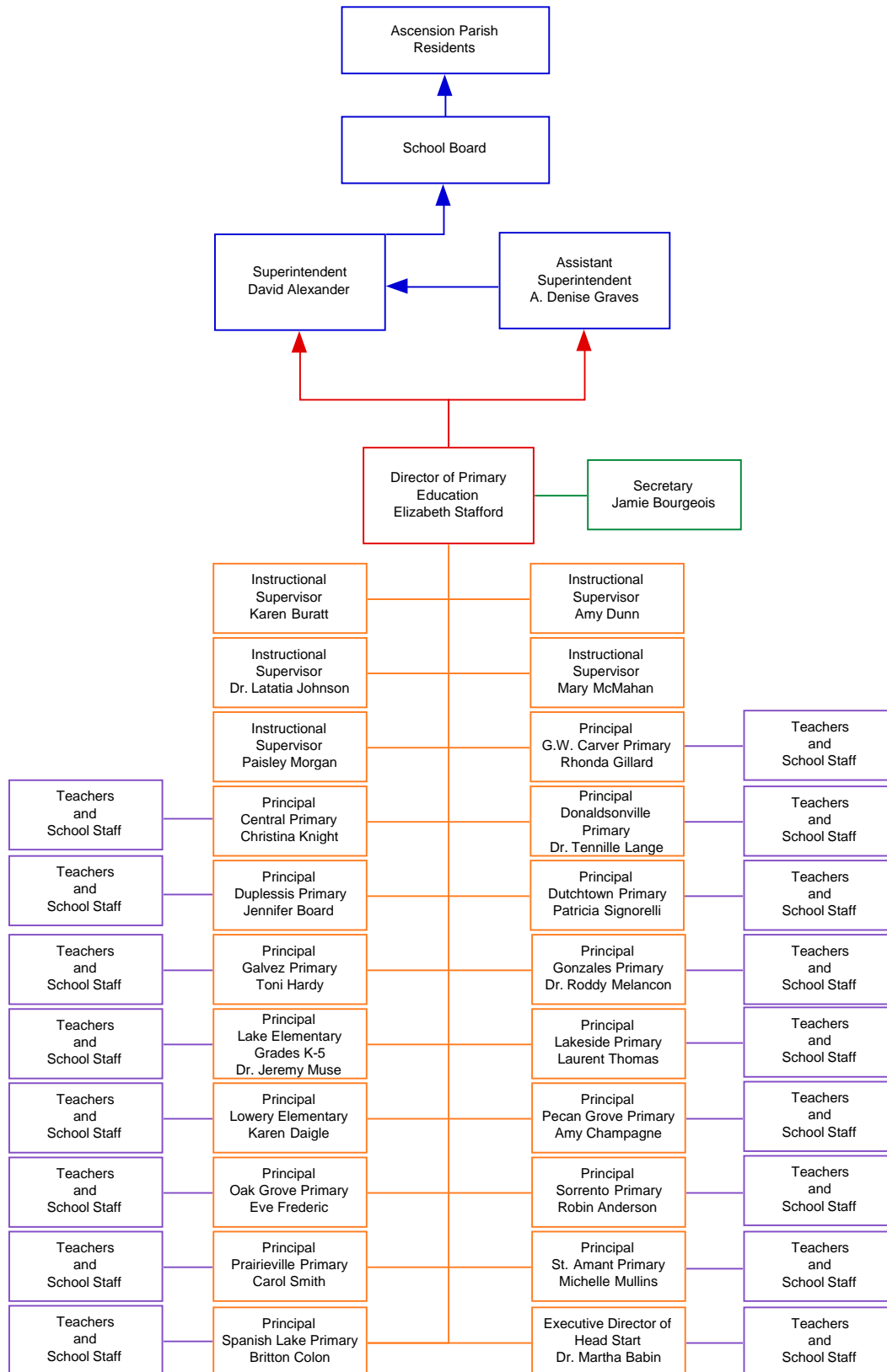
INSTRUCTIONAL

ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART MIDDLE SCHOOLS DEPARTMENT



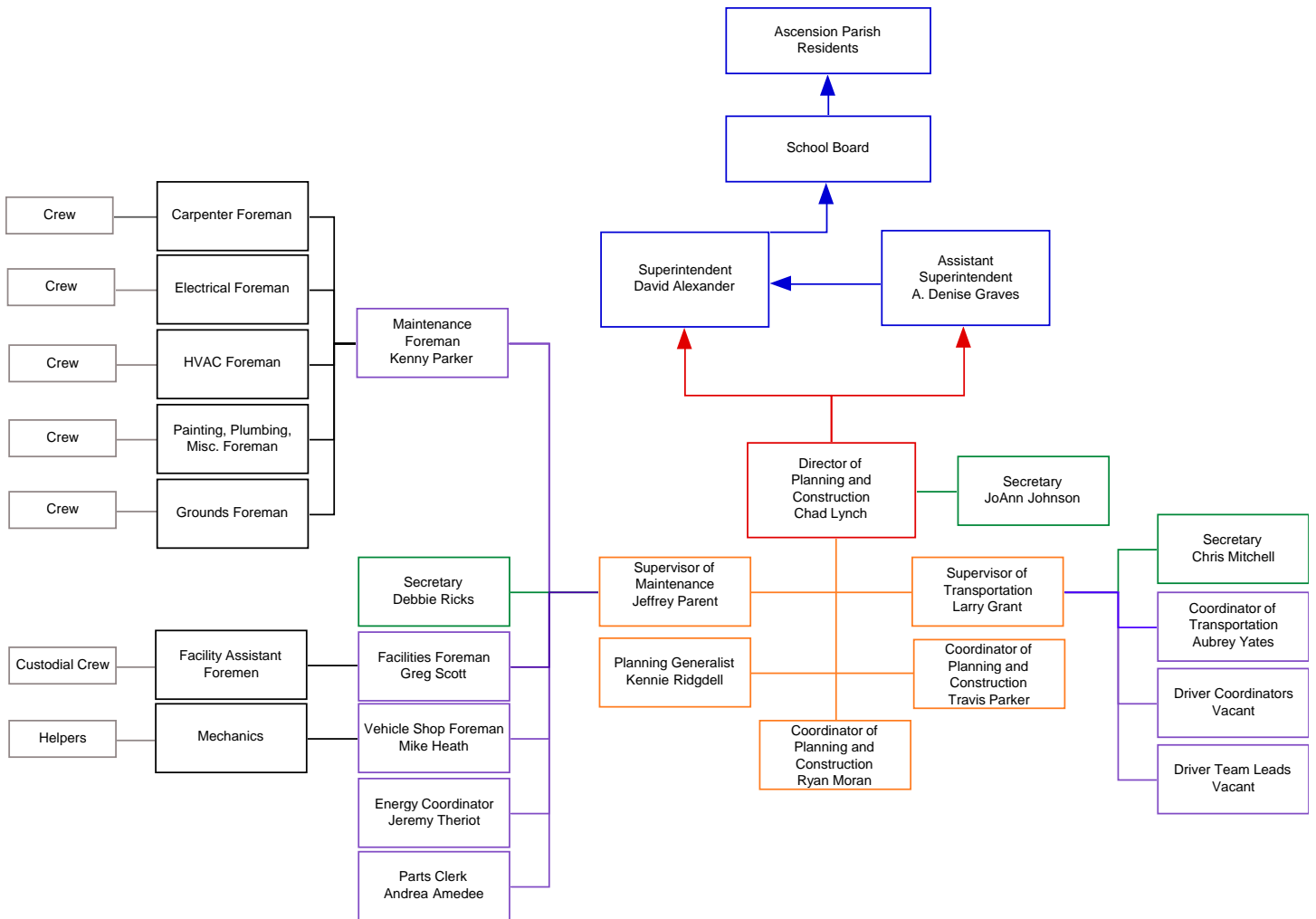
INSTRUCTIONAL

ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART PRIMARY EDUCATION DEPARTMENT



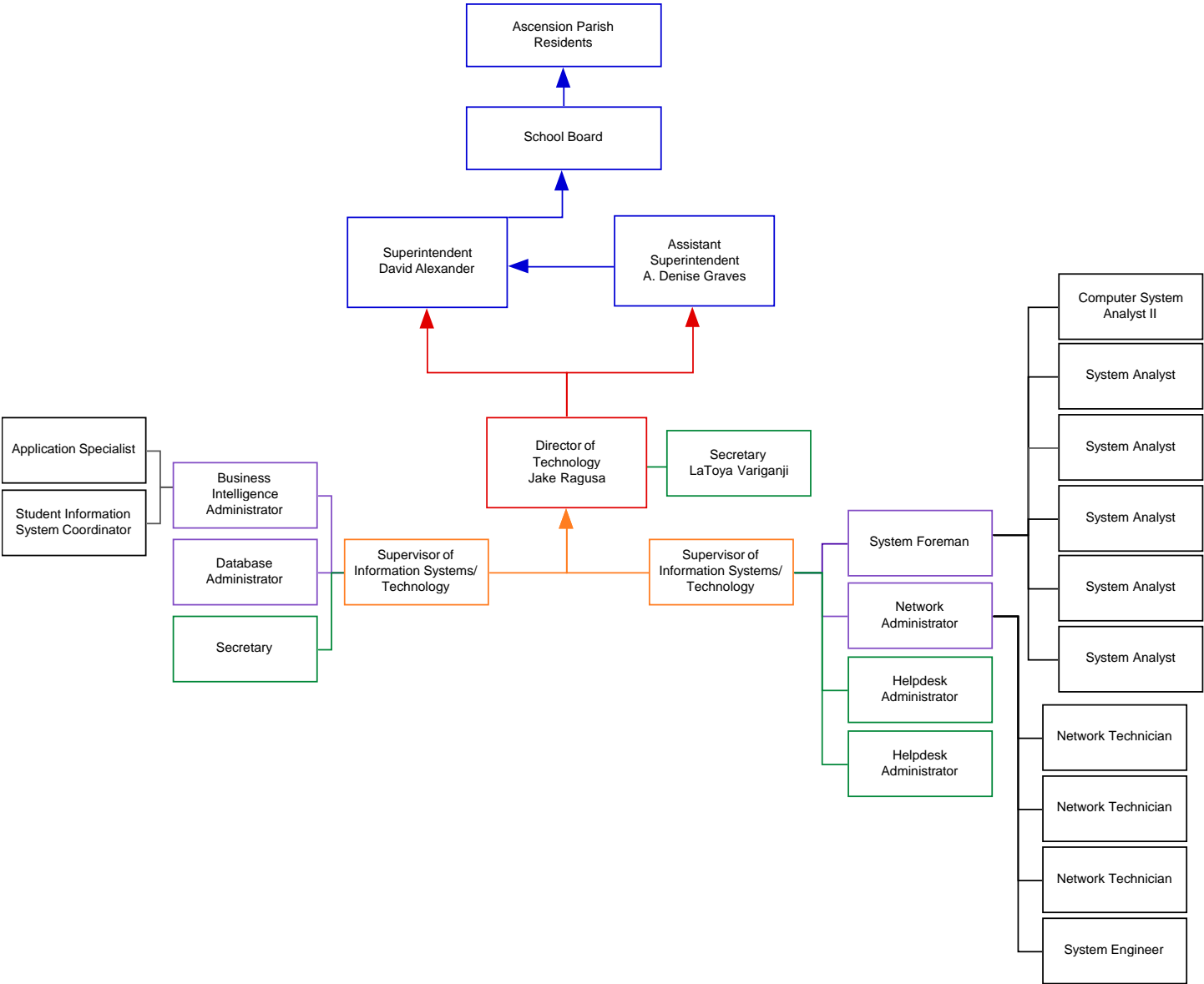
NON-INSTRUCTIONAL

ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART PLANNING AND CONSTRUCTION DEPARTMENT



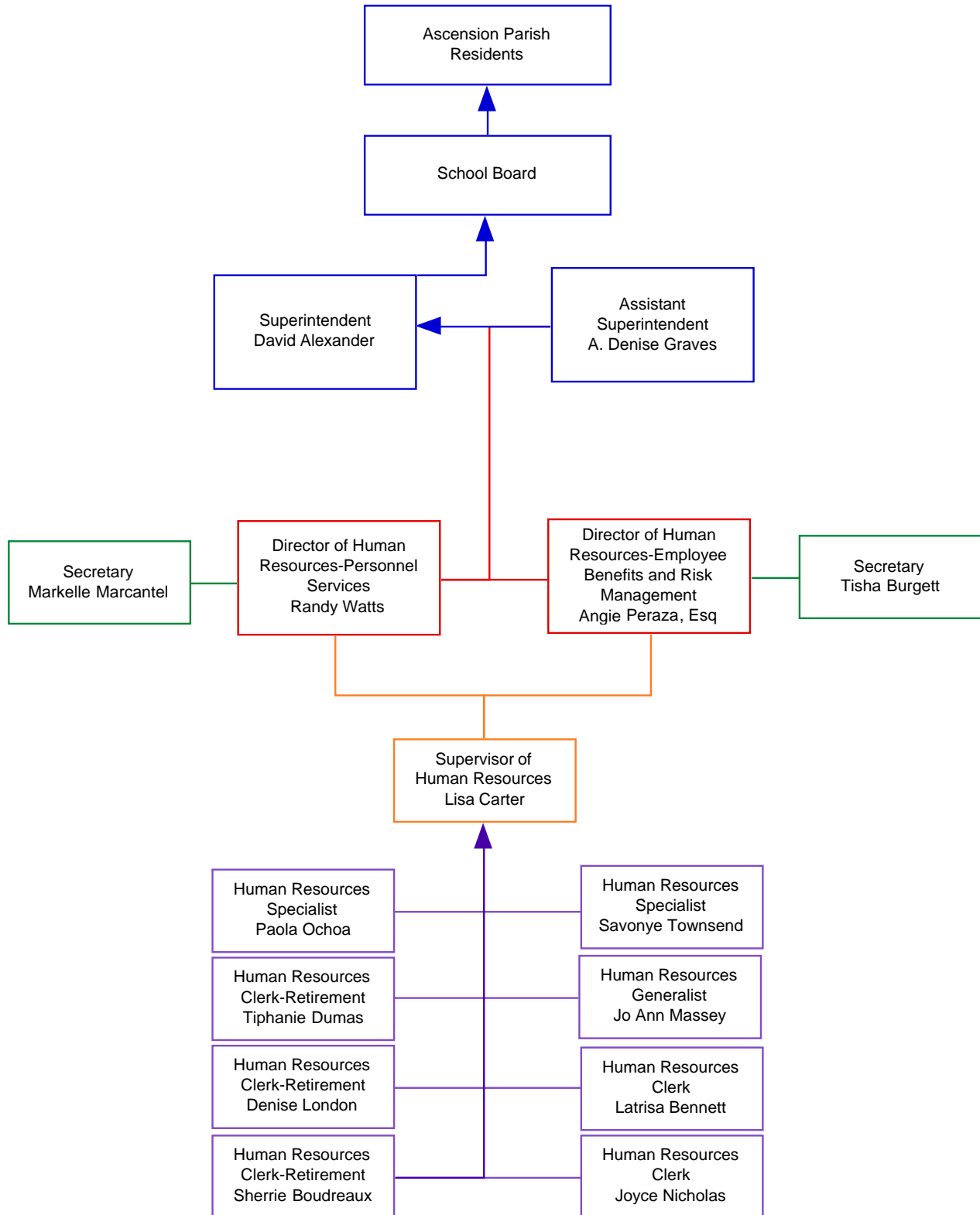
NON-INSTRUCTIONAL

ASCENSION PARISH SCHOOL BOARD
ORGANIZATION CHART
TECHNOLOGY DEPARTMENT



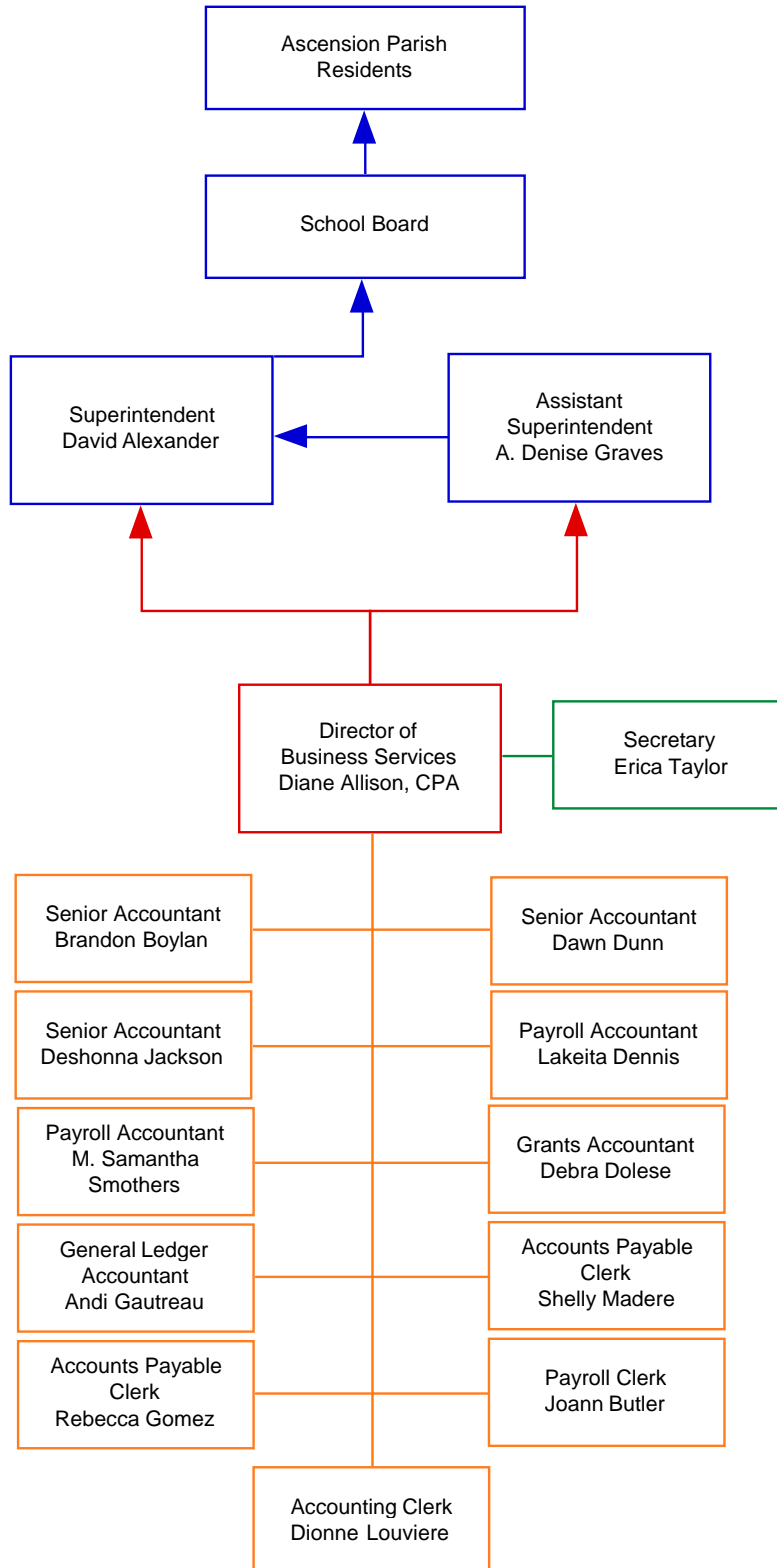
NON-INSTRUCTIONAL

ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART HUMAN RESOURCES DEPARTMENT



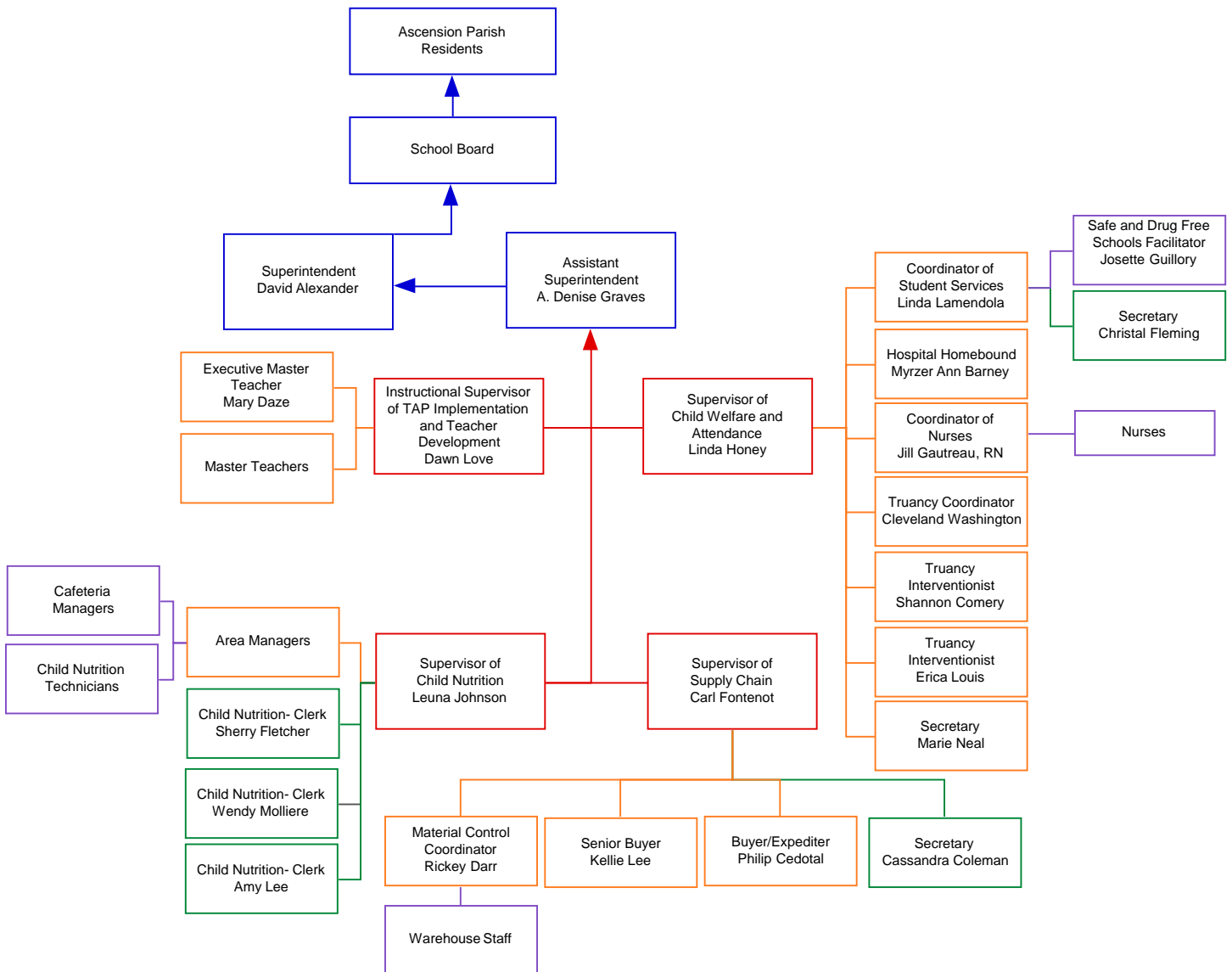
NON-INSTRUCATIONAL

ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART BUSINESS SERVICES DEPARTMENT



NON-INSTRUCTIONAL

ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART ASSISTANT SUPERINTENDENT DEPARTMENTS



Financial Structure, Policy & Process



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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 2018-2019 is \$279 million in revenues and other financing sources, and \$280 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 \$365 million. Adding the \$37 million in expenditures of the internal service fund provides a grand total of \$402 million in projected expenditures and other financing uses for the 2018-2019 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 (\$279 million). The general fund and Flood 8/2016 FEMA DR-4277 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 2018-2019 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 the current year (2017-2018). Between February and March, the superintendents met with principals at each of the 27 schools and three programs to determine their staff needs for the upcoming school year.

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

From March through May 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 May 22, 2018 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 conducting a board meeting at Donaldsonville High School.

Formal public participation in the budget process began on May 23, 2018 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 May 24, 2018 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 19, 2018.

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.

Dutchtown High School in Louisiana Among 30 Schools Named “World-Leading

GEISMAR, LA – Dutchtown High School (DTHS) was named a 2017 World-Leading Learner and invited to join the Global Learning Network (GLN), a community of educators from exemplary schools that develop, practice, and share innovative approaches to education that ensure their students are prepared for career and lifelong success.



This month, leaders from DTHS will head to Boston and meet school leaders from the U.S., Singapore, Switzerland, Germany, South Korea, and Canada for the Global Learning Network’s 2017 Convening of World-Leading Learners: *Rethinking Education for the 21st Century*, co-hosted by America Achieves and the OECD.

“We are thrilled to join the Global Learning Network and to be recognized by America Achieves and the OECD,” said Carli Francois, Principal of Dutchtown High School. “I am so proud of our work at Dutchtown and our efforts to meet the needs of every Griffin. I look forward to sharing our experience in balancing career preparation and academics with leaders from schools around the world, and learning how other schools are preparing their students for success beyond the classroom.”

“We are witnessing the most significant and fast-paced economic change in recent global history. We need to recognize the significant implications these changes have on the workforce and the knowledge and skills students will need for their future careers,” said Jon Schnur, Executive Chairman of America Achieves, which runs the Global Learning Network. “Schools need to change as the world is changing. This year’s cohort is made up of exemplary schools from around the world that are adapting to prepare their students to be successful in a fast-changing labor market. I’m looking forward to meeting the leaders of these schools at the Global Learning Network Convening in December.”



“Modern schools need to help all students achieve their highest potential, and to play active roles to shape societies and economies of future in a changing world. We look forward to the convening of world-leading learners to share the best practices between schools and explore new ways for schools to develop as learning organizations”, said Andreas Schleicher, Director for Education and Skills and Special Advisor to the Secretary-General of the OECD.

America Achieves’ Global Learning Network, in partnership with the [Organization for Economic Co-operation and Development \(OECD\)](#), invited a cohort of 30 high schools from around the world to participate in the Global Learning Network’s 2017 Convening of World-Leading Learners: *Rethinking Education for the 21st Century*. In the United States, state departments of education and partner organizations nominated schools for this opportunity. Once nominated, schools were interviewed, and 17 schools were selected from 7 states. 13 international schools from 6 countries were invited by the OECD. Each school was selected for their strong progress in at least one of the following categories:

- Excellence - schools that exhibit high academic achievement;
- Equity - schools that are reducing the achievement gap between racial and socioeconomic groups;
- Innovation - schools that are aligning classroom outcomes with local labor market skills that are crucial to success in the 21st century economy.

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 directors of Human Resources are 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 20 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.



Prairieville Middle faculty participate in a professional learning community.

Ascension ProStart Programs Win Awards at Louisiana Restaurant Association Competition

New Orleans, LA – Culinary students from all four high schools in Ascension Public Schools recently won honors in the Louisiana Restaurant Association Education Foundation (LRAEF) annual competitions held in New Orleans. Donaldsonville High School's ProStart program won the Judges Award for Best Restaurant Concept in the 2018 LRAEF Raising Canes Management competition; and the Ascension Parish Center of Excellence ProStart Program, which serves students from Dutchtown High, East Ascension High and St. Amant High, placed fourth in the state in the 2018 LRAEF ProStart Culinary competition.

Donaldsonville High's award-winning restaurant concept was for Farm Fresh Express, a food truck that delivers fresh market foods from its farm to the community. In addition to serving pre-portioned lunches and dinners, they sell preserves and host classes and field trips on the farm.

In order to earn fourth place out of 23 schools, the Ascension Parish Center of Excellence ProStart Program team of students proved their culinary knowledge, skills, and creative abilities through the preparation of the following three course meal:

1. **STARTER** - Pan seared scallops on a bed of fresh spring greens tossed with champagne vinaigrette garnished with a zesty citrus salsa
2. **ENTREE** - Black drum served with parmesan polenta cakes and sweet maple glazed carrots finished with a mint gremolata and a lemon cream sauce.
3. **DESSERT** - Praline filled cannoli on top of macerated Louisiana strawberries with freshly made strawberry and praline sauces

The Fourth Place Award came with \$1, 750 scholarships for each of the students for a grand total of \$8,750.

Donaldsonville High ProStart students receive the Judges Award for Best Restaurant Concept at the LRAEF Management Competition Awards Ceremony. Pictured from left are students Donna Pitts, Nancy Gonzalez, Emily Acosta, Dasia Victor and instructor Angela Amedee.



FINANCIAL STRUCTURE, POLICY AND PROCESS

ORGANIZATIONAL DEPARTMENTS

As shown on the Organization Chart on page 5, all nine directors report to both the Assistant Superintendent and the Superintendent. Generally, department supervisors report to directors with the exception of the three 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	Shawn Sevario	Scott Duplechein Louis D. Lambert	Secondary Education Middle Schools
Budget	Troy J. Gautreau, Sr.	Robyn Penn Delaney Scott Duplechein Shawn Sevario Lorraine Wimberly	Business Services
Child Nutrition	Kerry Diez	Robyn Penn Delaney Scott Duplechein	Child Nutrition
Executive	Taft C. Kleinpeter	Robyn Penn Delaney Troy J. Gautreau, Sr.	Superintendent
Facilities Management	Taft C. Kleinpeter	Julie Blouin Robyn Penn Delaney Troy J. Gautreau, Sr. Shawn Sevario	Planning and Construction
Finance and Curriculum	Patricia Russo	Julie Blouin Robyn Penn Delaney Kerry Diez Scott Duplechein Troy J. Gautreau, Sr. Taft C. Kleinpeter Louis D. Lambert John D. Murphy Shawn Sevario Lorraine Wimberly	Special Education Primary Education Middle Schools Secondary Education Planning and Construction Business Services

FINANCIAL STRUCTURE, POLICY AND PROCESS

Ascension Parish School Board Department Support for Board Committees			
School Board Committee	Chair	Members	Department Support
Insurance	John D. Murphy	Julie Blouin Lorraine Wimberly	Human Resources
Maintenance	Louis D. Lambert	Scott Duplechein Troy J. Gautreau, Sr. Taft C. Kleinpeter John D. Murphy	Planning and Construction
Personnel	Robyn Penn Delaney	Kerry Diez Louis D. Lambert John D. Murphy Lorraine Wimberly	Human Resources
Policy	Julie Blouin	Robyn Penn Delaney Kerry Diez John D. Murphy Lorraine Wimberly	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. Taft C. Kleinpeter Louis D. Lambert	Superintendent Planning and Construction Business Services
Students and Safety First	Lorraine Wimberly	Julie Blouin Shawn Sevario	Special Education Primary Education Middle Schools Secondary Education Planning and Construction Child Welfare and Attendance
Technology	Troy J. Gautreau, Sr.	Kerry Diez Louis D. Lambert	Technology
Transportation	Scott Duplechein	Julie Blouin Kerry Diez Taft C. Kleinpeter Shawn Sevario	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
- Finance and Curriculum committee
 - Consists of all Board members
 - Reviews monthly updates on curriculum programs and financial and construction reports
- 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 Finance and Curriculum, Policy, Athletics, and Students and Safety First committees.

FINANCIAL STRUCTURE, POLICY AND PROCESS

The **Special Education department** plans, develops, and maintains special education facilities and educational programs to meet the needs of students with exceptionalities which reflect optimum use of local, state, and federal funds. The Special Education department confers with staff members and other departments in providing available information for the development, implementation, and evaluation of special education programs and provides assessment and support services for students with unique special needs.

The **Secondary Education department** develops and maintains secondary school facilities and educational programs at the district's four high schools (grades nine through twelve), 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 fifteen 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; seven 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, Finance and Curriculum, 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, Finance and Curriculum, 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. One director over personnel works with his staff to recruit and hire employees, maintain experience and other statistical data on the professional staff and personnel, and process the retirement and termination of employees. The other Human Resources director works with her staff to administer 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, payroll, and the internal print shop. 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, Finance and Curriculum, Policy, and Strategic Planning committees, and manages the Health Care and debt service funds.



Sorrento Primary students read a story together.

Budget



www.apsb.org

David Alexander
Superintendent

Patricia Russo
Board President
District 7B

Taft Kleinpeter
Vice President
District 5B



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Donaldsonville, LA 70346
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Robyn Penn Delaney, District 1
Scott Duplechein, District 2
Julie Blouin, District 3
Kerry Diez, District 4A
John Murphy, District 4B
Shawn Sevario, District 5A
Lorraine Wimberly, District 6A
Louis Lambert, District 6B
Troy Gautreau, Sr., District 7A

June 19, 2018

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 2018-2019 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 23,731 students. Major initiatives in 2018-2019, the second-year of a five-year strategic plan, include

- Major capital projects on seven campuses totaling \$2,378,125;
- Continuing the process of updating curriculum to new standards at a budgeted cost of \$2.2 million;
- Providing 1,650 first-grade students with computing devices at a cost of \$1.8 million; and
- Purchasing four new school buses for our Head Start students at a cost of \$360,000.

Managing growth is an ongoing challenge as Ascension parish's population continues to increase, and the 2018-2019 budget includes an additional 15 teachers for the expected 500 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 2018-2019 budget includes an additional principal salary for the new Bullion Primary school expected to open in August 2019. The Capital, Debt, and Strategic Planning section includes more information on long-term capital asset planning.

Ascension parish continues to recover from the devastating effects of the August 2016 flooding that caused an estimated \$75.1 million in damages to eleven facilities. We anticipate completing the restoration of the last of six school campuses in December 2019; \$13.7 million has been budgeted in 2018-2019 to substantially complete all flood restoration projects.

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, 2017 (the prior fiscal year) resulted in a deficit of \$9.9 million, decreasing the fund balance to \$69.5 million. For the 2017-2018 (current) fiscal year the School Board initially adopted a general fund budget with an excess of \$579,771. Through February, the School Board anticipates that the current fiscal year will end with revenues and other sources of funds totaling \$226.2 million (a decrease of \$2.1 million or 1% from the original budget), expenditures and other uses of funds totaling \$248.2 million (9% more than originally budgeted), resulting in a deficit of \$22 million, primarily due to the transfer out of \$12 million for flood recovery expenditures and sales tax revenues being below budgeted revenues by \$7.2 million.

Looking forward to the 2018-2019 fiscal year, the School Board is anticipating that general fund revenues and other sources of funds will total \$241.4 million, \$15.3 million (7%) 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 \$8 million (8%); local ad valorem revenues and sales tax revenues are expected to increase by \$2.9 million and \$3.2 million (5%), respectively; and other financing sources are expected to increase by \$3 million (335%) over projected for 2017-2018.

BUDGET MESSAGE

Anticipated general fund expenditures (excluding other uses of funds) of \$238.8 million are \$7.4 million (3%) more than projected for the current fiscal year and include the following major expenditures:

- \$2.4 million for major capital projects;
- \$2.3 million in “step” salary increases;
- \$2.2 million for the purchase of new curriculum; and
- \$1.8 million to purchase student computing devices.

In addition, the increase in the employer’s contribution rates to the Teachers’ Retirement System of Louisiana (from 26.6% to 26.7%) and Louisiana School Employees’ Retirement System (from 27.6% to 28.0%) adds additional expenditures of \$147,053. The employer’s share of health insurance is budgeted to increase by 2% (\$632,186).



Lake Elementary science students take measurements.

The essentially break-even excess of \$7,954 is driven primarily by the \$8 million increase in state funding offset by the \$7.4 million increase in expenditures over projected for the current year. 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 2018-2019

		2017 - 2018			Change 2018 to	
	2016-2017	Amended	Projected	2018 - 2019	2019 Budget	
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Amount</u>	<u>%</u>
<u>Revenues</u>						
Ad Valorem Taxes	\$ 55,750,075	\$ 56,841,230	\$ 55,549,150	\$ 58,411,268	\$ 1,570,038	3%
Sales and Use Taxes	71,040,618	61,250,000	61,274,312	64,500,000	3,250,000	5%
Minimum Foundation Program	96,452,550	96,305,850	95,578,176	103,562,141	7,256,291	8%
Other Revenues	<u>13,446,241</u>	<u>14,114,500</u>	<u>12,866,760</u>	<u>11,098,039</u>	<u>(3,016,461)</u>	-21%
Total Revenues	236,689,484	228,511,580	225,268,398	237,571,448	9,059,868	4%
<u>Expenditures</u>						
Instruction	142,166,733	147,702,677	144,585,915	144,141,311	(3,561,366)	-2%
Support Services	90,486,162	89,415,533	84,380,863	90,596,763	1,181,230	1%
Other	<u>3,030,875</u>	<u>2,171,849</u>	<u>2,443,434</u>	<u>4,027,977</u>	<u>1,856,128</u>	85%
Total Expenditures	235,683,770	239,290,060	231,410,211	238,766,052	(524,008)	0%
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	1,005,714	(10,778,480)	(6,141,813)	(1,194,604)	9,583,876	-89%
<u>Other Financing Sources and Uses</u>						
Other Financing Sources	1,190,618	800,000	882,500	3,843,125	3,043,125	380%
Other Financing Uses	<u>(12,066,146)</u>	<u>(16,798,206)</u>	<u>(16,798,206)</u>	<u>(2,640,568)</u>	<u>14,157,638</u>	-84%
Total Financing Sources (Uses)	(10,875,528)	(15,998,206)	(15,915,706)	1,202,557	17,200,763	108%
Net Change in Fund Balance						
	(9,869,814)	(26,776,686)	(22,057,519)	7,954	26,784,639	100%
Fund Balance, Beginning of Year	<u>79,411,445</u>	<u>69,541,631</u>	<u>69,541,631</u>	<u>47,484,112</u>		
Fund Balance, End of Year	<u>\$ 69,541,631</u>	<u>\$ 42,764,945</u>	<u>\$ 47,484,112</u>	<u>\$ 47,492,066</u>		

OVERALL ANALYSIS – FLOOD 8/2016 FEMA DR-4277 FUND

The flooding that occurred in Ascension parish in August 2016 caused an estimated \$75.1 million in damage to eleven Ascension Parish School Board facilities, \$64 million of which is expected to be reimbursed from the following sources:

- \$50.6 million from the Federal Emergency Management Agency;
- \$8.5 million from flood insurance proceeds;
- \$4.3 million from a Community Development Block Grant; and
- \$0.6 million from contributions.

BUDGET MESSAGE

The Ascension Parish School Board's net cost of \$11.1 million will be funded by reserves in the general fund. The timeline for completion and estimated costs of restoring the six school campuses, excluding \$8.3 million in remediation costs, are as follows:

- St. Amant Primary and St. Amant Middle schools were completed in August 2017 at a total cost of \$4.9 million;
- Galvez Primary, Galvez Middle, and Lake Elementary schools are expected to be completed in August 2018 at a total estimated cost of \$10.7 million; and
- St. Amant High school is expected to be completed in December 2018 at an estimated cost of \$10.2 million.

Restoration of the five non-instructional sites is expected to be completed in 2018-2019, which includes \$13.7 million in expenditures as shown in the following summary budget:

ASCENSION PARISH SCHOOL BOARD SUMMARY FLOOD 8/2016 FEMA DR-4277 FUND BUDGET 2018-2019

	2016-2017	2017-2018		2018-2019	Change 2018 to 2019 Budget	
	<u>Actual</u>	<u>Amended Budget</u>	<u>Projected Actual</u>	<u>Budget</u>	<u>Amount</u>	<u>%</u>
<u>Revenues</u>						
Contributions and Donations	\$ 536,537	\$ 105,000	\$ 105,000	\$ -	\$ (105,000)	-100%
FEMA Disaster Relief	<u>27,381,849</u>	<u>12,245,000</u>	<u>12,244,017</u>	<u>10,964,135</u>	<u>(1,280,865)</u>	-10%
Total Revenues	27,918,386	12,350,000	12,349,017	10,964,135	(1,385,865)	-11%
<u>Expenditures</u>						
Instruction	3,769,385	2,831,773	2,466,331	2,015,500	(816,273)	-29%
Support Services	5,196,155	5,499,666	5,316,324	2,953,044	(2,546,622)	
Food Service Operations	134,761	188,900	188,900	400,000	211,100	112%
Facility Acquisition and Construction	<u>28,414,658</u>	<u>15,656,028</u>	<u>15,656,028</u>	<u>8,307,835</u>	<u>(7,348,192)</u>	-47%
Total Expenditures	37,514,958	24,176,367	23,627,583	13,676,379	(10,499,988)	-43%
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(9,596,573)	(11,826,367)	(11,278,566)	(2,712,244)	9,114,122	-77%
Other Financing Sources	9,631,089	12,000,000	12,000,000	2,000,000	(10,000,000)	-83%
<u>Net Change in Fund Balance</u>	<u>34,517</u>	<u>173,633</u>	<u>721,434</u>	<u>(712,244)</u>	<u>(885,878)</u>	-510%
Fund Balance, Beginning of Year	=	<u>34,517</u>	<u>34,517</u>	<u>755,950</u>		
Fund Balance, End of Year	<u>\$ 34,517</u>	<u>\$ 208,150</u>	<u>\$ 755,950</u>	<u>\$ 43,706</u>		

BUDGET MESSAGE

BUDGET HIGHLIGHTS

Over the last four fiscal years between \$1.1 million and \$3.1 million has been allocated to major maintenance projects throughout the district. In 2018-2019 \$2.4 million has been allocated for **major maintenance projects** on seven campuses, an increase of \$1.2 million from the prior year. The detailed list can be found in the Capital, Debt, and Strategic Planning section.

Over the past several years the Louisiana Department of Education has revised student content standards in the areas of English language arts, mathematics, science, and social studies, which has required that school districts evaluate their curriculum to ensure students are being provided resources that will help them meet the demands of the content standards. In addition, the five-year strategic plan includes access, implementation, and funding of quality Tier 1 **curriculum**. In 2016-2017 \$3 million was spent on curriculum, professional development and assessment resources. In 2017-2018 curriculum expenditures are projected to be \$4.1 million and in 2018-2019 another \$2.2 million in curriculum expenditures are budgeted, including the following additions, for a total curriculum expenditures of \$9.3 million over three years:

- Expanding Eureka math curriculum to middle and high school students at a cost of \$463,307;
- Expanding Guidebooks English language arts curriculum to high school students at a cost of \$167,161;
- Professional development provided to teachers to implement new curriculum for \$107,000;
- \$106,000 to expand science technology engineering and mathematics (STEM) and robotics programs in all eight middle schools; and
- \$233,725 for primary social studies curriculum, to accelerate literacy, and in assessment resources.

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 17 years. In 2018-2019 \$360,000 is budgeted to replace four of those buses, since recent changes in the federal Head Start program now permit using local funds to purchase school buses to transport Head Start students. It is anticipated that the 2019-2020 budget will include \$450,000 to replace the remaining five buses.

BUDGET MESSAGE

BUDGET HIGHLIGHTS

The Ascension Parish School Board has emphasized using technology in instruction and learning for more than ten years. On October 15, 2005 the voters of Ascension parish overwhelmingly approved (72% in favor) assessing 8.00 mills for ten years to be used for technology in the school system, which was renewed by voters in May 2013. In each of the last three years the millage has generated over \$9 million in revenues, which has been used primarily for the **One-to-One technology program** (one computing device to each student) with the goal of preparing Ascension parish's students for jobs in the 21st century by making them familiar with 21st century technologies, and to administer assessment tests online. The One-to-One program's inception in 2008 began with students in sixth grade; by September 2017 all of Ascension parish's 18,500 students in grades two through twelve had their own personal computing device and in 2018-2019 the One-to-One program will expand to the district's 1,650 first graders at a cost of \$1.8 million.

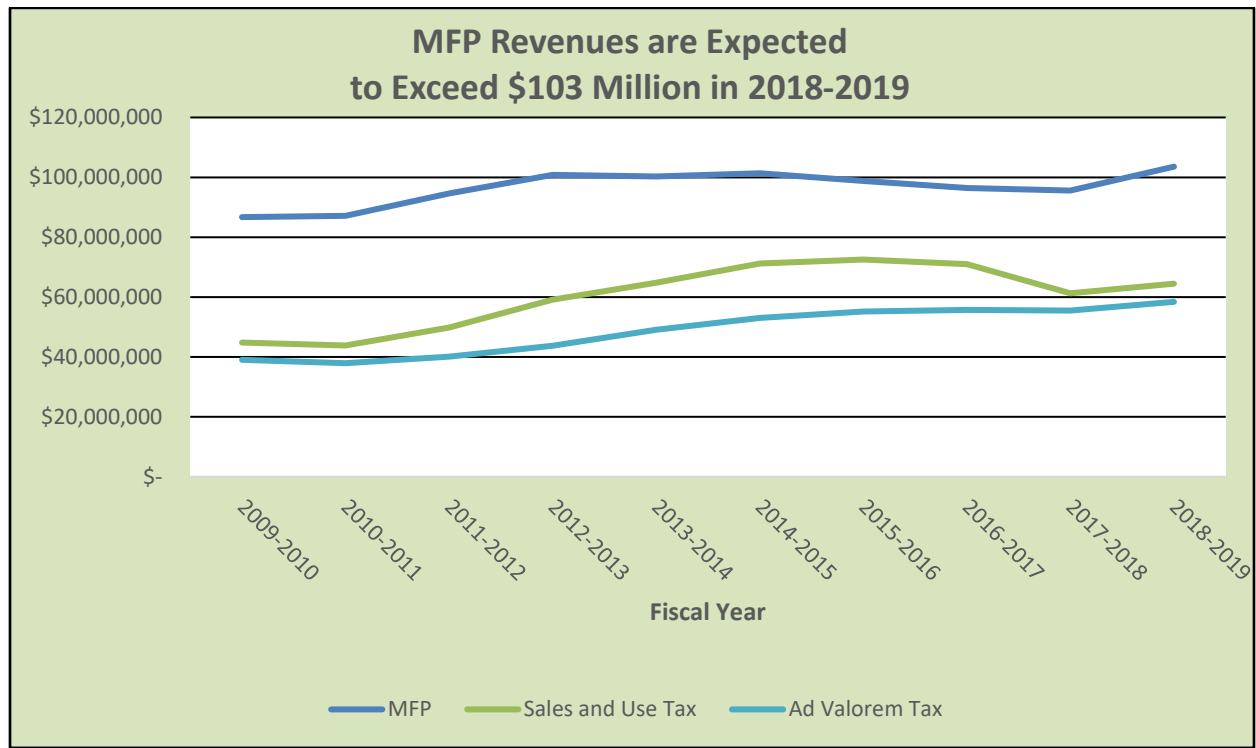


Oak Grove Primary students use their computing devices on a daily basis.

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 (\$103.6 million), sales and use taxes (\$64.5 million) and ad valorem taxes (\$58.4 million). The following graph displays these three revenue streams over the past ten years.



The \$3.7 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)**. While the base per pupil funding remains at \$3,961 and 2018-2019 is the tenth year in the past eleven that basic state aid for public schools, which used to be routinely increased by 2.75% per year, remains frozen, the Ascension Parish School Board anticipates receiving \$8 million more than projected in 2017-2018 due to a combination of an increase in the number of students and a decline in local sales tax revenues over the past year. The Statistical section includes historical and projected student enrollment data.

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 3.7% for the ten fiscal years ending between 2009 and 2018, ranging from a decline of 13.7% from 2016-2017 to 2017-2018, to an increase of 18.7% from 2011-2012 to 2012-2013.

More recently, 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. Sales tax revenues for 2018-2019 are budgeted at a modest 1.8% increase from current year's projected revenues plus the receipt of an anticipated \$2.1 million payment currently held in escrow.

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 six plants have a combined \$1.3 billion 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.



Shell Chemical started a \$717 million plant expansion in 2015.

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
General Operations	7.40	10 years	2020	1982
Buildings	2.50	10 years	2022	1993
Salaries	21.00	10 years	2024	1996
Facilities	4.00	10 years	2024	1996
Technology	8.00	10 years	2025	2006
Bond	<u>15.08</u>	20 years	2036	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 4.7% per year, ranging from a decrease of 2.99% 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 \$1.2 billion (58%). General fund ad valorem revenues increased by 49%, from \$37.2 million in the 2008-2009 fiscal year to \$55.5 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% growth in ad valorem revenues from current year projected revenues. The Statistical section includes a table on ad valorem values and revenues over the past ten years and a schedule of overlapping debt.

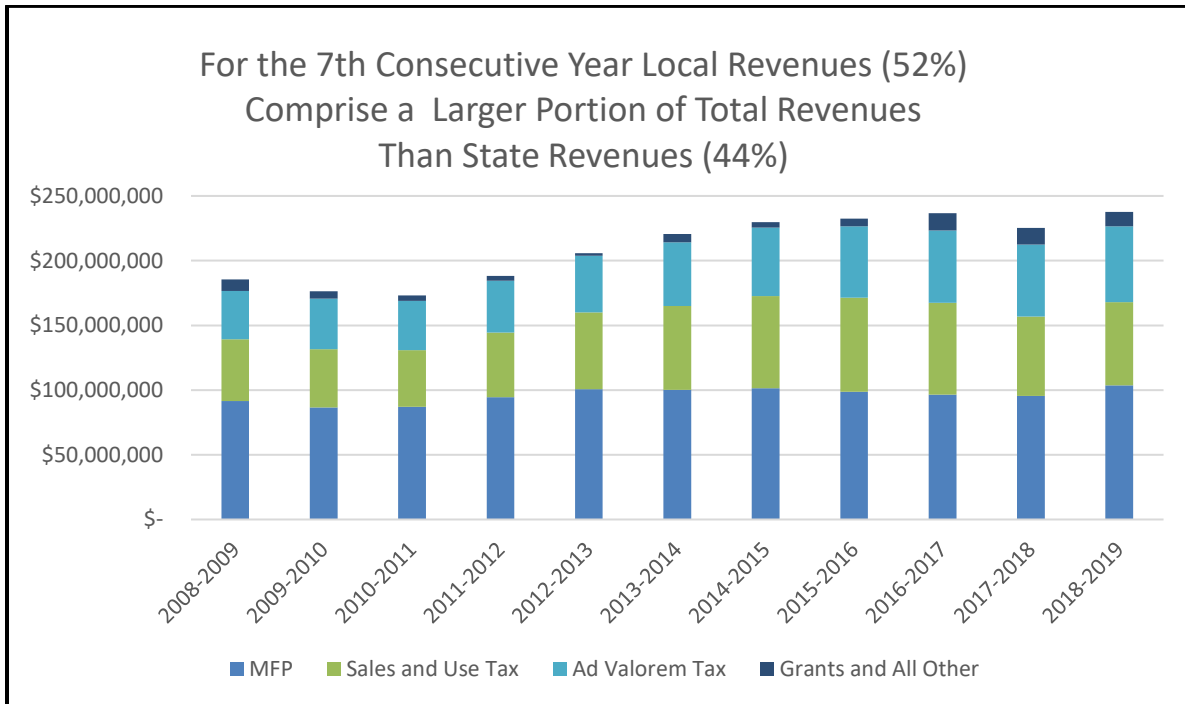


Over 7,600 houses are approved or under construction in Ascension parish.

BUDGET MESSAGE

The decrease in miscellaneous revenues is due to receiving \$200,000 from the federal E-rate program in 2018-2019, down from \$1.9 million in 2017-2018, in addition to lower earnings on investments and Kid Med revenues.

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



Excluding the Flood 8/2016 FEMA DR-4277 major special revenue fund, federal program grants totaling \$20.2 million are accounted for in thirty-two nonmajor special revenue funds in 2018-2019 summarized in the table on the following page. Amounts unused by June 30, 2018 may be spent by September 30, 2018. Grant revenues for 2018-2019 are \$2.5 million (11%) less than the current year projected actual, primarily due to (1) the federal government's practice of tentatively allocating 90% of the current year's budget, then increasing the allocation during the year; and (2) 2018-2019 has nine less grants (\$613,311) 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 2018-2019

	2016-2017	2017-2018		2018 - 2019	Change 2018 to	
	Actual	Amended Budget	Projected Actual	Budget	2019 Budget Amount	%
<u>REVENUES</u>						
Minimum Foundation Program	\$122,478	\$120,000	\$220,000	\$124,000	\$4,000	3%
Restricted Federal Grants-in-Aid	19,665,541	22,011,769	22,661,769	20,154,797	(1,856,972)	-8%
Other Income	<u>2,881,372</u>	<u>3,627,724</u>	<u>2,756,394</u>	<u>2,765,017</u>	<u>(862,707)</u>	-24%
TOTAL REVENUES	22,669,391	25,759,493	25,638,163	23,043,814	(2,715,679)	-11%
<u>EXPENDITURES</u>						
Instruction	6,810,478	9,067,381	9,067,381	7,451,102	1,616,279	18%
Support Services	<u>15,838,333</u>	<u>17,869,574</u>	<u>16,967,379</u>	<u>16,542,077</u>	<u>1,327,497</u>	7%
TOTAL EXPENDITURES	<u>22,648,811</u>	<u>26,936,955</u>	<u>26,034,760</u>	<u>23,993,179</u>	<u>2,943,776</u>	11%
EXCESS (DEFICIENCY) OF REVENUES						
OVER (UNDER) EXPENDITURES	20,580	(1,177,462)	(396,597)	(949,365)	228,097	-19%
<u>OTHER FINANCING SOURCES (USES)</u>						
Other Financing Sources	819,507	2,400,000	1,500,000	1,650,000	(750,000)	-31%
Other Financing Uses	<u>(706,752)</u>	<u>(894,145)</u>	<u>(894,145)</u>	<u>(736,926)</u>	<u>157,219</u>	-18%
NET OTHER FINANCING SOURCES (USES)	112,755	1,505,855	605,855	913,074	(592,781)	-39%
NET CHANGE IN FUND BALANCE	133,335	328,393	209,258	(36,291)	(364,684)	-111%
Fund Balance, Beginning of Year	<u>468,706</u>	<u>602,041</u>	<u>602,041</u>	<u>811,299</u>		
FUND BALANCE, END OF YEAR	<u>\$602,041</u>	<u>\$930,434</u>	<u>\$811,299</u>	<u>\$775,008</u>		

BUDGET MESSAGE

EXPENDITURES

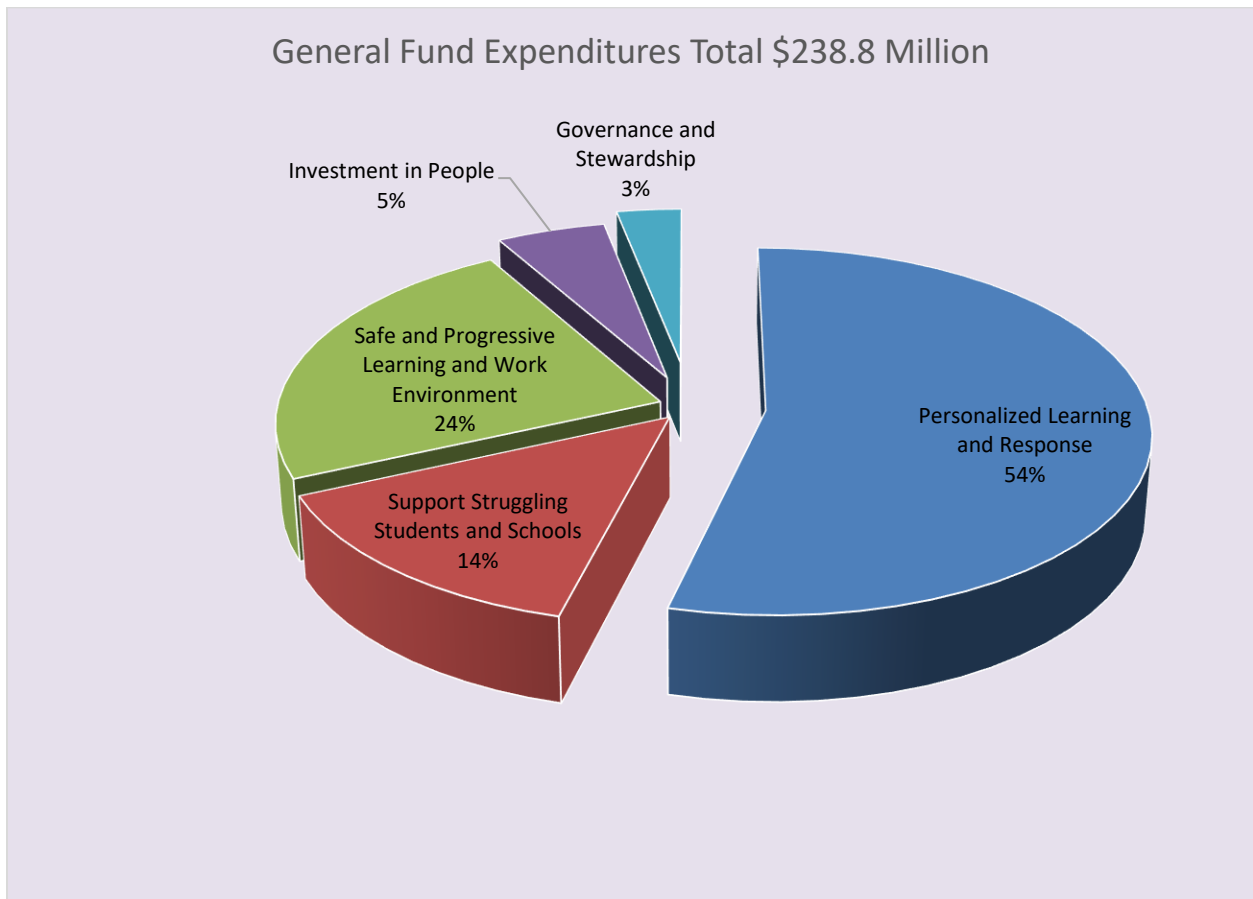
A 21% increase in the number of students over the past ten years has caused a corresponding 50% increase in expenditures (excluding other uses of funds, in all governmental funds), from \$239 million in 2008-2009 to \$358 million budgeted for 2018-2019. During that time over \$246 million was spent to purchase land and construct new and renovate existing school buildings while the number of school personnel increased by 13%, from 2,623 to 2,957. 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

68% 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 \$231.4 million. Total expenditures are budgeted at \$238.8 million and include the following:

- \$2.4 million for major capital projects on seven campuses;
- \$2.3 million in “step” salary increases;
- \$2.2 million for the purchase of new curriculum;
- \$1.8 million to purchase student computing devices for all first-graders;
- \$632,186 increase in the School Board’s share health insurance;
- \$360,000 to purchase four new school buses; and
- \$147,053 increase in the School Board’s contributions to pensions.

BUDGET MESSAGE

Employer retirement contributions to the Teachers' Retirement System of Louisiana and the Louisiana School Employees' Retirement System increased by .1% and .4%, to 26.7% and 28.0%, respectively, of wages for full-time employees, resulting in an estimated cost increase of \$147,053 in 2018-2019. Both multiple-employer, cost-sharing pension systems have unfunded accrued liabilities, however; at June 30, 2017 the Ascension Parish School Board's share of the total unfunded pension liabilities was over \$316 million. In 2009 the Louisiana Legislature adopted a plan to fully fund these state pension plans by 2040.

The 2018-2019 budget includes an estimated 2% increase in health insurance costs. The full discussion of the Health Care fund, along with that fund's 2018-2019 budget, immediately follows the Budget Adoption Resolution.

AMENDMENTS TO THE CURRENT YEAR BUDGETS

The current year general fund budget is amended for the following major changes that occurred during the year since the original budget was adopted in June 2017:

<u>Account</u>	<u>Function- Object</u>	<u>From</u>	<u>To</u>	<u>Increase (Decrease)</u>
REVENUES				
Sales and Use Taxes	1131-000	\$ 68,400,000	\$ 61,250,000	\$ (7,150,000)
Other Miscellaneous	1999-000	<u>300,000</u>	<u>8,500,000</u>	<u>8,200,000</u>
Total Amendments to Revenues		68,700,000	69,750,000	1,050,000
EXPENDITURES				
Professional Services	1100-300	2,600,000	4,300,000	1,700,000
Curriculum Subscriptions	1100-500	500,000	1,700,000	1,200,000
Technology Equipment	1100-615	500,000	3,400,000	2,900,000
Textbooks/Workbooks	1100-642	600,000	2,400,000	1,800,000
Extracurricular Supplies	1410-610	60,000	2,060,000	2,000,000
Athletic Supplies	1420-610	30,000	1,730,000	1,700,000
School Administration Supplies	2400-610	20,000	3,140,639	3,120,639
Food Service Operations	3100-XXX	-	385,817	385,817
Transfers Out	5200-932	<u>2,400,000</u>	<u>16,000,000</u>	<u>13,600,000</u>
Total Amendments to Expenditures		6,710,000	35,116,457	28,406,457
Total (Net) Amendments		61,990,000	34,633,543	(27,356,457)
NET CHANGE IN FUND BALANCE				
Original Budget				<u>579,771</u>
Amended Budget				<u>\$ (26,776,686)</u>

BUDGET MESSAGE

Sales and use tax revenues were decreased to reflect projected amounts. Other miscellaneous revenues were increased to add revenues from school activity funds.

For expenditures, professional services were increased to adjust for the increased use of substitute teachers and para-professionals; curriculum subscriptions and textbooks/workbooks were increased for purchases to comply with state revised student content; and technology equipment includes additional purchases of student computing devices. Extracurricular supplies, athletic supplies, and school administration supplies were increased to include purchases made with school activity funds. Food service operations were increased to projected expenditures and transfers out were increased for a \$2 million transfer to the Health Care fund and \$12 million transfer to the Flood 8/2016 FEMA DR-4277 fund.

In the Flood 8/2016 FEMA DR-4277 fund, revenues from federal sources were amended to decrease by \$44.2 million to reflect the actual amount obligated by the Federal Emergency Management Agency in the current fiscal year. Various expenditures were amended to decrease by a total of \$36.3 million to reflect current year projected expenditures and the expenditure of \$13.7 million in 2018-2019 as total estimated flood damages were reduced from \$110 million (a year ago) to \$75.1 million as construction contracts were bid and awarded.

In addition, 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 2018-2019 operating plan:

Diane B. Allison, CPA, CGMA, CGFO, CLSBA, Director of Business Services,
Brandon T. Boylan, Senior Accountant
Dawn C. Dunn, CLSBS, Senior Accountant,
Erica E. Taylor, Director's Secretary,
Dr. Melissa Langlois, Instructional Supervisor,
Leuna Johnson, Supervisor of Child Nutrition,
Susan Vaughn, 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 2018-2019**

	<u>Major Funds</u>		<u>Special</u>		<u>Capital</u>	<u>Debt</u>	
	<u>General</u>	<u>Flood 8/2016 FEMA DR-4277</u>	<u>Revenue Funds</u>	<u>Subtotal - Appropriated</u>	<u>Projects Funds</u>	<u>Service Funds</u>	<u>Grand Total</u>
REVENUES							
Ad Valorem Taxes	\$ 58,411,268	\$ -	\$ -	\$ 58,411,268	\$ -	\$ 18,626,485	\$ 77,037,753
Sales and Use Taxes	64,500,000	-	-	64,500,000	-	-	64,500,000
Minimum Foundation Program	103,562,141	-	124,000	103,686,141	-	-	103,686,141
Federal Grants	-	10,964,135	20,154,797	31,118,932	-	-	31,118,932
Other Revenues	<u>11,098,039</u>	<u>-</u>	<u>2,765,017</u>	<u>13,863,056</u>	<u>10,000</u>	<u>258,000</u>	<u>14,131,056</u>
TOTAL REVENUES	237,571,448	10,964,135	23,043,814	271,579,397	10,000	18,884,485	290,473,882
EXPENDITURES							
Regular Education	106,917,333	1,750,000	583,858	109,251,191	-	-	109,251,191
Special Education	24,600,485	-	2,175,662	26,776,147	-	-	26,776,147
Career and Technical Education	1,908,633	9,500	326,691	2,244,824	-	-	2,244,824
Other Instructional Programs	8,245,597	256,000	200,000	8,701,597	-	-	8,701,597
Special Programs	<u>2,469,263</u>	<u>-</u>	<u>4,164,891</u>	<u>6,634,154</u>	<u>-</u>	<u>-</u>	<u>6,634,154</u>
Total Instruction	144,141,311	2,015,500	7,451,102	153,607,913	-	-	153,607,913
Pupil Support	12,899,279	44,000	1,452,741	14,396,020	-	-	14,396,020
Instructional Staff Services	10,606,480	606,000	2,943,526	14,156,006	-	-	14,156,006
General Administration	4,581,102	-	-	4,581,102	-	633,883	5,214,985
School Administration	15,488,152	270,000	102,913	15,861,065	-	-	15,861,065
Business Services	2,520,088	-	7,700	2,527,788	-	-	2,527,788
Operation and Maintenance of Plant	25,917,245	1,533,044	4,550	27,454,839	-	-	27,454,839
Student Transportation	12,689,279	-	101,795	12,791,074	-	-	12,791,074
Central Services	5,895,138	500,000	89,889	6,485,027	-	-	6,485,027
Food Service	-	400,000	11,838,963	12,238,963	-	-	12,238,963
Facility Acquisition and Construction	4,020,977	8,307,835	-	12,328,812	56,610,000	-	68,938,812
Debt Service	<u>7,000</u>	<u>-</u>	<u>-</u>	<u>7,000</u>	<u>305,000</u>	<u>24,480,020</u>	<u>24,792,020</u>
Total Support Services	94,624,741	11,660,879	16,542,077	122,827,697	56,915,000	25,113,903	204,856,600
TOTAL EXPENDITURES	238,766,052	13,676,379	23,993,179	276,435,610	56,915,000	25,113,903	358,464,513
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,194,604)	(2,712,244)	(949,365)	(4,856,213)	(56,905,000)	(6,229,418)	(67,990,631)
OTHER FINANCING SOURCES AND USES							
Other Sources of Funds	3,843,125	2,000,000	1,650,000	7,493,125	60,000,000	-	67,493,125
Other Uses of Funds	<u>(2,640,568)</u>	<u>-</u>	<u>(736,926)</u>	<u>(3,377,494)</u>	<u>(3,043,125)</u>	<u>-</u>	<u>(6,420,619)</u>
NET OTHER FINANCING SOURCES (USES)	1,202,557	2,000,000	913,074	4,115,631	56,956,875	-	61,072,506
NET CHANGE IN FUND BALANCES	7,954	(712,244)	(36,291)	(740,581)	51,875	(6,229,418)	(6,918,124)
Fund Balance, Beginning of Year	<u>47,484,112</u>	<u>755,950</u>	<u>811,299</u>	<u>49,051,361</u>	<u>24,112,766</u>	<u>15,359,765</u>	<u>88,523,892</u>
FUND BALANCE, END OF YEAR	<u>\$ 47,492,065</u>	<u>\$ 43,706</u>	<u>\$ 775,008</u>	<u>\$ 48,310,779</u>	<u>\$ 24,164,641</u>	<u>\$ 9,130,347</u>	<u>\$ 81,605,767</u>

**ASCENSION PARISH SCHOOL BOARD
SUMMARY GENERAL FUND BUDGET 2018-2019**

		2017-2018			Change 2018 to	
	2016-2017	Amended	Projected	2018-2019	2019 Budget	
	Actual	Budget	Actual	Budget	Amount	%
<u>REVENUES</u>						
Ad Valorem Taxes	\$ 55,750,075	\$ 56,841,230	\$ 55,549,150	\$ 58,411,268	\$ 1,570,038	3%
Sales and Use Taxes	71,040,618	61,250,000	61,274,312	64,500,000	3,250,000	5%
Minimum Foundation Program	96,452,550	96,305,850	95,578,176	103,562,141	7,256,291	8%
Other Revenues	13,446,241	14,114,500	12,866,760	11,098,039	(3,016,461)	-21%
TOTAL REVENUES	236,689,484	228,511,580	225,268,398	237,571,448	9,059,868	4%
<u>EXPENDITURES</u>						
Regular Education	106,179,937	111,310,978	109,835,105	106,917,333	(4,393,645)	-4%
Special Education	23,165,215	23,856,781	24,179,270	24,600,485	743,704	3%
Career and Technical Education	1,857,308	1,845,223	1,866,255	1,908,633	63,410	3%
Other Instructional Programs	8,245,335	8,463,459	6,231,204	8,245,597	(217,862)	-3%
Special Programs	2,718,940	2,226,236	2,474,080	2,469,263	243,027	11%
Total Instruction Expenditures	142,166,735	147,702,677	144,585,915	144,141,311	(3,561,366)	-2%
Pupil Support	12,369,561	12,994,545	12,639,342	12,899,279	(95,266)	-1%
Instructional Staff Services	10,458,373	10,792,524	10,305,883	10,606,480	(186,044)	-2%
General Administration	4,294,559	4,444,397	4,557,338	4,581,102	136,705	3%
School Administration	15,058,513	15,989,193	12,226,681	15,488,152	(501,041)	-3%
Business Services	2,420,554	2,928,271	2,321,358	2,520,088	(408,183)	-14%
Operation and Maintenance of Plant	24,102,225	24,779,524	25,275,663	25,917,245	1,137,721	5%
Student Transportation	15,819,771	12,443,866	12,250,272	12,689,279	245,413	2%
Central Services	5,962,605	5,043,213	4,804,326	5,895,138	851,925	17%
Food Service Operations	1,647	385,817	385,817	-	(385,817)	-100%
Facility Acquisition and Construction	3,020,078	1,779,032	2,049,766	4,020,977	2,241,945	126%
Debt Service	9,150	7,000	7,850	7,000	-	0%
Total Support Services Expenditures	93,517,037	91,587,383	86,824,296	94,624,741	3,037,358	3%
TOTAL EXPENDITURES	235,683,772	239,290,060	231,410,211	238,766,052	(524,008)	0%
EXCESS (DEFICIENCY) OF REVENUES						
OVER (UNDER) EXPENDITURES	1,005,712	(10,778,480)	(6,141,813)	(1,194,604)	9,583,876	-89%
<u>OTHER FINANCING SOURCES AND USES</u>						
Other Financing Sources	1,190,618	800,000	882,500	3,843,125	3,043,125	380%
Other Financing Uses	(12,066,146)	(16,798,206)	(16,798,206)	(2,640,568)	14,157,638	-84%
IET OTHER FINANCING SOURCES (USES)	(10,875,528)	(15,998,206)	(15,915,706)	1,202,557	17,200,763	-108%
<u>NET CHANGE IN FUND BALANCE</u>	(9,869,816)	(26,776,686)	(22,057,519)	7,954	26,784,639	-100%
Fund Balance, Beginning of Year	79,411,446	69,541,630	69,541,630	47,484,112		
FUND BALANCE, END OF YEAR	\$ 69,541,630	\$ 42,764,945	\$ 47,484,112	\$ 47,492,065		

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	Original Budget	2017 - 2018 Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget	Change 2018 to 2019 Budget	
								Amount	%
SECTION A. REVENUES									
REVENUES FROM LOCAL SOURCES									
Taxation									
	Ad Valorem Taxes	1111-000	\$ 55,750,075	\$56,841,230	\$ 54,960,683	\$55,549,150	\$56,841,230	\$58,411,268	\$ 1,570,038 3%
	Sales and Use Taxes	1131-000	71,040,618	68,400,000	42,474,312	61,274,312	61,250,000	64,500,000	3,250,000 5%
	Tuition from Individuals	1311-000	50,353	40,000	34,709	34,709	40,000	40,000	- 0%
	Earnings on Investments	1530-000	948,092	950,000	210,977	316,465	950,000	315,000	(635,000) -67%
Other Miscellaneous Revenue From Local Sources									
	Rentals	1910-000	15,333	15,000	4,668	7,003	15,000	15,000	- 0%
	Contributions and Donations	1920-000	15,433	3,500	18,235	18,235	3,500	15,000	11,500 329%
	Kid Med	1992-000	1,780,065	900,000	219,851	219,851	900,000	340,000	(560,000) -62%
	E-Rate Reimbursements	1993-000	410,183	2,000,000	1,866,422	1,866,422	2,000,000	200,000	(1,800,000) -90%
	Other Miscellaneous Revenues	1999-000	8,441,910	300,000	140,844	8,700,000	8,500,000	8,467,039	(32,961) 0%
TOTAL REVENUES FROM LOCAL SOURCES			138,452,063	129,449,730	99,930,701	127,986,146	130,499,730	132,303,307	1,803,577 1%
REVENUE FROM STATE SOURCES									
	State Public School Fund (MFP)	3110-000	96,452,550	96,305,850	63,718,784	95,578,176	96,305,850	103,562,141	7,256,291 8%
	Other Unrestricted Revenues	3190-000	558,201	-	-	-	-	-	- --
	Education Support Fund (8g)	3220-000	253,944	250,000	42,722	250,000	250,000	250,000	- 0%
	Professional Improvement Program (PIP)	3230-000	30,122	40,000	25,384	38,076	40,000	40,000	- 0%
	LA-4	3240-000	209,319	234,000	34,702	234,000	234,000	234,000	- 0%
	Non-public Textbook	3255-000	43,284	42,000	-	42,000	42,000	42,000	- 0%
	Other Restricted Revenues	3290-000	481,446	940,000	4,117	940,000	940,000	940,000	- 0%
	Revenue Sharing-Constitutional Tax	3810-000	200,069	190,000	67,245	190,000	190,000	190,000	- 0%
	Retirement (PIP)	3910-000	8,487	10,000	-	10,000	10,000	10,000	- 0%
TOTAL REVENUE FROM STATE SOURCES			98,237,421	98,011,850	63,892,954	97,282,252	98,011,850	105,268,141	7,256,291 7%
REVENUE FROM FEDERAL SOURCES									
	FEMA - Disaster Relief	4580-000	-	-	-	-	-	-	- --
TOTAL REVENUE FROM FEDERAL SOURCES			-	-	-	-	-	-	--
TOTAL REVENUES			236,689,484	227,461,580	163,823,655	225,268,398	228,511,580	237,571,448	9,059,868 4%

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	2017 - 2018				2018 - 2019 Budget	Change 2018 to 2019 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
SECTION B. EXPENDITURES										
INSTRUCTION										
Regular Programs - Elementary/Secondary										
Salaries										
Kindergarten Teachers	1105-112	\$ 2,166,279	\$ 2,226,295	\$ 1,151,386	\$ 1,973,804	\$ 2,226,295	\$ 2,001,437	\$ (224,858)	-10%	
Elementary Teachers (grades 1 thru 8)	1110-112	40,112,352	41,218,568	23,857,276	40,898,187	41,218,568	41,613,511	394,943	1%	
Secondary Teachers (grades 9 thru 12)	1130-112	17,541,434	17,695,231	10,431,261	17,882,161	17,695,231	17,713,126	17,895	0%	
Para-professionals (Aides)	1100-115	554,303	543,552	386,724	662,956	543,552	551,162	7,610	1%	
Substitute Teachers and Aides	1100-123	40,016	35,000	15,592	26,730	35,000	35,000	-	0%	
Other Substitute/Temporary Employees	1100-120	8,019	10,000	-	-	10,000	8,500	(1,500)	-15%	
Other Instructional Salaries	1100-100	7,345	-	-	-	-	-	-	--	
Sabbatical Leave	1100-140	283,490	250,000	104,116	178,484	250,000	175,000	(75,000)	-30%	
Purchased Professional and Technical Serv.	1100-300	4,405,443	2,600,000	2,524,868	4,328,344	4,300,000	3,700,000	(600,000)	-14%	
Repairs and Maintenance Services	1100-430	37,987	70,000	9,145	13,718	70,000	40,000	(30,000)	-43%	
Rental of Equipment (Copiers)	1100-442	506,955	770,000	349,909	524,863	770,000	550,000	(220,000)	-29%	
Tuition Paid to Education Service Agencies	1100-564	261,656	-	413,579	413,579	-	150,000	150,000		
Travel Expense Reimbursement	1100-582	-	2,500	347	521	2,500	521	(1,979)	-79%	
Other Purchased Services	1100-500	1,851,565	500,000	1,146,913	1,720,370	1,700,000	1,200,000	(500,000)	-29%	
Instructional Supplies										
Technology-related Supplies	1100-615	2,674,455	500,000	2,229,327	3,343,991	3,400,000	2,220,000	(1,180,000)	-35%	
Materials and Supplies	1100-610	1,683,045	1,500,200	1,386,125	2,079,187	1,500,200	1,640,208	140,008	9%	
Textbooks/Workbooks	1100-642	1,106,278	600,000	1,590,743	2,386,114	2,400,000	1,000,000	(1,400,000)	-58%	
Other Supplies	1100-600	105,399	95,000	68,444	95,000	95,000	95,000	-	0%	
Property/Equipment										
Technology Software	1100-735	-	-	7,750	-	-	-	-	--	
Miscellaneous Expenditures	1100-800	-	-	0	-	-	-	-	--	
Employee Benefits										
Group Insurance	1100-210	9,264,620	9,895,936	5,362,469	9,192,804	9,895,936	9,447,214	(448,722)	-5%	
FICA	1100-220	5,074	2,790	2,785	4,775	2,790	2,697	(93)	-3%	
Medicare Taxes	1100-225	783,796	898,690	491,018	841,745	898,690	900,417	1,727	0%	
Louisiana Teachers Retirement	1100-231	15,455,327	16,441,350	9,386,378	16,090,934	16,441,350	16,531,481	90,131	1%	
Louisiana School Employees Retirement	1100-233	3,122	1,000	(0)	(1)	1,000	1,000	-	0%	
Other Retirement	1100-239	55,422	32,000	21,219	36,376	32,000	36,000	4,000	13%	
Unemployment Compensation	1100-250	7,221	5,000	3,244	5,562	5,000	5,000	-	0%	
Workmen's Compensation	1100-260	222,449	233,214	101,939	174,752	233,214	236,099	2,885	1%	
Health Benefits (Retirees)	1100-270	6,827,622	7,454,652	4,492,784	6,739,175	7,454,652	6,863,959	(590,693)	-8%	
Sick Leave Severance Pay	1100-281	209,263	130,000	147,316	220,973	130,000	200,000	70,000	54%	
Total Regular Programs - Elementary/Secondary		106,179,937	103,710,978	65,682,656	109,835,105	111,310,978	106,917,333	(4,393,645)	-4%	
Special Education Programs										
Special Education including Summer and Pre-school Programs										
Salaries										
Teachers	1210-112	8,903,039	9,100,547	5,522,376	9,466,930	9,100,547	9,599,467	498,920	5%	
Aides	1210-115	4,695,200	4,645,489	2,686,906	4,606,125	4,645,489	4,670,611	25,122	1%	
Other Substitute/Temporary Employees	1210-120	-	2,500	305	523	2,500	1,500	(1,000)	-40%	
Sabbatical Leave	1210-140	-	10,000	17,644	30,246	10,000	10,000	-	0%	
Purchased Professional and Technical Serv.	1210-300	274,927	230,000	148,117	253,914	230,000	230,000	-	0%	
Rental of Equipment (Copier)	1210-442	12,225	82,500	6,427	9,641	82,500	15,000	(67,500)	-82%	
Travel Expense Reimbursement	1210-582	-	2,000	-	-	2,000	-	(2,000)	-100%	
Other Purchased Services	1210-500	118	-	-	-	-	-	-	--	
Instructional Supplies										
Instructional Supplies	1210-610	473	3,000	2,223	3,334	3,000	3,500	500	17%	
Other Supplies	1210-600	8,449	8,000	4,512	6,768	8,000	8,000	-	0%	
Employee Benefits										
Group Insurance	1210-210	2,707,481	2,813,117	1,668,176	2,859,730	2,813,117	2,957,762	144,645	5%	
FICA	1210-220	977	155	19	32	155	93	(62)	-40%	
Medicare Taxes	1210-225	182,076	199,499	110,321	189,122	199,499	207,083	7,584	4%	
Louisiana Teachers Retirement	1210-231	3,378,277	3,628,945	2,178,929	3,735,307	3,628,945	3,770,611	141,666	4%	
Louisiana School Employees Retirement	1210-233	5,047	7,500	-	-	7,500	6,500	(1,000)	-13%	
Other Retirement	1210-239	32,480	20,000	19,130	32,795	20,000	33,000	13,000	65%	
Unemployment Compensation	1210-250	724	-	1,889	3,238	-	3,500	3,500	--	
Workmen's Compensation	1210-260	64,031	51,943	25,394	43,533	51,943	54,415	2,472	5%	
Health Benefits (Retirees)	1210-270	1,462,441	1,573,877	1,001,252	1,501,878	1,573,877	1,531,915	(41,962)	-3%	
Sick Leave Severance Pay	1210-281	59,314	35,000	19,278	33,048	35,000	35,000	-	0%	
Total - Special Education Programs		21,787,280	22,414,072	13,412,898	22,776,165	22,414,072	23,137,957	723,885	3%	
										(Continued)

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	2017 - 2018					2018 - 2019 Budget	Change 2018 to 2019 Budget	
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	Amount		%	
Gifted and Talented Programs										
Salaries										
Teacher Salaries	1220-112	\$ 945,651	\$ 951,631	\$ 567,342	\$ 972,586	\$ 951,631	\$ 964,954	\$ 13,323	1%	
Purchased Professional and Technical Serv.	1220-300	59,229	25,000	761	1,088	25,000	5,000	(20,000)	-80%	
Travel Expense Reimbursement	1220-582	8,465	8,000	6,329	9,042	8,000	9,000	1,000	13%	
Other Purchased Services	1220-500	590	-	-	-	-	-	-	--	
Materials and Supplies	1220-610	17,391	17,500	5,350	8,025	17,500	17,000	(500)	-3%	
Employee Benefits										
Group Insurance	1220-210	119,742	124,848	72,298	123,939	124,848	125,425	577	0%	
Medicare Taxes	1220-225	12,322	59,001	7,746	13,279	59,001	59,827	826	1%	
Louisiana Teachers Retirement	1220-231	211,234	253,134	135,037	231,492	253,134	257,643	4,509	2%	
Workmen's Compensation	1220-260	3,310	3,595	1,950	3,342	3,595	3,679	84	2%	
Sick Leave Severance Pay	1220-281	-	-	23,516	40,313	-	20,000	20,000	--	
Total - Gifted and Talented		1,377,935	1,442,709	820,329	1,403,106	1,442,709	1,462,528	19,819	1%	
Total Special Education Expenditures		23,165,215	23,856,781	14,233,227	24,179,270	23,856,781	24,600,485	743,704	3%	
Career and Technical Education Programs										
Salaries										
Agriculture Teachers	1310-112	390,559	387,883	296,624	444,936	387,883	451,165	63,282	16%	
Family & Consumer Science Teachers	1340-112	70,636	73,476	40,269	69,033	73,476	69,999	(3,477)	-5%	
Trade and Industry Program Teachers	1350-112	60,625	60,964	35,071	60,122	60,964	60,964	(0)	0%	
Business and Administration Teachers	1360-112	225,158	229,168	130,456	223,639	229,168	226,769	(2,399)	-1%	
Health Science Program Teachers	1370-112	-	-	10,940	18,754	-	25,000	25,000	--	
Other Career and Tech. Ed. Teachers	1390-112	161,571	136,504	77,973	133,669	136,504	135,540	(964)	-1%	
Substitute Teachers	1300-123	-	-	6,098	8,711	-	9,500	9,500	--	
Other Substitute/Temporary Employees	1300-120	62,068	77,262	12,370	21,206	77,262	21,503	(55,759)	-72%	
Purchased Professional and Technical Serv.	1300-300	44,170	54,090	23,425	35,137	54,090	35,137	(18,953)	-35%	
Tuition	1300-564	318,297	240,000	168,513	252,769	240,000	250,000	10,000	4%	
Travel Expense Reimbursement	1300-582	6,233	4,000	804	1,206	4,000	1,500	(2,500)	-63%	
Other Purchased Services	1300-500	12,865	40,000	31,584	47,377	40,000	45,000	5,000	13%	
Instructional Supplies										
Technology-related Supplies	1300-615	-	1,000	120	1,000	1,000	1,000	-	0%	
Materials and Supplies	1300-610	63,905	60,000	51,850	60,000	60,000	60,000	-	0%	
Textbooks/Workbooks	1300-642	996	-	-	-	-	-	-	--	
Other Supplies	1300-600	20,780	25,000	20,130	25,000	25,000	25,000	-	0%	
Employee Benefits										
Group Insurance	1300-210	91,111	96,999	63,617	109,058	96,999	113,497	16,498	17%	
FICA	1300-220	11,037	4,790	6,640	11,383	4,790	1,333	(3,457)	-72%	
Medicare Taxes	1300-225	13,882	13,996	8,557	14,670	13,996	14,506	510	4%	
Louisiana Teachers Retirement	1300-231	205,737	236,206	133,979	229,678	236,206	258,840	22,634	10%	
Workmen's Compensation	1300-260	3,446	3,647	1,900	3,258	3,647	3,814	167	5%	
Health Benefits (Retirees)	1300-270	93,140	100,238	63,768	95,652	100,238	97,565	(2,673)	-3%	
Annual Leave Severance Pay	1300-282	1,092	-	-	-	-	1,000	1,000	--	
Total Career and Technical Education Program Expend.		1,857,308	1,845,223	1,184,688	1,866,255	1,845,223	1,908,633	63,410	3%	
Other Instructional Programs - Elementary/Secondary										
Co-curricular Activities (Band, chorus, choir, speech, debate, etc.)										
Salaries										
Teachers	1410-112	870,647	893,993	512,320	878,262	893,993	890,558	(3,435)	0%	
Purchased Professional and Tech. Serv.	1410-300	1,249	4,000	909	1,559	4,000	2,000	(2,000)	-50%	
Repairs and Maintenance Services	1410-430	5,060	5,000	1,500	2,250	5,000	4,000	(1,000)	-20%	
Materials and Supplies	1410-610	2,039,806	60,000	66,991	100,486	2,060,000	2,052,010	(7,990)	0%	
Other Supplies	1410-600	9,089	5,000	11,834	17,751	5,000	5,000	-	0%	
Employee Benefits										
Group Insurance	1410-210	100,360	107,880	65,261	111,876	107,880	115,711	7,831	7%	
FICA	1410-220	-	-	0	0	-	-	-	--	
Medicare Taxes	1410-225	11,283	12,963	6,511	11,161	12,963	12,913	(50)	0%	
Louisiana Teachers Retirement	1410-231	197,576	237,603	136,333	233,714	237,603	237,579	(24)	0%	
Louisiana School Employees Retire	1410-233	-	-	46	79	-	-	-	--	
Other Retirement	1410-239	60	200	55	95	200	200	-	0%	
Workmen's Compensation	1410-260	3,095	3,378	1,686	2,891	3,378	3,396	18	1%	
Sick Leave Severance Pay	1410-281	14,537	10,000	-	-	10,000	3,000	(7,000)	-70%	
Total - Co-curricular Activities		3,252,761	1,340,017	803,446	1,360,124	3,340,017	3,326,367	(13,650)	0%	
(Continued)										

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2018 - 2019**

			2017 - 2018					Change 2018 to	
	Function	2016-2017	Original	Actual	Projected	Amended	2018 - 2019	2019 Budget	
	Object	Actual	Budget	July - Feb.	Actual	Budget	Budget	Amount	%
Athletics Programs									
Salaries									
Teachers	1420-112	\$ 909,948	\$ 942,968	\$ 604,521	\$ 1,036,321	\$ 942,968	\$ 1,050,830	\$ 107,862	11%
Purchased Professional and Tech. Serv.	1420-300	588	20,000	-	-	20,000	-	(20,000)	-100%
Repairs and Maintenance Services	1420-430	4,850	5,000	-	-	5,000	-	(5,000)	-100%
Other Purchased Property Services	1420-400	1,700	2,000	5,000	7,500	2,000	5,000	3,000	150%
Other Purchased Services	1420-500	-	-	8,400	8,400	-	8,400	8,400	--
Materials and Supplies	1420-610	1,681,351	30,000	62,076	1,754,963	1,730,000	1,731,849	1,849	0%
Other Supplies	1420-600	6,877	3,000	7,933	11,900	3,000	7,000	4,000	133%
Employee Benefits									
Group Insurance	1420-210	259	-	313	536	-	-	-	--
FICA	1420-220	5,260	-	3,711	6,362	-	6,400	6,400	--
Medicare Taxes	1420-225	12,452	13,673	8,387	14,377	13,673	15,237	1,564	11%
Louisiana Teachers Retirement	1420-231	196,171	243,129	142,204	243,778	243,129	273,872	30,743	13%
Louisiana School Employees Retire	1420-233	5,526	6,000	2,925	5,014	6,000	5,000	(1,000)	-17%
Other Retirement	1420-239	1,638	1,700	1,023	1,753	1,700	1,700	-	0%
Workmen's Compensation	1420-260	3,627	3,563	2,241	3,842	3,563	4,007	444	12%
Total - Athletic Programs		2,830,247	1,271,033	848,733	3,094,747	2,971,033	3,109,294	138,261	5%
Driver Education Programs									
Junior ROTC Program									
Salaries									
Teachers	1450-112	267,711	302,097	176,693	265,039	302,097	268,750	(33,347)	-11%
Purchased Professional and Tech. Serv.	1450-300	4,493	3,000	1,849	2,774	3,000	3,000	-	0%
Employee Benefits									
Group Insurance	1450-210	2,426	1,639	1,035	1,553	1,639	1,606	(33)	-2%
FICA	1450-220	-	-	-	-	-	-	-	--
Medicare Taxes	1450-225	6,337	4,380	2,555	3,833	4,380	3,897	(483)	-11%
Louisiana Teachers Retirement	1450-231	111,733	80,358	47,000	70,501	80,358	71,756	(8,602)	-11%
Workmen's Compensation	1450-260	1,534	1,141	583	875	1,141	1,025	(116)	-10%
Annual Leave Severance Pay	1450-282	-	5,000	-	-	5,000	-	(5,000)	-100%
Total - Junior ROTC Programs		394,234	397,615	229,716	344,574	397,615	350,034	(47,581)	-12%
After School Programs									
Purchased Professional and Tech. Serv.	1460-300	-	4,000	-	-	4,000	-	(4,000)	-100%
Total - After School Programs		-	4,000	-	-	4,000	-	(4,000)	-100%
Summer School Programs									
Salaries									
Teachers	1470-112	375,233	365,178	(8,460)	365,178	365,178	370,290	5,112	1%
Para-professionals (Aides)	1470-115	6,345	6,500	277	6,500	6,500	6,591	91	1%
Other Supplies	1470-600	17,749	-	-	-	-	-	-	--
Employee Benefits									
FICA	1470-220	139	-	-	-	-	-	-	--
Medicare Taxes	1470-225	5,500	5,295	(119)	5,295	5,295	5,465	170	3%
Louisiana Teachers Retirement	1470-231	95,623	97,137	(2,177)	97,137	97,137	100,627	3,490	4%
Other Retirement	1470-239	566	-	-	-	-	-	-	--
Workmen's Compensation	1470-260	1,339	1,380	(27)	1,380	1,380	1,437	57	4%
Total - Summer School Programs		502,494	475,490	(10,505)	475,490	475,490	484,411	8,921	2%
Alternative School Programs									
Salaries - Teachers	1480-112	539,054	550,415	236,895	406,105	550,415	411,791	(138,624)	-25%
Other Purchased Services	1480-500	220,000	220,000	3,000	110,000	220,000	90,000	(130,000)	-59%
Materials and Supplies	1480-610	-	3,000	-	3,000	3,000	3,000	-	0%
Employee Benefits									
Group Insurance	1480-210	75,284	79,232	29,073	49,840	79,232	51,548	(27,684)	-35%
Medicare Taxes	1480-225	7,534	7,981	3,307	5,669	7,981	5,971	(2,010)	-25%
Louisiana Teachers Retirement	1480-231	128,417	146,410	53,890	92,383	146,410	109,948	(36,462)	-25%
Workmen's Compensation	1480-260	1,887	2,079	780	1,338	2,079	1,570	(509)	-24%
Health Benefits (Retirees)	1480-270	189,860	207,187	129,986	194,979	207,187	201,663	(5,524)	-3%
Total - Alternative School Programs		1,162,035	1,216,304	456,931	863,314	1,216,304	875,492	(340,812)	-28%
Other Instructional Programs									
Salaries									
Purchased Professional and Tech. Serv.	1490-300	103,564	50,000	61,970	92,955	50,000	100,000	50,000	100%
Tuition	1490-569	-	9,000	-	-	9,000	-	(9,000)	-100%
Total - Other Instructional Programs		103,564	59,000	61,970	92,955	59,000	100,000	41,000	69%
Total Other Instructional Program Expenditures		8,245,335	4,763,459	2,390,292	6,231,204	8,463,459	8,245,597	(217,862)	-3%

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	Original Budget	2017 - 2018			2018 - 2019 Budget	Change 2018 to 2019 Budget		
				Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Special Programs										
No Child Left Behind (ESSA) Programs										
Salaries										
Teachers	1510-112	\$ 7,596	\$ 6,268	\$ 1,600	\$ 6,268	\$ 6,268	\$ 6,356	\$ 88	1%	
Para-professionals (Aides)	1510-115	12,040	8,933	3,746	8,933	8,933	9,058	125	1%	
Rental of Equipment (Copier)	1510-442	3,100	3,324	1,930	3,324	3,324	3,324	-	0%	
Travel Expense Reimbursement	1510-582	1	-	214	321	-	-	-	--	
Materials and Supplies	1510-610	260	-	298	447	-	400	400	--	
Other Supplies	1510-600	3,060	2,000	273	409	2,000	1,000	(1,000)	-50%	
Employee Benefits										
FICA	1510-220	100	-	107	184	-	-	-	--	
Medicare Taxes	1510-225	267	220	80	137	220	224	4	2%	
Louisiana Teachers Retirement	1510-231	4,584	1,667	749	1,284	1,667	1,697	30	2%	
Workmen's Compensation	1510-260	69	57	18	31	57	59	2	3%	
Health Benefits (Retirees)	1510-270	112,791	114,997	77,221	115,832	114,997	117,297	2,300	2%	
Total - No Child Left Behind		143,867	137,466	86,238	137,171	137,466	139,414	1,948	1%	
English Language Acquisition Group (Title III)										
Salaries										
Teachers	1520-112	116,685	109,491	77,598	133,026	109,491	134,888	25,397	23%	
Para-professionals (Aides)	1520-115	127,641	115,489	68,814	117,967	115,489	119,619	4,130	4%	
Travel Expense Reimbursement	1520-582	2,324	2,000	1,827	2,611	2,000	2,300	300	15%	
Instructional Supplies	1520-610	0	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	1520-210	53,737	53,664	31,652	54,260	53,664	56,120	2,456	5%	
FICA	1520-220	103	-	-	-	-	-	-	--	
Medicare Taxes	1520-225	3,279	3,262	1,972	3,380	3,262	3,690	428	13%	
Louisiana Teachers Retirement	1520-231	62,411	59,845	38,946	66,764	59,845	67,953	8,108	14%	
Unemployment Compensation	1520-250	-	-	143	245	-	-	-	--	
Workmen's Compensation	1520-260	855	850	483	828	850	970	120	14%	
Total - English Language Acquisition		367,037	344,601	221,436	379,082	344,601	385,541	40,940	12%	
Pre-Kindergarten Programs										
Salaries										
Teachers	1530-112	1,100,612	829,043	557,538	955,779	829,043	969,160	140,117	17%	
Para-professionals (Aides)	1530-115	332,195	236,839	146,695	251,477	236,839	254,997	18,158	8%	
Other Substitute/Temporary Employ	1530-120	5,260	4,000	642	1,101	4,000	1,117	(2,883)	-72%	
Sabbatical Leave	1530-140	-	-	15,860	27,188	-	-	-	--	
Purchased Prof. and Tech. Services	1530-300	116,345	115,000	33,952	50,929	115,000	75,000	(40,000)	-35%	
Rental of Equipment (Copier)	1530-442	3,596	11,000	2,249	3,374	11,000	3,500	(7,500)	-68%	
Travel Expense Reimbursement	1530-582	18,751	17,000	7,903	11,854	17,000	13,000	(4,000)	-24%	
Other Purchased Services	1530-500	-	-	19,800	19,800	-	20,000	20,000	--	
Technology-Related Supplies	1530-615	86	1,000	9,141	13,711	1,000	5,000	4,000	400%	
Materials and Supplies	1530-610	47,194	35,000	35,518	53,277	35,000	40,000	5,000	14%	
Other Supplies	1530-600	-	2,000	-	-	2,000	-	(2,000)	-100%	
Property/Equipment	1530-730	3,771	-	-	-	-	-	-	--	
Miscellaneous	1530-800	-	-	(612)	-	-	-	-	--	
Employee Benefits										
Group Insurance	1530-210	264,138	161,960	117,411	201,277	161,960	208,176	46,216	29%	
FICA	1530-220	1,573	248	-	-	248	69	(179)	-72%	
Medicare Taxes	1530-225	15,601	15,513	9,831	16,853	15,513	17,766	2,253	15%	
Louisiana Teachers Retirement	1530-231	288,818	283,374	187,871	322,064	283,374	326,700	43,326	15%	
Louisiana School Emp. Retirement	1530-233	-	150	25	43	150	150	-	0%	
Unemployment Compensation	1530-250	-	3,000	-	-	3,000	-	(3,000)	-100%	
Workmen's Compensation	1530-260	4,022	4,042	2,390	4,097	4,042	4,672	630	16%	
Sick Leave Severance Pay	1530-281	6,075	25,000	14,586	25,004	25,000	5,000	(20,000)	-80%	
Total - Pre-Kindergarten Programs		2,208,036	1,744,169	1,160,799	1,957,827	1,744,169	1,944,307	200,138	11%	
Total Special Program Expenditures		2,718,940	2,226,236	1,468,472	2,474,080	2,226,236	2,469,263	243,027	11%	
TOTAL INSTRUCTION EXPENDITURES		142,166,735	136,402,677	84,959,335	144,585,915	147,702,677	144,141,311	(3,561,366)	-2%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget	Change 2018 to 2019 Budget	
								Amount	%
SUPPORT SERVICES PROGRAMS									
Pupil Support Services									
Attendance and Social Work Services									
Salaries									
Supervisors	2111-111	\$ 89,970	\$ 94,910	\$ 62,443	\$ 93,664	\$ 94,910	\$ 94,975	\$ 65	0%
Clerical/Secretarial	2110-114	23,182	24,807	13,643	20,464	24,807	24,807	-	0%
Other	2110-100	114,873	113,919	75,777	113,665	113,919	115,256	1,337	1%
Purchased Professional and Technical Services	2110-300	25	-	-	-	-	-	-	--
Rental of Equipment (Copier)	2110-442	5,680	9,004	6,644	7,644	9,004	3,000	(6,004)	-67%
Travel Expense Reimbursement	2110-582	14,501	10,000	4,605	6,907	10,000	8,000	(2,000)	-20%
Materials and Supplies	2110-610	24,077	12,934	12,402	18,602	12,934	15,000	2,066	16%
Other Supplies	2110-600	101	500	834	1,251	500	500	-	0%
Employee Benefits									
Group Insurance	2110-210	38,381	40,723	25,246	37,869	40,723	39,855	(868)	-2%
Medicare Taxes	2110-225	3,147	3,388	2,099	3,148	3,388	3,408	20	1%
Louisiana Teachers Retirement	2110-231	58,385	62,147	40,395	60,593	62,147	62,755	608	1%
Workmen's Compensation	2110-260	804	883	505	757	883	896	13	1%
Annual Leave Severance Pay	2110-282	-	-	631	631	-	-	-	--
Total - Attendance and Social Work Services		373,126	373,215	245,223	364,565	373,215	368,453	(4,762)	-1%
Guidance Services									
Salaries									
Guidance Counselors	2122-113	2,712,108	2,914,960	1,556,566	2,668,399	2,914,960	2,705,757	(209,203)	-7%
Clerical/Secretarial	2120-114	34,943	26,126	27,321	46,836	26,126	47,492	21,366	82%
Materials and Supplies	2120-610	-	500	-	500	500	500	-	0%
Employee Benefits									
Group Insurance	2120-210	370,676	402,547	219,705	376,637	402,547	389,548	(12,999)	-3%
FICA	2120-220	87	-	-	-	-	-	-	--
Medicare Taxes	2120-225	38,025	42,646	21,718	37,231	42,646	39,922	(2,724)	-6%
Louisiana Teachers Retirement	2120-231	627,751	760,329	372,057	637,812	760,329	711,117	(49,212)	-6%
Louisiana School Employees' Retirement	2120-233	41	-	318	544	-	-	-	--
Other Retirement	2120-239	22,964	22,000	13,517	23,172	22,000	24,000	2,000	9%
Workmen's Compensation	2120-260	9,718	11,112	5,299	9,085	11,112	10,498	(614)	-6%
Health Benefits (Retirees)	2120-270	597,263	679,439	408,913	613,369	679,439	634,395	(45,044)	-7%
Sick Leave Severance Pay	2120-281	57,798	-	-	-	-	-	-	--
Total - Guidance Services		4,471,373	4,859,659	2,625,414	4,413,585	4,859,659	4,563,228	(296,431)	-6%
(Continued)									
Health Services									
Salaries									
Supervisors	2131-111	58,032	57,972	33,817	57,972	57,972	58,784	812	1%
Nurses	2134-118	765,774	742,538	447,264	766,739	742,538	777,473	34,935	5%
Clerical/Secretarial	2130-114	27,222	26,564	13,898	23,825	26,564	-	(26,564)	-100%
Purchased Professional and Tech. Services	2130-300	35,534	90,000	88,737	126,768	90,000	100,000	10,000	11%
Rental of Equipment (Copier)	2130-442	2,772	2,556	1,726	2,556	2,556	2,556	-	0%
Travel Expense Reimbursement	2130-582	15,942	12,000	5,774	8,249	12,000	13,000	1,000	8%
Other Purchased Services	2130-500	-	-	500	-	-	-	-	--
Materials and Supplies	2130-610	56,066	40,000	47,999	71,999	40,000	35,000	(5,000)	-13%
Other Supplies	2130-600	-	-	75	113	-	-	-	--
All Other Equipment	2130-730	-	-	11,756	11,756	-	-	-	--
Employee Benefits									
Group Insurance	2130-210	150,484	150,065	86,297	147,938	150,065	148,713	(1,352)	-1%
Medicare Taxes	2130-225	12,862	11,993	6,514	11,166	11,993	12,126	133	1%
Louisiana Teachers Retirement	2130-231	203,595	210,002	124,019	212,603	210,002	213,281	3,279	2%
Other Retirement	2130-239	9,399	10,000	5,694	9,761	10,000	10,000	-	0%
Workmen's Compensation	2130-260	2,978	3,125	1,633	2,799	3,125	3,188	63	2%
Total - Health Services		1,340,659	1,356,815	875,704	1,454,244	1,356,815	1,374,121	17,306	1%
Educational Assessments									
Salaries									
Psychologists	2143-113	550,718	550,369	317,974	545,098	550,369	552,729	2,360	0%
Educational Diagnosticians	2145-113	543,476	545,419	383,770	657,892	545,419	667,102	121,683	22%
Other Therapists, Counselors, Soc. Worke	2140-113	349,524	342,062	196,674	337,155	342,062	341,876	(186)	0%
Other Salaries	2140-100	-	-	10,210	10,210	-	-	-	--
Employee Benefits									
Group Insurance	2140-210	180,074	186,005	97,987	167,977	186,005	173,735	(12,270)	-7%
Medicare Taxes	2140-225	17,675	20,849	11,833	20,285	20,849	22,645	1,796	9%
Louisiana Teachers Retirement	2140-231	350,977	382,468	231,855	397,465	382,468	416,976	34,508	9%
Workmen's Compensation	2140-260	5,080	5,432	3,113	5,336	5,432	5,954	522	10%
Sick Leave Severance Pay	2140-281	7,688	7,500	34,559	34,559	7,500	7,500	-	0%
Total - Educational Assessments		2,005,213	2,040,104	1,287,974	2,175,977	2,040,104	2,188,518	148,414	7%
(Continued)									

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	2017 - 2018				2018 - 2019 Budget	Change 2018 to 2019 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Speech Pathology and Audiology Services										
Salaries										
Supervisors	2151-111	\$ 2,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
Speech Therapists	2152-113	2,289,928	2,339,740	1,321,852	2,266,032	2,339,740	2,297,757	(41,983)	-2%	
Educ. Interpr./Sign Language Interpr.	2154-119	38,276	46,537	13,844	23,732	46,537	24,064	(22,473)	-48%	
Purchased Professional and Tech. Services	2150-300	-	-	13,051	50,000	-	50,000	50,000	--	
Employee Benefits										
Group Insurance	2150-210	345,749	363,992	202,665	347,426	363,992	359,336	(4,656)	-1%	
Medicare Taxes	2150-225	30,435	34,601	17,918	30,717	34,601	33,666	(935)	-3%	
Louisiana Teachers Retirement	2150-231	546,347	634,749	312,654	535,979	634,749	619,926	(14,823)	-2%	
Workmen's Compensation	2150-260	8,247	9,015	4,478	7,677	9,015	8,853	(162)	-2%	
Sick Leave Severance Pay	2150-281	26,120	10,000	21,457	21,457	10,000	18,000	8,000	80%	
Total - Speech Pathology and Audiology Services		3,287,837	3,438,634	1,907,919	3,283,019	3,438,634	3,411,602	(27,032)	-1%	
Occupational Therapy and Related Services										
Salaries										
Occupational Therapists	2161-113	220,182	219,776	157,934	270,744	219,776	274,534	54,758	25%	
Physical Therapists	2166-113	107,875	107,641	62,274	106,755	107,641	108,250	609	1%	
Purchased Professional and Technical Serv.	2160-300	80,975	130,000	32,059	48,089	130,000	80,000	(50,000)	-38%	
Employee Benefits										
Group Insurance	2160-210	45,209	46,850	28,319	48,546	46,850	50,210	3,360	7%	
Medicare Taxes	2160-225	4,424	4,748	3,023	5,182	4,748	5,550	802	17%	
Louisiana Teachers Retirement	2160-231	83,654	87,093	58,575	100,415	87,093	102,203	15,110	17%	
Workmen's Compensation	2160-260	1,148	1,728	727	1,246	1,728	1,765	37	2%	
Total - Occupational Therapy and Related Services		543,467	597,836	342,910	580,976	597,836	622,512	24,676	4%	
Support of Individual Needs Students										
Salaries										
Therapists/Specialists	2170-113	1,720	-	-	-	-	-	-	--	
Employee Benefits										
Medicare Taxes	2170-225	24	-	-	-	-	-	-	--	
Louisiana Teachers Retirement	2170-231	439	-	-	-	-	-	-	--	
Workmen's Compensation	2170-260	6	-	-	-	-	-	-	--	
Total - Support of Individual Needs Students		2,189	-	-	-	-	-	-	--	
Other Pupil Support										
Salaries										
Other Supervisors	2190-111	75,244	86,200	49,589	85,010	86,200	86,200	0	0%	
Other Clerical/Secretarial	2190-114	23,556	23,014	13,401	22,973	23,014	23,295	281	1%	
Other Salaries	2190-100	43,030	42,760	24,599	42,170	42,760	42,760	0	0%	
Purchased Professional and Technical Svcs.	2190-300	84,765	70,000	81,827	122,741	70,000	120,000	50,000	71%	
Travel Expense Reimbursement	2190-582	6,423	5,500	1,851	2,644	5,500	5,500	-	0%	
Other Purchased Services	2190-500	11,698	-	1,200	1,200	-	-	-	--	
Technology-Related Supplies	2190-615	-	-	1,176	1,176	-	-	-	--	
Materials and Supplies	2190-610	38,690	28,195	11,983	17,975	28,195	20,000	(8,195)	-29%	
Miscellaneous	2190-800	-	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	2190-210	27,483	29,410	16,722	28,666	29,410	29,649	239	1%	
Medicare Taxes	2190-225	1,867	2,204	1,157	1,984	2,204	2,208	4	0%	
Louisiana Teachers Retirement	2190-231	32,446	40,425	23,299	39,941	40,425	40,652	227	1%	
Workmen's Compensation	2190-260	497	574	289	496	574	581	7	1%	
Total - Other Pupil Support		345,698	328,282	227,093	366,975	328,282	370,845	42,563	13%	
Total Pupil Support Services		12,369,561	12,994,545	7,512,237	12,639,342	12,994,545	12,899,279	(95,266)	-1%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2018 - 2019**

			2017 - 2018						Change 2018 to 2019 Budget	
	Function Object	2016-2017	Original	Actual	Projected	Amended	2018 - 2019		Amount	%
		Actual	Budget	July - Feb.	Actual	Budget	Budget			
Instructional Staff Services										
Improvement of Instructional Services										
Regular Programs										
Salaries										
	Directors/Supervisors	2211-111	\$ 834,727	\$ 822,784	\$ 689,132	\$ 1,033,698	\$ 822,784	\$ 1,048,170	\$ 225,386	27%
	Clerical/Secretarial	2211-114	118,615	114,467	75,357	82,493	114,467	83,648	(30,819)	-27%
	Other	2211-100	30,122	29,672	19,821	-	29,672	-	(29,672)	-100%
	Purch. Professional and Technical Svcs.	2211-300	21,834	50,000	510	510	50,000	3,000	(47,000)	-94%
	Rental of Equipment (Copier)	2211-442	21,685	14,872	18,608	27,912	14,872	20,000	5,128	34%
	Other Purchased Property Services	2211-400	-	500	-	-	500	-	(500)	-100%
	Travel Expense Reimbursement	2211-582	39,358	40,000	29,157	43,736	40,000	40,000	-	0%
	Other Purchased Services	2211-500	90,276	91,415	88,000	88,000	91,415	88,000	(3,415)	-4%
	Technology-related Supplies	2211-615	-	-	-	-	-	100,000	100,000	--
	Materials and Supplies	2211-610	69,079	70,000	1,567	2,350	70,000	5,000	(65,000)	-93%
	Other Supplies	2211-600	2,987	5,000	217	326	5,000	3,000	(2,000)	-40%
Employee Benefits										
	Group Insurance	2211-210	115,663	116,387	98,674	148,012	116,387	153,086	36,699	32%
	Medicare Taxes	2211-225	11,102	14,020	10,198	15,297	14,020	16,411	2,391	17%
	Louisiana Teachers Retirement	2211-231	229,200	257,201	208,626	312,940	257,201	302,196	44,995	17%
	Workmen's Compensation	2211-260	3,501	3,653	2,675	4,013	3,653	4,315	662	18%
	Health Benefits (Retirees)	2211-270	301,093	324,375	206,141	309,212	324,375	319,812	(4,563)	-1%
	Sick Leave Severance Pay	2211-281	-	10,000	17,010	25,515	10,000	10,000	-	0%
	Annual Leave Severance Pay	2211-282	13,529	5,000	8,303	8,303	5,000	5,000	-	0%
Special Education Programs										
Salaries										
	Directors/Supervisors	2212-111	142,936	132,141	103,541	155,312	132,141	157,486	25,345	19%
	Clerical/Secretarial	2212-114	38,687	37,533	21,592	37,014	37,533	37,533	(0)	0%
	Other	2212-100	389,211	372,863	244,385	418,946	372,863	424,811	51,948	14%
	Travel Expense Reimbursement	2212-582	5,224	-	1,664	2,496	-	2,500	2,500	--
Employee Benefits										
	Group Insurance	2212-210	79,210	75,680	50,618	75,927	75,680	78,530	2,850	4%
	Medicare Taxes	2212-225	6,718	7,867	4,333	6,499	7,867	8,988	1,121	14%
	Louisiana Teachers Retirement	2212-231	130,105	144,315	89,018	133,527	144,315	165,495	21,180	15%
	Workmen's Compensation	2212-260	2,045	2,050	1,219	1,829	2,050	2,363	313	15%
	Sick Leave Severance Pay	2212-281	13,745	-	-	-	-	-	-	--
Other Special Programs										
Salaries										
	Directors/Supervisors	2214-111	53,418	57,286	4,257	4,375	57,286	5,000	(52,286)	-91%
	Clerical/Secretarial	2214-114	21,749	20,309	11,799	20,227	20,309	20,510	201	1%
	Other	2214-100	30,785	28,925	16,806	28,811	28,925	29,214	289	1%
	Purch. Professional and Technical Svcs.	2214-300	50	100	-	-	100	-	(100)	-100%
Employee Benefits										
	Group Insurance	2214-210	16,503	16,277	9,558	16,385	16,277	17,124	847	5%
	Medicare Taxes	2214-225	1,312	1,545	417	715	1,545	794	(751)	-49%
	Louisiana Teachers Retirement	2214-231	25,128	28,334	8,529	14,621	28,334	14,612	(13,722)	-48%
	Workmen's Compensation	2214-260	344	402	108	186	402	209	(193)	-48%
	Sick Leave Severance Pay	2214-281	14,481	-	-	-	-	-	-	--
	Annual Leave Severance Pay	2214-282	4,263	-	-	-	-	-	-	--
Career and Technical Education Programs										
Salaries										
	Directors/Supervisors	2215-111	86,238	86,574	63,597	95,396	86,574	96,731	10,157	12%
	Travel Expense Reimbursement	2215-582	-	-	1,997	2,996	-	2,000	2,000	--
Employee Benefits										
	Group Insurance	2215-210	6,858	7,136	4,604	6,906	7,136	7,142	6	0%
	Louisiana Teachers Retirement	2215-231	21,991	23,029	16,917	25,375	23,029	25,827	2,798	12%
	Workmen's Compensation	2215-260	302	327	210	315	327	369	42	13%
Total - Improvement of Instructional Services			2,994,075	3,012,039	2,129,167	3,150,174	3,012,039	3,298,875	286,836	10%
Instruction and Curriculum Development Services										
Salaries										
	Specialists	2220-113	755,416	667,537	476,302	816,518	667,537	827,949	160,412	24%
	Rental of Equipment (Copier)	2220-442	121,515	112,050	82,628	123,942	112,050	124,000	11,950	11%
	Travel Expense Reimbursement	2220-582	26,021	10,000	4,734	6,763	10,000	8,000	(2,000)	-20%
	Materials and Supplies	2220-610	4,401	20,000	31,475	47,212	20,000	20,000	-	0%
Employee Benefits										
	Group Insurance	2220-210	97,336	89,925	66,941	114,756	89,925	118,690	28,765	32%
	Medicare Taxes	2220-225	9,806	9,679	5,988	10,265	9,679	12,005	2,326	24%
	Louisiana Teachers Retirement	2220-231	177,667	177,565	124,014	212,595	177,565	221,062	43,497	24%
	Workmen's Compensation	2220-260	2,700	2,522	1,573	2,696	2,522	3,157	635	25%
	Sick Leave Severance Pay	2220-281	14,099	-	-	-	-	-	-	--
Total - Instruction and Curriculum Development			1,208,986	1,089,278	793,655	1,334,748	1,089,278	1,334,864	245,586	23%

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2018 - 2019**

			2017 - 2018					Change 2018 to 2019 Budget	
	Function Object	2016-2017	Original	Actual	Projected	Amended	2018 - 2019		
		Actual	Budget	July - Feb.	Actual	Budget	Budget	Amount	%
Instructional Staff Training Services									
Regular Education									
Salaries									
Staff Instructors	2231-112	\$ 1,684,149	\$ 1,883,642	\$ 808,461	\$ 1,385,934	\$ 1,883,642	\$ 1,405,337	\$ (478,305)	-25%
Other Salaries	2231-100	-	-	420	720	-	-	-	--
Stipend Pay	2231-150	11,060	17,000	(11,129)	11,000	17,000	11,000	(6,000)	-35%
Purchased Professional and Technical Se	2231-300	20,250	100,000	-	100,000	100,000	50,000	(50,000)	-50%
Travel Expense Reimbursement	2231-582	1,467	3,000	9,980	14,257	3,000	3,000	-	0%
Other Purchased Services	2231-500	50,000	-	-	-	-	55,000	55,000	--
Materials and Supplies	2231-610	13,174	10,000	4,325	6,488	10,000	7,000	(3,000)	-30%
Other Supplies	2231-600	5,859	4,000	4,466	6,699	4,000	5,000	1,000	25%
Employee Benefits									
Group Insurance	2231-210	224,005	249,262	97,106	166,468	249,262	172,174	(77,088)	-31%
Medicare Taxes	2231-225	23,420	27,559	11,264	19,309	27,559	20,537	(7,022)	-25%
Louisiana Teachers Retirement	2231-231	433,988	505,571	221,429	379,593	505,571	378,162	(127,409)	-25%
Louisiana School Emp. Retirement	2231-233	-	-	-	-	-	-	-	--
Other Retirement	2231-239	21	-	-	-	-	-	-	--
Educational Reimbursement	2231-240	310,001	300,000	214,306	275,000	300,000	275,000	(25,000)	-8%
Workmen's Compensation	2231-260	6,007	7,181	2,730	4,680	7,181	5,400	(1,781)	-25%
Sick Leave Severance Pay	2231-281	3,510	-	-	-	-	-	-	--
Annual Leave Severance Pay	2231-282	1,121	-	-	-	-	-	-	--
Special Education									
Salaries									
Staff Instructors	2232-112	50,574	43,438	38,003	65,147	43,438	66,060	22,622	52%
Employee Benefits									
Group Insurance	2232-210	42	-	-	-	-	-	-	--
Medicare Taxes	2232-225	712	630	537	921	630	958	328	52%
Louisiana Teachers Retirement	2232-231	12,896	11,555	10,109	17,329	11,555	17,638	6,083	53%
Workmen's Compensation	2232-260	177	164	125	215	164	252	88	54%
Other Special Programs (ESSA, etc.)									
Staff Instructors	2234-112	76,880	102,554	50,028	85,762	102,554	86,962	(15,592)	-15%
Travel Expense Reimbursement	2234-582	-	500	-	-	500	500	-	0%
Employee Benefits									
Group Insurance	2234-210	10,490	8,914	6,057	10,383	8,914	10,739	1,825	20%
Medicare Taxes	2234-225	1,102	1,487	794	1,362	1,487	1,261	(226)	-15%
Louisiana Teachers Retirement	2234-231	19,687	27,280	13,365	22,911	27,280	23,219	(4,061)	-15%
Workmen's Compensation	2234-260	281	387	193	330	387	332	(55)	-14%
Annual Leave Severance Pay	2234-282	3,001	-	-	-	-	-	-	--
Total - Instructional Staff Training Services		2,963,877	3,304,124	1,482,570	2,574,509	3,304,124	2,595,530	(708,594)	-21%
Library/Media Services									
Salaries									
Head Librarian/Librarian - School Site	2252-112	1,719,692	1,750,859	969,844	1,662,590	1,750,859	1,726,278	(24,581)	-1%
Library Aide	2252-115	419,773	420,557	241,732	414,398	420,557	420,199	(358)	0%
Sabbatical Leave	2252-140	-	-	11,000	11,000	-	-	-	--
Other Purchased Services	2252-500	92,301	70,000	-	70,000	70,000	95,000	25,000	36%
Books and Periodicals	2252-640	111,370	128,400	128,400	128,400	128,400	112,000	(16,400)	-13%
Employee Benefits									
Group Insurance	2250-210	383,290	399,981	227,614	390,196	399,981	411,316	11,335	3%
Medicare Taxes	2250-225	26,437	31,486	15,351	26,315	31,486	31,124	(362)	-1%
Louisiana Teachers Retirement	2250-231	529,014	577,596	313,038	536,637	577,596	573,110	(4,486)	-1%
Workmen's Compensation	2250-260	7,495	8,204	4,034	6,916	8,204	8,184	(20)	0%
Sick Leave Severance Pay	2250-281	2,063	-	-	-	-	-	-	--
Total - Library/Media Services		3,291,435	3,387,083	1,911,013	3,246,452	3,387,083	3,377,211	(9,872)	0%
Total Instructional Staff Services		10,458,373	10,792,524	6,316,405	10,305,883	10,792,524	10,606,480	(186,044)	-2%

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	2017 - 2018				2018 - 2019 Budget	Change 2018 to 2019 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	\$ 71,200	\$ 106,800	\$ 106,800	\$ 106,800	\$ -	0%		
Purchased Professional and Technical Services											
Assessor's Fees	2310-311	34,000	-	-	-	-	-	-	--		
Pension Accumulation Fund	2310-313	1,799,197	1,915,411	1,871,094	1,871,094	1,915,411	1,967,500	52,089	3%		
Sales Tax Collection Fees	2310-314	553,323	568,821	381,045	571,567	568,821	580,141	11,320	2%		
Election Fees	2310-316	146	6,000	-	-	6,000	6,000	-	0%		
Legal Services	2310-332	169,114	140,000	116,095	174,143	140,000	175,000	35,000	25%		
Audit Services	2310-333	140,910	160,000	180,460	188,500	160,000	190,000	30,000	19%		
Other	2310-300	24,000	7,000	4,000	7,000	7,000	9,000	2,000	29%		
Insurance											
Liability Insurance	2310-521	612,538	557,418	448,809	673,213	557,418	600,194	42,776	8%		
Errors and Omissions	2310-524	20,902	20,377	11,424	17,136	20,377	17,987	(2,390)	-12%		
Faithful Performance	2310-525	2,401	2,348	1,693	2,348	2,348	2,348	(0)	0%		
Communications (phone/internet/post)	2310-530	154	-	10,108	20,000	-	20,000	20,000	--		
Advertising/Public Notices/Board Minutes	2310-540	8,217	8,500	2,585	3,878	8,500	8,500	-	0%		
Travel											
Travel Expense Reimbursement	2310-582	30,884	40,000	8,935	40,000	40,000	40,000	-	0%		
Other Purchased Services	2310-500	2,588	-	-	-	-	-	-	--		
Technology-related Supplies	2310-615	-	-	26,755	32,000	-	-	-	--		
Materials and Supplies	2310-610	2,494	2,000	309	463	2,000	2,000	-	--		
Other Supplies	2310-600	2,184	3,000	27	40	3,000	3,000	-	0%		
Dues and Fees	2310-810	66,371	75,000	17,452	75,000	75,000	75,000	-	0%		
Miscellaneous	2310-800	266	500	243	500	500	500	-	0%		
Employee Benefits											
Group Insurance	2310-210	62,097	64,269	41,195	61,793	64,269	63,029	(1,240)	-2%		
FICA	2310-220	5,043	6,622	3,566	5,350	6,622	6,622	(0)	--		
Medicare Taxes	2310-225	1,626	1,549	834	1,251	1,549	1,549	(0)	0%		
Louisiana Teachers Retirement	2310-231	(3,871)	-	-	-	-	-	-	--		
Workmen's Compensation	2310-260	465	403	235	352	403	407	4	1%		
Total - Board of Education Services		3,641,848	3,686,018	3,198,063	3,852,428	3,686,018	3,875,576	189,558	5%		
Executive Administrative Services											
Salaries											
Superintendent	2321-111	190,412	190,550	127,033	190,550	190,550	196,267	5,717	3%		
Clerical/Secretarial - Superintendent	2321-114	78,316	76,174	54,320	81,480	76,174	78,056	1,882	2%		
Assistant Superintendents	2324-111	115,349	104,160	70,305	104,160	104,160	104,729	569	1%		
Clerical/Secretarial - Asst. Supt.	2324-114	-	-	20,361	30,542	-	30,542	30,542	--		
Other Salaries	2320-100	-	77,000	-	-	77,000	-	(77,000)	-100%		
Purchased Professional and Tech. Services	2320-300	7,550	8,000	-	8,000	8,000	8,000	-	0%		
Rental of Equipment (Copier)	2320-442	901	26,704	-	26,704	26,704	26,704	-	0%		
Communications (phone/internet/postage)	2320-530	1,250	-	1,000	1,000	-	1,000	1,000	--		
Travel											
Mileage Allowance	2320-581	12,369	16,800	11,200	16,800	16,800	16,800	-	0%		
Travel Expense Reimbursement	2320-582	24,994	20,000	18,082	20,000	20,000	25,000	5,000	25%		
Other Purchased Services	2320-500	-	5,000	57	5,000	5,000	-	(5,000)	-100%		
Technology-Related Supplies	2320-615	-	1,500	-	1,500	1,500	1,500	-	0%		
Materials and Supplies	2320-610	30,899	20,000	25,688	38,532	20,000	20,000	-	0%		
Other Supplies	2320-600	12,274	10,000	5,353	8,030	10,000	8,000	(2,000)	-20%		
Miscellaneous	2320-800	3,378	1,000	2,804	4,206	1,000	4,000	3,000	300%		
Employee Benefits											
Group Insurance	2320-210	35,114	42,248	24,012	36,018	42,248	36,997	(5,251)	-12%		
FICA	2320-220	0	-	-	-	-	-	-	--		
Medicare Taxes	2320-225	6,206	6,494	4,152	6,228	6,494	5,939	(555)	-9%		
Louisiana Teachers Retirement	2320-231	57,107	68,451	29,030	43,545	68,451	56,958	(11,493)	-17%		
Workmen's Compensation	2320-260	1,546	1,692	979	1,469	1,692	1,562	(130)	-8%		
Health Benefits (Retirees)	2320-270	29,660	31,920	20,307	30,460	31,920	31,069	(851)	-3%		
Annual Leave Severance Pay	2320-282	4,559	-	-	-	-	-	-	--		
Other Employee Benefits	2320-290	40,825	50,686	33,791	50,686	50,686	52,403	1,717	3%		
Total - Executive Administration Services		652,711	758,379	448,474	704,910	758,379	705,526	(52,853)	-7%		
Total General Administration		4,294,559	4,444,397	3,646,537	4,557,338	4,444,397	4,581,102	136,705	3%		

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	2017 - 2018				2018 - 2019 Budget	Change 2018 to 2019 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
School Administration										
Salaries										
Principals	2410-111	\$ 2,435,999	\$ 2,370,567	\$ 1,638,047	\$ 2,457,071	\$ 2,370,567	\$ 2,531,312	\$ 160,745	7%	
Assistant Principals	2420-111	2,934,690	3,295,481	1,676,778	2,874,477	3,295,481	2,914,720	(380,761)	-12%	
Other School Administrators	2400-111	65,225	79,116	53,360	80,041	79,116	81,161	2,045	3%	
Clerical/Secretarial	2400-114	2,052,408	2,073,851	1,150,833	1,972,857	2,073,851	2,000,477	(73,374)	-4%	
Substitute/Temporary Employees	2400-120	111,577	126,734	65,985	113,117	126,734	114,700	(12,034)	-9%	
Purchased Professional and Technical Services	2400-300	61,186	65,000	53,909	65,000	65,000	65,000	-	0%	
Communications (phone, internet, postage)	2400-530	65,570	78,675	74,686	78,675	78,675	85,000	6,325	8%	
Travel Expense Reimbursement	2400-582	21,711	87,000	33,000	87,000	87,000	87,000	-	0%	
Other Purchased Services	2400-500	90	10,000	-	-	10,000	-	(10,000)	-100%	
Technology-related Supplies	2400-615	64,014	95,000	4,325	6,488	95,000	30,000	(65,000)	-68%	
Materials and Supplies	2400-610	3,063,997	20,000	27,093	40,639	3,140,639	3,089,128	(51,511)	-2%	
Other Supplies	2400-600	78,704	1,500	91,685	137,528	1,500	50,000	48,500	3233%	
Dues and Fees (Southern Association, etc.)	2400-810	23,100	25,200	25,200	25,200	25,200	25,200	-	0%	
Miscellaneous Expenditures	2400-800	207	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	2400-210	1,377,730	1,514,969	833,172	1,428,294	1,514,969	1,484,998	(29,971)	-2%	
FICA	2400-220	7,701	7,858	3,731	6,396	7,858	7,111	(747)	-10%	
Medicare Taxes	2400-225	99,878	115,213	60,546	103,793	115,213	110,814	(4,399)	-4%	
Louisiana Teachers Retirement	2400-231	1,819,619	2,071,358	1,152,318	1,975,403	2,071,358	2,000,388	(70,970)	-3%	
Other Retirement	2400-239	8,736	8,500	5,447	9,338	8,500	9,500	1,000	12%	
Workmen's Compensation	2400-260	39,607	30,019	13,465	23,082	30,019	29,139	(880)	-3%	
Health Benefits (Retirees)	2400-270	697,374	750,513	477,453	716,179	750,513	730,503	(20,010)	-3%	
Sick Leave Severance Pay	2400-281	29,392	32,000	6,477	11,103	32,000	32,000	-	0%	
Annual Leave Severance Pay	2400-282	-	10,000	12,245	15,000	10,000	10,000	-	0%	
Total School Administration		15,058,513	12,868,554	7,459,757	12,226,681	15,989,193	15,488,152	(501,041)	-3%	
Business Services										
Fiscal Services										
Salaries										
Business Official	2510-111	93,636	93,346	62,231	93,346	93,346	93,915	569	1%	
Clerical/Secretarial	2510-114	143,396	150,559	91,580	137,370	150,559	139,293	(11,266)	-7%	
Accountant/Auditor	2510-118	372,806	455,888	267,622	401,433	455,888	425,553	(30,335)	-7%	
Other	2510-100	926	-	-	-	-	-	-	--	
Technical Services (Bank Charges)	2510-340	123,783	255,000	64,274	96,412	255,000	125,000	(130,000)	-51%	
Purchased Professional and Tech. Services	2510-300	16,369	25,000	4,379	6,569	25,000	18,000	(7,000)	-28%	
Repairs and Maintenance Services	2510-430	17,132	20,000	14,940	22,411	20,000	20,000	-	0%	
Rental of Equipment (Copier)	2510-442	9,793	9,030	6,309	9,463	9,030	10,000	970	11%	
Communications (phone/internet/postage)	2510-530	202,338	235,000	162,695	244,043	235,000	235,000	-	0%	
Advertising and Public Notices	2510-540	2,898	4,000	175	1,000	4,000	3,000	(1,000)	-25%	
Travel Expense Reimbursement	2510-582	25,217	21,000	13,638	21,000	21,000	21,000	-	0%	
Other Purchased Services	2510-500	208	-	2,550	-	-	-	-	--	
Technology-related Supplies	2510-615	9,903	25,000	1,425	5,000	25,000	7,500	(17,500)	-70%	
Materials and Supplies	2510-610	12,882	12,000	13,547	20,321	12,000	15,000	3,000	25%	
Other Supplies	2510-600	1,198	1,500	2,536	3,805	1,500	1,500	-	0%	
Miscellaneous Expenditures	2510-800	1,285	1,000	1,430	1,430	1,000	1,700	700	70%	
Employee Benefits										
Group Insurance	2510-210	95,674	112,755	56,808	85,212	112,755	90,575	(22,180)	-20%	
FICA	2510-220	57	-	-	-	-	-	-	--	
Medicare Taxes	2510-225	8,297	10,147	5,969	8,954	10,147	9,552	(595)	-6%	
Louisiana Teachers Retirement	2510-231	148,823	186,145	100,340	150,510	186,145	147,889	(38,256)	-21%	
Other Retirement	2510-239	-	-	17,075	25,613	-	28,000	28,000	--	
Unemployment Compensation	2510-250	-	-	105	158	-	-	-	--	
Workmen's Compensation	2510-260	2,157	2,644	1,439	2,159	2,644	2,512	(132)	-5%	
Health Benefits (Retirees)	2510-270	92,770	99,839	63,514	95,271	99,839	97,177	(2,662)	-3%	
Sick Leave Severance Pay	2510-281	-	-	13,097	13,097	-	-	-	--	
Annual Leave Severance Pay	2510-282	3,431	-	-	5,357	-	5,000	5,000	--	
Total - Fiscal Services		1,384,979	1,719,853	967,680	1,449,932	1,719,853	1,497,165	(222,688)	-13%	
(Continued)										

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2018 - 2019**

			2017 - 2018						Change 2018 to 2019 Budget	
	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget		Amount	%
Purchasing Services										
Salaries										
	Purchasing Agent	2520-111	\$ 88,514	\$ 92,775	\$ 61,851	\$ 92,776	\$ 92,775	\$ 93,346	\$ 571	1%
	Clerical/Secretarial	2520-114	25,667	26,117	16,759	25,138	26,117	25,490	(627)	-2%
	Other	2520-100	71,621	70,880	46,831	70,246	70,880	71,229	349	0%
	Purchased Professional and Technical Serv.	2520-300	25	-	-	-	-	-	-	--
	Rental of Equipment (Copier)	2520-442	4,261	4,256	2,813	4,256	4,256	4,256	-	0%
	Communications (phone/internet/postage)	2520-530	152	-	-	-	-	-	-	--
	Advertising and Public Notices	2520-540	2,332	2,000	2,340	3,510	2,000	2,500	500	25%
	Travel Expense Reimbursement	2520-582	1,674	2,000	1,235	1,852	2,000	2,000	-	0%
	Other Purchased Services	2520-500	-	250	-	-	250	-	(250)	-100%
	Technology-related Supplies	2520-615	-	500	456	500	500	500	-	0%
	Materials and Supplies	2520-610	154,435	15,000	2,580	15,000	15,000	12,000	(3,000)	-20%
	Other Supplies	2520-600	117	-	120	300	-	-	-	--
Employee Benefits										
	Group Insurance	2520-210	32,278	34,169	21,709	32,563	34,169	33,551	(618)	-2%
	Medicare Taxes	2520-225	2,529	2,752	1,701	2,552	2,752	2,756	4	0%
	Louisiana Teachers Retirement	2520-231	24,809	50,480	16,915	25,372	50,480	50,747	267	1%
	Workmen's Compensation	2520-260	650	717	414	621	717	725	8	1%
Total - Purchasing Services			409,063	301,896	175,723	274,686	301,896	299,100	(2,796)	-1%
Warehousing and Distributing Services										
Salaries										
	Supervisor	2530-111	54,687	54,581	30,691	46,037	54,581	45,870	(8,711)	-16%
	Clerical/Secretarial	2530-114	30,430	29,984	37,385	30,351	29,984	30,351	367	1%
	Other	2530-100	113,144	118,959	45,251	67,877	118,959	68,827	(50,132)	-42%
	Purchased Professional and Tech. Services	2530-300	-	-	19,328	28,991	-	36,452	36,452	--
	Repairs and Maintenance Services	2530-430	2,182	2,000	420	2,000	2,000	2,000	-	0%
	Rental of Equipment and Vehicles	2530-442	803	5,000	-	5,000	5,000	2,000	(3,000)	-60%
	Travel Expense Reimbursement	2530-582	66	-	-	-	-	-	-	--
	Materials and Supplies	2530-610	7,608	50,000	5,436	8,154	50,000	50,000	-	0%
	Other Supplies (Fuel)	2530-600	11,949	110,000	9,391	14,087	110,000	110,000	-	0%
	Property/Equipment	2530-730	-	-	29,059	29,059	-	-	-	--
Employee Benefits										
	Group Insurance	2530-210	58,915	62,716	32,968	49,453	62,716	50,716	(12,000)	-19%
	FICA	2530-220	-	-	17	25	-	-	-	--
	Medicare Taxes	2530-225	2,636	2,951	1,575	2,362	2,951	2,103	(848)	-29%
	Louisiana Teachers Retirement	2530-231	7,760	22,494	9,944	14,916	22,494	20,351	(2,143)	-10%
	Louisiana School Employees Retirement	2530-233	46,214	32,833	20,364	30,546	32,833	19,272	(13,561)	-41%
	Workers Compensation	2530-260	6,423	5,367	3,063	4,594	5,367	3,881	(1,486)	-28%
	Annual Leave Severance Pay	2530-282	-	-	4,306	4,306	-	-	-	--
Total - Warehousing and Distributing Services			342,818	496,885	249,198	337,759	496,885	441,823	(55,062)	-11%
Printing, Publishing and Duplicating Services										
	Purchased Professional and Technical Services	2540-300	144,999	100,000	90,289	135,434	100,000	137,000	37,000	37%
	Rental of Equipment (Copiers)	2540-442	116,014	259,637	75,569	113,353	259,637	125,000	(134,637)	-52%
	Printing and Binding	2540-550	5,797	10,000	685	1,028	10,000	5,000	(5,000)	-50%
	Materials and Supplies	2540-610	16,884	40,000	6,112	9,168	40,000	15,000	(25,000)	-63%
Total - Printing, Publishing and Duplicating			283,694	409,637	172,655	258,982	409,637	282,000	(127,637)	-31%
Total Business Services			2,420,554	2,928,271	1,565,256	2,321,358	2,928,271	2,520,088	(408,183)	-14%

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	2017 - 2018				2018 - 2019 Budget	Change 2018 to 2019 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Operation and Maintenance of Plant Services										
Salaries										
Supervisors	2610-111	\$ 527,644	\$ 527,086	\$ 352,334	\$ 528,501	\$ 527,086	\$ 535,900	\$ 8,814	2%	
Clerical/Secretarial	2610-114	25,578	32,864	21,909	32,864	32,864	33,324	460	1%	
Custodians / Building Maintenance	2620-116	3,231,460	3,128,655	2,232,187	3,348,280	3,128,655	3,395,156	266,501	9%	
School Safety/Security Staff/Crossing Guards	2660-100	718	1,000	-	-	1,000	1,000	-	0%	
Skilled Craftsmen	2690-117	1,003,222	987,584	671,768	1,007,652	987,584	1,021,759	34,175	3%	
Substitute/Temporary Employees	2690-120	45,480	39,584	18,236	27,355	39,584	40,000	416	1%	
Other	2690-100	72,613	72,894	49,789	74,683	72,894	75,728	2,834	4%	
Operation and Maintenance of Buildings										
Purchased Professional/Technical Services	2620-300	448,110	500,000	168,062	252,093	500,000	450,000	(50,000)	-10%	
Purchased Property Services										
Water/Sewer	2620-411	286,867	295,000	227,677	341,515	295,000	300,000	5,000	2%	
Disposal Services	2620-421	205,954	175,000	155,070	232,604	175,000	225,000	50,000	29%	
Custodial Services	2620-423	443,310	400,000	310,265	465,398	400,000	450,000	50,000	13%	
Repairs and Maintenance Services	2620-430	3,771,649	3,482,958	2,735,164	4,102,746	3,482,958	3,800,000	317,042	9%	
Rental/Leasing Land and Buildings	2620-441	1,140,297	1,011,258	767,858	1,151,788	1,011,258	1,151,788	140,530	14%	
Rental of Equipment and Vehicles	2620-442	382,106	347,000	328,417	492,626	347,000	350,000	3,000	1%	
Other	2620-400	4,718	3,949	1,290	1,935	3,949	5,000	1,051	27%	
Other Purchased Services										
Property Insurance	2620-522	1,439,970	1,530,756	1,072,856	1,609,284	1,530,756	1,558,311	27,555	2%	
Communications	2620-530	444,404	960,000	336,943	505,414	960,000	505,414	(454,586)	-47%	
Travel Expense Reimbursement	2620-582	13,854	20,000	10,836	16,254	20,000	20,000	-	0%	
Other Purchased Services	2620-500	116,527	110,000	95,208	142,812	110,000	140,000	30,000	27%	
Supplies										
Materials and Supplies	2620-610	2,397,021	2,700,000	1,291,021	1,936,532	2,700,000	2,700,000	-	0%	
Technology-related Supplies	2620-615	29	-	-	-	-	-	-	--	
Natural Gas	2620-621	280,219	280,000	260,570	390,855	280,000	390,000	110,000	39%	
Electricity	2620-622	3,164,659	3,300,000	2,369,333	3,553,999	3,300,000	3,550,000	250,000	8%	
Other Supplies	2620-600	3,177	20,000	2,636	3,954	20,000	10,000	(10,000)	-50%	
Miscellaneous	2620-800	217	500	130	500	500	500	-	0%	
Care and Upkeep of Grounds										
Lawn Care	2630-424	425,583	400,000	352,107	528,160	400,000	500,000	100,000	25%	
Other Purchased Property Services	2630-400	5,183	9,000	9,837	14,756	9,000	10,000	1,000	11%	
Supplies	2630-600	272,293	250,000	238,127	357,190	250,000	250,000	-	0%	
Equipment	2630-730	18,298	-	7,240	20,000	-	25,000	25,000	--	
Care and Upkeep of Equipment										
Repairs and Maintenance Services	2640-430	29,009	5,000	16,248	24,371	5,000	25,000	20,000	400%	
Rental of Equipment and Vehicles	2640-442	8,824	5,000	16,303	24,455	5,000	25,000	20,000	400%	
Vehicle Operation and Maintenance										
Repairs and Maintenance Services	2650-430	4,269	1,500	7,603	11,405	1,500	10,000	8,500	567%	
Fuel	2650-626	42,321	85,000	32,585	48,878	85,000	50,000	(35,000)	-41%	
Supplies	2650-600	-	-	298	1,000	-	500	500	--	
Equipment	2650-730	38,364	-	-	-	-	-	-	--	
Safety and Security										
Purchased Professional/Technical Service	2660-300	175,898	300,000	84,681	127,021	300,000	300,000	-	0%	
Other Purchased Property Services	2660-400	380,301	450,000	353,404	530,106	450,000	530,000	80,000	18%	
Other Purchased Services	2660-500	13,260	-	-	-	-	-	-	--	
Supplies	2660-600	688	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	2690-210	1,173,345	1,198,575	787,757	1,181,636	1,198,575	1,225,327	26,752	2%	
FICA	2690-220	5,467	2,454	2,450	3,675	2,454	2,480	26	1%	
Medicare Taxes	2690-225	66,205	69,450	45,325	67,988	69,450	73,992	4,542	7%	
Louisiana Teachers Retirement	2690-231	7,958	8,742	6,432	9,648	8,742	8,898	156	2%	
Louisiana School Employees Retirement	2690-233	1,247,081	1,286,282	936,796	1,405,194	1,286,282	1,393,705	107,423	8%	
Other Retirement	2690-239	15,345	16,000	8,935	13,403	16,000	15,000	(1,000)	-6%	
Unemployment Compensation	2690-250	-	2,000	1,482	2,223	2,000	2,000	-	0%	
Workmen's Compensation	2690-260	153,186	156,614	72,653	108,979	156,614	173,783	17,169	11%	
Health Benefits (Retirees)	2690-270	527,616	567,819	361,229	541,843	567,819	552,680	(15,139)	-3%	
Sick Leave Severance Pay	2690-281	28,515	25,000	19,350	29,024	25,000	25,000	-	0%	
Annual Leave Severance Pay	2690-282	13,412	15,000	3,375	5,063	15,000	10,000	(5,000)	-33%	
Total Operation and Maintenance of Plant Services		24,102,225	24,779,524	16,843,776	25,275,663	24,779,524	25,917,245	1,137,721	5%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2018 - 2019**

			2017 - 2018					2018 - 2019		Change 2018 to 2019 Budget	
	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	Budget		Amount	%	
Student Transportation Services											
Supervision of Student Transportation											
Salaries											
Supervisors	2710-111	\$ 135,244	\$ 137,101	\$ 90,539	\$135,809	\$ 137,101	\$ 137,710	\$ 609	0%		
Clerical/Secretarial	2710-114	63,517	61,566	34,633	51,949	61,566	52,676	(8,890)	-14%		
Other	2710-100	50,629	50,466	33,539	50,309	50,466	51,013	547	1%		
Purchased Professional/Technical Services	2710-300	15,196	15,000	1,820	2,730	15,000	10,000	(5,000)	-33%		
Travel Reimbursement Expenses	2710-582	2,486	2,000	2,492	3,737	2,000	2,500	500	25%		
Other Purchased Services	2710-500	23,450	25,000	30,353	34,130	25,000	32,000	7,000	28%		
Technology-related Supplies	2710-615	-	1,000	-	1,000	1,000	2,000	1,000	100%		
Materials and Supplies	2710-610	1,816	5,000	4,059	6,089	5,000	5,000	-	0%		
Other Supplies	2710-600	8,041	5,000	1,850	2,776	5,000	5,000	-	0%		
Employee Benefits											
Group Insurance	2710-210	49,202	51,161	34,522	51,783	51,161	53,558	2,397	5%		
Medicare Taxes	2710-225	2,073	3,612	1,199	1,798	3,612	3,500	(112)	-3%		
Louisiana Teachers Retirement	2710-231	51,678	52,845	33,980	50,971	52,845	50,833	(2,012)	-4%		
Louisiana School Employees Retirement	2710-233	12,757	13,929	8,546	12,820	13,929	14,284	355	3%		
Workmen's Compensation	2710-260	2,176	941	1,227	1,840	941	920	(21)	-2%		
Annual Leave Severance Pay	2710-282	2,528	-	-	-	-	-	-	--		
Total - Supervision of Student Transportation		420,794	424,621	278,760	407,741	424,621	420,996	(3,625)	-1%		
Regular Transportation Services											
Salaries											
Aide/Attendant/Monitor	2720-115	-	-	14,824	-	-	-	-	--		
Bus Driver	2720-116	3,984,618	3,953,624	2,182,451	3,741,345	3,953,624	3,948,000	(5,624)	0%		
Bus Mechanics	2720-117	171,990	170,910	113,081	169,621	170,910	171,996	1,086	1%		
Substitute Drivers	2720-124	524,788	456,788	165,806	236,866	456,788	250,000	(206,788)	-45%		
Purchased Professional & Technical Services	2720-300	2,878	500	3,000	4,286	500	3,000	2,500	500%		
Repairs and Maintenance Services	2720-430	713,093	350,000	350,237	525,356	350,000	350,000	-	0%		
Rental of Equipment and Vehicles	2720-442	152,984	155,000	207,092	310,638	155,000	155,000	-	0%		
Payments in Lieu of Transportation	2720-513	3,998	3,000	1,979	2,828	3,000	3,000	-	0%		
Fleet Insurance	2720-523	614,491	622,918	432,461	648,692	622,918	607,909	(15,009)	-2%		
Technology-Related Supplies	2720-615	313	88,000	-	30,000	88,000	6,000	(82,000)	-93%		
Materials and Supplies	2720-610	515,941	350,000	309,306	463,959	350,000	350,000	-	0%		
Fuel	2720-626	688,327	700,000	495,697	708,139	700,000	700,000	-	0%		
Other Supplies	2720-600	-	-	1,601	2,000	-	2,000	2,000	--		
Property/Equipment	2720-730	2,471,259	-	-	-	-	360,000	360,000	--		
Miscellaneous	2720-800	14,085	599	-	599	599	599	-	0%		
Employee Benefits											
Group Insurance	2720-210	1,580,888	1,637,282	851,772	1,460,180	1,637,282	1,569,157	(68,125)	-4%		
FICA	2720-220	12,777	28,321	7,954	13,635	28,321	15,500	(12,821)	-45%		
Medicare Taxes	2720-225	59,927	66,429	31,813	54,537	66,429	63,365	(3,064)	-5%		
Louisiana Teachers Retirement	2720-231	27,528	25,000	17,929	30,736	25,000	25,000	-	0%		
Louisiana School Employees Retirement	2720-233	1,131,315	1,138,371	598,856	1,026,610	1,138,371	1,153,599	15,228	1%		
Unemployment Compensation	2720-250	-	-	436	747	-	-	-	--		
Workmen's Compensation	2720-260	199,308	192,758	98,860	169,475	192,758	224,897	32,139	17%		
Health Benefits (Retirees)	2720-270	394,873	424,962	270,348	405,521	424,962	413,632	(11,330)	-3%		
Sick Leave Severance Pay	2720-281	49,443	15,000	24,629	42,222	15,000	25,000	10,000	67%		
Total - Regular Transportation		13,314,822	10,379,462	6,180,133	10,047,991	10,379,462	10,397,653	18,191	0%		
Special Needs Transportation Services											
Salaries											
Bus Aides	2730-115	430,906	430,607	274,536	496,046	430,607	502,991	72,384	17%		
Bus Drivers	2730-116	278,254	524,758	298,173	524,758	524,758	532,105	7,347	1%		
Substitute Drivers	2730-124	12,919	10,000	2,906	4,982	10,000	10,000	-	0%		
Repairs and Maintenance	2730-430	603	45,500	80	45,500	45,500	45,500	-	0%		
Fuel	2730-626	88,921	70,000	69,969	99,956	70,000	100,000	30,000	43%		
All Other Equipment (Inc. Veh/Buses)	2730-730	831,580	-	-	-	-	-	-	--		
Employee Benefits											
Group Insurance	2730-210	205,695	237,712	181,534	311,201	237,712	321,869	84,157	35%		
FICA	2730-220	2,542	620	3,016	5,169	620	620	-	0%		
Medicare Taxes	2730-225	9,286	13,998	7,648	13,111	13,998	15,154	1,156	8%		
Louisiana Teachers Retirement	2730-231	5,929	6,000	3,354	5,750	6,000	6,000	-	0%		
Louisiana School Employees Retirement	2730-233	179,984	254,127	137,764	236,166	254,127	276,370	22,243	9%		
Unemployment Compensation	2730-250	-	500	0	1	500	500	-	0%		
Workmen's Compensation	2730-260	37,537	40,961	22,251	38,145	40,961	54,521	13,560	33%		
Sick Leave Severance Pay	2730-281	-	5,000	8,023	13,754	5,000	5,000	-	0%		
Total - Special Needs Transportation		2,084,156	1,639,783	1,009,255	1,794,540	1,639,783	1,870,630	230,847	14%		
Total Student Transportation Services		15,819,771	12,443,866	7,468,148	12,250,272	12,443,866	12,689,279	245,413	2%		

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2018 - 2019**

			2017 - 2018					Change 2018 to 2019 Budget	
	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget	Amount	%
Central Services									
Information Services									
Salaries									
Other	2820-100	\$ 73,081	\$ 73,232	\$ 48,147	\$ 72,221	\$ 73,232	\$ 137,083	\$ 63,851	87%
Purchased Professional/Technical Services	2820-300	68,332	69,187	42,851	64,277	69,187	69,187	-	0%
Advertising and Public Notices	2820-540	38	5,000	593	1,000	5,000	1,000	(4,000)	-80%
Travel Expense Reimbursement	2820-582	1,949	2,500	2,734	4,101	2,500	2,500	-	0%
Materials and Supplies	2820-610	5,268	6,500	608	1,500	6,500	1,500	(5,000)	-77%
Other Supplies	2820-600	1,682	-	-	-	-	-	-	--
Employee Benefits									
Group Insurance	2820-210	10,289	10,685	6,917	10,376	10,685	20,089	9,404	88%
Medicare Taxes	2820-225	996	1,062	659	988	1,062	1,988	926	87%
Louisiana Teachers Retirement	2820-231	18,636	19,480	12,807	19,211	19,480	36,601	17,121	88%
Workmen's Compensation	2820-260	256	277	160	241	277	523	246	89%
Total - Information Services		180,526	187,923	115,476	173,914	187,923	270,470	82,547	44%
Personnel (Human Resources) Services									
Salaries									
Directors	2831-111	188,297	189,188	125,182	187,773	189,188	190,401	1,213	1%
Other Personnel Services Supervisors	2830-111	-	-	12,545	37,634	-	81,393	81,393	--
Clerical/Secretarial	2830-114	181,551	183,615	110,723	166,084	183,615	168,409	(15,206)	-8%
Degreed Professional	2830-118	188,537	188,560	122,785	184,177	188,560	186,755	(1,805)	-1%
Purchased Professional/Technical Services									
Fingerprinting and Background Check	2830-339	57,159	50,000	34,060	51,090	50,000	50,000	-	0%
Other Purchased Professional & Tech. Sv	2830-300	83,795	95,000	64,475	96,712	95,000	97,000	2,000	2%
Other Purchased Property Services (Copier)	2830-400	121,515	112,050	75,667	113,500	112,050	113,500	1,450	1%
Advertising and Public Notices	2830-540	4,750	1,000	662	1,000	1,000	1,000	-	0%
Travel Expense Reimbursement	2830-582	25,850	17,000	16,242	24,362	17,000	21,000	4,000	24%
Other Purchased Services	2830-500	63,176	60,000	29,763	44,645	60,000	60,000	-	0%
Technology-related Supplies	2830-615	-	1,000	-	1,000	1,000	1,000	-	0%
Materials and Supplies	2830-610	16,852	22,000	11,632	17,448	22,000	17,000	(5,000)	-23%
Other Supplies	2830-600	1,461	-	1,153	2,000	-	-	-	--
Miscellaneous	2830-800	2,813	1,000	890	1,000	1,000	1,000	-	0%
Employee Benefits									
Group Insurance	2830-210	94,684	96,173	63,986	95,978	96,173	106,620	10,447	11%
Medicare Taxes	2830-225	7,754	8,140	4,927	7,391	8,140	9,091	951	12%
Louisiana Teachers Retirement	2830-231	139,575	149,323	96,041	144,062	149,323	167,398	18,075	12%
Other Retirement	2830-239	5,376	5,000	3,884	5,826	5,000	6,000	1,000	20%
Unemployment Compensation	2830-250	(14)	-	45	45	-	-	-	--
Workmen's Compensation	2830-260	2,034	2,121	1,225	1,838	2,121	2,390	269	13%
Annual Leave Severance Pay	2830-282	307	2,000	-	-	2,000	2,000	-	0%
Total - Personnel (Human Resources) Services		1,185,472	1,183,170	775,885	1,183,565	1,183,170	1,281,959	98,789	8%

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	2017 - 2018					2018 - 2019 Budget	Change 2018 to 2019 Budget	
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	Amount		%	
Administrative Technical (Data Proc.) Services										
Salaries										
Supervisors	2840-111	\$ 95,913	\$ 96,384	\$ 63,748	\$ 95,622	\$ 96,384	\$ 277,960	\$ 181,576	188%	
System Analysts	2842-118	350,019	339,730	268,646	402,969	339,730	408,610	68,880	20%	
Application Programmers	2843-118	73,621	73,780	48,507	72,761	73,780	71,139	(2,641)	-4%	
Computer Operators	2844-118	93,493	99,607	53,207	79,811	99,607	80,928	(18,679)	-19%	
Clerical/Secretarial	2840-114	19,110	23,625	16,823	53,398	23,625	54,146	30,521	129%	
Other	2840-100	461,917	457,907	299,929	449,893	457,907	384,511	(73,396)	-16%	
Purchased Professional and Tech. Services	2840-340	765,773	800,000	441,580	662,370	800,000	800,000	-	0%	
Repairs and Maintenance Services	2840-430	-	10,000	87,917	131,875	10,000	131,875	121,875	1219%	
Rental of Equipment	2840-442	4,017	17,747	2,552	3,827.37	17,747	4,000	(13,747)	-77%	
Communications	2840-530	998,285	110,000	48,251	110,000	110,000	500,000	390,000	355%	
Travel Expense Reimbursement	2840-582	25,166	32,000	16,963	25,444	32,000	25,000	(7,000)	-22%	
Other Purchased Services	2840-500	35,150	215,000	20,998	31,497.60	215,000	32,000	(183,000)	-85%	
Technology-related Supplies	2840-615	362,378	550,000	129,535	194,302	550,000	400,000	(150,000)	-27%	
Materials and Supplies	2840-610	16,779	10,000	5,861	8,791	10,000	10,000	-	0%	
Other Supplies	2840-600	7,714	5,000	5,649	8,473	5,000	8,500	3,500	70%	
Property/Equipment										
Technology-related Hardware	2840-734	771,035	250,000	349,284	523,926	250,000	500,000	250,000	100%	
Technology Software	2840-735	-	-	30,274	45,410	-	-	-	--	
Miscellaneous	2840-800	1,300	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	2840-210	151,273	159,925	106,930	160,395	159,925	181,012	21,087	13%	
FICA	2840-220	8,051	10,000	4,012	6,018	10,000	10,000	-	0%	
Medicare Taxes	2840-225	15,130	15,820	10,201	15,302	15,820	18,521	2,701	17%	
Louisiana Teachers Retirement	2840-231	241,696	290,213	170,517	255,776	290,213	341,038	50,825	18%	
Unemployment Compensation	2840-250	-	1,500	-	-	1,500	1,500	-	0%	
Workmen's Compensation	2840-260	3,835	4,122	2,447	3,670	4,122	4,870	748	18%	
Health Benefits (Retirees)	2840-270	92,696	99,760	63,464	95,196	99,760	97,100	(2,660)	-3%	
Annual Leave Severance Pay	2840-282	2,255	-	10,120	10,120	-	-	-	--	
Total - Administrative Technical Services		4,596,607	3,672,120	2,257,414	3,446,847	3,672,120	4,342,709	670,589	18%	
Total Central Services		5,962,605	5,043,213	3,148,775	4,804,326	5,043,213	5,895,138	851,925	17%	
TOTAL SUPPORT SERVICE EXPENDITURES		90,486,162	86,294,894	53,960,890	84,380,863	89,415,533	90,596,763	1,181,230	1%	
FOOD SERVICE OPERATIONS										
Salaries										
Service Workers	3100-116	1,647	-	3,047	4,570	4,570	-	(4,570)	-100%	
Purchased Professional/Technical Services	3100-300	-	-	70,590	105,884	105,884	-	(105,884)	-100%	
Purchased Property Services										
Repairs and Maintenance Services	3100-430	-	-	33,150	49,724	49,724	-	(49,724)	-100%	
Renting Land and Buildings	3100-441	-	-	24,096	36,144	36,144	-	(36,144)	-100%	
Rental of Equipment and Vehicles	3100-442	-	-	2,169	3,253	3,253	-	(3,253)	-100%	
Other Purchased Services	3100-500	-	-	31,797	47,696	47,696	-	(47,696)	-100%	
Supplies										
Materials and Supplies	3100-610	-	-	10,633	15,949	15,949	-	(15,949)	-100%	
Purchased Food	3100-631	-	-	4,830	7,245	7,245	-	(7,245)	-100%	
Other Supplies	3100-600	-	-	75,967	113,951	113,951	-	(113,951)	-100%	
Employee Benefits										
Medicare Taxes	3100-225	-	-	44	66	66	-	(66)	-100%	
Louisiana Teachers Retirement	3100-231	-	-	810	1,216	1,216	-	(1,216)	-100%	
Workmen's Compensation	3100-260	-	-	79	119	119	-	(119)	-100%	
TOTAL FOOD SERVICE OPERATIONS		1,647	-	257,212	385,817	385,817	-	(385,817)	-100%	
(Continued)										

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	Original Budget	2017 - 2018 Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget	Change 2018 to 2019 Budget	
								Amount	%
FACILITY ACQUISITION AND CONSTRUCTION SERVICES									
Salaries									
Administrator	4500-111	\$ 96,482	\$ 96,191	\$ 64,127	\$ 96,191	\$ 96,191	\$ 97,538	\$ 1,347	1%
Clerical/Secretarial	4500-114	43,133	47,359	21,709	32,563	47,359	33,019	(14,340)	-30%
Other	4500-110	162,234	162,363	99,097	148,646	162,363	150,727	(11,636)	-7%
Temporary Employees	4500-120	18,585	18,523	7,647	11,471	18,523	18,500	(23)	0%
Architect/Engineering Services	4300-334	106,602	100,000	76,036	114,054	100,000	338,125	238,125	238%
Other Purchased Prof. and Tech. Services	4900-300	3,400	15,000	1,900	2,850	15,000	5,000	(10,000)	-67%
Building Improvements-Renovate/Remodel	4600-450	639,212	650,000	546,928	820,392	650,000	2,705,000	2,055,000	316%
Building Acquisition and Construction	4500-450	418,000	-	104,865	157,298	-	-	-	--
Other Purchased Services	4900-400	-	-	10	15	-	-	-	--
Travel Expense Reimbursement	4500-582	4,871	11,000	7,648	11,472	11,000	11,000	-	0%
All Other Purchased Services	4900-500	59	2,000	20	30	2,000	1,000	(1,000)	-50%
Technology-related Supplies	4900-615	4,906	5,000	-	-	5,000	5,000	-	0%
Materials and Supplies	4900-610	10,902	6,000	3,884	5,826	6,000	6,000	-	0%
Other Supplies	4900-600	1,211	-	555	832	-	-	-	--
Land Improvements	4200-710	1,351,937	500,000	149,155	500,000	500,000	500,000	-	0%
Employee Benefits									
Group Insurance	4900-210	49,258	51,580	27,244	40,866	51,580	42,267	(9,313)	-18%
FICA	4900-220	1,763	1,500	474	711	1,500	1,147	(353)	-24%
Medicare Taxes	4900-225	3,851	4,436	2,355	3,532	4,436	4,347	(89)	-2%
Louisiana Teachers Retirement	4900-231	60,999	65,373	39,887	59,831	65,373	59,103	(6,270)	-10%
Louisiana School Employees Retirement	4900-233	14,412	16,000	9,655	14,482	16,000	16,000	-	0%
Workmen's Compensation	4900-260	3,203	1,156	1,616	2,423	1,156	1,143	(13)	-1%
Health Benefits (Retirees)	4900-270	25,060	25,551	17,157	25,736	25,551	26,062	511	2%
Annual Leave Severance Pay	4900-282	-	-	545	545	-	-	-	--
TOTAL FACILITY ACQ. AND CONSTRUCTION EXPEND.		3,020,078	1,779,032	1,182,515	2,049,766	1,779,032	4,020,977	2,241,945	126%
DEBT SERVICE									
Legal Services	5100-332	825	-	850	850	-	-	-	--
Banking Services	5100-340	8,225	7,000	2,950	7,000	7,000	7,000	-	0%
Purchased Professional and Technical Serv.	5100-300	-	-	-	-	-	-	-	--
Other Purchased Services	5100-500	-	-	-	-	-	-	-	--
Miscellaneous Expenditures	5100-800	100	-	-	-	-	-	-	--
TOTAL DEBT SERVICE		9,150	7,000	3,800	7,850	7,000	7,000	-	0%
TOTAL EXPENDITURES		235,683,772	224,483,603	140,363,752	231,410,211	239,290,060	238,766,052	(524,008)	(0)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		1,005,712	2,977,977	23,459,904	(6,141,813)	(10,778,480)	(1,194,604)	9,583,876	-89%
OTHER FINANCING SOURCES AND USES									
Other Financing Sources									
Transfers of Indirect Cost	5210-000	706,752	800,000	-	800,000	800,000	800,000	-	0%
Transfers In	5220-000	483,866	-	-	-	-	3,043,125	3,043,125	--
Proceeds-Disposal of Property	5300-000	-	-	82,500	82,500	-	-	-	--
Total Other Financing Sources		1,190,618	800,000	82,500	882,500	800,000	3,843,125	3,043,125	380%
Other Financing Uses									
Transfers Out	5200-932	(11,219,507)	(2,400,000)	-	(16,000,000)	(16,000,000)	(1,650,000)	14,350,000	-90%
Local Revenue Transfers-Charter Schools	5300-940	(846,639)	(798,206)	-	(798,206)	(798,206)	(990,568)	(192,362)	24%
Total Other Financing Uses		(12,066,146)	(3,198,206)	-	(16,798,206)	(16,798,206)	(2,640,568)	14,157,638	-84%
NET OTHER FINANCING SOURCES (USES)		(10,875,528)	(2,398,206)	82,500	(15,915,706)	(15,998,206)	1,202,557	17,200,763	-108%
FUND BALANCES									
NET CHANGE IN FUND BALANCE		(9,869,816)	579,771	23,542,404	(22,057,519)	(26,776,686)	7,954	26,784,639	-100%
Balance at Beginning of Year		79,411,446	69,541,631	69,541,630	69,541,630	69,541,631	47,484,112		
BALANCE AT END OF YEAR		\$ 69,541,630	\$70,121,402	\$ 93,084,034	\$47,484,112	\$42,764,945	\$47,492,065		

(Concluded)

ASCENSION PARISH SCHOOL BOARD
SUMMARY FLOOD 8/2016 FEMA DR-4277 FUND BUDGET 2018-2019

	2016-2017	2017-2018			Amended	2018-2019	Change 2018 to	
	Actual	Original	Actual	Projected	Budget	Budget	2019 Budget	
		Budget	July - Feb.	Actual			Amount	%
REVENUES								
Contributions and Donations	\$ 536,537	\$ -	\$ 105,000	\$ 105,000	\$ 105,000	\$ -	\$ (105,000)	-100%
FEMA Disaster Relief	27,381,849	56,515,000	1,048,285	12,244,017	12,245,000	10,964,135	(1,280,865)	-10%
TOTAL REVENUES	27,918,386	56,515,000	1,153,285	12,349,017	12,350,000	10,964,135	(1,385,865)	-11%
EXPENDITURES								
Regular Education	2,960,905	8,400,000	1,120,451	2,238,677	2,238,677	1,750,000	(488,677)	-22%
Special Education	69,541	91,000	96	20,096	20,096	-	(20,096)	-100%
Career and Technical Education	4,322	9,500	-	-	9,500	9,500	-	0%
Other Instructional Programs	650,800	456,000	103,098	187,043	456,000	256,000	(200,000)	-44%
Special Programs	83,817	107,500	515	20,515	107,500	-	(107,500)	-100%
Total Instruction Expenditures	3,769,385	9,064,000	1,224,160	2,466,331	2,831,773	2,015,500	(816,273)	-29%
Pupil Support	65,803	54,000	394	394	54,000	44,000	(10,000)	-19%
Instructional Staff Services	22,030	400,000	2,061	12,061	12,061	606,000	593,939	4924%
General Administration	3,246	7,500	-	-	-	-	-	#DIV/0!
School Administration	102,146	450,000	86,119	140,748	140,748	270,000	129,252	92%
Business Services	405,993	351,756	265	50,265	180,000	-	(180,000)	-100%
Operation and Maintenance of Plant	3,391,234	6,769,564	2,777,152	4,003,187	4,003,187	1,533,044	(2,470,143)	-62%
Student Transportation	339,473	367,500	-	-	-	-	-	#DIV/0!
Central Services	866,230	2,621,912	1,025,082	1,109,670	1,109,670	500,000	(609,670)	-55%
Food Service Operations	134,761	940,000	179,553	188,900	188,900	400,000	211,100	112%
Facility Acquisition and Construction	28,414,658	39,499,179	8,861,542	15,656,028	15,656,028	8,307,835	(7,348,192)	-47%
Total Support Services Expenditures	33,745,574	51,461,411	12,932,166	21,161,252	21,344,594	11,660,879	(9,683,714)	-45%
TOTAL EXPENDITURES	37,514,958	60,525,411	14,156,326	23,627,583	24,176,367	13,676,379	(10,499,988)	-43%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(9,596,573)	(4,010,411)	(13,003,041)	(11,278,566)	(11,826,367)	(2,712,244)	9,114,122	-77%
OTHER FINANCING SOURCES								
Other Financing Sources	9,631,089	4,000,000	-	12,000,000	12,000,000	2,000,000	(10,000,000)	-83%
NET CHANGE IN FUND BALANCE	<u>34,517</u>	<u>(10,411)</u>	<u>(13,003,041)</u>	<u>721,434</u>	<u>173,633</u>	<u>(712,244)</u>	<u>(885,878)</u>	<u>-510%</u>
Fund Balance, Beginning of Year	-	34,517	34,517	34,517	34,517	755,950		
FUND BALANCE, END OF YEAR	34,517	24,106	(12,968,525)	755,950	208,150	43,706		

**ASCENSION PARISH SCHOOL BOARD
FLOOD 8/2016 FEMA DR-4277 (FUND 94)
BUDGET 2018-2019**

			2017 - 2018					Change 2018 to	
	Function	2016-2017	Original	Actual	Projected	Amended	2018 - 2019	2019 Budget	
	Object	Actual	Budget	July - Feb.	Actual	Budget	Budget	Amount	%
REVENUES									
REVENUES FROM LOCAL SOURCES									
Contributions and Donations	0000-1920	\$ 536,537	\$ -	\$ 105,000	\$ 105,000	\$ 105,000	\$ -	\$ (105,000)	-100%
REVENUE FROM FEDERAL SOURCES									
FEMA - Disaster Relief	0000-4580	27,381,849	56,515,000	1,048,285	12,244,017	12,245,000	10,964,135	(1,280,865)	-10%
TOTAL REVENUES		27,918,386	56,515,000	1,153,285	12,349,017	12,350,000	10,964,135	(1,385,865)	-11%
EXPENDITURES									
INSTRUCTION									
Regular Programs - Elementary/Secondary									
Purchased Professional and Technical Serv.	1100-300	78,237	750,000	966,536	967,216	967,216	-	(967,216)	-100%
Repairs and Maintenance Services	1100-430	1,444	-	7,970	11,426	11,426	-	(11,426)	--
Rental of Equipment (Copiers)	1100-442	292,996	3,600,000	-	-	-	-	-	--
Instructional Supplies									
Technology-related Supplies	1100-615	1,527,925	3,450,000	160	1,014,250	1,014,250	1,050,000	35,750	4%
Materials and Supplies	1100-610	61,185	50,000	10,699	10,699	10,699	-	(10,699)	-100%
Textbooks/Workbooks	1100-642	86,697	50,000	64,107	64,107	64,107	-	(64,107)	-100%
Other Supplies	1100-600	912,421	500,000	70,980	170,980	170,980	700,000	529,020	309%
Total Regular Programs - Elementary/Secondary		2,960,905	8,400,000	1,120,451	2,238,677	2,238,677	1,750,000	(488,677)	-22%
Special Education Programs									
Special Education including Summer and Pre-school Programs									
Instructional Supplies									
Technology-Related Supplies	1210-615	2,688	-	-	-	-	-	-	--
Instructional Supplies	1210-610	51,640	50,000	26	10,026	10,026	-	(10,026)	-100%
Other Supplies	1210-600	15,213	41,000	70	10,070	10,070	-	(10,070)	-100%
Total - Special Education Programs		69,541	91,000	96	20,096	20,096	-	(20,096)	-100%
Career and Technical Education Programs									
Instructional Supplies									
Materials and Supplies	1300-610	157	500	-	-	500	500	-	0%
Textbooks/Workbooks	1300-642	1,196	3,000	-	-	3,000	3,000	-	0%
Other Supplies	1300-600	2,969	6,000	-	-	6,000	6,000	-	0%
Total Career and Technical Education Program Expend.		4,322	9,500	-	-	9,500	9,500	-	0%
Other Instructional Programs - Elementary/Secondary									
Co-curricular Activities (Band, chorus, choir, speech, debate, etc.)									
Materials and Supplies	1410-610	133,512	150,000	17,042	27,042	150,000	100,000	(50,000)	-33%
Other Supplies	1410-600	538	1,000	-	-	1,000	1,000	-	0%
Total - Co-curricular Activities		134,050	151,000	17,042	27,042	151,000	101,000	(50,000)	-33%
Athletics Programs									
Materials and Supplies	1420-610	361,267	150,000	58,579	85,524	150,000	50,000	(100,000)	-67%
Other Supplies	1420-600	150,637	150,000	27,477	74,477	150,000	100,000	(50,000)	-33%
Total - Athletic Programs		511,903	300,000	86,056	160,001	300,000	150,000	(150,000)	-50%
Junior ROTC Program									
Materials and Supplies	1450-610	4,846	5,000	-	-	5,000	5,000	-	0%
Total - Junior ROTC Programs		4,846	5,000	-	-	5,000	5,000	-	0%
Total Other Instructional Program Expenditures		650,800	456,000	103,098	187,043	456,000	256,000	(200,000)	-44%
Special Programs									
Pre-Kindergarten Programs									
Technology-Related Supplies	1530-615	2,334	7,500	515	515	7,500	-	(7,500)	-100%
Materials and Supplies	1530-610	81,483	100,000	-	20,000	100,000	-	(100,000)	-100%
Total - Pre-Kindergarten Programs		83,817	107,500	515	20,515	107,500	-	(107,500)	-100%
Total Special Program Expenditures		83,817	107,500	515	20,515	107,500	-	(107,500)	-100%
TOTAL INSTRUCTION EXPENDITURES		3,769,385	9,064,000	1,224,160	2,466,331	2,831,773	2,015,500	(816,273)	-29%

(Continued)

(Continued)

**ASCENSION PARISH SCHOOL BOARD
FLOOD 8/2016 FEMA DR-4277 (FUND 94)
BUDGET 2018-2019**

			2017 - 2018					Change 2018 to	
	Function	2016-2017	Original	Actual	Projected	Amended	2018 - 2019	2019 Budget	
	Object	Actual	Budget	July - Feb.	Actual	Budget	Budget	Amount	%
SUPPORT SERVICES PROGRAMS									
Pupil Support Services									
Attendance and Social Work Services									
	Rental of Equipment (Copier)	2110-442	\$ 19,136	\$ -	\$ -	\$ -	\$ -	\$ -	--
	Materials and Supplies	2110-610	473	3,000	-	-	3,000	-	0%
	Other Supplies	2110-600	670	-	-	-	-	-	--
Total - Attendance and Social Work Services		20,279	3,000	-	-	3,000	3,000	-	0%
Health Services									
	Materials and Supplies	2130-610	45,184	50,000	394	394	50,000	40,000	(10,000) -20%
	Other Supplies	2130-600	340	1,000	-	-	1,000	1,000	- 0%
Total - Health Services		45,524	51,000	394	394	51,000	41,000	(10,000)	-20%
Total Pupil Support Services		65,803	54,000	394	394	54,000	44,000	(10,000)	-19%
Instructional Staff Services									
Instruction and Curriculum Development Services									
	Materials and Supplies	2220-610	2,304	-	-	-	-	-	--
Total - Instruction and Curriculum Development		2,304	-	-	-	-	-	-	--
Library/Media Services									
	Materials and Supplies	2252-610	6,369	400,000	-	10,000	10,000	606,000	596,000 5960%
	Books and Periodicals	2252-640	13,357	-	2,061	2,061	2,061	-	- --
Total - Library/Media Services		19,726	400,000	2,061	12,061	12,061	606,000	596,000	4924%
Total Instructional Staff Services		22,030	400,000	2,061	12,061	12,061	606,000	596,000	4924%
General Administration									
Board of Education Services									
	Advertising/Public Notices/Board Minutes	2310-540	105	-	-	-	-	-	--
	Other Supplies	2310-600	514	-	-	-	-	-	--
Total - Board of Education Services		619	-	-	-	-	-	-	--
Executive Administrative Services									
	Materials and Supplies	2320-610	2,626	7,500	-	-	-	-	--
Total - Executive Administration Services		2,626	7,500	-	-	-	-	-	--
Total General Administration		3,246	7,500	-	-	-	-	-	--
School Administration									
	Communications (Phone, internet, postage)	2400-530	18,995	-	-	-	-	-	--
	Technology-related Supplies	2400-615	3,474	50,000	156	156	156	150,000	149,845 96363%
	Materials and Supplies	2400-610	51,891	200,000	6,755	41,384	41,384	20,000	(21,384) -52%
	Other Supplies	2400-600	27,786	200,000	79,208	99,208	99,208	100,000	792 1%
Total School Administration		102,146	450,000	86,119	140,748	140,748	270,000	129,252	92%
Business Services									
Purchasing Services									
	Rental of Equipment (Copier)	2520-442	12,542	-	-	-	-	-	--
	Materials and Supplies	2520-610	7,976	10,000	-	-	-	-	--
	Other Supplies	2520-600	2,752	10,000	-	-	-	-	--
Total - Purchasing Services		23,270	20,000	-	-	-	-	-	--
Warehousing and Distributing Services									
	Repairs and Maintenance Services	2530-430	3,466	-	-	-	-	-	--
	Rental of Equipment and Vehicles	2530-442	16,361	26,756	-	-	-	-	--
	Materials and Supplies	2530-610	12,291	150,000	265	20,265	150,000	(150,000)	-100%
	Other Supplies (Fuel)	2530-600	1,248	150,000	-	30,000	30,000	(30,000)	-100%
	All Other Equipment (Including Veh/Buses)	2530-730	349,041	-	-	-	-	-	--
Total - Warehousing and Distributing Services		382,407	326,756	265	50,265	180,000	-	(180,000)	-100%
Printing, Publishing and Duplicating Services									
	Materials and Supplies	2540-610	316	5,000	-	-	-	-	--
Total - Printing, Publishing and Duplicating		316	5,000	-	-	-	-	-	--
Total Business Services		405,993	351,756	265	50,265	180,000	-	(180,000)	-100%

(Continued)

**ASCENSION PARISH SCHOOL BOARD
FLOOD 8/2016 FEMA DR-4277 (FUND 94)
BUDGET 2018-2019**

	Function Object	2016-2017 Actual	2017 - 2018				2018 - 2019 Budget	Change 2018 to 2019 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Operation and Maintenance of Plant Services										
Operation and Maintenance of Buildings										
Purchased Property Services										
Water/Sewer	2620-411	\$ 2,073	\$ -	\$ -	\$ 263,642	\$ 263,642	\$ -	\$ (263,642)	--	
Disposal Services	2620-421	2,695	-	731	731	731	-	(731)	--	
Custodial Services	2620-423	17,722	-	-	-	-	-	-	--	
Repairs and Maintenance Services	2620-430	355,067	500,000	11,886	11,886	11,886	-	(11,886)	-100%	
Rental/Leasing Land and Buildings	2620-441	1,977,875	4,118,364	2,692,825	3,655,218	3,655,218	1,533,044	(2,122,174)	-58%	
Rental of Equipment and Vehicles	2620-442	4,626	400,000	16,270	16,270	16,270	-	(16,270)	-100%	
Other Purchased Services										
Property Insurance	2620-522	447,616	-	-	-	-	-	-	--	
Other Purchased Services	2620-500	7,216	-	-	-	-	-	-	--	
Travel Expense Reimbursement	2620-582	267	-	-	-	-	-	-	--	
Supplies										
Materials and Supplies	2620-610	313,233	1,000,000	-	-	-	-	-	--	
Natural Gas	2620-621	607	-	-	-	-	-	-	--	
Electricity	2620-622	45,923	-	-	-	-	-	-	--	
Other Supplies	2620-600	13,013	750,000	-	-	-	-	-	--	
Care and Upkeep of Grounds										
Other Purchased Services	2630-500	36,981	-	55,440	55,440	55,440	-	(55,440)	--	
Care and Upkeep of Equipment										
Rental of Equipment and Vehicles	2640-442	153,720	-	-	-	-	-	-	--	
Vehicle Operation and Maintenance										
Repairs and Maintenance Services	2650-430	3,438	-	-	-	-	-	-	--	
Safety and Security										
Other Purchased Property Services	2660-400	9,162	1,200	-	-	-	-	-	--	
Total Operation and Maintenance of Plant Services		3,391,234	6,769,564	2,777,152	4,003,187	4,003,187	1,533,044	(2,470,143)	-62%	
Student Transportation Services										
Regular Transportation Services										
Repairs and Maintenance Services	2720-430	17,852	-	-	-	-	-	-	--	
Rental of Equipment and Vehicles	2720-442	120,033	78,000	-	-	-	-	-	--	
Materials and Supplies	2720-610	42,721	250,000	-	-	-	-	-	--	
Other Supplies	2720-600	17,700	30,000	-	-	-	-	-	--	
Property/Equipment	2720-730	-	9,500	-	-	-	-	-	--	
Total - Regular Transportation		198,306	367,500	-	-	-	-	-	--	
Special Needs Transportation Services										
All Other Equipment (Inc. Veh/Buses)	2730-730	141,168	-	-	-	-	-	-	--	
Total - Special Needs Transportation		141,168	-	-	-	-	-	-	--	
Total Student Transportation Services		339,473	367,500	-	-	-	-	-	--	
Central Services										
Administrative Technical (Data Proc.) Services										
Purchased Professional and Tech. Services	2840-340	174,436	550,000	100	100	100	500,000	499,900	499900%	
Other Purchased Professional and Tech. Svcs.	2840-300	3,349	5,000	73,878	73,878	73,878	-	(73,878)	-100%	
Repairs and Maintenance Services	2840-430	44,000	-	-	-	-	-	-	--	
Other Purchased Services	2840-500	3,892	10,000	-	-	-	-	-	--	
Technology-related Supplies	2840-615	472,502	1,000,000	350,534	350,534	350,534	-	(350,534)	-100%	
Materials and Supplies	2840-610	31,574	56,912	-	84,588	84,588	-	(84,588)	-100%	
Technology-related Hardware	2840-734	136,478	1,000,000	600,570	600,570	600,570	-	(600,570)	-100%	
Total - Administrative Technical Services		866,230	2,621,912	1,025,082	1,109,670	1,109,670	500,000	(609,670)	-55%	
Total Central Services		866,230	2,621,912	1,025,082	1,109,670	1,109,670	500,000	(609,670)	-55%	
TOTAL SUPPORT SERVICE EXPENDITURES										
		5,196,155	11,022,232	3,891,072	5,316,324	5,499,666	2,953,044	(2,544,561)	-46%	
FOOD SERVICE OPERATIONS										
Rental of Equipment and Vehicles	3100-442	106,438	405,000	90,193	99,540	99,540	-	(99,540)	-100%	
Travel Expense Reimbursement	3100-582	26	-	-	-	-	-	-	--	
Technology-related Supplies	3100-615	1,437	5,000	-	-	-	-	-	--	
Materials and Supplies	3100-610	20,682	30,000	-	-	-	-	-	--	
Other Supplies	3100-600	6,179	500,000	54,310	54,310	54,310	400,000	345,690	637%	
All Other Equipment (Including Vehicles)	3100-730	-	-	35,050	35,050	35,050	-	-	--	
TOTAL FOOD SERVICE OPERATIONS		134,761	940,000	179,553	188,900	188,900	400,000	246,150	112%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
FLOOD 8/2016 FEMA DR-4277 (FUND 94)
BUDGET 2018-2019**

			2017 - 2018					Change 2018 to	
	Function	2016-2017	Original	Actual	Projected	Amended	2018 - 2019	2019 Budget	
	Object	Actual	Budget	July - Feb.	Actual	Budget	Budget	Amount	%
FACILITY ACQUISITION AND CONSTRUCTION SERVICES									
Architect/Engineering Services	4300-334	\$ 1,918,148	\$ 6,137,294	\$ 782,865	\$ 1,170,131	\$ 1,170,131	\$ 364,297	\$ (805,834)	-69%
Other Purchased Prof. and Tech. Services	4900-300	2,384,958	2,278,925	1,560,372	2,426,666	2,426,666	2,438,976	12,310	1%
Building Improvements-Renovate/Remodel	4600-450	14,137,074	31,060,460	6,518,305	12,059,230	12,059,230	5,504,563	(6,554,668)	-54%
Building Acquisition and Construction	4500-450	59,765	-	-	-	-	-	-	--
Other Purchased Services	4900-400	8,173,127	-	-	-	-	-	-	--
Technology-related Supplies	4900-615	1,454	7,500	-	-	-	-	-	--
Materials and Supplies	4900-610	2,739	15,000	-	-	-	-	-	--
Land Improvements	4200-710	124,170	-	-	-	-	-	-	--
Building Acquisition	4500-720	1,603,794	-	-	-	-	-	-	--
All Other Equipment	4900-730	9,429	-	-	-	-	-	-	--
TOTAL FACILITY ACQ. AND CONSTRUCTION EXPEND.		28,414,658	39,499,179	8,861,542	15,656,028	15,656,028	8,307,835	(7,348,192)	-47%
TOTAL EXPENDITURES		37,514,958	60,525,411	14,156,326	23,627,583	24,176,367	13,676,379	(10,462,877)	-43%
EXCESS (DEFICIENCY) OF REVENUES									
OVER (UNDER) EXPENDITURES		(9,596,573)	(4,010,411)	(13,003,041)	(11,278,566)	(11,826,367)	(2,712,244)	9,077,011	-77%
OTHER FINANCING SOURCES AND USES									
Other Financing Sources									
Transfers In	5220-000	5,100,000	-	-	12,000,000	12,000,000	-	(12,000,000)	-100%
Proceeds-Disposal of Property	5300-000	4,531,089	4,000,000	-	-	-	2,000,000	2,000,000	--
Total Other Financing Sources		9,631,089	4,000,000	-	12,000,000	12,000,000	2,000,000	(10,000,000)	-83%
NET OTHER FINANCING SOURCES (USES)		9,631,089	4,000,000	-	12,000,000	12,000,000	2,000,000	(10,000,000)	-83%
FUND BALANCES									
NET CHANGE IN FUND BALANCE		34,517	(10,411)	(13,003,041)	721,434	173,633	(712,244)	(922,989)	-510%
Balance at Beginning of Year		-	34,517	34,517	34,517	34,517	755,950		
BALANCE AT END OF YEAR		\$ 34,517	\$ 378,325	\$(12,968,525)	\$ 755,950	\$ 208,150	\$ 43,706		

(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
SPECIAL REVENUE FUNDS
SUMMARY BUDGET 2018-2019**

	2017-2018						Change 2018 to	
	2016-2017	Original	Actual	Projected	Amended	2018 - 2019	2019 Budget	
	Actual	Budget	July - Feb.	Actual	Budget	Budget	Amount	%
REVENUES								
Earnings on Investments	\$ 1,351	\$ 750	\$ 399	\$ 599	\$ 750	\$ 750	\$ -	0%
Income from Meals	1,916,054	2,790,000	1,390,354	2,182,172	2,790,000	2,010,000	(780,000)	-28%
Minimum Foundation Program	122,478	120,000	80,000	220,000	120,000	124,000	4,000	3%
Restricted Federal Grants-in-Aid	19,665,541	17,699,382	9,147,958	22,661,769	22,011,769	20,154,797	(1,856,972)	-8%
Value of USDA Commodities	963,967	836,974	506,931	573,623	836,974	754,267	(82,707)	-10%
TOTAL REVENUES	22,669,391	21,447,106	11,125,642	25,638,163	25,759,493	23,043,814	(2,715,679)	-11%
EXPENDITURES								
Regular Programs	568,470	491,852	-	825,067	825,067	583,858	(241,209)	-29%
Special Education Programs	1,675,072	1,346,466	739,122	2,827,603	2,827,603	2,175,662	(651,941)	-23%
Career and Technical Education Programs	328,803	326,933	290,188	340,791	340,791	326,691	(14,100)	-4%
Other Instructional Programs	179,705	190,000	128,954	200,000	200,000	200,000	-	0%
Special Programs	4,058,428	3,985,308	2,674,423	4,873,920	4,873,920	4,164,891	(709,029)	-15%
Pupil Support Services	1,498,423	1,556,057	853,407	1,506,624	1,506,624	1,452,741	(53,883)	-4%
Instructional Staff Services	3,449,374	2,866,710	2,041,301	4,076,662	4,076,662	2,943,526	(1,133,136)	-28%
General Administration	-	-	-	-	-	-	-	--
School Administration	59,738	44,913	56,967	133,107	133,107	102,913	(30,194)	-23%
Business Services	7,515	-	1,812	7,682	7,682	7,700	18	0%
Operation and Maint. of Plant Services	121,387	5,400	1,174	5,421	5,421	4,550	(871)	-16%
Student Transportation Services	83,837	115,835	102,305	114,648	114,648	101,795	(12,853)	-11%
Central Services	62,154	89,804	46,705	95,863	95,863	89,889	(5,974)	-6%
Food Service	10,555,905	11,929,567	6,560,078	11,027,372	11,929,567	11,838,963	(90,604)	-1%
TOTAL EXPENDITURES	22,648,811	22,948,845	13,496,437	26,034,760	26,936,955	23,993,179	(2,943,776)	-11%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	20,580	(1,501,739)	(2,370,795)	(396,597)	(1,177,462)	(949,365)	228,097	-19%
OTHER FINANCING SOURCES (USES)								
Other Financing Sources	819,507	2,400,000	-	1,500,000	2,400,000	1,650,000	(750,000)	-31%
Other Financing Uses	(706,752)	(631,393)	(574)	(894,145)	(894,145)	(736,926)	157,219	-18%
NET OTHER FINANCING SOURCES (USES)	112,755	1,768,607	(574)	605,855	1,505,855	913,074	(592,781)	-39%
NET CHANGE IN FUND BALANCES	133,335	266,868	(2,371,369)	209,258	328,393	(36,291)	(364,684)	-111%
Fund Balances, Beginning of Year	468,706	602,041	602,041	602,041	602,041	811,299		
FUND BALANCES, END OF YEAR	\$ 602,041	\$ 868,909	\$ (1,769,328)	\$ 811,299	\$ 930,434	\$ 775,008		

**ASCENSION PARISH SCHOOL BOARD
CAPITAL AREA HUMAN SERVICES DISTRICT - GAMBLING (FUND 78)
BUDGET 2018 - 2019**

Function Object	2016-2017 Actual	2017-2018				2018 - 2019 Budget	Change 2018 to 2019 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4590	\$ 8,448	\$ 9,000	\$ 2,622	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0%
EXPENDITURES									
Pupil Support Services									
Purchased Professional Services	2190-300	1,491	4,500	-	4,500	-	4,500	4,500	-
Materials and Supplies	2190-610	6,957	4,500	2,622	4,500	9,000	4,500	(4,500)	-50%
Total Pupil Support Services		8,448	9,000	2,622	9,000	9,000	9,000	-	0%
TOTAL EXPENDITURES		8,448	9,000	2,622	9,000	9,000	9,000	-	0%
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	--
NET CHANGE IN FUND BALANCE		-	-	-	-	-	-	-	--
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 E
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 2018 - 2019**

Function Object	2016-2017 Actual	2017-2018				2018 - 2019 Budget	Change 2018 to 2019 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4590	\$ -	\$ -	\$ -	\$ 13,843	\$ 13,843	\$ 13,843	\$ -	0%
EXPENDITURES									
Pupil Support Services									
Salaries - Substitute/Temporary Employees	2190-120	-	-	-	-	-	-	-	--
Purchased Professional Services	2190-300	-	6,872	3,760	3,760	4,700	940	25%	
Travel Expense Reimbursement	2190-582	-	-	-	-	-	-	--	
Materials and Supplies	2190-610	-	-	350	10,083	10,083	9,143	(940)	-9%
Employee Benefits									
FICA	2190-220	-	-	-	-	-	-	-	--
Medicare Taxes	2190-225	-	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	2190-231	-	-	-	-	-	-	-	--
Workers' Compensation	2190-260	-	-	-	-	-	-	-	--
Total Pupil Support Services		-	-	7,222	13,843	13,843	13,843	-	0%
TOTAL EXPENDITURES		-	-	7,222	13,843	13,843	13,843	-	0%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		-	-	(7,222)	-	-	-	-	--
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	--
NET CHANGE IN FUND BALANCE		-	-	(7,222)	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (7,222)	\$ -	\$ -	\$ -		

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 2018 - 2019

		2017-2018						Change 2018 to	
	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget	2019 Budget	
								Amount	%
<u>REVENUES</u>									
Restricted Federal Grants-in-Aid	0000-4570	\$ 248,681	\$ 248,681	\$ -	\$ 249,632	\$ 249,632	\$ 249,632	\$ -	0%
<u>EXPENDITURES</u>									
<u>Special Programs</u>									
Salaries - Teachers	1530-112	133,003	130,044	73,796	108,467	108,467	108,467	-	0%
Salaries - Para-professionals (Aides)	1530-115	39,440	39,030	22,872	59,209	59,209	59,209	-	0%
Materials and Supplies	1530-610	-	3,369	678	1,793	1,793	950	(843)	-47%
Employee Benefits									
Group Insurance	1530-210	30,947	30,143	19,850	32,577	32,577	33,027	450	1%
Medicare Taxes	1530-225	2,290	2,452	1,345	2,431	2,431	2,431	-	0%
Contribution to LA Teachers' Retirement	1530-231	42,405	43,114	25,619	44,602	44,602	44,995	393	1%
Workers Compensation	1530-260	596	529	328	553	553	553	-	0%
Total Special Programs		248,681	248,681	144,488	249,632	249,632	249,632	-	0%
TOTAL EXPENDITURES		248,681	248,681	144,488	249,632	249,632	249,632	-	0%
<u>NET CHANGE IN FUND BALANCE</u>		-	-	(144,488)	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (144,488)	\$ -	\$ -	\$ -	-	-

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 2018 - 2019**

	Function Object	2016-2017 Actual	2017-2018				2018 - 2019 Budget	Change 2018 to		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		2019 Budget		
								Amount	%	
REVENUES										
Earnings on Investments	0000-1510	\$ 1,351	\$ 750	\$ 399	\$ 599	\$ 750	\$ 750	\$ -	0%	
Income from Meals	0000-1610	1,916,054	2,790,000	1,390,354	2,182,172	2,790,000	2,010,000	(780,000)	-28%	
Minimum Foundation Program	0000-3115	122,478	120,000	80,000	220,000	120,000	124,000	4,000	3%	
Restricted Federal Grants-in-Aid	0000-4515	6,941,189	6,150,000	5,230,020	6,800,000	6,150,000	7,300,000	1,150,000	19%	
Value of USDA Commodities	0000-4920	963,967	836,974	506,931	573,623	836,974	754,267	(82,707)	-10%	
TOTAL REVENUES		9,945,039	9,897,724	7,207,704	9,776,394	9,897,724	10,189,017	291,293	3%	
EXPENDITURES										
Food Service Operations										
Salaries										
Administrative	3100-111	721,998	837,896	462,011	693,016	837,896	819,000	(18,896)	-2%	
Substitutes	3100-124	11,183	-	14,729	24,000	-	26,000	26,000	100%	
Temporary Employees	3100-120	31,510	35,000	16,629	58,293	35,000	135,490	100,490	287%	
Clerical/Secretarial	3100-114	109,088	91,543	54,382	123,225	91,543	93,000	1,457	2%	
Service Workers	3100-116	2,578,588	2,608,609	1,527,520	2,618,606	2,608,609	2,655,266	46,657	2%	
Other Purchased Property Services	3100-400	-	15,000	-	-	15,000	15,000	-	0%	
Repair and Maintenance	3100-430	86,285	100,000	576	865	100,000	100,000	-	0%	
Rental of Equipment and Vehicles	3100-442	3,303	5,000	-	5,000	5,000	55,000	50,000	1000%	
Travel Expense Reimbursement	3100-582	10,634	15,000	4,891	15,000	15,000	17,000	2,000	13%	
Technology Related Supplies	3100-615	18,177	25,000	-	-	25,000	25,000	-	0%	
Materials and Supplies	3100-610	366,927	388,055	282,430	417,659	388,055	450,000	61,945	16%	
Other Supplies	3100-600	47,494	50,000	119,836	149,265	50,000	50,000	-	0%	
Energy (Gas, Electricity, Etc.)	3100-620	124,512	132,500	101,929	155,394	132,500	157,500	25,000	19%	
Other Purchased Professional/Tech Serv	3100-300	187,672	255,000	-	67,938	255,000	240,000	(15,000)	-6%	
Other Professional Services	3100-339	1,594	6,000	43,408	6,000	6,000	6,000	-	0%	
Food										
Purchased	3100-631	3,113,710	3,755,000	1,970,130	3,283,789	3,755,000	3,305,000	(450,000)	-12%	
Commodities	3100-632	824,496	928,474	576,953	965,969	928,474	887,625	(40,849)	-4%	
Telephone and Postage	3100-530	18,593	22,500	17,549	20,500	22,500	22,500	-	0%	
Printing and Binding	3100-550	1,869	2,500	1,611	2,500	2,500	2,000	(500)	-20%	
Other Purchased Services	3100-500	47,903	50,400	-	-	50,400	50,000	(400)	-1%	
Equipment	3100-730	102,295	200,000	108,230	250,000	200,000	247,000	47,000	24%	
Miscellaneous Expenditures	3100-800	217	1,000	-	1,000	1,000	1,000	-	0%	
Employee Benefits										
Group Insurance	3100-210	1,152,405	1,258,551	680,750	1,160,341	1,258,551	1,254,759	(3,792)	0%	
FICA	3100-220	14,446	20,000	8,161	20,649	20,000	20,000	-	0%	
Medicare Taxes	3100-225	43,978	51,809	26,832	45,998	51,809	54,067	2,258	4%	
Louisiana Teachers Retirement	3100-231	811,907	955,471	502,296	863,356	955,471	1,032,865	77,394	8%	
Louisiana School Employees Retirement	3100-233	-	-	-	-	-	7,350	7,350	--	
Other Retirement	3100-239	-	-	-	-	-	7,000	7,000	--	
Unemployment Compensation	3100-250	-	1,000	4,803	-	1,000	1,000	-	0%	
Workers Compensation	3100-260	99,749	98,259	34,422	59,009	98,259	102,541	4,282	4%	
Sick Leave Severance Pay	3100-281	25,372	20,000	-	20,000	20,000	-	(20,000)	-100%	
Annual Leave Severance Pay	3100-282	-	-	-	-	-	-	-	--	
TOTAL Food Service Operations		10,555,905	11,929,567	6,560,078	11,027,372	11,929,567	11,838,963	(90,604)	-1%	
TOTAL EXPENDITURES		10,555,905	11,929,567	6,560,078	11,027,372	11,929,567	11,838,963	(90,604)	-1%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(610,866)	(2,031,843)	647,626	(1,250,978)	(2,031,843)	(1,649,946)	381,897	-19%	
OTHER FINANCING SOURCES (USES)										
Transfers In	5220-000	819,507	2,400,000	-	1,500,000	2,400,000	1,650,000	(750,000)	-31%	
NET CHANGE IN FUND BALANCE		208,641	368,157	647,626	249,022	368,157	54	(368,103)	-100%	
Fund Balance, Beginning of Year		285,631	494,272	494,272	494,272	494,272	743,294			
FUND BALANCE, END OF YEAR		\$ 494,272	\$ 862,429	\$ 1,141,898	\$ 743,294	\$ 862,429	\$ 743,348			

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 childrer
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, 1761
Louisiana Annual Financial Report (AFR) Fund Column 7, Other Special Funds

ASCENSION PARISH SCHOOL BOARD
EARLY CHILDHOOD COMMUNITY NETWORK PILOTS-CHILD CARE AND DEVELOPMENT BLOCK GRANT (FUND 80)
BUDGET 2018 - 2019

Function Object	2016-2017 Actual	2017-2018					2018 - 2019 Budget	Change 2018 to 2019 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	Amount		%		
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid	0000-4590	\$ 17,910	\$ 25,650	\$ -	\$ 34,140	\$ 34,140	\$ 34,140	\$ -	0%	
<u>EXPENDITURES</u>										
<u>Special Programs</u>										
Salaries - Para-professionals (Aides)	1530-115		1,577	-	640	640	640	-	--	
Other Substitute/Temp. Employees	1530-120	646	-	574	1,674	1,674	1,674	-	0%	
Purchased Professional Technical Services	1530-300	16,337	20,248	13,635	7,634	7,634	7,634	-	0%	
Travel Expense Reimbursement	1530-582	927	2,205	554	19,004	19,004	19,004	-	0%	
Other Purchased Services	1530-500	-	-	-	-	-	-	-	--	
Supplies	1530-610	-	1,620	693	2,772	2,772	2,772	-	0%	
Technology Related Supplies	1530-615	-	-	-	2,416	2,416	2,416	-		
Total Special Programs		17,910	25,650	15,456	34,140	34,140	34,140	-	0%	
TOTAL EXPENDITURES		17,910	25,650	15,456	34,140	34,140	34,140	-	0%	
<u>NET CHANGE IN FUND BALANCE</u>		-	-	(15,456)	-	-	-	-	--	
Fund Balance, Beginning of Year		-	-	-	-	-	-			
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (15,456)	\$ -	\$ -	\$ -			

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 2018 - 2019**

Function Object	2016- 2017 Actual	2017-2018				2018 - 2019 Budget	Change 2018 to 2019 Budget			
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid	0000-4590	\$ 4,179	\$ -	\$ 387	\$ 9,005	\$ 9,005	\$ 9,005	\$ -	0%	
<u>EXPENDITURES</u>										
<u>Special Programs</u>										
Salaries - Teachers	1530-112	-	-	-	-	-	-	-	-	
Other Substitute/Temp. Employees	1530-120	158	-	150	606	606	606	-	0%	
Purchased Professional Technical Services	1530-300	3,824	-	3,873	1,999	1,999	1,999	-	0%	
Travel Expense Reimbursement	1530-582	197	-	392	4,978	4,978	4,978	-	0%	
Other Purchased Services	1530-500	-	-	-	-	-	-	-	--	
Supplies	1530-610	-	-	207	1,422	1,422	1,422	-	0%	
Total Special Programs		4,179	-	4,622	9,005	9,005	9,005	-	0%	
TOTAL EXPENDITURES		4,179	-	4,622	9,005	9,005	9,005	-	0%	
<u>NET CHANGE IN FUND BALANCE</u>		-	-	(4,235)	-	-	-	-	--	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (4,235)	\$ -	\$ -	\$ -	-	-	

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 a 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. 1411
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
HEAD START (FUND 6)
BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	2017-2018 Projected Actual	Amended Budget	2018 - 2019 Budget	Change 2018 to 2019 Budget	
								Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4340	\$ 1,964,414	\$ 1,964,414	\$ 1,140,756	\$ 1,983,740	\$ 1,983,740	\$ 2,034,491	\$ 50,751	3%
EXPENDITURES									
Preschool Programs									
Salaries									
Teachers	1530-112	518,792	447,138	416,831	447,138	447,138	435,046	(12,092)	-3%
Para-professionals (Aides)	1530-115	231,265	318,015	189,864	319,659	319,659	344,653	24,994	8%
Purchased Professional and Technical Services	1530-300	16,451	25,423	26,959	16,228	16,228	41,915	25,687	158%
Repairs and Maintenance Services	1530-400	-	500	-	500	500	500	-	0%
Travel Expense Reimbursement	1530-582	26,352	1,500	8,546	26,923	26,923	23,098	(3,825)	-14%
Materials and Supplies	1530-610	14,489	6,500	5,332	10,000	10,000	8,400	(1,600)	-16%
Miscellaneous Expenditures	1530-800	733	5,300	669	3,200	3,200	1,200	(2,000)	-63%
Headstart In-kind		392,883	392,883	269,957	396,748	396,748	406,898	10,150	3%
Employee Benefits									
Group Insurance	1530-210	129,593	144,636	127,442	144,636	144,636	161,732	17,096	12%
Medicare Taxes	1530-225	14,173	11,037	8,188	11,037	11,037	11,306	269	2%
Contribution to LA Teachers' Retirement	1530-231	263,940	202,487	158,649	204,153	204,153	208,180	4,027	2%
Contribution to LA School Employee Retirement	1530-233	-	-	19	-	-	-	-	-
Workers Compensation	1530-260	3,667	2,663	2,007	2,663	2,663	2,728	65	2%
Total Special Programs		1,612,338	1,558,082	1,214,463	1,582,885	1,582,885	1,645,656	62,771	4%
Pupil Support Services									
Salaries - Nurses	2134-118	25,395	25,756	15,024	25,756	25,756	26,116	360	1%
Other Professional Services	2130-300		2,000	-	-	-	-	-	-
Employee Benefits									
Group Insurance	2130-210	5,168	4,894	3,028	5,191	5,191	5,196	5	0%
Medicare Taxes	2130-225	319	373	188	322	322	379	57	18%
Contribution to LA Teachers' Retirement	2130-239	9,091	6,851	5,694	9,761	9,761	6,973	(2,788)	-29%
Workers Compensation	2130-260	89	90	50	86	86	91	5	6%
Total Pupil Support Services		40,062	39,964	23,984	41,116	41,116	38,755	(2,361)	-6%
Instructional Staff Services									
Special Programs - Salaries									
Directors, Supervisors, Coordinators	2214-111	116,589	165,145	80,597	128,681	128,681	132,646	3,965	3%
Other Salaries	2214-100	64,235	28,240	38,121	65,351	65,351	67,051	1,700	3%
Employee Benefits									
Group Insurance	2214-210	32,325	36,743	17,710	30,360	30,360	30,360	-	0%
Medicare Taxes	2214-225	2,855	2,804	1,596	2,736	2,736	2,896	160	6%
Contribution to LA Teachers' Retirement	2214-231	48,437	51,440	31,579	54,135	54,135	53,319	(816)	-2%
Workers Compensation	2214-260	734	677	392	672	672	698	26	4%
Total Instructional Staff Services		265,175	285,049	169,995	281,935	281,935	286,970	5,035	2%
Operation and Maintenance of Plant Services									
Telephone and Postage	2620-530	1,728	2,400	160	2,000	2,000	1,000	(1,000)	-50%
Total Operation and Maintenance of Plant		1,728	2,400	160	2,000	2,000	1,000	(1,000)	-50%
Student Transportation									
Salaries									
Aide/Attendant/Monitor	2720-115	-		20,911	-	-	8,660	8,660	100%
Bus Drivers	2720-116	17,510	41,760	13,560	41,760	41,760	15,000	(26,760)	-64%
Substitute Drivers	2720-124	9,444	5,215	30,188	-	-	12,990	12,990	100%
Fuel	2720-626	10,922	12,150	9,608	14,250	14,250	9,058	(5,192)	-36%
Employee Benefits									
Group Insurance	2720-210	-		347	-	-	-	-	-
FICA	2720-220	1,133	3,934	1,772	3,934	3,934	3,959	25	1%
Medicare Taxes	2720-225	513	606	930	606	606	531	(75)	-12%
Contribution to LA Teachers' Retirement	2720-231	3,207	4,000	2,292	4,000	4,000	4,140	140	4%
Contribution to LA School Employees' Retire.	2720-233	1,452	11,108	7,581	11,108	11,108	5,976	(5,132)	-46%
Workers Compensation	2720-260	930	146	2,145	146	146	1,796	1,650	1130%
Total Student Transportation		45,111	78,919	89,334	75,804	75,804	62,110	(13,694)	-18%
TOTAL EXPENDITURES		1,964,414	1,964,414	1,497,936	1,983,740	1,983,740	2,034,491	50,751	3%
NET CHANGE IN FUND BALANCE									
		-	-	(357,180)	-	-	-	-	--
Fund Balance, Beginning of Year									
		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (357,180)	\$ -	\$ -	\$ -		

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 2018 - 2019**

Function Object	2016-2017 Actual	Original Budget	2017-2018				2018 - 2019 Budget	Change 2018 to 2019 Budget		
			Actual July - Feb.	Projected Actual	Amended Budget	Amount		%		
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid	0000-4590	\$ -	\$ -	\$ 2,694	\$ 3,946	\$ 3,946	\$ -	\$ (3,946)	-100%	
<u>EXPENDITURES</u>										
Pupil Support Services										
Materials and Supplies	2110-610	-	-	2,498	3,659	3,659	-	(3,659)	-100%	
Total Pupil Support Services		-	-	2,498	3,659	3,659	-	(3,659)	-100%	
TOTAL EXPENDITURES		-	-	2,498	3,659	3,659	-	(3,659)	-100%	
EXCESS (DEFICIENCY) OF REVENUES										
OVER (UNDER) EXPENDITURES		-	-	196	287	287	-	(287)	-100%	
<u>OTHER FINANCING SOURCES (USES)</u>										
Transfers of Indirect Costs		-	-	(196)	(287)	(287)	-	287		
<u>NET CHANGE IN FUND BALANCE</u>		-	-	-	-	-	-	-	--	
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 Federa

**ASCENSION PARISH SCHOOL BOARD
JOBS FOR AMERICA'S GRADUATES (FUND 56)
BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	2017-2018				2018 - 2019 Budget	Change 2018 to 2019 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid	0000-4520	\$ 60,444	\$ 100,000	\$ -	\$ 6,167	\$ 6,167	\$ 6,167	\$ -	0%	
<u>EXPENDITURES</u>										
Career and Technical Education Programs										
Salaries - Teachers	1390-112	44,313	78,150	8,870	4,199	4,199	4,199	-	0%	
Employee Benefits										
Group Insurance	1300-210	4,509	-	1,230	776	776	776	-	0%	
Medicare Taxes	1300-225	587	1,062	122	61	61	61	-	0%	
Contribution to LA Teachers' Retirement	1300-231	10,885	20,788	2,359	1,117	1,117	1,117	-	0%	
Workers Compensation	1300-260	150	-	30	14	14	14	-	0%	
Total Career and Technical Education Programs		60,444	100,000	12,612	6,167	6,167	6,167	-	0%	
TOTAL EXPENDITURES		60,444	100,000	12,612	6,167	6,167	6,167	-	0%	
<u>NET CHANGE IN FUND BALANCE</u>										
		-	-	(12,612)	-	-	-	-	--	
Fund Balance, Beginning of Year		-	-	-	-	-	-			
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (12,612)	\$ -	\$ -	\$ -			

This program provides students who are at risk of failing in school an avenue for achieving academically, for ultimately earnir recognized credentials that will make it possible for them to exit school and enter post-secondary education or th 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 Developmen
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 2018 - 2019

Function Object	2017-2018							Change 2018 to 2019 Budget	
	2016-2017 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget	Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4535	\$ 60,000	\$ 60,000	\$ 26,223	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0%
EXPENDITURES									
Special Education Programs									
Salaries - Teachers	1210-112	39,615	40,470	33,027	40,200	40,200	40,470	270	1%
Travel Expense Reimbursement	1210-582	859	-	-	3,950	3,950	-	(3,950)	-100%
Materials and Supplies	1210-610	-	-	-	500	500	-	(500)	-100%
Employee Benefits									
Group Insurance	1210-210	4,260	3,208	3,502	3,782	3,782	3,176	(606)	-16%
FICA	1210-220	-	-	-	-	-	-	-	--
Medicare Taxes	1210-225	564	587	472	742	742	587	(155)	-21%
Contribution to LA Teachers' Retirement	1210-231	10,102	10,765	8,785	10,693	10,693	10,805	112	1%
Workers Compensation	1210-260	132	142	109	133	133	134	1	1%
Total Special Education		55,532	55,172	45,895	60,000	60,000	55,172	(4,828)	-8%
TOTAL EXPENDITURES		55,532	55,172	45,895	60,000	60,000	55,172	(4,828)	-8%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		4,468	4,828	(19,672)	-	-	4,828	4,828	100%
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs		(4,468)	(4,828)	-	-	-	(4,828)	(4,828)	100%
NET CHANGE IN FUND BALANCE		-	-	(19,672)	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (19,672)	\$ -	\$ -	\$ -		

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 84.027A

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
JOBS FOR AMERICAS GRADUATES - PRE-EMPLOYMENT TRANSITIONAL SERVICES (FUND 99)
BUDGET 2018 - 2019

		2017-2018						Change 2018 to	
	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget	2019 Budget	
								Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4520	\$ 39,556	\$ -	\$ 7,936	\$ 74,793	\$ 74,793	\$ 74,793	\$ -	0%
EXPENDITURES									
Career and Technical Education Programs									
Salaries - Teachers	1390-112	30,214	-	45,158	50,921	50,921	50,921	-	0%
Employee Benefits									
Group Insurance	1300-210	2,269	-	5,139	9,421	9,421	9,421	-	0%
Medicare Taxes	1300-225	357	-	615	738	738	738	-	0%
Contribution to LA Teachers' Retirement	1300-231	6,625	-	12,013	13,545	13,545	13,545	-	0%
Workers Compensation	1300-260	91	-	149	168	168	168	-	0%
Total Career and Technical Education Programs		39,556	-	63,074	74,793	74,793	74,793	-	0%
TOTAL EXPENDITURES		39,556	-	63,074	74,793	74,793	74,793	-	0%
NET CHANGE IN FUND BALANCE		-	-	(55,138)	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (55,138)	\$ -	\$ -	\$ -		

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 2018 - 2019**

			2017-2018					Change 2018 to	
	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget	2019 Budget	
								Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4535	\$ 228,571	\$ 228,571	\$ 83,469	\$ 228,571	\$ 228,571	\$ 228,571	\$ -	0%
EXPENDITURES									
Special Education Programs									
Salaries-Teachers	1210-112	9,600	-	5,220	12,000	12,000	4,100	(7,900)	-66%
Travel Expense Reimbursement	1210-582	11,489	8,731	8,153	14,000	14,000	6,731	(7,269)	-52%
Employee Benefits									
Group Insurance	1210-210	-	-	-	-	-	-	-	--
Medicare Taxes	1210-225	139	-	76	174	174	59	(115)	--
Contribution to LA Teachers' Retirement	1210-231	1,530	-	654	3,204	3,204	1,095	(2,109)	-66%
Workers Compensation	1210-260	34	-	17	40	40	14	(26)	-65%
Materials and Supplies	1210-610	30,110	9,976	10,231	24,550	24,550	19,928	(4,622)	-19%
Technology Related Supplies	1210-615	-	19,952	-	7,988	7,988	10,000	2,012	25%
Equipment	1210-730	-	-	-	-	-	-	-	--
Travel Expense Reimbursement-Gifted and Talented	1220-582	-	-	-	-	-	-	-	--
Total Special Education		52,902	38,659	24,351	61,956	61,956	41,927	(20,029)	-32%
Pupil Support Services									
Salaries - Therapists/Specialists	2170-113	112,277	116,626	65,495	112,526	112,526	112,526	-	0%
Salaries - Para-professionals (Aides)	2170-115	-	-	-	-	-	-	-	--
Employee Benefits									
Group Insurance	2170-210	18,052	21,773	10,581	18,495	18,495	21,680	3,185	17%
Medicare Taxes	2170-225	1,526	1,691	888	1,632	1,632	1,632	-	0%
Contribution to LA Teachers' Retirement	2170-231	23,776	31,023	8,609	14,957	14,957	30,044	15,087	101%
Workers Compensation	2170-260	393	408	216	371	371	371	-	0%
Total Pupil Support Services		156,024	171,521	85,789	147,981	147,981	166,253	18,272	12%
School Administration									
Communications (phone, internet, postage)	2400-530	2,623	-	681	2,000	2,000	2,000	-	0%
Total School Administration		2,623	-	681	2,000	2,000	2,000	-	
Business Services									
Rental of Equipment and Vehicles	2540-442	-	-	-	-	-	-	-	--
Printing and Binding	2540-550	-	-	-	-	-	-	-	--
Total Business Services		-	-	-	-	-	-	-	--
TOTAL EXPENDITURES									
		211,549	210,180	110,821	211,937	211,937	210,180	(1,757)	-1%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		17,022	18,391	(27,352)	16,634	16,634	18,391	1,757	11%
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	(17,022)	(18,391)	-	(16,634)	(16,634)	(18,391)	(1,757)	11%
NET CHANGE IN FUND BALANCE									
		-	-	(27,352)	-	-	-	-	--
Fund Balance, Beginning of Year									
		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR									
		\$ -	\$ -	\$ (27,352)	\$ -	\$ -	\$ -	-	

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 2018 - 2019

			2017-2018						Change 2018 to	
	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget		2019 Budget Amount	%
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid	0000-4541	\$ -	\$ -	\$ -	\$ 187,647	\$ 187,647	\$ -	\$	(187,647)	-100%
<u>EXPENDITURES</u>										
Instructional Staff Services										
Salaries - Staff Instructors	2231-112	-	-	-	134,507	134,507	-		(134,507)	-100%
Other Purchased Services	2231-500	-	-	-	4,000	4,000	-		(4,000)	-100%
Materials and Supplies	2231-610	-	-	-	1,942	1,942	-		(1,942)	-100%
Employee Benefits										
Group Insurance	2231-210	-	-	-	18,968	18,968	-		(18,968)	-100%
Medicare Taxes	2231-225	-	-	-	1,950	1,950	-		(1,950)	-100%
Contribution to LA Teachers' Retirement	2231-231	-	-	-	25,779	25,779	-		(25,779)	-100%
Workers Compensation	2231-260	-	-	-	501	501	-		(501)	-100%
Total Instructional Staff Services		-	-	-	187,647	187,647	-		(187,647)	-100%
TOTAL EXPENDITURES		-	-	-	187,647	187,647	-		(187,647)	-100%
<u>NET CHANGE IN FUND BALANCE</u>										
		-	-	-	-	-	-		-	--
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 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) Fund:

ASCENSION PARISH SCHOOL BOARD
PROJECT SCHOOL EMERGENCY RESPONSE TO VIOLENCE (FUND 95)
BUDGET 2018 - 2019

Function Object	2016-2017 Actual	Original Budget	2017-2018				2018 - 2019 Budget	Change 2018 to 2019 Budget		
			Actual July - Feb.	Projected Actual	Amended Budget	Amount		%		
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid	0000-4590	\$ 129,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<u>EXPENDITURES</u>										
Operation and Maintenance of Plant Services										
Renting /Leasing Land and Buildings	2620-411	117,386	-	-	-	-	-	-	-	-
Total Operation and Maint. of Plant Services		117,386	-	-	-	-	-	-	-	-
Student Transportation Services										
Rental of Equipment and Vehicles	2720-442	12,306	-	-	-	-	-	-	-	-
Total Student Transportation Services		12,306	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		129,692	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES										
		-	-	-	-	-	-	-	-	-
<u>NET CHANGE IN FUND BALANCE</u>										
		-	-	-	-	-	-	-	-	-
Fund Balance, Beginning of Year		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

This program funds short-term and long-term education related services for local educational agencies (LEAs) to help them recover from a violent or traumatic event in which the learning environment has been disrupted, such as the recent flooding event in Louisiana

Federal grantor: United States Department of Education

CFDA number 84.184S

PL 107-110 IV-A Safe and Drug-Free Schools and Communities Act of ESEA, as amended by NCLB

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

**ASCENSION PARISH SCHOOL BOARD
REDESIGN PLANNING 1003A (FUND 98)
BUDGET 2018 - 2019**

			2017-2018					Change 2018 to	
	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget	2019 Budget	
								Amount	%
REVENUES									
Restricted Federal Grants-in-Aid-ROTC	0000-4330	\$ 13,373	\$ -	\$ 11,627	\$ 11,627	\$ 11,627	\$ -	\$ (11,627)	-100%
EXPENDITURES									
Instructional Staff Services									
Improvement of Instructional Serv-Purchased Prof/Tec	2211-300	13,373	-	11,627	11,627	11,627	-	(11,627)	-100%
Total Instructional Staff Services		13,373	-	11,627	11,627	11,627	-	(11,627)	-100%
TOTAL EXPENDITURES		13,373	-	11,627	11,627	11,627	-	(11,627)	-100%
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) Fund:

**ASCENSION PARISH SCHOOL BOARD
RESERVE OFFICER TRAINING CORPS FEDERAL PROGRAM (FUND 24)
BUDGET 2018 - 2019**

Function Object	2016-2017 Actual	2017-2018				2018 - 2019 Budget	Change 2018 to 2019 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<u>REVENUES</u>									
Restricted Federal Grants-in-Aid-ROTC	0000-4330	\$ 179,705	\$ 190,000	\$ 94,962	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0%
<u>EXPENDITURES</u>									
Junior ROTC Program									
Salaries - Teachers	1450-112	179,705	190,000	128,954	200,000	200,000	200,000	-	0%
Materials and Supplies	1450-610	-	-	-	-	-	-	-	--
Total Other Instructional Programs		179,705	190,000	128,954	200,000	200,000	200,000	-	0%
TOTAL EXPENDITURES		179,705	190,000	128,954	200,000	200,000	200,000	-	0%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		-	-	(33,992)	-	-	-	-	--
<u>NET CHANGE IN FUND BALANCE</u>									
		-	-	(33,992)	-	-	-	-	--
Fund Balance, Beginning of Year		529	529	529	529	529	529		
FUND BALANCE, END OF YEAR		\$ 529	\$ 529	\$ (33,463)	\$ 529	\$ 529	\$ 529		

This program is designed to teach self-discipline, self-confidence, and leadership skills for students in grades 9 through 11.

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 2018 - 2019**

	Function Object	2016-2017 Actual	2017-2018				2018 - 2019 Budget	Change 2018 to 2019 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid-Other NCLB Program 0000-4559		\$ -	\$ -	\$ -	\$ 75,130	\$ 75,130	\$ -	\$ (75,130)	-100%	
<u>EXPENDITURES</u>										
Regular Education Programs										
Purchased Professional and Technical Services	1100-300	-		-	75,130	75,130	-	\$ (75,130)	-100%	
Total Regular Education Programs		-	-	-	75,130	75,130	-	\$ (75,130)	-100%	
TOTAL EXPENDITURES		-	-	-	75,130	75,130	-	(75,130)	-100%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES										
		-	-	-	-	-	-	-	--	
<u>NET CHANGE IN FUND BALANCE</u>		-	-	-	-	-	-	-	--	
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) Fund:

ASCENSION PARISH SCHOOL BOARD
SCHOOL IMPROVEMENT - BELIEVE AND SUCCEED 1003g (FUND 89)
BUDGET 2018 - 2019

Function Object	2016-2017 Actual	2017-2018				2018 - 2019 Budget	Change 2018 to 2019 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<u>REVENUES</u>									
Restricted Federal Grants-in-Aid	0000-4559	\$ 75,953	\$ 140,066	\$ 28,927	\$ 131,354	\$ 131,354	\$ -	\$ (131,354)	-100%
<u>EXPENDITURES</u>									
<u>Special Programs</u>									
Teachers	1510-112	9,540	28,270	825	35,220	35,220	-	(35,220)	-100%
Travel Expense Reimbursement	1510-582	27,290	15,608	18,090	3,421	3,421	-	(3,421)	-100%
Materials and Supplies	1510-610	35,573	88,240	19,360	84,183	84,183	-	(84,183)	-100%
Technology Related Supplies	1510-615	947	-	-	1,328	1,328	-	(1,328)	--
Employee Benefits									
Medicare Taxes	1510-225	137	410	11	629	629	-	(629)	-100%
Contribution to LA Teachers' Retirement	1510-231	2,433	7,520	219	6,248	6,248	-	(6,248)	-100%
Workers Compensation	1510-260	33	18	3	325	325	-	(325)	-100%
Total Special Programs		75,953	140,066	38,508	131,354	131,354	-	(131,354)	-100%
<u>School Administration</u>									
Communications (Phone, Internet, Postage)	2400-530	-	-	-	-	-	-	-	--
Total School Administration		-	-	-	-	-	-	-	--
TOTAL EXPENDITURES		75,953	140,066	38,508	131,354	131,354	-	(131,354)	-100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		-	-	(9,581)	-	-	-	-	--
<u>NET CHANGE IN FUND BALANCE</u>									
		-	-	(9,581)	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (9,581)	\$ -	\$ -	\$ -		

These funds provide for the creation of new schools to serve students who currently attend D and F schools by: (1) Encouraging improved 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) Fund:

**ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - BELIEVE AND PREPARE -
INDIVIDUALS WITH DISABILITIES ACT - COHORT 3 (FUND 88)
BUDGET 2018 - 2019**

			2017-2018					Change 2018 to	
	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget	2019 Budget	
								Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4535	\$ 19,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
EXPENDITURES									
Special Education Programs									
Salaries									
Teachers	1210-112	16,000	-	-	-	-	-	-	--
Employee Benefits									
Contribution to LA Teachers' Retirement	1210-231	3,345	-	-	-	-	-	-	--
Materials and Supplies	1210-610	-	-	-	-	-	-	-	--
Total Special Education		19,345	-	-	-	-	-	-	--
Instructional Staff Services									
Staff Instructors	2232-112	-	-	-	-	-	-	-	--
Employee Benefits									
Group Insurance	2232-210	-	-	-	-	-	-	-	--
Medicare Taxes	2232-225	-	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	2232-231	-	-	-	-	-	-	-	--
Workers Compensation	2232-260	-	-	-	-	-	-	-	--
Total Instructional Staff Services		-	-	-	-	-	-	-	--
TOTAL EXPENDITURES									
		19,345	-	-	-	-	-	-	--
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		-	-	-	-	-	-	-	--
NET CHANGE IN FUND BALANCE									
		-	-	-	-	-	-	-	--
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 - BELIEVE AND PREPARE .
INDIVIDUALS WITH DISABILITIES EDUCATION ACT - EXPANSION (FUND 123
BUDGET 2018 - 2019**

			2017-2018					Change 2018 to 2019 Budget	
	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget	2019 Budget Amount	%
<u>REVENUES</u>									
Restricted Federal Grants-in-Aid	0000-4535	\$ -	\$ -	\$ -	10,000	\$ 10,000	\$ -	(10,000)	--
<u>EXPENDITURES</u>									
Special Education Programs									
Salaries									
Teachers	2232-112	-	-	7,300	7,300	7,300	-	(7,300)	--
Stipends	2232-150	-	-	407	407	407	-	-	--
Employee Benefits									
Medicare Taxes	2232-225	-	-	105	105	105	-	(105)	--
Contribution to LA Teachers' Retirement	2232-231	-	-	1,784	1,784	1,784	-	(1,784)	--
Workers Compensation	2232-260	-	-	25	25	25	-	(25)	--
Materials and Supplies	2232-610	-	-	-	-	-	-	-	--
Total Special Education		-	-	9,622	9,622	9,622	-	(9,215)	--
TOTAL EXPENDITURES		-	-	9,622	9,622	9,622	-	(9,215)	--
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	(9,622)	378	378	-	(785)	--
<u>OTHER FINANCING SOURCES (USES)</u>									
Transfers of Indirect Costs	5200-933	-	-	-	(378)	(378)	-	378	--
<u>NET CHANGE IN FUND BALANCE</u>		-	-	(9,622)	-	-	-	(407)	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (9,622)	\$ -	\$ -	\$ -	\$ -	

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 we 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 -
INDIVIDUALS WITH DISABILITIES ACT - FORMULA TRANSITION (FUND 128)
BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	Original Budget	2017-2018 Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget	Change 2018 to 2019 Budget	
								Amount	%
<u>REVENUES</u>									
Restricted Federal Grants-in-Aid	0000-4535	\$ -	\$ -	\$ -	\$ 13,500	\$ 13,500	\$ -	\$ (13,500)	-100%
<u>EXPENDITURES</u>									
Instructional Staff Services									
Purchased Professional and Technical Services	2231-300	-	-	-	13,500	13,500	-	(13,500)	-100%
Materials and Supplies	2231-610	-	-	-	-	-	-	-	--
Total Instructional Staff Services		-	-	-	13,500	13,500	-	(13,500)	-100%
TOTAL EXPENDITURES		-	-	-	13,500	13,500	-	(13,500)	-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 design and implementation of competency-based teacher preparation programs that include at minimum a full year residency experience for aspiring teachers. The program provides funding to LEAs and preparation providers to pay stipends to undergraduate 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 2018 - 2019**

Function Object	2016-2017 Actual	2017-2018				2018 - 2019 Budget	Change 2018 to 2019 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4535	\$ 28,000	\$ -	\$ 5,351	\$ 7,500	\$ 7,500	\$ -	\$ (7,500)	-100%
EXPENDITURES									
Instructional Staff Services									
Staff Instructors	2231-112	8,015	-	1,040	1,040	1,040	-	(1,040)	-100%
Employee Benefits									
FICA	2231-220	-	-	10	-	-	-	-	--
Medicare Taxes	2231-225	105	-	15	196	196	-	(196)	-100%
Contribution to LA Teachers' Retirement	2231-231	1,854	-	234	781	781	-	(781)	-100%
Workers Compensation	2231-260	26	-	3	52	52	-	(52)	-100%
Purchased Professional and Technical Services	2231-300	18,000	-	-	-	-	-	-	--
Materials and Supplies	2231-610	-	-	3,671	5,029	5,029	-	(5,029)	-100%
Total Instructional Staff Services		28,000	-	4,973	7,098	7,098	-	(7,098)	-100%
TOTAL EXPENDITURES		28,000	-	4,973	7,098	7,098	-	(7,098)	-100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	378	402	402	-	(402)	--
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	-	-	(378)	(402)	(402)	-	-	-
NET CHANGE IN FUND BALANCE		-	-	-	-	-	-	(402)	--
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 2018 - 2019**

		2017-2018						Change 2018 to	
	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget	2019 Budget	
								Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4531	\$ 167,843	\$ -	\$ -	\$ 172,607	\$ 172,607	\$ -	\$ (172,607)	-100%
EXPENDITURES									
Special Education Programs									
Salaries									
Teachers	1210-112	1,915	-	-	-	-	-	-	--
Para-professionals (Aides)	1210-115	82,135	-	-	81,547	81,547	-	(81,547)	-100%
Employee Benefits									
Group Insurance	1210-210	27,005	-	-	13,211	13,211	-	(13,211)	-100%
Medicare Taxes	1210-225	981	-	-	952	952	-	(952)	-100%
Contribution to LA Teachers' Retirement	1210-231	21,729	-	-	54,048	54,048	-	(54,048)	-100%
Workers Compensation	1210-260	268	-	-	215	215	-	(215)	-100%
Purchased Professional and Technical Services	1210-300	20,505	-	-	22,634	22,634	-	(22,634)	-
Total Special Education		154,538	-	-	172,607	172,607	-	(172,607)	-100%
Pupil Support Services									
Salaries - Educ. Interpr/Sign Language Interp	2154-119	8,934	-	-	-	-	-	-	--
Employee Benefits									
Group Insurance	2150-210	1,765	-	-	-	-	-	-	--
Medicare Taxes	2150-225	131	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	2150-231	2,441	-	-	-	-	-	-	--
Workers Compensation	2150-260	34	-	-	-	-	-	-	--
Total Pupil Support Services		13,305	-	-	-	-	-	-	--
TOTAL EXPENDITURES									
		167,843	-	-	172,607	172,607	-	(172,607)	-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. 1411-1411;
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 2018 - 2019

Function Object	2016 - 2017 Actual	2017-2018				2018 - 2019 Budget	Change 2018 to		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		2019 Budget		
							Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4531	\$ 4,331,521	\$ 4,034,471	\$ 1,549,470	\$ 5,321,464	\$ 5,321,464	\$ 4,789,318	\$ (532,146)	-10%
EXPENDITURES									
Special Education Programs									
Special Education Programs-Special Needs									
Salaries									
Teachers	1210-112	319,569	244,143	125,907	378,516	378,516	478,043	99,527	26%
Para-professionals (Aides)	1210-115	21,674	21,674	12,643	21,674	21,674	26,286	4,612	21%
Substitute Teachers and Aides	1210-123	-	-	-	-	-	-	-	--
Purchased Professional/Technical Services	1210-300	107,908	170,000	119,277	260,904	260,904	270,000	9,096	3%
Other Purchased Services	1210-400	-	-	-	-	-	-	-	--
Repair and Maintenance Services	1210-430	6,425	5,000	5,525	11,700	11,700	5,000	(6,700)	-57%
Travel Expense Reimbursement	1210-582	153,295	290,353	97,529	184,500	184,500	282,000	97,500	53%
Other Purchased Services	1210-500	50,065	75,000	79,493	115,000	115,000	75,000	(40,000)	-35%
Printing and Binding	1210-550	-	-	-	1,000	1,000	-	(1,000)	-100%
Other Supplies	1210-600	-	-	-	-	-	-	-	--
Technology Related Supplies	1210-615	226,080	158,500	-	192,814	192,814	500,000	307,186	159%
Materials and Supplies	1210-610	257,907	158,500	115,146	984,767	984,767	117,000	(867,767)	-88%
Equipment	1210-700	-	-	-	-	-	-	-	--
Employee Benefits									
Group Insurance	1210-210	41,886	44,285	21,654	49,553	49,553	76,595	27,042	55%
FICA	1210-220	61	-	1,856	2,200	2,200	2,000	(200)	-9%
Medicare Taxes	1210-225	4,600	3,854	-	5,802	5,802	7,313	1,511	26%
Contribution to LA Teachers' Retirement	1210-231	82,640	70,707	32,167	102,740	102,740	114,655	11,915	12%
LA School Emp Retirement	1210-233	85	-	-	-	-	-	-	--
Other Retirement Contributions	1210-239	-	-	1,433	1,510	1,510	1,600	90	6%
Workers Compensation	1210-260	1,217	930	459	1,321	1,321	1,664	343	26%
Other Employee Benefits	1210-290	-	-	-	-	-	-	-	--
Total Special Education Programs-Special Needs		1,273,412	1,242,946	613,089	2,314,001	2,314,001	1,957,156	(356,845)	--
Gifted and Talented Programs									
Travel Expense Reim. - Gifted and Talented	1220-582	87	-	470	500	500	-	(500)	-100%
Total Gifted and Talented Programs		87	-	470	500	500	-	(500)	-100%
Total Special Education		1,273,499	1,242,946	613,559	2,314,501	2,314,501	1,957,156	(357,345)	-15%
Pupil Support Services									
Health Services									
Salaries - Nurses	2134-118	288,460	288,500	167,762	282,900	282,900	288,500	5,600	2%
Employee Benefits									
Group Insurance	2130-210	53,359	53,743	29,337	53,751	53,751	54,405	654	1%
Medicare Taxes	2130-225	3,822	4,183	2,248	4,102	4,102	4,183	81	2%
Contribution to LA Teachers' Retirement	2130-231	73,557	76,741	44,625	75,251	75,251	73,402	(1,849)	-2%
Workers Compensation	2130-260	1,009	1,010	554	934	934	1,010	76	8%
Total Health Services		420,207	424,177	244,526	416,938	416,938	421,500	4,562	1%
Educational Assessments									
Salaries - Psychological & Educational Assessment	2140-100	-	-	12,800	25,600	25,600	-	(25,600)	-100%
Salaries -Other Therapists, Etc.	2140-113	434,987	439,124	244,949	421,002	421,002	441,124	20,122	4%
Salaries - Therapists/Specialists/Counselors	2143-113	-	-	-	-	-	-	-	--
Employee Benefits									
Group Insurance	2140-210	71,247	69,781	33,329	76,854	76,854	82,506	5,652	-9%
Medicare Taxes	2140-225	5,714	6,367	3,439	6,476	6,476	6,548	72	-2%
Contribution to LA Teachers' Retirement	2140-231	110,922	116,807	68,561	118,796	118,796	117,246	(1,550)	-2%
Workers Compensation	2140-260	1,522	1,537	851	1,474	1,474	1,537	63	4%
Total Educational Assessments		624,392	633,616	363,929	650,202	650,202	648,961	(1,241)	-3%
Speech Pathology & Audiology Services									
Salaries - Supervisors	2151-111	2,735	-	-	-	-	-	-	--
Salaries - Speech Therapists	2152-113	115,360	119,250	75,182	127,644	127,644	80,000	(47,644)	-7%
Salaries - Educ. Interpr/Sign Language Interpi	2154-119	-	-	-	-	-	-	-	--
Employee Benefits									
Group Insurance	2150-210	21,678	23,373	12,538	24,252	24,252	15,200	(9,052)	-4%
Medicare Taxes	2150-225	1,534	1,729	870	1,851	1,851	1,160	(691)	-7%
Contribution to LA Teachers' Retirement	2150-231	18,960	31,721	10,805	29,953	29,953	21,360	(8,593)	6%
Workers Compensation	2150-260	413	417	248	421	421	364	(57)	-1%
Purchased Professional/Technical Services	2160-300	-	-	-	-	-	-	-	--
Total Speech Pathology & Audiology Services		160,680	176,490	99,643	184,121	184,121	118,084	(66,037)	-4%
Total Pupil Support Services		1,205,279	1,234,283	708,098	1,251,261	1,251,261	1,188,545	(62,716)	-5%
Instructional Staff Services									
Improvement of Instructional Services-Regular Programs									
Salaries									
Special Ed -Directors, Supervisors, Coord.	2212-111	104,481	114,079	78,258	117,389	117,389	119,079	1,690	1%
Special Ed -Clerical/Secretarial	2212-114	13,178	-	7,687	13,178	13,178	13,878	700	5%
Special Ed -Other Salaries	2212-100	245,282	166,502	111,467	215,940	215,940	167,043	(48,897)	-23%
Employee Benefits									
Group Insurance	2212-210	46,824	49,495	24,352	65,836	65,836	49,495	(16,341)	-25%
Medicare Taxes	2212-225	4,374	4,068	2,428	5,024	5,024	4,068	(956)	-19%
Contribution to LA Teachers' Retirement	2212-231	90,849	74,635	51,481	92,171	92,171	74,635	(17,536)	-19%
Workers Compensation	2212-260	1,270	982	651	1,143	1,143	982	(161)	-14%
Total Improvement of Instructional Services-Regular Programs		506,258	409,761	276,324	510,681	510,681	429,180	(81,501)	-16%

(Continued)

(Continued)

**ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (FUND 20)
BUDGET 2018 - 2019**

	Function Object	2016 - 2017 Actual	2017-2018				2018 - 2019 Budget	Change 2018 to 2019 Budget	
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%
Staff Training - Special Education									
Stipend Pay	2232-150	\$ 540	\$ 10,000	\$ 17,556	\$ 30,000	\$ 30,000	\$ 10,000	\$ (20,000)	-67%
Employee Benefits									
FICA	2232-220	9	-	-	-	-	-	-	--
Medicare Taxes	2232-225	-	145	255	435	435	145	(290)	-67%
Contribution to LA Teachers' Retirement	2232-231	-	2,660	4,670	7,980	7,980	2,660	(5,320)	-67%
Workers Compensation	2232-260	-	35	58	99	99	35	(64)	-65%
Staff Instructors	2232-112	648,346	500,228	367,433	468,496	468,496	478,547	10,051	2%
Employee Benefits									
Group Insurance	2232-210	93,884	78,772	50,611	89,014	89,014	98,400	9,386	11%
Medicare Taxes	2232-225	8,894	7,254	4,995	6,793	6,793	7,316	523	8%
Contribution to LA Teachers' Retirement	2232-231	165,860	133,061	98,553	124,620	124,620	134,862	10,242	8%
Workers Compensation	2232-260	2,271	1,751	1,226	1,546	1,546	1,789	243	16%
Educational Reimbursement	2232-240	-	-	-	-	-	-	-	--
Total Staff Training - Special Education		919,804	733,906	545,356	728,983	728,983	733,754	4,771	1%
Total Instructional Staff Services		1,426,062	1,143,667	821,680	1,239,664	1,239,664	1,162,934	29,542	-6%
School Administration									
Communications (phone, internet, postage)	2400-530	17,601	-	620	1,000	1,000	1,000	-	0%
Total School Administration		17,601	-	620	1,000	1,000	1,000	-	0%
Business Services									
Telephone and Postage	2510-530	6,811	-	1,812	6,732	6,732	6,850	118	2%
Advertising	2510-540	404	-	0	200	200	350	150	75%
Total Business Services		7,215	-	1,812	6,932	6,932	7,200	268	4%
Student Transportation Services									
Regular Transportation									
Salaries - Bus Drivers	2720-116	-	-	50	-	-	-	-	--
Employee Benefits									
Group Insurance	2720-210	-	-	-	-	-	-	-	--
FICA	2720-220	-	-	-	-	-	-	-	--
Medicare Taxes	2720-225	-	-	1	-	-	-	-	--
Contribution to LA Teachers' Retire.	2720-231	-	-	-	-	-	-	-	--
Contribution to LA School Employees' Retire.	2720-233	-	-	14	-	-	-	-	--
Workers Compensation	2720-260	-	-	2	-	-	-	-	--
Total Regular Transportation		-	-	67	-	-	-	-	--
Special Education Transportation									
Salaries - Bus Drivers	2730-116	9,701	10,000	6,276	11,225	11,225	10,000	(1,225)	-11%
Operational Allowance	2730-583	4,982	10,000	94	10,000	10,000	10,000	-	0%
Fuel	2730-626	140	-	99	150	150	-	(150)	-100%
Employee Benefits									
FICA	2730-220	-	-	9	-	-	-	-	--
Medicare Taxes	2730-225	115	145	78	163	163	145	(18)	-11%
Contribution to LA Teachers' Retire.	2730-231	6	-	-	-	-	-	-	--
Contribution to LA School Employees' Retire.	2730-233	2,164	2,730	1,496	2,986	2,986	5,340	2,354	79%
Workers Compensation	2730-260	439	449	303	449	449	449	-	0%
Total Special Education Transportation		17,547	23,324	8,355	24,973	24,973	25,934	961	4%
Total Student Transportation Services		17,547	23,324	8,422	24,973	24,973	25,934	961	4%
Central Services									
Salaries - System Analysts	2842-118	40,008	26,766	34,410	26,766	26,766	26,766	-	0%
Salaries - Computer Operators	2844-118	3,912	38,234	-	38,234	38,234	38,234	-	0%
Employee Benefits									
Group Insurance	2840-210	6,268	6,606	5,048	12,350	12,350	6,626	(5,724)	-46%
Medicare Taxes	2840-225	612	698	481	943	943	698	(245)	-26%
Contribution to LA School Employees' Retire.	2840-231	11,200	17,290	6,652	17,355	17,355	17,355	-	0%
Workers Compensation	2840-260	154	210	114	215	215	210	(5)	-2%
Total Central Services		62,154	89,804	46,705	95,863	95,863	89,889	(5,974)	-6%
TOTAL EXPENDITURES		4,009,357	3,734,024	2,200,896	4,934,194	4,934,194	4,432,658	(395,264)	-10%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		322,164	300,447	(651,426)	387,270	387,270	356,660	(136,882)	-8%
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	(322,164)	(300,447)	-	(387,270)	(387,270)	(356,660)	30,610	-8%
NET CHANGE IN FUND BALANCE		-	-	(651,426)	-	-	-	(106,272)	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (651,426)	\$ -	\$ -	\$ -	\$ -	

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. 1411-1411
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - OPPORTUNITY GRANT (FUND 90)
BUDGET 2018 - 2019**

			2017-2018						Change 2018 to	
	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget	2019 Budget Amount %		
REVENUES										
Restricted Federal Grants-in-Aid	0000-4535	\$ 5,316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
EXPENDITURES										
Special Education Programs										
Salaries										
Teachers	1210-112	3,840	-	-	-	-	-	-	-	-
Employee Benefits										
Medicare Taxes	1210-225	55	-	-	-	-	-	-	-	-
Contribution to LA Teachers' Retirement	1210-231	979	-	-	-	-	-	-	-	-
Workers Compensation	1210-260	14	-	-	-	-	-	-	-	-
Total Special Education		4,888	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		4,888	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		428	-	-	-	-	-	-	-	
<u>OTHER FINANCING SOURCES (USES)</u>										
Transfers of Indirect Costs	5200-933	(428)	-	-	-	-	-	-	-	-
<u>NET CHANGE IN FUND BALANCE</u>										
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-		

This grant will provide Local Education Agencies (LEAs) with funds to create and/ or enhance career preparation opportunities for students with disabilities.

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 - PRESCHOOL (FUND 52)
BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	2017-2018 Projected Actual	Amended Budget	2018 - 2019 Budget	Change 2018 to 2019 Budget	
								Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4532	\$ 110,073	\$ 99,066	\$ 35,172	\$ 110,134	\$ 110,134	\$ 99,121	\$ (11,013)	-10%
EXPENDITURES									
Special Education Programs									
Salaries - Speech Therapist	1210-112			31,651	55,000	55,000	58,000	3,000	5%
Employee Benefits									
Group Insurance	1210-210			5,104	8,390	8,390	7,482	(908)	-11%
Medicare Taxes	1210-225			417	798	798	841	43	5%
Contribution to LA Teachers' Retirement	1210-231			8,419	14,630	14,630	15,486	856	6%
Workers Compensation	1210-260			104	182	182	191	9	5%
Materials and Supplies	1210-610	14,271	9,689	-	20,000	20,000	9,741	(10,259)	-51%
Technology Related Supplies	1210-615	-	-	-	3,119	3,119	-	(3,119)	-100%
Total Special Education		14,271	9,689	45,695	102,119	102,119	91,741	(10,378)	-10%
Instructional Staff Services									
Salaries - Other Salaries - Coordinator	2212-100	63,275	58,000	-	-	-	-	-	-
Employee Benefits									
Group Insurance	2212-210	7,966	8,369	-	-	-	-	-	-
Contribution to LA Teachers' Retirement	2212-231	16,141	15,428	-	-	-	-	-	-
Workers Compensation	2212-260	223	203	-	-	-	-	-	-
Total Instructional Staff Services		87,605	82,000	-	-	-	-	-	-
TOTAL EXPENDITURES		101,876	91,689	45,695	102,119	102,119	91,741	(10,378)	-10%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		8,197	7,377	(10,523)	8,015	8,015	7,380	(635)	-8%
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	(8,197)	(7,377)	-	(8,015)	(8,015)	(7,380)	635	-8%
NET CHANGE IN FUND BALANCE		-	-	(10,523)	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (10,523)	\$ -	\$ -	\$ -	-	-

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 84.173A

Authorization: Individuals with Disabilities Act (IDEA), as amended, Part B, Section 619, 20 U.S.C. 1411
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

ASCENSION PARISH SCHOOL BOARD
TITLE I - EVERY STUDENT SUCCEEDS ACT (FUND 22)
BUDGET 2018 - 2019

			2017-2018					Change 2018 to	
	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget	2019 Budget	
								Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4541	\$ 4,002,558	\$ 3,549,701	\$ 796,495	\$ 5,039,703	\$ 5,039,703	\$ 3,714,707	\$ (1,324,996)	-26%
EXPENDITURES									
Regular Education Programs									
Salaries									
Elementary Teachers	1110-112	165,627	175,500	-	211,841	211,841	130,000	(81,841)	-39%
Secondary Teachers	1130-112	47,031	-	-	21,661	21,661	35,063	13,402	62%
Employee Benefits									
FICA	1100-220	-	-	-	-	-	-	-	-
Medicare Taxes	1100-225	3,087	2,545	-	3,363	3,363	2,393	(970)	-29%
Contribution to LA Teachers' Retirement	1100-231	54,229	46,683	-	61,692	61,692	43,907	(17,785)	-29%
Workers Compensation	1100-260	745	614	-	766	766	545	(221)	-29%
Total Regular Programs		270,719	225,342	-	299,323	299,323	211,908	(87,415)	-29%
Special Education Programs									
Salaries									
Teachers	1210-112	30,314	-	-	33,162	33,162	23,107	(10,055)	-30%
Employee Benefits									
Medicare Taxes	1210-225	438	-	-	481	481	335	(146)	-30%
Contribution to LA Teachers' Retirement	1210-231	7,730	-	-	8,854	8,854	6,147	(2,707)	-31%
Workers Compensation	1210-260	106	-	-	111	111	77	(34)	-31%
Total Special Education Programs		38,588	-	-	42,608	42,608	29,666	(12,942)	-30%
Special Programs									
NCLB/ESSA Programs									
Salaries									
Teachers	1510-112	350,286	306,873	91,463	207,406	207,406	345,381	137,975	67%
Para-professional (Aides)	1510-115	280,037	200,000	189,605	325,316	325,316	265,984	(59,332)	-18%
Purchased Professional/Technical Services	1510-300	42,702	172,000	72,369	126,500	126,500	84,000	(42,500)	-34%
Repairs and Maintenance	1510-430	-	-	-	-	-	-	-	-
Travel Expense Reimbursement	1510-582	174,469	33,714	91,874	383,369	383,369	71,500	(311,869)	-81%
Other Purchased Services	1510-500	349	-	-	488	488	-	(488)	-
Employee Benefits									
Group Insurance	1510-210	117,233	104,712	64,747	98,007	98,007	125,039	27,032	28%
FICA	1510-220	1,998	-	1,330	-	-	-	-	--
Medicare Taxes	1510-225	8,506	7,350	3,754	7,682	7,682	8,965	1,283	17%
Contribution to LA Teachers' Retirement	1510-231	143,070	134,828	64,250	140,919	140,919	162,923	22,004	16%
Other Retirement	1510-239	1,475	-	-	-	-	1,126	1,126	--
Workers Compensation	1510-260	2,213	1,774	927	1,749	1,749	2,237	488	28%
Other Employee Benefits	1510-290	-	-	-	-	-	-	-	--
Technology Related Supplies	1510-615	35,090	100,000	14,127	156,527	156,527	2,831	(153,696)	-98%
Materials and Supplies	1510-610	157,799	73,960	209,192	315,528	315,528	164,258	(151,270)	-48%
Property - Technology Software	1510-735	-	-	-	-	-	-	-	--
All Other Equipment	1510-730	-	-	-	-	-	-	-	--
Miscellaneous Non Public Expenditures	1510-895	7,605	150,000	-	2,684	2,684	9,000	6,316	235%
Total NCLB/ESSA Programs		1,322,832	1,285,211	803,637	1,766,175	1,766,175	1,243,244	(522,931)	-30%
English Language Acquisition									
Salaries									
Salaries - Teachers	1520-112	38,234	65,500	43,341	67,034	67,034	133,000	65,966	98%
Salaries - Para-professionals (Aides)	1520-115	12,447	9,450	5,531	15,854	15,854	9,450	(6,404)	-40%
Employee Benefits									
Group Insurance	1520-210	12,451	-	8,151	15,334	15,334	26,353	11,019	72%
Medicare Taxes	1520-225	664	1,807	673	1,202	1,202	2,066	864	72%
Contribution to LA Teachers' Retirement	1520-231	12,924	19,937	13,000	22,048	22,048	38,034	15,986	73%
Workers Compensation	1520-260	177	262	161	373	373	470	97	26%
Total English Language Acquisition		76,897	96,956	70,858	121,845	121,845	209,373	87,528	72%
Special Programs - Pre-Kindergarten Programs									
Teachers	1530-112	301,813	230,000	153,599	321,547	321,547	230,778	(90,769)	-28%
Para-professional (Aides)	1530-115	94,737	120,000	46,874	95,737	95,737	120,000	24,263	25%
Travel Expense Reimbursement	1530-582	1,410	1,500	1,317	4,500	4,500	1,500	(3,000)	-67%
Technology Related Supplies	1530-615	609	-	90	400	400	-	(400)	-100%
Materials and Supplies	1530-610	1,153	1,000	415	1,000	1,000	1,000	-	0%
Employee Benefits									
Group Insurance	1530-210	70,039	69,050	36,713	77,198	77,198	64,594	(12,604)	-16%
Medicare Taxes	1530-225	4,856	5,075	2,371	6,054	6,054	5,086	(968)	-16%
Contribution to LA Teachers' Retirement	1530-231	93,937	93,100	48,840	110,999	110,999	93,307	(17,692)	-16%
Workers Compensation	1530-260	1,388	1,225	662	1,477	1,477	1,158	(319)	-22%
Total Special Programs - Pre-Kindergarten Programs		569,942	520,950	290,883	618,912	618,912	517,423	(101,489)	-16%
Total Special Programs		1,969,671	1,903,117	1,165,378	2,506,932	2,506,932	1,970,040	(536,892)	-21%

(Continued)

ASCENSION PARISH SCHOOL BOARD
TITLE I - EVERY STUDENT SUCCEEDS ACT (FUND 22)
BUDGET 2018 - 2019

	Function Object	2016-2017 Actual	2017-2018					2018 - 2019 Budget	Change 2018 to 2019 Budget	
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	Amount		%	
Instructional Staff Services										
Improvement of Instructional Services										
Salaries										
Regular Prog. -Directors/Supervisors	2211-111	\$ 64,562	\$ 62,000	\$ 55,779	\$ 93,667	\$ 93,667	\$ 83,667	\$ (10,000)	-11%	
Employee Benefits										
Group Insurance	2211-210	345	5,000	356	4,627	4,627	4,627	-	0%	
Medicare Taxes	2211-225	936	899	808	1,558	1,558	1,213	(345)	-22%	
Contribution to LA Teachers' Retirement	2211-231	16,463	16,492	14,837	24,915	24,915	22,339	(2,576)	-10%	
Workers Compensation	2211-260	226	217	184	349	349	276	(73)	-21%	
Special Prog. -Directors, Supervisors, Coord.	2214-111	73,142	73,142	48,893	76,142	76,142	73,142	(3,000)	-4%	
Special Prog. -Clerical/Secretarial	2214-114	37,007	37,250	25,053	37,007	37,007	38,164	1,157	3%	
Employee Benefits										
Group Insurance	2214-210	14,820	15,000	9,780	20,933	20,933	20,591	(342)	-2%	
Medicare Taxes	2214-225	511	1,601	346	1,740	1,740	1,614	(126)	-7%	
Contribution to LA Teachers' Retirement	2214-231	28,088	29,364	19,670	31,097	31,097	29,718	(1,379)	-4%	
Workers Compensation	2214-260	385	386	244	473	473	367	(106)	-22%	
Total Improvement of Instructional Services		236,485	241,351	175,950	292,508	292,508	275,718	(16,790)	-6%	
Staff Training - Other Special Programs										
Salaries - Staff Instructors-Other Special Programs	2234-112	852,063	573,450	411,914	826,427	826,427	553,689	(272,738)	-33%	
Stipend Pay	2234-150	6,353	20,000	114,679	161,801	161,801	25,000	(136,801)	-85%	
Employee Benefits										
Group Insurance	2234-210	46,056	103,220	33,424	122,243	122,243	107,057	(15,186)	-12%	
FICA	2234-220	-	-	3	-	-	-	-	--	
Medicare Taxes	2234-225	12,046	8,605	7,277	14,474	14,474	8,391	(6,083)	-42%	
Contribution to LA Teachers' Retirement	2234-231	218,814	157,858	139,907	266,527	266,527	153,931	(112,596)	-42%	
Other Retirement Contributions	2234-239	-	-	68	-	-	-	-	--	
Workers Compensation	2234-260	3,117	2,077	1,738	3,294	3,294	1,910	(1,384)	-42%	
Total Staff Training - Other Special Programs		1,138,449	865,210	709,011	1,394,766	1,394,766	849,978	(544,788)	-39%	
Total Instructional Staff Services		1,374,934	1,106,561	884,961	1,687,274	1,687,274	1,125,696	(561,578)	-33%	
School Administration										
Communications (phone, internet, postage)	2400-530	39,514	44,913	45,666	120,107	120,107	89,913	(30,194)	-25%	
Total School Administration		39,514	44,913	45,666	120,107	120,107	89,913	(30,194)	-25%	
Business Services										
Postage	2510-530	-	-	-	-	-	-	-	--	
Printing and Binding	2540-550	300	-	-	750	750	500	(250)	-33%	
Total Business Services		300	-	-	750	750	500	(250)	-33%	
Operation and Maintenance of Plant Services										
Electricity	2620-622	2,273	3,000	1,014	3,421	3,421	3,550	129	4%	
Total Operation and Maintenance of Plant		2,273	3,000	1,014	3,421	3,421	3,550	129	4%	
Student Transportation Services										
Salaries - Bus Drivers	2720-116	6,868	10,201	3,707	10,201	10,201	10,201	-	0%	
Employee Benefits										
Group Insurance	2720-210	-	-	-	-	-	-	-	--	
Medicare Taxes	2720-225	97	148	51	148	148	148	-	0%	
Contribution to LA Teachers Retirement	2720-231	112	-	-	120	120	-	(120)	--	
Contribution to LA School Employees' Retire.	2720-233	1,506	2,785	609	2,724	2,724	2,724	-	0%	
Workers Compensation	2720-260	290	458	182	678	678	678	-	0%	
Total Student Transportation		8,873	13,592	4,549	13,871	13,871	13,751	(120)	-1%	
TOTAL EXPENDITURES										
		3,704,872	3,296,525	2,101,569	4,674,286	4,674,286	3,445,024	(1,229,262)	-26%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES										
		297,686	253,176	(1,305,074)	365,417	365,417	269,683	(95,734)	-100%	
OTHER FINANCING SOURCES (USES)										
Transfers of Indirect Costs	5200-933	(297,686)	(253,176)	-	(365,417)	(365,417)	(269,683)	95,734	-26%	
NET CHANGE IN FUND BALANCE										
		-	-	(1,305,074)	-	-	-	-	--	
Fund Balance, Beginning of Year										
		-	-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR										
		\$ -	\$ -	\$ (1,305,074)	\$ -	\$ -	\$ -	-	-	

(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 2018 - 2019

	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	2017-2018 Projected Actual	Amended Budget	2018 - 2019 Budget	Change 2017 to 2018 Budget	
								Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4545	\$ 743,237	\$ 613,832	\$ 47,479	\$ 1,464,509	\$ 1,464,509	\$ 902,352	\$ (562,157)	-38%
EXPENDITURES									
Regular Education Programs									
Salaries - Kindergarten Teachers	1105-112	8,061	-	-	-	-	-	-	-
Salaries - Elementary Teachers	1110-112	225,836	216,400	-	351,000	351,000	289,500	(61,500)	-18%
Employee Benefits									
FICA	1100-220	-	-	-	-	-	-	-	-
Medicare Taxes	1100-225	3,392	-	-	5,090	5,090	4,198	(892)	-18%
Contribution to LA Teachers' Retirement	1100-231	59,643	50,110	-	93,366	93,366	77,297	(16,069)	-17%
Workers Compensation	1100-260	819	-	-	1,158	1,158	955	(203)	-18%
Total Regular Education Programs		297,751	266,510	-	450,614	450,614	371,950	(78,664)	-17%
Special Education Programs									
Salaries - Teachers	1210-112	48,318	-	-	50,000	50,000	-	(50,000)	-100%
Employee Benefits									
Medicare Taxes	1210-225	701	-	-	725	725	-	(725)	-100%
Contribution to LA Teachers' Retirement	1210-231	12,321	-	-	13,300	13,300	-	(13,300)	-100%
Workers Compensation	1210-260	169	-	-	165	165	-	(165)	-100%
Total Special Education Programs		61,509	-	-	64,190	64,190	-	(64,190)	-100%
Special Programs									
NCLB/ESSA Programs									
Salaries - Teachers	1510-112	1,126	-	-	-	-	-	-	--
Purchased Professional and Technical Services	1510-300	20,130	12,000	5,650	9,425	9,425	15,000	5,575	59%
Travel Expense Reimbursement	1510-582	5,170	10,720	4,142	88,188	88,188	37,512	(50,676)	-57%
Materials and Supplies	1510-610	4,280	600	5,235	9,832	9,832	9,000	(832)	-8%
Miscellaneous Non-Public Expenditures	1510-895	32,467	30,142	18,948	85,763	85,763	30,142	(55,621)	-65%
Employee Benefits									
Medicare Taxes	1510-225	16	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	1510-231	287	-	-	-	-	-	-	--
Workers Compensation	1510-260	4	-	-	-	-	-	-	--
Other Employee Benefits	1510-290	-	-	-	2,000	2,000	-	(2,000)	-100%
Total NCLB/ESSA Programs		63,480	53,462	33,975	195,208	195,208	91,654	(103,554)	-53%
Special Programs - Pre-Kindergarten Programs									
Salaries - Teachers	1530-112	8,632	-	-	-	-	-	-	-
Employee Benefits									
Medicare Taxes	1530-225	125	-	-	-	-	-	-	-
Contribution to LA Teachers' Retirement	1530-231	2,201	-	-	-	-	-	-	-
Workers Compensation	1530-260	30	-	-	-	-	-	-	-
Total Special Programs - Pre-Kindergarten Programs		10,988	-	-	-	-	-	-	-
Total Special Programs		74,468	53,462	33,975	195,208	195,208	91,654	(103,554)	-53%
Instructional Staff Services									
Staff Training Services-Regular Education									
Salaries - Staff Instructors-Regular Education	2231-112	1,542	-	-	-	-	-	-	-
Employee Benefits									
Medicare Taxes	2231-225	22	-	-	-	-	-	-	-
Contribution to LA Teachers' Retirement	2231-231	393	-	-	-	-	-	-	-
Workers Compensation	2231-260	5	-	-	-	-	-	-	-
Total Staff Training Services-Regular Education		1,962	-	-	-	-	-	-	-
Staff Training - Special Education									
Staff Instructors - Other Special Programs	2234-112	182,603	169,500	93,914	397,013	397,013	250,000	(147,013)	-37%
Employee Benefits									
Group Insurance	2234-210	19,949	30,510	16,378	138,232	138,232	46,726	(91,506)	-66%
Medicare Taxes	2234-225	2,508	2,458	1,308	5,757	5,757	3,625	(2,132)	-37%
Contribution to LA Teachers' Retirement	2234-231	46,564	45,087	24,981	105,605	105,605	66,750	(38,855)	-37%
Workers Compensation	2234-260	639	593	310	1,310	1,310	825	(485)	-37%
Total Staff Training - Special Education		252,263	248,148	136,891	647,917	647,917	367,926	(279,991)	-43%
Total Instructional Staff Services		254,225	248,148	136,891	647,917	647,917	367,926	(279,991)	-43%
TOTAL EXPENDITURES		687,953	568,120	170,866	1,357,929	1,357,929	831,530	(526,399)	-39%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		55,285	45,712	(123,387)	106,580	106,580	70,822	(35,758)	-34%
(Continued)									

(Continued)

ASCENSION PARISH SCHOOL BOARD
TITLE II - IMPROVING TEACHER QUALITY STATE GRANTS (FUND 17)
BUDGET 2018 - 2019

Function Object	2017-2018						Change 2017 to 2018 Budget		
	2016-2017	Original	Actual	Projected	Amended	2018 - 2019	Amount	%	
	Actual	Budget	July - Feb.	Actual	Budget	Budget			
<u>OTHER FINANCING SOURCES (USES)</u>									
Transfers of Indirect Costs	5200-933	\$ (55,285)	\$ (45,712)	\$ -	\$ (106,580)	\$ (106,580)	\$ (70,822)	\$ 35,758	-34%
<u>NET CHANGE IN FUND BALANCE</u>		-	-	(123,387)	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (123,387)	\$ -	\$ -	\$ -	-	

(Concluded)

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

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

ASCENSION PARISH SCHOOL BOARD
TITLE III - ENGLISH LANGUAGE ACQUISITION (FUND 41)
BUDGET 2018 - 2019

			2017-2018					Change 2018 to 2019 Budget	
	Function Object	2016-2017 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget	Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4547	\$ 49,608	\$ 51,676	\$ 19,076	\$ 79,420	\$ 79,420	\$ 79,420	\$ -	0%
EXPENDITURES									
English Language Acquisition									
Salaries - Teachers	1520-112	-	-	480	1,586	1,586	1,586	-	0%
Salaries - Para-professionals (Aides)	1520-115	28,939	28,446	16,594	31,080	31,080	31,080	-	0%
Travel Expense Reimbursement	1520-582	336	1,174	415	2,018	2,018	2,018	-	0%
Materials and Supplies	1520-610	480	1,500	172	5,404	5,404	5,404	-	0%
Technology Related Supplies	1520-615	-	-	-	678	678	678	-	0%
Employee Benefits									
Group Insurance	1520-210	11,026	11,378	6,530	17,849	17,849	17,849	-	0%
Medicare Taxes	1520-225	373	413	223	451	451	451	-	0%
Contribution to LA Teachers' Retirement	1520-231	7,380	7,567	4,542	8,689	8,689	8,689	-	0%
Workers Compensation	1520-260	101	185	56	108	108	108	-	0%
Total Special Programs		48,635	50,663	29,012	67,863	67,863	67,863	-	0%
School Administration									
Communications (phone, internet, and postage)	2400-530	-	-	10,000	10,000	10,000	10,000	-	0%
Total School Administration				10,000	10,000	10,000	10,000	-	0%
TOTAL EXPENDITURES									
		48,635	50,663	39,012	77,863	77,863	77,863	-	0%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		973	1,013	(19,936)	1,557	1,557	1,557	-	0%
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	(973)	(1,013)	-	(1,557)	(1,557)	(1,557)	-	0%
NET CHANGE IN FUND BALANCE									
		-	-	(19,936)	-	-	-	-	--
Fund Balance, Beginning of Year		\$ -	-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (19,936)	\$ -	\$ -	\$ -		

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 3101-314
Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Fund:

ASCENSION PARISH SCHOOL BOARD
TITLE III - IMMIGRANT (FUND 43)
BUDGET 2018 - 2019

Function Object	2016-2017 Actual	2017-2018				2018 - 2019 Budget	Change 2018 to 2019 Budget			
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid	0000-4547	\$ 7,122	\$ 6,036	\$ 890	\$ 13,632	\$ 13,632	\$ 13,632	\$ -	0%	
<u>EXPENDITURES</u>										
<u>English Language Acquisition</u>										
Travel Expense Reimbursement	1520-582	3,430	-	1,044	4,459	4,459	4,459	-	0%	
Materials and Supplies	1520-610	2,563	5,587	630	6,554	6,554	6,554	-	0%	
Technology Related Supplies	1520-615	600	-	256	1,627	1,627	1,627	-	0%	
Total Special Programs		6,593	5,587	1,930	12,640	12,640	12,640	-	0%	
TOTAL EXPENDITURES		6,593	5,587	1,930	12,640	12,640	12,640	-	0%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		529	449	(1,040)	992	992	992	-	100%	
<u>OTHER FINANCING SOURCES (USES)</u>										
Transfers of Indirect Costs	5200-933	(529)	(449)	-	(992)	(992)	(992)	-	0%	
<u>NET CHANGE IN FUND BALANCE</u>		-	-	(1,040)	-	-	-	-	--	
Fund Balance, Beginning of Year		-	-	-	-	-	-			
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (1,040)	\$ -	\$ -	\$ -			

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 3101-314
Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Fund:

ASCENSION PARISH SCHOOL BOARD
TITLE IV A - STUDENT SUPPORT AND ACADEMIC ENRICHMENT (FUND 121)
BUDGET 2018 - 2019

Function Object	2016-2017 Actual	Original Budget	2017-2018				2018 - 2019 Budget	Change 2018 to 2019 Budget		
			Actual July - Feb.	Projected Actual	Amended Budget	Amount		%		
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid	0000-4559	\$ -	\$ -	\$ -	\$ 90,874	\$ 90,874	\$ 90,874	\$ -	0%	
<u>EXPENDITURES</u>										
NCLB/ESSA Programs										
Purchased Professional and Technical Services	1510-300	-	-	-	2,000	2,000	2,000	-	0%	
Other Purchased Services	1510-500	-	-	-	23,067	23,067	23,067	-	0%	
Materials and Supplies	1510-610	-	-	26,591	54,770	54,770	54,770	-	0%	
Technology-Related Supplies	1510-615	-	-	-	4,424	4,424	4,424	-	0%	
Total Special Programs		-	-	26,591	84,261	84,261	84,261	-	0%	
TOTAL EXPENDITURES		-	-	26,591	84,261	84,261	84,261	-	0%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	(26,591)	6,613	6,613	6,613	-	0%	
<u>OTHER FINANCING SOURCES (USES)</u>										
Transfers of Indirect Costs	5200-933	-	-	-	(6,613)	(6,613)	(6,613)	-	0%	
<u>NET CHANGE IN FUND BALANCE</u>		-	-	(26,591)	-	-	-	-	--	
Fund Balance, Beginning of Year		-	-	-	-	-	-			
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (26,591)	\$ -	\$ -	\$ -			

The purpose of this grant is to develop and implement Visual Arts and Performing Arts programs at all elementary schools for grades K-4

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) Fund:

**ASCENSION PARISH SCHOOL BOARD
TITLE XIX - KID MED (FUND 25)
BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	2017-2018				2018 - 2019 Budget	Change 2018 to 2019 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid	0000-1992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<u>EXPENDITURES</u>										
Pupil Support Services										
Salaries										
Nurses	2134-118	28,000	41,318	-	-	-	-	-	-	--
Clerical/Secretarial	2130-114	22,983	22,983	13,407	22,983	22,983	20,237	(2,746)	-12%	
Travel Expense Reimbursement	2130-582	23	4,500	-	-	-	-	-	-	--
Materials and Supplies	2130-610	-	1,500	-	-	-	-	-	-	--
Employee Benefits										
Group Insurance	2130-210	10,468	9,409	6,033	10,345	10,345	10,345	-	0%	
Medicare Taxes	2130-225	652	1,128	144	247	247	293	46	19%	
Contribution to LA Teachers' Retirement	2130-231	13,001	20,171	3,566	6,113	6,113	5,403	(710)	-12%	
Workers Compensation	2130-260	178	280	44	76	76	67	(9)	-12%	
Total Pupil Support Services		75,305	101,289	23,194	39,764	39,764	36,345	(3,419)	-9%	
TOTAL EXPENDITURES		75,305	101,289	23,194	39,764	39,764	36,345	(3,419)	-9%	
<u>NET CHANGE IN FUND BALANCE</u>		(75,305)	(101,289)	(23,194)	(39,764)	(39,764)	(36,345)	3,419	-9%	
Fund Balance, Beginning of Year		182,546	107,241	107,241	107,241	107,241	67,477			
FUND BALANCE, END OF YEAR		\$ 107,241	\$ 5,952	\$ 84,047	\$ 67,477	\$ 67,477	\$ 31,132			

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 2018 - 2019**

	Function Object	2016-2017 Actual	Original Budget	2017-2018 Actual July - Feb.	Projected Actual	Amended Budget	2018 - 2019 Budget	Change 2018 to 2019 Budget	
								Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4510	\$ 228,803	\$ 228,218	\$ 64,402	\$ 259,831	\$ 259,831	\$ 245,731	\$ (14,100)	-5%
EXPENDITURES									
Career and Technical Education Programs									
Salaries - Career/Tech Ed Program Teachers	1390-112	57,419	72,400	47,287	65,486	65,486	73,400	7,914	12%
Purchased Professional and Technical Services	1300-300	5,898	10,131	3,680	12,698	12,698	10,131	(2,567)	-20%
Travel Expense Reimbursement	1300-582	41,931	31,000	42,225	42,750	42,750	35,800	(6,950)	-16%
Other Purchased Services	1300-500	24,770	20,261	26,450	26,450	26,450	30,400	3,950	15%
Technology Related Supplies	1300-615	9,955	75,600	76,009	82,501	82,501	67,200	(15,301)	-19%
Materials and Supplies	1300-610	42,665	8,400	9,514	20,500	20,500	16,800	(3,700)	-18%
Textbooks/Workbooks	1300-642	26,357	-	4,674	-	-	-	-	--
Property	1300-700	12,202	-	-	-	-	-	-	--
Employee Benefits									
FICA	1300-220	2,761	7,839	2,656	2,740	2,740	5,007	2,267	83%
Medicare Taxes	1300-225	894	1,049	670	950	950	1,064	114	12%
Contribution to LA Teachers' Retirement	1300-231	3,736	-	1,181	5,665	5,665	5,687	22	0%
Workers Compensation	1300-260	215	253	155	91	91	242	151	166%
Total Career and Technical Education Programs		228,803	226,933	214,501	259,831	259,831	245,731	(14,100)	-5%
Instructional Staff Services									
Salaries									
Stipend Pay	2235-150	-	1,000	8,976	-	-	-	-	-
Employee Benefits									
FICA	2235-220	-	-	110	-	-	-	-	-
Medicare Taxes	2235-225	-	15	144	-	-	-	-	-
Contribution to LA Teachers' Retirement	2235-231	-	266	1,916	-	-	-	-	-
Workers Compensation	2235-260	-	4	28	-	-	-	-	-
Total Instructional Staff Services		-	1,285	11,174	-	-	-	-	-
TOTAL EXPENDITURES		228,803	228,218	225,675	259,831	259,831	245,731	(14,100)	-5%
NET CHANGE IN FUND BALANCE		-	-	(161,273)	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (161,273)	\$ -	\$ -	\$ -	-	-

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. 232
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

ASCENSION PARISH SCHOOL BOARD
SCHEDULE OF RESTRICTED FEDERAL GRANTS-IN-AID REVENUE
2018-2019

<u>Federal Program Name</u>	<u>2017-2018 Amended Budget</u>	<u>2018-2019 Budget</u>	<u>Difference Increase (Decrease)</u>
Major Fund			
Flood 8/2016 FEMA DR-4277	\$ 12,245,000	\$ 27,964,135	\$ 15,719,135
Nonmajor Funds			
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	249,632	249,632	-
Child Nutrition	6,150,000	7,300,000	1,150,000
Early Childhood Community Network Pilot	34,140	34,140	-
Early Childhood Lead Agencies	9,005	9,005	-
Head Start	1,983,740	2,034,491	50,751
Homeless Children and Youth	3,946	-	(3,946)
Jobs for America's Graduates	6,167	6,167	-
Jobs for America's Graduates-AIM High	60,000	60,000	-
Jobs for America's Graduates-PETS	74,793	74,793	-
Louisiana Assistive Technology Initiative	228,571	228,571	-
Principal Coaching-System for Teacher and Student Advancement Expansion 1003a	187,647	-	(187,647)
Project School Emergency Response to Violence	-	-	-
Redesign Planning 1003A	11,627	-	(11,627)
Reserve Officer Training Corps	200,000	200,000	-
School Resign, Round 1	75,130	-	(75,130)
School Improvement-Believe and Succeed	131,354	-	(131,354)
Special Education-Believe and Prepare-Cohort 3	-	-	-
Special Education-Believe and Prepare-Expansion	10,000	-	(10,000)
Special Education-Believe and Prepare-Formula Transition	13,500	-	(13,500)
Special Education-Believe and Prepare-Transition	7,500	-	(7,500)
Special Education-High Cost Services	172,607	-	(172,607)
Special Education-IDEA	5,321,464	4,789,318	(532,146)
Special Education-Opportunity Grant	-	-	-
Special Education-Preschool	110,134	99,121	(11,013)
Title I-Every Student Succeeds Act	5,039,703	3,714,707	(1,324,996)
Title II-Improving Teacher Quality State Grants	1,464,509	902,352	(562,157)
Title III-English Language Acquisition	79,420	79,420	-
Title III-Immigrant	13,632	13,632	-
Title IV-Student Support and Academic Enrichment	90,874	90,874	-
Title XIX-Kid Med	-	-	-
Vocational Education-Carl Perkins	259,831	245,731	(14,100)
Subtotal - Nonmajor Funds	22,011,769	20,154,797	(1,856,972)
Total Restricted Federal Grants-in-Aid Revenue	\$ 34,256,769	\$ 48,118,932	\$ 13,862,163

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
2018-2019**

	2016-2017 Actual				2017-2018 Projected Actual				2018-2019 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	Flood 8/2016 FEMA DR-4277	Special Revenue Funds	Total - Appropriated
REVENUES												
Ad Valorem Taxes	\$55,750,075	\$ -	\$ -	\$55,750,075	\$ 55,549,150	\$ -	\$ -	\$ 55,549,150	\$ 58,411,268	\$ -	\$ -	\$ 58,411,268
Sales and Use Taxes	71,040,618	-	-	71,040,618	61,274,312	-	-	61,274,312	64,500,000	-	-	64,500,000
Minimum Foundation Program	96,452,550	-	122,478	96,575,028	95,578,176	-	220,000	95,798,176	103,562,141	-	124,000	103,686,141
Federal Grants	-	27,381,849	20,629,508	48,011,357	-	12,244,017	22,661,769	34,905,786	-	10,964,135	20,154,797	31,118,932
Other Revenues	13,446,241	536,537	1,917,405	15,900,183	12,866,760	105,000	2,756,394	15,728,154	11,098,039	-	2,765,017	13,863,056
TOTAL REVENUES	236,689,484	27,918,386	22,669,391	287,277,261	225,268,398	12,349,017	25,638,163	263,255,578	237,571,448	10,964,135	23,043,814	271,579,397
EXPENDITURES												
Regular Education	106,179,937	2,960,905	568,470	109,709,312	109,835,105	2,238,677	825,067	112,898,849	106,917,333	1,750,000	583,858	109,251,191
Special Education	23,165,215	69,541	1,675,072	24,909,828	24,179,270	20,096	2,827,603	27,026,969	24,600,485	-	2,175,662	26,776,147
Career and Technical Education	1,857,308	4,322	328,803	2,190,433	1,866,255	-	340,791	2,207,046	1,908,633	9,500	326,691	2,244,824
Other Instructional Programs	8,245,335	650,800	179,705	9,075,840	6,231,204	187,043	200,000	6,618,247	8,245,597	256,000	200,000	8,701,597
Special Programs	2,718,940	83,817	4,058,428	6,861,185	2,474,080	20,515	4,873,920	7,368,515	2,469,263	-	4,164,891	6,634,154
Total Instruction	142,166,735	3,769,385	6,810,478	152,746,598	144,585,915	2,466,331	9,067,381	156,119,627	144,141,311	2,015,500	7,451,102	153,607,913
Pupil Support	12,369,561	65,803	1,498,423	13,933,787	12,639,342	394	1,506,624	14,146,360	12,899,279	44,000	1,452,741	14,396,020
Instructional Staff Services	10,458,373	22,030	3,449,374	13,929,777	10,305,883	12,061	4,076,662	14,394,606	10,606,480	606,000	2,943,526	14,156,006
General Administration	4,294,559	3,246	-	4,297,805	4,557,338	-	-	4,557,338	4,581,102	-	-	4,581,102
School Administration	15,058,513	102,146	59,738	15,220,397	12,226,681	140,748	133,107	12,500,536	15,488,152	270,000	102,913	15,861,065
Business Services	2,420,554	405,993	7,515	2,834,062	2,321,358	50,265	7,682	2,379,305	2,520,088	-	7,700	2,527,788
Operation and Maintenance of Plant	24,102,225	3,391,234	121,387	27,614,846	25,275,663	4,003,187	5,421	29,284,271	25,917,245	1,533,044	4,550	27,454,839
Student Transportation	15,819,771	339,473	83,837	16,243,081	12,250,272	-	114,648	12,364,920	12,689,279	-	101,795	12,791,074
Central Services	5,962,605	866,230	62,154	6,890,989	4,804,326	1,109,670	95,863	6,009,859	5,895,138	500,000	89,889	6,485,027
Food Service	1,647	134,761	10,555,905	10,692,313	385,817	188,900	11,027,372	11,602,089	-	400,000	11,838,963	12,238,963
Facility Acquisition and Construction	3,020,078	28,414,657	-	31,434,735	2,049,766	15,656,028	-	17,705,794	4,020,977	8,307,835	-	12,328,812
Debt Service	9,150	-	-	9,150	7,850	-	-	7,850	7,000	-	-	7,000
Total Support Services	93,517,037	33,745,573	15,838,333	143,100,943	86,824,296	21,161,253	16,967,379	124,952,928	94,624,741	11,660,879	16,542,077	122,827,697
TOTAL EXPENDITURES	235,683,772	37,514,958	22,648,811	295,847,541	231,410,211	23,627,584	26,034,760	281,072,555	238,766,052	13,676,379	23,993,179	276,435,610
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,005,712	(9,596,572)	20,580	(8,570,280)	(6,141,813)	(11,278,567)	(396,597)	(17,816,977)	(1,194,604)	(2,712,244)	(949,365)	(4,856,213)
OTHER FINANCING SOURCES (USES)												
Other Financing Sources	1,190,618	9,631,089	819,507	11,641,214	882,500	12,000,000	1,500,000	14,382,500	3,843,125	2,000,000	1,650,000	7,493,125
Other Financing Uses	(12,066,146)	-	(706,752)	(12,772,898)	(16,798,206)	-	(894,145)	(17,692,351)	(2,640,568)	-	(736,926)	(3,377,494)
NET FINANCING SOURCES (USES)	(10,875,528)	9,631,089	112,755	(1,131,684)	(15,915,706)	12,000,000	605,855	(3,309,851)	1,202,557	2,000,000	913,074	4,115,631
NET CHANGE IN FUND BALANCES	(9,869,816)	34,517	133,335	(9,701,964)	(22,057,519)	721,433	209,258	(21,126,828)	7,954	(712,244)	(36,291)	(740,581)
Fund Balance, Beginning of Year	79,411,446	-	468,705	79,880,151	69,541,630	34,517	602,041	70,178,188	47,484,112	755,950	811,299	49,051,361
FUND BALANCES, END OF YEAR	\$69,541,631	\$ 34,517	\$ 602,041	\$70,178,187	\$ 47,484,112	\$ 755,950	\$ 811,299	\$ 49,051,361	\$ 47,492,065	\$ 43,706	\$ 775,008	\$ 48,310,779

**ASCENSION PARISH SCHOOL BOARD
FUND BALANCES SCHEDULE
2018-2019**

	Major Funds		(c)	(d)	(e)	(f)	(g)	(h)	(i)
	(a)	(b)	Special	= (a) + (b) + (c)	Capital	Debt	= (d) + (e) = (f)	Health	= (g) + (h)
	General	Flood 8/2016	Revenue	Total	Projects	Service	Total	Care	Total
	Fund	FEMA DR-4277	Funds	Appropriated	Funds	Funds	Governmental	Fund	All Funds
Beginning Fund Balance	\$ 47,484,112	\$ 755,950	\$ 811,299	\$ 49,051,361	\$ 24,112,766	\$ 15,359,765	\$ 88,523,892	\$ 275,676	\$ 88,799,568
Increases									
Revenues	237,571,448	10,964,135	23,043,814	271,579,397	10,000	18,884,485	290,473,882	37,244,304	327,718,186
Other Sources of Funds	3,843,125	2,000,000	1,650,000	7,493,125	60,000,000	-	67,493,125	-	67,493,125
Total Increases	241,414,573	12,964,135	24,693,814	279,072,522	60,010,000	18,884,485	357,967,007	37,244,304	395,211,311
Decreases									
Expenditures	238,766,052	13,676,379	23,993,179	276,435,610	56,915,000	25,113,903	358,464,513	37,486,193	395,950,706
Other Uses of Funds	2,640,568	-	736,926	3,377,494	3,043,125	-	6,420,619	-	6,420,619
Total Decreases	241,406,619	13,676,379	24,730,105	279,813,103	59,958,125	25,113,903	364,885,131	37,486,193	402,371,324
Net Increase (Decrease)	7,954	(712,244)	(36,291)	(740,581)	51,875	(6,229,418)	(6,918,124)	(241,889)	(7,160,013)
Ending Fund Balance	<u>\$ 47,492,065</u>	<u>\$ 43,706</u>	<u>\$ 775,008</u>	<u>\$ 48,310,779</u>	<u>\$ 24,164,641</u>	<u>\$ 9,130,346</u>	<u>\$ 81,605,767</u>	<u>\$ 33,787</u>	<u>\$ 81,639,554</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 appropriated budget. The general fund (a), Flood 8/2016 FEMA DR-4277 (b), and Health Care (h) funds are the three major funds of the Ascension Parish School Board.

BUDGET AMENDMENT AND ADOPTION RESOLUTION

June 19, 2018

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

A resolution amending the general fund and special revenue funds budgets for the fiscal year beginning on July 1, 2017 and ending on June 30, 2018 and adopting, finalizing and implementing the general fund and the special revenue funds budgets of the Ascension Parish School Board for the fiscal year beginning on July 1, 2018 and ending on June 30, 2019.

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 general fund and special revenue funds budgets for the fiscal year beginning on July 1, 2017 and ending on June 30, 2018 ("amended"), and proposed general fund and special revenue funds budgets for the fiscal year beginning on July 1, 2018 and ending on June 30, 2019 ("proposed"), which was accompanied by a budget adoption resolution; and

WHEREAS the amended and proposed general fund and 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 amended and proposed general fund and 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 amended and proposed general fund and special revenue funds budgets has now been conducted and considered; now

THEREFORE BE IT RESOLVED by the Ascension Parish School Board that the amended and proposed general fund and 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

Ascension Parish School Board has been self-insured providing health benefits since 2005. In 2017-2018, 7,600 active and 1,600 retired employees and dependents participate in the health benefit, which is accounted for in the Health Care internal service fund.

The self-insured Health Care internal service fund, with budgeted expenditures for 2018-2019 estimated at \$37.5 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, 2017 (the prior fiscal year) resulted in an operating loss of \$3.1 million. Over the previous three fiscal years, a total of \$17.6 million was transferred from the general fund to the Health Care fund. For the 2017-2018 (current) fiscal year, an operating loss of \$1.9 million is projected before a \$2 million transfer in from the general fund.

Looking forward to the 2018-2019 fiscal year, premium revenues are expected to increase by 2%. While claims expenses are projected to increase by 4.5% over the current year's projected actual, that increase is partially offset by an anticipated savings of \$2.6 million due to benefit changes which became effective in November 2017.



Nursing services are cheerfully provided to a Sorrento Primary student.

**ASCENSION PARISH SCHOOL BOARD
HEALTH CARE INTERNAL SERVICE FUND (FUND 11)
BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	2017 - 2018		Projected Actual	2018 - 2019 Budget	Change 2018 to 2019 Budget	
			Budget	Actual July - Feb			Amount	%
<u>OPERATING REVENUES</u>								
Premiums	0000-1999	\$ 36,791,415	\$ 36,000,000	\$ 22,682,214	\$ 36,514,023	\$ 37,244,304	\$ 1,244,304	3%
TOTAL OPERATING REVENUES		36,791,415	36,000,000	22,682,214	36,514,023	37,244,304	1,244,304	3%
<u>OPERATING EXPENSES</u>								
Claims	2590-210	37,596,516	33,532,479	21,621,915	36,009,754	35,044,193	1,511,714	5%
Reinsurance Premiums	2590-210	861,361	888,000	578,594	858,594	840,000	(48,000)	-5%
Administrative Services	2590-210	1,475,016	1,380,000	960,621	1,490,789	1,584,000	204,000	15%
Patient-centered Outcomes Research Fees	2590-210	-	18,000	-	18,000	18,000	-	0%
TOTAL OPERATING EXPENSES		39,932,893	35,818,478	23,161,130	38,377,137	37,486,193	1,667,714	5%
OPERATING PROFIT (LOSS)		(3,141,478)	181,521	(478,916)	(1,863,114)	(241,890)	(423,411)	-233%
<u>NON-OPERATING REVENUES</u>								
Transfers In	5220-000	5,300,000	-	-	2,000,000	-	-	--
TOTAL NON-OPERATING REVENUES		5,300,000	-	-	2,000,000	-	-	--
<u>CHANGE IN NET POSITION</u>		2,158,522	181,521	(478,916)	136,886	(241,890)	(423,411)	-233%
Total Net Position, Beginning of Year		(2,019,732)	138,790	138,790	138,790	275,676		
TOTAL NET POSITION, END OF YEAR		\$ 138,790	\$ 320,312	\$ (340,126)	\$ 275,676	\$ 33,787		

'Excellence Always': East Ascension Girls Basketball wins Class 5A state championship

ALEXANDRIA — You never forget your first.

Playing in its first championship game, East Ascension made the most of it, defeating Natchitoches Central 37-32 in the LHSAA Class 5A final at the Rapides Coliseum on Saturday night.

“When I first got here in 1997, everyone told me, ‘I’d like to see that day,’ ” Lady Spartans coach Dennis Chandler said. “That day is here right now, and we are very, very proud of that.”



With points at a premium, EA (24-2) took advantage of the Lady Chiefs’ dry spell in the third quarter to score 12 unanswered points — shifting the momentum in its favor on the final day of the Allstate Sugar Bowl/LHSAA Girls Basketball tournament.

The Lady Spartans’ defense limited Natchitoches Central all night — forcing it to shoot 24.1 percent and holding senior guard Jolie Williams to 17 points on 6-of-25 shooting.

“My priority is of us doing what we do, and what we do is we defend,” Chandler said. “We have done that since I’ve been here. Good teams, bad teams, we’re going to play defense. We might not shoot that well, but we’re going to defend.”

Lady Spartans junior guard Tristen Washington earned Most Outstanding Player honors after scoring 14 points and pulling down three rebounds as EA separated itself from the Lady Chiefs.

For Natchitoches Central (28-9), Coach Nikki Jones was left searching for answers after guiding her team to its first Class 5A championship game since 2013.

“I thought we played hard tonight, but we didn’t play smart,” NCHS coach Nikki Jones said. “I think the nerves got us here and there off their defense. We tried to take it one-on-one a little too much tonight. We never let our offense develop.”

With it being the first title in school history — and Chandler’s first since back-to-back titles at McCall in 1994 and 1995 — the players were proud of being the first group to bring the title to Gonzales. “It means a lot,” Washington said.

EA sophomore guard Sadie Williams added, “When we get older and come back to this school, and coach Chandler’s still there, I think it’s going to be known that in 2018, girls basketball won the state championship.” Chandler lauded his 2018 class for all the hurdles that it took to get here.

“Adversity and perseverance,” Chandler said. “I tell anyone, ‘If you can play for me, you’re a pretty good kid.’ It’s not easy to play for me. I’m demanding on and off the floor. Expectations are high. At our school, it says ‘EA’. That acronym says, ‘East Ascension’, but for me it says, ‘Excellence Always.’ ”

Capital, Debt, & Strategic Planning



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CAPITAL, DEBT AND STRATEGIC PLANNING

CAPITAL PROJECTS AND EXPENDITURES



Bullion Primary is expected to open August 2019

In February 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 ("fund 82"). The status of these projects as of May 2018 was

- 6 projects were completed (athletic facility upgrades at Donaldsonville, East Ascension, and St. Amant High schools and the Freshman Academies at Dutchtown, East Ascension (phase 1) and St. Amant High (phase 1) schools), and
- 1 project was in design (the athletic facility upgrade at Dutchtown High school).

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. The first \$20 million in bonds were issued in September 2016, less than a month after the flooding that inundated parts of Ascension parish beginning on August 11, 2016. The status of these projects as of May 2018 was:

CAPITAL, DEBT AND STRATEGIC PLANNING

- 3 projects were under construction,
- 7 projects were in design,
- 3 projects were in the planning stage, and
- 2 projects had not been started.

In 2018-2019 over \$56 million will be spent on the following 18 projects on 24 campuses:

Ascension Parish School Board Capital Projects and Expenditures 2018-2019		
<u>School</u>	<u>Project</u>	<u>Total Amount</u>
Apple Digital	Relocation and renovations	\$ 2,765,000
Ascension Head Start	Remodel interior hallways, electrical upgrade	300,000
Ascension Head Start	Renovations	2,100,000
Dutchtown High	Athletic facilities addition	1,100,000
Dutchtown Primary	Classroom addition	5,500,000
East Ascension High	Freshman Academy chiller replacement	175,000
East Ascension High	Renovations and additions	100,000
Lowery Middle	Classroom addition	2,900,000
Prairieville Middle	Build new gym	2,000,000
St. Amant High	Renovations and additions	1,500,000
St. Amant High	Land acquisition	95,000
Primary schools	Construct covered play pavilion	635,000
District-wide	School security improvements	2,000,000
New K-5 school	Build new grades kindergarten-5 (primary) school	14,000,000
New K-5 school	Build new grades kindergarten-5 (primary) school	5,000,000
New K-5 school	Build new grades kindergarten-5 (primary) school	5,500,000
New 6-8 school	Build new grades 6-8 (middle) school	10,500,000
New 9-12 school	Site planning and permitting for a high school	200,000
Total		\$ 56,370,000

CAPITAL, DEBT AND STRATEGIC PLANNING

\$54.7 million of these capital projects is funded by general obligation bond proceeds which were approved by the voters in April 2016 and \$1,670,000 is funded by the general fund, from which \$37.5 million was transferred to a capital projects fund in February 2014.

The APPLe Digital project includes relocating the program from its current location in Darrow to a facility on Airline Highway in Sorrento. Renovations will be made to the existing facility to accommodate the APPLe and career education programs. The two projects at the Ascension Head Start campus in Donaldsonville include 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. 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. The East Ascension Freshman Academy project will add a new chiller to accommodate the increase in students and staff. 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 11,000 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 18 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 asset expenditures budgeted in the 2018-2019 general fund:

2018-2019 General Fund Budgeted Capital Asset Expenditures

<u>Location</u>	<u>Description</u>	<u>Amount</u>
Ascension Head Start	Purchase four new school buses	\$360,000
Central Middle	Repair roof	466,299
Darrow Conference Center	Install a natural gas generator	116,575
Donaldsonville Primary	Upgrade the heating and ventilation system	466,299
Donaldsonville Primary	Add additional restrooms in the shelter in place room	262,293
Dutchtown High	Construct road access to Highway 74	75,774
Leblanc Special Services	Repair parking lot surface and drainage	553,730
Residency Verification and Truancy	Purchase a modular office building	<u>437,155</u>
Total		\$2,738,125

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



Carver Primary staff and students celebrate the completion of their covered play pavilion.

**ASCENSION PARISH SCHOOL BOARD
CAPITAL PROJECTS FUNDS
SUMMARY BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	2017-2018			2018-2019 Budget	Change 2018 to 2019 Budget	
			Budget	Actual July-Feb	Projected Actual		Amount	%
REVENUES								
Earnings on Investments	0000-1510	\$ 51,311	\$ 10,000	\$ 70,752	\$ 50,000	\$ 10,000	\$ -	0%
EXPENDITURES								
School Administration								
Technology-related Hardware	2400-734	7,897	-	-	-	-	-	--
Total School Administration		7,897	-	-	-	-	-	
FACILITY ACQUISITION AND CONSTRUCTION SERVICES								
Architect/Engineering Services	4300-334	357,700	4,548,750	1,855,356	2,577,734	2,113,450	(2,435,300)	-54%
Other Purchased Professional & Tech. Services	4900-300	85,794	-	392,633	472,167	340,000	340,000	--
Building Improvements	4600-450	3,028,539	7,097,500	1,168,700	1,600,700	5,057,000	(2,040,500)	-29%
Building Acquisition and Construction	4500-450	17,967,875	20,428,750	3,800,283	8,812,694	47,004,550	26,575,800	130%
All Other Purchased Services	4900-500	-	-	-	-	-	-	--
Land Acquisitions	4100-710	-	-	-	-	95,000	95,000	--
Land Improvements	4200-710	-	-	-	-	2,000,000	2,000,000	--
Total Facility Acquisition and Construction Services		21,439,907	32,075,000	7,216,972	13,463,295	56,610,000	24,535,000	76%
DEBT SERVICE								
Legal Services	5100-332	54,019	-	-	-	100,000	100,000	--
Other Purchased Professional & Tech. Services	5100-300	58,450	-	-	-	200,000	200,000	--
Miscellaneous Expenditures	5100-800	12,301	-	-	-	5,000	5,000	--
Total Debt Service		124,769	-	-	-	305,000	305,000	--
TOTAL EXPENDITURES		21,572,573	32,075,000	7,216,972	13,463,295	56,915,000	24,840,000	77%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(21,521,262)	(32,065,000)	(7,146,220)	(13,413,295)	(56,905,000)	(24,840,000)	77%
OTHER FINANCING SOURCES								
Bond Proceeds	5110-000	20,000,000	-	-	-	60,000,000	60,000,000	--
Premium on Bonds Sold	5120-000	1,651,863	-	-	-	-	-	--
Transfers In	5220-000	11,885,084	-	-	-	-	-	--
TOTAL OTHER FINANCING SOURCES		33,536,947	-	-	-	60,000,000	60,000,000	--
OTHER FINANCING USES								
Transfers Out	5200-932	(12,368,950)	-	(483,866)	(483,866)	(3,043,125)	(3,043,125)	--
TOTAL OTHER FINANCING USES		(12,368,950)	-	(483,866)	(483,866)	(3,043,125)	(3,043,125)	--
NET OTHER FINANCING SOURCES (USES)		21,167,997	-	(483,866)	(483,866)	56,956,875	56,956,875	--
NET CHANGE IN FUND BALANCE		(353,265)	(32,065,000)	(7,630,086)	(13,897,161)	51,875	32,116,875	-100%
Fund Balance, Beginning of Year		38,363,192	38,009,926	38,009,927	38,009,927	24,112,766		
FUND BALANCE, END OF YEAR		\$ 38,009,927	\$ 5,944,926	\$ 30,379,841	\$ 24,112,766	\$ 24,164,641		

**ASCENSION PARISH SCHOOL BOARD
2016 BOND CONSTRUCTION FUND (FUND 92)
SUMMARY BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	2017-2018			2018-2019 Budget	Change 2018 to 2019 Budget	
			Budget	Actual July-Feb	Projected Actual		Amount	%
<u>REVENUES</u>								
Earnings on Investments	0000-1510	\$ 51,286	\$ 10,000	\$ 70,752	\$ 50,000	\$ 10,000	\$ -	0%
<u>EXPENDITURES</u>								
SUPPORT SERVICES PROGRAMS								
School Administration								
Technology-related Hardware	2400-734	7,897	-	-	-	-	-	--
Total School Administration		7,897	-	-	-	-	-	
Facility Acquisition and Construction								
Architect/Engineering Services	4300-334	65,000	3,992,000	1,471,244	2,094,912	2,018,450	(1,973,550)	-49%
Other Purchased Professional & Tech. Services	4900-300	75,679	-	392,633	472,167	340,000	340,000	--
Building Improvements	4600-450	69,596	6,820,000	692,712	1,070,324	4,757,000	(2,063,000)	-30%
Building Acquisition and Construction	4500-450	18,907	8,788,000	400	2,312,596	45,824,550	37,036,550	421%
Land Improvements	4200-710	-	-	-	-	2,000,000	2,000,000	--
Total Facility Acquisition and Construction Services		229,182	19,600,000	2,556,988	5,950,000	54,940,000	35,340,000	180%
Debt Service								
Legal Services	5100-332	54,019	-	-	-	100,000	100,000	--
Purchased Professional and Technical Serv.	5100-300	58,450	-	-	-	200,000	200,000	--
Miscellaneous Expenditures	5100-800	12,301	-	-	-	5,000	5,000	--
Total Debt Service		124,769	-	-	-	305,000	305,000	--
TOTAL EXPENDITURES								
		361,848	19,600,000	2,556,988	5,950,000	55,245,000	35,645,000	182%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES								
		(310,562)	(19,590,000)	(2,486,236)	(5,900,000)	(55,235,000)	(35,645,000)	182%
<u>OTHER SOURCES OF FUNDS</u>								
Bond Proceeds	5110-000	20,000,000	-	-	-	60,000,000	60,000,000	--
Premium on Bonds Sold	5120-000	1,651,863	-	-	-	-	-	--
Transfers In	5220-000	-	-	-	-	-	-	--
Total Other Financing Sources		21,651,863	-	-	-	60,000,000	60,000,000	--
Other Financing Uses								
Transfers Out	5200-932	(483,866)	-	(483,866)	(483,866)	-	-	--
Total Other Financing Uses		(483,866)	-	(483,866)	(483,866)	-	-	--
NET OTHER FINANCING SOURCES (USES)								
		21,167,997	-	(483,866)	(483,866)	60,000,000	60,000,000	--
<u>NET CHANGE IN FUND BALANCE</u>								
		20,857,435	(19,590,000)	(2,970,102)	(6,383,866)	4,765,000	24,355,000	-124%
Fund Balance, Beginning of Year		-	20,857,435	20,857,435	20,857,435	14,473,570		
FUND BALANCE, END OF YEAR		\$ 20,857,435	\$ 1,267,435	\$ 17,887,334	\$ 14,473,570	\$ 19,238,570		

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND MAJOR CONSTRUCTION PROJECTS (FUND 82)
SUMMARY BUDGET 2018 - 2019**

	Function Object	2016-2017 Actual	2017-2018		Projected Actual	2018-2019 Budget	Change 2018 to 2019 Budget	
			Budget	Actual July-Feb			Amount	%
REVENUES								
Earnings on Investments	0000-1510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--
EXPENDITURES								
Facility Acquisition and Construction								
Architect/Engineering Services	4300-334	221,389	556,750	384,112	482,821	95,000	(461,750)	-83%
Other Purchased Professional & Tech. Services	4900-300	9,605	-	-	-	-	-	--
Building Improvements	4600-450	1,144,612	277,500	475,988	530,376	300,000	22,500	8%
Building Acquisition and Construction	4500-450	13,918,216	11,640,750	3,799,883	6,500,098	1,180,000	(10,460,750)	-90%
Land Acquisitions	4100-710	-	-	-	-	95,000	95,000	--
Total Facility Acquisition and Construction Services		15,293,822	12,475,000	4,659,984	7,513,295	1,670,000	(10,805,000)	-87%
TOTAL EXPENDITURES		15,293,822	12,475,000	4,659,984	7,513,295	1,670,000	(10,805,000)	-87%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(15,293,822)	(12,475,000)	(4,659,984)	(7,513,295)	(1,670,000)	10,805,000	-87%
OTHER FINANCING SOURCES (USES) OF FUNDS								
Other Financing Sources								
Transfers In	5220-000	9,914,582	-	-	-	-	-	--
Total Other Financing Sources		9,914,582	-	-	-	-	-	
Other Financing Uses								
Transfers Out	5200-932	(1,970,503)	-	-	-	(3,043,125)	(3,043,125)	--
Total Other Financing Uses		(1,970,503)	-	-	-	(3,043,125)	(3,043,125)	--
NET OTHER FINANCING SOURCES (USES)		7,944,079	-	-	-	(3,043,125)	(3,043,125)	
NET CHANGE IN FUND BALANCE		(7,349,743)	(12,475,000)	(4,659,984)	(7,513,295)	(4,713,125)	7,761,875	-62%
Fund Balance, Beginning of Year		24,502,234	17,152,491	17,152,491	17,152,491	9,639,196		
FUND BALANCE, END OF YEAR		\$ 17,152,491	\$ 4,677,491	\$ 12,492,507	\$ 9,639,196	\$ 4,926,071		

CAPITAL, DEBT AND STRATEGIC PLANNING

DEBT

At the end of the current fiscal year the Ascension Parish School Board will have \$153 million in debt obligations outstanding:

Outstanding Debt at June 30, 2018

	Original	Final	Final	Outstanding
	Issue	Interest	Payment	Principal
<u>General Obligation Bonds</u>		<u>Rates</u>	<u>Due</u>	<u>6/30/2018</u>
Series 2009*	\$ 7,100,000	2.75 - 3.5%	2020	\$ 755,000
Series 2010**	26,575,000	2.0 - 4.125%	2030	13,035,000
Series 2011*	4,340,000	2.30%	2022	1,930,000
Series 2012	20,000,000	3.0 - 4.0%	2031	15,045,000
Series 2013	30,000,000	3.0 - 4.0%	2032	23,155,000
Series 2013A	28,260,000	2.0 - 4.125%	2033	20,355,000
Series 2014*	7,215,000	2.0 - 3.5%	2026	6,000,000
Series 2015*	34,915,000	2.0 - 4.0%	2028	33,565,000
Series 2016	20,000,000	2.0 - 5.0%	2036	19,800,000
Series 2017*	<u>7,865,000</u>	3.0 - 4.0%	2030	<u>7,865,000</u>
Subtotal	186,270,000			141,505,000
<u>Qualified School Construction Bonds</u>				
Series 2009	10,000,000	0.89%	2024	4,666,667
Series 2011	10,000,000	0.50%	2025	5,333,338
Series 2012	<u>1,460,775</u>	0.00%	2032	<u>1,022,542</u>
Subtotal	21,460,775			11,022,547
Grand Total	\$ 207,730,775			\$ 152,527,547

\$129.8 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 2018-2019 the Ascension Parish School Board will issue \$60 million in general obligation bonds for the purpose of funding the majority (73%) of the \$54.7 million budgeted capital project expenditures as detailed in the Capital Projects and Expenditures section and an anticipated \$19 million in capital project expenditures for 2019-2020.

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 2018-2019 totaling \$24.5 million detailed below are funded by a total of 15.08 mills ad valorem tax levy.

2018-2019 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	\$ 370,000	\$ 25,500	\$ 395,500
Series 2010	Purchase/improve land/facilities	1,610,000	497,850	2,107,850
Series 2011	Advance refund Series 2002	460,000	44,390	504,390
Series 2012	Purchase/improve land/facilities	915,000	493,594	1,408,594
Series 2013	Purchase/improve land/facilities	1,090,000	753,800	1,843,800
Series 2013A	Purchase/improve land/facilities	1,010,000	791,213	1,801,213
Series 2014	Advance refund Series 2006	640,000	188,525	828,525
Series 2015	Advance refund Series 2007 and 2008	2,910,000	1,068,875	3,978,875
Series 2016	Purchase/improve land/facilities	100,000	686,750	786,750
Series 2017	Advance refund Series 2010	-	279,150	279,150
Series 2018	Purchase/improve land/facilities	9,000,000	-	9,000,000
Subtotal		18,105,000	4,829,646	22,934,646
<u>Qualified School Construction Bonds</u>				
Series 2009	Energy management (reduce utility costs)	666,667	89,000	755,667
Series 2011	Purchase/improve land/facilities	666,666	50,000	716,666
Series 2012	Purchase/improve land/facilities	-	73,039	73,039
Subtotal		1,333,333	212,039	1,545,372
Grand Total		\$ 19,438,333	\$ 5,041,685	\$24,480,018

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 \$504 million by \$377 million or 75%.

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

**ASCENSION PARISH SCHOOL BOARD
DEBT SERVICE FUNDS
SUMMARY BUDGET 2018-2019**

	Function Object	2016-2017 Actual	2017 - 2018 Budget	Actual July - Feb	Projected Actual	2018 - 2019 Budget	Change 2018 to 2019 Budget	
							Amount	%
REVENUES								
Ad Valorem Taxes	0000-1113	\$ 17,666,140	\$ 18,015,003	\$ 17,953,776	\$ 18,227,667	\$ 18,626,485	\$ 611,482	3%
Interest on Investments	0000-1510	281,597	266,000	145,522	149,681	258,000	(8,000)	-3%
TOTAL REVENUES		17,947,737	18,281,003	18,099,298	18,377,347	18,884,485	603,482	3%
EXPENDITURES								
General Administration								
Pension Accumulation Fund	2310-313	583,356	615,176	606,670	606,670	633,883	18,707	3%
Debt Service								
Legal Services	5100-332	-	-	61,668	61,668	-	-	--
Banking Services	5100-340	-	-	500	500	-	-	--
Other Purchased Professional & Tech Serv	5100-300	14,250	-	17,730	17,730	-	-	--
Interest (long-term)	5100-832	4,925,870	4,843,116	4,754,206	4,823,706	4,968,648	125,532	3%
Redemption of Principal	5100-831	10,381,371	8,770,000	10,176,372	10,176,372	19,511,372	10,741,372	122%
Miscellaneous Expenditures	5100-800	354	-	68,763	68,763	-	-	--
TOTAL EXPENDITURES		15,905,201	14,228,292	15,685,909	15,755,409	25,113,902	10,885,610	77%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		<u>2,042,536</u>	<u>4,052,711</u>	<u>2,413,389</u>	<u>2,621,938</u>	<u>(6,229,418)</u>	<u>(10,282,129)</u>	<u>-254%</u>
OTHER FINANCING SOURCES (USES)								
Issuance of Debt	5110-000	-	8,075,000	7,865,000	7,865,000	-	(8,075,000)	--
Debt Premium	5120-000	-	752,587	933,065	933,065	-	(752,587)	--
Miscellaneous	5100-800	-	(89,115)	-	-	-	89,115	--
Payment to Escrow Agent	5100-915	-	(8,738,472)	(8,762,822)	(8,762,822)	-	8,738,472	--
TOTAL OTHER FINANCING SOURCES (USES)		<u>-</u>	<u>-</u>	<u>35,243</u>	<u>35,243</u>	<u>-</u>	<u>-</u>	<u>--</u>
NET CHANGE IN FUND BALANCES		2,042,536	4,052,711	2,448,632	2,657,181	(6,229,418)	(10,282,129)	-254%
Fund Balances, Beginning of Year		<u>10,660,047</u>	<u>12,702,584</u>	<u>12,702,584</u>	<u>12,702,584</u>	<u>15,359,765</u>		
FUND BALANCES, END OF YEAR		\$ 12,702,584	\$ 16,755,295	\$ 15,115,972	\$ 15,359,765	\$ 9,130,347		

**ASCENSION PARISH SCHOOL BOARD
PARISH-WIDE SINKING FUND (FUND 8)
BUDGET 2018-2019**

	Function Object	2016-2017 Actual	Budget	2017 - 2018 Actual July - Feb	Projected Actual	2018 - 2019 Budget	Change 2018 to 2019 Budget	
							Amount	%
<u>REVENUES</u>								
Ad Valorem Taxes	0000-1113	\$ 16,375,668	\$ 16,700,631	\$ 16,580,386	\$ 16,819,527	\$ 17,324,113	\$ 623,482	4%
Interest on Investments	0000-1510	26,698	35,000	8,299	12,448	15,000	(20,000)	-57%
TOTAL REVENUES		16,402,366	16,735,631	16,588,685	16,831,975	17,339,113	603,482	4%
<u>EXPENDITURES</u>								
General Administration								
Pension Accumulation Fund	2310-313	583,356	615,176	606,670	606,670	633,883	18,707	3%
Debt Service								
Legal Services	5100-332	-	-	61,668	61,668	-	-	--
Banking Services	5100-340	-	-	500	500	-	-	--
Other Purchased Professional & Tech Serv	5100-300	14,250	-	17,730	17,730	-	-	--
Interest (long-term)	5100-832	4,786,870	4,843,116	4,684,706	4,684,706	4,829,648	(13,468)	0%
Redemption of Principal	5100-831	8,975,000	8,770,000	8,770,000	8,770,000	18,105,000	9,335,000	106%
Miscellaneous Expenditures	5100-800	354	-	68,763	68,763	-	-	--
TOTAL EXPENDITURES		14,359,830	14,228,292	14,210,037	14,210,037	23,568,531	9,340,239	66%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES								
		2,042,536	2,507,339	2,378,648	2,621,938	(6,229,418)	(8,736,757)	-348%
<u>OTHER FINANCING SOURCES (USES)</u>								
Issuance of Debt	5110-000	-	8,075,000	7,865,000	7,865,000	-	(8,075,000)	--
Debt Premium	5120-000	-	752,587	933,065	933,065	-	(752,587)	--
Miscellaneous	5100-800	-	(89,115)	-	-	-	89,115	--
Payment to Escrow Agent	5100-915	-	(8,738,472)	(8,762,822)	(8,762,822)	-	8,738,472	--
TOTAL OTHER FINANCING SOURCES (USES)		-	-	35,243	35,243	-	-	--
<u>NET CHANGE IN FUND BALANCE</u>								
		2,042,536	2,507,339	2,413,891	2,657,181	(6,229,418)	(8,736,757)	-348%
Fund Balance, Beginning of Year								
		10,660,047	12,702,584	12,702,584	12,702,584	15,359,765		
FUND BALANCE, END OF YEAR		\$ 12,702,584	\$ 15,209,923	\$ 15,116,475	\$ 15,359,765	\$ 9,130,347		

**ASCENSION PARISH SCHOOL BOARD
QUALIFIED SCHOOL CONSTRUCTION BONDS 2009 SINKING FUND (FUND 63)
BUDGET 2018-2019**

	Function Object	2016-2017 Actual	Budget	2017 - 2018 Actual July - Feb		Projected Actual	2018 - 2019 Budget	Change 2018 to 2019 Budget Amount %	
<u>REVENUES</u>									
Ad Valorem Taxes	0000-1113	\$ 660,256	\$ 665,667	\$ 626,266	\$ 648,516	\$ 655,667	\$ (10,000)	-2%	
Interest on Investments	0000-1510	95,410	90,000	107,142	107,151	100,000	10,000	11%	
TOTAL REVENUES		755,666	755,667	733,408	755,667	755,667	-	0%	
<u>EXPENDITURES</u>									
<u>Debt Service</u>									
Interest (long-term)	5100-832	89,000	89,000	44,500	89,000	89,000	-	0%	
Redemption of Principal	5100-831	666,666	666,667	666,667	666,667	666,667	-	0%	
TOTAL EXPENDITURES		755,666	755,667	711,167	755,667	755,667	-	0%	
<u>NET CHANGE IN FUND BALANCE</u>									
		-	-	22,241	-	-	-	--	
Fund Balance, Beginning of Year		-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ 22,241	\$ -	\$ -	-		

**ASCENSION PARISH SCHOOL BOARD
QUALIFIED SCHOOL CONSTRUCTION BONDS 2011 SINKING FUND (FUND 69)
BUDGET 2018-2019**

	Function Object	2016-2017 Actual	Budget	2017 - 2018 Actual July - Feb	Projected Actual	2018 - 2019 Budget	Change 2018 to 2019 Budget	
							Amount	%
<u>REVENUES</u>								
Ad Valorem Taxes	0000-1113	\$ 563,902	\$ 581,666	\$ 682,693	\$ 695,193	\$ 581,666	\$ -	0%
Interest on Investments	0000-1510	152,764	135,000	21,473	21,473	135,000	-	0%
TOTAL REVENUES		716,666	716,666	704,166	716,666	716,666	-	0%
<u>EXPENDITURES</u>								
<u>Debt Service</u>								
Interest (long-term)	5100-832	50,000	50,000	25,000	50,000	50,000	-	0%
Redemption of Principal	5100-831	666,666	666,666	666,666	666,666	666,666	-	0%
TOTAL EXPENDITURES		716,666	716,666	691,666	716,666	716,666	-	0%
<u>NET CHANGE IN FUND BALANCE</u>		-	-	12,500	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ 12,500	\$ -	\$ -		

**ASCENSION PARISH SCHOOL BOARD
QUALIFIED SCHOOL CONSTRUCTION BONDS 2012 SINKING FUND (FUND 75)
BUDGET 2018-2019**

	Function Object	2016-2017 Actual	Budget	2017 - 2018 Actual July - Feb		Projected Actual	2018 - 2019 Budget	Change 2018 to 2019 Budget Amount %	
<u>REVENUES</u>									
Ad Valorem Taxes	0000-1113	\$ 66,314	\$ 67,039	\$ 64,431	\$ 64,431	\$ 65,039	\$ (2,000)	-3%	
Interest on Investments	0000-1510	6,725	6,000	8,608	8,608	8,000	2,000	33%	
TOTAL REVENUES		73,039	73,039	73,039	73,039	73,039	(0)	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	(0)	0%	
TOTAL EXPENDITURES		73,039	73,039	73,039	73,039	73,039	(0)	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 ten points, from 109.3 to 119.3, by 2020-2021. Challenges identified in reaching that goal include

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



Teacher Shondra James assists Donaldsonville Primary students

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.

\$2.2 million is budgeted in 2018-2019 to achieve the five year goal of access, implementation and funding of quality Tier 1 curriculum.

Achieving the 10-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 2018-2019 this levy is expected to generate \$10 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 at a cost of \$1.8 million in 2018-2019; and
- Reviewing all software systems for better integrations.



Preschool students enjoy learning on Playtime Pads donated by the Public Broadcasting System.

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 18,500 students in grades 2 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 2022-2023 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 170,000 residents by 2025, 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 August 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 late 2018, 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 \$70 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 \$100 million bonded debt, \$70 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	
LA Highway 73	16,600,000
Germany Road	17,800,000
Bullion Crossing	16,100,000
New Middle School	
Bluff Road	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

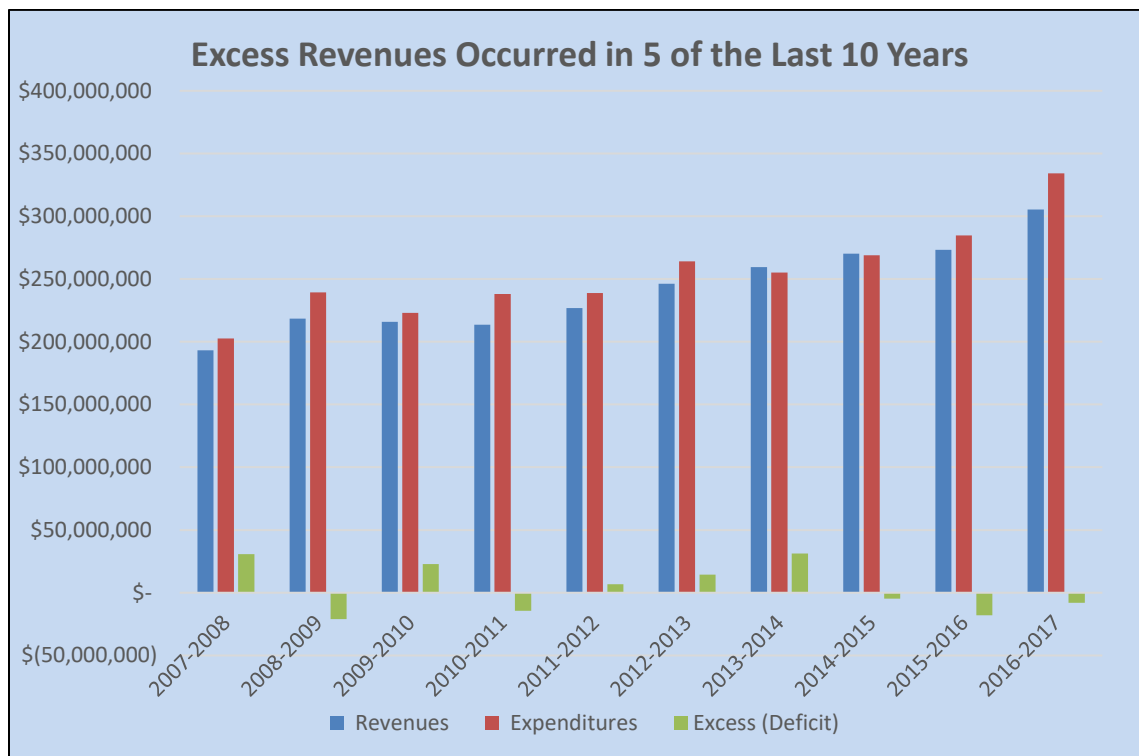
Upcoming strategic planning milestones are

<u>Year</u>	<u>Activity</u>
2018-2019	Determine district enrollment boundaries to accommodate 4 new schools
Fall 2018	School Board member elections
Spring 2019	Renew 7.4 mills for general operations and 2.5 mills for buildings (expire 2020 and 2022, respectively)
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 6% each year, with a low of -1% in 2009-2011 due to the Great Recession, and a high of 13% in 2007-2009 due to an increase in student enrollment and recovery from Hurricane Gustav in September 2008. Over the last ten years expenditures in all governmental funds have increased an average of 7% each year, with a high of 20% from 2007-2008 to 2008-2009 when seven new schools were under construction, 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>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
<u>REVENUES</u>					
Ad Valorem Taxes	\$60,163,606	\$61,968,514	\$63,827,570	\$65,742,397	\$67,714,669
Sales and Use Taxes	66,112,500	67,765,313	69,459,445	71,195,931	72,975,830
Minimum Foundation Program (MFP)	108,024,027	110,828,879	113,709,621	116,668,351	119,707,224
Other Revenue	<u>11,209,019</u>	<u>11,321,110</u>	<u>11,434,321</u>	<u>11,548,664</u>	<u>11,664,151</u>
TOTAL REVENUES	245,509,153	251,883,815	258,430,957	265,155,343	272,061,873
<u>EXPENDITURES</u>					
Instruction	147,744,844	151,438,465	155,224,426	159,105,037	163,082,663
Support Services	<u>96,990,359</u>	<u>99,415,118</u>	<u>101,900,496</u>	<u>104,448,008</u>	<u>107,059,209</u>
TOTAL EXPENDITURES	244,735,203	250,853,583	257,124,922	263,553,046	270,141,872
<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	23,950	280,232	556,034	852,298	1,170,002
Fund Balance, Beginning of Year	<u>47,492,065</u>	<u>47,516,015</u>	<u>47,796,247</u>	<u>48,352,281</u>	<u>49,204,579</u>
FUND BALANCE, END OF YEAR	<u>\$47,516,015</u>	<u>\$47,796,247</u>	<u>\$48,352,281</u>	<u>\$49,204,579</u>	<u>\$50,374,580</u>

Ad valorem taxes have increased an average of 6.5% 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 3.7% 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 \$17.1 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.

Latatia Johnson Meets with the United States Secretary of Education

Gonzales, La. – In July 2017 Ascension Public Schools announced the appointment of Latatia Johnson as an Instructional Supervisor for Elementary Education. Johnson most recently served as principal of G.W. Carver Primary, the 2017 recipient of the TAP Founder's Award, the National Institute for Excellence in Teaching's (NIET) top honor.

Recently, Johnson travelled to Washington, D.C. with NIET to meet with U.S. Secretary of Education Betsy DeVos and congressional members to discuss the importance of educator effectiveness. She was joined by NIET CEO Gary Stark, Somerset ISD (Texas) Superintendent Saul Hinojosa and DeSoto Parish School System Superintendent Cade Brumley. Johnson shared her success at G.W. Carver Primary in growing student achievement through NIET's TAP program.

"Latatia is unquestionably a rising star in the world of education. Her knowledge, dedication and leadership has garnered national attention, and we are thrilled for her to step into this district position," said Ascension Public Schools Superintendent David Alexander.

Her 18-year career in education began in Assumption Parish. In 2002, Johnson moved to Ascension as an English Language Arts and social studies teacher at Lake Elementary. She became an SBLC facilitator at Lowery Elementary in 2006 and assistant principal of G.W. Carver Primary in 2007.

In 2011, Johnson became Principal of G.W. Carver Primary. This year has been momentous for Johnson, who served as the Ascension Public Schools Elementary Principal of the Year and won the 2017 TAP Founder's Award.

"I have had an amazing 10-year journey as an administrator at G.W. Carver Primary. My experience as principal coupled with collaborating with other district leaders allowed me to have a greater influence at my school," said Johnson. "I am excited about working with my colleagues across the district to ensure every student in Ascension is successful in an ever-changing world."

Johnson earned a bachelor's degree in speech and communicative disorders and a master's degree in curriculum and instruction with a reading specialist add-on from Nicholls State University. She holds a Plus 30 certificate in educational leadership and is working on a doctoral degree in educational leadership at Southeastern Louisiana University.



Statistical Data



www.apsb.org

2015-2016 BASELINE SCHOOL PERFORMANCE SCORES (SPS)											
Ascension Parish School District- Last Ten Years											
Site Name	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Letter Grade
Louisiana State Average	87.2	89.4	91.8	94.8	100.5	88.5	89.2	88.1	83	86.8	B
Ascension Parish DPS	99.8	105.9	105.6	109.5	121.2	104.9	106.9	107.4	109.3	110.4	A
Ascension Parish Rank	10th	4th	9th	9th	7th	3rd	4th	3rd	4th	4th	A
Central Elementary School	103.1	103.4									
Central Primary			97.5	99.3	104.8	89.2	87.2	87.1	91.2	84.6	B
Central Middle			107.1	106.3	105.1	98.1	101.4	97	88.9	94.1	B
Donaldsonville High	62.2	66.8	72.6	76.4	108.8	76.4	70.5	76.3	84.6	87.3	B
Donaldsonville Primary	66.7	64.4	64.1	63.9	64.9	46.5	52	56.1	43.3	56	D
Duplessis Primary	100.3	99.3	101.3	102.9	104.2	95.9	100.5	96.5	99.4	99.4	B
Dutchtown High	111.2	117.8	123.5	135.4	153	112.2	110.7	119.6	120.1	122.4	A
Dutchtown Middle	106.8	109.9	114.5	118	121.5	113.7	113.1	118.5	117	120	A
Dutchtown Primary	110.6	114.1	113.5	115.6	123.9	111.5	110.7	115.8	116.5	116.8	A
East Ascension High	95.1	99.2	104	113.1	127.3	96.7	94.3	97.9	101.1	105	A
G.W. Carver Primary	85.2	91	94.4	90.8	92.7	92	85.7	81.8	89.3	95.2	B
Galvez Middle	106	107.2	106.7	107.6	112.1	105.9	105.4	94.5	96.1	103.1	A
Galvez Primary	106.8	111.7	118.3	120.1	120.7	102.4	115.1	112.9	106.2	110.1	A
Gonzales Middle	87	87.2	87.5	86.8	91.1	80.7	81.4	73.8	70	84.3	B
Gonzales Primary	76.4	76.7	81.2	81.9	81.2	84.5	90.2	80.4	76.4	73	C
Lakeside Elementary			101.5	103.7	106.2	98.5	109.5	108.8	102.9	102.9	A
Lake Elementary	104.9	107.2	109.8	111.2	114.3	103	107.9	112.4	106.4	108.4	A
Lowery Elementary	69.6	66.8	65.7	66.3	68.5	46.5	52	56.1	43.3	56	D
Lowery Intermediate	57.2	66.7	74	73.4	79.1	64	62.3	57.1	47.6	41.2	F
Oak Grove Primary	123.3	121.3	122	124.4	125.6	109.3	115.7	118.8	118.5	110.8	A
Pecan Grove Primary		81.9	83.6	87.6	94.3	94.6	94.1	84.1	92.2	86.9	B
Prairieville Middle	116.6	119.1	123.9	125.3	129.1	112.8	120.8	122.8	116.8	127.7	A
Prairieville Primary		122.8	120.7	120.8	123.4	105.1	113.5	111.1	114.4	115.1	A
Sorrento Primary					95.8	86.6	91.8	88	86.4	85.2	B
Spanish Lake School			105.9	106.9	113.8	107.4	104.2	111.9	99.6	105.7	A
St. Amant High	106.6	110.6	115.8	130	145.9	105.4	104.6	109.5	114.7	116.8	A
St. Amant Middle	96.5	102.7	105.3	102.2	106.7	98.5	101.6	103.3	98.3	106.1	A
St. Amant Primary	99	95.7	96.9	101.3	103.3	104.1	104.7	95.9	103.5	103.5	A

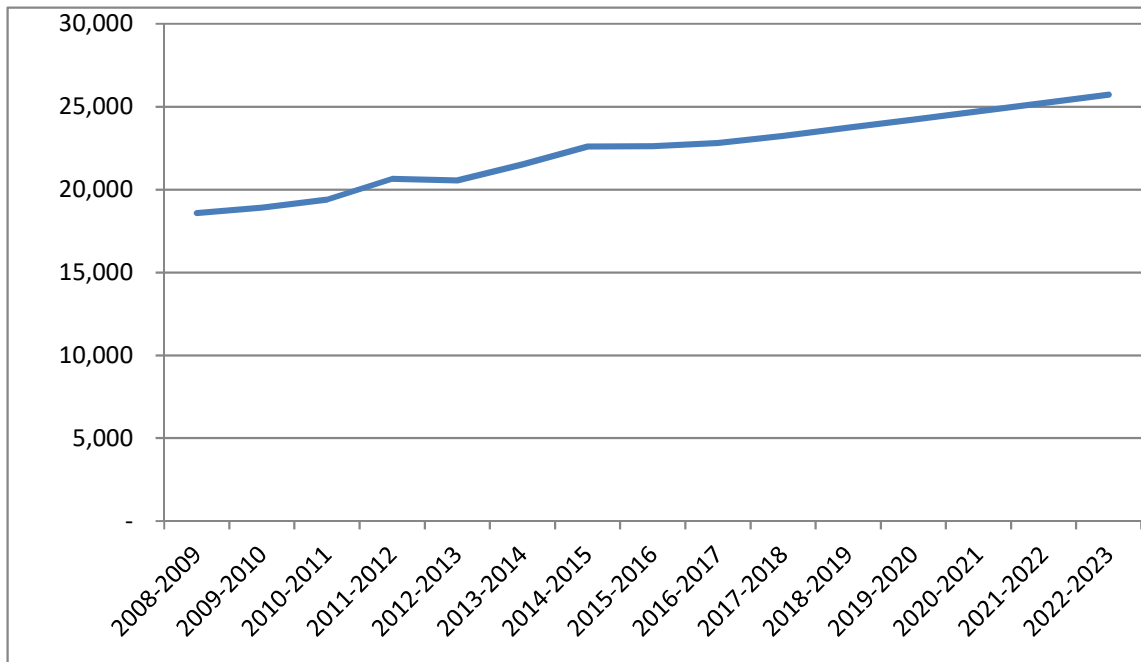
Note: In 2012-2013 the letter grade changed from a 200 point scale to a 150 point scale.

Source: Louisiana Department of Education

ASCENSION PARISH SCHOOL BOARD STUDENT ENROLLMENT AT OCTOBER 1

Fiscal Year	Historical	Projected
2008-2009	18,583	
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*	22,815	
2017-2018*	23,231	
2018-2019		23,731
2019-2020		24,231
2020-2021		24,731
2021-2022		25,231
2022-2023		25,731

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
MAY 2018**

Company Name	Year	Industry	Investment	Jobs
Shell Chemical	2015	Manufacturing	\$ 717,000,000	20
Praxair Inc.	2016	Manufacturing	100,000,000	5
BASF	2017	Manufacturing	125,000,000	15
Air Products	2017	Manufacturing	145,000,000	7
Praxair Inc.	2017	Manufacturing	25,000,000	2
Praxair and BASF	2017	Manufacturing	167,000,000	8
Veolia	2018	Manufacturing	40,000,000	2
			<hr/> 1,319,000,000	<hr/> 59

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
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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
Central Middle	104,886	6-8	660	85
Central Primary	75,560	EC-5	805	97
Donaldsonville High	130,845	9-12	496	80
Donaldsonville Primary	76,145	EC-2	472	92
Duplessis Primary	83,048	EC-5	746	94
Dutchtown High	254,112	9-12	2,535	223
Dutchtown Middle	80,979	6-8	904	88
Dutchtown Primary	74,695	K-5	843	92
East Ascension High	205,404	9-12	1,914	179
G.W. Carver Primary	68,190	EC-5	602	88
Galvez Middle *	81,928	6-8	647	74
Galvez Primary *	79,250	EC-5	752	82
Gonzales Middle	125,506	6-8	739	84
Gonzales Primary	87,622	K-5	493	74
Lake Elementary *	109,467	K-8	919	102
Lakeside Primary	78,111	K-5	707	83
Lowery Elementary	43,100	3-5	340	63
Lowery Middle	41,300	6-8	352	67
Oak Grove Primary	78,784	K-5	1,028	107
Pecan Grove Primary	75,560	EC-5	545	85
Prairieville Middle	68,500	6-8	969	102
Prairieville Primary	81,601	K-5	967	95
Sorrento Primary	77,000	EC-5	583	79
Spanish Lake Primary	77,096	K-5	857	89
St. Amant High *	229,061	9-12	2,097	205
St. Amant Middle	68,486	6-8	615	71
St. Amant Primary *	73,411	K-5	529	72
Ascension Head Start	<u>8,600</u>	Ages 3 and 4	<u>115</u>	24
Central Office/Administration				<u>262</u>
Total	2,638,247		23,231	2,938

Source: Ascension Parish School Board Planning and Construction department

* Flood-damaged schools

**ASCENSION PARISH SCHOOL BOARD
POSITION COUNT**

	Actual		Budget
	2016-2017	2017-2018	2018-2019
Instruction:			
Principal	32	33	34
Assistant Principal	37	40	40
Classroom Teacher	1,484	1,493	1,508
Librarian	29	31	31
Para-professional	336	336	336
Support Services:			
Board Member	11	11	11
Superintendent	1	1	1
Assistant Superintendent	1	1	1
Administrator	32	31	34
Other Professional	43	45	45
Psychologist/Therapist	85	85	85
Counselor	56	62	62
Nurse	23	23	23
Clerical/Secretarial	128	133	133
Maintenance	68	68	68
Custodial	115	117	117
Bus Driver	218	223	223
Bus Aide	29	30	30
Food Service	<u>171</u>	<u>175</u>	<u>175</u>
Grand Total	2,899	2,938	2,957

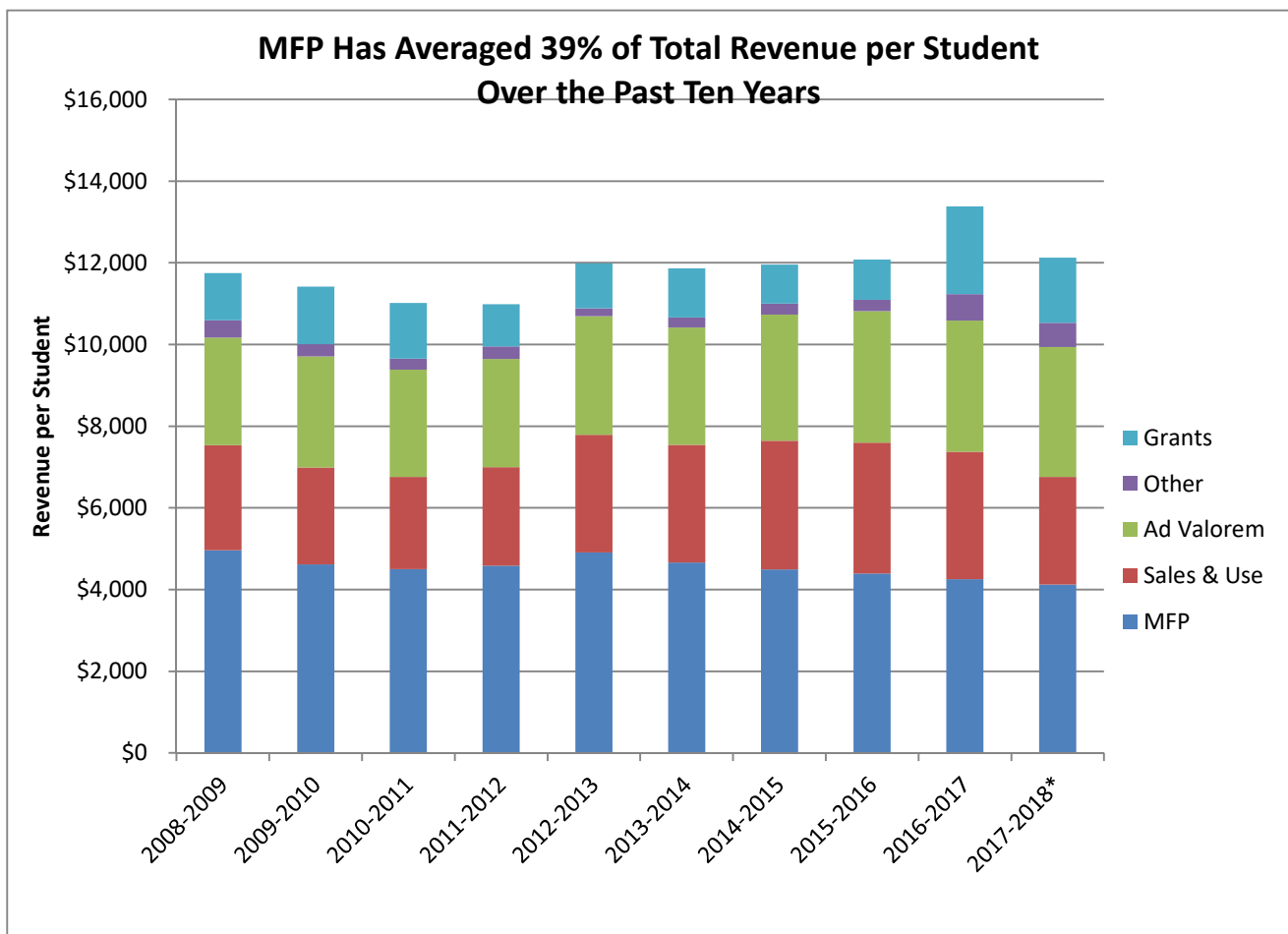
2018-2019 includes hiring:

- 15 additional teachers for student enrollment growth
- 1 Principal for Bullion Primary
- 1 Supervisor of Federal Programs
- 1 Supervisor of Technology
- 1 Digital Media Coordinator

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
2008-2009	\$4,966	\$2,572	\$2,630	\$428	\$1,153	\$11,749
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	13,381
2017-2018*	4,124	2,638	3,176	596	1,592	12,125



* 2017-2018 is projected

Compiled by the Ascension Parish School Board Business Services department

**ASCENSION PARISH SCHOOL BOARD
AD VALOREM VALUE AND REVENUE INFORMATION
LAST TEN YEARS**

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	18,227,667	4,355,689	51,193,461	73,776,817

* Projected

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

Purpose	Mills	Period	Expires Dec. 31	Began
Constitutional	3.61	N/A	N/A	1921
General Operations	7.40	10 years	2020	1982
Buildings	2.50	10 years	2022	1993
Salaries	21.00	10 years	2024	1996
Facilities	4.00	10 years	2024	1996
Technology	8.00	10 years	2025	2006
Bond	<u>15.08</u>	20 years	2036	1996
Total	61.59			

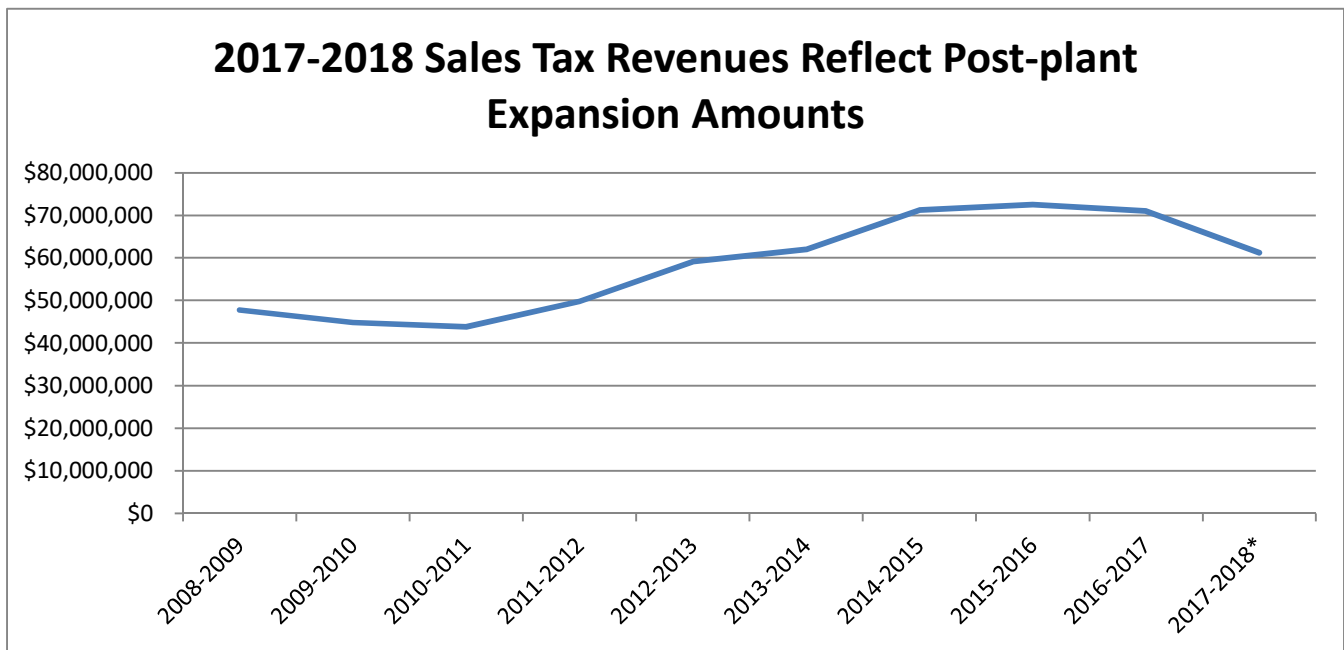
Sources: Taxable Value and Assessed Value: Ascension Parish Assessor

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
2008-2009	\$47,800,310
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*	61,274,312

* 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, 2017 - JUNE 30, 2018**

<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 Rate as of June 15, 2018	<u>5.0%</u>	<u>5.0%</u>	<u>5.0%</u>	<u>5.0%</u>	<u>5.0%</u>	<u>5.0%</u>	<u>5.0%</u>
Total Rate	9.5%	10.5%	9.5%	9.5%	10.0%	11.0%	9.5%

Source: Ascension Parish Sales and Use Tax Authority



Tanger Outlet officials presented a grant to Lakeside Primary for instructional materials

**ASCENSION PARISH SCHOOL BOARD
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2017**

<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	\$154,838,819	100.00%	\$154,838,819
Overlapping:				
Ascension Parish Government	Other ^a	485,000	16.34%	79,239
	Any Source ^a	15,085,000	16.34%	2,464,584
Fire Protection District #1	Sales Taxes ^a	1,895,000	16.34%	309,605
East Ascension Consolidated Drainage District #1	Other ^a	52,465,000	92.03%	48,282,464
West Ascension Consolidated Drainage District #1	Ad Valorem Taxes ^b	415,000	7.97%	33,084
City of Donaldsonville	Ad Valorem Taxes ^b	350,000	1.96%	6,870
	Sales Taxes ^a	2,550,000	1.88%	48,041
City of Gonzales	Sales Taxes ^a	<u>1,897,919</u>	9.75%	<u>184,989</u>
Subtotal - Overlapping Debt		<u>75,142,919</u>		<u>51,408,876</u>
Total Direct and Overlapping Debt		\$229,981,738		\$206,247,695

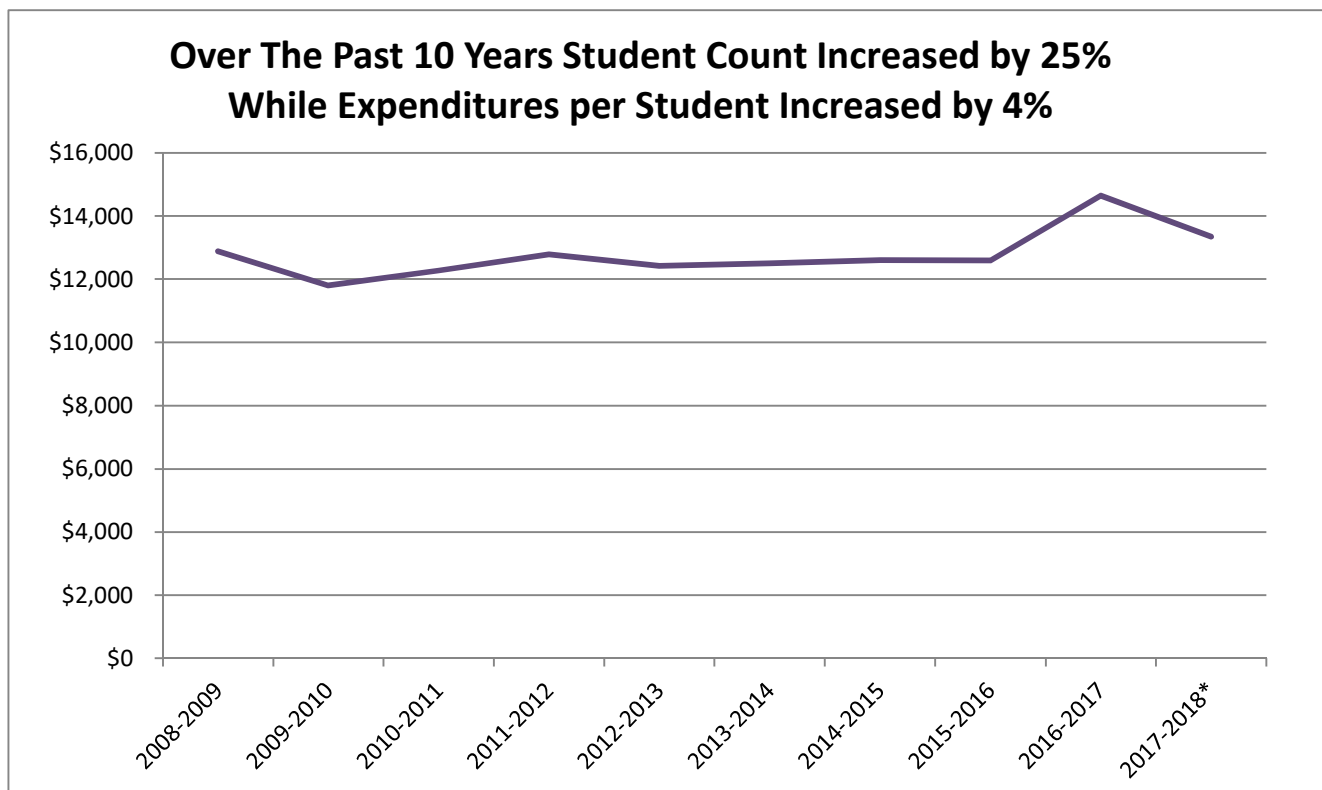
a. Estimated percentage applicable is the percent of sales tax collected by the government as a percent of all sales tax collected

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 2016.

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
2008-2009	\$239,376,519	18,583	\$12,881
2009-2010	223,147,498	18,904	11,804
2010-2011	238,190,074	19,396	12,280
2011-2012	264,079,358	20,659	12,783
2012-2013	255,206,279	20,553	12,417
2013-2014	268,947,796	21,521	12,497
2014-2015	284,829,428	22,595	12,606
2015-2016	284,829,428	22,622	12,591
2016-2017	334,171,953	22,815	14,647
2017-2018*	310,291,258	23,231	13,357



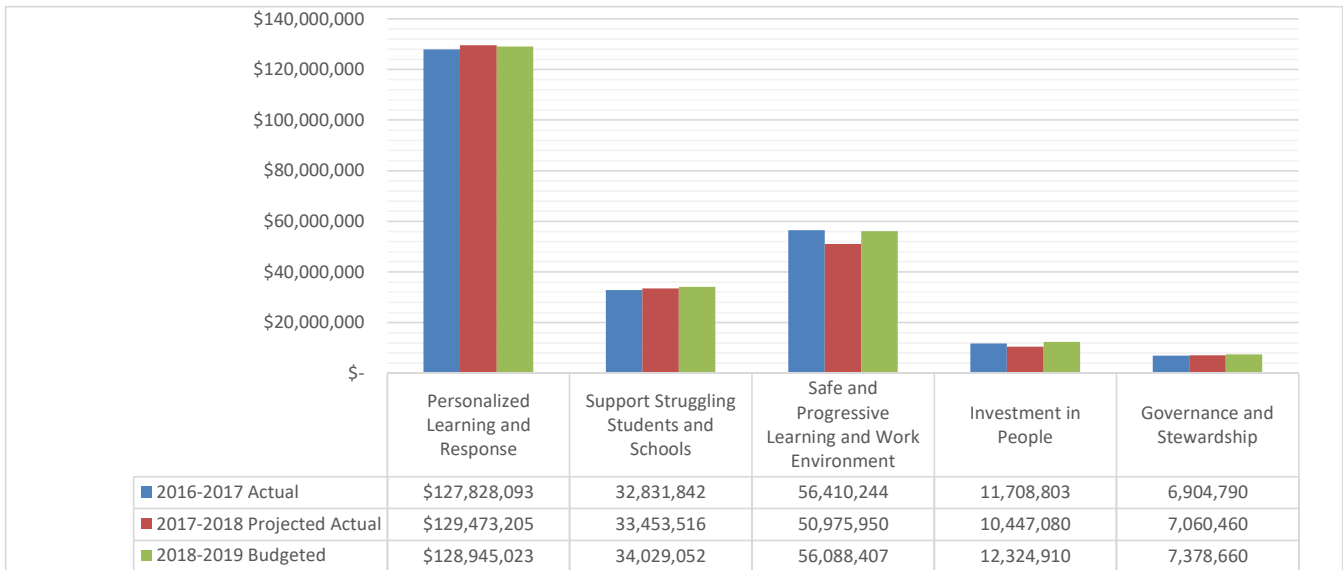
2016-2017 includes \$37.5 million in expenditures due to the August 2016 flood.

* 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 54% 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**

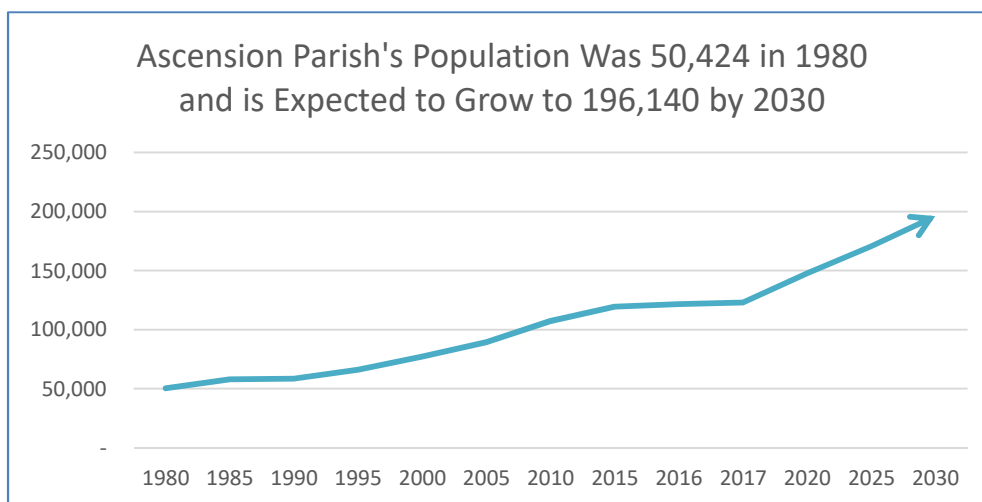
Calendar Year	Population	Total Personal Income	Per Capita Personal Income			Unemployment Rate
			Ascension Parish	Louisiana	United States	
2000	77,335	\$ 1,876,433	\$ 24,264	\$ 23,570	\$ 30,318	4.9%
2001	79,168	2,038,561	25,750	25,372	31,145	5.2%
2002	81,278	2,197,831	27,041	25,943	31,461	6.2%
2003	83,760	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	N/A	N/A	N/A	N/A	4.3%
2020	147,740					
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>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>
<u>REVENUES</u>				
Local Sources:				
Taxes				
Ad valorem taxes	\$ 51,426,607	\$ 50,903,852	\$ 54,805,334	\$ 59,708,995
Sales and use taxes	44,806,511	43,829,258	49,823,946	59,160,535
Earnings on investments	1,280,442	1,138,223	601,240	170,210
Other	4,148,610	3,934,793	5,521,601	3,518,994
State Sources:				
Unrestricted grants-in-aid MFP	87,332,404	87,251,257	94,683,472	100,898,847
Restricted grants-in-aid	3,154,310	2,070,167	965,926	1,092,910
Other	208,001	193,863	197,634	222,856
Federal sources:				
Restricted grants-in-aid- subgrants	<u>23,536,389</u>	<u>24,360,494</u>	<u>20,298,170</u>	<u>21,566,106</u>
TOTAL REVENUES	<u>215,893,274</u>	<u>213,681,907</u>	<u>226,897,323</u>	<u>246,339,453</u>
<u>EXPENDITURES</u>				
Instruction:				
Regular education programs	75,555,179	84,038,412	77,166,625	90,413,894
Special education programs	36,836,016	32,413,083	27,177,435	23,970,558
Other education programs	7,605,309	12,193,703	16,990,773	14,288,824
Support services:				
Pupil support services	8,308,275	8,774,038	9,565,386	14,035,930
Instructional staff services	8,996,010	8,167,884	9,042,701	9,473,801
General administration services	3,928,568	3,892,430	3,523,222	3,600,502
School administration services	9,690,374	10,053,364	10,666,583	10,770,551
Business services	2,193,404	2,488,923	2,350,802	2,320,000
Plant operation and maintenance	23,256,610	20,014,078	18,132,241	17,401,526
Student transportation services	11,879,056	10,701,629	10,012,682	11,061,382
Central services	9,255,089	8,271,207	8,761,045	6,254,611
	-	-	-	-
Non-instructional services:				
Food service	8,914,905	9,003,212	9,500,102	9,907,009
Facility acquisition and construction	6,716,893	14,098,613	22,622,769	33,848,675
Debt services:				
General administration	-	-	439,027	477,216
Principal retirement	5,960,000	9,771,666	8,623,333	11,566,372
Interest and bank charges	<u>4,051,810</u>	<u>4,307,832</u>	<u>4,238,649</u>	<u>4,688,507</u>
TOTAL EXPENDITURES	<u>223,147,498</u>	<u>238,190,074</u>	<u>238,813,375</u>	<u>264,079,358</u>
Net Other Financing Sources (Uses):	<u>30,095,595</u>	<u>10,001,766</u>	<u>18,629,265</u>	<u>32,208,938</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>22,841,371</u>	<u>(14,506,401)</u>	<u>6,713,213</u>	<u>14,469,033</u>
Fund Balance, Beginning of Year	<u>83,122,017</u>	<u>105,963,388</u>	<u>91,456,987</u>	<u>98,170,200</u>
FUND BALANCE, END OF YEAR	<u>\$ 105,963,388</u>	<u>\$ 91,456,987</u>	<u>\$ 98,170,200</u>	<u>\$ 112,639,233</u>

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

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>
<u>REVENUES</u>				
Local Sources:				
Taxes				
Ad valorem taxes	\$ 64,699,693	\$ 69,800,461	\$ 72,680,944	\$ 73,416,215
Sales and use taxes	64,782,655	71,210,950	72,536,482	71,040,618
Earnings on investments	544,788	812,879	1,452,717	1,282,353
Other	5,134,828	4,972,119	4,709,371	13,165,868
State Sources:				
Unrestricted grants-in-aid MFP	100,360,588	101,479,277	99,401,837	97,133,229
Restricted grants-in-aid	2,383,227	1,282,915	1,935,290	1,018,115
Other	1,334,043	236,003	194,156	208,556
Federal sources:				
Restricted grants-in-aid- subgrants	<u>20,356,710</u>	<u>20,330,100</u>	<u>20,365,239</u>	<u>48,011,357</u>
TOTAL REVENUES	259,596,532	270,124,704	273,276,036	305,276,311
<u>EXPENDITURES</u>				
Instruction:				
Regular education programs	94,213,522	103,207,303	104,160,023	109,709,310
Special education programs	24,514,814	25,123,374	25,741,242	24,890,481
Other education programs	12,506,316	13,237,014	13,070,757	18,127,454
Support services:				
Pupil support services	13,840,989	13,876,107	13,855,216	13,933,788
Instructional staff services	12,165,679	13,013,178	13,457,352	13,949,126
General administration services	4,021,725	4,360,443	4,530,159	4,297,806
School administration services	11,497,840	12,040,841	11,669,879	15,228,294
Business services	2,618,247	2,393,222	2,288,901	2,834,062
Plant operation and maintenance	19,636,818	22,934,673	24,790,535	27,614,846
Student transportation services	13,360,877	11,618,154	11,947,461	16,243,082
Central services	4,817,871	5,677,425	6,846,587	6,890,988
Charter school appropriations	513,341	583,580	682,508	846,639
Non-instructional services:				
Food service	9,876,091	10,291,551	10,305,015	10,692,313
Facility acquisition and construction	13,323,184	12,941,937	25,982,918	52,874,643
Debt services:				
General administration	517,778	970,727	592,480	731,879
Principal retirement	12,276,371	11,151,372	10,146,372	10,381,371
Interest and bank charges	<u>5,504,816</u>	<u>5,526,895</u>	<u>4,762,023</u>	<u>4,925,871</u>
TOTAL EXPENDITURES	255,206,279	268,947,796	284,829,428	334,171,953
Net Other Financing Sources (Uses):	<u>26,927,579</u>	<u>(5,927,646)</u>	<u>(6,300,000)</u>	<u>20,882,952</u>
<u>NET CHANGE IN FUND BALANCE</u>	31,317,832	(4,750,738)	(17,853,392)	(8,012,690)
Fund Balance, Beginning of Year	<u>112,639,233</u>	<u>143,957,065</u>	<u>139,206,327</u>	<u>128,903,389</u>
FUND BALANCE, END OF YEAR	<u>\$ 143,957,065</u>	<u>\$ 139,206,327</u>	<u>\$ 121,352,935</u>	<u>\$ 120,890,699</u>

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.

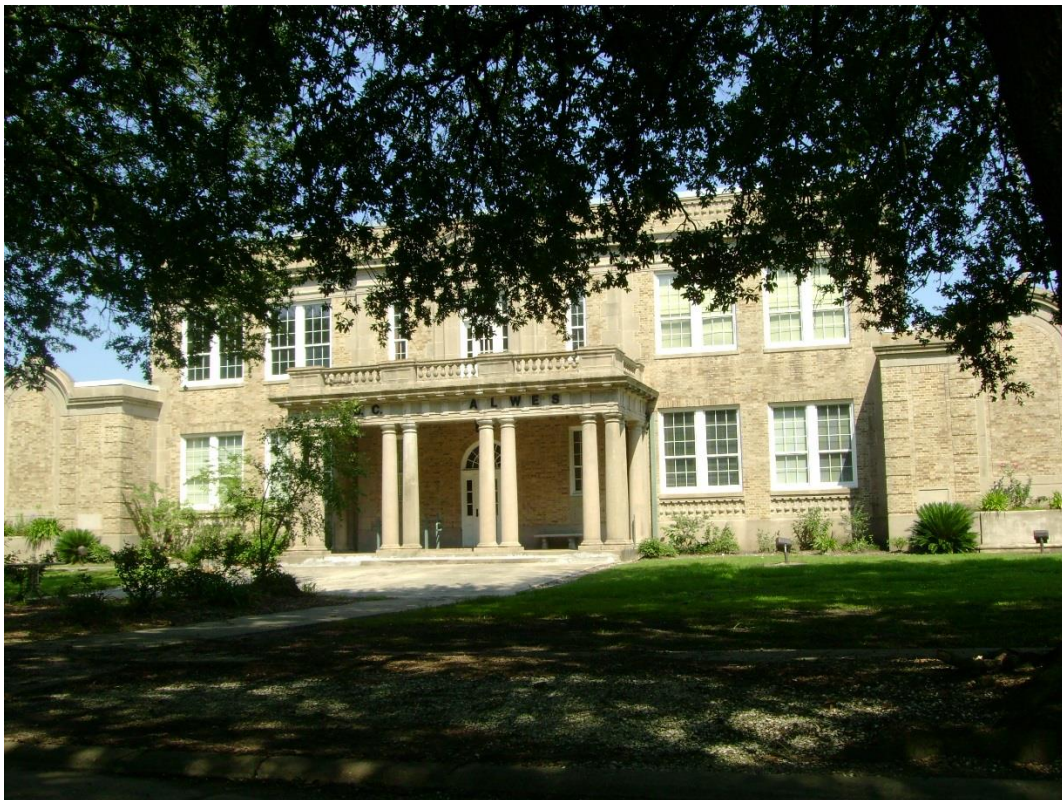
From the 1700s Ascension parish was largely agricultural due to the fertile land and the many waterways. Sugar cane and cotton were the primary crops until the boll weevil ruined the cotton crop from 1907-1911: then farmers began planting strawberries and vegetables.

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.

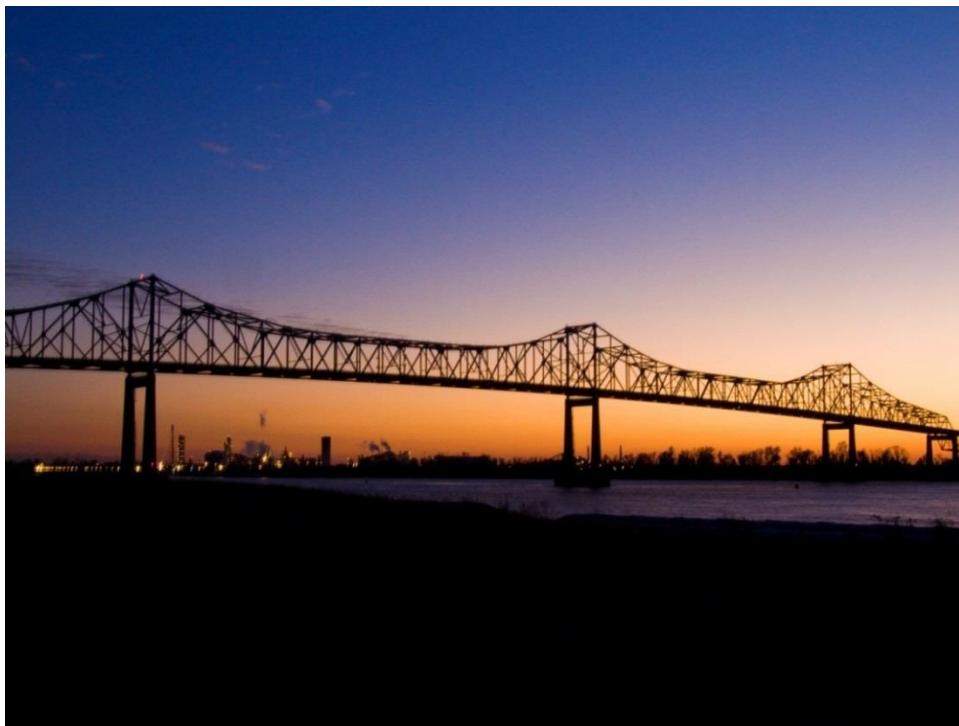


BC Alwes was built in 1939, served as the site of Donaldsonville High school from 1939 until 1976, and is still used today by the School Board.

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.



The CF Industries plant, located on the banks Mississippi river in Ascension parish, recently underwent a \$2.1 billion expansion.

Glossary of Terms



www.apsb.org

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.