



2022-2023 ANNUAL OPERATING PLAN

Annual Operating Plan of the Ascension Parish School
Board for the period July 1, 2022 through June 30, 2023

Donaldsonville, Louisiana | www.apsb.org



AscensionSchools.org

ASCENSION PARISH SCHOOL BOARD
ANNUAL BUDGET AND OPERATING PLAN
JULY 1, 2022 – JUNE 30, 2023

TABLE OF CONTENTS

INTRODUCTION

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

Fund Structure	15
Assumptions and Budgetary Basis.....	17
Overview of the Budget Process and Time Line	17
Fiscal Guidelines and Major Financial Policies	23
Annual Operating Budget	23
Internal Control	24
Purchasing.....	24
General Fund Reserve	25
Long-term Financial Planning.....	25
Accounting and Financial Reporting	26
Investment.....	26
Debt.....	27
Post-issuance Tax Compliance	27
Organizational Departments.....	31

BUDGET

Budget Message	38
Overall Analysis	39
Budget Highlights.....	43
Revenues	45
Expenditures	49
Amendments to the Current Year Budget	51
Acknowledgments.....	52

TABLE OF CONTENTS

Budgeted Statement of Revenues, Expenditures, and Changes in Fund Balance Expected Results	
All Governmental Funds Combined	53
General Fund Budget	
Summary	54
Detail	55
2016 Bond Construction Fund.....	73
2020 Bond Construction Fund.....	74
Special Revenue Funds Budgets	
Summary	75
ACHIEVE! ESSER II Formula	76
ACHIEVE! ESSER II EB Interventions	79
ACHIEVE! ESSER III Formula (ARPA)	80
ACHIEVE! ESSER II Incentive	82
ACHIEVE! ESSER III Incentive (ARPA)	83
Capital Area Human Services District Gambling.....	84
Child Nutrition.....	85
Community Supply Building and Access Expansion (ARPA)	86
Comprehensive Literacy State Development/UIR B-5	87
Comprehensive Literacy State Development/UIR K-5	88
Comprehensive Literacy State Development/UIR 6-8.....	89
Community Childcare Recovery COVID-19 CCDF	90
Community Childcare Recovery COVID-19 CRRSA.....	91
COVID 19 FEMA DR 4844	92
Direct Student Services.....	93
Early Childhood Community Network Pilots:	
Child Care and Development Block Grant	94
Flood 8/2016 FEMA DR-4277	95
FEMA Hurricane IDA DR 4811	96
Fresh Fruit and Vegetables Program.....	97
Get Ready Cohort.....	98
Head Start	99
Head Start CRRSA.....	101
Head Start COVID Supplement.....	102
Head Start ARP.....	103
Homeless ARP	104
Infant Class Preschool Development	105
Jobs for America's Graduates	106
Real-Time Access to Literacy	107
Redesign Planning 1003A	108
Reserve Officer Training Corps	109
School Improvement Grant – Believe and Succeed	110

TABLE OF CONTENTS

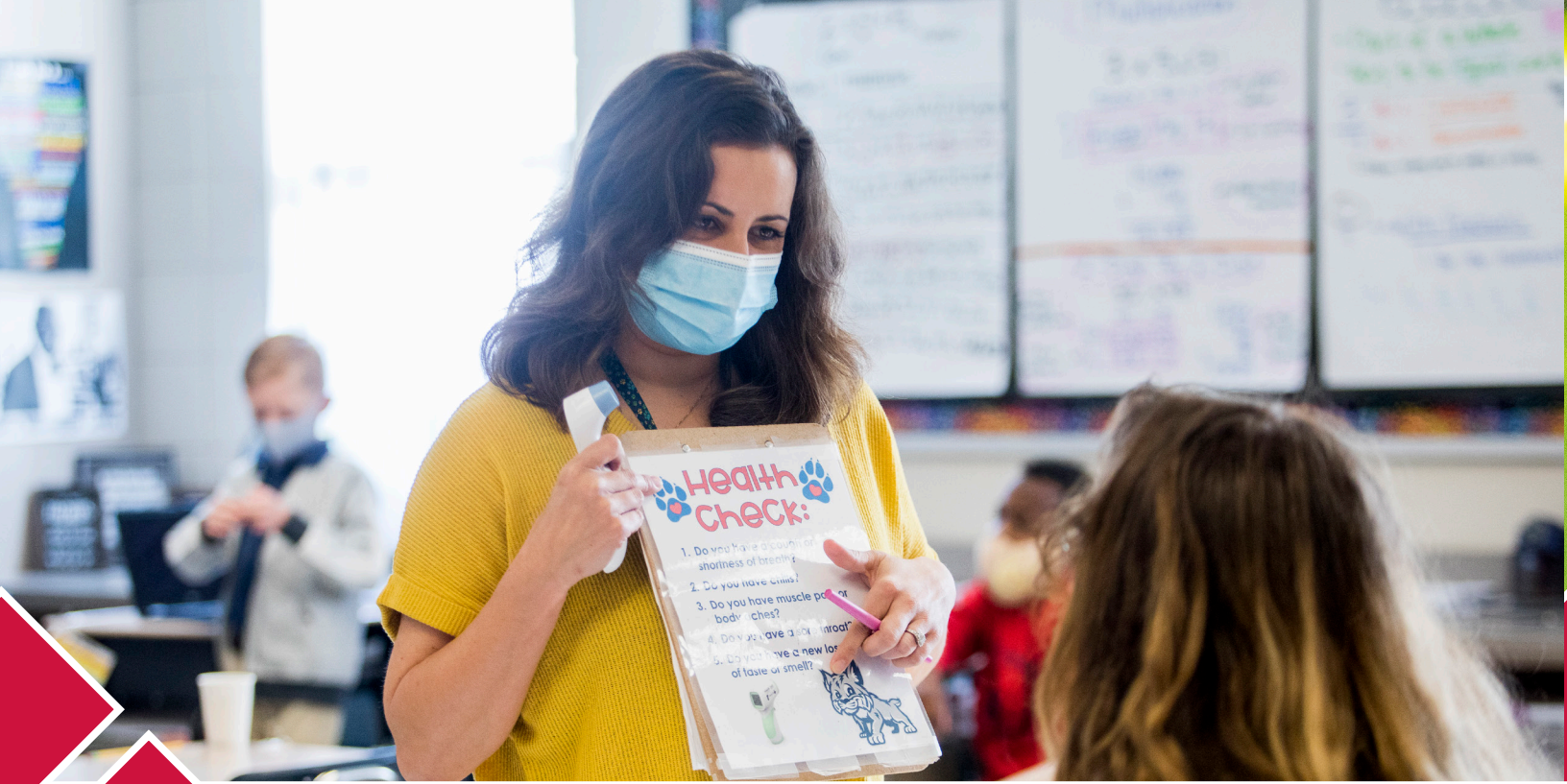
Special Education – High Cost Services.....	111
Special Education – High Cost Services Round 2.....	112
Special Education IDEA 611 APR.....	113
Special Education IDEA 619 APR.....	114
Special Education IDEA 611 Set Aside.....	115
Special Education IDEA 619 Set Aside.....	116
Special Education – Individuals with Disabilities Education Act	117
Special Education – Preschool	120
Ready Start Network PDG	121
Ready Start Network CCDF	122
Striving Readers Comprehensive Literacy B-5.....	123
Strong Start ESSERF Formula	124
Strong Start ESSERF Incentive.....	125
Strong Start GEERF	126
Title I – Every Student Succeeds Act.....	127
Title II – Improving Teacher Quality State Grants.....	130
Title III – English Language Acquisition	132
Title III – Immigrant.....	133
Title III - Set Aside.....	134
Title IV A – Student Support and Academic Enrichment.....	135
Title IV-Set Aside	136
Title XIX – Kid Med	137
Vocational Education – Carl Perkins	138
Schedule of Restricted Federal Grants-In-Aid Revenue	139
Total Appropriated Funds Budget Summary.....	140
Fund Balances Schedule.....	141
Budget Amendment and Adoption Resolution	142
Proprietary Fund Budget– Health Care Internal Service Fund	144
 CAPITAL, DEBT AND STRATEGIC PLANNING	
Capital Projects and Expenditures	146
Capital Projects Funds Budgets	
General Fund Major Construction Projects Fund.....	150
Debt.....	151
Debt Service Funds Budgets	
Summary.....	154
Parish-wide Sinking Fund	155
QSCB 2009 Sinking Fund.....	156

TABLE OF CONTENTS

QSCB 2011 Sinking Fund.....	157
QSCB 2012 Sinking Fund.....	158
Long-range Strategic Planning	159
Instructional Program.....	159
Technology.....	161
Capital Asset Planning.....	163
Financial.....	167
STATISTICAL DATA	
Baseline School Performance Scores.....	169
Student Enrollment, Historical and Projected.....	170
Economic Development Projects.....	171
Ascension Parish Subdivisions.....	172
Facilities and Student Enrollment.....	175
Position Count.....	176
Revenue Information	
Total Revenue per Student.....	177
Ad Valorem Value and Revenue Information	178
Sales and Use Tax Revenue.....	179
Sales and Use Tax Rates – All Governments.....	180
Direct and Overlapping Governmental Activities Debt.....	181
Expenditure Information	
Total Expenditures per Student.....	182
General Fund Expenditures by Instructional Priorities.....	183
Demographic Information	184
Changes in Governmental Fund Balance	185
History of Ascension Parish.....	187
GLOSSARY OF TERMS	191



Four girls preparing to speak for the morning announcements.

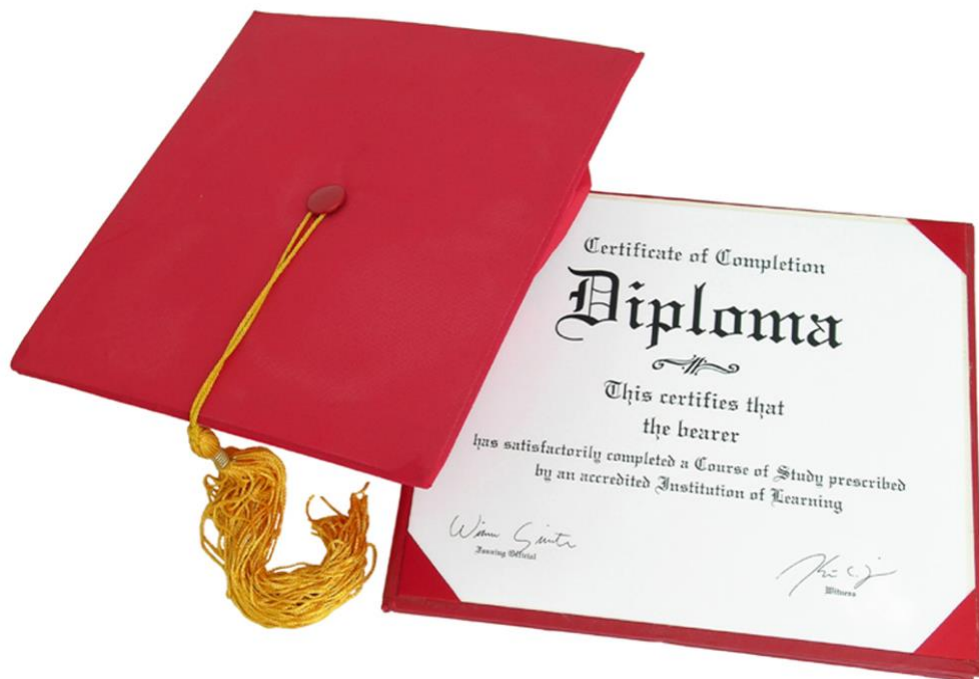


INTRODUCTION



ASCENSION PARISH SCHOOL BOARD MISSION STATEMENT

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





ASCENSION PUBLIC SCHOOLS CORE VALUES

LEADERSHIP

Positively Influencing Each Other

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

LEARNING

Embracing New Opportunities for Each Other

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

SERVICE

Relentless Commitment to Each Other

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

TEAMWORK

Believing in Each Other

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

ASCENSION PARISH SCHOOL BOARD
BOARD MEMBERS AND SUPERINTENDENT



Taft C. Kleinpeter
District 5, Seat B - President



David Alexander
Superintendent of Schools



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



Robyn Penn Delaney
District 1



Scott Duplechein
District 2



Julie Blouin
District 3



Marty Bourgeois
District 4, Seat A



John D. Murphy
District 4, Seat B



John DeFrances
District 5, Seat A



Jared Bercegeay
District 6, Seat A



Louis Lambert
District 6, Seat B



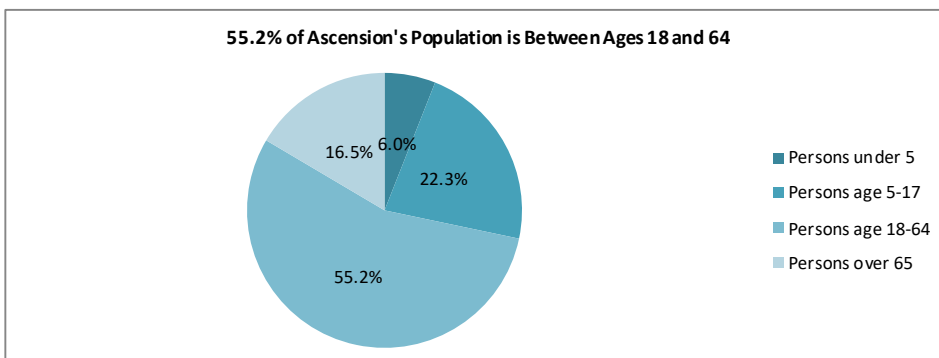
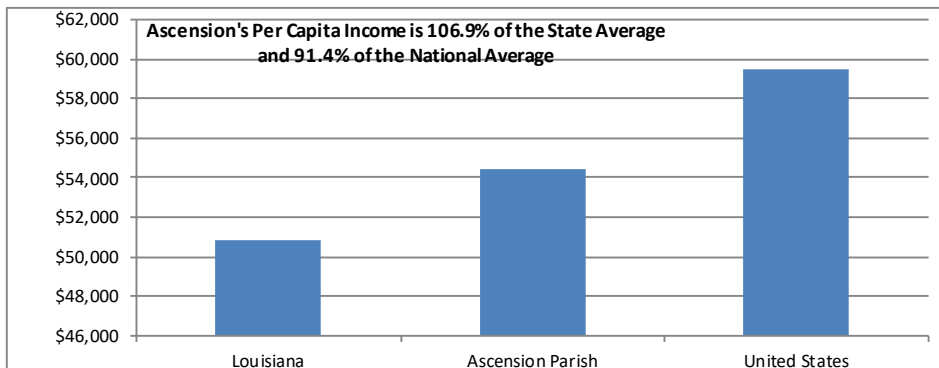
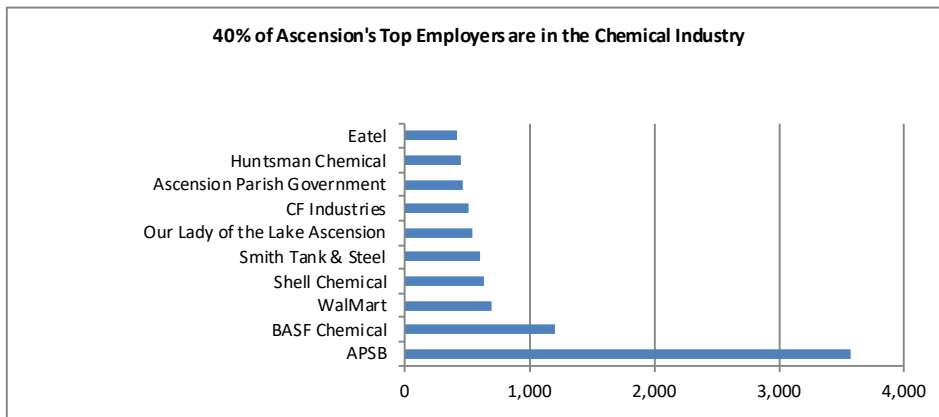
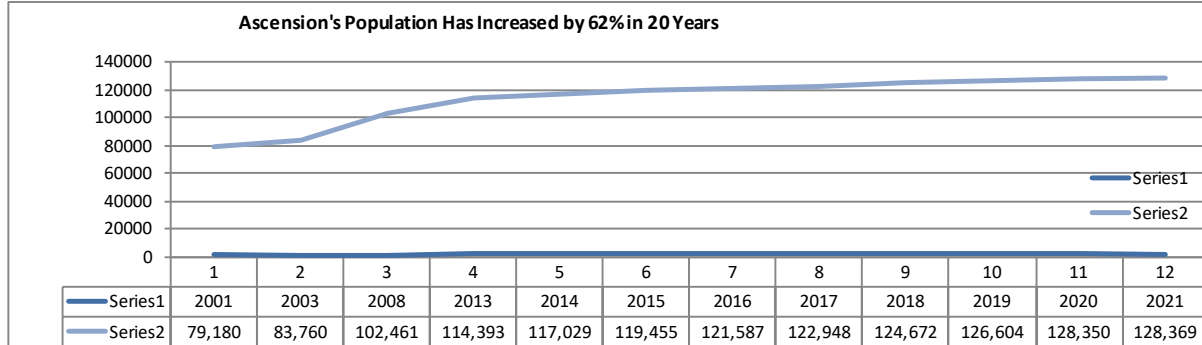
Patricia Russo
District 7, Seat A

All terms expire December 31, 2022

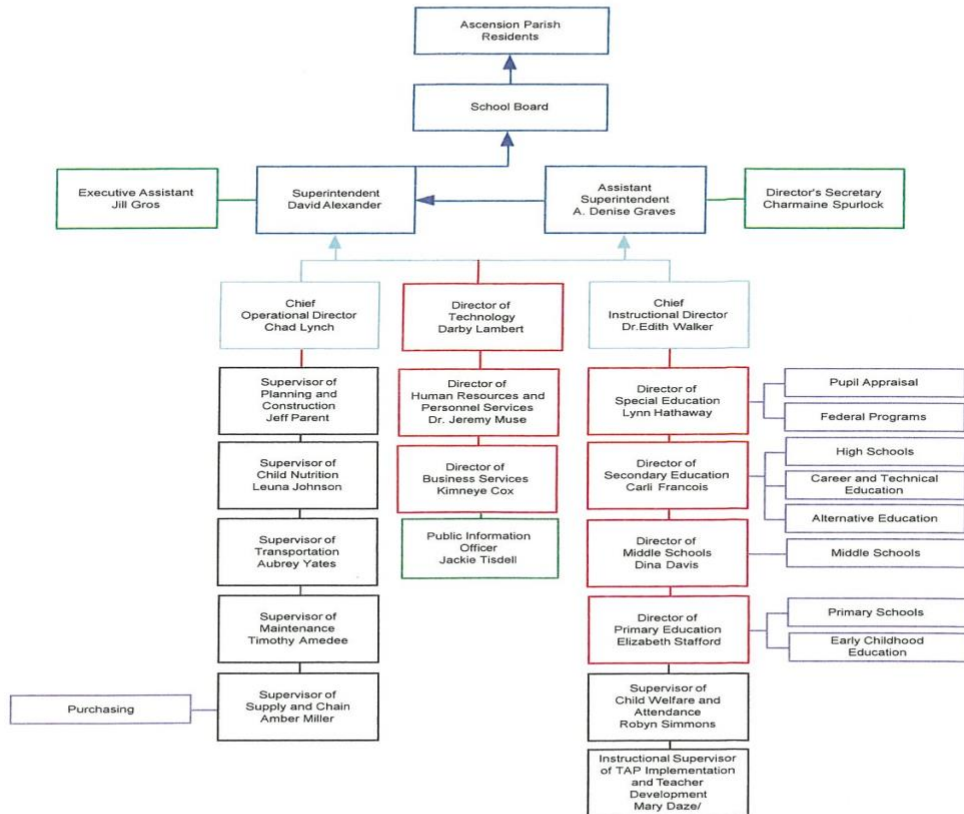
Districts 1 through 3 are single-member districts. The more populated districts 4 through 7 are dual-member districts: voters in dual-member districts are represented by two elected officials, one from each seat.

ASCENSION PARISH QUICK FACTS

Ascension Parish School Board 2022-2023 At A Glance(projected)	
Number of schools	31
Number of students	24,626
Number of employees	3,572
Total 2022-2023 Expenditures	\$283,696,861



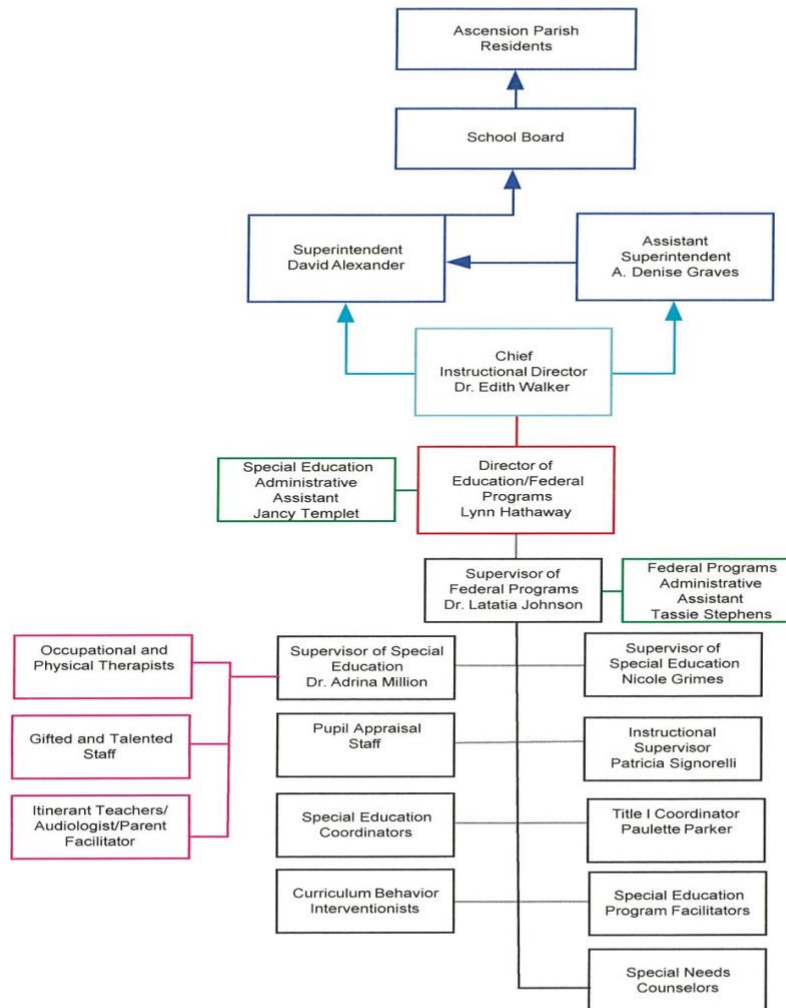
ASCENSION PARISH SCHOOL BOARD
ORGANIZATION CHART- OVERVIEW



School Board reports to Ascension Parish Residents. Superintendent reports to School Board. Executive Assistant and Assistant Superintendent reports to Superintendent. Chief Operational Director, Chief Instructional Director, and Public Information Officer reports to Superintendent and Assistant Superintendent. Secretary, Director of Information Systems and Technology, Director of Human Resources, and Director of Business Services reports to Assistant Superintendent. Supervisor of Planning and Construction, Supervisor of Child Nutrition, Supervisor of Transportation, Supervisor of Maintenance, and Supervisor of Supply and Chain reports to Chief Operational Director. Purchasing Department reports to Supervisor of Supply and Chain. Director of Special Education, Director of Secondary Education, Director of Middle Schools, Director of Primary Schools, Supervisor of Child Welfare and Attendance, and Instructional Supervisor of TAP Implementation and Teacher Development reports to Chief Instructional Director. Pupil appraisal and Federal programs reports to Director of Special Education. High Schools, Career and Technical Education, and Alternative Education reports to Director of Secondary Education. Middle Schools reports to Director of Middle Schools. Primary Schools and Early Childhood Education reports to Director of Primary Education

INSTRUCTIONAL

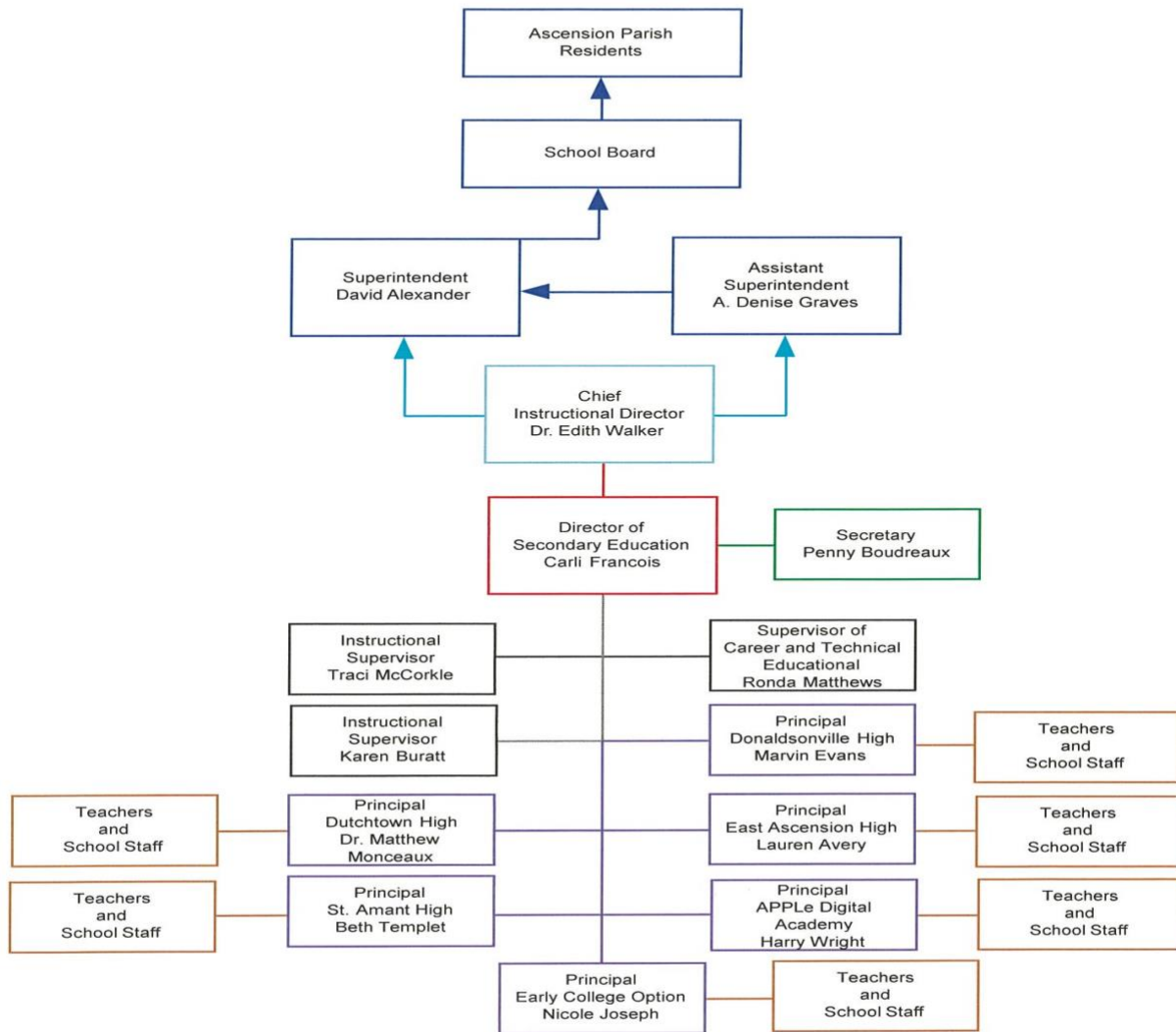
ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART SPECIAL EDUCATION DEPARTMENT



School Board reports directly to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Chief Instructional Director reports to Superintendent and Assistant Superintendent. Director of Special Education/Federal Programs reports to Chief Instructional Director. Special Education Administrative Assistant reports to Director of Special Education/Federal Programs. Federal Programs Administrative Assistant reports to Supervisor of Federal Programs. Supervisor of Federal Programs, Supervisor of Special Education, Pupil Appraisal Staff, Title I Coordinator, Special Education Coordinators, Special Education Program Facilitators, Curriculum Behavior Interventionists, and Special Needs Counselors reports to Director of Special Education/Federal Programs. Occupational and Physical Therapists, Gifted and Talented Staff, and Itinerant Teachers/Audiologist/Parent Facilitator reports to Supervisor of Special Education

INSTRUCTIONAL

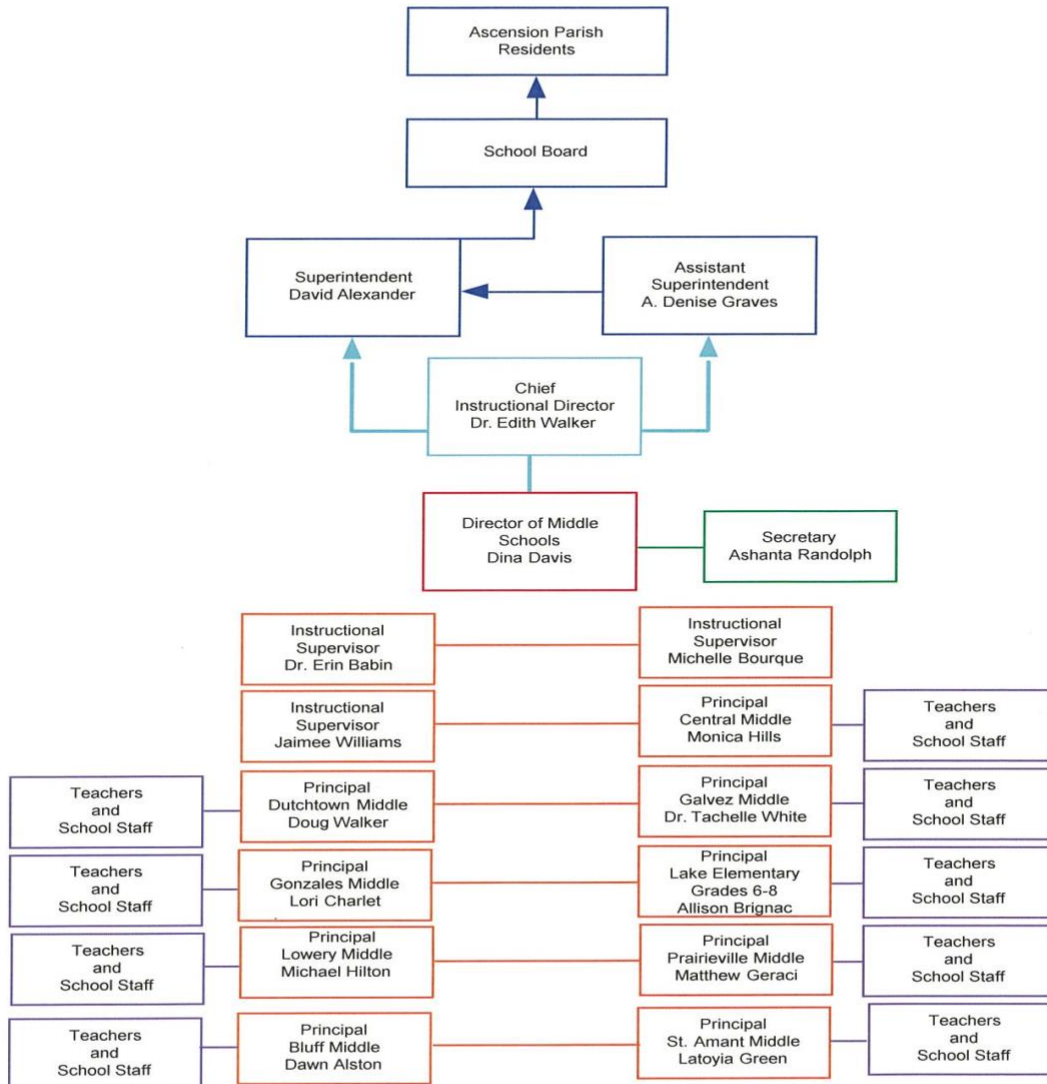
ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART SECONDARY EDUCATION DEPARTMENT



School Board reports directly to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Chief Instructional Director reports to Superintendent and Assistant Superintendent. Director of Secondary Education reports to Chief Instructional Director. Secretary, Instructional Supervisors (2), Supervisor of Career and Technical Educational, and Principals (6) reports to Director of Secondary Education. Teachers and School Staff reports to Principals

INSTRUCTIONAL

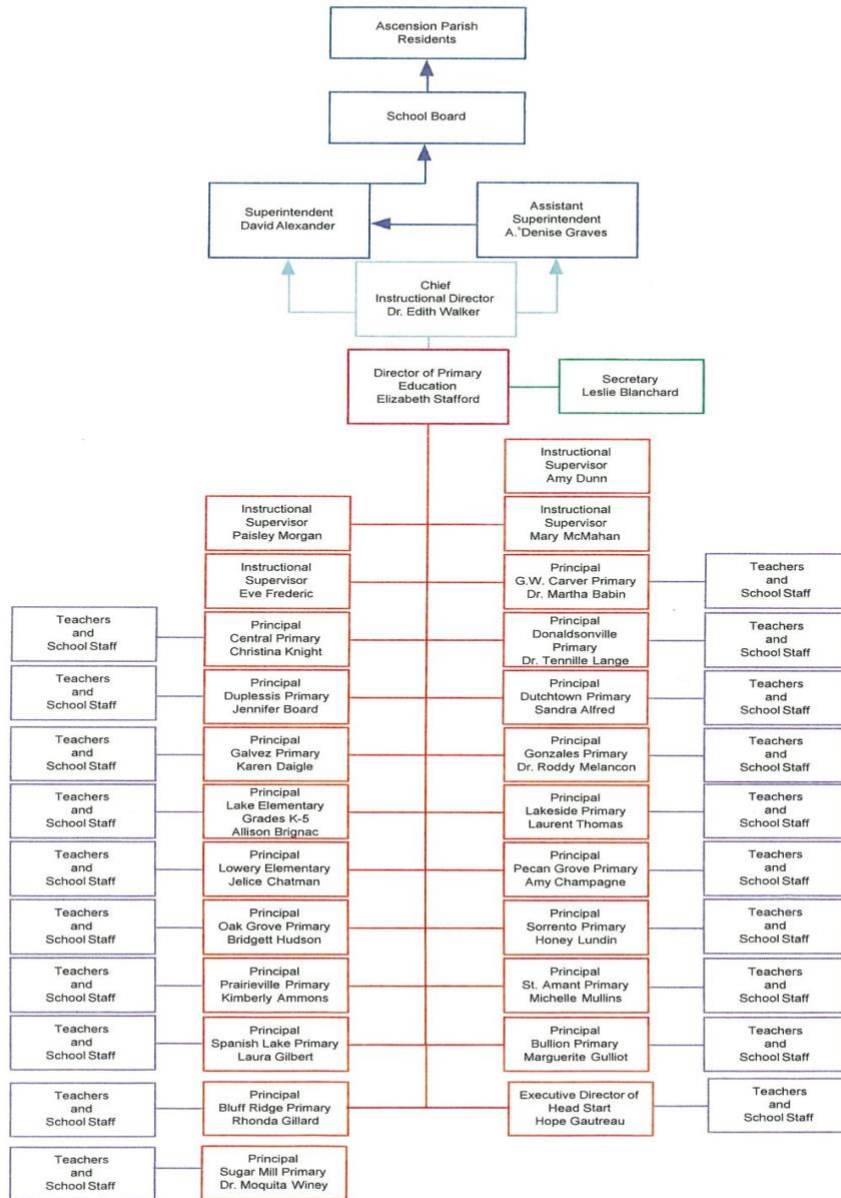
ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART MIDDLE SCHOOLS DEPARTMENT



School Board reports directly to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Chief Instructional Director reports to Superintendent and Assistant Superintendent. Director of Middle Schools reports to Chief Instructional Director. Secretary, Instructional Supervisors (3), and Principals (9) reports to Director of Middle Schools. Teachers and School Staff reports to Principals

INSTRUCTIONAL

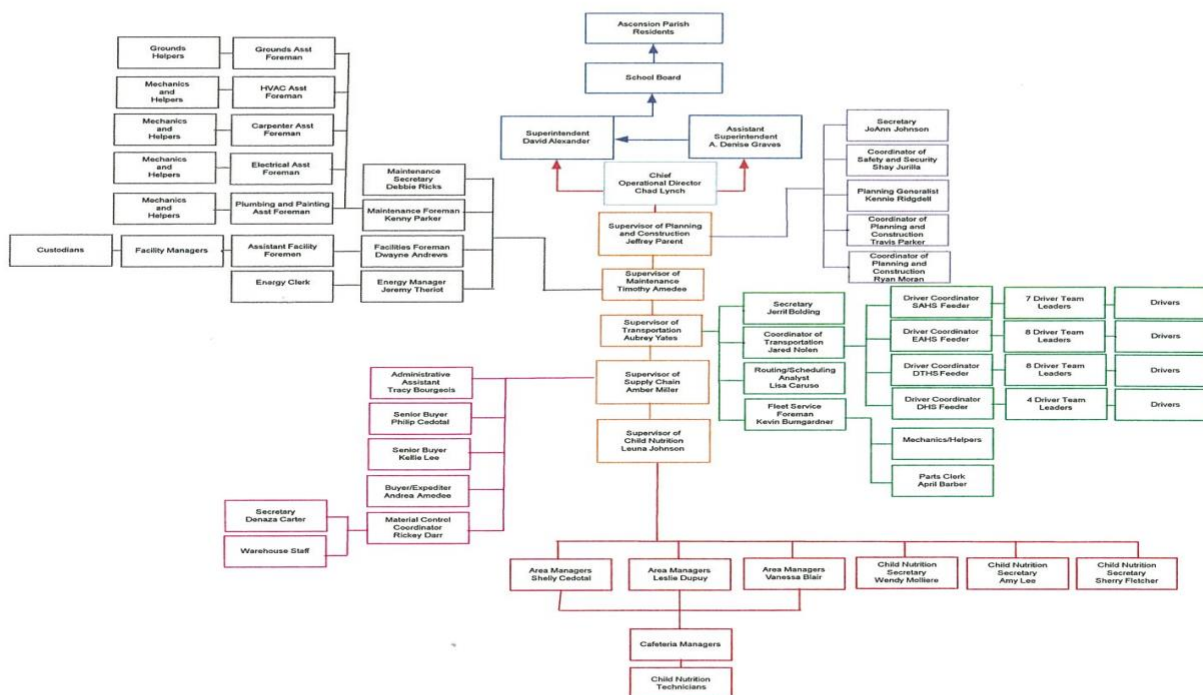
ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART PRIMARY EDUCATION DEPARTMENT



School Board reports directly to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Chief Instructional Director reports to Superintendent and Assistant Superintendent. Director of Primary Education reports to Chief Instructional Director. Secretary, Instructional Supervisors (4), and Principals (19) reports to Director of Middle Schools. Teachers and School Staff reports to Principals

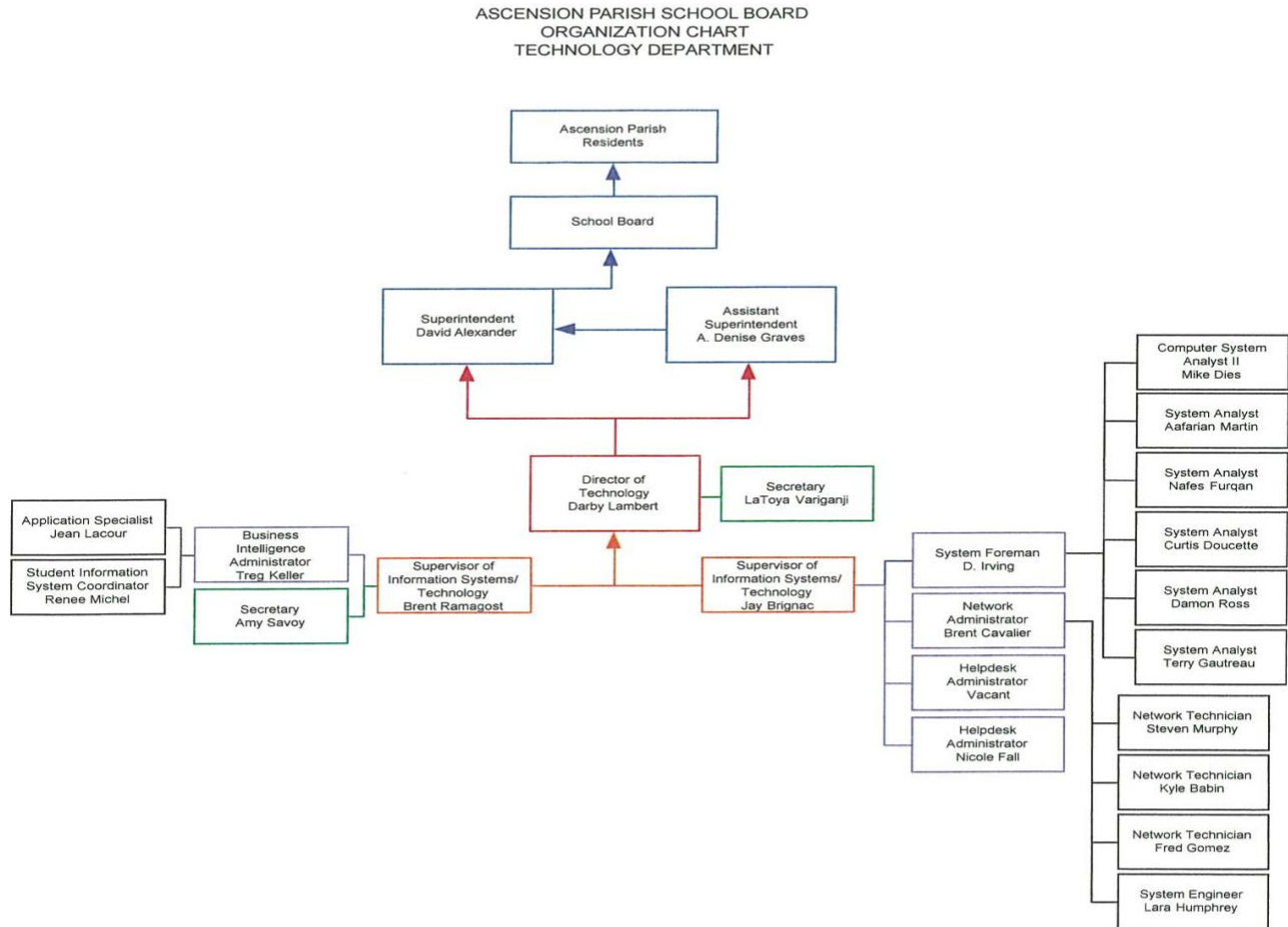
NON-INSTRUCTIONAL

ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART OPERATIONS GROUP



School Board reports to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Chief Operational Director reports to Superintendent and Assistant Superintendent. Supervisor of Planning and Construction, Supervisor of Child Nutrition, Supervisor of Transportation, Supervisor of Maintenance, and Supervisor of Supply and Chain reports to Chief Operational Director. Secretary, Planning Generalist, Coordinators of Planning and Construction (2), and Coordinator of Safety and Security reports to Supervisor of Planning and Construction. Secretary, Coordinator of Transportation, and Driver Coordinators (4) reports for Supervisor of Transportation. Drive Team Leaders reports to Driver Coordinators. Secretary, Facilities Foreman, Vehicle Shop Foreman, Energy Coordinator, Maintenance Foreman, and Parts Clerk reports Supervisor of Maintenance. Carpenter Foreman, Electrical Foreman, HVAC Foreman, Painting, Plumbing, Miscellaneous Foreman, and Grounds Foreman reports to Maintenance Foreman. Crews reports to Carpenter Foreman, Electrical Foreman, HVAC Foreman, Painting, Plumbing, Miscellaneous Foreman, and Grounds Foreman. Facility Assistant Foreman (4) reports to Facilities Foreman. Custodial Crew reports to Facility Assistant Foreman. Mechanics (4) reports to Vehicle Shop Foreman. Helpers reports to Mechanics

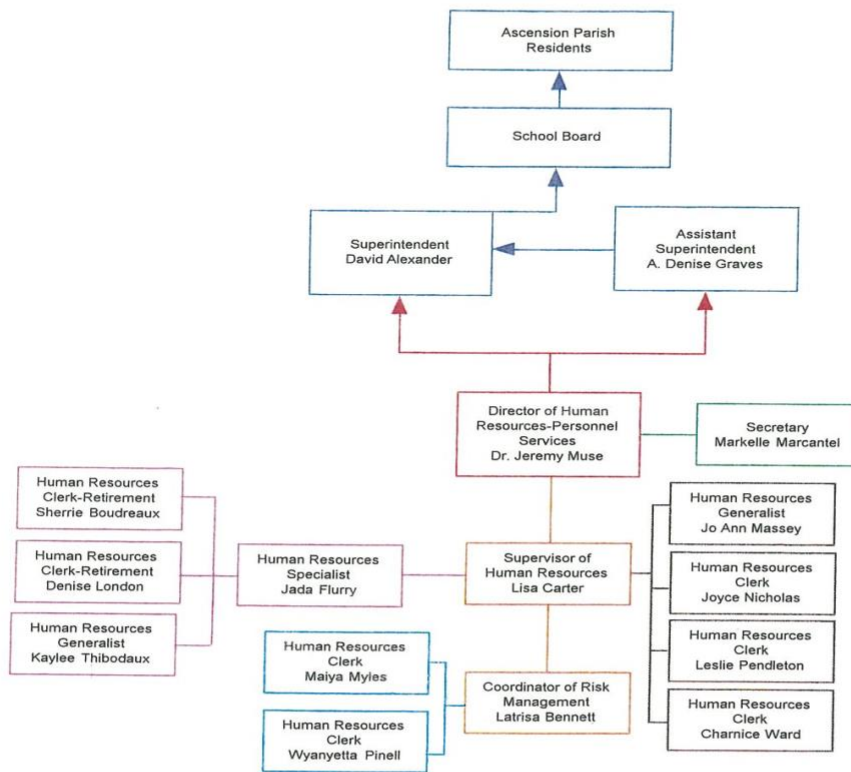
NON-INSTRUCTIONAL



School Board reports to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Director of Information Systems and Technology reports to Assistant Superintendent. Secretary and Supervisors of Information Systems/Technology (2) reports to Director of Technology. Secretary and Business Intelligence Administrator reports to Supervisor of Information Systems/Technology. Application Specialist and Student Information System Coordinator reports to Business Intelligence Administrator. System Foreman, Network Administrator, and Helpdesk Administrators (2) reports to Supervisor of Information Systems/Technology. Computer System Analyst II and System Analysts (5) reports to System Foreman. Network Technicians (3) and System Engineer reports to Network Administrator

NON-INSTRUCTIONAL

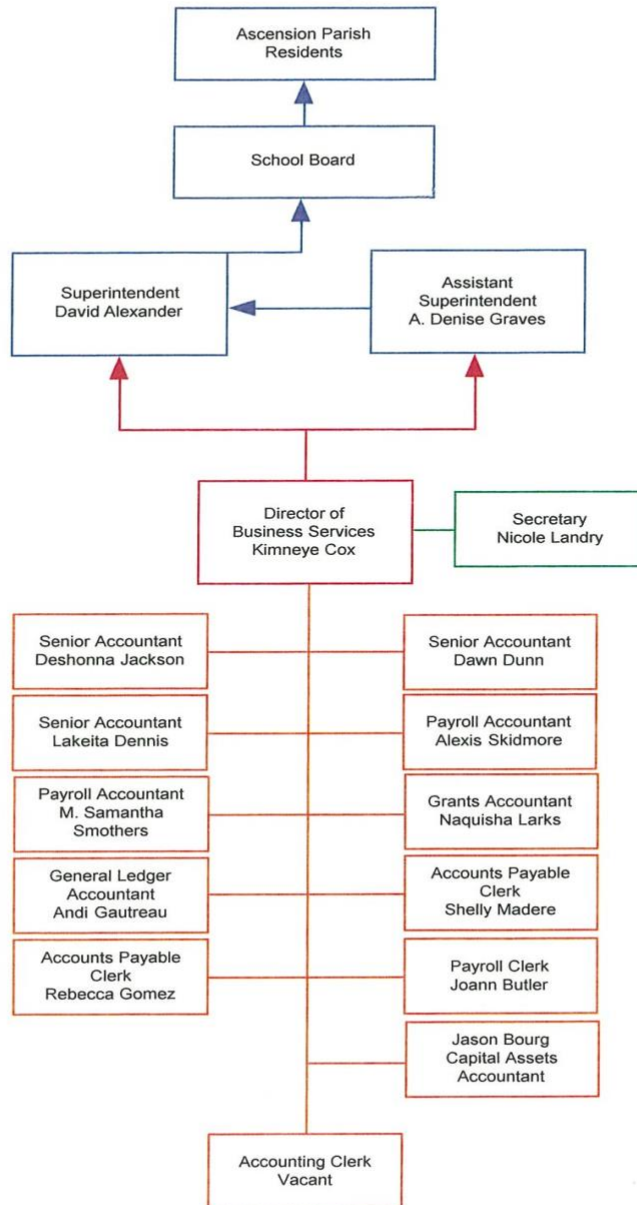
ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART HUMAN RESOURCES DEPARTMENT



School Board reports to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Director of Human Resources reports to Assistant Superintendent. Secretary and Supervisor of Human Resources reports to Director of Human Resources-Personnel Services. Human Resources Specialist, Coordinator of Risk Management, Human Resources Clerk (3) and Human Resources Generalist reports to Supervisor of Human Resources. Human Resources Generalist and Human Resources Clerk-Retirement (2) reports to Human Resources Specialist. Human Resources Clerks (2) reports to Coordinator of Risk Management.

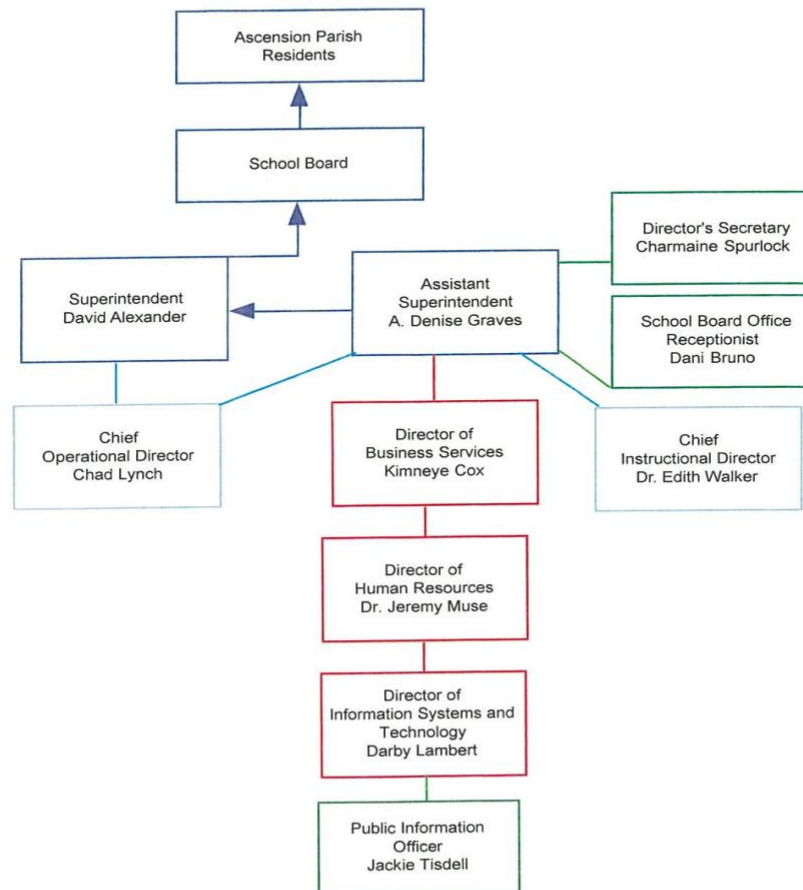
NON-INSTRUCATIONAL

ASCENSION PARISH SCHOOL BOARD ORGANIZATION CHART BUSINESS SERVICES DEPARTMENT



School Board reports to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Director of Business Services reports to Assistant Superintendent. Secretary, Senior Accountants (3), Payroll Accountants (2), Grants Accountant, General Ledger Accountant, Accounts Payable Clerks (2), Payroll Clerk, and Accounting Clerk reports to Director of Business Services

NON-INSTRUCTIONAL
ASCENSION PARISH SCHOOL BOARD
ORGANIZATION CHART
ASSISTANT SUPERINTENDENT
DEPARTMENTS



School Board reports to Ascension Parish Residents. Superintendent reports to School Board. Assistant Superintendent reports to Superintendent. Chief Instructional Director, Chief Operational Director, and Public Information Officer reports to Superintendent and Assistant Superintendent. Secretary, School Board Office Receptionist, Director of Business Services, Director of Human Resources, and Director of Information Systems and Technology reports to Assistant Superintendent



FINANCIAL STRUCTURE, POLICY & PROCESS



FINANCIAL STRUCTURE, POLICY AND PROCESS

FUND STRUCTURE

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

Ascension Parish School Board
Fund Structure

Governmental Funds	Proprietary Funds	Fiduciary Funds
General Fund (1) ^{1,2}	Internal Service Fund (1) ²	None
Special Revenue Funds (56) ^{1,2}		
Debt Service Funds (4)		
Capital Projects Funds (3) 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 2022-2023 is \$341 million in revenues and other financing sources, and \$336 million in expenditures and other financing uses. Total expenditures and other financing use for all governmental funds, including debt service funds and capital projects funds, for which budgets are not appropriated, is \$368 million. Adding the \$45 million in expenditures of the internal service fund provides a grand total of \$413 million in projected expenditures and other financing uses for the 2022-2023 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 (\$336 million). The general fund and 2020 Bond Construction fund, both governmental fund types, and Health Care internal service fund (for which a budget is presented but not appropriated) are the three major funds of the Ascension Parish School Board for budgeting purposes. The Comprehensive Annual Financial Report includes financial information on all funds of the Ascension Parish School Board and is posted in the Business Services department section of the web site, www.apsb.org.

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

ASSUMPTIONS AND BUDGETARY BASIS

Most of the 2022-2023 budget calculations are **based on actual historical data** since July 2010 using trend analysis, except where noted, and current knowledge of operations. The budgets for all funds except the internal service fund are prepared using the **modified accrual accounting basis**, the same accounting basis used to report fund financial statements in the Comprehensive Annual Financial Report. The modified accrual accounting basis recognizes revenues when they are earned and expenditures when they are due. The budget for the internal service fund is prepared using the full accrual basis of accounting, the basis of accounting used in that fund's audited financial statements, which also recognizes revenues when they are earned but recognizes expenses when they are incurred. A **balanced budget** is defined in the Louisiana Local Government Budget Act (LSA-RS 39:1301-1315) and by the Ascension Parish School Board as expenditures equal to or less than revenues plus available fund balance. Unspent encumbered appropriations lapse at the end of each fiscal year.

OVERVIEW OF THE BUDGET PROCESS

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

The instructional priorities were identified, and goals were developed and honed to bridge the gap between the current state and achieving those goals. A more thorough process of selecting curriculum and approving other instructional expenditures, including calculating an academic return on investment, was initiated in 2017-2018. Between February and March, the superintendents met with principals at each of the 32 schools and three programs to determine their staff needs for the upcoming school year.

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

From March through June the accounting team combined the budgets from each department and committee to create the overall district-wide budget, communicating with the Superintendent to make sure adequate resources were allocated to achieve the overall objective of raising student achievement. On June 21, 2022 the Superintendent and Director of Business Services presented a proposed budget to the Budget committee then the entire School Board at their regular meeting.

FINANCIAL STRUCTURE, POLICY AND PROCESS



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

Formal public participation in the budget process began on June 22, 2022 when the School Board made the proposed budget available for public inspection at the Ascension Parish School Board Office and on the web site. In compliance with the Local Government Budget Act, on June 23, 2022 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 July 19, 2022.

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

TIME LINE OF THE BUDGET PROCESS

<u>Date</u>	<u>Activity</u>	<u>Key Personnel</u>
2014-2020	Earned the Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA)	Ascension Parish School Board
2017	GFOA started Award for Best Practices in School Budgeting program for all school districts	Government Finance Officers Association
April 2017	District developed 5-year plan	David Alexander, Superintendent Ascension Parish School Board
August 2017	Ascension joined 3rd Alliance for Excellence in School Budgeting	Ascension Parish School Board Dr. Melissa Langlois, Instructional Supervisor Diane B. Allison, CPA, Former Director of Business Services
Ongoing since 8/2017	Plan and prepare Set instructional priorities	Dr. Melissa Langlois, Instructional Supervisor Instructional Directors David Alexander, Superintendent
January-March 2022	Analyze and identify trends Research changes in revenue sources	Kimneye S. Cox, MBA, Director of Business Services David Alexander, Superintendent Dawn Dunn, Senior Accountant Lakeita Dennis, Senior Accountant Deshonna Jackson, Senior Accountant
February-March 2022	Superintendents and Chief Instructional Director meets with principals and directors to determine staffing needs	David Alexander, Superintendent A. Denise Graves, Assistant Superintendent Edith Walker, Chief Instructional Director Instructional Directors Principals
February 24, 2022	School Board committee members approve certain budgets	Head Start Policy Council
April 5, 2022	School Board committee members approve certain budgets	Chad Lynch, Chief Operational Director Timothy Amedee, Supervisor of Maintenance Maintenance Committee
April 13, 2022	School Board committee members approve certain budgets	Leuna Johnson, Supervisor of Child Nutrition Child Nutrition Committee
May 3, 2022	School Board committee members approve certain budgets	Chad Lynch, Chief Operational Director Aubrey Yates, Supervisor of Transportation Transportation Committee
Ongoing	Review long range financial goals	David Alexander, Superintendent Directors Strategic Planning Committee
March-June 2022	Prepare entity-wide budget and document	Kimneye S. Cox, MBA, Director of Business Services Lakeita Dennis, Senior Accountant Dawn Dunn, Senior Accountant Deshonna Jackson, Senior Accountant Naquisha Larks, Grants Accountant Business Services department staff
June 21, 2022	Present budget to Budget Committee and School Board for review	Kimneye S. Cox, MBA, Director of Business Services David Alexander, Superintendent School Board Members
June 22, 2022	Operating Plan available for public	Danielle Evans, Digital Media Coordinator
June 23, 2022	Notice of public hearing printed in the Gonzales <i>Weekly Citizen</i>	Kimneye S. Cox, MBA, Director of Business Services
July 19, 2022	Public hearing: present budget, encourage public participation, and consider budget resolution	Taft Kleinpeter, Board President School Board Members
July 20, 2022	Post adopted budget on AscensionSchools.org web site and distribute to regulating agencies	Danielle Evans, Digital Media Coordinator Kimneye S. Cox, MBA, Director of Business Services
June 30, 2022	2021-2022 fiscal year ends	
July 1, 2022	2022-2023 fiscal year begins	
September 30, 2022	Submit budget to Louisiana Department of Education	Kimneye S. Cox, MBA, Director of Business Services

Ascension Public Schools Earns \$50,000 NIET District Award of Excellence for Educator Effectiveness

March 11, 2022



Dallas, TX -- Ascension Public Schools' focus on educator excellence and student progress was celebrated today through a \$50,000 award from the National Institute for Excellence in Teaching (NIET). NIET Founder and Chairman Lowell Milken, Co-President and Chief Operating Officer Dr. Joshua Barnett, and Co-President Laura Encalade surprised Ascension Superintendent David Alexander with the NIET District Award of Excellence for Educator Effectiveness during the 2022 NIET National Conference in Dallas, Texas.

"Ascension Public Schools has consistently achieved high growth by unifying under a vision for excellence driven by effective educators and leaders at every turn. The leadership, focus, and commitment to fidelity that Superintendent Alexander and his team demonstrate daily serve as a model for NIET partners, the state, and nation," Milken said. "The district stands as a model for the nation of what can be achieved for students when leaders have the vision to put in place the elements that will attract, develop, retain, and motivate the best talent to the teaching profession."

"This award represents a districtwide commitment to best practices for developing teachers and teacher leaders. So many have led us in this direction using NIET best practices, and this is the culmination of the incredible work of our instructional staff who pursue excellence on a daily basis in the craft of teaching and learning. This also is a credit to our non-instructional staff who allow our educators to focus on instructional excellence by effectively protecting the critical touchpoints that take place in classrooms every day," said Superintendent Alexander. "This award is an affirmation of our commitment to teamwork in all areas of the organization; service to students, stakeholders, and each other; leadership dispositions at all positions in the organization; and ongoing learning so that we are better today than yesterday. The ultimate beneficiaries of this collective work are our students and the Ascension Parish community. We are blessed to be recognized and honored for pursuing our mission, which is made possible when a community supports and embraces its public school system."

Ascension, which is located southeast of Baton Rouge, serves 24,000 students, 48% of whom are minority and 55% are categorized as economically disadvantaged. Ascension initiated a partnership with NIET to improve the district's support for teachers and high-quality instruction as its key lever to improve student outcomes, and they are considered an anchor district for NIET's practices. In 2021, students in Ascension scored among the best in state assessment tests, with the highest percentage of students scoring at the levels of mastery and advanced in all grades and subjects. The district also consistently outperformed the state in grades 3-8 ELA, math, and social studies in 2017, 2018, 2019, and 2021. Due to the impact of COVID-19, the state assessment was not administered for the 2019–20 school year. Additionally, the graduation rate for Ascension grew from 88.7% in 2019 to 91.1% in 2020, far surpassing the state graduation rate of 84%.

"Ascension Public Schools should be considered a national model for its continued commitment to putting educator excellence first," said Dr. Barnett. "Their success is a testament to the importance of establishing strong foundational practices and continuing to build upon them. Ascension's dedication to strengthening educator effectiveness has been sustained and deepened over time, and we are honored to be a longtime partner in helping them improve educator outcomes and student achievement."

"Superintendent Alexander has created systems of collaboration, support, and reflection to strengthen his team of educators, and in turn, advance student outcomes," said Encalade. "NIET and Ascension have partnered together to build a strong cadre of teacher and school leaders that demonstrate excellence. We are proud to celebrate Ascension's story and inspire other districts across the country."

"This award signals that educational best practices, especially investing in supporting teachers, works well for students," said Louisiana Superintendent of Education Cade Brumley. "It's a privilege to work alongside the entire Ascension Parish school community."

Inside Ascension Public Schools, Louisiana

Ascension Parish began its partnership with NIET in 2008 to implement the TAP System for Teacher and Student Advancement, a whole-school approach to improving teaching and providing opportunities for teachers to grow as leaders. The TAP System is grounded in research, recognizing that teacher effectiveness is the single biggest in-school factor for determining student performance. TAP creates a structure for instructional leadership teams, comprised of principals and teacher leaders, that drive instruction in a school. Educators are trained to coach and support peers through tools and strategies that address the specific needs of teachers and students in the classroom.

Ascension Public Schools initially partnered with NIET to start a turnaround zone with two schools. These schools fully implemented the TAP System, and because of the significant gains in student growth, the district expanded their partnership with NIET to all 31 schools in the district. Ascension has intentionally integrated NIET structures that accelerate educator impact, and scaled those systems across the district to elevate every school to ensure every child is taught by a highly effective teacher. In addition to continued student growth, Ascension has also grown more than 35 of their educators to become assistant principals and principals by implementing a career teacher pipeline through the TAP System.

By implementing TAP structures and processes, Superintendent Alexander says Ascension has created a supportive environment where educators want to work. “Teachers want to come to Ascension Public Schools because they believe they can grow as teachers,” said Alexander. “They know that they’re going to be in a collaborative environment and that they’re going to get the support they need. They’re going to be challenged as teachers to continue to be innovative and continue to press for continuous improvement in their craft so that more and more children are able to benefit from what we do every day in classrooms.”

ABOUT NIET

This recognition is only the fourth time NIET has given this award. NIET previously awarded the District Award of Excellence for Educator Effectiveness to Perry Township Schools in Indiana in 2018, DeSoto Parish Schools in Louisiana in 2019, and Somerset Independent School District in Texas in 2020. The award is a surprise, with NIET identifying the recipient based on its continued and districtwide success in demonstrating effectiveness in teaching and strengthened outcomes in student learning.

The TAP System has shown success in districts in Louisiana and across the country with supporting teacher leadership and mentoring; increasing student achievement; and attracting high-quality teachers to high-need schools. NIET's success with dozens of districts has led to state partnerships in Louisiana, including providing all Louisiana educators with access to training tied to the state's Accelerate initiative, leading school improvement through the Louisiana Best Practices, implementing a federal Teacher Incentive Fund grant called LA BOLD (Building On Leadership Development), and supporting the Louisiana Mentor Teacher Initiative.

For two decades, NIET has partnered with schools, districts, states, and universities to build educator excellence and give all students the opportunity for success. NIET's initiatives, including the TAP System, teacher and leader development, school improvement, rubric and observation systems, and educator preparation, have impacted more than 300,000 educators and three million students across the U.S.

To access a profile video or images of Ascension Public Schools, and more information about NIET, visit the NIET newsroom. For interviews, please contact Jenny Sawyer at jsawyer@niet.org or (256) 652-1376. Learn more about the conference at www.niet.org. Follow conference news on Facebook and Twitter @NIETteach or via #NIET2022.

FINANCIAL STRUCTURE, POLICY AND PROCESS

FISCAL GUIDELINES AND FINANCIAL POLICIES

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

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

A. The **Annual Operating Budget** policy

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

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

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

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

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

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

- Principals and Supervisors approve purchases up to \$1,000;
- Directors approve purchases between \$1,001 and \$50,000;
- Chief Directors approve purchases between \$50,001 and \$250,000;
- The Assistant Superintendent approves purchases between \$250,001 and \$500,000;
- The Superintendent approves all purchases over \$500,001.

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 shall maintain the following general fund minimum fund balance levels:

1. \$15 million plus 16% of the current year budgeted operating expenditures plus other financing uses.
2. Any amount remaining after deducting non-spendable, restricted, or committed amounts and reserve minimum amount as calculated above is to be assigned for major construction projects.

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

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

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

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

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

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

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

Other topics covered in the Investment policy include

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

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

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

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

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

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

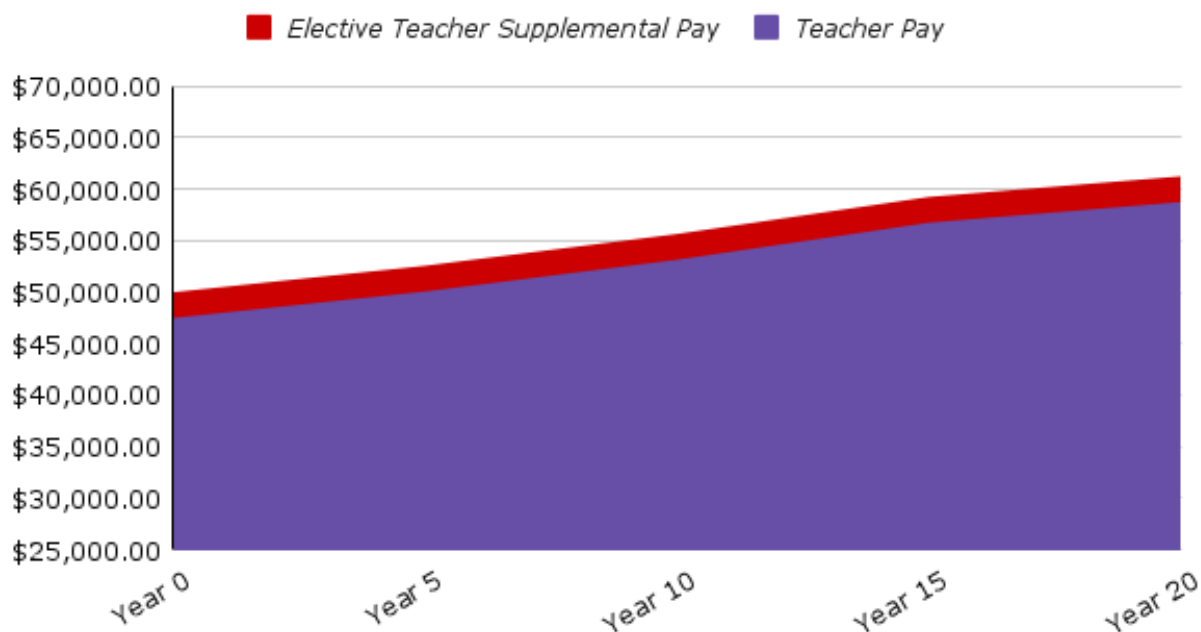
The sixteen fiscal compliance policies are related to accounting (5), revenues (3), expenditures (5) and cash (3). All of the policies of the Ascension Parish School Board are available on the School Board section of the website, www.apsb.org. In addition, the Business Services department maintains a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



A teacher helps a kindergarten girl point and read a sentence.

Ascension Offering \$10,000 Above Base Pay for Qualified Teachers

Donaldsonville Elective Teacher Pay



Donaldsonville, La. -- In an effort to hire more highly-qualified, certified teachers in its Donaldsonville schools, the Ascension Parish School Board approved Supplemental Pay for the 2022-23 school year at Donaldsonville High, Donaldsonville Primary, Lowery Elementary, and Lowery Middle schools. Teachers with a highly effective or effective proficient rating can make \$10,000 above base pay for teaching core subjects, \$2,500 above base pay for teaching electives, and paraprofessionals can make \$1,250 above base pay.

There are 166 positions potentially eligible for the supplemental pay, which is available to current employees who qualify. If all positions are filled by educators with a highly effective or effective proficient rating, it will total more than a \$1.6 million strategic investment in Donaldsonville.

"We continue to work to identify areas where we can improve our services to students throughout our school district. Statistical information is very clear that we need a higher percentage of certified educators in our Donaldsonville City schools. This effort to offer a supplemental pay incentive is a significant step designed to address that need. I applaud our School Board for listening and taking the necessary steps, as they always do, to address the needs of students," said Superintendent David Alexander.

While the median household income for Ascension Parish is \$82,594, it ranges from \$99,722 in Prairieville to \$23,151 in Donaldsonville. Additionally, there is a 45.2% poverty rate in Donaldsonville versus 9.6% in Ascension Parish.

According to the research article, Teachers Matter by the RAND Corporation (2019), "Teachers matter more to student achievement than any other aspect of schooling. Many factors contribute to a student's academic performance, including individual characteristics and family and neighborhood experiences. but research suggests that, among school-related factors, teachers matter most."

There is an acute need for certified teachers in the Donaldsonville feeder system, which currently has a certified teacher percentage of 18% versus 90% in the Dutchtown High feeder system, 91% in the East Ascension High feeder system, and 98% in the St. Amant High feeder system.

"Ascension Public Schools is a strong and committed school district with a commitment to student achievement, and we realize that to keep that commitment every student must achieve. Placing highly effective teachers with the most at-risk students guarantees our continued academic success," said Chief Instructional Director Edith Walker.

Based on the current Salary Schedule, below are examples of the Supplemental Pay for qualified teachers:

- A teacher with five years of experience and a bachelor's degree earns \$49,858. The supplemental pay will bring compensation to \$52,283 for elective teachers and \$59,858 for core subject teachers.
- A teacher with 10 years of experience and a bachelor's degree earns \$52,948. The supplemental pay will bring compensation to \$55,448 for elective teachers and \$62,948 for core subject teachers.
- A teacher with 15 years of experience and a bachelor's degree earns \$56,553 The supplemental pay will bring compensation to \$59,053 for elective teachers and \$66,553 for core subject teachers.
- A teacher with 20 years of experience and a bachelor's degree earns \$58,558 The supplemental pay will bring compensation to \$61,058 for elective teachers and \$68,558 for core subject teachers.

For more information about this initiative and to learn more about teaching in Ascension Public Schools, visit AscensionSchools/teach.org.

###

FINANCIAL STRUCTURE, POLICY AND PROCESS

ORGANIZATIONAL DEPARTMENTS

As shown on the Organization Chart on page 5, two chief directors (Chief Instructional Director and Chief Operational Director) and four directors report to both the Assistant Superintendent and the Superintendent. Generally, department supervisors report to directors with the exception of the five supervisors who report directly to the Chief Operational Director and two supervisors who report directly to the Chief Instructional Director.

School Board Committee Structure

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

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

Below is brief description of each committee's responsibilities.

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

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

Structure of Instructional Departments

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

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

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

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

FINANCIAL STRUCTURE, POLICY AND PROCESS

Structure of Non-Instructional Departments

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

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

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

The **Human Resources department** processes job applications and administers benefits for the district's roughly 3,513 employees and 1,681 retired employees, including the Health Care self-insured fund. The department recruits employees, maintains experience and other statistical data on the professional staff and personnel, and processes the retirement and termination of employees. The Human Resources department also administers the School Board's insurance benefits, including the self-insured Health Care internal service fund, and manages the School Board's various risks. The Human Resources department works with the School Board's Insurance, Personnel, and Policy committees.

FINANCIAL STRUCTURE, POLICY AND PROCESS

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



Four elementary school kids play on the top of the monkey bars together.



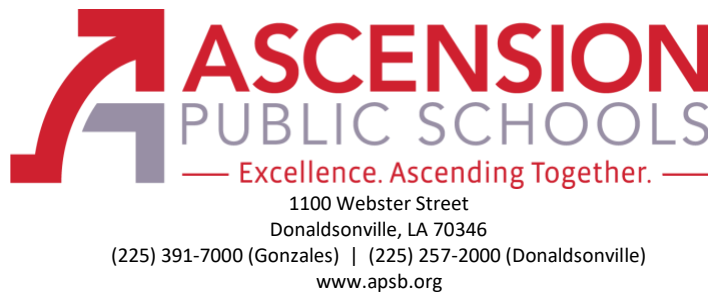
BUDGET



David Alexander
Superintendent

Taft Kleinpeter
Board President
District 5B

Troy Gautreau, Sr.
Vice President
District 7A



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

June 21, 2022

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 2022-2023 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 23,974 students. Major initiatives in 2022-2023 include the following:

- Increase incentives to get certified teachers to the west-side schools (Donaldsonville Primary, Lowery Elementary, Lowery Middle, and Donaldsonville High)
- Properly staff instructional support services
- To greater enhance staffing ratio on instructional side
- Staff non-instructional in the most critical areas
- Leadership training

Managing growth is an ongoing challenge as Ascension parish's population continues to increase, and the 2022-2023 budget includes an additional 40 teachers for the expected between 400-500 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. Bullion Primary was completed in fall 2019. Bluff Middle and Bluff Ridge Primary schools were completed in August 2020. Sugar Mill Primary was completed in August 2022. In April 15, 2020, the voters of Ascension parish approved a \$140 million bond proposition that includes \$80 million to build a new high school. The Capital, Debt, and Strategic Planning section includes more information on long-term capital asset planning.

BUDGET MESSAGE

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

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

OVERALL ANALYSIS – GENERAL FUND

Operations in the fiscal year that ended on June 30, 2021 (the prior fiscal year) resulted in a excess of \$10.4 million increasing the fund balance to \$72 million. For the 2021-2022 (current) fiscal year the School Board initially adopted a general fund budget with an excess of \$18,067. Through February, the School Board anticipates that the current fiscal year will end with revenues and other sources of funds totaling \$278 million (a decrease of \$3.2 million or 1% from the original budget), expenditures and other uses of funds totaling \$273 million (an increase of \$1.8 million or 1% more than originally budgeted), resulting in an excess of \$5 million, which includes the transfer out of \$2 million to the Health Care fund and \$400,000 for Head Start.

Looking forward to the 2022-2023 fiscal year, the School Board is anticipating that general fund revenues and other sources of funds will total \$286 million, \$8 million (3%) more than projected for the current fiscal year, as shown in the summary budget on page 41. State funding through the Minimum Foundation Program is expected to increase by \$7.9 million (6%); local ad valorem revenues are expected to increase by \$2.5 million (3%), sales tax revenues are expected to decrease by \$3.5 million (4%), and other financing sources are expected to remain the same over projected for 2021-2022.

BUDGET MESSAGE

Anticipated general fund expenditures (excluding other uses of funds) of \$283.7 million are \$14.2 million (5%) more than projected for the current fiscal year and include the following major expenditures:

- \$4.9 million for salary increases;
- \$2.6 million for 40 new teachers for growth for an expected between 400-500 additional students;
- \$1.6 million for west-side incentives; and
- \$1.1 million for new positions at the Instructional, Administrative, and Operational staff level.



An elementary school boy sitting on the floor reading a book.

The employer's contribution rates to the Teachers' Retirement System of Louisiana and Louisiana School Employees' Retirement system decreased by .4% and 1.1%, respectively.

The essentially break-even excess of \$10,000 is driven primarily by the \$7.9 million increase by Minimum Foundation Program funding and \$7.9 million increase in local revenues. Historical financial information on revenues and expenditures is included in a table in the Statistical section. The table on the following page provides summary information for the general fund. The appropriated budgets are prepared on the modified accrual basis of accounting, the same basis of accounting used to prepare fund level annual audited financial statements according to generally accepted accounting principles.

BUDGET MESSAGE

Ascension Parish School Board Summary General Fund Budget 2022-2023

	2020-2021	2021-2022		2022-2023	Change 2022 to 2023 Budget	
	<u>Actual</u>	<u>Original Budget</u>	<u>Projected Actual</u>	<u>Budget</u>	<u>Amount</u>	<u>%</u>
Revenues						
Ad Valorem Taxes	\$ 73,128,154	\$ 72,800,000	\$ 73,279,119	\$ 75,800,000	\$ 3,000,000	4%
Sales and Use Taxes	75,345,331	70,500,000	81,189,694	77,700,000	7,200,000	10%
Minimum Foundation Program	113,002,781	117,638,312	117,000,000	124,852,194	7,213,882	6%
Other Revenues	<u>3,373,691</u>	<u>10,927,801</u>	<u>3,591,800</u>	<u>4,748,000</u>	<u>(6,179,801)</u>	-57%
Total Revenues	264,849,957	271,866,113	275,060,613	283,100,194	11,234,081	4%
Expenditures						
Instruction	148,618,825	161,457,913	159,122,031	167,904,875	6,446,962	4%
Support Services	102,342,925	108,673,232	108,591,408	114,725,816	6,052,584	6%
Other	<u>1,009,080</u>	<u>1,143,410</u>	<u>1,763,874</u>	<u>1,066,170</u>	<u>(77,240)</u>	-7%
Total Expenditures	251,970,830	271,274,555	269,477,313	283,696,861	12,422,306	5%
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,879,127	591,558	5,583,300	(596,667)	(1,188,225)	-201%
Other Financing Sources and Uses						
Other Financing Sources	2,025,545	2,964,821	2,964,821	2,964,821	-	0%
Other Financing Uses	<u>(4,547,746)</u>	<u>(3,538,312)</u>	<u>(3,538,312)</u>	<u>(2,358,154)</u>	<u>1,180,158</u>	-33%
Total Financing Sources (Uses)	(2,522,201)	(573,491)	(573,491)	606,667	1,180,158	-206%
Net Change in Fund Balance	10,356,926	18,067	5,009,809	10,000	(8,067)	-45%
Fund Balance, Beginning of Year	<u>61,711,464</u>	<u>72,068,390</u>	<u>72,068,390</u>	<u>77,078,199</u>		
Fund Balance, End of Year	<u>\$ 72,068,390</u>	<u>\$ 72,086,456</u>	<u>\$ 77,078,199</u>	<u>\$ 77,088,199</u>		

OVERALL ANALYSIS – 2020 BOND CONSTRUCTION FUND

On August 15, 2020, the voters of Ascension parish approved a \$140 million bond proposition to fund 16 2020 bond projects which are expected to be completed in four years, \$80 million of which is to build a new high school. \$97.7 million is expected to be spent on these projects in 2022-2023 as shown in the following summary budget:

BUDGET MESSAGE

Ascension Parish School Board Summary 2020 Bond Construction Fund Budget 2022-2023

	Function Object	2020-2021 Actual	Original Budget	Actual July-Feb	Projected Actual	Amended Budget	2022-2023 Budget	Change 2022 to 2023 Budget Amount	%
REVENUES									
Earnings on Investments	0000-1510	\$ 18,215	\$ -	\$ 19,268	\$ 28,902	\$ 30,000	\$ 30,347	\$ 347	1%
Net Change in Fair Market Value	0000-1530	-	-	-	-	-	-	-	-
Total Revenue		18,215	-	19,268	28,902	30,000	30,347	30,347	
EXPENDITURES									
Operation and Maintenance of Plant Services									
Operation and Maintenance of Buildings									
Purchased Professional and Tech Svcs	2620-300	-	-	12,830	19,245	20,000	40,000	20,000	100%
Renting Land and Buildings	2620-441	-	-	228,875	343,313	344,000	1,000,000	656,000	191%
Total Operation and Maintenance of Buildings		-	-	241,705	362,558	364,000	1,040,000	676,000	186%
Safety and Security									
Purchased Professional and Tech Svcs	2660-300	-	-	46,383	69,574	70,000	300,000	230,000	329%
Purchased Property Services	2660-400	-	-	305,875	458,813	459,000	200,000	(259,000)	-56%
Total Safety and Security		-	-	352,258	528,387	529,000	500,000	(29,000)	-5%
Facility Acquisition and Construction									
Architect/Engineering Services	4300-334	2,675,893	9,000,000	1,510,496	2,265,743	3,000,000	9,000,000	6,000,000	200%
Other Purchased Professional & Tech. Services	4900-300	712,117	9,460,000	550,769	976,154	1,000,000	7,000,000	6,000,000	600%
Purchased Property Services	4900-400	1,021,822	-	-	-	-	200,000	200,000	100%
Building Improvements	4600-450	252,621	32,500,000	130,325	945,488	1,000,000	20,000,000	19,000,000	1900%
Building Acquisition and Construction	4500-450	4,980	18,000,000	4,918,296	7,377,445	8,000,000	60,000,000	52,000,000	650%
Land Acquisitions	4100-710	564,850	3,470,000	-	-	-	-	-	-
Total Facility Acquisition and Construction Services		5,232,283	72,430,000	7,109,887	11,564,830	13,000,000	96,200,000	83,200,000	640%
Debt Service									
Legal Services	5100-332	-	70,000	-	-	-	-	(70,000)	100%
Purchased Professional and Technical Serv.	5100-300	-	120,000	-	270,000	270,000	-	(120,000)	100%
Miscellaneous Expenditures	5100-800	445,850	30,000	-	285,000	285,000	-	(30,000)	100%
Banking Services	5100-340	1,500	-	-	-	-	-	-	100%
Payments to Escrow Agent	5100-915	700,000	-	-	-	-	-	-	100%
Total Debt Service		1,147,350	220,000	-	555,000	555,000	-	(220,000)	-100%
TOTAL EXPENDITURES		6,379,632	72,650,000	7,703,849	13,010,774	14,448,000	97,740,000	82,951,000	576%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(6,361,417)	(72,650,000)	(7,684,582)	(12,981,872)	(14,418,000)	(97,709,653)	(82,950,653)	578%
OTHER SOURCES OF FUNDS									
Bond Proceeds	5110-000	100,000,000	-	-	40,000,000	40,000,000	-	-	-100%
Premium on Bonds Sold	5120-000	17,339,453	-	-	4,444,235	4,444,235	-	-	-100%
Transfers In	5220-000	-	-	-	-	-	-	-	-
Total Other Financing Sources		117,339,453	-	-	44,444,235	44,444,235	-	-	-100%
NET OTHER FINANCING SOURCES (USES)		117,339,453	-	-	44,444,235	44,444,235	-	-	-100%
NET CHANGE IN FUND BALANCE		110,978,036	(72,650,000)	(7,684,582)	31,462,363	30,026,235	(97,709,653)	(82,950,653)	-425%
Fund Balance, Beginning of Year		-	110,978,036	110,978,036	110,978,036	110,978,036	142,440,398		
FUND BALANCE, END OF YEAR		<u>\$ 110,978,036</u>	<u>\$ 38,328,036</u>	<u>\$ 103,293,454</u>	<u>\$ 142,440,398</u>	<u>\$ 141,004,271</u>	<u>\$ 44,730,745</u>		

The 2020 Bond Construction fund is a capital projects fund. The Ascension Parish School Board is not required by statute to adopt a budget for its capital projects funds. Capital projects funds utilize project budgets rather than annual budgets and accountability is controlled over the life of the project. Project budgets are adopted on the modified accrual basis of accounting, the same basis of accounting used to prepare fund level annual audited financial statements according to generally accepted accounting principles.

BUDGET MESSAGE

BUDGET HIGHLIGHTS

In December 2021, the Louisiana Department of Education (LDE) released a survey to school system human resources directors to identify staffing vacancies. Based on the information reported and additional analysis, the need to strengthen the educator workforce was evident. Investments in the educator workforce compensation will increase the ability to recruit and retain essential personnel. The Minimum Foundation Program formula for funding from the state provides a **\$1,500 annual salary increase to certificated staff and \$750 annual salary increase to non-certificated support staff**, plus applicable retirement contributions was increased by \$4.9 million.



A teacher holds up a paper to show elementary school kids sitting around a table.

BUDGET MESSAGE

BUDGET HIGHLIGHTS

In August 2019, the newly constructed **Bullion Primary** school opened its doors to approximately 600 kindergarten through fifth grade students, relieving overcrowding at nearby Oak Grove and Prairieville Primary schools. Construction of the \$16.4 million facility was funded by general obligation bonds approved by the voters of Ascension parish in April 2016.

In August 2020, the newly constructed **Bluff Ridge Primary** school opened its doors to approximately 500 kindergarten through fifth grade students, relieving overcrowding at nearby Spanish Lake and Dutchtown Primary schools. Construction of the \$16.9 million facility was funded by general obligation bonds approved by the voters of Ascension parish in April 2016.

In August 2020, the newly constructed **Bluff Middle** school opened its doors to approximately 500 fifth through eighth grade students, relieving overcrowding at nearby Dutchtown and Prairieville Middle schools. Construction of the \$28.1 million facility was funded by general obligation bonds approved by the voters of Ascension parish in April 2016.

In August 2021, the newly constructed **Sugar Mill Primary** school opened its doors to approximately 500 kindergarten through fifth grade students, relieving overcrowding at nearby Duplessis and Central Primary schools. Construction of the \$17.6 million facility was funded by general obligation bonds approved by the voters of Ascension parish in April 2016.

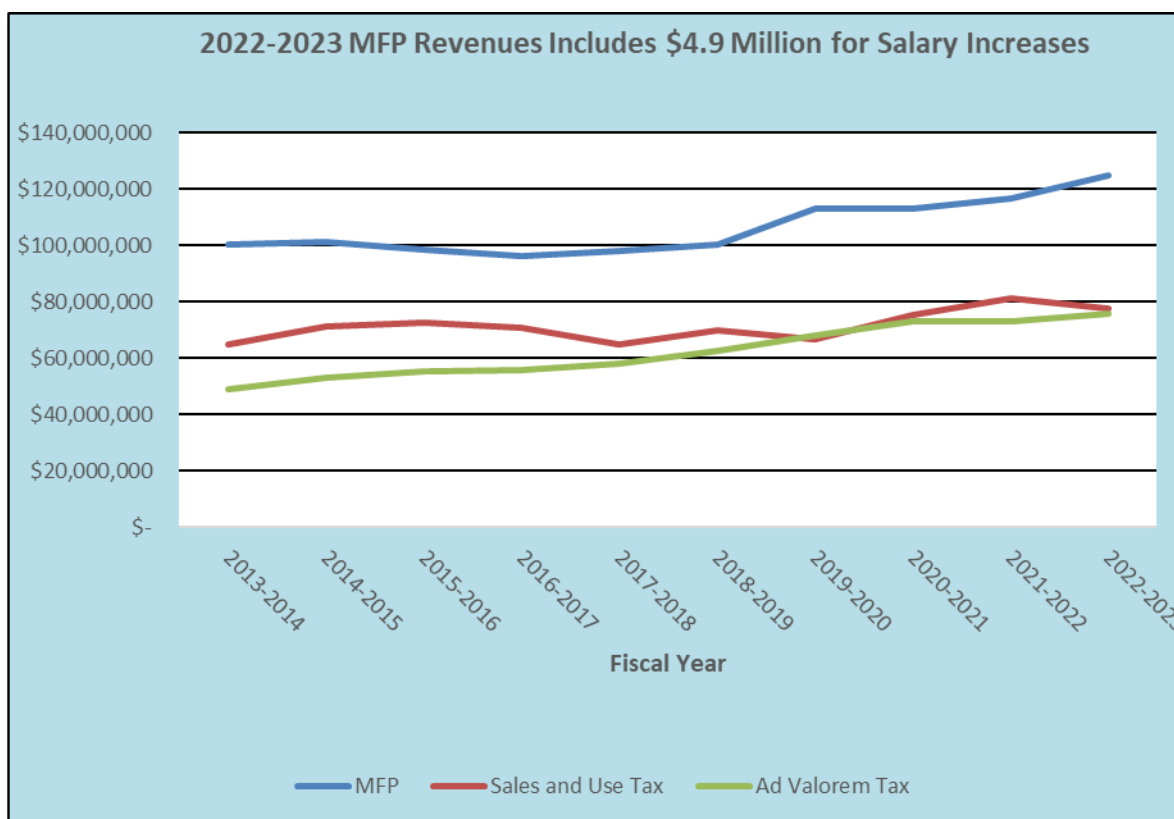


Sugar Mill Primary had its Grand Opening Fall 2021.

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 (\$124.9 million), sales and use taxes (\$77.7 million) and ad valorem taxes (\$75.8 million). The following graph displays these three revenue streams over the past ten years.



The \$3.8 billion in state funding to local public school districts is distributed by the Louisiana Department of Education to each of the 69 school districts as an unrestricted grant through a complex three-tiered formula called the **Minimum Foundation Program** (MFP). In addition, MFP funding includes \$4.9 million for staff pay raises: \$1,500 to teachers and other certificated employees and \$750 to support personnel. The formula targets 65% funding of public education from state sources and 35% from local sources overall. Therefore, since Ascension's local revenues are relatively strong, for 2022-2023 public education in Ascension is funded 44% from the state through the MFP formula and 54% from local revenues. The Statistical section includes historical and projected student enrollment data, revenue information, and total expenditures per student for the last ten years.

BUDGET MESSAGE

In June 1965 the voters of Ascension parish approved a 1% **sales and use tax** to be used for teachers' salaries, operating schools, and capital improvements. In April 1980 the voters approved a second 1% sales and use tax to be used for roughly the same purpose, bringing the total sales and use tax in all areas of Ascension parish levied for public education to 2%. Sales and use taxes, the School Board's most volatile revenue source, grew at an average annual rate of 4.7% for the ten fiscal years ending between 2011 and 2020, ranging from a decline of 8.8% from 2016-2017 to 2017-2018, to an increase of 18.7% from 2011-2012 to 2012-2013.

The three fiscal years ending, 2016, 2017, and 2018 each saw record sales tax revenues averaging \$68 million. More recently, from the 2019-2020 to the 2020-2021 fiscal years sales tax revenues remained consistent. Sales tax revenues for 2022-2023 are budgeted to decrease by 4%. Although 2021-2022 has projected sales tax revenues to be \$10.7 million more than budgeted, we remain conservative.

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 ten plants have a combined \$7,333,700,000 in expansion projects either under construction or in design, an indication of future optimism in the global economic market, as detailed on the list of economic development projects in the Statistical section.



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

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

BUDGET MESSAGE

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

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

Ad valorem (property) tax revenues are expected to continue their steady increase. Since 2008-2009, when the total millage rate was increased to and has remained at 61.59 mills, ad valorem revenue has increased an average of 5.3% per year, ranging from a decrease of 2.9% from 2009-2010 to 2010-2011, to an increase of 12.2% from 2012-2013 to 2013-2014. During the same period of time the value of taxable property in Ascension parish has increased from \$771 million to \$1.3 billion (71%). General fund ad valorem revenues increased by 62%, from \$37.2 million in the 2008-2009 fiscal year to \$73 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.

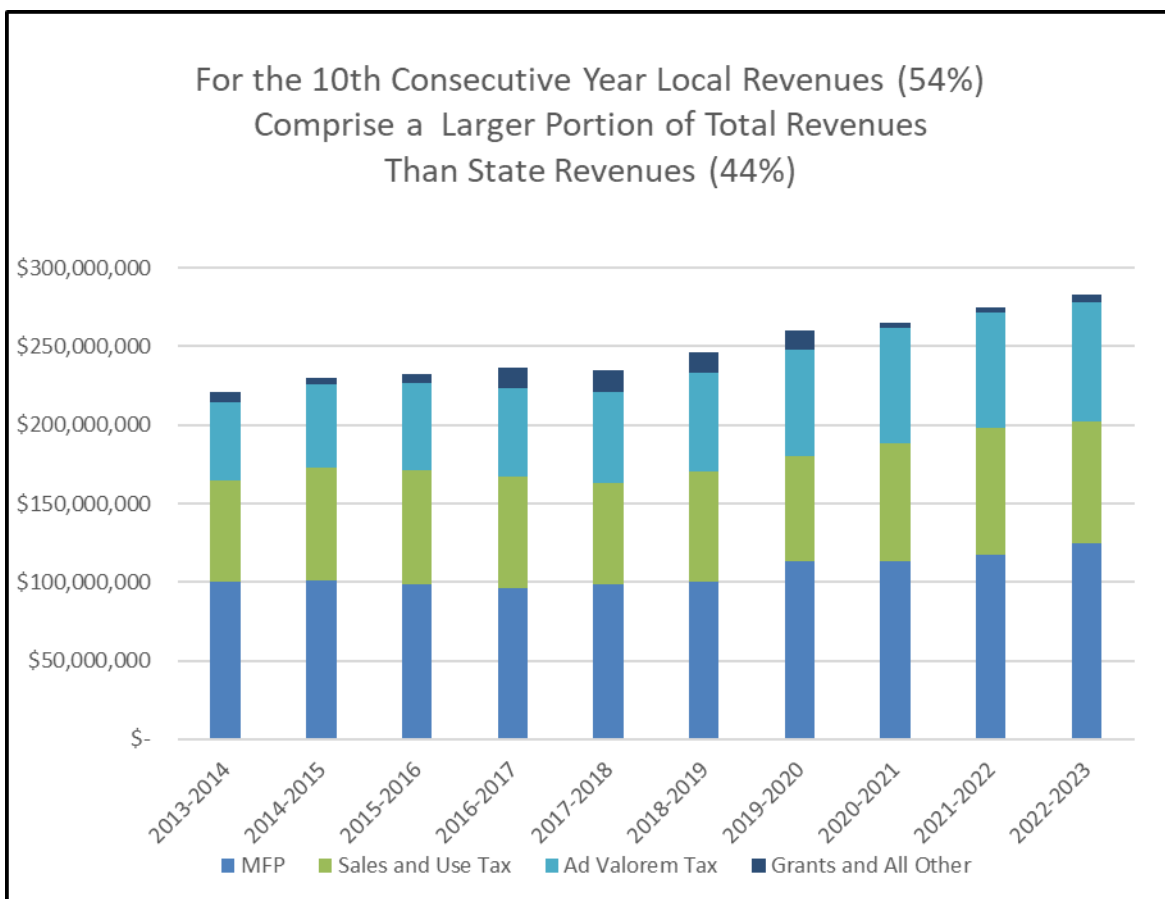
The 2022-2023 budget includes a modest 3.3% growth in ad valorem revenues from current year projected revenues, even with the Assessor's project of auditing the homestead exemption. The Statistical section includes a table on ad valorem values and revenues over the past ten years and a schedule of overlapping debt.

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



BUDGET MESSAGE

The following chart shows that, beginning in 2013-2014, local revenues have exceeded state revenues.



Federal program grants totaling \$62.2 million are accounted for in fifty-six nonmajor special revenue funds in 2022-2023 summarized in the table on the following page. Amounts unused by June 30, 2022 may be spent by September 30, 2022. Grant revenues for 2022-2023 are \$9 million less than the current year projected. A Schedule of Restricted Federal Grants-in-Aid Revenue appears at the end of the special revenue funds budgets.

BUDGET MESSAGE

EXPENDITURES

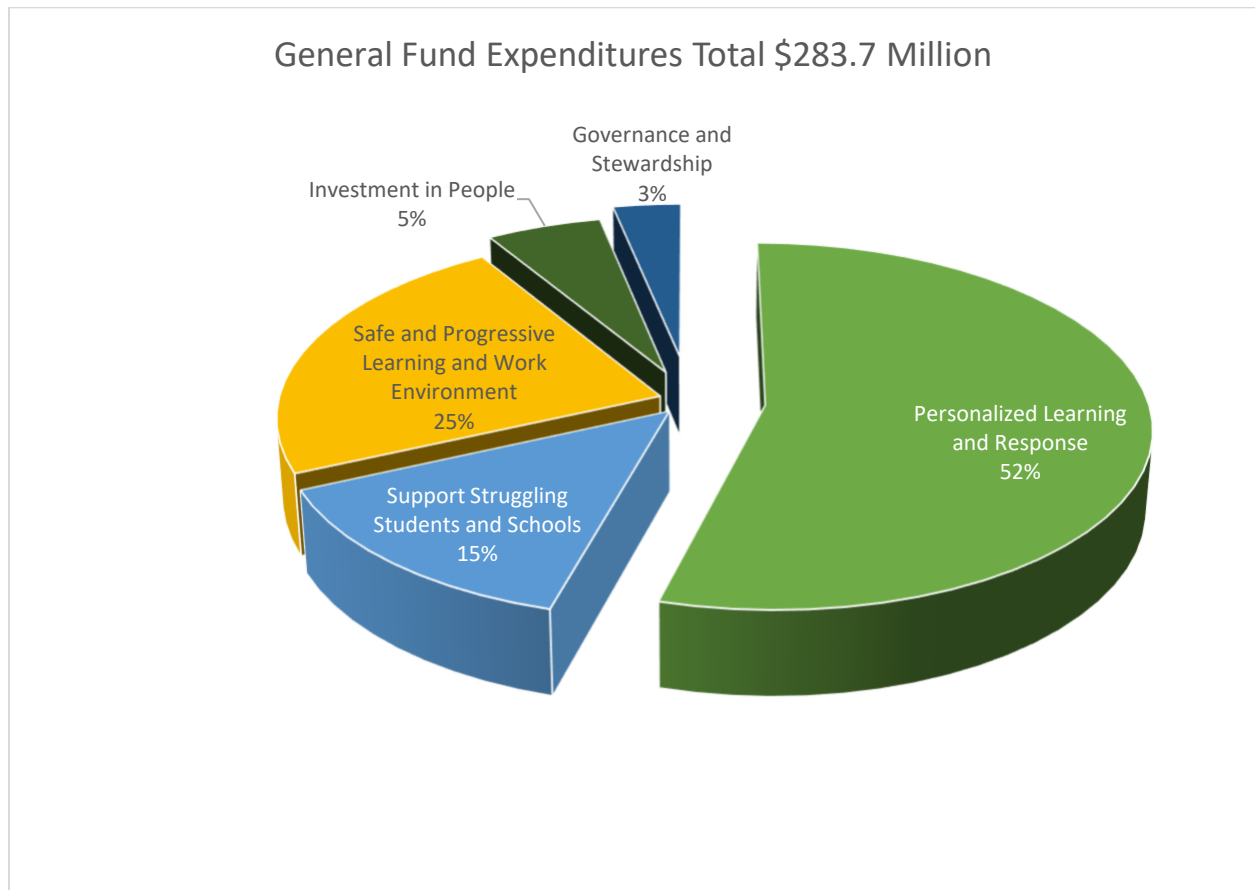
A 17% increase in the number of students over the past ten years has caused a corresponding 22% increase in expenditures (excluding other uses of funds, in all governmental funds), from \$264 million in 2012-2013 to \$461 million budgeted for 2022-2023. During that time over \$224 million was spent to purchase land and construct new and renovate existing school buildings while the number of school personnel increased by 1.7%, from 3,513 to 3,572. 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

67% 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 \$269.5 million. Total expenditures are budgeted at \$283.7 million and include the following:

- \$4.9 million for pay rate increases for all staff;
- \$2.6 million for 40 new teachers for growth for an expected 400-500 additional students;
- \$1.6 million for Westside schools' incentive; and
- \$1.1 million for new positions at the Instructional, Administrative, and Operational Staff level.

BUDGET MESSAGE

Employer retirement contributions to the Teachers' Retirement System of Louisiana and the Louisiana School Employees' Retirement System decreased by .4% and 1.1%, respectively, to 24.8% and 27.6%. Both multiple-employer, cost-sharing pension systems have unfunded accrued liabilities, however; at June 30, 2021 the Ascension Parish School Board's share of the total unfunded pension liabilities was over \$301 million. In 2009 the Louisiana Legislature adopted a plan to fully fund these state pension plans by 2040.

The full discussion of the Health Care fund, along with that fund's 2022-2023 budget, immediately follows the Budget Adoption Resolution.

AMENDMENTS TO THE CURRENT YEAR BUDGETS

There are no amendments to the 2021-2022 original budget, as both revenues and expenditures are projected to be less than 5% difference from the original budget. Various special revenue funds were amended to reflect final grant awards.

ALLIANCE FOR EXCELLENCE IN SCHOOL BUDGETING

In August 2017 the Ascension Parish School Board joined the third Alliance for Excellence in School Budgeting, an early adopter group of nearly 100 school districts in the United States formed by the Government Finance Officers Association to aid in implementing Best Practices in School Budgeting. Dr. Melissa Langlois and former Business Services Director Diane Allison, CPA established the academic and finance partnership. Kimneye S. Cox, MBA is currently working to continue 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 2022-2023 operating plan:

Kimneye S. Cox, MBA, Director of Business Services,
Deshonna I. Jackson, MBA, CLSBS, Senior Accountant,
Dawn C. Dunn, CLSBS, Senior Accountant,
Lakeita Dennis, MBA, CLSBS, Senior Accountant
Naquisha Larks, MBA, Grants Accountant,
A. Denise Graves, Assistant Superintendent,
Dr. Edith Walker, Chief Instructional Director,
Chad M. Lynch, Chief Operational Director,
Brent Ramagost, Supervisor of Technology,
Jay Brignac, Supervisor of Information Systems,
Jeffrey J. Parent, Supervisor of Planning and Construction,
Timothy Amedee, Supervisor of Maintenance
Aubrey Yates, Supervisor of Transportation
Dr. Jeremy Muse, Director of Human Resources
Darby Lambert, MBA, Director of Information Systems and Technology
Leuna Johnson, Supervisor of Child Nutrition,
Lynn E. Hathaway, Director of Special Education,
Amber Miller, Supervisor of Supply Chain,
Tassie Stephens, Title I Secretary,
Danielle Evans, Digital Media Coordinator, 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 2022-2023**

	Major Funds		Special	Subtotal -	Capital	Debt	Grand
	General	2020 Bond Construction*	Revenue Funds	Appropriated	Projects Funds	Service Funds	Total
<u>REVENUES</u>							
Ad Valorem Taxes	\$75,800,000	\$ -	\$ -	\$75,800,000	\$ -	\$24,311,224	\$ 100,111,224
Sales and Use Taxes	77,700,000	-	-	77,700,000	-	-	77,700,000
Minimum Foundation Program	124,852,194	-	120,000	124,972,194	-	-	124,972,194
Federal Grants	-	-	51,840,617	51,840,617	-	-	51,840,617
Other Revenues	4,748,000	30,347	1,379,658	6,127,658	975	206,746	6,335,379
TOTAL REVENUES	283,100,194	30,347	53,340,275	336,440,469	975	24,517,970	360,959,414
<u>EXPENDITURES</u>							
Regular Education	124,983,509	-	11,128,380	136,111,889	-	-	136,111,889
Special Education	28,912,012	-	1,470,054	30,382,066	-	-	30,382,066
Career and Technical Education	3,145,374	-	572,700	3,718,074	-	-	3,718,074
Other Instructional Programs	6,261,252	-	786,200	7,047,452	-	-	7,047,452
Special Programs	4,602,729	-	5,232,505	9,835,234	-	-	9,835,234
Total Instruction	167,904,875	-	19,189,839	187,094,714	-	-	187,094,714
Pupil Support	15,795,122	-	2,249,864	18,044,986	-	-	18,044,986
Instructional Staff Services	13,003,871	-	5,886,161	18,890,032	-	-	18,890,032
General Administration	6,015,876	-	-	6,015,876	-	820,264	6,836,140
School Administration	15,958,277	-	16,000	15,974,277	-	-	15,974,277
Business Services	2,820,832	-	-	2,820,832	-	-	2,820,832
Operation and Maintenance of Plant	35,221,145	1,540,000	3,052,300	38,273,445	1,875,868	-	40,149,313
Student Transportation	18,861,246	-	238,718	19,099,964	-	-	19,099,964
Central Services	7,049,447	-	104,455	7,153,902	60,000	-	7,213,902
Food Service	-	-	15,252,577	15,252,577	-	-	15,252,577
Facility Acquisition and Construction	1,053,170	96,200,000	1,440,000	2,493,170	3,882,447	-	6,375,617
Debt Service	13,000	-	-	13,000	-	25,206,296	25,219,296
Total Support Services	115,791,986	97,740,000	28,240,075	144,032,061	5,818,315	26,026,560	175,876,936
TOTAL EXPENDITURES	283,696,861	97,740,000	47,429,914	331,126,775	5,818,315	26,026,560	362,971,650
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(596,667)	(97,709,653)	5,910,361	5,313,694	(5,817,340)	(1,508,590)	(2,012,236)
<u>OTHER FINANCING SOURCES AND USES</u>							
Other Sources of Funds	2,964,821	-	411,108	3,375,929	-	-	3,375,929
Other Uses of Funds	(2,358,154)	-	(2,704,802)	(5,062,956)	-	-	(5,062,956)
NET OTHER FINANCING SOURCES (USES)	606,667	-	(2,293,694)	(1,687,027)	-	-	(1,687,027)
<u>NET CHANGE IN FUND BALANCES</u>	10,000	(97,709,653)	3,616,667	3,626,667	(5,817,340)	(1,508,590)	(3,699,263)
Fund Balance, Beginning of Year	77,078,199	142,440,398	7,613,606	84,691,805	5,817,340	11,748,813	102,257,958
FUND BALANCE, END OF YEAR	<u>\$77,088,199</u>	<u>\$44,730,745</u>	<u>\$11,230,273</u>	<u>\$88,318,472</u>	<u>\$ -</u>	<u>\$10,240,223</u>	<u>\$ 98,558,695</u>

Ascension Parish School Board
Summary General Fund Budget 2022-2023

	2020-2021	2021-2022		2022-2023	Change 2022 to 2023 Budget	
	Actual	Original Budget	Projected Actual	Budget	Amount	%
Revenues						
Ad Valorem Taxes	\$ 73,128,154	\$ 72,800,000	\$ 73,279,119	\$ 75,800,000	\$ 3,000,000	4%
Sales and Use Taxes	75,345,331	70,500,000	81,189,694	77,700,000	7,200,000	10%
Minimum Foundation Program	113,002,781	117,638,312	117,000,000	124,852,194	7,213,882	6%
Other Revenues	<u>3,373,691</u>	<u>10,927,801</u>	<u>3,591,800</u>	<u>4,748,000</u>	<u>(6,179,801)</u>	-57%
Total Revenues	264,849,957	271,866,113	275,060,613	283,100,194	11,234,081	4%
Expenditures						
Instruction	148,618,825	161,457,913	159,122,031	167,904,875	6,446,962	4%
Support Services	102,342,925	108,673,232	108,591,408	114,725,816	6,052,584	6%
Other	<u>1,009,080</u>	<u>1,143,410</u>	<u>1,763,874</u>	<u>1,066,170</u>	<u>(77,240)</u>	-7%
Total Expenditures	251,970,830	271,274,555	269,477,313	283,696,861	12,422,306	5%
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,879,127	591,558	5,583,300	(596,667)	(1,188,225)	-201%
Other Financing Sources and Uses						
Other Financing Sources	2,025,545	2,964,821	2,964,821	2,964,821	-	0%
Other Financing Uses	<u>(4,547,746)</u>	<u>(3,538,312)</u>	<u>(3,538,312)</u>	<u>(2,358,154)</u>	<u>1,180,158</u>	-33%
Total Financing Sources (Uses)	(2,522,201)	(573,491)	(573,491)	606,667	1,180,158	-206%
Net Change in Fund Balance	10,356,926	18,067	5,009,809	10,000	(8,067)	-45%
Fund Balance, Beginning of Year	<u>61,711,464</u>	<u>72,068,390</u>	<u>72,068,390</u>	<u>77,078,199</u>		
Fund Balance, End of Year	<u>\$ 72,068,390</u>	<u>\$ 72,086,456</u>	<u>\$ 77,078,199</u>	<u>\$ 77,088,199</u>		

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
SECTION A. REVENUES									
REVENUES FROM LOCAL SOURCES									
Taxation									
Ad Valorem Taxes	1111-000	\$ 73,128,154	\$ 72,800,000	\$ 71,970,607	\$ 73,279,119	\$ 72,800,000	\$ 75,800,000	\$ 3,000,000	4%
Sales and Use Taxes	1131-000	75,345,331	70,500,000	57,189,694	81,189,694	70,500,000	77,700,000	7,200,000	10%
Tuition from Individuals	1311-000	183,156	100,000	147,133	147,133	100,000	200,000	100,000	100%
Earnings on Investments	1530-000	20,621	100,000	(472,734)	(709,101)	100,000	100,000	-	0%
Revenue from District Activities	1700-000		7,500,000	-	-	7,500,000	-	(7,500,000)	-100%
Other Miscellaneous Revenue From Local Sources									
Rentals	1910-000	15,661	15,000	35,360	35,360	15,000	50,000	35,000	233%
Contributions and Donations	1920-000	410,427	410,000	262,027	262,027	410,000	410,000	-	0%
Kid Med	1992-000	343,574	500,000	282,640	282,640	500,000	500,000	-	0%
E-Rate Reimbursements	1993-000	173,217	300,000	1,186,427	1,186,427	300,000	1,250,000	950,000	317%
Other Miscellaneous Revenues	1999-000	317,587	300,000	1,172,238	1,172,238	300,000	500,000	200,000	67%
TOTAL REVENUES FROM LOCAL SOURCES		149,937,726	152,525,000	131,773,392	156,845,537	152,525,000	156,510,000	3,985,000	3%
REVENUE FROM STATE SOURCES									
State Public School Fund (MFP)	3110-000	113,002,781	117,638,312	76,868,850	117,000,000	117,638,312	124,852,194	7,213,882	6%
Other Unrestricted Revenues	3190-000	23,036	-	-	-	-	-	-	--
Education Support Fund (8g)	3220-000	182,354	250,000	-	250,000	250,000	200,000	(50,000)	-20%
Professional Improvement Program (PIP)	3230-000	17,507	20,000	2,506	20,000	20,000	20,000	-	0%
LA-4	3240-000	601,900	690,801	180,910	180,910	690,801	691,000	199	0%
Non-public Textbook	3255-000	42,098	42,000	-	42,000	42,000	42,000	-	0%
Other Restricted Revenues	3290-000	823,603	500,000	522,166	522,166	500,000	525,000	25,000	5%
Revenue Sharing-Constitutional Tax	3810-000	214,769	190,000	73,527	190,000	190,000	250,000	60,000	32%
Retirement (PIP)	3910-000	4,182	10,000	-	10,000	10,000	10,000	-	0%
TOTAL REVENUE FROM STATE SOURCES		114,912,230	119,341,113	77,647,959	118,215,076	119,341,113	126,590,194	7,249,081	6%
TOTAL REVENUES		264,849,957	271,866,113	209,421,351	275,060,613	271,866,113	283,100,194	11,234,081	4.13%
(Continued)									

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
SECTION B. EXPENDITURES									
INSTRUCTION									
Regular Programs - Elementary/Secondary									
Salaries									
Kindergarten Teachers	1105-112	\$ 1,970,659	\$ 2,036,663	\$ 1,271,427	\$ 2,179,589	\$ 2,036,663	\$ 2,251,972	\$ 215,309	11%
Elementary Teachers (grades 1 thru 8)	1110-112	43,624,607	45,547,327	27,661,402	47,419,546	45,547,327	49,122,328	3,575,001	8%
Secondary Teachers (grades 9 thru 12)	1130-112	18,776,941	19,438,934	12,004,422	20,579,010	19,438,934	21,271,825	1,832,891	9%
Para-professionals (Aides)	1100-115	896,104	606,691	523,999	898,283	606,691	641,883	35,192	6%
Substitute Teachers and Aides	1100-123	428,617	505,488	445,449	763,627	505,488	763,627	258,139	51%
Other Substitute/Temporary Employees	1100-120	16,973	22,020	4,985	8,545	22,020	8,545	(13,475)	-61%
Sabbatical Leave	1100-140	81,103	150,000	5,214	8,939	150,000	75,000	(75,000)	-50%
Purchased Professional and Technical Serv.	1100-300	4,253,378	4,500,000	2,292,473	3,438,709	4,500,000	4,500,000	-	0%
Repairs and Maintenance Services	1100-430	74,419	100,000	42,427	63,641	100,000	100,000	-	0%
Rental of Equipment (Copiers)	1100-442	973,681	1,100,000	797,273	1,195,910	1,100,000	1,200,000	100,000	9%
Tuition Paid to Education Service Agencies	1100-564	877,392	450,000	-	-	450,000	450,000	-	0%
Travel Expense Reimbursement	1100-582	773	1,000	5,220	8,948	1,000	10,000	9,000	900%
Other Purchased Services	1100-500	1,605,463	2,500,000	1,116,090	1,674,135	2,500,000	2,500,000	-	0%
Instructional Supplies									
Technology-related Supplies	1100-615	1,188,564	2,324,390	1,389,498	2,324,390	2,324,390	2,500,000	175,610	8%
Materials and Supplies	1100-610	766,081	2,500,000	2,009,056	2,500,000	2,500,000	2,500,000	-	0%
Textbooks/Workbooks	1100-642	139,439	1,500,000	37,904	1,500,000	1,500,000	1,500,000	-	0%
Other Supplies	1100-600	201,376	188,277	47,377	47,377	188,277	47,377	(140,900)	-75%
Property/Equipment									
Miscellaneous Expenditures	1100-800	-	-	(21,077)	(21,077)	-	-	-	--
Employee Benefits									
Group Insurance	1100-210	10,281,638	10,289,335	5,906,314	10,125,110	10,289,335	10,432,612	143,277	1%
FICA	1100-220	6,386	32,705	2,938	5,036	32,705	47,875	15,170	46%
Medicare Taxes	1100-225	911,120	990,453	575,529	986,621	990,453	1,074,960	84,507	9%
Louisiana Teachers Retirement	1100-231	18,795,815	17,017,226	10,381,638	17,797,093	17,017,226	18,128,971	1,111,745	7%
Louisiana School Employees Retirement	1100-233	-	500	-	-	500	500	-	0%
Other Retirement	1100-239	60,851	62,736	37,657	64,555	62,736	64,555	1,819	3%
Workmen's Compensation	1100-260	155,277	381,680	106,653	182,833	381,680	414,737	33,057	9%
Health Benefits (Retirees)	1100-270	5,200,800	5,361,084	3,438,368	5,157,551	5,361,084	5,260,702	(100,382)	-2%
Sick Leave Severance Pay	1100-281	157,866	117,487	67,690	116,041	117,487	116,041	(1,446)	-1%
Total Regular Programs - Elementary/Secondary		111,445,325	117,723,996	70,149,923	119,024,410	117,723,996	124,983,509	7,259,513	6%
Special Education Programs									
Special Education including Summer and Pre-school Programs									
Salaries									
Teachers	1210-112	10,272,564	10,564,555	6,408,489	10,985,981	10,564,555	11,359,689	795,134	8%
Aides	1210-115	4,999,211	5,359,059	3,456,636	5,925,661	5,359,059	6,142,157	783,098	15%
Sabbatical Leave	1210-140	-	-	(3,577)	(6,131)	-	-	-	---
Purchased Professional and Technical Serv.	1210-300	317,069	500,000	67,665	115,997	500,000	200,000	(300,000)	-60%
Rental of Equipment (Copier)	1210-442	8,905	24,000	6,476	9,714	24,000	15,000	(9,000)	-38%
Travel Expense Reimbursement	1210-582	-	1,000	-	-	1,000	1,000	-	100%
Instructional Supplies									
Instructional Supplies	1210-610	4,710	7,064	7,882	11,823	7,064	11,823	4,759	67%
Other Supplies	1210-600	1,394	5,500	1,298	5,500	5,500	5,500	-	0%
Employee Benefits									
Group Insurance	1210-210	3,114,855	3,207,854	1,926,476	3,302,530	3,207,854	3,473,581	265,727	8%
FICA	1210-220	2,137	-	2,106	3,611	-	5,000	5,000	--
Medicare Taxes	1210-225	206,482	230,892	133,702	229,203	230,892	253,777	22,885	10%
Louisiana Teachers Retirement	1210-231	3,804,289	3,972,751	2,407,868	4,127,774	3,972,751	4,295,458	322,707	8%
Louisiana School Employees Retirement	1210-233	906	-	-	-	-	-	-	---
Other Retirement	1210-239	38,598	40,000	23,904	40,978	40,000	45,000	5,000	13%
Workmen's Compensation	1210-260	43,828	89,172	30,380	52,081	89,172	98,010	8,838	10%
Health Benefits (Retirees)	1210-270	1,256,514	1,295,239	852,853	1,279,280	1,295,239	1,304,866	9,627	1%
Sick Leave Severance Pay	1210-281	83,475	35,000	9,729	16,677	35,000	25,000	(10,000)	-29%
Total - Special Education Programs		24,154,938	25,332,087	15,331,887	26,100,678	25,332,087	27,235,861	1,903,775	8%
(Continued)									

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Gifted and Talented Programs										
Salaries										
Teacher Salaries	1220-112	\$ 1,080,445	\$ 1,019,298	\$ 710,759	\$ 1,218,444	\$ 1,019,298	\$ 1,056,980	\$ 37,682	4%	
Purchased Professional and Technical Serv.	1220-300	-	1,000	83	1,000	1,000	1,000	-	0%	
Travel Expense Reimbursement	1220-582	11,144	15,173	11,182	15,974	15,173	15,974	801	5%	
Other Purchased Services	1220-500	-	1,000	-	1,000	1,000	1,000	-	0%	
Materials and Supplies	1220-610	15,779	17,000	11,171	17,000	17,000	17,000	-	0%	
Other Supplies	1220-600	-	2,000	-	2,000	2,000	2,000	-	0%	
Employee Benefits										
Group Insurance	1220-210	154,051	152,658	99,407	170,413	152,658	278,821	126,163	83%	
Medicare Taxes	1220-225	13,993	14,780	9,235	15,832	14,780	15,326	546	4%	
Louisiana Teachers Retirement	1220-231	278,752	256,863	169,180	290,022	256,863	262,131	5,268	2%	
Workmen's Compensation	1220-260	6,051	5,708	4,286	7,347	5,708	5,919	211	4%	
Sick Leave Severance Pay	1220-281	-	20,000	15,582	20,000	20,000	20,000	-	0%	
Total - Gifted and Talented		1,560,214	1,505,480	1,030,885	1,759,032	1,505,480	1,676,151	170,671	11%	
Total Special Education Expenditures		25,715,152	26,837,567	16,362,771	27,859,710	26,837,567	28,912,012	2,074,446	8%	
Career and Technical Education Programs										
Salaries										
Agriculture Teachers	1310-112	648,967	657,611	527,168	790,752	657,611	803,168	145,557	22%	
Family & Consumer Science Teachers	1340-112	70,152	70,842	42,005	72,008	70,842	80,471	9,629	14%	
Trade and Industry Program Teachers	1350-112	63,814	64,470	38,808	66,528	64,470	74,961	10,491	16%	
Business and Administration Teachers	1360-112	262,233	258,562	208,910	358,131	258,562	368,167	109,605	42%	
Other Career and Tech. Ed. Teachers	1390-112	281,705	307,873	178,700	306,343	307,873	316,096	8,223	3%	
Other Substitute/Temporary Employees	1300-120	500	862	600	1,029	862	1,034	172	20%	
Purchased Professional and Technical Serv.	1300-300	29,730	41,067	50,635	75,953	41,067	90,000	48,933	119%	
Tuition to Private Sources	1300-563	-	500	-	-	500	500	-	100%	
Tuition	1300-564	523,207	572,223	198,150	198,150	572,223	198,150	(374,073)	-65%	
Travel Expense Reimbursement	1300-582	395	10,000	7,584	11,376	10,000	13,000	3,000	30%	
Other Purchased Services	1300-500	187,959	75,000	70,198	105,297	75,000	110,000	35,000	47%	
Instructional Supplies										
Technology-related Supplies	1300-615	104,752	13,231	34,985	34,985	13,231	36,000	22,769	172%	
Materials and Supplies	1300-610	80,042	40,000	115,049	115,049	40,000	120,000	80,000	200%	
Textbooks/Workbooks	1300-642	12,260	20,000	5,475	8,212	20,000	20,000	-	100%	
Equipment	1300-730	8,395	-	49,998	49,998	-	50,000	50,000	100%	
Miscellaneous Expenditures	1300-800	7,225	8,000	6,300	6,300	8,000	8,000	-	100%	
Other Supplies	1300-600	60,284	78,071	3,686	5,529	78,071	6,000	(72,071)	-92%	
Employee Benefits										
Group Insurance	1300-210	168,857	181,039	111,223	190,667	181,039	299,481	118,442	65%	
FICA	1300-220	9,790	53	8,998	15,426	53	64	11	21%	
Medicare Taxes	1300-225	18,412	19,723	13,975	23,958	19,723	23,837	4,114	21%	
Louisiana Teachers Retirement	1300-231	302,785	342,558	214,493	367,702	342,558	407,430	64,872	19%	
Louisiana School Employees Retirement	1300-233	25	50	-	-	50	50	-	100%	
Workmen's Compensation	1300-260	7,154	7,617	5,628	9,648	7,617	9,206	1,589	21%	
Health Benefits (Retirees)	1300-270	109,633	113,011	68,469	102,704	113,011	104,758	(8,253)	-7%	
Sick Leave Severance Pay	1300-281	1,690	-	-	-	-	-	-	-	
Annual Leave Severance Pay	1300-282	-	1,000	2,121	3,182	1,000	5,000	4,000	400%	
Total Career and Technical Education Program Expend.		2,959,963	2,883,365	1,963,159	2,918,927	2,883,365	3,145,374	262,011	9%	
Other Instructional Programs - Elementary/Secondary										
Co-curricular Activities (Band, chorus, choir, speech, debate, etc.)										
Salaries										
Teachers	1410-112	1,022,063	1,029,245	636,128	1,090,505	1,029,245	1,127,025	97,780	10%	
Purchased Professional and Tech. Serv.	1410-300	2,749	3,500	1,725	2,957	3,500	3,500	-	0%	
Repairs and Maintenance Services	1410-430	5,550	3,280	4,256	4,256	3,280	4,256	976	30%	
Materials and Supplies	1410-610	204,955	2,793,384	46,394	46,394	2,793,384	75,000	-	-97%	
Other Supplies	1410-600	23,569	20,000	3,342	5,014	20,000	10,000	(10,000)	-50%	
Property/Equipment	1410-730	-	15,000	-	-	15,000	15,000	-	--	
Employee Benefits										
Group Insurance	1410-210	111,978	114,457	61,364	105,195	114,457	212,299	97,842	85%	
FICA	1410-220	-	-	62	106	-	-	-	--	
Medicare Taxes	1410-225	13,368	14,924	8,248	14,139	14,924	16,342	1,418	10%	
Louisiana Teachers Retirement	1410-231	246,737	259,020	140,222	240,381	259,020	279,152	20,132	8%	
Other Retirement	1410-239	297	350	115	198	350	350	-	0%	
Workmen's Compensation	1410-260	8,047	8,028	5,169	8,861	8,028	10,000	1,972	25%	
Sick Leave Severance Pay	1410-281	14,499	3,000	-	3,000	3,000	3,000	-	0%	
Total - Co-curricular Activities		1,653,811	4,264,188	907,025	1,521,006	4,264,188	1,755,924	210,120	-59%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Athletics Programs										
Salaries										
Teachers	1420-112	\$ 891,063	\$ 1,101,472	\$ 584,004	\$ 1,001,150	\$ 1,101,472	\$ 1,128,276	\$ 26,804	2%	
Other Substitute/Temporary Employees	1420-120	4,991	5,018	1,513	2,594	5,018	2,608	(2,410)	-48%	
Purchased Professional and Tech. Serv.	1420-300	54,698	60,000	-	60,000	60,000	60,000	-	0%	
Other Purchased Services	1420-500	14,780	8,400	2,020	2,020	8,400	8,400	-	0%	
Materials and Supplies	1420-610	100,314	1,385,667	11,132	16,698	1,385,667	40,000	(1,345,667)	-97%	
Other Supplies	1420-600	5,334	25,000	-	25,000	25,000	25,000	-	0%	
Employee Benefits										
FICA	1420-220	1,455	10,166	3,705	6,351	10,166	10,166	-	0%	
Medicare Taxes	1420-225	12,651	16,044	8,038	13,779	16,044	16,398	354	2%	
Louisiana Teachers Retirement	1420-231	203,627	267,137	124,776	213,901	267,137	269,378	2,241	1%	
Louisiana School Employees Retire.	1420-233	1,941	6,667	1,938	3,322	6,667	6,667	-	0%	
Other Retirement	1420-239	2,917	3,767	991	1,699	3,767	3,767	-	0%	
Workmen's Compensation	1420-260	5,314	6,196	3,811	6,533	6,196	6,333	137	2%	
Total - Athletic Programs		1,299,085	2,895,534	741,927	1,353,047	2,895,534	1,576,993	(1,318,541)	-46%	
Junior ROTC Program										
Salaries										
Teachers	1450-112	208,898	177,702	110,252	165,378	177,702	171,558	(6,144)	-3%	
Purchased Professional and Tech. Serv.	1450-300	1,946	7,000	2,010	3,015	7,000	7,000	-	0%	
Employee Benefits										
Group Insurance	1450-210	7,886	4,733	2,221	3,331	4,733	108,398	103,665	2190%	
Medicare Taxes	1450-225	5,229	2,577	1,612	2,419	2,577	2,488	(89)	-3%	
Louisiana Teachers Retirement	1450-231	89,939	44,781	27,783	41,675	44,781	42,546	(2,235)	-5%	
Workmen's Compensation	1450-260	2,035	995	656	984	995	961	(34)	-3%	
Sick Leave Severance Pay	1450-281	10,374	-	-	-	-	-	-	--	
Annual Leave Severance Pay	1450-282	4,457	-	1,827	3,133	-	-	-	--	
Total - Junior ROTC Programs		330,764	237,788	146,362	219,935	237,788	332,950	95,162	40%	
After School Programs										
Salaries - Teachers										
Teachers	1460-112	-	250,000	-	-	250,000	250,000	-	100%	
Employee Benefits										
Medicare Taxes	1460-225	-	3,625	-	-	3,625	3,625	-	100%	
Louisiana Teachers Retirement	1460-231	-	63,000	-	-	63,000	62,000	(1,000)	100%	
Workmen's Compensation	1460-260	-	1,400	-	-	1,400	1,400	-	100%	
Total - After School Programs		-	318,025	-	-	318,025	317,025	(1,000)	100%	
Summer School Programs										
Salaries										
Teachers	1470-112	-	641,248	-	641,248	641,248	656,377	15,129	2%	
Para-professionals (Aides)	1470-115	-	6,727	-	6,727	6,727	6,764	37	1%	
Materials and Supplies	1470-610	-	871	-	871	871	1,000	129	100%	
Other Supplies	1470-600	23,154	18,295	-	18,295	18,295	20,000	1,705	9%	
Employee Benefits										
FICA	1470-220	-	188	-	188	188	250	62	100%	
Medicare Taxes	1470-225	-	9,396	-	9,396	9,396	9,616	220	2%	
Louisiana Teachers Retirement	1470-231	-	163,290	-	163,290	163,290	164,459	1,169	1%	
Other Retirement	1470-239	-	389	-	389	389	500	111	100%	
Workmen's Compensation	1470-260	-	3,629	-	3,629	3,629	3,714	85	2%	
Sick Leave Severance Pay	1470-281	-	-	-	-	-	-	-	--	
Total - Summer School Programs		23,154	844,032	-	844,033	844,032	862,679	18,646	2%	
Alternative School Programs										
Salaries - Teachers										
Teachers	1480-112	525,433	533,876	288,723	494,953	533,876	513,508	(20,368)	-4%	
Para-professionals (Aides)	1480-115	23,821	24,445	28,782	49,340	24,445	50,467	26,022	106%	
Other Purchased Services	1480-500	-	55,000	-	55,000	55,000	55,000	-	0%	
Materials and Supplies	1480-610	-	1,500	-	1,500	1,500	1,500	-	0%	
Employee Benefits										
Group Insurance	1480-210	58,740	59,855	33,625	57,643	59,855	163,796	103,941	174%	
Medicare Taxes	1480-225	7,746	7,741	4,474	7,669	7,741	7,446	(295)	-4%	
Louisiana Teachers Retirement	1480-231	142,840	134,537	80,011	137,162	134,537	127,350	(7,187)	-5%	
Workmen's Compensation	1480-260	3,076	2,990	1,873	3,211	2,990	2,876	(114)	-4%	
Sick Leave Severance Pay	1480-281	-	30,000	-	-	30,000	30,000	-	100%	
Health Benefits (Retirees)	1480-270	239,750	247,139	189,757	284,635	247,139	290,328	43,189	17%	
Total - Alternative School Programs		1,001,405	1,097,083	627,244	1,091,114	1,097,083	1,242,269	145,186	13%	
Other Instructional Programs										
Salaries										
Purchased Professional and Tech. Serv.	1490-300	11,845	25,000	24,180	25,000	25,000	25,000	-	0%	
Tuition	1490-569	-	-	86,573	148,411	-	148,411	148,411	--	
Total - Other Instructional Programs		11,845	25,000	110,753	173,411	25,000	173,411	148,411	594%	
Total Other Instructional Program Expenditures		4,320,064	9,681,650	2,533,312	5,202,545	9,681,650	6,261,252	(702,015)	-35%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Special Programs										
Every Student Succeeds Act (ESSA) Programs										
Salaries										
Teachers	1510-112	\$ -	\$ 6,423	\$ 2,640	\$ 6,423	\$ 6,423	\$ 6,458	\$ 35	1%	
Para-professionals (Aides)	1510-115	86,851	100,089	40,792	69,929	100,089	73,833	(26,256)	-26%	
Other Substitute/Temporary Employees	1510-120	500	500	-	-	500	-	(500)	-100%	
Purchased Professional and Technical Services	1510-300	312	400	25	25	400	400	-	0%	
Rental of Equipment (Copier)	1510-442	-	3,000	-	-	3,000	3,000	-	0%	
Materials and Supplies	1510-610	1,364	400	-	-	400	400	-	0%	
Other Supplies	1510-600	1,177	2,500	720	1,080	2,500	2,500	-	0%	
Employee Benefits										
Group Insurance	1510-210	27,798	28,354	7,687	13,178	28,354	118,442	90,088	318%	
FICA	1510-220	124	31	112	223	31	-	(31)	--	
Medicare Taxes	1510-225	1,152	1,552	582	998	1,552	1,164	(388)	-25%	
Louisiana Teachers Retirement	1510-231	16,269	26,967	10,642	18,244	26,967	19,912	(7,055)	-26%	
Workmen's Compensation	1510-260	510	599	279	478	599	450	(149)	-25%	
Health Benefits (Retirees)	1510-270	145,221	149,696	126,064	189,097	149,696	192,879	43,183	29%	
Sick Leave Severance Pay	1510-281	-	4,000	-	-	4,000	4,000	-	0%	
Total - No Child Left Behind		281,278	324,511	189,544	299,675	324,511	423,438	98,927	30%	
English Language Acquisition Group (Title III)										
Salaries										
Teachers	1520-112	155,395	164,585	139,502	239,146	164,585	245,533	80,948	49%	
Para-professionals (Aides)	1520-115	137,225	125,080	84,934	145,601	125,080	150,776	25,696	21%	
Purchased Professional and Technical Svcs	1520-300	78	-	-	-	-	-	-	-	
Travel Expense Reimbursement	1520-582	1,371	2,700	762	1,089	2,700	2,700	-	0%	
Employee Benefits										
Group Insurance	1520-210	76,139	71,024	51,192	87,757	71,024	194,512	123,488	174%	
Medicare Taxes	1520-225	3,869	4,200	3,013	5,166	4,200	5,746	1,546	37%	
Louisiana Teachers Retirement	1520-231	75,496	72,996	56,937	97,606	72,996	98,285	25,289	35%	
Workmen's Compensation	1520-260	1,639	1,622	1,324	2,270	1,622	2,219	597	37%	
Total - English Language Acquisition		451,212	442,208	337,664	578,636	442,208	699,772	257,565	58%	
Pre-Kindergarten Programs										
Salaries										
Teachers	1530-112	1,657,794	1,642,238	926,033	1,587,486	1,642,238	1,644,917	2,679	0%	
Para-professionals (Aides)	1530-115	527,568	465,500	298,209	511,216	465,500	530,306	64,806	14%	
Purchased Prof. and Tech. Services	1530-300	59,504	215,000	11,493	17,239	215,000	40,000	(175,000)	-81%	
Rental of Equipment (Copier)	1530-442	4,733	5,325	3,550	5,325	5,325	5,325	(0)	0%	
Travel Expense Reimbursement	1530-582	2,294	20,000	1,405	2,108	20,000	10,000	(10,000)	-50%	
Other Purchased Services	1530-500	11,075	15,000	35,973	53,959	15,000	60,000	45,000	300%	
Technology-Related Supplies	1530-615	-	5,000	-	5,000	5,000	5,000	-	0%	
Materials and Supplies	1530-610	98,109	132,185	28,200	42,301	132,185	42,301	(89,884)	-68%	
Other Supplies	1530-600	29,420	25,259	4,664	4,664	25,259	4,664	(20,595)	-82%	
Textbooks	1530-642	-	50,000	-	50,000	50,000	50,000	-	0%	
Miscellaneous	1530-800	546	1,000	248	248	1,000	1,000	-	100%	
Employee Benefits										
Group Insurance	1530-210	436,061	409,593	224,657	385,127	409,593	497,829	88,236	22%	
Medicare Taxes	1530-225	29,618	30,562	16,564	28,396	30,562	31,541	979	3%	
Louisiana Teachers Retirement	1530-231	572,327	531,000	310,664	532,566	531,000	539,305	8,305	2%	
Louisiana School Emp. Retirement	1530-233	-	150	58	100	150	150	-	0%	
FICA Contributions	1530-220	967	-	-	-	-	-	-	---	
Workmen's Compensation	1530-260	12,412	11,803	7,230	12,395	11,803	12,181	378	3%	
Sick Leave Severance Pay	1530-281	3,403	5,000	-	-	5,000	5,000	-	0%	
Total - Pre-Kindergarten Programs		3,445,831	3,564,615	1,868,949	3,238,128	3,564,615	3,479,518	(85,097)	-2%	
Total Special Program Expenditures		4,178,321	4,331,335	2,396,157	4,116,439	4,331,335	4,602,729	271,396	6%	
TOTAL INSTRUCTION EXPENDITURES										
		148,618,825	161,457,913	93,405,322	159,122,031	161,457,913	167,904,875	9,165,350	4%	
(Continued)										

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
SUPPORT SERVICES PROGRAMS										
Pupil Support Services										
Attendance and Social Work Services										
Salaries										
Supervisors	2111-111	\$ 87,089	\$ 80,069	\$ 64,249	\$ 96,374	\$ 80,069	\$ 96,904	\$ 16,835	21%	
Clerical/Secretarial	2110-114	27,730	27,775	11,965	17,948	27,775	18,047	(9,728)	-35%	
Other	2110-100	116,628	115,932	85,931	128,897	115,932	129,606	13,674	12%	
Purchased Professional and Technical Services	2110-300	-	-	50	50	-	-	-	0%	
Rental of Equipment (Copier)	2110-442	11,290	14,000	8,912	13,369	14,000	14,000	-	0%	
Travel Expense Reimbursement	2110-582	6,826	12,000	3,030	4,545	12,000	12,000	-	0%	
Materials and Supplies	2110-610	20,586	17,309	4,593	4,593	17,309	4,593	(12,716)	-73%	
Other Supplies	2110-600	1,106	1,800	462	693	1,800	1,800	-	0%	
Employee Benefits										
Group Insurance	2110-210	42,276	41,867	22,384	33,576	41,867	49,248	7,381	18%	
Medicare Taxes	2110-225	3,260	3,245	2,261	3,391	3,245	3,546	301	9%	
Louisiana Teachers Retirement	2110-231	60,765	56,392	40,861	61,291	56,392	60,650	4,258	8%	
Workmen's Compensation	2110-260	1,337	1,253	957	1,436	1,253	1,370	117	9%	
Annual Leave Severance Pay	2110-282	5,981	-	1,169	1,169	-	1,200	1,200	100%	
Total - Attendance and Social Work Services		384,874	371,642	246,826	367,333	371,642	392,963	21,321	6%	
Guidance Services										
Salaries										
Guidance Counselors	2122-113	3,066,251	3,177,340	1,908,165	3,271,141	3,177,340	3,383,632	206,292	6%	
Clerical/Secretarial	2120-114	69,398	71,934	44,287	75,920	71,934	76,338	4,404	6%	
Sabbatical Leave	2120-140	(30,987)	-	-	-	-	-	-	--	
Materials and Supplies	2120-610	-	500	-	500	500	500	-	0%	
Employee Benefits										
Group Insurance	2120-210	458,285	466,443	272,132	466,511	466,443	490,841	24,398	5%	
Medicare Taxes	2120-225	42,576	47,114	26,748	45,853	47,114	50,170	3,056	6%	
Louisiana Teachers Retirement	2120-231	760,691	798,817	472,498	809,997	798,817	838,073	39,256	5%	
Louisiana School Employees' Retirement	2120-233	557	500	-	-	500	500	-	100%	
Other Retirement	2120-239	-	20,000	-	-	20,000	20,000	-	0%	
Workmen's Compensation	2120-260	17,587	18,196	11,316	19,399	18,196	19,376	1,180	6%	
Health Benefits (Retirees)	2120-270	707,190	728,985	475,046	712,568	728,985	726,820	(2,165)	0%	
Sick Leave Severance Pay	2120-281	5,946	-	-	-	-	-	-	--	
Total - Guidance Services		5,097,495	5,329,830	3,210,192	5,401,890	5,329,830	5,606,249	276,420	5%	
(Continued)										

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Health Services										
Salaries										
Supervisors	2131-111	63,373	65,014	38,267	65,601	65,014	65,962	948	1%	
Therapists, Specialists, Counselors	2130-113	1,800	1,810	1,200	1,200	1,810	1,207	(603)	100%	
Nurses	2134-118	972,397	1,049,817	668,470	1,145,948	1,049,817	1,191,251	141,434	13%	
Clerical/Secretarial	2130-114	-	-	2,780	4,766	-	5,500	5,500	--	
Purchased Professional and Tech. Services	2130-300	124,528	161,412	160,263	240,395	161,412	240,395	78,983	49%	
Repairs and Maintenance Services	2130-430	-	-	413	619	-	1,000	1,000	--	
Rental of Equipment (Copier)	2130-442	-	2,556	-	-	2,556	2,556	-	0%	
Travel Expense Reimbursement	2130-582	10,413	8,000	4,303	6,147	8,000	8,000	-	0%	
Other Purchased Services	2130-500	172	172	-	-	172	-	(172)	--	
Materials and Supplies	2130-610	54,452	40,000	5,250	5,250	40,000	20,000	(20,000)	-50%	
Other Supplies	2130-600	188	282	-	-	282	-	(282)	--	
Employee Benefits										
Group Insurance	2130-210	155,186	159,443	100,750	172,714	159,443	191,168	31,725	20%	
FICA	2130-220	242	-	-	-	-	-	-	--	
Medicare Taxes	2130-225	14,169	16,191	9,642	16,529	16,191	18,247	2,056	13%	
Louisiana Teachers Retirement	2130-231	259,960	268,394	175,092	300,157	268,394	299,088	30,694	11%	
Other Retirement	2130-239	11,884	13,000	7,072	12,124	13,000	13,000	-	0%	
Sick Leave Severance Pay	2130-281	14,300	-	-	-	-	-	-	--	
Workmen's Compensation	2130-260	5,890	6,253	4,193	7,188	6,253	7,047	794	13%	
Total - Health Services		1,688,955	1,792,344	1,177,695	1,978,639	1,792,344	2,064,421	272,077	15%	
Educational Assessments										
Salaries										
Psychologists	2143-113	608,487	625,795	361,488	619,694	625,795	640,064	14,269	2%	
Educational Diagnosticians	2145-113	674,536	688,670	442,904	759,263	688,670	782,105	93,435	14%	
Other Therapists, Counselors, Soc. Workers	2140-113	349,236	367,303	209,484	359,115	367,303	371,045	3,742	1%	
Sabbatical Leave	2140-140	-	12,000	-	-	12,000	12,000	-	0%	
Employee Benefits										
Group Insurance	2140-210	209,096	215,504	126,948	217,626	215,504	236,978	21,474	10%	
Medicare Taxes	2140-225	22,418	24,386	13,915	23,855	24,386	26,002	1,616	7%	
Louisiana Teachers Retirement	2140-231	404,593	423,805	238,715	409,226	423,805	444,717	20,912	5%	
Workmen's Compensation	2140-260	9,141	9,418	5,982	10,255	9,418	10,042	624	7%	
Sick Leave Severance Pay	2140-281	-	7,500	-	7,500	7,500	7,500	-	0%	
Total - Educational Assessments		2,277,507	2,374,380	1,399,436	2,406,533	2,374,380	2,530,454	156,073	7%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Speech Pathology and Audiology Services										
Salaries										
Speech Therapists	2152-113	2,419,886	2,483,904	1,499,736	2,570,976	2,483,904	2,652,441	168,537	7%	
Salaries for Sabbatical Leave	2150-140	(9,292)	-	-	-	-	-	-	-	
Purchased Professional and Tech. Services	2150-300	28,486	54,000	15,156	21,652	54,000	30,000	(24,000)	-44%	
Employee Benefits										
Group Insurance	2150-210	346,851	356,935	219,594	376,447	356,935	398,976	42,041	12%	
Medicare Taxes	2150-225	33,493	36,017	20,590	35,298	36,017	38,460	2,443	7%	
Louisiana Teachers Retirement	2150-231	609,688	625,944	380,099	651,599	625,944	657,805	31,861	5%	
Workmen's Compensation	2150-260	13,709	13,910	8,854	15,177	13,910	14,854	944	7%	
Sick Leave Severance Pay	2150-281	37,447	18,000	863	18,000	18,000	18,000	-	0%	
Total - Speech Pathology and Audiology Services		3,480,268	3,588,709	2,144,893	3,689,150	3,588,709	3,810,536	221,826	6%	
Occupational Therapy and Related Services										
Salaries										
Occupational Therapists	2161-113	377,700	384,790	272,771	467,608	384,790	480,609	95,819	25%	
Physical Therapists	2166-113	150,738	153,578	90,804	155,663	153,578	160,682	7,104	5%	
Purchased Professional and Technical Serv.	2160-300	64,324	105,000	80,965	121,448	105,000	130,000	25,000	24%	
Employee Benefits										
Group Insurance	2160-210	51,712	52,746	38,992	66,843	52,746	83,180	30,434	58%	
Medicare Taxes	2160-225	7,310	7,806	4,989	8,552	7,806	9,299	1,493	19%	
Louisiana Teachers Retirement	2160-231	136,337	135,669	91,621	157,064	135,669	159,040	23,371	17%	
Workmen's Compensation	2160-260	2,959	3,603	2,145	3,677	3,603	4,319	716	20%	
Total - Occupational Therapy and Related Services		791,080	843,191	582,286	980,855	843,191	1,027,129	183,937	22%	
Other Pupil Support										
Salaries										
Other Supervisors	2190-111	69,532	80,936	47,781	81,911	80,936	82,361	1,425	2%	
Other Clerical/Secretarial	2190-114	2,857	4,924	-	-	4,924	-	(4,924)	-100%	
Other Salaries	2190-100	44,771	45,735	27,200	46,628	45,735	46,885	1,150	3%	
Purchased Professional and Technical Svcs.	2190-300	106,265	120,000	99,350	120,000	120,000	120,000	-	0%	
Travel Expense Reimbursement	2190-582	1,463	5,000	1,626	2,323	5,000	5,000	-	0%	
Other Purchased Services	2190-500	5,800	3,326	-	-	3,326	3,326	-	0%	
Technology-Related Supplies	2190-615	198	1,000	-	1,000	1,000	1,000	-	0%	
Supplies	2190-600	-	177	-	-	177	177	-	0%	
Materials and Supplies	2190-610	39,150	30,000	24,308	24,308	30,000	30,000	-	0%	
Employee Benefits										
Group Insurance	2190-210	23,612	26,607	14,280	24,479	26,607	39,969	13,362	50%	
Medicare Taxes	2190-225	633	1,908	363	622	1,908	1,874	(34)	-2%	
Louisiana Teachers Retirement	2190-231	30,681	33,162	19,109	32,759	33,162	32,053	(1,109)	-3%	
Workmen's Compensation	2190-260	666	737	446	764	737	724	(13)	-2%	
Total - Other Pupil Support		325,629	353,513	234,462	334,793	353,513	363,369	9,857	3%	
Total Pupil Support Services		14,045,807	14,653,611	8,995,790	15,159,193	14,653,611	15,795,122	1,141,511	8%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Instructional Staff Services										
Improvement of Instructional Services										
Regular Programs										
Salaries										
Directors/Supervisors	2211-111	\$ 1,179,392	\$ 1,257,017	\$ 811,111	\$ 1,216,667	\$ 1,257,017	\$ 1,223,358	\$ (33,659)	-3%	
Clerical/Secretarial	2211-114	148,406	119,190	108,098	131,604	119,190	132,328	13,138	11%	
Purch. Professional and Technical Svcs.	2211-300	-	19,800	50	50	19,800	1,000	(18,800)	-95%	
Rental of Equipment (Copier)	2211-442	22,891	45,000	17,283	25,924	45,000	40,000	(5,000)	-11%	
Travel Expense Reimbursement	2211-582	13,655	50,000	10,289	15,434	50,000	25,000	(25,000)	-50%	
Other Purchased Services	2211-500	526	88,000	-	88,000	88,000	88,000	-	0%	
Technology-related Supplies	2211-615	21,744	50,000	-	50,000	50,000	50,000	-	0%	
Materials and Supplies	2211-610	7,405	12,000	1,209	1,813	12,000	5,000	(7,000)	-58%	
Other Supplies	2211-600	804	1,500	437	656	1,500	1,500	-	0%	
Employee Benefits										
Group Insurance	2211-210	178,435	184,160	116,350	174,526	184,160	193,016	8,856	5%	
Medicare Taxes	2211-225	16,983	19,955	11,602	17,403	19,955	19,657	(298)	-1%	
Louisiana Teachers Retirement	2211-231	302,114	346,804	217,780	326,670	346,804	336,210	(10,594)	-3%	
Workmen's Compensation	2211-260	7,556	7,707	5,398	8,097	7,707	7,592	(115)	-1%	
Health Benefits (Retirees)	2211-270	567,228	607,121	364,454	546,682	607,121	560,682	(46,439)	-8%	
Sick Leave Severance Pay	2211-281	15,577	10,000	-	-	10,000	10,000	-	0%	
Annual Leave Severance Pay	2211-282	2,613	5,000	508	5,000	5,000	5,000	-	0%	
Special Education Programs										
Salaries										
Directors/Supervisors	2212-111	163,507	166,672	113,140	169,710	166,672	170,644	3,972	2%	
Clerical/Secretarial	2212-114	35,655	37,290	23,822	40,837	37,290	41,062	3,772	10%	
Other	2212-100	415,013	439,822	305,806	524,240	439,822	527,123	87,301	20%	
Travel Expense Reimbursement	2212-582	-	2,500	-	2,500	2,500	2,500	-	0%	
Miscellaneous Expenditures	2212-800	-	2,500	-	-	2,500	2,500	-	100%	
Employee Benefits										
Group Insurance	2212-210	84,035	77,819	57,488	86,232	77,819	102,957	25,138	32%	
Medicare Taxes	2212-225	8,370	9,335	6,019	9,029	9,335	10,713	1,378	15%	
Louisiana Teachers Retirement	2212-231	134,244	162,234	93,111	139,667	162,234	183,229	20,995	13%	
Workmen's Compensation	2212-260	3,439	3,605	2,608	3,912	3,605	4,137	532	15%	
Other Special Programs										
Salaries										
Directors/Supervisors	2214-111	29,989	18,265	20,960	20,960	18,265	25,000	6,735	37%	
Clerical/Secretarial	2214-114	28,064	28,565	19,007	32,583	28,565	32,762	4,197	15%	
Other	2214-100	33,685	36,025	21,718	37,230	36,025	37,435	1,410	4%	
Purch. Professional and Technical Svcs.	2214-300	949	-	-	-	-	-	-	--	
Miscellaneous Expenditures	2214-800	-	-	1,225	1,225	-	-	-	--	
Employee Benefits										
Group Insurance	2214-210	19,126	18,485	10,596	18,165	18,485	33,528	15,043	81%	
Medicare Taxes	2214-225	1,294	1,201	828	1,420	1,201	1,380	179	15%	
Louisiana Teachers Retirement	2214-231	24,002	20,880	15,544	26,648	20,880	23,609	2,729	13%	
Workmen's Compensation	2214-260	547	464	364	624	464	533	69	15%	
Annual Leave Severance Pay	2214-282	5,993	-	-	-	-	-	-	--	
Career and Technical Education Programs										
Salaries										
Directors/Supervisors	2215-111	97,165	98,604	66,891	100,337	98,604	100,889	2,285	2%	
Travel Expense Reimbursement	2215-582	2,936	3,000	1,312	1,967	3,000	3,000	-	0%	
Materials and Supplies	2215-610	21	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	2215-210	7,469	7,618	4,979	7,469	7,618	22,618	15,000	197%	
Louisiana Teachers Retirement	2215-231	25,069	24,848	16,857	25,285	24,848	25,020	172	1%	
Workmen's Compensation	2215-260	545	552	392	588	552	565	13	2%	
Total - Improvement of Instructional Services										
		3,606,443	3,983,540	2,447,238	3,859,154	3,983,540	4,049,551	66,013	2%	
Instruction and Curriculum Development Services										
Salaries										
Specialists	2220-113	901,499	989,286	602,352	1,032,603	989,286	1,038,282	48,996	5%	
Other Salaries	2220-100	3,480	-	360	617	-	621	621	--	
Rental of Equipment (Copier)	2220-442	32,866	135,000	23,764	35,647	135,000	50,000	(85,000)	-63%	
Travel Expense Reimbursement	2220-582	-	2,000	-	-	2,000	2,000	-	0%	
Materials and Supplies	2220-610	35,111	55,000	34,169	51,253	55,000	55,000	-	0%	
Other Supplies	2220-600	133	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	2220-210	157,515	165,833	96,968	166,231	165,833	184,556	18,723	11%	
Medicare Taxes	2220-225	12,339	14,345	8,061	13,818	14,345	15,055	710	5%	
Louisiana Teachers Retirement	2220-231	229,158	249,300	152,019	260,605	249,300	257,494	8,194	3%	
Workmen's Compensation	2220-260	5,195	5,540	3,556	6,096	5,540	5,814	274	5%	
Sick Leave Severance Pay	2220-281	22,728	-	-	-	-	-	-	--	
Total - Instruction and Curriculum Development										
		1,400,024	1,616,304	921,249	1,566,870	1,616,304	1,608,822	(7,482)	0%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Instructional Staff Training Services										
Regular Education										
Salaries										
Staff Instructors	2231-112	\$ 1,436,854	\$ 1,460,128	\$ 969,117	\$ 1,661,343	\$ 1,460,128	\$ 1,670,481	\$ 210,353	14%	
Stipend Pay	2231-150	-	11,000	-	11,000	11,000	11,000	-	0%	
Purchased Professional and Technical Services	2231-300	29,760	30,000	-	-	30,000	5,000	(25,000)	-83%	
Travel Expense Reimbursement	2231-582	4,203	12,000	1,662	2,374	12,000	5,000	(7,000)	-58%	
Other Purchased Services	2231-500	55,534	55,000	50,000	55,000	55,000	55,000	-	0%	
Materials and Supplies	2231-610	5,465	10,000	-	-	10,000	10,000	-	0%	
Other Supplies	2231-600	-	7,000	1,137	1,706	7,000	5,000	(2,000)	-29%	
Miscellaneous Expenditures	2231-800	9,500	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	2231-210	216,351	220,106	142,905	244,981	220,106	264,880	44,774	20%	
Medicare Taxes	2231-225	19,244	21,331	13,061	22,391	21,331	24,381	3,050	14%	
Louisiana Teachers Retirement	2231-231	347,680	370,724	229,657	393,698	370,724	417,007	46,283	12%	
Educational Reimbursement	2231-240	651,078	500,000	310,678	450,000	500,000	500,000	-	0%	
Workmen's Compensation	2231-260	8,031	8,238	5,706	9,782	8,238	9,416	1,178	14%	
Sick Leave Severance Pay	2231-281	-	25,000	-	-	25,000	25,000	-	100%	
Special Education										
Salaries										
Staff Instructors	2232-112	151,572	163,179	87,536	150,062	163,179	150,887	(12,292)	-8%	
Employee Benefits										
Group Insurance	2232-210	9,162	9,460	6,189	10,610	9,460	25,823	16,363	173%	
Medicare Taxes	2232-225	2,132	2,366	1,243	2,130	2,366	2,188	(178)	-8%	
Louisiana Teachers Retirement	2232-231	38,906	41,121	22,200	38,057	41,121	37,420	(3,701)	-9%	
Workmen's Compensation	2232-260	849	914	520	891	914	845	(69)	-8%	
Other Special Programs (ESSA, etc.)										
Staff Instructors	2234-112	35,799	43,753	64,798	111,082	43,753	111,693	67,940	155%	
Travel Expense Reimbursement	2234-582	-	500	-	-	500	500	-	0%	
Employee Benefits										
Group Insurance	2234-210	-	-	4,338	7,437	-	22,586	22,586	100%	
Medicare Taxes	2234-225	483	634	905	1,552	634	1,620	986	155%	
Louisiana Teachers Retirement	2234-231	8,556	11,026	16,329	27,992	11,026	27,700	16,674	151%	
Workmen's Compensation	2234-260	189	245	382	655	245	625	380	155%	
Total - Instructional Staff Training Services		3,031,348	3,003,726	1,928,364	3,202,744	3,003,726	3,384,051	380,326	13%	
Library/Media Services										
Salaries										
Head Librarian/Librarian - School Site	2252-112	1,789,777	1,881,695	1,111,293	1,905,073	1,881,695	1,963,551	81,856	4%	
Therapists/Specialists/Counselors	2252-113	58,150	-	38,111	38,111	-	38,321	38,321	100%	
Library Aide	2252-115	405,897	427,922	253,101	433,887	427,922	451,238	23,316	5%	
Sabbatical Leave	2252-140	54,709	35,000	34,915	34,915	35,000	35,000	-	0%	
Other Purchased Services	2252-500	122,465	95,000	6,919	95,000	95,000	95,000	-	0%	
Materials and Supplies	2252-610	-	-	107	107	-	-	-	--	
Supplies	2252-600	8,401	-	-	-	-	-	-	--	
Supplies-Technology Related	2252-615	379	5,000	-	-	5,000	5,000	-	0%	
Books and Periodicals	2252-640	122,717	250,000	157,888	250,000	250,000	250,000	-	0%	
Employee Benefits										
Group Insurance	2250-210	382,107	397,560	227,925	390,728	397,560	413,543	15,983	4%	
Medicare Taxes	2250-225	31,315	33,997	19,371	33,208	33,997	36,078	2,081	6%	
Louisiana Teachers Retirement	2250-231	567,634	590,844	342,804	587,665	590,844	617,051	26,207	4%	
Workmen's Compensation	2250-260	13,015	13,130	8,488	14,551	13,130	13,933	803	6%	
Sick Leave Severance Pay	2250-281	15,471	20,000	1,239	20,000	20,000	20,000	-	0%	
Total - Library/Media Services		3,572,036	3,750,148	2,202,160	3,803,244	3,750,148	3,938,714	188,566	5%	
Other Instructional Staff Services										
Other Salaries	2290-100	15,600	26,890	10,400	17,829	26,890	17,927	(8,963)	-33%	
Employee Benefits										
Medicare Taxes	2290-225	217	390	142	243	390	260	(130)	-33%	
Louisiana Teachers Retirement	2290-231	4,025	6,776	2,621	4,493	6,776	4,446	(2,330)	-34%	
Workers Compensation	2290-260	87	151	61	105	151	100	(51)	-34%	
Total - Other Instructional Services		19,929	34,207	13,224	22,670	34,207	22,733	(11,474)	-34%	
Total Instructional Staff Services		11,629,780	12,387,924	7,512,236	12,454,682	12,387,924	13,003,871	615,949	5%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 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 Fees	2310-311	62,000	-	-	-	-	-	-	--		
Pension Accumulation Fund	2310-313	2,353,356	3,195,395	2,424,546	2,424,546	3,195,395	2,507,953	(687,442)	-22%		
Sales Tax Collection Fees	2310-314	759,750	742,706	436,350	654,524	742,706	674,160	(68,546)	-9%		
Election Fees	2310-316	26,323	20,000	-	20,000	20,000	20,000	-	0%		
Legal Services	2310-332	154,188	190,000	165,462	248,194	190,000	250,000	60,000	32%		
Audit Services	2310-333	291,500	265,400	227,815	227,815	265,400	227,815	(37,585)	-14%		
Other	2310-300	12,180	40,000	563	40,000	40,000	40,000	-	0%		
Insurance											
Liability Insurance	2310-521	603,028	569,497	412,556	618,834	569,497	650,000	80,503	14%		
Errors and Omissions	2310-524	19,572	18,920	4,893	7,340	18,920	10,000	(8,920)	-47%		
Faithful Performance	2310-525	2,402	2,308	1,693	2,308	2,308	5,000	2,692	117%		
Communications (phone/internet/post)	2310-530	17,600	20,000	17,600	20,000	20,000	20,000	-	0%		
Advertising/Public Notices/Board Minutes	2310-540	1,354	3,000	364	546	3,000	3,000	-	0%		
Travel											
Travel Expense Reimbursement	2310-582	19,357	40,000	6,196	40,000	40,000	40,000	-	0%		
Materials and Supplies	2310-610	-	3,000	-	-	3,000	3,000	-	0%		
Other Supplies	2310-600	-	3,000	38	3,000	3,000	3,000	-	0%		
Supplies-Technology Related	2310-615	8,867	-	-	-	-	-	-	--		
Dues and Fees	2310-810	58,148	58,148	67,793	67,793	58,148	67,793	9,645	17%		
Miscellaneous	2310-800	18,595	500	15,244	15,244	500	500	-	0%		
Judgements Against the LEA	2310-820	-	12,000	-	-	12,000	12,000	-	100%		
Employee Benefits											
Group Insurance	2310-210	64,204	65,573	42,693	64,039	65,573	80,320	14,747	22%		
FICA	2310-220	5,152	6,622	3,457	5,186	6,622	6,622	-	0%		
Medicare Taxes	2310-225	1,205	1,549	814	1,221	1,549	1,549	-	0%		
Louisiana School Employee Retirement	2310-233	-	-	1,890	1,890	-	2,000	2,000	100%		
Workmen's Compensation	2310-260	598	598	420	630	598	598	0	0%		
Annual Leave Severance Pay	2310-282	-	-	396	396	-	500	500	100%		
Total - Board of Education Services		4,586,179	5,365,016	3,901,982	4,570,305	5,365,016	4,732,610	(632,405)	-12%		
Executive Administrative Services											
Salaries											
Superintendent	2321-111	206,080	216,388	137,387	216,388	216,388	224,380	7,992	4%		
Clerical/Secretarial - Superintendent	2321-114	84,130	85,547	44,263	66,394	85,547	66,759	(18,788)	-22%		
Assistant Superintendents	2324-111	327,588	220,838	225,776	225,776	220,838	231,518	10,680	5%		
Clerical/Secretarial - Asst. Supt.	2324-114	59,787	39,075	46,484	46,484	39,075	46,740	7,665	20%		
Other Executive Admin Services	2320-100	-	357,418	-	-	357,418	-	(357,418)	100%		
Purchased Professional and Tech. Services	2320-300	39,688	40,000	4,508	4,508	40,000	190,000	150,000	375%		
Rental of Equipment (Copier)	2320-442	-	26,704	-	26,704	26,704	26,704	-	0%		
Communications (phone/internet/postage)	2320-530	1,500	1,000	1,000	1,000	1,000	1,000	-	0%		
Travel											
Mileage Allowance	2320-581	16,800	24,000	11,200	24,000	24,000	24,000	-	0%		
Travel Expense Reimbursement	2320-582	18,376	45,000	30,470	45,000	45,000	45,000	-	0%		
Technology-Related Supplies	2320-615	-	1,500	64	1,500	1,500	1,500	-	0%		
Materials and Supplies	2320-610	35,040	35,000	45,445	68,167	35,000	75,000	40,000	114%		
Other Supplies	2320-600	11,405	10,000	14,392	21,587	10,000	25,000	15,000	150%		
Miscellaneous	2320-800	3,025	2,000	2,104	3,156	2,000	4,000	2,000	100%		
Employee Benefits											
Group Insurance	2320-210	77,625	77,444	47,705	71,557	77,444	87,988	10,544	14%		
Medicare Taxes	2320-225	10,434	8,147	7,011	10,517	8,147	8,256	109	1%		
Louisiana Teachers Retirement	2320-231	120,504	177,125	79,764	119,646	177,125	85,564	(91,561)	-52%		
Workmen's Compensation	2320-260	4,207	5,148	2,935	4,402	5,148	3,189	(1,959)	-38%		
Health Benefits (Retirees)	2320-270	76,598	78,959	51,649	77,474	78,959	79,023	64	0%		
Sick Leave Severance Pay	2320-281	941	-	-	-	-	-	-	--		
Annual Leave Severance Pay	2320-282	2,688	-	737	1,106	-	2,000	2,000	--		
Other Employee Benefits	2320-290	53,169	54,530	34,621	54,530	54,530	55,646	1,116	2%		
Total - Executive Administration Services		1,149,585	1,505,824	787,514	1,089,895	1,505,824	1,283,266	(222,557)	-15%		
Total General Administration		5,735,764	6,870,840	4,689,496	5,660,200	6,870,840	6,015,876	(854,962)	-12%		
(Continued)											

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
School Administration										
Salaries										
Principals	2410-111	\$ 2,943,630	\$ 2,981,369	\$ 2,180,447	\$ 3,270,671	\$ 2,981,369	\$ 3,339,659	\$ 358,290	12%	
Assistant Principals	2420-111	3,360,043	3,539,705	2,073,924	3,555,298	3,539,705	3,639,352	99,647	3%	
Other School Administrators	2400-111	217,301	214,217	92,984	139,476	214,217	140,243	(73,974)	-35%	
Clerical/Secretarial	2400-114	2,463,342	2,659,972	1,592,099	2,729,312	2,659,972	2,744,323	84,351	3%	
Substitute/Temporary Employees	2400-120	146,072	157,417	121,701	208,631	157,417	208,631	51,214	33%	
Purchased Professional and Technical Services	2400-300	98,717	80,000	90,899	136,348	80,000	150,000	70,000	88%	
Communications (phone, internet, postage)	2400-530	170,492	180,000	151,416	227,124	180,000	250,000	70,000	39%	
Travel Expense Reimbursement	2400-582	12,999	102,000	2,449	102,000	102,000	102,000	-	0%	
Purchased Property Services	2400-400	1,000	-	1,350	1,350	-	-	-	--	
Other Purchased Services	2400-500	2,000	-	-	-	-	-	-	--	
Technology-related Supplies	2400-615	-	10,000	-	-	10,000	10,000	-	0%	
Materials and Supplies	2400-610	33,351	2,680,092	-	-	2,680,092	5,000	(2,675,092)	-100%	
Other Supplies	2400-600	64,411	25,000	67,283	100,924	25,000	120,000	95,000	380%	
Dues and Fees (Southern Association, etc.)	2400-810	38,400	34,800	38,400	38,400	34,800	40,000	5,200	15%	
Miscellaneous Expenditures	2400-800	205	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	2400-210	1,621,490	1,723,604	998,540	1,711,783	1,723,604	1,761,018	37,414	2%	
FICA	2400-220	6,904	9,760	6,455	11,066	9,760	12,935	3,175	33%	
Medicare Taxes	2400-225	122,556	138,514	81,337	139,435	138,514	146,047	7,533	5%	
Louisiana Teachers Retirement	2400-231	2,156,141	2,349,605	1,427,195	2,446,620	2,349,605	2,423,765	74,160	3%	
Louisiana School Employees Retirement	2400-233	6,796	7,001	4,318	7,402	7,001	7,402	401	100%	
Other Retirement	2400-239	10,332	11,000	6,427	11,017	11,000	15,000	4,000	36%	
Workmen's Compensation	2400-260	27,687	53,495	19,433	33,313	53,495	56,404	2,909	5%	
Health Benefits (Retirees)	2400-270	725,044	747,389	480,852	721,278	747,389	735,704	(11,685)	-2%	
Sick Leave Severance Pay	2400-281	74,543	55,575	20,880	35,794	55,575	35,794	(19,781)	-36%	
Annual Leave Severance Pay	2400-282	11,088	15,000	2,951	15,000	15,000	15,000	-	0%	
Total School Administration		14,314,543	17,775,516	9,461,338	15,642,241	17,775,516	15,958,277	(1,817,238)	-10%	
Business Services										
Fiscal Services										
Salaries										
Business Official	2510-111	97,165	98,604	66,891	100,337	98,604	100,889	2,285	2%	
Clerical/Secretarial	2510-114	160,671	164,234	104,593	156,889	164,234	209,877	45,643	28%	
Accountant/Auditor	2510-118	425,032	477,563	279,741	419,611	477,563	421,919	(55,644)	-12%	
Technical Services (Bank Charges)	2510-340	32,964	125,000	10,300	125,000	125,000	125,000	-	0%	
Purchased Professional and Tech. Services	2510-300	13,961	18,000	53,433	53,433	18,000	60,000	42,000	233%	
Repairs and Maintenance Services	2510-430	3,540	10,000	2,741	10,000	10,000	10,000	-	0%	
Rental of Equipment (Copier)	2510-442	57,931	75,000	31,739	47,609	75,000	75,000	-	0%	
Communications (phone/internet/postage)	2510-530	220,961	275,200	244,329	275,200	275,200	275,200	-	0%	
Advertising and Public Notices	2510-540	7,372	7,500	1,222	1,222	7,500	7,500	-	0%	
Travel Expense Reimbursement	2510-582	7,785	15,000	6,854	15,000	15,000	15,000	-	0%	
Other Purchased Services	2510-500	6,737	5,568	3,273	4,909	5,568	4,909	(659)	-12%	
Technology-related Supplies	2510-615	1,555	1,200	4,752	4,752	1,200	5,000	3,800	317%	
Materials and Supplies	2510-610	10,251	10,000	5,848	10,000	10,000	10,000	-	0%	
Other Supplies	2510-600	12,098	9,000	11,281	11,281	9,000	12,000	3,000	33%	
Miscellaneous Expenditures	2510-800	2,739	3,000	999	3,000	3,000	3,000	-	0%	
Employee Benefits										
Group Insurance	2510-210	101,529	104,223	64,852	97,279	104,223	114,224	10,001	10%	
Medicare Taxes	2510-225	9,471	10,736	6,242	9,363	10,736	10,624	(112)	-1%	
Louisiana Teachers Retirement	2510-231	137,941	126,581	90,689	136,034	126,581	121,706	(4,875)	-4%	
Other Retirement	2510-239	60,387	60,000	38,127	57,190	60,000	60,000	-	0%	
Workmen's Compensation	2510-260	3,852	4,146	2,657	3,985	4,146	4,103	(43)	-1%	
Health Benefits (Retirees)	2510-270	86,805	89,481	60,311	90,467	89,481	92,276	2,795	3%	
Annual Leave Severance Pay	2510-282	2,676	5,000	-	-	5,000	5,000	-	0%	
Total - Fiscal Services		1,463,422	1,695,036	1,090,874	1,632,561	1,695,036	1,743,228	48,192	3%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget			
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
Purchasing Services											
Salaries											
Purchasing Agent	2520-111	\$ 102,139	\$ 111,022	\$ 61,179	\$ 91,768	\$ 111,022	\$ 92,273	\$ (18,749)	-17%		
Clerical/Secretarial	2520-114	29,101	27,020	38,281	57,421	27,020	79,294	52,274	193%		
Other	2520-100	78,320	88,512	41,931	62,896	88,512	63,242	(25,270)	-29%		
Rental of Equipment (Copier)	2520-442	11,734	7,000	14,095	21,143	7,000	7,000	-	0%		
Communications (phone/internet/postage)	2520-530	90	150	15	150	150	150	-	0%		
Advertising and Public Notices	2520-540	5,382	4,500	5,467	8,201	4,500	6,000	1,500	33%		
Travel Expense Reimbursement	2520-582	171	1,000	1,050	1,575	1,000	5,000	4,000	400%		
Technology-related Supplies	2520-615	6,819	3,000	46	46	3,000	3,000	-	0%		
Materials and Supplies	2520-610	(74,016)	20,000	12,617	20,000	20,000	20,000	-	0%		
Other Supplies	2520-600	233	5,000	507	5,000	5,000	2,000	(3,000)	-60%		
All Other Equipment	2520-730		-		-	-	10,000	10,000	--		
Employee Benefits											
Group Insurance	2520-210	35,977	35,823	24,710	37,065	35,823	52,806	16,983	47%		
Medicare Taxes	2520-225	2,963	3,285	1,905	2,858	3,285	3,405	120	4%		
Louisiana Teachers Retirement	2520-231	54,067	57,092	35,630	53,446	57,092	58,233	1,141	2%		
Louisiana Schools Employees Retirement	2520-233	-	660	-	-	660	660	-	100%		
Workmen's Compensation	2520-260	1,217	1,269	829	1,244	1,269	1,315	46	4%		
Annual Leave Severance Pay	2520-282	7,748	1,000	-	-	1,000	1,000	-	0%		
Total - Purchasing Services		261,948	366,332	238,262	362,812	366,332	405,377	39,044	11%		
Warehousing and Distributing Services											
Salaries											
Supervisor	2530-111	47,048	48,825	33,758	50,637	48,825	49,094	269	1%		
Clerical/Secretarial	2530-114	29,626	31,981	30,333	45,500	31,981	32,157	176	1%		
Other	2530-100	149,391	150,395	108,981	163,472	150,395	164,371	13,976	9%		
Purchased Professional and Tech. Services	2530-300	-	50,000	-	-	50,000	50,000	-	0%		
Repairs and Maintenance Services	2530-430	2,851	2,500	10,597	15,895	2,500	20,500	18,000	720%		
Rental of Equipment and Vehicles	2530-442	-	2,000	-	2,000	2,000	2,000	-	0%		
Materials and Supplies	2530-610	30,199	10,000	74,271	111,407	10,000	10,000	-	0%		
Other Supplies (Fuel)	2530-600	16,788	15,000	10,488	15,731	15,000	25,000	10,000	67%		
Property/Equipment	2530-730	28,195	35,000		-	35,000	30,000	(5,000)	--		
Employee Benefits											
Group Insurance	2530-210	61,172	61,264	42,020	63,031	61,264	79,291	18,027	29%		
Medicare Taxes	2530-225	3,116	3,352	2,446	3,669	3,352	3,562	210	6%		
Louisiana Teachers Retirement	2530-231	7,644	20,363	7,644	11,466	20,363	20,150	(213)	-1%		
Louisiana School Employees Retirement	2530-233	56,737	43,163	40,966	61,449	43,163	45,366	2,203	5%		
Workers Compensation	2530-260	8,724	12,604	6,525	9,788	12,604	13,736	1,132	9%		
Sick Leave Severance Pay	2530-281	-	-	1,182	2,364	-	-	-	--		
Annual Leave Severance Pay	2530-282	-	2,000	1,105	1,105	2,000	2,000	-	0%		
Total - Warehousing and Distributing Services		441,491	488,448	370,318	557,515	488,448	547,227	58,780	12%		
Printing, Publishing and Duplicating Services											
Purchased Professional and Technical Services	2540-300	24,604	30,000	14,728	22,091	30,000	30,000	-	0%		
Repairs and Maintenance Services	2540-430	90	-		-	-	-	-	--		
Rental of Equipment (Copiers)	2540-442	40,895	50,000	30,342	45,513	50,000	50,000	-	0%		
Printing and Binding	2540-550	2,927	5,000	14,398	21,597	5,000	25,000	20,000	400%		
Materials and Supplies	2540-610	193,563	20,000	16,148	24,221	20,000	20,000	-	0%		
Total - Printing, Publishing and Duplicating		262,079	105,000	75,615	113,422	105,000	125,000	20,000	19%		
Total Business Services		2,428,939	2,654,816	1,775,069	2,666,310	2,654,816	2,820,832	166,016	6%		

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Operation and Maintenance of Plant Services										
Salaries										
Supervisors	2610-111	\$ 572,909	\$ 561,352	\$ 419,906	\$ 629,860	\$ 561,352	\$ 633,324	\$ 71,972	13%	
Clerical/Secretarial	2610-114	37,192	37,899	25,861	38,792	37,899	39,005	1,106	3%	
Custodians / Building Maintenance	2620-116	3,899,393	4,148,770	2,539,385	3,809,077	4,148,770	3,919,277	(229,493)	-6%	
School Safety/Security Staff/Crossing Guards	2660-100	40,790	1,000	20,238	20,238	1,000	20,349	19,349	1935%	
Skilled Craftsmen	2690-117	1,145,093	1,239,258	759,799	1,139,698	1,239,258	1,200,717	(38,541)	-3%	
Substitute/Temporary Employees	2690-120	20,996	41,827	10,138	15,206	41,827	15,290	(26,537)	-63%	
Other	2690-100	76,021	77,344	51,747	77,621	77,344	78,048	704	1%	
Operation and Maintenance of Buildings										
Purchased Professional/Technical Services	2620-300	543,287	450,000	451,367	450,000	450,000	494,500	44,500	10%	
Purchased Property Services										
Water/Sewer	2620-411	388,973	334,184	274,528	411,792	334,184	476,000	141,816	42%	
Disposal Services	2620-421	410,309	250,638	251,303	376,955	250,638	400,000	149,362	60%	
Custodial Services	2620-423	2,139,751	2,098,770	1,759,375	2,639,063	2,098,770	2,055,373	(43,397)	-2%	
Repairs and Maintenance Services	2620-430	4,991,720	3,700,000	4,638,227	4,638,227	3,700,000	5,105,179	1,405,179	38%	
Rental/Leasing Land and Buildings	2620-441	1,546,673	1,550,000	1,285,483	1,928,225	1,550,000	1,937,500	387,500	25%	
Rental of Equipment and Vehicles	2620-442	369,446	355,250	406,731	610,096	355,250	390,775	35,525	10%	
Other	2620-400	26,208	10,000	27,793	41,690	10,000	5,000	(5,000)	-50%	
Other Purchased Services										
Property Insurance	2620-522	2,176,984	2,365,916	1,577,613	2,366,419	2,365,916	2,900,000	534,084	23%	
Communications	2620-530	925,136	1,065,409	678,695	1,018,042	1,065,409	1,055,204	(10,205)	-1%	
Travel Expense Reimbursement	2620-582	9,938	20,000	7,736	11,605	20,000	25,000	5,000	25%	
Other Purchased Services	2620-500	355,103	121,800	131,481	197,221	121,800	140,070	18,270	15%	
Supplies										
Materials and Supplies	2620-610	2,129,118	4,000,000	1,402,507	2,103,760	4,000,000	2,500,000	(1,500,000)	-38%	
Technology-related Supplies	2620-615	36,619	-	7,730	11,595	-	-	-	--	
Natural Gas	2620-621	561,470	273,182	506,972	760,458	273,182	654,500	381,318	140%	
Electricity	2620-622	3,928,874	3,605,999	3,031,319	4,546,979	3,605,999	5,000,000	1,394,001	39%	
Other Supplies	2620-600	201,238	20,000	202,560	303,840	20,000	25,000	5,000	25%	
Property/Equipment	2620-730	344,043	-	10,496	10,496	-	68,750	68,750	100%	
Miscellaneous	2620-800	4,500	-	-	-	-	500	500	---	
Care and Upkeep of Grounds										
Lawn Care	2630-424	-	750,000	-	-	750,000	825,000	75,000	10%	
Other Purchased Property Services	2630-400	5,123	10,000	-	-	10,000	12,500	2,500	25%	
Repairs and Maintenance Services	2630-430	-	10,000	-	-	10,000	12,500	2,500	100%	
Supplies	2630-600	207,335	225,000	54,915	82,372	225,000	281,250	56,250	25%	
Equipment	2630-730	-	35,000	-	-	35,000	43,750	8,750	25%	
Care and Upkeep of Equipment										
Repairs and Maintenance Services	2640-430	(14,423)	15,000	7,800	11,700	15,000	18,750	3,750	25%	
Rental of Equipment and Vehicles	2640-442	67,042	20,000	14,450	21,675	20,000	25,000	5,000	25%	
Materials and Supplies	2640-600	5,020	-	-	-	-	-	-	--	
Equipment	2640-730	147,635	-	-	-	-	-	-	--	
Vehicle Operation and Maintenance										
Repairs and Maintenance Services	2650-430	26,618	3,000	-	-	3,000	3,750	750	25%	
Other Purchased Services	2650-500	-	-	1,128	1,691	-	-	-	--	
Fuel	2650-626	23,468	40,000	27,805	41,707	40,000	60,000	20,000	50%	
Supplies	2650-600	-	3,000	-	-	3,000	3,750	750	25%	
Safety and Security										
Purchased Professional/Technical Services	2660-300	581,859	300,000	390,026	585,038	300,000	375,000	75,000	25%	
Other Purchased Property Services	2660-400	99,799	650,000	18,416	27,624	650,000	715,000	65,000	10%	
Employee Benefits										
Group Insurance	2690-210	1,275,476	1,325,372	795,933	1,193,900	1,325,372	1,232,778	(92,594)	-7%	
FICA	2690-220	4,004	2,593	2,562	3,843	2,593	948	(1,645)	-63%	
Medicare Taxes	2690-225	79,500	88,558	53,659	80,489	88,558	85,637	(2,921)	-3%	
Louisiana Teachers Retirement	2690-231	21,219	9,551	12,468	18,702	9,551	9,673	122	1%	
Louisiana School Employees Retirement	2690-233	1,574,597	1,716,141	1,043,524	1,565,285	1,716,141	1,601,024	(115,117)	-7%	
Other Retirement	2690-239	18,075	15,142	12,291	18,437	15,142	15,142	-	0%	
Unemployment Compensation	2690-250	-	1,125	-	-	1,125	1,125	-	0%	
Workmen's Compensation	2690-260	109,246	255,740	80,283	120,425	255,740	247,219	(8,521)	-3%	
Health Benefits (Retirees)	2690-270	445,937	459,681	307,430	461,145	459,681	470,368	10,687	2%	
Sick Leave Severance Pay	2690-281	11,159	24,747	37,029	55,544	24,747	24,747	-	0%	
Annual Leave Severance Pay	2690-282	16,591	16,873	16,192	24,288	16,873	16,873	-	0%	
Total Operation and Maintenance of Plant Services		31,587,061	32,305,121	23,354,900	32,470,819	32,305,121	35,221,145	2,916,024	9%	
										(Continued)

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		2023 Budget		
								Amount	%	
Student Transportation Services										
Supervision of Student Transportation										
Salaries										
Supervisors	2710-111	\$ 88,820	\$ 90,214	\$ 61,179	\$ 91,768	\$ 90,214	\$ 92,273	\$ 2,059	2%	
Clerical/Secretarial	2710-114	60,721	63,079	41,908	62,862	63,079	63,208	129	0%	
Other	2710-100	69,951	53,681	73,440	110,160	53,681	110,766	57,085	106%	
Purchased Professional/Technical Services	2710-300	19,550	20,000	17,275	25,913	20,000	60,000	40,000	200%	
Travel Reimbursement Expenses	2710-582	3,674	5,000	2,354	5,000	5,000	5,000	-	0%	
Other Purchased Services	2710-500	143,063	167,041	89,472	134,208	167,041	160,000	(7,041)	-4%	
Technology-related Supplies	2710-615	-	3,000	-	3,000	3,000	3,000	-	0%	
Materials and Supplies	2710-610	18,424	8,500	7,740	11,610	8,500	8,500	-	0%	
Other Supplies	2710-600	3,202	15,000	4,877	7,316	15,000	50,000	35,000	233%	
Equipment	2710-730	21,655	45,000	-	-	45,000	-	(45,000)	--	
Employee Benefits										
Group Insurance	2710-210	35,482	33,103	27,692	41,538	33,103	57,369	24,266	73%	
Medicare Taxes	2710-225	2,956	3,000	2,394	3,591	3,000	3,000	-	0%	
Louisiana Teachers Retirement	2710-231	48,849	53,000	30,076	45,115	53,000	53,000	-	0%	
Louisiana School Employees Retirement	2710-233	8,764	15,406	16,410	24,614	15,406	30,571	15,165	98%	
Workmen's Compensation	2710-260	4,261	3,500	4,550	6,825	3,500	3,500	-	0%	
Sick Leave Severance Pay	2710-281	-	7,000	-	-	7,000	-	(7,000)	100%	
Annual Leave Severance Pay	2710-282	-	6,000	-	-	6,000	-	(6,000)	100%	
Total - Supervision of Student Transportation		529,372	591,523	379,367	573,520	591,523	700,186	108,662	18%	
Regular Transportation Services										
Salaries										
Aide/Attendant/Monitor	2720-115	51,415	52,483	33,262	57,021	52,483	59,021	6,538	12%	
Other Salaries	2720-100	51,072	40,000	65,290	97,935	40,000	98,000	58,000	100%	
Bus Driver	2720-116	4,424,990	4,291,383	2,714,103	4,652,749	4,291,383	4,851,317	559,934	13%	
Bus Mechanics	2720-117	186,020	194,950	121,253	181,879	194,950	182,879	(12,071)	-6%	
Substitute Drivers	2720-124	333,345	350,000	258,371	369,101	350,000	350,000	-	0%	
Repairs and Maintenance Services	2720-430	432,950	700,000	339,343	509,015	700,000	700,000	-	0%	
Rental of Equipment and Vehicles	2720-442	1,055,672	1,785,000	1,960,092	2,940,138	1,785,000	1,861,647	76,647	4%	
Payments in Lieu of Transportation	2720-513	-	3,000	-	3,000	3,000	-	(3,000)	-100%	
Fleet Insurance	2720-523	725,917	418,806	451,177	676,765	418,806	700,000	281,194	67%	
Other Purchased Services	2720-500	18,443	25,000	-	-	25,000	30,000	5,000	--	
Technology-Related Supplies	2720-615	4,476	81,000	(19,179)	81,000	81,000	204,882	123,882	153%	
Materials and Supplies	2720-610	651,925	525,000	366,450	549,676	525,000	550,000	25,000	5%	
Fuel	2720-626	606,632	800,000	515,636	736,622	800,000	1,557,500	757,500	95%	
Other Supplies	2720-600	-	3,600	-	3,600	3,600	-	(3,600)	-100%	
Property/Equipment	2720-730	44,743	-	1,210	1,210	-	-	-	--	
Miscellaneous	2720-800	2,285	2,500	170	170	2,500	4,500	2,000	80%	
Employee Benefits										
Group Insurance	2720-210	1,612,078	1,689,206	892,047	1,529,223	1,689,206	1,574,807	(114,399)	-7%	
FICA	2720-220	12,167	21,700	9,528	16,334	21,700	21,700	-	0%	
Medicare Taxes	2720-225	65,569	71,468	42,186	72,318	71,468	80,348	8,880	12%	
Louisiana Teachers Retirement	2720-231	56,597	66,000	35,911	61,561	66,000	50,000	(16,000)	-24%	
Louisiana School Employees Retirement	2720-233	1,319,500	1,248,120	826,136	1,416,234	1,248,120	1,382,776	134,656	11%	
Unemployment Compensation	2720-250	-	4,000	-	-	4,000	4,000	-	0%	
Workmen's Compensation	2720-260	221,105	383,231	130,027	222,904	383,231	427,966	44,735	12%	
Health Benefits (Retirees)	2720-270	511,433	527,195	322,097	483,145	527,195	492,808	(34,387)	-7%	
Annual Leave Severance Pay	2720-282	3,432	5,500	-	-	5,500	5,500	-	--	
Sick Leave Severance Pay	2720-281	15,250	25,000	-	25,000	25,000	25,000	-	0%	
Total - Regular Transportation		12,407,014	13,314,143	9,065,110	14,686,600	13,314,143	15,214,651	1,900,509	14%	
Special Needs Transportation Services										
Salaries										
Bus Aides	2730-115	613,171	648,033	447,228	766,677	648,033	791,707	143,674	22%	
Bus Drivers	2730-116	453,164	565,000	379,660	565,000	565,000	717,541	152,541	27%	
Substitute Drivers	2730-124	29,991	50,000	1,932	3,312	50,000	30,000	(20,000)	-40%	
Repairs and Maintenance	2730-430	45,060	88,000	-	88,000	88,000	50,000	(38,000)	-43%	
Rental of Equipment and Vehicles	2730-442	-	200,000	-	-	200,000	125,761	(74,239)	-37%	
Fleet Insurance	2730-523	55,330	55,330	-	-	55,330	56,298	968	2%	
Materials and Supplies	2730-610	45,022	63,000	-	63,000	63,000	66,150	3,150	5%	
Fuel	2730-626	110,583	105,000	93,667	105,000	105,000	192,500	87,500	83%	
Employee Benefits										
Group Insurance	2730-210	289,272	260,919	203,900	349,544	260,919	371,535	110,616	42%	
FICA	2730-220	4,267	3,100	2,631	4,511	3,100	1,860	(1,240)	-40%	
Medicare Taxes	2730-225	14,606	18,314	11,014	18,881	18,314	22,319	4,005	22%	
Louisiana Teachers Retirement	2730-231	14,680	13,372	12,876	22,073	13,372	22,073	8,701	65%	
Louisiana School Employees Retirement	2730-233	274,019	305,684	208,132	356,797	305,684	374,293	68,609	22%	
Workmen's Compensation	2730-260	55,904	102,053	41,472	71,094	102,053	124,371	22,318	22%	
Sick Leave Severance Pay	2730-281	12,486	-	1,177	2,017	-	-	-	--	
Total - Special Needs Transportation		1,962,226	2,477,806	1,403,689	2,415,906	2,477,806	2,946,409	468,604	19%	
Total Student Transportation Services		14,898,612	16,383,472	10,848,166	17,676,025	16,383,472	18,861,246	2,477,775	15%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
Central Services										
Information Services										
Salaries										
Other	2820-100	\$ 133,542	\$ 134,644	\$ 89,240	\$ 133,861	\$ 134,644	\$ 134,597	\$ (47)	0%	
Purchased Professional/Technical Services	2820-300	64,726	64,587	66,104	99,156	64,587	99,156	34,569	54%	
Advertising and Public Notices	2820-540	2,477	5,000	900	1,350	5,000	5,000	-	0%	
Travel Expense Reimbursement	2820-582	3,379	9,000	2,541	3,811	9,000	5,000	(4,000)	-44%	
Other Purchased Services	2820-500	25	-	-	-	-	-	-	--	
Materials and Supplies	2820-610	17,362	3,000	2,665	3,997	3,000	5,000	2,000	67%	
Other Supplies	2820-600	22	-	-	-	-	-	-	--	
Employee Benefits										
Group Insurance	2820-210	17,750	18,105	11,834	17,750	18,105	33,105	15,000	83%	
FICA	2820-220	417	930	135	202	930	930	-	0%	
Medicare Taxes	2820-225	1,864	1,952	1,242	1,863	1,952	1,952	(0)	0%	
Louisiana Teachers Retirement	2820-231	32,717	33,930	21,940	32,911	33,930	33,380	(550)	-2%	
Workmen's Compensation	2820-260	750	754	523	785	754	754	(0)	0%	
Total - Information Services		275,030	271,903	197,124	295,686	271,903	318,873	46,971	17%	
Personnel (Human Resources) Services										
Salaries										
Directors	2831-111	105,062	75,068	67,668	70,197	75,068	70,583	(4,485)	-6%	
Other Personnel Services Supervisors	2830-111	90,012	91,412	62,403	93,605	91,412	94,120	2,708	3%	
Clerical/Secretarial	2830-114	219,492	218,890	168,210	252,315	218,890	253,703	34,813	16%	
Degreed Professional	2830-118	171,218	174,417	116,308	174,463	174,417	175,422	1,005	1%	
Other	2830-100	53,688	36,612	36,779	36,779	36,612	36,779	167	100%	
Purchased Professional/Technical Services										
Fingerprinting and Background Check	2830-339	13,444	25,000	(2,272)	(3,408)	25,000	10,000	(15,000)	-60%	
Other Purchased Professional & Tech. Svcs.	2830-300	214,493	175,000	143,344	215,016	175,000	230,000	55,000	31%	
Repairs and Maintenance Services	2830-430	185	-	185	278	-	300	300	100%	
Other Purchased Property Services (Copier)	2830-400	2,220	120,000	3,985	5,978	120,000	10,000	(110,000)	-92%	
Advertising and Public Notices	2830-540	8,250	15,000	7,032	15,000	15,000	25,000	10,000	67%	
Travel Expense Reimbursement	2830-582	7,069	40,000	4,010	6,014	40,000	10,000	(30,000)	-75%	
Other Purchased Services	2830-500	84,760	110,000	356,485	534,728	110,000	550,000	440,000	400%	
Technology-related Supplies	2830-615	2,255	5,000	1,019	1,019	5,000	5,000	-	0%	
Materials and Supplies	2830-610	22,522	30,000	2,383	3,574	30,000	5,000	(25,000)	-83%	
Other Supplies	2830-600	2,998	2,521	2,110	2,521	2,521	2,521	-	0%	
Miscellaneous	2830-800	1,451	1,500	2,280	2,280	1,500	2,280	780	52%	
Employee Benefits										
Group Insurance	2830-210	94,950	96,382	67,248	100,872	96,382	117,889	21,507	22%	
FICA Contributions	2830-220	41	668	-	-	668	668	-	100%	
Medicare Taxes	2830-225	8,793	8,117	6,610	9,915	8,117	8,611	494	6%	
Louisiana Teachers Retirement	2830-231	155,214	141,066	99,028	148,542	141,066	147,269	6,203	4%	
Louisiana School Employees Retirement	2830-233	648	-	-	-	-	-	-	--	
Other Retirement	2830-239	13,902	15,000	10,258	15,388	15,000	17,000	2,000	13%	
Workmen's Compensation	2830-260	3,521	3,135	2,818	4,227	3,135	3,325	190	6%	
Sick Leave Severance Pay	2830-281	-	-	17,584	26,376	-	30,000	30,000	--	
Annual Leave Severance Pay	2830-282	1,441	2,000	11,913	17,870	2,000	25,000	23,000	1150%	
Total - Personnel (Human Resources) Services		1,277,631	1,386,788	1,187,389	1,733,547	1,386,788	1,830,470	443,682	32%	
										(Continued)

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget			
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
Administrative Technical (Data Proc.) Services											
Salaries											
Supervisors	2840-111	\$ 285,533	\$ 314,818	\$ 186,689	\$ 280,033	\$ 314,818	\$ 335,573	\$ 20,755	7%		
Network Support	2845-110	278,874	272,046	2,183	3,275	272,046	3,293	(268,753)	-100%		
Hardware Maintenance and Support	2846-110	149,822	157,412	-	-	157,412	-	(157,412)	-100%		
System Analysts	2842-118	345,940	349,497	3,079	4,618	349,497	4,644	(344,853)	-99%		
Application Programmers	2843-118	70,613	71,906	-	-	71,906	-	(71,906)	-100%		
Clerical/Secretarial	2840-114	71,546	57,332	23,431	35,146	57,332	35,339	(21,993)	-38%		
Other	2840-100	193,190	244,972	122,640	183,960	244,972	184,972	(60,000)	-24%		
Other-Salaries Network	2840-110	-	-	206,221	309,331	-	311,032	311,032	100%		
Degreed Professionals	2840-118	-	-	429,987	644,981	-	728,028	728,028	100%		
Professional Development	2847-340	1,150	1,150	50	50	1,150	50	(1,100)	-96%		
Purchased Professional and Tech. Services	2840-340	1,108,796	650,000	427,935	641,902	650,000	650,000	-	0%		
Other Purchased Professional and Tech. Svcs.	2840-300	1,086	-	25	25	-	150	150	100%		
Purchased Property Services	2840-400	-	-	1,195	1,195	-	1,500	1,500	100%		
Repairs and Maintenance Services	2840-430	-	131,875	85,960	128,941	131,875	131,875	-	0%		
Rental of Equipment	2840-442	-	15,000	-	-	15,000	15,000	-	0%		
Communications	2840-530	200,737	35,000	279,194	279,194	35,000	300,000	265,000	757%		
Travel Expense Reimbursement	2840-582	19,799	48,000	40,656	60,983	48,000	75,000	27,000	56%		
Other Purchased Services	2840-500	-	32,000	7,140	10,710	32,000	20,000	(12,000)	-38%		
Technology-related Supplies	2840-615	1,818,980	100,000	569,916	569,916	100,000	600,000	500,000	500%		
Materials and Supplies	2840-610	56,142	74,009	22,653	33,979	74,009	33,979	(40,030)	-54%		
Other Supplies	2840-600	4,410	8,500	4,521	6,781	8,500	8,500	-	0%		
Books and Periodicals	2840-640	-	-	982	1,473	-	2,000	2,000	100%		
Property/Equipment											
Technology-related Hardware	2840-734	768,941	615,000	899,007	899,007	615,000	900,000	285,000	46%		
Employee Benefits											
Group Insurance	2840-210	197,144	196,618	129,968	194,951	196,618	213,850	17,232	9%		
FICA	2840-220	9,629	8,799	5,799	8,698	8,799	8,698	(101)	-1%		
Medicare Taxes	2840-225	19,952	21,286	13,570	20,355	21,286	8,175	(13,111)	-62%		
Louisiana Teachers Retirement	2840-231	319,710	369,932	221,604	332,407	369,932	139,828	(230,104)	-62%		
Unemployment Compensation	2840-250	-	1,500	-	-	1,500	1,500	-	0%		
Workmen's Compensation	2840-260	8,030	8,221	5,731	8,596	8,221	3,157	(5,064)	-62%		
Health Benefits (Retirees)	2840-270	180,698	186,267	110,692	166,038	186,267	169,359	(16,908)	-9%		
Sick Leave Severance Pay	2840-281	27,658	7,100	-	-	7,100	7,100	-	0%		
Annual Leave Severance Pay	2840-282	11,376	5,000	4,105	6,158	5,000	7,500	2,500	50%		
Total - Administrative Technical Services		6,149,757	3,983,240	3,804,932	4,832,705	3,983,240	4,900,104	916,864	23%		
Total Central Services		7,702,419	5,641,932	5,189,445	6,861,938	5,641,932	7,049,447	1,407,517	25%		
TOTAL SUPPORT SERVICE EXPENDITURES		102,342,925	108,673,232	71,826,439	108,591,408	108,673,232	114,725,816	6,052,592	6%		
FOOD SERVICE OPERATIONS											
Salaries											
Service Workers	3100-116	169,000	-	193,200	289,800	-	-	-	--		
Other Salaries	3100-100	1,000	-	1,200	1,800	-	-	-	--		
Officials/Administrators/Managers	3100-111	30,800	-	39,000	58,500	-	-	-	--		
Clerical/Secretarial	3100-114	3,000	-	3,600	5,400	-	-	-	--		
Substitute Employees Other Than Teachers	3100-124	500	-	600	900	-	-	-	--		
Employee Benefits											
FICA Contributions	3100-220	448	-	484	725	-	-	-	--		
Medicare Taxes	3100-225	2,788	-	3,280	4,920	-	-	-	--		
Louisiana Teachers Retirement	3100-231	49,475	-	56,164	84,247	-	-	-	--		
Louisiana School Employees Retirement	3100-233	287	-	344	517	-	-	-	--		
Other Retirement Contributions	3100-239	802	-	474	711	-	-	-	--		
Unemployment Compensation	3100-250	-	-	-	-	-	-	-	--		
Workmen's Compensation	3100-260	4,929	-	5,464	8,197	-	-	-	--		
TOTAL FOOD SERVICE OPERATIONS		263,029	-	303,811	455,716	-	-	-	--		

(Continued)

**ASCENSION PARISH SCHOOL BOARD
GENERAL FUND (FUND 1)
BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget			
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
FACILITY ACQUISITION AND CONSTRUCTION SERVICES											
Salaries											
Administrator	4500-111	\$ 98,953	\$ 100,402	\$ 68,115	\$ 102,173	\$ 100,402	\$ 102,735	\$ 2,333	2%		
Clerical/Secretarial	4500-114	37,914	38,625	26,343	39,514	38,625	39,731	1,106	3%		
Other	4500-110	170,980	174,635	117,907	176,861	174,635	177,834	3,199	2%		
Temporary Employees	4500-120	15,096	18,500	10,236	15,355	18,500	18,500	-	0%		
Architect/Engineering Services	4300-334	157,898	-	97,370	146,056	-	-	-	-		
Other Purchased Prof. and Tech. Services	4900-300	800	4,000	(16,779)	(25,168)	4,000	4,000	-	0%		
Building Improvements-Renovate/Remodel	4600-450	(4,516)	-	110,420	165,631	-	-	-	--		
Other Purchased Services	4900-400	644	200	-	-	200	200	-	100%		
Travel Expense Reimbursement	4500-582	7,896	11,000	4,516	6,773	11,000	11,000	-	0%		
Materials and Supplies	4500-610	-	400	-	-	400	400	-	100%		
All Other Purchased Services	4900-500	-	1,000	-	-	1,000	1,000	-	0%		
Technology-related Supplies	4900-615	-	115,000	-	-	115,000	115,000	-	0%		
Materials and Supplies	4900-610	2,301	7,000	874	1,311	7,000	7,000	-	0%		
Other Supplies	4900-600	6,489	1,000	3,878	5,816	1,000	1,000	-	0%		
Land Improvements	4200-710	(30,040)	500,000	-	500,000	500,000	400,000	(100,000)	-20%		
Equipment	4900-730	94,150	-	-	-	-	-	-	--		
Employee Benefits											
Group Insurance	4900-210	41,091	41,912	27,394	41,091	41,912	56,912	15,000	36%		
FICA	4900-220	936	1,147	635	952	1,147	1,147	-	0%		
Medicare Taxes	4900-225	3,972	4,816	2,724	4,086	4,816	4,913	97	2%		
Louisiana Teachers Retirement	4900-231	38,958	59,043	26,265	39,398	59,043	59,434	391	1%		
Louisiana School Employees Retirement	4900-233	45,381	20,000	31,036	46,554	20,000	20,000	-	0%		
Workmen's Compensation	4900-260	4,564	1,860	3,200	4,799	1,860	1,897	37	2%		
Health Benefits (Retirees)	4900-270	26,092	29,869	16,720	25,080	29,869	30,466	597	2%		
TOTAL FACILITY ACQ. AND CONSTRUCTION EXPEND.		719,559	1,130,410	530,855	1,296,283	1,130,410	1,053,170	(77,239)	-7%		
DEBT SERVICE											
Legal Services	5100-332	-	1,000	-	-	1,000	1,000	-	0%		
Banking Services	5100-340	7,842	7,000	3,200	7,000	7,000	7,000	-	0%		
Purchased Professional and Technical Serv.	5100-300	18,650	5,000	3,250	4,875	5,000	5,000	-	0%		
TOTAL DEBT SERVICE		26,492	13,000	6,450	11,875	13,000	13,000	-	0%		
TOTAL EXPENDITURES		251,970,830	271,274,554	166,072,878	269,477,313	271,274,554	283,696,861	15,140,703	5%		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		12,879,127	591,558	43,348,474	5,583,300	591,558	(596,667)	(3,906,622)	-201%		
OTHER FINANCING SOURCES AND USES											
Other Financing Sources											
Transfers of Indirect Cost	5210-000	1,960,091	2,964,821	-	2,964,821	2,964,821	2,964,821	-	0%		
Transfers In	5220-000	-	-	-	-	-	-	-	--		
Proceeds-Disposal of Property	5300-000	65,454	-	-	-	-	-	-	--		
Total Other Financing Sources		2,025,545	2,964,821	-	2,964,821	2,964,821	2,964,821	-	0%		
Other Financing Uses											
Transfers Out	5200-932	(3,427,735)	(2,400,000)	(438,075)	(2,400,000)	(2,400,000)	(907,000)	1,493,000	-62%		
Local Revenue Transfers-Charter Schools	5300-940	(1,120,011)	(1,138,312)	-	(1,138,312)	(1,138,312)	(1,451,154)	(312,842)	27%		
Total Other Financing Uses		(4,547,746)	(3,538,312)	(438,075)	(3,538,312)	(3,538,312)	(2,358,154)	1,180,158	-33%		
NET OTHER FINANCING SOURCES (USES)		(2,522,201)	(573,491)	(438,075)	(573,491)	(573,491)	606,667	1,180,158	-206%		
FUND BALANCES											
NET CHANGE IN FUND BALANCE		10,356,926	18,067	42,910,399	5,009,809	18,067	10,000	(2,726,464)	-45%		
Balance at Beginning of Year		61,711,464	72,068,390	72,068,390	72,068,390	72,068,390	77,078,199				
BALANCE AT END OF YEAR		\$ 72,068,390	\$ 72,086,456	\$ 114,978,788	\$ 77,078,199	\$ 72,086,456	\$ 77,088,199				

(Concluded)

ASCENSION PARISH SCHOOL BOARD
2016 BOND CONSTRUCTION FUND (FUND 92)
Summary Budget 2022-2023

	Function Object	2020-2021 Actual	2021-2022			2022-2023 Budget	Change 2022 to 2023 Budget		
			Original Budget	Actual	July-		Projected Actual	Amount	%
				Feb					
REVENUES									
Earnings on Investments	0000-1510	\$ 17,616	\$ 21,602	\$ 750	\$ 1,125	975	\$ (20,627)	-95%	
Total Revenue		17,616	21,602	750	1,125	975	(20,627)	-95%	
EXPENDITURES									
SUPPORT SERVICES PROGRAMS									
Instructional Services									
Library/Media Services									
Books and Periodicals	2252-640	99,999	129,999	-	-	-	-	-100%	
Total Instructional Services		99,999	129,999	-	-	-	-	-100%	
Safety and Security									
Purchased Property Services-Other Purc Prop Svcs	2660-400	-	-	45,386	68,079	1,600,000	1,600,000	-	
Total Safety and Security				45,386	68,079	1,600,000	1,600,000	-	
Central Services									
Admn Technology Services									
Technology Related Supplies	2840-615	165,322	12,005	121	181	-	-	-100%	
Tech Related Hardware	2840-734	177,954	405,073	34,602	51,903	60,000	-	-85%	
Total Central Services		343,276	417,078	34,723	52,084	60,000	-	-86%	
Facility Acquisition and Construction									
Architect/Engineering Services	4300-334	1,381,018	300,000	298,286	447,429	520,000	220,000	73%	
Other Purchased Professional & Tech. Services	4900-300	1,102,765	1,000,000	84,221	126,332	100,000	(900,000)	-90%	
Other Supplies	4900-600	8,184	-	27,967	41,951	-	-	-	
Materials and Supplies	4900-610	1,299	-	-	-	-	-	-	
All Other Equipment	4900-730	-	-	82,837	124,255	87,447	87,447	-	
Building Improvements	4600-450	2,947,915	2,000,000	4,009,796	6,014,695	1,650,000	(350,000)	-18%	
Building Acquisition and Construction	4500-450	12,746,426	6,500,000	278,310	417,464	500,000	(6,000,000)	-92%	
Land Acquisitions	4100-710	419,855	560,000	-	-	-	(560,000)	-100%	
Land Improvements	4200-710	2,418	3,000	-	-	-	(3,000)	-100%	
Total Facility Acquisition and Construction Services		18,609,880	10,363,000	4,781,417	7,172,125	2,857,447	(7,505,553)	-72%	
TOTAL EXPENDITURES		19,053,155	10,910,077	4,861,526	7,292,289	4,517,447	(7,505,553)	-59%	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(19,035,539)	(10,888,475)	(4,860,776)	(7,291,164)	(4,516,472)	7,484,926	-59%	
NET CHANGE IN FUND BALANCE		(19,035,539)	(10,888,475)	(4,860,776)	(7,291,164)	(4,516,472)	7,484,926	-59%	
Fund Balance, Beginning of Year		30,843,175	11,807,636	11,807,636	11,807,636	4,516,472			
FUND BALANCE, END OF YEAR		\$ 11,807,636	\$ 919,161	\$ 6,946,860	\$ 4,516,472	\$ (0)			

ASCENSION PARISH SCHOOL BOARD
2020 BOND CONSTRUCTION FUND (FUND 108)
Summary Budget 2022-2023

Function Object	2020-2021 Actual	2021-2022					2022-2023 Budget	Change 2022 to 2023 Budget		
		Original Budget	Actual Feb	July-	Projected Actual	Amended Budget		Amount	%	
REVENUES										
Earnings on Investments	0000-1510	\$ 18,215	\$ -	\$ 19,268	\$ 28,902	\$ 30,000	\$ 30,347	\$ 347	1%	
Net Chge in Fair Market Value	0000-1530	-	-	-	-	-	-	-	-	
Total Revenue		18,215	-	19,268	28,902	30,000	30,347	30,347		
EXPENDITURES										
Operation and Maintenance of Plant Services										
Operation and Maintenance of Buildings										
Purchased Professional and Tech Svcs	2620-300	-	-	12,830	19,245	20,000	40,000	20,000	100%	
Renting Land and Buildings	2620-441	-	-	228,875	343,313	344,000	1,000,000	656,000	191%	
Total Operation and Maintenance of Buildings		-	-	241,705	362,558	364,000	1,040,000	676,000	186%	
Safety and Security										
Purchased Professional and Tech Svcs	2660-300	-	-	46,383	69,574	70,000	300,000	230,000	329%	
Purchased Property Services	2660-400	-	-	305,875	458,813	459,000	200,000	(259,000)	-56%	
Total Safety and Security		-	-	352,258	528,387	529,000	500,000	(29,000)	-5%	
Facility Acquisition and Construction										
Architect/Engineering Services	4300-334	2,675,893	9,000,000	1,510,496	2,265,743	3,000,000	9,000,000	6,000,000	200%	
Other Purchased Professional & Tech. Services	4900-300	712,117	9,460,000	550,769	976,154	1,000,000	7,000,000	6,000,000	600%	
Purchased Property Services	4900-400	1,021,822	-	-	-	-	200,000	200,000	100%	
Building Improvements	4600-450	252,621	32,500,000	130,325	945,488	1,000,000	20,000,000	19,000,000	1900%	
Building Acquisition and Construction	4500-450	4,980	18,000,000	4,918,296	7,377,445	8,000,000	60,000,000	52,000,000	650%	
Land Acquisitions	4100-710	564,850	3,470,000	-	-	-	-	-	-	
Total Facility Acquisition and Construction Services		5,232,283	72,430,000	7,109,887	11,564,830	13,000,000	96,200,000	83,200,000	640%	
Debt Service										
Legal Services	5100-332	-	70,000	-	-	-	-	(70,000)	100%	
Purchased Professional and Technical Serv.	5100-300	-	120,000	-	270,000	270,000	-	(120,000)	100%	
Miscellaneous Expenditures	5100-800	445,850	30,000	-	285,000	285,000	-	(30,000)	100%	
Banking Services	5100-340	1,500	-	-	-	-	-	-	100%	
Payments to Escrow Agent	5100-915	700,000	-	-	-	-	-	-	100%	
Total Debt Service		1,147,350	220,000	-	555,000	555,000	-	(220,000)	-100%	
TOTAL EXPENDITURES		6,379,632	72,650,000	7,703,849	13,010,774	14,448,000	97,740,000	82,951,000	576%	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES										
		(6,361,417)	(72,650,000)	(7,684,582)	(12,981,872)	(14,418,000)	(97,709,653)	(82,950,653)	578%	
OTHER SOURCES OF FUNDS										
Bond Proceeds	5110-000	100,000,000	-	-	40,000,000	40,000,000	-	-	-100%	
Premium on Bonds Sold	5120-000	17,339,453	-	-	4,444,235	4,444,235	-	-	-100%	
Transfers In	5220-000	-	-	-	-	-	-	-	-	
Total Other Financing Sources		117,339,453	-	-	44,444,235	44,444,235	-	-	-100%	
NET OTHER FINANCING SOURCES (USES)										
		117,339,453	-	-	44,444,235	44,444,235	-	-	-100%	
NET CHANGE IN FUND BALANCE										
		110,978,036	(72,650,000)	(7,684,582)	31,462,363	30,026,235	(97,709,653)	(82,950,653)	-425%	
FUND BALANCE, END OF YEAR										
Fund Balance, Beginning of Year		-	110,978,036	110,978,036	110,978,036	110,978,036	142,440,398			
FUND BALANCE, END OF YEAR		\$ 110,978,036	\$ 38,328,036	\$ 103,293,454	\$ 142,440,398	\$ 141,004,271	\$ 44,730,745			

**ASCENSION PARISH SCHOOL BOARD
SPECIAL REVENUE FUNDS
SUMMARY BUDGET 2022-2023**

		2021-2022					Change 2022 to 2023 Budget	
	2020-2021	Original	Actual	Projected	Amended	2022-2023		
	Actual	Budget	July- Feb.	Actual	Budget	Budget	Amount	%
REVENUES								
Contributions and Donations	\$ 12,111	\$ 30,000	\$ 30,503	\$ 33,000	\$ 33,000	\$ 33,000	-	0%
FEMA Disaster Relief	116,101	3,000,000	-	-	-	4,817,804	4,817,804	100%
Income from Meals	407,738	2,500,000	213,886	305,000	305,000	375,000	70,000	23%
Minimum Foundation Program	143,648	120,000	80,000	120,000	120,000	120,000	-	0%
Restricted Federal Grants-in-Aid	35,428,838	34,158,246	18,443,152	60,930,976	62,212,425	47,022,813	(15,189,612)	-24%
Value of USDA Commodities	841,147	872,881	713,353	872,881	872,881	971,658	98,777	11%
TOTAL REVENUES	36,949,583	40,681,127	19,480,894	62,261,857	63,543,306	53,340,275	(10,203,031)	-16%
EXPENDITURES								
Regular Programs	5,690,028	7,286,316	3,767,554	17,147,723	17,238,048	11,128,380	(6,109,668)	-35%
Special Education Programs	1,483,400	1,386,650	1,399,279	3,933,606	4,485,260	1,470,054	(3,015,206)	-67%
Career and Technical Education Programs	465,763	436,763	255,465	529,330	529,330	572,700	43,370	8%
Other Instructional Programs	1,795,887	2,161,044	124,419	2,345,066	2,405,474	786,200	(1,619,274)	-67%
Special Programs	4,528,544	4,832,378	3,146,410	6,874,544	6,874,544	5,232,505	(1,642,039)	-24%
Pupil Support Services	1,352,489	1,364,639	710,242	1,418,345	1,418,345	2,249,864	831,519	59%
Instructional Staff Services	4,166,318	4,781,659	2,590,849	6,038,339	6,718,134	5,886,161	(831,973)	-12%
School Administration	30,575	8,300	10,435	103,274	103,274	16,000	(87,274)	-85%
Business Services	1,425,379	1,693,431	25,899	58,670	58,670	-	(58,670)	-100%
Operation and Maint. of Plant Services	1,376,306	624,686	319,901	1,466,433	1,466,433	3,052,300	1,585,867	108%
Student Transportation Services	407,094	291,077	76,104	493,977	494,030	238,718	(255,312)	-52%
Central Services	105,239	96,125	70,810	108,795	108,795	104,455	(4,340)	-4%
Food Service	14,540,929	13,469,382	12,044,316	17,577,791	17,577,791	15,252,577	(2,325,214)	-13%
Facility Acquisition and Construction	1,175,961	-	149,223	239,917	1,617,526	1,440,000	(177,526)	100%
TOTAL EXPENDITURES	38,543,912	38,432,450	24,690,906	58,335,810	61,095,654	47,429,914	(13,665,740)	-22%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,594,329)	2,248,677	(5,210,012)	3,926,047	2,447,652	5,910,361	3,462,709	141%
OTHER FINANCING SOURCES (USES)								
Other Financing Sources	401,877	408,832	470,812	617,832	617,832	411,108	(206,724)	-33%
Other Financing Uses	(940,208)	(2,531,629)	1,121,456	(4,996,222)	(4,895,436)	(2,704,802)	2,190,634	-45%
NET OTHER FINANCING SOURCES (USES)	(538,331)	(2,122,797)	1,592,268	(4,378,390)	(4,277,604)	(2,293,694)	1,983,910	-46%
NET CHANGE IN FUND BALANCES	(2,132,660)	125,880	(3,617,744)	(452,343)	(1,829,952)	3,616,667	5,446,619	-298%
Fund Balances, Beginning of Year	10,198,609	8,065,949	8,065,949	8,065,949	8,065,949	7,613,606		
FUND BALANCES, END OF YEAR	\$ 8,065,949	\$ 8,191,829	\$ 4,448,205	\$ 7,613,606	\$ 6,235,997	\$ 11,230,273		

**ASCENSION PARISH SCHOOL BOARD
ACHIEVE! ESSER II FORMULA (FUND 142)
BUDGET 2022-2023**

			2021-2022					Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4590	\$ 3,948,367	\$ 5,941,733	\$ 524,837	\$ 7,000,000	\$ 7,000,000	\$ 6,263,270	\$ (736,730) -11%	
EXPENDITURES									
Regular Education Programs									
Salaries									
Elementary Teachers	1110-112	-	300,000	104,636	216,092	216,092	-	(216,092) -100%	
Paraprofessionals	1100-115	-	-	11,069	-	-	-	-	
Secondary Teachers	1130-112	-	-	10,110	-	-	-	-	
Employee Benefits									
Medicare Taxes	1100-225	-	5,075	1,745	3,133	3,133	-	(3,133) -100%	
Contribution to LA Teachers' Retirement	1100-231	-	108,900	31,416	55,459	55,459	-	(55,459) -100%	
Other Retirement Contributions	1100-239	-	-	71	-	-	-	-	
Workers Compensation	1100-260	-	1,329	786	1,275	1,275	-	(1,275) -100%	
Purchased Professional and Technical Services	1100-300	-	-	4,323	4,323	4,323	5,677	1,354 31%	
Other Purchased Services	1100-500	-	-	490,320	2,090,320	2,090,320	813,848	(1,276,472) -61%	
Materials and Supplies	1100-610	-	-	-	3,400,000	3,400,000	158,315	(3,241,685) -95%	
Supplies - Technology Related	1100-615	3,295,587	4,043,567	804,392	72,094	72,094	3,700,000	3,627,906 5032%	
Total Regular Programs		3,295,587	4,458,871	1,458,868	5,842,696	5,842,696	4,677,840	(1,164,856) -20%	
Special Education Programs									
Salaries									
Teachers	1210-112	-	100,000	-	-	-	-	-	
Paraprofessionals	1210-115	-	-	690	-	-	-	-	
Employee Benefits									
Medicare Taxes	1210-225	-	1,450	9	-	-	-	-	
Contribution to LA Teachers' Retirement	1210-231	-	5,800	174	-	-	-	-	
Workers Compensation	1210-260	-	380	17	-	-	-	-	
Total Special Education Programs		-	107,630	890	-	-	-	-	
Other Instructional Programs									
Salaries									
Teachers	1470-112	-	150,000	-	-	-	-	-	
Benefits									
Medicare Taxes	1470-225	-	1,450	-	-	-	-	-	
Contribution to LA Teacher's Retirement	1470-231	-	5,800	-	-	-	-	-	
Workers Compensation	1470-260	-	380	-	-	-	-	-	
Total Other Instructional Programs		-	157,630	-	-	-	-	-	
Pupil Support Services									
Attendance and Social Work									
Salaries									
Social Workers	2113-113	-	-	-	-	-	485,908	485,908 100%	
Employee Benefits									
Group Insurance	2110-210	-	-	-	-	-	78,569	78,569 100%	
Medicare Taxes	2110-225	-	-	-	-	-	7,046	7,046 100%	
Contribution to LA Teachers Retirement	2110-231	-	-	-	-	-	122,449	122,449 100%	
Workers Compensation	2110-260	-	-	-	-	-	2,867	2,867 100%	
Total Attendance and Social Work		-	-	-	-	-	696,839	696,839 100%	
Guidance Services									
Counseling Services	2122-113	-	-	1,020	-	-	-	-	
Employee Benefits									
Medicare Taxes	2120-225	-	-	13	-	-	-	-	
Contributions to LA Teacher's Retirement	2120-231	-	-	257	-	-	-	-	
Workers Compensation	2120-260	-	-	6	-	-	-	-	
Total Guidance Services		-	-	1,296	-	-	-	-	
Health Services									
Salaries - Nurses (Mental Health)	2134-113	-	100,000	-	-	-	-	-	
Salaries - Nurses	2134-118	-	100,000	7,466	-	-	-	-	
Employee Benefits									
Group Insurance	2130-210	-	-	492	-	-	-	-	
Medicare Taxes	2130-225	-	2,900	108	-	-	-	-	
Contribution to LA Teachers' Retirement	2130-231	-	31,600	1,881	-	-	-	-	
Workers Compensation	2130-260	-	760	44	-	-	-	-	
Total Health Services		-	235,260	9,991	-	-	-	-	
Total Pupil Support Services		-	235,260	11,287	-	-	696,839	696,839 100%	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
ACHIEVE! ESSER II FORMULA (FUND 142)
BUDGET 2022-2023**

			2021-2022					Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%	
Student Transportation Services									
Salaries - Bus Drivers	2720-116	\$ -	\$ -	\$ 11,916	\$ -	\$ -	\$ -	-	
Employee Benefits									
Group Insurance	2720-210	-	-	-	-	-	-	-	
FICA	2720-220	-	-	7	-	-	-	-	
Medicare Taxes	2720-225	-	-	158	-	-	-	-	
Contribution to LA Teachers Retirement	2720-231	-	-	286	-	-	-	-	
Contribution to LA School Employees' Retire.	2720-233	-	-	2,742	-	-	-	-	
Workers Compensation	2720-260	-	-	738	-	-	-	-	
Total Student Transportation		-	-	15,847	-	-	-	-	
TOTAL EXPENDITURES		<u>3,295,587</u>	<u>4,959,391</u>	<u>1,486,892</u>	<u>5,842,696</u>	<u>5,842,696</u>	<u>5,374,679</u>	(468,017) -8%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		652,780	982,342	(962,055)	1,157,304	1,157,304	888,591	(268,713) -23%	
<u>OTHER FINANCING SOURCES (USES)</u>									
Transfers of Indirect Costs	5200-933	<u>(652,780)</u>	<u>(982,342)</u>	<u>-</u>	<u>(1,157,304)</u>	<u>(1,157,304)</u>	<u>(888,591)</u>	268,713 -23%	
<u>NET CHANGE IN FUND BALANCE</u>									
Fund Balance, Beginning of Year		-	-	(962,055)	-	-	-	-	
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (962,055)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		

(Concluded)

The Department awards grants to State educational agencies for the purpose of providing local educational agencies with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID 19) has had and continues to have on elementary and secondary schools.

Federal grantor: United States Department of Education
CFDA number 84.425D

Authorization: PL Public Law 116-136 The Cares Act The Coronavirus Aid, Relief, and Economic Security Act (CARES ACT),
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD
ACHIEVE! ESSER III EB INTERVENTIONS (FUND 143)
BUDGET 2022-2023**

								Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Amount	%	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget				
REVENUES									
Other Restricted Grants Through State	0000-4590	\$ 2,798,580	\$ 5,337,715	\$ 793,710	\$ 3,200,000	\$ 3,200,000	\$ -	\$ (3,200,000) -100%	
EXPENDITURES									
Regular Education Programs									
Salaries									
Paraprofessionals	1100-115	-	-	-	135	135	-	(135) -100%	
Teachers	1110-112	-	-	-	540	540	-	(540) -100%	
Purchased Professional and Technical Services	1100-300	-	73,382	30,000	234,704	234,704	-	(234,704) -100%	
Other Purchased Services	1100-500	175,108	451,862	462,037	373,462	463,640	-	(463,640) -100%	
Materials and Supplies	1100-610	1,146,760	1,732,201	874,674	1,399,328	1,399,328	-	(1,399,328) -100%	
Employee Benefits									
Medicare Taxes	1100-225	-	-	-	2	10	-	(10) -100%	
Contribution to LA Teachers' Retirement	1100-231	-	-	-	34	170	-	(170) -100%	
workmens Compensation	1100-260	-	-	-	1	4	-	(4) -100%	
Total Regular Programs		1,321,868	2,257,445	1,366,711	2,008,206	2,098,531	-	(2,098,531) -100%	
Special Education Programs									
Salaries	1210-100	480	-	-	-	-	-	-	
Teachers	1210-112	-	-	2,400	-	-	-	-	
Paraprofessionals	1210-115	930	289,000	-	-	-	-	-	
Employee Benefits									
Medicare Taxes	1210-225	20	4,190	35	-	-	-	-	
Contribution to LA Teachers' Retirement	1210-231	364	74,562	604	-	-	-	-	
Workers Compensation	1210-260	8	1,098	14	-	-	-	-	
Total Special Education Programs		1,802	368,850	3,053	-	-	-	-	
Other Instructional Programs									
Summer School Programs									
Teachers	1470-112	583,982	1,394,000	4,944	404,970	404,970	-	(404,970) -100%	
Paraprofessionals	1470-115	32,903	17,000	329	36,000	36,000	-	(36,000) -100%	
Benefits									
FICA	1470-220	112	-	1	-	-	-	-	
Medicare Taxes	1470-225	9,105	20,460	74	5,872	6,394	-	(6,394) -100%	
Contribution to LA Teacher's Retirement	1470-231	160,363	366,593	1,285	102,052	111,725	-	(111,725) -100%	
Louisiana School Employees Retirement	1470-233	367	-	36	-	-	-	-	
Workers Compensation	1470-260	3,856	5,361	-	2,389	2,602	-	(2,602) -100%	
Total Other Instructional Programs		806,068	1,803,414	6,669	551,283	561,691	-	(561,691) -100%	
Pupil Support Services									
Guidance Services									
Employee Benefits									
Medicare Taxes	2120-225	346	-	-	-	-	-	-	
Contribution to LA Teachers Retirement	2120-231	5,826	-	-	-	-	-	-	
Workers Compensation	2120-260	134	-	-	-	-	-	-	
Total Guidance Services		6,306	-	-	-	-	-	-	
Counseling Services									
Salaries - Therapists	2122-113	22,785	-	-	-	-	-	-	
Salaries - Degreed Professionals	2134-118	2,800	-	-	-	-	-	-	
Employee Benefits									
Medicare Taxes	2130-225	41	-	-	-	-	-	-	
Contribution to LA Teachers Retirement	2130-231	722	-	-	-	-	-	-	
Workers Compensation	2130-260	15	-	-	-	-	-	-	
Total Counseling Services		26,363	-	-	-	-	-	-	
Other Pupil Support Services									
Salaries	2190-100	-	-	4,073	-	-	-	-	
Employee Benefits									
Medicare Taxes	2190-225	-	-	57	-	-	-	-	
Louisiana Teachers Retirement	2190-231	-	-	1,026	-	-	-	-	
Workmens Comp	2190-260	-	-	24	-	-	-	-	
Total Other Pupil Support		-	-	5,180	-	-	-	-	
Total Pupil Support Services		32,669	-	5,180	-	-	-	-	
Instructional Staff Services									
Stipend Pay	2231-150	15,955	-	7,355	7,355	7,355	-	(7,355) -100%	
Employee Benefits									
FICA	2231-220	-	-	6	6	6	-	(6) -100%	
Medicare	2231-225	218	-	107	107	107	-	(107) -100%	
Louisiana Teachers Retirement	2231-231	4,118	-	1,853	1,853	1,853	-	(1,853) -100%	
Workmans Compensation	2231-260	89	-	43	43	43	-	(43) -100%	
Total Instructional Staff Services		20,380	-	9,364	9,364	9,364	-	(9,364) -100%	
School Administration									
Salaries-Clerical/Secretarial	2400-114	5,531	-	60	-	-	-	-	
Salaries-Temporary Employees	2400-120	3,636	-	-	-	-	-	-	
FICA	2400-220	142	-	-	-	-	-	-	
Medicare Taxes	2400-225	133	-	1	-	-	-	-	
Contribution to LA Teachers Retirement	2400-231	1,695	-	15	-	-	-	-	
Workers Compensation	2400-260	51	-	0	-	-	-	-	
Total School Administration		11,188	-	76	-	-	-	-	

(Continued)

**ASCENSION PARISH SCHOOL BOARD
ACHIEVE! ESSER III EB INTERVENTIONS (FUND 143)
BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%
Student Transportation Services								
Salaries - Bus Drivers	2720-116	\$ 103,978	\$ 20,000	\$ 384	\$ 1,000	\$ 1,000	\$ -	\$ (1,000) -100%
Employee Benefits								
Group Insurance	2720-210	-	-	-	-	-	-	-
FICA	2720-220	163	-	-	-	-	-	-
Medicare Taxes	2720-225	1,508	290	6	15	15	-	(15) -100%
Contribution to LA Teachers Retirement	2720-231	2,258	5,160	40	287	287	-	(287) -100%
Contribution to LA School Employees' Retire.	2720-233	-	-	-	-	-	-	-
Louisiana School Employees Retirement	2720-233	26,828	-	64	-	-	-	-
Workers Compensation	2720-260	7,183	76	18	6	59	-	(59) -100%
Total Student Transportation		141,918	25,526	512	1,308	1,361	-	(1,361) -
TOTAL EXPENDITURES		2,335,893	4,455,235	1,391,565	2,570,161	2,670,947	-	(2,670,947) -100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		462,687	882,480	(597,855)	629,839	529,053	-	(529,053) -100%
OTHER FINANCING SOURCES (USES)								
Transfers of Indirect Costs	5200-933	(462,687)	(882,480)	583,235	(629,839)	(529,053)	-	529,053 -100%
NET CHANGE IN FUND BALANCE		-	-	(14,620)	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (14,620)	\$ -	\$ -	\$ -	-

(Concluded)

The Department awards grants to State educational agencies for the purpose of providing local educational agencies with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID 19) has had and continues to have on elementary and secondary schools.

Federal grantor: United States Department of Education
CFDA number 84.425U
Authorization: PL Public Law 117-2 N/A American Rescue Plan Act of 2021 Education Stabilization Fund
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD
ACHIEVE! ESSERF III FORMULA (ARPA) (FUND 163)
BUDGET 2022-2023**

							Change 2022 to 2023 Budget	
2021-2022								
Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%
REVENUES								
Restricted Federal Grants-in-Aid	0000-4541	\$ -	\$ -	\$ -	\$ 12,636,396	\$ 12,636,396	\$ 11,000,000	\$ (1,636,396) -13%
EXPENDITURES								
Regular Education Programs								
Salaries								
Teachers	1110-112	-	-	-	391,500	391,500	255,000	(136,500) -35%
Paraprofessionals	1100-115	-	-	-	100,800	100,800		(100,800) -100%
Purchased Professional and Technical Services	1100-300	-	-	213,500	15,000	15,000	15,000	- 0%
Other Purchased Services	1100-500	-	-	-	1,097,911	1,097,911	297,911	(800,000) -73%
Travel Expense Reimbursement	1100-582	-	-	-	50,000	50,000	50,000	- 0%
Materials and Supplies	1100-610	-	-	-	2,443,226	2,443,226	3,132,557	689,331 28%
Technology Related Supplies	1100-615	-	-	-	3,640,000	3,640,000	1,615,883	(2,024,117) -56%
Employee Benefits								
Medicare Taxes	1100-225	-	-	-	7,138	7,138	3,698	(3,440) -48%
Contribution to LA Teachers Retirement	1100-231	-	-	-	124,060	124,060	64,260	(59,800) -48%
Workers Compensation	1100-260	-	-	-	2,905	2,905	1,505	(1,400) -48%
Total Regular Programs		-	-	213,500	7,872,540	7,872,540	5,435,814	(2,436,726) -31%
Special Education Programs								
Salaries								
Teachers	1210-100	480	-	-	-	-	-	-
Paraprofessionals	1210-115	930	-	-	-	-	-	-
Employee Benefits								
Medicare Taxes	1210-225	20	-	35	5,684	5,684	-	(5,684) -100%
Contribution to LA Teachers' Retirement	1210-231	364	-	604	74,508	74,508	-	(74,508) -100%
Workers Compensation	1210-260	8	-	14	2,313	2,313	-	(2,313) -100%
Total Special Education Programs		1,802	-	3,053	474,505	474,505	-	(82,505) -100%
Other Instructional Programs								
Salaries								
Teachers	1470-100	15,380	-	-	-	-	-	-
Paraprofessionals	1470-115	32,903	-	329	42,000	42,000	100,000	58,000 138%
Materials and Supplies	1470-610	-	-	-	21,925	21,925	-	(21,925) -100%
Employee Benefits								
FICA	1470-220	112	-	1	-	-	-	-
Medicare Taxes	1470-225	9,105	-	74	18,482	18,482	7,250	(11,232) -61%
Contribution to LA Teacher's Retirement	1470-231	160,363	-	1,285	321,211	321,211	126,000	(195,211) -61%
Louisana School Employees Retirement	1470-233	367	-	36	-	-	-	-
Workers Compensation	1470-260	3,856	-	-	7,520	7,520	2,950	(4,570) -61%
Total Other Instructional Programs		806,068	-	6,669	1,643,783	1,643,783	636,200	(1,007,583) -61%
Pupil Support Services								
Guidance Services								
Employee Benefits								
Medicare Taxes	2120-225	346	-	-	-	-	-	-
Contribution to LA Teachers Retirement	2120-231	5,826	-	-	-	-	-	-
Workers Compensation	2120-260	134	-	-	-	-	-	-
Counseling Services								
Salaries - Therapists	2122-113	22,785	-	-	28,200	28,200	-	(28,200) -100%
Health Services								
Salaries - Degreed Professionals	2134-118	2,800	-	-	5,000	5,000	-	(5,000) -100%
Employee Benefits								
Medicare Taxes	2130-225	41	-	-	73	73	-	(73) -100%
Contribution to LA Teachers Retirement	2130-231	722	-	-	1,260	1,260	-	(1,260) -100%
Workers Compensation	2130-260	15	-	-	30	30	-	(30) -100%
Total Guidance Services		32,669	-	-	34,563	34,563	-	(34,563) -100%
Other Pupil Support Services								
Salaries	2190-100	-	-	4,073	-	-	-	-
Employee Benefits								
Medicare Taxes	2190-225	-	-	57	-	-	-	-
Louisiana Teachers Retirement	2190-231	-	-	1,026	-	-	-	-
Workmens Comp	2190-260	-	-	24	-	-	-	-
Total Other Pupil Support		-	-	5,180	-	-	-	-
Total Pupil Support Services		32,669	-	5,180	34,563	34,563	-	(34,563) -100%

(Continued)

Instructional Staff Services										
Stipend Pay- Regular Education	2231-150	\$ 15,955	\$ -	\$ 7,355	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchased and Professional Services	2231-300	-	-	-	249,548	249,548	500,000	250,452	100%	
Employee Benefits										
FICA	2231-220	-	-	6	-	-	-	-	-	-
Medicare	2231-225	218	-	107	-	-	-	-	-	-
Louisiana Teachers Retirement	2231-231	4,118	-	1,853	-	-	-	-	-	-
Workmans Compensation	2231-260	89	-	43	-	-	-	-	-	-
Total Instructional Staff Services		20,380	-	9,364	249,548	249,548	500,000	250,452	100%	
School Administration										
Salaries-Clerical/Secretarial	2400-114	5,531	-	60	8,000	8,000	-	(8,000)	-100%	
Salaries-Temporary Employees	2400-120	3,636	-	-	-	-	-	-	-	
Employee Benefits										
FICA	2400-220	142	-	-	-	-	-	-	-	-
Medicare Taxes	2400-225	133	-	1	116	116	-	(116)	-100%	
Contribution to LA Teachers Retirement	2400-231	1,695	-	15	2,016	2,016	-	(2,016)	-100%	
Workers Compensation	2400-260	51	-	-	47	47	-	(47)	-100%	
Total School Administration		11,188	-	76	10,179	10,179	-	(10,179)	-100%	
Operation and Plant Maintenance										
Repair and Maintenance	2620-430	-	-	-	-	-	3,050,000	3,050,000	100%	
Supplies - Technology Related	2660-615	-	-	299,867	-	-	-	-	-	
Total Operation and Plant Maintenance		-	-	299,867	-	-	3,050,000	3,050,000	100%	
Student Transportation Services										
Salaries - Bus Drivers	2720-116	103,978	-	384	206,000	206,000	50,000	(156,000)	-76%	
Employee Benefits										
Group Insurance	2720-210	-	-	-	-	-	-	-	-	
FICA	2720-220	163	-	-	-	-	-	-	-	
Medicare Taxes	2720-225	1,508	-	6	2,987	2,987	725	(2,262)	-76%	
Contribution to LA Teachers Retirement	2720-231	2,258	-	40	51,912	51,912	12,600	(39,312)	-76%	
Contribution to LA School Employees' Retire.	2720-233	-	-	-	-	-	-	-	-	
Louisiana School Employees Retirement	2720-233	26,828	-	64	-	-	-	-	-	
Workers Compensation	2720-260	7,183	-	18	1,215	1,215	295	(920)	-76%	
Total Student Transportation		141,918	-	512	262,114	262,114	63,620	(198,494)	-76%	
TOTAL EXPENDITURES		1,014,025	-	538,221	10,547,232	10,547,232	9,685,634	(861,598)	-8%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(1,014,025)	-	(538,221)	2,089,164	2,089,164	1,314,366	(774,798)	-37%	
OTHER FINANCING SOURCES (USES)										
Transfers of Indirect Costs	5200-933	1,014,025	-	538,221	(2,089,164)	(2,089,164)	(1,314,366)	774,798	-37%	
NET CHANGE IN FUND BALANCE		-	-	-	-	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

(Concluded)

The Department awards grants to State educational agencies for the purpose of providing local educational agencies with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID 19) has had and continues to have on elementary and secondary schools.

Federal grantor: United States Department of Education
CFDA number 84.425U
Authorization: PL Public Law 117-2 N/A American Rescue Plan Act of 2021 Education Stabilization Fund
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD
ACHIEVE! ESSER II INCENTIVE (FUND 169)
BUDGET 2022-2023**

								Change 2022 to 2023 Budget	
2021-2022									
Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4541	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 303,318	\$ 203,318 203%	
EXPENDITURES									
Regular Education Programs									
Purchased Professional and Technical Services	1100-300	-	-	-	5,000	5,000	129,658	124,658 2493%	
Travel Expense Reimbursement	1100-582	-	-	-	28,000	28,000	28,000	- 0%	
Total Regular Programs		-	-	-	33,000	33,000	157,658	124,658 378%	
Special Programs - Pre-Kindergarten Programs									
Teachers	1530-112	-	-	-	10,000	10,000	44,766	34,766 348%	
Other Purchased Services	1530-500				21,000	21,000	16,200	(4,800) -23%	
Employee Benefits							-	- --	
Group Insurance	1530-210	-	-	-	3,277	3,277	-	(3,277) -100%	
Medicare Taxes	1530-225	-	-	-	145	145	-	(145) -100%	
Contribution to LA Teachers' Retirement	1530-231	-	-	-	2,520	2,520	11,102	8,582 341%	
Workers Compensation	1530-260	-	-	-	59	59	-	(59) -100%	
Total Special Programs		-	-	-	37,001	37,001	72,068	35,067 95%	
Pupil Support Services									
Salaries-Social Workers	2113-113	-	-	-	21,000	21,000	59,460	38,460 183%	
Employee Benefits									
Group Insurance	2113-210	-	-	-	3,278	3,278	-	(3,278) -100%	
Medicare Taxes	2113-225	-	-	-	305	305	-	(305) -100%	
Contribution to LA Teacher's Retirement	2113-231	-	-	-	5,292	5,292	14,132	8,840 167%	
Workmens Compensation	2113-260	-	-	-	124	124	-	(124) -100%	
Total Pupil Support Services		-	-	-	29,999	29,999	73,592	43,593 145%	
TOTAL EXPENDITURES		-	-	-	100,000	100,000	303,318	203,318 203%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	-	
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	
NET CHANGE IN FUND BALANCE		-	-	-	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

The Department awards grants to State educational agencies for the purpose of providing local educational agencies with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID 19) has had and continues to have on elementary and secondary schools.

Federal grantor: United States Department of Education
CFDA number 84.425D

Authorization: PL Public Law 116-136 The Cares Act The Coronavirus Aid, Relief, and Economic Security Act (CARES ACT),
Public Law 116-136

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

**ASCENSION PARISH SCHOOL BOARD
ACHIEVE! ESSERF III INCENTIVE (ARPA) (FUND 170)
BUDGET 2022-2023**

								Change 2022 to 2023 Budget	
	Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%
REVENUES									
Restricted Federal Grants-in-Aid	0000-4541	\$ -	\$ -	\$ -	\$ 1,062,773	\$ 1,062,773	\$ 600,000	\$ (462,773)	-44%
EXPENDITURES									
Regular Programs									
Salaries									
Teachers	1110-112	-	-	-	100,000	100,000	180,000	80,000	80%
Other Purchased Services	1100-500	-	-	-	155,778	155,778	140,163	(15,615)	-10%
Materials and Supplies	1100-610	-	-	-	100,000	100,000	50,000	(50,000)	-50%
Employee Benefits									
Medicare Taxes	1110-225	-	-	-	1,450	1,450	2,610	1,160	80%
Contribution to Teacher's Retirement	1110-231	-	-	-	40,200	40,200	52,567	12,367	31%
Worker's Compensation	1110-260	-	-	-	5,900	5,900	1,062	(4,838)	-82%
Total Regular Programs		-	-	-	403,328	403,328	426,402	23,074	6%
Instructional Staff Services									
Instructional Staff Training Services									
Staff Training-Reg Ed- Purchased Prof/Tech Serv	2231-300	-	-	-	374,000	374,000	-	(374,000)	-100%
Staff Training Special Ed- Other Purchased Services	2232-500	-	-	-	32,000	32,000	32,000	-	0%
Staff Training-ESSA- Other Purchased Services	2234-500	-	-	-	16,000	16,000	16,000	-	0%
Total Instructional Staff Services		-	-	-	422,000	422,000	48,000	(374,000)	-89%
Regular Transportation Services									
Salaries - Service Workers	2720-116	-	-	-	75,000	75,000	52,000	(23,000)	-31%
Medicare Contributions	2720-225	-	-	-	1,088	1,088	754	(334)	-31%
Louisiana School Employees Retirement	2720-233	-	-	-	36,525	36,525	17,326	(19,199)	-53%
Workmen's Compensation	2720-260	-	-	-	7,725	7,725	3,068	(4,657)	-60%
Total Regular Transprtation Services		-	-	-	120,338	120,338	73,148	(47,190)	-39%
Food Service Operation									
Salaries									
Service Workers	3100-116	-	-	-	25,000	25,000	18,000	(7,000)	-28%
Food Supplies	3100-610	-	-	-	84,995	84,995	29,547	(55,448)	-65%
Employee Benefits									
Medicare Taxes	3100-225	-	-	-	363	363	261	(102)	-28%
Contribution to Teacher's Retirement	3100-231	-	-	-	6,601	6,601	4,536	(2,065)	-31%
Worker's Compensation	3100-260	-	-	-	148	148	106	(42)	-28%
Total Food Service Operation		-	-	-	117,107	117,107	52,450	(64,657)	-55%
TOTAL EXPENDITURES		-	-	-	1,062,773	1,062,773	600,000	(462,773)	-44%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE		-	-	-	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-

The Department awards grants to State educational agencies for the purpose of providing local educational agencies with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID 19) has had and continues to have on elementary and secondary schools.

Federal grantor: United States Department of Education
CFDA number 84.425U
Authorization: PL Public Law 117-2 N/A American Rescue Plan Act of 2021 Education Stabilization Fund
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD
CAPITAL AREA HUMAN SERVICES DISTRICT - GAMBLING (FUND 78)
BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4590	\$ 8,997	\$ 9,000	\$ 2,988	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0%
EXPENDITURES									
Pupil Support Services									
Purchased Professional Services	2190-300	-	4,500	-	-	-	-	-	-
Materials and Supplies	2190-610	8,997	4,500	2,713	9,000	9,000	9,000	-	0%
Total Pupil Support Services		8,997	9,000	2,713	9,000	9,000	9,000	-	0%
TOTAL EXPENDITURES		8,997	9,000	2,713	9,000	9,000	9,000	-	0%
NET CHANGE IN FUND BALANCE		-	-	275	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ 275	\$ -	\$ -	\$ -		

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

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

**ASCENSION PARISH SCHOOL BOARD
CHILD NUTRITION (FUND 28)
BUDGET 2022-2023**

								Change 2022 to 2023 Budget	
	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%
REVENUES									
Income from Meals	0000-1610	235,807	2,200,000	74,195	110,000	110,000	150,000	40,000	36%
Income from Extra Meals	0000-1620	171,931	300,000	139,691	195,000	195,000	225,000	30,000	15%
Contributions and Donations	0000-1920	-	-	1	-	-	-	-	--
Minimum Foundation Program	0000-3115	143,648	120,000	80,000	120,000	120,000	120,000	-	0%
Other Restricted Grants through State	0000-4590	-	-	5,814	-	-	-	-	--
Restricted Federal Grants-in-Aid	0000-4515	14,961,873	10,000,000	13,550,723	17,245,352	17,245,352	13,925,156	(3,320,196)	-19%
Value of USDA Commodities	0000-4920	841,147	872,881	713,353	872,881	872,881	971,658	98,777	11%
TOTAL REVENUES		16,354,406	13,492,881	14,563,777	18,543,233	18,543,233	15,391,814	(3,151,419)	-17%
EXPENDITURES									
Food Service Operations									
Salaries									
Salaries	3100-100	16,038	-	16,817	-	-	-	-	--
Administrative	3100-111	872,422	880,000	640,753	925,000	925,000	950,000	25,000	3%
Substitutes	3100-124	31,977	26,500	17,062	54,000	54,000	87,500	33,500	62%
Clerical/Secretarial	3100-114	99,229	110,000	67,432	102,000	102,000	120,000	18,000	18%
Service Workers	3100-116	3,073,785	3,337,000	1,855,772	3,000,000	3,000,000	3,280,000	280,000	9%
Other Purchased Property Services	3100-400	-	15,000	-	-	-	15,000	15,000	100%
Repair and Maintenance	3100-430	111,947	105,000	37,557	77,000	77,000	155,000	78,000	101%
Custodial Services	3100-423	1,627	-	-	-	-	-	-	--
Rental of Equipment and Vehicles	3100-442	18,662	10,000	13,451	22,000	22,000	15,000	(7,000)	-32%
Travel Expense Reimbursement	3100-582	6,771	15,000	4,341	8,000	8,000	15,000	7,000	88%
Technology Related Supplies	3100-615	-	10,000	-	-	-	10,000	10,000	100%
Materials and Supplies	3100-610	359,116	506,000	374,380	526,000	526,000	631,000	105,000	20%
Other Supplies	3100-600	71,175	70,000	72,440	65,000	65,000	70,000	5,000	8%
Energy (Gas, Electricity, Etc.)	3100-620	127,802	178,500	111,994	165,500	165,500	185,000	19,500	12%
Other Purchased Professional/Tech Serv	3100-300	2,833,067	260,000	3,565,348	4,883,277	4,883,277	1,245,000	(3,638,277)	-75%
Other Professional Services	3100-339	-	7,000	207	207	207	5,000	4,793	2315%
Food									
Purchased	3100-631	3,192,006	3,605,000	2,890,199	4,060,000	4,060,000	4,020,000	(40,000)	-1%
Commodities	3100-632	961,241	973,881	705,495	1,007,100	1,007,100	1,108,658	101,558	10%
Telephone and Postage	3100-530	1,556	40,000	162	100	100	2,500	2,400	2400%
Printing and Binding	3100-550	3,053	5,000	-	-	-	2,500	2,500	100%
Other Purchased Services	3100-500	58,902	60,000	46,099	70,000	70,000	70,000	-	0%
Books and Periodicals	3100-640	-	100	-	-	-	100	100	100%
Equipment	3100-730	80,516	350,000	183,685	250,000	250,000	400,000	150,000	60%
Miscellaneous Expenditures	3100-800	144	1,000	308	500	500	1,000	500	100%
Employee Benefits									
Group Insurance	3100-210	1,342,472	1,452,900	750,023	1,100,000	1,100,000	1,452,900	352,900	32%
FICA	3100-220	9,657	11,000	5,338	8,000	8,000	11,000	3,000	38%
Medicare Taxes	3100-225	54,591	55,000	34,910	55,000	55,000	60,000	5,000	9%
Louisiana Teachers Retirement	3100-231	991,045	1,221,620	611,266	1,000,000	1,000,000	1,200,000	200,000	20%
Louisiana School Employees Retirement	3100-233	5,373	5,000	4,851	8,200	8,200	10,000	1,800	22%
Other Retirement	3100-239	14,902	17,000	4,438	6,500	6,500	10,000	3,500	54%
Unemployment Compensation	3100-250	-	-	-	-	-	-	-	--
Workers Compensation	3100-260	3,189	24,500	(3,455)	20,000	20,000	7,500	(12,500)	-63%
Sick Leave Severence Pay	3100-281	29,589	15,000	5,167	-	-	10,000	10,000	100%
Total Food Service Operations		14,371,854	13,367,001	12,016,040	17,413,384	17,413,384	15,149,658	(2,263,726)	-13%
TOTAL EXPENDITURES		14,371,854	13,367,001	12,016,040	17,413,384	17,413,384	15,149,658	(2,263,726)	-13%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		1,982,552	125,880	2,547,737	1,129,849	1,129,849	242,156	(887,693)	-79%
OTHER FINANCING SOURCES (USES)									
Transfers In	5220-000	-	-	212,000	212,000	212,000	-	(212,000)	-100%
NET CHANGE IN FUND BALANCE									
		1,982,552	125,880	2,759,737	1,341,849	1,341,849	242,156		-82%
Fund Balance, Beginning of Year		1,642,420	3,624,972	3,624,972	3,624,972	3,624,972	4,966,821		
FUND BALANCE, END OF YEAR		\$ 3,624,972	\$ 3,750,852	\$ 6,384,709	\$ 4,966,821	\$ 4,966,821	\$ 5,208,977		

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

Federal grantor: United States Department of Agriculture
CFDA numbers 10.550, 10.553 and 10.555
Authorization for CFDA 10.553: Child Nutrition Act of 1966, as amended, 42 U.S.C. 1773, 1779, 1793,
Public Law 104-193, 100-435, 99-661, 97-35. American Recovery and Reinvestment Act of 2009,
Public Law 111-5
Authorization for CFDA 10.555: Richard B. Russell National School Lunch Act, as amended, 42 U.S.C. 1751, 1760, 1769
Louisiana Annual Financial Report (AFR) Fund Column 7, Other Special Funds

**ASCENSION PARISH SCHOOL BOARD
COMMUNITY SUPPLY BUILDING AND ACCESS EXPANSION ARPA (FUND 175)
SUMMARY BUDGET 2022-2023**

							Change 2022 to 2023 Budget				
Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Amount	%			
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget						
REVENUES											
Restricted Federal Grants-in-Aid	0000-4590	\$ -	\$ -	\$ -	\$ -	\$ -	100,000	\$ 100,000	-		
EXPENDITURES											
Special Programs - PreK Programs											
Purchased Professional/ Tech Services	1530-300	-	-	-	-	-	100,000	100,000	-		
Total Special Programs		-	-	-	-	-	100,000	100,000	-		
TOTAL EXPENDITURES		-	-	-	-	-	100,000	100,000	-		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>											
Transfers of Indirect Costs		-	-	-	-	-	-	-	-		
<u>NET CHANGE IN FUND BALANCE</u>									-	-	-
Fund Balance, Beginning of Year									-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-		

Louisiana serves fewer than seven percent of birth to two-year-olds in early care and education, and less than 33 percent of three-year-old children who are economically disadvantaged. Part of what drives the lack of access in the state is that many communities lack child care supply and capacity to develop child care supply. The purpose of this grant is to provide early childhood community networks with the funding to develop community-level strategies and solutions to increase the supply of, and access to, early childhood care and education.

Federal grantor: United States Department of Health and Human Services
CFDA number 93.575

Authorization: Coronavirus Response and Relief Supplemental Act (CRRSA) 2021 (P.L. 116-260) -
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
COMPREHENSIVE LITERACY STATE DEVELOPMENT/UIR B-5 (FUND 147)
BUDGET 2022-2023**

							Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%
REVENUES								
Restricted Federal Grants-in-Aid	0000-4541	\$ -	\$ 45,600	\$ 45,600	\$ 45,600	\$ -	\$ (45,600)	-100%
EXPENDITURES								
Special Programs - Pre-Kindergarten Programs								
Purchased Professional and Technical Services	1530-300	-	40,000	45,000	45,600	-	(45,600)	-100%
Other Supplies	1530-600	-	5,600	-	-	-	-	-
Total Special Programs - Pre-Kindergarten Programs		-	45,600	45,000	45,600	-	(45,600)	-100%
Total Special Programs		-	45,600	45,000	45,600	-	(45,600)	-100%
TOTAL EXPENDITURES		-	45,600	45,000	45,600	-	(45,600)	-100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	600	-	-	-	-
OTHER FINANCING SOURCES (USES)								
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE								
		-	-	600	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	-

CLSD Grant is to award competitive grants to local education agencies to advance literacy skills, including pre-literacy skills, reading, and writing, for all children from birth through grade 12, with a special emphasis on disadvantage children, including children living in poverty, English learners, and children with disabilities.

Federal grantor: United States Department of Education

CFDA number 84.371

Authorization: Elementary and Secondary Education Act of 1965 [As Amended Through P.L. 115-224, Enacted July 31, 2018]

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

**ASCENSION PARISH SCHOOL BOARD
COMPREHENSIVE LITERACY STATE DEVELOPMENT CIR/UIR K-5 (FUND 145)
BUDGET 2022-2023**

		2021-2022				Change 2022 to 2023 Budget		
Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%
REVENUES								
Restricted Federal Grants-in-Aid	0000-4541	\$ -	\$ 216,923	\$ -	\$ 216,924	\$ 216,924	\$ -	\$ (216,924) -100%
EXPENDITURES								
Special Programs								
Travel Expense Reimbursement	1510-582	-	-	7,524	109,797	109,797	-	(109,797) -100%
Total Special Programs		-	-	7,524	109,797	109,797	-	(109,797) -100%
Instructional Staff Services								
Improvement of Instructional Services								
Salaries - Staff Instructors-Regular Education	2231-112	-	138,300	25,210	60,503	60,503	-	(60,503) -100%
Employee Benefits								
Group Insurance	2231-210	-	25,589	5,261	13,194	13,194	-	(13,194) -100%
Medicare Taxes	2231-225	-	2,005	319	1,275	1,275	-	(1,275) -100%
Contribution to LA Teachers' Retirement	2231-231	-	35,682	6,353	17,154	17,154	-	(17,154) -100%
Workers Compensation	2231-260	-	525	149	592	592	-	(592) -100%
Total Instructional Staff Services		-	202,101	37,292	92,718	92,718	-	(92,718) -100%
TOTAL EXPENDITURES		-	202,101	44,816	202,515	202,515	-	(202,515) -100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	14,822	(44,816)	14,409	14,409	-	(14,409) -100%
OTHER FINANCING SOURCES (USES)								
Transfers of Indirect Costs	5200-933	-	(14,822)	-	(14,409)	(14,409)	-	14,409 -100%
NET CHANGE IN FUND BALANCE		-	-	(44,816)	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (44,816)	\$ -	\$ -	\$ -	-

CLSD Grant is to award competitive grants to local education agencies to advance literacy skills, including pre-literacy skills, reading, and writing, for all children from birth through grade 12, with a special emphasis on disadvantage children, including children living in poverty, English learners, and children with disabilities.

Federal grantor: United States Department of Education

CFDA number 84.371

Authorization: Elementary and Secondary Education Act of 1965 [As Amended Through P.L. 115-224, Enacted July 31, 2018]

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

**ASCENSION PARISH SCHOOL BOARD
COMPREHENSIVE LITERACY STATE DEVELOPMENT CIR/UIR 6-8 (FUND 146)
BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4541	\$ -	\$ 108,300	\$ -	\$ 168,300	\$ 168,300	\$ 150,000	\$ (18,300)	100%
EXPENDITURES									
Special Programs									
NCLB/ESSA Programs									
Travel Expense Reimbursement	1510-582	-	-	4,578	23,127	23,127	46,216	23,089	100%
Total Special Programs		-	-	4,578	23,127	23,127	46,216	23,089	100%
Instructional Staff Services									
Improvement of Instructional Services									
Salaries - Staff Instructors-Regular Education	2231-112	-	69,000	37,776	90,967	90,967	64,203	(26,764)	-29%
Employee Benefits									
Group Insurance	2231-210	-	12,835	6,121	16,829	16,829	12,128	(4,701)	-28%
Medicare Taxes	2231-225	-	1,000	538	1,319	1,319	931	(388)	-29%
Contribution to LA Teachers' Retirement	2231-231	-	17,803	9,943	24,288	24,288	16,179	(8,109)	-33%
Workers Compensation	2231-260	-	262	233	591	591	379	(212)	-36%
Total Staff Training - Other Special Programs		-	100,900	54,611	133,994	133,994	93,820	(40,174)	-30%
Total Instructional Staff Services		-	100,900	54,611	133,994	133,994	93,820	(40,174)	-30%
TOTAL EXPENDITURES		-	100,900	59,189	157,121	157,121	140,036	(17,085)	-11%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	7,400	(59,189)	11,179	11,179	9,964	(1,215)	-11%
<u>OTHER FINANCING SOURCES (USES)</u>									
Transfers of Indirect Costs	5200-933	-	(7,400)	-	(11,179)	(11,179)	(9,964)	1,215	-11%
<u>NET CHANGE IN FUND BALANCE</u>									
		-	-	(59,189)	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (59,189)	\$ -	\$ -	\$ -	-	-

CLSD Grant is to award competitive grants to local education agencies to advance literacy skills, including pre-literacy skills, reading, and writing, for all children from birth through grade 12, with a special emphasis on disadvantaged children, including children living in poverty, English learners, and children with disabilities.

Federal grantor: United States Department of Education
CFDA number 84.371

Authorization: Elementary and Secondary Education Act of 1965 [As Amended Through P.L. 115-224, Enacted July 31, 2018]
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD
COMMUNITY CHILD CARE RECOVERY- COVID 19 CCDF (FUND 139)
BUDGET 2022-2023**

							Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Amount	%
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget			
<u>REVENUES</u>								
Restricted Federal Grants-in-Aid	0000-4559	\$ 144,247	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES</u>								
<u>Special Programs</u>								
Other Purchased Services	1530-500	144,247	-	-	-	-	-	-
Total Special Programs		144,247	-	-	-	-	-	-
TOTAL EXPENDITURES		144,247	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES								
		-	-	-	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>								
Transfers of Indirect Costs		-	-	-	-	-	-	-
<u>NET CHANGE IN FUND BALANCE</u>								
		-	-	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

COVID 19 CCDF will provide communities with an opportunity to support the recovery of the child care sector and to ensure children continue to have access to high-quality early learning options across Louisiana.

Federal grantor: U.S. Department of Health and Human Services
CFDA number 93.575
Authorization: Coronavirus Aid, Relief, and Economic Security (CARES) Act, 2020 [P.L. 116-136]
Louisiana Annual Financial Report (AFR) Fund Column 7, Other Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD
COMMUNITY CHILDCARE RECOVERY COVID 19 - CRRSA (FUND 171)
BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%
REVENUES								
Restricted Federal Grants-in-Aid	0000-4590	\$ -	\$ -	\$ 149,420	\$ 150,000	\$ 150,000	\$ -	\$ (150,000) -100%
Special Programs								
Other Purchased Services	1530-500	-	-	145,349	145,929	145,929	-	(145,929) -100%
Materials and Supplies	1530-610	-	-	4,071	4,071	4,071	-	(4,071) -100%
Total Special Programs		-	-	149,420	150,000	150,000	-	(150,000) -100%
TOTAL EXPENDITURES		-	-	149,420	150,000	150,000	-	(150,000) -100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES)								
Transfers of Indirect Costs		-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE		-	-	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

The COVID 19 CRRSA grant will provide communities with an opportunity to support the recovery of the child care sector and to ensure children continue to have access to high-quality early learning options across Louisiana.

Federal grantor: U.S. Department of Health and Human Services
CFDA number 93.575
Authorization: Coronavirus Response and Relief Supplemental Act (CRRSA), 2021 [P.L. 116-260]
Louisiana Annual Financial Report (AFR) Fund Column 5, Other Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD
COVID 19 FEMA DR 4484 (FUND 106)
BUDGET 2022-2023**

		2021-2022					Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%
REVENUES								
Fema Disaster Relief	0000-4580	\$ -	3,000,000	\$ -	\$ -	\$ -	3,356,692	\$ 3,356,692 100%
EXPENDITURES								
Regular Education Programs								
Instructional Supplies								
Purchased Professional and Technical Serv	1100-300	137,831	150,744	-	-	-	-	-
Technology Related Supplies One to One	1100-615	21,748	570,000	20,550	20,550	-	(20,550)	-100%
Total Regular Education Programs		159,579	570,000	20,550	20,550	20,550	-	(20,550) -100%
Pupil Support								
Health Services								
Materials and Supplies	2130-610	12,778	19,742	-	-	-	-	-
Total Pupil Support		12,778	19,742	-	-	-	-	-
Business Services								
Materials and Supplies	2530-610	71,162	109,945	-	-	-	-	-
Materials and Supplies	2520-610	1,349,814	1,575,546	23,584	50,000	50,000	-	(50,000) -100%
Total Business Services		1,420,976	1,685,491	23,584	50,000	50,000	-	(50,000) -100%
Operation And Maintenance of Plant Services								
Operation and Maintenance of Building								
Purchased Professional and Technical Services	2620-300	590,950	567,917	-	-	-	-	-
Materials and Supplies	2620-610	179,055	54,469	75,812	110,000	110,000	-	(110,000) -100%
Custodial Services	2620-423	595,832	-	-	-	-	-	-
Total Operation and Maintenance of Plant Services		1,365,837	622,386	75,812	110,000	110,000	-	(110,000) -100%
Food Service Operations								
Supplies	3100-600	49,685	76,763	-	-	-	-	-
Materials and Supplies	3100-610	16,581	25,618	-	-	-	-	-
Total Food Service Operations		66,266	102,381	-	-	-	-	-
TOTAL EXPENDITURES		3,025,436	3,000,000	119,946	180,550	180,550	-	(180,550) -100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(3,025,436)	-	(119,946)	(180,550)	(180,550)	3,356,692	3,537,242 -19.591
OTHER FINANCING SOURCES (USES)								
Transfers in	5220-000	-	-	-	-	-	-	-
NET OTHER FINANCING SOURCES (USES)		-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE		(3,025,436)	-	(119,946)	(180,550)	(180,550)	3,356,692	3,537,242 -19.591
Fund Balance, Beginning of Year		(150,706)	(3,176,142)	(3,176,142)	(3,176,142)	(3,176,142)	(3,356,692)	
FUND BALANCE, END OF YEAR		\$ (3,176,142)	\$ (3,176,142)	\$ (3,296,088)	\$ (3,356,692)	\$ (3,356,692)	\$ -	

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
DIRECT STUDENT SERVICES (FUND 129)
BUDGET 2022-2023**

								Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4559	\$ 40,555	\$ 116,521	\$ 11,067	\$ 362,676	\$ 362,676	\$ 333,192	\$ (29,484) -8%	
EXPENDITURES									
Special Programs									
Teachers	1510-112	29,552	76,800	44,170	249,708	249,708	244,800	(4,908) -2%	
Employee Benefits									
Medicare Taxes	1510-225	415	1,000	625	3,675	3,675	3,550	(125) -3%	
Contribution to LA Teachers' Retirement	1510-231	7,550	19,928	11,131	83,591	83,591	62,644	(20,947) -25%	
Louisiana School Employees Teachers Retirement	1510-233	81		-	-	-	-	-	
Workers Compensation	1510-260	186	292	260	1,611	1,611	1,444	(167) -10%	
Other Purchased Services	1510-500	-	10,529	-	-	-	-	-	
Total Special Programs		37,784	108,549	56,186	338,585	338,585	312,438	(26,147) -8%	
TOTAL EXPENDITURES		37,784	108,549	56,186	338,585	338,585	312,438	(26,147) -8%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		2,771	7,972	(45,119)	24,091	24,091	20,754	(3,337) -14%	
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	(2,771)	(7,972)	-	(24,091)	(24,091)	(20,754)	3,337 -14%	
NET CHANGE IN FUND BALANCE		-	-	(45,119)	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (45,119)	\$ -	\$ -	\$ -	-	

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

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

**ASCENSION PARISH SCHOOL BOARD
EARLY CHILDHOOD COMMUNITY NETWORK PILOTS-CHILD CARE AND DEVELOPMENT BLOCK GRANT (FUND 80)
BUDGET 2022-2023**

								Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Amount	%	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget				
REVENUES									
Restricted Federal Grants-in-Aid	0000-4590	\$ 53,899	\$ 30,500	\$ 19,388	\$ 43,470	\$ 43,470	\$ 45,244	1,774 4%	
EXPENDITURES									
Special Programs									
Salaries	1530-100	1,436	6,500	-	-	-	-	-	
Purchased Professional Technical Services	1530-300	10,500	20,000	11,850	22,164	22,164	23,500	1,336 6%	
Travel Expense Reimbursement	1530-582	8,379	4,000	-	8,525	8,525	8,600	75 1%	
Other Purchased Services	1530-500	19,954	-	7,531	9,450	9,450	9,600	150 2%	
Supplies	1530-600	13,630	-	834	3,331	3,331	3,544	213 6%	
Miscellaneous Expenditures	1530-800	-	-	600	-	-	-	-	
Total Special Programs		53,899	30,500	20,815	43,470	43,470	45,244	1,774 4%	
TOTAL EXPENDITURES		53,899	30,500	20,815	43,470	43,470	45,244	1,774 4%	
NET CHANGE IN FUND BALANCE		-	-	(1,427)	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (1,427)	\$ -	\$ -	\$ -	-	

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
FLOOD 8/2016 FEMA DR-4277 (FUND 94)
BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022
			Original Budget	Actual	July -	Amended Budget		to 2023 Budget
				Feb.	Projected Actual			
REVENUES								
FEMA - Disaster Relief	0000-4580	\$ 116,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES								
Regular Programs								
Other Supplies	1100-600	-	-	12,613	12,613	12,613	-	(12,613)
Total Regular Programs - Elementary/Secondary		-	-	12,613	12,613	12,613	-	(12,613)
School Administration								
Technology-related Supplies	2400-615	1,475	-	-	-	-	-	-
Total School Administration		1,475	-	-	-	-	-	-
Operation and Maintenance of Plant Services								
Rental/Leasing Land and Buildings	2620-441	627	-	-	-	-	-	-
Materials and Supplies	2620-610	7,900	-	-	-	-	-	-
Total Operation and Maintenance of Plant Services		8,527	-	-	-	-	-	-
Central Services								
Administrative Technical (Data Proc.) Services	2840-610	212	-	-	-	-	-	-
Total Central Services		212	-	-	-	-	-	-
Food Service Operations								
Technology-related Supplies	3100-615	14,918	-	-	-	-	-	-
Other Supplies	3100-600	6,921	-	-	-	-	-	-
Total Food Service Operations		21,839	-	-	-	-	-	-
Facility Acquisition and Construction Services								
Architect/Engineering Services	4300-334	52,941	-	17,227	17,227	17,227	-	(17,227)
Other Purchased Prof. and Tech. Services	4900-300	248,024	-	42,623	131,028	1,500,000	1,440,000	(60,000)
Building Improvements-Renovate/Remodel	4600-450	271,090	-	-	-	-	-	-
Building Acquisition and Construction	4500-450	73,977	-	-	-	-	-	-
Other Supplies	4900-600	529,929	-	299	299	299	-	(299)
Total Facility Acquisition and Construction Services		1,175,961	-	60,149	148,554	1,517,526	1,440,000	(77,526)
TOTAL EXPENDITURES		1,208,014	-	72,762	161,167	1,530,139	1,440,000	(90,139)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES								
		(1,091,913)	-	(72,762)	(161,167)	(1,530,139)	(1,440,000)	90,139
OTHER FINANCING SOURCES (USES)								
Transfers In	5220-000	-	-	-	-	-	-	-
Proceeds-Disposal of Property	5300-000	-	-	-	-	-	-	-
Total Other Financing Sources (USES)		-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE								
		(1,091,913)	-	(72,762)	(161,167)	(1,530,139)	(1,440,000)	90,139
Fund Balance at Beginning of Year, restated								
FUND BALANCE AT END OF YEAR		8,704,264	7,612,351	7,612,351	14,081,675	14,081,675	12,551,536	
		\$ 7,612,351	\$ 7,612,351	\$ 7,539,589	\$ 13,920,508	\$ 12,551,536	\$ 11,111,536	

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
FEMA HURRICANE IDA DR-4611 (FUND 109)
BUDGET 2022-2023**

			2021-2022					Change 2022 to 2023 Budget	
	Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%
REVENUES									
Fema Disaster Relief	0000-4580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,461,112	\$ 1,461,112	100%
EXPENDITURES									
Regular Education Programs									
Instructional Supplies									
Technology Related Supplies One to One	1100-615	-	-	6,979	6,979	6,979	-	(6,979)	-100%
Total Regular Education Programs		-	-	6,979	6,979	6,979	-	(6,979)	-100%
Operation And Maintenance of Plant Services									
Operation and Maintenance of Building									
Purchased Professional and Technical Services	2620-300	-	-	90,528	449,750	449,750	-	(449,750)	-100%
Repair and Maintenance	2620-430	-	-	(147,289)	904,383	904,383	-	(904,383)	-100%
Total Operation and Maintenance of Plant Services		-	-	(56,761)	1,354,133	1,354,133	-	(1,354,133)	-100%
Facility Acquisition and Construction Services									
Architect/Engineering Services	4300-334	-	-	89,074	91,363	100,000	-	(100,000)	-100%
Total Acquisition and Construction Services		-	-	89,074	91,363	100,000	-	(100,000)	-100%
TOTAL EXPENDITURES									
		-	-	39,292	1,452,475	1,461,112	-	(1,461,112)	-100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		-	-	(39,292)	(1,452,475)	(1,461,112)	1,461,112	2,922,224	-200%
OTHER FINANCING SOURCES (USES)									
Transfers in	5220-000	-	-	-	-	-	-	-	-
NET OTHER FINANCING SOURCES (USES)		-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE									
		-	-	(39,292)	(1,452,475)	(1,461,112)	1,461,112	2,922,224	-200%
Fund Balance, Beginning of Year		-	-	-	-	-	(1,461,112)		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (39,292)	\$ (1,452,475)	\$ (1,461,112)	\$ -		

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

Federal grantor: United States Department of Homeland and Security
CFDA number 97.036

Authorization: Robert T. Stafford Disaster Relief and Emergency Assistance Act, Public Law 93-288, 42 U.S.C 5121-5206.
Louisiana Annual Financial Report (AFR) Fund Column 7, Other Special Funds

**ASCENSION PARISH SCHOOL BOARD
FRESH FRUIT AND VEGETABLES PROGRAM (FUND 48)
BUDGET 2022-2023**

								Change 2022 to 2023 Budget	
Function Object	2021-2022					2022-2023 Budget	Amount	%	
	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget				
REVENUES									
Restricted Federal Grants-in-Aid	0000-4590	\$ 80,970	\$ -	\$ 23,577	\$ 47,300	\$ 47,300	\$ 50,469	\$ 3,169	7%
EXPENDITURES									
Food Service Operation									
Purchased Food	3100-631	80,970	-	28,276	47,300	47,300	50,469	3,169	7%
Total Food Service Operation		80,970	-	28,276	47,300	47,300	50,469	3,169	7%
TOTAL EXPENDITURES		80,970	-	28,276	47,300	47,300	50,469	3,169	7%
NET CHANGE IN FUND BALANCE		-	-	(4,699)	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (4,699)	\$ -	\$ -	\$ -	-	-

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

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

**ASCENSION PARISH SCHOOL BOARD
GET READY COHORT (FUND 133)
SUMMARY BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget			
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid	0000-4531	\$ 11,895	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	
<u>EXPENDITURES</u>										
<u>Special Programs</u>										
Purchased Professional/ Tech Services	1530-300	9	-	-	-	-	-	-	-	
Other Supplies	1530-600	11,886	-	-	-	-	-	-	-	
Supplies	1530-610	-	-	-	-	-	-	-	-	
Textbooks	1530-642	-	-	-	-	-	-	-	-	
Other Purchased Objects	1530-800	-	-	-	-	-	-	-	-	
Total Special Programs		11,895	-	-	-	-	-	-	-	
TOTAL EXPENDITURES		11,895	-	-	-	-	-	-	-	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	-	-	
<u>OTHER FINANCING SOURCES (USES)</u>										
Transfers of Indirect Costs		-	-	-	-	-	-	-	-	
<u>NET CHANGE IN FUND BALANCE</u>										
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	

Get Ready Cohort launch will be comprised of lead agencies interested in becoming a Ready Start Network.
This network will strengthen early childhood care and education system for families and children.

Federal grantor: United States Department of Education
CFDA number 93.434 Every Student Succeeds Act/Preschool
Authorization: PRWORA OF 1996, PL 104-193
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
HEAD START (FUND 6)
BUDGET 2022-2023**

			2021-2022					Change 2022 to 2023 Budget	
	Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%
REVENUES									
Contributions and Donations	0000-1920	\$ 12,111	\$ 30,000	\$ 30,503	\$ 33,000	\$ 33,000	\$ 33,000	\$ -	0%
Restricted Federal Grants-in-Aid	0000-4340	1,755,328	1,776,433	821,795	1,776,433	1,776,433	1,829,419	52,986	3%
EXPENDITURES									
Preschool Programs									
Salaries									
Teachers	1530-112	557,069	525,726	393,785	525,726	525,726	454,180	(71,546)	-14%
Para-professionals (Aides)	1530-115	261,828	272,255	171,676	272,255	272,255	395,663	123,408	45%
Purchased Professional and Technical Services	1530-300	9,277	32,215	1,642	32,215	32,215	10,000	(22,215)	-69%
Repairs and Maintenance Services	1530-400	-	500	-	500	500	500	-	0%
Travel Expense Reimbursement	1530-582	6,581	25,723	10,383	25,723	25,723	23,923	(1,800)	-7%
Materials and Supplies	1530-610	10,053	32,795	8,486	32,795	32,795	34,263	1,468	4%
Miscellaneous Expenditures	1530-800	697	500	671	500	500	500	-	0%
Headstart In-kind		413,988	438,832	289,315	438,832	438,832	444,108	5,276	1%
Employee Benefits									
Group Insurance	1530-210	168,053	165,976	109,524	165,976	165,976	176,222	10,246	6%
Medicare Taxes	1530-225	11,123	11,571	7,654	11,571	11,571	12,323	752	6%
Contribution to LA Teachers' Retirement	1530-231	207,753	201,091	143,448	201,091	201,091	210,761	9,670	5%
Workers Compensation	1530-260	4,550	4,469	3,353	4,469	4,469	5,014	545	12%
Total Special Programs		1,650,972	1,711,653	1,139,937	1,711,653	1,711,653	1,767,457	55,804	3%
Pupil Support Services									
Salaries - Nurses	2134-118	27,837	27,837	16,705	27,837	27,837	28,805	968	3%
Salaries - Therapist/ Specialists/ Counselors	2130-113	43,645	52,539	31,581	52,539	52,539	54,791	2,252	4%
Employee Benefits									
Group Insurance	2130-210	12,466	15,271	8,733	15,271	15,271	15,883	612	4%
Medicare Taxes	2130-225	966	1,165	643	1,165	1,165	1,212	47	4%
Contribution to LA Teachers' Retirement	2130-231	11,260	13,240	7,958	13,240	13,240	13,588	348	3%
Other Retirement Contributions	2130-239	11,163	7,015	6,599	7,015	7,015	7,144	129	2%
Workers Compensation	2130-260	400	450	285	450	450	493	43	10%
Total Pupil Support Services		107,737	117,517	72,504	117,517	117,517	121,916	4,399	4%
Instructional Staff Services									
Special Programs - Salaries									
Directors, Supervisors, Coordinators	2214-111	115,287	111,038	67,802	111,038	111,038	115,101	4,063	4%
Clerical/Secretarial	2214-114			-			-	-	
Other Salaries	2214-100	70,110	70,966	41,396	70,966	70,966	74,201	3,235	5%
Employee Benefits									
Group Insurance	2214-210	27,379	34,581	15,878	34,581	34,581	35,967	1,386	4%
Medicare Taxes	2214-225	2,575	2,639	1,523	2,639	2,639	2,745	106	4%
Contribution to LA Teachers' Retirement	2214-231	47,832	45,865	27,518	45,865	45,865	46,947	1,082	2%
Workers Compensation	2214-260	1,038	1,019	642	1,019	1,019	1,117	98	10%
Regular Education									
Salaries									
Teachers	2231-112	22,183	29,648	17,761	29,648	29,648	30,448	800	3%
Employee Benefits									
Group Insurance	2231-210	4,216	5,633	3,279	5,633	5,633	5,785	152	3%
Medicare Taxes	2231-225	296	430	238	430	430	442	12	3%
Workers Compensation	2231-260	124	166	105	166	166	180	14	8%
Total Instructional Staff Services		291,040	301,985	176,142	301,985	301,985	312,933	10,948	4%
Operation and Maintenance of Plant Services									
Telephone and Postage	2620-530	1,942	2,300	983	2,300	2,300	2,300	-	0%
Total Operation and Maintenance of Plant		1,942	2,300	983	2,300	2,300	2,300	-	0%
(Continued)									

(Continued)

**ASCENSION PARISH SCHOOL BOARD
HEAD START (FUND 6)
BUDGET 2022-2023**

		2021-2022						Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%	
Student Transportation									
Salaries									
Bus Drivers	2720-116	\$ 48,748	\$ 30,000	\$ 36,127	\$ 30,000	\$ 30,000	\$ -	0%	
Substitute Drivers	2720-124	30,201	6,650	1,921	6,650	6,650	-	0%	
Fuel	2720-626	10,324	24,185	6,182	24,185	11,700	(12,485)	-52%	
Employee Benefits									
Group Insurance	2720-210	742	6,964	316	6,964	6,964	-	0%	
FICA	2720-220	493	-	700	-	-	-	-	
Medicare Taxes	2720-225	1,140	531	540	531	531	-	0%	
Contribution to LA Teachers' Retirement	2720-231	1,930	-	1,052	-	-	-	-	
Contribution to LA School Employees' Retire.	2720-233	18,231	10,519	6,461	10,519	10,115	(404)	-4%	
Workers Compensation	2720-260	5,816	2,961	2,687	2,961	2,961	-	0%	
Total Student Transportation		117,625	81,810	55,986	81,810	68,921	(12,889)	-16%	
TOTAL EXPENDITURES		2,169,316	2,215,265	1,445,552	2,215,265	2,273,527	58,262	3%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(401,877)	(408,832)	(593,254)	(405,832)	(405,832)	(411,108)	(5,276) 1%	
OTHER FINANCING SOURCES (USES)									
Transfers In	5220-000	401,877	408,832	258,812	405,832	405,832	411,108	5,276 1%	
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	
Total Other Financing Sources (Uses)		401,877	408,832	258,812	405,832	405,832	411,108	5,276 1%	
NET CHANGE IN FUND BALANCE		-	-	(334,442)	-	-	-		
Fund Balance, Beginning of Year		-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (334,442)	\$ -	\$ -	\$ -		

(Concluded)

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
HEAD START CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENT APPROPRIATIONS ACT (CRRSA) Fund 156
BUDGET 2022-2023

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget Amount	%	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget				
<u>REVENUES</u>									
Restricted Federal Grants-in-Aid	0000-4340	\$ -	\$ 75,543	\$ 3,215	\$ 12,000	\$ 12,000	\$ 63,543	\$ 51,543	430%
<u>EXPENDITURES</u>									
Preschool Programs									
Materials and Supplies	1530-610	-	75,543	4,009	12,000	12,000	63,543	51,543	430%
Total Special Programs		-	75,543	4,009	12,000	12,000	63,543	51,543	430%
TOTAL EXPENDITURES		-	75,543	4,009	12,000	12,000	63,543	51,543	430%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	(794)	-	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)		-	-	-	-	-	-	-	-
<u>NET CHANGE IN FUND BALANCE</u>									
		-	-	(794)	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (794)	\$ -	\$ -	\$ -	\$ -	-

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
HEAD START SUPPLEMENT COVID 19 (FUND 136)
BUDGET 2022-2023**

			2021-2022					Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%	
<u>REVENUES</u>									
Restricted Federal Grants-in-Aid	0000-4559	\$ 17,521	\$ -	\$ -	\$ -	\$ 203,060	\$ 203,060	100%	
<u>EXPENDITURES</u>									
<u>Special Programs</u>									
Purchased Professional and Technical Services	1530-300	1,124	-	-	-	-	-	-	
Materials and Supplies	1530-610	<u>16,397</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>203,060</u>	<u>203,060</u>	100%	
Total Special Programs		17,521	-	-	-	203,060	203,060	100%	
TOTAL EXPENDITURES		<u>17,521</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>203,060</u>	<u>203,060</u>	100%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	-	
<u>OTHER FINANCING SOURCES (USES)</u>									
Transfers of Indirect Costs		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-	
<u>NET CHANGE IN FUND BALANCE</u>									
Fund Balance, Beginning of Year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-	
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	-	

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
HEAD START AMERICAN RESCUE PLAN COVID (FUND 166)
BUDGET 2022-2023**

			2021-2022					Change 2022 to 2023 Budget Amount
	Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	
<u>REVENUES</u>								
Restricted Federal Grants-in-Aid	0000-4340	-	266,868	123,526	160,000	160,000	106,868	(53,132)
<u>EXPENDITURES</u>								
<u>Preschool Programs</u>								
Salaries								
Para-professionals (Aides)	1530-115	-	22,758	11,653	20,000	20,000	2,758	(17,242)
Purchased Professional and Technical Services	1530-300	-	5,000	-	5,000	5,000	-	(5,000)
Other Purchased Services	1530-500	-	20,080	10,103	10,103	10,103	9,977	(126)
Materials and Supplies	1530-610	-	208,334	113,905	118,990	118,990	89,344	(29,646)
Employee Benefits								
Group Insurance	1530-210	-	4,504	251	502	502	4,002	3,500
Medicare Taxes	1530-225	-	330	169	288	288	42	(246)
Contribution to LA Teachers' Retirement	1530-231	-	5,735	2,937	5,000	5,000	735	(4,265)
Workers Compensation	1530-260	-	127	69	117	117	10	(107)
Total Special Programs		-	266,868	139,087	160,000	160,000	106,868	(53,132)
TOTAL EXPENDITURES		-	266,868	139,087	160,000	160,000	106,868	(53,132)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES								
		-	-	(15,561)	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>								
Transfers In	5220-000	-	-	-	-	-	-	-
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)		-	-	-	-	-	-	-
<u>NET CHANGE IN FUND BALANCE</u>								
		-	-	(15,561)	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (15,561)	\$ -	\$ -	-	-

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 AMERICAN RESCUE PLAN (ARP) (FUND 172)
BUDGET 2022-2023**

2021-2022							Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%
REVENUES								
Restricted Federal Grants-in-Aid	0000-4541	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 75,271	\$ 67,271 841%
EXPENDITURES								
Regular Education Programs								
Materials and Supplies	1100-610	-	-	564	8,000	8,000	30,656	22,656 283%
Other Purchased Services	1100-500	-	-	-	-	-	3,000	3,000 100%
Total Regular Programs		-	-	564	8,000	8,000	33,656	25,656 321%
Pupil Support Services								
Salaries-Social Workers	2113-113	-	-	-	-	-	27,415	27,415 100%
Employee Benefits		-	-	-	-	-	-	- 100%
Group Insurance	2110-210	-	-	-	-	-	6,841	6,841 100%
Medicare Taxes	2110-225	-	-	-	-	-	398	398 100%
Contribution to LA Teacher's Retirement	2110-231	-	-	-	-	-	6,799	6,799 100%
Workmens Compensation	2110-260	-	-	-	-	-	162	162 100%
Total Pupil Support Services		-	-	-	-	-	41,615	41,615 100%
TOTAL EXPENDITURES								
		-	-	564	8,000	8,000	75,271	67,271 841%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES								
		-	-	(564)	-	-	-	-
OTHER FINANCING SOURCES (USES)								
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE								
		-	-	(564)	-	-	-	-
Fund Balance, Beginning of Year								
		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR								
		\$ -	\$ -	\$ (564)	\$ -	\$ -	\$ -	\$ -

The purpose of the American Rescue Plan - Homeless grant is to ensure identification of homeless children and youth and providing wrap around services in light of the impact of COVID-19 pandemic and providing assistance needed to enable homeless children and youth to attend school and participate fully in school activities.

Federal grantor: United States Department of Education
CFDA number 84.425W

Authorization: PL APR. 2021, Public Law 117-2 American Rescue Plan Act of 2021
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Revenue

**ASCENSION PARISH SCHOOL BOARD
INFANT CLASS PRESCHOOL DEVELOPMENT (FUND 131)
BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget			
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%		
REVENUES										
Restricted Federal Grants-in-Aid	0000-4559	\$ 2,480	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	
EXPENDITURES										
Special Programs										
Purchased Professional/ Tech Services	1530-300	2,250	-	-	-	-	-	-	-	
Other Purchased Services	1530-500	-	-	-	-	-	-	-	-	
Travel Reimbursement	1530-582	-	-	-	-	-	-	-	-	
Materials and Supplies	1530-610	230	-	-	-	-	-	-	-	
Misc Expmditures	1530-800	-	-	-	-	-	-	-	-	
Total Special Programs		2,480	-	-	-	-	-	-	-	
TOTAL EXPENDITURES		<u>2,480</u>	-	-	-	-	-	-	-	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	-	-	
<u>OTHER FINANCING SOURCES (USES)</u>										
Transfers of Indirect Costs		-	-	-	-	-	-	-	-	
<u>NET CHANGE IN FUND BALANCE</u>		-	-	-	-	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			

Department of Education will offer lead agencies the opportunity to provide teachers and directors with high-quality, evidence based professional development specifically targeted towards infant-teacher interactions.

Federal grantor: Preschool Development Grant B-5
CFDA number 93.434
Authorization: PL 108-446 PT D Individuals with Disabilities Education Act
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
JOBS FOR AMERICA'S GRADUATES (FUND 56)
BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<u>REVENUES</u>									
Restricted Federal Grants-in-Aid	0000-4520	\$ 191,895	\$ 200,000	\$ -	\$ 231,137	\$ 231,137	\$ 289,800	\$ 58,663	25%
<u>EXPENDITURES</u>									
Career and Technical Education Programs									
Salaries - Teachers	1390-112	132,895	154,000	60,138	177,975	177,975	210,000	32,025	18%
Employee Benefits									
Group Insurance	1300-210	22,664	3,218	3,861	3,597	3,597	23,436	19,839	552%
Medicare Taxes	1300-225	1,812	2,900	440	3,351	3,351	3,045	(306)	-9%
Contribution to LA Teachers' Retirement	1300-231	33,790	39,122	13,480	44,850	44,850	52,080	7,230	16%
Workers Compensation	1300-260	734	760	189	1,364	1,364	1,239	(125)	-9%
Total Career and Technical Education Programs		191,895	200,000	78,108	231,137	231,137	289,800	58,663	25%
TOTAL EXPENDITURES		<u>191,895</u>	<u>200,000</u>	<u>78,108</u>	<u>231,137</u>	<u>231,137</u>	<u>289,800</u>	<u>58,663</u>	25%
<u>NET CHANGE IN FUND BALANCE</u>									
		-	-	(78,108)	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (78,108)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		

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
REAL-TIME ACCESS TO LITERACY (FUND 144)
BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<u>REVENUES</u>									
Restricted Federal Grants-in-Aid	0000-4559	\$ 5,226	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<u>EXPENDITURES</u>									
<u>Special Programs</u>									
Teachers	1530-112	5,080	-	-	-	-	-	-	-
Total Special Programs		5,080	-	-	-	-	-	-	-
TOTAL EXPENDITURES		5,080	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		146	-	-	-	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>									
Transfers of Indirect Costs		(146)	-	-	-	-	-	-	-
<u>NET CHANGE IN FUND BALANCE</u>									
		-	-	-	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-

REAL Provides early literacy support for students in pre-K through grade 3. The schools are allocated funding to provide students in pre-K through grade 3 with technology and tutoring services with remote learning through the REAL portal.

Federal grantor: U.S. Department of Education
CFDA number 84.425
Authorization: PL 116-136 The Cares Act The Coronavirus Aid Relief and Economic Security Act (CARES Act)
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
REDESIGN PLANNING 1003A (FUND 98)
SUMMARY BUDGET 2022-2023**

	Function Object	2020-2021 Actual	Original Budget	2021-2022		Projected Actual	Amended Budget	2022-2023 Budget	Change 2022 to 2023 Budget	
				Actual July - Feb.					Amount	%
REVENUES										
Restricted Federal Grants-in-Aid	0000-4550	\$ 55,245	\$ 62,600	\$ 2,089	\$ 62,600	\$ 62,600	\$ 125,200	\$ 62,600	100%	
EXPENDITURES										
Special Programs										
Materials and Supplies	1510-610	1,100	-	-	-	-	116,883	116,883	100%	
Travel Expense Reimbursement	1510-582	27,470	-	-	-	-	-	-	-	
Other Purchased Services	1510-500	9,900	-	-	20,500	20,500	-	(20,500)	-100%	
Materials and Supplies	1510-610	-	-	-	35,992	35,992	-	(35,992)	-100%	
Total Special Programs		38,470	-	-	56,492	56,492	116,883	60,391	107%	
Instructional Staff Services										
Purchased Professional and Tech Services	2231-300	-	8,000	1,950	1,950	1,950	-	(1,950)	-100%	
Other Purchased Services	2231-500	-	29,613	-	-	-	-	-	-	
Travel Expense Reimbursement	2231-582	13,000	-	-	-	-	-	-	-	
Materials and Supplies	2231-610	-	20,709	-	-	-	-	-	-	
Total Instructional Staff Services		13,000	58,322	1,950	1,950	1,950	-	(1,950)	-100%	
TOTAL EXPENDITURES		51,470	58,322	1,950	58,442	58,442	116,883	58,441	100%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		3,775	4,278	139	4,158	4,158	8,317	4,159	100%	
OTHER FINANCING SOURCES (USES)										
Transfers Out	5200-932	(3,775)	(4,278)	-	(4,158)	(4,158)	(8,317)	(4,159)	100%	
NET OTHER FINANCING SOURCES (USES)										
NET CHANGE IN FUND BALANCE		-	-	139	-	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ 139	\$ -	\$ -	\$ -	\$ -	\$ -	

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

Federal grantor: United States Department of Education

CFDA number 84.010A

Authorization:Elementary and Secondary Education Act of 1965 (ESEA), as amended, Title I, Part A, 20 U.S.C 6301 et seq.
Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds -

**ASCENSION PARISH SCHOOL BOARD
RESERVE OFFICER TRAINING CORPS FEDERAL PROGRAM (FUND 24)
SUMMARY BUDGET 2022-2023**

								Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Amount	%	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget				
REVENUES									
Restricted Federal Grants-in-Aid-ROTC	0000-4330	\$ 139,704	\$ 200,000	\$ 66,203	\$ 150,000	\$ 200,000	\$ 150,000	\$ (50,000) -25%	
EXPENDITURES									
Junior ROTC Program									
Salaries - Teachers	1450-112	139,704	200,000	108,228	150,000	200,000	150,000	(50,000) -25%	
Total Other Instructional Programs		139,704	200,000	108,228	150,000	200,000	150,000	(50,000) -25%	
TOTAL EXPENDITURES		139,704	200,000	108,228	150,000	200,000	150,000	(50,000) -25%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		-	-	(42,025)	-	-	-	-	
OTHER FINANCING SOURCES (USES)									
Transfers In		-	-	-	-	-	-	-	
Transfers Out	5200-932	-	-	-	-	-	-	-	
NET OTHER FINANCING SOURCES (USES)		-	-	-	-	-	-	-	
NET CHANGE IN FUND BALANCE									
		-	-	(42,025)	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (42,025)	\$ -	\$ -	\$ -		

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

Federal grantor: United States Department of Defense

No CFDA number

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

**ASCENSION PARISH SCHOOL BOARD
SCHOOL IMPROVEMENT - BELIEVE AND SUCCEED 1003g (FUND 89)
SUMMARY BUDGET 2022-2023**

Function Object	2021-2022						Change 2022 to 2023 Budget	
	2020-2021	Original	Actual	Projected	Amended	2022-2023 Budget	Amount	%
	Actual	Budget	July - Feb.	Actual	Budget			
REVENUES								
Restricted Federal Grants-in-Aid	0000-4559	\$ 43,315	\$ -	\$ -	\$ -	\$ -	\$ -	--
EXPENDITURES								
Special Programs								
Other Purchased Services	1510-500	1,500	-	-	-	-	-	--
Materials and Supplies	1510-610	38,855	-	-	-	-	-	--
Total Special Programs		40,355	-	-	-	-	-	--
TOTAL EXPENDITURES		40,355	-	-	-	-	-	--
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		2,960	-	-	-	-	-	--
Transfers of Indirect Costs	5200-933	(2,960)	-	-	-	-	-	--
NET CHANGE IN FUND BALANCE		-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	--
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	--

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

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

**ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - HIGH COST SERVICES (FUND 85)
SUMMARY BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<u>REVENUES</u>										
Restricted Federal Grants-in-Aid	0000-4531	\$ 84,834	\$ 375,000	\$ -	\$ 80,061	\$ 80,061	\$ -	\$ (80,061)	-100%	
<u>EXPENDITURES</u>										
Special Education Programs										
Salaries										
Para-professionals (Aides)	1210-115	-	171,500	-	62,921	62,921	-	(62,921)	-100%	
Employee Benefits										
Group Insurance	1210-210	-	24,564	-	-	-	-	-	-	
FICA	1210-220	-	900	-	912	912	-	(912)	-100%	
Medicare Taxes	1210-225	-	2,486	-	-	-	-	-	-	
Contribution to LA Teachers' Retirement	1210-231	-	44,590	-	15,856	15,856	-	(15,856)	-100%	
Workers Compensation	1210-260	-	960	-	372	372	-	(372)	-100%	
Purchased Professional and Technical Services	1210-300	84,834	130,000	-	-	-	-	-	-	
Total Special Education		84,834	375,000	-	80,061	80,061	-	(80,061)	-100%	
TOTAL EXPENDITURES		84,834	375,000	-	80,061	80,061	-	(80,061)	-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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	

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

Federal grantor: United States Department of Education

CFDA number 84.027A

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

**ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - HIGH COST SERVICES RND 2 (FUND 160)
SUMMARY BUDGET 2022-2023**

							Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Amount	%
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget			
REVENUES								
Restricted Federal Grants-in-Aid	0000-4531	\$ 12,840	\$ -	\$ -	\$ -	\$ -	\$ -	-
EXPENDITURES								
Special Education Programs								
Salaries								
Para-professionals (Aides)	1210-115	8,988	-	-	-	-	-	-
Employee Benefits								
Group Insurance	1210-210	2,169	-	-	-	-	-	-
FICA	1210-220	-	-	-	-	-	-	-
Medicare Taxes	1210-225	70	-	-	-	-	-	-
Contribution to LA Teachers' Retirement	1210-231	1,585	-	-	-	-	-	-
Workers Compensation	1210-260	28	-	-	-	-	-	-
Total Special Education		12,840	-	-	-	-	-	-
TOTAL EXPENDITURES		12,840	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES)								
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE		-	-	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

Federal grantor: United States Department of Education

CFDA number 84.027A

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

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

ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - INDIVIDUALS WITH DISABILITIES EDUCATION ACT-611 ARP (FUND 173)
SUMMARY BUDGET 2022-2023

								Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Amount	%	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget				
REVENUES									
Restricted Federal Grants-in-Aid	0000-4531	\$ -	\$ -	\$ -	10,000	\$ 1,241,449	\$ 1,241,449	\$ -	0%
EXPENDITURES									
Special Education Programs									
Special Education Programs-Special Needs									
Salaries									
Teachers	1210-112	-	-	-	-	157,320	157,320	-	0%
Other Purchased Services	1210-500	-	-	-	-	600	600	-	0%
Technology Related Supplies	1210-615	-	-	-	-	62,440	62,440	-	0%
Materials and Supplies	1210-610	-	-	-	-	205,545	205,545	-	0%
Equipment	1210-730	-	-	-	-	50,785	50,785	-	0%
Employee Benefits									
Group Insurance	1210-210	-	-	-	-	32,110	32,110	-	0%
Medicare Taxes	1210-225	-	-	-	-	2,281	2,281	-	0%
Contribution to LA Teachers' Retirement	1210-231	-	-	-	-	39,645	39,645	-	0%
Workers Compensation	1210-260	-	-	-	-	928	928	-	0%
Total Special Education Programs-Special Needs		-	-	-	-	551,654	551,654	-	0%
Instructional Staff Services									
Staff Training - Special Education									
Stipend Pay	2232-150	-	-	-	7,850	479,650	479,650	-	0%
Purchased Professional Services	2232-300	-	-	-	-	79,500	79,500	-	0%
Employee Benefits									
Medicare Taxes	2232-225	-	-	-	114	6,955	6,955	-	0%
Contribution to LA Teachers' Retirement	2232-231	-	-	-	1,989	120,861	120,861	-	0%
Workers Compensation	2232-260	-	-	-	47	2,829	2,829	-	0%
Total Instructional Staff Services		-	-	-	10,000	689,795	689,795	-	0%
TOTAL EXPENDITURES									
		-	-	-	10,000	1,241,449	1,241,449	-	0%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE									
		-	-	-	-	-	-	-	-
Fund Balance, Beginning of Year									
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

The purpose of the ARP IDEA funds is the provide districts with relief funds to address the impact of COVID-19 has, had, and continues to have, on elementary and secondary schools that are providing educational services and is intended to help school districts safely reopen schools, and with a focus on acceleration rather than remediation.

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

Authorization: PL APR. 2021, Public Law 117-2 American Rescue Plan Act of 2021, Section 2014
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - INDIVIDUALS WITH DISABILITIES EDUCATION ACT-619 ARP (FUND 174)
SUMMARY BUDGET 2022-2023

							Change 2022 to 2023 Budget	
2021-2022								
Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%
<u>REVENUES</u>								
Restricted Federal Grants-in-Aid	0000-4531	\$ -	\$ -	\$ -	\$ -	\$ -	102,786	\$ 102,786 100%
<u>EXPENDITURES</u>								
Special Education Programs								
Special Education Programs-Special Needs								
Technology Related Supplies	1210-615	-	-	-	-	9,810	9,810	100%
Materials and Supplies	1210-610	-	-	-	-	56,976	56,976	100%
Total Special Education Programs		-	-	-	-	66,786	66,786	100%
Staff Training - Special Education								
Purchased Professional Services	2232-300	-	-	-	-	36,000	36,000	100%
Total Instructional Staff Services		-	-	-	-	36,000	36,000	100%
TOTAL EXPENDITURES								
		-	-	-	-	102,786	102,786	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 ARP IDEA funds is to provide districts with relief funds to address the impact of COVID-19 has, had, and continues to have, on elementary and secondary schools that are providing educational services and is intended to help school districts safely reopen schools, and with a focus on acceleration rather than remediation.

Federal grantor: United States Department of Education
CFDA number 84.173X
Authorization: PL APR. 2021, Public Law 117-2 American Rescue Plan Act of 2021, Section 2014
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - INDIVIDUALS WITH DISABILITIES EDUCATION ACT 611 SET ASIDE (FUND 159)
SUMMARY BUDGET 2022-2023

	Function Object	2021-2022						Change 2022 to 2023 Budget	
		2020-2021	Original	Actual	Projected	Amended	2022-2023 Budget	Amount	%
		Actual	Budget	July - Feb.	Actual	Budget			
REVENUES									
Restricted Federal Grants-in-Aid	0000-4531	\$ 47,259	\$ -	\$ -	\$ 19,586	\$ 19,586	\$ -	(19,586)	-100%
EXPENDITURES									
Special Education Programs									
Special Education Programs-Special Needs									
Salaries									
Purchased Professional/Technical Services	1210-300	-	-	18,000	19,586	19,586	-	(19,586)	-100%
Total Special Education		-	-	18,000	19,586	19,586	-	(19,586)	-100%
Other Instructional Programs									
Summer School Programs									
Salaries									
Teachers	1470-112	34,503	-	-	-	-	-	-	-
Para-professionals (Aides)	1470-115	120	-	-	-	-	-	-	-
Employee Benefits									
Medicare Taxes	1470-225	502	-	-	-	-	-	-	-
Contribution to LA Teachers' Retirement	1470-231	8,724	-	-	-	-	-	-	-
Workers Compensation	1470-260	198	-	-	-	-	-	-	-
Total Instructional Programs		44,047	-	-	-	-	-	-	-
TOTAL EXPENDITURES		44,047	-	18,000	19,586	19,586	-	(19,586)	-100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		3,212	-	(18,000)	-	-	-	-	-
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	(3,212)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE		-	-	(18,000)	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (18,000)	\$ -	\$ -	\$ -	-	-

School systems will utilize funds to serve two purposes. First to ensure that all students with disabilities have access to the same high-quality curriculum materials as their peers by providing for training on how to implement these materials to special education teachers and regular education teachers who teach students with disabilities. Second, school systems will partner with a vendor from the Partnerships for Success Guide that provides specially-designed instruction for students with disabilities in the areas of communication, assistive technology, executive functioning and sensory/environment.

Federal grantor: United States Department of Education
CFDA number 84.027A
Authorization: PL 08-446 Part B-Individuals with Disabilities Act (IDEA)
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - INDIVIDUALS WITH DISABILITIES EDUCATION ACT-619 SET ASIDE (FUND 167)
SUMMARY BUDGET 2022-2023

								Change 2022 to 2023 Budget	

Early chilhood lead agencies will utilize funds to partner with a vendor form the Partnerships for Success Guide that provides specially designed instruction in the areas of communication, assistive technology, executive functioning and sensory/enviroment.

Federal grantor: United States Department of Education
CFDA number 84.173A
Authorization: PL 108-446 Part B-Individuals with Disabilities Act (IDEA)
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (FUND 20)
SUMMARY BUDGET 2022-2023**

								Change	
								2022 to 2023	
								Budget	
Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4531	\$ 4,809,266	\$ 4,134,647	\$ 1,265,104	\$ 7,430,766	\$ 7,430,766	\$ 4,742,666	\$ (2,688,100) -36%	
EXPENDITURES									
Special Education Programs									
Special Education Programs-Special Needs									
Salaries									
Teachers	1210-112	200,477	201,875	72,857	100,360	100,360	76,360	(24,000) -24%	
Para-professionals (Aides)	1210-115	23,924	23,115	13,950	23,115	23,115	23,915	800 3%	
Substitute Teachers and Aides	1210-123	4,068	-	-	-	-	-	-	
Purchased Professional/Technical Services	1210-300	138,688	100,125	269,062	446,625	446,625	372,750	(73,875) -17%	
Repair and Maintenance Services	1210-430	5,881	6,775	4,993	6,775	6,775	6,775	- 0%	
Travel Expense Reimbursement	1210-582	115,511	62,123	59,048	186,000	186,000	110,000	(76,000) -41%	
Other Purchased Services	1210-500	183,627	21,000	271,212	306,830	306,830	136,200	(170,630) -56%	
Technology Related Supplies	1210-615	32,672	12,400	13,112	228,575	228,575	12,400	(216,175) -95%	
Materials and Supplies	1210-610	589,398	55,061	476,413	1,839,780	1,839,780	39,802	(1,799,978) -98%	
Employee Benefits									
Group Insurance	1210-210	27,767	11,183	10,357	28,025	28,025	8,126	(19,899) -71%	
Medicare Taxes	1210-225	2,966	2,980	1,178	1,790	1,790	1,454	(336) -19%	
Contribution to LA Teachers' Retirement	1210-231	39,704	20,075	21,646	31,116	31,116	24,868	(6,248) -20%	
LA School Emp Retirement	1210-233	1,138	-	-	-	-	-	-	
Other Retirement Contributions	1210-239	257	-	158	-	-	-	-	
Workers Compensation	1210-260	1,355	1,265	518	728	728	592	(136) -19%	
Total Special Education Programs-Special Needs		1,367,433	517,977	1,214,504	3,199,719	3,199,719	813,242	(2,386,477) -75%	
Gifted and Talented Programs									
Travel Expense Reim. - Gifted and Talented	1220-582	-	-	759	-	-	-	-	
Total Gifted and Talented Programs		-	-	759	-	-	-	-	
Total Special Education		1,367,433	517,977	1,215,263	3,199,719	3,199,719	813,242	(2,386,477) -75%	
Pupil Support Services									
Health Services									
Salaries - Nurses	2134-118	311,405	314,405	159,354	314,405	314,405	320,462	6,057 2%	
Employee Benefits									
Group Insurance	2130-210	56,903	12,000	30,030	58,165	58,165	59,285	1,120 2%	
Medicare Taxes	2130-225	4,146	2,418	2,121	4,558	4,558	4,647	89 2%	
Contribution to LA Teachers' Retirement	2130-231	80,343	36,867	40,157	79,230	79,230	79,475	245 0%	
Workers Compensation	2130-260	1,744	961	940	1,855	1,855	1,891	36 2%	
Total Health Services		454,541	366,651	232,602	458,213	458,213	465,760	7,547 2%	
Educational Assessments									
Salaries - Therapists/Specialists/Counselors	2140-113	437,089	437,089	264,345	437,089	437,089	453,751	16,662 4%	
Employee Benefits									
Group Insurance	2140-210	77,381	14,954	45,168	45,000	45,000	83,944	38,944 -67%	
Medicare Taxes	2140-225	5,798	5,762	3,526	6,338	6,338	6,579	241 -9%	
Contribution to LA Teachers' Retirement	2140-231	112,769	9,454	66,615	110,146	110,146	112,530	2,384 -91%	
Workers Compensation	2140-260	2,448	469	1,560	2,579	2,579	2,677	98 -82%	
Total Educational Assessments		635,485	467,728	381,214	601,152	601,152	659,481	58,329 -22%	
Speech Pathology & Audiology Services									
Salaries - Speech Therapists	2152-113	48,816	115,475	-	124,386	124,386	128,315	3,929 -7%	
Employee Benefits									
Group Insurance	2150-210	5,922	11,362	(443)	10,040	10,040	15,613	5,573 13%	
Medicare Taxes	2150-225	669	1,674	5	1,514	1,514	1,861	347 11%	
Contribution to LA Teachers' Retirement	2150-231	12,595	19,792	-	31,345	31,345	31,822	477 -37%	
Workers Compensation	2150-260	273	438	-	616	616	757	141 23%	
Total Speech Pathology & Audiology Services		68,275	148,741	(438)	167,901	167,901	178,368	10,467 -11%	
Total Pupil Support Services		1,158,301	983,120	613,378	1,227,266	1,227,266	1,303,609	76,343 6%	
(Continued)									

(Continued)

**ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (FUND 20)
SUMMARY BUDGET 2022-2023**

			2021-2022					Change 2022 to 2023 Budget	
	Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%
Instructional Staff Services									
Improvement of Instructional Services-Regular Programs									
Salaries									
Special Ed -Directors, Supervisors	2212-111	\$ 123,849	\$ 124,742	\$ 85,943	\$ 124,742	\$ 124,742	\$ 127,384	\$ 2,642	2%
Special Ed -Clerical/Secretarial	2212-114	13,920	54,393	8,353	13,920	13,920	11,573	(2,347)	-17%
Special Ed -Other Salaries	2212-100	666,705	502,161	426,752	913,293	913,293	934,885	21,592	2%
Employee Benefits									
Group Insurance	2212-210	132,122	45,855	79,365	194,612	194,612	156,278	(38,334)	-20%
Medicare Taxes	2212-225	10,837	8,153	7,033	4,993	4,993	15,571	10,578	212%
Contribution to LA Teachers' Retirement	2212-231	190,665	95,000	111,671	265,093	265,093	266,313	1,220	0%
Workers Compensation	2212-260	4,505	2,431	3,070	2,032	2,032	6,336	4,304	212%
Total Improvement of Instructional Services-Regular Programs		1,142,603	832,735	722,187	1,518,685	1,518,685	1,518,340	(345)	0%
Staff Training - Special Education									
Stipend Pay	2232-150	-	96,860	5,580	40,500	40,500	-	(40,500)	-100%
Purchased Professional Services	2232-300	-	-	-	66,250	66,250	-	(66,250)	-100%
Employee Benefits									
Group Insurance	2232-210	-	-	25,348	-	-	-	-	--
Medicare Taxes	2232-225	-	-	3,000	1,548	1,548	-	(1,548)	-100%
Contribution to LA Teachers' Retirement	2232-231	-	-	54,787	10,206	10,206	-	(10,206)	-100%
Workers Compensation	2232-260	-	-	1,295	630	630	-	(630)	-100%
Staff Instructors	2232-112	427,338	501,195	211,830	552,161	552,161	576,684	24,523	4%
Employee Benefits									
Group Insurance	2232-210	73,366	-	-	30,730	30,730	106,687	75,957	247%
Medicare Taxes	2232-225	5,809	5,215	-	8,006	8,006	8,362	356	4%
Contribution to LA Teachers' Retirement	2232-231	111,638	7,017	-	139,145	139,145	143,018	3,873	3%
Workers Compensation	2232-260	2,398	621	-	3,258	3,258	3,402	144	4%
Total Staff Training - Special Education		620,549	610,908	301,840	852,434	852,434	838,153	(14,281)	-2%
Staff Training Other Special Programs									
Salaries									
Teachers	2234-112	57,830	-	65,814	-	-	-	-	--
Employee Benefits									
Group Insurance	2234-210	10,048	-	11,483	-	-	-	-	--
Medicare Taxes	2234-225	809	-	904	-	-	-	-	--
Contribution to LA Teachers' Retirement	2234-231	14,920	-	16,585	-	-	-	-	--
Workers Compensation	2234-260	324	-	388	-	-	-	-	--
Total Staff Training - Other Special Programs		83,931	1,221,816	95,174	-	-	-	-	--
Total Instructional Staff Services		1,847,083	2,054,551	1,119,201	2,371,119	2,371,119	2,356,493	(345)	-1%
School Administration									
Communications (phone, internet, postage)	2400-530	1,949	-	700	7,700	7,700	7,700	-	0%
Total School Administration		1,949	-	700	7,700	7,700	7,700	-	0%
Business Services									
Telephone and Postage	2510-530	3,505	7,740	1,750	-	-	-	-	--
Advertising	2510-540	338	200	565	-	-	-	-	--
Total Business Services		3,843	7,940	2,315	-	-	-	-	-
Student Transportation Services									
Salaries - Bus Drivers	2730-116	929	9,250	2,054	11,250	11,250	11,250	-	0%
Operational Allowance	2730-583	101	-	-	7,500	7,500	5,000	(2,500)	-33%
Fuel	2730-626	-	-	424	-	-	-	-	--
Employee Benefits									
FICA	2730-220	-	-	2	-	-	-	-	--
Medicare Taxes	2730-225	13	118	26	163	163	163	-	0%
Contribution to LA Teachers' Retire.	2730-231	-	161,277	-	-	-	-	-	--
Contribution to LA School Employees' Retire.	2730-233	296	716	579	3,105	3,105	3,105	-	0%
Workers Compensation	2730-260	87	322	162	551	551	551	-	0%
Total Special Education Transportation		1,426	171,683	3,247	22,569	22,569	20,069	(2,500)	-11%
Total Student Transportation Services		1,426	171,683	3,247	22,569	22,569	20,069	(2,500)	-11%

(Continued)

(Continued)

ASCENSION PARISH SCHOOL BOARD
SPECIAL EDUCATION - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (FUND 20)
SUMMARY BUDGET 2022-2023

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%
Central Services								
Salaries - System Analysts	2842-118	\$ 70,876	\$ 74,451	\$ 47,646	\$ 74,451	\$ 74,451	\$ 71,869	\$(2,582) -3%
Employee Benefits								
Group Insurance	2840-210	14,491	11,352	10,146	14,063	14,063	13,296	\$(767) -5%
Medicare Taxes	2840-225	993	1,050	665	1,080	1,080	1,042	\$(38) -4%
Contribution to LA School Employees' Retire.	2840-231	18,270	8,972	12,074	18,762	18,762	17,824	\$(938) -5%
Workers Compensation	2840-260	397	300	279	439	439	424	\$(15) -3%
Total Central Services		105,027	96,125	70,810	108,795	108,795	104,455	\$(4,340) -4%
TOTAL EXPENDITURES		4,485,062	3,831,396	3,024,914	6,937,168	6,937,168	4,605,568	\$(2,331,600) -34%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		324,204	303,251	(1,759,810)	493,598	493,598	137,098	\$(356,500) -72%
OTHER FINANCING SOURCES (USES)								
Transfers of Indirect Costs	5200-933	(324,204)	(303,251)	-	(493,598)	(493,598)	(137,098)	356,500 -72%
NET CHANGE IN FUND BALANCE		-	-	(1,759,810)	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (1,759,810)	\$ -	\$ -	\$ -	

(Concluded)

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
SPECIAL EDUCATION - PRESCHOOL (FUND 52)
SUMMARY BUDGET 2022-2023**

								Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4532	\$ 83,245	\$ 108,248	\$ 28,507	\$ 181,288	\$ 181,288	\$ 101,722	\$ (79,566) -44%	
EXPENDITURES									
Special Education Programs									
Purchased Professional/ Technical Services	1210-300	-	12,000	-	12,000	12,000	-	(12,000) -100%	
Materials and Supplies	1210-610	4,383	5,193	34,242	51,463	51,463	8,743	(42,720) -83%	
Technology Related Supplies	1210-615	-	-	-	26,770	26,770	-	(26,770) 100%	
Total Special Education		4,383	17,193	34,242	90,233	90,233	8,743	(81,490) -90%	
Instructional Staff Services									
Salaries - Other Salaries - Coordinator	2212-100	62,310	62,311	37,188	62,311	62,311	63,751	1,440 2%	
Employee Benefits									
Group Insurance	2212-210	10,118	11,636	5,903	11,772	11,772	11,795	23 0%	
Medicare	2212-225	824	903	491	903	903	924	21 2%	
Contribution to LA Teachers' Retirement	2212-231	-	16,000	-	15,702	15,702	15,810	108 1%	
Workers Compensation	2212-260	349	205	219	367	367	376	9 2%	
Total Instructional Staff Services		73,601	91,055	43,801	91,055	91,055	92,656	1,601 2%	
TOTAL EXPENDITURES		<u>77,984</u>	<u>108,248</u>	<u>78,043</u>	<u>181,288</u>	<u>181,288</u>	<u>101,399</u>	<u>(79,889) -44%</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		5,261	-	(49,536)	-	-	323	323 100%	
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	(5,261)	-	-	-	-	(323)	(323) 100%	
NET CHANGE IN FUND BALANCE		-	-	(49,536)	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (49,536)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

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

Federal grantor: United States Department of Education
CFDA number 84.173A

Authorization: Individuals with Disabilities Act (IDEA), as amended, Part B, Section 619, 20 U.S.C. 1419
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
READY START NETWORK-PDG (FUND 161)
SUMMARY BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%
REVENUES								
Restricted Federal Grants-in-Aid	0000-4559	\$ -	\$ -	\$ 8,282	\$ 47,537	\$ 47,537	\$ -	\$ (47,537) -100%
EXPENDITURES								
Special Programs								
Salaries	1530-100	-	-	7,889	23,000	23,000	-	(23,000) -100%
Other Purchased Services	1530-500	-	-	117	5,000	5,000	-	(5,000) -100%
Materials and Supplies	1530-610	-	-	2,682	17,037	17,037	-	(17,037) -100%
Employee Benefits								
Medicare Taxes	1530-225	-	-	-	-	-	-	-
Contribution to LA Teacher's Retirement	1530-231	-	-	1,988	2,500	2,500	-	(2,500) -100%
Workers Compensation	1530-260	-	-	47	-	-	-	-
Total Special Programs		-	-	12,723	47,537	47,537	-	(47,537) -100%
TOTAL EXPENDITURES		-	-	12,723	47,537	47,537	-	(47,537) -100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	(4,441)	-	-	-	-
OTHER FINANCING SOURCES (USES)								
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE		-	-	(4,441)	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (4,441)	\$ -	\$ -	\$ -	-

During the 2018 regular legislative session, RS 17:407.23 was amended to authorize BESE to establish Ready Start Networks pilot programs to implement new strategies for increasing access to and improving the quality of publicly-funded early childhood care and education. These allocations are awarded to four cohorts of Ready Start Networks. Results of the activities undertaken by these pilots will inform the Department BESE, and the Legislature about the influence of structured, shared decision making on improving quality and access for publicly-funded early childhood programs.

Federal grantor: U.S. Department of Health and Hospitals
CFDA number 93.434
Authorization: 42 USC 9858
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
READY START NETWORK-CCDF (FUND 162)
SUMMARY BUDGET 2022-2023**

								Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Amount	%	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget				
REVENUES									
Other Restricted Grants Through State	0000-4590	\$ -	\$ -	\$ 34,500	\$ 52,463	\$ 52,463	\$ -	\$ (52,463)	-100%
EXPENDITURES									
Special Programs									
Purchased Professional and Technical Services	1530-300	-	-	34,500	39,000	39,000	-	(39,000)	-100%
Miscellaneous Expenditures	1530-800	-	-	-	13,463	13,463	-	(13,463)	-100%
Total Special Programs		-	-	34,500	52,463	52,463	-	(52,463)	-100%
TOTAL EXPENDITURES		-	-	34,500	52,463	52,463	-	(52,463)	-100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE									
		-	-	-	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

During the 2018 regular legislative session, RS 17:407.23 was amended to authorize BESE to establish Ready Start Networks pilot programs to implement new strategies for increasing access to and improving the quality of publicly-funded early childhood care and education. These allocations are awarded to four cohorts of Ready Start Networks. Results of the activities undertaken by these pilots will inform the Department BESE, and the Legislature about the influence of structured, shared decision making on improving quality and access for publicly-funded early childhood programs.

Federal grantor: U.S. Department of Health and Human Services
CFDA number 93.575
Authorization: Child Care and Development Block Grant Act of 1990, as amended
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
STRIVING READERS COMPREHENSIVE LITERACY-SRCL BIRTH -5 (FUND 140)
SUMMARY BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
<u>REVENUES</u>									
Restricted Federal Grants-in-Aid	0000-4559	\$ 6,757	\$ -	\$ -	\$ -	\$ -	\$ -	-	--
<u>EXPENDITURES</u>									
<u>Special Programs</u>									
Other Purchased Services	1530-500	6,297	-	-	-	-	-	-	--
Total Special Programs		6,297	-	-	-	-	-	-	--
TOTAL EXPENDITURES		6,297	-	-	-	-	-	-	--
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		460	-	-	-	-	-	-	--
<u>OTHER FINANCING SOURCES (USES)</u>									
Transfers of Indirect Costs		(460)	-	-	-	-	-	-	--
<u>NET CHANGE IN FUND BALANCE</u>		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-

SRCL funds will be used to assist subgrantee districts, charter schools, and lead agencies with literacy activities for ages Birth-5. These funds will help support high quality curriculum, professional development, and assessments.

Federal grantor: U.S. Department of Education
CFDA number 84.371 C
Authorization: PL 111-117 Title I Part E Elementary and Secondary Education Act of 1965, As Amended
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
STRONG START 2020 ESSERF FORMULA (FUND 107)
SUMMARY BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4590	\$ 889,772	\$ -	\$ 6,356	\$ 112,476	\$ 112,476	\$ -	\$ (112,476)	-100%
EXPENDITURES									
Regular Education Programs									
Salaries									
Paraprofessional	1100-115	735	-	-	-	-	-	-	-
Elementary Teachers	1110-112	48,184	-	-	440	440	-	(440)	-100%
Employee Benefits									
Medicare Taxes	1100-225	666	-	-	7	7	-	(7)	-100%
Contribution to LA Teachers' Retirement	1100-231	12,554	-	-	116	116	-	(116)	-100%
Workers Compensation	1100-260	274	-	-	4	4	-	(4)	-100%
Purchased Professional and Technical Services	1100-300	17,240	-	-	-	-	-	-	-
Other Purchased Services	1100-500	113,642	-	-	-	-	-	-	-
Materials and Supplies	1100-610	78,979	-	60,267	93,313	93,313	-	(93,313)	-100%
Supplies - Technology Related	1100-615	460,191	-	-	-	-	-	-	-
Total Regular Programs		732,465	-	60,267	93,880	93,880	-	(93,880)	-100%
Special Education Programs									
Salaries									
Teachers	1210-112	2,180	-	-	-	-	-	-	-
Employee Benefits									
Medicare Taxes	1210-225	32	-	-	-	-	-	-	-
Contribution to LA Teachers' Retirement	1210-231	562	-	-	-	-	-	-	-
Workers Compensation	1210-260	12	-	-	-	-	-	-	-
Travel Reimbursement	1210-582	7,520	-	-	-	-	-	-	-
Total Special Education Programs		10,306	-	-	-	-	-	-	-
TOTAL EXPENDITURES									
		742,771	-	60,267	93,880	93,880	-	(93,880)	-100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		147,001	-	(53,911)	18,596	18,596	-	(18,596)	-100%
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	(147,001)	-	-	(18,596)	(18,596)	-	18,596	-100%
NET CHANGE IN FUND BALANCE									
		-	-	(53,911)	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (53,911)	\$ -	\$ -	\$ -	\$ -	\$ -

Under the Elementary and Secondary School Emergency Relief Fund (ESSER Fund), the Department awards grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs) with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on schools across the nation.

Federal grantor: United States Department of Education
CFDA number 84.425D
Authorization: PL Public Law 116-136 The Cares Act the Coronavirus Aid, Relief, and Economic Security Act (CARES ACT), Public Law 116-136
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
STRONG START 2020 ESSERF INCENTIVE (FUND 138)
SUMMARY BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%
REVENUES								
Restricted Federal Grants-in-Aid	0000-4590	\$ 110,616	\$ -	\$ 12,370	\$ 269,459	\$ 269,459	\$ -	\$ (269,459) -100%
EXPENDITURES								
Regular Education Programs								
Elementary Teachers	1110-112	-	-	120	1,000	1,000	-	(1,000) -100%
Secondary Teachers	1130-112	6,902	-	-	-	-	-	-
Employee Benefits								
FICA	1100-220	-	-	-	-	-	-	-
Medicare Taxes	1100-225	95	-	2	15	15	-	(15) -100%
Contribution to LA Teachers' Retirement	1100-231	1,780	-	30	267	267	-	(267) -100%
Workers Compensation	1100-260	39	-	1	6	6	-	(6) -100%
Purchased Professional and Technical Services	1100-300	33,060	-	37,225	37,225	37,225	-	(37,225) -100%
Other Purchased Services	1100-500	49,400	-	-	35,000	35,000	-	(35,000) -100%
Purchased Professional and Technical Services	1100-610	859	-	-	151,397	151,397	-	(151,397) -100%
Total Regular Programs		92,135	-	37,378	224,910	224,910	-	(224,910) -100%
Regular Transportation Services								
Salaries - Service Workers	2720-116	140	-	-	-	-	-	-
Medicare Contributions	2720-225	2	-	-	-	-	-	-
Louisiana School Employees Retirement	2720-233	40	-	-	-	-	-	-
Workmen's Compensation	2720-260	11	-	-	-	-	-	-
Total Regular Transportation Services		193	-	-	-	-	-	-
TOTAL EXPENDITURES		92,328	-	37,378	224,910	224,910	-	(224,910) -100%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		18,288	-	(25,008)	44,549	44,549	-	(44,549) -100%
OTHER FINANCING SOURCES (USES)								
Transfers of Indirect Costs	5200-933	(18,288)	-	-	(44,549)	(44,549)	-	44,549 -100%
NET CHANGE IN FUND BALANCE		-	-	(25,008)	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (25,008)	\$ -	\$ -	\$ -	-

The Coronavirus Aid, Relief, & Economic Security (CARES) Act dedicated aid to support K-12 education through the Elementary and Secondary School Emergency Relief Fund (ESSERF). In addition to receiving a formula allocation of ESSER funds, LEAs were eligible to apply for ESSER Incentive grants to support key Strong Start 2020 Planning Priorities, including curricular materials and PD for continuous learning, postsecondary planning for high school students and recent graduates, supports for students with disabilities, and assistance with developing professional learning and adaptive staffing plans. Schools ineligible to receive ESSER formula grants were invited to apply for an allocation to support their distance learning systems.

Federal grantor: United States Department of Education
CFDA number 84.425D

Authorization: PL Public Law 116-136 The Cares Act the Coronavirus Aid, Relief, and Economic Security Act (CARES ACT)
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
STRONG START 2020 GEERF (FUND 137)
SUMMARY BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget	
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%
<u>REVENUES</u>								
Restricted Federal Grants-in-Aid	0000-4590	\$ 59,997	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES</u>								
<u>Regular Education Programs</u>								
Supplies - Technology Related	1100-615	50,078	-	-	-	-	-	-
Total Regular Programs		50,078	-	-	-	-	-	-
TOTAL EXPENDITURES		50,078	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		9,919	-	-	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>								
Transfers of Indirect Costs	5200-933	(9,919)	-	-	-	-	-	-
<u>NET CHANGE IN FUND BALANCE</u>		-	-	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Under the Governor's Emergency Relief Fund (GEER Fund), the U.S. Department of Education awards grants to Governors for the purpose of providing local educational agencies, institutions of higher education and other education related entities with emergency assistance as a result of the Novel Coronavirus Disease 2019 (COVID-19).

Federal grantor: United States Department of Education
CFDA number 84.425C
Authorization: PL Public Law 116-136 The Cares Act the Coronavirus Aid, Relief, and Economic Security Act (CARES ACT), Public Law 116-136
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

**ASCENSION PARISH SCHOOL BOARD
TITLE I - EVERY STUDENT SUCCEEDS ACT (FUND 22)
SUMMARY BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES										
Restricted Federal Grants-in-Aid	0000-4541	\$ 3,800,928	\$ 3,497,199	\$ 672,155	\$ 5,152,603	\$ 5,152,603	\$ 3,511,761	\$ (1,640,842)	-32%	
EXPENDITURES										
Regular Education Programs										
Salaries										
Kindergarten Teachers	1105-112	-	-	15,132	15,133	15,133	-	(15,133)	-100%	
Elementary Teachers	1110-112	29,999	-	220,243	250,067	250,067	163,000	(87,067)	-35%	
Employee Benefits										
Group Insurance	1100-210	-	-	3,254	3,300	3,300	-	(3,300)	-100%	
Medicare Taxes	1100-225	410	-	3,293	3,845	3,845	2,364	(1,481)	-39%	
Contribution to LA Teachers' Retirement	1100-231	7,739	-	57,284	66,830	66,830	40,424	(26,406)	-40%	
Workers Compensation	1100-260	168	-	1,436	1,565	1,565	962	(603)	-39%	
Total Regular Programs		38,316	-	300,642	340,740	340,740	206,750	(133,990)	-39%	
Special Education Programs										
Salaries										
Teachers	1210-112	-	-	47,526	28,800	28,800	-	(28,800)	-100%	
Employee Benefits										
Group Insurance	1210-210	-	-	2,051	1,026	1,026	-	(1,026)	-100%	
Medicare Taxes	1210-225	-	-	672	418	418	-	(418)	-100%	
Contribution to LA Teachers' Retirement	1210-231	-	-	11,478	7,258	7,258	-	(7,258)	-100%	
Workers Compensation	1210-260	-	-	280	170	170	-	(170)	-100%	
Total Special Education Programs		-	-	62,007	37,672	37,672	-	(37,672)	-100%	
Special Programs										
NCLB/ESSA Programs										
Salaries										
Teachers	1510-112	123,718	161,244	74,690	151,602	151,602	239,784	88,182	58%	
Para-professional (Aides)	1510-115	364,949	375,339	141,595	307,456	307,456	375,339	67,883	22%	
Other Substitutes/Temporary Employees	1510-120	5,885	-	-	-	-	-	-	-	
Purchased Professional/Technical Services	1510-300	75,125	79,828	57,334	69,880	69,880	45,500	(24,380)	-35%	
Travel Expense Reimbursement	1510-582	30,734	88,430	43,790	186,712	186,712	101,930	(84,782)	-45%	
Other Purchased Services	1510-500	160,261	84,001	67,320	172,296	172,296	89,080	(83,216)	-48%	
Employee Benefits										
Group Insurance	1510-210	104,138	101,856	43,790	190,170	190,170	80,185	(109,985)	-58%	
FICA	1510-220	2,567	4,650	1,147	2,395	2,395	28,602	26,207	1094%	
Medicare Taxes	1510-225	6,522	7,780	2,865	6,656	6,656	8,919	2,263	34%	
Contribution to LA Teachers' Retirement	1510-231	117,397	134,568	50,069	115,683	115,683	152,551	36,868	32%	
La School Retirement	1510-233	677	-	60	-	-	-	-	-	
Other Retirement	1510-239	-	-	-	-	-	-	-	-	
Workers Compensation	1510-260	3,353	2,039	1,426	2,708	2,708	3,629	921	34%	
Sick Leave/Severence Pay	1510-281	-	-	5,779	-	-	-	-	-	
Technology Related Supplies	1510-615	211,203	37,638	55,341	75,750	75,750	49,158	(26,592)	-35%	
Materials and Supplies	1510-610	186,336	114,346	148,743	395,652	395,652	107,720	(287,932)	-73%	
Miscellaneous Non Public Expenditures	1510-895	5,395	5,000	-	5,733	5,733	-	(5,733)	-100%	
Total NCLB/ESSA Programs		1,398,260	1,196,719	693,949	1,682,693	1,682,693	1,282,397	(400,296)	-24%	
English Language Acquisition										
Salaries										
Salaries - Teachers	1520-112	215,333	253,240	186,231	369,861	369,861	254,813	(115,048)	-31%	
Salaries - Para-professionals (Aides)	1520-115	68,108	68,844	13,963	64,700	64,700	68,844	4,144	6%	
Other Purchased Services	1520-500	18,515	9,079	21,213	22,546	22,546	-	(22,546)	-100%	
Materials and Supplies	1520-610	-	-	3,663	87,508	87,508	-	(87,508)	-100%	
Supplies Technology Related Supplies	1520-615	4,538	-	-	-	-	-	-	-	
Travel Expense Reimbursement	1520-582	2,098	-	-	-	-	-	-	-	
Employee Benefits										
Group Insurance	1520-210	39,680	37,982	23,756	70,238	70,238	45,623	(24,615)	-35%	
Medicare Taxes	1520-225	4,032	4,670	2,826	6,301	6,301	4,693	(1,608)	-26%	
Contribution to LA Teachers' Retirement	1520-231	70,111	79,228	50,955	109,509	109,509	80,267	(29,242)	-27%	
Workers Compensation	1520-260	1,599	1,224	1,181	2,564	2,564	1,910	(654)	-26%	
Total English Language Acquisition		424,014	454,267	303,788	733,227	733,227	456,150	(277,077)	-38%	
Special Programs - Pre-Kindergarten Programs										
Teachers										
Teachers	1530-112	197,949	302,770	99,163	176,500	176,500	125,000	(51,500)	-29%	
Para-professional (Aides)	1530-115	40,739	70,000	31,683	176,500	176,500	70,000	(106,500)	-60%	
Travel Expense Reimbursement	1530-582	-	10,000	-	-	-	-	-	-	
Technology Related Supplies	1530-615	44	-	778	2,667	2,667	-	(2,667)	-100%	
Materials and Supplies	1530-610	3,913	14,202	-	13,202	13,202	13,202	-	0%	
Employee Benefits										
Group Insurance	1530-210	48,330	33,240	28,105	60,492	60,492	27,300	(33,192)	-55%	
Medicare Taxes	1530-225	3,236	5,405	1,772	5,119	5,119	1,015	(4,104)	-80%	
Contribution to LA Teachers' Retirement	1530-231	61,581	92,305	32,886	88,956	88,956	14,640	(74,316)	-84%	
Workers Compensation	1530-260	1,337	1,417	772	2,083	2,083	413	(1,670)	-80%	
Total Special Programs - Pre-Kindergarten Programs		357,129	529,339	195,159	525,519	525,519	251,570	(273,949)	-52%	
Total Special Programs		2,179,403	2,180,325	1,192,896	2,941,439	2,941,439	1,990,117	(951,322)	-32%	

(Continued)

ASCENSION PARISH SCHOOL BOARD
TITLE I - EVERY STUDENT SUCCEEDS ACT (FUND 22)
SUMMARY BUDGET 2022-2023

	Function Object	2021-2022						2022-2023 Budget	Change 2022 to 2023 Budget			
		2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	Amount		%			
Instructional Staff Services												
Improvement of Instructional Services												
Salaries												
Ed. Diagnostic Services-Therapists/Specialists	2145-113	\$ -	\$ -	\$ 1,841	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	
Employee Benefits												
Medicare Taxes	2140-225	-	-	25	-	-	-	-	-	-	-	
Contribution to LA Teachers' Retirement	2140-231	-	-	464	-	-	-	-	-	-	-	
Workers Compensation	2140-260	-	-	11	-	-	-	-	-	-	-	
Salaries												
Special Prog. -Directors, Supervisors, Coord.	2214-111	259,131	256,898	168,180	258,710	258,710	256,360	(2,350)	-1%			
Special Prog. -Clerical/Secretarial	2214-114	40,473	41,093	27,929	42,000	42,000	41,893	(107)	0%			
Employee Benefits												
Group Insurance	2214-210	34,384	26,085	24,774	84,550	84,550	31,755	(52,795)	-62%			
Medicare Taxes	2214-225	3,051	4,321	1,978	4,360	4,360	4,325	(35)	-1%			
Contribution to LA Teachers' Retirement	2214-231	77,298	73,012	49,419	45,779	45,779	73,967	28,188	62%			
Workers Compensation	2214-260	1,678	1,133	1,152	1,774	1,774	1,760	(14)	-1%			
Salaries												
Inst.& Curr. Dev Services-Therapists/Specialists	2220-113	-	-	1,700	-	-	-	-	-	-		
Employee Benefits												
Medicare Taxes	2220-225	-	-	24	-	-	-	-	-	-		
Contribution to LA Teachers' Retirement	2220-231	-	-	428	-	-	-	-	-	-		
Workers Compensation	2220-260	-	-	10	-	-	-	-	-	-		
Total Improvement of Instructional Services		416,015	402,542	277,935	437,173	437,173	410,060	(27,113)	-6%			
Salaries - Staff Instructors-Regular Education												
2231-112	2231-112	291,837	-	59,705	-	-	-	-	-	-		
Employee Benefits												
Group Insurance	2231-210	41,838	-	7,546	-	-	-	-	-	-		
Medicare Taxes	2231-225	3,901	-	822	-	-	-	-	-	-		
Contribution to LA Teachers' Retirement	2231-231	74,004	-	15,222	-	-	-	-	-	-		
Workers Compensation	2231-260	1,606	-	356	-	-	-	-	-	-		
Salaries - Staff Instructors-Special Education												
2232-112	2232-112	-	-	4,770	-	-	-	-	-	-		
Employee Benefits												
Medicare Taxes	2232-225	-	-	67	-	-	-	-	-	-		
Contribution to LA Teachers' Retirement	2232-231	-	-	1,202	-	-	-	-	-	-		
Workers Compensation	2232-260	-	-	28	-	-	-	-	-	-		
Staff Training - Other Special Programs												
Salaries - Staff Instructors-Other Special Programs												
2234-112	2234-112	280,676	348,908	234,154	538,553	538,553	297,770	(240,783)	-45%			
Stipend Pay												
2234-150	2234-150	95,945	163,000	110,408	178,295	178,295	162,928	(15,367)	-9%			
Purchased Professional Services												
2234-300	2234-300	-	-	-	3,500	3,500	36,980	33,480	957%			
Employee Benefits												
Group Insurance	2234-210	5,622	5,736	16,282	41,456	41,456	32,598	(8,858)	-21%			
FICA	2234-220	12	-	23	-	-	-	-	-	-		
Medicare Taxes	2234-225	5,247	7,555	4,780	10,394	10,394	4,102	(6,292)	-61%			
Contribution to LA Teachers' Retirement	2234-231	97,337	128,202	87,576	180,646	180,646	114,253	(66,393)	-37%			
Workers Compensation	2234-260	2,134	1,943	2,066	4,229	4,229	1,669	(2,560)	-61%			
Salaries-Library/Media												
2252-112	2252-112	-	-	2,468	-	-	-	-	-	-		
Employee Benefits												
Medicare Taxes	2250-225	-	-	33	-	-	-	-	-	-		
Retirement	2250-231	-	-	622	-	-	-	-	-	-		
Workers Compensation	2250-260	-	-	15	-	-	-	-	-	-		
Salaries - Other Instructional Staff												
2290-100	2290-100	-	-	1,841	-	-	-	-	-	-		
Employee Benefits												
Medicare Taxes	2250-225	-	-	33	-	-	-	-	-	-		
Retirement	2250-231	-	-	622	-	-	-	-	-	-		
Workers Compensation	2250-260	-	-	15	-	-	-	-	-	-		
Total Staff Training - Other Special Programs		900,159	655,344	550,656	957,073	957,073	650,300	(306,773)	-32%			
Total Instructional Staff Services		1,316,174	1,057,886	828,591	1,394,246	1,394,246	1,060,360	(333,886)	-24%			
(Continued)												

(Continued)

**ASCENSION PARISH SCHOOL BOARD
TITLE I - EVERY STUDENT SUCCEEDS ACT (FUND 22)
SUMMARY BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
School Administration										
Materials and Supplies	2400-610	\$ -	\$ -	\$ -	\$ 80,645	\$ 80,645	\$ -	\$ (80,645)	-100%	
Medicare	2400-225	-	-	51	-	-	-	-	-	
Retirement	2400-231	-	-	926	-	-	-	-	-	
Workers Compensation	2400-260	-	-	22	-	-	-	-	-	
Communicatons (phone, internet, postage)	2400-530	6,250	8,300	329	4,750	4,750	8,300	3,550	75%	
Assistant Principals	2420-111	-	-	3,675	-	-	-	-	-	
Total School Administration		6,250	8,300	5,003	85,395	85,395	8,300	3,550	-90%	
Business Services										
Postage	2510-530	560	-	-	8,670	8,670	-	(8,670)	-100%	
Total Business Services		560	-	-	8,670	8,670	-	(8,670)	-100%	
Student Transportation Services										
Salaries - Bus Drivers	2720-116	3,057	9,100	-	4,600	4,600	9,100	4,500	98%	
Other Purchased Services	2720-500	-	-	-	-	-	500	500	100%	
Employee Benefits										
Medicare Taxes	2720-225	40	-	-	66	66	132	66	100%	
Contribution to LA Teachers Retirement	2720-231	-	-	-	-	-	-	-	-	
Contribution to LA School Employees' Retire.	2720-233	688	2,512	-	1,159	1,159	2,512	1,353	117%	
Workers Compensation	2720-260	229	446	-	13	13	716	703	5408%	
Total Student Transportation		4,014	12,058	-	5,838	5,838	12,960	7,122	122%	
TOTAL EXPENDITURES		3,544,717	3,258,569	2,389,139	4,814,000	4,814,000	3,278,487	(1,454,868)	-32%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		256,211	238,630	(1,716,984)	338,603	338,603	233,274	(185,974)	-31%	
<u>OTHER FINANCING SOURCES (USES)</u>										
Transfers of Indirect Costs	5200-933	(256,211)	(238,630)	-	(338,603)	(338,603)	(233,274)	185,974	-31%	
NET CHANGE IN FUND BALANCE		-	-	(1,716,984)	-	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (1,716,984)	\$ -	\$ -	\$ -	-	-	

(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 parental 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)
SUMMARY BUDGET 2022-2023

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023		
			Original Budget	Actual - Feb.	July	Projected Actual		Amended Budget	Budget	
									Amount	%
REVENUES										
Restricted Federal Grants-in-Aid	0000-4545	\$ 694,141	\$ 1,050,724	\$ 114,677	\$ 1,951,173	\$ 1,951,173	\$ 1,026,401	\$ (924,772)	-47%	
EXPENDITURES										
Regular Education Programs										
Salaries - Kindergarten Teachers	1105-112	-	-	3,510	3,510	3,510	-	(3,510)	-100%	
Salaries - Elementary Teachers	1110-112	-	-	194,687	215,733	215,733	150,000	(65,733)	-30%	
Salaries - Secondary Teachers	1130-112	-	-	25,873	-	-	-	-	-	
Employee Benefits										
Group Benefits	1100-210	-	-	4,685	-	-	-	-	-	
FICA	1100-220	-	-	-	-	-	-	-	-	
Medicare Taxes	1100-225	-	-	3,142	3,179	3,179	2,175	(1,004)	-32%	
Contribution to LA Teachers' Retirement	1100-231	-	-	56,263	56,565	56,565	37,200	(19,365)	-34%	
Workers Compensation	1100-260	-	-	1,322	1,294	1,294	885	(409)	-32%	
Total Regular Education Programs		-	-	289,482	280,281	280,281	190,260	(86,511)	-32%	
Special Education Programs										
Salaries - Teachers	1210-112	-	-	45,785	21,600	21,600	23,359	1,759	8%	
Salaries - Paraprofessionals	1210-115	-	-	977	-	-	-	-	-	
Employee Benefits										
Group Insurance	1210-210	-	-	4,187	-	-	-	-	-	
Medicare Taxes	1210-225	-	-	652	313	313	339	26	8%	
Contribution to LA Teachers' Retirement	1210-231	-	-	11,653	5,443	5,443	5,793	350	6%	
Workers Compensation	1210-260	-	-	276	127	127	138	11	9%	
Total Special Education Programs		-	-	63,530	27,483	27,483	29,629	2,146	8%	
Career & Technical Education Programs										
Salaries-Teachers	1310-112	-	-	977	-	-	-	-	-	
Salaries-Teachers	1340-112	-	-	3,084	-	-	-	-	-	
Salaries-Teachers	1390-112	-	-	1,504	-	-	-	-	-	
Employee Benefits										
Medicare	1300-225	-	-	77	-	-	-	-	-	
Contribution to LA Teacher's Retirement	1300-231	-	-	1,402	-	-	-	-	-	
Workers Compensation	1300-260	-	-	33	-	-	-	-	-	
Total Career and Technical Education Programs		-	-	7,077	-	-	-	-	-	
Other Instructional Programs										
Co-Curricular Activities										
Salaries-Teachers	1410-112	-	-	2,243	-	-	-	-	-	
Employee Benefits										
Medicare	1410-225	-	-	32	-	-	-	-	-	
Contribution to LA Teacher's Retirement	1410-231	-	-	565	-	-	-	-	-	
Workers Compensation	1410-260	-	-	13	-	-	-	-	-	
Total Other Instructional Programs		-	-	2,853	-	-	-	-	-	
Special Programs										
NCLB/ESSA Programs										
Purchased Professional and Technical Services	1510-300	41,863	22,000	29,032	430,489	430,489	-	(430,489)	-100%	
Other Purchased Expense	1510-500	-	-	1,435	13,350	13,350	-	(13,350)	-100%	
Travel Expense Reimbursement	1510-582	595	13,246	3,126	35,000	35,000	5,500	(29,500)	-84%	
Materials and Supplies	1510-610	-	4,000	-	6,600	6,600	4,000	(2,600)	-39%	
Miscellaneous Non-Public Expenditures	1510-895	19,662	29,476	4,100	68,000	68,000	32,728	(35,272)	-52%	
Total NCLB/ESSA Programs		62,120	68,722	37,693	553,439	553,439	42,228	(511,211)	-92%	
Special Programs - Pre-Kindergarten Programs										
Salaries - Teachers	1530-112	-	-	1,350	-	-	-	-	-	
Employee Benefits										
Medicare Taxes	1530-225	-	-	17	-	-	-	-	-	
Contribution to LA Teachers' Retirement	1530-231	-	-	340	-	-	-	-	-	
Workers Compensation	1530-260	-	-	8	-	-	-	-	-	
Purchased Professional and Technical Services	1530-300	-	-	-	-	-	-	-	-	
Total Special Programs - Pre-Kindergarten Programs		-	-	1,715	-	-	-	-	-	
Total Special Programs		62,120	68,722	39,408	553,439	553,439	42,228	(511,211)	-92%	
Instructional Staff Services										
Staff Training Services-Regular Education										
Salaries - Staff Instructors-Regular Education	2231-112	165,459	165,456	135,241	-	-	-	-	-	
Employee Benefits										
Group Insurance	2231-210	28,048	-	19,479	-	-	-	-	-	
Medicare Taxes	2231-225	2,287	2,399	1,869	-	-	-	-	-	
Contribution to LA Teachers' Retirement	2231-231	43,119	42,687	34,081	-	-	-	-	-	
Workman's Compensation	2231-260	942	628	798	-	-	-	-	-	
Total Staff Training Services-Regular Education		239,855	211,170	191,468	-	-	-	-	-	
Staff Training Services- Special Ed										
Salaries - Staff Instructors-Special Education	2232-112	-	-	8,550	-	-	-	-	-	
Employee Benefits										
Medicare Taxes	2232-225	-	-	122	-	-	-	-	-	
Contribution to LA Teachers' Retirement	2232-231	-	-	2,155	-	-	-	-	-	
Workers Compensation	2232-260	-	-	50	-	-	-	-	-	
Total Staff Training Services-Special Ed		-	-	10,877	-	-	-	-	-	

(Continued)

ASCENSION PARISH SCHOOL BOARD
TITLE II - IMPROVING TEACHER QUALITY STATE GRANTS (FUND 17)
SUMMARY BUDGET 2022-2023

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget	
		Original Budget	Actual - Feb.	July	Projected Actual	Amended Budget	Amount	%
Staff Training - Special Programs								
Staff Instructors - Other Special Programs	2234-112	\$ 233,439	\$ 505,211	\$ 74,465	\$ 654,304	\$ 654,304	\$ 464,193	(190,111) -29%
Purchased Professional and Technical Services	2234-300	-	-	-	-	-	15,000	15,000 100%
Employee Benefits								
Group Insurance	2234-210	46,887	58,890	13,113	127,824	127,824	88,321	(39,503) -31%
Medicare Taxes	2234-225	3,160	7,325	1,036	9,487	9,487	6,731	(2,756) -29%
Contribution to LA Teachers' Retirement	2234-231	60,016	130,344	18,765	164,885	164,885	115,120	(49,765) -30%
Educational Reimbursement	2234-240	-	-	370	-	-	4,000	4,000 100%
Workers Compensation	2234-260	1,303	1,919	439	3,860	3,860	2,739	(1,121) -29%
Total Staff Training - Special Programs		344,805	703,689	108,188	960,360	960,360	696,104	(264,256) -28%
Total Instructional Staff Services		584,660	914,859	310,533	960,360	960,360	696,104	(264,256) -28%
School Administration								
Other School Administrators	2400-111	-	-	1,650	-	-	-	- --
Assistant Principal Services	2420-111	-	-	1,950	-	-	-	- --
Employee Benefits								
Medicare Taxes	2400-225	-	-	51	-	-	-	- --
Contribution to LA Teachers' Retirement	2400-231	-	-	908	-	-	-	- --
Workers Compensation	2400-260	-	-	21	-	-	-	- --
Total School Administration		-	-	4,580	-	-	-	- --
TOTAL EXPENDITURES		646,780	983,581	717,463	1,821,563	1,821,563	958,221	(859,832) -47%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		47,361	67,143	(602,786)	129,610	129,610	68,180	(64,940) -47%
OTHER FINANCING SOURCES (USES)								
Transfers of Indirect Costs	5200-933	(47,361)	(67,143)	-	(129,610)	(129,610)	(68,180)	64,940 -47%
NET CHANGE IN FUND BALANCE		-	-	(602,786)	-	-	-	- --
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (602,786)	\$ -	\$ -	\$ -	-

(Concluded)

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

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

**ASCENSION PARISH SCHOOL BOARD
TITLE III - ENGLISH LANGUAGE ACQUISITION (FUND 41)
SUMMARY BUDGET 2022-2023**

								Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4547	\$ 65,361	\$ 72,417	\$ 16,993	\$ 111,020	\$ 111,020	\$ 79,449	\$ (31,571) -28%	
EXPENDITURES									
English Language Acquisition									
Salaries - Teachers	1520-112	25,291	20,099	19,242	38,397	38,397	26,429	(11,968) -31%	
Salaries - Para-professionals (Aides)	1520-115	9,642	12,638	783	5,000	5,000	9,775	4,775 96%	
Professional and Technical Supplies	1520-300	2,369	-	2,562	7,000	7,000	-	(7,000) -100%	
Travel Expense Reimbursement	1520-582	80	-	750	5,332	5,332	2,280	(3,052) -57%	
Other Purchased Services	1520-500	5,600	10,100	11,400	11,400	11,400	10,000	(1,400) -12%	
Materials and Supplies	1520-610	2,196	7,248	6,100	17,395	17,395	6,885	(10,510) -60%	
Employee Benefits									
Group Insurance	1520-210	9,424	8,339	3,037	7,300	7,300	9,085	1,785 24%	
Medicare Taxes	1520-225	448	475	286	629	629	525	(104) -17%	
Contribution to LA Teachers' Retirement	1520-231	8,614	8,446	5,046	10,936	10,936	8,979	(1,957) -18%	
Workers Compensation	1520-260	187	124	118	256	256	213	(43) -17%	
Total Special Programs		63,851	67,469	49,324	103,645	103,645	74,171	(29,474) -28%	
TOTAL EXPENDITURES		63,851	67,469	49,324	103,645	103,645	74,171	(29,474) -28%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		1,510	4,948	(32,331)	7,375	7,375	5,278	(2,097) -28%	
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	(1,510)	(4,948)	-	(7,375)	(7,375)	(5,278)	2,097 -28%	
NET CHANGE IN FUND BALANCE		-	-	(32,331)	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (32,331)	\$ -	\$ -	\$ -		

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

Federal grantor: United States Department of Education

CFDA number 84.365A

Authorization: Elementary and Secondary Education Act of 1965 (ESEA), as amended, Title III, Part A, Sections 3101-3141

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

**ASCENSION PARISH SCHOOL BOARD
TITLE III - IMMIGRANT (FUND 43)
SUMMARY BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4547	\$ 9,650	\$ 12,475	\$ 17,243	\$ 39,324	\$ 39,324	\$ 12,475	\$ (26,849)	-68%
EXPENDITURES									
English Language Acquisition									
Salaries - Teachers	1520-112	-	-	-	-	-	-	-	--
Professional and Technical Services	1520-300	-	-	-	-	-	-	-	--
Other Purchased Services	1520-500	160	3,127	-	-	-	-	-	--
Travel Expense Reimbursement	1520-582	3,040	-	-	-	-	3,127	3,127	100%
Materials and Supplies	1520-610	5,792	8,496	26,839	36,712	36,712	5,519	(31,193)	-85%
Technology Related Supplies	1520-615	-	-	-	-	-	3,000	3,000	100%
Employee Benefits									
Medicare Taxes	1520-225	-	-	-	-	-	-	-	--
Contribution to LA Teachers' Retirement	1520-231	-	-	-	-	-	-	-	--
Workers Compensation	1520-260	-	-	-	-	-	-	-	--
Total Special Programs		8,992	11,623	26,839	36,712	36,712	11,646	(25,066)	-68%
TOTAL EXPENDITURES		8,992	11,623	26,839	36,712	36,712	11,646	(25,066)	-68%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		658	852	(9,596)	2,612	2,612	829	(1,783)	-68%
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	(658)	(852)	-	(2,612)	(2,612)	(829)	1,783	-68%
NET CHANGE IN FUND BALANCE									
		-	-	(9,596)	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (9,596)	\$ -	\$ -	\$ -		

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

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

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

**ASCENSION PARISH SCHOOL BOARD
TITLE III -STATE SET ASIDE (FUND 168)
SUMMARY BUDGET 2022-2023**

	Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
			Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES										
Restricted Federal Grants-in-Aid	0000-4547	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%	
EXPENDITURES										
English Language Acquisition										
Salaries - Teachers	1520-112	-	-	2,611	3,930	3,930	3,930	-	0%	
Employee Benefits										
Medicare Taxes	1520-225	-	-	36	57	57	57	-	0%	
Contribution to LA Teachers' Retirement	1520-231	-	-	658	990	990	990	-	0%	
Workers Compensation	1520-260	-	-	15	23	23	23	-	0%	
Total Special Programs		-	-	3,320	5,000	5,000	5,000	-	0%	
TOTAL EXPENDITURES										
		-	-	3,320	5,000	5,000	5,000	-	0%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES										
		-	-	(3,320)	-	-	-	-	-	
OTHER FINANCING SOURCES (USES)										
Transfers of Indirect Costs	5200-933	-	-	-	-	-	-	-	-	
NET CHANGE IN FUND BALANCE										
		-	-	(3,320)	-	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	-	-	-			
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (3,320)	\$ -	\$ -	\$ -			

These funds will be used to support EL programming through the EL Coach and further expansion of the Two Way Immersion (TWI) model in established and new TWI programs.

Federal grantor: United States Department of Education
CFDA number 84.365
Authorization: PL 107-110 Elementary and Secondary Education Act, as amended
Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

**ASCENSION PARISH SCHOOL BOARD
TITLE IV A - STUDENT SUPPORT AND ACADEMIC ENRICHMENT (FUND 121)
SUMMARY BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4559	\$ 220,207	\$ 274,037	\$ 60,659	\$ 468,719	\$ 468,719	\$ 268,394	\$ (200,325)	-43%
EXPENDITURES									
NCLB/ESSA Programs									
Purchased Professional and Technical Services	1510-300	4,181	50,465	89,526	149,635	149,635	93,885	(55,750)	-37%
Repairs and Maintenance	1510-430	-	-	221	221	221	-	(221)	-100%
Other Purchased Services	1510-500	61,921	46,965	29,893	82,817	82,817	61,462	(21,355)	-26%
Travel Expense Reimbursement	1510-582	198	-	-	2,235	2,235	2,000	(235)	-11%
Materials and Supplies	1510-610	125,198	159,096	82,373	196,099	196,099	86,996	(109,103)	-56%
Technology-Related Supplies	1510-615	4,220	-	-	6,577	6,577	6,223	(354)	-5%
English Language Acquisition									
Other Purchased Services	1520-500	9,460	-	9,831	-	-	-	-	-
Total Special Programs		205,178	256,526	211,844	437,584	437,584	250,566	(187,018)	-43%
TOTAL EXPENDITURES		205,178	256,526	211,844	437,584	437,584	250,566	(187,018)	-43%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
		15,029	17,511	(151,185)	31,135	31,135	17,828	(13,307)	-43%
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs	5200-933	(15,029)	(17,511)	-	(31,135)	(31,135)	(17,828)	13,307	-43%
NET CHANGE IN FUND BALANCE									
		-	-	(151,185)	-	-	-	-	-
Fund Balance, Beginning of Year									
		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (151,185)	\$ -	\$ -	\$ -	\$ -	\$ -

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

Federal grantor: United States Department of Education
CFDA number 84.424A

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

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

**ASCENSION PARISH SCHOOL BOARD
TITLE IV SET ASIDE (FUND 132)
SUMMARY BUDGET 2022-2023**

								Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2022-2023 Budget	Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4559	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	\$ 25,000	\$ 16,000	178%	
EXPENDITURES									
Special Programs									
Purchased Professional/ Tech Services	1510-300	-	9,000	9,000	9,000	25,000	16,000	178%	
Total Special Programs		-	9,000	9,000	9,000	25,000	16,000	178%	
TOTAL EXPENDITURES		-	9,000	9,000	9,000	25,000	16,000	178%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-	-	-	
OTHER FINANCING SOURCES (USES)									
Transfers of Indirect Costs		-	-	-	-	-	-	-	
NET CHANGE IN FUND BALANCE									
		-	-	-	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -	-	-	

Title IV Set Aside is a planning grant to work with a behavior intervention to design a multi-tier system of support (MTSS) for 2019-2020 implementation through the development of a systematic professional development framework using evidence-based practices.

Federal grantor: United States Department of Education
CFDA number: 84.424
Authorization: PL 20 U.S.C. 7101 Title IV ESSA, as amended by ESSA
Louisiana Annual Financial Report (AFR) Fund Column 6, No Child Left Behind (NCLB) Funds

**ASCENSION PARISH SCHOOL BOARD
TITLE XIX - KID MED (FUND 25)
SUMMARY BUDGET 2022-2023**

							Change 2022 to 2023 Budget	
Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Amount	%
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget			
REVENUES								
Restricted Federal Grants-in-Aid	0000-1992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES								
Pupil Support Services								
Travel Expense Reimbursement	2130-582	(2,695)	-	-	-	-	-	-
Materials and Supplies	2130-610	2,033	-	-	-	3,293	3,293	100%
Total Pupil Support Services		(662)	-	-	-	3,293	3,293	100%
TOTAL EXPENDITURES		(662)	-	-	-	3,293	3,293	100%
NET CHANGE IN FUND BALANCE		662	-	-	-	(3,293)	(3,293)	100%
Fund Balance, Beginning of Year		2,631	3,293	3,293	3,293	3,293		
FUND BALANCE, END OF YEAR		\$ 3,293	\$ 3,293	\$ 3,293	\$ 3,293	\$ -		

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)
SUMMARY BUDGET 2022-2023**

Function Object	2020-2021 Actual	2021-2022				2022-2023 Budget	Change 2022 to 2023 Budget		
		Original Budget	Actual July - Feb.	Projected Actual	Amended Budget		Amount	%	
REVENUES									
Restricted Federal Grants-in-Aid	0000-4510	\$ 273,868	\$ 236,763	\$ 59,168	\$ 298,193	\$ 298,193	\$ 282,900	\$ (15,293)	-5%
EXPENDITURES									
Career and Technical Education Programs									
Salaries - Career/Tech Ed Program Teachers	1390-112	127,944	132,880	93,931	139,481	139,481	139,000	(481)	0%
Purchased Professional and Technical Services	1300-300	2,960	5,018	3,333	5,259	5,259	5,300	41	1%
Travel Expense Reimbursement	1300-582	21,959	18,000	29,140	30,200	30,200	30,000	(200)	-1%
Other Purchased Services	1300-500	62,749	36,000	17,534	54,000	54,000	54,000	-	0%
Technology Related Supplies	1300-615	4,499	5,711	6,767	44,337	44,337	42,400	(1,937)	-4%
Materials and Supplies	1300-610	26,602	22,844	3,701	8,633	8,633	10,600	1,967	23%
Textbooks/Workbooks	1300-642	5,420	-	5,979	-	-	-	-	-
Employee Benefits									
FICA	1300-220	4,390	2,815	5,125	7,046	7,046	1,171	(5,875)	-83%
Medicare Taxes	1300-225	1,851	1,927	1,362	2,011	2,011	23	(1,988)	-99%
Contribution to LA Teachers' Retirement	1300-231	14,777	11,064	2,854	6,450	6,450	397	(6,053)	-94%
Workers Compensation	1300-260	717	504	554	776	776	9	(767)	-99%
Total Career and Technical Education Programs		273,868	236,763	170,280	298,193	298,193	282,900	(15,293)	-5%
TOTAL EXPENDITURES		273,868	236,763	170,280	298,193	298,193	282,900	(15,293)	-5%
NET CHANGE IN FUND BALANCE									
		-	-	(111,112)	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ (111,112)	\$ -	\$ -	-	-	-

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

Federal grantor: United States Department of Education
CFDA number 84.048A

Authorization: Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV), Title I, 20 U.S.C. 2321
Louisiana Annual Financial Report (AFR) Fund Column 5, Special Funds Federal

ASCENSION PARISH SCHOOL BOARD
SCHEDULE OF RESTRICTED FEDERAL GRANTS-IN-AID REVENUE
2022-2023

<u>Federal Program Name</u>	<u>2020-2021 Amended Budget</u>	<u>2022-2023 Budget</u>	<u>Difference Increase (Decrease)</u>
Achieve! ESSER II	\$ 7,000,000	\$ 6,263,270	\$ (736,730)
Achieve ESSER III Formula	12,636,396	11,000,000	(1,636,396)
Achieve! ESSER III EB Interventions	3,200,000	-	(3,200,000)
Achieve ESSER II Incentive	100,000	303,318	203,318
Achieve ESSER III Incentive	1,062,773	600,000	(462,773)
Capital Area Human Services District-Gambling	9,000	9,000	-
Child Nutrition	17,245,352	13,925,156	(3,320,196)
Community Supply Building and Access Expansion ARPA	-	100,000	100,000
CLSD CIR/UIR B-5	45,600	-	(45,600)
CLSD CIR/UIR K-5	216,924	-	(216,924)
CLSD CIR/UIR 6-8	168,300	150,000	(18,300)
Community Child Care Recovery COVID 19 CCDF	-	-	-
Community Childcare Recovery COVID 19 CRRSA	150,000	-	(150,000)
COVID 19 FEMA DR-4484	-	-	-
Direct Student Services	362,676	333,192	(29,484)
Early Childhood Community Network Pilot	43,470	45,244	1,774
Early Childhood Lead Agencies	-	-	-
Early ID Lighthouse Pilot	-	-	-
Flood 8/2016 FEMA DR-4277	-	-	-
FEMA Hurricane IDA DR-4611	-	-	-
Fresh Fruits and Vegetables Program	47,300	50,469	3,169
Get Ready Cohort	-	-	-
Head Start	1,776,433	1,829,419	52,986
Head Start Supplement COVID 19	-	203,060	203,060
Head Start CRRSA	12,000	63,543	51,543
Head Start America Rescue Plan Covid	160,000	106,868	(53,132)
Homeless ARP	8,000	75,271	67,271
Infant Class Support	-	-	-
Jobs for America's Graduates	231,137	289,800	58,663
Real Time Access to Literacy	-	-	-
Redesign Planning 1003A	62,600	125,200	62,600
Reserve Officer Training Corps	200,000	150,000	(50,000)
School Improvement-Believe and Succeed 1003g	-	-	-
Special Education-High Cost Services	80,061	-	(80,061)
Special Education-High Cost Services Round 2	-	-	-
Special Education-IDEA 611 ARP	1,241,449	1,241,449	-
Special Education-IDEA 619 ARP	-	102,786	102,786
Special Education-611 Set Aside	19,586	-	(19,586)
Special Education-619 Set Aside	4,347	-	(4,347)
Special Education-IDEA	7,430,766	4,742,666	(2,688,100)
Special Education-Preschool	181,288	101,722	(79,566)
Ready Start Network PDG	47,537	-	(47,537)
Ready Start Network CCDF	52,463	-	(52,463)
Striving Readers Comprehensive Literacy SRCL Birth -5	-	-	-
Strong Start 2020 ESSERF Formula	112,476	-	(112,476)
Strong Start 2020 ESSERF Incentive	269,459	-	(269,459)
Strong Start 2020 GEERF	-	-	-
Title I-Every Student Succeeds Act	5,152,603	3,511,761	(1,640,842)
Title II-Improving Teacher Quality State Grants	1,951,173	1,026,401	(924,772)
Title III-English Language Acquisition	111,020	79,449	(31,571)
Title III-Immigrant	39,324	12,475	(26,849)
Title III State Set Aside	5,000	5,000	-
Title IV-Student Support and Academic Enrichment	468,719	268,394	(200,325)
Title IV Set Aside	9,000	25,000	16,000
Title XIX-Kid Med	-	-	-
Vocational Education-Carl Perkins	298,193	282,900	(15,293)
Total Restricted Federal Grants-in-Aid Revenue	\$ 62,212,425	\$ 47,022,813	\$ (15,189,612)

ESSER- Elementary and Secondary Emergency Relief
ARP - American Rescue Plan
CLSD - Comprehensive Literacy State Development
CCDF - Child Care and Development Fund
IDEA - Individuals with Disabilities Education Act

**ASCENSION PARISH SCHOOL BOARD
APPROPRIATED FUNDS BUDGET SUMMARY
2022-2023**

	2020-2021 Actual			2021-2022 Projected Actual			2022-2023 Budget		
	General Fund	Special Revenue Funds	Total - Appropriated	General Fund	Special Revenue Funds	Total - Appropriated	General Fund	Special Revenue Funds	Total - Appropriated
REVENUES									
Ad Valorem Taxes	\$ 73,128,154	\$ -	\$ 73,128,154	\$ 73,279,119	\$ -	\$ 73,279,119	\$ 75,800,000	\$ -	\$ 75,800,000
Sales and Use Taxes	75,345,331	-	75,345,331	81,189,694	-	81,189,694	77,700,000	-	77,700,000
Minimum Foundation Program	113,002,781	143,648	113,146,429	117,000,000	120,000	117,120,000	124,852,194	120,000	124,972,194
Federal Grants	-	35,544,939	35,544,939	-	60,930,976	60,930,976	-	51,840,617	51,840,617
Other Revenues	<u>3,373,691</u>	<u>1,260,996</u>	<u>4,634,687</u>	<u>3,591,800</u>	<u>1,210,881</u>	<u>4,802,681</u>	<u>4,748,000</u>	<u>1,379,658</u>	<u>6,127,658</u>
TOTAL REVENUES	264,849,957	36,949,583	301,799,540	275,060,613	62,261,857	337,322,470	283,100,194	53,340,275	336,440,469
EXPENDITURES									
Regular Education	111,445,325	5,690,028	117,135,353	119,024,410	17,147,723	136,172,133	124,983,509	11,128,380	136,111,889
Special Education	25,715,152	1,483,400	27,198,552	27,859,710	3,933,606	31,793,316	28,912,012	1,470,054	30,382,066
Career and Technical Education	2,959,963	465,763	3,425,726	2,918,927	529,330	3,448,257	3,145,374	572,700	3,718,074
Other Instructional Programs	4,320,064	1,795,887	6,115,951	5,202,545	2,345,066	7,547,611	6,261,252	786,200	7,047,452
Special Programs	<u>4,178,321</u>	<u>4,528,544</u>	<u>8,706,865</u>	<u>4,116,439</u>	<u>6,874,544</u>	<u>10,990,983</u>	<u>4,602,729</u>	<u>5,232,505</u>	<u>9,835,234</u>
Total Instruction	148,618,825	13,963,622	162,582,447	159,122,031	30,830,269	189,952,300	167,904,875	19,189,839	187,094,714
Pupil Support	14,045,807	1,352,489	15,398,296	15,159,193	1,418,345	16,577,538	15,795,122	2,249,864	18,044,986
Instructional Staff Services	11,629,780	4,166,318	15,796,098	12,454,682	6,038,339	18,493,021	13,003,871	5,886,161	18,890,032
General Administration	5,735,764	-	5,735,764	5,660,200	-	5,660,200	6,015,876	-	6,015,876
School Administration	14,314,543	30,575	14,345,118	15,642,241	103,274	15,745,515	15,958,277	16,000	15,974,277
Business Services	2,428,939	1,425,379	3,854,318	2,666,310	58,670	2,724,980	2,820,832	-	2,820,832
Operation and Maintenance of Plant	31,587,061	1,376,306	32,963,367	32,470,819	1,466,433	33,937,252	35,221,145	3,052,300	38,273,445
Student Transportation	14,898,612	407,094	15,305,706	17,676,025	493,977	18,170,002	18,861,246	238,718	19,099,964
Central Services	7,702,419	105,239	7,807,658	6,861,938	108,795	6,970,733	7,049,447	104,455	7,153,902
Food Service	263,029	14,540,929	14,803,958	455,716	17,577,791	18,033,507	-	15,252,577	15,252,577
Facility Acquisition and Construction	719,559	1,175,961	1,895,520	1,296,283	239,917	1,536,200	1,053,170	1,440,000	2,493,170
Debt Service	<u>26,492</u>	-	<u>26,492</u>	<u>11,875</u>	-	<u>11,875</u>	<u>13,000</u>	-	<u>13,000</u>
Total Support Services	103,352,005	24,580,290	127,932,295	110,355,282	27,505,541	137,860,823	115,791,986	28,240,075	144,032,061
TOTAL EXPENDITURES	<u>251,970,830</u>	<u>38,543,912</u>	<u>290,514,742</u>	<u>269,477,313</u>	<u>58,335,810</u>	<u>327,813,123</u>	<u>283,696,861</u>	<u>47,429,914</u>	<u>331,126,775</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	12,879,127	(1,594,329)	11,284,798	5,583,300	3,926,047	9,509,347	(596,667)	5,910,361	5,313,694
OTHER FINANCING SOURCES (USES)									
Other Financing Sources	2,025,545	401,877	2,427,422	2,964,821	617,832	3,582,653	2,964,821	411,108	3,375,929
Other Financing Uses	<u>(4,547,746)</u>	<u>(940,208)</u>	<u>(5,487,954)</u>	<u>(3,538,312)</u>	<u>(4,996,222)</u>	<u>(8,534,534)</u>	<u>(2,358,154)</u>	<u>(2,704,802)</u>	<u>(5,062,956)</u>
NET FINANCING SOURCES (USES)	(2,522,201)	(538,331)	(3,060,532)	(573,491)	(4,378,390)	(4,951,881)	606,667	(2,293,694)	(1,687,027)
NET CHANGE IN FUND BALANCES	10,356,926	(2,132,660)	8,224,266	5,009,809	(452,343)	4,557,466	10,000	3,616,667	3,626,667
Fund Balance, Beginning of Year	<u>61,711,464</u>	10,198,609	71,910,073	<u>72,068,390</u>	<u>8,065,949</u>	<u>80,134,339</u>	<u>77,078,199</u>	<u>7,613,606</u>	<u>84,691,805</u>
FUND BALANCES, END OF YEAR	<u>\$ 72,068,390</u>	<u>\$ 8,065,949</u>	<u>\$ 80,134,339</u>	<u>\$ 77,078,199</u>	<u>\$ 7,613,606</u>	<u>\$ 84,691,805</u>	<u>\$ 77,088,199</u>	<u>\$ 11,230,273</u>	<u>\$ 88,318,472</u>

**ASCENSION PARISH SCHOOL BOARD
FUND BALANCES SCHEDULE
2022-2023**

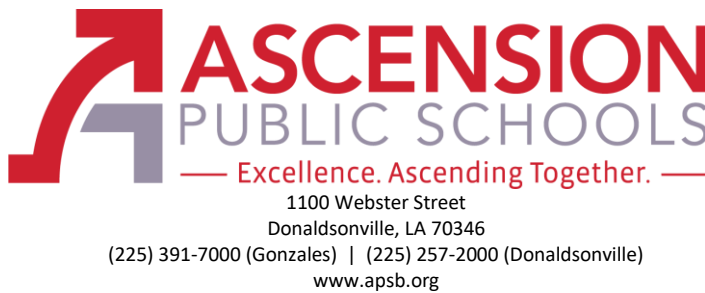
	<u>Major Funds</u>		(c)	(d)	(e)	(f)	(g)	(h)	(i)
	(a)	(b)	Special	= (a) + (c)	Capital	Debt	= (b)+(d)+(e)+(f)	Health	= (g) + (h)
	General	2020 Bond	Revenue	Total	Projects	Service	Total	Care	Total
	Fund	Construction Fund	Funds	Appropriated	Funds	Funds	Governmental	Fund	All Funds
Beginning Fund Balance	\$77,078,199	\$ 142,440,398	\$ 7,613,606	\$84,691,805	\$ 5,817,340	\$11,748,813	\$ 244,698,356	\$ 1,127,807	\$ 245,826,163
Increases									
Revenues	283,100,194	30,347	53,340,275	336,440,469	975	24,517,970	360,989,761	44,553,885	405,543,646
Other Sources of Funds	<u>2,964,821</u>	-	<u>411,108</u>	<u>3,375,929</u>	-	-	<u>3,375,929</u>	<u>500,000</u>	<u>3,875,929</u>
Total Increases	286,065,015	30,347	53,751,383	339,816,398	975	24,517,970	364,365,690	45,053,885	409,419,575
Decreases									
Expenditures	283,696,861	97,740,000	47,429,914	331,126,775	5,818,315	26,026,560	460,711,650	45,019,285	505,730,935
Other Uses of Funds	<u>2,358,154</u>	-	<u>2,704,802</u>	<u>5,062,956</u>	-	-	<u>5,062,956</u>	-	<u>5,062,956</u>
Total Decreases	286,055,015	97,740,000	50,134,716	336,189,731	5,818,315	26,026,560	465,774,606	45,019,285	510,793,891
Net Increase (Decrease)	<u>10,000</u>	<u>(97,709,653)</u>	<u>3,616,667</u>	<u>3,626,667</u>	<u>(5,817,340)</u>	<u>(1,508,590)</u>	<u>(101,408,916)</u>	<u>34,600</u>	<u>(101,374,316)</u>
Ending Fund Balance	<u>\$77,088,199</u>	<u>\$ 44,730,745</u>	<u>\$ 11,230,273</u>	<u>\$88,318,472</u>	<u>\$ -</u>	<u>\$10,240,223</u>	<u>\$ 143,289,440</u>	<u>\$ 1,162,407</u>	<u>\$ 144,451,847</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), 2020 Bond Construction Fund (b), and Health Care (h) funds are the three major funds of the Ascension Parish School Board.

David Alexander
Superintendent

Taft Kleinpeter
Board President
District 5B

Troy Gautreau, Sr.
Vice President
District 7A



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

BUDGET AMENDMENT AND ADOPTION RESOLUTION

July 19, 2022

The following resolution was offered by Patricia Russo and seconded by Jared Bercegeay,

A resolution amending the special revenue funds budgets for the fiscal year beginning on July 1, 2021 and ending on June 30, 2022 and adopting, finalizing, and implementing the general fund budget and the special revenue funds budgets of the Ascension Parish School Board for the fiscal year beginning on July 1, 2022 and ending on June 30, 2023.

WHEREAS David Alexander, in his capacity as chief administrative officer of the Ascension Parish School Board, prepared, with the assistance of Kimneye S. Cox, MBA, Director of Business Services, amended special revenue funds budgets for the fiscal year beginning on July 1, 2021 and ending on June 30, 2022 ("amended"), and proposed general fund and special revenue funds budgets for the fiscal year beginning on July 1, 2022 and ending on June 30, 2023 ("proposed"), which was accompanied by a budget adoption resolution; and

WHEREAS the proposed general fund budget, the amended and proposed special revenue funds budgets and the accompanying budget adoption resolution have been submitted to this School Board for review and consideration; and

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

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

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

1. None
- 2.
- 3.

BUDGET AMENDMENT AND ADOPTION RESOLUTION

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.

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: Robyn Penn Delaney, Julie Blouin, Marty Bourgeois, John Murphy, Taft Kleinpeter
Troy Gautreau, John Defrances, Jared Bercegeau, Louis Lambert, Patricia Russo


NAYS: None

ABSTAINING: None

ABSENT: Scott Duplechein

And the resolution was declared adopted on this 19th day of July, 2022.


Secretary-Treasurer


President

PROPRIETARY FUND BUDGET – HEALTH CARE INTERNAL SERVICE FUND

The self-insured Health Care internal service fund, with budgeted expenditures for 2022-2023 estimated at \$45 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, 2021 (the prior fiscal year) resulted in an operating gain of \$5,887. Over the previous four fiscal years, a total of \$10 million was transferred from the general fund to the Health Care fund. For the 2021-2022 (current) fiscal year, an operating loss of \$2 million is projected before a \$2 million transfer in from the general fund.

As plan participation in the APSB Health Care Plans have increased by 1.5% over the previous fiscal year, APSB will stay committed to keeping plan premiums and expenses at a reasonable rate for all members. Looking forward to the 2022-2023 fiscal year, premium revenues are expected to increase by 8%, while claims expenses are projected to increase by 5% over the current year's projected actual.



Three middle school kids having a conversation at the lunch table.

**ASCENSION PARISH SCHOOL BOARD
HEALTH CARE INTERNAL SERVICE FUND (FUND 11)
BUDGET 2022 - 2023**

			2021-2022				Change 2022 to 2023 Budget	
	Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	2022-2023 Budget	Amount	%
<u>OPERATING REVENUES</u>								
Premiums	0000-1999	\$ 38,683,718	\$ 38,798,539	\$ 23,868,365	\$ 40,917,197	\$ 44,553,885	\$ 5,755,346	15%
Premium Revenue-Postemployment Benefits	0000-1999	-	-	-	-	-	-	
TOTAL OPERATING REVENUES		38,683,718	38,798,539	23,868,365	40,917,197	44,553,885	5,755,346	15%
<u>OPERATING EXPENSES</u>								
Claims	2590-210	38,612,493	37,159,325	25,517,168	40,017,578	42,018,456	4,859,131	13%
Reinsurance Premiums	2590-210	(132,202)	(199,428)	(120,520)	(180,780)	(189,819)	9,609	-5%
Administrative Services	2590-210	3,178,970	2,917,375	2,012,341	3,018,512	3,169,437	252,062	9%
Affordable Care Act Fees	2590-210	-	-	-	-	-	-	
Patient-centered Outcomes Research Fees	2590-210	38,445	20,200.00	20,123	20,200	21,210	1,010	100%
Postemployment Benefits	2590-210	-	-	-	-	-	-	
Incentive Reward Payment	2590-210	125	125	-	-	-	(125)	100%
TOTAL OPERATING EXPENSES		41,697,831	39,897,597	27,429,112	42,875,510	45,019,285	5,121,813	13%
OPERATING PROFIT (LOSS/ GAIN)		(3,014,113)	(1,099,058)	(3,560,747)	(1,958,313)	(465,400)	633,533	-58%
<u>NON-OPERATING REVENUES</u>								
Transfers In	5220-000	3,020,000	2,000,000	-	2,000,000	500,000	(1,500,000)	-75%
TOTAL NON-OPERATING REVENUES		3,020,000	2,000,000	-	2,000,000	500,000	(1,500,000)	-75%
<u>CHANGE IN NET POSITION</u>		5,887	900,942	(3,560,747)	41,687	34,600	(866,467)	100%
Total Net Position, Beginning of Year	9740-0000	1,080,233	9,173	1,086,120	1,086,120	1,127,807		
TOTAL NET POSITION, END OF YEAR		\$ 1,086,120	\$ 910,115	\$ (2,474,628)	\$ 1,127,807	\$ 1,162,407		



CAPITAL, DEBT, & STRATEGIC PLANNING



CAPITAL, DEBT AND STRATEGIC PLANNING

CAPITAL PROJECTS AND EXPENDITURES



Sugar Mill opened in Fall 2021

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

\$120 Million Bonds Approved in 2016 Schedule of Issues

<u>Date Issued</u>	<u>Amount</u>
September 7, 2016	\$20,000,000
July 31, 2018	\$60,000,000
September 5, 2019	<u>\$40,000,000</u>
Total	\$120,000,000

On August 15, 2020, the voters of Ascension parish approved a \$140 million bond proposition to fund sixteen 2020 bond projects which are expected to be completed in four years. Bonds were issued as follows:

\$140 Million Bonds Approved in 2020 Schedule of Issues

<u>Date Issued</u>	<u>Amount</u>
October 29, 2020	\$100,000,000
May 11, 2022	\$40,000,000

CAPITAL, DEBT AND STRATEGIC PLANNING

The status of the following projects as of May 2022 was:

Substantially Complete/Complete

<u>Location</u>	<u>Project</u>
Apple Digital	Relocation and renovations
Dutchtown Primary	Classroom addition
Lowery Middle	Classroom addition
Prairieville Middle	Build new gym
St. Amant High	Renovations and additions
Primary Schools	Construct covered play pavilion

For the 2022-2023 fiscal year, approximately \$4.5 million will be spent on the following projects:

Ascension Parish School Board Capital Projects and Expenditures 2022-2023		
<u>School</u>	<u>Project</u>	<u>Total Amount</u>
East Ascension High	Renovations and additions	1,621,000
District-wide	Access Controls, School Security Improvements/Implementation	1,288,000
Prairieville High	Phase I	<u>1,607,472</u>
Total		<u>\$4,516,472</u>

CAPITAL, DEBT AND STRATEGIC PLANNING

These capital projects are funded by general obligation bond proceeds which were approved by the voters in April 2016.

The 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 under construction. Cover has been constructed over play areas at all primary schools to provide those 10,700 students with outdoor instructional space that can be used during inclement weather to support student wellness goals. The school security improvements include constructing secure entrances and access controls, law enforcement notification systems, adding signage to building exteriors, and additional video surveillance cameras. The 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.

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 non spendable and committed amounts.

Following is a list of capital assets budgeted in the 2022-2023 general fund (fund 82):

2022-2023 General Fund Budgeted Capital Asset Land Improvements and Purchases

<u>Location</u>	<u>Amount</u>	<u>Project Title</u>
Central Middle School	200,000	Chiller Replacement
Supply Chain Warehouse	400,000	Loading Dock
Bus Barn	450,000	Office Renovations
Donaldsonville High and East Ascension High	250,000	Resurface Track(s)
Total	<u>\$1,300,000</u>	

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

ASCENSION PARISH SCHOOL BOARD
GENERAL FUND MAJOR CONSTRUCTION PROJECTS (FUND 82)
Summary Budget 2022-2023

Function Object	2020-2021 Actual	2021-2022		Projected Actual	2022-2023	Change 2022 to 2023 Budget	
		Original Budget	Actual July-Feb			Amount	%
REVENUES							
Earnings on Investments	0000-1510	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total - Revenue							
EXPENDITURES							
SUPPORT SERVICES PROGRAMS							
Operation and Maintenance of Plant Services							
Purchased Prof and Tech Services	2620-300	21,048	-	103,963	140,000	135,868	-
Repairs and Maintenance Services	2620-430	311,365	-	85,834	100,000	140,000	-
Materials and Supplies	2620-610	-	-	-	-	-	-
Technology-related Supplies	2620-615	-	-	-	-	-	-
Technology-related Hardware	2620-734	-	-	-	-	-	-
Total Operation and Maintenance of Plant Services		332,413	-	189,798	240,000	275,868	-
Administrative Technical (Data Proc.) Services							
Technology-related Hardware	2840-734	55,693	-	-	-	-	-
Technology-related Supplies	2840-615	285,011	-	-	-	-	-
Total - Administrative Technical Services		340,704	-	-	-	-	-
Facility Acquisition and Construction							
Architect/Engineering Services	4300-334	374,967	603,750	102,305	125,000	125,000	(478,750) 100%
Other Purchased Professional & Tech. Services	4900-300	169	-	-	-	-	(169) -
Building Improvements	4600-450	831,534	4,025,000	1,679,260	2,100,000	900,000	(3,125,000) -78%
Building Acquisition and Construction	4500-450	-	-	-	-	-	-
Other Purchased Property Services	4900-400	-	-	-	-	-	-
All Other Purchased Services	4900-500	-	-	-	-	-	-
Other Supplies	4900-600	-	-	-	-	-	-
Land Acquisitions	4100-710	-	-	-	-	-	-
Land Improvements	4200-710	7,580	-	30,794	46,190	-	-
Total Facility Acquisition and Construction Services		1,214,250	4,628,750	1,812,358	2,271,190	1,025,000	(3,603,919) -78%
TOTAL EXPENDITURES		1,887,367	4,628,750	2,002,156	2,511,190	1,300,868	(3,328,051) -72%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(1,887,367)	(4,628,750)	(2,002,156)	(2,511,190)	(1,300,868)	3,328,051 -72%
OTHER FINANCING SOURCES (USES) OF FUNDS							
Other Financing Sources							
Transfers In	5220-000	-	-	-	-	-	-
Total Other Financing Sources		-	-	-	-	-	-
Other Financing Uses							
Transfers Out	5200-932	-	-	-	-	-	-
Total Other Financing Uses		-	-	-	-	-	-
NET OTHER FINANCING SOURCES (USES)		-	-	-	-	-	-
NET CHANGE IN FUND BALANCE		(1,887,367)	(4,628,750)	(2,002,156)	(2,511,190)	(1,300,868)	3,328,051 -72%
Fund Balance, Beginning of Year	0000-9795	5,699,425	3,812,058	3,812,058	3,812,058	1,300,868	
FUND BALANCE, END OF YEAR	0000-9795	\$ 3,812,058	\$ (816,692)	\$ 1,809,902	\$ 1,300,868	\$ (0)	

CAPITAL, DEBT AND STRATEGIC PLANNING

DEBT

At the end of the current fiscal year the Ascension Parish School Board will have \$330 million in debt obligations outstanding:

Outstanding Debt at June 30, 2022

	Original	Final	Final	Projected Outstanding
<u>General Obligation Bonds</u>	<u>Issue</u>	<u>Rates</u>	<u>Payment Due</u>	<u>Principal 6/30/2022</u>
Series 2011*	4,340,000	2.30%	2022	-
Series 2012*	20,000,000	3.00%	2022	-
Series 2013*	30,000,000	3.0 - 4.0%	2025	4,005,000
Series 2013A*	28,260,000	3.0 - 4.0%	2026	5,040,000
Series 2014*	7,215,000	2.0 - 3.5%	2026	3,265,000
Series 2015*	34,915,000	2.0 - 4.0%	2028	21,185,000
Series 2016	20,000,000	2.0 - 5.0%	2036	19,400,000
Series 2017*	7,865,000	3.0 - 4.0%	2030	6,965,000
Series 2018	60,000,000	2.0 - 5.0%	2038	47,850,000
Series 2019	40,000,000	3.0 - 5.0%	2039	39,250,000
Series 2020	100,000,000	4.00%	2040	98,295,000
Series 2020 (Refunding)	40,340,000	2.00%	2033	39,565,000
Series 2022	40,000,000	5.00%	2042	40,000,000
Subtotal	432,935,000			324,820,000
<u>Qualified School Construction Bonds</u>				
Series 2009	10,000,000	0.89%	2024	2,000,000
Series 2011	10,000,000	0.50%	2025	2,666,674
Series 2012	1,460,775	0.00%	2032	730,388
Subtotal	21,460,775			5,397,062
Grand Total	\$ 454,395,775			\$ 330,217,062

In the 2021-2022 fiscal year, the Ascension Parish School Board issued the final \$40 million of the \$140 million in general obligation bonds for the purposes of funding capital project expenditures as detailed in the Capital Projects and Expenditures section.

CAPITAL, DEBT AND STRATEGIC PLANNING

As of April 2022, Ascension Parish School Board bond rating remained AA/Stable. This rating means that the district's key credit metrics remain stable overall. In addition to the location, being near Baton Rouge, the growing local economy has supported stability in enrollment and rising revenues.

Principal and interest requirements for 2022-2023 totaling \$24.9 million detailed below are funded by a total of 15.08 mills ad valorem tax levy.

2022-2023 Budgeted Principal and Interest Payments				
<u>General Obligation Bonds</u>	<u>Purpose</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Series 2011	Advance refund Series 2002	-	-	-
Series 2012	Purchase/improve land/facilities	-	-	-
Series 2013	Purchase/improve land/facilities	1,280,000	132,950	1,412,950
Series 2013A	Purchase/improve land/facilities	1,185,000	176,400	1,361,400
Series 2014	Advance refund Series 2006	765,000	106,475	871,475
Series 2015	Advance refund Series 2007 and 2008	3,380,000	699,975	4,079,975
Series 2016	Purchase/improve land/facilities	700,000	674,750	1,374,750
Series 2017	Advance refund Series 2010	890,000	252,150	1,142,150
Series 2018	Purchase/improve land/facilities	250,000	1,895,575	2,145,575
Series 2019	Purchase/improve land/facilities	250,000	1,370,400	1,620,400
Series 2020	Purchase/improve land/facilities	1,685,000	3,931,800	5,616,800
Series 2020 (Refunding)	Purchase/improve land/facilities	1,535,000	614,312	2,149,312
Series 2022	Purchase/improve land/facilities	<u>1,570,000</u>	<u>1,611,111</u>	<u>3,181,111</u>
Subtotal		\$13,490,000	\$11,465,898	\$ 24,955,898
 <u>Qualified School Construction Bonds</u>				
Series 2009	Energy management (reduce utility costs)	666,666	89,000	755,666
Series 2011	Purchase/improve land/facilities	666,666	50,000	716,666
Series 2012	Purchase/improve land/facilities	<u>73,039</u>	<u>-</u>	<u>73,039</u>
Subtotal		1,406,371	139,000	1,545,371
Grand Total		\$ 14,896,371	\$ 11,604,898	\$ 26,501,269
		13,361,371	10,990,586	24,351,957

(Series 2011 and 2012 retired in March 2022)

CAPITAL, DEBT AND STRATEGIC PLANNING

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

Of the \$140 million which the voters of Ascension Parish approved in April 2020, the entire \$140 million has been issued as of May 11, 2022.

**ASCENSION PARISH SCHOOL BOARD
DEBT SERVICE FUNDS
SUMMARY BUDGET 2022-2023**

			2021-2022				Change 2022 to 2023 Budget	
	Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	2022-2023 Budget	Amount	%
REVENUES								
Ad Valorem Taxes	0000-1113	\$ 23,171,916	\$ 23,063,238	\$ 23,251,556	\$ 23,608,292	\$ 24,317,631	\$ 1,254,393	95%
Net Change in Fair Value of Investments	1530-0015	\$ -	\$ -	\$ (6,622)	\$ (9,933)	\$ (10,231)	(10,231)	
Interest on Investments	0000-1510	244,024	588,000	835,486	838,843	210,570	(377,430)	164%
TOTAL REVENUES		23,415,940	23,651,238	24,080,421	24,437,202	24,517,970	866,732	96%
EXPENDITURES								
General Administration								
Pension Accumulation Fund	2310-313	763,033	785,924	786,115	786,115	820,264	34,340	96%
Debt Service								
Legal Services	5100-332	-	-	-	-	-	-	-
Banking Services	5100-340	850	-	(151)	(151)	1,000	1,000	-
Other Purchased Professional & Tech Serv	5100-300	-	-	-	-	-	-	-
Interest (long-term)	5100-832	8,263,103	6,333,554	10,264,054	10,472,554	10,472,554	4,139,000	35%
Redemption of Principal	5100-831	11,559,596	11,286,371	13,496,114	14,986,080	14,732,742	3,446,371	69%
Miscellaneous Expenditures	5100-800	-	-	-	-	-	-	-
TOTAL EXPENDITURES		20,586,582	18,405,849	24,546,133	26,244,598	26,026,560	7,620,711	59%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		2,829,358	5,245,389	(465,712)	(1,807,396)	(1,508,590)	(6,753,979)	229%
OTHER FINANCING SOURCES (USES)								
Issuance of Debt	5110-000	9,582	-	-	-	-	-	-
Debt Premium	5120-000	-	-	-	-	-	-	-
Miscellaneous	5100-800	-	-	-	-	-	-	-
Payment to Escrow Agent	5100-915	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)		9,582	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES		2,838,941	5,245,389	(465,712)	(1,807,396)	(1,508,590)	(6,753,979)	-129%
Fund Balances, Beginning of Year		10,717,268	13,556,209	13,556,209	13,556,209	11,748,813		
FUND BALANCES, END OF YEAR		\$ 13,556,209	\$ 18,801,598	\$ 13,090,497	\$ 11,748,813	\$ 10,240,223		

**ASCENSION PARISH SCHOOL BOARD
PARISH-WIDE SINKING FUND (FUND 8)
SUMMARY BUDGET 2022-2023**

			2021-2022				Change 2022 to 2023 Budget	
	Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	2022-2023 Budget	Amount	%
<u>REVENUES</u>								
Ad Valorem Taxes	0000-1113	\$ 21,865,902	\$ 21,825,867	\$ 22,012,765	\$ 22,300,000	\$ 22,969,000	\$ 1,143,133	5%
Net Change in Fair Value of Investments	1530-0015	-	-	\$ (6,622)	\$ (9,933)	(10,231)	\$ (10,231)	
Interest on Investments	0000-1510	11,443	280,000	10,071	13,427	13,830	(266,170)	-95%
TOTAL REVENUES		21,877,345	22,105,867	22,016,213	22,303,495	22,972,600	866,733	4%
<u>EXPENDITURES</u>								
<u>General Administration</u>								
Pension Accumulation Fund	2310-0313	763,033	785,924	786,115	786,115	820,264	34,340	4%
<u>Debt Service</u>								
Legal Services	5100-332	-	-	-	-	-	-	-
Banking Services	5100-340	850	-	(151)	(151)	1,000	1,000	-
Other Purchased Professional & Tech Serv	5100-300	-	-	-	-	-	-	-
Interest (long-term)	5100-832	8,124,103	6,194,554	10,194,554	10,333,554	10,333,554	4,139,000	67%
Redemption of Principal	5100-831	10,160,000	9,880,000	11,585,000	12,991,372	13,326,371	3,446,371	35%
Miscellaneous Expenditures	5100-800	-	-	-	-	-	-	-
TOTAL EXPENDITURES		19,047,986	16,860,478	22,565,519	24,110,890	24,481,189	7,620,711	45%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		2,829,359	5,245,389	(549,305)	(1,807,396)	(1,508,589)	(6,753,978)	-129%
<u>OTHER FINANCING SOURCES (USES)</u>								
Issuance of Debt	5110-000	9,582	-	-	-	-	-	-
Debt Premium	5120-000	-	-	-	-	-	-	-
Miscellaneous	5100-800	-	-	-	-	-	-	-
Payment to Escrow Agent	5100-915	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)		9,582	-	-	-	-	-	-
<u>NET CHANGE IN FUND BALANCE</u>		2,838,941	5,245,389	(549,305)	(1,807,396)	(1,508,589)	(6,753,978)	-129%
Fund Balance, Beginning of Year	credit	10,717,268	13,556,209	13,556,209	13,556,209	11,748,813		
FUND BALANCE, END OF YEAR	debit	\$ 13,556,209	\$ 18,801,598	\$ 13,006,904	\$ 11,748,813	\$ 10,240,223		

**ASCENSION PARISH SCHOOL BOARD
QUALIFIED SCHOOL CONSTRUCTION BONDS 2009 SINKING FUND (FUND 63)
SUMMARY BUDGET 2022-2023**

			2021-2022					Change 2022 to 2023 Budget	
	Function Object	2020-2021 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended	2022-2023 Budget	Amount	%
REVENUES									
Ad Valorem Taxes	0000-1113	\$ 612,971	\$ 655,666	\$ 571,140	\$ 615,640	\$ 684,653	\$ 655,666	\$ (28,987)	0%
Interest on Investments	0000-1510	<u>136,586</u>	<u>100,000</u>	<u>71,013</u>	<u>71,013</u>	<u>71,013</u>	<u>100,000</u>	<u>\$ 28,987</u>	0%
TOTAL REVENUES		749,557	755,666	642,154	686,654	755,666	755,666	(0)	0%
EXPENDITURES									
Debt Service									
Interest (long-term)	5100-832	89,000	89,000	44,500	89,000	89,000	89,000	-	0%
Redemption of Principal	5100-831	<u>660,557</u>	<u>666,666</u>	<u>597,654</u>	<u>597,654</u>	<u>666,666</u>	<u>666,666</u>	<u>-</u>	0%
TOTAL EXPENDITURES		\$ 749,557	755,666	642,154	686,654	755,666	755,666	-	0%
NET CHANGE IN FUND BALANCE									
		-	-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-	-	-	
FUND BALANCE, END OF YEAR		- \$	-	\$	-	\$	-	\$	-

**ASCENSION PARISH SCHOOL BOARD
QUALIFIED SCHOOL CONSTRUCTION BONDS 2011 SINKING FUND (FUND 69)
SUMMARY BUDGET 2022-2023**

			2021-2022				Change 2022 to 2023 Budget	
	Function Object	2020-2021 Actual	Original Budget	Actual July-Feb	Projected Actual	2022-2023 Budget	Amount	%
<u>REVENUES</u>								
Ad Valorem Taxes	0000-1113	\$ 626,406	\$ 516,666	\$ 608,073	\$ 633,073	\$ 633,073	\$ 116,407	23%
Interest on Investments	0000-1510	<u>89,594</u>	<u>200,000</u>	<u>83,593</u>	<u>83,593</u>	<u>83,593</u>	<u>(116,407)</u>	-58%
TOTAL REVENUES		716,000	716,666	691,666	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	<u>666,000</u>	<u>666,666</u>	<u>583,073</u>	<u>666,666</u>	<u>666,666</u>	<u>-</u>	0%
TOTAL EXPENDITURES		716,000	716,666	608,073	716,666	716,666	-	0%
<u>NET CHANGE IN FUND BALANCE</u>			-	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR		<u>-</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>

**ASCENSION PARISH SCHOOL BOARD
QUALIFIED SCHOOL CONSTRUCTION BONDS 2012 SINKING FUND (FUND 75)
SUMMARY BUDGET 2022-2023**

			2021-2022				Change 2022 to 2023	
	Function Object	2020-2021 Actual	Original Budget	Actual July-Feb	Projected Actual	2022-2023 Budget	Amount	%
<u>REVENUES</u>								
Ad Valorem Taxes	0000-1113	\$ 66,638	\$ 65,039	\$ 59,578	\$ 59,578	\$ 59,892	\$ (5,147)	-8%
Interest on Investments	0000-1510	6,401	8,000	670,809	670,809	13,147	\$ 5,147	64%
TOTAL REVENUES		73,039	73,039	730,388	730,388	73,039	-	0%
<u>EXPENDITURES</u>								
Debt Service								
Interest (long-term)	5100-832	-	-	-	-	-	-	--
Redemption of Principal	5100-831	73,039	73,039	730,388	730,388	73,039	-	0%
TOTAL EXPENDITURES		73,039	73,039	730,388	730,388	73,039	-	0%
<u>NET CHANGE IN FUND BALANCE</u>		-	-	-	-	-	-	--
Fund Balance, Beginning of Year		-	-	-	-	-		
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -	\$ -	\$ -		

CAPITAL, DEBT AND STRATEGIC PLANNING

LONG-RANGE STRATEGIC PLANNING

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

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

In Spring 2017 The Ascension Parish School Board developed a five-year comprehensive strategic. The Ascension Parish School Board is committed to continuously achieving these goals and raising the bar for education in Ascension Parish.

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, enabling teachers and leaders to be at the center of problem solving in instructional leadership roles.

The five-year goal for the instructional program is to increase the district's overall school performance score by at least five points, from 92.3 to 95, by 2024-2025.

This will help ensure that Ascension Parish Schools keep an A rating. Challenges identified in reaching that goal include

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



Lowery Middle Principal Michael Hilton is a finalist for Louisiana Principal of the Year.

CAPITAL, DEBT AND STRATEGIC PLANNING

2. Identifying the specific professional development needed for teachers in the areas of student collaboration, differentiation, intervention strategies, and content specific professional development.
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 interventions, (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 Kindergarten 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.
6. Leveraging distance learning tools such as digital curriculum and interactive platforms to meet the diverse needs of all learners.

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

- implementing new accountability measures outlined in the state's Every Student Succeeds Act (ESSA) guidelines.
- providing strong district support to the educators and administrators in the district's twelve System for Teacher and Student Advancement (TAP) schools.
- implementing the state's digital literacy standards embedded within the curriculum and across content areas for students in all grades.
- redesigning the instructional program at the district's three lowest-performing schools by creating a needs assessment, expanding existing TAP practices, reducing the student to teacher ratio, adding master teachers, expanding social and emotional learning, improving summer school, and increasing training for school and instructional leaders;
- providing increased and diverse opportunities to establish positive social, emotional, and behavioral health in all students.
- providing universal pre-kindergarten to all district four-year-old students; and
- increasing English proficiency for all English learners.
- Improving student transitions 5th to 6th and 8th to 9th grade.

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 2020-2021 this levy is expected to generate \$13 million in ad valorem tax revenues. The Technology committee adopted a technology plan in 2007 that is updated annually.

The primary long-term goal of the Technology department is to support the instructional and administrative goals of all employees by providing the appropriate technology resources and training needed to help them effectively, safely, and efficiently complete the tasks essential to successful teaching in hopes of fulfilling our shared mission of high student achievement and success.

There were five challenges identified in 2017 that continue to need to be addressed and another was added involving security:

1. Handling the increasing numbers of schools, buildings, students, teachers, devices, and software applications.
2. Maintaining a high level of security in an environment of online hacking at increasing levels and complexity.
3. Effectively communicating and training on complex new technology resources with technology users including students, teachers, administrators, support staff, parents, and the community.
4. 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.
5. Identifying additional technology funding sources as the expansion of technology into every facet of the organization and virtually all employment opportunities continues to progress so as to ensure that all students are able to work with modern technology that prepares them for the world in which they will be living.

CAPITAL, DEBT AND STRATEGIC PLANNING

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

- Reviewing student projections to manage staffing, hardware, network resources, and network tools including new technology positions, revising the organizational chart when appropriate, and managing the One-to-One student computing device lifecycle;
- Reviewing Security and Data Recovery plans and resources to maintain the highest levels of security possible throughout the organization;
- Reviewing and enhancing data intelligence and reporting, including adding digital signature functionality in systems;
- Publishing a monthly technology newsletter, maintaining and improving the help desk website with tips and instructions for students, parents, and staff, and providing training for end users;
- Supporting the One-to-One student computing devices with tech support and teacher tools to make them effective tools for teachers, staff, and students.
- Reviewing all software systems for better integrations.



Three middle school teachers making plans together.

CAPITAL, DEBT AND STRATEGIC PLANNING

Over 5,800 different software programs are in use in the district, along with over 28,000 computing devices, 2,000 projectors, 2,300 printers and 2,000 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 23,500 students in grades PK 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.



Three elementary school girls hugging on the playground.

C. Capital Asset Planning

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

CAPITAL, DEBT AND STRATEGIC PLANNING

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 30% (10 schools) of the 30 schools have more students than these optimal student counts. Current and near future capital projects to relieve overcrowding on 9 campuses are:

1. Construction on the Bluff Ridge Primary was completed in August 2020. The design and construction of Bluff Ridge cost 16.9 million and was funded by 2016 bond proceeds.
2. Construction of the new Bluff Middle school was completed in August 2020 to relieve overcrowding (Dutchtown Middle and Prairieville Middle) at two existing middle schools at an estimated cost of \$29.3 million funded by 2016 bond proceeds.
3. Construction of the new Sugar Mill Primary was completed in the spring of 2021. The construction and design of this primary school cost \$17.9 million and was funded by 2016 bond proceeds.
4. The 2016 bonds proceeds funds were made available to provide Security Improvements across the district. These upgrades are near 95% complete at the publication of this document. The following projects were completed in Fiscal Year 2020-2021 -Sorrento Primary, Carver Primary, Lakeside Primary, Prairieville Middle, and the Distribution Center. Remaining sites not completed are St. Amant High and Apple Digital Academy's security fencing. These are scheduled to be completed by the summer of 2022.
5. Master planning is complete for the new high school on Parker Road (newly named Prairieville High). The master planning cost \$4 million and was paid for by 2016 bond proceeds.

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. On the 2016 Bond project list the Board included master planning and permitting for a new high school on the Parker Road Property (adjacent to Prairieville Primary of the two sites listed above). Design and Construction cost for the New High School were not included in the 2016 Bond funding.

CAPITAL, DEBT AND STRATEGIC PLANNING

In 2019 the strategic planning committee developed a new list of capital improvement projects and agreed to put on the ballot for approval by the voters in May 2020. Due to the global pandemic, COVID 19, the bond election was rescheduled to August 2020. 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%
08/15/2020	140,000,000	71%

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 were constructed to relieve overcrowding at 8 schools), which became the cornerstone projects of the \$120 million bonded debt which the voters approved in April 2016.

In August 2020, \$140 million of bonded debt was approved by public vote (see list of projects). \$79.5 million will fund the construction and design of a new high school (at the Parker Road site), 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 capital projects are funded by general obligation bond proceeds which were approved by the voters in August 15, 2020:

Ascension Parish School Board		
Projects to be Funded with 2020 Bond Proposition		
<u>Location</u>	<u>Amount</u>	<u>Project Title</u>
Prairieville High School	\$79,550,000	New Construction
East Ascension High School	27,000,000	Demo/Renovations to Main Building
District-Wide High Schools	7,590,000	Artificial Turf
Gonzales Middle School	5,000,000	Renovations
St. Amant Primary School	4,470,000	Classroom Addition
St. Amant Middle School	4,000,000	Classroom Renovations and Mechanical Upgrades
Dutchtown Middle School	2,600,000	Classroom Renovations and Mechanical Upgrades
Technology	2,370,000	Building Acquisition
Donaldsonville High School	2,360,000	Expansion/Renovations to Main Building
Dutchtown/St. Amant High School	2,060,000	Roof Replacements
Dutchtown High School	1,500,000	Road Improvements for Rear Access
Property Acquisitions	500,000	District-Wide
Lowery Middle School	500,000	Library/Teacher Lounge Upgrades
District-Wide High Schools	500,000	Security Projects-Phase 2
Total	<u>\$140,000,000</u>	

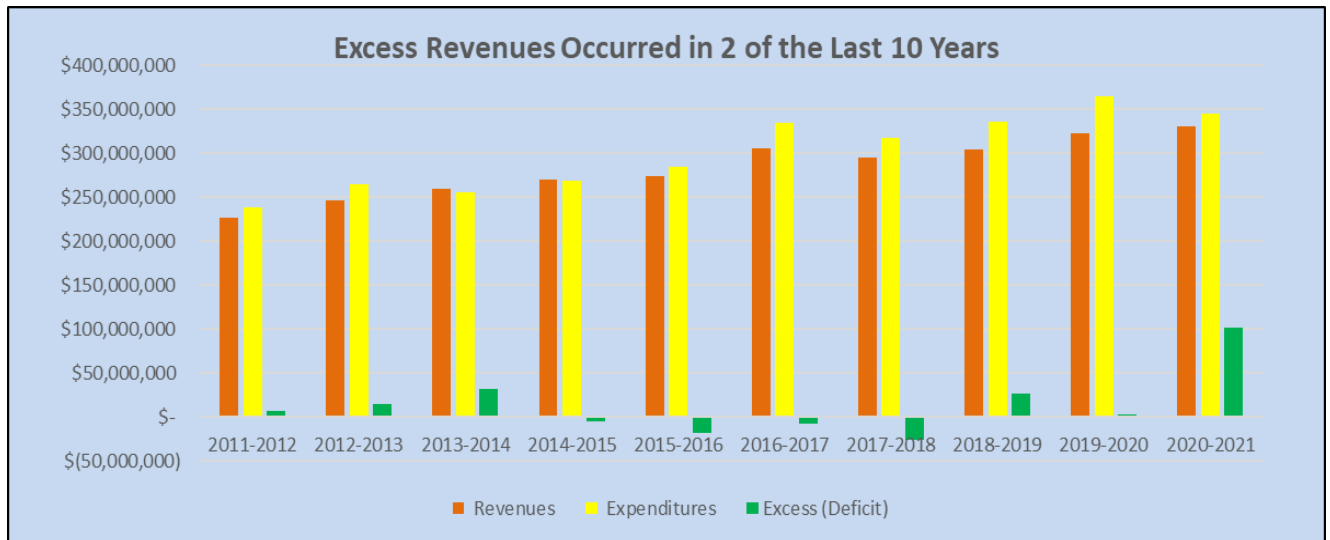
Upcoming strategic planning milestones:

<u>Year</u>	<u>Activity</u>
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 net change in fund balance in all governmental funds over the past ten years:



Over the past ten years revenues have increased an average of 5% each year, with a low of -3.5% comparing 2017-2018 to 2018-2019, and a high of 11.71% from 2016-2017 to 2017-2018. As new residents move to Ascension Parish, we have seen an increase in enrollment. The increase in enrollment has contributed to an increase in Sales & Use tax, of 6%, and a 7% increase in ad valorem. Expenses have increased an average of 4% over the last ten years, with a high of 17% from 2015-2016 to 2016-2017, and a low of -5% from 2016-2017 to 2017-2018 and from 2019-2020 to 2020-2021. These expense highs and lows were due to the August 2016 flood recovery and COVID 19.

CAPITAL, DEBT AND STRATEGIC PLANNING

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

	General Fund Five Year Forecast				
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>
<u>REVENUES</u>					
Ad Valorem Taxes	\$80,416,220	\$82,828,707	\$85,313,568	\$87,872,975	\$90,509,164
Sales and Use Taxes	81,633,563	83,674,402	85,766,262	87,910,418	90,108,179
Minimum Foundation Program (MFP)	131,130,385	134,667,482	138,301,914	142,036,391	145,873,703
Other Revenue	<u>4,843,435</u>	<u>4,891,869</u>	<u>4,940,788</u>	<u>4,990,196</u>	<u>5,040,098</u>
TOTAL REVENUES	298,023,602	306,062,459	314,322,531	322,809,980	331,531,143
<u>EXPENDITURES</u>					
Instruction	176,405,060	180,815,186	185,335,566	189,968,955	194,718,179
Support Services	<u>121,653,955</u>	<u>124,695,304</u>	<u>127,812,687</u>	<u>131,008,004</u>	<u>134,283,204</u>
TOTAL EXPENDITURES	298,059,015	305,510,490	313,148,252	320,976,959	329,001,383
<u>OTHER FINANCING SOURCES (USES)</u>	<u>(2,093,333)</u>	<u>(2,093,333)</u>	<u>(2,093,333)</u>	<u>(2,093,333)</u>	<u>(2,093,333)</u>
NET CHANGE IN FUND BALANCE	(2,128,745)	(1,541,364)	(919,055)	(260,312)	436,428
 Fund Balance, Beginning of Year	 <u>69,755,609</u>	 <u>67,626,864</u>	 <u>66,085,500</u>	 <u>65,166,446</u>	 <u>64,906,134</u>
FUND BALANCE, END OF YEAR	<u>\$67,626,864</u>	<u>\$66,085,500</u>	<u>\$65,166,446</u>	<u>\$64,906,134</u>	<u>\$65,342,562</u>

Ad valorem taxes have increased an average of 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 have increased by an average of 4% each year over the past ten years. Minimum Foundation Program funding received from the state is forecast to remain at increase at a rate of 4% over a ten-year average as the state resolves its budget deficit and local revenues continue to grow. Other revenues are forecast to increase by 2% 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 technology.

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 \$17.5 million in costs to recover from the August 2016 flood. The General Fund Reserve policy dictates the priority for replenishment: (1) \$15 million plus 16% of the current year budgeted operating expenditures plus other financing uses. (2) any amount remaining after deducting non-spendable, restricted, or committed amount and reserve minimum amount as calculated above is to be assigned for major construction projects.



STATISTICAL DATA



2018-2019 BASELINE SCHOOL PERFORMANCE SCORES (SPS)										
Ascension Parish School District- Last Ten Years										
Site Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2020-2021
Louisiana State Average	94.8	100.5	88.5	89.2	88.1	83	86.8	76.1	77.1	C19-75.3
Ascension Parish DPS	109.5	121.2	104.9	106.9	107.4	109.3	110.4	91.2	92.3	C19-91
Ascension Parish Rank	7th	7th	3rd	4th	4th	4th	4th	2nd	4th	4th
Bluff Ridge Primary										C19-98.5
Bluff Middle										C19-106
Bullion Primary										C19-103.7
Central Primary	99.3	104.8	89.2	87.2	87.1	91.2	84.6	76.7	81.7	C19-83.9
Central Middle	106.3	105.1	98.1	101.4	97	88.9	94.1	85.7	85.6	C19-81.7
Donaldsonville High	76.4	108.8	76.4	70.5	76.3	84.6	87.3	79.3	76.5	C19-74.8
Donaldsonville Primary	63.9	64.9	46.5	52	56.1	43.3	56	54.3	52.2	C19-46.9
Duplessis Primary	102.9	104.2	95.9	100.5	96.5	99.4	99.4	81.7	81.9	C19-80.2
Dutchtown High	135.4	153	112.2	110.7	119.6	120.1	122.4	100.7	102.3	C19-104.3
Dutchtown Middle	118	121.5	113.7	113.1	118.5	117	120	101.8	99.9	C19-96.3
Dutchtown Primary	115.6	123.9	111.5	110.7	115.8	116.5	116.8	95.7	94.5	C19-94.8
East Ascension High	113.1	127.3	96.7	94.3	97.9	101.1	105	89.9	90.5	C19-87.7
G.W. Carver Primary	90.8	92.7	92	85.7	81.8	89.3	95.2	71.6	72.8	C19-66.7
Galvez Middle	107.6	112.1	105.9	105.4	94.5	96.1	103.1	92.7	92.3	C19-81.6
Galvez Primary	120.1	120.7	102.4	115.1	112.9	106.2	110.1	94.6	96.4	C19-94.9
Gonzales Middle	86.8	91.1	80.7	81.4	73.8	70	84.3	69.6	67	C19-61.8
Gonzales Primary	81.9	81.2	84.5	90.2	80.4	76.4	73	65.3	68.2	C19-63.5
Lakeside Primary	103.7	106.2	98.5	109.5	108.8	102.9	102.9	74.1	79.8	C19-87.6
Lake Elementary	111.2	114.3	103	107.9	112.4	106.4	108.4	92.5	93.9	C19-90
Lowery Elementary	66.3	68.5	46.5	52	56.1	43.3	56	54.3	52.2	C19-46.2
Lowery Middle	73.4	79.1	64	62.3	57.1	47.6	41.2	51.3	58.9	C19-53.9
Oak Grove Primary	124.4	125.6	109.3	115.7	118.8	118.5	110.8	97.6	102.4	C19-100.9
Pecan Grove Primary	87.6	94.3	94.6	94.1	84.1	92.2	86.9	75.2	75.8	C19-79.2
Prairieville Middle	125.3	129.1	112.8	120.8	122.8	116.8	127.7	110	110.8	C19-105
Prairieville Primary	120.8	123.4	105.1	113.5	111.1	114.4	115.1	92.9	96.3	C19-93.6
Sorrento Primary		95.8	86.6	91.8	88	86.4	85.2	70.4	79.5	C19-82.8
Spanish Lake Primary	106.9	113.8	107.4	104.2	111.9	99.6	105.7	87.4	87.8	C19-89.4
St. Amant High	130	145.9	105.4	104.6	109.5	114.7	116.8	102.8	101.1	C19-104.3
St. Amant Middle	102.2	106.7	98.5	101.6	103.3	98.3	106.1	88.2	86.5	C19-81.5
St. Amant Primary	101.3	103.3	104.1	104.7	95.9	103.5	103.5	85.9	85.3	C19-81.7

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

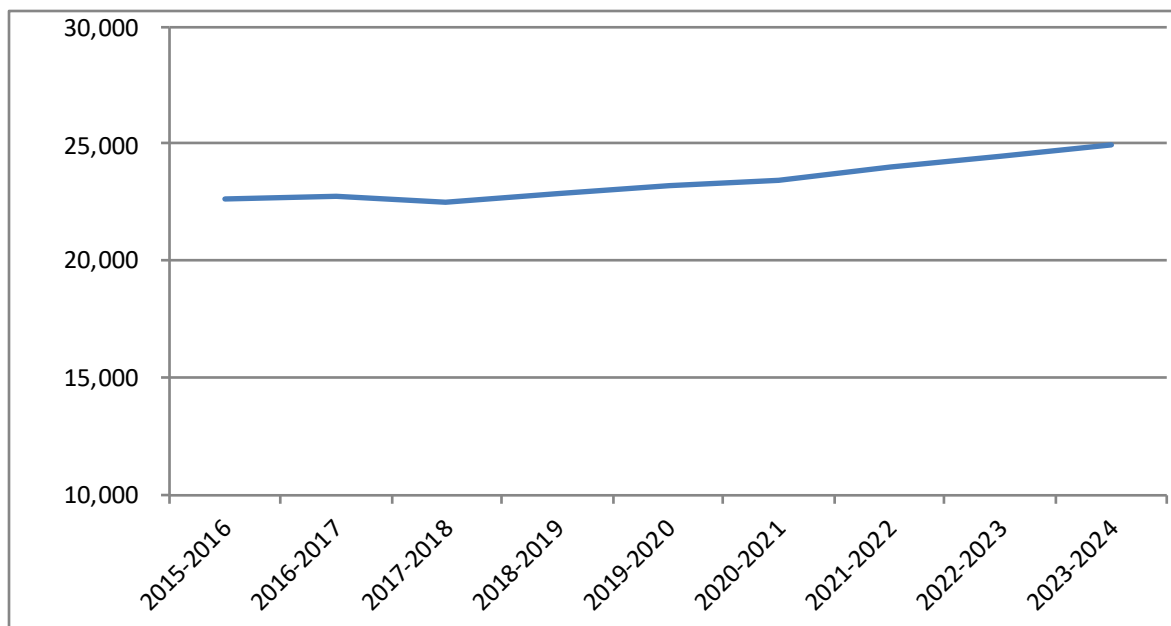
Note: Due to COVID19, there were no scores for 2019-2020. In addition, for the 2020-2021 school year, BESE waived all of its policies related to the production of school and district performance scores. Since scores could not be accurately compared, the LDOE simulated scores to ensure this data be available for informational purposes.

Source: Louisiana Department of Education

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

Fiscal Year	Historical	Projected
2015-2016	22,622	
2016-2017	22,816	
2017-2018*	22,522	
2018-2019*	22,881	
2019-2020*	23,284	
2020-2021*	23,474	
2021-2022*	23,974	
2022-2023		24,474
2023-2024		24,974
2024-2025		25,474

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
March 2022**

Company Name	Year	Industry	Investment	Jobs
Praxair	2017	Manufacturing	25,000,000	2
Veolia	2018	Manufacturing	40,000,000	2
Methanex III	2019	Manufacturing	1,350,000,000	62
CF Industries	2021	Manufacturing	121,000,000	5
REG	2020	Manufacturing	1,177,000,000	60
Westlake Vinyls	2020	Manufacturing	69,000,000	2
Air Products	2021	Manufacturing	4,500,000,000	170
Blue Runner Foods	2021	Manufacturing	2,200,000	8
BASF	2021	Manufacturing	19,000,000	-
Shell Chemical	2021	Manufacturing	30,500,000	3
			<u>\$ 7,333,700,000</u>	<u>314</u>

Source: Ascension Economic Development Corporation

Ascension Parish Subdivisions

Donaldsonville District

Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
Totals for District								

Ascension Parish Subdivisions

Dutchtown District

Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
1. The Meadows of Oak Grove	100	Final	Oak Grove	33	Prairieville	17	Dutchtown	11
Subtotals	100			33		17		11
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
2. Brookstone	40	Final	Prairieville	13	Prairieville	7	Dutchtown	4
3. Windsor Park	92	Final	Prairieville	31	Prairieville	15	Dutchtown	10
4. Jamestown Crossing	172	Final	Prairieville	57	Prairieville	29	Dutchtown	19
Subtotal	304			101		51		33
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
5. Belle Savanne	96	Final	Spanish Lake	32	Dutchtown	16	Dutchtown	11
6. Oakbourne	60	Final	Spanish Lake	20	Dutchtown	10	Dutchtown	7
7. Stoney Point Estates	30	Final	Spanish Lake	10	Dutchtown	5	Dutchtown	3
Subtotal	186			62		31		21
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
8. Oak Grove Townhomes	92	Final	Bullion	31	Dutchtown	15	Dutchtown	10
9. Antebellum Pointe	237	Final	Bluff Ridge	79	Bluff	40	Dutchtown	26
10. Oaks on the Bluff	53	Final	Bluff Ridge	17	Bluff	8	Dutchtown	5
Subtotal	382			127		63		41
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
11. The Vines	36	Final	Dutchtown	12	Dutchtown	6	Dutchtown	4
12. Clare Court	37	Final	Dutchtown	12	Dutchtown	6	Dutchtown	4
Subtotal	73			24		12		8
Totals for District	1045			347		174		116

Ascension Parish Subdivisions

East Ascension District

Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
13. Black Bayou Estates	20	Final	Central	7	Central	3	East Ascension	2
14. Germany Oaks	76	Final	Central	25	Central	13	East Ascension	8
15. Belle Maison	54	Final	Central	18	Central	9	East Ascension	6
16. Lake at West Creek	102	Final	Central	34	Central	17	East Ascension	11
Subtotal	252			84		42		27
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
17. Christy Place	48	Final	Sugar Mill	16	Central	8	East Ascension	5
18. Highland Trace	60	Final	Sugar Mill	20	Central	10	East Ascension	7
Subtotal	108			36		18		12
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
19. Windermere Crossing	103	Final	Carver	34	Gonzales	17	East Ascension	11
Subtotal	103			34		17		11
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
20. Waters Cove	40	Final	Gonzales	13	Gonzales	7	East Ascension	4
21. Cambre Oaks	60	Final	Gonzales	20	Gonzales	10	East Ascension	7
	100			33		17		11
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
22. Pelican Point	77	Final	Pecan Grove	26	Gonzales	13	East Ascension	9
23. Conway	600	Final	Pecan Grove	200	Gonzales	100	East Ascension	67
24. Sanctuary West	42	Final	Pecan Grove	14	Gonzales	7	East Ascension	5
25. Rothland Townhomes	42	Final	Pecan Grove	14	Gonzales	7	East Ascension	5
26. Forsetwood	95	Final	Pecan Grove	32	Gonzales	16	East Ascension	11
27. Arbor Crossing	85	Final	Pecan Grove	28	Gonzales	14	East Ascension	9
28. Oak Lake	70	Final	Pecan Grove	23	Gonzales	12	East Ascension	8
29. Riverton	780	Final	Pecan Grove	260	Gonzales	130	East Ascension	87
	1791			597		299		201
Totals for District	2354			784		393		262

Ascension Parish Subdivisions

St. Amant District

Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
30. The Villas at Rosewood	54	Final	Lakeside	18	Galvez	9	St. Amant	6
31. Lakeside Terrace	154	Final	Lakeside	51	Galvez	26	St. Amant	17
Subtotal	208			69		35		23
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
32. The Cottages of Savannah Row	52	Final	Galvez	17	Galvez	9	St. Amant	6
33. Cedar Springs	39	Final	Galvez	13	Galvez	7	St. Amant	4
34. The Grove at Ascension	90	Final	Galvez	30	Galvez	15	St. Amant	10
Subtotal	181			60		31		20
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
35. Pelican Crossing (4th, 5th, & 6th Filing)	13	Final	Sorrento	4	St. Amant	2	St. Amant	2
Subtotal	13			4		2		2
Subdivisions	# Lots	Status	Primary	Est #	Middle	Est #	High	Est #
36. Orange Grove	277	Final	Sorrento	92	St. Amant	46	St. Amant	31
Subtotal								
Totals for District	679			225		114		76
FINAL ESTIMATED TOTALS	4078			1356		681		453

*Formula: Primary 3 homes, Middle 6 homes, High School 9

An estimate of the developments student capacity if all houses are occupied

**ASCENSION PARISH SCHOOL BOARD
FACILITIES AND STUDENT ENROLLMENT
AT FEBRUARY 1**

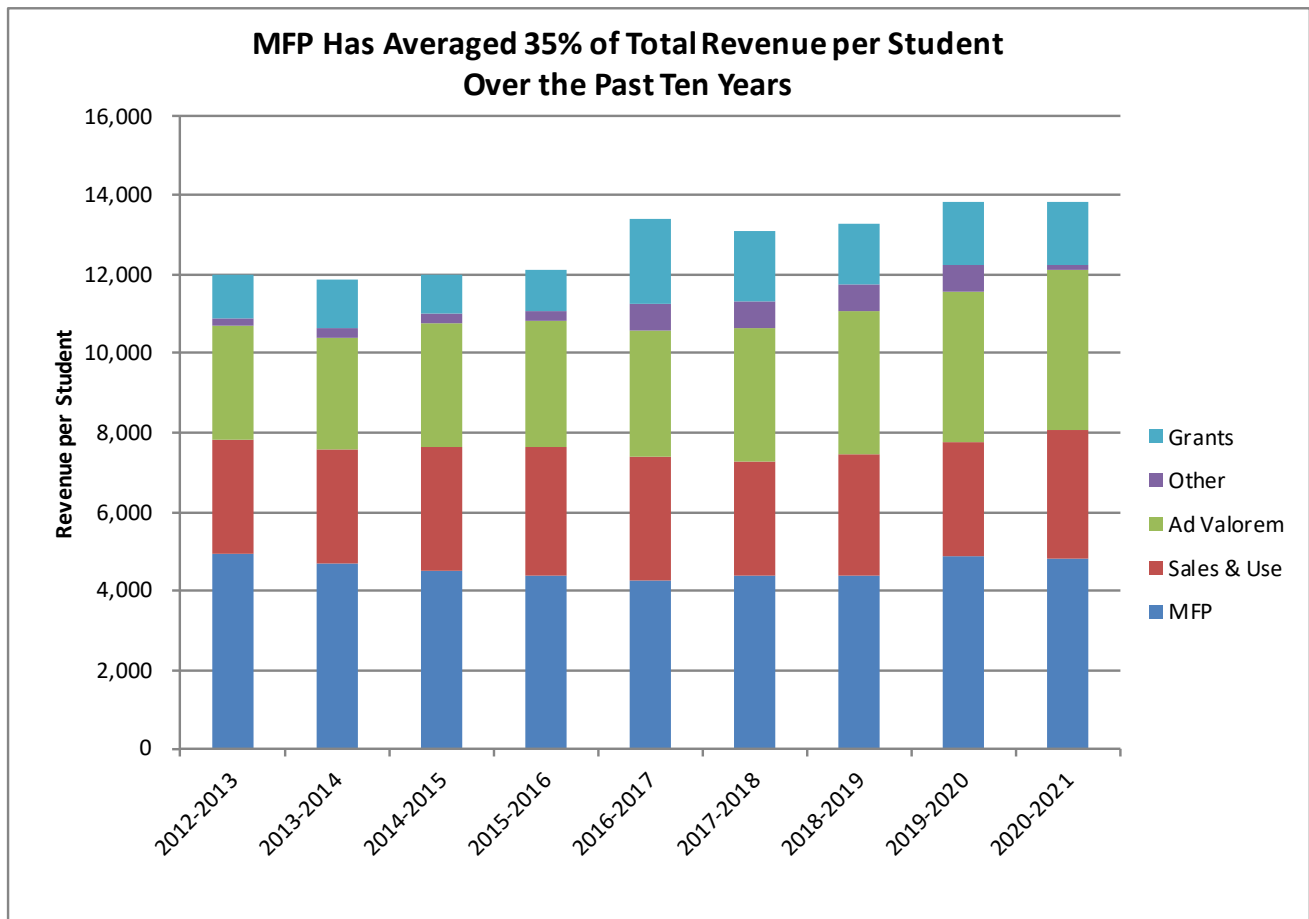
School Name	Square Footage	Grade Configuration	Student Enrollment	Position Count
Bullion Primary	82,272	K-5	632	70
Bluff Middle School	136,687	6-8	574	72
Bluff Ridge Primary	83,679	K-5	556	64
Central Middle	116,000	6-8	730	85
Central Primary	77,000	EC-5	442	64
Donaldsonville High	131,147	9-12	448	69
Donaldsonville Primary	86,000	EC-2	459	87
Duplessis Primary	87,104	EC-5	630	81
Dutchtown High	289,000	9-12	2,485	239
Dutchtown Middle	80,979	6-8	659	75
Dutchtown Primary	74,695	K-5	609	81
East Ascension High	269,754	9-12	1,899	202
G.W. Carver Primary	78,484	EC-5	644	90
Galvez Middle	95,482	6-8	761	83
Galvez Primary	82,652	EC-5	836	87
Gonzales Middle	128,516	6-8	754	89
Gonzales Primary	87,083	K-5	511	77
Lake Elementary	110,240	K-8	925	113
Lakeside Primary	78,484	K-5	788	93
Lowery Elementary	43,100	3-5	322	59
Lowery Middle	51,405	6-8	284	61
Oak Grove Primary	78,784	K-5	641	84
Pecan Grove Primary	77,000	EC-5	602	85
Prairieville Middle	104,000	6-8	675	76
Prairieville Primary	81,601	K-5	857	88
Sorrento Primary	17,000	EC-5	594	79
Spanish Lake Primary	77,096	K-5	575	69
St. Amant High	293,751	9-12	2,211	226
St. Amant Middle	70,486	6-8	572	63
St. Amant Primary	74,411	K-5	568	73
Sugar Mill Primary	82,897	K-5	496	66
Ascension Head Start	18,200	Ages 3 and 4	76	23
Total	3,244,989		23,815	2,873

**ASCENSION PARISH SCHOOL BOARD
POSITION COUNT**

		Actual		Actual	Actual	Actual	Budget
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Instruction:							
	Principal	33	35	37	33	36	36
	Assistant Principal	40	40	41	43	45	45
	Classroom Teacher	1,493	1,508	1,520	1,516	1,695	1,735
	Librarian	31	31	32	33	32	32
	Para-professional	336	336	344	367	372	372
Support Services:							
	Board Member	11	11	11	11	11	11
	Superintendent	1	1	1	1	1	1
	Assistant Superintendent	1	1	2	1	1	1
	Executive Directors					2	2
	Administrator	31	34	36	36	36	36
	Other Professional	45	45	48	75	124	133
	Psychologist/Therapist	85	85	85	85	85	85
	Counselor	62	62	63	54	58	58
	Nurse	23	23	23	25	26	28
	Clerical/Secretarial	133	133	137	148	181	182
	Maintenance	68	68	68	69	69	73
	Custodial	117	117	119	125	117	117
	Bus Driver	223	223	225	221	224	227
	Bus Aide	30	30	30	35	58	58
	Food Service	175	175	175	175	175	175
	Other Postions/Part time	0	0	0	0	165	165
Grand Total		2,938	2,958	2,997	3,053	3,513	3,572
2022-2023 Budget							
	Teachers for growth	40					
	Transportation Dept	3					
	SBLC Facilitators	3					
	Business Services	1					
	Maintenance	4					
	Nurse	2					
	Technology	5					
	SBLC Coordinator	1					
		59					

**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
2012-2013	4,909	2,878	2,905	190	1,102	11,986
2013-2014	4,664	2,879	2,875	242	1,204	11,864
2014-2015	4,491	3,152	3,089	266	957	11,955
2015-2016	4,394	3,206	3,213	281	986	12,080
2016-2017	4,257	3,114	3,218	642	2,149	13,380
2017-2018	4,372	2,878	3,389	688	1,755	13,081
2018-2019	4,386	3,066	3,602	698	1,528	13,279
2019-2020	4,859	2,870	3,852	638	1,627	13,847
2020-2021	4,820	3,210	4,102	102	1,621	13,856
2021-2022*	4,885	3,387	4,041	157	2,620	15,091



* 2020-2021 is projected

Compiled by the Ascension Parish School Board Business Services Department

**ASCENSION PARISH SCHOOL BOARD
AD VALOREM VALUE AND REVENUE INFORMATION
SINCE 2012-2013**

Fiscal Year	Taxable Value	Assessed Value	Ad Valorem Revenue			
			Debt Service	Constitutional	Renewable	Total
2012-2013	952,000,486	1,153,513,900	15,753,427	3,446,939	40,681,907	59,882,274
2013-2014	1,035,526,840	1,242,196,540	14,792,422	3,653,712	43,432,101	61,878,235
2014-2015	1,120,751,693	1,329,393,040	16,217,518	3,882,325	46,136,746	66,236,588
2015-2016	1,165,857,719	1,377,382,250	17,495,284	4,185,198	51,180,462	72,860,944
2016-2017	1,175,188,871	1,391,789,610	17,504,683	4,222,439	49,170,052	70,897,174
2017-2018	1,219,303,978	1,440,772,700	18,837,233	4,401,703	51,858,268	75,097,204
2018-2019	1,316,054,960	1,543,604,700	19,833,335	4,747,900	57,821,770	82,403,005
2019-2020	1,446,922,197	1,681,459,890	21,819,752	5,223,405	62,956,353	89,999,510
2020-2021	1,533,573,714	1,777,557,350	23,142,620	5,540,107	64,820,225	93,502,952
2021-2022*	1,582,592,246	1,831,293,750	23,865,570	5,713,173	67,308,668	96,887,411

* Projected

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

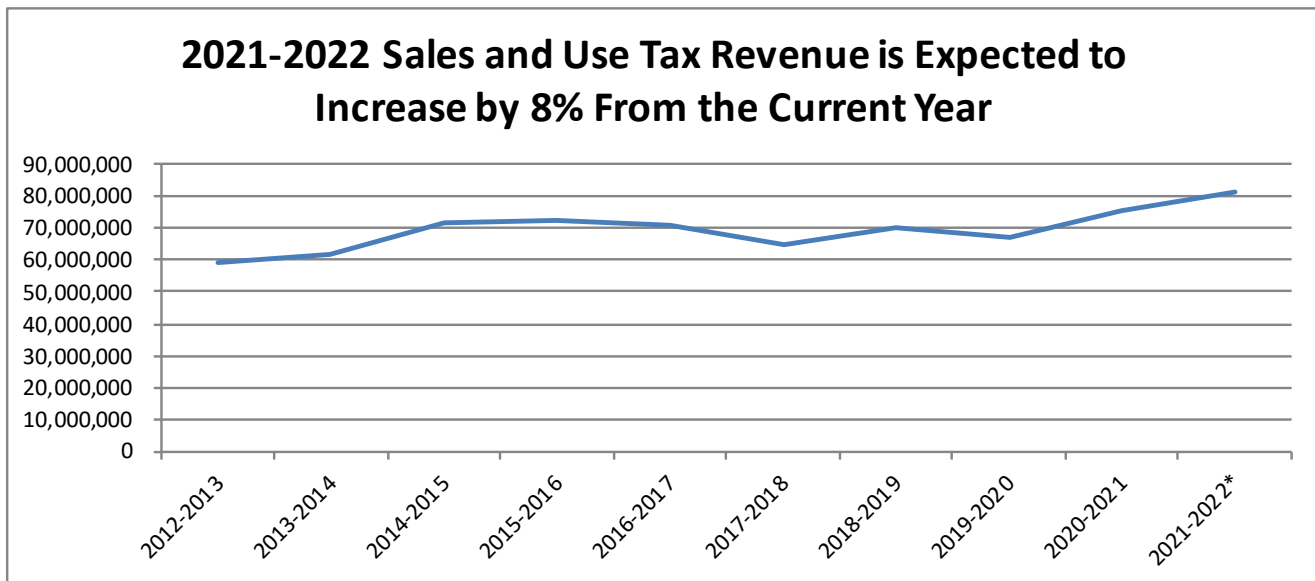
Purpose	Mills	Period	Expires Dec. 31	Began
Constitutional	3.61	N/A	N/A	1921
Salaries	21.00	10 years	2024	1996
Facilities	4.00	10 years	2024	1996
Technology	8.00	10 years	2025	2006
General Operations	7.40	10 years	2030	1982
Buildings	2.50	10 years	2032	1993
Bond	<u>15.08</u>	20 years	2038	1996
Total	61.59			

Sources: Taxable Value and Assessed Value: Ascension Parish Assessor
All other: Compiled by the Ascension Parish School Board Business Services Department

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

Fiscal Year	Sales and Use Tax
2012-2013	59,160,535
2013-2014	61,962,534
2014-2015	71,210,950
2015-2016	72,536,482
2016-2017	71,040,618
2017-2018	64,809,603
2018-2019	70,144,479
2019-2020	66,829,877
2020-2021	75,345,331
2021-2022*	81,189,694

* 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, 2021 - JUNE 30, 2022

<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%
Conway Economic Development District	-	-	-	-	-	-	-
Tanger Mall Development District	-	1.0%	-	-	-	-	-
Local Rate	4.5%	5.5%	4.5%	4.5%	5.0%	6.0%	4.5%
State of Louisiana	4.45%	4.45%	4.45%	4.45%	4.45%	4.45%	4.45%
Total Sales Tax Rate	8.95%	9.95%	8.95%	8.95%	9.45%	10.45%	8.95%

Source: Ascension Parish Sales and Use Tax Authority

**ASCENSION PARISH SCHOOL BOARD
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2021**

<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	\$304,350,033	100.00%	\$304,350,033
Overlapping:				
Ascension Parish Government	Any Source ^a	50,733,000	15.83%	8,033,093
Fire Protection District #1	Sales Taxes ^a	415,000	15.83%	65,711
East Ascension Consolidated Drainage District #1	Other ^a	43,275,000	92.15%	39,876,165
West Ascension Consolidated Drainage District #1	Ad Valorem Taxes ^b	195,000	7.85%	15,315
City of Donaldsonville	Sales Taxes ^a	1,070,000	1.90%	20,318
City of Gonzales	Sales Taxes ^a	10,643,472	10.48%	1,115,364
Subtotal - Overlapping Debt		<u>106,331,472</u>		<u>49,125,967</u>
Total Direct and Overlapping Debt		\$410,681,505		\$353,476,001

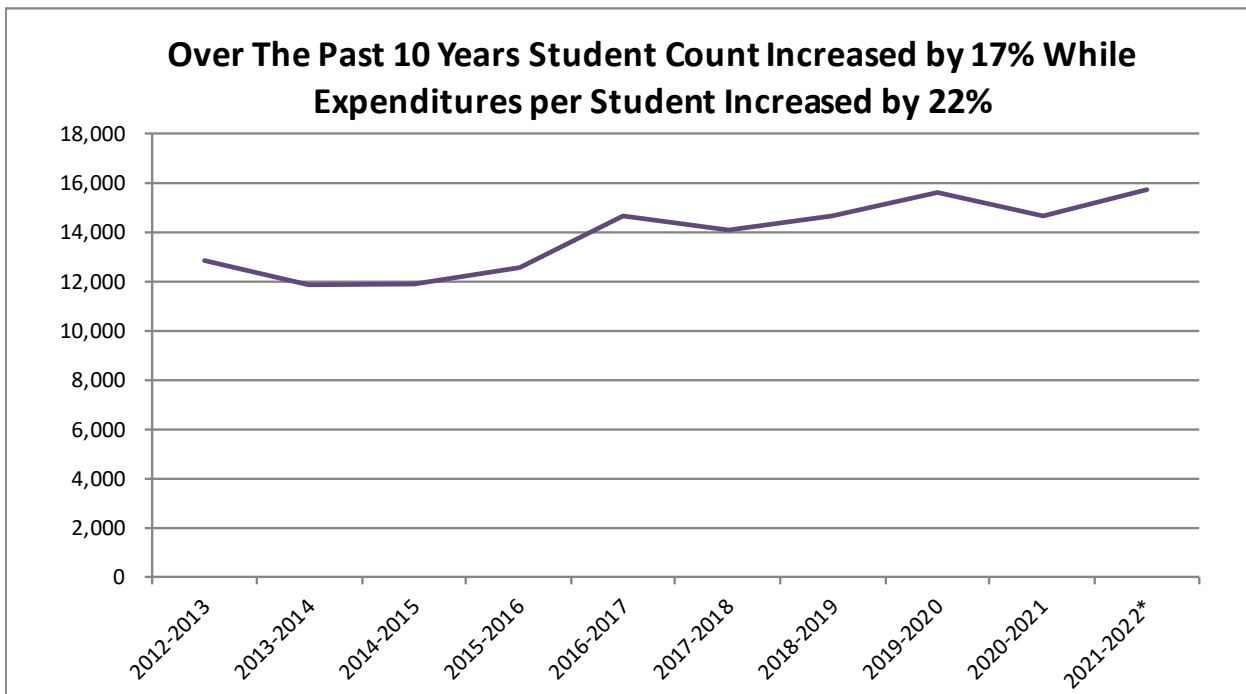
a. Estimated percentage applicable is the percent of sales tax collected by the government as a percent of all sales tax collected

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

Compiled by: Ascension Parish School Board Business Services Department

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

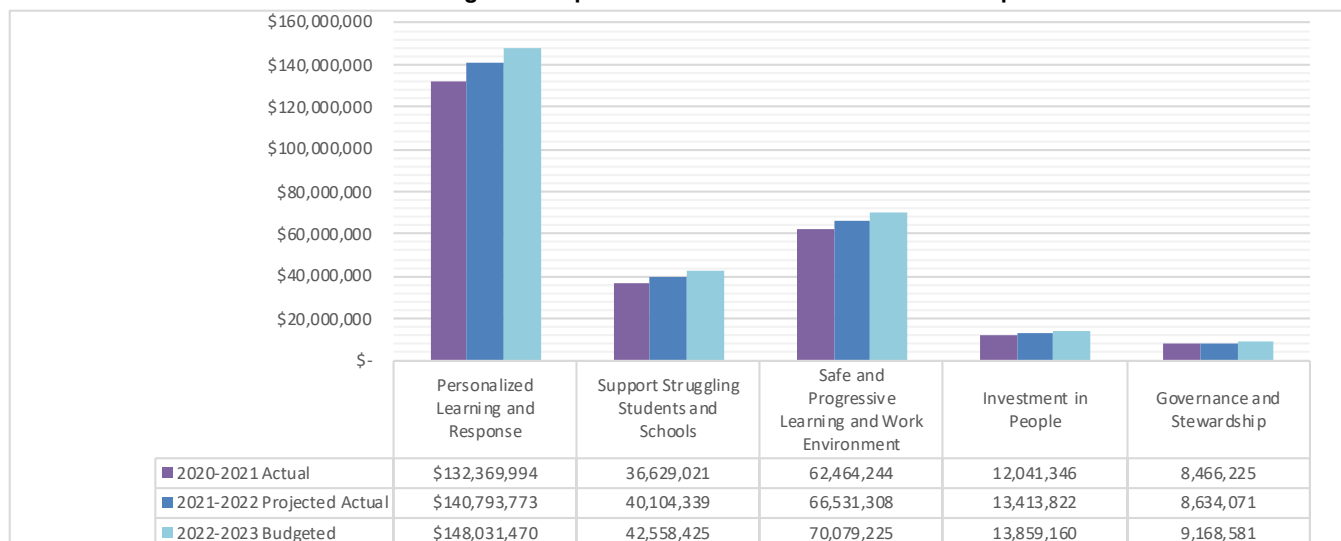
Fiscal Year	Total Expenditures	Student Count	Total Expenditures per Student
2012-2013	264,079,358	20,553	12,849
2013-2014	255,206,279	21,521	11,858
2014-2015	268,947,796	22,595	11,903
2015-2016	284,829,428	22,622	12,591
2016-2017	334,171,953	22,816	14,646
2017-2018	317,403,339	22,522	14,093
2018-2019	335,365,443	22,881	14,657
2019-2020	363,931,391	23,284	15,630
2020-2021	344,490,701	23,474	14,675
2021-2022*	376,871,974	23,974	15,720



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 52% of Total General Fund Expenditures



Compiled by the Ascension Parish School Board Business Services Department



Sorrento Primary students work together on math.

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

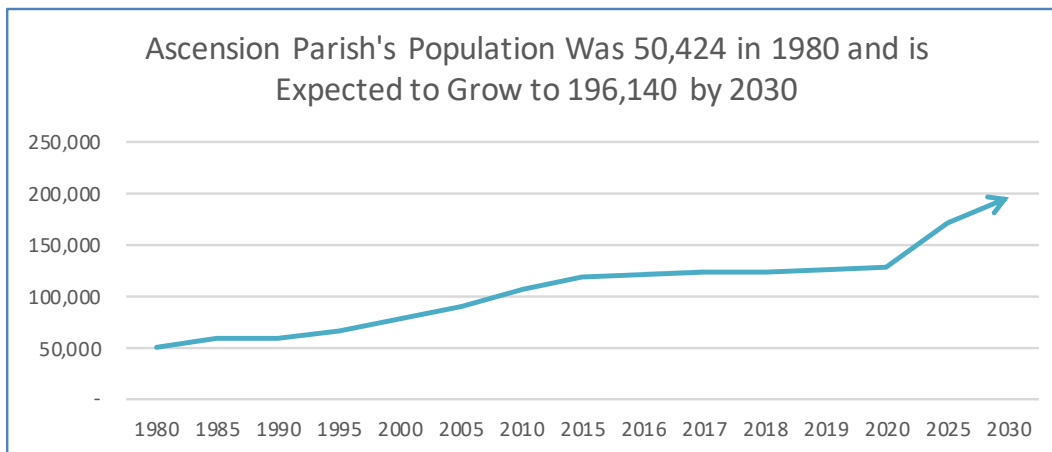
Calendar Year	Population	Total Personal Income	Per Capita Personal Income			Unemployment Rate
			Ascension Parish	Louisiana	United States	
2000	77,335	\$ 1,876,433	\$ 24,264	\$ 23,570	\$ 30,318	4.9%
2001	79,168	2,038,561	25,750	25,372	31,145	5.2%
2002	81,278	2,197,831	27,041	25,943	31,461	6.2%
2003	83,760	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	23,284	51,638	5.0%
2016	121,587	5,610,166	46,141	42,298	49,246	4.4%
2017	122,948	5,862,091	47,679	43,660	51,640	4.3%
2018	124,672	6,212,332	49,829	46,242	54,446	4.1%
2019	126,604	6,415,138	50,671	47,460	56,490	4.0%
2020	128,665	6,998,772	54,395	50,874	59,510	7.1%
2025	170,760					
2030	196,140					

Source for population through 2015: United States Census Bureau

Source for population estimates in 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>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	<u>259,596,532</u>	<u>270,124,704</u>	<u>273,276,036</u>	<u>305,276,311</u>
<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
	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	<u>255,206,279</u>	<u>268,947,796</u>	<u>284,829,428</u>	<u>334,171,953</u>
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>	<u>31,317,832</u>	<u>(4,750,738)</u>	<u>(17,853,392)</u>	<u>(8,012,690)</u>
Fund Balance, Beginning of Year	<u>91,456,987</u>	<u>143,957,065</u>	<u>139,206,327</u>	<u>128,903,389</u>
FUND BALANCE, END OF YEAR	<u>\$ 122,774,819</u>	<u>\$ 139,206,327</u>	<u>\$ 121,352,935</u>	<u>\$ 120,890,699</u>

(Continued)

	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>
<u>REVENUES</u>				
Local Sources:				
Taxes				
Ad valorem taxes	\$ 76,323,351	\$ 82,398,525	\$ 89,811,531	\$ 96,300,071
Sales and use taxes	64,809,603	70,144,479	66,829,877	75,345,331
Earnings on investments	1,001,784	3,108,998	2,550,752	307,252
Other	14,277,008	12,852,021	11,650,813	7,123,929
State Sources:				
Unrestricted grants-in-aid MFP	98,457,699	100,350,412	113,148,573	113,146,429
Restricted grants-in-aid	1,120,257	1,065,628	1,382,608	1,690,498
Other	208,846	209,546	211,345	218,951
Federal sources:				
Restricted grants-in-aid- subgrants	38,403,788	33,890,887	36,533,377	36,710,915
TOTAL REVENUES	<u>294,602,336</u>	<u>304,020,496</u>	<u>322,118,876</u>	<u>330,843,376</u>
<u>EXPENDITURES</u>				
Instruction:				
Regular education programs	113,482,947	110,185,196	113,567,041	122,559,401
Special education programs	25,233,260	24,300,626	25,607,844	27,193,957
Other education programs	18,218,758	18,363,475	19,163,863	17,455,259
Support services:				
Pupil support services	14,059,538	14,196,659	14,478,720	15,365,621
Instructional staff services	13,740,731	14,276,943	15,419,583	15,884,716
General administration services	4,394,966	5,475,468	5,761,760	7,027,224
School administration services	15,438,993	15,913,289	16,345,582	14,335,402
Business services	2,521,001	2,261,171	2,419,555	3,854,317
Plant operation and maintenance	29,453,501	28,824,143	28,908,247	33,389,958
Student transportation services	12,533,984	13,106,501	14,264,980	15,163,795
Central services	6,630,165	5,472,559	6,174,138	8,491,637
Charter school appropriations	849,228	1,020,574	963,501	1,120,011
Non-instructional services:				
Food service	10,710,318	10,625,291	10,626,353	14,788,303
Facility acquisition and construction	34,371,615	45,479,558	69,048,080	26,857,783
Debt services:				
General administration	764,256	486,244	453,838	473,842
Principal retirement	10,176,372	19,511,372	13,741,372	12,266,372
Interest and bank charges	4,823,706	5,866,374	6,986,934	8,263,103
TOTAL EXPENDITURES	<u>317,403,339</u>	<u>335,365,443</u>	<u>363,931,391</u>	<u>344,490,701</u>
Net Other Financing Sources (Uses):	<u>(3,082,757)</u>	<u>58,461,925</u>	<u>48,831,381</u>	<u>114,922,064</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(25,883,260)</u>	<u>\$ 26,876,978</u>	<u>\$ 2,018,866</u>	<u>\$ 101,274,739</u>
Fund Balance, Beginning of Year	<u>120,890,699</u>	<u>95,007,439</u>	<u>121,884,414</u>	<u>123,903,280</u>
FUND BALANCE, END OF YEAR	<u>\$ 95,007,439</u>	<u>\$ 121,884,417</u>	<u>\$ 123,903,280</u>	<u>\$ 225,178,019</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. . A second public school named Lowery Training School was added in the 1900's for Afro-Americans. The name was later changed to Lowery High School.

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. Ascension Parish School Board operates the local public schools for the parish, but the parish also has private schools and since 1998, is home to River Parishes Community College. In addition, two public high schools also existed to educate Afro-Americans. Those schools were Prairieville High School and Kennedy Memorial High School.

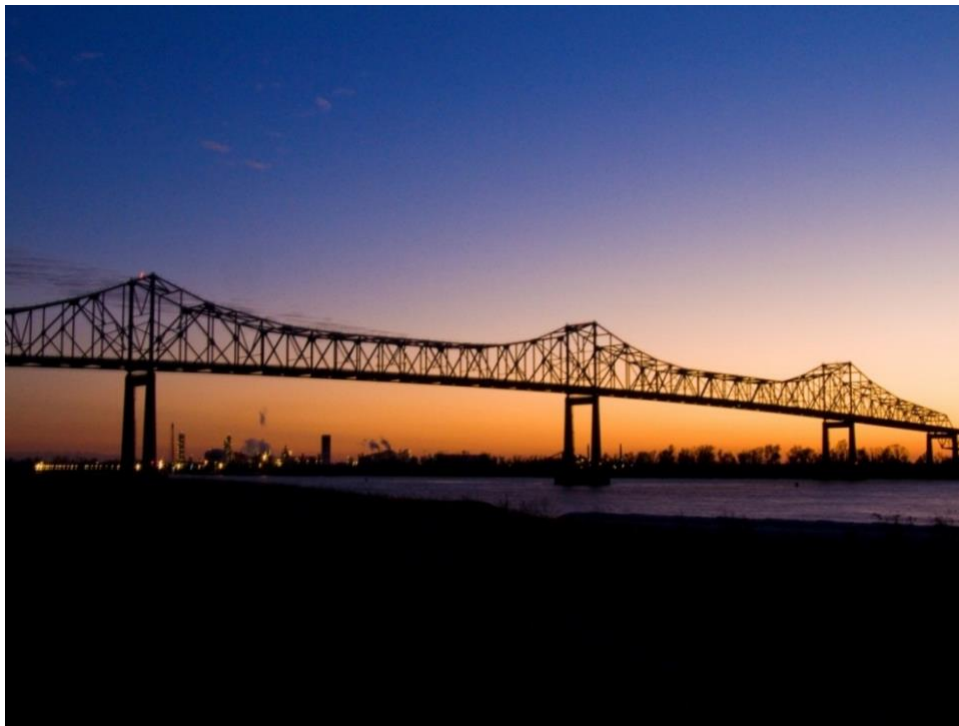


BC Alwes was built in 1939, served as the site of Donaldsonville High school from 1939 until 1976, and is still used today by the School Board.

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 as of 2020 it estimates 125,061 residents. Ascension Parish has approximately 8,700 companies and of those, 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. 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, 91% are high school graduates or higher and 38% have Bachelor's degrees or higher. The median age of residents in Ascension parish is 35, and the median household income is \$82,594, the highest median income in the state and higher than the United States median income of \$67, 521. 72% of Ascension parish residents are Caucasian, 23% are black or African-American, and 4% 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.

According to the Ascension Economic Development Corporation, **“Ascension Parish is a true treasure. It is the gateway to a glorious and sublime portrait of time and spanning more than five centuries. Ascension Parish is an immense collection of diverse histories deserving simply of recognition, celebration, and protection.”**

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 2020, the latest data available.



GLOSSARY OF TERMS



GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

. GLOSSARY OF TERMS

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

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

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

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

GLOSSARY 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.